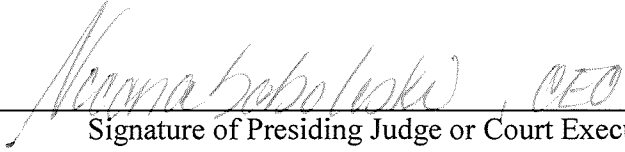


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

08/25/2022

Date

Kings

Court

FY 2021-2022 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings

Court

FY 2021-2022 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	Q1 - N/A
2	Q2 - Filled 3 vacancies
3	Q3 - Added 1 vacancy
4	Q4 - Filled 2 vacancies
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings

Court

FY 2021-2022 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)	94.2	81.2	84.2	83.6	85.6

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 June									
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	\$ (705,377)	\$ 722,371	\$ 0				\$ 5,099	\$ 22,094	\$ 114,871
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 10,000							\$ 10,000	\$ 9,611
Other									
Distribution									
Civil Filing Fees							\$ 157,739	\$ 157,739	\$ 0
Trust							\$ 0	\$ 0	\$ (106)
Credit Card									
Cash on Hand	\$ 3,200							\$ 3,200	\$ 3,200
Cash with County							\$ 205,923	\$ 205,923	\$ 217,773
Cash Outside of the JCC									
Cash Equivalents	\$ 1,907,317						\$ 397,440	\$ 2,304,757	\$ 2,101,350
Total Cash and Cash Equivalents	\$ 1,215,140	\$ 722,371	\$ 0				\$ 766,201	\$ 2,703,712	\$ 2,446,699
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 3,595	\$ 1,228						\$ 4,823	\$ 2,196
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 33,761
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 50,806							\$ 50,806	\$ 142,068
Due From Other Governments	\$ 29,552	\$ 0						\$ 29,552	\$ 66,277
Due From Other Courts									
Due From State	\$ 341,867	\$ 9,845	\$ 67,918					\$ 419,630	\$ 512,432
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 425,820	\$ 11,073	\$ 67,918					\$ 504,812	\$ 756,734
Prepaid Expenses - General	\$ 505,879		\$ 0					\$ 505,879	\$ 111,083
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
Total Prepaid Expenses	\$ 505,879		\$ 0					\$ 505,879	\$ 111,083
Other Assets									
Total Other Assets									
Total Assets	\$ 2,146,840	\$ 733,444	\$ 67,918				\$ 766,201	\$ 3,714,403	\$ 3,314,515

LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 118,907	\$ 20,807	\$ 2,047					\$ 141,761	\$ 89,253
Accounts Payable - General	\$ 41,565	\$ 0	\$ 0				\$ 0	\$ 41,565	\$ 30,129
Due to Other Funds	\$ 0	\$ 339	\$ 50,467				\$ 0	\$ 50,806	\$ 142,068
Due to Other Courts	\$ 0							\$ 0	\$ 102
Due to State	\$ 145,918	\$ 0	\$ 0					\$ 145,918	\$ 522,600
TC145 Liability							\$ 314,767	\$ 314,767	\$ 173,555
Due to Other Governments	\$ 93,383	\$ 277,580	\$ 15,388					\$ 386,351	\$ 234,904
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 116	\$ 116	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 399,774	\$ 298,725	\$ 67,902				\$ 314,883	\$ 1,081,284	\$ 1,192,611
Civil							\$ 225,890	\$ 225,890	\$ 193,243
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 205,923	\$ 205,923	\$ 217,773
Trust Interest Payable							\$ 15,051	\$ 15,051	\$ 14,638
Miscellaneous Trust									
Total Trust Deposits							\$ 446,864	\$ 446,864	\$ 425,655
Accrued Payroll	\$ 93,123							\$ 93,123	\$ 264,912
Benefits Payable	\$ 789							\$ 789	\$ 176
Deferred Compensation Payable	\$ 1,450							\$ 1,450	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ (180,436)
Total Payroll Liabilities	\$ 95,361							\$ 95,361	\$ 84,652
Revenue Collected in Advance	\$ 58,953	\$ 7,635						\$ 66,588	\$ 269,199
Liabilities For Deposits	\$ 20,333		\$ 16				\$ 1,192	\$ 21,541	\$ 19,811
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 79,287	\$ 7,635	\$ 16				\$ 4,454	\$ 91,392	\$ 292,272
Total Liabilities	\$ 574,421	\$ 306,360	\$ 67,918				\$ 766,201	\$ 1,714,901	\$ 1,995,190
Total Fund Balance	\$ 1,572,419	\$ 427,084	\$ 0					\$ 1,999,503	\$ 1,319,325
Total Liabilities and Fund Balance	\$ 2,146,840	\$ 733,444	\$ 67,918				\$ 766,201	\$ 3,714,403	\$ 3,314,515

