

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

Feb. 13, 2014

Date

Fresno Superior Court
Court

FY13/14 2nd Qtr (12/31/13)
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Fresno
Court

FY13/14 2nd Qtr (12/31/13)
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.
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Fresno
Court

FY13/14 2nd Qtr (12/31/13)
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		

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 December									
Fiscal Year 2013/14									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (119,937)	\$ 820,798	\$ (834,324)				\$ 6,644,083	\$ 6,510,820	\$ 5,831,155
Payroll	\$ 313	\$ 0	\$ 0					\$ 313	\$ 100,389
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 20,000							\$ 20,000	\$ 10,000
Other	\$ 30,000							\$ 30,000	\$ 30,000
Distribution							\$ (77,238)	\$ (77,238)	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (407,032)	\$ (407,032)	\$ (262,871)
Credit Card									
Cash on Hand	\$ 11,784							\$ 11,784	\$ 12,784
Cash with County	\$ 41,828	\$ 0	\$ 0				\$ 1,721,497	\$ 1,763,325	\$ 1,659,577
Cash Outside of the AOC									
Total Cash	\$ (16,011)	\$ 820,798	\$ (834,324)				\$ 7,881,310	\$ 7,851,772	\$ 7,391,033
Short Term Investment	\$ 13,259,094						\$ 2,127,037	\$ 15,386,131	\$ 7,570,701
Investment in Financial Institution									
Total Investments	\$ 13,259,094						\$ 2,127,037	\$ 15,386,131	\$ 7,570,701
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 44,208		\$ 622,323					\$ 666,531	\$ 711,184
Dishonored Checks									
Due From Employee	\$ 0	\$ 0						\$ 0	\$ 3,178
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								\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 2,301
Total Receivables	\$ 44,208	\$ 0	\$ 622,323				\$ 0	\$ 666,531	\$ 716,661
Prepaid Expenses - General	\$ 34,292		\$ 0					\$ 34,292	\$ 98
Salary and Travel Advances			\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 34,292		\$ 0					\$ 34,292	\$ 98
Other Assets									
Total Other Assets									
Total Assets	\$ 13,321,583	\$ 820,798	\$ (212,001)				\$ 10,008,347	\$ 23,938,727	\$ 15,678,494
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 146,864	\$ 9,393	\$ 0				\$ 0	\$ 156,257	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 2,301
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 1,009,340	\$ 1,009,340	\$ 953,048
Due to Other Governments	\$ 0		\$ 37				\$ 1,100,000	\$ 1,100,037	\$ 37
AB145 Due to Other Government Agency							\$ 384,411	\$ 384,411	\$ 323,964
Due to Other Public Agencies									
Sales and Use Tax	\$ 32		\$ 0					\$ 32	\$ 99
Interest							\$ 790	\$ 790	\$ 817
Miscellaneous Accts. Pay and Accrued Liab									
Total Accounts Payable and Accrued Liab	\$ 146,895	\$ 9,393	\$ 37				\$ 2,494,541	\$ 2,650,666	\$ 1,280,285
Civil							\$ 5,025,898	\$ 5,025,898	\$ 5,334,270
Criminal							\$ 755,093	\$ 755,093	\$ 1,130,235
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 1,721,497	\$ 1,721,497	\$ 1,827,428
Trust Interest Payable							\$ 11,318	\$ 11,318	\$ 7,141
Miscellaneous Trust									
Total Trust Deposits							\$ 7,513,806	\$ 7,513,806	\$ 8,299,072
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (530,461)							\$ (530,461)	\$ (242,961)
Deferred Compensation Payable	\$ 16,023							\$ 16,023	\$ 45,007
Deductions Payable	\$ 604,589							\$ 604,589	\$ 620,221
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 90,152	\$ 0	\$ 0					\$ 90,152	\$ 422,268
Revenue Collected in Advance	\$ 0		\$ 40,654					\$ 40,654	\$ 0
Liabilities For Deposits	\$ 38,507							\$ 38,507	\$ 47,175
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 38,507		\$ 40,654					\$ 79,160	\$ 47,175
Total Liabilities	\$ 275,564	\$ 9,393	\$ 40,691				\$ 10,008,347	\$ 10,333,984	\$ 10,048,778
Total Fund Balance	\$ 13,046,020	\$ 811,405	\$ (252,692)					\$ 13,604,748	\$ 5,629,716
Total Liabilities and Fund Balance	\$ 13,321,583	\$ 820,798	\$ (212,001)				\$ 10,008,347	\$ 23,938,727	\$ 15,678,494

