

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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.

Robert Oliver

Signature of Presiding Judge or Court Executive

August 28, 2024 | 10:00:13 AM PDT

Date

Sonoma

Court

2023-24 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sonoma

Court

2023-24 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Sonoma

Court

2023-24 Q4

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	193.80	155.50	163.50	161.50	169.49

¹ Total Authorized Positions should reflect the amount submitted on the court’s Schedule 7A for the reporting fiscal year.

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

	For the month ended June								2022/23	
	Fiscal Year 2023/24							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Grant							
	Non-Grant	Grant								
ASSETS										
Operations	\$ (5,767,987)	\$ 2,983,756	\$ 0				\$ 102,472	\$ (2,681,759)	\$ (2,980,982)	
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ (5,741)	
Jury										
Revolving	\$ 15,000							\$ 15,000	\$ 15,000	
Other										
Distribution							\$ 0	\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (1,984,089)	\$ (1,984,089)	\$ (28,808)	
Credit Card										
Cash on Hand	\$ 7,950							\$ 7,950	\$ 7,950	
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Cash Outside of the JCC										
Cash Held with the JCC										
Cash Equivalents	\$ 9,073,025						\$ 7,612,809	\$ 16,685,834	\$ 14,722,313	
Total Cash and Cash Equivalents	\$ 3,327,988	\$ 2,983,756	\$ 0				\$ 5,731,192	\$ 12,042,936	\$ 11,729,731	
Short-Term Investment										
Investments							\$ 0	\$ 0	\$ 0	
Total Investments							\$ 0	\$ 0	\$ 0	
Accrued Revenue	\$ 1,293	\$ 4,699						\$ 5,993	\$ 4,425	
Accounts Receivable - General	\$ 11,150							\$ 11,150		
Dishonored Checks										
Due From Employee	\$ 99,670							\$ 99,670	\$ 131,310	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 77,272						\$ 0	\$ 77,272	\$ 184,534	
Due From Other Governments	\$ 4,358	\$ 21,977	\$ 0					\$ 26,335	\$ 56,819	
Due From Other Courts										
Due From State	\$ 1,197,402	\$ 31,275	\$ 93,489					\$ 1,322,166	\$ 242,416	
Trust Due To/From							\$ 758	\$ 758	\$ 8,578	
Distribution Due To/From							\$ 0	\$ 0	\$ 11	
Civil Filing Fee Due To/From										
General Due To/From	\$ 10,002							\$ 10,002	\$ 4,015	
Total Receivables	\$ 1,401,148	\$ 57,952	\$ 93,489				\$ 758	\$ 1,553,347	\$ 632,108	
Prepaid Expenses - General	\$ 675,284							\$ 675,284	\$ 606,132	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 675,284							\$ 675,284	\$ 606,132	
Other Assets										
Total Other Assets										
Total Assets	\$ 5,404,420	\$ 3,041,707	\$ 93,489				\$ 5,731,950	\$ 14,271,566	\$ 12,967,972	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 291,756	\$ 108,655	\$ 1,372					\$ 401,784	\$ 400,718	
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 3,917	
Due to Other Funds	\$ 310	\$ 2,436	\$ 74,836				\$ 10,450	\$ 88,032	\$ 197,138	
Due to Other Courts										
Due to State	\$ 996,893	\$ 35,012						\$ 1,031,905	\$ 236,517	
TC145 Liability							\$ 377,409	\$ 377,409	\$ 448,144	
Due to Other Governments										
AB145 Due to Other Government Agency							\$ 801,215	\$ 801,215	\$ 699,568	
Due to Other Public Agencies										
Sales and Use Tax	\$ 12,372							\$ 12,372	\$ 11,322	
Interest							\$ 1,293	\$ 1,293	\$ 1,275	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 1,301,331	\$ 146,103	\$ 76,208				\$ 1,190,367	\$ 2,714,010	\$ 1,998,601	
Civil							\$ 3,632,194	\$ 3,632,194	\$ 3,772,219	
Criminal							\$ 290,769	\$ 290,769	\$ 188,194	
Unreconciled - Civil and Criminal							\$ 29,731	\$ 29,731	\$ 29,731	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 353,287	\$ 353,287	\$ 219,682	
Miscellaneous Trust										
Total Trust Deposits							\$ 4,305,980	\$ 4,305,980	\$ 4,209,826	
Accrued Payroll	\$ 1,830,795	\$ 9,941	\$ 16,787					\$ 1,857,523	\$ 1,748,906	
Benefits Payable	\$ 6,949						\$ 0	\$ 6,949	\$ 52,621	
Deferred Compensation Payable	\$ 867							\$ 867	\$ 100	
Deductions Payable	\$ 4,010							\$ 4,010	\$ 1,553	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 1,842,622	\$ 9,941	\$ 16,787				\$ 0	\$ 1,869,350	\$ 1,803,180	
Revenue Collected in Advance	\$ 62,000	\$ 0						\$ 62,000	\$ 265,812	
Liabilities For Deposits	\$ 124,670	\$ 1,000	\$ 494				\$ 71,125	\$ 197,289	\$ 182,204	
Jury Fees - Non-Interest							\$ 128,308	\$ 128,308	\$ 112,378	
Fees - Partial Payment & Overpayment	\$ 0						\$ 36,169	\$ 36,169	\$ 42,054	
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 186,670	\$ 1,000	\$ 494				\$ 235,602	\$ 423,766	\$ 602,447	
Total Liabilities	\$ 3,330,623	\$ 157,044	\$ 93,489				\$ 5,731,950	\$ 9,313,106	\$ 8,614,053	
Total Fund Balance	\$ 2,073,797	\$ 2,884,663	\$ 0					\$ 4,958,460	\$ 4,353,918	
Total Liabilities and Fund Balance	\$ 5,404,420	\$ 3,041,707	\$ 93,489				\$ 5,731,950	\$ 14,271,566	\$ 12,967,972	

