

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								2024/25
	Fiscal Year 2025/26								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (502,578)	\$ 520,799	\$ (52,133)	\$ 0			\$ 6,114	\$ (27,798)	\$ (29,796)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (61,899)	\$ (61,899)	\$ (20,846)
Credit Card									
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600
Cash with County							\$ 1,097,230	\$ 1,097,230	\$ 1,080,299
Cash Outside of the JCC							\$ 0	\$ 0	\$ 0
Cash Held with the JCC									
Cash Equivalents	\$ 3,325,399						\$ 1,918,715	\$ 5,244,114	\$ 5,646,423
Total Cash and Cash Equivalents	\$ 2,850,421	\$ 520,799	\$ (52,133)	\$ 0			\$ 2,960,160	\$ 6,279,247	\$ 6,703,680
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 3,796							\$ 3,796	\$ 773
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	\$ 6,532						\$ 6,532	\$ (45,611)
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 58,784					\$ 58,784	\$ 73,352
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 629
Total Receivables	\$ 3,796	\$ 6,532	\$ 58,784					\$ 69,113	\$ 29,143
Prepaid Expenses - General	\$ 0							\$ 0	\$ 191,441
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 191,441
Other Assets									
Total Other Assets									
Total Assets	\$ 2,854,217	\$ 527,331	\$ 6,651	\$ 0			\$ 2,960,160	\$ 6,348,360	\$ 6,924,265
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 933	\$ 0	\$ 0				\$ 285	\$ 1,218	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 629
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 29,558	\$ 140	\$ 0					\$ 29,698	\$ 180,256
TC145 Liability							\$ 200,695	\$ 200,695	\$ 182,008
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax									\$ 0
Interest							\$ 6,484	\$ 6,484	\$ 10,787
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 30,491	\$ 140	\$ 0				\$ 207,464	\$ 238,095	\$ 373,680
Civil							\$ 1,450,995	\$ 1,450,995	\$ 2,192,831
Criminal							\$ 41,283	\$ 41,283	\$ 41,183
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,097,230	\$ 1,097,230	\$ 1,080,299
Trust Interest Payable							\$ 92,201	\$ 92,201	\$ 128,365
Miscellaneous Trust									
Total Trust Deposits							\$ 2,681,709	\$ 2,681,709	\$ 3,442,678
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (58,396)							\$ (58,396)	\$ (28,372)
Deferred Compensation Payable	\$ 590							\$ 590	\$ 50
Deductions Payable	\$ 544							\$ 544	\$ (235)
Payroll Clearing	\$ (2,275)	\$ 3,409						\$ 1,134	\$ 1,144
Total Payroll Liabilities	\$ (59,537)	\$ 3,409						\$ (56,128)	\$ (27,413)
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 47,030		\$ 1,647				\$ 69,637	\$ 118,313	\$ 97,664
Jury Fees - Non-Interest							\$ 1,350	\$ 1,350	\$ 1,350
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 47,030		\$ 1,647				\$ 70,987	\$ 119,663	\$ 99,014
Total Liabilities	\$ 17,983	\$ 3,550	\$ 1,647				\$ 2,960,160	\$ 2,983,339	\$ 3,887,959
Total Fund Balance	\$ 2,836,234	\$ 523,782	\$ 5,004					\$ 3,365,020	\$ 3,036,306
Total Liabilities and Fund Balance	\$ 2,854,217	\$ 527,331	\$ 6,651				\$ 2,960,160	\$ 6,348,360	\$ 6,924,265

