

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

10/15/2021

Date

Kern

Court

2021-22 1st Qtr

Fiscal Year and Ending Quarter



QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kern

Court

2021-22 1st Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kern

Court

2021-22 1st 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)		483			

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 September								2020/21
	Fiscal Year 2021/22								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (4,079,870)	\$ 2,814,481	\$ (615,104)			\$ 1,924,573	\$ 21,900	\$ 65,979	\$ 572,912
Payroll	\$ (8,307)							\$ (8,307)	\$ (7,352)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other	\$ 27,036							\$ 27,036	\$ 27,505
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 10,800							\$ 10,800	\$ 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	\$ 21,575,088						\$ 921,940	\$ 22,497,028	\$ 15,036,108
Total Cash and Cash Equivalents	\$ 17,529,747	\$ 2,814,481	\$ (615,104)			\$ 1,924,573	\$ 10,665,971	\$ 32,319,667	\$ 25,367,904
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 7,366	\$ 409,752				\$ 0		\$ 417,119	\$ 59,430
Dishonored Checks									
Due From Employee	\$ (951)							\$ (951)	\$ (729)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 54,955	\$ 0						\$ 54,955	\$ 10,375
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 945,841	\$ 0	\$ 575,104					\$ 1,520,945	\$ 1,690,413
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 1,007,211	\$ 409,752	\$ 575,104			\$ 0		\$ 1,992,068	\$ 1,759,489
Prepaid Expenses - General	\$ 79,486	\$ 416						\$ 79,902	\$ 703,836
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 79,486	\$ 416						\$ 79,902	\$ 703,836
Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Assets	\$ 18,616,444	\$ 3,224,649	\$ (40,000)			\$ 2,024,573	\$ 10,665,971	\$ 34,491,637	\$ 27,931,229
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 19,224	\$ 644	\$ 0			\$ 126,307	\$ 0	\$ 146,175	\$ 171,235
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 153,696	\$ 0						\$ 153,696	\$ 0
TC145 Liability							\$ 943,838	\$ 943,838	\$ 738,264
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	\$ 1	\$ 12
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 172,920	\$ 644	\$ 0			\$ 126,307	\$ 943,840	\$ 1,243,710	\$ 909,512
Civil									
Criminal									
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	\$ 10,736	\$ 0	\$ 0			\$ 0		\$ 10,736	\$ 0
Benefits Payable	\$ (10,042)							\$ (10,042)	\$ 1,423
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 47							\$ 47	\$ 0
Payroll Clearing	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Total Payroll Liabilities	\$ 740	\$ 0	\$ 0			\$ 0		\$ 740	\$ 1,423
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 123,663	\$ 155				\$ 3,101	\$ 0	\$ 126,918	\$ 136,248
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections						\$ 0		\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 123,663	\$ 155				\$ 3,101	\$ 0	\$ 126,918	\$ 136,248
Total Liabilities	\$ 297,322	\$ 798	\$ 0			\$ 129,408	\$ 10,665,971	\$ 11,093,499	\$ 10,769,314
Total Fund Balance	\$ 18,319,121	\$ 3,223,851	\$ (40,000)			\$ 1,895,165		\$ 23,398,138	\$ 17,161,915
Total Liabilities and Fund Balance	\$ 18,616,444	\$ 3,224,649	\$ (40,000)			\$ 2,024,573	\$ 10,665,971	\$ 34,491,637	\$ 27,931,229

