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,

08/21/2013

Signature of Presiding Judge or Court Executive

Date

KINGS

Court

FY 2012-13 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court FY 2012-13 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT Filled Court Employee Positions (FTEs)

KINGS

Court

FY 2012-13 Q4

Fiscal Year and Ending Quarter

			Positions (FTEs) Filler	TEs) Filled	
	Total Authorized				
	Court Positions				
	(FTEs) ¹	1st	2nd	3rd	4th
	(OPTIONAL)	Quarter	Quarter	Quarter	Quarter
Court Employee Positions (FTEs)	90.1	86.6	87.6	87.6	85.6
					•

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)

					For the my	entrended June	ð			
				Fiscal Y	Fiscal Year 2012/13				2011/12	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	\$ 1.408.400	\$ 826.801					\$ 2.235.201	\$ 2.395.436	\$ 2,321,606	\$ 2.602.537
Traffic & Other Infractions	\$ 288.576	\$ 801					\$ 289.377	\$ 210.685	\$ 249,658	\$ 330.684
Other Criminal Cases	\$ 761.552	\$ 2.577					\$ 764.129	\$ 833.114	\$ 808.852	\$ 799.869
Civil	\$ 589.248	\$ 70.338					\$ 659,586	\$ 756.690	\$ 670.244	\$ 720.119
Family & Children Services	\$ 624.030	\$ 143.641			\$ 50.029	\$ (32)	\$ 817.668	\$ 782.728	\$ 937.860	\$ 996.313
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 51.274	\$ 242.129					\$ 293.403	\$ 259.834	\$ 236,441	\$ 251.724
Juvenile Delinquency Services	\$ 763						\$ 763	\$ 54.318		\$ 44.853
Other Court Operations	\$ 262.381	\$ 111					\$ 262.492	\$ 316.295	\$ 287.455	\$ 255.262
Court Interpreters	\$ 182.680	\$ 84.817					\$ 267.497	\$ 146.222	\$ 291.059	\$ 309.643
Jury Services	\$ 157.823	\$ 33.970	\$ 46.086				\$ 237.879	\$ 242.308	\$ 257.114	\$ 369.966
Security		\$ 388.452					\$ 388.452	\$ 354.650	\$ 413.380	\$ 429.175
Trial Court Operations Program	\$ 4.326.728	\$ 1.793.637	\$ 46.086		\$ 50.029	\$ (32)	\$6216,447	\$6,000,779	\$ 6,473,669	\$ 7.410,445
Enhanced Collections	\$ 4.186	\$ 366.402			\$ 625		\$ 371.213	\$ 391.000	\$ 387.258	\$ 391,000
Other Non-Court Operations		\$ 8.506	\$ 232				\$ 8.739	\$ 8.400	\$ 8.568	\$ 500
Non-Court Operations Program	\$ 4.186	\$ 374.908	\$ 232		\$ 625		* 223.55	\$ 300.00	\$ 395,826	\$ 391,500
Executive Office	\$ 463.459	\$ 11.267					\$ 474.727	\$ (44.118)	\$ 486.433	\$ 53.102
Fiscal Services	\$ 289.302	\$8.513					\$ 297.815	\$ 341.379	\$ 366.845	\$ 389.122
Human Resources	\$ 280.240	\$ 22.916					\$ 303.156	\$ 330.337	\$ 282.164	\$ 303.946
Business & Facilities Services	\$ 177.447	\$ 681.433			\$ (50.654)		\$ 808.226	\$ 847.984	\$813.080	\$ 803.188
Information Technology	\$ 214.164	\$ 335.277					\$ 549.441	\$ 986.287	\$ 367.989	\$ 475.227
Court Administration Program	\$ 1.424.612	\$ 1.059.406			\$ (50.654)		\$2,430,364	\$ 2.464.566	\$ 2.816.510	\$ 2.024,585
Expenditures Not Distributed or Posted to a Program Prior Year Adjustments Not Posted to a Program									·	
Total	\$ 5.755.525	\$ 5.755.525 \$ 3.227.952	\$46.318		3.0	\$ (32)	\$ 94029.780	***************************************	\$ 9,186,004	\$9,186,004
		The second second		100 miles	A		2		THE PARTY OF THE P	

