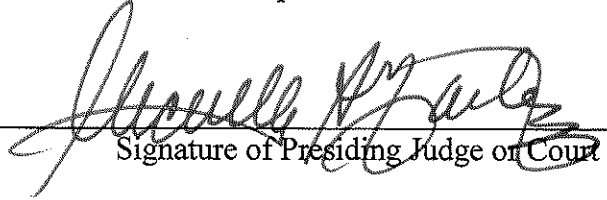


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

02/06/2018

Date

KINGS

Court

2018-19 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings

Court

FY 2018-19 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings
 Court

FY 2018-19 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)	86.60	83.20	82.2		

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
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended December											
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	\$ 5,207,758	\$ 20,140					\$ 5,227,898	\$ 8,304,092	\$ 4,876,133	\$ 7,327,146	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 18,917	\$ 39,420	\$ 54,652	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 214,584						\$ 214,584	\$ 523,384	\$ 214,689	\$ 535,597	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 332,186						\$ 332,186	\$ 926,425	\$ 369,664	\$ 784,831	
Other Miscellaneous	\$ 45,118						\$ 45,118	\$ 45,118	\$ 45,118	\$ 45,118	
	\$ 5,799,646	\$ 20,140					\$ 5,819,786	\$ 9,817,936	\$ 5,545,023	\$ 8,747,344	
Grants											
AB 1058 Commissioner/Facilitator			\$ 185,290				\$ 185,290	\$ 491,884	\$ 205,344	\$ 483,707	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 17,822	\$ 0	\$ 30,000	
Non-Judicial Council Grants											
			\$ 185,290				\$ 185,290	\$ 509,706	\$ 205,344	\$ 513,707	
Other Financing Sources											
Interest Income	\$ 10,153	\$ 1,047					\$ 11,200	\$ 22,000	\$ 8,212	\$ 20,000	
Investment Income											
Donations											
Local Fees	\$ 34,784	\$ 10,030					\$ 44,814	\$ 142,500	\$ 55,931	\$ 145,000	
Non-Fee Revenues								\$ 200	\$ 200	\$ 200	
Enhanced Collections		\$ 131,052					\$ 131,052	\$ 194,868	\$ 81,820	\$ 215,337	
Escheatment											
Prior Year Revenue	\$ (95)						\$ (95)				
County Program - Restricted	\$ 42,248	\$ 583					\$ 42,832	\$ 166,372	\$ 81,710	\$ 166,372	
Reimbursement Other								\$ 350	\$ 1,000	\$ 1,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 6						\$ 6	\$ 500	\$ (40,028)	\$ 500	
	\$ 87,097	\$ 142,712					\$ 229,809	\$ 526,790	\$ 187,643	\$ 548,409	
Total Revenues	\$ 5,886,744	\$ 162,852	\$ 185,290				\$ 6,234,886	\$ 10,854,432	\$ 5,938,011	\$ 9,809,460	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,865,080	\$ 12,908	\$ 93,435				\$ 1,971,423	\$ 4,599,474	\$ 1,947,489	\$ 4,649,012	
Temp Help											
Overtime	\$ 5,086						\$ 5,086	\$ 25,000	\$ 14,129	\$ 25,000	
Staff Benefits	\$ 883,836	\$ 1,676	\$ 40,269				\$ 925,781	\$ 2,003,091	\$ 845,579	\$ 1,847,140	
	\$ 2,754,002	\$ 14,584	\$ 133,703				\$ 2,902,290	\$ 6,627,565	\$ 2,807,197	\$ 6,521,152	
Operating Expenses and Equipment											
General Expense	\$ 55,927		\$ 2,223				\$ 58,149	\$ 315,400	\$ 57,640	\$ 236,147	
Printing	\$ 5,936						\$ 5,936	\$ 12,500	\$ 5,538	\$ 16,500	
Telecommunications	\$ 15,270		\$ 614				\$ 15,884	\$ 37,610	\$ 16,460	\$ 51,550	
Postage	\$ 16,059						\$ 16,059	\$ 42,700	\$ 16,184	\$ 46,150	
Insurance	\$ 6,527						\$ 6,527	\$ 6,526	\$ 5,852	\$ 6,000	
In-State Travel	\$ 2,709		\$ 3,329				\$ 6,038	\$ 22,800	\$ 9,203	\$ 22,300	
Out-of-State Travel											
Training	\$ 1,010		\$ 1,340				\$ 2,350	\$ 10,200	\$ 1,570	\$ 10,200	
Security Services	\$ 126,886		\$ 5,287				\$ 132,173	\$ 295,000	\$ 116,092	\$ 285,000	
Facility Operations	\$ 40,459		\$ 1,493				\$ 41,952	\$ 120,602	\$ 45,744	\$ 142,000	
Utilities											
Contracted Services	\$ 1,070,016	\$ 128,696	\$ 15,719				\$ 1,214,431	\$ 2,472,380	\$ 669,858	\$ 2,145,098	
Consulting and Professional Services	\$ 80,191						\$ 80,191	\$ 165,000	\$ 117,136	\$ 290,761	
Information Technology	\$ 29,457						\$ 29,457	\$ 331,195	\$ 52,932	\$ 324,447	
Major Equipment	\$ 54,984						\$ 54,984	\$ 65,484	\$ 0	\$ 56,000	
Other Items of Expense											
	\$ 1,505,428	\$ 128,696	\$ 30,005				\$ 1,664,130	\$ 3,897,397	\$ 1,114,210	\$ 3,632,153	
Special Items of Expense											
Grand Jury	\$ 126						\$ 126	\$ 200	\$ 0	\$ 200	
Jury Costs	\$ 9,201						\$ 9,201	\$ 20,850	\$ 12,631	\$ 26,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (25,922)	\$ 772	\$ 25,150				\$ 0	\$ 0	\$ 0	\$ (1)	
Prior Year Expense Adjustment									\$ 296		
	\$ (16,595)	\$ 772	\$ 25,150				\$ 9,327	\$ 21,050	\$ 12,927	\$ 26,199	
Total Expenditures	\$ 4,242,835	\$ 144,053	\$ 188,858				\$ 4,575,746	\$ 10,546,012	\$ 3,934,334	\$ 10,179,504	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,643,908	\$ 18,799	\$ (3,568)				\$ 1,659,140	\$ 308,420	\$ 2,003,677	\$ (370,044)	
Operating Transfers In (Out)								\$ 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)	\$ 2,518,657	\$ 220,990	\$ (3,568)				\$ 2,736,080	\$ 1,385,360	\$ 2,438,581	\$ 64,859	

