

**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

02/21/2012  
\_\_\_\_\_  
Date

KINGS

Court

2011-2012 2QTR

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Kings

Court

2011-2012 2QTR

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Q2 FUND BALANCE DESIGNATIONS ON THE BALANCE SHEET STATEMENT DO NOT ACCURATELY REFLECT THE CURRENT CONSTRAINTS ON THE COURT'S FUND BALANCE.
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Kings  
 Court  
 2011-2012 2QTR  
 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
91.1	91.1	89.1	89.1		

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

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

	Fiscal Year 2011/12							2010/11	
	Governmental Funds							Total Funds	Total Funds
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ 175,690	\$ 3,882	\$ (198,616)				\$ 3,384	\$ (13,660)	\$ (134,216)
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							\$ 126,784	\$ 126,784	\$ 191,023
Credit Card									
Cash on Hand	\$ 2,900							\$ 2,900	\$ 2,800
Cash with County							\$ 75,280	\$ 75,280	\$ 268,711
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ 208,590</b>	<b>\$ 3,882</b>	<b>\$ (198,616)</b>				<b>\$ 205,448</b>	<b>\$ 205,448</b>	<b>\$ 672,530</b>
Short Term Investment	\$ 1,026,188	\$ 104					\$ 136,814	\$ 1,163,105	\$ 1,527,122
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 1,026,188</b>	<b>\$ 104</b>					<b>\$ 136,814</b>	<b>\$ 1,163,105</b>	<b>\$ 1,527,122</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 20,744
Accounts Receivable - General	\$ 170,582		\$ 218,759					\$ 389,341	\$ 196,360
Dishonored Checks									\$ 0
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									\$ 0
Trust									\$ 0
Due From Other Funds	\$ 0							\$ 0	\$ 208,117
Due From Other Governments	\$ 0							\$ 0	\$ 26,572
Due From Other Courts	\$ 0	\$ 0					\$ 0	\$ 0	\$ 30,817
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 214,651
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 55	\$ 0						\$ 55	\$ 558
<b>Total Receivables</b>	<b>\$ 170,637</b>	<b>\$ 0</b>	<b>\$ 218,759</b>				<b>\$ 0</b>	<b>\$ 389,341</b>	<b>\$ 672,530</b>
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									\$ 0
<b>Total Other Assets</b>									<b>\$ 0</b>
<b>Total Assets</b>	<b>\$ 1,405,415</b>	<b>\$ 3,985</b>	<b>\$ 22,143</b>				<b>\$ 342,262</b>	<b>\$ 342,262</b>	<b>\$ 1,405,415</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 108,530
Accounts Payable - General	\$ 35,276	\$ 0	\$ 0				\$ 0	\$ 35,276	\$ 56
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 55	\$ 55	\$ 208,674
Due to Other Courts	\$ 0							\$ 0	\$ 6,520
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 140,182	\$ 140,182	\$ 132,439
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 54,005
AB145 Due to Other Government Agency									\$ 0
Due to Other Public Agencies									\$ 0
Sales and Use Tax	\$ 159							\$ 159	\$ 0
Interest							\$ 31	\$ 31	\$ 6
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 35,435</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 140,268</b>	<b>\$ 140,268</b>	<b>\$ 102,335</b>
Civil							\$ 113,877	\$ 113,877	\$ 173,234
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									\$ 0
Trust Held Outside of the AOC							\$ 75,280	\$ 75,280	\$ 268,711
Trust Interest Payable							\$ 6,133	\$ 6,133	\$ 6,128
Miscellaneous Trust									\$ 0
<b>Total Trust Deposits</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 195,290</b>	<b>\$ 195,290</b>	<b>\$ 448,073</b>
Accrued Payroll	\$ 0							\$ 0	\$ 78,979
Benefits Payable	\$ 1,240							\$ 1,240	\$ 1,183
Deferred Compensation Payable	\$ (399)							\$ (399)	\$ 0
Deductions Payable	\$ 8,528							\$ 8,528	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 1,340
<b>Total Payroll Liabilities</b>	<b>\$ 9,370</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 81,502</b>
Revenue Collected in Advance									\$ 0
Liabilities For Deposits							\$ 458	\$ 458	\$ 458
Jury Fees - Non-Interest							\$ 6,247	\$ 6,247	\$ 10,775
Fees - Partial Payment & Overpayment									\$ 0
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									\$ 0
<b>Total Other Liabilities</b>							<b>\$ 6,705</b>	<b>\$ 6,705</b>	<b>\$ 11,233</b>
<b>Total Liabilities</b>	<b>\$ 44,805</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 342,262</b>	<b>\$ 342,262</b>	<b>\$ 1,041,003</b>
Fund Balance - Nonspendable	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Fund Balance - Restricted	\$ 650,323							\$ 650,323	\$ 0
Fund Balance - Committed	\$ 879,113							\$ 879,113	\$ 1,787,230
Fund Balance - Assigned	\$ 2,785	\$ 0	\$ 0					\$ 2,785	\$ 0
Fund Balance - Unassigned	\$ (171,611)	\$ 3,985	\$ 22,143					\$ (145,482)	\$ (255,009)
Excess (Deficit) of Rev. Over Expenses/Op. Transfers									\$ 0
<b>Total Fund Balance</b>	<b>\$ 1,380,610</b>	<b>\$ 3,985</b>	<b>\$ 22,143</b>				<b>\$ 342,262</b>	<b>\$ 342,262</b>	<b>\$ 1,380,610</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,405,415</b>	<b>\$ 3,985</b>	<b>\$ 22,143</b>				<b>\$ 342,262</b>	<b>\$ 342,262</b>	<b>\$ 1,405,415</b>

