

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

2/6/2019
Date

Fresno

Court

FY 18/19 2nd Qtr

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Fresno

Court

FY 18/19 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)	496.65	474.525	473.025		

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 18/19 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.
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

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

For the month ended December									
Fiscal Year 2018/19									2017/18
	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	\$ 663,245	\$ 1,291,413	\$ (1,317,503)				\$ 230,751	\$ 867,906	\$ 709,878
Payroll	\$ 994	\$ 0	\$ (557)					\$ 437	\$ (193)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 20,000							\$ 20,000	\$ 20,000
Other									
Distribution							\$ 53,598	\$ 53,598	\$ 118,633
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (63,220)	\$ (63,220)	\$ (102,951)
Credit Card									
Cash on Hand	\$ 13,245							\$ 13,245	\$ 13,245
Cash with County	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 9,843,476						\$ 10,263,943	\$ 20,107,419	\$ 22,459,902
Total Cash and Cash Equivalents	\$ 10,540,960	\$ 1,291,413	\$ (1,318,060)				\$ 10,485,072	\$ 20,999,386	\$ 23,218,513
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 2,132		\$ 0					\$ 2,132	\$ 1,556
Dishonored Checks									
Due From Employee	\$ 0	\$ 0						\$ 0	\$ 143
Civil Jury Fees									
Trust							\$ 5,000	\$ 5,000	\$ 5,000
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 28,176	\$ 0	\$ 0				\$ 0	\$ 28,176	\$ 38,633
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 37,418	\$ 0	\$ 1,213,628					\$ 1,251,046	\$ 698,272
Trust Due To/From							\$ 227,879	\$ 227,879	\$ 274,710
Distribution Due To/From							\$ 107,826	\$ 107,826	\$ 110,262
Civil Filing Fee Due To/From									
General Due To/From	\$ 58,616	\$ 69,862						\$ 128,478	\$ 466,714
Total Receivables	\$ 126,342	\$ 69,862	\$ 1,213,628				\$ 340,705	\$ 1,750,537	\$ 1,595,292
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	\$ 10,667,302	\$ 1,361,275	\$ (104,432)				\$ 10,825,777	\$ 22,749,923	\$ 24,813,805
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 5,380	\$ 0	\$ 0				\$ 0	\$ 5,380	\$ 2,322
Due to Other Funds	\$ 140	\$ 0	\$ 0				\$ 464,043	\$ 464,183	\$ 851,687
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 1,007,827	\$ 1,007,827	\$ 896,507
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 671,051	\$ 671,051	\$ 777,141
Due to Other Public Agencies									
Sales and Use Tax	\$ 20		\$ 0					\$ 20	\$ 194
Interest							\$ 19,465	\$ 19,465	\$ 10,607
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 5,540	\$ 0	\$ 0				\$ 2,162,385	\$ 2,167,926	\$ 2,538,457
Civil							\$ 2,846,000	\$ 2,846,000	\$ 3,217,448
Criminal							\$ 5,723,773	\$ 5,723,773	\$ 6,029,894
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 65,488	\$ 65,488	\$ 27,157
Miscellaneous Trust									
Total Trust Deposits							\$ 8,635,262	\$ 8,635,262	\$ 9,274,499
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (181,416)							\$ (181,416)	\$ (176,289)
Deferred Compensation Payable	\$ 29,395							\$ 29,395	\$ 17,725
Deductions Payable	\$ 6,030							\$ 6,030	\$ 782,954
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (145,991)	\$ 0	\$ 0					\$ (145,991)	\$ 624,390
Revenue Collected in Advance	\$ 0		\$ 13,868					\$ 13,868	\$ 0
Liabilities For Deposits	\$ 34,784						\$ 27,893	\$ 62,678	\$ 13,718
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 236	\$ 236	\$ 1,332
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 34,784		\$ 13,868				\$ 28,129	\$ 76,781	\$ 15,050
Total Liabilities	\$ (105,666)	\$ 0	\$ 13,868				\$ 10,825,777	\$ 10,733,978	\$ 12,452,397
Total Fund Balance	\$ 10,772,968	\$ 1,361,275	\$ (118,299)					\$ 12,015,944	\$ 12,361,408
Total Liabilities and Fund Balance	\$ 10,667,302	\$ 1,361,275	\$ (104,432)				\$ 10,825,777	\$ 22,749,923	\$ 24,813,805

