

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 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								2024/25
	Fiscal Year 2025/26								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (1,929,119)	\$ 2,754,052	\$ (1,361,251)				\$ 187,558	\$ (348,760)	\$ (310,235)
Payroll	\$ (753)	\$ 0	\$ 0					\$ (753)	\$ (536)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 35,000							\$ 35,000	\$ 35,000
Other									
Distribution							\$ 203,199	\$ 203,199	\$ 257,611
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (465,678)	\$ (465,678)	\$ (272,455)
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	\$ 12,422,242						\$ 17,214,787	\$ 29,637,029	\$ 41,145,863
Total Cash and Cash Equivalents	\$ 10,540,560	\$ 2,754,052	\$ (1,361,251)				\$ 17,139,866	\$ 29,073,227	\$ 40,868,438
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 438							\$ 438	\$ 6,150
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	\$ 8,349	\$ 0	\$ 0					\$ 8,349	\$ 24,883
Due From Other Courts									\$ 0
Due From State	\$ 254,486	\$ 146,474	\$ 1,166,302					\$ 1,567,262	\$ 1,107,043
Trust Due To/From							\$ 247,207	\$ 247,207	\$ 323,565
Distribution Due To/From							\$ 139,717	\$ 139,717	\$ 93,656
Civil Filing Fee Due To/From									
General Due To/From	\$ 71,779	\$ 82,335						\$ 154,113	\$ 680
Total Receivables	\$ 335,052	\$ 228,808	\$ 1,166,302				\$ 386,924	\$ 2,117,087	\$ 1,560,977
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	\$ 10,875,612	\$ 2,982,861	\$ (194,949)				\$ 17,526,790	\$ 31,190,314	\$ 42,429,416
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 846,739	\$ 80,117	\$ 11,000				\$ 0	\$ 937,856	\$ 179
Due to Other Funds	\$ 5,187	\$ 0	\$ 0				\$ 535,850	\$ 541,037	\$ 417,901
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 59,806	\$ 3,542						\$ 63,349	\$ 2,184,912
TC145 Liability							\$ 841,805	\$ 841,805	\$ 761,795
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 1,290,879	\$ 1,290,879	\$ 956,803
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 166
Interest							\$ 54,953	\$ 54,953	\$ 62,138
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 911,732	\$ 83,659	\$ 11,000				\$ 2,723,487	\$ 3,729,879	\$ 4,383,894
Civil							\$ 8,379,691	\$ 8,379,691	\$ 8,034,674
Criminal	\$ 0						\$ 5,662,326	\$ 5,662,326	\$ 6,564,186
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 647,994	\$ 647,994	\$ 377,754
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 14,690,011	\$ 14,690,011	\$ 14,976,614
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 219,251							\$ 219,251	\$ 188,591
Deferred Compensation Payable	\$ 29,269							\$ 29,269	\$ 27,553
Deductions Payable	\$ 24							\$ 24	\$ 788,175
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 248,544	\$ 0	\$ 0					\$ 248,544	\$ 1,004,318
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 206,591	\$ 330	\$ 770				\$ 113,055	\$ 320,746	\$ 229,866
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	\$ 206,591	\$ 330	\$ 770				\$ 113,291	\$ 320,982	\$ 230,102
Total Liabilities	\$ 1,366,867	\$ 83,989	\$ 11,770				\$ 17,526,790	\$ 18,989,416	\$ 20,594,927
Total Fund Balance	\$ 9,508,745	\$ 2,898,872	\$ (206,719)					\$ 12,200,898	\$ 21,834,488
Total Liabilities and Fund Balance	\$ 10,875,612	\$ 2,982,861	\$ (194,949)				\$ 17,526,790	\$ 31,190,314	\$ 42,429,416