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 2025/26									2024/25		
	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	\$ 3,391,338	\$ 4,706					\$ 3,396,044		\$ 4,474,105	\$ 9,525,981	\$ 24,292
Improvement and Modernization Fund											
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 63,617						\$ 63,617		\$ 61,242	\$ 244,967	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 212,491						\$ 212,491		\$ 70,149	\$ 182,338	
Other Miscellaneous	\$ 100,580	\$ 214,729					\$ 315,309		\$ 234,237	\$ 447,357	
	\$ 3,768,027	\$ 219,435					\$ 3,987,462		\$ 4,839,733	\$ 10,424,935	
Grants											
AB 1058 Commissioner/Facilitator			\$ 24,701				\$ 24,701		\$ 45,117	\$ 409,785	
Other Judicial Council Grants			\$ 5,375				\$ 5,375			\$ 21,237	
Non-Judicial Council Grants											
			\$ 30,075				\$ 30,075		\$ 45,117	\$ 431,022	
Other Financing Sources											
Interest Income	\$ 18,440	\$ 0					\$ 18,440		\$ 25,976		
Investment Income											
Donations											
Local Fees	\$ 12	\$ 8,385					\$ 8,397		\$ 9,568	\$ 108,500	
Non-Fee Revenues		\$ 3,427					\$ 3,427		\$ 4,622	\$ 10,000	
Enhanced Collections		\$ 42,209					\$ 42,209			\$ 310,000	
Escheatment											
Prior Year Revenue	\$ 185						\$ 185		\$ 20,528		
County Program - Restricted		\$ 9,719					\$ 9,719		\$ 145	\$ 37,200	
Reimbursement Other	\$ 2,303						\$ 2,303			\$ 3,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,905						\$ 1,905		\$ 1,367		
	\$ 22,844	\$ 63,740					\$ 86,585		\$ 62,205	\$ 468,700	
Total Revenues	\$ 3,790,871	\$ 283,175	\$ 30,075				\$ 4,104,122		\$ 4,947,055	\$ 11,324,657	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,115,112	\$ 27,994	\$ 14,493				\$ 1,157,600		\$ 1,249,820	\$ 5,448,745	
Temp Help											
Overtime	\$ 1,059						\$ 1,059		\$ 1,080		
Staff Benefits	\$ 789,629	\$ 18,249	\$ 5,612				\$ 813,490		\$ 548,616	\$ 2,548,611	
	\$ 1,905,800	\$ 46,243	\$ 20,106				\$ 1,972,149		\$ 1,799,515	\$ 7,997,356	
Operating Expenses and Equipment											
General Expense	\$ 61,209		\$ 345				\$ 61,555		\$ 46,809	\$ 300,094	
Printing	\$ (2,553)	\$ (1,986)					\$ (4,539)		\$ 4,557	\$ 22,013	
Telecommunications	\$ 20,028						\$ 20,028		\$ 26,001	\$ 100,652	
Postage	\$ 20,748	\$ 890					\$ 21,638		\$ 27,063	\$ 85,275	
Insurance										\$ 10,000	
In-State Travel	\$ 4,296						\$ 4,296		\$ 4,681	\$ 30,147	
Out-of-State Travel											
Training	\$ (721)						\$ (721)			\$ 4,000	
Security Services	\$ 7,482						\$ 7,482		\$ 3,400	\$ 18,400	
Facility Operations	\$ 28,796		\$ 64				\$ 28,860		\$ 30,528	\$ 127,698	
Utilities											
Contracted Services	\$ 137,471	\$ 33,595	\$ 571				\$ 171,637		\$ 201,834	\$ 877,301	
Consulting and Professional Services	\$ 0		\$ 0				\$ 0		\$ (12,535)	\$ 429,487	
Information Technology	\$ 140,449						\$ 140,449		\$ 277,594	\$ 1,161,624	
Major Equipment	\$ 1,800						\$ 1,800			\$ 12,000	
Other Items of Expense											
	\$ 419,007	\$ 32,498	\$ 980				\$ 452,485		\$ 609,932	\$ 3,178,691	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 18,482						\$ 18,482		\$ 8,945	\$ 42,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (8,697)	\$ 4,712	\$ 3,985				\$ 0		\$ 0	\$ 94,600	
Prior Year Expense Adjustment	\$ 38,129						\$ 38,129		\$ 1,431		
	\$ 47,914	\$ 4,712	\$ 3,985				\$ 56,610		\$ 10,376	\$ 136,600	
Total Expenditures	\$ 2,372,720	\$ 83,453	\$ 25,071				\$ 2,481,244		\$ 2,419,822	\$ 11,312,647	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,418,151	\$ 199,722	\$ 5,004				\$ 1,622,878		\$ 2,527,233	\$ 12,010	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,418,083	\$ 324,059	\$ 0				\$ 1,742,142	\$ 1,742,142	\$ 509,073	\$ 509,073	
Ending Balance (Deficit)	\$ 2,836,234	\$ 523,782	\$ 5,004				\$ 3,365,020	\$ 1,742,142	\$ 3,036,306	\$ 521,083	

