

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



Date

Fresno

Court

FY 21/22 4th Qtr.

Fiscal Year and Ending Quarter

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

Fresno

Court

FY 21/22 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)	518.88	464.95	471.15	459.05	471.45

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 21/22 4th Qtr.

Fiscal Year and Ending Quarter

FOOTNOTES

1	Constraints displayed in the Balance Sheet statement do not reflect updated balances at the end of the fiscal year.
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Superior Court of California, County of Fresno
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended June								2020/21
	Fiscal Year 2021/22								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (5,841,654)	\$ 5,613,225	\$ 0				\$ 184,472	\$ (43,958)	\$ 582,357
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 35,000							\$ 35,000	\$ 34,056
Other									
Distribution							\$ 76,176	\$ 76,176	\$ 147,016
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (38,534)	\$ (38,534)	\$ (39,812)
Credit Card									
Cash on Hand	\$ 13,190							\$ 13,190	\$ 13,190
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 6,575,908						\$ 10,962,320	\$ 17,538,228	\$ 14,157,518
Total Cash and Cash Equivalents	\$ 782,444	\$ 5,613,225	\$ 0				\$ 11,184,434	\$ 17,580,102	\$ 14,894,326
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 18,329	\$ 9,406						\$ 27,735	\$ 3,432
Accounts Receivable - General	\$ 2,247							\$ 2,247	\$ 2,149
Dishonored Checks									
Due From Employee	\$ 14,219							\$ 14,219	\$ 1,890
Civil Jury Fees									
Trust							\$ 5,000	\$ 5,000	\$ 5,000
Due From Other Funds	\$ 1,073,711							\$ 1,073,711	\$ 775,366
Due From Other Governments	\$ 623,577		\$ 301,056					\$ 924,633	\$ 928,464
Due From Other Courts	\$ 0							\$ 0	\$ 1,221
Due From State	\$ 1,816,104	\$ 68,122	\$ 690,575					\$ 2,574,800	\$ 1,865,673
Trust Due To/From							\$ 222,943	\$ 222,943	\$ 170,271
Distribution Due To/From							\$ 21,707	\$ 21,707	\$ 42,322
Civil Filing Fee Due To/From									
General Due To/From	\$ 11,999	\$ 286,925						\$ 298,923	\$ 214,192
Total Receivables	\$ 3,560,185	\$ 364,453	\$ 991,631				\$ 249,650	\$ 5,165,919	\$ 4,009,981
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 4,342,629	\$ 5,977,677	\$ 991,631				\$ 11,434,084	\$ 22,746,021	\$ 18,904,305
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 304,603	\$ 58,256	\$ 13,721					\$ 376,580	\$ 131,799
Accounts Payable - General	\$ 16,282	\$ 0	\$ 0				\$ 0	\$ 16,282	\$ 3,663
Due to Other Funds	\$ 3,348	\$ 235,400	\$ 838,311				\$ 540,226	\$ 1,817,285	\$ 1,202,152
Due to Other Courts									
Due to State	\$ 851,931							\$ 851,931	\$ 3,231,222
TC145 Liability							\$ 1,313,117	\$ 1,313,117	\$ 985,576
Due to Other Governments	\$ 21,311		\$ 105,048					\$ 126,359	\$ 44,753
AB145 Due to Other Government Agency							\$ 768,788	\$ 768,788	\$ 613,952
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 599	\$ 599	\$ 3
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,197,474	\$ 293,656	\$ 957,080				\$ 2,622,731	\$ 5,070,942	\$ 6,213,111
Civil							\$ 2,963,520	\$ 2,963,520	\$ 3,685,219
Criminal							\$ 5,743,078	\$ 5,743,078	\$ 6,050,940
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 52,060	\$ 52,060	\$ 115,947
Miscellaneous Trust									
Total Trust Deposits							\$ 8,758,658	\$ 8,758,658	\$ 9,852,106
Accrued Payroll	\$ 2,584,770	\$ 33,731	\$ 118,238					\$ 2,736,738	\$ 2,386,358
Benefits Payable	\$ 119							\$ 119	\$ 0
Deferred Compensation Payable	\$ 25							\$ 25	\$ 0
Deductions Payable	\$ 19,574							\$ 19,574	\$ 1,137
Payroll Clearing	\$ (1,054,992)	\$ (27,526)	\$ (84,455)					\$ (1,166,974)	\$ (725,623)
Total Payroll Liabilities	\$ 1,549,496	\$ 6,204	\$ 33,782					\$ 1,589,482	\$ 1,661,971
Revenue Collected in Advance	\$ 0	\$ 4,438,251	\$ 0					\$ 4,438,251	\$ 0
Liabilities For Deposits	\$ 112,283		\$ 768				\$ 52,460	\$ 165,511	\$ 121,167
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	\$ 112,283	\$ 4,438,251	\$ 768				\$ 52,696	\$ 4,603,998	\$ 121,403
Total Liabilities	\$ 2,859,253	\$ 4,738,112	\$ 991,631				\$ 11,434,084	\$ 20,023,095	\$ 17,848,491
Total Fund Balance	\$ 1,483,376	\$ 1,239,565	\$ 0					\$ 2,722,941	\$ 1,055,814
Total Liabilities and Fund Balance	\$ 4,342,629	\$ 5,977,677	\$ 991,631				\$ 11,434,084	\$ 22,746,021	\$ 18,904,305

