

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 December								2024/25	
	Fiscal Year 2025/26							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	\$ (393,529)	\$ 423,864	\$ (76,101)	\$ 0			\$ 16,997	\$ (28,768)	\$ (748)	
Payroll	\$ 0							\$ 0	\$ 0	
Jury										
Revolving	\$ 25,000							\$ 25,000	\$ 25,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (42,518)	\$ (42,518)	\$ (30,411)	
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	\$ 2,586,217						\$ 1,880,736	\$ 4,466,953	\$ 6,159,016	
Total Cash and Cash Equivalents	\$ 2,220,288	\$ 423,864	\$ (76,101)	\$ 0			\$ 2,952,446	\$ 5,520,497	\$ 7,235,756	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 222							\$ 222	\$ 107	
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	\$ 3,582						\$ 3,582	\$ 8,507	
Due From Other Courts										
Due From State	\$ 111,183	\$ 0	\$ 117,096					\$ 228,279	\$ 101,834	
Trust Due To/From										
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 0							\$ 0	\$ 0	
Total Receivables	\$ 111,405	\$ 3,582	\$ 117,096					\$ 232,083	\$ 110,447	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 193,296	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 193,296	
Other Assets										
Total Other Assets										
Total Assets	\$ 2,331,693	\$ 427,446	\$ 40,995	\$ 0			\$ 2,952,446	\$ 5,752,580	\$ 7,539,499	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 6,882	\$ 0	\$ 0				\$ 285	\$ 7,167	\$ 0	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Due to Other Courts	\$ 0							\$ 0	\$ 0	
Due to State	\$ 0	\$ 3	\$ 0					\$ 3	\$ 42,779	
TC145 Liability							\$ 176,375	\$ 176,375	\$ 165,888	
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							\$ 5,982	\$ 5,982	\$ 10,649	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 6,882	\$ 3	\$ 0				\$ 182,642	\$ 189,527	\$ 219,316	
Civil							\$ 1,447,734	\$ 1,447,734	\$ 2,368,952	
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							\$ 108,449	\$ 108,449	\$ 157,234	
Miscellaneous Trust										
Total Trust Deposits							\$ 2,694,696	\$ 2,694,696	\$ 3,647,668	
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0	
Benefits Payable	\$ (53,586)							\$ (53,586)	\$ (42,193)	
Deferred Compensation Payable	\$ (4,866)							\$ (4,866)	\$ 50	
Deductions Payable	\$ (36,199)							\$ (36,199)	\$ (1,040)	
Payroll Clearing	\$ (148,623)	\$ 3,409						\$ (145,213)	\$ 1,142	
Total Payroll Liabilities	\$ (243,274)	\$ 3,409						\$ (239,864)	\$ (42,040)	
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0	
Liabilities For Deposits	\$ 48,688		\$ 1,647				\$ 73,757	\$ 124,091	\$ 100,319	
Jury Fees - Non-Interest							\$ 1,350	\$ 1,350	\$ 1,350	
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 48,688		\$ 1,647				\$ 75,107	\$ 125,441	\$ 101,669	
Total Liabilities	\$ (187,704)	\$ 3,412	\$ 1,647				\$ 2,952,446	\$ 2,769,800	\$ 3,926,613	
Total Fund Balance	\$ 2,519,397	\$ 424,034	\$ 39,349					\$ 2,982,780	\$ 3,612,886	
Total Liabilities and Fund Balance	\$ 2,331,693	\$ 427,446	\$ 40,995				\$ 2,952,446	\$ 5,752,580	\$ 7,539,499	

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 December											
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	\$ 5,362,209	\$ 18,699					\$ 5,380,908	\$ 10,471,292	\$ 6,885,104	\$ 9,525,981	
