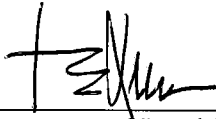


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

November 25, 2014

\_\_\_\_\_  
Date

Kings

|

\_\_\_\_\_  
Court

FY 14-15 QFS Q1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Kings  
Court

FY 14-15 Q1  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Kings  
 Court

FY 14-15Q1  
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	81.6	81.6			

<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 September									
Fiscal Year 2014/15									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
	General	Non-Grant							Grant
<b>ASSETS</b>									
Operations	\$ 6,363	\$ 2,438	\$ (54,504)			\$ 164,023	\$ 118,320	\$ 555,734	
Payroll	\$ 6,675						\$ 6,675	\$ 2,496	
Jury	\$ 20,000						\$ 20,000	\$ 20,000	
Revolving	\$ 10,000						\$ 10,000	\$ 10,000	
Other									
Distribution									
Civil Filing Fees						\$ 0	\$ 0	\$ 0	
Trust						\$ (900)	\$ (900)	\$ 0	
Credit Card									
Cash on Hand	\$ 2,750						\$ 2,750	\$ 2,750	
Cash with County						\$ 73,139	\$ 73,139	\$ 99,425	
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ 45,788</b>	<b>\$ 2,438</b>	<b>\$ (54,504)</b>			<b>\$ 236,262</b>	<b>\$ 229,984</b>	<b>\$ 690,405</b>	
Short Term Investment	\$ 1,561,300					\$ 101,016	\$ 1,662,315	\$ 1,415,924	
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 1,561,300</b>					<b>\$ 101,016</b>	<b>\$ 1,662,315</b>	<b>\$ 1,415,924</b>	
Accrued Revenue	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 84,554		\$ 68,768				\$ 153,321	\$ 188,509	
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	\$ 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	\$ 33						\$ 33	\$ 29	
<b>Total Receivables</b>	<b>\$ 84,587</b>	<b>\$ 0</b>	<b>\$ 68,768</b>			<b>\$ 0</b>	<b>\$ 153,355</b>	<b>\$ 188,538</b>	
Prepaid Expenses - General	\$ 0		\$ 0				\$ 0	\$ 0	
Salary and Travel Advances	\$ 160						\$ 160	\$ 84	
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 160</b>		<b>\$ 0</b>				<b>\$ 160</b>	<b>\$ 84</b>	
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 1,691,835</b>	<b>\$ 2,438</b>	<b>\$ 14,264</b>			<b>\$ 337,277</b>	<b>\$ 2,045,814</b>	<b>\$ 2,294,952</b>	
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 11,402	\$ 0	\$ 0			\$ 0	\$ 11,402	\$ 53,581	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 33	\$ 33	\$ 29	
Due to Other Courts									
Due to State	\$ 0						\$ 0	\$ 0	
TC145 Liability						\$ 117,322	\$ 117,322	\$ 175,206	
Due to Other Governments	\$ 0		\$ 0			\$ 64,176	\$ 64,176	\$ 442,451	
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 65						\$ 65	\$ 25	
Interest						\$ 10	\$ 10	\$ 13	
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 11,467</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 181,541</b>	<b>\$ 193,008</b>	<b>\$ 671,304</b>	
Civil						\$ 71,264	\$ 71,264	\$ 66,343	
Criminal	\$ 0					\$ 0	\$ 0	\$ 0	
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC						\$ 73,139	\$ 73,139	\$ 99,425	
Trust Interest Payable						\$ 6,158	\$ 6,158	\$ 6,150	
Miscellaneous Trust									
<b>Total Trust Deposits</b>	<b>\$ 0</b>					<b>\$ 150,561</b>	<b>\$ 150,561</b>	<b>\$ 171,917</b>	
Accrued Payroll	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ (35,600)						\$ (35,600)	\$ (30,646)	
Deferred Compensation Payable	\$ (938)						\$ (938)	\$ (40)	
Deductions Payable	\$ 3						\$ 3	\$ (2)	
Payroll Clearing	\$ 0						\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ (36,535)</b>						<b>\$ (36,535)</b>	<b>\$ (30,688)</b>	
Revenue Collected in Advance	\$ 112,500						\$ 112,500	\$ 200,000	
Liabilities For Deposits	\$ 118					\$ 490	\$ 608	\$ 608	
Jury Fees - Non-Interest						\$ 4,685	\$ 4,685	\$ 4,547	
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 112,618</b>					<b>\$ 5,175</b>	<b>\$ 117,793</b>	<b>\$ 205,154</b>	
<b>Total Liabilities</b>	<b>\$ 87,550</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 337,277</b>	<b>\$ 424,827</b>	<b>\$ 1,017,688</b>	
<b>Total Fund Balance</b>	<b>\$ 1,604,284</b>	<b>\$ 2,438</b>	<b>\$ 14,264</b>				<b>\$ 1,620,986</b>	<b>\$ 1,277,264</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,691,835</b>	<b>\$ 2,438</b>	<b>\$ 14,264</b>			<b>\$ 337,277</b>	<b>\$ 2,045,814</b>	<b>\$ 2,294,952</b>	

