

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 28, 2014

Date

Kings

Court

FY 13/14 2nd QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings

Court

FY 13/14 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

1	The Court is currently projecting a negative fund balance for FY 3/14. On Feb. 20, 2014 the court will submit an application for continued funding in FY 13/14 for the Odyssey case management system (CMS) implementation. If the funding application is not approved, the court will be forced to make further budget reductions that will impact access to justice and/or delay the deployment of the new case management system until funding is granted.
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Kings
Court

FY 13-14 Q2

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
	85.6	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
 Statement of Program Expenditures
 (Unaudited)

	Fiscal Year 2013/14						For the month ended December		2012/13	
	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	\$ 711,678	\$ 407,119					\$ 1,118,797	\$ 2,472,085	\$ 1,031,771	\$ 2,395,436
Traffic & Other Infractions	\$ 50,799	\$ 119					\$ 50,918	\$ 233,177	\$ 116,445	\$ 210,685
Other Criminal Cases	\$ 432,758	\$ 1,065					\$ 433,823	\$ 852,023	\$ 375,281	\$ 833,114
Civil	\$ 309,733	\$ 39,359					\$ 349,092	\$ 687,300	\$ 320,477	\$ 756,690
Family & Children Services	\$ 259,871	\$ 68,027			\$ 15,420		\$ 343,318	\$ 832,860	\$ 381,731	\$ 782,728
Probate, Guardianship & Mental Health Services	\$ 23,890	\$ 127,596					\$ 151,486	\$ 360,650	\$ 106,892	\$ 259,834
Juvenile Delinquency Services	\$ 21,022	\$ 29					\$ 21,022	\$ 56,166	\$ 124,788	\$ 54,318
Juvenile Delinquency Services	\$ 105,433	\$ 29					\$ 105,463	\$ 260,526	\$ 126,788	\$ 316,295
Court Interpreters	\$ 90,287	\$ 37,236					\$ 127,523	\$ 278,700	\$ 126,968	\$ 146,222
Jury Services	\$ 70,831	\$ 10,978	\$ 8,048				\$ 89,857	\$ 281,012	\$ 104,031	\$ 242,308
Security	\$ 149,677	\$ 149,677					\$ 149,677	\$ 372,000	\$ 160,194	\$ 354,650
Trial Court Operations Program	\$ 2,076,302	\$ 841,205	\$ 8,048		\$ 15,420		\$ 2,940,975	\$ 6,686,499	\$ 2,848,578	\$ 6,352,280
Enhanced Collections	\$ 1,750	\$ 142,484			\$ 243		\$ 144,476	\$ 375,000	\$ 144,912	\$ 391,000
Other Non-Court Operations		\$ 4,200					\$ 4,200	\$ 8,500	\$ 4,274	\$ 8,400
Non-Court Operations Program	\$ 1,750	\$ 146,684			\$ 243		\$ 148,676	\$ 383,500	\$ 149,186	\$ 399,400
Executive Office	\$ 262,896	\$ 3,917					\$ 266,812	\$ 101,932	\$ 224,398	\$ (44,118)
Fiscal Services	\$ 151,704	\$ 447					\$ 152,151	\$ 303,510	\$ 147,584	\$ 341,379
Human Resources	\$ 132,372	\$ 9,722					\$ 142,094	\$ 352,603	\$ 140,993	\$ 330,337
Business & Facilities Services	\$ 87,173	\$ 350,717			\$ (15,662)		\$ 422,228	\$ 795,370	\$ 362,618	\$ 847,984
Information Technology	\$ 119,604	\$ 100,001					\$ 219,604	\$ 934,779	\$ 167,756	\$ 986,287
Court Administration Program	\$ 753,748	\$ 464,804			\$ (15,662)		\$ 1,202,890	\$ 2,488,194	\$ 1,043,349	\$ 2,461,869
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,831,800	\$ 1,452,692	\$ 8,048		\$ 0		\$ 4,292,540	\$ 9,558,193	\$ 4,041,113	\$ 9,213,549

