

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.

  
Signature of Presiding Judge or Court Executive

10/13/2020

Date

Kings

Court

FY 2020-2021 Q1

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Kings

Court

FY 2020-2021 Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Q1 - N/A
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Kings

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Court

FY 2020-2021 Q1

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	93.2	85.2			

<sup>1</sup> 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 2019/20									
	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						
<b>ASSETS</b>									
Operations	\$ (220,719)	\$ 269,436	\$ (79,556)				\$ 5,165	\$ (25,674)	\$ 29,310
Payroll	\$ 0							\$ 0	\$ 1,272
Jury	\$ 20,000							\$ 20,000	\$ 20,000
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (426)	\$ (426)	\$ (278)
Credit Card									
Cash on Hand	\$ 3,200							\$ 3,200	\$ 3,075
Cash with County							\$ 17,872	\$ 17,872	\$ 47,559
Cash Outside of the JCC									
Cash Equivalents	\$ 3,436,534						\$ 423,575	\$ 3,860,108	\$ 2,854,589
Total Cash and Cash Equivalents	\$ 3,249,015	\$ 269,436	\$ (79,556)				\$ 446,185	\$ 3,885,079	\$ 2,965,526
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 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							\$ 0	\$ 0	\$ 0
Due From State	\$ 222,494	\$ 0	\$ 75,217					\$ 297,710	\$ 538,471
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 222,494	\$ 0	\$ 75,217				\$ 0	\$ 297,710	\$ 538,471
Prepaid Expenses - General	\$ 1,806		\$ 0					\$ 1,806	\$ 15,000
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 1,806		\$ 0					\$ 1,806	\$ 15,000
Other Assets									
Total Other Assets									
Total Assets	\$ 3,473,315	\$ 269,436	\$ (4,340)				\$ 446,185	\$ 4,184,596	\$ 3,518,997

LIABILITIES AND FUND BALANCES	For the month ended September							2018/19
	Fiscal Year 2019/20							
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 70,338	\$ 0	\$ 26			\$ 0	\$ 70,364	\$ 744
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0
Due to Other Courts								
Due to State	\$ 0						\$ 0	\$ 0
TC145 Liability						\$ 175,356	\$ 175,356	\$ 177,404
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency								
Due to Other Public Agencies								
Sales and Use Tax	\$ 55						\$ 55	\$ 11
Interest						\$ 673	\$ 673	\$ 799
Miscellaneous Accts. Pay. and Accrued Liab.								
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 70,393</b>	<b>\$ 0</b>	<b>\$ 26</b>			<b>\$ 176,029</b>	<b>\$ 246,448</b>	<b>\$ 178,959</b>
Civil						\$ 231,981	\$ 231,981	\$ 327,556
Criminal	\$ 0					\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal								
Trust Held Outside of the JCC						\$ 17,872	\$ 17,872	\$ 47,559
Trust Interest Payable						\$ 15,279	\$ 15,279	\$ 10,507
Miscellaneous Trust								
<b>Total Trust Deposits</b>	<b>\$ 0</b>					<b>\$ 265,132</b>	<b>\$ 265,132</b>	<b>\$ 385,621</b>
Accrued Payroll	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (30,812)						\$ (30,812)	\$ (47,632)
Deferred Compensation Payable	\$ 0						\$ 0	\$ (780)
Deductions Payable	\$ 0						\$ 0	\$ 0
Payroll Clearing	\$ 0						\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (30,812)</b>						<b>\$ (30,812)</b>	<b>\$ (48,412)</b>
Revenue Collected in Advance								
Liabilities For Deposits	\$ 12,077					\$ 768	\$ 12,844	\$ 12,185
Jury Fees - Non-Interest						\$ 4,256	\$ 4,256	\$ 3,262
Fees - Partial Payment & Overpayment								
Uncleared Collections								
Other Miscellaneous Liabilities								
<b>Total Other Liabilities</b>	<b>\$ 12,077</b>					<b>\$ 5,024</b>	<b>\$ 17,100</b>	<b>\$ 15,447</b>
<b>Total Liabilities</b>	<b>\$ 51,658</b>	<b>\$ 0</b>	<b>\$ 26</b>			<b>\$ 446,185</b>	<b>\$ 497,869</b>	<b>\$ 531,615</b>
<b>Total Fund Balance</b>	<b>\$ 3,421,657</b>	<b>\$ 269,436</b>	<b>\$ (4,366)</b>				<b>\$ 3,686,727</b>	<b>\$ 2,987,382</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,473,315</b>	<b>\$ 269,436</b>	<b>\$ (4,340)</b>			<b>\$ 446,185</b>	<b>\$ 4,184,596</b>	<b>\$ 3,518,997</b>

