

**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

5/8/2020  
\_\_\_\_\_  
Date

Fresno

\_\_\_\_\_  
Court

FY 19/20 3rd Qtr

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

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Fresno

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Court

FY 19/20 3rd Qtr

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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 3rd Qtr

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	508.90	490.40	492.40	494.80	

<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  
 Balance Sheet  
 (Unaudited)

For the month ended March									
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						
<b>ASSETS</b>									
Operations	\$ 46,031	\$ 1,347,606	\$ (1,206,767)				\$ 98,758	\$ 285,628	\$ 690,570
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ (2,444)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 35,000							\$ 35,000	\$ 20,000
Other									
Distribution							\$ 11,956	\$ 11,956	\$ 86,818
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (72,746)	\$ (72,746)	\$ (114,579)
Credit Card									
Cash on Hand	\$ 13,190							\$ 13,190	\$ 13,245
Cash with County	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 6,390,245						\$ 10,859,791	\$ 17,250,036	\$ 16,118,635
Total Cash and Cash Equivalents	\$ 6,484,466	\$ 1,347,606	\$ (1,206,767)				\$ 10,897,760	\$ 17,523,064	\$ 16,812,245
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 2,990		\$ 0					\$ 2,990	\$ 1,446
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	\$ 13,303	\$ 0	\$ 0				\$ 0	\$ 13,303	\$ 33,202
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 99,764	\$ 0	\$ 1,282,814					\$ 1,382,578	\$ 1,062,164
Trust Due To/From							\$ 293,937	\$ 293,937	\$ 735,489
Distribution Due To/From							\$ 100,486	\$ 100,486	\$ 157,543
Civil Filing Fee Due To/From									
General Due To/From	\$ 65,748	\$ 66,983						\$ 132,731	\$ 142,926
Total Receivables	\$ 181,805	\$ 66,983	\$ 1,282,814				\$ 399,423	\$ 1,931,025	\$ 2,137,771
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	\$ 6,666,271	\$ 1,414,589	\$ 76,047				\$ 11,297,183	\$ 19,454,089	\$ 18,950,016
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 735	\$ 0	\$ 0				\$ 0	\$ 735	\$ 10,976
Due to Other Funds	\$ 12,633	\$ 0	\$ 0				\$ 514,522	\$ 527,154	\$ 1,035,959
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 1,064,246	\$ 1,064,246	\$ 1,057,319
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 649,387	\$ 649,387	\$ 799,239
Due to Other Public Agencies									
Sales and Use Tax	\$ 33		\$ 0					\$ 33	\$ 435
Interest							\$ 6,818	\$ 6,818	\$ 22,629
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 555							\$ 555	
Total Accounts Payable and Accrued Liab.	\$ 13,956	\$ 0	\$ 0				\$ 2,234,973	\$ 2,248,929	\$ 2,926,557
Civil							\$ 3,181,380	\$ 3,181,380	\$ 2,849,121
Criminal							\$ 5,726,106	\$ 5,726,106	\$ 6,719,316
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 114,329	\$ 114,329	\$ 80,482
Miscellaneous Trust									
Total Trust Deposits							\$ 9,021,816	\$ 9,021,816	\$ 9,648,918
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (55,835)							\$ (55,835)	\$ (52,725)
Deferred Compensation Payable	\$ 23,867							\$ 23,867	\$ 45,066
Deductions Payable	\$ 2,993							\$ 2,993	\$ 726,667
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (28,975)	\$ 0	\$ 0					\$ (28,975)	\$ 719,008
Revenue Collected in Advance	\$ 0		\$ 27,801					\$ 27,801	\$ 13,868
Liabilities For Deposits	\$ 61,043		\$ 344				\$ 40,158	\$ 101,545	\$ 62,740
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	\$ 61,043		\$ 28,145				\$ 40,394	\$ 129,581	\$ 76,843
Total Liabilities	\$ 46,024	\$ 0	\$ 28,145				\$ 11,297,183	\$ 11,371,351	\$ 13,371,326
Total Fund Balance	\$ 6,620,247	\$ 1,414,589	\$ 47,902					\$ 8,082,738	\$ 5,578,690
Total Liabilities and Fund Balance	\$ 6,666,271	\$ 1,414,589	\$ 76,047				\$ 11,297,183	\$ 19,454,089	\$ 18,950,016

