

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

	For the month ended September								2017/18
	Fiscal Year 2018/19								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (4,316,944)	\$ 3,510,550	\$ (455,217)			\$ 1,806,157	\$ 29,045	\$ 573,591	\$ (1,967,786)
Payroll	\$ (1,257)						\$ 0	\$ (1,257)	
Jury									
Revolving	\$ 5,000							\$ 5,000	
Other	\$ 23,082							\$ 23,082	\$ 20,152
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 11,600							\$ 11,600	\$ 11,500
Cash with County	\$ 0						\$ 9,948,722	\$ 9,948,722	\$ 11,573,458
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 17,594,770						\$ 1,119,700	\$ 18,714,470	\$ 18,097,214
Total Cash and Cash Equivalents	\$ 13,316,250	\$ 3,510,550	\$ (455,217)			\$ 1,806,157	\$ 11,097,468	\$ 29,275,207	\$ 27,734,538
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 264,447		\$ 264,447	\$ 0
Accounts Receivable - General						\$ 43,074		\$ 43,074	\$ 396,109
Dishonored Checks									
Due From Employee	\$ (259)					\$ 0		\$ (259)	\$ 1,161
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 608,151	\$ 0	\$ 504,859					\$ 1,113,010	\$ 1,574,757
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 607,892	\$ 0	\$ 504,859			\$ 307,521	\$ 0	\$ 1,420,272	\$ 1,972,027
Prepaid Expenses - General	\$ 633,348							\$ 633,348	\$ 750,324
Salary and Travel Advances	\$ 3,305	\$ 1,068	\$ 0					\$ 4,373	\$ 3,039
Counties									
Total Prepaid Expenses	\$ 636,653	\$ 1,068	\$ 0					\$ 637,721	\$ 753,363
Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Assets	\$ 14,560,794	\$ 3,511,618	\$ 49,643			\$ 2,213,678	\$ 11,097,468	\$ 31,433,200	\$ 30,559,928
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 160,958	\$ 0	\$ 114			\$ 0	\$ 0	\$ 161,072	\$ 270,625
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 122,529							\$ 122,529	\$ 0
TC145 Liability							\$ 1,147,850	\$ 1,147,850	\$ 1,110,441
Due to Other Governments	\$ (151,509)							\$ (151,509)	\$ 260,583
AB145 Due to Other Government Agency									\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 895	\$ 895	\$ 403
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 131,978	\$ 0	\$ 114			\$ 0	\$ 1,148,745	\$ 1,280,838	\$ 1,642,051
Civil									
Criminal	\$ 0							\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 9,948,722	\$ 9,948,722	\$ 9,573,458
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 9,948,722	\$ 9,948,722	\$ 9,573,458
Accrued Payroll	\$ 1,911,388	\$ 97,564	\$ 63,718			\$ 0		\$ 2,072,670	\$ 1,767,293
Benefits Payable	\$ 64,906					\$ (52,696)		\$ 12,209	\$ 6,438
Deferred Compensation Payable	\$ 0							\$ 0	
Deductions Payable	\$ 30							\$ 30	\$ (478)
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ 1,976,324	\$ 97,564	\$ 63,718			\$ (52,696)		\$ 2,084,909	\$ 1,773,252
Revenue Collected in Advance	\$ 10,086,320		\$ 0					\$ 10,086,320	\$ 10,060,721
Liabilities For Deposits	\$ 101,484	\$ 171				\$ 1,232	\$ 0	\$ 102,887	\$ 103,117
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 171					\$ 1,451,608		\$ 1,451,779	\$ 1,390,614
Total Other Liabilities	\$ 10,187,975	\$ 171	\$ 0			\$ 1,452,840	\$ 0	\$ 11,640,985	\$ 11,554,452
Total Liabilities	\$ 12,296,277	\$ 97,735	\$ 63,832			\$ 1,400,143	\$ 11,097,468	\$ 24,955,455	\$ 24,543,213
Total Fund Balance	\$ 2,264,517	\$ 3,413,883	\$ (14,189)			\$ 813,534		\$ 6,477,745	\$ 6,016,715
Total Liabilities and Fund Balance	\$ 14,560,794	\$ 3,511,618	\$ 49,643			\$ 2,213,678	\$ 11,097,468	\$ 31,433,200	\$ 30,559,928

