

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.

T. J. Dennis

May 28, 2015

Signature of Presiding Judge or Court Executive

Date

Kings

Court

FY 14-15 QFS Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings
Court
FY 14-15 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings
 Court

FY 14-15Q3

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	80.6	

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 March								
Fiscal Year 2014/15							2013/14	
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project				
		Non-Grant	Grant					
ASSETS								
Operations	\$ 157,498	\$ 4,241	\$ (42,181)			\$ 11,894	\$ 131,453	\$ 677,700
Payroll	\$ 12,391		\$ 870				\$ 13,262	\$ 1,216
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	\$ (1,627)
Credit Card								
Cash on Hand	\$ 2,750						\$ 2,750	\$ 2,750
Cash with County						\$ 46,926	\$ 46,926	\$ 72,911
Cash Outside of the AOC								
Total Cash	\$ 202,639	\$ 4,241	\$ (41,310)			\$ 58,820	\$ 224,391	\$ 782,951
Short Term Investment	\$ 582,753					\$ 619,313	\$ 1,202,066	\$ 535,496
Investment in Financial Institution								
Total Investments	\$ 582,753					\$ 619,313	\$ 1,202,066	\$ 535,496
Accrued Revenue	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 46,903		\$ 75,618				\$ 122,521	\$ 266,763
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						\$ 0	\$ 0	\$ 0
Distribution Due To/From								
Civil Filing Fee Due To/From								
General Due To/From	\$ 2						\$ 2	\$ 32
Total Receivables	\$ 46,904	\$ 0	\$ 75,618			\$ 0	\$ 122,523	\$ 266,795
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	\$ 832,297	\$ 4,241	\$ 34,308			\$ 678,133	\$ 1,548,980	\$ 1,585,241
LIABILITIES AND FUND BALANCES								
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Accounts Payable - General	\$ 7,806	\$ 0	\$ 345			\$ 0	\$ 8,151	\$ 9,330
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 2	\$ 2	\$ 32
Due to Other Courts								
Due to State	\$ 0						\$ 0	\$ 0
TC145 Liability						\$ 92,748	\$ 92,748	\$ 152,330
Due to Other Governments	\$ 0		\$ 0			\$ 436,968	\$ 436,968	\$ 369,727
AB145 Due to Other Government Agency								
Due to Other Public Agencies								
Sales and Use Tax	\$ 91						\$ 91	\$ 71
Interest						\$ 7	\$ 7	\$ 14
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 7,896	\$ 0	\$ 345			\$ 529,725	\$ 537,966	\$ 531,504
Total Accounts Payable and Accrued Liab.	\$ 7,896	\$ 0	\$ 345			\$ 529,725	\$ 537,966	\$ 531,504
Civil						\$ 91,571	\$ 91,571	\$ 70,147
Criminal	\$ 0					\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal								
Trust Held Outside of the AOC						\$ 46,926	\$ 46,926	\$ 72,911
Trust Interest Payable						\$ 6,159	\$ 6,159	\$ 6,154
Miscellaneous Trust								
Total Trust Deposits	\$ 0					\$ 144,657	\$ 144,657	\$ 149,211
Accrued Payroll	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (29,060)						\$ (29,060)	\$ (3,068)
Deferred Compensation Payable	\$ (1,327)						\$ (1,327)	\$ (92)
Deductions Payable	\$ (15)						\$ (15)	\$ (4)
Payroll Clearing	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ (30,403)						\$ (30,403)	\$ (3,165)
Revenue Collected in Advance	\$ 737,500						\$ 737,500	\$ 0
Liabilities For Deposits	\$ 11,713					\$ 490	\$ 12,202	\$ 608
Jury Fees - Non-Interest						\$ 3,262	\$ 3,262	\$ 10,336
Fees - Partial Payment & Overpayment								
Uncleared Collections								
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 749,213					\$ 3,752	\$ 752,965	\$ 10,944
Total Liabilities	\$ 726,706	\$ 0	\$ 345			\$ 678,133	\$ 1,405,184	\$ 688,494
Total Fund Balance	\$ 105,591	\$ 4,241	\$ 33,963				\$ 143,796	\$ 896,747
Total Liabilities and Fund Balance	\$ 832,297	\$ 4,241	\$ 34,308			\$ 678,133	\$ 1,548,980	\$ 1,585,241

