

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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

7/29/2021

Date

Kern

Court

2020/21 - 4th Qtr

Fiscal Year and Ending Quarter



QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kern

Court

2020-21 4th Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Kern

Court

2020-21 4th Qtr

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)		489	494	482	478

¹ The 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 2020/21									2019/20
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (3,997,518)	\$ 3,286,430	\$ 0			\$ 1,523,583	\$ 21,324	\$ 833,819	\$ 892,572
Payroll	\$ (4,343)						\$ 0	\$ (4,343)	\$ (5,645)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other	\$ 20,212							\$ 20,212	\$ 17,662
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 11,300							\$ 11,300	\$ 11,600
Cash with County	\$ 0					\$ 0	\$ 9,722,131	\$ 9,722,131	\$ 9,722,131
Cash Outside of the JCC	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 8,304,525						\$ 819,434	\$ 9,123,959	\$ 4,598,545
Total Cash and Cash Equivalents	\$ 4,339,176	\$ 3,286,430	\$ 0			\$ 1,523,583	\$ 10,562,889	\$ 19,712,078	\$ 15,241,864
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 7,012	\$ 1,997				\$ 1,435		\$ 10,444	\$ 25,557
Accounts Receivable - General	\$ 9,297	\$ 144,757				\$ 340,819	\$ 17	\$ 494,890	\$ 50,867
Dishonored Checks									
Due From Employee	\$ 21							\$ 21	\$ (207)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 458,723	\$ 0						\$ 458,723	\$ 566,971
Due From Other Governments	\$ 58,108	\$ 2,398						\$ 60,506	\$ 29,010
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 2,120,194	\$ 77,197	\$ 287,005					\$ 2,484,397	\$ 3,554,068
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 2,653,356	\$ 226,349	\$ 287,005			\$ 342,254	\$ 17	\$ 3,508,980	\$ 4,226,266
Prepaid Expenses - General	\$ 445,622	\$ 634						\$ 446,255	\$ 776,143
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 445,622	\$ 634						\$ 446,255	\$ 776,143
Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Assets	\$ 7,438,153	\$ 3,513,413	\$ 287,005			\$ 1,965,837	\$ 10,562,906	\$ 23,767,314	\$ 20,344,274
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 346,463	\$ 21,676				\$ 1,416,762		\$ 1,784,901	\$ 1,784,235
Accounts Payable - General	\$ 6,028	\$ 0	\$ 0			\$ 0	\$ 0	\$ 6,028	\$ 640,305
Due to Other Funds	\$ 0	\$ 170,742	\$ 241,886			\$ 46,094	\$ 0	\$ 458,723	\$ 566,971
Due to Other Courts									
Due to State	\$ 398,680	\$ 17,733						\$ 416,412	\$ 146,097
TC145 Liability							\$ 840,773	\$ 840,773	\$ 740,973
Due to Other Governments	\$ 413,413	\$ 9,673						\$ 423,086	\$ 39,933
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 2	\$ 2	\$ 27
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 1,164,584	\$ 219,823	\$ 241,886			\$ 1,462,856	\$ 840,775	\$ 3,929,924	\$ 3,918,541
Civil									
Criminal									\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 9,722,131	\$ 9,722,131	\$ 9,722,131
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 9,722,131	\$ 9,722,131	\$ 9,722,131
Accrued Payroll	\$ 1,723,051	\$ 80,937	\$ 45,119			\$ 0		\$ 1,849,107	\$ 1,815,684
Benefits Payable	\$ (17,761)							\$ (17,761)	\$ (6,156)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,705,290	\$ 80,937	\$ 45,119			\$ 0		\$ 1,831,346	\$ 1,809,528
Revenue Collected in Advance	\$ 22,659							\$ 22,659	\$ 0
Liabilities For Deposits	\$ 154,107	\$ 155				\$ 2,981	\$ 0	\$ 157,243	\$ 136,304
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections						\$ 0		\$ 0	\$ (132,933)
Other Miscellaneous Liabilities	\$ 0					\$ 0		\$ 0	\$ 0
Total Other Liabilities	\$ 176,766	\$ 155				\$ 2,981	\$ 0	\$ 179,902	\$ 3,371
Total Liabilities	\$ 3,046,640	\$ 300,915	\$ 287,005			\$ 1,465,837	\$ 10,562,906	\$ 15,663,304	\$ 15,453,571
Total Fund Balance	\$ 4,391,513	\$ 3,212,497	\$ 0			\$ 500,000		\$ 8,104,011	\$ 4,890,703
Total Liabilities and Fund Balance	\$ 7,438,153	\$ 3,513,413	\$ 287,005			\$ 1,965,837	\$ 10,562,906	\$ 23,767,314	\$ 20,344,274

