

**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

2023-24 Q4  
\_\_\_\_\_  
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) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> 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 June									
Fiscal Year 2023/24									2022/23
	Governmental 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	\$ (4,132,677)	\$ 3,797,653	\$ 402				\$ 270,649	\$ (63,973)	\$ (46,571)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 35,000							\$ 35,000	\$ 35,000
Other									
Distribution							\$ 214,146	\$ 214,146	\$ 94,320
Civil Filing Fees							\$ 0	\$ 0	\$ 806,273
Trust							\$ (285,816)	\$ (285,816)	\$ (359,064)
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	\$ 9,978,442						\$ 15,411,715	\$ 25,390,157	\$ 16,259,211
Total Cash and Cash Equivalents	\$ 5,893,955	\$ 3,797,653	\$ 402				\$ 15,610,693	\$ 25,302,703	\$ 16,802,359
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 12,984	\$ 71,894						\$ 84,878	\$ 8,966
Accounts Receivable - General	\$ 31,153							\$ 31,153	\$ 4,855
Dishonored Checks									
Due From Employee	\$ 1,548							\$ 1,548	\$ 1,644
Civil Jury Fees									
Trust							\$ 5,000	\$ 5,000	\$ 5,000
Due From Other Funds	\$ 655,705							\$ 655,705	\$ 1,006,743
Due From Other Governments	\$ 39,803		\$ 255,547					\$ 295,350	\$ 617,385
Due From Other Courts	\$ 1,106							\$ 1,106	
Due From State	\$ 1,446,351	\$ 74,367	\$ 417,182					\$ 1,937,901	\$ 1,235,199
Trust Due To/From							\$ 421,862	\$ 421,862	\$ 532,806
Distribution Due To/From							\$ 64,370	\$ 64,370	\$ 45,643
Civil Filing Fee Due To/From									
General Due To/From	\$ 40,248	\$ 69,954						\$ 110,202	\$ 306,645
Total Receivables	\$ 2,228,898	\$ 216,215	\$ 672,729				\$ 491,232	\$ 3,609,074	\$ 3,764,886
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	\$ 8,122,853	\$ 4,013,868	\$ 673,131				\$ 16,101,925	\$ 28,911,777	\$ 20,567,245
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 366,658	\$ 4,841	\$ 4,448					\$ 375,947	\$ 113,582
Accounts Payable - General	\$ 16,400	\$ 0	\$ 0				\$ 0	\$ 16,400	\$ 123,581
Due to Other Funds	\$ 3,421	\$ 126,107	\$ 529,598				\$ 593,012	\$ 1,252,139	\$ 1,891,837
Due to Other Courts	\$ 10,584							\$ 10,584	
Due to State	\$ 170,734	\$ 2,012,190						\$ 2,182,923	\$ 5,730
TC145 Liability							\$ 1,089,640	\$ 1,089,640	\$ 1,661,621
Due to Other Governments	\$ 57,815	\$ 0	\$ 98,400					\$ 156,215	\$ 680,105
AB145 Due to Other Government Agency							\$ 955,554	\$ 955,554	\$ 782,260
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 2,737	\$ 2,737	\$ 2,382
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 625,612	\$ 2,143,139	\$ 632,446				\$ 2,640,942	\$ 6,042,138	\$ 5,261,099
Civil							\$ 6,126,358	\$ 6,126,358	\$ 2,286,369
Criminal							\$ 7,020,602	\$ 7,020,602	\$ 6,120,876
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 253,119	\$ 253,119	\$ 107,971
Miscellaneous Trust									
Total Trust Deposits							\$ 13,400,079	\$ 13,400,079	\$ 8,515,216
Accrued Payroll	\$ 1,023,711	\$ 12,942	\$ 39,915					\$ 1,076,568	\$ 1,011,545
Benefits Payable	\$ 189,423							\$ 189,423	\$ 158,737
Deferred Compensation Payable	\$ 28,016							\$ 28,016	\$ 0
Deductions Payable	\$ 813,937							\$ 813,937	\$ 822,225
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 2,055,086	\$ 12,942	\$ 39,915					\$ 2,107,943	\$ 1,992,506
Revenue Collected in Advance	\$ 0	\$ 470,549	\$ 0					\$ 470,549	\$ 2,773,668
Liabilities For Deposits	\$ 156,815		\$ 770				\$ 60,668	\$ 218,253	\$ 191,135
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	\$ 156,815	\$ 470,549	\$ 770				\$ 60,904	\$ 689,038	\$ 2,965,038
Total Liabilities	\$ 2,837,513	\$ 2,626,629	\$ 673,131				\$ 16,101,925	\$ 22,239,198	\$ 18,733,860
Total Fund Balance	\$ 5,285,339	\$ 1,387,239	\$ 0					\$ 6,672,578	\$ 1,833,385
Total Liabilities and Fund Balance	\$ 8,122,853	\$ 4,013,868	\$ 673,131				\$ 16,101,925	\$ 28,911,777	\$ 20,567,245

