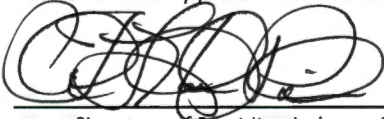


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

10/12/2023

Date

Kern

Court

2023-24 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kern

Court

2023-24 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Kern

 Court

2023-24 Q1

 Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	590.25	515			

¹ Total 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						2022/23	
		Fiscal Year 2023/24							
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	Special Revenue			Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (10,897,211)	\$ 8,217,775	\$ (1,258,394)			\$ 2,421,505	\$ 9,189	\$ (1,507,136)	\$ 339,531
Payroll	\$ 0							\$ 0	\$ (338,204)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other	\$ 42,668							\$ 42,668	\$ 32,805
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 10,500							\$ 10,500	\$ 10,800
Cash with County	\$ 0					\$ 0	\$ 10,482,496	\$ 10,482,496	\$ 5,751,612
Cash Outside of the JCC	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 27,219,082						\$ 814,712	\$ 28,033,794	\$ 35,042,951
Total Cash and Cash Equivalents	\$ 16,380,039	\$ 8,217,775	\$ (1,258,394)			\$ 2,421,505	\$ 11,306,398	\$ 37,067,322	\$ 40,844,496
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 166	\$ 331,735				\$ 0		\$ 331,901	\$ 239,385
Dishonored Checks									
Due From Employee	\$ (449)							\$ (449)	\$ (662)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 79,975							\$ 79,975	\$ 54,496
Due From Other Courts									
Due From State	\$ 652,879	\$ 0	\$ 799,715					\$ 1,452,594	\$ 1,080,809
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 732,570	\$ 331,735	\$ 799,715			\$ 0		\$ 1,864,020	\$ 1,374,028
Prepaid Expenses - General	\$ 4,001,244	\$ 521						\$ 4,001,765	\$ 2,076,518
Salary and Travel Advances	\$ 0							\$ 0	\$ 1,008
Counties									
Total Prepaid Expenses	\$ 4,001,244	\$ 521						\$ 4,001,765	\$ 2,077,527
Other Assets	\$ 500,000					\$ 100,000		\$ 600,000	\$ 100,000
Total Other Assets	\$ 500,000					\$ 100,000		\$ 600,000	\$ 100,000
Total Assets	\$ 21,613,853	\$ 8,550,031	\$ (458,679)			\$ 2,521,505	\$ 11,306,398	\$ 43,533,108	\$ 44,396,050
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ (729,808)	\$ 32	\$ 0			\$ 0	\$ 0	\$ (729,776)	\$ (611,693)
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 2,469,518	\$ 0						\$ 2,469,518	\$ 1,212,808
TC145 Liability							\$ 821,422	\$ 821,422	\$ 794,599
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 2,479	\$ 2,479	\$ 866
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,739,710	\$ 32	\$ 0			\$ 0	\$ 823,902	\$ 2,563,644	\$ 1,396,580
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 10,482,496	\$ 10,482,496	\$ 5,751,612
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 10,482,496	\$ 10,482,496	\$ 5,751,612
Accrued Payroll	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 18,126
Benefits Payable	\$ (2,568)							\$ (2,568)	\$ (12,154)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 50							\$ 50	\$ 54
Payroll Clearing	\$ (1)		\$ 0					\$ (1)	\$ (1,165)
Total Payroll Liabilities	\$ (2,519)	\$ 0	\$ 0			\$ 0		\$ (2,519)	\$ 4,862
Revenue Collected in Advance	\$ 0	\$ 0				\$ 13,976		\$ 13,976	\$ 0
Liabilities For Deposits	\$ 75,896	\$ 155				\$ 0	\$ 0	\$ 76,050	\$ 121,323
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections						\$ 0		\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 52							\$ 52	\$ 0
Total Other Liabilities	\$ 75,948	\$ 155				\$ 13,976	\$ 0	\$ 90,078	\$ 121,323
Total Liabilities	\$ 1,813,139	\$ 187	\$ 0			\$ 13,976	\$ 11,306,398	\$ 13,133,699	\$ 7,274,377
Total Fund Balance	\$ 19,800,715	\$ 8,549,844	\$ (458,679)			\$ 2,507,530		\$ 30,399,409	\$ 37,121,673
Total Liabilities and Fund Balance	\$ 21,613,853	\$ 8,550,031	\$ (458,679)			\$ 2,521,505	\$ 11,306,398	\$ 43,533,108	\$ 44,396,050

