

**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

11/27/2018

\_\_\_\_\_  
Date

Kings

\_\_\_\_\_  
Court

2018-19 Q1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Kings

Court

2018-19 Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Q1 - 1FTE Interpreter was reclassified to .6 FTE
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Kings

Court

2018-19 Q1

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	86.60	83.20			

<sup>1</sup> 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 2018/19						2017/18	
	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							
<b>ASSETS</b>									
Operations	\$ (57,647)	\$ 205,204	\$ (124,153)				\$ 5,906	\$ 29,310	\$ (3,828)
Payroll	\$ 1,272							\$ 1,272	\$ (1,469)
Jury	\$ 20,000							\$ 20,000	\$ 20,000
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (278)	\$ (278)	\$ (6,180)
Credit Card									
Cash on Hand	\$ 3,075							\$ 3,075	\$ 2,575
Cash with County							\$ 47,559	\$ 47,559	\$ 54,834
Cash Outside of the JCC									
Cash Equivalents	\$ 2,340,198						\$ 514,390	\$ 2,854,589	\$ 3,361,625
<b>Total Cash and Cash Equivalents</b>	<b>\$ 2,316,898</b>	<b>\$ 205,204</b>	<b>\$ (124,153)</b>				<b>\$ 567,577</b>	<b>\$ 2,965,526</b>	<b>\$ 3,437,557</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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	\$ 126,092
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 415,776	\$ 0	\$ 122,695					\$ 538,471	\$ 288,890
Trust Due To/From									\$ 225
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 415,776</b>	<b>\$ 0</b>	<b>\$ 122,695</b>				<b>\$ 0</b>	<b>\$ 538,471</b>	<b>\$ 415,207</b>
Prepaid Expenses - General	\$ 15,000		\$ 0					\$ 15,000	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 362
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 15,000</b>		<b>\$ 0</b>					<b>\$ 15,000</b>	<b>\$ 362</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 2,747,674</b>	<b>\$ 205,204</b>	<b>\$ (1,458)</b>				<b>\$ 567,577</b>	<b>\$ 3,518,997</b>	<b>\$ 3,853,127</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 744	\$ 0	\$ 0				\$ 0	\$ 744	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 126,317
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 177,404	\$ 177,404	\$ 162,184
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 11							\$ 11	\$ 88
Interest							\$ 799	\$ 799	\$ 794
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 755</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 178,204</b>	<b>\$ 178,959</b>	<b>\$ 289,384</b>
Civil							\$ 327,556	\$ 327,556	\$ 926,204
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 47,559	\$ 47,559	\$ 54,834
Trust Interest Payable							\$ 10,507	\$ 10,507	\$ 11,526
Miscellaneous Trust									
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 385,621</b>	<b>\$ 385,621</b>	<b>\$ 992,564</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (47,632)							\$ (47,632)	\$ (36,367)
Deferred Compensation Payable	\$ (780)							\$ (780)	\$ (1,190)
Deductions Payable	\$ 0							\$ 0	\$ 12,488
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (48,412)</b>							<b>\$ (48,412)</b>	<b>\$ (25,070)</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 11,696						\$ 490	\$ 12,185	\$ 12,185
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 11,696</b>						<b>\$ 3,752</b>	<b>\$ 15,447</b>	<b>\$ 15,447</b>
<b>Total Liabilities</b>	<b>\$ (35,962)</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 567,577</b>	<b>\$ 531,615</b>	<b>\$ 1,272,327</b>
<b>Total Fund Balance</b>	<b>\$ 2,783,635</b>	<b>\$ 205,204</b>	<b>\$ (1,458)</b>					<b>\$ 2,987,382</b>	<b>\$ 2,580,800</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,747,674</b>	<b>\$ 205,204</b>	<b>\$ (1,458)</b>				<b>\$ 567,577</b>	<b>\$ 3,518,997</b>	<b>\$ 3,853,127</b>

