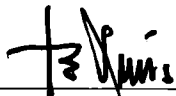


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

April 24, 2014

\_\_\_\_\_  
Date

Kings

\_\_\_\_\_  
Court

FY 13/14 3rd QTR

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Kings  
Court

FY 13/14 Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	The Court has amended the budget for FY 13-14.
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Kings  
 Court

FY 13-14 Q3

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)	85.6	82.6	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 March									
Fiscal Year 2013/14								2012/13	
	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	\$ 277,416	\$ (361)	\$ (61,024)				\$ 461,669	\$ 677,700	\$ 174,210
Payroll	\$ 1,216							\$ 1,216	\$ 14,637
Jury	\$ 20,000							\$ 20,000	\$ 20,000
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,627)	\$ (1,627)	\$ (30,188)
Credit Card									
Cash on Hand	\$ 2,750							\$ 2,750	\$ 2,950
Cash with County							\$ 72,911	\$ 72,911	\$ 56,618
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ 311,382</b>	<b>\$ (361)</b>	<b>\$ (61,024)</b>				<b>\$ 532,954</b>	<b>\$ 782,951</b>	<b>\$ 248,227</b>
Short Term Investment	\$ 386,310						\$ 149,186	\$ 535,496	\$ 416,505
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 386,310</b>						<b>\$ 149,186</b>	<b>\$ 535,496</b>	<b>\$ 416,505</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 204,585		\$ 62,177					\$ 266,763	\$ 347,651
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	\$ 32							\$ 32	\$ 61
<b>Total Receivables</b>	<b>\$ 204,617</b>	<b>\$ 0</b>	<b>\$ 62,177</b>				<b>\$ 0</b>	<b>\$ 266,795</b>	<b>\$ 347,712</b>
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 902,309</b>	<b>\$ (361)</b>	<b>\$ 1,153</b>				<b>\$ 682,140</b>	<b>\$ 1,585,241</b>	<b>\$ 1,012,444</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 9,330	\$ 0	\$ 0				\$ 0	\$ 9,330	\$ 57,927
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 32	\$ 32	\$ 61
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 152,330	\$ 152,330	\$ 151,814
Due to Other Governments	\$ 0		\$ 0				\$ 369,727	\$ 369,727	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 71							\$ 71	\$ 112
Interest							\$ 14	\$ 14	\$ 29
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 9,401</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 522,103</b>	<b>\$ 531,504</b>	<b>\$ 209,942</b>
Civil							\$ 70,147	\$ 70,147	\$ 73,410
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 72,911	\$ 72,911	\$ 56,618
Trust Interest Payable							\$ 6,154	\$ 6,154	\$ 6,146
Miscellaneous Trust									
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 149,211</b>	<b>\$ 149,211</b>	<b>\$ 136,174</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (3,068)							\$ (3,068)	\$ (39,041)
Deferred Compensation Payable	\$ (92)							\$ (92)	\$ (41)
Deductions Payable	\$ (4)							\$ (4)	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (3,165)</b>							<b>\$ (3,165)</b>	<b>\$ (39,082)</b>
Revenue Collected in Advance	\$ 0							\$ 0	
Liabilities For Deposits	\$ 118						\$ 490	\$ 608	\$ 608
Jury Fees - Non-Interest							\$ 10,336	\$ 10,336	\$ 6,047
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 118</b>						<b>\$ 10,826</b>	<b>\$ 10,944</b>	<b>\$ 6,654</b>
<b>Total Liabilities</b>	<b>\$ 6,354</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 682,140</b>	<b>\$ 688,494</b>	<b>\$ 313,688</b>
<b>Total Fund Balance</b>	<b>\$ 895,955</b>	<b>\$ (361)</b>	<b>\$ 1,153</b>					<b>\$ 896,747</b>	<b>\$ 698,757</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 902,309</b>	<b>\$ (361)</b>	<b>\$ 1,153</b>				<b>\$ 682,140</b>	<b>\$ 1,585,241</b>	<b>\$ 1,012,444</b>

