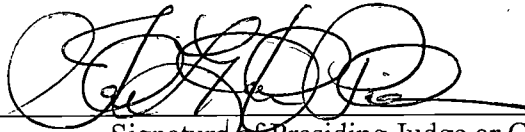


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

7/31/19

Date

Kern

Court

2018-19 4th 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 June									
Fiscal Year 2018/19									2017/18
	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	\$ (6,225,747)	\$ 3,594,266	\$ 0			\$ 1,908,413	\$ 40,539	\$ (682,529)	\$ (280,954)
Payroll	\$ (628)						\$ 0	\$ (628)	\$ (1,165)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other	\$ 3,479							\$ 3,479	\$ 16,512
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 11,600							\$ 11,600	\$ 11,500
Cash with County	\$ 0						\$ 9,722,131	\$ 9,722,131	\$ 9,573,458
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 7,124,552						\$ 1,279,783	\$ 8,404,335	\$ 7,428,978
Total Cash and Cash Equivalents	\$ 918,257	\$ 3,594,266	\$ 0			\$ 1,908,413	\$ 11,042,454	\$ 17,463,390	\$ 16,753,329
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 37,401	\$ 17,711				\$ 9,776		\$ 64,888	\$ 38,845
Accounts Receivable - General						\$ 46,674		\$ 46,674	\$ 45,635
Dishonored Checks									
Due From Employee	\$ 0					\$ 0		\$ 0	\$ (510)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 4,717,706	\$ 0	\$ 0			\$ 0		\$ 4,717,706	\$ 377,838
Due From Other Governments	\$ 128,866							\$ 128,866	\$ 122,196
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 2,390,273	\$ 69,251	\$ 472,160					\$ 2,931,684	\$ 2,215,127
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 7,274,246	\$ 86,962	\$ 472,160			\$ 56,449	\$ 0	\$ 7,889,817	\$ 2,799,131
Prepaid Expenses - General	\$ 167,760							\$ 167,760	\$ 777,216
Salary and Travel Advances	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 167,760	\$ 0	\$ 0					\$ 167,760	\$ 777,216
Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Assets	\$ 8,360,263	\$ 3,681,229	\$ 472,160			\$ 2,064,862	\$ 11,042,454	\$ 25,620,968	\$ 20,429,676
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 158,715	\$ 12,529				\$ 1,805,283		\$ 1,976,527	\$ 986
Accounts Payable - General	\$ (294,851)	\$ 0	\$ 0			\$ 87,328	\$ 0	\$ (207,524)	\$ (362,267)
Due to Other Funds	\$ 4,261,180	\$ 22,813	\$ 389,265			\$ 44,448	\$ 0	\$ 4,717,706	\$ 377,838
Due to Other Courts									
Due to State	\$ 52,865							\$ 52,865	\$ 73,018
TC145 Liability							\$ 1,319,161	\$ 1,319,161	\$ 1,238,361
Due to Other Governments	\$ 35,948	\$ 500						\$ 36,448	\$ 240,084
AB145 Due to Other Government Agency									\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 1,162	\$ 1,162	\$ 832
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 4,213,857	\$ 35,843	\$ 389,265			\$ 1,937,058	\$ 1,320,323	\$ 7,896,345	\$ 1,568,854
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	\$ 3,156,084	\$ 137,152	\$ 82,896			\$ (503,892)		\$ 2,872,240	\$ 2,610,596
Benefits Payable	\$ (18,183)					\$ (7,103)		\$ (25,286)	\$ 3,815
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ (26)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 3,137,901	\$ 137,152	\$ 82,896			\$ (510,995)		\$ 2,846,955	\$ 2,614,385
Revenue Collected in Advance	\$ 261		\$ 0					\$ 261	\$ 0
Liabilities For Deposits	\$ 150,971	\$ 171				\$ 2,226	\$ 0	\$ 153,367	\$ 102,887
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 47					\$ 0		\$ 47	\$ 1,451,608
Total Other Liabilities	\$ 151,279	\$ 171	\$ 0			\$ 2,226	\$ 0	\$ 153,675	\$ 1,554,494
Total Liabilities	\$ 7,503,037	\$ 173,166	\$ 472,160			\$ 1,428,289	\$ 11,042,454	\$ 20,619,106	\$ 15,311,191
Total Fund Balance	\$ 857,226	\$ 3,508,063	\$ 0			\$ 636,573		\$ 5,001,862	\$ 5,118,484
Total Liabilities and Fund Balance	\$ 8,360,263	\$ 3,681,229	\$ 472,160			\$ 2,064,862	\$ 11,042,454	\$ 25,620,968	\$ 20,429,676