Superior Court of California, County of Sonoma
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended June											
Fiscal Year 2023/24										2022/23	
	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	\$ 31,560,622	\$ 73,822					\$ 31,634,444	\$ 30,540,732	\$ 29,165,183	\$ 28,981,118	
Improvement and Modernization Fund	\$ 122,631						\$ 122,631	\$ 202,421	\$ 80,694	\$ 112,194	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,698,992						\$ 1,698,992	\$ 1,682,211	\$ 1,689,308	\$ 1,689,308	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 732,925						\$ 732,925	\$ 476,198	\$ 601,077	\$ 465,298	
Other Miscellaneous	\$ 1,172,049	\$ 929,420					\$ 2,101,469	\$ 2,136,481	\$ 1,964,074	\$ 2,224,854	
	\$ 35,287,219	\$ 1,003,242					\$ 36,290,462	\$ 35,038,043	\$ 33,500,335	\$ 33,472,772	
Grants											
AB 1058 Commissioner/Facilitator			\$ 267,521				\$ 267,521	\$ 359,230	\$ 322,131	\$ 643,156	
Other Judicial Council Grants			\$ 16,870				\$ 16,870	\$ 763	\$ 34,556		
Non-Judicial Council Grants											
			\$ 284,391				\$ 284,391	\$ 359,993	\$ 356,687	\$ 643,156	
Other Financing Sources											
Interest Income	\$ 482,360	\$ 181,051					\$ 663,410	\$ 462,915	\$ 507,059	\$ 37,990	
Investment Income											
Donations											
Local Fees	\$ 38,557	\$ 100,819					\$ 139,376	\$ 132,550	\$ 132,541	\$ 116,535	
Non-Fee Revenues											
Enhanced Collections		\$ 0					\$ 0	\$ 1,260	\$ 1,256	\$ 3,540	
Escheatment											
Prior Year Revenue	\$ (564,439)	\$ 2,579					\$ (561,860)		\$ (542,918)		
County Program - Restricted		\$ 6,202					\$ 6,202	\$ 5,930	\$ 5,927	\$ 5,375	
Reimbursement Other	\$ 83,962						\$ 83,962	\$ 35,030	\$ 35,026	\$ 13,830	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,568						\$ 2,568	\$ 3,025	\$ 3,221	\$ 3,610	
	\$ 43,007	\$ 290,651					\$ 333,658	\$ 640,710	\$ 142,112	\$ 180,880	
Total Revenues	\$ 35,330,226	\$ 1,293,893	\$ 284,391				\$ 36,908,511	\$ 36,038,746	\$ 33,999,134	\$ 34,296,808	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 14,341,219	\$ 159,970	\$ 142,182				\$ 14,643,370	\$ 14,269,476	\$ 13,779,986	\$ 13,038,562	
Temp Help											
Overtime	\$ 41,006		\$ 565				\$ 41,571	\$ 25,000	\$ 216,417	\$ 228,617	
Staff Benefits	\$ 13,530,226	\$ 69,456	\$ 101,762				\$ 13,701,443	\$ 14,535,606	\$ 13,895,062	\$ 15,036,213	
	\$ 27,912,451	\$ 229,426	\$ 244,508				\$ 28,386,385	\$ 28,830,082	\$ 27,891,465	\$ 28,303,392	
