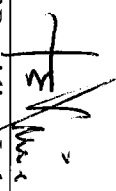


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

January 8, 2014

Date

Kings

Court

FY 13/14 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Kings
 Court

FY 13/14 Q1

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
85.6	82.6				

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

FY 13/14 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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

	Fiscal Year 2013/14						2012/13			
	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	\$ 329,077	\$ 200,276					\$ 529,353	\$ 2,472,085	\$ 483,648	\$ 2,395,436
Traffic & Other Infractions	\$ 25,089	\$ 119					\$ 25,207	\$ 233,177	\$ 41,898	\$ 210,685
Other Criminal Cases	\$ 197,988	\$ 310					\$ 198,298	\$ 852,023	\$ 170,964	\$ 833,114
Civil	\$ 153,611	\$ 19,360					\$ 172,971	\$ 687,300	\$ 157,715	\$ 756,690
Family & Children Services	\$ 118,992	\$ 32,065					\$ 151,057	\$ 832,860	\$ 176,010	\$ 782,728
Probate, Guardianship & Mental Health Services	\$ 10,806	\$ 52,918					\$ 63,724	\$ 360,650	\$ 31,747	\$ 259,834
Juvenile Delinquency Services	\$ 10,291						\$ 10,291	\$ 56,166	\$ 56,982	\$ 54,318
Other Court Operations	\$ 46,130						\$ 46,130	\$ 260,526	\$ 316,295	\$ 316,295
Court Interpreters	\$ 40,039	\$ 16,677					\$ 56,716	\$ 278,700	\$ 51,543	\$ 146,222
Jury Services	\$ 30,578	\$ 4,610	\$ 3,460				\$ 38,648	\$ 281,012	\$ 49,050	\$ 242,308
Security		\$ 64,519					\$ 64,519	\$ 372,000	\$ 69,401	\$ 354,650
Trial Court Operations Program	\$ 962,600	\$ 390,855	\$ 3,460				\$ 1,356,915	\$ 6,686,499	\$ 1,288,958	\$ 6,397,541
Enhanced Collections	\$ 681	\$ 56,433					\$ 57,209	\$ 375,000	\$ 53,560	\$ 391,000
Other Non-Court Operations		\$ 2,100					\$ 2,100	\$ 8,500	\$ 2,174	\$ 8,400
Non-Court Operations Program	\$ 681	\$ 58,533					\$ 59,309	\$ 383,500	\$ 55,734	\$ 399,400
Executive Office	\$ 101,839	\$ 1,440					\$ 103,279	\$ 101,932	\$ 100,789	\$ (44,118)
Fiscal Services	\$ 68,994	\$ 4,985					\$ 73,979	\$ 303,510	\$ 65,098	\$ 341,379
Human Resources	\$ 59,100	\$ 4,554					\$ 63,654	\$ 352,603	\$ 63,479	\$ 330,337
Business & Facilities Services	\$ 38,864	\$ 94,274					\$ 133,044	\$ 795,370	\$ 157,716	\$ 847,984
Information Technology	\$ 53,280	\$ 54,256					\$ 107,537	\$ 934,779	\$ 101,622	\$ 986,287
Court Administration Program	\$ 322,078	\$ 159,510					\$ 481,493	\$ 2,488,194	\$ 488,404	\$ 441,889
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,285,359	\$ 608,897	\$ 3,460		\$ 0		\$ 1,897,717	\$ 9,558,193	\$ 1,833,097	\$ 9,218,549

