

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.

Necora Bobrowski
Signature of Presiding Judge or Court Executive

4.12.22
Date

Kings
Court
FY 2021-2022 Q3
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings

Court

FY 2021-2022 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

1	Q1 - N/A
2	Q2 - Filled 3 vacancies
3	Q3 - 1 additional vacancy
4	
5	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings

Court
FY 2021-2022 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)	94.2	81.2	84.2	83.6	

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 2021/22									
	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	\$ (589,428)	\$ 724,996	\$ (60,966)				\$ 10,054	\$ 84,655	\$ (38,796)
Payroll	\$ 0							\$ 0	\$ 2,983
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (8)	\$ (8)	\$ (288)
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	\$ 2,980,112						\$ 352,587	\$ 3,332,699	\$ 4,006,434
Total Cash and Cash Equivalents	\$ 2,403,884	\$ 724,996	\$ (60,966)				\$ 580,406	\$ 3,648,319	\$ 4,034,843
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	\$ 142,930	\$ 0	\$ 49,499					\$ 192,429	\$ 118,147
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 142,930	\$ 0	\$ 49,499					\$ 192,429	\$ 118,147
Prepaid Expenses - General	\$ 80,019		\$ 0					\$ 80,019	\$ 282,801
Salary and Travel Advances	\$ 104							\$ 104	
Counties									
Total Prepaid Expenses	\$ 80,123		\$ 0					\$ 80,123	\$ 282,801
Other Assets									
Total Other Assets									
Total Assets	\$ 2,626,937	\$ 724,996	\$ (11,468)				\$ 580,406	\$ 3,920,871	\$ 4,435,792
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 9,854	\$ 0	\$ 0				\$ 0	\$ 9,854	\$ 2,494
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 4,788		\$ (4,788)					\$ 0	\$ 0
TC145 Liability							\$ 127,880	\$ 127,880	\$ 113,624
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 75							\$ 75	\$ 25
Interest							\$ 31	\$ 31	\$ 7
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 14,717	\$ 0	\$ (4,788)				\$ 127,911	\$ 137,840	\$ 116,149
Civil							\$ 215,622	\$ 215,622	\$ 201,230
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 217,773	\$ 217,773	\$ 51,310
Trust Interest Payable							\$ 14,645	\$ 14,645	\$ 14,627
Miscellaneous Trust									
Total Trust Deposits							\$ 448,041	\$ 448,041	\$ 267,167
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (4,276)							\$ (4,276)	\$ (25,201)
Deferred Compensation Payable	\$ 0							\$ 0	\$ (71)
Deductions Payable	\$ 0							\$ 0	\$ (1,162)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (4,276)							\$ (4,276)	\$ (26,434)
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 19,118						\$ 1,192	\$ 20,310	\$ 19,285
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 19,118	\$ 0					\$ 4,454	\$ 23,572	\$ 22,548
Total Liabilities	\$ 29,558	\$ 0	\$ (4,788)				\$ 580,406	\$ 605,176	\$ 379,431
Total Fund Balance	\$ 2,597,379	\$ 724,996	\$ (6,679)					\$ 3,315,695	\$ 4,056,361
Total Liabilities and Fund Balance	\$ 2,626,937	\$ 724,996	\$ (11,468)				\$ 580,406	\$ 3,920,871	\$ 4,435,792

