

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) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

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 September							
		Fiscal Year 2025/26							2024/25
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations		\$ (791,262)	\$ 584,252	\$ (49,956)			\$ 2,532	\$ (254,434)	\$ (48,214)
Payroll		\$ (240)						\$ (240)	\$ 22,937
Jury		\$ 0						\$ 0	\$ 0
Revolving		\$ 10,000						\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (179)	\$ (179)	\$ (608)
Credit Card									
Cash on Hand		\$ 3,200						\$ 3,200	\$ 3,200
Cash with County							\$ 14,533	\$ 14,533	\$ 117,898
Cash Outside of the JCC									
Cash Held with the JCC		\$ 45,154						\$ 45,154	\$ 72,025
Cash Equivalents		\$ 3,136,779					\$ 623,071	\$ 3,759,851	\$ 5,641,186
Total Cash and Cash Equivalents		\$ 2,403,632	\$ 584,252	\$ (49,956)			\$ 639,957	\$ 3,577,885	\$ 5,818,424
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue		\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General									\$ 0
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		\$ 71,296	\$ 0	\$ 18,465				\$ 89,761	\$ 152,829
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables		\$ 71,296	\$ 0	\$ 18,465				\$ 89,761	\$ 152,829
Prepaid Expenses - General		\$ 165,316		\$ 0				\$ 165,316	\$ 20,080
Salary and Travel Advances		\$ 492						\$ 492	\$ 0
Counties									
Total Prepaid Expenses		\$ 165,809		\$ 0				\$ 165,809	\$ 20,080
Other Assets									
Total Other Assets									
Total Assets		\$ 2,640,736	\$ 584,252	\$ (31,490)			\$ 639,957	\$ 3,833,455	\$ 5,991,332
LIABILITIES AND FUND BALANCES									
Accrued Liabilities		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General		\$ 56	\$ 0	\$ 0			\$ 0	\$ 56	\$ 108
Due to Other Funds		\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0
Due to Other Courts									\$ 0
Due to State		\$ 141,882	\$ 511					\$ 142,393	\$ 165,042
TC145 Liability							\$ 112,074	\$ 112,074	\$ 122,707
Due to Other Governments		\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax		\$ 0						\$ 0	\$ 0
Interest							\$ 1,860	\$ 1,860	\$ 2,693
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.		\$ 141,938	\$ 511	\$ 0			\$ 113,934	\$ 256,383	\$ 290,551
Civil							\$ 436,082	\$ 436,082	\$ 491,554
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 14,533	\$ 14,533	\$ 117,898
Trust Interest Payable							\$ 65,454	\$ 65,454	\$ 49,926
Miscellaneous Trust									
Total Trust Deposits							\$ 516,069	\$ 516,069	\$ 659,378
Accrued Payroll		\$ 0						\$ 0	\$ 0
Benefits Payable		\$ (89,254)						\$ (89,254)	\$ (11,508)
Deferred Compensation Payable		\$ 10						\$ 10	\$ 10
Deductions Payable		\$ (56,421)						\$ (56,421)	\$ 0
Payroll Clearing									
Total Payroll Liabilities		\$ (145,665)						\$ (145,665)	\$ (11,498)
Revenue Collected in Advance		\$ 0	\$ 0					\$ 0	\$ 23,434
Liabilities For Deposits		\$ 21,847					\$ 1,737	\$ 23,584	\$ 21,671
Jury Fees - Non-Interest							\$ 8,217	\$ 8,217	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities		\$ 21,847	\$ 0				\$ 9,954	\$ 31,801	\$ 48,367
Total Liabilities		\$ 18,120	\$ 511	\$ 0			\$ 639,957	\$ 658,588	\$ 986,799
Total Fund Balance		\$ 2,622,616	\$ 583,741	\$ (31,490)				\$ 3,174,867	\$ 5,004,534
Total Liabilities and Fund Balance		\$ 2,640,736	\$ 584,252	\$ (31,490)			\$ 639,957	\$ 3,833,455	\$ 5,991,332

