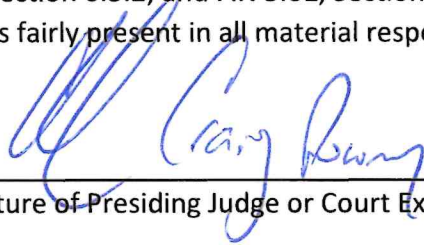
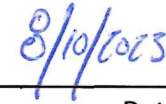


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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



Date

Fresno

Court

2022-23 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ Total 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 2022/23									2021/22		
	Governmental Funds							Total Funds <small>(Info. Purposes Only)</small>	Total Funds <small>(Info. Purposes Only)</small>		
	General	Special Revenue		Capital Project	Debt Service					Proprietary Funds	Fiduciary Funds
		Non-Grant	Grant								
ASSETS											
Operations	\$ (4,670,248)	\$ 4,375,574	\$ 0				\$ 248,103	\$ (46,571)	\$ (43,958)		
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Jury	\$ 0							\$ 0	\$ 0		
Revolving	\$ 35,000							\$ 35,000	\$ 35,000		
Other											
Distribution							\$ 94,320	\$ 94,320	\$ 76,176		
Civil Filing Fees							\$ 806,273	\$ 806,273	\$ 0		
Trust							\$ (359,064)	\$ (359,064)	\$ (38,534)		
Credit Card											
Cash on Hand	\$ 13,190							\$ 13,190	\$ 13,190		
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Cash Outside of the JCC											
Cash Equivalents	\$ 5,736,999						\$ 10,522,212	\$ 16,259,211	\$ 17,538,228		
Total Cash and Cash Equivalents	\$ 1,114,942	\$ 4,375,574	\$ 0				\$ 11,311,844	\$ 16,802,359	\$ 17,580,102		
Short-Term Investment											
Investments											
Total Investments											
Accrued Revenue	\$ 3,150	\$ 5,816						\$ 8,966	\$ 27,735		
Accounts Receivable - General	\$ 4,855							\$ 4,855	\$ 2,247		
Dishonored Checks											
Due From Employee	\$ 1,644							\$ 1,644	\$ 14,219		
Civil Jury Fees											
Trust							\$ 5,000	\$ 5,000	\$ 5,000		
Due From Other Funds	\$ 1,006,743							\$ 1,006,743	\$ 1,073,711		
Due From Other Governments	\$ 359,978		\$ 257,407					\$ 617,385	\$ 924,633		
Due From Other Courts									\$ 0		
Due From State	\$ 524,024	\$ 63,543	\$ 647,632					\$ 1,235,199	\$ 2,574,800		
Trust Due To/From							\$ 532,806	\$ 532,806	\$ 222,943		
Distribution Due To/From							\$ 45,643	\$ 45,643	\$ 21,707		
Civil Filing Fee Due To/From											
General Due To/From	\$ 43,924	\$ 262,721						\$ 306,645	\$ 298,923		
Total Receivables	\$ 1,944,318	\$ 332,080	\$ 905,040				\$ 583,449	\$ 3,764,886	\$ 5,165,919		
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0		
Salary and Travel Advances											
Counties											
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0		
Other Assets											
Total Other Assets											
Total Assets	\$ 3,059,259	\$ 4,707,653	\$ 905,040				\$ 11,895,293	\$ 20,567,245	\$ 22,746,021		
LIABILITIES AND FUND BALANCES											
Accrued Liabilities	\$ 73,421	\$ 28,471	\$ 11,691					\$ 113,582	\$ 376,580		
Accounts Payable - General	\$ 123,581	\$ 0	\$ 0				\$ 0	\$ 123,581	\$ 16,282		
Due to Other Funds	\$ 5,485	\$ 234,813	\$ 771,930				\$ 879,610	\$ 1,891,837	\$ 1,617,285		
Due to Other Courts											
Due to State	\$ 5,730							\$ 5,730	\$ 851,931		
TC145 Liability							\$ 1,661,621	\$ 1,661,621	\$ 1,313,117		
Due to Other Governments	\$ 23,973	\$ 581,768	\$ 74,364					\$ 680,105	\$ 126,359		
AB145 Due to Other Government Agency							\$ 782,260	\$ 782,260	\$ 768,788		
Due to Other Public Agencies											
Sales and Use Tax	\$ 0							\$ 0	\$ 0		
Interest							\$ 2,382	\$ 2,382	\$ 599		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 232,190	\$ 845,051	\$ 857,985				\$ 3,325,873	\$ 5,261,099	\$ 5,070,942		
Civil							\$ 2,286,369	\$ 2,286,369	\$ 2,963,520		
Criminal							\$ 6,120,876	\$ 6,120,876	\$ 5,743,078		
Unreconciled - Civil and Criminal											
Trust Held Outside of the JCC											
Trust Interest Payable							\$ 107,971	\$ 107,971	\$ 52,060		
Miscellaneous Trust											
Total Trust Deposits							\$ 8,515,216	\$ 8,515,216	\$ 8,758,658		
Accrued Payroll	\$ 951,799	\$ 13,460	\$ 46,285					\$ 1,011,545	\$ 2,736,738		
Benefits Payable	\$ 158,737							\$ 158,737	\$ 119		
Deferred Compensation Payable	\$ 0							\$ 0	\$ 25		
Deductions Payable	\$ 822,225							\$ 822,225	\$ 19,574		
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ (1,166,974)		
Total Payroll Liabilities	\$ 1,932,761	\$ 13,460	\$ 46,285					\$ 1,992,506	\$ 1,589,482		
Revenue Collected in Advance	\$ 0	\$ 2,773,668	\$ 0					\$ 2,773,668	\$ 4,438,251		
Liabilities For Deposits	\$ 136,397		\$ 770				\$ 53,968	\$ 191,135	\$ 165,511		
Jury Fees - Non-Interest											
Fees - Partial Payment & Overpayment							\$ 236	\$ 236	\$ 236		
Uncleared Collections	\$ 0							\$ 0	\$ 0		
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0		
Total Other Liabilities	\$ 136,397	\$ 2,773,668	\$ 770				\$ 54,204	\$ 2,965,038	\$ 4,603,998		
Total Liabilities	\$ 2,301,348	\$ 3,632,179	\$ 905,040				\$ 11,895,293	\$ 18,733,860	\$ 20,023,080		
Total Fund Balance	\$ 757,911	\$ 1,075,474	\$ 0					\$ 1,833,385	\$ 2,722,941		
Total Liabilities and Fund Balance	\$ 3,059,259	\$ 4,707,653	\$ 905,040				\$ 11,895,293	\$ 20,567,245	\$ 22,746,021		

