

**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 Q2  
\_\_\_\_\_  
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>	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 December									
Fiscal Year 2023/24									2022/23
	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						
<b>ASSETS</b>									
Operations	\$ (4,483,624)	\$ 4,752,534	\$ (1,442,981)				\$ 165,584	\$ (1,008,488)	\$ (795,636)
Payroll	\$ (775)	\$ 0	\$ 0					\$ (775)	\$ (16,144)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 35,000							\$ 35,000	\$ 35,000
Other									
Distribution							\$ 55,807	\$ 55,807	\$ 57,126
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (108,529)	\$ (108,529)	\$ (89,464)
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 Equivalents	\$ 18,912,914						\$ 10,347,324	\$ 29,260,238	\$ 25,381,188
Total Cash and Cash Equivalents	\$ 14,476,705	\$ 4,752,534	\$ (1,442,981)				\$ 10,460,186	\$ 28,246,443	\$ 24,585,261
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 3,850							\$ 3,850	\$ 2,386
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	\$ 121,456		\$ 0					\$ 121,456	\$ 13,058
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 1,248,795					\$ 1,248,795	\$ 511,287
Trust Due To/From							\$ 212,194	\$ 212,194	\$ 224,771
Distribution Due To/From							\$ 130,445	\$ 130,445	\$ 37,624
Civil Filing Fee Due To/From									
General Due To/From	\$ 41,625	\$ 45,927						\$ 87,552	\$ 72,176
Total Receivables	\$ 166,931	\$ 45,927	\$ 1,248,795				\$ 347,639	\$ 1,809,291	\$ 866,302
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	\$ 14,643,636	\$ 4,798,460	\$ (194,186)				\$ 10,807,824	\$ 30,055,735	\$ 25,451,563
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,043	\$ 0	\$ 0				\$ 0	\$ 3,043	\$ 3,935
Due to Other Funds	\$ 63,472	\$ 0	\$ 0				\$ 366,718	\$ 430,190	\$ 334,570
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 811,475	\$ 811,475	\$ 784,673
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 869,472	\$ 869,472	\$ 800,954
Due to Other Public Agencies									
Sales and Use Tax	\$ 120							\$ 120	\$ 554
Interest							\$ 45,915	\$ 45,915	\$ 27,512
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 66,636	\$ 0	\$ 0				\$ 2,093,580	\$ 2,160,216	\$ 1,952,198
Civil							\$ 2,493,479	\$ 2,493,479	\$ 2,306,844
Criminal							\$ 6,003,968	\$ 6,003,968	\$ 5,659,382
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 161,039	\$ 161,039	\$ 60,188
Miscellaneous Trust									
Total Trust Deposits							\$ 8,658,486	\$ 8,658,486	\$ 8,026,414
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 178,018							\$ 178,018	\$ 132,293
Deferred Compensation Payable	\$ 80,909							\$ 80,909	\$ 27,126
Deductions Payable	\$ 758,351							\$ 758,351	\$ 831,070
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,017,278	\$ 0	\$ 0					\$ 1,017,278	\$ 990,488
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 147,916		\$ 770				\$ 55,523	\$ 204,210	\$ 178,227
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	\$ 147,916	\$ 0	\$ 770				\$ 55,759	\$ 204,446	\$ 178,463
Total Liabilities	\$ 1,231,831	\$ 0	\$ 770				\$ 10,807,824	\$ 12,040,425	\$ 11,147,563
Total Fund Balance	\$ 13,411,805	\$ 4,798,460	\$ (194,956)					\$ 18,015,309	\$ 14,304,000
Total Liabilities and Fund Balance	\$ 14,643,636	\$ 4,798,460	\$ (194,186)				\$ 10,807,824	\$ 30,055,735	\$ 25,451,563

