

**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

1/10/24

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) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<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 December  
 Fiscal Year 2023/24

2022/23

	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	\$ (149,666)	\$ 212,184	\$ (61,550)	\$ 0			\$ 25,319	\$ 26,287	\$ (55,437)
Payroll									
Jury Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (7,423)	\$ (7,423)	\$ (7,561)
Credit Card								\$ 2,600	\$ 2,600
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600
Cash with County							\$ 1,286,120	\$ 1,286,120	
Cash Outside of the JCC							\$ 0	\$ 0	\$ 659,584
Cash Equivalents	\$ 3,998,088						\$ 2,012,115	\$ 6,010,203	\$ 4,303,440
Total Cash and Cash Equivalents	\$ 3,876,022	\$ 212,184	\$ (61,550)	\$ 0			\$ 3,316,130	\$ 7,342,787	\$ 4,927,626
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 999							\$ 999	\$ 3,693
Dishonored Checks								\$ 0	\$ 0
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 27,273						\$ 27,273	\$ (24,185)
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 76,145					\$ 76,145	\$ 186,039
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 999	\$ 27,273	\$ 76,145				\$ 0	\$ 104,417	\$ 165,548
Prepaid Expenses - General	\$ 0							\$ 0	\$ 42,062
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 42,062
Other Assets									
Total Other Assets									
Total Assets	\$ 3,877,021	\$ 239,457	\$ 14,595	\$ 0			\$ 3,316,130	\$ 7,447,204	\$ 5,135,235
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 8,217	\$ 0	\$ 0				\$ 0	\$ 8,217	\$ 21,533
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 42,994		\$ 0					\$ 42,994	\$ 55,870
TC145 Liability							\$ 144,948	\$ 144,948	\$ 125,769
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 133
Interest							\$ 8,496	\$ 8,496	\$ 1,713
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 51,211	\$ 0	\$ 0				\$ 153,444	\$ 204,655	\$ 205,017
Civil							\$ 1,716,022	\$ 1,716,022	\$ 389,101
Criminal							\$ 61,903	\$ 61,903	\$ 41,026
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,286,120	\$ 1,286,120	\$ 659,584
Trust Interest Payable							\$ 47,452	\$ 47,452	\$ 17,392
Miscellaneous Trust									
Total Trust Deposits							\$ 3,111,497	\$ 3,111,497	\$ 1,107,103
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (12,221)							\$ (12,221)	\$ 118,360
Deferred Compensation Payable	\$ (816)							\$ (816)	\$ 0
Deductions Payable	\$ 35,352							\$ 35,352	\$ 36,940
Payroll Clearing	\$ (3,365)	\$ 3,409						\$ 44	\$ (15,104)
Total Payroll Liabilities	\$ 18,950	\$ 3,409						\$ 22,359	\$ 140,195
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 400
Liabilities For Deposits	\$ 32,766		\$ 1,647				\$ 49,839	\$ 84,252	\$ 95,875
Jury Fees - Non-Interest							\$ 1,350	\$ 1,350	\$ 1,350
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 32,766	\$ 0	\$ 1,647				\$ 51,189	\$ 85,602	\$ 97,625
Total Liabilities	\$ 102,927	\$ 3,409	\$ 1,647				\$ 3,316,130	\$ 3,424,114	\$ 1,549,940
Total Fund Balance	\$ 3,774,094	\$ 236,048	\$ 12,948					\$ 4,023,090	\$ 3,585,295
Total Liabilities and Fund Balance	\$ 3,877,021	\$ 239,457	\$ 14,595				\$ 3,316,130	\$ 7,447,204	\$ 5,135,235

