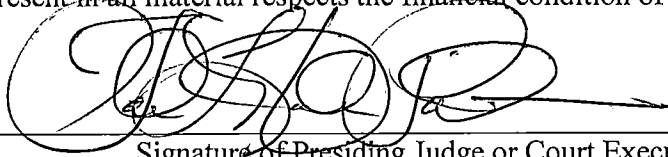


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

1/25/19

Date

Kern

Court

2018-19 2nd Qtr

Fiscal Year and Ending Quarter



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

Date

Court

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 December
 Fiscal Year 2018/19

2017/18

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (4,506,064)	\$ 3,750,866	\$ (731,992)			\$ 1,704,096	\$ 78,205	\$ 295,112	\$ 1,361,775
Payroll	\$ (4,690)						\$ (41)	\$ (4,731)	
Jury									
Revolving	\$ 5,000							\$ 5,000	
Other	\$ 32,412							\$ 32,412	\$ 21,903
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 925,373
Trust									
Credit Card									
Cash on Hand	\$ 11,600							\$ 11,600	\$ 11,500
Cash with County	\$ 0						\$ 9,722,131	\$ 9,722,131	\$ 11,573,458
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 16,296,572						\$ 855,820	\$ 17,152,392	\$ 12,422,237
Total Cash and Cash Equivalents	\$ 11,834,831	\$ 3,750,866	\$ (731,992)			\$ 1,704,096	\$ 10,656,116	\$ 27,213,917	\$ 26,316,246
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General						\$ 43,033		\$ 43,033	\$ 44,310
Dishonored Checks									
Due From Employee	\$ (136)					\$ 0		\$ (136)	\$ 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	\$ 450,000	\$ 0	\$ 828,066					\$ 1,278,066	\$ 1,638,376
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 449,864	\$ 0	\$ 828,066			\$ 43,033	\$ 0	\$ 1,320,963	\$ 1,683,848
Prepaid Expenses - General	\$ 777,216							\$ 777,216	\$ 420,220
Salary and Travel Advances	\$ 5,356	\$ 0	\$ (696)					\$ 4,660	\$ 1,430
Counties									
Total Prepaid Expenses	\$ 782,572	\$ 0	\$ (696)					\$ 781,876	\$ 421,650
Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Assets	\$ 13,067,267	\$ 3,750,866	\$ 95,378			\$ 1,847,129	\$ 10,656,116	\$ 29,416,756	\$ 28,521,743
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 495,439	\$ 0	\$ 32			\$ 0	\$ 0	\$ 495,471	\$ 920,541
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 933,009	\$ 933,009	\$ 925,373
Due to Other Governments	\$ 0							\$ 0	\$ 271,474
AB145 Due to Other Government Agency									\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 976	\$ 976	\$ 361
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 495,439	\$ 0	\$ 32			\$ 0	\$ 933,985	\$ 1,429,456	\$ 2,117,749
Civil									
Criminal	\$ 0							\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 9,722,131	\$ 9,722,131	\$ 9,573,458
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 9,722,131	\$ 9,722,131	\$ 9,573,458
Accrued Payroll	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 2,688,213
Benefits Payable	\$ 93,710					\$ (68,496)		\$ 25,214	\$ 10,430
Deferred Compensation Payable	\$ 0							\$ 0	\$ (63,266)
Deductions Payable	\$ 65							\$ 65	\$ (963,423)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 93,774	\$ 0	\$ 0			\$ (68,496)		\$ 25,278	\$ 1,671,955
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 9,200,754
Liabilities For Deposits	\$ 141,694	\$ 171				\$ 2,027	\$ 0	\$ 143,892	\$ 103,099
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 109					\$ 1,451,608		\$ 1,451,716	\$ 1,390,309
Total Other Liabilities	\$ 141,802	\$ 171	\$ 0			\$ 1,453,635	\$ 0	\$ 1,595,608	\$ 10,694,162
Total Liabilities	\$ 731,015	\$ 171	\$ 32			\$ 1,385,139	\$ 10,656,116	\$ 12,772,473	\$ 24,057,324
Total Fund Balance	\$ 12,336,251	\$ 3,750,696	\$ 95,346			\$ 461,990		\$ 16,644,283	\$ 4,464,420
Total Liabilities and Fund Balance	\$ 13,067,267	\$ 3,750,866	\$ 95,378			\$ 1,847,129	\$ 10,656,116	\$ 29,416,756	\$ 28,521,743

