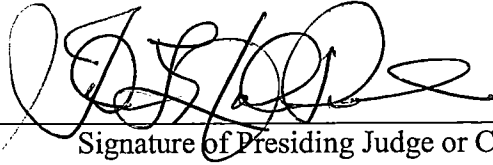


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

8/4/2020

Date

Kern

Court

2019-20 4th Qtr

Fiscal Year and Ending Quarter



QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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2	
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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 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	\$ (3,083,789)	\$ 2,397,033	\$ 0		\$ 0	\$ 1,544,102	\$ 35,226	\$ 892,572	\$ (682,529)
Payroll	\$ (5,645)						\$ 0	\$ (5,645)	\$ (628)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other	\$ 17,662							\$ 17,662	\$ 3,479
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	\$ 9,722,131
Cash Outside of the JCC	\$ 0						\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 3,892,771						\$ 705,773	\$ 4,598,545	\$ 8,404,335
Total Cash and Cash Equivalents	\$ 837,599	\$ 2,397,033	\$ 0		\$ 0	\$ 1,544,102	\$ 10,463,130	\$ 15,241,864	\$ 17,463,390
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 7,915	\$ 9,818	\$ 0			\$ 7,823		\$ 25,557	\$ 64,888
Accounts Receivable - General	\$ 346					\$ 50,521		\$ 50,867	\$ 46,674
Dishonored Checks									
Due From Employee	\$ (207)							\$ (207)	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 566,971	\$ 0			\$ 0		\$ 566,971	\$ 4,717,706
Due From Other Governments	\$ 29,010							\$ 29,010	\$ 128,866
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 2,252,667	\$ 73,760	\$ 527,642					\$ 2,854,068	\$ 2,931,684
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 2,289,730	\$ 650,549	\$ 527,642			\$ 58,345	\$ 0	\$ 3,526,266	\$ 7,889,817
Prepaid Expenses - General	\$ 1,476,143							\$ 1,476,143	\$ 167,760
Salary and Travel Advances	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 1,476,143	\$ 0	\$ 0					\$ 1,476,143	\$ 167,760
Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Assets	\$ 4,603,473	\$ 3,047,582	\$ 527,642		\$ 0	\$ 1,702,447	\$ 10,463,130	\$ 20,344,274	\$ 25,620,968
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 327,874	\$ 39,295				\$ 1,417,066		\$ 1,784,235	\$ 1,976,527
Accounts Payable - General	\$ 507,372	\$ 0	\$ 0			\$ 132,933	\$ 0	\$ 640,305	\$ (207,524)
Due to Other Funds	\$ 0	\$ 8,387	\$ 510,607			\$ 47,977	\$ 0	\$ 566,971	\$ 4,717,706
Due to Other Courts									
Due to State	\$ 141,194	\$ 4,903						\$ 146,097	\$ 52,865
TC145 Liability							\$ 740,973	\$ 740,973	\$ 1,319,161
Due to Other Governments	\$ 39,337	\$ 596						\$ 39,933	\$ 36,448
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 27	\$ 27	\$ 1,162
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 1,015,777	\$ 53,181	\$ 510,607			\$ 1,597,977	\$ 740,999	\$ 3,918,541	\$ 7,896,345
Civil									
Criminal	\$ 0							\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 9,722,131	\$ 9,722,131	\$ 9,722,131
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 9,722,131	\$ 9,722,131	\$ 9,722,131
Accrued Payroll	\$ 1,966,958	\$ 103,503	\$ 17,035			\$ (271,813)		\$ 1,815,684	\$ 2,872,240
Benefits Payable	\$ (6,156)					\$ 0		\$ (6,156)	\$ (25,286)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,960,803	\$ 103,503	\$ 17,035			\$ (271,813)		\$ 1,809,528	\$ 2,846,955
Revenue Collected in Advance	\$ 0		\$ 0			\$ 0		\$ 0	\$ 261
Liabilities For Deposits	\$ 133,606	\$ 155				\$ 2,544	\$ 0	\$ 136,304	\$ 153,367
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections						\$ (132,933)		\$ (132,933)	\$ 0
Other Miscellaneous Liabilities	\$ 0					\$ 0		\$ 0	\$ 47
Total Other Liabilities	\$ 133,606	\$ 155	\$ 0			\$ (130,389)	\$ 0	\$ 3,371	\$ 153,675
Total Liabilities	\$ 3,110,186	\$ 156,838	\$ 527,642			\$ 1,195,775	\$ 10,463,130	\$ 15,453,571	\$ 20,619,106
Total Fund Balance	\$ 1,493,288	\$ 2,890,744	\$ 0		\$ 0	\$ 506,672		\$ 4,890,703	\$ 5,001,862
Total Liabilities and Fund Balance	\$ 4,603,473	\$ 3,047,582	\$ 527,642		\$ 0	\$ 1,702,447	\$ 10,463,130	\$ 20,344,274	\$ 25,620,968

