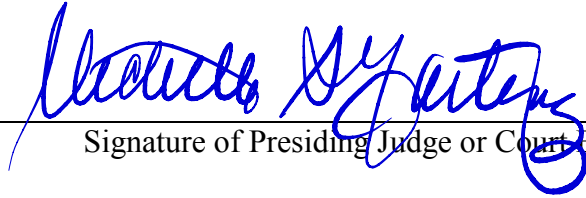


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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.



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Signature of Presiding Judge or Court Executive



Date

Kings

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Court

FY 2020-2021 Q2

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Kings

Court

FY 2020-2021 Q2

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Q1 - N/A
2	Q2 - Quarter 2 had 1 additional vacant position
3	
4	
5	
6	
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Kings

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Court

FY 2020-2021 Q2

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Fiscal Year and Ending Quarter

		Positions (FTEs) Filled				
		Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	93.2	83.2	84.2			

<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 December									
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						
<b>ASSETS</b>									
Operations	\$ (492,269)	\$ 641,573	\$ (204,598)				\$ 8,552	\$ (46,742)	\$ 9,436
Payroll	\$ 0							\$ 0	\$ 131,717
Jury	\$ 0							\$ 0	\$ 20,000
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (7,719)	\$ (7,719)	\$ (401)
Credit Card									
Cash on Hand	\$ 3,200							\$ 3,200	\$ 3,200
Cash with County	\$ 0						\$ 51,310	\$ 51,310	\$ 17,872
Cash Outside of the JCC									
Cash Equivalents	\$ 3,684,867						\$ 331,386	\$ 4,016,253	\$ 4,102,110
<b>Total Cash and Cash Equivalents</b>	<b>\$ 3,205,798</b>	<b>\$ 641,573</b>	<b>\$ (204,598)</b>				<b>\$ 383,530</b>	<b>\$ 4,026,303</b>	<b>\$ 4,293,934</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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							\$ 0	\$ 0	\$ 0
Due From State	\$ 327,165	\$ 0	\$ 171,350					\$ 498,515	\$ 420,454
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 327,165</b>	<b>\$ 0</b>	<b>\$ 171,350</b>				<b>\$ 0</b>	<b>\$ 498,515</b>	<b>\$ 420,454</b>
Prepaid Expenses - General	\$ 283,873		\$ 0					\$ 283,873	\$ 1,806
Salary and Travel Advances									\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 283,873</b>		<b>\$ 0</b>					<b>\$ 283,873</b>	<b>\$ 1,806</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 3,816,837</b>	<b>\$ 641,573</b>	<b>\$ (33,248)</b>				<b>\$ 383,530</b>	<b>\$ 4,808,691</b>	<b>\$ 4,716,194</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 13,480	\$ 0	\$ 0				\$ 0	\$ 13,480	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State									
TC145 Liability							\$ 119,681	\$ 119,681	\$ 157,923
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 242							\$ 242	\$ 65
Interest							\$ 8	\$ 8	\$ 471
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 13,722</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 119,689</b>	<b>\$ 133,411</b>	<b>\$ 158,458</b>
Civil							\$ 193,751	\$ 193,751	\$ 192,048
Criminal									\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 51,310	\$ 51,310	\$ 17,872
Trust Interest Payable							\$ 14,614	\$ 14,614	\$ 15,152
