Superior Court of California, County of Kern
Trial Court Operations Fund
Balance Sheet
For the month ended June of Fiscal Year 2025/26
(Unaudited)

ASSETS	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Operations	$ (8,837,071)	$ 5,572,807	-	-	-	$ 2,281,481	$ 202,361	$ (780,422)	$ (726,070)
Payroll	$ (2,088)	-	-	-	-	-	-	$ (2,088)	$ (1,160)
Jury	-	-	-	-	-	-	-	-	-
Revolving	$ 5,000	-	-	-	-	-	-	$ 5,000	$ 5,000
Other	$ 195,608	-	-	-	-	-	-	$ 195,608	$ 48,445
Distribution	-	-	-	-	-	-	$ 691,980	$ 691,980	$ (492,680)
Civil Filing Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	$ (395,066)	$ (395,066)	$ (386,780)
Credit Card	-	-	-	-	-	-	-	-	-
Cash on Hand	$ 10,800	-	-	-	-	-	$ 180	$ 10,980	$ 10,940
Cash with County	-	-	-	-	-	-	-	-	-
Cash Outside of the JCC	-	-	-	-	-	-	-	-	-
Cash Held with the JCC	$ 345,725	-	-	-	-	-	-	$ 345,725	$ 345,725
Cash Equivalents	$ 13,807,630	-	-	-	-	-	$ 11,890,690	$ 25,698,320	$ 27,969,508
Total Cash and Cash Equivalents	$ 5,525,603	$ 5,572,807	-	-	-	$ 2,281,481	$ 12,390,144	$ 25,770,035	$ 26,772,929
Short-Term Investment	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-	-	-	-
Accrued Revenue	$ 27,794	$ 36,459	-	-	-	$ 561,606	-	$ 625,859	$ 557,822
Accounts Receivable - General	-	$ 9,275	-	-	-	-	-	$ 9,275	$ 10,352
Dishonored Checks	-	-	-	-	-	-	-	-	-
Due From Employee	$ 20,854	-	-	-	-	-	-	$ 20,854	$ 10,262
Civil Jury Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-
Due From Other Funds	$ 705,375	-	-	-	-	-	-	$ 705,375	$ 593,447
Due From Other Governments	$ 54,496	$ 3,996	-	-	-	$ 68,753	-	$ 127,245	$ 109,808
Due From Other Courts	-	-	-	-	-	-	-	-	-
Due From State	$ 2,056,086	$ 92,410	$ 350,415	-	-	-	-	$ 2,498,912	$ 2,195,573
Trust Due To/From	-	-	-	-	-	-	$ 262,267	$ 262,267	$ 205,866
Distribution Due To/From	-	-	-	-	-	-	$ 42,915	$ 42,915	$ 54,040
Civil Filing Fee Due To/From	-	-	-	-	-	-	-	-	-
General Due To/From	$ 21,272	$ 519,964	-	-	-	-	-	$ 541,236	$ 511,763
Total Receivables	$ 2,885,878	$ 662,103	$ 350,415	-	-	$ 630,360	$ 305,181	$ 4,833,937	$ 4,248,932
Prepaid Expenses - General	$ 34,490	-	-	-	-	-	-	$ 34,490	$ 206,609
Salary and Travel Advances	-	-	-	-	-	-	-	-	-
Counties	-	-	-	-	-	-	-	-	-
Total Prepaid Expenses	$ 34,490	-	-	-	-	-	-	$ 34,490	$ 206,609
Other Assets	-	-	-	-	-	$ 100,000	-	$ 100,000	$ 600,000
Total Other Assets	-	-	-	-	-	$ 100,000	-	$ 100,000	$ 600,000
Total Assets	$ 8,445,970	$ 6,234,910	$ 350,415	-	-	$ 3,011,841	$ 12,695,326	$ 30,738,462	$ 31,828,471

LIABILITIES AND FUND BALANCES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Accrued Liabilities	$ 710,517	$ 28,908	-	-	-	$ 2,421,298	-	$ 3,160,722	$ 3,074,234
Accounts Payable - General	$ 28,022	-	-	-	-	-	-	$ 28,022	$ 4,951
Due to Other Funds	-	$ 379,990	$ 280,063	-	-	$ 45,323	$ 846,418	$ 1,551,793	$ 1,365,116
Due to Other Courts	-	-	-	-	-	-	-	-	-
Due to State	$ 275,489	$ 21,068	-	-	-	-	-	$ 296,557	$ 265,373