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 September											
Fiscal Year 2021/22										2020/21	
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 25,070,398	\$ 25,203					\$ 25,095,601	\$ 58,401,670	\$ 22,022,807	\$ 50,706,364	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 114,618		\$ 113,238	
Judges' Compensation (0150019)	\$ 615,157						\$ 615,157	\$ 3,803,906	\$ 834,324	\$ 3,786,945	
Court Interpreter (0150037)	\$ 311,408						\$ 311,408	\$ 5,141,476	\$ 299,352	\$ 5,255,316	
Civil Coordination Reimbursement (0150091)								\$ 3,544,268		\$ 3,544,268	
MOU Reimbursements (0150010 and General)											
Other Miscellaneous											
	\$ 25,996,963	\$ 25,203					\$ 26,022,166	\$ 71,005,938	\$ 23,156,483	\$ 63,406,131	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 403,393				\$ 403,393	\$ 1,436,194		\$ 1,287,580	
Other Judicial Council Grants										\$ 60,057	
Non-Judicial Council Grants								\$ 40,000			
	\$ 0		\$ 403,393				\$ 403,393	\$ 1,476,194		\$ 1,347,637	
Other Financing Sources											
Interest Income	\$ 1,702	\$ 12				\$ 6	\$ 1,721	\$ 82,500	\$ 1,026	\$ 284,057	
Investment Income											
Donations											
Local Fees	\$ 74,770	\$ 36,018					\$ 110,788	\$ 781,865	\$ 112,569	\$ 853,024	
Non-Fee Revenues	\$ 2,400	\$ 17,677					\$ 20,077	\$ 81,650	\$ 16,611	\$ 50,714	
Enhanced Collections		\$ 462,152					\$ 462,152	\$ 4,160,830	\$ 615,777	\$ 3,742,238	
Escheatment	\$ 34,783						\$ 34,783			\$ 1	
Prior Year Revenue	\$ 36,141		\$ (2,208)				\$ 33,933		\$ 429,226	\$ 413,066	
County Program - Restricted	\$ 0	\$ 13,759					\$ 13,759	\$ 165,000	\$ 12,742	\$ 213,435	
Reimbursement Other	\$ 82,188	\$ 254,926				\$ 97,270	\$ 434,383	\$ 1,447,425	\$ 224,832	\$ 1,424,138	
Sale of Fixed Assets											
Other Miscellaneous	\$ 385					\$ 1,919,136	\$ 1,919,521	\$ 10,213,772	\$ 1,897,971	\$ 10,034,527	
	\$ 232,369	\$ 784,545	\$ (2,208)			\$ 2,016,412	\$ 3,031,117	\$ 16,933,042	\$ 3,310,754	\$ 17,015,200	
Total Revenues	\$ 26,229,332	\$ 809,748	\$ 401,185			\$ 2,016,412	\$ 29,456,677	\$ 89,415,174	\$ 26,467,237	\$ 81,768,968	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,432,109	\$ 307,400	\$ 190,395				\$ 5,929,904	\$ 33,010,375	\$ 6,334,173	\$ 31,061,279	
Temp Help	\$ 49,172						\$ 49,172	\$ 638,995	\$ 14,763		
Overtime	\$ 3,312						\$ 3,312	\$ 15,000	\$ 2,984	\$ 45,000	
Staff Benefits	\$ 5,162,863	\$ 232,354	\$ 144,321				\$ 5,539,539	\$ 31,185,877	\$ 5,805,152	\$ 28,782,490	
	\$ 10,647,456	\$ 539,754	\$ 334,717				\$ 11,521,927	\$ 64,850,247	\$ 12,157,072	\$ 59,888,769	
Operating Expenses and Equipment											
General Expense	\$ 228,972	\$ 2,020	\$ 1,240				\$ 232,232	\$ 2,043,147	\$ 183,869	\$ 1,414,541	
Printing	\$ 22,432	\$ 568					\$ 23,000	\$ 116,800	\$ 6,438	\$ 129,126	
Telecommunications	\$ 68,209	\$ (3,682)					\$ 64,528	\$ 977,944	\$ 39,267	\$ 459,430	
Postage	\$ 32,390		\$ 490				\$ 32,880	\$ 497,765	\$ 67,685	\$ 456,825	
Insurance	\$ 1,504						\$ 228,896	\$ 1,165,014	\$ 282,213	\$ 1,160,654	
In-State Travel	\$ 6,337						\$ 6,337	\$ 54,100	\$ 5,806	\$ 46,792	
Out-of-State Travel										\$ 2,325	
Training	\$ 1,904						\$ 1,904	\$ 273,400	\$ 1,277	\$ 13,826	
Security Services										\$ 900	
Facility Operations	\$ 201,294	\$ 243					\$ 201,537	\$ 969,595	\$ 117,256	\$ 1,859,229	
Utilities	\$ 61						\$ 61	\$ 41,050	\$ (735)	\$ 41,050	
Contracted Services	\$ 800,412	\$ 98,197	\$ 92				\$ 1,013,725	\$ 6,384,393	\$ 726,862	\$ 5,956,637	
Consulting and Professional Services	\$ 126,680	\$ (268)					\$ 126,412	\$ 962,001	\$ 179,524	\$ 734,706	
Information Technology	\$ 277,127	\$ 24,911					\$ 302,038	\$ 1,167,208	\$ 113,918	\$ 1,115,983	
Major Equipment	\$ (13,620)		\$ 44,372				\$ 30,751	\$ 305,106	\$ 5,660	\$ 153,964	
Other Items of Expense	\$ 13,237						\$ 13,237	\$ 33,997	\$ 4,436	\$ 32,408	
	\$ 1,766,938	\$ 121,989	\$ 46,194			\$ 342,416	\$ 2,277,537	\$ 14,991,520	\$ 1,733,475	\$ 13,578,396	
Special Items of Expense											
Grand Jury	\$ (173)						\$ (173)	\$ 1,300	\$ 172	\$ 750	
Jury Costs	\$ 116,096						\$ 116,096	\$ 640,000	\$ 81,852	\$ 611,000	
Judgements, Settlements and Claims							\$ 416,368	\$ 8,815,729	\$ 156,100	\$ 8,729,960	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (186,417)	\$ 126,353	\$ 66,854				\$ 6,790	\$ 5,000	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (34,341)	\$ 10,298	\$ (14,415)				\$ (175,995)	\$ (180,950)	\$ 67,353		
	\$ (104,835)	\$ 136,651	\$ 52,440				\$ 363,086	\$ 9,281,079	\$ 305,477	\$ 9,341,710	
Total Expenditures	\$ 12,309,556	\$ 798,394	\$ 433,351			\$ 621,247	\$ 14,162,550	\$ 89,122,846	\$ 14,196,024	\$ 82,808,875	
Excess (Deficit) of Revenues Over Expenditures	\$ 13,919,773	\$ 11,354	\$ (32,166)			\$ 1,395,165	\$ 15,294,127	\$ 292,328	\$ 12,271,212	\$ (1,039,907)	
Operating Transfers In (Out)	\$ 7,834		\$ (7,834)				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 4,391,513	\$ 3,212,497	\$ 0				\$ 8,104,011	\$ 8,104,011	\$ 4,890,703	\$ 4,890,703	
Ending Balance (Deficit)	\$ 18,319,121	\$ 3,223,851	\$ (40,000)			\$ 1,895,165	\$ 23,398,138	\$ 8,396,339	\$ 17,161,915	\$ 3,850,796	