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

	For the month ended September									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 341.120	\$ 168.008					\$ 509.128	\$ 2.487.899	\$ 529.353	\$ 2.544.417
Traffic & Other Infractions	\$ 15.761	\$ 335					\$ 16.096	\$ 284.379	\$ 25.207	\$ 233.177
Other Criminal Cases	\$ 198.523	\$ 1.361					\$ 199.884	\$ 688.157	\$ 198.298	\$ 852.023
Civil	\$ 138.209	\$ 17.242					\$ 155.451	\$ 656.987	\$ 172.971	\$ 687.300
Family & Children Services	\$ 108.254	\$ 26.177					\$ 134.431	\$ 1.107.603	\$ 151.057	\$ 832.860
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 11.445	\$ 37.005					\$ 48.450	\$ 60.938	\$ 63.724	\$ 360.650
Juvenile Delinquency Services	\$ 9.570						\$ 9.570	\$ 57.427	\$ 10.291	\$ 56.166
Other Court Operations	\$ 49.483						\$ 49.483	\$ 278.607	\$ 46.130	\$ 260.526
Court Interpreters	\$ 36.510	\$ 15.812					\$ 52.322	\$ 287.552	\$ 56.716	\$ 278.700
Jury Services	\$ 36.500	\$ 1.053	\$ 4.062				\$ 41.615	\$ 236.177	\$ 38.648	\$ 281.012
Security		\$ 98.012					\$ 98.012	\$ 368.382	\$ 64.519	\$ 361.000
<b>Trial Court Operations Program</b>	<b>\$ 945.374</b>	<b>\$ 365.005</b>	<b>\$ 4.062</b>				<b>\$ 1.314.442</b>	<b>\$ 6.514.108</b>	<b>\$ 1.356.915</b>	<b>\$ 6.747.831</b>
Enhanced Collections	\$ 708	\$ 44.816			\$ 114		\$ 45.637	\$ 400.000	\$ 57.209	\$ 375.000
Other Non-Court Operations		\$ 2.100	\$ 98				\$ 2.198	\$ 8.600	\$ 2.100	\$ 8.500
<b>Non-Court Operations Program</b>	<b>\$ 708</b>	<b>\$ 46.916</b>	<b>\$ 98</b>		<b>\$ 114</b>		<b>\$ 47.835</b>	<b>\$ 408.600</b>	<b>\$ 59.309</b>	<b>\$ 383.500</b>
Executive Office	\$ 66.321	\$ 2.560					\$ 68.881	\$ 183.423	\$ 103.279	\$ 99.732
Fiscal Services	\$ 72.335	\$ 1.349					\$ 73.684	\$ 347.827	\$ 73.979	\$ 303.510
Human Resources	\$ 67.123	\$ 15.289					\$ 82.412	\$ 313.663	\$ 63.654	\$ 321.603
Business & Facilities Services	\$ 42.132	\$ 86.941					\$ 128.959	\$ 869.245	\$ 133.044	\$ 794.320
Information Technology	\$ 77.579	\$ 58.960					\$ 136.539	\$ 956.935	\$ 107.537	\$ 950.025
<b>Court Administration Program</b>	<b>\$ 325.489</b>	<b>\$ 165.099</b>			<b>\$ (114)</b>		<b>\$ 490.475</b>	<b>\$ 2.671.093</b>	<b>\$ 481.493</b>	<b>\$ 2.469.190</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 1.271.572</b>	<b>\$ 577.020</b>	<b>\$ 4.160</b>		<b>\$ 0</b>		<b>\$ 1.852.752</b>	<b>\$ 9.593.801</b>	<b>\$ 1.897.717</b>	<b>\$ 9.600.521</b>

