

## 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

2-17-2016

Date

Kern

\_\_\_\_\_  
Court

2015-16 2nd Qtr

\_\_\_\_\_  
Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court

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Fiscal Year and Ending Quarter

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

<sup>1</sup> 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 2015/16

2014/15

	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						
<b>ASSETS</b>									
Operations	\$ (3,262,332)	\$ 2,588,867	\$ (558,119)			\$ 1,705,720	\$ 119,497	\$ 593,632	\$ (2,693,038)
Payroll									
Jury									
Revolving									
Other	\$ 17,432							\$ 17,432	\$ 110,951
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 11,400							\$ 11,400	\$ 12,750
Cash with County	\$ 637,600						\$ 11,976,789	\$ 12,614,389	\$ 14,511,881
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	\$ 599,971
Cash Equivalents	\$ 16,036,775						\$ 701,084	\$ 16,737,859	\$ 19,171,884
<b>Total Cash and Cash Equivalents</b>	<b>\$ 13,440,876</b>	<b>\$ 2,588,867</b>	<b>\$ (558,119)</b>			<b>\$ 1,705,720</b>	<b>\$ 12,797,369</b>	<b>\$ 29,974,712</b>	<b>\$ 31,714,399</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General						\$ 0		\$ 0	\$ 46,349
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments									
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 788,885	\$ 78,133	\$ 545,618					\$ 1,412,635	\$ (830,078)
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 788,885</b>	<b>\$ 78,133</b>	<b>\$ 545,618</b>			<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,412,635</b>	<b>\$ (783,729)</b>
Prepaid Expenses - General	\$ 83,890					\$ 0		\$ 83,890	\$ 74,929
Salary and Travel Advances	\$ 794	\$ 0	\$ 0					\$ 794	\$ 2,386
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 84,684</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 0</b>		<b>\$ 84,684</b>	<b>\$ 77,315</b>
Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
<b>Total Other Assets</b>						<b>\$ 100,000</b>		<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>Total Assets</b>	<b>\$ 14,314,445</b>	<b>\$ 2,667,000</b>	<b>\$ (12,501)</b>			<b>\$ 1,805,720</b>	<b>\$ 12,797,369</b>	<b>\$ 31,572,031</b>	<b>\$ 31,107,985</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 232,171	\$ 0	\$ 0			\$ 54	\$ 0	\$ 232,225	\$ 285,405
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State									
TC145 Liability							\$ 820,524	\$ 820,524	\$ 838,265
Due to Other Governments	\$ 161,844							\$ 161,844	\$ 146,958
AB145 Due to Other Government Agency							\$ 6,865,891	\$ 6,865,891	\$ 7,236,305
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 56	\$ 56	\$ 9
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 394,015</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 54</b>	<b>\$ 7,686,471</b>	<b>\$ 8,080,540</b>	<b>\$ 8,506,943</b>
Civil									
Criminal	\$ 0							\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 5,110,898	\$ 5,110,898	\$ 5,875,547
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 5,110,898</b>	<b>\$ 5,110,898</b>	<b>\$ 5,875,547</b>
Accrued Payroll	\$ 2,102,402	\$ 124,251	\$ 82,965					\$ 2,309,617	\$ 1,707,789
Benefits Payable	\$ 7,741							\$ 7,741	\$ 105,335
Deferred Compensation Payable									
Deductions Payable	\$ 0							\$ 0	
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 2,110,142</b>	<b>\$ 124,251</b>	<b>\$ 82,965</b>					<b>\$ 2,317,358</b>	<b>\$ 1,813,124</b>
Revenue Collected in Advance	\$ 3,872,491		\$ 21,147					\$ 3,893,638	\$ 8,226,754
Liabilities For Deposits	\$ 60,768	\$ 155				\$ 477	\$ 0	\$ 61,399	\$ 36,921
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities						\$ 1,192,745		\$ 1,192,745	\$ 1,344,035
<b>Total Other Liabilities</b>	<b>\$ 3,933,259</b>	<b>\$ 155</b>	<b>\$ 21,147</b>			<b>\$ 1,193,222</b>	<b>\$ 0</b>	<b>\$ 5,147,782</b>	<b>\$ 9,607,711</b>
<b>Total Liabilities</b>	<b>\$ 6,437,417</b>	<b>\$ 124,405</b>	<b>\$ 104,112</b>			<b>\$ 1,193,276</b>	<b>\$ 12,797,369</b>	<b>\$ 20,656,578</b>	<b>\$ 25,803,325</b>
<b>Total Fund Balance</b>	<b>\$ 7,877,028</b>	<b>\$ 2,542,595</b>	<b>\$ (116,613)</b>			<b>\$ 612,444</b>		<b>\$ 10,915,454</b>	<b>\$ 5,304,660</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 14,314,445</b>	<b>\$ 2,667,000</b>	<b>\$ (12,501)</b>			<b>\$ 1,805,720</b>	<b>\$ 12,797,369</b>	<b>\$ 31,572,031</b>	<b>\$ 31,107,985</b>