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 June											
Fiscal Year 2023/24										2022/23	
	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	\$ 63,169,121	\$ 189,546					\$ 63,358,667	\$ 62,610,126	\$ 62,456,461	\$ 62,256,722	
Improvement and Modernization Fund	\$ 127,383						\$ 127,383	\$ 125,997	\$ 118,901	\$ 127,545	
Judges' Compensation (0150019)	\$ 415,710						\$ 415,710	\$ 446,500	\$ 413,237	\$ 427,500	
Court Interpreter (0150037)	\$ 2,771,072						\$ 2,771,072	\$ 2,586,721	\$ 2,459,867	\$ 2,459,867	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 5,411,785						\$ 5,411,785	\$ 5,323,192	\$ 5,694,455	\$ 5,374,114	
Other Miscellaneous	\$ 3,340,363	\$ 2,161,383					\$ 5,501,746	\$ 6,250,460	\$ 6,882,606	\$ 7,070,735	
	<b>\$ 75,235,434</b>	<b>\$ 2,350,929</b>					<b>\$ 77,586,363</b>	<b>\$ 77,342,996</b>	<b>\$ 78,025,528</b>	<b>\$ 77,716,483</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,670,616				\$ 2,670,616	\$ 2,807,858	\$ 2,628,596	\$ 2,824,318	
Other Judicial Council Grants			\$ 267,436				\$ 267,436	\$ 319,870	\$ 317,783	\$ 318,594	
Non-Judicial Council Grants			\$ 596,962				\$ 596,962	\$ 748,604	\$ 728,192	\$ 1,055,625	
			<b>\$ 3,535,013</b>				<b>\$ 3,535,013</b>	<b>\$ 3,876,332</b>	<b>\$ 3,674,571</b>	<b>\$ 4,198,537</b>	
Other Financing Sources											
Interest Income	\$ 1,007,776	\$ 119,240					\$ 1,127,016	\$ 538,800	\$ 559,209	\$ 687,000	
Investment Income											
Donations											
Local Fees	\$ 3,586	\$ 87,567					\$ 91,153	\$ 72,500	\$ 72,158	\$ 91,800	
Non-Fee Revenues											
Enhanced Collections		\$ 606,383					\$ 606,383	\$ 975,375	\$ 950,280	\$ 871,500	
Escheatment											
Prior Year Revenue	\$ 419,122	\$ 8					\$ 419,130	\$ (200,706)	\$ (214,069)		
County Program - Restricted		\$ 214,059					\$ 214,059	\$ 190,000	\$ 183,505	\$ 175,000	
Reimbursement Other	\$ 344,508	\$ 1,148	\$ 29,236				\$ 374,892	\$ 345,000	\$ 68,341	\$ 558,379	
Sale of Fixed Assets											
Other Miscellaneous	\$ 234,733						\$ 234,733	\$ 185,000	\$ 244,492	\$ 254,000	
	<b>\$ 2,009,725</b>	<b>\$ 1,028,404</b>	<b>\$ 29,236</b>				<b>\$ 3,067,366</b>	<b>\$ 2,105,969</b>	<b>\$ 1,863,916</b>	<b>\$ 2,637,679</b>	
<b>Total Revenues</b>	<b>\$ 77,245,159</b>	<b>\$ 3,379,333</b>	<b>\$ 3,564,249</b>				<b>\$ 84,188,742</b>	<b>\$ 83,325,297</b>	<b>\$ 83,564,015</b>	<b>\$ 84,552,699</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 32,339,488	\$ 488,474	\$ 1,420,789				\$ 34,248,751	\$ 35,432,172	\$ 36,642,454	\$ 35,658,683	
Temp Help	\$ 234,120	\$ 46,205					\$ 280,325		\$ 224,667		
Overtime	\$ 105,278	\$ 2,550					\$ 107,828		\$ 170,418	\$ 170,000	
Staff Benefits	\$ 26,044,328	\$ 466,033	\$ 1,069,032				\$ 27,579,393	\$ 28,175,128	\$ 29,205,427	\$ 30,241,670	
