

**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.

*Shelby Wineinger*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*8/15/23*

\_\_\_\_\_  
Date

El Dorado

\_\_\_\_\_  
Court

2022-23 Q4

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

El Dorado

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Court

2022-23 Q4

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

El Dorado

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Court

2022-23 Q4

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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	79	74	76	74	70

<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 El Dorado  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended June  
 Fiscal Year 2022/23

2021/22

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (204,204)	\$ 163,756	\$ 0	\$ 0			\$ 5,461	\$ (34,987)	\$ 47,511
Payroll									\$ 0
Jury Revolving	\$ 25,000							\$ 25,000	\$ 25,004
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (16,635)	\$ (16,635)	\$ (20,706)
Credit Card									
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600
Cash with County									
Cash Outside of the JCC							\$ 1,286,120	\$ 1,286,120	\$ 659,584
Cash Equivalents	\$ 2,149,784						\$ 847,157	\$ 2,996,941	\$ 2,664,050
Total Cash and Cash Equivalents	\$ 1,973,180	\$ 163,756	\$ 0	\$ 0			\$ 2,122,103	\$ 4,259,039	\$ 3,378,042
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 845	\$ 791						\$ 1,636	\$ 5,188
Accounts Receivable - General	\$ 726							\$ 726	\$ 2,304
Dishonored Checks									
Due From Employee	\$ 7,854							\$ 7,854	\$ 103
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 217,857		\$ 0					\$ 217,857	\$ 136,540
Due From Other Governments	\$ 16,711	\$ 126,410						\$ 143,121	\$ 54,545
Due From Other Courts									
Due From State	\$ 71,975	\$ 18,339	\$ 123,804					\$ 214,117	\$ 255,293
Trust Due To/From							\$ 20,987	\$ 20,987	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 171							\$ 171	\$ 36
Total Receivables	\$ 316,138	\$ 145,540	\$ 123,804				\$ 20,987	\$ 606,469	\$ 454,009
Prepaid Expenses - General	\$ 193,496							\$ 193,496	\$ 20,475
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 193,496							\$ 193,496	\$ 20,475
Other Assets									
Total Other Assets									
Total Assets	\$ 2,482,814	\$ 309,296	\$ 123,804	\$ 0			\$ 2,143,090	\$ 5,059,004	\$ 3,852,526
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 244,609	\$ 88,823	\$ 450					\$ 333,882	\$ 92,920
Accounts Payable - General	\$ 20,988	\$ 0	\$ 0				\$ 0	\$ 20,988	\$ 17,700
Due to Other Funds	\$ 20,987	\$ 109,464	\$ 108,393				\$ 171	\$ 239,015	\$ 136,576
Due to Other Courts									\$ 0
Due to State	\$ 119,497		\$ 2,167					\$ 121,664	\$ 193,938
TC145 Liability							\$ 149,744	\$ 149,744	\$ 167,997
Due to Other Governments	\$ 622	\$ (40)	\$ 0					\$ 582	\$ 202,271
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 133
Interest							\$ 523	\$ 523	\$ 112
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 406,702	\$ 198,247	\$ 111,010				\$ 150,438	\$ 866,397	\$ 811,648
Civil							\$ 586,136	\$ 586,136	\$ 231,208
Criminal							\$ 41,094	\$ 41,094	\$ 41,026
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,286,120	\$ 1,286,120	\$ 659,584
Trust Interest Payable							\$ 31,087	\$ 31,087	\$ 14,018
Miscellaneous Trust									
Total Trust Deposits							\$ 1,944,436	\$ 1,944,436	\$ 945,836
Accrued Payroll	\$ 272,752	\$ 1,668						\$ 274,421	\$ 247,472
Benefits Payable	\$ 115,976	\$ 0						\$ 115,976	\$ 124,007
Deferred Compensation Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ 819	\$ 0						\$ 819	\$ 63
Payroll Clearing	\$ 44	\$ 0						\$ 44	\$ (284)
Total Payroll Liabilities	\$ 389,591	\$ 1,668						\$ 391,259	\$ 371,258
Revenue Collected in Advance	\$ 205,001	\$ 0	\$ 11,147					\$ 216,149	\$ 342,124
Liabilities For Deposits	\$ 29,926		\$ 1,647				\$ 46,866	\$ 78,438	\$ 93,491
Jury Fees - Non-Interest							\$ 1,350	\$ 1,350	\$ 1,350
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 234,927	\$ 0	\$ 12,794				\$ 48,216	\$ 295,937	\$ 436,965
Total Liabilities	\$ 1,031,220	\$ 199,915	\$ 123,804				\$ 2,143,090	\$ 3,498,028	\$ 2,565,707
Total Fund Balance	\$ 1,451,594	\$ 109,381	\$ 0					\$ 1,560,975	\$ 1,286,820
Total Liabilities and Fund Balance	\$ 2,482,814	\$ 309,296	\$ 123,804				\$ 2,143,090	\$ 5,059,004	\$ 3,852,526