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

		17.24	7 - A 18			His month and	ed June			0044440
	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1		Gov	vernmental Fu		ear 2012/13		90°5 by 186 c. (1.4.)	Total	2011/12 Total
본 대통령 등록 하게 되다.			Special I						Funds	Funds
		General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info, Purposes Only)	(info. Purposes Only)
ASSETS										
Operations		\$ (150.192)	\$ 0	\$ 0				\$ 563.008	\$ 412.816	\$ 110.13
Payroll Jury		\$ 0 \$ 20.000							\$ 0 \$ 20.000	\$ \$ 20,00
Revolving		\$ 10.000							\$ 10.000	\$ 10.00
Other Distribution										
Civil Filing Fees Trust								\$ 0 \$ 0	\$ 0 \$ 0	\$ \$ (4
Credit Card		6 2 050							\$ 2.950	\$ 2.90
Cash on Hand Cash with County		\$ 2.950						\$ 64.773	\$ 64.773	\$ 75.8
Cash Outside of the AOC		0 (117.010)						\$ 627.781	0.510,806	\$ 216.8
	Total Cash	\$ (117.242)	\$ 0	\$ 0					8 510 836	
Short Term Investment Investment in Financial Institution		\$ 520.712	\$ 0					\$ 125.681	\$ 646.393	\$ 1.141.29
	Total Investments	\$ 520.712	\$ 0					\$ 125.681	\$ 646,898	\$ 1,14129
Accrued Revenue		\$ 117	\$ 3					\$ 0	\$ 119	\$ 73
Accounts Receivable - General Dishonored Checks		\$ 195.337		\$ 127.454			1		\$ 322.791	\$ 237.25
Due From Employee Civil Jury Fees		\$ 0							\$ 0	\$ 12
Trust		\$ 156.347							\$ 156.3 4 7	\$ 120.6
Due From Other Funds Due From Other Governments		\$ 29.532	\$ 168						\$ 29.700	\$ 26.89
Due From Other Courts Due From State		\$ 0 \$ 169.161	\$ 38.318 \$ 4.752	\$ 29.028				\$ 0	\$ 38.318 \$ 202.941	\$ 25.54 \$ 265.40
Trust Due To/From		ψ 103.101	¥4.732	\$ 25.520						\$
Distribution Due To/From Civil Filing Fee Due To/From										
General Due To/From		\$ 36							\$ 36	\$ 6
•	Total Receivables	\$ 550.530	\$ 43.240	\$ 156.482			 	\$ 0	\$ 750,252	P \$ 676 61
Prepaid Expenses - General		\$0		\$ 0					\$ 0 \$ 0	
Salary and Travel Advances Counties		\$0								
Total F	Prepaid Expenses	\$ 0		\$ <u>0</u>	_				\$ 0	3
Other Assets						ļ			a in the same of the same	ROTE VICE CONTRACT
Т	Total Other Assets									10 - 15 M
	Total Assets	\$ 954.000	\$ 43.240	\$ 156.482		et etetat 1 Mae		\$ 753.461	\$ 1,907,964	2 036 79
