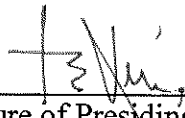


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

October 20, 2016

Date

Kings

Court

FY 16-17 QFS Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings
Court

FY 2016-17 Q1
Fiscal Year and Ending Quarter

FOOTNOTES

1	Q1 – The court is recruiting for the 3 remaining vacancies.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings
 Court

FY 2016-17 Q1
 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)	81.6	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 September									
Fiscal Year 2016/17									
	Governmental Funds						Total Funds (Info. Purposes Only)	2015/16 Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
Non-Grant		Grant							
ASSETS									
Operations	\$ 124.172	\$ 90.368	\$ (116.579)				\$ 23.701	\$ 121.662	\$ 53.870
Payroll	\$ 0							\$ 0	\$ 112.115
Jury	\$ 20.000							\$ 20.000	\$ 20.000
Revolving	\$ 10.000							\$ 10.000	\$ 10.000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (563)	\$ (563)	\$ (515)
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	\$ 1.817.032						\$ 1.110.075	\$ 2.927.106	\$ 2.336.075
Total Cash and Cash Equivalents	\$ 1.973.654	\$ 90.368	\$ (116.579)				\$ 1.198.048	\$ 3.145.491	\$ 2.599.364
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 65.978		\$ 111.958					\$ 177.936	\$ 138.076
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees	\$ 0							\$ 0	\$ 0
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									\$ 4
General Due To/From									
Total Receivables	\$ 65.978	\$ 0	\$ 111.958				\$ 0	\$ 177.936	\$ 138.080
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances	\$ 204		\$ 72					\$ 276	\$ 194
Counties									
Total Prepaid Expenses	\$ 204		\$ 72					\$ 276	\$ 194
Other Assets									
Total Other Assets									
Total Assets	\$ 2.039.835	\$ 90.368	\$ (4.549)				\$ 1.198.048	\$ 3.323.703	\$ 2.737.638
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 6.762
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 4
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 122.082	\$ 122.082	\$ 119.854
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 100.415
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 20							\$ 20	\$ 10
Interest							\$ 182	\$ 182	\$ 10
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 20	\$ 0	\$ 0				\$ 122.264	\$ 122.284	\$ 227.055
Civil							\$ 999.792	\$ 999.792	\$ 141.038
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 64.835	\$ 64.835	\$ 65.069
Trust Interest Payable							\$ 7.002	\$ 7.002	\$ 6.160
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 1.071.629	\$ 1.071.629	\$ 212.266
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (32.178)							\$ (32.178)	\$ (30.939)
Deferred Compensation Payable	\$ (456)							\$ (456)	\$ (9.527)
Deductions Payable	\$ 12.222							\$ 12.222	\$ (40.228)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (20.413)							\$ (20.413)	\$ (80.693)
Revenue Collected in Advance									\$ 350.000
Liabilities For Deposits	\$ 11.713						\$ 490	\$ 12.202	\$ 12.202
Jury Fees - Non-Interest							\$ 3.665	\$ 3.665	\$ 3.262
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 11.713						\$ 4.155	\$ 15.867	\$ 365.465
Total Liabilities	\$ (8.680)	\$ 0	\$ 0				\$ 1.198.048	\$ 1.189.369	\$ 724.092
Total Fund Balance	\$ 2.048.515	\$ 90.368	\$ (4.549)					\$ 2.134.334	\$ 2.013.546
Total Liabilities and Fund Balance	\$ 2.039.835	\$ 90.368	\$ (4.549)				\$ 1.198.048	\$ 3.323.703	\$ 2.737.638

