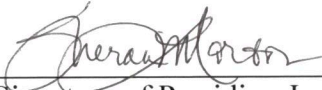


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

Aug 15, 2014
Date

Fresno Superior Court

Court

FY13/14 4th Qtr (06/30/14)

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Fresno
Court

FY13/14 4th Qtr (06/30/14)
Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Fresno
 Court

FY13/14 4th Qtr (06/30/14)
 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	410.825

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 June									
Fiscal Year 2013/14									2012/13
	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						
ASSETS									
Operations	\$ (785,305)	\$ 773,401	\$ 128				\$ 4,815,498	\$ 4,803,722	\$ 5,615,787
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 20,000							\$ 20,000	\$ 20,000
Other	\$ 30,000							\$ 30,000	\$ 30,000
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (51,082)	\$ (51,082)	\$ (509,020)
Credit Card									
Cash on Hand	\$ 11,365							\$ 11,365	\$ 11,784
Cash with County	\$ 41,330	\$ 0	\$ (128)				\$ 1,413,233	\$ 1,454,434	\$ 1,764,081
Cash Outside of the AOC									
Total Cash	\$ (682,610)	\$ 773,401	\$ 0				\$ 6,177,649	\$ 6,268,440	\$ 6,932,632
Short Term Investment	\$ 2,671,505							\$ 1,404,888	\$ 4,076,393
Investment in Financial Institution									
Total Investments	\$ 2,671,505						\$ 1,404,888	\$ 4,076,393	\$ 8,669,997
Accrued Revenue	\$ 3,690	\$ 304	\$ 0				\$ 0	\$ 3,994	\$ 4,448
Accounts Receivable - General	\$ 25,373		\$ 182,426					\$ 207,799	\$ 1,225,021
Dishonored Checks									
Due From Employee	\$ 199	\$ 0						\$ 199	\$ 1,650
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 377,857							\$ 377,857	\$ 1,448,584
Due From Other Governments	\$ 20,505	\$ 0	\$ 45,256				\$ 0	\$ 65,761	\$ 287,472
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 1,171,708	\$ 141,227	\$ 228,188					\$ 1,541,123	\$ 1,864,617
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,291							\$ 1,291	\$ 3,580
Total Receivables	\$ 1,600,622	\$ 141,531	\$ 455,871				\$ 0	\$ 2,198,023	\$ 4,835,371
Prepaid Expenses - General	\$ 360,000		\$ 0					\$ 360,000	\$ 137,168
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 360,000		\$ 0					\$ 360,000	\$ 137,168
Other Assets									
Total Other Assets									
Total Assets	\$ 3,949,517	\$ 914,932	\$ 455,871				\$ 7,582,537	\$ 12,902,857	\$ 20,575,169
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 851,333	\$ 44,999	\$ 9,456					\$ 905,789	\$ 947,993
Accounts Payable - General	\$ 16,624	\$ 0	\$ 0				\$ 0	\$ 16,624	\$ 8,782
Due to Other Funds	\$ 0	\$ 28,012	\$ 349,845				\$ 1,291	\$ 379,147	\$ 1,452,164
Due to Other Courts									
Due to State	\$ 24,037							\$ 24,037	\$ 52,917
TC145 Liability							\$ 980,904	\$ 980,904	\$ 1,204,762
Due to Other Governments	\$ 97,837	\$ 72	\$ 15,231				\$ 64,632	\$ 177,771	\$ 126,705
AB145 Due to Other Government Agency							\$ 166,563	\$ 166,563	\$ 101,904
Due to Other Public Agencies									
Sales and Use Tax	\$ 0		\$ 0					\$ 0	\$ 6
Interest							\$ 8	\$ 8	\$ 26
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 989,831	\$ 73,083	\$ 374,532				\$ 1,213,397	\$ 2,650,843	\$ 3,895,259
Civil							\$ 4,333,283	\$ 4,333,283	\$ 4,941,312
Criminal							\$ 361,914	\$ 361,914	\$ 277,237
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 1,413,233	\$ 1,413,233	\$ 1,721,497
Trust Interest Payable							\$ 12,336	\$ 12,336	\$ 9,899
Miscellaneous Trust									
Total Trust Deposits							\$ 6,120,766	\$ 6,120,766	\$ 6,949,944
Accrued Payroll	\$ 905,824	\$ 6,747	\$ 56,481					\$ 969,053	\$ 800,664
Benefits Payable	\$ (256,757)							\$ (256,757)	\$ (246,769)
Deferred Compensation Payable	\$ 17,046							\$ 17,046	\$ 15,912
Deductions Payable	\$ 1,874							\$ 1,874	\$ 600,115
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 667,987	\$ 6,747	\$ 56,481					\$ 731,215	\$ 1,169,923
Revenue Collected in Advance	\$ 0		\$ 24,858					\$ 24,858	\$ 50,644
Liabilities For Deposits	\$ 38,392							\$ 38,392	\$ 38,599
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (17,046)						\$ 1,875	\$ (15,171)	\$ (595)
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 21,346		\$ 24,858				\$ 1,875	\$ 48,078	\$ 88,648
Total Liabilities	\$ 1,679,164	\$ 79,830	\$ 455,871				\$ 7,336,037	\$ 9,550,902	\$ 12,103,774
Total Fund Balance	\$ 2,516,853	\$ 835,101	\$ 0					\$ 3,351,954	\$ 8,471,395
Total Liabilities and Fund Balance	\$ 4,196,017	\$ 914,932	\$ 455,871				\$ 7,336,037	\$ 12,902,857	\$ 20,575,169

