

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.

Patricia Wallace Ryzman

Signature of Presiding Judge or Court Executive

8/12/15

Date

Fresno

Court

FY14/15 4th Qtr (6/30/15)

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Fresno
Court

FY14/15 4th Qtr (6/30/15)
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Fresno
 Court

FY14/15 4th Qtr (6/30/15)
 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)	439.80	413.7	428.925	428.55	446.375

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 June									
Fiscal Year 2014/15									2013/14
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (1,068,001)	\$ 1,158,287	\$ 0				\$ 366,400	\$ 458,688	\$ 4,803,722
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 20,000							\$ 20,000	\$ 20,000
Other	\$ 57,601							\$ 57,601	\$ 30,000
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ (51,082)
Credit Card									
Cash on Hand	\$ 13,530							\$ 13,530	\$ 11,385
Cash with County	\$ 38,001	\$ 0	\$ 0				\$ 2,284,841	\$ 2,322,842	\$ 1,454,434
Cash Outside of the AOC									
Total Cash	\$ (936,869)	\$ 1,158,287	\$ 0				\$ 2,651,241	\$ 2,872,659	\$ 6,268,440
Short Term Investment	\$ 5,479,982							\$ 15,123,992	\$ 20,603,974
Investment in Financial Institution									
Total Investments	\$ 5,479,982						\$ 15,123,992	\$ 20,603,974	\$ 4,076,393
Accrued Revenue	\$ 2,289	\$ 512	\$ 0				\$ 0	\$ 2,781	\$ 3,994
Accounts Receivable - General	\$ 104,092		\$ 298,993					\$ 403,085	\$ 207,798
Dishonored Checks									
Due From Employee	\$ 0	\$ 0						\$ 0	\$ 199
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 881,737							\$ 881,737	\$ 624,357
Due From Other Governments	\$ 29,210	\$ 0	\$ 20,089				\$ 0	\$ 49,299	\$ 65,761
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 1,998,151	\$ 415,054	\$ 232,590					\$ 2,645,798	\$ 1,541,123
Trust Due To/From									
Distribution Due To/From							\$ 114	\$ 114	
Civil Filing Fee Due To/From									
General Due To/From	\$ 186	\$ 232,007						\$ 232,193	\$ 1,291
Total Receivables	\$ 3,015,645	\$ 647,574	\$ 551,672				\$ 114	\$ 4,215,005	\$ 2,444,523
Prepaid Expenses - General	\$ 141,860		\$ 0					\$ 141,860	\$ 360,000
Salary and Travel Advances			\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 141,860		\$ 0					\$ 141,860	\$ 360,000
Other Assets									
Total Other Assets									
Total Assets	\$ 7,700,618	\$ 1,805,860	\$ 551,672				\$ 17,775,347	\$ 27,833,497	\$ 13,149,357
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 680,683	\$ 250,978	\$ 25,810					\$ 957,471	\$ 905,789
Accounts Payable - General	\$ 169,918	\$ 0	\$ 0				\$ 0	\$ 169,918	\$ 16,824
Due to Other Funds	\$ 114	\$ 274,076	\$ 435,113				\$ 404,741	\$ 1,114,044	\$ 825,847
Due to Other Courts									
Due to State	\$ 29,462							\$ 29,462	\$ 24,037
TC145 Liability							\$ 1,283,676	\$ 1,283,676	\$ 980,904
Due to Other Governments	\$ 124,743	\$ 0	\$ 19,515				\$ 95,200	\$ 239,457	\$ 177,771
AB145 Due to Other Government Agency							\$ 667,067	\$ 667,067	\$ 166,583
Due to Other Public Agencies									
Sales and Use Tax	\$ 6		\$ 0					\$ 6	\$ 0
Interest							\$ 21	\$ 21	\$ 8
Miscellaneous Accts. Pay and Accrued Liab.									
Total Accounts Payable and Accrued Liab	\$ 1,004,925	\$ 525,054	\$ 480,438				\$ 2,450,705	\$ 4,461,123	\$ 2,897,343
Civil							\$ 9,400,361	\$ 9,400,361	\$ 4,333,283
Criminal							\$ 3,627,841	\$ 3,627,841	\$ 381,914
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 2,284,841	\$ 2,284,841	\$ 1,413,233
Trust Interest Payable							\$ 11,600	\$ 11,600	\$ 12,336
Miscellaneous Trust									
Total Trust Deposits							\$ 15,324,643	\$ 15,324,643	\$ 6,120,766
Accrued Payroll	\$ 1,140,926	\$ 19,516	\$ 64,817					\$ 1,225,259	\$ 969,053
Benefits Payable	\$ (239,148)							\$ (239,148)	\$ (256,757)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 17,046
Deductions Payable	\$ (1,403)							\$ (1,403)	\$ 1,674
Payroll Clearing	\$ 28,865							\$ 28,865	
Total Payroll Liabilities	\$ 929,241	\$ 19,516	\$ 64,817					\$ 1,013,574	\$ 731,215
Revenue Collected in Advance	\$ 4,568,675		\$ 6,417					\$ 4,575,092	\$ 24,859
Liabilities For Deposits	\$ 56,229							\$ 56,229	\$ 38,392
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ (15,171)
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 4,624,904		\$ 6,417				\$ 0	\$ 4,631,321	\$ 48,078
Total Liabilities	\$ 6,559,070	\$ 544,571	\$ 551,672				\$ 17,775,347	\$ 25,430,600	\$ 9,797,402
Total Fund Balance	\$ 1,141,548	\$ 1,261,290	\$ 0					\$ 2,402,837	\$ 3,351,954
Total Liabilities and Fund Balance	\$ 7,700,618	\$ 1,805,860	\$ 551,672				\$ 17,775,347	\$ 27,833,497	\$ 13,149,357

