Superior Court of California, County of Kings
Trial Court Operations Fund
Balance Sheet
For the month ended June of Fiscal Year 2025/26
(Unaudited)

ASSETS	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Operations	$ (562,795)	$ 346,918	-	-	-	-	$ 12,954	$ (202,923)	$ (346,201)
Payroll	-	-	-	-	-	-	-	-	-
Jury	-	-	-	-	-	-	-	-	-
Revolving	$ 10,000	-	-	-	-	-	-	$ 10,000	$ 10,000
Other	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-
Civil Filing Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	$ (60)	$ (60)	-
Credit Card	-	-	-	-	-	-	-	-	-
Cash on Hand	$ 3,200	-	-	-	-	-	-	$ 3,200	$ 3,200
Cash with County	-	-	-	-	-	-	$ 10,367	$ 10,367	$ 14,533
Cash Outside of the JCC	-	-	-	-	-	-	-	-	-
Cash Held with the JCC	$ 15,915	-	-	-	-	-	-	$ 15,915	$ 89,929
Cash Equivalents	$ 1,640,756	-	-	-	-	-	$ 759,895	$ 2,400,651	$ 2,547,081
Total Cash and Cash Equivalents	$ 1,107,076	$ 346,918	-	-	-	-	$ 783,157	$ 2,237,151	$ 2,318,543
Short-Term Investment	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Total Investments	-	-	-	-	-	-	-	-	-
Accrued Revenue	$ 2,228	$ 4,403	-	-	-	-	-	$ 6,631	$ 9,570
Accounts Receivable - General	-	-	-	-	-	-	-	-	-
Dishonored Checks	-	-	-	-	-	-	-	-	-
Due From Employee	$ 20,179	-	-	-	-	-	-	$ 20,179	$ 17,955
Civil Jury Fees	-	-	-	-	-	-	-	-	-
Trust	-	-	-	-	-	-	-	-	-
Due From Other Funds	$ 86,238	-	-	-	-	-	-	$ 86,238	$ 142,128
Due From Other Governments	$ 114	$ 2,702	-	-	-	-	-	$ 2,816	$ 13,590
Due From Other Courts	-	-	-	-	-	-	-	-	-
Due From State	$ 217,310	$ 10,173	$ 83,752	-	-	-	-	$ 311,234	$ 524,243
Trust Due To/From	-	-	-	-	-	-	-	-	-
Distribution Due To/From	-	-	-	-	-	-	-	-	-
Civil Filing Fee Due To/From	-	-	-	-	-	-	-	-	-
General Due To/From	-	-	-	-	-	-	-	-	-
Total Receivables	$ 326,069	$ 17,278	$ 83,752	-	-	-	-	$ 427,099	$ 707,486
Prepaid Expenses - General	$ 315,018	-	-	-	-	-	-	$ 315,018	$ 165,316
Salary and Travel Advances	-	-	-	-	-	-	-	-	-
Counties	-	-	-	-	-	-	-	-	-
Total Prepaid Expenses	$ 315,018	-	-	-	-	-	-	$ 315,018	$ 165,316
Other Assets	-	-	-	-	-	-	-	-	-
Total Other Assets	-	-	-	-	-	-	-	-	-
Total Assets	$ 1,748,162	$ 364,196	$ 83,752	-	-	-	$ 783,157	$ 2,979,267	$ 3,191,345

LIABILITIES AND FUND BALANCES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Prior Fiscal Year Total Funds
Accrued Liabilities	$ 39,066	-	$ 880	-	-	-	-	$ 39,946	$ 94,257
Accounts Payable - General	$ 50,270	-	-	-	-	-	-	$ 50,270	$ 69,538
Due to Other Funds	-	$ 3,372	$ 82,866	-	-	-	-	$ 86,238	$ 142,128
Due to Other Courts	-	-	-	-	-	-	-	-	-
Due to State	$ 280,040	$ 52	-	-	-	-	-	$ 280,092	$ 194,867
