

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.

Fred H. Burke

08/11/2011

Signature of Presiding Judge or Court Executive

Date

Kings

Court

2010-2011 2nd Qtr

Fiscal Year and Ending Quarter

Kings Superior Court
Trial Court Operations Fund
Balance Sheet
(Unaudited)

For the month ended Dec									
Fiscal Year 2010/11									2009/10
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ 100,264	\$ (3,142)	\$ (209,755)				\$ 3,250	\$ (109,384)	\$ 193,098
Payroll	\$ 1,988							\$ 1,988	\$ (68)
Jury	\$ 20,000							\$ 20,000	\$ 20,000
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 130,042
Trust							\$ 617,052	\$ 617,052	\$ 898,944
Credit Card									
Cash on Hand	\$ 2,675							\$ 2,675	\$ 2,575
Cash with County	\$ 0						\$ 64,356	\$ 64,356	\$ 232,426
Total Cash	\$ 134,927	\$ (3,142)	\$ (209,755)				\$ 684,657	\$ 606,686	\$ 1,487,017
Short Term Investment	\$ 1,712,571	\$ 104					\$ 153,055	\$ 1,865,729	\$ 1,570,836
Investment in Financial Institution									
Total Investments	\$ 1,712,571	\$ 104					\$ 153,055	\$ 1,865,729	\$ 1,570,836
Accrued Revenue	\$ 0						\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 99,539		\$ 192,825					\$ 292,364	\$ 559,502
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 358						\$ 0	\$ 358	\$ 416
Due From Other Governments	\$ 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									
Total Receivables	\$ 99,897	\$ 0	\$ 192,825				\$ 0	\$ 292,722	\$ 559,917
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 155
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 155
Other Assets									
Total Other Assets									
Total Assets	\$ 1,947,395	\$ (3,039)	\$ (16,931)				\$ 837,712	\$ 2,765,137	\$ 3,617,925
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 35,112	\$ 0	\$ 314				\$ 0	\$ 35,427	\$ 31,045
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 358	\$ 358	\$ 416
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 156,291	\$ 156,291	\$ 130,042
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 18							\$ 18	\$ 50
Interest							\$ 102	\$ 102	\$ 130
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 35,130	\$ 0	\$ 314				\$ 156,751	\$ 192,195	\$ 161,683
Civil							\$ 600,739	\$ 600,739	\$ 884,669
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 64,356	\$ 64,356	\$ 232,426
Trust Interest Payable							\$ 6,079	\$ 6,079	\$ 6,265
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 671,174	\$ 671,174	\$ 1,123,360
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (5,525)	\$ 0						\$ (5,525)	\$ (38,212)
Deferred Compensation Payable	\$ (300)							\$ (300)	\$ (51)
Deductions Payable	\$ 6,822							\$ 6,822	\$ 14,806
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 996	\$ 0						\$ 996	\$ (23,457)
Revenue Collected in Advance									
Liabilities For Deposits							\$ 458	\$ 458	
Jury Fees - Non-Interest							\$ 9,329	\$ 9,329	\$ 7,464
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 0						\$ 9,787	\$ 9,787	\$ 7,464
Total Liabilities	\$ 36,126	\$ 0	\$ 314				\$ 837,712	\$ 874,152	\$ 1,269,050
Fund Balance - Restricted	\$ 0	\$ 0	\$ 0					\$ 0	\$ 49,000
Fund Balance - Unrestricted									
Designated	\$ 1,787,230							\$ 1,787,230	\$ 2,345,033
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 50,126
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 124,039	\$ (3,039)	\$ (17,245)					\$ 103,755	\$ (95,284)
Total Fund Balance	\$ 1,911,269	\$ (3,039)	\$ (17,245)					\$ 1,890,985	\$ 2,348,875
Total Liabilities and Fund Balance	\$ 1,947,395	\$ (3,039)	\$ (16,931)				\$ 837,712	\$ 2,765,137	\$ 3,617,925

