

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.



09/18/2012

Signature of Presiding Judge or Court Executive

Date

KINGS

Court

2011-2012 4TH QTR

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

KINGS

Court

2011-2012 4TH QTR

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)	91.1	89.1	89.1	90.1	89.1

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

KINGS

Court

2011-2012 4TH QTR

Fiscal Year and Ending Quarter

FOOTNOTES

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

For the month ended Jun									
Fiscal Year 2011/12									2010/11
	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	\$ (65,893)	\$ 102	\$ 0				\$ 175,927	\$ 110,135	\$ (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							\$ (48)	\$ (48)	\$ 191,023
Credit Card									
Cash on Hand	\$ 2,900							\$ 2,900	\$ 2,800
Cash with County							\$ 75,857	\$ 75,857	\$ 268,711
Cash Outside of the AOC									
Total Cash	\$ (32,993)	\$ 102	\$ 0				\$ 251,736	\$ 218,845	\$ 358,319
Short Term Investment	\$ 997,825	\$ 104					\$ 143,368	\$ 1,141,297	\$ 1,527,122
Investment in Financial Institution									
Total Investments	\$ 997,825	\$ 104					\$ 143,368	\$ 1,141,297	\$ 1,527,122
Accrued Revenue	\$ 721	\$ 10					\$ 0	\$ 731	\$ 20,749
Accounts Receivable - General	\$ 142,314		\$ 94,937					\$ 237,251	\$ 196,360
Dishonored Checks									
Due From Employee	\$ 125							\$ 125	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 120,633							\$ 120,633	\$ 208,117
Due From Other Governments	\$ 26,898							\$ 26,898	\$ 26,572
Due From Other Courts	\$ 0	\$ 25,546					\$ 0	\$ 25,546	\$ 30,817
Due From State	\$ 235,322	\$ 180	\$ 29,900					\$ 265,402	\$ 214,651
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 67	\$ 0						\$ 67	\$ 558
Total Receivables	\$ 526,080	\$ 25,736	\$ 124,837				\$ 0	\$ 676,653	\$ 697,823
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	\$ 1,490,912	\$ 25,942	\$ 124,837				\$ 395,104	\$ 2,036,794	\$ 2,583,264
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 76,684	\$ 25,762	\$ 4,384					\$ 106,829	\$ 108,530
Accounts Payable - General	\$ 17	\$ 0	\$ 0				\$ 0	\$ 17	\$ 58
Due to Other Funds	\$ 0	\$ 180	\$ 120,453				\$ 67	\$ 120,700	\$ 208,674
Due to Other Courts	\$ 0							\$ 0	\$ 6,520
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 146,577	\$ 146,577	\$ 132,439
Due to Other Governments	\$ 68,484		\$ 0					\$ 68,484	\$ 54,006
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 23	\$ 23	\$ 8
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 145,184	\$ 25,942	\$ 124,837				\$ 146,667	\$ 442,630	\$ 510,235
Civil							\$ 159,442	\$ 159,442	\$ 173,234
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 75,857	\$ 75,857	\$ 268,711
Trust Interest Payable							\$ 6,183	\$ 6,183	\$ 6,128
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 241,482	\$ 241,482	\$ 448,073
Accrued Payroll	\$ 102,771							\$ 102,771	\$ 78,979
Benefits Payable	\$ (4,415)							\$ (4,415)	\$ 1,183
Deferred Compensation Payable	\$ 118							\$ 118	\$ 0
Deductions Payable	\$ 2							\$ 2	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 1,340
Total Payroll Liabilities	\$ 98,476							\$ 98,476	\$ 81,501
Revenue Collected in Advance									\$ 0
Liabilities For Deposits							\$ 458	\$ 458	\$ 458
Jury Fees - Non-Interest							\$ 6,497	\$ 6,497	\$ 10,775
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities							\$ 6,955	\$ 6,955	\$ 11,233
Total Liabilities	\$ 243,660	\$ 25,942	\$ 124,837				\$ 395,104	\$ 789,543	\$ 1,051,043
Total Fund Balance	\$ 1,247,252	\$ 0	\$ 0					\$ 1,247,252	\$ 1,532,221
Total Liabilities and Fund Balance	\$ 1,490,912	\$ 25,942	\$ 124,837				\$ 395,104	\$ 2,036,794	\$ 2,583,264