IABILITIES AND FUND BALA	NCES									
Accrued Liabilities Accounts Payable - General		\$ 62.900 \$ 75.585	\$ 38.065 \$ 0	\$ 4.384 \$ 927				\$ 1.500	\$ 105,349 \$ 78,012	\$ 106.82 \$ 1
Due to Other Funds		\$0	\$ 5.175	\$ 151.172				\$ 36	\$ 156.383	\$ 120.70
Due to Other Courts Due to State		\$0							\$ 0	\$
TC145 Liability								\$ 128.506	\$ 128.506	\$ 146.5
Due to Other Governments AB145 Due to Other Government Age	елсу	\$ 63.936		\$ 0				\$ 480.860	\$ 544.797	\$ 68.48
Due to Other Public Agencies	,								\$ 0	s
Sales and Use Tax Interest		\$0						\$ 3	\$ 3	\$ 2
Miscellaneous Accts. Pay, and Accrue		\$ 202.422	\$ 43.240	\$ 156.482				\$ 610.906	\$ 1,013,050	6:44266
Total Accounts Payable a	and Accided LIAD.	φ ζυζ.422	३ 43.∠4 0	_ - 9 100.48 2		1				
Civil Criminal		\$0						\$ 66.597 \$ 0	\$ 66.597 \$ 0	\$ 159.44 \$
Unreconciled - Civil and Criminal		[\$ 64.773	\$ 64.773	\$ 75.85
Trust Held Outside of the AOC Trust Interest Payable								\$ 64.773 \$ 6.149	\$ 64.773 \$ 6.149	\$ 75.85 \$ 6.18
Miscellaneous Trust	tal Trust Deposits	\$ 0				-	<u> </u>	\$ 137.519	\$ 137.51Q	\$ 24734
	ະລະ ການຈະ Deposits		-					φ (31.319		
Accrued Payroll Benefits Payable		\$ 89,211 \$ (2,375)							\$ 89.211 \$ (2.375)	\$ 102.77 \$ (4.41
Deferred Compensation Payable		\$ (40) \$ 0							\$ (40) \$ 0	\$ 11 \$
Deductions Payable Payroll Clearing		\$0							\$.0	\$
Total	Payroll Liabilities	\$ 86.796							3 85.796	3984
Revenue Collected in Advance		\$ 200.000							\$ 200.000	
Liabilities For Deposits Jury Fees - Non-Interest		\$ 118		\$ 0				\$ 490 \$ 4.547	\$ 608 \$ 4.547	\$ 45 \$ 6.49
Fees - Partial Payment & Overpayme	ent									,
Uncleared Collections Other Miscellaneous Liabilities										
	al Other Liabilities	\$ 200.118		\$ 0	_			\$ 5.036	\$ 205,156	\$.690
	Total Liabilities	\$ 489.336	\$ 43.240	\$ 156.482				\$ 753.461	\$ 1,442,620	¥ \$ 789;54
	al Fund Balance	\$ 464.664	\$0	\$0					\$ 404,664	\$ 1,247.25
								2 mars 3 c 4		
Total Liabilities an	o Fund Balance	\$ 954,000	\$ 43.240	\$ 156,482		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		\$ 753.461	\$ 1,907,184	\$ 2.036,79

