

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

01/13/2025

Date

Kern

Court

2024-25 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kern

_____ Court

2024-25 Q2

_____ Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Kern

Court

2024-25 Q2

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	578.50	513	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 December							
		Fiscal Year 2024/25							2023/24
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (8,931,053)	\$ 7,719,113	\$ (1,218,580)			\$ 2,390,958	\$ 0	\$ (39,563)	\$ (273,296)
Payroll	\$ 0							\$ 0	\$ (2,367)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other	\$ 76,021							\$ 76,021	\$ 52,674
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	\$ 0							\$ 0	\$ 0
Cash Equivalents	\$ 27,276,918						\$ 1,506	\$ 27,278,423	\$ 23,623,793
Total Cash and Cash Equivalents	\$ 18,437,585	\$ 7,719,113	\$ (1,218,580)			\$ 2,390,958	\$ 11,204,700	\$ 38,533,776	\$ 33,898,800
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 332,553				\$ 32,739		\$ 365,293	\$ 356,610
Dishonored Checks									
Due From Employee	\$ 7,159							\$ 7,159	\$ 8,227
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	\$ 1,879,974	\$ 0	\$ 1,057,293					\$ 2,937,267	\$ 1,812,587
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 1,967,108	\$ 332,553	\$ 1,057,293			\$ 32,739		\$ 3,389,693	\$ 2,257,398
Prepaid Expenses - General	\$ 236,132	\$ 521						\$ 236,653	\$ 3,705,014
Salary and Travel Advances	\$ 0		\$ 1,008					\$ 1,008	\$ 0
Counties									
Total Prepaid Expenses	\$ 236,132	\$ 521	\$ 1,008					\$ 237,661	\$ 3,705,014
Other Assets	\$ 500,000					\$ 100,000		\$ 600,000	\$ 600,000
Total Other Assets	\$ 500,000					\$ 100,000		\$ 600,000	\$ 600,000
Total Assets	\$ 21,140,825	\$ 8,052,187	\$ (160,280)			\$ 2,523,697	\$ 11,204,700	\$ 42,761,130	\$ 40,461,213
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 2,052	\$ 0	\$ 0			\$ 0	\$ 0	\$ 2,052	\$ 33,114
Due to Other Funds		\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0	\$ 322,585						\$ 322,585	\$ 1,492,953
TC145 Liability							\$ 0	\$ 0	\$ 762,833
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 72							\$ 72	\$ 137
Interest							\$ 1,506	\$ 1,506	\$ 1,977
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 2,124	\$ 322,585	\$ 0			\$ 0	\$ 1,506	\$ 326,214	\$ 2,291,015
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									
Total Trust Deposits							\$ 11,203,195	\$ 11,203,195	\$ 10,482,496
Accrued Payroll	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 9,466							\$ 9,466	\$ 16,859
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 98							\$ 98	\$ 1,300
Payroll Clearing	\$ (1)	\$ 0	\$ 0			\$ 0		\$ (1)	\$ (1)
Total Payroll Liabilities	\$ 9,562	\$ 0	\$ 0			\$ 0		\$ 9,562	\$ 18,158
Revenue Collected in Advance	\$ 0	\$ 521				\$ 24,852		\$ 25,373	\$ 22,884
Liabilities For Deposits	\$ 54,188	\$ 0				\$ 318	\$ 0	\$ 54,506	\$ 65,507
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections						\$ 0		\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 13
Total Other Liabilities	\$ 54,188	\$ 521				\$ 25,170	\$ 0	\$ 79,880	\$ 88,403
Total Liabilities	\$ 65,874	\$ 323,106	\$ 0			\$ 25,170	\$ 11,204,700	\$ 11,618,851	\$ 12,880,071
Total Fund Balance	\$ 21,074,951	\$ 7,729,081	\$ (160,280)			\$ 2,498,527		\$ 31,142,279	\$ 27,581,141
Total Liabilities and Fund Balance	\$ 21,140,825	\$ 8,052,187	\$ (160,280)			\$ 2,523,697	\$ 11,204,700	\$ 42,761,130	\$ 40,461,213