**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 2018/19													
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2017/18			
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
<b>REVENUES</b>													
<b>State Financing Sources</b>													
Trial Court Trust Fund	\$ 3,745,826	\$ 4,952					\$ 3,750,778	\$ 8,304,092	\$ 3,588,174	\$ 7,327,146			
Improvement and Modernization Fund	\$ (2,912)						\$ (2,912)	\$ 18,917	\$ 0	\$ 54,652			
Judges' Compensation (0150019)													
Court Interpreter (0150037)	\$ 81,851						\$ 81,851	\$ 523,384	\$ 87,427	\$ 535,597			
Civil Coordination Reimbursement (0150091)													
MOU Reimbursements (0150010 and General)	\$ 98,298						\$ 98,298	\$ 926,425	\$ 213,069	\$ 784,831			
Other Miscellaneous								\$ 45,118		\$ 45,118			
	\$ 3,923,063	\$ 4,952					\$ 3,928,015	\$ 9,817,936	\$ 3,888,670	\$ 8,747,344			
<b>Grants</b>													
AB 1058 Commissioner/Facilitator			\$ 73,398				\$ 73,398	\$ 491,884	\$ 0	\$ 483,707			
Other Judicial Council Grants			\$ (10,328)				\$ (10,328)	\$ 17,822	\$ 0	\$ 30,000			
Non-Judicial Council Grants													
			\$ 63,070				\$ 63,070	\$ 509,706	\$ 0	\$ 513,707			
<b>Other Financing Sources</b>													
Interest Income	\$ 2,096	\$ 50					\$ 2,146	\$ 22,000	\$ 2,346	\$ 20,000			
Investment Income													
Donations													
Local Fees	\$ 7,669	\$ 2,546					\$ 10,215	\$ 142,500	\$ 17,080	\$ 145,000			
Non-Fee Revenues								\$ 200		\$ 200			
Enhanced Collections		\$ 53,529					\$ 53,529	\$ 194,868	\$ 36,617	\$ 215,337			
Escheatment													
Prior Year Revenue	\$ (95)						\$ (95)						
County Program - Restricted	\$ 0	\$ 111					\$ 111	\$ 166,372	\$ 40,215	\$ 166,372			
Reimbursement Other								\$ 350		\$ 1,000			
Sale of Fixed Assets													
Other Miscellaneous	\$ 0						\$ 0	\$ 500	\$ (40,028)	\$ 500			
	\$ 9,670	\$ 56,237					\$ 65,907	\$ 526,790	\$ 56,230	\$ 548,409			
<b>Total Revenues</b>	<b>\$ 3,932,733</b>	<b>\$ 61,189</b>	<b>\$ 63,070</b>				<b>\$ 4,056,991</b>	<b>\$ 10,854,432</b>	<b>\$ 3,944,899</b>	<b>\$ 9,809,460</b>			
<b>EXPENDITURES</b>													
<b>Personal Services</b>													
Salaries - Permanent	\$ 927,342	\$ 4,156	\$ 38,821				\$ 970,318	\$ 4,599,474	\$ 982,748	\$ 4,649,012			
Temp Help													
Overtime	\$ 2,850						\$ 2,850	\$ 25,000	\$ 7,209	\$ 25,000			
Staff Benefits	\$ 441,150	\$ 663	\$ 16,886				\$ 458,700	\$ 2,003,091	\$ 381,442	\$ 1,847,140			
	\$ 1,371,341	\$ 4,819	\$ 55,707				\$ 1,431,867	\$ 6,627,565	\$ 1,371,400	\$ 6,521,152			
<b>Operating Expenses and Equipment</b>													
General Expense	\$ 22,961		\$ (9,302)				\$ 13,659	\$ 289,432	\$ 22,312	\$ 236,147			
Printing	\$ 3,871						\$ 3,871	\$ 12,500	\$ 3,770	\$ 16,500			
Telecommunications	\$ 6,357		\$ 254				\$ 6,611	\$ 47,110	\$ 4,770	\$ 51,550			
Postage	\$ 4,624						\$ 4,624	\$ 42,700	\$ 5,599	\$ 46,150			
Insurance								\$ 6,500		\$ 6,000			
In-State Travel	\$ 1,503						\$ 1,503	\$ 20,950	\$ 3,242	\$ 22,300			
Out-of-State Travel													
Training								\$ 10,200	\$ 1,470	\$ 10,200			
Security Services	\$ 53,544		\$ 2,231				\$ 55,775	\$ 295,000	\$ 48,582	\$ 285,000			
Facility Operations	\$ 20,907		\$ 761				\$ 21,668	\$ 120,602	\$ 24,745	\$ 142,000			
Utilities													
Contracted Services	\$ 451,056	\$ 53,053	\$ 4,398				\$ 508,508	\$ 2,458,949	\$ 282,963	\$ 2,145,098			
Consulting and Professional Services	\$ 37,724						\$ 37,724	\$ 165,000	\$ 25,334	\$ 290,761			
Information Technology	\$ 2,038						\$ 2,038	\$ 292,228	\$ 2,746	\$ 324,447			
Major Equipment	\$ 54,984						\$ 54,984	\$ 66,500	\$ 0	\$ 56,000			
Other Items of Expense													
	\$ 659,570	\$ 53,053	\$ (1,657)				\$ 710,966	\$ 3,827,671	\$ 425,533	\$ 3,632,153			
<b>Special Items of Expense</b>													
Grand Jury	\$ 126						\$ 126	\$ 200	\$ 0	\$ 200			
Jury Costs	\$ 3,591						\$ 3,591	\$ 20,850	\$ 2,069	\$ 26,000			
Judgements, Settlements and Claims													
Debt Service													
Other													
<b>Capital Costs</b>													
<b>Internal Cost Recovery</b>	\$ (10,781)	\$ 303	\$ 10,478				\$ 0	\$ 0		\$ (1)			
<b>Prior Year Expense Adjustment</b>	\$ (7,064)	\$ 303	\$ 10,478				\$ 3,717	\$ 21,050	\$ 2,069	\$ 26,199			
<b>Total Expenditures</b>	<b>\$ 2,023,847</b>	<b>\$ 58,175</b>	<b>\$ 64,528</b>				<b>\$ 2,146,550</b>	<b>\$ 10,476,286</b>	<b>\$ 1,799,002</b>	<b>\$ 10,179,504</b>			
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ 1,908,886	\$ 3,013	\$ (1,458)				\$ 1,910,442	\$ 378,146	\$ 2,145,897	\$ (370,044)			
<b>Operating Transfers In (Out)</b>								\$ 0		\$ 0			
<b>Fund Balance (Deficit)</b>													
Beginning Balance (Deficit)	\$ 874,749	\$ 202,191	\$ 0				\$ 1,076,940	\$ 1,076,940	\$ 434,903	\$ 434,903			
Ending Balance (Deficit)	\$ 2,783,635	\$ 205,204	\$ (1,458)				\$ 2,987,382	\$ 1,455,086	\$ 2,580,800	\$ 64,859			