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 September											
Fiscal Year 2016/17										2015/16	
	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	\$ 3,488,695	\$ 5,004					\$ 3,493,699	\$ 7,232,526	\$ 3,281,345	\$ 6,740,218	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 19,871	\$ 0	\$ 19,871	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 100,727						\$ 100,727	\$ 332,720	\$ 74,640	\$ 324,496	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 45,054						\$ 45,054	\$ 730,431	\$ 15,817	\$ 642,482	
Other Miscellaneous								\$ 45,117		\$ 45,117	
	\$ 3,634,475	\$ 5,004					\$ 3,639,479	\$ 8,360,665	\$ 3,371,802	\$ 7,772,184	
Grants											
AB 1058 Commissioner/Facilitator			\$ 73,887				\$ 73,887	\$ 483,707	\$ 37,317	\$ 474,505	
Other Judicial Council Grants			\$ (1)				\$ (1)	\$ 20,634	\$ 16,035	\$ 16,513	
Non-Judicial Council Grants											
			\$ 73,887				\$ 73,887	\$ 504,341	\$ 53,352	\$ 491,018	
Other Financing Sources											
Interest Income	\$ 227	\$ 7					\$ 234	\$ 1,200	\$ 229	\$ 1,200	
Investment Income											
Donations											
Local Fees	\$ 9,514	\$ 2,268					\$ 11,782	\$ 197,500	\$ 19,988	\$ 197,500	
Non-Fee Revenues								\$ 500	\$ (582)	\$ 500	
Enhanced Collections		\$ 28,285					\$ 28,285	\$ 200,000	\$ 49,494	\$ 400,000	
Escheatment											
Prior Year Revenue									\$ 0		
County Program - Restricted		\$ 85					\$ 85	\$ 151,500	\$ 170	\$ 1,500	
Reimbursement Other	\$ 0						\$ 0	\$ 1,000		\$ 1,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 370						\$ 370		\$ 55	\$ 150,000	
	\$ 10,111	\$ 30,645					\$ 40,756	\$ 551,700	\$ 69,354	\$ 752,200	
Total Revenues	\$ 3,644,587	\$ 35,649	\$ 73,887				\$ 3,754,122	\$ 9,416,706	\$ 3,494,508	\$ 9,015,402	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 936,027	\$ 1,642	\$ 37,191				\$ 974,860	\$ 4,458,090	\$ 811,238	\$ 4,191,573	
Temp Help											
Overtime	\$ 6,251						\$ 6,251	\$ 7,520	\$ 7,063	\$ 30,420	
Staff Benefits	\$ 363,132	\$ 613	\$ 14,340				\$ 378,085	\$ 1,755,161	\$ 353,935	\$ 1,596,104	
	\$ 1,305,410	\$ 2,255	\$ 51,531				\$ 1,359,196	\$ 6,220,771	\$ 1,172,236	\$ 5,818,097	
Operating Expenses and Equipment											
General Expense	\$ 27,681		\$ 1,084				\$ 28,765	\$ 214,189	\$ 53,492	\$ 269,239	
Printing	\$ 836						\$ 836	\$ 12,000	\$ 783	\$ 11,500	
Telecommunications	\$ 8,545		\$ 336				\$ 8,882	\$ 57,000	\$ 39,612	\$ 109,074	
Postage	\$ 5,610		\$ 14				\$ 5,624	\$ 45,150	\$ 6,561	\$ 51,550	
Insurance								\$ 10,000		\$ 4,000	
In-State Travel	\$ 838		\$ 503				\$ 1,342	\$ 19,200	\$ 3,876	\$ 21,350	
Out-of-State Travel											
Training			\$ 995				\$ 995	\$ 2,300	\$ 785	\$ 2,200	
Security Services	\$ 50,123		\$ 2,088				\$ 52,212	\$ 275,000	\$ 66,135	\$ 350,000	
Facility Operations	\$ 23,774		\$ 746				\$ 24,520	\$ 108,757	\$ 12,297	\$ 68,940	
Utilities											
Contracted Services	\$ 283,877	\$ 27,695	\$ 11,052				\$ 322,624	\$ 1,856,289	\$ 284,897	\$ 2,046,152	
Consulting and Professional Services	\$ 23,152						\$ 23,152	\$ 284,500	\$ 28,231	\$ 259,500	
Information Technology	\$ (38,967)		\$ 18				\$ (38,948)	\$ 374,119	\$ 6,525	\$ 339,273	
Major Equipment								\$ 54,000		\$ 15,927	
Other Items of Expense											
	\$ 385,471	\$ 27,695	\$ 16,836				\$ 430,002	\$ 3,312,504	\$ 503,192	\$ 3,548,705	
Special Items of Expense											
Grand Jury	\$ 128						\$ 128	\$ 200	\$ 123	\$ 150	
Jury Costs	\$ 7,109						\$ 7,109	\$ 26,250	\$ 4,686	\$ 26,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (10,895)	\$ 435	\$ 10,460				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (3,657)	\$ 435	\$ 10,460				\$ 7,237	\$ 26,450	\$ 4,809	\$ 26,650	
Total Expenditures	\$ 1,687,223	\$ 30,385	\$ 78,827				\$ 1,796,435	\$ 9,559,725	\$ 1,680,237	\$ 9,393,452	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,957,363	\$ 5,264	\$ (4,940)				\$ 1,957,687	\$ (143,019)	\$ 1,814,271	\$ (378,050)	
Operating Transfers In (Out)	\$ (391)		\$ 391				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 91,542	\$ 85,104	\$ 0				\$ 176,646	\$ 176,646	\$ 199,275	\$ 199,275	
Ending Balance (Deficit)	\$ 2,048,515	\$ 90,368	\$ (4,549)				\$ 2,134,334	\$ 33,627	\$ 2,013,546	\$ (178,775)	

