

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.

Queenie Hill, CFO on behalf of M. Elliott
Signature of Presiding Judge or Court Executive *CEO*

2/7/20
Date

Fresno
Court
FY 19/20 2nd Qtr
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Fresno

Court

FY 19/20 2nd 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 2nd 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	492.40		

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 December									
Fiscal Year 2019/20									2018/19
	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							
ASSETS									
Operations	\$ 375,095	\$ 1,492,987	\$ (1,360,679)				\$ 154,695	\$ 662,098	\$ 867,906
Payroll	\$ (5,333)	\$ 0	\$ 0					\$ (5,333)	\$ 437
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 35,000							\$ 35,000	\$ 20,000
Other									
Distribution							\$ 69,867	\$ 69,867	\$ 53,598
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (81,824)	\$ (81,824)	\$ (63,220)
Credit Card									
Cash on Hand	\$ 12,990							\$ 12,990	\$ 13,245
Cash with County	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 12,945,348						\$ 10,939,989	\$ 23,885,337	\$ 20,107,419
Total Cash and Cash Equivalents	\$ 13,363,099	\$ 1,492,987	\$ (1,360,679)				\$ 11,082,727	\$ 24,578,134	\$ 20,999,386
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 4,693		\$ 0					\$ 4,693	\$ 2,132
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	\$ 56,029	\$ 0	\$ 0				\$ 0	\$ 56,029	\$ 28,176
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 71,552	\$ 0	\$ 756,302					\$ 827,854	\$ 1,251,046
Trust Due To/From							\$ 364,205	\$ 364,205	\$ 227,879
Distribution Due To/From							\$ 97,440	\$ 97,440	\$ 107,826
Civil Filing Fee Due To/From									
General Due To/From	\$ 67,078	\$ 79,373						\$ 146,451	\$ 128,478
Total Receivables	\$ 199,351	\$ 79,373	\$ 756,302				\$ 466,645	\$ 1,501,671	\$ 1,750,537
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	\$ 13,562,450	\$ 1,572,360	\$ (604,377)				\$ 11,549,372	\$ 26,079,805	\$ 22,749,923
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 981	\$ 0	\$ 0				\$ 0	\$ 981	\$ 5,380
Due to Other Funds	\$ 5,253	\$ 0	\$ 0				\$ 602,842	\$ 608,096	\$ 464,183
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 1,032,432	\$ 1,032,432	\$ 1,007,827
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 760,995	\$ 760,995	\$ 671,051
Due to Other Public Agencies									
Sales and Use Tax	\$ 846		\$ 0					\$ 846	\$ 20
Interest							\$ 14,176	\$ 14,176	\$ 19,465
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 7,080	\$ 0	\$ 0				\$ 2,410,446	\$ 2,417,526	\$ 2,167,926
Civil							\$ 3,167,835	\$ 3,167,835	\$ 2,846,000
Criminal							\$ 5,835,606	\$ 5,835,606	\$ 5,723,773
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 107,347	\$ 107,347	\$ 65,488
Miscellaneous Trust									
Total Trust Deposits							\$ 9,110,789	\$ 9,110,789	\$ 8,635,262
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (179,371)							\$ (179,371)	\$ (181,416)
Deferred Compensation Payable	\$ 21,659							\$ 21,659	\$ 29,395
Deductions Payable	\$ 4,947							\$ 4,947	\$ 6,030
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (152,765)	\$ 0	\$ 0					\$ (152,765)	\$ (145,991)
Revenue Collected in Advance	\$ 0		\$ 27,801					\$ 27,801	\$ 13,868
Liabilities For Deposits	\$ 34,797						\$ 27,901	\$ 62,698	\$ 62,678
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		\$ 27,801				\$ 28,137	\$ 90,735	\$ 76,781
Total Liabilities	\$ (110,888)	\$ 0	\$ 27,801				\$ 11,549,372	\$ 11,466,285	\$ 10,733,978
Total Fund Balance	\$ 13,673,338	\$ 1,572,360	\$ (632,178)					\$ 14,613,520	\$ 12,015,944
Total Liabilities and Fund Balance	\$ 13,562,450	\$ 1,572,360	\$ (604,377)				\$ 11,549,372	\$ 26,079,805	\$ 22,749,923

