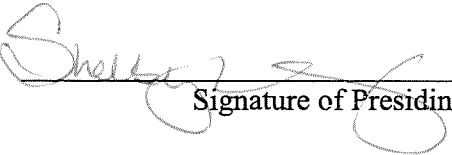


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

10/31/22
Date

EL DORADO

Court

FY 22/23 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

EL DORADO

Court

FY 22/23 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

EL DORADO

Court

FY 22/23 Q1

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)	79	74			

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 2022/23

2021/22

	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	\$ (467,922)	\$ 584,690	\$ (36,812)	\$ 0			\$ 4,811	\$ 84,767	\$ (103,260)
Payroll									\$ 0
Jury									
Revolving	\$ 25,000							\$ 25,000	\$ 25,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (19,852)	\$ (19,852)	\$ (15,007)
Credit Card									
Cash on Hand	\$ 2,600							\$ 2,600	\$ 2,600
Cash with County									
Cash Outside of the JCC							\$ 659,584	\$ 659,584	\$ 392,941
Cash Equivalents	\$ 3,664,328						\$ 532,207	\$ 4,196,535	\$ 3,508,425
Total Cash and Cash Equivalents	\$ 3,224,006	\$ 584,690	\$ (36,812)	\$ 0			\$ 1,176,749	\$ 4,948,634	\$ 3,810,699
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 2,197							\$ 2,197	\$ 6,779
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	\$ (37,434)						\$ (37,434)	\$ 33,115
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 28,605					\$ 28,605	\$ 151,426
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0							\$ 0	\$ 0
Total Receivables	\$ 2,197	\$ (37,434)	\$ 28,605					\$ (6,632)	\$ 191,320
Prepaid Expenses - General	\$ 41,691							\$ 41,691	\$ 20,121
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 41,691							\$ 41,691	\$ 20,121
Other Assets									
Total Other Assets									
Total Assets	\$ 3,267,894	\$ 547,256	\$ (8,207)	\$ 0			\$ 1,176,749	\$ 4,983,693	\$ 4,022,140
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 10,813	\$ 0	\$ 0				\$ 0	\$ 10,813	\$ 36,568
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									\$ 0
Due to State	\$ 191,763		\$ 0					\$ 191,763	\$ 0
TC145 Liability							\$ 175,836	\$ 175,836	\$ 205,737
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 133							\$ 133	\$ 133
Interest							\$ 952	\$ 952	\$ 2
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 202,709	\$ 0	\$ 0				\$ 176,788	\$ 379,497	\$ 242,440
Civil							\$ 238,912	\$ 238,912	\$ 309,126
Criminal							\$ 41,026	\$ 41,026	\$ 35,424
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 659,584	\$ 659,584	\$ 392,941
Trust Interest Payable							\$ 14,915	\$ 14,915	\$ 17,365
Miscellaneous Trust									
Total Trust Deposits							\$ 954,437	\$ 954,437	\$ 754,856
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 1,870							\$ 1,870	\$ 117,686
Deferred Compensation Payable	\$ 1,900							\$ 1,900	\$ 0
Deductions Payable	\$ 63,999							\$ 63,999	\$ (20,054)
Payroll Clearing	\$ 8,925							\$ 8,925	\$ (107,630)
Total Payroll Liabilities	\$ 76,694							\$ 76,694	\$ (9,998)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 400					\$ 400	\$ 400
Liabilities For Deposits	\$ 48,610		\$ 1,647				\$ 44,175	\$ 94,431	\$ 78,648
Jury Fees - Non-Interest							\$ 1,350	\$ 1,350	\$ 1,350
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 48,610	\$ 0	\$ 2,046				\$ 45,525	\$ 96,181	\$ 80,398
Total Liabilities	\$ 328,012	\$ 0	\$ 2,046				\$ 1,176,749	\$ 1,506,808	\$ 1,067,696
Total Fund Balance	\$ 2,939,882	\$ 547,256	\$ (10,253)					\$ 3,476,885	\$ 2,954,444
Total Liabilities and Fund Balance	\$ 3,267,894	\$ 547,256	\$ (8,207)				\$ 1,176,749	\$ 4,983,693	\$ 4,022,140

