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

5/17/2016 Date

Kern

Court

2015-16 3rd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

| | Court |
|-----|--------------------------------|
| | |
|] | Fiscal Year and Ending Quarter |
| | |
| FOC | OTNOTES |
| 1 | |
| 2 | |
| 3 | |
| 4 | |
| 5 | |
| | |
| 6 | |
| 7 | |
| 8 | |
| 9 | |
| 10 | |
| 11 | |
| | |
| 12 | |

QUARTERLY FINANCIAL STATEMENTFilled 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 March | | | | | | | | |
|--|---|--------------|--------------|--------------------|-----------------|--------------------------|-------------------------------------|--|---|
| | Fiscal Year 2015/16 Governmental Funds | | | | | | | | 2014/15 |
| | | Special F | | 1143 | | | | Total Funds | Total Funds |
| | General | Non-Grant | Grant | Capital Project | Debt Service | Proprietary Funds | Fiduciary Funds | (Info. Purposes Only) | (Info. Purposes Only) |
| ASSETS Operations Payroll Jury | \$ (3.461.205) | \$ 3.112.327 | \$ (953.643) | | | \$ 1.798.458 | \$ 178.752 | \$ 674.690 | \$ 33.672 |
| Revolving Other Distribution Civil Filing Fees Trust | \$ 13.175 | | | | | | \$ 0 | \$ 13.175 \$ 0 | |
| Credit Card Cash on Hand Cash with County Cash Outside of the JCC Cash Equivalents | \$ 11.400 \$ 356.889 \$ 0 \$ 8.951.145 | | | | | | \$ 11.976.789 \$ 0 \$ 959.896 | \$0 | \$ 10.900 \$ 14.511.881 \$ 6.433.511 \$ 11.263.065 |
| Total Cash and Cash Equivalents Short-Term Investment | | \$ 3.112.327 | \$ (953.643) | | | \$ 1.798.458 | \$ 13.115.437 | \$ 22.943.984 | \$ 32.277.389 |
| Investments Total Investments | | | | | | | | | |
| Accrued Revenue Accounts Receivable - General Dishonored Checks Due From Employee Civil Jury Fees Trust | \$ 0 | \$ 0 | | | | \$ 0 \$ 41.300 | | \$ 0 \$ 41.300 | |
| Due From Other Funds Due From Other Governments | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Due From Other Courts Due From State Trust Due To/From Distribution Due To/From Civil Filing Fee Due To/From | \$ 1.103.851 | \$ 23.111 | \$ 874.720 | | | | \$ 0 | \$ 0 \$ 2.001.682 | |
| General Due To/From Total Receivables | \$ 1.103.851 | \$ 23.111 | \$ 874.720 | | | \$ 41.300 | \$ 0 | \$ 2.042.982 | \$ (667.859) |
| Prepaid Expenses - General Salary and Travel Advances Counties | \$ 83.890 \$ 4.098 | \$ 640 | \$ 0 | | | \$ 0 | | \$ 83.890 \$ 4.738 | |
| Total Prepaid Expenses | \$ 87.988 | \$ 640 | \$ 0 | | | \$ 0 | | \$ 88.628 | \$ 115.201 |