**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 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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 7,607,849	\$ 35,063						\$ 7,642,912	\$ 9,955,203	\$ 6,908,464	\$ 8,245,750
Improvement and Modernization Fund	\$ 19,201							\$ 19,201	\$ 18,917	\$ 0	\$ 18,917
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 408,688							\$ 408,688	\$ 558,417	\$ 271,154	\$ 558,417
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,068,508	\$ 410,828						\$ 1,479,336	\$ 1,862,215	\$ 1,395,681	\$ 1,710,545
Other Miscellaneous	\$ 45,118	\$ 289,658						\$ 334,776	\$ 45,118	\$ 45,118	\$ 45,118
	\$ 9,149,365	\$ 735,548						\$ 9,884,914	\$ 12,439,870	\$ 8,620,417	\$ 10,578,747
Grants											
AB 1058 Commissioner/Facilitator			\$ 248,496					\$ 248,496	\$ 466,813	\$ 256,365	\$ 417,694
Other Judicial Council Grants			\$ 7,694					\$ 7,694	\$ 66,531	\$ 1,499	\$ 85,522
Non-Judicial Council Grants											
			\$ 256,190					\$ 256,190	\$ 533,344	\$ 257,864	\$ 503,216
Other Financing Sources											
Interest Income	\$ 3,313	\$ 819						\$ 4,132	\$ 27,000	\$ 16,228	\$ 50,000
Investment Income											
Donations											
Local Fees	\$ 29,987	\$ 17,382						\$ 47,369	\$ 93,500	\$ 59,194	\$ 136,867
Non-Fee Revenues											
Enhanced Collections		\$ 169,247						\$ 169,247	\$ 300,000	\$ 189,903	\$ 275,000
Escheatment											
Prior Year Revenue			\$ 1,104					\$ 1,104		\$ 743	
County Program - Restricted	\$ 54,615	\$ 314						\$ 54,929	\$ 144,700	\$ 54,640	\$ 145,500
Reimbursement Other	\$ 2,178							\$ 2,178		\$ 44,668	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,533							\$ 1,533		\$ 48	
	\$ 91,626	\$ 187,761	\$ 1,104					\$ 280,491	\$ 565,200	\$ 365,423	\$ 607,367
Total Revenues	\$ 9,240,991	\$ 923,310	\$ 257,294					\$ 10,421,595	\$ 13,538,414	\$ 9,243,705	\$ 11,689,330
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,738,390	\$ 33,406	\$ 126,383					\$ 3,898,178	\$ 5,589,319	\$ 3,431,106	\$ 5,322,771
Temp Help											
Overtime	\$ 927							\$ 927		\$ 1,706	\$ 10,000
Staff Benefits	\$ 1,730,415	\$ 7,418	\$ 52,472					\$ 1,790,305	\$ 2,594,249	\$ 1,668,724	\$ 2,410,537
	\$ 5,469,731	\$ 40,824	\$ 178,855					\$ 5,689,411	\$ 8,183,568	\$ 5,101,535	\$ 7,743,308
Operating Expenses and Equipment											
General Expense	\$ 196,547	\$ 59,002	\$ 16,366					\$ 271,914	\$ 365,253	\$ 138,002	\$ 437,394
Printing	\$ 5,664							\$ 5,664	\$ 13,350	\$ 6,940	\$ 12,850
Telecommunications	\$ 23,517		\$ 766					\$ 24,283	\$ 43,450	\$ 13,542	\$ 43,225
Postage	\$ 34,835							\$ 34,835	\$ 51,200	\$ 29,326	\$ 48,175
Insurance	\$ 11,440							\$ 11,440	\$ 11,500	\$ 10,048	\$ 10,313
In-State Travel	\$ 109							\$ 109	\$ 22,308	\$ 145	\$ 32,658
Out-of-State Travel											
Training	\$ 6,948							\$ 6,948	\$ 6,509	\$ 879	\$ 10,500
Security Services	\$ 338,958		\$ 9,730					\$ 348,688	\$ 609,000	\$ 343,099	\$ 560,719
Facility Operations	\$ 124,049		\$ 3,434					\$ 127,483	\$ 153,025	\$ 132,837	\$ 521,863
Utilities											
Contracted Services	\$ 1,189,639	\$ 465,604	\$ 21,234					\$ 1,676,477	\$ 2,612,454	\$ 1,507,626	\$ 2,635,840
Consulting and Professional Services	\$ 40,097							\$ 40,097	\$ 65,000	\$ 40,794	\$ 55,000
Information Technology	\$ 109,654	\$ 14,923						\$ 124,577	\$ 417,040	\$ 42,822	\$ 371,910
Major Equipment									\$ 28,500	\$ 164,485	\$ 25,000
Other Items of Expense											
	\$ 2,081,456	\$ 539,528	\$ 51,529					\$ 2,672,514	\$ 4,398,589	\$ 2,430,545	\$ 4,765,447
Special Items of Expense											
Grand Jury	\$ 196							\$ 196	\$ 350	\$ 199	\$ 350
Jury Costs	\$ 38,763							\$ 38,763	\$ 26,650	\$ 5,703	\$ 25,150
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (37,299)	\$ 3,710	\$ 33,589					\$ 0	\$ 89,961	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 24,341							\$ 24,341	\$ 11,000	\$ 21,190	
	\$ 26,001	\$ 3,710	\$ 33,589					\$ 63,300	\$ 127,961	\$ 27,091	\$ 25,500
Total Expenditures	\$ 7,577,188	\$ 584,063	\$ 263,974					\$ 8,425,225	\$ 12,710,118	\$ 7,559,171	\$ 12,534,255
Excess (Deficit) of Revenues Over Expenditures	\$ 1,663,803	\$ 339,247	\$ (6,679)					\$ 1,996,370	\$ 828,296	\$ 1,684,534	\$ (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)	\$ 2,597,379	\$ 724,996	\$ (6,679)					\$ 3,315,695	\$ 2,147,621	\$ 4,056,361	\$ 1,526,902

