

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



Date

Sonoma

Court

2019-2020 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

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

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 Sonoma
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended June									
Fiscal Year 2019/20									2018/19
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (3,228,783)	\$ 3,463,806	\$ 0				\$ 50,709	\$ 285,732	\$ (398,783)
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury Revolving	\$ 15,000							\$ 15,000	\$ 6,476
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (43,033)	\$ (43,033)	\$ (22,026)
Cash on Hand	\$ 7,950							\$ 7,950	\$ 7,950
Cash with County	\$ 0		\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 5,264,648						\$ 5,249,102	\$ 10,513,751	\$ 7,727,718
Total Cash and Cash Equivalents	\$ 2,058,815	\$ 3,463,806	\$ 0				\$ 5,256,779	\$ 10,779,400	\$ 7,321,336
Short-Term Investment Investments							\$ 0	\$ 0	\$ 0
Total Investments							\$ 0	\$ 0	\$ 0
Accrued Revenue	\$ 8,713	\$ 9,856	\$ 0				\$ 0	\$ 18,569	\$ 25,780
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 2,453							\$ 2,453	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 621,341						\$ 0	\$ 621,341	\$ 629,186
Due From Other Governments	\$ 55,067	\$ 185,058	\$ 29,714				\$ 0	\$ 269,838	\$ 323,590
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 115,900	\$ 27,488	\$ 540,274					\$ 683,662	\$ 766,023
Trust Due To/From							\$ 1,730	\$ 1,730	\$ 6,089
Distribution Due To/From							\$ 0	\$ 0	\$ 1
Civil Filing Fee Due To/From									
General Due To/From	\$ 137							\$ 137	\$ 2,753
Total Receivables	\$ 803,610	\$ 222,402	\$ 569,988				\$ 1,730	\$ 1,597,729	\$ 1,753,422
Prepaid Expenses - General	\$ 257,517							\$ 257,517	\$ 474,426
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 257,517							\$ 257,517	\$ 474,426
Other Assets									
Total Other Assets									
Total Assets	\$ 3,119,942	\$ 3,686,208	\$ 569,988				\$ 5,258,509	\$ 12,634,647	\$ 9,549,184
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 296,331	\$ 587,423	\$ 57,626					\$ 941,380	\$ 448,051
Accounts Payable - General	\$ 501,336	\$ 595	\$ 0				\$ 0	\$ 501,931	\$ 16,800
Due to Other Funds	\$ 0	\$ 140,790	\$ 480,551				\$ 1,867	\$ 623,207	\$ 638,029
Due to Other Courts									
Due to State	\$ 57,130							\$ 57,130	
TC145 Liability							\$ 231,406	\$ 231,406	\$ 539,879
Due to Other Governments							\$ 562,302	\$ 562,302	\$ 856,844
AB145 Due to Other Government Agency	\$ 0								
Due to Other Public Agencies									
Sales and Use Tax	\$ 142							\$ 142	\$ 142
Interest							\$ 10	\$ 10	\$ 714
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 0	\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 854,939	\$ 728,807	\$ 538,177				\$ 795,585	\$ 2,917,508	\$ 2,500,460
Civil	\$ 0						\$ 3,392,738	\$ 3,392,738	\$ 2,481,996
Criminal							\$ 729,101	\$ 729,101	\$ 546,658
Unreconciled - Civil and Criminal							\$ 29,731	\$ 29,731	\$ 29,731
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 130,665	\$ 130,665	\$ 93,296
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 4,282,235	\$ 4,282,235	\$ 3,151,681
Accrued Payroll	\$ 858,289	\$ 79,506	\$ 31,811					\$ 969,606	\$ 610,709
Benefits Payable	\$ 40,120						\$ 0	\$ 40,120	\$ 24,335
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 7,213							\$ 7,213	\$ 41,699
Payroll Clearing	\$ 1,234							\$ 1,234	\$ 1,300
Total Payroll Liabilities	\$ 906,856	\$ 79,506	\$ 31,811				\$ 0	\$ 1,018,173	\$ 678,043
Revenue Collected in Advance	\$ 0	\$ 846,208	\$ 0					\$ 846,208	\$ 0
Liabilities For Deposits	\$ 29,468	\$ 0					\$ 46,618	\$ 76,085	\$ 76,085
Jury Fees - Non-Interest	\$ 0						\$ 109,308	\$ 109,308	\$ 108,908
Fees - Partial Payment & Overpayment							\$ 24,763	\$ 24,763	\$ 21,895
Uncleared Collections							\$ 0	\$ 0	\$ 433,282
Other Miscellaneous Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Other Liabilities	\$ 29,468	\$ 846,208	\$ 0				\$ 180,689	\$ 1,056,366	\$ 640,170
Total Liabilities	\$ 1,791,263	\$ 1,654,522	\$ 569,988				\$ 5,258,509	\$ 9,274,282	\$ 6,970,354
Total Fund Balance	\$ 1,328,679	\$ 2,031,686	\$ 0					\$ 3,360,365	\$ 2,578,830
Total Liabilities and Fund Balance	\$ 3,119,942	\$ 3,686,208	\$ 569,988				\$ 5,258,509	\$ 12,634,647	\$ 9,549,184