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 2014/15							2013/14			
	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	\$ 41,702,584	\$ 290,114					\$ 41,992,698	\$ 41,144,997	\$ 39,146,387	\$ 39,172,074	
Improvement and Modernization Fund	\$ 120,994						\$ 120,994	\$ 133,967	\$ 120,993	\$ 132,973	
Judges' Compensation (45.25)	\$ 405,949						\$ 405,949	\$ 446,500	\$ 403,381	\$ 437,000	
Court Interpreter (45.45)	\$ 1,979,355						\$ 1,979,355	\$ 2,165,978	\$ 2,124,578	\$ 2,082,633	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 4,594,596						\$ 4,594,596	\$ 3,452,008	\$ 4,639,573	\$ 3,554,806	
Other Miscellaneous	\$ 3,340,364						\$ 3,340,364	\$ 3,340,364	\$ 3,340,364	\$ 3,340,364	
	\$ 52,143,842	\$ 290,114					\$ 52,433,956	\$ 50,883,814	\$ 49,775,278	\$ 48,719,652	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,327,910				\$ 2,327,910	\$ 2,395,579	\$ 2,351,035	\$ 2,391,925	
Other AOC Grants			\$ 399,328				\$ 399,328	\$ 319,390	\$ 343,396	\$ 318,390	
Non-AOC Grants	\$ 9,000		\$ 80,445				\$ 89,445	\$ 90,435	\$ 288,730	\$ 276,846	
	\$ 9,000		\$ 2,807,683				\$ 2,816,683	\$ 2,804,404	\$ 2,963,161	\$ 2,987,263	
Other Financing Sources											
Interest Income	\$ 20,011	\$ 2,025					\$ 22,036	\$ 27,677	\$ 31,818	\$ 23,260	
Investment Income											
Donations									\$ 500		
Local Fees	\$ 781,511	\$ 284,071					\$ 1,065,583	\$ 1,259,200	\$ 1,137,624	\$ 1,420,000	
Non-Fee Revenues											
Enhanced Collections		\$ 1,915,036					\$ 1,915,036	\$ 1,232,100	\$ 1,232,194	\$ 1,590,676	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 178,131					\$ 178,131	\$ 193,700	\$ 193,719	\$ 200,000	
Reimbursement Other	\$ 381,858						\$ 381,858	\$ 309,702	\$ 309,745	\$ 330,100	
Sale of Fixed Assets	\$ 1,289						\$ 1,289		\$ 150		
Other Miscellaneous	\$ 75,639						\$ 75,639	\$ 86,600	\$ 87,983	\$ 70,000	
	\$ 1,240,307	\$ 2,379,264					\$ 3,619,571	\$ 3,108,979	\$ 2,993,730	\$ 3,634,036	
Total Revenues	\$ 53,393,149	\$ 2,669,378	\$ 2,807,683				\$ 59,870,211	\$ 58,597,197	\$ 55,732,168	\$ 55,340,851	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 21,884,175	\$ 170,501	\$ 1,247,235				\$ 23,101,910	\$ 23,805,225	\$ 24,933,056	\$ 23,980,517	
Temp Help	\$ 653,372	\$ 3,194	\$ 29,789				\$ 686,335	\$ 4,200	\$ 4,281	\$ 43,994	
Overtime	\$ 518,501	\$ 87,107	\$ 1,503				\$ 607,111	\$ 230,000	\$ 189,316	\$ 30,000	
Staff Benefits	\$ 18,918,980	\$ 197,893	\$ 1,069,032				\$ 20,185,905	\$ 20,859,717	\$ 19,833,755	\$ 19,978,295	
	\$ 41,775,028	\$ 458,694	\$ 2,347,539				\$ 44,581,262	\$ 44,899,142	\$ 44,760,409	\$ 44,030,806	