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

For the month ended March										
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	\$ 1,736,756	\$ 728,462					\$ 2,465,218	\$ 3,401,522	\$ 2,142,941	\$ 3,271,964
Traffic & Other Infractions	\$ 348,446						\$ 348,446	\$ 563,593	\$ 302,313	\$ 503,506
Other Criminal Cases	\$ 578,503	\$ 370,520				\$ 0	\$ 949,026	\$ 1,372,207	\$ 819,956	\$ 1,410,044
Civil	\$ 737,748	\$ (100)				\$ 2	\$ 737,648	\$ 892,244	\$ 562,771	\$ 860,679
Family & Children Services	\$ 551,662	\$ 41,916				\$ 0	\$ 627,166	\$ 1,123,439	\$ 529,768	\$ 937,109
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 198,968					\$ 198,968	\$ 457,725	\$ 255,558	\$ 478,303
Juvenile Delinquency Services	\$ 45,073						\$ 45,073	\$ 69,506	\$ 40,085	\$ 66,995
Other Court Operations	\$ 145,410						\$ 145,410	\$ 322,768	\$ 183,501	\$ 327,029
Court Interpreters	\$ 156,268	\$ 267,335					\$ 423,603	\$ 696,541	\$ 367,675	\$ 613,443
Jury Services	\$ 115,478	\$ 29,801	\$ 38,763				\$ 184,042	\$ 250,940	\$ 144,686	\$ 226,567
Security		\$ 350,736					\$ 350,736	\$ 601,998	\$ 489,191	\$ 588,954
Trial Court Operations Program	\$ 4,415,344	\$ 1,987,637	\$ 38,763		\$ 33,589	\$ 2	\$ 6,475,336	\$ 9,752,483	\$ 5,838,447	\$ 9,284,593
Enhanced Collections	\$ 5,803	\$ 162,708			\$ 736		\$ 169,247	\$ 300,000	\$ 189,903	\$ 272,646
Other Non-Court Operations		\$ 6,300	\$ 196				\$ 6,496	\$ 8,750	\$ 6,499	\$ 11,104
Non-Court Operations Program	\$ 5,803	\$ 169,008	\$ 196		\$ 736		\$ 175,743	\$ 308,750	\$ 196,402	\$ 283,750
Executive Office	\$ 370,136	\$ 9,609			\$ (736)		\$ 379,008	\$ 481,402	\$ 302,433	\$ 498,414
Fiscal Services	\$ 151,423	\$ 3,887					\$ 155,310	\$ 273,106	\$ 150,014	\$ 261,004
Human Resources	\$ 271,622	\$ 23,089					\$ 294,710	\$ 284,285	\$ 308,943	\$ 276,931
Business & Facilities Services	\$ 236,495	\$ 290,041			\$ (33,589)	\$ 24,339	\$ 517,286	\$ 849,542	\$ 491,701	\$ 1,115,736
Information Technology	\$ 238,589	\$ 189,243					\$ 427,832	\$ 760,550	\$ 271,230	\$ 813,827
Court Administration Program	\$ 1,268,264	\$ 515,869			\$ (34,325)	\$ 24,339	\$ 1,774,147	\$ 2,648,885	\$ 1,524,323	\$ 2,965,912
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,689,411	\$ 2,672,514	\$ 38,959		\$ 0	\$ 24,341	\$ 8,425,225	\$ 12,710,118	\$ 7,559,171	\$ 12,534,255