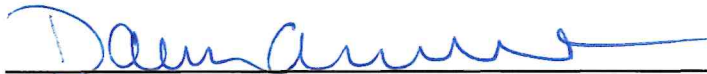


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

11/13/25

Date

Fresno

Court

2024-25 Q2

Fiscal Year and Ending Quarter

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.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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

		For the month ended December							
		Fiscal Year 2024/25							2023/24
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (3,525,354)	\$ 4,353,688	\$ (1,316,082)				\$ 177,514	\$ (310,235)	\$ (1,008,488)
Payroll	\$ (536)	\$ 0	\$ 0					\$ (536)	\$ (775)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 35,000							\$ 35,000	\$ 35,000
Other									
Distribution							\$ 257,611	\$ 257,611	\$ 55,807
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (272,455)	\$ (272,455)	\$ (108,529)
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	\$ 24,495,075						\$ 16,650,788	\$ 41,145,863	\$ 29,260,238
Total Cash and Cash Equivalents	\$ 21,017,375	\$ 4,353,688	\$ (1,316,082)				\$ 16,813,458	\$ 40,868,438	\$ 28,246,443
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 6,150							\$ 6,150	\$ 3,850
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	\$ 24,883		\$ 0					\$ 24,883	\$ 121,456
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 350	\$ 0	\$ 1,106,693					\$ 1,107,043	\$ 1,248,795
Trust Due To/From							\$ 323,565	\$ 323,565	\$ 212,194
Distribution Due To/From							\$ 93,656	\$ 93,656	\$ 130,445
Civil Filing Fee Due To/From									
General Due To/From	\$ 680	\$ 0						\$ 680	\$ 87,552
Total Receivables	\$ 32,063	\$ 0	\$ 1,106,693				\$ 422,221	\$ 1,560,977	\$ 1,809,291
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	\$ 21,049,438	\$ 4,353,688	\$ (209,389)				\$ 17,235,679	\$ 42,429,416	\$ 30,055,735
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 179	\$ 0	\$ 0				\$ 0	\$ 179	\$ 3,043
Due to Other Funds	\$ 1,032	\$ 0	\$ 0				\$ 416,870	\$ 417,901	\$ 430,190
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 162,301	\$ 2,022,611						\$ 2,184,912	\$ 0
TC145 Liability							\$ 761,795	\$ 761,795	\$ 811,475
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency	\$ 0						\$ 956,803	\$ 956,803	\$ 869,472
Due to Other Public Agencies									
Sales and Use Tax	\$ 166							\$ 166	\$ 120
Interest							\$ 62,138	\$ 62,138	\$ 45,915
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 163,677	\$ 2,022,611	\$ 0				\$ 2,197,605	\$ 4,383,894	\$ 2,160,216
Civil							\$ 8,034,674	\$ 8,034,674	\$ 2,493,479
Criminal	\$ 0						\$ 6,564,186	\$ 6,564,186	\$ 6,003,968
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 377,754	\$ 377,754	\$ 161,039
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 14,976,614	\$ 14,976,614	\$ 8,658,486
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 188,591							\$ 188,591	\$ 178,018
Deferred Compensation Payable	\$ 27,553							\$ 27,553	\$ 80,909
Deductions Payable	\$ 788,175							\$ 788,175	\$ 758,351
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,004,318	\$ 0	\$ 0					\$ 1,004,318	\$ 1,017,278
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 167,872		\$ 770				\$ 61,224	\$ 229,866	\$ 204,210
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	\$ 167,872	\$ 0	\$ 770				\$ 61,460	\$ 230,102	\$ 204,446
Total Liabilities	\$ 1,335,867	\$ 2,022,611	\$ 770				\$ 17,235,679	\$ 20,594,927	\$ 12,040,425
Total Fund Balance	\$ 19,713,571	\$ 2,331,076	\$ (210,159)					\$ 21,834,488	\$ 18,015,309
Total Liabilities and Fund Balance	\$ 21,049,438	\$ 4,353,688	\$ (209,389)				\$ 17,235,679	\$ 42,429,416	\$ 30,055,735