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 2013/14							2012/13		
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
General	Non-Grant	Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 23,821,712	\$ 98,908					\$ 23,918,620	\$ 39,172,074	\$ 16,806,575	\$ 38,564,264
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 132,973	\$ 0	\$ 132,973
Judges' Compensation (45 25)	\$ 218,501						\$ 218,501	\$ 437,000	\$ 218,501	\$ 437,000
Court Interpreter (45 45)	\$ 1,015,072						\$ 1,015,072	\$ 2,082,633	\$ 927,961	\$ 2,159,314
Civil Coordination Reimbursement (45 55)										
MOU Reimbursements (45.10 and General)	\$ 1,690,338						\$ 1,690,338	\$ 3,554,808	\$ 1,549,458	\$ 3,427,808
Other Miscellaneous	\$ 3,340,384						\$ 3,340,384	\$ 3,340,384	\$ 1,801,754	\$ 5,483,052
	\$ 30,065,987	\$ 98,908					\$ 30,162,895	\$ 48,719,852	\$ 21,104,250	\$ 50,214,211
Grants										
AB 1058 Commissioner/Facilitator			\$ 1,020,031				\$ 1,020,031	\$ 2,391,925	\$ 589,480	\$ 2,522,817
Other AOC Grants	\$ (298)		\$ 118,278				\$ 117,982	\$ 318,390	\$ 63,183	\$ 282,942
Non-AOC Grants			\$ 82,177				\$ 82,177	\$ 276,948	\$ 108,901	\$ 408,371
	\$ (298)		\$ 1,220,485				\$ 1,220,189	\$ 2,987,263	\$ 759,564	\$ 3,211,230
Other Financing Sources										
Interest Income	\$ 9,106	\$ 480					\$ 9,586	\$ 23,260	\$ 9,387	\$ 70,950
Investment Income										
Donations										
Local Fees	\$ 418,778						\$ 418,778	\$ 1,420,000	\$ 528,013	\$ 1,583,000
Non-Fee Revenues										
Enhanced Collections		\$ 537,591					\$ 537,591	\$ 1,590,676	\$ 585,353	\$ 1,773,718
Escheatment										
Prior Year Revenue										
County Program - Restricted		\$ 87,250					\$ 87,250	\$ 200,000	\$ 71,877	\$ 217,000
Reimbursement Other	\$ 128,723						\$ 128,723	\$ 330,100	\$ 85,850	\$ 228,000
Sale of Fixed Assets	\$ 150						\$ 150		\$ 4,212	
Other Miscellaneous	\$ 42,059						\$ 42,059	\$ 70,000	\$ 33,676	\$ 82,209
	\$ 598,816	\$ 605,320					\$ 1,204,136	\$ 3,634,036	\$ 1,334,858	\$ 3,812,877
Total Revenues	\$ 30,664,507	\$ 702,228	\$ 1,220,485				\$ 32,607,220	\$ 55,340,951	\$ 23,178,671	\$ 57,338,318
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 11,323,938	\$ 83,247	\$ 658,122				\$ 12,065,307	\$ 23,980,517	\$ 11,545,448	\$ 22,883,201
Temp Help	\$ 3,698						\$ 3,698	\$ 43,994	\$ 25,132	\$ 145,053
Overtime	\$ 21,254	\$ 12,323	\$ 82				\$ 33,839	\$ 30,000	\$ 17,429	\$ 81,000
Staff Benefits	\$ 9,042,058	\$ 73,716	\$ 518,972				\$ 9,634,745	\$ 19,978,295	\$ 9,488,859	\$ 20,111,665
	\$ 20,390,948	\$ 169,286	\$ 1,175,155				\$ 21,735,389	\$ 44,030,808	\$ 21,054,688	\$ 43,200,919
Operating Expenses and Equipment										
General Expense	\$ 573,189		\$ 12,232				\$ 585,431	\$ 721,823	\$ 242,749	\$ 538,388
Printing	\$ 41,700		\$ 152				\$ 41,851	\$ 114,100	\$ 38,797	\$ 91,000
Telecommunications	\$ 135,360		\$ 48				\$ 135,408	\$ 274,078	\$ 87,251	\$ 247,595
Postage	\$ 116,277		\$ 678				\$ 116,955	\$ 257,280	\$ 137,851	\$ 301,200
Insurance	\$ 47,282						\$ 47,282	\$ 41,000	\$ 41,001	\$ 40,000
In-State Travel	\$ 18,179	\$ 458	\$ 1,591				\$ 20,228	\$ 49,100	\$ 22,555	\$ 58,722
Out-of-State Travel	\$ 730		\$ 1,884				\$ 2,614	\$ 2,000	\$ 2,076	\$ 1,800
Training	\$ 2,885	\$ 1,500	\$ 11,613				\$ 15,998	\$ 18,518	\$ 4,211	\$ 7,750
Security Services	\$ 736		\$ 111,031				\$ 111,768	\$ 245,700	\$ 116,848	\$ 245,500
Facility Operations	\$ 924,213						\$ 924,213	\$ 1,535,715	\$ 981,385	\$ 1,588,485
Utilities	\$ 12,085						\$ 12,085	\$ 23,000	\$ 10,398	\$ 23,000
Contracted Services	\$ 2,237,668	\$ 549,368	\$ 85,276				\$ 2,872,312	\$ 8,681,133	\$ 3,051,805	\$ 7,320,090
Consulting and Professional Services	\$ 65,712						\$ 65,712	\$ 233,351	\$ 74,716	\$ 278,568
Information Technology	\$ 482,736						\$ 482,736	\$ 820,809	\$ 808,841	\$ 772,089
Major Equipment	\$ 118,719						\$ 118,719	\$ 840,555	\$ 867,714	\$ 967,714
Other Items of Expense	\$ 3,934						\$ 3,934	\$ 10,300	\$ 5,509	\$ 19,500
	\$ 4,781,394	\$ 551,328	\$ 224,502				\$ 5,537,222	\$ 13,648,258	\$ 5,435,971	\$ 12,505,381
Special Items of Expense										
Grand Jury	\$ 0						\$ 0			
Jury Costs	\$ 201,281						\$ 201,281	\$ 478,000	\$ 228,887	\$ 340,000
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (73,519)		\$ 73,519				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment									\$ 20,006	
	\$ 127,742		\$ 73,519				\$ 201,261	\$ 478,000	\$ 248,893	\$ 340,000
Total Expenditures	\$ 25,280,084	\$ 720,812	\$ 1,473,177				\$ 27,473,873	\$ 58,157,064	\$ 28,738,532	\$ 56,046,281
Excess (Deficit) of Revenues Over Expenditures	\$ 5,404,423	\$ (18,383)	\$ (252,692)				\$ 5,133,348	\$ (2,816,113)	\$ (3,557,861)	\$ 1,292,038
Operating Transfers In (Out)								\$ 0	\$ 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)	\$ 13,046,029	\$ 811,405	\$ (252,692)				\$ 13,804,743	\$ 5,655,282	\$ 5,929,716	\$ 10,479,815

