

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

10-22-15

Date

Kern

Court

2015-16 1st Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

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

For the month ended September									
Fiscal Year 2015/16									2014/15
	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						
ASSETS									
Operations	\$ (2.732.095)	\$ 2.589.266	\$ (523.865)			\$ 1.432.481	\$ 145.850	\$ 911.637	\$ 91.282
Payroll									
Jury									
Revolving									
Other	\$ 16.696							\$ 16.696	\$ 95.433
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 11.400							\$ 11.400	\$ 10.900
Cash with County	\$ 757.555						\$ 11.976.789	\$ 12.734.343	\$ 14.511.881
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	\$ 5.746.373
Cash Equivalents	\$ 15.744.933						\$ 827.955	\$ 16.572.889	\$ 17.552.728
Total Cash and Cash Equivalents	\$ 13.798.488	\$ 2.589.266	\$ (523.865)			\$ 1.432.481	\$ 12.950.594	\$ 30.246.965	\$ 38.008.597
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General						\$ 44.878		\$ 44.878	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments									
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 466.456	\$ 0	\$ 415.959					\$ 882.416	\$ 2.151.947
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 466.456	\$ 0	\$ 415.959			\$ 44.878	\$ 0	\$ 927.294	\$ 2.151.947
Prepaid Expenses - General	\$ 83.890					\$ 0		\$ 83.890	\$ 195.641
Salary and Travel Advances	\$ 597	\$ 1.046	\$ 1.466					\$ 3.109	\$ 2.932
Counties									
Total Prepaid Expenses	\$ 84.487	\$ 1.046	\$ 1.466			\$ 0		\$ 86.999	\$ 198.573
Other Assets						\$ 100.000		\$ 100.000	\$ 100.000
Total Other Assets						\$ 100.000		\$ 100.000	\$ 100.000
Total Assets	\$ 14.349.431	\$ 2.590.312	\$ (106.440)			\$ 1.577.359	\$ 12.950.594	\$ 31.361.257	\$ 40.459.118
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 144.271	\$ 288	\$ 0			\$ 0	\$ 0	\$ 144.558	\$ 156.557
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State									
TC145 Liability							\$ 973.773	\$ 973.773	\$ 1.090.877
Due to Other Governments	\$ 413.723							\$ 413.723	\$ 242.673
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							\$ 32	\$ 32	\$ 7
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 557.993	\$ 288	\$ 0			\$ 0	\$ 7.839.696	\$ 8.397.977	\$ 8.726.419
Civil									
Criminal	\$ 0							\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 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	\$ 1.169.610	\$ 69.134	\$ 46.162					\$ 1.284.906	\$ 2.174.473
Benefits Payable	\$ 4.984							\$ 4.984	\$ 85.631
Deferred Compensation Payable									
Deductions Payable	\$ 7.682							\$ 7.682	
Payroll Clearing									
Total Payroll Liabilities	\$ 1.182.276	\$ 69.134	\$ 46.162					\$ 1.297.572	\$ 2.260.105
Revenue Collected in Advance	\$ 8.962.691		\$ 21.147					\$ 8.983.838	\$ 8.967.757
Liabilities For Deposits	\$ 53.648	\$ 30				\$ 119	\$ 0	\$ 53.797	\$ 5.196.957
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities						\$ 1.192.745		\$ 1.192.745	\$ 1.192.745
Total Other Liabilities	\$ 9.016.339	\$ 30	\$ 21.147			\$ 1.192.864	\$ 0	\$ 10.230.380	\$ 15.357.458
Total Liabilities	\$ 10.756.609	\$ 69.452	\$ 67.309			\$ 1.192.864	\$ 12.950.594	\$ 25.036.827	\$ 32.219.529
Total Fund Balance	\$ 3.592.823	\$ 2.520.861	\$ (173.749)			\$ 384.495		\$ 6.324.430	\$ 8.239.588
Total Liabilities and Fund Balance	\$ 14.349.431	\$ 2.590.312	\$ (106.440)			\$ 1.577.359	\$ 12.950.594	\$ 31.361.257	\$ 40.459.118