	<b>\$ 58,723,214</b>	<b>\$ 1,003,261</b>	<b>\$ 2,489,821</b>				<b>\$ 62,216,297</b>	<b>\$ 63,607,300</b>	<b>\$ 66,242,966</b>	<b>\$ 66,070,353</b>	
Operating Expenses and Equipment											
General Expense	\$ 745,726	\$ 31,260	\$ 28,210				\$ 805,196	\$ 1,055,182	\$ 663,147	\$ 808,473	
Printing	\$ 55,517		\$ 80				\$ 55,597	\$ 65,200	\$ 60,345	\$ 80,000	
Telecommunications	\$ 201,829	\$ 21,823	\$ 17				\$ 223,670	\$ 361,790	\$ 204,908	\$ 231,790	
Postage	\$ 310,573		\$ 1,930				\$ 312,503	\$ 340,625	\$ 305,135	\$ 270,625	
Insurance	\$ 106,363						\$ 106,363	\$ 91,944	\$ 91,434	\$ 92,341	
In-State Travel	\$ 48,972	\$ 439	\$ 8,117				\$ 57,528	\$ 75,000	\$ 56,367	\$ 32,000	
Out-of-State Travel	\$ 1,237						\$ 1,237	\$ 2,000	\$ 2,865	\$ 10,147	
Training	\$ 50,714		\$ 5,455				\$ 56,169	\$ 72,519	\$ 29,876	\$ 78,000	
Security Services	\$ 12,297		\$ 324,914				\$ 337,211	\$ 491,000	\$ 303,635	\$ 427,150	
Facility Operations	\$ 1,792,141						\$ 1,792,141	\$ 1,789,299	\$ 1,743,006	\$ 1,731,697	
Utilities	\$ 78,103						\$ 78,103	\$ 70,000	\$ 58,629	\$ 40,000	
Contracted Services	\$ 8,046,435	\$ 1,927,725	\$ 527,057				\$ 10,501,217	\$ 11,035,928	\$ 10,612,325	\$ 12,082,588	
Consulting and Professional Services	\$ 64,912						\$ 64,912	\$ 31,200	\$ 27,328	\$ 40,000	
Information Technology	\$ 1,520,617	\$ 3,797	\$ 8,135				\$ 1,532,549	\$ 1,601,925	\$ 1,419,969	\$ 1,486,744	
Major Equipment	\$ 883,849						\$ 883,849	\$ 852,691	\$ 1,102,293	\$ 1,067,066	
Other Items of Expense	\$ 21,087		\$ 1,922				\$ 23,009	\$ 23,600	\$ 31,747	\$ 51,420	
	<b>\$ 13,940,372</b>	<b>\$ 1,985,043</b>	<b>\$ 905,838</b>				<b>\$ 16,831,253</b>	<b>\$ 17,959,903</b>	<b>\$ 16,713,011</b>	<b>\$ 18,530,041</b>	
Special Items of Expense											
Grand Jury	\$ 341						\$ 341	\$ 500	\$ 531	\$ 350	
Jury Costs	\$ 294,294						\$ 294,294	\$ 230,000	\$ 228,740	\$ 250,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (514,233)	\$ 70,086	\$ 444,147				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (1,814)	\$ 9,178					\$ 7,364		\$ 1,268,323		
	<b>\$ (221,412)</b>	<b>\$ 79,264</b>	<b>\$ 444,147</b>				<b>\$ 301,999</b>	<b>\$ 230,500</b>	<b>\$ 1,497,595</b>	<b>\$ 250,350</b>	
<b>Total Expenditures</b>	<b>\$ 72,442,175</b>	<b>\$ 3,067,568</b>	<b>\$ 3,839,806</b>				<b>\$ 79,349,549</b>	<b>\$ 81,797,703</b>	<b>\$ 84,453,571</b>	<b>\$ 84,850,744</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,802,985	\$ 311,765	\$ (275,557)				\$ 4,839,193	\$ 1,527,594	\$ (889,556)	\$ (298,045)	
Operating Transfers In (Out)	\$ (275,557)		\$ 275,557				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 757,911	\$ 1,075,474	\$ 0				\$ 1,833,385	\$ 1,833,385	\$ 2,722,941	\$ 2,722,941	
Ending Balance (Deficit)	\$ 5,285,339	\$ 1,387,239	\$ 0				\$ 6,672,578	\$ 3,360,979	\$ 1,833,385	\$ 2,424,896	

