

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

May 7, 2015
Date

Fresno
Court

FY14/15 3rd Qtr (3/31/15)
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Fresno

Court

FY14/15 3rd Qtr (3/31/15)

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	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

For the month ended March									
Fiscal Year 2014/15									2013/14
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ 519,520	\$ 879,265	\$ (847,646)				\$ 196,880	\$ 748,019	\$ 5,934,515
Payroll	\$ 1,939	\$ 0	\$ (187)					\$ 1,752	\$ (553,195)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 20,000							\$ 20,000	\$ 20,000
Other	\$ 30,000							\$ 30,000	\$ 30,000
Distribution							\$ 646	\$ 646	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (76,306)	\$ (76,306)	\$ (47,640)
Credit Card									
Cash on Hand	\$ 13,365							\$ 13,365	\$ 11,784
Cash with County	\$ 38,251	\$ 0	\$ 0				\$ 1,413,233	\$ 1,451,484	\$ 1,762,809
Cash Outside of the AOC									
Total Cash	\$ 623,076	\$ 879,265	\$ (847,833)				\$ 1,534,453	\$ 2,188,961	\$ 7,158,274
Short Term Investment	\$ 3,903,075							\$ 7,463,823	\$ 11,366,898
Investment in Financial Institution									
Total Investments	\$ 3,903,075						\$ 7,463,823	\$ 11,366,898	\$ 11,283,320
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 48,219		\$ 539,831					\$ 588,050	\$ 441,879
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	\$ 1,287							\$ 1,287	\$ 1,859
Total Receivables	\$ 49,506	\$ 0	\$ 539,831				\$ 0	\$ 589,337	\$ 443,738
Prepaid Expenses - General	\$ 316,589		\$ 0					\$ 316,589	\$ 0
Salary and Travel Advances			\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 316,589		\$ 0					\$ 316,589	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 4,892,245	\$ 879,265	\$ (308,001)				\$ 8,998,275	\$ 14,461,784	\$ 18,885,331
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 26,229	\$ 0	\$ 0				\$ 0	\$ 26,229	\$ 64,605
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,287	\$ 1,287	\$ 1,859
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 954,436	\$ 954,436	\$ 1,143,110
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 721,413	\$ 721,413	\$ 800,037
AB145 Due to Other Government Agency							\$ 435,402	\$ 435,402	\$ 377,507
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,945		\$ 0					\$ 2,945	\$ 80
Interest							\$ 125	\$ 125	\$ 571
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 29,174	\$ 0	\$ 0				\$ 2,112,664	\$ 2,141,838	\$ 2,387,769
Civil									
Criminal							\$ 4,033,709	\$ 4,033,709	\$ 4,877,838
Unreconciled - Civil and Criminal							\$ 1,426,898	\$ 1,426,898	\$ 1,289,127
Trust Held Outside of the AOC							\$ 1,413,233	\$ 1,413,233	\$ 1,721,497
Trust Interest Payable							\$ 11,772	\$ 11,772	\$ 12,293
Miscellaneous Trust									
Total Trust Deposits							\$ 6,885,612	\$ 6,885,612	\$ 7,900,755
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (349,808)							\$ (349,808)	\$ (156,921)
Deferred Compensation Payable	\$ 125							\$ 125	\$ 74,258
Deductions Payable	\$ 7,592							\$ 7,592	\$ 834,932
Payroll Clearing									
Total Payroll Liabilities	\$ (342,091)	\$ 0	\$ 0					\$ (342,091)	\$ 752,270
Revenue Collected in Advance	\$ 0		\$ 4,274					\$ 4,274	\$ 23,319
Liabilities For Deposits	\$ 56,229							\$ 56,229	\$ 38,463
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		\$ 4,274				\$ 0	\$ 60,503	\$ 61,782
Total Liabilities	\$ (256,689)	\$ 0	\$ 4,274				\$ 8,998,275	\$ 8,745,861	\$ 11,102,575
Total Fund Balance	\$ 5,148,934	\$ 879,265	\$ (312,275)					\$ 5,715,923	\$ 7,782,756
Total Liabilities and Fund Balance	\$ 4,892,245	\$ 879,265	\$ (308,001)				\$ 8,998,275	\$ 14,461,784	\$ 18,885,331