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

For the month ended March										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,045,761	\$ 578,528					\$ 1,624,289	\$ 2,544,417	\$ 1,569,356	\$ 2,395,436
Traffic & Other Infractions	\$ 75,000	\$ 320					\$ 75,320	\$ 233,177	\$ 203,793	\$ 210,685
Other Criminal Cases	\$ 647,856	\$ 1,065					\$ 648,921	\$ 852,023	\$ 554,319	\$ 833,114
Civil	\$ 444,298	\$ 53,939					\$ 498,237	\$ 687,300	\$ 485,825	\$ 756,690
Family & Children Services	\$ 382,978	\$ 95,998			\$ 22,417		\$ 501,394	\$ 832,860	\$ 584,897	\$ 782,728
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 37,131	\$ 171,794					\$ 208,924	\$ 360,650	\$ 196,391	\$ 259,834
Juvenile Delinquency Services	\$ 33,636						\$ 33,636	\$ 56,166		\$ 54,318
Other Court Operations	\$ 157,386	\$ 29					\$ 157,415	\$ 260,526	\$ 188,376	\$ 316,295
Court Interpreters	\$ 137,333	\$ 55,717					\$ 193,050	\$ 278,700	\$ 191,418	\$ 146,222
Jury Services	\$ 104,532	\$ 29,129	\$ 18,101				\$ 151,762	\$ 281,012	\$ 179,580	\$ 242,308
Security		\$ 233,821					\$ 233,821	\$ 361,000	\$ 248,575	\$ 354,650
<b>Trial Court Operations Program</b>	<b>\$ 3,065,911</b>	<b>\$ 1,220,339</b>	<b>\$ 18,101</b>		<b>\$ 22,417</b>		<b>\$ 4,326,769</b>	<b>\$ 6,747,831</b>	<b>\$ 4,402,531</b>	<b>\$ 6,352,280</b>
Enhanced Collections	\$ 3,105	\$ 225,905			\$ 431		\$ 229,442	\$ 375,000	\$ 225,753	\$ 391,000
Other Non-Court Operations		\$ 6,300	\$ 193				\$ 6,493	\$ 8,500	\$ 6,481	\$ 8,400
<b>Non-Court Operations Program</b>	<b>\$ 3,105</b>	<b>\$ 232,205</b>	<b>\$ 193</b>		<b>\$ 431</b>		<b>\$ 235,935</b>	<b>\$ 383,500</b>	<b>\$ 232,234</b>	<b>\$ 399,400</b>
Executive Office	\$ 336,510	\$ 5,955					\$ 342,465	\$ 99,732	\$ 336,502	\$ (44,118)
Fiscal Services	\$ 226,993	\$ 4,231					\$ 231,225	\$ 303,510	\$ 205,856	\$ 341,379
Human Resources	\$ 213,912	\$ 14,256					\$ 228,168	\$ 321,603	\$ 222,773	\$ 330,337
Business & Facilities Services	\$ 129,325	\$ 534,871			\$ (22,849)		\$ 641,347	\$ 794,320	\$ 523,679	\$ 847,984
Information Technology	\$ 171,888	\$ 148,741					\$ 320,629	\$ 950,025	\$ 219,621	\$ 986,287
<b>Court Administration Program</b>	<b>\$ 1,078,627</b>	<b>\$ 708,056</b>			<b>\$ (22,849)</b>		<b>\$ 1,763,834</b>	<b>\$ 2,469,190</b>	<b>\$ 1,508,431</b>	<b>\$ 2,461,869</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 4,147,644</b>	<b>\$ 2,160,600</b>	<b>\$ 18,295</b>		<b>\$ 0</b>		<b>\$ 6,326,538</b>	<b>\$ 9,600,521</b>	<b>\$ 6,143,196</b>	<b>\$ 9,213,549</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 March											
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								
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 4,952,167	\$ 38,016					\$ 4,990,183	\$ 6,123,594	\$ 4,210,153	\$ 5,559,822	
Improvement and Modernization Fund	\$ 2,732						\$ 2,732	\$ 19,781	\$ 1,010	\$ 22,671	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 194,573						\$ 194,573	\$ 278,000	\$ 191,399	\$ 300,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 536,671						\$ 536,671	\$ 1,218,876	\$ 369,332	\$ 1,310,191	
Other Miscellaneous	\$ 45,117						\$ 45,117	\$ 45,117	\$ 45,117	\$ 30,574	
	\$ 5,731,260	\$ 38,016					\$ 5,769,276	\$ 7,685,368	\$ 4,817,011	\$ 7,223,258	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 253,950				\$ 253,950	\$ 456,276	\$ 280,142	\$ 456,276	
Other AOC Grants											
Non-AOC Grants											
			\$ 253,950				\$ 253,950	\$ 456,276	\$ 280,142	\$ 456,276	
<b>Other Financing Sources</b>											
Interest Income	\$ 1,252	\$ 15					\$ 1,267	\$ 1,660	\$ 1,487	\$ 3,500	
