

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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

12/14/18

Date

El Dorado

Court

Q1 FY 18/19

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

El Dorado

Court

Q1 FY 18/19

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

El Dorado

Court

Q1 FY 18/19

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	72.8	71.0			

¹ The 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
 Fiscal Year 2018/19

2017/18

	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						
ASSETS									
Operations	\$ 276,808	\$ (78,388)	\$ (44,799)	\$ 0			\$ 8,077	\$ 161,698	\$ (12,883)
Payroll									
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,004
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (44,174)	\$ (44,174)	\$ (31,048)
Credit Card									
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,400
Cash with County									
Cash Outside of the JCC							\$ 319,653	\$ 319,653	\$ 1,091,801
Cash Equivalents	\$ 947,398						\$ 870,958	\$ 1,818,356	\$ 2,483,443
Total Cash and Cash Equivalents	\$ 1,251,806	\$ (78,388)	\$ (44,799)	\$ 0			\$ 1,154,515	\$ 2,283,133	\$ 3,558,717
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 1,694		\$ 0					\$ 1,694	\$ 2,292
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 48,582						\$ 48,582	\$ 30,223
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 45,389					\$ 45,389	\$ 22,048
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 32							\$ 32	\$ 6
Total Receivables	\$ 1,726	\$ 48,582	\$ 45,389				\$ 0	\$ 95,697	\$ 54,569
Prepaid Expenses - General	\$ 1,296							\$ 1,296	\$ 12,198
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 1,296							\$ 1,296	\$ 12,198
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 1,254,828	\$ (29,806)	\$ 590	\$ 0			\$ 1,154,515	\$ 2,380,127	\$ 3,625,484
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ (40)	\$ 17,659	\$ 0					\$ 17,619	\$ (40)
Accounts Payable - General	\$ 9,940	\$ 0	\$ 0				\$ 429	\$ 10,369	\$ 29,202
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0			\$ 32	\$ 32	\$ 6
Due to Other Courts									
Due to State			\$ 1,342					\$ 1,342	\$ 0
TC145 Liability							\$ 209,956	\$ 209,956	\$ 226,921
Due to Other Governments	\$ 40							\$ 40	\$ 40
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 1,445	\$ 1,445	\$ 729
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 9,940	\$ 17,659	\$ 1,342	\$ 0			\$ 211,863	\$ 240,804	\$ 256,858
Civil							\$ 596,844	\$ 596,844	\$ 756,902
Criminal							\$ 8,981	\$ 8,981	\$ 3,060
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 319,653	\$ 319,653	\$ 1,091,801
Trust Interest Payable							\$ 15,351	\$ 15,351	\$ 9,881
Miscellaneous Trust									
Total Trust Deposits							\$ 940,829	\$ 940,829	\$ 1,861,643
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 119,358							\$ 119,358	\$ 124,975
Deferred Compensation Payable	\$ 2,580							\$ 2,580	\$ 0
Deductions Payable	\$ 27,712							\$ 27,712	\$ 127
Payroll Clearing	\$ 6,123							\$ 6,123	\$ 5,869
Total Payroll Liabilities	\$ 155,773							\$ 155,773	\$ 130,972
Revenue Collected in Advance	\$ 11,000		\$ 0					\$ 11,000	\$ 7,425
Liabilities For Deposits	\$ 16,427						\$ 473	\$ 16,900	\$ 16,900
Jury Fees - Non-Interest							\$ 1,350	\$ 1,350	\$ 1,350
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 27,427		\$ 0				\$ 1,823	\$ 29,250	\$ 25,675
Total Liabilities	\$ 193,140	\$ 17,659	\$ 1,342	\$ 0			\$ 1,154,515	\$ 1,366,656	\$ 2,275,149
Total Fund Balance	\$ 1,061,688	\$ (47,464)	\$ (752)	\$ 0				\$ 1,013,471	\$ 1,350,336
Total Liabilities and Fund Balance	\$ 1,254,828	\$ (29,806)	\$ 590	\$ 0			\$ 1,154,515	\$ 2,380,127	\$ 3,625,484