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 259,675</b>	<b>\$ 259,675</b>	<b>\$ 225,072</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (30,397)							\$ (30,397)	\$ (27,905)
Deferred Compensation Payable	\$ (69)							\$ (69)	\$ 0
Deductions Payable	\$ (1,014)							\$ (1,014)	\$ (35,676)
Payroll Clearing									\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (31,480)</b>							<b>\$ (31,480)</b>	<b>\$ (63,580)</b>
Revenue Collected in Advance		\$ 0						\$ 0	
Liabilities For Deposits	\$ 17,881						\$ 904	\$ 18,785	\$ 12,844
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 5,132
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 17,881</b>	<b>\$ 0</b>					<b>\$ 4,166</b>	<b>\$ 22,047</b>	<b>\$ 17,976</b>
<b>Total Liabilities</b>	<b>\$ 123</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 383,530</b>	<b>\$ 383,653</b>	<b>\$ 337,927</b>
<b>Total Fund Balance</b>	<b>\$ 3,816,714</b>	<b>\$ 641,573</b>	<b>\$ (33,248)</b>					<b>\$ 4,425,038</b>	<b>\$ 4,378,267</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,816,837</b>	<b>\$ 641,573</b>	<b>\$ (33,248)</b>				<b>\$ 383,530</b>	<b>\$ 4,808,691</b>	<b>\$ 4,716,194</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 December											
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						
		Non-Grant	Grant								
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 5,614,823	\$ 20,147					\$ 5,634,970	\$ 8,245,750	\$ 5,914,603	\$ 8,742,252	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 18,917		\$ 32,917	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 108,840						\$ 108,840	\$ 558,417	\$ 195,752	\$ 590,103	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 511,519	\$ 401,897					\$ 913,415	\$ 1,710,545	\$ 876,770	\$ 1,039,261	
Other Miscellaneous	\$ 45,118						\$ 45,118	\$ 45,118	\$ 45,118	\$ 45,118	
	<b>\$ 6,280,300</b>	<b>\$ 422,043</b>					<b>\$ 6,702,344</b>	<b>\$ 10,578,747</b>	<b>\$ 7,032,243</b>	<b>\$ 10,449,651</b>	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 171,337				\$ 171,337	\$ 417,694	\$ 206,964	\$ 479,184	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 85,522	\$ 0	\$ 17,822	
Non-Judicial Council Grants											
			<b>\$ 171,337</b>				<b>\$ 171,337</b>	<b>\$ 503,216</b>	<b>\$ 206,964</b>	<b>\$ 497,006</b>	
<b>Other Financing Sources</b>											
Interest Income	\$ 4,397	\$ 6,019					\$ 10,415	\$ 50,000	\$ 18,251	\$ 45,000	
Investment Income											
Donations											
Local Fees	\$ 26,594	\$ 10,928					\$ 37,522	\$ 136,867	\$ 32,704	\$ 144,500	
Non-Fee Revenues											
Enhanced Collections		\$ 139,009					\$ 139,009	\$ 275,000	\$ 149,046	\$ 270,000	
Escheatment											
Prior Year Revenue	\$ 743						\$ 743		\$ 28		
County Program - Restricted	\$ 26,667	\$ 207					\$ 26,875	\$ 145,500	\$ 40,138	\$ 169,961	
Reimbursement Other									\$ 828		
Sale of Fixed Assets											
Other Miscellaneous	\$ 47						\$ 47		\$ 14	\$ 100	
	<b>\$ 58,448</b>	<b>\$ 156,162</b>					<b>\$ 214,611</b>	<b>\$ 607,367</b>	<b>\$ 241,009</b>	<b>\$ 629,561</b>	
