#### **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.

1)00000000	
Signature of Presiding Judge or	r Court Executive
Fresno	
	-
Court	

Fiscal Year and Ending Quarter

2022-23 Q3

# QUARTERLY FINANCIAL STATEMENT Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

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

<sup>&</sup>lt;sup>1</sup> Total Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

#### **QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Court

Fiscal Year and Ending Quarter

#### **FOOTNOTES**

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

	For the month ended March									
		Fiscal Year 2022/23								
		Go <sup>v</sup> Special I	vernmental Fu Revenue	nds 		_		Total Funds	Total Funds	
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)	
ASSETS	Contra	Tron Grant	Orani	1 10,000	2011100	T dilas	T direc	O.I.iy)	Omy	
Operations	\$ (5.351.560)	\$ 4.900.405	\$ (959.721)				\$ 95.471	,	\$ (409.688)	
Payroll Jury	\$ (4.512) \$ 0	\$ 0	\$ 0					\$ (4.512) \$ 0		
Revolving Other	\$ 35.000							\$ 35.000	\$ 35.000	
Distribution							\$ 3.970		\$ 80.721	
Civil Filing Fees Trust							\$ 0 \$ (135.288)		\$ 0 \$ (651.939)	
Credit Card Cash on Hand	\$ 13.190							\$ 13.190	\$ 13.190	
Cash with County Cash Outside of the JCC	\$0	\$ 0	\$ 0					\$ 0		
Cash Equivalents	\$ 8.476.114						\$ 10.599.096		\$ 20.494.272	
Total Cash and Cash Equivalent	s \$ 3.168.232	\$ 4.900.405	\$ (959.721)				\$ 10.563.249	\$ 17.672.164	\$ 19.531.053	
Short-Term Investment Investments										
Total Investments	s									
Accrued Revenue	\$0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General Dishonored Checks	\$ 3.280							\$ 3.280	\$ 2.494	
Due From Employee	\$ 0							\$ 0	\$ 0	
Civil Jury Fees Trust							\$ 5.000		\$ 5.000	
Due From Other Funds  Due From Other Governments	\$ 0 \$ 44.714		\$0					\$ 0 \$ 44.714	\$ 0 \$ 15.358	
Due From Other Courts Due From State	\$ 44.087	\$ 0	\$ 591.395					\$ 635.482	\$ 0 \$ 891.922	
Trust Due To/From	\$ 44.06 <i>1</i>	φυ	φ 591.595				\$ 203.444	\$ 203.444	\$ 283.033	
Distribution Due To/From Civil Filing Fee Due To/From							\$ 58.717	\$ 58.717	\$ 54.781	
General Due To/From	\$ 29.112	\$ 78.322	Ф <b>БО</b> Д 00 <b>Б</b>				¢ 007.404	\$ 107.434	\$ 105.299	
Total Receivable		\$ 78.322	\$ 591.395				\$ 267.161	\$ 1.058.071	\$ 1.357.886	
Prepaid Expenses - General Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0	
