

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

11/15/2018

Date

Fresno

Court

FY 18/19 1st Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Fresno
 Court
 FY 18/19 1st 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)	496.65	474.525			

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 18/19 1st Qtr
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								2017/18
	Fiscal Year 2018/19								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (272,548)	\$ 1,289,013	\$ (768,685)				\$ 194,179	\$ 441,959	\$ 225,166
Payroll	\$ (693)	\$ 0	\$ 0					\$ (693)	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 20,000							\$ 20,000	\$ 20,000
Other									
Distribution							\$ 130,282	\$ 130,282	\$ 64,115
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (74,909)	\$ (74,909)	\$ (160,770)
Credit Card									
Cash on Hand	\$ 13,245							\$ 13,245	\$ 13,245
Cash with County	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 11,638,773						\$ 10,540,050	\$ 22,178,823	\$ 24,339,903
Total Cash and Cash Equivalents	\$ 11,398,777	\$ 1,289,013	\$ (768,685)				\$ 10,789,602	\$ 22,708,707	\$ 24,501,660
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 1,181		\$ 0					\$ 1,181	\$ 20,471
Dishonored Checks									
Due From Employee	\$ 0	\$ 0						\$ 0	\$ 143
Civil Jury Fees									
Trust							\$ 5,000	\$ 5,000	\$ 5,000
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 32,137	\$ 0	\$ 0				\$ 0	\$ 32,137	\$ 57,401
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 29,509	\$ 0	\$ 672,442					\$ 701,951	\$ 747,591
Trust Due To/From							\$ 102,992	\$ 102,992	\$ 620,489
Distribution Due To/From							\$ 51,738	\$ 51,738	\$ 160,470
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,797	\$ 10						\$ 2,807	\$ 466,139
Total Receivables	\$ 65,624	\$ 10	\$ 672,442				\$ 159,731	\$ 897,807	\$ 2,077,704
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances			\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 11,464,401	\$ 1,289,023	\$ (96,243)				\$ 10,949,332	\$ 23,606,513	\$ 26,579,364
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 3,724
Due to Other Funds	\$ 88	\$ 0	\$ 0				\$ 157,450	\$ 157,538	\$ 1,247,098
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 1,094,893	\$ 1,094,893	\$ 1,107,943
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 721,850	\$ 721,850	\$ 706,537
Due to Other Public Agencies									
Sales and Use Tax	\$ 20		\$ 0					\$ 20	\$ 127
Interest							\$ 17,074	\$ 17,074	\$ 9,739
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 108	\$ 0	\$ 0				\$ 1,991,268	\$ 1,991,375	\$ 3,075,169
Civil							\$ 2,950,376	\$ 2,950,376	\$ 4,389,565
Criminal							\$ 5,927,742	\$ 5,927,742	\$ 6,203,521
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 52,374	\$ 52,374	\$ 31,183
Miscellaneous Trust									
Total Trust Deposits							\$ 8,930,492	\$ 8,930,492	\$ 10,624,269
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (54,044)							\$ (54,044)	\$ (78,373)
Deferred Compensation Payable	\$ 38,779							\$ 38,779	\$ 18,686
Deductions Payable	\$ 692,122							\$ 692,122	\$ 770,627
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 676,857	\$ 0	\$ 0					\$ 676,857	\$ 710,940
Revenue Collected in Advance	\$ 0		\$ 13,868					\$ 13,868	\$ 2,828
Liabilities For Deposits	\$ 34,809						\$ 27,337	\$ 62,146	\$ 79,179
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 236	\$ 236	\$ 1,332
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 34,809		\$ 13,868				\$ 27,573	\$ 76,249	\$ 83,339
Total Liabilities	\$ 711,774	\$ 0	\$ 13,868				\$ 10,949,332	\$ 11,674,974	\$ 14,493,718
Total Fund Balance	\$ 10,752,627	\$ 1,289,023	\$ (110,110)					\$ 11,931,540	\$ 12,085,647
Total Liabilities and Fund Balance	\$ 11,464,401	\$ 1,289,023	\$ (96,243)				\$ 10,949,332	\$ 23,606,513	\$ 26,579,364

