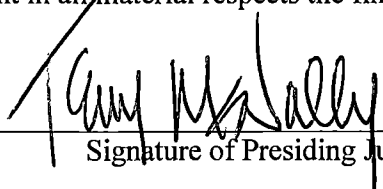


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

4/23/18

Date

Kern

Court

2017-18 3rd 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 March									
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	\$ (4,852,069)	\$ 3,638,955	\$ (753,668)		\$ 0	\$ 2,620,236	\$ 80,336	\$ 733,790	\$ 523,991
Payroll	\$ 0						\$ 0	\$ 0	
Jury Revolving	\$ 5,000							\$ 5,000	
Other Distribution	\$ 27,058							\$ 27,058	\$ 19,065
Civil Filing Fees Trust							\$ 0	\$ 0	\$ 0
Credit Card								\$ 11,500	\$ 11,400
Cash on Hand	\$ 11,500							\$ 11,500	\$ 11,400
Cash with County	\$ 2,000,000						\$ 9,573,458	\$ 11,573,458	\$ 11,936,582
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 6,025,399						\$ 999,866	\$ 7,025,265	\$ 12,553,969
Total Cash and Cash Equivalents	\$ 3,216,888	\$ 3,638,955	\$ (753,668)		\$ 0	\$ 2,620,236	\$ 10,653,659	\$ 19,376,070	\$ 25,045,006
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 0					\$ 47,454		\$ 47,454	\$ 45,282
Dishonored Checks									
Due From Employee	\$ 130							\$ 130	
Civil Jury Fees Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 440	\$ 440	\$ 0
Due From State	\$ 1,006,316	\$ 0	\$ 431,482					\$ 1,437,798	\$ 1,473,720
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 1,006,447	\$ 0	\$ 431,482			\$ 47,454	\$ 440	\$ 1,485,822	\$ 1,519,002
Prepaid Expenses - General	\$ 739,292							\$ 739,292	\$ 476,018
Salary and Travel Advances Counties	\$ 5,367	\$ 0	\$ 0					\$ 5,367	\$ 10,192
Total Prepaid Expenses	\$ 744,659	\$ 0	\$ 0					\$ 744,659	\$ 486,211
Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Assets	\$ 4,967,994	\$ 3,638,955	\$ (322,186)		\$ 0	\$ 2,767,690	\$ 10,654,099	\$ 21,706,552	\$ 27,150,219
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0					\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 178,828	\$ 0	\$ 0			\$ 40	\$ 0	\$ 178,867	\$ 178,139
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 1,079,960	\$ 1,079,960	\$ 1,007,667
Due to Other Governments	\$ 383,332							\$ 383,332	\$ 334,099
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 681	\$ 681	\$ 204
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 562,160	\$ 0	\$ 0			\$ 40	\$ 1,080,641	\$ 1,642,841	\$ 1,520,110
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	\$ 1,881,732	\$ 98,005	\$ 73,514			\$ (308,364)		\$ 1,744,888	\$ 2,960,529
Benefits Payable	\$ 43,109							\$ 43,109	\$ 8,766
Deferred Compensation Payable	\$ 0							\$ 0	
Deductions Payable	\$ (678)							\$ (678)	\$ (478)
Payroll Clearing	\$ (173)							\$ (173)	
Total Payroll Liabilities	\$ 1,923,990	\$ 98,005	\$ 73,514			\$ (308,364)		\$ 1,787,145	\$ 2,968,817
Revenue Collected in Advance	\$ 1,965,006		\$ 0					\$ 1,965,006	\$ 2,841,287
Liabilities For Deposits	\$ 101,554	\$ 171				\$ 1,232	\$ 0	\$ 102,957	\$ 92,939
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections						\$ 0		\$ 0	
Other Miscellaneous Liabilities	\$ 481					\$ 1,390,274		\$ 1,390,755	\$ 1,192,745
Total Other Liabilities	\$ 2,067,041	\$ 171	\$ 0			\$ 1,391,506	\$ 0	\$ 3,458,718	\$ 4,126,971
Total Liabilities	\$ 4,553,191	\$ 98,176	\$ 73,514			\$ 1,083,183	\$ 10,654,099	\$ 16,462,162	\$ 18,227,166
Total Fund Balance	\$ 414,804	\$ 3,540,779	\$ (395,700)		\$ 0	\$ 1,684,508		\$ 5,244,390	\$ 8,923,053
Total Liabilities and Fund Balance	\$ 4,967,994	\$ 3,638,955	\$ (322,186)		\$ 0	\$ 2,767,690	\$ 10,654,099	\$ 21,706,552	\$ 27,150,219

