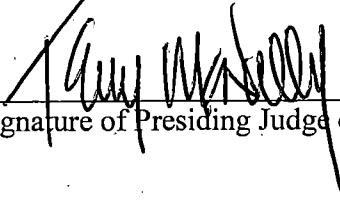


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

11-6-2017
Date

Kern

Court

2017-18 1st Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
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4	
5	
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12	

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 2017/18									2016/17
	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	\$ (6,615,888)	\$ 3,065,108	\$ (603,940)			\$ 2,104,782	\$ 82,152	\$ (1,967,786)	\$ 491,697
Payroll									
Jury									
Revolving									
Other	\$ 20,152							\$ 20,152	\$ 9,827
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 11,500							\$ 11,500	\$ 11,400
Cash with County	\$ 2,000,000						\$ 9,573,458	\$ 11,573,458	\$ 10,260,359
Cash Outside of the JCC	\$ 0							\$ 0	\$ 0
Cash Equivalents	\$ 17,068,523						\$ 1,028,692	\$ 18,097,214	\$ 21,298,897
Total Cash and Cash Equivalents	\$ 12,484,287	\$ 3,065,108	\$ (603,940)			\$ 2,104,782	\$ 10,684,301	\$ 27,734,538	\$ 32,072,180
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 351,813					\$ 44,296		\$ 396,109	\$ 38,119
Dishonored Checks									
Due From Employee	\$ 1,161							\$ 1,161	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 6
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 1,064,744	\$ 0	\$ 510,012					\$ 1,574,757	\$ 1,225,470
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 1,417,719	\$ 0	\$ 510,012			\$ 44,296	\$ 0	\$ 1,972,027	\$ 1,263,595
Prepaid Expenses - General	\$ 750,324							\$ 750,324	\$ 464,413
Salary and Travel Advances	\$ 650	\$ 1,014	\$ 1,374					\$ 3,039	\$ 3,232
Counties									
Total Prepaid Expenses	\$ 750,974	\$ 1,014	\$ 1,374					\$ 753,363	\$ 467,645
Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Assets	\$ 14,652,980	\$ 3,066,122	\$ (92,553)			\$ 2,249,078	\$ 10,684,301	\$ 30,559,928	\$ 33,903,419
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0					\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 258,661	\$ 11,800	\$ 164			\$ 0	\$ 0	\$ 270,625	\$ 200,195
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 1,110,441	\$ 1,110,441	\$ 1,095,906
Due to Other Governments	\$ 260,583							\$ 260,583	\$ 211,272
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 403	\$ 403	\$ 11
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 519,243	\$ 11,800	\$ 164			\$ 0	\$ 1,110,843	\$ 1,642,051	\$ 1,507,384
Civil									
Criminal	\$ 0							\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 9,573,458	\$ 9,573,458	\$ 9,611,268
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 9,573,458	\$ 9,573,458	\$ 9,611,268
Accrued Payroll	\$ 1,620,221	\$ 84,062	\$ 63,009					\$ 1,767,293	\$ 1,652,988
Benefits Payable	\$ 6,438							\$ 6,438	\$ (536)
Deferred Compensation Payable									
Deductions Payable	\$ (478)							\$ (478)	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 1,626,181	\$ 84,062	\$ 63,009					\$ 1,773,252	\$ 1,652,452
Revenue Collected in Advance	\$ 10,060,721		\$ 0					\$ 10,060,721	\$ 10,234,670
Liabilities For Deposits	\$ 101,714	\$ 171				\$ 1,232	\$ 0	\$ 103,117	\$ 61,299
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections						\$ 0		\$ 0	
Other Miscellaneous Liabilities	\$ 340					\$ 1,390,274		\$ 1,390,614	\$ 1,204,785
Total Other Liabilities	\$ 10,162,775	\$ 171	\$ 0			\$ 1,391,506	\$ 0	\$ 11,554,452	\$ 11,500,754
Total Liabilities	\$ 12,308,199	\$ 96,033	\$ 63,174			\$ 1,391,506	\$ 10,684,301	\$ 24,543,213	\$ 24,271,858
Total Fund Balance	\$ 2,344,781	\$ 2,970,089	\$ (155,726)			\$ 857,571		\$ 6,016,715	\$ 9,631,561
Total Liabilities and Fund Balance	\$ 14,652,980	\$ 3,066,122	\$ (92,553)			\$ 2,249,078	\$ 10,684,301	\$ 30,559,928	\$ 33,903,419