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

	Fiscal Year 2011/12							2010/11			
	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						
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 3,242,637							\$ 3,242,637	\$ 6,652,159	\$ 3,950,457	\$ 7,895,830
Trial Court Improvement Fund	\$ 0							\$ 0	\$ 22,674	\$ (1)	\$ 22,171
Judicial Administration Efficiency & Mod Fund											\$ 96,829
Judges' Compensation (45.25)	\$ 30,000							\$ 30,000	\$ 60,000	\$ 13,459	\$ 60,000
Court Interpreter (45.45)	\$ 219,036							\$ 219,036	\$ 300,000	\$ 128,356	\$ 317,363
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 167,012							\$ 167,012	\$ 590,941	\$ 195,898	\$ 680,111
Other Miscellaneous											
	\$ 3,658,685										
Grants											
AB 1058 Commissioner/Facilitator			\$ 218,520					\$ 218,520	\$ 459,458	\$ 193,627	\$ 459,458
Other AOC Grants											
Non-AOC Grants			\$ 218,520								
Other Financing Sources											
Interest Income	\$ 1,425	\$ (3)						\$ 1,422	\$ 9,000	\$ 3,163	\$ 12,000
Investment Income											
Donations											
Local Fees	\$ 105,879							\$ 105,879	\$ 274,725	\$ 85,659	\$ 253,000
Non-Fee Revenues	\$ 1,865							\$ 1,865	\$ 8,000	\$ 4,406	\$ 1,000
Enhanced Collections		\$ 153,776						\$ 153,776	\$ 391,000	\$ 167,662	\$ 396,500
Escheatment											
Prior Year Revenue	\$ (1)							\$ (1)			
County Program - Restricted		\$ 600						\$ 600	\$ 2,600	\$ 1,161	\$ 3,000
Reimbursement Other	\$ 132							\$ 132	\$ 4,500	\$ 2,388	\$ 2,500
Sale of Fixed Assets											
Other Miscellaneous	\$ 17							\$ 17	\$ 33,000	\$ 1,400	\$ 1,000
	\$ 109,316	\$ 154,374									
<b>Total Revenues</b>	\$ 3,768,001	\$ 154,374	\$ 218,520								
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 2,083,129	\$ 1,527	\$ 99,715					\$ 2,184,371	\$ 4,603,560	\$ 2,321,748	\$ 4,842,444
Temp Help										\$ 13,894	\$ 30,160
Overtime	\$ 2,146							\$ 2,146	\$ 7,750	\$ 4,762	\$ 14,800
Staff Benefits	\$ 789,689	\$ 501	\$ 35,616					\$ 825,805	\$ 1,733,480	\$ 772,606	\$ 1,751,552
	\$ 2,874,963	\$ 2,028	\$ 135,331								
Operating Expenses and Equipment											
General Expense	\$ 41,316		\$ 2,561					\$ 43,877	\$ 212,761	\$ 108,311	\$ 265,783
Printing	\$ 9,348							\$ 9,348	\$ 34,050	\$ 20,513	\$ 54,800
Telecommunications	\$ 40,782		\$ 990					\$ 41,772	\$ 64,391	\$ 49,103	\$ 97,800
Postage	\$ 26,653							\$ 26,653	\$ 64,500	\$ 29,254	\$ 68,350
Insurance	\$ 2,558							\$ 2,558	\$ 2,700	\$ 2,558	\$ 3,400
In-State Travel	\$ 11,944		\$ 2,769					\$ 14,713	\$ 29,750	\$ 14,790	\$ 37,750
Out-of-State Travel											
Training	\$ 625		\$ 575					\$ 1,200	\$ 2,545	\$ 1,600	\$ 4,475
Security Services	\$ 153,060		\$ 11,793					\$ 164,853	\$ 419,425	\$ 166,462	\$ 1,384,997
Facility Operations	\$ 32,558		\$ 2,915					\$ 35,473	\$ 84,850	\$ 42,981	\$ 86,000
Utilities											
Contracted Services	\$ 497,164	\$ 148,091	\$ 39,442					\$ 684,697	\$ 1,611,909	\$ 707,441	\$ 1,654,721
Consulting and Professional Services	\$ 154,247		\$ 0					\$ 154,247	\$ 380,500	\$ 142,695	\$ 455,354
Information Technology	\$ 50,264							\$ 50,264	\$ 178,059	\$ 213,221	\$ 391,900
Major Equipment	\$ 32,803							\$ 32,803	\$ 36,000		\$ 38,000
Other Items of Expense	\$ (142)							\$ (142)		\$ (128)	
	\$ 1,053,180	\$ 148,091	\$ 61,045								
Special Items of Expense											
Grand Jury									\$ 500	\$ 75	\$ 650
Jury Costs	\$ 11,738							\$ 11,738	\$ 59,500	\$ 21,995	\$ 47,500
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (270)	\$ 270						\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ 11,468	\$ 270									
<b>Total Expenditures</b>	\$ 3,939,612	\$ 150,368	\$ 196,376								
Excess (Deficit) of Revenues Over Expenditures	\$ (171,611)	\$ 3,985	\$ 22,143					\$ (145,482)	\$ (718,173)	\$ 103,755	\$ (1,027,874)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,532,221	\$ 0	\$ 0					\$ 1,532,221	\$ 1,532,221	\$ 1,787,230	\$ 1,787,230
Ending Balance (Deficit)	\$ 1,360,610	\$ 3,985	\$ 22,143							\$ 1,990,985	\$ 1,787,230

