

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.



01/14/2026

Signature of Presiding Judge or Court Executive

Date

Kern

Court

2025-26 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kern

Court

2025-26 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

--

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Kern

Court

2025-26 Q2

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	503		

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 December
 Fiscal Year 2025/26

2024/25

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (4,998,440)	\$ 4,777,074	\$ (1,012,972)			\$ 1,711,141	\$ 171,781	\$ 648,584	\$ (39,563)
Payroll	\$ (2,088)						\$ 0	\$ (2,088)	\$ 0
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other	\$ 202,196							\$ 202,196	\$ 76,021
Distribution							\$ 408,083	\$ 408,083	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (369,860)	\$ (369,860)	\$ 0
Credit Card									
Cash on Hand	\$ 10,800						\$ 0	\$ 10,800	\$ 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	\$ 0
Cash Equivalents	\$ 13,390,280						\$ 13,651,586	\$ 27,041,866	\$ 27,278,423
Total Cash and Cash Equivalents	\$ 8,953,473	\$ 4,777,074	\$ (1,012,972)			\$ 1,711,141	\$ 13,861,591	\$ 28,290,306	\$ 38,533,776
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 587,226				\$ 33,970		\$ 621,196	\$ 365,293
Dishonored Checks									
Due From Employee	\$ (997)							\$ (997)	\$ 7,159
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	\$ 196,202	\$ 0	\$ 858,633					\$ 1,054,836	\$ 2,937,267
Trust Due To/From							\$ 298,239	\$ 298,239	\$ 0
Distribution Due To/From							\$ 156,362	\$ 156,362	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 51,376	\$ 0						\$ 51,376	\$ 0
Total Receivables	\$ 301,077	\$ 587,226	\$ 858,633			\$ 33,970	\$ 454,600	\$ 2,235,507	\$ 3,389,693
Prepaid Expenses - General	\$ 34,490	\$ 0						\$ 34,490	\$ 236,653
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 1,008
Counties									
Total Prepaid Expenses	\$ 34,490	\$ 0	\$ 0					\$ 34,490	\$ 237,661
Other Assets	\$ 500,000					\$ 100,000		\$ 600,000	\$ 600,000
Total Other Assets	\$ 500,000					\$ 100,000		\$ 600,000	\$ 600,000
Total Assets	\$ 9,789,040	\$ 5,364,299	\$ (154,339)			\$ 1,845,111	\$ 14,316,191	\$ 31,160,302	\$ 42,761,130
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ (376)	\$ 0	\$ 0			\$ 0	\$ 6,594	\$ 6,218	\$ 2,052
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 505,976	\$ 505,976	\$ 0
Due to Other Courts									
Due to State	\$ 75,231	\$ 3,622						\$ 78,853	\$ 322,585
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 5,250,892	\$ 5,250,892	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 140							\$ 140	\$ 72
Interest							\$ 41,333	\$ 41,333	\$ 1,506
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 0	\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 74,995	\$ 3,622	\$ 0			\$ 0	\$ 5,804,795	\$ 5,883,412	\$ 326,214
Civil							\$ 6,862,160	\$ 6,862,160	\$ 0
Criminal							\$ 1,244,223	\$ 1,244,223	\$ 0
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 0
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 11,203,195
Trust Interest Payable							\$ 184,842	\$ 184,842	\$ 0
Miscellaneous Trust									
Total Trust Deposits							\$ 8,291,226	\$ 8,291,226	\$ 11,203,195
Accrued Payroll	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 17,411							\$ 17,411	\$ 9,466
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 99							\$ 99	\$ 98
Payroll Clearing	\$ (938)	\$ 0	\$ 0			\$ 0		\$ (938)	\$ (1)
Total Payroll Liabilities	\$ 16,571	\$ 0	\$ 0			\$ 0		\$ 16,571	\$ 9,562
Revenue Collected in Advance	\$ 0	\$ 0				\$ 22,956		\$ 22,956	\$ 25,373
Liabilities For Deposits	\$ 58,349	\$ 0				\$ 875	\$ 46,171	\$ 105,394	\$ 54,506
Jury Fees - Non-Interest							\$ 173,999	\$ 173,999	\$ 0
Fees - Partial Payment & Overpayment								\$ 0	\$ 0
Uncleared Collections						\$ 0		\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0						\$ 0	\$ 0	\$ 0
Total Other Liabilities	\$ 58,349	\$ 0				\$ 23,830	\$ 220,170	\$ 302,349	\$ 79,880
Total Liabilities	\$ 149,914	\$ 3,622	\$ 0			\$ 23,830	\$ 14,316,191	\$ 14,493,558	\$ 11,618,851
Total Fund Balance	\$ 9,639,126	\$ 5,360,677	\$ (154,339)			\$ 1,821,281		\$ 16,666,745	\$ 31,142,279
Total Liabilities and Fund Balance	\$ 9,789,040	\$ 5,364,299	\$ (154,339)			\$ 1,845,111	\$ 14,316,191	\$ 31,160,302	\$ 42,761,130

