

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

2024-25 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ Total 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 September								
	Fiscal Year 2024/25							2023/24	
	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	\$ (4,675,494)	\$ 5,106,841	\$ (1,020,907)				\$ 91,680	\$ (497,880)	\$ (240,815)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ (9,780)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 35,000							\$ 35,000	\$ 35,000
Other									
Distribution							\$ 80,494	\$ 80,494	\$ 71,282
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 389,888	\$ 389,888	\$ (100,754)
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 Held with the JCC									
Cash Equivalents	\$ 24,066,947						\$ 15,150,388	\$ 39,217,334	\$ 31,991,344
Total Cash and Cash Equivalents	\$ 19,439,642	\$ 5,106,841	\$ (1,020,907)				\$ 15,712,450	\$ 39,238,027	\$ 31,759,467
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 5,330							\$ 5,330	\$ 2,464
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	\$ 100,286		\$ 0					\$ 100,286	\$ 38,596
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 855,488					\$ 855,488	\$ 571,073
Trust Due To/From							\$ 427,253	\$ 427,253	\$ 159,314
Distribution Due To/From							\$ 239,439	\$ 239,439	\$ 53,202
Civil Filing Fee Due To/From									
General Due To/From	\$ 45,519	\$ 61,336						\$ 106,855	\$ 80,355
Total Receivables	\$ 151,136	\$ 61,336	\$ 855,488				\$ 671,692	\$ 1,739,651	\$ 910,004
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	\$ 19,590,778	\$ 5,168,177	\$ (165,419)				\$ 16,384,142	\$ 40,977,678	\$ 32,669,472
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 13,932	\$ 0	\$ 0				\$ 2,168	\$ 16,100	\$ 2,046
Due to Other Funds	\$ 2,220	\$ 0	\$ 0				\$ 771,326	\$ 773,547	\$ 292,872
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 164,894	\$ 2,012,190						\$ 2,177,084	\$ 0
TC145 Liability							\$ 911,324	\$ 911,324	\$ 908,309
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 982,791	\$ 982,791	\$ 792,900
Due to Other Public Agencies									
Sales and Use Tax	\$ 75							\$ 75	\$ 97
Interest							\$ 62,240	\$ 62,240	\$ 48,016
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 181,121	\$ 2,012,190	\$ 0				\$ 2,729,848	\$ 4,923,160	\$ 2,044,240
Civil							\$ 6,839,542	\$ 6,839,542	\$ 2,426,342
Criminal							\$ 6,451,410	\$ 6,451,410	\$ 6,592,993
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 301,999	\$ 301,999	\$ 129,341
Miscellaneous Trust									
Total Trust Deposits							\$ 13,592,950	\$ 13,592,950	\$ 9,148,676
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 19,879							\$ 19,879	\$ 34,746
Deferred Compensation Payable	\$ 29,020							\$ 29,020	\$ 51,741
Deductions Payable	\$ 2,030							\$ 2,030	\$ 792,003
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 50,929	\$ 0	\$ 0					\$ 50,929	\$ 878,490
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 161,517		\$ 770				\$ 61,107	\$ 223,394	\$ 196,976
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	\$ 161,517	\$ 0	\$ 770				\$ 61,343	\$ 223,630	\$ 197,212
Total Liabilities	\$ 393,567	\$ 2,012,190	\$ 770				\$ 16,384,142	\$ 18,790,669	\$ 12,268,618
Total Fund Balance	\$ 19,197,211	\$ 3,155,987	\$ (166,189)					\$ 22,187,009	\$ 20,400,854
Total Liabilities and Fund Balance	\$ 19,590,778	\$ 5,168,177	\$ (165,419)				\$ 16,384,142	\$ 40,977,678	\$ 32,669,472

