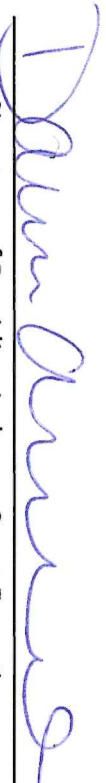


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 Q4

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 June									
Fiscal Year 2024/25									
2023/24									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	Special Revenue			Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
	General	Non-Grant	Grant						
ASSETS	Operations	\$ (2,141,135)	\$ 1,710,832	\$ 402			\$ 191,433	\$ (238,469)	\$ (63,973)
	Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
	Jury	\$ 0						\$ 0	\$ 0
	Revolving	\$ 35,000						\$ 35,000	\$ 35,000
	Other							\$ 247,719	\$ 214,146
	Distribution							\$ 0	\$ 0
	Civil Filing Fees							\$ (167,707)	\$ (285,816)
	Trust							\$ 13,190	\$ 13,190
	Credit Card							\$ 0	\$ 0
	Cash on Hand	\$ 13,190	\$ 0	\$ 0					
	Cash with County	\$ 0							
	Cash Outside of the JCC								
	Cash Held with the JCC								
	Cash Equivalents	\$ 10,364,617					\$ 16,020,385	\$ 26,385,001	\$ 25,390,157
	Total Cash and Cash Equivalents	\$ 8,271,672	\$ 1,710,832	\$ 402			\$ 16,291,830	\$ 26,274,735	\$ 25,302,703
	Short-Term Investment								
	Investments								
	Total Investments								
	Accrued Revenue	\$ 53,950	\$ 105,157					\$ 159,108	\$ 84,878
	Accounts Receivable - General	\$ 3,298						\$ 3,298	\$ 31,153
	Dishonored Checks							\$ 2,660	\$ 1,548
	Due From Employee	\$ 2,660						\$ 0	\$ 5,000
	Civil Jury Fees							\$ 577,118	\$ 655,705
	Trust							\$ 274,021	\$ 295,350
	Due From Other Funds	\$ 577,118						\$ 0	\$ 1,106
Due From Other Governments	\$ 32,046	\$ 4,116		\$ 237,859			\$ 1,183,794	\$ 1,937,901	
Due From Other Courts	\$ 0			\$ 420,694			\$ 184,163	\$ 421,862	
Due From State	\$ 689,899	\$ 73,200				\$ 184,163	\$ 63,407	\$ 64,370	
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 27,821	\$ 0				\$ 247,570	\$ 27,821	\$ 110,202	
Total Receivables	\$ 1,386,793	\$ 182,473	\$ 658,553				\$ 2,475,389	\$ 3,609,074	
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	\$ 9,658,465	\$ 1,893,305	\$ 658,954			\$ 16,539,400	\$ 28,750,124	\$ 28,911,777	
LIABILITIES AND FUND BALANCES									
Accrued Liabilities									
Accounts Payable - General	\$ 807,871	\$ 48,527	\$ 13,815				\$ 870,213	\$ 375,947	
Due to Other Funds	\$ 321	\$ 0	\$ 0			\$ 0	\$ 321	\$ 16,400	
Due to Other Courts	\$ 57	\$ 68,042	\$ 509,076			\$ 275,334	\$ 852,509	\$ 1,252,139	
Due to State	\$ 5,886						\$ 5,886	\$ 10,584	
TC145 Liability	\$ 134,532	\$ 223,751					\$ 358,282	\$ 2,182,923	
Due to Other Governments	\$ 7,460	\$ 315,885	\$ 88,215			\$ 1,073,040	\$ 1,073,040	\$ 1,089,640	
AB145 Due to Other Government Agency	\$ 0					\$ 411,560	\$ 156,215	\$ 156,215	
Due to Other Public Agencies						\$ 1,004,776	\$ 1,004,776	\$ 955,554	
Sales and Use Tax	\$ 0						\$ 0	\$ 0	
Interest						\$ 3,589	\$ 3,589	\$ 2,737	
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 956,126	\$ 656,205	\$ 611,106			\$ 2,356,739	\$ 4,580,176	\$ 6,042,138	
Civil									
Criminal	\$ 0					\$ 7,444,049	\$ 7,444,049	\$ 6,126,358	
Unreconciled - Civil and Criminal						\$ 6,121,945	\$ 6,121,945	\$ 7,020,602	
Trust Held Outside of the JCC						\$ 511,418	\$ 511,418	\$ 253,119	
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits	\$ 0					\$ 14,077,412	\$ 14,077,412	\$ 13,400,079	
Accrued Payroll	\$ 1,243,531	\$ 17,399	\$ 47,078				\$ 1,308,008	\$ 1,076,568	
Benefits Payable	\$ 192,998						\$ 192,998	\$ 189,423	
Deferred Compensation Payable	\$ 0						\$ 0	\$ 28,016	
Deductions Payable	\$ 1,071,058						\$ 1,071,058	\$ 813,937	
Payroll Clearing	\$ 0						\$ 0	\$ 0	
Total Payroll Liabilities	\$ 2,507,587	\$ 17,399	\$ 47,078				\$ 2,572,064	\$ 2,107,943	
Revenue Collected in Advance	\$ 188,206	\$ 40,000	\$ 0				\$ 228,206	\$ 470,549	
Liabilities For Deposits	\$ 189,900		\$ 770			\$ 105,013	\$ 295,683	\$ 218,253	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment	\$ 0					\$ 236	\$ 236	\$ 236	
Uncleared Collections	\$ 0						\$ 0	\$ 0	
Other Miscellaneous Liabilities	\$ 0						\$ 0	\$ 0	
Total Other Liabilities	\$ 378,105	\$ 40,000	\$ 770			\$ 105,249	\$ 524,124	\$ 689,038	
Total Liabilities	\$ 3,841,819	\$ 713,604	\$ 658,954			\$ 16,539,400	\$ 21,753,777	\$ 22,239,198	
Total Fund Balance	\$ 5,816,646	\$ 1,179,701	\$ 0				\$ 6,996,347	\$ 6,672,578	
Total Liabilities and Fund Balance	\$ 9,658,465	\$ 1,893,305	\$ 658,954			\$ 16,539,400	\$ 28,750,124	\$ 28,911,777	

