

KERN COUNTY

law library

1415 Truxtun Ave. Rm. 301
Bakersfield, CA 93301
661-610-6325
kclawlib.org

September 9, 2026

Chairperson Phillip Peters, and Members of the Board of Supervisors
County of Kern
1115 Truxtun Ave.
Bakersfield, CA 93301

Re: Annual Report of Board of Trustees of the Kern County Law Library for 2025-26,
Pursuant to Business and Professions Code § 6349

Dear Chairperson Peters and Members of the Board:

On behalf of the Board of Trustees of the Kern County Law Library (KCLL), I submit this Annual Report for Fiscal Year 2025-26, as required by Business & Professions Code, § 6349.

The Board of Trustees for FY 2025-26 includes President Micah Nilsson, Esq., Vice-President Hon. Bradley King, Hon. Chad Louie, Hon. Tanya Richard, Hon. Mark Smith, and local attorney Tim Scanlon.

The Board of Trustees also thanks its new Kern County Bar Association Liaisons Stevie McDonnell and Susie Coons for their service. They have begun to work in concert with KCLL staff members to continue to provide residents of Kern County valuable legal information and resources, while striving to attain these solutions in a cost-effective manner.

Day-to-Day Operations

KCLL offers walk-in access, as well as phone and email reference to the public Monday through Thursday from 8AM-4PM, and Friday 8AM-12:00PM. The library continues to close daily from noon to 1:00PM for lunch.

KCLL reserves Friday afternoons for appointment-only access, with priority booking granted to patrons working on Limited or General Conservatorships. The supervisory staff of the Probate department of the Superior Court confirms year after year that there are noticeable, favorable results re: preparedness of petitioners for conservatorship in their court.

KCLL received 11,714 in-person visitors, 7,671 phone calls, 10,736 emails, for a total of **30,121 interactions** in FY 2025-2026.

For comparison: FY 2024-25 saw 10,912 in-person visitors, 6,852 phone calls, and 11,061 emails for **28,825** total interactions.

The figures for in-person visits do not consider referrals to partner agencies (such as Greater Bakersfield Legal Assistance) or specialized service providers within the Superior Court (such as Family Law Facilitator, Self-Help Center, or Landlord-Tenant Assistance Center).

Staffing

KCLL adjusted its level of staffing in FY 2025-26, converting its extra-help (20 hours per week) position into an additional full-time position. KCLL will continue to explore additional changes to staffing to encourage long-term employment commitments by experienced and knowledgeable staff.

KCLL also continues to participate in California State University, Bakersfield's Legal Information and Support Clinic. CSUB's volunteer externs assist for a semester at KCLL on matters ranging from routine administrative functions to interfacing with members of the public for reference service. One of KCLL's full-time employees is a former participant in the Legal Information and Support Clinic.

Security

Law Librarian Evan Moran reported his concerns about security in the library to KCLL's Board of Trustees at the Regular Meeting of May 13, 2026. The Board voted to approve the acquisition of private, unarmed security services on a temporary basis, and scheduled a Special Meeting on June 10, 2026 to discuss the matter further.

KCLL's Board voted on June 10, 2026 to maintain security services on an interim basis, pending the procurement of a permanent security presence at KCLL. The Board will continue working on this project during FY 2026-27.

Research Materials - Digital Resources & Print Collection

KCLL offers customers free remote access to programs like the LexisNexis Digital Library, EBSCO's Nolo Online Collection, and a series of self-help guides on the KCLL web page. KCLL continues to offer access to video instruction through its website and YouTube and underwent a full review for WCAG II Compliance with Acme Web Services.

The digital resources available in KCLL's main location in the Superior Court at 1415

Truxtun Ave., Bakersfield, CA 93301 and branch locations at Taft College and Cerro Coso College include twenty simultaneous use seats for Lexis Plus, as well as access to CEB OnLAW.

KCLL maintains print subscriptions to over 150 titles from LexisNexis, dozens from Thomson Reuters, and several from CEB Publishing.

Outreach – Law Day, Expungement Clinic, Advertising & More

Law Day

KCLL hosted Law Day from 11:00AM-3:00PM on May 1, 2026 at Beale Memorial Library in downtown Bakersfield. This was the fourth annual Law Day event post-pandemic, and the same roster of partner agencies joined KCLL to make Law Day a success, including the Kern County Bar Association, Greater Bakersfield Legal Assistance, Family Law Facilitator and Self-Help Center, Landlord-Tenant Assistance Center, as well as dozens of volunteer attorneys.

KCLL increased its advertising budget for Law Day 2026, resulting in a 30% increase in traffic at the event.

KCLL thanks Stevie Jo McDonnell and Susie Coons for their work recruiting volunteers for Law Day.

CSUB Legal Information & Support Clinic Expungement Event

KCLL also participated with California State University – Bakersfield’s expungement clinic, both by helping participants gather their case information at the Superior Court in advance of the event, and by completing participant intake on April 24th, 2026. KCLL compiled and created the spreadsheet used to screen participants for eligibility, and the clinic resulted in hundreds of petitions granted to clean eligible Kern County residents’ records.

Advertising

In order to raise public awareness of KCLL’s free resources, the Board of Trustees voted in May of 2026 to explore advertising through KGET’s conventional and digital advertising products to take effect in FY 2026-27.

Finances

Attached to this report as Attachment A are the KCLL Financial Documents for Fiscal Year 2025-2026, through June 30, 2026. Attached to this report as Attachment B is the

Kern County Law Library 2026-27 Recommended Budget

7/1/2026

Notes

Retained Earnings:	Value changes as of July 1.
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Revenue

Kern County Superior Court (Filing Fees)	<i>Does not include possible increases for pending AB540</i>
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Other Revenue

Donations	
Interest	Includes OPEB Trust
Miscellaneous	Overpayments/Refunds, Restitution
OPEB Employer Contributions	OPEB
Overage	Cashier overages
Photocopies	
Prior Year Revenue	Miscellaneous
State Funding	Anticipated funding

Expenditures

Administration	
Audit	
CERBT	
Community Outreach	
Continuations	
Contract Services - Other	Copy machine
Contract Services - Security	
Contract Services - Staffing	Increase wages & staffing
Equipment	
Equipment Supplies	
Insurance Expenses	
Internet Expenses	Now court provided for phone service
Memberships	
Miscellaneous	Petty Cash Reimbursement/Random Expenses
New Publications	
Newspaper	
Office Supplies	
Online Services	
OPEB Expense	
Postage and Delivery	
Prior Year Expenses	
Public Relations	
Repairs and Maintenance	
Retiree Healthcare	Funded out of OPEB
Retirement Plan Costs	
Telephone	Switched to Court phone service
Training & Development	
Travel	
Webpage	

Total Revenue:
Total Expenditures:

Net Income:	
Prior Year Retained Earnings:	
Total Retained Earnings (7/1):	Actual for current FY projected for upcoming FY
Opening Balance Equity:	

Total Equity:

Kern County Law Library 2026-27 Recommended Budget

Opening Auditor Balance (Equity): **\$182,727.12** *As of 8/1/2022*
 Opening OPEB Balance (Equity): **\$33,338.00** *As of 7/1/2023*
 Retained Earnings: **\$1,359,008.22** *As of 07/01/2025*

