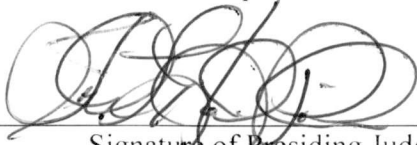


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

10/10/2022

\_\_\_\_\_  
Date

Kern

\_\_\_\_\_  
Court

2022-23 1st Qtr

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



**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Kern

Court

2022-23 1st Qtr

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Kern

Court

2022-23 1st Qtr

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)		497			

<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 September								
	Fiscal Year 2022/23							2021/22	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (8,487,097)	\$ 7,876,468	\$ (628,037)			\$ 1,561,215	\$ 16,982	\$ 339,531	\$ 65,979
Payroll	\$ (338,204)							\$ (338,204)	\$ (8,307)
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other	\$ 32,805							\$ 32,805	\$ 27,036
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 10,800							\$ 10,800	\$ 10,800
Cash with County	\$ 0					\$ 0	\$ 5,751,612	\$ 5,751,612	\$ 9,722,131
Cash Outside of the JCC	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Equivalents	\$ 34,264,468						\$ 778,483	\$ 35,042,951	\$ 22,497,028
<b>Total Cash and Cash Equivalents</b>	<b>\$ 25,487,772</b>	<b>\$ 7,876,468</b>	<b>\$ (628,037)</b>			<b>\$ 1,561,215</b>	<b>\$ 6,547,077</b>	<b>\$ 40,844,495</b>	<b>\$ 32,319,667</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 166	\$ 239,220				\$ 0		\$ 239,385	\$ 417,119
Dishonored Checks									
Due From Employee	\$ (662)							\$ (662)	\$ (951)
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 54,496							\$ 54,496	\$ 54,955
Due From Other Courts									\$ 0
Due From State	\$ 455,869	\$ 0	\$ 624,940					\$ 1,080,809	\$ 1,520,945
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 509,869</b>	<b>\$ 239,220</b>	<b>\$ 624,940</b>			<b>\$ 0</b>		<b>\$ 1,374,028</b>	<b>\$ 1,992,068</b>
Prepaid Expenses - General	\$ 2,076,319	\$ 199						\$ 2,076,518	\$ 79,902
Salary and Travel Advances	\$ 1,008							\$ 1,008	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 2,077,328</b>	<b>\$ 199</b>						<b>\$ 2,077,527</b>	<b>\$ 79,902</b>
Other Assets						\$ 100,000		\$ 100,000	\$ 100,000
<b>Total Other Assets</b>						<b>\$ 100,000</b>		<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>Total Assets</b>	<b>\$ 28,074,968</b>	<b>\$ 8,115,887</b>	<b>\$ (3,097)</b>			<b>\$ 1,661,215</b>	<b>\$ 6,547,077</b>	<b>\$ 44,396,050</b>	<b>\$ 34,491,637</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ (612,170)	\$ 478	\$ 0			\$ 0	\$ 0	\$ (611,693)	\$ 146,175
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 1,212,808	\$ 0	\$ 0					\$ 1,212,808	\$ 153,696
TC145 Liability							\$ 794,599	\$ 794,599	\$ 943,838
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							\$ 866	\$ 866	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab</b>	<b>\$ 600,638</b>	<b>\$ 478</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 795,465</b>	<b>\$ 1,396,580</b>	<b>\$ 1,243,710</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 5,751,612	\$ 5,751,612	\$ 9,722,131
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 5,751,612</b>	<b>\$ 5,751,612</b>	<b>\$ 9,722,131</b>
Accrued Payroll	\$ 18,126	\$ 0	\$ 0			\$ 0		\$ 18,126	\$ 10,736
Benefits Payable	\$ (12,154)							\$ (12,154)	\$ (10,042)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 54							\$ 54	\$ 47
Payroll Clearing	\$ (1,165)	\$ 0	\$ 0			\$ 0		\$ (1,165)	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 4,862</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 0</b>		<b>\$ 4,862</b>	<b>\$ 740</b>
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 118,863	\$ 155				\$ 2,306	\$ 0	\$ 121,323	\$ 126,918
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment						\$ 0		\$ 0	\$ 0
Uncleared Collections								\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 118,863</b>	<b>\$ 155</b>				<b>\$ 2,306</b>	<b>\$ 0</b>	<b>\$ 121,323</b>	<b>\$ 126,918</b>
<b>Total Liabilities</b>	<b>\$ 724,362</b>	<b>\$ 632</b>	<b>\$ 0</b>			<b>\$ 2,306</b>	<b>\$ 6,547,077</b>	<b>\$ 7,274,377</b>	<b>\$ 11,093,499</b>
<b>Total Fund Balance</b>	<b>\$ 27,350,606</b>	<b>\$ 8,115,255</b>	<b>\$ (3,097)</b>			<b>\$ 1,658,909</b>		<b>\$ 37,121,673</b>	<b>\$ 23,398,138</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 28,074,968</b>	<b>\$ 8,115,887</b>	<b>\$ (3,097)</b>			<b>\$ 1,661,215</b>	<b>\$ 6,547,077</b>	<b>\$ 44,396,050</b>	<b>\$ 34,491,637</b>

