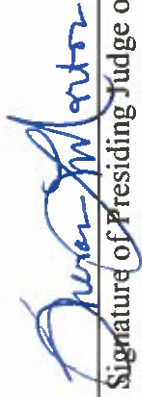


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

12-2-2013  
Date

\_\_\_\_\_  
Fresno  
Court

\_\_\_\_\_  
FY13/14 1<sup>st</sup> Qtr (09/30/13)  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Fresno  
Court

FY13/14 1<sup>st</sup> Qtr (09/30/13)  
Fiscal Year and Ending Quarter

**FOOTNOTES**

1	NOTE: Constraints displayed in the Balance Sheet statement do not accurately reflect the current constraints on the Court's fund balance.
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

Fresno  
 Court

---

FY13/14    1<sup>st</sup> Qtr (09/30/13)  
 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)	441.45	425.40			

<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 Fresno  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended September									
Fiscal Year 2013/14									
	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	\$ (42,588)	\$ 808,970	\$ (1,092,244)				\$ 5,851,475	\$ 5,525,813	\$ 5,783,384
Payroll	\$ (458,631)	\$ (16,720)	\$ (95,585)					\$ (570,937)	\$ (479,943)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 20,000							\$ 20,000	\$ 10,000
Other	\$ 30,000							\$ 30,000	\$ 30,000
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (582,662)	\$ (582,662)	\$ (205,001)
Credit Card									
Cash on Hand	\$ 11,784							\$ 11,784	\$ 11,784
Cash with County	\$ 42,083	\$ 0	\$ 0				\$ 1,721,497	\$ 1,783,579	\$ 1,871,159
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ (367,352)</b>	<b>\$ 792,249</b>	<b>\$ (1,187,830)</b>				<b>\$ 6,990,309</b>	<b>\$ 6,197,377</b>	<b>\$ 7,031,382</b>
Short Term Investment	\$ 13,039,106						\$ 2,224,674	\$ 15,263,779	\$ 8,027,182
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 13,039,106</b>						<b>\$ 2,224,674</b>	<b>\$ 15,263,779</b>	<b>\$ 8,027,182</b>
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 39,518		\$ 994,964					\$ 1,034,482	\$ 452,007
Dishonored Checks									
Due From Employee	\$ (58)	\$ 0						\$ (58)	\$ 7,449
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									\$ 118
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,049							\$ 2,049	\$ 2,131
<b>Total Receivables</b>	<b>\$ 41,510</b>	<b>\$ 0</b>	<b>\$ 994,964</b>				<b>\$ 0</b>	<b>\$ 1,036,473</b>	<b>\$ 481,705</b>
Prepaid Expenses - General	\$ 34,292		\$ 0					\$ 34,292	\$ 35,293
Salary and Travel Advances			\$ 0					\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 34,292</b>		<b>\$ 0</b>					<b>\$ 34,292</b>	<b>\$ 35,293</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 12,717,555</b>	<b>\$ 792,249</b>	<b>\$ (192,866)</b>				<b>\$ 9,214,983</b>	<b>\$ 22,531,921</b>	<b>\$ 15,555,562</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 299,202	\$ 8,988	\$ 0				\$ 0	\$ 308,190	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 2,049	\$ 2,049	\$ 2,249
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 1,201,871	\$ 1,201,871	\$ 1,291,441
Due to Other Governments	\$ 0		\$ 37					\$ 37	\$ 37
AB145 Due to Other Government Agency							\$ 327,061	\$ 327,061	\$ 320,939
Due to Other Public Agencies									
Sales and Use Tax	\$ 32		\$ 0					\$ 32	\$ 13
Interest							\$ 643	\$ 643	\$ 779
Miscellaneous Accts. Pay and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 299,233</b>	<b>\$ 8,988</b>	<b>\$ 37</b>				<b>\$ 1,531,824</b>	<b>\$ 1,839,882</b>	<b>\$ 1,815,458</b>
Civil							\$ 5,189,896	\$ 5,189,896	\$ 5,639,578
Criminal							\$ 761,794	\$ 761,794	\$ 1,133,209
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 1,721,497	\$ 1,721,497	\$ 1,827,426
Trust Interest Payable							\$ 10,372	\$ 10,372	\$ 5,923
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 7,683,359</b>	<b>\$ 7,683,359</b>	<b>\$ 8,808,136</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (162,823)							\$ (162,823)	\$ (151,385)
Deferred Compensation Payable	\$ 15,384							\$ 15,384	\$ 17,557
Deductions Payable	\$ 854,673							\$ 854,673	\$ 863,232
Payroll Clearing								\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 707,235</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 707,235</b>	<b>\$ 729,405</b>
Revenue Collected in Advance	\$ 0		\$ 40,654					\$ 40,654	\$ 0
Liabilities For Deposits	\$ 38,599							\$ 38,599	\$ 47,175
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 38,599</b>		<b>\$ 40,654</b>					<b>\$ 79,252</b>	<b>\$ 47,175</b>
<b>Total Liabilities</b>	<b>\$ 1,045,067</b>	<b>\$ 8,988</b>	<b>\$ 40,891</b>				<b>\$ 9,214,983</b>	<b>\$ 10,309,728</b>	<b>\$ 10,988,174</b>
<b>Total Fund Balance</b>	<b>\$ 11,672,488</b>	<b>\$ 783,261</b>	<b>\$ (233,557)</b>					<b>\$ 12,222,193</b>	<b>\$ 4,567,389</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 12,717,555</b>	<b>\$ 792,249</b>	<b>\$ (192,866)</b>				<b>\$ 9,214,983</b>	<b>\$ 22,531,921</b>	<b>\$ 15,555,562</b>

