

**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.



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Signature of Presiding Judge or Court Executive

2-10-2017

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Date

Fresno

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Court

FY 16/17 2nd Qtr (12/31/16)

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Fiscal Year and Ending Quarter

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

Fresno

Court

FY 16/17 2nd Qtr (12/31/16)

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)	533.70	492.40	491.90		

<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 16/17 2nd Qtr (12/31/16)

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 December								2015/16
	Fiscal Year 2016/17								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (130,581)	\$ 1,674,246	\$ (1,578,177)				\$ 199,894	\$ 165,382	\$ (425,339)
Payroll	\$ 28,906	\$ 0	\$ (7,351)					\$ 21,555	\$ (1,005)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 20,000							\$ 20,000	\$ 20,000
Other	\$ 0							\$ 0	\$ 30,000
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (40,120)	\$ (40,120)	\$ (61,426)
Credit Card									
Cash on Hand	\$ 11,745							\$ 11,745	\$ 11,695
Cash with County	\$ 39,312	\$ 0	\$ 0				\$ 1,414,974	\$ 1,454,286	\$ 2,324,676
Cash Outside of the JCC									
Cash Equivalents	\$ 11,387,372						\$ 11,021,187	\$ 22,408,558	\$ 22,202,270
<b>Total Cash and Cash Equivalents</b>	<b>\$ 11,356,754</b>	<b>\$ 1,674,246</b>	<b>\$ (1,585,528)</b>				<b>\$ 12,595,934</b>	<b>\$ 24,041,407</b>	<b>\$ 24,100,872</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 5,177		\$ 0					\$ 5,177	\$ 5,650
Dishonored Checks									
Due From Employee	\$ 0	\$ 0						\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 20,476	\$ 0	\$ 16,554				\$ 0	\$ 37,030	\$ 36,335
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 174,356	\$ 0	\$ 1,091,694					\$ 1,266,050	\$ 1,379,185
Trust Due To/From									
Distribution Due To/From							\$ 10	\$ 10	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,180							\$ 2,180	\$ 491
<b>Total Receivables</b>	<b>\$ 202,189</b>	<b>\$ 0</b>	<b>\$ 1,108,248</b>				<b>\$ 10</b>	<b>\$ 1,310,447</b>	<b>\$ 1,421,661</b>
Prepaid Expenses - General	\$ 137,101		\$ 0					\$ 137,101	\$ 74,421
Salary and Travel Advances	\$ 1,002		\$ 0					\$ 1,002	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 138,103</b>		<b>\$ 0</b>					<b>\$ 138,103</b>	<b>\$ 74,421</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 11,697,046</b>	<b>\$ 1,674,246</b>	<b>\$ (477,280)</b>				<b>\$ 12,595,944</b>	<b>\$ 25,489,957</b>	<b>\$ 25,596,954</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 656	\$ 0	\$ 0				\$ 0	\$ 656	\$ 1,934
Due to Other Funds	\$ 10	\$ 0	\$ 0				\$ 2,180	\$ 2,190	\$ 491
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 920,792	\$ 920,792	\$ 935,222
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 548,248	\$ 548,248	\$ 618,499
Due to Other Public Agencies									
Sales and Use Tax	\$ 412		\$ 0					\$ 412	\$ 33,120
Interest							\$ 2,861	\$ 2,861	\$ 1,060
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 1,078</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 1,474,080</b>	<b>\$ 1,475,158</b>	<b>\$ 1,590,328</b>
