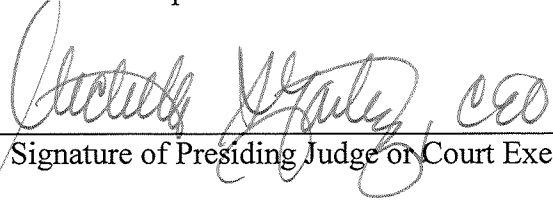


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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.



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Signature of Presiding Judge or Court Executive

08/11/2020

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Date

Kings

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Court

FY 2019-2020 Q4

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Kings

Court

FY 2019-2020 Q4

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Q1 - N/A
2	Q2 - N/A
3	Q3 - N/A
4	1 Position Filled during Q4
5	
6	
7	
8	
9	
10	
11	
12	

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Kings

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Court

FY 2019-2020 Q4

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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)	90.2	88.2	88.2	88.2	89.2

<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 June									
Fiscal Year 2019/20									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2018/19 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (633,122)	\$ 676,002	\$ 0				\$ 4,748	\$ 47,628	\$ (122,797)
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 20,000
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,153)	\$ (2,153)	\$ (5,055)
Credit Card									
Cash on Hand	\$ 3,200							\$ 3,200	\$ 3,200
Cash with County							\$ 51,310	\$ 51,310	\$ 17,872
Cash Outside of the JCC									
Cash Equivalents	\$ 2,107,006						\$ 296,399	\$ 2,403,406	\$ 2,217,487
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,487,085</b>	<b>\$ 676,002</b>	<b>\$ 0</b>				<b>\$ 350,304</b>	<b>\$ 2,513,392</b>	<b>\$ 2,140,707</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 7,112	\$ 2,157	\$ 0				\$ 0	\$ 9,268	\$ 11,103
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 38,743							\$ 38,743	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 90,565							\$ 90,565	\$ 94,149
Due From Other Governments	\$ 33,836	\$ 27,550						\$ 61,386	\$ 106,922
Due From Other Courts		\$ 0					\$ 0	\$ 0	\$ 0
Due From State	\$ 549,486	\$ 10,038	\$ 103,350					\$ 662,874	\$ 543,954
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 0							\$ 0	\$ 0
<b>Total Receivables</b>	<b>\$ 719,741</b>	<b>\$ 39,745</b>	<b>\$ 103,350</b>				<b>\$ 0</b>	<b>\$ 862,836</b>	<b>\$ 756,128</b>
Prepaid Expenses - General	\$ 312,174		\$ 0					\$ 312,174	\$ 1,806
Salary and Travel Advances	\$ 0							\$ 0	\$ 61
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 312,174</b>		<b>\$ 0</b>					<b>\$ 312,174</b>	<b>\$ 1,867</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 2,518,999</b>	<b>\$ 715,747</b>	<b>\$ 103,350</b>				<b>\$ 350,304</b>	<b>\$ 3,688,401</b>	<b>\$ 2,898,702</b>

