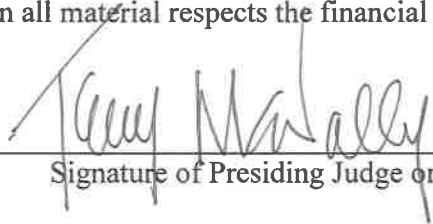


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the Trial Court Policies and Procedures Manual (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.



\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

07/29/2015

\_\_\_\_\_  
Date

Kern

\_\_\_\_\_  
Court

2014/15 - 4th Qtr

\_\_\_\_\_  
Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kern

Court

2014/15 - 4th Qtr

Fiscal Year and Ending Quarter

### FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions**

Kern

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Court

2014/15 - 4th Qtr

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions <sup>1</sup>	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	461	405	414	420	419

<sup>1</sup> Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2014-2015 Schedule 7A.

Superior Court of California, County of Kern  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended June									
Fiscal Year 2014/15									2013/14
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (3,470.406)	\$ 2,432.459	\$ 0			\$ 1,185.481	\$ 93.384	\$ 240.919	\$ (303.653)
Payroll									
Jury									
Revolving									
Other	\$ 8.395							\$ 8.395	\$ 85.683
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 10.900							\$ 10.900	\$ 10.900
Cash with County	\$ 2,000.000						\$ 11,976.789	\$ 13,976.789	\$ 14,511.881
Cash Outside of the AOC	\$ 0						\$ 0	\$ 0	\$ 599.971
Total Cash	\$ (1,451.110)	\$ 2,432.459	\$ 0			\$ 1,185.481	\$ 12,070.173	\$ 14,237.003	\$ 14,904.783
Short Term Investment	\$ 8,139.210						\$ 881.701	\$ 9,020.910	\$ 8,764.946
Investment in Financial Institution									
Total Investments	\$ 8,139.210						\$ 881.701	\$ 9,020.910	\$ 8,764.946
Accrued Revenue	\$ 6.886	\$ 1,446				\$ 1,059		\$ 9,391	\$ 13,483
Accounts Receivable - General						\$ 39,515		\$ 39,515	\$ 420,000
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 105.991							\$ 105.991	\$ 1,409,009
Due From Other Governments								\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 852.957	\$ 23,111	\$ 160,914					\$ 1,036,982	\$ 2,047,574
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 965.834	\$ 24,557	\$ 160,914			\$ 40,574	\$ 0	\$ 1,191,878	\$ 3,890,066
Prepaid Expenses - General	\$ 128.926					\$ 93,795		\$ 222,721	\$ 373,971
Salary and Travel Advances	\$ 158	\$ 0	\$ 0					\$ 158	\$ 0
Counties									
Total Prepaid Expenses	\$ 129,084	\$ 0	\$ 0			\$ 93,795		\$ 222,879	\$ 373,971
Other Assets						\$ 100,000		\$ 100,000	\$ 117,180
Total Other Assets						\$ 100,000		\$ 100,000	\$ 117,180
Total Assets	\$ 7,783,018	\$ 2,457,016	\$ 160,914			\$ 1,419,850	\$ 12,951,874	\$ 24,772,671	\$ 28,050,946
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 131,926	\$ 0				\$ 0		\$ 131,926	\$ 139,231
Accounts Payable - General	\$ 134,642	\$ 0	\$ 0			\$ 93,795	\$ 0	\$ 228,437	\$ 362,317
Due to Other Funds	\$ 0	\$ 0	\$ 66,595			\$ 39,395	\$ 0	\$ 105,991	\$ 1,409,009
Due to Other Courts									
Due to State									
TC145 Liability							\$ 975,061	\$ 975,061	\$ 1,069,672
Due to Other Governments	\$ 345,497	\$ 0						\$ 345,497	\$ 389,427
AB145 Due to Other Government Agency							\$ 6,865,891	\$ 6,865,891	\$ 7,236,305
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 25	\$ 25	\$ 9
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 612,065	\$ 0	\$ 66,595			\$ 133,191	\$ 7,840,976	\$ 8,652,827	\$ 10,605,970
Civil									
Criminal	\$ 0							\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 5,110,898	\$ 5,110,898	\$ 5,875,547
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 5,110,898	\$ 5,110,898	\$ 5,875,547
Accrued Payroll	\$ 1,610,517	\$ 91,718	\$ 73,172					\$ 1,775,407	\$ 1,609,988
Benefits Payable	\$ (4,695)					\$ 0		\$ (4,695)	\$ 77,859
Deferred Compensation Payable									
Deductions Payable	\$ 0							\$ 0	
Payroll Clearing									
Total Payroll Liabilities	\$ 1,605,822	\$ 91,718	\$ 73,172			\$ 0		\$ 1,770,712	\$ 1,687,847
Revenue Collected in Advance	\$ 2,970,250		\$ 21,147					\$ 2,991,397	\$ 0
Liabilities For Deposits	\$ 53,648	\$ 30				\$ 119	\$ 0	\$ 53,797	\$ 50,736
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (3)							\$ (3)	\$ 0
Other Miscellaneous Liabilities	\$ 0					\$ 1,192,745		\$ 1,192,745	\$ 1,192,745
Total Other Liabilities	\$ 3,023,895	\$ 30	\$ 21,147			\$ 1,192,864	\$ 0	\$ 4,237,936	\$ 1,243,481
Total Liabilities	\$ 5,241,782	\$ 91,748	\$ 160,914			\$ 1,326,055	\$ 12,951,874	\$ 19,772,373	\$ 19,412,845
Total Fund Balance	\$ 2,541,236	\$ 2,365,267	\$ 0			\$ 93,795		\$ 5,000,298	\$ 8,638,101
Total Liabilities and Fund Balance	\$ 7,783,018	\$ 2,457,016	\$ 160,914			\$ 1,419,850	\$ 12,951,874	\$ 24,772,671	\$ 28,050,946

