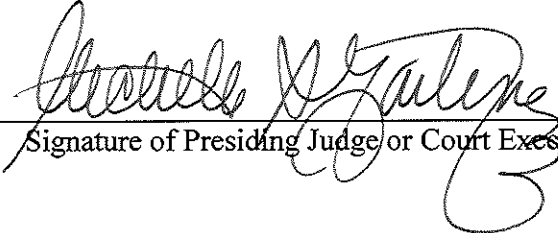


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

01/23/2020

Date

Kings

Court

FY 2019-2020 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings

Court

FY 2019-2020 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

1	Q1 - N/A
2	Q2 - N/A
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filed Court Employee Positions (FTEs)

Kings

 Court
 FY 2019-2020 Q2

 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	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 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	\$ (1,069,071)	\$ 708,323	\$ (96,418)				\$ 12,427	\$ (444,739)	\$ (122,797)
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 20,000							\$ 20,000	\$ 20,000
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ (1,273)	\$ (1,273)	\$ (5,055)
Trust									
Credit Card								\$ 3,200	\$ 3,200
Cash on Hand	\$ 3,200							\$ 3,200	\$ 3,200
Cash with County							\$ 17,872	\$ 17,872	\$ 17,872
Cash Outside of the JCC									
Cash Equivalents	\$ 4,275,678						\$ 375,929	\$ 4,651,607	\$ 2,217,487
Total Cash and Cash Equivalents	\$ 3,239,807	\$ 708,323	\$ (96,418)				\$ 404,955	\$ 4,256,668	\$ 2,140,707
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 11,103
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks								\$ 0	\$ 0
Due From Employee	\$ 0								
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 94,149
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 106,922
Due From Other Courts							\$ 210	\$ 210	\$ 0
Due From State	\$ 213,490	\$ 0	\$ 89,454					\$ 302,944	\$ 543,954
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 213,490	\$ 0	\$ 89,454				\$ 210	\$ 303,155	\$ 756,128
Prepaid Expenses - General	\$ 1,806		\$ 0					\$ 1,806	\$ 1,806
Salary and Travel Advances	\$ 0							\$ 0	\$ 61
Counties									
Total Prepaid Expenses	\$ 1,806		\$ 0					\$ 1,806	\$ 1,867
Other Assets									
Total Other Assets									
Total Assets	\$ 3,455,103	\$ 708,323	\$ (6,864)				\$ 405,166	\$ 4,561,629	\$ 2,898,702

LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 117,769
Accounts Payable - General	\$ 8,650	\$ 0	\$ 80				\$ 0	\$ 8,730	\$ 21,114
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 94,149
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 175,550	\$ 175,550	\$ 158,147
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 62,373
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 65							\$ 65	\$ 0
Interest							\$ 0	\$ 0	\$ 305
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 8,715	\$ 0	\$ 80				\$ 175,550	\$ 184,345	\$ 453,857
Civil							\$ 192,048	\$ 192,048	\$ 302,591
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 17,872	\$ 17,872	\$ 17,872
Trust Interest Payable							\$ 15,419	\$ 15,419	\$ 14,888
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 225,340	\$ 225,340	\$ 335,350
Accrued Payroll	\$ 0							\$ 0	\$ 186,024
Benefits Payable	\$ (18,806)							\$ (18,806)	\$ 175
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 12,918							\$ 12,918	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (5,889)							\$ (5,889)	\$ 186,200
Revenue Collected in Advance									
Liabilities For Deposits	\$ 12,077						\$ 768	\$ 12,844	\$ 12,844
Jury Fees - Non-Interest							\$ 3,509	\$ 3,509	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 12,077						\$ 4,276	\$ 16,353	\$ 16,107
Total Liabilities	\$ 14,903	\$ 0	\$ 80				\$ 405,166	\$ 420,149	\$ 991,514
Total Fund Balance	\$ 3,440,200	\$ 708,323	\$ (7,043)					\$ 4,141,480	\$ 1,907,188
Total Liabilities and Fund Balance	\$ 3,455,103	\$ 708,323	\$ (6,964)				\$ 405,166	\$ 4,561,629	\$ 2,898,702

