

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

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

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

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 Kings
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended September
 Fiscal Year 2023/24

2022/23

	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	\$ (857,224)	\$ 794,289	\$ (72,141)				\$ 3,061	\$ (132,015)	\$ 67,150
Payroll	\$ (1)							\$ (1)	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ (52)
Credit Card									
Cash on Hand	\$ 3,200							\$ 3,200	\$ 3,200
Cash with County							\$ 286,813	\$ 286,813	\$ 205,923
Cash Outside of the JCC									
Cash Equivalents	\$ 6,062,431						\$ 746,805	\$ 6,809,236	\$ 6,464,217
Total Cash and Cash Equivalents	\$ 5,218,406	\$ 794,289	\$ (72,141)				\$ 1,036,679	\$ 6,977,233	\$ 6,750,439
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 60,520	\$ 0	\$ 83,048					\$ 143,567	\$ 238,781
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 60,520	\$ 0	\$ 83,048					\$ 143,567	\$ 238,781
Prepaid Expenses - General	\$ 676,058		\$ 0					\$ 676,058	\$ 500,479
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 676,058		\$ 0					\$ 676,058	\$ 500,479
Other Assets									
Total Other Assets									
Total Assets	\$ 5,954,984	\$ 794,289	\$ 10,906				\$ 1,036,679	\$ 7,796,859	\$ 7,489,699
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 17,296	\$ 0	\$ 1,083				\$ 0	\$ 18,379	\$ 12,868
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 40,040							\$ 40,040	\$ 156,976
TC145 Liability							\$ 112,445	\$ 112,445	\$ 102,218
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 223
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 366							\$ 366	\$ 0
Interest							\$ 3,159	\$ 3,159	\$ 1,164
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 57,702	\$ 0	\$ 1,083				\$ 115,604	\$ 174,389	\$ 273,450
Civil							\$ 590,172	\$ 590,172	\$ 526,765
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 286,813	\$ 286,813	\$ 205,923
Trust Interest Payable							\$ 39,637	\$ 39,637	\$ 16,184
Miscellaneous Trust									
Total Trust Deposits							\$ 916,622	\$ 916,622	\$ 748,872
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (12,532)							\$ (12,532)	\$ 1,033
Deferred Compensation Payable	\$ 10							\$ 10	\$ (209)
Deductions Payable	\$ 0							\$ 0	\$ 2
Payroll Clearing									
Total Payroll Liabilities	\$ (12,522)							\$ (12,522)	\$ 825
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 18,024						\$ 1,192	\$ 19,215	\$ 15,021
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 18,024	\$ 0					\$ 4,454	\$ 22,478	\$ 18,283
Total Liabilities	\$ 63,204	\$ 0	\$ 1,083				\$ 1,036,679	\$ 1,100,967	\$ 1,041,430
Total Fund Balance	\$ 5,891,780	\$ 794,289	\$ 9,823					\$ 6,695,892	\$ 6,448,269
Total Liabilities and Fund Balance	\$ 5,954,984	\$ 794,289	\$ 10,906				\$ 1,036,679	\$ 7,796,859	\$ 7,489,699

