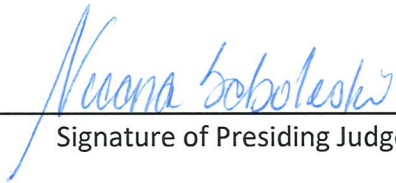


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

Kings

\_\_\_\_\_  
Court

2022-23 Q4

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Kings

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Court

2022-23 Q4

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Fiscal Year and Ending Quarter

**FOOTNOTES**

1	<b>Q1 - Kings added 2 new positions due to workload.</b>
2	<b>Q2 - No changes.</b>
3	<b>Q3 - Kings added 2 new positions due to workload.</b>
4	<b>Q4 - No changes.</b>
5	
6	
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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Kings

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Court

2022-23 Q4

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	<b>98.6</b>	<b>100.6</b>	<b>100.6</b>	<b>102.6</b>	<b>102.6</b>

<sup>1</sup> 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 June

Fiscal Year 2022/23

2021/22

	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						
<b>ASSETS</b>									
Operations	\$ (724,873)	\$ 492,754	\$ 0				\$ 4,379	\$ (227,741)	\$ 22,094
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 157,739
Trust	\$ 0						\$ (4,463)	\$ (4,463)	\$ 0
Credit Card								\$ 3,200	\$ 3,200
Cash on Hand	\$ 3,200							\$ 286,813	\$ 205,923
Cash with County							\$ 286,813	\$ 286,813	\$ 205,923
Cash Outside of the JCC								\$ 700,548	\$ 2,304,757
Cash Equivalents	\$ 2,555,250						\$ 700,548	\$ 3,255,799	\$ 2,304,757
Total Cash and Cash Equivalents	\$ 1,843,577	\$ 492,754	\$ 0				\$ 987,277	\$ 3,323,608	\$ 2,703,712
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 17,725	\$ 685						\$ 18,410	\$ 4,823
Accounts Receivable - General	\$ 249							\$ 249	
Dishonored Checks									
Due From Employee	\$ 4,329							\$ 4,329	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 77,221							\$ 77,221	\$ 50,806
Due From Other Governments	\$ 1,111	\$ 3,435						\$ 4,545	\$ 29,552
Due From Other Courts									
Due From State	\$ 367,364	\$ 10,139	\$ 89,800					\$ 467,303	\$ 419,630
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 467,999	\$ 14,258	\$ 89,800					\$ 572,057	\$ 504,812
Prepaid Expenses - General	\$ 935,749		\$ 0					\$ 935,749	\$ 505,879
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 935,749		\$ 0					\$ 935,749	\$ 505,879
Other Assets									
Total Other Assets									
Total Assets	\$ 3,247,325	\$ 507,012	\$ 89,800				\$ 987,277	\$ 4,831,414	\$ 3,714,403
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 96,746	\$ 0	\$ 1,099					\$ 97,845	\$ 141,761
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 41,565
Due to Other Funds	\$ 0	\$ 4,152	\$ 73,069				\$ 0	\$ 77,221	\$ 50,806
Due to Other Courts									\$ 0
Due to State	\$ 94,905	\$ 0						\$ 94,905	\$ 145,918
TC145 Liability							\$ 115,039	\$ 115,039	\$ 314,767
Due to Other Governments	\$ 56,901	\$ 0	\$ 15,632					\$ 72,533	\$ 386,351
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 382	\$ 382	\$ 116
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 248,551	\$ 4,152	\$ 89,800				\$ 115,421	\$ 457,925	\$ 1,081,284
Civil	\$ 0						\$ 546,326	\$ 546,326	\$ 225,890
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 286,813	\$ 286,813	\$ 205,923
Trust Interest Payable							\$ 34,262	\$ 34,262	\$ 15,051
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 867,402	\$ 867,402	\$ 446,864
Accrued Payroll	\$ 126,575							\$ 126,575	\$ 93,123
Benefits Payable	\$ 4,294							\$ 4,294	\$ 789
Deferred Compensation Payable	\$ 10							\$ 10	\$ 1,450
Deductions Payable	\$ 23							\$ 23	\$ 0
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 130,902							\$ 130,902	\$ 95,361
Revenue Collected in Advance	\$ 331,704	\$ 0						\$ 331,704	\$ 66,588
Liabilities For Deposits	\$ 17,288		\$ 0				\$ 1,192	\$ 18,480	\$ 21,541
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 348,992	\$ 0	\$ 0				\$ 4,454	\$ 353,446	\$ 91,392
Total Liabilities	\$ 728,445	\$ 4,152	\$ 89,800				\$ 987,277	\$ 1,809,674	\$ 1,714,901
Total Fund Balance	\$ 2,518,880	\$ 502,860	\$ 0					\$ 3,021,740	\$ 1,999,503
Total Liabilities and Fund Balance	\$ 3,247,325	\$ 507,012	\$ 89,800				\$ 987,277	\$ 4,831,414	\$ 3,714,403

