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.

Neena Sobuleski
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

		Positions (FTEs) Filled			
	Total Authorized Positions (FTEs)[1]	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	98.6	100.6	100.6	102.6	

[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 March								
	Fiscal Year 2022/23								2021/22
	Governmental Funds								
	Special Revenue							Total Funds	Total Funds
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
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	$ 0
Trust	$ 0						$ 0	$ 0	$ (6)
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	$ 5.232.578						$ 650.335	$ 5.882.914	$ 3.332.699
Total Cash and Cash Equivalents	$ 4.603.459	$ 536.687	$ (18.221)				$ 859.003	$ 5.980.928	$ 3.648.319
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	$ 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									
Total Receivables	$ 170.763	$ 0	$ 39.036					$ 209.800	$ 192.429
Prepaid Expenses - General	$ 164.676		$ 0					$ 164.676	$ 80.019
Salary and Travel Advances	$ 0							$ 0	$ 104
Counties									
Total Prepaid Expenses	$ 164.676		$ 0					$ 164.676	$ 80.123
Other Assets									
Total Other Assets									
Total Assets	$ 4.938.898	$ 536.687	$ 20.816				$ 859.003	$ 6.355.404	$ 3.920.871
LIABILITIES AND FUND BALANCES									
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									$ 0
Due to State	$ 11.058	$ 0						$ 11.058	$ 0
TC145 Liability							$ 82.999	$ 82.999	$ 127.880
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.									
Total Accounts Payable and Accrued Liab.	$ 11.097	$ 223	$ 0				$ 85.402	$ 96.721	$ 137.840
Civil	$ 0						$ 537.964	$ 537.964	$ 215.622
Criminal									
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									
Total Trust Deposits	$ 0						$ 769.148	$ 769.148	$ 448.041
Accrued Payroll	$ 0							$ 0	$ 0
Benefits Payable	$ (14.449)							$ (14.449)	$ (4.276)
Deferred Compensation Payable	$ 10							$ 10	$ 0
Deductions Payable	$ (10)							$ (10)	$ 0
Payroll Clearing									$ 0
Total Payroll Liabilities	$ (14.448)							$ (14.448)	$ (4.276)
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									
Total Other Liabilities	$ 16.037	$ 0	$ 0				$ 4.454	$ 20.491	$ 23.572
Total Liabilities	$ 12.685	$ 223	$ 0				$ 859.003	$ 871.911	$ 805.176
Total Fund Balance	$ 4.926.213	$ 536.464	$ 20.816					$ 5.483.493	$ 3.315.695
Total Liabilities and Fund Balance	$ 4.938.898	$ 536.687	$ 20.816				$ 859.003	$ 6.355.404	$ 3.920.871

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										
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
REVENUES											
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						$ 11,976,231	$ 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		$ 127,091						$ 127,091	$ 285,000	$ 169,247	$ 300,000
Escheatment	$ 7,327							$ 7,327	$ 7,500		
Prior Year Revenue	$ 36,636							$ 36,636		$ 1,104	
County Program - Restricted	$ 71,723	$ 411						$ 72,134	$ 107,786	$ 54,929	$ 144,700
Reimbursement Other									$ 100	$ 2,178	
Sale of Fixed Assets											
Other Miscellaneous	$ 1,363							$ 1,363	$ 2,000	$ 1,533	
	$ 247,305	$ 158,296						$ 405,601	$ 460,886	$ 280,491	$ 565,200
Total Revenues	$ 11,888,305	$ 493,527	$ 231,004					$ 12,612,836	$ 15,880,603	$ 10,421,595	$ 13,538,414
EXPENDITURES											
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	$ 7,664	$ 38,925					$ 1,929,699	$ 2,537,403	$ 1,790,305	$ 2,594,249
	$ 6,167,427	$ 37,827	$ 141,596					$ 6,346,849	$ 8,823,770	$ 5,689,411	$ 8,183,568
Operating Expenses and Equipment											
General Expense	$ 206,765	$ 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	$ 42,930	$ 24,283	$ 43,450
Postage	$ 32,960							$ 32,960	$ 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		$ 4,166					$ 109,948	$ 241,408	$ 348,688	$ 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	$ 1,661,942	$ 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
Judgements, 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
Total Expenditures	$ 8,534,511	$ 384,146	$ 210,188					$ 9,128,845	$ 15,011,115	$ 8,425,225	$ 12,710,118
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)
PROGRAM EXPENDITURES:										
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