

**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.



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Signature of Presiding Judge or Court Executive

**08/19/2024**

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Date

Kern

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Court

2023-24 Q4

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Kern

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Court

2023-24 Q4

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Kern

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Court

2023-24 Q4

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	590.25	515	515	513	511

<sup>1</sup> 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 June  
 Fiscal Year 2023/24

2022/23

	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	\$ (9,849,730)	\$ 7,403,501	\$ 0			\$ 2,626,643	\$ 76,263	\$ 256,677	\$ (327,168)
Payroll	\$ (15,931)							\$ (15,931)	\$ (10,362)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other	\$ 45,892							\$ 45,892	\$ 38,250
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 1,056,229
Trust									
Credit Card									
Cash on Hand	\$ 10,700							\$ 10,700	\$ 10,300
Cash with County	\$ 0					\$ 0	\$ 11,203,195	\$ 11,203,195	\$ 10,482,496
Cash Outside of the JCC	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Held with the JCC	\$ 144,828							\$ 144,828	
Cash Equivalents	\$ 11,010,204						\$ 934,453	\$ 11,944,657	\$ 17,606,901
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,350,964</b>	<b>\$ 7,403,501</b>	<b>\$ 0</b>			<b>\$ 2,626,643</b>	<b>\$ 12,213,911</b>	<b>\$ 23,595,019</b>	<b>\$ 28,861,646</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 3,056	\$ 9,379				\$ 409,564		\$ 421,998	\$ 873,036
Accounts Receivable - General	\$ 0	\$ 33,644				\$ 45,633		\$ 79,277	\$ 98,961
Dishonored Checks									
Due From Employee	\$ 20,364							\$ 20,364	\$ 7,170
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 351,507	\$ 0						\$ 351,507	\$ 1,154,058
Due From Other Governments	\$ 79,975					\$ 173		\$ 80,147	\$ 79,975
Due From Other Courts									
Due From State	\$ 6,946,366	\$ 85,487	\$ 344,003					\$ 7,375,855	\$ 2,534,944
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 7,401,267</b>	<b>\$ 128,510</b>	<b>\$ 344,003</b>			<b>\$ 455,369</b>		<b>\$ 8,329,148</b>	<b>\$ 4,748,144</b>
Prepaid Expenses - General	\$ 452,128	\$ 1,042						\$ 453,171	\$ 3,809,474
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 452,128</b>	<b>\$ 1,042</b>						<b>\$ 453,171</b>	<b>\$ 3,809,474</b>
Other Assets	\$ 500,000					\$ 100,000		\$ 600,000	\$ 100,000
<b>Total Other Assets</b>	<b>\$ 500,000</b>					<b>\$ 100,000</b>		<b>\$ 600,000</b>	<b>\$ 100,000</b>