| Other Assets Total Other Assets | | | | | | \$ 100.000 \$ 100.000 | | \$ 100.000 \$ 100.000 | \$ 100.000 \$ 100.000 |
| Total Assets | | \$ 3.136.078 | \$ (78.923) | | | \$ 1.939.758 | \$ 13.115.437 | \$ 25.175.593 | \$ 31.824.732 |
| LIABILITIES AND FUND BALANCES Accrued Liabilities Accounts Payable - General Due to Other Funds Due to Other Courts | \$ 0 \$ 169.973 \$ 0 | \$ O \$ O | \$ 0 \$ 0 | | | \$ 0 \$ 0 | \$ O \$ O | \$ 0 \$ 169.973 | \$ 0 \$ 72.647 |
| Due to State TC145 Liability Due to Other Governments AB145 Due to Other Government Agency Due to Other Public Agencies | \$ 155.294 | | | | | | \$ 1.138.471 \$ 6.865.891 | \$ 1.138.471 \$ 155.294 \$ 6.865.891 | \$ 1.270.784 \$ 148.182 \$ 7.236.305 |
| Sales and Use Tax Interest Miscellaneous Accts. Pay. and Accrued Liab. | \$ 0 | | | | | | \$ 177 | \$ 0 \$ 177 | |
| Total Accounts Payable and Accrued Liab. | \$ 325.267 | \$ 0 | \$ 0 | | | \$ 0 | \$ 8.004.539 | \$ 8.329.806 | \$ 8.727.944 |
| Civil Criminal Unreconciled - Civil and Criminal Trust Held Outside of the JCC Trust Interest Payable Miscellaneous Trust | \$ 0 | | | | | | \$ 5.110.898 | \$ 0 \$ 5.110.898 | |
| Total Trust Deposits | \$ 0 | | | | | | \$ 5.110.898 | \$ 5.110.898 | \$ 5.875.547 |
| Accrued Payroll Benefits Payable Deferred Compensation Payable | \$ 1.344.802 \$ 5.791 | \$ 79.477 | \$ 53.068 | | | | | \$ 1.477.347 \$ 5.791 | \$ 1.015.242 \$ 13.488 |
| Deductions Payable Payroll Clearing | \$ (1.615) | | | | | | | \$ (1.615) | \$ (300) |
| Total Payroll Liabilities | | \$ 79.477 | \$ 53.068 | | | | | \$ 1.481.523 | \$ 1.028.430 |
| Revenue Collected in Advance Liabilities For Deposits Jury Fees - Non-Interest Fees - Partial Payment & Overpayment | \$ 1.422.910 \$ 60.719 | \$ 155 | \$ 0 | | | \$ 477 | \$ 0 | | \$ 5.887.374 |
| Uncleared Collections Other Miscellaneous Liabilities | \$ 0 | | | | | \$ 1.192.745 | | \$ 0 \$ 1.192.745 | |
| Total Other Liabilities | \$ 1.483.629 | \$ 155 | \$ 0 | | | \$ 1.193.222 | \$ 0 | | \$ 9.836.745 |
| Total Liabilities | | \$ 79.632 | \$ 53.068 | | | \$ 1.193.222 | \$ 13.115.437 | \$ 17.599.233 | \$ 25.468.665 |
| Total Fund Balance | | \$ 3.056.447 | \$ (131.991) | | | \$ 746.536 | 0.45 | \$ 7.576.360 | \$ 6.356.066 |
| Total Liabilities and Fund Balance | \$ 7.063.243 | \$ 3.136.078 | \$ (78.923) | | | \$ 1.939.758 | \$ 13.115.437 | \$ 25.175.593 | \$ 31.824.732 |