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 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	\$ 34,162,074	\$ 99,269					\$ 34,261,343	\$ 65,540,338	\$ 44,297,642	\$ 66,239,692	
Improvement and Modernization Fund								\$ 132,631		\$ 116,011	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,967,981						\$ 1,967,981	\$ 4,152,870	\$ 2,094,619	\$ 4,110,584	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,426,704						\$ 2,426,704	\$ 7,363,112	\$ 2,322,993	\$ 6,621,739	
Other Miscellaneous	\$ 4,374,588	\$ 3,123,553					\$ 7,498,141	\$ 6,667,822	\$ 7,350,671	\$ 7,350,672	
	\$ 42,931,347	\$ 3,222,823					\$ 46,154,170	\$ 83,856,773	\$ 56,065,926	\$ 84,438,698	
Grants											
AB 1058 Commissioner/Facilitator			\$ 858,633				\$ 858,633	\$ 1,747,013	\$ 1,057,293	\$ 1,609,690	
Other Judicial Council Grants								\$ 55,029			
Non-Judicial Council Grants											
			\$ 858,633				\$ 858,633	\$ 1,802,042	\$ 1,057,293	\$ 1,609,690	
Other Financing Sources											
Interest Income	\$ 211,477	\$ 54,064				\$ 28,024	\$ 293,566	\$ 789,000	\$ 566,897	\$ 830,000	
Investment Income											
Donations											
Local Fees	\$ 7,022	\$ 30,554					\$ 37,576	\$ 141,494	\$ 61,257	\$ 157,121	
Non-Fee Revenues	\$ 2,905	\$ 8,741					\$ 11,646	\$ 28,427	\$ 11,364	\$ 51,650	
Enhanced Collections		\$ 1,726,463					\$ 1,726,463	\$ 4,239,345	\$ 1,968,308	\$ 4,271,053	
Escheatment								\$ 71,000		\$ 65,000	
Prior Year Revenue	\$ 64,541	\$ 12,830					\$ 77,371	\$ 15,000	\$ 2,512	\$ 5,000	
County Program - Restricted		\$ 75,179					\$ 75,179	\$ 229,000	\$ 67,998	\$ 193,300	
Reimbursement Other	\$ 14,394	\$ 16,326				\$ 423,509	\$ 454,229	\$ 1,135,370	\$ 571,363	\$ 1,405,144	
Sale of Fixed Assets											
Other Miscellaneous	\$ 778					\$ 5,599,694	\$ 5,600,472	\$ 11,667,725	\$ 5,268,969	\$ 11,491,306	
	\$ 301,117	\$ 1,924,157				\$ 6,051,227	\$ 8,276,501	\$ 18,316,361	\$ 8,518,667	\$ 18,469,574	
Total Revenues	\$ 43,232,464	\$ 5,146,979	\$ 858,633			\$ 6,051,227	\$ 55,289,304	\$ 103,975,176	\$ 65,641,886	\$ 104,517,962	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 16,698,668	\$ 915,716	\$ 474,738			\$ 118,154	\$ 18,207,276	\$ 40,048,383	\$ 18,804,004	\$ 38,054,673	
Temp Help						\$ 9,201	\$ 9,201	\$ 41,445	\$ 8,737		
Overtime	\$ 97,911	\$ 2,056					\$ 99,967	\$ 153,000	\$ 43,971	\$ 28,000	
Staff Benefits	\$ 12,989,905	\$ 676,492	\$ 359,939			\$ 79,387	\$ 14,105,723	\$ 33,114,944	\$ 14,451,648	\$ 33,080,581	
	\$ 29,786,484	\$ 1,594,264	\$ 834,677			\$ 206,742	\$ 32,422,167	\$ 73,357,772	\$ 33,308,360	\$ 71,163,254	
