

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

8/7/2019

Date

Fresno

Court

FY 18/19 4th Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Fresno

Court

FY 18/19 4th 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

Court

FY 18/19 4th 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	473.025	478.4	472.4

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 June									
Fiscal Year 2018/19									
	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						
ASSETS									
Operations	\$ (1,579,993)	\$ 1,527,761	\$ 0				\$ 256,344	\$ 204,113	\$ 269,026
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 17,013							\$ 17,013	\$ 18,928
Other									
Distribution									
Civil Filing Fees							\$ 154,929	\$ 154,929	\$ 89,360
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (71,361)	\$ (71,361)	\$ (241,426)
Cash on Hand	\$ 12,890							\$ 12,890	\$ 13,245
Cash with County	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 4,783,804						\$ 10,076,633	\$ 14,860,437	\$ 13,331,176
Total Cash and Cash Equivalents	\$ 3,233,714	\$ 1,527,761	\$ 0				\$ 10,416,545	\$ 15,178,020	\$ 13,480,309
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 33,555	\$ 7,665	\$ 0				\$ 0	\$ 41,220	\$ 20,638
Accounts Receivable - General	\$ 3,163		\$ 0					\$ 3,163	\$ 898
Dishonored Checks									
Due From Employee	\$ 2,136	\$ 0						\$ 2,136	\$ 2,220
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 714,257						\$ 5,000	\$ 5,000	\$ 5,000
Due From Other Governments	\$ 64,854	\$ 0	\$ 17,041				\$ 0	\$ 714,257	\$ 679,981
Due From Other Courts							\$ 0	\$ 81,895	\$ 50,486
Due From State	\$ 1,102,342	\$ 150,042	\$ 823,198				\$ 0	\$ 0	\$ 0
Trust Due To/From							\$ 96,113	\$ 2,075,582	\$ 1,692,203
Distribution Due To/From							\$ 38,770	\$ 96,113	\$ 130,995
Civil Filing Fee Due To/From							\$ 38,770	\$ 38,770	\$ 90,550
General Due To/From	\$ 27,612	\$ 0						\$ 27,612	\$ 37,225
Total Receivables	\$ 1,947,919	\$ 157,706	\$ 840,239				\$ 139,883	\$ 3,085,748	\$ 2,710,195
Prepaid Expenses - General	\$ 1,143		\$ 0					\$ 1,143	\$ 0
Salary and Travel Advances			\$ 0					\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 1,143		\$ 0					\$ 1,143	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 5,182,777	\$ 1,685,467	\$ 840,239				\$ 10,556,428	\$ 18,264,911	\$ 16,190,504
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 303,347	\$ 21,717	\$ 21,712					\$ 346,775	\$ 246,355
Accounts Payable - General	\$ 16,824	\$ 0	\$ 0				\$ 0	\$ 16,824	\$ 19,962
Due to Other Funds	\$ 9	\$ 39,235	\$ 675,023				\$ 162,485	\$ 876,752	\$ 938,750
Due to Other Courts	\$ 2,296							\$ 2,296	
Due to State	\$ 59,600							\$ 59,600	\$ 55,598
TC145 Liability									
Due to Other Governments	\$ 11,864		\$ 21,087				\$ 1,101,677	\$ 1,101,677	\$ 1,181,277
AB145 Due to Other Government Agency								\$ 32,951	\$ 22,910
Due to Other Public Agencies							\$ 770,485	\$ 770,485	\$ 847,951
Sales and Use Tax	\$ 11		\$ 0					\$ 11	\$ 0
Interest							\$ 1,699	\$ 1,699	\$ 1,087
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 393,952	\$ 60,951	\$ 717,822				\$ 2,036,346	\$ 3,209,071	\$ 3,313,891
Civil									
Criminal							\$ 2,480,076	\$ 2,480,076	\$ 3,260,176
Unreconciled - Civil and Criminal							\$ 5,927,128	\$ 5,927,128	\$ 5,928,553
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 0	\$ 0	\$ 0
Miscellaneous Trust							\$ 84,686	\$ 84,686	\$ 46,622
Total Trust Deposits							\$ 8,491,890	\$ 8,491,890	\$ 9,235,352
Accrued Payroll	\$ 1,715,333	\$ 13,923	\$ 80,796					\$ 1,810,052	\$ 1,772,550
Benefits Payable	\$ 8,767							\$ 8,767	\$ 77
Deferred Compensation Payable	\$ 21,129							\$ 21,129	\$ 0
Deductions Payable	\$ 4,310							\$ 4,310	\$ 634
Payroll Clearing	\$ (185,309)							\$ (185,309)	\$ (186,184)
Total Payroll Liabilities	\$ 1,564,229	\$ 13,923	\$ 80,796					\$ 1,658,948	\$ 1,587,076
Revenue Collected in Advance	\$ 0		\$ 41,622					\$ 41,622	\$ 27,468
Liabilities For Deposits	\$ 34,797						\$ 27,955	\$ 62,752	\$ 62,352
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (22,414)						\$ 236	\$ 236	\$ 236
Other Miscellaneous Liabilities	\$ 0							\$ (22,414)	\$ (20,166)
Total Other Liabilities	\$ 12,383		\$ 41,622				\$ 28,191	\$ 82,196	\$ 69,890
Total Liabilities	\$ 1,970,564	\$ 74,874	\$ 840,239				\$ 10,556,428	\$ 13,442,105	\$ 14,206,208
Total Fund Balance	\$ 3,212,213	\$ 1,610,593	\$ 0					\$ 4,822,806	\$ 1,984,296
Total Liabilities and Fund Balance	\$ 5,182,777	\$ 1,685,467	\$ 840,239				\$ 10,556,428	\$ 18,264,911	\$ 16,190,504

