

**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

12/4/2017  
Date

Fresno

\_\_\_\_\_  
Court

FY 17/18 1st Qtr

\_\_\_\_\_  
Fiscal Year and Ending Quarter

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

Fresno

Court

FY 17/18 1st Qtr

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	507.35	484.25			

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Fresno

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Court

FY 17/18 1st Qtr

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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  
 Balance Sheet  
 (Unaudited)

	For the month ended September								2016/17
	Fiscal Year 2017/18								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
<b>ASSETS</b>									
Operations	\$ (1,149,718)	\$ 1,820,416	\$ (696,823)				\$ 251,291	\$ 225,166	\$ 1,082,757
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 325
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 20,000							\$ 20,000	\$ 20,000
Other									\$ 0
Distribution							\$ 64,115	\$ 64,115	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (160,770)	\$ (160,770)	\$ (318,738)
Credit Card									
Cash on Hand	\$ 13,245							\$ 13,245	\$ 11,695
Cash with County	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 1,454,537
Cash Outside of the JCC									
Cash Equivalents	\$ 11,583,638						\$ 12,756,265	\$ 24,339,903	\$ 24,304,377
<b>Total Cash and Cash Equivalents</b>	<b>\$ 10,467,165</b>	<b>\$ 1,820,416</b>	<b>\$ (696,823)</b>				<b>\$ 12,910,902</b>	<b>\$ 24,501,660</b>	<b>\$ 26,554,953</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 20,471		\$ 0					\$ 20,471	\$ 6,414
Dishonored Checks									
Due From Employee	\$ 143	\$ 0						\$ 143	\$ 0
Civil Jury Fees									
Trust							\$ 5,000	\$ 5,000	
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 23,311	\$ 0	\$ 34,090				\$ 0	\$ 57,401	\$ 35,822
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 56,927	\$ 0	\$ 690,665					\$ 747,591	\$ 241,548
Trust Due To/From							\$ 620,489	\$ 620,489	
Distribution Due To/From							\$ 160,470	\$ 160,470	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 175,424	\$ 290,715					\$ 0	\$ 466,139	\$ 1,142
<b>Total Receivables</b>	<b>\$ 276,275</b>	<b>\$ 290,715</b>	<b>\$ 724,755</b>				<b>\$ 785,960</b>	<b>\$ 2,077,704</b>	<b>\$ 284,926</b>
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 296,457
Salary and Travel Advances	\$ 0		\$ 0					\$ 0	\$ 0
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>		<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 296,457</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 10,743,440</b>	<b>\$ 2,111,131</b>	<b>\$ 27,932</b>				<b>\$ 13,696,861</b>	<b>\$ 26,579,364</b>	<b>\$ 27,136,336</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,724	\$ 0	\$ 0				\$ 0	\$ 3,724	\$ 1,995
Due to Other Funds	\$ 58	\$ 0	\$ 0				\$ 1,247,041	\$ 1,247,098	\$ 1,142
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 1,107,943	\$ 1,107,943	\$ 1,041,650
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 706,537	\$ 706,537	\$ 424,850
Due to Other Public Agencies									
Sales and Use Tax	\$ 127		\$ 0					\$ 127	\$ 140
Interest							\$ 9,739	\$ 9,739	\$ 2,148
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 3,909</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 3,071,260</b>	<b>\$ 3,075,169</b>	<b>\$ 1,471,925</b>
Civil							\$ 4,389,565	\$ 4,389,565	\$ 8,854,026
Criminal							\$ 6,203,521	\$ 6,203,521	\$ 931,005
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 1,414,974
Trust Interest Payable							\$ 31,183	\$ 31,183	\$ 20,388
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 10,624,269</b>	<b>\$ 10,624,269</b>	<b>\$ 11,220,394</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (78,373)							\$ (78,373)	\$ (56,266)
Deferred Compensation Payable	\$ 18,686							\$ 18,686	\$ 16,618
Deductions Payable	\$ 770,627							\$ 770,627	\$ 686,890
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 710,940</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 710,940</b>	<b>\$ 647,242</b>
Revenue Collected in Advance	\$ 0		\$ 2,828					\$ 2,828	\$ 7,616
Liabilities For Deposits	\$ 79,141	\$ 36	\$ 2					\$ 79,179	\$ 56,229
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 1,332	\$ 1,332	
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 79,141</b>	<b>\$ 36</b>	<b>\$ 2,830</b>				<b>\$ 1,332</b>	<b>\$ 83,339</b>	<b>\$ 63,845</b>
<b>Total Liabilities</b>	<b>\$ 793,991</b>	<b>\$ 36</b>	<b>\$ 2,830</b>				<b>\$ 13,696,861</b>	<b>\$ 14,493,718</b>	<b>\$ 13,403,405</b>
<b>Total Fund Balance</b>	<b>\$ 9,949,449</b>	<b>\$ 2,111,095</b>	<b>\$ 25,102</b>					<b>\$ 12,085,647</b>	<b>\$ 13,732,931</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 10,743,440</b>	<b>\$ 2,111,131</b>	<b>\$ 27,932</b>				<b>\$ 13,696,861</b>	<b>\$ 26,579,364</b>	<b>\$ 27,136,336</b>



