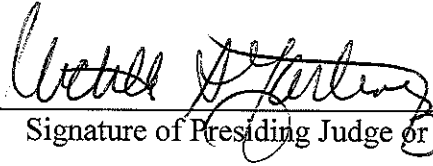


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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 20, 2018

Date

Kings

\_\_\_\_\_  
Court

FY17-18 QFS Q4

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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KINGS  
Court  
FY 17-18 Q4

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

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

KINGS

Court

FY 17-18 Q4

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)	82.6	81.6	83.6	82.6	82.6

<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							2016/17 Total Funds (Info. Purposes Only)	2016/17 Total Funds (Info. Purposes Only)
	Fiscal Year 2017/18								
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
General	Special Revenue								
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (175,793)	\$ 191,967	\$ 0				\$ 16,719	\$ 32,893	\$ (17,911)
Payroll	\$ 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							\$ (278)	\$ (278)	\$ (108,404)
Credit Card									
Cash on Hand	\$ 3,075							\$ 3,075	\$ 2,575
Cash with County	\$ 0						\$ 47,559	\$ 47,559	\$ 54,834
Cash Outside of the JCC									
Cash Equivalents	\$ 468,728						\$ 610,641	\$ 1,079,369	\$ 1,800,314
<b>Total Cash and Cash Equivalents</b>	<b>\$ 326,010</b>	<b>\$ 191,967</b>	<b>\$ 0</b>				<b>\$ 674,641</b>	<b>\$ 1,192,618</b>	<b>\$ 1,761,408</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 3,354	\$ 718					\$ 0	\$ 4,072	\$ 1,421
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 180,879							\$ 180,879	\$ 126,092
Due From Other Governments	\$ 62,356	\$ 49,514						\$ 111,870	\$ 91,354
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 653,387	\$ 10,270	\$ 124,862				\$ 0	\$ 788,519	\$ 471,610
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
<b>Total Receivables</b>	<b>\$ 899,976</b>	<b>\$ 60,502</b>	<b>\$ 124,862</b>				<b>\$ 0</b>	<b>\$ 1,085,340</b>	<b>\$ 690,477</b>
Prepaid Expenses - General	\$ 15,000							\$ 15,000	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 15,000</b>		<b>\$ 0</b>					<b>\$ 15,000</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,240,986</b>	<b>\$ 252,469</b>	<b>\$ 124,862</b>				<b>\$ 674,641</b>	<b>\$ 2,292,958</b>	<b>\$ 2,451,885</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 44,320	\$ 40,626	\$ 2,894					\$ 87,840	\$ 422,572
Accounts Payable - General	\$ 22,598	\$ 0	\$ 0				\$ 0	\$ 22,598	\$ 69,886
Due to Other Funds	\$ 59,587	\$ 9,651	\$ 111,641				\$ 0	\$ 180,879	\$ 126,092
Due to Other Courts									\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 198,903	\$ 198,903	\$ 142,523
Due to Other Governments	\$ 51,835		\$ 10,328					\$ 62,163	\$ 71,542
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1							\$ 1	\$ 86
Interest							\$ 226	\$ 226	\$ 55
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 178,339</b>	<b>\$ 50,278</b>	<b>\$ 124,862</b>				<b>\$ 199,129</b>	<b>\$ 552,609</b>	<b>\$ 832,757</b>
Civil							\$ 413,868	\$ 413,868	\$ 932,217
