



**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the *Trial Court Financial 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

2022-23 Q3  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Court

Fiscal Year and Ending Quarter

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

<sup>1</sup> Total Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

### FOOTNOTES

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

For the month ended March									
Fiscal Year 2022/23									2021/22
	Governmental 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	\$ (5,351,560)	\$ 4,900,405	\$ (959,721)				\$ 95,471	\$ (1,315,406)	\$ (409,688)
Payroll	\$ (4,512)	\$ 0	\$ 0					\$ (4,512)	\$ (30,504)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 35,000							\$ 35,000	\$ 35,000
Other									
Distribution							\$ 3,970	\$ 3,970	\$ 80,721
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (135,288)	\$ (135,288)	\$ (651,939)
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	\$ 8,476,114						\$ 10,599,096	\$ 19,075,210	\$ 20,494,272
Total Cash and Cash Equivalents	\$ 3,168,232	\$ 4,900,405	\$ (959,721)				\$ 10,563,249	\$ 17,672,164	\$ 19,531,053
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 3,280							\$ 3,280	\$ 2,494
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	\$ 44,714		\$ 0					\$ 44,714	\$ 15,358
Due From Other Courts									\$ 0
Due From State	\$ 44,087	\$ 0	\$ 591,395					\$ 635,482	\$ 891,922
Trust Due To/From							\$ 203,444	\$ 203,444	\$ 283,033
Distribution Due To/From							\$ 58,717	\$ 58,717	\$ 54,781
Civil Filing Fee Due To/From									
General Due To/From	\$ 29,112	\$ 78,322						\$ 107,434	\$ 105,299
Total Receivables	\$ 121,193	\$ 78,322	\$ 591,395				\$ 267,161	\$ 1,058,071	\$ 1,357,886
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	\$ 3,289,425	\$ 4,978,727	\$ (368,327)				\$ 10,830,410	\$ 18,730,235	\$ 20,888,939
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,539	\$ 0	\$ 0				\$ 0	\$ 2,539	\$ 824
Due to Other Funds	\$ 2,314	\$ 0	\$ 0				\$ 367,281	\$ 369,595	\$ 443,113
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 745,431	\$ 745,431	\$ 882,609
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 886,900	\$ 886,900	\$ 797,222
Due to Other Public Agencies									
Sales and Use Tax	\$ 6							\$ 6	\$ 818
Interest							\$ 38,324	\$ 38,324	\$ 991
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 4,859	\$ 0	\$ 0				\$ 2,037,935	\$ 2,042,795	\$ 2,125,578
Civil							\$ 2,595,283	\$ 2,595,283	\$ 3,181,342
Criminal							\$ 6,061,127	\$ 6,061,127	\$ 6,043,287
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 81,408	\$ 81,408	\$ 111,501
Miscellaneous Trust									
Total Trust Deposits							\$ 8,737,818	\$ 8,737,818	\$ 9,336,131
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (30,256)							\$ (30,256)	\$ 5,762
Deferred Compensation Payable	\$ 93,678							\$ 93,678	\$ 80,565
Deductions Payable	\$ 42,229							\$ 42,229	\$ 6,972
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 105,651	\$ 0	\$ 0					\$ 105,651	\$ 93,300
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 130,832		\$ 768				\$ 54,420	\$ 186,021	\$ 165,650
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	\$ 130,832	\$ 0	\$ 768				\$ 54,656	\$ 186,257	\$ 165,886
Total Liabilities	\$ 241,343	\$ 0	\$ 768				\$ 10,830,410	\$ 11,072,521	\$ 11,720,894
Total Fund Balance	\$ 3,048,082	\$ 4,978,727	\$ (369,095)					\$ 7,657,714	\$ 9,168,045
Total Liabilities and Fund Balance	\$ 3,289,425	\$ 4,978,727	\$ (368,327)				\$ 10,830,410	\$ 18,730,235	\$ 20,888,939