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 March											
Fiscal Year 2014/15										2013/14	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 4,650,592	\$ 40,141					\$ 4,690,733	\$ 6,503,405	\$ 4,990,183	\$ 6,123,594	
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 19,871	\$ 2,732	\$ 19,781	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 231,709						\$ 231,709	\$ 295,733	\$ 194,573	\$ 278,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 501,152						\$ 501,152	\$ 1,173,813	\$ 536,671	\$ 1,218,876	
Other Miscellaneous	\$ 45,117						\$ 45,117	\$ 45,117	\$ 45,117	\$ 45,117	
	\$ 5,428,569	\$ 40,141					\$ 5,468,710	\$ 8,037,939	\$ 5,769,276	\$ 7,685,368	
Grants											
AB 1058 Commissioner/Facilitator			\$ 290,804				\$ 290,804	\$ 452,655	\$ 253,950	\$ 456,276	
Other AOC Grants			\$ 7,963				\$ 7,963	\$ 16,513			
Non-AOC Grants											
			\$ 298,767				\$ 298,767	\$ 469,168	\$ 253,950	\$ 456,276	
Other Financing Sources											
Interest Income	\$ 1,193	\$ 10					\$ 1,204	\$ 1,200	\$ 1,267	\$ 1,660	
Investment Income											
Donations											
Local Fees	\$ 138,005	\$ 24,921					\$ 162,926	\$ 360,500	\$ 242,427	\$ 359,500	
Non-Fee Revenues	\$ 114						\$ 114	\$ 500	\$ 444	\$ 500	
Enhanced Collections		\$ 101,081					\$ 101,081	\$ 400,000	\$ 229,442	\$ 375,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 845					\$ 845	\$ 1,500	\$ 896	\$ 1,800	
Reimbursement Other	\$ 1,635						\$ 1,635	\$ 1,500	\$ 333	\$ 1,750	
Sale of Fixed Assets											
Other Miscellaneous	\$ 103,077						\$ 103,077		\$ 260,588	\$ 260,000	
	\$ 244,025	\$ 126,858					\$ 370,883	\$ 765,200	\$ 735,396	\$ 1,000,210	
Total Revenues	\$ 5,672,594	\$ 166,999	\$ 298,767				\$ 6,138,360	\$ 9,272,307	\$ 6,758,621	\$ 9,141,854	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,737,666	\$ 22,608	\$ 139,957				\$ 2,900,231	\$ 4,073,735	\$ 2,929,567	\$ 4,255,382	
Temp Help	\$ 22,910						\$ 22,910	\$ 36,912	\$ 22,456	\$ 38,293	
Overtime	\$ 55,211						\$ 55,211	\$ 7,240	\$ 1,294	\$ 3,000	
Staff Benefits	\$ 1,088,776	\$ 409	\$ 55,308				\$ 1,144,494	\$ 1,526,083	\$ 1,194,327	\$ 1,646,938	
	\$ 3,904,563	\$ 23,017	\$ 195,265				\$ 4,122,846	\$ 5,643,970	\$ 4,147,644	\$ 5,943,613	
Operating Expenses and Equipment											
General Expense	\$ 191,944		\$ 11,278				\$ 203,221	\$ 260,007	\$ 128,584	\$ 222,119	
Printing	\$ 5,559						\$ 5,559	\$ 16,000	\$ 27,877	\$ 32,000	
Telecommunications	\$ 40,571		\$ 1,322				\$ 41,893	\$ 57,678	\$ 39,510	\$ 95,888	
Postage	\$ 23,887		\$ 12				\$ 23,899	\$ 43,350	\$ 32,332	\$ 38,800	
Insurance	\$ 2,720						\$ 2,720	\$ 2,885	\$ 2,885	\$ 2,600	
In-State Travel	\$ 14,665		\$ 3,290				\$ 17,956	\$ 23,650	\$ 15,267	\$ 22,475	
Out-of-State Travel											
Training	\$ 50		\$ 975				\$ 1,025	\$ 1,600	\$ 1,765	\$ 1,525	
Security Services	\$ 229,512		\$ 14,949				\$ 244,461	\$ 360,000	\$ 231,936	\$ 360,000	
Facility Operations	\$ 37,875		\$ 3,182				\$ 41,057	\$ 54,139	\$ 40,463	\$ 54,689	
Utilities											
Contracted Services	\$ 860,224	\$ 105,594	\$ 34,797				\$ 1,000,616	\$ 2,177,556	\$ 1,175,071	\$ 2,008,061	
Consulting and Professional Services	\$ 260,858						\$ 260,858	\$ 493,717	\$ 368,566	\$ 560,920	
Information Technology	\$ 28,757	\$ 33,899					\$ 62,656	\$ 98,222	\$ 96,344	\$ 157,231	
Major Equipment	\$ 45,013						\$ 45,013	\$ 48,679		\$ 5,000	
Other Items of Expense											
	\$ 1,741,635	\$ 139,493	\$ 69,805				\$ 1,950,934	\$ 3,637,483	\$ 2,160,600	\$ 3,561,308	
Special Items of Expense											
Grand Jury	\$ 98						\$ 98	\$ 200	\$ 193	\$ 100	
Jury Costs	\$ 15,568						\$ 15,568	\$ 26,500	\$ 18,101	\$ 45,500	
Judgements, Settlements and Claims								\$ 0		\$ 50,000	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (247)	\$ 247					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 15,419	\$ 247					\$ 15,666	\$ 26,700	\$ 18,295	\$ 95,600	
Total Expenditures	\$ 5,661,618	\$ 162,757	\$ 265,071				\$ 6,089,446	\$ 9,308,153	\$ 6,326,538	\$ 9,600,521	
Excess (Deficit) of Revenues Over Expenditures	\$ 10,977	\$ 4,241	\$ 33,697				\$ 48,915	\$ (35,846)	\$ 432,083	\$ (458,667)	
Operating Transfers In (Out)	\$ (267)		\$ 267				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 94,881	\$ 0	\$ 0				\$ 94,881	\$ 94,881	\$ 464,664	\$ 464,664	
Ending Balance (Deficit)	\$ 105,591	\$ 4,241	\$ 33,963				\$ 143,796	\$ 59,035	\$ 896,747	\$ 5,997	