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 2015/16										2014/15	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 21,556.191	\$ 138.666					\$ 21,694.857	\$ 43,083.872	\$ 15,751.870	\$ 37,051.956	
Improvement and Modernization Fund	\$ 52.420						\$ 52.420	\$ 104.900	\$ 43.706	\$ 104.900	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 1,177.609						\$ 1,177.609	\$ 2,054.282	\$ 1,339.806	\$ 2,033.443	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 1,749.810						\$ 1,749.810	\$ 3,918.810	\$ 1,401.124	\$ 3,554.513	
Other Miscellaneous	\$ 5,316.378						\$ 5,316.378	\$ 3,544.269	\$ 1,476.749	\$ 3,544.269	
	<b>\$ 29,852.408</b>	<b>\$ 138.666</b>					<b>\$ 29,991.074</b>	<b>\$ 52,706.133</b>	<b>\$ 20,013.255</b>	<b>\$ 46,289.081</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 667.637				\$ 667.637	\$ 1,335.268	\$ 536.912	\$ 1,367.562	
Other Judicial Council Grants			\$ 16.837				\$ 16.837	\$ 511.714		\$ 38.724	
Non-Judicial Council Grants											
			<b>\$ 684.474</b>				<b>\$ 684.474</b>	<b>\$ 1,846.982</b>	<b>\$ 536.912</b>	<b>\$ 1,406.286</b>	
Other Financing Sources											
Interest Income	\$ 12.938	\$ 2.028				\$ 1.240	\$ 16.206	\$ 27.519	\$ 15.118	\$ 27.519	
Investment Income											
Donations											
Local Fees	\$ 703.937						\$ 703.937	\$ 1,571.521	\$ 774.081	\$ 1,645.917	
Non-Fee Revenues	\$ 17.535						\$ 17.535	\$ 82.254	\$ 45.010	\$ 87.029	
Enhanced Collections		\$ 1,790.431					\$ 1,790.431	\$ 3,206.433	\$ 1,554.092	\$ 3,306.433	
Escheatment	\$ 46.278						\$ 46.278	\$ 56.320	\$ 24.727	\$ 1.076	
Prior Year Revenue											
County Program - Restricted		\$ 84.981					\$ 84.981	\$ 147.259	\$ 86.956	\$ 174.821	
Reimbursement Other	\$ 144.023					\$ 220.869	\$ 364.892	\$ 902.902	\$ 153.018	\$ 171.768	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2.676					\$ 3,762.038	\$ 3,764.714	\$ 7,924.295	\$ 3,410.128	\$ 6,804.439	
	<b>\$ 927.387</b>	<b>\$ 1,877.440</b>				<b>\$ 3,984.147</b>	<b>\$ 6,788.974</b>	<b>\$ 13,918.503</b>	<b>\$ 6,063.130</b>	<b>\$ 12,219.002</b>	
<b>Total Revenues</b>	<b>\$ 30,779.795</b>	<b>\$ 2,016.106</b>	<b>\$ 684.474</b>			<b>\$ 3,984.147</b>	<b>\$ 37,464.522</b>	<b>\$ 68,471.618</b>	<b>\$ 26,613.297</b>	<b>\$ 59,914.369</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 11,641.370	\$ 783.254	\$ 437.772				\$ 12,862.396	\$ 27,620.164	\$ 10,956.028	\$ 24,298.711	
Temp Help	\$ 227.977	\$ 1.750					\$ 227.977		\$ 288.062	\$ 500.000	
Overtime	\$ 42.757	\$ 0	\$ 293				\$ 43.050		\$ 19.433		
Staff Benefits	\$ 9,659.154	\$ 694.584	\$ 382.092				\$ 10,735.829	\$ 23,239.142	\$ 8,935.885	\$ 19,901.420	
	<b>\$ 21,571.258</b>	<b>\$ 1,479.587</b>	<b>\$ 820.157</b>				<b>\$ 23,871.002</b>	<b>\$ 50,859.306</b>	<b>\$ 20,199.408</b>	<b>\$ 44,700.131</b>	