**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 2019/20								2018/19			
	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	\$ 6,348,802	\$ 25,139					\$ 6,373,741	\$ 8,742,252	\$ 8,691,347	\$ 8,304,092	
Improvement and Modernization Fund								\$ 32,917	\$ 0	\$ 18,917	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 239,836						\$ 239,836	\$ 590,103	\$ 501,044	\$ 523,384	
Civil Coordination Reimbursement (0150091)	\$ 530,935	\$ 421,750					\$ 952,686	\$ 1,039,261	\$ 1,099,030	\$ 926,425	
MOU Reimbursements (0150010 and General)	\$ 45,118						\$ 45,118	\$ 45,118	\$ 45,118	\$ 45,118	
Other Miscellaneous											
	\$ 7,164,491	\$ 446,889					\$ 7,611,581	\$ 10,449,651	\$ 10,336,539	\$ 9,817,936	
Grants											
AB 1058 Commissioner/Facilitator			\$ 206,964				\$ 206,964	\$ 479,184	\$ 426,236	\$ 491,884	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 17,822	\$ 17,822	\$ 17,822	
Non-Judicial Council Grants											
			\$ 206,964				\$ 206,964	\$ 497,006	\$ 444,058	\$ 509,706	
Other Financing Sources											
Interest Income	\$ 38,452	\$ 1,763					\$ 40,215	\$ 45,000	\$ 52,190	\$ 22,000	
Investment Income											
Donations											
Local Fees	\$ 40,244	\$ 13,656					\$ 53,899	\$ 144,500	\$ 152,075	\$ 142,500	
Non-Fee Revenues										\$ 200	
Enhanced Collections		\$ 195,528					\$ 195,528	\$ 270,000	\$ 351,290	\$ 194,868	
Escheatment											
Prior Year Revenue							\$ 28		\$ (95)		
County Program - Restricted	\$ 39,581	\$ 641					\$ 40,222	\$ 169,961	\$ 174,364	\$ 166,372	
Reimbursement Other	\$ 1,567						\$ 1,567			\$ 350	
Sale of Fixed Assets											
Other Miscellaneous	\$ 14						\$ 14	\$ 100	\$ 44	\$ 500	
	\$ 119,858	\$ 211,615					\$ 331,473	\$ 629,561	\$ 729,868	\$ 526,790	
Total Revenues	\$ 7,284,349	\$ 658,505	\$ 206,964				\$ 8,149,818	\$ 11,576,218	\$ 11,510,464	\$ 10,854,432	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,617,426	\$ 16,554	\$ 99,131				\$ 2,733,112	\$ 5,078,688	\$ 4,386,280	\$ 4,599,474	
Temp Help											
Overtime	\$ 3,348						\$ 3,348	\$ 10,000	\$ 10,462	\$ 25,000	
Staff Benefits	\$ 1,118,045	\$ 3,163	\$ 42,929				\$ 1,164,137	\$ 2,204,540	\$ 1,952,636	\$ 2,003,091	
	\$ 3,738,819	\$ 19,718	\$ 142,061				\$ 3,900,597	\$ 7,293,228	\$ 6,349,379	\$ 6,627,565	
Operating Expenses and Equipment											
General Expense	\$ 126,078		\$ 2,324				\$ 128,402	\$ 314,401	\$ 340,726	\$ 315,400	
Printing	\$ 6,914						\$ 6,914	\$ 12,000	\$ 10,635	\$ 12,500	
Telecommunications	\$ 15,233		\$ 609				\$ 15,842	\$ 38,725	\$ 37,013	\$ 37,610	
Postage	\$ 25,395						\$ 25,395	\$ 48,175	\$ 42,490	\$ 42,700	
Insurance	\$ 8,238						\$ 8,238	\$ 8,200	\$ 6,527	\$ 6,526	

In-State Travel	\$ 6,457	\$ 4,648	\$ 4,933				\$ 16,038	\$ 26,850	\$ 19,414	\$ 22,800
Out-of-State Travel										
Training	\$ 558		\$ 1,465				\$ 2,023	\$ 16,700	\$ 8,559	\$ 10,200
Security Services	\$ 294,595		\$ 8,385				\$ 302,980	\$ 521,000	\$ 307,064	\$ 295,000
Facility Operations	\$ 45,535		\$ 1,611				\$ 47,146	\$ 162,000	\$ 99,356	\$ 120,602
Utilities										
Contracted Services	\$ 1,084,650	\$ 188,496	\$ 24,207				\$ 1,297,353	\$ 2,348,760	\$ 2,822,245	\$ 2,472,380
Consulting and Professional Services	\$ 27,742						\$ 27,742	\$ 65,500	\$ 142,185	\$ 165,000
Information Technology	\$ 31,069						\$ 31,069	\$ 331,027	\$ 334,378	\$ 331,195
Major Equipment	\$ 84,974						\$ 84,974	\$ 104,000	\$ 124,416	\$ 65,484
Other Items of Expense										
	\$ 1,757,438	\$ 193,144	\$ 43,535				\$ 1,994,116	\$ 3,997,338	\$ 4,295,007	\$ 3,897,397
Special Items of Expense										
Grand Jury	\$ 0						\$ 0	\$ 350	\$ 385	\$ 200
Jury Costs	\$ 19,280						\$ 19,280	\$ 25,150	\$ 25,461	\$ 20,850
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (29,924)	\$ 1,512	\$ 28,412				\$ 0	\$ 79,569	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 1,504	\$ 28					\$ 1,532	\$ 9,985	\$ 9,985	
	\$ (9,139)	\$ 1,540	\$ 28,412				\$ 20,813	\$ 105,069	\$ 35,831	\$ 21,050
Total Expenditures	\$ 5,487,117	\$ 214,401	\$ 214,008				\$ 5,915,526	\$ 11,395,635	\$ 10,680,216	\$ 10,546,012
Excess (Deficit) of Revenues Over Expenditures	\$ 1,797,232	\$ 444,103	\$ (7,043)				\$ 2,234,292	\$ 180,583	\$ 830,248	\$ 308,420
Operating Transfers In (Out)								\$ 0	\$ 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)	\$ 3,440,200	\$ 708,323	\$ (7,043)				\$ 4,141,480	\$ 2,087,771	\$ 1,907,188	\$ 1,385,360