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

	For the month ended September									
	Fiscal Year 2022/23							2021/22		
	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	\$ 3,444,528	\$ 406,778				\$ 465	\$ 3,851,771		\$ 3,854,472	\$ 22,549,046
Traffic & Other Infractions	\$ 668,999	\$ 50,352				\$ 143	\$ 719,494		\$ 706,184	\$ 4,000,692
Other Criminal Cases	\$ 867,402	\$ 10,500					\$ 877,902		\$ 823,908	\$ 4,330,494
Civil	\$ 756,398	\$ 640				\$ 151	\$ 757,190		\$ 897,674	\$ 3,734,940
Family & Children Services	\$ 1,180,080	\$ 6,423				\$ (958)	\$ 1,185,545		\$ 1,196,594	\$ 7,650,513
Probate, Guardianship & Mental Health Services	\$ 155,910	\$ 1,073					\$ 156,982		\$ 230,670	\$ 1,251,938
Juvenile Dependency Services	\$ 124,205	\$ 360,039				\$ 0	\$ 484,244		\$ 472,069	\$ 3,519,677
Juvenile Delinquency Services	\$ 147,685	\$ 4,025				\$ 425	\$ 152,135		\$ 146,587	\$ 863,876
Other Court Operations	\$ 611,758	\$ 355,913			\$ (105,860)	\$ 883	\$ 862,693		\$ 513,158	\$ 3,508,452
Court Interpreters	\$ 428,896	\$ 299,853				\$ 9,347	\$ 738,097		\$ 634,849	\$ 4,223,023
Jury Services	\$ 119,768	\$ 4,994	\$ 89,180				\$ 213,942		\$ 226,561	\$ 1,359,087
Security		\$ 21,552					\$ 21,552		\$ 6,678	\$ 29,723
Trial Court Operations Program	\$ 8,505,629	\$ 1,522,143	\$ 89,180		\$ (105,860)	\$ 10,457	\$ 10,021,548		\$ 9,709,403	\$ 57,021,461
Enhanced Collections	\$ 413,259	\$ 66,704			\$ 105,860	\$ 8,088	\$ 593,911		\$ 659,211	\$ 4,160,830
Other Non-Court Operations	\$ 147,852	\$ 396,977	\$ 622,668		\$ 9,704	\$ (163,339)	\$ 1,013,863		\$ 665,572	\$ 10,713,574
Non-Court Operations Program	\$ 561,111	\$ 463,682	\$ 622,668		\$ 115,565	\$ (155,252)	\$ 1,607,774		\$ 1,324,783	\$ 14,874,404
Executive Office	\$ 631,413	\$ 34,502				\$ 24	\$ 665,939		\$ 577,549	\$ 3,407,720
Fiscal Services	\$ 249,800	\$ 25,554					\$ 275,354		\$ 228,783	\$ 1,588,308
Human Resources	\$ 899,803	\$ 6,180				\$ (690)	\$ 905,293		\$ 441,883	\$ 1,161,255
Business & Facilities Services	\$ 593,960	\$ 397,912			\$ (9,704)	\$ 46,604	\$ 1,028,771		\$ 783,129	\$ 4,995,305
Information Technology	\$ 477,814	\$ 1,611,926				\$ (22,296)	\$ 2,067,443		\$ 1,097,019	\$ 6,074,393
Court Administration Program	\$ 2,852,789	\$ 2,076,073			\$ (9,704)	\$ 23,642	\$ 4,942,800		\$ 3,128,363	\$ 17,226,981
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 11,919,529	\$ 4,061,898	\$ 711,848		\$ 0	\$ (121,153)	\$ 16,572,121		\$ 14,162,550	\$ 89,122,846

