

## 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) <sup>1</sup> Optional | Positions (FTEs) Filled |             |             |             |
|--------------------------|---|-------------------------|-------------|-------------|-------------|
|                          |   | 1st Quarter             | 2nd Quarter | 3rd Quarter | 4th Quarter |
| Court Employee Positions |   |                         |             |             |             |

<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 2023/24

2022/23

|   | Governmental Funds  |                   |                  |                 |              |                   |                     | Total Funds<br>(Info. Purposes Only) | Total Funds<br>(Info. Purposes Only) |
|---|---------------------|-------------------|------------------|-----------------|--------------|-------------------|---------------------|--------------------------------------|--------------------------------------|
|   | General             | Special Revenue   |                  | Capital Project | Debt Service | Proprietary Funds | Fiduciary Funds     |                                      |                                      |
|   |                     | Non-Grant         | Grant            |                 |              |                   |                     |                                      |                                      |
| <b>ASSETS</b>                                   |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Operations                                      | \$ (389,464)        | \$ 252,569        | \$ 0             |                 |              |                   | \$ 15,862           | \$ (121,032)                         | \$ (227,741)                         |
| Payroll   | \$ 0                |                   |                  |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| Jury  | \$ 0                |                   |                  |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| Revolving                                       | \$ 10,000           |                   |                  |                 |              |                   |                     | \$ 10,000                            | \$ 10,000                            |
| Other   |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Distribution                                    |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Civil Filing Fees                               |                     |                   |                  |                 |              |                   | \$ 0                | \$ 0                                 | \$ 0                                 |
| Trust   |                     |                   |                  |                 |              |                   | \$ (546)            | \$ (546)                             | \$ (4,463)                           |
| 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                          |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Cash Equivalents                                | \$ 2,374,318        |                   |                  |                 |              |                   | \$ 964,370          | \$ 3,338,688                         | \$ 3,255,799                         |
| <b>Total Cash and Cash Equivalents</b>          | <b>\$ 1,998,054</b> | <b>\$ 252,569</b> | <b>\$ 0</b>      |                 |              |                   | <b>\$ 1,097,585</b> | <b>\$ 3,348,208</b>                  | <b>\$ 3,323,608</b>                  |
| Short-Term Investment                           |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Investments                                     |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| <b>Total Investments</b>                        |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Accrued Revenue                                 | \$ 369              | \$ 1,022          |                  |                 |              |                   |                     | \$ 1,391                             | \$ 18,410                            |
| Accounts Receivable - General                   | \$ 5                |                   |                  |                 |              |                   |                     | \$ 5                                 | \$ 249                               |
| Dishonored Checks                               |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Due From Employee                               | \$ 10,086           |                   |                  |                 |              |                   |                     | \$ 10,086                            | \$ 4,329                             |
| Civil Jury Fees                                 |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Trust   |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Due From Other Funds                            | \$ 44,317           |                   |                  |                 |              |                   |                     | \$ 44,317                            | \$ 77,221                            |
| Due From Other Governments                      | \$ 0                | \$ 2,188          |                  |                 |              |                   |                     | \$ 2,188                             | \$ 4,545                             |
| Due From Other Courts                           |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Due From State                                  | \$ 813,735          | \$ 10,278         | \$ 60,090        |                 |              |                   |                     | \$ 884,104                           | \$ 467,303                           |