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 2018/19							2017/18			
	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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 22,623,139	\$ 27,994					\$ 22,651,133	\$ 51,701,274	\$ 22,985,411	\$ 47,779,138	
Improvement and Modernization Fund	\$ (18,071)						\$ (18,071)	\$ 125,997	\$ (12,227)	\$ 120,993	
Judges' Compensation (0150019)	\$ 102,126						\$ 102,126	\$ 408,500	\$ 102,126	\$ 408,500	
Court Interpreter (0150037)	\$ 224,816						\$ 224,816	\$ 2,238,818	\$ 198,367	\$ 1,883,724	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 812,872						\$ 812,872	\$ 3,863,683	\$ 933,116	\$ 3,591,938	
Other Miscellaneous								\$ 3,340,363		\$ 3,340,364	
	\$ 23,744,881	\$ 27,994					\$ 23,772,875	\$ 61,678,635	\$ 24,206,792	\$ 57,124,657	
Grants											
AB 1058 Commissioner/Facilitator			\$ 374,054				\$ 374,054	\$ 2,638,343	\$ 418,527	\$ 2,580,881	
Other Judicial Council Grants			\$ 129,938				\$ 129,938	\$ 400,150	\$ 274,257	\$ 619,710	
Non-Judicial Council Grants			\$ 0				\$ 0	\$ 34,090	\$ 340,425	\$ 340,425	
			\$ 503,991				\$ 503,991	\$ 3,327,227	\$ 726,873	\$ 3,541,016	
Other Financing Sources											
Interest Income	\$ 5,728	\$ 234					\$ 5,963	\$ 147,733	\$ (1,372)	\$ 147,733	
Investment Income											
Donations											
Local Fees	\$ 81,133	\$ 13,259					\$ 94,393	\$ 516,848	\$ 128,954	\$ 804,683	
Non-Fee Revenues											
Enhanced Collections		\$ 138,387					\$ 138,387	\$ 1,035,955	\$ 250,627	\$ 983,174	
Escheatment										\$ 1,134,242	
Prior Year Revenue											
County Program - Restricted		\$ 19,205					\$ 19,205	\$ 203,358	\$ 15,827	\$ 191,359	
Reimbursement Other	\$ 60,756	\$ 354					\$ 61,110	\$ 416,280	\$ 117,262	\$ 506,359	
Sale of Fixed Assets											
Other Miscellaneous	\$ 22,643						\$ 22,643	\$ 140,589	\$ 18,008	\$ 62,589	
	\$ 170,261	\$ 171,439					\$ 341,700	\$ 2,460,763	\$ 529,306	\$ 3,830,139	
Total Revenues	\$ 23,915,142	\$ 199,433	\$ 503,991				\$ 24,618,567	\$ 67,467,125	\$ 25,462,972	\$ 64,495,812	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,659,920	\$ 48,039	\$ 237,818				\$ 5,945,777	\$ 29,156,693	\$ 6,189,805	\$ 27,131,706	
Temp Help	\$ 363,035		\$ 22,003				\$ 385,038	\$ 25,247	\$ 214,630	\$ 16,831	
Overtime	\$ 4,448						\$ 4,448	\$ 60,000	\$ 3,224	\$ 90,000	
Staff Benefits	\$ 5,220,979	\$ 46,923	\$ 204,776				\$ 5,472,677	\$ 24,777,324	\$ 5,855,719	\$ 25,381,937	
	\$ 11,248,383	\$ 94,962	\$ 464,597				\$ 11,807,941	\$ 54,019,264	\$ 12,263,379	\$ 52,620,474	
Operating Expenses and Equipment											
General Expense	\$ 54,356	\$ 329	\$ 10,475				\$ 65,160	\$ 1,018,946	\$ 135,883	\$ 884,726	
Printing	\$ 14,605		\$ 39				\$ 14,644	\$ 90,440	\$ 29,950	\$ 60,203	
Telecommunications	\$ 40,777		\$ 7				\$ 40,784	\$ 417,959	\$ 38,545	\$ 307,371	
Postage	\$ 80,598		\$ 194				\$ 80,792	\$ 308,363	\$ 78,949	\$ 285,580	
Insurance	\$ 6,386						\$ 6,386	\$ 44,106	\$ 4,100	\$ 42,400	
In-State Travel	\$ 5,924		\$ 1,237				\$ 7,161	\$ 90,605	\$ 13,754	\$ 80,261	
Out-of-State Travel	\$ 683		\$ 0				\$ 683	\$ 3,977	\$ 3,163	\$ 6,661	
Training	\$ 4,024		\$ 1,320				\$ 5,344	\$ 52,260	\$ 15,720	\$ 37,893	
Security Services	\$ 2,226		\$ 59,884				\$ 62,110	\$ 392,332	\$ 67,969	\$ 322,725	
Facility Operations	\$ 403,436						\$ 403,436	\$ 1,831,854	\$ 441,589	\$ 1,643,418	
Utilities	\$ 9,475						\$ 9,475	\$ 31,956	\$ 6,461	\$ 31,956	
Contracted Services	\$ 1,495,188	\$ 138,470	\$ 27,019				\$ 1,660,676	\$ 6,805,092	\$ 1,884,684	\$ 6,924,586	
Consulting and Professional Services	\$ 2,141						\$ 2,141	\$ 64,718	\$ 1,359	\$ 87,277	
Information Technology	\$ 341,605						\$ 341,605	\$ 1,344,194	\$ 856,901	\$ 1,508,968	
Major Equipment	\$ 79,820						\$ 79,820	\$ 492,439	\$ 9,017	\$ 40,292	
Other Items of Expense	\$ 3,274						\$ 3,274	\$ 20,000	\$ 2,106	\$ 9,943	
	\$ 2,544,516	\$ 138,799	\$ 100,176				\$ 2,783,491	\$ 13,009,241	\$ 3,590,149	\$ 12,274,260	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0	\$ 350	\$ 0	\$ 300	
Jury Costs	\$ 79,891						\$ 79,891	\$ 402,715	\$ 98,750	\$ 423,238	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (49,329)		\$ 49,329				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 30,562		\$ 49,329				\$ 79,891	\$ 403,065	\$ 98,750	\$ 423,538	
Total Expenditures	\$ 13,823,460	\$ 233,761	\$ 614,102				\$ 14,671,323	\$ 67,431,570	\$ 15,952,278	\$ 65,318,272	
Excess (Deficit) of Revenues Over Expenditures	\$ 10,091,682	\$ (34,328)	\$ (110,110)				\$ 9,947,244	\$ 35,555	\$ 9,510,694	\$ (822,460)	
Operating Transfers In (Out)											
								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 660,945	\$ 1,323,351	\$ 0				\$ 1,984,296	\$ 1,984,296	\$ 2,574,953	\$ 2,574,953	
Ending Balance (Deficit)	\$ 10,752,627	\$ 1,289,023	\$ (110,110)				\$ 11,931,540	\$ 2,019,851	\$ 12,085,647	\$ 1,752,493	