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

For the month ended September										
Fiscal Year 2018/19									2017/18	
	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	\$ 4,674,846	\$ 371,541					\$ 5,046,387	\$ 20,031,627	\$ 4,972,404	\$ 19,672,857
Traffic & Other Infractions	\$ 752,018	\$ 34,633					\$ 786,651	\$ 3,104,791	\$ 713,962	\$ 2,884,825
Other Criminal Cases	\$ 1,084,730	\$ 30,658					\$ 1,115,387	\$ 4,688,318	\$ 999,135	\$ 4,212,125
Civil	\$ 1,141,143	\$ 6,495					\$ 1,147,638	\$ 4,996,164	\$ 1,035,014	\$ 4,039,468
Family & Children Services	\$ 1,271,387	\$ 16,216					\$ 1,287,602	\$ 6,462,559	\$ 1,352,585	\$ 6,086,507
Probate, Guardianship & Mental Health Services	\$ 126,077	\$ 1,307					\$ 127,384	\$ 1,477,912	\$ 376,096	\$ 1,440,775
Juvenile Dependency Services	\$ 156,986	\$ 335,393					\$ 492,380	\$ 2,732,625	\$ 562,162	\$ 3,018,574
Juvenile Delinquency Services	\$ 129,537	\$ 3,825					\$ 133,362	\$ 527,661	\$ 92,216	\$ 372,229
Other Court Operations	\$ 616,413	\$ 119,613					\$ 736,026	\$ 3,303,145	\$ 1,451,549	\$ 4,684,902
Court Interpreters	\$ 655,311	\$ 215,170					\$ 870,481	\$ 3,495,663	\$ 786,559	\$ 2,769,007
Jury Services	\$ 150,889	\$ 113,109	\$ 177,384				\$ 441,382	\$ 1,375,412	\$ 316,452	\$ 1,294,815
Security		\$ 76,261					\$ 76,261	\$ 49,405	\$ 90,400	\$ 251,232
Trial Court Operations Program	\$ 10,759,337	\$ 1,324,222	\$ 177,384				\$ 12,260,942	\$ 52,245,282	\$ 12,748,533	\$ 50,727,316
Enhanced Collections	\$ 655,100	\$ 58,676					\$ 713,776	\$ 3,631,261	\$ 644,360	\$ 3,777,467
Other Non-Court Operations	\$ (13,827)	\$ 427,957	\$ 1,290,685				\$ 1,704,816	\$ 8,767,945	\$ 1,917,861	\$ 8,775,249
Non-Court Operations Program	\$ 641,273	\$ 486,633	\$ 1,290,685				\$ 2,418,591	\$ 12,399,206	\$ 2,562,221	\$ 12,552,716
Executive Office	\$ 490,838	\$ 5,697					\$ 496,534	\$ 2,189,202	\$ 442,069	\$ 1,805,895
Fiscal Services	\$ 208,970	\$ 27,307					\$ 236,277	\$ 1,606,900	\$ 213,277	\$ 917,396
Human Resources	\$ 198,883	\$ 30,924					\$ 229,807	\$ 988,746	\$ 223,039	\$ 798,041
Business & Facilities Services	\$ 479,029	\$ 487,813			\$ 0		\$ 966,841	\$ 7,168,067	\$ 1,117,357	\$ 3,310,317
Information Technology	\$ 586,591	\$ 473,273					\$ 1,059,864	\$ 4,725,014	\$ 973,681	\$ 4,958,042
Court Administration Program	\$ 1,964,310	\$ 1,025,013			\$ 0		\$ 2,989,323	\$ 16,677,929	\$ 2,969,423	\$ 11,789,691
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 13,364,920	\$ 2,835,868	\$ 1,468,069		\$ 0		\$ 17,668,857	\$ 81,322,417	\$ 18,280,177	\$ 75,069,723

