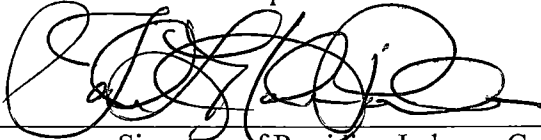


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

8/3/18

Date

Kern

Court

2017-18 4th Qtr

Fiscal Year and Ending Quarter

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

For the month ended June									
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	\$ (5,087.145)	\$ 3,242.709	\$ 0			\$ 1,466.428	\$ 97.054	\$ (280.954)	\$ (321.658)
Payroll	\$ (1.165)						\$ 0	\$ (1.165)	
Jury									
Revolving	\$ 5,000							\$ 5,000	
Other	\$ 16,512							\$ 16,512	\$ 4,932
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 11,500							\$ 11,500	\$ 11,400
Cash with County	\$ 0						\$ 9,573.458	\$ 9,573.458	\$ 11,550.486
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 6,286.838						\$ 1,142.139	\$ 7,428.978	\$ 7,355.486
Total Cash and Cash Equivalents	\$ 1,231.541	\$ 3,242.709	\$ 0			\$ 1,466.428	\$ 10,812.651	\$ 16,753.329	\$ 18,600.645
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 17,017	\$ 12,325				\$ 9,503		\$ 38,845	\$ 24,359
Accounts Receivable - General	\$ 0					\$ 45,635		\$ 45,635	\$ 45,127
Dishonored Checks									
Due From Employee	\$ (510)					\$ 0		\$ (510)	\$ 1,161
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 377,838							\$ 377,838	\$ 493,709
Due From Other Governments	\$ 122,196	\$ 0						\$ 122,196	\$ 410,380
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 1,736,278	\$ 87,366	\$ 391,482					\$ 2,215,127	\$ 2,402,296
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 2,252,819	\$ 99,691	\$ 391,482			\$ 55,138	\$ 0	\$ 2,799,131	\$ 3,377,033
Prepaid Expenses - General	\$ 777,216							\$ 777,216	\$ 791,497
Salary and Travel Advances	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 777,216	\$ 0	\$ 0					\$ 777,216	\$ 791,497
Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Assets	\$ 4,261,576	\$ 3,342,400	\$ 391,482			\$ 1,621,566	\$ 10,812,651	\$ 20,429,676	\$ 22,869,175
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 986					\$ 0		\$ 986	\$ 32,160
Accounts Payable - General	\$ (486,469)	\$ 6,413	\$ 61			\$ 117,729	\$ 0	\$ (362,267)	\$ 234,831
Due to Other Funds	\$ 0	\$ 41,057	\$ 292,378			\$ 44,403	\$ 0	\$ 377,838	\$ 493,709
Due to Other Courts									
Due to State	\$ 73,018							\$ 73,018	\$ 29,428
TC145 Liability							\$ 1,238,361	\$ 1,238,361	\$ 1,302,208
Due to Other Governments	\$ 240,084							\$ 240,084	\$ 276,889
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ (1,842,544)
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 832	\$ 832	\$ 308
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ (172,380)	\$ 47,470	\$ 292,439			\$ 162,132	\$ 1,239,193	\$ 1,568,854	\$ 526,989
Civil									
Criminal	\$ 0							\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 9,573,458	\$ 9,573,458	\$ 11,393,031
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 9,573,458	\$ 9,573,458	\$ 11,393,031
Accrued Payroll	\$ 2,829,145	\$ 141,292	\$ 99,043			\$ (458,885)		\$ 2,610,596	\$ 2,657,059
Benefits Payable	\$ 38,337					\$ (34,521)		\$ 3,815	\$ (7,991)
Deferred Compensation Payable	\$ 0							\$ 0	
Deductions Payable	\$ (26)							\$ (26)	\$ (478)
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ 2,867,456	\$ 141,292	\$ 99,043			\$ (493,406)		\$ 2,614,385	\$ 2,648,590
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 101,484	\$ 171				\$ 1,232	\$ 0	\$ 102,887	\$ 103,150
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections						\$ 0		\$ 0	\$ (31,193)
Other Miscellaneous Liabilities	\$ 0					\$ 1,451,608		\$ 1,451,608	\$ 1,390,274
Total Other Liabilities	\$ 101,484	\$ 171	\$ 0			\$ 1,452,840	\$ 0	\$ 1,554,494	\$ 1,462,231
Total Liabilities	\$ 2,796,560	\$ 188,932	\$ 391,482			\$ 1,121,566	\$ 10,812,651	\$ 15,311,191	\$ 16,030,841
Total Fund Balance	\$ 1,465,017	\$ 3,153,468	\$ 0			\$ 500,000		\$ 5,118,484	\$ 6,838,334
Total Liabilities and Fund Balance	\$ 4,261,576	\$ 3,342,400	\$ 391,482			\$ 1,621,566	\$ 10,812,651	\$ 20,429,676	\$ 22,869,175