Operating Expenses and Equipment											
General Expense	\$ 1,573,833	\$ 160	\$ 44,644				\$ 1,818,643	\$ 1,188,013	\$ 2,308,488	\$ 721,623	
Printing	\$ 70,275						\$ 70,275	\$ 70,100	\$ 142,586	\$ 114,100	
Telecommunications	\$ 189,922		\$ 227				\$ 190,149	\$ 229,850	\$ 253,241	\$ 274,078	
Postage	\$ 172,858		\$ 1,903				\$ 174,761	\$ 288,480	\$ 317,810	\$ 257,280	
Insurance	\$ 50,088						\$ 50,088	\$ 53,800	\$ 47,262	\$ 41,000	
In-State Travel	\$ 47,151		\$ 3,931				\$ 51,082	\$ 48,000	\$ 54,756	\$ 49,100	
Out-of-State Travel	\$ 3,420		\$ 829				\$ 4,249	\$ 4,000	\$ 6,259	\$ 2,000	
Training	\$ 29,305		\$ 2,580				\$ 31,885	\$ 18,420	\$ 29,064	\$ 18,518	
Security Services	\$ 5,749		\$ 248,834				\$ 254,582	\$ 243,300	\$ 249,310	\$ 245,700	
Facility Operations	\$ 1,540,491		\$ 243				\$ 1,540,734	\$ 1,430,936	\$ 1,418,876	\$ 1,535,715	
Utilities	\$ 25,933						\$ 25,933	\$ 20,000	\$ 24,359	\$ 23,000	
Contracted Services	\$ 5,785,294	\$ 1,789,052	\$ 131,075				\$ 7,705,422	\$ 6,647,374	\$ 7,026,215	\$ 8,661,133	
Consulting and Professional Services	\$ 197,959						\$ 197,959	\$ 219,326	\$ 199,354	\$ 233,351	
Information Technology	\$ 2,088,479		\$ 437				\$ 2,088,916	\$ 1,272,930	\$ 1,931,013	\$ 820,809	
Major Equipment	\$ 930,683						\$ 930,683	\$ 747,903	\$ 1,811,828	\$ 640,555	
Other Items of Expense	\$ 11,791						\$ 11,791	\$ 8,000	\$ 9,234	\$ 10,300	
	\$ 12,723,230	\$ 1,789,218	\$ 434,704				\$ 14,947,152	\$ 12,468,432	\$ 15,705,916	\$ 13,648,218	
Special Items of Expense											
Grand Jury	\$ 306						\$ 306	\$ 350	\$ 348		
Jury Costs	\$ 288,708						\$ 288,708	\$ 385,802	\$ 385,835	\$ 478,060	
Judgements, Settlements and Claims	\$ 1,900						\$ 1,900				
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (225,612)		\$ 225,612				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 65,302		\$ 225,612				\$ 290,914	\$ 388,152	\$ 388,163	\$ 478,000	
	\$ 65,302		\$ 225,612				\$ 290,914	\$ 388,152	\$ 388,163	\$ 478,000	
Total Expenditures	\$ 54,583,581	\$ 2,247,912	\$ 3,007,854				\$ 59,819,376	\$ 57,573,726	\$ 60,851,808	\$ 58,157,064	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,170,412)	\$ 421,465	\$ (200,171)				\$ (949,117)	\$ (976,529)	\$ (5,119,441)	\$ (2,816,113)	
Operating Transfers In (Out)	\$ (204,894)	\$ 4,723	\$ 200,171				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,518,853	\$ 635,101	\$ 0				\$ 3,351,954	\$ 3,351,954	\$ 8,471,395	\$ 8,471,395	
Ending Balance (Deficit)	\$ 1,141,548	\$ 1,281,290	\$ 0				\$ 2,402,837	\$ 2,375,426	\$ 3,351,954	\$ 5,655,282	