Superior Court of California, County of Kern  
 Trial Court Operations Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended June											
Fiscal Year 2014/15										2013/14	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 38,422.119	\$ 277.332						\$ 38,699.451	\$ 37,051.956	\$ 34,655.680	\$ 33,318.089
Improvement and Modernization Fund	\$ 122.400							\$ 122.400	\$ 104.900	\$ 104.900	\$ 133.216
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 2,600.145							\$ 2,600.145	\$ 2,033.443	\$ 2,033.443	\$ 2,240.384
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 3,770.162							\$ 3,770.162	\$ 3,554.513	\$ 3,787.370	\$ 3,211.257
Other Miscellaneous	\$ 3,544.269							\$ 3,544.269	\$ 3,544.269	\$ 3,623.359	\$ 3,544.269
	\$ 48,459.095	\$ 277.332						\$ 48,736.427	\$ 46,289.081	\$ 44,204.752	\$ 42,447.215
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,365.854					\$ 1,365.854	\$ 1,367.562	\$ 1,367.561	\$ 1,288.572
Other AOC Grants			\$ 18.270					\$ 18.270	\$ 38.724	\$ 19.227	\$ 38.724
Non-AOC Grants											
			\$ 1,384.124					\$ 1,384.124	\$ 1,406.286	\$ 1,386.788	\$ 1,327.296
Other Financing Sources											
Interest Income	\$ 37.716	\$ 5,414				\$ 4,386		\$ 47,516	\$ 27,519	\$ 73,507	\$ 115,030
Investment Income											
Donations											
Local Fees	\$ 1,642.319							\$ 1,642.319	\$ 1,645.917	\$ 1,688.762	\$ 1,934.469
Non-Fee Revenues	\$ 82.253							\$ 82.253	\$ 87.029	\$ 67,029	\$ 96,277
Enhanced Collections		\$ 3,122.181						\$ 3,122.181	\$ 3,306.433	\$ 3,156.433	\$ 3,875,225
Escheatment	\$ 305.906							\$ 305.906	\$ 1,076	\$ 1,076	\$ 10,392
Prior Year Revenue											
County Program - Restricted		\$ 162,259						\$ 162,259	\$ 174,821	\$ 174,821	\$ 185,529
Reimbursement Other	\$ 238.175					\$ 131,075		\$ 369,249	\$ 171,768	\$ 171,768	\$ 186,914
Sale of Fixed Assets											
Other Miscellaneous	\$ 8,896					\$ 7,077.512		\$ 7,086.409	\$ 6,804.439	\$ 7,775.148	\$ 7,988.954
	\$ 2,315.265	\$ 3,289.854				\$ 7,212.974		\$ 12,818.092	\$ 12,219.002	\$ 13,108.544	\$ 14,392.790
Total Revenues	\$ 50,774.360	\$ 3,567.186	\$ 1,384.124			\$ 7,212.974		\$ 62,938.644	\$ 59,914.369	\$ 58,700.084	\$ 58,167.301
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 21,297.990	\$ 1,335.299	\$ 806,494					\$ 23,439.784	\$ 24,298.711	\$ 22,018.352	\$ 21,373.114
Temp Help	\$ 617.713	\$ 8,577	\$ 25,816					\$ 652.107	\$ 500,000	\$ 778,575	
Overtime	\$ 89.962	\$ 486	\$ 566					\$ 91.014		\$ 66,848	
Staff Benefits	\$ 19,211.067	\$ 1,156,245	\$ 628,831					\$ 20,996.143	\$ 19,901.420	\$ 17,531.525	\$ 20,485.586
	\$ 41,216.732	\$ 2,500,608	\$ 1,461,708					\$ 45,179.047	\$ 44,700.131	\$ 40,395.300	\$ 41,858.700