Operating Expenses and Equipment											
General Expense	\$ 711.319	\$ 5.597	\$ 8.961				\$ 725.877	\$ 740.310	\$ 1,723.460	\$ 2,466.217	
Printing	\$ 63.097	\$ 7.670	\$ 3.901				\$ 74.667	\$ 96.565	\$ 42.597	\$ 164.055	
Telecommunications	\$ 99.578	\$ 553					\$ 100.131	\$ 358.848	\$ 197.907	\$ 568.458	
Postage	\$ 116.493						\$ 116.493	\$ 511.515	\$ 83.212	\$ 490.067	
Insurance	\$ 17.302					\$ 429.472	\$ 446.774	\$ 796.295	\$ 377.053	\$ 810.996	
In-State Travel	\$ 41.267	\$ 1.103	\$ 4.935				\$ 47.304	\$ 87.639	\$ 41.020	\$ 91.822	
Out-of-State Travel	\$ 2.132						\$ 2.132			\$ 3.920	
Training	\$ 12.557	\$ 1.950	\$ 1.430				\$ 15.937	\$ 22.842	\$ 17.584	\$ 44.221	
Security Services										\$ 477	
Facility Operations	\$ 379.958						\$ 379.958	\$ 756.218	\$ 334.116	\$ 797.576	
Utilities										\$ 1,517	
Contracted Services	\$ 1,413.606	\$ 177.018	\$ 4.122			\$ 220.956	\$ 1,815.703	\$ 4,050.022	\$ 1,637.635	\$ 3,715.734	
Consulting and Professional Services	\$ 209.181	\$ 6.876	\$ 16.837				\$ 232.895	\$ 945.005	\$ 328.959	\$ 762.879	
Information Technology	\$ 487.868	\$ 26.061					\$ 513.929	\$ 2,918.118	\$ 1,131.063	\$ 4,066.223	
Major Equipment	\$ 64.227						\$ 64.227		\$ 307.525	\$ 123.737	
Other Items of Expense	\$ 11.864		\$ 745				\$ 12.609	\$ 18.684	\$ 8.484	\$ 14.658	
	<b>\$ 3,630.448</b>	<b>\$ 226.829</b>	<b>\$ 40.930</b>			<b>\$ 650.428</b>	<b>\$ 4,548.635</b>	<b>\$ 11,302.061</b>	<b>\$ 6,230.614</b>	<b>\$ 14,122.557</b>	
Special Items of Expense											
Grand Jury	\$ 744						\$ 744	\$ 241	\$ 182	\$ 684	
Jury Costs	\$ 313.915						\$ 313.915	\$ 719.217	\$ 362.369	\$ 624.611	
Judgements, Settlements and Claims						\$ 2,765.482	\$ 2,765.482	\$ 7,373.662	\$ 3,154.164	\$ 5,605.803	
Debt Service											
Other						\$ 49.588	\$ 49.588	\$ 67.536			
Capital Costs											
Internal Cost Recovery	\$ (132.363)	\$ 132.363					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	<b>\$ 182.296</b>	<b>\$ 132.363</b>				<b>\$ 2,815.070</b>	<b>\$ 3,129.729</b>	<b>\$ 8,160.656</b>	<b>\$ 3,516.715</b>	<b>\$ 6,231.098</b>	
<b>Total Expenditures</b>	<b>\$ 25,384.002</b>	<b>\$ 1,838.779</b>	<b>\$ 861.087</b>			<b>\$ 3,465.498</b>	<b>\$ 31,549.366</b>	<b>\$ 70,322.023</b>	<b>\$ 29,946.738</b>	<b>\$ 65,053.786</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,395.792	\$ 177.327	\$ (176.613)			\$ 518.649	\$ 5,915.156	\$ (1,850.405)	\$ (3,333.441)	\$ (5,139.417)	
Operating Transfers In (Out)	\$ (60.000)		\$ 60.000				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,541.236	\$ 2,365.267	\$ 0			\$ 93.795	\$ 5,000.298	\$ 5,000.298	\$ 8,638.101	\$ 8,638.101	
Ending Balance (Deficit)	<b>\$ 7,877.028</b>	<b>\$ 2,542.595</b>	<b>\$ (116.613)</b>			<b>\$ 612.444</b>	<b>\$ 10,915.454</b>	<b>\$ 3,149.893</b>	<b>\$ 5,304.660</b>	<b>\$ 3,498.684</b>	