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 2020/21										2019/20	
	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	\$ 51,534,097	\$ 303,443					\$ 51,837,540	\$ 50,706,364	\$ 54,840,367	\$ 55,502,740	
Improvement and Modernization Fund	\$ 113,238						\$ 113,238	\$ 113,238	\$ 113,238	\$ 113,238	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 3,632,966						\$ 3,632,966	\$ 3,786,945	\$ 3,804,164	\$ 4,346,895	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 5,137,216						\$ 5,137,216	\$ 5,255,316	\$ 4,920,136	\$ 4,858,216	
Other Miscellaneous	\$ 3,544,268						\$ 3,544,268	\$ 3,544,268	\$ 3,544,268	\$ 3,544,268	
	\$ 63,961,785	\$ 303,443					\$ 64,265,228	\$ 63,406,131	\$ 67,222,173	\$ 68,365,357	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,239,634				\$ 1,239,634	\$ 1,287,580	\$ 1,482,465	\$ 1,546,300	
Other Judicial Council Grants	\$ 37,032		\$ 18,698				\$ 55,730	\$ 60,057	\$ 45,656	\$ 15,000	
Non-Judicial Council Grants											
	\$ 37,032		\$ 1,258,333				\$ 1,295,365	\$ 1,347,637	\$ 1,528,121	\$ 1,561,300	
Other Financing Sources											
Interest Income	\$ 51,032	\$ 13,734				\$ 11,660	\$ 76,425	\$ 284,057	\$ 287,723	\$ 373,920	
Investment Income											
Donations											
Local Fees	\$ 415,129	\$ 210,935					\$ 626,064	\$ 853,024	\$ 852,974	\$ 1,055,890	
Non-Fee Revenues	\$ 3,639	\$ 44,834					\$ 48,473	\$ 50,714	\$ 50,732	\$ 64,100	
Enhanced Collections		\$ 3,788,755					\$ 3,788,755	\$ 3,742,238	\$ 3,854,232	\$ 3,996,617	
Escheatment								\$ 1	\$ 46,671	\$ 46,671	
Prior Year Revenue	\$ 541,443	\$ 42,542	\$ (32,033)				\$ 551,952	\$ 413,066	\$ 431,531	\$ 431,531	
County Program - Restricted		\$ 154,758					\$ 154,758	\$ 213,435	\$ 213,396	\$ 184,001	
Reimbursement Other	\$ 642,086	\$ 145,353				\$ 618,450	\$ 1,405,888	\$ 1,424,138	\$ 1,089,134	\$ 691,096	
Sale of Fixed Assets	\$ 2,900						\$ 2,900				
Other Miscellaneous	\$ 6,171					\$ 9,699,222	\$ 9,705,392	\$ 10,034,527	\$ 9,913,254	\$ 8,638,735	
	\$ 1,662,398	\$ 4,400,910	\$ (32,033)			\$ 10,329,332	\$ 16,360,607	\$ 17,015,200	\$ 16,739,648	\$ 15,004,359	
Total Revenues	\$ 65,661,215	\$ 4,704,353	\$ 1,226,300			\$ 10,329,332	\$ 81,921,200	\$ 81,768,968	\$ 85,489,942	\$ 84,931,018	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 28,261,636	\$ 1,686,500	\$ 783,699				\$ 30,731,835	\$ 31,061,279	\$ 33,743,393	\$ 30,025,745	
Temp Help	\$ 160,579						\$ 160,579		\$ 84,047	\$ 304,631	
Overtime	\$ 44,575		\$ 0				\$ 44,575	\$ 45,000	\$ 46,893	\$ 1	
Staff Benefits	\$ 24,714,779	\$ 1,484,379	\$ 635,810			\$ 0	\$ 26,834,967	\$ 28,782,490	\$ 28,014,402	\$ 29,799,271	
	\$ 53,181,569	\$ 3,170,879	\$ 1,419,509			\$ 0	\$ 57,771,957	\$ 59,888,769	\$ 61,888,735	\$ 60,129,648	
Operating Expenses and Equipment											
