

## 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*

April 25, 2023 | 9:41:58 AM PDT

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Signature of Presiding Judge or Court Executive

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Date

Sonoma

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Court

2023-24 Q3

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Fiscal Year and Ending Quarter

### QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sonoma

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Court

2023-24 Q3

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Fiscal Year and Ending Quarter

#### FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Sonoma

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Court

2023-24 Q3

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	215.30	156.50	155.50	154.00	

<sup>1</sup> 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 March								2021/22	
	Fiscal Year 2022/23							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								
<b>ASSETS</b>										
Operations	\$ (3,076,561)	\$ 3,058,767	\$ (58,691)				\$ 37,448	\$ (39,037)	\$ 34,579	
Payroll	\$ 21,775	\$ 0	\$ 0					\$ 21,775	\$ 6,223	
Jury										
Revolving	\$ 15,000							\$ 15,000	\$ 15,000	
Other										
Distribution							\$ 0	\$ 0	\$ 0	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (31,543)	\$ (31,543)	\$ (36,423)	
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 Equivalents	\$ 11,145,953						\$ 5,703,190	\$ 16,849,144	\$ 15,277,354	
Total Cash and Cash Equivalents	\$ 8,114,117	\$ 3,058,767	\$ (58,691)				\$ 5,709,095	\$ 16,823,288	\$ 15,304,683	
Short-Term Investment										
Investments							\$ 0	\$ 0	\$ 0	
Total Investments							\$ 0	\$ 0	\$ 0	
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ 77,388							\$ 77,388	\$ 76,739	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0	
Due From Other Governments	\$ 913	\$ 0	\$ 0					\$ 913	\$ 0	
Due From Other Courts										
Due From State	\$ 46,122	\$ 0	\$ 0					\$ 46,122	\$ 0	
Trust Due To/From							\$ 23,776	\$ 23,776	\$ 22,680	
Distribution Due To/From							\$ 11	\$ 11	\$ 3	
Civil Filing Fee Due To/From										
General Due To/From	\$ 16,201							\$ 16,201	\$ 26	
Total Receivables	\$ 140,624	\$ 0	\$ 0				\$ 23,787	\$ 164,411	\$ 99,448	
Prepaid Expenses - General	\$ 0							\$ 0	\$ (75,810)	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 0							\$ 0	\$ (75,810)	
Other Assets										
Total Other Assets										
Total Assets	\$ 8,254,741	\$ 3,058,767	\$ (58,691)				\$ 5,732,882	\$ 16,987,699	\$ 15,328,321	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 2,005	\$ (230)	\$ 0				\$ 0	\$ 1,775	\$ 150,109	
Due to Other Funds	\$ 2,766	\$ 0	\$ 0				\$ 37,223	\$ 39,988	\$ 22,709	
Due to Other Courts										
Due to State	\$ 192,493							\$ 192,493	\$ 0	
TC145 Liability							\$ 473,255	\$ 473,255	\$ 345,569	
Due to Other Governments							\$ 720,361	\$ 720,361	\$ 707,083	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 7,428							\$ 7,428	\$ 3,030	
Interest							\$ 20,406	\$ 20,406	\$ 527	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 204,692	\$ (230)	\$ 0				\$ 1,251,245	\$ 1,455,707	\$ 1,229,026	
Civil							\$ 3,862,934	\$ 3,862,934	\$ 4,266,848	
Criminal							\$ 227,023	\$ 227,023	\$ 238,427	
Unreconciled - Civil and Criminal							\$ 29,731	\$ 29,731	\$ 29,731	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 156,283	\$ 156,283	\$ 115,039	
Miscellaneous Trust										
Total Trust Deposits							\$ 4,275,970	\$ 4,275,970	\$ 4,650,045	
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Benefits Payable	\$ (260,188)						\$ 0	\$ (260,188)	\$ (152,131)	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 1,144							\$ 1,144	\$ (1,957)	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ (259,044)	\$ 0	\$ 0				\$ 0	\$ (259,044)	\$ (154,088)	
Revenue Collected in Advance	\$ 10,000	\$ 0						\$ 10,000	\$ 781,897	
Liabilities For Deposits	\$ 115,152	\$ 1,000	\$ 494				\$ 59,854	\$ 176,500	\$ 167,234	
Jury Fees - Non-Interest							\$ 112,671	\$ 112,671	\$ 109,308	
Fees - Partial Payment & Overpayment	\$ 4,644						\$ 33,141	\$ 37,785	\$ 26,061	
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 129,796	\$ 1,000	\$ 494				\$ 205,666	\$ 336,957	\$ 1,084,501	
Total Liabilities	\$ 75,444	\$ 770	\$ 494				\$ 5,732,882	\$ 5,809,590	\$ 6,809,484	
Total Fund Balance	\$ 8,179,297	\$ 3,057,997	\$ (59,185)					\$ 11,178,109	\$ 8,518,836	
Total Liabilities and Fund Balance	\$ 8,254,741	\$ 3,058,767	\$ (58,691)				\$ 5,732,882	\$ 16,987,699	\$ 15,328,321	