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 2023/24										2022/23	
	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	\$ 6,084,939	\$ 19,509					\$ 6,104,448	\$ 9,409,437	\$ 5,840,470	\$ 8,625,938	
Improvement and Modernization Fund	\$ (8,860)						\$ (8,860)				
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 125,911						\$ 125,911	\$ 251,822	\$ 126,070	\$ 264,140	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 415,939						\$ 415,939	\$ 509,704	\$ 124,847	\$ 183,331	
Other Miscellaneous	\$ 293,120	\$ 234,019					\$ 527,139	\$ 527,139	\$ 744,153	\$ 448,033	
	<b>\$ 6,911,049</b>	<b>\$ 253,528</b>					<b>\$ 7,164,577</b>	<b>\$ 10,698,102</b>	<b>\$ 6,835,541</b>	<b>\$ 9,521,442</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 76,141				\$ 76,141	\$ 318,424	\$ 51,329	\$ 409,785	
Other Judicial Council Grants			\$ 22,596				\$ 22,596	\$ 21,752	\$ 5,987	\$ 27,992	
Non-Judicial Council Grants											
			<b>\$ 98,737</b>				<b>\$ 98,737</b>	<b>\$ 340,176</b>	<b>\$ 57,316</b>	<b>\$ 437,777</b>	
Other Financing Sources											
Interest Income	\$ 101,641	\$ 7,311					\$ 108,952	\$ 125,000	\$ 50,370	\$ 9,000	
Investment Income											
Donations											
Local Fees	\$ 76,896	\$ 13,705					\$ 90,601	\$ 211,400	\$ 95,574	\$ 212,200	
Non-Fee Revenues		\$ (15)					\$ (15)	\$ 10,000	\$ 4,057	\$ 10,000	
Enhanced Collections		\$ 135,803					\$ 135,803	\$ 330,000	\$ 88,331	\$ 319,000	
Escheatment											
Prior Year Revenue	\$ 8,959						\$ 8,959				
County Program - Restricted		\$ 25,602					\$ 25,602	\$ 46,800	\$ 1,194	\$ 61,800	
Reimbursement Other	\$ 0						\$ 0	\$ 3,500	\$ 1,489	\$ 1,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,131						\$ 2,131	\$ 8,000	\$ 46,165	\$ 5,000	
	<b>\$ 189,626</b>	<b>\$ 182,407</b>					<b>\$ 372,033</b>	<b>\$ 734,700</b>	<b>\$ 287,180</b>	<b>\$ 618,000</b>	
<b>Total Revenues</b>	<b>\$ 7,100,675</b>	<b>\$ 435,935</b>	<b>\$ 98,737</b>				<b>\$ 7,635,347</b>	<b>\$ 11,772,978</b>	<b>\$ 7,180,037</b>	<b>\$ 10,577,219</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 2,209,115	\$ 51,963	\$ 40,397				\$ 2,301,475	\$ 5,340,275	\$ 2,423,250	\$ 5,773,642	
Temp Help											
Overtime	\$ 65						\$ 65		\$ 2,203		
Staff Benefits	\$ 1,437,817	\$ 49,682	\$ 15,241				\$ 1,502,740	\$ 3,079,227	\$ 1,491,315	\$ 3,403,835	
	<b>\$ 3,646,997</b>	<b>\$ 101,645</b>	<b>\$ 55,638</b>				<b>\$ 3,804,280</b>	<b>\$ 8,419,502</b>	<b>\$ 3,916,767</b>	<b>\$ 9,177,477</b>	
Operating Expenses and Equipment											
General Expense	\$ 86,187						\$ 86,187	\$ 262,649	\$ 88,721	\$ 320,319	
Printing	\$ 7,641	\$ 1,234					\$ 8,876	\$ 18,188	\$ 3,950	\$ 21,880	
Telecommunications	\$ 48,290						\$ 48,290	\$ 96,966	\$ 37,116	\$ 89,989	
Postage	\$ 35,478	\$ 744					\$ 36,222	\$ 72,351	\$ 30,745	\$ 68,875	
Insurance	\$ 7,697						\$ 7,697	\$ 10,000	\$ 6,479	\$ 6,479	
In-State Travel	\$ 7,983		\$ 1,023				\$ 9,007	\$ 17,225	\$ 2,635	\$ 9,000	
Out-of-State Travel											
Training	\$ 2,830		\$ 125				\$ 2,955	\$ 4,050	\$ 1,004	\$ 2,700	
Security Services	\$ 8,749						\$ 8,749	\$ 17,590	\$ 8,903	\$ 18,344	
Facility Operations	\$ 40,955						\$ 40,955	\$ 116,319	\$ 40,682	\$ 115,660	
Utilities											
Contracted Services	\$ 295,155	\$ 67,373	\$ 4,878				\$ 367,406	\$ 894,148	\$ 361,257	\$ 864,045	
Consulting and Professional Services	\$ 4,190	\$ 128,692	\$ 11,732				\$ 144,615	\$ 199,402	\$ 4,286	\$ 201,231	
Information Technology	\$ 591,813						\$ 591,813	\$ 1,114,425	\$ 302,843	\$ 740,461	
Major Equipment	\$ (9,503)						\$ (9,503)	\$ 75,500	\$ 43,081	\$ 85,000	
Other Items of Expense											
	<b>\$ 1,127,466</b>	<b>\$ 198,044</b>	<b>\$ 17,758</b>				<b>\$ 1,343,268</b>	<b>\$ 2,898,813</b>	<b>\$ 931,704</b>	<b>\$ 2,543,983</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 16,370						\$ 16,370	\$ 39,400	\$ 26,109	\$ 40,000	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 1,021	
Capital Costs											
Internal Cost Recovery	\$ (21,971)	\$ 9,579	\$ 12,392				\$ 0	\$ 42,317	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 9,315						\$ 9,315	\$ 6,525	\$ 6,981	\$ 15,381	
	<b>\$ 3,713</b>	<b>\$ 9,579</b>	<b>\$ 12,392</b>				<b>\$ 25,684</b>	<b>\$ 88,242</b>	<b>\$ 33,091</b>	<b>\$ 56,402</b>	
<b>Total Expenditures</b>	<b>\$ 4,778,176</b>	<b>\$ 309,268</b>	<b>\$ 85,789</b>				<b>\$ 5,173,232</b>	<b>\$ 11,406,557</b>	<b>\$ 4,881,562</b>	<b>\$ 11,777,862</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,322,500	\$ 126,667	\$ 12,948				\$ 2,462,115	\$ 366,421	\$ 2,298,475	\$ (1,200,643)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,451,594	\$ 109,381	\$ 0				\$ 1,560,975	\$ 1,560,975	\$ 1,286,820	\$ 1,286,820	
Ending Balance (Deficit)	\$ 3,774,094	\$ 236,048	\$ 12,948				\$ 4,023,090	\$ 1,927,397	\$ 3,585,295	\$ 86,177	

