

## 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

5/9/2019  
\_\_\_\_\_  
Date

Fresno

\_\_\_\_\_  
Court

FY 18/19 3rd Qtr

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Fresno

Court

FY 18/19 3rd 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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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Fresno

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Court

FY 18/19 3rd Qtr

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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)	496.65	474.525	473.025	478.4	

<sup>1</sup> 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 March											
Fiscal Year 2018/19									2017/18		
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)		
	General	Special Revenue		Capital Project	Debt Service					Proprietary Funds	Fiduciary Funds
		Non-Grant	Grant								
<b>ASSETS</b>											
Operations	\$ 324,406	\$ 1,319,492	\$ (1,198,803)				\$ 245,475	\$ 690,570	\$ 1,491,447		
Payroll	\$ (2,444)	\$ 0	\$ 0					\$ (2,444)	\$ (11,781)		
Jury	\$ 0							\$ 0	\$ 0		
Revolving	\$ 20,000							\$ 20,000	\$ 20,000		
Other											
Distribution							\$ 86,818	\$ 86,818	\$ 93,051		
Civil Filing Fees							\$ 0	\$ 0	\$ 0		
Trust							\$ (114,579)	\$ (114,579)	\$ (102,406)		
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	\$ 4,639,726						\$ 11,478,910	\$ 16,118,635	\$ 14,049,389		
Total Cash and Cash Equivalents	\$ 4,994,933	\$ 1,319,492	\$ (1,198,803)				\$ 11,696,623	\$ 16,812,245	\$ 15,552,945		
Short-Term Investment											
Investments											
Total Investments											
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0		
Accounts Receivable - General	\$ 1,446		\$ 0					\$ 1,446	\$ 2,178		
Dishonored Checks											
Due From Employee	\$ 0	\$ 0						\$ 0	\$ 0		
Civil Jury Fees											
Trust							\$ 5,000	\$ 5,000	\$ 5,000		
Due From Other Funds	\$ 0							\$ 0	\$ 0		
Due From Other Governments	\$ 33,202	\$ 0	\$ 0				\$ 0	\$ 33,202	\$ 25,328		
Due From Other Courts							\$ 0	\$ 0	\$ 1,523		
Due From State	\$ 70,244	\$ 0	\$ 991,920					\$ 1,062,164	\$ 573,924		
Trust Due To/From							\$ 735,489	\$ 735,489	\$ 153,237		
Distribution Due To/From							\$ 157,543	\$ 157,543	\$ 80,853		
Civil Filing Fee Due To/From											
General Due To/From	\$ 73,675	\$ 69,251						\$ 142,926	\$ 18,498		
Total Receivables	\$ 178,567	\$ 69,251	\$ 991,920				\$ 898,033	\$ 2,137,771	\$ 860,541		
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	\$ 5,173,500	\$ 1,388,743	\$ (206,883)				\$ 12,594,656	\$ 18,950,016	\$ 16,413,486		
<b>LIABILITIES AND FUND BALANCES</b>											
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Accounts Payable - General	\$ 8,252	\$ 0	\$ 0				\$ 2,725	\$ 10,976	\$ 0		
Due to Other Funds	\$ 324	\$ 0	\$ 0				\$ 1,035,635	\$ 1,035,959	\$ 252,588		
Due to Other Courts											
Due to State	\$ 0							\$ 0	\$ 0		
TC145 Liability							\$ 1,057,319	\$ 1,057,319	\$ 954,987		
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0		
AB145 Due to Other Government Agency							\$ 799,239	\$ 799,239	\$ 856,697		
Due to Other Public Agencies											
Sales and Use Tax	\$ 435		\$ 0					\$ 435	\$ 93		
Interest							\$ 22,629	\$ 22,629	\$ 13,601		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 9,010	\$ 0	\$ 0				\$ 2,917,547	\$ 2,926,557	\$ 2,077,966		
Civil							\$ 2,849,121	\$ 2,849,121	\$ 2,990,422		
Criminal							\$ 6,719,316	\$ 6,719,316	\$ 6,686,524		
Unreconciled - Civil and Criminal											
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0		
Trust Interest Payable							\$ 80,482	\$ 80,482	\$ 33,353		
Miscellaneous Trust											
Total Trust Deposits							\$ 9,648,918	\$ 9,648,918	\$ 9,710,300		
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Benefits Payable	\$ (52,725)							\$ (52,725)	\$ (65,453)		
Deferred Compensation Payable	\$ 45,066							\$ 45,066	\$ 35,276		
Deductions Payable	\$ 726,667							\$ 726,667	\$ 758,778		
Payroll Clearing	\$ 0							\$ 0	\$ 0		
Total Payroll Liabilities	\$ 719,008	\$ 0	\$ 0					\$ 719,008	\$ 728,602		
Revenue Collected in Advance	\$ 0		\$ 13,868					\$ 13,868	\$ 0		
Liabilities For Deposits	\$ 34,784						\$ 27,955	\$ 62,740	\$ 13,718		
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	\$ 34,784		\$ 13,868				\$ 28,191	\$ 76,843	\$ 13,954		
Total Liabilities	\$ 762,803	\$ 0	\$ 13,868				\$ 12,594,656	\$ 13,371,326	\$ 12,530,822		
Total Fund Balance	\$ 4,410,697	\$ 1,388,743	\$ (220,750)					\$ 5,578,690	\$ 3,882,665		
Total Liabilities and Fund Balance	\$ 5,173,500	\$ 1,388,743	\$ (206,883)				\$ 12,594,656	\$ 18,950,016	\$ 16,413,486		

