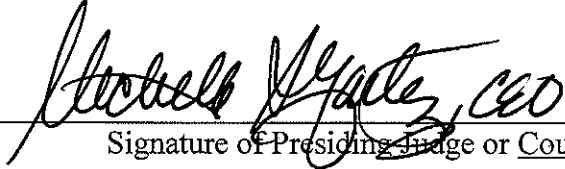


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

January 22, 2018

Date

Kings

Court

FY17-18 QFS Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings
Court
FY 17-18 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

1	Q1 N/A
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 17-18 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)	82.6	81.6	83.6		

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 2017/18								2016/17
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project				
		Non-Grant	Grant					
ASSETS								
Operations	\$ (11.220)	\$ 180.714	\$ (73.861)			\$ 5.645	\$ 101.278	\$ 15.198
Payroll	\$ (1.423)						\$ (1.423)	\$ 615
Jury	\$ 20.000						\$ 20.000	\$ 20.000
Revolving	\$ 10.000						\$ 10.000	\$ 10.000
Other Distribution								
Civil Filing Fees						\$ 0	\$ 0	\$ 0
Trust						\$ (290)	\$ (290)	\$ 0
Credit Card								
Cash on Hand	\$ 2.575						\$ 2.575	\$ 2.450
Cash with County	\$ 0					\$ 54.834	\$ 54.834	\$ 64.835
Cash Outside of the JCC								
Cash Equivalents	\$ 1.938.341					\$ 1.069.222	\$ 3.007.563	\$ 2.701.000
Total Cash and Cash Equivalents	\$ 1.958.273	\$ 180.714	\$ (73.861)			\$ 1.129.411	\$ 3.194.536	\$ 2.814.097
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	\$ 0
Due From State	\$ 240.793	\$ 0	\$ 127.348				\$ 368.141	\$ 290.174
Trust Due To/From						\$ 0	\$ 0	
Distribution Due To/From								
Civil Filing Fee Due To/From								
General Due To/From								
Total Receivables	\$ 240.793	\$ 0	\$ 127.348			\$ 0	\$ 368.141	\$ 290.174
Prepaid Expenses - General	\$ 0		\$ 0				\$ 0	\$ 0
Salary and Travel Advances	\$ 0		\$ 0				\$ 0	\$ 0
Counties								
Total Prepaid Expenses	\$ 0		\$ 0				\$ 0	\$ 0
Other Assets								
Total Other Assets								
Total Assets	\$ 2.199.066	\$ 180.714	\$ 53.487			\$ 1.129.411	\$ 3.562.677	\$ 3.104.271
LIABILITIES AND FUND BALANCES								
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 26.420	\$ 0	\$ 0			\$ 0	\$ 26.420	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0
Due to Other Courts								
Due to State	\$ 0						\$ 0	\$ 0
TC145 Liability						\$ 130.493	\$ 130.493	\$ 125.134
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0
AB145 Due to Other Government Agency								
Due to Other Public Agencies								
Sales and Use Tax	\$ 118						\$ 118	\$ 76
Interest						\$ 972	\$ 972	\$ 293
Miscellaneous Accts. Pay. and Accrued Liab.								
Total Accounts Payable and Accrued Liab.	\$ 26.538	\$ 0	\$ 0			\$ 131.465	\$ 158.003	\$ 125.503
Civil						\$ 925.644	\$ 925.644	\$ 994.056
Criminal	\$ 0					\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal								
Trust Held Outside of the JCC						\$ 54.834	\$ 54.834	\$ 64.835
Trust Interest Payable						\$ 13.715	\$ 13.715	\$ 7.552
Miscellaneous Trust								
Total Trust Deposits	\$ 0					\$ 994.194	\$ 994.194	\$ 1.066.443
Accrued Payroll	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (42.231)						\$ (42.231)	\$ (31.297)
Deferred Compensation Payable	\$ (1.321)						\$ (1.321)	\$ (1.273)
Deductions Payable	\$ 4						\$ 4	\$ 0
Payroll Clearing	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ (43.548)						\$ (43.548)	\$ (32.570)
Revenue Collected in Advance								
Liabilities For Deposits	\$ 11.696					\$ 490	\$ 12.185	\$ 12.185
Jury Fees - Non-Interest						\$ 3.262	\$ 3.262	\$ 4.538
Fees - Partial Payment & Overpayment								
Uncleared Collections								
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 11.696					\$ 3.752	\$ 15.447	\$ 16.723
Total Liabilities	\$ (5.314)	\$ 0	\$ 0			\$ 1.129.411	\$ 1.124.096	\$ 1.176.099
Total Fund Balance	\$ 2.204.380	\$ 180.714	\$ 53.487				\$ 2.438.581	\$ 1.928.173
Total Liabilities and Fund Balance	\$ 2.199.066	\$ 180.714	\$ 53.487			\$ 1.129.411	\$ 3.562.677	\$ 3.104.271