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

	For the month ended September							2017/18		
	Fiscal Year 2018/19							Total Actual Expense	Final Budget (Annual)	
	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	\$ 2,823,347	\$ 161,593					\$ 2,984,940	\$ 17,503,820	\$ 3,141,621	\$ 14,683,955
Traffic & Other Infractions	\$ 701,485	\$ 2,098					\$ 703,584	\$ 3,270,114	\$ 804,714	\$ 3,650,251
Other Criminal Cases	\$ 2,348,732	\$ 35,840					\$ 2,384,572	\$ 8,907,504	\$ 2,396,521	\$ 9,218,897
Civil	\$ 992,856	\$ 70,543					\$ 1,063,399	\$ 4,533,764	\$ 1,275,401	\$ 5,703,714
Family & Children Services	\$ 1,381,425	\$ 31,651			\$ 0		\$ 1,413,076	\$ 6,429,148	\$ 1,509,586	\$ 6,205,134
Probate, Guardianship & Mental Health Services	\$ 448,584	\$ 3,947					\$ 452,531	\$ 1,892,248	\$ 465,049	\$ 2,061,665
Juvenile Dependency Services	\$ 123,460	\$ 1,004,522					\$ 1,127,982	\$ 3,510,392	\$ 1,232,101	\$ 3,585,911
Juvenile Delinquency Services	\$ 123,589	\$ 13,584					\$ 137,174	\$ 531,910	\$ 145,324	\$ 804,587
Other Court Operations	\$ 616,985	\$ 6,179					\$ 623,164	\$ 3,733,348	\$ 580,688	\$ 3,173,010
Court Interpreters	\$ 292,956	\$ 155,817					\$ 448,773	\$ 2,238,818	\$ 441,419	\$ 1,883,724
Jury Services	\$ 90,293	\$ 30,896	\$ 79,891				\$ 201,080	\$ 920,539	\$ 217,309	\$ 863,302
Security	\$ 9,943,713	\$ 1,572,563	\$ 79,891		\$ 0		\$ 11,596,168	\$ 53,867,835	\$ 12,275,868	\$ 52,153,150
Trial Court Operations Program										
Enhanced Collections	\$ 94,962	\$ 72,752					\$ 167,714	\$ 1,035,955	\$ 237,478	\$ 983,173
Other Non-Court Operations	\$ 94,962	\$ 16,636					\$ 16,636	\$ 185,020	\$ 40,201	\$ 180,310
Non-Court Operations Program										
Executive Office	\$ 369,487	\$ 1,798					\$ 371,285	\$ 1,512,465	\$ 329,511	\$ 1,596,230
Fiscal Services	\$ 450,381	\$ 94,154					\$ 544,534	\$ 1,664,182	\$ 683,974	\$ 1,764,235
Human Resources	\$ 361,261	\$ 33,282					\$ 394,543	\$ 1,036,779	\$ 401,481	\$ 1,079,160
Business & Facilities Services	\$ 82,499	\$ 459,956					\$ 542,455	\$ 2,921,763	\$ 460,453	\$ 2,559,464
Information Technology	\$ 505,639	\$ 532,350					\$ 1,037,989	\$ 5,207,571	\$ 1,523,312	\$ 5,002,550
Court Administration Program	\$ 1,769,266	\$ 1,121,540					\$ 2,890,806	\$ 12,342,760	\$ 3,398,731	\$ 12,001,639
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,807,941	\$ 2,783,491	\$ 79,891		\$ 0		\$ 14,671,323	\$ 67,431,570	\$ 15,952,278	\$ 65,318,272