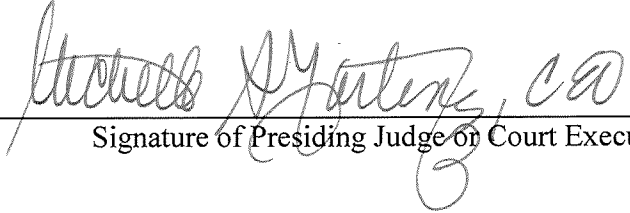


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

04/20/2020

Date

Kings

Court

FY 2019-2020 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings

Court

FY 2019-2020 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

1	Q1 - N/A
2	Q2 - N/A
3	Q3 - N/A
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings

Court

FY 2019-2020 Q3

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	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 March									
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	\$ (511,317)	\$ 690,104	\$ (119,397)				\$ 3,720	\$ 63,110	\$ 51,851
Payroll	\$ 0							\$ 0	\$ (15)
Jury	\$ 20,000							\$ 20,000	\$ 20,000
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees									
Trust							\$ (368)	\$ (368)	\$ 0
Credit Card									
Cash on Hand	\$ 3,200							\$ 3,200	\$ 3,200
Cash with County							\$ 17,872	\$ 17,872	\$ 47,559
Cash Outside of the JCC									
Cash Equivalents	\$ 3,384,322						\$ 333,463	\$ 3,717,785	\$ 2,171,710
Total Cash and Cash Equivalents	\$ 2,906,205	\$ 690,104	\$ (119,397)				\$ 354,688	\$ 3,831,599	\$ 2,304,305
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
Due From State	\$ 54,092	\$ 0	\$ 84,614					\$ 138,707	\$ 324,970
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 0							\$ 0	
Total Receivables	\$ 54,092	\$ 0	\$ 84,614				\$ 0	\$ 138,707	\$ 324,970
Prepaid Expenses - General	\$ 1,806		\$ 0					\$ 1,806	\$ 1,806
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 1,806		\$ 0					\$ 1,806	\$ 1,806
Other Assets									
Total Other Assets									
Total Assets	\$ 2,962,103	\$ 690,104	\$ (34,783)				\$ 354,688	\$ 3,972,112	\$ 2,631,081

LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,684	\$ 0	\$ 0				\$ 0	\$ 1,684	\$ 42,685
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 123,732	\$ 123,732	\$ 173,339
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 127
Interest							\$ 205	\$ 205	\$ 1,042
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,684	\$ 0	\$ 0				\$ 123,937	\$ 125,621	\$ 217,193
Civil							\$ 192,958	\$ 192,958	\$ 280,520
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 17,872	\$ 17,872	\$ 47,559
Trust Interest Payable							\$ 15,891	\$ 15,891	\$ 12,954
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 226,721	\$ 226,721	\$ 341,033
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (35,630)							\$ (35,630)	\$ (53,702)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 74
Deductions Payable	\$ 0							\$ 0	\$ (2,687)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (35,630)							\$ (35,630)	\$ (56,316)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 12,077						\$ 768	\$ 12,844	\$ 12,463
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 12,077						\$ 4,030	\$ 16,107	\$ 15,726
Total Liabilities	\$ (21,869)	\$ 0	\$ 0				\$ 354,688	\$ 332,819	\$ 517,637
Total Fund Balance	\$ 2,983,972	\$ 690,104	\$ (34,783)					\$ 3,639,293	\$ 2,113,445
Total Liabilities and Fund Balance	\$ 2,962,103	\$ 690,104	\$ (34,783)				\$ 354,688	\$ 3,972,112	\$ 2,631,081

