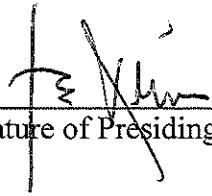


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

February 22, 2017  
Date

Kings

\_\_\_\_\_  
Court

FY 16-17 QFS Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings  
Court  
FY 16-17 Q2

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Q2 N/A
2	
3	
4	
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Kings

Court

FY 16-17 Q2

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)	81.6	78.6	78.6		

<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 December									
Fiscal Year 2016/17									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						
<b>ASSETS</b>									
Operations	\$ (24,539)	\$ 109,931	\$ (89,308)				\$ 19,114	\$ 15,198	\$ 62,073
Payroll	\$ 615							\$ 615	\$ 25,915
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	\$ 2,450							\$ 2,450	\$ 2,750
Cash with County							\$ 64,835	\$ 64,835	\$ 61,323
Cash Outside of the JCC									
Cash Equivalents	\$ 1,588,051						\$ 1,112,948	\$ 2,701,000	\$ 1,809,860
Total Cash and Cash Equivalents	\$ 1,596,576	\$ 109,931	\$ (89,308)				\$ 1,196,897	\$ 2,814,097	\$ 1,991,922
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees	\$ 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	\$ 163,853	\$ 0	\$ 126,321					\$ 290,174	\$ 156,035
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									\$ 4
Total Receivables	\$ 163,853	\$ 0	\$ 126,321				\$ 0	\$ 290,174	\$ 156,040
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 48
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 48
Other Assets									
Total Other Assets									
Total Assets	\$ 1,760,430	\$ 109,931	\$ 37,013				\$ 1,196,897	\$ 3,104,271	\$ 2,148,010
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 1,306
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 4
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 125,134	\$ 125,134	\$ 94,070
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 97,263
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 76							\$ 76	\$ 10
Interest							\$ 293	\$ 293	\$ 26
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 76	\$ 0	\$ 0				\$ 125,427	\$ 125,503	\$ 192,679
Civil							\$ 994,056	\$ 994,056	\$ 246,817
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 64,835	\$ 64,835	\$ 61,323
Trust Interest Payable							\$ 7,552	\$ 7,552	\$ 6,160
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 1,066,443	\$ 1,066,443	\$ 314,300
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (31,297)							\$ (31,297)	\$ 4,175
Deferred Compensation Payable	\$ (1,273)							\$ (1,273)	\$ (1,827)
Deductions Payable	\$ 0							\$ 0	\$ (15)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (32,570)							\$ (32,570)	\$ 2,334
Revenue Collected in Advance									\$ 140,000
Liabilities For Deposits	\$ 11,696						\$ 490	\$ 12,185	\$ 12,202
Jury Fees - Non-Interest							\$ 4,538	\$ 4,538	\$ 3,262
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 11,696						\$ 5,028	\$ 16,723	\$ 155,465
Total Liabilities	\$ (20,798)	\$ 0	\$ 0				\$ 1,196,897	\$ 1,176,099	\$ 664,777
Total Fund Balance	\$ 1,781,228	\$ 109,931	\$ 37,013					\$ 1,928,173	\$ 1,483,233
Total Liabilities and Fund Balance	\$ 1,760,430	\$ 109,931	\$ 37,013				\$ 1,196,897	\$ 3,104,271	\$ 2,148,010

