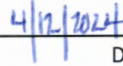


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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



Date

Kern

Court

2023-24 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kern

Court

2023-24 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions**

Kern

Court

2023-24 Q3

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	590.25	515	515	513	

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 March									
Fiscal Year 2023/24								2022/23	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (7,584,768)	\$ 7,235,723	\$ (1,728,824)			\$ 2,404,989	\$ 10,229	\$ 337,349	\$ (1,093,356)
Payroll	\$ (440,463)							\$ (440,463)	\$ (3,833)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other	\$ 36,457							\$ 36,457	\$ 47,130
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 10,700							\$ 10,700	\$ 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	\$ 13,359,656						\$ 784,605	\$ 14,144,261	\$ 26,175,054
Total Cash and Cash Equivalents	\$ 5,386,582	\$ 7,235,723	\$ (1,728,824)			\$ 2,404,989	\$ 11,277,330	\$ 24,575,800	\$ 30,892,406
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 166	\$ 333,250				\$ 26,223		\$ 359,638	\$ 435,644
Dishonored Checks									
Due From Employee	\$ 7,159							\$ 7,159	\$ (317)
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	\$ 6,342,177	\$ 0	\$ 1,366,355					\$ 7,708,532	\$ 560,459
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 6,429,476	\$ 333,250	\$ 1,366,355			\$ 26,223		\$ 8,155,303	\$ 1,050,282
Prepaid Expenses - General	\$ 2,844,659	\$ 1,042						\$ 2,845,702	\$ 2,066,935
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 2,844,659	\$ 1,042						\$ 2,845,702	\$ 2,066,935
Other Assets	\$ 500,000					\$ 100,000		\$ 600,000	\$ 100,000
Total Other Assets	\$ 500,000					\$ 100,000		\$ 600,000	\$ 100,000
Total Assets	\$ 15,160,717	\$ 7,570,015	\$ (362,469)			\$ 2,531,212	\$ 11,277,330	\$ 36,176,805	\$ 34,109,623
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ (1,255,138)	\$ 10,000	\$ 0			\$ 0	\$ 0	\$ (1,245,138)	\$ (723,693)
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 749,717	\$ 0						\$ 749,717	\$ 1,506,877
TC145 Liability							\$ 792,768	\$ 792,768	\$ 721,248
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 224							\$ 224	\$ 0
Interest							\$ 2,065	\$ 2,065	\$ 1,485
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ (505,197)	\$ 10,000	\$ 0			\$ 0	\$ 794,834	\$ 299,636	\$ 1,505,917
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	\$ 0
Benefits Payable	\$ (8,383)							\$ (8,383)	\$ 3,106
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (25)							\$ (25)	\$ 134
Payroll Clearing	\$ (732)							\$ (732)	\$ 0
Total Payroll Liabilities	\$ (9,140)	\$ 0	\$ 0			\$ 0		\$ (9,140)	\$ 3,240
Revenue Collected in Advance	\$ 0	\$ 0				\$ 22,448		\$ 22,448	\$ 0
Liabilities For Deposits	\$ 66,600	\$ 155	\$ 0			\$ 40	\$ 0	\$ 66,795	\$ 59,770
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections						\$ 0		\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 47
Total Other Liabilities	\$ 66,600	\$ 155	\$ 0			\$ 22,488	\$ 0	\$ 89,243	\$ 59,816
Total Liabilities	\$ (447,737)	\$ 10,155	\$ 0			\$ 22,488	\$ 11,277,330	\$ 10,862,235	\$ 7,320,584
Total Fund Balance	\$ 15,608,454	\$ 7,559,860	\$ (362,469)			\$ 2,508,724		\$ 25,314,570	\$ 26,789,039
Total Liabilities and Fund Balance	\$ 15,160,717	\$ 7,570,015	\$ (362,469)			\$ 2,531,212	\$ 11,277,330	\$ 36,176,805	\$ 34,109,623