Superior Court of California, County of Fresno  
 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					Proprietary Funds	Fiduciary Funds	Total Funds (Info Purposes Only)	Current Budget (Annual)	2012/13			
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info Purposes Only)	Current Budget (Annual)	Total Funds (Info Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
<b>REVENUES</b>													
State Financing Sources													
Trial Court Trust Fund	\$ 14,949,736	\$ 23,821					\$ 14,973,557	\$ 39,172,074	\$ 7,739,010	\$ 38,564,264			
Improvement and Modernization Fund	\$ (9,776)						\$ (9,776)	\$ 132,973	\$ 0	\$ 132,973			
Judges' Compensation (45 25)	\$ 109,251						\$ 109,251	\$ 437,000	\$ 109,251	\$ 437,000			
Court Interpreter (45 45)	\$ 406,420						\$ 406,420	\$ 2,082,833	\$ 229,984	\$ 2,159,314			
Civil Coordination Reimbursement (45 55)													
MOU Reimbursements (45 10 and General)	\$ 624,079						\$ 624,079	\$ 3,554,808	\$ 533,143	\$ 3,427,608			
Other Miscellaneous								\$ 3,340,364		\$ 5,493,052			
	\$ 18,079,710	\$ 23,821					\$ 18,103,531	\$ 46,719,652	\$ 8,811,368	\$ 50,214,211			
Grants													
AB 1058 Commissioner/Facilitator			\$ 430,419				\$ 430,419	\$ 2,391,925	\$ (54)	\$ 2,522,817			
Other AOC Grants	\$ (298)		\$ 55,078				\$ 54,782	\$ 318,390	\$ (2,154)	\$ 282,042			
Non-AOC Grants			\$ 19,080				\$ 19,080	\$ 276,948	\$ 0	\$ 408,371			
	\$ (298)		\$ 504,577				\$ 504,281	\$ 2,987,263	\$ (2,208)	\$ 3,211,230			
Other Financing Sources													
Interest Income	\$ 1,559	\$ 10					\$ 1,569	\$ 23,260	\$ 1,881	\$ 70,950			
Investment Income													
Donations													
Local Fees	\$ 217,932						\$ 217,932	\$ 1,420,000	\$ 204,840	\$ 1,563,000			
Non-Fee Revenues													
Enhanced Collections		\$ 265,883					\$ 265,883	\$ 1,590,876	\$ 312,412	\$ 1,773,718			
Escheatment													
Prior Year Revenue									\$ (1,469)				
County Program - Restricted		\$ 17,592					\$ 17,592	\$ 200,000	\$ 15,983	\$ 217,000			
Reimbursement Other	\$ 55,027						\$ 55,027	\$ 330,100	\$ 48,562	\$ 228,000			
Sale of Fixed Assets	\$ 100						\$ 100		\$ 3,637				
Other Miscellaneous	\$ 23,161						\$ 23,161	\$ 70,000	\$ 20,181	\$ 82,209			
	\$ 297,779	\$ 283,485					\$ 581,265	\$ 3,634,038	\$ 805,787	\$ 3,912,877			
<b>Total Revenues</b>	<b>\$ 18,377,193</b>	<b>\$ 307,306</b>	<b>\$ 504,577</b>				<b>\$ 17,189,076</b>	<b>\$ 55,347,951</b>	<b>\$ 9,214,947</b>	<b>\$ 57,338,318</b>			
<b>EXPENDITURES</b>													
Personal Services													
Salaries - Permanent	\$ 5,431,242	\$ 40,201	\$ 343,311				\$ 5,814,755	\$ 23,980,517	\$ 6,009,432	\$ 22,883,201			
Temp Help	\$ 3,182						\$ 3,182	\$ 43,994	\$ 18,644	\$ 145,053			
