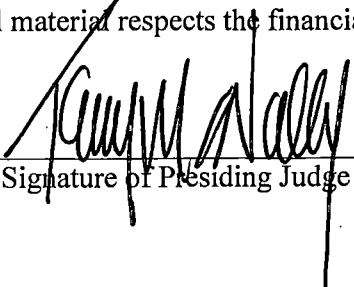


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2-15-18

Date

Kern

Court

2017-18 2nd Qtr

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 2017/18									2016/17
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (3,250,997)	\$ 3,433,410	\$ (937,266)			\$ 2,116,628	\$ 0	\$ 1,361,775	\$ 494,868
Payroll									
Jury Revolving									
Other	\$ 21,903							\$ 21,903	\$ 19,076
Distribution									
Civil Filing Fees							\$ 925,373	\$ 925,373	\$ 921,718
Trust									
Credit Card									
Cash on Hand	\$ 11,500							\$ 11,500	\$ 11,400
Cash with County	\$ 2,000,000						\$ 9,573,458	\$ 11,573,458	\$ 11,611,268
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 12,421,876						\$ 361	\$ 12,422,237	\$ 17,434,066
Total Cash and Cash Equivalents	\$ 11,204,281	\$ 3,433,410	\$ (937,266)			\$ 2,116,628	\$ 10,499,192	\$ 26,316,246	\$ 30,492,396
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 0					\$ 44,310		\$ 44,310	\$ 48,056
Dishonored Checks									
Due From Employee	\$ 1,161							\$ 1,161	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 894,567	\$ 0	\$ 743,809					\$ 1,638,376	\$ 1,667,201
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 895,728	\$ 0	\$ 743,809			\$ 44,310	\$ 0	\$ 1,683,848	\$ 1,715,257
Prepaid Expenses - General	\$ 420,220							\$ 420,220	\$ 96,548
Salary and Travel Advances	\$ 1,204	\$ 0	\$ 226					\$ 1,430	\$ 526
Counties									
Total Prepaid Expenses	\$ 421,424	\$ 0	\$ 226					\$ 421,650	\$ 97,074
Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Assets	\$ 12,521,434	\$ 3,433,410	\$ (193,230)			\$ 2,260,938	\$ 10,499,192	\$ 28,521,743	\$ 32,404,727
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0					\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 920,501	\$ 0	\$ 0			\$ 40	\$ 0	\$ 920,541	\$ 232,743
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 925,373	\$ 925,373	\$ 921,718
Due to Other Governments	\$ 271,474							\$ 271,474	\$ 211,530
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 361	\$ 361	\$ 85
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,191,975	\$ 0	\$ 0			\$ 40	\$ 925,734	\$ 2,117,749	\$ 1,366,076
Civil									
Criminal	\$ 0							\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 9,573,458	\$ 9,573,458	\$ 9,611,268
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 9,573,458	\$ 9,573,458	\$ 9,611,268
Accrued Payroll	\$ 2,466,545	\$ 116,396	\$ 105,273					\$ 2,688,213	\$ 2,591,951
Benefits Payable	\$ 10,430							\$ 10,430	\$ 6,550
Deferred Compensation Payable	\$ (63,266)							\$ (63,266)	
Deductions Payable	\$ (963,423)							\$ (963,423)	\$ 0
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ 1,450,287	\$ 116,396	\$ 105,273					\$ 1,671,955	\$ 2,598,500
Revenue Collected in Advance	\$ 9,200,754		\$ 0					\$ 9,200,754	\$ 5,605,700
Liabilities For Deposits	\$ 101,696	\$ 171				\$ 1,232	\$ 0	\$ 103,099	\$ 89,139
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections						\$ 0		\$ 0	
Other Miscellaneous Liabilities	\$ 35					\$ 1,390,274		\$ 1,390,309	\$ 1,192,745
Total Other Liabilities	\$ 9,302,485	\$ 171	\$ 0			\$ 1,391,506	\$ 0	\$ 10,694,162	\$ 6,887,584
Total Liabilities	\$ 11,944,746	\$ 116,567	\$ 105,273			\$ 1,391,546	\$ 10,499,192	\$ 24,057,324	\$ 20,463,428
Total Fund Balance	\$ 576,687	\$ 3,316,843	\$ (298,503)			\$ 869,392		\$ 4,464,420	\$ 11,941,299
Total Liabilities and Fund Balance	\$ 12,521,434	\$ 3,433,410	\$ (193,230)			\$ 2,260,938	\$ 10,499,192	\$ 28,521,743	\$ 32,404,727