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

+		ACT ALL CONT	Steered A ONL			t the month en	geg June			201	1/12
na sa mining gragara ngan ngina dalah ke gaga basis a a			vernmental Fun		iscal Year 20	12/13	V-1-1-1-1-1-1-1-1-1	Total	Current		1/12 Final
			vernmenta) run Levenue	05				Total Funds	Current Budget	Total Funds	Final Budget
한 호텔의 남은 대학교는 이 문문하		Non-Grant	Grant	Capital	Debt	Proprietary	Fiduciary	(Info. Purposes Only)	(Annual)	(Info. Purposes Only)	(Annual)
DEVENUE	General	NOIT-Grant	Cities	Prolects	Service	Funds	Funds	Only)		Only)	
REVENUES State Financing Sources	l				ļ						
Trial Court Trust Fund	\$ 5.697,670	\$ 52.272			1			\$ 5.749.942	\$ 5.559.822	\$ 6,701,244	\$ 6.621.
Trial Court Improvement Fund	\$ 18.244							\$ 18.244	\$ 22.671	\$ 22.566	\$ 22.
Judicial Administration Efficiency & Mod Fund Judges' Compensation (45.25)	l				ļ	1				\$ 25.625	\$ 60.1
Court Interpreter (45.45)	\$ 266,281							\$ 266,281	\$ 300,000	\$ 354.626	\$ 300.
Civil Coordination Reimbursement (45.55)		l			l						
MOU Reimbursements (45.10 and General)	\$ 938.911				1			\$ 938.911	\$ 1,310.191	\$ 586.481	\$ 590,
Other Miscellaneous	\$ 64.116 \$ 6.985.222	\$ 52.272						\$ 64.116 \$ 7.057.404	\$ 30.574 \$ 7.223.256	\$ 30.574 \$ 7.721.116	\$ 30. \$ 7,625.
	0.000.222	\$ 52.27 E						V.1 (44)	W I majoring	4.0340014	275022
Grants AB 1058 Commissioner/Facilitator		l l	\$ 407.972					\$ 407.972	\$ 456.276	\$ 461.894	\$ 459.
Other AOC Grants			\$ 407.972		ļ			\$407.972	3 430.276	\$ 401.094	\$ 409.
Non-AOC Grants											
			\$ 407.972					\$ 407.972	\$ 456,276	\$ 481,894	\$ 459.
Other Financing Sources	[ŀ						
Interest Income	\$ 1.922	\$ 10]		\$ 1.932	\$ 3.500	\$ 4.412	\$ 9.
Investment Income	I !				ĺ						
Donations Local Fees	\$ 356.503]		\$ 356.503	\$ 323.900	\$ 295.196	\$ 274.
Non-Fee Revenues	\$ 512		*		l	1		\$ 512	\$ 1.000	\$ 2.517	\$ 8.
Enhanced Collections	\$0	\$ 371.213			ĺ	1		\$ 371.213	\$ 391.000	\$ 387.258	\$ 391.
Escheatment Prior Year Revenue	I	!			1					\$ (1)	
County Program - Restricted	l	\$ 1.768			!			\$ 1.768	\$ 2.000	\$ 1.824	\$ 2.
Reimbursement Olher	\$ 1.476				1			\$ 1.476	\$ 2.750	\$ 175	\$ 4.
Sale of Fixed Assets Other Miscellaneous	\$ 68.306				1			\$ 68.306	\$ 26.000	\$ 26.645	\$ 33.
Other Miscellaneous	\$ 428.719	\$ 372.991						\$ 801.798	3 750,180	\$ 7/8 075	- S. 2 Marie
Total Revenues	\$ 7.413.940	\$ 425.283	\$ 407.972	Maria Armago	gir jiha in sasa	2 2 2		\$ 8.247,175	8.429.684	\$ 8(90,1)085	\$ 8,309
EXPENDITURES											
Personal Services	1	i									
Salaries - Permanent Temp Help	\$ 3.905.055 \$ 3,505	\$ 3.109	\$ 195,653					\$ 4.103.817 \$ 3.505	\$ 3.694.548	\$ 4.420.287	\$ 4.538.
Overtime	\$ 4.006							\$ 4.006	\$ 4.500	\$ 5,306	\$7.7
Staff Benefits	\$ 1.574,070	\$ 1.077	\$ 69,051					\$ 1.644.198	\$ 1.696.448	\$ 1.718.287	\$ 1 709.