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 March											
Fiscal Year 2017/18										2016/17	
	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	\$ 34,636,943	\$ 178,860					\$ 34,815,802	\$ 46,220,640	\$ 36,760,539	\$ 48,295,486	
Improvement and Modernization Fund	\$ 78,680						\$ 78,680	\$ 104,900	\$ 78,680	\$ 104,900	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 2,636,297						\$ 2,636,297	\$ 2,765,144	\$ 2,138,119	\$ 2,595,573	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,769,812						\$ 2,769,812	\$ 3,902,965	\$ 2,715,671	\$ 3,884,056	
Other Miscellaneous	\$ 2,658,189						\$ 2,658,189	\$ 3,544,269	\$ 2,658,189	\$ 3,544,269	
	\$ 42,779,921	\$ 178,860					\$ 42,958,780	\$ 56,537,918	\$ 44,351,198	\$ 58,424,284	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,012,403				\$ 1,012,403	\$ 1,390,274	\$ 1,080,712	\$ 1,006,907	
Other Judicial Council Grants			\$ 89,209				\$ 89,209	\$ 96,044	\$ 183,499	\$ 239,624	
Non-Judicial Council Grants											
			\$ 1,101,611				\$ 1,101,611	\$ 1,486,318	\$ 1,264,211	\$ 1,246,531	
Other Financing Sources											
Interest Income	\$ 74,110	\$ 16,890			\$ 14,004		\$ 105,004	\$ 50,000	\$ 69,369	\$ 67,188	
Investment Income									\$ 10		
Donations											
Local Fees	\$ 691,476	\$ 207,839					\$ 899,315	\$ 956,993	\$ 1,074,366	\$ 1,185,704	
Non-Fee Revenues	\$ 1,236	\$ 80,666					\$ 81,902	\$ 78,646	\$ 36,510	\$ 72,680	
Enhanced Collections		\$ 2,462,763					\$ 2,462,763	\$ 3,777,467	\$ 2,601,592	\$ 3,673,000	
Escheatment								\$ 50	\$ (2,815)	\$ 79,421	
Prior Year Revenue											
County Program - Restricted		\$ 143,511					\$ 143,511	\$ 180,280	\$ 136,089	\$ 165,088	
Reimbursement Other	\$ 36,386				\$ 410,925		\$ 447,310	\$ 709,274	\$ 565,137	\$ 660,093	
Sale of Fixed Assets	\$ 25,083						\$ 25,083		\$ 15,230		
Other Miscellaneous	\$ 4,010				\$ 6,802,818		\$ 6,806,828	\$ 8,075,293	\$ 6,115,527	\$ 7,769,206	
	\$ 832,301	\$ 2,911,669			\$ 7,227,746		\$ 10,971,716	\$ 13,828,003	\$ 10,611,013	\$ 13,672,380	
Total Revenues	\$ 43,612,221	\$ 3,090,529	\$ 1,101,611		\$ 7,227,746		\$ 55,032,108	\$ 71,852,239	\$ 56,226,422	\$ 73,343,195	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 20,199,676	\$ 1,041,802	\$ 731,253		\$ 0		\$ 21,972,732	\$ 30,284,159	\$ 20,904,017	\$ 29,263,092	
Temp Help	\$ 462,742	\$ 24,650	\$ 22,344				\$ 509,735	\$ 200,000	\$ 600,461	\$ 934,050	
Overtime	\$ 149,434		\$ 108				\$ 149,542		\$ 186,544		
Staff Benefits	\$ 16,834,327	\$ 860,728	\$ 554,331		\$ 0	\$ (14,508)	\$ 18,234,877	\$ 23,708,960	\$ 16,860,442	\$ 23,482,102	
	\$ 37,646,179	\$ 1,927,180	\$ 1,308,036		\$ 0	\$ (14,508)	\$ 40,866,887	\$ 54,193,119	\$ 38,551,464	\$ 53,679,244	