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 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	\$ 40,253,809	\$ 63,332					\$ 40,317,141	\$ 62,610,126	\$ 39,634,930	\$ 62,256,722	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 125,997	\$ 0	\$ 127,545	
Judges' Compensation (0150019)	\$ 223,248						\$ 223,248	\$ 446,500	\$ 213,750	\$ 427,500	
Court Interpreter (0150037)	\$ 1,287,107						\$ 1,287,107	\$ 2,586,721	\$ 1,234,192	\$ 2,459,867	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,663,420						\$ 2,663,420	\$ 5,323,192	\$ 2,323,794	\$ 5,374,114	
Other Miscellaneous	\$ 3,340,363	\$ 4,353,702					\$ 7,694,065	\$ 6,250,460	\$ 9,489,358	\$ 7,070,735	
	\$ 47,767,946	\$ 4,417,034					\$ 52,184,981	\$ 77,342,996	\$ 52,896,024	\$ 77,716,483	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,163,052				\$ 1,163,052	\$ 2,807,858	\$ 1,109,901	\$ 2,824,318	
Other Judicial Council Grants			\$ 99,552				\$ 99,552	\$ 319,870	\$ 137,959	\$ 318,594	
Non-Judicial Council Grants			\$ 156,682				\$ 156,682	\$ 748,604	\$ 186,283	\$ 1,055,625	
			\$ 1,419,285				\$ 1,419,285	\$ 3,876,332	\$ 1,434,144	\$ 4,198,537	
Other Financing Sources											
Interest Income	\$ 542,178	\$ 255,750					\$ 797,928	\$ 538,800	\$ 290,274	\$ 687,000	
Investment Income											
Donations											
Local Fees	\$ 1,673	\$ 30,990					\$ 32,662	\$ 72,500	\$ 29,138	\$ 91,800	
Non-Fee Revenues											
Enhanced Collections		\$ 240,119					\$ 240,119	\$ 975,375	\$ 334,072	\$ 871,500	
Escheatment											
Prior Year Revenue	\$ 9,050	\$ 8					\$ 9,058	\$ (200,706)	\$ (101,437)		
County Program - Restricted		\$ 67,734					\$ 67,734	\$ 190,000	\$ 60,083	\$ 175,000	
Reimbursement Other	\$ (161,034)	\$ 45					\$ (160,989)	\$ 345,000	\$ (168,412)	\$ 558,379	
Sale of Fixed Assets											
Other Miscellaneous	\$ 85,743						\$ 85,743	\$ 185,000	\$ (185,026)	\$ 254,000	
	\$ 477,609	\$ 594,647					\$ 1,072,256	\$ 2,105,969	\$ 258,690	\$ 2,637,679	
<b>Total Revenues</b>	<b>\$ 48,245,556</b>	<b>\$ 5,011,681</b>	<b>\$ 1,419,285</b>				<b>\$ 54,676,522</b>	<b>\$ 83,325,297</b>	<b>\$ 54,588,858</b>	<b>\$ 84,552,699</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 15,214,207	\$ 199,323	\$ 675,555				\$ 16,089,086	\$ 35,432,172	\$ 17,834,341	\$ 35,658,683	
Temp Help	\$ 110,900	\$ 34,225					\$ 145,125		\$ 110,055		
Overtime	\$ 46,758	\$ 2,541					\$ 49,298		\$ 76,873	\$ 170,000	
Staff Benefits	\$ 12,365,923	\$ 191,752	\$ 474,284				\$ 13,031,959	\$ 28,175,128	\$ 14,681,771	\$ 30,241,670	
	\$ 27,737,788	\$ 427,841	\$ 1,149,839				\$ 29,315,468	\$ 63,607,300	\$ 32,703,040	\$ 66,070,353	
Operating Expenses and Equipment											
General Expense	\$ 411,396	\$ 275	\$ 4,974				\$ 416,645	\$ 1,055,182	\$ 191,223	\$ 808,473	
Printing	\$ 22,378		\$ (2)				\$ 22,376	\$ 65,200	\$ 20,809	\$ 80,000	
Telecommunications	\$ 80,578	\$ 9,051	\$ 9				\$ 89,638	\$ 361,790	\$ 89,535	\$ 231,790	
Postage	\$ 153,212		\$ 368				\$ 153,581	\$ 340,625	\$ 151,248	\$ 270,625	
Insurance	\$ 105,793						\$ 105,793	\$ 91,944	\$ 91,434	\$ 92,341	
In-State Travel	\$ 23,649	\$ 94	\$ 3,281				\$ 27,023	\$ 75,000	\$ 23,384	\$ 32,000	
Out-of-State Travel	\$ 876						\$ 876	\$ 2,000	\$ 1,394	\$ 10,147	
Training	\$ 26,572		\$ 1,875				\$ 28,447	\$ 72,519	\$ 11,038	\$ 78,000	
Security Services	\$ 4,687		\$ 115,674				\$ 120,361	\$ 491,000	\$ 118,590	\$ 427,150	
Facility Operations	\$ 1,158,059						\$ 1,158,059	\$ 1,789,299	\$ 1,118,987	\$ 1,731,697	
Utilities	\$ 28,532						\$ 28,532	\$ 70,000	\$ 31,001	\$ 40,000	
Contracted Services	\$ 4,159,142	\$ 813,627	\$ 164,728				\$ 5,137,497	\$ 11,035,928	\$ 4,743,793	\$ 12,082,588	
Consulting and Professional Services	\$ 24,715						\$ 24,715	\$ 31,200	\$ 7,395	\$ 40,000	
Information Technology	\$ 1,200,910						\$ 1,200,910	\$ 1,601,925	\$ 1,209,767	\$ 1,486,744	
Major Equipment	\$ 500,917						\$ 500,917	\$ 852,691	\$ 1,097,098	\$ 1,067,066	
Other Items of Expense	\$ 10,477		\$ 1,856				\$ 12,333	\$ 23,600	\$ 18,459	\$ 51,420	
	\$ 7,911,891	\$ 823,047	\$ 292,763				\$ 9,027,701	\$ 17,959,903	\$ 8,925,154	\$ 18,530,041	
Special Items of Expense											
Grand Jury	\$ 341						\$ 341	\$ 500	\$ 0	\$ 350	
Jury Costs	\$ 143,957						\$ 143,957	\$ 230,000	\$ 109,445	\$ 250,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (200,268)	\$ 28,629	\$ 171,639				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (2,047)	\$ 9,178					\$ 7,131		\$ 1,270,160		
	\$ (58,017)	\$ 37,806	\$ 171,639				\$ 151,429	\$ 230,500	\$ 1,379,605	\$ 250,350	
<b>Total Expenditures</b>	<b>\$ 35,591,662</b>	<b>\$ 1,288,695</b>	<b>\$ 1,614,242</b>				<b>\$ 38,494,598</b>	<b>\$ 81,797,703</b>	<b>\$ 43,007,799</b>	<b>\$ 84,850,744</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 12,653,894	\$ 3,722,986	\$ (194,956)				\$ 16,181,924	\$ 1,527,594	\$ 11,581,059	\$ (298,045)	
Operating Transfers In (Out)								\$ 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)	\$ 13,411,805	\$ 4,798,460	\$ (194,956)				\$ 18,015,309	\$ 3,360,979	\$ 14,304,000	\$ 2,424,896	

