

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 ✓

5-16-2014
Date

Fresno Superior Court

Court

FY13/14 3rd Qtr (03/31/14)

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Fresno
Court

FY13/14 3rd Qtr (03/31/14)
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
 FY13/14 3rd Qtr (03/31/14)
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	441.45	425.40	423.40	416.375	

¹ 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 March							2012/13	Total Funds (Info. Purposes Only)
	Fiscal Year 2013/14								
	Governmental Funds								
	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Non-Grant							Grant
ASSETS									
Operations	\$ (154,748)	\$ 958,568	\$ (696,797)			\$ 5,827,492	\$ 5,934,515	\$ 7,130,074	
Payroll	\$ (451,265)	\$ (10,876)	\$ (91,054)				\$ (583,195)	\$ (558,927)	
Jury	\$ 0						\$ 0	\$ 0	
Revolving	\$ 20,000						\$ 20,000	\$ 20,000	
Other	\$ 30,000						\$ 30,000	\$ 30,000	
Distribution							\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	
Trust							\$ (47,640)	\$ (101,647)	
Credit Card									
Cash on Hand	\$ 11,784						\$ 11,784	\$ 11,784	
Cash with County	\$ 41,312	\$ 0	\$ 0				\$ 1,721,497	\$ 1,870,391	
Cash Outside of the AOC									
Total Cash	\$ (502,917)	\$ 947,692	\$ (787,850)				\$ 7,501,348	\$ 8,401,674	
Short Term Investment	\$ 8,560,867						\$ 2,722,453	\$ 11,283,320	
Investment in Financial Institution									
Total Investments	\$ 8,560,867						\$ 2,722,453	\$ 6,460,397	
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Receivable - General	\$ 37,961		\$ 403,918				\$ 441,879	\$ 1,137,836	
Dishonored Checks									
Due From Employee	\$ 0	\$ 0					\$ 0	\$ 975	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Due From Other Courts							\$ 0	\$ 0	
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Trust Due To/From								\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,859						\$ 1,859	\$ 2,021	
Total Receivables	\$ 39,820	\$ 0	\$ 403,918				\$ 443,738	\$ 1,140,832	
Prepaid Expenses - General	\$ 0		\$ 0				\$ 0	\$ 34	
Salary and Travel Advances			\$ 0				\$ 0	\$ 0	
Counties									
Total Prepaid Expenses	\$ 0		\$ 0				\$ 0	\$ 34	
Other Assets									
Total Other Assets									
Total Assets	\$ 8,097,770	\$ 947,692	\$ (383,932)				\$ 10,223,802	\$ 16,002,937	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 53,684	\$ 10,921	\$ 0				\$ 64,605	\$ 18,926	
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 1,859	\$ 1,859	\$ 2,021	
Due to Other Courts									
Due to State	\$ 0						\$ 0	\$ 0	
TC145 Liability						\$ 1,143,110	\$ 1,143,110	\$ 1,029,425	
Due to Other Governments	\$ 0		\$ 37			\$ 800,000	\$ 800,037	\$ 37	
AB145 Due to Other Government Agency						\$ 377,507	\$ 377,507	\$ 142,668	
Due to Other Public Agencies									
Sales and Use Tax	\$ 80		\$ 0				\$ 80	\$ 0	
Interest						\$ 571	\$ 571	\$ 924	
Miscellaneous Accts. Pay and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 53,764	\$ 10,921	\$ 37				\$ 2,323,047	\$ 1,194,001	
Civil							\$ 4,877,838	\$ 6,745,550	
Criminal							\$ 1,289,127	\$ 342,550	
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 1,721,497	\$ 1,827,428	
Trust Interest Payable						\$ 12,293	\$ 12,293	\$ 8,340	
Miscellaneous Trust									
Total Trust Deposits							\$ 7,900,755	\$ 8,923,668	
Accrued Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Benefits Payable	\$ (156,921)						\$ (156,921)	\$ (165,677)	
Deferred Compensation Payable	\$ 74,258						\$ 74,258	\$ 20,000	
Deductions Payable	\$ 834,932						\$ 834,932	\$ 847,477	
Payroll Clearing								\$ 0	
Total Payroll Liabilities	\$ 752,270	\$ 0	\$ 0				\$ 752,270	\$ 701,800	
Revenue Collected in Advance	\$ 0		\$ 23,319				\$ 23,319	\$ 0	
Liabilities For Deposits	\$ 38,463						\$ 38,463	\$ 47,175	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities	\$ 0						\$ 0	\$ 0	
Total Other Liabilities	\$ 38,463		\$ 23,319				\$ 0	\$ 47,175	
Total Liabilities	\$ 844,497	\$ 10,921	\$ 23,368				\$ 10,223,802	\$ 11,102,575	
Total Fund Balance	\$ 7,253,273	\$ 936,771	\$ (407,288)				\$ 7,782,756	\$ 5,136,066	
Total Liabilities and Fund Balance	\$ 8,097,770	\$ 947,692	\$ (383,932)				\$ 10,223,802	\$ 16,002,937	