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 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	\$ 30,746,815	\$ 170,048					\$ 30,916,863	\$ 41,144,997	\$ 29,357,009	\$ 39,172,07	
Improvement and Modernization Fund	\$ 12,059						\$ 12,059	\$ 133,967	\$ 0	\$ 132,97	
Judges' Compensation (45.25)	\$ 334,872						\$ 334,872	\$ 446,500	\$ 327,752	\$ 437,00	
Court Interpreter (45.45)	\$ 1,498,411						\$ 1,498,411	\$ 2,165,978	\$ 1,539,210	\$ 2,082,63	
Civil Coordination Reimbursement (45.55)	\$ 2,917,082						\$ 2,917,082	\$ 3,452,008	\$ 2,868,467	\$ 3,554,60	
MOU Reimbursements (45.10 and General)	\$ 3,340,364						\$ 3,340,364	\$ 3,340,364	\$ 3,340,364	\$ 3,340,36	
Other Miscellaneous											
	\$ 38,849,603	\$ 170,048					\$ 39,019,651	\$ 50,683,814	\$ 37,432,802	\$ 48,719,65	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,465,449				\$ 1,465,449	\$ 2,395,579	\$ 1,513,529	\$ 2,391,92	
Other AOC Grants			\$ 195,987				\$ 195,987	\$ 318,390	\$ 201,248	\$ 318,39	
Non-AOC Grants	\$ 550		\$ 39,432				\$ 39,982	\$ 90,435	\$ 144,750	\$ 276,94	
	\$ 550		\$ 1,700,867				\$ 1,701,417	\$ 2,804,404	\$ 1,859,527	\$ 2,987,26	
Other Financing Sources											
Interest Income	\$ 12,639	\$ 984					\$ 13,623	\$ 27,677	\$ 19,903	\$ 23,26	
Investment Income											
Donations											
Local Fees	\$ 735,335						\$ 735,335	\$ 1,259,200	\$ 789,449	\$ 1,420,00	
Non-Fee Revenues											
Enhanced Collections		\$ 1,219,773					\$ 1,219,773	\$ 1,232,100	\$ 962,469	\$ 1,590,67	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 104,993					\$ 104,993	\$ 193,700	\$ 115,460	\$ 200,00	
Reimbursement Other	\$ 212,815						\$ 212,815	\$ 309,702	\$ 207,846	\$ 330,10	
Sale of Fixed Assets	\$ 1,289						\$ 1,289		\$ 150		
Other Miscellaneous	\$ 58,130						\$ 58,130	\$ 86,600	\$ 58,138	\$ 70,00	
	\$ 1,020,207	\$ 1,325,750					\$ 2,345,957	\$ 3,108,979	\$ 2,153,414	\$ 3,634,03	
Total Revenues	\$ 39,870,360	\$ 1,495,798	\$ 1,700,867				\$ 43,067,026	\$ 56,597,197	\$ 41,445,743	\$ 55,340,95	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 15,372,085	\$ 116,482	\$ 895,100				\$ 16,383,668	\$ 23,605,225	\$ 18,231,894	\$ 23,980,51	
Temp Help	\$ 328,667	\$ 7	\$ 16,168				\$ 344,841	\$ 4,200	\$ 3,971	\$ 43,99	
Overtime	\$ 177,173	\$ 28,374	\$ 1,503				\$ 207,050	\$ 230,000	\$ 56,634	\$ 30,00	
Staff Benefits	\$ 13,360,302	\$ 118,574	\$ 752,743				\$ 14,231,618	\$ 20,859,717	\$ 14,826,423	\$ 19,976,28	