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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 March									
	Fiscal Year 2019/20							2018/19		
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue									
		Non-Grant	Grant							
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 7,279,159	\$ 35,016					\$ 7,314,175	\$ 8,742,252	\$ 6,513,651	\$ 8,304,092
Improvement and Modernization Fund							\$ 32,917	\$ 0	\$ 0	\$ 18,917
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 316,694						\$ 316,694	\$ 590,103	\$ 348,155	\$ 523,384
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 857,161	\$ 421,750					\$ 1,278,912	\$ 1,039,261	\$ 654,074	\$ 926,425
Other Miscellaneous	\$ 45,118						\$ 45,118	\$ 45,118	\$ 45,118	\$ 45,118
	\$ 8,498,132	\$ 456,766					\$ 8,954,899	\$ 10,449,651	\$ 7,560,998	\$ 9,817,936
Grants										
AB 1058 Commissioner/Facilitator			\$ 288,319				\$ 288,319	\$ 479,184	\$ 307,603	\$ 491,884
Other Judicial Council Grants			\$ 8,953				\$ 8,953	\$ 17,822	\$ 0	\$ 17,822
Non-Judicial Council Grants										
			\$ 297,271				\$ 297,271	\$ 497,006	\$ 307,603	\$ 509,706
Other Financing Sources										
Interest Income	\$ 36,663	\$ 4,822					\$ 41,485	\$ 45,000	\$ 27,531	\$ 22,000
Investment Income										
Donations										
Local Fees	\$ 55,522	\$ 20,204					\$ 75,725	\$ 144,500	\$ 86,232	\$ 142,500
Non-Fee Revenues										\$ 200
Enhanced Collections		\$ 237,082					\$ 237,082	\$ 270,000	\$ 220,597	\$ 194,868
Escheatment										
Prior Year Revenue		\$ 28					\$ 28		\$ (95)	
County Program - Restricted	\$ 78,142	\$ 883					\$ 79,025	\$ 169,961	\$ 87,053	\$ 166,372
Reimbursement Other	\$ 1,814						\$ 1,814			\$ 350
Sale of Fixed Assets										
Other Miscellaneous	\$ 36						\$ 36	\$ 100	\$ 11	\$ 500
	\$ 172,176	\$ 263,019					\$ 435,196	\$ 629,561	\$ 421,329	\$ 526,790
Total Revenues	\$ 8,670,309	\$ 719,786	\$ 297,271				\$ 9,687,366	\$ 11,576,218	\$ 8,289,929	\$ 10,854,432
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 3,477,239	\$ 28,751	\$ 158,706				\$ 3,664,696	\$ 5,078,688	\$ 3,161,670	\$ 4,599,474
Temp Help										
Overtime	\$ 3,849						\$ 3,849	\$ 10,000	\$ 8,488	\$ 25,000
Staff Benefits	\$ 1,539,325	\$ 4,255	\$ 68,111				\$ 1,611,692	\$ 2,204,540	\$ 1,401,206	\$ 2,003,091
	\$ 5,020,413	\$ 33,006	\$ 226,818				\$ 5,280,237	\$ 7,293,228	\$ 4,571,364	\$ 6,627,565
Operating Expenses and Equipment										
General Expense	\$ 207,648		\$ 2,905				\$ 210,554	\$ 369,636	\$ 123,739	\$ 315,400
Printing	\$ 8,420		\$ 75				\$ 8,494	\$ 14,100	\$ 8,095	\$ 12,500
Telecommunications	\$ 22,316		\$ 895				\$ 23,212	\$ 38,725	\$ 22,290	\$ 37,610
Postage	\$ 34,678						\$ 34,678	\$ 48,175	\$ 26,324	\$ 42,700
Insurance	\$ 8,238						\$ 8,238	\$ 8,200	\$ 6,527	\$ 6,526
In-State Travel	\$ 11,743	\$ 4,648	\$ 4,933				\$ 21,324	\$ 26,850	\$ 10,000	\$ 22,800
Out-of-State Travel										
Training	\$ 858		\$ 1,465				\$ 2,323	\$ 16,700	\$ 6,156	\$ 10,200
Security Services	\$ 359,508		\$ 11,090				\$ 370,598	\$ 619,000	\$ 204,769	\$ 295,000
Facility Operations	\$ 64,446		\$ 2,316				\$ 66,762	\$ 315,882	\$ 78,770	\$ 120,602
Utilities										
Contracted Services	\$ 1,419,396	\$ 241,021	\$ 36,150				\$ 1,696,568	\$ 2,399,760	\$ 1,962,775	\$ 2,472,380
Consulting and Professional Services	\$ 35,040						\$ 35,040	\$ 65,500	\$ 114,626	\$ 165,000
Information Technology	\$ 45,549	\$ 13,167	\$ 43				\$ 58,759	\$ 352,404	\$ 39,695	\$ 331,195
Major Equipment	\$ 91,336						\$ 91,336	\$ 104,000	\$ 54,984	\$ 65,484
Other Items of Expense										
	\$ 2,309,176	\$ 258,836	\$ 59,873				\$ 2,627,885	\$ 4,378,932	\$ 2,658,751	\$ 3,897,397

