

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

1-27-22

Date

Fresno

Court

FY 21/22 2nd Qtr.

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Fresno

Court

FY 21/22 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)	518.88	464.95	471.15		

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 2nd 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 December									
Fiscal Year 2021/22									2020/21
	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	\$ (4,537,728)	\$ 5,819,246	\$ (1,319,672)				\$ 114,282	\$ 76,128	\$ 496,490
Payroll	\$ (3,837)	\$ 0	\$ 0					\$ (3,837)	\$ 27,713
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 35,000							\$ 35,000	\$ 35,000
Other									
Distribution							\$ 78,549	\$ 78,549	\$ 46,617
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (112,790)	\$ (112,790)	\$ (57,103)
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	\$ 13,848,322						\$ 11,152,509	\$ 25,000,830	\$ 19,078,246
Total Cash and Cash Equivalents	\$ 9,354,946	\$ 5,819,246	\$ (1,319,672)				\$ 11,232,549	\$ 25,087,070	\$ 19,640,153
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 1,406							\$ 1,406	\$ 2,539
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	\$ 26,042		\$ 51,528					\$ 77,570	\$ 57,505
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 84,430	\$ 0	\$ 608,218					\$ 692,647	\$ 1,288,776
Trust Due To/From							\$ 254,980	\$ 254,980	\$ 144,993
Distribution Due To/From							\$ 70,748	\$ 70,748	\$ 112,471
Civil Filing Fee Due To/From									
General Due To/From	\$ 18,611	\$ 62,937						\$ 81,548	\$ 100,908
Total Receivables	\$ 130,489	\$ 62,937	\$ 659,745				\$ 330,728	\$ 1,183,899	\$ 1,712,193
Prepaid Expenses - General	\$ 0		\$ 0					\$ 0	\$ 50,000
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0		\$ 0					\$ 0	\$ 50,000
Other Assets									
Total Other Assets									
Total Assets	\$ 9,485,435	\$ 5,882,184	\$ (659,927)				\$ 11,563,277	\$ 26,270,969	\$ 21,402,345
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 1,495
Due to Other Funds	\$ 8,132	\$ 0	\$ 0				\$ 399,144	\$ 407,276	\$ 358,372
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 858,370	\$ 858,370	\$ 851,111
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 705,714	\$ 705,714	\$ 723,918
Due to Other Public Agencies									
Sales and Use Tax	\$ 295							\$ 295	\$ 281
Interest							\$ 48	\$ 48	\$ 233
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 8,427	\$ 0	\$ 0				\$ 1,963,275	\$ 1,971,702	\$ 1,935,410
Civil							\$ 3,768,996	\$ 3,768,996	\$ 3,323,749
Criminal							\$ 5,676,910	\$ 5,676,910	\$ 5,347,539
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 116,026	\$ 116,026	\$ 115,839
Miscellaneous Trust									
Total Trust Deposits							\$ 9,561,932	\$ 9,561,932	\$ 8,787,127
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 155,102							\$ 155,102	\$ 92,054
Deferred Compensation Payable	\$ 53,515							\$ 53,515	\$ 26,853
Deductions Payable	\$ 792,734							\$ 792,734	\$ 846,812
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,001,351	\$ 0	\$ 0					\$ 1,001,351	\$ 965,720
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 105,696		\$ 755				\$ 37,833	\$ 144,284	\$ 124,735
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	\$ 105,696		\$ 755				\$ 38,069	\$ 144,520	\$ 124,971
Total Liabilities	\$ 1,115,473	\$ 0	\$ 755				\$ 11,563,277	\$ 12,679,506	\$ 11,813,229
Total Fund Balance	\$ 8,369,962	\$ 5,882,184	\$ (660,683)					\$ 13,591,463	\$ 9,589,116
Total Liabilities and Fund Balance	\$ 9,485,435	\$ 5,882,184	\$ (659,927)				\$ 11,563,277	\$ 26,270,969	\$ 21,402,345