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 June											
Fiscal Year 2022/23										2021/22	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 11,501,855	\$ 60,466					\$ 11,562,321	\$ 12,738,204	\$ 9,434,853	\$ 9,955,203	
Improvement and Modernization Fund	\$ 19,201						\$ 19,201	\$ 19,201	\$ 19,201	\$ 18,917	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 664,135						\$ 664,135	\$ 559,594	\$ 560,918	\$ 558,417	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,446,191	\$ 7,216					\$ 1,453,407	\$ 1,589,922	\$ 2,210,681	\$ 1,862,215	
Other Miscellaneous	\$ 45,118	\$ 292,669					\$ 337,787	\$ 45,118	\$ 334,776	\$ 45,118	
	\$ 13,676,500	\$ 360,351					\$ 14,036,851	\$ 14,952,039	\$ 12,560,428	\$ 12,439,870	
Grants											
AB 1058 Commissioner/Facilitator			\$ 303,089				\$ 303,089	\$ 452,046	\$ 351,406	\$ 466,813	
Other Judicial Council Grants			\$ 41,742				\$ 41,742	\$ 15,632	\$ 28,128	\$ 66,531	
Non-Judicial Council Grants											
			\$ 344,831				\$ 344,831	\$ 467,678	\$ 379,534	\$ 533,344	
Other Financing Sources											
Interest Income	\$ 170,799	\$ 24,920					\$ 195,719	\$ 15,000	\$ 12,132	\$ 27,000	
Investment Income											
Donations											
Local Fees	\$ 11,897	\$ 24,507					\$ 36,405	\$ 43,500	\$ 65,124	\$ 93,500	
Non-Fee Revenues											
Enhanced Collections		\$ 173,448					\$ 173,448	\$ 285,000	\$ 284,312	\$ 300,000	
Escheatment	\$ 7,327						\$ 7,327	\$ 7,500			
Prior Year Revenue	\$ 20,860	\$ 223					\$ 21,083		\$ 1,104		
County Program - Restricted	\$ 94,608	\$ 735					\$ 95,343	\$ 107,786	\$ 115,592	\$ 144,700	
Reimbursement Other	\$ 4,820						\$ 4,820	\$ 100	\$ 2,178		
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,002						\$ 2,002	\$ 2,000	\$ 4,832		
	\$ 312,314	\$ 223,832					\$ 536,146	\$ 460,886	\$ 485,274	\$ 565,200	
<b>Total Revenues</b>	<b>\$ 13,988,814</b>	<b>\$ 584,183</b>	<b>\$ 344,831</b>				<b>\$ 14,917,828</b>	<b>\$ 15,880,603</b>	<b>\$ 13,425,236</b>	<b>\$ 13,538,414</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 5,987,076	\$ 49,585	\$ 158,047				\$ 6,194,708	\$ 6,276,367	\$ 5,631,200	\$ 5,589,319	
Temp Help	\$ 18,099						\$ 18,099		\$ 336		
Overtime	\$ 28,971						\$ 28,971	\$ 10,000	\$ 1,196		
Staff Benefits	\$ 2,453,667	\$ 10,178	\$ 59,519				\$ 2,523,364	\$ 2,537,403	\$ 2,325,673	\$ 2,594,249	
	\$ 8,487,814	\$ 59,763	\$ 217,566				\$ 8,765,143	\$ 8,823,770	\$ 7,958,405	\$ 8,183,568	