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 December											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 33,562,464	\$ 102,916						\$ 33,665,380	\$ 54,810,673	\$ 23,014,360	\$ 46,220,640
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 113,238	\$ 52,460	\$ 104,900
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,783,914							\$ 1,783,914	\$ 3,302,550	\$ 1,429,495	\$ 2,765,144
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,166,189							\$ 1,166,189	\$ 4,162,306	\$ 1,682,085	\$ 3,902,965
Other Miscellaneous	\$ 3,544,268							\$ 3,544,268	\$ 3,544,269	\$ 1,772,109	\$ 3,544,269
	\$ 40,056,835	\$ 102,916						\$ 40,159,751	\$ 65,933,036	\$ 27,950,510	\$ 56,537,918
Grants											
AB 1058 Commissioner/Facilitator			\$ 765,940					\$ 765,940	\$ 1,447,012	\$ 695,132	\$ 1,390,274
Other Judicial Council Grants			\$ 0					\$ 0	\$ 14,911	\$ 85,489	\$ 96,044
Non-Judicial Council Grants											
			\$ 765,940					\$ 765,940	\$ 1,461,923	\$ 780,621	\$ 1,486,318
Other Financing Sources											
Interest Income	\$ 60,556	\$ 18,499				\$ 9,543		\$ 88,599	\$ 190,066	\$ 47,518	\$ 50,000
Investment Income											
Donations											
Local Fees	\$ 378,387	\$ 135,831						\$ 514,218	\$ 1,224,786	\$ 601,496	\$ 956,993
Non-Fee Revenues	\$ 759	\$ 30,493						\$ 31,251	\$ 79,237	\$ 81,324	\$ 78,646
Enhanced Collections		\$ 1,781,263						\$ 1,781,263	\$ 3,516,098	\$ 1,599,227	\$ 3,777,467
Escheatment											\$ 50
Prior Year Revenue	\$ 10,000							\$ 10,000			
County Program - Restricted		\$ 74,140						\$ 74,140	\$ 200,973	\$ 96,836	\$ 180,280
Reimbursement Other	\$ 17,109	\$ 0					\$ 259,186	\$ 276,294	\$ 760,615	\$ 285,422	\$ 709,274
Sale of Fixed Assets									\$ 27,583	\$ 25,083	
Other Miscellaneous	\$ 5,675					\$ 3,588,551		\$ 3,594,226	\$ 7,928,100	\$ 4,153,290	\$ 8,075,293
	\$ 472,486	\$ 2,040,226				\$ 3,857,280		\$ 6,369,991	\$ 13,927,458	\$ 6,890,197	\$ 13,828,003
Total Revenues	\$ 40,529,321	\$ 2,143,142	\$ 765,940			\$ 3,857,280		\$ 47,295,682	\$ 81,322,417	\$ 35,621,327	\$ 71,852,239
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 13,548,102	\$ 738,540	\$ 365,389					\$ 14,652,031	\$ 32,505,594	\$ 14,747,030	\$ 30,284,159
Temp Help	\$ 176,765	\$ 6,036	\$ 11,842					\$ 194,643		\$ 428,717	\$ 200,000
Overtime	\$ 134,324		\$ 24					\$ 134,348		\$ 97,802	
Staff Benefits	\$ 10,651,937	\$ 569,769	\$ 219,858				\$ (27,137)	\$ 11,414,426	\$ 25,699,558	\$ 11,756,170	\$ 23,708,960
	\$ 24,511,128	\$ 1,314,345	\$ 597,114				\$ (27,137)	\$ 26,395,449	\$ 58,205,152	\$ 27,029,719	\$ 54,193,119