Improvement and Modernization Fund										\$ 24,292	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 127,233						\$ 127,233	\$ 254,469	\$ 122,484	\$ 244,967	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 314,516						\$ 314,516	\$ 341,640	\$ 164,043	\$ 182,338	
Other Miscellaneous	\$ 313,700	\$ 214,729					\$ 528,429	\$ 506,534	\$ 447,357	\$ 447,357	
	\$ 6,117,658	\$ 233,428					\$ 6,351,086	\$ 11,573,935	\$ 7,618,988	\$ 10,424,935	
Grants											
AB 1058 Commissioner/Facilitator			\$ 55,358				\$ 55,358	\$ 185,000	\$ 101,834	\$ 409,785	
Other Judicial Council Grants			\$ 77,731				\$ 77,731	\$ 41,100	\$ (1,637)	\$ 21,237	
Non-Judicial Council Grants											
			\$ 133,089				\$ 133,089	\$ 226,100	\$ 100,197	\$ 431,022	
Other Financing Sources											
Interest Income	\$ 32,442	\$ 6,549					\$ 38,991	\$ 50,000	\$ 68,150		
Investment Income											
Donations											
Local Fees	\$ 58	\$ 12,558					\$ 12,615	\$ 24,750	\$ 15,947	\$ 108,500	
Non-Fee Revenues		\$ 0					\$ 0	\$ 5,500	\$ 0	\$ 10,000	
Enhanced Collections		\$ 100,548					\$ 100,548	\$ 265,000	\$ 112,347	\$ 310,000	
Escheatment											
Prior Year Revenue	\$ 31,474	\$ 12,242	\$ (166)				\$ 43,550		\$ 29,712		
County Program - Restricted		\$ 22,969					\$ 22,969	\$ 32,500	\$ 9,583	\$ 37,200	
Reimbursement Other	\$ 3,286						\$ 3,286	\$ 1,500		\$ 3,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,879						\$ 3,879	\$ 3,000	\$ 2,691		
	\$ 71,138	\$ 154,867	\$ (166)				\$ 225,839	\$ 382,250	\$ 238,429	\$ 468,700	
Total Revenues	\$ 6,188,797	\$ 388,294	\$ 132,923				\$ 6,710,014	\$ 12,182,285	\$ 7,957,614	\$ 11,324,657	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,305,610	\$ 66,257	\$ 29,384				\$ 2,401,250	\$ 6,128,096	\$ 2,479,536	\$ 5,448,745	
Temp Help											
Overtime	\$ 1,521						\$ 1,521	\$ 4,156	\$ 2,497		
Staff Benefits	\$ 1,562,167	\$ 48,271	\$ 12,360				\$ 1,622,797	\$ 3,384,268	\$ 1,101,719	\$ 2,548,611	
	\$ 3,869,297	\$ 114,528	\$ 41,743				\$ 4,025,568	\$ 9,516,520	\$ 3,583,752	\$ 7,997,356	
Operating Expenses and Equipment											
General Expense	\$ 111,311		\$ 2,128				\$ 113,439	\$ 316,099	\$ 130,807	\$ 300,094	
Printing	\$ 828	\$ (1,759)	\$ 160				\$ (772)	\$ 20,149	\$ 7,564	\$ 22,013	
Telecommunications	\$ 47,221						\$ 47,221	\$ 119,440	\$ 53,073	\$ 100,652	
Postage	\$ 43,505	\$ 2,089					\$ 45,594	\$ 109,040	\$ 43,034	\$ 85,275	
Insurance	\$ 8,042						\$ 8,042	\$ 9,500	\$ 8,802	\$ 10,000	
In-State Travel	\$ 11,962		\$ 1,083				\$ 13,045	\$ 15,287	\$ 8,757	\$ 30,147	
Out-of-State Travel											
Training	\$ 1,622		\$ 135				\$ 1,757	\$ 4,829	\$ 1,771	\$ 4,000	
Security Services	\$ 13,132						\$ 13,132	\$ 17,210	\$ 7,748	\$ 18,400	
Facility Operations	\$ 56,960		\$ 334				\$ 57,294	\$ 135,460	\$ 61,504	\$ 127,698	
Utilities	\$ 13						\$ 13				
Contracted Services	\$ 372,467	\$ 59,628	\$ 3,022				\$ 435,117	\$ 957,482	\$ 416,589	\$ 877,301	
Consulting and Professional Services	\$ 129,190	\$ 101,703	\$ 36,836				\$ 267,729	\$ 1,135,119	\$ 158,108	\$ 429,487	
Information Technology	\$ 373,621						\$ 373,621	\$ 874,282	\$ 373,614	\$ 1,161,624	
Major Equipment	\$ 1,800						\$ 1,800			\$ 12,000	
Other Items of Expense											