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

For the month ended June										
	Fiscal Year 2014/15							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	\$ 11,690,317	\$ 691,614	\$ (5,027)				\$ 12,376,904	\$ 15,881,282	\$ 14,234,570	\$ 14,027,858
Traffic & Other Infractions	\$ 2,271,894	\$ 17,682	\$ 1,400				\$ 2,290,976	\$ 2,389,028	\$ 2,323,137	\$ 2,282,328
Other Criminal Cases	\$ 6,740,994	\$ 334,147					\$ 7,075,141	\$ 5,757,997	\$ 6,532,204	\$ 6,742,428
Civil	\$ 3,866,646	\$ 349,507					\$ 4,216,153	\$ 3,545,812	\$ 3,805,382	\$ 4,074,309
Family & Children Services	\$ 6,428,446	\$ 84,629			\$ 0		\$ 6,513,075	\$ 5,686,075	\$ 5,445,147	\$ 5,580,954
Probate, Guardianship & Mental Health Services	\$ 1,890,754	\$ 21,751					\$ 1,912,505	\$ 1,866,148	\$ 1,884,398	\$ 1,821,754
Juvenile Dependency Services	\$ 763,755	\$ 3,047,171					\$ 3,810,926	\$ 3,953,153	\$ 3,589,308	\$ 3,592,352
Juvenile Delinquency Services	\$ 586,047	\$ 69,854					\$ 655,902	\$ 781,378	\$ 689,532	\$ 749,466
Other Court Operations	\$ 2,337,841	\$ 45,692					\$ 2,383,533	\$ 2,194,454	\$ 2,827,581	\$ 2,710,298
Court Interpreters	\$ 1,779,833	\$ 200,292					\$ 1,980,125	\$ 2,165,978	\$ 2,080,698	\$ 2,126,665
Jury Services	\$ 525,481	\$ 102,138	\$ 294,041				\$ 921,660	\$ 923,777	\$ 1,084,141	\$ 1,009,295
Security		\$ 198,953					\$ 198,953	\$ 612,144	\$ 581,430	
Trial Court Operations Program	\$ 38,882,010	\$ 5,163,430	\$ 290,414			\$ 0	\$ 44,335,855	\$ 45,757,224	\$ 44,857,506	\$ 44,697,501
Enhanced Collections	\$ 458,694	\$ 1,456,398					\$ 1,915,092	\$ 1,232,168	\$ 1,232,262	\$ 1,590,746
Other Non-Court Operations		\$ 130,820					\$ 130,820	\$ 133,450	\$ 129,599	\$ 133,450
Non-Court Operations Program	\$ 458,694	\$ 1,587,218					\$ 2,045,912	\$ 1,365,618	\$ 1,361,861	\$ 1,724,196
Executive Office	\$ 570,148	\$ 10,746					\$ 580,895	\$ 583,788	\$ 600,411	\$ 549,493
Fiscal Services	\$ 1,105,810	\$ 541,708					\$ 1,647,518	\$ 1,000,108	\$ 1,832,135	\$ 1,399,722
Human Resources	\$ 1,573,775	\$ 143,043	\$ 500				\$ 1,717,318	\$ 1,013,161	\$ 1,851,324	\$ 1,119,487
Business & Facilities Services	\$ 416,795	\$ 2,163,773					\$ 2,580,569	\$ 2,894,776	\$ 2,376,882	\$ 2,565,141
Information Technology	\$ 1,574,027	\$ 5,337,233					\$ 6,911,261	\$ 4,979,051	\$ 8,171,508	\$ 8,101,524
Court Administration Program	\$ 5,240,557	\$ 8,196,504	\$ 500				\$ 13,437,561	\$ 10,450,884	\$ 14,632,240	\$ 11,735,367
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 44,581,282	\$ 14,947,152	\$ 290,914			\$ 0	\$ 59,819,328	\$ 57,573,726	\$ 60,851,608	\$ 58,157,064

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Fresno

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	141,860	-	141,860	-	-	-	-	-	141,860	
Restricted	-	-	-	1,261,290	-	-	-	-	1,261,290	
Committed	580,466	-	580,466	-	-	-	-	-	580,466	
Assigned	-	419,221	419,221	-	-	-	-	-	419,221	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 722,326	\$ 419,221	\$ 1,141,547	\$ 1,261,290	\$ -	\$ -	\$ -	\$ -	\$ 2,402,837	