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

2/6/15
Date

El Dorado
Court

Q2 FY 14/15
Fiscal Year and Ending Quarter

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

	For the month ended December								
	Fiscal Year 2014/15								2013/14
	Governmental Funds							Total Funds	Total Funds
		Special Revenue							
	General	Non-Grant	Grant	Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
ASSETS									
Operations	$ (402,305)	$ 512,555	$ (107,902)	$ 0			$ 24,235	$ 26,583	$ 746,266
Payroll									
Jury									
Revolving	$ 25,004							$ 25,004	$ 25,000
Other									
Distribution									
Civil Filing Fees							$ 0	$ 0	$ 0
Trust							$ (20,265)	$ (20,265)	$ (15,310)
Credit Card									
Cash on Hand	$ 2,400							$ 2,400	$ 2,400
Cash with County									
Cash Outside of the AOC							$ 450,589	$ 450,589	$ 430,764
Total Cash	$ (374,902)	$ 512,555	$ (107,902)	$ 0			$ 454,560	$ 484,312	$ 1,189,120
Short Term Investment	$ 1,753,189						$ 692,529	$ 2,445,717	$ 2,102,376
Investment in Financial Institution									
Total Investments	$ 1,753,189						$ 692,529	$ 2,445,717	$ 2,102,376
Accrued Revenue	$ 0	$ 0					$ 0	$ 0	$ 0
Accounts Receivable - General	$ (12,889)	$ 0	$ 68,923					$ 56,034	$ 209,686
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	$ 0		$ 0					$ 0	$ 0
Due From Other Governments	$ 0	$ 9,929						$ 9,929	$ 27,343
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	$ 150							$ 150	$ 143
Total Receivables	$ (12,739)	$ 9,929	$ 68,923				$ 0	$ 66,113	$ 237,171
Prepaid Expenses - General	$ 160,120							$ 160,120	$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	$ 160,120							$ 160,120	$ 0
Other Assets	$ 0							$ 0	$ 0
Total Other Assets	$ 0							$ 0	$ 0
Total Assets	$ 1,525,669	$ 522,484	$ (38,979)	$ 0			$ 1,147,088	$ 3,156,262	$ 3,528,669
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	$ 0	$ 0	$ 0					$ 0	$ 0
Accounts Payable - General	$ 13,680	$ 0	$ 0				$ 0	$ 13,680	$ 14,209
Due to Other Funds	$ 0	$ 0	$ 0	$ 0			$ 150	$ 150	$ 143
Due to Other Courts									
Due to State	$ 1,170							$ 1,170	$ 1,170
TC145 Liability							$ 177,104	$ 177,104	$ 217,134
Due to Other Governments	$ 0							$ 0	$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	$ 402							$ 402	$ 422
Interest							$ (49)	$ (49)	$ 72
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	$ 15,252	$ 0	$ 0	$ 0			$ 177,205	$ 192,457	$ 233,149
Civil							$ 508,804	$ 508,804	$ 633,017
Criminal							$ 1,918	$ 1,918	
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							$ 450,589	$ 450,589	$ 430,764
Trust Interest Payable							$ 6,752	$ 6,752	$ 6,551
Miscellaneous Trust									
Total Trust Deposits							$ 968,064	$ 968,064	$ 1,070,331
Accrued Payroll	$ 0							$ 0	$ 0
Benefits Payable	$ 161,251							$ 161,251	$ 40,874
Deferred Compensation Payable	$ 0							$ 0	$ 0
Deductions Payable	$ (26,100)							$ (26,100)	$ 1,030
Payroll Clearing	$ (115,642)							$ (115,642)	$ 2,010
Total Payroll Liabilities	$ 19,509							$ 19,509	$ 43,914
Revenue Collected in Advance	$ 2,200							$ 2,200	$ 1,375
Liabilities For Deposits	$ 12,288						$ 469	$ 12,757	$ 9,470
Jury Fees - Non-Interest							$ 1,350	$ 1,350	$ 2,400
Fees - Partial Payment & Overpayment									
Uncleared Collections	$ 0							$ 0	$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	$ 14,488						$ 1,819	$ 16,307	$ 13,245
Total Liabilities	$ 49,249	$ 0	$ 0	$ 0			$ 1,147,088	$ 1,196,338	$ 1,360,639
Total Fund Balance	$ 1,476,419	$ 522,484	$ (38,979)	$ 0				$ 1,959,924	$ 2,168,030
Total Liabilities and Fund Balance	$ 1,525,669	$ 522,484	$ (38,979)	$ 0			$ 1,147,088	$ 3,156,262	$ 3,528,669