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											
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						
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 39,035,317	\$ 180,859					\$ 39,216,176	\$ 51,701,274	\$ 36,538,865	\$ 47,779,138	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 125,997	\$ 23,262	\$ 120,993	
Judges' Compensation (0150019)	\$ 306,378						\$ 306,378	\$ 408,500	\$ 306,378	\$ 408,500	
Court Interpreter (0150037)	\$ 1,572,125						\$ 1,572,125	\$ 2,238,818	\$ 1,298,099	\$ 1,883,724	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,730,597						\$ 2,730,597	\$ 3,863,683	\$ 2,703,626	\$ 3,591,938	
Other Miscellaneous	\$ 3,340,363						\$ 3,340,363	\$ 3,340,363	\$ 3,340,364	\$ 3,340,364	
	<b>\$ 46,984,779</b>	<b>\$ 180,859</b>					<b>\$ 47,165,638</b>	<b>\$ 61,678,635</b>	<b>\$ 44,210,593</b>	<b>\$ 57,124,657</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,667,397				\$ 1,667,397	\$ 2,638,343	\$ 1,853,340	\$ 2,580,881	
Other Judicial Council Grants	\$ 0		\$ 277,582				\$ 277,582	\$ 400,150	\$ 397,318	\$ 619,710	
Non-Judicial Council Grants			\$ 95,453				\$ 95,453	\$ 289,234	\$ 94,573	\$ 340,425	
	<b>\$ 0</b>		<b>\$ 2,040,433</b>				<b>\$ 2,040,433</b>	<b>\$ 3,327,727</b>	<b>\$ 2,345,230</b>	<b>\$ 3,541,016</b>	
Other Financing Sources											
Interest Income	\$ 190,013	\$ 14,420					\$ 204,433	\$ 147,733	\$ 100,025	\$ 147,733	
Investment Income											
Donations											
Local Fees	\$ 320,754	\$ 58,856					\$ 379,609	\$ 516,848	\$ 463,133	\$ 804,683	
Non-Fee Revenues											
Enhanced Collections		\$ 498,020					\$ 498,020	\$ 1,035,955	\$ 653,447	\$ 983,174	
Escheatment									\$ 1,134,242	\$ 1,134,242	
Prior Year Revenue											
County Program - Restricted		\$ 124,946					\$ 124,946	\$ 203,358	\$ 110,833	\$ 191,359	
Reimbursement Other	\$ 200,910	\$ 466					\$ 201,376	\$ 416,280	\$ 325,039	\$ 506,359	
Sale of Fixed Assets									\$ 13,015		
Other Miscellaneous	\$ 107,664						\$ 107,664	\$ 140,589	\$ 51,579	\$ 62,589	
	<b>\$ 819,341</b>	<b>\$ 696,707</b>					<b>\$ 1,516,049</b>	<b>\$ 2,460,763</b>	<b>\$ 2,851,314</b>	<b>\$ 3,830,139</b>	
<b>Total Revenues</b>	<b>\$ 47,804,121</b>	<b>\$ 877,566</b>	<b>\$ 2,040,433</b>				<b>\$ 50,722,120</b>	<b>\$ 67,467,125</b>	<b>\$ 49,407,137</b>	<b>\$ 64,495,812</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 18,309,452	\$ 159,660	\$ 871,965				\$ 19,341,077	\$ 29,156,693	\$ 19,729,325	\$ 27,131,706	
Temp Help	\$ 715,723	\$ 188	\$ 56,607				\$ 772,518	\$ 25,247	\$ 727,205	\$ 16,831	
Overtime	\$ 28,753	\$ 15					\$ 28,768	\$ 60,000	\$ 34,670	\$ 90,000	