	<u>25-26 Actuals*</u>	<u>Recommended Budget FY 26-27</u>	<u>Variance</u>
Reserve - Discretionary Balance			
Board Approved Reserve	\$558,680.82	\$664,954.20	\$106,273.38
	\$558,680.82	\$664,954.20	\$106,273.38
Revenue			
Kern County Superior Court (Filing Fees)	\$744,907.18	\$760,000.00	\$15,092.82
Subtotal	\$744,907.18	\$760,000.00	\$15,092.82
Other Revenue			
Donations	\$175.00	\$100.00	(\$75.00)
Interest	\$76,288.50	\$80,000.00	\$3,711.50
Miscellaneous	\$0.00	\$250.00	\$250.00
OPEB Employer Contributions	\$0.00	\$0.00	\$0.00
Overage	\$0.00	\$20.00	\$20.00
Photocopies	\$15,387.65	\$16,500.00	\$1,112.35
Prior Year Revenue	\$15,372.04	\$0.00	(\$15,372.04)
State Funding	\$16,591.27	\$16,591.00	(\$0.27)
Subtotal	\$123,814.46	\$113,461.00	(\$10,353.46)
Total Revenues	\$868,721.64	\$873,461.00	\$4,739.36
Expenditures			
Administration	\$0.00	\$0.00	\$0.00
Audit	\$2,250.00	\$2,500.00	\$250.00
CERBT	\$0.00	\$0.00	\$0.00
Community Outreach	\$5,257.69	\$5,500.00	\$242.31
Continuations	\$78,413.25	\$79,000.00	\$586.75
Contract Services - Other	\$2,101.69	\$2,300.00	\$198.31
Contract Services - Security	\$3,348.00	\$23,400.00	\$20,052.00
Contract Services - Staffing	\$470,646.05	\$606,820.00	\$136,173.95
Equipment	\$4,740.20	\$5,000.00	\$259.80
Equipment Supplies	\$0.00	\$1,500.00	\$1,500.00
Insurance Expenses	\$7,622.00	\$8,200.00	\$578.00
Internet Expenses	\$2,856.25	\$3,000.00	\$143.75
Memberships	\$420.00	\$500.00	\$80.00
Miscellaneous	\$0.00	\$350.00	\$350.00
New Publications	\$0.00	\$200.00	\$200.00
Newspaper	\$1,349.14	\$1,500.00	\$150.86
Office Supplies	\$4,335.41	\$7,500.00	\$3,164.59
Online Services	\$38,205.00	\$39,000.00	\$795.00
OPEB Expense	\$39,167.00	\$40,000.00	\$833.00
Postage and Delivery	\$0.00	\$1,000.00	\$1,000.00
Prior Year Expenses	\$760.00	\$0.00	(\$760.00)
Public Relations	\$0.00	\$500.00	\$500.00
Repairs and Maintenance	\$165.00	\$1,000.00	\$835.00
Retiree Healthcare	\$0.00	\$0.00	\$0.00
Retirement Plan Costs	\$459.00	\$700.00	\$241.00
Telephone	\$0.00	\$0.00	\$0.00
Training & Development	\$149.00	\$750.00	\$601.00
Travel	\$360.52	\$1,500.00	\$1,139.48
Webpage	\$2,349.00	\$2,400.00	\$51.00
Subtotal	\$664,954.20	\$834,120.00	\$169,165.80
Total Revenue: A	\$868,721.64	\$873,461.00	
Total Expenditures: B	\$664,954.20	\$834,120.00	
Net Income: C = A-B	\$203,767.44	\$39,341.00	
Prior Year Retained Earnings: D	\$1,359,008.22	\$1,562,775.66	
Total Retained Earnings (7/1): E = C+D	\$1,562,775.66	\$1,602,116.66	
Opening Balance Equity: F	\$216,065.12	\$216,065.12	
Total Equity: G = E+F	\$1,778,840.78	\$1,818,181.78	
	<i>As of 07/01/2026</i>	<i>As of 07/01/2027</i>	

*Except for where estimates are noted.

Reserve – Discretionary Balance

In fiscal year 2023-24, your Board approved a policy to establish a reserve of discretionary fund balance equal to the total of the prior year expenses. Based on this policy, the budget includes a notable increase in the reserve of \$106,273.38 for a total of \$664,954.20.

The Law Library continues to maintain a strong fiscal position, ensuring that it can effectively fulfill its mission. For these reasons, I recommend that the Board approve the Fiscal Year 2026–27 Recommended Budget so that Court Finance staff may load the budget into the financial system. I would be pleased to attend the public meeting to address any questions from the Board or the public.

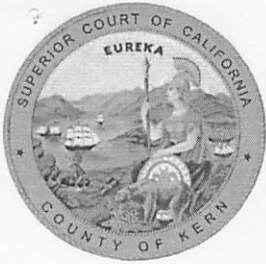
Sincerely,

A handwritten signature in black ink, appearing to read 'Travis Andreas', with a stylized flourish at the end.

Travis Andreas
Deputy Court Executive Officer – Finance

Attachment #1 – 2026-27 Recommended Budget – Kern County Law Library

CC: Paul Domen, Managing Attorney
Tara Leal, Court Executive Officer



JOHN W. LUA
PRESIDING JUDGE

CHRISTIE CANALES NORRIS
ASST. PRESIDING JUDGE

TARA LEAL
COURT EXECUTIVE OFFICER &
CLERK OF THE COURT

Metropolitan Division
1415 Truxtun Ave., Rm. 212
Bakersfield, CA 93301
(661) 610-6000

Metropolitan Division –
Justice Center
1215 Truxtun Avenue
Bakersfield, CA 93301
(661) 610-6000

Metropolitan Division –
Juvenile Justice Center
2100 College Avenue
Bakersfield, CA 93305
(661) 610-6900

Metropolitan Division - Traffic
Department
3131 Arrow Street
Bakersfield, CA 93308
(661) 610-7000

Delano/McFarland Branch
1122 Jefferson Street
Delano, CA 93215
(661) 610-7300

Shafter Branch
325 Central Valley Highway
Shafter, CA 93263
(661) 610-7200

Arvin/Lamont Branch
12022 Main Street
Lamont, CA 93241
(661) 610-7100

Taft/Maricopa Branch
311 North Lincoln Street
Taft, CA 93268

Mojave Branch
1773 Highway 58
Mojave, CA 93501
(661) 610-7400

Ridgecrest Branch
132 East Coso Avenue
Ridgecrest, CA 93555
(661) 610-7450

SUPERIOR COURT OF CALIFORNIA COUNTY OF KERN

August 19, 2026

Micah Nilsson, President
Mr. Evan Moran, Law Librarian
Kern County Law Library Board of Trustees
1415 Truxtun Avenue
Room 301
Bakersfield, CA 93301

Via email to:
mnilsson@zimmermeltton.com
evan.moran@kern.courts.ca.gov

Re: 2026-27 Recommended Budget

Dear Mr. Nilsson,

In prior fiscal years, I have been asked to present a recommended budget for the upcoming cycle. Attached for your consideration and approval is the Proposed Budget for Fiscal Year 2026–27 (Attachment #1). As this is a recommended budget, the Board may adjust any portion as deemed appropriate. Below is an overview of the key budget components.

Revenue

Revenues for Fiscal Year 2026–27 are projected to increase slightly compared to 2025–26. This reflects continued upward trends in filing fee and photocopy revenue, consistent with patterns observed in recent years. State funding is expected to remain stable at levels comparable to prior years. One area of decrease is under account Prior Year Revenue, as the County has provided estimates for outstanding 2025-26 interest due, so those estimates were used to accrue revenue in the Interest Earned account. Lastly the budget does not reflect any possible filing fee revenue increases due to pending legislation, such as AB 540.