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 Jun											
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						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 6,701,244						\$ 6,701,244	\$ 6,621,802	\$ 8,139,672	\$ 7,895,830	
Trial Court Improvement Fund	\$ 22,566						\$ 22,566	\$ 22,674	\$ 22,680	\$ 22,171	
Judicial Administration Efficiency & Mod Fund									\$ 96,829	\$ 96,829	
Judges' Compensation (45.25)	\$ 25,625						\$ 25,625	\$ 60,000	\$ 37,233	\$ 60,000	
Court Interpreter (45.45)	\$ 354,626						\$ 354,626	\$ 300,000	\$ 230,626	\$ 317,363	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 586,481						\$ 586,481	\$ 590,941	\$ 574,735	\$ 680,111	
Other Miscellaneous	\$ 30,574						\$ 30,574	\$ 30,574			
	\$ 7,721,116						\$ 7,721,116	\$ 7,625,991	\$ 9,101,776	\$ 9,072,304	
Grants											
AB 1058 Commissioner/Facilitator			\$ 461,894				\$ 461,894	\$ 459,458	\$ 461,211	\$ 459,458	
Other AOC Grants											
Non-AOC Grants			\$ 461,894				\$ 461,894	\$ 459,458	\$ 461,211	\$ 459,458	
Other Financing Sources											
Interest Income	\$ 4,412	\$ 0					\$ 4,412	\$ 9,000	\$ 9,813	\$ 12,000	
Investment Income											
Donations											
Local Fees	\$ 295,196						\$ 295,196	\$ 274,725	\$ 263,908	\$ 253,000	
Non-Fee Revenues	\$ 2,517						\$ 2,517	\$ 8,000	\$ 8,285	\$ 1,000	
Enhanced Collections	\$ 0	\$ 387,258					\$ 387,258	\$ 391,000	\$ 376,986	\$ 396,500	
Escheatment											
Prior Year Revenue	\$ (1)						\$ (1)				
County Program - Restricted		\$ 1,824					\$ 1,824	\$ 2,600	\$ 2,623	\$ 3,000	
Reimbursement Other	\$ 175						\$ 175	\$ 4,500	\$ 14,875	\$ 2,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 26,645						\$ 26,645	\$ 33,000	\$ 2,062	\$ 1,000	
	\$ 328,944	\$ 389,082					\$ 718,025	\$ 722,825	\$ 678,552	\$ 669,000	
Total Revenues	\$ 8,050,059	\$ 389,082	\$ 461,894				\$ 8,901,035	\$ 8,808,274	\$ 10,241,539	\$ 10,200,762	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,177,690	\$ 6,559	\$ 236,038				\$ 4,420,287	\$ 4,538,560	\$ 4,570,715	\$ 4,842,444	
Temp Help									\$ 23,100	\$ 30,160	
Overtime	\$ 5,306						\$ 5,306	\$ 7,750	\$ 8,157	\$ 14,800	
Staff Benefits	\$ 1,632,955	\$ 2,123	\$ 83,209				\$ 1,718,287	\$ 1,709,200	\$ 1,674,071	\$ 1,751,552	
	\$ 5,815,951	\$ 8,681	\$ 319,247				\$ 6,143,879	\$ 6,255,510	\$ 6,276,044	\$ 6,638,956	
Operating Expenses and Equipment											
General Expense	\$ 154,823		\$ 7,822				\$ 162,645	\$ 212,761	\$ 307,101	\$ 265,783	
Printing	\$ 22,638		\$ 276				\$ 22,914	\$ 34,050	\$ 49,672	\$ 54,800	
Telecommunications	\$ 65,487		\$ 1,927				\$ 67,415	\$ 64,391	\$ 80,364	\$ 97,800	
Postage	\$ 51,761						\$ 51,761	\$ 64,500	\$ 63,646	\$ 68,350	
Insurance	\$ 2,558						\$ 2,558	\$ 2,700	\$ 2,558	\$ 3,400	
In-State Travel	\$ 22,393		\$ 3,906				\$ 26,299	\$ 29,750	\$ 34,484	\$ 37,750	
Out-of-State Travel											
Training	\$ 1,700		\$ 575				\$ 2,275	\$ 2,545	\$ 2,608	\$ 4,475	
Security Services	\$ 378,057		\$ 27,957				\$ 406,014	\$ 419,425	\$ 1,280,966	\$ 1,384,997	
Facility Operations	\$ 67,733		\$ 5,504				\$ 73,237	\$ 84,850	\$ 83,649	\$ 86,000	
Utilities											
Contracted Services	\$ 1,153,077	\$ 385,723	\$ 77,495				\$ 1,616,295	\$ 1,701,189	\$ 1,573,852	\$ 1,654,721	
Consulting and Professional Services	\$ 425,365		\$ 0				\$ 425,365	\$ 380,500	\$ 373,419	\$ 455,354	
Information Technology	\$ 106,366		\$ 7,568				\$ 113,934	\$ 178,059	\$ 317,105	\$ 391,900	
Major Equipment	\$ 32,803						\$ 32,803	\$ 36,000		\$ 36,000	
Other Items of Expense	\$ 214						\$ 214		\$ (256)		
	\$ 2,484,976	\$ 385,723	\$ 133,030				\$ 3,003,729	\$ 3,210,720	\$ 4,169,166	\$ 4,541,330	
Special Items of Expense											
Grand Jury	\$ 60						\$ 60	\$ 500	\$ 487	\$ 850	
Jury Costs	\$ 38,336						\$ 38,336	\$ 59,500	\$ 56,410	\$ 47,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (65,103)	\$ 1,254	\$ 63,849				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (5,559)		
	\$ (26,707)	\$ 1,254	\$ 63,849				\$ 38,396	\$ 60,000	\$ 51,338	\$ 48,350	
Total Expenditures	\$ 8,274,221	\$ 395,658	\$ 516,126				\$ 9,186,004	\$ 9,526,230	\$ 10,496,549	\$ 11,228,636	
Excess (Deficit) of Revenues Over Expenditures	\$ (224,161)	\$ (6,576)	\$ (54,232)				\$ (284,969)	\$ (717,956)	\$ (255,009)	\$ (1,027,874)	
Operating Transfers In (Out)	\$ (60,808)	\$ 6,576	\$ 54,232				\$ 0	\$ 0	\$ 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)	\$ 1,247,252	\$ 0	\$ 0				\$ 1,247,252	\$ 814,265	\$ 1,532,221	\$ 759,356	

