

**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

5/4/2016  
\_\_\_\_\_  
Date

Fresno

\_\_\_\_\_  
Court

FY 15/16 3rd Qtr (3/31/16)

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Fresno  
 Court

FY 15/16 Qtr 3  
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	464.55	506.275	526.275	530.6	

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Fresno

Court

FY 15/16 Qtr 3

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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Superior Court of California, County of Fresno  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended March									
Fiscal Year 2015/16									
	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	\$ 694,172	\$ 1,341,414	\$ (798,901)			\$ 396,343	\$ 1,633,028	\$ 748,019	
Payroll	\$ (1,860)	\$ 0	\$ 0				\$ (1,860)	\$ 1,752	
Jury	\$ 0						\$ 0	\$ 0	
Revolving	\$ 20,000						\$ 20,000	\$ 20,000	
Other	\$ 30,000						\$ 30,000	\$ 30,000	
Distribution							\$ 0	\$ 648	
Civil Filing Fees							\$ 0	\$ 0	
Trust							\$ (8,017)	\$ (78,306)	
Credit Card									
Cash on Hand	\$ 11,695						\$ 11,695	\$ 13,365	
Cash with County	\$ 39,468	\$ 0	\$ 0			\$ 2,284,841	\$ 2,324,308	\$ 1,451,484	
Cash Outside of the JCC									
Cash Equivalents	\$ 3,373,828						\$ 12,529,173	\$ 15,903,001	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 4,167,303</b>	<b>\$ 1,341,414</b>	<b>\$ (798,901)</b>				<b>\$ 15,202,340</b>	<b>\$ 19,912,156</b>	
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Receivable - General	\$ 32,581		\$ 50,466				\$ 83,047	\$ 588,050	
Dishonored Checks									
Due From Employee	\$ 0	\$ 0					\$ 0	\$ 0	
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									
Distribution Due To/From							\$ 204	\$ 204	
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,488	\$ 0					\$ 2,488	\$ 1,287	
<b>Total Receivables</b>	<b>\$ 35,069</b>	<b>\$ 0</b>	<b>\$ 50,466</b>				<b>\$ 204</b>	<b>\$ 589,337</b>	
Prepaid Expenses - General	\$ 47,591		\$ 0				\$ 47,591	\$ 316,589	
Salary and Travel Advances			\$ 0				\$ 0	\$ 0	
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 47,591</b>		<b>\$ 0</b>				<b>\$ 47,591</b>	<b>\$ 316,589</b>	
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 4,249,963</b>	<b>\$ 1,341,414</b>	<b>\$ (748,435)</b>				<b>\$ 15,202,544</b>	<b>\$ 20,045,488</b>	
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Payable - General	\$ 14,949	\$ 0	\$ 0			\$ 912	\$ 15,861	\$ 26,229	
Due to Other Funds	\$ 204	\$ 0	\$ 0			\$ 2,488	\$ 2,692	\$ 1,287	
Due to Other Courts									
Due to State	\$ 0						\$ 0	\$ 0	
TC145 Liability						\$ 1,202,766	\$ 1,202,766	\$ 954,436	
Due to Other Governments	\$ 0		\$ 0			\$ 0	\$ 0	\$ 721,413	
AB145 Due to Other Government Agency						\$ 684,449	\$ 684,449	\$ 435,402	
Due to Other Public Agencies									
Sales and Use Tax	\$ 485		\$ 0				\$ 485	\$ 2,945	
Interest						\$ 2,255	\$ 2,255	\$ 125	
Miscellaneous Accts. Pay. and Accrued Liab									
<b>Total Accounts Payable and Accrued Liab</b>	<b>\$ 15,637</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 1,872,870</b>	<b>\$ 2,141,838</b>	
Civil									
Criminal						\$ 8,784,875	\$ 8,784,875	\$ 4,033,709	
Unreconciled - Civil and Criminal						\$ 2,246,962	\$ 2,246,962	\$ 1,426,898	
Trust Held Outside of the JCC									
Trust Interest Payable						\$ 2,284,841	\$ 2,284,841	\$ 1,413,233	
Miscellaneous Trust						\$ 12,997	\$ 12,997	\$ 11,772	
<b>Total Trust Deposits</b>							<b>\$ 13,329,674</b>	<b>\$ 8,885,612</b>	
Accrued Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Benefits Payable	\$ (363,749)						\$ (363,749)	\$ (349,808)	
Deferred Compensation Payable	\$ 17,897						\$ 17,897	\$ 125	
Deductions Payable	\$ 3,705						\$ 3,705	\$ 7,592	
Payroll Clearing	\$ 0						\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ (342,146)</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ (342,146)</b>	<b>\$ (342,091)</b>	
Revenue Collected in Advance	\$ 0		\$ 0				\$ 0	\$ 4,274	
Liabilities For Deposits	\$ 56,229						\$ 56,229	\$ 56,229	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections								\$ 0	
Other Miscellaneous Liabilities	\$ 0						\$ 0	\$ 0	
<b>Total Other Liabilities</b>	<b>\$ 56,229</b>		<b>\$ 0</b>				<b>\$ 56,229</b>	<b>\$ 60,503</b>	
<b>Total Liabilities</b>	<b>\$ (270,282)</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 15,202,544</b>	<b>\$ 8,745,861</b>	
<b>Total Fund Balance</b>	<b>\$ 4,520,245</b>	<b>\$ 1,341,414</b>	<b>\$ (748,435)</b>				<b>\$ 5,113,224</b>	<b>\$ 5,715,923</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,249,963</b>	<b>\$ 1,341,414</b>	<b>\$ (748,435)</b>				<b>\$ 20,045,488</b>	<b>\$ 14,461,784</b>	

