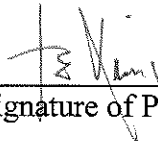


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

August 19, 2016

Date

Kings

Court

FY 15-16 QFS Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings
Court
FY 15-16 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings
 Court

FY 15-16 Q4

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	78.6	77.6

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 June									
Fiscal Year 2015/16									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (72,654)	\$ 75,532	\$ 0				\$ 21,826	\$ 24,705	\$ 38,083
Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Jury	\$ 20,000							\$ 20,000	\$ 20,000
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (194)	\$ (194)	\$ 0
Credit Card									
Cash on Hand	\$ 2,450							\$ 2,450	\$ 2,750
Cash with County							\$ 64,835	\$ 64,835	\$ 65,069
Cash Outside of the JCC									
Cash Equivalents	\$ 557,771						\$ 1,062,042	\$ 1,619,813	\$ 1,396,864
Total Cash and Cash Equivalents	\$ 517,567	\$ 75,532	\$ 0				\$ 1,148,509	\$ 1,741,609	\$ 1,532,766
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 756	\$ 68	\$ 79				\$ 0	\$ 904	\$ 496
Accounts Receivable - General	\$ 80,232		\$ 78,926					\$ 159,158	\$ 190,418
Dishonored Checks									
Due From Employee	\$ 0		\$ 0					\$ 0	\$ 3,443
Civil Jury Fees	\$ 998							\$ 998	
Trust									
Due From Other Funds	\$ 117,106							\$ 117,106	\$ 214,498
Due From Other Governments	\$ 60,957	\$ 2,528						\$ 63,484	\$ 70,832
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 113,199	\$ 10,407	\$ 46,598					\$ 170,204	\$ 353,750
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 7
Total Receivables	\$ 373,248	\$ 13,003	\$ 125,603				\$ 0	\$ 511,854	\$ 833,444
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 890,815	\$ 88,535	\$ 125,603				\$ 1,148,509	\$ 2,253,462	\$ 2,366,210
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 406,192	\$ (50)	\$ 8,902					\$ 415,044	\$ 94,892
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 6,003
Due to Other Funds	\$ 5,298	\$ 3,481	\$ 108,328				\$ 0	\$ 117,106	\$ 214,505
Due to Other Courts	\$ 516							\$ 516	
Due to State	\$ 0		\$ 0					\$ 0	\$ 5,958
TC145 Liability							\$ 150,421	\$ 150,421	\$ 211,045
Due to Other Governments	\$ 222,028		\$ 8,373				\$ 0	\$ 230,401	\$ 346,524
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 29							\$ 29	\$ 0
Interest							\$ 39	\$ 39	\$ 11
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 634,063	\$ 3,431	\$ 125,603				\$ 150,460	\$ 913,557	\$ 878,938
Civil							\$ 921,816	\$ 921,816	\$ 91,571
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 64,835	\$ 64,835	\$ 65,069
Trust Interest Payable							\$ 6,648	\$ 6,648	\$ 6,160
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 993,300	\$ 993,300	\$ 162,800
Accrued Payroll	\$ 156,081							\$ 156,081	\$ 117,050
Benefits Payable	\$ (2,311)							\$ (2,311)	\$ (927)
Deferred Compensation Payable	\$ (273)							\$ (273)	\$ (1,399)
Deductions Payable	\$ 0							\$ 0	\$ (15)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 153,497							\$ 153,497	\$ 114,708
Revenue Collected in Advance	\$ 0							\$ 0	\$ 995,025
Liabilities For Deposits	\$ 11,713						\$ 490	\$ 12,202	\$ 12,202
Jury Fees - Non-Interest							\$ 4,260	\$ 4,260	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 11,713						\$ 4,750	\$ 16,462	\$ 1,010,490
Total Liabilities	\$ 799,273	\$ 3,431	\$ 125,603				\$ 1,148,509	\$ 2,076,816	\$ 2,166,935
Total Fund Balance	\$ 91,542	\$ 85,104	\$ 0					\$ 176,646	\$ 199,275
Total Liabilities and Fund Balance	\$ 890,815	\$ 88,535	\$ 125,603				\$ 1,148,509	\$ 2,253,462	\$ 2,366,210