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 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	\$ 43,242,324	\$ 63,182						\$ 43,305,506	\$ 62,266,943	\$ 40,317,141	\$ 62,610,126
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 121,182	\$ 0	\$ 125,997
Judges' Compensation (0150019)	\$ 223,248							\$ 223,248	\$ 446,500	\$ 223,248	\$ 446,500
Court Interpreter (0150037)	\$ 1,142,947							\$ 1,142,947	\$ 2,624,049	\$ 1,287,107	\$ 2,586,721
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,417,680							\$ 2,417,680	\$ 5,467,338	\$ 2,663,420	\$ 5,323,192
Other Miscellaneous	\$ 3,340,363	\$ 2,257,734						\$ 5,598,097	\$ 5,598,097	\$ 7,694,065	\$ 6,250,460
	\$ 50,366,562	\$ 2,320,916						\$ 52,687,478	\$ 76,524,109	\$ 52,184,981	\$ 77,342,996
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,094,155					\$ 1,094,155	\$ 2,981,738	\$ 1,163,052	\$ 2,807,858
Other Judicial Council Grants			\$ 45,133					\$ 45,133	\$ 216,224	\$ 99,552	\$ 319,870
Non-Judicial Council Grants			\$ 130,199					\$ 130,199	\$ 617,445	\$ 156,682	\$ 748,604
			\$ 1,269,486					\$ 1,269,486	\$ 3,815,407	\$ 1,419,285	\$ 3,876,332
Other Financing Sources											
Interest Income	\$ 662,512	\$ 5,569						\$ 668,081	\$ 848,500	\$ 797,928	\$ 538,800
Investment Income											
Donations											
Local Fees	\$ 3,858	\$ 28,322						\$ 32,179	\$ 83,400	\$ 32,662	\$ 72,500
Non-Fee Revenues											
Enhanced Collections		\$ 271,648						\$ 271,648	\$ 631,000	\$ 240,119	\$ 975,375
Escheatment											
Prior Year Revenue	\$ (11,163)	\$ 224						\$ (10,939)		\$ 9,058	\$ (200,706)
County Program - Restricted		\$ 82,330						\$ 82,330	\$ 208,500	\$ 67,734	\$ 190,000
Reimbursement Other	\$ 499,836							\$ 499,836	\$ 606,000	\$ (160,989)	\$ 345,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 119,674							\$ 119,674	\$ 203,000	\$ 85,743	\$ 185,000
	\$ 1,274,716	\$ 388,092						\$ 1,662,808	\$ 2,580,400	\$ 1,072,256	\$ 2,105,969
Total Revenues	\$ 51,641,279	\$ 2,709,008	\$ 1,269,486					\$ 55,619,773	\$ 82,919,916	\$ 54,676,522	\$ 83,325,297
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 15,884,343	\$ 205,287	\$ 602,953					\$ 16,692,583	\$ 35,804,927	\$ 16,089,086	\$ 35,432,172
Temp Help	\$ 107,426	\$ 4,600						\$ 112,026		\$ 145,125	
Overtime	\$ 25,170							\$ 25,170		\$ 49,298	
Staff Benefits	\$ 13,457,957	\$ 202,828	\$ 427,017					\$ 14,087,802	\$ 30,051,973	\$ 13,031,959	\$ 28,175,128
	\$ 29,474,896	\$ 412,715	\$ 1,029,970					\$ 30,917,581	\$ 65,856,900	\$ 29,315,468	\$ 63,607,300
Operating Expenses and Equipment											
General Expense	\$ 498,202	\$ 13,664	\$ 6,019					\$ 517,885	\$ 1,473,926	\$ 416,645	\$ 1,055,182
Printing	\$ 14,682		\$ 71					\$ 14,753	\$ 58,200	\$ 22,376	\$ 65,200
Telecommunications	\$ 138,131	\$ 9,122	\$ 2					\$ 147,256	\$ 376,844	\$ 89,638	\$ 361,790
Postage	\$ 231,965		\$ 318					\$ 232,283	\$ 311,475	\$ 153,581	\$ 340,625
Insurance	\$ 110,072							\$ 110,072	\$ 106,000	\$ 105,793	\$ 91,944
In-State Travel	\$ 19,131		\$ 2,628					\$ 21,759	\$ 55,040	\$ 27,023	\$ 75,000
Out-of-State Travel	\$ 596							\$ 596	\$ 1,000	\$ 876	\$ 2,000
Training	\$ 11,969		\$ 2,590					\$ 14,559	\$ 61,519	\$ 28,447	\$ 72,519
Security Services	\$ 5,082		\$ 120,063					\$ 125,145	\$ 410,000	\$ 120,361	\$ 491,000
Facility Operations	\$ 1,140,837							\$ 1,140,837	\$ 1,834,956	\$ 1,158,059	\$ 1,789,299
Utilities	\$ 18,747							\$ 18,747	\$ 70,000	\$ 28,532	\$ 70,000
Contracted Services	\$ 4,313,158	\$ 786,623	\$ 147,041					\$ 5,246,822	\$ 13,655,781	\$ 5,137,497	\$ 11,035,928
Consulting and Professional Services	\$ 16,335							\$ 16,335	\$ 50,500	\$ 24,715	\$ 31,200
Information Technology	\$ 757,027	\$ 529,691						\$ 1,286,718	\$ 2,216,912	\$ 1,200,910	\$ 1,601,925
Major Equipment	\$ 107,429							\$ 107,429	\$ 302,987	\$ 500,917	\$ 852,691
Other Items of Expense	\$ 7,179							\$ 7,179	\$ 21,550	\$ 12,333	\$ 23,600
	\$ 7,390,543	\$ 1,339,100	\$ 278,733					\$ 9,008,376	\$ 21,006,690	\$ 9,027,701	\$ 17,959,903
Special Items of Expense											
Grand Jury	\$ 0	\$ 300						\$ 300	\$ 300	\$ 341	\$ 500
Jury Costs	\$ 519,005	\$ 4,116						\$ 523,121	\$ 355,000	\$ 143,957	\$ 230,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (170,943)		\$ 170,943					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (454)	\$ 8,939						\$ 8,485		\$ 7,131	
	\$ 347,609	\$ 13,355	\$ 170,943					\$ 531,906	\$ 355,300	\$ 151,429	\$ 230,500
Total Expenditures	\$ 37,213,047	\$ 1,765,171	\$ 1,479,645					\$ 40,457,863	\$ 87,218,890	\$ 38,494,598	\$ 81,797,703
Excess (Deficit) of Revenues Over Expenditures	\$ 14,428,232	\$ 943,837	\$ (210,159)					\$ 15,161,910	\$ (4,298,974)	\$ 16,181,924	\$ 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)	\$ 19,713,571	\$ 2,331,076	\$ (210,159)					\$ 21,834,488	\$ 2,373,604	\$ 18,015,309	\$ 3,360,979

