

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

11/27/12
Date

Fresno

Court

FY 12/13 Qtr. 1st

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Fresno
Court

FY 12/13 Qtr 1st
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
 FY 12/13 Qtr 1st
 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)	509	453.9			

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 Sep									
Fiscal Year 2012/13								2011/12	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purpose Only)	Total Funds (Info. Purpose Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ 108,938	\$ 699,892	\$ (980,290)				\$ 5,964,844	\$ 5,793,384	\$ (136,394)
Payroll	\$ (381,144)	\$ (9,418)	\$ (89,381)					\$ (479,943)	
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 10,000							\$ 10,000	
Other	\$ 30,000							\$ 30,000	
Distribution							\$ 0	\$ 0	\$ 226,251
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (205,001)	\$ (205,001)	\$ 3,628,692
Credit Card									
Cash on Hand	\$ 11,784							\$ 11,784	\$ 14,484
Cash with County	\$ 43,733	\$ 0	\$ 0				\$ 1,827,426	\$ 1,871,159	\$ 6,729,896
Cash Outside of the AOC									
Total Cash	\$ (176,689)	\$ 690,473	\$ (1,069,671)				\$ 7,587,269	\$ 7,031,382	\$ 10,462,929
Short Term Investment	\$ 5,393,143						\$ 2,634,038	\$ 8,027,182	\$ 10,553,763
Investment in Financial Institution									
Total Investments	\$ 5,393,143						\$ 2,634,038	\$ 8,027,182	\$ 10,553,763
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 42,453		\$ 409,554					\$ 452,007	\$ 992,996
Dishonored Checks									
Due From Employee	\$ 7,449	\$ 0						\$ 7,449	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 190
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 118	\$ 118	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,131							\$ 2,131	\$ 1,011
Total Receivables	\$ 52,033	\$ 0	\$ 409,554				\$ 118	\$ 461,705	\$ 994,196
Prepaid Expenses - General	\$ 35,293		\$ 0					\$ 35,293	\$ 31,536
Salary and Travel Advances			\$ 0					\$ 0	\$ 26
Counties									
Total Prepaid Expenses	\$ 35,293		\$ 0					\$ 35,293	\$ 31,562
Other Assets									
Total Other Assets									
Total Assets	\$ 5,303,780	\$ 690,473	\$ (660,117)				\$ 10,221,426	\$ 15,555,562	\$ 22,042,451
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 15,841
Due to Other Funds	\$ 118	\$ 0	\$ 0				\$ 2,131	\$ 2,249	\$ 1,011
Due to Other Courts									
Due to State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 1,291,441	\$ 1,291,441	\$ 1,372,197
Due to Other Governments	\$ 0		\$ 37					\$ 37	\$ 0
AB145 Due to Other Government Agency							\$ 320,939	\$ 320,939	\$ 301,526
Due to Other Public Agencies									
Sales and Use Tax	\$ 13		\$ 0					\$ 13	\$ 35
Interest							\$ 779	\$ 779	\$ 469
Miscellaneous Accls. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab	\$ 131	\$ 0	\$ 37				\$ 1,615,290	\$ 1,615,458	\$ 1,691,100
Civil							\$ 5,639,578	\$ 5,639,578	\$ 3,626,527
Criminal							\$ 1,133,209	\$ 1,133,209	\$ 800,447
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 1,827,426	\$ 1,827,426	\$ 3,935,617
Trust Interest Payable							\$ 5,923	\$ 5,923	\$ 3,011
Miscellaneous Trust									
Total Trust Deposits							\$ 8,606,136	\$ 8,606,136	\$ 8,365,601
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (151,385)							\$ (151,385)	
Deferred Compensation Payable	\$ 17,557							\$ 17,557	
Deductions Payable	\$ 863,232							\$ 863,232	
Payroll Clearing	\$ 0							\$ 0	
Total Payroll Liabilities	\$ 729,405	\$ 0	\$ 0					\$ 729,405	\$ 0
Revenue Collected in Advance	\$ 0							\$ 0	\$ 566
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	\$ 42,813
Total Liabilities	\$ 776,711	\$ 0	\$ 37				\$ 10,221,426	\$ 10,998,174	\$ 10,099,514
Total Fund Balance	\$ 4,527,069	\$ 690,473	\$ (660,154)					\$ 4,557,389	\$ 11,942,937
Total Liabilities and Fund Balance	\$ 5,303,780	\$ 690,473	\$ (660,117)				\$ 10,221,426	\$ 15,555,562	\$ 22,042,451