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 2017/18									2016/17		
	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	\$ 11,423,784	\$ 25,977					\$ 11,449,761	\$ 46,220,640	\$ 12,083,439	\$ 48,295,486	
Improvement and Modernization Fund	\$ 26,240						\$ 26,240	\$ 104,900	\$ 26,240	\$ 104,900	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 671,596						\$ 671,596	\$ 2,765,144	\$ 612,944	\$ 2,595,573	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 607,070						\$ 607,070	\$ 3,902,965	\$ 855,953	\$ 3,884,056	
Other Miscellaneous	\$ 886,029						\$ 886,029	\$ 3,544,269	\$ 886,080	\$ 3,544,269	
	\$ 13,614,720	\$ 25,977					\$ 13,640,696	\$ 56,537,918	\$ 14,464,656	\$ 58,424,284	
Grants											
AB 1058 Commissioner/Facilitator			\$ 347,561				\$ 347,561	\$ 1,390,274	\$ 339,741	\$ 1,006,907	
Other Judicial Council Grants			\$ 59,539				\$ 59,539	\$ 96,044	\$ 4,436	\$ 239,624	
Non-Judicial Council Grants											
			\$ 407,100				\$ 407,100	\$ 1,486,318	\$ 344,177	\$ 1,246,531	
Other Financing Sources											
Interest Income	\$ 7,276	\$ 293				\$ 266	\$ 7,835	\$ 50,000	\$ 5,047	\$ 67,188	
Investment Income											
Donations											
Local Fees	\$ 255,800	\$ 77,035					\$ 332,835	\$ 956,993	\$ 354,974	\$ 1,185,704	
Non-Fee Revenues	\$ 377						\$ 377	\$ 78,646	\$ 36,044	\$ 72,680	
Enhanced Collections		\$ 755,079					\$ 755,079	\$ 3,777,467	\$ 1,034,231	\$ 3,673,000	
Escheatment								\$ 50	\$ 50	\$ 79,421	
Prior Year Revenue											
County Program - Restricted		\$ 47,343					\$ 47,343	\$ 180,280	\$ 45,501	\$ 165,088	
Reimbursement Other	\$ 7,063					\$ 136,279	\$ 143,342	\$ 709,274	\$ 254,287	\$ 660,093	
Sale of Fixed Assets	\$ 25,083						\$ 25,083				
Other Miscellaneous	\$ 892					\$ 2,097,976	\$ 2,098,868	\$ 8,075,293	\$ 2,025,448	\$ 7,769,206	
	\$ 296,491	\$ 879,750				\$ 2,234,521	\$ 3,410,762	\$ 13,828,003	\$ 3,755,581	\$ 13,672,380	
Total Revenues	\$ 13,911,211	\$ 905,727	\$ 407,100			\$ 2,234,521	\$ 17,458,559	\$ 71,852,239	\$ 18,564,414	\$ 73,343,195	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 6,641,921	\$ 337,617	\$ 262,617				\$ 7,242,155	\$ 30,284,159	\$ 6,884,816	\$ 29,263,092	
Temp Help	\$ 229,245	\$ 1,222	\$ 9,566				\$ 240,033	\$ 200,000	\$ 190,181	\$ 934,050	
Overtime	\$ 67,277		\$ 81				\$ 67,358		\$ 52,563		
Staff Benefits	\$ 5,379,070	\$ 271,230	\$ 182,986			\$ (14,508)	\$ 5,818,777	\$ 23,708,960	\$ 5,538,862	\$ 23,482,102	
	\$ 12,317,513	\$ 610,069	\$ 455,249			\$ (14,508)	\$ 13,368,323	\$ 54,193,119	\$ 12,666,421	\$ 53,679,244	