Operating Expenses and Equipment											
General Expense	\$ 2,086,562	\$ 12,796	\$ 2,436			\$ 105	\$ 2,101,899	\$ 5,025,427	\$ 2,427,497	\$ 4,828,465	
Printing	\$ 23,806						\$ 23,806	\$ 133,481	\$ 27,457	\$ 240,769	
Telecommunications	\$ 101,724	\$ 34,296				\$ 589	\$ 136,610	\$ 499,721	\$ 124,377	\$ 758,867	
Postage	\$ 84,970	\$ 9,000	\$ 423				\$ 94,393	\$ 372,612	\$ 168,091	\$ 361,376	
Insurance	\$ 50,777					\$ 647,848	\$ 698,625	\$ 1,354,029	\$ 539,157	\$ 1,152,998	
In-State Travel	\$ 33,351	\$ 4,328	\$ 5,081				\$ 42,760	\$ 69,550	\$ 32,346	\$ 90,512	
Out-of-State Travel	\$ 1,598						\$ 1,598				
Training	\$ 14,912	\$ 2,250	\$ 3,380			\$ 149	\$ 20,691	\$ 108,895	\$ 18,031	\$ 48,500	
Security Services	\$ 2,700	\$ 870					\$ 3,570	\$ 3,570	\$ 3,270	\$ 3,569	
Facility Operations	\$ 193,473	\$ 36,958					\$ 230,431	\$ 853,436	\$ 430,639	\$ 988,450	
Utilities	\$ 5,729						\$ 5,729	\$ 15,000	\$ 4,428	\$ 17,700	
Contracted Services	\$ 3,437,087	\$ 71,008				\$ 473,908	\$ 3,982,003	\$ 9,857,126	\$ 3,932,058	\$ 12,438,197	
Consulting and Professional Services	\$ 60,629	\$ 416,448					\$ 477,076	\$ 2,958,921	\$ 861,927	\$ 4,169,290	
Information Technology	\$ 2,750,444	\$ 1,002,229					\$ 3,752,673	\$ 5,664,827	\$ 413,131	\$ 1,236,679	
Major Equipment								\$ 97,993	\$ 292,167	\$ 347,233	
Other Items of Expense	\$ 19,316	\$ 130					\$ 19,446	\$ 53,535	\$ 27,227	\$ 46,709	
	\$ 8,867,078	\$ 1,590,312	\$ 11,320			\$ 1,122,599	\$ 11,591,310	\$ 27,068,123	\$ 9,301,803	\$ 26,729,314	
Special Items of Expense											
Grand Jury										\$ 1,000	
Jury Costs	\$ 311,882						\$ 311,882	\$ 601,225	\$ 284,880	\$ 562,914	
Judgements, Settlements and Claims	\$ 550					\$ 4,319,329	\$ 4,319,879	\$ 10,316,068	\$ 2,628,853	\$ 9,463,366	
Debt Service											
Other	\$ 755						\$ 755				
Capital Costs											
Internal Cost Recovery	\$ (587,280)	\$ 420,305	\$ 166,976				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (62,274)	\$ 12,748				\$ (918,724)	\$ (968,250)	\$ (944,475)	\$ (673,658)	\$ 37,442	
	\$ (336,367)	\$ 433,053	\$ 166,976			\$ 3,400,605	\$ 3,664,266	\$ 9,972,818	\$ 2,240,075	\$ 10,064,722	
Total Expenditures	\$ 38,317,195	\$ 3,617,629	\$ 1,012,972			\$ 4,729,946	\$ 47,677,742	\$ 110,398,713	\$ 44,850,237	\$ 107,957,290	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,915,269	\$ 1,529,350	\$ (154,339)			\$ 1,321,281	\$ 7,611,561	\$ (6,423,537)	\$ 20,791,649	\$ (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)	\$ 9,639,126	\$ 5,360,677	\$ (154,339)			\$ 1,821,281	\$ 16,666,745	\$ 2,631,647	\$ 31,142,279	\$ 6,911,302	

