

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	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 2023/24									2022/23
	Governmental Funds							Total Funds <small>(Info. Purposes Only)</small>	Total Funds <small>(Info. Purposes Only)</small>
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (4,968,963)	\$ 5,428,564	\$ (827,942)				\$ 127,526	\$ (240,815)	\$ 97,173
Payroll	\$ (9,780)	\$ 0	\$ 0					\$ (9,780)	\$ (4,268)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 35,000							\$ 35,000	\$ 35,000
Other									
Distribution							\$ 71,282	\$ 71,282	\$ 54,187
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (100,754)	\$ (100,754)	\$ (179,184)
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	\$ 21,068,712						\$ 10,922,633	\$ 31,991,344	\$ 25,875,430
Total Cash and Cash Equivalents	\$ 16,138,159	\$ 5,428,564	\$ (827,942)				\$ 11,020,686	\$ 31,759,467	\$ 25,891,528
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 2,464							\$ 2,464	\$ 2,412
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	\$ 38,596		\$ 0					\$ 38,596	\$ 4,565
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 571,073					\$ 571,073	\$ 689,465
Trust Due To/From							\$ 159,314	\$ 159,314	\$ 303,369
Distribution Due To/From							\$ 53,202	\$ 53,202	\$ 71,747
Civil Filing Fee Due To/From									
General Due To/From	\$ 7,247	\$ 73,109						\$ 80,355	\$ 113,128
Total Receivables	\$ 48,306	\$ 73,109	\$ 571,073				\$ 217,517	\$ 910,004	\$ 1,189,686
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	\$ 16,186,465	\$ 5,501,673	\$ (256,869)				\$ 11,238,203	\$ 32,669,472	\$ 27,081,213
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,046	\$ 0	\$ 0				\$ 0	\$ 2,046	\$ 5,087
Due to Other Funds	\$ 7,317	\$ 0	\$ 0				\$ 285,555	\$ 292,872	\$ 488,244
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 849,946
TC145 Liability							\$ 908,309	\$ 908,309	\$ 880,420
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 792,900	\$ 792,900	\$ 686,349
Due to Other Public Agencies									
Sales and Use Tax	\$ 97							\$ 97	\$ 258
Interest							\$ 48,016	\$ 48,016	\$ 18,502
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 9,460	\$ 0	\$ 0				\$ 2,034,780	\$ 2,044,240	\$ 2,928,806
Civil							\$ 2,426,342	\$ 2,426,342	\$ 2,498,920
Criminal							\$ 6,592,993	\$ 6,592,993	\$ 5,472,278
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 129,341	\$ 129,341	\$ 58,445
Miscellaneous Trust									
Total Trust Deposits							\$ 9,148,676	\$ 9,148,676	\$ 8,029,643
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 34,746							\$ 34,746	\$ (338)
Deferred Compensation Payable	\$ 51,741							\$ 51,741	\$ 189
Deductions Payable	\$ 792,003							\$ 792,003	\$ 7,660
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 878,490	\$ 0	\$ 0					\$ 878,490	\$ 7,511
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 141,695		\$ 770				\$ 54,511	\$ 196,976	\$ 171,610
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	\$ 141,695	\$ 0	\$ 770				\$ 54,747	\$ 197,212	\$ 171,846
Total Liabilities	\$ 1,029,645	\$ 0	\$ 770				\$ 11,238,203	\$ 12,268,618	\$ 11,137,806
Total Fund Balance	\$ 15,156,820	\$ 5,501,673	\$ (257,639)					\$ 20,400,854	\$ 15,943,407
Total Liabilities and Fund Balance	\$ 16,186,465	\$ 5,501,673	\$ (256,869)				\$ 11,238,203	\$ 32,669,472	\$ 27,081,213

