

**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.

*Nicoana Bobuleski*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*4.20.23*

\_\_\_\_\_  
Date

Kings

\_\_\_\_\_  
Court

2022-23 Q3

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Kings

---

Court

2022-23 Q3

---

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Q1 Kings added 2 new positions due to workload
2	Q2 No changes
3	Q3 Kings added 2 new positions due to workload
4	
5	
6	
7	
8	
9	
10	
11	
12	

**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Kings

---

Court

2022-23 Q3

---

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	98.6	100.6	100.6	102.6	

<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 March							
	Fiscal Year 2022/23							2021/22
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant					
<b>ASSETS</b>								
Operations	\$ (626,202)	\$ 536,687	\$ (18,221)			\$ 2,745	\$ (104,991)	\$ 84,655
Payroll	\$ (16,118)						\$ (16,118)	\$ 0
Jury	\$ 0						\$ 0	\$ 0
Revolving	\$ 10,000						\$ 10,000	\$ 10,000
Other								
Distribution								
Civil Filing Fees							\$ 0	\$ 0
Trust							\$ 0	\$ (8)
Credit Card	\$ 0							
Cash on Hand	\$ 3,200						\$ 3,200	\$ 3,200
Cash with County						\$ 205,923	\$ 205,923	\$ 217,773
Cash Outside of the JCC								
Cash Equivalents	\$ 5,232,578					\$ 650,335	\$ 5,882,914	\$ 3,332,699
<b>Total Cash and Cash Equivalents</b>	<b>\$ 4,603,459</b>	<b>\$ 536,687</b>	<b>\$ (18,221)</b>			<b>\$ 859,003</b>	<b>\$ 5,980,928</b>	<b>\$ 3,648,318</b>
Short-Term Investment								
Investments								
<b>Total Investments</b>								
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General								
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	\$ 170,763	\$ 0	\$ 39,036				\$ 209,800	\$ 192,429
Trust Due To/From								
Distribution Due To/From								
Civil Filing Fee Due To/From								
General Due To/From								
<b>Total Receivables</b>	<b>\$ 170,763</b>	<b>\$ 0</b>	<b>\$ 39,036</b>				<b>\$ 209,800</b>	<b>\$ 192,429</b>
Prepaid Expenses - General	\$ 164,676		\$ 0				\$ 164,676	\$ 80,019
Salary and Travel Advances	\$ 0						\$ 0	\$ 104
Counties								
<b>Total Prepaid Expenses</b>	<b>\$ 164,676</b>		<b>\$ 0</b>				<b>\$ 164,676</b>	<b>\$ 80,123</b>
Other Assets								
<b>Total Other Assets</b>								
<b>Total Assets</b>	<b>\$ 4,938,898</b>	<b>\$ 536,687</b>	<b>\$ 20,816</b>			<b>\$ 859,003</b>	<b>\$ 6,355,404</b>	<b>\$ 3,920,871</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 39	\$ 0	\$ 0			\$ 0	\$ 39	\$ 9,854
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0
Due to Other Courts								
Due to State	\$ 11,058	\$ 0					\$ 11,058	\$ 0
TC145 Liability						\$ 82,999	\$ 82,999	\$ 127,860
Due to Other Governments	\$ 0	\$ 223	\$ 0				\$ 223	\$ 0
AB145 Due to Other Government Agency								
Due to Other Public Agencies								
Sales and Use Tax	\$ 0						\$ 0	\$ 75
Interest						\$ 2,403	\$ 2,403	\$ 31
Miscellaneous Accts. Pay. and Accrued Liab.								
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 11,097</b>	<b>\$ 223</b>	<b>\$ 0</b>			<b>\$ 85,402</b>	<b>\$ 96,721</b>	<b>\$ 137,840</b>