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

	For the month ended September									
	Fiscal Year 2021/22								2020/21	
	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	\$ 3,554,891	\$ 285,246				\$ 14,335	\$ 3,854,472	\$ 22,549,046	\$ 4,570,288	\$ 21,251,699
Traffic & Other Infractions	\$ 675,845	\$ 39,816				\$ (9,477)	\$ 706,184	\$ 4,000,692	\$ 702,080	\$ 3,462,462
Other Criminal Cases	\$ 812,930	\$ 10,978					\$ 823,908	\$ 4,330,494	\$ 853,619	\$ 4,207,808
Civil	\$ 897,689	\$ 191				\$ (205)	\$ 897,674	\$ 3,734,940	\$ 978,639	\$ 4,423,491
Family & Children Services	\$ 1,198,311	\$ 5,174				\$ (6,890)	\$ 1,196,594	\$ 7,650,513	\$ 1,230,769	\$ 6,862,087
Probate, Guardianship & Mental Health Services	\$ 229,536	\$ 606				\$ 528	\$ 230,670	\$ 1,251,938	\$ 288,849	\$ 1,500,065
Juvenile Dependency Services	\$ 143,651	\$ 330,041				\$ (1,623)	\$ 472,069	\$ 3,519,677	\$ 196,801	\$ 3,310,337
Juvenile Delinquency Services	\$ 144,962	\$ 1,625					\$ 146,587	\$ 863,876	\$ 159,469	\$ 647,611
Other Court Operations	\$ 559,237	\$ 29,223				\$ (2,387)	\$ 513,158	\$ 3,508,452	\$ 441,261	\$ 2,340,582
Court Interpreters	\$ 407,597	\$ 227,129				\$ 123	\$ 634,849	\$ 4,223,023	\$ 782,473	\$ 3,801,245
Jury Services	\$ 149,082	\$ 1,825	\$ 116,096			\$ (40,442)	\$ 226,561	\$ 1,359,087	\$ 202,219	\$ 1,318,011
Security		\$ 6,678					\$ 6,678	\$ 29,723	\$ (47,554)	\$ 124,505
Trial Court Operations Program	\$ 8,773,731	\$ 938,530	\$ 116,096			\$ (46,039)	\$ 9,709,403	\$ 57,021,461	\$ 10,358,914	\$ 53,249,903
Enhanced Collections	\$ 481,039	\$ 94,959				\$ 10,298	\$ 659,211	\$ 4,160,830	\$ 685,872	\$ 3,161,370
Other Non-Court Operations	\$ 17,057	\$ 367,316	\$ 416,195			\$ (134,996)	\$ 665,572	\$ 10,713,574	\$ 626,254	\$ 10,640,207
Non-Court Operations Program	\$ 498,096	\$ 462,275	\$ 416,195			\$ (124,698)	\$ 1,324,783	\$ 14,874,404	\$ 1,312,126	\$ 13,801,577
Executive Office	\$ 575,163	\$ 2,386					\$ 577,549	\$ 3,407,720	\$ 592,359	\$ 2,929,133
Fiscal Services	\$ 194,876	\$ 35,942				\$ (2,035)	\$ 228,783	\$ 1,588,308	\$ 249,008	\$ 1,502,724
Human Resources	\$ 439,190	\$ 1,672				\$ 1,022	\$ 441,883	\$ 1,161,255	\$ 164,123	\$ 767,984
Business & Facilities Services	\$ 543,578	\$ 238,727				\$ (5,966)	\$ 783,129	\$ 4,995,305	\$ 581,912	\$ 4,982,740
Information Technology	\$ 497,293	\$ 598,004				\$ 1,722	\$ 1,097,019	\$ 6,074,393	\$ 937,583	\$ 5,574,814
Court Administration Program	\$ 2,250,100	\$ 876,731				\$ (5,257)	\$ 3,128,363	\$ 17,226,981	\$ 2,524,984	\$ 15,757,395
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,521,927	\$ 2,277,537	\$ 532,291			\$ 6,790	\$ 14,162,550	\$ 89,122,846	\$ 14,196,024	\$ 82,808,875