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 March											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 23,692,496	\$ 96,872					\$ 23,789,368	\$ 28,981,118	\$ 21,739,191	\$ 27,905,594	
Improvement and Modernization Fund	\$ 124,569						\$ 124,569	\$ 112,194	\$ 85,000	\$ 107,869	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,245,671						\$ 1,245,671	\$ 1,689,308	\$ 1,338,285	\$ 1,845,876	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 413,278						\$ 413,278	\$ 465,298	\$ 876,018	\$ 1,856,934	
Other Miscellaneous	\$ 1,172,049	\$ 1,052,805					\$ 2,224,854	\$ 2,224,854	\$ 1,886,293	\$ 1,172,049	
	<b>\$ 26,648,062</b>	<b>\$ 1,149,677</b>					<b>\$ 27,797,739</b>	<b>\$ 33,472,772</b>	<b>\$ 25,924,787</b>	<b>\$ 32,888,322</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 132,658				\$ 132,658	\$ 643,156	\$ 259,657	\$ 647,195	
Other Judicial Council Grants			\$ 17,660				\$ 17,660		\$ (10,983)		
Non-Judicial Council Grants											
			<b>\$ 150,318</b>				<b>\$ 150,318</b>	<b>\$ 643,156</b>	<b>\$ 248,674</b>	<b>\$ 647,195</b>	
Other Financing Sources											
Interest Income	\$ 276,030	\$ 73,016					\$ 349,046	\$ 37,990	\$ 11,007	\$ 40,075	
Investment Income											
Donations											
Local Fees	\$ 23,045	\$ 26,596					\$ 49,642	\$ 116,535	\$ 74,543	\$ 225,420	
Non-Fee Revenues											
Enhanced Collections		\$ (2,181)					\$ (2,181)	\$ 3,540	\$ (141,041)	\$ 8,280	
Escheatment											
Prior Year Revenue	\$ (542,918)						\$ (542,918)		\$ (260,924)	\$ (264,664)	
County Program - Restricted		\$ 3,350					\$ 3,350	\$ 5,375	\$ 2,800	\$ 4,755	
Reimbursement Other	\$ 22,214						\$ 22,214	\$ 13,830	\$ 10,443	\$ 5,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,312						\$ 2,312	\$ 3,610	\$ 1,939	\$ 2,815	
	<b>\$ (219,318)</b>	<b>\$ 100,781</b>					<b>\$ (118,537)</b>	<b>\$ 180,880</b>	<b>\$ (301,234)</b>	<b>\$ 22,181</b>	
<b>Total Revenues</b>	<b>\$ 26,428,745</b>	<b>\$ 1,250,458</b>	<b>\$ 150,318</b>				<b>\$ 27,829,520</b>	<b>\$ 34,296,808</b>	<b>\$ 25,872,227</b>	<b>\$ 33,557,698</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 9,374,525	\$ 93,608	\$ 134,853				\$ 9,602,986	\$ 13,038,562	\$ 9,265,104	\$ 12,947,421	
Temp Help											
Overtime	\$ 155,648						\$ 155,648	\$ 228,617	\$ 156,676		
Staff Benefits	\$ 7,951,923	\$ 49,419	\$ 67,519				\$ 8,068,861	\$ 15,036,213	\$ 8,140,396	\$ 14,739,647	