Operating Expenses and Equipment											
General Expense	\$ 1,418,662	\$ 7,177	\$ 3,296					\$ 1,429,134	\$ 1,198,237	\$ 2,235,442	\$ 2,782,045
Printing	\$ 68,637	\$ 2,915				\$ 1,305		\$ 72,856	\$ 127,435	\$ 63,681	\$ 153,080
Telecommunications	\$ 268,437	\$ 1,137						\$ 269,574	\$ 436,595	\$ 192,248	\$ 504,185
Postage	\$ 289,291	\$ 37,000						\$ 326,291	\$ 460,007	\$ 177,520	\$ 307,913
Insurance	\$ 19,570					\$ 524,713		\$ 544,283	\$ 1,030,066	\$ 521,587	\$ 995,120
In-State Travel	\$ 37,561	\$ 1,175	\$ 3,619					\$ 42,355	\$ 94,710	\$ 56,967	\$ 123,961
Out-of-State Travel	\$ 3,555							\$ 3,555	\$ 16,453	\$ 1,545	\$ 20,220
Training	\$ 18,867	\$ 0	\$ 1,625					\$ 20,492	\$ 36,414	\$ 18,298	\$ 36,717
Security Services									\$ 897	\$ 75	
Facility Operations	\$ 425,882							\$ 425,882	\$ 5,395,551	\$ 753,405	\$ 1,455,940
Utilities	\$ 10,847							\$ 10,847	\$ 18,714	\$ 11,754	\$ 10,514
Contracted Services	\$ 1,930,114	\$ 126,157	\$ 71				\$ 228,661	\$ 2,285,003	\$ 5,004,586	\$ 1,778,013	\$ 4,624,119
Consulting and Professional Services	\$ 43,118	\$ 26,128						\$ 69,246	\$ 701,273	\$ 419,269	\$ 747,249
Information Technology	\$ 173,294	\$ 29,881						\$ 203,175	\$ 932,993	\$ 927,298	\$ 1,211,836
Major Equipment	\$ 165,727							\$ 165,727	\$ 1	\$ 129,415	\$ 113,169
Other Items of Expense	\$ 20,313		\$ 822					\$ 21,134	\$ 28,570	\$ 14,608	\$ 18,976
	\$ 4,893,874	\$ 231,569	\$ 9,433				\$ 754,679	\$ 5,889,555	\$ 15,482,502	\$ 7,301,127	\$ 13,105,044
Special Items of Expense											
Grand Jury	\$ 363							\$ 363	\$ 449	\$ 282	\$ 559
Jury Costs	\$ 316,768							\$ 316,768	\$ 602,607	\$ 319,487	\$ 591,864
Judgements, Settlements and Claims							\$ 3,167,748	\$ 3,167,748	\$ 7,031,707	\$ 3,344,626	\$ 7,179,137
Debt Service											
Other										\$ 0	
Capital Costs											
Internal Cost Recovery	\$ (96,939)		\$ 96,939					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ 220,192		\$ 96,939				\$ 3,167,748	\$ 3,484,880	\$ 7,634,763	\$ 3,664,396	\$ 7,771,560
Total Expenditures	\$ 29,625,194	\$ 1,545,914	\$ 703,486			\$ 3,895,289		\$ 35,769,884	\$ 81,322,417	\$ 37,995,241	\$ 75,069,723
Excess (Deficit) of Revenues Over Expenditures	\$ 10,904,126	\$ 597,228	\$ 62,454			\$ (38,010)		\$ 11,525,798	\$ 0	\$ (2,373,914)	\$ (3,217,484)
Operating Transfers In (Out)	\$ (32,892)	\$ 0	\$ 32,892					\$ 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)	\$ 12,336,251	\$ 3,750,696	\$ 95,346			\$ 461,990		\$ 16,644,283	\$ 5,118,484	\$ 4,464,420	\$ 3,620,850