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 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						
	REVENUES										
State Financing Sources											
Trial Court Trust Fund	\$ 9,375,024	\$ 59,829					\$ 9,434,853	\$ 9,955,203	\$ 7,330,499	\$ 8,245,750	
Improvement and Modernization Fund	\$ 19,201						\$ 19,201	\$ 18,917	\$ 18,917	\$ 18,917	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 560,918						\$ 560,918	\$ 558,417	\$ 558,437	\$ 558,417	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,613,887	\$ 596,795					\$ 2,210,681	\$ 1,862,215	\$ 1,651,018	\$ 1,710,545	
Other Miscellaneous	\$ 45,118	\$ 289,658					\$ 334,776	\$ 45,118	\$ 45,118	\$ 45,118	
	\$ 11,614,148	\$ 946,281					\$ 12,560,428	\$ 12,439,870	\$ 9,603,990	\$ 10,578,747	
Grants											
AB 1058 Commissioner/Facilitator			\$ 351,406				\$ 351,406	\$ 466,813	\$ 362,018	\$ 417,694	
Other Judicial Council Grants			\$ 28,128				\$ 28,128	\$ 66,531	\$ 57,081	\$ 85,522	
Non-Judicial Council Grants											
			\$ 379,534				\$ 379,534	\$ 533,344	\$ 419,098	\$ 503,216	
Other Financing Sources											
Interest Income	\$ 9,468	\$ 2,664					\$ 12,132	\$ 27,000	\$ 22,335	\$ 50,000	
Investment Income											
Donations											
Local Fees	\$ 35,067	\$ 30,057					\$ 65,124	\$ 93,500	\$ 100,137	\$ 136,867	
Non-Fee Revenues											
Enhanced Collections		\$ 284,312					\$ 284,312	\$ 300,000	\$ 318,540	\$ 275,000	
Escheatment											
Prior Year Revenue			\$ 1,104				\$ 1,104		\$ (90,526)		
County Program - Restricted	\$ 115,007	\$ 585					\$ 115,592	\$ 144,700	\$ 106,122	\$ 145,500	
Reimbursement Other	\$ 2,178						\$ 2,178		\$ 44,668		
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,832						\$ 4,832		\$ 68		
	\$ 166,552	\$ 317,618	\$ 1,104				\$ 485,274	\$ 565,200	\$ 501,345	\$ 607,367	
Total Revenues	\$ 11,780,700	\$ 1,263,898	\$ 380,638				\$ 13,425,236	\$ 13,538,414	\$ 10,524,433	\$ 11,689,330	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,377,981	\$ 56,599	\$ 196,621				\$ 5,631,200	\$ 5,589,319	\$ 4,954,488	\$ 5,322,771	
Temp Help	\$ 336						\$ 336				
Overtime	\$ 1,196						\$ 1,196		\$ 6,305	\$ 10,000	
Staff Benefits	\$ 2,235,159	\$ 11,759	\$ 78,755				\$ 2,325,673	\$ 2,594,249	\$ 2,204,043	\$ 2,410,537	
	\$ 7,614,672	\$ 68,358	\$ 275,375				\$ 7,958,405	\$ 8,183,568	\$ 7,164,836	\$ 7,743,308	
Operating Expenses and Equipment											
General Expense	\$ 355,246	\$ 162,090	\$ 32,669				\$ 550,005	\$ 365,253	\$ 297,400	\$ 437,394	
Printing	\$ 13,275		\$ 49				\$ 13,324	\$ 13,350	\$ 9,555	\$ 12,850	
Telecommunications	\$ 30,601		\$ 1,385				\$ 31,986	\$ 43,450	\$ 17,415	\$ 43,225	
Postage	\$ 59,336						\$ 59,336	\$ 51,200	\$ 45,976	\$ 48,175	
Insurance	\$ 11,440						\$ 11,440	\$ 11,500	\$ 10,048	\$ 10,313	
In-State Travel	\$ 2,558						\$ 2,558	\$ 22,308	\$ 178	\$ 32,658	

Out-of-State Travel											
Training	\$ 7,048						\$ 7,048	\$ 6,509	\$ 3,259	\$ 10,500	
Security Services	\$ 548,258		\$ 14,032				\$ 562,290	\$ 609,000	\$ 558,393	\$ 560,719	
Facility Operations	\$ 206,884		\$ 5,158				\$ 212,041	\$ 153,025	\$ 376,212	\$ 521,863	
Utilities											
Contracted Services	\$ 1,951,012	\$ 979,117	\$ 33,690				\$ 2,963,819	\$ 2,612,454	\$ 2,449,817	\$ 2,635,840	
Consulting and Professional Services	\$ 64,090						\$ 64,090	\$ 65,000	\$ 61,629	\$ 55,000	
Information Technology	\$ 206,444	\$ 14,923					\$ 221,366	\$ 417,040	\$ 381,064	\$ 371,910	
Major Equipment	\$ 12,334						\$ 12,334	\$ 28,500	\$ 164,485	\$ 25,000	
Other Items of Expense											
	\$ 3,468,525	\$ 1,156,129	\$ 86,982				\$ 4,711,636	\$ 4,398,589	\$ 4,375,431	\$ 4,765,447	
Special Items of Expense											
Grand Jury	\$ 196						\$ 196	\$ 350	\$ 354	\$ 350	
Jury Costs	\$ 49,760						\$ 49,760	\$ 26,650	\$ 13,719	\$ 25,150	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (52,678)	\$ 5,892	\$ 46,786				\$ 0	\$ 89,961	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 25,061		\$ 0				\$ 25,061	\$ 11,000	\$ 22,595		
	\$ 22,338	\$ 5,892	\$ 46,787				\$ 75,017	\$ 127,961	\$ 36,669	\$ 25,500	
Total Expenditures	\$ 11,105,535	\$ 1,230,379	\$ 409,144				\$ 12,745,058	\$ 12,710,118	\$ 11,576,935	\$ 12,534,255	
Excess (Deficit) of Revenues Over Expenditures	\$ 675,165	\$ 33,520	\$ (28,506)				\$ 680,178	\$ 828,296	\$ (1,052,503)	\$ (844,925)	
Operating Transfers In (Out)	\$ (36,321)	\$ 7,815	\$ 28,506				\$ 0	\$ 0	\$ 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)	\$ 1,572,419	\$ 427,084	\$ 0				\$ 1,999,503	\$ 2,147,621	\$ 1,319,325	\$ 1,526,902	

