

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

10/14/2025

Date

Kern

Court

2025-26 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kern

Court

2025-26 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Kern

Court

2025-26 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	582.25	510			

¹ Total 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 2025/26							2024/25
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (7,581,438)	\$ 6,365,190	\$ (698,902)			\$ 3,053,951	\$ 130,349	\$ 1,269,152	\$ (179,367)
Payroll	\$ (1,419,790)						\$ 0	\$ (1,419,790)	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other	\$ 61,110							\$ 61,110	\$ 56,809
Distribution							\$ (192,532)	\$ (192,532)	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (206,689)	\$ (206,689)	\$ 0
Credit Card									
Cash on Hand	\$ 10,700						\$ 0	\$ 10,700	\$ 10,700
Cash with County	\$ 0					\$ 0	\$ 0	\$ 0	\$ 11,203,195
Cash Outside of the JCC	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Cash Held with the JCC	\$ 345,725							\$ 345,725	\$ 144,828
Cash Equivalents	\$ 19,111,099						\$ 14,691,269	\$ 33,802,368	\$ 29,392,805
Total Cash and Cash Equivalents	\$ 10,532,406	\$ 6,365,190	\$ (698,902)			\$ 3,053,951	\$ 14,422,397	\$ 33,675,043	\$ 40,633,969
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 454,381				\$ 0		\$ 454,381	\$ 369,732
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 6,494
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 54,496	\$ 0				\$ 0		\$ 54,496	\$ 79,975
Due From Other Courts									
Due From State	\$ 391,925	\$ 0	\$ 698,285					\$ 1,090,210	\$ 794,526
Trust Due To/From							\$ 202,000	\$ 202,000	\$ 0
Distribution Due To/From							\$ 65,763	\$ 65,763	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 446,421	\$ 454,381	\$ 698,285			\$ 0	\$ 267,763	\$ 1,866,849	\$ 1,250,726
Prepaid Expenses - General	\$ 31,062	\$ 0						\$ 31,062	\$ 291,017
Salary and Travel Advances	\$ 0		\$ 617					\$ 617	\$ 1,008
Counties									
Total Prepaid Expenses	\$ 31,062	\$ 0	\$ 617					\$ 31,679	\$ 292,024
Other Assets	\$ 500,000					\$ 100,000		\$ 600,000	\$ 600,000
Total Other Assets	\$ 500,000					\$ 100,000		\$ 600,000	\$ 600,000
Total Assets	\$ 11,509,889	\$ 6,819,571	\$ 0			\$ 3,153,951	\$ 14,690,160	\$ 36,173,571	\$ 42,776,720
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 842,855	\$ 0	\$ 0			\$ 0	\$ 0	\$ 842,855	\$ 2,220
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 267,763	\$ 267,763	\$ 0
Due to Other Courts									
Due to State	\$ 158,914	\$ 20,829						\$ 179,744	\$ 1,006,862
TC145 Liability							\$ 0	\$ 0	\$ 868,203
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 5,384,675	\$ 5,384,675	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 250							\$ 250	\$ 0
Interest							\$ 46,798	\$ 46,798	\$ 1,781
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 0	\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 1,002,020	\$ 20,829	\$ 0			\$ 0	\$ 5,699,236	\$ 6,722,085	\$ 1,879,066
Civil							\$ 7,204,638	\$ 7,204,638	\$ 0
Criminal							\$ 1,189,433	\$ 1,189,433	\$ 0
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 11,203,195
Trust Interest Payable							\$ 118,104	\$ 118,104	\$ 0
Miscellaneous Trust									
Total Trust Deposits							\$ 8,512,175	\$ 8,512,175	\$ 11,203,195
Accrued Payroll	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 11,098							\$ 11,098	\$ (8,338)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 53							\$ 53	\$ 44
Payroll Clearing	\$ (1)	\$ 0	\$ 0			\$ 0		\$ (1)	\$ (1)
Total Payroll Liabilities	\$ 11,150	\$ 0	\$ 0			\$ 0		\$ 11,150	\$ (8,295)
Revenue Collected in Advance	\$ 0	\$ 0				\$ 22,497		\$ 22,497	\$ 19,840
Liabilities For Deposits	\$ 48,920	\$ 0				\$ 755	\$ 46,170	\$ 95,845	\$ 48,693
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 409,596	\$ 409,596	\$ 0
Uncleared Collections						\$ 0		\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 413						\$ 22,983	\$ 23,397	\$ 5
Total Other Liabilities	\$ 49,333	\$ 0				\$ 23,252	\$ 478,749	\$ 551,334	\$ 68,538
Total Liabilities	\$ 1,062,503	\$ 20,829	\$ 0			\$ 23,252	\$ 14,690,160	\$ 15,796,743	\$ 13,142,503
Total Fund Balance	\$ 10,447,386	\$ 6,798,742	\$ 0			\$ 3,130,700		\$ 20,376,828	\$ 29,634,217
Total Liabilities and Fund Balance	\$ 11,509,889	\$ 6,819,571	\$ 0			\$ 3,153,951	\$ 14,690,160	\$ 36,173,571	\$ 42,776,720

