QUARTERLY FINANCIAL STATEMENT CERTIFICATION

present in all material respects the financial condition of the court for the periods presented. 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 In accordance with the requirements of the Trial Court Policies and Procedures Manual (FIN 1.02, Section 6.2.2(c); FIN 4.02,

Signature of Presiding Judge or Court Executive 05/28/2013 Date

Kings

Court

FY 2012-13 Q3

Fiscal Year and Ending Quarter

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

	For the month ended March									
	Fiscal Year 2012/13									
		Special F	vernmental Fu	nas		-		Total Funds	Total Funds	
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)	
ASSETS	Concidi	140H Glunt	Oran	1 10,000	COLVIOC	1 unus	1 unus	Offiy)	Only)	
Operations	\$ 166.477	\$ 27.931	\$ (160.263)				\$ 140.065	\$ 174.210	\$ (5.182)	
Payroll Jury	\$ 14.637 \$ 20.000							\$ 14.637 \$ 20.000	\$ 0 \$ 20.000	
Revolving	\$ 20.000 \$ 10.000							\$ 20.000 \$ 10.000		
Other Distribution										
Civil Filing Fees							\$ 0	\$0	\$ 0	
Trust							\$ (30.188)	\$ (30.188)	\$ 224.340	
Credit Card Cash on Hand	\$ 2.950							\$ 2.950	\$ 2.900	
Cash with County	·						\$ 56.618			
Cash Outside of the AOC Total Cash	\$ 214.064	\$ 27.931	\$ (160.263)				\$ 166.495	\$ 248.227	\$ 327.785	
			ψ (100.200)							
Short Term Investment Investment in Financial Institution	\$ 288.284	\$ 104					\$ 128.118	\$ 416.505	\$ 1.078.815	
Total Investments	\$ 288.284	\$ 104					\$ 128.118	\$ 416.505	\$ 1.078.815	
Accrued Revenue	\$0	\$0					\$0	\$0	\$ 0	
Accounts Receivable - General	\$ 191.302	φυ	\$ 156.349				Φ 0	\$ 0 \$ 347.651	\$ 436.132	
Dishonored Checks	\$ O							.	\$ 0	
Due From Employee Civil Jury Fees	\$0							\$ 0	\$ 0	
Trust	Φ.0								Φ.0	
Due From Other Funds Due From Other Governments	\$ 0 \$ 0							\$ 0 \$ 0		
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$0	\$ 0	
Due From State Trust Due To/From	\$ 0	\$ 0	\$ 0					\$0	\$ 0 \$ 0	
Distribution Due To/From									ų ū	
Civil Filing Fee Due To/From General Due To/From	\$ 61							\$ 61	\$ 50	
Total Receivables		\$ 0	\$ 156.349				\$0		\$ 436.182	
Prepaid Expenses - General	\$0		\$ 0					\$0	\$0	
Salary and Travel Advances	\$ 0 \$ 0		Ф О					\$0		
Counties			* •					0.0		
Total Prepaid Expenses	\$ 0		\$ 0					\$0	\$ 0	
Other Assets										
Total Other Assets										
Total Assets	\$ 693.710	\$ 28.034	\$ (3.913)				\$ 294.613	\$ 1.012.444	\$ 1.842.782	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities Accounts Payable - General	\$ 0 \$ 57.927	\$ 0 \$ 0	\$ 0 \$ 0				\$ 0	\$ 0 \$ 57.927	\$ 0 \$ 105.402	
Due to Other Funds	\$ 57.927	\$ O	\$0				\$ 61	\$ 57.927 \$ 61	\$ 103.402 \$ 50	
Due to Other Courts	Φ.0							Φ.0	\$ 0	
Due to State TC145 Liability	\$ 0						\$ 151.814	\$ 0 \$ 151.814		
Due to Other Governments	\$ 0		\$ 0					\$0		
AB145 Due to Other Government Agency Due to Other Public Agencies										
Sales and Use Tax	\$ 112							\$ 112		
Interest Miscollangous Acets, Pay, and Acetued Ligh							\$ 29	\$ 29	\$ 52	
Miscellaneous Accts. Pay. and Accrued Liab. Total Accounts Payable and Accrued Liab.	\$ 58.039	\$0	\$ 0				\$ 151.903	\$ 209.942	\$ 237.049	
		, ,								
Civil Criminal	\$0						\$ 73.410 \$ 0			
Unreconciled - Civil and Criminal	* -									
Trust Held Outside of the AOC Trust Interest Payable							\$ 56.618 \$ 6.146			
Miscellaneous Trust										
Total Trust Deposits	\$0						\$ 136.174	\$ 136.174	\$ 292.082	
Accrued Payroll	\$ 0							\$ 0		
Benefits Payable Deferred Compensation Payable	\$ (39.041) \$ (41)							\$ (39.041) \$ (41)		
Deductions Payable	\$ 0							\$0	\$ 2	
Payroll Clearing	\$ (30,083)							\$ (30,082)		
Total Payroll Liabilities	\$ (39.082)							\$ (39.082)	\$ (37.970)	
Revenue Collected in Advance	\$ 118		.				¢ 400	4.000	¢ 450	
Liabilities For Deposits Jury Fees - Non-Interest	\$ 118		\$ 0				\$ 490 \$ 6.047			
Fees - Partial Payment & Overpayment										
Uncleared Collections Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 118		\$ 0				\$ 6.536	\$ 6.654	\$ 7.905	
Total Liabilities	\$ 19.075	\$0	\$0				\$ 294.613	\$ 313.688	\$ 499.066	
							Ψ 2 34 .013			
Total Fund Balance	\$ 674.636	\$ 28.034	\$ (3.913)					\$ 698.757	\$ 1.343.715	
Total Liabilities and Fund Balance	\$ 693.710	\$ 28.034	\$ (3.913)				\$ 294.613	\$ 1.012.444	\$ 1.842.782	