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 March											
Fiscal Year 2013/14										2012/13	
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 29,187,725	\$ 169,284					\$ 29,357,009	\$ 39,172,074	\$ 25,592,150	\$ 38,564,264	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 132,973	\$ 0	\$ 132,973	
Judges' Compensation (45 25)	\$ 327,752						\$ 327,752	\$ 437,000	\$ 327,751	\$ 437,000	
Court Interpreter (45 45)	\$ 1,539,210						\$ 1,539,210	\$ 2,082,633	\$ 1,454,457	\$ 2,159,314	
Civil Coordination Reimbursement (45 55)											
MOU Reimbursements (45 10 and General)	\$ 2,868,487						\$ 2,868,487	\$ 3,554,808	\$ 2,390,457	\$ 3,427,608	
Other Miscellaneous	\$ 3,340,364						\$ 3,340,364	\$ 3,340,364	\$ 3,340,364	\$ 5,493,052	
	\$ 37,283,518	\$ 169,284					\$ 37,432,802	\$ 46,719,612	\$ 33,105,180	\$ 50,214,211	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,513,529				\$ 1,513,529	\$ 2,391,925	\$ 1,182,692	\$ 2,422,817	
Other AOC Grants	\$ (298)		\$ 201,544				\$ 201,246	\$ 318,390	\$ 130,005	\$ 282,042	
Non-AOC Grants			\$ 144,750				\$ 144,750	\$ 278,948	\$ 190,202	\$ 408,371	
	\$ (298)		\$ 1,859,823				\$ 1,859,527	\$ 2,989,263	\$ 1,482,899	\$ 3,211,230	
Other Financing Sources											
Interest Income	\$ 18,898	\$ 1,008					\$ 19,903	\$ 23,280	\$ 15,000	\$ 70,950	
Investment Income											
Donations											
Local Fees	\$ 789,449						\$ 789,449	\$ 1,420,000	\$ 881,502	\$ 1,563,000	
Non-Fee Revenues											
Enhanced Collections		\$ 982,469					\$ 982,469	\$ 1,590,876	\$ 958,949	\$ 1,773,718	
Escheatment											
Prior Year Revenue									\$ (1,519)		
County Program - Restricted		\$ 115,460					\$ 115,460	\$ 200,000	\$ 122,793	\$ 217,000	
Reimbursement Other	\$ 207,846						\$ 207,846	\$ 330,100	\$ 171,589	\$ 228,000	
Sale of Fixed Assets	\$ 150						\$ 150		\$ 4,662		
Other Miscellaneous	\$ 58,138						\$ 58,138	\$ 70,000	\$ 53,186	\$ 82,209	
	\$ 1,074,479	\$ 1,078,935					\$ 2,153,414	\$ 3,834,996	\$ 2,186,167	\$ 3,912,677	
Total Revenues	\$ 38,337,701	\$ 1,248,219	\$ 1,859,823				\$ 41,443,743	\$ 55,340,951	\$ 38,754,248	\$ 57,338,318	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 17,094,667	\$ 125,420	\$ 1,011,807				\$ 18,231,894	\$ 23,980,517	\$ 17,847,928	\$ 22,883,201	
Temp Help	\$ 3,971						\$ 3,971	\$ 43,994	\$ 25,150	\$ 145,053	
Overtime	\$ 44,217	\$ 12,323	\$ 94				\$ 56,634	\$ 30,000	\$ 27,798	\$ 61,000	