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

For the month ended September									
Fiscal Year 2013/14									
	Governmental Funds							Total Funds (Info. Purposes Only)	2012/13 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ 156,233	\$ (9,968)	\$ (113,603)				\$ 523,072	\$ 555,734	\$ 146,126
Payroll	\$ 2,496							\$ 2,496	\$ 0
Jury	\$ 20,000							\$ 20,000	\$ 20,000
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ (32)
Credit Card									
Cash on Hand	\$ 2,750							\$ 2,750	\$ 2,550
Cash with County							\$ 99,425	\$ 99,425	\$ 82,516
Cash Outside of the AOC									
Total Cash	\$ 191,480	\$ (9,968)	\$ (113,603)				\$ 622,497	\$ 690,405	\$ 261,160
Short Term Investment	\$ 1,243,769						\$ 172,155	\$ 1,415,924	\$ 830,889
Investment in Financial Institution									
Total Investments	\$ 1,243,769						\$ 172,155	\$ 1,415,924	\$ 830,889
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 106,041		\$ 82,468					\$ 188,509	\$ 225,830
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	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 29							\$ 29	\$ 60
Total Receivables	\$ 106,071	\$ 0	\$ 82,468				\$ 0	\$ 188,538	\$ 225,890
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances	\$ 84							\$ 84	\$ 36
Counties									
Total Prepaid Expenses	\$ 84		\$ 0					\$ 84	\$ 36
Other Assets									
Total Other Assets									
Total Assets	\$ 1,541,404	\$ (9,968)	\$ (31,135)				\$ 794,652	\$ 2,294,952	\$ 1,317,975
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 51,215	\$ 1,800	\$ 566				\$ 0	\$ 53,581	\$ 3,216
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 29	\$ 29	\$ 60
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 175,206	\$ 175,206	\$ 155,235
Due to Other Governments	\$ 0		\$ 0				\$ 442,451	\$ 442,451	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 25							\$ 25	\$ 16
Interest							\$ 13	\$ 13	\$ 32
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 51,240	\$ 1,800	\$ 566				\$ 617,699	\$ 671,304	\$ 158,559
Civil							\$ 66,343	\$ 66,343	\$ 158,494
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 99,425	\$ 99,425	\$ 82,516
Trust Interest Payable							\$ 6,150	\$ 6,150	\$ 6,201
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 171,917	\$ 171,917	\$ 247,211
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (30,646)							\$ (30,646)	\$ (35,078)
Deferred Compensation Payable	\$ (40)							\$ (40)	\$ 36
Deductions Payable	\$ (2)							\$ (2)	\$ 2
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (30,688)							\$ (30,688)	\$ (35,040)
Revenue Collected in Advance	\$ 200,000							\$ 200,000	
Liabilities For Deposits	\$ 118							\$ 490	\$ 458
Jury Fees - Non-Interest							\$ 4,547	\$ 4,547	\$ 7,403
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 200,118						\$ 5,036	\$ 205,154	\$ 7,861
Total Liabilities	\$ 220,670	\$ 1,800	\$ 566				\$ 794,652	\$ 1,017,688	\$ 378,591
Fund Balance - Nonspendable	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Fund Balance - Restricted	\$ 48,000							\$ 48,000	\$ 650,323
Fund Balance - Committed	\$ 156,136							\$ 156,136	\$ 879,113
Fund Balance - Assigned	\$ 260,528	\$ 0	\$ 0					\$ 260,528	\$ (282,184)
Fund Balance - Unassigned	\$ 856,070	\$ (11,768)	\$ (31,701)					\$ 812,601	\$ (307,868)
Excess (Deficit) of Rev. Over Expenses/Op. Transfers									
Total Fund Balance	\$ 1,320,734	\$ (11,768)	\$ (31,701)					\$ 1,277,264	\$ 939,384
Total Liabilities and Fund Balance	\$ 1,541,404	\$ (9,968)	\$ (31,135)				\$ 794,652	\$ 2,294,952	\$ 1,317,975

