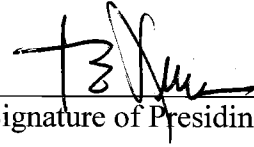


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

September 16, 2014
Date

KINGS

Court

FY 13/14 4th QTR – Revised

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings

Court

FY 13/14 Q4 Revised

Fiscal Year and Ending Quarter

FOOTNOTES

1	FY 13/14 was amended to account for accrued expenditures previously not accounted for.
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kins
 Court

FY 13/14 Q4 Revised
 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)	85.6	82.6	81.6	81.6	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 June									
Fiscal Year 2013/14									
	Governmental Funds							Total	Total
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Funds (Info. Purposes Only)	Funds (Info. Purposes Only)
		Non-Grant	Grant						
ASSETS									
Operations	\$ (101,839)	\$ 40,866	\$ 2,559				\$ 245,481	\$ 187,067	\$ 412,816
Payroll	\$ 0							\$ 0	\$ 0
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	\$ 0
Credit Card									
Cash on Hand	\$ 2,750							\$ 2,750	\$ 2,950
Cash with County							\$ 75,357	\$ 75,357	\$ 64,773
Cash Outside of the AOC									
Total Cash	\$ (69,089)	\$ 40,866	\$ 2,559				\$ 320,838	\$ 295,174	\$ 510,539
Short Term Investment	\$ 459,919							\$ 179,807	\$ 646,393
Investment in Financial Institution									
Total Investments	\$ 459,919						\$ 179,807	\$ 639,726	\$ 646,393
Accrued Revenue	\$ 252	\$ 11					\$ 0	\$ 264	\$ 119
Accounts Receivable - General	\$ 99,565		\$ 21,749					\$ 121,314	\$ 322,791
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 79,969							\$ 79,969	\$ 156,347
Due From Other Governments	\$ 23,112	\$ 6,943						\$ 30,056	\$ 29,700
Due From Other Courts		\$ 0					\$ 0	\$ 0	\$ 38,318
Due From State	\$ 187,644	\$ 5,100	\$ 30,273					\$ 223,016	\$ 202,941
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 40							\$ 40	\$ 36
Total Receivables	\$ 390,582	\$ 12,054	\$ 52,021				\$ 0	\$ 454,658	\$ 750,252
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	\$ 781,412	\$ 62,921	\$ 54,580				\$ 500,645	\$ 1,389,558	\$ 1,907,184
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 196,337	\$ 40,878	\$ 4,657					\$ 241,872	\$ 105,349
Accounts Payable - General	\$ 71,311	\$ 0	\$ 1,125				\$ 0	\$ 72,436	\$ 78,012
Due to Other Funds	\$ 19,128	\$ 12,043	\$ 48,798				\$ 40	\$ 80,009	\$ 156,383
Due to Other Courts									
Due to State	\$ 29,734							\$ 29,734	\$ 0
TC145 Liability							\$ 197,113	\$ 197,113	\$ 128,506
Due to Other Governments	\$ 110,371		\$ 0				\$ 86,835	\$ 197,206	\$ 544,797
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 3	\$ 3	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 426,880	\$ 52,921	\$ 54,580				\$ 283,991	\$ 818,372	\$ 1,013,050
Civil							\$ 70,247	\$ 70,247	\$ 66,597
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 75,357	\$ 75,357	\$ 64,773
Trust Interest Payable							\$ 6,156	\$ 6,156	\$ 6,149
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 151,760	\$ 151,760	\$ 137,519
Accrued Payroll	\$ 96,646							\$ 96,646	\$ 89,211
Benefits Payable	\$ 1,672							\$ 1,672	\$ (2,375)
Deferred Compensation Payable	\$ (1,276)							\$ (1,276)	\$ (40)
Deductions Payable	\$ (4)							\$ (4)	\$ 0
Payroll Clearing	\$ 32,804							\$ 32,804	\$ 0
Total Payroll Liabilities	\$ 129,841							\$ 129,841	\$ 86,786
Revenue Collected in Advance	\$ 190,000							\$ 190,000	\$ 200,000
Liabilities For Deposits	\$ 118							\$ 608	\$ 608
Jury Fees - Non-Interest							\$ 4,097	\$ 4,097	\$ 4,547
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 190,118						\$ 4,586	\$ 194,704	\$ 205,154
Total Liabilities	\$ 746,839	\$ 52,921	\$ 54,580				\$ 440,337	\$ 1,294,677	\$ 1,442,620
Total Fund Balance	\$ 94,881	\$ 0	\$ 0					\$ 94,881	\$ 464,564
Total Liabilities and Fund Balance	\$ 841,720	\$ 52,921	\$ 54,580				\$ 440,337	\$ 1,389,558	\$ 1,907,184