Operating Expenses and Equipment											
General Expense	\$ 2,632,656	\$ 7,357	\$ 4,815		\$ 2,721		\$ 2,647,549	\$ 2,782,045	\$ 2,692,266	\$ 3,979,559	
Printing	\$ 87,521	\$ 5,025	\$ 221		\$ 3,897		\$ 96,665	\$ 153,080	\$ 113,781	\$ 146,646	
Telecommunications	\$ 243,509	\$ 2,156					\$ 245,665	\$ 504,185	\$ 514,735	\$ 490,678	
Postage	\$ 289,380	\$ 49,476					\$ 338,856	\$ 307,913	\$ 186,028	\$ 445,436	
Insurance	\$ 19,009				\$ 764,530		\$ 783,540	\$ 995,120	\$ 743,969	\$ 905,043	
In-State Travel	\$ 71,523	\$ 1,077	\$ 3,452				\$ 76,052	\$ 123,961	\$ 87,341	\$ 89,412	
Out-of-State Travel	\$ 3,119						\$ 3,119	\$ 20,220	\$ 6,116	\$ 3,907	
Training	\$ 24,614	\$ 1,150	\$ 1,635				\$ 27,399	\$ 36,717	\$ 25,208	\$ 31,442	
Security Services	\$ 705						\$ 705		\$ 343		
Facility Operations	\$ 1,403,868						\$ 1,403,868	\$ 1,455,940	\$ 1,905,778	\$ 3,118,149	
Utilities	\$ 14,689						\$ 14,689	\$ 10,514	\$ 6,479	\$ 1,277	
Contracted Services	\$ 2,426,796	\$ 167,293			\$ 334,004		\$ 2,928,092	\$ 4,624,119	\$ 2,828,471	\$ 4,121,685	
Consulting and Professional Services	\$ 316,562	\$ 196,319	\$ 78,044				\$ 590,925	\$ 747,249	\$ 582,456	\$ 633,681	
Information Technology	\$ 1,001,773	\$ 28,733					\$ 1,030,506	\$ 1,211,836	\$ 449,951	\$ 2,222,763	
Major Equipment	\$ 144,708		\$ 0				\$ 144,708	\$ 113,169	\$ 1,167,887	\$ 75,580	
Other Items of Expense	\$ 19,649	\$ 43	\$ 1,111				\$ 20,803	\$ 18,976	\$ 12,693	\$ 20,405	
	\$ 8,700,081	\$ 458,630	\$ 89,277		\$ 1,105,152		\$ 10,353,140	\$ 13,105,044	\$ 11,323,159	\$ 16,286,006	
Special Items of Expense											
Grand Jury	\$ 282						\$ 282	\$ 559	\$ 189	\$ 1,476	
Jury Costs	\$ 453,147						\$ 453,147	\$ 591,864	\$ 435,097	\$ 679,884	
Judgements, Settlements and Claims						\$ 4,952,595	\$ 4,952,595	\$ 7,179,137	\$ 4,696,023	\$ 6,898,043	
Debt Service											
Other	\$ 0						\$ 0		\$ 0	\$ 49,588	
Capital Costs											
Internal Cost Recovery	\$ (130,298)		\$ 130,298				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 323,131		\$ 130,298		\$ 4,952,595		\$ 5,406,025	\$ 7,771,560	\$ 5,131,309	\$ 7,628,991	
Total Expenditures	\$ 46,669,391	\$ 2,385,810	\$ 1,527,612		\$ 6,043,239		\$ 56,626,051	\$ 75,069,723	\$ 55,005,932	\$ 77,594,241	
Excess (Deficit) of Revenues Over Expenditures	\$ (3,057,170)	\$ 704,719	\$ (426,000)		\$ 0	\$ 1,184,508	\$ (1,593,944)	\$ (3,217,484)	\$ 1,220,491	\$ (4,251,046)	
Operating Transfers In (Out)	\$ (30,300)		\$ 30,300				\$ 0	\$ 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)	\$ 414,804	\$ 3,540,779	\$ (395,700)		\$ 0	\$ 1,684,508	\$ 5,244,390	\$ 3,620,850	\$ 8,923,053	\$ 3,451,516	