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

For the month ended June

Fiscal Year 2023/24 2022/23

	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 17,719,299	\$ 865,115				\$ 0	\$ 18,584,414	\$ 18,367,085	\$ 19,505,472	\$ 18,350,333
Traffic & Other Infractions	\$ 3,503,855	\$ 24,598					\$ 3,528,453	\$ 3,720,356	\$ 3,898,781	\$ 4,358,781
Other Criminal Cases	\$ 9,597,521	\$ 2,664,542			\$ 0	\$ 9,178	\$ 12,271,241	\$ 13,065,976	\$ 13,487,996	\$ 13,794,772
Civil	\$ 3,968,303	\$ 307,937					\$ 4,276,240	\$ 4,735,856	\$ 4,834,804	\$ 5,121,389
Family & Children Services	\$ 6,760,403	\$ 175,799			\$ 0	\$ 63	\$ 6,936,264	\$ 6,824,826	\$ 7,345,097	\$ 7,534,242
Probate, Guardianship & Mental Health Services	\$ 2,575,008	\$ 26,553					\$ 2,601,561	\$ 2,488,164	\$ 2,687,447	\$ 2,465,294
Juvenile Dependency Services	\$ 537,941	\$ 4,246,664					\$ 4,784,605	\$ 4,679,601	\$ 4,998,161	\$ 5,221,866
Juvenile Delinquency Services	\$ 511,824	\$ 66,169					\$ 577,993	\$ 510,418	\$ 470,583	\$ 507,468
Other Court Operations	\$ 4,903,287	\$ 27,177					\$ 4,930,464	\$ 4,996,247	\$ 6,093,340	\$ 6,629,740
Court Interpreters	\$ 980,381	\$ 1,791,869					\$ 2,772,249	\$ 2,809,999	\$ 2,573,988	\$ 2,459,867
Jury Services	\$ 443,458	\$ 130,620	\$ 294,635			\$ (2,544)	\$ 866,168	\$ 765,498	\$ 759,399	\$ 775,350
Security		\$ 572,062					\$ 572,062	\$ 663,303	\$ 294,509	\$ 417,150
Trial Court Operations Program	\$ 51,501,280	\$ 10,899,105	\$ 294,635		\$ 0	\$ 6,696	\$ 62,701,716	\$ 63,627,329	\$ 66,949,578	\$ 67,636,252
Enhanced Collections	\$ 527,639	\$ 79,891					\$ 607,530	\$ 975,375	\$ 951,832	\$ 871,500
Other Non-Court Operations										
Non-Court Operations Program	\$ 527,639	\$ 79,891					\$ 607,530	\$ 975,375	\$ 951,832	\$ 871,500
Executive Office	\$ 3,029,793	\$ 9,477					\$ 3,039,270	\$ 3,768,918	\$ 3,305,698	\$ 3,235,701
Fiscal Services	\$ 2,112,595	\$ 557,564			\$ 0	\$ 121	\$ 2,670,281	\$ 2,263,724	\$ 2,761,880	\$ 3,080,736
Human Resources	\$ 1,449,594	\$ 80,635					\$ 1,530,229	\$ 1,251,498	\$ 1,568,255	\$ 1,319,696
Business & Facilities Services	\$ 577,585	\$ 2,025,599				\$ 1,260	\$ 2,604,444	\$ 3,018,161	\$ 2,327,712	\$ 2,095,256
Information Technology	\$ 3,017,810	\$ 3,178,982				\$ (713)	\$ 6,196,079	\$ 6,892,698	\$ 6,588,617	\$ 6,611,603
Court Administration Program	\$ 10,187,377	\$ 5,852,258			\$ 0	\$ 668	\$ 16,040,303	\$ 17,194,999	\$ 16,552,161	\$ 16,342,992
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 62,216,297	\$ 16,831,253	\$ 294,635		\$ 0	\$ 7,364	\$ 79,349,549	\$ 81,797,703	\$ 84,453,571	\$ 84,850,744