	\$ 5.486,636	\$ 4.186	\$ 264.704					\$ 0.755.603	\$ 5.595,496	\$ 6:148.879	4 6/256
Operating Expenses and Equipment	l .										
General Expense	\$ 188.346		\$ 6,063					\$ 194.409	\$ 216.445	\$ 162.645	\$ 212.
Printing	\$ 30.509		750			1		\$ 30.509 \$ 52.504	\$ 23.000 \$ 87.188	\$ 22.914 \$ 67.415	\$ 34, \$ 64.
Telecommunications Postage	\$ 50.754 \$ 42,637		\$ 1.750 \$ 6					\$ 42,643	\$ 51.375	\$ 51.761	\$ 64.
Insurance	\$ 2.549		, -					\$ 2.549	\$ 2.600	\$ 2.558	\$ 2.
In-State Travel	\$ 19,944		\$ 5.286		ŀ			\$ 25,230	\$ 26.175	\$ 26,299	\$ 29.
Out-of-State Travel Training	\$ 600		\$ 1.020					\$ 1.620	\$ 1.650	\$ 2.275	\$ 2.
Security Services	\$ 344.268		\$ 26.703					\$ 370.971	\$ 353.150	\$ 406.014	\$ 419.
Facility Operations	\$ 48.264		\$ 4.422					\$ 52 686	\$ 57.500	\$ 73.237	\$ 84.
Utilities	5.4 400 407	6 274 000	6 67 770					\$ 1.868 988	\$ 2.044.911	\$ 1,616,295	\$ 1.701.
Contracted Services Consulting and Professional Services	\$ 1.426.407 \$ 444.195	\$ 374.802	\$ 67.779					\$ 444.195	\$ 568.249	\$ 425.365	\$ 380.
Information Technology	\$ 65.231	\$ 69.578	\$ 6.789					\$ 141.599	\$ 137.960	\$ 113.934	\$ 178.
Major Equipment								4.50	\$ 5.000	\$ 32.603	\$ 36.
Other Items of Expense	\$ 2.663.753	\$ 444,380	\$ 119.819					\$ 50 \$ 9.237.452	\$3,575,203	\$ 214 \$ 3,003,729	\$3210
	ψ 2.000.703	φ 444,300	ψ) 12.013			 		4.744	444446		w. east 10
Special Items of Expense	I	I									
Grand Jury Jury Costs	\$ 232 \$ 46.086	I						\$ 232 \$ 46.086	\$ 100 \$ 42,750	\$ 60 \$ 38.336	\$ 59.
Judgements, Settlements and Claims	¥ -10.000	I						Ţ	\$ JE 100	\$ 55.550	700.
Debt Service	1	I			1						
Other Capital Costs	I	I			1						
nternal Cost Recovery	\$ (50.654)	\$ 625	\$ 50.029					\$0	\$ 0	\$0	
Prior Year Expense Adjustment	\$ (32)			+				\$ (32)			E 00. 1770 - 00-01
	\$ (4.368)	\$ 625	\$ 50.029					\$ 49.000	\$42,850	\$38,396	\$ 60.
Total Expenditures	\$ 8.146,020	\$ 449,191	\$ 434,562		ed transfer a		and a mark	1 9 325 705	♦ 8.218.5 89	\$ 9://86.004	\$19.626
•											
Excess (Deficit) of Revenues Over Expenditures	\$ (732.080)	\$ (23.928)	\$ (26.580)					\$ (782.588)	\$ (763.865)	\$ (284.969)	\$ (717.9
Operating Transfers In (Out)	\$ (50.508)	\$ 23.928	\$ 26.580					\$0	\$ 0	\$0	
Fund Balance (Deficit)	I	I						j l			
Beginning Balance (Deficit)	\$ 1.247.252	\$0	\$0					\$ 1.247.252	\$ 1.247.252	\$ 1.532.221	\$ 1.532.
Ending Balance (Deficit)	3 464.664	\$.0	\$0	1. 7.1.37 (118 25	11.00	- 1	3 404,664			\$ 844.
				_							Page 1

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Kings as of June 30, 2013

		Go	vernmental Fun	ds				
		Special	Revenue					Total Funds
Classification	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	48,000	-	-	-	-	-	-	48,000
Assigned	416,665	-	-	-	-	-	-	416,665
Unassigned	-	-	-	-	-	N/A	N/A	-
Total	\$ 464,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 464,665