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 September											
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								
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 3,084,296	\$ 9,504					\$ 3,093,800	\$ 6,503,405	\$ 2,434,055	\$ 6,123,594	
Improvement and Modernization Fund	\$ (4,396)						\$ (4,396)	\$ 19,871	\$ (692)	\$ 19,781	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 54,606						\$ 54,606	\$ 295,733	\$ 53,926	\$ 278,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 57,352						\$ 57,352	\$ 664,999	\$ 78,636	\$ 1,218,876	
Other Miscellaneous								\$ 45,117		\$ 45,117	
	\$ 3,191,858	\$ 9,504					\$ 3,201,362	\$ 7,529,125	\$ 2,565,925	\$ 7,685,368	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 68,649				\$ 68,649	\$ 452,655	\$ 26,784	\$ 456,276	
Other AOC Grants			\$ 8,257				\$ 8,257	\$ 16,513			
Non-AOC Grants											
			\$ 76,906				\$ 76,906	\$ 469,168	\$ 26,784	\$ 456,276	
<b>Other Financing Sources</b>											
Interest Income	\$ 55	\$ 0					\$ 55	\$ 1,200	\$ 60	\$ 1,660	
Investment Income											
Donations											
Local Fees	\$ 43,434	\$ 10,659					\$ 54,093	\$ 360,500	\$ 60,035	\$ 359,500	
Non-Fee Revenues								\$ 500	\$ 123	\$ 500	
Enhanced Collections		\$ 45,637					\$ 45,637	\$ 400,000	\$ 57,209	\$ 375,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 206					\$ 206	\$ 1,500	\$ 84	\$ 1,800	
Reimbursement Other	\$ 344						\$ 344	\$ 1,500		\$ 1,750	
Sale of Fixed Assets											
Other Miscellaneous	\$ 254						\$ 254		\$ 98	\$ 260,000	
	\$ 44,087	\$ 56,503					\$ 100,590	\$ 765,200	\$ 117,609	\$ 1,000,210	
<b>Total Revenues</b>	<b>\$ 3,235,945</b>	<b>\$ 66,007</b>	<b>\$ 76,906</b>				<b>\$ 3,378,858</b>	<b>\$ 8,763,493</b>	<b>\$ 2,710,317</b>	<b>\$ 9,141,854</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 851,966	\$ 520	\$ 33,201				\$ 885,687	\$ 4,259,379	\$ 897,479	\$ 4,255,382	
Temp Help	\$ 7,206						\$ 7,206	\$ 41,600	\$ 8,035	\$ 38,293	
Overtime	\$ 4,678						\$ 4,678	\$ 7,240	\$ 292	\$ 3,000	
Staff Benefits	\$ 361,475	\$ 188	\$ 12,337				\$ 374,001	\$ 1,549,316	\$ 379,553	\$ 1,646,938	
	\$ 1,225,325	\$ 708	\$ 45,539				\$ 1,271,572	\$ 5,857,535	\$ 1,285,359	\$ 5,943,613	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 69,521		\$ 452				\$ 69,974	\$ 260,007	\$ 57,910	\$ 222,119	
Printing	\$ 1,422						\$ 1,422	\$ 30,000	\$ 3,457	\$ 32,000	
Telecommunications	\$ 10,563		\$ 440				\$ 11,002	\$ 57,678	\$ 10,302	\$ 95,888	
Postage	\$ 2,326		\$ 6				\$ 2,332	\$ 43,350	\$ 6,043	\$ 38,800	
Insurance								\$ 2,885		\$ 2,600	
In-State Travel	\$ 4,612		\$ 488				\$ 5,100	\$ 23,650	\$ 2,817	\$ 22,475	
Out-of-State Travel											
Training			\$ 975				\$ 975	\$ 1,600	\$ 1,090	\$ 1,525	
Security Services	\$ 57,344		\$ 4,162				\$ 61,506	\$ 360,000	\$ 63,133	\$ 360,000	
Facility Operations	\$ 13,325		\$ 1,093				\$ 14,418	\$ 54,139	\$ 13,041	\$ 54,689	
Utilities											
Contracted Services	\$ 240,244	\$ 45,798	\$ 9,487				\$ 295,528	\$ 2,177,556	\$ 378,305	\$ 2,008,061	
Consulting and Professional Services	\$ 43,359						\$ 43,359	\$ 501,800	\$ 46,395	\$ 560,920	
Information Technology	\$ 9,440	\$ 16,950					\$ 26,390	\$ 98,222	\$ 26,405	\$ 157,231	
Major Equipment	\$ 45,013						\$ 45,013	\$ 48,679		\$ 5,000	
Other Items of Expense											
	\$ 497,170	\$ 62,747	\$ 17,103				\$ 577,020	\$ 3,659,566	\$ 608,897	\$ 3,561,308	
<b>Special Items of Expense</b>											
Grand Jury	\$ 98						\$ 98	\$ 200		\$ 100	
Jury Costs	\$ 4,062						\$ 4,062	\$ 26,500	\$ 3,460	\$ 45,500	
Judgements, Settlements and Claims								\$ 50,000		\$ 50,000	
Debt Service											
Other											
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (114)	\$ 114					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 4,047	\$ 114					\$ 4,160	\$ 76,700	\$ 3,460	\$ 95,600	
<b>Total Expenditures</b>	<b>\$ 1,726,542</b>	<b>\$ 63,569</b>	<b>\$ 62,642</b>				<b>\$ 1,852,752</b>	<b>\$ 9,593,801</b>	<b>\$ 1,897,717</b>	<b>\$ 9,600,521</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 1,509,403</b>	<b>\$ 2,438</b>	<b>\$ 14,264</b>				<b>\$ 1,526,105</b>	<b>\$ (830,308)</b>	<b>\$ 812,601</b>	<b>\$ (458,667)</b>	
<b>Operating Transfers In (Out)</b>											
								\$ 0		\$ 0	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 94,881	\$ 0	\$ 0				\$ 94,881	\$ 94,881	\$ 464,664	\$ 464,664	
Ending Balance (Deficit)	\$ 1,604,284	\$ 2,438	\$ 14,264				\$ 1,620,986	\$ (735,427)	\$ 1,277,264	\$ 5,997	