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 2022/23								2021/22		
	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	\$ 26,792,937	\$ 24,981					\$ 26,817,919		\$ 25,095,601	\$ 58,401,670	
Improvement and Modernization Fund								\$ 0		\$ 114,618	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,663,007						\$ 1,663,007		\$ 615,157	\$ 3,803,906	
Civil Coprdination Reimbursement (0150091)	\$ 503,866						\$ 503,866		\$ 311,408	\$ 5,141,476	
MOU Reimbursements (0150010 and General)		\$ 4,675,036					\$ 4,675,036			\$ 3,544,268	
Other Miscellaneous											
	<b>\$ 28,959,810</b>	<b>\$ 4,700,017</b>					<b>\$ 33,659,828</b>		<b>\$ 26,022,166</b>	<b>\$ 71,005,938</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 374,226				\$ 374,226		\$ 403,393	\$ 1,436,194	
Other Judicial Council Grants										\$ 40,000	
Non-Judicial Council Grants											
			\$ 374,226				\$ 374,226		\$ 403,393	\$ 1,476,194	
Other Financing Sources											
Interest Income	\$ 81,432	\$ 26,123				\$ 3,439	\$ 110,994		\$ 1,721	\$ 82,500	
Investment Income											
Donations											
Local Fees	\$ 2,743	\$ 42,280					\$ 45,023		\$ 110,788	\$ 781,865	
Non-Fee Revenues	\$ 2,400	\$ 10,166					\$ 12,566		\$ 20,077	\$ 81,650	
Enhanced Collections		\$ 584,490					\$ 584,490		\$ 462,152	\$ 4,160,830	
Escheatment									\$ 34,783		
Prior Year Revenue	\$ 4,097	\$ (5,951)				\$ 5,401	\$ 3,547		\$ 33,933		
County Program - Restricted	\$ 46,101						\$ 46,101		\$ 13,759	\$ 165,000	
Reimbursement Other	\$ 48,013	\$ 12,084				\$ 127,666	\$ 187,763		\$ 434,383	\$ 1,447,425	
Sale of Fixed Assets	\$ 14,000						\$ 14,000				
Other Miscellaneous	\$ 1,061					\$ 1,915,190	\$ 1,916,252		\$ 1,919,521	\$ 10,213,772	
	<b>\$ 153,746</b>	<b>\$ 715,293</b>				<b>\$ 2,051,697</b>	<b>\$ 2,920,736</b>		<b>\$ 3,031,117</b>	<b>\$ 16,933,042</b>	
<b>Total Revenues</b>	<b>\$ 29,113,557</b>	<b>\$ 5,415,310</b>	<b>\$ 374,226</b>			<b>\$ 2,051,697</b>	<b>\$ 36,954,790</b>		<b>\$ 29,456,677</b>	<b>\$ 89,415,174</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 5,806,427	\$ 344,416	\$ 181,103			\$ 26,292	\$ 6,358,238		\$ 5,929,904	\$ 33,010,375	
Temp Help	\$ 44,530					\$ 3,426	\$ 47,956		\$ 49,172	\$ 638,995	
Overtime	\$ 25,374	\$ 3					\$ 25,377		\$ 3,312	\$ 15,000	
Staff Benefits	\$ 5,103,795	\$ 232,901	\$ 133,067			\$ 18,196	\$ 5,487,958		\$ 5,539,539	\$ 31,185,877	
	<b>\$ 10,980,125</b>	<b>\$ 577,320</b>	<b>\$ 314,170</b>			<b>\$ 47,914</b>	<b>\$ 11,919,529</b>		<b>\$ 11,521,927</b>	<b>\$ 64,850,247</b>	
Operating Expenses and Equipment											
