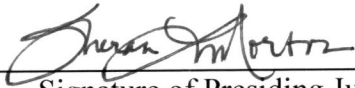


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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. 11, 2015
Date

Fresno
Court

FY14/15 2nd Qtr (12/31/14)
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Fresno

Court
FY14/15 2nd Qtr (12/31/14)

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.
2	Add .1 FTE to returning Commissioner (retired extra help)
3	Made adjustment to Q1 – deduct terms of 7 FTE
4	
5	
6	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Fresno

 Court
 FY14/15 2nd Qtr (12/31/14)

 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)	439.80	413.7	428.925		

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 2014/15							2013/14	
	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	\$ 9,113	\$ 831,301	\$ (1,012,459)				\$ 196,480	\$ 24,435	\$ 6,510,620
Payroll	\$ (2,490)	\$ 0	\$ (187)					\$ (2,676)	\$ 313
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 20,000							\$ 20,000	\$ 20,000
Other	\$ 30,000							\$ 30,000	\$ 30,000
Distribution							\$ 0	\$ 0	\$ (77,238)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (17,203)	\$ (17,203)	\$ (407,032)
Credit Card									
Cash on Hand	\$ 12,365							\$ 12,365	\$ 11,784
Cash with County	\$ 39,482	\$ 0	\$ (128)				\$ 1,413,233	\$ 1,452,586	\$ 1,763,325
Cash Outside of the AOC									
Total Cash	\$ 108,470	\$ 831,301	\$ (1,012,774)				\$ 1,592,510	\$ 1,519,506	\$ 7,851,772
Short Term Investment	\$ 10,010,212						\$ 6,926,899	\$ 16,937,111	\$ 15,386,131
Investment in Financial Institution									
Total Investments	\$ 10,010,212						\$ 6,926,899	\$ 16,937,111	\$ 15,386,131
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 35,041		\$ 797,980					\$ 833,022	\$ 666,531
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	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,020							\$ 1,020	\$ 0
Total Receivables	\$ 36,061	\$ 0	\$ 797,980				\$ 0	\$ 834,042	\$ 666,531
Prepaid Expenses - General	\$ 344,402		\$ 0					\$ 344,402	\$ 34,292
Salary and Travel Advances			\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 344,402		\$ 0					\$ 344,402	\$ 34,292
Other Assets									
Total Other Assets									
Total Assets	\$ 10,499,145	\$ 831,301	\$ (214,794)				\$ 8,519,409	\$ 19,635,061	\$ 23,938,727
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 8,019	\$ 10,410	\$ 0				\$ 0	\$ 18,429	\$ 156,257
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,020	\$ 1,020	\$ 0
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 762,142	\$ 762,142	\$ 1,009,340
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 464,201	\$ 464,201	\$ 1,100,037
AB145 Due to Other Government Agency							\$ 358,291	\$ 358,291	\$ 384,411
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,460		\$ 0					\$ 2,460	\$ 32
Interest							\$ (284)	\$ (284)	\$ 790
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 10,479	\$ 10,410	\$ 0				\$ 1,585,370	\$ 1,606,259	\$ 2,650,866
Civil							\$ 4,257,674	\$ 4,257,674	\$ 5,025,898
Criminal							\$ 1,250,313	\$ 1,250,313	\$ 755,093
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 1,413,233	\$ 1,413,233	\$ 1,721,497
Trust Interest Payable							\$ 12,819	\$ 12,819	\$ 11,318
Miscellaneous Trust									
Total Trust Deposits							\$ 6,934,039	\$ 6,934,039	\$ 7,513,806
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (251,364)							\$ (251,364)	\$ (530,461)
Deferred Compensation Payable	\$ 17,869							\$ 17,869	\$ 16,023
Deductions Payable	\$ 2,458							\$ 2,458	\$ 604,589
Payroll Clearing									
Total Payroll Liabilities	\$ (231,037)	\$ 0	\$ 0					\$ (231,037)	\$ 90,152
Revenue Collected in Advance	\$ 0		\$ 24,858					\$ 24,858	\$ 40,654
Liabilities For Deposits	\$ 56,229							\$ 56,229	\$ 38,507
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 56,229		\$ 24,858				\$ 0	\$ 81,086	\$ 79,160
Total Liabilities	\$ (164,330)	\$ 10,410	\$ 24,858				\$ 8,519,409	\$ 8,390,347	\$ 10,333,984
Fund Balance - Nonspendable	\$ 360,000							\$ 360,000	\$ 137,168
Fund Balance - Restricted	\$ 0	\$ 835,101	\$ 0					\$ 835,101	\$ 878,961
Fund Balance - Committed	\$ 1,533,007							\$ 1,533,007	\$ 7,455,266
Fund Balance - Assigned	\$ 623,846							\$ 623,846	\$ 0
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ 8,146,622	\$ (14,211)	\$ (239,651)					\$ 7,892,760	\$ 5,133,348
Total Fund Balance	\$ 10,663,475	\$ 820,890	\$ (239,651)					\$ 11,244,715	\$ 13,604,743
Total Liabilities and Fund Balance	\$ 10,499,145	\$ 831,301	\$ (214,794)				\$ 8,519,409	\$ 19,635,061	\$ 23,938,727