<b>Total Assets</b>	<b>\$ 9,704,360</b>	<b>\$ 7,533,053</b>	<b>\$ 344,003</b>			<b>\$ 3,182,012</b>	<b>\$ 12,213,911</b>	<b>\$ 32,977,338</b>	<b>\$ 37,519,264</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 596,806	\$ 10,918				\$ 2,616,445		\$ 3,224,169	\$ 2,796,097
Accounts Payable - General	\$ 12,674	\$ 0	\$ 32			\$ 0	\$ 0	\$ 12,706	\$ 68,292
Due to Other Funds	\$ 0	\$ 34,662	\$ 286,178			\$ 30,666		\$ 351,507	\$ 1,154,058
Due to Other Courts									
Due to State	\$ 1,078,244	\$ 328,734						\$ 1,406,978	\$ 1,941,742
TC145 Liability							\$ 1,007,660	\$ 1,007,660	\$ 1,056,229
Due to Other Governments	\$ 19,509	\$ 290,776						\$ 310,285	\$ 350,062
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 270							\$ 270	\$ 0
Interest							\$ 3,056	\$ 3,056	\$ 1,104
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 1,707,503</b>	<b>\$ 665,090</b>	<b>\$ 286,210</b>			<b>\$ 2,647,111</b>	<b>\$ 1,010,716</b>	<b>\$ 6,316,630</b>	<b>\$ 7,367,585</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 11,203,195	\$ 11,203,195	\$ 10,482,496
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 11,203,195</b>	<b>\$ 11,203,195</b>	<b>\$ 10,482,496</b>
Accrued Payroll	\$ 2,405,607	\$ 125,616	\$ 57,792			\$ 14,967		\$ 2,603,983	\$ 2,454,756
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 17							\$ 17	\$ 0
Payroll Clearing	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 2,405,624</b>	<b>\$ 125,616</b>	<b>\$ 57,792</b>			<b>\$ 14,967</b>		<b>\$ 2,603,999</b>	<b>\$ 2,454,756</b>
Revenue Collected in Advance	\$ 272,280	\$ 2,168,081				\$ 19,815		\$ 2,460,175	\$ 3,249,119
Liabilities For Deposits	\$ 42,589	\$ 0	\$ 0			\$ 119	\$ 0	\$ 42,708	\$ 67,729
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections						\$ 0		\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 314,868</b>	<b>\$ 2,168,081</b>	<b>\$ 0</b>			<b>\$ 19,934</b>	<b>\$ 0</b>	<b>\$ 2,502,883</b>	<b>\$ 3,316,848</b>
<b>Total Liabilities</b>	<b>\$ 4,427,995</b>	<b>\$ 2,958,787</b>	<b>\$ 344,003</b>			<b>\$ 2,682,012</b>	<b>\$ 12,213,911</b>	<b>\$ 22,626,708</b>	<b>\$ 23,621,685</b>
<b>Total Fund Balance</b>	<b>\$ 5,276,364</b>	<b>\$ 4,574,266</b>	<b>\$ 0</b>			<b>\$ 500,000</b>		<b>\$ 10,350,630</b>	<b>\$ 13,897,579</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 9,704,360</b>	<b>\$ 7,533,053</b>	<b>\$ 344,003</b>			<b>\$ 3,182,012</b>	<b>\$ 12,213,911</b>	<b>\$ 32,977,338</b>	<b>\$ 37,519,264</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 June											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 60,524,919	\$ 299,482					\$ 60,824,401	\$ 59,262,273	\$ 59,351,888	\$ 61,423,208	
Improvement and Modernization Fund	\$ 135,397						\$ 135,397	\$ 124,567	\$ 114,618	\$ 113,238	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 3,818,384						\$ 3,818,384	\$ 4,219,125	\$ 3,876,680	\$ 3,520,196	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 6,866,600						\$ 6,866,600	\$ 6,345,775	\$ 5,834,208	\$ 6,137,352	
