

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.

Melana Zabolteski

Signature of Presiding Judge or Court Executive

10-18-21

Date

Kings

Court

FY 2021-2022 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings

Court

FY 2021-2022 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

1	Q1 - N/A
2	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings

Court

FY 2021-2022 Q1

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)	94.2	81.2			

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 September								
		Fiscal Year 2021/22						2020/21		
		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		\$ (554,700)	\$ 600,525	\$ (82,505)			\$ 4,533	\$ (32,147)	\$ (27,945)	
Payroll		\$ 25,000						\$ 25,000	\$ 0	
Jury		\$ 0						\$ 0	\$ 0	
Revolving		\$ 10,000						\$ 10,000	\$ 10,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ 0	\$ 0	\$ (424)	
Credit Card										
Cash on Hand		\$ 3,200						\$ 3,200	\$ 3,200	
Cash with County							\$ 217,773	\$ 217,773	\$ 51,310	
Cash Outside of the JCC										
Cash Equivalents		\$ 3,116,093					\$ 382,813	\$ 3,498,906	\$ 4,046,505	
Total Cash and Cash Equivalents		\$ 2,599,593	\$ 600,525	\$ (82,505)			\$ 605,119	\$ 3,722,733	\$ 4,082,646	
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		\$ 393,946	\$ 0	\$ 61,647				\$ 455,593	\$ 229,321	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From										
Total Receivables		\$ 393,946	\$ 0	\$ 61,647				\$ 455,593	\$ 229,321	
Prepaid Expenses - General		\$ 93,888		\$ 0				\$ 93,888	\$ 288,221	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses		\$ 93,888		\$ 0				\$ 93,888	\$ 288,221	
Other Assets										
Total Other Assets										
Total Assets		\$ 3,087,427	\$ 600,525	\$ (20,858)			\$ 605,119	\$ 4,272,214	\$ 4,600,188	

LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,865	\$ 0	\$ 0				\$ 0	\$ 2,865	\$ 7,979
Due to Other Funds		\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 4,788							\$ 4,788	\$ 0
TC145 Liability							\$ 169,688	\$ 169,688	\$ 142,373
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	\$ 13
Interest							\$ 1	\$ 1	\$ 14
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 7,654	\$ 0	\$ 0				\$ 169,690	\$ 177,343	\$ 150,379
Civil							\$ 198,563	\$ 198,563	\$ 189,277
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 217,773	\$ 217,773	\$ 51,310
Trust Interest Payable							\$ 14,640	\$ 14,640	\$ 15,881
Miscellaneous Trust									
Total Trust Deposits							\$ 430,976	\$ 430,976	\$ 256,468
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (26,829)							\$ (26,829)	\$ (31,613)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 25,587							\$ 25,587	\$ 911
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (1,242)							\$ (1,242)	\$ (30,702)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
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	\$ 18,619	\$ 0					\$ 4,454	\$ 23,073	\$ 21,161
Total Liabilities	\$ 25,031	\$ 0	\$ 0				\$ 605,119	\$ 630,150	\$ 397,307
Total Fund Balance	\$ 3,062,396	\$ 600,525	\$ (20,858)					\$ 3,642,063	\$ 4,202,881
Total Liabilities and Fund Balance	\$ 3,087,427	\$ 600,525	\$ (20,858)				\$ 605,119	\$ 4,272,214	\$ 4,600,188