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

	For the month ended March									
	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	\$ 1,069,466	\$ 553,520					\$ 1,622,986	\$ 2,372,193	\$ 1,624,289	\$ 2,544,417
Traffic & Other Infractions	\$ 60,597	\$ 459					\$ 61,057	\$ 284,379	\$ 75,320	\$ 233,177
Other Criminal Cases	\$ 705,370	\$ 2,875					\$ 708,246	\$ 695,645	\$ 648,921	\$ 852,023
Civil	\$ 417,847	\$ 34,707					\$ 452,554	\$ 633,450	\$ 498,237	\$ 687,300
Family & Children Services	\$ 393,785	\$ 87,755					\$ 481,540	\$ 1,102,012	\$ 501,394	\$ 832,860
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 40,392	\$ 191,553					\$ 231,945	\$ 60,938	\$ 208,924	\$ 360,650
Juvenile Delinquency Services	\$ 22,551						\$ 22,551	\$ 57,427	\$ 33,636	\$ 56,166
Other Court Operations	\$ 165,885	\$ 7,963					\$ 173,848	\$ 276,670	\$ 157,415	\$ 260,526
Court Interpreters	\$ 126,104	\$ 84,162					\$ 210,266	\$ 287,552	\$ 193,050	\$ 278,700
Jury Services	\$ 113,125	\$ 23,381	\$ 15,568				\$ 152,074	\$ 234,647	\$ 151,762	\$ 281,012
Security		\$ 281,774					\$ 281,774	\$ 368,382	\$ 233,821	\$ 361,000
Trial Court Operations Program	\$ 3,115,123	\$ 1,268,150	\$ 15,568				\$ 4,398,840	\$ 6,373,295	\$ 4,326,769	\$ 6,747,831
Enhanced Collections	\$ 1,540	\$ 99,294			\$ 247		\$ 101,081	\$ 400,000	\$ 229,442	\$ 375,000
Other Non-Court Operations		\$ 6,300	\$ 98				\$ 6,398	\$ 8,600	\$ 6,493	\$ 8,500
Non-Court Operations Program	\$ 1,540	\$ 105,594	\$ 98		\$ 247		\$ 107,479	\$ 408,600	\$ 235,935	\$ 383,500
Executive Office	\$ 221,230	\$ 4,492					\$ 225,722	\$ 127,193	\$ 342,465	\$ 99,732
Fiscal Services	\$ 240,631	\$ 10,458					\$ 251,089	\$ 327,827	\$ 231,225	\$ 303,510
Human Resources	\$ 208,975	\$ 27,736					\$ 236,711	\$ 290,060	\$ 228,168	\$ 321,603
Business & Facilities Services	\$ 137,301	\$ 398,499			\$ (247)		\$ 535,552	\$ 845,816	\$ 641,347	\$ 794,320
Information Technology	\$ 198,047	\$ 136,005					\$ 334,052	\$ 935,362	\$ 320,629	\$ 950,025
Court Administration Program	\$ 1,006,183	\$ 577,190			\$ (247)		\$ 1,583,126	\$ 2,526,258	\$ 1,763,834	\$ 2,469,190
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,122,846	\$ 1,950,934	\$ 15,666		\$ 0		\$ 6,089,446	\$ 9,308,153	\$ 6,326,538	\$ 9,600,521