

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

01/31/2022

Date

Kern

Court

2021-22 2nd Qtr

Fiscal Year and Ending Quarter



QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kern

Court

2021-22 2nd Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filed Court Employee Positions (FTEs)

Kern

 Court
 2021-22 2nd 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	487		

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 December								2020/21	
	Fiscal Year 2021/22							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ (8,062,114)	\$ 7,624,327	\$ (913,100)			\$ 2,066,676	\$ 0	\$ 715,789	\$ (116,218)	
Payroll	\$ (18,698)							\$ (18,698)	\$ (10,911)	
Jury										
Revolving	\$ 5,000							\$ 5,000	\$ 5,000	
Other	\$ 37,463							\$ 37,463	\$ 15,432	
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	\$ 28,395,994						\$ 1	\$ 28,395,995	\$ 16,608,062	
Total Cash and Cash Equivalents	\$ 20,368,445	\$ 7,624,327	\$ (913,100)			\$ 2,066,676	\$ 9,722,133	\$ 38,868,481	\$ 26,235,097	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0	
Accounts Receivable - General	\$ 22,953	\$ 177,301				\$ 50,176		\$ 250,430	\$ 166	
Dishonored Checks										
Due From Employee	\$ 40							\$ 40	\$ 37	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 54,496	\$ 0						\$ 54,496	\$ 10,375	
Due From Other Courts	\$ 0							\$ 0	\$ 0	
Due From State	\$ 107,425	\$ 0	\$ 913,232					\$ 1,020,657	\$ 1,421,189	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables	\$ 184,914	\$ 177,301	\$ 913,232			\$ 50,176		\$ 1,325,622	\$ 1,431,766	
Prepaid Expenses - General	\$ 84,706	\$ 416						\$ 85,123	\$ 833,333	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 84,706	\$ 416						\$ 85,123	\$ 833,333	
Other Assets						\$ 100,000		\$ 100,000	\$ 100,000	
Total Other Assets						\$ 100,000		\$ 100,000	\$ 100,000	
Total Assets	\$ 20,638,065	\$ 7,802,044	\$ 132			\$ 2,216,852	\$ 9,722,133	\$ 40,379,226	\$ 28,600,196	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0	
Accounts Payable - General	\$ 14,369	\$ 0	\$ 132			\$ 0	\$ 0	\$ 14,501	\$ 160,784	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	\$ 0	
Due to Other Courts										
Due to State	\$ 0	\$ 0						\$ 0	\$ 0	
TC145 Liability							\$ 0	\$ 0	\$ 747,322	
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	\$ 49	
Interest							\$ 1	\$ 1	\$ 12	
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 14,369	\$ 0	\$ 132			\$ 0	\$ 1	\$ 14,502	\$ 908,168	
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	\$ 2,192							\$ 2,192	\$ 1,791	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 89							\$ 89	\$ 29	
Payroll Clearing	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0	
Total Payroll Liabilities	\$ 2,280	\$ 0	\$ 0			\$ 0		\$ 2,280	\$ 1,819	
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0	
Liabilities For Deposits	\$ 128,603	\$ 155				\$ 3,220	\$ 0	\$ 131,978	\$ 148,038	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections						\$ 0		\$ 0	\$ 0	
Other Miscellaneous Liabilities	\$ 30							\$ 30	\$ 16	
Total Other Liabilities	\$ 128,633	\$ 155				\$ 3,220	\$ 0	\$ 132,008	\$ 148,054	
Total Liabilities	\$ 145,283	\$ 155	\$ 132			\$ 3,220	\$ 9,722,133	\$ 9,870,922	\$ 10,780,173	
Total Fund Balance	\$ 20,492,782	\$ 7,801,889	\$ 0			\$ 2,213,632		\$ 30,508,304	\$ 17,820,024	
Total Liabilities and Fund Balance	\$ 20,638,065	\$ 7,802,044	\$ 132			\$ 2,216,852	\$ 9,722,133	\$ 40,379,226	\$ 28,600,196	

