

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

12-10-15

Date

Fresno

Court

FY 15/16 1st Qtr (9/30/15)

Fiscal Year and Ending Quarter

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

Fresno
Court

FY 15/16 Qtr 1
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)	464.55	506.275			

¹ 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 1st

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
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended September											
Fiscal Year 2015/16											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2014/15	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 22,301,048	\$ 25,583					\$ 22,326,631	\$ 49,751,122	\$ 18,712,736	\$ 41,144,997	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 133,967	\$ (6,883)	\$ 133,967	
Judges' Compensation (45.25)	\$ 104,716						\$ 104,716	\$ 446,500	\$ 111,824	\$ 446,500	
Court Interpreter (45.45)	\$ 384,062						\$ 384,062	\$ 1,658,781	\$ 428,130	\$ 2,165,978	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 575,999						\$ 575,999	\$ 3,409,732	\$ 233,975	\$ 3,452,008	
Other Miscellaneous								\$ 3,340,384		\$ 3,340,384	
	\$ 23,965,825	\$ 25,583					\$ 23,991,408	\$ 58,740,448	\$ 19,479,582	\$ 50,683,814	
Grants											
AB 1058 Commissioner/Facilitator			\$ (7,356)				\$ (7,356)	\$ 2,415,890	\$ 413,545	\$ 2,395,579	
Other Judicial Council Grants			\$ 22,450				\$ 22,450	\$ 749,213	\$ 34,534	\$ 318,390	
Non-Judicial Council Grants			\$ (20,089)				\$ (20,089)	\$ 80,445	\$ 0	\$ 90,435	
			\$ (4,995)				\$ (4,995)	\$ 3,245,348	\$ 448,079	\$ 2,804,404	
Other Financing Sources											
Interest Income	\$ 699	\$ 10					\$ 699	\$ 22,036	\$ 1,181	\$ 27,677	
Investment Income											
Donations											
Local Fees	\$ 45,149	\$ 42,104					\$ 87,253	\$ 1,179,951	\$ 106,752	\$ 1,259,200	
Non-Fee Revenues											
Enhanced Collections		\$ 15,408					\$ 15,408	\$ 1,857,928	\$ 454,359	\$ 1,232,100	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 16,338					\$ 16,338	\$ 178,131	\$ 16,131	\$ 193,700	
Reimbursement Other	\$ 63,041						\$ 63,041	\$ 399,858	\$ 46,368	\$ 399,702	
Sale of Fixed Assets											
Other Miscellaneous	\$ 18,209						\$ 18,209	\$ 75,205	\$ 28,813	\$ 86,600	
	\$ 127,068	\$ 73,860					\$ 200,948	\$ 3,704,109	\$ 855,804	\$ 3,108,979	
Total Revenues	\$ 23,482,913	\$ 99,443	\$ (4,995)				\$ 23,587,361	\$ 65,889,903	\$ 20,583,264	\$ 58,597,197	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,529,179	\$ 33,304	\$ 254,506				\$ 4,816,989	\$ 29,339,893	\$ 5,848,330	\$ 23,605,225	
Temp Help	\$ 274,578	\$ 7,967	\$ 13,142				\$ 295,687	\$ 33,750	\$ 1,206	\$ 4,200	
Overtime	\$ 79,515	\$ 3,507					\$ 83,022	\$ 230,000	\$ 11,738	\$ 230,000	
Staff Benefits	\$ 4,074,480	\$ 32,892	\$ 213,712				\$ 4,321,084	\$ 22,948,575	\$ 4,786,527	\$ 20,859,717	
	\$ 8,957,752	\$ 77,670	\$ 481,360				\$ 9,516,782	\$ 52,510,918	\$ 10,445,801	\$ 44,869,142	
Operating Expenses and Equipment											
General Expense	\$ 241,872	\$ 51	\$ 8,015				\$ 247,738	\$ 1,518,575	\$ 87,482	\$ 1,188,013	
Printing	\$ 10,825		\$ 895				\$ 11,520	\$ 70,000	\$ 12,208	\$ 70,100	
Telecommunications	\$ 35,896		\$ 20				\$ 35,916	\$ 273,850	\$ 37,238	\$ 228,850	
Postage	\$ 60,518		\$ 208				\$ 60,814	\$ 195,310	\$ 3,820	\$ 288,480	
Insurance								\$ 53,800	\$ 4,299	\$ 53,800	
In-State Travel	\$ 5,348						\$ 5,348	\$ 58,778	\$ 6,448	\$ 48,000	
Out-of-State Travel								\$ 4,000	\$ (389)	\$ 4,000	
Training	\$ 3,145		\$ 1,530				\$ 4,675	\$ 22,120	\$ 905	\$ 18,420	
Security Services	\$ (2,137)		\$ 45,331				\$ 43,194	\$ 245,749	\$ 49,965	\$ 243,300	
Facility Operations	\$ 715,121						\$ 715,121	\$ 1,827,234	\$ 491,895	\$ 1,439,936	
Utilities	\$ 8,063						\$ 8,063	\$ 25,933	\$ 7,043	\$ 20,000	
Contracted Services	\$ 1,228,872	\$ 438,987	\$ 37,008				\$ 1,704,865	\$ 7,359,314	\$ 1,588,366	\$ 6,847,374	
Consulting and Professional Services	\$ 8,134						\$ 8,134	\$ 120,261	\$ (14,094)	\$ 219,326	
Information Technology	\$ 582,264						\$ 582,264	\$ 1,431,298	\$ 349,576	\$ 1,272,930	
Major Equipment	\$ 167,648						\$ 167,648	\$ 553,277	\$ 291,824	\$ 747,903	
Other Items of Expense	\$ 1,428						\$ 1,428	\$ 8,882	\$ 2,035	\$ 8,000	
	\$ 3,046,391	\$ 439,038	\$ 91,094				\$ 3,576,523	\$ 13,569,177	\$ 2,918,441	\$ 12,488,432	
Special Items of Expense											
Grand Jury								\$ 300	\$ 0	\$ 350	
Jury Costs	\$ 78,145						\$ 78,145	\$ 293,735	\$ 55,774	\$ 385,802	
Judgements, Settlements and Claims									\$ 500		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 78,145						\$ 78,145	\$ 294,035	\$ 56,274	\$ 368,152	
Total Expenditures	\$ 12,082,288	\$ 516,708	\$ 572,454				\$ 13,171,450	\$ 66,412,230	\$ 13,420,518	\$ 57,573,726	
Excess (Deficit) of Revenues Over Expenditures	\$ 11,410,625	\$ (417,265)	\$ (577,449)				\$ 10,415,911	\$ (722,327)	\$ 7,162,746	\$ (978,529)	
Operating Transfers In (Out)								\$ 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)	\$ 12,532,172	\$ 844,024	\$ (577,449)				\$ 12,818,748	\$ 1,680,510	\$ 10,514,702	\$ 2,375,425	