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

For the month ended December										
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	\$ 9,205,297	\$ 406,461					\$ 9,611,759	\$ 18,999,027	\$ 8,687,337	\$ 18,367,085
Traffic & Other Infractions	\$ 1,705,414	\$ 1,910					\$ 1,707,324	\$ 4,204,844	\$ 1,628,916	\$ 3,720,356
Other Criminal Cases	\$ 4,355,826	\$ 982,943			\$ 0		\$ 5,338,769	\$ 13,389,902	\$ 5,487,420	\$ 13,065,976
Civil	\$ 1,972,059	\$ 127,065					\$ 2,099,124	\$ 4,675,580	\$ 1,969,448	\$ 4,735,856
Family & Children Services	\$ 3,123,790	\$ 84,735			\$ 0		\$ 3,208,525	\$ 7,289,405	\$ 3,198,828	\$ 6,824,826
Probate, Guardianship & Mental Health Services	\$ 1,336,409	\$ 9,034					\$ 1,345,443	\$ 3,227,056	\$ 1,170,041	\$ 2,488,164
Juvenile Dependency Services	\$ 238,219	\$ 2,477,609					\$ 2,715,828	\$ 4,763,424	\$ 2,708,913	\$ 4,679,601
Juvenile Delinquency Services	\$ 245,120	\$ 18,303					\$ 263,423	\$ 519,131	\$ 263,513	\$ 510,418
Other Court Operations	\$ 2,443,958	\$ 6,233					\$ 2,450,190	\$ 5,101,381	\$ 2,358,863	\$ 4,996,247
Court Interpreters	\$ 386,458	\$ 1,039,096					\$ 1,425,554	\$ 3,005,000	\$ 1,262,509	\$ 2,809,999
Jury Services	\$ 194,472	\$ 75,168	\$ 523,421				\$ 793,061	\$ 941,596	\$ 418,540	\$ 765,498
Security		\$ 120,063					\$ 120,063	\$ 400,000	\$ 307,663	\$ 663,303
Trial Court Operations Program	\$ 25,207,021	\$ 5,348,621	\$ 523,421		\$ 0		\$ 31,079,063	\$ 66,516,346	\$ 29,461,992	\$ 63,627,329
Enhanced Collections	\$ 270,053	\$ 240				\$ 8,939	\$ 279,232	\$ 631,001	\$ 297,349	\$ 975,375
Other Non-Court Operations										
Non-Court Operations Program	\$ 270,053	\$ 240				\$ 8,939	\$ 279,232	\$ 631,001	\$ 297,349	\$ 975,375
Executive Office	\$ 1,568,610	\$ 1,549					\$ 1,570,159	\$ 3,539,853	\$ 1,423,189	\$ 3,768,918
Fiscal Services	\$ 1,053,656	\$ 514,818					\$ 1,568,474	\$ 2,226,731	\$ 1,527,208	\$ 2,263,724
Human Resources	\$ 1,025,000	\$ 58,043					\$ 1,083,042	\$ 1,315,837	\$ 973,573	\$ 1,251,498
Business & Facilities Services	\$ 285,028	\$ 1,054,568				\$ (50)	\$ 1,339,546	\$ 3,321,504	\$ 1,297,069	\$ 3,018,161
Information Technology	\$ 1,508,212	\$ 2,030,537				\$ (403)	\$ 3,538,346	\$ 9,667,618	\$ 3,514,221	\$ 6,892,698
Court Administration Program	\$ 5,440,507	\$ 3,659,515				\$ (454)	\$ 9,099,568	\$ 20,071,543	\$ 8,735,258	\$ 17,194,999
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 30,917,581	\$ 9,008,376	\$ 523,421		\$ 0	\$ 8,485	\$ 40,457,863	\$ 87,218,890	\$ 38,494,598	\$ 81,797,703