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 December													
Fiscal Year 2019/20													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2018/19			
	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	\$ 35,120,990	\$ 105,195					\$ 35,226,185	\$ 52,046,197	\$ 31,704,806	\$ 51,701,274			
Improvement and Modernization Fund	\$ 42,563						\$ 42,563	\$ 166,871	\$ 0	\$ 125,997			
Judges' Compensation (0150019)	\$ 204,252						\$ 204,252	\$ 408,500	\$ 204,252	\$ 408,500			
Court Interpreter (0150037)	\$ 682,688						\$ 682,688	\$ 2,384,000	\$ 799,246	\$ 2,238,818			
Civil Coordination Reimbursement (0150091)													
MOU Reimbursements (0150010 and General)	\$ 2,036,684						\$ 2,036,684	\$ 4,106,134	\$ 1,752,269	\$ 3,863,683			
Other Miscellaneous	\$ 3,340,363						\$ 3,340,363	\$ 3,340,363	\$ 3,340,363	\$ 3,340,363			
	\$ 41,427,561	\$ 105,195					\$ 41,532,756	\$ 62,452,065	\$ 37,800,935	\$ 61,678,635			
Grants													
AB 1058 Commissioner/Facilitator			\$ 504,301				\$ 504,301	\$ 2,622,392	\$ 1,071,621	\$ 2,638,343			
Other Judicial Council Grants	\$ 0		\$ 255,542				\$ 255,542	\$ 541,077	\$ 208,168	\$ 400,150			
Non-Judicial Council Grants	\$ 0		\$ 56,747				\$ 56,747	\$ 409,874	\$ 34,708	\$ 289,234			
	\$ 0		\$ 816,590				\$ 816,590	\$ 3,573,343	\$ 1,314,498	\$ 3,327,727			
Other Financing Sources													
Interest Income	\$ 117,693	\$ 9,565					\$ 127,258	\$ 278,681	\$ 86,673	\$ 147,733			
Investment Income													
Donations													
Local Fees	\$ 232,250	\$ 57,478					\$ 289,728	\$ 627,376	\$ 230,686	\$ 516,848			
Non-Fee Revenues													
Enhanced Collections		\$ 373,600					\$ 373,600	\$ 971,983	\$ 321,971	\$ 1,035,955			
Escheatment													
Prior Year Revenue													
County Program - Restricted		\$ 76,298					\$ 76,298	\$ 213,060	\$ 75,036	\$ 203,358			
Reimbursement Other	\$ 139,232	\$ 406					\$ 139,638	\$ 385,459	\$ 130,042	\$ 416,280			
Sale of Fixed Assets													
Other Miscellaneous	\$ 82,086						\$ 82,086	\$ 158,000	\$ 71,769	\$ 140,589			
	\$ 571,261	\$ 517,347					\$ 1,088,608	\$ 2,634,559	\$ 916,177	\$ 2,460,763			
Total Revenues	\$ 41,998,821	\$ 622,542	\$ 816,590				\$ 43,437,953	\$ 68,659,967	\$ 40,031,610	\$ 67,467,125			
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 12,981,894	\$ 151,110	\$ 420,744				\$ 13,553,749	\$ 29,463,674	\$ 12,156,480	\$ 27,770,781			
Temp Help	\$ 37,383		\$ 300				\$ 37,684	\$ 25,247	\$ 561,390	\$ 25,247			
Overtime	\$ 19,930	\$ 1,103					\$ 21,033	\$ 60,000	\$ 16,169	\$ 60,000			
Staff Benefits	\$ 11,092,457	\$ 153,165	\$ 645,358				\$ 11,890,980	\$ 25,985,275	\$ 10,710,510	\$ 23,861,694			
