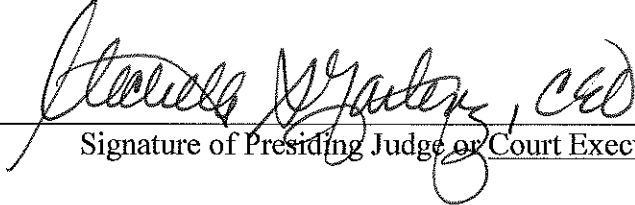


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

August 7, 2019
Date

Kings

Court

FY 18-19 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings

Court

FY 2018-19 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	Q1 – 1FTE Court Interpreter was reclassified as .6 FTE
2	Q2 – N/A
3	Q3 – N/A
4	Q4 – N/A
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings
 Court

FY 2018-19 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)	86.60	83.20	82.2	87.2	88.2

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 June									
Fiscal Year 2018/19								2017/18	
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
ASSETS									
Operations	\$ (386.601)	\$ 253.411	\$ 0				\$ 10.394	\$ (122.797)	\$ 32.893
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 20.000							\$ 20.000	\$ 20.000
Revolving	\$ 10.000							\$ 10.000	\$ 10.000
Other									
Distribution									
Civil Filing Fees									
Trust							\$ (5.055)	\$ (5.055)	\$ (278)
Credit Card									
Cash on Hand	\$ 3.200							\$ 3.200	\$ 3.075
Cash with County	\$ 0						\$ 17.872	\$ 17.872	\$ 47.559
Cash Outside of the JCC									
Cash Equivalents	\$ 1,742.865						\$ 474.622	\$ 2,217.487	\$ 1,079.369
Total Cash and Cash Equivalents	\$ 1,389.464	\$ 253.411	\$ 0				\$ 497.832	\$ 2,140.707	\$ 1,192.618
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 9.800	\$ 1.303					\$ 0	\$ 11.103	\$ 4.072
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 94.149							\$ 94.149	\$ 180.879
Due From Other Governments	\$ 61.875	\$ 45.047						\$ 106.922	\$ 111.870
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 427.542	\$ 10.217	\$ 106.195					\$ 543.954	\$ 788.519
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 593.366	\$ 56.567	\$ 106.195				\$ 0	\$ 756.128	\$ 1,085.340
Prepaid Expenses - General	\$ 1.806		\$ 0					\$ 1.806	\$ 15.000
Salary and Travel Advances	\$ 61							\$ 61	\$ 0
Counties									
Total Prepaid Expenses	\$ 1.867		\$ 0					\$ 1.867	\$ 15.000
Other Assets									
Total Other Assets									
Total Assets	\$ 1,984.697	\$ 309.978	\$ 106.195				\$ 497.832	\$ 2,898.702	\$ 2,292.958
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 78.064	\$ 38.012	\$ 1,693					\$ 117.769	\$ 87.840
Accounts Payable - General	\$ 20.837	\$ 0	\$ 277				\$ 0	\$ 21.114	\$ 22.598
Due to Other Funds	\$ 0	\$ 7.746	\$ 86.404				\$ 0	\$ 94.149	\$ 180.879
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 158.147	\$ 158.147	\$ 198.903
Due to Other Governments	\$ 44.551		\$ 17.822					\$ 62.373	\$ 62.163
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 1
Interest							\$ 305	\$ 305	\$ 226
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 143.452	\$ 45.758	\$ 106.195				\$ 158.452	\$ 453.857	\$ 552.609
Civil							\$ 302.591	\$ 302.591	\$ 413.868
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 17.872	\$ 17.872	\$ 47.559
Trust Interest Payable							\$ 14.888	\$ 14.888	\$ 10.332
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 335.350	\$ 335.350	\$ 471.759
Accrued Payroll	\$ 186.024							\$ 186.024	\$ 170.107
Benefits Payable	\$ 175							\$ 175	\$ (19.549)
Deferred Compensation Payable	\$ 0							\$ 0	\$ (365)
Deductions Payable	\$ 0							\$ 0	\$ 7.964
Payroll Clearing	\$ 0							\$ 0	\$ 18.044
Total Payroll Liabilities	\$ 186.200							\$ 186.200	\$ 176.202
Revenue Collected in Advance									
Liabilities For Deposits	\$ 12.077						\$ 768	\$ 12.844	\$ 12.185
Jury Fees - Non-Interest							\$ 3.262	\$ 3.262	\$ 3.262
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 12.077						\$ 4.030	\$ 16.107	\$ 15.447
Total Liabilities	\$ 341.728	\$ 45.758	\$ 106.195				\$ 497.832	\$ 991.514	\$ 1,216.018
Total Fund Balance	\$ 1,642.968	\$ 264.220	\$ 0					\$ 1,907.188	\$ 1,076.940
Total Liabilities and Fund Balance	\$ 1,984.697	\$ 309.978	\$ 106.195				\$ 497.832	\$ 2,898.702	\$ 2,292.958