Counties	s \$0		\$ 0					\$ 0	\$ 0	
Total Prepaid Expense:	\$ \$0		\$0					<b>\$</b> 0	<b>\$</b> 0	
Other Assets Total Other Assets	S									
Total Assets	\$ 3.289.425	\$ 4.978.727	\$ (368.327)				\$ 10.830.410	\$ 18.730.235	\$ 20.888.939	
LIABILITIES AND FUND BALANCES	ψ 0.200.120	ψ 1.070.727	ψ (000.021)				Ψ 10.000.110	ψ 10.700.200	Ψ 20.000.000	
Accrued Liabilities	\$0	\$0	\$0					\$ 0	\$ 0	
Accounts Payable - General Due to Other Funds	\$ 2.539 \$ 2.314	\$ 0 \$ 0	\$ 0 \$ 0				\$ 0 \$ 367.281	\$ 2.539 \$ 369.595	\$ 824 \$ 443.113	
Due to Other Courts  Due to State	\$ 0							\$ 0	\$ 0	
TC145 Liability							\$ 745.431	\$ 745.431	\$ 882.609	
Due to Other Governments AB145 Due to Other Government Agency	\$ 0		\$ 0				\$ 886.900	\$ 0 \$ 886.900	\$ 0 \$ 797.222	
Due to Other Public Agencies Sales and Use Tax	\$ 6							\$ 6	\$ 818	
Interest							\$ 38.324		\$ 991	
Miscellaneous Accts. Pay. and Accrued Liab.  Total Accounts Payable and Accrued Liab	\$ 4.859	\$ 0	\$ 0				\$ 2.037.935	\$ 2.042.795	\$ 2.125.578	
Civil							\$ 2.595.283	\$ 2.595.283	\$ 3.181.342	
Criminal Unreconciled - Civil and Criminal							\$ 6.061.127		\$ 6.043.287	
Trust Held Outside of the JCC							<b>A</b> = .	<b>.</b>	•	
Trust Interest Payable Miscellaneous Trust							\$ 81.408	\$ 81.408	\$ 111.501	
Total Trust Deposit	s						\$ 8.737.818	\$ 8.737.818	\$ 9.336.131	
Accrued Payroll Benefits Payable	\$ 0	\$ 0	\$ 0					\$ 0 \$ (30,356)		
Deferred Compensation Payable	\$ (30.256) \$ 93.678							\$ (30.256) \$ 93.678	\$ 5.762 \$ 80.565	
Deductions Payable Payroll Clearing	\$ 42.229 \$ 0	\$ 0	\$ 0					\$ 42.229 \$ 0	\$ 6.972 \$ 0	
Total Payroll Liabilities		\$ 0	\$0					\$ 105.651	\$ 93.300	
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0				<b>ФЕ4 10</b> 2	\$ 0		
Liabilities For Deposits Jury Fees - Non-Interest	\$ 130.832		\$ 768				\$ 54.420		\$ 165.650	
Fees - Partial Payment & Overpayment Uncleared Collections	\$ 0						\$ 236	\$ 236 \$ 0	\$ 236 \$ 0	
Other Miscellaneous Liabilities	\$ 0	•	<b>*</b> = -				<b>A</b> =	\$ 0	\$ 0	
Total Other Liabilities		\$ 0	\$ 768				\$ 54.656		\$ 165.886	
Total Liabilities	\$ 241.343	\$ 0	\$ 768				\$ 10.830.410	\$ 11.072.521	\$ 11.720.894	
Total Fund Balance	\$ 3.048.082	\$ 4.978.727	\$ (369.095)					\$ 7.657.714	\$ 9.168.045	
Total Liabilities and Fund Balance	\$ 3.289.425	\$ 4.978.727	\$ (368.327)				\$ 10.830.410	\$ 18.730.235	\$ 20.888.939	