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

For the month ended June										
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	\$ 18,296.335	\$ 1,154.883	\$ 0				\$ 19,451.218	\$ 19,672.857	\$ 19,394.306	\$ 18,452.477
Traffic & Other Infractions	\$ 2,867.380	\$ 73.429					\$ 2,940.809	\$ 2,884.825	\$ 2,716.543	\$ 2,892.804
Other Criminal Cases	\$ 3,968.446	\$ 29.817					\$ 3,998.263	\$ 4,212.125	\$ 3,871.011	\$ 4,048.222
Civil	\$ 4,593.237	\$ 52.068					\$ 4,645.305	\$ 4,039.468	\$ 4,116.155	\$ 3,807.878
Family & Children Services	\$ 5,044.600	\$ 68.937					\$ 5,113.537	\$ 6,086.507	\$ 5,125.468	\$ 6,394.614
Probate, Guardianship & Mental Health Services	\$ 1,445.098	\$ 7.541					\$ 1,452.639	\$ 1,440.775	\$ 1,231.667	\$ 1,139.989
Juvenile Dependency Services	\$ 706.952	\$ 2,087.020					\$ 2,793.971	\$ 3,018.574	\$ 3,080.541	\$ 3,096.992
Juvenile Delinquency Services	\$ 434.647	\$ 19.092					\$ 453.739	\$ 372.229	\$ 367.273	\$ 358.067
Other Court Operations	\$ 2,887.111	\$ 1,108.812					\$ 3,995.923	\$ 4,684.902	\$ 5,388.246	\$ 4,859.029
Court Interpreters	\$ 2,607.077	\$ 627.151					\$ 3,234.228	\$ 2,769.007	\$ 3,028.002	\$ 2,740.945
Jury Services	\$ 557.034	\$ 193.603	\$ 602.607				\$ 1,353.244	\$ 1,294.815	\$ 1,287.282	\$ 1,408.537
Security		\$ 357.078					\$ 357.078	\$ 251.232	\$ 318.573	\$ 77.492
Trial Court Operations Program	\$ 43,407.916	\$ 5,779.432	\$ 602.607				\$ 49,789.956	\$ 50,727.316	\$ 49,925.066	\$ 49,277.046
Enhanced Collections	\$ 2,721.804	\$ 483.470	\$ 33		\$ 533.291		\$ 3,738.599	\$ 3,777.467	\$ 3,590.777	\$ 3,742.515
Other Non-Court Operations	\$ 36.909	\$ 1,665.223	\$ 7,034.808				\$ 8,736.941	\$ 8,775.249	\$ 8,435.713	\$ 8,488.082
Non-Court Operations Program	\$ 2,758.714	\$ 2,148.693	\$ 7,034.842		\$ 533.291		\$ 12,475.540	\$ 12,552.716	\$ 12,026.490	\$ 12,230.597
Executive Office	\$ 1,778.692	\$ 5.553					\$ 1,784.245	\$ 1,805.895	\$ 1,905.789	\$ 2,314.786
Fiscal Services	\$ 771.299	\$ 144.416					\$ 915.715	\$ 917.396	\$ 952.816	\$ 1,608.008
Human Resources	\$ 756.749	\$ 176.542					\$ 933.291	\$ 798.041	\$ 865.473	\$ 760.153
Business & Facilities Services	\$ 1,865.172	\$ 3,084.053			\$ (533.291)		\$ 4,415.934	\$ 3,310.317	\$ 5,257.527	\$ 2,420.156
Information Technology	\$ 1,974.296	\$ 2,569.763					\$ 4,544.059	\$ 4,958.042	\$ 5,616.980	\$ 8,983.495
Court Administration Program	\$ 7,146.207	\$ 5,980.328			\$ (533.291)		\$ 12,593.244	\$ 11,789.691	\$ 14,598.586	\$ 16,086.598
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 53,312.837	\$ 13,908.453	\$ 7,637.449		\$ 0		\$ 74,858.740	\$ 75,069.723	\$ 76,550.143	\$ 77,594.241