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 2014/15											
2013/14											
	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	\$ 26,053,286	\$ 98,108					\$ 26,151,394	\$ 41,144,997	\$ 23,918,620	\$ 39,172,074	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 133,967	\$ 0	\$ 132,973	
Judges' Compensation (45.25)	\$ 223,248						\$ 223,248	\$ 446,500	\$ 218,501	\$ 437,000	
Court Interpreter (45.45)	\$ 977,212						\$ 977,212	\$ 2,165,978	\$ 1,015,072	\$ 2,082,633	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 1,825,330						\$ 1,825,330	\$ 3,452,008	\$ 1,690,338	\$ 3,554,606	
Other Miscellaneous	\$ 3,340,364						\$ 3,340,364	\$ 3,340,364	\$ 3,340,364	\$ 3,340,364	
	\$ 32,419,440	\$ 98,108					\$ 32,517,548	\$ 50,683,814	\$ 30,182,895	\$ 48,719,652	
Grants											
AB 1058 Commissioner/Facilitator			\$ 988,187				\$ 988,187	\$ 2,395,579	\$ 1,020,031	\$ 2,391,925	
Other AOC Grants			\$ 106,735				\$ 106,735	\$ 318,390	\$ 117,982	\$ 318,390	
Non-AOC Grants			\$ 18,600				\$ 18,600	\$ 90,435	\$ 82,177	\$ 276,946	
			\$ 1,113,521				\$ 1,113,521	\$ 2,804,404	\$ 1,220,189	\$ 2,987,261	
Other Financing Sources											
Interest Income	\$ 6,540	\$ 458					\$ 6,998	\$ 27,677	\$ 9,586	\$ 23,260	
Investment Income											
Donations											
Local Fees	\$ 479,908						\$ 479,908	\$ 1,259,200	\$ 418,778	\$ 1,420,000	
Non-Fee Revenues											
Enhanced Collections		\$ 912,952					\$ 912,952	\$ 1,232,100	\$ 537,591	\$ 1,590,676	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 61,062					\$ 61,062	\$ 193,700	\$ 67,250	\$ 200,000	
Reimbursement Other	\$ 137,727						\$ 137,727	\$ 309,702	\$ 128,723	\$ 330,100	
Sale of Fixed Assets	\$ 1,289						\$ 1,289	\$ 0	\$ 150	\$ 0	
Other Miscellaneous	\$ 44,310						\$ 44,310	\$ 86,600	\$ 42,059	\$ 70,000	
	\$ 669,773	\$ 974,472					\$ 1,644,245	\$ 3,108,979	\$ 1,204,136	\$ 3,634,036	
Total Revenues	\$ 33,089,214	\$ 1,072,580	\$ 1,113,521				\$ 35,275,315	\$ 56,597,197	\$ 32,607,220	\$ 55,340,951	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 10,343,227	\$ 78,362	\$ 620,288				\$ 11,041,878	\$ 23,605,225	\$ 12,063,307	\$ 23,980,510	
Temp Help	\$ 143,148		\$ 5,482				\$ 148,630	\$ 4,200	\$ 3,698	\$ 43,999	
Overtime	\$ 52,136	\$ 14,976	\$ 1,503				\$ 68,614	\$ 230,000	\$ 33,639	\$ 30,000	
Staff Benefits	\$ 8,809,368	\$ 75,499	\$ 499,246				\$ 9,384,112	\$ 20,859,717	\$ 9,634,745	\$ 19,976,291	