	<b>\$ 17,482,096</b>	<b>\$ 143,028</b>	<b>\$ 202,372</b>				<b>\$ 17,827,495</b>	<b>\$ 28,303,392</b>	<b>\$ 17,562,176</b>	<b>\$ 27,687,068</b>	
Operating Expenses and Equipment											
General Expense	\$ 287,987	\$ 200	\$ 4,774				\$ 292,961	\$ 818,189	\$ 253,056	\$ 795,574	
Printing	\$ 64,568	\$ 67	\$ 96				\$ 64,730	\$ 74,675	\$ 46,957	\$ 85,730	
Telecommunications	\$ 117,826	\$ 0	\$ 370				\$ 118,196	\$ 233,105	\$ 103,555	\$ 162,065	
Postage	\$ 91,766	\$ 118	\$ 259				\$ 92,143	\$ 114,255	\$ 70,781	\$ 130,915	
Insurance	\$ 12,731		\$ 295				\$ 13,026	\$ 12,070	\$ 12,063	\$ 11,000	
In-State Travel	\$ 6,856						\$ 6,856	\$ 13,740	\$ 3,700	\$ 14,240	
Out-of-State Travel											
Training	\$ 3,939		\$ 450				\$ 4,389	\$ 45,375	\$ 2,010	\$ 45,375	
Security Services	\$ 303,150						\$ 303,150	\$ 520,000	\$ 316,320	\$ 500,000	
Facility Operations	\$ 108,765		\$ 142				\$ 108,907	\$ 151,395	\$ 134,337	\$ 295,100	
Utilities								\$ 100	\$ 294	\$ 200	
Contracted Services	\$ 1,417,702	\$ 390,692					\$ 1,808,394	\$ 2,857,098	\$ 1,589,547	\$ 3,008,702	
Consulting and Professional Services	\$ 42,452						\$ 42,452	\$ 79,474	\$ 53,485	\$ 67,435	
Information Technology	\$ 445,475		\$ 744				\$ 446,219	\$ 1,443,520	\$ 573,344	\$ 857,941	
Major Equipment	\$ 0		\$ 0				\$ 0	\$ 150,000		\$ 150,000	
Other Items of Expense	\$ 2,938						\$ 2,938	\$ 5,075	\$ 3,863	\$ 5,010	
	<b>\$ 2,906,154</b>	<b>\$ 391,077</b>	<b>\$ 7,130</b>				<b>\$ 3,304,361</b>	<b>\$ 6,518,071</b>	<b>\$ 3,163,313</b>	<b>\$ 6,129,287</b>	
Special Items of Expense											
Grand Jury	\$ 4,501						\$ 4,501	\$ 7,585	\$ 2,284		
Jury Costs	\$ 120,853						\$ 120,853	\$ 131,590	\$ 100,693	\$ 33,400	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (10)						\$ (10)		\$ 14,847		
	<b>\$ 125,344</b>						<b>\$ 125,344</b>	<b>\$ 139,175</b>	<b>\$ 117,824</b>	<b>\$ 33,400</b>	
<b>Total Expenditures</b>	<b>\$ 20,513,594</b>	<b>\$ 534,105</b>	<b>\$ 209,502</b>				<b>\$ 21,257,201</b>	<b>\$ 34,960,638</b>	<b>\$ 20,843,313</b>	<b>\$ 33,849,755</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,915,151	\$ 716,353	\$ (59,185)				\$ 6,572,320	\$ (663,830)	\$ 5,028,914	\$ (292,057)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,264,146	\$ 2,341,644	\$ 0				\$ 4,605,790	\$ 4,605,790	\$ 3,489,922	\$ 3,489,922	
Ending Balance (Deficit)	<b>\$ 8,179,297</b>	<b>\$ 3,057,997</b>	<b>\$ (59,185)</b>				<b>\$ 11,178,109</b>	<b>\$ 3,941,960</b>	<b>\$ 8,518,836</b>	<b>\$ 3,197,865</b>	

