

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								
	Fiscal Year 2024/25								2023/24
	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							
ASSETS									
Operations	\$ (789,978)	\$ 304,309	\$ 0	\$ 0			\$ 20,037	\$ (465,633)	\$ (102,473)
Payroll	\$ 0							\$ 0	
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 182,145
Trust							\$ (10,259)	\$ (10,259)	\$ (37,007)
Credit Card									
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600
Cash with County							\$ 1,080,299	\$ 1,080,299	\$ 1,286,120
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Held with the JCC									
Cash Equivalents	\$ 2,496,101						\$ 1,891,729	\$ 4,387,831	\$ 3,357,033
Total Cash and Cash Equivalents	\$ 1,733,723	\$ 304,309	\$ 0	\$ 0			\$ 2,981,806	\$ 5,019,838	\$ 4,713,417
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 5,558	\$ 3,220						\$ 8,778	\$ 2,032
Accounts Receivable - General	\$ 0							\$ 0	\$ 999
Dishonored Checks									
Due From Employee	\$ 29,521							\$ 29,521	\$ 21,416
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 100,660		\$ 0					\$ 100,660	\$ 22,685
Due From Other Governments	\$ 0	\$ 27,658						\$ 27,658	\$ 29,545
Due From Other Courts									
Due From State	\$ 72,907	\$ 9,786	\$ 88,896					\$ 171,588	\$ 320,873
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 119							\$ 119	\$ 178
Total Receivables	\$ 208,765	\$ 40,665	\$ 88,896					\$ 338,325	\$ 397,728
Prepaid Expenses - General	\$ 136,996							\$ 136,996	\$ 191,441
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 136,996							\$ 136,996	\$ 191,441
Other Assets									
Total Other Assets									
Total Assets	\$ 2,079,485	\$ 344,973	\$ 88,896	\$ 0			\$ 2,981,806	\$ 5,495,160	\$ 5,302,586
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 156,191	\$ 2,108	\$ 612					\$ 158,910	\$ 62,722
Accounts Payable - General	\$ 3,689	\$ 0	\$ 0				\$ 0	\$ 3,689	\$ 80,959
Due to Other Funds	\$ 0	\$ 14,023	\$ 86,637				\$ 119	\$ 100,779	\$ 22,863
Due to Other Courts	\$ 514							\$ 514	
Due to State	\$ 33,696	\$ 140	\$ 0					\$ 33,836	\$ 180,256
TC145 Liability							\$ 186,138	\$ 186,138	\$ 351,455
Due to Other Governments	\$ 2,420		\$ 0					\$ 2,420	\$ 21,428
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 686	\$ 686	\$ 671
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 196,510	\$ 16,271	\$ 87,249				\$ 186,943	\$ 486,972	\$ 720,353
Civil	\$ 0						\$ 1,510,500	\$ 1,510,500	\$ 2,159,641
Criminal							\$ 41,283	\$ 41,283	\$ 41,183
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,080,299	\$ 1,080,299	\$ 1,286,120
Trust Interest Payable							\$ 81,012	\$ 81,012	\$ 107,857
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 2,713,094	\$ 2,713,094	\$ 3,594,801
Accrued Payroll	\$ 304,827	\$ 1,234						\$ 306,061	\$ 298,129
Benefits Payable	\$ 111,276							\$ 111,276	\$ 1,051
Deferred Compensation Payable	\$ 4,370							\$ 4,370	\$ 50
Deductions Payable	\$ 1,251							\$ 1,251	\$ 0
Payroll Clearing	\$ (1,935)	\$ 3,409						\$ 1,475	\$ 4,933
Total Payroll Liabilities	\$ 419,790	\$ 4,643						\$ 424,433	\$ 304,164
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 80,000
Liabilities For Deposits	\$ 45,102		\$ 1,647				\$ 80,419	\$ 127,169	\$ 92,845
Jury Fees - Non-Interest							\$ 1,350	\$ 1,350	\$ 1,350
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 45,102		\$ 1,647				\$ 81,769	\$ 128,519	\$ 174,195
Total Liabilities	\$ 661,402	\$ 20,914	\$ 88,896				\$ 2,981,806	\$ 3,753,017	\$ 4,793,513
Total Fund Balance	\$ 1,418,083	\$ 324,059	\$ 0					\$ 1,742,142	\$ 509,073