	\$ 19,347,879	\$ 168,837	\$ 1,126,518				\$ 20,643,235	\$ 44,699,142	\$ 21,735,389	\$ 44,030,800	
Operating Expenses and Equipment											
General Expense	\$ 295,381	\$ 144	\$ 22,962				\$ 318,486	\$ 1,188,013	\$ 585,431	\$ 721,820	
Printing	\$ 33,602		\$ 47				\$ 33,602	\$ 70,100	\$ 41,851	\$ 114,100	
Telecommunications	\$ 75,673		\$ 47				\$ 75,720	\$ 229,850	\$ 135,406	\$ 274,071	
Postage	\$ 46,317		\$ 1,124				\$ 47,441	\$ 288,480	\$ 116,955	\$ 257,281	
Insurance	\$ 45,875						\$ 45,875	\$ 53,800	\$ 47,262	\$ 41,000	
In-State Travel	\$ 17,430		\$ 3,170				\$ 20,599	\$ 48,000	\$ 20,228	\$ 49,100	
Out-of-State Travel	\$ (369)		\$ 829				\$ 460	\$ 4,000	\$ 2,614	\$ 2,000	
Training	\$ (650)		\$ 2,580				\$ 1,930	\$ 16,420	\$ 15,998	\$ 18,511	
Security Services	\$ 736		\$ 100,131				\$ 100,868	\$ 243,300	\$ 111,768	\$ 245,700	
Facility Operations	\$ 954,922		\$ 189				\$ 955,111	\$ 1,430,936	\$ 924,213	\$ 1,535,711	
Utilities	\$ 12,715						\$ 12,715	\$ 20,000	\$ 12,085	\$ 23,000	
Contracted Services	\$ 2,480,741	\$ 917,811	\$ 38,022				\$ 3,436,574	\$ 6,647,374	\$ 2,872,312	\$ 8,661,130	
Consulting and Professional Services	\$ 48,582						\$ 48,582	\$ 219,326	\$ 65,712	\$ 233,350	
Information Technology	\$ 1,074,234		\$ 437				\$ 1,074,672	\$ 1,272,930	\$ 462,736	\$ 820,600	
Major Equipment	\$ 409,185						\$ 409,185	\$ 747,903	\$ 118,719	\$ 640,550	
Other Items of Expense	\$ 7,243						\$ 7,243	\$ 8,000	\$ 9,334	\$ 10,300	
	\$ 5,501,616	\$ 917,954	\$ 169,492				\$ 6,589,062	\$ 12,488,432	\$ 5,537,222	\$ 13,648,250	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0	\$ 350	\$ 0	\$ 0	
Jury Costs	\$ 148,359						\$ 148,359	\$ 385,802	\$ 201,261	\$ 478,000	
Judgements, Settlements and Claims	\$ 1,900						\$ 1,900				
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (57,163)		\$ 57,163				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 93,096		\$ 57,163				\$ 150,259	\$ 386,152	\$ 201,261	\$ 478,000	
Total Expenditures	\$ 24,942,591	\$ 1,086,791	\$ 1,353,173				\$ 27,382,555	\$ 57,573,726	\$ 27,473,873	\$ 58,157,060	
Excess (Deficit) of Revenues Over Expenditures	\$ 8,146,622	\$ (14,211)	\$ (239,651)				\$ 7,892,760	\$ (976,529)	\$ 5,133,348	\$ (2,816,110)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,516,853	\$ 835,101	\$ 0				\$ 3,351,954	\$ 3,351,954	\$ 8,471,395	\$ 8,471,399	
Ending Balance (Deficit)	\$ 10,663,475	\$ 820,890	\$ (239,651)				\$ 11,244,715	\$ 2,375,425	\$ 13,604,743	\$ 5,655,289	