| Trust Due To/From                               |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Distribution Due To/From                        |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Civil Filing Fee Due To/From                    |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| General Due To/From                             |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| <b>Total Receivables</b>                        | <b>\$ 868,512</b>   | <b>\$ 13,488</b>  | <b>\$ 60,090</b> |                 |              |                   |                     | <b>\$ 942,090</b>                    | <b>\$ 572,057</b>                    |
| Prepaid Expenses - General                      | \$ 211,460          |                   | \$ 0             |                 |              |                   |                     | \$ 211,460                           | \$ 935,749                           |
| Salary and Travel Advances                      | \$ 0                |                   |                  |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| Counties  |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| <b>Total Prepaid Expenses</b>                   | <b>\$ 211,460</b>   |                   | <b>\$ 0</b>      |                 |              |                   |                     | <b>\$ 211,460</b>                    | <b>\$ 935,749</b>                    |
| Other Assets                                    |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| <b>Total Other Assets</b>                       |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| <b>Total Assets</b>                             | <b>\$ 3,078,025</b> | <b>\$ 266,057</b> | <b>\$ 60,090</b> |                 |              |                   | <b>\$ 1,097,585</b> | <b>\$ 4,501,757</b>                  | <b>\$ 4,831,414</b>                  |
| <b>LIABILITIES AND FUND BALANCES</b>            |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Accrued Liabilities                             | \$ 127,533          | \$ 0              | \$ 166           |                 |              |                   |                     | \$ 127,698                           | \$ 97,845                            |
| Accounts Payable - General                      | \$ 662              | \$ 0              | \$ 0             |                 |              |                   | \$ 0                | \$ 662                               | \$ 0                                 |
| Due to Other Funds                              | \$ 0                | \$ 2,960          | \$ 41,357        |                 |              |                   | \$ 0                | \$ 44,317                            | \$ 77,221                            |
| Due to Other Courts                             | \$ 1,031            |                   |                  |                 |              |                   |                     | \$ 1,031                             |                                      |
| Due to State                                    | \$ 794,272          |                   |                  |                 |              |                   |                     | \$ 794,272                           | \$ 94,905                            |
| TC145 Liability                                 |                     |                   |                  |                 |              |                   | \$ 133,657          | \$ 133,657                           | \$ 115,039                           |
| Due to Other Governments                        | \$ 163,703          | \$ 0              | \$ 18,567        |                 |              |                   |                     | \$ 182,270                           | \$ 72,533                            |
| AB145 Due to Other Government Agency            |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Due to Other Public Agencies                    |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Sales and Use Tax                               | \$ 0                |                   |                  |                 |              |                   |                     | \$ 0                                 | \$ 0                                 |
| Interest  |                     |                   |                  |                 |              |                   | \$ 367              | \$ 367                               | \$ 382                               |
| Miscellaneous Accts. Pay. and Accrued Liab.     |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| <b>Total Accounts Payable and Accrued Liab.</b> | <b>\$ 1,087,201</b> | <b>\$ 2,960</b>   | <b>\$ 60,090</b> |                 |              |                   | <b>\$ 134,024</b>   | <b>\$ 1,284,274</b>                  | <b>\$ 457,925</b>                    |
| Civil   |                     |                   |                  |                 |              |                   | \$ 771,318          | \$ 771,318                           | \$ 546,326                           |
| Criminal  |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Unreconciled - Civil and Criminal               |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Trust Held Outside of the JCC                   |                     |                   |                  |                 |              |                   | \$ 117,898          | \$ 117,898                           | \$ 286,813                           |
| Trust Interest Payable                          |                     |                   |                  |                 |              |                   | \$ 69,891           | \$ 69,891                            | \$ 34,262                            |
| Miscellaneous Trust                             |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| <b>Total Trust Deposits</b>                     |                     |                   |                  |                 |              |                   | <b>\$ 959,107</b>   | <b>\$ 959,107</b>                    | <b>\$ 867,402</b>                    |
