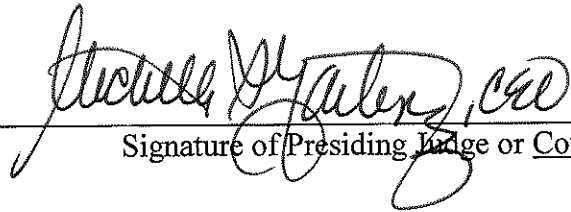


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

April 16, 2018

Date

Kings

Court

FY17-18 QFS Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings
Court
FY 17-18 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings
 Court

FY 17-18 Q3

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	83.6	82.6	

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 2017/18								2016/17	
	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	\$ (57,227)	\$ 196,665	\$ (22,949)			\$ 53,206	\$ 169,695	\$ 52,127	
Payroll	\$ 1,012						\$ 1,012	\$ 539	
Jury	\$ 20,000						\$ 20,000	\$ 20,000	
Revolving	\$ 10,000						\$ 10,000	\$ 10,000	
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	
Trust							\$ (278)	\$ (29,606)	
Credit Card									
Cash on Hand	\$ 3,075						\$ 3,075	\$ 2,450	
Cash with County	\$ 0						\$ 54,834	\$ 64,835	
Cash Outside of the JCC									
Cash Equivalents	\$ 902,603					\$ 1,042,196	\$ 1,944,799	\$ 1,775,062	
Total Cash and Cash Equivalents	\$ 879,462	\$ 196,665	\$ (22,949)			\$ 1,149,959	\$ 2,203,137	\$ 1,895,407	
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 0		\$ 0				\$ 0	\$ 0	
Dishonored Checks									
Due From Employee	\$ 0						\$ 0	\$ 0	
Civil Jury Fees								\$ 0	
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	
Due From Other Courts						\$ 194	\$ 194	\$ 0	
Due From State	\$ 177,296	\$ 0	\$ 137,243				\$ 314,539	\$ 317,442	
Trust Due To/From						\$ 0	\$ 0		
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 177,296	\$ 0	\$ 137,243			\$ 194	\$ 314,733	\$ 317,442	
Prepaid Expenses - General	\$ 0		\$ 0				\$ 0	\$ 0	
Salary and Travel Advances	\$ 0		\$ 0				\$ 0	\$ 0	
Counties									
Total Prepaid Expenses	\$ 0		\$ 0				\$ 0	\$ 0	
Other Assets									
Total Other Assets									
Total Assets	\$ 1,056,758	\$ 196,665	\$ 114,294			\$ 1,150,153	\$ 2,517,870	\$ 2,212,849	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 1,881	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 0	
Due to Other Courts								\$ 0	
Due to State	\$ 0						\$ 0	\$ 0	
TC145 Liability						\$ 121,461	\$ 121,461	\$ 126,128	
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 130						\$ 130	\$ 86	
Interest						\$ 1,271	\$ 1,271	\$ 493	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 130	\$ 0	\$ 0			\$ 122,732	\$ 122,862	\$ 128,588	
Civil						\$ 952,423	\$ 952,423	\$ 994,325	
Criminal	\$ 0					\$ 0	\$ 0	\$ 0	
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC						\$ 54,834	\$ 54,834	\$ 64,835	
Trust Interest Payable						\$ 16,412	\$ 16,412	\$ 8,471	
Miscellaneous Trust									
Total Trust Deposits	\$ 0					\$ 1,023,669	\$ 1,023,669	\$ 1,067,631	
Accrued Payroll	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ (44,576)						\$ (44,576)	\$ (36,598)	
Deferred Compensation Payable	\$ (1,598)						\$ (1,598)	\$ (1,193)	
Deductions Payable	\$ 28						\$ 28	\$ 75	
Payroll Clearing	\$ 0						\$ 0	\$ 0	
Total Payroll Liabilities	\$ (46,146)						\$ (46,146)	\$ (37,716)	
Revenue Collected in Advance	\$ 11,696						\$ 12,185	\$ 12,185	
Liabilities For Deposits						\$ 490	\$ 3,262	\$ 3,262	
Jury Fees - Non-Interest						\$ 3,262	\$ 3,262	\$ 3,262	
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 11,696					\$ 3,752	\$ 15,447	\$ 15,447	
Total Liabilities	\$ (34,321)	\$ 0	\$ 0			\$ 1,150,153	\$ 1,115,832	\$ 1,173,951	
Total Fund Balance	\$ 1,091,080	\$ 196,665	\$ 114,294				\$ 1,402,038	\$ 1,038,898	
Total Liabilities and Fund Balance	\$ 1,056,758	\$ 196,665	\$ 114,294			\$ 1,150,153	\$ 2,517,870	\$ 2,212,849	