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 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	\$ 50,272,096	\$ 174,331					\$ 50,446,427	\$ 59,262,273	\$ 47,169,437	\$ 61,423,208	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 124,567		\$ 113,238	
Judges' Compensation (0150019)							\$ 3,142,865	\$ 4,219,125	\$ 3,694,585	\$ 3,520,196	
Court Interpreter (0150037)	\$ 3,142,865										
Civil Coordination Reimbursement (0150091)							\$ 4,024,904	\$ 6,345,775	\$ 3,154,591	\$ 6,137,352	
MOU Reimbursements (0150010 and General)	\$ 4,024,904						\$ 8,070,319	\$ 8,181,611	\$ 8,219,304	\$ 5,374,946	
Other Miscellaneous	\$ 3,544,268	\$ 4,526,051									
	\$ 60,984,133	\$ 4,700,382					\$ 65,684,515	\$ 78,133,351	\$ 62,237,917	\$ 76,568,940	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,366,355				\$ 1,366,355	\$ 1,675,777	\$ 771,696	\$ 1,523,302	
Other Judicial Council Grants										\$ 11,875	
Non-Judicial Council Grants											
			\$ 1,366,355				\$ 1,366,355	\$ 1,675,777	\$ 771,696	\$ 1,535,177	
Other Financing Sources											
Interest Income	\$ 555,394	\$ 351,038				\$ 81,227	\$ 987,659	\$ 907,100	\$ 923,130	\$ 93,920	
Investment Income											
Donations											
Local Fees	\$ 5,997	\$ 92,481					\$ 98,477	\$ 217,975	\$ 140,888	\$ 185,595	
Non-Fee Revenues	\$ 3,112	\$ 16,545					\$ 19,657	\$ 61,042	\$ 24,983	\$ 58,850	
Enhanced Collections		\$ 2,863,916					\$ 2,863,916	\$ 3,973,078	\$ 2,475,770	\$ 4,681,871	
Escheatment	\$ 21,100						\$ 21,100	\$ 55,745	\$ 72,803	\$ 20,000	
Prior Year Revenue	\$ 421,669	\$ 14,977	\$ (3,896)				\$ 432,751	\$ 12,934	\$ (536,660)	\$ 50,000	
County Program - Restricted		\$ 107,509					\$ 107,509	\$ 199,000	\$ 123,879	\$ 59,400	
Reimbursement Other	\$ 218,891	\$ 32,370				\$ 637,005	\$ 888,265	\$ 1,437,086	\$ 986,571	\$ 1,525,756	
Sale of Fixed Assets	\$ 26,400						\$ 26,400		\$ 14,000	\$ 14,000	
Other Miscellaneous	\$ 2,898						\$ 2,898	\$ 9,119,746	\$ 6,704,687	\$ 9,543,000	
	\$ 1,255,461	\$ 3,478,835	\$ (3,896)			\$ 7,941,175	\$ 12,671,574	\$ 15,983,706	\$ 10,930,050	\$ 16,232,392	
Total Revenues	\$ 62,239,594	\$ 8,179,217	\$ 1,362,459			\$ 7,941,175	\$ 79,722,445	\$ 95,792,834	\$ 73,939,663	\$ 94,336,509	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 24,580,620	\$ 1,561,263	\$ 826,647			\$ 144,761	\$ 27,113,291	\$ 34,830,435	\$ 24,243,291	\$ 32,540,417	
Temp Help	\$ 132,239					\$ 14,112	\$ 146,351	\$ 48,603	\$ 199,103	\$ 161,586	
Overtime	\$ 68,929	\$ 3,132				\$ 18	\$ 72,079	\$ 62,100	\$ 114,389	\$ 84,085	
Staff Benefits	\$ 18,688,726	\$ 1,084,192	\$ 603,893			\$ 91,677	\$ 20,468,488	\$ 32,787,983	\$ 18,422,123	\$ 29,349,615	