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 2020/21							2019/20		
	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						
Non-Grant		Grant								
<b>REVENUES</b>										
<b>State Financing Sources</b>										
Trial Court Trust Fund	\$ 3,508,165	\$ 5,041					\$ 3,513,206		\$ 3,665,843	\$ 8,742,252
Improvement and Modernization Fund	\$ 0						\$ 0			\$ 32,917
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ (52,848)						\$ (52,848)		\$ 57,432	\$ 590,103
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 140,109	\$ 287,181					\$ 427,289		\$ 185,395	\$ 1,039,261
Other Miscellaneous										\$ 45,118
	\$ 3,595,426	\$ 292,222					\$ 3,887,648		\$ 3,908,670	\$ 10,449,651
<b>Grants</b>										
AB 1058 Commissioner/Facilitator			\$ 27,623				\$ 27,623		\$ 75,217	\$ 479,184
Other Judicial Council Grants			\$ (8,953)				\$ (8,953)		\$ (8,911)	\$ 17,822
Non-Judicial Council Grants										
			\$ 18,671				\$ 18,671		\$ 66,306	\$ 497,006
<b>Other Financing Sources</b>										
Interest Income	\$ 18	\$ 4,706					\$ 4,724		\$ 1,631	\$ 45,000
Investment Income										
Donations										
Local Fees	\$ 7,032	\$ 2,313					\$ 9,344		\$ 9,592	\$ 144,500
Non-Fee Revenues										
Enhanced Collections		\$ 54,295					\$ 54,295		\$ 50,893	\$ 270,000
Escheatment										
Prior Year Revenue	\$ 743						\$ 743			
County Program - Restricted	\$ 0	\$ 85					\$ 85		\$ 119	\$ 169,961
Reimbursement Other										
Sale of Fixed Assets										
Other Miscellaneous	\$ 0						\$ 0		\$ 2	\$ 100
	\$ 7,793	\$ 61,399					\$ 69,193		\$ 62,237	\$ 629,561
<b>Total Revenues</b>	\$ 3,603,219	\$ 353,621	\$ 18,671				\$ 3,975,511		\$ 4,037,213	\$ 11,576,218
<b>EXPENDITURES</b>										
<b>Personal Services</b>										
Salaries - Permanent	\$ 1,042,358	\$ 3,817	\$ 26,596				\$ 1,072,771		\$ 1,057,277	\$ 5,078,688
Temp Help										
Overtime	\$ 532						\$ 532		\$ 1,796	\$ 10,000
Staff Benefits	\$ 596,424	\$ 1,685	\$ 12,109				\$ 610,218		\$ 515,013	\$ 2,204,540
	\$ 1,639,314	\$ 5,502	\$ 38,706				\$ 1,683,522		\$ 1,574,086	\$ 7,293,228
<b>Operating Expenses and Equipment</b>										
General Expense	\$ 24,406	\$ 0	\$ (16,110)				\$ 8,296		\$ 36,946	\$ 361,136
Printing	\$ 1,151						\$ 1,151		\$ 4,387	\$ 14,100
Telecommunications	\$ 6,041		\$ 234				\$ 6,275		\$ 6,916	\$ 38,725
Postage	\$ 7,303						\$ 7,303		\$ 10,254	\$ 48,175
Insurance										\$ 8,200
In-State Travel	\$ 24						\$ 24		\$ 3,272	\$ 26,850