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 5,621,369	\$ 35,015					\$ 5,656,384	\$ 7,327,146	\$ 5,534,857	\$ 7,152,526	
Improvement and Modernization Fund	\$ 34,781						\$ 34,781	\$ 54,652	\$ 0	\$ 19,871	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 348,928						\$ 348,928	\$ 535,597	\$ 278,162	\$ 332,720	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 557,900						\$ 557,900	\$ 784,831	\$ 491,423	\$ 790,431	
Other Miscellaneous	\$ 45,118						\$ 45,118	\$ 45,118	\$ 45,118	\$ 45,117	
	\$ 6,608,095	\$ 35,015					\$ 6,643,110	\$ 8,747,344	\$ 6,349,560	\$ 8,340,665	
Grants											
AB 1058 Commissioner/Facilitator			\$ 342,577				\$ 342,577	\$ 483,707	\$ 323,974	\$ 483,707	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 30,000	\$ (1)	\$ 20,634	
Non-Judicial Council Grants			\$ 342,577				\$ 342,577	\$ 513,707	\$ 323,973	\$ 504,341	
Other Financing Sources											
Interest Income	\$ 17,053	\$ 908					\$ 17,961	\$ 20,000	\$ 7,968	\$ 9,000	
Investment Income											
Donations											
Local Fees	\$ 74,542	\$ 15,999					\$ 90,541	\$ 145,000	\$ 89,836	\$ 150,500	
Non-Fee Revenues	\$ 90						\$ 90	\$ 200	\$ 200	\$ 500	
Enhanced Collections		\$ 116,975					\$ 116,975	\$ 215,337	\$ 121,864	\$ 200,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 122,287	\$ 844					\$ 123,131	\$ 166,372	\$ 85,465	\$ 151,500	
Reimbursement Other								\$ 1,000	\$ 1,700	\$ 1,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ (40,018)						\$ (40,018)	\$ 500	\$ 445		
	\$ 173,953	\$ 134,727					\$ 308,680	\$ 548,409	\$ 307,278	\$ 512,500	
Total Revenues	\$ 6,782,048	\$ 169,742	\$ 342,577				\$ 7,294,367	\$ 9,809,460	\$ 6,980,811	\$ 9,357,506	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,983,075	\$ 4,658	\$ 151,196				\$ 3,138,929	\$ 4,649,012	\$ 3,026,486	\$ 4,422,990	
Temp Help											
Overtime	\$ 17,596						\$ 17,596	\$ 25,000	\$ 16,185	\$ 28,520	
Staff Benefits	\$ 1,270,897	\$ 1,877	\$ 59,960				\$ 1,332,734	\$ 1,847,140	\$ 1,301,160	\$ 1,755,161	
	\$ 4,271,568	\$ 6,535	\$ 211,156				\$ 4,489,259	\$ 6,521,152	\$ 4,343,830	\$ 6,206,671	
Operating Expenses and Equipment											
General Expense	\$ 104,002		\$ 3,745				\$ 107,747	\$ 236,147	\$ 93,963	\$ 211,189	
Printing	\$ 6,631						\$ 6,631	\$ 16,500	\$ 6,277	\$ 13,000	
Telecommunications	\$ 22,400		\$ 889				\$ 23,290	\$ 51,550	\$ 25,321	\$ 57,000	
Postage	\$ 26,141						\$ 26,141	\$ 46,150	\$ 30,560	\$ 40,150	
Insurance	\$ 5,852						\$ 5,852	\$ 6,000	\$ 5,774	\$ 6,000	
In-State Travel	\$ 5,793		\$ 4,954				\$ 10,747	\$ 22,300	\$ 8,248	\$ 19,600	
Out-of-State Travel											
Training	\$ 4,863		\$ 1,470				\$ 6,333	\$ 10,200	\$ 3,235	\$ 2,300	
Security Services	\$ 175,432		\$ 7,310				\$ 182,742	\$ 285,000	\$ 181,948	\$ 275,000	
Facility Operations	\$ 65,538		\$ 2,330				\$ 67,868	\$ 142,000	\$ 65,781	\$ 111,757	
Utilities											
Contracted Services	\$ 986,625	\$ 114,833	\$ 38,312				\$ 1,139,770	\$ 2,145,098	\$ 1,122,563	\$ 1,867,789	
Consulting and Professional Services	\$ 186,885						\$ 186,885	\$ 290,761	\$ 169,217	\$ 284,500	
Information Technology	\$ 57,925		\$ 11				\$ 57,935	\$ 324,447	\$ (9,725)	\$ 374,119	
Major Equipment	\$ 0						\$ 0	\$ 56,000	\$ 54,984	\$ 54,000	
Other Items of Expense											
	\$ 1,648,089	\$ 114,833	\$ 59,020				\$ 1,821,941	\$ 3,632,153	\$ 1,758,145	\$ 3,316,404	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0	\$ 200	\$ 128	\$ 200	
Jury Costs	\$ 15,736						\$ 15,736	\$ 26,000	\$ 16,456	\$ 26,250	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ 40,910	\$ 983	\$ (41,893)				\$ 0	\$ (1)	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 296						\$ 296				
	\$ 56,942	\$ 983	\$ (41,893)				\$ 16,032	\$ 26,199	\$ 16,585	\$ 26,450	
Total Expenditures	\$ 5,976,599	\$ 122,351	\$ 228,283				\$ 6,327,232	\$ 10,179,504	\$ 6,118,559	\$ 9,549,525	
Excess (Deficit) of Revenues Over Expenditures	\$ 805,449	\$ 47,391	\$ 114,294				\$ 967,135	\$ (370,044)	\$ 862,252	\$ (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)	\$ 1,091,080	\$ 196,665	\$ 114,294				\$ 1,402,038	\$ 64,859	\$ 1,038,898	\$ (15,373)	