**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 2017/18										2016/17	
	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	\$ 4,855.967	\$ 20.166					\$ 4,876.133	\$ 7,327.146	\$ 4,729.789	\$ 7,152.526	
Improvement and Modernization Fund	\$ 39.420						\$ 39.420	\$ 54.652	\$ 0	\$ 19.871	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 214.689						\$ 214.689	\$ 535.597	\$ 179.999	\$ 332.720	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 369.664						\$ 369.664	\$ 784.831	\$ 273.160	\$ 790.431	
Other Miscellaneous	\$ 45.118						\$ 45.118	\$ 45.118	\$ 45.118	\$ 45.117	
	\$ 5,524.857	\$ 20.166					\$ 5,545.023	\$ 8,747.344	\$ 5,228.066	\$ 8,340.665	
Grants											
AB 1058 Commissioner/Facilitator			\$ 205.344				\$ 205.344	\$ 483.707	\$ 199.450	\$ 483.707	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 30.000	\$ (1)	\$ 20.634	
Non-Judicial Council Grants											
			\$ 205.344				\$ 205.344	\$ 513.707	\$ 199.450	\$ 504.341	
Other Financing Sources											
Interest Income	\$ 7.788	\$ 424					\$ 8.212	\$ 9.000	\$ 3.278	\$ 9.000	
Investment Income											
Donations											
Local Fees	\$ 46.645	\$ 9.286					\$ 55.931	\$ 145.000	\$ 49.974	\$ 150.500	
Non-Fee Revenues								\$ 200		\$ 500	
Enhanced Collections		\$ 81.820					\$ 81.820	\$ 215.337	\$ 69.175	\$ 200.000	
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 81.167	\$ 543					\$ 81.710	\$ 166.372	\$ 42.777	\$ 151.500	
Reimbursement Other								\$ 1,000	\$ 788	\$ 1,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ (40.028)						\$ (40.028)	\$ 500	\$ 430		
	\$ 95.572	\$ 92.072					\$ 187.643	\$ 537.409	\$ 166.423	\$ 512.500	
Total Revenues	\$ 5,620.429	\$ 112.238	\$ 205.344				\$ 5,938.011	\$ 9,798.460	\$ 5,593.939	\$ 9,357.506	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,847.873		\$ 99.616				\$ 1,947.489	\$ 4,649.012	\$ 1,919.855	\$ 4,422.990	
Temp Help											
Overtime	\$ 14.129						\$ 14.129	\$ 25.000	\$ 10.486	\$ 28.520	
Staff Benefits	\$ 804.658		\$ 40.921				\$ 845.579	\$ 1,847.140	\$ 839.099	\$ 1,755.161	
	\$ 2,666.660		\$ 140.536				\$ 2,807.197	\$ 6,521.152	\$ 2,769.440	\$ 6,206.671	
Operating Expenses and Equipment											
General Expense	\$ 55.358		\$ 2.281				\$ 57.640	\$ 235.547	\$ 64.528	\$ 211.189	
Printing	\$ 5.538						\$ 5.538	\$ 16.500	\$ 2.006	\$ 13.000	
Telecommunications	\$ 15.828		\$ 632				\$ 16.460	\$ 51.550	\$ 13.563	\$ 57.000	
Postage	\$ 16.184						\$ 16.184	\$ 46.150	\$ 17.648	\$ 40.150	
Insurance	\$ 5.852						\$ 5.852	\$ 6.000	\$ 5.774	\$ 6.000	
In-State Travel	\$ 4.408		\$ 4.795				\$ 9.203	\$ 22.300	\$ 5.664	\$ 19.600	
Out-of-State Travel											
Training	\$ 100		\$ 1.470				\$ 1.570	\$ 19.200	\$ 1.985	\$ 2.300	
Security Services	\$ 111.449		\$ 4.644				\$ 116.092	\$ 305.000	\$ 120.821	\$ 275.000	