Operating Expenses and Equipment											
General Expense	\$ 981,608	\$ 2,499	\$ 1,610			\$ 2,721	\$ 988,438	\$ 2,782,045	\$ 609,232	\$ 3,979,559	
Printing	\$ 28,245		\$ 221			\$ 1,322	\$ 29,787	\$ 153,080	\$ 32,933	\$ 146,646	
Telecommunications	\$ 95,558	\$ 558					\$ 96,116	\$ 504,185	\$ 152,515	\$ 490,678	
Postage	\$ 93,960	\$ 22,200					\$ 116,160	\$ 307,913	\$ 43,994	\$ 445,436	
Insurance						\$ 253,162	\$ 253,162	\$ 995,120	\$ 232,028	\$ 905,043	
In-State Travel	\$ 27,556		\$ 1,310				\$ 28,865	\$ 123,961	\$ 22,267	\$ 89,412	
Out-of-State Travel	\$ 1,545						\$ 1,545	\$ 20,220	\$ 1,192	\$ 3,907	
Training	\$ 13,287	\$ 1,050	\$ 1,585				\$ 15,922	\$ 36,717	\$ 12,251	\$ 31,442	
Security Services	\$ 75						\$ 75			\$ 343	
Facility Operations	\$ 343,790						\$ 343,790	\$ 1,455,940	\$ 241,543	\$ 3,118,149	
Utilities	\$ 4,483						\$ 4,483	\$ 10,514	\$ 513	\$ 1,277	
Contracted Services	\$ 667,678	\$ 34,336				\$ 112,774	\$ 814,787	\$ 4,624,119	\$ 647,705	\$ 4,121,685	
Consulting and Professional Services	\$ 59,393	\$ 72,253	\$ 55,814				\$ 187,460	\$ 747,249	\$ 134,595	\$ 633,681	
Information Technology	\$ 203,583	\$ 28,733					\$ 232,316	\$ 1,211,836	\$ 81,798	\$ 2,222,763	
Major Equipment	\$ 124,311		\$ 0				\$ 124,311	\$ 113,169	\$ 297,420	\$ 75,580	
Other Items of Expense	\$ 7,947		\$ 345				\$ 8,292	\$ 18,976	\$ 3,193	\$ 20,405	
	\$ 2,653,016	\$ 161,628	\$ 60,885			\$ 369,978	\$ 3,245,508	\$ 13,105,044	\$ 2,513,178	\$ 16,286,006	
Special Items of Expense											
Grand Jury	\$ 282						\$ 282	\$ 559	\$ 189	\$ 1,476	
Jury Costs	\$ 144,584						\$ 144,584	\$ 591,864	\$ 157,339	\$ 679,884	
Judgements, Settlements and Claims						\$ 1,521,479	\$ 1,521,479	\$ 7,179,137	\$ 1,298,288	\$ 6,898,043	
Debt Service											
Other	\$ 0						\$ 0			\$ 49,588	
Capital Costs											
Internal Cost Recovery	\$ (46,692)		\$ 46,692				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 98,174		\$ 46,692			\$ 1,521,479	\$ 1,666,346	\$ 7,771,560	\$ 1,455,816	\$ 7,628,991	
Total Expenditures	\$ 15,068,704	\$ 771,698	\$ 562,827			\$ 1,876,949	\$ 18,280,177	\$ 75,069,723	\$ 16,635,415	\$ 77,594,241	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,157,493)	\$ 134,029	\$ (155,726)			\$ 357,571	\$ (821,619)	\$ (3,217,484)	\$ 1,928,999	\$ (4,251,046)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,502,274	\$ 2,836,060	\$ 0			\$ 500,000	\$ 6,838,334	\$ 6,838,334	\$ 7,702,562	\$ 7,702,562	
Ending Balance (Deficit)	\$ 2,344,781	\$ 2,970,089	\$ (155,726)			\$ 857,571	\$ 6,016,715	\$ 3,620,850	\$ 9,631,561	\$ 3,451,516	