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 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	\$ 32,916,588	\$ 62,703					\$ 32,979,291	\$ 64,903,408	\$ 43,305,506	\$ 62,266,943	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 129,100	\$ 0	\$ 121,182	
Judges' Compensation (0150019)	\$ 223,248						\$ 223,248	\$ 446,500	\$ 223,248	\$ 446,500	
Court Interpreter (0150037)	\$ 1,386,061						\$ 1,386,061	\$ 2,766,582	\$ 1,142,947	\$ 2,624,049	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 3,315,386						\$ 3,315,386	\$ 6,713,776	\$ 2,417,680	\$ 5,467,338	
Other Miscellaneous	\$ 4,247,797	\$ 1,702,120					\$ 5,949,917	\$ 5,945,387	\$ 5,598,097	\$ 5,598,097	
	\$ 42,089,080	\$ 1,764,823					\$ 43,853,903	\$ 80,904,753	\$ 52,687,478	\$ 76,524,109	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,153,777				\$ 1,153,777	\$ 2,607,315	\$ 1,094,155	\$ 2,981,738	
Other Judicial Council Grants			\$ 99,567				\$ 99,567	\$ 230,963	\$ 45,133	\$ 216,224	
Non-Judicial Council Grants			\$ 121,130				\$ 121,130	\$ 608,445	\$ 130,199	\$ 617,445	
			\$ 1,374,474				\$ 1,374,474	\$ 3,446,723	\$ 1,269,486	\$ 3,815,407	
Other Financing Sources											
Interest Income	\$ 258,415	\$ 25,722					\$ 284,137	\$ 1,059,600	\$ 668,081	\$ 848,500	
Investment Income											
Donations											
Local Fees	\$ 5,326	\$ 34,760					\$ 40,086	\$ 97,000	\$ 32,179	\$ 83,400	
Non-Fee Revenues											
Enhanced Collections		\$ 380,405					\$ 380,405	\$ 835,500	\$ 271,648	\$ 631,000	
Escheatment											
Prior Year Revenue	\$ 18,174						\$ 18,174		\$ (10,939)		
County Program - Restricted		\$ 92,462					\$ 92,462	\$ 238,500	\$ 82,330	\$ 208,500	
Reimbursement Other	\$ 216,695	\$ 76					\$ 216,771	\$ 305,000	\$ 499,836	\$ 606,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 108,520						\$ 108,520	\$ 202,000	\$ 119,674	\$ 203,000	
	\$ 607,130	\$ 533,424					\$ 1,140,554	\$ 2,737,600	\$ 1,662,808	\$ 2,580,400	
Total Revenues	\$ 42,696,209	\$ 2,298,248	\$ 1,374,474				\$ 46,368,931	\$ 87,089,076	\$ 55,619,773	\$ 82,919,916	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 16,181,028	\$ 209,406	\$ 619,845				\$ 17,010,279	\$ 36,640,695	\$ 16,692,583	\$ 35,804,927	
Temp Help	\$ 115,978	\$ 1,100	\$ 15,104				\$ 132,182		\$ 112,026		
Overtime	\$ 104,896	\$ 3,481					\$ 108,377	\$ 480,000	\$ 25,170		
Staff Benefits	\$ 13,744,968	\$ 200,952	\$ 463,956				\$ 14,409,876	\$ 30,721,888	\$ 14,087,802	\$ 30,051,973	
	\$ 30,146,870	\$ 414,940	\$ 1,098,905				\$ 31,660,714	\$ 67,842,583	\$ 30,917,581	\$ 65,856,900	
Operating Expenses and Equipment											
General Expense	\$ 652,362	\$ 522	\$ 6,127				\$ 659,010	\$ 1,433,945	\$ 517,885	\$ 1,473,926	
Printing	\$ 18,222						\$ 18,222	\$ 65,000	\$ 14,753	\$ 58,200	
Telecommunications	\$ 140,204	\$ 9,168	\$ 4				\$ 149,376	\$ 603,258	\$ 147,256	\$ 376,844	
Postage	\$ 141,470		\$ 596				\$ 142,066	\$ 417,175	\$ 232,283	\$ 311,475	
Insurance	\$ 101,988						\$ 101,988	\$ 116,000	\$ 110,072	\$ 106,000	
In-State Travel	\$ 51,018		\$ 5,300				\$ 56,318	\$ 60,510	\$ 21,759	\$ 55,040	
Out-of-State Travel	\$ 912						\$ 912	\$ 1,000	\$ 596	\$ 1,000	
Training	\$ 17,468		\$ 3,110				\$ 20,578	\$ 55,100	\$ 14,559	\$ 61,519	
Security Services	\$ 4,257		\$ 111,078				\$ 115,335	\$ 310,000	\$ 125,145	\$ 410,000	
Facility Operations	\$ 1,413,997						\$ 1,413,997	\$ 2,103,178	\$ 1,140,837	\$ 1,834,956	
Utilities	\$ 32,776						\$ 32,776	\$ 75,000	\$ 18,747	\$ 70,000	
Contracted Services	\$ 4,532,069	\$ 149,426	\$ 174,498				\$ 4,855,993	\$ 13,610,993	\$ 5,246,822	\$ 13,655,781	
Consulting and Professional Services	\$ 34,101						\$ 34,101	\$ 46,000	\$ 16,335	\$ 50,500	
Information Technology	\$ 1,210,528						\$ 1,210,528	\$ 2,266,657	\$ 1,286,718	\$ 2,216,912	
Major Equipment	\$ 557,652						\$ 557,652	\$ 1,360,160	\$ 107,429	\$ 302,987	
Other Items of Expense	\$ 4,006						\$ 4,006	\$ 14,050	\$ 7,179	\$ 21,550	
	\$ 8,913,031	\$ 159,116	\$ 300,712				\$ 9,372,859	\$ 22,538,026	\$ 9,008,376	\$ 21,006,690	
Special Items of Expense											
Grand Jury		\$ 349					\$ 349	\$ 350	\$ 300	\$ 300	
Jury Costs	\$ 128,061	\$ 4,673					\$ 132,734	\$ 310,000	\$ 523,121	\$ 355,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 295						\$ 295				
Capital Costs											
Internal Cost Recovery	\$ (181,576)		\$ 181,576				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (2,571)						\$ (2,571)		\$ 8,485		
	\$ (55,790)	\$ 5,021	\$ 181,576				\$ 130,807	\$ 310,350	\$ 531,906	\$ 355,300	
Total Expenditures	\$ 39,004,111	\$ 579,077	\$ 1,581,193				\$ 41,164,381	\$ 90,690,959	\$ 40,457,863	\$ 87,218,890	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,692,099	\$ 1,719,171	\$ (206,719)				\$ 5,204,550	\$ (3,601,883)	\$ 15,161,910	\$ (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)	\$ 9,508,745	\$ 2,898,872	\$ (206,719)				\$ 12,200,898	\$ 3,394,464	\$ 21,834,488	\$ 2,373,604	

