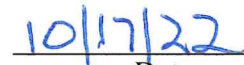


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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 22/23 1st Qtr.

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

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court

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Fiscal Year and Ending Quarter

### FOOTNOTES

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3	
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

<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  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

For the month ended September											
Fiscal Year 2022/23									2021/22		
	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	\$ 26,978,799	\$ 15,639					\$ 26,994,438		\$ 23,642,858	\$ 59,286,478	
Improvement and Modernization Fund	\$ 0						\$ 0		\$ (125,997)	\$ 177,545	
Judges' Compensation (0150019)	\$ 106,875						\$ 106,875		\$ 106,875	\$ 405,385	
Court Interpreter (0150037)	\$ 421,028						\$ 421,028		\$ 399,564	\$ 2,391,734	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,101,581						\$ 1,101,581		\$ 1,135,214	\$ 4,706,134	
Other Miscellaneous		\$ 6,148,995					\$ 6,148,995			\$ 5,474,994	
	\$ 28,608,282	\$ 6,164,634					\$ 34,772,917		\$ 25,158,514	\$ 72,442,270	
Grants											
AB 1058 Commissioner/Facilitator			\$ 386,925				\$ 386,925		\$ 0	\$ 2,578,648	
Other Judicial Council Grants			\$ 56,279				\$ 56,279		\$ 39,113	\$ 315,959	
Non-Judicial Council Grants			\$ (132)				\$ (132)		\$ (1,491)	\$ 640,582	
			\$ 443,072				\$ 443,072		\$ 37,622	\$ 3,535,189	
Other Financing Sources											
Interest Income	\$ 57,361	\$ 22,854					\$ 80,215		\$ 101	\$ 40,000	
Investment Income											
Donations											
Local Fees	\$ 786	\$ 11,165					\$ 11,951		\$ 64,701	\$ 209,988	
Non-Fee Revenues											
Enhanced Collections		\$ 126,938					\$ 126,938		\$ 250,952	\$ 1,200,000	
Escheatment											
Prior Year Revenue	\$ 612	\$ 0					\$ 612		\$ (126,311)		
County Program - Restricted		\$ 13,983					\$ 13,983		\$ 14,346	\$ 170,000	
Reimbursement Other	\$ (452,487)	\$ 448	\$ 62,611				\$ (389,428)		\$ (677,009)	\$ 785,033	
Sale of Fixed Assets											
Other Miscellaneous	\$ (245,737)						\$ (245,737)		\$ 58,833	\$ 215,000	
	\$ (639,465)	\$ 175,388	\$ 62,611				\$ (401,466)		\$ (414,387)	\$ 2,620,021	
<b>Total Revenues</b>	\$ 27,968,817	\$ 6,340,023	\$ 505,683				\$ 34,814,523		\$ 24,781,750	\$ 78,597,480	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 8,055,990	\$ 187,777	\$ 302,686				\$ 8,546,453		\$ 6,604,719	\$ 32,559,682	
Temp Help	\$ 38,022	\$ 14,500					\$ 52,522		\$ 40,072	\$ 34,320	
Overtime	\$ 37,553	\$ 6,954					\$ 44,508		\$ 14,991		
Staff Benefits	\$ 6,857,145	\$ 159,490	\$ 235,589				\$ 7,252,224		\$ 6,425,502	\$ 28,006,366	
	\$ 14,988,711	\$ 368,722	\$ 538,275				\$ 15,895,707		\$ 13,085,284	\$ 60,600,368	
Operating Expenses and Equipment											
General Expense	\$ 49,572		\$ 1,130				\$ 50,702		\$ 109,979	\$ 904,764	
Printing	\$ 11,007		\$ 8				\$ 11,015		\$ 11,569	\$ 78,500	
Telecommunications	\$ 35,457	\$ 3,649	\$ 19				\$ 39,125		\$ 44,849	\$ 310,000	
Postage	\$ 108,367		\$ 449				\$ 108,816		\$ 110,244	\$ 251,775	
Insurance	\$ 17,835						\$ 17,835		\$ 14,328	\$ 74,851	
In-State Travel	\$ 3,497						\$ 3,497		\$ 685	\$ 20,100	
Out-of-State Travel	\$ 1,394						\$ 1,394			\$ 4,749	
Training	\$ 5,722						\$ 5,722		\$ 14,933	\$ 27,000	
Security Services	\$ 2,250		\$ 49,109				\$ 51,359		\$ 76,078	\$ 307,737	
Facility Operations	\$ 476,829						\$ 476,829		\$ 530,369	\$ 1,789,788	
Utilities	\$ 13,312						\$ 13,312		\$ 7,647	\$ 34,000	
Contracted Services	\$ 2,017,987	\$ 100,763	\$ 55,024				\$ 2,173,774		\$ 1,737,841	\$ 7,844,981	
Consulting and Professional Services	\$ 0						\$ 0		\$ 12,912	\$ 1,661,326	
Information Technology	\$ 527,991						\$ 527,991		\$ 324,458	\$ 1,300,822	
Major Equipment	\$ 880,949						\$ 880,949		\$ 26,145	\$ 862,465	
Other Items of Expense	\$ 8,161		\$ 74				\$ 8,235		\$ 1,612	\$ 11,600	
	\$ 4,160,330	\$ 104,412	\$ 105,813				\$ 4,370,555		\$ 3,023,649	\$ 15,484,458	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0			\$ 350	
Jury Costs	\$ 57,635						\$ 57,635		\$ 58,546	\$ 300,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (74,364)	\$ 20,477	\$ 53,887				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 68,765	\$ 1,201,395					\$ 1,270,160				
	\$ 52,036	\$ 1,221,872	\$ 53,887				\$ 1,327,794		\$ 58,546	\$ 300,350	
<b>Total Expenditures</b>	\$ 19,201,077	\$ 1,695,005	\$ 697,974				\$ 21,594,057		\$ 16,167,479	\$ 76,385,176	
Excess (Deficit) of Revenues Over Expenditures	\$ 8,767,740	\$ 4,645,017	\$ (192,291)				\$ 13,220,466		\$ 8,614,271	\$ 2,212,304	
Operating Transfers In (Out)	\$ 62,611		\$ (62,611)				\$ 0		\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,483,376	\$ 1,239,565	\$ 0				\$ 2,722,941	\$ 2,722,941	\$ 1,055,814	\$ 1,055,814	
Ending Balance (Deficit)	\$ 10,313,728	\$ 5,884,582	\$ (254,902)				\$ 15,943,407	\$ 2,722,941	\$ 9,670,085	\$ 3,268,118	