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

For the month ended September										
Fiscal Year 2016/17									2015/16	
	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	\$ 369.646	\$ 184.482					\$ 554.128	\$ 2,467.282	\$ 470.511	\$ 2,314.997
Traffic & Other Infractions	\$ 23.166						\$ 23.166	\$ 132.311	\$ 19.635	\$ 122.463
Other Criminal Cases	\$ 205.274						\$ 205.274	\$ 742.465	\$ 206.030	\$ 937.455
Civil	\$ 143.655						\$ 143.655	\$ 664.008	\$ 103.167	\$ 497.773
Family & Children Services	\$ 134.656	\$ 25.313			\$ 10.460		\$ 170.430	\$ 981.635	\$ 157.436	\$ 886.681
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 25.423	\$ 34.750					\$ 60.173	\$ 748.040	\$ 11.105	\$ 681.271
Juvenile Delinquency Services								\$ 31.325	\$ (1.095)	\$ 30.136
Other Court Operations	\$ 57.875	\$ (1)					\$ 57.874	\$ 291.753	\$ 66.465	\$ 281.009
Court Interpreters	\$ 44.482	\$ 57.194					\$ 101.676	\$ 338.220	\$ 86.346	\$ 325.046
Jury Services	\$ 40.161	\$ 4.473	\$ 7.109				\$ 51.743	\$ 223.977	\$ 42.891	\$ 224.899
Security		\$ 55.452					\$ 55.452	\$ 284.100	\$ 67.751	\$ 352.620
Trial Court Operations Program	\$ 1,044.338	\$ 361.664	\$ 7.109		\$ 10.460		\$ 1,423.571	\$ 6,905.116	\$ 1,230.242	\$ 6,654.350
Enhanced Collections	\$ 2.255	\$ 25.595			\$ 435		\$ 28.285	\$ 209.407	\$ 49.494	\$ 400.000
Other Non-Court Operations		\$ 2.100	\$ 128				\$ 2.228	\$ 8.600	\$ 2.223	\$ 150
Non-Court Operations Program	\$ 2.255	\$ 27.695	\$ 128		\$ 435		\$ 30.513	\$ 218.007	\$ 51.717	\$ 400.150
Executive Office	\$ 76.725	\$ 231			\$ (2,615)		\$ 74.341	\$ 363.748	\$ 67.696	\$ 316.519
Fiscal Services	\$ 68.353	\$ 1,511			\$ (2,397)		\$ 67.467	\$ 283.119	\$ 61.236	\$ 307.976
Human Resources	\$ 75.140	\$ 2,689			\$ (2,506)		\$ 75.324	\$ 313.751	\$ 71.293	\$ 311.788
Business & Facilities Services	\$ 49.771	\$ 69,234			\$ (1,634)		\$ 117.371	\$ 770.196	\$ 119.150	\$ 739.934
Information Technology	\$ 42.614	\$ (33,023)			\$ (1,743)		\$ 7.848	\$ 705.788	\$ 78.904	\$ 662.735
Court Administration Program	\$ 312.603	\$ 40,643			\$ (10,895)		\$ 342.351	\$ 2,436.602	\$ 398.278	\$ 2,338.952
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,359.196	\$ 430.002	\$ 7.237		\$ 0		\$ 1,796.435	\$ 9,559.725	\$ 1,680.237	\$ 9,393.452