

**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~~

7-1-11  
\_\_\_\_\_  
Date

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

FY 10-11 QTR 2  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

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

For the month ended Dec									
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	\$ 927,157	\$ 480,942	\$ (1,498,540)				\$ 22,999	\$ (67,442)	\$ 319,331
Payroll									
Jury	\$ 0							\$ 0	\$ 0
Revolving									
Other									
Distribution							\$ 202,024	\$ 202,024	\$ 497,085
Civil Filing Fees							\$ 0	\$ 0	\$ 50,000
Trust									
Credit Card									
Cash on Hand	\$ 13,584							\$ 13,584	\$ 3,975
Cash with County	\$ 1,162,469	\$ (4,283)	\$ (108,721)				\$ 5,277,543	\$ 6,327,007	\$ 6,658,232
Total Cash	\$ 2,103,209	\$ 476,658	\$ (1,607,262)				\$ 5,502,566	\$ 6,475,172	\$ 7,528,623
Short Term Investment	\$ 15,730,415	\$ 0					\$ 1,984,924	\$ 17,715,339	\$ 24,055,713
Investment in Financial Institution									
Total Investments	\$ 15,730,415	\$ 0					\$ 1,984,924	\$ 17,715,339	\$ 24,055,713
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 52,674	\$ 0	\$ 682,140					\$ 734,814	\$ 1,455,654
Dishonored Checks									
Due From Employee	\$ 0	\$ 0						\$ 0	\$ 0
Civil Jury Fees									\$ 0
Trust									
Due From Other Funds	\$ 94							\$ 94	\$ 2
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									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From									
Total Receivables	\$ 52,768	\$ 0	\$ 682,140				\$ 0	\$ 734,908	\$ 1,455,656
Prepaid Expenses - General	\$ 123,518		\$ 0					\$ 123,518	\$ 24,337
Salary and Travel Advances	\$ 4,824		\$ 90					\$ 4,914	\$ 0
Counties									
Total Prepaid Expenses	\$ 128,342		\$ 90					\$ 128,432	\$ 24,337
Other Assets									
Total Other Assets									
Total Assets	\$ 18,014,734	\$ 476,658	\$ (925,032)				\$ 7,487,490	\$ 25,053,851	\$ 33,064,329
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 80	\$ 0	\$ 0				\$ 0	\$ 80	\$ 2,884
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 94	\$ 94	\$ 2
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 1,106,047	\$ 1,106,047	\$ 944,699
Due to Other Governments	\$ 0		\$ 0					\$ 0	
AB145 Due to Other Government Agency							\$ 206,864	\$ 206,864	\$ 94,300
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,982		\$ 0					\$ 1,982	\$ 6,316
Interest							\$ 112	\$ 112	\$ 0
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 2,062	\$ 0	\$ 0				\$ 1,313,116	\$ 1,315,179	\$ 1,048,201
Civil									
Criminal							\$ 895,070	\$ 895,070	\$ 401,780
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 5,277,543	\$ 5,277,543	\$ 4,421,223
Trust Interest Payable							\$ 1,761	\$ 1,761	\$ 1,003
Miscellaneous Trust									
Total Trust Deposits							\$ 6,174,374	\$ 6,174,374	\$ 4,824,006
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Revenue Collected in Advance	\$ 0							\$ 0	\$ 18,610
Liabilities For Deposits	\$ 34,550							\$ 34,550	\$ 34,490
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 34,550		\$ 0				\$ 0	\$ 34,550	\$ 53,100
Total Liabilities	\$ 36,613	\$ 0	\$ 0				\$ 7,487,490	\$ 7,524,103	\$ 5,925,307
Fund Balance - Restricted	\$ 19,212,004	\$ 542,899	\$ 9,488					\$ 19,764,391	\$ 25,302,888
Fund Balance - Unrestricted									
Designated	\$ 0							\$ 0	\$ 4,591
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ (818,551)
Excess (Deficit) of Rev. Over Expenses/Op.	\$ (1,233,882)	\$ (66,241)	\$ (934,519)					\$ (2,234,642)	\$ 2,650,095
Total Fund Balance	\$ 17,978,122	\$ 476,658	\$ (925,032)					\$ 17,529,749	\$ 27,139,023
Total Liabilities and Fund Balance	\$ 18,014,734	\$ 476,658	\$ (925,032)				\$ 7,487,490	\$ 25,053,851	\$ 33,064,329

