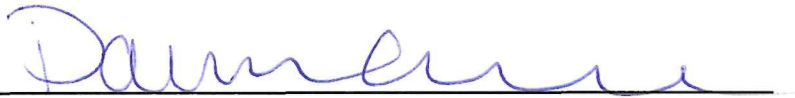
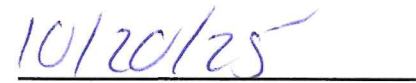


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2025-26 Q1

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 September								
	Fiscal Year 2025/26								2024/25
	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	\$ (2,931,992)	\$ 3,076,533	\$ (896,180)				\$ 99,332	\$ (652,308)	\$ (497,880)
Payroll	\$ (4,146)	\$ 0	\$ 0					\$ (4,146)	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 35,000							\$ 35,000	\$ 35,000
Other									
Distribution							\$ (4,956)	\$ (4,956)	\$ 80,494
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (196,261)	\$ (196,261)	\$ 389,888
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	\$ 14,711,439						\$ 17,238,458	\$ 31,949,897	\$ 39,217,334
Total Cash and Cash Equivalents	\$ 11,823,491	\$ 3,076,533	\$ (896,180)				\$ 17,136,573	\$ 31,140,416	\$ 39,238,027
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 2,134							\$ 2,134	\$ 5,330
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust							\$ 0	\$ 0	\$ 5,000
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 31,499	\$ 4,116	\$ 0					\$ 35,615	\$ 100,286
Due From Other Courts									\$ 0
Due From State	\$ 175,813	\$ 0	\$ 721,213					\$ 897,026	\$ 855,488
Trust Due To/From							\$ 196,189	\$ 196,189	\$ 427,253
Distribution Due To/From							\$ 103,208	\$ 103,208	\$ 239,439
Civil Filing Fee Due To/From									
General Due To/From	\$ 17,664	\$ 0						\$ 17,664	\$ 106,855
Total Receivables	\$ 227,111	\$ 4,116	\$ 721,213				\$ 299,398	\$ 1,251,837	\$ 1,739,651
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	\$ 12,050,602	\$ 3,080,648	\$ (174,967)				\$ 17,435,971	\$ 32,392,254	\$ 40,977,678
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,508	\$ 0	\$ 12,292				\$ 0	\$ 14,800	\$ 16,100
Due to Other Funds	\$ 1,589	\$ 235	\$ 0				\$ 315,238	\$ 317,062	\$ 773,547
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 59,806	\$ 223,751						\$ 283,557	\$ 2,177,084
TC145 Liability							\$ 920,219	\$ 920,219	\$ 911,324
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 1,163,067	\$ 1,163,067	\$ 982,791
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 75
Interest							\$ 58,951	\$ 58,951	\$ 62,240
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 63,903	\$ 223,986	\$ 12,292				\$ 2,457,475	\$ 2,757,655	\$ 4,923,160
Civil							\$ 8,494,907	\$ 8,494,907	\$ 6,839,542
Criminal	\$ 0						\$ 5,799,686	\$ 5,799,686	\$ 6,451,410
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 572,306	\$ 572,306	\$ 301,999
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 14,866,899	\$ 14,866,899	\$ 13,592,950
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 8,310							\$ 8,310	\$ 19,879
Deferred Compensation Payable	\$ 0							\$ 0	\$ 29,020
Deductions Payable	\$ (18)							\$ (18)	\$ 2,030
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 8,292	\$ 0	\$ 0					\$ 8,292	\$ 50,929
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 198,344	\$ 330	\$ 770				\$ 111,361	\$ 310,805	\$ 223,394
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	\$ 198,344	\$ 330	\$ 770				\$ 111,597	\$ 311,041	\$ 223,630
Total Liabilities	\$ 270,539	\$ 224,315	\$ 13,062				\$ 17,435,971	\$ 17,943,887	\$ 18,790,669
Total Fund Balance	\$ 11,780,063	\$ 2,856,333	\$ (188,029)					\$ 14,448,367	\$ 22,187,009
Total Liabilities and Fund Balance	\$ 12,050,602	\$ 3,080,648	\$ (174,967)				\$ 17,435,971	\$ 32,392,254	\$ 40,977,678

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 2025/26									2024/25	