Expenses

Expenses are projected to rise in the upcoming fiscal year. The primary drivers are salary increases due to recent labor negotiations and planned staffing adjustments within the Law Library.

Retained Earnings

Retained earnings increased by \$203,767.44 in the last fiscal year, resulting in a total retained earnings balance of \$1,562,775.66. This increase is comparable to the growth experienced the previous year. When combined with opening equity, total equity amounts to \$1,778,840.78, which represents a substantial reserve for an organization of the Law Library's size.

**Attachment 2: Kern County Law Library
Budget for Fiscal Year 2026-2027**

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08/18/26

Accrual Basis

Kern County Law Library
Expenses by Vendor Summary YTD
July 2025 through June 2026

	<u>Jul '25 - Jun 26</u>
ACME Web Agency	2,799.00
C.A. Redding	4,905.20
Cannon Financial Services	2,101.69
CCCLL	420.00
Citiguard	3,348.00
Daily Journal	980.14
EBSCO Information Services	2,220.00
Evan Moran	1,367.80
Faronics Technologies USA Inc.	221.41
Foster & Foster Inc.	1,125.00
Google, Inc.	792.00
Hartford Insurance	5,475.00
Kern County Superior Court	472,269.61
Kern Valley Sun	83.00
KGET	5,310.00
Matthew Bender	31,245.98
PERS	39,626.00
PERS -Health	0.00
Regents of the University of California	10,493.62
Relx Inc. DBA Lexis Nexis	27,246.00
Sparkletts	224.07
Stinsons	3,730.03
The Daily Report	286.00
Thomson Reuters	45,412.65
Total Compensation	1,125.00
Trucordia Insurance Services Inc	2,147.00
TOTAL	<u>664,954.20</u>

8:27 AM

09/08/26

Accrual Basis

Kern County Law Library
Profit & Loss
July 2025 through June 2026

	Jul '25 - Jun 26
Income	
Donations	175.00
Filing Fees	744,907.18
Interest Earned	76,288.50
Photo Copies	15,387.65
Prior Year Revenue	15,372.04
State Funding	16,591.27
Total Income	868,721.64
Gross Profit	868,721.64
Expense	
Audit	2,250.00
Community Outreach	5,257.69
Continuations	78,413.25
Contract Services	
CS Other	2,101.69
Security	3,348.00
Staffing	470,646.05
Total Contract Services	476,095.74
Equipment	4,740.20
Insurance Expenses	7,622.00
Internet Expenses	2,856.25
Memberships	420.00
Newspaper	1,349.14
Office Supplies	4,335.41
Online Services	38,205.00
OPEB Expense	39,167.00
Prior Year Expenses	760.00
Repairs and Maintenance	165.00
Retiree Healthcare	0.00
Retirement Plan Costs	459.00
Training & Development	149.00
Travel	360.52
Webpage	2,349.00
Total Expense	664,954.20
Net Income	203,767.44

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08/18/26
Accrual Basis

Kern County Law Library
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Travel	360.52	1,500.00	-1,139.48	24.0%
Webpage	2,349.00	1,800.00	549.00	130.5%
Total Expense	664,954.20	671,336.00	-6,381.80	99.0%
Net Income	203,767.44	124,625.00	79,142.44	163.5%

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08/18/26

Accrual Basis

Kern County Law Library
Profit & Loss Budget vs. Actual
 July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Income				
Donations	175.00	100.00	75.00	175.0%
Filing Fees	744,907.18	715,000.00	29,907.18	104.2%
Interest Earned	76,288.50	50,000.00	26,288.50	152.6%
Misc. - Revenue	0.00	250.00	-250.00	0.0%
Overage	0.00	20.00	-20.00	0.0%
Photo Copies	15,387.65	14,000.00	1,387.65	109.9%
Prior Year Revenue	15,372.04	0.00	15,372.04	100.0%
State Funding	16,591.27	16,591.00	0.27	100.0%
Total Income	868,721.64	795,961.00	72,760.64	109.1%
Gross Profit	868,721.64	795,961.00	72,760.64	109.1%
Expense				
Audit	2,250.00	2,000.00	250.00	112.5%
Community Outreach	5,257.69	5,000.00	257.69	105.2%
Continuations	78,413.25	76,000.00	2,413.25	103.2%
Contract Services				
CS Other	2,101.69	2,000.00	101.69	105.1%
Security	3,348.00			
Staffing	470,646.05	500,036.00	-29,389.95	94.1%
Total Contract Services	476,095.74	502,036.00	-25,940.26	94.8%
Equipment	4,740.20	5,000.00	-259.80	94.8%
Equipment Supplies	0.00	1,500.00	-1,500.00	0.0%
Insurance Expenses	7,622.00	8,200.00	-578.00	93.0%
Internet Expenses	2,856.25	2,300.00	556.25	124.2%
Memberships	420.00	500.00	-80.00	84.0%
Miscellaneous	0.00	350.00	-350.00	0.0%
New	0.00	200.00	-200.00	0.0%
Newspaper	1,349.14	1,500.00	-150.86	89.9%
Office Supplies	4,335.41	7,500.00	-3,164.59	57.8%
Online Services	38,205.00	33,500.00	4,705.00	114.0%
OPEB Expense	39,167.00	10,500.00	28,667.00	373.0%
Postage and Delivery	0.00	1,000.00	-1,000.00	0.0%
Prior Year Expenses	760.00	0.00	760.00	100.0%
Public Relations	0.00	500.00	-500.00	0.0%
Repairs and Maintenance	165.00	1,000.00	-835.00	16.5%
Retiree Healthcare	0.00	0.00	0.00	0.0%
Retirement Plan Costs	459.00	700.00	-241.00	65.6%
Telephone	0.00	8,000.00	-8,000.00	0.0%
Training & Development	149.00	750.00	-601.00	19.9%

5:20 PM

08/18/26

Accrual Basis

Kern County Law Library
Balance Sheet
As of June 30, 2026

	Jun 30, 26
Equity	
Opening Balance Equity	216,065.12
Retained Earnings	1,359,008.22
Net Income	203,767.44
Total Equity	1,778,840.78
TOTAL LIABILITIES & EQUITY	2,000,706.95

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08/18/26
Accrual Basis

Kern County Law Library
Balance Sheet
As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
Auditor	
Claim on Cash	53,149.64
Reserve-Discretionary Fund Bal.	569,556.71
Auditor - Other	1,043,997.41
Total Auditor	1,666,703.76
Cash Drawer	350.00
Petty Cash	200.00
Total Checking/Savings	1,667,253.76
Accounts Receivable	
Accounts Receivable	4,214.92
Accrued Revenue	163,661.62
Total Accounts Receivable	167,876.54
Other Current Assets	
Prepaid Expenses	3,536.65
Total Other Current Assets	3,536.65
Total Current Assets	1,838,666.95
Other Assets	
OPEB Trust	162,040.00
Total Other Assets	162,040.00
TOTAL ASSETS	2,000,706.95
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accrued Expenses	75,498.17
Total Accounts Payable	75,498.17
Total Current Liabilities	75,498.17
Long Term Liabilities	
OPEB Liability	146,368.00
Total Long Term Liabilities	146,368.00
Total Liabilities	221,866.17

