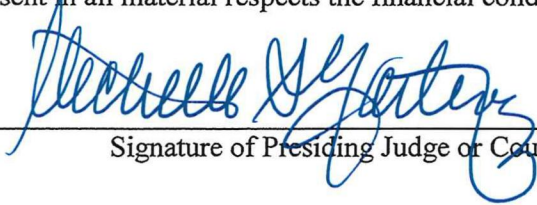


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

4/14/2021

Date

Kings

Court

FY 2020-2021 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings

Court

FY 2020-2021 Q3

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	
5	
6	
7	
8	
9	
10	
11	
12	

**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Kings

Court

FY 2020-2021 Q3

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	

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 March									
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	\$ (627,804)	\$ 723,846	\$ (139,187)				\$ 4,348	\$ (38,796)	\$ 63,110
Payroll	\$ 2,983							\$ 2,983	\$ 0
Jury	\$ 0							\$ 0	\$ 20,000
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (288)	\$ (288)	\$ (368)
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	\$ 3,676,840						\$ 329,594	\$ 4,006,434	\$ 3,717,785
Total Cash and Cash Equivalents	\$ 3,065,220	\$ 723,846	\$ (139,187)				\$ 384,965	\$ 4,034,843	\$ 3,831,599
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									\$ 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	\$ 33,054	\$ 0	\$ 85,093					\$ 118,147	\$ 138,707
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									\$ 0
General Due To/From									\$ 0
Total Receivables	\$ 33,054	\$ 0	\$ 85,093				\$ 0	\$ 118,147	\$ 138,707
Prepaid Expenses - General	\$ 282,801		\$ 0					\$ 282,801	\$ 1,806
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 282,801		\$ 0					\$ 282,801	\$ 1,806
Other Assets									
Total Other Assets									
Total Assets	\$ 3,381,074	\$ 723,846	\$ (54,093)				\$ 384,965	\$ 4,435,792	\$ 3,972,112
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,494	\$ 0	\$ 0				\$ 0	\$ 2,494	\$ 1,684
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due to Other Courts									
Due to State									\$ 0
TC145 Liability							\$ 113,624	\$ 113,624	\$ 123,732
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 25							\$ 25	\$ 0
Interest							\$ 7	\$ 7	\$ 205
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 2,518	\$ 0	\$ 0				\$ 113,631	\$ 116,149	\$ 125,621
Civil							\$ 201,230	\$ 201,230	\$ 192,958
Criminal									\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 51,310	\$ 51,310	\$ 17,872
Trust Interest Payable							\$ 14,627	\$ 14,627	\$ 15,891
Miscellaneous Trust									
Total Trust Deposits							\$ 267,167	\$ 267,167	\$ 226,721
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (25,201)							\$ (25,201)	\$ (35,630)
Deferred Compensation Payable	\$ (71)							\$ (71)	\$ 0
Deductions Payable	\$ (1,162)							\$ (1,162)	\$ 0
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ (26,434)							\$ (26,434)	\$ (35,630)
Revenue Collected in Advance		\$ 0						\$ 0	
Liabilities For Deposits	\$ 18,381						\$ 904	\$ 19,285	\$ 12,844
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 18,381	\$ 0					\$ 4,166	\$ 22,548	\$ 16,107
Total Liabilities	\$ (5,534)	\$ 0	\$ 0				\$ 384,965	\$ 379,431	\$ 332,819
Total Fund Balance	\$ 3,386,608	\$ 723,846	\$ (54,093)					\$ 4,056,361	\$ 3,639,293
Total Liabilities and Fund Balance	\$ 3,381,074	\$ 723,846	\$ (54,093)				\$ 384,965	\$ 4,435,792	\$ 3,972,112