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

For the month ended Dec											
Fiscal Year 2010/11									2009/10		
	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	\$ 3,950,457					\$ 3,950,457	\$ 7,895,830	\$ 3,739,307	\$ 7,417,873		
Trial Court Improvement Fund	\$ (1)					\$ (1)	\$ 22,171	\$ 4,065	\$ 28,871		
Judicial Administration Efficiency & Mod Fund							\$ 96,829				
Judges' Compensation (45.25)	\$ 13,459					\$ 13,459	\$ 60,000	\$ 30,000	\$ 52,500		
Court Interpreter (45.45)	\$ 128,356					\$ 128,356	\$ 317,363	\$ 125,259	\$ 366,839		
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 195,898					\$ 195,898	\$ 680,111	\$ 303,974	\$ 614,869		
Other Miscellaneous									\$ 5,000		
	\$ 4,288,170					\$ 4,288,170	\$ 9,072,304	\$ 4,202,605	\$ 8,485,952		
Grants											
AB 1058 Commissioner/Facilitator	\$ 3,915		\$ 189,712			\$ 193,627	\$ 459,458	\$ 178,063	\$ 454,643		
Other AOC Grants								\$ (1,391)			
Non-AOC Grants											
	\$ 3,915		\$ 189,712			\$ 193,627	\$ 459,458	\$ 176,672	\$ 454,643		
Other Financing Sources											
Interest Income	\$ 3,163					\$ 3,163	\$ 12,000	\$ 5,550	\$ 40,000		
Investment Income											
Donations											
Local Fees	\$ 85,659					\$ 85,659	\$ 253,000	\$ 81,180	\$ 229,600		
Non-Fee Revenues	\$ 4,406					\$ 4,406	\$ 1,000	\$ 891	\$ 1,000		
Enhanced Collections		\$ 157,662				\$ 157,662	\$ 396,500	\$ 143,521	\$ 253,850		
Escheatment											
Prior Year Revenue								\$ (82,969)			
County Program - Restricted		\$ 1,161				\$ 1,161	\$ 3,000	\$ 1,124	\$ 3,000		
Reimbursement Other	\$ 2,388					\$ 2,388	\$ 2,500	\$ 1,544	\$ 5,000		
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,400					\$ 1,400	\$ 1,000	\$ 1,400			
	\$ 97,016	\$ 158,823				\$ 255,839	\$ 669,000	\$ 152,240	\$ 532,450		
Total Revenues	\$ 4,389,101	\$ 158,823	\$ 189,712			\$ 4,737,636	\$ 10,200,762	\$ 4,531,518	\$ 9,473,045		
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,204,230	\$ 1,743	\$ 115,775			\$ 2,321,748	\$ 4,842,444	\$ 2,305,723	\$ 4,857,466		
Temp Help	\$ 13,894					\$ 13,894	\$ 30,160	\$ 2,444			
Overtime	\$ 4,762					\$ 4,762	\$ 14,800	\$ 6,393	\$ 40,300		
Staff Benefits	\$ 733,034	\$ 540	\$ 39,032			\$ 772,606	\$ 1,751,552	\$ 687,103	\$ 1,832,041		
	\$ 2,955,920	\$ 2,283	\$ 154,807			\$ 3,113,010	\$ 6,638,956	\$ 3,001,663	\$ 6,729,807		
Operating Expenses and Equipment											
General Expense	\$ 104,500		\$ 3,812			\$ 108,311	\$ 265,783	\$ 107,945	\$ 278,166		
Printing	\$ 20,481		\$ 32			\$ 20,513	\$ 54,800	\$ 10,690	\$ 47,850		
Telecommunications	\$ 48,299		\$ 804			\$ 49,103	\$ 97,800	\$ 66,153	\$ 179,346		
Postage	\$ 29,254					\$ 29,254	\$ 68,350	\$ 29,160	\$ 63,500		
Insurance	\$ 2,558					\$ 2,558	\$ 3,400	\$ 2,524	\$ 3,400		
In-State Travel	\$ 10,929		\$ 3,861			\$ 14,790	\$ 37,750	\$ 14,962	\$ 35,523		
Out-of-State Travel								\$ 1,423			
Training	\$ 470		\$ 1,130			\$ 1,600	\$ 4,475	\$ 2,552	\$ 4,800		
Security Services	\$ 156,383		\$ 10,079			\$ 166,462	\$ 1,384,997	\$ 381,544	\$ 1,407,850		
Facility Operations	\$ 39,921		\$ 3,060			\$ 42,981	\$ 86,000	\$ 33,627	\$ 54,500		
Utilities											
Contracted Services	\$ 531,674	\$ 159,162	\$ 16,606			\$ 707,441	\$ 1,654,721	\$ 707,888	\$ 1,545,600		
Consulting and Professional Services	\$ 141,124		\$ 1,571			\$ 142,695	\$ 455,354	\$ 196,752	\$ 456,350		
Information Technology	\$ 213,221					\$ 213,221	\$ 391,900	\$ 46,521	\$ 415,396		
Major Equipment							\$ 36,000		\$ 19,000		
Other Items of Expense	\$ (128)					\$ (128)		\$ 492	\$ 200		
	\$ 1,298,686	\$ 159,162	\$ 40,954			\$ 1,498,802	\$ 4,541,330	\$ 1,602,232	\$ 4,511,481		
Special Items of Expense											
Grand Jury	\$ 75					\$ 75	\$ 850	\$ 0	\$ 500		
Jury Costs	\$ 21,995					\$ 21,995	\$ 47,500	\$ 22,906	\$ 46,000		
Judgements, Settlements and Claims											
Debt Service											
Other											
Internal Cost Recovery	\$ (11,613)	\$ 417	\$ 11,196			\$ 0	\$ 0	\$ 0			
Prior Year Expense Adjustment											
	\$ 10,456	\$ 417	\$ 11,196			\$ 22,069	\$ 48,350	\$ 22,906	\$ 46,500		
Total Expenditures	\$ 4,265,063	\$ 161,862	\$ 206,957			\$ 4,633,881	\$ 11,228,636	\$ 4,626,802	\$ 11,287,788		
Excess (Deficit) of Revenues Over Expenditures	\$ 124,039	\$ (3,039)	\$ (17,245)			\$ 103,755	\$ (1,027,874)	\$ (95,284)	\$ (1,814,743)		
Operating Transfers In (Out)							\$ 0	\$ 0	\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,787,230	\$ 0	\$ 0			\$ 1,787,230	\$ 1,787,230	\$ 2,444,159	\$ 2,444,159		
Ending Balance (Deficit)	\$ 1,911,269	\$ (3,039)	\$ (17,245)			\$ 1,890,985	\$ 759,356	\$ 2,348,875	\$ 629,416		

