

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

October 23, 2017

Date

Kings

Court

FY17-18 QFS Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings
Court
FY 17-18 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings
 Court

FY 17-18 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)	82.6	81.6			

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 September								2016/17 Total Funds (Info. Purposes Only)
	Fiscal Year 2017/18								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service				
Non-Grant		Grant							
ASSETS									
Operations	\$ (252,398)	\$ 158,641	\$ 75,542				\$ 14,388	\$ (3,828)	\$ 121,662
Payroll	\$ (1,469)							\$ (1,469)	\$ 0
Jury	\$ 20,000							\$ 20,000	\$ 20,000
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (6,180)	\$ (6,180)	\$ (563)
Credit Card									
Cash on Hand	\$ 2,575							\$ 2,575	\$ 2,450
Cash with County							\$ 54,834	\$ 54,834	\$ 64,835
Cash Outside of the JCC									
Cash Equivalents	\$ 2,265,372						\$ 1,096,253	\$ 3,361,625	\$ 2,927,106
Total Cash and Cash Equivalents	\$ 2,044,080	\$ 158,641	\$ 75,542				\$ 1,159,295	\$ 3,437,557	\$ 3,145,491
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 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	\$ 126,092							\$ 126,092	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 288,890	\$ 0	\$ 0					\$ 288,890	\$ 177,936
Trust Due To/From							\$ 225	\$ 225	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 414,982	\$ 0	\$ 0				\$ 225	\$ 415,207	\$ 177,936
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances	\$ 362		\$ 0					\$ 362	\$ 276
Counties									
Total Prepaid Expenses	\$ 362		\$ 0					\$ 362	\$ 276
Other Assets									
Total Other Assets									
Total Assets	\$ 2,459,425	\$ 158,641	\$ 75,542				\$ 1,159,520	\$ 3,853,127	\$ 3,323,703
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Funds	\$ 5,177	\$ 1,602	\$ 119,314				\$ 225	\$ 126,317	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 162,184	\$ 162,184	\$ 122,082
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 88							\$ 88	\$ 20
Interest							\$ 794	\$ 794	\$ 182
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 5,265	\$ 1,602	\$ 119,314				\$ 163,204	\$ 289,384	\$ 122,284
Civil							\$ 926,204	\$ 926,204	\$ 999,792
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 54,834	\$ 54,834	\$ 64,835
Trust Interest Payable							\$ 11,526	\$ 11,526	\$ 7,002
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 992,564	\$ 992,564	\$ 1,071,629
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (36,367)							\$ (36,367)	\$ (32,178)
Deferred Compensation Payable	\$ (1,190)							\$ (1,190)	\$ (456)
Deductions Payable	\$ 12,488							\$ 12,488	\$ 12,222
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (25,070)							\$ (25,070)	\$ (20,413)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 11,696						\$ 490	\$ 12,185	\$ 12,202
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 3,665
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 11,696						\$ 3,752	\$ 15,447	\$ 15,867
Total Liabilities	\$ (8,109)	\$ 1,602	\$ 119,314				\$ 1,159,520	\$ 1,272,327	\$ 1,189,369
Total Fund Balance	\$ 2,467,533	\$ 157,039	\$ (43,772)					\$ 2,580,800	\$ 2,134,334
Total Liabilities and Fund Balance	\$ 2,459,425	\$ 158,641	\$ 75,542				\$ 1,159,520	\$ 3,853,127	\$ 3,323,703