<b>Total Revenues</b>	<b>\$ 6,338,749</b>	<b>\$ 578,205</b>	<b>\$ 171,337</b>				<b>\$ 7,088,291</b>	<b>\$ 11,689,330</b>	<b>\$ 7,480,216</b>	<b>\$ 11,576,218</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 2,211,524	\$ 22,407	\$ 85,413				\$ 2,319,345	\$ 5,322,771	\$ 2,330,971	\$ 5,078,688	
Temp Help											
Overtime	\$ 1,283						\$ 1,283	\$ 10,000	\$ 3,179	\$ 10,000	
Staff Benefits	\$ 1,116,465	\$ 5,189	\$ 36,877				\$ 1,158,531	\$ 2,410,537	\$ 987,761	\$ 2,204,540	
	<b>\$ 3,329,272</b>	<b>\$ 27,596</b>	<b>\$ 122,291</b>				<b>\$ 3,479,159</b>	<b>\$ 7,743,308</b>	<b>\$ 3,321,911</b>	<b>\$ 7,293,228</b>	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 63,866	\$ 225	\$ 18,093				\$ 82,185	\$ 437,394	\$ 119,128	\$ 361,136	
Printing	\$ 3,012						\$ 3,012	\$ 12,850	\$ 5,892	\$ 14,100	
Telecommunications	\$ 4,433		\$ 902				\$ 5,334	\$ 43,225	\$ 13,147	\$ 38,725	
Postage	\$ 21,207						\$ 21,207	\$ 48,175	\$ 19,686	\$ 48,175	
Insurance	\$ 10,048						\$ 10,048	\$ 10,313	\$ 8,238	\$ 8,200	
In-State Travel	\$ 51						\$ 51	\$ 32,658	\$ 15,804	\$ 26,850	
Out-of-State Travel											
Training	\$ 879						\$ 879	\$ 10,500	\$ 2,023	\$ 14,700	
Security Services	\$ 209,459		\$ 6,800				\$ 216,259	\$ 560,719	\$ 221,313	\$ 619,000	
Facility Operations	\$ 85,704		\$ 2,503				\$ 88,207	\$ 521,863	\$ 43,472	\$ 474,817	
Utilities											
Contracted Services	\$ 714,471	\$ 259,612	\$ 14,098				\$ 988,181	\$ 2,635,840	\$ 1,098,413	\$ 2,399,760	
Consulting and Professional Services	\$ 25,779						\$ 25,779	\$ 55,000	\$ 18,692	\$ 65,500	
Information Technology	\$ 33,213	\$ 14,450	\$ 22,574				\$ 70,237	\$ 371,910	\$ 15,963	\$ 374,618	
Major Equipment	\$ 19,594						\$ 19,594	\$ 25,000	\$ 84,974	\$ 104,000	
Other Items of Expense											
	<b>\$ 1,191,713</b>	<b>\$ 274,287</b>	<b>\$ 64,971</b>				<b>\$ 1,530,972</b>	<b>\$ 4,765,447</b>	<b>\$ 1,666,745</b>	<b>\$ 4,549,581</b>	
<b>Special Items of Expense</b>											
Grand Jury	\$ 199						\$ 199	\$ 350	\$ 0	\$ 350	
Jury Costs	\$ 3,561						\$ 3,561	\$ 25,150	\$ 19,050	\$ 25,150	
Judgements, Settlements and Claims											
Debt Service											
Other											
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (20,014)	\$ 2,691	\$ 17,323				\$ 0	\$ 0	\$ 0	\$ 79,569	
Prior Year Expense Adjustment	\$ 21,190						\$ 21,190		\$ 1,431		
	<b>\$ 4,935</b>	<b>\$ 2,691</b>	<b>\$ 17,323</b>				<b>\$ 24,950</b>	<b>\$ 25,500</b>	<b>\$ 20,481</b>	<b>\$ 105,069</b>	
<b>Total Expenditures</b>	<b>\$ 4,525,920</b>	<b>\$ 304,575</b>	<b>\$ 204,585</b>				<b>\$ 5,035,080</b>	<b>\$ 12,534,255</b>	<b>\$ 5,009,137</b>	<b>\$ 11,947,878</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 1,812,829</b>	<b>\$ 273,631</b>	<b>\$ (33,248)</b>				<b>\$ 2,053,211</b>	<b>\$ (844,925)</b>	<b>\$ 2,471,079</b>	<b>\$ (371,660)</b>	
<b>Operating Transfers In (Out)</b>								<b>\$ 0</b>		<b>\$ 0</b>	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 2,003,885	\$ 367,942	\$ 0				\$ 2,371,827	\$ 2,371,827	\$ 1,907,188	\$ 1,907,188	
Ending Balance (Deficit)	<b>\$ 3,816,714</b>	<b>\$ 641,573</b>	<b>\$ (33,248)</b>				<b>\$ 4,425,038</b>	<b>\$ 1,526,902</b>	<b>\$ 4,378,267</b>	<b>\$ 1,535,528</b>	

