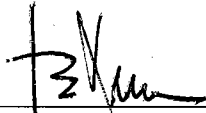


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

January 26, 2015

Date

Kings

Court

FY 14-15 QFS Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings
Court

FY 14-15 Q2
Fiscal Year and Ending Quarter

FOOTNOTES

1	Budget adjustments will be made in Q3.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings
 Court

FY 14-15Q2

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)	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
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)**

For the month ended December											
Fiscal Year 2014/15											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2013/14		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 4,014,290	\$ 23,760					\$ 4,038,050	\$ 6,503,405	\$ 3,734,097	\$ 6,123,594	
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 19,871	\$ 2,732	\$ 19,781	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 153,594						\$ 153,594	\$ 295,733	\$ 126,640	\$ 278,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 204,129						\$ 204,129	\$ 664,999	\$ 314,067	\$ 1,218,876	
Other Miscellaneous	\$ 45,117						\$ 45,117	\$ 45,117	\$ 45,117	\$ 45,117	
	\$ 4,417,129	\$ 23,760					\$ 4,440,889	\$ 7,529,125	\$ 4,222,653	\$ 7,685,368	
Grants											
AB 1058 Commissioner/Facilitator			\$ 179,441				\$ 179,441	\$ 452,655	\$ 161,219	\$ 456,276	
Other AOC Grants			\$ 16,513				\$ 16,513	\$ 16,513			
Non-AOC Grants											
			\$ 195,954				\$ 195,954	\$ 469,168	\$ 161,219	\$ 456,276	
Other Financing Sources											
Interest Income	\$ 578	\$ 13					\$ 591	\$ 1,200	\$ 495	\$ 1,660	
Investment Income											
Donations											
Local Fees	\$ 82,202	\$ 21,477					\$ 103,679	\$ 360,500	\$ 151,385	\$ 359,500	
Non-Fee Revenues								\$ 500	\$ 240	\$ 500	
Enhanced Collections		\$ 101,081					\$ 101,081	\$ 400,000	\$ 144,476	\$ 375,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted			\$ 544				\$ 544	\$ 1,500	\$ 448	\$ 1,800	
Reimbursement Other	\$ 1,635						\$ 1,635	\$ 1,500	\$ (171)	\$ 1,750	
Sale of Fixed Assets											
Other Miscellaneous	\$ 348						\$ 348		\$ 419	\$ 260,000	
	\$ 84,763	\$ 123,116					\$ 207,879	\$ 765,200	\$ 297,292	\$ 1,000,210	
Total Revenues	\$ 4,501,893	\$ 146,876	\$ 195,954				\$ 4,844,723	\$ 8,763,493	\$ 4,681,165	\$ 9,141,854	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,931,003	\$ 1,131	\$ 48,676				\$ 1,980,810	\$ 4,259,379	\$ 2,016,866	\$ 4,255,382	
Temp Help	\$ 16,886						\$ 16,886	\$ 41,600	\$ 18,189	\$ 38,293	
Overtime	\$ 32,688						\$ 32,688	\$ 7,240	\$ 788	\$ 3,000	
Staff Benefits	\$ 763,720	\$ 409	\$ 18,715				\$ 782,844	\$ 1,549,316	\$ 795,958	\$ 1,646,938	
	\$ 2,744,296	\$ 1,540	\$ 67,391				\$ 2,813,227	\$ 5,857,535	\$ 2,831,800	\$ 5,943,613	
Operating Expenses and Equipment											
General Expense	\$ 114,881		\$ 10,038				\$ 124,919	\$ 260,007	\$ 103,075	\$ 222,119	
Printing	\$ 4,319						\$ 4,319	\$ 30,000	\$ 14,183	\$ 32,000	
Telecommunications	\$ 31,575		\$ 869				\$ 32,444	\$ 57,678	\$ 22,641	\$ 95,888	
Postage	\$ 13,411		\$ 6				\$ 13,417	\$ 43,350	\$ 21,590	\$ 38,800	
Insurance	\$ 2,720						\$ 2,720	\$ 2,885	\$ 2,885	\$ 2,600	
In-State Travel	\$ 10,418		\$ 2,835				\$ 13,253	\$ 23,650	\$ 11,059	\$ 22,475	
Out-of-State Travel											
Training			\$ 975				\$ 975	\$ 1,600	\$ 1,640	\$ 1,525	
Security Services	\$ 144,485		\$ 9,875				\$ 154,360	\$ 360,000	\$ 148,291	\$ 360,000	
Facility Operations	\$ 25,167		\$ 2,147				\$ 27,315	\$ 54,139	\$ 27,345	\$ 54,689	
Utilities											
Contracted Services	\$ 565,030	\$ 103,494	\$ 21,232				\$ 689,756	\$ 2,177,556	\$ 811,278	\$ 2,008,061	
Consulting and Professional Services	\$ 163,255						\$ 163,255	\$ 501,800	\$ 231,976	\$ 560,920	
Information Technology	\$ 12,370	\$ 33,899					\$ 46,269	\$ 98,222	\$ 56,729	\$ 157,231	
Major Equipment	\$ 45,013						\$ 45,013	\$ 48,679		\$ 5,000	
Other Items of Expense											
	\$ 1,132,645	\$ 137,393	\$ 47,976				\$ 1,318,014	\$ 3,659,566	\$ 1,452,692	\$ 3,561,308	
Special Items of Expense											
Grand Jury	\$ 98						\$ 98	\$ 200		\$ 100	
Jury Costs	\$ 13,952						\$ 13,952	\$ 26,500	\$ 8,048	\$ 45,500	
Judgements, Settlements and Claims								\$ 50,000		\$ 50,000	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (247)	\$ 247					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 13,803	\$ 247					\$ 14,050	\$ 76,700	\$ 8,048	\$ 95,600	
Total Expenditures	\$ 3,890,744	\$ 139,180	\$ 115,367				\$ 4,145,291	\$ 9,593,801	\$ 4,292,540	\$ 9,600,521	
Excess (Deficit) of Revenues Over Expenditures	\$ 611,148	\$ 7,696	\$ 80,587				\$ 699,431	\$ (830,308)	\$ 388,625	\$ (458,667)	
Operating Transfers In (Out)	\$ (148)		\$ 148				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 94,881	\$ 0	\$ 0				\$ 94,881	\$ 94,881	\$ 464,664	\$ 464,664	
Ending Balance (Deficit)	\$ 705,881	\$ 7,696	\$ 80,735				\$ 794,312	\$ (735,427)	\$ 853,288	\$ 5,997	