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 2015/16											
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 35,116,488	\$ 168,141					\$ 35,284,629	\$ 48,751,122	\$ 30,918,863	\$ 41,144,997	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 133,987	\$ 12,059	\$ 133,987	
Judges' Compensation (45.25)	\$ 307,240						\$ 307,240	\$ 448,500	\$ 334,872	\$ 448,500	
Court Interpreter (45.45)	\$ 1,761,915						\$ 1,761,915	\$ 1,858,781	\$ 1,498,411	\$ 2,165,978	
Civil Coordination Reimbursement (45.55)	\$ 2,580,913						\$ 2,580,913	\$ 3,409,732	\$ 2,917,062	\$ 3,452,008	
MOU Reimbursements (45.10 and General)	\$ 3,340,364						\$ 3,340,364	\$ 3,340,364	\$ 3,340,364	\$ 3,340,364	
Other Miscellaneous											
	\$ 43,106,921	\$ 168,141					\$ 43,275,062	\$ 58,740,448	\$ 38,019,651	\$ 50,683,814	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,201,863				\$ 1,201,863	\$ 2,415,090	\$ 1,465,449	\$ 2,395,579	
Other Judicial Council Grants			\$ 361,703				\$ 361,703	\$ 749,213	\$ 195,987	\$ 318,380	
Non-Judicial Council Grants			\$ 29,120				\$ 29,120	\$ 80,445	\$ 39,982	\$ 90,435	
			\$ 1,592,687				\$ 1,592,687	\$ 3,245,348	\$ 1,701,417	\$ 2,804,404	
Other Financing Sources											
Interest Income	\$ 18,353	\$ 2,028					\$ 20,379	\$ 22,036	\$ 13,823	\$ 27,877	
Investment Income											
Donations											
Local Fees	\$ 381,248	\$ 185,780					\$ 567,038	\$ 1,179,951	\$ 735,335	\$ 1,259,200	
Non-Fee Revenues											
Enhanced Collections	\$ 66,822	\$ 844,381					\$ 911,203	\$ 1,857,928	\$ 1,219,773	\$ 1,232,100	
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 287,497	\$ 101,455					\$ 101,455	\$ 178,131	\$ 104,993	\$ 193,700	
Sale of Fixed Assets											
Other Miscellaneous	\$ 53,710						\$ 53,710	\$ 75,205	\$ 58,130	\$ 88,600	
	\$ 607,629	\$ 1,133,652					\$ 1,941,281	\$ 3,704,109	\$ 2,345,957	\$ 3,108,979	
<b>Total Revenues</b>	<b>\$ 43,914,550</b>	<b>\$ 1,301,793</b>	<b>\$ 1,592,687</b>				<b>\$ 46,809,029</b>	<b>\$ 65,689,903</b>	<b>\$ 43,067,026</b>	<b>\$ 56,597,187</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 16,278,271	\$ 128,459	\$ 888,378				\$ 17,275,108	\$ 29,339,863	\$ 16,393,866	\$ 23,805,225	
Temp Help	\$ 1,437,016	\$ 12,408	\$ 46,687				\$ 1,496,111	\$ 33,750	\$ 344,841	\$ 4,200	
Overtime	\$ 231,555	\$ 27,922					\$ 259,477	\$ 230,000	\$ 207,050	\$ 230,000	
Staff Benefits	\$ 14,581,398	\$ 130,567	\$ 754,411				\$ 15,468,374	\$ 22,948,575	\$ 14,231,618	\$ 20,859,717	
	\$ 32,528,238	\$ 299,356	\$ 1,689,476				\$ 34,497,070	\$ 52,559,618	\$ 31,187,177	\$ 44,899,142	
