

Superior Court of California, County of El Dorado  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended September  
 Fiscal Year 2013/14

2012/13

	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	\$ (200,961)	\$ 339,166	\$ (73,370)	\$ 0			\$ 465,776	\$ 530,611	\$ 298,711
Payroll									
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (98)	\$ (98)	\$ (778)
Credit Card									
Cash on Hand	\$ 2,400							\$ 2,400	\$ 2,355
Cash with County									
Cash Outside of the AOC							\$ 430,764	\$ 430,764	\$ 581,561
Total Cash	\$ (173,561)	\$ 339,166	\$ (73,370)	\$ 0			\$ 896,442	\$ 988,677	\$ 906,849
Short Term Investment	\$ 1,923,519						\$ 227,440	\$ 2,150,958	\$ 2,163,113
Investment in Financial Institution									
Total Investments	\$ 1,923,519						\$ 227,440	\$ 2,150,958	\$ 2,163,113
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 608	\$ 33,461	\$ 63,491					\$ 97,560	\$ 96,826
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 13,521						\$ 13,521	\$ 21,985
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 92							\$ 92	\$ 46
Total Receivables	\$ 701	\$ 46,982	\$ 63,491	\$ 0			\$ 0	\$ 111,173	\$ 118,857
Prepaid Expenses - General	\$ 158,927							\$ 158,927	\$ 156,617
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 158,927							\$ 158,927	\$ 156,617
Other Assets	\$ 0							\$ 0	\$ 0
Total Other Assets	\$ 0							\$ 0	\$ 0
Total Assets	\$ 1,909,585	\$ 386,148	\$ (9,879)	\$ 0			\$ 1,123,881	\$ 3,409,735	\$ 3,345,436
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 7,594	\$ 0	\$ 0				\$ 0	\$ 7,594	\$ 61
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0			\$ 92	\$ 92	\$ 46
Due to Other Courts									
Due to State	\$ 4,368							\$ 4,368	\$ 1,170
TC145 Liability							\$ 231,469	\$ 231,469	\$ 259,272
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 383							\$ 383	\$ 82
Interest							\$ 49	\$ 49	\$ 58
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 12,344	\$ 0	\$ 0	\$ 0			\$ 231,611	\$ 243,955	\$ 260,689
Civil							\$ 449,579	\$ 449,579	\$ 216,758
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 430,764	\$ 430,764	\$ 581,561
Trust Interest Payable							\$ 6,784	\$ 6,784	\$ 6,447
Miscellaneous Trust									
Total Trust Deposits							\$ 887,127	\$ 887,127	\$ 804,766
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 35,020							\$ 35,020	\$ 38,300
Deferred Compensation Payable	\$ 3,560							\$ 3,560	\$ 6,594
Deductions Payable	\$ 902							\$ 902	\$ 37,105
Payroll Clearing	\$ 4,446							\$ 4,446	\$ 1,636
Total Payroll Liabilities	\$ 43,928							\$ 43,928	\$ 83,636
Revenue Collected in Advance	\$ 1,578							\$ 1,578	\$ 2,435
Liabilities For Deposits	\$ 9,277						\$ 194	\$ 9,470	\$ 9,470
Jury Fees - Non-Interest							\$ 4,950	\$ 4,950	\$ 24,421
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 10,855						\$ 5,144	\$ 15,999	\$ 36,327
Total Liabilities	\$ 67,128	\$ 0	\$ 0	\$ 0			\$ 1,123,881	\$ 1,191,009	\$ 1,185,417
Total Fund Balance	\$ 1,842,457	\$ 386,148	\$ (9,879)	\$ 0				\$ 2,218,726	\$ 2,160,019
Total Liabilities and Fund Balance	\$ 1,909,585	\$ 386,148	\$ (9,879)	\$ 0			\$ 1,123,881	\$ 3,409,735	\$ 3,345,436