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 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	\$ 54,731,466	\$ 308,116					\$ 55,039,582	\$ 54,810,673	\$ 46,966,838	\$ 46,220,640	
Improvement and Modernization Fund	\$ 113,238						\$ 113,238	\$ 113,238	\$ 104,900	\$ 104,900	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 4,019,817						\$ 4,019,817	\$ 3,302,550	\$ 3,302,550	\$ 2,765,144	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 4,719,965						\$ 4,719,965	\$ 4,162,306	\$ 3,738,191	\$ 3,902,965	
Other Miscellaneous	\$ 3,544,268						\$ 3,544,268	\$ 3,544,269	\$ 3,544,269	\$ 3,544,269	
	\$ 67,128,753	\$ 308,116					\$ 67,436,869	\$ 65,933,036	\$ 57,656,747	\$ 56,537,918	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 1,557,001				\$ 1,557,001	\$ 1,447,012	\$ 1,421,912	\$ 1,390,274	
Other Judicial Council Grants			\$ 14,911				\$ 14,911	\$ 14,911	\$ 92,929	\$ 96,044	
Non-Judicial Council Grants											
	\$ 0		\$ 1,571,912				\$ 1,571,912	\$ 1,461,923	\$ 1,514,840	\$ 1,486,318	
Other Financing Sources											
Interest Income	\$ 256,170	\$ 77,573				\$ 39,155	\$ 372,898	\$ 190,066	\$ 190,067	\$ 50,000	
Investment Income											
Donations											
Local Fees	\$ 782,682	\$ 272,709					\$ 1,055,391	\$ 1,224,786	\$ 1,224,786	\$ 956,993	
Non-Fee Revenues	\$ 3,918	\$ 60,126					\$ 64,043	\$ 79,237	\$ 125,502	\$ 78,646	
Enhanced Collections		\$ 3,732,177					\$ 3,732,177	\$ 3,516,098	\$ 3,516,098	\$ 3,777,467	
Escheatment										\$ 50	
Prior Year Revenue	\$ 10,000						\$ 10,000				
County Program - Restricted		\$ 198,919					\$ 198,919	\$ 200,973	\$ 231,681	\$ 180,280	
Reimbursement Other	\$ 47,255	\$ 122,196				\$ 513,236	\$ 682,687	\$ 760,615	\$ 723,681	\$ 709,274	
Sale of Fixed Assets								\$ 27,583	\$ 27,583		
Other Miscellaneous	\$ 3,643					\$ 8,468,176	\$ 8,471,819	\$ 7,928,100	\$ 7,927,905	\$ 8,075,293	
	\$ 1,103,668	\$ 4,463,700				\$ 9,020,566	\$ 14,587,934	\$ 13,927,458	\$ 13,967,302	\$ 13,828,003	
Total Revenues	\$ 68,232,421	\$ 4,771,816	\$ 1,571,912			\$ 9,020,566	\$ 83,596,716	\$ 81,322,417	\$ 73,138,890	\$ 71,852,239	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 29,467,356	\$ 1,621,948	\$ 895,750				\$ 31,985,054	\$ 32,505,594	\$ 29,312,428	\$ 30,284,159	
Temp Help	\$ 208,460	\$ 6,036	\$ 0				\$ 214,495		\$ 606,008	\$ 200,000	
Overtime	\$ 233,331		\$ 0				\$ 233,331		\$ 208,158		
Staff Benefits	\$ 23,297,704	\$ 1,410,990	\$ 713,358			\$ (312)	\$ 25,421,740	\$ 25,699,558	\$ 23,186,243	\$ 23,708,960	
	\$ 53,206,851	\$ 3,038,973	\$ 1,609,108			\$ (312)	\$ 57,854,620	\$ 58,205,152	\$ 53,312,837	\$ 54,193,119	