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 2019/20										2018/19	
	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	\$ 20,674,533	\$ 106,384					\$ 20,780,917	\$ 24,627,438	\$ 18,366,651	\$ 24,340,140	
Improvement and Modernization Fund	\$ (18,033)						\$ (18,033)	\$ 63,901	\$ (76)	\$ 63,901	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,267,775						\$ 1,267,775	\$ 1,382,715	\$ 1,042,794	\$ 1,156,603	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 343,778	\$ 1,832,464					\$ 2,176,242	\$ 491,117	\$ 224,987	\$ 464,897	
Other Miscellaneous	\$ 1,172,049						\$ 1,172,049	\$ 1,172,049	\$ 1,172,049	\$ 1,172,049	
	\$ 23,440,102	\$ 1,938,848					\$ 25,378,950	\$ 27,737,220	\$ 20,806,405	\$ 27,197,590	
Grants											
AB 1058 Commissioner/Facilitator			\$ 4,667				\$ 4,667	\$ 804,566	\$ 168,599	\$ 811,891	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 29,714	\$ (503)	\$ 56,586	
Non-Judicial Council Grants											
			\$ 4,667				\$ 4,667	\$ 834,280	\$ 168,096	\$ 868,477	
Other Financing Sources											
Interest Income	\$ 113,851	\$ 22,216					\$ 136,067	\$ 167,305	\$ 97,043	\$ 110,820	
Investment Income											
Donations											
Local Fees	\$ 101,316	\$ 37,666					\$ 138,982	\$ 316,350	\$ 187,609	\$ 342,465	
Non-Fee Revenues											
Enhanced Collections		\$ 605,236					\$ 605,236	\$ 1,544,548	\$ (15,082)	\$ 1,298,387	
Escheatment											
Prior Year Revenue	\$ (33)						\$ (33)	\$ 155,099	\$ 121,249	\$ 128,608	
County Program - Restricted	\$ (27,220)	\$ 5,402					\$ (21,818)	\$ 22,010	\$ (8,724)	\$ 23,050	
Reimbursement Other	\$ 116,292						\$ 116,292	\$ 2,138,865	\$ 50,022	\$ 129,035	
Sale of Fixed Assets											
Other Miscellaneous	\$ 445						\$ 445	\$ 2,200	\$ 298,794	\$ 298,092	
	\$ 304,651	\$ 670,520					\$ 975,171	\$ 4,346,377	\$ 730,911	\$ 2,330,457	
Total Revenues	\$ 23,744,753	\$ 2,609,368	\$ 4,667				\$ 26,358,788	\$ 32,917,877	\$ 21,705,412	\$ 30,396,524	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 8,428,105	\$ 481,789	\$ 277,926				\$ 9,187,820	\$ 12,860,884	\$ 8,729,676	\$ 11,573,925	
Temp Help											
Overtime	\$ 44,163	\$ 144	\$ 942				\$ 45,248		\$ 15,251		
Staff Benefits	\$ 7,357,474	\$ 365,935	\$ 167,305				\$ 7,890,714	\$ 13,411,372	\$ 7,677,374	\$ 12,912,708	
	\$ 15,829,742	\$ 847,868	\$ 446,172				\$ 17,123,782	\$ 26,272,256	\$ 16,422,301	\$ 24,486,633	
Operating Expenses and Equipment											
General Expense	\$ 409,959	\$ 3,591	\$ 2,695				\$ 416,244	\$ 657,005	\$ 223,278	\$ 469,390	
Printing	\$ 43,454	\$ 2,835	\$ 102				\$ 46,391	\$ 96,925	\$ 64,427	\$ 107,830	
Telecommunications	\$ 125,214	\$ 5,877	\$ 4,096				\$ 135,187	\$ 181,785	\$ 74,471	\$ 113,931	
