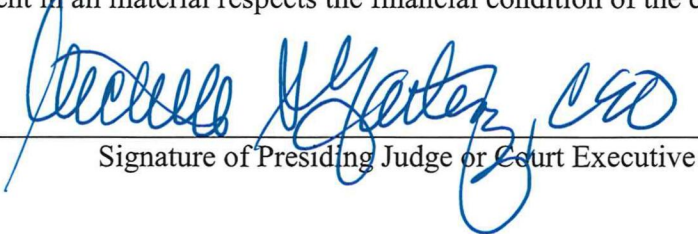


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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



Date

Kings

Court

FY 2020-2021 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings

Court

FY 2020-2021 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	Q1 - N/A
2	Q2 - Quarter 2 had 1 position filled
3	Q3 - Quarter 3 had 2 more vacancies
4	Q4 - Quarter 4 had 1 position filled
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings

Court

FY 2020-2021 Q4

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)	93.2	83.2	84.2	82.2	83.2

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 June									
Fiscal Year 2020/21								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						
ASSETS									
Operations	\$ (633,898)	\$ 744,058	\$ 0				\$ 4,711	\$ 114,871	\$ 47,628
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 9,611							\$ 9,611	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (106)	\$ (106)	\$ (2,153)
Credit Card									
Cash on Hand	\$ 3,200							\$ 3,200	\$ 3,200
Cash with County	\$ 0						\$ 217,773	\$ 217,773	\$ 51,310
Cash Outside of the JCC									
Cash Equivalents	\$ 1,720,063						\$ 381,287	\$ 2,101,350	\$ 2,403,406
Total Cash and Cash Equivalents	\$ 1,098,976	\$ 744,058	\$ 0				\$ 603,664	\$ 2,446,699	\$ 2,513,392
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 1,669	\$ 527						\$ 2,196	\$ 9,268
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 33,761							\$ 33,761	\$ 38,743
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 142,068							\$ 142,068	\$ 90,565
Due From Other Governments	\$ 34,397	\$ 31,880						\$ 66,277	\$ 61,386
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 365,261	\$ 10,097	\$ 137,075					\$ 512,432	\$ 662,874
Trust Due To/From									
Distribution Due To/From									\$ 0
Civil Filing Fee Due To/From									\$ 0
General Due To/From									
Total Receivables	\$ 577,155	\$ 42,504	\$ 137,075				\$ 0	\$ 756,734	\$ 862,836
Prepaid Expenses - General	\$ 111,083		\$ 0					\$ 111,083	\$ 312,174
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 111,083		\$ 0					\$ 111,083	\$ 312,174
Other Assets									
Total Other Assets									
Total Assets	\$ 1,787,214	\$ 786,562	\$ 137,075				\$ 603,664	\$ 3,314,515	\$ 3,688,401
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 61,775	\$ 24,930	\$ 2,548					\$ 89,253	\$ 132,165
Accounts Payable - General	\$ 30,129	\$ 0	\$ 0				\$ 0	\$ 30,129	\$ 33,366
Due to Other Funds	\$ 0	\$ 7,541	\$ 134,527				\$ 0	\$ 142,068	\$ 90,565
Due to Other Courts	\$ 102							\$ 102	\$ 0
Due to State	\$ 522,600							\$ 522,600	\$ 0
TC145 Liability							\$ 173,555	\$ 173,555	\$ 90,313
Due to Other Governments	\$ 84,207	\$ 150,696	\$ 0					\$ 234,904	\$ 145,779
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 1	\$ 1	\$ 7
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 698,813	\$ 183,167	\$ 137,075				\$ 173,556	\$ 1,192,611	\$ 492,195
Civil							\$ 193,243	\$ 193,243	\$ 188,789
Criminal									\$ 0
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the JCC							\$ 217,773	\$ 217,773	\$ 51,310
Trust Interest Payable							\$ 14,638	\$ 14,638	\$ 15,854
Miscellaneous Trust									
Total Trust Deposits							\$ 425,655	\$ 425,655	\$ 255,954
Accrued Payroll	\$ 264,912							\$ 264,912	\$ 254,103
Benefits Payable	\$ 176							\$ 176	\$ 1,297
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ (180,436)							\$ (180,436)	\$ 0
Total Payroll Liabilities	\$ 84,652							\$ 84,652	\$ 255,400
Revenue Collected in Advance	\$ 51,554	\$ 217,645						\$ 269,199	\$ 291,864
Liabilities For Deposits	\$ 18,619						\$ 1,192	\$ 19,811	\$ 17,899
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 70,173	\$ 217,645					\$ 4,454	\$ 292,272	\$ 313,025
Total Liabilities	\$ 853,638	\$ 400,812	\$ 137,075				\$ 603,664	\$ 1,995,190	\$ 1,316,574
Total Fund Balance	\$ 933,576	\$ 385,749	\$ 0					\$ 1,319,325	\$ 2,371,827
Total Liabilities and Fund Balance	\$ 1,787,214	\$ 786,562	\$ 137,075				\$ 603,664	\$ 3,314,515	\$ 3,688,401