Operating Expenses and Equipment											
General Expense	\$ 295,749	\$ 0	\$ 46,023				\$ 341,772	\$ 342,416	\$ 550,005	\$ 365,253	
Printing	\$ 10,489						\$ 10,489	\$ 14,300	\$ 13,324	\$ 13,350	
Telecommunications	\$ 45,232		\$ 1,462				\$ 46,694	\$ 42,930	\$ 31,986	\$ 43,450	
Postage	\$ 44,919						\$ 44,919	\$ 45,300	\$ 59,336	\$ 51,200	
Insurance	\$ 12,749						\$ 12,749	\$ 11,500	\$ 11,440	\$ 11,500	
In-State Travel	\$ 18,941						\$ 18,941	\$ 17,200	\$ 2,558	\$ 22,308	
Out-of-State Travel											
Training	\$ 8,228						\$ 8,228	\$ 8,750	\$ 7,048	\$ 6,509	
Security Services	\$ 215,302		\$ 8,600				\$ 223,902	\$ 241,408	\$ 562,290	\$ 609,000	
Facility Operations	\$ 181,950		\$ 9,453				\$ 191,403	\$ 238,351	\$ 212,041	\$ 153,025	
Utilities											
Contracted Services	\$ 2,061,068	\$ 439,005	\$ 30,736				\$ 2,530,808	\$ 2,898,677	\$ 2,963,819	\$ 2,612,454	
Consulting and Professional Services	\$ 59,139						\$ 59,139	\$ 60,000	\$ 64,090	\$ 65,000	
Information Technology	\$ 1,475,323	\$ 15,419					\$ 1,490,742	\$ 1,661,942	\$ 221,366	\$ 417,040	
Major Equipment									\$ 12,334	\$ 28,500	
Other Items of Expense	\$ 545						\$ 545				
	\$ 4,429,633	\$ 454,423	\$ 96,274				\$ 4,980,331	\$ 5,582,775	\$ 4,711,636	\$ 4,398,589	
Special Items of Expense											
Grand Jury	\$ 217						\$ 217	\$ 200	\$ 196	\$ 350	
Jury Costs	\$ 23,492						\$ 23,492	\$ 32,000	\$ 49,760	\$ 26,650	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs	\$ 91,350						\$ 91,350	\$ 559,777			
Internal Cost Recovery	\$ (43,847)	\$ 4,511	\$ 39,336				\$ 0	\$ 12,374	\$ 0	\$ 89,961	
Prior Year Expense Adjustment	\$ 34,836	\$ 223					\$ 35,058	\$ 219	\$ 25,061	\$ 11,000	
	\$ 106,047	\$ 4,734	\$ 39,336				\$ 150,117	\$ 604,570	\$ 75,017	\$ 127,961	
<b>Total Expenditures</b>	<b>\$ 13,023,494</b>	<b>\$ 518,921</b>	<b>\$ 353,176</b>				<b>\$ 13,895,591</b>	<b>\$ 15,011,115</b>	<b>\$ 12,745,058</b>	<b>\$ 12,710,118</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 965,320	\$ 65,263	\$ (8,345)				\$ 1,022,237	\$ 869,489	\$ 680,178	\$ 828,296	
Operating Transfers In (Out)	\$ (18,859)	\$ 10,514	\$ 8,345				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,572,419	\$ 427,084	\$ 0				\$ 1,999,503	\$ 1,999,503	\$ 1,319,325	\$ 1,319,325	
Ending Balance (Deficit)	\$ 2,518,880	\$ 502,860	\$ 0				\$ 3,021,740	\$ 2,868,991	\$ 1,999,503	\$ 2,147,621	