	\$ 24,131,665	\$ 305,378	\$ 1,066,402				\$ 25,503,446	\$ 55,534,196	\$ 23,444,549	\$ 51,717,722			
Operating Expenses and Equipment													
General Expense	\$ 266,238	\$ 1,015	\$ 19,714				\$ 286,967	\$ 1,250,056	\$ 355,155	\$ 1,069,864			
Printing	\$ 31,403		\$ 402				\$ 31,805	\$ 102,000	\$ 34,448	\$ 90,440			
Telecommunications	\$ 230,942		\$ 8				\$ 230,950	\$ 498,980	\$ 129,059	\$ 417,959			
Postage	\$ 112,634		\$ 308				\$ 112,942	\$ 321,663	\$ 148,641	\$ 308,363			
Insurance	\$ 59,201						\$ 59,201	\$ 45,330	\$ 45,792	\$ 44,106			
In-State Travel	\$ 32,933		\$ 11,125				\$ 44,059	\$ 76,343	\$ 38,510	\$ 90,605			
Out-of-State Travel	\$ 790		\$ 0				\$ 790	\$ 7,749	\$ 4,472	\$ 3,977			
Training	\$ 10,343		\$ 5,280				\$ 15,623	\$ 49,550	\$ 7,923	\$ 52,260			
Security Services	\$ 4,071		\$ 158,311				\$ 162,382	\$ 402,725	\$ 167,708	\$ 392,332			
Facility Operations	\$ 2,602,672						\$ 2,602,672	\$ 3,199,605	\$ 822,950	\$ 3,144,126			
Utilities	\$ 17,051						\$ 17,051	\$ 31,956	\$ 16,641	\$ 31,956			
Contracted Services	\$ 2,774,500	\$ 354,382	\$ 112,027				\$ 3,240,909	\$ 7,241,633	\$ 3,321,154	\$ 6,810,617			
Consulting and Professional Services	\$ 13,369						\$ 13,369	\$ 50,330	\$ 30,732	\$ 64,718			
Information Technology	\$ 1,047,746						\$ 1,047,746	\$ 1,397,644	\$ 789,197	\$ 2,104,017			
Major Equipment	\$ 88,788						\$ 88,788	\$ 131,987	\$ 466,662	\$ 665,443			
Other Items of Expense	\$ 5,891		\$ 1,026				\$ 6,917	\$ 12,900	\$ 8,643	\$ 20,000			
	\$ 7,298,573	\$ 355,397	\$ 308,202				\$ 7,962,172	\$ 14,820,451	\$ 6,387,689	\$ 15,310,783			
Special Items of Expense													
Grand Jury	\$ (33)						\$ (33)	\$ 350	\$ 0	\$ 350			
Jury Costs	\$ 181,623						\$ 181,623	\$ 373,400	\$ 167,725	\$ 402,715			
Judgements, Settlements and Claims													
Debt Service													
Other	\$ 31						\$ 31						
Capital Costs													
Internal Cost Recovery	\$ (99,599)		\$ 99,599				\$ 0	\$ 0	\$ 0	\$ 0			
Prior Year Expense Adjustment													
	\$ 82,022		\$ 99,599				\$ 181,621	\$ 373,750	\$ 167,725	\$ 403,065			
Total Expenditures	\$ 31,512,260	\$ 660,775	\$ 1,474,203				\$ 33,647,239	\$ 70,728,397	\$ 29,999,962	\$ 67,431,570			
Excess (Deficit) of Revenues Over Expenditures	\$ 10,486,561	\$ (38,233)	\$ (657,614)				\$ 9,790,714	\$ (2,068,430)	\$ 10,031,648	\$ 35,555			
Operating Transfers In (Out)	\$ (25,436)		\$ 25,436				\$ 0	\$ 0	\$ 0	\$ 0			
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 3,212,213	\$ 1,610,593	\$ 0				\$ 4,822,806	\$ 4,822,806	\$ 1,984,296	\$ 1,984,296			
Ending Balance (Deficit)	\$ 13,673,338	\$ 1,572,360	\$ (632,178)				\$ 14,613,520	\$ 2,754,376	\$ 12,015,944	\$ 2,019,851			