**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 2015/16								2014/15		
	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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 6,809,718	\$ 64,885					\$ 6,874,603	\$ 6,740,218	\$ 6,608,912	\$ 6,503,405	
Improvement and Modernization Fund	\$ 7,480						\$ 7,480	\$ 19,871	\$ 19,869	\$ 19,871	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 388,412						\$ 388,412	\$ 324,496	\$ 338,075	\$ 295,733	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 639,401						\$ 639,401	\$ 642,482	\$ 1,035,255	\$ 1,173,813	
Other Miscellaneous	\$ 45,118						\$ 45,118	\$ 45,117	\$ 45,117	\$ 45,117	
	\$ 7,890,129	\$ 64,885					\$ 7,955,014	\$ 7,772,184	\$ 8,047,228	\$ 8,037,939	
Grants											
AB 1058 Commissioner/Facilitator			\$ 444,047				\$ 444,047	\$ 474,505	\$ 437,145	\$ 452,655	
Other Judicial Council Grants			\$ 32,781				\$ 32,781	\$ 16,513	\$ 7,963	\$ 16,513	
Non-Judicial Council Grants											
			\$ 476,828				\$ 476,828	\$ 491,018	\$ 445,108	\$ 469,168	
Other Financing Sources											
Interest Income	\$ 5,690	\$ 197					\$ 5,887	\$ 1,200	\$ 1,972	\$ 1,200	
Investment Income											
Donations											
Local Fees	\$ 146,872	\$ 29,415					\$ 176,287	\$ 197,500	\$ 274,736	\$ 360,500	
Non-Fee Revenues	\$ 878						\$ 878	\$ 500	\$ 1,325	\$ 500	
Enhanced Collections		\$ 176,384					\$ 176,384	\$ 400,000	\$ 326,543	\$ 400,000	
Escheatment											
Prior Year Revenue	\$ 0						\$ 0				
County Program - Restricted		\$ 1,169					\$ 1,169	\$ 1,500	\$ 1,417	\$ 1,500	
Reimbursement Other	\$ 998						\$ 998	\$ 1,500	\$ 1,635	\$ 1,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 211,671						\$ 211,671	\$ 150,000	\$ 200,494		
	\$ 366,109	\$ 207,165					\$ 573,274	\$ 752,200	\$ 808,122	\$ 765,200	
Total Revenues	\$ 8,256,238	\$ 272,050	\$ 476,828				\$ 9,005,115	\$ 9,015,402	\$ 9,300,458	\$ 9,272,307	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,837,584	\$ 37,615	\$ 235,643				\$ 4,110,841	\$ 4,191,573	\$ 4,082,645	\$ 4,073,735	
Temp Help									\$ 23,924	\$ 36,912	
Overtime	\$ 35,323						\$ 35,323	\$ 30,420	\$ 67,788	\$ 7,240	
Staff Benefits	\$ 1,466,728	\$ 1,884	\$ 85,802				\$ 1,554,413	\$ 1,596,104	\$ 1,536,037	\$ 1,526,083	
	\$ 5,339,635	\$ 39,499	\$ 321,444				\$ 5,700,577	\$ 5,818,097	\$ 5,710,395	\$ 5,643,970	
Operating Expenses and Equipment											
General Expense	\$ 212,859		\$ 43,529				\$ 256,389	\$ 269,239	\$ 284,839	\$ 260,007	
Printing	\$ 7,853						\$ 7,853	\$ 11,500	\$ 7,874	\$ 16,000	
Telecommunications	\$ 108,846		\$ 1,615				\$ 110,461	\$ 109,074	\$ 59,365	\$ 57,678	
Postage	\$ 31,257		\$ 11				\$ 31,268	\$ 51,550	\$ 34,199	\$ 43,350	
Insurance	\$ 2,473						\$ 2,473	\$ 4,000	\$ 2,720	\$ 2,885	
In-State Travel	\$ 17,637		\$ 4,025				\$ 21,662	\$ 21,350	\$ 25,228	\$ 23,650	
Out-of-State Travel											

**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 2015/16							2014/15			
	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						
Training	\$ 1.313		\$ 993					\$ 2.305	\$ 2.200	\$ 1.025	\$ 1.600
Security Services	\$ 320.291		\$ 17.945					\$ 338.237	\$ 350.000	\$ 368.473	\$ 360.000
Facility Operations	\$ 61.286		\$ 3.633					\$ 64.919	\$ 68.940	\$ 54.480	\$ 54.139
Utilities											
Contracted Services	\$ 1.870.045	\$ 176.286	\$ 57.462					\$ 2.103.793	\$ 2,046.152	\$ 2,110.560	\$ 2,177.556
Consulting and Professional Services	\$ 321.913							\$ 321.913	\$ 259.500	\$ 392.046	\$ 493.717
Information Technology	\$ 48.439		\$ 12					\$ 48.452	\$ 339.273	\$ 77.711	\$ 98.222
Major Equipment									\$ 15.927	\$ 45.013	\$ 48.679
Other Items of Expense											
	\$ 3,004.213	\$ 176.286	\$ 129.225					\$ 3,309.724	\$ 3,548.705	\$ 3,463.532	\$ 3,637.483
Special Items of Expense											
Grand Jury	\$ 123							\$ 123	\$ 150	\$ 158	\$ 200
Jury Costs	\$ 17.319							\$ 17.319	\$ 26.500	\$ 21.980	\$ 26.500
Judgements, Settlements and Claims											\$ 0
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (65.553)	\$ 1.543	\$ 64.010					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (48.111)	\$ 1.543	\$ 64.010					\$ 17.442	\$ 26.650	\$ 22.138	\$ 26.700
Total Expenditures	\$ 8,295.736	\$ 217.328	\$ 514.680					\$ 9,027.744	\$ 9,393.452	\$ 9,196.065	\$ 9,308.153
Excess (Deficit) of Revenues Over Expenditures	\$ (39.499)	\$ 54.722	\$ (37.852)					\$ (22.628)	\$ (378.050)	\$ 104.394	\$ (35.846)
Operating Transfers In (Out)	\$ (45.102)	\$ 7.251	\$ 37.852					\$ 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)	\$ 91.542	\$ 85.104	\$ 0					\$ 176.646	\$ (178.775)	\$ 199.275	\$ 59.035