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 March											
Fiscal Year 2019/20								2018/19			
	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	\$ 43,347,827	\$ 180,402					\$ 43,528,229	\$ 52,046,197	\$ 39,216,176	\$ 51,701,274	
Improvement and Modernization Fund	\$ 42,583						\$ 42,583	\$ 166,871	\$ 0	\$ 125,997	
Judges' Compensation (0150019)	\$ 306,378						\$ 306,378	\$ 408,500	\$ 306,378	\$ 408,500	
Court Interpreter (0150037)	\$ 1,193,655						\$ 1,193,655	\$ 2,384,000	\$ 1,572,125	\$ 2,238,818	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 3,055,858						\$ 3,055,858	\$ 4,106,134	\$ 2,730,597	\$ 3,863,683	
Other Miscellaneous	\$ 3,340,363						\$ 3,340,363	\$ 3,340,363	\$ 3,340,363	\$ 3,340,363	
	\$ 51,286,664	\$ 180,402					\$ 51,467,066	\$ 62,452,065	\$ 47,165,638	\$ 61,678,635	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,888,028				\$ 1,888,028	\$ 2,622,392	\$ 1,667,397	\$ 2,638,343	
Other Judicial Council Grants	\$ 0		\$ 392,559				\$ 392,559	\$ 541,077	\$ 277,582	\$ 400,150	
Non-Judicial Council Grants			\$ 125,734				\$ 125,734	\$ 409,874	\$ 95,453	\$ 289,234	
	\$ 0		\$ 2,406,322				\$ 2,406,322	\$ 3,573,343	\$ 2,040,433	\$ 3,327,727	
Other Financing Sources											
Interest Income	\$ 219,113	\$ 18,429					\$ 237,542	\$ 278,681	\$ 204,433	\$ 147,733	
Investment Income											
Donations											
Local Fees	\$ 359,199	\$ 85,470					\$ 444,669	\$ 627,376	\$ 379,609	\$ 516,848	
Non-Fee Revenues											
Enhanced Collections		\$ 591,883					\$ 591,883	\$ 971,983	\$ 498,020	\$ 1,035,955	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 128,768					\$ 128,768	\$ 213,060	\$ 124,946	\$ 203,358	
Reimbursement Other	\$ 221,820	\$ 769					\$ 222,590	\$ 385,459	\$ 201,376	\$ 416,280	
Sale of Fixed Assets	\$ 5,080						\$ 5,080				
Other Miscellaneous	\$ 125,776						\$ 125,776	\$ 158,000	\$ 107,664	\$ 140,589	
	\$ 930,989	\$ 825,319					\$ 1,756,308	\$ 2,634,559	\$ 1,516,049	\$ 2,460,763	
<b>Total Revenues</b>	\$ 52,217,653	\$ 1,005,721	\$ 2,406,322				\$ 55,629,696	\$ 68,659,967	\$ 50,722,120	\$ 67,467,125	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 20,618,576	\$ 323,495	\$ 742,803				\$ 21,684,874	\$ 29,463,674	\$ 19,341,077	\$ 27,770,781	
Temp Help	\$ 37,939		\$ 472				\$ 38,412	\$ 25,247	\$ 772,518	\$ 25,247	
Overtime	\$ 49,633	\$ 2,168					\$ 51,802	\$ 60,000	\$ 28,768	\$ 60,000	
Staff Benefits	\$ 17,886,371	\$ 322,118	\$ 913,892				\$ 19,122,382	\$ 25,985,275	\$ 17,156,118	\$ 23,861,694	
	\$ 38,592,520	\$ 647,782	\$ 1,657,167				\$ 40,897,469	\$ 55,534,196	\$ 37,298,481	\$ 51,717,722	
Operating Expenses and Equipment											
General Expense	\$ 481,009	\$ 4,056	\$ 22,099				\$ 507,164	\$ 1,250,056	\$ 542,535	\$ 1,069,864	
Printing	\$ 55,151		\$ 495				\$ 55,646	\$ 102,000	\$ 54,395	\$ 90,440	
Telecommunications	\$ 321,700		\$ 105				\$ 321,805	\$ 498,980	\$ 262,077	\$ 417,959	
Postage	\$ 196,016		\$ 402				\$ 196,418	\$ 321,663	\$ 220,946	\$ 308,363	
Insurance	\$ 62,494						\$ 62,494	\$ 45,330	\$ 47,036	\$ 44,106	
In-State Travel	\$ 59,648		\$ 14,657				\$ 74,304	\$ 76,343	\$ 52,726	\$ 90,605	
Out-of-State Travel	\$ 790		\$ 1,072				\$ 1,861	\$ 7,749	\$ 8,048	\$ 3,977	
Training	\$ 34,052		\$ 7,515				\$ 41,567	\$ 49,550	\$ 18,444	\$ 52,260	
Security Services	\$ 5,904		\$ 254,175				\$ 260,079	\$ 402,725	\$ 255,573	\$ 392,332	
Facility Operations	\$ 3,174,447						\$ 3,174,447	\$ 3,199,605	\$ 1,422,804	\$ 3,144,126	
Utilities	\$ 22,624						\$ 22,624	\$ 31,956	\$ 24,135	\$ 31,956	
Contracted Services	\$ 4,365,727	\$ 549,887	\$ 196,651				\$ 5,112,265	\$ 7,241,633	\$ 5,075,063	\$ 6,810,617	
Consulting and Professional Services	\$ 36,646						\$ 36,646	\$ 50,330	\$ 45,495	\$ 64,718	
Information Technology	\$ 1,156,877						\$ 1,156,877	\$ 1,397,644	\$ 1,064,978	\$ 2,104,017	
Major Equipment	\$ 131,134						\$ 131,134	\$ 131,987	\$ 466,662	\$ 665,443	
Other Items of Expense	\$ 8,669		\$ 1,481				\$ 10,150	\$ 12,900	\$ 11,313	\$ 20,000	
	\$ 10,112,888	\$ 553,943	\$ 498,651				\$ 11,165,483	\$ 14,820,451	\$ 9,572,231	\$ 15,310,783	
Special Items of Expense											
Grand Jury	\$ (33)						\$ (33)	\$ 350	\$ 0	\$ 350	
Jury Costs	\$ 252,428						\$ 252,428	\$ 373,400	\$ 257,014	\$ 402,715	
Judgements, Settlements and Claims	\$ 54,386						\$ 54,386				
Debt Service											
Other	\$ 31						\$ 31				
Capital Costs											
Internal Cost Recovery	\$ (233,605)		\$ 233,605				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 73,207		\$ 233,605				\$ 306,812	\$ 373,750	\$ 257,014	\$ 403,065	
<b>Total Expenditures</b>	\$ 48,778,615	\$ 1,201,725	\$ 2,389,424				\$ 52,369,764	\$ 70,728,397	\$ 47,127,726	\$ 67,431,570	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,439,038	\$ (196,004)	\$ 16,897				\$ 3,259,932	\$ (2,068,430)	\$ 3,594,394	\$ 35,555	
Operating Transfers In (Out)	\$ (31,005)		\$ 31,005				\$ 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)	\$ 6,620,247	\$ 1,414,589	\$ 47,902				\$ 8,082,738	\$ 2,754,376	\$ 5,578,690	\$ 2,019,851	