TC145 Liability	-	-	-	-	-	-	$ 121,473	$ 121,473	$ 121,588
Due to Other Governments	$ 212,528	$ 172	-	-	-	-	-	$ 212,699	$ 137,083
AB145 Due to Other Government Agency	-	-	-	-	-	-	-	-	-
Due to Other Public Agencies	-	-	-	-	-	-	-	-	-
Sales and Use Tax	$ 21	-	-	-	-	-	-	$ 21	$ 61
Interest	-	-	-	-	-	-	$ 273	$ 273	$ 258
Miscellaneous Accts. Pay. and Accrued Liab.	-	-	-	-	-	-	-	-	-
Total Accounts Payable and Accrued Liab.	$ 581,924	$ 3,596	$ 83,747	-	-	-	$ 121,746	$ 791,012	$ 759,781
Civil	-	-	-	-	-	-	$ 558,965	$ 558,965	$ 480,533
Criminal	-	-	-	-	-	-	-	-	-
Unreconciled - Civil and Criminal	-	-	-	-	-	-	-	-	-
Trust Held Outside of the JCC	-	-	-	-	-	-	$ 10,367	$ 10,367	$ 14,533
Trust Interest Payable	-	-	-	-	-	-	$ 82,124	$ 82,124	$ 62,346
Miscellaneous Trust	-	-	-	-	-	-	-	-	-
Total Trust Deposits	-	-	-	-	-	-	$ 651,457	$ 651,457	$ 557,412
Accrued Payroll	$ 263,062	-	-	-	-	-	-	$ 263,062	$ 253,266
Benefits Payable	$ 5,120	-	-	-	-	-	-	$ 5,120	$ 4,330
Deferred Compensation Payable	$ 10	-	-	-	-	-	-	$ 10	$ 10,006
Deductions Payable	$ 965	-	-	-	-	-	-	$ 965	$ 37,838
Payroll Clearing	-	-	-	-	-	-	-	-	-
Total Payroll Liabilities	$ 269,157	-	-	-	-	-	-	$ 269,157	$ 305,440
Revenue Collected in Advance	$ 39,859	$ 10,236	-	-	-	-	-	$ 50,096	$ 250,282
Liabilities For Deposits	$ 16,668	-	$ 5	-	-	-	$ 1,737	$ 18,410	$ 23,447
Jury Fees - Non-Interest	-	-	-	-	-	-	$ 8,217	$ 8,217	$ 3,262
Fees - Partial Payment & Overpayment	-	-	-	-	-	-	-	-	-
Uncleared Collections	-	-	-	-	-	-	-	-	-
Other Miscellaneous Liabilities	-	-	-	-	-	-	-	-	-
Total Other Liabilities	$ 56,527	$ 10,236	$ 5	-	-	-	$ 9,954	$ 76,723	$ 276,992
Total Liabilities	$ 907,608	$ 13,832	$ 83,752	-	-	-	$ 783,157	$ 1,788,349	$ 1,899,625
Total Fund Balance	$ 840,554	$ 350,364	-	-	-	-	-	$ 1,190,918	$ 1,291,720
Total Liabilities and Fund Balance	$ 1,748,162	$ 364,196	$ 83,752	-	-	-	$ 783,157	$ 2,979,267	$ 3,191,345

Superior Court of California, County of Kings
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the month ended June of Fiscal Year 2025/26
(Unaudited)

REVENUES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
State Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Trial Court Trust Fund	$ 11,320,793	$ 60,070	-	-	-	-	-	$ 11,380,863	$ 11,524,982	$ 10,287,898	$ 11,378,357
Improvement and Modernization Fund	$ 19,335	-	-	-	-	-	-	$ 19,335	$ 20,000	$ 19,335	$ 19,335
Judges' Compensation (0150019)	-	-	-	-	-	-	-	-	-	-	-
Court Interpreter (0150037)	$ 758,482	-	-	-	-	-	-	$ 758,482	$ 719,969	$ 745,129	$ 668,174
Civil Coordination Reimbursement (0150091)	-	-	-	-	-	-	-	-	-	-	-