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 2025/26									2024/25	
	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	\$ 20,602,400	\$ 25,013						\$ 20,627,414	\$ 65,540,338	\$ 29,422,783	\$ 66,239,692
Improvement and Modernization Fund									\$ 132,631		\$ 116,011
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 973,290							\$ 973,290	\$ 4,152,870	\$ 1,064,714	\$ 4,110,584
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,035,162							\$ 1,035,162	\$ 7,363,112	\$ 703,998	\$ 6,621,739
Other Miscellaneous	\$ 830,320	\$ 3,123,553						\$ 3,953,873	\$ 6,667,822	\$ 3,806,403	\$ 7,350,672
	\$ 23,441,172	\$ 3,148,567						\$ 26,589,738	\$ 83,856,773	\$ 34,997,898	\$ 84,438,698
Grants											
AB 1058 Commissioner/Facilitator			\$ 520,537					\$ 520,537	\$ 1,747,013	\$ 399,549	\$ 1,609,690
Other Judicial Council Grants									\$ 55,029		
Non-Judicial Council Grants											
			\$ 520,537					\$ 520,537	\$ 1,802,042	\$ 399,549	\$ 1,609,690
Other Financing Sources											
Interest Income	\$ 123,523	\$ 0				\$ 0		\$ 123,523	\$ 789,000	\$ 242,867	\$ 830,000
Investment Income											
Donations											
Local Fees	\$ 5,898	\$ 18,996						\$ 24,894	\$ 141,494	\$ 28,089	\$ 157,121
Non-Fee Revenues	\$ 2,707	\$ 5,865						\$ 8,572	\$ 28,427	\$ 8,081	\$ 51,650
Enhanced Collections		\$ 871,162						\$ 871,162	\$ 4,239,345	\$ 785,968	\$ 4,271,053
Escheatment									\$ 71,000		\$ 65,000
Prior Year Revenue	\$ 0	\$ 0						\$ 0	\$ 15,000	\$ (1,695,465)	\$ 5,000
County Program - Restricted		\$ 22,665						\$ 22,665	\$ 229,000	\$ 16,799	\$ 193,300
Reimbursement Other	\$ 10,417	\$ 9,229				\$ 157,929		\$ 177,575	\$ 1,135,370	\$ 271,136	\$ 1,405,144
Sale of Fixed Assets											
Other Miscellaneous	\$ 344					\$ 2,787,262		\$ 2,787,606	\$ 11,667,725	\$ 2,243,813	\$ 11,491,306
	\$ 142,889	\$ 927,917				\$ 2,945,190		\$ 4,015,997	\$ 18,316,361	\$ 1,901,287	\$ 18,469,574
Total Revenues	\$ 23,584,061	\$ 4,076,484	\$ 520,537			\$ 2,945,190		\$ 31,126,272	\$ 103,975,176	\$ 37,298,734	\$ 104,517,962
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 8,312,646	\$ 467,313	\$ 243,389			\$ 58,282		\$ 9,081,629	\$ 40,048,383	\$ 7,499,129	\$ 38,054,673
Temp Help						\$ 5,056		\$ 5,056	\$ 41,445	\$ 4,018	\$ 38,054,673
Overtime	\$ 48,217	\$ 2,056						\$ 50,273	\$ 153,000	\$ 14,967	\$ 28,000
Staff Benefits	\$ 6,821,489	\$ 350,437	\$ 186,017			\$ 39,400		\$ 7,397,343	\$ 33,114,944	\$ 6,519,672	\$ 33,080,581
	\$ 15,182,353	\$ 819,805	\$ 429,405			\$ 102,738		\$ 16,534,301	\$ 73,357,772	\$ 14,037,787	\$ 71,163,254
Operating Expenses and Equipment											