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

For the month ended Dec											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 28,704,201	\$ 48,576				\$ 28,752,777	\$ 59,129,609	\$ 27,419,606	\$ 56,584,161		
Trial Court Improvement Fund	\$ 196					\$ 196	\$ 143,557	\$ 133,573	\$ 120,993		
Judicial Administration Efficiency & Mod Fund	\$ 10,500					\$ 10,500	\$ 13,500				
Judges' Compensation (45.25)	\$ 175,854					\$ 175,854	\$ 427,500	\$ 212,798	\$ 427,500		
Court Interpreter (45.45)	\$ 1,194,271					\$ 1,194,271	\$ 2,765,466	\$ 1,104,494	\$ 2,683,294		
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 1,252,846					\$ 1,252,846	\$ 3,758,252	\$ 1,684,529	\$ 3,772,902		
Other Miscellaneous											
	\$ 31,337,867	\$ 48,576				\$ 31,386,443	\$ 66,237,884	\$ 30,555,000	\$ 63,588,850		
Grants											
AB 1058 Commissioner/Facilitator			\$ 605,586			\$ 605,586	\$ 2,540,405	\$ 949,966	\$ 2,514,172		
Other AOC Grants			\$ 61,576			\$ 61,576	\$ 368,250	\$ 118,937	\$ 368,965		
Non-AOC Grants	\$ 4,163		\$ 36,726			\$ 40,888	\$ 197,032	\$ 20,950	\$ 216,650		
	\$ 4,163		\$ 703,887			\$ 708,050	\$ 3,105,687	\$ 1,089,853	\$ 3,099,787		
Other Financing Sources											
Interest Income	\$ 43,586	\$ 661				\$ 44,247	\$ 101,634	\$ 77,138	\$ 560,200		
Investment Income											
Donations								\$ 1,655			
Local Fees	\$ 444,274					\$ 444,274	\$ 1,076,746	\$ 461,253	\$ 1,020,000		
Non-Fee Revenues	\$ 38,810					\$ 38,810	\$ 76,000	\$ 38,411	\$ 68,000		
Enhanced Collections		\$ 840,916				\$ 840,916	\$ 2,153,734	\$ 955,441	\$ 1,720,772		
Escheatment											
Prior Year Revenue	\$ 170,912					\$ 170,912		\$ 3,302			
County Program - Restricted		\$ 86,315				\$ 86,315	\$ 263,000	\$ 90,961	\$ 270,000		
Reimbursement Other	\$ 82,226					\$ 82,226	\$ 213,064	\$ 102,091	\$ 220,000		
Sale of Fixed Assets											
Other Miscellaneous	\$ 10,131					\$ 10,131	\$ 7,203	\$ 11,078			
	\$ 789,939	\$ 927,893				\$ 1,717,831	\$ 3,891,381	\$ 1,741,330	\$ 3,858,972		
Total Revenues	\$ 32,131,969	\$ 976,469	\$ 703,887			\$ 33,812,325	\$ 73,234,952	\$ 33,386,183	\$ 70,547,609		
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 12,842,395	\$ 41,554	\$ 818,150			\$ 13,702,100	\$ 30,160,449	\$ 13,279,272	\$ 30,159,574		
Temp Help	\$ 35,321	\$ 11,428	\$ 2,934			\$ 49,683	\$ 196,630	\$ 147,570	\$ 308,920		
Overtime	\$ 33,071	\$ 139	\$ 510			\$ 33,719	\$ 75,000	\$ 39,999	\$ 180,042		
Staff Benefits	\$ 8,479,978	\$ 25,138	\$ 530,453			\$ 9,035,570	\$ 19,254,989	\$ 7,729,303	\$ 17,778,742		
	\$ 21,390,766	\$ 78,259	\$ 1,352,047			\$ 22,821,072	\$ 49,687,068	\$ 21,196,144	\$ 48,427,278		