Annual Reports

5:15 PM

08/18/26

Accrual Basis

Kern County Law Library
Profit & Loss Detail
 April through June 2026

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
OPEB Expense								
General Journal	06/30/2026	124	PERS			OPEB Trust	39,167.00	39,167.00
Total OPEB Expense							39,167.00	39,167.00
Retiree Healthcare								
Check	04/15/2026		PERS -Health	May 2026		Auditor	1,053.73	1,053.73
Check	05/18/2026		PERS -Health	June 2026		Auditor	1,053.73	2,107.46
Deposit	05/26/2026	17406	PERS -Health	7/1/2025 - 2/1...		Auditor	-7,804.72	-5,697.26
General Journal	06/16/2026	123	PERS -Health	3/1/26-6/30/2...		Accounts Rece...	-4,214.92	-9,912.18
Total Retiree Healthcare							-9,912.18	-9,912.18
Webpage								
Check	04/24/2026		ACME Web Agency	Dec 2025 - M...		Auditor	600.00	600.00
Check	05/19/2026		ACME Web Agency	WCAG Compl...		Auditor	999.00	1,599.00
Total Webpage							1,599.00	1,599.00
Total Expense							270,673.22	270,673.22
Net Income							165,294.46	165,294.46

5:15 PM

08/18/26

Accrual Basis

Kern County Law Library
Profit & Loss Detail
 April through June 2026

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Internet Expenses								
Check	04/24/2026		Kern County Superio...	Feb 2026		Auditor	117.88	117.88
Check	05/19/2026		Kern County Superio...	March 26		Auditor	117.88	235.76
Check	05/27/2026		Evan Moran	12/25-6/30/26		Auditor	589.69	825.45
Check	06/18/2026		Kern County Superio...	April 2026		Auditor	117.88	943.33
General Journal	06/30/2026	126	Kern County Superio...	May 2026			117.88	1,061.21
General Journal	06/30/2026	126	Kern County Superio...	June 2026			117.88	1,179.09
Total Internet Expenses							1,179.09	1,179.09
Memberships								
Check	04/24/2026		CCCLL	2026 Annual ...		Auditor	420.00	420.00
Total Memberships							420.00	420.00
Newspaper								
Check	06/18/2026		The Daily Report	3/7/26-3/7/27		Auditor	286.00	286.00
Total Newspaper							286.00	286.00
Office Supplies								
Check	04/24/2026		Stinsons	3/25/26		Auditor	248.52	248.52
Check	04/24/2026		Stinsons	4/1/26		Auditor	213.21	461.73
Check	04/24/2026		Sparkletts	Mar 2026		Auditor	16.46	478.19
Check	05/19/2026		Stinsons	4/28		Auditor	90.32	568.51
Check	05/19/2026		Stinsons	4/21		Auditor	44.86	613.37
Check	05/19/2026		Stinsons	5/8		Auditor	143.09	756.46
Check	05/19/2026		Stinsons	5/15		Auditor	109.64	866.10
Check	05/19/2026		Sparkletts	April 26		Auditor	22.09	888.19
Check	06/18/2026		Stinsons	3/27 Delivery		Auditor	109.64	997.83
Check	06/18/2026		Sparkletts	May 2026		Auditor	24.28	1,022.11
Check	06/18/2026		Stinsons	5/21		Auditor	122.89	1,145.00
Check	06/18/2026		Stinsons	5/15		Auditor	109.64	1,254.64
Check	06/18/2026		Stinsons	6/10		Auditor	22.29	1,276.93
Check	06/18/2026		Stinsons	5/28		Auditor	131.37	1,408.30
General Journal	06/30/2026	135	Stinsons	Clear Stinson...		Prepaid Expen...	14.19	1,422.49
Total Office Supplies							1,422.49	1,422.49
Online Services								
Check	04/24/2026		Relx Inc. DBA Lexis ...	Mar 2026		Auditor	2,400.00	2,400.00
Check	05/19/2026		Relx Inc. DBA Lexis ...	April 26		Auditor	2,400.00	4,800.00
Check	06/18/2026		Relx Inc. DBA Lexis ...	May 2026		Auditor	2,400.00	7,200.00
General Journal	06/30/2026	128	Relx Inc. DBA Lexis ...	June 2026		Accrued Expen...	2,400.00	9,600.00
Total Online Services							9,600.00	9,600.00

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Accrual Basis

Kern County Law Library
Profit & Loss Detail
 April through June 2026

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Expense								
Community Outreach								
Check	05/05/2026		Evan Moran	Pizza for Law ...		Auditor	257.69	257.69
Check	05/19/2026		KGET	April 26		Auditor	2,000.00	2,257.69
Check	05/19/2026		KGET	April 26		Auditor	500.00	2,757.69
Check	05/19/2026		KGET	April 26		Auditor	1,500.00	4,257.69
Check	05/19/2026		KGET	April 26		Auditor	1,000.00	5,257.69
Total Community Outreach							5,257.69	5,257.69
Continuations								
Check	04/24/2026		Matthew Bender	Mar 2026		Auditor	2,535.91	2,535.91
Check	04/24/2026		Matthew Bender	Workers Com...		Auditor	178.93	2,714.84
Check	04/24/2026		Thomson Reuters	Apr 2026		Auditor	3,474.34	6,189.18
Check	04/24/2026		Regents of the Univ...	Trust Admin.		Auditor	557.45	6,746.63
Check	05/19/2026		Matthew Bender	April 26		Auditor	2,535.91	9,282.54
Check	05/19/2026		Thomson Reuters	May 26		Auditor	3,474.34	12,756.88
Check	05/19/2026		Regents of the Univ...	Estate Kits		Auditor	626.73	13,383.61
Check	06/18/2026		Matthew Bender	May 2026		Auditor	2,535.91	15,919.52
Check	06/18/2026		Thomson Reuters	June 2026		Auditor	3,891.09	19,810.61
General Journal	06/30/2026	127	Matthew Bender	June 2026		Accrued Expen...	2,535.91	22,346.52
Total Continuations							22,346.52	22,346.52
Contract Services								
CS Other								
Check	04/24/2026		Cannon Financial Se...	May 2026		Auditor	167.23	167.23
Check	05/19/2026		Cannon Financial Se...	June 26		Auditor	167.23	334.46
Total CS Other							334.46	334.46
Security								
Check	06/18/2026		Citiguard	6/3-6/15		Auditor	1,539.00	1,539.00
General Journal	06/30/2026	129	Citiguard	6/16-6/30		Accrued Expen...	1,809.00	3,348.00
Total Security							3,348.00	3,348.00
Staffing								
Check	04/24/2026		Kern County Superio...	March 2026		Auditor	53,196.99	53,196.99
Check	05/19/2026		Kern County Superio...	April 26		Auditor	36,546.08	89,743.07
Check	06/18/2026		Kern County Superio...	May 2026		Auditor	35,217.58	124,960.65
General Journal	06/30/2026	133	Kern County Superio...	June 2026		Accrued Expen...	68,517.50	193,478.15
Total Staffing							193,478.15	193,478.15
Total Contract Services							197,160.61	197,160.61
Insurance Expenses								
Check	06/18/2026		Trucordia Insurance ...	D&O 6/6/26-6/...		Auditor	2,147.00	2,147.00
Total Insurance Expenses							2,147.00	2,147.00