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 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	\$ 54,530,558	\$ 309,809						\$ 54,840,367	\$ 55,502,740	\$ 55,039,582	\$ 54,810,673
Improvement and Modernization Fund	\$ 113,238							\$ 113,238	\$ 113,238	\$ 113,238	\$ 113,238
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 3,804,164							\$ 3,804,164	\$ 4,346,895	\$ 4,019,817	\$ 3,302,550
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 4,920,136							\$ 4,920,136	\$ 4,858,216	\$ 4,719,965	\$ 4,162,306
Other Miscellaneous	\$ 3,544,268							\$ 3,544,268	\$ 3,544,268	\$ 3,544,268	\$ 3,544,269
	\$ 66,912,364	\$ 309,809						\$ 67,222,173	\$ 68,365,357	\$ 67,436,869	\$ 65,933,036
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,482,465					\$ 1,482,465	\$ 1,546,300	\$ 1,557,001	\$ 1,447,012
Other Judicial Council Grants			\$ 45,656					\$ 45,656	\$ 15,000	\$ 14,911	\$ 14,911
Non-Judicial Council Grants											
			\$ 1,528,121					\$ 1,528,121	\$ 1,561,300	\$ 1,571,912	\$ 1,461,923
Other Financing Sources											
Interest Income	\$ 175,878	\$ 68,625				\$ 43,221		\$ 287,723	\$ 373,920	\$ 372,898	\$ 190,066
Investment Income											
Donations											
Local Fees	\$ 722,016	\$ 130,959						\$ 852,974	\$ 1,055,890	\$ 1,055,391	\$ 1,224,786
Non-Fee Revenues	\$ 1,414	\$ 49,318						\$ 50,732	\$ 64,100	\$ 64,043	\$ 79,237
Enhanced Collections	\$ 0	\$ 3,854,232						\$ 3,854,232	\$ 3,996,617	\$ 3,732,177	\$ 3,516,098
Escheatment	\$ 46,671							\$ 46,671			
Prior Year Revenue	\$ 36,947	\$ 392,082	\$ 2,501					\$ 431,531		\$ 10,000	
County Program - Restricted	\$ (2,704)	\$ 216,100						\$ 213,396	\$ 184,001	\$ 198,919	\$ 200,973
Reimbursement Other	\$ 407,762	\$ 122,196				\$ 559,175		\$ 1,089,134	\$ 691,096	\$ 682,687	\$ 760,615
Sale of Fixed Assets											\$ 27,583
Other Miscellaneous	\$ 2,671					\$ 9,910,583		\$ 9,913,254	\$ 8,638,735	\$ 8,471,819	\$ 7,928,100
	\$ 1,390,655	\$ 4,833,512	\$ 2,501			\$ 10,512,980		\$ 16,739,648	\$ 15,004,359	\$ 14,587,934	\$ 13,927,458
Total Revenues	\$ 68,303,019	\$ 5,143,321	\$ 1,530,622			\$ 10,512,980		\$ 85,489,942	\$ 84,931,016	\$ 83,596,716	\$ 81,322,417
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 31,260,447	\$ 1,559,747	\$ 923,198			\$ 0		\$ 33,743,393	\$ 30,025,745	\$ 31,985,054	\$ 32,505,594
Temp Help	\$ 82,599		\$ 1,448					\$ 84,047	\$ 304,631	\$ 214,495	
Overtime	\$ 46,087	\$ 805						\$ 46,893	\$ 1	\$ 233,331	
Staff Benefits	\$ 25,764,776	\$ 1,583,434	\$ 650,216			\$ 15,976		\$ 28,014,402	\$ 29,799,271	\$ 25,421,740	\$ 25,699,558
	\$ 57,153,910	\$ 3,143,987	\$ 1,574,862			\$ 15,976		\$ 61,888,735	\$ 60,129,648	\$ 57,854,620	\$ 58,205,152
