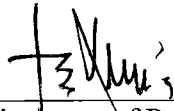


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

11/30/2015

Date

Kings

Court

FY 2015-16 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings

Court
FY 2015-16 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)	78.6	76.6			

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 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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Superior Court of California, County of Kings
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended September									
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	\$ 115.700	\$ 33.486	\$ (114.124)				\$ 18.807	\$ 53.870	\$ 118.320
Payroll	\$ 112.115		\$ 0					\$ 112.115	\$ 6.675
Jury	\$ 20.000							\$ 20.000	\$ 20.000
Revolving	\$ 10.000							\$ 10.000	\$ 10.000
Other									
Distribution									
Civil Filing Fees									
Trust							\$ (515)	\$ (515)	\$ (900)
Credit Card									
Cash on Hand	\$ 2.750							\$ 2.750	\$ 2.750
Cash with County							\$ 65.069	\$ 65.069	\$ 73.139
Cash Outside of the JCC									
Cash Equivalents	\$ 1.983.135						\$ 352.940	\$ 2.336.075	\$ 1.662.315
Total Cash and Cash Equivalents	\$ 2.243.701	\$ 33.486	\$ (114.124)				\$ 436.301	\$ 2.599.364	\$ 1.892.299
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 60.215		\$ 77.861					\$ 138.076	\$ 153.321
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	\$ 33
Total Receivables	\$ 60.219	\$ 0	\$ 77.861				\$ 0	\$ 138.080	\$ 153.355
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances	\$ 194							\$ 194	\$ 160
Counties									
Total Prepaid Expenses	\$ 194		\$ 0					\$ 194	\$ 160
Other Assets									
Total Other Assets									
Total Assets	\$ 2.304.114	\$ 33.486	\$ (36.263)				\$ 436.301	\$ 2.737.638	\$ 2.045.814
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 6.762	\$ 0	\$ 0				\$ 0	\$ 6.762	\$ 11,402
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 4	\$ 4	\$ 33
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 119.854	\$ 119.854	\$ 117,322
Due to Other Governments	\$ 0		\$ 0				\$ 100.415	\$ 100.415	\$ 64,176
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 10							\$ 10	\$ 65
Interest							\$ 10	\$ 10	\$ 10
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 6.772	\$ 0	\$ 0				\$ 220.283	\$ 227.055	\$ 193,008
Civil							\$ 141.038	\$ 141.038	\$ 71,264
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 65.069	\$ 65.069	\$ 73,139
Trust Interest Payable							\$ 6.160	\$ 6.160	\$ 6,158
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 212.266	\$ 212,266	\$ 150,561
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (30,939)							\$ (30,939)	\$ (35,600)
Deferred Compensation Payable	\$ (9,527)							\$ (9,527)	\$ (938)
Deductions Payable	\$ (40,228)							\$ (40,228)	\$ 3
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (80,693)							\$ (80,693)	\$ (36,535)
Revenue Collected in Advance	\$ 350,000							\$ 350,000	\$ 112,500
Liabilities For Deposits	\$ 11,713						\$ 490	\$ 12,202	\$ 608
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 4,685
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 361,713						\$ 3,752	\$ 365,465	\$ 117,793
Total Liabilities	\$ 287,791	\$ 0	\$ 0				\$ 436,301	\$ 724,092	\$ 424,827
Total Fund Balance	\$ 2,016,322	\$ 33,486	\$ (36,263)					\$ 2,013,546	\$ 1,620,986
Total Liabilities and Fund Balance	\$ 2,304,114	\$ 33,486	\$ (36,263)				\$ 436,301	\$ 2,737,638	\$ 2,045,814