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

For the month ended December									
Fiscal Year 2014/15									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2013/14 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (33,464)	\$ 7,696	\$ 512				\$ 11,281	\$ (13,976)	\$ 439,337
Payroll	\$ 11,558		\$ 870					\$ 12,428	\$ 11,163
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	\$ 2,750
Cash with County							\$ 46,926	\$ 46,926	\$ 81,758
Cash Outside of the AOC									
Total Cash	\$ 10,843	\$ 7,696	\$ 1,383				\$ 58,207	\$ 78,129	\$ 565,009
Short Term Investment	\$ 670,332							\$ 194,868	\$ 990,743
Investment in Financial Institution									
Total Investments	\$ 670,332						\$ 194,868	\$ 865,200	\$ 990,743
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 100,537		\$ 79,353					\$ 179,889	\$ 259,477
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
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 27							\$ 27	\$ 32
Total Receivables	\$ 100,563	\$ 0	\$ 79,353				\$ 0	\$ 179,916	\$ 259,508
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	\$ 781,738	\$ 7,696	\$ 80,735				\$ 253,076	\$ 1,123,245	\$ 1,815,260
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 947		\$ 0				\$ 0	\$ 947	\$ 60,112
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 27	\$ 27	\$ 32
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 88,901	\$ 88,901	\$ 170,095
Due to Other Governments	\$ 0		\$ 0				\$ 36,197	\$ 36,197	\$ 403,133
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 65							\$ 65	\$ 29
Interest							\$ (6)	\$ (6)	\$ 12
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,012	\$ 0	\$ 0				\$ 125,118	\$ 126,130	\$ 633,413
Civil							\$ 71,120	\$ 71,120	\$ 67,060
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 46,926	\$ 46,926	\$ 81,758
Trust Interest Payable							\$ 6,159	\$ 6,159	\$ 6,152
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 124,205	\$ 124,205	\$ 154,970
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 934							\$ 934	\$ (32,012)
Deferred Compensation Payable	\$ (1,327)							\$ (1,327)	\$ (40)
Deductions Payable	\$ 120							\$ 120	\$ (34)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (273)							\$ (273)	\$ (32,087)
Revenue Collected in Advance	\$ 75,000							\$ 75,000	\$ 200,000
Liabilities For Deposits	\$ 118						\$ 490	\$ 608	\$ 608
Jury Fees - Non-Interest							\$ 3,262	\$ 3,262	\$ 5,067
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 75,118						\$ 3,752	\$ 78,870	\$ 205,675
Total Liabilities	\$ 75,857	\$ 0	\$ 0				\$ 253,076	\$ 328,933	\$ 961,971
Total Fund Balance	\$ 705,881	\$ 7,696	\$ 80,735					\$ 794,312	\$ 853,288
Total Liabilities and Fund Balance	\$ 781,738	\$ 7,696	\$ 80,735				\$ 253,076	\$ 1,123,245	\$ 1,815,260

