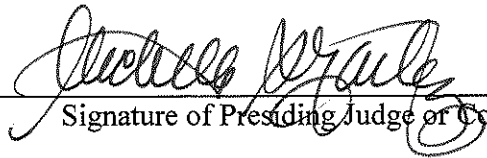


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

11/18/2019

Date

Kings

Court

FY 2019-2020 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings

Court

FY 2019-2020 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

1	Q1 - N/A
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings

Court

FY 2019-2020 Q1

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)	90.2	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 September									
Fiscal Year 2019/20								2018/19	
	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	\$ (220,719)	\$ 269,436	\$ (79,556)				\$ 5,165	\$ (25,674)	\$ 29,310
Payroll	\$ 0							\$ 0	\$ 1,272
Jury	\$ 20,000							\$ 20,000	\$ 20,000
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (426)	\$ (426)	\$ (278)
Credit Card									
Cash on Hand	\$ 3,200							\$ 3,200	\$ 3,075
Cash with County							\$ 17,872	\$ 17,872	\$ 47,559
Cash Outside of the JCC									
Cash Equivalents	\$ 3,436,534						\$ 423,575	\$ 3,860,108	\$ 2,854,589
Total Cash and Cash Equivalents	\$ 3,249,015	\$ 269,436	\$ (79,556)				\$ 446,185	\$ 3,885,079	\$ 2,965,526
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 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	\$ 222,494	\$ 0	\$ 75,217					\$ 297,710	\$ 538,471
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 222,494	\$ 0	\$ 75,217				\$ 0	\$ 297,710	\$ 538,471
Prepaid Expenses - General	\$ 1,806		\$ 0					\$ 1,806	\$ 15,000
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 1,806		\$ 0					\$ 1,806	\$ 15,000
Other Assets									
Total Other Assets									
Total Assets	\$ 3,473,315	\$ 269,436	\$ (4,340)				\$ 446,185	\$ 4,184,596	\$ 3,518,997

For the month ended September									
Fiscal Year 2019/20									2018/19
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 70,338	\$ 0	\$ 26				\$ 0	\$ 70,364	\$ 744
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 175,356	\$ 175,356	\$ 177,404
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 55							\$ 55	\$ 11
Interest							\$ 673	\$ 673	\$ 799
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 70,393	\$ 0	\$ 26				\$ 176,029	\$ 246,448	\$ 178,959
Civil							\$ 231,981	\$ 231,981	\$ 327,566
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 17,872	\$ 17,872	\$ 47,559
Trust Interest Payable							\$ 15,279	\$ 15,279	\$ 10,507
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 265,132	\$ 265,132	\$ 385,621
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (30,812)							\$ (30,812)	\$ (47,832)
Deferred Compensation Payable	\$ 0							\$ 0	\$ (780)
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (30,812)							\$ (30,812)	\$ (48,412)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 12,077						\$ 768	\$ 12,844	\$ 12,185
Jury Fees - Non-Interest							\$ 4,256	\$ 4,256	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 12,077						\$ 5,024	\$ 17,100	\$ 15,447
Total Liabilities	\$ 51,658	\$ 0	\$ 26				\$ 446,185	\$ 497,869	\$ 531,615
Total Fund Balance	\$ 3,421,657	\$ 269,436	\$ (4,366)					\$ 3,686,727	\$ 2,987,382
Total Liabilities and Fund Balance	\$ 3,473,315	\$ 269,436	\$ (4,340)				\$ 446,185	\$ 4,184,596	\$ 3,518,997