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

For the month ended December										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 9,100,172	\$ 723,341					\$ 9,823,513	\$ 20,031,627	\$ 10,067,864	\$ 19,672,857
Traffic & Other Infractions	\$ 1,484,191	\$ 68,548					\$ 1,552,739	\$ 3,104,791	\$ 1,425,853	\$ 2,884,825
Other Criminal Cases	\$ 2,156,107	\$ 37,657					\$ 2,193,764	\$ 4,688,318	\$ 2,016,714	\$ 4,212,125
Civil	\$ 2,237,818	\$ 12,730					\$ 2,250,548	\$ 4,996,164	\$ 2,041,495	\$ 4,039,468
Family & Children Services	\$ 2,506,676	\$ 43,153					\$ 2,549,830	\$ 6,462,559	\$ 2,749,052	\$ 6,086,507
Probate, Guardianship & Mental Health Services	\$ 366,446	\$ 4,776					\$ 371,221	\$ 1,477,912	\$ 801,504	\$ 1,440,775
Juvenile Dependency Services	\$ 307,248	\$ 862,449					\$ 1,169,698	\$ 2,732,625	\$ 1,270,184	\$ 3,018,574
Juvenile Delinquency Services	\$ 278,049	\$ 6,800					\$ 284,849	\$ 527,661	\$ 186,067	\$ 372,229
Other Court Operations	\$ 1,194,320	\$ 264,200					\$ 1,458,520	\$ 3,303,145	\$ 2,556,922	\$ 4,684,902
Court Interpreters	\$ 1,296,817	\$ 416,970					\$ 1,713,787	\$ 3,495,663	\$ 1,564,638	\$ 2,769,007
Jury Services	\$ 287,754	\$ 167,078	\$ 316,768				\$ 771,600	\$ 1,375,412	\$ 651,307	\$ 1,294,815
Security		\$ 79,169					\$ 79,169	\$ 49,405	\$ 265,398	\$ 251,232
Trial Court Operations Program	\$ 21,215,598	\$ 2,686,871	\$ 316,768				\$ 24,219,238	\$ 52,245,282	\$ 25,596,997	\$ 50,727,316
Enhanced Collections	\$ 1,277,828	\$ 111,220					\$ 1,389,048	\$ 3,631,261	\$ 1,293,152	\$ 3,777,467
Other Non-Court Operations	\$ (1,314)	\$ 857,685	\$ 3,168,111				\$ 4,024,482	\$ 8,767,945	\$ 4,159,039	\$ 8,775,249
Non-Court Operations Program	\$ 1,276,514	\$ 968,905	\$ 3,168,111				\$ 5,413,530	\$ 12,399,206	\$ 5,452,191	\$ 12,552,716
Executive Office	\$ 1,003,453	\$ 7,442					\$ 1,010,895	\$ 2,189,202	\$ 899,110	\$ 1,805,895
Fiscal Services	\$ 406,239	\$ 30,554					\$ 436,793	\$ 1,606,900	\$ 415,576	\$ 917,396
Human Resources	\$ 417,973	\$ 83,866					\$ 501,839	\$ 988,746	\$ 489,621	\$ 798,041
Business & Facilities Services	\$ 899,468	\$ 1,142,559			\$ 0		\$ 2,042,027	\$ 7,168,067	\$ 2,620,772	\$ 3,310,317
Information Technology	\$ 1,176,204	\$ 969,358					\$ 2,145,562	\$ 4,725,014	\$ 2,520,975	\$ 4,958,042
Court Administration Program	\$ 3,903,337	\$ 2,233,779			\$ 0		\$ 6,137,116	\$ 16,677,929	\$ 6,946,053	\$ 11,789,691
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 26,395,449	\$ 5,889,555	\$ 3,484,880		\$ 0		\$ 35,769,884	\$ 81,322,417	\$ 37,995,241	\$ 75,069,723