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

	For the month ended December									
	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	\$ 7,323,083	\$ 307,354	\$ 31				\$ 7,630,468	\$ 16,321,063	\$ 5,880,725	\$ 15,206,167
Traffic & Other Infractions	\$ 1,379,777	\$ 15,691					\$ 1,395,468	\$ 3,439,223	\$ 1,370,375	\$ 3,270,114
Other Criminal Cases	\$ 4,035,423	\$ 168,923					\$ 4,204,346	\$ 9,691,966	\$ 4,814,191	\$ 8,907,504
Civil	\$ 2,066,607	\$ 117,479					\$ 2,184,086	\$ 4,992,828	\$ 2,098,771	\$ 4,533,764
Family & Children Services	\$ 2,856,221	\$ 144,310			\$ 0		\$ 3,000,531	\$ 7,255,387	\$ 2,885,693	\$ 6,429,148
Probate, Guardianship & Mental Health Services	\$ 965,604	\$ 11,675					\$ 977,279	\$ 1,880,751	\$ 931,164	\$ 1,892,248
Juvenile Dependency Services	\$ 232,493	\$ 1,703,804					\$ 1,936,297	\$ 4,123,212	\$ 2,041,563	\$ 3,510,392
Juvenile Delinquency Services	\$ 198,383	\$ 51,531					\$ 249,915	\$ 598,155	\$ 265,691	\$ 531,910
Other Court Operations	\$ 1,600,525	\$ 29,302					\$ 1,629,826	\$ 3,322,929	\$ 1,286,025	\$ 3,758,251
Court Interpreters	\$ 600,017	\$ 433,389					\$ 1,033,406	\$ 2,384,000	\$ 983,981	\$ 2,238,818
Jury Services	\$ 202,325	\$ 42,770	\$ 181,590				\$ 426,685	\$ 933,625	\$ 400,673	\$ 920,539
Security		\$ 165,446					\$ 165,446		\$ 178,559	\$ 497,981
Trial Court Operations Program	\$ 21,460,459	\$ 3,191,674	\$ 181,621		\$ 0		\$ 24,833,754	\$ 54,943,139	\$ 23,137,413	\$ 51,696,836
Enhanced Collections	\$ 214,975	\$ 197,569					\$ 412,544	\$ 971,983	\$ 328,429	\$ 1,035,955
Other Non-Court Operations		\$ 58,737					\$ 58,737	\$ 119,539	\$ 59,841	\$ 185,020
Non-Court Operations Program	\$ 214,975	\$ 256,306					\$ 471,281	\$ 1,091,522	\$ 388,270	\$ 1,220,975
Executive Office	\$ 1,135,821	\$ 5,381					\$ 1,141,201	\$ 2,467,684	\$ 755,939	\$ 1,512,465
Fiscal Services	\$ 914,649	\$ 517,112					\$ 1,431,761	\$ 1,576,076	\$ 1,127,092	\$ 1,664,182
Human Resources	\$ 640,509	\$ 33,808					\$ 674,317	\$ 1,165,287	\$ 769,208	\$ 1,040,579
Business & Facilities Services	\$ 202,206	\$ 2,416,331					\$ 2,618,537	\$ 4,287,880	\$ 1,193,095	\$ 4,329,139
Information Technology	\$ 934,827	\$ 1,541,560					\$ 2,476,387	\$ 5,196,809	\$ 2,628,944	\$ 5,967,394
Court Administration Program	\$ 3,828,012	\$ 4,514,192					\$ 8,342,204	\$ 14,693,736	\$ 6,474,278	\$ 14,513,759
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 25,503,446	\$ 7,962,172	\$ 181,621		\$ 0		\$ 33,647,239	\$ 70,728,397	\$ 29,999,962	\$ 67,431,570