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 2017/18										2016/17	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 22,959,883	\$ 25,528					\$ 22,985,411	\$ 47,779,138	\$ 23,404,092	\$ 51,674,075	
Improvement and Modernization Fund	\$ (12,227)						\$ (12,227)	\$ 120,993	\$ 0	\$ 125,493	
Judges' Compensation (0150019)	\$ 102,126						\$ 102,126	\$ 408,500	\$ 102,126	\$ 408,500	
Court Interpreter (0150037)	\$ 198,367						\$ 198,367	\$ 2,198,275	\$ 952,226	\$ 2,708,127	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 933,116						\$ 933,116	\$ 3,552,042	\$ 667,487	\$ 3,177,773	
Other Miscellaneous								\$ 3,340,364		\$ 3,340,364	
	<b>\$ 24,181,264</b>	<b>\$ 25,528</b>					<b>\$ 24,206,792</b>	<b>\$ 57,399,312</b>	<b>\$ 25,125,930</b>	<b>\$ 61,434,332</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 418,527				\$ 418,527	\$ 2,580,881	\$ (197,072)	\$ 2,447,825	
Other Judicial Council Grants			\$ 274,257				\$ 274,257	\$ 619,710	\$ (6,554)	\$ 436,652	
Non-Judicial Council Grants			\$ 34,090				\$ 34,090	\$ 340,425	\$ (26,900)	\$ 355,904	
			<b>\$ 726,873</b>				<b>\$ 726,873</b>	<b>\$ 3,541,016</b>	<b>\$ (230,526)</b>	<b>\$ 3,240,381</b>	
Other Financing Sources											
Interest Income	\$ (1,593)	\$ 221					\$ (1,372)	\$ 147,733	\$ 1,753	\$ 39,691	
Investment Income											
Donations											
Local Fees	\$ 87,077	\$ 41,877					\$ 128,954	\$ 923,523	\$ 150,872	\$ 924,706	
Non-Fee Revenues											
Enhanced Collections		\$ 250,627					\$ 250,627	\$ 846,099	\$ (3,083)	\$ 2,015,457	
Escheatment								\$ 830,000			
Prior Year Revenue											
County Program - Restricted		\$ 15,827					\$ 15,827	\$ 191,016	\$ 15,618	\$ 180,326	
Reimbursement Other	\$ 117,262						\$ 117,262	\$ 1,042,708	\$ 97,747	\$ 453,118	
Sale of Fixed Assets											
Other Miscellaneous	\$ 18,008						\$ 18,008	\$ 135,707	\$ 52,581	\$ 102,273	
	<b>\$ 220,754</b>	<b>\$ 308,553</b>					<b>\$ 529,306</b>	<b>\$ 4,116,786</b>	<b>\$ 315,488</b>	<b>\$ 3,715,571</b>	
<b>Total Revenues</b>	<b>\$ 24,402,018</b>	<b>\$ 334,081</b>	<b>\$ 726,873</b>				<b>\$ 25,462,972</b>	<b>\$ 65,057,114</b>	<b>\$ 25,210,892</b>	<b>\$ 68,390,284</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 5,848,420	\$ 42,556	\$ 298,829				\$ 6,189,805	\$ 27,602,018	\$ 6,134,569	\$ 30,312,159	
Temp Help	\$ 209,478		\$ 5,153				\$ 214,630	\$ 16,831	\$ 243,288	\$ 27,351	
Overtime	\$ 3,224						\$ 3,224	\$ 90,000	\$ 28,599	\$ 150,000	
Staff Benefits	\$ 5,554,935	\$ 42,637	\$ 258,147				\$ 5,855,719	\$ 25,670,555	\$ 5,161,539	\$ 23,226,660	