Civil	\$ 0							
Criminal							\$ 537,964	\$ 537,964
Unreconciled - Civil and Criminal								
Trust Held Outside of the JCC						\$ 205,923	\$ 205,923	\$ 217,773
Trust Interest Payable						\$ 25,260	\$ 25,260	\$ 14,645
Miscellaneous Trust								
<b>Total Trust Deposits</b>	<b>\$ 0</b>					<b>\$ 769,148</b>	<b>\$ 769,148</b>	<b>\$ 448,041</b>
Accrued Payroll	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (14,448)						\$ (14,448)	\$ (4,276)
Deferred Compensation Payable	\$ 10						\$ 10	\$ 0
Deductions Payable	\$ (10)						\$ (10)	\$ 0
Payroll Clearing								\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (14,448)</b>						<b>\$ (14,448)</b>	<b>\$ (4,276)</b>
Revenue Collected in Advance	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 16,037		\$ 0			\$ 1,192	\$ 17,229	\$ 20,310
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>\$ 16,037</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 4,454</b>	<b>\$ 20,491</b>	<b>\$ 23,572</b>
<b>Total Liabilities</b>	<b>\$ 12,685</b>	<b>\$ 223</b>	<b>\$ 0</b>			<b>\$ 859,003</b>	<b>\$ 871,911</b>	<b>\$ 605,176</b>
<b>Total Fund Balance</b>	<b>\$ 4,926,213</b>	<b>\$ 536,464</b>	<b>\$ 20,816</b>				<b>\$ 5,483,493</b>	<b>\$ 3,315,695</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,938,898</b>	<b>\$ 536,687</b>	<b>\$ 20,816</b>			<b>\$ 859,003</b>	<b>\$ 6,355,404</b>	<b>\$ 3,920,871</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 March									
	Fiscal Year 2022/23							2021/22		
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue									
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 9,879,815	\$ 35,346					\$ 9,915,160	\$ 12,738,204	\$ 7,642,912	\$ 9,955,203
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 19,201	\$ 19,201	\$ 18,917
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 408,460						\$ 408,460	\$ 559,594	\$ 408,688	\$ 558,417
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 1,307,609	\$ 7,216					\$ 1,314,824	\$ 1,589,922	\$ 1,479,336	\$ 1,862,215
Other Miscellaneous	\$ 45,118	\$ 292,669					\$ 337,787	\$ 45,118	\$ 334,776	\$ 45,118
	\$ 11,641,001	\$ 335,230					\$ 11,876,231	\$ 14,952,039	\$ 9,884,914	\$ 12,439,870
Grants										
AB 1058 Commissioner/Facilitator			\$ 197,077				\$ 197,077	\$ 452,046	\$ 248,496	\$ 466,813
Other Judicial Council Grants			\$ 33,926				\$ 33,926	\$ 15,632	\$ 7,694	\$ 66,531
Non-Judicial Council Grants										
			\$ 231,004				\$ 231,004	\$ 467,678	\$ 256,190	\$ 533,344
Other Financing Sources										
Interest Income	\$ 121,470	\$ 14,973					\$ 136,443	\$ 15,000	\$ 4,132	\$ 27,000
Investment Income										
Donations										
Local Fees	\$ 8,786	\$ 15,821					\$ 24,607	\$ 43,500	\$ 47,369	\$ 93,500
Non-Fee Revenues										
Enhanced Collections										
Escheatment	\$ 7,327	\$ 127,091					\$ 127,091	\$ 285,000	\$ 169,247	\$ 300,000
Prior Year Revenue	\$ 36,636						\$ 7,327	\$ 7,500		
County Program - Restricted	\$ 71,723	\$ 411					\$ 36,636	\$ 54,929	\$ 1,104	\$ 144,700