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 36,813,778	\$ 110,733						\$ 36,924,511	\$ 58,401,670	\$ 34,228,454	\$ 50,706,364
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 114,618		\$ 113,238
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,879,533							\$ 1,879,533	\$ 3,803,906	\$ 1,758,397	\$ 3,786,945
Civil Coordination Reimbursement (0150091)	\$ 2,133,917							\$ 2,133,917	\$ 5,141,476	\$ 1,133,011	\$ 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											
	\$ 44,371,495	\$ 4,604,210						\$ 48,975,706	\$ 71,005,938	\$ 40,664,130	\$ 63,406,131
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 913,232					\$ 913,232	\$ 1,436,194		\$ 1,287,580
Other Judicial Council Grants			\$ 0					\$ 0		\$ 1,965	\$ 60,057
Non-Judicial Council Grants			\$ 40,000					\$ 40,000	\$ 40,000		
	\$ 0		\$ 953,232					\$ 953,232	\$ 1,476,194	\$ 1,965	\$ 1,347,637
Other Financing Sources											
Interest Income	\$ 10,231	\$ 1,863				\$ 965		\$ 13,059	\$ 82,500	\$ 23,004	\$ 284,057
Investment Income											
Donations											
Local Fees	\$ 166,670	\$ 80,889						\$ 247,559	\$ 781,865	\$ 263,917	\$ 853,024
Non-Fee Revenues	\$ 2,771	\$ 19,124						\$ 21,895	\$ 81,650	\$ 21,926	\$ 50,714
Enhanced Collections		\$ 1,745,241						\$ 1,745,241	\$ 4,160,830	\$ 1,218,235	\$ 3,742,238
Escheatment	\$ 34,783							\$ 34,783			\$ 1
Prior Year Revenue	\$ 157,368	\$ 0	\$ (2,208)					\$ 155,160		\$ 474,059	\$ 413,066
County Program - Restricted	\$ 0	\$ 51,383						\$ 51,383	\$ 165,000	\$ 47,926	\$ 213,435
Reimbursement Other	\$ 137,755	\$ 9,240				\$ 298,116		\$ 445,111	\$ 1,447,425	\$ 500,962	\$ 1,424,138
Sale of Fixed Assets											
Other Miscellaneous	\$ 855					\$ 4,471,591		\$ 4,472,446	\$ 10,213,772	\$ 4,564,017	\$ 10,034,527
	\$ 510,433	\$ 1,907,741	\$ (2,208)			\$ 4,770,672		\$ 7,186,638	\$ 16,933,042	\$ 7,114,046	\$ 17,015,200
Total Revenues	\$ 44,881,928	\$ 6,511,951	\$ 951,023			\$ 4,770,672		\$ 57,115,575	\$ 89,415,174	\$ 47,780,141	\$ 81,768,968
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 13,417,758	\$ 758,210	\$ 450,711			\$ 32,548		\$ 14,659,227	\$ 33,010,375	\$ 14,625,608	\$ 31,061,279
Temp Help	\$ 152,458					\$ 10,105		\$ 162,563	\$ 638,995	\$ 64,896	
Overtime	\$ 8,430							\$ 8,430	\$ 15,000	\$ 7,064	\$ 45,000
Staff Benefits	\$ 11,493,378	\$ 568,003	\$ 342,034			\$ 24,944		\$ 12,428,359	\$ 31,185,877	\$ 12,901,391	\$ 28,782,490
	\$ 25,072,024	\$ 1,326,213	\$ 792,746			\$ 67,596		\$ 27,258,579	\$ 64,850,247	\$ 27,598,958	\$ 59,888,769
Operating Expenses and Equipment											