	<b>\$ 11,616,057</b>	<b>\$ 85,194</b>	<b>\$ 562,129</b>				<b>\$ 12,263,379</b>	<b>\$ 53,379,404</b>	<b>\$ 11,567,995</b>	<b>\$ 53,716,170</b>	
Operating Expenses and Equipment											
General Expense	\$ 133,709	\$ 368	\$ 1,806				\$ 135,883	\$ 896,128	\$ 53,445	\$ 1,191,570	
Printing	\$ 29,888		\$ 62				\$ 29,950	\$ 51,008	\$ 13,986	\$ 70,000	
Telecommunications	\$ 38,537		\$ 8				\$ 38,545	\$ 307,371	\$ 36,481	\$ 284,280	
Postage	\$ 78,700		\$ 249				\$ 78,949	\$ 285,580	\$ 91,823	\$ 293,405	
Insurance	\$ 4,100						\$ 4,100	\$ 42,400	\$ 4,100	\$ 50,800	
In-State Travel	\$ 13,145		\$ 609				\$ 13,754	\$ 72,677	\$ 11,121	\$ 71,696	
Out-of-State Travel			\$ 3,163				\$ 3,163	\$ 2,899	\$ 2,015	\$ 294	
Training	\$ 13,215		\$ 2,505				\$ 15,720	\$ 37,893	\$ 7,134	\$ 14,120	
Security Services	\$ 1,833		\$ 66,136				\$ 67,969	\$ 322,725	\$ 51,798	\$ 277,561	
Facility Operations	\$ 441,589						\$ 441,589	\$ 1,641,369	\$ 335,523	\$ 1,959,494	
Utilities	\$ 6,461						\$ 6,461	\$ 28,116	\$ 7,813	\$ 32,000	
Contracted Services	\$ 1,614,713	\$ 241,529	\$ 28,443				\$ 1,884,684	\$ 6,799,687	\$ 1,545,258	\$ 8,064,825	
Consulting and Professional Services	\$ 1,359						\$ 1,359	\$ 49,300	\$ 7,005	\$ 142,431	
Information Technology	\$ 856,901						\$ 856,901	\$ 1,508,968	\$ 787,516	\$ 1,877,433	
Major Equipment	\$ 9,017						\$ 9,017	\$ 30,000	\$ (5,108)	\$ 408,179	
Other Items of Expense	\$ 2,106						\$ 2,106	\$ 9,000	\$ 1,186	\$ 10,000	
	<b>\$ 3,245,271</b>	<b>\$ 241,897</b>	<b>\$ 102,981</b>				<b>\$ 3,590,149</b>	<b>\$ 12,085,121</b>	<b>\$ 2,951,095</b>	<b>\$ 14,748,088</b>	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0	\$ 300	\$ 0	\$ 300	
Jury Costs	\$ 98,750						\$ 98,750	\$ 414,749	\$ 92,850	\$ 361,690	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (40,708)		\$ 40,708				\$ 0	\$ 0		\$ 0	
Prior Year Expense Adjustment											
	<b>\$ 58,042</b>		<b>\$ 40,708</b>				<b>\$ 98,750</b>	<b>\$ 415,049</b>	<b>\$ 92,850</b>	<b>\$ 361,990</b>	
<b>Total Expenditures</b>	<b>\$ 14,919,370</b>	<b>\$ 327,091</b>	<b>\$ 705,817</b>				<b>\$ 15,952,278</b>	<b>\$ 65,879,574</b>	<b>\$ 14,611,940</b>	<b>\$ 68,826,248</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 9,482,648	\$ 6,990	\$ 21,056				\$ 9,510,694	\$ (822,460)	\$ 10,598,952	\$ (435,964)	
Operating Transfers In (Out)	\$ (4,046)		\$ 4,046				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 470,848	\$ 2,104,105	\$ 0				\$ 2,574,953	\$ 2,574,953	\$ 3,133,979	\$ 3,133,979	
Ending Balance (Deficit)	\$ 9,949,449	\$ 2,111,095	\$ 25,102				\$ 12,085,647	\$ 1,752,493	\$ 13,732,931	\$ 2,698,015	