Reimbursement Other							\$ 72,134	\$ 107,786	\$ 2,178	
Sale of Fixed Assets								\$ 100		
Other Miscellaneous	\$ 1,383						\$ 1,383	\$ 2,000	\$ 1,533	
	\$ 247,305	\$ 158,296					\$ 405,601	\$ 460,886	\$ 280,491	\$ 565,200
<b>Total Revenues</b>	<b>\$ 11,888,305</b>	<b>\$ 493,527</b>	<b>\$ 231,004</b>				<b>\$ 12,612,836</b>	<b>\$ 15,880,603</b>	<b>\$ 10,421,595</b>	<b>\$ 13,538,414</b>
<b>EXPENDITURES</b>										
Personnel Services										
Salaries - Permanent	\$ 4,260,388	\$ 30,163	\$ 102,671				\$ 4,393,222	\$ 6,276,367	\$ 3,898,178	\$ 5,589,319
Temp Help	\$ 18,647						\$ 18,647			
Overtime	\$ 5,282						\$ 5,282	\$ 10,000	\$ 927	
Staff Benefits	\$ 1,883,110	\$ 7,684	\$ 38,925				\$ 1,929,699	\$ 2,537,403	\$ 1,790,305	\$ 2,594,249
	\$ 6,167,427	\$ 37,827	\$ 141,596				\$ 6,346,848	\$ 8,823,770	\$ 5,689,411	\$ 8,183,568
Operating Expenses and Equipment										
General Expense	\$ 206,785	\$ 0	\$ 10,478				\$ 217,243	\$ 342,416	\$ 271,914	\$ 365,253
Printing	\$ 4,324						\$ 4,324	\$ 14,300	\$ 5,664	\$ 13,350
Telecommunications	\$ 33,827		\$ 1,008				\$ 34,834	\$ 42,830	\$ 24,283	\$ 43,450
Postage	\$ 32,950						\$ 32,950	\$ 45,300	\$ 34,835	\$ 51,200
Insurance	\$ 12,749						\$ 12,749	\$ 11,500	\$ 11,440	\$ 11,500
In-State Travel	\$ 13,111						\$ 13,111	\$ 17,200	\$ 109	\$ 22,308
Out-of-State Travel										
Training	\$ 8,228						\$ 8,228	\$ 8,750	\$ 6,948	\$ 6,509
Security Services	\$ 105,783		\$ 4,169				\$ 109,948	\$ 241,409	\$ 348,888	\$ 609,000
Facility Operations	\$ 91,772		\$ 7,660				\$ 99,432	\$ 238,351	\$ 127,483	\$ 153,025
Utilities										
Contracted Services	\$ 1,384,489	\$ 327,573	\$ 21,224				\$ 1,733,286	\$ 2,898,677	\$ 1,676,477	\$ 2,612,454
Consulting and Professional Services	\$ 39,290						\$ 39,290	\$ 60,000	\$ 40,097	\$ 65,000
Information Technology	\$ 321,734	\$ 15,419					\$ 337,152	\$ 1,661,842	\$ 124,577	\$ 417,040
Major Equipment										\$ 28,500
Other Items of Expense	\$ 391						\$ 391			
	\$ 2,255,421	\$ 342,991	\$ 44,535				\$ 2,642,948	\$ 5,582,775	\$ 2,672,514	\$ 4,398,589
Special Items of Expense										
Grand Jury	\$ 217						\$ 217	\$ 200	\$ 196	\$ 350
Jury Costs	\$ 12,423						\$ 12,423	\$ 32,000	\$ 38,763	\$ 26,650
Judgments, Settlements and Claims										
Debt Service										
Other										
Capital Costs	\$ 91,350						\$ 91,350	\$ 559,777		
Internal Cost Recovery	\$ (27,385)	\$ 3,328	\$ 24,057				\$ 0	\$ 12,374	\$ 0	\$ 89,961
Prior Year Expense Adjustment	\$ 35,058	\$ 0					\$ 35,058	\$ 219	\$ 24,341	\$ 11,000
	\$ 111,664	\$ 3,328	\$ 24,057				\$ 139,048	\$ 604,570	\$ 63,300	\$ 127,961
<b>Total Expenditures</b>	<b>\$ 8,534,511</b>	<b>\$ 384,146</b>	<b>\$ 210,188</b>				<b>\$ 9,128,845</b>	<b>\$ 15,011,115</b>	<b>\$ 8,425,225</b>	<b>\$ 12,710,118</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 3,353,794	\$ 109,381	\$ 20,816				\$ 3,483,991	\$ 869,489	\$ 1,996,370	\$ 828,296
Operating Transfers In (Out)								\$ 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)	\$ 4,926,213	\$ 536,464	\$ 20,816				\$ 5,483,493	\$ 2,868,991	\$ 3,315,695	\$ 2,147,621