13.04.2016 13:31:04 Page 1 of 1

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 March | | | | | | | | | | | |
|---|--------------------------------|------------------------------|----------------------------|----------|---------|------------------------------|-----------|--------------------------------|--------------------------------|---------------------------------------|--------------------------------|--|
| | Fiscal Year 2015/16 | | | | | | | | | 2014/15 | | |
| | | | overnmental Fun | ds | | | | Total | Current | Total | Final | |
| | | Special F | Revenue | Capital | Debt | Proprietary | Fiduciary | Funds (Info. Purposes | Budget (Annual) | Funds (Info. Purposes | Budget (Annual) | |
| | General | Non-Grant | Grant | Projects | Service | Funds | Funds | Only) | (XIIII GGI) | Only) | (/ timidal) | |
| REVENUES State Financing Sources | | | | | | | | | | | | |
| Trial Court Trust Fund Improvement and Modernization Fund Judges' Compensation (45.25) | \$ 32.393.150 \$ 78.640 | \$ 234.303 | | | | | | \$ 32.627.453 \$ 78.640 | \$ 43.083.872 \$ 104.900 | \$ 25.254.945 \$ 69.932 | \$ 37.051.956 \$ 104.900 | |
| Court Interpreter (45.45) | \$ 1.928.165 | | | | | | | \$ 1.928.165 | \$ 2.054.282 | \$ 1.967.964 | \$ 2.033.443 | |
| Civil Coordination Reimbursement (45.55) MOU Reimbursements (45.10 and General) Other Miscellaneous | \$ 2.754.750 \$ 2.658.189 | | | | | | | \$ 2.754.750 \$ 2.658.189 | \$ 3.918.810 \$ 3.544.269 | \$ 2.387.710 \$ 2.362.829 | \$ 3.554.513 \$ 3.544.269 | |
| Other Miscellaneous | \$ 39.812.894 | \$ 234.303 | | | | | | \$ 40.047.197 | \$ 52.706.133 | \$ 32.043.380 | \$ 46.289.081 | |
| Grants AB 1058 Commissioner/Facilitator Other Judicial Council Grants Non-Judicial Council Grants | | | \$ 1.001.453 \$ 37.984 | | | | | \$ 1.001.453 \$ 37.984 | \$ 1.335.268 \$ 511.714 | \$ 859.055 | \$ 1.367.562 \$ 38.724 | |
| | | | \$ 1.039.437 | | | | | \$ 1.039.437 | \$ 1.846.982 | \$ 859.055 | \$ 1.406.286 | |
| Other Financing Sources Interest Income Investment Income Donations | \$ 27.576 | \$ 4.295 | | | | \$ 2.889 | | \$ 34.760 | \$ 27.519 | \$ 25.739 | \$ 27.519 | |
| Local Fees Non-Fee Revenues | \$ 929.990 \$ 2.957 | \$ 185.748 \$ 49.453 | | | | | | \$ 1.115.738 \$ 52.410 | \$ 1.571.521 \$ 82.254 | \$ 1.198.902 \$ 81.687 | \$ 1.645.917 \$ 87.029 | |
| Enhanced Collections Escheatment | \$ 46.330 | \$ 2.719.855 | | | | | | \$ 2.719.855 \$ 46.330 | \$ 3.206.433 \$ 56.320 | · · · · · · · · · · · · · · · · · · · | \$ 3.306.433 \$ 1.076 | |
| Prior Year Revenue County Program - Restricted | V 10.000 | \$ 122.538 | | | | | | \$ 122.538 | \$ 147.259 | \$ 123.151 | \$ 174.821 | |
| Reimbursement Other Sale of Fixed Assets | \$ 154.497 | | | | | \$ 380.264 | | \$ 534.761 | \$ 902.902 | | \$ 171.768 | |
| Other Miscellaneous | \$ 4.843 \$ 1.166.191 | \$ 3.081.890 | | | | \$ 5.770.859 \$ 6.154.012 | | \$ 5.775.701 \$ 10.402.093 | \$ 7.924.295 \$ 13.918.503 | \$ 5.241.408 \$ 9.473.333 | \$ 6.804.439 \$ 12.219.002 | |
| Total Revenues | \$ 40.979.085 | \$ 3.316.193 | \$ 1.039.437 | | | \$ 6.154.012 | | \$ 51.488.727 | \$ 68.471.618 | \$ 42.375.767 | \$ 59.914.369 | |
| EXPENDITURES | | | | | | | | | | | | |
| Personal Services Salaries - Permanent | \$ 17.693.510 | \$ 1.167.511 | \$ 622.528 | | | | | \$ 19.483.549 | \$ 27.620.164 | \$ 15.944.419 | \$ 24.298.711 | |
