

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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.

Neena Bobleski

Signature of Presiding Judge or Court Executive

10/13/2022

Date

Kings

Court

FY 2022-2023 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings

Court

FY 2022-2023 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

1	Q1 - Kings added 2 new positions due to workload
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings

Court

FY 2022-2023 Q1

Fiscal Year and Ending Quarter

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

¹ The 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									
Fiscal Year 2022/23									
	Governmental Funds						Total Funds (Info. Purposes Only)	2021/22 Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ (549,911)	\$ 728,986	\$ (115,710)				\$ 3,785	\$ 67,150	\$ (32,147)
Payroll	\$ 0							\$ 0	\$ 25,000
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	\$ 5,817,166						\$ 647,051	\$ 6,464,217	\$ 3,498,906
Total Cash and Cash Equivalents	\$ 5,280,455	\$ 728,986	\$ (115,710)				\$ 856,708	\$ 6,750,439	\$ 3,722,733
Short-Term Investment Investments									
Total Investments									
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	\$ 144,715	\$ 0	\$ 94,066					\$ 238,781	\$ 455,593
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 144,715	\$ 0	\$ 94,066					\$ 238,781	\$ 455,593
Prepaid Expenses - General	\$ 500,479		\$ 0					\$ 500,479	\$ 93,888
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 500,479		\$ 0					\$ 500,479	\$ 93,888
Other Assets									
Total Other Assets									
Total Assets	\$ 5,925,649	\$ 728,986	\$ (21,643)				\$ 856,708	\$ 7,489,699	\$ 4,272,214

LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 12,868	\$ 0	\$ 0				\$ 0	\$ 12,868	\$ 2,865
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									\$ 0
Due to State	\$ 156,976	\$ 0						\$ 156,976	\$ 4,788
TC145 Liability							\$ 102,218	\$ 102,218	\$ 169,688
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	\$ 0
Interest							\$ 1,164	\$ 1,164	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 169,845	\$ 223	\$ 0				\$ 103,382	\$ 273,450	\$ 177,343
Civil							\$ 526,765	\$ 526,765	\$ 198,563
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 205,923	\$ 205,923	\$ 217,773
Trust Interest Payable							\$ 16,184	\$ 16,184	\$ 14,640
Miscellaneous Trust									
Total Trust Deposits							\$ 748,872	\$ 748,872	\$ 430,976
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 1,033							\$ 1,033	\$ (26,829)
Deferred Compensation Payable	\$ (209)							\$ (209)	\$ 0
Deductions Payable	\$ 2							\$ 2	\$ 25,587
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 825							\$ 825	\$ (1,242)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 13,829		\$ 0				\$ 1,192	\$ 15,021	\$ 19,811
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 13,829	\$ 0	\$ 0				\$ 4,454	\$ 18,283	\$ 23,073
Total Liabilities	\$ 184,499	\$ 223	\$ 0				\$ 856,708	\$ 1,041,430	\$ 630,150
Total Fund Balance	\$ 5,741,150	\$ 728,763	\$ (21,643)					\$ 6,448,269	\$ 3,642,063
Total Liabilities and Fund Balance	\$ 5,925,649	\$ 728,986	\$ (21,643)				\$ 856,708	\$ 7,489,699	\$ 4,272,214

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 2022/23										2021/22	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 6,139,939	\$ 5,134					\$ 6,145,073		\$ 3,916,307	\$ 9,955,203	
Improvement and Modernization Fund									\$ (18,917)	\$ 18,917	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 118,191						\$ 118,191		\$ 58,317	\$ 558,417	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 155,686	\$ 7,216					\$ 162,902		\$ 670,240	\$ 1,862,215	
Other Miscellaneous		\$ 292,669					\$ 292,669			\$ 45,118	
	\$ 6,413,816	\$ 305,019					\$ 6,718,834		\$ 4,625,947	\$ 12,439,870	
Grants											
AB 1058 Commissioner/Facilitator			\$ 46,582				\$ 46,582		\$ 61,647	\$ 466,813	
Other Judicial Council Grants			\$ (20,434)				\$ (20,434)		\$ (4,788)	\$ 66,531	
Non-Judicial Council Grants											
			\$ 26,148				\$ 26,148		\$ 56,859	\$ 533,344	
Other Financing Sources											
Interest Income	\$ 14,882	\$ 1,963					\$ 16,845		\$ 18	\$ 27,000	
Investment Income											
Donations											
Local Fees	\$ 0	\$ 0					\$ 0		\$ 6,857	\$ 93,500	
Non-Fee Revenues											
Enhanced Collections		\$ 27,534					\$ 27,534		\$ 45,305	\$ 300,000	
Escheatment	\$ 7,327						\$ 7,327				
Prior Year Revenue									\$ 0		
County Program - Restricted	\$ 0	\$ 33					\$ 33		\$ 70	\$ 144,700	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 96						\$ 96		\$ 11		
	\$ 22,305	\$ 29,530					\$ 51,835		\$ 52,260	\$ 565,200	
Total Revenues	\$ 6,436,121	\$ 334,549	\$ 26,148				\$ 6,796,818		\$ 4,735,066	\$ 13,538,414	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,224,794	\$ 4,027	\$ 23,410				\$ 1,252,231		\$ 1,102,436	\$ 5,589,319	
Temp Help	\$ 8,138						\$ 8,138				
Overtime	\$ 255						\$ 255		\$ 439		
Staff Benefits	\$ 705,831	\$ 1,778	\$ 9,886				\$ 717,495		\$ 593,054	\$ 2,594,249	
	\$ 1,939,017	\$ 5,805	\$ 33,296				\$ 1,978,118		\$ 1,695,928	\$ 8,183,568	
Operating Expenses and Equipment											
General Expense	\$ 42,072	\$ 0	\$ 711				\$ 42,783		\$ 109,935	\$ 365,253	
Printing	\$ 650						\$ 650		\$ 595	\$ 13,350	
Telecommunications	\$ 3,541		\$ 128				\$ 3,669		\$ 7,175	\$ 43,450	
Postage	\$ 7,600						\$ 7,600		\$ 9,532	\$ 51,200	
Insurance										\$ 11,500	
In-State Travel	\$ 4,928						\$ 4,928		\$ (66)	\$ 22,308	
Out-of-State Travel											
Training	\$ 5,123						\$ 5,123		\$ 750	\$ 6,509	
Security Services	\$ 1,226		\$ 0				\$ 1,226		\$ 60,181	\$ 609,000	
Facility Operations	\$ 27,462		\$ 846				\$ 28,308		\$ 44,232	\$ 153,025	
Utilities											
Contracted Services	\$ 268,160	\$ 26,296	\$ 7,153				\$ 301,609		\$ 410,923	\$ 2,612,454	