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 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	\$ 46,659.007	\$ 307.831						\$ 46,966.838	\$ 46,220.640	\$ 49,135.679	\$ 48,295.486
Improvement and Modernization Fund	\$ 104.900							\$ 104.900	\$ 104.900	\$ 104.900	\$ 104.900
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 3,302.550							\$ 3,302.550	\$ 2,765.144	\$ 2,826.167	\$ 2,595.573
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 3,738.191							\$ 3,738.191	\$ 3,902.965	\$ 3,929.372	\$ 3,884.056
Other Miscellaneous	\$ 3,544.269							\$ 3,544.269	\$ 3,544.269	\$ 3,544.269	\$ 3,544.269
	\$ 57,348.917	\$ 307.831						\$ 57,656.747	\$ 56,537.918	\$ 59,540.387	\$ 58,424.284
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,421.912					\$ 1,421.912	\$ 1,390.274	\$ 1,487.120	\$ 1,006.907
Other Judicial Council Grants			\$ 92.929					\$ 92.929	\$ 96.044	\$ 241.081	\$ 239.624
Non-Judicial Council Grants											
			\$ 1,514.840					\$ 1,514.840	\$ 1,486.318	\$ 1,728.201	\$ 1,246.531
Other Financing Sources											
Interest Income	\$ 117.708	\$ 40.080				\$ 32.279		\$ 190.067	\$ 50.000	\$ 130.940	\$ 67.188
Investment Income											
Donations										\$ 10	
Local Fees	\$ 942.035	\$ 282.751						\$ 1,224.786	\$ 956.993	\$ 1,495.774	\$ 1,185.704
Non-Fee Revenues	\$ 3.977	\$ 121.525						\$ 125.502	\$ 78.646	\$ 78.646	\$ 72.680
Enhanced Collections		\$ 3,516.098						\$ 3,516.098	\$ 3,777.467	\$ 3,510.266	\$ 3,673.000
Escheatment									\$ 50	\$ (2.815)	\$ 79.421
Prior Year Revenue											
County Program - Restricted		\$ 231.681						\$ 231.681	\$ 180.280	\$ 180.280	\$ 165.088
Reimbursement Other	\$ 50.347	\$ 122.196				\$ 551.138		\$ 723.681	\$ 709.274	\$ 840.264	\$ 660.093
Sale of Fixed Assets	\$ 27.583							\$ 27.583		\$ 15.230	
Other Miscellaneous	\$ 5.759					\$ 7,922.146		\$ 7,927.905	\$ 8,075.293	\$ 8,168.731	\$ 7,769.206
	\$ 1,147.408	\$ 4,314.331				\$ 8,505.564		\$ 13,967.302	\$ 13,828.003	\$ 14,417.326	\$ 13,672.380
Total Revenues	\$ 58,496.325	\$ 4,622.161	\$ 1,514.840			\$ 8,505.564		\$ 73,138.890	\$ 71,852.239	\$ 75,685.914	\$ 73,343.195
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 26,660.663	\$ 1,657.249	\$ 994.516		\$ 0	\$ 0		\$ 29,312.428	\$ 30,284.159	\$ 28,459.840	\$ 29,263.092
Temp Help	\$ 557.382	\$ 25.170	\$ 23.457					\$ 606.008	\$ 200.000	\$ 850.627	\$ 934.050
Overtime	\$ 208.049		\$ 108					\$ 208.158		\$ 263.100	
Staff Benefits	\$ 21,114.051	\$ 1,342.536	\$ 729.656		\$ 0	\$ 0		\$ 23,186.243	\$ 23,708.960	\$ 22,938.335	\$ 23,482.102
	\$ 48,540.145	\$ 3,024.955	\$ 1,747.737		\$ 0	\$ 0		\$ 53,312.837	\$ 54,193.119	\$ 52,511.902	\$ 53,679.244
Operating Expenses and Equipment											
General Expense	\$ 3,139.594	\$ 20.441	\$ 7.875			\$ 2.721		\$ 3,170.631	\$ 2,782.045	\$ 4,216.942	\$ 3,979.559
Printing	\$ 109.750	\$ 12.263	\$ 221			\$ 5.202		\$ 127.436	\$ 153.080	\$ 153.080	\$ 146.646
