


**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

  
\_\_\_\_\_  
Date

\_\_\_\_\_  
Fresno

\_\_\_\_\_  
Court

\_\_\_\_\_  
FY 12/13 QE 12-31-2013

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Fresno  
Court

FY 12/13 Qtr 2nd  
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.
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Fresno  
 Court

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FY 12/13 Qtr 2nd  
 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)	509	453.9	448.4		

<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  
 Statement of Program Expenditures  
 (Unaudited)

For the month ended December										2011/12	
Fiscal Year 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	\$ 6,458,481	\$ 313,707				\$ 0	\$ 6,772,188	\$ 13,006,059	\$ 6,744,613	\$ 17,271,941	
Traffic & Other Infractions	\$ 1,039,920	\$ 10,424					\$ 1,050,344	\$ 2,861,422	\$ 1,490,645	\$ 3,880,910	
Other Criminal Cases	\$ 2,774,870	\$ 172,563					\$ 2,947,433	\$ 6,547,287	\$ 3,096,594	\$ 7,799,935	
Civil	\$ 1,548,223	\$ 195,191					\$ 1,743,414	\$ 3,942,163	\$ 1,824,227	\$ 4,645,671	
Family & Children Services	\$ 2,391,445	\$ 24,206			\$ 0		\$ 2,415,651	\$ 5,704,444	\$ 2,823,060	\$ 6,437,044	
Probate, Guardianship & Mental Health Services	\$ 822,536	\$ 7,830					\$ 830,366	\$ 1,744,701	\$ 689,206	\$ 1,930,220	
Juvenile Dependency Services	\$ 297,787	\$ 1,590,901					\$ 1,888,688	\$ 3,722,975	\$ 1,756,309	\$ 3,577,858	
Juvenile Delinquency Services	\$ 428,019	\$ 37,381					\$ 465,400	\$ 955,875	\$ 473,670	\$ 1,018,047	
Other Court Operations	\$ 1,392,392	\$ 13,544				\$ 0	\$ 1,405,936	\$ 2,043,394	\$ 1,135,846	\$ 2,360,271	
Court Interpreters	\$ 959,754	\$ 68,667					\$ 1,028,421	\$ 2,199,105	\$ 1,059,177	\$ 2,367,324	
Jury Services	\$ 233,953	\$ 57,147	\$ 225,887				\$ 516,986	\$ 652,938	\$ 532,259	\$ 1,025,949	
Security		\$ 107,355					\$ 107,355		\$ 665,495	\$ 571,445	
	\$ 18,347,382	\$ 2,588,915	\$ 225,887		\$ 0	\$ 0	\$ 21,172,184	\$ 43,580,363	\$ 22,291,102	\$ 52,886,615	
Trial Court Operations Program											
Enhanced Collections	\$ 80,284	\$ 513,319					\$ 593,602	\$ 1,773,718	\$ 984,220	\$ 1,777,223	
Other Non-Court Operations		\$ 45,712					\$ 45,712	\$ 133,450	\$ 69,960	\$ 180,132	
Non-Court Operations Program											
	\$ 80,284	\$ 559,031					\$ 639,314	\$ 1,907,168	\$ 1,054,180	\$ 1,957,355	
Executive Office	\$ 353,666	\$ 4,643				\$ 7	\$ 358,316	\$ 652,178	\$ 369,474	\$ 651,346	
Fiscal Services	\$ 489,401	\$ 524,002					\$ 1,013,403	\$ 1,222,429	\$ 487,523	\$ 1,702,732	
Human Resources	\$ 825,981	\$ 36,789					\$ 862,770	\$ 1,228,762	\$ 759,498	\$ 1,395,655	
Business & Facilities Services	\$ 243,989	\$ 715,203				\$ 775	\$ 959,967	\$ 2,628,575	\$ 1,101,177	\$ 2,988,548	
Information Technology	\$ 713,965	\$ 997,388				\$ 19,225	\$ 1,730,578	\$ 4,011,252	\$ 2,065,870	\$ 4,996,129	
Court Administration Program	\$ 2,627,002	\$ 2,278,025				\$ 20,007	\$ 4,925,034	\$ 9,743,196	\$ 4,783,542	\$ 11,734,410	
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
<b>Total</b>	\$ 21,054,668	\$ 5,435,971	\$ 225,887		\$ 0	\$ 20,006	\$ 26,736,532	\$ 55,230,727	\$ 28,128,824	\$ 66,578,380	

