

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.

TH Bank

Signature of Presiding Judge or Court Executive

9/27/11

Date

Kings

Court

2010-2011 4th

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT

Filled Court Employee Positions

Kings

Court

2010-2011 4th Qtr

Fiscal Year and Ending Quarter

	Total Authorized Court Positions ¹	Positions Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	91.1				90.1

¹ Total Authorized Positions (FTEs) pre-populated using information submitted in the court's FY 2010-2011 Schedule 7A.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Kings

Court

2010-2011 4th Qtr

Fiscal Year and Ending Quarter

FOOTNOTES

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

For the month ended Jun									
Fiscal Year 2010/11									2009/10
	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	\$ (136,803)	\$ (104)	\$ 0				\$ 2,691	\$ (134,216)	\$ (80,548)
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	\$ 162,595
Trust							\$ 191,023	\$ 191,023	\$ 956,874
Credit Card									
Cash on Hand	\$ 2,800							\$ 2,800	\$ 2,675
Cash with County	\$ 0						\$ 268,711	\$ 268,711	\$ 147,282
Total Cash	\$ (104,003)	\$ (104)	\$ 0				\$ 462,425	\$ 358,319	\$ 1,218,877
Short Term Investment	\$ 1,397,133	\$ 104					\$ 129,886	\$ 1,527,122	\$ 1,610,830
Investment in Financial Institution									
Total Investments	\$ 1,397,133	\$ 104					\$ 129,886	\$ 1,527,122	\$ 1,610,830
Accrued Revenue	\$ 20,749	\$ 0					\$ 0	\$ 20,749	\$ 2,266
Accounts Receivable - General	\$ 99,323		\$ 97,037					\$ 196,360	\$ 308,438
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 208,117						\$ 0	\$ 208,117	\$ 115,277
Due From Other Governments	\$ 26,572							\$ 26,572	\$ 22,063
Due From Other Courts	\$ 0	\$ 30,817					\$ 0	\$ 30,817	\$ 28,558
Due From State	\$ 198,316	\$ 274	\$ 16,061					\$ 214,651	\$ 187,834
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 428	\$ 130						\$ 558	
Total Receivables	\$ 553,504	\$ 31,221	\$ 113,098				\$ 0	\$ 697,823	\$ 664,437
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 300
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 300
Other Assets									
Total Other Assets									
Total Assets	\$ 1,846,634	\$ 31,221	\$ 113,098				\$ 592,311	\$ 2,583,264	\$ 3,494,444
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 74,228	\$ 30,152	\$ 4,150					\$ 108,530	\$ 102,977
Accounts Payable - General	\$ 58	\$ 0	\$ 0				\$ 0	\$ 58	\$ 0
Due to Other Funds	\$ 98,414	\$ 1,069	\$ 108,634				\$ 558	\$ 208,674	\$ 115,277
Due to Other Courts	\$ 6,520							\$ 6,520	\$ 1,592
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 132,439	\$ 132,439	\$ 162,595
Due to Other Governments	\$ 53,692		\$ 314					\$ 54,006	\$ 142,590
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 9
Interest							\$ 8	\$ 8	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 232,912	\$ 31,221	\$ 113,098				\$ 133,004	\$ 510,235	\$ 525,040
Civil							\$ 173,234	\$ 173,234	\$ 942,530
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 268,711	\$ 268,711	\$ 147,282
Trust Interest Payable							\$ 6,128	\$ 6,128	\$ 6,559
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 448,073	\$ 448,073	\$ 1,096,371
Accrued Payroll	\$ 78,979							\$ 78,979	\$ 62,813
Benefits Payable	\$ 1,183	\$ 0						\$ 1,183	\$ 15,717
Deferred Compensation Payable	\$ 0							\$ 0	\$ 9
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 1,340							\$ 1,340	\$ 0
Total Payroll Liabilities	\$ 81,501	\$ 0						\$ 81,501	\$ 78,539
Revenue Collected in Advance	\$ 0							\$ 0	
Liabilities For Deposits							\$ 458	\$ 458	
Jury Fees - Non-Interest							\$ 10,775	\$ 10,775	\$ 7,263
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities	\$ 0							\$ 0	
Total Other Liabilities	\$ 0						\$ 11,233	\$ 11,233	\$ 7,263
Total Liabilities	\$ 314,413	\$ 31,221	\$ 113,098				\$ 592,311	\$ 1,051,043	\$ 1,707,213
Fund Balance - Restricted	\$ 0	\$ 0	\$ 0					\$ 0	\$ 49,000
Fund Balance - Unrestricted									
Designated	\$ 1,787,230							\$ 1,787,230	\$ 2,345,033
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 50,126
Excess (Deficit) of Rev. Over Expenses/Op.	\$ (255,009)	\$ 0	\$ 0					\$ (255,009)	\$ (656,929)
Total Fund Balance	\$ 1,532,221	\$ 0	\$ 0					\$ 1,532,221	\$ 1,787,230
Total Liabilities and Fund Balance	\$ 1,846,634	\$ 31,221	\$ 113,098				\$ 592,311	\$ 2,583,264	\$ 3,494,444