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 2023/24								2022/23			
	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	\$ 27,316,271	\$ 24,891					\$ 27,341,162			\$ 26,817,919	\$ 61,423,208
Improvement and Modernization Fund	\$ 0						\$ 0				\$ 113,238
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ (902,602)						\$ (902,602)			\$ 1,663,007	\$ 3,520,196
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 580,388						\$ 580,388			\$ 503,866	\$ 6,137,352
Other Miscellaneous		\$ 4,526,051					\$ 4,526,051			\$ 4,675,036	\$ 5,374,946
	\$ 26,994,057	\$ 4,550,942					\$ 31,544,999			\$ 33,659,828	\$ 76,568,940
Grants											
AB 1058 Commissioner/Facilitator										\$ 374,226	\$ 1,523,302
Other Judicial Council Grants											\$ 11,875
Non-Judicial Council Grants											
										\$ 374,226	\$ 1,535,177
Other Financing Sources											
Interest Income	\$ 216,135	\$ 138,217				\$ 14,000	\$ 368,352			\$ 110,994	\$ 93,920
Investment Income											
Donations											
Local Fees	\$ 1,428	\$ 24,460					\$ 25,889			\$ 45,023	\$ 185,595
Non-Fee Revenues	\$ 2,400	\$ 6,175					\$ 8,575			\$ 12,566	\$ 58,850
Enhanced Collections		\$ 779,508					\$ 779,508			\$ 584,490	\$ 4,681,871
Escheatment											\$ 20,000
Prior Year Revenue	\$ 18,574						\$ 18,574			\$ 3,547	\$ 50,000
County Program - Restricted		\$ 14,857					\$ 14,857			\$ 46,101	\$ 59,400
Reimbursement Other	\$ 52,298	\$ 10,280				\$ 181,087	\$ 243,665			\$ 187,763	\$ 1,525,756
Sale of Fixed Assets										\$ 14,000	\$ 14,000
Other Miscellaneous	\$ 934					\$ 1,919,067	\$ 1,920,001			\$ 1,916,252	\$ 9,543,000
	\$ 291,768	\$ 973,499				\$ 2,114,154	\$ 3,379,422			\$ 2,920,736	\$ 16,232,392
Total Revenues	\$ 27,285,825	\$ 5,524,441				\$ 2,114,154	\$ 34,924,420			\$ 36,954,790	\$ 94,336,509
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 6,354,495	\$ 433,760	\$ 217,648			\$ 37,881	\$ 7,043,784			\$ 6,358,238	\$ 32,540,417
Temp Help	\$ 62,690					\$ 3,483	\$ 66,174			\$ 47,956	\$ 161,586
Overtime	\$ 33,281	\$ 863					\$ 34,144			\$ 25,377	\$ 84,085
Staff Benefits	\$ 5,489,068	\$ 298,832	\$ 161,867			\$ 25,783	\$ 5,975,551			\$ 5,487,958	\$ 29,349,615
	\$ 11,939,535	\$ 733,455	\$ 379,516			\$ 67,147	\$ 13,119,653			\$ 11,919,529	\$ 62,135,703
Operating Expenses and Equipment											
General Expense	\$ 1,692,880	\$ 19,863	\$ 2,416			\$ 285	\$ 1,715,443			\$ 869,851	\$ 8,972,785
Printing	\$ 23,888						\$ 23,888			\$ 19,597	\$ 116,639
Telecommunications	\$ 38,284	\$ 5,836					\$ 44,120			\$ 104,704	\$ 1,270,320
Postage	\$ 41,636	\$ 20,000	\$ 867				\$ 62,503			\$ 66,977	\$ 507,109
Insurance	\$ 3,389					\$ 298,681	\$ 302,070			\$ 249,357	\$ 998,275
In-State Travel	\$ 14,122						\$ 14,122			\$ 12,055	\$ 66,050
Out-of-State Travel											
Training	\$ 13,199	\$ 1,475					\$ 14,674			\$ 33,400	\$ 136,700
Security Services	\$ 2,040						\$ 2,040			\$ 2,420	\$ 2,420
Facility Operations	\$ 114,642	\$ 6,146				\$ 49	\$ 120,836			\$ 210,260	\$ 5,932,163
Utilities	\$ 0						\$ 0			\$ 0	\$ 13,250
Contracted Services	\$ 1,246,833	\$ 32,920				\$ 150,285	\$ 1,430,037			\$ 1,188,556	\$ 7,684,090
Consulting and Professional Services	\$ 551,829	\$ (592)					\$ 551,236			\$ 676,404	\$ 2,069,982
Information Technology	\$ 262,461	\$ 45,269	\$ 145				\$ 307,875			\$ 592,570	\$ 1,392,249
Major Equipment	\$ 935,060						\$ 935,060			\$ 29,252	\$ 1,603,610
Other Items of Expense	\$ 7,761						\$ 7,761			\$ 8,916	\$ 51,750
	\$ 4,948,021	\$ 130,917	\$ 3,427			\$ 449,300	\$ 5,531,665			\$ 4,061,898	\$ 30,817,392
Special Items of Expense											
Grand Jury											\$ 1,300
Jury Costs	\$ 121,513						\$ 121,513			\$ 89,180	\$ 682,500
Judgements, Settlements and Claims						\$ (338,457)	\$ (338,457)			\$ 622,668	\$ 7,917,500
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (224,959)	\$ 149,223	\$ 75,736				\$ 0			\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 59,227	\$ 354				\$ (71,366)	\$ (11,784)			\$ (121,153)	\$ (49,291)
	\$ (44,220)	\$ 149,577	\$ 75,736			\$ (409,822)	\$ (228,728)			\$ 590,695	\$ 8,552,009
Total Expenditures	\$ 16,843,396	\$ 1,013,950	\$ 458,679			\$ 106,625	\$ 18,422,590			\$ 16,572,121	\$ 101,505,104
Excess (Deficit) of Revenues Over Expenditures	\$ 10,442,489	\$ 4,510,491	\$ (458,679)			\$ 2,007,530	\$ 16,501,830			\$ 20,382,668	\$ (7,168,595)
Operating Transfers In (Out)											\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 9,358,226	\$ 4,039,353	\$ 0			\$ 500,000	\$ 13,897,579	\$ 13,897,579		\$ 16,739,005	\$ 16,739,005
Ending Balance (Deficit)	\$ 19,800,715	\$ 8,549,844	\$ (458,679)			\$ 2,507,530	\$ 30,399,409	\$ 13,897,579		\$ 37,121,673	\$ 9,570,410

