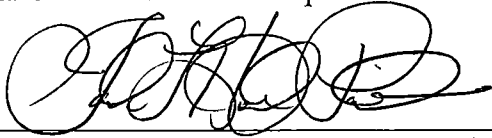


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

11/5/19

Date

Kern

Court

2019-20 1st Qtr

Fiscal Year and Ending Quarter



QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
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11	
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 2019/20

2018/19

	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	\$ (5,832,509)	\$ 3,777,018	\$ (284,662)			\$ 2,319,436	\$ 27,478	\$ 6,761	\$ 573,591
Payroll	\$ 0						\$ 0	\$ 0	\$ (1,257)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other	\$ 18,235							\$ 18,235	\$ 23,082
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 11,600							\$ 11,600	\$ 11,600
Cash with County	\$ 0						\$ 9,722,131	\$ 9,722,131	\$ 9,948,722
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 17,038,242						\$ 1,064,996	\$ 18,103,238	\$ 18,714,470
Total Cash and Cash Equivalents	\$ 11,240,568	\$ 3,777,018	\$ (284,662)			\$ 2,319,436	\$ 10,814,605	\$ 27,866,966	\$ 29,275,207
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 264,447
Accounts Receivable - General	\$ 396					\$ 40,331		\$ 40,726	\$ 43,074
Dishonored Checks									
Due From Employee	\$ (5)							\$ (5)	\$ (259)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 1,769,298	\$ 0	\$ 0			\$ 0		\$ 1,769,298	\$ 0
Due From Other Governments	\$ 4,115							\$ 4,115	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 369,109	\$ 0	\$ 112,666					\$ 481,775	\$ 1,113,010
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 2,142,912	\$ 0	\$ 112,666			\$ 40,331	\$ 0	\$ 2,295,909	\$ 1,420,272
Prepaid Expenses - General	\$ 109,610							\$ 109,610	\$ 633,348
Salary and Travel Advances	\$ 3,259	\$ 1,278	\$ 0					\$ 4,537	\$ 4,373
Counties									
Total Prepaid Expenses	\$ 112,869	\$ 1,278	\$ 0					\$ 114,147	\$ 637,721
Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Assets	\$ 13,496,350	\$ 3,778,296	\$ (171,995)			\$ 2,459,767	\$ 10,814,605	\$ 30,377,022	\$ 31,433,200
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 160,445	\$ 0	\$ 0			\$ 0	\$ 0	\$ 160,445	\$ 161,072
Due to Other Funds	\$ 1,829,218	\$ (59,919)	\$ 0			\$ 0	\$ 0	\$ 1,769,298	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 122,529
TC145 Liability							\$ 1,091,167	\$ 1,091,167	\$ 1,147,850
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ (151,509)
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ (489)							\$ (489)	\$ 0
Interest							\$ 1,306	\$ 1,306	\$ 895
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,989,174	\$ (59,919)	\$ 0			\$ 0	\$ 1,092,474	\$ 3,021,728	\$ 1,280,838
Civil									
Criminal	\$ 0							\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 9,722,131	\$ 9,722,131	\$ 9,948,722
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 9,722,131	\$ 9,722,131	\$ 9,948,722
Accrued Payroll	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 2,072,670
Benefits Payable	\$ (37,951)					\$ 29,616		\$ (8,334)	\$ 12,209
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 60							\$ 60	\$ 30
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (37,891)	\$ 0	\$ 0			\$ 29,616		\$ (8,274)	\$ 2,084,909
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 10,086,320
Liabilities For Deposits	\$ 155,468	\$ 171				\$ 2,306	\$ 0	\$ 157,944	\$ 102,887
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 6					\$ 0		\$ 6	\$ 1,451,779
Total Other Liabilities	\$ 155,474	\$ 171	\$ 0			\$ 2,306	\$ 0	\$ 157,950	\$ 11,640,985
Total Liabilities	\$ 2,106,757	\$ (59,748)	\$ 0			\$ 31,922	\$ 10,814,605	\$ 12,893,535	\$ 24,955,455
Total Fund Balance	\$ 11,389,593	\$ 3,838,044	\$ (171,995)			\$ 2,427,845		\$ 17,483,487	\$ 6,477,745
Total Liabilities and Fund Balance	\$ 13,496,350	\$ 3,778,296	\$ (171,995)			\$ 2,459,767	\$ 10,814,605	\$ 30,377,022	\$ 31,433,200