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 June											
Fiscal Year 2018/19											
	Governmental Funds							2017/18			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 51,592,714	\$ 311,241					\$ 51,903,955	\$ 51,701,274	\$ 47,944,536	\$ 47,779,138	
Improvement and Modernization Fund	\$ 64,282						\$ 64,282	\$ 125,997	\$ 120,993	\$ 120,993	
Judges' Compensation (0150019)	\$ 403,190						\$ 403,190	\$ 408,500	\$ 396,553	\$ 408,500	
Court Interpreter (0150037)	\$ 2,383,506						\$ 2,383,506	\$ 2,238,818	\$ 2,017,712	\$ 1,883,724	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 3,839,666						\$ 3,839,666	\$ 3,863,683	\$ 3,592,872	\$ 3,591,938	
Other Miscellaneous	\$ 3,340,363						\$ 3,340,363	\$ 3,340,363	\$ 3,340,364	\$ 3,340,364	
	\$ 61,623,720	\$ 311,241					\$ 61,934,961	\$ 61,678,635	\$ 57,413,030	\$ 57,124,657	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,365,903				\$ 2,365,903	\$ 2,638,343	\$ 2,515,676	\$ 2,580,881	
Other Judicial Council Grants	\$ 0		\$ 357,170				\$ 357,170	\$ 400,150	\$ 540,794	\$ 619,710	
Non-Judicial Council Grants	\$ 0		\$ 247,878				\$ 247,878	\$ 289,234	\$ 227,531	\$ 340,425	
	\$ 0		\$ 2,970,952				\$ 2,970,952	\$ 3,327,727	\$ 3,284,000	\$ 3,541,016	
Other Financing Sources											
Interest Income	\$ 334,174	\$ 30,080					\$ 364,254	\$ 147,733	\$ 215,216	\$ 147,733	
Investment Income											
Donations											
Local Fees	\$ 494,655	\$ 90,356					\$ 585,011	\$ 516,848	\$ 666,775	\$ 804,683	
Non-Fee Revenues											
Enhanced Collections		\$ 735,445					\$ 735,445	\$ 1,035,955	\$ 969,127	\$ 983,174	
Escheatment									\$ 1,139,294	\$ 1,134,242	
Prior Year Revenue											
County Program - Restricted		\$ 214,204					\$ 214,204	\$ 203,358	\$ 203,358	\$ 191,359	
Reimbursement Other	\$ 371,051	\$ 478					\$ 371,529	\$ 416,280	\$ 487,394	\$ 506,359	
Sale of Fixed Assets									\$ 13,015		
Other Miscellaneous	\$ 158,734						\$ 158,734	\$ 140,589	\$ 78,434	\$ 62,589	
	\$ 1,358,614	\$ 1,070,563					\$ 2,429,177	\$ 2,460,783	\$ 3,772,614	\$ 3,830,139	
Total Revenues	\$ 62,982,334	\$ 1,381,804	\$ 2,970,952				\$ 67,335,090	\$ 67,467,125	\$ 64,469,644	\$ 64,495,812	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 25,536,626	\$ 227,483	\$ 1,166,922				\$ 26,931,030	\$ 27,770,781	\$ 26,651,172	\$ 27,131,706	
Temp Help	\$ 867,506	\$ 1,121	\$ 70,861				\$ 939,488	\$ 25,247	\$ 1,197,605	\$ 16,831	
Overtime	\$ 49,181	\$ 15					\$ 49,197	\$ 60,000	\$ 53,074	\$ 90,000	