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 September											
Fiscal Year 2015/16									2014/15		
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 10,824.852	\$ 46.222					\$ 10,871.074	\$ 43,083.872	\$ 9,254.444	\$ 37,051.956	
Improvement and Modernization Fund	\$ 26.200						\$ 26.200	\$ 104.900	\$ 26.222	\$ 104.900	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 578.279						\$ 578.279	\$ 2,054.282	\$ 539.669	\$ 2,033.443	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 468.660						\$ 468.660	\$ 3,918.810	\$ 586.183	\$ 3,554.513	
Other Miscellaneous	\$ 886.029						\$ 886.029	\$ 3,544.269	\$ 886.029	\$ 3,544.269	
	\$ 12,784.020	\$ 46.222					\$ 12,830.242	\$ 52,706.133	\$ 11,292.547	\$ 46,289.081	
Grants											
AB 1058 Commissioner/Facilitator			\$ 333.821				\$ 333.821	\$ 1,335.268	\$ 322.150	\$ 1,367.562	
Other Judicial Council Grants			\$ 16.837				\$ 16.837	\$ 511.714		\$ 38.724	
Non-Judicial Council Grants											
			\$ 350.658				\$ 350.658	\$ 1,846.982	\$ 322.150	\$ 1,406.286	
Other Financing Sources											
Interest Income	\$ 3.093	\$ 184				\$ 43	\$ 3.320	\$ 27.519	\$ 2.080	\$ 27.519	
Investment Income											
Donations											
Local Fees	\$ 330.410						\$ 330.410	\$ 1,571.521	\$ 257.684	\$ 1,645.917	
Non-Fee Revenues	\$ 17.356						\$ 17.356	\$ 82.254	\$ 18.779	\$ 87.029	
Enhanced Collections		\$ 961.783					\$ 961.783	\$ 3,206.433	\$ 655.663	\$ 3,306.433	
Escheatment	\$ 48.074						\$ 48.074	\$ 56.320	\$ 10	\$ 1.076	
Prior Year Revenue											
County Program - Restricted		\$ 42.825					\$ 42.825	\$ 147.259	\$ 43.703	\$ 174.821	
Reimbursement Other	\$ 130.049					\$ 134.850	\$ 264.899	\$ 902.902	\$ 132.987	\$ 171.768	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1.136					\$ 1,859.012	\$ 1,860.147	\$ 7,924.295	\$ 1,276.568	\$ 6,804.439	
	\$ 530.117	\$ 1,004.792				\$ 1,993.905	\$ 3,528.814	\$ 13,918.503	\$ 2,387.476	\$ 12,219.002	
Total Revenues	\$ 13,314.137	\$ 1,051.014	\$ 350.658			\$ 1,993.905	\$ 16,709.714	\$ 68,471.618	\$ 14,002.173	\$ 59,914.369	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,583.222	\$ 344.243	\$ 269.704				\$ 6,197.170	\$ 27,620.164	\$ 5,387.146	\$ 24,298.711	
Temp Help	\$ 126.088	\$ (963)					\$ 125.125		\$ 154.747	\$ 500.000	
Overtime	\$ 19.124	\$ 0	\$ 198				\$ 19.322		\$ 8.636		
Staff Benefits	\$ 4,703.021	\$ 305.258	\$ 221.798				\$ 5,230.076	\$ 23,239.142	\$ 3,984.039	\$ 19,901.420	
	\$ 10,431.455	\$ 648.538	\$ 491.699				\$ 11,571.692	\$ 50,859.306	\$ 9,534.567	\$ 44,700.131	
Operating Expenses and Equipment											
General Expense	\$ 337.315	\$ 2,450	\$ 7,258				\$ 347.023	\$ 740.310	\$ 807.314	\$ 2,466.217	
Printing	\$ 34.917	\$ 7,470	\$ 3,901				\$ 46.288	\$ 96.565	\$ 26.738	\$ 164.055	
Telecommunications	\$ 30.712						\$ 30.712	\$ 358.848	\$ 53.827	\$ 568.458	
Postage	\$ 25.731						\$ 25.731	\$ 511.515	\$ 29.911	\$ 490.067	
Insurance					\$ 214.079		\$ 214.079	\$ 796.295	\$ 183.233	\$ 810.996	
In-State Travel	\$ 22.495		\$ 1,276				\$ 23.771	\$ 87.639	\$ 14.927	\$ 91.822	
Out-of-State Travel	\$ 2.132						\$ 2.132			\$ 3.920	
Training	\$ 7.207	\$ 1,950	\$ 1,315				\$ 10.472	\$ 22.842	\$ 9.240	\$ 44.221	
Security Services										\$ 477	
Facility Operations	\$ 185.663						\$ 185.663	\$ 756.218	\$ 193.460	\$ 797.576	
Utilities										\$ 1,517	
Contracted Services	\$ 620.583	\$ 115.416	\$ 1,654			\$ 107.976	\$ 845.629	\$ 4,050.022	\$ 620.844	\$ 3,715.734	
Consulting and Professional Services	\$ 96.420	\$ 4,954	\$ 16.837				\$ 118.211	\$ 945.005	\$ 177.872	\$ 762.879	
Information Technology	\$ 322.596	\$ 26.061					\$ 348.657	\$ 2,918.118	\$ 897.959	\$ 4,066.223	
Major Equipment	\$ 52.977						\$ 52.977		\$ 275.673	\$ 123.737	
Other Items of Expense	\$ 7.351		\$ 467				\$ 7.817	\$ 18.684	\$ 2.991	\$ 14.658	
	\$ 1,746.097	\$ 158.302	\$ 32.707			\$ 322.055	\$ 2,259.160	\$ 11,302.061	\$ 3,293.987	\$ 14,122.557	
Special Items of Expense											
Grand Jury	\$ 744						\$ 744	\$ 241	\$ 182	\$ 684	
Jury Costs	\$ 172.835						\$ 172.835	\$ 719.217	\$ 183.640	\$ 624.611	
Judgements, Settlements and Claims						\$ 1,381.150	\$ 1,381.150	\$ 7,373.662	\$ 1,388.309	\$ 5,605.803	
Debt Service											
Other								\$ 67.536			
Capital Costs											
Internal Cost Recovery	\$ (88.582)	\$ 88.582					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 84.998	\$ 88.582				\$ 1,381.150	\$ 1,554.729	\$ 8,160.656	\$ 1,572.131	\$ 6,231.098	
Total Expenditures	\$ 12,262.550	\$ 895.421	\$ 524.407			\$ 1,703.205	\$ 15,385.582	\$ 70,322.023	\$ 14,400.686	\$ 65,053.786	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,051.587	\$ 155.593	\$ (173.749)			\$ 290.700	\$ 1,324.132	\$ (1,850.405)	\$ (398.513)	\$ (5,139.417)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,541.236	\$ 2,365.267	\$ 0			\$ 93.795	\$ 5,000.298	\$ 5,000.298	\$ 8,638.101	\$ 8,638.101	
Ending Balance (Deficit)	\$ 3,592.823	\$ 2,520.861	\$ (173.749)			\$ 384.495	\$ 6,324.430	\$ 3,149.893	\$ 8,239.588	\$ 3,498.684	