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

For the month ended March										
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	\$ 14,262,485	\$ 825,801	\$ 0				\$ 15,088,286	\$ 19,672,857	\$ 14,289,162	\$ 18,452,477
Traffic & Other Infractions	\$ 2,156,305	\$ 48,799					\$ 2,205,104	\$ 2,884,825	\$ 1,989,724	\$ 2,892,804
Other Criminal Cases	\$ 3,185,745	\$ 25,374					\$ 3,211,119	\$ 4,212,125	\$ 3,045,830	\$ 4,048,222
Civil	\$ 3,398,639	\$ 39,376					\$ 3,438,015	\$ 4,039,468	\$ 2,951,792	\$ 3,807,878
Family & Children Services	\$ 3,899,852	\$ 48,584					\$ 3,948,436	\$ 6,086,507	\$ 3,824,065	\$ 6,394,614
Probate, Guardianship & Mental Health Services	\$ 1,133,954	\$ 7,746					\$ 1,141,700	\$ 1,440,775	\$ 874,857	\$ 1,139,989
Juvenile Dependency Services	\$ 561,530	\$ 1,345,461					\$ 1,906,991	\$ 3,018,574	\$ 2,068,245	\$ 3,096,992
Juvenile Delinquency Services	\$ 316,777	\$ 11,627					\$ 328,404	\$ 372,229	\$ 259,219	\$ 358,067
Other Court Operations	\$ 2,299,926	\$ 969,795					\$ 3,269,721	\$ 4,684,902	\$ 3,796,075	\$ 4,859,029
Court Interpreters	\$ 1,979,482	\$ 456,892					\$ 2,436,373	\$ 2,769,007	\$ 2,223,036	\$ 2,740,945
Jury Services	\$ 417,647	\$ 152,419	\$ 453,147				\$ 1,023,214	\$ 1,294,815	\$ 911,506	\$ 1,408,537
Security		\$ 295,075					\$ 295,075	\$ 251,232	\$ 261,689	\$ 77,492
Trial Court Operations Program	\$ 33,612,343	\$ 4,226,947	\$ 453,147				\$ 38,292,437	\$ 50,727,316	\$ 36,495,200	\$ 49,277,046
Enhanced Collections	\$ 1,863,718	\$ 181,939					\$ 2,045,657	\$ 3,777,467	\$ 2,029,153	\$ 3,742,515
Other Non-Court Operations	\$ 9,210	\$ 1,241,927	\$ 4,952,877				\$ 6,204,014	\$ 8,775,249	\$ 5,956,325	\$ 8,488,082
Non-Court Operations Program	\$ 1,872,928	\$ 1,423,866	\$ 4,952,877				\$ 8,249,671	\$ 12,552,716	\$ 7,985,478	\$ 12,230,597
Executive Office	\$ 1,336,841	\$ 4,323					\$ 1,341,164	\$ 1,805,895	\$ 1,435,887	\$ 2,314,786
Fiscal Services	\$ 576,250	\$ 102,284					\$ 678,534	\$ 917,396	\$ 681,936	\$ 1,608,008
Human Resources	\$ 580,265	\$ 156,082					\$ 736,347	\$ 798,041	\$ 609,594	\$ 760,153
Business & Facilities Services	\$ 1,431,807	\$ 2,527,543			\$ 0		\$ 3,959,351	\$ 3,310,317	\$ 4,131,303	\$ 2,420,156
Information Technology	\$ 1,456,452	\$ 1,912,095					\$ 3,368,547	\$ 4,958,042	\$ 3,666,533	\$ 8,983,495
Court Administration Program	\$ 5,381,616	\$ 4,702,327			\$ 0		\$ 10,083,943	\$ 11,789,691	\$ 10,525,253	\$ 16,086,598
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 40,866,887	\$ 10,353,140	\$ 5,406,025		\$ 0		\$ 56,626,051	\$ 75,069,723	\$ 55,005,932	\$ 77,594,241