Staff Benefits	\$ 22,335,904	\$ 218,642	\$ 961,441				\$ 23,515,987	\$ 23,861,694	\$ 24,473,518	\$ 25,381,937	
	\$ 48,789,216	\$ 447,261	\$ 2,199,225				\$ 51,435,702	\$ 51,717,722	\$ 52,375,369	\$ 52,620,474	
Operating Expenses and Equipment											
General Expense	\$ 921,756	\$ 2,041	\$ 30,515				\$ 954,313	\$ 1,069,864	\$ 836,361	\$ 884,726	
Printing	\$ 89,423		\$ 1,665				\$ 91,088	\$ 90,440	\$ 88,339	\$ 80,203	
Telecommunications	\$ 372,349		\$ 63				\$ 372,413	\$ 417,959	\$ 316,230	\$ 307,371	
Postage	\$ 322,547		\$ 912				\$ 323,458	\$ 308,363	\$ 299,889	\$ 285,580	
Insurance	\$ 47,509						\$ 47,509	\$ 44,106	\$ 41,221	\$ 42,400	
In-State Travel	\$ 69,808		\$ 14,506				\$ 84,314	\$ 90,605	\$ 68,921	\$ 80,261	
Out-of-State Travel	\$ 3,847		\$ 5,699				\$ 9,546	\$ 3,977	\$ 8,839	\$ 6,661	
Training	\$ 23,402		\$ 3,090				\$ 26,492	\$ 52,260	\$ 31,015	\$ 37,893	
Security Services	\$ 7,725		\$ 389,619				\$ 397,344	\$ 392,332	\$ 381,147	\$ 322,725	
Facility Operations	\$ 1,792,661						\$ 1,792,661	\$ 3,144,126	\$ 1,592,458	\$ 1,643,418	
Utilities	\$ 31,168						\$ 31,168	\$ 31,956	\$ 29,387	\$ 31,956	
Contracted Services	\$ 5,869,571	\$ 710,741	\$ 218,774				\$ 6,799,086	\$ 6,810,617	\$ 6,970,629	\$ 6,924,586	
Consulting and Professional Services	\$ 50,743		\$ 293				\$ 50,743	\$ 64,718	\$ 64,491	\$ 87,277	
Information Technology	\$ 1,238,904						\$ 1,239,197	\$ 2,104,017	\$ 1,420,873	\$ 1,508,968	
Major Equipment	\$ 466,662						\$ 466,662	\$ 665,443	\$ 120,306	\$ 40,292	
Other Items of Expense	\$ 13,992		\$ 2,632				\$ 16,624	\$ 20,000	\$ 11,787	\$ 9,943	
	\$ 11,322,065	\$ 712,782	\$ 667,767				\$ 12,702,615	\$ 15,310,783	\$ 12,281,893	\$ 12,274,260	
Special Items of Expense											
Grand Jury	\$ 325						\$ 325	\$ 350	\$ 325	\$ 300	
Jury Costs	\$ 357,938						\$ 357,938	\$ 402,715	\$ 402,714	\$ 423,238	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (297,806)		\$ 297,806				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 60,457		\$ 297,806				\$ 358,263	\$ 403,065	\$ 403,039	\$ 423,538	
Total Expenditures	\$ 60,171,739	\$ 1,160,044	\$ 3,164,798				\$ 64,496,580	\$ 67,431,570	\$ 65,060,301	\$ 65,318,272	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,810,595	\$ 221,761	\$ (193,846)				\$ 2,838,510	\$ 35,555	\$ (590,657)	\$ (822,460)	
Operating Transfers In (Out)	\$ (259,327)	\$ 65,481	\$ 193,846				\$ 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)	\$ 3,212,213	\$ 1,610,593	\$ 0				\$ 4,822,806	\$ 2,019,851	\$ 1,984,296	\$ 1,752,493	