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

For the month ended September

Fiscal Year 2022/23 2021/22

	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	\$ 4,227,431	\$ 194,769				\$ (1,482)	\$ 4,420,718		\$ 3,693,753	\$ 16,646,607
Traffic & Other Infractions	\$ 897,212	\$ 609				\$ 378	\$ 898,199		\$ 746,731	\$ 3,541,559
Other Criminal Cases	\$ 2,328,786	\$ 102,840				\$ 1,201,664	\$ 3,633,290		\$ 1,930,896	\$ 11,750,273
Civil	\$ 1,115,169	\$ 58,191				\$ 8,167	\$ 1,181,528		\$ 1,012,963	\$ 5,017,571
Family & Children Services	\$ 1,733,269	\$ 48,150			\$ 0	\$ 205	\$ 1,781,624		\$ 1,354,274	\$ 7,104,676
Probate, Guardianship & Mental Health Services	\$ 593,255	\$ 1,599					\$ 594,853		\$ 483,906	\$ 2,131,346
Juvenile Dependency Services	\$ 211,512	\$ 1,342,993				\$ 361	\$ 1,554,865		\$ 1,154,981	\$ 4,789,496
Juvenile Delinquency Services	\$ 91,178	\$ 13,008				\$ 82	\$ 104,268		\$ 126,682	\$ 363,613
Other Court Operations	\$ 1,492,167	\$ 1,696				\$ 500	\$ 1,494,363		\$ 1,107,476	\$ 5,872,569
Court Interpreters	\$ 294,658	\$ 273,891				\$ 156	\$ 568,705		\$ 514,309	\$ 2,481,155
Jury Services	\$ 85,992	\$ 35,697	\$ 57,635			\$ 509	\$ 179,833		\$ 189,736	\$ 776,115
Security		\$ 49,109				\$ 2	\$ 49,111		\$ 91,886	\$ 312,600
Trial Court Operations Program	\$ 13,070,627	\$ 2,122,553	\$ 57,635		\$ 0	\$ 1,210,542	\$ 16,461,357		\$ 12,407,593	\$ 60,787,580
Enhanced Collections	\$ 137,769	\$ 43,888					\$ 181,657		\$ 180,176	\$ 1,200,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 137,769	\$ 43,888					\$ 181,657		\$ 180,176	\$ 1,200,000
Executive Office	\$ 815,701	\$ 2,255				\$ 249	\$ 818,205		\$ 703,380	\$ 2,821,472
Fiscal Services	\$ 545,521	\$ 169,231			\$ 0		\$ 714,751		\$ 613,756	\$ 2,848,621
Human Resources	\$ 674,348	\$ 45,172				\$ 165	\$ 719,684		\$ 667,462	\$ 1,101,498
Business & Facilities Services	\$ 87,987	\$ 429,588				\$ 57,244	\$ 574,819		\$ 627,737	\$ 2,163,176
Information Technology	\$ 563,756	\$ 1,557,868				\$ 1,960	\$ 2,123,583		\$ 967,376	\$ 5,462,829
Court Administration Program	\$ 2,687,311	\$ 2,204,113			\$ 0	\$ 59,618	\$ 4,951,042		\$ 3,579,710	\$ 14,397,596
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 15,895,707	\$ 4,370,555	\$ 57,635		\$ 0	\$ 1,270,160	\$ 21,594,057		\$ 16,167,479	\$ 76,385,176