Out-of-State Travel									\$ 1,465	\$ 14,700
Training									\$ 60,298	\$ 619,000
Security Services	\$ 65,323		\$ 2,722				\$ 68,044		\$ 20,589	\$ 474,817
Facility Operations	\$ 42,327		\$ 846				\$ 43,173			
Utilities										
Contracted Services	\$ 233,501	\$ 52,151	\$ 5,367				\$ 291,019	\$ 506,985		\$ 2,399,760
Consulting and Professional Services	\$ 10,500						\$ 10,500	\$ 12,865		\$ 65,500
Information Technology	\$ 4,295						\$ 4,295	\$ (377)		\$ 374,618
Major Equipment	\$ 19,594						\$ 19,594	\$ 7,008		\$ 104,000
Other Items of Expense										
	\$ 414,464	\$ 52,151	\$ (6,941)				\$ 459,674	\$ 670,608		\$ 4,549,581
<b>Special Items of Expense</b>										
Grand Jury	\$ 199						\$ 199	\$ 0		\$ 350
Jury Costs								\$ 12,802		\$ 25,150
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (8,574)	\$ 833	\$ 7,741				\$ 0	\$ 0		\$ 79,569
Prior Year Expense Adjustment	\$ 1,063						\$ 1,063	\$ 179		
	\$ (7,313)	\$ 833	\$ 7,741				\$ 1,262	\$ 12,981		\$ 105,069
<b>Total Expenditures</b>	<b>\$ 2,046,465</b>	<b>\$ 58,485</b>	<b>\$ 39,506</b>				<b>\$ 2,144,457</b>	<b>\$ 2,257,674</b>		<b>\$ 11,947,878</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 1,556,754	\$ 295,136	\$ (20,836)				\$ 1,831,054	\$ 1,779,539		\$ (371,660)
Operating Transfers In (Out)										\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 2,003,885	\$ 367,942	\$ 0				\$ 2,371,827	\$ 2,371,827	\$ 1,907,188	\$ 1,907,188
Ending Balance (Deficit)	\$ 3,560,639	\$ 663,078	\$ (20,836)				\$ 4,202,881	\$ 2,371,827	\$ 3,686,727	\$ 1,535,528

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

For the month ended September										
	Fiscal Year 2020/21							2019/20		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 485,932	\$ 175,437					\$ 661,370		\$ 633,541	\$ 3,169,427
Traffic & Other Infractions	\$ 90,339						\$ 90,339		\$ 92,495	\$ 470,371
Other Criminal Cases	\$ 175,675	\$ 0			\$ (300)		\$ 175,374		\$ 163,757	\$ 651,787
Civil	\$ 173,423						\$ 173,423		\$ 188,556	\$ 774,988
Family & Children Services	\$ 135,505	\$ 14,250			\$ 7,741		\$ 157,496		\$ 197,465	\$ 893,107
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 13,254	\$ 0					\$ 13,254		\$ 49,636	\$ 546,659
Juvenile Delinquency Services	\$ 12,093						\$ 12,093		\$ 11,902	\$ 59,054
Other Court Operations	\$ 55,502	\$ (17,905)					\$ 37,597		\$ 47,599	\$ 290,760
Court Interpreters	\$ 50,164	\$ 51,438					\$ 101,602		\$ 123,160	\$ 590,103
Jury Services	\$ 34,284	\$ 696					\$ 34,980		\$ 35,253	\$ 225,612
Security		\$ 69,244					\$ 69,244		\$ 62,947	\$ 658,384
Trial Court Operations Program	<b>\$ 1,226,171</b>	<b>\$ 293,161</b>			<b>\$ 7,441</b>		<b>\$ 1,526,772</b>		<b>\$ 1,606,309</b>	<b>\$ 8,330,252</b>
Enhanced Collections	\$ 3,712	\$ 50,051			\$ 533		\$ 54,295		\$ 50,893	\$ 270,000
Other Non-Court Operations		\$ 2,100	\$ 199				\$ 2,299		\$ 2,100	\$ 8,750
Non-Court Operations Program	<b>\$ 3,712</b>	<b>\$ 52,151</b>	<b>\$ 199</b>		<b>\$ 533</b>		<b>\$ 56,594</b>		<b>\$ 52,993</b>	<b>\$ 278,750</b>
Executive Office	\$ 97,322	\$ 1,795			\$ (233)		\$ 98,884		\$ 112,380	\$ 408,637
Fiscal Services	\$ 50,603	\$ 980					\$ 51,584		\$ 77,008	\$ 382,034
Human Resources	\$ 166,556	\$ 7,892					\$ 174,448		\$ 97,974	\$ 397,402
Business & Facilities Services	\$ 69,136	\$ 98,275			\$ (7,741)	\$ 1,063	\$ 160,734		\$ 231,792	\$ 1,422,314
Information Technology	\$ 70,021	\$ 5,420					\$ 75,441		\$ 79,217	\$ 728,489
Court Administration Program	<b>\$ 453,639</b>	<b>\$ 114,362</b>			<b>\$ (7,974)</b>	<b>\$ 1,063</b>	<b>\$ 561,090</b>		<b>\$ 598,372</b>	<b>\$ 3,338,876</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,683,522</b>	<b>\$ 459,674</b>	<b>\$ 199</b>		<b>\$ 0</b>	<b>\$ 1,063</b>	<b>\$ 2,144,457</b>		<b>\$ 2,257,674</b>	<b>\$ 11,947,878</b>