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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 March										
	For the month ended March Fiscal Year 2022/23									2021/22	
	Governmental Funds Total Current								Total	Final	
		Special R	evenue					Funds	Budget	Funds	Budget
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Annual)	(Info. Purposes Only)	(Annual)
REVENUES											
State Financing Sources Trial Court Trust Fund	\$ 48.628.184	\$ 110.401						\$ 48.738.584	\$ 62.970.475	\$ 44.746.410	\$ 59.286.478
Improvement and Modernization Fund	\$ 46.626.164	φ 110. <del>4</del> 01						\$ 46.736.364	\$ 127.545		\$ 177.545
Judges' Compensation (0150019) Court Interpreter (0150037)	\$ 334.875 \$ 1.847.030							\$ 334.875 \$ 1.847.030	\$ 427.500 \$ 2.459.867	\$ 320.625 \$ 1.602.610	\$ 405.385 \$ 2.391.734
Civil Coordination Reimbursement (0150091)	φ 1.847.030							φ 1.047.030	φ 2.439.007	\$ 1.002.010	φ 2.391.734
MOU Reimbursements (0150010 and General) Other Miscellaneous	\$ 3.960.657 \$ 3.340.363	\$ 6.148.995						\$ 3.960.657 \$ 9.489.358	\$ 4.953.323 \$ 7.070.735	\$ 3.456.420 \$ 8.215.198	\$ 4.706.134 \$ 5.474.994
Strict Missolianesas	\$ 58.111.108	\$ 6.259.395						\$ 64.370.504	\$ 78.009.445	\$ 58.341.264	\$ 72.442.270
Grants											
AB 1058 Commissioner/Facilitator Other Judicial Council Grants			\$ 1.819.545 \$ 206.662					\$ 1.819.545 \$ 206.662	\$ 2.824.318 \$ 318.594	\$ 1.786.392 \$ 220.849	\$ 2.578.648 \$ 315.959
Non-Judicial Council Grants			\$ 206.662					\$ 206.662	\$ 1.055.625	\$ 220.849 \$ 199.216	\$ 640.582
			\$ 2.305.841					\$ 2.305.841	\$ 4.198.537	\$ 2.206.457	\$ 3.535.189
Other Financing Sources											
Interest Income Investment Income	\$ 366.443	\$ 130.576						\$ 497.019	\$ 62.000	\$ 12.172	\$ 40.000
Donations		<b>A</b>						<b>.</b>		<b>.</b>	
Local Fees Non-Fee Revenues	\$ 1.635	\$ 46.636						\$ 48.271	\$ 91.800	\$ 170.906	\$ 209.988
Enhanced Collections		\$ 559.369						\$ 559.369	\$ 1.051.500	\$ 778.958	\$ 1.200.000
Escheatment Prior Year Revenue	\$ (101.355)	\$ 0						\$ (101.355)		\$ (90.383)	
County Program - Restricted	¢ (424.977)	\$ 104.021	¢ 60 644					\$ 104.021 \$ (58.064)	\$ 175.000 \$ 1.531.670	\$ 93.160	\$ 170.000 \$ 785.033
Reimbursement Other Sale of Fixed Assets	\$ (121.877)	\$ 1.202	\$ 62.611					\$ (58.064)	\$ 1.531.670	\$ 169.409	\$ 785.033
Other Miscellaneous	\$ (126.061) \$ 18.785	\$ 841.804	\$ 62.611					\$ (126.061) \$ 923.200	\$ 304.000 \$ 3.215.970	\$ 150.656 \$ 1.284.879	\$ 215.000 \$ 2.620.021
		·						·			
Total Revenues	\$ 58.129.893	\$ 7.101.200	\$ 2.368.453					\$ 67.599.546	\$ 85.423.952	\$ 61.832.601	\$ 78.597.480
EXPENDITURES											
Personnel Services Salaries - Permanent	\$ 25.533.390	\$ 487.236	\$ 1.060.057					\$ 27.080.684	\$ 36.258.683	\$ 22.946.788	\$ 32.559.682
Temp Help	\$ 120.503	\$ 39.340						\$ 159.843		\$ 134.741	\$ 34.320