General Expense	\$ 861,677	\$ 7,362	\$ 811			\$ 0	\$ 869,851		\$ 232,232	\$ 2,043,147	
Printing	\$ 19,119	\$ 478					\$ 19,597		\$ 23,000	\$ 116,800	
Telecommunications	\$ 102,151	\$ 2,553					\$ 104,704		\$ 64,528	\$ 977,944	
Postage	\$ 49,498	\$ 17,150	\$ 329				\$ 66,977		\$ 32,880	\$ 497,765	
Insurance	\$ 2,809					\$ 246,548	\$ 249,357		\$ 228,896	\$ 1,165,014	
In-State Travel	\$ 12,055						\$ 12,055		\$ 6,337	\$ 54,100	
Out-of-State Travel											
Training	\$ 33,400						\$ 33,400		\$ 1,904	\$ 273,400	
Security Services											
Facility Operations	\$ 210,251	\$ 9					\$ 210,260		\$ 201,537	\$ 969,595	
Utilities	\$ 0						\$ 0		\$ 61	\$ 41,050	
Contracted Services	\$ 1,023,908	\$ 25,631	\$ 20			\$ 138,997	\$ 1,188,556		\$ 1,013,725	\$ 6,384,393	
Consulting and Professional Services	\$ 676,144	\$ 259					\$ 676,404		\$ 126,412	\$ 962,001	
Information Technology	\$ 567,659	\$ 24,911					\$ 592,570		\$ 302,038	\$ 1,167,208	
Major Equipment	\$ 29,252						\$ 29,252		\$ 30,751	\$ 305,106	
Other Items of Expense	\$ 8,803		\$ 112				\$ 8,916		\$ 13,237	\$ 33,997	
	<b>\$ 3,596,726</b>	<b>\$ 78,355</b>	<b>\$ 1,272</b>			<b>\$ 385,544</b>	<b>\$ 4,061,898</b>		<b>\$ 2,277,537</b>	<b>\$ 14,991,520</b>	
Special Items of Expense											
Grand Jury									\$ (173)	\$ 1,300	
Jury Costs	\$ 89,180						\$ 89,180		\$ 116,096	\$ 640,000	
Judgements, Settlements and Claims						\$ 622,668	\$ 622,668		\$ 416,368	\$ 8,815,729	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (200,906)	\$ 139,025	\$ 61,881				\$ 0		\$ 6,790	\$ 5,000	
Prior Year Expense Adjustment	\$ 34,137	\$ 8,048	\$ 0			\$ (163,339)	\$ (121,153)		\$ (175,995)	\$ (180,950)	
	<b>\$ (77,589)</b>	<b>\$ 147,074</b>	<b>\$ 61,881</b>			<b>\$ 459,329</b>	<b>\$ 690,695</b>		<b>\$ 363,086</b>	<b>\$ 9,281,079</b>	
<b>Total Expenditures</b>	<b>\$ 14,499,262</b>	<b>\$ 802,749</b>	<b>\$ 377,323</b>			<b>\$ 892,787</b>	<b>\$ 16,572,121</b>		<b>\$ 14,162,550</b>	<b>\$ 89,122,846</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 14,614,294	\$ 4,612,562	\$ (3,097)			\$ 1,158,909	\$ 20,382,668		\$ 15,294,127	\$ 292,328	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 12,736,312	\$ 3,502,693	\$ 0			\$ 500,000	\$ 16,739,005	\$ 16,739,005	\$ 8,104,011	\$ 8,104,011	
Ending Balance (Deficit)	<b>\$ 27,350,606</b>	<b>\$ 8,115,255</b>	<b>\$ (3,097)</b>			<b>\$ 1,658,909</b>	<b>\$ 37,121,673</b>	<b>\$ 16,739,005</b>	<b>\$ 23,398,138</b>	<b>\$ 8,396,339</b>	

G/L Account 112100

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<b>Row Labels</b>	<b>Count of Personnel Number</b>
202022	497
<b>Grand Total</b>	<b>497</b>