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

	For the month ended Dec								
	Fiscal Year 2010/11							2009/10	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 757,914	\$ 401,484				\$ 1,159,398	\$ 2,611,241	\$ 1,161,582	\$ 2,513,487
Traffic & Other Infractions	\$ 140,699	\$ 288				\$ 140,987	\$ 278,314	\$ 168,644	\$ 306,161
Other Criminal Cases	\$ 370,098	\$ 2,334				\$ 372,432	\$ 773,321	\$ 366,781	\$ 803,630
Civil	\$ 332,203	\$ 158,730				\$ 490,932	\$ 1,013,870	\$ 332,464	\$ 850,185
Family & Children Services	\$ 434,603	\$ 42,057		\$ 11,196		\$ 487,856	\$ 987,365	\$ 434,046	\$ 949,128
Probate, Guardianship & Mental Health Services									
Juvenile Dependency Services	\$ 8,148	\$ 66,327				\$ 74,475	\$ 199,671	\$ 74,758	\$ 214,000
Juvenile Delinquency Services	\$ 32,824					\$ 32,824	\$ 79,805	\$ 33,964	\$ 72,985
Other Court Operations	\$ 116,969	\$ 268				\$ 117,237	\$ 303,412	\$ 77,264	\$ 185,019
Court Interpreters	\$ 82,485	\$ 61,173				\$ 143,657	\$ 315,931	\$ 114,956	\$ 357,557
Jury Services	\$ 108,850	\$ 49,498	\$ 21,995			\$ 180,343	\$ 339,947	\$ 176,023	\$ 427,241
Security		\$ 167,920				\$ 167,920	\$ 1,398,097	\$ 386,625	\$ 1,417,600
Trial Court Operations Program	\$ 2,384,795	\$ 950,078	\$ 21,995	\$ 11,196		\$ 3,368,063	\$ 8,300,974	\$ 3,327,107	\$ 8,096,993
Enhanced Collections	\$ 2,283	\$ 154,962		\$ 417		\$ 157,662	\$ 396,500	\$ 143,521	\$ 253,850
Other Non-Court Operations		\$ 4,200	\$ 75			\$ 4,275	\$ 8,900	\$ 4,200	\$ 8,900
Non-Court Operations Program	\$ 2,283	\$ 159,162	\$ 75	\$ 417		\$ 161,936	\$ 405,400	\$ 147,721	\$ 262,750
Executive Office	\$ 232,526	\$ 437				\$ 232,962	\$ 447,659	\$ 223,141	\$ 720,594
Fiscal Services	\$ 157,542	\$ 10,364				\$ 167,907	\$ 395,083	\$ 181,249	\$ 374,968
Human Resources	\$ 122,554	\$ 16,571				\$ 139,125	\$ 315,975	\$ 139,539	\$ 316,342
Business & Facilities Services	\$ 90,615	\$ 298,803		\$ (11,613)		\$ 377,806	\$ 978,335	\$ 400,991	\$ 1,063,700
Information Technology	\$ 122,695	\$ 63,387				\$ 186,082	\$ 385,210	\$ 207,054	\$ 452,441
Court Administration Program	\$ 725,932	\$ 389,562		\$ (11,613)		\$ 1,103,882	\$ 2,522,262	\$ 1,151,973	\$ 2,928,045
Prior Year Adjustments Not Posted to a Program									
Total	\$ 3,113,010	\$ 1,498,802	\$ 22,069	\$ 0		\$ 4,633,881	\$ 11,228,636	\$ 4,626,802	\$ 11,287,788