

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 September								2023/24	
	Fiscal Year 2024/25							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds				Proprietary Funds	Fiduciary Funds				
General	Special Revenue		Capital Project	Debt Service					Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Non-Grant	Grant								
ASSETS										
Operations	\$ (488,587)	\$ 514,034	\$ (62,615)	\$ 0			\$ 7,373	\$ (29,796)	\$ (14,499)	
Payroll										
Jury										
Revolving	\$ 25,000							\$ 25,000	\$ 25,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (20,846)	\$ (20,846)	\$ (9,760)	
Credit Card										
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600	
Cash with County							\$ 1,080,299	\$ 1,080,299	\$ 0	
Cash Outside of the JCC							\$ 0	\$ 0	\$ 1,286,120	
Cash Held with the JCC										
Cash Equivalents	\$ 3,020,749						\$ 2,625,674	\$ 5,646,423	\$ 6,008,157	
Total Cash and Cash Equivalents	\$ 2,559,761	\$ 514,034	\$ (62,615)	\$ 0			\$ 3,692,500	\$ 6,703,680	\$ 7,297,618	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 773							\$ 773	\$ 6,246	
Dishonored Checks										
Due From Employee	\$ 0							\$ 0	\$ 0	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ (45,611)						\$ (45,611)	\$ (23,666)	
Due From Other Courts										
Due From State	\$ 0	\$ 0	\$ 73,352					\$ 73,352	\$ 45,936	
Trust Due To/From									\$ 0	
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 629							\$ 629	\$ 0	
Total Receivables	\$ 1,402	\$ (45,611)	\$ 73,352					\$ 29,143	\$ 28,516	
Prepaid Expenses - General	\$ 191,441							\$ 191,441	\$ 200	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 191,441							\$ 191,441	\$ 200	
Other Assets										
Total Other Assets										
Total Assets	\$ 2,752,605	\$ 468,423	\$ 10,737	\$ 0			\$ 3,692,500	\$ 6,924,265	\$ 7,326,334	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 10,494	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 629	\$ 629	\$ 0	
Due to Other Courts										
Due to State	\$ 179,156	\$ 1,100	\$ 0					\$ 180,256	\$ 127,155	
TC145 Liability							\$ 182,008	\$ 182,008	\$ 160,255	
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 0	
Interest							\$ 10,787	\$ 10,787	\$ 5,084	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 179,156	\$ 1,100	\$ 0				\$ 193,424	\$ 373,680	\$ 302,988	
Civil							\$ 2,192,831	\$ 2,192,831	\$ 965,953	
Criminal							\$ 41,183	\$ 41,183	\$ 41,124	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 1,080,299	\$ 1,080,299	\$ 1,286,120	
Trust Interest Payable							\$ 128,365	\$ 128,365	\$ 38,140	
Miscellaneous Trust										
Total Trust Deposits							\$ 3,442,678	\$ 3,442,678	\$ 2,331,337	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ (28,372)							\$ (28,372)	\$ 114,533	
Deferred Compensation Payable	\$ 50							\$ 50	\$ 3,189	
Deductions Payable	\$ (235)							\$ (235)	\$ 66,375	
Payroll Clearing	\$ (2,266)	\$ 3,409						\$ 1,144	\$ 10,909	
Total Payroll Liabilities	\$ (30,822)	\$ 3,409						\$ (27,413)	\$ 195,006	
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0	
Liabilities For Deposits	\$ 40,969		\$ 1,647				\$ 55,048	\$ 97,664	\$ 82,222	
Jury Fees - Non-Interest							\$ 1,350	\$ 1,350	\$ 1,350	
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 40,969		\$ 1,647				\$ 56,398	\$ 99,014	\$ 83,572	
Total Liabilities	\$ 189,302	\$ 4,509	\$ 1,647				\$ 3,692,500	\$ 3,887,959	\$ 2,912,903	
Total Fund Balance	\$ 2,563,302	\$ 463,914	\$ 9,090					\$ 3,036,306	\$ 4,413,432	
Total Liabilities and Fund Balance	\$ 2,752,605	\$ 468,423	\$ 10,737				\$ 3,692,500	\$ 6,924,265	\$ 7,326,334	