Superior Court of California, County of Kings
Trial Court Operations Fund
Balance Sheet
(Unaudited)

For the month ended December									
Fiscal Year 2018/19									
	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	\$ 155,690	\$ 220,990	\$ (188,756)				\$ 16,073	\$ 203,997	\$ 101,278
Payroll	\$ 0							\$ 0	\$ (1,423)
Jury	\$ 20,000							\$ 20,000	\$ 20,000
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees									
Trust									
Credit Card							\$ (278)	\$ (278)	\$ (290)
Cash on Hand	\$ 3,200							\$ 3,200	\$ 2,575
Cash with County	\$ 0							\$ 47,559	\$ 54,834
Cash Outside of the JCC									
Cash Equivalents	\$ 1,769,128						\$ 504,115	\$ 2,273,243	\$ 3,007,563
Total Cash and Cash Equivalents	\$ 1,958,018	\$ 220,990	\$ (188,756)				\$ 567,468	\$ 2,557,721	\$ 3,194,536
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	\$ 522,367	\$ 0	\$ 185,189					\$ 707,556	\$ 368,141
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 522,367	\$ 0	\$ 185,189				\$ 0	\$ 707,556	\$ 368,141
Prepaid Expenses - General	\$ 15,000		\$ 0					\$ 15,000	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 15,000		\$ 0					\$ 15,000	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 2,495,386	\$ 220,990	\$ (3,568)				\$ 567,468	\$ 3,280,277	\$ 3,562,677
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 12,816	\$ 0	\$ 0				\$ 0	\$ 12,816	\$ 26,420
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 179,554	\$ 179,554	\$ 130,493
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 74							\$ 74	\$ 118
Interest							\$ 980	\$ 980	\$ 972
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 12,890	\$ 0	\$ 0				\$ 180,534	\$ 193,423	\$ 158,003
Civil							\$ 323,446	\$ 323,446	\$ 925,644
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 47,559	\$ 47,559	\$ 54,834
Trust Interest Payable							\$ 12,178	\$ 12,178	\$ 13,715
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 383,183	\$ 383,183	\$ 994,194
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (47,617)							\$ (47,617)	\$ (42,231)
Deferred Compensation Payable	\$ (241)							\$ (241)	\$ (1,321)
Deductions Payable	\$ 0							\$ 0	\$ 4
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (47,857)							\$ (47,857)	\$ (43,548)
Revenue Collected in Advance	\$ 11,696						\$ 490	\$ 12,186	\$ 12,185
Liabilities For Deposits							\$ 3,262	\$ 3,262	\$ 3,262
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 11,696						\$ 3,752	\$ 15,447	\$ 15,447
Total Liabilities	\$ (23,272)	\$ 0	\$ 0				\$ 567,468	\$ 544,197	\$ 1,124,096
Total Fund Balance	\$ 2,518,657	\$ 220,990	\$ (3,568)					\$ 2,736,080	\$ 2,438,581
Total Liabilities and Fund Balance	\$ 2,495,386	\$ 220,990	\$ (3,568)				\$ 567,468	\$ 3,280,277	\$ 3,562,677