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Accrual Basis

Kern County Law Library
Profit & Loss Detail
 April through June 2026

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Income								
Donations								
Deposit	04/13/2026	15316		KCSC		Auditor	175.00	175.00
Total Donations							175.00	175.00
Filing Fees								
Deposit	04/10/2026	15259		February 2026		Auditor	67,290.72	67,290.72
Deposit	05/13/2026	16893		March 2026		Auditor	86,751.56	154,042.28
Deposit	06/12/2026	18360		April 2026		Auditor	74,071.68	228,113.96
General Journal	06/30/2026	130	KCTTC	June 2026		Accrued Reven...	56,298.33	284,412.29
General Journal	06/30/2026	132	KCTTC	June 2026		Accrued Reven...	70,874.79	355,287.08
Total Filing Fees							355,287.08	355,287.08
Interest Earned								
General Journal	04/30/2026	122		Partial Q1 Inte...		Claim on Cash	13,166.16	13,166.16
Deposit	06/17/2026			2 of 2 Q1 Inter...		Claim on Cash	1,385.84	14,552.00
Deposit	06/29/2026			25-26 Q2 1st ...		Claim on Cash	9,225.80	23,777.80
General Journal	06/30/2026	124				OPEB Trust	16,182.00	39,959.80
General Journal	06/30/2026	125		25-26 Q2 Re...		Accrued Reven...	5,857.56	45,817.36
General Journal	06/30/2026	136	KCTTC	Q3 & Q4 Inter...		Accrued Reven...	30,471.14	76,288.50
Total Interest Earned							76,288.50	76,288.50
Photo Copies								
Deposit	04/06/2026	14944		3/30-4/3		Auditor	273.60	273.60
Deposit	04/13/2026	15316		4/6-4/10		Auditor	340.15	613.75
Deposit	04/20/2026	15701		4/13-4/17		Auditor	363.40	977.15
Deposit	04/27/2026	16081		4/20-4/24		Auditor	321.70	1,298.85
Deposit	05/04/2026	16394		4/27-5/1		Auditor	290.00	1,588.85
Deposit	05/26/2026	17406		5/4-5/8		Auditor	294.80	1,883.65
Deposit	05/26/2026	17434		5/11-5/15		Auditor	335.45	2,219.10
Deposit	05/26/2026	17480		5/18-5/22		Auditor	296.40	2,515.50
Deposit	06/01/2026	17769		5/25-5/29		Auditor	262.40	2,777.90
Deposit	06/08/2026	18111		6/1-6/5		Auditor	315.40	3,093.30
Deposit	06/15/2026	18456		6/8-6/12		Auditor	314.50	3,407.80
Deposit	06/22/2026	18821		6/15-6/18		Auditor	313.30	3,721.10
Deposit	06/29/2026	19254		6/22-6/26		Auditor	336.20	4,057.30
General Journal	06/30/2026	131	KCTTC	6/29-6/30		Accrued Reven...	159.80	4,217.10
Total Photo Copies							4,217.10	4,217.10
Total Income							435,967.68	435,967.68
Gross Profit							435,967.68	435,967.68

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Accrual Basis

Kern County Law Library
General Ledger
As of June 30, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
Webpage							750.00
Check	04/24/2026		ACME Web Agency	Dec 2025 - M...	Auditor	600.00	1,350.00
Check	05/19/2026		ACME Web Agency	WCAG Compl...	Auditor	999.00	2,349.00
Total Webpage						1,599.00	2,349.00
No acct							0.00
Total no acct							0.00
TOTAL						0.00	0.00

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Accrual Basis

Kern County Law Library
General Ledger
As of June 30, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
Life Insurance							0.00
Total Life Insurance							0.00
Unemployment							0.00
Total Unemployment							0.00
Workers Compensation							0.00
Total Workers Compensation							0.00
Payroll Expenses - Other							0.00
Total Payroll Expenses - Other							0.00
Total Payroll Expenses							0.00
Postage and Delivery							0.00
Total Postage and Delivery							0.00
Prior Year Expenses							760.00
Total Prior Year Expenses							760.00
Public Relations							0.00
Total Public Relations							0.00
Repairs and Maintenance							165.00
Total Repairs and Maintenance							165.00
Retiree Healthcare							9,912.18
Check	04/15/2026		PERS -Health	May 2026	Auditor	1,053.73	10,965.91
Check	05/18/2026		PERS -Health	June 2026	Auditor	1,053.73	12,019.64
Deposit	05/26/2026	17406	PERS -Health	7/1/2025 - 2/1...	Auditor	-7,804.72	4,214.92
General Journal	06/16/2026	123	PERS -Health	3/1/26-6/30/2...	Accounts Rece...	-4,214.92	0.00
Total Retiree Healthcare						-9,912.18	0.00
Retirement Plan Costs							459.00
Total Retirement Plan Costs							459.00
Taft							0.00
Total Taft							0.00
Telephone							0.00
Total Telephone							0.00
Training & Development							149.00
Total Training & Development							149.00
Travel							360.52
Total Travel							360.52

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Accrual Basis

Kern County Law Library
General Ledger
As of June 30, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
Office Supplies							2,912.92
Check	04/24/2026		Stinsons	3/25/26	Auditor	248.52	3,161.44
Check	04/24/2026		Stinsons	4/1/26	Auditor	213.21	3,374.65
Check	04/24/2026		Sparkletts	Mar 2026	Auditor	16.46	3,391.11
Check	05/19/2026		Stinsons	4/28	Auditor	90.32	3,481.43
Check	05/19/2026		Stinsons	4/21	Auditor	44.86	3,526.29
Check	05/19/2026		Stinsons	5/8	Auditor	143.09	3,669.38
Check	05/19/2026		Stinsons	5/15	Auditor	109.64	3,779.02
Check	05/19/2026		Sparkletts	April 26	Auditor	22.09	3,801.11
Check	06/18/2026		Stinsons	3/27 Delivery	Auditor	109.64	3,910.75
Check	06/18/2026		Sparkletts	May 2026	Auditor	24.28	3,935.03
Check	06/18/2026		Stinsons	5/21	Auditor	122.89	4,057.92
Check	06/18/2026		Stinsons	5/15	Auditor	109.64	4,167.56
Check	06/18/2026		Stinsons	6/10	Auditor	22.29	4,189.85
Check	06/18/2026		Stinsons	5/28	Auditor	131.37	4,321.22
General Journal	06/30/2026	135	Stinsons	Clear Stinson...	Prepaid Expen...	14.19	4,335.41
Total Office Supplies						1,422.49	4,335.41
Online Services							28,605.00
Check	04/24/2026		Relx Inc. DBA Lexis ...	Mar 2026	Auditor	2,400.00	31,005.00
Check	05/19/2026		Relx Inc. DBA Lexis ...	April 26	Auditor	2,400.00	33,405.00
Check	06/18/2026		Relx Inc. DBA Lexis ...	May 2026	Auditor	2,400.00	35,805.00
General Journal	06/30/2026	128	Relx Inc. DBA Lexis ...	June 2026	Accrued Expen...	2,400.00	38,205.00
Total Online Services						9,600.00	38,205.00
OPEB Benefit Payments							0.00
Total OPEB Benefit Payments							0.00
OPEB Expense							0.00
General Journal	06/30/2026	124	PERS		OPEB Trust	39,167.00	39,167.00
Total OPEB Expense						39,167.00	39,167.00
Other							0.00
Total Other							0.00
Payroll Expenses							0.00
County Dental and Vision							0.00
Total County Dental and Vision							0.00
EE Wages for Health Deduct.							0.00
Total EE Wages for Health Deduct.							0.00
EE Wages for Retirement Deduct.							0.00
Total EE Wages for Retirement Deduct.							0.00
Health Plan Costs							0.00
Total Health Plan Costs							0.00