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 June											
Fiscal Year 2013/14											
2012/13											
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 38,840,192	\$ 306,195					\$ 39,146,387	\$ 39,172,074	\$ 37,692,232	\$ 38,564,264	
Improvement and Modernization Fund	\$ 120,993						\$ 120,993	\$ 132,973	\$ 132,973	\$ 132,973	
Judges' Compensation (45.25)	\$ 403,381						\$ 403,381	\$ 437,000	\$ 432,250	\$ 437,000	
Court Interpreter (45.45)	\$ 2,124,578						\$ 2,124,578	\$ 2,082,633	\$ 2,035,390	\$ 2,159,314	
Civil Coordination Reimbursement (45.55)	\$ 4,639,573						\$ 4,639,573	\$ 3,554,608	\$ 3,317,768	\$ 3,427,608	
MOU Reimbursements (45.10 and General)	\$ 3,340,364						\$ 3,340,364	\$ 3,340,364	\$ 5,493,052	\$ 5,493,052	
Other Miscellaneous											
	\$ 49,469,081	\$ 306,195					\$ 49,775,276	\$ 48,719,652	\$ 49,103,666	\$ 50,214,211	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,351,035				\$ 2,351,035	\$ 2,391,925	\$ 2,290,396	\$ 2,522,817	
Other AOC Grants	\$ (296)		\$ 343,692				\$ 343,396	\$ 318,390	\$ 268,415	\$ 282,042	
Non-AOC Grants			\$ 268,730				\$ 268,730	\$ 276,948	\$ 424,183	\$ 406,371	
	\$ (296)		\$ 2,963,457				\$ 2,963,161	\$ 2,987,263	\$ 2,982,994	\$ 3,211,230	
Other Financing Sources											
Interest Income	\$ 29,969	\$ 1,847					\$ 31,816	\$ 23,260	\$ 24,791	\$ 70,950	
Investment Income											
Donations	\$ 500						\$ 500				
Local Fees	\$ 879,437	\$ 258,187					\$ 1,137,624	\$ 1,420,000	\$ 1,344,617	\$ 1,563,000	
Non-Fee Revenues											
Enhanced Collections	\$ 0	\$ 1,232,194					\$ 1,232,194	\$ 1,590,676	\$ 1,518,097	\$ 1,773,718	
Escheatment									\$ 16,775		
Prior Year Revenue									\$ (1,519)		
County Program - Restricted		\$ 193,719					\$ 193,719	\$ 200,000	\$ 201,316	\$ 217,000	
Reimbursement Other	\$ 309,745						\$ 309,745	\$ 330,100	\$ 286,407	\$ 226,000	
Sale of Fixed Assets	\$ 150						\$ 150		\$ 6,170		
Other Miscellaneous	\$ 87,983						\$ 87,983	\$ 70,000	\$ 69,602	\$ 62,209	
	\$ 1,307,783	\$ 1,685,947					\$ 2,993,730	\$ 3,634,036	\$ 3,466,255	\$ 3,912,877	
Total Revenues	\$ 50,776,569	\$ 1,992,142	\$ 2,963,457				\$ 55,732,168	\$ 55,340,951	\$ 55,552,915	\$ 57,338,318	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 23,174,916	\$ 401,514	\$ 1,356,626				\$ 24,933,056	\$ 23,980,517	\$ 23,562,853	\$ 22,883,201	
Temp Help	\$ 4,281						\$ 4,281	\$ 43,994	\$ 25,247	\$ 145,053	
Overtime	\$ 176,669	\$ 12,323	\$ 325				\$ 189,316	\$ 30,000	\$ 33,504	\$ 61,000	