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 2025/26									2024/25	
	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	\$ 3,779,845	\$ 5,020						\$ 3,784,865	\$ 11,524,982	\$ 5,208,105	\$ 11,378,357
Improvement and Modernization Fund									\$ 20,000	\$ (3,750)	\$ 19,335
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 181,119							\$ 181,119	\$ 719,969	\$ 30,646	\$ 668,174
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 201,222							\$ 201,222	\$ 1,923,246	\$ 211,626	\$ 1,289,210
Other Miscellaneous	\$ 84,316	\$ 278,885						\$ 363,201	\$ 352,353	\$ 296,798	\$ 335,266
	\$ 4,246,501	\$ 283,905						\$ 4,530,405	\$ 14,540,550	\$ 5,743,425	\$ 13,690,342
Grants											
AB 1058 Commissioner/Facilitator			\$ (486)					\$ (486)	\$ 363,777	\$ 43,950	\$ 378,928
Other Judicial Council Grants			\$ (13,272)					\$ (13,272)	\$ 36,800	\$ (8,128)	\$ 17,682
Non-Judicial Council Grants											
			\$ (13,758)					\$ (13,758)	\$ 400,577	\$ 35,822	\$ 396,610
Other Financing Sources											
Interest Income	\$ 13,265	\$ 0						\$ 13,265	\$ 214,186	\$ 49,605	\$ 245,000
Investment Income											
Donations											
Local Fees	\$ 2,129	\$ 8,482						\$ 10,611	\$ 33,575	\$ 2,853	\$ 23,500
Non-Fee Revenues											
Enhanced Collections		\$ 0						\$ 0	\$ 16,500		
Escheatment											
Prior Year Revenue	\$ 2,405							\$ 2,405		\$ 48,047	
County Program - Restricted		\$ 143						\$ 143	\$ 82,600	\$ 65	\$ 123,731
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ (316)							\$ (316)		\$ 34	\$ 500
	\$ 17,484	\$ 8,624						\$ 26,109	\$ 346,861	\$ 100,605	\$ 392,731
Total Revenues	\$ 4,263,985	\$ 292,529	\$ (13,758)					\$ 4,542,756	\$ 15,287,988	\$ 5,879,852	\$ 14,479,683
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,535,706	\$ 268						\$ 1,535,974	\$ 7,588,914	\$ 1,443,735	\$ 7,016,749
Temp Help	\$ 1,320							\$ 1,320	\$ 15,840		
Overtime	\$ 203							\$ 203	\$ 8,610	\$ 510	\$ 2,500
Staff Benefits	\$ 680,120							\$ 680,120	\$ 3,388,233	\$ 821,369	\$ 3,023,700
	\$ 2,217,349	\$ 268						\$ 2,217,617	\$ 11,001,597	\$ 2,265,614	\$ 10,042,949
Operating Expenses and Equipment											
General Expense	\$ 53,088		\$ 1,010					\$ 54,098	\$ 501,611	\$ 22,920	\$ 283,500
Printing	\$ 9,326							\$ 9,326	\$ 46,400	\$ 11,368	\$ 53,500
Telecommunications	\$ 6,747		\$ 278					\$ 7,026	\$ 41,926	\$ 6,021	\$ 36,318
Postage	\$ 3,366		\$ 0					\$ 3,366	\$ 59,951	\$ 7,250	\$ 51,250
Insurance									\$ 18,874		\$ 16,000
In-State Travel	\$ 4,525							\$ 4,525	\$ 18,725	\$ 4,932	\$ 15,275
Out-of-State Travel											
Training	\$ 548							\$ 548	\$ 6,250	\$ 1,520	\$ 7,550
Security Services	\$ 0							\$ 0	\$ 270,000	\$ 0	
Facility Operations	\$ 85,139		\$ 7					\$ 85,146	\$ 74,850	\$ (13,264)	\$ 226,432
Utilities											
Contracted Services	\$ 203,606		\$ 5,547					\$ 209,153	\$ 2,318,658	\$ 258,761	\$ 2,208,247
Consulting and Professional Services	\$ 2,309		\$ 0					\$ 2,309	\$ 33,510	\$ 10,431	\$ 35,000
Information Technology	\$ 53,388		\$ 1,195					\$ 54,583	\$ 447,916	\$ 242,220	\$ 399,490
Major Equipment			\$ 9,693					\$ 9,693	\$ 24,928		
Other Items of Expense											
	\$ 422,041		\$ 17,732					\$ 439,773	\$ 3,863,599	\$ 552,158	\$ 3,332,562
Special Items of Expense											
Grand Jury											\$ 250
Jury Costs	\$ 2,466							\$ 2,466	\$ 23,000	\$ 1,073	\$ 20,150
Judgements, Settlements and Claims										\$ 29,992	\$ 29,992
Debt Service											
Other											
Capital Costs	\$ 0							\$ 0	\$ 223,287	\$ 0	\$ 1,087,404
Internal Cost Recovery									\$ 18,654	\$ 0	\$ (609)
Prior Year Expense Adjustment	\$ (246)							\$ (246)		\$ 130	\$ 25,000
	\$ 2,220							\$ 2,220	\$ 264,941	\$ 31,195	\$ 1,162,187
Total Expenditures	\$ 2,641,610	\$ 268	\$ 17,732					\$ 2,659,609	\$ 15,130,137	\$ 2,848,967	\$ 14,537,698
Excess (Deficit) of Revenues Over Expenditures	\$ 1,622,375	\$ 292,261	\$ (31,490)					\$ 1,883,147	\$ 157,851	\$ 3,030,885	\$ (58,015)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,000,241	\$ 291,479	\$ 0					\$ 1,291,720	\$ 1,291,720	\$ 1,973,648	\$ 1,973,648
Ending Balance (Deficit)	\$ 2,622,616	\$ 583,741	\$ (31,490)					\$ 3,174,867	\$ 1,449,571	\$ 5,004,534	\$ 1,915,633

