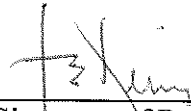


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

5/24/16

Date

Kings

Court

FY 15-16 QFS Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings

Court

FY 2015-16 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings
 Court

FY 2015-16 Q3

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	78.6	76.6	78.6	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 March									
Fiscal Year 2015/16									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2014/15 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ 38,524	\$ 63,785	\$ (21,603)				\$ 17,080	\$ 97,787	\$ 131,453
Payroll	\$ 30,013		\$ 0					\$ 30,013	\$ 13,262
Jury	\$ 20,000							\$ 20,000	\$ 20,000
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Credit Card									
Cash on Hand	\$ 2,750							\$ 2,750	\$ 2,750
Cash with County							\$ 61,323	\$ 61,323	\$ 46,926
Cash Outside of the JCC									
Cash Equivalents	\$ 430,516						\$ 297,746	\$ 728,262	\$ 1,202,066
Total Cash and Cash Equivalents	\$ 531,804	\$ 63,785	\$ (21,603)				\$ 376,149	\$ 950,135	\$ 1,426,457
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 84,684		\$ 86,863					\$ 171,546	\$ 122,521
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									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 2
Total Receivables	\$ 84,684	\$ 0	\$ 86,863				\$ 0	\$ 171,546	\$ 122,523
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	\$ 616,487	\$ 63,785	\$ 65,260				\$ 376,149	\$ 1,121,681	\$ 1,548,980
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 8,151
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 2
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 88,682	\$ 88,682	\$ 92,748
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0	\$ 436,968
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 29							\$ 29	\$ 91
Interest							\$ 51	\$ 51	\$ 7
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 29	\$ 0	\$ 0				\$ 88,732	\$ 88,762	\$ 537,966
Civil							\$ 216,134	\$ 216,134	\$ 91,571
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 61,323	\$ 61,323	\$ 46,926
Trust Interest Payable							\$ 6,207	\$ 6,207	\$ 6,159
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 283,665	\$ 283,665	\$ 144,657
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (37,157)							\$ (37,157)	\$ (29,060)
Deferred Compensation Payable	\$ (1,888)							\$ (1,888)	\$ (1,327)
Deductions Payable	\$ 12,121							\$ 12,121	\$ (15)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (26,923)							\$ (26,923)	\$ (30,403)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 737,500
Liabilities For Deposits	\$ 11,713						\$ 490	\$ 12,202	\$ 12,202
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 11,713						\$ 3,752	\$ 15,465	\$ 752,965
Total Liabilities	\$ (15,181)	\$ 0	\$ 0				\$ 376,149	\$ 360,967	\$ 1,405,184
Total Fund Balance	\$ 631,668	\$ 63,785	\$ 65,260					\$ 760,714	\$ 143,796
Total Liabilities and Fund Balance	\$ 616,487	\$ 63,785	\$ 65,260				\$ 376,149	\$ 1,121,681	\$ 1,548,980