	\$ 43,470,513	\$ 2,648,587	\$ 1,430,540			\$ 250,568	\$ 47,800,208	\$ 67,729,121	\$ 42,978,907	\$ 62,135,703	
Operating Expenses and Equipment											
General Expense	\$ 3,757,437	\$ 260,708	\$ 9,434			\$ 390	\$ 4,027,969	\$ 4,959,379	\$ 4,221,119	\$ 8,972,785	
Printing	\$ 61,550	\$ 2,589					\$ 64,139	\$ 89,850	\$ 57,008	\$ 116,639	
Telecommunications	\$ 228,504	\$ 14,528					\$ 243,032	\$ 319,878	\$ 340,776	\$ 1,270,320	
Postage	\$ 154,601	\$ 39,900	\$ 1,475				\$ 195,977	\$ 267,225	\$ 233,249	\$ 507,109	
Insurance	\$ 43,779						\$ 892,898	\$ 1,125,600	\$ 822,759	\$ 998,275	
In-State Travel	\$ 51,167	\$ 2,058	\$ 1,129				\$ 54,354	\$ 67,600	\$ 39,045	\$ 66,050	
Out-of-State Travel											
Training	\$ 19,271	\$ 1,475	\$ 500				\$ 21,246	\$ 73,750	\$ 47,860	\$ 136,700	
Security Services	\$ 2,040						\$ 2,040			\$ 2,420	
Facility Operations	\$ 963,984	\$ 91,479				\$ 49	\$ 1,055,511	\$ 2,440,787	\$ 860,483	\$ 5,932,163	
Utilities	\$ 11,121						\$ 11,121	\$ 28,750	\$ 4,465	\$ 13,250	
Contracted Services	\$ 4,896,639	\$ 241,412				\$ 478,019	\$ 5,616,069	\$ 8,359,771	\$ 4,993,419	\$ 7,684,090	
Consulting and Professional Services	\$ 700,391	\$ 582,481					\$ 1,282,872	\$ 4,138,296	\$ 1,595,222	\$ 2,069,982	
Information Technology	\$ 1,033,011	\$ 64,458	\$ 145				\$ 1,097,614	\$ 859,534	\$ 1,394,219	\$ 1,392,249	
Major Equipment	\$ 1,625,444	\$ 99,987					\$ 1,725,431	\$ 1,704,388	\$ 711,621	\$ 1,603,610	
Other Items of Expense	\$ 32,229						\$ 32,229	\$ 69,575	\$ 46,902	\$ 51,750	
	\$ 13,581,169	\$ 1,401,074	\$ 12,684			\$ 1,327,576	\$ 16,322,502	\$ 24,504,383	\$ 15,308,146	\$ 30,817,392	
Special Items of Expense											
Grand Jury								\$ 1,000	\$ 50	\$ 1,300	
Jury Costs	\$ 380,564						\$ 380,564	\$ 569,500	\$ 383,109	\$ 682,500	
Judgements, Settlements and Claims	\$ 834					\$ 3,775,589	\$ 3,776,423	\$ 7,824,717	\$ 5,332,208	\$ 7,917,500	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (894,380)	\$ 608,780	\$ 285,600				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 145,358	\$ 269	\$ (3,896)			\$ (115,974)	\$ 25,756	\$ 1,575,537	\$ (112,790)	\$ (49,291)	
	\$ (367,624)	\$ 609,049	\$ 281,704			\$ 3,659,615	\$ 4,182,743	\$ 9,970,754	\$ 5,602,577	\$ 8,552,009	
Total Expenditures	\$ 56,684,058	\$ 4,658,709	\$ 1,724,928			\$ 5,237,759	\$ 68,305,453	\$ 102,204,258	\$ 63,889,629	\$ 101,505,104	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,555,537	\$ 3,520,507	\$ (362,469)			\$ 2,703,416	\$ 11,416,991	\$ (6,411,424)	\$ 10,050,034	\$ (7,168,595)	
Operating Transfers In (Out)	\$ 694,692					\$ (694,692)	\$ 0	\$ 0	\$ 0	\$ 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)	\$ 15,608,454	\$ 7,559,860	\$ (362,469)			\$ 2,508,724	\$ 25,314,570	\$ 7,486,155	\$ 26,789,039	\$ 9,570,410	