Other Miscellaneous	\$ 3,544,268	\$ 2,275,516					\$ 5,819,784	\$ 8,181,611	\$ 5,313,838	\$ 5,374,946	
	<b>\$ 74,889,568</b>	<b>\$ 2,574,997</b>					<b>\$ 77,464,565</b>	<b>\$ 78,133,351</b>	<b>\$ 74,491,231</b>	<b>\$ 76,568,940</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,660,648				\$ 1,660,648	\$ 1,675,777	\$ 1,571,700	\$ 1,523,302	
Other Judicial Council Grants										\$ 11,875	
Non-Judicial Council Grants											
			<b>\$ 1,660,648</b>				<b>\$ 1,660,648</b>	<b>\$ 1,675,777</b>	<b>\$ 1,571,700</b>	<b>\$ 1,535,177</b>	
Other Financing Sources											
Interest Income	\$ 597,822	\$ 254,537				\$ 125,428	\$ 977,787	\$ 907,100	\$ 978,111	\$ 93,920	
Investment Income											
Donations											
Local Fees	\$ 12,118	\$ 145,116					\$ 157,234	\$ 217,975	\$ 212,558	\$ 185,595	
Non-Fee Revenues	\$ 3,338	\$ 48,202					\$ 51,540	\$ 61,042	\$ 61,041	\$ 58,850	
Enhanced Collections		\$ 4,170,048					\$ 4,170,048	\$ 3,973,078	\$ 3,781,774	\$ 4,681,871	
Escheatment	\$ 49,872						\$ 49,872	\$ 55,745	\$ 72,803	\$ 20,000	
Prior Year Revenue	\$ 2,264,457	\$ 0	\$ (3,896)				\$ 2,260,562	\$ 12,934	\$ (90,250)	\$ 50,000	
County Program - Restricted		\$ 191,470					\$ 191,470	\$ 199,000	\$ 196,928	\$ 59,400	
Reimbursement Other	\$ 323,590	\$ 175,260				\$ 871,839	\$ 1,370,690	\$ 1,437,086	\$ 1,416,512	\$ 1,525,756	
Sale of Fixed Assets	\$ 26,400						\$ 26,400		\$ 14,000	\$ 14,000	
Other Miscellaneous	\$ 26,148					\$ 10,714,567	\$ 10,740,715	\$ 9,119,746	\$ 9,623,098	\$ 9,543,000	
	<b>\$ 3,303,745</b>	<b>\$ 4,984,633</b>	<b>\$ (3,896)</b>			<b>\$ 11,711,835</b>	<b>\$ 19,996,317</b>	<b>\$ 15,983,706</b>	<b>\$ 16,266,574</b>	<b>\$ 16,232,392</b>	
<b>Total Revenues</b>	<b>\$ 78,193,313</b>	<b>\$ 7,559,631</b>	<b>\$ 1,656,753</b>			<b>\$ 11,711,835</b>	<b>\$ 99,121,531</b>	<b>\$ 95,792,834</b>	<b>\$ 92,329,505</b>	<b>\$ 94,336,509</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 35,551,221	\$ 2,245,343	\$ 1,172,549			\$ 213,367	\$ 39,182,481	\$ 34,830,435	\$ 35,597,290	\$ 32,540,417	
Temp Help	\$ 132,239					\$ 18,130	\$ 150,369	\$ 48,603	\$ 313,999	\$ 161,586	
Overtime	\$ 88,852	\$ 3,009				\$ 18	\$ 91,879	\$ 62,100	\$ 142,242	\$ 84,085	
Staff Benefits	\$ 26,852,273	\$ 1,673,817	\$ 877,174			\$ 136,354	\$ 29,539,618	\$ 32,787,983	\$ 26,618,941	\$ 29,349,615	
	<b>\$ 62,624,585</b>	<b>\$ 3,922,169</b>	<b>\$ 2,049,723</b>			<b>\$ 367,869</b>	<b>\$ 68,964,347</b>	<b>\$ 67,729,121</b>	<b>\$ 62,672,471</b>	<b>\$ 62,135,703</b>	
Operating Expenses and Equipment											
General Expense	\$ 5,144,969	\$ 301,014	\$ 15,330			\$ 2,114	\$ 5,463,428	\$ 4,959,379	\$ 5,594,571	\$ 8,972,785	