| Accrued Payroll                                 | \$ 138,499          |                   |                  |                 |              |                   |                     | \$ 138,499                           | \$ 126,575                           |
| Benefits Payable                                | \$ 4,895            |                   |                  |                 |              |                   |                     | \$ 4,895                             | \$ 4,294                             |
| Deferred Compensation Payable                   | \$ 10               |                   |                  |                 |              |                   |                     | \$ 10                                | \$ 10                                |
| Deductions Payable                              | \$ 0                |                   |                  |                 |              |                   |                     | \$ 0                                 | \$ 23                                |
| Payroll Clearing                                |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| <b>Total Payroll Liabilities</b>                | <b>\$ 143,405</b>   |                   |                  |                 |              |                   |                     | <b>\$ 143,405</b>                    | <b>\$ 130,902</b>                    |
| Revenue Collected in Advance                    | \$ 110,902          | \$ 6,650          |                  |                 |              |                   |                     | \$ 117,552                           | \$ 331,704                           |
| Liabilities For Deposits                        | \$ 19,316           |                   |                  |                 |              |                   | \$ 1,192            | \$ 20,508                            | \$ 18,480                            |
| Jury Fees - Non-Interest                        |                     |                   |                  |                 |              |                   | \$ 3,262            | \$ 3,262                             | \$ 3,262                             |
| Fees - Partial Payment & Overpayment            |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Uncleared Collections                           |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| Other Miscellaneous Liabilities                 |                     |                   |                  |                 |              |                   |                     |                                      |                                      |
| <b>Total Other Liabilities</b>                  | <b>\$ 130,219</b>   | <b>\$ 6,650</b>   |                  |                 |              |                   | <b>\$ 4,454</b>     | <b>\$ 141,322</b>                    | <b>\$ 353,446</b>                    |
| <b>Total Liabilities</b>                        | <b>\$ 1,360,824</b> | <b>\$ 9,610</b>   | <b>\$ 60,090</b> |                 |              |                   | <b>\$ 1,097,585</b> | <b>\$ 2,528,109</b>                  | <b>\$ 1,809,674</b>                  |
| <b>Total Fund Balance</b>                       | <b>\$ 1,717,201</b> | <b>\$ 256,447</b> | <b>\$ 0</b>      |                 |              |                   |                     | <b>\$ 1,973,648</b>                  | <b>\$ 3,021,740</b>                  |
| <b>Total Liabilities and Fund Balance</b>       | <b>\$ 3,078,025</b> | <b>\$ 266,057</b> | <b>\$ 60,090</b> |                 |              |                   | <b>\$ 1,097,585</b> | <b>\$ 4,501,757</b>                  | <b>\$ 4,831,414</b>                  |

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 2023/24                            |                      |                   |                   |                  |              |                   |                      |                                      |                            | 2022/23                              |                          |
|  | Governmental Funds   |                   |                   |                  |              | Proprietary Funds | Fiduciary Funds      | Total Funds<br>(Info. Purposes Only) | Current Budget<br>(Annual) | Total Funds<br>(Info. Purposes Only) | Final Budget<br>(Annual) |
|  | General              | Special Revenue   |                   | Capital Projects | Debt Service |                   |                      |                                      |                            |                                      |                          |
|  |                      | Non-Grant         | Grant             |                  |              |                   |                      |                                      |                            |                                      |                          |
| <b>REVENUES</b>                                |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| State Financing Sources                        |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Trial Court Trust Fund                         | \$ 9,922,693         | \$ 60,295         |                   |                  |              |                   | \$ 9,982,988         | \$ 12,024,654                        | \$ 11,562,321              | \$ 12,738,204                        |                          |
| Improvement and Modernization Fund             | \$ 22,951            |                   |                   |                  |              |                   | \$ 22,951            | \$ 19,201                            | \$ 19,201                  | \$ 19,201                            |                          |
