

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



Date

Fresno

Court

FY 22/23 2nd Qtr.

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Fresno

Court

FY 22/23 2nd Qtr.

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)	521.90	488.95	483.30		

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 2022/23									2021/22
	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	\$ (5,397,364)	\$ 5,242,546	\$ (734,392)				\$ 93,574	\$ (795,636)	\$ 76,128
Payroll	\$ (16,144)	\$ 0	\$ 0					\$ (16,144)	\$ (3,837)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 35,000							\$ 35,000	\$ 35,000
Other									
Distribution							\$ 57,126	\$ 57,126	\$ 78,549
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (89,464)	\$ (89,464)	\$ (112,790)
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	\$ 15,684,742						\$ 9,696,446	\$ 25,381,188	\$ 25,000,830
Total Cash and Cash Equivalents	\$ 10,319,425	\$ 5,242,546	\$ (734,392)				\$ 9,757,683	\$ 24,585,261	\$ 25,087,070
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 2,386							\$ 2,386	\$ 1,406
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust							\$ 5,000	\$ 5,000	\$ 5,000
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 13,058		\$ 0					\$ 13,058	\$ 77,570
Due From Other Courts									\$ 0
Due From State	\$ 41,052	\$ 0	\$ 470,235					\$ 511,287	\$ 692,647
Trust Due To/From							\$ 224,771	\$ 224,771	\$ 254,980
Distribution Due To/From							\$ 37,624	\$ 37,624	\$ 70,748
Civil Filing Fee Due To/From									
General Due To/From	\$ 4,190	\$ 67,986						\$ 72,176	\$ 81,548
Total Receivables	\$ 60,686	\$ 67,986	\$ 470,235				\$ 267,395	\$ 866,302	\$ 1,183,899
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	\$ 10,380,111	\$ 5,310,532	\$ (264,157)				\$ 10,025,077	\$ 25,451,563	\$ 26,270,969
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,935	\$ 0	\$ 0				\$ 0	\$ 3,935	\$ 0
Due to Other Funds	\$ 2,012	\$ 0	\$ 0				\$ 332,559	\$ 334,570	\$ 407,276
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 784,673	\$ 784,673	\$ 858,370
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 800,954	\$ 800,954	\$ 705,714
Due to Other Public Agencies									
Sales and Use Tax	\$ 554							\$ 554	\$ 295
Interest							\$ 27,512	\$ 27,512	\$ 48
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 6,500	\$ 0	\$ 0				\$ 1,945,698	\$ 1,952,198	\$ 1,971,702
Civil							\$ 2,306,844	\$ 2,306,844	\$ 3,768,996
Criminal							\$ 5,659,382	\$ 5,659,382	\$ 5,676,910
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 60,188	\$ 60,188	\$ 116,026
Miscellaneous Trust									
Total Trust Deposits							\$ 8,026,414	\$ 8,026,414	\$ 9,561,932
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 132,293							\$ 132,293	\$ 155,102
Deferred Compensation Payable	\$ 27,126							\$ 27,126	\$ 53,515
Deductions Payable	\$ 831,070							\$ 831,070	\$ 792,734
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 990,488	\$ 0	\$ 0					\$ 990,488	\$ 1,001,351
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 124,729		\$ 768				\$ 52,730	\$ 178,227	\$ 144,284
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	\$ 124,729	\$ 0	\$ 768				\$ 52,966	\$ 178,463	\$ 144,520
Total Liabilities	\$ 1,121,718	\$ 0	\$ 768				\$ 10,025,077	\$ 11,147,563	\$ 12,679,506
Total Fund Balance	\$ 9,258,393	\$ 5,310,532	\$ (264,925)					\$ 14,304,000	\$ 13,591,463
Total Liabilities and Fund Balance	\$ 10,380,111	\$ 5,310,532	\$ (264,157)				\$ 10,025,077	\$ 25,451,563	\$ 26,270,969