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 December											
Fiscal Year 2012/13										2011/12	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 16,507,406	\$ 99,169					\$ 16,606,575	\$ 35,312,576	\$ 21,711,982	\$ 42,359,273	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 140,880	\$ 0	\$ 140,860	
Judicial Administration Efficiency & Mod Fund									\$ (4,048)		
Judges' Compensation (45 25)	\$ 218,501						\$ 218,501	\$ 437,000	\$ 218,502	\$ 437,000	
Court Interpreter (45 45)	\$ 927,961						\$ 927,961	\$ 2,199,104	\$ 1,008,567	\$ 2,367,324	
Cvdl Coordination Reimbursement (45 55)											
MOU Reimbursements (45 10 and General)	\$ 1,549,458						\$ 1,549,458	\$ 3,606,141	\$ 1,607,020	\$ 3,634,467	
Other Miscellaneous	\$ 1,801,754						\$ 1,801,754	\$ 2,805,921		\$ 1,788,949	
	\$ 21,005,081	\$ 99,169					\$ 21,104,250	\$ 44,501,602	\$ 24,542,024	\$ 50,727,873	
Grants											
AB 1058 Commissioner/Facilitator			\$ 569,480				\$ 569,480	\$ 2,522,817	\$ 973,606	\$ 2,540,405	
Other ADC Grants			\$ 63,183				\$ 63,183	\$ 282,042	\$ 87,611	\$ 290,000	
Non-ADC Grants			\$ 106,901				\$ 106,901	\$ 406,371	\$ 105,950	\$ 463,798	
			\$ 739,564				\$ 739,564	\$ 3,211,230	\$ 1,167,167	\$ 3,294,203	
Other Financing Sources											
Interest Income	\$ 8,909	\$ 487					\$ 9,397	\$ 70,950	\$ 30,611	\$ 101,200	
Investment Income											
Donations											
Local Fees	\$ 526,013						\$ 526,013	\$ 1,563,000	\$ 545,767	\$ 1,032,000	
Non-Fee Revenues									\$ 272	\$ 73,600	
Enhanced Collections		\$ 595,353					\$ 595,353	\$ 1,773,718	\$ 969,319	\$ 1,777,223	
Escheatment											
Prior Year Revenue	\$ (1,519)	\$ 0					\$ (1,519)				
County Program - Restricted		\$ 71,877					\$ 71,877	\$ 217,000	\$ 76,975	\$ 244,000	
Reimbursement Other	\$ 95,850						\$ 95,850	\$ 226,000	\$ 107,079	\$ 206,000	
Sale of Fixed Assets	\$ 4,212						\$ 4,212				
Other Miscellaneous	\$ 33,676						\$ 33,676	\$ 62,209	\$ 21,143	\$ 7,207	
	\$ 667,140	\$ 667,171					\$ 1,334,856	\$ 3,912,877	\$ 1,751,166	\$ 3,443,230	
<b>Total Revenues</b>	<b>\$ 21,672,221</b>	<b>\$ 766,886</b>	<b>\$ 739,564</b>				<b>\$ 23,178,671</b>	<b>\$ 51,625,709</b>	<b>\$ 27,460,357</b>	<b>\$ 57,485,306</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 10,888,543	\$ 46,283	\$ 610,622				\$ 11,545,448	\$ 22,883,201	\$ 12,044,978	\$ 29,608,836	
Temp Help	\$ 25,132						\$ 25,132	\$ 145,053	\$ 17,914	\$ 503,765	
Overtime	\$ 17,412		\$ 17				\$ 17,429	\$ 61,000	\$ 56,330	\$ 72,000	
Staff Benefits	\$ 8,953,726	\$ 34,001	\$ 478,932				\$ 9,466,659	\$ 20,111,665	\$ 9,308,634	\$ 21,866,873	