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 2022/23								2021/22		
	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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 62,267,114	\$ 189,347						\$ 62,456,461	\$ 62,256,722	\$ 58,407,632	\$ 59,286,478
Improvement and Modernization Fund	\$ 118,901							\$ 118,901	\$ 127,545	\$ 168,600	\$ 177,545
Judges' Compensation (0150019)	\$ 413,237							\$ 413,237	\$ 427,500	\$ 405,741	\$ 405,385
Court Interpreter (0150037)	\$ 2,459,867							\$ 2,459,867	\$ 2,459,867	\$ 2,403,915	\$ 2,391,734
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 5,694,455							\$ 5,694,455	\$ 5,374,114	\$ 4,673,644	\$ 4,706,134
Other Miscellaneous	\$ 3,340,363	\$ 3,542,243						\$ 6,882,606	\$ 7,070,735	\$ 3,789,816	\$ 5,474,994
	\$ 74,293,938	\$ 3,731,590						\$ 78,025,528	\$ 77,716,483	\$ 69,849,349	\$ 72,442,270
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,628,596					\$ 2,628,596	\$ 2,824,318	\$ 2,582,456	\$ 2,578,648
Other Judicial Council Grants			\$ 317,783					\$ 317,783	\$ 318,594	\$ 381,132	\$ 315,959
Non-Judicial Council Grants			\$ 728,192					\$ 728,192	\$ 1,055,625	\$ 615,391	\$ 640,582
			\$ 3,674,571					\$ 3,674,571	\$ 4,198,537	\$ 3,578,979	\$ 3,535,189
Other Financing Sources											
Interest Income	\$ 519,082	\$ 40,127						\$ 559,209	\$ 687,000	\$ 39,133	\$ 40,000
Investment Income										\$ 0	
Donations										\$ 204,730	\$ 209,988
Local Fees	\$ 2,866	\$ 69,292						\$ 72,158	\$ 91,800	\$ 204,730	\$ 209,988
Non-Fee Revenues										\$ 1,288,679	\$ 1,200,000
Enhanced Collections		\$ 950,280						\$ 950,280	\$ 871,500	\$ 1,288,679	\$ 1,200,000
Escheatment											
Prior Year Revenue	\$ (276,549)	\$ 0	\$ 62,479					\$ (214,069)		\$ (90,374)	
County Program - Restricted		\$ 183,505						\$ 183,505	\$ 175,000	\$ 161,922	\$ 170,000
Reimbursement Other	\$ 39,423	\$ 1,552	\$ 27,367					\$ 68,341	\$ 558,379	\$ 891,375	\$ 785,033
Sale of Fixed Assets										\$ 514,476	\$ 215,000
Other Miscellaneous	\$ 244,492							\$ 244,492	\$ 254,000	\$ 514,476	\$ 215,000
	\$ 529,314	\$ 1,244,756	\$ 89,846					\$ 1,863,916	\$ 2,637,679	\$ 3,009,943	\$ 2,620,021
Total Revenues	\$ 74,823,252	\$ 4,976,347	\$ 3,764,417					\$ 83,564,015	\$ 84,552,699	\$ 76,438,272	\$ 78,597,480
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 34,376,547	\$ 751,699	\$ 1,514,209					\$ 36,642,454	\$ 35,658,683	\$ 32,387,883	\$ 32,559,682
Temp Help	\$ 164,707	\$ 59,960						\$ 224,667		\$ 190,684	\$ 34,320
Overtime	\$ 155,839	\$ 14,579						\$ 170,418	\$ 170,000	\$ 183,373	
Staff Benefits	\$ 27,387,132	\$ 644,962	\$ 1,173,333					\$ 29,205,427	\$ 30,241,670	\$ 27,856,537	\$ 28,006,366