Staff Benefits	\$ 16,278,541	\$ 157,000	\$ 720,577				\$ 17,156,118	\$ 24,777,324	\$ 18,214,176	\$ 25,381,937	
	<b>\$ 35,332,468</b>	<b>\$ 316,864</b>	<b>\$ 1,649,150</b>				<b>\$ 37,298,481</b>	<b>\$ 54,019,264</b>	<b>\$ 38,705,377</b>	<b>\$ 52,620,474</b>	
Operating Expenses and Equipment											
General Expense	\$ 521,715	\$ 1,107	\$ 19,712				\$ 542,535	\$ 1,018,946	\$ 477,223	\$ 884,726	
Printing	\$ 54,219		\$ 176				\$ 54,395	\$ 90,440	\$ 64,263	\$ 60,203	
Telecommunications	\$ 262,037		\$ 39				\$ 262,077	\$ 417,959	\$ 239,469	\$ 307,371	
Postage	\$ 220,380		\$ 566				\$ 220,946	\$ 308,363	\$ 228,615	\$ 285,580	
Insurance	\$ 47,036						\$ 47,036	\$ 44,106	\$ 41,188	\$ 42,400	
In-State Travel	\$ 41,845		\$ 10,881				\$ 52,726	\$ 90,605	\$ 51,408	\$ 80,261	
Out-of-State Travel	\$ 3,214		\$ 4,834				\$ 8,048	\$ 3,977	\$ 7,281	\$ 6,661	
Training	\$ 16,249		\$ 2,195				\$ 18,444	\$ 52,260	\$ 23,105	\$ 37,893	
Security Services	\$ 5,892		\$ 249,681				\$ 255,573	\$ 392,332	\$ 258,542	\$ 322,725	
Facility Operations	\$ 1,422,804						\$ 1,422,804	\$ 1,831,854	\$ 1,268,408	\$ 1,643,418	
Utilities	\$ 24,135						\$ 24,135	\$ 31,956	\$ 22,344	\$ 31,956	
Contracted Services	\$ 4,460,044	\$ 494,204	\$ 120,815				\$ 5,075,063	\$ 6,805,092	\$ 5,246,211	\$ 6,924,586	
Consulting and Professional Services	\$ 45,495						\$ 45,495	\$ 64,718	\$ 50,231	\$ 87,277	
Information Technology	\$ 1,064,685		\$ 293				\$ 1,064,978	\$ 1,344,194	\$ 1,006,119	\$ 1,508,968	
Major Equipment	\$ 466,662						\$ 466,662	\$ 492,439	\$ 103,402	\$ 40,292	
Other Items of Expense	\$ 9,682		\$ 1,631				\$ 11,313	\$ 20,000	\$ 7,374	\$ 9,943	
	<b>\$ 8,666,096</b>	<b>\$ 495,311</b>	<b>\$ 410,824</b>				<b>\$ 9,572,231</b>	<b>\$ 13,009,241</b>	<b>\$ 9,095,184</b>	<b>\$ 12,274,260</b>	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0	\$ 350	\$ 0	\$ 300	
Jury Costs	\$ 257,014						\$ 257,014	\$ 402,715	\$ 298,865	\$ 423,238	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (201,209)		\$ 201,209				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	<b>\$ 55,805</b>		<b>\$ 201,209</b>				<b>\$ 257,014</b>	<b>\$ 403,065</b>	<b>\$ 298,865</b>	<b>\$ 423,538</b>	
<b>Total Expenditures</b>	<b>\$ 44,054,369</b>	<b>\$ 812,174</b>	<b>\$ 2,261,183</b>				<b>\$ 47,127,726</b>	<b>\$ 67,431,570</b>	<b>\$ 48,099,426</b>	<b>\$ 65,318,272</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,749,752	\$ 65,392	\$ (220,750)				\$ 3,594,394	\$ 35,555	\$ 1,307,711	\$ (822,460)	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 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)	\$ 4,410,697	\$ 1,388,743	\$ (220,750)				\$ 5,578,690	\$ 2,019,851	\$ 3,882,665	\$ 1,752,493	

