

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 Optional	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								2023/24
	Fiscal Year 2024/25								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (498,274)	\$ 552,579	\$ (105,015)				\$ 2,496	\$ (48,214)	\$ (132,015)
Payroll	\$ 22,937							\$ 22,937	\$ (1)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (608)	\$ (608)	\$ 0
Credit Card									
Cash on Hand	\$ 3,200							\$ 3,200	\$ 3,200
Cash with County							\$ 117,898	\$ 117,898	\$ 286,813
Cash Outside of the JCC									
Cash Held with the JCC	\$ 72,025							\$ 72,025	
Cash Equivalents	\$ 4,971,739						\$ 669,447	\$ 5,641,186	\$ 6,809,236
Total Cash and Cash Equivalents	\$ 4,581,627	\$ 552,579	\$ (105,015)				\$ 789,233	\$ 5,818,424	\$ 6,977,233
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	\$ 56,916	\$ 0	\$ 95,912					\$ 152,829	\$ 143,567
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 56,916	\$ 0	\$ 95,912				\$ 0	\$ 152,829	\$ 143,567
Prepaid Expenses - General	\$ 20,080		\$ 0					\$ 20,080	\$ 676,058
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 20,080		\$ 0					\$ 20,080	\$ 676,058
Other Assets									
Total Other Assets									
Total Assets	\$ 4,658,623	\$ 552,579	\$ (9,102)				\$ 789,233	\$ 5,991,332	\$ 7,796,859
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 108	\$ 0	\$ 0				\$ 0	\$ 108	\$ 18,379
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 165,042							\$ 165,042	\$ 40,040
TC145 Liability							\$ 122,707	\$ 122,707	\$ 112,445
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 366
Interest							\$ 2,693	\$ 2,693	\$ 3,159
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 165,150	\$ 0	\$ 0				\$ 125,400	\$ 290,551	\$ 174,389
Civil							\$ 491,554	\$ 491,554	\$ 590,172
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 117,898	\$ 117,898	\$ 286,813
Trust Interest Payable							\$ 49,926	\$ 49,926	\$ 39,637
Miscellaneous Trust									
Total Trust Deposits							\$ 659,378	\$ 659,378	\$ 916,622
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (11,508)							\$ (11,508)	\$ (12,532)
Deferred Compensation Payable	\$ 10							\$ 10	\$ 10
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ (11,498)							\$ (11,498)	\$ (12,522)
Revenue Collected in Advance	\$ 23,434	\$ 0						\$ 23,434	\$ 0
Liabilities For Deposits	\$ 20,479						\$ 1,192	\$ 21,671	\$ 19,215
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 43,913	\$ 0					\$ 4,454	\$ 48,367	\$ 22,478
Total Liabilities	\$ 197,566	\$ 0	\$ 0				\$ 789,233	\$ 986,799	\$ 1,100,967
Total Fund Balance	\$ 4,461,057	\$ 552,579	\$ (9,102)					\$ 5,004,534	\$ 6,695,892
Total Liabilities and Fund Balance	\$ 4,658,623	\$ 552,579	\$ (9,102)				\$ 789,233	\$ 5,991,332	\$ 7,796,859