**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 June											
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	Debt Service						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 7,270,763	\$ 59,736						\$ 7,330,499	\$ 8,245,750	\$ 8,943,187	\$ 8,742,252
Improvement and Modernization Fund	\$ 18,917							\$ 18,917	\$ 18,917	\$ 38,581	\$ 32,917
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 558,437							\$ 558,437	\$ 558,417	\$ 619,819	\$ 590,103
Civil Coordination Reimbursement (0150091)	\$ 1,148,111	\$ 502,907						\$ 1,651,018	\$ 1,710,545	\$ 1,346,641	\$ 1,039,261
MOU Reimbursements (0150010 and General)	\$ 45,118							\$ 45,118	\$ 45,118	\$ 45,118	\$ 45,118
Other Miscellaneous											
	\$ 9,041,347	\$ 562,643						\$ 9,603,990	\$ 10,578,747	\$ 10,993,347	\$ 10,449,651
Grants											
AB 1058 Commissioner/Facilitator			\$ 362,018					\$ 362,018	\$ 417,694	\$ 441,023	\$ 479,184
Other Judicial Council Grants	\$ 0		\$ 57,081					\$ 57,081	\$ 85,522	\$ 17,905	\$ 17,822
Non-Judicial Council Grants											
	\$ 0		\$ 419,098					\$ 419,098	\$ 503,216	\$ 458,928	\$ 497,006
Other Financing Sources											
Interest Income	\$ 14,161	\$ 8,174						\$ 22,335	\$ 50,000	\$ 62,794	\$ 45,000
Investment Income											
Donations											
Local Fees	\$ 66,360	\$ 33,777						\$ 100,137	\$ 136,867	\$ 130,420	\$ 144,500
Non-Fee Revenues											
Enhanced Collections		\$ 318,540						\$ 318,540	\$ 275,000	\$ 381,373	\$ 270,000
Escheatment											
Prior Year Revenue	\$ (98,610)		\$ 8,084					\$ (90,526)		\$ 28	
County Program - Restricted	\$ 105,601	\$ 521						\$ 106,122	\$ 145,500	\$ 138,610	\$ 169,961
Reimbursement Other	\$ 44,668							\$ 44,668		\$ 1,814	
Sale of Fixed Assets											
Other Miscellaneous	\$ 68							\$ 68		\$ 94	\$ 100
	\$ 132,248	\$ 361,013	\$ 8,084					\$ 501,345	\$ 607,367	\$ 715,132	\$ 629,561
Total Revenues	\$ 9,173,595	\$ 923,656	\$ 427,182					\$ 10,524,433	\$ 11,689,330	\$ 12,167,407	\$ 11,576,218
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,678,063	\$ 61,338	\$ 215,087					\$ 4,954,488	\$ 5,322,771	\$ 5,183,094	\$ 5,078,688
Temp Help											
Overtime	\$ 6,305							\$ 6,305	\$ 10,000	\$ 5,096	\$ 10,000
Staff Benefits	\$ 2,100,299	\$ 13,065	\$ 90,680					\$ 2,204,043	\$ 2,410,537	\$ 2,172,445	\$ 2,204,540