Operating Expenses and Equipment											
General Expense	\$ 3,954,849	\$ 28,756	\$ 7,638			\$ 1,526	\$ 3,992,770	\$ 1,198,237	\$ 3,170,631	\$ 2,782,045	
Printing	\$ 131,899	\$ 6,979	\$ 61			\$ 0	\$ 138,938	\$ 127,435	\$ 127,436	\$ 153,080	
Telecommunications	\$ 596,512	\$ 6,637					\$ 603,149	\$ 436,595	\$ 424,998	\$ 504,185	
Postage	\$ 489,047	\$ 51,800					\$ 540,847	\$ 460,007	\$ 460,007	\$ 307,913	
Insurance	\$ 24,513					\$ 1,038,302	\$ 1,062,815	\$ 1,030,066	\$ 1,030,066	\$ 995,120	
In-State Travel	\$ 90,877	\$ 1,175	\$ 4,071				\$ 96,123	\$ 94,710	\$ 94,709	\$ 123,961	
Out-of-State Travel	\$ 5,102						\$ 5,102	\$ 16,453	\$ 16,453	\$ 20,220	
Training	\$ 61,057	\$ 100	\$ 2,010				\$ 63,167	\$ 36,414	\$ 36,413	\$ 36,717	
Security Services								\$ 897	\$ 897		
Facility Operations	\$ 2,979,773						\$ 2,979,773	\$ 5,395,551	\$ 1,770,672	\$ 1,455,940	
Utilities	\$ 69,948						\$ 69,948	\$ 18,714	\$ 18,714	\$ 10,514	
Contracted Services	\$ 4,638,089	\$ 531,027	\$ 0			\$ 520,041	\$ 5,689,158	\$ 5,004,586	\$ 4,563,993	\$ 4,624,119	
Consulting and Professional Services	\$ 484,835	\$ 258,852					\$ 743,687	\$ 701,273	\$ 369,439	\$ 747,249	
Information Technology	\$ 1,593,811	\$ 29,881					\$ 1,623,692	\$ 932,993	\$ 1,271,919	\$ 1,211,836	
Major Equipment	\$ 255,868						\$ 255,868	\$ 1	\$ 523,537	\$ 113,169	
Other Items of Expense	\$ 47,849		\$ 1,081				\$ 48,930	\$ 28,570	\$ 28,570	\$ 18,976	
	\$ 15,424,030	\$ 915,208	\$ 14,861			\$ 1,559,869	\$ 17,913,967	\$ 15,482,502	\$ 13,908,453	\$ 13,105,044	
Special Items of Expense											
Grand Jury	\$ 643						\$ 643	\$ 449	\$ 450	\$ 559	
Jury Costs	\$ 619,672						\$ 619,672	\$ 602,607	\$ 602,607	\$ 591,864	
Judgements, Settlements and Claims						\$ 7,324,437	\$ 7,324,437	\$ 7,031,707	\$ 7,034,392	\$ 7,179,137	
Debt Service											
Other	\$ 0						\$ 0		\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (833,365)	\$ 541,746	\$ 291,619				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (213,050)	\$ 541,746	\$ 291,619			\$ 7,324,437	\$ 7,944,752	\$ 7,634,763	\$ 7,637,449	\$ 7,771,560	
Total Expenditures	\$ 68,417,830	\$ 4,495,927	\$ 1,915,588			\$ 8,883,993	\$ 83,713,339	\$ 81,322,417	\$ 74,858,740	\$ 75,069,723	
Excess (Deficit) of Revenues Over Expenditures	\$ (185,409)	\$ 275,889	\$ (343,676)			\$ 136,573	\$ (116,623)	\$ 0	\$ (1,719,849)	\$ (3,217,484)	
Operating Transfers In (Out)	\$ (422,382)	\$ 78,706	\$ 343,676				\$ 0	\$ 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)	\$ 857,226	\$ 3,508,063	\$ 0			\$ 636,573	\$ 5,001,862	\$ 5,118,484	\$ 5,118,484	\$ 3,620,850	

