

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

Court

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) 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.

Superior Court of California, County of El Dorado
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended June								2022/23	
	Fiscal Year 2023/24							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds				Proprietary Funds	Fiduciary Funds				
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ (364,063)	\$ 232,475	\$ 0	\$ 0		\$ 29,115	\$ (102,473)	\$ (34,987)		
Payroll										
Jury										
Revolving	\$ 25,000						\$ 25,000	\$ 25,000		
Other										
Distribution										
Civil Filing Fees						\$ 182,145	\$ 182,145	\$ 0		
Trust						\$ (37,007)	\$ (37,007)	\$ (16,635)		
Credit Card										
Cash on Hand	\$ 2,600						\$ 2,600	\$ 2,600		
Cash with County						\$ 1,286,120	\$ 1,286,120	\$ 1,286,120		
Cash Outside of the JCC						\$ 0	\$ 0	\$ 1,286,120		
Cash Held with the JCC										
Cash Equivalents	\$ 815,770					\$ 2,541,263	\$ 3,357,033	\$ 2,996,941		
Total Cash and Cash Equivalents	\$ 479,307	\$ 232,475	\$ 0	\$ 0		\$ 4,001,635	\$ 4,713,417	\$ 4,259,039		
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 851	\$ 1,180					\$ 2,032	\$ 1,636		
Accounts Receivable - General	\$ 999						\$ 999	\$ 726		
Dishonored Checks										
Due From Employee	\$ 21,416						\$ 21,416	\$ 7,854		
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 22,685		\$ 0				\$ 22,685	\$ 217,857		
Due From Other Governments	\$ 20	\$ 29,525					\$ 29,545	\$ 143,121		
Due From Other Courts										
Due From State	\$ 282,570	\$ 10,068	\$ 28,235				\$ 320,873	\$ 214,117		
Trust Due To/From						\$ 0	\$ 0	\$ 20,987		
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 178						\$ 178	\$ 171		
Total Receivables	\$ 328,720	\$ 40,773	\$ 28,235			\$ 0	\$ 397,728	\$ 606,469		
Prepaid Expenses - General	\$ 191,441						\$ 191,441	\$ 193,496		
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 191,441						\$ 191,441	\$ 193,496		
Other Assets										
Total Other Assets										
Total Assets	\$ 999,468	\$ 273,248	\$ 28,235	\$ 0		\$ 4,001,635	\$ 5,302,586	\$ 5,059,004		
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 62,722	\$ 0	\$ 0				\$ 62,722	\$ 333,882		
Accounts Payable - General	\$ 80,959	\$ 0	\$ 0			\$ 0	\$ 80,959	\$ 20,988		
Due to Other Funds	\$ 0	\$ 17,525	\$ 5,160			\$ 178	\$ 22,863	\$ 239,015		
Due to Other Courts										
Due to State	\$ 179,156	\$ 1,100	\$ 0				\$ 180,256	\$ 121,664		
TC145 Liability						\$ 351,455	\$ 351,455	\$ 149,744		
Due to Other Governments	\$ 0	\$ 0	\$ 21,428				\$ 21,428	\$ 582		
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 0						\$ 0	\$ 0		
Interest						\$ 671	\$ 671	\$ 523		
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 322,837	\$ 18,625	\$ 26,588			\$ 352,303	\$ 720,353	\$ 866,397		
Civil						\$ 2,159,641	\$ 2,159,641	\$ 586,136		
Criminal						\$ 41,183	\$ 41,183	\$ 41,094		
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC						\$ 1,286,120	\$ 1,286,120	\$ 1,286,120		
Trust Interest Payable						\$ 107,857	\$ 107,857	\$ 31,087		
Miscellaneous Trust										
Total Trust Deposits						\$ 3,594,801	\$ 3,594,801	\$ 1,944,436		
Accrued Payroll	\$ 298,129	\$ 0					\$ 298,129	\$ 274,421		
Benefits Payable	\$ 1,051	\$ 0					\$ 1,051	\$ 115,976		
Deferred Compensation Payable	\$ 50	\$ 0					\$ 50	\$ 0		
Deductions Payable	\$ 0	\$ 0					\$ 0	\$ 819		
Payroll Clearing	\$ 1,524	\$ 3,409					\$ 4,933	\$ 44		
Total Payroll Liabilities	\$ 300,754	\$ 3,409					\$ 304,164	\$ 391,259		
Revenue Collected in Advance	\$ 80,000	\$ 0	\$ 0				\$ 80,000	\$ 216,149		
Liabilities For Deposits	\$ 38,018		\$ 1,647			\$ 53,181	\$ 92,845	\$ 78,438		
Jury Fees - Non-Interest						\$ 1,350	\$ 1,350	\$ 1,350		
Fees - Partial Payment & Overpayment										
Uncleared Collections								\$ 0		
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 118,018	\$ 0	\$ 1,647			\$ 54,531	\$ 174,195	\$ 295,937		
Total Liabilities	\$ 741,608	\$ 22,034	\$ 28,235			\$ 4,001,635	\$ 4,793,513	\$ 3,498,028		
Total Fund Balance	\$ 257,859	\$ 251,214	\$ 0				\$ 509,073	\$ 1,560,975		
Total Liabilities and Fund Balance	\$ 999,468	\$ 273,248	\$ 28,235			\$ 4,001,635	\$ 5,302,586	\$ 5,059,004		