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

	For the month ended September									
	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	\$ 304.586	\$ 165.925					\$ 470.511	\$ 2,323.197	\$ 509.128	\$ 2,372.193
Traffic & Other Infractions	\$ 19.635						\$ 19.635	\$ 122.463	\$ 16.096	\$ 284.379
Other Criminal Cases	\$ 205.720	\$ 311					\$ 206.030	\$ 928.455	\$ 199.884	\$ 695.645
Civil	\$ 102.539	\$ 628					\$ 103.167	\$ 497.773	\$ 155.451	\$ 633.450
Family & Children Services	\$ 128.775	\$ 28.660					\$ 157.436	\$ 885.281	\$ 134.431	\$ 1,102.012
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 11.105	\$ 0					\$ 11.105	\$ 571.271	\$ 48.450	\$ 60.938
Juvenile Delinquency Services	\$ (1.095)						\$ (1.095)	\$ 30.136	\$ 9.570	\$ 57.427
Other Court Operations	\$ 50.430	\$ 16.035					\$ 66.465	\$ 281.184	\$ 49.483	\$ 276.670
Court Interpreters	\$ 33.517	\$ 52.829					\$ 86.346	\$ 326.296	\$ 52.322	\$ 287.552
Jury Services	\$ 33.799	\$ 4.406	\$ 4.686				\$ 42.891	\$ 224.899	\$ 41.615	\$ 234.647
Security		\$ 67.751					\$ 67.751	\$ 452.538	\$ 98.012	\$ 368.382
Trial Court Operations Program	\$ 889.010	\$ 336.546	\$ 4.686				\$ 1,230.242	\$ 6,643.493	\$ 1,314.442	\$ 6,373.295
Enhanced Collections	\$ 1.840	\$ 47.261			\$ 394		\$ 49.494	\$ 400.000	\$ 45.637	\$ 400.000
Other Non-Court Operations		\$ 2.100	\$ 123				\$ 2.223	\$ 150	\$ 2.198	\$ 8.600
Non-Court Operations Program	\$ 1.840	\$ 49.361	\$ 123		\$ 394		\$ 51.717	\$ 400.150	\$ 47.835	\$ 408.600
Executive Office	\$ 67.303	\$ 393					\$ 67.696	\$ 373.119	\$ 68.881	\$ 127.193
Fiscal Services	\$ 60.277	\$ 959					\$ 61.236	\$ 310.401	\$ 73.684	\$ 327.827
Human Resources	\$ 67.234	\$ 4,059					\$ 71.293	\$ 321.388	\$ 82.412	\$ 290.060
Business & Facilities Services	\$ 42.818	\$ 76.726			\$ (394)		\$ 119.150	\$ 832.310	\$ 128.959	\$ 845.816
Information Technology	\$ 43.755	\$ 35.150					\$ 78.904	\$ 655.195	\$ 136.539	\$ 935.362
Court Administration Program	\$ 281.386	\$ 117.286			\$ (394)		\$ 398.278	\$ 2,492.413	\$ 490.475	\$ 2,526.258
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,172.236	\$ 503.192	\$ 4.809		\$ 0		\$ 1,680.237	\$ 9,536.056	\$ 1,852.752	\$ 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 September											
Fiscal Year 2015/16											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2014/15	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,271,589	\$ 9,756					\$ 3,281,345	\$ 6,990,218	\$ 3,093,800	\$ 6,503,405	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 19,871	\$ (4,396)	\$ 19,871	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 74,640						\$ 74,640	\$ 324,496	\$ 54,606	\$ 295,733	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 15,817						\$ 15,817	\$ 642,482	\$ 57,352	\$ 1,173,813	
Other Miscellaneous								\$ 45,117		\$ 45,117	
	\$ 3,362,046	\$ 9,756					\$ 3,371,802	\$ 8,022,184	\$ 3,201,362	\$ 8,037,938	
Grants											
AB 1058 Commissioner/Facilitator			\$ 37,317				\$ 37,317	\$ 474,505	\$ 68,649	\$ 452,655	
Other Judicial Council Grants			\$ 16,035				\$ 16,035	\$ 16,513	\$ 8,257	\$ 16,513	
Non-Judicial Council Grants											
			\$ 53,352				\$ 53,352	\$ 491,018	\$ 76,906	\$ 469,168	
Other Financing Sources											
Interest Income	\$ 229	\$ 0					\$ 229	\$ 1,200	\$ 55	\$ 1,200	
Investment Income											
Donations											
Local Fees	\$ 17,460	\$ 2,528					\$ 19,988	\$ 297,500	\$ 54,093	\$ 360,500	
Non-Fee Revenues	\$ (582)						\$ (582)	\$ 500	\$ 500	\$ 500	
Enhanced Collections		\$ 49,494					\$ 49,494	\$ 400,000	\$ 45,637	\$ 400,000	
Escheatment											
Prior Year Revenue	\$ 0						\$ 0				
County Program - Restricted		\$ 170					\$ 170	\$ 1,500	\$ 206	\$ 1,500	
Reimbursement Other								\$ 1,500	\$ 344	\$ 1,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 55						\$ 55	\$ 150,000	\$ 254		
	\$ 17,162	\$ 52,193					\$ 69,354	\$ 852,200	\$ 100,590	\$ 765,200	
Total Revenues	\$ 3,379,207	\$ 61,949	\$ 53,352				\$ 3,494,508	\$ 9,365,402	\$ 3,378,858	\$ 9,272,307	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 771,575	\$ 1,348	\$ 38,316				\$ 811,238	\$ 4,235,073	\$ 885,687	\$ 4,073,735	
Temp Help								\$ 7,206	\$ 36,912	\$ 36,912	
Overtime	\$ 7,063						\$ 7,063	\$ 19,320	\$ 4,678	\$ 7,240	
Staff Benefits	\$ 339,092	\$ 492	\$ 14,350				\$ 353,935	\$ 1,593,604	\$ 374,001	\$ 1,526,083	
	\$ 1,117,730	\$ 1,840	\$ 52,666				\$ 1,172,236	\$ 5,847,997	\$ 1,271,572	\$ 5,643,970	
Operating Expenses and Equipment											
General Expense	\$ 35,756		\$ 17,736				\$ 53,492	\$ 328,099	\$ 69,974	\$ 260,007	
Printing	\$ 783						\$ 783	\$ 16,000	\$ 1,422	\$ 16,000	
Telecommunications	\$ 39,293		\$ 318				\$ 39,612	\$ 115,950	\$ 11,002	\$ 57,678	
Postage	\$ 6,549		\$ 11				\$ 6,561	\$ 53,350	\$ 2,332	\$ 43,350	
Insurance								\$ 4,000		\$ 2,885	
In-State Travel	\$ 3,319		\$ 557				\$ 3,876	\$ 31,100	\$ 5,100	\$ 23,650	
Out-of-State Travel											
Training			\$ 785				\$ 785	\$ 1,700	\$ 975	\$ 1,600	
Security Services	\$ 62,114		\$ 4,021				\$ 66,135	\$ 449,918	\$ 61,506	\$ 360,000	
Facility Operations	\$ 11,262		\$ 1,035				\$ 12,297	\$ 119,440	\$ 14,418	\$ 54,138	
Utilities											
Contracted Services	\$ 223,051	\$ 49,361	\$ 12,486				\$ 284,897	\$ 1,927,152	\$ 295,528	\$ 2,177,556	
Consulting and Professional Services	\$ 28,231						\$ 28,231	\$ 259,500	\$ 43,359	\$ 493,717	
Information Technology	\$ 6,525						\$ 6,525	\$ 339,273	\$ 26,390	\$ 98,222	