Civil									
Criminal							\$ 8,743,161	\$ 8,743,161	\$ 8,855,236
Unreconciled - Civil and Criminal							\$ 938,973	\$ 938,973	\$ 1,922,845
Trust Held Outside of the JCC							\$ 1,414,974	\$ 1,414,974	\$ 2,284,841
Trust Interest Payable							\$ 24,756	\$ 24,756	\$ 11,224
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 11,121,864</b>	<b>\$ 11,121,864</b>	<b>\$ 13,074,146</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (177,345)							\$ (177,345)	\$ (231,514)
Deferred Compensation Payable	\$ 17,258							\$ 17,258	\$ 0
Deductions Payable	\$ 5,031							\$ 5,031	\$ 48
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ (155,056)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (155,056)</b>	<b>\$ (231,466)</b>
Revenue Collected in Advance	\$ 0		\$ 7,616					\$ 7,616	\$ 399
Liabilities For Deposits	\$ 74,651	\$ 36	\$ 2					\$ 74,689	\$ 56,229
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 74,651</b>	<b>\$ 36</b>	<b>\$ 7,618</b>					<b>\$ 82,305</b>	<b>\$ 56,628</b>
<b>Total Liabilities</b>	<b>\$ (79,328)</b>	<b>\$ 36</b>	<b>\$ 7,618</b>				<b>\$ 12,595,944</b>	<b>\$ 12,524,270</b>	<b>\$ 14,489,636</b>
<b>Total Fund Balance</b>	<b>\$ 11,776,374</b>	<b>\$ 1,674,210</b>	<b>\$ (484,898)</b>					<b>\$ 12,965,686</b>	<b>\$ 11,107,319</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 11,697,046</b>	<b>\$ 1,674,246</b>	<b>\$ (477,280)</b>				<b>\$ 12,595,944</b>	<b>\$ 25,489,957</b>	<b>\$ 25,596,954</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 December											
Fiscal Year 2016/17											
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 31,917,799	\$ 99,587					\$ 32,017,386	\$ 51,674,075	\$ 29,589,823	\$ 49,751,122	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 125,493	\$ 0	\$ 133,967	
Judges' Compensation (45.25)	\$ 204,252						\$ 204,252	\$ 408,500	\$ 205,978	\$ 446,500	
Court Interpreter (45.45)	\$ 1,393,613						\$ 1,393,613	\$ 2,708,127	\$ 984,879	\$ 1,658,761	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 1,601,772						\$ 1,601,772	\$ 3,177,773	\$ 1,688,677	\$ 3,409,732	
Other Miscellaneous	\$ 3,340,364						\$ 3,340,364	\$ 3,340,364	\$ 3,340,364	\$ 3,340,364	
	\$ 38,457,799	\$ 99,587					\$ 38,557,386	\$ 61,434,332	\$ 35,809,721	\$ 58,740,446	
Grants											
AB 1058 Commissioner/Facilitator			\$ 872,768				\$ 872,768	\$ 2,447,825	\$ 999,752	\$ 2,415,690	
Other Judicial Council Grants	\$ 0		\$ 123,734				\$ 123,734	\$ 436,652	\$ 253,447	\$ 749,213	
Non-Judicial Council Grants			\$ 21,848				\$ 21,848	\$ 355,904	\$ 18,008	\$ 80,445	
	\$ 0		\$ 1,018,350				\$ 1,018,350	\$ 3,240,381	\$ 1,271,207	\$ 3,245,348	
Other Financing Sources											
Interest Income	\$ 13,947	\$ 2,315					\$ 16,262	\$ 39,691	\$ 7,472	\$ 22,036	
Investment Income											
Donations											
Local Fees	\$ 254,045	\$ 91,896					\$ 345,941	\$ 924,706	\$ 271,856	\$ 1,179,951	
Non-Fee Revenues											
Enhanced Collections	\$ 55,362	\$ 176,555					\$ 231,917	\$ 2,015,457	\$ 717,622	\$ 1,857,928	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 65,703					\$ 65,703	\$ 180,326	\$ 62,486	\$ 178,131	
Reimbursement Other	\$ 206,097						\$ 206,097	\$ 453,118	\$ 135,462	\$ 390,858	