Total Liabilities and Fund Balance	\$ 2,079,485	\$ 344,973	\$ 88,896				\$ 2,981,806	\$ 5,495,160	\$ 5,302,586

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 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	\$ 10,349,098	\$ 57,422						\$ 10,406,519	\$ 9,525,981	\$ 9,249,735	\$ 9,409,437
Improvement and Modernization Fund									\$ 24,292	\$ 0	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 264,143							\$ 264,143	\$ 244,967	\$ 251,822	\$ 251,822
Civil Coordination Reimbursement (0150091)	\$ 464,613							\$ 464,613	\$ 182,338	\$ 543,244	\$ 509,704
MOU Reimbursements (0150010 and General)	\$ 213,120	\$ 234,237						\$ 447,357	\$ 447,357	\$ 447,139	\$ 527,139
Other Miscellaneous											
	\$ 11,290,974	\$ 291,659						\$ 11,582,632	\$ 10,424,935	\$ 10,491,940	\$ 10,698,102
Grants											
AB 1058 Commissioner/Facilitator			\$ 185,897					\$ 185,897	\$ 409,785	\$ 233,745	\$ 318,424
Other Judicial Council Grants			\$ 68,770					\$ 68,770	\$ 21,237	\$ 33,472	\$ 21,752
Non-Judicial Council Grants											
			\$ 254,667					\$ 254,667	\$ 431,022	\$ 267,217	\$ 340,176
Other Financing Sources											
Interest Income	\$ 101,395	\$ 24,614						\$ 126,009		\$ 200,084	\$ 125,000
Investment Income											
Donations											
Local Fees	\$ 3,524	\$ 26,804						\$ 30,328	\$ 108,500	\$ 216,102	\$ 211,400
Non-Fee Revenues		\$ 9,110						\$ 9,110	\$ 10,000	\$ 13,010	\$ 10,000
Enhanced Collections		\$ 261,778						\$ 261,778	\$ 310,000	\$ 310,858	\$ 330,000
Escheatment											
Prior Year Revenue	\$ 21,857	\$ 8,108	\$ (13,177)					\$ 16,789		\$ 111,686	
County Program - Restricted		\$ 32,533						\$ 32,533	\$ 37,200	\$ 68,507	\$ 46,800
Reimbursement Other	\$ 1,749							\$ 1,749	\$ 3,000	\$ 4,320	\$ 3,500
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,339							\$ 5,339		\$ 5,919	\$ 8,000
	\$ 133,865	\$ 362,947	\$ (13,177)					\$ 483,636	\$ 468,700	\$ 930,485	\$ 734,700
Total Revenues	\$ 11,424,839	\$ 654,606	\$ 241,490					\$ 12,320,935	\$ 11,324,657	\$ 11,689,642	\$ 11,772,978
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 5,026,740	\$ 157,066	\$ 101,019					\$ 5,284,826	\$ 5,448,745	\$ 5,099,920	\$ 5,340,275
Temp Help											
Overtime	\$ 4,075							\$ 4,075		\$ 276	
Staff Benefits	\$ 2,189,088	\$ 103,874	\$ 46,846					\$ 2,339,809	\$ 2,548,611	\$ 4,283,679	\$ 3,079,227
	\$ 7,219,904	\$ 260,940	\$ 147,866					\$ 7,628,710	\$ 7,997,356	\$ 9,383,875	\$ 8,419,502
Operating Expenses and Equipment											
General Expense	\$ 332,129		\$ 4,669					\$ 336,798	\$ 300,094	\$ 465,902	\$ 262,649
Printing	\$ 19,868	\$ 2,907	\$ 12					\$ 22,787	\$ 22,013	\$ 21,288	\$ 18,188
Telecommunications	\$ 110,747							\$ 110,747	\$ 100,652	\$ 100,755	\$ 96,966
Postage	\$ 80,771	\$ 4,451						\$ 85,223	\$ 85,275	\$ 82,378	\$ 72,351
Insurance	\$ 8,802							\$ 8,802	\$ 10,000	\$ 7,697	\$ 10,000
In-State Travel	\$ 12,572		\$ 2,534					\$ 15,106	\$ 30,147	\$ 19,803	\$ 17,225
Out-of-State Travel											
Training	\$ 4,653							\$ 4,653	\$ 4,000	\$ 4,319	\$ 4,050
Security Services	\$ 16,609							\$ 16,609	\$ 18,400	\$ 18,301	\$ 17,590
Facility Operations	\$ 317,502		\$ 2,142					\$ 319,644	\$ 127,698	\$ 111,577	\$ 116,319
Utilities											
Contracted Services	\$ 810,028	\$ 119,424	\$ 1,682					\$ 931,134	\$ 877,301	\$ 814,258	\$ 894,148
Consulting and Professional Services	\$ 260,201	\$ 163,966	\$ 75,048					\$ 499,215	\$ 429,487	\$ 245,166	\$ 199,402
Information Technology	\$ 930,372							\$ 930,372	\$ 1,161,624	\$ 1,418,616	\$ 1,114,425
Major Equipment									\$ 12,000	\$ 11,486	\$ 75,500
Other Items of Expense	\$ 100							\$ 100			