Telecommunications	\$ 420.237	\$ 4.761						\$ 424.998	\$ 504.185	\$ 785.503	\$ 490.678
Postage	\$ 390.531	\$ 69.476						\$ 460.007	\$ 307.913	\$ 256.732	\$ 445.436
Insurance	\$ 19.917					\$ 1,010.149		\$ 1,030.066	\$ 995.120	\$ 995.120	\$ 905.043
In-State Travel	\$ 90.180	\$ 1.077	\$ 3.452					\$ 94.709	\$ 123.961	\$ 124.664	\$ 89.412
Out-of-State Travel	\$ 16.453							\$ 16.453	\$ 20.220	\$ 20.219	\$ 3.907
Training	\$ 33.628	\$ 1.150	\$ 1.635					\$ 36.413	\$ 36.717	\$ 36.717	\$ 31.442
Security Services	\$ 897							\$ 897			\$ 343
Facility Operations	\$ 1,770.672							\$ 1,770.672	\$ 1,455.940	\$ 2,531.112	\$ 3,118.149
Utilities	\$ 18.714							\$ 18.714	\$ 10.514	\$ 10.514	\$ 1.277
Contracted Services	\$ 3,682.006	\$ 426.206				\$ 455.782		\$ 4,563.993	\$ 4,624.119	\$ 4,233.670	\$ 4,121.685
Consulting and Professional Services	\$ 113.237	\$ 178.158	\$ 78.044					\$ 369.439	\$ 747.249	\$ 1,145.294	\$ 633.681
Information Technology	\$ 1,243.186	\$ 28.733						\$ 1,271.919	\$ 1,211.836	\$ 737.598	\$ 2,222.763
Major Equipment	\$ 523.537		\$ 0					\$ 523.537	\$ 113.169	\$ 1,406.919	\$ 75.580
Other Items of Expense	\$ 27.064	\$ 43	\$ 1.463					\$ 28.570	\$ 18.976	\$ 18.311	\$ 20.405
	\$ 11,599.601	\$ 742.309	\$ 92.689			\$ 1,473.854		\$ 13,908.453	\$ 13,105.044	\$ 16,672.397	\$ 16,286.006
Special Items of Expense											
Grand Jury	\$ 450							\$ 450	\$ 559	\$ 559	\$ 1,476
Jury Costs	\$ 602.607							\$ 602.607	\$ 591.864	\$ 634.614	\$ 679.884
Judgements, Settlements and Claims						\$ 7,034.392		\$ 7,034.392	\$ 7,179.137	\$ 6,730.671	\$ 6,898.043
Debt Service											
Other	\$ 0							\$ 0		\$ 0	\$ 49.588
Capital Costs											
Internal Cost Recovery	\$ (805.251)	\$ 533.291	\$ 271.959					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ (202.194)	\$ 533.291	\$ 271.959			\$ 7,034.392		\$ 7,637.449	\$ 7,771.560	\$ 7,365.844	\$ 7,628.991
Total Expenditures	\$ 59,937.552	\$ 4,300.555	\$ 2,112.386		\$ 0	\$ 8,508.246		\$ 74,858.740	\$ 75,069.723	\$ 76,550.143	\$ 77,594.241
Excess (Deficit) of Revenues Over Expenditures	\$ (1,441.228)	\$ 321.606	\$ (597.546)		\$ 0	\$ (2,682)		\$ (1,719.849)	\$ (3,217.484)	\$ (864.229)	\$ (4,251.046)
Operating Transfers In (Out)	\$ (596.029)	\$ (4.198)	\$ 597.546			\$ 2,682		\$ 0	\$ 0	\$ 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)	\$ 1,465.017	\$ 3,153.468	\$ 0			\$ 500.000		\$ 5,118.484	\$ 3,620.850	\$ 6,838.334	\$ 3,451.516

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	1,453,904	-	1,453,904	-	-	-	-	500,000	-	1,953,904
Restricted	-	-	-	3,153,468	-	-	-	-	-	3,153,468
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	11,113	-	11,113	-	-	-	-	-	-	11,113
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 1,465,017	\$ -	\$ 1,465,017	\$ 3,153,468	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 5,118,485