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

		For the month ended December								
		Fiscal Year 2013/14							2012/13	
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
		Non-Grant	Grant							
ASSETS										
Operations	\$ 37,764	\$ (41,670)	\$ (46,507)				\$ 489,750	\$ 439,337	\$ 136,631	
Payroll	\$ 11,163							\$ 11,163	\$ 2,611	
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	\$ (32)	
Credit Card										
Cash on Hand	\$ 2,750							\$ 2,750	\$ 2,950	
Cash with County							\$ 81,758	\$ 81,758	\$ 156,759	
Cash Outside of the AOC										
Total Cash	\$ 81,677	\$ (41,670)	\$ (46,507)				\$ 571,508	\$ 565,009	\$ 328,919	
Short Term Investment	\$ 828,453							\$ 162,290	\$ 990,743	
Investment in Financial Institution										
Total Investments	\$ 828,453						\$ 162,290	\$ 990,743	\$ 726,145	
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 198,824		\$ 60,652					\$ 259,477	\$ 256,110	
Dishonored Checks										
Due From Employee	\$ 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	\$ 0	
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Trust Due To/From							\$ 0	\$ 0		
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 32							\$ 32	\$ 55	
Total Receivables	\$ 198,856	\$ 0	\$ 60,652				\$ 0	\$ 259,508	\$ 256,165	
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	\$ 1,108,986	\$ (41,670)	\$ 14,145				\$ 733,798	\$ 1,815,260	\$ 1,311,229	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 57,797	\$ 1,800	\$ 515				\$ 0	\$ 60,112	\$ 38,948	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 32	\$ 32	\$ 55	
Due to Other Courts										
Due to State	\$ 0							\$ 0	\$ 0	
TC145 Liability							\$ 170,095	\$ 170,095	\$ 142,878	
Due to Other Governments	\$ 0		\$ 0				\$ 403,133	\$ 403,133	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 29							\$ 29	\$ 28	
Interest							\$ 12	\$ 12	\$ 35	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 57,826	\$ 1,800	\$ 515				\$ 573,272	\$ 633,413	\$ 181,944	
Civil							\$ 67,060	\$ 67,060	\$ 160,104	
Criminal	\$ 0						\$ 0	\$ 0	\$ 0	
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 81,758	\$ 81,758	\$ 156,759	
Trust Interest Payable							\$ 6,152	\$ 6,152	\$ 6,226	
Miscellaneous Trust										
Total Trust Deposits	\$ 0						\$ 154,970	\$ 154,970	\$ 323,089	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ (32,012)							\$ (32,012)	\$ 1,143	
Deferred Compensation Payable	\$ (40)							\$ (40)	\$ (41)	
Deductions Payable	\$ (34)							\$ (34)	\$ (1,003)	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ (32,087)							\$ (32,087)	\$ 100	
Revenue Collected in Advance	\$ 200,000							\$ 200,000		
Liabilities For Deposits	\$ 118									
Jury Fees - Non-Interest							\$ 490	\$ 608	\$ 458	
Fees - Partial Payment & Overpayment							\$ 5,067	\$ 5,067	\$ 7,581	
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 200,118						\$ 5,557	\$ 205,675	\$ 8,039	
Total Liabilities	\$ 225,858	\$ 1,800	\$ 515				\$ 733,798	\$ 961,971	\$ 513,172	
Total Fund Balance	\$ 883,128	\$ (43,470)	\$ 13,630					\$ 853,288	\$ 798,057	
Total Liabilities and Fund Balance	\$ 1,108,986	\$ (41,670)	\$ 14,145				\$ 733,798	\$ 1,815,260	\$ 1,311,229	

