

**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

\_\_\_\_\_  
Date

03/13/2013

\_\_\_\_\_  
Kings

\_\_\_\_\_  
Court

FY 2012-13 Q2

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Kings

Court

FY 2012-13 Q2

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

Kings

Court

FY 2012-13 Q2

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
90.1	86.6	87.6			

<sup>1</sup> 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 December									
Fiscal Year 2012/13									2011/12
	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						
<b>ASSETS</b>									
Operations	\$ 117.100	\$ 15.428	\$ (173.174)				\$ 177.277	\$ 136.631	\$ (13.660)
Payroll	\$ 2.611							\$ 2.611	\$ 0
Jury	\$ 20.000							\$ 20.000	\$ 20.000
Revolving	\$ 10.000							\$ 10.000	\$ 10.000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (32)	\$ (32)	\$ 126.784
Credit Card									
Cash on Hand	\$ 2.950							\$ 2.950	\$ 2.900
Cash with County							\$ 156.759	\$ 156.759	\$ 75.280
Cash Outside of the AOC									
Total Cash	\$ 152.661	\$ 15.428	\$ (173.174)				\$ 334.004	\$ 328.919	\$ 221.305
Short Term Investment	\$ 585.949	\$ 104					\$ 140.092	\$ 726.145	\$ 1.163.105
Investment in Financial Institution									
Total Investments	\$ 585.949	\$ 104					\$ 140.092	\$ 726.145	\$ 1.163.105
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 100.990		\$ 155.120					\$ 256.110	\$ 389.341
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
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 55							\$ 55	\$ 55
Total Receivables	\$ 101.045	\$ 0	\$ 155.120				\$ 0	\$ 256.165	\$ 389.396
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	\$ 839.655	\$ 15.532	\$ (18.054)				\$ 474.096	\$ 1.311.229	\$ 1.773.806
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 38.948	\$ 0	\$ 0				\$ 0	\$ 38.948	\$ 35.276
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 55	\$ 55	\$ 55
Due to Other Courts									\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 142.878	\$ 142.878	\$ 140.182
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 28							\$ 28	\$ 159
Interest							\$ 35	\$ 35	\$ 31
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 38.976	\$ 0	\$ 0				\$ 142.968	\$ 181.944	\$ 175.703
Civil							\$ 160.104	\$ 160.104	\$ 113.877
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 156.759	\$ 156.759	\$ 75.280
Trust Interest Payable							\$ 6.226	\$ 6.226	\$ 6.133
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 323.089	\$ 323.089	\$ 195.290
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 1.143							\$ 1.143	\$ 1.240
Deferred Compensation Payable	\$ (41)							\$ (41)	\$ (399)
Deductions Payable	\$ (1.003)							\$ (1.003)	\$ 8.528
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 100							\$ 100	\$ 9.370
Revenue Collected in Advance									
Liabilities For Deposits							\$ 458	\$ 458	\$ 458
Jury Fees - Non-Interest							\$ 7.581	\$ 7.581	\$ 6.247
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities							\$ 8.039	\$ 8.039	\$ 6.705
Total Liabilities	\$ 39.076	\$ 0	\$ 0				\$ 474.096	\$ 513.172	\$ 387.067
Total Fund Balance	\$ 800.579	\$ 15.532	\$ (18.054)					\$ 798.057	\$ 1.386.739
Total Liabilities and Fund Balance	\$ 839.655	\$ 15.532	\$ (18.054)				\$ 474.096	\$ 1.311.229	\$ 1.773.806

