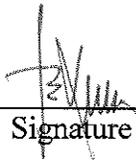


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

March 7, 2016

Date

Kings

Court

FY 15-16 QFS Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings
Court
FY 15-16 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings

Court

FY 15-16 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)	78.6	76.6	78.6		

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings

Court

FY 2015-16 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings
 Court

FY 2015-16 Q2
 Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	78.6	76.6	78.6		

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 December									
Fiscal Year 2015/16									
	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	\$ 64,915	\$ 43,151	\$ (61,230)				\$ 15,237	\$ 62,073	\$ (13,976)
Payroll	\$ 25,915		\$ 0					\$ 25,915	\$ 12,428
Jury	\$ 20,000							\$ 20,000	\$ 20,000
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card									
Cash on Hand	\$ 2,750							\$ 2,750	\$ 2,750
Cash with County							\$ 61,323	\$ 61,323	\$ 46,926
Cash Outside of the JCC									
Cash Equivalents	\$ 1,377,007						\$ 432,854	\$ 1,809,860	\$ 865,200
Total Cash and Cash Equivalents	\$ 1,500,587	\$ 43,151	\$ (61,230)				\$ 509,414	\$ 1,991,922	\$ 943,329
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 73,552		\$ 82,483					\$ 156,035	\$ 179,889
Dishonored Checks									
Due From Employee	\$ 0		\$ 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	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 4							\$ 4	\$ 27
Total Receivables	\$ 73,557	\$ 0	\$ 82,483				\$ 0	\$ 156,040	\$ 179,916
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances	\$ 48							\$ 48	\$ 0
Counties									
Total Prepaid Expenses	\$ 48		\$ 0					\$ 48	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,574,192	\$ 43,151	\$ 21,253				\$ 509,414	\$ 2,148,010	\$ 1,123,245
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,306	\$ 0	\$ 0				\$ 0	\$ 1,306	\$ 947
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 4	\$ 4	\$ 27
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 94,070	\$ 94,070	\$ 88,901
Due to Other Governments	\$ 0		\$ 0				\$ 97,263	\$ 97,263	\$ 36,197
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 10							\$ 10	\$ 65
Interest							\$ 26	\$ 26	\$ (6)
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,316	\$ 0	\$ 0				\$ 191,363	\$ 192,679	\$ 126,130
Civil							\$ 246,817	\$ 246,817	\$ 71,120
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 61,323	\$ 61,323	\$ 46,926
Trust Interest Payable							\$ 6,160	\$ 6,160	\$ 6,159
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 314,300	\$ 314,300	\$ 124,205
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 4,175							\$ 4,175	\$ 934
Deferred Compensation Payable	\$ (1,827)							\$ (1,827)	\$ (1,327)
Deductions Payable	\$ (15)							\$ (15)	\$ 120
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 2,334							\$ 2,334	\$ (273)
Revenue Collected in Advance	\$ 140,000							\$ 140,000	\$ 75,000
Liabilities For Deposits	\$ 11,713						\$ 490	\$ 12,202	\$ 608
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 151,713						\$ 3,752	\$ 155,465	\$ 78,870
Total Liabilities	\$ 155,362	\$ 0	\$ 0				\$ 509,414	\$ 664,777	\$ 328,933
Total Fund Balance	\$ 1,418,829	\$ 43,151	\$ 21,253					\$ 1,483,233	\$ 794,312

Total Liabilities and Fund Balance	\$ 1,574,192	\$ 43,151	\$ 21,253			\$ 509,414	\$ 2,148,010	\$ 1,123,245
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**Superior Court of California, County of Kings
Trial Court Operations Fund
Statement of Program Expenditures
(Unaudited)**

