

**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

04/06/2022

\_\_\_\_\_  
Date

Kern

\_\_\_\_\_  
Court

2021-22 3rd Qtr

\_\_\_\_\_  
Fiscal Year and Ending Quarter



**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Kern

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Court

2021-22 3rd Qtr

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Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
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6	
7	
8	
9	
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11	
12	

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

Kern

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Court

2021-22 3rd Qtr

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)		483	487	486	

<sup>1</sup> 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 March									
Fiscal Year 2021/22									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	Special Revenue			Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
	General	Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (8,663,576)	\$ 7,554,500	\$ (656,913)			\$ 1,913,829	\$ 57,223	\$ 205,063	\$ 61,192
Payroll	\$ (5,530)							\$ (5,530)	\$ (3,709)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other	\$ 25,376							\$ 25,376	\$ 8,545
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 10,800							\$ 10,800	\$ 11,400
Cash with County	\$ 0					\$ 0	\$ 9,722,131	\$ 9,722,131	\$ 9,722,131
Cash Outside of the JCC	\$ 22,684	\$ 0					\$ 3,858,906	\$ 3,881,589	\$ 0
Cash Equivalents	\$ 26,622,383						\$ 724,032	\$ 27,346,415	\$ 14,548,768
Total Cash and Cash Equivalents	\$ 18,017,137	\$ 7,554,500	\$ (656,913)			\$ 1,913,829	\$ 14,362,291	\$ 41,190,844	\$ 24,353,327
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 166	\$ 235,310				\$ 13,527		\$ 249,003	\$ 76,783
Dishonored Checks									
Due From Employee	\$ (6)							\$ (6)	\$ (378)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 54,496	\$ 0						\$ 54,496	\$ 0
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 141,030	\$ 0	\$ 434,484					\$ 575,514	\$ 1,444,814
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 195,685	\$ 235,310	\$ 434,484			\$ 13,527		\$ 879,006	\$ 1,521,219
Prepaid Expenses - General	\$ 127,071	\$ 416						\$ 127,488	\$ 612,696
Salary and Travel Advances Counties	\$ 132							\$ 132	
Total Prepaid Expenses	\$ 127,203	\$ 416						\$ 127,620	\$ 612,696
Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
Total Assets	\$ 18,340,025	\$ 7,790,226	\$ (222,429)			\$ 2,027,357	\$ 14,362,291	\$ 42,297,470	\$ 26,587,242
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 21,245	\$ 4,602	\$ 0			\$ 0	\$ 0	\$ 25,847	\$ 353,996
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0	\$ 0						\$ 0	\$ 0
TC145 Liability							\$ 781,228	\$ 781,228	\$ 836,149
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							\$ 27	\$ 27	\$ 14
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 21,245	\$ 4,602	\$ 0			\$ 0	\$ 781,254	\$ 807,101	\$ 1,190,160
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	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Benefits Payable	\$ (25,069)							\$ (25,069)	\$ (24,000)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 127							\$ 127	\$ 54
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (24,942)	\$ 0	\$ 0			\$ 0		\$ (24,942)	\$ (23,946)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 131,994	\$ 155				\$ 3,339	\$ 3,858,906	\$ 3,994,393	\$ 154,636
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections						\$ 0		\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 68
Total Other Liabilities	\$ 131,994	\$ 155				\$ 3,339	\$ 3,858,906	\$ 3,994,393	\$ 154,704
Total Liabilities	\$ 128,297	\$ 4,756	\$ 0			\$ 3,339	\$ 14,362,291	\$ 14,498,683	\$ 11,043,049
Total Fund Balance	\$ 18,211,728	\$ 7,785,470	\$ (222,429)			\$ 2,024,018		\$ 27,798,787	\$ 15,544,193
Total Liabilities and Fund Balance	\$ 18,340,025	\$ 7,790,226	\$ (222,429)			\$ 2,027,357	\$ 14,362,291	\$ 42,297,470	\$ 26,587,242