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 4,709,745	\$ 20,044					\$ 4,729,789	\$ 7,232,526	\$ 4,306,033	\$ 6,740,218	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 19,871	\$ 0	\$ 19,871	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 179,999						\$ 179,999	\$ 332,720	\$ 181,278	\$ 324,496	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 273,160						\$ 273,160	\$ 730,431	\$ 260,304	\$ 642,482	
Other Miscellaneous	\$ 45,118						\$ 45,118	\$ 45,117	\$ 45,118	\$ 45,117	
	\$ 5,208,022	\$ 20,044					\$ 5,228,066	\$ 8,360,665	\$ 4,792,733	\$ 7,772,184	
Grants											
AB 1058 Commissioner/Facilitator			\$ 199,450				\$ 199,450	\$ 483,707	\$ 201,378	\$ 474,505	
Other Judicial Council Grants			\$ (1)				\$ (1)	\$ 20,634	\$ 16,035	\$ 16,513	
Non-Judicial Council Grants											
			\$ 199,450				\$ 199,450	\$ 504,341	\$ 217,413	\$ 491,018	
Other Financing Sources											
Interest Income	\$ 3,159	\$ 119					\$ 3,278	\$ 1,200	\$ 1,980	\$ 1,200	
Investment Income											
Donations											
Local Fees	\$ 41,583	\$ 8,392					\$ 49,974	\$ 197,500	\$ 78,891	\$ 197,500	
Non-Fee Revenues								\$ 500	\$ (582)	\$ 500	
Enhanced Collections		\$ 69,175					\$ 69,175	\$ 200,000	\$ 91,293	\$ 400,000	
Escheatment											
Prior Year Revenue									\$ 0		
County Program - Restricted	\$ 42,305	\$ 473					\$ 42,777	\$ 151,500	\$ 440	\$ 1,500	
Reimbursement Other	\$ 788						\$ 788	\$ 1,000		\$ 1,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 430						\$ 430		\$ 49,162	\$ 150,000	
	\$ 88,265	\$ 78,158					\$ 166,423	\$ 551,700	\$ 221,184	\$ 752,200	
Total Revenues	\$ 5,296,287	\$ 98,202	\$ 199,450				\$ 5,593,939	\$ 9,416,706	\$ 5,231,329	\$ 9,015,402	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,840,097	\$ 3,412	\$ 76,347				\$ 1,919,855	\$ 4,458,090	\$ 1,898,320	\$ 4,191,573	
Temp Help											
Overtime	\$ 10,486						\$ 10,486	\$ 7,520	\$ 13,245	\$ 30,420	
Staff Benefits	\$ 806,671	\$ 1,327	\$ 31,101				\$ 839,099	\$ 1,755,161	\$ 755,482	\$ 1,596,104	
	\$ 2,657,254	\$ 4,739	\$ 107,448				\$ 2,769,440	\$ 6,220,771	\$ 2,667,048	\$ 5,818,097	
Operating Expenses and Equipment											
General Expense	\$ 62,672		\$ 1,856				\$ 64,528	\$ 214,189	\$ 93,473	\$ 269,239	
Printing	\$ 2,006						\$ 2,006	\$ 12,000	\$ 2,524	\$ 11,500	
Telecommunications	\$ 13,028		\$ 535				\$ 13,563	\$ 57,000	\$ 51,562	\$ 109,074	
Postage	\$ 17,634		\$ 14				\$ 17,648	\$ 45,150	\$ 11,832	\$ 51,550	
Insurance	\$ 5,774						\$ 5,774	\$ 10,000	\$ 2,473	\$ 4,000	
In-State Travel	\$ 3,250		\$ 2,414				\$ 5,664	\$ 19,200	\$ 11,877	\$ 21,350	
Out-of-State Travel											
Training	\$ 990		\$ 995				\$ 1,985	\$ 2,300	\$ 785	\$ 2,200	
Security Services	\$ 115,989		\$ 4,832				\$ 120,821	\$ 275,000	\$ 148,133	\$ 350,000	
Facility Operations	\$ 44,543		\$ 1,464				\$ 46,007	\$ 108,757	\$ 25,113	\$ 68,940	
Utilities											
Contracted Services	\$ 618,496	\$ 67,679	\$ 27,539				\$ 713,714	\$ 1,856,289	\$ 808,577	\$ 2,046,152	
Consulting and Professional Services	\$ 92,509						\$ 92,509	\$ 284,500	\$ 108,699	\$ 259,500	
Information Technology	\$ (21,733)		\$ 31				\$ (21,703)	\$ 374,119	\$ 8,780	\$ 339,273	
Major Equipment								\$ 54,000		\$ 15,927	
Other Items of Expense											
	\$ 955,159	\$ 67,679	\$ 39,679				\$ 1,062,518	\$ 3,312,504	\$ 1,273,828	\$ 3,548,705	
Special Items of Expense											
Grand Jury	\$ 128						\$ 128	\$ 200	\$ 123	\$ 150	
Jury Costs	\$ 10,326						\$ 10,326	\$ 26,250	\$ 6,373	\$ 26,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (16,657)	\$ 957	\$ 15,700				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (6,202)	\$ 957	\$ 15,700				\$ 10,454	\$ 26,450	\$ 6,496	\$ 26,650	
Total Expenditures	\$ 3,606,211	\$ 73,375	\$ 162,827				\$ 3,842,412	\$ 9,559,725	\$ 3,947,371	\$ 9,393,452	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,690,076	\$ 24,827	\$ 36,623				\$ 1,751,526	\$ (143,019)	\$ 1,283,958	\$ (378,050)	
Operating Transfers In (Out)	\$ (391)		\$ 391				\$ 0	\$ 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)	\$ 1,781,228	\$ 109,931	\$ 37,013				\$ 1,928,173	\$ 33,627	\$ 1,483,233	\$ (178,775)	