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

	For the month ended September									
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 2,695,517	\$ 139,727					\$ 2,835,244	\$ 18,941,346	\$ 3,018,065	\$ 15,881,282
Traffic & Other Infractions	\$ 551,065	\$ 2,493					\$ 553,558	\$ 2,998,519	\$ 513,806	\$ 2,389,026
Other Criminal Cases	\$ 1,433,796	\$ 98,081					\$ 1,531,877	\$ 8,410,436	\$ 1,515,701	\$ 5,757,997
Civil	\$ 845,402	\$ 60,114					\$ 905,516	\$ 4,469,544	\$ 917,842	\$ 3,545,812
Family & Children Services	\$ 1,216,098	\$ 12,334					\$ 1,228,432	\$ 6,006,627	\$ 1,516,789	\$ 5,686,075
Probate, Guardianship & Mental Health Services	\$ 384,895	\$ 3,677					\$ 388,572	\$ 1,981,161	\$ 436,582	\$ 1,866,148
Juvenile Dependency Services	\$ 116,678	\$ 852,824					\$ 969,502	\$ 3,963,958	\$ 772,401	\$ 3,953,153
Juvenile Delinquency Services	\$ 117,598	\$ 12,146					\$ 129,744	\$ 628,841	\$ 172,009	\$ 781,378
Other Court Operations	\$ 452,378	\$ 3,473					\$ 455,851	\$ 2,748,638	\$ 564,878	\$ 2,194,454
Court Interpreters	\$ 315,007	\$ 67,197					\$ 382,204	\$ 1,658,761	\$ 484,618	\$ 2,165,978
Jury Services	\$ 103,764	\$ 36,901	\$ 78,145				\$ 218,810	\$ 836,407	\$ 198,444	\$ 923,777
Security		\$ 113,686					\$ 113,686	\$ 775,014	\$ (251,141)	\$ 612,144
Trial Court Operations Program	\$ 8,232,198	\$ 1,402,652	\$ 78,145				\$ 9,712,995	\$ 53,419,252	\$ 9,859,774	\$ 45,757,224
Enhanced Collections	\$ 77,870	\$ 386,932					\$ 464,803	\$ 1,857,984	\$ 466,879	\$ 1,232,168
Other Non-Court Operations		\$ 10,106					\$ 10,106	\$ 133,450	\$ 20,994	\$ 133,450
Non-Court Operations Program	\$ 77,870	\$ 397,038					\$ 474,908	\$ 1,991,434	\$ 487,873	\$ 1,365,618
Executive Office	\$ 109,306	\$ 1,002					\$ 110,308	\$ 835,510	\$ 138,631	\$ 583,788
Fiscal Services	\$ 239,469	\$ 486,289					\$ 725,758	\$ 1,057,049	\$ 583,576	\$ 1,000,108
Human Resources	\$ 430,025	\$ 21,382					\$ 451,407	\$ 1,168,387	\$ 412,518	\$ 1,013,161
Business & Facilities Services	\$ 87,384	\$ 477,996					\$ 565,380	\$ 2,678,203	\$ 677,421	\$ 2,894,776
Information Technology	\$ 340,730	\$ 790,164					\$ 1,130,894	\$ 5,264,395	\$ 1,280,724	\$ 4,979,051
Court Administration Program	\$ 1,206,914	\$ 1,776,833					\$ 2,983,747	\$ 11,001,544	\$ 3,072,870	\$ 10,450,884
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,516,782	\$ 3,576,523	\$ 78,145				\$ 13,171,450	\$ 66,412,230	\$ 13,420,516	\$ 57,573,726