Operating Expenses and Equipment											
General Expense	\$ 1,082,289	\$ 144	\$ 19,807				\$ 1,102,239	\$ 1,518,575	\$ 714,928	\$ 1,188,013	
Printing	\$ 34,337		\$ 1,204				\$ 35,542	\$ 70,000	\$ 49,180	\$ 70,100	
Telecommunications	\$ 125,851		\$ 89				\$ 125,940	\$ 273,850	\$ 107,993	\$ 229,850	
Postage	\$ 183,778		\$ 758				\$ 184,536	\$ 195,310	\$ 114,714	\$ 288,480	
Insurance	\$ 37,850						\$ 37,850	\$ 53,800	\$ 45,875	\$ 53,800	
In-State Travel	\$ 32,152		\$ 4,981				\$ 37,133	\$ 58,778	\$ 30,889	\$ 48,000	
Out-of-State Travel	\$ 773		\$ 1,342				\$ 2,115	\$ 4,000	\$ 4,249	\$ 4,000	
Training	\$ 8,094		\$ 2,830				\$ 10,924	\$ 22,120	\$ 4,548	\$ 18,420	
Security Services	\$ 1,758		\$ 187,578				\$ 189,334	\$ 245,749	\$ 155,414	\$ 243,300	
Facility Operations	\$ 1,310,252						\$ 1,310,252	\$ 1,827,234	\$ 1,226,040	\$ 1,430,936	
Utilities	\$ 20,387						\$ 20,387	\$ 25,933	\$ 18,002	\$ 20,000	
Contracted Services	\$ 3,848,938	\$ 922,169	\$ 319,817				\$ 4,868,922	\$ 7,359,314	\$ 5,178,290	\$ 6,647,374	
Consulting and Professional Services	\$ 71,358						\$ 71,358	\$ 120,261	\$ 124,780	\$ 219,326	
Information Technology	\$ 848,801						\$ 848,801	\$ 1,431,298	\$ 1,131,644	\$ 1,272,930	
Major Equipment	\$ 647,719						\$ 647,719	\$ 553,277	\$ 409,974	\$ 747,903	
Other Items of Expense	\$ 5,250						\$ 5,250	\$ 8,882	\$ 9,271	\$ 8,000	
	\$ 7,855,582	\$ 922,313	\$ 538,384				\$ 9,318,278	\$ 13,568,177	\$ 9,323,788	\$ 12,488,432	
Special Items of Expense											
Grand Jury								\$ 300	\$ 0	\$ 350	
Jury Costs	\$ 285,294						\$ 285,294	\$ 293,735	\$ 210,211	\$ 385,802	
Judgements, Settlements and Claims									\$ 1,900		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (133,281)		\$ 133,281				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 152,032		\$ 133,281				\$ 285,294	\$ 294,035	\$ 212,111	\$ 386,152	
<b>Total Expenditures</b>	<b>\$ 40,535,853</b>	<b>\$ 1,221,669</b>	<b>\$ 2,341,121</b>				<b>\$ 44,098,643</b>	<b>\$ 66,412,236</b>	<b>\$ 40,703,057</b>	<b>\$ 57,573,728</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 3,378,697</b>	<b>\$ 80,124</b>	<b>\$ (748,435)</b>				<b>\$ 2,710,386</b>	<b>\$ (722,327)</b>	<b>\$ 2,363,969</b>	<b>\$ (976,529)</b>	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,141,548	\$ 1,281,290	\$ 0				\$ 2,402,837	\$ 2,402,837	\$ 3,351,954	\$ 3,351,954	
Ending Balance (Deficit)	\$ 4,520,245	\$ 1,341,414	\$ (748,435)				\$ 5,113,224	\$ 1,680,510	\$ 5,715,923	\$ 2,375,425	