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

		201	1/12							
	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	\$ 998.480	\$ 570.875					\$ 1.569.356	\$ 2.395.436	\$ 1.669.603	\$ 2.602.537
Traffic & Other Infractions	\$ 203.619	\$ 174					\$ 203.793	\$ 210.685	\$ 192.299	\$ 330.684
Other Criminal Cases	\$ 551.742	\$ 2.577					\$ 554.319	\$ 833.114	\$ 578.314	\$ 799.869
Civil	\$ 427.979	\$ 57.846					\$ 485.825	\$ 756.690	\$ 484.506	\$ 720.119
Family & Children Services	\$ 453.378	\$ 97.755			\$ 33.797	\$ (32)	\$ 584.897	\$ 782.728	\$ 675.218	\$ 996.313
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 37.679	\$ 158.712					\$ 196.391	\$ 259.834	\$ 137.061	\$ 251.724
Juvenile Delinquency Services								\$ 54.318		\$ 44.853
Other Court Operations	\$ 188.265	\$ 111					\$ 188.376	\$ 316.295	\$ 208.687	\$ 255.262
Court Interpreters	\$ 130.786	\$ 60.632					\$ 191.418	\$ 146.222	\$ 206.976	\$ 309.643
Jury Services	\$ 119.979	\$ 31.493	\$ 28.108				\$ 179.580	\$ 242.308	\$ 182.663	\$ 369.966
Security		\$ 248.575					\$ 248.575	\$ 354.650	\$ 270.404	\$ 429.175
Trial Court Operations Program	\$ 3.111.907	\$ 1.228.751	\$ 28.108		\$ 33.797	\$ (32)	\$ 4.402.531	\$ 6.352.280	\$ 4.605.731	\$ 7.110.145
Enhanced Collections	\$ 2.998	\$ 222.299			\$ 456		\$ 225.753	\$ 391.000	\$ 223.617	\$ 391.000
Other Non-Court Operations		\$ 6.406	\$ 74				\$ 6.481	\$ 8.400	\$ 6.408	\$ 500
Non-Court Operations Program	\$ 2.998	\$ 228.705	\$ 74		\$ 456		\$ 232.234	\$ 399.400	\$ 230.025	\$ 391.500
Executive Office	\$ 328.527	\$ 7.975					\$ 336.502	\$ (44.118)	\$ 346.137	\$ 53.102
Fiscal Services	\$ 199.734	\$ 6.122					\$ 205.856	\$ 341.379	·	\$ 389.122
Human Resources	\$ 205.540	\$ 17.233					\$ 222.773	\$ 330.337	\$ 209.812	\$ 303.946
Business & Facilities Services	\$ 128.122	\$ 429.810			\$ (34.253)		\$ 523.679	\$ 818.146	\$ 554.411	\$ 803.188
Information Technology	\$ 153.426	\$ 66.195			, ()		\$ 219.621	\$ 330.791	\$ 281.578	\$ 475.227
Court Administration Program	\$ 1.015.349	\$ 527.334			\$ (34.253)		\$ 1.508.431	\$ 1.776.535	\$ 1.657.348	\$ 2.024.585
Expenditures Not Distributed or Posted to a Program Prior Year Adjustments Not Posted to a Program										
Total	\$ 4.130.255	\$ 1.984.790	\$ 28.183		\$ 0	\$ (32)	\$ 6.143.196	\$ 8.528.215	\$ 6.493.104	\$ 9.526.230