TC145 Liability	-	-	-	-	-	-	$ 1,096,616	$ 1,096,616	$ 1,021,013
Due to Other Governments	$ 27,843	$ 597,279	-	-	-	-	-	$ 625,122	$ 440,322
AB145 Due to Other Government Agency	-	-	-	-	-	-	$ 3,151,813	$ 3,151,813	$ 2,673,228
Due to Other Public Agencies	-	-	-	-	-	-	-	-	-
Sales and Use Tax	$ 415	-	-	-	-	-	-	$ 415	$ 311
Interest	-	-	-	-	-	-	$ 2,930	$ 2,930	$ 1,380
Miscellaneous Accts. Pay. and Accrued Liab.	-	-	-	-	-	-	-	-	-
Total Accounts Payable and Accrued Liab.	$ 1,042,286	$ 1,027,244	$ 280,063	-	-	$ 2,466,620	$ 5,097,777	$ 9,913,990	$ 8,845,928
Civil	-	-	-	-	-	-	$ 6,068,521	$ 6,068,521	$ 7,307,776
Criminal	-	-	-	-	-	-	$ 1,050,997	$ 1,050,997	$ 563,916
Unreconciled - Civil and Criminal	-	-	-	-	-	-	-	-	$ 862,784
Trust Held Outside of the JCC	-	-	-	-	-	-	-	-	-
Trust Interest Payable	-	-	-	-	-	-	$ 291,999	$ 291,999	$ 69,048
Miscellaneous Trust	-	-	-	-	-	-	-	-	-
Total Trust Deposits	-	-	-	-	-	-	$ 7,411,517	$ 7,411,517	$ 8,803,524
Accrued Payroll	$ 3,025,776	$ 158,157	$ 70,352	-	-	$ 23,840	-	$ 3,278,125	$ 2,925,758
Benefits Payable	-	-	-	-	-	-	-	-	-
Deferred Compensation Payable	-	-	-	-	-	-	-	-	-
Deductions Payable	-	-	-	-	-	-	-	-	-
Payroll Clearing	$ (1)	-	-	-	-	-	-	$ (1)	$ (138)
Total Payroll Liabilities	$ 3,025,775	$ 158,157	$ 70,352	-	-	$ 23,840	-	$ 3,278,124	$ 2,925,620
Revenue Collected in Advance	$ 793,137	$ 666,968	-	-	-	$ 20,268	-	$ 1,480,373	$ 1,755,633
Liabilities For Deposits	$ 50,486	-	-	-	-	$ 1,113	$ 16,329	$ 67,928	$ 45,246
Jury Fees - Non-Interest	-	-	-	-	-	-	-	-	-
Fees - Partial Payment & Overpayment	-	-	-	-	-	-	$ 169,703	$ 169,703	$ 372,396
Uncleared Collections	-	-	-	-	-	-	-	-	-
Other Miscellaneous Liabilities	-	-	-	-	-	-	-	-	$ 24,940
Total Other Liabilities	$ 843,623	$ 666,968	-	-	-	$ 21,381	$ 186,031	$ 1,718,004	$ 2,198,214
Total Liabilities	$ 4,911,685	$ 1,852,370	$ 350,415	-	-	$ 2,511,841	$ 12,695,326	$ 22,321,636	$ 22,773,287
Total Fund Balance	$ 3,534,285	$ 4,382,540	-	-	-	$ 500,000	-	$ 8,416,826	$ 9,055,184
Total Liabilities and Fund Balance	$ 8,445,970	$ 6,234,910	$ 350,415	-	-	$ 3,011,841	$ 12,695,326	$ 30,738,462	$ 31,828,471

Superior Court of California, County of Kern
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the month ended June of Fiscal Year 2025/26
(Unaudited)

REVENUES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
State Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Trial Court Trust Fund	$ 67,091,925	$ 297,162	-	-	-	-	-	$ 67,389,087	$ 65,540,338	$ 64,137,113	$ 66,239,692
Improvement and Modernization Fund	$ 132,381	-	-	-	-	-	-	$ 132,381	$ 132,631	$ 122,831	$ 116,011
Judges' Compensation (0150019)	-	-	-	-	-	-	-	-	-	-	-
Court Interpreter (0150037)	$ 4,307,002	-	-	-	-	-	-	$ 4,307,002	$ 4,152,870	$ 4,112,853	$ 4,110,584
Civil Coordination Reimbursement (0150091)	-	-	-	-	-	-	-	-	-	-	-