<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 109,203	\$ 20,851	\$ 2,112					\$ 132,165	\$ 117,769
Accounts Payable - General	\$ 33,366	\$ 0	\$ 0				\$ 0	\$ 33,366	\$ 21,114
Due to Other Funds	\$ 0	\$ 7,231	\$ 83,334				\$ 0	\$ 90,565	\$ 94,149
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 90,313	\$ 90,313	\$ 158,147
Due to Other Governments	\$ 100,014	\$ 27,859	\$ 17,905					\$ 145,779	\$ 62,373
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 7	\$ 7	\$ 305
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 242,583</b>	<b>\$ 55,941</b>	<b>\$ 103,350</b>				<b>\$ 90,321</b>	<b>\$ 492,195</b>	<b>\$ 453,857</b>
Civil							\$ 188,789	\$ 188,789	\$ 302,591
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal	\$ 0							\$ 0	
Trust Held Outside of the JCC							\$ 51,310	\$ 51,310	\$ 17,872
Trust Interest Payable							\$ 15,854	\$ 15,854	\$ 14,888
Miscellaneous Trust									
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 255,954</b>	<b>\$ 255,954</b>	<b>\$ 335,350</b>
Accrued Payroll	\$ 254,103							\$ 254,103	\$ 186,024
Benefits Payable	\$ 1,297							\$ 1,297	\$ 175
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 255,400</b>							<b>\$ 255,400</b>	<b>\$ 186,200</b>
Revenue Collected in Advance	\$ 0	\$ 291,864						\$ 291,864	
Liabilities For Deposits	\$ 17,131						\$ 768	\$ 17,899	\$ 12,844
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 17,131</b>	<b>\$ 291,864</b>					<b>\$ 4,030</b>	<b>\$ 313,025</b>	<b>\$ 16,107</b>
<b>Total Liabilities</b>	<b>\$ 515,114</b>	<b>\$ 347,805</b>	<b>\$ 103,350</b>				<b>\$ 350,304</b>	<b>\$ 1,316,574</b>	<b>\$ 991,514</b>
<b>Total Fund Balance</b>	<b>\$ 2,003,885</b>	<b>\$ 367,942</b>	<b>\$ 0</b>					<b>\$ 2,371,827</b>	<b>\$ 1,907,188</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,518,999</b>	<b>\$ 715,747</b>	<b>\$ 103,350</b>				<b>\$ 350,304</b>	<b>\$ 3,688,401</b>	<b>\$ 2,898,702</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 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								
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 8,883,366	\$ 59,821					\$ 8,943,187	\$ 8,742,252	\$ 8,691,347	\$ 8,304,092	
Improvement and Modernization Fund	\$ 38,581						\$ 38,581	\$ 32,917	\$ 0	\$ 18,917	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 619,819						\$ 619,819	\$ 590,103	\$ 501,044	\$ 523,384	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,212,072	\$ 134,570					\$ 1,346,641	\$ 1,039,261	\$ 1,099,030	\$ 926,425	
Other Miscellaneous	\$ 45,118						\$ 45,118	\$ 45,118	\$ 45,118	\$ 45,118	