	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	\$ 21,117,672	\$ 15,715						\$ 21,133,386	\$ 64,903,408	\$ 28,420,927	\$ 62,266,943
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 129,100	\$ 162	\$ 121,182
Judges' Compensation (0150019)	\$ 111,624							\$ 111,624	\$ 446,500	\$ 111,624	\$ 446,500
Court Interpreter (0150037)	\$ 695,831							\$ 695,831	\$ 2,766,582	\$ 495,329	\$ 2,624,049
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,227,645							\$ 1,227,645	\$ 6,713,776	\$ 1,195,062	\$ 5,467,338
Other Miscellaneous	\$ 653,297	\$ 1,702,120						\$ 2,355,418	\$ 5,945,387	\$ 2,257,734	\$ 5,598,097
	\$ 23,806,069	\$ 1,717,835						\$ 25,523,904	\$ 80,904,753	\$ 32,480,839	\$ 76,524,109
Grants											
AB 1058 Commissioner/Facilitator			\$ 459,619					\$ 459,619	\$ 2,607,315	\$ 466,267	\$ 2,981,738
Other Judicial Council Grants			\$ 18,916					\$ 18,916	\$ 230,963	\$ (956)	\$ 216,224
Non-Judicial Council Grants			\$ 0					\$ 0	\$ 608,445	\$ 0	\$ 617,445
			\$ 478,535					\$ 478,535	\$ 3,446,723	\$ 465,310	\$ 3,815,407
Other Financing Sources											
Interest Income	\$ 112,730	\$ 31						\$ 112,761	\$ 1,059,600	\$ 289,687	\$ 848,500
Investment Income											
Donations											
Local Fees	\$ 622	\$ 13,482						\$ 14,104	\$ 97,000	\$ 14,503	\$ 83,400
Non-Fee Revenues											
Enhanced Collections		\$ 120,605						\$ 120,605	\$ 835,500	\$ 99,362	\$ 631,000
Escheatment											
Prior Year Revenue	\$ 18,174							\$ 18,174		\$ (11,097)	
County Program - Restricted		\$ 26,507						\$ 26,507	\$ 238,500	\$ 22,100	\$ 208,500
Reimbursement Other	\$ 81,592	\$ 0						\$ 81,592	\$ 305,000	\$ 93,815	\$ 606,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 56,353							\$ 56,353	\$ 202,000	\$ 39,023	\$ 203,000
	\$ 269,471	\$ 160,625						\$ 430,096	\$ 2,737,600	\$ 547,393	\$ 2,580,400
Total Revenues	\$ 24,075,540	\$ 1,878,460	\$ 478,535					\$ 26,432,535	\$ 87,089,076	\$ 33,493,542	\$ 82,919,916
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 7,020,651	\$ 93,571	\$ 271,269					\$ 7,385,491	\$ 36,640,695	\$ 7,404,754	\$ 35,804,927
Temp Help	\$ 50,004	\$ 550	\$ 5,741					\$ 56,295		\$ 51,903	
Overtime	\$ 48,779	\$ 938						\$ 49,716	\$ 480,000	\$ 6,656	
Staff Benefits	\$ 6,476,161	\$ 90,942	\$ 213,133					\$ 6,780,237	\$ 30,721,888	\$ 6,640,318	\$ 30,051,973
	\$ 13,595,594	\$ 186,001	\$ 490,144					\$ 14,271,739	\$ 67,842,583	\$ 14,103,632	\$ 65,856,900
Operating Expenses and Equipment											
General Expense	\$ 274,969	\$ 262	\$ 2,881					\$ 278,112	\$ 1,433,945	\$ 385,278	\$ 1,473,926
Printing	\$ 5,632							\$ 5,632	\$ 65,000	\$ 5,648	\$ 58,200
Telecommunications	\$ 97,925	\$ 1,824	\$ 2					\$ 99,751	\$ 603,258	\$ 103,772	\$ 376,844
Postage	\$ 64,073		\$ 198					\$ 64,271	\$ 417,175	\$ 78,605	\$ 311,475
Insurance	\$ 15,922							\$ 15,922	\$ 116,000	\$ 15,216	\$ 106,000
In-State Travel	\$ 8,397							\$ 8,397	\$ 60,510	\$ 4,433	\$ 55,040
Out-of-State Travel	\$ 912							\$ 912	\$ 1,000	\$ 230	\$ 1,000
Training	\$ 9,128		\$ 3,110					\$ 12,238	\$ 55,100	\$ 7,230	\$ 61,519
Security Services	\$ 1,407		\$ 41,967					\$ 43,374	\$ 310,000	\$ 52,591	\$ 410,000
Facility Operations	\$ 402,971							\$ 402,971	\$ 2,103,178	\$ 311,570	\$ 1,834,956
Utilities	\$ 15,522							\$ 15,522	\$ 75,000	\$ (2,419)	\$ 70,000
Contracted Services	\$ 2,231,908	\$ 13,392	\$ 58,100					\$ 2,303,400	\$ 13,610,993	\$ 2,620,046	\$ 13,655,781
Consulting and Professional Services	\$ 15,350							\$ 15,350	\$ 46,000	\$ 385	\$ 50,500
Information Technology	\$ 832,049							\$ 832,049	\$ 2,266,657	\$ 114,979	\$ 2,216,912