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 March											
Fiscal Year 2021/22										2020/21	
	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	\$ 47,603,988	\$ 184,708					\$ 47,788,696	\$ 58,401,670	\$ 42,476,058	\$ 50,706,364	
Improvement and Modernization Fund	\$ 8,595						\$ 8,595	\$ 114,618		\$ 113,238	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 2,830,510						\$ 2,830,510	\$ 3,803,906	\$ 2,746,844	\$ 3,786,945	
Civil Coordination Reimbursement (0150091)	\$ 3,428,700						\$ 3,428,700	\$ 5,141,476	\$ 3,140,449	\$ 5,255,316	
MOU Reimbursements (0150010 and General)	\$ 3,544,268	\$ 4,493,477					\$ 8,037,745	\$ 3,544,268	\$ 3,544,268	\$ 3,544,268	
Other Miscellaneous											
	\$ 57,416,061	\$ 4,678,185					\$ 62,094,246	\$ 71,005,938	\$ 51,907,620	\$ 63,406,131	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 1,186,880				\$ 1,186,880	\$ 1,436,194	\$ 882,331	\$ 1,287,580	
Other Judicial Council Grants			\$ 0				\$ 0		\$ 8,065	\$ 60,057	
Non-Judicial Council Grants			\$ 40,000				\$ 40,000	\$ 40,000			
	\$ 0		\$ 1,226,880				\$ 1,226,880	\$ 1,476,194	\$ 890,396	\$ 1,347,637	
Other Financing Sources											
Interest Income	\$ 22,953	\$ 4,942				\$ 2,159	\$ 30,054	\$ 82,500	\$ 50,282	\$ 284,057	
Investment Income											
Donations											
Local Fees	\$ 194,844	\$ 112,959					\$ 307,803	\$ 781,865	\$ 399,541	\$ 853,024	
Non-Fee Revenues	\$ 3,048	\$ 25,025					\$ 28,073	\$ 81,650	\$ 31,950	\$ 50,714	
Enhanced Collections		\$ 2,534,838					\$ 2,534,838	\$ 4,160,830	\$ 2,120,501	\$ 3,742,238	
Escheatment	\$ 47,762						\$ 47,762			\$ 1	
Prior Year Revenue	\$ 178,408	\$ (4)	\$ 18,059				\$ 196,462		\$ 535,439	\$ 413,066	
County Program - Restricted	\$ 0	\$ 84,710					\$ 84,710	\$ 165,000	\$ 86,229	\$ 213,435	
Reimbursement Other	\$ 216,380	\$ 11,078				\$ 490,452	\$ 717,910	\$ 1,447,425	\$ 924,388	\$ 1,424,138	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,946						\$ 6,694,438	\$ 10,213,772	\$ 6,843,289	\$ 10,034,527	
	\$ 665,342	\$ 2,773,549	\$ 18,059			\$ 7,187,049	\$ 10,843,998	\$ 16,933,042	\$ 10,991,618	\$ 17,015,200	
<b>Total Revenues</b>	<b>\$ 58,081,403</b>	<b>\$ 7,451,734</b>	<b>\$ 1,244,939</b>			<b>\$ 7,187,049</b>	<b>\$ 73,965,124</b>	<b>\$ 89,415,174</b>	<b>\$ 63,789,634</b>	<b>\$ 81,768,968</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 20,178,668	\$ 1,144,021	\$ 675,561			\$ 55,603	\$ 22,053,854	\$ 33,010,375	\$ 21,690,514	\$ 31,061,279	
Temp Help	\$ 223,316					\$ 16,256	\$ 239,572	\$ 638,995	\$ 109,999	\$ 109,999	
Overtime	\$ 14,240						\$ 14,240	\$ 15,000	\$ 21,727	\$ 45,000	
Staff Benefits	\$ 17,154,830	\$ 865,579	\$ 520,895			\$ 41,405	\$ 18,582,710	\$ 31,185,877	\$ 19,008,462	\$ 28,782,490	
	\$ 37,571,055	\$ 2,009,600	\$ 1,196,456			\$ 113,265	\$ 40,890,376	\$ 64,850,247	\$ 40,830,702	\$ 59,888,769	