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 47,559	\$ 47,559	\$ 54,834
Trust Interest Payable							\$ 10,332	\$ 10,332	\$ 10,168
Miscellaneous Trust									
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 471,759</b>	<b>\$ 471,759</b>	<b>\$ 997,218</b>
Accrued Payroll	\$ 170,107							\$ 170,107	\$ 180,338
Benefits Payable	\$ (19,549)							\$ (19,549)	\$ (8,876)
Deferred Compensation Payable	\$ (365)							\$ (365)	\$ (1,190)
Deductions Payable	\$ 7,964							\$ 7,964	\$ 4
Payroll Clearing	\$ 18,044							\$ 18,044	\$ 1,282
<b>Total Payroll Liabilities</b>	<b>\$ 176,202</b>							<b>\$ 176,202</b>	<b>\$ 171,559</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 11,696						\$ 490	\$ 12,185	\$ 12,185
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 11,696</b>						<b>\$ 3,752</b>	<b>\$ 15,447</b>	<b>\$ 15,447</b>
<b>Total Liabilities</b>	<b>\$ 366,237</b>	<b>\$ 50,278</b>	<b>\$ 124,862</b>				<b>\$ 674,641</b>	<b>\$ 1,216,018</b>	<b>\$ 2,016,981</b>
<b>Total Fund Balance</b>	<b>\$ 874,749</b>	<b>\$ 202,191</b>	<b>\$ 0</b>					<b>\$ 1,076,940</b>	<b>\$ 434,903</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,240,986</b>	<b>\$ 252,469</b>	<b>\$ 124,862</b>				<b>\$ 674,641</b>	<b>\$ 2,292,958</b>	<b>\$ 2,451,885</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 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							
<b>REVENUES</b>										
<b>State Financing Sources</b>										
Trial Court Trust Fund	\$ 7,471,434	\$ 59,749					\$ 7,531,183	\$ 7,327,146	\$ 7,175,234	\$ 7,152,526
Improvement and Modernization Fund	\$ 54,652						\$ 54,652	\$ 54,652	\$ 44,683	\$ 19,871
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 481,987						\$ 481,987	\$ 535,597	\$ 408,666	\$ 332,720
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 943,825						\$ 943,825	\$ 784,831	\$ 637,345	\$ 790,431
Other Miscellaneous	\$ 45,118						\$ 45,118	\$ 45,118	\$ 45,118	\$ 45,117
	\$ 8,997,017	\$ 59,749					\$ 9,056,766	\$ 8,747,344	\$ 8,311,046	\$ 8,340,665
<b>Grants</b>										
AB 1058 Commissioner/Facilitator			\$ 454,778				\$ 454,778	\$ 483,707	\$ 447,067	\$ 483,707
Other Judicial Council Grants			\$ 20,656				\$ 20,656	\$ 30,000	\$ 20,634	\$ 20,634
Non-Judicial Council Grants										
			\$ 475,434				\$ 475,434	\$ 513,707	\$ 467,700	\$ 504,341
<b>Other Financing Sources</b>										
Interest Income	\$ 29,006	\$ 2,306					\$ 31,312	\$ 20,000	\$ 13,480	\$ 9,000
Investment Income										
Donations										
Local Fees	\$ 125,239	\$ 33,031					\$ 158,270	\$ 145,000	\$ 168,337	\$ 150,500
Non-Fee Revenues	\$ 90						\$ 90	\$ 200	\$ 90	\$ 500
Enhanced Collections		\$ 263,559					\$ 263,559	\$ 215,337	\$ 213,947	\$ 200,000
Escheatment										
Prior Year Revenue										
County Program - Restricted	\$ 203,996	\$ 1,474					\$ 205,470	\$ 166,372	\$ 126,209	\$ 151,500
Reimbursement Other								\$ 1,000	\$ 2,754	\$ 1,000
Sale of Fixed Assets										
Other Miscellaneous	\$ (40,005)						\$ (40,005)	\$ 500	\$ 40,481	\$ 512,500
	\$ 318,325	\$ 300,370					\$ 618,695	\$ 548,409	\$ 565,297	\$ 512,500