MOU Reimbursements (0150010 and General)	$ 7,495,765	-	-	-	-	-	-	$ 7,495,765	$ 7,363,112	$ 7,762,103	$ 6,621,739
Other Miscellaneous	$ 3,581,451	$ 2,456,585	-	-	-	-	-	$ 6,038,036	$ 6,667,822	$ 5,751,666	$ 7,350,672
Total State Financing Sources	$ 82,608,524	$ 2,753,747	-	-	-	-	-	$ 85,362,271	$ 83,856,773	$ 81,886,566	$ 84,438,698
Grants	-	-	-	-	-	-	-	-	-	-	-
AB 1058 Commissioner/Facilitator	-	-	$ 1,643,301	-	-	-	-	$ 1,643,301	$ 1,747,013	$ 1,736,999	$ 1,609,690
Other Judicial Council Grants	-	-	$ 45,624	-	-	-	-	$ 45,624	$ 55,029	-	-
Non-Judicial Council Grants	-	-	-	-	-	-	-	-	-	-	-
Total Grants	-	-	$ 1,688,924	-	-	-	-	$ 1,688,924	$ 1,802,042	$ 1,736,999	$ 1,609,690
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Interest Income	$ 362,341	$ 250,357	-	-	-	$ 146,117	-	$ 758,815	$ 789,000	$ 971,074	$ 830,000
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Local Fees	$ 6,999	$ 91,831	-	-	-	-	-	$ 98,831	$ 141,494	$ 145,177	$ 157,121
Non-Fee Revenues	$ 3,347	$ 28,247	-	-	-	-	-	$ 31,594	$ 28,427	$ 28,406	$ 51,650
Enhanced Collections	-	$ 3,735,954	-	-	-	-	-	$ 3,735,954	$ 4,239,345	$ 4,206,000	$ 4,271,053
Escheatment	$ 476,485	-	-	-	-	-	-	$ 476,485	$ 71,000	$ 43,235	$ 65,000
Prior Year Revenue	$ 89,127	$ 12,830	-	-	-	-	-	$ 101,957	$ 15,000	$ 9,069	$ 5,000
County Program - Restricted	-	$ 249,736	-	-	-	-	-	$ 249,736	$ 229,000	$ 228,788	$ 193,300
Reimbursement Other	$ 39,014	$ 153,667	-	-	-	$ 911,461	-	$ 1,104,142	$ 1,135,370	$ 1,313,625	$ 1,405,144
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	$ 1,270	-	-	-	-	$ 12,354,718	-	$ 12,355,988	$ 11,667,725	$ 11,857,718	$ 11,491,306
Total Other Financing Sources	$ 978,583	$ 4,522,622	-	-	-	$ 13,412,296	-	$ 18,913,501	$ 18,316,361	$ 18,803,091	$ 18,469,574
TOTAL REVENUES	$ 83,587,107	$ 7,276,369	$ 1,688,924	-	-	$ 13,412,296	-	$ 105,964,696	$ 103,975,176	$ 102,426,656	$ 104,517,962

EXPENDITURES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Personnel Services	-	-	-	-	-	-	-	-	-	-	-
Salaries - Permanent	$ 37,345,968	$ 2,019,466	$ 1,069,455	-	-	$ 274,790	-	$ 40,709,680	$ 40,048,383	$ 40,443,034	$ 38,054,673
Temp Help	-	-	-	-	-	$ 13,885	-	$ 13,885	$ 41,445	$ 19,225	-
Overtime	$ 130,461	$ 2,056	-	-	-	-	-	$ 132,517	$ 153,000	$ 94,116	$ 28,000
Staff Benefits	$ 28,103,963	$ 1,592,196	$ 841,328	-	-	$ 181,789	-	$ 30,719,276	$ 33,114,944	$ 30,830,152	$ 33,080,581
Total Personnel Services	$ 65,580,392	$ 3,613,718	$ 1,910,783	-	-	$ 470,464	-	$ 71,575,358	$ 73,357,772	$ 71,386,527	$ 71,163,254
Operating Expenses and Equipment	-	-	-	-	-	-	-	-	-	-	-
General Expense	$ 4,269,689	$ 27,991	$ 45,783	-	-	$ 4,952	-	$ 4,348,416	$ 5,025,427	$ 5,474,475	$ 4,828,465
Printing	$ 75,029	$ 350	-	-	-	-	-	$ 75,379	$ 133,481	$ 81,940	$ 240,769
Telecommunications	$ 399,953	$ 92,910	-	-	-	$ 1,415	-	$ 494,277	$ 499,721	$ 542,261	$ 758,867
Postage	$ 226,467	$ 9,000	$ 1,172	-	-	-	-	$ 236,639	$ 372,612	$ 272,334	$ 361,376