| Judges' Compensation (0150019)                 |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Court Interpreter (0150037)                    | \$ 750,718           |                   |                   |                  |              |                   | \$ 750,718           | \$ 612,979                           | \$ 664,135                 | \$ 559,594                           |                          |
| Civil Coordination Reimbursement (0150091)     |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| MOU Reimbursements (0150010 and General)       | \$ 1,409,825         |                   |                   |                  |              |                   | \$ 1,409,825         | \$ 1,173,084                         | \$ 1,453,407               | \$ 1,589,922                         |                          |
| Other Miscellaneous                            | \$ 45,118            | \$ 285,157        |                   |                  |              |                   | \$ 330,275           | \$ 336,925                           | \$ 337,787                 | \$ 45,118                            |                          |
|  | <b>\$ 12,151,305</b> | <b>\$ 345,452</b> |                   |                  |              |                   | <b>\$ 12,496,757</b> | <b>\$ 14,166,842</b>                 | <b>\$ 14,036,851</b>       | <b>\$ 14,952,039</b>                 |                          |
| Grants   |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| AB 1058 Commissioner/Facilitator               |                      |                   | \$ 271,810        |                  |              |                   | \$ 271,810           | \$ 355,974                           | \$ 303,089                 | \$ 452,046                           |                          |
| Other Judicial Council Grants                  |                      |                   | \$ 16,255         |                  |              |                   | \$ 16,255            | \$ 15,632                            | \$ 41,742                  | \$ 15,632                            |                          |
| Non-Judicial Council Grants                    |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
|  |                      |                   | <b>\$ 288,065</b> |                  |              |                   | <b>\$ 288,065</b>    | <b>\$ 371,606</b>                    | <b>\$ 344,831</b>          | <b>\$ 467,678</b>                    |                          |
| Other Financing Sources                        |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Interest Income                                | \$ 234,895           | \$ 32,262         |                   |                  |              |                   | \$ 267,157           | \$ 170,000                           | \$ 195,719                 | \$ 15,000                            |                          |
| Investment Income                              |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Donations                                      |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Local Fees                                     | \$ 3,632             | \$ 20,795         |                   |                  |              |                   | \$ 24,427            | \$ 27,000                            | \$ 36,405                  | \$ 43,500                            |                          |
| Non-Fee Revenues                               |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Enhanced Collections                           |                      | \$ 4,633          |                   |                  |              |                   | \$ 4,633             |                                      | \$ 173,448                 | \$ 285,000                           |                          |
| Escheatment                                    |                      |                   |                   |                  |              |                   |                      |                                      | \$ 7,327                   | \$ 7,500                             |                          |
| Prior Year Revenue                             | \$ 358,210           |                   |                   |                  |              |                   | \$ 358,210           |                                      | \$ 21,083                  |                                      |                          |
| County Program - Restricted                    | \$ 99,591            | \$ 616            |                   |                  |              |                   | \$ 100,208           | \$ 115,844                           | \$ 95,343                  | \$ 107,786                           |                          |
| Reimbursement Other                            |                      |                   |                   |                  |              |                   |                      |                                      | \$ 4,820                   | \$ 100                               |                          |
| Sale of Fixed Assets                           |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Other Miscellaneous                            | \$ 557               |                   |                   |                  |              |                   | \$ 557               | \$ 1,000                             | \$ 2,002                   | \$ 2,000                             |                          |
|  | <b>\$ 696,885</b>    | <b>\$ 58,307</b>  |                   |                  |              |                   | <b>\$ 755,192</b>    | <b>\$ 313,844</b>                    | <b>\$ 536,146</b>          | <b>\$ 460,886</b>                    |                          |
| <b>Total Revenues</b>                          | <b>\$ 12,848,191</b> | <b>\$ 403,759</b> | <b>\$ 288,065</b> |                  |              |                   | <b>\$ 13,540,015</b> | <b>\$ 14,852,292</b>                 | <b>\$ 14,917,828</b>       | <b>\$ 15,880,603</b>                 |                          |