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

	For the month ended September									
	Fiscal Year 2017/18							2016/17		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 2,984,614	\$ 157,007					\$ 3,141,621	\$ 15,040,774	\$ 3,164,697	\$ 18,302,311
Traffic & Other Infractions	\$ 796,281	\$ 8,433					\$ 804,714	\$ 3,686,713	\$ 751,089	\$ 3,158,851
Other Criminal Cases	\$ 2,323,675	\$ 72,846					\$ 2,396,521	\$ 9,214,747	\$ 2,190,324	\$ 8,843,999
Civil	\$ 1,180,530	\$ 94,871					\$ 1,275,401	\$ 5,666,114	\$ 1,223,753	\$ 5,132,536
Family & Children Services	\$ 1,484,022	\$ 25,564			\$ 0		\$ 1,509,586	\$ 6,205,134	\$ 1,444,512	\$ 6,382,551
Probate, Guardianship & Mental Health Services	\$ 459,760	\$ 5,289					\$ 465,049	\$ 2,061,665	\$ 478,080	\$ 1,905,985
Juvenile Dependency Services	\$ 114,381	\$ 1,117,720					\$ 1,232,101	\$ 3,490,536	\$ 988,396	\$ 3,730,889
Juvenile Delinquency Services	\$ 132,796	\$ 12,527					\$ 145,324	\$ 804,587	\$ 140,694	\$ 590,545
Other Court Operations	\$ 575,410	\$ 5,278					\$ 580,688	\$ 3,173,010	\$ 534,229	\$ 3,232,258
Court Interpreters	\$ 316,492	\$ 124,927					\$ 441,419	\$ 2,198,275	\$ 482,986	\$ 2,708,127
Jury Services	\$ 82,096	\$ 36,463	\$ 98,750				\$ 217,309	\$ 999,817	\$ 225,660	\$ 876,528
Security		\$ 66,136					\$ 66,136	\$ 319,000	\$ 49,572	\$ 562,367
Trial Court Operations Program	\$ 10,450,057	\$ 1,727,060	\$ 98,750		\$ 0		\$ 12,275,868	\$ 52,860,372	\$ 11,673,993	\$ 55,426,947
Enhanced Collections	\$ 85,194	\$ 152,285					\$ 237,478	\$ 846,099	\$ 142,504	\$ 1,934,791
Other Non-Court Operations		\$ 40,201					\$ 40,201	\$ 174,196	\$ 12,570	\$ 133,450
Non-Court Operations Program	\$ 85,194	\$ 192,486					\$ 277,679	\$ 1,020,295	\$ 155,074	\$ 2,068,241
Executive Office	\$ 328,486	\$ 1,026					\$ 329,511	\$ 1,596,230	\$ 141,330	\$ 599,320
Fiscal Services	\$ 445,052	\$ 238,922					\$ 683,974	\$ 1,760,052	\$ 371,703	\$ 980,784
Human Resources	\$ 375,279	\$ 26,202					\$ 401,481	\$ 1,072,985	\$ 451,327	\$ 1,306,348
Business & Facilities Services	\$ 83,757	\$ 376,696					\$ 460,453	\$ 2,567,090	\$ 465,994	\$ 3,138,044
Information Technology	\$ 495,554	\$ 1,027,758					\$ 1,523,312	\$ 5,002,550	\$ 1,352,519	\$ 5,306,564
Court Administration Program	\$ 1,728,128	\$ 1,670,603					\$ 3,398,731	\$ 11,998,907	\$ 2,782,873	\$ 11,331,060
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 12,263,379	\$ 3,590,149	\$ 98,750		\$ 0		\$ 15,952,278	\$ 65,879,574	\$ 14,611,940	\$ 68,826,248