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 28,461,556	\$ 15,814					\$ 28,477,370		\$ 26,994,438	\$ 62,256,722	
Improvement and Modernization Fund	\$ 0						\$ 0		\$ 0	\$ 127,545	
Judges' Compensation (0150019)	\$ 111,624						\$ 111,624		\$ 106,875	\$ 427,500	
Court Interpreter (0150037)	\$ 637,299						\$ 637,299		\$ 421,028	\$ 2,459,867	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,109,322						\$ 1,109,322		\$ 1,101,581	\$ 5,374,114	
Other Miscellaneous		\$ 4,353,702					\$ 4,353,702		\$ 6,148,995	\$ 7,070,735	
	\$ 30,319,801	\$ 4,369,517					\$ 34,689,318		\$ 34,772,917	\$ 77,716,483	
Grants											
AB 1058 Commissioner/Facilitator			\$ 394,340				\$ 394,340		\$ 386,925	\$ 2,824,318	
Other Judicial Council Grants			\$ 26,549				\$ 26,549		\$ 56,279	\$ 318,594	
Non-Judicial Council Grants			\$ 0				\$ 0		\$ (132)	\$ 1,055,625	
			\$ 420,889				\$ 420,889		\$ 443,072	\$ 4,198,537	
Other Financing Sources											
Interest Income	\$ 205,508	\$ 202,256					\$ 407,764		\$ 80,215	\$ 687,000	
Investment Income											
Donations											
Local Fees	\$ 135	\$ 13,173					\$ 13,308		\$ 11,951	\$ 91,800	
Non-Fee Revenues											
Enhanced Collections		\$ 116,252					\$ 116,252		\$ 126,938	\$ 871,500	
Escheatment											
Prior Year Revenue	\$ (7,065)	\$ 8					\$ (7,057)		\$ 612		
County Program - Restricted		\$ 17,089					\$ 17,089		\$ 13,983	\$ 175,000	
Reimbursement Other	\$ (277,529)	\$ 43					\$ (277,486)		\$ (389,428)	\$ 558,379	
Sale of Fixed Assets											
Other Miscellaneous	\$ 34,381						\$ 34,381		\$ (245,737)	\$ 254,000	
	\$ (44,570)	\$ 348,822					\$ 304,252		\$ (401,466)	\$ 2,637,679	
Total Revenues	\$ 30,275,231	\$ 4,718,339	\$ 420,889				\$ 35,414,459		\$ 34,814,523	\$ 84,552,699	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 6,746,485	\$ 100,359	\$ 294,334				\$ 7,141,178		\$ 8,546,453	\$ 35,658,683	
Temp Help	\$ 34,011	\$ 10,875					\$ 44,886		\$ 52,522		
Overtime	\$ 23,497	\$ 2,029					\$ 25,526		\$ 44,508	\$ 170,000	
Staff Benefits	\$ 5,794,165	\$ 84,000	\$ 224,937				\$ 6,103,103		\$ 7,252,224	\$ 30,241,670	
	\$ 12,598,157	\$ 197,263	\$ 519,272				\$ 13,314,691		\$ 15,895,707	\$ 66,070,353	
Operating Expenses and Equipment											
General Expense	\$ 113,831	\$ 275	\$ 1,638				\$ 115,745		\$ 50,702	\$ 808,473	
Printing	\$ 9,137						\$ 9,137		\$ 11,015	\$ 80,000	
Telecommunications	\$ 37,903	\$ 3,578	\$ 8				\$ 41,489		\$ 39,125	\$ 231,790	
Postage	\$ 70,348		\$ 211				\$ 70,559		\$ 108,816	\$ 270,625	
Insurance	\$ 18,445						\$ 18,445		\$ 17,835	\$ 92,341	
In-State Travel	\$ 6,450	\$ (46)	\$ 681				\$ 7,085		\$ 3,497	\$ 32,000	
Out-of-State Travel	\$ 876						\$ 876		\$ 1,394	\$ 10,147	
Training	\$ 18,175		\$ 1,875				\$ 20,050		\$ 5,722	\$ 78,000	
Security Services	\$ 1,980		\$ 54,456				\$ 56,436		\$ 51,359	\$ 427,150	
Facility Operations	\$ 327,713						\$ 327,713		\$ 476,829	\$ 1,731,697	
Utilities	\$ 18,445						\$ 18,445		\$ 13,312	\$ 40,000	
Contracted Services	\$ 2,171,139	\$ 63,961	\$ 49,905				\$ 2,285,005		\$ 2,173,774	\$ 12,082,588	
Consulting and Professional Services	\$ 12,055						\$ 12,055		\$ 0	\$ 40,000	
Information Technology	\$ 292,839						\$ 292,839		\$ 527,991	\$ 1,486,744	
Major Equipment	\$ 187,679						\$ 187,679		\$ 880,949	\$ 1,067,066	
Other Items of Expense	\$ 5,418						\$ 5,418		\$ 8,235	\$ 51,420	
	\$ 3,292,433	\$ 67,769	\$ 108,774				\$ 3,468,975		\$ 4,370,555	\$ 18,530,041	
Special Items of Expense											
Grand Jury	\$ 341						\$ 341		\$ 0	\$ 350	
Jury Costs	\$ 55,714						\$ 55,714		\$ 57,635	\$ 250,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (68,275)	\$ 17,792	\$ 50,483				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (2,047)	\$ 9,317					\$ 7,270		\$ 1,270,160		
	\$ (14,268)	\$ 27,109	\$ 50,483				\$ 63,324		\$ 1,327,794	\$ 250,350	
Total Expenditures	\$ 15,876,322	\$ 292,140	\$ 678,528				\$ 16,846,991		\$ 21,594,057	\$ 84,850,744	
Excess (Deficit) of Revenues Over Expenditures	\$ 14,398,909	\$ 4,426,199	\$ (257,639)				\$ 18,567,468		\$ 13,220,466	\$ (298,045)	
Operating Transfers In (Out)									\$ 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)	\$ 15,156,820	\$ 5,501,673	\$ (257,639)				\$ 20,400,854	\$ 1,833,385	\$ 15,943,407	\$ 2,424,896	