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

For the month ended June

Fiscal Year 2022/23 2021/22

	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 3,032,079	\$ 1,076,505					\$ 4,108,585	\$ 4,050,645	\$ 3,568,803	\$ 3,401,522
Traffic & Other Infractions	\$ 456,958						\$ 456,958	\$ 456,925	\$ 498,512	\$ 563,593
Other Criminal Cases	\$ 912,686	\$ 294,655			\$ 0	\$ 0	\$ 1,207,341	\$ 1,183,281	\$ 1,690,423	\$ 1,372,207
Civil	\$ 1,062,357	\$ 711					\$ 1,063,068	\$ 955,061	\$ 1,031,248	\$ 892,244
Family & Children Services	\$ 817,927	\$ 71,962			\$ 39,336		\$ 929,225	\$ 1,110,414	\$ 899,982	\$ 1,123,439
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 579,172				\$ 10,892	\$ 590,064	\$ 463,000	\$ 415,932	\$ 457,725
Juvenile Delinquency Services	\$ 64,087						\$ 64,087	\$ 63,701	\$ 64,009	\$ 69,506
Other Court Operations	\$ 49,532	\$ 15,632					\$ 65,164	\$ 216,979	\$ 205,520	\$ 322,768
Court Interpreters	\$ 242,077	\$ 413,316					\$ 655,392	\$ 645,250	\$ 630,315	\$ 696,541
Jury Services	\$ 167,436	\$ 27,222	\$ 23,492				\$ 218,150	\$ 238,980	\$ 254,816	\$ 250,940
Security		\$ 216,295					\$ 216,295	\$ 313,975	\$ 559,631	\$ 601,998
Trial Court Operations Program	\$ 6,805,139	\$ 2,695,471	\$ 23,492		\$ 39,336	\$ 10,892	\$ 9,574,329	\$ 9,698,212	\$ 9,819,191	\$ 9,752,483
Enhanced Collections	\$ 17,830	\$ 153,501			\$ 2,116	\$ 0	\$ 173,448	\$ 285,000	\$ 284,312	\$ 300,000
Other Non-Court Operations		\$ 8,400	\$ 217				\$ 8,617	\$ 8,600	\$ 8,596	\$ 8,750
Non-Court Operations Program	\$ 17,830	\$ 161,901	\$ 217		\$ 2,116	\$ 0	\$ 182,065	\$ 293,600	\$ 292,908	\$ 308,750
Executive Office	\$ 443,438	\$ 18,646			\$ (2,116)		\$ 459,968	\$ 430,352	\$ 503,206	\$ 481,402
Fiscal Services	\$ 228,682	\$ 9,681					\$ 238,363	\$ 222,981	\$ 228,344	\$ 273,106
Human Resources	\$ 348,555	\$ 33,559				\$ 1,119	\$ 383,233	\$ 478,008	\$ 384,347	\$ 284,285
Business & Facilities Services	\$ 445,811	\$ 459,922		\$ 91,350	\$ (39,336)	\$ 34,511	\$ 992,259	\$ 2,447,528	\$ 809,791	\$ 849,542
Information Technology	\$ 475,687	\$ 1,601,151				\$ (11,464)	\$ 2,065,375	\$ 1,440,432	\$ 707,271	\$ 760,550
Court Administration Program	\$ 1,942,174	\$ 2,122,959		\$ 91,350	\$ (41,452)	\$ 24,166	\$ 4,139,197	\$ 5,019,302	\$ 2,632,959	\$ 2,648,885
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 8,765,143	\$ 4,980,331	\$ 23,709	\$ 91,350	\$ 0	\$ 35,058	\$ 13,895,591	\$ 15,011,115	\$ 12,745,058	\$ 12,710,118