| <b>EXPENDITURES</b>                            |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Personnel Services                             |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Salaries - Permanent                           | \$ 6,555,740         | \$ 42,426         | \$ 136,742        |                  |              |                   | \$ 6,734,908         | \$ 6,538,790                         | \$ 6,194,708               | \$ 6,276,367                         |                          |
| Temp Help                                      | \$ 13,142            |                   |                   |                  |              |                   | \$ 13,142            | \$ 18,232                            | \$ 18,099                  |                                      |                          |
| Overtime                                       | \$ 4,367             |                   |                   |                  |              |                   | \$ 4,367             | \$ 10,000                            | \$ 28,971                  | \$ 10,000                            |                          |
| Staff Benefits                                 | \$ 2,681,233         | \$ 8,829          | \$ 55,383         |                  |              |                   | \$ 2,745,445         | \$ 2,730,044                         | \$ 2,523,364               | \$ 2,537,403                         |                          |
|  | <b>\$ 9,254,482</b>  | <b>\$ 51,255</b>  | <b>\$ 192,125</b> |                  |              |                   | <b>\$ 9,497,862</b>  | <b>\$ 9,297,066</b>                  | <b>\$ 8,765,143</b>        | <b>\$ 8,823,770</b>                  |                          |
| Operating Expenses and Equipment               |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| General Expense                                | \$ 239,872           | \$ 42,167         | \$ 18,936         |                  |              |                   | \$ 300,975           | \$ 284,187                           | \$ 341,772                 | \$ 342,416                           |                          |
| Printing                                       | \$ 52,261            |                   |                   |                  |              |                   | \$ 52,261            | \$ 47,000                            | \$ 10,489                  | \$ 14,300                            |                          |
| Telecommunications                             | \$ 35,423            |                   | \$ 1,288          |                  |              |                   | \$ 36,711            | \$ 37,673                            | \$ 46,694                  | \$ 42,930                            |                          |
| Postage  | \$ 52,352            |                   |                   |                  |              |                   | \$ 52,352            | \$ 61,250                            | \$ 44,919                  | \$ 45,300                            |                          |
| Insurance                                      | \$ 15,170            |                   |                   |                  |              |                   | \$ 15,170            | \$ 14,023                            | \$ 12,749                  | \$ 11,500                            |                          |
| In-State Travel                                | \$ 21,705            |                   | \$ 3,457          |                  |              |                   | \$ 25,163            | \$ 23,650                            | \$ 18,941                  | \$ 17,200                            |                          |
| Out-of-State Travel                            |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Training                                       | \$ 5,998             |                   | \$ 1,300          |                  |              |                   | \$ 7,298             | \$ 14,192                            | \$ 8,228                   | \$ 8,750                             |                          |
| Security Services                              | \$ 241,292           |                   | \$ 9,181          |                  |              |                   | \$ 250,473           | \$ 258,600                           | \$ 223,902                 | \$ 241,408                           |                          |
| Facility Operations                            | \$ 208,171           |                   | \$ 5,255          |                  |              |                   | \$ 213,425           | \$ 213,861                           | \$ 191,403                 | \$ 238,351                           |                          |
| Utilities                                      |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Contracted Services                            | \$ 2,436,031         | \$ 260,517        | \$ 18,099         |                  |              |                   | \$ 2,714,648         | \$ 2,432,567                         | \$ 2,530,808               | \$ 2,898,677                         |                          |
| Consulting and Professional Services           | \$ 54,538            |                   |                   |                  |              |                   | \$ 54,538            | \$ 50,000                            | \$ 59,139                  | \$ 60,000                            |                          |
| Information Technology                         | \$ 309,492           | \$ 299,804        |                   |                  |              |                   | \$ 609,296           | \$ 1,118,927                         | \$ 1,490,742               | \$ 1,661,942                         |                          |