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 2017/18							2016/17		
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue									
	Non-Grant	Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 22,910,488	\$ 103,873					\$ 23,014,360	\$ 46,220,640	\$ 24,231,397	\$ 48,295,486
Improvement and Modernization Fund	\$ 52,460						\$ 52,460	\$ 104,900	\$ 52,460	\$ 104,900
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 1,429,495						\$ 1,429,495	\$ 2,765,144	\$ 1,270,289	\$ 2,595,573
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 1,682,085						\$ 1,682,085	\$ 3,902,965	\$ 1,772,903	\$ 3,884,056
Other Miscellaneous	\$ 1,772,109						\$ 1,772,109	\$ 3,544,269	\$ 5,316,378	\$ 3,544,269
	\$ 27,846,637	\$ 103,873					\$ 27,950,510	\$ 56,537,918	\$ 32,643,426	\$ 58,424,284
Grants										
AB 1058 Commissioner/Facilitator			\$ 695,132				\$ 695,132	\$ 1,390,274	\$ 679,479	\$ 1,006,907
Other Judicial Council Grants			\$ 85,489				\$ 85,489	\$ 96,044	\$ 122,979	\$ 239,624
Non-Judicial Council Grants										
			\$ 780,621				\$ 780,621	\$ 1,486,318	\$ 802,458	\$ 1,246,531
Other Financing Sources										
Interest Income	\$ 32,825	\$ 8,067			\$ 6,626		\$ 47,518	\$ 50,000	\$ 30,370	\$ 67,188
Investment Income									\$ 10	
Donations										
Local Fees	\$ 461,734	\$ 139,762					\$ 601,496	\$ 956,993	\$ 705,562	\$ 1,185,704
Non-Fee Revenues	\$ 658	\$ 80,666					\$ 81,324	\$ 78,646	\$ 36,261	\$ 72,680
Enhanced Collections		\$ 1,599,227					\$ 1,599,227	\$ 3,777,467	\$ 1,844,255	\$ 3,673,000
Escheatment								\$ 50	\$ 50	\$ 79,421
Prior Year Revenue										
County Program - Restricted		\$ 96,836					\$ 96,836	\$ 180,280	\$ 92,554	\$ 165,088
Reimbursement Other	\$ 16,213				\$ 269,209		\$ 285,422	\$ 709,274	\$ 408,575	\$ 660,093
Sale of Fixed Assets	\$ 25,083						\$ 25,083			
Other Miscellaneous	\$ 1,831				\$ 4,151,459		\$ 4,153,290	\$ 8,075,293	\$ 4,025,551	\$ 7,769,206
	\$ 538,344	\$ 1,924,559			\$ 4,427,294		\$ 6,890,197	\$ 13,828,003	\$ 7,143,189	\$ 13,672,380
Total Revenues	\$ 28,384,982	\$ 2,028,432	\$ 780,621		\$ 4,427,294		\$ 35,621,327	\$ 71,852,239	\$ 40,589,073	\$ 73,343,195
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 13,546,132	\$ 682,553	\$ 518,345				\$ 14,747,030	\$ 30,284,159	\$ 14,046,669	\$ 29,263,092
Temp Help	\$ 396,832	\$ 15,873	\$ 16,012				\$ 428,717	\$ 200,000	\$ 393,949	\$ 934,050
Overtime	\$ 97,693		\$ 108				\$ 97,802		\$ 124,900	
Staff Benefits	\$ 10,858,089	\$ 548,952	\$ 363,638			\$ (14,508)	\$ 11,756,170	\$ 23,708,960	\$ 11,216,276	\$ 23,482,102