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 Sep										
	Fiscal Year 2012/13							2011/12			
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
General	Special Revenue										
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 7,731,431	\$ 7,579					\$ 7,739,010	\$ 35,312,576	\$ 10,882,738	\$ 42,359,273	
Trial Court Improvement Fund	\$ 0						\$ 0	\$ 140,860	\$ (120,993)	\$ 140,860	
Judicial Administration Efficiency & Mod Fund									\$ (4,048)		
Judges' Compensation (45 25)	\$ 109,251						\$ 109,251	\$ 437,000	\$ 109,251	\$ 437,000	
Court Interpreter (45 45)	\$ 229,964						\$ 229,964	\$ 2,199,104	\$ 427,534	\$ 2,367,324	
Civil Coordination Reimbursement (45 55)							\$ 533,143	\$ 3,689,908	\$ 676,597	\$ 3,634,467	
MOU Reimbursements (45 10 and General)	\$ 533,143							\$ 2,805,921		\$ 1,788,949	
Other Miscellaneous	\$ 8,603,789	\$ 7,579					\$ 8,611,368	\$ 44,585,367	\$ 11,971,080	\$ 50,727,873	
Grants											
AB 1058 Commissioner/Facilitator			\$ (54)				\$ (54)	\$ 2,522,817	\$ 211,244	\$ 2,540,405	
Other AOC Grants			\$ (2,154)				\$ (2,154)	\$ 282,042	\$ 28,855	\$ 290,000	
Non-AOC Grants			\$ 0				\$ 0	\$ 406,371	\$ (2,980)	\$ 463,798	
			\$ (2,208)				\$ (2,208)	\$ 3,211,230	\$ 238,119	\$ 3,294,203	
Other Financing Sources											
Interest Income	\$ 1,827	\$ 34					\$ 1,861	\$ 70,950	\$ 10,008	\$ 101,200	
Investment Income											
Donations											
Local Fees	\$ 204,640						\$ 204,640	\$ 1,563,000	\$ 172,152	\$ 1,032,000	
Non-Fee Revenues									\$ 272	\$ 73,600	
Enhanced Collections		\$ 312,412					\$ 312,412	\$ 1,773,718	\$ 518,329	\$ 1,777,223	
Escheatment											
Prior Year Revenue	\$ (1,469)						\$ (1,469)				
County Program - Restricted		\$ 15,983					\$ 15,983	\$ 217,000	\$ 18,105	\$ 244,000	
Reimbursement Other	\$ 48,562						\$ 48,562	\$ 226,000	\$ 50,411	\$ 208,000	
Sale of Fixed Assets	\$ 3,637						\$ 3,637				
Other Miscellaneous	\$ 20,161						\$ 20,161	\$ 62,209	\$ 4,150	\$ 7,207	
	\$ 277,357	\$ 328,430					\$ 605,787	\$ 3,912,877	\$ 773,427	\$ 3,443,230	
Total Revenues	\$ 8,881,147	\$ 336,009	\$ (2,208)				\$ 9,214,947	\$ 51,709,474	\$ 12,982,627	\$ 57,485,306	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,675,619	\$ 20,629	\$ 313,204				\$ 6,009,452	\$ 22,883,201	\$ 5,800,776	\$ 29,608,836	
Temp Help	\$ 18,844						\$ 18,844	\$ 145,053	\$ 7,323	\$ 503,765	