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

For the month ended September										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 379.049	\$ 172.141					\$ 551.190	\$ 2,561.631	\$ 540.017	\$ 2,620.516
Traffic & Other Infractions	\$ 60.937	\$ 3.190					\$ 64.127	\$ 441.708	\$ 64.943	\$ 408.191
Other Criminal Cases	\$ 157.309	\$ 283					\$ 157.592	\$ 658.950	\$ 143.642	\$ 596.701
Civil	\$ 185.100						\$ 185.100	\$ 780.166	\$ 150.218	\$ 709.479
Family & Children Services	\$ 139.498	\$ 9.239			\$ 10.478		\$ 159.216	\$ 994.013	\$ 157.370	\$ 1,304.400
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 12.513	\$ 36.965					\$ 49.479	\$ 540.991	\$ 38.560	\$ 58.337
Juvenile Delinquency Services	\$ 13.207						\$ 13.207	\$ 66.014		\$ 22.048
Other Court Operations	\$ 59.136	\$ (10.328)					\$ 48.808	\$ 262.771	\$ 62.464	\$ 298.624
Court Interpreters	\$ 47.679	\$ 59.808					\$ 107.487	\$ 523.384	\$ 100.286	\$ 562.097
Jury Services	\$ 26.968	\$ 3.837	\$ 3.591				\$ 34.396	\$ 159.212	\$ 55.178	\$ 307.265
Security		\$ 55.775					\$ 55.775	\$ 280.100	\$ 48.582	\$ 290.500
<b>Trial Court Operations Program</b>	<b>\$ 1,081.396</b>	<b>\$ 330.911</b>	<b>\$ 3.591</b>		<b>\$ 10.478</b>		<b>\$ 1,426.376</b>	<b>\$ 7,268.940</b>	<b>\$ 1,361.259</b>	<b>\$ 7,178.158</b>
Enhanced Collections	\$ 2.273	\$ 50.953			\$ 303		\$ 53.529	\$ 194.868	\$ 34.109	\$ 215.337
Other Non-Court Operations		\$ 2.100	\$ 126				\$ 2.226	\$ 8.641	\$ 2.100	\$ 8.400
<b>Non-Court Operations Program</b>	<b>\$ 2.273</b>	<b>\$ 53.053</b>	<b>\$ 126</b>		<b>\$ 303</b>		<b>\$ 55.755</b>	<b>\$ 203.509</b>	<b>\$ 36.209</b>	<b>\$ 223.737</b>
Executive Office	\$ 92.291	\$ 12.157			\$ (303)		\$ 104.145	\$ 410.223	\$ 80.340	\$ 440.996
Fiscal Services	\$ 70.284	\$ 1.266					\$ 71.550	\$ 311.731	\$ 58.762	\$ 296.974
Human Resources	\$ 93.144	\$ 6.116					\$ 99.260	\$ 423.519	\$ 81.516	\$ 353.925
Business & Facilities Services	\$ 48.876	\$ 247.860			\$ (10.478)		\$ 286.258	\$ 1,178.927	\$ 118.518	\$ 1,067.739
Information Technology	\$ 43.603	\$ 59.603					\$ 103.206	\$ 679.437	\$ 62.398	\$ 617.975
<b>Court Administration Program</b>	<b>\$ 348.198</b>	<b>\$ 327.002</b>			<b>\$ (10.781)</b>		<b>\$ 664.419</b>	<b>\$ 3,003.837</b>	<b>\$ 401.535</b>	<b>\$ 2,777.609</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1,431.867</b>	<b>\$ 710.966</b>	<b>\$ 3.717</b>		<b>\$ 0</b>		<b>\$ 2,146.550</b>	<b>\$ 10,476.286</b>	<b>\$ 1,799.002</b>	<b>\$ 10,179.504</b>