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 September											
Fiscal Year 2019/20											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2018/19	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,660,809	\$ 5,034					\$ 3,665,843	\$ 8,742,252	\$ 3,750,778	\$ 8,304,092	
Improvement and Modernization Fund							\$ 32,917	\$ 32,917	\$ (2,912)	\$ 18,917	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 57,432						\$ 57,432	\$ 590,103	\$ 81,851	\$ 523,384	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 185,395						\$ 185,395	\$ 1,039,261	\$ 98,298	\$ 926,425	
Other Miscellaneous								\$ 45,118		\$ 45,118	
	\$ 3,903,636	\$ 5,034					\$ 3,908,670	\$ 10,448,651	\$ 3,928,015	\$ 9,817,938	
Grants											
AB 1058 Commissioner/Facilitator			\$ 75,217				\$ 75,217	\$ 479,184	\$ 73,398	\$ 491,884	
Other Judicial Council Grants			\$ (8,911)				\$ (8,911)	\$ 17,822	\$ (10,328)	\$ 17,822	
Non-Judicial Council Grants											
			\$ 66,306				\$ 66,306	\$ 497,006	\$ 63,070	\$ 509,708	
Other Financing Sources											
Interest Income	\$ 1,544	\$ 87					\$ 1,631	\$ 45,000	\$ 2,146	\$ 22,000	
Investment Income											
Donations											
Local Fees	\$ 7,234	\$ 2,357					\$ 9,592	\$ 144,500	\$ 10,215	\$ 142,500	
Non-Fee Revenues										\$ 200	
Enhanced Collections		\$ 50,893					\$ 50,893	\$ 270,000	\$ 53,529	\$ 194,868	
Escheatment									\$ (35)		
Prior Year Revenue									\$ 111	\$ 166,372	
County Program - Restricted	\$ 0	\$ 119					\$ 119	\$ 169,961		\$ 350	
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 2						\$ 2	\$ 100	\$ 0	\$ 500	
	\$ 8,780	\$ 53,457					\$ 62,237	\$ 629,561	\$ 65,907	\$ 526,790	
Total Revenues	\$ 3,912,416	\$ 58,491	\$ 66,306				\$ 4,037,213	\$ 11,576,218	\$ 4,056,991	\$ 10,854,432	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,020,199	\$ 2,313	\$ 34,765				\$ 1,057,277	\$ 5,078,688	\$ 970,318	\$ 4,599,474	
Temp Help											
Overtime	\$ 1,796						\$ 1,796	\$ 10,000	\$ 2,850	\$ 25,000	
Staff Benefits	\$ 498,694	\$ 885	\$ 15,434				\$ 515,013	\$ 2,204,540	\$ 458,700	\$ 2,003,091	
	\$ 1,520,689	\$ 3,198	\$ 50,199				\$ 1,574,086	\$ 7,293,228	\$ 1,431,867	\$ 6,627,565	

For the month ended September											
Fiscal Year 2019/20										2018/19	
Operating Expenses and Equipment											
General Expense	\$ 44,911		\$ (7,966)					\$ 36,946	\$ 311,901	\$ 13,659	\$ 315,400
Printing	\$ 4,387							\$ 4,387	\$ 12,000	\$ 3,871	\$ 12,500
Telecommunications	\$ 6,650		\$ 286					\$ 6,916	\$ 38,726	\$ 6,811	\$ 37,610
Postage	\$ 10,254							\$ 10,254	\$ 48,175	\$ 4,624	\$ 42,700
Insurance									\$ 8,200		\$ 6,526
In-State Travel	\$ 1,994		\$ 1,288					\$ 3,272	\$ 26,850	\$ 1,503	\$ 22,800
Out-of-State Travel											
Training	\$ 0		\$ 1,465					\$ 1,465	\$ 16,700		\$ 10,200
Security Services	\$ 57,886		\$ 2,412					\$ 60,298	\$ 521,000	\$ 65,775	\$ 295,000
Facility Operations	\$ 19,871		\$ 719					\$ 20,589	\$ 162,000	\$ 21,668	\$ 120,602
Utilities											
Contracted Services	\$ 445,083	\$ 49,654	\$ 12,249					\$ 506,985	\$ 2,348,760	\$ 508,508	\$ 2,472,380
Consulting and Professional Services	\$ 12,865							\$ 12,865	\$ 65,500	\$ 37,724	\$ 165,000
Information Technology	\$ (377)							\$ (377)	\$ 331,027	\$ 2,038	\$ 331,195
Major Equipment	\$ 7,008							\$ 7,008	\$ 104,000	\$ 54,984	\$ 65,484
Other Items of Expense											
	\$ 610,521	\$ 49,654	\$ 10,432					\$ 670,608	\$ 3,894,838	\$ 710,966	\$ 3,887,397
Special Items of Expense											
Grand Jury	\$ 0							\$ 0	\$ 350	\$ 126	\$ 200
Jury Costs	\$ 12,802							\$ 12,802	\$ 25,150	\$ 3,591	\$ 20,850
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (10,463)	\$ 423	\$ 10,040					\$ 0	\$ 79,569	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 179							\$ 179			
	\$ 2,518	\$ 423	\$ 10,040					\$ 12,981	\$ 105,069	\$ 3,717	\$ 21,050
Total Expenditures	\$ 2,133,727	\$ 53,275	\$ 70,672					\$ 2,257,674	\$ 11,393,135	\$ 2,146,550	\$ 10,546,012
Excess (Deficit) of Revenues Over Expenditures	\$ 1,778,689	\$ 5,216	\$ (4,366)					\$ 1,779,539	\$ 183,083	\$ 1,910,442	\$ 308,420
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,642,968	\$ 264,220	\$ 0					\$ 1,907,188	\$ 1,907,188	\$ 1,076,940	\$ 1,076,940
Ending Balance (Deficit)	\$ 3,421,657	\$ 269,436	\$ (4,366)					\$ 3,686,727	\$ 2,090,271	\$ 2,987,382	\$ 1,385,360