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Accrual Basis

Kern County Law Library
General Ledger
As of June 30, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
Education							0.00
Total Education							0.00
Equipment							4,740.20
Total Equipment							4,740.20
Equipment Supplies							0.00
Total Equipment Supplies							0.00
Insurance Expenses							5,475.00
Check	06/18/2026		Trucordia Insurance ...	D&O 6/6/26-6/...	Auditor	2,147.00	7,622.00
Total Insurance Expenses						2,147.00	7,622.00
Interlibrary Loan							0.00
Total Interlibrary Loan							0.00
Internet Expenses							1,677.16
Check	04/24/2026		Kern County Superio...	Feb 2026	Auditor	117.88	1,795.04
Check	05/19/2026		Kern County Superio...	March 26	Auditor	117.88	1,912.92
Check	05/27/2026		Evan Moran	12/25-6/30/26	Auditor	589.69	2,502.61
Check	06/18/2026		Kern County Superio...	April 2026	Auditor	117.88	2,620.49
General Journal	06/30/2026	126	Kern County Superio...	May 2026		117.88	2,738.37
General Journal	06/30/2026	126	Kern County Superio...	June 2026		117.88	2,856.25
Total Internet Expenses						1,179.09	2,856.25
Lake Isabella							0.00
Total Lake Isabella							0.00
Memberships							0.00
Check	04/24/2026		CCCLL	2026 Annual ...	Auditor	420.00	420.00
Total Memberships						420.00	420.00
Miscellaneous							0.00
Total Miscellaneous							0.00
New							0.00
Total New							0.00
Newspaper							1,063.14
Check	06/18/2026		The Daily Report	3/7/26-3/7/27	Auditor	286.00	1,349.14
Total Newspaper						286.00	1,349.14

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Accrual Basis

Kern County Law Library
General Ledger
As of June 30, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
							0.00
Community Outreach							
Check	05/05/2026		Evan Moran	Pizza for Law ...	Auditor	257.69	257.69
Check	05/19/2026		KGET	April 26	Auditor	2,000.00	2,257.69
Check	05/19/2026		KGET	April 26	Auditor	500.00	2,757.69
Check	05/19/2026		KGET	April 26	Auditor	1,500.00	4,257.69
Check	05/19/2026		KGET	April 26	Auditor	1,000.00	5,257.69
Total Community Outreach						5,257.69	5,257.69
							56,066.73
Continuations							
Check	04/24/2026		Matthew Bender	Mar 2026	Auditor	2,535.91	58,602.64
Check	04/24/2026		Matthew Bender	Workers Com...	Auditor	178.93	58,781.57
Check	04/24/2026		Thomson Reuters	Apr 2026	Auditor	3,474.34	62,255.91
Check	04/24/2026		Regents of the Univ...	Trust Admin.	Auditor	557.45	62,813.36
Check	05/19/2026		Matthew Bender	April 26	Auditor	2,535.91	65,349.27
Check	05/19/2026		Thomson Reuters	May 26	Auditor	3,474.34	68,823.61
Check	05/19/2026		Regents of the Univ...	Estate Kits	Auditor	626.73	69,450.34
Check	06/18/2026		Matthew Bender	May 2026	Auditor	2,535.91	71,986.25
Check	06/18/2026		Thomson Reuters	June 2026	Auditor	3,891.09	75,877.34
General Journal	06/30/2026	127	Matthew Bender	June 2026	Accrued Expen...	2,535.91	78,413.25
Total Continuations						22,346.52	78,413.25
							278,935.13
Contract Services							
CS Other							1,767.23
Check	04/24/2026		Cannon Financial Se...	May 2026	Auditor	167.23	1,934.46
Check	05/19/2026		Cannon Financial Se...	June 26	Auditor	167.23	2,101.69
Total CS Other						334.46	2,101.69
							0.00
Security							
Check	06/18/2026		Citiguard	6/3-6/15	Auditor	1,539.00	1,539.00
General Journal	06/30/2026	129	Citiguard	6/16-6/30	Accrued Expen...	1,809.00	3,348.00
Total Security						3,348.00	3,348.00
							277,167.90
Staffing							
Check	04/24/2026		Kern County Superio...	March 2026	Auditor	53,196.99	330,364.89
Check	05/19/2026		Kern County Superio...	April 26	Auditor	36,546.08	366,910.97
Check	06/18/2026		Kern County Superio...	May 2026	Auditor	35,217.58	402,128.55
General Journal	06/30/2026	133	Kern County Superio...	June 2026	Accrued Expen...	68,517.50	470,646.05
Total Staffing						193,478.15	470,646.05
							0.00
Contract Services - Other							0.00
Total Contract Services - Other							0.00
Total Contract Services						197,160.61	476,095.74
							0.00
E-Catalog							0.00
Total E-Catalog							0.00

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Accrual Basis

Kern County Law Library
General Ledger
As of June 30, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
Overage							0.00
Total Overage							0.00
Photo Copies							-11,170.55
Deposit	04/06/2026	14944		3/30-4/3	Auditor	-273.60	-11,444.15
Deposit	04/13/2026	15316		4/6-4/10	Auditor	-340.15	-11,784.30
Deposit	04/20/2026	15701		4/13-4/17	Auditor	-363.40	-12,147.70
Deposit	04/27/2026	16081		4/20-4/24	Auditor	-321.70	-12,469.40
Deposit	05/04/2026	16394		4/27-5/1	Auditor	-290.00	-12,759.40
Deposit	05/26/2026	17406		5/4-5/8	Auditor	-294.80	-13,054.20
Deposit	05/26/2026	17434		5/11-5/15	Auditor	-335.45	-13,389.65
Deposit	05/26/2026	17480		5/18-5/22	Auditor	-296.40	-13,686.05
Deposit	06/01/2026	17769		5/25-5/29	Auditor	-262.40	-13,948.45
Deposit	06/08/2026	18111		6/1-6/5	Auditor	-315.40	-14,263.85
Deposit	06/15/2026	18456		6/8-6/12	Auditor	-314.50	-14,578.35
Deposit	06/22/2026	18821		6/15-6/18	Auditor	-313.30	-14,891.65
Deposit	06/29/2026	19254		6/22-6/26	Auditor	-336.20	-15,227.85
General Journal	06/30/2026	131	KCTTC	6/29-6/30	Accrued Reven...	-159.80	-15,387.65
Total Photo Copies						-4,217.10	-15,387.65
Postage & Handling							0.00
Total Postage & Handling							0.00
Prior Year Revenue							-15,372.04
Total Prior Year Revenue							-15,372.04
Retirement - Employee Paid							0.00
Total Retirement - Employee Paid							0.00
State Funding							-16,591.27
Total State Funding							-16,591.27
Cost of Goods Sold							0.00
Total Cost of Goods Sold							0.00
Administration							0.00
Total Administration							0.00
Audio							0.00
Total Audio							0.00
Audit							2,250.00
Total Audit							2,250.00
CERBT							0.00
Total CERBT							0.00
Cerro Coso							0.00
Total Cerro Coso							0.00