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

For the month ended Jun										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,505,278	\$ 816,328					\$ 2,321,606	\$ 2,602,537	\$ 2,423,633	\$ 2,611,241
Traffic & Other Infractions	\$ 248,778	\$ 880					\$ 249,658	\$ 330,684	\$ 299,895	\$ 278,314
Other Criminal Cases	\$ 803,313	\$ 5,539					\$ 808,852	\$ 799,869	\$ 798,001	\$ 773,321
Civil	\$ 601,176	\$ 69,068					\$ 670,244	\$ 720,119	\$ 850,400	\$ 1,013,870
Family & Children Services	\$ 722,064	\$ 151,946			\$ 63,849		\$ 937,860	\$ 996,313	\$ 991,603	\$ 987,365
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 52,367	\$ 184,074					\$ 236,441	\$ 251,724	\$ 207,069	\$ 199,671
Juvenile Delinquency Services								\$ 44,853	\$ 42,653	\$ 79,805
Other Court Operations	\$ 286,263	\$ 1,192					\$ 287,455	\$ 255,262	\$ 264,528	\$ 303,412
Court Interpreters	\$ 205,252	\$ 85,807					\$ 291,059	\$ 309,643	\$ 297,747	\$ 315,931
Jury Services	\$ 180,102	\$ 38,676	\$ 38,336				\$ 257,114	\$ 369,966	\$ 337,000	\$ 339,947
Security		\$ 413,380					\$ 413,380	\$ 429,175	\$ 1,336,032	\$ 1,398,097
Trial Court Operations Program	\$ 4,604,594	\$ 1,766,889	\$ 38,336		\$ 63,849		\$ 6,473,669	\$ 7,110,145	\$ 7,848,561	\$ 8,300,974
Enhanced Collections	\$ 8,681	\$ 377,323			\$ 1,254		\$ 387,258	\$ 391,000	\$ 376,986	\$ 396,500
Other Non-Court Operations		\$ 8,508	\$ 60				\$ 8,568	\$ 500	\$ 8,988	\$ 8,900
Non-Court Operations Program	\$ 8,681	\$ 385,831	\$ 60		\$ 1,254		\$ 395,826	\$ 391,500	\$ 385,975	\$ 405,400
Executive Office	\$ 482,471	\$ 3,961					\$ 486,433	\$ 53,102	\$ 412,556	\$ 447,659
Fiscal Services	\$ 314,647	\$ 52,199					\$ 366,845	\$ 389,122	\$ 366,038	\$ 395,083
Human Resources	\$ 255,732	\$ 26,431					\$ 282,164	\$ 303,946	\$ 297,463	\$ 315,975
Business & Facilities Services	\$ 181,227	\$ 696,955			\$ (65,103)		\$ 813,080	\$ 803,188	\$ 804,056	\$ 978,335
Information Technology	\$ 296,526	\$ 71,463					\$ 367,989	\$ 475,227	\$ 381,901	\$ 385,210
Court Administration Program	\$ 1,530,604	\$ 851,009			\$ (65,103)		\$ 2,316,510	\$ 2,024,585	\$ 2,262,013	\$ 2,522,262
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,143,879	\$ 3,003,729	\$ 38,396		\$ 0		\$ 9,186,004	\$ 9,526,230	\$ 10,496,549	\$ 11,228,636