	\$ 6,784,666	\$ 74,402	\$ 305,767					\$ 7,164,836	\$ 7,743,308	\$ 7,360,635	\$ 7,293,228
Operating Expenses and Equipment											
General Expense	\$ 206,257	\$ 52,711	\$ 38,431					\$ 297,400	\$ 437,394	\$ 379,957	\$ 361,136
Printing	\$ 9,555							\$ 9,555	\$ 12,850	\$ 11,426	\$ 14,100
Telecommunications	\$ 15,800		\$ 1,615					\$ 17,415	\$ 43,225	\$ 45,117	\$ 38,725
Postage	\$ 45,976							\$ 45,976	\$ 48,175	\$ 46,116	\$ 48,175
Insurance	\$ 10,048							\$ 10,048	\$ 10,313	\$ 8,238	\$ 8,200
In-State Travel	\$ 178							\$ 178	\$ 32,658	\$ 21,479	\$ 26,850
Out-of-State Travel											
Training	\$ 3,259							\$ 3,259	\$ 10,500	\$ 3,073	\$ 14,700
Security Services	\$ 543,440		\$ 14,953					\$ 558,393	\$ 560,719	\$ 589,745	\$ 619,000
Facility Operations	\$ 370,437		\$ 5,775					\$ 376,212	\$ 521,863	\$ 128,069	\$ 474,817
Utilities											
Contracted Services	\$ 1,652,004	\$ 765,310	\$ 32,503					\$ 2,449,817	\$ 2,635,840	\$ 2,474,365	\$ 2,399,760
Consulting and Professional Services	\$ 61,629							\$ 61,629	\$ 55,000	\$ 51,181	\$ 65,500
Information Technology	\$ 344,078	\$ 14,450	\$ 22,536					\$ 381,064	\$ 371,910	\$ 422,722	\$ 374,618
Major Equipment	\$ 164,485							\$ 164,485	\$ 25,000	\$ 112,707	\$ 104,000
Other Items of Expense											
	\$ 3,427,146	\$ 832,471	\$ 115,814					\$ 4,375,431	\$ 4,765,447	\$ 4,294,194	\$ 4,549,581
Special Items of Expense											
Grand Jury	\$ 354							\$ 354	\$ 350	\$ 0	\$ 350
Jury Costs	\$ 13,719							\$ 13,719	\$ 25,150	\$ 26,941	\$ 25,150
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (64,277)	\$ 6,854	\$ 57,423					\$ 0	\$ 0	\$ 0	\$ 79,569
Prior Year Expense Adjustment	\$ 14,512		\$ 8,084					\$ 22,595	\$ 20,997	\$ 20,997	
	\$ (35,692)	\$ 6,854	\$ 65,507					\$ 36,669	\$ 25,500	\$ 47,939	\$ 105,069
Total Expenditures	\$ 10,176,120	\$ 913,728	\$ 487,087					\$ 11,576,935	\$ 12,534,255	\$ 11,702,768	\$ 11,947,878
Excess (Deficit) of Revenues Over Expenditures	\$ (1,002,526)	\$ 9,928	\$ (59,905)					\$ (1,052,503)	\$ (844,925)	\$ 464,639	\$ (371,660)
Operating Transfers In (Out)	\$ (67,784)	\$ 7,879	\$ 59,905					\$ 0	\$ 0	\$ 0	\$ 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)	\$ 933,576	\$ 385,749	\$ 0					\$ 1,319,325	\$ 1,526,902	\$ 2,371,827	\$ 1,535,528