Overtime	\$ 9,617						\$ 9,617	\$ 61,000	\$ 32,485	\$ 72,000	
Staff Benefits	\$ 4,703,595	\$ 14,896	\$ 248,739				\$ 4,967,230	\$ 20,111,865	\$ 4,502,671	\$ 21,868,873	
	\$ 10,407,675	\$ 35,524	\$ 561,944				\$ 11,005,143	\$ 43,200,919	\$ 10,343,255	\$ 52,053,474	
Operating Expenses and Equipment											
General Expense	\$ 76,441	\$ 331	\$ 14,210				\$ 90,982	\$ 535,339	\$ 123,092	\$ 1,037,272	
Printing	\$ 18,296		\$ 143				\$ 18,440	\$ 91,000	\$ 43,242	\$ 140,000	
Telecommunications	\$ 37,785	\$ 525	\$ 36				\$ 38,346	\$ 247,605	\$ 93,382	\$ 382,967	
Postage	\$ 116,979		\$ 321				\$ 119,300	\$ 301,200	\$ 27,828	\$ 252,900	
Insurance								\$ 40,000	\$ 3,030	\$ 39,078	
In-State Travel	\$ 10,988		\$ 268				\$ 11,256	\$ 56,722	\$ 18,607	\$ 140,922	
Out-of-State Travel			\$ 0				\$ 0	\$ 1,800	\$ 13,882	\$ 3,159	
Training	\$ 1,996	\$ 700	\$ 915				\$ 3,611	\$ 7,750	\$ 67,882	\$ 42,200	
Security Services	\$ 4,133		\$ 45,827				\$ 49,960	\$ 245,500	\$ 581,692	\$ 902,445	
Facility Operations	\$ 329,793	\$ 6	\$ 601				\$ 330,400	\$ 1,596,485	\$ 208,308	\$ 1,841,216	
Utilities	\$ 6,377						\$ 6,377	\$ 23,000	\$ 7,703	\$ 26,000	
Contracted Services	\$ 1,105,004	\$ 367,296	\$ 33,681				\$ 1,505,981	\$ 7,447,218	\$ 1,924,974	\$ 7,880,223	
Consulting and Professional Services	\$ 17,927						\$ 17,927	\$ 276,566	\$ 56,026	\$ 564,745	
Information Technology	\$ 536,713						\$ 536,713	\$ 769,069	\$ 397,557	\$ 953,079	
Major Equipment								\$ 174,714	\$ 0	\$ 0	
Other Items of Expense	\$ 2,981						\$ 2,981	\$ 19,500	\$ 10,974	\$ 11,700	
	\$ 2,267,412	\$ 368,858	\$ 96,002				\$ 2,732,272	\$ 11,833,468	\$ 3,578,182	\$ 14,217,906	
Special Items of Expense											
Grand Jury									\$ 19		
Jury Costs	\$ 87,734						\$ 87,734	\$ 340,000	\$ 98,714	\$ 307,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 19,986						\$ 19,986		\$ (18,937)		
	\$ 107,720						\$ 107,720	\$ 340,000	\$ 79,796	\$ 307,000	
Total Expenditures	\$ 12,782,807	\$ 404,382	\$ 657,946				\$ 13,845,135	\$ 55,374,387	\$ 14,001,212	\$ 66,578,380	
Excess (Deficit) of Revenues Over Expenditures	\$ (3,901,660)	\$ (68,374)	\$ (660,154)				\$ (4,630,188)	\$ (3,664,913)	\$ (1,018,586)	\$ (9,113,074)	
Operating Transfers In (Out)								\$ 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)	\$ 4,527,069	\$ 690,473	\$ (660,154)				\$ 4,557,389	\$ 5,522,664	\$ 11,942,937	\$ 3,848,448	