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Superior Court of California, County of Kings Trial Court Operations Fund Statement of Revenues, Expenditures and Changes in Fund Balances (Unaudited)

1	For the month ended March											
	Fiscal Year 2012/13									2011/12		
	Governmental Funds							Total	Current	Total	Final	
		Special F	Revenue	Capital	Debt	Proprietary	Fiduciary	Funds	Budget	Funds	Budget	
	General	Non-Grant	Grant	Projects	Service	Funds	Funds	(Info. Purposes Only)	(Annual)	(Info. Purposes Only)	(Annual)	
REVENUES State Financing Sources												
Trial Court Trust Fund Trial Court Improvement Fund	\$ 4.176.889 \$ 1.010	\$ 33.264						\$ 4.210.153 \$ 1.010	\$ 5.559.822 \$ 22.671	\$ 4.904.258 \$ 4.980	\$ 6.621.802 \$ 22.674	
Judicial Administration Efficiency & Mod Fund Judges' Compensation (45.25)	* 404 000							* 404 000	Φ.000.000	\$ 45.000	\$ 60.000	
Court Interpreter (45.45) Civil Coordination Reimbursement (45.55)	\$ 191.399							\$ 191.399	\$ 300.000	\$ 280.391	\$ 300.000	
MOU Reimbursements (45.10 and General) Other Miscellaneous	\$ 369.332 \$ 45.117							\$ 369.332 \$ 45.117	\$ 577.191 \$ 30.574	\$ 339.807	\$ 590.941 \$ 30.574	
	\$ 4.783.747	\$ 33.264						\$ 4.817.011	\$ 6.490.258	\$ 5.574.436	\$ 7.625.991	
Grants AB 1058 Commissioner/Facilitator Other AOC Grants Non-AOC Grants			\$ 280.142					\$ 280.142	\$ 456.276	\$ 337.414	\$ 459.458	
			\$ 280.142					\$ 280.142	\$ 456.276	\$ 337.414	\$ 459.458	
Other Financing Sources Interest Income Investment Income	\$ 1.483	\$ 4						\$ 1.487	\$ 3.500	\$ 2.608	\$ 9.000	
Donations Local Fees	\$ 203.680							\$ 203.680	\$ 323.900		\$ 274.725	
Non-Fee Revenues Enhanced Collections Escheatment Prior Year Revenue	\$ 512 \$ 0	\$ 225.753						\$ 512 \$ 225.753	\$ 1.000 \$ 391.000	\$ 2.215 \$ 232.946 \$ (1)	\$ 8.000 \$ 391.000	
County Program - Restricted Reimbursement Other	\$ 1.510	\$ 1.067						\$ 1.067 \$ 1.510	\$ 2.000 \$ 2.750	\$ 1.164	\$ 2.600 \$ 4.500	
Sale of Fixed Assets Other Miscellaneous	\$ 63.539							\$ 63.539	\$ 26.000	\$ 193	\$ 33.000	
Other Miscellaneous	\$ 270.724	\$ 226.823						\$ 497.548	\$ 750.150	\$ 392.748	\$ 722.825	
Total Revenues	\$ 5.054.471	\$ 260.087	\$ 280.142					\$ 5.594.701	\$ 7.696.684	\$ 6.304.599	\$ 8.808.274	
EXPENDITURES												
Personal Services Salaries - Permanent Temp Help	\$ 2.789.322	\$ 2.234	\$ 125.346					\$ 2.916.902	\$ 3.894.548	\$ 3.184.492	\$ 4.538.560	
Overtime Staff Benefits	\$ 2.868	¢ 765	¢ 44 605					\$ 2.868	\$ 4.500	\$ 3.412 \$ 1.261.228	\$ 7.750	