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 2017/18										
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2016/17	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)
Non-Grant		Grant									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,583,165	\$ 5,009					\$ 3,588,174	\$ 7,327,146	\$ 3,493,699	\$ 7,152,526	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 54,652	\$ 0	\$ 19,871	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 87,427						\$ 87,427	\$ 535,597	\$ 100,727	\$ 332,720	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 213,069						\$ 213,069	\$ 784,831	\$ 45,054	\$ 790,431	
Other Miscellaneous								\$ 45,118		\$ 45,117	
	\$ 3,883,661	\$ 5,009					\$ 3,888,670	\$ 8,747,344	\$ 3,639,479	\$ 8,340,665	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 483,707	\$ 73,887	\$ 483,707	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 30,000	\$ (1)	\$ 20,634	
Non-Judicial Council Grants											
			\$ 0				\$ 0	\$ 513,707	\$ 73,887	\$ 504,341	
Other Financing Sources											
Interest Income	\$ 2,305	\$ 40					\$ 2,346	\$ 9,000	\$ 234	\$ 9,000	
Investment Income											
Donations											
Local Fees	\$ 14,938	\$ 2,142					\$ 17,080	\$ 145,000	\$ 11,782	\$ 150,500	
Non-Fee Revenues								\$ 200		\$ 500	
Enhanced Collections		\$ 36,617					\$ 36,617	\$ 215,337	\$ 28,285	\$ 200,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 40,048	\$ 167					\$ 40,215	\$ 166,372	\$ 85	\$ 151,500	
Reimbursement Other								\$ 1,000	\$ 0	\$ 1,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ (40,028)						\$ (40,028)	\$ 500	\$ 370		
	\$ 17,264	\$ 38,966					\$ 56,230	\$ 537,409	\$ 40,756	\$ 512,500	
Total Revenues	\$ 3,900,924	\$ 43,975	\$ 0				\$ 3,944,899	\$ 9,798,460	\$ 3,754,122	\$ 9,357,506	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 962,561		\$ 20,187				\$ 982,748	\$ 4,649,012	\$ 974,860	\$ 4,422,990	
Temp Help											
Overtime	\$ 7,209						\$ 7,209	\$ 25,000	\$ 6,251	\$ 28,520	
Staff Benefits	\$ 373,183		\$ 8,259				\$ 381,442	\$ 1,847,140	\$ 378,085	\$ 1,755,161	
	\$ 1,342,954		\$ 28,446				\$ 1,371,400	\$ 6,521,152	\$ 1,359,196	\$ 6,206,671	
Operating Expenses and Equipment											
General Expense	\$ 21,577		\$ 735				\$ 22,312	\$ 335,547	\$ 28,765	\$ 211,189	
Printing	\$ 3,770						\$ 3,770	\$ 16,500	\$ 836	\$ 13,000	
Telecommunications	\$ 4,587		\$ 183				\$ 4,770	\$ 51,550	\$ 6,892	\$ 57,000	
Postage	\$ 5,599						\$ 5,599	\$ 46,150	\$ 5,624	\$ 40,150	
Insurance								\$ 6,000		\$ 6,000	
In-State Travel	\$ 2,873		\$ 368				\$ 3,242	\$ 22,300	\$ 1,342	\$ 19,600	
Out-of-State Travel											
Training	\$ 0		\$ 1,470				\$ 1,470	\$ 19,200	\$ 995	\$ 2,300	
Security Services	\$ 46,638		\$ 1,943				\$ 48,582	\$ 305,000	\$ 52,212	\$ 275,000	
Facility Operations	\$ 23,937		\$ 808				\$ 24,745	\$ 142,000	\$ 24,520	\$ 111,757	
Utilities											
Contracted Services	\$ 236,946	\$ 36,209	\$ 9,808				\$ 282,963	\$ 1,899,098	\$ 322,624	\$ 1,867,789	
Consulting and Professional Services	\$ 25,334						\$ 25,334	\$ 314,761	\$ 23,152	\$ 284,500	
Information Technology	\$ 2,736		\$ 11				\$ 2,746	\$ 407,447	\$ (38,948)	\$ 374,119	
Major Equipment	\$ 0						\$ 0	\$ 56,000		\$ 54,000	
Other Items of Expense											
	\$ 373,998	\$ 36,209	\$ 15,326				\$ 425,533	\$ 3,621,553	\$ 430,002	\$ 3,316,404	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0	\$ 200	\$ 128	\$ 200	
Jury Costs	\$ 2,069						\$ 2,069	\$ 26,250	\$ 7,109	\$ 26,250	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ (1)	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 2,069						\$ 2,069	\$ 26,449	\$ 7,237	\$ 26,450	
Total Expenditures	\$ 1,719,021	\$ 36,209	\$ 43,772				\$ 1,799,002	\$ 10,169,154	\$ 1,796,435	\$ 9,549,525	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,181,903	\$ 7,766	\$ (43,772)				\$ 2,145,897	\$ (370,694)	\$ 1,957,687	\$ (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)	\$ 2,467,533	\$ 157,039	\$ (43,772)				\$ 2,580,800	\$ 64,209	\$ 2,134,334	\$ (15,373)	