Overtime	\$ 9,984	\$ 8,114	\$ 50				\$ 18,149	\$ 30,000	\$ 9,617	\$ 61,000			
Staff Benefits	\$ 4,422,914	\$ 37,496	\$ 278,250				\$ 4,738,661	\$ 19,976,295	\$ 4,987,230	\$ 20,111,665			
	\$ 9,867,323	\$ 85,812	\$ 619,611				\$ 10,572,740	\$ 44,030,806	\$ 11,005,143	\$ 43,200,919			
Operating Expenses and Equipment													
General Expense	\$ 245,200		\$ 6,564				\$ 251,764	\$ 721,823	\$ 90,982	\$ 538,380			
Printing	\$ 25,254						\$ 25,254	\$ 114,100	\$ 18,440	\$ 91,000			
Telecommunications	\$ 33,444		\$ 15				\$ 33,459	\$ 274,076	\$ 38,348	\$ 247,605			
Postage	\$ 53,550		\$ 479				\$ 54,029	\$ 257,280	\$ 119,300	\$ 301,200			
Insurance								\$ 41,000		\$ 40,000			
In-State Travel	\$ 6,618		\$ 88				\$ 6,706	\$ 49,100	\$ 11,256	\$ 56,722			
Out-of-State Travel	\$ 730		\$ 1,884				\$ 2,614	\$ 2,000	\$ 0	\$ 1,800			
Training	\$ 2,480	\$ 1,500	\$ 11,953				\$ 15,933	\$ 18,516	\$ 3,611	\$ 7,750			
Security Services	\$ 363		\$ 48,849				\$ 49,212	\$ 245,700	\$ 49,980	\$ 245,500			
Facility Operations	\$ 615,713						\$ 615,713	\$ 1,535,715	\$ 330,400	\$ 1,598,485			
Utilities	\$ 8,545						\$ 8,545	\$ 23,000	\$ 6,377	\$ 23,000			
Contracted Services	\$ 1,004,182	\$ 266,521	\$ 48,691				\$ 1,319,394	\$ 8,661,133	\$ 1,505,981	\$ 7,320,090			
Consulting and Professional Services	\$ 16,210						\$ 16,210	\$ 233,351	\$ 17,927	\$ 278,566			
Information Technology	\$ 253,902						\$ 253,902	\$ 820,609	\$ 538,713	\$ 772,069			
Major Equipment	\$ 102,878						\$ 102,878	\$ 640,555		\$ 967,714			
Other Items of Expense	\$ 1,687						\$ 1,687	\$ 10,300	\$ 2,981	\$ 19,500			
	\$ 2,386,755	\$ 268,021	\$ 118,522				\$ 2,755,298	\$ 13,646,258	\$ 2,732,272	\$ 12,505,381			
Special Items of Expense													
Grand Jury	\$ 0						\$ 0						
Jury Costs	\$ 110,234						\$ 110,234	\$ 478,000	\$ 87,734	\$ 340,000			
Judgements, Settlements and Claims													
Debt Service													
Other													
Capital Costs													
Internal Cost Recovery								\$ 0		\$ 0			
Prior Year Expense Adjustment									\$ 19,986				
	\$ 110,234						\$ 110,234	\$ 478,000	\$ 107,720	\$ 340,000			
<b>Total Expenditures</b>	<b>\$ 12,348,311</b>	<b>\$ 353,833</b>	<b>\$ 738,134</b>				<b>\$ 13,438,278</b>	<b>\$ 58,157,064</b>	<b>\$ 13,945,135</b>	<b>\$ 56,048,280</b>			
Excess (Deficit) of Revenues Over Expenditures	\$ 4,030,882	\$ (48,527)	\$ (233,557)				\$ 3,750,768	\$ (2,816,113)	\$ (4,630,188)	\$ 1,292,038			
Operating Transfers In (Out)								\$ 0		\$ 0			
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 7,641,607	\$ 829,788	\$ 0				\$ 8,471,395	\$ 8,471,395	\$ 9,187,577	\$ 9,187,577			
Ending Balance (Deficit)	\$ 11,672,489	\$ 783,261	\$ (233,557)				\$ 12,222,193	\$ 5,655,282	\$ 4,557,389	\$ 10,478,615			