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 2021/22							2020/21		
	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						
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 58,216,512	\$ 191,120					\$ 58,407,632	\$ 59,298,478	\$ 51,653,240	\$ 51,509,001
Improvement and Modernization Fund	\$ 168,600						\$ 168,600	\$ 177,545	\$ 137,472	\$ 125,897
Judges' Compensation (0150019)	\$ 405,741						\$ 405,741	\$ 405,385	\$ 381,000	\$ 385,024
Court Interpreter (0150037)	\$ 2,403,915						\$ 2,403,915	\$ 2,391,734	\$ 2,297,411	\$ 2,183,197
Civil Coordination Reimbursement (0150091)	\$ 4,673,644						\$ 4,673,644	\$ 4,706,134	\$ 4,208,453	\$ 4,227,518
MOU Reimbursements (0150010 and General)	\$ 3,340,363	\$ 449,453					\$ 3,789,816	\$ 5,474,994	\$ 3,340,383	\$ 3,340,383
Other Miscellaneous										
	\$ 69,208,776	\$ 640,573					\$ 69,849,348	\$ 72,442,270	\$ 61,828,939	\$ 61,771,100
Grants										
AB 1058 Commissioner/Facilitator			\$ 2,582,456				\$ 2,582,456	\$ 2,578,648	\$ 2,340,079	\$ 2,239,961
Other Judicial Council Grants			\$ 381,132				\$ 381,132	\$ 315,959	\$ 412,536	\$ 438,361
Non-Judicial Council Grants	\$ 0		\$ 615,391				\$ 615,391	\$ 640,582	\$ 419,944	\$ 547,189
	\$ 0		\$ 3,578,979				\$ 3,578,979	\$ 3,535,189	\$ 3,172,559	\$ 3,225,521
Other Financing Sources										
Interest Income	\$ 35,096	\$ 4,037					\$ 39,133	\$ 40,000	\$ 39,337	\$ 50,000
Investment Income	\$ 0						\$ 0			
Donations	\$ 120,855	\$ 83,875					\$ 204,730	\$ 209,988	\$ 378,298	\$ 380,200
Local Fees										
Non-Fee Revenues										
Enhanced Collections		\$ 1,288,679					\$ 1,288,679	\$ 1,200,000	\$ 875,519	\$ 831,983
Escheatment										
Prior Year Revenue	\$ 12,102	\$ (102,475)					\$ (90,374)		\$ 3,099	
County Program - Restricted		\$ 161,922					\$ 161,922	\$ 170,000	\$ 164,588	\$ 201,000
Reimbursement Other	\$ 888,339	\$ 3,036					\$ 891,375	\$ 785,033	\$ 968,312	\$ 735,600
Sale of Fixed Assets										
Other Miscellaneous	\$ 514,476						\$ 514,476	\$ 215,000	\$ 612,532	\$ 605,500
	\$ 1,570,868	\$ 1,439,078					\$ 3,009,943	\$ 2,820,021	\$ 3,041,696	\$ 2,804,283
Total Revenues	\$ 70,778,644	\$ 2,079,649	\$ 3,578,979				\$ 76,438,272	\$ 78,597,480	\$ 66,043,083	\$ 67,800,904
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 30,536,710	\$ 483,241	\$ 1,387,932				\$ 32,367,883	\$ 32,559,882	\$ 29,773,914	\$ 29,813,755
Temp Help	\$ 164,864	\$ 26,020					\$ 190,884	\$ 34,320	\$ 292,339	\$ 25,377
Overtime	\$ 178,173	\$ 5,200					\$ 183,373		\$ 100,233	
Staff Benefits	\$ 26,303,587	\$ 385,539	\$ 1,167,410				\$ 27,856,537	\$ 28,006,366	\$ 27,772,845	\$ 27,840,747