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

	For the month ended December									
	Fiscal Year 2014/15							2013/14		
	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	\$ 742,228	\$ 370,770					\$ 1,112,998	\$ 2,487,899	\$ 1,118,797	\$ 2,544,417
Traffic & Other Infractions	\$ 38,428	\$ 459				\$ 38,887	\$ 284,379	\$ 50,918	\$ 233,177	
Other Criminal Cases	\$ 466,376	\$ 2,277				\$ 468,653	\$ 688,157	\$ 433,823	\$ 852,023	
Civil	\$ 310,366	\$ 34,631				\$ 344,998	\$ 656,987	\$ 349,092	\$ 687,300	
Family & Children Services	\$ 243,717	\$ 59,027				\$ 302,744	\$ 1,107,603	\$ 343,318	\$ 832,860	
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 26,078	\$ 112,825				\$ 138,903	\$ 60,938	\$ 151,486	\$ 360,650	
Juvenile Delinquency Services	\$ 17,697					\$ 17,697	\$ 57,427	\$ 21,022	\$ 56,166	
Other Court Operations	\$ 112,111	\$ 7,963				\$ 120,075	\$ 278,607	\$ 105,463	\$ 260,526	
Court Interpreters	\$ 87,207	\$ 49,677				\$ 136,883	\$ 287,552	\$ 127,523	\$ 278,700	
Jury Services	\$ 77,869	\$ 5,961	\$ 13,952			\$ 97,782	\$ 236,177	\$ 89,857	\$ 281,012	
Security		\$ 191,673				\$ 191,673	\$ 368,382	\$ 149,677	\$ 361,000	
Trial Court Operations Program	\$ 2,122,077	\$ 835,264	\$ 13,952			\$ 2,971,293	\$ 6,514,108	\$ 2,940,975	\$ 6,747,831	
Enhanced Collections	\$ 1,540	\$ 99,294			\$ 247	\$ 101,081	\$ 400,000	\$ 144,476	\$ 375,000	
Other Non-Court Operations		\$ 4,200	\$ 98			\$ 4,298	\$ 8,600	\$ 4,200	\$ 8,500	
Non-Court Operations Program	\$ 1,540	\$ 103,494	\$ 98		\$ 247	\$ 105,379	\$ 408,600	\$ 148,676	\$ 383,500	
Executive Office	\$ 149,780	\$ 4,498				\$ 154,279	\$ 183,423	\$ 266,812	\$ 99,732	
Fiscal Services	\$ 161,657	\$ (152)				\$ 161,505	\$ 347,827	\$ 152,151	\$ 303,510	
Human Resources	\$ 139,848	\$ 20,235				\$ 160,083	\$ 313,663	\$ 142,094	\$ 321,603	
Business & Facilities Services	\$ 93,900	\$ 264,454			\$ (247)	\$ 358,108	\$ 869,245	\$ 422,228	\$ 794,320	
Information Technology	\$ 144,425	\$ 90,220				\$ 234,645	\$ 956,935	\$ 219,604	\$ 950,025	
Court Administration Program	\$ 689,611	\$ 379,256			\$ (247)	\$ 1,068,620	\$ 2,671,093	\$ 1,202,890	\$ 2,469,190	
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,813,227	\$ 1,318,014	\$ 14,050		\$ 0	\$ 4,145,291	\$ 9,593,801	\$ 4,292,540	\$ 9,600,521	