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

For the month ended December										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 749,807	\$ 392,568					\$ 1,142,375	\$ 2,467,282	\$ 1,048,964	\$ 2,314,997
Traffic & Other Infractions	\$ 47,181						\$ 47,181	\$ 132,311	\$ 45,866	\$ 122,463
Other Criminal Cases	\$ 407,608	\$ 1,146					\$ 408,753	\$ 742,465	\$ 474,344	\$ 937,455
Civil	\$ 302,276	\$ 229					\$ 302,505	\$ 664,008	\$ 231,485	\$ 497,773
Family & Children Services	\$ 288,337	\$ 53,457			\$ 15,700		\$ 357,494	\$ 981,635	\$ 361,870	\$ 886,681
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 53,098	\$ 100,099					\$ 153,197	\$ 748,040	\$ 236,458	\$ 681,271
Juvenile Delinquency Services								\$ 31,325	\$ (1,095)	\$ 30,136
Other Court Operations	\$ 117,859	\$ (1)					\$ 117,858	\$ 291,753	\$ 133,914	\$ 281,009
Court Interpreters	\$ 89,304	\$ 113,362					\$ 202,667	\$ 338,220	\$ 185,553	\$ 325,046
Jury Services	\$ 80,014	\$ 9,139	\$ 10,326				\$ 99,479	\$ 223,977	\$ 91,722	\$ 224,899
Security		\$ 124,061					\$ 124,061	\$ 284,100	\$ 149,898	\$ 352,620
Trial Court Operations Program	\$ 2,135,484	\$ 794,061	\$ 10,326		\$ 15,700		\$ 2,955,570	\$ 6,905,116	\$ 2,958,979	\$ 6,654,350
Enhanced Collections	\$ 4,739	\$ 63,479			\$ 957		\$ 69,175	\$ 209,407	\$ 91,293	\$ 400,000
Other Non-Court Operations		\$ 4,200	\$ 128				\$ 4,328	\$ 8,600	\$ 4,323	\$ 150
Non-Court Operations Program	\$ 4,739	\$ 67,679	\$ 128		\$ 957		\$ 73,503	\$ 218,007	\$ 95,617	\$ 400,150
Executive Office	\$ 155,531	\$ 1,253			\$ (3,998)		\$ 152,786	\$ 363,748	\$ 154,233	\$ 316,519
Fiscal Services	\$ 136,475	\$ 3,923			\$ (3,665)		\$ 136,734	\$ 283,119	\$ 141,652	\$ 307,976
Human Resources	\$ 148,531	\$ 6,363			\$ (3,831)		\$ 151,064	\$ 313,751	\$ 144,572	\$ 311,788
Business & Facilities Services	\$ 98,907	\$ 204,105			\$ (2,499)		\$ 300,514	\$ 770,196	\$ 305,433	\$ 739,934
Information Technology	\$ 89,773	\$ (14,867)			\$ (2,665)		\$ 72,241	\$ 705,788	\$ 146,885	\$ 662,735
Court Administration Program	\$ 629,218	\$ 200,778			\$ (16,657)		\$ 813,339	\$ 2,436,602	\$ 892,776	\$ 2,338,952
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,769,440	\$ 1,062,518	\$ 10,454		\$ 0		\$ 3,842,412	\$ 9,559,725	\$ 3,947,371	\$ 9,393,452