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 September											
Fiscal Year 2024/25									2023/24		
	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	\$ 4,469,149	\$ 4,956					\$ 4,474,105		\$ 4,369,912	\$ 9,409,437	
Improvement and Modernization Fund									\$ (23,991)		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 61,242						\$ 61,242		\$ 62,956	\$ 251,822	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 70,149						\$ 70,149		\$ 220,588	\$ 509,704	
Other Miscellaneous		\$ 234,237					\$ 234,237		\$ 234,019	\$ 527,139	
	\$ 4,600,540	\$ 239,193					\$ 4,839,733		\$ 4,863,484	\$ 10,698,102	
Grants											
AB 1058 Commissioner/Facilitator			\$ 45,117				\$ 45,117		\$ 0	\$ 318,424	
Other Judicial Council Grants									\$ 11,147	\$ 21,752	
Non-Judicial Council Grants											
			\$ 45,117				\$ 45,117		\$ 11,147	\$ 340,176	
Other Financing Sources											
Interest Income	\$ 25,976	\$ 0					\$ 25,976		\$ 46,424	\$ 125,000	
Investment Income											
Donations											
Local Fees	\$ 3,114	\$ 6,453					\$ 9,568		\$ 14,950	\$ 211,400	
Non-Fee Revenues		\$ 4,622					\$ 4,622		\$ (8,203)	\$ 10,000	
Enhanced Collections										\$ 330,000	
Escheatment											
Prior Year Revenue	\$ 20,528						\$ 20,528		\$ 894		
County Program - Restricted		\$ 145					\$ 145		\$ 260	\$ 46,800	
Reimbursement Other									\$ 0	\$ 3,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,367						\$ 1,367		\$ 1,053	\$ 8,000	
	\$ 50,985	\$ 11,220					\$ 62,205		\$ 55,379	\$ 734,700	
Total Revenues	\$ 4,651,525	\$ 250,413	\$ 45,117				\$ 4,947,055		\$ 4,930,011	\$ 11,772,978	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,220,266	\$ 3,932	\$ 25,621				\$ 1,249,820		\$ 1,149,737	\$ 5,340,275	
Temp Help											
Overtime	\$ 1,080						\$ 1,080				
Staff Benefits	\$ 534,194	\$ 2,583	\$ 11,839				\$ 548,616		\$ 683,235	\$ 3,079,227	
	\$ 1,755,539	\$ 6,516	\$ 37,460				\$ 1,799,515		\$ 1,832,972	\$ 8,419,502	
Operating Expenses and Equipment											
General Expense	\$ 45,439		\$ 1,370				\$ 46,809		\$ 24,203	\$ 262,649	
Printing	\$ 4,339	\$ 218					\$ 4,557		\$ 2,916	\$ 18,188	
Telecommunications	\$ 26,001						\$ 26,001		\$ 15,147	\$ 96,966	
Postage	\$ 26,148	\$ 915					\$ 27,063		\$ 14,604	\$ 72,351	
Insurance										\$ 10,000	
In-State Travel	\$ 2,148		\$ 2,534				\$ 4,681		\$ 3,170	\$ 17,225	
Out-of-State Travel											
Training									\$ 1,250	\$ 4,050	
Security Services	\$ 3,400						\$ 3,400		\$ 1,596	\$ 17,590	
Facility Operations	\$ 30,271		\$ 257				\$ 30,528		\$ 15,654	\$ 116,319	
Utilities											
Contracted Services	\$ 171,770	\$ 30,064					\$ 201,834		\$ 141,107	\$ 894,148	
Consulting and Professional Services	\$ 550		\$ (13,085)				\$ (12,535)		\$ 14,868	\$ 199,402	
Information Technology	\$ 277,594						\$ 277,594		\$ 17,630	\$ 1,114,425	
Major Equipment									\$ (21,306)	\$ 75,500	
Other Items of Expense											
	\$ 587,659	\$ 31,197	\$ (8,925)				\$ 609,932		\$ 230,837	\$ 2,898,813	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 8,945						\$ 8,945		\$ 7,560	\$ 39,400	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (7,492)		\$ 7,492				\$ 0			\$ 42,317	
Prior Year Expense Adjustment	\$ 1,431						\$ 1,431		\$ 6,186	\$ 6,525	
	\$ 2,884		\$ 7,492				\$ 10,376		\$ 13,745	\$ 88,242	
Total Expenditures	\$ 2,346,082	\$ 37,713	\$ 36,027				\$ 2,419,822		\$ 2,077,554	\$ 11,406,557	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,305,443	\$ 212,700	\$ 9,090				\$ 2,527,233		\$ 2,852,456	\$ 366,421	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 257,859	\$ 251,214	\$ 0				\$ 509,073	\$ 509,073	\$ 1,560,975	\$ 1,560,975	
Ending Balance (Deficit)	\$ 2,563,302	\$ 463,914	\$ 9,090				\$ 3,036,306	\$ 509,073	\$ 4,413,432	\$ 1,927,397	

