

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.

Koona Boboleski

Signature of Presiding Judge or Court Executive

01/19/2023

Date

Kings

Court

2022-23 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings

Court

2022-23 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

1	Q1 - Kings added 2 new position due to workload
2	Q2 - No changes
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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Kings

Court

2022-23 Q2

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	98.6	100.6	100.6		

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 December								
	Fiscal Year 2022/23							2021/22	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (753,439)	\$ 646,782	\$ (79,164)				\$ 2,788	\$ (183,034)	\$ (44,872)
Payroll	\$ (548)							\$ (548)	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (52)	\$ (52)	\$ 0
Credit Card									
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	\$ 5,794,517						\$ 657,262	\$ 6,451,779	\$ 4,025,034
Total Cash and Cash Equivalents	\$ 5,053,731	\$ 646,782	\$ (79,164)				\$ 865,921	\$ 6,487,269	\$ 4,211,136
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks	\$ 0							\$ 0	\$ 0
Due From Employee									
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	\$ 310,348	\$ 0	\$ 61,680					\$ 372,028	\$ 206,971
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 310,348	\$ 0	\$ 61,680					\$ 372,028	\$ 206,971
Prepaid Expenses - General	\$ 407,639		\$ 0					\$ 407,639	\$ 84,249
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 407,639		\$ 0					\$ 407,639	\$ 84,249
Other Assets									
Total Other Assets									
Total Assets	\$ 5,771,718	\$ 646,782	\$ (17,484)				\$ 865,921	\$ 7,266,937	\$ 4,502,356
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 11,909	\$ 0	\$ 0				\$ 0	\$ 11,909	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 11,058	\$ 0						\$ 11,058	\$ 4,788
TC145 Liability							\$ 92,083	\$ 92,083	\$ 134,218
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	\$ 19
Interest							\$ 1,820	\$ 1,820	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 22,967	\$ 223	\$ 0				\$ 93,903	\$ 117,093	\$ 139,026
Civil							\$ 541,473	\$ 541,473	\$ 194,482
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 205,923	\$ 205,923	\$ 217,773
Trust Interest Payable							\$ 20,168	\$ 20,168	\$ 14,643
Miscellaneous Trust									
Total Trust Deposits							\$ 767,564	\$ 767,564	\$ 426,898
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (5,673)							\$ (5,673)	\$ 4,142
Deferred Compensation Payable	\$ 10							\$ 10	\$ 0
Deductions Payable	\$ 16,001							\$ 16,001	\$ 27,241
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 10,339							\$ 10,339	\$ 31,383
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 15,065		\$ 0				\$ 1,192	\$ 16,257	\$ 20,211
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 6,600
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 15,065	\$ 0	\$ 0				\$ 4,454	\$ 19,519	\$ 26,811
Total Liabilities	\$ 48,371	\$ 223	\$ 0				\$ 865,921	\$ 914,515	\$ 624,117
Total Fund Balance	\$ 5,723,347	\$ 646,559	\$ (17,484)					\$ 6,352,422	\$ 3,878,239
Total Liabilities and Fund Balance	\$ 5,771,718	\$ 646,782	\$ (17,484)				\$ 865,921	\$ 7,266,937	\$ 4,502,356