Special Items of Expense									
Grand Jury	\$ 0					\$ 0	\$ 350	\$ 126	\$ 200
Jury Costs	\$ 27,035					\$ 27,035	\$ 25,150	\$ 20,244	\$ 20,850
Judgements, Settlements and Claims									
Debt Service									
Other									
Capital Costs									
Internal Cost Recovery	\$ (47,396)	\$ 2,032	\$ 45,364			\$ 0	\$ 79,569	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 20,076	\$ 28				\$ 20,104		\$ 2,940	
	\$ (284)	\$ 2,060	\$ 45,364			\$ 47,140	\$ 105,069	\$ 23,309	\$ 21,050
Total Expenditures	\$ 7,329,305	\$ 293,902	\$ 332,054			\$ 7,955,261	\$ 11,777,229	\$ 7,253,425	\$ 10,546,012
Excess (Deficit) of Revenues Over Expenditures	\$ 1,341,004	\$ 425,884	\$ (34,783)			\$ 1,732,105	\$ (201,011)	\$ 1,036,504	\$ 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)	\$ 2,983,972	\$ 690,104	\$ (34,783)			\$ 3,639,293	\$ 1,706,177	\$ 2,113,445	\$ 1,385,360

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

	For the month ended March									
	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	\$ 1,478,601	\$ 654,066					\$ 2,132,668	\$ 3,169,427	\$ 1,892,608	\$ 2,561,631
Traffic & Other Infractions	\$ 297,639	\$ 13,840				\$ 28	\$ 311,507	\$ 470,371	\$ 218,090	\$ 441,708
Other Criminal Cases	\$ 537,867	\$ 33,090					\$ 570,957	\$ 651,787	\$ 512,405	\$ 658,950
Civil	\$ 592,520	\$ 266					\$ 592,786	\$ 774,988	\$ 611,273	\$ 772,666
Family & Children Services	\$ 475,900	\$ 108,161			\$ 45,364		\$ 629,424	\$ 893,107	\$ 536,046	\$ 1,001,513
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 45,308	\$ 211,671					\$ 256,978	\$ 546,659	\$ 273,504	\$ 540,991
Juvenile Delinquency Services	\$ 40,282						\$ 40,282	\$ 59,054	\$ 38,948	\$ 66,014
Other Court Operations	\$ 183,697	\$ 309					\$ 184,007	\$ 290,760	\$ 171,617	\$ 262,771
Court Interpreters	\$ 149,676	\$ 232,224					\$ 381,900	\$ 590,103	\$ 343,350	\$ 523,384
Jury Services	\$ 130,371	\$ 32,882	\$ 27,035				\$ 190,288	\$ 227,612	\$ 119,532	\$ 173,362
Security		\$ 401,976					\$ 401,976	\$ 658,384	\$ 204,769	\$ 280,100
Trial Court Operations Program	\$ 3,931,860	\$ 1,688,486	\$ 27,035		\$ 45,364	\$ 28	\$ 5,692,773	\$ 8,332,252	\$ 4,922,142	\$ 7,283,090
Enhanced Collections	\$ 14,010	\$ 221,040			\$ 2,032		\$ 237,082	\$ 270,000	\$ 220,597	\$ 194,868
Other Non-Court Operations		\$ 6,300	\$ 0				\$ 6,300	\$ 8,750	\$ 6,426	\$ 8,641
Non-Court Operations Program	\$ 14,010	\$ 227,340	\$ 0		\$ 2,032		\$ 243,382	\$ 278,750	\$ 227,023	\$ 203,509
Executive Office	\$ 354,877	\$ 17,698			\$ (2,032)		\$ 370,543	\$ 408,637	\$ 324,484	\$ 417,254
Fiscal Services	\$ 296,267	\$ 6,336					\$ 302,603	\$ 382,034	\$ 226,745	\$ 311,731
Human Resources	\$ 275,144	\$ 33,186					\$ 308,330	\$ 397,402	\$ 313,236	\$ 422,468
Business & Facilities Services	\$ 192,004	\$ 570,245			\$ (45,364)	\$ 20,076	\$ 736,961	\$ 1,271,879	\$ 943,045	\$ 1,167,222
Information Technology	\$ 216,075	\$ 84,594					\$ 300,669	\$ 706,275	\$ 296,751	\$ 740,738
Court Administration Program	\$ 1,334,367	\$ 712,059			\$ (47,396)	\$ 20,076	\$ 2,019,106	\$ 3,166,227	\$ 2,104,260	\$ 3,059,413
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,280,237	\$ 2,627,885	\$ 27,035		\$ 0	\$ 20,104	\$ 7,955,261	\$ 11,777,229	\$ 7,253,425	\$ 10,546,012