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 December										
	Fiscal Year 2024/25									2023/24	
	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	\$ 44,197,152	\$ 100,491						\$ 44,297,642	\$ 66,239,692	\$ 38,586,997	\$ 59,262,273
Improvement and Modernization Fund									\$ 116,011	\$ 0	\$ 124,567
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 2,094,619							\$ 2,094,619	\$ 4,110,584	\$ 142,047	\$ 4,219,125
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,322,993							\$ 2,322,993	\$ 6,621,739	\$ 2,542,606	\$ 6,345,775
Other Miscellaneous	\$ 3,544,268	\$ 3,806,403						\$ 7,350,671	\$ 7,350,672	\$ 8,070,319	\$ 8,181,611
	\$ 52,159,032	\$ 3,906,894						\$ 56,065,926	\$ 84,438,698	\$ 49,341,970	\$ 78,133,351
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,057,293					\$ 1,057,293	\$ 1,609,690	\$ 1,044,716	\$ 1,675,777
Other Judicial Council Grants											
Non-Judicial Council Grants											
			\$ 1,057,293					\$ 1,057,293	\$ 1,609,690	\$ 1,044,716	\$ 1,675,777
Other Financing Sources											
Interest Income	\$ 536,612	\$ 18,972				\$ 11,313		\$ 566,897	\$ 830,000	\$ 720,121	\$ 907,100
Investment Income											
Donations											
Local Fees	\$ 5,380	\$ 55,877						\$ 61,257	\$ 157,121	\$ 63,956	\$ 217,975
Non-Fee Revenues	\$ 2,717	\$ 8,647						\$ 11,364	\$ 51,650	\$ 14,076	\$ 61,042
Enhanced Collections		\$ 1,968,308						\$ 1,968,308	\$ 4,271,053	\$ 1,815,869	\$ 3,973,078
Escheatment									\$ 65,000	\$ 21,100	\$ 55,745
Prior Year Revenue	\$ 12,925	\$ (10,369)				\$ (44)		\$ 2,512	\$ 5,000	\$ 511,818	\$ 12,934
County Program - Restricted		\$ 67,998						\$ 67,998	\$ 193,300	\$ 62,485	\$ 199,000
Reimbursement Other	\$ 136,863	\$ 25,568				\$ 408,932		\$ 571,363	\$ 1,405,144	\$ 595,622	\$ 1,437,086
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,820					\$ 5,267,149		\$ 5,268,969	\$ 11,491,306	\$ 4,541,011	\$ 9,119,746
	\$ 696,318	\$ 2,135,000				\$ 5,687,350		\$ 8,518,667	\$ 18,469,574	\$ 8,346,059	\$ 15,983,706
Total Revenues	\$ 52,855,350	\$ 6,041,894	\$ 1,057,293			\$ 5,687,350		\$ 65,641,886	\$ 104,517,962	\$ 58,732,744	\$ 95,792,834
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 17,088,250	\$ 1,044,619	\$ 561,208			\$ 109,927		\$ 18,804,004	\$ 38,054,673	\$ 18,040,663	\$ 34,830,435
Temp Help						\$ 8,737		\$ 8,737		\$ 139,988	\$ 48,603
Overtime	\$ 43,350	\$ 0	\$ 621					\$ 43,971	\$ 28,000	\$ 61,744	\$ 62,100
Staff Benefits	\$ 13,208,236	\$ 737,965	\$ 435,865			\$ 69,581		\$ 14,451,648	\$ 33,080,581	\$ 13,547,727	\$ 32,787,983
	\$ 30,339,837	\$ 1,782,584	\$ 997,694			\$ 188,245		\$ 33,308,360	\$ 71,163,254	\$ 31,790,122	\$ 67,729,121
Operating Expenses and Equipment											