Operating Expenses and Equipment											
General Expense	\$ 481,339	\$ 0	\$ 3,914				\$ 485,253	\$ 488,354	\$ 571,561	\$ 818,189	
Printing	\$ 96,915		\$ 695				\$ 97,610	\$ 48,805	\$ 98,423	\$ 74,675	
Telecommunications	\$ 154,561		\$ 952				\$ 155,514	\$ 153,515	\$ 368,518	\$ 233,105	
Postage	\$ 139,627	\$ 0	\$ 478				\$ 140,105	\$ 145,735	\$ 145,540	\$ 114,255	
Insurance	\$ 15,233						\$ 15,233	\$ 13,420	\$ 13,026	\$ 12,070	
In-State Travel	\$ 23,929		\$ 3,049				\$ 26,978	\$ 21,610	\$ 17,221	\$ 13,740	
Out-of-State Travel											
Training	\$ 4,885		\$ 2,500				\$ 7,385	\$ 55,950	\$ 6,027	\$ 45,375	
Security Services	\$ 548,763						\$ 548,763	\$ 578,800	\$ 501,062	\$ 520,000	
Facility Operations	\$ 234,045						\$ 234,045	\$ 336,835	\$ 158,735	\$ 151,395	
Utilities	\$ 53						\$ 53			\$ 100	
Contracted Services	\$ 4,010,169	\$ 754,312	\$ 248				\$ 4,764,729	\$ 3,581,164	\$ 3,452,925	\$ 2,857,098	
Consulting and Professional Services	\$ 113,662						\$ 113,662	\$ 93,948	\$ 78,520	\$ 79,474	
Information Technology	\$ 945,449		\$ 328				\$ 945,777	\$ 1,063,077	\$ 744,230	\$ 1,443,520	
Major Equipment	\$ 137,613						\$ 137,613	\$ 125,698	\$ 20,867	\$ 150,000	
Other Items of Expense	\$ 5,641						\$ 5,641	\$ 3,775	\$ 3,762	\$ 5,075	
	\$ 6,911,884	\$ 754,312	\$ 12,164				\$ 7,678,360	\$ 6,710,686	\$ 6,180,418	\$ 6,518,071	
Special Items of Expense											
Grand Jury	\$ 471						\$ 471	\$ 4,501	\$ 4,501	\$ 7,585	
Jury Costs	\$ 241,448						\$ 241,448	\$ 174,396	\$ 174,631	\$ 131,590	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (91,008)	\$ 45,481	\$ 45,528				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (2,679)		\$ (16)				\$ (2,695)		\$ (10)		
	\$ 148,232	\$ 45,481	\$ 45,512				\$ 239,224	\$ 178,897	\$ 179,122	\$ 139,175	
Total Expenditures	\$ 34,972,567	\$ 1,029,219	\$ 302,184				\$ 36,303,969	\$ 35,719,665	\$ 34,251,005	\$ 34,960,638	
Excess (Deficit) of Revenues Over Expenditures	\$ 357,660	\$ 264,674	\$ (17,792)				\$ 604,542	\$ 319,081	\$ (251,871)	\$ (663,830)	
Operating Transfers In (Out)	\$ (17,792)		\$ 17,792				\$ 0		\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,733,930	\$ 2,619,988	\$ 0				\$ 4,353,918	\$ 4,353,918	\$ 4,605,790	\$ 4,605,790	
Ending Balance (Deficit)	\$ 2,073,797	\$ 2,884,663	\$ 0				\$ 4,958,460	\$ 4,672,999	\$ 4,353,918	\$ 3,941,960	

