

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

12-4-2019

Date

Fresno

Court

FY 19/20 1st Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Fresno

Court

FY 19/20 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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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Fresno

Court

FY 19/20 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)	508.90	490.40			

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 September									
Fiscal Year 2019/20									
	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	\$ (955,204)	\$ 1,577,318	\$ (814,616)				\$ 188,150	\$ (4,352)	\$ 441,959
Payroll	\$ (1,117)	\$ 0	\$ 0					\$ (1,117)	\$ (693)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 35,000							\$ 35,000	\$ 20,000
Other									
Distribution							\$ 121,750	\$ 121,750	\$ 130,282
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (96,720)	\$ (96,720)	\$ (74,909)
Credit Card									
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	\$ 13,149,911						\$ 11,413,308	\$ 24,563,219	\$ 22,178,823
Total Cash and Cash Equivalents	\$ 12,241,479	\$ 1,577,318	\$ (814,616)				\$ 11,626,488	\$ 24,630,669	\$ 22,708,707
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 3,287		\$ 0					\$ 3,287	\$ 1,181
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	\$ 17,486	\$ 0	\$ 17,041				\$ 0	\$ 34,527	\$ 32,137
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 52,887	\$ 0	\$ 401,876					\$ 454,763	\$ 701,951
Trust Due To/From							\$ 100,233	\$ 100,233	\$ 102,992
Distribution Due To/From							\$ 40,384	\$ 40,384	\$ 51,738
Civil Filing Fee Due To/From									
General Due To/From	\$ 4,825	\$ 0						\$ 4,825	\$ 2,807
Total Receivables	\$ 78,484	\$ 0	\$ 418,917				\$ 145,617	\$ 643,019	\$ 897,807
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	\$ 12,319,964	\$ 1,577,318	\$ (395,698)				\$ 11,772,106	\$ 25,273,689	\$ 23,606,513
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 167	\$ 0	\$ 0				\$ 0	\$ 167	\$ 0
Due to Other Funds	\$ 2,262	\$ 0	\$ 0				\$ 143,181	\$ 145,442	\$ 157,538
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 1,145,595	\$ 1,145,595	\$ 1,094,893
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 782,524	\$ 782,524	\$ 721,850
Due to Other Public Agencies									
Sales and Use Tax	\$ 713		\$ 0					\$ 713	\$ 20
Interest							\$ 19,381	\$ 19,381	\$ 17,074
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3,142	\$ 0	\$ 0				\$ 2,090,681	\$ 2,093,823	\$ 1,991,375
Civil							\$ 3,004,783	\$ 3,004,783	\$ 2,950,376
Criminal							\$ 6,554,091	\$ 6,554,091	\$ 5,927,742
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 94,414	\$ 94,414	\$ 52,374
Miscellaneous Trust									
Total Trust Deposits							\$ 9,653,287	\$ 9,653,287	\$ 8,930,492
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (42,217)		\$ 0					\$ (42,217)	\$ (54,044)
Deferred Compensation Payable	\$ 20,088							\$ 20,088	\$ 38,779
Deductions Payable	\$ 768,852							\$ 768,852	\$ 692,122
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 746,723	\$ 0	\$ 0					\$ 746,723	\$ 676,857
Revenue Collected in Advance	\$ 0		\$ 41,622					\$ 41,622	\$ 13,868
Liabilities For Deposits	\$ 34,797						\$ 27,901	\$ 62,698	\$ 62,146
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	\$ 34,797		\$ 41,622				\$ 28,137	\$ 104,556	\$ 76,249
Total Liabilities	\$ 784,662	\$ 0	\$ 41,622				\$ 11,772,106	\$ 12,598,390	\$ 11,674,974
Total Fund Balance	\$ 11,535,301	\$ 1,577,318	\$ (437,320)					\$ 12,675,299	\$ 11,931,540
Total Liabilities and Fund Balance	\$ 12,319,964	\$ 1,577,318	\$ (395,698)				\$ 11,772,106	\$ 25,273,689	\$ 23,606,513