Printing	\$ 84,686	\$ 3,181					\$ 87,867	\$ 89,850	\$ 94,217	\$ 116,639	
Telecommunications	\$ 317,012	\$ 20,545				\$ 173	\$ 337,729	\$ 319,878	\$ 1,183,777	\$ 1,270,320	
Postage	\$ 234,494	\$ 47,400	\$ 1,721				\$ 283,615	\$ 267,225	\$ 301,056	\$ 507,109	
Insurance	\$ 43,779					\$ 1,097,609	\$ 1,141,388	\$ 1,125,600	\$ 1,121,429	\$ 998,275	
In-State Travel	\$ 74,288	\$ 2,058	\$ 1,129				\$ 77,475	\$ 67,600	\$ 56,190	\$ 66,050	
Out-of-State Travel											
Training	\$ 21,668	\$ 1,475	\$ 500				\$ 23,643	\$ 73,750	\$ 52,012	\$ 136,700	
Security Services	\$ 2,520						\$ 2,520			\$ 2,420	
Facility Operations	\$ 1,522,342	\$ 135,080				\$ 49	\$ 1,657,470	\$ 2,440,787	\$ 1,235,019	\$ 5,932,163	
Utilities	\$ 16,397						\$ 16,397	\$ 28,750	\$ 17,994	\$ 13,250	
Contracted Services	\$ 7,242,462	\$ 369,079	\$ 32			\$ 798,037	\$ 8,409,610	\$ 8,359,771	\$ 7,734,213	\$ 7,684,090	
Consulting and Professional Services	\$ 785,304	\$ 1,150,073					\$ 1,935,377	\$ 4,138,296	\$ 2,102,474	\$ 2,069,982	
Information Technology	\$ 1,046,314	\$ 64,719	\$ 145				\$ 1,111,179	\$ 859,534	\$ 1,569,049	\$ 1,392,249	
Major Equipment	\$ 1,787,495	\$ 110,314					\$ 1,897,809	\$ 1,704,388	\$ 988,392	\$ 1,603,610	
Other Items of Expense	\$ 46,582						\$ 46,582	\$ 69,575	\$ 66,486	\$ 51,750	
	<b>\$ 18,370,311</b>	<b>\$ 2,204,938</b>	<b>\$ 18,858</b>			<b>\$ 1,897,981</b>	<b>\$ 22,492,087</b>	<b>\$ 24,504,383</b>	<b>\$ 22,116,879</b>	<b>\$ 30,817,392</b>	
Special Items of Expense											
Grand Jury	\$ 752						\$ 752	\$ 1,000	\$ 959	\$ 1,300	
Jury Costs	\$ 560,018						\$ 560,018	\$ 569,500	\$ 565,936	\$ 682,500	
Judgements, Settlements and Claims	\$ 834					\$ 9,187,428	\$ 9,188,261	\$ 7,824,717	\$ 9,914,767	\$ 7,917,500	
Debt Service											
Other									\$ 275		
Capital Costs											
Internal Cost Recovery	\$ (1,298,116)	\$ 888,994	\$ 409,122				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 1,574,267	\$ 8,617	\$ (3,896)			\$ (115,974)	\$ 1,463,014	\$ 1,575,537	\$ (100,355)	\$ (49,291)	
	<b>\$ 837,754</b>	<b>\$ 897,611</b>	<b>\$ 405,226</b>			<b>\$ 9,071,453</b>	<b>\$ 11,212,045</b>	<b>\$ 9,970,754</b>	<b>\$ 10,381,581</b>	<b>\$ 8,552,009</b>	
<b>Total Expenditures</b>	<b>\$ 81,832,650</b>	<b>\$ 7,024,718</b>	<b>\$ 2,473,807</b>			<b>\$ 11,337,304</b>	<b>\$ 102,668,479</b>	<b>\$ 102,204,258</b>	<b>\$ 95,170,931</b>	<b>\$ 101,505,104</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (3,639,337)	\$ 534,913	\$ (817,055)			\$ 374,531	\$ (3,546,948)	\$ (6,411,424)	\$ (2,841,426)	\$ (7,168,595)	
Operating Transfers In (Out)	\$ (442,524)		\$ 817,055			\$ (374,531)	\$ 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)	\$ 5,276,364	\$ 4,574,266	\$ 0			\$ 500,000	\$ 10,350,630	\$ 7,486,155	\$ 13,897,579	\$ 9,570,410	