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 2013/14											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2012/13		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 2,424,551	\$ 9,504					\$ 2,434,055	\$ 6,049,483	\$ 1,288,652	\$ 5,559,822	
Improvement and Modernization Fund	\$ (692)						\$ (692)	\$ 19,781	\$ 1	\$ 22,671	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 53,926						\$ 53,926	\$ 278,000	\$ 50,198	\$ 300,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 78,636						\$ 78,636	\$ 1,097,704	\$ 37,600	\$ 1,310,191	
Other Miscellaneous								\$ 45,117		\$ 30,574	
	\$ 2,556,421	\$ 9,504					\$ 2,565,925	\$ 7,480,085	\$ 1,376,451	\$ 7,223,258	
Grants											
AB 1058 Commissioner/Facilitator			\$ 26,784				\$ 26,784	\$ 456,276	\$ 37,164	\$ 456,276	
Other AOC Grants											
Non-AOC Grants			\$ 26,784				\$ 26,784	\$ 456,276	\$ 37,164	\$ 456,276	
Other Financing Sources											
Interest Income	\$ 59	\$ 0					\$ 60	\$ 1,660	\$ 186	\$ 3,500	
Investment Income											
Donations											
Local Fees	\$ 60,035						\$ 60,035	\$ 359,500	\$ 57,488	\$ 323,900	
Non-Fee Revenues	\$ 123						\$ 123	\$ 500	\$ 220	\$ 1,000	
Enhanced Collections		\$ 57,209					\$ 57,209	\$ 375,000	\$ 53,560	\$ 391,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted			\$ 84				\$ 84	\$ 1,800	\$ 128	\$ 2,000	
Reimbursement Other								\$ 1,750		\$ 2,750	
Sale of Fixed Assets											
Other Miscellaneous	\$ 98						\$ 98	\$ 260,000	\$ 32	\$ 26,000	
	\$ 60,316	\$ 57,293					\$ 117,609	\$ 1,000,210	\$ 111,613	\$ 750,150	
Total Revenues	\$ 2,616,737	\$ 66,797	\$ 26,784				\$ 2,710,317	\$ 8,946,571	\$ 1,525,229	\$ 8,429,684	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 871,730	\$ 500	\$ 25,249				\$ 897,479	\$ 4,175,382	\$ 878,301	\$ 3,894,548	
Temp Help	\$ 8,035						\$ 8,035	\$ 47,840			
Overtime	\$ 292						\$ 292	\$ 4,150	\$ 1,051	\$ 4,500	
Staff Benefits	\$ 369,616	\$ 181	\$ 9,756				\$ 379,553	\$ 1,660,206	\$ 375,320	\$ 1,696,448	
	\$ 1,249,673	\$ 681	\$ 35,005				\$ 1,285,359	\$ 5,887,578	\$ 1,254,672	\$ 5,595,496	
Operating Expenses and Equipment											
General Expense	\$ 56,528		\$ 1,381				\$ 57,910	\$ 214,919	\$ 40,359	\$ 216,445	
Printing	\$ 3,457						\$ 3,457	\$ 32,000	\$ 7,773	\$ 23,000	
Telecommunications	\$ 9,824		\$ 478				\$ 10,302	\$ 95,888	\$ 19,253	\$ 87,188	
Postage	\$ 6,043						\$ 6,043	\$ 43,350	\$ 11,807	\$ 51,375	
Insurance								\$ 2,600		\$ 2,600	
In-State Travel	\$ 2,226		\$ 591				\$ 2,817	\$ 25,125	\$ 5,235	\$ 26,175	
Out-of-State Travel											
Training	\$ 0		\$ 1,090				\$ 1,090	\$ 1,525	\$ 920	\$ 1,650	
Security Services	\$ 58,826		\$ 4,307				\$ 63,133	\$ 371,000	\$ 69,391	\$ 353,150	
Facility Operations	\$ 11,935		\$ 1,106				\$ 13,041	\$ 54,689	\$ 13,931	\$ 57,500	
Utilities											
Contracted Services	\$ 305,245	\$ 58,533	\$ 14,527				\$ 378,305	\$ 2,033,061	\$ 295,404	\$ 2,044,911	
Consulting and Professional Services	\$ 46,395						\$ 46,395	\$ 538,627	\$ 67,567	\$ 568,249	
Information Technology	\$ 7,148	\$ 19,257					\$ 26,405	\$ 157,231	\$ 41,440	\$ 137,960	
Major Equipment								\$ 5,000		\$ 5,000	
Other Items of Expense										\$ 50	
	\$ 507,628	\$ 77,790	\$ 23,480				\$ 608,897	\$ 3,575,015	\$ 573,129	\$ 3,575,203	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,460						\$ 3,460	\$ 100	\$ 74	\$ 100	
Judgements, Settlements and Claims								\$ 45,500	\$ 5,221	\$ 42,750	
Debt Service								\$ 50,000			
Other											
Capital Costs											
Internal Cost Recovery	\$ (95)	\$ 95					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 3,365	\$ 95					\$ 3,460	\$ 95,600	\$ 5,296	\$ 42,850	
Total Expenditures	\$ 1,760,666	\$ 78,665	\$ 58,485				\$ 1,897,717	\$ 9,558,193	\$ 1,833,097	\$ 9,213,549	
Excess (Deficit) of Revenues Over Expenditures	\$ 856,070	\$ (11,768)	\$ (31,701)				\$ 812,601	\$ (611,622)	\$ (307,868)	\$ (783,865)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 464,664	\$ 0	\$ 0				\$ 464,664	\$ 464,664	\$ 1,247,252	\$ 1,247,252	
Ending Balance (Deficit)	\$ 1,320,734	\$ (11,768)	\$ (31,701)				\$ 1,277,264	\$ (146,958)	\$ 939,384	\$ 463,387	