General Expense	\$ 1,201,702	\$ 281,595	\$ 4,287			\$ 1,654	\$ 1,489,238	\$ 1,414,541	\$ 2,141,471	\$ 2,693,381	
Printing	\$ 107,806	\$ 2,909					\$ 110,715	\$ 129,126	\$ 125,818	\$ 139,880	
Telecommunications	\$ 412,889	\$ 24,928	\$ 2,606				\$ 440,423	\$ 459,430	\$ 626,614	\$ 548,648	
Postage	\$ 403,628	\$ 31,430	\$ 286				\$ 435,344	\$ 456,825	\$ 439,658	\$ 541,125	
Insurance	\$ 34,295					\$ 1,017,216	\$ 1,051,510	\$ 1,160,654	\$ 1,155,067	\$ 1,006,775	
In-State Travel	\$ 43,226						\$ 43,226	\$ 46,792	\$ 84,560	\$ 108,987	
Out-of-State Travel								\$ 2,325	\$ 4,649	\$ 5,110	
Training	\$ 7,290						\$ 7,290	\$ 13,826	\$ 29,016	\$ 36,145	
Security Services	\$ 720						\$ 720	\$ 900	\$ 900	\$ 900	
Facility Operations	\$ 1,831,638	\$ 9,382	\$ 1,915				\$ 1,842,934	\$ 1,859,229	\$ 2,685,695	\$ 4,234,047	
Utilities	\$ 12,997						\$ 12,997	\$ 41,050	\$ 14,799	\$ 70,000	
Contracted Services	\$ 5,416,439	\$ 415,589	\$ 50			\$ 490,362	\$ 6,322,440	\$ 5,956,637	\$ 6,404,546	\$ 5,927,175	
Consulting and Professional Services	\$ 723,774	\$ 20,968					\$ 744,742	\$ 734,706	\$ 622,578	\$ 623,973	
Information Technology	\$ 919,515	\$ 32,813					\$ 952,329	\$ 1,115,983	\$ 1,081,624	\$ 1,661,088	
Major Equipment	\$ 67,053	\$ 0					\$ 67,053	\$ 153,964	\$ 86,164	\$ 86,164	
Other Items of Expense	\$ 23,321						\$ 23,321	\$ 32,408	\$ 43,080	\$ 160,800	
	\$ 11,206,291	\$ 819,614	\$ 9,143			\$ 1,509,231	\$ 13,544,279	\$ 13,578,396	\$ 15,546,239	\$ 17,757,134	
Special Items of Expense											
Grand Jury	\$ 1,223						\$ 1,223	\$ 750	\$ 690	\$ 500	
Jury Costs	\$ 494,647						\$ 494,647	\$ 611,000	\$ 550,639	\$ 620,200	
Judgements, Settlements and Claims	\$ 11,189					\$ 6,507,411	\$ 6,518,600	\$ 8,729,960	\$ 7,528,814	\$ 7,412,300	
Debt Service											
Other									\$ 0	\$ 0	
Capital Costs											
Internal Cost Recovery	\$ (1,028,192)	\$ 747,634	\$ 280,558				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 472,926	\$ 38,510				\$ (134,249)	\$ 377,187		\$ 85,983		
	\$ (48,207)	\$ 786,145	\$ 280,558			\$ 6,373,162	\$ 7,391,657	\$ 9,341,710	\$ 8,166,126	\$ 8,033,000	
Total Expenditures	\$ 64,339,653	\$ 4,776,637	\$ 1,709,210			\$ 7,882,393	\$ 78,707,892	\$ 82,808,875	\$ 85,601,100	\$ 85,919,782	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,321,562	\$ (72,284)	\$ (482,910)			\$ 2,446,939	\$ 3,213,308	\$ (1,039,907)	\$ (111,158)	\$ (988,766)	
Operating Transfers In (Out)	\$ 1,576,663	\$ 394,037	\$ 482,910			\$ (2,453,610)	\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,493,288	\$ 2,890,744	\$ 0			\$ 506,672	\$ 4,890,703	\$ 4,890,703	\$ 5,001,862	\$ 5,001,862	
Ending Balance (Deficit)	\$ 4,391,513	\$ 3,212,497	\$ 0			\$ 500,000	\$ 8,104,011	\$ 3,850,796	\$ 4,890,703	\$ 4,013,096	