Consulting and Professional Services	\$ 11,132						\$ 11,132		\$ 10,198	\$ 65,000
Information Technology	\$ (40,878)						\$ (40,878)		\$ 53,428	\$ 417,040
Major Equipment										\$ 28,500
Other Items of Expense										
	\$ 331,014	\$ 26,296	\$ 8,839				\$ 366,149		\$ 706,882	\$ 4,398,589
Special Items of Expense										
Grand Jury	\$ 217						\$ 217		\$ 196	\$ 350
Jury Costs	\$ 3,348						\$ 3,348		\$ 9,321	\$ 26,650
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (6,425)	\$ 769	\$ 5,657				\$ 0		\$ 0	\$ 89,961
Prior Year Expense Adjustment	\$ 219						\$ 219			\$ 11,000
	\$ (2,642)	\$ 769	\$ 5,657				\$ 3,783		\$ 9,517	\$ 127,961
Total Expenditures	\$ 2,267,390	\$ 32,870	\$ 47,791				\$ 2,348,051		\$ 2,412,328	\$ 12,710,118
Excess (Deficit) of Revenues Over Expenditures	\$ 4,168,731	\$ 301,679	\$ (21,643)				\$ 4,448,767		\$ 2,322,739	\$ 828,296
Operating Transfers In (Out)										\$ 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)	\$ 5,741,150	\$ 728,763	\$ (21,643)				\$ 6,448,269	\$ 1,999,503	\$ 3,642,063	\$ 2,147,621

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

For the month ended September										
	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	\$ 656,327	\$ 187,424					\$ 843,751		\$ 722,323	\$ 3,401,522
Traffic & Other Infractions	\$ 100,718						\$ 100,718		\$ 105,449	\$ 563,593
Other Criminal Cases	\$ 207,034	\$ 0			\$ 0		\$ 207,034		\$ 150,023	\$ 1,372,207
Civil	\$ 252,349						\$ 252,349		\$ 192,470	\$ 892,244
Family & Children Services	\$ 177,650	\$ 16,127			\$ 5,657		\$ 199,433		\$ 182,175	\$ 1,123,439
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 10,892					\$ 10,892		\$ 30,745	\$ 457,725
Juvenile Delinquency Services	\$ 13,531						\$ 13,531		\$ 12,328	\$ 69,506
Other Court Operations	\$ 10,276	\$ 0					\$ 10,276		\$ 45,607	\$ 322,768
Court Interpreters	\$ 51,849	\$ 69,507					\$ 121,356		\$ 127,659	\$ 696,541
Jury Services	\$ 39,119	\$ 4,241	\$ 3,348				\$ 46,708		\$ 53,521	\$ 250,940
Security		\$ 1,534					\$ 1,534		\$ 60,181	\$ 601,998
Trial Court Operations Program	\$ 1,508,852	\$ 289,725	\$ 3,348		\$ 5,657		\$ 1,807,582		\$ 1,682,482	\$ 9,752,483
Enhanced Collections	\$ 2,984	\$ 24,196			\$ 354		\$ 27,534		\$ 45,305	\$ 300,000
Other Non-Court Operations		\$ 2,100	\$ 217				\$ 2,317		\$ 2,296	\$ 8,750
Non-Court Operations Program	\$ 2,984	\$ 26,296	\$ 217		\$ 354		\$ 29,851		\$ 47,601	\$ 308,750
Executive Office	\$ 91,955	\$ 4,783			\$ (354)		\$ 96,383		\$ 133,298	\$ 481,402
Fiscal Services	\$ 47,726	\$ 2,105					\$ 49,831		\$ 43,867	\$ 273,106
Human Resources	\$ 149,433	\$ 6,671					\$ 156,104		\$ 156,137	\$ 284,285
Business & Facilities Services	\$ 79,006	\$ 73,120			\$ (5,657)	\$ 219	\$ 146,687		\$ 170,125	\$ 849,542
Information Technology	\$ 98,163	\$ (36,551)					\$ 61,612		\$ 178,817	\$ 760,550
Court Administration Program	\$ 466,283	\$ 50,128			\$ (6,011)	\$ 219	\$ 510,618		\$ 682,244	\$ 2,648,885
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,978,118	\$ 366,149	\$ 3,565		\$ 0	\$ 219	\$ 2,348,051		\$ 2,412,328	\$ 12,710,118