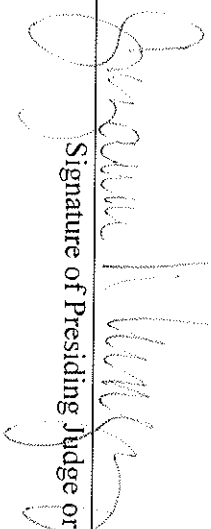


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

1/23/14  
Date

El Dorado

Court

FY 13/14 Q2

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

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

<sup>1</sup> 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 December  
 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	Total Funds (Info. Purposes Only)		
		Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ (120,978)	\$ 353,116	\$ (153,521)	\$ 0			\$ 667,649	\$ 746,266	\$ 316,951	
Payroll										
Jury										
Revolving	\$ 25,000							\$ 25,000	\$ 25,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (15,310)	\$ (15,310)	\$ (90)	
Credit Card										
Cash on Hand	\$ 2,400							\$ 2,400	\$ 2,555	
Cash with County										
Cash Outside of the AOC							\$ 430,764	\$ 430,764	\$ 581,561	
Total Cash	\$ (93,578)	\$ 353,116	\$ (153,521)	\$ 0			\$ 1,083,102	\$ 1,189,120	\$ 925,977	
Short Term Investment	\$ 1,895,207						\$ 207,171	\$ 2,102,378	\$ 2,108,817	
Investment in Financial Institution										
Total Investments	\$ 1,895,207						\$ 207,171	\$ 2,102,378	\$ 2,108,817	
Accrued Revenue	\$ 0	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0	
Accounts Receivable - General	\$ 4,189	\$ 42,212	\$ 163,284					\$ 209,685	\$ 95,803	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0		\$ 0					\$ 0	\$ 0	
Due From Other Governments	\$ 0	\$ 27,343						\$ 27,343	\$ 10,499	
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	\$ 143							\$ 143	\$ 65	
Total Receivables	\$ 4,332	\$ 69,555	\$ 163,284	\$ 0			\$ 0	\$ 237,171	\$ 106,367	
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0	
Other Assets	\$ 0							\$ 0	\$ 0	
Total Other Assets	\$ 0							\$ 0	\$ 0	
Total Assets	\$ 1,805,961	\$ 422,671	\$ 9,764	\$ 0			\$ 1,290,273	\$ 3,528,669	\$ 3,141,161	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 14,209	\$ 0	\$ 0				\$ 0	\$ 14,209	\$ 7,454	
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0			\$ 143	\$ 143	\$ 65	
Due to Other Courts										
Due to State	\$ 1,170							\$ 1,170	\$ 1,170	
TC145 Liability							\$ 217,134	\$ 217,134	\$ 225,755	
Due to Other Governments	\$ 0							\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 422							\$ 422	\$ 82	
Interest							\$ 72	\$ 72	\$ 54	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 15,801	\$ 0	\$ 0	\$ 0			\$ 217,348	\$ 233,149	\$ 234,581	
Civil							\$ 633,017	\$ 633,017	\$ 232,606	
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the AOC							\$ 430,764	\$ 430,764	\$ 581,561	
Trust Interest Payable							\$ 6,551	\$ 6,551	\$ 6,516	
Miscellaneous Trust										
Total Trust Deposits							\$ 1,070,331	\$ 1,070,331	\$ 820,683	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ 40,874							\$ 40,874	\$ 51,343	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 6,293	
Deductions Payable	\$ 1,030							\$ 1,030	\$ 37,295	
Payroll Clearing	\$ 2,010							\$ 2,010	\$ 0	
Total Payroll Liabilities	\$ 43,914							\$ 43,914	\$ 94,931	
Revenue Collected in Advance	\$ 1,375							\$ 1,375	\$ 2,321	
Liabilities For Deposits	\$ 9,277						\$ 194	\$ 9,470	\$ 9,470	
Jury Fees - Non-Interest							\$ 2,400	\$ 2,400	\$ 23,071	
Fees - Partial Payment & Overpayment										
Uncleared Collections	\$ 0							\$ 0		
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 10,652						\$ 2,594	\$ 13,245	\$ 34,863	
Total Liabilities	\$ 70,367	\$ 0	\$ 0	\$ 0			\$ 1,290,273	\$ 1,360,639	\$ 1,185,059	
Total Fund Balance	\$ 1,735,595	\$ 422,671	\$ 9,764	\$ 0				\$ 2,168,030	\$ 1,956,103	
Total Liabilities and Fund Balance	\$ 1,805,961	\$ 422,671	\$ 9,764	\$ 0			\$ 1,290,273	\$ 3,528,669	\$ 3,141,161	