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 December										
	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						
	REVENUES										
State Financing Sources											
Trial Court Trust Fund	\$ 8,346,269	\$ 20,272					\$ 8,366,541	\$ 12,738,204	\$ 5,960,003	\$ 9,955,203	
Improvement and Modernization Fund								\$ 19,201	\$ 0	\$ 18,917	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 269,325						\$ 269,325	\$ 559,594	\$ 268,459	\$ 558,417	
Civil Coordination Reimbursement (0150091)	\$ 480,579	\$ 7,216					\$ 487,795	\$ 1,589,922	\$ 1,193,470	\$ 1,862,215	
MOU Reimbursements (0150010 and General)	\$ 45,118	\$ 292,669					\$ 337,787	\$ 45,118	\$ 334,776	\$ 45,118	
Other Miscellaneous											
	\$ 9,141,292	\$ 320,166					\$ 9,461,448	\$ 14,952,039	\$ 7,756,708	\$ 12,439,870	
Grants											
AB 1058 Commissioner/Facilitator			\$ 108,177				\$ 108,177	\$ 452,046	\$ 137,460	\$ 466,813	
Other Judicial Council Grants			\$ (12,740)				\$ (12,740)	\$ 15,632	\$ (4,788)	\$ 66,531	
Non-Judicial Council Grants			\$ 95,438				\$ 95,438	\$ 467,678	\$ 132,672	\$ 533,344	
Other Financing Sources											
Interest Income	\$ 63,240	\$ 8,586					\$ 71,827	\$ 15,000	\$ 1,631	\$ 27,000	
Investment Income											
Donations											
Local Fees	\$ 4,017	\$ 4,293					\$ 8,310	\$ 43,500	\$ 23,045	\$ 93,500	
Non-Fee Revenues											
Enhanced Collections		\$ 87,846					\$ 87,846	\$ 285,000	\$ 112,691	\$ 300,000	
Escheatment	\$ 7,327						\$ 7,327	\$ 7,500			
Prior Year Revenue	\$ 45,126						\$ 45,126		\$ 1,104		
County Program - Restricted	\$ 22,759	\$ 220					\$ 22,979	\$ 107,786	\$ 27,395	\$ 144,700	
Reimbursement Other								\$ 100			
Sale of Fixed Assets											
Other Miscellaneous	\$ 572						\$ 572	\$ 2,000	\$ 55		
	\$ 143,041	\$ 100,945					\$ 243,987	\$ 460,886	\$ 165,922	\$ 565,200	
Total Revenues	\$ 9,284,333	\$ 421,101	\$ 95,438				\$ 9,800,872	\$ 15,880,603	\$ 8,055,302	\$ 13,538,414	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,865,023	\$ 15,628	\$ 58,880				\$ 2,939,531	\$ 6,276,367	\$ 2,604,628	\$ 5,589,319	
Temp Help	\$ 18,647						\$ 18,647				
Overtime	\$ 997						\$ 997	\$ 10,000	\$ 726		
Staff Benefits	\$ 1,284,878	\$ 4,989	\$ 22,244				\$ 1,312,111	\$ 2,537,403	\$ 1,187,506	\$ 2,594,249	
	\$ 4,169,544	\$ 20,616	\$ 81,125				\$ 4,271,285	\$ 8,823,770	\$ 3,792,860	\$ 8,183,568	
Operating Expenses and Equipment											
General Expense	\$ 144,541	\$ 0	\$ 1,961				\$ 146,502	\$ 342,416	\$ 176,046	\$ 365,253	
Printing	\$ 1,915						\$ 1,915	\$ 14,300	\$ 2,143	\$ 13,350	
Telecommunications	\$ 16,190		\$ 636				\$ 16,826	\$ 42,930	\$ 6,290	\$ 43,450	
Postage	\$ 17,346						\$ 17,346	\$ 45,300	\$ 22,188	\$ 51,200	
Insurance	\$ 12,749						\$ 12,749	\$ 11,500	\$ 11,440	\$ 11,500	
In-State Travel	\$ 8,927						\$ 8,927	\$ 17,200	\$ (49)	\$ 22,308	
Out-of-State Travel											
Training	\$ 8,128						\$ 8,128	\$ 8,750	\$ 6,948	\$ 6,509	
Security Services	\$ 57,372		\$ 0				\$ 57,372	\$ 241,408	\$ 210,344	\$ 609,000	
Facility Operations	\$ 60,696		\$ 2,115				\$ 62,811	\$ 238,351	\$ 88,115	\$ 153,025	
Utilities											
Contracted Services	\$ 508,828	\$ 178,880	\$ 13,302				\$ 701,009	\$ 2,898,677	\$ 1,003,876	\$ 2,612,454	
Consulting and Professional Services	\$ 24,940						\$ 24,940	\$ 60,000	\$ 24,838	\$ 65,000	
Information Technology	\$ (15,110)						\$ (15,110)	\$ 1,661,942	\$ 106,611	\$ 417,040	
Major Equipment										\$ 28,500	
Other Items of Expense											
	\$ 846,523	\$ 178,880	\$ 18,013				\$ 1,043,416	\$ 5,582,775	\$ 1,658,791	\$ 4,398,589	
Special Items of Expense											
Grand Jury	\$ 217						\$ 217	\$ 200	\$ 196	\$ 350	
Jury Costs	\$ 6,766						\$ 6,766	\$ 32,000	\$ 24,791	\$ 26,650	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs	\$ 91,350						\$ 91,350	\$ 559,777			
Internal Cost Recovery	\$ (15,914)	\$ 2,131	\$ 13,783				\$ 0	\$ 12,374	\$ 0	\$ 89,961	
Prior Year Expense Adjustment	\$ 34,918						\$ 34,918	\$ 219	\$ 19,750	\$ 11,000	
	\$ 117,337	\$ 2,131	\$ 13,783				\$ 133,251	\$ 604,570	\$ 44,738	\$ 127,961	
Total Expenditures	\$ 5,133,405	\$ 201,626	\$ 112,921				\$ 5,447,953	\$ 15,011,115	\$ 5,496,988	\$ 12,710,118	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,150,929	\$ 219,475	\$ (17,484)				\$ 4,352,920	\$ 869,489	\$ 2,558,914	\$ 828,298	
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)	\$ 5,723,347	\$ 646,559	\$ (17,484)				\$ 6,352,422	\$ 2,868,991	\$ 3,878,239	\$ 2,147,621	