MOU Reimbursements (0150010 and General)	$ 1,478,633	-	-	-	-	-	-	$ 1,478,633	$ 1,923,246	$ 1,250,025	$ 1,289,210
Other Miscellaneous	$ 89,575	$ 268,649	-	-	-	-	-	$ 358,223	$ 352,353	$ 335,266	$ 335,266
Total State Financing Sources	$ 13,666,817	$ 328,719	-	-	-	-	-	$ 13,995,536	$ 14,540,550	$ 12,637,653	$ 13,690,342
Grants	-	-	-	-	-	-	-	-	-	-	-
AB 1058 Commissioner/Facilitator	-	-	$ 390,246	-	-	-	-	$ 390,246	$ 363,777	$ 377,508	$ 378,928
Other Judicial Council Grants	$ 6,831	-	$ 129	-	-	-	-	$ 6,960	$ 36,800	$ 37,614	$ 17,682
Non-Judicial Council Grants	-	-	-	-	-	-	-	-	-	-	-
Total Grants	$ 6,831	-	$ 390,375	-	-	-	-	$ 397,206	$ 400,577	$ 415,121	$ 396,610
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Interest Income	$ 66,873	$ 34,597	-	-	-	-	-	$ 101,470	$ 214,186	$ 188,809	$ 245,000
Investment Income	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Local Fees	$ 6,496	$ 34,710	-	-	-	-	-	$ 41,207	$ 33,575	$ 41,749	$ 23,500
Non-Fee Revenues	-	-	-	-	-	-	-	-	-	-	-
Enhanced Collections	-	$ 2,146	-	-	-	-	-	$ 2,146	$ 16,500	$ 5,129	-
Escheatment	$ 6,637	-	-	-	-	-	-	$ 6,637	-	-	-
Prior Year Revenue	$ (9,449)	-	$ 16,524	-	-	-	-	$ 7,076	-	$ 48,048	-
County Program - Restricted	$ 94,782	$ 5,629	-	-	-	-	-	$ 100,410	$ 82,600	$ 81,867	$ 123,731
Reimbursement Other	-	-	-	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous	$ 163	-	-	-	-	-	-	$ 163	-	$ 553	$ 500
Total Other Financing Sources	$ 165,502	$ 77,082	$ 16,524	-	-	-	-	$ 259,109	$ 346,861	$ 366,156	$ 392,731
TOTAL REVENUES	$ 13,839,150	$ 405,801	$ 406,899	-	-	-	-	$ 14,651,851	$ 15,287,988	$ 13,418,930	$ 14,479,683

EXPENDITURES	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Personnel Services	-	-	-	-	-	-	-	-	-	-	-
Salaries - Permanent	$ 7,460,508	$ 45,888	$ 247,564	-	-	-	-	$ 7,753,960	$ 7,588,914	$ 7,287,945	$ 7,016,749
Temp Help	$ 6,416	-	-	-	-	-	-	$ 6,416	$ 15,840	-	-
Overtime	$ 1,509	$ 1	$ 27	-	-	-	-	$ 1,537	$ 8,610	$ 2,293	$ 2,500
Staff Benefits	$ 3,333,181	$ 2,738	$ 105,427	-	-	-	-	$ 3,441,346	$ 3,388,233	$ 3,148,555	$ 3,023,700
Total Personnel Services	$ 10,801,614	$ 48,627	$ 353,018	-	-	-	-	$ 11,203,259	$ 11,001,597	$ 10,438,793	$ 10,042,949
Operating Expenses and Equipment	-	-	-	-	-	-	-	-	-	-	-
General Expense	$ 559,888	$ 1,000	$ 5,245	-	-	-	-	$ 566,133	$ 501,611	$ 365,138	$ 283,500
Printing	$ 54,344	-	$ 31	-	-	-	-	$ 54,375	$ 46,400	$ 51,623	$ 53,500
Telecommunications	$ 38,722	-	$ 1,109	-	-	-	-	$ 39,831	$ 41,926	$ 49,082	$ 36,318
Postage	$ 17,386	-	$ 600	-	-	-	-	$ 17,987	$ 59,951	$ 71,517	$ 51,250
Insurance	$ 10,853	-	-	-	-	-	-	$ 10,853	$ 18,874	$ 17,297	$ 16,000