Sale of Fixed Assets											
Other Miscellaneous	\$ 66,577						\$ 66,577	\$ 102,273	\$ 39,847	\$ 75,205	
	\$ 596,029	\$ 336,469					\$ 932,498	\$ 3,715,571	\$ 1,234,746	\$ 3,704,109	
<b>Total Revenues</b>	<b>\$ 39,053,828</b>	<b>\$ 436,056</b>	<b>\$ 1,018,350</b>				<b>\$ 40,508,234</b>	<b>\$ 68,390,284</b>	<b>\$ 38,315,673</b>	<b>\$ 65,689,903</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 12,067,395	\$ 87,646	\$ 610,465				\$ 12,765,506	\$ 30,312,159	\$ 11,302,135	\$ 29,339,693	
Temp Help	\$ 513,385	\$ 2,535	\$ 13,375				\$ 529,295	\$ 27,351	\$ 1,128,337	\$ 33,750	
Overtime	\$ 20,314	\$ 21,227					\$ 41,542	\$ 150,000	\$ 174,535	\$ 230,000	
Staff Benefits	\$ 9,987,936	\$ 82,898	\$ 490,836				\$ 10,561,670	\$ 23,226,660	\$ 10,110,139	\$ 22,946,575	
	\$ 22,589,031	\$ 194,306	\$ 1,114,676				\$ 23,898,013	\$ 53,716,170	\$ 22,715,147	\$ 52,550,018	
Operating Expenses and Equipment											
General Expense	\$ 176,936	\$ 989	\$ 5,504				\$ 183,429	\$ 1,191,570	\$ 795,509	\$ 1,518,575	
Printing	\$ 22,815		\$ 94				\$ 22,910	\$ 70,000	\$ 25,462	\$ 70,000	
Telecommunications	\$ 102,477		\$ 46				\$ 102,523	\$ 284,280	\$ 83,234	\$ 273,850	
Postage	\$ 172,446		\$ 478				\$ 172,924	\$ 293,405	\$ 128,514	\$ 195,310	
Insurance	\$ 41,233						\$ 41,233	\$ 50,800	\$ 37,850	\$ 53,800	
In-State Travel	\$ 25,669		\$ 4,431				\$ 30,100	\$ 71,696	\$ 23,596	\$ 58,776	
Out-of-State Travel	\$ 439		\$ 1,411				\$ 1,850	\$ 294	\$ 773	\$ 4,000	
Training	\$ 9,108		\$ 1,760				\$ 10,868	\$ 14,120	\$ 7,234	\$ 22,120	
Security Services	\$ 4,059		\$ 137,658				\$ 141,717	\$ 277,561	\$ 115,353	\$ 245,749	
Facility Operations	\$ 1,120,104						\$ 1,120,104	\$ 1,959,494	\$ 1,027,959	\$ 1,627,234	
Utilities	\$ 14,433						\$ 14,433	\$ 32,000	\$ 14,030	\$ 25,933	
Contracted Services	\$ 2,755,659	\$ 302,324	\$ 130,361				\$ 3,188,344	\$ 8,064,825	\$ 3,230,979	\$ 7,359,314	
Consulting and Professional Services	\$ 49,838						\$ 49,838	\$ 142,431	\$ 26,881	\$ 120,261	
Information Technology	\$ 808,612						\$ 808,612	\$ 1,877,433	\$ 615,147	\$ 1,431,296	
Major Equipment	\$ 657,923						\$ 657,923	\$ 408,179	\$ 579,262	\$ 553,277	
Other Items of Expense	\$ 3,621		\$ 53				\$ 3,674	\$ 10,000	\$ 3,384	\$ 8,682	
	\$ 5,965,371	\$ 303,313	\$ 281,797				\$ 6,550,481	\$ 14,748,088	\$ 6,715,166	\$ 13,568,177	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0	\$ 300		\$ 300	
Jury Costs	\$ 228,033						\$ 228,033	\$ 361,690	\$ 180,879	\$ 293,735	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (106,775)		\$ 106,775				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 121,258		\$ 106,775				\$ 228,033	\$ 361,990	\$ 180,879	\$ 294,035	
<b>Total Expenditures</b>	<b>\$ 28,675,660</b>	<b>\$ 497,619</b>	<b>\$ 1,503,248</b>				<b>\$ 30,676,527</b>	<b>\$ 68,826,248</b>	<b>\$ 29,611,192</b>	<b>\$ 66,412,230</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 10,378,168	\$ (61,563)	\$ (484,898)				\$ 9,831,707	\$ (435,964)	\$ 8,704,481	\$ (722,327)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,398,205	\$ 1,735,773	\$ 0				\$ 3,133,979	\$ 3,133,979	\$ 2,402,837	\$ 2,402,837	
Ending Balance (Deficit)	\$ 11,776,374	\$ 1,674,210	\$ (484,898)				\$ 12,965,686	\$ 2,698,015	\$ 11,107,319	\$ 1,680,510	