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

For the month ended September										
	Fiscal Year 2023/24							2022/23		
	Personnel 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	\$ 3,707,412	\$ 394,134				\$ 41,707	\$ 4,143,253		\$ 3,851,771	\$ 22,747,663
Traffic & Other Infractions	\$ 655,220	\$ 28,154					\$ 683,374		\$ 719,494	\$ 2,995,620
Other Criminal Cases	\$ 874,101	\$ 4,898				\$ 105	\$ 879,104		\$ 877,902	\$ 4,121,888
Civil	\$ 793,224	\$ 1,650				\$ (320)	\$ 794,554		\$ 757,190	\$ 4,068,359
Family & Children Services	\$ 1,388,985	\$ 8,421				\$ 1,493	\$ 1,398,899		\$ 1,185,545	\$ 8,487,070
Probate, Guardianship & Mental Health Services	\$ 232,645	\$ 3,815					\$ 236,460		\$ 156,982	\$ 1,489,550
Juvenile Dependency Services	\$ 123,934	\$ 608,087				\$ 1,500	\$ 733,522		\$ 484,244	\$ 3,959,735
Juvenile Delinquency Services	\$ 162,588	\$ 7,015				\$ 2,800	\$ 172,403		\$ 152,135	\$ 832,176
Other Court Operations	\$ 722,709	\$ 659,944			\$ 1,958	\$ 1,040	\$ 1,385,651		\$ 862,693	\$ 5,707,489
Court Interpreters	\$ 451,926	\$ 295,614				\$ 5,697	\$ 753,237		\$ 738,097	\$ 3,520,196
Jury Services	\$ 130,370	\$ 39,157	\$ 121,513				\$ 291,040		\$ 213,942	\$ 1,516,216
Security		\$ 13,093					\$ 13,093		\$ 21,552	\$ 105,560
Trial Court Operations Program	\$ 9,243,113	\$ 2,063,983	\$ 121,513		\$ 1,958	\$ 54,022	\$ 11,484,590		\$ 10,021,548	\$ 59,551,522
Enhanced Collections	\$ 559,634	\$ 87,114			\$ 132,406	\$ (182)	\$ 778,972		\$ 593,911	\$ 4,681,653
Other Non-Court Operations	\$ 200,231	\$ 493,103	\$ (338,457)		\$ 14,859	\$ (71,366)	\$ 298,370		\$ 1,013,863	\$ 11,415,528
Non-Court Operations Program	\$ 759,865	\$ 580,217	\$ (338,457)		\$ 147,265	\$ (71,548)	\$ 1,077,342		\$ 1,607,774	\$ 16,097,181
Executive Office	\$ 740,000	\$ 21,932				\$ 0	\$ 761,932		\$ 665,939	\$ 3,480,161
Fiscal Services	\$ 239,001	\$ 42,181				\$ (45)	\$ 281,137		\$ 275,354	\$ 2,151,187
Human Resources	\$ 1,018,406	\$ 60,624				\$ (64)	\$ 1,078,966		\$ 905,293	\$ 1,309,869
Business & Facilities Services	\$ 627,270	\$ 1,310,456			\$ (149,223)	\$ 7,015	\$ 1,795,518		\$ 1,028,771	\$ 11,212,823
Information Technology	\$ 491,998	\$ 1,452,272				\$ (1,164)	\$ 1,943,105		\$ 2,067,443	\$ 7,702,361
Court Administration Program	\$ 3,116,674	\$ 2,887,465			\$ (149,223)	\$ 5,741	\$ 5,860,657		\$ 4,942,800	\$ 25,856,401
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 13,119,653	\$ 5,531,665	\$ (216,944)		\$ 0	\$ (11,784)	\$ 18,422,590		\$ 16,572,121	\$ 101,505,104