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

For the month ended March

Fiscal Year 2022/23

2021/22

	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 7,279,740	\$ 645,550					\$ 7,925,291	\$ 12,084,407	\$ 7,538,915	\$ 12,263,394
Traffic & Other Infractions	\$ 473,869	\$ 71,360					\$ 545,229	\$ 905,830	\$ 634,975	\$ 833,403
Other Criminal Cases	\$ 1,299,519	\$ 358,624					\$ 1,658,144	\$ 2,962,196	\$ 2,348,982	\$ 3,377,045
Civil	\$ 1,118,326	\$ 9,664					\$ 1,127,990	\$ 1,783,735	\$ 1,151,366	\$ 1,874,627
Family & Children Services	\$ 1,891,153	\$ 167,064					\$ 2,058,217	\$ 2,995,940	\$ 2,104,312	\$ 3,429,725
Probate, Guardianship & Mental Health Services	\$ 516,894	\$ 15,266					\$ 532,160	\$ 761,094	\$ 322,500	\$ 474,235
Juvenile Dependency Services	\$ 111,370	\$ 942					\$ 112,312	\$ 173,711	\$ 1,892	\$ 75,025
Juvenile Delinquency Services	\$ 127,968	\$ 35,790					\$ 163,758	\$ 172,109	\$ 141,850	\$ 140,023
Other Court Operations	\$ 1,547,776	\$ 643,397					\$ 2,191,173	\$ 3,844,501	\$ 2,293,283	\$ 4,519,171
Court Interpreters	\$ 587,185	\$ 547,272					\$ 1,134,457	\$ 1,473,023	\$ 922,525	\$ 1,641,133
Jury Services	\$ 91,475	\$ 54,857	\$ 120,853				\$ 267,185	\$ 227,775	\$ 180,833	\$ 234,551
Security	\$ 55	\$ 314,173					\$ 314,229		\$ 326,895	\$ 10,024
Trial Court Operations Program	\$ 15,045,330	\$ 2,863,960	\$ 120,853				\$ 18,030,143	\$ 27,384,321	\$ 17,968,328	\$ 28,872,356
Enhanced Collections		\$ 1,001					\$ 1,001	\$ 3,540	\$ 3,393	\$ 8,280
Other Non-Court Operations										
Non-Court Operations Program		\$ 1,001					\$ 1,001	\$ 3,540	\$ 3,393	\$ 8,280
Executive Office	\$ 407,306	\$ 49,835	\$ 4,501				\$ 461,642	\$ 824,619	\$ 474,943	\$ 640,947
Fiscal Services	\$ 486,113	\$ 65,711					\$ 551,824	\$ 725,741	\$ 462,703	\$ 668,156
Human Resources	\$ 853,654	\$ 70,866					\$ 924,520	\$ 2,518,264	\$ 628,176	\$ 1,770,992
Business & Facilities Services	\$ 135,873	\$ 33,160				\$ (10)	\$ 169,023	\$ 302,013	\$ 325,184	\$ 463,735
Information Technology	\$ 899,218	\$ 219,829					\$ 1,119,047	\$ 3,202,140	\$ 980,587	\$ 1,425,289
Court Administration Program	\$ 2,782,165	\$ 439,401	\$ 4,501			\$ (10)	\$ 3,226,057	\$ 7,572,777	\$ 2,871,592	\$ 4,969,119
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 17,827,495	\$ 3,304,361	\$ 125,354			\$ (10)	\$ 21,257,201	\$ 34,960,638	\$ 20,843,313	\$ 33,849,755