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 2012/13										2011/12	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 2,740.485	\$ 19.008					\$ 2,759.493	\$ 5,559.822	\$ 3,242.637	\$ 6,621.802	
Trial Court Improvement Fund	\$ 1.010						\$ 1.010	\$ 22.671	\$ 0	\$ 22.674	
Judicial Administration Efficiency & Mod Fund									\$ 30.000	\$ 60.000	
Judges' Compensation (45.25)									\$ 219.036	\$ 300.000	
Court Interpreter (45.45)	\$ 122.316						\$ 122.316	\$ 300.000		\$ 300.000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 197.590						\$ 197.590	\$ 577.191	\$ 167.012	\$ 590.941	
Other Miscellaneous	\$ 30.574						\$ 30.574	\$ 30.574		\$ 30.574	
	<b>\$ 3,091.975</b>	<b>\$ 19.008</b>					<b>\$ 3,110.983</b>	<b>\$ 6,490.258</b>	<b>\$ 3,658.685</b>	<b>\$ 7,625.991</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 154.754				\$ 154.754	\$ 456.276	\$ 218.520	\$ 459.458	
Other AOC Grants											
Non-AOC Grants			\$ 154.754				\$ 154.754	\$ 456.276	\$ 218.520	\$ 459.458	
Other Financing Sources											
Interest Income	\$ 947	\$ 22					\$ 968	\$ 3,500	\$ 1,422	\$ 9,000	
Investment Income											
Donations											
Local Fees	\$ 116.200						\$ 116.200	\$ 323.900	\$ 105.879	\$ 274.725	
Non-Fee Revenues	\$ 220						\$ 220	\$ 1,000	\$ 1,865	\$ 8,000	
Enhanced Collections		\$ 144.912					\$ 144.912	\$ 391.000	\$ 153.776	\$ 391.000	
Escheatment											
Prior Year Revenue									\$ (1)		
County Program - Restricted		\$ 702					\$ 702	\$ 2,000	\$ 600	\$ 2,600	
Reimbursement Other								\$ 2,750	\$ 132	\$ 4,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 63.180						\$ 63.180	\$ 26,000	\$ 17	\$ 33,000	
	<b>\$ 180.546</b>	<b>\$ 145.635</b>					<b>\$ 326.182</b>	<b>\$ 750.150</b>	<b>\$ 263.690</b>	<b>\$ 722.825</b>	
<b>Total Revenues</b>	<b>\$ 3,272.521</b>	<b>\$ 164.643</b>	<b>\$ 154.754</b>				<b>\$ 3,591.918</b>	<b>\$ 7,696.684</b>	<b>\$ 4,140.894</b>	<b>\$ 8,808.274</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,894.587	\$ 1,642	\$ 85,579				\$ 1,981.809	\$ 4,250.415	\$ 2,184.371	\$ 4,538.560	
Temp Help											
Overtime	\$ 1,954						\$ 1,954	\$ 4,500	\$ 2,146	\$ 7,750	
Staff Benefits	\$ 767.854	\$ 554	\$ 30,382				\$ 798.789	\$ 1,696.448	\$ 825.805	\$ 1,709,200	
	<b>\$ 2,664.394</b>	<b>\$ 2,196</b>	<b>\$ 115,961</b>				<b>\$ 2,782,552</b>	<b>\$ 5,951,363</b>	<b>\$ 3,012,322</b>	<b>\$ 6,255,510</b>	
Operating Expenses and Equipment											
General Expense	\$ 70,742		\$ 2,431				\$ 73,173	\$ 183,945	\$ 43,877	\$ 212,761	
Printing	\$ 16,934						\$ 16,934	\$ 23,000	\$ 9,348	\$ 34,050	
Telecommunications	\$ 29,948		\$ 974				\$ 30,922	\$ 57,350	\$ 41,772	\$ 64,391	
Postage	\$ 22,645		\$ 6				\$ 22,651	\$ 51,375	\$ 26,653	\$ 64,500	
Insurance	\$ 2,549						\$ 2,549	\$ 2,600	\$ 2,558	\$ 2,700	
In-State Travel	\$ 8,535		\$ 3,552				\$ 12,088	\$ 26,175	\$ 14,713	\$ 29,750	
Out-of-State Travel											
Training			\$ 920				\$ 920	\$ 1,650	\$ 1,200	\$ 2,545	
Security Services	\$ 146,416		\$ 12,829				\$ 159,246	\$ 353,150	\$ 164,853	\$ 419,425	
Facility Operations	\$ 22,661		\$ 2,527				\$ 25,187	\$ 57,500	\$ 35,473	\$ 84,850	
Utilities											
Contracted Services	\$ 495,583	\$ 146,580	\$ 33,608				\$ 675,772	\$ 1,592,493	\$ 684,697	\$ 1,701,189	
Consulting and Professional Services	\$ 170,698						\$ 170,698	\$ 453,500	\$ 154,247	\$ 380,500	
Information Technology	\$ 59,412						\$ 59,412	\$ 140,560	\$ 50,264	\$ 178,059	
Major Equipment								\$ 5,000	\$ 32,803	\$ 36,000	
Other Items of Expense	\$ 50						\$ 50		\$ (142)		
	<b>\$ 1,046,173</b>	<b>\$ 146,580</b>	<b>\$ 56,847</b>				<b>\$ 1,249,600</b>	<b>\$ 2,948,298</b>	<b>\$ 1,262,316</b>	<b>\$ 3,210,720</b>	
Special Items of Expense											
Grand Jury	\$ 74						\$ 74	\$ 100		\$ 500	
Jury Costs	\$ 8,887						\$ 8,887	\$ 42,750	\$ 11,738	\$ 59,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (335)	\$ 335					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	<b>\$ 8,626</b>	<b>\$ 335</b>					<b>\$ 8,962</b>	<b>\$ 42,850</b>	<b>\$ 11,738</b>	<b>\$ 60,000</b>	
<b>Total Expenditures</b>	<b>\$ 3,719,194</b>	<b>\$ 149,112</b>	<b>\$ 172,808</b>				<b>\$ 4,041,113</b>	<b>\$ 8,942,511</b>	<b>\$ 4,286,376</b>	<b>\$ 9,526,230</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (446,673)	\$ 15,532	\$ (18,054)				\$ (449,195)	\$ (1,245,827)	\$ (145,482)	\$ (717,956)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,247,252	\$ 0	\$ 0				\$ 1,247,252	\$ 1,247,252	\$ 1,532,221	\$ 1,532,221	
Ending Balance (Deficit)	\$ 800,579	\$ 15,532	\$ (18,054)				\$ 798,057	\$ 1,425	\$ 1,386,739	\$ 814,265	