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 2019/20								2018/19			
	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	\$ 23,334,644	\$ 25,690					\$ 23,360,334	\$ 55,502,740	\$ 13,160,387	\$ 54,810,673	
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 113,238	\$ 28,278	\$ 113,238	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 432,690						\$ 432,690	\$ 4,346,895	\$ 901,945	\$ 3,302,550	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 374,777						\$ 374,777	\$ 4,858,216	\$ 430,609	\$ 4,162,306	
Other Miscellaneous								\$ 3,544,268	\$ 886,080	\$ 3,544,269	
	\$ 24,142,110	\$ 25,690					\$ 24,167,800	\$ 68,365,357	\$ 15,407,299	\$ 65,933,036	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 1,546,300	\$ 361,756	\$ 1,447,012	
Other Judicial Council Grants								\$ 15,000	\$ 3,725	\$ 14,911	
Non-Judicial Council Grants											
			\$ 0				\$ 0	\$ 1,561,300	\$ 365,481	\$ 1,461,923	
Other Financing Sources											
Interest Income	\$ 5,574	\$ 890				\$ 547	\$ 7,012	\$ 373,920	\$ 15,376	\$ 190,066	
Investment Income											
Donations											
Local Fees	\$ 191,225	\$ 59,926					\$ 251,150	\$ 1,055,890	\$ 277,544	\$ 1,224,786	
Non-Fee Revenues	\$ 502	\$ 17,160					\$ 17,662	\$ 64,100	\$ 11,600	\$ 79,237	
Enhanced Collections		\$ 986,915					\$ 986,915	\$ 3,996,617	\$ 975,539	\$ 3,516,098	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 39,497					\$ 39,497	\$ 184,001	\$ 18,440	\$ 200,973	
Reimbursement Other	\$ 76,189					\$ 120,992	\$ 197,181	\$ 691,096	\$ 134,682	\$ 760,615	
Sale of Fixed Assets										\$ 27,583	
Other Miscellaneous	\$ 911					\$ 2,031,398	\$ 2,032,308	\$ 8,638,735	\$ 1,822,157	\$ 7,928,100	
	\$ 274,400	\$ 1,104,387				\$ 2,152,937	\$ 3,531,724	\$ 15,004,359	\$ 3,255,338	\$ 13,927,458	
Total Revenues	\$ 24,416,511	\$ 1,130,077	\$ 0			\$ 2,152,937	\$ 27,699,525	\$ 84,931,016	\$ 19,028,118	\$ 81,322,417	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 6,413,706	\$ 280,225	\$ 86,182				\$ 6,780,112	\$ 30,025,745	\$ 7,361,374	\$ 32,505,594	
Temp Help	\$ 7,641		\$ 1,246				\$ 8,887	\$ 304,631	\$ 129,688		
Overtime	\$ 28,048						\$ 28,048	\$ 1	\$ 84,932		
Staff Benefits	\$ 5,419,383	\$ 234,547	\$ 63,033			\$ 2,593	\$ 5,719,556	\$ 29,799,271	\$ 5,788,926	\$ 25,699,558	
	\$ 11,868,778	\$ 514,772	\$ 150,461			\$ 2,593	\$ 12,536,603	\$ 60,129,648	\$ 13,364,920	\$ 58,205,152	
Operating Expenses and Equipment											
General Expense	\$ 437,323	\$ 2,778	\$ 2,252			\$ (1,526)	\$ 440,827	\$ 2,693,381	\$ 715,392	\$ 1,198,237	
Printing	\$ 10,648						\$ 10,648	\$ 139,880	\$ 29,540	\$ 127,435	
Telecommunications	\$ 62,696	\$ 846					\$ 63,541	\$ 548,648	\$ 116,356	\$ 436,595	
Postage	\$ 146,424	\$ 14,800					\$ 161,224	\$ 541,125	\$ 189,640	\$ 460,007	
Insurance	\$ 148					\$ 274,004	\$ 274,152	\$ 1,006,775	\$ 261,786	\$ 1,030,066	
In-State Travel	\$ 21,343		\$ 836				\$ 22,178	\$ 108,987	\$ 18,305	\$ 94,710	
Out-of-State Travel	\$ 750						\$ 750	\$ 5,110	\$ 1,621	\$ 16,453	
Training	\$ 4,310	\$ 750	\$ 2,445				\$ 7,505	\$ 36,145	\$ 11,446	\$ 36,414	
Security Services										\$ 897	
Facility Operations	\$ 165,974						\$ 165,974	\$ 4,234,047	\$ 266,939	\$ 5,395,551	
Utilities	\$ 1,137						\$ 1,137	\$ 70,000	\$ 3,428	\$ 18,714	
Contracted Services	\$ 978,421	\$ 75,179				\$ 135,096	\$ 1,188,697	\$ 5,927,175	\$ 1,034,241	\$ 5,004,586	
Consulting and Professional Services	\$ (53,587)	\$ 60,404					\$ 6,817	\$ 623,973	\$ (113,226)	\$ 701,273	
Information Technology	\$ 100,916	\$ 30,543					\$ 131,459	\$ 1,661,088	\$ 258,962	\$ 932,993	
Major Equipment									\$ 34,323	\$ 1	
Other Items of Expense	\$ 33,434		\$ 325				\$ 33,759	\$ 160,800	\$ 7,113	\$ 28,570	
	\$ 1,909,936	\$ 185,299	\$ 5,858			\$ 407,574	\$ 2,508,667	\$ 17,757,134	\$ 2,835,868	\$ 15,482,502	
Special Items of Expense											
Grand Jury								\$ 500	\$ 363	\$ 449	
Jury Costs	\$ 149,653						\$ 149,653	\$ 620,200	\$ 177,384	\$ 602,607	
Judgements, Settlements and Claims	\$ 71,478					\$ (48,502)	\$ 22,976	\$ 7,412,300	\$ 1,290,322	\$ 7,031,707	
Debt Service											
Other	\$ 0						\$ 0				
Capital Costs											
Internal Cost Recovery	\$ (115,702)	\$ 100,025	\$ 15,677				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 105,429	\$ 100,025	\$ 15,677			\$ (48,502)	\$ 172,629	\$ 8,033,000	\$ 1,468,069	\$ 7,634,763	
Total Expenditures	\$ 13,884,143	\$ 800,096	\$ 171,995			\$ 361,665	\$ 15,217,899	\$ 85,919,782	\$ 17,668,857	\$ 81,322,417	
Excess (Deficit) of Revenues Over Expenditures	\$ 10,532,367	\$ 329,982	\$ (171,995)			\$ 1,791,272	\$ 12,481,625	\$ (988,766)	\$ 1,359,261	\$ 0	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 857,226	\$ 3,508,063	\$ 0			\$ 636,573	\$ 5,001,862	\$ 5,001,862	\$ 5,118,484	\$ 5,118,484	
Ending Balance (Deficit)	\$ 11,389,593	\$ 3,838,044	\$ (171,995)			\$ 2,427,845	\$ 17,483,487	\$ 4,013,096	\$ 6,477,745	\$ 5,118,484	