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 2018/19										2017/18	
	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	\$ 31,598,669	\$ 106,137					\$ 31,704,806	\$ 51,701,274	\$ 31,267,615	\$ 47,779,138	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 125,997	\$ (4,500)	\$ 120,993	
Judges' Compensation (0150019)	\$ 204,252						\$ 204,252	\$ 408,500	\$ 204,252	\$ 408,500	
Court Interpreter (0150037)	\$ 799,246						\$ 799,246	\$ 2,238,818	\$ 695,255	\$ 1,883,724	
Civil Coordination Reimbursement (0150091)	\$ 1,752,269						\$ 1,752,269	\$ 3,863,683	\$ 1,823,883	\$ 3,591,938	
MOU Reimbursements (0150010 and General)	\$ 3,340,363						\$ 3,340,363	\$ 3,340,363	\$ 3,340,364	\$ 3,340,364	
Other Miscellaneous											
	\$ 37,694,798	\$ 106,137					\$ 37,800,935	\$ 61,678,635	\$ 37,326,868	\$ 57,124,657	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,071,621				\$ 1,071,621	\$ 2,638,343	\$ 1,038,416	\$ 2,580,881	
Other Judicial Council Grants	\$ 0		\$ 208,168				\$ 208,168	\$ 400,150	\$ 321,820	\$ 619,710	
Non-Judicial Council Grants			\$ 34,708				\$ 34,708	\$ 289,234	\$ 25,955	\$ 340,425	
	\$ 0		\$ 1,314,498				\$ 1,314,498	\$ 3,327,727	\$ 1,386,192	\$ 3,541,016	
Other Financing Sources											
Interest Income	\$ 80,091	\$ 6,582					\$ 86,673	\$ 147,733	\$ 38,709	\$ 147,733	
Investment Income											
Donations											
Local Fees	\$ 195,133	\$ 35,554					\$ 230,686	\$ 516,848	\$ 298,719	\$ 804,683	
Non-Fee Revenues											
Enhanced Collections			\$ 321,971				\$ 321,971	\$ 1,035,955	\$ 477,806	\$ 983,174	
Escheatment									\$ 1,134,242	\$ 1,134,242	
Prior Year Revenue											
County Program - Restricted			\$ 75,036				\$ 75,036	\$ 203,358	\$ 63,785	\$ 191,359	
Reimbursement Other	\$ 129,577	\$ 466					\$ 130,042	\$ 416,280	\$ 234,314	\$ 506,359	
Sale of Fixed Assets											
Other Miscellaneous	\$ 71,769						\$ 71,769	\$ 140,589	\$ 32,157	\$ 62,589	
	\$ 476,569	\$ 439,608					\$ 916,177	\$ 2,460,763	\$ 2,279,732	\$ 3,830,139	
Total Revenues	\$ 38,171,367	\$ 545,745	\$ 1,314,498				\$ 40,031,610	\$ 67,467,125	\$ 40,992,791	\$ 64,495,812	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 11,499,918	\$ 108,008	\$ 548,555				\$ 12,156,480	\$ 29,156,693	\$ 12,546,904	\$ 27,131,706	
Temp Help	\$ 521,443	\$ 188	\$ 39,759				\$ 561,390	\$ 25,247	\$ 416,125	\$ 16,831	
Overtime	\$ 16,169						\$ 16,169	\$ 60,000	\$ 16,086	\$ 90,000	
Staff Benefits	\$ 10,167,218	\$ 103,772	\$ 439,520				\$ 10,710,510	\$ 24,777,324	\$ 11,553,897	\$ 25,381,937	
	\$ 22,204,747	\$ 211,967	\$ 1,027,834				\$ 23,444,549	\$ 54,019,264	\$ 24,533,011	\$ 52,620,474	
Operating Expenses and Equipment											
General Expense	\$ 338,784	\$ 682	\$ 15,688				\$ 355,155	\$ 1,018,946	\$ 291,217	\$ 884,726	
Printing	\$ 34,262		\$ 186				\$ 34,448	\$ 90,440	\$ 42,397	\$ 60,203	
Telecommunications	\$ 129,033		\$ 26				\$ 129,059	\$ 417,959	\$ 139,914	\$ 307,371	
Postage	\$ 148,259		\$ 382				\$ 148,641	\$ 308,363	\$ 145,416	\$ 285,580	
Insurance	\$ 45,792						\$ 45,792	\$ 44,106	\$ 5,173	\$ 42,400	
In-State Travel	\$ 28,468		\$ 10,042				\$ 38,510	\$ 90,605	\$ 39,058	\$ 80,261	
Out-of-State Travel	\$ 3,214		\$ 1,258				\$ 4,472	\$ 3,977	\$ 3,944	\$ 6,661	
Training	\$ 5,953		\$ 1,970				\$ 7,923	\$ 52,260	\$ 17,220	\$ 37,893	
Security Services	\$ 4,059		\$ 163,649				\$ 167,708	\$ 392,332	\$ 155,117	\$ 322,725	
Facility Operations	\$ 822,950						\$ 822,950	\$ 1,831,854	\$ 996,497	\$ 1,643,418	
Utilities	\$ 16,641						\$ 16,641	\$ 31,956	\$ 15,145	\$ 31,956	
Contracted Services	\$ 2,948,704	\$ 295,172	\$ 77,278				\$ 3,321,154	\$ 6,805,092	\$ 3,576,619	\$ 6,924,586	
Consulting and Professional Services	\$ 30,732						\$ 30,732	\$ 64,718	\$ 34,989	\$ 87,277	
Information Technology	\$ 789,197						\$ 789,197	\$ 1,344,194	\$ 996,615	\$ 1,508,968	
Major Equipment	\$ 466,662						\$ 466,662	\$ 492,439	\$ 10,292	\$ 40,292	
Other Items of Expense	\$ 7,260		\$ 1,384				\$ 8,643	\$ 20,000	\$ 4,995	\$ 9,943	
	\$ 5,819,971	\$ 295,854	\$ 271,864				\$ 6,387,889	\$ 13,009,241	\$ 6,474,609	\$ 12,274,260	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0	\$ 350	\$ 0	\$ 300	
Jury Costs	\$ 167,725						\$ 167,725	\$ 402,715	\$ 198,716	\$ 423,238	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (133,099)		\$ 133,099				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 34,626		\$ 133,099				\$ 167,725	\$ 403,065	\$ 198,716	\$ 423,538	
Total Expenditures	\$ 28,059,344	\$ 507,821	\$ 1,432,797				\$ 29,999,962	\$ 67,431,570	\$ 31,206,336	\$ 65,318,272	
Excess (Deficit) of Revenues Over Expenditures	\$ 10,112,023	\$ 37,924	\$ (118,299)				\$ 10,031,648	\$ 35,555	\$ 9,786,455	\$ (822,460)	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 660,945	\$ 1,323,351	\$ 0				\$ 1,984,296	\$ 1,984,296	\$ 2,574,953	\$ 2,574,953	
Ending Balance (Deficit)	\$ 10,772,968	\$ 1,361,275	\$ (118,299)				\$ 12,015,944	\$ 2,019,851	\$ 12,361,408	\$ 1,752,493	