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

For the month ended December										
Fiscal Year 2015/16									2014/15	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 8,148.186	\$ 310.773					\$ 8,458.958	\$ 17,139.801	\$ 7,441.034	\$ 15,240.796
Traffic & Other Infractions	\$ 1,287.475	\$ 6.039					\$ 1,293.514	\$ 2,856.838	\$ 1,073.238	\$ 2,549.279
Other Criminal Cases	\$ 1,638.537	\$ 38.162					\$ 1,676.699	\$ 3,718.320	\$ 1,464.703	\$ 3,275.087
Civil	\$ 1,588.785	\$ 11.325					\$ 1,600.110	\$ 3,907.232	\$ 1,341.061	\$ 3,023.706
Family & Children Services	\$ 2,752.092	\$ 39.912					\$ 2,792.004	\$ 6,052.330	\$ 2,275.769	\$ 5,445.774
Probate, Guardianship & Mental Health Services	\$ 550.403	\$ 11.687					\$ 562.089	\$ 1,123.114	\$ 378.002	\$ 891.656
Juvenile Dependency Services	\$ 329.789	\$ 979.847					\$ 1,309.636	\$ 3,171.131	\$ 1,203.933	\$ 2,999.519
Juvenile Delinquency Services	\$ 176.953	\$ 45					\$ 176.997	\$ 360.486	\$ 159.823	\$ 322.938
Other Court Operations	\$ 1,565.045	\$ 236.540					\$ 1,801.586	\$ 3,767.251	\$ 1,586.139	\$ 3,068.225
Court Interpreters	\$ 1,074.893	\$ 233.468					\$ 1,308.361	\$ 2,742.654	\$ 1,223.010	\$ 2,427.652
Jury Services	\$ 233.178	\$ 37.724	\$ 313.915				\$ 584.816	\$ 1,406.877	\$ 580.617	\$ 1,104.562
Security		\$ 139.369					\$ 139.369	\$ 67.883	\$ 405.447	\$ 477.657
Trial Court Operations Program	\$ 19,345.335	\$ 2,044.891	\$ 313.915				\$ 21,704.141	\$ 46,313.917	\$ 19,132.776	\$ 40,826.851
Enhanced Collections	\$ 1,468.742	\$ 110.619			\$ 132.363		\$ 1,711.723	\$ 3,206.433	\$ 1,161.548	\$ 3,306.769
Other Non-Court Operations	\$ 10.845	\$ 783.475	\$ 2,815.814				\$ 3,610.135	\$ 8,880.017	\$ 3,816.766	\$ 7,064.130
Non-Court Operations Program	\$ 1,479.587	\$ 894.094	\$ 2,815.814		\$ 132.363		\$ 5,321.859	\$ 12,086.450	\$ 4,978.313	\$ 10,370.899
Executive Office	\$ 850.699	\$ 6.510					\$ 857.210	\$ 2,122.543	\$ 817.648	\$ 2,014.348
Fiscal Services	\$ 358.189	\$ 60.360					\$ 418.550	\$ 1,579.376	\$ 338.294	\$ 1,469.298
Human Resources	\$ 299.238	\$ 70.598					\$ 369.836	\$ 821.029	\$ 331.970	\$ 721.793
Business & Facilities Services	\$ 779.414	\$ 650.963			\$ (132.363)		\$ 1,298.014	\$ 2,052.456	\$ 1,576.827	\$ 2,330.967
Information Technology	\$ 758.539	\$ 821.219					\$ 1,579.758	\$ 5,346.252	\$ 2,770.909	\$ 7,319.630
Court Administration Program	\$ 3,046.080	\$ 1,609.650			\$ (132.363)		\$ 4,523.367	\$ 11,921.656	\$ 5,835.649	\$ 13,856.036
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 23,871.002	\$ 4,548.635	\$ 3,129.729		\$ 0		\$ 31,549.366	\$ 70,322.023	\$ 29,946.738	\$ 65,053.786