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

For the month ended September										
Fiscal Year 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	\$ 3,270,101	\$ 162,866					\$ 3,432,967	\$ 14,027,656	\$ 3,614,876	\$ 13,006,059
Traffic & Other Infractions	\$ 506,994	\$ 9,994					\$ 516,987	\$ 2,262,326	\$ 572,855	\$ 2,861,422
Other Criminal Cases	\$ 1,448,510	\$ 98,050					\$ 1,546,560	\$ 6,742,428	\$ 1,509,018	\$ 6,539,400
Civil	\$ 847,159	\$ 66,320					\$ 913,478	\$ 4,074,309	\$ 924,839	\$ 3,968,582
Family & Children Services	\$ 1,222,343	\$ 8,345					\$ 1,230,688	\$ 5,580,954	\$ 1,242,388	\$ 5,704,444
Probate, Guardianship & Mental Health Services	\$ 421,037	\$ 2,458					\$ 423,495	\$ 1,821,754	\$ 430,428	\$ 1,744,701
Juvenile Dependency Services	\$ 124,167	\$ 682,631					\$ 806,798	\$ 3,592,352	\$ 969,885	\$ 3,722,975
Juvenile Delinquency Services	\$ 162,732	\$ 6,469					\$ 169,201	\$ 749,466	\$ 239,511	\$ 955,875
Other Court Operations	\$ 603,485	\$ 4,257					\$ 607,741	\$ 2,710,298	\$ 689,308	\$ 2,043,394
Court Interpreters	\$ 484,444	\$ 33,434					\$ 517,879	\$ 2,126,665	\$ 537,084	\$ 2,199,105
Jury Services	\$ 128,727	\$ 40,010	\$ 110,234				\$ 278,971	\$ 1,009,295	\$ 237,522	\$ 852,938
Security		\$ 48,849					\$ 48,849		\$ 45,827	
<b>Trial Court Operations Program</b>	<b>\$ 9,219,699</b>	<b>\$ 1,163,682</b>	<b>\$ 110,234</b>				<b>\$ 10,493,615</b>	<b>\$ 44,697,501</b>	<b>\$ 10,993,301</b>	<b>\$ 43,596,885</b>
Enhanced Collections	\$ 85,812	\$ 202,558					\$ 288,370	\$ 1,590,746	\$ 306,273	\$ 1,773,718
Other Non-Court Operations		\$ 19,463					\$ 19,463	\$ 133,450	\$ 23,754	\$ 133,450
<b>Non-Court Operations Program</b>	<b>\$ 85,812</b>	<b>\$ 222,021</b>					<b>\$ 307,833</b>	<b>\$ 1,724,196</b>	<b>\$ 330,027</b>	<b>\$ 1,907,168</b>
Executive Office	\$ 131,999	\$ 2,643					\$ 134,642	\$ 549,493	\$ 185,083	\$ 652,178
Fiscal Services	\$ 280,495	\$ 417,886					\$ 698,381	\$ 1,399,722	\$ 477,588	\$ 1,222,429
Human Resources	\$ 367,359	\$ 19,348					\$ 386,707	\$ 1,119,487	\$ 418,447	\$ 1,228,762
Business & Facilities Services	\$ 131,463	\$ 278,097					\$ 409,559	\$ 2,585,141	\$ 388,655	\$ 2,628,575
Information Technology	\$ 355,919	\$ 651,620					\$ 1,007,540	\$ 6,101,524	\$ 1,082,034	\$ 4,810,273
Court Administration Program	\$ 1,267,235	\$ 1,389,595					\$ 2,656,830	\$ 11,735,367	\$ 2,521,607	\$ 10,542,217
Expenditures Not Disbursed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 10,872,746</b>	<b>\$ 2,755,298</b>	<b>\$ 110,234</b>				<b>\$ 13,438,778</b>	<b>\$ 58,167,084</b>	<b>\$ 13,845,135</b>	<b>\$ 66,046,280</b>