	\$ 19,884,814	\$ 80,284	\$ 1,089,571				\$ 21,054,668	\$ 43,200,919	\$ 21,427,856	\$ 52,053,474	
Operating Expenses and Equipment											
General Expense	\$ 212,194	\$ 691	\$ 29,864				\$ 242,749	\$ 535,339	\$ 282,036	\$ 1,037,272	
Printing	\$ 37,832		\$ 965				\$ 38,797	\$ 91,000	\$ 70,589	\$ 140,000	
Telecommunications	\$ 96,630	\$ 525	\$ 96				\$ 97,251	\$ 247,605	\$ 180,666	\$ 382,967	
Postage	\$ 137,220		\$ 632				\$ 137,851	\$ 301,200	\$ 76,997	\$ 252,900	
Insurance	\$ 41,001						\$ 41,001	\$ 40,000	\$ 36,516	\$ 39,078	
In-State Travel	\$ 19,310	\$ 911	\$ 2,334				\$ 22,555	\$ 56,722	\$ 49,276	\$ 140,922	
Out-of-State Travel	\$ 2,076		\$ 0				\$ 2,076	\$ 1,800	\$ 13,862	\$ 3,159	
Training	\$ 2,596	\$ 700	\$ 915				\$ 4,211	\$ 7,750	\$ 68,327	\$ 42,200	
Security Services	\$ 9,491		\$ 107,355				\$ 116,846	\$ 245,500	\$ 689,871	\$ 902,445	
Facility Operations	\$ 980,758	\$ 6	\$ 601				\$ 981,365	\$ 1,596,485	\$ 482,000	\$ 1,841,216	
Utilities	\$ 10,398						\$ 10,398	\$ 23,000	\$ 13,045	\$ 26,000	
Contracted Services	\$ 2,244,992	\$ 705,407	\$ 101,405				\$ 3,051,805	\$ 7,303,558	\$ 3,907,085	\$ 7,880,223	
Consulting and Professional Services	\$ 74,716						\$ 74,716	\$ 276,568	\$ 125,132	\$ 564,745	
Information Technology	\$ 608,841						\$ 608,841	\$ 769,069	\$ 507,974	\$ 953,079	
Major Equipment								\$ 174,714	\$ 0	\$ 0	
Other Items of Expense	\$ 5,509						\$ 5,509	\$ 19,500	\$ 14,301	\$ 11,700	
	\$ 4,483,564	\$ 708,240	\$ 244,167				\$ 5,435,971	\$ 11,689,808	\$ 6,517,676	\$ 14,217,906	
Special Items of Expense											
Grand Jury									\$ 19		
Jury Costs	\$ 225,887						\$ 225,887	\$ 340,000	\$ 187,210	\$ 307,000	
Judgements, Settlements and Claims									\$ 15,000		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,387)		\$ 1,387				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 20,006						\$ 20,006		\$ (18,937)		
	\$ 244,506		\$ 1,387				\$ 245,893	\$ 340,000	\$ 183,292	\$ 307,000	
<b>Total Expenditures</b>	<b>\$ 24,612,883</b>	<b>\$ 788,524</b>	<b>\$ 1,335,125</b>				<b>\$ 26,736,532</b>	<b>\$ 55,230,727</b>	<b>\$ 28,128,824</b>	<b>\$ 66,578,360</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (2,940,662)	\$ (21,637)	\$ (595,562)				\$ (3,557,861)	\$ (3,605,018)	\$ (668,467)	\$ (9,113,074)	
Operating Transfers In (Out)	\$ (7,891)		\$ 7,891				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 8,428,730	\$ 758,847	\$ 0				\$ 9,187,577	\$ 9,187,577	\$ 12,961,522	\$ 12,961,522	
Ending Balance (Deficit)	\$ 5,480,177	\$ 737,210	\$ (587,670)				\$ 5,629,716	\$ 5,582,559	\$ 12,293,055	\$ 3,848,448	