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

For the month ended Jun											
Fiscal Year 2010/11										2009/10	
	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	\$ 8,139,672						\$ 8,139,672	\$ 7,895,830	\$ 7,609,266	\$ 7,417,873	
Trial Court Improvement Fund	\$ 22,680						\$ 22,680	\$ 22,171	\$ 28,073	\$ 28,871	
Judicial Administration Efficiency & Mod Fund	\$ 96,829						\$ 96,829	\$ 96,829			
Judges' Compensation (45.25)	\$ 37,233						\$ 37,233	\$ 60,000	\$ 60,000	\$ 52,500	
Court Interpreter (45.45)	\$ 230,626						\$ 230,626	\$ 317,363	\$ 251,394	\$ 366,839	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 574,735						\$ 574,735	\$ 680,111	\$ 638,774	\$ 614,869	
Other Miscellaneous										\$ 5,000	
	\$ 9,101,776						\$ 9,101,776	\$ 9,072,304	\$ 8,587,507	\$ 8,485,952	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 461,211				\$ 461,211	\$ 459,458	\$ 451,495	\$ 454,643	
Other AOC Grants									\$ 0		
Non-AOC Grants	\$ 0		\$ 461,211				\$ 461,211	\$ 459,458	\$ 451,495	\$ 454,643	
Other Financing Sources											
Interest Income	\$ 9,813	\$ 0					\$ 9,813	\$ 12,000	\$ 14,873	\$ 40,000	
Investment Income											
Donations											
Local Fees	\$ 263,908						\$ 263,908	\$ 253,000	\$ 254,263	\$ 229,600	
Non-Fee Revenues	\$ 8,285						\$ 8,285	\$ 1,000	\$ 1,534	\$ 1,000	
Enhanced Collections		\$ 376,986					\$ 376,986	\$ 396,500	\$ 390,765	\$ 253,850	
Escheatment											
Prior Year Revenue									\$ (82,969)		
County Program - Restricted		\$ 2,623					\$ 2,623	\$ 3,000	\$ 2,966	\$ 3,000	
Reimbursement Other	\$ 14,875						\$ 14,875	\$ 2,500	\$ 3,513	\$ 5,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,062						\$ 2,062	\$ 1,000	\$ 3,914		
	\$ 298,943	\$ 379,609					\$ 678,552	\$ 669,000	\$ 588,859	\$ 532,450	
Total Revenues	\$ 9,400,719	\$ 379,609	\$ 461,211				\$ 10,241,539	\$ 10,200,762	\$ 9,627,861	\$ 9,473,045	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,287,839	\$ 3,931	\$ 278,945				\$ 4,570,715	\$ 4,842,444	\$ 4,528,728	\$ 4,857,466	
Temp Help	\$ 23,100						\$ 23,100	\$ 30,160	\$ 10,115		
Overtime	\$ 8,157						\$ 8,157	\$ 14,800	\$ 12,671	\$ 40,300	
Staff Benefits	\$ 1,577,470	\$ 1,240	\$ 95,362				\$ 1,674,071	\$ 1,751,552	\$ 1,632,709	\$ 1,832,041	
	\$ 5,896,566	\$ 5,171	\$ 374,307				\$ 6,276,044	\$ 6,638,956	\$ 6,184,223	\$ 6,729,807	
Operating Expenses and Equipment											
General Expense	\$ 299,549		\$ 7,552				\$ 307,101	\$ 265,783	\$ 221,523	\$ 278,166	
Printing	\$ 48,559		\$ 1,113				\$ 49,672	\$ 54,800	\$ 24,636	\$ 47,850	
Telecommunications	\$ 78,567		\$ 1,798				\$ 80,364	\$ 97,800	\$ 138,422	\$ 179,346	
Postage	\$ 63,646						\$ 63,646	\$ 68,350	\$ 62,939	\$ 63,500	
Insurance	\$ 2,558						\$ 2,558	\$ 3,400	\$ 2,524	\$ 3,400	
In-State Travel	\$ 28,175		\$ 6,310				\$ 34,484	\$ 37,750	\$ 32,967	\$ 35,523	
Out-of-State Travel									\$ 1,792		
Training	\$ 1,180		\$ 1,428				\$ 2,608	\$ 4,475	\$ 2,857	\$ 4,800	
Security Services	\$ 1,245,440		\$ 35,527				\$ 1,280,966	\$ 1,384,997	\$ 1,221,725	\$ 1,407,850	
Facility Operations	\$ 77,529		\$ 6,120				\$ 83,649	\$ 86,000	\$ 74,623	\$ 54,500	
Utilities											
Contracted Services	\$ 1,164,055	\$ 379,351	\$ 30,446				\$ 1,573,852	\$ 1,654,721	\$ 1,655,865	\$ 1,545,600	
Consulting and Professional Services	\$ 369,647		\$ 3,771				\$ 373,419	\$ 455,354	\$ 431,372	\$ 456,350	
Information Technology	\$ 317,105						\$ 317,105	\$ 391,900	\$ 185,751	\$ 415,396	
Major Equipment								\$ 36,000		\$ 19,000	
Other Items of Expense	\$ (256)						\$ (256)		\$ 383	\$ 200	
	\$ 3,695,752	\$ 379,351	\$ 94,064				\$ 4,169,166	\$ 4,541,330	\$ 4,057,378	\$ 4,511,481	
Special Items of Expense											
Grand Jury	\$ 487						\$ 487	\$ 850	\$ 292	\$ 500	
Jury Costs	\$ 56,410						\$ 56,410	\$ 47,500	\$ 42,896	\$ 46,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (75,726)	\$ 864	\$ 74,861				\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ (5,559)						\$ (5,559)				
	\$ (24,387)	\$ 864	\$ 74,861				\$ 51,338	\$ 48,350	\$ 43,188	\$ 46,500	
Total Expenditures	\$ 9,567,931	\$ 385,386	\$ 543,232				\$ 10,496,549	\$ 11,228,636	\$ 10,284,790	\$ 11,287,788	
Excess (Deficit) of Revenues Over Expenditures	\$ (167,212)	\$ (5,777)	\$ (82,021)				\$ (255,009)	\$ (1,027,874)	\$ (656,929)	\$ (1,814,743)	
Operating Transfers In (Out)	\$ (87,798)	\$ 5,777	\$ 82,021				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,787,230	\$ 0	\$ 0				\$ 1,787,230	\$ 1,787,230	\$ 2,444,159	\$ 2,444,159	
Ending Balance (Deficit)	\$ 1,532,221	\$ 0	\$ 0				\$ 1,532,221	\$ 759,356	\$ 1,787,230	\$ 629,416	