	<b>\$ 10,798,956</b>	<b>\$ 194,391</b>					<b>\$ 10,993,347</b>	<b>\$ 10,449,651</b>	<b>\$ 10,336,539</b>	<b>\$ 9,817,936</b>	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 441,023				\$ 441,023	\$ 479,184	\$ 426,236	\$ 491,884	
Other Judicial Council Grants			\$ 17,905				\$ 17,905	\$ 17,822	\$ 17,822	\$ 17,822	
Non-Judicial Council Grants											
			<b>\$ 458,928</b>				<b>\$ 458,928</b>	<b>\$ 497,006</b>	<b>\$ 444,058</b>	<b>\$ 509,706</b>	
<b>Other Financing Sources</b>											
Interest Income	\$ 57,110	\$ 5,684					\$ 62,794	\$ 45,000	\$ 52,190	\$ 22,000	
Investment Income											
Donations											
Local Fees	\$ 94,599	\$ 35,821					\$ 130,420	\$ 144,500	\$ 152,075	\$ 142,500	
Non-Fee Revenues										\$ 200	
Enhanced Collections		\$ 381,373					\$ 381,373	\$ 270,000	\$ 351,290	\$ 194,868	
Escheatment											
Prior Year Revenue			\$ 28				\$ 28		\$ (95)		
County Program - Restricted	\$ 137,408	\$ 1,202					\$ 138,610	\$ 169,961	\$ 174,364	\$ 166,372	
Reimbursement Other	\$ 1,814						\$ 1,814			\$ 350	
Sale of Fixed Assets											
Other Miscellaneous	\$ 94						\$ 94	\$ 100	\$ 44	\$ 500	
	<b>\$ 291,025</b>	<b>\$ 424,108</b>					<b>\$ 715,132</b>	<b>\$ 629,561</b>	<b>\$ 729,868</b>	<b>\$ 526,790</b>	
<b>Total Revenues</b>	<b>\$ 11,089,980</b>	<b>\$ 618,498</b>	<b>\$ 458,928</b>				<b>\$ 12,167,407</b>	<b>\$ 11,576,218</b>	<b>\$ 11,510,464</b>	<b>\$ 10,854,432</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 4,886,288	\$ 54,346	\$ 242,460				\$ 5,183,094	\$ 5,078,688	\$ 4,386,280	\$ 4,599,474	
Temp Help											
Overtime	\$ 5,096						\$ 5,096	\$ 10,000	\$ 10,462	\$ 25,000	
Staff Benefits	\$ 2,063,075	\$ 6,809	\$ 102,562				\$ 2,172,445	\$ 2,204,540	\$ 1,952,636	\$ 2,003,091	
	<b>\$ 6,954,459</b>	<b>\$ 61,155</b>	<b>\$ 345,022</b>				<b>\$ 7,360,635</b>	<b>\$ 7,293,228</b>	<b>\$ 6,349,379</b>	<b>\$ 6,627,565</b>	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 343,083	\$ 14,056	\$ 22,818				\$ 379,957	\$ 361,136	\$ 340,726	\$ 315,400	
Printing	\$ 11,250		\$ 177				\$ 11,426	\$ 14,100	\$ 10,635	\$ 12,500	
Telecommunications	\$ 43,711		\$ 1,406				\$ 45,117	\$ 38,725	\$ 37,013	\$ 37,610	
Postage	\$ 46,116						\$ 46,116	\$ 48,175	\$ 42,490	\$ 42,700	
Insurance	\$ 8,238						\$ 8,238	\$ 8,200	\$ 6,527	\$ 6,526	
In-State Travel	\$ 11,898	\$ 4,648	\$ 4,933				\$ 21,479	\$ 26,850	\$ 19,414	\$ 22,800	
Out-of-State Travel											
Training	\$ 1,608		\$ 1,465				\$ 3,073	\$ 14,700	\$ 8,559	\$ 10,200	
Security Services	\$ 574,072		\$ 15,674				\$ 589,745	\$ 619,000	\$ 307,064	\$ 295,000	
Facility Operations	\$ 124,061		\$ 4,008				\$ 128,069	\$ 474,817	\$ 99,356	\$ 120,602	