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

	For the month ended March									
	Fiscal Year 2015/16							2014/15		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 9,163,119	\$ 500,344					\$ 9,663,463	\$ 18,941,346	\$ 8,759,165	\$ 15,881,282
Traffic & Other Infractions	\$ 2,186,141	\$ 9,396					\$ 2,195,537	\$ 2,998,519	\$ 1,622,285	\$ 2,389,026
Other Criminal Cases	\$ 5,901,636	\$ 512,180					\$ 6,413,816	\$ 8,410,436	\$ 4,774,277	\$ 5,757,997
Civil	\$ 3,239,410	\$ 211,974					\$ 3,451,384	\$ 4,469,544	\$ 2,903,519	\$ 3,545,812
Family & Children Services	\$ 4,374,810	\$ 59,138			\$ 0		\$ 4,433,948	\$ 6,006,627	\$ 4,522,665	\$ 5,686,075
Probate, Guardianship & Mental Health Services	\$ 1,407,574	\$ 16,368					\$ 1,423,942	\$ 1,981,161	\$ 1,335,158	\$ 1,866,148
Juvenile Dependency Services	\$ 371,194	\$ 2,415,848					\$ 2,787,042	\$ 3,963,958	\$ 2,867,301	\$ 3,953,153
Juvenile Delinquency Services	\$ 405,862	\$ 25,788					\$ 431,650	\$ 628,841	\$ 488,097	\$ 781,378
Other Court Operations	\$ 1,603,586	\$ 24,566					\$ 1,628,152	\$ 2,748,638	\$ 1,671,398	\$ 2,194,454
Court Interpreters	\$ 1,075,901	\$ 315,005					\$ 1,390,906	\$ 1,658,761	\$ 1,411,842	\$ 2,165,978
Jury Services	\$ 345,104	\$ 103,857	\$ 285,294				\$ 734,254	\$ 836,407	\$ 647,966	\$ 923,777
Security		\$ 726,902					\$ 726,902	\$ 775,014	\$ (138,112)	\$ 612,144
Trial Court Operations Program	\$ 30,074,337	\$ 4,921,367	\$ 285,294		\$ 0		\$ 35,280,998	\$ 53,419,252	\$ 30,845,781	\$ 45,757,224
Enhanced Collections	\$ 299,356	\$ 719,143					\$ 1,018,499	\$ 1,857,984	\$ 1,221,132	\$ 1,232,168
Other Non-Court Operations		\$ 77,155					\$ 77,155	\$ 133,450	\$ 79,003	\$ 133,450
Non-Court Operations Program	\$ 299,356	\$ 796,298					\$ 1,095,654	\$ 1,991,434	\$ 1,300,135	\$ 1,365,618
Executive Office	\$ 407,588	\$ 5,478					\$ 413,066	\$ 835,510	\$ 408,594	\$ 563,788
Fiscal Services	\$ 904,733	\$ 524,011					\$ 1,428,744	\$ 1,057,049	\$ 1,317,938	\$ 1,000,108
Human Resources	\$ 1,279,502	\$ 61,878					\$ 1,341,379	\$ 1,166,387	\$ 1,219,365	\$ 1,013,161
Business & Facilities Services	\$ 328,862	\$ 1,354,396					\$ 1,683,259	\$ 2,678,203	\$ 1,781,729	\$ 2,894,776
Information Technology	\$ 1,202,692	\$ 1,652,851					\$ 2,855,543	\$ 5,264,395	\$ 3,829,536	\$ 4,979,051
Court Administration Program	\$ 4,123,377	\$ 3,598,615					\$ 7,721,992	\$ 11,001,544	\$ 8,557,161	\$ 10,450,884
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 34,497,070</b>	<b>\$ 9,316,279</b>	<b>\$ 285,294</b>		<b>\$ 0</b>		<b>\$ 44,098,643</b>	<b>\$ 66,412,230</b>	<b>\$ 40,703,057</b>	<b>\$ 57,573,726</b>