Superior Court of California, County of Kings
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended September											
Fiscal Year 2023/24										2022/23	
	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	\$ 5,706,213	\$ 5,102					\$ 5,711,315		\$ 6,145,073	\$ 12,738,204	
Improvement and Modernization Fund										\$ 19,201	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 49,480						\$ 49,480		\$ 118,191	\$ 559,594	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 394,399						\$ 394,399		\$ 162,902	\$ 1,589,922	
Other Miscellaneous		\$ 291,807					\$ 291,807		\$ 292,669	\$ 45,118	
	\$ 6,150,092	\$ 296,909					\$ 6,447,001		\$ 6,718,834	\$ 14,952,039	
Grants											
AB 1058 Commissioner/Facilitator			\$ 37,921				\$ 37,921		\$ 46,582	\$ 452,046	
Other Judicial Council Grants			\$ 0				\$ 0		\$ (20,434)	\$ 15,632	
Non-Judicial Council Grants											
			\$ 37,921				\$ 37,921		\$ 26,148	\$ 467,678	
Other Financing Sources											
Interest Income	\$ 50,470	\$ 4,057					\$ 54,527		\$ 16,845	\$ 15,000	
Investment Income											
Donations											
Local Fees	\$ 0	\$ 0					\$ 0		\$ 0	\$ 43,500	
Non-Fee Revenues											
Enhanced Collections									\$ 27,534	\$ 285,000	
Escheatment									\$ 7,327	\$ 7,500	
Prior Year Revenue	\$ 745						\$ 745				
County Program - Restricted		\$ 58					\$ 58		\$ 33	\$ 107,786	
Reimbursement Other										\$ 100	
Sale of Fixed Assets											
Other Miscellaneous	\$ 0						\$ 0		\$ 96	\$ 2,000	
	\$ 51,215	\$ 4,115					\$ 55,330		\$ 51,835	\$ 460,886	
Total Revenues	\$ 6,201,307	\$ 301,024	\$ 37,921				\$ 6,540,252		\$ 6,796,818	\$ 15,880,603	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,321,251	\$ 4,031	\$ 17,070				\$ 1,342,353		\$ 1,252,231	\$ 6,276,367	
Temp Help	\$ 7,172						\$ 7,172		\$ 8,138		
Overtime	\$ 603						\$ 603		\$ 255	\$ 10,000	
Staff Benefits	\$ 750,471	\$ 2,353	\$ 7,381				\$ 760,206		\$ 717,495	\$ 2,537,403	
	\$ 2,079,497	\$ 6,384	\$ 24,452				\$ 2,110,333		\$ 1,978,118	\$ 8,823,770	
Operating Expenses and Equipment											
General Expense	\$ 51,228		\$ (14,919)				\$ 36,309		\$ 42,783	\$ 342,416	
Printing	\$ 12,533						\$ 12,533		\$ 650	\$ 14,300	
Telecommunications	\$ 6,131		\$ 228				\$ 6,359		\$ 3,669	\$ 42,930	
Postage	\$ 11,648						\$ 11,648		\$ 7,600	\$ 45,300	
Insurance										\$ 11,500	
In-State Travel	\$ 4,002		\$ 3,610				\$ 7,612		\$ 4,928	\$ 17,200	
Out-of-State Travel											
Training	\$ 3,116		\$ 1,300				\$ 4,416		\$ 5,123	\$ 8,750	
Security Services	\$ 1,436						\$ 1,436		\$ 1,226	\$ 241,408	
Facility Operations	\$ (18,616)		\$ 897				\$ (17,719)		\$ 28,308	\$ 238,351	
Utilities											
Contracted Services	\$ 393,889	\$ 2,100	\$ 8,110				\$ 404,099		\$ 301,609	\$ 2,898,677	
Consulting and Professional Services	\$ 8,765						\$ 8,765		\$ 11,132	\$ 60,000	
Information Technology	\$ 181,409						\$ 181,409		\$ (40,878)	\$ 1,661,942	
Major Equipment											
Other Items of Expense											
	\$ 655,540	\$ 2,100	\$ (775)				\$ 656,866		\$ 366,149	\$ 5,582,775	
Special Items of Expense											
Grand Jury	\$ 197						\$ 197		\$ 217	\$ 200	
Jury Costs	\$ 3,184						\$ 3,184		\$ 3,348	\$ 32,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs										\$ 559,777	
Internal Cost Recovery	\$ (5,531)	\$ 1,110	\$ 4,421				\$ 0		\$ 0	\$ 12,374	
Prior Year Expense Adjustment	\$ 95,520						\$ 95,520		\$ 219	\$ 219	
	\$ 93,370	\$ 1,110	\$ 4,421				\$ 98,901		\$ 3,783	\$ 604,570	
Total Expenditures	\$ 2,828,407	\$ 9,594	\$ 28,098				\$ 2,866,100		\$ 2,348,051	\$ 15,011,115	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,372,900	\$ 291,430	\$ 9,823				\$ 3,674,152		\$ 4,448,767	\$ 869,489	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,518,880	\$ 502,860	\$ 0				\$ 3,021,740	\$ 3,021,740	\$ 1,999,503	\$ 1,999,503	
Ending Balance (Deficit)	\$ 5,891,780	\$ 794,289	\$ 9,823				\$ 6,695,892	\$ 3,021,740	\$ 6,448,269	\$ 2,868,991	

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

For the month ended September

Fiscal Year 2023/24

2022/23

	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	\$ 699,082	\$ 239,725					\$ 938,807		\$ 843,751	\$ 4,050,645
Traffic & Other Infractions	\$ 98,314						\$ 98,314		\$ 100,718	\$ 456,925
Other Criminal Cases	\$ 199,008	\$ 9,932			\$ 0		\$ 208,941		\$ 207,034	\$ 1,183,281
Civil	\$ 260,873						\$ 260,873		\$ 252,349	\$ 955,061
Family & Children Services	\$ 193,261	\$ 18,641			\$ 4,421		\$ 216,322		\$ 199,433	\$ 1,110,414
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 50,567					\$ 50,567		\$ 10,892	\$ 463,000
Juvenile Delinquency Services	\$ 14,007						\$ 14,007		\$ 13,531	\$ 63,701
Other Court Operations	\$ 14,985	\$ (15,632)					\$ (647)		\$ 10,276	\$ 216,979
Court Interpreters	\$ 53,939	\$ 104,388					\$ 158,327		\$ 121,356	\$ 645,250
Jury Services	\$ 35,667	\$ 16,544	\$ 3,184			\$ 242	\$ 55,637		\$ 46,708	\$ 238,980
Security		\$ 1,436					\$ 1,436		\$ 1,534	\$ 313,975
Trial Court Operations Program	\$ 1,569,135	\$ 425,602	\$ 3,184		\$ 4,421	\$ 242	\$ 2,002,584		\$ 1,807,582	\$ 9,698,212
Enhanced Collections									\$ 27,534	\$ 285,000
Other Non-Court Operations		\$ 2,100	\$ 197				\$ 2,297		\$ 2,317	\$ 8,600
Non-Court Operations Program		\$ 2,100	\$ 197				\$ 2,297		\$ 29,851	\$ 293,600
Executive Office	\$ 108,676	\$ 6,275					\$ 114,951		\$ 96,383	\$ 430,352
Fiscal Services	\$ 50,510	\$ 598					\$ 51,108		\$ 49,831	\$ 222,981
Human Resources	\$ 144,448	\$ 5,170					\$ 149,618		\$ 156,104	\$ 478,008
Business & Facilities Services	\$ 104,554	\$ 30,936			\$ (4,421)	\$ 97,285	\$ 228,353		\$ 146,687	\$ 2,447,528
Information Technology	\$ 133,011	\$ 186,185				\$ (2,006)	\$ 317,189		\$ 61,612	\$ 1,440,432
Court Administration Program	\$ 541,198	\$ 229,164			\$ (4,421)	\$ 95,278	\$ 861,219		\$ 510,618	\$ 5,019,302
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,110,333	\$ 656,866	\$ 3,381		\$ 0	\$ 95,520	\$ 2,866,100		\$ 2,348,051	\$ 15,011,115