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

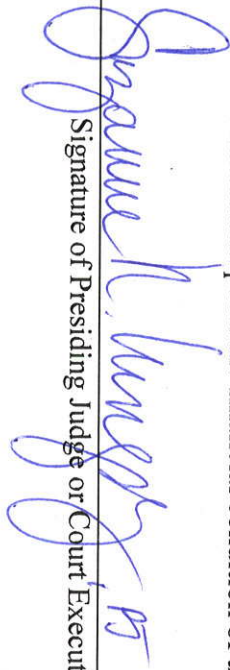
For the month ended September										
Fiscal Year 2013/14									2012/13	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 348,884	\$ 118,956					\$ 467,840	\$ 2,347,821	\$ 534,911	\$ 2,814,019
Traffic & Other Infractions	\$ 53,066	\$ 378					\$ 53,445	\$ 251,165	\$ 78,906	\$ 218,280
Other Criminal Cases	\$ 92,633	\$ 1,219					\$ 93,851	\$ 463,527	\$ 74,541	\$ 456,887
Civil	\$ 84,587	\$ 1,420					\$ 86,007	\$ 357,932	\$ 120,425	\$ 621,315
Family & Children Services	\$ 247,514	\$ 15,549					\$ 263,063	\$ 1,283,722	\$ 276,636	\$ 1,227,716
Probate, Guardianship & Mental Health Services	\$ 25,196	\$ 22,512					\$ 47,708	\$ 299,318	\$ 35,602	\$ 311,327
Juvenile Dependency Services	\$ 17,028	\$ 325					\$ 17,353	\$ 89,351	\$ 27,673	\$ 131,881
Juvenile Delinquency Services	\$ 29,774	\$ 145					\$ 29,919	\$ 126,912	\$ 24,372	\$ 143,442
Other Court Operations	\$ 66,083	\$ 10,029					\$ 76,112	\$ 363,775	\$ 113,562	\$ 511,880
Court Interpreters	\$ 26,559	\$ 8,063					\$ 34,622	\$ 180,069	\$ 29,416	\$ 202,493
Jury Services	\$ 18,396	\$ 9,015	\$ 17,856				\$ 45,266	\$ 226,035	\$ 40,021	\$ 236,291
Security		\$ 4,020					\$ 4,020	\$ 19,645	\$ 11,790	\$ 19,983
Trial Court Operations Program	\$ 1,009,720	\$ 191,631	\$ 17,856				\$ 1,219,206	\$ 6,009,272	\$ 1,367,856	\$ 6,895,514
Enhanced Collections	\$ 27,759	\$ 2,240			\$ 1,428		\$ 31,427	\$ 151,753	\$ 41,213	\$ 161,329
Other Non-Court Operations	\$ 16,553	\$ 6,375					\$ 22,928	\$ 266,828	\$ 49,130	\$ 419,156
Non-Court Operations Program	\$ 44,312	\$ 8,616			\$ 1,428		\$ 54,355	\$ 418,581	\$ 90,342	\$ 580,485
Executive Office	\$ 84,115	\$ 446					\$ 84,562	\$ 395,946	\$ 83,506	\$ 378,737
Fiscal Services	\$ 57,598	\$ 5,396					\$ 62,994	\$ 381,847	\$ 69,613	\$ 401,363
Human Resources	\$ 81,691	\$ 1,304					\$ 82,995	\$ 273,434	\$ 85,085	\$ 228,217
Business & Facilities Services	\$ 28,116	\$ 3,501			\$ (1,428)		\$ 30,189	\$ 174,489	\$ 13,901	\$ 321,758
Information Technology	\$ 48,616	\$ 134,321					\$ 182,937	\$ 943,573	\$ 77,992	\$ 676,211
Court Administration Program	\$ 300,137	\$ 144,968			\$ (1,428)		\$ 443,677	\$ 2,169,289	\$ 330,097	\$ 2,006,286
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 1,354,169	\$ 345,214	\$ 17,856		\$ 0		\$ 1,717,238	\$ 8,597,142	\$ 1,788,295	\$ 9,482,285