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 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	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 35,112,922	\$ 64,281					\$ 35,177,203	\$ 57,341,687	\$ 33,538,457	\$ 51,509,001	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 127,545	\$ 0	\$ 125,997	
Judges' Compensation (0150019)	\$ 213,750						\$ 213,750	\$ 405,385	\$ 213,750	\$ 385,024	
Court Interpreter (0150037)	\$ 1,000,543						\$ 1,000,543	\$ 2,391,734	\$ 848,330	\$ 2,183,197	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,292,192						\$ 2,292,192	\$ 4,772,040	\$ 1,812,156	\$ 4,227,518	
Other Miscellaneous	\$ 3,340,363	\$ 4,874,835					\$ 8,215,198	\$ 3,340,363	\$ 3,340,363	\$ 3,340,363	
	\$ 41,959,770	\$ 4,939,115					\$ 46,898,885	\$ 68,378,754	\$ 39,753,057	\$ 61,771,100	
Grants											
AB 1058 Commissioner/Facilitator			\$ 592,002				\$ 592,002	\$ 2,647,948	\$ 1,097,661	\$ 2,239,961	
Other Judicial Council Grants			\$ 98,149				\$ 98,149	\$ 315,959	\$ 238,983	\$ 438,361	
Non-Judicial Council Grants			\$ 99,673				\$ 99,673	\$ 833,082	\$ 31,959	\$ 547,199	
			\$ 789,824				\$ 789,824	\$ 3,796,989	\$ 1,368,603	\$ 3,225,521	
Other Financing Sources											
Interest Income	\$ 3,638	\$ 586					\$ 4,224	\$ 100,000	\$ 14,183	\$ 50,000	
Investment Income											
Donations											
Local Fees	\$ 106,823	\$ 35,943					\$ 142,767	\$ 581,200	\$ 163,502	\$ 380,200	
Non-Fee Revenues											
Enhanced Collections		\$ 478,614					\$ 478,614	\$ 824,171	\$ 348,886	\$ 831,983	
Escheatment											
Prior Year Revenue	\$ 150,032	\$ (102,475)					\$ 47,557		\$ 1,321		
County Program - Restricted		\$ 55,749					\$ 55,749	\$ 170,000	\$ 51,560	\$ 201,000	
Reimbursement Other	\$ (574,298)	\$ 1,915					\$ (572,382)	\$ 340,000	\$ (28,021)	\$ 735,600	
Sale of Fixed Assets											
Other Miscellaneous	\$ 109,785						\$ 109,785	\$ 500,089	\$ 93,506	\$ 605,500	
	\$ (204,019)	\$ 470,332					\$ 266,313	\$ 2,515,460	\$ 644,937	\$ 2,804,283	
Total Revenues	\$ 41,755,750	\$ 5,409,447	\$ 789,824				\$ 47,955,021	\$ 74,691,203	\$ 41,766,598	\$ 67,800,904	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 14,272,160	\$ 137,608	\$ 554,993				\$ 14,964,761	\$ 31,715,158	\$ 14,833,788	\$ 29,813,755	
Temp Help	\$ 88,890	\$ 2,890					\$ 91,780	\$ 34,320	\$ 143,341	\$ 25,377	
Overtime	\$ 53,919						\$ 53,919		\$ 43,673		
Staff Benefits	\$ 12,935,277	\$ 123,108	\$ 442,478				\$ 13,500,863	\$ 28,006,366	\$ 13,940,615	\$ 27,840,747	
	\$ 27,350,245	\$ 263,607	\$ 997,471				\$ 28,611,323	\$ 59,755,844	\$ 28,961,417	\$ 57,679,879	
Operating Expenses and Equipment											
General Expense	\$ 203,293	\$ 711	\$ 35,640				\$ 239,645	\$ 724,275	\$ 329,767	\$ 639,036	
Printing	\$ 22,784						\$ 22,784	\$ 78,500	\$ 14,737	\$ 66,500	
Telecommunications	\$ 66,708		\$ 21				\$ 66,729	\$ 339,785	\$ 82,423	\$ 140,760	
Postage	\$ 152,709		\$ 409				\$ 153,118	\$ 200,075	\$ 774	\$ 130,625	
Insurance	\$ 82,825						\$ 82,825	\$ 74,851	\$ 68,077	\$ 59,625	
In-State Travel	\$ 6,399		\$ 1,490				\$ 7,889	\$ 20,100	\$ 4,456	\$ 32,002	
Out-of-State Travel								\$ 4,749		\$ 4,749	
Training	\$ 15,721		\$ 925				\$ 16,646	\$ 27,000	\$ 5,877	\$ 12,003	
Security Services	\$ 6,196		\$ 137,481				\$ 143,677	\$ 412,737	\$ 176,029	\$ 382,237	
Facility Operations	\$ 1,198,991						\$ 1,198,991	\$ 1,690,949	\$ 1,283,240	\$ 2,684,196	
Utilities	\$ 15,598						\$ 15,598	\$ 34,000	\$ 14,816	\$ 34,000	
Contracted Services	\$ 3,416,398	\$ 311,050	\$ 154,074				\$ 3,881,522	\$ 7,383,498	\$ 3,000,683	\$ 6,119,821	
Consulting and Professional Services	\$ 20,747						\$ 20,747	\$ 43,530	\$ 16,185	\$ 44,130	
Information Technology	\$ 628,733						\$ 628,733	\$ 1,300,822	\$ 1,061,401	\$ 1,264,298	
Major Equipment	\$ 185,410		\$ 13,351				\$ 198,761	\$ 209,891	\$ 348,070	\$ 547,534	
Other Items of Expense	\$ 4,000		\$ 71				\$ 4,071	\$ 11,600	\$ 13,879	\$ 11,300	
	\$ 6,026,513	\$ 311,762	\$ 343,463				\$ 6,681,738	\$ 12,556,362	\$ 6,420,414	\$ 12,172,816	
Special Items of Expense											
Grand Jury								\$ 350		\$ 350	
Jury Costs	\$ 126,313						\$ 126,313	\$ 300,000	\$ 92,617	\$ 205,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (111,301)		\$ 111,301				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 15,011		\$ 111,301				\$ 126,313	\$ 300,350	\$ 92,617	\$ 205,350	
Total Expenditures	\$ 33,391,769	\$ 575,368	\$ 1,452,235				\$ 35,419,373	\$ 72,612,556	\$ 35,474,447	\$ 70,058,045	
Excess (Deficit) of Revenues Over Expenditures	\$ 8,363,981	\$ 4,834,079	\$ (662,412)				\$ 12,535,648	\$ 2,078,647	\$ 6,292,151	\$ (2,257,141)	
Operating Transfers In (Out)	\$ (1,729)		\$ 1,729				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 7,710	\$ 1,048,105	\$ 0				\$ 1,055,814	\$ 1,055,814	\$ 3,296,966	\$ 3,296,966	
Ending Balance (Deficit)	\$ 8,369,962	\$ 5,882,184	\$ (660,683)				\$ 13,591,463	\$ 3,134,461	\$ 9,589,116	\$ 1,039,825	