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

For the month ended December										
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	\$ 748,199	\$ 237,984					\$ 986,183	\$ 2,347,821	\$ 1,097,967	\$ 2,814,019
Traffic & Other Infractions	\$ 113,107	\$ 16,974					\$ 130,081	\$ 251,165	\$ 130,327	\$ 218,280
Other Criminal Cases	\$ 184,713	\$ 1,261					\$ 185,974	\$ 463,527	\$ 178,197	\$ 456,887
Civil	\$ 159,413	\$ 2,733					\$ 162,145	\$ 357,932	\$ 233,869	\$ 621,315
Family & Children Services	\$ 469,146	\$ 59,237					\$ 528,383	\$ 1,283,722	\$ 638,861	\$ 1,227,716
Probate, Guardianship & Mental Health Services	\$ 45,520	\$ 60,245					\$ 105,765	\$ 299,318	\$ 95,772	\$ 311,327
Juvenile Dependency Services	\$ 31,990	\$ 704					\$ 32,694	\$ 89,351	\$ 59,772	\$ 131,881
Juvenile Delinquency Services	\$ 53,066	\$ 255					\$ 53,321	\$ 126,912	\$ 61,157	\$ 143,442
Other Court Operations	\$ 139,283	\$ 20,662					\$ 159,945	\$ 363,775	\$ 230,497	\$ 511,880
Court Interpreters	\$ 52,830	\$ 17,980					\$ 70,810	\$ 180,069	\$ 76,110	\$ 202,493
Jury Services	\$ 36,963	\$ 19,621	\$ 28,659				\$ 85,243	\$ 226,035	\$ 85,298	\$ 236,291
Security		\$ 8,666					\$ 8,666	\$ 19,645	\$ 16,010	\$ 19,983
Trial Court Operations Program	\$ 2,034,228	\$ 446,323	\$ 28,659				\$ 2,509,210	\$ 6,009,272	\$ 2,903,837	\$ 6,895,514
Enhanced Collections	\$ 59,972	\$ 6,380			\$ 3,248		\$ 69,600	\$ 151,753	\$ 74,780	\$ 161,329
Other Non-Court Operations	\$ 83,171	\$ 15,947					\$ 99,119	\$ 266,828	\$ 108,967	\$ 419,156
Non-Court Operations Program	\$ 143,144	\$ 22,328			\$ 3,248		\$ 168,719	\$ 418,581	\$ 183,747	\$ 580,485
Executive Office	\$ 175,272	\$ 858					\$ 176,130	\$ 395,946	\$ 161,604	\$ 378,737
Fiscal Services	\$ 114,285	\$ 21,251					\$ 135,537	\$ 381,847	\$ 136,020	\$ 401,363
Human Resources	\$ 178,649	\$ 3,298					\$ 181,947	\$ 273,434	\$ 195,231	\$ 228,217
Business & Facilities Services	\$ 52,002	\$ 79,540			\$ (3,248)		\$ 128,295	\$ 174,489	\$ 88,764	\$ 321,758
Information Technology	\$ 111,128	\$ 389,552					\$ 500,680	\$ 943,573	\$ 338,120	\$ 676,211
Court Administration Program	\$ 631,337	\$ 494,499			\$ (3,248)		\$ 1,122,589	\$ 2,169,289	\$ 919,738	\$ 2,006,286
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 2,808,710	\$ 963,150	\$ 28,659		\$ 0		\$ 3,800,518	\$ 8,597,142	\$ 4,007,323	\$ 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 December											
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	\$ 4,051,554	\$ 31,326					\$ 4,082,880	\$ 6,484,392	\$ 2,755,798	\$ 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)	\$ 89,655						\$ 89,655	\$ 176,790	\$ 85,201	\$ 201,025	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 50,612						\$ 50,612	\$ 164,567	\$ 23,337	\$ 142,523	
Other Miscellaneous	\$ 213,119						\$ 213,119	\$ 213,119	\$ 145,413	\$ 145,413	
	<b>\$ 4,403,036</b>	<b>\$ 31,326</b>					<b>\$ 4,434,362</b>	<b>\$ 7,065,849</b>	<b>\$ 3,004,999</b>	<b>\$ 6,017,068</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 138,972				\$ 138,972	\$ 403,136	\$ (22,427)	\$ 403,136	
Other AOC Grants			\$ 3,816				\$ 3,816	\$ 42,192	\$ (11,556)	\$ 45,000	
Non-AOC Grants											
			<b>\$ 142,787</b>				<b>\$ 142,787</b>	<b>\$ 445,328</b>	<b>\$ (33,983)</b>	<b>\$ 448,136</b>	
Other Financing Sources											
Interest Income	\$ 925	\$ 189		\$ 0			\$ 1,114	\$ 6,000	\$ 2,276	\$ 12,000	