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

For the month ended March

Fiscal Year 2018/19

2017/18

	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	\$ 8,745,630	\$ 498,101					\$ 9,243,730	\$ 17,503,820	\$ 9,859,192	\$ 14,683,955
Traffic & Other Infractions	\$ 2,140,464	\$ 26,511					\$ 2,166,975	\$ 3,270,114	\$ 2,488,688	\$ 3,650,251
Other Criminal Cases	\$ 7,415,206	\$ 251,940					\$ 7,667,146	\$ 8,907,504	\$ 7,629,180	\$ 9,218,897
Civil	\$ 3,147,678	\$ 221,545					\$ 3,369,223	\$ 4,533,764	\$ 3,759,467	\$ 5,703,714
Family & Children Services	\$ 4,521,492	\$ 179,663			\$ 0		\$ 4,701,155	\$ 6,429,148	\$ 4,997,603	\$ 6,205,134
Probate, Guardianship & Mental Health Services	\$ 1,421,729	\$ 17,952					\$ 1,439,681	\$ 1,892,248	\$ 1,456,247	\$ 2,061,665
Juvenile Dependency Services	\$ 377,663	\$ 2,577,417					\$ 2,955,080	\$ 3,510,392	\$ 2,996,444	\$ 3,585,911
Juvenile Delinquency Services	\$ 362,362	\$ 39,214					\$ 401,576	\$ 531,910	\$ 628,083	\$ 804,587
Other Court Operations	\$ 2,107,328	\$ 24,415					\$ 2,131,743	\$ 3,733,348	\$ 1,861,534	\$ 3,173,010
Court Interpreters	\$ 898,670	\$ 774,520					\$ 1,673,190	\$ 2,238,818	\$ 1,417,666	\$ 1,883,724
Jury Services	\$ 277,281	\$ 82,095	\$ 257,014				\$ 616,390	\$ 920,539	\$ 670,105	\$ 863,302
Security		\$ 265,137					\$ 265,137	\$ 396,230	\$ 349,189	\$ 319,000
Trial Court Operations Program	\$ 31,415,503	\$ 4,958,511	\$ 257,014		\$ 0		\$ 36,631,027	\$ 53,867,835	\$ 38,113,397	\$ 52,153,150
Enhanced Collections	\$ 296,136	\$ 242,589					\$ 538,725	\$ 1,035,955	\$ 696,048	\$ 983,173
Other Non-Court Operations		\$ 104,488					\$ 104,488	\$ 185,020	\$ 113,732	\$ 180,310
Non-Court Operations Program	\$ 296,136	\$ 347,077					\$ 643,212	\$ 1,220,975	\$ 809,780	\$ 1,163,483
Executive Office	\$ 1,164,022	\$ 8,428					\$ 1,172,450	\$ 1,512,465	\$ 1,186,459	\$ 1,596,230
Fiscal Services	\$ 1,437,471	\$ 520,437					\$ 1,957,909	\$ 1,664,182	\$ 1,944,998	\$ 1,764,235
Human Resources	\$ 1,071,537	\$ 98,128					\$ 1,169,664	\$ 1,036,779	\$ 1,260,095	\$ 1,079,160
Business & Facilities Services	\$ 273,926	\$ 1,469,704					\$ 1,743,630	\$ 2,921,763	\$ 1,454,211	\$ 2,559,464
Information Technology	\$ 1,639,886	\$ 2,169,946					\$ 3,809,832	\$ 5,207,571	\$ 3,330,487	\$ 5,002,550
Court Administration Program	\$ 5,586,843	\$ 4,266,643					\$ 9,853,486	\$ 12,342,760	\$ 9,176,249	\$ 12,001,639
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 37,298,481	\$ 9,572,231	\$ 257,014		\$ 0		\$ 47,127,726	\$ 67,431,570	\$ 48,099,426	\$ 65,318,272