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

For the month ended September										
Fiscal Year 2015/16									2014/15	
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 3,947.459	\$ 167.817					\$ 4,115.277	\$ 17,139.801	\$ 3,526.144	\$ 15,240.796
Traffic & Other Infractions	\$ 639.559	\$ 5.239					\$ 644.797	\$ 2,856.838	\$ 494.243	\$ 2,549.279
Other Criminal Cases	\$ 877.827	\$ 15.975					\$ 893.803	\$ 3,718.320	\$ 691.537	\$ 3,275.087
Civil	\$ 777.654	\$ 3.579					\$ 781.233	\$ 3,907.232	\$ 637.032	\$ 3,023.706
Family & Children Services	\$ 1,329.071	\$ 24.575					\$ 1,353.646	\$ 6,052.330	\$ 1,056.496	\$ 5,445.774
Probate, Guardianship & Mental Health Services	\$ 271.852	\$ 1.389					\$ 273.241	\$ 1,123.114	\$ 190.416	\$ 891.656
Juvenile Dependency Services	\$ 160.157	\$ 396.275					\$ 556.431	\$ 3,171.131	\$ 454.866	\$ 2,999.519
Juvenile Delinquency Services	\$ 86.962						\$ 86.962	\$ 360.486	\$ 74.951	\$ 322.938
Other Court Operations	\$ 759.853	\$ 130.009					\$ 889.862	\$ 3,767.251	\$ 682.770	\$ 3,068.225
Court Interpreters	\$ 514.575	\$ 121.670					\$ 636.245	\$ 2,742.654	\$ 571.215	\$ 2,427.652
Jury Services	\$ 110.271	\$ 16.740	\$ 172.835				\$ 299.846	\$ 1,406.877	\$ 281.805	\$ 1,104.562
Security		\$ 104.884					\$ 104.884	\$ 67.883	\$ 196.568	\$ 477.657
Trial Court Operations Program	\$ 9,475.240	\$ 988.152	\$ 172.835				\$ 10,636.228	\$ 46,313.917	\$ 8,858.042	\$ 40,826.851
Enhanced Collections	\$ 643.241	\$ 80.828			\$ 88.582		\$ 812.650	\$ 3,206.433	\$ 565.798	\$ 3,306.769
Other Non-Court Operations	\$ 5.297	\$ 416.365	\$ 1,381.894				\$ 1,803.557	\$ 8,880.017	\$ 1,712.978	\$ 7,064.130
Non-Court Operations Program	\$ 648.538	\$ 497.193	\$ 1,381.894		\$ 88.582		\$ 2,616.207	\$ 12,086.450	\$ 2,278.777	\$ 10,370.899
Executive Office	\$ 391.885	\$ 4.528					\$ 396.413	\$ 2,122.543	\$ 390.759	\$ 2,014.348
Fiscal Services	\$ 166.882	\$ (12.173)					\$ 154.709	\$ 1,579.376	\$ 192.523	\$ 1,469.298
Human Resources	\$ 156.365	\$ 27.760					\$ 184.125	\$ 821.029	\$ 145.971	\$ 721.793
Business & Facilities Services	\$ 383.407	\$ 257.315			\$ (88.582)		\$ 552.141	\$ 2,052.456	\$ 830.058	\$ 2,330.967
Information Technology	\$ 349.375	\$ 496.385					\$ 845.760	\$ 5,346.252	\$ 1,704.555	\$ 7,319.630
Court Administration Program	\$ 1,447.914	\$ 773.815			\$ (88.582)		\$ 2,133.148	\$ 11,921.656	\$ 3,263.867	\$ 13,856.036
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,571.692	\$ 2,259.160	\$ 1,554.729		\$ 0		\$ 15,385.582	\$ 70,322.023	\$ 14,400.686	\$ 65,053.786