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 2021/22										2020/21	
	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	\$ 3,911,191	\$ 5,117					\$ 3,916,307	\$ 9,955,203	\$ 3,513,206	\$ 8,245,750	
Improvement and Modernization Fund	\$ (18,917)						\$ (18,917)	\$ 18,917	\$ 0	\$ 18,917	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 58,317						\$ 58,317	\$ 558,417	\$ (52,848)	\$ 558,417	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 452,594	\$ 217,645					\$ 670,240	\$ 1,862,215	\$ 427,289	\$ 1,710,545	
Other Miscellaneous								\$ 45,118		\$ 45,118	
	\$ 4,403,185	\$ 222,762					\$ 4,625,947	\$ 12,439,870	\$ 3,887,648	\$ 10,578,747	
Grants											
AB 1058 Commissioner/Facilitator			\$ 61,647				\$ 61,647	\$ 466,813	\$ 27,623	\$ 417,694	
Other Judicial Council Grants			\$ (4,788)				\$ (4,788)	\$ 66,531	\$ (8,953)	\$ 85,522	
Non-Judicial Council Grants											
			\$ 56,859				\$ 56,859	\$ 533,344	\$ 18,671	\$ 503,216	
Other Financing Sources											
Interest Income	\$ 8	\$ 9					\$ 18	\$ 27,000	\$ 4,724	\$ 50,000	
Investment Income											
Donations											
Local Fees	\$ 4,475	\$ 2,382					\$ 6,857	\$ 93,500	\$ 9,344	\$ 136,867	
Non-Fee Revenues											
Enhanced Collections		\$ 45,305					\$ 45,305	\$ 300,000	\$ 54,295	\$ 275,000	
Escheatment											
Prior Year Revenue			\$ 0				\$ 0		\$ 743		
County Program - Restricted	\$ 0	\$ 70					\$ 70	\$ 144,700	\$ 85	\$ 145,500	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 11						\$ 11		\$ 0		
	\$ 4,495	\$ 47,766	\$ 0				\$ 52,260	\$ 565,200	\$ 69,193	\$ 607,367	
Total Revenues	\$ 4,407,680	\$ 270,527	\$ 56,859				\$ 4,735,066	\$ 13,538,414	\$ 3,975,511	\$ 11,689,330	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,064,761	\$ 6,830	\$ 30,845				\$ 1,102,436	\$ 5,589,319	\$ 1,072,771	\$ 5,322,771	
Temp Help											
Overtime	\$ 439						\$ 439		\$ 532	\$ 10,000	
Staff Benefits	\$ 576,679	\$ 2,227	\$ 14,148				\$ 593,054	\$ 2,594,249	\$ 610,218	\$ 2,410,537	
	\$ 1,641,879	\$ 9,057	\$ 44,992				\$ 1,695,928	\$ 8,183,568	\$ 1,683,522	\$ 7,743,308	
Operating Expenses and Equipment											
General Expense	\$ 96,223	\$ 0	\$ 13,712				\$ 109,935	\$ 365,253	\$ 8,296	\$ 437,394	
Printing	\$ 595						\$ 595	\$ 13,350	\$ 1,151	\$ 12,850	
Telecommunications	\$ 6,926		\$ 249				\$ 7,175	\$ 43,450	\$ 6,275	\$ 43,225	
Postage	\$ 9,532						\$ 9,532	\$ 51,200	\$ 7,303	\$ 48,175	
Insurance								\$ 11,500		\$ 10,313	
In-State Travel	\$ (66)						\$ (66)	\$ 22,308	\$ 24	\$ 32,658	

Out-of-State Travel										
Training	\$ 750						\$ 750	\$ 6,509		\$ 10,500
Security Services	\$ 57,819		\$ 2,362				\$ 60,181	\$ 609,000	\$ 68,044	\$ 560,719
Facility Operations	\$ 43,386		\$ 846				\$ 44,232	\$ 153,025	\$ 43,173	\$ 521,863
Utilities										
Contracted Services	\$ 358,209	\$ 45,608	\$ 7,107				\$ 410,923	\$ 2,612,454	\$ 291,019	\$ 2,635,840
Consulting and Professional Services	\$ 10,198						\$ 10,198	\$ 65,000	\$ 10,500	\$ 55,000
Information Technology	\$ 53,428						\$ 53,428	\$ 417,040	\$ 4,295	\$ 371,910
Major Equipment								\$ 28,500	\$ 19,594	\$ 25,000
Other Items of Expense										
	\$ 636,999	\$ 45,608	\$ 24,275				\$ 706,882	\$ 4,398,589	\$ 459,674	\$ 4,765,447
Special Items of Expense										
Grand Jury	\$ 196						\$ 196	\$ 350	\$ 199	\$ 350
Jury Costs	\$ 9,321						\$ 9,321	\$ 26,650		\$ 25,150
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (9,536)	\$ 1,087	\$ 8,450				\$ 0	\$ 89,961	\$ 0	\$ 0
Prior Year Expense Adjustment								\$ 11,000	\$ 1,063	
	\$ (19)	\$ 1,087	\$ 8,450				\$ 9,517	\$ 127,961	\$ 1,262	\$ 25,500
Total Expenditures	\$ 2,278,859	\$ 55,752	\$ 77,717				\$ 2,412,328	\$ 12,710,118	\$ 2,144,457	\$ 12,534,255
Excess (Deficit) of Revenues Over Expenditures	\$ 2,128,821	\$ 214,776	\$ (20,858)				\$ 2,322,739	\$ 828,296	\$ 1,831,054	\$ (844,925)
Operating Transfers In (Out)								\$ 0		\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 933,576	\$ 385,749	\$ 0				\$ 1,319,325	\$ 1,319,325	\$ 2,371,827	\$ 2,371,827
Ending Balance (Deficit)	\$ 3,062,396	\$ 600,525	\$ (20,858)				\$ 3,642,063	\$ 2,147,621	\$ 4,202,881	\$ 1,526,902

