

**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.

Todd H Burk  
Signature of Presiding Judge or Court Executive

7/6/2011  
Date

Kings  
Court

2010-2011 3rd  
Fiscal Year and Ending Quarter

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

For the month ended Mar									
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						
<b>ASSETS</b>									
Operations	\$ 262,114	\$ (4,666)	\$ (325,050)				\$ 6,182	\$ (61,419)	\$ 147,200
Payroll	\$ 0							\$ 0	\$ (7,172)
Jury	\$ 20,000							\$ 20,000	\$ 20,000
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 124,802
Trust							\$ 673,228	\$ 673,228	\$ 911,026
Credit Card									
Cash on Hand	\$ 2,700							\$ 2,700	\$ 2,675
Cash with County	\$ 0						\$ 329,708	\$ 329,708	\$ 149,684
Total Cash	\$ 294,814	\$ (4,666)	\$ (325,050)				\$ 1,009,118	\$ 974,216	\$ 1,358,215
Short Term Investment	\$ 1,485,181	\$ 104					\$ 141,436	\$ 1,626,721	\$ 1,473,631
Investment in Financial Institution									
Total Investments	\$ 1,485,181	\$ 104					\$ 141,436	\$ 1,626,721	\$ 1,473,631
Accrued Revenue	\$ 0						\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 122,344		\$ 351,158					\$ 473,502	\$ 513,627
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 356						\$ 0	\$ 356	\$ 412
Due From Other Governments	\$ 0							\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 122,700	\$ 0	\$ 351,158				\$ 0	\$ 473,858	\$ 514,038
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	\$ 1,902,696	\$ (4,562)	\$ 26,108				\$ 1,150,554	\$ 3,074,795	\$ 3,345,884
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 38,982	\$ 0	\$ 314				\$ 0	\$ 39,297	\$ 68,767
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 356	\$ 356	\$ 412
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 147,605	\$ 147,605	\$ 124,802
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 363							\$ 363	\$ 0
Interest							\$ 104	\$ 104	\$ 132
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 39,346	\$ 0	\$ 314				\$ 148,065	\$ 187,725	\$ 194,112
Civil							\$ 656,910	\$ 656,910	\$ 893,498
Criminal	\$ 0						\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 329,708	\$ 329,708	\$ 149,684
Trust Interest Payable							\$ 6,103	\$ 6,103	\$ 6,305
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 992,721	\$ 992,721	\$ 1,049,487
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (39,446)	\$ 0						\$ (39,446)	\$ (31,221)
Deferred Compensation Payable	\$ 0							\$ 0	\$ (8,357)
Deductions Payable	\$ 0							\$ 0	\$ (18)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (39,446)	\$ 0						\$ (39,446)	\$ (39,597)
Revenue Collected in Advance									
Liabilities For Deposits							\$ 458	\$ 458	
Jury Fees - Non-Interest							\$ 9,310	\$ 9,310	\$ 10,679
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 0						\$ 9,768	\$ 9,768	\$ 10,679
Total Liabilities	\$ (100)	\$ 0	\$ 314				\$ 1,150,554	\$ 1,150,768	\$ 1,214,681
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.	\$ 115,566	\$ (4,562)	\$ 25,794					\$ 136,797	\$ (312,956)
Total Fund Balance	\$ 1,902,796	\$ (4,562)	\$ 25,794					\$ 1,924,027	\$ 2,131,203
Total Liabilities and Fund Balance	\$ 1,902,696	\$ (4,562)	\$ 26,108				\$ 1,150,554	\$ 3,074,795	\$ 3,345,884