Operating Expenses and Equipment											
General Expense	\$ 2,748.140	\$ 21,086	\$ 22,854					\$ 2,792.081	\$ 2,466,217	\$ 2,977,129	\$ 2,747,193
Printing	\$ 87.053	\$ 8,817	\$ 697					\$ 96,567	\$ 164,055	\$ 162,933	\$ 147,627
Telecommunications	\$ 457.317	\$ 4,099	\$ 4,289					\$ 465,704	\$ 568,458	\$ 655,005	\$ 801,217
Postage	\$ 417.402	\$ 89,000						\$ 506,402	\$ 490,067	\$ 540,067	\$ 440,335
Insurance	\$ 17,754					\$ 778,542		\$ 796,296	\$ 810,996	\$ 810,996	\$ 823,855
In-State Travel	\$ 76,551	\$ 1,510	\$ 9,576					\$ 87,637	\$ 91,822	\$ 89,184	\$ 76,998
Out-of-State Travel									\$ 3,920	\$ 3,920	
Training	\$ 18,367	\$ 1,650	\$ 2,825					\$ 22,842	\$ 44,221	\$ 58,432	\$ 38,975
Security Services									\$ 477	\$ 477	\$ 708
Facility Operations	\$ 1,527.068							\$ 1,527.068	\$ 797,576	\$ 2,750,859	\$ 674,804
Utilities									\$ 1,517	\$ 1,517	\$ 2,166
Contracted Services	\$ 3,390.515	\$ 231,007	\$ 11,161			\$ 423,603		\$ 4,056,286	\$ 3,715,734	\$ 3,715,736	\$ 4,345,060
Consulting and Professional Services	\$ 731.590	\$ 7,011	\$ 16,921					\$ 755,523	\$ 762,879	\$ 933,699	\$ 1,045,010
Information Technology	\$ 2,969.432	\$ 25,640						\$ 2,995,071	\$ 4,066,223	\$ 1,860,576	\$ 3,711,280
Major Equipment	\$ 406.500							\$ 406,500	\$ 123,737	\$ 735,848	\$ 808,488
Other Items of Expense	\$ 16,811	\$ 32	\$ 744					\$ 17,587	\$ 14,658	\$ 21,631	\$ 17,108
	\$ 12,864.500	\$ 389,852	\$ 69,068			\$ 1,202,145		\$ 14,525.565	\$ 14,122.557	\$ 15,318.009	\$ 15,680.824
Special Items of Expense											
Grand Jury	\$ 241							\$ 241	\$ 684	\$ 684	\$ 334
Jury Costs	\$ 720,913							\$ 720,913	\$ 624,611	\$ 625,305	\$ 596,686
Judgements, Settlements and Claims						\$ 6,083.146		\$ 6,083.146	\$ 5,605,803	\$ 5,799,087	\$ 6,421,968
Debt Service											
Other						\$ 67,536		\$ 67,536			\$ 415,000
Capital Costs											
Internal Cost Recovery	\$ (719,179)	\$ 464,718	\$ 254,461					\$ 0	\$ 0	\$ 0	\$ 1
Prior Year Expense Adjustment										\$ (2,502,710)	
	\$ 1,974	\$ 464,718	\$ 254,461			\$ 6,150,682		\$ 6,871,835	\$ 6,231,098	\$ 3,922,367	\$ 7,433,989
Total Expenditures	\$ 54,083.207	\$ 3,355.178	\$ 1,785.236			\$ 7,352.827		\$ 66,576.447	\$ 65,053.786	\$ 59,635.675	\$ 64,973.513
Excess (Deficit) of Revenues Over Expenditures	\$ (3,308.846)	\$ 212,008	\$ (401,112)			\$ (139,853)		\$ (3,637.803)	\$ (5,139.417)	\$ (935,591)	\$ (6,806.212)
Operating Transfers In (Out)	\$ (47,373)		\$ 401,112			\$ (353,739)		\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 5,897.455	\$ 2,153,259	\$ 0			\$ 587,387		\$ 8,638.101	\$ 8,638.101	\$ 9,573,692	\$ 9,573,692
Ending Balance (Deficit)	\$ 2,541.236	\$ 2,365,267	\$ 0			\$ 93,795		\$ 5,000.298	\$ 3,498,684	\$ 8,638.101	\$ 2,767.480