| Major Equipment                                |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Other Items of Expense                         | \$ 125               |                   |                   |                  |              |                   | \$ 125               | \$ 550                               | \$ 545                     |                                      |                          |
|  | <b>\$ 3,672,431</b>  | <b>\$ 602,488</b> | <b>\$ 57,516</b>  |                  |              |                   | <b>\$ 4,332,435</b>  | <b>\$ 4,556,480</b>                  | <b>\$ 4,980,331</b>        | <b>\$ 5,582,775</b>                  |                          |
| Special Items of Expense                       |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Grand Jury                                     | \$ 197               |                   |                   |                  |              |                   | \$ 197               | \$ 250                               | \$ 217                     | \$ 200                               |                          |
| Jury Costs                                     | \$ 15,186            |                   |                   |                  |              |                   | \$ 15,186            | \$ 25,150                            | \$ 23,492                  | \$ 32,000                            |                          |
| Judgements, Settlements and Claims             |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Debt Service                                   |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Other  |                      |                   |                   |                  |              |                   |                      |                                      |                            |                                      |                          |
| Capital Costs                                  | \$ 647,789           |                   |                   |                  |              |                   | \$ 647,789           | \$ 2,435,140                         | \$ 91,350                  | \$ 559,777                           |                          |
| Internal Cost Recovery                         | \$ (42,637)          | \$ 4,212          | \$ 38,425         |                  |              |                   | \$ 0                 | \$ (7,872)                           | \$ 0                       | \$ 12,374                            |                          |
| Prior Year Expense Adjustment                  | \$ 94,637            |                   |                   |                  |              |                   | \$ 94,637            | \$ 122,247                           | \$ 35,058                  | \$ 219                               |                          |
|  | <b>\$ 715,172</b>    | <b>\$ 4,212</b>   | <b>\$ 38,425</b>  |                  |              |                   | <b>\$ 757,809</b>    | <b>\$ 2,574,915</b>                  | <b>\$ 150,117</b>          | <b>\$ 604,570</b>                    |                          |
| <b>Total Expenditures</b>                      | <b>\$ 13,642,086</b> | <b>\$ 657,955</b> | <b>\$ 288,065</b> |                  |              |                   | <b>\$ 14,588,106</b> | <b>\$ 16,428,461</b>                 | <b>\$ 13,895,591</b>       | <b>\$ 15,011,115</b>                 |                          |
| Excess (Deficit) of Revenues Over Expenditures | \$ (793,895)         | \$ (254,196)      | \$ 0              |                  |              |                   | \$ (1,048,091)       | \$ (1,576,168)                       | \$ 1,022,237               | \$ 869,489                           |                          |
| Operating Transfers In (Out)                   | \$ (7,784)           | \$ 7,784          |                   |                  |              |                   | \$ 0                 | \$ 0                                 | \$ 0                       | \$ 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)                       | \$ 1,717,201         | \$ 256,447        | \$ 0              |                  |              |                   | \$ 1,973,648         | \$ 1,445,571                         | \$ 3,021,740               | \$ 2,868,991                         |                          |

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

For the month ended June

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) |
|---|--------------------|----------------------------------|--------------------------|---------------|------------------------|-------------------------------|----------------------|-------------------------|----------------------|-----------------------|
| <b>PROGRAM EXPENDITURES:</b>                        |                    |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| Judges & Courtroom Support                          | \$ 3,391,322       | \$ 1,071,535                     |                          |               |                        |                               | \$ 4,462,857         | \$ 4,370,779            | \$ 4,108,585         | \$ 4,050,645          |
| Traffic & Other Infractions                         | \$ 452,469         |                                  |                          |               |                        |                               | \$ 452,469           | \$ 42,948               | \$ 456,958           | \$ 456,925            |
| Other Criminal Cases                                | \$ 963,894         | \$ 294,368                       |                          |               | \$ 0                   |                               | \$ 1,258,262         | \$ 1,782,144            | \$ 1,207,341         | \$ 1,183,281          |
| Civil   | \$ 1,119,987       | \$ 149                           |                          |               |                        |                               | \$ 1,120,136         | \$ 1,131,670            | \$ 1,063,068         | \$ 955,061            |