Operating Expenses and Equipment											
General Expense	\$ 2,082,747	\$ 13,787	\$ 41,758			\$ 3,180		\$ 2,141,471	\$ 2,693,381	\$ 3,992,770	\$ 1,198,237
Printing	\$ 121,654	\$ 1,188	\$ 2,976					\$ 125,818	\$ 139,880	\$ 138,938	\$ 127,435
Telecommunications	\$ 617,224	\$ 9,390						\$ 626,614	\$ 548,648	\$ 603,149	\$ 436,595
Postage	\$ 404,926	\$ 33,300	\$ 1,432					\$ 439,658	\$ 541,125	\$ 540,847	\$ 460,007
Insurance	\$ 28,667					\$ 1,126,400		\$ 1,155,067	\$ 1,006,775	\$ 1,062,815	\$ 1,030,066
In-State Travel	\$ 79,106	\$ 1,629	\$ 3,825					\$ 84,560	\$ 108,987	\$ 96,123	\$ 94,710
Out-of-State Travel	\$ 4,649							\$ 4,649	\$ 5,110	\$ 5,102	\$ 16,453
Training	\$ 25,603	\$ 853	\$ 2,560					\$ 29,016	\$ 36,145	\$ 63,167	\$ 36,414
Security Services	\$ 900							\$ 900			\$ 897
Facility Operations	\$ 2,685,518	\$ 170	\$ 8					\$ 2,685,695	\$ 4,234,047	\$ 2,979,773	\$ 5,395,551
Utilities	\$ 14,799							\$ 14,799	\$ 70,000	\$ 69,948	\$ 18,714
Contracted Services	\$ 5,438,970	\$ 406,196				\$ 559,380		\$ 6,404,546	\$ 5,927,175	\$ 5,689,158	\$ 5,004,586
Consulting and Professional Services	\$ (107,984)	\$ 730,561						\$ 622,578	\$ 623,973	\$ 743,687	\$ 701,273
Information Technology	\$ 631,787	\$ 449,838						\$ 1,081,624	\$ 1,661,088	\$ 1,623,692	\$ 932,993
Major Equipment	\$ 86,164							\$ 86,164		\$ 255,868	\$ 1
Other Items of Expense	\$ 42,064	\$ 104	\$ 912					\$ 43,080	\$ 160,800	\$ 48,930	\$ 28,570
	\$ 12,156,793	\$ 1,647,015	\$ 53,471			\$ 1,688,960		\$ 15,546,239	\$ 17,757,134	\$ 17,913,967	\$ 15,482,502
Special Items of Expense											
Grand Jury	\$ 690							\$ 690	\$ 500	\$ 643	\$ 449
Jury Costs	\$ 550,639							\$ 550,639	\$ 620,200	\$ 619,672	\$ 602,607
Judgements, Settlements and Claims	\$ 71,478					\$ 7,457,336		\$ 7,528,814	\$ 7,412,300	\$ 7,324,437	\$ 7,031,707
Debt Service											
Other	\$ 0							\$ 0		\$ 0	
Capital Costs											
Internal Cost Recovery	\$ (884,359)	\$ 581,420	\$ 302,939					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 58,811	\$ 27,172						\$ 85,983			
	\$ (202,741)	\$ 608,592	\$ 302,939			\$ 7,457,336		\$ 8,166,126	\$ 8,033,000	\$ 7,944,752	\$ 7,634,763
Total Expenditures	\$ 69,107,962	\$ 5,399,593	\$ 1,931,272			\$ 9,162,272		\$ 85,601,100	\$ 85,919,782	\$ 83,713,339	\$ 81,322,417
Excess (Deficit) of Revenues Over Expenditures	\$ (804,943)	\$ (256,272)	\$ (400,651)			\$ 1,350,707		\$ (111,158)	\$ (988,766)	\$ (116,623)	\$ 0
Operating Transfers In (Out)	\$ 1,441,005	\$ (361,047)	\$ 400,651			\$ (1,480,608)		\$ 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)	\$ 1,493,288	\$ 2,890,744	\$ 0			\$ 506,672		\$ 4,890,703	\$ 4,013,096	\$ 5,001,862	\$ 5,118,484