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 2024/25										2023/24	
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
REVENUES State Financing Sources Trial Court Trust Fund Improvement and Modernization Fund Judges' Compensation (0150019) Court Interpreter (0150037) Civil Coordination Reimbursement (0150091) MOU Reimbursements (0150010 and General) Other Miscellaneous Grants AB 1058 Commissioner/Facilitator Other Judicial Council Grants Non-Judicial Council Grants Other Financing Sources Interest Income Investment Income Donations Local Fees Non-Fee Revenues Enhanced Collections Escheatment Prior Year Revenue County Program - Restricted Reimbursement Other Sale of Fixed Assets Other Miscellaneous	\$ 63,220,308 \$ 96,154 \$ 422,233 \$ 2,980,524 \$ 6,089,089 \$ 3,369,627 \$ 76,177,935	\$ 189,346						\$ 63,409,654 \$ 96,154 \$ 422,233 \$ 2,980,524 \$ 6,089,089 \$ 5,440,887 \$ 78,438,542	\$ 62,266,943 \$ 121,182 \$ 446,500 \$ 2,624,049 \$ 5,467,338 \$ 5,598,097 \$ 76,524,109	\$ 63,358,667 \$ 127,383 \$ 415,710 \$ 2,771,072 \$ 5,411,785 \$ 5,501,746 \$ 77,586,363	\$ 62,610,126 \$ 125,997 \$ 446,500 \$ 2,586,721 \$ 5,323,192 \$ 6,250,460 \$ 77,342,996
			\$ 2,568,960 \$ 205,454 \$ 606,681					\$ 2,568,960 \$ 205,454 \$ 606,681	\$ 2,981,738 \$ 216,224 \$ 617,445	\$ 2,670,616 \$ 267,436 \$ 596,962	\$ 2,807,858 \$ 319,870 \$ 748,604
			\$ 3,381,095					\$ 3,381,095	\$ 3,815,407	\$ 3,535,013	\$ 3,876,332
	\$ 1,065,000	\$ 64,512						\$ 1,129,512	\$ 848,500	\$ 1,127,016	\$ 538,800
	\$ 25,959	\$ 75,042						\$ 101,000	\$ 83,400	\$ 91,153	\$ 72,500
	\$ (4,037)	\$ 224						\$ (3,813)	\$ 208,500	\$ 419,130	\$ (200,706)
	\$ 382,165 \$ 6,262 \$ 236,849	\$ 249,756	\$ 25,546					\$ 249,756 \$ 407,710 \$ 6,262 \$ 236,849	\$ 606,000	\$ 214,059 \$ 374,892	\$ 190,000 \$ 345,000
	\$ 1,712,197	\$ 1,192,493	\$ 25,546					\$ 2,930,236	\$ 2,580,400	\$ 3,067,366	\$ 2,105,969
	\$ 77,890,132	\$ 3,453,100	\$ 3,406,641					\$ 84,749,873	\$ 82,919,916	\$ 84,188,742	\$ 83,325,297