Utilities										
Contracted Services	\$ 2,000,384	\$ 425,639	\$ 48,341				\$ 2,474,365	\$ 2,399,760	\$ 2,822,245	\$ 2,472,380
Consulting and Professional Services	\$ 51,181						\$ 51,181	\$ 65,500	\$ 142,185	\$ 165,000
Information Technology	\$ 409,398	\$ 13,167	\$ 157				\$ 422,722	\$ 374,618	\$ 334,378	\$ 331,195
Major Equipment	\$ 112,707						\$ 112,707	\$ 104,000	\$ 124,416	\$ 65,484
Other Items of Expense										
	\$ 3,737,706	\$ 457,510	\$ 98,978				\$ 4,294,194	\$ 4,549,581	\$ 4,295,007	\$ 3,897,397
<b>Special Items of Expense</b>										
Grand Jury	\$ 0						\$ 0	\$ 350	\$ 385	\$ 200
Jury Costs	\$ 26,941						\$ 26,941	\$ 25,150	\$ 25,461	\$ 20,850
Judgements, Settlements and Claims										
Debt Service										
Other										
<b>Capital Costs</b>										
Internal Cost Recovery	\$ (72,286)	\$ 3,282	\$ 69,004				\$ 0	\$ 79,569	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 20,969	\$ 28					\$ 20,997		\$ 9,985	
	\$ (24,376)	\$ 3,310	\$ 69,004				\$ 47,939	\$ 105,069	\$ 35,831	\$ 21,050
<b>Total Expenditures</b>	<b>\$ 10,667,789</b>	<b>\$ 521,974</b>	<b>\$ 513,005</b>				<b>\$ 11,702,768</b>	<b>\$ 11,947,878</b>	<b>\$ 10,680,216</b>	<b>\$ 10,546,012</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ 422,192	\$ 96,525	\$ (54,077)				\$ 464,639	\$ (371,660)	\$ 830,248	\$ 308,420
<b>Operating Transfers In (Out)</b>	\$ (61,275)	\$ 7,198	\$ 54,077				\$ 0	\$ 0	\$ 0	\$ 0
<b>Fund Balance (Deficit)</b>										
Beginning Balance (Deficit)	\$ 1,642,968	\$ 264,220	\$ 0				\$ 1,907,188	\$ 1,907,188	\$ 1,076,940	\$ 1,076,940
Ending Balance (Deficit)	\$ 2,003,885	\$ 367,942	\$ 0				\$ 2,371,827	\$ 1,535,528	\$ 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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,074,552	\$ 911,209			\$ 0		\$ 2,985,761	\$ 3,169,427	\$ 2,640,881	\$ 2,561,631
Traffic & Other Infractions	\$ 428,086	\$ 14,784				\$ 28	\$ 442,897	\$ 470,371	\$ 314,103	\$ 441,708
Other Criminal Cases	\$ 766,905	\$ 95,067			\$ (15)		\$ 861,958	\$ 651,787	\$ 712,831	\$ 658,950
Civil	\$ 830,469	\$ 266					\$ 830,735	\$ 774,988	\$ 832,208	\$ 772,666
Family & Children Services	\$ 664,093	\$ 143,325			\$ 69,004		\$ 876,422	\$ 893,107	\$ 785,397	\$ 1,001,513
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 63,350	\$ 416,981					\$ 480,331	\$ 546,659	\$ 458,207	\$ 540,991
Juvenile Delinquency Services	\$ 56,903						\$ 56,903	\$ 59,054	\$ 50,195	\$ 66,014
Other Court Operations	\$ 256,728	\$ 18,214					\$ 274,942	\$ 290,760	\$ 252,885	\$ 262,771
Court Interpreters	\$ 210,271	\$ 333,128					\$ 543,399	\$ 590,103	\$ 503,215	\$ 523,384
Jury Services	\$ 176,906	\$ 44,383	\$ 26,941				\$ 248,231	\$ 225,612	\$ 163,744	\$ 173,362
Security		\$ 631,897					\$ 631,897	\$ 658,384	\$ 316,230	\$ 280,100
Trial Court Operations Program	\$ 5,528,262	\$ 2,609,255	\$ 26,941		\$ 68,990	\$ 28	\$ 8,233,476	\$ 8,330,252	\$ 7,029,895	\$ 7,283,090
Enhanced Collections	\$ 22,469	\$ 355,637			\$ 3,267		\$ 381,373	\$ 270,000	\$ 351,290	\$ 194,868
Other Non-Court Operations		\$ 8,400	\$ 0				\$ 8,400	\$ 8,750	\$ 11,416	\$ 8,641
Non-Court Operations Program	\$ 22,469	\$ 364,037	\$ 0		\$ 3,267		\$ 389,773	\$ 278,750	\$ 362,706	\$ 203,509
Executive Office	\$ 481,101	\$ 21,912			\$ (3,252)		\$ 499,761	\$ 408,637	\$ 445,151	\$ 417,254
Fiscal Services	\$ 370,147	\$ 8,710					\$ 378,857	\$ 382,034	\$ 312,524	\$ 311,731
Human Resources	\$ 374,186	\$ 43,770					\$ 417,956	\$ 397,402	\$ 434,744	\$ 422,468
Business & Facilities Services	\$ 280,767	\$ 749,994			\$ (69,004)	\$ 20,969	\$ 982,725	\$ 1,422,314	\$ 1,310,128	\$ 1,167,222
Information Technology	\$ 303,704	\$ 496,516					\$ 800,220	\$ 728,489	\$ 785,068	\$ 740,738
Court Administration Program	\$ 1,809,904	\$ 1,320,902			\$ (72,257)	\$ 20,969	\$ 3,079,518	\$ 3,338,876	\$ 3,287,616	\$ 3,059,413
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 7,360,635</b>	<b>\$ 4,294,194</b>	<b>\$ 26,941</b>		<b>\$ 0</b>	<b>\$ 20,997</b>	<b>\$ 11,702,768</b>	<b>\$ 11,947,878</b>	<b>\$ 10,680,216</b>	<b>\$ 10,546,012</b>



### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Kings

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	312,174	-	312,174	-	-	-	-	-	312,174	
Restricted	1,045,709	-	1,045,709	411,746	-	-	-	-	1,457,455	
Committed	287,511	-	287,511	-	-	-	-	-	287,511	
Assigned	314,688	-	314,688	-	-	-	-	-	314,688	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 1,960,082</b>	<b>\$ -</b>	<b>\$ 1,960,082</b>	<b>\$ 411,746</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,371,828</b>	