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

For the month ended Jun										
Fiscal Year 2010/11									2009/10	
	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	\$ 1,543,002	\$ 880,630					\$ 2,423,633	\$ 2,611,241	\$ 2,434,375	\$ 2,513,487
Traffic & Other Infractions	\$ 299,222	\$ 674					\$ 299,895	\$ 278,314	\$ 317,391	\$ 306,161
Other Criminal Cases	\$ 793,592	\$ 4,408					\$ 798,001	\$ 773,321	\$ 753,227	\$ 803,630
Civil	\$ 627,052	\$ 223,347					\$ 850,400	\$ 1,013,870	\$ 709,730	\$ 850,185
Family & Children Services	\$ 834,681	\$ 82,060			\$ 74,861		\$ 991,603	\$ 987,365	\$ 948,099	\$ 949,128
Probate, Guardianship & Mental Health Services										
Juvenile Dependency Services	\$ 35,047	\$ 172,023					\$ 207,069	\$ 199,671	\$ 199,672	\$ 214,000
Juvenile Delinquency Services	\$ 42,653						\$ 42,653	\$ 79,805	\$ 75,259	\$ 72,985
Other Court Operations	\$ 264,155	\$ 373					\$ 264,528	\$ 303,412	\$ 175,245	\$ 185,019
Court Interpreters	\$ 187,314	\$ 110,434					\$ 297,747	\$ 315,931	\$ 253,968	\$ 357,557
Jury Services	\$ 201,326	\$ 79,264	\$ 56,410				\$ 337,000	\$ 339,947	\$ 397,672	\$ 427,241
Security		\$ 1,336,032					\$ 1,336,032	\$ 1,398,097	\$ 1,228,738	\$ 1,417,600
Trial Court Operations Program	\$ 4,828,044	\$ 2,889,246	\$ 56,410		\$ 74,861		\$ 7,848,561	\$ 8,300,974	\$ 7,493,376	\$ 8,096,993
Enhanced Collections	\$ 5,171	\$ 370,951			\$ 864		\$ 376,986	\$ 396,500	\$ 390,765	\$ 253,850
Other Non-Court Operations		\$ 8,501	\$ 487				\$ 8,988	\$ 8,900	\$ 8,778	\$ 8,900
Non-Court Operations Program	\$ 5,171	\$ 379,452	\$ 487		\$ 864		\$ 385,975	\$ 405,400	\$ 399,543	\$ 262,750
Executive Office	\$ 411,673	\$ 883					\$ 412,556	\$ 447,659	\$ 475,143	\$ 720,594
Fiscal Services	\$ 319,799	\$ 46,239					\$ 366,038	\$ 395,083	\$ 381,684	\$ 374,968
Human Resources	\$ 265,197	\$ 32,266					\$ 297,463	\$ 315,975	\$ 284,656	\$ 316,342
Business & Facilities Services	\$ 183,712	\$ 701,628			\$ (75,726)	\$ (5,559)	\$ 804,056	\$ 978,335	\$ 844,893	\$ 1,063,700
Information Technology	\$ 262,447	\$ 119,453					\$ 381,901	\$ 385,210	\$ 405,493	\$ 452,441
Court Administration Program	\$ 1,442,829	\$ 900,469			\$ (75,726)	\$ (5,559)	\$ 2,262,013	\$ 2,522,262	\$ 2,391,870	\$ 2,928,045
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,276,044	\$ 4,169,166	\$ 56,897		\$ 0	\$ (5,559)	\$ 10,496,549	\$ 11,228,636	\$ 10,284,790	\$ 11,287,788