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

For the month ended March										
	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	\$ 1,181.875	\$ 572.220					\$ 1,754.095	\$ 2,620.516	\$ 1,742.623	\$ 2,480.507
Traffic & Other Infractions	\$ 211.748						\$ 211.748	\$ 408.191	\$ 85.642	\$ 129.111
Other Criminal Cases	\$ 461.944	\$ 1.146					\$ 463.090	\$ 596.701	\$ 612.614	\$ 752.065
Civil	\$ 521.502						\$ 521.502	\$ 709.479	\$ 469.612	\$ 666.908
Family & Children Services	\$ 412.407	\$ 86.502			\$ (41.893)		\$ 457.017	\$ 1,304.400	\$ 597.902	\$ 983.810
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 41.305	\$ 193.379					\$ 234.683	\$ 58.337	\$ 278.204	\$ 747.515
Juvenile Delinquency Services								\$ 22.048		\$ 31.325
Other Court Operations	\$ 190.503	\$ 0					\$ 190.503	\$ 298.624	\$ 182.883	\$ 291.753
Court Interpreters	\$ 178.975	\$ 135.527					\$ 314.502	\$ 562.097	\$ 308.422	\$ 338.220
Jury Services	\$ 152.400	\$ 64.219	\$ 15.736				\$ 232.355	\$ 307.265	\$ 162.255	\$ 223.452
Security		\$ 184.790					\$ 184.790	\$ 290.500	\$ 185.187	\$ 284.100
Trial Court Operations Program	\$ 3,352.660	\$ 1,237.784	\$ 15.736		\$ (41.893)		\$ 4,564.286	\$ 7,178.158	\$ 4,625.346	\$ 6,928.766
Enhanced Collections	\$ 6.535	\$ 108.533			\$ 983		\$ 116.051	\$ 215.337	\$ 120.569	\$ 209.407
Other Non-Court Operations		\$ 6.300	\$ 0				\$ 6.300	\$ 8.400	\$ 6.428	\$ 8.600
Non-Court Operations Program	\$ 6.535	\$ 114.833	\$ 0		\$ 983		\$ 122.351	\$ 223.737	\$ 126.997	\$ 218.007
Executive Office	\$ 322.542	\$ 6.267			\$ (983)		\$ 327.826	\$ 440.996	\$ 248.855	\$ 329.448
Fiscal Services	\$ 207.062	\$ 4.646					\$ 211.708	\$ 296.974	\$ 213.996	\$ 282.969
Human Resources	\$ 256.592	\$ 21.979					\$ 278.571	\$ 353.925	\$ 232.036	\$ 310.151
Business & Facilities Services	\$ 153.616	\$ 407.849			\$ 41.893	\$ 296	\$ 603.655	\$ 1,067.739	\$ 480.582	\$ 765.096
Information Technology	\$ 190.253	\$ 28.584					\$ 218.837	\$ 617.975	\$ 190.747	\$ 715.088
Court Administration Program	\$ 1,130.065	\$ 469.324			\$ 40.910	\$ 296	\$ 1,640.595	\$ 2,777.609	\$ 1,366.216	\$ 2,402.752
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,489.259	\$ 1,821.941	\$ 15.736		\$ 0	\$ 296	\$ 6,327.232	\$ 10,179.504	\$ 6,118.559	\$ 9,549.525