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

For the month ended June										
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	\$ 19,530,970	\$ 1,713,255	\$ 0				\$ 21,244,225	\$ 20,031,627	\$ 19,451,218	\$ 19,672,857
Traffic & Other Infractions	\$ 3,353,124	\$ 101,871					\$ 3,454,996	\$ 3,104,791	\$ 2,940,809	\$ 2,884,825
Other Criminal Cases	\$ 4,399,458	\$ 64,620					\$ 4,464,078	\$ 4,688,318	\$ 3,998,263	\$ 4,212,125
Civil	\$ 4,804,929	\$ 26,858					\$ 4,831,787	\$ 4,996,164	\$ 4,645,305	\$ 4,039,468
Family & Children Services	\$ 5,679,790	\$ 86,228					\$ 5,766,017	\$ 6,462,559	\$ 5,113,537	\$ 6,086,507
Probate, Guardianship & Mental Health Services	\$ 987,762	\$ 8,814					\$ 996,576	\$ 1,477,912	\$ 1,452,639	\$ 1,440,775
Juvenile Dependency Services	\$ 659,970	\$ 2,194,500					\$ 2,854,470	\$ 2,732,625	\$ 2,793,971	\$ 3,018,574
Juvenile Delinquency Services	\$ 685,165	\$ 9,925					\$ 695,090	\$ 527,661	\$ 453,739	\$ 372,229
Other Court Operations	\$ 2,645,298	\$ 668,986					\$ 3,314,283	\$ 3,303,145	\$ 3,995,923	\$ 4,684,902
Court Interpreters	\$ 2,768,512	\$ 892,420					\$ 3,660,932	\$ 3,495,663	\$ 3,234,228	\$ 2,769,007
Jury Services	\$ 609,308	\$ 290,613	\$ 619,672				\$ 1,519,593	\$ 1,375,412	\$ 1,353,244	\$ 1,294,815
Security		\$ 487,079					\$ 487,079	\$ 49,405	\$ 357,078	\$ 251,232
Trial Court Operations Program	\$ 46,124,286	\$ 6,545,169	\$ 619,672				\$ 53,289,127	\$ 52,245,282	\$ 49,789,956	\$ 50,727,316
Enhanced Collections	\$ 2,824,023	\$ 430,625			\$ 541,746		\$ 3,796,394	\$ 3,631,261	\$ 3,738,599	\$ 3,777,467
Other Non-Court Operations	\$ 55,268	\$ 1,800,682	\$ 7,325,080				\$ 9,181,030	\$ 8,767,945	\$ 8,736,941	\$ 8,775,249
Non-Court Operations Program	\$ 2,879,291	\$ 2,231,308	\$ 7,325,080		\$ 541,746		\$ 12,977,424	\$ 12,399,206	\$ 12,475,540	\$ 12,552,716
Executive Office	\$ 2,161,941	\$ 42,670					\$ 2,204,611	\$ 2,189,202	\$ 1,784,245	\$ 1,805,895
Fiscal Services	\$ 873,877	\$ 134,698					\$ 1,008,576	\$ 1,606,900	\$ 915,715	\$ 917,396
Human Resources	\$ 930,569	\$ 128,993					\$ 1,059,563	\$ 988,746	\$ 933,291	\$ 798,041
Business & Facilities Services	\$ 2,091,449	\$ 5,068,222			\$ (541,746)		\$ 6,617,924	\$ 7,168,067	\$ 4,415,934	\$ 3,310,317
Information Technology	\$ 2,793,208	\$ 3,762,907					\$ 6,556,115	\$ 4,725,014	\$ 4,544,059	\$ 4,958,042
Court Administration Program	\$ 8,851,044	\$ 9,137,491			\$ (541,746)		\$ 17,446,788	\$ 16,677,929	\$ 12,593,244	\$ 11,789,691
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 57,854,620	\$ 17,913,967	\$ 7,944,752		\$ 0		\$ 83,713,339	\$ 81,322,417	\$ 74,858,740	\$ 75,069,723

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	844,448	-	844,448	-	-	-	-	636,573	-	1,481,021
Restricted	-	-	-	3,508,063	-	-	-	-	-	3,508,063
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	8,883	3,895	12,778	-	-	-	-	-	-	12,778
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 853,331	\$ 3,895	\$ 857,226	\$ 3,508,063	\$ -	\$ -	\$ -	\$ 636,573	\$ -	\$ 5,001,862