Staff Benefits	\$ 18,202,438	\$ 336,014	\$ 1,095,303				\$ 19,633,755	\$ 19,976,295	\$ 19,423,877	\$ 20,111,665	
	\$ 41,558,304	\$ 749,852	\$ 2,452,253				\$ 44,760,409	\$ 44,030,806	\$ 43,045,480	\$ 43,200,919	
Operating Expenses and Equipment											
General Expense	\$ 2,340,382	\$ 222	\$ 45,865				\$ 2,386,468	\$ 721,823	\$ 594,515	\$ 538,360	
Printing	\$ 142,342		\$ 224				\$ 142,566	\$ 114,100	\$ 115,613	\$ 91,000	
Telecommunications	\$ 253,132		\$ 110				\$ 253,241	\$ 274,076	\$ 224,084	\$ 247,605	
Postage	\$ 316,248		\$ 1,362				\$ 317,610	\$ 257,280	\$ 257,412	\$ 301,200	
Insurance	\$ 47,262						\$ 47,262	\$ 41,000	\$ 41,001	\$ 40,000	
In-State Travel	\$ 47,889	\$ 458	\$ 6,409				\$ 54,756	\$ 49,100	\$ 45,881	\$ 56,722	
Out-of-State Travel	\$ 4,351		\$ 1,908				\$ 6,259	\$ 2,000	\$ 4,682	\$ 1,800	
Training	\$ 14,784	\$ 1,500	\$ 12,780				\$ 29,064	\$ 18,516	\$ 7,691	\$ 7,750	
Security Services	\$ 3,356		\$ 245,954				\$ 249,310	\$ 245,700	\$ 273,644	\$ 245,500	
Facility Operations	\$ 1,416,562		\$ 114				\$ 1,416,676	\$ 1,535,715	\$ 1,682,985	\$ 1,596,485	
Utilities	\$ 24,359						\$ 24,359	\$ 23,000	\$ 23,442	\$ 23,000	
Contracted Services	\$ 5,622,477	\$ 1,234,798	\$ 168,940				\$ 7,026,215	\$ 8,661,133	\$ 7,126,825	\$ 7,320,090	
Consulting and Professional Services	\$ 199,354						\$ 199,354	\$ 233,351	\$ 238,718	\$ 276,566	
Information Technology	\$ 1,929,973		\$ 1,040				\$ 1,931,013	\$ 820,609	\$ 1,555,517	\$ 772,069	
Major Equipment	\$ 1,611,628						\$ 1,611,628	\$ 640,555	\$ 522,323	\$ 967,714	
Other Items of Expense	\$ 9,234						\$ 9,234	\$ 10,300	\$ 10,164	\$ 19,500	
	\$ 13,983,333	\$ 1,236,978	\$ 484,706				\$ 15,705,016	\$ 13,648,258	\$ 12,724,498	\$ 12,505,361	
Special Items of Expense											
Grand Jury	\$ 348						\$ 348		\$ 322		
Jury Costs	\$ 385,835						\$ 385,835	\$ 478,000	\$ 478,790	\$ 340,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (233,568)		\$ 233,568				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 20,006		
	\$ 152,615		\$ 233,568				\$ 386,183	\$ 478,000	\$ 499,119	\$ 340,000	
Total Expenditures	\$ 55,694,252	\$ 1,986,829	\$ 3,170,527				\$ 60,851,608	\$ 58,157,064	\$ 56,269,097	\$ 56,046,280	
Excess (Deficit) of Revenues Over Expenditures	\$ (4,917,683)	\$ 5,313	\$ (207,071)				\$ (5,119,441)	\$ (2,816,113)	\$ (716,182)	\$ 1,292,038	
Operating Transfers In (Out)	\$ (207,071)		\$ 207,071				\$ 0	\$ 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)	\$ 2,516,853	\$ 835,101	\$ 0				\$ 3,351,954	\$ 5,655,282	\$ 8,471,395	\$ 10,479,615	