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

For the month ended Sep										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)	
PROGRAM EXPENDITURES:											
Judges & Courtroom Support	\$ 3,452,342	\$ 162,534				\$ 0	\$ 3,614,876	\$ 13,006,059	\$ 3,157,329	\$ 17,271,941	
Traffic & Other Infractions	\$ 572,691	\$ 165					\$ 572,855	\$ 2,861,422	\$ 721,649	\$ 3,880,910	
Other Criminal Cases	\$ 1,451,334	\$ 57,683					\$ 1,509,018	\$ 6,547,287	\$ 1,513,039	\$ 7,799,935	
Civil	\$ 831,114	\$ 93,725					\$ 924,839	\$ 3,942,163	\$ 872,834	\$ 4,645,671	
Family & Children Services	\$ 1,235,843	\$ 6,525					\$ 1,242,368	\$ 5,639,444	\$ 1,378,014	\$ 6,437,044	
Probate, Guardianship & Mental Health Services	\$ 427,251	\$ 3,177					\$ 430,428	\$ 1,744,701	\$ 328,473	\$ 1,930,220	
Juvenile Dependency Services	\$ 151,848	\$ 817,816					\$ 969,665	\$ 3,672,864	\$ 895,786	\$ 3,577,858	
Juvenile Delinquency Services	\$ 230,973	\$ 8,538					\$ 239,511	\$ 955,875	\$ 209,864	\$ 1,018,047	
Other Court Operations	\$ 664,678	\$ 4,631				\$ 0	\$ 669,309	\$ 2,043,394	\$ 573,363	\$ 2,360,271	
Court Interpreters	\$ 504,344	\$ 32,739	\$ 87,734				\$ 537,084	\$ 2,199,105	\$ 506,741	\$ 2,367,324	
Jury Services	\$ 117,653	\$ 32,135					\$ 237,522	\$ 852,938	\$ 263,431	\$ 1,025,949	
Security		\$ 45,827					\$ 45,827		\$ 559,174	\$ 571,445	
Trial Court Operations Program	\$ 9,640,072	\$ 1,265,495	\$ 87,734			\$ 0	\$ 10,993,301	\$ 43,465,252	\$ 10,979,687	\$ 52,886,615	
Enhanced Collections	\$ 35,524	\$ 270,749					\$ 306,273	\$ 1,773,718	\$ 660,507	\$ 1,777,223	
Other Non-Court Operations		\$ 23,754					\$ 23,754	\$ 133,450	\$ 27,876	\$ 180,132	
Non-Court Operations Program	\$ 35,524	\$ 294,503					\$ 330,027	\$ 1,907,168	\$ 688,384	\$ 1,957,355	
Executive Office	\$ 161,879	\$ 3,204					\$ 165,083	\$ 652,178	\$ 171,450	\$ 651,346	
Fiscal Services	\$ 255,309	\$ 222,279					\$ 477,588	\$ 1,222,429	\$ 243,313	\$ 1,702,732	
Human Resources	\$ 417,603	\$ 844					\$ 418,447	\$ 1,228,762	\$ 400,780	\$ 1,395,655	
Business & Facilities Services	\$ 127,099	\$ 270,781				\$ 775	\$ 398,655	\$ 2,628,575	\$ 549,751	\$ 2,988,548	
Information Technology	\$ 367,656	\$ 675,167				\$ 19,211	\$ 1,062,034	\$ 4,270,023	\$ 967,838	\$ 4,996,129	
Court Administration Program	\$ 1,329,546	\$ 1,172,274				\$ 19,986	\$ 2,521,807	\$ 10,001,967	\$ 2,333,132	\$ 11,734,410	
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
Total	\$ 11,005,143	\$ 2,732,272	\$ 87,734			\$ 19,986	\$ 13,845,135	\$ 55,374,387	\$ 14,001,212	\$ 66,578,380	