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 2022/23									2021/22		
	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	\$ 3,985,093	\$ 4,906					\$ 3,989,999		\$ 3,717,647	\$ 8,587,886	
Improvement and Modernization Fund									\$ (23,412)	\$ 67,664	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 60,035						\$ 60,035		\$ 63,051	\$ 244,001	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 50,265						\$ 50,265		\$ 2,720	\$ 187,831	
Other Miscellaneous		\$ 531,033					\$ 531,033			\$ 213,120	
	\$ 4,095,394	\$ 535,939					\$ 4,631,333		\$ 3,760,007	\$ 9,300,502	
Grants											
AB 1058 Commissioner/Facilitator										\$ 408,711	
Other Judicial Council Grants			\$ (5,095)				\$ (5,095)		\$ (10,091)	\$ 28,620	
Non-Judicial Council Grants											
			\$ (5,095)				\$ (5,095)		\$ (10,091)	\$ 437,331	
Other Financing Sources											
Interest Income	\$ 10,402	\$ 1,280					\$ 11,682		\$ 15	\$ 12,500	
Investment Income											
Donations											
Local Fees	\$ 29,838	\$ 2,781					\$ 32,619		\$ 18,252	\$ 292,180	
Non-Fee Revenues		\$ 0					\$ 0		\$ 2,812	\$ 9,000	
Enhanced Collections									\$ 67,234	\$ 363,275	
Escheatment											
Prior Year Revenue									\$ (115)		
County Program - Restricted		\$ 528					\$ 528		\$ 214	\$ 77,000	
Reimbursement Other	\$ 1,489	\$ 0					\$ 1,489			\$ 400	
Sale of Fixed Assets											
Other Miscellaneous	\$ 563						\$ 563		\$ 158	\$ 3,500	
	\$ 42,293	\$ 4,588					\$ 46,881		\$ 88,569	\$ 757,855	
Total Revenues	\$ 4,137,686	\$ 540,527	\$ (5,095)				\$ 4,673,119		\$ 3,838,484	\$ 10,495,688	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,208,677	\$ (2,425)					\$ 1,206,252		\$ 978,564	\$ 5,173,017	
Temp Help											
Overtime	\$ 1,716						\$ 1,716				
Staff Benefits	\$ 763,679						\$ 763,679		\$ 768,415	\$ 3,292,820	
	\$ 1,974,071	\$ (2,425)					\$ 1,971,646		\$ 1,746,979	\$ 8,465,837	
Operating Expenses and Equipment											
General Expense	\$ 37,037						\$ 37,037		\$ 42,965	\$ 282,768	
Printing	\$ 118	\$ 81					\$ 200		\$ 0	\$ 21,959	
Telecommunications	\$ 21,603						\$ 21,603		\$ 17,865	\$ 92,536	
Postage	\$ 17,882	\$ 416					\$ 18,298		\$ 11,325	\$ 65,496	
Insurance										\$ 5,333	
In-State Travel	\$ 233						\$ 233		\$ 338	\$ 6,270	
Out-of-State Travel									\$ 3,684	\$ 3,684	
Training	\$ 408						\$ 408		\$ 2,677	\$ 4,440	
Security Services	\$ 4,266						\$ 4,266		\$ 4,155	\$ 17,900	
Facility Operations	\$ 17,201						\$ 17,201		\$ 22,205	\$ 130,390	
Utilities											
Contracted Services	\$ 130,080	\$ 23,327	\$ 1,338				\$ 154,745		\$ 107,983	\$ 971,688	
Consulting and Professional Services	\$ 190	\$ 0	\$ 3,820				\$ 4,010		\$ 7,326	\$ 32,446	
Information Technology	\$ 198,743						\$ 198,743		\$ 43,954	\$ 965,875	
Major Equipment	\$ 43,081						\$ 43,081		\$ 27,449	\$ 455,926	
Other Items of Expense											
	\$ 470,842	\$ 23,825	\$ 5,158				\$ 499,825		\$ 291,927	\$ 3,056,712	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 8,366						\$ 8,366		\$ 6,175	\$ 32,800	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 1,021	
Capital Costs											
Internal Cost Recovery									\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 91	\$ 3,125					\$ 3,216		\$ 14,861	\$ 14,861	
	\$ 8,458	\$ 3,125					\$ 11,583		\$ 21,036	\$ 48,681	
Total Expenditures	\$ 2,453,371	\$ 24,525	\$ 5,158				\$ 2,483,054		\$ 2,059,942	\$ 11,571,230	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,684,315	\$ 516,003	\$ (10,253)				\$ 2,190,065		\$ 1,778,542	\$ (1,075,542)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,255,567	\$ 31,253	\$ 0				\$ 1,286,820	\$ 1,286,820	\$ 1,175,902	\$ 1,175,902	
Ending Balance (Deficit)	\$ 2,939,882	\$ 547,256	\$ (10,253)				\$ 3,476,885	\$ 1,286,820	\$ 2,954,444	\$ 100,360	