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Accrual Basis

Kern County Law Library
General Ledger
As of June 30, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
Payroll Liabilities							0.00
Total Payroll Liabilities							0.00
Suspense - Liability							0.00
Total Suspense - Liability							0.00
OPEB Liability							-115,650.00
General Journal	06/30/2026	124			OPEB Trust	-30,718.00	-146,368.00
Total OPEB Liability						-30,718.00	-146,368.00
Opening Balance Equity							-216,065.12
Total Opening Balance Equity							-216,065.12
Retained Earnings							-1,359,008.22
Total Retained Earnings							-1,359,008.22
Donations							0.00
Deposit	04/13/2026	15316		KCSC	Auditor	-175.00	-175.00
Total Donations						-175.00	-175.00
Filing Fees							-389,620.10
Deposit	04/10/2026	15259		February 2026	Auditor	-67,290.72	-456,910.82
Deposit	05/13/2026	16893		March 2026	Auditor	-86,751.56	-543,662.38
Deposit	06/12/2026	18360		April 2026	Auditor	-74,071.68	-617,734.06
General Journal	06/30/2026	130	KCTTC	June 2026	Accrued Reven...	-56,298.33	-674,032.39
General Journal	06/30/2026	132	KCTTC	June 2026	Accrued Reven...	-70,874.79	-744,907.18
Total Filing Fees						-355,287.08	-744,907.18
Health Benefits - Employee Paid							0.00
Total Health Benefits - Employee Paid							0.00
Interest Earned							0.00
General Journal	04/30/2026	122		Partial Q1 Inte...	Claim on Cash	-13,166.16	-13,166.16
Deposit	06/17/2026			2 of 2 Q1 Inter...	Claim on Cash	-1,385.84	-14,552.00
Deposit	06/29/2026			25-26 Q2 1st ...	Claim on Cash	-9,225.80	-23,777.80
General Journal	06/30/2026	124			OPEB Trust	-16,182.00	-39,959.80
General Journal	06/30/2026	125		25-26 Q2 Re...	Accrued Reven...	-5,857.56	-45,817.36
General Journal	06/30/2026	136	KCTTC	Q3 & Q4 Inter...	Accrued Reven...	-30,471.14	-76,288.50
Total Interest Earned						-76,288.50	-76,288.50
Misc. - Revenue							0.00
Total Misc. - Revenue							0.00
OPEB Employer Contributions							0.00
Total OPEB Employer Contributions							0.00

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Accrual Basis

Kern County Law Library
General Ledger
As of June 30, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
Accrued Revenue							0.00
General Journal	06/30/2026	125	KCTTC	25-26 Q2 Re...	Interest Earned	5,857.56	5,857.56
General Journal	06/30/2026	130	KCTTC	FY25-26	Filing Fees	56,298.33	62,155.89
General Journal	06/30/2026	131	KCTTC	FY25-26	Photo Copies	159.80	62,315.69
General Journal	06/30/2026	132	KCTTC	FY25-26	Filing Fees	70,874.79	133,190.48
General Journal	06/30/2026	136	KCTTC	Q3 & Q4 Inter...	Interest Earned	30,471.14	163,661.62
Total Accrued Revenue						163,661.62	163,661.62
Inventory Asset							0.00
Total Inventory Asset							0.00
Prepaid Expenses							235.61
Check	05/19/2026		EBSCO Information ...	7/1/26-6/30/2...	Auditor	2,308.00	2,543.61
Check	05/27/2026		Evan Moran	Google Intern...	Auditor	840.00	3,383.61
Check	06/18/2026		Cannon Financial Se...	July 2026 - C...	Auditor	167.23	3,550.84
General Journal	06/30/2026	135	Stinsons	Clear Stinson...	Office Supplies	-14.19	3,536.65
Total Prepaid Expenses						3,301.04	3,536.65
Undeposited Funds							0.00
Total Undeposited Funds							0.00
OPEB Trust							154,307.00
General Journal	06/30/2026	124			-SPLIT-	-39,167.00	115,140.00
General Journal	06/30/2026	124			OPEB Trust	16,182.00	131,322.00
General Journal	06/30/2026	124			OPEB Trust	30,718.00	162,040.00
Total OPEB Trust						7,733.00	162,040.00
Suspense							0.00
Total Suspense							0.00
Accounts Payable							0.00
EE Benefits Payable							0.00
Total EE Benefits Payable							0.00
Accounts Payable - Other							0.00
Total Accounts Payable - Other							0.00
Total Accounts Payable							0.00
Accrued Expenses							0.00
General Journal	06/30/2026	126	Kern County Superio...	FY25-26		-235.76	-235.76
General Journal	06/30/2026	127	Matthew Bender	FY25-26	Continuations	-2,535.91	-2,771.67
General Journal	06/30/2026	128	Relx Inc. DBA Lexis ...	FY25-26	Online Services	-2,400.00	-5,171.67
General Journal	06/30/2026	129	Citiguard	FY25-26	Security	-1,809.00	-6,980.67
General Journal	06/30/2026	133	Kern County Superio...	FY25-26	Staffing	-68,517.50	-75,498.17
Total Accrued Expenses						-75,498.17	-75,498.17

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08/18/26
Accrual Basis

Kern County Law Library
General Ledger
As of June 30, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	05/19/2026		Regents of the Univ...	902892	Continuations	-626.73	1,009,904.05
Deposit	05/26/2026			Deposit	-SPLIT-	8,099.52	1,018,003.57
Deposit	05/26/2026			Deposit	Photo Copies	335.45	1,018,339.02
Deposit	05/26/2026			Deposit	Photo Copies	296.40	1,018,635.42
Check	05/27/2026		Evan Moran		-SPLIT-	-1,429.69	1,017,205.73
Deposit	06/01/2026			Deposit	Photo Copies	262.40	1,017,468.13
Deposit	06/08/2026			Deposit	Photo Copies	315.40	1,017,783.53
Deposit	06/12/2026			Deposit	Filing Fees	74,071.68	1,091,855.21
Deposit	06/15/2026			Deposit	Photo Copies	314.50	1,092,169.71
Check	06/18/2026		Kern County Superio...		-SPLIT-	-35,335.46	1,056,834.25
Check	06/18/2026		Stinsons	J6104	Office Supplies	-109.64	1,056,724.61
Check	06/18/2026		Cannon Financial Se...		Prepaid Expen...	-167.23	1,056,557.38
Check	06/18/2026		Relx Inc. DBA Lexis ...		Online Services	-2,400.00	1,054,157.38
Check	06/18/2026		Matthew Bender	0002726100	Continuations	-2,535.91	1,051,621.47
Check	06/18/2026		Sparkletts	26547974676...	Office Supplies	-24.28	1,051,597.19
Check	06/18/2026		Stinsons	J6104	Office Supplies	-122.89	1,051,474.30
Check	06/18/2026		Stinsons	J6104	Office Supplies	-109.64	1,051,364.66
Check	06/18/2026		Stinsons	J6104	Office Supplies	-22.29	1,051,342.37
Check	06/18/2026		Stinsons	J6104	Office Supplies	-131.37	1,051,211.00
Check	06/18/2026		The Daily Report	0005589	Newspaper	-286.00	1,050,925.00
Check	06/18/2026		Thomson Reuters	840536737; 1...	Continuations	-3,891.09	1,047,033.91
Check	06/18/2026		Citiguard		Security	-1,539.00	1,045,494.91
Check	06/18/2026		Trucordia Insurance ...		Insurance Exp...	-2,147.00	1,043,347.91
Deposit	06/22/2026			Deposit	Photo Copies	313.30	1,043,661.21
Deposit	06/29/2026			Deposit	Photo Copies	336.20	1,043,997.41
Total Auditor - Other						68,822.25	1,043,997.41
Total Auditor						92,600.05	1,666,703.76
Cash Drawer							350.00
Total Cash Drawer							350.00
Chase Account							0.00
Total Chase Account							0.00
Petty Cash							200.00
Total Petty Cash							200.00
Accounts Receivable							0.00
General Journal	06/16/2026	123	PERS - Reimbursem...	3/1/26-6/30/2...	Retiree Healthc...	4,214.92	4,214.92
Total Accounts Receivable						4,214.92	4,214.92