Operating Expenses and Equipment											
General Expense	\$ 1,402,928	\$ 113,156	\$ 5,733			\$ 105	\$ 1,521,921	\$ 2,043,147	\$ 807,745	\$ 1,414,544	
Printing	\$ 44,370	\$ 2,436				\$ 277	\$ 47,082	\$ 116,800	\$ 58,533	\$ 129,126	
Telecommunications	\$ 241,242	\$ 8,227					\$ 249,469	\$ 977,944	\$ 214,180	\$ 459,430	
Postage	\$ 296,964	\$ 31,430	\$ 2,223			\$ 755	\$ 331,372	\$ 497,765	\$ 298,390	\$ 456,825	
Insurance	\$ 30,389					\$ 700,244	\$ 730,633	\$ 1,165,014	\$ 821,212	\$ 1,160,654	
In-State Travel	\$ 25,235						\$ 25,235	\$ 54,100	\$ 27,002	\$ 46,792	
Out-of-State Travel										\$ 2,325	
Training	\$ 8,660	\$ 680					\$ 9,340	\$ 273,400	\$ 2,737	\$ 13,826	
Security Services	\$ 900	\$ 385					\$ 1,285			\$ 900	
Facility Operations	\$ 602,383	\$ 61,142					\$ 663,526	\$ 969,595	\$ 1,306,930	\$ 1,859,229	
Utilities	\$ 2,085	\$ 6,265					\$ 8,350	\$ 41,050	\$ 9,878	\$ 41,050	
Contracted Services	\$ 3,975,038	\$ 251,446	\$ 92			\$ 360,072	\$ 4,586,648	\$ 6,384,393	\$ 3,843,979	\$ 5,956,637	
Consulting and Professional Services	\$ 369,791	\$ 5,629					\$ 375,419	\$ 962,001	\$ 544,680	\$ 734,706	
Information Technology	\$ 899,762	\$ 27,432					\$ 927,195	\$ 1,167,208	\$ 458,574	\$ 1,115,983	
Major Equipment	\$ 105,029	\$ 0	\$ 44,372				\$ 149,401	\$ 305,106	\$ 46,471	\$ 153,964	
Other Items of Expense	\$ 29,017						\$ 29,017	\$ 33,997	\$ 13,783	\$ 32,408	
	\$ 8,033,793	\$ 508,227	\$ 52,420			\$ 1,061,453	\$ 9,655,892	\$ 14,991,520	\$ 8,454,094	\$ 13,578,396	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0	\$ 1,300	\$ 382	\$ 750	
Jury Costs	\$ 367,433						\$ 367,433	\$ 640,000	\$ 313,979	\$ 611,000	
Judgements, Settlements and Claims	\$ 26,000					\$ 3,691,240	\$ 3,717,240	\$ 8,815,729	\$ 3,512,103	\$ 8,729,960	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (704,723)	\$ 465,783	\$ 238,939				\$ 0	\$ 5,000	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (144,148)	\$ (104,849)	\$ 91,330			\$ (202,926)	\$ (360,594)	\$ (180,950)	\$ 24,884		
	\$ (455,437)	\$ 360,934	\$ 330,269			\$ 3,488,314	\$ 3,724,079	\$ 9,281,079	\$ 3,851,348	\$ 9,341,710	
<b>Total Expenditures</b>	<b>\$ 45,149,411</b>	<b>\$ 2,878,761</b>	<b>\$ 1,579,145</b>			<b>\$ 4,663,031</b>	<b>\$ 54,270,348</b>	<b>\$ 89,122,846</b>	<b>\$ 53,136,144</b>	<b>\$ 82,808,875</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 12,931,992	\$ 4,572,973	\$ (334,206)			\$ 2,524,018	\$ 19,694,776	\$ 292,328	\$ 10,653,490	\$ (1,039,907)	
Operating Transfers In (Out)	\$ 888,223		\$ 111,777			\$ (1,000,000)	\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 4,391,513	\$ 3,212,497	\$ 0			\$ 500,000	\$ 8,104,011	\$ 8,104,011	\$ 4,890,703	\$ 4,890,703	
Ending Balance (Deficit)	\$ 18,211,728	\$ 7,785,470	\$ (222,429)			\$ 2,024,018	\$ 27,798,787	\$ 8,396,339	\$ 15,544,193	\$ 3,850,796	