General Expense	\$ 743,102	\$ 110,056	\$ 3,760			\$ 0		\$ 856,917	\$ 2,043,147	\$ 460,953	\$ 1,414,541
Printing	\$ 34,877	\$ 568						\$ 35,445	\$ 116,800	\$ 37,341	\$ 129,126
Telecommunications	\$ 146,811	\$ 4,392						\$ 151,203	\$ 977,944	\$ 138,227	\$ 459,430
Postage	\$ 160,516	\$ 17,150	\$ 1,352					\$ 179,018	\$ 497,765	\$ 146,563	\$ 456,825
Insurance	\$ 30,222					\$ 454,928		\$ 485,149	\$ 1,165,014	\$ 588,035	\$ 1,160,854
In-State Travel	\$ 18,566							\$ 18,566	\$ 54,100	\$ 16,327	\$ 46,792
Out-of-State Travel										\$ 2,325	\$ 2,325
Training	\$ 7,121							\$ 7,121	\$ 273,400	\$ 1,702	\$ 13,826
Security Services	\$ 900	\$ 385						\$ 1,285		\$ 900	\$ 900
Facility Operations	\$ 380,950	\$ 32,989						\$ 413,940	\$ 969,595	\$ 408,369	\$ 1,859,229
Utilities	\$ 985	\$ 4,548						\$ 5,532	\$ 41,050	\$ 5,907	\$ 41,050
Contracted Services	\$ 2,318,072	\$ 182,555	\$ 92			\$ 236,951		\$ 2,737,669	\$ 6,384,393	\$ 2,536,996	\$ 5,956,637
Consulting and Professional Services	\$ 248,305	\$ 1,860						\$ 250,165	\$ 962,001	\$ 361,546	\$ 734,706
Information Technology	\$ 278,999	\$ 25,392						\$ 304,392	\$ 1,167,208	\$ 255,443	\$ 1,115,983
Major Equipment	\$ 24,913	\$ 0	\$ 44,372					\$ 69,285	\$ 305,106	\$ 107,201	\$ 153,964
Other Items of Expense	\$ 22,269							\$ 22,269	\$ 33,997	\$ 8,970	\$ 32,408
	\$ 4,416,606	\$ 379,895	\$ 49,576			\$ 691,878		\$ 5,537,955	\$ 14,991,520	\$ 5,073,579	\$ 13,578,396
Special Items of Expense											
Grand Jury	\$ 0							\$ 0	\$ 1,300	\$ 382	\$ 750
Jury Costs	\$ 249,782							\$ 249,782	\$ 640,000	\$ 217,007	\$ 611,000
Judgements, Settlements and Claims	\$ 26,000					\$ 2,000,713		\$ 2,026,713	\$ 8,815,729	\$ 2,009,182	\$ 8,729,960
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (479,645)	\$ 321,296	\$ 158,349					\$ 0	\$ 5,000	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (39,340)	\$ (104,845)	\$ (14,414)			\$ (203,147)		\$ (361,747)	\$ (180,950)	\$ (48,288)	
	\$ (243,203)	\$ 216,451	\$ 143,934			\$ 1,797,565		\$ 1,914,747	\$ 9,281,079	\$ 2,178,283	\$ 9,341,710
Total Expenditures	\$ 29,245,427	\$ 1,922,559	\$ 986,256			\$ 2,557,040		\$ 34,711,282	\$ 89,122,846	\$ 34,850,820	\$ 82,808,875
Excess (Deficit) of Revenues Over Expenditures	\$ 15,636,501	\$ 4,589,392	\$ (35,233)			\$ 2,213,632		\$ 22,404,293	\$ 292,328	\$ 12,929,321	\$ (1,039,907)
Operating Transfers In (Out)	\$ 464,767		\$ 35,233			\$ (500,000)		\$ 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)	\$ 20,492,782	\$ 7,801,889	\$ 0			\$ 2,213,632		\$ 30,508,304	\$ 8,396,339	\$ 17,820,024	\$ 3,850,796