Superior Court of California, County of Fresno  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended September									
Fiscal Year 2022/23									2021/22
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (4,938,017)	\$ 5,787,531	\$ (931,524)				\$ 179,183	\$ 97,173	\$ 107,874
Payroll	\$ (4,268)	\$ 0	\$ 0					\$ (4,268)	\$ (4,902)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 35,000							\$ 35,000	\$ 35,000
Other									
Distribution							\$ 54,187	\$ 54,187	\$ 93,998
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (179,184)	\$ (179,184)	\$ (38,665)
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	\$ 16,158,691						\$ 9,716,740	\$ 25,875,430	\$ 22,841,087
Total Cash and Cash Equivalents	\$ 11,264,596	\$ 5,787,531	\$ (931,524)				\$ 9,770,926	\$ 25,891,528	\$ 23,047,583
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 2,412							\$ 2,412	\$ 1,068
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust							\$ 5,000	\$ 5,000	\$ 5,000
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 4,565		\$ 0					\$ 4,565	\$ 8,257
Due From Other Courts									\$ 0
Due From State	\$ 12,075	\$ 0	\$ 677,390					\$ 689,465	\$ 47,457
Trust Due To/From							\$ 303,369	\$ 303,369	\$ 430,591
Distribution Due To/From							\$ 71,747	\$ 71,747	\$ 201,606
Civil Filing Fee Due To/From									
General Due To/From	\$ 16,076	\$ 97,052						\$ 113,128	\$ 111,269
Total Receivables	\$ 35,128	\$ 97,052	\$ 677,390				\$ 380,116	\$ 1,189,686	\$ 805,246
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	\$ 11,299,724	\$ 5,884,582	\$ (254,134)				\$ 10,151,042	\$ 27,081,213	\$ 23,852,829
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 5,084	\$ 0	\$ 0				\$ 3	\$ 5,087	\$ 5,500
Due to Other Funds	\$ 5,000	\$ 0	\$ 0				\$ 483,244	\$ 488,244	\$ 743,465
Due to Other Courts									
Due to State	\$ 849,946							\$ 849,946	\$ 0
TC145 Liability							\$ 880,420	\$ 880,420	\$ 1,036,646
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 686,349	\$ 686,349	\$ 720,649
Due to Other Public Agencies									
Sales and Use Tax	\$ 258							\$ 258	\$ 46
Interest							\$ 18,502	\$ 18,502	\$ 48
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 860,288	\$ 0	\$ 0				\$ 2,068,518	\$ 2,928,806	\$ 2,506,354
Civil							\$ 2,498,920	\$ 2,498,920	\$ 3,770,529
Criminal							\$ 5,472,278	\$ 5,472,278	\$ 6,018,359
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 58,445	\$ 58,445	\$ 115,979
Miscellaneous Trust									
Total Trust Deposits							\$ 8,029,643	\$ 8,029,643	\$ 9,904,867
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (338)							\$ (338)	\$ 18,871
Deferred Compensation Payable	\$ 189							\$ 189	\$ 27,616
Deductions Payable	\$ 7,660							\$ 7,660	\$ 784,746
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 7,511	\$ 0	\$ 0					\$ 7,511	\$ 831,233
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 800,000
Liabilities For Deposits	\$ 118,197		\$ 768				\$ 52,645	\$ 171,610	\$ 140,054
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	\$ 118,197	\$ 0	\$ 768				\$ 52,881	\$ 171,846	\$ 940,290
Total Liabilities	\$ 985,996	\$ 0	\$ 768				\$ 10,151,042	\$ 11,137,806	\$ 14,182,744
Total Fund Balance	\$ 10,313,728	\$ 5,884,582	\$ (254,902)					\$ 15,943,407	\$ 9,670,085
Total Liabilities and Fund Balance	\$ 11,299,724	\$ 5,884,582	\$ (254,134)				\$ 10,151,042	\$ 27,081,213	\$ 23,852,829