Investment Income											
Donations											
Local Fees	\$ 189,775	\$ 52,652					\$ 242,427	\$ 359,500	\$ 203,680	\$ 323,900	
Non-Fee Revenues	\$ 444						\$ 444	\$ 500	\$ 512	\$ 1,000	
Enhanced Collections		\$ 229,442					\$ 229,442	\$ 375,000	\$ 225,753	\$ 391,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 896					\$ 896	\$ 1,800	\$ 1,067	\$ 2,000	
Reimbursement Other	\$ 333						\$ 333	\$ 1,750	\$ 1,510	\$ 2,750	
Sale of Fixed Assets											
Other Miscellaneous	\$ 260,588						\$ 260,588	\$ 260,000	\$ 63,539	\$ 26,000	
	\$ 452,391	\$ 283,005					\$ 735,396	\$ 1,000,210	\$ 497,548	\$ 750,150	
<b>Total Revenues</b>	<b>\$ 6,183,651</b>	<b>\$ 321,021</b>	<b>\$ 253,950</b>				<b>\$ 6,758,621</b>	<b>\$ 9,141,854</b>	<b>\$ 5,594,701</b>	<b>\$ 8,429,684</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 2,778,894	\$ 34,167	\$ 116,506				\$ 2,929,567	\$ 4,255,382	\$ 2,916,902	\$ 3,894,548	
Temp Help	\$ 22,456						\$ 22,456	\$ 38,293			
Overtime	\$ 1,294						\$ 1,294	\$ 3,000	\$ 2,868	\$ 4,500	
Staff Benefits	\$ 1,151,958	\$ 823	\$ 41,546				\$ 1,194,327	\$ 1,646,938	\$ 1,210,485	\$ 1,696,448	
	\$ 3,954,602	\$ 34,990	\$ 158,052				\$ 4,147,644	\$ 5,943,613	\$ 4,130,255	\$ 5,595,496	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 125,488		\$ 3,096				\$ 128,584	\$ 222,119	\$ 109,195	\$ 216,445	
Printing	\$ 27,451		\$ 426				\$ 27,877	\$ 32,000	\$ 20,565	\$ 23,000	
Telecommunications	\$ 38,334		\$ 1,176				\$ 39,510	\$ 95,888	\$ 42,342	\$ 87,188	
Postage	\$ 32,332						\$ 32,332	\$ 38,800	\$ 33,313	\$ 51,375	
Insurance	\$ 2,885						\$ 2,885	\$ 2,600	\$ 2,549	\$ 2,600	
In-State Travel	\$ 11,247		\$ 4,021				\$ 15,267	\$ 22,475	\$ 17,033	\$ 26,175	
Out-of-State Travel											
Training	\$ 675		\$ 1,090				\$ 1,765	\$ 1,525	\$ 1,120	\$ 1,650	
Security Services	\$ 217,311		\$ 14,625				\$ 231,936	\$ 360,000	\$ 247,294	\$ 353,150	
Facility Operations	\$ 37,271		\$ 3,192				\$ 40,463	\$ 54,689	\$ 40,939	\$ 57,500	
Utilities											
Contracted Services	\$ 898,165	\$ 232,205	\$ 44,701				\$ 1,175,071	\$ 2,008,061	\$ 1,084,684	\$ 2,044,911	
Consulting and Professional Services	\$ 368,566						\$ 368,566	\$ 560,920	\$ 276,682	\$ 568,249	
Information Technology	\$ 42,589	\$ 53,756					\$ 96,344	\$ 157,231	\$ 109,024	\$ 137,960	
Major Equipment								\$ 5,000		\$ 5,000	
Other Items of Expense									\$ 50		
	\$ 1,802,312	\$ 285,961	\$ 72,327				\$ 2,160,600	\$ 3,561,308	\$ 1,984,790	\$ 3,575,203	
<b>Special Items of Expense</b>											
Grand Jury	\$ 193						\$ 193	\$ 100	\$ 74	\$ 100	
Jury Costs	\$ 18,101						\$ 18,101	\$ 45,500	\$ 28,108	\$ 42,750	
Judgements, Settlements and Claims								\$ 50,000			
Debt Service											
Other											
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (22,849)	\$ 431	\$ 22,417				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (4,554)	\$ 431	\$ 22,417				\$ 18,295	\$ 95,600	\$ 28,151	\$ 42,850	
<b>Total Expenditures</b>	<b>\$ 5,752,360</b>	<b>\$ 321,382</b>	<b>\$ 252,796</b>				<b>\$ 6,326,538</b>	<b>\$ 9,600,521</b>	<b>\$ 6,143,196</b>	<b>\$ 9,213,549</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ 431,291	\$ (361)	\$ 1,153				\$ 432,083	\$ (458,667)	\$ (548,495)	\$ (783,865)	
<b>Operating Transfers In (Out)</b>								\$ 0	\$ 0	\$ 0	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 464,664	\$ 0	\$ 0				\$ 464,664	\$ 464,664	\$ 1,247,252	\$ 1,247,252	
Ending Balance (Deficit)	<b>\$ 895,955</b>	<b>\$ (361)</b>	<b>\$ 1,153</b>				<b>\$ 896,747</b>	<b>\$ 5,997</b>	<b>\$ 698,757</b>	<b>\$ 463,387</b>	