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

For the month ended September										
Fiscal Year 2017/18									2016/17	
	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	\$ 4,728,160	\$ 244,243	\$ 0				\$ 4,972,404	\$ 19,672,857	\$ 4,644,064	\$ 18,452,477
Traffic & Other Infractions	\$ 694,511	\$ 19,451					\$ 713,962	\$ 2,884,825	\$ 641,627	\$ 2,892,804
Other Criminal Cases	\$ 992,962	\$ 6,173					\$ 999,135	\$ 4,212,125	\$ 989,424	\$ 4,048,222
Civil	\$ 1,025,159	\$ 9,855					\$ 1,035,014	\$ 4,039,468	\$ 999,008	\$ 3,807,878
Family & Children Services	\$ 1,337,032	\$ 15,554					\$ 1,352,585	\$ 6,086,507	\$ 1,243,107	\$ 6,394,614
Probate, Guardianship & Mental Health Services	\$ 373,267	\$ 2,829					\$ 376,096	\$ 1,440,775	\$ 286,271	\$ 1,139,989
Juvenile Dependency Services	\$ 190,514	\$ 371,647					\$ 562,162	\$ 3,018,574	\$ 368,694	\$ 3,096,992
Juvenile Delinquency Services	\$ 87,966	\$ 4,250					\$ 92,216	\$ 372,229	\$ 86,663	\$ 358,067
Other Court Operations	\$ 882,368	\$ 569,181					\$ 1,451,549	\$ 4,684,902	\$ 1,159,171	\$ 4,859,029
Court Interpreters	\$ 623,816	\$ 162,742					\$ 786,559	\$ 2,769,007	\$ 727,912	\$ 2,740,945
Jury Services	\$ 127,648	\$ 44,220	\$ 144,584				\$ 316,452	\$ 1,294,815	\$ 289,824	\$ 1,408,537
Security		\$ 90,400					\$ 90,400	\$ 251,232	\$ 52,775	\$ 77,492
Trial Court Operations Program	\$ 11,063,404	\$ 1,540,545	\$ 144,584				\$ 12,748,533	\$ 50,727,316	\$ 11,488,539	\$ 49,277,046
Enhanced Collections	\$ 586,974	\$ 57,386					\$ 644,360	\$ 3,777,467	\$ 717,885	\$ 3,742,515
Other Non-Court Operations	\$ (7,405)	\$ 403,504	\$ 1,521,762				\$ 1,917,861	\$ 8,775,249	\$ 1,692,004	\$ 8,488,082
Non-Court Operations Program	\$ 579,569	\$ 460,891	\$ 1,521,762				\$ 2,562,221	\$ 12,552,716	\$ 2,409,889	\$ 12,230,597
Executive Office	\$ 440,443	\$ 1,626					\$ 442,069	\$ 1,805,895	\$ 512,466	\$ 2,314,786
Fiscal Services	\$ 178,660	\$ 34,617					\$ 213,277	\$ 917,396	\$ 262,721	\$ 1,608,008
Human Resources	\$ 169,449	\$ 53,590					\$ 223,039	\$ 798,041	\$ 187,596	\$ 760,153
Business & Facilities Services	\$ 450,277	\$ 667,080			\$ 0		\$ 1,117,357	\$ 3,310,317	\$ 751,119	\$ 2,420,156
Information Technology	\$ 486,522	\$ 487,160					\$ 973,681	\$ 4,958,042	\$ 1,023,087	\$ 8,983,495
Court Administration Program	\$ 1,725,351	\$ 1,244,073			\$ 0		\$ 2,969,423	\$ 11,789,691	\$ 2,736,988	\$ 16,086,598
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 13,368,323	\$ 3,245,508	\$ 1,666,346		\$ 0		\$ 18,280,177	\$ 75,069,723	\$ 16,635,415	\$ 77,594,241