For the month ended September													
Fiscal Year 2015/16													
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2014/15			
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
Major Equipment								\$ 15,927		\$ 45,013	\$ 48,679		
Other Items of Expense													
	\$ 416,883	\$ 49,361	\$ 36,949					\$ 503,192	\$ 3,661,409	\$ 577,020	\$ 3,637,483		
Special Items of Expense													
Grand Jury	\$ 123							\$ 123	\$ 150	\$ 98	\$ 200		
Jury Costs	\$ 4,686							\$ 4,686	\$ 26,500	\$ 4,062	\$ 26,500		
Judgements, Settlements and Claims											\$ 0		
Debt Service											\$ 0		
Other											\$ 0		
Capital Costs													
Internal Cost Recovery	\$ (394)	\$ 394						\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment													
	\$ 4,415	\$ 394						\$ 4,809	\$ 26,650	\$ 4,160	\$ 26,700		
Total Expenditures	\$ 1,539,028	\$ 51,594	\$ 89,615					\$ 1,680,237	\$ 9,536,056	\$ 1,852,752	\$ 9,308,153		
Excess (Deficit) of Revenues Over Expenditures	\$ 1,840,179	\$ 10,355	\$ (36,263)					\$ 1,814,271	\$ (170,654)	\$ 1,526,105	\$ (35,846)		
Operating Transfers In (Out)									\$ 0		\$ 0		
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 176,143	\$ 23,131	\$ 0					\$ 199,275	\$ 199,275	\$ 94,881	\$ 94,881		
Ending Balance (Deficit)	\$ 2,016,322	\$ 33,486	\$ (36,263)					\$ 2,013,546	\$ 28,621	\$ 1,620,986	\$ 59,035		

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