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

	For the month ended December									
	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	\$ 8,534,114	\$ 673,335				\$ 14,335	\$ 9,221,784	\$ 22,549,046	\$ 9,810,361	\$ 21,251,699
Traffic & Other Infractions	\$ 1,622,234	\$ 117,383				\$ (9,477)	\$ 1,730,140	\$ 4,000,692	\$ 1,653,756	\$ 3,462,462
Other Criminal Cases	\$ 2,017,230	\$ 16,086					\$ 2,033,317	\$ 4,330,494	\$ 1,986,818	\$ 4,207,808
Civil	\$ 2,062,735	\$ 3,306				\$ (205)	\$ 2,065,837	\$ 3,734,940	\$ 2,283,641	\$ 4,423,491
Family & Children Services	\$ 2,886,967	\$ 19,532	\$ 26,000			\$ (6,770)	\$ 2,925,728	\$ 7,650,513	\$ 2,872,497	\$ 6,862,087
Probate, Guardianship & Mental Health Services	\$ 514,007	\$ 1,970				\$ 528	\$ 516,504	\$ 1,251,938	\$ 628,046	\$ 1,500,065
Juvenile Dependency Services	\$ 336,938	\$ 1,044,033				\$ (1,623)	\$ 1,379,348	\$ 3,519,677	\$ 1,343,246	\$ 3,310,337
Juvenile Delinquency Services	\$ 353,328	\$ 3,575					\$ 356,903	\$ 863,876	\$ 361,679	\$ 647,611
Other Court Operations	\$ 1,383,719	\$ 80,130			\$ (266,692)	\$ (2,365)	\$ 1,194,793	\$ 3,508,452	\$ 713,331	\$ 2,340,582
Court Interpreters	\$ 956,766	\$ 610,495				\$ 1,553	\$ 1,568,814	\$ 4,223,023	\$ 1,782,954	\$ 3,801,245
Jury Services	\$ 321,863	\$ 10,841	\$ 249,782			\$ (43,038)	\$ 539,448	\$ 1,359,087	\$ 516,564	\$ 1,318,011
Security		\$ 10,738				\$ 125	\$ 10,863	\$ 29,723	\$ 75,831	\$ 124,505
Trial Court Operations Program	\$ 20,989,902	\$ 2,591,425	\$ 275,782		\$ (266,692)	\$ (46,938)	\$ 23,543,478	\$ 57,021,461	\$ 24,028,725	\$ 53,249,903
Enhanced Collections	\$ 1,199,265	\$ 330,014			\$ 319,230	\$ (104,845)	\$ 1,743,664	\$ 4,160,830	\$ 1,840,810	\$ 3,161,370
Other Non-Court Operations	\$ 69,470	\$ 741,502	\$ 2,000,713			\$ (200,779)	\$ 2,610,906	\$ 10,713,574	\$ 2,834,923	\$ 10,640,207
Non-Court Operations Program	\$ 1,268,735	\$ 1,071,516	\$ 2,000,713		\$ 319,230	\$ (305,624)	\$ 4,354,570	\$ 14,874,404	\$ 4,675,733	\$ 13,801,577
Executive Office	\$ 1,395,550	\$ 9,799					\$ 1,405,350	\$ 3,407,720	\$ 1,369,858	\$ 2,929,133
Fiscal Services	\$ 515,045	\$ 129,349				\$ (2,035)	\$ 642,359	\$ 1,588,308	\$ 620,253	\$ 1,502,724
Human Resources	\$ 595,913	\$ 95,487				\$ 1,022	\$ 692,422	\$ 1,161,255	\$ 321,945	\$ 767,984
Business & Facilities Services	\$ 1,311,912	\$ 803,508			\$ (52,539)	\$ (9,893)	\$ 2,052,988	\$ 4,995,305	\$ 1,687,187	\$ 4,982,740
Information Technology	\$ 1,181,521	\$ 836,870				\$ 1,722	\$ 2,020,113	\$ 6,074,393	\$ 2,147,120	\$ 5,574,814
Court Administration Program	\$ 4,999,942	\$ 1,875,014			\$ (52,539)	\$ (9,185)	\$ 6,813,233	\$ 17,226,981	\$ 6,146,363	\$ 15,757,395
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 27,258,579	\$ 5,537,955	\$ 2,276,494		\$ 0	\$ (361,747)	\$ 34,711,282	\$ 89,122,846	\$ 34,850,820	\$ 82,808,875