	\$ 57,183,134	\$ 880,001	\$ 2,555,342				\$ 60,618,477	\$ 60,600,368	\$ 57,830,131	\$ 57,879,879
Operating Expenses and Equipment										
General Expense	\$ 737,590	\$ 136,177	\$ 61,425				\$ 935,192	\$ 904,764	\$ 572,340	\$ 639,036
Printing	\$ 47,938						\$ 47,938	\$ 78,500	\$ 67,792	\$ 66,500
Telecommunications	\$ 255,382	\$ 530	\$ 9,087				\$ 264,999	\$ 310,000	\$ 139,054	\$ 140,760
Postage	\$ 270,662		\$ 862				\$ 271,524	\$ 251,775	\$ 126,982	\$ 130,625
Insurance	\$ 84,091						\$ 84,091	\$ 74,851	\$ 69,110	\$ 59,825
In-State Travel	\$ 26,234		\$ 1,560				\$ 27,794	\$ 20,100	\$ 11,287	\$ 32,002
Out-of-State Travel								\$ 4,749		\$ 4,749
Training	\$ 30,966		\$ 925				\$ 31,891	\$ 27,000	\$ 11,584	\$ 12,003
Security Services	\$ 9,862		\$ 291,885				\$ 301,747	\$ 307,737	\$ 389,243	\$ 382,237
Facility Operations	\$ 1,822,201						\$ 1,822,201	\$ 1,789,788	\$ 2,677,144	\$ 2,684,198
Utilities	\$ 36,454						\$ 36,454	\$ 34,000	\$ 29,654	\$ 34,000
Contracted Services	\$ 6,617,716	\$ 822,366	\$ 490,766				\$ 7,930,848	\$ 7,844,981	\$ 6,176,992	\$ 6,119,821
Consulting and Professional Services	\$ 33,177						\$ 33,177	\$ 1,661,326	\$ 24,253	\$ 44,130
Information Technology	\$ 1,305,729	\$ 645					\$ 1,306,374	\$ 1,300,822	\$ 1,274,734	\$ 1,284,298
Major Equipment	\$ 741,027		\$ 13,351				\$ 754,377	\$ 862,465	\$ 547,538	\$ 547,534
Other Items of Expense	\$ 56,457		\$ 71				\$ 56,528	\$ 11,600	\$ 18,207	\$ 11,300
	\$ 12,075,485	\$ 959,719	\$ 869,931				\$ 13,905,135	\$ 15,484,458	\$ 12,135,901	\$ 12,172,816
Special Items of Expense										
Grand Jury	\$ 334						\$ 334	\$ 350	\$ 336	\$ 350
Jury Costs	\$ 247,199						\$ 247,199	\$ 300,000	\$ 208,845	\$ 205,000
Judgements, Settlements and Claims										
Debt Service										
Other										
Capital Costs										
Internal Cost Recovery	\$ (469,311)	\$ 48,468	\$ 420,843				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ (221,779)	\$ 48,468	\$ 420,843				\$ 247,592	\$ 300,350	\$ 209,182	\$ 205,350
Total Expenditures	\$ 69,036,640	\$ 1,868,188	\$ 3,546,116				\$ 74,771,144	\$ 76,385,178	\$ 70,264,215	\$ 70,056,045
Excess (Deficit) of Revenues Over Expenditures	\$ 1,742,004	\$ 191,460	\$ (267,137)				\$ 1,667,127	\$ 2,212,304	\$ (2,241,151)	\$ (2,257,141)
Operating Transfers In (Out)	\$ (267,137)		\$ 267,137				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 7,710	\$ 1,048,105	\$ 0				\$ 1,055,814	\$ 1,055,814	\$ 3,299,966	\$ 3,296,966
Ending Balance (Deficit)	\$ 1,489,376	\$ 1,259,565	\$ 0				\$ 2,722,041	\$ 3,268,118	\$ 1,055,814	\$ 1,039,826