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

	For the month ended September									
	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	\$ 377.478	\$ 162.539					\$ 540.017	\$ 2,628.916	\$ 554.128	\$ 2,480.507
Traffic & Other Infractions	\$ 64.943						\$ 64.943	\$ 408.191	\$ 23.166	\$ 129.111
Other Criminal Cases	\$ 143.642						\$ 143.642	\$ 614.221	\$ 205.274	\$ 752.065
Civil	\$ 150.218						\$ 150.218	\$ 716.479	\$ 143.655	\$ 666.908
Family & Children Services	\$ 133.833	\$ 23.536					\$ 157.370	\$ 1,297.400	\$ 170.430	\$ 983.810
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 14.096	\$ 24.465					\$ 38.560	\$ 58.337	\$ 60.173	\$ 747.515
Juvenile Delinquency Services								\$ 22.048		\$ 31.325
Other Court Operations	\$ 62.464	\$ 0					\$ 62.464	\$ 298.624	\$ 57.874	\$ 291.753
Court Interpreters	\$ 59.364	\$ 40.922					\$ 100.286	\$ 562.097	\$ 101.676	\$ 338.220
Jury Services	\$ 46.058	\$ 7.050	\$ 2.069				\$ 55.178	\$ 307.515	\$ 51.743	\$ 223.452
Security		\$ 48.582					\$ 48.582	\$ 310.500	\$ 55.452	\$ 284.100
Trial Court Operations Program	\$ 1,052.096	\$ 307.093	\$ 2.069				\$ 1,361.259	\$ 7,224.328	\$ 1,423.571	\$ 6,928.766
Enhanced Collections		\$ 34.109					\$ 34.109	\$ 215.337	\$ 28.285	\$ 209.407
Other Non-Court Operations		\$ 2.100	\$ 0				\$ 2.100	\$ 8.400	\$ 2.228	\$ 8.600
Non-Court Operations Program		\$ 36.209	\$ 0				\$ 36.209	\$ 223.737	\$ 30.513	\$ 218.007
Executive Office	\$ 79.886	\$ 454					\$ 80.340	\$ 443.996	\$ 74.341	\$ 329.448
Fiscal Services	\$ 57.850	\$ 912					\$ 58.762	\$ 308.974	\$ 67.467	\$ 282.969
Human Resources	\$ 78.552	\$ 2.964					\$ 81.516	\$ 329.925	\$ 75.324	\$ 310.151
Business & Facilities Services	\$ 46.152	\$ 72.366					\$ 118.518	\$ 928.219	\$ 117.371	\$ 765.096
Information Technology	\$ 56.864	\$ 5.534					\$ 62.398	\$ 709.975	\$ 7.848	\$ 715.088
Court Administration Program	\$ 319.304	\$ 82.231					\$ 401.535	\$ 2,721.089	\$ 342.351	\$ 2,402.752
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,371.400	\$ 425.533	\$ 2.069				\$ 1,799.002	\$ 10,169.154	\$ 1,796.435	\$ 9,549.525