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

For the month ended June										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 20,409,531	\$ 1,916,724	\$ 752			\$ 42,430	\$ 22,369,436	\$ 20,058,599	\$ 20,731,125	\$ 22,747,663
Traffic & Other Infractions	\$ 3,722,788	\$ 78,077					\$ 3,800,865	\$ 4,046,241	\$ 3,555,192	\$ 2,995,620
Other Criminal Cases	\$ 4,830,225	\$ 38,411				\$ 105	\$ 4,868,741	\$ 5,174,365	\$ 4,689,033	\$ 4,121,888
Civil	\$ 4,176,526	\$ 24,424				\$ (320)	\$ 4,200,630	\$ 4,455,144	\$ 4,293,376	\$ 4,068,359
Family & Children Services	\$ 7,976,432	\$ 645,485				\$ 1,693	\$ 8,623,610	\$ 9,145,407	\$ 6,769,537	\$ 8,487,070
Probate, Guardianship & Mental Health Services	\$ 1,346,630	\$ 9,555					\$ 1,356,184	\$ 1,322,804	\$ 977,263	\$ 1,489,550
Juvenile Dependency Services	\$ 729,287	\$ 3,672,463				\$ 0	\$ 4,401,749	\$ 4,278,925	\$ 4,093,868	\$ 3,959,735
Juvenile Delinquency Services	\$ 878,106	\$ 28,230				\$ 2,800	\$ 909,136	\$ 834,628	\$ 850,243	\$ 832,176
Other Court Operations	\$ 3,951,557	\$ 2,120,916			\$ 11,019	\$ 1,198	\$ 6,084,690	\$ 5,236,409	\$ 6,124,049	\$ 5,707,489
Court Interpreters	\$ 2,368,652	\$ 1,496,739	\$ 834			\$ 6,097	\$ 3,872,321	\$ 4,501,417	\$ 3,881,822	\$ 3,520,196
Jury Services	\$ 708,417	\$ 209,101	\$ 560,018			\$ 217	\$ 1,477,753	\$ 1,436,791	\$ 1,472,627	\$ 1,516,216
Security		\$ 230,944					\$ 230,944	\$ 300,212	\$ 226,807	\$ 105,560
Trial Court Operations Program	\$ 51,098,150	\$ 10,471,068	\$ 561,603		\$ 11,019	\$ 54,219	\$ 62,196,061	\$ 60,790,942	\$ 57,664,943	\$ 59,551,522
Enhanced Collections	\$ 2,948,743	\$ 481,607			\$ 727,216	\$ 8,081	\$ 4,165,647	\$ 3,973,078	\$ 3,778,558	\$ 4,681,653
Other Non-Court Operations	\$ 957,717	\$ 3,621,312	\$ 9,187,428		\$ 150,759	\$ (106,956)	\$ 13,810,260	\$ 14,536,198	\$ 13,633,897	\$ 11,415,528
Non-Court Operations Program	\$ 3,906,460	\$ 4,102,919	\$ 9,187,428		\$ 877,975	\$ (98,875)	\$ 17,975,907	\$ 18,509,276	\$ 17,412,455	\$ 16,097,181
Executive Office	\$ 4,354,931	\$ 48,901				\$ 0	\$ 4,403,832	\$ 4,448,948	\$ 3,595,479	\$ 3,480,161
Fiscal Services	\$ 1,484,206	\$ 305,993				\$ (45)	\$ 1,790,154	\$ 2,055,819	\$ 1,817,905	\$ 2,151,187
Human Resources	\$ 1,926,096	\$ 328,828				\$ (11)	\$ 2,254,913	\$ 1,462,311	\$ 1,885,253	\$ 1,309,869
Business & Facilities Services	\$ 3,334,683	\$ 3,181,196			\$ (888,994)	\$ 1,510,099	\$ 7,136,983	\$ 8,070,537	\$ 5,626,646	\$ 11,212,823
Information Technology	\$ 2,859,821	\$ 4,053,182				\$ (2,373)	\$ 6,910,630	\$ 6,866,425	\$ 7,168,250	\$ 7,702,361
Court Administration Program	\$ 13,959,737	\$ 7,918,100			\$ (888,994)	\$ 1,507,669	\$ 22,496,512	\$ 22,904,040	\$ 20,093,533	\$ 25,856,401
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 68,964,347	\$ 22,492,087	\$ 9,749,031		\$ 0	\$ 1,463,014	\$ 102,668,479	\$ 102,204,258	\$ 95,170,931	\$ 101,505,104