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

For the month ended September										
Fiscal Year 2019/20								2018/19		
	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	\$ 443,289	\$ 190,252					\$ 633,541	\$ 3,166,692	\$ 551,190	\$ 2,561,631
Traffic & Other Infractions	\$ 89,035	\$ 3,460					\$ 92,495	\$ 470,371	\$ 64,127	\$ 441,708
Other Criminal Cases	\$ 163,757	\$ 0					\$ 163,757	\$ 651,787	\$ 157,592	\$ 658,950
Civil	\$ 188,556	\$ 0					\$ 188,556	\$ 774,988	\$ 185,100	\$ 772,666
Family & Children Services	\$ 151,240	\$ 36,185			\$ 10,040		\$ 197,465	\$ 893,107	\$ 159,216	\$ 1,001,513
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 13,023	\$ 36,612					\$ 49,636	\$ 546,659	\$ 49,479	\$ 540,991
Juvenile Delinquency Services	\$ 11,902						\$ 11,902	\$ 59,054	\$ 13,207	\$ 66,014
Other Court Operations	\$ 56,510	\$ (8,911)					\$ 47,599	\$ 290,760	\$ 48,808	\$ 262,771
Court Interpreters	\$ 43,713	\$ 79,448					\$ 123,160	\$ 590,103	\$ 107,487	\$ 523,384
Jury Services	\$ 14,908	\$ 7,543	\$ 12,802				\$ 35,253	\$ 227,612	\$ 34,396	\$ 173,362
Security		\$ 62,947					\$ 62,947	\$ 560,384	\$ 55,775	\$ 280,100
Trial Court Operations Program	\$ 1,175,932	\$ 407,536	\$ 12,802		\$ 10,040		\$ 1,606,309	\$ 8,231,517	\$ 1,426,376	\$ 7,283,090
Enhanced Collections	\$ 2,916	\$ 47,554			\$ 423		\$ 50,893	\$ 270,000	\$ 53,529	\$ 194,868
Other Non-Court Operations		\$ 2,100	\$ 0				\$ 2,100	\$ 8,750	\$ 2,226	\$ 8,641
Non-Court Operations Program	\$ 2,916	\$ 49,654	\$ 0		\$ 423		\$ 52,993	\$ 278,750	\$ 55,755	\$ 203,509
Executive Office	\$ 107,668	\$ 5,135			\$ (423)		\$ 112,380	\$ 408,637	\$ 104,145	\$ 417,254
Fiscal Services	\$ 75,970	\$ 1,038					\$ 77,008	\$ 382,034	\$ 71,550	\$ 311,731
Human Resources	\$ 88,663	\$ 9,310					\$ 97,974	\$ 387,402	\$ 99,260	\$ 422,468
Business & Facilities Services	\$ 56,266	\$ 185,386			\$ (10,040)	\$ 179	\$ 231,792	\$ 1,038,520	\$ 286,258	\$ 1,167,222
Information Technology	\$ 66,669	\$ 12,548					\$ 79,217	\$ 666,275	\$ 103,206	\$ 740,738
Court Administration Program	\$ 395,238	\$ 213,418			\$ (10,463)	\$ 179	\$ 598,372	\$ 2,882,868	\$ 664,419	\$ 3,059,413
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,574,086	\$ 670,608	\$ 12,802		\$ 0	\$ 179	\$ 2,257,674	\$ 11,393,135	\$ 2,146,550	\$ 10,546,012