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

For the month ended June										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 2,131,276	\$ 903,931					\$ 3,035,207	\$ 3,271,964	\$ 2,985,761	\$ 3,169,427
Traffic & Other Infractions	\$ 451,645						\$ 451,645	\$ 503,506	\$ 442,897	\$ 470,371
Other Criminal Cases	\$ 764,725	\$ 521,602					\$ 1,286,327	\$ 1,410,044	\$ 861,958	\$ 651,787
Civil	\$ 817,415	\$ 100			\$ 0		\$ 817,515	\$ 860,679	\$ 830,735	\$ 774,988
Family & Children Services	\$ 636,707	\$ 68,915			\$ 57,423		\$ 763,044	\$ 937,109	\$ 876,422	\$ 893,107
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 26,898	\$ 413,456					\$ 440,354	\$ 478,303	\$ 480,331	\$ 546,659
Juvenile Delinquency Services	\$ 57,385						\$ 57,385	\$ 66,995	\$ 56,903	\$ 59,054
Other Court Operations	\$ 245,998	\$ 18,060					\$ 264,058	\$ 327,029	\$ 274,942	\$ 290,760
Court Interpreters	\$ 222,400	\$ 336,037					\$ 558,437	\$ 613,443	\$ 543,399	\$ 590,103
Jury Services	\$ 171,070	\$ 26,530	\$ 13,719				\$ 211,319	\$ 226,567	\$ 248,231	\$ 225,612
Security		\$ 704,485					\$ 704,485	\$ 588,954	\$ 631,897	\$ 658,384
Trial Court Operations Program	\$ 5,525,518	\$ 2,993,115	\$ 13,719		\$ 57,423		\$ 8,589,776	\$ 9,284,593	\$ 8,233,476	\$ 8,330,252
Enhanced Collections	\$ 13,966	\$ 302,469			\$ 2,106		\$ 318,540	\$ 272,646	\$ 381,373	\$ 270,000
Other Non-Court Operations		\$ 8,400	\$ 354				\$ 8,754	\$ 11,104	\$ 8,400	\$ 8,750
Non-Court Operations Program	\$ 13,966	\$ 310,869	\$ 354		\$ 2,106		\$ 327,294	\$ 283,750	\$ 389,773	\$ 278,750
Executive Office	\$ 422,124	\$ 11,717			\$ (2,106)		\$ 431,736	\$ 498,414	\$ 499,761	\$ 408,637
Fiscal Services	\$ 210,488	\$ 5,763					\$ 216,251	\$ 261,004	\$ 378,857	\$ 382,034
Human Resources	\$ 363,552	\$ 36,687					\$ 400,240	\$ 276,931	\$ 417,956	\$ 397,402
Business & Facilities Services	\$ 320,728	\$ 600,249			\$ (57,423)	\$ 22,595	\$ 886,149	\$ 1,115,736	\$ 982,725	\$ 1,422,314
Information Technology	\$ 308,460	\$ 417,030					\$ 725,490	\$ 813,827	\$ 800,220	\$ 728,489
Court Administration Program	\$ 1,625,352	\$ 1,071,447			\$ (59,529)	\$ 22,595	\$ 2,659,865	\$ 2,965,912	\$ 3,079,518	\$ 3,338,876
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,164,836	\$ 4,375,431	\$ 14,073		\$ 0	\$ 22,595	\$ 11,576,935	\$ 12,534,255	\$ 11,702,768	\$ 11,947,878

Constraints on Fiscal Year-End Fund Balance - Summary

Kings

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	111,083	-	111,083	-	-	-	-	-	111,083	
Restricted	53,034	-	53,034	385,749	-	-	-	-	438,783	
Committed	49,785	-	49,785	-	-	-	-	-	49,785	
Assigned	719,674	-	719,674	-	-	-	-	-	719,674	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 933,576	\$ -	\$ 933,576	\$ 385,749	\$ -	\$ -	\$ -	\$ -	\$ 1,319,325	