Operating Expenses and Equipment											
General Expense	\$ 3,744,152	\$ 2,238	\$ 10,143			\$ 3,756,533	\$ 4,816,430	\$ 471,098	\$ 5,759,238		
Printing	\$ 72,306	\$ 81	\$ 18			\$ 72,404	\$ 126,400	\$ 74,319	\$ 140,600		
Telecommunications	\$ 223,105	\$ 1,731	\$ 2,697			\$ 227,533	\$ 456,504	\$ 236,010	\$ 2,141,994		
Postage	\$ 127,307		\$ 815			\$ 128,123	\$ 309,600	\$ 164,300	\$ 327,410		
Insurance	\$ 33,535					\$ 33,535	\$ 33,253	\$ 23,368	\$ 23,000		
In-State Travel	\$ 63,850	\$ 1,282	\$ 4,516			\$ 69,648	\$ 131,857	\$ 69,437	\$ 143,951		
Out-of-State Travel									\$ 2,000		
Training	\$ 12,560	\$ 470	\$ 2,535			\$ 15,565	\$ 57,600	\$ 49,767	\$ 75,200		
Security Services	\$ 3,692,820		\$ 90,199			\$ 3,783,019	\$ 14,644,434	\$ 3,145,446	\$ 14,315,856		
Facility Operations	\$ 988,774	\$ 30	\$ 2,775			\$ 991,579	\$ 2,035,707	\$ 803,943	\$ 2,494,228		
Utilities	\$ 11,640					\$ 11,640	\$ 27,000	\$ 12,898	\$ 27,000		
Contracted Services	\$ 2,025,772	\$ 958,546	\$ 13,585			\$ 2,997,903	\$ 7,447,775	\$ 3,493,207	\$ 7,088,799		
Consulting and Professional Services	\$ 200,045	\$ 236	\$ 66			\$ 200,346	\$ 691,860	\$ 193,806	\$ 694,486		
Information Technology	\$ 581,881					\$ 581,881	\$ 2,067,457	\$ 490,727	\$ 762,735		
Major Equipment	\$ 180,709					\$ 180,709	\$ 190,000	\$ 228,102	\$ 827,720		
Other Items of Expense	\$ 11,444					\$ 11,444	\$ 26,100	\$ 10,426	\$ 24,600		
	\$ 11,969,900	\$ 964,614	\$ 127,347			\$ 13,061,861	\$ 33,061,977	\$ 9,466,855	\$ 34,848,817		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 142,943					\$ 142,943	\$ 353,564	\$ 165,199	\$ 420,000		
Judgements, Settlements and Claims							\$ 35,000	\$ 0			
Debt Service											
Other	\$ 11					\$ 11					
Internal Cost Recovery	\$ (150,233)		\$ 150,233			\$ 0	\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 18,395	\$ (164)	\$ 2,849			\$ 21,080		\$ (92,110)			
	\$ 11,116	\$ (164)	\$ 153,082			\$ 164,034	\$ 388,564	\$ 73,088	\$ 420,000		
Total Expenditures	\$ 33,371,782	\$ 1,042,710	\$ 1,632,476			\$ 36,046,967	\$ 83,137,609	\$ 30,736,088	\$ 83,696,095		
Excess (Deficit) of Revenues Over Expenditures	\$ (1,239,813)	\$ (66,241)	\$ (928,589)			\$ (2,234,642)	\$ (9,902,657)	\$ 2,650,095	\$ (13,148,486)		
Operating Transfers In (Out)	\$ 5,930		\$ (5,930)			\$ 0	\$ 0		\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 19,212,004	\$ 542,899	\$ 9,488			\$ 19,764,391	\$ 19,764,391	\$ 24,488,928	\$ 24,498,437		
Ending Balance (Deficit)	\$ 17,978,122	\$ 476,658	\$ (925,032)			\$ 17,529,749	\$ 9,861,734	\$ 27,139,023	\$ 11,349,951		