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

For the month ended September

Fiscal Year 2024/25

2023/24

	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	\$ 379,143	\$ 85,522					\$ 464,665		\$ 377,694	\$ 2,051,101
Traffic & Other Infractions	\$ 113,597	\$ 3,366					\$ 116,963		\$ 91,218	\$ 703,915
Other Criminal Cases	\$ 245,091	\$ (7,977)					\$ 237,114		\$ 207,832	\$ 1,242,062
Civil	\$ 147,126	\$ 2,368					\$ 149,494		\$ 177,178	\$ 947,605
Family & Children Services	\$ 334,629	\$ 25,263					\$ 359,892		\$ 260,238	\$ 1,434,286
Probate, Guardianship & Mental Health Services	\$ 30,833	\$ 13,415					\$ 44,248		\$ 49,403	\$ 275,012
Juvenile Dependency Services	\$ 18,880	\$ 546					\$ 19,426		\$ 20,020	\$ 110,543
Juvenile Delinquency Services	\$ 18,405						\$ 18,405		\$ 24,893	\$ 129,258
Other Court Operations	\$ 136,569	\$ (25,341)					\$ 111,228		\$ 100,806	\$ 619,211
Court Interpreters		\$ 56,541					\$ 56,541		\$ 56,794	\$ 260,322
Jury Services	\$ 12,657	\$ 35,222	\$ 8,945				\$ 56,824		\$ 40,585	\$ 205,533
Security		\$ 4,349					\$ 4,349		\$ 4,955	\$ 20,126
Trial Court Operations Program	\$ 1,436,931	\$ 193,274	\$ 8,945				\$ 1,639,149		\$ 1,411,617	\$ 7,998,974
Enhanced Collections	\$ 6,992	\$ 31,197					\$ 38,189		\$ 38,878	\$ 366,125
Other Non-Court Operations	\$ 63,304						\$ 63,304			\$ 143,912
Non-Court Operations Program	\$ 70,296	\$ 31,197					\$ 101,493		\$ 38,878	\$ 510,036
Executive Office	\$ 194,642	\$ 586					\$ 195,229		\$ 101,051	\$ 506,759
Fiscal Services	\$ 92,505	\$ 5,317					\$ 97,822		\$ 53,666	\$ 307,453
Human Resources	\$ (181,461)	\$ 678					\$ (180,783)		\$ 262,563	\$ 146,904
Business & Facilities Services	\$ 11,767	\$ 69,437			\$ 0	\$ 1,431	\$ 82,634		\$ 58,733	\$ 279,961
Information Technology	\$ 174,835	\$ 309,443					\$ 484,278		\$ 151,047	\$ 1,656,469
Court Administration Program	\$ 292,288	\$ 385,461			\$ 0	\$ 1,431	\$ 679,180		\$ 627,059	\$ 2,897,546
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,799,515	\$ 609,932	\$ 8,945		\$ 0	\$ 1,431	\$ 2,419,822		\$ 2,077,554	\$ 11,406,557