<b>Total Revenues</b>	<b>\$ 9,315,342</b>	<b>\$ 360,119</b>	<b>\$ 475,434</b>				<b>\$ 10,150,895</b>	<b>\$ 9,809,460</b>	<b>\$ 9,344,044</b>	<b>\$ 9,357,506</b>
<b>EXPENDITURES</b>										
<b>Personal Services</b>										
Salaries - Permanent	\$ 4,056,584	\$ 51,006	\$ 248,162				\$ 4,355,753	\$ 4,649,012	\$ 4,166,967	\$ 4,422,990
Temp Help										
Overtime	\$ 22,109						\$ 22,109	\$ 25,000	\$ 21,380	\$ 28,520
Staff Benefits	\$ 1,677,466	\$ 3,545	\$ 98,284				\$ 1,779,295	\$ 1,847,140	\$ 1,732,424	\$ 1,755,161
	\$ 5,756,159	\$ 54,552	\$ 346,446				\$ 6,157,157	\$ 6,521,152	\$ 5,920,771	\$ 6,206,671
<b>Operating Expenses and Equipment</b>										
General Expense	\$ 167,384		\$ 31,455				\$ 198,838	\$ 236,147	\$ 179,293	\$ 211,189
Printing	\$ 10,316						\$ 10,316	\$ 16,500	\$ 10,520	\$ 13,000
Telecommunications	\$ 37,103		\$ 1,484				\$ 38,587	\$ 51,550	\$ 40,789	\$ 57,000
Postage	\$ 42,265						\$ 42,265	\$ 46,150	\$ 43,167	\$ 40,150
Insurance	\$ 5,852						\$ 5,852	\$ 6,000	\$ 5,774	\$ 6,000
In-State Travel	\$ 10,449		\$ 4,785				\$ 15,234	\$ 22,300	\$ 10,250	\$ 19,600
Out-of-State Travel										
Training	\$ 5,163		\$ 1,470				\$ 6,633	\$ 10,200	\$ 8,854	\$ 2,300
Security Services	\$ 272,173		\$ 11,341				\$ 283,513	\$ 285,000	\$ 271,027	\$ 275,000
Facility Operations	\$ 86,718		\$ 3,049				\$ 89,767	\$ 142,000	\$ 88,006	\$ 111,757
Utilities										
Contracted Services	\$ 1,733,186	\$ 257,793	\$ 54,420				\$ 2,045,399	\$ 2,145,098	\$ 1,735,569	\$ 1,867,789
Consulting and Professional Services	\$ 292,843						\$ 292,843	\$ 290,761	\$ 301,967	\$ 284,500
Information Technology	\$ 302,424		\$ 11				\$ 302,435	\$ 324,447	\$ 336,396	\$ 374,119
Major Equipment	\$ 0						\$ 0	\$ 56,000	\$ 109,968	\$ 54,000
Other Items of Expense										
	\$ 2,965,876	\$ 257,793	\$ 108,013				\$ 3,331,683	\$ 3,632,153	\$ 3,141,580	\$ 3,316,404
<b>Special Items of Expense</b>										
Grand Jury	\$ 90						\$ 90	\$ 200	\$ 318	\$ 200
Jury Costs	\$ 19,616						\$ 19,616	\$ 26,000	\$ 23,118	\$ 26,250
Judgements, Settlements and Claims										
Debt Service										
Other										
<b>Capital Costs</b>										
Internal Cost Recovery	\$ (66,790)	\$ 1,782	\$ 65,008				\$ 0	\$ (1)	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 312						\$ 312			
	\$ (46,772)	\$ 1,782	\$ 65,008				\$ 20,018	\$ 26,199	\$ 23,436	\$ 26,450
<b>Total Expenditures</b>	<b>\$ 8,675,263</b>	<b>\$ 314,127</b>	<b>\$ 519,468</b>				<b>\$ 9,508,858</b>	<b>\$ 10,179,504</b>	<b>\$ 9,085,787</b>	<b>\$ 9,549,525</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 640,078</b>	<b>\$ 45,992</b>	<b>\$ (44,034)</b>				<b>\$ 642,037</b>	<b>\$ (370,044)</b>	<b>\$ 258,257</b>	<b>\$ (192,019)</b>
<b>Operating Transfers In (Out)</b>	<b>\$ (50,960)</b>	<b>\$ 6,926</b>	<b>\$ 44,034</b>				<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Fund Balance (Deficit)</b>										
Beginning Balance (Deficit)	\$ 285,630	\$ 149,273	\$ 0				\$ 434,903	\$ 434,903	\$ 176,646	\$ 176,646
Ending Balance (Deficit)	\$ 874,749	\$ 202,191	\$ 0				\$ 1,076,940	\$ 64,859	\$ 434,903	\$ (15,373)