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

For the month ended December

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	\$ 8,278,674	\$ 408,664				\$ 0	\$ 8,687,337	\$ 18,367,085	\$ 9,503,265	\$ 18,350,333
Traffic & Other Infractions	\$ 1,619,926	\$ 8,990					\$ 1,628,916	\$ 3,720,356	\$ 1,894,269	\$ 4,358,781
Other Criminal Cases	\$ 4,485,655	\$ 992,587			\$ 0	\$ 9,178	\$ 5,487,420	\$ 13,065,976	\$ 6,691,194	\$ 13,794,772
Civil	\$ 1,847,318	\$ 122,130					\$ 1,969,448	\$ 4,735,856	\$ 2,415,110	\$ 5,121,389
Family & Children Services	\$ 3,106,307	\$ 92,459			\$ 0	\$ 63	\$ 3,198,828	\$ 6,824,826	\$ 3,639,201	\$ 7,534,242
Probate, Guardianship & Mental Health Services	\$ 1,159,278	\$ 10,763					\$ 1,170,041	\$ 2,488,164	\$ 1,266,895	\$ 2,465,294
Juvenile Dependency Services	\$ 270,234	\$ 2,438,679					\$ 2,708,913	\$ 4,679,601	\$ 2,798,199	\$ 5,221,866
Juvenile Delinquency Services	\$ 237,588	\$ 25,925					\$ 263,513	\$ 510,418	\$ 227,916	\$ 507,468
Other Court Operations	\$ 2,349,453	\$ 9,411					\$ 2,358,863	\$ 4,996,247	\$ 3,066,379	\$ 6,629,740
Court Interpreters	\$ 495,974	\$ 766,535					\$ 1,262,509	\$ 2,809,999	\$ 1,234,262	\$ 2,459,867
Jury Services	\$ 218,410	\$ 58,376	\$ 144,298			\$ (2,544)	\$ 418,540	\$ 765,498	\$ 349,047	\$ 775,350
Security		\$ 307,663					\$ 307,663	\$ 663,303	\$ 113,424	\$ 417,150
Trial Court Operations Program	\$ 24,068,817	\$ 5,242,181	\$ 144,298		\$ 0	\$ 6,696	\$ 29,461,992	\$ 63,627,329	\$ 33,199,162	\$ 67,636,252
Enhanced Collections	\$ 240,358	\$ 56,991					\$ 297,349	\$ 975,375	\$ 391,532	\$ 871,500
Other Non-Court Operations										
Non-Court Operations Program	\$ 240,358	\$ 56,991					\$ 297,349	\$ 975,375	\$ 391,532	\$ 871,500
Executive Office	\$ 1,419,346	\$ 3,843					\$ 1,423,189	\$ 3,768,918	\$ 1,600,357	\$ 3,235,701
Fiscal Services	\$ 993,700	\$ 533,507			\$ 0		\$ 1,527,208	\$ 2,263,724	\$ 1,677,799	\$ 3,080,736
Human Resources	\$ 914,993	\$ 58,580					\$ 973,573	\$ 1,251,498	\$ 1,001,573	\$ 1,319,696
Business & Facilities Services	\$ 266,898	\$ 1,029,023				\$ 1,147	\$ 1,297,069	\$ 3,018,161	\$ 1,168,073	\$ 2,095,256
Information Technology	\$ 1,411,356	\$ 2,103,577				\$ (713)	\$ 3,514,221	\$ 6,892,698	\$ 3,969,304	\$ 6,611,603
Court Administration Program	\$ 5,006,294	\$ 3,728,530			\$ 0	\$ 435	\$ 8,735,258	\$ 17,194,999	\$ 9,417,105	\$ 16,342,992
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 29,315,468	\$ 9,027,701	\$ 144,298		\$ 0	\$ 7,131	\$ 38,494,598	\$ 81,797,703	\$ 43,007,799	\$ 84,850,744