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 2018/19								2017/18			
	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	\$ 13,134,350	\$ 26,037					\$ 13,160,387	\$ 54,810,673	\$ 11,449,761	\$ 46,220,640	
Improvement and Modernization Fund	\$ 28,278						\$ 28,278	\$ 113,238	\$ 26,240	\$ 104,900	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 901,945						\$ 901,945	\$ 3,302,550	\$ 671,596	\$ 2,765,144	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 430,609						\$ 430,609	\$ 4,162,306	\$ 607,070	\$ 3,902,965	
Other Miscellaneous	\$ 886,080						\$ 886,080	\$ 3,544,269	\$ 886,029	\$ 3,544,269	
	<b>\$ 15,381,262</b>	<b>\$ 26,037</b>					<b>\$ 15,407,299</b>	<b>\$ 65,933,036</b>	<b>\$ 13,640,696</b>	<b>\$ 56,537,918</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 361,756				\$ 361,756	\$ 1,447,012	\$ 347,561	\$ 1,390,274	
Other Judicial Council Grants			\$ 3,725				\$ 3,725	\$ 14,911	\$ 59,539	\$ 96,044	
Non-Judicial Council Grants											
			<b>\$ 365,481</b>				<b>\$ 365,481</b>	<b>\$ 1,461,923</b>	<b>\$ 407,100</b>	<b>\$ 1,486,318</b>	
Other Financing Sources											
Interest Income	\$ 14,349	\$ 670				\$ 357	\$ 15,376	\$ 190,066	\$ 7,835	\$ 50,000	
Investment Income											
Donations											
Local Fees	\$ 204,724	\$ 72,820					\$ 277,544	\$ 1,224,786	\$ 332,835	\$ 956,993	
Non-Fee Revenues	\$ 295	\$ 11,305					\$ 11,600	\$ 79,237	\$ 377	\$ 78,646	
Enhanced Collections		\$ 975,539					\$ 975,539	\$ 3,516,098	\$ 755,079	\$ 3,777,467	
Escheatment										\$ 50	
Prior Year Revenue											
County Program - Restricted		\$ 18,440					\$ 18,440	\$ 200,973	\$ 47,343	\$ 180,280	
Reimbursement Other	\$ 4,624	\$ 0				\$ 130,058	\$ 134,682	\$ 760,615	\$ 143,342	\$ 709,274	
Sale of Fixed Assets								\$ 27,583	\$ 25,083		
Other Miscellaneous	\$ 937					\$ 1,821,221	\$ 1,822,157	\$ 7,928,100	\$ 2,098,868	\$ 8,075,293	
	<b>\$ 224,929</b>	<b>\$ 1,078,774</b>				<b>\$ 1,951,635</b>	<b>\$ 3,255,338</b>	<b>\$ 13,927,458</b>	<b>\$ 3,410,762</b>	<b>\$ 13,828,003</b>	
<b>Total Revenues</b>	<b>\$ 15,606,191</b>	<b>\$ 1,104,811</b>	<b>\$ 365,481</b>			<b>\$ 1,951,635</b>	<b>\$ 19,028,118</b>	<b>\$ 81,322,417</b>	<b>\$ 17,458,559</b>	<b>\$ 71,852,239</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 6,780,407	\$ 374,058	\$ 206,909				\$ 7,361,374	\$ 32,505,594	\$ 7,242,155	\$ 30,284,159	
Temp Help	\$ 113,193	\$ 6,036	\$ 10,459				\$ 129,688		\$ 240,033	\$ 200,000	
Overtime	\$ 84,908		\$ 24				\$ 84,932		\$ 67,358		
Staff Benefits	\$ 5,390,759	\$ 289,503	\$ 137,340			\$ (28,676)	\$ 5,788,926	\$ 25,699,558	\$ 5,818,777	\$ 23,708,960	
	<b>\$ 12,369,267</b>	<b>\$ 669,597</b>	<b>\$ 354,733</b>			<b>\$ (28,676)</b>	<b>\$ 13,364,920</b>	<b>\$ 58,205,152</b>	<b>\$ 13,368,323</b>	<b>\$ 54,193,119</b>	
Operating Expenses and Equipment											
General Expense	\$ 709,657	\$ 4,268	\$ 1,468				\$ 715,392	\$ 1,198,237	\$ 988,438	\$ 2,782,045	
Printing	\$ 28,235					\$ 1,305	\$ 29,540	\$ 127,435	\$ 29,787	\$ 153,080	
Telecommunications	\$ 115,645	\$ 711					\$ 116,356	\$ 436,595	\$ 96,116	\$ 504,185	
Postage	\$ 171,140	\$ 18,500					\$ 189,640	\$ 460,007	\$ 116,160	\$ 307,913	
Insurance	\$ 173					\$ 261,613	\$ 261,786	\$ 1,030,066	\$ 253,162	\$ 995,120	