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

For the month ended September

Fiscal Year 2025/26 2024/25

	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	\$ 361,036	\$ 94,305				\$ 764	\$ 456,105		\$ 464,665	\$ 2,253,473
Traffic & Other Infractions	\$ 142,638	\$ 4,256					\$ 146,894		\$ 116,963	\$ 320,840
Other Criminal Cases	\$ 258,764	\$ 1,011				\$ 0	\$ 259,775		\$ 237,114	\$ 1,429,225
Civil	\$ 89,090	\$ 1,405				\$ 950	\$ 91,445		\$ 149,494	\$ 824,114
Family & Children Services	\$ 330,997	\$ 4,381				\$ 14,542	\$ 349,920		\$ 359,892	\$ 796,717
Probate, Guardianship & Mental Health Services	\$ 28,543	\$ (1,048)				\$ 340	\$ 27,835		\$ 44,248	\$ 299,378
Juvenile Dependency Services	\$ 12,603	\$ 211					\$ 12,814		\$ 19,426	\$ 104,601
Juvenile Delinquency Services	\$ 12,516	\$ 0				\$ 0	\$ 12,516		\$ 18,405	\$ 146,132
Other Court Operations	\$ 108,900	\$ 172					\$ 109,073		\$ 111,228	\$ 568,867
Court Interpreters		\$ 53,236				\$ 2,689	\$ 55,925		\$ 56,541	\$ 265,302
Jury Services	\$ 4,009	\$ 8,443	\$ 18,482			\$ 4,750	\$ 35,683		\$ 56,824	\$ 244,444
Security		\$ 7,482					\$ 7,482		\$ 4,349	\$ 20,950
Trial Court Operations Program	\$ 1,349,096	\$ 173,855	\$ 18,482			\$ 24,035	\$ 1,565,468		\$ 1,639,149	\$ 7,274,043
Enhanced Collections	\$ 24,033	\$ 32,873			\$ 2,488		\$ 59,394		\$ 38,189	\$ 326,016
Other Non-Court Operations	\$ 89,905						\$ 89,905		\$ 63,304	\$ 208,830
Non-Court Operations Program	\$ 113,938	\$ 32,873			\$ 2,488		\$ 149,299		\$ 101,493	\$ 534,846
Executive Office	\$ 141,167	\$ (86)					\$ 141,081		\$ 195,229	\$ 690,923
Fiscal Services	\$ 97,861	\$ 5,031					\$ 102,892		\$ 97,822	\$ 368,317
Human Resources	\$ 79,892	\$ 2,468				\$ 0	\$ 82,360		\$ (180,783)	\$ 193,114
Business & Facilities Services		\$ 35,906			\$ (2,488)	\$ 14,094	\$ 47,512		\$ 82,634	\$ 299,452
Information Technology	\$ 190,195	\$ 202,437				\$ 0	\$ 392,632		\$ 484,278	\$ 1,951,952
Court Administration Program	\$ 509,114	\$ 245,757			\$ (2,488)	\$ 14,094	\$ 766,477		\$ 679,180	\$ 3,503,758
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,972,149	\$ 452,485	\$ 18,482		\$ 0	\$ 38,129	\$ 2,481,244		\$ 2,419,822	\$ 11,312,647