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

For the month ended September

Fiscal Year 2022/23

2021/22

	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	\$ 384,673	\$ 68,221					\$ 452,894		\$ 397,179	\$ 2,841,130
Traffic & Other Infractions	\$ 93,166	\$ 839					\$ 94,005		\$ 46,198	\$ 282,604
Other Criminal Cases	\$ 135,708	\$ 4,464				\$ 3,125	\$ 143,297		\$ 99,071	\$ 577,536
Civil	\$ 180,888	\$ 1,143					\$ 182,031		\$ 105,459	\$ 352,168
Family & Children Services	\$ 328,170	\$ 12,602					\$ 340,771		\$ 258,308	\$ 1,406,814
Probate, Guardianship & Mental Health Services	\$ 39,827	\$ 16,575					\$ 56,402		\$ 35,714	\$ 275,169
Juvenile Dependency Services	\$ 21,072						\$ 21,072		\$ 22,125	\$ 113,579
Juvenile Delinquency Services	\$ 29,626						\$ 29,626		\$ 28,892	\$ 146,643
Other Court Operations	\$ 67,737	\$ 4,258					\$ 71,995		\$ 99,528	\$ 810,783
Court Interpreters		\$ 40,523				\$ 91	\$ 40,614		\$ 27,565	\$ 244,001
Jury Services	\$ 14,203	\$ 8,965	\$ 8,366				\$ 31,535		\$ 22,266	\$ 153,859
Security		\$ 6,314					\$ 6,314		\$ 4,667	\$ 164,123
Trial Court Operations Program	\$ 1,295,069	\$ 163,903	\$ 8,366			\$ 3,216	\$ 1,470,556		\$ 1,146,973	\$ 7,368,408
Enhanced Collections	\$ 9,413	\$ 24,013					\$ 33,426		\$ 74,050	\$ 371,624
Other Non-Court Operations	\$ 2,851						\$ 2,851		\$ 7,920	\$ 335,722
Non-Court Operations Program	\$ 12,264	\$ 24,013					\$ 36,277		\$ 81,970	\$ 707,346
Executive Office	\$ 102,103	\$ (159)					\$ 101,943		\$ 133,705	\$ 747,953
Fiscal Services	\$ 57,696	\$ 4,687					\$ 62,384		\$ 55,005	\$ 344,635
Human Resources	\$ 369,845	\$ 1,253					\$ 371,098		\$ 347,780	\$ 172,222
Business & Facilities Services	\$ 28,436	\$ 38,459					\$ 66,895		\$ 81,778	\$ 308,202
Information Technology	\$ 106,232	\$ 267,669					\$ 373,901		\$ 212,732	\$ 1,922,464
Court Administration Program	\$ 664,313	\$ 311,908					\$ 976,221		\$ 830,999	\$ 3,495,476
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 1,971,646	\$ 499,825	\$ 8,366			\$ 3,216	\$ 2,483,054		\$ 2,059,942	\$ 11,571,230