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 2019/20											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2018/19	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
EVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 21,769,437	\$ 26,421					\$ 21,795,858	\$ 52,046,197	\$ 22,651,133	\$ 51,701,2	
Improvement and Modernization Fund	\$ (599)						\$ (599)	\$ 166,871	\$ (18,071)	\$ 125,9	
Judges' Compensation (0150019)	\$ 102,126						\$ 102,126	\$ 408,500	\$ 102,126	\$ 408,5	
Court Interpreter (0150037)	\$ 136,243						\$ 136,243	\$ 2,384,000	\$ 224,816	\$ 2,238,8	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 901,206						\$ 901,206	\$ 4,106,134	\$ 812,872	\$ 3,863,6	
Other Miscellaneous								\$ 3,340,363		\$ 3,340,3	
	\$ 22,908,413	\$ 26,421					\$ 22,934,834	\$ 62,452,065	\$ 23,772,875	\$ 61,678,6	
Grants											
AB 1058 Commissioner/Facilitator			\$ 71,954				\$ 71,954	\$ 2,622,392	\$ 374,054	\$ 2,638,3	
Other Judicial Council Grants			\$ 194,285				\$ 194,285	\$ 541,077	\$ 129,938	\$ 400,1	
Non-Judicial Council Grants			\$ 0				\$ 0	\$ 409,874	\$ 0	\$ 289,2	
			\$ 266,239				\$ 266,239	\$ 3,573,343	\$ 503,991	\$ 3,327,7	
Other Financing Sources											
Interest Income	\$ 31,958	\$ 320					\$ 32,278	\$ 278,681	\$ 5,963	\$ 147,7	
Investment Income											
Donations											
Local Fees	\$ 97,472	\$ 23,030					\$ 120,503	\$ 627,376	\$ 94,393	\$ 516,8	
Non-Fee Revenues											
Enhanced Collections		\$ 157,653					\$ 157,653	\$ 971,983	\$ 138,387	\$ 1,035,9	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 20,359					\$ 20,359	\$ 213,060	\$ 19,205	\$ 203,3	
Reimbursement Other	\$ 56,925	\$ 283					\$ 57,209	\$ 385,459	\$ 61,110	\$ 416,2	
Sale of Fixed Assets											
Other Miscellaneous	\$ 28,915						\$ 28,915	\$ 158,000	\$ 22,643	\$ 140,5	
	\$ 215,271	\$ 201,646					\$ 416,916	\$ 2,634,559	\$ 341,700	\$ 2,460,7	
Total Revenues	\$ 23,123,684	\$ 228,067	\$ 266,239				\$ 23,617,989	\$ 68,659,967	\$ 24,618,567	\$ 67,467,1	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 6,305,184	\$ 76,257	\$ 153,780				\$ 6,535,221	\$ 29,463,674	\$ 5,945,777	\$ 27,770,7	
Temp Help	\$ 37,012		\$ 300				\$ 37,312	\$ 25,247	\$ 385,038	\$ 25,2	
Overtime	\$ 6,374	\$ 808					\$ 7,183	\$ 60,000	\$ 4,448	\$ 60,0	
Staff Benefits	\$ 5,338,284	\$ 75,901	\$ 451,852				\$ 5,866,037	\$ 25,985,275	\$ 5,472,677	\$ 23,861,6	
	\$ 11,686,853	\$ 152,967	\$ 605,932				\$ 12,445,752	\$ 55,534,196	\$ 11,807,941	\$ 51,717,7	
Operating Expenses and Equipment											
General Expense	\$ 69,480	\$ 368	\$ 4,091				\$ 73,940	\$ 1,250,056	\$ 65,160	\$ 1,069,8	
Printing	\$ 14,615						\$ 14,615	\$ 102,000	\$ 14,644	\$ 90,4	
Telecommunications	\$ 23,415		\$ 3				\$ 23,418	\$ 498,980	\$ 40,784	\$ 417,9	
Postage	\$ 55,894		\$ 142				\$ 56,036	\$ 321,663	\$ 80,792	\$ 308,3	
Insurance	\$ 5,724						\$ 5,724	\$ 45,330	\$ 6,386	\$ 44,1	
In-State Travel	\$ 14,580		\$ 980				\$ 15,559	\$ 76,343	\$ 7,161	\$ 90,6	
Out-of-State Travel	\$ 790		\$ 0				\$ 790	\$ 7,749	\$ 683	\$ 3,9	
Training	\$ 7,227		\$ 5,280				\$ 12,507	\$ 49,550	\$ 5,344	\$ 52,2	
Security Services	\$ 2,238		\$ 57,462				\$ 59,700	\$ 402,725	\$ 62,110	\$ 392,3	
Facility Operations	\$ 448,373						\$ 448,373	\$ 3,199,605	\$ 403,436	\$ 3,144,1	
Utilities	\$ 9,780						\$ 9,780	\$ 31,956	\$ 9,475	\$ 31,9	
Contracted Services	\$ 1,491,347	\$ 108,007	\$ 41,414				\$ 1,640,767	\$ 7,241,633	\$ 1,660,676	\$ 6,810,6	
Consulting and Professional Services	\$ 407						\$ 407	\$ 50,330	\$ 2,141	\$ 64,7	
Information Technology	\$ 858,919						\$ 858,919	\$ 1,397,644	\$ 341,605	\$ 2,104,0	
Major Equipment	\$ 23,866						\$ 23,866	\$ 131,987	\$ 79,820	\$ 665,4	
Other Items of Expense	\$ 1,965		\$ 660				\$ 2,625	\$ 12,900	\$ 3,274	\$ 20,0	
	\$ 3,028,620	\$ 108,375	\$ 110,031				\$ 3,247,026	\$ 14,820,451	\$ 2,783,491	\$ 15,310,7	
Special Items of Expense											
Grand Jury	\$ (33)						\$ (33)	\$ 350	\$ 0	\$ 3	
Jury Costs	\$ 72,720						\$ 72,720	\$ 373,400	\$ 79,891	\$ 402,7	
Judgments, Settlements and Claims											
Debt Service											
Other	\$ 31						\$ 31				
Capital Costs											
Internal Cost Recovery	\$ (13,032)		\$ 13,032				\$ 0	\$ 0	\$ 0	\$	
Prior Year Expense Adjustment											
	\$ 59,687		\$ 13,032				\$ 72,719	\$ 373,750	\$ 79,891	\$ 403,0	
Total Expenditures	\$ 14,775,160	\$ 261,341	\$ 728,995				\$ 15,765,496	\$ 70,728,397	\$ 14,671,323	\$ 67,431,5	
Excess (Deficit) of Revenues Over Expenditures	\$ 8,348,524	\$ (33,275)	\$ (462,756)				\$ 7,852,493	\$ (2,068,430)	\$ 9,947,244	\$ 35,5	
Operating Transfers In (Out)	\$ (25,436)		\$ 25,436				\$ 0	\$ 0		\$	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,212,213	\$ 1,610,593	\$ 0				\$ 4,822,806	\$ 4,822,806	\$ 1,984,296	\$ 1,984,2	
Ending Balance (Deficit)	\$ 11,535,301	\$ 1,577,318	\$ (437,320)				\$ 12,675,299	\$ 2,754,376	\$ 11,931,540	\$ 2,019,8	