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

For the month ended Dec									
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	\$ 6,397,444	\$ 337,995				\$ 6,735,439	\$ 15,816,966	\$ 6,237,209	\$ 15,064,163
Traffic & Other Infractions	\$ 1,814,453	\$ 23,390				\$ 1,837,843	\$ 4,002,684	\$ 1,496,501	\$ 3,078,256
Other Criminal Cases	\$ 3,163,059	\$ 86,740				\$ 3,249,798	\$ 7,283,666	\$ 2,935,095	\$ 6,476,198
Civil	\$ 1,647,611	\$ 249,549			\$ 17	\$ 1,897,177	\$ 4,035,264	\$ 1,622,402	\$ 3,500,538
Family & Children Services	\$ 3,216,921	\$ 44,462		\$ 0	\$ 2,830	\$ 3,264,213	\$ 6,547,872	\$ 2,898,086	\$ 6,926,300
Probate, Guardianship & Mental Health Services	\$ 719,709	\$ 9,814				\$ 729,523	\$ 1,703,867	\$ 626,609	\$ 1,723,552
Juvenile Dependency Services	\$ 236,306	\$ 1,246,380				\$ 1,482,687	\$ 3,585,658	\$ 1,693,509	\$ 3,407,563
Juvenile Delinquency Services	\$ 359,421	\$ 24,878				\$ 384,299	\$ 933,329	\$ 538,385	\$ 695,500
Other Court Operations	\$ 1,043,213	\$ 61,787				\$ 1,105,000	\$ 2,332,327	\$ 1,098,735	\$ 2,658,687
Court Interpreters	\$ 1,048,012	\$ 155,654				\$ 1,203,666	\$ 2,765,466	\$ 1,276,826	\$ 2,683,294
Jury Services	\$ 302,104	\$ 57,993	\$ 142,943			\$ 503,039	\$ 1,001,694	\$ 542,184	\$ 1,039,080
Security		\$ 3,778,649			\$ 3	\$ 3,778,651	\$ 14,331,334	\$ 3,132,839	\$ 13,905,256
Trial Court Operations Program	\$ 19,948,253	\$ 6,077,291	\$ 142,943	\$ 0	\$ 2,849	\$ 26,171,336	\$ 64,340,127	\$ 24,098,380	\$ 61,158,387
Enhanced Collections	\$ 108,660	\$ 779,676			\$ (164)	\$ 888,172	\$ 2,204,728	\$ 970,615	\$ 1,942,221
Other Non-Court Operations		\$ 35,180				\$ 35,180	\$ 183,560	\$ 0	\$ 150,100
Non-Court Operations Program	\$ 108,660	\$ 814,857			\$ (164)	\$ 923,352	\$ 2,388,288	\$ 970,615	\$ 2,092,321
Executive Office	\$ 357,184	\$ 14,510				\$ 371,694	\$ 603,395	\$ 626,438	\$ 1,602,213
Fiscal Services	\$ 414,032	\$ 554,926	\$ 11			\$ 968,969	\$ 1,649,657	\$ 627,608	\$ 3,074,447
Human Resources	\$ 941,022	\$ 97,832				\$ 1,038,853	\$ 1,533,246	\$ 832,885	\$ 1,297,266
Business & Facilities Services	\$ 295,027	\$ 3,659,069			\$ (2,502)	\$ 3,951,594	\$ 8,374,215	\$ 1,278,532	\$ 10,636,952
Information Technology	\$ 756,895	\$ 1,843,378			\$ 20,896	\$ 2,621,169	\$ 4,248,681	\$ 2,301,630	\$ 3,834,509
Court Administration Program	\$ 2,764,159	\$ 6,169,714	\$ 11		\$ 18,395	\$ 8,952,279	\$ 16,409,194	\$ 5,667,093	\$ 20,445,387
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	\$ 22,821,072	\$ 13,061,861	\$ 142,954	\$ 0	\$ 21,080	\$ 36,046,967	\$ 83,137,609	\$ 30,736,088	\$ 83,696,095