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

For the month ended March

Fiscal Year 2022/23 2021/22

	Personnel 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	\$ 13,738.342	\$ 596.652				\$ (1,482)	\$ 14,333.512	\$ 18,780.333	\$ 12,545.020	\$ 16,646.607
Traffic & Other Infractions	\$ 2,838.628	\$ 14.835				\$ 378	\$ 2,853.842	\$ 4,358.781	\$ 2,503.089	\$ 3,541.559
Other Criminal Cases	\$ 7,090.872	\$ 1,248.669			\$ 0	\$ 1,201.664	\$ 9,541.205	\$ 13,794.772	\$ 6,423.540	\$ 11,750.273
Civil	\$ 3,389.999	\$ 196.631				\$ 8,167	\$ 3,594.797	\$ 5,121.389	\$ 3,470.413	\$ 5,017.571
Family & Children Services	\$ 5,214.601	\$ 168.271			\$ 0	\$ 205	\$ 5,383.076	\$ 7,534.242	\$ 4,861.236	\$ 7,104.676
Probate, Guardianship & Mental Health Services	\$ 1,962.093	\$ 10.914					\$ 1,973.007	\$ 2,465.294	\$ 1,634.278	\$ 2,131.346
Juvenile Dependency Services	\$ 619.425	\$ 3,419.846				\$ 361	\$ 4,039.631	\$ 5,021.866	\$ 3,805.777	\$ 4,789.496
Juvenile Delinquency Services	\$ 297.860	\$ 39.358				\$ 82	\$ 337.299	\$ 507.468	\$ 325.780	\$ 363.613
Other Court Operations	\$ 4,623.476	\$ 14.953				\$ 500	\$ 4,638.929	\$ 6,629.740	\$ 3,917.445	\$ 5,872.569
Court Interpreters	\$ 995.460	\$ 881.107				\$ 156	\$ 1,876.724	\$ 2,459.867	\$ 1,732.142	\$ 2,481.155
Jury Services	\$ 277.840	\$ 82.361	\$ 160.424			\$ 509	\$ 521.134	\$ 775.350	\$ 567.275	\$ 776.115
Security		\$ 189.478				\$ 2	\$ 189.480	\$ 477.150	\$ 254.607	\$ 312.600
Trial Court Operations Program	\$ 41,048.596	\$ 6,863.075	\$ 160.424		\$ 0	\$ 1,210.542	\$ 49,282.637	\$ 67,926.252	\$ 42,040.602	\$ 60,787.580
Enhanced Collections	\$ 400.067	\$ 197.769					\$ 597.836	\$ 1,051.500	\$ 752.021	\$ 1,200.000
Other Non-Court Operations										
Non-Court Operations Program	\$ 400.067	\$ 197.769					\$ 597.836	\$ 1,051.500	\$ 752.021	\$ 1,200.000
Executive Office	\$ 2,427.179	\$ 11.001				\$ 249	\$ 2,438.429	\$ 3,235.701	\$ 2,162.884	\$ 2,821.472
Fiscal Services	\$ 1,696.349	\$ 541.074			\$ 0		\$ 2,237.423	\$ 3,080.736	\$ 2,090.458	\$ 2,848.621
Human Resources	\$ 1,184.316	\$ 71.801				\$ 165	\$ 1,256.282	\$ 1,319.696	\$ 1,122.655	\$ 1,101.498
Business & Facilities Services	\$ 295.141	\$ 1,379.828				\$ 57,244	\$ 1,732.214	\$ 2,095.256	\$ 1,879.762	\$ 2,163.176
Information Technology	\$ 1,897.913	\$ 3,220.080				\$ 1,960	\$ 5,119.952	\$ 6,761.603	\$ 3,671.990	\$ 5,462.829
Court Administration Program	\$ 7,500.899	\$ 5,223.784			\$ 0	\$ 59,618	\$ 12,784.300	\$ 16,492.992	\$ 10,927.748	\$ 14,397.596
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 48,949.562	\$ 12,284.627	\$ 160.424		\$ 0	\$ 1,270.160	\$ 62,664.773	\$ 85,470.744	\$ 53,720.370	\$ 76,385.176