Staff Benefits	\$ 13,901,575	\$ 108,571	\$ 816,277				\$ 14,826,423	\$ 19,978,295	\$ 14,701,044	\$ 20,111,685	
	\$ 31,044,429	\$ 246,314	\$ 1,828,178				\$ 33,118,932	\$ 44,032,806	\$ 32,601,918	\$ 43,200,919	
Operating Expenses and Equipment											
General Expense	\$ 521,700	\$ 22	\$ 14,987				\$ 536,710	\$ 721,823	\$ 385,044	\$ 538,360	
Printing	\$ 54,379		\$ 152				\$ 54,531	\$ 114,100	\$ 89,002	\$ 91,000	
Telecommunications	\$ 200,425		\$ 87				\$ 200,492	\$ 274,076	\$ 170,557	\$ 247,605	
Postage	\$ 185,123		\$ 998				\$ 186,121	\$ 257,280	\$ 196,773	\$ 301,200	
Insurance	\$ 47,282						\$ 47,282	\$ 41,000	\$ 41,001	\$ 40,000	
In-State Travel	\$ 28,897	\$ 458	\$ 1,815				\$ 31,170	\$ 49,100	\$ 29,978	\$ 58,722	
Out-of-State Travel	\$ 730		\$ 1,684				\$ 2,614	\$ 2,000	\$ 3,494	\$ 1,800	
Training	\$ 5,165	\$ 1,500	\$ 13,013				\$ 19,678	\$ 18,516	\$ 6,491	\$ 7,750	
Security Services	\$ 2,719		\$ 170,149				\$ 172,868	\$ 245,700	\$ 188,369	\$ 245,500	
Facility Operations	\$ 1,131,827						\$ 1,131,827	\$ 1,535,715	\$ 1,387,276	\$ 1,598,485	
Utilities	\$ 17,135						\$ 17,135	\$ 23,000	\$ 16,734	\$ 23,000	
Contracted Services	\$ 3,728,058	\$ 892,942	\$ 102,840				\$ 4,723,840	\$ 6,681,133	\$ 4,577,927	\$ 7,320,090	
Consulting and Professional Services	\$ 112,188						\$ 112,188	\$ 233,351	\$ 122,881	\$ 278,586	
Information Technology	\$ 1,059,771						\$ 1,059,771	\$ 820,609	\$ 632,582	\$ 772,089	
Major Equipment	\$ 433,514						\$ 433,514	\$ 840,555		\$ 987,714	
Other Items of Expense	\$ 8,228						\$ 8,228	\$ 10,300	\$ 7,204	\$ 19,500	
	\$ 7,534,921	\$ 894,922	\$ 305,704				\$ 8,735,547	\$ 13,948,258	\$ 7,835,994	\$ 12,505,381	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0				
Jury Costs	\$ 279,914						\$ 279,914	\$ 478,000	\$ 347,808	\$ 340,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (133,229)		\$ 133,229				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 20,008		
	\$ 146,685		\$ 133,229				\$ 279,914	\$ 478,000	\$ 367,815	\$ 340,000	
Total Expenditures	\$ 38,728,036	\$ 1,141,236	\$ 2,267,111				\$ 42,134,382	\$ 58,157,064	\$ 40,805,727	\$ 56,048,280	
Excess (Deficit) of Revenues Over Expenditures	\$ (388,334)	\$ 106,983	\$ (407,288)				\$ (688,639)	\$ (2,816,113)	\$ (4,051,481)	\$ 1,292,038	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 7,641,807	\$ 829,788	\$ 0				\$ 8,471,395	\$ 8,471,395	\$ 9,187,577	\$ 9,187,577	
Ending Balance (Deficit)	\$ 7,253,473	\$ 936,771	\$ (407,288)				\$ 7,782,756	\$ 5,655,282	\$ 5,136,096	\$ 10,419,615	