**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 2018/19											
2017/18											
	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	\$ 8,631,271	\$ 60,076					\$ 8,691,347	\$ 8,304,092	\$ 7,531,183	\$ 7,327,146	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 18,917	\$ 54,652	\$ 54,652	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 501,044						\$ 501,044	\$ 523,384	\$ 481,987	\$ 535,597	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,099,030						\$ 1,099,030	\$ 926,425	\$ 943,825	\$ 784,831	
Other Miscellaneous	\$ 45,118						\$ 45,118	\$ 45,118	\$ 45,118	\$ 45,118	
	\$ 10,276,463	\$ 60,076					\$ 10,336,539	\$ 9,817,936	\$ 9,056,766	\$ 8,747,344	
Grants											
AB 1058 Commissioner/Facilitator			\$ 426,236				\$ 426,236	\$ 491,884	\$ 454,778	\$ 483,707	
Other Judicial Council Grants			\$ 17,822				\$ 17,822	\$ 17,822	\$ 20,656	\$ 30,000	
Non-Judicial Council Grants											
			\$ 444,058				\$ 444,058	\$ 509,706	\$ 475,434	\$ 513,707	
Other Financing Sources											
Interest Income	\$ 47,187	\$ 5,003					\$ 52,190	\$ 22,000	\$ 31,312	\$ 20,000	
Investment Income											
Donations											
Local Fees	\$ 117,948	\$ 34,127					\$ 152,075	\$ 142,500	\$ 158,270	\$ 145,000	
Non-Fee Revenues								\$ 200	\$ 90	\$ 200	
Enhanced Collections		\$ 351,290					\$ 351,290	\$ 194,868	\$ 263,559	\$ 215,337	
Escheatment											
Prior Year Revenue	\$ (95)						\$ (95)				
County Program - Restricted	\$ 172,641	\$ 1,723					\$ 174,364	\$ 166,372	\$ 205,470	\$ 166,372	
Reimbursement Other								\$ 350		\$ 1,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 44						\$ 44	\$ 500	\$ (40,005)	\$ 500	
	\$ 337,725	\$ 392,143					\$ 729,868	\$ 526,790	\$ 618,695	\$ 548,409	
Total Revenues	\$ 10,614,188	\$ 452,219	\$ 444,058				\$ 11,510,464	\$ 10,854,432	\$ 10,150,895	\$ 9,809,460	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,104,405	\$ 49,023	\$ 232,853				\$ 4,386,280	\$ 4,599,474	\$ 4,355,753	\$ 4,649,012	
Temp Help											
Overtime	\$ 10,462						\$ 10,462	\$ 25,000	\$ 22,109	\$ 25,000	
Staff Benefits	\$ 1,848,624	\$ 4,886	\$ 99,126				\$ 1,952,636	\$ 2,003,091	\$ 1,779,295	\$ 1,847,140	
	\$ 5,963,491	\$ 53,909	\$ 331,979				\$ 6,349,379	\$ 6,627,565	\$ 6,157,157	\$ 6,521,152	
Operating Expenses and Equipment											
General Expense	\$ 315,741		\$ 24,985				\$ 340,726	\$ 315,400	\$ 198,838	\$ 236,147	
Printing	\$ 10,635						\$ 10,635	\$ 12,500	\$ 10,316	\$ 16,500	
Telecommunications	\$ 35,576		\$ 1,436				\$ 37,013	\$ 37,610	\$ 38,587	\$ 51,550	
Postage	\$ 42,490						\$ 42,490	\$ 42,700	\$ 42,265	\$ 46,150	
Insurance	\$ 6,527						\$ 6,527	\$ 6,526	\$ 5,852	\$ 6,000	
In-State Travel	\$ 15,425		\$ 3,988				\$ 19,414	\$ 22,800	\$ 15,234	\$ 22,300	
Out-of-State Travel											
Training	\$ 7,219		\$ 1,340				\$ 8,559	\$ 10,200	\$ 6,633	\$ 10,200	
Security Services	\$ 294,782		\$ 12,283				\$ 307,064	\$ 295,000	\$ 283,513	\$ 285,000	
Facility Operations	\$ 96,291		\$ 3,064				\$ 99,356	\$ 120,602	\$ 89,767	\$ 142,000	
Utilities											
Contracted Services	\$ 2,442,238	\$ 340,665	\$ 39,342				\$ 2,822,245	\$ 2,472,380	\$ 2,045,399	\$ 2,145,098	
Consulting and Professional Services	\$ 142,185						\$ 142,185	\$ 165,000	\$ 292,843	\$ 290,761	
Information Technology	\$ 334,378						\$ 334,378	\$ 331,195	\$ 302,435	\$ 324,447	
Major Equipment	\$ 124,416						\$ 124,416	\$ 65,484	\$ 0	\$ 56,000	
Other Items of Expense											
	\$ 3,867,903	\$ 340,665	\$ 86,439				\$ 4,295,007	\$ 3,897,397	\$ 3,331,683	\$ 3,632,153	
Special Items of Expense											
Grand Jury	\$ 385						\$ 385	\$ 200	\$ 90	\$ 200	
Jury Costs	\$ 25,461						\$ 25,461	\$ 20,850	\$ 19,616	\$ 26,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (68,688)	\$ 2,292	\$ 66,396				\$ 0	\$ 0	\$ 0	\$ (1)	
Prior Year Expense Adjustment	\$ 9,985						\$ 9,985		\$ 312		
	\$ (32,858)	\$ 2,292	\$ 66,396				\$ 35,831	\$ 21,050	\$ 20,018	\$ 26,199	
Total Expenditures	\$ 9,798,537	\$ 396,867	\$ 484,813				\$ 10,680,216	\$ 10,546,012	\$ 9,508,858	\$ 10,179,504	
Excess (Deficit) of Revenues Over Expenditures	\$ 815,651	\$ 55,352	\$ (40,755)				\$ 830,248	\$ 308,420	\$ 642,037	\$ (370,044)	
Operating Transfers In (Out)	\$ (47,432)	\$ 6,677	\$ 40,755				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 874,749	\$ 202,191	\$ 0				\$ 1,076,940	\$ 1,076,940	\$ 434,903	\$ 434,903	
Ending Balance (Deficit)	\$ 1,642,968	\$ 264,220	\$ 0				\$ 1,907,188	\$ 1,385,360	\$ 1,076,940	\$ 64,859	