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

	For the month ended June									
	Fiscal Year 2020/21								2019/20	
	Personal 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	\$ 18,214,609	\$ 1,363,429	\$ 11,189			\$ 28,268	\$ 19,617,493	\$ 21,251,699	\$ 22,190,093	\$ 19,723,202
Traffic & Other Infractions	\$ 3,360,994	\$ 249,889				\$ 203	\$ 3,611,086	\$ 3,462,462	\$ 3,977,731	\$ 3,549,352
Other Criminal Cases	\$ 4,237,404	\$ 21,696					\$ 4,259,100	\$ 4,207,808	\$ 4,813,791	\$ 4,820,525
Civil	\$ 4,796,829	\$ 12,163			\$ 9,816	\$ 719	\$ 4,819,527	\$ 4,423,491	\$ 4,914,579	\$ 4,512,099
Family & Children Services	\$ 5,851,678	\$ 41,723				\$ (1,615)	\$ 5,891,786	\$ 6,862,087	\$ 6,384,557	\$ 6,962,794
Probate, Guardianship & Mental Health Services	\$ 1,267,821	\$ 798				\$ 750	\$ 1,269,369	\$ 1,500,065	\$ 1,395,851	\$ 1,290,599
Juvenile Dependency Services	\$ 620,119	\$ 2,934,419				\$ 0	\$ 3,554,538	\$ 3,310,337	\$ 3,421,839	\$ 3,209,406
Juvenile Delinquency Services	\$ 729,735	\$ 37,600				\$ 2,825	\$ 770,160	\$ 647,611	\$ 805,612	\$ 779,764
Other Court Operations	\$ 2,114,490	\$ 204,235			\$ 0	\$ (25)	\$ 2,318,700	\$ 2,340,582	\$ 3,270,390	\$ 4,097,567
Court Interpreters	\$ 2,498,123	\$ 1,160,508				\$ 8,497	\$ 3,667,128	\$ 3,801,245	\$ 3,841,789	\$ 4,346,896
Jury Services	\$ 630,342	\$ 95,135	\$ 494,647			\$ (799)	\$ 1,219,325	\$ 1,318,011	\$ 1,315,895	\$ 1,630,176
Security		\$ 30,316				\$ 60,730	\$ 91,046	\$ 124,505	\$ 158,430	\$ 187,760
Trial Court Operations Program	\$ 44,322,144	\$ 6,151,911	\$ 505,835		\$ 9,816	\$ 99,552	\$ 51,089,259	\$ 53,249,903	\$ 56,490,555	\$ 55,110,140
Enhanced Collections	\$ 2,753,526	\$ 654,107			\$ 742,855	\$ 9,311	\$ 4,159,800	\$ 3,161,370	\$ 3,860,385	\$ 4,061,437
Other Non-Court Operations	\$ 123,024	\$ 1,682,598	\$ 6,508,634			\$ (138,284)	\$ 8,175,973	\$ 10,640,207	\$ 9,426,020	\$ 8,919,940
Non-Court Operations Program	\$ 2,876,551	\$ 2,336,705	\$ 6,508,634		\$ 742,855	\$ (128,973)	\$ 12,335,773	\$ 13,801,577	\$ 13,286,405	\$ 12,981,377
Executive Office	\$ 2,867,904	\$ 8,210					\$ 2,876,114	\$ 2,929,133	\$ 2,654,973	\$ 2,234,017
Fiscal Services	\$ 1,044,408	\$ 377,954				\$ 530	\$ 1,422,892	\$ 1,502,724	\$ 1,403,207	\$ 1,165,836
Human Resources	\$ 1,364,861	\$ 42,424				\$ 16,497	\$ 1,423,782	\$ 767,984	\$ 951,053	\$ 908,673
Business & Facilities Services	\$ 2,681,756	\$ 2,269,691			\$ (752,672)	\$ 15,877	\$ 4,214,653	\$ 4,982,740	\$ 5,110,312	\$ 7,810,417
Information Technology	\$ 2,614,332	\$ 2,357,383				\$ 373,704	\$ 5,345,420	\$ 5,574,814	\$ 5,704,595	\$ 5,709,322
Court Administration Program	\$ 10,573,262	\$ 5,055,663			\$ (752,672)	\$ 406,608	\$ 15,282,861	\$ 15,757,395	\$ 15,824,140	\$ 17,828,265
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 57,771,957	\$ 13,544,279	\$ 7,014,470		\$ 0	\$ 377,187	\$ 78,707,892	\$ 82,808,875	\$ 85,601,100	\$ 85,919,782

Constraints on Fiscal Year-End Fund Balance - Summary

Kern

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	446,255	-	446,255	-	-	-	-	-	446,255	
Restricted	1,407,726	-	1,407,726	3,212,497	-	-	-	-	4,620,223	
Committed	678,977	-	678,977	-	-	-	-	500,000	1,178,977	
Assigned	1,858,555	-	1,858,555	-	-	-	-	-	1,858,555	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 4,391,513	\$ -	\$ 4,391,513	\$ 3,212,497	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 8,104,011