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 2022/23										2021/22	
	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	\$ 8,957,421	\$ 58,349					\$ 9,015,770	\$ 8,625,938	\$ 8,876,193	\$ 8,587,886	
Improvement and Modernization Fund	\$ 68,243						\$ 68,243		\$ 0	\$ 67,664	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 253,021						\$ 253,021	\$ 264,140	\$ 289,001	\$ 244,001	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 470,831						\$ 470,831	\$ 183,331	\$ 215,080	\$ 187,831	
Other Miscellaneous	\$ 213,120	\$ 531,033					\$ 744,153	\$ 448,033	\$ 583,678	\$ 213,120	
	<b>\$ 9,962,636</b>	<b>\$ 589,382</b>					<b>\$ 10,552,018</b>	<b>\$ 9,521,442</b>	<b>\$ 9,963,951</b>	<b>\$ 9,300,502</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 224,529				\$ 224,529	\$ 409,785	\$ 274,478	\$ 408,711	
Other Judicial Council Grants	\$ 0		\$ 4,121				\$ 4,121	\$ 27,992	\$ 20,797	\$ 28,620	
Non-Judicial Council Grants											
	<b>\$ 0</b>		<b>\$ 228,650</b>				<b>\$ 228,650</b>	<b>\$ 437,777</b>	<b>\$ 295,275</b>	<b>\$ 437,331</b>	
Other Financing Sources											
Interest Income	\$ 110,244	\$ 22,310					\$ 132,554	\$ 9,000	\$ 9,802	\$ 12,500	
Investment Income											
Donations											
Local Fees	\$ 204,799	\$ 26,352					\$ 231,151	\$ 212,200	\$ 278,339	\$ 292,180	
Non-Fee Revenues	\$ 0	\$ 15,021					\$ 15,021	\$ 10,000	\$ 21,114	\$ 9,000	
Enhanced Collections		\$ 334,290					\$ 334,290	\$ 319,000	\$ 314,177	\$ 363,275	
Escheatment											
Prior Year Revenue	\$ (69,121)	\$ 4,057					\$ (65,064)		\$ (12,072)		
County Program - Restricted		\$ 96,776					\$ 96,776	\$ 61,800	\$ 64,793	\$ 77,000	
Reimbursement Other	\$ 4,337	\$ 0					\$ 4,337	\$ 1,000	\$ 2,154	\$ 400	
Sale of Fixed Assets											
Other Miscellaneous	\$ 8,526						\$ 8,526	\$ 5,000	\$ 9,900	\$ 3,500	
	<b>\$ 258,785</b>	<b>\$ 498,806</b>					<b>\$ 757,591</b>	<b>\$ 618,000</b>	<b>\$ 688,208</b>	<b>\$ 757,855</b>	
<b>Total Revenues</b>	<b>\$ 10,221,421</b>	<b>\$ 1,088,188</b>	<b>\$ 228,650</b>				<b>\$ 11,538,259</b>	<b>\$ 10,577,219</b>	<b>\$ 10,947,434</b>	<b>\$ 10,495,688</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 4,841,203	\$ 164,004	\$ 118,870				\$ 5,124,077	\$ 5,773,642	\$ 4,603,546	\$ 5,173,017	
Temp Help											
Overtime	\$ 2,439						\$ 2,439		\$ 4,876		
Staff Benefits	\$ 3,090,874	\$ 135,078	\$ 57,224				\$ 3,283,176	\$ 3,403,835	\$ 3,117,358	\$ 3,292,820	