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

For the month ended June										
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	\$ 2,441,654	\$ 1,127,148					\$ 3,568,803	\$ 3,401,522	\$ 3,035,207	\$ 3,271,964
Traffic & Other Infractions	\$ 498,353	\$ 159					\$ 498,512	\$ 563,593	\$ 451,645	\$ 503,506
Other Criminal Cases	\$ 831,196	\$ 859,225					\$ 1,690,423	\$ 1,372,207	\$ 1,286,327	\$ 1,410,044
Civil	\$ 1,031,036	\$ 212			\$ 0	\$ 2	\$ 1,031,248	\$ 892,244	\$ 817,515	\$ 860,679
Family & Children Services	\$ 789,670	\$ 63,527			\$ 46,786	\$ 0	\$ 899,982	\$ 1,123,439	\$ 763,044	\$ 937,109
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services		\$ 415,932					\$ 415,932	\$ 457,725	\$ 440,354	\$ 478,303
Juvenile Delinquency Services	\$ 64,009						\$ 64,009	\$ 69,506	\$ 57,385	\$ 66,995
Other Court Operations	\$ 190,132	\$ 15,388					\$ 205,520	\$ 322,768	\$ 264,058	\$ 327,029
Court Interpreters	\$ 222,124	\$ 408,192					\$ 630,315	\$ 696,541	\$ 558,437	\$ 613,443
Jury Services	\$ 159,403	\$ 45,654	\$ 49,760				\$ 254,816	\$ 250,940	\$ 211,319	\$ 226,567
Security		\$ 559,631					\$ 559,631	\$ 601,998	\$ 704,485	\$ 588,954
Trial Court Operations Program	\$ 6,227,576	\$ 3,495,067	\$ 49,760		\$ 46,786	\$ 2	\$ 9,819,191	\$ 9,752,483	\$ 8,589,776	\$ 9,284,593
Enhanced Collections	\$ 11,364	\$ 271,516			\$ 1,432		\$ 284,312	\$ 300,000	\$ 318,540	\$ 272,646
Other Non-Court Operations		\$ 8,400	\$ 196				\$ 8,596	\$ 8,750	\$ 8,754	\$ 11,104
Non-Court Operations Program	\$ 11,364	\$ 279,916	\$ 196		\$ 1,432		\$ 292,908	\$ 308,750	\$ 327,294	\$ 283,750
Executive Office	\$ 489,183	\$ 15,455			\$ (1,432)		\$ 503,206	\$ 481,402	\$ 431,736	\$ 498,414
Fiscal Services	\$ 222,421	\$ 5,923					\$ 228,344	\$ 273,106	\$ 216,251	\$ 261,004
Human Resources	\$ 344,409	\$ 39,938					\$ 384,347	\$ 284,285	\$ 400,240	\$ 276,931
Business & Facilities Services	\$ 330,601	\$ 500,917			\$ (46,786)	\$ 25,059	\$ 809,791	\$ 849,542	\$ 886,149	\$ 1,115,736
Information Technology	\$ 332,851	\$ 374,420					\$ 707,271	\$ 760,550	\$ 725,490	\$ 813,827
Court Administration Program	\$ 1,719,466	\$ 936,653			\$ (48,219)	\$ 25,059	\$ 2,632,959	\$ 2,648,885	\$ 2,659,865	\$ 2,965,912
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,958,405	\$ 4,711,636	\$ 49,955		\$ 0	\$ 25,061	\$ 12,745,058	\$ 12,710,118	\$ 11,576,935	\$ 12,534,255

2021-22 Constraints on Fiscal Year-End Fund Balance - Summary

Select your court from the drop-down list on the Fund Balance Designation Detail (excluding GC 77203) worksheet.

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	505,879	-	505,879	-	-	-	-	-	505,879	
Restricted	-	-	-	427,084	-	-	-	-	427,084	
Committed	54,570	-	54,570	-	-	-	-	-	54,570	
Assigned	1,011,969	-	1,011,969	-	-	-	-	-	1,011,969	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 1,572,419	\$ -	\$ 1,572,419	\$ 427,084	\$ -	\$ -	\$ -	\$ -	\$ 1,999,503	