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 March												
Fiscal Year 2015/16												
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2014/15		
	General	Special Revenue			Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)			Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant	Capital Projects								
REVENUES												
State Financing Sources												
Trial Court Trust Fund	\$ 5,118,690	\$ 39,704					\$ 5,158,393	\$ 6,740,219	\$ 4,690,733	\$ 6,503,405		
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 19,871	\$ (1)	\$ 19,871		
Judges' Compensation (45.25)	\$ 278,311						\$ 278,311	\$ 324,496	\$ 231,709	\$ 295,733		
Court Interpreter (45.45)	\$ 433,133						\$ 433,133	\$ 642,482	\$ 501,152	\$ 1,173,813		
Civil Coordination Reimbursement (45.55)	\$ 45,118						\$ 45,118	\$ 45,117	\$ 45,117	\$ 45,117		
MOU Reimbursements (45.10 and General)		\$ 39,704					\$ 39,704	\$ 39,704	\$ 39,704	\$ 39,704		
Other Miscellaneous												
	\$ 5,875,250	\$ 39,704					\$ 5,914,954	\$ 7,772,184	\$ 5,468,710	\$ 8,037,938		
Grants												
AB 1058 Commissioner/Facilitator			\$ 326,897				\$ 326,897	\$ 474,505	\$ 290,804	\$ 452,655		
Other Judicial Council Grants			\$ 16,035				\$ 16,035	\$ 16,513	\$ 7,963	\$ 16,513		
Non-Judicial Council Grants												
			\$ 342,932				\$ 342,932	\$ 491,018	\$ 298,767	\$ 469,168		
Other Financing Sources												
Interest Income	\$ 3,716	\$ 57					\$ 3,773	\$ 1,200	\$ 1,204	\$ 1,200		
Investment Income												
Donations												
Local Fees	\$ 110,592	\$ 18,240					\$ 128,831	\$ 197,500	\$ 162,026	\$ 360,500		
Non-Fee Revenues	\$ 878						\$ 878	\$ 500	\$ 114	\$ 500		
Enhanced Collections		\$ 118,690					\$ 118,690	\$ 400,000	\$ 101,081	\$ 400,000		
Escheatment												
Prior Year Revenue	\$ 0						\$ 0					
County Program - Restricted		\$ 722					\$ 722	\$ 1,500	\$ 845	\$ 1,500		
Reimbursement Other								\$ 1,500	\$ 1,635	\$ 1,500		
Sale of Fixed Assets												
Other Miscellaneous	\$ 94,338						\$ 94,338	\$ 150,000	\$ 103,077	\$ 150,000		
	\$ 209,523	\$ 137,709					\$ 347,233	\$ 752,200	\$ 370,883	\$ 765,200		
Total Revenues	\$ 6,084,774	\$ 177,413	\$ 342,932				\$ 6,605,119	\$ 9,015,402	\$ 6,138,360	\$ 9,272,307		
EXPENDITURES												
Personal Services												
Salaries - Permanent	\$ 2,843,586	\$ 15,444	\$ 141,758				\$ 3,000,788	\$ 4,191,573	\$ 2,900,231	\$ 4,073,735		
Temp Help									\$ 22,910	\$ 36,912		
Overtime	\$ 25,395						\$ 25,395	\$ 30,420	\$ 55,211	\$ 7,240		
Staff Benefits	\$ 1,101,416	\$ 1,364	\$ 51,606				\$ 1,154,387	\$ 1,598,104	\$ 1,144,494	\$ 1,526,083		
	\$ 3,970,397	\$ 16,808	\$ 193,364				\$ 4,180,569	\$ 5,018,097	\$ 4,122,846	\$ 5,643,970		
Operating Expenses and Equipment												
General Expense	\$ 112,267		\$ 19,969				\$ 132,236	\$ 269,239	\$ 203,221	\$ 260,007		
Printing	\$ 5,728						\$ 5,728	\$ 11,500	\$ 5,559	\$ 16,000		
Telecommunications	\$ 69,788		\$ 744				\$ 70,532	\$ 109,074	\$ 41,893	\$ 57,678		
Postage	\$ 18,312		\$ 11				\$ 18,323	\$ 51,550	\$ 23,899	\$ 43,350		
Insurance	\$ 2,473						\$ 2,473	\$ 4,000	\$ 2,720	\$ 2,885		
In-State Travel	\$ 13,503		\$ 3,632				\$ 17,136	\$ 21,365	\$ 17,956	\$ 23,650		
Out-of-State Travel												
Training	\$ 1,105		\$ 785				\$ 1,890	\$ 2,200	\$ 1,025	\$ 1,600		
Security Services	\$ 238,857		\$ 14,610				\$ 253,467	\$ 350,000	\$ 244,461	\$ 360,000		
Facility Operations	\$ 40,444		\$ 2,893				\$ 43,337	\$ 68,040	\$ 41,057	\$ 54,139		
Utilities												
Contracted Services	\$ 959,306	\$ 118,878	\$ 39,366				\$ 1,117,550	\$ 2,046,152	\$ 1,000,616	\$ 2,177,556		
Consulting and Professional Services	\$ 162,625						\$ 162,625	\$ 259,500	\$ 250,558	\$ 493,717		
Information Technology	\$ 28,704						\$ 28,704	\$ 339,273	\$ 62,656	\$ 98,222		
Major Equipment								\$ 15,927	\$ 45,013	\$ 48,679		
Other Items of Expense												
	\$ 1,652,914	\$ 118,878	\$ 82,011				\$ 1,853,803	\$ 3,548,705	\$ 1,950,934	\$ 3,637,483		
Special Items of Expense												
Grand Jury	\$ 123						\$ 123	\$ 150	\$ 98	\$ 200		
Jury Costs	\$ 9,184						\$ 9,184	\$ 26,500	\$ 15,568	\$ 26,500		
Judgements, Settlements and Claims										\$ 0		
Debt Service												
Other												
Capital Costs												
Internal Cost Recovery	\$ (1,074)	\$ 1,074					\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment												
	\$ 8,234	\$ 1,074					\$ 9,307	\$ 26,660	\$ 15,666	\$ 26,700		
Total Expenditures	\$ 5,631,544	\$ 136,759	\$ 275,376				\$ 6,043,679	\$ 9,393,452	\$ 6,089,446	\$ 9,308,153		
Excess (Deficit) of Revenues Over Expenditures	\$ 453,229	\$ 40,654	\$ 67,556				\$ 561,439	\$ (378,050)	\$ 48,915	\$ (35,846)		
Operating Transfers In (Out)												
	\$ 2,296		\$ (2,296)				\$ 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)	\$ 631,668	\$ 63,785	\$ 65,260				\$ 760,714	\$ (178,775)	\$ 143,796	\$ 59,035		