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 2014/15									2013/14	
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Special Revenue									
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
REVENUES											
State Financing Sources											
Trial Court Trust Fund	$ 4,246,773	$ 24,055						$ 4,270,828	$ 6,848,149	$ 4,082,880	$ 6,484,392
Improvement and Modernization Fund									$ 23,701	$ (1,904)	$ 26,981
Judges' Compensation (45.25)											
Court Interpreter (45.45)	$ 93,924							$ 93,924	$ 169,523	$ 89,655	$ 176,790
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	$ 31,146							$ 31,146	$ 110,562	$ 50,612	$ 164,567
Other Miscellaneous	$ 213,119							$ 213,119	$ 213,119	$ 213,119	$ 213,119
	$ 4,584,962	$ 24,055						$ 4,609,017	$ 7,365,054	$ 4,434,362	$ 7,065,849
Grants											
AB 1058 Commissioner/Facilitator			$ (15,936)					$ (15,936)	$ 403,136	$ 138,972	$ 403,136
Other AOC Grants			$ 0					$ 0	$ 42,192	$ 3,816	$ 42,192
Non-AOC Grants											
			$ (15,936)					$ (15,936)	$ 445,328	$ 142,787	$ 445,328
Other Financing Sources											
Interest Income	$ 1,029	$ 266						$ 1,295	$ 2,000	$ 1,114	$ 6,000
Investment Income											
Donations											
Local Fees	$ 52,925	$ 29,574						$ 82,499	$ 241,040	$ 102,486	$ 219,615
Non-Fee Revenues		$ 18,434						$ 18,434	$ 20,000	$ 0	$ 27,630
Enhanced Collections		$ 69,893						$ 69,893	$ 115,428	$ 66,089	$ 123,452
Escheatment											
Prior Year Revenue											
County Program - Restricted		$ 1,943						$ 1,943	$ 119,102	$ 9,602	$ 52,800
Reimbursement Other	$ 5,556							$ 5,556	$ 11,200	$ 3,264	$ 15,900
Sale of Fixed Assets											
Other Miscellaneous	$ 2,571							$ 2,571	$ 6,700	$ 4,747	
	$ 62,081	$ 120,110						$ 182,191	$ 515,470	$ 187,203	$ 445,597
Total Revenues	$ 4,647,043	$ 144,165	$ (15,936)					$ 4,775,273	$ 8,325,852	$ 4,764,352	$ 7,956,774
EXPENDITURES											
Personal Services											
Salaries - Permanent	$ 1,930,168	$ 40,384						$ 1,970,552	$ 4,537,320	$ 1,910,032	$ 3,479,018
Temp Help											
Overtime	$ 465							$ 465		$ 391	
Staff Benefits	$ 935,553	$ 20,701						$ 956,254	$ 2,246,726	$ 898,287	$ 2,894,462
	$ 2,866,186	$ 61,085						$ 2,927,271	$ 6,784,046	$ 2,808,710	$ 6,373,480
Operating Expenses and Equipment											
General Expense	$ 89,359	$ 642	$ 27					$ 90,028	$ 294,111	$ 74,452	$ 292,159
Printing	$ 2,994							$ 2,994	$ 27,825	$ 3,515	$ 14,480
Telecommunications	$ 31,874							$ 31,874	$ 101,425	$ 36,039	$ 75,999
Postage	$ 22,796	$ 2,666						$ 25,462	$ 61,314	$ 28,170	$ 65,392
Insurance	$ 3,288							$ 3,288	$ 3,550	$ 3,459	$ 3,300
In-State Travel	$ 8,057		$ 1,340					$ 9,397	$ 31,634	$ 10,926	$ 27,358
Out-of-State Travel											
Training	$ 475		$ 545					$ 1,020	$ 5,830	$ 4,130	$ 3,245
Security Services	$ 8,664							$ 8,664	$ 17,750	$ 8,666	$ 17,650
Facility Operations	$ 33,526							$ 33,526	$ 178,532	$ (7,728)	$ 121,563
Utilities											
Contracted Services	$ 281,503	$ 5,000	$ 21,131					$ 307,634	$ 738,949	$ 379,291	$ 1,015,208
Consulting and Professional Services	$ 3,885							$ 3,885	$ 12,575	$ 6,045	$ 9,025
Information Technology	$ 141,321	$ 1,462						$ 142,782	$ 321,259	$ 263,752	$ 382,883
Major Equipment									$ 10,000	$ 152,433	$ 130,500
Other Items of Expense											
	$ 627,741	$ 9,770	$ 23,043					$ 660,554	$ 1,804,754	$ 963,150	$ 2,158,762
Special Items of Expense											
Grand Jury											
Jury Costs	$ 29,770							$ 29,770	$ 58,645	$ 28,659	$ 64,900
Judgements, Settlements and Claims											
Debt Service											
Other	$ 0							$ 0			
Capital Costs											
Internal Cost Recovery	$ (4,038)	$ 4,038						$ 0	$ 0	$ 0	$ 0
Prior Year Expense Adjustment											
	$ 25,731	$ 4,038						$ 29,770	$ 58,645	$ 28,659	$ 64,900
Total Expenditures	$ 3,519,659	$ 74,893	$ 23,043					$ 3,617,595	$ 8,647,445	$ 3,800,518	$ 8,597,142
Excess (Deficit) of Revenues Over Expenditures	$ 1,127,384	$ 69,272	$ (38,979)					$ 1,157,678	$ (321,593)	$ 963,834	$ (640,368)
Operating Transfers In (Out)									$ 0		$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	$ 349,035	$ 453,212	$ 0	$ 0				$ 802,247	$ 802,247	$ 1,204,195	$ 1,204,195
Ending Balance (Deficit)	$ 1,476,419	$ 522,484	$ (38,979)	$ 0				$ 1,959,925	$ 480,654	$ 2,168,030	$ 563,827