Superior Court of California, County of Kern  
 Trial Court Operations Fund  
 Statement of Program Expenditures  
 (Unaudited)

For the month ended June										
Fiscal Year 2014/15									2013/14	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 14,854.057	\$ 742.620					\$ 15,596.677	\$ 15,240.796	\$ 13,303.000	\$ 15,060.672
Traffic & Other Infractions	\$ 2,281.553	\$ 95.409					\$ 2,376.961	\$ 2,549.279	\$ 2,146.569	\$ 2,508.267
Other Criminal Cases	\$ 2,940.912	\$ 55.089					\$ 2,996.001	\$ 3,275.087	\$ 2,740.356	\$ 3,128.203
Civil	\$ 3,114.374	\$ 29.658					\$ 3,144.032	\$ 3,023.706	\$ 2,716.819	\$ 2,743.506
Family & Children Services	\$ 4,538.930	\$ 87.335					\$ 4,626.265	\$ 5,445.774	\$ 4,522.695	\$ 5,381.615
Probate, Guardianship & Mental Health Services	\$ 827.868	\$ 4.780					\$ 832.648	\$ 891.656	\$ 768.677	\$ 898.925
Juvenile Dependency Services	\$ 565.451	\$ 2,542.019					\$ 3,107.470	\$ 2,999.519	\$ 2,921.984	\$ 2,987.065
Juvenile Delinquency Services	\$ 333.617						\$ 333.617	\$ 322.938	\$ 335.594	\$ 316.676
Other Court Operations	\$ 2,713.152	\$ 563.710					\$ 3,276.863	\$ 3,068.225	\$ 2,912.787	\$ 2,813.545
Court Interpreters	\$ 2,083.794	\$ 407.671					\$ 2,491.465	\$ 2,427.652	\$ 2,192.029	\$ 3,090.171
Jury Services	\$ 373.415	\$ 263.773	\$ 720.913				\$ 1,358.100	\$ 1,104.562	\$ 1,162.356	\$ 1,049.628
Security		\$ 488.771					\$ 488.771	\$ 477.657	\$ 345.380	\$ 134.600
Trial Court Operations Program	\$ 34,627.122	\$ 5,280.835	\$ 720.913				\$ 40,628.870	\$ 40,826.851	\$ 36,068.247	\$ 40,112.873
Enhanced Collections	\$ 2,480.663	\$ 176.801			\$ 464.718		\$ 3,122.181	\$ 3,306.769	\$ 3,177.066	\$ 3,875.225
Other Non-Court Operations	\$ 19.945	\$ 1,432.241	\$ 6,150.923				\$ 7,603.109	\$ 7,064.130	\$ 7,258.723	\$ 8,277.581
Non-Court Operations Program	\$ 2,500.608	\$ 1,609.042	\$ 6,150.923		\$ 464.718		\$ 10,725.290	\$ 10,370.899	\$ 10,435.789	\$ 12,152.806
Executive Office	\$ 1,711.134	\$ 12.773					\$ 1,723.906	\$ 2,014.348	\$ 1,709.637	\$ 2,014.103
Fiscal Services	\$ 780.442	\$ 58.942					\$ 839.384	\$ 1,469.298	\$ 1,074.153	\$ 1,174.239
Human Resources	\$ 2,806.071	\$ 152.930					\$ 2,959.002	\$ 721.793	\$ 701.075	\$ 642.403
Business & Facilities Services	\$ 1,426.794	\$ 2,409.919			\$ (464.718)		\$ 3,371.995	\$ 2,330.967	\$ 4,258.989	\$ 1,334.915
Information Technology	\$ 1,326.876	\$ 5,001.125					\$ 6,328.000	\$ 7,319.630	\$ 5,387.786	\$ 7,542.174
Court Administration Program	\$ 8,051.317	\$ 7,635.688			\$ (464.718)		\$ 15,222.287	\$ 13,856.036	\$ 13,131.639	\$ 12,707.834
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 45,179.047	\$ 14,525.565	\$ 6,871.835		\$ 0		\$ 66,576.447	\$ 65,053.786	\$ 59,635.675	\$ 64,973.513

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Kern

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	129,084	-	129,084	-	-	-	-	93,795	-	<b>222,879</b>
Restricted	-	-	-	2,365,267	-	-	-	-	-	<b>2,365,267</b>
Committed	-	1,821,667	1,821,667	-	-	-	-	-	-	<b>1,821,667</b>
Assigned	551,225	39,260	590,485	-	-	-	-	-	-	<b>590,485</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 680,309</b>	<b>\$ 1,860,927</b>	<b>\$ 2,541,236</b>	<b>\$ 2,365,267</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93,795</b>	<b>\$ -</b>	<b>\$ 5,000,298</b>