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 September											
Fiscal Year 2024/25										2023/24	
	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	\$ 28,405,313	\$ 15,614					\$ 28,420,927	\$ 62,266,943	\$ 28,477,370	\$ 62,610,126	
Improvement and Modernization Fund	\$ 162						\$ 162	\$ 121,182	\$ 0	\$ 125,997	
Judges' Compensation (0150019)	\$ 111,624						\$ 111,624	\$ 446,500	\$ 111,624	\$ 446,500	
Court Interpreter (0150037)	\$ 495,329						\$ 495,329	\$ 2,624,049	\$ 637,299	\$ 2,586,721	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,195,062						\$ 1,195,062	\$ 5,467,338	\$ 1,109,322	\$ 5,323,192	
Other Miscellaneous		\$ 2,257,734					\$ 2,257,734	\$ 5,598,097	\$ 4,353,702	\$ 6,250,460	
	\$ 30,207,490	\$ 2,273,349					\$ 32,480,839	\$ 76,524,109	\$ 34,689,318	\$ 77,342,996	
Grants											
AB 1058 Commissioner/Facilitator			\$ 466,267				\$ 466,267	\$ 2,981,738	\$ 394,340	\$ 2,807,858	
Other Judicial Council Grants			\$ (956)				\$ (956)	\$ 216,224	\$ 26,549	\$ 319,870	
Non-Judicial Council Grants			\$ 0				\$ 0	\$ 617,445	\$ 0	\$ 748,604	
			\$ 465,310				\$ 465,310	\$ 3,815,407	\$ 420,889	\$ 3,876,332	
Other Financing Sources											
Interest Income	\$ 289,687	\$ 0					\$ 289,687	\$ 848,500	\$ 407,764	\$ 538,800	
Investment Income											
Donations											
Local Fees	\$ 1,737	\$ 12,767					\$ 14,503	\$ 83,400	\$ 13,308	\$ 72,500	
Non-Fee Revenues											
Enhanced Collections		\$ 99,362					\$ 99,362	\$ 631,000	\$ 116,252	\$ 975,375	
Escheatment											
Prior Year Revenue	\$ (11,321)	\$ 224					\$ (11,097)		\$ (7,057)	\$ (200,706)	
County Program - Restricted		\$ 22,100					\$ 22,100	\$ 208,500	\$ 17,089	\$ 190,000	
Reimbursement Other	\$ 93,815						\$ 93,815	\$ 606,000	\$ (277,486)	\$ 345,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 39,023						\$ 39,023	\$ 203,000	\$ 34,381	\$ 185,000	
	\$ 412,940	\$ 134,453					\$ 547,393	\$ 2,580,400	\$ 304,252	\$ 2,105,969	
Total Revenues	\$ 30,620,430	\$ 2,407,801	\$ 465,310				\$ 33,493,542	\$ 82,919,916	\$ 35,414,459	\$ 83,325,297	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 7,047,078	\$ 91,258	\$ 266,418				\$ 7,404,754	\$ 35,804,927	\$ 7,141,178	\$ 35,432,172	
Temp Help	\$ 49,703	\$ 2,200					\$ 51,903		\$ 44,886		
Overtime	\$ 6,656						\$ 6,656		\$ 25,526		
Staff Benefits	\$ 6,333,273	\$ 94,950	\$ 212,094				\$ 6,640,318	\$ 30,051,973	\$ 6,103,103	\$ 28,175,128	
	\$ 13,436,711	\$ 188,409	\$ 478,513				\$ 14,103,632	\$ 65,856,900	\$ 13,314,691	\$ 63,607,300	
Operating Expenses and Equipment											
General Expense	\$ 369,737	\$ 13,423	\$ 2,117				\$ 385,278	\$ 1,473,926	\$ 115,745	\$ 1,055,182	
Printing	\$ 5,577		\$ 71				\$ 5,648	\$ 58,200	\$ 9,137	\$ 65,200	
Telecommunications	\$ 100,122	\$ 3,649	\$ 1				\$ 103,772	\$ 376,844	\$ 41,489	\$ 361,790	
Postage	\$ 78,382		\$ 223				\$ 78,605	\$ 311,475	\$ 70,559	\$ 340,625	
Insurance	\$ 15,216						\$ 15,216	\$ 106,000	\$ 18,445	\$ 91,944	
In-State Travel	\$ 4,159		\$ 274				\$ 4,433	\$ 55,040	\$ 7,085	\$ 75,000	
Out-of-State Travel	\$ 230						\$ 230	\$ 1,000	\$ 876	\$ 2,000	
Training	\$ 4,640		\$ 2,590				\$ 7,230	\$ 61,519	\$ 20,050	\$ 72,519	
Security Services	\$ 2,982		\$ 49,609				\$ 52,591	\$ 410,000	\$ 56,436	\$ 491,000	
Facility Operations	\$ 311,570						\$ 311,570	\$ 1,834,956	\$ 327,713	\$ 1,789,299	
Utilities	\$ (2,419)						\$ (2,419)	\$ 70,000	\$ 18,445	\$ 70,000	
Contracted Services	\$ 2,161,635	\$ 429,456	\$ 28,955				\$ 2,620,046	\$ 13,655,781	\$ 2,285,005	\$ 11,035,928	
Consulting and Professional Services	\$ 385						\$ 385	\$ 50,500	\$ 12,055	\$ 31,200	
Information Technology	\$ 114,979						\$ 114,979	\$ 2,216,912	\$ 292,839	\$ 1,601,925	
Major Equipment	\$ 107,429						\$ 107,429	\$ 302,987	\$ 187,679	\$ 852,691	
Other Items of Expense	\$ 5,124						\$ 5,124	\$ 21,550	\$ 5,418	\$ 23,600	
	\$ 3,279,747	\$ 446,528	\$ 83,841				\$ 3,810,117	\$ 21,006,690	\$ 3,468,975	\$ 17,959,903	
Special Items of Expense											
Grand Jury	\$ 300						\$ 300	\$ 300	\$ 341	\$ 500	
Jury Costs	\$ 61,400	\$ 4,116					\$ 65,516	\$ 355,000	\$ 55,714	\$ 230,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (69,146)		\$ 69,146				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (454)						\$ (454)		\$ 7,270		
	\$ (7,899)	\$ 4,116	\$ 69,146				\$ 65,362	\$ 355,300	\$ 63,324	\$ 230,500	
Total Expenditures	\$ 16,708,559	\$ 639,053	\$ 631,499				\$ 17,979,111	\$ 87,218,890	\$ 16,846,991	\$ 81,797,703	
Excess (Deficit) of Revenues Over Expenditures	\$ 13,911,872	\$ 1,768,748	\$ (166,189)				\$ 15,514,431	\$ (4,298,974)	\$ 18,567,468	\$ 1,527,594	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 5,285,339	\$ 1,387,239	\$ 0				\$ 6,672,578	\$ 6,672,578	\$ 1,833,385	\$ 1,833,385	
Ending Balance (Deficit)	\$ 19,197,211	\$ 3,155,987	\$ (166,189)				\$ 22,187,009	\$ 2,373,604	\$ 20,400,854	\$ 3,360,979	