Superior Court of California, County of El Dorado
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended June											
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	\$ 9,191,751	\$ 57,984					\$ 9,249,735	\$ 9,409,437	\$ 9,015,770	\$ 8,625,938	
Improvement and Modernization Fund	\$ 0						\$ 0		\$ 68,243		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 251,822						\$ 251,822	\$ 251,822	\$ 253,021	\$ 264,140	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 543,244						\$ 543,244	\$ 509,704	\$ 470,831	\$ 183,331	
Other Miscellaneous	\$ 213,120	\$ 234,019					\$ 447,139	\$ 527,139	\$ 744,153	\$ 448,033	
	\$ 10,199,937	\$ 292,003					\$ 10,491,940	\$ 10,698,102	\$ 10,552,018	\$ 9,521,442	
Grants											
AB 1058 Commissioner/Facilitator			\$ 233,745				\$ 233,745	\$ 318,424	\$ 224,529	\$ 409,785	
Other Judicial Council Grants			\$ 33,472				\$ 33,472	\$ 21,752	\$ 4,121	\$ 27,992	
Non-Judicial Council Grants											
			\$ 267,217				\$ 267,217	\$ 340,176	\$ 228,650	\$ 437,777	
Other Financing Sources											
Interest Income	\$ 182,362	\$ 17,722					\$ 200,084	\$ 125,000	\$ 132,554	\$ 9,000	
Investment Income											
Donations											
Local Fees	\$ 184,025	\$ 32,076					\$ 216,102	\$ 211,400	\$ 231,151	\$ 212,200	
Non-Fee Revenues		\$ 13,010					\$ 13,010	\$ 10,000	\$ 15,021	\$ 10,000	
Enhanced Collections		\$ 310,858					\$ 310,858	\$ 330,000	\$ 334,290	\$ 319,000	
Escheatment											
Prior Year Revenue	\$ 111,701	\$ (15)					\$ 111,686		\$ (65,064)		
County Program - Restricted		\$ 68,507					\$ 68,507	\$ 46,800	\$ 96,776	\$ 61,800	
Reimbursement Other	\$ 4,320						\$ 4,320	\$ 3,500	\$ 4,337	\$ 1,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,919						\$ 5,919	\$ 8,000	\$ 8,526	\$ 5,000	
	\$ 488,327	\$ 442,158					\$ 930,485	\$ 734,700	\$ 757,591	\$ 618,000	
Total Revenues	\$ 10,688,263	\$ 734,161	\$ 267,217				\$ 11,689,642	\$ 11,772,978	\$ 11,538,259	\$ 10,577,219	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 4,875,928	\$ 114,550	\$ 109,443				\$ 5,099,920	\$ 5,340,275	\$ 5,124,077	\$ 5,773,642	
Temp Help											
Overtime	\$ 276						\$ 276		\$ 2,439		
Staff Benefits	\$ 4,113,036	\$ 95,796	\$ 74,846				\$ 4,283,679	\$ 3,079,227	\$ 3,283,176	\$ 3,403,835	
	\$ 8,989,240	\$ 210,346	\$ 184,289				\$ 9,383,875	\$ 8,419,502	\$ 8,409,692	\$ 9,177,477	