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

For the month ended December										
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	\$ 9,847,761	\$ 896,902	\$ 550			\$ 12,222	\$ 10,757,435	\$ 22,301,648	\$ 10,727,523	\$ 20,736,353
Traffic & Other Infractions	\$ 1,563,999	\$ 22,788					\$ 1,586,787	\$ 4,233,649	\$ 1,790,260	\$ 4,434,185
Other Criminal Cases	\$ 2,205,970	\$ 11,972					\$ 2,217,942	\$ 5,404,491	\$ 2,337,564	\$ 5,564,417
Civil	\$ 2,113,851	\$ 11,030					\$ 2,124,881	\$ 5,362,885	\$ 2,096,123	\$ 4,828,660
Family & Children Services	\$ 3,677,937	\$ 40,811			\$ 0	\$ 150	\$ 3,718,899	\$ 9,107,663	\$ 3,837,105	\$ 8,986,122
Probate, Guardianship & Mental Health Services	\$ 695,371	\$ 4,124					\$ 699,496	\$ 1,539,373	\$ 648,508	\$ 1,510,151
Juvenile Dependency Services	\$ 341,055	\$ 1,526,944				\$ 3,700	\$ 1,871,699	\$ 5,360,332	\$ 2,069,281	\$ 4,779,686
Juvenile Delinquency Services	\$ 403,208	\$ 17,879				\$ 0	\$ 421,087	\$ 927,335	\$ 432,997	\$ 827,117
Other Court Operations	\$ 1,726,608	\$ 1,397,328			\$ 3,478	\$ 5,807	\$ 3,133,221	\$ 6,176,153	\$ 2,925,258	\$ 5,469,513
Court Interpreters	\$ 909,329	\$ 1,011,656				\$ (5,765)	\$ 1,915,220	\$ 4,163,034	\$ 1,769,436	\$ 4,113,023
Jury Services	\$ 346,514	\$ 134,048	\$ 311,882			\$ (59,609)	\$ 732,835	\$ 1,672,674	\$ 702,698	\$ 1,691,929
Security		\$ 15,812					\$ 15,812	\$ 24,455	\$ 18,128	\$ 16,952
Trial Court Operations Program	\$ 23,831,604	\$ 5,091,296	\$ 312,432		\$ 3,478	\$ (43,496)	\$ 29,195,314	\$ 66,273,692	\$ 29,354,881	\$ 62,958,108
Enhanced Collections	\$ 1,271,759	\$ 109,432			\$ 345,272	\$ (1)	\$ 1,726,463	\$ 4,239,345	\$ 1,968,308	\$ 4,271,053
Other Non-Court Operations	\$ 470,576	\$ 1,599,833	\$ 4,319,329		\$ 71,554	\$ (918,805)	\$ 5,542,487	\$ 15,874,541	\$ 3,825,326	\$ 15,914,176
Non-Court Operations Program	\$ 1,742,336	\$ 1,709,265	\$ 4,319,329		\$ 416,827	\$ (918,806)	\$ 7,268,950	\$ 20,113,886	\$ 5,793,635	\$ 20,185,229
Executive Office	\$ 1,890,425	\$ 30,974					\$ 1,921,400	\$ 4,597,414	\$ 2,082,020	\$ 4,548,388
Fiscal Services	\$ 733,150	\$ 69,586					\$ 802,735	\$ 1,881,666	\$ 886,943	\$ 1,982,118
Human Resources	\$ 1,160,480	\$ 114,053	\$ 755			\$ (5,012)	\$ 1,270,275	\$ 1,846,948	\$ 1,471,903	\$ 1,410,323
Business & Facilities Services	\$ 1,536,596	\$ 276,946			\$ (420,305)	\$ 5,604	\$ 1,398,842	\$ 3,835,984	\$ 1,804,614	\$ 4,676,919
Information Technology	\$ 1,527,576	\$ 4,299,190				\$ (6,540)	\$ 5,820,227	\$ 11,849,123	\$ 3,456,241	\$ 12,196,205
Court Administration Program	\$ 6,848,227	\$ 4,790,750	\$ 755		\$ (420,305)	\$ (5,948)	\$ 11,213,479	\$ 24,011,135	\$ 9,701,721	\$ 24,813,953
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 32,422,167	\$ 11,591,310	\$ 4,632,515		\$ 0	\$ (968,250)	\$ 47,677,742	\$ 110,398,713	\$ 44,850,237	\$ 107,957,290