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

For the month ended September									
Fiscal Year 2015/16								2014/15	
	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	\$ 616,658	\$ 844,024	\$ (817,131)				\$ 389,266	\$ 1,032,817	\$ 5,961,264
Payroll	\$ (1,286)	\$ 0	\$ (1,584)					\$ (2,871)	\$ (549,537)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 20,000							\$ 20,000	\$ 20,000
Other	\$ 30,000							\$ 30,000	\$ 30,000
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ (4,261)
Credit Card								\$ 11,845	\$ 11,365
Cash on Hand	\$ 11,845							\$ 11,845	\$ 11,365
Cash with County	\$ 39,563	\$ 0	\$ 0				\$ 2,284,841	\$ 2,324,404	\$ 1,453,699
Cash Outside of the JCC									
Cash Equivalents	\$ 11,512,468						\$ 13,718,030	\$ 25,230,498	\$ 14,173,500
Total Cash and Cash Equivalents	\$ 12,229,248	\$ 844,024	\$ (818,716)				\$ 16,392,137	\$ 28,546,693	\$ 21,096,030
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 122,227		\$ 247,684					\$ 369,912	\$ 674,855
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							\$ 137	\$ 137	
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 1,020
Total Receivables	\$ 122,227	\$ 0	\$ 247,684				\$ 137	\$ 370,048	\$ 675,875
Prepaid Expenses - General	\$ 53,961		\$ 0					\$ 53,961	\$ 349,794
Salary and Travel Advances			\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 53,961		\$ 0					\$ 53,961	\$ 349,794
Other Assets									
Total Other Assets									
Total Assets	\$ 12,405,436	\$ 844,024	\$ (571,031)				\$ 16,392,273	\$ 29,070,702	\$ 22,121,699
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 115,760	\$ 0	\$ 0				\$ 0	\$ 115,760	\$ 58,425
Due to Other Funds	\$ 137	\$ 0	\$ 0				\$ 0	\$ 137	\$ 1,020
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 1,001,946	\$ 1,001,946	\$ 1,879,557
Due to Other Governments	\$ 0		\$ 0				\$ 157,300	\$ 157,300	\$ 1,311,132
AB145 Due to Other Government Agency							\$ 653,210	\$ 653,210	\$ 265,089
Due to Other Public Agencies									
Sales and Use Tax	\$ 7,145		\$ 0					\$ 7,145	\$ 454
Interest							\$ 311	\$ 311	\$ 502
Miscellaneous Accts. Pay and Accrued Liab.									
Total Accounts Payable and Accrued Liab	\$ 123,041	\$ 0	\$ 0				\$ 1,812,787	\$ 1,935,699	\$ 3,316,179
Civil							\$ 9,772,740	\$ 9,772,740	\$ 4,520,843
Criminal							\$ 2,510,362	\$ 2,510,362	\$ 1,555,373
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 2,284,841	\$ 2,284,841	\$ 1,413,233
Trust Interest Payable							\$ 11,563	\$ 11,563	\$ 12,972
Miscellaneous Trust									
Total Trust Deposits							\$ 14,579,506	\$ 14,579,506	\$ 7,502,421
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (325,318)							\$ (325,318)	\$ (161,034)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 16,253
Deductions Payable	\$ (688)							\$ (688)	\$ 869,430
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (326,006)	\$ 0	\$ 0					\$ (326,006)	\$ 724,648
Revenue Collected in Advance	\$ 0		\$ 6,417					\$ 6,417	\$ 24,858
Liabilities For Deposits	\$ 56,229							\$ 56,229	\$ 38,392
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 500
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 56,229		\$ 6,417					\$ 62,646	\$ 63,749
Total Liabilities	\$ (146,736)	\$ 0	\$ 6,417				\$ 16,392,273	\$ 16,251,954	\$ 11,606,997
Total Fund Balance	\$ 12,552,172	\$ 844,024	\$ (577,449)					\$ 12,818,748	\$ 10,514,702
Total Liabilities and Fund Balance	\$ 12,405,436	\$ 844,024	\$ (571,031)				\$ 16,392,273	\$ 29,070,702	\$ 22,121,699