General Expense	\$ 1,201,332	\$ 6,032	\$ 987			\$ 105		\$ 1,208,456	\$ 5,025,427	\$ 1,424,065	\$ 4,828,465
Printing	\$ 9,333							\$ 9,333	\$ 133,481	\$ 13,505	\$ 240,769
Telecommunications	\$ 39,736	\$ 13,660				\$ 236		\$ 53,632	\$ 499,721	\$ 56,455	\$ 758,867
Postage	\$ 39,628	\$ 9,000	\$ 162					\$ 48,790	\$ 372,612	\$ 80,099	\$ 361,376
Insurance	\$ 10,551					\$ 325,628		\$ 336,180	\$ 1,354,029	\$ 252,714	\$ 1,152,998
In-State Travel	\$ 16,048		\$ 1,126					\$ 17,174	\$ 69,550	\$ 20,742	\$ 90,512
Out-of-State Travel	\$ 1,598							\$ 1,598			
Training	\$ 4,840	\$ 2,250	\$ 2,975					\$ 10,065	\$ 108,895	\$ 9,781	\$ 48,500
Security Services	\$ 2,700	\$ 870						\$ 3,570	\$ 3,570	\$ 3,270	\$ 3,569
Facility Operations	\$ 77,558	\$ 9,336						\$ 86,894	\$ 853,436	\$ 67,975	\$ 988,450
Utilities	\$ 0							\$ 0	\$ 15,000	\$ 0	\$ 17,700
Contracted Services	\$ 1,150,465	\$ 26,600				\$ 289,484		\$ 1,466,549	\$ 9,857,126	\$ 1,658,853	\$ 12,438,197
Consulting and Professional Services	\$ 20,864	\$ 0						\$ 20,864	\$ 2,958,921	\$ 177,316	\$ 4,169,290
Information Technology	\$ 250,028	\$ 5,848						\$ 255,876	\$ 5,664,827	\$ 253,315	\$ 1,236,679
Major Equipment									\$ 97,993	\$ 53,878	\$ 347,233
Other Items of Expense	\$ 10,790							\$ 10,790	\$ 53,535	\$ 10,521	\$ 46,709
	\$ 2,835,470	\$ 73,597	\$ 5,250			\$ 615,453		\$ 3,529,770	\$ 27,068,123	\$ 4,082,487	\$ 26,729,314
Special Items of Expense											
Grand Jury											\$ 1,000
Jury Costs	\$ 140,203							\$ 140,203	\$ 601,225	\$ 133,325	\$ 562,914
Judgements, Settlements and Claims						\$ 493,069		\$ 493,069	\$ 10,316,068	\$ 541,860	\$ 9,463,366
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (301,630)	\$ 215,749	\$ 85,881					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 4,136	\$ (82)				\$ (896,770)		\$ (892,716)	\$ (944,475)	\$ (780,312)	\$ 37,442
	\$ (157,291)	\$ 215,667	\$ 85,881			\$ (403,701)		\$ (259,444)	\$ 9,972,818	\$ (105,126)	\$ 10,064,722
Total Expenditures	\$ 17,860,531	\$ 1,109,069	\$ 520,537			\$ 314,491		\$ 19,804,627	\$ 110,398,713	\$ 18,015,148	\$ 107,957,290
Excess (Deficit) of Revenues Over Expenditures	\$ 5,723,529	\$ 2,967,415	\$ 0			\$ 2,630,700		\$ 11,321,644	\$ (6,423,537)	\$ 19,283,587	\$ (3,439,328)
Operating Transfers In (Out)	\$ 81	\$ (81)						\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 4,723,776	\$ 3,831,407	\$ 0			\$ 500,000		\$ 9,055,184	\$ 9,055,184	\$ 10,350,630	\$ 10,350,630
Ending Balance (Deficit)	\$ 10,447,386	\$ 6,798,742	\$ 0			\$ 3,130,700		\$ 20,376,828	\$ 2,631,647	\$ 29,634,217	\$ 6,911,302