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

	For the month ended March									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 12,736,950	\$ 1,295,693				\$ 13,755	\$ 14,046,398	\$ 22,549,046	\$ 14,289,547	\$ 21,251,699
Traffic & Other Infractions	\$ 2,421,759	\$ 175,946				\$ (10,046)	\$ 2,587,659	\$ 4,000,692	\$ 2,540,826	\$ 3,462,462
Other Criminal Cases	\$ 3,042,710	\$ 20,311				\$ 315	\$ 3,063,335	\$ 4,330,494	\$ 2,966,250	\$ 4,207,808
Civil	\$ 2,974,548	\$ 6,824				\$ (1,130)	\$ 2,980,242	\$ 3,734,940	\$ 3,391,713	\$ 4,423,491
Family & Children Services	\$ 4,404,473	\$ 34,429	\$ 26,000			\$ (6,770)	\$ 4,458,131	\$ 7,650,513	\$ 4,232,299	\$ 6,862,087
Probate, Guardianship & Mental Health Services	\$ 744,481	\$ 2,717				\$ 91	\$ 747,289	\$ 1,251,938	\$ 926,175	\$ 1,500,065
Juvenile Dependency Services	\$ 504,636	\$ 1,899,750				\$ (1,623)	\$ 2,402,763	\$ 3,519,677	\$ 2,085,043	\$ 3,310,337
Juvenile Delinquency Services	\$ 530,818	\$ 12,237					\$ 543,054	\$ 863,876	\$ 536,589	\$ 647,611
Other Court Operations	\$ 2,135,315	\$ 144,434			\$ (410,829)	\$ (2,315)	\$ 1,866,605	\$ 3,508,452	\$ 1,174,789	\$ 2,340,582
Court Interpreters	\$ 1,463,073	\$ 974,666				\$ 1,553	\$ 2,439,292	\$ 4,223,023	\$ 2,588,343	\$ 3,801,245
Jury Services	\$ 470,769	\$ 67,380	\$ 367,433			\$ (43,814)	\$ 861,769	\$ 1,359,087	\$ 792,482	\$ 1,318,011
Security		\$ 40,413				\$ 125	\$ 40,538	\$ 29,723	\$ 80,827	\$ 124,505
Trial Court Operations Program	\$ 31,429,532	\$ 4,674,797	\$ 393,433		\$ (410,829)	\$ (49,859)	\$ 36,037,075	\$ 57,021,461	\$ 35,604,883	\$ 53,249,903
Enhanced Collections	\$ 1,740,300	\$ 435,171			\$ 463,367	\$ (104,845)	\$ 2,533,994	\$ 4,160,830	\$ 2,623,461	\$ 3,161,370
Other Non-Court Operations	\$ 213,234	\$ 1,134,850	\$ 3,691,240			\$ (200,412)	\$ 4,838,912	\$ 10,713,574	\$ 4,691,943	\$ 10,640,207
Non-Court Operations Program	\$ 1,953,534	\$ 1,570,021	\$ 3,691,240		\$ 463,367	\$ (305,257)	\$ 7,372,906	\$ 14,874,404	\$ 7,315,404	\$ 13,801,577
Executive Office	\$ 2,149,934	\$ 11,043					\$ 2,160,976	\$ 3,407,720	\$ 2,020,413	\$ 2,929,133
Fiscal Services	\$ 808,543	\$ 233,144				\$ (2,035)	\$ 1,039,652	\$ 1,588,308	\$ 941,462	\$ 1,502,724
Human Resources	\$ 827,199	\$ 149,315				\$ 1,022	\$ 977,536	\$ 1,161,255	\$ 545,721	\$ 767,984
Business & Facilities Services	\$ 1,970,163	\$ 1,236,932			\$ (52,539)	\$ (6,187)	\$ 3,148,369	\$ 4,995,305	\$ 3,420,063	\$ 4,982,740
Information Technology	\$ 1,751,470	\$ 1,780,641				\$ 1,722	\$ 3,533,833	\$ 6,074,393	\$ 3,288,197	\$ 5,574,814
Court Administration Program	\$ 7,507,309	\$ 3,411,074			\$ (52,539)	\$ (5,479)	\$ 10,860,366	\$ 17,226,981	\$ 10,215,857	\$ 15,757,395
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 40,890,376	\$ 9,655,892	\$ 4,084,673		\$ 0	\$ (360,594)	\$ 54,270,348	\$ 89,122,846	\$ 53,136,144	\$ 82,808,875