	\$ 24,898,747	\$ 1,247,377	\$ 898,103			\$ (14,508)	\$ 27,029,719	\$ 54,193,119	\$ 25,781,796	\$ 53,679,244
Operating Expenses and Equipment										
General Expense	\$ 2,226,984	\$ 3,151	\$ 2,585		\$ 2,721		\$ 2,235,442	\$ 2,782,045	\$ 1,637,633	\$ 3,979,559
Printing	\$ 56,716	\$ 4,101	\$ 221		\$ 2,643		\$ 63,681	\$ 153,080	\$ 77,393	\$ 146,646
Telecommunications	\$ 190,691	\$ 1,557					\$ 192,248	\$ 504,185	\$ 256,607	\$ 490,678
Postage	\$ 143,520	\$ 34,000					\$ 177,520	\$ 307,913	\$ 79,761	\$ 445,436
Insurance	\$ 19,009				\$ 502,578		\$ 521,587	\$ 995,120	\$ 487,603	\$ 905,043
In-State Travel	\$ 52,498	\$ 1,077	\$ 3,392				\$ 56,967	\$ 123,961	\$ 61,236	\$ 89,412
Out-of-State Travel	\$ 1,545						\$ 1,545	\$ 20,220	\$ 2,149	\$ 3,907
Training	\$ 15,513	\$ 1,150	\$ 1,635				\$ 18,298	\$ 36,717	\$ 17,461	\$ 31,442
Security Services	\$ 75						\$ 75			\$ 343
Facility Operations	\$ 753,405						\$ 753,405	\$ 1,455,940	\$ 1,664,841	\$ 3,118,149
Utilities	\$ 11,754						\$ 11,754	\$ 10,514	\$ 3,961	\$ 1,277
Contracted Services	\$ 1,463,041	\$ 95,131			\$ 219,841		\$ 1,778,013	\$ 4,624,119	\$ 1,867,172	\$ 4,121,685
Consulting and Professional Services	\$ 209,898	\$ 131,328	\$ 78,044				\$ 419,269	\$ 747,249	\$ 391,756	\$ 633,681
Information Technology	\$ 898,565	\$ 28,733					\$ 927,298	\$ 1,211,836	\$ 233,701	\$ 2,222,763
Major Equipment	\$ 129,415		\$ 0				\$ 129,415	\$ 113,169	\$ 700,164	\$ 75,580
Other Items of Expense	\$ 13,774	\$ 43	\$ 791				\$ 14,608	\$ 18,976	\$ 8,264	\$ 20,405
	\$ 6,186,404	\$ 300,271	\$ 86,668		\$ 727,783		\$ 7,301,127	\$ 13,105,044	\$ 7,489,701	\$ 16,286,006
Special Items of Expense										
Grand Jury	\$ 282						\$ 282	\$ 559	\$ 189	\$ 1,476
Jury Costs	\$ 319,487						\$ 319,487	\$ 591,864	\$ 295,232	\$ 679,884
Judgements, Settlements and Claims						\$ 3,344,626	\$ 3,344,626	\$ 7,179,137	\$ 2,783,419	\$ 6,898,043
Debt Service										
Other	\$ 0						\$ 0			\$ 49,588
Capital Costs										
Internal Cost Recovery	\$ (94,352)		\$ 94,352				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ 225,417		\$ 94,352			\$ 3,344,626	\$ 3,664,396	\$ 7,771,560	\$ 3,078,840	\$ 7,628,991
Total Expenditures	\$ 31,310,568	\$ 1,547,648	\$ 1,079,123		\$ 4,057,901		\$ 37,995,241	\$ 75,069,723	\$ 36,350,337	\$ 77,594,241
Excess (Deficit) of Revenues Over Expenditures	\$ (2,925,586)	\$ 480,783	\$ (298,503)		\$ 369,392		\$ (2,373,914)	\$ (3,217,484)	\$ 4,238,737	\$ (4,251,046)
Operating Transfers In (Out)								\$ 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)	\$ 576,687	\$ 3,316,843	\$ (298,503)		\$ 869,392		\$ 4,464,420	\$ 3,620,850	\$ 11,941,299	\$ 3,451,516