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

For the month ended December										
Fiscal Year 2012/13									2011/12	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 666.480	\$ 365.291					\$ 1,031.771	\$ 2,405.436	\$ 1,107.244	\$ 2,602.537
Traffic & Other Infractions	\$ 116.271	\$ 174					\$ 116.445	\$ 210.685	\$ 141.771	\$ 330.684
Other Criminal Cases	\$ 374.996	\$ 285					\$ 375.281	\$ 833.114	\$ 387.697	\$ 799.869
Civil	\$ 295.867	\$ 24.609					\$ 320.477	\$ 756.690	\$ 320.853	\$ 720.119
Family & Children Services	\$ 316.934	\$ 64.797					\$ 381.731	\$ 993.128	\$ 424.036	\$ 996.313
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 24.716	\$ 82.176					\$ 106.892	\$ 259.834	\$ 80.925	\$ 251.724
Juvenile Delinquency Services								\$ 54.318		\$ 44.853
Other Court Operations	\$ 124.677	\$ 111					\$ 124.788	\$ 316.295	\$ 142.786	\$ 255.262
Court Interpreters	\$ 88.569	\$ 38.399					\$ 126.968	\$ 294.589	\$ 146.738	\$ 309.643
Jury Services	\$ 83.357	\$ 11.787	\$ 8.887				\$ 104.031	\$ 244.908	\$ 111.973	\$ 369.966
Security		\$ 160.194					\$ 160.194	\$ 354.650	\$ 166.430	\$ 429.175
Trial Court Operations Program	\$ 2,091.867	\$ 747.824	\$ 8.887				\$ 2,848.578	\$ 6,723.647	\$ 3,030.452	\$ 7,110.145
Enhanced Collections	\$ 2.196	\$ 142.380			\$ 335		\$ 144.912	\$ 391.000	\$ 146.188	\$ 391.000
Other Non-Court Operations		\$ 4.200	\$ 74				\$ 4.274	\$ 8.400	\$ 4.200	\$ 500
Non-Court Operations Program	\$ 2.196	\$ 146.580	\$ 74		\$ 335		\$ 149.186	\$ 399.400	\$ 150.388	\$ 391.500
Executive Office	\$ 219.732	\$ 4.666					\$ 224.398	\$ (44.118)	\$ 231.903	\$ 53.102
Fiscal Services	\$ 145.528	\$ 2.056					\$ 147.584	\$ 384.308	\$ 177.770	\$ 389.122
Human Resources	\$ 130.544	\$ 10.449					\$ 140.993	\$ 330.337	\$ 137.774	\$ 303.946
Business & Facilities Services	\$ 85.984	\$ 276.969			\$ (335)		\$ 362.618	\$ 818.146	\$ 353.973	\$ 803.188
Information Technology	\$ 106.700	\$ 61.056					\$ 167.756	\$ 330.791	\$ 204.116	\$ 475.227
Court Administration Program	\$ 688.488	\$ 355.196			\$ (335)		\$ 1,043.349	\$ 1,819.464	\$ 1,105.536	\$ 2,024.585
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,782.552	\$ 1,249.600	\$ 8.962		\$ 0		\$ 4,041.113	\$ 8,942.511	\$ 4,286.376	\$ 9,526.230