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

For the month ended September

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 3,763,142	\$ 209,132				\$ 0	\$ 3,972,274		\$ 4,420,718	\$ 18,350,333
Traffic & Other Infractions	\$ 726,829	\$ 503					\$ 727,332		\$ 898,199	\$ 4,358,781
Other Criminal Cases	\$ 1,948,011	\$ 106,096				\$ 9,317	\$ 2,063,424		\$ 3,633,290	\$ 13,794,772
Civil	\$ 845,096	\$ 36,069					\$ 881,166		\$ 1,181,528	\$ 5,121,389
Family & Children Services	\$ 1,321,462	\$ 53,511			\$ 0	\$ 63	\$ 1,375,036		\$ 1,781,624	\$ 7,534,242
Probate, Guardianship & Mental Health Services	\$ 511,949	\$ 3,335					\$ 515,285		\$ 594,853	\$ 2,465,294
Juvenile Dependency Services	\$ 137,748	\$ 1,384,398					\$ 1,522,147		\$ 1,554,865	\$ 5,221,866
Juvenile Delinquency Services	\$ 108,668	\$ 12,380					\$ 121,048		\$ 104,268	\$ 507,468
Other Court Operations	\$ 1,085,785	\$ 4,465					\$ 1,090,251		\$ 1,494,363	\$ 6,629,740
Court Interpreters	\$ 218,783	\$ 374,583					\$ 593,366		\$ 568,705	\$ 2,459,867
Jury Services	\$ 92,207	\$ 20,364	\$ 56,054			\$ (2,544)	\$ 166,082		\$ 179,833	\$ 775,350
Security		\$ 228,589					\$ 228,589		\$ 49,111	\$ 417,150
Trial Court Operations Program	\$ 10,759,683	\$ 2,433,426	\$ 56,054		\$ 0	\$ 6,835	\$ 13,255,999		\$ 16,461,357	\$ 67,636,252
Enhanced Collections	\$ 103,191	\$ 42,194					\$ 145,385		\$ 181,657	\$ 871,500
Other Non-Court Operations										
Non-Court Operations Program	\$ 103,191	\$ 42,194					\$ 145,385		\$ 181,657	\$ 871,500
Executive Office	\$ 631,585						\$ 631,585		\$ 818,205	\$ 3,235,701
Fiscal Services	\$ 441,665	\$ 10,864			\$ 0		\$ 452,528		\$ 714,751	\$ 3,080,736
Human Resources	\$ 648,631	\$ 42,937					\$ 691,569		\$ 719,684	\$ 1,319,696
Business & Facilities Services	\$ 110,852	\$ 448,817				\$ 1,147	\$ 560,817		\$ 574,819	\$ 2,095,256
Information Technology	\$ 619,084	\$ 490,736				\$ (713)	\$ 1,109,108		\$ 2,123,583	\$ 6,611,603
Court Administration Program	\$ 2,451,817	\$ 993,355			\$ 0	\$ 435	\$ 3,445,606		\$ 4,951,042	\$ 16,342,992
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 13,314,691	\$ 3,468,975	\$ 56,054		\$ 0	\$ 7,270	\$ 16,846,991		\$ 21,594,057	\$ 84,850,744