Major Equipment	\$ 540,678							\$ 540,678	\$ 1,360,160	\$ 107,429	\$ 302,987
Other Items of Expense	\$ 1,779							\$ 1,779	\$ 14,050	\$ 5,124	\$ 21,550
	\$ 4,518,622	\$ 15,478	\$ 106,259					\$ 4,640,359	\$ 22,538,026	\$ 3,810,117	\$ 21,006,690
Special Items of Expense											
Grand Jury		\$ 349						\$ 349	\$ 350	\$ 300	\$ 300
Jury Costs	\$ 70,345							\$ 70,345	\$ 310,000	\$ 65,516	\$ 355,000
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 295							\$ 295			
Capital Costs											
Internal Cost Recovery	\$ (70,162)		\$ 70,162					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (2,571)							\$ (2,571)		\$ (454)	
	\$ (2,093)	\$ 349	\$ 70,162					\$ 68,418	\$ 310,350	\$ 65,362	\$ 355,300
Total Expenditures	\$ 18,112,124	\$ 201,828	\$ 666,564					\$ 18,980,516	\$ 90,690,959	\$ 17,979,111	\$ 87,218,890
Excess (Deficit) of Revenues Over Expenditures	\$ 5,963,417	\$ 1,676,632	\$ (188,029)					\$ 7,452,019	\$ (3,601,883)	\$ 15,514,431	\$ (4,298,974)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 5,816,646	\$ 1,179,701	\$ 0					\$ 6,996,347	\$ 6,996,347	\$ 6,672,578	\$ 6,672,578
Ending Balance (Deficit)	\$ 11,780,063	\$ 2,856,333	\$ (188,029)					\$ 14,448,367	\$ 3,394,464	\$ 22,187,009	\$ 2,373,604

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 4,125,522	\$ 173,269					\$ 4,298,791	\$ 21,457,731	\$ 4,308,526	\$ 18,999,027
Traffic & Other Infractions	\$ 792,287	\$ 848					\$ 793,134	\$ 4,214,484	\$ 761,674	\$ 4,204,844
Other Criminal Cases	\$ 2,308,732	\$ 148,445					\$ 2,457,177	\$ 14,042,328	\$ 2,485,597	\$ 13,389,902
Civil	\$ 996,248	\$ 31,232					\$ 1,027,480	\$ 5,380,809	\$ 889,738	\$ 4,675,580
Family & Children Services	\$ 1,575,687	\$ 46,991			\$ 0		\$ 1,622,677	\$ 7,057,287	\$ 1,405,165	\$ 7,289,405
Probate, Guardianship & Mental Health Services	\$ 613,681	\$ 4,623					\$ 618,304	\$ 3,615,562	\$ 597,383	\$ 3,227,056
Juvenile Dependency Services	\$ 129,969	\$ 1,408,816					\$ 1,538,786	\$ 5,502,651	\$ 1,513,358	\$ 4,763,424
Juvenile Delinquency Services	\$ 140,891	\$ 12,464					\$ 153,355	\$ 714,631	\$ 126,368	\$ 519,131
Other Court Operations	\$ 358,375	\$ (1,063)					\$ 357,311	\$ 1,736,535	\$ 1,083,593	\$ 5,101,381
Court Interpreters	\$ 174,808	\$ 497,784				\$ (1,869)	\$ 670,723	\$ 3,275,500	\$ 641,336	\$ 3,005,000
Jury Services	\$ 124,737	\$ 65,468	\$ 70,693				\$ 260,898	\$ 915,350	\$ 179,272	\$ 941,596
Security		\$ 41,967					\$ 41,967	\$ 300,000	\$ 49,609	\$ 400,000
Trial Court Operations Program	\$ 11,340,936	\$ 2,430,843	\$ 70,693		\$ 0	\$ (1,869)	\$ 13,840,603	\$ 68,212,868	\$ 14,041,619	\$ 66,516,346
Enhanced Collections	\$ 122,619	\$ 262					\$ 122,882	\$ 835,500	\$ 129,008	\$ 631,001
Other Non-Court Operations										
Non-Court Operations Program	\$ 122,619	\$ 262					\$ 122,882	\$ 835,500	\$ 129,008	\$ 631,001
Executive Office	\$ 703,426	\$ 759					\$ 704,185	\$ 3,752,775	\$ 703,142	\$ 3,539,853
Fiscal Services	\$ 455,848	\$ 3,283	\$ 295				\$ 459,427	\$ 2,283,380	\$ 486,313	\$ 2,226,731
Human Resources	\$ 847,327	\$ 50,322					\$ 897,649	\$ 1,293,926	\$ 768,624	\$ 1,315,837
Business & Facilities Services	\$ 109,809	\$ 623,508					\$ 733,317	\$ 4,061,411	\$ 546,599	\$ 3,321,504
Information Technology	\$ 691,773	\$ 1,531,382				\$ (702)	\$ 2,222,453	\$ 10,251,100	\$ 1,303,806	\$ 9,667,618
Court Administration Program	\$ 2,808,183	\$ 2,209,254	\$ 295			\$ (702)	\$ 5,017,031	\$ 21,642,591	\$ 3,808,484	\$ 20,071,543
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 14,271,739	\$ 4,640,359	\$ 70,989		\$ 0	\$ (2,571)	\$ 18,980,516	\$ 90,690,959	\$ 17,979,111	\$ 87,218,890