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

	For the month ended June									
	Fiscal Year 2021/22							2020/21		
	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	\$ 16,781,286	\$ 832,255					\$ 17,613,541	\$ 16,646,607	\$ 16,165,599	\$ 14,658,014
Traffic & Other Infractions	\$ 3,453,942	\$ 28,467					\$ 3,482,410	\$ 3,541,559	\$ 3,212,732	\$ 4,009,641
Other Criminal Cases	\$ 8,810,364	\$ 539,577					\$ 9,349,941	\$ 11,750,273	\$ 9,319,284	\$ 9,167,456
Civil	\$ 4,471,848	\$ 197,311			\$ 0		\$ 4,669,159	\$ 5,017,571	\$ 4,582,138	\$ 4,698,971
Family & Children Services	\$ 6,748,692	\$ 315,161					\$ 7,063,853	\$ 7,104,676	\$ 6,197,021	\$ 7,109,600
Probate, Guardianship & Mental Health Services	\$ 2,315,811	\$ 10,351					\$ 2,326,162	\$ 2,131,346	\$ 2,190,604	\$ 2,193,447
Juvenile Dependency Services	\$ 686,509	\$ 4,028,587					\$ 4,715,096	\$ 4,789,496	\$ 3,893,331	\$ 3,987,743
Juvenile Delinquency Services	\$ 387,761	\$ 43,948					\$ 431,708	\$ 363,613	\$ 514,000	\$ 591,314
Other Court Operations	\$ 5,591,646	\$ 24,662					\$ 5,616,307	\$ 5,872,569	\$ 5,296,545	\$ 5,923,245
Court Interpreters	\$ 1,396,474	\$ 1,081,357					\$ 2,477,831	\$ 2,481,155	\$ 2,208,908	\$ 2,183,197
Jury Services	\$ 410,616	\$ 116,335	\$ 247,532				\$ 774,483	\$ 776,115	\$ 684,960	\$ 729,224
Security		\$ 354,608					\$ 354,608	\$ 312,600	\$ 384,285	
Trial Court Operations Program	\$ 51,054,947	\$ 7,572,619	\$ 247,532			\$ 0	\$ 58,875,099	\$ 60,787,580	\$ 54,649,407	\$ 56,251,852
Enhanced Collections	\$ 520,917	\$ 668,324					\$ 1,189,241	\$ 1,200,000	\$ 875,967	\$ 831,983
Other Non-Court Operations									\$ (268)	
Non-Court Operations Program	\$ 520,917	\$ 668,324					\$ 1,189,241	\$ 1,200,000	\$ 875,719	\$ 831,983
Executive Office	\$ 2,884,825	\$ 4,999					\$ 2,889,824	\$ 2,821,472	\$ 2,878,167	\$ 2,911,086
Fiscal Services	\$ 2,114,915	\$ 576,288					\$ 2,691,203	\$ 2,848,621	\$ 2,534,160	\$ 1,756,570
Human Resources	\$ 1,350,505	\$ 77,682				\$ 0	\$ 1,428,187	\$ 1,101,498	\$ 1,549,609	\$ 1,010,219
Business & Facilities Services	\$ 407,410	\$ 2,066,984					\$ 2,474,394	\$ 2,163,176	\$ 3,104,489	\$ 3,534,012
Information Technology	\$ 2,284,958	\$ 2,938,239					\$ 5,223,197	\$ 5,462,829	\$ 4,692,663	\$ 4,762,323
Court Administration Program	\$ 9,042,613	\$ 5,664,192				\$ 0	\$ 14,706,805	\$ 14,397,598	\$ 14,759,088	\$ 13,974,210
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 60,618,477	\$ 13,905,135	\$ 247,532			\$ 0	\$ 74,771,144	\$ 76,385,176	\$ 70,284,215	\$ 70,058,045

Constraints on Fiscal Year-End Fund Balance - Summary

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	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	1,239,565	-	-	-	-	1,239,565	
Committed	112,255	-	112,255	-	-	-	-	-	112,255	
Assigned	1,371,122	-	1,371,122	-	-	-	-	-	1,371,122	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 1,483,376	\$ -	\$ 1,483,376	\$ 1,239,565	\$ -	\$ -	\$ -	\$ -	\$ 2,722,941	