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

	Fiscal Year 2011/12						2010/11			
	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	\$ 752,109	\$ 355,135					\$ 1,107,244	\$ 2,602,537	\$ 1,159,398	\$ 2,611,241
Traffic & Other Infractions	\$ 141,373	\$ 399					\$ 141,771	\$ 330,684	\$ 140,987	\$ 278,314
Other Criminal Cases	\$ 386,186	\$ 1,511					\$ 387,697	\$ 799,869	\$ 372,432	\$ 773,321
Civil	\$ 281,328	\$ 39,524					\$ 320,853	\$ 720,119	\$ 490,932	\$ 1,013,870
Family & Children Services	\$ 352,250	\$ 71,785					\$ 424,036	\$ 996,313	\$ 487,856	\$ 987,365
Probate, Guardianship & Mental Health Services	\$ 25,868	\$ 55,057					\$ 80,925	\$ 251,724	\$ 74,475	\$ 199,671
Juvenile Dependency Services	\$ 142,310	\$ 476					\$ 142,786	\$ 255,262	\$ 117,237	\$ 79,805
Juvenile Delinquency Services	\$ 98,531	\$ 48,207					\$ 146,738	\$ 309,643	\$ 143,657	\$ 303,412
Court Interpreters	\$ 88,269	\$ 11,966	\$ 11,738				\$ 111,973	\$ 389,966	\$ 111,973	\$ 315,931
Jury Services		\$ 166,430					\$ 166,430	\$ 429,175	\$ 167,920	\$ 339,947
Security										\$ 1,398,097
Trial Court Operations Program	\$ 2,268,224	\$ 750,490	\$ 11,738				\$ 3,030,972	\$ 6,306,974	\$ 3,030,972	\$ 6,306,974
Enhanced Collections	\$ 2,028	\$ 143,891			\$ 270		\$ 146,188	\$ 391,000	\$ 157,662	\$ 396,500
Other Non-Court Operations		\$ 4,200					\$ 4,200	\$ 500	\$ 4,275	\$ 8,900
Non-Court Operations Program	\$ 2,028	\$ 148,091			\$ 270		\$ 146,188	\$ 391,500	\$ 161,937	\$ 397,400
Executive Office	\$ 231,470	\$ 433					\$ 231,903	\$ 53,102	\$ 232,962	\$ 447,659
Fiscal Services	\$ 152,095	\$ 25,675					\$ 177,770	\$ 389,122	\$ 167,907	\$ 395,083
Human Resources	\$ 125,461	\$ 12,314					\$ 137,774	\$ 303,946	\$ 139,125	\$ 315,975
Business & Facilities Services	\$ 88,741	\$ 265,502			\$ (270)		\$ 353,973	\$ 803,188	\$ 377,806	\$ 978,335
Information Technology	\$ 144,304	\$ 59,812					\$ 204,116	\$ 475,227	\$ 186,082	\$ 385,210
Court Administration Program	\$ 742,070	\$ 363,736			\$ (270)		\$ 1,105,536	\$ 2,522,262	\$ 1,105,536	\$ 2,522,262
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 3,012,322</b>	<b>\$ 1,262,316</b>	<b>\$ 11,738</b>		<b>\$ 0</b>		<b>\$ 4,285,806</b>	<b>\$ 9,163,881</b>	<b>\$ 4,285,806</b>	<b>\$ 9,163,881</b>