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 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	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 39,571,373	\$ 63,557					\$ 39,634,930	\$ 62,970,475	\$ 35,177,203	\$ 59,286,478	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 127,545	\$ 0	\$ 177,545	
Judges' Compensation (0150019)	\$ 213,750						\$ 213,750	\$ 427,500	\$ 213,750	\$ 405,385	
Court Interpreter (0150037)	\$ 1,234,192						\$ 1,234,192	\$ 2,459,867	\$ 1,000,543	\$ 2,391,734	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,323,794						\$ 2,323,794	\$ 4,953,323	\$ 2,292,192	\$ 4,706,134	
Other Miscellaneous	\$ 3,340,363	\$ 6,148,995					\$ 9,489,358	\$ 7,070,735	\$ 8,215,198	\$ 5,474,994	
	\$ 46,683,472	\$ 6,212,552					\$ 52,896,024	\$ 78,009,445	\$ 46,898,885	\$ 72,442,270	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,109,901				\$ 1,109,901	\$ 2,824,318	\$ 592,002	\$ 2,578,648	
Other Judicial Council Grants			\$ 137,959				\$ 137,959	\$ 318,594	\$ 98,149	\$ 315,959	
Non-Judicial Council Grants			\$ 186,283				\$ 186,283	\$ 1,055,625	\$ 99,673	\$ 640,582	
			\$ 1,434,144				\$ 1,434,144	\$ 4,198,537	\$ 789,824	\$ 3,535,189	
Other Financing Sources											
Interest Income	\$ 214,288	\$ 75,986					\$ 290,274	\$ 62,000	\$ 4,224	\$ 40,000	
Investment Income											
Donations											
Local Fees	\$ 1,088	\$ 28,050					\$ 29,138	\$ 91,800	\$ 142,767	\$ 209,988	
Non-Fee Revenues											
Enhanced Collections		\$ 334,072					\$ 334,072	\$ 1,051,500	\$ 478,614	\$ 1,200,000	
Escheatment											
Prior Year Revenue	\$ (101,437)	\$ 0					\$ (101,437)		\$ 47,557		
County Program - Restricted		\$ 60,083					\$ 60,083	\$ 175,000	\$ 55,749	\$ 170,000	
Reimbursement Other	\$ (232,170)	\$ 1,146	\$ 62,611				\$ (168,412)	\$ 1,531,670	\$ (572,382)	\$ 785,033	
Sale of Fixed Assets											
Other Miscellaneous	\$ (185,026)						\$ (185,026)	\$ 304,000	\$ 109,785	\$ 215,000	
	\$ (303,257)	\$ 499,336	\$ 62,611				\$ 258,690	\$ 3,215,970	\$ 266,313	\$ 2,620,021	
Total Revenues	\$ 46,380,214	\$ 6,711,888	\$ 1,496,755				\$ 54,588,858	\$ 85,423,952	\$ 47,955,021	\$ 78,597,480	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 16,763,592	\$ 374,949	\$ 695,800				\$ 17,834,341	\$ 36,258,683	\$ 14,964,761	\$ 32,559,682	
Temp Help	\$ 82,605	\$ 27,450					\$ 110,055		\$ 91,780	\$ 34,320	
Overtime	\$ 67,314	\$ 9,559					\$ 76,873		\$ 53,919		
Staff Benefits	\$ 13,851,277	\$ 319,144	\$ 511,350				\$ 14,681,771	\$ 30,241,670	\$ 13,500,863	\$ 28,006,366	
	\$ 30,764,787	\$ 731,102	\$ 1,207,150				\$ 32,703,040	\$ 66,500,353	\$ 28,611,323	\$ 60,600,368	
Operating Expenses and Equipment											
General Expense	\$ 174,300	\$ 1,808	\$ 15,115				\$ 191,223	\$ 868,473	\$ 239,645	\$ 904,764	
Printing	\$ 20,801		\$ 8				\$ 20,809	\$ 80,000	\$ 22,784	\$ 78,500	
Telecommunications	\$ 80,384	\$ 9,122	\$ 29				\$ 89,535	\$ 381,790	\$ 66,729	\$ 310,000	
Postage	\$ 150,448		\$ 800				\$ 151,248	\$ 270,625	\$ 153,118	\$ 251,775	
Insurance	\$ 91,434						\$ 91,434	\$ 92,341	\$ 82,825	\$ 74,851	
In-State Travel	\$ 23,384						\$ 23,384	\$ 32,000	\$ 7,889	\$ 20,100	
Out-of-State Travel	\$ 1,394						\$ 1,394	\$ 10,147		\$ 4,749	
Training	\$ 10,138		\$ 900				\$ 11,038	\$ 78,000	\$ 16,646	\$ 27,000	
Security Services	\$ 5,168		\$ 113,422				\$ 118,590	\$ 427,150	\$ 143,677	\$ 307,737	
Facility Operations	\$ 1,118,987						\$ 1,118,987	\$ 1,731,697	\$ 1,198,991	\$ 1,789,788	
Utilities	\$ 31,001						\$ 31,001	\$ 40,000	\$ 15,598	\$ 34,000	
Contracted Services	\$ 3,924,226	\$ 621,499	\$ 198,069				\$ 4,743,793	\$ 12,062,588	\$ 3,881,522	\$ 7,844,981	
Consulting and Professional Services	\$ 7,395						\$ 7,395	\$ 40,000	\$ 20,747	\$ 1,661,326	
Information Technology	\$ 1,209,767						\$ 1,209,767	\$ 1,486,744	\$ 628,733	\$ 1,300,822	
Major Equipment	\$ 1,097,098						\$ 1,097,098	\$ 1,067,066	\$ 198,761	\$ 862,465	
Other Items of Expense	\$ 18,363		\$ 96				\$ 18,459	\$ 51,420	\$ 4,071	\$ 11,600	
	\$ 7,964,287	\$ 632,429	\$ 328,438				\$ 8,925,154	\$ 18,720,041	\$ 6,681,738	\$ 15,484,458	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0	\$ 350		\$ 350	
Jury Costs	\$ 109,445						\$ 109,445	\$ 250,000	\$ 126,313	\$ 300,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (239,476)	\$ 75,996	\$ 163,481				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 68,765	\$ 1,201,395					\$ 1,270,160				
	\$ (61,266)	\$ 1,277,390	\$ 163,481				\$ 1,379,605	\$ 250,350	\$ 126,313	\$ 300,350	
Total Expenditures	\$ 38,667,809	\$ 2,640,921	\$ 1,699,069				\$ 43,007,799	\$ 85,470,744	\$ 35,419,373	\$ 76,385,176	
Excess (Deficit) of Revenues Over Expenditures	\$ 7,712,405	\$ 4,070,967	\$ (202,314)				\$ 11,581,059	\$ (46,792)	\$ 12,535,648	\$ 2,212,304	
Operating Transfers In (Out)	\$ 62,611		\$ (62,611)				\$ 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)	\$ 9,258,393	\$ 5,310,532	\$ (264,925)				\$ 14,304,000	\$ 2,676,149	\$ 13,591,463	\$ 3,268,118	