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

For the month ended June										
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	\$ 1,078,891	\$ 456,181					\$ 1,535,072	\$ 3,168,192	\$ 2,640,881	\$ 2,561,631
Traffic & Other Infractions	\$ 225,857	\$ 8,650				\$ 28	\$ 234,535	\$ 470,371	\$ 314,103	\$ 441,708
Other Criminal Cases	\$ 391,804	\$ 5,111					\$ 396,915	\$ 651,787	\$ 712,831	\$ 658,950
Civil	\$ 446,708	\$ 74					\$ 446,781	\$ 774,988	\$ 832,208	\$ 772,666
Family & Children Services	\$ 347,345	\$ 81,522			\$ 28,412		\$ 457,279	\$ 893,107	\$ 785,397	\$ 1,001,513
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 34,226	\$ 182,331					\$ 216,557	\$ 546,659	\$ 458,207	\$ 540,991
Juvenile Delinquency Services	\$ 29,330						\$ 29,330	\$ 59,054	\$ 50,195	\$ 66,014
Other Court Operations	\$ 137,370	\$ 309					\$ 137,680	\$ 290,760	\$ 252,885	\$ 262,771
Court Interpreters	\$ 108,747	\$ 172,514					\$ 281,261	\$ 590,103	\$ 503,215	\$ 523,384
Jury Services	\$ 105,121	\$ 27,293	\$ 19,180				\$ 151,594	\$ 227,612	\$ 163,744	\$ 173,362
Security		\$ 332,309					\$ 332,309	\$ 560,384	\$ 316,230	\$ 280,100
Trial Court Operations Program	\$ 2,905,399	\$ 1,266,294	\$ 19,180		\$ 28,412	\$ 28	\$ 4,219,313	\$ 8,233,017	\$ 7,029,895	\$ 7,283,090
Enhanced Collections	\$ 10,420	\$ 183,596			\$ 1,512		\$ 195,528	\$ 270,000	\$ 351,290	\$ 194,868
Other Non-Court Operations		\$ 4,900	\$ 101				\$ 5,001	\$ 8,750	\$ 11,416	\$ 8,641
Non-Court Operations Program	\$ 10,420	\$ 188,496	\$ 101		\$ 1,512		\$ 200,528	\$ 278,750	\$ 362,706	\$ 203,509
Executive Office	\$ 254,122	\$ 13,892			\$ (1,512)		\$ 266,502	\$ 408,637	\$ 445,151	\$ 417,254
Fiscal Services	\$ 232,093	\$ 3,171					\$ 235,263	\$ 382,034	\$ 312,524	\$ 311,731
Human Resources	\$ 203,115	\$ 23,982					\$ 227,097	\$ 387,402	\$ 434,744	\$ 422,468
Business & Facilities Services	\$ 138,013	\$ 469,059			\$ (28,412)	\$ 1,504	\$ 580,164	\$ 1,039,520	\$ 1,310,128	\$ 1,167,222
Information Technology	\$ 157,436	\$ 29,223					\$ 186,659	\$ 666,275	\$ 785,068	\$ 740,738
Court Administration Program	\$ 984,778	\$ 539,326			\$ (29,924)	\$ 1,504	\$ 1,495,685	\$ 2,883,868	\$ 3,287,616	\$ 3,059,413
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,900,597	\$ 1,994,116	\$ 19,280		\$ 0	\$ 1,532	\$ 5,915,526	\$ 11,395,635	\$ 10,680,216	\$ 10,546,012