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

For the month ended December										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 6,752,385	\$ 334,362					\$ 7,086,747	\$ 14,027,658	\$ 6,772,188	\$ 13,006,059
Traffic & Other Infractions	\$ 1,082,054	\$ 12,318					\$ 1,094,373	\$ 2,262,326	\$ 1,050,344	\$ 2,861,422
Other Criminal Cases	\$ 2,932,442	\$ 167,568					\$ 3,100,011	\$ 6,742,428	\$ 2,947,433	\$ 6,539,400
Civil	\$ 1,680,204	\$ 141,163			\$ 0		\$ 1,821,367	\$ 4,074,309	\$ 1,743,414	\$ 3,988,582
Family & Children Services	\$ 2,544,115	\$ 23,253			\$ 0		\$ 2,567,369	\$ 5,580,954	\$ 2,415,651	\$ 5,704,444
Probate, Guardianship & Mental Health Services	\$ 879,091	\$ 8,067					\$ 887,158	\$ 1,821,754	\$ 830,366	\$ 1,744,701
Juvenile Dependency Services	\$ 257,001	\$ 1,566,665					\$ 1,823,666	\$ 3,592,352	\$ 1,888,888	\$ 3,722,875
Juvenile Delinquency Services	\$ 315,428	\$ 23,818					\$ 339,246	\$ 749,466	\$ 485,400	\$ 955,875
Other Court Operations	\$ 1,249,412	\$ 14,368					\$ 1,263,779	\$ 2,710,298	\$ 1,405,936	\$ 2,043,394
Court Interpreters	\$ 922,127	\$ 79,224					\$ 1,001,351	\$ 2,126,665	\$ 1,028,421	\$ 2,199,105
Jury Services	\$ 269,005	\$ 70,997	\$ 201,261				\$ 541,263	\$ 1,009,295	\$ 516,986	\$ 852,938
Security		\$ 121,387					\$ 121,387		\$ 107,355	
Trial Court Operations Program	\$ 18,883,264	\$ 2,563,191	\$ 201,261		\$ 0		\$ 21,647,717	\$ 44,697,501	\$ 21,172,184	\$ 43,596,885
Enhanced Collections	\$ 169,286	\$ 401,309					\$ 570,595	\$ 1,590,746	\$ 593,602	\$ 1,773,718
Other Non-Court Operations		\$ 49,017					\$ 49,017	\$ 133,450	\$ 45,712	\$ 133,450
Non-Court Operations Program	\$ 169,286	\$ 450,326					\$ 619,612	\$ 1,724,196	\$ 639,314	\$ 1,907,168
Executive Office	\$ 282,554	\$ 4,221					\$ 286,775	\$ 548,483	\$ 358,316	\$ 652,178
Fiscal Services	\$ 653,830	\$ 517,926					\$ 1,171,756	\$ 1,399,722	\$ 1,013,403	\$ 1,222,429
Human Resources	\$ 727,930	\$ 35,375					\$ 763,305	\$ 1,119,487	\$ 862,770	\$ 1,228,762
Business & Facilities Services	\$ 273,805	\$ 638,602					\$ 912,407	\$ 2,565,141	\$ 959,987	\$ 2,628,575
Information Technology	\$ 744,720	\$ 1,327,582					\$ 2,072,302	\$ 6,101,524	\$ 1,730,578	\$ 4,810,273
Court Administration Program	\$ 2,682,839	\$ 2,523,705					\$ 5,206,544	\$ 11,735,367	\$ 4,925,034	\$ 10,542,217
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 21,735,389	\$ 5,537,222	\$ 201,261		\$ 0		\$ 27,473,873	\$ 58,157,064	\$ 26,738,632	\$ 66,046,280