Insurance	$ 50,777	-	-	-	-	$ 1,531,836	-	$ 1,582,613	$ 1,354,029	$ 1,188,007	$ 1,152,998
In-State Travel	$ 70,452	$ 6,089	$ 5,081	-	-	-	-	$ 81,622	$ 69,550	$ 64,214	$ 90,512
Out-of-State Travel	$ 1,598	-	-	-	-	-	-	$ 1,598	-	-	-
Training	$ 39,580	$ 2,450	$ 3,380	-	-	$ 149	-	$ 45,559	$ 108,895	$ 28,859	$ 48,500
Security Services	$ 2,700	$ 870	-	-	-	-	-	$ 3,570	$ 3,570	$ 4,392	$ 3,569
Facility Operations	$ 418,755	$ 110,815	$ 8,190	-	-	-	-	$ 537,759	$ 853,436	$ 860,979	$ 988,450
Utilities	$ 20,807	-	-	-	-	-	-	$ 20,807	$ 15,000	$ 14,930	$ 17,700
Contracted Services	$ 9,026,743	$ 158,641	-	-	-	$ 784,819	-	$ 9,970,203	$ 9,857,126	$ 9,428,672	$ 12,438,197
Consulting and Professional Services	$ 510,176	$ 1,998,856	-	-	-	-	-	$ 2,509,032	$ 2,958,921	$ 2,478,866	$ 4,169,290
Information Technology	$ 4,504,108	$ 5,848	-	-	-	-	-	$ 4,509,956	$ 5,664,827	$ 1,214,018	$ 1,236,679
Major Equipment	$ 26,446	-	-	-	-	-	-	$ 26,446	$ 97,993	$ 649,845	$ 347,233
Other Items of Expense	$ 47,229	$ 130	$ 79	-	-	-	-	$ 47,437	$ 53,535	$ 51,775	$ 46,709
Total Operating Expenses and Equipment	$ 19,690,508	$ 2,413,949	$ 63,685	-	-	$ 2,323,170	-	$ 24,491,311	$ 27,068,123	$ 22,355,567	$ 26,729,314
Special Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-	-	-	-	-	$ 1,000
Jury Costs	$ 622,506	-	-	-	-	-	-	$ 622,506	$ 601,225	$ 615,320	$ 562,914
Judgements, Settlements and Claims	$ 550	-	-	-	-	$ 10,879,203	-	$ 10,879,753	$ 10,316,068	$ 9,961,812	$ 9,463,366
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other	$ 291	-	-	-	-	-	-	$ 291	-	$ 81	-
Capital Costs	-	-	-	-	-	-	-	-	-	-	-
Internal Cost Recovery	$ (1,283,583)	$ 901,418	$ 382,166	-	-	-	-	-	-	-	-
Prior Year Expense Adjustment	$ (68,153)	$ 20,713	-	-	-	$ (918,724)	-	$ (966,164)	$ (944,475)	$ (597,203)	$ 37,442
Total Special Items of Expense	$ (728,390)	$ 922,131	$ 382,166	-	-	$ 9,960,479	-	$ 10,536,385	$ 9,972,818	$ 9,980,009	$ 10,064,722
TOTAL EXPENDITURES	$ 84,542,510	$ 6,949,798	$ 2,356,634	-	-	$ 12,754,113	-	$ 106,603,054	$ 110,398,713	$ 103,722,103	$ 107,957,290

FUND BALANCE	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Excess (Deficit) of Revenues Over Expenditures	$ (955,402)	$ 326,571	$ (667,710)	-	-	$ 658,183	-	$ (638,358)	$ (6,423,537)	$ (1,295,447)	$ (3,439,328)
Operating Transfers In (Out)	$ (234,089)	$ 224,562	$ 667,710	-	-	$ (658,183)	-	-	-	-	-
Fund Balance (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Deficit)	$ 4,723,776	$ 3,831,407	-	-	-	$ 500,000	-	$ 9,055,184	$ 9,055,184	$ 10,350,630	$ 10,350,630
ENDING BALANCE (Deficit)	$ 3,534,285	$ 4,382,540	-	-	-	$ 500,000	-	$ 8,416,826	$ 2,631,647	$ 9,055,184	$ 6,911,302

Superior Court of California, County of Kern
Trial Court Operations Fund
Statement of Program Expenditures
For the month ended June of Fiscal Year 2025/26
(Unaudited)