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

	For the month ended March									
	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	\$ 2,181,988	\$ 740,291					\$ 2,922,279	\$ 4,050,645	\$ 2,465,218	\$ 3,401,522
Traffic & Other Infractions	\$ 322,517						\$ 322,517	\$ 456,925	\$ 348,446	\$ 563,593
Other Criminal Cases	\$ 676,697	\$ 225,832			\$ 0	\$ 0	\$ 902,529	\$ 1,183,281	\$ 949,026	\$ 1,372,207
Civil	\$ 774,219	\$ 529					\$ 774,748	\$ 955,061	\$ 737,648	\$ 892,244
Family & Children Services	\$ 581,429	\$ 47,116			\$ 24,057		\$ 652,602	\$ 1,110,414	\$ 627,166	\$ 1,123,439
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 380,894				\$ 10,892	\$ 391,786	\$ 463,000	\$ 198,968	\$ 457,725
Juvenile Delinquency Services	\$ 45,562						\$ 45,562	\$ 63,701	\$ 45,073	\$ 69,506
Other Court Operations	\$ 33,594	\$ 0					\$ 33,594	\$ 216,979	\$ 145,410	\$ 322,768
Court Interpreters	\$ 172,364	\$ 267,201					\$ 439,565	\$ 645,250	\$ 423,603	\$ 696,541
Jury Services	\$ 124,525	\$ 19,244	\$ 12,423				\$ 156,193	\$ 238,980	\$ 184,042	\$ 250,940
Security		\$ 106,481					\$ 106,481	\$ 313,975	\$ 350,736	\$ 601,998
Trial Court Operations Program	\$ 4,912,896	\$ 1,787,588	\$ 12,423		\$ 24,057	\$ 10,892	\$ 6,747,856	\$ 9,698,212	\$ 6,475,336	\$ 9,752,483
Enhanced Collections	\$ 13,932	\$ 111,506			\$ 1,654		\$ 127,091	\$ 285,000	\$ 169,247	\$ 300,000
Other Non-Court Operations		\$ 6,300	\$ 217				\$ 6,517	\$ 8,600	\$ 6,496	\$ 8,750
Non-Court Operations Program	\$ 13,932	\$ 117,806	\$ 217		\$ 1,654		\$ 133,608	\$ 293,600	\$ 175,743	\$ 308,750
Executive Office	\$ 314,387	\$ 14,751			\$ (1,654)		\$ 327,484	\$ 430,352	\$ 379,008	\$ 481,402
Fiscal Services	\$ 164,029	\$ 6,861					\$ 170,890	\$ 222,981	\$ 155,310	\$ 273,106
Human Resources	\$ 281,817	\$ 24,877				\$ 1,119	\$ 307,813	\$ 478,008	\$ 294,710	\$ 284,285
Business & Facilities Services	\$ 312,935	\$ 292,016		\$ 91,350	\$ (24,057)	\$ 34,511	\$ 706,755	\$ 2,447,528	\$ 517,286	\$ 849,542
Information Technology	\$ 346,853	\$ 399,049				\$ (11,464)	\$ 734,438	\$ 1,440,432	\$ 427,832	\$ 760,550
Court Administration Program	\$ 1,420,022	\$ 737,553		\$ 91,350	\$ (25,711)	\$ 24,166	\$ 2,247,381	\$ 5,019,302	\$ 1,774,147	\$ 2,648,885
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,346,849	\$ 2,642,948	\$ 12,640	\$ 91,350	\$ 0	\$ 35,058	\$ 9,128,845	\$ 15,011,115	\$ 8,425,225	\$ 12,710,118