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

For the month ended June										
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	\$ 20,452,713	\$ 1,624,899	\$ 71,478			\$ 41,003	\$ 22,190,093	\$ 19,723,202	\$ 21,244,225	\$ 20,031,627
Traffic & Other Infractions	\$ 3,861,008	\$ 116,723					\$ 3,977,731	\$ 3,549,352	\$ 3,454,996	\$ 3,104,791
Other Criminal Cases	\$ 4,772,387	\$ 41,404					\$ 4,813,791	\$ 4,820,525	\$ 4,464,078	\$ 4,688,318
Civil	\$ 4,919,274	\$ 16,904			\$ 0	\$ (21,600)	\$ 4,914,579	\$ 4,512,099	\$ 4,831,787	\$ 4,996,164
Family & Children Services	\$ 6,400,377	\$ 65,431				\$ (81,251)	\$ 6,384,557	\$ 6,962,794	\$ 5,766,017	\$ 6,462,559
Probate, Guardianship & Mental Health Services	\$ 1,388,408	\$ 7,443					\$ 1,395,851	\$ 1,290,599	\$ 996,576	\$ 1,477,912
Juvenile Dependency Services	\$ 698,797	\$ 2,723,042					\$ 3,421,839	\$ 3,209,406	\$ 2,854,470	\$ 2,732,625
Juvenile Delinquency Services	\$ 780,887	\$ 24,725					\$ 805,612	\$ 779,764	\$ 695,090	\$ 527,661
Other Court Operations	\$ 2,782,348	\$ 488,042					\$ 3,270,390	\$ 4,097,567	\$ 3,314,283	\$ 3,303,145
Court Interpreters	\$ 2,613,374	\$ 1,228,415					\$ 3,841,789	\$ 4,346,896	\$ 3,660,932	\$ 3,495,663
Jury Services	\$ 627,889	\$ 126,722	\$ 550,639			\$ 10,645	\$ 1,315,895	\$ 1,630,176	\$ 1,519,593	\$ 1,375,412
Security		\$ 158,430					\$ 158,430	\$ 187,760	\$ 487,079	\$ 49,405
Trial Court Operations Program	\$ 49,297,461	\$ 6,622,180	\$ 622,117		\$ 0	\$ (51,202)	\$ 56,490,555	\$ 55,110,140	\$ 53,289,127	\$ 52,245,282
Enhanced Collections	\$ 2,937,103	\$ 335,563			\$ 581,420	\$ 6,299	\$ 3,860,385	\$ 4,061,437	\$ 3,796,394	\$ 3,631,261
Other Non-Court Operations	\$ 88,675	\$ 1,879,319	\$ 7,458,026				\$ 9,426,020	\$ 8,919,940	\$ 9,181,030	\$ 8,767,945
Non-Court Operations Program	\$ 3,025,778	\$ 2,214,882	\$ 7,458,026		\$ 581,420	\$ 6,299	\$ 13,286,405	\$ 12,981,377	\$ 12,977,424	\$ 12,399,206
Executive Office	\$ 2,634,468	\$ 20,505					\$ 2,654,973	\$ 2,234,017	\$ 2,204,611	\$ 2,189,202
Fiscal Services	\$ 979,386	\$ 411,859				\$ 11,962	\$ 1,403,207	\$ 1,165,836	\$ 1,008,576	\$ 1,606,900
Human Resources	\$ 870,926	\$ 79,538				\$ 588	\$ 951,053	\$ 908,673	\$ 1,059,563	\$ 988,746
Business & Facilities Services	\$ 2,163,160	\$ 3,431,203			\$ (581,420)	\$ 97,369	\$ 5,110,312	\$ 7,810,417	\$ 6,617,924	\$ 7,168,067
Information Technology	\$ 2,917,556	\$ 2,766,072				\$ 20,967	\$ 5,704,595	\$ 5,709,322	\$ 6,556,115	\$ 4,725,014
Court Administration Program	\$ 9,565,496	\$ 6,709,177			\$ (581,420)	\$ 130,887	\$ 15,824,140	\$ 17,828,265	\$ 17,446,788	\$ 16,677,929
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 61,888,735	\$ 15,546,239	\$ 8,080,143		\$ 0	\$ 85,983	\$ 85,601,100	\$ 85,919,782	\$ 83,713,339	\$ 81,322,417

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	776,143	-	776,143	-	-	-	-	506,672	-	1,282,815
Restricted	215,367	-	215,367	2,890,744	-	-	-	-	-	3,106,111
Committed	693,832	-	693,832	-	-	-	-	-	-	693,832
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	(192,055)	-	(192,055)	-	-	-	-	-	-	(192,055)
Total	\$ 1,493,287	\$ -	\$ 1,493,287	\$ 2,890,744	\$ -	\$ -	\$ -	\$ 506,672	\$ -	\$ 4,890,703