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

For the month ended June										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,582,332	\$ 823,732					\$ 2,406,064	\$ 2,620,516	\$ 2,464,997	\$ 2,480,507
Traffic & Other Infractions	\$ 285,837						\$ 285,837	\$ 408,191	\$ 164,330	\$ 129,111
Other Criminal Cases	\$ 616,893	\$ 2,292					\$ 619,185	\$ 596,701	\$ 768,614	\$ 752,065
Civil	\$ 705,875	\$ 10					\$ 705,885	\$ 709,479	\$ 629,605	\$ 666,908
Family & Children Services	\$ 566,363	\$ 126,154			\$ 65,008		\$ 757,524	\$ 1,304,400	\$ 793,879	\$ 983,810
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 55,654	\$ 369,308					\$ 424,962	\$ 58,337	\$ 478,804	\$ 747,515
Juvenile Delinquency Services	\$ 14,858						\$ 14,858	\$ 22,048		\$ 31,325
Other Court Operations	\$ 254,808	\$ 20,656					\$ 275,464	\$ 298,624	\$ 270,888	\$ 291,753
Court Interpreters	\$ 228,369	\$ 239,546					\$ 467,915	\$ 562,097	\$ 440,429	\$ 338,220
Jury Services	\$ 212,065	\$ 69,389	\$ 19,616				\$ 301,070	\$ 307,265	\$ 242,537	\$ 223,452
Security		\$ 285,561					\$ 285,561	\$ 290,500	\$ 275,055	\$ 284,100
<b>Trial Court Operations Program</b>	<b>\$ 4,523,054</b>	<b>\$ 1,936,648</b>	<b>\$ 19,616</b>		<b>\$ 65,008</b>		<b>\$ 6,544,326</b>	<b>\$ 7,178,158</b>	<b>\$ 6,529,139</b>	<b>\$ 6,928,766</b>
Enhanced Collections	\$ 12,383	\$ 249,393			\$ 1,782		\$ 263,559	\$ 215,337	\$ 213,947	\$ 209,407
Other Non-Court Operations		\$ 8,400	\$ 90				\$ 8,490	\$ 8,400	\$ 8,844	\$ 8,600
<b>Non-Court Operations Program</b>	<b>\$ 12,383</b>	<b>\$ 257,793</b>	<b>\$ 90</b>		<b>\$ 1,782</b>		<b>\$ 272,049</b>	<b>\$ 223,737</b>	<b>\$ 222,791</b>	<b>\$ 218,007</b>
Executive Office	\$ 527,710	\$ 11,675			\$ (1,782)		\$ 537,603	\$ 440,996	\$ 343,778	\$ 329,448
Fiscal Services	\$ 286,256	\$ 15,064					\$ 301,321	\$ 296,974	\$ 287,712	\$ 282,969
Human Resources	\$ 347,121	\$ 28,569					\$ 375,690	\$ 353,925	\$ 311,605	\$ 310,151
Business & Facilities Services	\$ 208,030	\$ 776,610			\$ (65,008)	\$ 312	\$ 919,944	\$ 1,067,739	\$ 735,221	\$ 765,096
Information Technology	\$ 252,602	\$ 305,324					\$ 557,926	\$ 617,975	\$ 655,541	\$ 715,088
<b>Court Administration Program</b>	<b>\$ 1,621,720</b>	<b>\$ 1,137,242</b>			<b>\$ (66,790)</b>	<b>\$ 312</b>	<b>\$ 2,692,484</b>	<b>\$ 2,777,609</b>	<b>\$ 2,333,857</b>	<b>\$ 2,402,752</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 6,157,157</b>	<b>\$ 3,331,683</b>	<b>\$ 19,706</b>		<b>\$ 0</b>	<b>\$ 312</b>	<b>\$ 9,508,858</b>	<b>\$ 10,179,504</b>	<b>\$ 9,085,787</b>	<b>\$ 9,549,525</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	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	202,191	-	-	-	-	-	<b>202,191</b>
Committed	824,823	-	824,823	-	-	-	-	-	-	<b>824,823</b>
Assigned	46,010	3,916	49,926	-	-	-	-	-	-	<b>49,926</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 870,833</b>	<b>\$ 3,916</b>	<b>\$ 874,749</b>	<b>\$ 202,191</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,076,940</b>