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

For the month ended September

Fiscal Year 2024/25

2023/24

	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 4,129,983	\$ 178,543					\$ 4,308,526	\$ 18,999,027	\$ 3,972,274	\$ 18,367,085
Traffic & Other Infractions	\$ 760,899	\$ 775					\$ 761,674	\$ 4,204,844	\$ 727,332	\$ 3,720,356
Other Criminal Cases	\$ 1,990,623	\$ 494,974					\$ 2,485,597	\$ 13,389,902	\$ 2,063,424	\$ 13,065,976
Civil	\$ 872,613	\$ 17,124					\$ 889,738	\$ 4,675,580	\$ 881,166	\$ 4,735,856
Family & Children Services	\$ 1,361,995	\$ 43,170			\$ 0		\$ 1,405,165	\$ 7,289,405	\$ 1,375,036	\$ 6,824,826
Probate, Guardianship & Mental Health Services	\$ 593,854	\$ 3,529					\$ 597,383	\$ 3,227,056	\$ 515,285	\$ 2,488,164
Juvenile Dependency Services	\$ 106,999	\$ 1,406,359					\$ 1,513,358	\$ 4,763,424	\$ 1,522,147	\$ 4,679,601
Juvenile Delinquency Services	\$ 113,114	\$ 13,254					\$ 126,368	\$ 519,131	\$ 121,048	\$ 510,418
Other Court Operations	\$ 1,080,985	\$ 2,608					\$ 1,083,593	\$ 5,101,381	\$ 1,090,251	\$ 4,996,247
Court Interpreters	\$ 197,358	\$ 443,978					\$ 641,336	\$ 3,005,000	\$ 593,366	\$ 2,809,999
Jury Services	\$ 86,946	\$ 26,510	\$ 65,816				\$ 179,272	\$ 941,596	\$ 166,082	\$ 765,498
Security		\$ 49,609					\$ 49,609	\$ 400,000	\$ 228,589	\$ 663,303
Trial Court Operations Program	\$ 11,295,370	\$ 2,680,433	\$ 65,816		\$ 0		\$ 14,041,619	\$ 66,516,346	\$ 13,255,999	\$ 63,627,329
Enhanced Collections	\$ 120,069	\$ 8,939					\$ 129,008	\$ 631,001	\$ 145,385	\$ 975,375
Other Non-Court Operations										
Non-Court Operations Program	\$ 120,069	\$ 8,939					\$ 129,008	\$ 631,001	\$ 145,385	\$ 975,375
Executive Office	\$ 702,473	\$ 669					\$ 703,142	\$ 3,539,853	\$ 631,585	\$ 3,768,918
Fiscal Services	\$ 474,727	\$ 11,586					\$ 486,313	\$ 2,226,731	\$ 452,528	\$ 2,263,724
Human Resources	\$ 721,050	\$ 47,574					\$ 768,624	\$ 1,315,837	\$ 691,569	\$ 1,251,498
Business & Facilities Services	\$ 130,537	\$ 416,112				\$ (50)	\$ 546,599	\$ 3,321,504	\$ 560,817	\$ 3,018,161
Information Technology	\$ 659,407	\$ 644,803				\$ (403)	\$ 1,303,806	\$ 9,667,618	\$ 1,109,108	\$ 6,892,698
Court Administration Program	\$ 2,688,193	\$ 1,120,744				\$ (454)	\$ 3,808,484	\$ 20,071,543	\$ 3,445,606	\$ 17,194,999
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 14,103,632	\$ 3,810,117	\$ 65,816		\$ 0	\$ (454)	\$ 17,979,111	\$ 87,218,890	\$ 16,846,991	\$ 81,797,703