	<b>\$ 7,934,516</b>	<b>\$ 299,082</b>	<b>\$ 176,094</b>				<b>\$ 8,409,692</b>	<b>\$ 9,177,477</b>	<b>\$ 7,725,780</b>	<b>\$ 8,465,837</b>	
Operating Expenses and Equipment											
General Expense	\$ 261,999	\$ 23,972	\$ 3,858				\$ 289,829	\$ 320,319	\$ 316,442	\$ 282,768	
Printing	\$ 13,682	\$ 440	\$ 52				\$ 14,174	\$ 21,880	\$ 19,595	\$ 21,959	
Telecommunications	\$ 93,673						\$ 93,673	\$ 89,989	\$ 83,031	\$ 92,536	
Postage	\$ 79,684	\$ 3,353					\$ 83,037	\$ 68,875	\$ 53,547	\$ 65,496	
Insurance	\$ 6,479						\$ 6,479	\$ 6,479	\$ 5,878	\$ 5,333	
In-State Travel	\$ 8,392						\$ 8,392	\$ 9,000	\$ 2,823	\$ 6,270	
Out-of-State Travel									\$ 3,684	\$ 3,684	
Training	\$ 3,389						\$ 3,389	\$ 2,700	\$ 3,422	\$ 4,440	
Security Services	\$ 16,965						\$ 16,965	\$ 18,344	\$ 17,240	\$ 17,900	
Facility Operations	\$ 119,787		\$ 2,682				\$ 122,469	\$ 115,660	\$ 144,106	\$ 130,390	
Utilities											
Contracted Services	\$ 682,045	\$ 178,070	\$ 5,716				\$ 865,831	\$ 864,045	\$ 780,506	\$ 971,688	
Consulting and Professional Services	\$ 14,125	\$ 440,527	\$ 4,121				\$ 458,773	\$ 201,231	\$ 368,734	\$ 32,446	
Information Technology	\$ 690,021	\$ 40,000					\$ 730,021	\$ 740,461	\$ 952,596	\$ 965,875	
Major Equipment	\$ 109,122						\$ 109,122	\$ 85,000	\$ 306,229	\$ 455,926	
Other Items of Expense											
	<b>\$ 2,099,362</b>	<b>\$ 686,363</b>	<b>\$ 16,428</b>				<b>\$ 2,802,154</b>	<b>\$ 2,543,983</b>	<b>\$ 3,057,834</b>	<b>\$ 3,056,712</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 48,535						\$ 48,535	\$ 40,000	\$ 35,040	\$ 32,800	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 1,021		\$ 1,021	
Capital Costs											
Internal Cost Recovery	\$ (60,742)	\$ 24,615	\$ 36,128				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 3,723	\$ 0					\$ 3,723	\$ 15,381	\$ 17,863	\$ 14,861	
	<b>\$ (8,485)</b>	<b>\$ 24,615</b>	<b>\$ 36,128</b>				<b>\$ 52,257</b>	<b>\$ 56,402</b>	<b>\$ 52,903</b>	<b>\$ 48,681</b>	
<b>Total Expenditures</b>	<b>\$ 10,025,393</b>	<b>\$ 1,010,060</b>	<b>\$ 228,650</b>				<b>\$ 11,264,103</b>	<b>\$ 11,777,862</b>	<b>\$ 10,836,516</b>	<b>\$ 11,571,230</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 196,027	\$ 78,128	\$ 0				\$ 274,155	\$ (1,200,643)	\$ 110,918	\$ (1,075,542)	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,255,567	\$ 31,253	\$ 0				\$ 1,286,820	\$ 1,286,820	\$ 1,175,902	\$ 1,175,902	
Ending Balance (Deficit)	\$ 1,451,594	\$ 109,381	\$ 0				\$ 1,560,975	\$ 86,177	\$ 1,286,820	\$ 100,360	