Operating Expenses and Equipment											
General Expense	\$ 462,436		\$ 3,467				\$ 465,902	\$ 262,649	\$ 289,829	\$ 320,319	
Printing	\$ 16,499	\$ 4,789					\$ 21,288	\$ 18,188	\$ 14,174	\$ 21,880	
Telecommunications	\$ 100,755						\$ 100,755	\$ 96,966	\$ 93,673	\$ 89,989	
Postage	\$ 83,273	\$ (895)					\$ 82,378	\$ 72,351	\$ 83,037	\$ 68,875	
Insurance	\$ 7,697						\$ 7,697	\$ 10,000	\$ 6,479	\$ 6,479	
In-State Travel	\$ 16,574		\$ 3,229				\$ 19,803	\$ 17,225	\$ 8,392	\$ 9,000	
Out-of-State Travel											
Training	\$ 3,844		\$ 475				\$ 4,319	\$ 4,050	\$ 3,389	\$ 2,700	
Security Services	\$ 18,301						\$ 18,301	\$ 17,590	\$ 16,965	\$ 18,344	
Facility Operations	\$ 109,964		\$ 1,613				\$ 111,577	\$ 116,319	\$ 122,469	\$ 115,660	
Utilities											
Contracted Services	\$ 659,507	\$ 153,671	\$ 1,080				\$ 814,258	\$ 894,148	\$ 865,831	\$ 864,045	
Consulting and Professional Services	\$ 22,005	\$ 189,424	\$ 33,737				\$ 245,166	\$ 199,402	\$ 458,773	\$ 201,231	
Information Technology	\$ 1,410,616	\$ 8,000					\$ 1,418,616	\$ 1,114,425	\$ 730,021	\$ 740,461	
Major Equipment	\$ 11,486						\$ 11,486	\$ 75,500	\$ 109,122	\$ 85,000	
Other Items of Expense											
	\$ 2,922,957	\$ 354,989	\$ 43,601				\$ 3,321,547	\$ 2,898,813	\$ 2,802,154	\$ 2,543,983	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 39,429						\$ 39,429	\$ 39,400	\$ 48,535	\$ 40,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 247						\$ 247			\$ 1,021	
Capital Costs											
Internal Cost Recovery	\$ (66,586)	\$ 26,993	\$ 39,593				\$ 0	\$ 42,317	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (3,554)						\$ (3,554)	\$ 6,525	\$ 3,723	\$ 15,381	
	\$ (30,464)	\$ 26,993	\$ 39,593				\$ 36,122	\$ 88,242	\$ 52,257	\$ 56,402	
Total Expenditures	\$ 11,881,733	\$ 592,328	\$ 267,483				\$ 12,741,544	\$ 11,406,557	\$ 11,264,103	\$ 11,777,862	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,193,470)	\$ 141,833	\$ (265)				\$ (1,051,902)	\$ 366,421	\$ 274,155	\$ (1,200,643)	
Operating Transfers In (Out)	\$ (265)		\$ 265				\$ 0				
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,451,594	\$ 109,381	\$ 0				\$ 1,560,975	\$ 1,560,975	\$ 1,286,820	\$ 1,286,820	
Ending Balance (Deficit)	\$ 257,859	\$ 251,214	\$ 0				\$ 509,073	\$ 1,927,397	\$ 1,560,975	\$ 86,177	