PROGRAM EXPENDITURES:	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Annual Budget	Prior Fiscal Year Total Actual Expense	Prior Fiscal Year Final Annual Budget
Judges & Courtroom Support	$ 21,604,619	$ 2,012,531	$ 550	-	-	$ 4,257	$ 23,621,957	$ 22,301,648	$ 23,846,324	$ 20,736,353
Traffic & Other Infractions	$ 3,729,603	$ 49,567	-	-	-	-	$ 3,779,170	$ 4,233,649	$ 3,739,669	$ 4,434,185
Other Criminal Cases	$ 5,115,074	$ 24,404	-	-	-	-	$ 5,139,478	$ 5,404,491	$ 5,016,946	$ 5,564,417
Civil	$ 4,799,505	$ 28,640	-	-	-	-	$ 4,828,145	$ 5,362,885	$ 4,629,222	$ 4,828,660
Family & Children Services	$ 8,168,806	$ 105,447	-	-	-	$ 150	$ 8,274,403	$ 9,107,663	$ 8,233,872	$ 8,986,122
Probate, Guardianship & Mental Health Services	$ 1,551,389	$ 9,909	-	-	-	-	$ 1,561,297	$ 1,539,373	$ 1,465,635	$ 1,510,151
Juvenile Dependency Services	$ 781,012	$ 4,624,653	-	-	-	$ 3,700	$ 5,409,365	$ 5,360,332	$ 4,922,868	$ 4,779,686
Juvenile Delinquency Services	$ 909,356	$ 45,140	-	-	-	-	$ 954,496	$ 927,335	$ 950,124	$ 827,117
Other Court Operations	$ 3,886,742	$ 3,121,478	-	-	$ 6,664	$ 5,807	$ 7,020,690	$ 6,176,153	$ 6,529,445	$ 5,469,513
Court Interpreters	$ 2,006,085	$ 2,312,437	-	-	-	$ (5,765)	$ 4,312,757	$ 4,163,034	$ 4,087,926	$ 4,113,023
Jury Services	$ 760,988	$ 282,209	$ 622,506	-	-	$ (59,609)	$ 1,606,094	$ 1,672,674	$ 1,569,624	$ 1,691,929
Security	-	$ 59,024	-	-	-	-	$ 59,024	$ 24,455	$ 109,165	$ 16,952
Trial Court Operations Program	$ 53,313,179	$ 12,675,437	$ 623,056	-	$ 6,664	$ (51,460)	$ 66,566,875	$ 66,273,692	$ 65,100,820	$ 62,958,108
Enhanced Collections	$ 2,737,650	$ 262,189	-	-	$ 736,116	$ (1)	$ 3,735,954	$ 4,239,345	$ 4,211,124	$ 4,271,053
Other Non-Court Operations	$ 1,059,920	$ 4,474,930	$ 10,879,203	-	$ 158,638	$ (910,840)	$ 15,661,851	$ 15,874,541	$ 14,303,510	$ 15,914,176
Non-Court Operations Program	$ 3,797,570	$ 4,737,119	$ 10,879,203	-	$ 894,754	$ (910,841)	$ 19,397,805	$ 20,113,886	$ 18,514,635	$ 20,185,229
Executive Office	$ 4,283,980	$ 46,508	-	-	-	-	$ 4,330,488	$ 4,597,414	$ 4,142,213	$ 4,548,388
Fiscal Services	$ 1,618,626	$ 189,099	-	-	-	$ 368	$ 1,808,094	$ 1,881,666	$ 1,917,038	$ 1,982,118
Human Resources	$ 1,729,895	$ 285,020	$ 291	-	-	$ (3,655)	$ 2,011,551	$ 1,846,948	$ 2,203,578	$ 1,410,323
Business & Facilities Services	$ 3,446,193	$ 582,581	-	-	$ (901,418)	$ 5,964	$ 3,133,321	$ 3,835,984	$ 3,583,472	$ 4,676,919
Information Technology	$ 3,385,914	$ 5,975,547	-	-	-	$ (6,540)	$ 9,354,921	$ 11,849,123	$ 8,260,346	$ 12,196,205
Court Administration Program	$ 14,464,609	$ 7,078,755	$ 291	-	$ (901,418)	$ (3,863)	$ 20,638,374	$ 24,011,135	$ 20,106,648	$ 24,813,953
Expenditures Not Distributed or Posted to a Program	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments Not Posted to a Program	-	-	-	-	-	-	-	-	-	-
TOTAL PROGRAM EXPENDITURES	$ 71,575,358	$ 24,491,311	$ 11,502,550	-	-	$ (966,164)	$ 106,603,054	$ 110,398,713	$ 103,722,103	$ 107,957,290