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

	For the month ended December									
	Fiscal Year 2014/15								2013/14	
	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	$ 778,214	$ 157,130					$ 935,343	$ 2,392,719	$ 986,183	$ 2,347,821
Traffic & Other Infractions	$ 134,220	$ 20,340					$ 154,561	$ 365,913	$ 130,081	$ 251,165
Other Criminal Cases	$ 194,794	$ 3,029					$ 197,823	$ 484,045	$ 185,974	$ 463,527
Civil	$ 192,843	$ 3,137					$ 195,981	$ 398,653	$ 162,145	$ 357,932
Family & Children Services	$ 542,567	$ 82,485					$ 625,052	$ 1,375,373	$ 528,383	$ 1,283,722
Probate, Guardianship & Mental Health Services	$ 53,658	$ 52,104					$ 105,762	$ 280,763	$ 105,765	$ 299,318
Juvenile Dependency Services	$ 37,160						$ 37,160	$ 85,401	$ 32,694	$ 89,351
Juvenile Delinquency Services	$ 54,940	$ 234					$ 55,173	$ 115,036	$ 53,321	$ 126,912
Other Court Operations	$ 136,061	$ 26,602					$ 162,663	$ 376,876	$ 159,945	$ 363,775
Court Interpreters	$ 58,272	$ 21,316					$ 79,589	$ 169,525	$ 70,810	$ 180,069
Jury Services	$ 42,502	$ 21,286	$ 29,770				$ 93,557	$ 223,633	$ 85,243	$ 226,035
Security		$ 8,664					$ 8,664	$ 77,750	$ 8,666	$ 19,645
Trial Court Operations Program	$ 2,225,231	$ 396,327	$ 29,770				$ 2,651,328	$ 6,345,687	$ 2,509,210	$ 6,009,272
Enhanced Collections	$ 70,771	$ 4,770			$ 4,038		$ 79,579	$ 116,237	$ 69,600	$ 151,753
Other Non-Court Operations	$ 34,041	$ 13,667					$ 47,708	$ 297,141	$ 99,119	$ 266,828
Non-Court Operations Program	$ 104,812	$ 18,437			$ 4,038		$ 127,287	$ 413,378	$ 168,719	$ 418,581
Executive Office	$ 176,728	$ 793					$ 177,522	$ 417,437	$ 176,130	$ 395,946
Fiscal Services	$ 74,280	$ 21,252					$ 95,532	$ 308,137	$ 135,537	$ 381,847
Human Resources	$ 175,322	$ 3,266	$ 0				$ 178,588	$ 164,493	$ 181,947	$ 273,434
Business & Facilities Services	$ 18,391	$ 92,827			$ (4,038)		$ 107,180	$ 302,586	$ 128,295	$ 174,489
Information Technology	$ 152,506	$ 127,652					$ 280,158	$ 695,727	$ 500,680	$ 943,573
Court Administration Program	$ 597,228	$ 245,790	$ 0		$ (4,038)		$ 838,980	$ 1,888,380	$ 1,122,589	$ 2,169,289
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	$ 2,927,271	$ 660,554	$ 29,770		$ 0		$ 3,617,595	$ 8,647,445	$ 3,800,518	$ 8,597,142