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

For the month ended December

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	\$ 9,347,076	\$ 412,011					\$ 9,759,087	\$ 21,457,731	\$ 9,611,759	\$ 18,999,027
Traffic & Other Infractions	\$ 1,778,918	\$ 2,249					\$ 1,781,167	\$ 4,214,484	\$ 1,707,324	\$ 4,204,844
Other Criminal Cases	\$ 5,322,866	\$ 379,272			\$ 0		\$ 5,702,138	\$ 14,042,328	\$ 5,338,769	\$ 13,389,902
Civil	\$ 2,224,085	\$ 103,414					\$ 2,327,500	\$ 5,380,809	\$ 2,099,124	\$ 4,675,580
Family & Children Services	\$ 3,594,598	\$ 92,132			\$ 0		\$ 3,686,730	\$ 7,057,287	\$ 3,208,525	\$ 7,289,405
Probate, Guardianship & Mental Health Services	\$ 1,397,255	\$ 10,506					\$ 1,407,761	\$ 3,615,562	\$ 1,345,443	\$ 3,227,056
Juvenile Dependency Services	\$ 265,144	\$ 2,760,601					\$ 3,025,745	\$ 5,502,651	\$ 2,715,828	\$ 4,763,424
Juvenile Delinquency Services	\$ 325,528	\$ 42,603					\$ 368,132	\$ 714,631	\$ 263,423	\$ 519,131
Other Court Operations	\$ 828,890	\$ 2,149					\$ 831,039	\$ 1,736,535	\$ 2,450,190	\$ 5,101,381
Court Interpreters	\$ 384,767	\$ 983,995				\$ (1,869)	\$ 1,366,893	\$ 3,275,500	\$ 1,425,554	\$ 3,005,000
Jury Services	\$ 292,184	\$ 73,931	\$ 133,083				\$ 499,197	\$ 915,350	\$ 793,061	\$ 941,596
Security		\$ 113,840					\$ 113,840	\$ 300,000	\$ 120,063	\$ 400,000
Trial Court Operations Program	\$ 25,761,312	\$ 4,976,703	\$ 133,083		\$ 0	\$ (1,869)	\$ 30,869,229	\$ 68,212,868	\$ 31,079,063	\$ 66,516,346
Enhanced Collections	\$ 279,416	\$ 87,985					\$ 367,400	\$ 835,500	\$ 279,232	\$ 631,001
Other Non-Court Operations										
Non-Court Operations Program	\$ 279,416	\$ 87,985					\$ 367,400	\$ 835,500	\$ 279,232	\$ 631,001
Executive Office	\$ 1,590,868	\$ 5,649					\$ 1,596,517	\$ 3,752,775	\$ 1,570,159	\$ 3,539,853
Fiscal Services	\$ 1,062,534	\$ 503,313	\$ 295				\$ 1,566,142	\$ 2,283,380	\$ 1,568,474	\$ 2,226,731
Human Resources	\$ 1,165,559	\$ 65,209					\$ 1,230,767	\$ 1,293,926	\$ 1,083,042	\$ 1,315,837
Business & Facilities Services	\$ 234,972	\$ 1,644,049					\$ 1,879,020	\$ 4,061,411	\$ 1,339,546	\$ 3,321,504
Information Technology	\$ 1,566,054	\$ 2,089,952				\$ (702)	\$ 3,655,305	\$ 10,251,100	\$ 3,538,346	\$ 9,667,618
Court Administration Program	\$ 5,619,987	\$ 4,308,171	\$ 295			\$ (702)	\$ 9,927,752	\$ 21,642,591	\$ 9,099,568	\$ 20,071,543
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 31,660,714	\$ 9,372,859	\$ 133,378		\$ 0	\$ (2,571)	\$ 41,164,381	\$ 90,690,959	\$ 40,457,863	\$ 87,218,890