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

For the month ended June

Fiscal Year 2023/24

2022/23

	Personnel 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	\$ 11,063,550	\$ 1,026,487			\$ 26,905	\$ (3,684)	\$ 12,113,258	\$ 12,930,322	\$ 11,597,425	\$ 12,084,407
Traffic & Other Infractions	\$ 742,363	\$ 194,056				\$ 4,487	\$ 940,906	\$ 1,215,200	\$ 896,883	\$ 905,830
Other Criminal Cases	\$ 1,743,267	\$ 724,254			\$ 45,481	\$ 4,425	\$ 2,517,427	\$ 2,563,527	\$ 2,780,504	\$ 2,962,196
Civil	\$ 1,372,108	\$ 181,063				\$ (4,650)	\$ 1,548,521	\$ 1,599,308	\$ 1,564,848	\$ 1,783,735
Family & Children Services	\$ 2,703,843	\$ 572,462			\$ 18,623	\$ (8,299)	\$ 3,286,629	\$ 3,571,554	\$ 2,984,983	\$ 2,995,940
Probate, Guardianship & Mental Health Services	\$ 1,048,306	\$ 80,523				\$ (1,626)	\$ 1,127,202	\$ 934,723	\$ 744,483	\$ 761,094
Juvenile Dependency Services	\$ 412,076	\$ 49,832				\$ (69)	\$ 461,839	\$ 413,559	\$ 227,706	\$ 173,711
Juvenile Delinquency Services	\$ 252,955	\$ 106,029				\$ (1,129)	\$ 357,855	\$ 374,733	\$ 280,357	\$ 172,109
Other Court Operations	\$ 2,291,116	\$ 1,104,954				\$ 1,531	\$ 3,397,601	\$ 4,505,197	\$ 3,116,176	\$ 3,844,501
Court Interpreters	\$ 178,849	\$ 2,284,772					\$ 2,463,621	\$ 1,482,652	\$ 1,907,460	\$ 1,473,023
Jury Services	\$ 128,775	\$ 142,100	\$ 241,448			\$ (134)	\$ 512,188	\$ 335,658	\$ 413,173	\$ 227,775
Security		\$ 581,850					\$ 581,850		\$ 497,665	
Trial Court Operations Program	\$ 21,937,208	\$ 7,048,382	\$ 241,448		\$ 91,008	\$ (9,150)	\$ 29,308,897	\$ 29,926,433	\$ 27,011,663	\$ 27,384,321
Enhanced Collections		\$ 0					\$ 0	\$ 1,260	\$ 1,256	\$ 3,540
Other Non-Court Operations										
Non-Court Operations Program		\$ 0					\$ 0	\$ 1,260	\$ 1,256	\$ 3,540
Executive Office	\$ 694,671	\$ 7,862	\$ 471			\$ 0	\$ 703,003	\$ 749,542	\$ 666,388	\$ 824,619
Fiscal Services	\$ 904,405	\$ 81,226			\$ (91,008)	\$ 1,780	\$ 896,402	\$ 868,528	\$ 754,268	\$ 725,741
Human Resources	\$ 3,110,882	\$ 40,189				\$ 2,280	\$ 3,153,352	\$ 1,824,081	\$ 3,929,718	\$ 2,518,264
Business & Facilities Services	\$ 93,146	\$ 61,635				\$ 853	\$ 155,634	\$ 251,865	\$ 217,580	\$ 302,013
Information Technology	\$ 1,646,073	\$ 439,067				\$ 1,541	\$ 2,086,681	\$ 2,097,956	\$ 1,670,133	\$ 3,202,140
Court Administration Program	\$ 6,449,177	\$ 629,978	\$ 471		\$ (91,008)	\$ 6,454	\$ 6,995,072	\$ 5,791,972	\$ 7,238,086	\$ 7,572,777
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 28,386,385	\$ 7,678,360	\$ 241,919		\$ 0	\$ (2,695)	\$ 36,303,969	\$ 35,719,665	\$ 34,251,005	\$ 34,960,638