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

For the month ended December

Fiscal Year 2023/24

2022/23

	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	\$ 661,028	\$ 112,605					\$ 773,633	\$ 2,051,101	\$ 997,676	\$ 2,685,029
Traffic & Other Infractions	\$ 154,571	\$ 4,116					\$ 158,687	\$ 703,915	\$ 181,426	\$ 412,279
Other Criminal Cases	\$ 383,631	\$ 148,842					\$ 532,473	\$ 1,242,062	\$ 311,942	\$ 816,596
Civil	\$ 312,825	\$ 2,739					\$ 315,564	\$ 947,605	\$ 317,965	\$ 525,327
Family & Children Services	\$ 466,165	\$ 20,908				\$ 8,789	\$ 495,862	\$ 1,434,286	\$ 606,471	\$ 1,427,812
Probate, Guardianship & Mental Health Services	\$ 69,700	\$ 40,311				\$ 3,836	\$ 113,847	\$ 275,012	\$ 104,090	\$ 315,734
Juvenile Dependency Services	\$ 36,957	\$ 1,910					\$ 38,867	\$ 110,543	\$ 41,805	\$ 112,600
Juvenile Delinquency Services	\$ 43,767	\$ 572					\$ 44,339	\$ 129,258	\$ 55,945	\$ 107,030
Other Court Operations	\$ 200,900	\$ 3,546					\$ 204,445	\$ 619,211	\$ 154,972	\$ 916,787
Court Interpreters		\$ 128,047				\$ 2,884	\$ 130,932	\$ 260,322	\$ 112,364	\$ 243,185
Jury Services	\$ 37,417	\$ 33,290	\$ 16,370				\$ 87,077	\$ 205,533	\$ 76,115	\$ 148,516
Security		\$ 9,261					\$ 9,261	\$ 20,126	\$ 10,951	\$ 20,392
Trial Court Operations Program	\$ 2,366,961	\$ 506,148	\$ 16,370			\$ 15,509	\$ 2,904,988	\$ 7,998,974	\$ 2,971,721	\$ 7,731,287
Enhanced Collections	\$ 75,632	\$ 69,351			\$ 9,579		\$ 154,562	\$ 366,125	\$ 123,602	\$ 328,105
Other Non-Court Operations	\$ 124,836						\$ 124,836	\$ 143,912	\$ 78,280	\$ 282,640
Non-Court Operations Program	\$ 200,468	\$ 69,351			\$ 9,579		\$ 279,398	\$ 510,036	\$ 201,881	\$ 610,745
Executive Office	\$ 207,362	\$ 971					\$ 208,333	\$ 506,759	\$ 177,672	\$ 948,089
Fiscal Services	\$ 125,103	\$ 14,074					\$ 139,177	\$ 307,453	\$ 127,694	\$ 346,566
Human Resources	\$ 601,809	\$ 2,675				\$ (6,195)	\$ 598,290	\$ 146,904	\$ 659,420	\$ 247,758
Business & Facilities Services	\$ 26,469	\$ 100,680			\$ (9,579)		\$ 117,570	\$ 279,961	\$ 144,747	\$ 410,425
Information Technology	\$ 276,109	\$ 649,368					\$ 925,476	\$ 1,656,469	\$ 598,426	\$ 1,482,992
Court Administration Program	\$ 1,236,852	\$ 767,768			\$ (9,579)	\$ (6,195)	\$ 1,988,846	\$ 2,897,546	\$ 1,707,959	\$ 3,435,830
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 3,804,280	\$ 1,343,268	\$ 16,370		\$ 0	\$ 9,315	\$ 5,173,232	\$ 11,406,557	\$ 4,881,562	\$ 11,777,862