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

	For the month ended September									
	Fiscal Year 2019/20								2018/19	
	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	\$ 3,611,135	\$ 148,234	\$ 31				\$ 3,759,399	\$ 16,321,063	\$ 2,984,940	\$ 15,206,167
Traffic & Other Infractions	\$ 650,209	\$ 2,237					\$ 652,446	\$ 3,439,223	\$ 703,584	\$ 3,270,114
Other Criminal Cases	\$ 1,959,075	\$ 72,556					\$ 2,031,631	\$ 9,691,966	\$ 2,384,572	\$ 8,907,504
Civil	\$ 1,030,419	\$ 52,576					\$ 1,082,995	\$ 4,992,828	\$ 1,063,399	\$ 4,533,764
Family & Children Services	\$ 1,415,054	\$ 68,537			\$ 0		\$ 1,483,592	\$ 7,255,387	\$ 1,413,076	\$ 6,429,148
Probate, Guardianship & Mental Health Services	\$ 462,775	\$ 3,882					\$ 466,657	\$ 1,880,751	\$ 452,531	\$ 1,892,248
Juvenile Dependency Services	\$ 117,812	\$ 1,035,045					\$ 1,152,858	\$ 4,123,212	\$ 1,127,982	\$ 3,510,392
Juvenile Delinquency Services	\$ 91,136	\$ 8,287					\$ 99,423	\$ 598,155	\$ 137,174	\$ 531,910
Other Court Operations	\$ 751,235	\$ 16,458					\$ 767,693	\$ 3,322,929	\$ 623,164	\$ 3,758,251
Court Interpreters	\$ 305,975	\$ 197,413					\$ 503,388	\$ 2,384,000	\$ 448,773	\$ 2,238,818
Jury Services	\$ 102,640	\$ 8,776	\$ 72,688				\$ 184,103	\$ 933,625	\$ 201,080	\$ 920,539
Security		\$ 64,597					\$ 64,597		\$ 55,893	\$ 497,981
Trial Court Operations Program	\$ 10,497,465	\$ 1,678,599	\$ 72,719		\$ 0		\$ 12,248,782	\$ 54,943,139	\$ 11,596,168	\$ 51,696,836
Enhanced Collections	\$ 107,765	\$ 46,135					\$ 153,900	\$ 971,983	\$ 167,714	\$ 1,035,955
Other Non-Court Operations		\$ 12,829					\$ 12,829	\$ 119,539	\$ 16,636	\$ 185,020
Non-Court Operations Program	\$ 107,765	\$ 58,964					\$ 166,729	\$ 1,091,522	\$ 184,350	\$ 1,220,975
Executive Office	\$ 526,995	\$ 1,562					\$ 528,557	\$ 2,467,684	\$ 371,285	\$ 1,512,465
Fiscal Services	\$ 437,344	\$ 167,138					\$ 604,482	\$ 1,576,076	\$ 544,534	\$ 1,664,182
Human Resources	\$ 319,764	\$ 23,957					\$ 343,721	\$ 1,165,287	\$ 394,543	\$ 1,040,579
Business & Facilities Services	\$ 96,258	\$ 403,283					\$ 499,541	\$ 4,287,880	\$ 542,455	\$ 4,329,139
Information Technology	\$ 460,162	\$ 913,523					\$ 1,373,685	\$ 5,196,809	\$ 1,037,989	\$ 5,967,394
Court Administration Program	\$ 1,840,522	\$ 1,509,463					\$ 3,349,986	\$ 14,693,736	\$ 2,890,806	\$ 14,513,759
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 12,445,752	\$ 3,247,026	\$ 72,719		\$ 0		\$ 15,765,496	\$ 70,728,397	\$ 14,671,323	\$ 67,431,570