Overtime Staff Benefits	\$ 94.166 \$ 20.382.803	\$ 10.747 \$ 415.687	\$ 805.633					\$ 104.912 \$ 21.604.123	\$ 30.241.670	\$ 87.564 \$ 20.235.782	\$ 28.006.366
	\$ 46.130.862	\$ 953.010	\$ 1.865.690					\$ 48.949.562	\$ 66.500.353	\$ 43.404.875	\$ 60.600.368
Operating Expenses and Equipment											
General Expense Printing	\$ 423.867 \$ 41.365	\$ 2.699	\$ 19.577 \$ 44					\$ 446.143 \$ 41.408	\$ 868.473 \$ 80.000	\$ 458.909 \$ 32.241	\$ 904.764 \$ 78.500
Telecommunications	\$ 114.420	\$ 14.596	\$ 35					\$ 129.051	\$ 381.790	\$ 184.996	\$ 310.000
Postage Insurance	\$ 219.820 \$ 91.434		\$ 1.098					\$ 220.918 \$ 91.434	\$ 270.625 \$ 92.341	\$ 224.751 \$ 82.825	\$ 251.775 \$ 74.851
In-State Travel	\$ 35.044							\$ 35.044	\$ 32.000	\$ 13.480	\$ 20.100
Out-of-State Travel Training	\$ 2.091 \$ 21.551		\$ 900					\$ 2.091 \$ 22.451	\$ 10.147 \$ 78.000	\$ 23.567	\$ 4.749 \$ 27.000
Security Services	\$ 7.148		\$ 189.478					\$ 196.626 \$ 1.433.770	\$ 427.150		\$ 307.737
Facility Operations Utilities	\$ 1.433.770 \$ 43.627							\$ 1.433.770 \$ 43.627	\$ 1.731.697 \$ 40.000	\$ 1.520.999 \$ 27.768	\$ 1.789.788 \$ 34.000
Contracted Services Consulting and Professional Services	\$ 5.686.590 \$ 17.010	\$ 1.095.869	\$ 348.580					\$ 7.131.039 \$ 17.010	\$ 12.062.588 \$ 40.000		\$ 7.844.981 \$ 1.661.326
Information Technology	\$ 1.350.289							\$ 17.010	\$ 1.486.744	\$ 1.220.645	\$ 1.300.822
Major Equipment Other Items of Expense	\$ 1.097.098 \$ 26.532		\$ 96					\$ 1.097.098 \$ 26.628	\$ 1.067.066 \$ 51.420	\$ 316.725 \$ 39.165	\$ 862.465 \$ 11.600
Cutof Rome of Expense	\$ 10.611.656	\$ 1.113.164	\$ 559.808					\$ 12.284.627	\$ 18.720.041	\$ 10.129.278	\$ 15.484.458
Special Items of Expense											
Grand Jury	\$ 0							\$ 0	\$ 350		\$ 350
Jury Costs Judgements, Settlements and Claims	\$ 160.424							\$ 160.424	\$ 250.000	\$ 186.217	\$ 300.000
Debt Service											
Other Capital Costs											
Internal Cost Recovery	\$ (358.197)	\$ 94.469	\$ 263.728					\$ 0	\$ 0	\$ 0	\$ O
Prior Year Expense Adjustment	\$ 68.765 \$ (129.008)	\$ 1.201.395 \$ 1.295.864	\$ 263.728					\$ 1.270.160 \$ 1.430.583	\$ 250.350	\$ 186.217	\$ 300.350
Total Expenditures		\$ 3.362.038	\$ 2.689.226					\$ 62.664.773	\$ 85.470.744	\$ 53.720.370	\$ 76.385.176
·											
Excess (Deficit) of Revenues Over Expenditures	\$ 1.516.384	\$ 3.739.162	\$ (320.773)					\$ 4.934.773	\$ (46.792)		\$ 2.212.304
Operating Transfers In (Out)	\$ 48.322		\$ (48.322)					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)									• .	•	
Beginning Balance (Deficit) Ending Balance (Deficit)	\$ 1.483.376 \$ 3.048.082	\$ 1.239.565 \$ 4.978.727	\$ 0 \$ (369.095)					\$ 2.722.941 \$ 7.657.714	\$ 2.722.941 \$ 2.676.149	\$ 1.055.814 \$ 9.168.045	\$ 1.055.814 \$ 3.268.118
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### Superior Court of California, County of Fresno Trial Court Operations Fund Statement of Program Expenditures (Unaudited)