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	Personnel 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	\$ 4,902,772	\$ 364,593				\$ 11,772	\$ 5,279,137	\$ 22,301,648	\$ 4,412,852	\$ 20,736,353
Traffic & Other Infractions	\$ 769,562	\$ 17,024					\$ 786,586	\$ 4,233,649	\$ 736,580	\$ 4,434,185
Other Criminal Cases	\$ 1,114,869	\$ 7,566					\$ 1,122,436	\$ 5,404,491	\$ 960,037	\$ 5,564,417
Civil	\$ 1,051,611	\$ 4,249					\$ 1,055,860	\$ 5,362,885	\$ 836,426	\$ 4,828,660
Family & Children Services	\$ 1,843,713	\$ 12,537			\$ 23	\$ 50	\$ 1,856,323	\$ 9,107,663	\$ 1,535,889	\$ 8,986,122
Probate, Guardianship & Mental Health Services	\$ 344,374	\$ 1,295					\$ 345,669	\$ 1,539,373	\$ 267,146	\$ 1,510,151
Juvenile Dependency Services	\$ 163,109	\$ 358,397				\$ 3,700	\$ 525,206	\$ 5,360,332	\$ 830,231	\$ 4,779,686
Juvenile Delinquency Services	\$ 198,780	\$ 9,111				\$ 0	\$ 207,891	\$ 927,335	\$ 176,588	\$ 827,117
Other Court Operations	\$ 873,273	\$ 846,354			\$ 1,943	\$ 5,752	\$ 1,727,322	\$ 6,176,153	\$ 1,258,505	\$ 5,469,513
Court Interpreters	\$ 459,036	\$ 471,238				\$ (6,465)	\$ 923,809	\$ 4,163,034	\$ 730,186	\$ 4,113,023
Jury Services	\$ 171,491	\$ 39,451	\$ 140,203			\$ 203	\$ 351,348	\$ 1,672,674	\$ 297,317	\$ 1,691,929
Security		\$ 14,334					\$ 14,334	\$ 24,455	\$ 12,340	\$ 16,952
Trial Court Operations Program	\$ 11,892,591	\$ 2,146,150	\$ 140,203		\$ 1,966	\$ 15,011	\$ 14,195,921	\$ 66,273,692	\$ 12,054,096	\$ 62,958,108
Enhanced Collections	\$ 648,334	\$ 47,357			\$ 176,511	\$ (1)	\$ 872,201	\$ 4,239,345	\$ 785,968	\$ 4,271,053
Other Non-Court Operations	\$ 240,182	\$ 642,732	\$ 493,069		\$ 37,272	\$ (896,851)	\$ 516,405	\$ 15,874,541	\$ 530,431	\$ 15,914,176
Non-Court Operations Program	\$ 888,516	\$ 690,089	\$ 493,069		\$ 213,783	\$ (896,851)	\$ 1,388,605	\$ 20,113,886	\$ 1,316,399	\$ 20,185,229
Executive Office	\$ 912,548	\$ 25,294					\$ 937,842	\$ 4,597,414	\$ 826,685	\$ 4,548,388
Fiscal Services	\$ 370,427	\$ 26,471					\$ 396,897	\$ 1,881,666	\$ 361,850	\$ 1,982,118
Human Resources	\$ 931,958	\$ 6,929				\$ (11,064)	\$ 927,823	\$ 1,846,948	\$ 1,126,833	\$ 1,410,323
Business & Facilities Services	\$ 783,137	\$ 109,950			\$ (215,749)	\$ 127	\$ 677,465	\$ 3,835,984	\$ 600,009	\$ 4,676,919
Information Technology	\$ 755,124	\$ 524,888				\$ 61	\$ 1,280,072	\$ 11,849,123	\$ 1,729,276	\$ 12,196,205
Court Administration Program	\$ 3,753,194	\$ 693,531			\$ (215,749)	\$ (10,875)	\$ 4,220,101	\$ 24,011,135	\$ 4,644,653	\$ 24,813,953
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 16,534,301	\$ 3,529,770	\$ 633,272		\$ 0	\$ (892,716)	\$ 19,804,627	\$ 110,398,713	\$ 18,015,148	\$ 107,957,290