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 2024/25									2023/24		
	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	\$ 5,203,203	\$ 4,901					\$ 5,208,105		\$ 5,711,315	\$ 12,024,654	
Improvement and Modernization Fund	\$ (3,750)						\$ (3,750)			\$ 19,201	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 30,646						\$ 30,646		\$ 49,480	\$ 612,979	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 211,626						\$ 211,626		\$ 394,399	\$ 1,173,084	
Other Miscellaneous		\$ 296,798					\$ 296,798		\$ 291,807	\$ 336,925	
	\$ 5,441,725	\$ 301,700					\$ 5,743,425		\$ 6,447,001	\$ 14,166,842	
Grants											
AB 1058 Commissioner/Facilitator			\$ 43,950				\$ 43,950		\$ 37,921	\$ 355,974	
Other Judicial Council Grants			\$ (8,128)				\$ (8,128)		\$ 0	\$ 15,632	
Non-Judicial Council Grants											
			\$ 35,822				\$ 35,822		\$ 37,921	\$ 371,606	
Other Financing Sources											
Interest Income	\$ 49,605	\$ 0					\$ 49,605		\$ 54,527	\$ 170,000	
Investment Income											
Donations											
Local Fees		\$ 2,853					\$ 2,853		\$ 0	\$ 27,000	
Non-Fee Revenues											
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 48,047						\$ 48,047		\$ 745		
County Program - Restricted		\$ 65					\$ 65		\$ 58	\$ 115,844	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 34						\$ 34		\$ 0	\$ 1,000	
	\$ 97,686	\$ 2,918					\$ 100,605		\$ 55,330	\$ 313,844	
Total Revenues	\$ 5,539,412	\$ 304,618	\$ 35,822				\$ 5,879,852		\$ 6,540,252	\$ 14,852,292	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,417,938	\$ 4,903	\$ 20,894				\$ 1,443,735		\$ 1,342,353	\$ 6,538,790	
Temp Help									\$ 7,172	\$ 18,232	
Overtime	\$ 510						\$ 510		\$ 603	\$ 10,000	
Staff Benefits	\$ 809,700	\$ 919	\$ 10,750				\$ 821,369		\$ 760,206	\$ 2,730,044	
	\$ 2,228,147	\$ 5,822	\$ 31,644				\$ 2,265,614		\$ 2,110,333	\$ 9,297,066	
Operating Expenses and Equipment											
General Expense	\$ 22,212		\$ 708				\$ 22,920		\$ 36,309	\$ 284,187	
Printing	\$ 11,368						\$ 11,368		\$ 12,533	\$ 47,000	
Telecommunications	\$ 5,803		\$ 218				\$ 6,021		\$ 6,359	\$ 37,673	
Postage	\$ 7,250						\$ 7,250		\$ 11,648	\$ 61,250	
Insurance										\$ 14,023	
In-State Travel	\$ 4,571		\$ 361				\$ 4,932		\$ 7,612	\$ 23,650	
Out-of-State Travel											
Training			\$ 1,520				\$ 1,520		\$ 4,416	\$ 14,192	
Security Services	\$ 0		\$ 0				\$ 0		\$ 1,436	\$ 258,600	
Facility Operations	\$ (14,213)		\$ 948				\$ (13,264)		\$ (17,719)	\$ 213,861	
Utilities											
Contracted Services	\$ 253,465	\$ 2,100	\$ 3,196				\$ 258,761		\$ 404,099	\$ 2,432,567	
Consulting and Professional Services	\$ 10,431						\$ 10,431		\$ 8,765	\$ 50,000	
Information Technology	\$ 242,220						\$ 242,220		\$ 181,409	\$ 1,118,927	
Major Equipment											
Other Items of Expense										\$ 550	
	\$ 543,106	\$ 2,100	\$ 6,951				\$ 552,158		\$ 656,866	\$ 4,556,480	
Special Items of Expense											
Grand Jury									\$ 197	\$ 250	
Jury Costs	\$ 1,073						\$ 1,073		\$ 3,184	\$ 25,150	
Judgements, Settlements and Claims	\$ 29,992						\$ 29,992				
Debt Service											
Other											
Capital Costs	\$ 0						\$ 0			\$ 2,435,140	
Internal Cost Recovery	\$ (6,893)	\$ 564	\$ 6,329				\$ 0		\$ 0	\$ (7,872)	
Prior Year Expense Adjustment	\$ 130						\$ 130		\$ 95,520	\$ 122,247	
	\$ 24,302	\$ 564	\$ 6,329				\$ 31,195		\$ 98,901	\$ 2,574,915	
Total Expenditures	\$ 2,795,556	\$ 8,486	\$ 44,925				\$ 2,848,967		\$ 2,866,100	\$ 16,428,461	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,743,856	\$ 296,132	\$ (9,102)				\$ 3,030,885		\$ 3,674,152	\$ (1,576,168)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,717,201	\$ 256,447	\$ 0				\$ 1,973,648	\$ 1,973,648	\$ 3,021,740	\$ 3,021,740	
Ending Balance (Deficit)	\$ 4,461,057	\$ 552,579	\$ (9,102)				\$ 5,004,534	\$ 1,973,648	\$ 6,695,892	\$ 1,445,571	

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

For the month ended September

Fiscal Year 2024/25

2023/24

	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	\$ 830,588	\$ 92,087			\$ (20)		\$ 922,655		\$ 938,807	\$ 4,370,779
Traffic & Other Infractions	\$ 94,640						\$ 94,640		\$ 98,314	\$ 42,948
Other Criminal Cases	\$ 253,803	\$ 8,495			\$ 0		\$ 262,298		\$ 208,941	\$ 1,782,144
Civil	\$ 259,414				\$ (57)		\$ 259,357		\$ 260,873	\$ 1,131,670
Family & Children Services	\$ 143,692	\$ 13,226			\$ 6,405		\$ 163,323		\$ 216,322	\$ 864,914
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 62,609					\$ 62,609		\$ 50,567	\$ 610,000
Juvenile Delinquency Services	\$ 14,457						\$ 14,457		\$ 14,007	
Other Court Operations	\$ 13,829	\$ 0					\$ 13,829		\$ (647)	\$ 15,632
Court Interpreters	\$ 55,263	\$ 98,799					\$ 154,062		\$ 158,327	\$ 709,972
Jury Services	\$ 13,241	\$ 8,219	\$ 1,073				\$ 22,533		\$ 55,637	\$ 114,163
Security		\$ 0					\$ 0		\$ 1,436	\$ 265,500
Trial Court Operations Program	\$ 1,678,926	\$ 283,435	\$ 1,073		\$ 6,329		\$ 1,969,763		\$ 2,002,584	\$ 9,907,721
Enhanced Collections										
Other Non-Court Operations		\$ 2,100					\$ 2,100		\$ 2,297	\$ 8,650
Non-Court Operations Program		\$ 2,100					\$ 2,100		\$ 2,297	\$ 8,650
Executive Office	\$ 116,597	\$ 2,597	\$ 27,912				\$ 147,106		\$ 114,951	\$ 468,461
Fiscal Services	\$ 60,309	\$ 682					\$ 60,991		\$ 51,108	\$ 239,321
Human Resources	\$ 144,053	\$ 5,906	\$ 2,080				\$ 152,038		\$ 149,618	\$ 534,970
Business & Facilities Services	\$ 111,888	\$ 20,986		\$ 0	\$ (6,329)	\$ 130	\$ 126,675		\$ 228,353	\$ 3,514,020
Information Technology	\$ 153,841	\$ 236,452					\$ 390,293		\$ 317,189	\$ 1,755,317
Court Administration Program	\$ 586,687	\$ 266,623	\$ 29,992	\$ 0	\$ (6,329)	\$ 130	\$ 877,103		\$ 861,219	\$ 6,512,089
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,265,614	\$ 552,158	\$ 31,065	\$ 0	\$ 0	\$ 130	\$ 2,848,967		\$ 2,866,100	\$ 16,428,461