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

	For the month ended December									
	Fiscal Year 2022/23							2021/22		
	Personal 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	\$ 1,456,943	\$ 451,654					\$ 1,908,596	\$ 4,050,645	\$ 1,574,950	\$ 3,401,522
Traffic & Other Infractions	\$ 217,408						\$ 217,408	\$ 456,925	\$ 240,809	\$ 563,593
Other Criminal Cases	\$ 456,504	\$ 96,610			\$ 0		\$ 553,114	\$ 1,183,281	\$ 489,871	\$ 1,372,207
Civil	\$ 524,816	\$ 328					\$ 525,144	\$ 955,061	\$ 468,082	\$ 892,244
Family & Children Services	\$ 398,338	\$ 28,403			\$ 13,783		\$ 440,524	\$ 1,110,414	\$ 416,173	\$ 1,123,439
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 214,403					\$ 214,403	\$ 463,000	\$ 140,492	\$ 457,725
Juvenile Delinquency Services	\$ 30,431						\$ 30,431	\$ 63,701	\$ 30,700	\$ 69,506
Other Court Operations	\$ 23,050	\$ 0					\$ 23,050	\$ 216,979	\$ 108,537	\$ 322,768
Court Interpreters	\$ 116,626	\$ 155,566					\$ 272,192	\$ 645,250	\$ 270,201	\$ 696,541
Jury Services	\$ 87,547	\$ 20,267	\$ 6,766				\$ 114,580	\$ 238,980	\$ 129,034	\$ 250,940
Security		\$ 57,680					\$ 57,680	\$ 313,975	\$ 210,344	\$ 601,998
Trial Court Operations Program	\$ 3,311,664	\$ 1,024,910	\$ 6,766		\$ 13,783		\$ 4,357,123	\$ 9,698,212	\$ 4,079,193	\$ 9,752,483
Enhanced Collections	\$ 8,289	\$ 78,577			\$ 980		\$ 87,846	\$ 285,000	\$ 112,691	\$ 300,000
Other Non-Court Operations		\$ 4,200	\$ 217				\$ 4,417	\$ 8,600	\$ 4,396	\$ 8,750
Non-Court Operations Program	\$ 8,289	\$ 82,777	\$ 217		\$ 980		\$ 92,263	\$ 293,600	\$ 117,087	\$ 308,750
Executive Office	\$ 206,783	\$ 11,481			\$ (980)		\$ 217,283	\$ 430,352	\$ 280,810	\$ 481,402
Fiscal Services	\$ 107,735	\$ 4,652					\$ 112,386	\$ 222,981	\$ 101,879	\$ 273,106
Human Resources	\$ 218,283	\$ 16,038					\$ 234,321	\$ 478,008	\$ 237,922	\$ 284,285
Business & Facilities Services	\$ 199,630	\$ 188,788		\$ 91,350	\$ (13,763)	\$ 34,511	\$ 500,496	\$ 2,447,528	\$ 357,261	\$ 849,542
Information Technology	\$ 218,902	\$ (285,228)				\$ 407	\$ (65,920)	\$ 1,440,432	\$ 322,236	\$ 760,550
Court Administration Program	\$ 951,332	\$ (64,271)		\$ 91,350	\$ (14,763)	\$ 34,918	\$ 998,566	\$ 5,019,302	\$ 1,300,108	\$ 2,648,885
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,271,285	\$ 1,043,416	\$ 6,983	\$ 91,350	\$ 0	\$ 34,918	\$ 5,447,953	\$ 15,011,115	\$ 5,496,388	\$ 12,710,118