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

For the month ended September										
Fiscal Year 2018/19									2017/18	
	Personal 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	\$ 416,276	\$ 42,556					\$ 458,832	\$ 2,469,794	\$ 472,598	\$ 2,533,683
Traffic & Other Infractions	\$ 46,477	\$ 4,589					\$ 51,066	\$ 261,554	\$ 48,067	\$ 224,967
Other Criminal Cases	\$ 98,132	\$ 12,923					\$ 111,055	\$ 541,023	\$ 79,199	\$ 800,222
Civil	\$ 87,773	\$ 1,458					\$ 89,231	\$ 423,373	\$ 76,717	\$ 385,994
Family & Children Services	\$ 204,691	\$ 72,880					\$ 277,571	\$ 1,164,417	\$ 324,318	\$ 1,358,889
Probate, Guardianship & Mental Health Services	\$ 29,760	\$ 26,975					\$ 56,735	\$ 267,396	\$ 55,041	\$ 274,074
Juvenile Dependency Services	\$ 25,582	\$ 341					\$ 25,923	\$ 159,440	\$ 34,463	\$ 159,218
Juvenile Delinquency Services	\$ 32,230	\$ 177					\$ 32,408	\$ 163,745	\$ 26,071	\$ 100,443
Other Court Operations	\$ 61,284	\$ 3,937					\$ 65,221	\$ 379,045	\$ 75,924	\$ 448,208
Court Interpreters	\$ 1,920	\$ 24,814					\$ 26,735	\$ 271,883	\$ 34,057	\$ 197,267
Jury Services	\$ 9,012	\$ 53,038	\$ 8,396				\$ 70,447	\$ 283,428	\$ 37,270	\$ 157,021
Security		\$ 7,402					\$ 7,402	\$ 24,669	\$ 6,515	\$ 23,346
Trial Court Operations Program	\$ 1,013,139	\$ 251,090	\$ 8,396				\$ 1,272,625	\$ 6,409,767	\$ 1,270,239	\$ 6,663,332
Enhanced Collections	\$ 48,810	\$ 50,760			\$ 2,638		\$ 102,208	\$ 458,531	\$ 69,080	\$ 273,846
Other Non-Court Operations	\$ 34,444	\$ 11,015					\$ 45,459	\$ 344,096	\$ 19,090	\$ 181,366
Non-Court Operations Program	\$ 83,254	\$ 61,775			\$ 2,638		\$ 147,666	\$ 802,627	\$ 88,170	\$ 455,212
Executive Office	\$ 91,777	\$ 696					\$ 92,473	\$ 458,906	\$ 80,759	\$ 422,140
Fiscal Services	\$ 41,859	\$ 3,716					\$ 45,575	\$ 271,390	\$ 68,767	\$ 291,447
Human Resources	\$ 75,880	\$ 955					\$ 76,835	\$ 286,072	\$ 211,606	\$ 195,761
Business & Facilities Services	\$ 5,301	\$ 54,358			\$ (2,638)		\$ 57,021	\$ 189,500	\$ 92,837	\$ 194,882
Information Technology	\$ 73,016	\$ 250,366					\$ 323,382	\$ 800,764	\$ 204,091	\$ 668,653
Court Administration Program	\$ 287,834	\$ 310,091			\$ (2,638)		\$ 595,287	\$ 2,006,632	\$ 658,060	\$ 1,772,883
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,384,226	\$ 622,956	\$ 8,396		\$ 0		\$ 2,015,578	\$ 9,219,026	\$ 2,016,470	\$ 8,891,427