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

For the month ended Mar										
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						
		Non-Grant	Grant							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 5,958,186					\$ 5,958,186	\$ 7,895,830	\$ 5,611,961	\$ 7,417,873	
Trial Court Improvement Fund	\$ (1)					\$ (1)	\$ 22,171	\$ 4,065	\$ 28,871	
Judicial Administration Efficiency & Mod Fund	\$ 96,829					\$ 96,829	\$ 96,829			
Judges' Compensation (45.25)	\$ 28,459					\$ 28,459	\$ 60,000	\$ 45,000	\$ 52,500	
Court Interpreter (45.45)	\$ 170,487					\$ 170,487	\$ 317,363	\$ 177,045	\$ 366,839	
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 339,053					\$ 339,053	\$ 680,111	\$ 456,502	\$ 614,869	
Other Miscellaneous									\$ 5,000	
	\$ 6,593,013					\$ 6,593,013	\$ 9,072,304	\$ 6,294,574	\$ 8,485,952	
Grants										
AB 1058 Commissioner/Facilitator	\$ 3,915		\$ 348,045			\$ 351,960	\$ 459,458	\$ 296,145	\$ 454,643	
Other AOC Grants								\$ 0		
Non-AOC Grants										
	\$ 3,915		\$ 348,045			\$ 351,960	\$ 459,458	\$ 296,145	\$ 454,643	
Other Financing Sources										
Interest Income	\$ 5,645	\$ 12				\$ 5,657	\$ 12,000	\$ 9,371	\$ 40,000	
Investment Income										
Donations										
Local Fees	\$ 150,189					\$ 150,189	\$ 253,000	\$ 162,882	\$ 229,600	
Non-Fee Revenues	\$ 6,078					\$ 6,078	\$ 1,000	\$ 1,171	\$ 1,000	
Enhanced Collections		\$ 234,713				\$ 234,713	\$ 396,500	\$ 219,508	\$ 253,850	
Escheatment										
Prior Year Revenue								\$ (82,969)		
County Program - Restricted		\$ 1,725				\$ 1,725	\$ 3,000	\$ 1,848	\$ 3,000	
Reimbursement Other	\$ 4,918					\$ 4,918	\$ 2,500	\$ 1,704	\$ 5,000	
Sale of Fixed Assets										
Other Miscellaneous	\$ 1,944					\$ 1,944	\$ 1,000	\$ 2,858		
	\$ 168,774	\$ 236,450				\$ 405,224	\$ 669,000	\$ 316,372	\$ 532,450	
Total Revenues	\$ 6,765,702	\$ 236,450	\$ 348,045			\$ 7,350,198	\$ 10,200,762	\$ 6,907,091	\$ 9,473,045	
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 3,083,620	\$ 2,370	\$ 183,648			\$ 3,269,638	\$ 4,842,444	\$ 3,281,425	\$ 4,857,466	
Temp Help	\$ 20,375					\$ 20,375	\$ 30,160	\$ 6,199		
Overtime	\$ 6,388					\$ 6,388	\$ 14,800	\$ 8,391	\$ 40,300	
Staff Benefits	\$ 1,189,368	\$ 738	\$ 64,114			\$ 1,254,220	\$ 1,751,552	\$ 1,176,339	\$ 1,832,041	
	\$ 4,299,752	\$ 3,108	\$ 247,762			\$ 4,550,622	\$ 6,638,956	\$ 4,472,355	\$ 6,729,807	
Operating Expenses and Equipment										
General Expense	\$ 177,262		\$ 5,331			\$ 182,593	\$ 265,783	\$ 166,717	\$ 278,166	
Printing	\$ 40,981		\$ 1,001			\$ 41,982	\$ 54,800	\$ 18,051	\$ 47,850	
Telecommunications	\$ 63,773		\$ 1,315			\$ 65,089	\$ 97,800	\$ 105,919	\$ 179,346	
Postage	\$ 44,139					\$ 44,139	\$ 68,350	\$ 46,840	\$ 63,500	
Insurance	\$ 2,558					\$ 2,558	\$ 3,400	\$ 2,524	\$ 3,400	
In-State Travel	\$ 16,391		\$ 5,552			\$ 21,944	\$ 37,750	\$ 20,644	\$ 35,523	
Out-of-State Travel								\$ 1,423		
Training	\$ 1,180		\$ 1,428			\$ 2,608	\$ 4,475	\$ 2,477	\$ 4,800	
Security Services	\$ 597,724		\$ 21,326			\$ 619,050	\$ 1,384,997	\$ 805,703	\$ 1,407,850	
Facility Operations	\$ 59,557		\$ 4,590			\$ 64,147	\$ 86,000	\$ 54,391	\$ 54,500	
Utilities										
Contracted Services	\$ 815,112	\$ 237,339	\$ 23,396			\$ 1,075,847	\$ 1,654,721	\$ 1,099,090	\$ 1,545,600	
Consulting and Professional Services	\$ 230,502		\$ 2,514			\$ 233,016	\$ 455,354	\$ 300,648	\$ 456,350	
Information Technology	\$ 282,469					\$ 282,469	\$ 391,900	\$ 94,787	\$ 415,396	
Major Equipment							\$ 36,000		\$ 19,000	
Other Items of Expense	\$ (216)					\$ (216)		\$ 393	\$ 200	
	\$ 2,331,433	\$ 237,339	\$ 66,453			\$ 2,635,225	\$ 4,541,330	\$ 2,719,609	\$ 4,511,481	
Special Items of Expense										
Grand Jury	\$ 413					\$ 413	\$ 850	\$ 86	\$ 500	
Jury Costs	\$ 27,140					\$ 27,140	\$ 47,500	\$ 27,998	\$ 46,000	
Judgements, Settlements and Claims										
Debt Service										
Other										
Internal Cost Recovery	\$ (11,761)	\$ 565	\$ 11,196			\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment										
	\$ 15,792	\$ 565	\$ 11,196			\$ 27,553	\$ 48,350	\$ 28,083	\$ 46,500	
Total Expenditures	\$ 6,646,977	\$ 241,013	\$ 325,411			\$ 7,213,400	\$ 11,228,636	\$ 7,220,047	\$ 11,287,788	
Excess (Deficit) of Revenues Over Expenditures	\$ 118,726	\$ (4,562)	\$ 22,634			\$ 136,797	\$ (1,027,874)	\$ (312,956)	\$ (1,814,743)	
Operating Transfers In (Out)	\$ (3,160)		\$ 3,160			\$ 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)	\$ 1,902,796	\$ (4,562)	\$ 25,794			\$ 1,924,027	\$ 759,356	\$ 2,131,203	\$ 629,416	