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

	For the month ended June									
	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	\$ 13,514,875	\$ 714,669	\$ 5,027				\$ 14,234,570	\$ 14,027,656	\$ 13,930,230	\$ 13,006,059
Traffic & Other Infractions	\$ 2,306,444	\$ 16,694					\$ 2,323,137	\$ 2,262,326	\$ 2,166,713	\$ 2,861,422
Other Criminal Cases	\$ 6,164,588	\$ 367,616					\$ 6,532,204	\$ 6,742,426	\$ 6,211,501	\$ 6,539,400
Civil	\$ 3,511,259	\$ 294,103			\$ 0		\$ 3,805,362	\$ 4,074,309	\$ 3,673,147	\$ 3,966,582
Family & Children Services	\$ 5,378,904	\$ 66,242			\$ 0		\$ 5,445,147	\$ 5,580,954	\$ 4,961,898	\$ 5,704,444
Probate, Guardianship & Mental Health Services	\$ 1,841,841	\$ 22,558					\$ 1,864,398	\$ 1,821,754	\$ 1,714,988	\$ 1,744,701
Juvenile Dependency Services	\$ 599,676	\$ 2,989,632					\$ 3,589,308	\$ 3,592,352	\$ 3,632,556	\$ 3,722,975
Juvenile Delinquency Services	\$ 626,741	\$ 62,792					\$ 689,532	\$ 749,466	\$ 879,644	\$ 955,875
Other Court Operations	\$ 2,563,074	\$ 64,507					\$ 2,627,581	\$ 2,710,298	\$ 2,909,813	\$ 2,043,394
Court Interpreters	\$ 1,896,045	\$ 164,651					\$ 2,060,696	\$ 2,126,665	\$ 2,076,641	\$ 2,199,105
Jury Services	\$ 549,381	\$ 163,604	\$ 381,156				\$ 1,094,141	\$ 1,009,295	\$ 1,090,509	\$ 852,938
Security		\$ 591,430					\$ 591,430		\$ 261,126	
Trial Court Operations Program	\$ 38,952,827	\$ 5,518,497	\$ 386,183		\$ 0		\$ 44,857,506	\$ 44,697,501	\$ 43,508,767	\$ 43,596,895
Enhanced Collections	\$ 326,884	\$ 905,378					\$ 1,232,262	\$ 1,590,746	\$ 1,518,176	\$ 1,773,718
Other Non-Court Operations		\$ 129,599					\$ 129,599	\$ 133,450	\$ 125,871	\$ 133,450
Non-Court Operations Program	\$ 326,884	\$ 1,034,978					\$ 1,361,861	\$ 1,724,196	\$ 1,644,047	\$ 1,907,168
Executive Office	\$ 585,549	\$ 14,862					\$ 600,411	\$ 549,493	\$ 549,506	\$ 652,178
Fiscal Services	\$ 1,277,146	\$ 554,989					\$ 1,832,135	\$ 1,399,722	\$ 1,572,733	\$ 1,222,429
Human Resources	\$ 1,481,473	\$ 169,851					\$ 1,651,324	\$ 1,119,487	\$ 1,804,593	\$ 1,228,762
Business & Facilities Services	\$ 536,679	\$ 1,840,183					\$ 2,376,862	\$ 2,565,141	\$ 2,122,531	\$ 2,628,575
Information Technology	\$ 1,599,852	\$ 6,571,656					\$ 8,171,508	\$ 6,101,524	\$ 5,066,921	\$ 4,810,273
Court Administration Program	\$ 5,480,699	\$ 9,151,542					\$ 14,632,240	\$ 11,735,367	\$ 11,116,283	\$ 10,542,217
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 44,760,409	\$ 15,705,016	\$ 386,183		\$ 0		\$ 60,851,608	\$ 58,157,064	\$ 56,269,097	\$ 56,046,280

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Fresno

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	360,000	-	-	-	-	-	-	360,000
Restricted	-	835,101	-	-	-	-	-	835,101
Committed	1,533,007	-	-	-	-	-	-	1,533,007
Assigned	623,846	-	-	-	-	-	-	623,846
Unassigned	-	-	-	-	-	-	-	-
Total	\$ 2,516,853	\$ 835,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,351,954