General Expense	\$ 2,404,189	\$ 14,593	\$ 8,610			\$ 105		\$ 2,427,497	\$ 4,828,465	\$ 3,291,352	\$ 4,959,379
Printing	\$ 26,294	\$ 1,162						\$ 27,457	\$ 240,769	\$ 47,847	\$ 89,850
Telecommunications	\$ 117,000	\$ 6,790				\$ 587		\$ 124,377	\$ 758,867	\$ 104,894	\$ 319,878
Postage	\$ 123,041	\$ 44,500	\$ 550					\$ 168,091	\$ 361,376	\$ 122,330	\$ 267,225
Insurance	\$ 52,719					\$ 486,438		\$ 539,157	\$ 1,152,998	\$ 645,746	\$ 1,125,600
In-State Travel	\$ 25,865	\$ 788	\$ 5,693					\$ 32,346	\$ 90,512	\$ 39,639	\$ 67,600
Out-of-State Travel											
Training	\$ 12,112		\$ 5,800			\$ 119		\$ 18,031	\$ 48,500	\$ 18,139	\$ 73,750
Security Services	\$ 2,400	\$ 870						\$ 3,270	\$ 3,569	\$ 2,040	
Facility Operations	\$ 394,706	\$ 35,901	\$ 32					\$ 430,639	\$ 988,450	\$ 545,969	\$ 2,440,787
Utilities	\$ 4,428							\$ 4,428	\$ 17,700	\$ 4,120	\$ 28,750
Contracted Services	\$ 3,319,472	\$ 83,209				\$ 529,377		\$ 3,932,058	\$ 12,438,197	\$ 3,545,164	\$ 8,359,771
Consulting and Professional Services	\$ 394,265	\$ 467,662				\$ 0		\$ 861,927	\$ 4,169,290	\$ 929,450	\$ 4,138,296
Information Technology	\$ 400,729	\$ 12,401						\$ 413,131	\$ 1,236,679	\$ 413,146	\$ 859,534
Major Equipment	\$ 292,167							\$ 292,167	\$ 347,233	\$ 1,239,920	\$ 1,704,388
Other Items of Expense	\$ 27,226	\$ 1						\$ 27,227	\$ 46,709	\$ 21,984	\$ 69,575
	\$ 7,596,614	\$ 667,878	\$ 20,686			\$ 1,016,625		\$ 9,301,803	\$ 26,729,314	\$ 10,971,741	\$ 24,504,383
Special Items of Expense											
Grand Jury									\$ 1,000		\$ 1,000
Jury Costs	\$ 284,880							\$ 284,880	\$ 562,914	\$ 263,143	\$ 569,500
Judgements, Settlements and Claims						\$ 2,628,853		\$ 2,628,853	\$ 9,463,366	\$ 1,999,114	\$ 7,824,717
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (644,092)	\$ 444,900	\$ 199,192					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 174,023	\$ (8,284)				\$ (839,398)		\$ (673,658)	\$ 37,442	\$ 25,061	\$ 1,575,537
	\$ (185,188)	\$ 436,616	\$ 199,192			\$ 1,789,455		\$ 2,240,075	\$ 10,064,722	\$ 2,287,318	\$ 9,970,754
Total Expenditures	\$ 37,751,262	\$ 2,887,078	\$ 1,217,572			\$ 2,994,325		\$ 44,850,237	\$ 107,957,290	\$ 45,049,181	\$ 102,204,258
Excess (Deficit) of Revenues Over Expenditures	\$ 15,104,088	\$ 3,154,816	\$ (160,280)			\$ 2,693,025		\$ 20,791,649	\$ (3,439,328)	\$ 13,683,563	\$ (6,411,424)
Operating Transfers In (Out)	\$ 694,498					\$ (694,498)		\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 5,276,364	\$ 4,574,266	\$ 0			\$ 500,000		\$ 10,350,630	\$ 10,350,630	\$ 13,897,579	\$ 13,897,579
Ending Balance (Deficit)	\$ 21,074,951	\$ 7,729,081	\$ (160,280)			\$ 2,498,527		\$ 31,142,279	\$ 6,911,302	\$ 27,581,141	\$ 7,486,155