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

	For the month ended March									
	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	\$ 14,010,568	\$ 1,341,456				\$ 42,430	\$ 15,394,454	\$ 20,058,599	\$ 14,240,535	\$ 22,747,663
Traffic & Other Infractions	\$ 2,587,920	\$ 54,247					\$ 2,642,167	\$ 4,046,241	\$ 2,517,791	\$ 2,995,620
Other Criminal Cases	\$ 3,352,211	\$ 27,835				\$ 105	\$ 3,380,151	\$ 5,174,365	\$ 3,234,581	\$ 4,121,888
Civil	\$ 2,871,537	\$ 13,764				\$ (320)	\$ 2,884,981	\$ 4,455,144	\$ 2,904,684	\$ 4,068,359
Family & Children Services	\$ 5,498,294	\$ 602,972				\$ 1,613	\$ 6,102,879	\$ 9,145,407	\$ 4,580,517	\$ 8,487,070
Probate, Guardianship & Mental Health Services	\$ 910,923	\$ 7,922					\$ 918,845	\$ 1,322,804	\$ 619,852	\$ 1,489,550
Juvenile Dependency Services	\$ 505,790	\$ 2,433,778				\$ 0	\$ 2,939,569	\$ 4,278,925	\$ 2,342,809	\$ 3,959,735
Juvenile Delinquency Services	\$ 609,461	\$ 17,277				\$ 2,800	\$ 629,538	\$ 834,628	\$ 588,015	\$ 832,176
Other Court Operations	\$ 2,723,436	\$ 1,748,226			\$ 6,200	\$ 1,060	\$ 4,478,922	\$ 5,236,409	\$ 4,034,493	\$ 5,707,489
Court Interpreters	\$ 1,652,541	\$ 1,005,578	\$ 834			\$ 6,097	\$ 2,665,050	\$ 4,501,417	\$ 2,668,407	\$ 3,520,196
Jury Services	\$ 499,570	\$ 140,926	\$ 380,564			\$ 217	\$ 1,021,277	\$ 1,436,791	\$ 1,011,175	\$ 1,516,216
Security		\$ 44,218					\$ 44,218	\$ 300,212	\$ 141,485	\$ 105,560
Trial Court Operations Program	\$ 35,222,249	\$ 7,438,201	\$ 381,398		\$ 6,200	\$ 54,002	\$ 43,102,050	\$ 60,790,942	\$ 38,884,345	\$ 59,551,522
Enhanced Collections	\$ 2,063,727	\$ 322,238			\$ 490,777	\$ (267)	\$ 2,876,475	\$ 3,973,078	\$ 2,472,018	\$ 4,681,653
Other Non-Court Operations	\$ 685,903	\$ 2,406,411	\$ 3,775,589		\$ 111,803	\$ (115,974)	\$ 6,863,732	\$ 14,536,198	\$ 7,845,485	\$ 11,415,528
Non-Court Operations Program	\$ 2,749,631	\$ 2,728,650	\$ 3,775,589		\$ 602,580	\$ (116,242)	\$ 9,740,207	\$ 18,509,276	\$ 10,317,503	\$ 16,097,181
Executive Office	\$ 2,995,570	\$ 41,642				\$ 0	\$ 3,037,212	\$ 4,448,948	\$ 2,463,929	\$ 3,480,161
Fiscal Services	\$ 1,016,132	\$ 195,384				\$ (45)	\$ 1,211,470	\$ 2,055,819	\$ 1,180,904	\$ 2,151,187
Human Resources	\$ 1,586,734	\$ 259,101				\$ (64)	\$ 1,845,770	\$ 1,462,311	\$ 1,504,115	\$ 1,309,869
Business & Facilities Services	\$ 2,303,822	\$ 2,563,231			\$ (608,780)	\$ 90,479	\$ 4,348,751	\$ 8,070,537	\$ 4,519,512	\$ 11,212,823
Information Technology	\$ 1,926,072	\$ 3,096,294				\$ (2,373)	\$ 5,019,992	\$ 6,866,425	\$ 5,019,322	\$ 7,702,361
Court Administration Program	\$ 9,828,329	\$ 6,155,651			\$ (608,780)	\$ 87,996	\$ 15,463,196	\$ 22,904,040	\$ 14,687,782	\$ 25,856,401
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 47,800,208	\$ 16,322,502	\$ 4,156,987		\$ 0	\$ 25,756	\$ 68,305,453	\$ 102,204,258	\$ 63,889,629	\$ 101,505,104