**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 March											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 6,873,602	\$ 34,862					\$ 6,908,464	\$ 8,245,750	\$ 7,314,175	\$ 8,742,252	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 18,917		\$ 32,917	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 271,154						\$ 271,154	\$ 558,417	\$ 316,694	\$ 590,103	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 802,591	\$ 593,090					\$ 1,395,681	\$ 1,710,545	\$ 1,278,912	\$ 1,039,261	
Other Miscellaneous	\$ 45,118						\$ 45,118	\$ 45,118	\$ 45,118	\$ 45,118	
	\$ 7,992,466	\$ 627,952					\$ 8,620,417	\$ 10,578,747	\$ 8,954,899	\$ 10,449,651	
Grants											
AB 1058 Commissioner/Facilitator			\$ 256,365				\$ 256,365	\$ 417,694	\$ 288,319	\$ 479,184	
Other Judicial Council Grants	\$ 0		\$ 1,499				\$ 1,499	\$ 85,522	\$ 8,953	\$ 17,822	
Non-Judicial Council Grants											
	\$ 0		\$ 257,864				\$ 257,864	\$ 503,216	\$ 297,271	\$ 497,006	
Other Financing Sources											
Interest Income	\$ 9,271	\$ 6,957					\$ 16,228	\$ 50,000	\$ 41,485	\$ 45,000	
Investment Income											
Donations											
Local Fees	\$ 40,719	\$ 18,475					\$ 59,194	\$ 136,867	\$ 75,725	\$ 144,500	
Non-Fee Revenues											
Enhanced Collections		\$ 189,903					\$ 189,903	\$ 275,000	\$ 237,082	\$ 270,000	
Escheatment											
Prior Year Revenue	\$ 743		\$ 0				\$ 743		\$ 28		
County Program - Restricted	\$ 54,332	\$ 308					\$ 54,640	\$ 145,500	\$ 79,025	\$ 169,961	
Reimbursement Other	\$ 44,668						\$ 44,668		\$ 1,814		
Sale of Fixed Assets											
Other Miscellaneous	\$ 48						\$ 48		\$ 36	\$ 100	
	\$ 149,780	\$ 215,644	\$ 0				\$ 365,423	\$ 607,367	\$ 435,196	\$ 629,561	
Total Revenues	\$ 8,142,245	\$ 843,595	\$ 257,864				\$ 9,243,705	\$ 11,689,330	\$ 9,687,366	\$ 11,576,218	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,263,668	\$ 36,327	\$ 131,111				\$ 3,431,106	\$ 5,322,771	\$ 3,664,696	\$ 5,078,688	
Temp Help											
Overtime	\$ 1,706						\$ 1,706	\$ 10,000	\$ 3,849	\$ 10,000	
Staff Benefits	\$ 1,603,585	\$ 8,344	\$ 56,795				\$ 1,668,724	\$ 2,410,537	\$ 1,611,692	\$ 2,204,540	
	\$ 4,868,959	\$ 44,671	\$ 187,906				\$ 5,101,535	\$ 7,743,308	\$ 5,280,237	\$ 7,293,228	
Operating Expenses and Equipment											
General Expense	\$ 118,824	\$ 225	\$ 18,953				\$ 138,002	\$ 437,394	\$ 210,554	\$ 361,136	
Printing	\$ 6,940						\$ 6,940	\$ 12,850	\$ 8,494	\$ 14,100	
Telecommunications	\$ 12,328		\$ 1,214				\$ 13,542	\$ 43,225	\$ 23,212	\$ 38,725	
Postage	\$ 29,326						\$ 29,326	\$ 48,175	\$ 34,678	\$ 48,175	
Insurance	\$ 10,048						\$ 10,048	\$ 10,313	\$ 8,238	\$ 8,200	
In-State Travel	\$ 145						\$ 145	\$ 32,658	\$ 21,324	\$ 26,850	
Out-of-State Travel											
Training	\$ 879						\$ 879	\$ 10,500	\$ 2,323	\$ 14,700	
Security Services	\$ 332,921		\$ 10,178				\$ 343,099	\$ 560,719	\$ 370,598	\$ 619,000	
Facility Operations	\$ 128,755		\$ 4,083				\$ 132,837	\$ 521,863	\$ 66,762	\$ 474,817	
Utilities											
Contracted Services	\$ 1,062,253	\$ 423,949	\$ 21,424				\$ 1,507,626	\$ 2,635,840	\$ 1,696,568	\$ 2,399,760	
Consulting and Professional Services	\$ 40,794						\$ 40,794	\$ 55,000	\$ 35,040	\$ 65,500	
Information Technology	\$ 5,836	\$ 14,450	\$ 22,536				\$ 42,822	\$ 371,910	\$ 58,759	\$ 374,618	
Major Equipment	\$ 164,485						\$ 164,485	\$ 25,000	\$ 91,336	\$ 104,000	
Other Items of Expense											
	\$ 1,913,534	\$ 438,624	\$ 78,387				\$ 2,430,545	\$ 4,765,447	\$ 2,627,885	\$ 4,549,581	
Special Items of Expense											
Grand Jury	\$ 199						\$ 199	\$ 350	\$ 0	\$ 350	
Jury Costs	\$ 5,703						\$ 5,703	\$ 25,150	\$ 27,035	\$ 25,150	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (41,978)	\$ 4,397	\$ 37,581				\$ 0	\$ 0	\$ 0	\$ 79,569	
Prior Year Expense Adjustment	\$ 13,106		\$ 8,084				\$ 21,190		\$ 20,104		
	\$ (22,970)	\$ 4,397	\$ 45,665				\$ 27,091	\$ 25,500	\$ 47,140	\$ 105,069	
Total Expenditures	\$ 6,759,522	\$ 487,692	\$ 311,957				\$ 7,559,171	\$ 12,534,255	\$ 9,955,261	\$ 11,947,878	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,382,723	\$ 355,904	\$ (54,093)				\$ 1,684,534	\$ (844,925)	\$ 1,732,105	\$ (371,660)	
Operating Transfers In (Out)								\$ 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)	\$ 3,386,608	\$ 723,846	\$ (54,093)				\$ 4,056,361	\$ 1,526,902	\$ 3,639,293	\$ 1,535,528	