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 2013/14										2012/13	
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 3,710,337	\$ 23,760					\$ 3,734,097	\$ 6,049,483	\$ 2,759,493	\$ 5,559,822	
Improvement and Modernization Fund	\$ 2,732						\$ 2,732	\$ 19,781	\$ 1,010	\$ 22,671	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 126,640						\$ 126,640	\$ 278,000	\$ 122,316	\$ 300,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 314,067						\$ 314,067	\$ 1,097,704	\$ 197,590	\$ 1,310,191	
Other Miscellaneous	\$ 45,117						\$ 45,117	\$ 45,117	\$ 30,574	\$ 30,574	
	\$ 4,198,893	\$ 23,760					\$ 4,222,653	\$ 7,490,085	\$ 3,110,983	\$ 7,223,258	
Grants											
AB 1058 Commissioner/Facilitator			\$ 161,219				\$ 161,219	\$ 456,276	\$ 154,754	\$ 456,276	
Other AOC Grants											
Non-AOC Grants											
			\$ 161,219				\$ 161,219	\$ 456,276	\$ 154,754	\$ 456,276	
Other Financing Sources											
Interest Income	\$ 488	\$ 7					\$ 495	\$ 1,660	\$ 968	\$ 3,500	
Investment Income											
Donations											
Local Fees	\$ 143,779	\$ 7,606					\$ 151,385	\$ 359,500	\$ 116,200	\$ 323,900	
Non-Fee Revenues	\$ 240						\$ 240	\$ 500	\$ 220	\$ 1,000	
Enhanced Collections		\$ 144,476					\$ 144,476	\$ 375,000	\$ 144,912	\$ 391,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 448					\$ 448	\$ 1,800	\$ 702	\$ 2,000	
Reimbursement Other	\$ (171)						\$ (171)	\$ 1,750		\$ 2,750	
Sale of Fixed Assets											
Other Miscellaneous	\$ 419						\$ 419	\$ 260,000	\$ 63,180	\$ 26,000	
	\$ 144,756	\$ 152,537					\$ 297,292	\$ 1,000,210	\$ 326,182	\$ 750,150	
Total Revenues	\$ 4,343,649	\$ 176,297	\$ 161,219				\$ 4,681,165	\$ 8,946,571	\$ 3,591,918	\$ 8,429,684	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,923,472	\$ 33,168	\$ 60,225				\$ 2,016,866	\$ 4,175,382	\$ 1,981,809	\$ 3,894,548	
Temp Help	\$ 18,189						\$ 18,189	\$ 47,840			
Overtime	\$ 788						\$ 788	\$ 4,150	\$ 1,954	\$ 4,500	
Staff Benefits	\$ 774,132	\$ 466	\$ 21,360				\$ 795,958	\$ 1,660,206	\$ 798,789	\$ 1,696,448	
	\$ 2,716,580	\$ 33,634	\$ 81,585				\$ 2,831,800	\$ 5,887,578	\$ 2,782,552	\$ 5,595,496	
Operating Expenses and Equipment											
General Expense	\$ 100,608		\$ 2,467				\$ 103,075	\$ 214,919	\$ 73,173	\$ 216,445	
Printing	\$ 13,758		\$ 426				\$ 14,183	\$ 32,000	\$ 16,934	\$ 23,000	
Telecommunications	\$ 21,896		\$ 745				\$ 22,641	\$ 95,888	\$ 30,922	\$ 87,188	
Postage	\$ 21,590						\$ 21,590	\$ 43,350	\$ 22,651	\$ 51,375	
Insurance	\$ 2,885						\$ 2,885	\$ 2,600	\$ 2,549	\$ 2,600	
In-State Travel	\$ 7,527		\$ 3,532				\$ 11,059	\$ 25,125	\$ 12,088	\$ 26,175	
Out-of-State Travel											
Training	\$ 550		\$ 1,090				\$ 1,640	\$ 1,525	\$ 920	\$ 1,650	
Security Services	\$ 138,946		\$ 9,345				\$ 148,291	\$ 371,000	\$ 159,246	\$ 353,150	
Facility Operations	\$ 25,246		\$ 2,099				\$ 27,345	\$ 54,689	\$ 25,187	\$ 57,500	
Utilities											
Contracted Services	\$ 633,714	\$ 146,684	\$ 30,880				\$ 811,278	\$ 2,033,061	\$ 675,772	\$ 2,044,911	
Consulting and Professional Services	\$ 231,976						\$ 231,976	\$ 538,627	\$ 170,698	\$ 568,249	
Information Technology	\$ 17,522	\$ 39,206					\$ 56,729	\$ 157,231	\$ 59,412	\$ 137,960	
Major Equipment								\$ 5,000		\$ 5,000	
Other Items of Expense									\$ 50		
	\$ 1,216,218	\$ 185,890	\$ 50,584				\$ 1,452,692	\$ 3,575,015	\$ 1,249,600	\$ 3,575,203	
Special Items of Expense											
Grand Jury								\$ 100	\$ 74	\$ 100	
Jury Costs	\$ 8,048						\$ 8,048	\$ 45,500	\$ 8,887	\$ 42,750	
Judgements, Settlements and Claims								\$ 50,000			
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (15,662)	\$ 243	\$ 15,420				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (7,614)	\$ 243	\$ 15,420				\$ 8,048	\$ 95,600	\$ 8,962	\$ 42,850	
Total Expenditures	\$ 3,925,185	\$ 219,767	\$ 147,589				\$ 4,292,540	\$ 9,558,193	\$ 4,041,113	\$ 9,213,549	
Excess (Deficit) of Revenues Over Expenditures	\$ 418,464	\$ (43,470)	\$ 13,630				\$ 388,625	\$ (611,622)	\$ (449,195)	\$ (783,865)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 464,664	\$ 0	\$ 0				\$ 464,664	\$ 464,664	\$ 1,247,252	\$ 1,247,252	
Ending Balance (Deficit)	\$ 883,128	\$ (43,470)	\$ 13,630				\$ 853,288	\$ (146,958)	\$ 798,057	\$ 463,387	