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

For the month ended March										
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	\$ 1,096,038	\$ 539,054					\$ 1,635,092	\$ 2,314,997	\$ 1,622,986	\$ 2,372,193
Traffic & Other Infractions	\$ 70,839	\$ 829					\$ 71,668	\$ 122,463	\$ 61,057	\$ 284,379
Other Criminal Cases	\$ 722,823	\$ 3,031					\$ 725,855	\$ 937,455	\$ 708,246	\$ 695,645
Civil	\$ 351,591	\$ 3,647					\$ 355,238	\$ 497,773	\$ 452,554	\$ 633,450
Family & Children Services	\$ 458,467	\$ 86,001					\$ 544,468	\$ 886,681	\$ 481,540	\$ 1,102,012
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 51,811	\$ 260,212					\$ 312,022	\$ 681,271	\$ 231,945	\$ 60,938
Juvenile Delinquency Services	\$ (1,095)						\$ (1,095)	\$ 30,136	\$ 22,551	\$ 57,427
Other Court Operations	\$ 183,417	\$ 16,131					\$ 199,548	\$ 281,009	\$ 173,848	\$ 276,670
Court Interpreters	\$ 130,326	\$ 137,208					\$ 267,534	\$ 325,046	\$ 210,266	\$ 287,552
Jury Services	\$ 120,704	\$ 26,515	\$ 9,184				\$ 156,403	\$ 224,899	\$ 152,074	\$ 234,647
Security		\$ 255,033					\$ 255,033	\$ 352,620	\$ 281,774	\$ 368,382
Trial Court Operations Program	\$ 3,184,922	\$ 1,327,660	\$ 9,184				\$ 4,521,766	\$ 6,654,350	\$ 4,398,840	\$ 6,373,295
Enhanced Collections	\$ 5,039	\$ 112,578			\$ 1,074		\$ 118,690	\$ 400,000	\$ 101,081	\$ 400,000
Other Non-Court Operations		\$ 6,300	\$ 123				\$ 6,423	\$ 150	\$ 6,398	\$ 8,600
Non-Court Operations Program	\$ 5,039	\$ 118,878	\$ 123		\$ 1,074		\$ 125,114	\$ 400,150	\$ 107,479	\$ 408,600
Executive Office	\$ 237,047	\$ 3,561					\$ 240,608	\$ 316,519	\$ 225,722	\$ 127,193
Fiscal Services	\$ 213,018	\$ 6,613					\$ 219,632	\$ 307,976	\$ 251,089	\$ 327,827
Human Resources	\$ 217,287	\$ 19,722					\$ 237,009	\$ 311,788	\$ 236,711	\$ 290,060
Business & Facilities Services	\$ 148,688	\$ 318,057			\$ (1,074)		\$ 465,671	\$ 739,934	\$ 535,552	\$ 845,816
Information Technology	\$ 174,569	\$ 59,311					\$ 233,880	\$ 662,735	\$ 334,052	\$ 935,362
Court Administration Program	\$ 990,609	\$ 407,265			\$ (1,074)		\$ 1,396,800	\$ 2,338,952	\$ 1,583,126	\$ 2,526,258
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,180,569	\$ 1,853,803	\$ 9,307		\$ 0		\$ 6,043,679	\$ 9,393,452	\$ 6,089,446	\$ 9,308,153