| Temp Help Overtime | \$ 368.571 \$ 63.048 | \$ 1.750 \$ 95 | \$ 273 | | | | | \$ 370.321 \$ 63.417 | | \$ 401.500 \$ 43.519 | \$ 500.000 | |
| Staff Benefits | \$ 14.835.453 \$ 32.960.582 | \$ 1.009.348 \$ 2.178.704 | \$ 485.010 \$ 1.107.812 | | | | | \$ 16.329.811 \$ 36.247.098 | \$ 23.239.142 \$ 50.859.306 | \$ 13.193.065 \$ 29.582.503 | \$ 19.901.420 \$ 44.700.131 | |
| Operating Expenses and Equipment | , 03.000.002 | V 2000 | • | | | | | , | * | ¥ =0.00=000 | • | |
| General Expense Printing | \$ 1.080.748 \$ 88.795 | \$ 7.078 \$ 14.924 | \$ 11.976 \$ 3.901 | | | \$ 3.207 | | \$ 1.099.803 \$ 110.826 | \$ 740.310 \$ 96.565 | \$ 2.201.865 \$ 82.839 | \$ 2.466.217 \$ 164.055 | |
| Telecommunications | \$ 250.058 | \$ 1.931 | ψ 3.901 | | | φ 3.207 | | \$ 251.989 | \$ 358.848 | \$ 251.552 | \$ 568.458 | |
| Postage Insurance | \$ 181.513 \$ 17.435 | | | | | \$ 656.854 | | \$ 181.513 \$ 674.289 | \$ 511.515 \$ 796.295 | \$ 450.682 \$ 584.114 | \$ 490.067 \$ 810.996 | |
| In-State Travel Out-of-State Travel | \$ 61.420 \$ 2.132 | \$ 1.103 | \$ 4.752 | | | | | \$ 67.276 \$ 2.132 | \$ 87.639 | \$ 60.492 | \$ 91.822 \$ 3.920 | |
| Training | \$ 17.748 | \$ 2.800 | \$ 1.430 | | | | | \$ 21.978 | \$ 22.842 | \$ 21.151 | \$ 44.221 | |
| Security Services Facility Operations | \$ 565.790 | | | | | | | \$ 565.790 | \$ 756.218 | \$ 501.126 | \$ 477 \$ 797.576 | |
| Utilities Contracted Services | \$ 2.292.392 | \$ 252.072 | \$ 5.180 | | | \$ 324.385 | | \$ 2.874.029 | \$ 4.050.022 | \$ 2.681.355 | \$ 1.517 \$ 3.715.734 | |
| Consulting and Professional Services Information Technology | \$ 330.023 \$ 1.296.625 | \$ 7.977 \$ 26.061 | \$ 16.837 | | | | | \$ 354.838 \$ 1.322.686 | \$ 945.005 \$ 2.918.118 | \$ 525.496 \$ 2.427.406 | \$ 762.879 \$ 4.066.223 | |
| Major Equipment Other Items of Expense | \$ 116.662 \$ 14.853 | | \$ 977 | | | | | \$ 116.662 \$ 15.830 | \$ 18.684 | \$ 314.896 \$ 13.204 | \$ 123.737 \$ 14.658 | |
| Guior Romo di Expondo | \$ 6.316.195 | \$ 313.947 | \$ 45.053 | | | \$ 984.446 | | \$ 7.659.640 | \$ 11.302.061 | \$ 10.116.179 | \$ 14.122.557 | |
| Special Items of Expense | | | | | | | | | | | | |
| Grand Jury Jury Costs | \$ 744 \$ 488.357 | | | | | | | \$ 744 \$ 488.357 | \$ 241 \$ 719.217 | \$ 182 \$ 517.911 | \$ 684 \$ 624.611 | |
| Judgements, Settlements and Claims Debt Service | | | | | | \$ 4.467.238 | | \$ 4.467.238 | \$ 7.373.662 | \$ 4.373.492 | \$ 5.605.803 | |
| Other Capital Costs | | | | | | \$ 49.588 | | \$ 49.588 | \$ 67.536 | \$ 67.536 | | |
| Internal Cost Recovery Prior Year Expense Adjustment | \$ (210.926) | \$ 132.363 | \$ 78.564 | | | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | |
| | \$ 278.175 | \$ 132.363 | \$ 78.564 | | | \$ 4.516.826 | | \$ 5.005.927 | \$ 8.160.656 | \$ 4.959.120 | \$ 6.231.098 | |
| Total Expenditures | \$ 39.554.952 | \$ 2.625.013 | \$ 1.231.428 | | | \$ 5.501.271 | | \$ 48.912.665 | \$ 70.322.023 | \$ 44.657.803 | \$ 65.053.786 | |
| Excess (Deficit) of Revenues Over Expenditures | \$ 1.424.133 | \$ 691.179 | \$ (191.991) | | | \$ 652.741 | | \$ 2.576.062 | \$ (1.850.405) | \$ (2.282.035) | \$ (5.139.417) | |
| Operating Transfers In (Out) | \$ (60.000) | | \$ 60.000 | | | | | \$ 0 | \$ 0 | \$ 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 | |
| Ending Balance (Deficit) 13.04.2016 13:36:22 | \$ 3.905.369 | \$ 3.056.447 | \$ (131.991) | | | \$ 746.536 | | \$ 7.576.360 | \$ 3.149.893 | \$ 6.356.066 | \$ 3.498.684 Page 1 of 1 | |