	EXPENDITURES Personnel Services Salaries - Permanent Temp Help Overtime Staff Benefits Operating Expenses and Equipment General Expense Printing Telecommunications Postage Insurance In-State Travel Out-of-State Travel Training Security Services Facility Operations Utilities Contracted Services Consulting and Professional Services Information Technology Major Equipment Other Items of Expense	\$ 33,928,143 \$ 221,946 \$ 106,199 \$ 28,000,120	\$ 476,606 \$ 5,400 \$ 791	\$ 1,317,799 \$ 18,603					\$ 35,722,548 \$ 245,949 \$ 106,990 \$ 29,462,809	\$ 35,804,927	\$ 34,248,751 \$ 280,325 \$ 107,828 \$ 27,579,393
\$ 62,256,407		\$ 940,351	\$ 2,341,537					\$ 65,538,296	\$ 65,856,900	\$ 62,216,297	\$ 63,607,300
\$ 1,127,911 \$ 54,125 \$ 250,499 \$ 405,713 \$ 110,072 \$ 40,593 \$ 596 \$ 33,365 \$ 9,897 \$ 1,874,521 \$ 71,597 \$ 8,882,692 \$ 45,353 \$ 1,063,684 \$ 231,440 \$ 13,314		\$ 25,174 \$ 21,894 \$ 2,093,045 \$ 529,691	\$ 19,268 \$ 707 \$ 5 \$ 2,277 \$ 9,318 \$ 5,352 \$ 299,164 \$ 538,271					\$ 1,172,353 \$ 54,833 \$ 272,398 \$ 407,990 \$ 110,072 \$ 49,912 \$ 596 \$ 38,717 \$ 309,061 \$ 1,874,521 \$ 71,597 \$ 11,514,008 \$ 45,353 \$ 1,593,375 \$ 231,440 \$ 13,802	\$ 1,473,926 \$ 58,200 \$ 376,844 \$ 311,475 \$ 106,000 \$ 55,040 \$ 1,000 \$ 61,519 \$ 410,000 \$ 1,834,956 \$ 70,000 \$ 13,655,781 \$ 50,500 \$ 2,216,912 \$ 302,987 \$ 21,550	\$ 805,196 \$ 55,597 \$ 223,670 \$ 312,503 \$ 106,363 \$ 57,528 \$ 1,237 \$ 56,169 \$ 337,211 \$ 1,792,141 \$ 78,103 \$ 10,501,217 \$ 64,912 \$ 1,532,549 \$ 883,849 \$ 23,009	\$ 1,055,182 \$ 65,200 \$ 361,790 \$ 340,625 \$ 91,944 \$ 75,000 \$ 2,000 \$ 72,519 \$ 491,000 \$ 1,789,299 \$ 70,000 \$ 11,035,928 \$ 31,200 \$ 1,601,925 \$ 852,691 \$ 23,600
\$ 14,215,372		\$ 2,669,804	\$ 874,851					\$ 17,760,026	\$ 21,006,690	\$ 16,831,253	\$ 17,959,903
\$ 320 \$ 1,134,949		\$ 0 \$ 4,116						\$ 320 \$ 1,139,064	\$ 300 \$ 355,000	\$ 341 \$ 294,294	\$ 500 \$ 230,000
\$ (460,999) \$ (20,541)		\$ 37,428 \$ 8,939	\$ 423,571					\$ 0 \$ (11,602)	\$ 0	\$ 0 \$ 7,364	\$ 0
\$ 653,729		\$ 50,483	\$ 423,571					\$ 1,127,783	\$ 355,300	\$ 301,999	\$ 230,500
\$ 77,125,508		\$ 3,660,638	\$ 3,639,959					\$ 84,426,104	\$ 87,218,890	\$ 79,349,549	\$ 81,797,703
\$ 764,624		\$ (207,538)	\$ (233,318)					\$ 323,769	\$ (4,298,974)	\$ 4,839,193	\$ 1,527,594
\$ (233,318)			\$ 233,318					\$ 0	\$ 0	\$ 0	\$ 0
\$ 5,285,339		\$ 1,387,239	\$ 0					\$ 6,672,578	\$ 6,672,578	\$ 1,833,385	\$ 1,833,385
\$ 5,816,646	\$ 1,179,701	\$ 0					\$ 6,996,347	\$ 2,373,604	\$ 6,672,578	\$ 3,360,979	