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

For the month ended March

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 11,504,517	\$ 537,496	\$ 54,417				\$ 12,096,430	\$ 16,321,063	\$ 9,243,730	\$ 15,206,167
Traffic & Other Infractions	\$ 2,271,863	\$ 23,465					\$ 2,295,329	\$ 3,439,223	\$ 2,166,975	\$ 3,270,114
Other Criminal Cases	\$ 6,552,230	\$ 246,905					\$ 6,799,135	\$ 9,691,966	\$ 7,667,146	\$ 8,907,504
Civil	\$ 3,324,833	\$ 195,158					\$ 3,519,991	\$ 4,992,828	\$ 3,369,223	\$ 4,533,764
Family & Children Services	\$ 4,559,017	\$ 230,489			\$ 0		\$ 4,789,506	\$ 7,255,387	\$ 4,701,155	\$ 6,429,148
Probate, Guardianship & Mental Health Services	\$ 1,530,369	\$ 20,187					\$ 1,550,556	\$ 1,880,751	\$ 1,439,681	\$ 1,892,248
Juvenile Dependency Services	\$ 381,205	\$ 2,651,449					\$ 3,032,654	\$ 4,123,212	\$ 2,955,080	\$ 3,510,392
Juvenile Delinquency Services	\$ 323,304	\$ 91,043					\$ 414,347	\$ 598,155	\$ 401,576	\$ 531,910
Other Court Operations	\$ 2,713,786	\$ 43,645					\$ 2,757,431	\$ 3,322,929	\$ 2,131,743	\$ 3,758,251
Court Interpreters	\$ 966,966	\$ 734,941					\$ 1,701,907	\$ 2,384,000	\$ 1,673,190	\$ 2,238,818
Jury Services	\$ 314,641	\$ 85,823	\$ 252,396				\$ 652,860	\$ 933,625	\$ 616,390	\$ 920,539
Security		\$ 293,120					\$ 293,120		\$ 265,137	\$ 497,981
Trial Court Operations Program	\$ 34,442,731	\$ 5,153,721	\$ 306,812		\$ 0		\$ 39,903,264	\$ 54,943,139	\$ 36,631,027	\$ 51,696,836
Enhanced Collections	\$ 325,957	\$ 294,394					\$ 620,351	\$ 971,983	\$ 538,725	\$ 1,035,955
Other Non-Court Operations		\$ 108,857					\$ 108,857	\$ 119,539	\$ 104,488	\$ 185,020
Non-Court Operations Program	\$ 325,957	\$ 403,251					\$ 729,208	\$ 1,091,522	\$ 643,212	\$ 1,220,975
Executive Office	\$ 1,869,478	\$ 18,964					\$ 1,888,442	\$ 2,467,684	\$ 1,172,450	\$ 1,512,465
Fiscal Services	\$ 1,439,452	\$ 528,642					\$ 1,968,094	\$ 1,576,076	\$ 1,957,909	\$ 1,664,182
Human Resources	\$ 1,004,376	\$ 44,142					\$ 1,048,518	\$ 1,165,287	\$ 1,169,664	\$ 1,040,579
Business & Facilities Services	\$ 318,970	\$ 3,134,281					\$ 3,453,251	\$ 4,287,880	\$ 1,743,630	\$ 4,329,139
Information Technology	\$ 1,496,507	\$ 1,882,481					\$ 3,378,987	\$ 5,196,809	\$ 3,809,832	\$ 5,967,394
Court Administration Program	\$ 6,128,782	\$ 5,608,510					\$ 11,737,292	\$ 14,693,736	\$ 9,853,486	\$ 14,513,759
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 40,897,469	\$ 11,165,483	\$ 306,812		\$ 0		\$ 52,369,764	\$ 70,728,397	\$ 47,127,726	\$ 67,431,570