

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.



04/11/2024

Signature of Presiding Judge or Court Executive

Date

El Dorado



Court

2023-24 Q3



Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

El Dorado

Court

2023-24 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

El Dorado

Court

2023-24 Q3

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	79.6	71	69	68	

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 March								2022/23
	Fiscal Year 2023/24								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (176,770)	\$ 180,566	\$ (58,657)	\$ 0			\$ 6,972	\$ (47,889)	\$ (15,101)
Payroll									
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (17,838)	\$ (17,838)	\$ (11,510)
Credit Card									
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	\$ 2,962,620						\$ 2,249,568	\$ 5,212,187	\$ 4,132,169
Total Cash and Cash Equivalents	\$ 2,813,449	\$ 180,566	\$ (58,657)	\$ 0			\$ 3,524,821	\$ 6,460,180	\$ 4,792,742
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 14							\$ 14	\$ 1,257
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	\$ (18,530)						\$ (18,530)	\$ (25,536)
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 63,474					\$ 63,474	\$ 5,000
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	\$ 14	\$ (18,530)	\$ 63,474				\$ 0	\$ 44,958	\$ (19,278)
Prepaid Expenses - General	\$ 193,296							\$ 193,296	\$ 42,062
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 193,296							\$ 193,296	\$ 42,062
Other Assets									
Total Other Assets									
Total Assets	\$ 3,006,760	\$ 162,036	\$ 4,817	\$ 0			\$ 3,524,821	\$ 6,698,434	\$ 4,815,526
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,332	\$ 0	\$ 0				\$ 0	\$ 3,332	\$ 24,485
Due to Other Funds	\$ (8,971)	\$ 0	\$ 8,971				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 20,193		\$ (8,560)					\$ 11,633	\$ 129,990
TC145 Liability							\$ 137,741	\$ 137,741	\$ 115,949
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	\$ 0
Interest							\$ 9,729	\$ 9,729	\$ 3,899
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 14,553	\$ 0	\$ 411				\$ 147,469	\$ 162,433	\$ 274,323
Civil							\$ 1,927,118	\$ 1,927,118	\$ 866,471
Criminal							\$ 41,124	\$ 41,124	\$ 41,092
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,286,120	\$ 1,286,120	\$ 659,584
Trust Interest Payable							\$ 70,635	\$ 70,635	\$ 22,266
Miscellaneous Trust									
Total Trust Deposits							\$ 3,324,996	\$ 3,324,996	\$ 1,589,412
Accrued Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ (7,849)	\$ 0						\$ (7,849)	\$ (2,504)
Deferred Compensation Payable	\$ (766)	\$ 0						\$ (766)	\$ 0
Deductions Payable	\$ 576	\$ 0						\$ 576	\$ 31,347
Payroll Clearing	\$ 2,371	\$ 3,409						\$ 5,780	\$ 2,675
Total Payroll Liabilities	\$ (5,668)	\$ 3,409						\$ (2,259)	\$ 31,518
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 35,317		\$ 1,647				\$ 51,006	\$ 87,969	\$ 96,812
Jury Fees - Non-Interest							\$ 1,350	\$ 1,350	\$ 1,350
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 35,317	\$ 0	\$ 1,647				\$ 52,356	\$ 89,319	\$ 98,162
Total Liabilities	\$ 44,202	\$ 3,409	\$ 2,058				\$ 3,524,821	\$ 3,574,490	\$ 1,993,415
Total Fund Balance	\$ 2,962,558	\$ 158,627	\$ 2,759					\$ 3,123,944	\$ 2,822,110
Total Liabilities and Fund Balance	\$ 3,006,760	\$ 162,036	\$ 4,817				\$ 3,524,821	\$ 6,698,434	\$ 4,815,526

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

For the month ended March

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 1,132,275	\$ 177,126					\$ 1,309,401	\$ 2,051,101	\$ 1,446,881	\$ 2,685,029
Traffic & Other Infractions	\$ 230,448	\$ 6,234					\$ 236,682	\$ 703,915	\$ 281,357	\$ 412,279
Other Criminal Cases	\$ 678,004	\$ 186,289					\$ 864,292	\$ 1,242,062	\$ 643,013	\$ 816,596
Civil	\$ 506,285	\$ 7,150					\$ 513,435	\$ 947,605	\$ 492,951	\$ 525,327
Family & Children Services	\$ 787,826	\$ 36,130				\$ 8,789	\$ 832,745	\$ 1,434,286	\$ 933,295	\$ 1,427,812
Probate, Guardianship & Mental Health Services	\$ 119,951	\$ 66,509				\$ 3,836	\$ 190,296	\$ 275,012	\$ 164,871	\$ 315,734
Juvenile Dependency Services	\$ 62,121	\$ 2,177					\$ 64,298	\$ 110,543	\$ 72,308	\$ 112,600
Juvenile Delinquency Services	\$ 73,841	\$ 572					\$ 74,413	\$ 129,258	\$ 86,808	\$ 107,030
Other Court Operations	\$ 360,021	\$ 8,369					\$ 368,390	\$ 619,211	\$ 257,158	\$ 916,787
Court Interpreters		\$ 176,067				\$ 2,884	\$ 178,951	\$ 260,322	\$ 182,012	\$ 243,185
Jury Services	\$ 65,245	\$ 49,384	\$ 28,454				\$ 143,083	\$ 205,533	\$ 119,536	\$ 148,516
Security		\$ 14,465					\$ 14,465	\$ 20,126	\$ 15,257	\$ 20,392
Trial Court Operations Program	\$ 4,016,016	\$ 730,472	\$ 28,454			\$ 15,509	\$ 4,790,450	\$ 7,998,974	\$ 4,695,449	\$ 7,731,287
Enhanced Collections	\$ 101,177	\$ 111,561			\$ 12,571		\$ 225,310	\$ 366,125	\$ 208,254	\$ 328,105
Other Non-Court Operations	\$ 255,148						\$ 255,148	\$ 143,912	\$ 131,226	\$ 282,640
Non-Court Operations Program	\$ 356,325	\$ 111,561			\$ 12,571		\$ 480,457	\$ 510,036	\$ 339,480	\$ 610,745
Executive Office	\$ 391,968	\$ 1,686					\$ 393,654	\$ 506,759	\$ 295,308	\$ 948,089
Fiscal Services	\$ 233,753	\$ 23,239					\$ 256,993	\$ 307,453	\$ 224,946	\$ 346,566
Human Resources	\$ 406,194	\$ 5,433				\$ (6,195)	\$ 405,433	\$ 146,904	\$ 963,976	\$ 247,758
Business & Facilities Services	\$ 32,016	\$ 161,410			\$ (12,571)		\$ 180,854	\$ 279,961	\$ 257,562	\$ 410,425
Information Technology	\$ 488,712	\$ 936,582					\$ 1,425,294	\$ 1,656,469	\$ 811,158	\$ 1,482,992
Court Administration Program	\$ 1,552,644	\$ 1,128,350			\$ (12,571)	\$ (6,195)	\$ 2,662,228	\$ 2,897,546	\$ 2,552,950	\$ 3,435,830
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,924,984	\$ 1,970,383	\$ 28,454		\$ 0	\$ 9,315	\$ 7,933,136	\$ 11,406,557	\$ 7,587,878	\$ 11,777,862