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

For the month ended December									
Fiscal Year 2012/13									2011/12
	Governmental Funds						Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 474,211	\$ 737,210	\$ (1,251,490)				\$ 5,671,225	\$ 5,631,155	\$ (308,758)
Payroll	\$ 100,389	\$ 0	\$ 0					\$ 100,389	
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 10,000							\$ 10,000	
Other	\$ 30,000							\$ 30,000	\$ 30,000
Distribution							\$ 0	\$ 0	\$ 192,877
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (262,871)	\$ (262,871)	\$ 5,790,896
Credit Card									
Cash on Hand	\$ 12,784							\$ 12,784	\$ 14,884
Cash with County	\$ 42,151	\$ 0	\$ 0				\$ 1,827,426	\$ 1,869,577	\$ 4,864,388
Cash Outside of the AOC									
Total Cash	\$ 669,534	\$ 737,210	\$ (1,251,490)				\$ 7,235,779	\$ 7,391,033	\$ 10,584,387
Short Term Investment	\$ 5,227,279							\$ 2,343,422	\$ 7,570,701
Investment in Financial Institution									
Total Investments	\$ 5,227,279						\$ 2,343,422	\$ 7,570,701	\$ 12,714,955
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 47,328		\$ 663,857					\$ 711,184	\$ 1,122,346
Dishonored Checks									
Due From Employee	\$ 3,176	\$ 0						\$ 3,176	\$ 0
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	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 118
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,301							\$ 2,301	\$ 592
Total Receivables	\$ 52,805	\$ 0	\$ 663,857				\$ 0	\$ 716,661	\$ 1,123,057
Prepaid Expenses - General	\$ 98		\$ 0					\$ 98	\$ 32,536
Salary and Travel Advances			\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 98		\$ 0					\$ 98	\$ 32,536
Other Assets									
Total Other Assets									
Total Assets	\$ 5,949,717	\$ 737,210	\$ (587,634)				\$ 9,579,201	\$ 15,678,494	\$ 24,454,935
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 650
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 2,301	\$ 2,301	\$ 710
Due to Other Courts									
Due to State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 953,048	\$ 953,048	\$ 967,829
Due to Other Governments	\$ 0		\$ 37					\$ 37	\$ 0
AB145 Due to Other Government Agency							\$ 323,964	\$ 323,964	\$ 407,172
Due to Other Public Agencies									
Sales and Use Tax	\$ 99		\$ 0					\$ 99	\$ 35
Interest							\$ 817	\$ 817	\$ 735
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 99	\$ 0	\$ 37				\$ 1,280,129	\$ 1,280,265	\$ 1,377,132
Civil							\$ 5,334,270	\$ 5,334,270	\$ 5,786,629
Criminal							\$ 1,130,235	\$ 1,130,235	\$ 1,014,664
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 1,827,426	\$ 1,827,426	\$ 3,935,617
Trust Interest Payable							\$ 7,141	\$ 7,141	\$ 5,592
Miscellaneous Trust									
Total Trust Deposits							\$ 8,299,072	\$ 8,299,072	\$ 10,742,501
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (242,961)							\$ (242,961)	
Deferred Compensation Payable	\$ 45,007							\$ 45,007	
Deductions Payable	\$ 620,221							\$ 620,221	
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ 422,266	\$ 0	\$ 0					\$ 422,266	\$ 0
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 47,175							\$ 47,175	\$ 42,247
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 47,175						\$ 0	\$ 47,175	\$ 42,247
Total Liabilities	\$ 469,540	\$ 0	\$ 37				\$ 9,579,201	\$ 10,048,778	\$ 12,161,880
Total Fund Balance	\$ 5,480,177	\$ 737,210	\$ (587,670)					\$ 5,629,716	\$ 12,293,055
Total Liabilities and Fund Balance	\$ 5,949,717	\$ 737,210	\$ (587,634)				\$ 9,579,201	\$ 15,678,494	\$ 24,454,935