	\$ 29,238,227	\$ 263,437	\$ 1,665,514				\$ 31,167,177	\$ 44,699,142	\$ 33,118,922	\$ 44,030,80	
Operating Expenses and Equipment											
General Expense	\$ 685,639	\$ 144	\$ 29,146				\$ 714,928	\$ 1,188,013	\$ 536,710	\$ 721,82	
Printing	\$ 49,180						\$ 49,180	\$ 70,100	\$ 54,531	\$ 114,10	
Telecommunications	\$ 107,907		\$ 86				\$ 107,993	\$ 229,850	\$ 200,492	\$ 274,07	
Postage	\$ 113,219		\$ 1,495				\$ 114,714	\$ 288,480	\$ 186,121	\$ 257,28	
Insurance	\$ 45,875						\$ 45,875	\$ 53,800	\$ 47,262	\$ 41,00	
In-State Travel	\$ 27,015		\$ 3,874				\$ 30,889	\$ 48,000	\$ 31,170	\$ 49,10	
Out-of-State Travel	\$ 3,420		\$ 829				\$ 4,249	\$ 4,000	\$ 2,614	\$ 2,00	
Training	\$ 1,966		\$ 2,580				\$ 4,546	\$ 16,420	\$ 19,678	\$ 18,51	
Security Services	\$ 1,303		\$ 154,110				\$ 155,414	\$ 243,300	\$ 172,868	\$ 245,70	
Facility Operations	\$ 1,225,851		\$ 189				\$ 1,226,040	\$ 1,430,936	\$ 1,131,627	\$ 1,535,71	
Utilities	\$ 18,002						\$ 18,002	\$ 20,000	\$ 17,135	\$ 23,00	
Contracted Services	\$ 3,940,592	\$ 1,188,055	\$ 47,642				\$ 5,176,290	\$ 6,647,374	\$ 4,723,640	\$ 8,661,13	
Consulting and Professional Services	\$ 124,760						\$ 124,760	\$ 219,326	\$ 112,188	\$ 233,33	
Information Technology	\$ 1,131,207		\$ 437				\$ 1,131,644	\$ 1,272,930	\$ 1,059,771	\$ 820,60	
Major Equipment	\$ 409,974						\$ 409,974	\$ 747,903	\$ 433,514	\$ 640,50	
Other Items of Expense	\$ 9,271						\$ 9,271	\$ 8,000	\$ 6,228	\$ 10,30	
	\$ 7,895,180	\$ 1,188,198	\$ 240,389				\$ 9,323,768	\$ 12,488,432	\$ 8,735,547	\$ 13,648,25	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0	\$ 350	\$ 0		
Jury Costs	\$ 210,211						\$ 210,211	\$ 385,802	\$ 279,914	\$ 478,00	
Judgements, Settlements and Claims	\$ 1,900						\$ 1,900				
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (108,747)		\$ 108,747				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 103,364		\$ 108,747				\$ 212,111	\$ 386,152	\$ 279,914	\$ 478,00	
Total Expenditures	\$ 37,236,771	\$ 1,451,635	\$ 2,014,650				\$ 40,703,057	\$ 57,573,726	\$ 42,134,382	\$ 58,157,00	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,633,589	\$ 44,163	\$ (313,783)				\$ 2,363,969	\$ (976,529)	\$ (688,639)	\$ (2,816,11)	
Operating Transfers In (Out)	\$ (1,508)		\$ 1,508				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,516,853	\$ 835,101	\$ 0				\$ 3,351,954	\$ 3,351,954	\$ 8,471,395	\$ 8,471,39	
Ending Balance (Deficit)	\$ 5,148,934	\$ 879,265	\$ (312,275)				\$ 5,715,923	\$ 2,375,425	\$ 7,782,756	\$ 5,655,21	