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 2018/19										2017/18	
	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	\$ 3,282,334	\$ 4,858					\$ 3,287,192	\$ 7,483,518	\$ 3,241,997	\$ 6,911,002	
Improvement and Modernization Fund								\$ 23,412		\$ 23,701	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ (33,293)						\$ (33,293)	\$ 274,144	\$ 6,122	\$ 197,142	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 8,225						\$ 8,225	\$ 300,561	\$ 12,535	\$ 110,267	
Other Miscellaneous								\$ 213,120		\$ 213,120	
	\$ 3,257,266	\$ 4,858					\$ 3,262,124	\$ 8,294,755	\$ 3,260,654	\$ 7,455,232	
Grants											
AB 1058 Commissioner/Facilitator			\$ 0				\$ 0	\$ 408,711	\$ (21,870)	\$ 408,711	
Other Judicial Council Grants			\$ 19,074				\$ 19,074	\$ 39,730	\$ 24,680	\$ 275,758	
Non-Judicial Council Grants											
			\$ 19,074				\$ 19,074	\$ 448,441	\$ 2,809	\$ 684,469	
Other Financing Sources											
Interest Income	\$ 1,158	\$ 1					\$ 1,159	\$ 10,000	\$ 734	\$ 6,750	
Investment Income											
Donations											
Local Fees	\$ 44,474	\$ 2,075					\$ 46,548	\$ 314,825	\$ 47,207	\$ 328,420	
Non-Fee Revenues		\$ 1,794					\$ 1,794	\$ 18,500	\$ (11,350)	\$ 19,000	
Enhanced Collections		\$ 95,167					\$ 95,167	\$ 445,000	\$ 34,311	\$ 273,647	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 17,242					\$ 17,242	\$ 81,600	\$ 1,007	\$ 77,000	
Reimbursement Other	\$ 4,982						\$ 4,982	\$ 19,256	\$ 885	\$ 15,200	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,232						\$ 1,232	\$ 6,922	\$ 839	\$ 2,000	
	\$ 51,845	\$ 116,279					\$ 168,124	\$ 896,103	\$ 73,633	\$ 722,017	
Total Revenues	\$ 3,309,111	\$ 121,137	\$ 19,074				\$ 3,449,322	\$ 9,639,299	\$ 3,337,097	\$ 8,861,718	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 925,837	\$ 35,495					\$ 961,332	\$ 4,475,924	\$ 1,031,416	\$ 4,582,869	
Temp Help									\$ 2,120		
Overtime											
Staff Benefits	\$ 400,336	\$ 22,558					\$ 422,894	\$ 2,650,092	\$ 557,822	\$ 2,423,576	
	\$ 1,326,173	\$ 58,053					\$ 1,384,226	\$ 7,126,016	\$ 1,591,358	\$ 7,006,445	
Operating Expenses and Equipment											
General Expense	\$ 31,368	\$ 299					\$ 31,667	\$ 174,299	\$ 12,559	\$ 168,836	
Printing	\$ 384						\$ 384	\$ 15,292	\$ (91)	\$ 15,340	
Telecommunications	\$ 20,578						\$ 20,578	\$ 91,120	\$ 17,490	\$ 90,425	
Postage	\$ 18,119	\$ 1,145					\$ 19,264	\$ 57,977	\$ 21,030	\$ 49,688	
Insurance								\$ 3,100		\$ 3,200	
In-State Travel	\$ 1,520		\$ 465				\$ 1,986	\$ 20,453	\$ 5,172	\$ 20,877	
Out-of-State Travel	\$ 1,387						\$ 1,387	\$ 665			
Training	\$ 844		\$ 3,105				\$ 3,949	\$ 12,273	\$ 3,142	\$ 9,002	
Security Services	\$ 4,438						\$ 4,438	\$ 19,183	\$ 6,111	\$ 17,227	
Facility Operations	\$ 27,112						\$ 27,112	\$ 91,184	\$ 41,206	\$ 109,454	
Utilities											
Contracted Services	\$ 158,449	\$ 52,096	\$ 7,019				\$ 217,565	\$ 1,054,812	\$ 212,430	\$ 870,920	
Consulting and Professional Services	\$ 1,495		\$ 9,237				\$ 10,732	\$ 34,218	\$ (41,260)	\$ 211,210	
Information Technology	\$ 188,373	\$ 54,372					\$ 242,745	\$ 358,004	\$ 133,808	\$ 259,503	
Major Equipment	\$ 41,149						\$ 41,149	\$ 92,314			
Other Items of Expense											
	\$ 495,217	\$ 107,912	\$ 19,826				\$ 622,956	\$ 2,024,894	\$ 411,597	\$ 1,825,682	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 8,396						\$ 8,396	\$ 68,116	\$ 13,515	\$ 59,300	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,636)	\$ 2,636					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 0		
	\$ 5,760	\$ 2,636					\$ 8,396	\$ 68,116	\$ 13,515	\$ 59,300	
Total Expenditures	\$ 1,827,150	\$ 168,602	\$ 19,826				\$ 2,015,578	\$ 9,219,026	\$ 2,016,470	\$ 8,891,427	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,481,961	\$ (47,464)	\$ (752)				\$ 1,433,744	\$ 420,273	\$ 1,320,627	\$ (29,709)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ (420,273)	\$ 0	\$ 0	\$ 0			\$ (420,273)	\$ (420,273)	\$ 29,709	\$ 29,709	
Ending Balance (Deficit)	\$ 1,061,688	\$ (47,464)	\$ (752)	\$ 0			\$ 1,013,471	\$ 0	\$ 1,350,336	\$ 0	