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

For the month ended September										
	Fiscal Year 2021/22							2020/21		
	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	\$ 478,478	\$ 243,846					\$ 722,323	\$ 3,401,522	\$ 661,370	\$ 3,271,964
Traffic & Other Infractions	\$ 105,449						\$ 105,449	\$ 563,593	\$ 90,339	\$ 503,506
Other Criminal Cases	\$ 150,023	\$ 0				\$ 0	\$ 150,023	\$ 1,372,207	\$ 175,374	\$ 1,410,044
Civil	\$ 192,570	\$ (100)					\$ 192,470	\$ 892,244	\$ 173,423	\$ 860,679
Family & Children Services	\$ 161,306	\$ 12,420					\$ 182,175	\$ 1,123,439	\$ 157,496	\$ 937,109
Probate, Guardianship & Mental Health Services						\$ 8,450				
Juvenile Dependency Services		\$ 30,745					\$ 30,745	\$ 457,725	\$ 13,254	\$ 478,303
Juvenile Delinquency Services	\$ 12,328						\$ 12,328	\$ 69,506	\$ 12,093	\$ 66,995
Other Court Operations	\$ 45,607						\$ 45,607	\$ 322,768	\$ 37,597	\$ 327,029
Court Interpreters	\$ 46,109	\$ 81,551					\$ 127,659	\$ 696,541	\$ 101,602	\$ 613,443
Jury Services	\$ 39,928	\$ 4,271	\$ 9,321				\$ 53,521	\$ 250,940	\$ 34,980	\$ 226,567
Security		\$ 60,181					\$ 60,181	\$ 601,998	\$ 69,244	\$ 588,954
Trial Court Operations Program	\$ 1,231,798	\$ 432,913	\$ 9,321			\$ 8,450	\$ 1,682,482	\$ 9,752,483	\$ 1,526,772	\$ 9,284,593
Enhanced Collections	\$ 1,596	\$ 43,508				\$ 201	\$ 45,305	\$ 300,000	\$ 54,295	\$ 272,646
Other Non-Court Operations		\$ 2,100	\$ 196				\$ 2,296	\$ 8,750	\$ 2,299	\$ 11,104
Non-Court Operations Program	\$ 1,596	\$ 45,608	\$ 196			\$ 201	\$ 47,601	\$ 308,750	\$ 56,594	\$ 283,750
Executive Office	\$ 131,783	\$ 1,716				\$ (201)	\$ 133,298	\$ 481,402	\$ 98,884	\$ 498,414
Fiscal Services	\$ 42,990	\$ 878					\$ 43,867	\$ 273,106	\$ 51,584	\$ 261,004
Human Resources	\$ 149,112	\$ 7,024					\$ 156,137	\$ 284,285	\$ 174,448	\$ 276,931
Business & Facilities Services	\$ 70,472	\$ 108,103				\$ (8,450)	\$ 170,125	\$ 849,542	\$ 160,734	\$ 1,115,736
Information Technology	\$ 68,177	\$ 110,640					\$ 178,817	\$ 760,550	\$ 75,441	\$ 813,827
Court Administration Program	\$ 462,534	\$ 228,361				\$ (8,651)	\$ 682,244	\$ 2,648,885	\$ 561,090	\$ 2,965,912
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,695,928	\$ 706,882	\$ 9,517			\$ 0	\$ 2,412,328	\$ 12,710,118	\$ 2,144,457	\$ 12,534,255