	\$ 2,904,354	\$ 290,748	\$ 86,087					\$ 3,281,188	\$ 3,178,691	\$ 3,321,547	\$ 2,898,813
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 229,452							\$ 229,452	\$ 42,000	\$ 39,429	\$ 39,400
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 247	
Capital Costs											
Internal Cost Recovery	\$ (56,527)	\$ 27,367	\$ 29,160					\$ 0	\$ 94,600	\$ 0	\$ 42,317
Prior Year Expense Adjustment	\$ (32,762)	\$ 2,706	\$ (21,428)					\$ (51,484)		\$ (3,554)	\$ 6,525
	\$ 140,163	\$ 30,073	\$ 7,732					\$ 177,968	\$ 136,600	\$ 36,122	\$ 88,242
Total Expenditures	\$ 10,264,420	\$ 581,761	\$ 241,685					\$ 11,087,866	\$ 11,312,647	\$ 12,741,544	\$ 11,406,557
Excess (Deficit) of Revenues Over Expenditures	\$ 1,160,419	\$ 72,845	\$ (195)					\$ 1,233,069	\$ 12,010	\$ (1,051,902)	\$ 366,421
Operating Transfers In (Out)	\$ (195)		\$ 195					\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 257,859	\$ 251,214	\$ 0					\$ 509,073	\$ 509,073	\$ 1,560,975	\$ 1,560,975
Ending Balance (Deficit)	\$ 1,418,083	\$ 324,059	\$ 0					\$ 1,742,142	\$ 521,083	\$ 509,073	\$ 1,927,397

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

For the month ended June										
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	\$ 1,758,729	\$ 394,551					\$ 2,153,280	\$ 2,253,473	\$ 1,911,535	\$ 2,051,101
Traffic & Other Infractions	\$ 594,205	\$ 12,990					\$ 607,195	\$ 320,840	\$ 322,983	\$ 703,915
Other Criminal Cases	\$ 1,195,629	\$ 223,456				\$ (21,428)	\$ 1,397,657	\$ 1,429,225	\$ 1,222,536	\$ 1,242,062
Civil	\$ 477,908	\$ 16,173					\$ 494,081	\$ 824,114	\$ 644,101	\$ 947,605
Family & Children Services	\$ 1,560,479	\$ 61,495					\$ 1,621,975	\$ 796,717	\$ 1,182,929	\$ 1,434,286
Probate, Guardianship & Mental Health Services	\$ 129,016	\$ 109,787					\$ 238,802	\$ 299,378	\$ 248,581	\$ 275,012
Juvenile Dependency Services	\$ 70,271	\$ 2,318					\$ 72,590	\$ 104,601	\$ 90,527	\$ 110,543
Juvenile Delinquency Services	\$ 56,868	\$ 1,275					\$ 58,143	\$ 146,132	\$ 102,368	\$ 129,258
Other Court Operations	\$ 551,227	\$ 62,351				\$ (28,200)	\$ 585,378	\$ 568,867	\$ 551,268	\$ 619,211
Court Interpreters		\$ 284,701					\$ 284,701	\$ 265,302	\$ 260,124	\$ 260,322
Jury Services	\$ 18,535	\$ 75,027	\$ 229,452				\$ 323,014	\$ 244,444	\$ 201,296	\$ 205,533
Security		\$ 18,070					\$ 18,070	\$ 20,950	\$ 20,861	\$ 20,126
Trial Court Operations Program	\$ 6,412,866	\$ 1,262,194	\$ 229,452			\$ (49,628)	\$ 7,854,885	\$ 7,274,043	\$ 6,759,109	\$ 7,998,974
Enhanced Collections	\$ 151,464	\$ 128,559			\$ 16,074		\$ 296,097	\$ 326,016	\$ 359,455	\$ 366,125
Other Non-Court Operations	\$ 458,498					\$ 2,706	\$ 461,205	\$ 208,830	\$ 456,392	\$ 143,912
Non-Court Operations Program	\$ 609,962	\$ 128,559			\$ 16,074	\$ 2,706	\$ 757,301	\$ 534,846	\$ 815,848	\$ 510,036
Executive Office	\$ 810,719	\$ 1,470					\$ 812,189	\$ 690,923	\$ 630,186	\$ 506,759
Fiscal Services	\$ 395,398	\$ 32,671					\$ 428,069	\$ 368,317	\$ 395,351	\$ 307,453
Human Resources	\$ (1,502,012)	\$ 11,379					\$ (1,490,633)	\$ 193,114	\$ 1,410,320	\$ 146,904
Business & Facilities Services	\$ 43,574	\$ 718,242			\$ (16,074)	\$ (4,562)	\$ 741,180	\$ 299,452	\$ 265,560	\$ 279,961
Information Technology	\$ 858,202	\$ 1,126,672					\$ 1,984,875	\$ 1,951,952	\$ 2,465,169	\$ 1,656,469
Court Administration Program	\$ 605,881	\$ 1,890,435			\$ (16,074)	\$ (4,562)	\$ 2,475,680	\$ 3,503,758	\$ 5,166,587	\$ 2,897,546
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,628,710	\$ 3,281,188	\$ 229,452		\$ 0	\$ (51,484)	\$ 11,087,866	\$ 11,312,647	\$ 12,741,544	\$ 11,406,557