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

For the month ended December										
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	\$ 9,642,786	\$ 425,078	\$ 0				\$ 10,067,864	\$ 19,672,857	\$ 9,523,251	\$ 18,452,477
Traffic & Other Infractions	\$ 1,393,008	\$ 32,845					\$ 1,425,853	\$ 2,884,825	\$ 1,283,434	\$ 2,892,804
Other Criminal Cases	\$ 2,004,383	\$ 12,332					\$ 2,016,714	\$ 4,212,125	\$ 2,019,176	\$ 4,048,222
Civil	\$ 2,022,496	\$ 18,999					\$ 2,041,495	\$ 4,039,468	\$ 2,019,493	\$ 3,807,878
Family & Children Services	\$ 2,713,582	\$ 35,470					\$ 2,749,052	\$ 6,086,507	\$ 2,560,622	\$ 6,394,614
Probate, Guardianship & Mental Health Services	\$ 794,411	\$ 7,094					\$ 801,504	\$ 1,440,775	\$ 586,066	\$ 1,139,989
Juvenile Dependency Services	\$ 384,159	\$ 886,025					\$ 1,270,184	\$ 3,018,574	\$ 1,326,374	\$ 3,096,992
Juvenile Delinquency Services	\$ 177,990	\$ 8,077					\$ 186,067	\$ 372,229	\$ 174,855	\$ 358,067
Other Court Operations	\$ 1,695,236	\$ 861,686					\$ 2,556,922	\$ 4,684,902	\$ 2,589,659	\$ 4,859,029
Court Interpreters	\$ 1,252,136	\$ 312,501					\$ 1,564,638	\$ 2,769,007	\$ 1,455,679	\$ 2,740,945
Jury Services	\$ 261,644	\$ 70,176	\$ 319,487				\$ 651,307	\$ 1,294,815	\$ 567,492	\$ 1,408,537
Security		\$ 265,398					\$ 265,398	\$ 251,232	\$ 71,519	\$ 77,492
Trial Court Operations Program	\$ 22,341,832	\$ 2,935,679	\$ 319,487				\$ 25,596,997	\$ 50,727,316	\$ 24,177,620	\$ 49,277,046
Enhanced Collections	\$ 1,203,869	\$ 89,284					\$ 1,293,152	\$ 3,777,467	\$ 1,384,305	\$ 3,742,515
Other Non-Court Operations	\$ 1,317	\$ 812,813	\$ 3,344,909				\$ 4,159,039	\$ 8,775,249	\$ 3,614,904	\$ 8,488,082
Non-Court Operations Program	\$ 1,205,185	\$ 902,097	\$ 3,344,909				\$ 5,452,191	\$ 12,552,716	\$ 4,999,209	\$ 12,230,597
Executive Office	\$ 895,345	\$ 3,765					\$ 899,110	\$ 1,805,895	\$ 1,008,434	\$ 2,314,786
Fiscal Services	\$ 359,586	\$ 55,990					\$ 415,576	\$ 917,396	\$ 478,503	\$ 1,608,008
Human Resources	\$ 371,393	\$ 118,228					\$ 489,621	\$ 798,041	\$ 428,325	\$ 760,153
Business & Facilities Services	\$ 928,457	\$ 1,692,315			\$ 0		\$ 2,620,772	\$ 3,310,317	\$ 2,979,600	\$ 2,420,156
Information Technology	\$ 927,921	\$ 1,593,054					\$ 2,520,975	\$ 4,958,042	\$ 2,278,645	\$ 8,983,495
Court Administration Program	\$ 3,482,702	\$ 3,463,352			\$ 0		\$ 6,946,053	\$ 11,789,691	\$ 7,173,508	\$ 16,086,598
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 27,029,719	\$ 7,301,127	\$ 3,664,396		\$ 0		\$ 37,995,241	\$ 75,069,723	\$ 36,350,337	\$ 77,594,241