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

For the month ended June										
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 11,969,555	\$ 726,093					\$ 12,695,647	\$ 15,206,167	\$ 13,383,669	\$ 14,683,955
Traffic & Other Infractions	\$ 2,909,559	\$ 50,474					\$ 2,960,032	\$ 3,270,114	\$ 3,348,856	\$ 3,650,251
Other Criminal Cases	\$ 10,266,424	\$ 376,638					\$ 10,643,063	\$ 8,907,504	\$ 10,480,927	\$ 9,218,897
Civil	\$ 4,386,265	\$ 277,799					\$ 4,664,064	\$ 4,533,764	\$ 4,985,302	\$ 5,703,714
Family & Children Services	\$ 6,359,297	\$ 339,029			\$ 0		\$ 6,698,327	\$ 6,429,148	\$ 6,731,978	\$ 6,205,134
Probate, Guardianship & Mental Health Services	\$ 1,944,653	\$ 27,108					\$ 1,971,761	\$ 1,892,248	\$ 1,978,944	\$ 2,061,665
Juvenile Dependency Services	\$ 509,925	\$ 3,130,538					\$ 3,640,464	\$ 3,510,392	\$ 3,678,330	\$ 3,585,911
Juvenile Delinquency Services	\$ 498,701	\$ 57,422					\$ 556,123	\$ 531,910	\$ 839,047	\$ 804,587
Other Court Operations	\$ 2,923,924	\$ 76,819					\$ 3,000,743	\$ 3,758,251	\$ 2,604,943	\$ 3,173,010
Court Interpreters	\$ 1,238,281	\$ 1,146,292					\$ 2,384,574	\$ 2,238,818	\$ 2,018,376	\$ 1,883,724
Jury Services	\$ 389,924	\$ 142,837	\$ 358,263				\$ 891,024	\$ 920,539	\$ 907,469	\$ 863,302
Security		\$ 408,395					\$ 408,395	\$ 497,981	\$ 491,300	\$ 319,000
Trial Court Operations Program	\$ 43,396,508	\$ 6,759,444	\$ 358,263		\$ 0		\$ 50,514,216	\$ 51,696,836	\$ 51,449,141	\$ 52,153,150
Enhanced Collections	\$ 405,805	\$ 330,117					\$ 735,922	\$ 1,035,955	\$ 970,656	\$ 983,173
Other Non-Court Operations		\$ 185,020					\$ 185,020	\$ 185,020	\$ 185,664	\$ 180,310
Non-Court Operations Program	\$ 405,805	\$ 515,137					\$ 920,942	\$ 1,220,975	\$ 1,156,320	\$ 1,163,483
Executive Office	\$ 1,572,200	\$ 11,301					\$ 1,583,502	\$ 1,512,465	\$ 1,593,290	\$ 1,596,230
Fiscal Services	\$ 1,999,086	\$ 531,358					\$ 2,530,444	\$ 1,664,182	\$ 2,479,708	\$ 1,764,235
Human Resources	\$ 1,458,334	\$ 151,561					\$ 1,609,895	\$ 1,040,579	\$ 1,688,982	\$ 1,079,160
Business & Facilities Services	\$ 387,648	\$ 2,035,331					\$ 2,422,979	\$ 4,329,139	\$ 2,029,255	\$ 2,559,464
Information Technology	\$ 2,216,120	\$ 2,698,482					\$ 4,914,602	\$ 5,967,394	\$ 4,663,604	\$ 5,002,550
Court Administration Program	\$ 7,633,388	\$ 5,428,033					\$ 13,061,422	\$ 14,513,759	\$ 12,454,840	\$ 12,001,639
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 51,435,702	\$ 12,702,615	\$ 358,263		\$ 0		\$ 64,496,580	\$ 67,431,570	\$ 65,060,301	\$ 65,318,272

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Fresno

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	1,143	-	1,143	-	-	-	-	-	-	1,143
Restricted	-	-	-	1,610,593	-	-	-	-	-	1,610,593
Committed	2,702,674	-	2,702,674	-	-	-	-	-	-	2,702,674
Assigned	-	508,396	508,396	-	-	-	-	-	-	508,396
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 2,703,817	\$ 508,396	\$ 3,212,213	\$ 1,610,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,822,806