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

	For the month ended December									
	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	\$ 768.504	\$ 396.974					\$ 1,165.478	\$ 2,561.631	\$ 1,120.373	\$ 2,620.516
Traffic & Other Infractions	\$ 124.244	\$ 7.975					\$ 132.219	\$ 441.708	\$ 134.178	\$ 408.191
Other Criminal Cases	\$ 312.426	\$ 1.717					\$ 314.143	\$ 658.950	\$ 296.114	\$ 596.701
Civil	\$ 392.171						\$ 392.171	\$ 772.666	\$ 323.177	\$ 709.479
Family & Children Services	\$ 275.180	\$ 45.636			\$ 25.150		\$ 345.965	\$ 1,001.513	\$ 294.453	\$ 1,304.400
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 25.024	\$ 132.521					\$ 157.545	\$ 540.991	\$ 105.239	\$ 58.337
Juvenile Delinquency Services	\$ 25.910						\$ 25.910	\$ 66.014		\$ 22.048
Other Court Operations	\$ 110.174	\$ 324					\$ 110.499	\$ 262.771	\$ 124.635	\$ 298.624
Court Interpreters	\$ 92.449	\$ 138.670					\$ 231.119	\$ 523.384	\$ 215.592	\$ 562.097
Jury Services	\$ 46.601	\$ 24.549	\$ 9.201				\$ 80.351	\$ 173.362	\$ 169.244	\$ 307.265
Security		\$ 132.173					\$ 132.173	\$ 280.100	\$ 118.140	\$ 290.500
Trial Court Operations Program	\$ 2,172.683	\$ 880.540	\$ 9.201		\$ 25.150		\$ 3,087.573	\$ 7,283.090	\$ 2,901.146	\$ 7,178.158
Enhanced Collections	\$ 5.783	\$ 124.496			\$ 772		\$ 131.051	\$ 194.868	\$ 76.597	\$ 215.337
Other Non-Court Operations		\$ 4.200	\$ 126				\$ 4.326	\$ 8.641	\$ 4.200	\$ 8.400
Non-Court Operations Program	\$ 5.783	\$ 128.696	\$ 126		\$ 772		\$ 135.377	\$ 203.509	\$ 80.797	\$ 223.737
Executive Office	\$ 189.778	\$ 21.605			\$ (772)		\$ 210.611	\$ 410.223	\$ 172.495	\$ 440.996
Fiscal Services	\$ 139.721	\$ 3.422					\$ 143.143	\$ 311.731	\$ 127.981	\$ 296.974
Human Resources	\$ 187.730	\$ 11.041					\$ 198.771	\$ 423.519	\$ 167.828	\$ 353.925
Business & Facilities Services	\$ 101.365	\$ 532.031			\$ (25.150)		\$ 608.246	\$ 1,178.953	\$ 350.232	\$ 1,067.739
Information Technology	\$ 105.231	\$ 86.795					\$ 192.026	\$ 688.538	\$ 133.855	\$ 617.975
Court Administration Program	\$ 723.824	\$ 654.894			\$ (25.922)		\$ 1,352.795	\$ 3,012.964	\$ 952.390	\$ 2,777.609
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,902.290	\$ 1,664.130	\$ 9.327		\$ 0		\$ 4,575.746	\$ 10,499.563	\$ 3,934.334	\$ 10,179.504