Superior Court of California, County of Fresno

Trial Court Operations Fund

Statement of Program Expenditures

(Unaudited)

For the month ended June											
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	\$ 19,433,292	\$ 918,230				\$ 20,351,522	\$ 18,999,027	\$ 18,584,414	\$ 18,367,085	
	Traffic & Other Infractions	\$ 3,769,764	\$ 4,856				\$ 3,774,620	\$ 4,204,844	\$ 3,528,453	\$ 3,720,356	
	Other Criminal Cases	\$ 9,939,721	\$ 2,676,963		\$ 0	\$ 690	\$ 12,617,374	\$ 13,389,902	\$ 12,271,241	\$ 13,065,976	
	Civil	\$ 4,408,731	\$ 309,359				\$ 4,718,090	\$ 4,675,580	\$ 4,276,240	\$ 4,735,856	
	Family & Children Services	\$ 7,181,253	\$ 156,569		\$ 0		\$ 7,337,822	\$ 7,289,405	\$ 6,936,264	\$ 6,824,826	
	Probate, Guardianship & Mental Health Services	\$ 2,899,258	\$ 27,264				\$ 2,926,522	\$ 3,227,056	\$ 2,601,561	\$ 2,488,164	
	Juvenile Dependency Services	\$ 583,875	\$ 4,353,344				\$ 4,937,219	\$ 4,763,424	\$ 4,784,605	\$ 4,679,601	
	Juvenile Delinquency Services	\$ 549,654	\$ 43,355				\$ 593,009	\$ 519,131	\$ 577,993	\$ 510,418	
	Other Court Operations	\$ 3,967,004	\$ 25,427				\$ 3,992,431	\$ 5,101,381	\$ 4,930,464	\$ 4,996,247	
	Court Interpreters	\$ 772,930	\$ 2,261,579				\$ 3,034,509	\$ 3,005,000	\$ 2,772,249	\$ 2,809,999	
	Jury Services	\$ 462,382	\$ 134,332	\$ 1,139,384			\$ 1,736,099	\$ 941,596	\$ 866,168	\$ 765,498	
	Security		\$ 428,331				\$ 428,331	\$ 400,000	\$ 572,062	\$ 663,303	
	Trial Court Operations Program	\$ 53,967,865	\$ 11,339,608	\$ 1,139,384		\$ 0	\$ 690	\$ 66,447,548	\$ 66,516,346	\$ 62,701,716	\$ 63,627,329
	Enhanced Collections	\$ 580,848	\$ 213,397				\$ 8,939	\$ 803,184	\$ 631,001	\$ 607,530	\$ 975,375
	Other Non-Court Operations										
	Non-Court Operations Program	\$ 580,848	\$ 213,397				\$ 8,939	\$ 803,184	\$ 631,001	\$ 607,530	\$ 975,375
	Executive Office	\$ 3,313,454	\$ 4,944					\$ 3,318,398	\$ 3,539,853	\$ 3,039,270	\$ 3,768,918
	Fiscal Services	\$ 2,252,159	\$ 524,727			\$ 0	\$ (425)	\$ 2,776,461	\$ 2,226,731	\$ 2,670,281	\$ 2,263,724
	Human Resources	\$ 1,638,592	\$ 80,360					\$ 1,718,952	\$ 1,315,837	\$ 1,530,229	\$ 1,251,498
	Business & Facilities Services	\$ 580,706	\$ 2,176,551				\$ (20,403)	\$ 2,736,854	\$ 3,321,504	\$ 2,604,444	\$ 3,018,161
	Information Technology	\$ 3,204,671	\$ 3,420,440				\$ (403)	\$ 6,624,708	\$ 9,667,618	\$ 6,196,079	\$ 6,892,698
	Court Administration Program	\$ 10,989,582	\$ 6,207,022			\$ 0	\$ (21,231)	\$ 17,175,373	\$ 20,071,543	\$ 16,040,303	\$ 17,194,999
	Expenditures Not Distributed or Posted to a Program										
	Prior Year Adjustments Not Posted to a Program										
Total	\$ 65,538,296	\$ 17,760,026	\$ 1,139,384		\$ 0	\$ (11,602)	\$ 84,426,104	\$ 87,218,890	\$ 79,349,549	\$ 81,797,703	