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

For the month ended June

Fiscal Year 2022/23

2021/22

	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	\$ 1,898,803	\$ 306,676				\$ (1)	\$ 2,205,479	\$ 2,685,029	\$ 2,186,840	\$ 2,841,130
Traffic & Other Infractions	\$ 411,032	\$ 7,255					\$ 418,287	\$ 412,279	\$ 285,617	\$ 282,604
Other Criminal Cases	\$ 870,289	\$ 473,202				\$ (133)	\$ 1,343,358	\$ 816,596	\$ 848,679	\$ 577,536
Civil	\$ 604,435	\$ 15,454					\$ 619,890	\$ 525,327	\$ 419,057	\$ 352,168
Family & Children Services	\$ 1,215,478	\$ 90,567					\$ 1,306,044	\$ 1,427,812	\$ 1,348,538	\$ 1,406,814
Probate, Guardianship & Mental Health Services	\$ 147,323	\$ 83,693					\$ 231,015	\$ 315,734	\$ 246,458	\$ 275,169
Juvenile Dependency Services	\$ 105,986	\$ 1,491					\$ 107,477	\$ 112,600	\$ 112,430	\$ 113,579
Juvenile Delinquency Services	\$ 121,918						\$ 121,918	\$ 107,030	\$ 141,081	\$ 146,643
Other Court Operations	\$ 403,100	\$ 24,898					\$ 427,998	\$ 916,787	\$ 458,203	\$ 810,783
Court Interpreters		\$ 255,633				\$ 1,936	\$ 257,569	\$ 243,185	\$ 221,676	\$ 244,001
Jury Services	\$ 68,590	\$ 59,516	\$ 48,535				\$ 176,641	\$ 148,516	\$ 135,214	\$ 153,859
Security		\$ 19,013					\$ 19,013	\$ 20,392	\$ 167,445	\$ 164,123
Trial Court Operations Program	\$ 5,846,954	\$ 1,337,398	\$ 48,535			\$ 1,803	\$ 7,234,689	\$ 7,731,287	\$ 6,571,237	\$ 7,368,408
Enhanced Collections	\$ 150,234	\$ 181,885			\$ 16,964		\$ 349,083	\$ 328,105	\$ 340,547	\$ 371,624
Other Non-Court Operations	\$ 535,054						\$ 535,054	\$ 282,640	\$ 351,000	\$ 335,722
Non-Court Operations Program	\$ 685,288	\$ 181,885			\$ 16,964		\$ 884,137	\$ 610,745	\$ 691,547	\$ 707,346
Executive Office	\$ 478,256	\$ 385					\$ 478,641	\$ 948,089	\$ 650,725	\$ 747,953
Fiscal Services	\$ 316,571	\$ 43,036					\$ 359,607	\$ 346,566	\$ 274,332	\$ 344,635
Human Resources	\$ 415,161	\$ 17,522					\$ 432,682	\$ 247,758	\$ 408,483	\$ 172,222
Business & Facilities Services	\$ 141,430	\$ 260,213			\$ (16,964)	\$ 1,920	\$ 386,599	\$ 410,425	\$ 457,137	\$ 308,202
Information Technology	\$ 526,032	\$ 961,715					\$ 1,487,748	\$ 1,482,992	\$ 1,783,055	\$ 1,922,464
Court Administration Program	\$ 1,877,449	\$ 1,282,871			\$ (16,964)	\$ 1,920	\$ 3,145,277	\$ 3,435,830	\$ 3,573,732	\$ 3,495,476
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 8,409,692	\$ 2,802,154	\$ 48,535		\$ 0	\$ 3,723	\$ 11,264,103	\$ 11,777,862	\$ 10,836,516	\$ 11,571,230