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

For the month ended December

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	\$ 7,890,057	\$ 373,027					\$ 8,263,084	\$ 15,999,453	\$ 8,010,661	\$ 14,658,014
Traffic & Other Infractions	\$ 1,671,492	\$ 11,136					\$ 1,682,629	\$ 3,541,559	\$ 1,609,435	\$ 4,009,641
Other Criminal Cases	\$ 4,051,118	\$ 171,439					\$ 4,222,556	\$ 9,870,936	\$ 4,586,386	\$ 9,167,456
Civil	\$ 2,128,706	\$ 137,383					\$ 2,266,090	\$ 5,017,571	\$ 2,277,419	\$ 4,698,971
Family & Children Services	\$ 2,984,361	\$ 95,607			\$ 0		\$ 3,079,968	\$ 7,297,176	\$ 3,044,459	\$ 7,109,600
Probate, Guardianship & Mental Health Services	\$ 1,073,506	\$ 4,697					\$ 1,078,202	\$ 2,131,346	\$ 1,056,499	\$ 2,193,447
Juvenile Dependency Services	\$ 258,629	\$ 2,331,893					\$ 2,590,522	\$ 4,564,934	\$ 2,063,982	\$ 3,987,743
Juvenile Delinquency Services	\$ 214,331	\$ 28,195					\$ 242,526	\$ 363,613	\$ 244,827	\$ 591,314
Other Court Operations	\$ 2,542,012	\$ 5,437					\$ 2,547,449	\$ 5,872,569	\$ 2,630,566	\$ 5,923,245
Court Interpreters	\$ 720,588	\$ 434,144					\$ 1,154,733	\$ 2,391,734	\$ 1,080,760	\$ 2,183,197
Jury Services	\$ 187,402	\$ 63,256	\$ 126,313				\$ 376,970	\$ 776,115	\$ 327,789	\$ 729,224
Security		\$ 191,329					\$ 191,329	\$ 417,600	\$ 173,918	
Trial Court Operations Program	\$ 23,722,203	\$ 3,847,543	\$ 126,313		\$ 0		\$ 27,696,059	\$ 58,244,606	\$ 27,106,700	\$ 55,251,852
Enhanced Collections	\$ 244,965	\$ 198,012					\$ 442,977	\$ 824,171	\$ 367,029	\$ 831,983
Other Non-Court Operations									\$ (268)	
Non-Court Operations Program	\$ 244,965	\$ 198,012					\$ 442,977	\$ 824,171	\$ 366,761	\$ 831,983
Executive Office	\$ 1,420,867	\$ 2,395					\$ 1,423,262	\$ 2,821,472	\$ 1,392,423	\$ 2,911,086
Fiscal Services	\$ 991,208	\$ 518,439					\$ 1,509,647	\$ 2,848,621	\$ 1,470,002	\$ 1,756,570
Human Resources	\$ 891,400	\$ 41,806					\$ 933,205	\$ 1,101,498	\$ 999,376	\$ 1,010,219
Business & Facilities Services	\$ 217,677	\$ 1,032,432					\$ 1,250,109	\$ 2,012,637	\$ 1,248,603	\$ 3,534,012
Information Technology	\$ 1,123,003	\$ 1,041,111					\$ 2,164,114	\$ 4,759,551	\$ 2,890,581	\$ 4,762,323
Court Administration Program	\$ 4,644,155	\$ 2,636,182					\$ 7,280,337	\$ 13,543,779	\$ 8,000,986	\$ 13,974,210
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 28,611,323	\$ 6,681,738	\$ 126,313		\$ 0		\$ 35,419,373	\$ 72,612,556	\$ 35,474,447	\$ 70,058,045