	\$ 62,084,225	\$ 1,471,199	\$ 2,687,542					\$ 66,242,966	\$ 66,070,353	\$ 60,618,477	\$ 60,600,368
Operating Expenses and Equipment											
General Expense	\$ 630,697	\$ 6,345	\$ 26,105					\$ 663,147	\$ 808,473	\$ 935,192	\$ 904,764
Printing	\$ 60,301		\$ 44					\$ 60,345	\$ 80,000	\$ 47,938	\$ 78,500
Telecommunications	\$ 183,112	\$ 21,742	\$ 55					\$ 204,908	\$ 231,790	\$ 264,999	\$ 310,000
Postage	\$ 303,489		\$ 1,646					\$ 305,135	\$ 270,625	\$ 271,524	\$ 251,775
Insurance	\$ 91,434							\$ 91,434	\$ 92,341	\$ 84,091	\$ 74,851
In-State Travel	\$ 54,000	\$ 2,367						\$ 56,367	\$ 32,000	\$ 27,794	\$ 20,100
Out-of-State Travel	\$ 2,865							\$ 2,865	\$ 10,147		\$ 4,749
Training	\$ 27,776	\$ 1,200	\$ 900					\$ 29,876	\$ 78,000	\$ 31,891	\$ 27,000
Security Services	\$ 9,128		\$ 294,507					\$ 303,635	\$ 427,150	\$ 301,747	\$ 307,737
Facility Operations	\$ 1,743,006							\$ 1,743,006	\$ 1,731,697	\$ 1,822,201	\$ 1,789,788
Utilities	\$ 58,629							\$ 58,629	\$ 40,000	\$ 36,454	\$ 34,000
Contracted Services	\$ 7,740,115	\$ 2,270,442	\$ 601,768					\$ 10,612,325	\$ 12,082,588	\$ 7,930,848	\$ 7,844,981
Consulting and Professional Services	\$ 27,328							\$ 27,328	\$ 40,000	\$ 33,177	\$ 1,661,326
Information Technology	\$ 1,418,980	\$ 989						\$ 1,419,969	\$ 1,486,744	\$ 1,306,374	\$ 1,300,822
Major Equipment	\$ 1,102,293							\$ 1,102,293	\$ 1,067,066	\$ 754,377	\$ 862,465
Other Items of Expense	\$ 31,651		\$ 96					\$ 31,747	\$ 51,420	\$ 56,528	\$ 11,600
	\$ 13,484,804	\$ 2,303,085	\$ 925,122					\$ 16,713,011	\$ 18,530,041	\$ 13,905,135	\$ 15,484,458
Special Items of Expense											
Grand Jury	\$ 531							\$ 531	\$ 350	\$ 334	\$ 350
Jury Costs	\$ 228,740							\$ 228,740	\$ 250,000	\$ 247,199	\$ 300,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (509,903)	\$ 164,758	\$ 345,145					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 66,928	\$ 1,201,395						\$ 1,268,323			
	\$ (213,703)	\$ 1,366,153	\$ 345,145					\$ 1,497,595	\$ 250,350	\$ 247,532	\$ 300,350
Total Expenditures	\$ 75,355,325	\$ 5,140,437	\$ 3,957,809					\$ 84,453,571	\$ 84,850,744	\$ 74,771,144	\$ 76,385,176
Excess (Deficit) of Revenues Over Expenditures	\$ (532,073)	\$ (164,091)	\$ (193,392)					\$ (889,556)	\$ (298,045)	\$ 1,667,127	\$ 2,212,304
Operating Transfers In (Out)	\$ (193,392)		\$ 193,392					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,483,376	\$ 1,239,565	\$ 0					\$ 2,722,941	\$ 2,722,941	\$ 1,055,814	\$ 1,055,814
Ending Balance (Deficit)	\$ 757,911	\$ 1,075,474	\$ 0					\$ 1,833,385	\$ 2,424,896	\$ 2,722,941	\$ 3,268,118