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

	For the month ended March										2013/14	
	Fiscal Year 2014/15										Total Actual Expense	Final Budget (Annual)
	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	\$ 8,306,086	\$ 458,105	\$ (5,027)				\$ 8,759,165	\$ 15,881,282	\$ 10,783,280	\$ 14,027,656		
Traffic & Other Infractions	\$ 1,506,219	\$ 14,666	\$ 1,400				\$ 1,622,285	\$ 2,389,026	\$ 1,708,812	\$ 2,262,326		
Other Criminal Cases	\$ 4,542,584	\$ 231,693					\$ 4,774,277	\$ 5,757,997	\$ 4,726,399	\$ 6,742,426		
Civil	\$ 2,661,184	\$ 242,335					\$ 2,903,519	\$ 3,545,812	\$ 2,784,093	\$ 4,074,309		
Family & Children Services	\$ 4,470,300	\$ 52,566			\$ 0		\$ 4,522,865	\$ 5,686,075	\$ 3,907,831	\$ 5,580,954		
Probate, Guardianship & Mental Health Services	\$ 1,320,879	\$ 14,279					\$ 1,335,158	\$ 1,866,148	\$ 1,367,620	\$ 1,821,754		
Juvenile Dependency Services	\$ 528,603	\$ 2,338,698					\$ 2,867,301	\$ 3,953,153	\$ 2,656,651	\$ 3,592,352		
Juvenile Delinquency Services	\$ 428,827	\$ 39,270					\$ 468,097	\$ 781,378	\$ 501,458	\$ 749,466		
Other Court Operations	\$ 1,649,292	\$ 22,106					\$ 1,671,398	\$ 2,194,454	\$ 1,930,108	\$ 2,710,298		
Court Interpreters	\$ 1,294,271	\$ 117,571					\$ 1,411,842	\$ 2,165,978	\$ 1,529,116	\$ 2,126,665		
Jury Services	\$ 378,239	\$ 54,488	\$ 215,239				\$ 647,966	\$ 923,777	\$ 781,539	\$ 1,009,295		
Security		\$ (138,112)					\$ (138,112)	\$ 612,144	\$ 185,605			
Trial Court Operations Program	\$ 27,186,483	\$ 3,447,666	\$ 211,611		\$ 0		\$ 30,845,761	\$ 45,757,224	\$ 32,862,511	\$ 44,697,501		
Enhanced Collections	\$ 263,437	\$ 957,696					\$ 1,221,132	\$ 1,232,168	\$ 905,889	\$ 1,590,746		
Other Non-Court Operations	\$ 263,437	\$ 1,036,698					\$ 79,003	\$ 133,450	\$ 83,847	\$ 133,450		
Non-Court Operations Program							\$ 1,300,135	\$ 1,365,618	\$ 989,736	\$ 1,724,196		
Executive Office	\$ 402,181	\$ 6,412					\$ 408,594	\$ 563,788	\$ 437,904	\$ 549,493		
Fiscal Services	\$ 792,686	\$ 525,252					\$ 1,317,938	\$ 1,000,108	\$ 1,488,108	\$ 1,399,722		
Human Resources	\$ 1,132,231	\$ 86,633	\$ 500				\$ 1,219,365	\$ 1,013,161	\$ 1,141,127	\$ 1,119,487		
Business & Facilities Services	\$ 289,820	\$ 1,491,909					\$ 1,781,729	\$ 2,894,776	\$ 1,356,119	\$ 2,565,141		
Information Technology	\$ 1,100,339	\$ 2,729,197					\$ 3,829,536	\$ 4,979,051	\$ 3,858,877	\$ 6,101,524		
Court Administration Program	\$ 3,717,258	\$ 4,839,403	\$ 500				\$ 8,557,161	\$ 10,450,884	\$ 8,282,135	\$ 11,735,367		
Expenditures Not Distributed or Posted to a Program												
Prior Year Adjustments Not Posted to a Program												
Total	\$ 31,167,177	\$ 9,323,768	\$ 212,111		\$ 0		\$ 40,703,057	\$ 57,573,726	\$ 42,134,382	\$ 58,157,064		