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Accrual Basis

Kern County Law Library
General Ledger
As of June 30, 2026

Type	Date	Num	Name	Memo	Split	Amount	Balance
							1,574,103.71
Auditor							29,371.84
Claim on Cash							42,538.00
General Journal	04/30/2026	122		Partial Q1 Inte...	Interest Earned	13,166.16	43,923.84
Deposit	06/17/2026			Deposit	Interest Earned	1,385.84	53,149.64
Deposit	06/29/2026			Deposit	Interest Earned	9,225.80	
						23,777.80	53,149.64
Total Claim on Cash							569,556.71
Reserve-Discretionary Fund Bal.							569,556.71
Total Reserve-Discretionary Fund Bal.							975,175.16
Auditor - Other							975,448.76
Deposit	04/06/2026			Deposit	Photo Copies	273.60	1,042,739.48
Deposit	04/10/2026			Deposit	Filing Fees	67,290.72	1,043,254.63
Deposit	04/13/2026			Deposit	-SPLIT-	515.15	1,042,200.90
Check	04/15/2026		PERS -Health		Retiree Healthc...	-1,053.73	1,042,564.30
Deposit	04/20/2026			Deposit	Photo Copies	363.40	989,249.43
Check	04/24/2026		Kern County Superio...		-SPLIT-	-53,314.87	989,000.91
Check	04/24/2026		Stinsons	J6104	Office Supplies	-248.52	988,787.70
Check	04/24/2026		Stinsons	J6104	Office Supplies	-213.21	986,387.70
Check	04/24/2026		Relx Inc. DBA Lexis ...		Online Services	-2,400.00	983,851.79
Check	04/24/2026		Matthew Bender	0002726100	Continuations	-2,535.91	983,672.86
Check	04/24/2026		Matthew Bender	0002726100	Continuations	-178.93	983,505.63
Check	04/24/2026		Cannon Financial Se...		CS Other	-167.23	980,031.29
Check	04/24/2026		Thomson Reuters	840536737; 1...	Continuations	-3,474.34	980,014.83
Check	04/24/2026		Sparkletts	26547974676...	Office Supplies	-16.46	979,457.38
Check	04/24/2026		Regents of the Univ...	902892	Continuations	-557.45	978,437.38
Check	04/24/2026		CCCLL		Memberships	-420.00	978,759.08
Check	04/24/2026		ACME Web Agency		Webpage	-600.00	979,049.08
Deposit	04/27/2026			Deposit	Photo Copies	321.70	978,791.39
Deposit	05/04/2026			Deposit	Photo Copies	290.00	1,065,542.95
Check	05/05/2026		Evan Moran		Community Ou...	-257.69	1,064,489.22
Deposit	05/13/2026			Deposit	Filing Fees	86,751.56	1,027,825.26
Check	05/18/2026		PERS -Health		Retiree Healthc...	-1,053.73	1,027,734.94
Check	05/19/2026		Kern County Superio...		-SPLIT-	-36,663.96	1,027,690.08
Check	05/19/2026		Stinsons	J6104	Office Supplies	-90.32	1,026,691.08
Check	05/19/2026		Stinsons	J6104	Office Supplies	-44.86	1,024,155.17
Check	05/19/2026		ACME Web Agency		Webpage	-999.00	1,020,680.83
Check	05/19/2026		Matthew Bender	0002726100	Continuations	-2,535.91	1,018,280.83
Check	05/19/2026		Thomson Reuters	840536737; 1...	Continuations	-3,474.34	1,018,137.74
Check	05/19/2026		Relx Inc. DBA Lexis ...		Online Services	-2,400.00	1,015,829.74
Check	05/19/2026		Stinsons	J6104	Office Supplies	-143.09	1,015,662.51
Check	05/19/2026		EBSCO Information ...		Prepaid Expen...	-2,308.00	1,015,552.87
Check	05/19/2026		Cannon Financial Se...		CS Other	-167.23	1,015,530.78
Check	05/19/2026		Stinsons	J6104	Office Supplies	-109.64	1,013,530.78
Check	05/19/2026		Sparkletts	26547974676...	Office Supplies	-22.09	1,013,030.78
Check	05/19/2026		KGET		Community Ou...	-2,000.00	1,011,530.78
Check	05/19/2026		KGET		Community Ou...	-500.00	1,010,530.78
Check	05/19/2026		KGET		Community Ou...	-1,500.00	
Check	05/19/2026		KGET		Community Ou...	-1,000.00	

Trial Balance - Composite

Company Kern County
Ledger Actuals

Ledger Account	Beginning Balance	Debit Amount	Credit Amount	Ending Balance
1000:Cash in Treasury	1,586,762.44	75,613.48	48,821.80	1,613,554.12
1001:Claim on Cash	42,538.00	10,611.64	0.00	53,149.64
1075:Interest Receivable	0.00	36,328.70	0.00	36,328.70
2000:Accounts Payable	0.00	48,821.80	48,821.80	0.00
3150:Reserve Account - Unrestricted	(569,556.71)	0.00	0.00	(569,556.71)
3154:Retained Earnings - Prior Year	(896,539.57)	0.00	0.00	(896,539.57)
3201:Fund Balance Available	0.00	0.00	0.00	0.00
4125:Rev From Use Of Money & Prop	(28,538.20)	0.00	46,940.34	(75,478.54)
4525:Non-Revenue Receipts	(705,449.14)	0.00	75,613.48	(781,062.62)
6120:Fiduciary Disbursements	570,783.18	48,821.80	0.00	619,604.98
Total	0.00	220,197.42	220,197.42	0.00

1,666,703.76

Monthly Reports

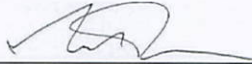
**Kern County
Law Library
Financial Reports
Fiscal Year 2025-26**

April 2026 – June 2026

**Attachment 1: Kern County Law Library
Financial Documents Fiscal Year 2025-2026**

Fiscal Year 2026-2027 budget approved by the KCLL Board of Trustees on September 9, 2026.

Sincerely,



Micah Nilsson, Esq.
President, Board of Trustees

Attachments: Kern County Law Library Financial Documents Fiscal Year 2025-26, Through June 30, 2026, Finalized Reports; Kern County Law Library Budget for Fiscal Year 2026-2027.

BY ORDER OF THE BD/SUPV

Referred To _____

Copies Furnished Each Supervisor,
CHO, Co Counsel

Date 10/11/2026

Clerk of the Board of Supervisors

By J. Decker, Deputy