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

	For the month ended September									
	Fiscal Year 2025/26								2024/25	
	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	\$ 785,010	\$ 109,014					\$ 894,025	\$ 4,648,867	\$ 922,655	\$ 4,235,285
Traffic & Other Infractions	\$ 117,994	\$ 8,928					\$ 126,922	\$ 88	\$ 94,640	\$ 20,000
Other Criminal Cases	\$ 189,078	\$ 20,569					\$ 209,647	\$ 2,092,057	\$ 262,298	\$ 1,939,877
Civil	\$ 226,784	\$ 14,401					\$ 241,185	\$ 2,398,783	\$ 259,357	\$ 1,139,873
Family & Children Services	\$ 167,557	\$ 12,946					\$ 180,502	\$ 864,898	\$ 163,323	\$ 773,093
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 44,963					\$ 44,963		\$ 62,609	\$ 700,000
Juvenile Delinquency Services	\$ 18,501						\$ 18,501		\$ 14,457	
Other Court Operations	\$ 20,066						\$ 20,066		\$ 13,829	\$ 17,682
Court Interpreters	\$ 85,756	\$ 79,344				\$ (246)	\$ 164,854	\$ 872,322	\$ 154,062	\$ 950,178
Jury Services	\$ 28,689	\$ 2,814	\$ 2,466				\$ 33,969	\$ 174,539	\$ 22,533	\$ 120,099
Security		\$ 0					\$ 0		\$ 0	\$ 2,048
Trial Court Operations Program	\$ 1,639,434	\$ 292,979	\$ 2,466			\$ (246)	\$ 1,934,633	\$ 11,051,554	\$ 1,969,763	\$ 9,898,135
Enhanced Collections										
Other Non-Court Operations									\$ 2,100	\$ 8,650
Non-Court Operations Program									\$ 2,100	\$ 8,650
Executive Office	\$ 166,815	\$ 5,500					\$ 172,316	\$ 823,452	\$ 147,106	\$ 589,101
Fiscal Services	\$ 84,756	\$ 6,471					\$ 91,227	\$ 405,380	\$ 60,991	\$ 265,074
Human Resources	\$ 62,651	\$ 3,044					\$ 65,695	\$ 313,855	\$ 152,038	\$ 546,701
Business & Facilities Services	\$ 121,481	\$ 95,874		\$ 0			\$ 217,355	\$ 1,061,556	\$ 126,675	\$ 2,029,357
Information Technology	\$ 142,479	\$ 35,904					\$ 178,383	\$ 1,474,340	\$ 390,293	\$ 1,200,680
Court Administration Program	\$ 578,183	\$ 146,794		\$ 0			\$ 724,976	\$ 4,078,583	\$ 877,103	\$ 4,630,913
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,217,617	\$ 439,773	\$ 2,466	\$ 0		\$ (246)	\$ 2,659,609	\$ 15,130,137	\$ 2,848,967	\$ 14,537,698