In-State Travel	$ 17,648	-	$ 4,345	-	-	-	-	$ 21,993	$ 18,725	$ 19,247	$ 15,275
Out-of-State Travel	-	-	-	-	-	-	-	-	-	-	-
Training	$ 3,500	-	-	-	-	-	-	$ 3,500	$ 6,250	$ 9,013	$ 7,550
Security Services	$ 280,550	-	-	-	-	-	-	$ 280,550	$ 270,000	$ 275,492	-
Facility Operations	$ 174,799	-	$ 290	-	-	-	-	$ 175,089	$ 74,850	$ 217,156	$ 226,432
Utilities	-	-	-	-	-	-	-	-	-	-	-
Contracted Services	$ 1,657,109	$ 259,088	$ 24,720	-	-	-	-	$ 1,940,917	$ 2,318,658	$ 1,941,684	$ 2,208,247
Consulting and Professional Services	$ 26,254	-	-	-	-	-	-	$ 26,254	$ 33,510	$ 58,293	$ 35,000
Information Technology	$ 301,936	$ 42,261	$ 1,517	-	-	-	-	$ 345,714	$ 447,916	$ 448,287	$ 399,490
Major Equipment	$ 6,831	-	$ 16,524	-	-	-	-	$ 23,356	$ 24,928	-	-
Other Items of Expense	$ 20	-	-	-	-	-	-	$ 20	-	$ 204	-
Total Operating Expenses and Equipment	$ 3,149,840	$ 302,348	$ 54,382	-	-	-	-	$ 3,506,570	$ 3,863,599	$ 3,524,034	$ 3,332,562
Special Items of Expense	-	-	-	-	-	-	-	-	-	-	-
Grand Jury	-	-	-	-	-	-	-	-	-	-	$ 250
Jury Costs	$ 14,517	$ 1,158	-	-	-	-	-	$ 15,675	$ 23,000	$ 17,286	$ 20,150
Judgements, Settlements and Claims	-	-	-	-	-	-	-	-	-	$ 29,992	$ 29,992
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Capital Costs	$ 54,898	-	-	-	-	-	-	$ 54,898	$ 223,287	$ 92,691	$ 1,087,404
Internal Cost Recovery	$ (72,844)	$ 2,240	$ 70,604	-	-	-	-	-	$ 18,654	-	$ (609)
Prior Year Expense Adjustment	$ (27,749)	-	-	-	-	-	-	$ (27,749)	-	$ (1,937)	$ 25,000
Total Special Items of Expense	$ (31,179)	$ 3,398	$ 70,604	-	-	-	-	$ 42,824	$ 264,941	$ 138,032	$ 1,162,187
TOTAL EXPENDITURES	$ 13,920,275	$ 354,373	$ 478,005	-	-	-	-	$ 14,752,653	$ 15,130,137	$ 14,100,859	$ 14,537,698

FUND BALANCE	Governmental Funds General	Governmental Funds Special Revenue Non-Grant	Governmental Funds Special Revenue Grant	Governmental Funds Capital Project	Governmental Funds Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds	Current Annual Budget	Prior Fiscal Year Total Funds	Prior Fiscal Year Final Annual Budget
Excess (Deficit) of Revenues Over Expenditures	$ (81,125)	$ 51,428	$ (71,105)	-	-	-	-	$ (100,802)	$ 157,851	$ (681,928)	$ (58,015)
Operating Transfers In (Out)	$ (78,562)	$ 7,456	$ 71,105	-	-	-	-	-	-	-	-
Fund Balance (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance (Deficit)	$ 1,000,241	$ 291,479	-	-	-	-	-	$ 1,291,720	$ 1,291,720	$ 1,973,648	$ 1,973,648
ENDING BALANCE (Deficit)	$ 840,554	$ 350,364	-	-	-	-	-	$ 1,190,918	$ 1,449,571	$ 1,291,720	$ 1,915,633

Superior Court of California, County of Kings
Trial Court Operations Fund
Statement of Program Expenditures