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 2013/14										2012/13	
	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	\$ 2,645,282	\$ 12,457					\$ 2,657,739	\$ 6,484,392	\$ 1,206,633	\$ 5,496,156	
Improvement and Modernization Fund	\$ (1,904)						\$ (1,904)	\$ 26,981	\$ (4,750)	\$ 31,951	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 30,697						\$ 30,697	\$ 176,790	\$ 29,261	\$ 201,025	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ (7,502)						\$ (7,502)	\$ 164,567	\$ 6,255	\$ 142,523	
Other Miscellaneous								\$ 213,119		\$ 145,413	
	\$ 2,666,573	\$ 12,457					\$ 2,679,030	\$ 7,065,849	\$ 1,237,399	\$ 6,017,068	
Grants											
AB 1058 Commissioner/Facilitator			\$ (2,399)				\$ (2,399)	\$ 403,136	\$ (151,900)	\$ 403,136	
Other AOC Grants			\$ 3,816				\$ 3,816	\$ 42,192	\$ (11,556)	\$ 45,000	
Non-AOC Grants											
			\$ 1,417				\$ 1,417	\$ 445,328	\$ (163,456)	\$ 448,136	
Other Financing Sources											
Interest Income	\$ 119	\$ 4		\$ 0			\$ 123	\$ 6,000	\$ 175	\$ 12,000	
Investment Income											
Donations											
Local Fees	\$ 24,262	\$ 2,494					\$ 26,756	\$ 219,815	\$ 27,145	\$ 311,300	
Non-Fee Revenues	\$ (6,102)						\$ (6,102)	\$ 27,630	\$ 3,938	\$ 19,500	
Enhanced Collections		\$ 25,081					\$ 25,081	\$ 123,452	\$ 33,771	\$ 135,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ (1,600)	\$ 1,218					\$ (382)	\$ 52,800	\$ 1,426	\$ 126,262	
Reimbursement Other	\$ 2,750						\$ 2,750	\$ 15,900	\$ 4,148	\$ 22,350	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,095						\$ 3,095		\$ 1,254		
	\$ 22,525	\$ 28,797		\$ 0			\$ 51,322	\$ 445,597	\$ 71,858	\$ 626,412	
<b>Total Revenues</b>	\$ 2,689,098	\$ 41,254	\$ 1,417	\$ 0			\$ 2,731,769	\$ 7,956,774	\$ 1,145,801	\$ 7,091,616	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 918,061	\$ 14,279					\$ 932,339	\$ 3,479,018	\$ 1,028,928	\$ 4,620,331	
Temp Help									\$ 2,667	\$ 78,791	
Overtime	\$ 176						\$ 176		\$ 586		
Staff Benefits	\$ 414,282	\$ 7,372					\$ 421,654	\$ 2,894,462	\$ 536,697	\$ 2,693,256	
	\$ 1,332,518	\$ 21,651					\$ 1,354,169	\$ 6,373,480	\$ 1,568,877	\$ 7,392,378	
Operating Expenses and Equipment											
General Expense	\$ 35,718	\$ 351					\$ 36,069	\$ 292,159	\$ 36,027	\$ 327,513	
Printing	\$ 2,020		\$ 10				\$ 2,030	\$ 14,480	\$ 2,137	\$ 24,100	
Telecommunications	\$ 16,118						\$ 16,118	\$ 75,999	\$ 6,332	\$ 106,171	
Postage	\$ 12,230	\$ 1,409					\$ 13,639	\$ 65,392	\$ 12,683	\$ 93,844	
Insurance								\$ 3,300		\$ 2,850	
In-State Travel	\$ 1,776		\$ 1,984				\$ 3,760	\$ 27,358	\$ 5,663	\$ 31,128	
Out-of-State Travel											
Training	\$ 3,440		\$ 330				\$ 3,770	\$ 3,245	\$ 865	\$ 5,750	
Security Services	\$ 4,020						\$ 4,020	\$ 17,650	\$ 3,219	\$ 16,704	
Facility Operations	\$ (26,280)						\$ (26,280)	\$ 121,563	\$ 12,403	\$ 120,902	
Utilities											
Contracted Services	\$ 151,374	\$ 2,000	\$ 8,972				\$ 162,347	\$ 1,015,208	\$ 113,707	\$ 984,317	
Consulting and Professional Services	\$ 2,965						\$ 2,965	\$ 9,025	\$ 2,485	\$ 15,530	
Information Technology	\$ 17,304	\$ 722					\$ 18,026	\$ 382,883	\$ 14,828	\$ 238,638	
Major Equipment	\$ 108,750						\$ 108,750	\$ 130,500		\$ 60,000	
Other Items of Expense											
	\$ 329,435	\$ 4,483	\$ 11,296				\$ 345,214	\$ 2,158,762	\$ 210,348	\$ 2,027,447	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 17,856						\$ 17,856	\$ 64,900	\$ 8,968	\$ 62,460	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,428)	\$ 1,428					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 102		
	\$ 16,428	\$ 1,428					\$ 17,856	\$ 64,900	\$ 9,070	\$ 62,460	
<b>Total Expenditures</b>	\$ 1,678,381	\$ 27,561	\$ 11,296				\$ 1,717,238	\$ 8,597,142	\$ 1,788,295	\$ 9,482,285	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,010,717	\$ 13,693	\$ (9,879)	\$ 0			\$ 1,014,531	\$ (640,368)	\$ (642,494)	\$ (2,390,669)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 831,740	\$ 372,455	\$ 0	\$ 0			\$ 1,204,195	\$ 1,204,195	\$ 2,802,513	\$ 2,802,513	
Ending Balance (Deficit)	\$ 1,842,457	\$ 386,148	\$ (9,879)	\$ 0			\$ 2,218,726	\$ 563,827	\$ 2,160,019	\$ 411,844	

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

11/17/13

Date

EI Dorado

Court

FY 13/14 Q1

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

El Dorado

Court

FY 13/14 Q1

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
		68.80			

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

El Dorado

Court

FY 13/14 Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	