	For the month ended December									
	Fiscal Year 2015/16							2014/15		
	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	\$ 684.934	\$ 364.030					\$ 1,048.964	\$ 2,323.197	\$ 1,112.998	\$ 2,372.193
Traffic & Other Infractions	\$ 45.821	\$ 45					\$ 45.866	\$ 122.463	\$ 38.887	\$ 284.379
Other Criminal Cases	\$ 473.863	\$ 481					\$ 474.344	\$ 928.455	\$ 468.653	\$ 695.645
Civil	\$ 229.980	\$ 1,505					\$ 231.485	\$ 497.773	\$ 344.998	\$ 633.450
Family & Children Services	\$ 299.662	\$ 62,208					\$ 361.870	\$ 885.281	\$ 302.744	\$ 1,102.012
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 25.792	\$ 210,666					\$ 236.458	\$ 571.271	\$ 138.903	\$ 60.938
Juvenile Delinquency Services	\$ (1,095)						\$ (1,095)	\$ 30,136	\$ 17.697	\$ 57.427
Other Court Operations	\$ 117.879	\$ 16,035					\$ 133.914	\$ 281,184	\$ 120,075	\$ 276,670
Court Interpreters	\$ 84,066	\$ 101,488					\$ 185,553	\$ 326,296	\$ 136,883	\$ 287,552
Jury Services	\$ 78,877	\$ 6,473	\$ 6,373				\$ 91,722	\$ 224,899	\$ 97,782	\$ 234,647
Security		\$ 149,898					\$ 149,898	\$ 452,538	\$ 191,673	\$ 368,382
Trial Court Operations Program	\$ 2,039,779	\$ 912,828	\$ 6,373				\$ 2,958,979	\$ 6,643,493	\$ 2,971,293	\$ 6,373,295
Enhanced Collections	\$ 3,776	\$ 86,712			\$ 805		\$ 91,293	\$ 400,000	\$ 101,081	\$ 400,000
Other Non-Court Operations		\$ 4,200	\$ 123				\$ 4,323	\$ 150	\$ 4,298	\$ 8,600
Non-Court Operations Program	\$ 3,776	\$ 90,912	\$ 123		\$ 805		\$ 95,617	\$ 400,150	\$ 105,379	\$ 408,600
Executive Office	\$ 152,723	\$ 1,510					\$ 154,233	\$ 373,119	\$ 154,279	\$ 127,193
Fiscal Services	\$ 137,051	\$ 4,601					\$ 141,652	\$ 310,401	\$ 161,505	\$ 327,827
Human Resources	\$ 135,274	\$ 9,298					\$ 144,572	\$ 321,388	\$ 160,083	\$ 290,060
Business & Facilities Services	\$ 96,646	\$ 209,592					\$ 305,433	\$ 820,934	\$ 358,108	\$ 845,816
Information Technology	\$ 101,799	\$ 45,086					\$ 146,885	\$ 633,435	\$ 234,645	\$ 935,362
Court Administration Program	\$ 623,493	\$ 270,088			\$ (805)		\$ 892,776	\$ 2,459,277	\$ 1,068,620	\$ 2,526,258
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,667,048	\$ 1,273,828	\$ 6,496		\$ 0		\$ 3,947,371	\$ 9,502,920	\$ 4,145,291	\$ 9,308,153

**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 2015/16										
2014/15										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 4,281,278	\$ 24,755					\$ 4,306,033	\$ 6,990,218	\$ 4,038,050	\$ 6,503,405
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 19,871	\$ (1)	\$ 19,871
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 181,278						\$ 181,278	\$ 324,496	\$ 153,594	\$ 295,733
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 260,304						\$ 260,304	\$ 642,482	\$ 204,129	\$ 1,173,813
Other Miscellaneous	\$ 45,118						\$ 45,118	\$ 45,117	\$ 45,117	\$ 45,117
	\$ 4,767,978	\$ 24,755					\$ 4,792,733	\$ 8,022,184	\$ 4,440,899	\$ 8,037,939
Grants										
AB 1058 Commissioner/Facilitator			\$ 201,378				\$ 201,378	\$ 474,505	\$ 179,441	\$ 452,655
Other Judicial Council Grants			\$ 16,035				\$ 16,035	\$ 16,513	\$ 16,513	\$ 16,513
Non-Judicial Council Grants										
			\$ 217,413				\$ 217,413	\$ 491,018	\$ 195,954	\$ 469,168
Other Financing Sources										
Interest Income	\$ 1,961	\$ 19					\$ 1,980	\$ 1,200	\$ 591	\$ 1,200
Investment Income										
Donations										
Local Fees	\$ 68,450	\$ 10,441					\$ 78,891	\$ 297,500	\$ 103,679	\$ 360,500
Non-Fee Revenues	\$ (582)						\$ (582)	\$ 500	\$ 500	\$ 500
Enhanced Collections		\$ 91,293					\$ 91,293	\$ 400,000	\$ 101,081	\$ 400,000
Escheatment										
Prior Year Revenue	\$ 0						\$ 0			
County Program - Restricted		\$ 440					\$ 440	\$ 1,500	\$ 544	\$ 1,500
Reimbursement Other								\$ 1,500	\$ 1,635	\$ 1,500
Sale of Fixed Assets										
Other Miscellaneous	\$ 49,162						\$ 49,162	\$ 150,000	\$ 348	
	\$ 118,991	\$ 102,193					\$ 221,184	\$ 852,200	\$ 207,879	\$ 765,200
Total Revenues	\$ 4,886,968	\$ 126,948	\$ 217,413				\$ 5,231,329	\$ 9,365,402	\$ 4,844,723	\$ 9,272,307
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 1,789,439	\$ 14,192	\$ 94,689				\$ 1,898,320	\$ 4,235,073	\$ 1,980,810	\$ 4,073,735
Temp Help									\$ 16,886	\$ 36,912
Overtime	\$ 13,245						\$ 13,245	\$ 19,320	\$ 32,688	\$ 7,240
Staff Benefits	\$ 719,181	\$ 1,020	\$ 35,281				\$ 755,482	\$ 1,593,604	\$ 782,844	\$ 1,526,083
	\$ 2,521,866	\$ 15,212	\$ 129,970				\$ 2,667,048	\$ 5,847,997	\$ 2,813,227	\$ 5,643,970