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

	For the month ended December									
	Fiscal Year 2016/17							2015/16		
	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	\$ 6,146,770	\$ 297,637					\$ 6,444,407	\$ 18,302,311	\$ 6,509,520	\$ 18,941,346
Traffic & Other Infractions	\$ 1,548,705	\$ 6,987					\$ 1,555,693	\$ 3,158,851	\$ 1,399,753	\$ 2,998,519
Other Criminal Cases	\$ 4,376,128	\$ 220,303					\$ 4,596,431	\$ 8,843,999	\$ 4,115,882	\$ 8,410,436
Civil	\$ 2,443,258	\$ 148,586					\$ 2,591,844	\$ 5,132,536	\$ 2,217,857	\$ 4,469,544
Family & Children Services	\$ 2,980,600	\$ 56,351			\$ 0		\$ 3,036,951	\$ 6,382,551	\$ 2,933,208	\$ 6,006,627
Probate, Guardianship & Mental Health Services	\$ 988,792	\$ 10,309					\$ 999,101	\$ 1,905,985	\$ 942,644	\$ 1,981,161
Juvenile Dependency Services	\$ 275,561	\$ 1,645,257					\$ 1,920,818	\$ 3,730,889	\$ 1,868,505	\$ 3,963,958
Juvenile Delinquency Services	\$ 301,637	\$ 10,936					\$ 312,573	\$ 590,545	\$ 286,631	\$ 628,841
Other Court Operations	\$ 1,099,534	\$ 10,758					\$ 1,110,292	\$ 3,232,258	\$ 1,066,924	\$ 2,748,638
Court Interpreters	\$ 623,462	\$ 344,443					\$ 967,905	\$ 2,708,127	\$ 889,685	\$ 1,658,761
Jury Services	\$ 214,987	\$ 61,426	\$ 228,033				\$ 504,446	\$ 876,528	\$ 479,945	\$ 836,407
Security		\$ 398,259					\$ 398,259	\$ 562,367	\$ 610,700	\$ 775,014
Trial Court Operations Program	\$ 20,999,434	\$ 3,211,253	\$ 228,033		\$ 0		\$ 24,438,720	\$ 55,426,947	\$ 23,321,255	\$ 53,419,252
Enhanced Collections	\$ 194,306	\$ 150,199					\$ 344,505	\$ 1,934,791	\$ 804,334	\$ 1,857,984
Other Non-Court Operations		\$ 56,376					\$ 56,376	\$ 133,450	\$ 10,106	\$ 133,450
Non-Court Operations Program	\$ 194,306	\$ 206,575					\$ 400,881	\$ 2,068,241	\$ 814,439	\$ 1,991,434
Executive Office	\$ 280,514	\$ 3,985					\$ 284,499	\$ 599,320	\$ 271,374	\$ 835,510
Fiscal Services	\$ 645,112	\$ 385,713					\$ 1,030,825	\$ 980,784	\$ 1,109,837	\$ 1,057,049
Human Resources	\$ 715,283	\$ 140,631					\$ 855,914	\$ 1,306,348	\$ 921,173	\$ 1,166,387
Business & Facilities Services	\$ 149,499	\$ 1,046,662					\$ 1,196,161	\$ 3,138,044	\$ 1,169,684	\$ 2,678,203
Information Technology	\$ 913,865	\$ 1,555,663					\$ 2,469,528	\$ 5,306,564	\$ 2,003,430	\$ 5,264,395
Court Administration Program	\$ 2,704,273	\$ 3,132,654					\$ 5,836,926	\$ 11,331,060	\$ 5,475,498	\$ 11,001,544
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 23,898,013	\$ 6,550,481	\$ 228,033		\$ 0		\$ 30,676,527	\$ 68,826,248	\$ 29,611,192	\$ 66,412,230