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

	For the month ended June									
	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	\$ 1,517.022	\$ 799.585					\$ 2,316.607	\$ 2,314.997	\$ 2,271.817	\$ 2,372.193
Traffic & Other Infractions	\$ 98.384	\$ 969					\$ 99.353	\$ 122.463	\$ 86.829	\$ 284.379
Other Criminal Cases	\$ 959.632	\$ 5,236					\$ 964.868	\$ 937.455	\$ 988.158	\$ 695.645
Civil	\$ 492.803	\$ 4,188					\$ 496.991	\$ 497.773	\$ 582.314	\$ 633.450
Family & Children Services	\$ 617.822	\$ 134.666			\$ 64.010		\$ 816.498	\$ 886.681	\$ 771.107	\$ 1,102.012
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 79.110	\$ 569.712					\$ 648.822	\$ 681.271	\$ 557.890	\$ 60.938
Juvenile Delinquency Services	\$ (1.095)	\$ (2)					\$ (1.096)	\$ 30.136	\$ 38.560	\$ 57.427
Other Court Operations	\$ 248.346	\$ 33,228					\$ 281.574	\$ 281,009	\$ 242,560	\$ 276,670
Court Interpreters	\$ 177.756	\$ 197,911					\$ 375,667	\$ 325,046	\$ 312,497	\$ 287,552
Jury Services	\$ 162,578	\$ 28,648	\$ 17,319				\$ 208,545	\$ 224,899	\$ 204,934	\$ 234,647
Security		\$ 340,002					\$ 340,002	\$ 352,620	\$ 421,274	\$ 368,382
Trial Court Operations Program	\$ 4,352,358	\$ 2,114,144	\$ 17,319		\$ 64,010		\$ 6,547,830	\$ 6,654,350	\$ 6,477,940	\$ 6,373,295
Enhanced Collections	\$ 6,974	\$ 167,895			\$ 1,543		\$ 176,412	\$ 400,000	\$ 326,543	\$ 400,000
Other Non-Court Operations		\$ 8,415	\$ 123				\$ 8,539	\$ 150	\$ 8,558	\$ 8,600
Non-Court Operations Program	\$ 6,974	\$ 176,310	\$ 123		\$ 1,543		\$ 184,951	\$ 400,150	\$ 335,101	\$ 408,600
Executive Office	\$ 327,593	\$ 4,856					\$ 332,449	\$ 316,519	\$ 318,370	\$ 127,193
Fiscal Services	\$ 287,318	\$ 11,317					\$ 298,636	\$ 307,976	\$ 339,471	\$ 327,827
Human Resources	\$ 303,860	\$ 25,090					\$ 328,950	\$ 311,788	\$ 316,127	\$ 290,060
Business & Facilities Services	\$ 201,731	\$ 599,611			\$ (65,553)		\$ 735,789	\$ 739,934	\$ 699,809	\$ 845,816
Information Technology	\$ 220,743	\$ 378,396					\$ 599,139	\$ 662,735	\$ 709,246	\$ 935,362
Court Administration Program	\$ 1,341,245	\$ 1,019,270			\$ (65,553)		\$ 2,294,963	\$ 2,338,952	\$ 2,383,023	\$ 2,526,258
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0			
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,700,577	\$ 3,309,724	\$ 17,442		\$ 0		\$ 9,027,744	\$ 9,393,452	\$ 9,196,065	\$ 9,308,153

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	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	85,104	-	-	-	-	85,104	
Committed	34,646	56,897	91,542	-	-	-	-	-	91,542	
Assigned	-	-	-	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 34,646	\$ 56,897	\$ 91,542	\$ 85,104	\$ -	\$ -	\$ -	\$ -	\$ 176,646	