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

For the month ended June

Fiscal Year 2022/23

2021/22

	Personnel 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	\$ 18,680,611	\$ 826,344				\$ (1,482)	\$ 19,505,472	\$ 18,350,333	\$ 17,613,541	\$ 16,646,607
Traffic & Other Infractions	\$ 3,869,317	\$ 29,086				\$ 378	\$ 3,898,781	\$ 4,358,781	\$ 3,482,410	\$ 3,541,559
Other Criminal Cases	\$ 9,653,604	\$ 2,632,851			\$ 0	\$ 1,201,541	\$ 13,487,996	\$ 13,794,772	\$ 9,349,941	\$ 11,750,273
Civil	\$ 4,556,041	\$ 270,596				\$ 8,167	\$ 4,834,804	\$ 5,121,389	\$ 4,669,159	\$ 5,017,571
Family & Children Services	\$ 7,082,957	\$ 263,648			\$ 0	\$ (1,508)	\$ 7,345,097	\$ 7,534,242	\$ 7,063,853	\$ 7,104,676
Probate, Guardianship & Mental Health Services	\$ 2,665,020	\$ 22,427					\$ 2,687,447	\$ 2,465,294	\$ 2,326,162	\$ 2,131,346
Juvenile Dependency Services	\$ 849,407	\$ 4,148,393				\$ 361	\$ 4,998,161	\$ 5,221,866	\$ 4,715,096	\$ 4,789,496
Juvenile Delinquency Services	\$ 415,570	\$ 54,932				\$ 82	\$ 470,583	\$ 507,468	\$ 431,708	\$ 363,613
Other Court Operations	\$ 6,061,262	\$ 31,578				\$ 500	\$ 6,093,340	\$ 6,629,740	\$ 5,616,307	\$ 5,872,569
Court Interpreters	\$ 1,305,152	\$ 1,268,679				\$ 156	\$ 2,573,988	\$ 2,459,867	\$ 2,477,831	\$ 2,481,155
Jury Services	\$ 398,567	\$ 131,052	\$ 229,272			\$ 509	\$ 759,399	\$ 775,350	\$ 774,483	\$ 776,115
Security		\$ 294,507				\$ 2	\$ 294,509	\$ 417,150	\$ 354,608	\$ 312,600
Trial Court Operations Program	\$ 55,537,508	\$ 9,974,094	\$ 229,272		\$ 0	\$ 1,208,705	\$ 66,949,578	\$ 67,636,252	\$ 58,875,099	\$ 60,787,580
Enhanced Collections	\$ 543,458	\$ 320,062			\$ 88,312		\$ 951,832	\$ 871,500	\$ 1,189,241	\$ 1,200,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 543,458	\$ 320,062			\$ 88,312		\$ 951,832	\$ 871,500	\$ 1,189,241	\$ 1,200,000
Executive Office	\$ 3,289,187	\$ 16,262				\$ 249	\$ 3,305,698	\$ 3,235,701	\$ 2,889,824	\$ 2,821,472
Fiscal Services	\$ 2,289,266	\$ 560,926			\$ (88,312)		\$ 2,761,880	\$ 3,080,736	\$ 2,691,203	\$ 2,848,621
Human Resources	\$ 1,477,585	\$ 90,505				\$ 165	\$ 1,568,255	\$ 1,319,696	\$ 1,428,187	\$ 1,101,498
Business & Facilities Services	\$ 407,110	\$ 1,863,357				\$ 57,244	\$ 2,327,712	\$ 2,095,256	\$ 2,474,394	\$ 2,163,176
Information Technology	\$ 2,698,852	\$ 3,887,805				\$ 1,960	\$ 6,588,617	\$ 6,611,603	\$ 5,223,197	\$ 5,462,829
Court Administration Program	\$ 10,162,000	\$ 6,418,855			\$ (88,312)	\$ 59,618	\$ 16,552,161	\$ 16,342,992	\$ 14,706,805	\$ 14,397,596
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 66,242,966	\$ 16,713,011	\$ 229,272		\$ 0	\$ 1,268,323	\$ 84,453,571	\$ 84,850,744	\$ 74,771,144	\$ 76,385,176