| Family & Children Services                          | \$ 737,361         | \$ 67,937                        |                          |               | \$ 38,425              |                               | \$ 843,723           | \$ 864,914              | \$ 929,225           | \$ 1,110,414          |
| Probate, Guardianship & Mental Health Services      |                    |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| Juvenile Dependency Services                        |                    | \$ 634,520                       |                          |               |                        |                               | \$ 634,520           | \$ 610,000              | \$ 590,064           | \$ 463,000            |
| Juvenile Delinquency Services                       | \$ 70,016          |                                  |                          |               |                        |                               | \$ 70,016            |                         | \$ 64,087            | \$ 63,701             |
| Other Court Operations                              | \$ 69,783          | \$ 16,255                        |                          |               |                        |                               | \$ 86,038            | \$ 15,632               | \$ 65,164            | \$ 216,979            |
| Court Interpreters                                  | \$ 251,391         | \$ 497,228                       |                          |               |                        | \$ 0                          | \$ 748,619           | \$ 709,972              | \$ 655,392           | \$ 645,250            |
| Jury Services                                       | \$ 110,864         | \$ 37,125                        | \$ 15,186                |               |                        | \$ 242                        | \$ 163,417           | \$ 114,163              | \$ 218,150           | \$ 238,980            |
| Security  |                    | \$ 243,465                       |                          |               |                        |                               | \$ 243,465           | \$ 265,500              | \$ 216,295           | \$ 313,975            |
| Trial Court Operations Program                      | \$ 7,167,087       | \$ 2,862,584                     | \$ 15,186                |               | \$ 38,425              | \$ 242                        | \$ 10,083,523        | \$ 9,907,721            | \$ 9,574,329         | \$ 9,698,212          |
| Enhanced Collections                                | \$ 0               |                                  |                          |               |                        |                               | \$ 0                 |                         | \$ 173,448           | \$ 285,000            |
| Other Non-Court Operations                          |                    | \$ 8,400                         | \$ 197                   |               |                        |                               | \$ 8,597             | \$ 8,650                | \$ 8,617             | \$ 8,600              |
| Non-Court Operations Program                        | \$ 0               | \$ 8,400                         | \$ 197                   |               |                        |                               | \$ 8,597             | \$ 8,650                | \$ 182,065           | \$ 293,600            |
| Executive Office                                    | \$ 487,549         | \$ 30,391                        |                          |               | \$ 0                   |                               | \$ 517,939           | \$ 468,461              | \$ 459,968           | \$ 430,352            |
| Fiscal Services                                     | \$ 253,352         | \$ 5,844                         |                          |               |                        |                               | \$ 259,196           | \$ 239,321              | \$ 238,363           | \$ 222,981            |
| Human Resources                                     | \$ 373,266         | \$ 30,682                        |                          |               |                        | \$ (883)                      | \$ 403,065           | \$ 534,970              | \$ 383,233           | \$ 478,008            |
| Business & Facilities Services                      | \$ 536,181         | \$ 465,820                       |                          | \$ 647,789    | \$ (38,425)            | \$ 97,285                     | \$ 1,708,649         | \$ 3,514,020            | \$ 992,259           | \$ 2,447,528          |
| Information Technology                              | \$ 680,427         | \$ 928,716                       |                          |               |                        | \$ (2,006)                    | \$ 1,607,136         | \$ 1,755,317            | \$ 2,065,375         | \$ 1,440,432          |
| Court Administration Program                        | \$ 2,330,775       | \$ 1,461,452                     |                          | \$ 647,789    | \$ (38,425)            | \$ 94,395                     | \$ 4,495,986         | \$ 6,512,089            | \$ 4,139,197         | \$ 5,019,302          |
| Expenditures Not Distributed or Posted to a Program |                    |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| Prior Year Adjustments Not Posted to a Program      |                    |                                  |                          |               |                        |                               |                      |                         |                      |                       |
| <b>Total</b>  | \$ 9,497,862       | \$ 4,332,435                     | \$ 15,383                | \$ 647,789    | \$ 0                   | \$ 94,637                     | \$ 14,588,106        | \$ 16,428,461           | \$ 13,895,591        | \$ 15,011,115         |