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

For the month ended September										
Fiscal Year 2019/20									2018/19	
	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	\$ 4,225,485	\$ 430,772	\$ 71,478				\$ 4,727,735	\$ 19,723,202	\$ 5,046,387	\$ 20,031,627
Traffic & Other Infractions	\$ 801,774	\$ 29,530					\$ 831,305	\$ 3,549,352	\$ 786,651	\$ 3,104,791
Other Criminal Cases	\$ 985,979	\$ 8,083					\$ 994,061	\$ 4,820,525	\$ 1,115,387	\$ 4,688,318
Civil	\$ 1,028,234	\$ 5,052					\$ 1,033,286	\$ 4,512,099	\$ 1,147,638	\$ 4,996,164
Family & Children Services	\$ 1,263,984	\$ 8,482					\$ 1,272,467	\$ 6,962,794	\$ 1,287,602	\$ 6,462,559
Probate, Guardianship & Mental Health Services	\$ 265,423	\$ 1,309					\$ 266,732	\$ 1,290,599	\$ 127,384	\$ 1,477,912
Juvenile Dependency Services	\$ 143,254	\$ 378,837					\$ 522,092	\$ 3,209,406	\$ 492,380	\$ 2,732,625
Juvenile Delinquency Services	\$ 168,041	\$ 5,450					\$ 173,491	\$ 779,764	\$ 133,362	\$ 527,661
Other Court Operations	\$ 549,225	\$ 114,669					\$ 663,893	\$ 4,097,567	\$ 736,026	\$ 3,303,145
Court Interpreters	\$ 525,234	\$ 238,635					\$ 763,869	\$ 4,346,896	\$ 870,481	\$ 3,495,663
Jury Services	\$ 130,153	\$ 83,239	\$ 149,653				\$ 363,044	\$ 1,630,176	\$ 441,382	\$ 1,375,412
Security		\$ 41,276					\$ 41,276	\$ 187,760	\$ 76,261	\$ 49,405
Trial Court Operations Program	\$ 10,086,787	\$ 1,345,334	\$ 221,130				\$ 11,653,250	\$ 55,110,140	\$ 12,260,942	\$ 52,245,282
Enhanced Collections	\$ 494,476	\$ 112,700			\$ 100,025		\$ 707,201	\$ 4,061,437	\$ 713,776	\$ 3,631,261
Other Non-Court Operations	\$ 13,383	\$ 427,794	\$ (48,502)				\$ 392,676	\$ 8,919,940	\$ 1,704,816	\$ 8,767,945
Non-Court Operations Program	\$ 507,859	\$ 540,494	\$ (48,502)		\$ 100,025		\$ 1,099,877	\$ 12,981,377	\$ 2,418,591	\$ 12,399,206
Executive Office	\$ 427,370	\$ 4,035					\$ 431,405	\$ 2,234,017	\$ 496,534	\$ 2,189,202
Fiscal Services	\$ 194,700	\$ 44,697					\$ 239,398	\$ 1,165,836	\$ 236,277	\$ 1,606,900
Human Resources	\$ 163,062	\$ 18,891					\$ 181,954	\$ 908,673	\$ 229,807	\$ 988,746
Business & Facilities Services	\$ 529,865	\$ 307,192			\$ (100,025)		\$ 737,032	\$ 7,810,417	\$ 966,841	\$ 7,168,067
Information Technology	\$ 626,961	\$ 248,024					\$ 874,984	\$ 5,709,322	\$ 1,059,864	\$ 4,725,014
Court Administration Program	\$ 1,941,958	\$ 622,839			\$ (100,025)		\$ 2,464,772	\$ 17,828,265	\$ 2,989,323	\$ 16,677,929
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 12,536,603	\$ 2,508,667	\$ 172,629		\$ 0		\$ 15,217,899	\$ 85,919,782	\$ 17,668,857	\$ 81,322,417