**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 2017/18							2016/17		
Facility Operations	\$ 44.175		\$ 1.569				\$ 45.744	\$ 142.000	\$ 46.007	\$ 111.757
Utilities										
Contracted Services	\$ 565.035	\$ 80.797	\$ 24.027				\$ 669.858	\$ 1,999.098	\$ 713.714	\$ 1,867.789
Consulting and Professional Services	\$ 117.136						\$ 117.136	\$ 314.761	\$ 92.509	\$ 284.500
Information Technology	\$ 52.921		\$ 11				\$ 52.932	\$ 407.447	\$ (21.703)	\$ 374.119
Major Equipment	\$ 0						\$ 0	\$ 56.000		\$ 54.000
Other Items of Expense										
	\$ 993.985	\$ 80.797	\$ 39.428				\$ 1,114.210	\$ 3,621.553	\$ 1,062.518	\$ 3,316.404
Special Items of Expense										
Grand Jury	\$ 0						\$ 0	\$ 200	\$ 128	\$ 200
Jury Costs	\$ 12.631						\$ 12.631	\$ 26.250	\$ 10.326	\$ 26.250
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ 28.107		\$ (28.107)				\$ 0	\$ (1)	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 296						\$ 296			
	\$ 41.034		\$ (28.107)				\$ 12.927	\$ 26.449	\$ 10.454	\$ 26.450
Total Expenditures	\$ 3,701.679	\$ 80.797	\$ 151.858				\$ 3,934.334	\$ 10,169.154	\$ 3,842.412	\$ 9,549.525
Excess (Deficit) of Revenues Over Expenditures	\$ 1,918.750	\$ 31.441	\$ 53.487				\$ 2,003.677	\$ (370.694)	\$ 1,751.526	\$ (192.019)
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 285.630	\$ 149.273	\$ 0				\$ 434.903	\$ 434.903	\$ 176.646	\$ 176.646
Ending Balance (Deficit)	\$ 2,204.380	\$ 180.714	\$ 53.487				\$ 2,438.581	\$ 64.209	\$ 1,928.173	\$ (15.373)

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

For the month ended December										
Fiscal Year 2017/18								2016/17		
	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	\$ 748.812	\$ 371.561					\$ 1,120.373	\$ 2,628.916	\$ 1,142.375	\$ 2,480.507
Traffic & Other Infractions	\$ 134.178						\$ 134.178	\$ 408.191	\$ 47.181	\$ 129.111
Other Criminal Cases	\$ 294.969	\$ 1.146					\$ 296.114	\$ 614.221	\$ 408.753	\$ 752.065
Civil	\$ 323.177						\$ 323.177	\$ 716.479	\$ 302.505	\$ 666.908
Family & Children Services	\$ 267.205	\$ 55.355			\$ (28.107)		\$ 294.453	\$ 1,297.400	\$ 357.494	\$ 983.810
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 25.744	\$ 79.495					\$ 105.239	\$ 58.337	\$ 153.197	\$ 747.515
Juvenile Delinquency Services								\$ 22.048		\$ 31.325
Other Court Operations	\$ 124.635	\$ 0					\$ 124.635	\$ 298.624	\$ 117.858	\$ 291.753
Court Interpreters	\$ 121.561	\$ 94.032					\$ 215.592	\$ 562.097	\$ 202.667	\$ 338.220
Jury Services	\$ 97.989	\$ 58.624	\$ 12.631				\$ 169.244	\$ 307.515	\$ 99.479	\$ 223.452
Security		\$ 118.140					\$ 118.140	\$ 310.500	\$ 124.061	\$ 284.100
Trial Court Operations Program	\$ 2,138.269	\$ 778.354	\$ 12.631		\$ (28.107)		\$ 2,901.146	\$ 7,224.328	\$ 2,955.570	\$ 6,928.766
Enhanced Collections		\$ 76.597					\$ 76.597	\$ 215.337	\$ 69.175	\$ 209.407
Other Non-Court Operations		\$ 4.200	\$ 0				\$ 4.200	\$ 8.400	\$ 4.328	\$ 8.600
Non-Court Operations Program		\$ 80.797	\$ 0				\$ 80.797	\$ 223.737	\$ 73.503	\$ 218.007
Executive Office	\$ 169.540	\$ 2.955					\$ 172.495	\$ 443.996	\$ 152.786	\$ 329.448
Fiscal Services	\$ 125.309	\$ 2.672					\$ 127.981	\$ 296.974	\$ 136.734	\$ 282.969
Human Resources	\$ 159.316	\$ 8.512					\$ 167.828	\$ 341.925	\$ 151.064	\$ 310.151
Business & Facilities Services	\$ 97.867	\$ 223.962			\$ 28.107	\$ 296	\$ 350.232	\$ 928.219	\$ 300.514	\$ 765.096
Information Technology	\$ 116.896	\$ 16.959					\$ 133.855	\$ 709.975	\$ 72.241	\$ 715.088
Court Administration Program	\$ 668.927	\$ 255.060			\$ 28.107	\$ 296	\$ 952.390	\$ 2,721.089	\$ 813.339	\$ 2,402.752
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,807.197	\$ 1,114.210	\$ 12.631		\$ 0	\$ 296	\$ 3,934.334	\$ 10,169.154	\$ 3,842.412	\$ 9,549.525