

**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.



**10/11/2024**

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Signature of Presiding Judge or Court Executive

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Date

Kern

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Court

2024-25 Q1

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Kern

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Court

2024-25 Q1

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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

2024-25 Q1

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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	578.50	513			

<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 September								2023/24
	Fiscal Year 2024/25								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (10,088,580)	\$ 8,238,020	\$ (721,017)			\$ 2,383,264	\$ 8,946	\$ (179,367)	\$ (1,507,136)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other	\$ 56,809							\$ 56,809	\$ 42,668
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 10,700							\$ 10,700	\$ 10,500
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	\$ 0
Cash Equivalents	\$ 28,531,767						\$ 861,038	\$ 29,392,805	\$ 28,033,794
<b>Total Cash and Cash Equivalents</b>	<b>\$ 18,660,524</b>	<b>\$ 8,238,020</b>	<b>\$ (721,017)</b>			<b>\$ 2,383,264</b>	<b>\$ 12,073,179</b>	<b>\$ 40,633,969</b>	<b>\$ 37,067,322</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 335,070				\$ 34,661		\$ 369,732	\$ 331,901
Dishonored Checks									
Due From Employee	\$ 6,494							\$ 6,494	\$ (449)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 79,975					\$ 0		\$ 79,975	\$ 79,975
Due From Other Courts									
Due From State	\$ 190,687	\$ 0	\$ 603,839					\$ 794,526	\$ 1,452,594
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 277,156</b>	<b>\$ 335,070</b>	<b>\$ 603,839</b>			<b>\$ 34,661</b>		<b>\$ 1,250,726</b>	<b>\$ 1,864,020</b>
Prepaid Expenses - General	\$ 290,496	\$ 521						\$ 291,017	\$ 4,001,765
Salary and Travel Advances	\$ 0		\$ 1,008					\$ 1,008	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 290,496</b>	<b>\$ 521</b>	<b>\$ 1,008</b>					<b>\$ 292,024</b>	<b>\$ 4,001,765</b>
Other Assets	\$ 500,000					\$ 100,000		\$ 600,000	\$ 600,000
<b>Total Other Assets</b>	<b>\$ 500,000</b>					<b>\$ 100,000</b>		<b>\$ 600,000</b>	<b>\$ 600,000</b>
<b>Total Assets</b>	<b>\$ 19,728,175</b>	<b>\$ 8,573,611</b>	<b>\$ (116,170)</b>			<b>\$ 2,517,925</b>	<b>\$ 12,073,179</b>	<b>\$ 42,776,720</b>	<b>\$ 43,533,108</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 2,220	\$ 0	\$ 0			\$ 0	\$ 0	\$ 2,220	\$ (729,776)
Due to Other Funds		\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 695,344	\$ 311,518						\$ 1,006,862	\$ 2,469,518
TC145 Liability							\$ 868,203	\$ 868,203	\$ 821,422
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							\$ 1,781	\$ 1,781	\$ 2,479
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 697,563</b>	<b>\$ 311,518</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 869,984</b>	<b>\$ 1,879,066</b>	<b>\$ 2,563,644</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	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Benefits Payable	\$ (8,338)							\$ (8,338)	\$ (2,568)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 44							\$ 44	\$ 50
Payroll Clearing	\$ (1)	\$ 0	\$ 0			\$ 0		\$ (1)	\$ (1)
<b>Total Payroll Liabilities</b>	<b>\$ (8,295)</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 0</b>		<b>\$ (8,295)</b>	<b>\$ (2,519)</b>
Revenue Collected in Advance	\$ 0	\$ 521				\$ 19,319		\$ 19,840	\$ 13,976
Liabilities For Deposits	\$ 48,494	\$ 0				\$ 199	\$ 0	\$ 48,693	\$ 76,050
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections						\$ 0		\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 5							\$ 5	\$ 52
<b>Total Other Liabilities</b>	<b>\$ 48,499</b>	<b>\$ 521</b>				<b>\$ 19,518</b>	<b>\$ 0</b>	<b>\$ 68,538</b>	<b>\$ 90,078</b>
<b>Total Liabilities</b>	<b>\$ 737,767</b>	<b>\$ 312,040</b>	<b>\$ 0</b>			<b>\$ 19,518</b>	<b>\$ 12,073,179</b>	<b>\$ 13,142,503</b>	<b>\$ 13,133,699</b>
<b>Total Fund Balance</b>	<b>\$ 18,990,408</b>	<b>\$ 8,261,572</b>	<b>\$ (116,170)</b>			<b>\$ 2,498,407</b>		<b>\$ 29,634,217</b>	<b>\$ 30,399,409</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 19,728,175</b>	<b>\$ 8,573,611</b>	<b>\$ (116,170)</b>			<b>\$ 2,517,925</b>	<b>\$ 12,073,179</b>	<b>\$ 42,776,720</b>	<b>\$ 43,533,108</b>