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

	For the month ended December									
	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	\$ 1,006,662	\$ 422,966					\$ 1,429,628	\$ 3,271,964	\$ 1,343,245	\$ 3,169,427
Traffic & Other Infractions	\$ 198,807						\$ 198,807	\$ 503,506	\$ 202,748	\$ 470,371
Other Criminal Cases	\$ 403,244	\$ 140,187				\$ 0	\$ 543,431	\$ 1,410,044	\$ 334,823	\$ 651,787
Civil	\$ 375,252						\$ 375,252	\$ 860,679	\$ 389,519	\$ 774,988
Family & Children Services	\$ 298,583	\$ 32,806					\$ 348,711	\$ 937,109	\$ 408,961	\$ 893,107
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 26,898	\$ 140,246					\$ 167,144	\$ 478,303	\$ 139,371	\$ 546,659
Juvenile Delinquency Services	\$ 27,193						\$ 27,193	\$ 66,995	\$ 25,175	\$ 59,054
Other Court Operations	\$ 123,467	\$ 0					\$ 123,467	\$ 327,029	\$ 120,143	\$ 290,760
Court Interpreters	\$ 106,071	\$ 144,374					\$ 250,445	\$ 613,443	\$ 242,108	\$ 590,103
Jury Services	\$ 76,525	\$ 19,966	\$ 3,561				\$ 100,052	\$ 226,567	\$ 121,966	\$ 225,612
Security		\$ 217,459					\$ 217,459	\$ 588,954	\$ 250,643	\$ 658,384
<b>Trial Court Operations Program</b>	<b>\$ 2,642,701</b>	<b>\$ 1,118,005</b>	<b>\$ 3,561</b>				<b>\$ 3,781,590</b>	<b>\$ 9,284,593</b>	<b>\$ 3,578,702</b>	<b>\$ 8,330,252</b>
Enhanced Collections	\$ 7,936	\$ 129,900			\$ 1,172		\$ 139,009	\$ 272,646	\$ 149,046	\$ 270,000
Other Non-Court Operations		\$ 4,200	\$ 199				\$ 4,399	\$ 11,104	\$ 4,301	\$ 8,750
<b>Non-Court Operations Program</b>	<b>\$ 7,936</b>	<b>\$ 134,100</b>	<b>\$ 199</b>				<b>\$ 143,407</b>	<b>\$ 283,750</b>	<b>\$ 153,346</b>	<b>\$ 278,750</b>
Executive Office	\$ 196,097	\$ 5,524			\$ (1,172)		\$ 200,448	\$ 498,414	\$ 234,282	\$ 408,637
Fiscal Services	\$ 100,163	\$ 1,852					\$ 102,015	\$ 261,004	\$ 164,702	\$ 382,034
Human Resources	\$ 227,759	\$ 18,079					\$ 245,838	\$ 276,931	\$ 196,758	\$ 397,402
Business & Facilities Services	\$ 152,204	\$ 189,970			\$ (17,323)	\$ 21,190	\$ 346,040	\$ 1,115,736	\$ 518,435	\$ 1,422,314
Information Technology	\$ 152,299	\$ 63,443					\$ 215,742	\$ 813,827	\$ 162,911	\$ 728,489
<b>Court Administration Program</b>	<b>\$ 828,522</b>	<b>\$ 278,867</b>			<b>\$ (18,495)</b>	<b>\$ 21,190</b>	<b>\$ 1,110,083</b>	<b>\$ 2,965,912</b>	<b>\$ 1,277,089</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>\$ 3,479,159</b>	<b>\$ 1,530,972</b>	<b>\$ 3,760</b>		<b>\$ 0</b>	<b>\$ 21,190</b>	<b>\$ 5,035,080</b>	<b>\$ 12,534,255</b>	<b>\$ 5,009,137</b>	<b>\$ 11,947,878</b>