Staff Benefits	\$ 1.165.035 \$ 3.957.225	\$ 765 \$ 2.998	\$ 44.685 \$ 170.032					\$ 1.210.485 \$ 4.130.255	\$ 1.696.448 \$ 5.595.496	\$ 1.261.228	\$ 1.709.200 \$ 6.255.510	
Operating Expenses and Equipment												
General Expense Printing	\$ 105.668 \$ 20.565		\$ 3.527					\$ 109.195 \$ 20.565	\$ 183.945 \$ 23.000	\$ 19.349	\$ 212.761 \$ 34.050	
Telecommunications Postage	\$ 41.051 \$ 33.307		\$ 1.291 \$ 6					\$ 42.342 \$ 33.313	\$ 57.350 \$ 51.375		\$ 64.391 \$ 64.500	
Insurance In-State Travel	\$ 2.549 \$ 12.988		\$ 4.045					\$ 2.549 \$ 17.033	\$ 2.600 \$ 26.175	\$ 2.558 \$ 20.155	\$ 2.700 \$ 29.750	
Out-of-State Travel Training	\$ 100		\$ 1.020					\$ 1.120	\$ 1.650		\$ 2.545	
Security Services	\$ 230.015		\$ 17.279					\$ 247.294	\$ 353.150	\$ 263.000	\$ 419.425	
Facility Operations Utilities	\$ 37.622	.	\$ 3.317					\$ 40.939	\$ 57.500	\$ 57.798	\$ 84.850	
Contracted Services Consulting and Professional Services	\$ 806.343 \$ 276.682	\$ 228.599	\$ 49.742					\$ 1.084.684 \$ 276.682	\$ 1.536.664 \$ 453.500	\$ 1.057.573 \$ 266.899	\$ 1.701.189 \$ 380.500	
Information Technology Major Equipment	\$ 109.024							\$ 109.024	\$ 137.960 \$ 5.000	\$ 88.003 \$ 32.803	\$ 178.059 \$ 36.000	
Other Items of Expense	\$ 50 \$ 1.675.964	\$ 228.599	\$ 80.227					\$ 50 \$ 1.984.790	\$ 2.889.869	\$ 142 \$ 2.022.839	\$ 3.210.720	
Special Items of Expense	ψποτοιοστ	Ψ 220.000	ψ 00.EΣ1					ψ 1.00 1.1 00	Ψ 2.000.000	¥ 2.022.000	ψ 0.2 10.1 20	
Grand Jury Jury Costs	\$ 74 \$ 28.108							\$ 74 \$ 28.108	\$ 100 \$ 42.750		\$ 500 \$ 59.500	
Judgements, Settlements and Claims Debt Service Other	\$ 20.100							φ 20.100	φ 42.730	φ 21.133	φ 39.300	
Capital Costs Internal Cost Recovery	\$ (34.253)	\$ 456	\$ 33.797					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (32)							\$ (32)				
	\$ (6.102)	\$ 456	\$ 33.797					\$ 28.151	\$ 42.850	\$ 21.135	\$ 60.000	
Total Expenditures		\$ 232.053	\$ 284.056					\$ 6.143.196	\$ 8.528.215	\$ 6.493.104	\$ 9.526.230	
Excess (Deficit) of Revenues Over Expenditures Operating Transfers In (Out)	\$ (572.616) \$ 0	\$ 28.034	\$ (3.913)					\$ (548.495) \$ 0	\$ (831.531)	\$ (188.506)	\$ (717.956)	
Operating Transfers In (Out) Fund Balance (Deficit)	\$ 0		\$ 0					\$ 0	\$ 0		\$ 0	
Beginning Balance (Deficit)	\$ 1.247.252	\$ 0	\$ 0					\$ 1.247.252	\$ 1.247.252		\$ 1.532.221	
Ending Balance (Deficit)	\$ 674.636	\$ 28.034	\$ (3.913)					\$ 698.757	\$ 415.721	\$ 1.343.715	\$ 814.265	