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

For the month ended September										
Fiscal Year 2024/25									2023/24	
	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	\$ 3,981,242	\$ 420,266				\$ 11,344	\$ 4,412,852	\$ 20,736,353	\$ 4,143,253	\$ 20,058,599
Traffic & Other Infractions	\$ 708,714	\$ 27,866					\$ 736,580	\$ 4,434,185	\$ 683,374	\$ 4,046,241
Other Criminal Cases	\$ 949,112	\$ 10,925					\$ 960,037	\$ 5,564,417	\$ 879,104	\$ 5,174,365
Civil	\$ 833,076	\$ 3,350					\$ 836,426	\$ 4,828,660	\$ 794,554	\$ 4,455,144
Family & Children Services	\$ 1,518,893	\$ 16,945				\$ 50	\$ 1,535,889	\$ 8,986,122	\$ 1,398,899	\$ 9,145,407
Probate, Guardianship & Mental Health Services	\$ 263,182	\$ 3,829				\$ 134	\$ 267,146	\$ 1,510,151	\$ 236,460	\$ 1,322,804
Juvenile Dependency Services	\$ 141,143	\$ 689,089					\$ 830,231	\$ 4,779,686	\$ 733,522	\$ 4,278,925
Juvenile Delinquency Services	\$ 168,006	\$ 7,881				\$ 700	\$ 176,588	\$ 827,117	\$ 172,403	\$ 834,628
Other Court Operations	\$ 724,592	\$ 531,377			\$ 2,707	\$ (171)	\$ 1,258,505	\$ 5,469,513	\$ 1,385,651	\$ 5,236,409
Court Interpreters	\$ 444,907	\$ 283,516				\$ 1,762	\$ 730,186	\$ 4,113,023	\$ 753,237	\$ 4,501,417
Jury Services	\$ 131,433	\$ 32,759	\$ 133,325			\$ (201)	\$ 297,317	\$ 1,691,929	\$ 291,040	\$ 1,436,791
Security		\$ 12,340					\$ 12,340	\$ 16,952	\$ 13,093	\$ 300,212
Trial Court Operations Program	\$ 9,864,301	\$ 2,040,144	\$ 133,325		\$ 2,707	\$ 13,619	\$ 12,054,096	\$ 62,958,108	\$ 11,484,590	\$ 60,790,942
Enhanced Collections	\$ 573,734	\$ 60,349			\$ 149,599	\$ 2,286	\$ 785,968	\$ 4,271,053	\$ 778,972	\$ 3,973,078
Other Non-Court Operations	\$ 197,313	\$ 561,477	\$ 541,860		\$ 30,217	\$ (800,437)	\$ 530,431	\$ 15,914,176	\$ 298,370	\$ 14,536,198
Non-Court Operations Program	\$ 771,047	\$ 621,826	\$ 541,860		\$ 179,817	\$ (798,151)	\$ 1,316,399	\$ 20,185,229	\$ 1,077,342	\$ 18,509,276
Executive Office	\$ 819,680	\$ 7,005					\$ 826,685	\$ 4,548,388	\$ 761,932	\$ 4,448,948
Fiscal Services	\$ 297,033	\$ 64,812				\$ 5	\$ 361,850	\$ 1,982,118	\$ 281,137	\$ 2,055,819
Human Resources	\$ 1,062,497	\$ 64,334				\$ 2	\$ 1,126,833	\$ 1,410,323	\$ 1,078,966	\$ 1,462,311
Business & Facilities Services	\$ 649,356	\$ 131,359			\$ (182,523)	\$ 1,816	\$ 600,009	\$ 4,676,919	\$ 1,795,518	\$ 8,070,537
Information Technology	\$ 573,873	\$ 1,153,007				\$ 2,396	\$ 1,729,276	\$ 12,196,205	\$ 1,943,105	\$ 6,866,425
Court Administration Program	\$ 3,402,439	\$ 1,420,518			\$ (182,523)	\$ 4,220	\$ 4,644,653	\$ 24,813,953	\$ 5,860,657	\$ 22,904,040
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 14,037,787	\$ 4,082,487	\$ 675,186		\$ 0	\$ (780,312)	\$ 18,015,148	\$ 107,957,290	\$ 18,422,590	\$ 102,204,258