In-State Travel	\$ 18,283		\$ 22				\$ 18,305	\$ 94,710	\$ 28,865	\$ 123,961	
Out-of-State Travel	\$ 1,621						\$ 1,621	\$ 16,453	\$ 1,545	\$ 20,220	
Training	\$ 10,471	\$ 0	\$ 975				\$ 11,446	\$ 36,414	\$ 15,922	\$ 36,717	
Security Services								\$ 897	\$ 75		
Facility Operations	\$ 266,939						\$ 266,939	\$ 5,395,551	\$ 343,790	\$ 1,455,940	
Utilities	\$ 3,428						\$ 3,428	\$ 18,714	\$ 4,483	\$ 10,514	
Contracted Services	\$ 869,130	\$ 51,503	\$ 71			\$ 113,536	\$ 1,034,241	\$ 5,004,586	\$ 814,787	\$ 4,624,119	
Consulting and Professional Services	\$ (183,163)	\$ 69,937					\$ (113,226)	\$ 701,273	\$ 187,460	\$ 747,249	
Information Technology	\$ 229,081	\$ 29,881					\$ 258,962	\$ 932,993	\$ 232,316	\$ 1,211,836	
Major Equipment	\$ 34,323						\$ 34,323	\$ 1	\$ 124,311	\$ 113,169	
Other Items of Expense	\$ 6,595		\$ 518				\$ 7,113	\$ 28,570	\$ 8,292	\$ 18,976	
	<b>\$ 2,281,560</b>	<b>\$ 174,800</b>	<b>\$ 3,054</b>			<b>\$ 376,454</b>	<b>\$ 2,835,868</b>	<b>\$ 15,482,502</b>	<b>\$ 3,245,508</b>	<b>\$ 13,105,044</b>	
Special Items of Expense											
Grand Jury	\$ 363						\$ 363	\$ 449	\$ 282	\$ 559	
Jury Costs	\$ 177,384						\$ 177,384	\$ 602,607	\$ 144,584	\$ 591,864	
Judgements, Settlements and Claims						\$ 1,290,322	\$ 1,290,322	\$ 7,031,707	\$ 1,521,479	\$ 7,179,137	
Debt Service											
Other										\$ 0	
Capital Costs											
Internal Cost Recovery	\$ (54,666)		\$ 54,666				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	<b>\$ 123,080</b>		<b>\$ 54,666</b>			<b>\$ 1,290,322</b>	<b>\$ 1,468,069</b>	<b>\$ 7,634,763</b>	<b>\$ 1,666,346</b>	<b>\$ 7,771,560</b>	
<b>Total Expenditures</b>	<b>\$ 14,773,907</b>	<b>\$ 844,396</b>	<b>\$ 412,453</b>			<b>\$ 1,638,101</b>	<b>\$ 17,668,857</b>	<b>\$ 81,322,417</b>	<b>\$ 18,280,177</b>	<b>\$ 75,069,723</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 832,284	\$ 260,415	\$ (46,972)			\$ 313,534	\$ 1,359,261	\$ 0	\$ (821,619)	\$ (3,217,484)	
Operating Transfers In (Out)	\$ (32,783)		\$ 32,783				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,465,017	\$ 3,153,468	\$ 0			\$ 500,000	\$ 5,118,484	\$ 5,118,484	\$ 6,838,334	\$ 6,838,334	
Ending Balance (Deficit)	<b>\$ 2,264,517</b>	<b>\$ 3,413,883</b>	<b>\$ (14,189)</b>			<b>\$ 813,534</b>	<b>\$ 6,477,745</b>	<b>\$ 5,118,484</b>	<b>\$ 6,016,715</b>	<b>\$ 3,620,850</b>	

## 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.

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Signature of Presiding Judge or Court Executive

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Date

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Court

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Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court

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Fiscal Year and Ending Quarter

### FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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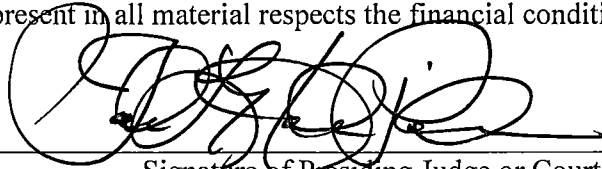
Fiscal Year and Ending Quarter

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

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

**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

11/28/18  
Date

Kern

\_\_\_\_\_  
Court

2018-19 1st Qtr

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Fiscal Year and Ending Quarter