**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 2015/16					2014/15				
Operating Expenses and Equipment										
General Expense	\$ 74,352		\$ 19,121			\$ 93,473	\$ 301,839	\$ 124,919	\$ 260,007	
Printing	\$ 2,524					\$ 2,524	\$ 16,000	\$ 4,319	\$ 16,000	
Telecommunications	\$ 50,882		\$ 680			\$ 51,562	\$ 109,074	\$ 32,444	\$ 57,678	
Postage	\$ 11,820		\$ 11			\$ 11,832	\$ 53,350	\$ 13,417	\$ 43,350	
Insurance	\$ 2,473					\$ 2,473	\$ 4,000	\$ 2,720	\$ 2,885	
In-State Travel	\$ 8,293		\$ 3,584			\$ 11,877	\$ 31,100	\$ 13,253	\$ 23,650	
Out-of-State Travel										
Training			\$ 785			\$ 785	\$ 1,700	\$ 975	\$ 1,600	
Security Services	\$ 138,157		\$ 9,976			\$ 148,133	\$ 449,918	\$ 154,360	\$ 360,000	
Facility Operations	\$ 23,093		\$ 2,020			\$ 25,113	\$ 119,440	\$ 27,315	\$ 54,139	
Utilities										
Contracted Services	\$ 689,948	\$ 90,912	\$ 27,717			\$ 808,577	\$ 1,927,152	\$ 689,756	\$ 2,177,556	
Consulting and Professional Services	\$ 108,699					\$ 108,699	\$ 259,500	\$ 163,255	\$ 493,717	
Information Technology	\$ 8,780					\$ 8,780	\$ 339,273	\$ 46,269	\$ 98,222	
Major Equipment							\$ 15,927	\$ 45,013	\$ 48,679	
Other Items of Expense										
	\$ 1,119,022	\$ 90,912	\$ 63,894			\$ 1,273,828	\$ 3,628,273	\$ 1,318,014	\$ 3,637,483	
Special Items of Expense										
Grand Jury	\$ 123					\$ 123	\$ 150	\$ 98	\$ 200	
Jury Costs	\$ 6,373					\$ 6,373	\$ 26,500	\$ 13,952	\$ 26,500	
Judgements, Settlements and Claims									\$ 0	
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (805)	\$ 805				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 5,691	\$ 805				\$ 6,496	\$ 26,650	\$ 14,050	\$ 26,700	
Total Expenditures	\$ 3,646,578	\$ 106,929	\$ 193,864			\$ 3,947,371	\$ 9,502,920	\$ 4,145,291	\$ 9,308,153	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,240,390	\$ 20,019	\$ 23,549			\$ 1,283,958	\$ (137,518)	\$ 699,431	\$ (35,846)	
Operating Transfers In (Out)	\$ 2,296		\$ (2,296)			\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 176,143	\$ 23,131	\$ 0			\$ 199,275	\$ 199,275	\$ 94,881	\$ 94,881	
Ending Balance (Deficit)	\$ 1,418,829	\$ 43,151	\$ 21,253			\$ 1,483,233	\$ 61,757	\$ 794,312	\$ 59,035	