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

| | For the month ended March | | | | | | | | | | | |
|--|---------------------------|--|--------------------------|------------------|---------------------------|-------------------------------------|-------------------------|-------------------------------|-------------------------|-----------------------------|--|--|
| | | Fiscal Year 2015/16 | | | | | | | | | | |
| | 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 | \$ 12.405.528 | \$ 521.811 | | | | | \$ 12.927.339 | \$ 17.139.801 | \$ 10.855.116 | \$ 15.240.796 | | |
| Traffic & Other Infractions | \$ 1.953.263 | \$ 11.244 | | | | | \$ 1.964.507 | \$ 2.856.838 | \$ 1.650.739 | \$ 2.549.279 | | |
| Other Criminal Cases | \$ 2.553.541 | \$ 73.306 | | | | | \$ 2.626.847 | \$ 3.718.320 | \$ 2.153.919 | \$ 3.275.087 | | |
| Civil | \$ 2.705.086 | \$ 18.957 | | | | | \$ 2.724.043 | \$ 3.907.232 | \$ 2.133.347 | \$ 3.023.706 | | |
| Family & Children Services | \$ 3.892.690 | \$ 67.821 | | | | | \$ 3.960.511 | \$ 6.052.330 | \$ 3.222.641 | \$ 5.445.774 | | |
| Probate, Guardianship & Mental Health Services | \$ 796.192 | \$ 13.619 | | | | | \$ 809.811 | \$ 1.123.114 | \$ 562.968 | \$ 891.656 | | |
| Juvenile Dependency Services | \$ 497.740 | · · | | | | | \$ 2.076.409 | \$ 3.171.131 | \$ 1.978.554 | \$ 2.999.519 | | |
| Juvenile Delinquency Services | \$ 264.886 | • | | | | | \$ 264.931 | \$ 360.486 | \$ 232.991 | \$ 322.938 | | |
| Other Court Operations | \$ 2.378.855 | \$ 316.633 | | | | | \$ 2.695.488 | \$ 3.767.251 | \$ 2.271.524 | \$ 3.068.225 | | |
| Court Interpreters | \$ 1.680.973 | \$ 385.484 | | | | | \$ 2.066.458 | \$ 2.742.654 | \$ 1.778.064 | \$ 2.427.652 | | |
| Jury Services | \$ 359.174 | \$ 113.350 | · | | | | \$ 960.882 | \$ 1.406.877 | \$ 1.016.782 | \$ 1.104.562 | | |
| Security | | \$ 158.850 | | | | | \$ 158.850 | \$ 67.883 | \$ 453.260 | \$ 477.657 | | |
| Trial Court Operations Program | \$ 29.487.928 | \$ 3.259.791 | \$ 488.357 | | | | \$ 33.236.075 | \$ 46.313.917 | \$ 28.309.906 | \$ 40.826.851 | | |
| Enhanced Collections | \$ 2.136.231 | \$ 126.871 | | | \$ 132.363 | | \$ 2.395.464 | \$ 3.206.433 | \$ 1.779.191 | \$ 3.306.769 | | |
| Other Non-Court Operations | \$ 16.169 | \$ 1.188.359 | \$ 4.517.570 | | | | \$ 5.722.098 | \$ 8.880.017 | \$ 5.478.684 | \$ 7.064.130 | | |
| Non-Court Operations Program | \$ 2.152.400 | \$ 1.315.229 | \$ 4.517.570 | | \$ 132.363 | | \$ 8.117.562 | \$ 12.086.450 | \$ 7.257.874 | \$ 10.370.899 | | |
| Executive Office | \$ 1.327.072 | \$ 8.597 | | | | | \$ 1.335.669 | \$ 2.122.543 | \$ 1.203.014 | \$ 2.014.348 | | |
| Fiscal Services | \$ 545.119 | \$ 99.320 | | | | | \$ 644.438 | \$ 1.579.376 | \$ 509.922 | \$ 1.469.298 | | |
| Human Resources | \$ 442.087 | \$ 91.483 | | | | | \$ 533.570 | \$ 821.029 | \$ 505.871 | \$ 721.793 | | |
| Business & Facilities Services | \$ 1.148.668 | \$ 895.713 | | | \$ (132.363) | | \$ 1.912.018 | \$ 2.052.456 | \$ 2.190.448 | \$ 2.330.967 | | |
| Information Technology | \$ 1.143.825 | \$ 1.989.508 | | | | | \$ 3.133.333 | \$ 5.346.252 | \$ 4.680.767 | \$ 7.319.630 | | |
| Court Administration Program | \$ 4.606.770 | \$ 3.084.620 | | | \$ (132.363) | | \$ 7.559.027 | \$ 11.921.656 | \$ 9.090.022 | \$ 13.856.036 | | |
| Expenditures Not Distributed or Posted to a Program Prior Year Adjustments Not Posted to a Program | | | | | | | | | | | | |
| Total | \$ 36.247.098 | \$ 7.659.640 | \$ 5.005.927 | | \$0 | | \$ 48.912.665 | \$ 70.322.023 | \$ 44.657.803 | \$ 65.053.786 | | |

24.05.2016 10:15:45