	For the month ended March										
		Fiscal Year 2022/23									
	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	\$ 13.738.342	\$ 596.652				\$ (1.482)	\$ 14.333.512	\$ 18.780.333	\$ 12.545.020	\$ 16.646.607	
Traffic & Other Infractions	\$ 2.838.628	\$ 14.835				\$ 378	\$ 2.853.842	\$ 4.358.781	\$ 2.503.089	\$ 3.541.559	
Other Criminal Cases	\$ 7.090.872	\$ 1.248.669			\$ 0	\$ 1.201.664	\$ 9.541.205	\$ 13.794.772	\$ 6.423.540	\$ 11.750.273	
Civil	\$ 3.389.999	\$ 196.631				\$ 8.167	\$ 3.594.797	\$ 5.121.389	\$ 3.470.413	\$ 5.017.571	
Family & Children Services	\$ 5.214.601	\$ 168.271			\$ 0	\$ 205	\$ 5.383.076	\$ 7.534.242	\$ 4.861.236	\$ 7.104.676	
Probate, Guardianship & Mental Health Services	\$ 1.962.093	\$ 10.914					\$ 1.973.007	\$ 2.465.294	\$ 1.634.278	\$ 2.131.346	
Juvenile Dependency Services	\$ 619.425	\$ 3.419.846				\$ 361	\$ 4.039.631	\$ 5.021.866	\$ 3.805.777	\$ 4.789.496	
Juvenile Delinquency Services	\$ 297.860	\$ 39.358				\$ 82	\$ 337.299	\$ 507.468	\$ 325.780	\$ 363.613	
Other Court Operations	\$ 4.623.476	·				\$ 500	\$ 4.638.929	\$ 6.629.740	\$ 3.917.445	\$ 5.872.569	
Court Interpreters	\$ 995.460	\$ 881.107				\$ 156	\$ 1.876.724	\$ 2.459.867	\$ 1.732.142	\$ 2.481.155	
Jury Services	\$ 277.840	· ·	\$ 160.424			\$ 509	\$ 521.134	\$ 775.350	\$ 567.275	\$ 776.115	
Security		\$ 189.478				\$ 2	\$ 189.480	\$ 477.150	\$ 254.607	\$ 312.600	
Trial Court Operations Program	\$ 41.048.596	\$ 6.863.075	\$ 160.424		\$ 0	\$ 1.210.542	\$ 49.282.637	\$ 67.926.252	\$ 42.040.602	\$ 60.787.580	
Enhanced Collections	\$ 400.067	\$ 197.769					\$ 597.836	\$ 1.051.500	\$ 752.021	\$ 1.200.000	
Other Non-Court Operations											
Non-Court Operations Program	\$ 400.067	\$ 197.769					\$ 597.836	\$ 1.051.500	\$ 752.021	\$ 1.200.000	
Executive Office	\$ 2.427.179	\$ 11.001				\$ 249	\$ 2.438.429	\$ 3.235.701	\$ 2.162.884	\$ 2.821.472	
Fiscal Services	\$ 1.696.349	\$ 541.074			\$ 0		\$ 2.237.423	\$ 3.080.736	\$ 2.090.458	\$ 2.848.621	
Human Resources	\$ 1.184.316	\$ 71.801				\$ 165	\$ 1.256.282	\$ 1.319.696	\$ 1.122.655	\$ 1.101.498	
Business & Facilities Services	\$ 295.141	\$ 1.379.828				\$ 57.244	\$ 1.732.214	\$ 2.095.256	\$ 1.879.762	\$ 2.163.176	
Information Technology	\$ 1.897.913	\$ 3.220.080				\$ 1.960	\$ 5.119.952	\$ 6.761.603	\$ 3.671.990	\$ 5.462.829	
Court Administration Program	\$ 7.500.899	\$ 5.223.784			\$ 0	\$ 59.618	\$ 12.784.300	\$ 16.492.992	\$ 10.927.748	\$ 14.397.596	
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
Total	\$ 48.949.562	\$ 12.284.627	\$ 160.424		\$0	\$ 1.270.160	\$ 62.664.773	\$ 85.470.744	\$ 53.720.370	\$ 76.385.176	

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