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

For the month ended March										
Fiscal Year 2013/14										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 10,254,631	\$ 528,649					\$ 10,783,280	\$ 14,027,656	\$ 10,515,817	\$ 13,006,059
Traffic & Other Infractions	\$ 1,694,919	\$ 13,893					\$ 1,708,812	\$ 2,262,326	\$ 1,593,906	\$ 2,861,422
Other Criminal Cases	\$ 4,490,884	\$ 235,515					\$ 4,726,399	\$ 6,742,428	\$ 4,841,303	\$ 6,538,400
Civil	\$ 2,580,195	\$ 223,898	\$ 0				\$ 2,784,093	\$ 4,074,309	\$ 2,699,113	\$ 3,996,582
Family & Children Services	\$ 3,873,835	\$ 33,995	\$ 0				\$ 3,907,831	\$ 5,580,954	\$ 3,774,887	\$ 5,704,444
Probate, Guardianship & Mental Health Services	\$ 1,353,467	\$ 14,152					\$ 1,367,620	\$ 1,821,754	\$ 1,298,168	\$ 1,744,701
Juvenile Dependency Services	\$ 409,399	\$ 2,247,252					\$ 2,656,651	\$ 3,592,352	\$ 2,713,188	\$ 3,722,975
Juvenile Delinquency Services	\$ 471,414	\$ 30,044					\$ 501,458	\$ 749,468	\$ 679,741	\$ 955,875
Other Court Operations	\$ 1,909,371	\$ 20,737					\$ 1,930,108	\$ 2,710,298	\$ 2,271,134	\$ 2,043,394
Court Interpreters	\$ 1,405,950	\$ 123,165					\$ 1,529,116	\$ 2,128,665	\$ 1,581,614	\$ 2,199,105
Jury Services	\$ 405,551	\$ 96,075	\$ 279,914				\$ 781,539	\$ 1,009,295	\$ 799,044	\$ 852,938
Security	\$ 28,829,618	\$ 3,752,979	\$ 279,914		\$ 0		\$ 32,862,511	\$ 44,697,501	\$ 32,725,051	\$ 43,596,895
Trial Court Operations Program										
Enhanced Collections	\$ 246,314	\$ 659,575					\$ 905,889	\$ 1,590,746	\$ 967,056	\$ 1,773,718
Other Non-Court Operations	\$ 246,314	\$ 83,847					\$ 83,847	\$ 133,450	\$ 76,268	\$ 133,450
Non-Court Operations Program										
Executive Office	\$ 431,608	\$ 6,296					\$ 437,904	\$ 549,493	\$ 457,322	\$ 652,178
Fiscal Services	\$ 961,469	\$ 526,639					\$ 1,488,108	\$ 1,399,722	\$ 1,303,798	\$ 1,222,429
Human Resources	\$ 1,095,801	\$ 45,326					\$ 1,141,127	\$ 1,119,487	\$ 1,344,393	\$ 1,228,762
Business & Facilities Services	\$ 404,487	\$ 951,632					\$ 1,356,119	\$ 2,565,141	\$ 1,584,543	\$ 2,628,575
Information Technology	\$ 1,149,624	\$ 2,709,253					\$ 3,858,877	\$ 6,101,524	\$ 2,347,307	\$ 4,610,273
Court Administration Program	\$ 4,042,989	\$ 4,239,146					\$ 8,282,135	\$ 11,735,367	\$ 7,037,352	\$ 10,542,217
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 33,118,922	\$ 8,735,547	\$ 279,914		\$ 0		\$ 42,134,382	\$ 59,157,064	\$ 40,805,727	\$ 56,046,260