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

For the month ended December

Fiscal Year 2022/23 2021/22

	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	\$ 9,095,062	\$ 409,685				\$ (1,482)	\$ 9,503,265	\$ 18,780,333	\$ 8,263,084	\$ 16,646,607
Traffic & Other Infractions	\$ 1,885,842	\$ 8,049				\$ 378	\$ 1,894,269	\$ 4,358,781	\$ 1,682,629	\$ 3,541,559
Other Criminal Cases	\$ 4,784,621	\$ 704,909			\$ 0	\$ 1,201,664	\$ 6,691,194	\$ 13,794,772	\$ 4,222,556	\$ 11,750,273
Civil	\$ 2,279,928	\$ 127,015				\$ 8,167	\$ 2,415,110	\$ 5,121,389	\$ 2,266,090	\$ 5,017,571
Family & Children Services	\$ 3,523,186	\$ 115,810			\$ 0	\$ 205	\$ 3,639,201	\$ 7,534,242	\$ 3,079,968	\$ 7,104,676
Probate, Guardianship & Mental Health Services	\$ 1,262,008	\$ 4,887					\$ 1,266,895	\$ 2,465,294	\$ 1,078,202	\$ 2,131,346
Juvenile Dependency Services	\$ 411,573	\$ 2,386,266				\$ 361	\$ 2,798,199	\$ 5,021,866	\$ 2,590,522	\$ 4,789,496
Juvenile Delinquency Services	\$ 201,081	\$ 26,753				\$ 82	\$ 227,916	\$ 507,468	\$ 242,526	\$ 363,613
Other Court Operations	\$ 3,058,987	\$ 6,892				\$ 500	\$ 3,066,379	\$ 6,629,740	\$ 2,547,449	\$ 5,872,569
Court Interpreters	\$ 662,462	\$ 571,643				\$ 156	\$ 1,234,262	\$ 2,459,867	\$ 1,154,733	\$ 2,481,155
Jury Services	\$ 181,267	\$ 57,826	\$ 109,445			\$ 509	\$ 349,047	\$ 775,350	\$ 376,970	\$ 776,115
Security		\$ 113,422				\$ 2	\$ 113,424	\$ 477,150	\$ 191,329	\$ 312,600
Trial Court Operations Program	\$ 27,346,017	\$ 4,533,158	\$ 109,445		\$ 0	\$ 1,210,542	\$ 33,199,162	\$ 67,926,252	\$ 27,696,059	\$ 60,787,580
Enhanced Collections	\$ 271,835	\$ 119,697					\$ 391,532	\$ 1,051,500	\$ 442,977	\$ 1,200,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 271,835	\$ 119,697					\$ 391,532	\$ 1,051,500	\$ 442,977	\$ 1,200,000
Executive Office	\$ 1,592,766	\$ 7,342				\$ 249	\$ 1,600,357	\$ 3,235,701	\$ 1,423,262	\$ 2,821,472
Fiscal Services	\$ 1,147,113	\$ 530,686			\$ 0		\$ 1,677,799	\$ 3,080,736	\$ 1,509,647	\$ 2,848,621
Human Resources	\$ 936,962	\$ 64,446				\$ 165	\$ 1,001,573	\$ 1,319,696	\$ 933,205	\$ 1,101,498
Business & Facilities Services	\$ 195,966	\$ 914,862				\$ 57,244	\$ 1,168,073	\$ 2,095,256	\$ 1,250,109	\$ 2,163,176
Information Technology	\$ 1,212,381	\$ 2,754,963				\$ 1,960	\$ 3,969,304	\$ 6,761,603	\$ 2,164,114	\$ 5,462,829
Court Administration Program	\$ 5,085,188	\$ 4,272,299			\$ 0	\$ 59,618	\$ 9,417,105	\$ 16,492,992	\$ 7,280,337	\$ 14,397,596
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 32,703,040	\$ 8,925,154	\$ 109,445		\$ 0	\$ 1,270,160	\$ 43,007,799	\$ 85,470,744	\$ 35,419,373	\$ 76,385,176