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

	For the month ended June									
	Fiscal Year 2013/14							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	\$ 1,445,553	\$ 813,228					\$ 2,258,781	\$ 2,544,417	\$ 2,235,201	\$ 2,395,436
Traffic & Other Infractions	\$ 99,882	\$ 516					\$ 100,397	\$ 233,177	\$ 289,377	\$ 210,685
Other Criminal Cases	\$ 911,820	\$ 3,365					\$ 915,185	\$ 852,023	\$ 764,129	\$ 833,114
Civil	\$ 611,107	\$ 69,813					\$ 680,921	\$ 687,300	\$ 659,586	\$ 756,690
Family & Children Services	\$ 633,774	\$ 139,556					\$ 825,279	\$ 832,860	\$ 817,666	\$ 782,728
Probate, Guardianship & Mental Health Services					\$ 51,949					
Juvenile Dependency Services	\$ 52,217	\$ 322,976					\$ 375,192	\$ 360,650	\$ 293,403	\$ 259,834
Juvenile Delinquency Services	\$ 47,530						\$ 47,530	\$ 56,166	\$ 763	\$ 54,318
Other Court Operations	\$ 222,460	\$ 29					\$ 222,489	\$ 260,526	\$ 262,492	\$ 316,295
Court Interpreters	\$ 189,657	\$ 85,206					\$ 274,863	\$ 278,700	\$ 267,497	\$ 146,222
Jury Services	\$ 148,809	\$ 36,963	\$ 29,447				\$ 215,218	\$ 281,012	\$ 237,879	\$ 242,308
Security		\$ 502,492					\$ 502,492	\$ 361,000	\$ 388,452	\$ 354,650
Trial Court Operations Program	\$ 4,362,808	\$ 1,974,142	\$ 29,447		\$ 51,949		\$ 6,418,347	\$ 6,747,831	\$ 6,216,447	\$ 6,352,280
Enhanced Collections	\$ 5,079	\$ 412,235			\$ 731		\$ 418,045	\$ 375,000	\$ 371,213	\$ 391,000
Other Non-Court Operations		\$ 8,400	\$ 193				\$ 8,593	\$ 8,500	\$ 8,739	\$ 8,400
Non-Court Operations Program	\$ 5,079	\$ 420,635	\$ 193		\$ 731		\$ 426,639	\$ 383,500	\$ 379,952	\$ 399,400
Executive Office	\$ 433,656	\$ 13,082					\$ 446,738	\$ 99,732	\$ 474,727	\$ (44,118)
Fiscal Services	\$ 320,397	\$ 7,045					\$ 327,442	\$ 303,510	\$ 297,815	\$ 341,379
Human Resources	\$ 299,457	\$ 21,389					\$ 320,846	\$ 321,603	\$ 303,156	\$ 330,337
Business & Facilities Services	\$ 182,033	\$ 749,768			\$ (52,681)		\$ 879,120	\$ 794,320	\$ 808,226	\$ 847,984
Information Technology	\$ 247,547	\$ 550,716					\$ 798,263	\$ 950,025	\$ 549,441	\$ 986,287
Court Administration Program	\$ 1,483,091	\$ 1,341,999			\$ (52,681)		\$ 2,772,409	\$ 2,469,190	\$ 2,433,364	\$ 2,461,869
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,850,978	\$ 3,736,776	\$ 29,640		\$ 0		\$ 9,617,394	\$ 9,600,521	\$ 9,029,763	\$ 9,213,549