	\$ 1,171,673	\$ 161,661	\$ 43,698				\$ 1,377,032	\$ 3,713,898	\$ 1,271,372	\$ 3,178,691	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 34,830						\$ 34,830	\$ 49,225	\$ 48,729	\$ 42,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs								\$ 231,300			
Internal Cost Recovery	\$ (20,403)	\$ 12,131	\$ 8,299				\$ 28	\$ 34,100	\$ 0	\$ 94,600	
Prior Year Expense Adjustment	\$ 32,086		\$ (166)				\$ 31,920		\$ (50,052)		
	\$ 46,512	\$ 12,131	\$ 8,134				\$ 66,777	\$ 314,625	\$ (1,323)	\$ 136,600	
Total Expenditures	\$ 5,087,483	\$ 288,319	\$ 93,575				\$ 5,469,377	\$ 13,545,042	\$ 4,853,801	\$ 11,312,647	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,101,314	\$ 99,975	\$ 39,349				\$ 1,240,638	\$ (1,362,757)	\$ 3,103,813	\$ 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)	\$ 2,519,397	\$ 424,034	\$ 39,349				\$ 2,982,780	\$ 379,386	\$ 3,612,886	\$ 521,083	

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

For the month ended December										
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	\$ 719,355	\$ 209,855				\$ 764	\$ 929,974	\$ 2,655,467	\$ 956,872	\$ 2,253,473
Traffic & Other Infractions	\$ 277,261	\$ 8,382					\$ 285,643	\$ 754,460	\$ 259,605	\$ 320,840
Other Criminal Cases	\$ 490,334	\$ 125,536				\$ 0	\$ 615,871	\$ 1,509,767	\$ 679,398	\$ 1,429,225
Civil	\$ 148,885	\$ 7,668				\$ 950	\$ 157,503	\$ 821,487	\$ 262,395	\$ 824,114
Family & Children Services	\$ 622,507	\$ 38,213				\$ 14,404	\$ 675,125	\$ 1,479,179	\$ 728,834	\$ 796,717
Probate, Guardianship & Mental Health Services	\$ 54,297	\$ 19,787				\$ 340	\$ 74,424	\$ 377,428	\$ 102,807	\$ 299,378
Juvenile Dependency Services	\$ 24,080	\$ 211					\$ 24,291	\$ 117,754	\$ 37,295	\$ 104,601
Juvenile Delinquency Services	\$ 26,741	\$ 0				\$ 0	\$ 26,741	\$ 77,818	\$ 28,387	\$ 146,132
Other Court Operations	\$ 270,271	\$ 22,011				\$ (193)	\$ 292,089	\$ 860,451	\$ 247,218	\$ 568,867
Court Interpreters		\$ 123,423				\$ 2,689	\$ 126,112	\$ 263,080	\$ 122,494	\$ 265,302
Jury Services	\$ 6,683	\$ 41,544	\$ 34,830			\$ 4,750	\$ 87,807	\$ 223,477	\$ 106,779	\$ 244,444
Security		\$ 13,132					\$ 13,132	\$ 21,484	\$ 8,697	\$ 20,950
Trial Court Operations Program	\$ 2,640,414	\$ 609,763	\$ 34,830			\$ 23,703	\$ 3,308,710	\$ 9,161,853	\$ 3,540,782	\$ 7,274,043
Enhanced Collections	\$ 57,187	\$ 60,333			\$ 6,314		\$ 123,834	\$ 309,136	\$ 135,549	\$ 326,016
Other Non-Court Operations	\$ 230,185						\$ 230,185	\$ 30,000	\$ 170,115	\$ 208,830
Non-Court Operations Program	\$ 287,372	\$ 60,333			\$ 6,314		\$ 354,019	\$ 339,136	\$ 305,664	\$ 534,846
Executive Office	\$ 272,233	\$ 1,373					\$ 273,606	\$ 351,301	\$ 415,432	\$ 690,923
Fiscal Services	\$ 190,039	\$ 23,918					\$ 213,957	\$ 470,194	\$ 201,424	\$ 368,317
Human Resources	\$ 262,330	\$ 3,442				\$ 0	\$ 265,771	\$ 216,082	\$ (570,516)	\$ 193,114
Business & Facilities Services	\$ 2,804	\$ 231,509			\$ (6,287)	\$ 12,966	\$ 240,992	\$ 1,252,899	\$ 148,290	\$ 299,452
Information Technology	\$ 370,376	\$ 446,695				\$ (4,750)	\$ 812,322	\$ 1,753,576	\$ 812,727	\$ 1,951,952
Court Administration Program	\$ 1,097,782	\$ 706,936			\$ (6,287)	\$ 8,216	\$ 1,806,648	\$ 4,044,053	\$ 1,007,356	\$ 3,503,758
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 4,025,568	\$ 1,377,032	\$ 34,830		\$ 28	\$ 31,920	\$ 5,469,377	\$ 13,545,042	\$ 4,853,801	\$ 11,312,647