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

For the month ended March										
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	\$ 1,516,840	\$ 626,102					\$ 2,142,941	\$ 3,271,964	\$ 2,132,668	\$ 3,169,427
Traffic & Other Infractions	\$ 302,313						\$ 302,313	\$ 503,506	\$ 311,507	\$ 470,371
Other Criminal Cases	\$ 565,615	\$ 254,341				\$ 0	\$ 819,956	\$ 1,410,044	\$ 570,957	\$ 651,787
Civil	\$ 562,771						\$ 562,771	\$ 860,679	\$ 592,786	\$ 774,988
Family & Children Services	\$ 443,761	\$ 48,427				\$ 37,581	\$ 529,768	\$ 937,109	\$ 629,424	\$ 893,107
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 26,898	\$ 228,660					\$ 255,558	\$ 478,303	\$ 256,978	\$ 546,659
Juvenile Delinquency Services	\$ 40,085						\$ 40,085	\$ 66,995	\$ 40,282	\$ 59,054
Other Court Operations	\$ 183,501	\$ 0					\$ 183,501	\$ 327,029	\$ 184,007	\$ 290,760
Court Interpreters	\$ 158,318	\$ 209,357					\$ 367,675	\$ 613,443	\$ 381,900	\$ 590,103
Jury Services	\$ 114,961	\$ 24,022	\$ 5,703				\$ 144,686	\$ 226,567	\$ 190,288	\$ 225,612
Security		\$ 489,191					\$ 489,191	\$ 588,954	\$ 401,976	\$ 658,384
Trial Court Operations Program	\$ 3,915,064	\$ 1,880,099	\$ 5,703			\$ 37,581	\$ 5,838,447	\$ 9,284,593	\$ 5,692,773	\$ 8,330,252
Enhanced Collections	\$ 10,370	\$ 177,983				\$ 1,551	\$ 189,903	\$ 272,646	\$ 237,082	\$ 270,000
Other Non-Court Operations		\$ 6,300	\$ 199				\$ 6,499	\$ 11,104	\$ 6,300	\$ 8,750
Non-Court Operations Program	\$ 10,370	\$ 184,283	\$ 199			\$ 1,551	\$ 196,402	\$ 283,750	\$ 243,382	\$ 278,750
Executive Office	\$ 296,285	\$ 7,699				\$ (1,551)	\$ 302,433	\$ 498,414	\$ 370,543	\$ 408,637
Fiscal Services	\$ 146,120	\$ 3,895					\$ 150,014	\$ 261,004	\$ 302,603	\$ 382,034
Human Resources	\$ 286,223	\$ 22,720					\$ 308,943	\$ 276,931	\$ 308,330	\$ 397,402
Business & Facilities Services	\$ 225,890	\$ 282,202				\$ (37,581)	\$ 491,701	\$ 1,115,736	\$ 736,961	\$ 1,422,314
Information Technology	\$ 221,584	\$ 49,646					\$ 271,230	\$ 813,827	\$ 300,669	\$ 728,489
Court Administration Program	\$ 1,176,102	\$ 366,163				\$ (39,132)	\$ 1,524,323	\$ 2,965,912	\$ 2,019,106	\$ 3,338,876
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,101,535	\$ 2,430,545	\$ 5,901			\$ 0	\$ 7,559,171	\$ 12,534,255	\$ 7,955,261	\$ 11,947,878