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

	For the month ended December									
	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	\$ 5,544,307	\$ 303,142	\$ (5,027)				\$ 5,842,422	\$ 15,881,282	\$ 7,086,747	\$ 14,027,656
Traffic & Other Infractions	\$ 1,023,316	\$ 12,742	\$ 1,400				\$ 1,037,458	\$ 2,389,026	\$ 1,094,373	\$ 2,262,326
Other Criminal Cases	\$ 2,950,462	\$ 141,737					\$ 3,092,199	\$ 5,757,997	\$ 3,100,011	\$ 6,742,426
Civil	\$ 1,721,581	\$ 142,206					\$ 1,863,787	\$ 3,545,812	\$ 1,821,367	\$ 4,074,309
Family & Children Services	\$ 2,961,814	\$ 35,954			\$ 0		\$ 2,997,769	\$ 5,686,075	\$ 2,567,369	\$ 5,580,954
Probate, Guardianship & Mental Health Services	\$ 869,006	\$ 8,743					\$ 877,749	\$ 1,866,148	\$ 887,158	\$ 1,821,754
Juvenile Dependency Services	\$ 350,955	\$ 1,579,444					\$ 1,930,399	\$ 3,953,153	\$ 1,823,666	\$ 3,592,352
Juvenile Delinquency Services	\$ 274,232	\$ 31,890					\$ 306,123	\$ 781,378	\$ 339,246	\$ 749,466
Other Court Operations	\$ 1,113,741	\$ 5,850					\$ 1,119,592	\$ 2,194,454	\$ 1,263,779	\$ 2,710,298
Court Interpreters	\$ 898,955	\$ 71,526					\$ 970,481	\$ 2,165,978	\$ 1,001,351	\$ 2,126,665
Jury Services	\$ 265,893	\$ 30,685	\$ 153,386				\$ 449,964	\$ 923,777	\$ 541,263	\$ 1,009,295
Security		\$ (195,221)					\$ (195,221)	\$ 612,144	\$ 121,387	
Trial Court Operations Program	\$ 17,974,263	\$ 2,168,700	\$ 149,759		\$ 0		\$ 20,292,722	\$ 45,757,224	\$ 21,647,717	\$ 44,697,501
Enhanced Collections	\$ 168,837	\$ 760,724					\$ 929,561	\$ 1,232,168	\$ 570,595	\$ 1,590,746
Other Non-Court Operations		\$ 56,231					\$ 56,231	\$ 133,450	\$ 49,017	\$ 133,450
Non-Court Operations Program	\$ 168,837	\$ 816,954					\$ 985,791	\$ 1,365,618	\$ 619,612	\$ 1,724,196
Executive Office	\$ 266,563	\$ 3,437					\$ 270,000	\$ 563,788	\$ 286,775	\$ 549,493
Fiscal Services	\$ 559,351	\$ 518,586					\$ 1,077,937	\$ 1,000,108	\$ 1,171,756	\$ 1,399,722
Human Resources	\$ 760,751	\$ 57,526	\$ 500				\$ 818,778	\$ 1,013,161	\$ 763,305	\$ 1,119,487
Business & Facilities Services	\$ 192,043	\$ 1,115,814					\$ 1,307,857	\$ 2,894,776	\$ 912,407	\$ 2,565,141
Information Technology	\$ 721,426	\$ 1,908,045					\$ 2,629,471	\$ 4,979,051	\$ 2,072,302	\$ 6,101,524
Court Administration Program	\$ 2,500,134	\$ 3,603,408	\$ 500				\$ 6,104,042	\$ 10,450,884	\$ 5,206,544	\$ 11,735,367
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 20,643,235	\$ 6,589,062	\$ 150,259		\$ 0		\$ 27,382,555	\$ 57,573,726	\$ 27,473,873	\$ 58,157,064