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

For the month ended December										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 9,805,310	\$ 900,075				\$ 22,138	\$ 10,727,523	\$ 20,736,353	\$ 10,131,389	\$ 20,058,599
Traffic & Other Infractions	\$ 1,737,502	\$ 52,758					\$ 1,790,260	\$ 4,434,185	\$ 1,730,542	\$ 4,046,241
Other Criminal Cases	\$ 2,315,822	\$ 21,741					\$ 2,337,564	\$ 5,564,417	\$ 2,230,570	\$ 5,174,365
Civil	\$ 2,086,912	\$ 9,211					\$ 2,096,123	\$ 4,828,660	\$ 1,916,747	\$ 4,455,144
Family & Children Services	\$ 3,790,383	\$ 46,671				\$ 50	\$ 3,837,105	\$ 8,986,122	\$ 3,690,988	\$ 9,145,407
Probate, Guardianship & Mental Health Services	\$ 642,515	\$ 5,860				\$ 134	\$ 648,508	\$ 1,510,151	\$ 601,928	\$ 1,322,804
Juvenile Dependency Services	\$ 345,082	\$ 1,724,199					\$ 2,069,281	\$ 4,779,686	\$ 1,855,910	\$ 4,278,925
Juvenile Delinquency Services	\$ 415,167	\$ 17,131				\$ 700	\$ 432,997	\$ 827,117	\$ 425,464	\$ 834,628
Other Court Operations	\$ 1,760,243	\$ 1,159,804			\$ 5,303	\$ (92)	\$ 2,925,258	\$ 5,469,513	\$ 3,413,484	\$ 5,236,409
Court Interpreters	\$ 1,020,764	\$ 746,047				\$ 2,625	\$ 1,769,436	\$ 4,113,023	\$ 1,740,654	\$ 4,501,417
Jury Services	\$ 339,613	\$ 78,202	\$ 284,880			\$ 2	\$ 702,698	\$ 1,691,929	\$ 686,999	\$ 1,436,791
Security		\$ 18,128					\$ 18,128	\$ 16,952	\$ 17,168	\$ 300,212
Trial Court Operations Program	\$ 24,259,314	\$ 4,779,828	\$ 284,880		\$ 5,303	\$ 25,557	\$ 29,354,881	\$ 62,958,108	\$ 28,441,842	\$ 60,790,942
Enhanced Collections	\$ 1,416,780	\$ 180,769			\$ 368,502	\$ 2,257	\$ 1,968,308	\$ 4,271,053	\$ 1,830,314	\$ 3,973,078
Other Non-Court Operations	\$ 461,043	\$ 1,503,734	\$ 2,628,853		\$ 71,095	\$ (839,398)	\$ 3,825,326	\$ 15,914,176	\$ 3,934,698	\$ 14,536,198
Non-Court Operations Program	\$ 1,877,823	\$ 1,684,503	\$ 2,628,853		\$ 439,597	\$ (837,141)	\$ 5,793,635	\$ 20,185,229	\$ 5,765,012	\$ 18,509,276
Executive Office	\$ 2,068,741	\$ 13,279					\$ 2,082,020	\$ 4,548,388	\$ 1,965,735	\$ 4,448,948
Fiscal Services	\$ 732,064	\$ 154,879				\$ 0	\$ 886,943	\$ 1,982,118	\$ 749,846	\$ 2,055,819
Human Resources	\$ 1,310,341	\$ 161,276				\$ 286	\$ 1,471,903	\$ 1,410,323	\$ 1,490,255	\$ 1,462,311
Business & Facilities Services	\$ 1,583,149	\$ 625,701			\$ (444,900)	\$ 40,664	\$ 1,804,614	\$ 4,676,919	\$ 3,298,979	\$ 8,070,537
Information Technology	\$ 1,476,927	\$ 1,882,338				\$ 96,976	\$ 3,456,241	\$ 12,196,205	\$ 3,337,513	\$ 6,866,425
Court Administration Program	\$ 7,171,223	\$ 2,837,472			\$ (444,900)	\$ 137,926	\$ 9,701,721	\$ 24,813,953	\$ 10,842,327	\$ 22,904,040
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 33,308,360	\$ 9,301,803	\$ 2,913,733		\$ 0	\$ (673,658)	\$ 44,850,237	\$ 107,957,290	\$ 45,049,181	\$ 102,204,258