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

	For the month ended December									
	Fiscal Year 2018/19								2017/18	
	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	\$ 5,579,637	\$ 301,088					\$ 5,880,725	\$ 17,503,820	\$ 6,297,401	\$ 14,683,955
Traffic & Other Infractions	\$ 1,353,942	\$ 16,434					\$ 1,370,375	\$ 3,270,114	\$ 1,590,272	\$ 3,650,251
Other Criminal Cases	\$ 4,647,155	\$ 167,036					\$ 4,814,191	\$ 8,907,504	\$ 4,809,888	\$ 9,218,897
Civil	\$ 1,946,853	\$ 151,918					\$ 2,098,771	\$ 4,533,764	\$ 2,427,181	\$ 5,703,714
Family & Children Services	\$ 2,775,692	\$ 110,001			\$ 0		\$ 2,885,693	\$ 6,429,148	\$ 3,182,745	\$ 6,205,134
Probate, Guardianship & Mental Health Services	\$ 920,089	\$ 11,075					\$ 931,164	\$ 1,892,248	\$ 925,468	\$ 2,061,665
Juvenile Dependency Services	\$ 249,204	\$ 1,792,359					\$ 2,041,563	\$ 3,510,392	\$ 2,102,586	\$ 3,585,911
Juvenile Delinquency Services	\$ 236,679	\$ 29,012					\$ 265,691	\$ 531,910	\$ 393,820	\$ 804,587
Other Court Operations	\$ 1,267,258	\$ 18,767					\$ 1,286,025	\$ 3,733,348	\$ 1,181,154	\$ 3,173,010
Court Interpreters	\$ 571,885	\$ 412,097					\$ 983,981	\$ 2,238,818	\$ 855,717	\$ 1,883,724
Jury Services	\$ 176,017	\$ 56,932	\$ 167,725				\$ 400,673	\$ 920,539	\$ 427,864	\$ 863,302
Security		\$ 178,559					\$ 178,559	\$ 396,230	\$ 152,612	\$ 319,000
Trial Court Operations Program	\$ 19,724,411	\$ 3,245,278	\$ 167,725		\$ 0		\$ 23,137,413	\$ 53,867,835	\$ 24,346,707	\$ 52,153,150
Enhanced Collections	\$ 191,239	\$ 137,190					\$ 328,429	\$ 1,035,955	\$ 504,329	\$ 983,173
Other Non-Court Operations		\$ 59,841					\$ 59,841	\$ 185,020	\$ 80,678	\$ 180,310
Non-Court Operations Program	\$ 191,239	\$ 197,031					\$ 388,270	\$ 1,220,975	\$ 585,007	\$ 1,163,483
Executive Office	\$ 749,050	\$ 6,889					\$ 755,939	\$ 1,512,465	\$ 693,484	\$ 1,596,230
Fiscal Services	\$ 894,520	\$ 232,571					\$ 1,127,092	\$ 1,664,182	\$ 1,422,434	\$ 1,764,235
Human Resources	\$ 694,148	\$ 75,060					\$ 769,208	\$ 1,036,779	\$ 807,574	\$ 1,079,160
Business & Facilities Services	\$ 168,537	\$ 1,024,558					\$ 1,193,095	\$ 2,921,763	\$ 930,290	\$ 2,559,464
Information Technology	\$ 1,022,644	\$ 1,606,300					\$ 2,628,944	\$ 5,207,571	\$ 2,420,840	\$ 5,002,550
Court Administration Program	\$ 3,528,899	\$ 2,945,379					\$ 6,474,278	\$ 12,342,760	\$ 6,274,622	\$ 12,001,639
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 23,444,549	\$ 6,387,689	\$ 167,725		\$ 0		\$ 29,999,962	\$ 67,431,570	\$ 31,206,336	\$ 65,318,272