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

For the month ended Mar									
Fiscal Year 2010/11								2009/10	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	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	\$ 1,131,525	\$ 633,906				\$ 1,765,431	\$ 2,611,241	\$ 1,744,368	\$ 2,513,487
Traffic & Other Infractions	\$ 213,804	\$ 375				\$ 214,179	\$ 278,314	\$ 234,435	\$ 306,161
Other Criminal Cases	\$ 552,011	\$ 2,951				\$ 554,962	\$ 773,321	\$ 550,689	\$ 803,630
Civil	\$ 465,002	\$ 204,619				\$ 669,621	\$ 1,013,870	\$ 500,053	\$ 850,185
Family & Children Services	\$ 619,633	\$ 61,239		\$ 11,196		\$ 692,068	\$ 987,365	\$ 649,515	\$ 949,128
Probate, Guardianship & Mental Health Services									
Juvenile Dependency Services	\$ 20,379	\$ 103,047				\$ 123,426	\$ 199,671	\$ 123,182	\$ 214,000
Juvenile Delinquency Services	\$ 42,653					\$ 42,653	\$ 79,805	\$ 52,669	\$ 72,985
Other Court Operations	\$ 185,401	\$ 285				\$ 185,686	\$ 303,412	\$ 119,412	\$ 185,019
Court Interpreters	\$ 129,374	\$ 87,599				\$ 216,973	\$ 315,931	\$ 176,588	\$ 357,557
Jury Services	\$ 151,355	\$ 73,110	\$ 27,140			\$ 251,605	\$ 339,947	\$ 259,902	\$ 427,241
Security		\$ 621,228				\$ 621,228	\$ 1,398,097	\$ 811,409	\$ 1,417,600
Trial Court Operations Program	\$ 3,511,138	\$ 1,788,358	\$ 27,140	\$ 11,196		\$ 5,337,832	\$ 8,300,974	\$ 5,222,222	\$ 8,096,993
Enhanced Collections	\$ 3,108	\$ 231,039		\$ 565		\$ 234,713	\$ 396,500	\$ 219,508	\$ 253,850
Other Non-Court Operations		\$ 6,401	\$ 413			\$ 6,814	\$ 8,900	\$ 6,472	\$ 8,900
Non-Court Operations Program	\$ 3,108	\$ 237,440	\$ 413	\$ 565		\$ 241,527	\$ 405,400	\$ 225,979	\$ 262,750
Executive Office	\$ 293,130	\$ 712				\$ 293,842	\$ 447,659	\$ 340,725	\$ 720,594
Fiscal Services	\$ 233,700	\$ 28,471				\$ 262,171	\$ 395,083	\$ 275,769	\$ 374,968
Human Resources	\$ 195,723	\$ 24,547				\$ 220,270	\$ 315,975	\$ 208,347	\$ 316,342
Business & Facilities Services	\$ 133,855	\$ 477,257		\$ (11,761)		\$ 599,352	\$ 978,335	\$ 633,845	\$ 1,063,700
Information Technology	\$ 179,967	\$ 78,439				\$ 258,406	\$ 385,210	\$ 313,160	\$ 452,441
Court Administration Program	\$ 1,036,376	\$ 609,427		\$ (11,761)		\$ 1,634,042	\$ 2,522,262	\$ 1,771,845	\$ 2,928,045
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	\$ 4,550,622	\$ 2,635,225	\$ 27,553	\$ 0		\$ 7,213,400	\$ 11,228,636	\$ 7,220,047	\$ 11,287,788