For the month ended June of Fiscal Year 2025/26
(Unaudited)

PROGRAM EXPENDITURES:	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Annual Budget	Prior Fiscal Year Total Actual Expense	Prior Fiscal Year Final Annual Budget
Judges & Courtroom Support	$ 3,688,442	$ 874,723	-	$ 3,258	-	$ (23)	$ 4,566,399	$ 4,648,867	$ 4,249,773	$ 4,235,285
Traffic & Other Infractions	$ 587,730	$ 52,017	-	$ 2,247	-	-	$ 641,994	$ 88	$ 470,766	$ 20,000
Other Criminal Cases	$ 1,068,144	$ 263,879	-	$ 1,369	$ 12,974	-	$ 1,346,366	$ 2,092,057	$ 1,322,687	$ 1,939,877
Civil	$ 966,434	$ 72,117	-	$ 321	$ 154	-	$ 1,039,027	$ 2,398,783	$ 1,250,994	$ 1,139,873
Family & Children Services	$ 1,281,504	$ 55,246	-	$ 214	$ 70,604	-	$ 1,407,568	$ 864,898	$ 987,660	$ 773,093
Probate, Guardianship & Mental Health Services	-	-	-	-	-	-	-	-	-	-
Juvenile Dependency Services	-	$ 799,697	-	-	-	-	$ 799,697	-	$ 607,387	$ 700,000
Juvenile Delinquency Services	$ 93,949	-	-	-	-	-	$ 93,949	-	$ 79,905	-
Other Court Operations	$ 102,600	-	-	-	-	-	$ 102,600	-	$ 82,293	$ 17,682
Court Interpreters	$ 419,703	$ 364,314	-	$ 278	-	$ (644)	$ 783,652	$ 872,322	$ 772,282	$ 950,178
Jury Services	$ 144,888	$ 33,556	$ 14,517	-	-	-	$ 192,961	$ 174,539	$ 158,999	$ 120,099
Security	-	-	-	-	-	-	-	-	$ 275,492	$ 2,048
Trial Court Operations Program	$ 8,353,395	$ 2,515,549	$ 14,517	$ 7,687	$ 83,733	$ (667)	$ 10,974,214	$ 11,051,554	$ 10,258,238	$ 9,898,135
Enhanced Collections	$ 1,664	-	-	-	$ 432	-	$ 2,096	-	$ 5,118	-
Other Non-Court Operations	$ 7,193	$ 84,083	$ 1,158	-	$ 1,808	-	$ 94,242	-	$ 13,459	$ 8,650
Non-Court Operations Program	$ 8,857	$ 84,083	$ 1,158	-	$ 2,240	-	$ 96,337	-	$ 18,578	$ 8,650
Executive Office	$ 817,595	$ 29,654	-	$ 535	-	-	$ 847,784	$ 823,452	$ 675,194	$ 589,101
Fiscal Services	$ 406,542	$ 21,315	-	$ 321	$ (85,973)	$ (12,737)	$ 329,467	$ 405,380	$ 290,167	$ 265,074
Human Resources	$ 319,235	$ 14,271	-	$ 214	-	$ (26,745)	$ 306,974	$ 313,855	$ 410,497	$ 546,701
Business & Facilities Services	$ 611,465	$ 333,795	-	$ 45,606	-	$ 12,401	$ 1,003,267	$ 1,061,556	$ 1,156,597	$ 2,029,357
Information Technology	$ 686,171	$ 507,904	-	$ 535	-	-	$ 1,194,610	$ 1,474,340	$ 1,291,588	$ 1,200,680
Court Administration Program	$ 2,841,007	$ 906,938	-	$ 47,211	$ (85,973)	$ (27,082)	$ 3,682,102	$ 4,078,583	$ 3,824,043	$ 4,630,913
Expenditures Not Distributed or Posted to a Program	-	-	-	-	-	-	-	-	-	-
Prior Year Adjustments Not Posted to a Program	-	-	-	-	-	-	-	-	-	-
TOTAL PROGRAM EXPENDITURES	$ 11,203,259	$ 3,506,570	$ 15,675	$ 54,898	-	$ (27,749)	$ 14,752,653	$ 15,130,137	$ 14,100,859	$ 14,537,698