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

For the month ended June										
Fiscal Year 2018/19								2017/18		
	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	\$ 1,699,548	\$ 941,333					\$ 2,640,881	\$ 2,561,631	\$ 2,406,064	\$ 2,620,516
Traffic & Other Infractions	\$ 294,963	\$ 19,140					\$ 314,103	\$ 441,708	\$ 285,837	\$ 408,191
Other Criminal Cases	\$ 709,553	\$ 3,279					\$ 712,831	\$ 658,950	\$ 619,185	\$ 596,701
Civil	\$ 831,213	\$ 994					\$ 832,208	\$ 772,666	\$ 705,885	\$ 709,479
Family & Children Services	\$ 581,281	\$ 137,720			\$ 66,396		\$ 785,397	\$ 1,001,513	\$ 757,524	\$ 1,304,400
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 56,781	\$ 401,426					\$ 458,207	\$ 540,991	\$ 424,962	\$ 58,337
Juvenile Delinquency Services	\$ 50,195						\$ 50,195	\$ 66,014	\$ 14,858	\$ 22,048
Other Court Operations	\$ 234,135	\$ 18,750					\$ 252,885	\$ 262,771	\$ 275,464	\$ 298,624
Court Interpreters	\$ 193,520	\$ 309,695					\$ 503,215	\$ 523,384	\$ 467,915	\$ 562,097
Jury Services	\$ 90,430	\$ 47,566	\$ 22,830			\$ 2,917	\$ 163,744	\$ 173,362	\$ 301,070	\$ 307,265
Security		\$ 316,230					\$ 316,230	\$ 280,100	\$ 285,561	\$ 290,500
Trial Court Operations Program	\$ 4,741,618	\$ 2,196,133	\$ 22,830		\$ 66,396	\$ 2,917	\$ 7,029,895	\$ 7,283,090	\$ 6,544,326	\$ 7,178,158
Enhanced Collections	\$ 16,733	\$ 332,265			\$ 2,292		\$ 351,290	\$ 194,868	\$ 263,559	\$ 215,337
Other Non-Court Operations		\$ 8,400	\$ 3,016				\$ 11,416	\$ 8,641	\$ 8,490	\$ 8,400
Non-Court Operations Program	\$ 16,733	\$ 340,665	\$ 3,016		\$ 2,292		\$ 362,706	\$ 203,509	\$ 272,049	\$ 223,737
Executive Office	\$ 412,868	\$ 30,449			\$ (2,292)	\$ 4,127	\$ 445,151	\$ 417,254	\$ 537,603	\$ 440,996
Fiscal Services	\$ 304,250	\$ 8,273					\$ 312,524	\$ 311,731	\$ 301,321	\$ 296,974
Human Resources	\$ 402,987	\$ 31,757					\$ 434,744	\$ 422,468	\$ 375,690	\$ 353,925
Business & Facilities Services	\$ 221,167	\$ 1,152,418			\$ (66,396)	\$ 2,940	\$ 1,310,128	\$ 1,167,222	\$ 919,944	\$ 1,067,739
Information Technology	\$ 249,756	\$ 535,312					\$ 785,068	\$ 740,738	\$ 557,926	\$ 617,975
Court Administration Program	\$ 1,591,028	\$ 1,758,209			\$ (68,688)	\$ 7,067	\$ 3,287,616	\$ 3,059,413	\$ 2,692,484	\$ 2,777,609
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,349,379	\$ 4,295,007	\$ 25,846		\$ 0	\$ 9,985	\$ 10,680,216	\$ 10,546,012	\$ 9,508,858	\$ 10,179,504

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Kings

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	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	264,220	-	-	-	-	-	264,220
Committed	1,545,405	-	1,545,405	-	-	-	-	-	-	1,545,405
Assigned	1,860	95,703	97,563	-	-	-	-	-	-	97,563
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 1,547,265	\$ 95,703	\$ 1,642,968	\$ 264,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,907,188