Investment Income											
Donations											
Local Fees	\$ 94,535	\$ 7,951					\$ 102,486	\$ 219,815	\$ 107,517	\$ 311,300	
Non-Fee Revenues	\$ (6,102)	\$ 6,102					\$ 0	\$ 27,630	\$ 5,755	\$ 19,500	
Enhanced Collections	\$ 0	\$ 66,089					\$ 66,089	\$ 123,452	\$ 59,116	\$ 135,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ (1,600)	\$ 11,102					\$ 9,502	\$ 52,800	\$ 2,767	\$ 126,262	
Reimbursement Other	\$ 3,264						\$ 3,264	\$ 15,900	\$ 9,728	\$ 22,350	
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,747						\$ 4,747		\$ 2,737		
	<b>\$ 95,769</b>	<b>\$ 91,433</b>		<b>\$ 0</b>			<b>\$ 187,203</b>	<b>\$ 445,597</b>	<b>\$ 189,896</b>	<b>\$ 626,412</b>	
<b>Total Revenues</b>	<b>\$ 4,498,806</b>	<b>\$ 122,759</b>	<b>\$ 142,787</b>	<b>\$ 0</b>			<b>\$ 4,764,352</b>	<b>\$ 7,956,774</b>	<b>\$ 3,160,912</b>	<b>\$ 7,091,616</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 1,807,894	\$ 32,476	\$ 69,662				\$ 1,910,032	\$ 3,479,018	\$ 2,063,821	\$ 4,620,331	
Temp Help									\$ 5,554	\$ 78,791	
Overtime	\$ 391						\$ 391		\$ 586		
Staff Benefits	\$ 848,989	\$ 16,768	\$ 32,530				\$ 898,287	\$ 2,894,462	\$ 1,121,000	\$ 2,693,256	
	<b>\$ 2,657,275</b>	<b>\$ 49,243</b>	<b>\$ 102,192</b>				<b>\$ 2,808,710</b>	<b>\$ 6,373,480</b>	<b>\$ 3,190,962</b>	<b>\$ 7,392,378</b>	
Operating Expenses and Equipment											
General Expense	\$ 73,854	\$ 598					\$ 74,452	\$ 292,159	\$ 112,425	\$ 327,513	
Printing	\$ 3,485		\$ 30				\$ 3,515	\$ 14,480	\$ 4,718	\$ 24,100	
Telecommunications	\$ 35,880		\$ 160				\$ 36,039	\$ 75,999	\$ 31,626	\$ 106,171	
Postage	\$ 25,777	\$ 2,394					\$ 28,170	\$ 65,392	\$ 28,655	\$ 93,844	
Insurance	\$ 3,459						\$ 3,459	\$ 3,300	\$ 3,165	\$ 2,850	
In-State Travel	\$ 7,378		\$ 3,546				\$ 10,925	\$ 27,358	\$ 11,402	\$ 31,128	
Out-of-State Travel											
Training	\$ 3,490		\$ 640				\$ 4,130	\$ 3,245	\$ 1,210	\$ 5,750	
Security Services	\$ 8,666						\$ 8,666	\$ 17,650	\$ 7,439	\$ 16,704	
Facility Operations	\$ (7,728)						\$ (7,728)	\$ 121,563	\$ 34,510	\$ 120,902	
Utilities											
Contracted Services	\$ 347,836	\$ 5,000	\$ 26,456				\$ 379,291	\$ 1,015,208	\$ 363,936	\$ 984,317	
Consulting and Professional Services	\$ 6,045						\$ 6,045	\$ 9,025	\$ 3,920	\$ 15,530	
Information Technology	\$ 251,692	\$ 12,061					\$ 263,752	\$ 382,883	\$ 191,177	\$ 238,638	
Major Equipment	\$ 152,433						\$ 152,433	\$ 130,500		\$ 60,000	
Other Items of Expense											
	<b>\$ 912,265</b>	<b>\$ 20,052</b>	<b>\$ 30,832</b>				<b>\$ 963,150</b>	<b>\$ 2,158,762</b>	<b>\$ 794,182</b>	<b>\$ 2,027,447</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 28,659						\$ 28,659	\$ 64,900	\$ 22,077	\$ 62,460	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (3,248)	\$ 3,248					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 102		
	<b>\$ 25,411</b>	<b>\$ 3,248</b>					<b>\$ 28,659</b>	<b>\$ 64,900</b>	<b>\$ 22,179</b>	<b>\$ 62,460</b>	
<b>Total Expenditures</b>	<b>\$ 3,594,951</b>	<b>\$ 72,543</b>	<b>\$ 133,024</b>				<b>\$ 3,800,518</b>	<b>\$ 8,597,142</b>	<b>\$ 4,007,323</b>	<b>\$ 9,482,285</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 903,855	\$ 50,216	\$ 9,764	\$ 0			\$ 963,834	\$ (640,368)	\$ (846,410)	\$ (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)	\$ 1,735,595	\$ 422,671	\$ 9,764	\$ 0			\$ 2,168,030	\$ 563,827	\$ 1,956,103	\$ 411,844	