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

For the month ended June

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	\$ 1,641,803	\$ 269,732					\$ 1,911,535	\$ 2,051,101	\$ 2,205,479	\$ 2,685,029
Traffic & Other Infractions	\$ 313,636	\$ 9,346					\$ 322,983	\$ 703,915	\$ 418,287	\$ 412,279
Other Criminal Cases	\$ 977,243	\$ 245,293					\$ 1,222,536	\$ 1,242,062	\$ 1,343,358	\$ 816,596
Civil	\$ 629,919	\$ 14,182					\$ 644,101	\$ 947,605	\$ 619,890	\$ 525,327
Family & Children Services	\$ 1,128,720	\$ 45,420				\$ 8,789	\$ 1,182,929	\$ 1,434,286	\$ 1,306,044	\$ 1,427,812
Probate, Guardianship & Mental Health Services	\$ 155,456	\$ 89,290				\$ 3,836	\$ 248,581	\$ 275,012	\$ 231,015	\$ 315,734
Juvenile Dependency Services	\$ 87,372	\$ 3,156					\$ 90,527	\$ 110,543	\$ 107,477	\$ 112,600
Juvenile Delinquency Services	\$ 101,796	\$ 572					\$ 102,368	\$ 129,258	\$ 121,918	\$ 107,030
Other Court Operations	\$ 511,379	\$ 39,890					\$ 551,268	\$ 619,211	\$ 427,998	\$ 916,787
Court Interpreters		\$ 257,240				\$ 2,884	\$ 260,124	\$ 260,322	\$ 257,569	\$ 243,185
Jury Services	\$ 93,766	\$ 68,101	\$ 39,429				\$ 201,296	\$ 205,533	\$ 176,641	\$ 148,516
Security		\$ 20,861					\$ 20,861	\$ 20,126	\$ 19,013	\$ 20,392
Trial Court Operations Program	\$ 5,641,089	\$ 1,063,082	\$ 39,429			\$ 15,509	\$ 6,759,109	\$ 7,998,974	\$ 7,234,689	\$ 7,731,287
Enhanced Collections	\$ 181,721	\$ 158,197			\$ 19,538		\$ 359,455	\$ 366,125	\$ 349,083	\$ 328,105
Other Non-Court Operations	\$ 456,392						\$ 456,392	\$ 143,912	\$ 535,054	\$ 282,640
Non-Court Operations Program	\$ 638,113	\$ 158,197			\$ 19,538		\$ 815,848	\$ 510,036	\$ 884,137	\$ 610,745
Executive Office	\$ 628,311	\$ 1,875					\$ 630,186	\$ 506,759	\$ 478,641	\$ 948,089
Fiscal Services	\$ 345,751	\$ 49,601					\$ 395,351	\$ 307,453	\$ 359,607	\$ 346,566
Human Resources	\$ 1,382,051	\$ 34,217	\$ 247			\$ (6,195)	\$ 1,410,320	\$ 146,904	\$ 432,682	\$ 247,758
Business & Facilities Services	\$ 42,353	\$ 243,181			\$ (19,538)	\$ (435)	\$ 265,560	\$ 279,961	\$ 386,599	\$ 410,425
Information Technology	\$ 706,207	\$ 1,771,395				\$ (12,433)	\$ 2,465,169	\$ 1,656,469	\$ 1,487,748	\$ 1,482,992
Court Administration Program	\$ 3,104,673	\$ 2,100,268	\$ 247		\$ (19,538)	\$ (19,063)	\$ 5,166,587	\$ 2,897,546	\$ 3,145,277	\$ 3,435,830
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,383,875	\$ 3,321,547	\$ 39,675		\$ 0	\$ (3,554)	\$ 12,741,544	\$ 11,406,557	\$ 11,264,103	\$ 11,777,862