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 June										
Fiscal Year 2013/14										
	Governmental Funds						Total Funds (Info Purposes Only)	Current Budget (Annual)	2012/13	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info Purposes Only)
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 6,320,411	\$ 57,024					\$ 6,377,435	\$ 6,123,594	\$ 5,749,942	\$ 5,559,822
Improvement and Modernization Fund	\$ 22,603						\$ 22,603	\$ 19,781	\$ 18,244	\$ 22,071
Judges' Compensation (45.25)	\$ 263,875						\$ 263,875	\$ 278,000	\$ 266,281	\$ 300,000
Court Interpreter (45.45)									\$ 94,116	\$ 30,574
Civil Coordination Reimbursement (45.55)	\$ 1,099,868						\$ 1,099,868	\$ 1,218,876	\$ 938,911	\$ 1,310,191
MOU Reimbursements (45.10 and General)	\$ 45,117						\$ 45,117	\$ 45,117	\$ 45,117	\$ 29,756
Other Miscellaneous	\$ 7,751,874	\$ 57,024					\$ 7,808,898	\$ 7,686,398	\$ 7,037,494	\$ 7,229,758
Grants										
AB 1058 Commissioner/Facilitator			\$ 386,476				\$ 386,476	\$ 456,276	\$ 407,972	\$ 456,276
Other AOC Grants										
Non-AOC Grants			\$ 386,476				\$ 386,476	\$ 456,276	\$ 407,972	\$ 456,276
Other Financing Sources										
Interest Income	\$ 1,856	\$ 0					\$ 1,856	\$ 1,660	\$ 1,932	\$ 3,500
Investment Income										
Donations										
Local Fees	\$ 279,427	\$ 84,421					\$ 363,848	\$ 359,500	\$ 368,503	\$ 325,900
Non-Fee Revenues	\$ 516						\$ 516		\$ 512	\$ 1,000
Enhanced Collections		\$ 418,045					\$ 418,045	\$ 375,000	\$ 371,219	\$ 991,000
Escheatment										
Prior Year Revenue										
County Program - Restricted	\$ 5,450	\$ 1,570					\$ 7,020	\$ 1,900	\$ 1,768	\$ 2,000
Reimbursement Other							\$ 5,450	\$ 1,750	\$ 1,476	\$ 2,750
Sale of Fixed Assets	\$ 260,952						\$ 260,952	\$ 260,000	\$ 68,306	\$ 26,000
Other Miscellaneous	\$ 548,201	\$ 504,036					\$ 1,052,237	\$ 1,000,210	\$ 901,709	\$ 759,151
Total Revenues	\$ 8,300,075	\$ 881,080	\$ 388,476				\$ 9,247,612	\$ 9,141,854	\$ 8,247,175	\$ 8,429,684
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 3,923,235	\$ 82,327	\$ 184,136				\$ 4,189,698	\$ 4,255,502	\$ 4,103,817	\$ 3,894,548
Temp Help	\$ 34,212						\$ 34,212	\$ 38,293	\$ 33,505	\$ 23,000
Overtime	\$ 1,979						\$ 1,979	\$ 3,000	\$ 4,006	\$ 4,500
Staff Benefits	\$ 1,553,856	\$ 7,173	\$ 64,061				\$ 1,625,090	\$ 1,646,938	\$ 1,644,198	\$ 1,696,448
	\$ 5,513,281	\$ 89,500	\$ 248,197				\$ 5,850,978	\$ 5,943,613	\$ 5,785,526	\$ 5,618,496
Operating Expenses and Equipment										
General Expense	\$ 254,466		\$ 5,196				\$ 259,662	\$ 222,119	\$ 194,408	\$ 218,445
Printing	\$ 32,665		\$ 426				\$ 33,090	\$ 32,000	\$ 30,509	\$ 23,000
Telecommunications	\$ 49,701		\$ 1,614				\$ 51,315	\$ 95,988	\$ 82,804	\$ 87,188
Postage	\$ 45,676		\$ 6				\$ 45,682	\$ 38,800	\$ 42,643	\$ 51,375
Insurance	\$ 2,685						\$ 2,685	\$ 2,600	\$ 2,549	\$ 2,600
In-State Travel	\$ 17,620		\$ 4,631				\$ 22,251	\$ 22,475	\$ 25,230	\$ 26,175
Out-of-State Travel										
Training	\$ 675		\$ 1,090				\$ 1,765	\$ 1,625	\$ 1,620	\$ 1,650
Security Services	\$ 332,537		\$ 22,967				\$ 355,504	\$ 360,000	\$ 370,971	\$ 353,150
Facility Operations	\$ 49,650		\$ 4,285				\$ 53,935	\$ 54,689	\$ 52,686	\$ 57,500
Utilities										
Contracted Services	\$ 1,633,897	\$ 420,635	\$ 61,077				\$ 2,115,610	\$ 2,008,051	\$ 1,868,988	\$ 2,044,911
Consulting and Professional Services	\$ 533,946						\$ 533,946	\$ 560,920	\$ 444,195	\$ 568,249
Information Technology	\$ 55,678	\$ 69,484	\$ 6,022				\$ 131,183	\$ 157,231	\$ 141,959	\$ 137,960
Major Equipment	\$ 129,948						\$ 129,948	\$ 5,000		\$ 5,000
Other Items of Expense									\$ 50	
	\$ 3,139,344	\$ 490,119	\$ 107,313				\$ 3,736,776	\$ 3,561,308	\$ 3,227,902	\$ 3,875,203
Special Items of Expense										
Grand Jury	\$ 193						\$ 193	\$ 100	\$ 232	\$ 100
Jury Costs	\$ 29,447						\$ 29,447	\$ 45,500	\$ 46,066	\$ 42,750
Judgments, Settlements and Claims								\$ 50,000		
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (52,681)	\$ 731	\$ 51,949				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (23,041)	\$ 731	\$ 51,949				\$ (23,041)	\$ 731	\$ 51,949	\$ (23,041)
Total Expenditures	\$ 8,829,585	\$ 580,350	\$ 407,459				\$ 9,817,394	\$ 9,609,521	\$ 9,029,763	\$ 9,213,549
Excess (Deficit) of Revenues Over Expenditures	\$ (329,510)	\$ (19,290)	\$ (20,983)				\$ (369,783)	\$ (468,667)	\$ (782,588)	\$ (783,865)
Operating Transfers In (Out)	\$ (40,273)	\$ 19,290	\$ 20,983				\$ 0	\$ 0	\$ 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)	\$ 94,881	\$ 0	\$ 0				\$ 94,881	\$ 468,997	\$ 464,664	\$ 463,387