Postage	\$ 79,400	\$ 5,645	\$ 72				\$ 85,117	\$ 140,270	\$ 86,959	\$ 121,745	
Insurance	\$ 8,853	\$ 398	\$ 281				\$ 9,532	\$ 7,840	\$ 7,842	\$ 6,460	
In-State Travel	\$ 7,705	\$ 738	\$ 4,532				\$ 12,975	\$ 22,280	\$ 14,508	\$ 19,180	
Out-of-State Travel	\$ 7,421						\$ 7,421	\$ 12,000	\$ 7,950	\$ 10,000	
Training	\$ 15,688	\$ 139	\$ 1,175				\$ 17,002	\$ 24,000	\$ 8,196	\$ 46,450	
Security Services	\$ 218,817						\$ 218,817	\$ 410,165	\$ 177,483	\$ 396,120	
Facility Operations	\$ 489,786	\$ 3,143					\$ 492,929	\$ 967,205	\$ 583,186	\$ 947,942	
Utilities	\$ 257						\$ 257	\$ 260	\$ 158	\$ 395	
Contracted Services	\$ 1,652,562	\$ 170,803	\$ (4,200)				\$ 1,819,165	\$ 2,360,640	\$ 1,820,071	\$ 1,689,376	
Consulting and Professional Services	\$ 35,954	\$ 948	\$ 85				\$ 36,988	\$ 59,281	\$ 37,173	\$ 57,176	
Information Technology	\$ 339,990	\$ 16,544	\$ (21,905)				\$ 334,629	\$ 738,320	\$ 319,178	\$ 722,911	
Major Equipment	\$ 85,315	\$ 4,008	\$ (19,256)				\$ 70,066	\$ 27,800		\$ 6,000	
Other Items of Expense	\$ 1,747						\$ 1,747	\$ 2,930	\$ 1,522	\$ 3,150	
	\$ 3,522,123	\$ 214,669	\$ (32,325)				\$ 3,704,467	\$ 5,708,706	\$ 3,426,402	\$ 4,718,056	
Special Items of Expense											
Grand Jury	\$ 0						\$ 0	\$ 1,000	\$ 0	\$ 2,125	
Jury Costs	\$ 139,696						\$ 139,696	\$ 174,975	\$ 116,644	\$ 147,355	
Judgements, Settlements and Claims	\$ 27,755						\$ 27,755	\$ 0	\$ 5,000		
Debt Service											
Other								\$ 500,000		\$ 1,000,000	
Capital Costs											
Internal Cost Recovery	\$ (164,155)	\$ 97,147	\$ 67,008				\$ 0	\$ 0	\$ 0	\$ (2)	
Prior Year Expense Adjustment											
	\$ 3,296	\$ 97,147	\$ 67,008				\$ 167,451	\$ 675,975	\$ 121,644	\$ 1,149,478	
Total Expenditures	\$ 19,355,161	\$ 1,159,684	\$ 480,855				\$ 20,995,700	\$ 32,656,937	\$ 19,970,348	\$ 30,354,167	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,389,592	\$ 1,449,684	\$ (476,189)				\$ 5,363,088	\$ 260,940	\$ 1,735,065	\$ 42,357	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 669,310	\$ 1,909,520	\$ 0				\$ 2,578,830	\$ 2,578,830	\$ 2,290,915	\$ 2,290,915	
Ending Balance (Deficit)	\$ 5,058,902	\$ 3,359,205	\$ (476,189)				\$ 7,941,918	\$ 2,839,770	\$ 4,025,980	\$ 2,333,272	

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

For the month ended June

Fiscal Year 2019/20 2018/19

	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	\$ 10,347,726	\$ 1,769,531	\$ 27,755		\$ 86,448		\$ 12,231,460	\$ 13,671,500	\$ 12,265,439	\$ 12,035,271
Traffic & Other Infractions	\$ 677,667	\$ 122,973					\$ 800,640	\$ 779,714	\$ 805,380	\$ 946,006
Other Criminal Cases	\$ 2,178,726	\$ 976,565			\$ 120,288		\$ 3,275,580	\$ 1,559,551	\$ 1,321,159	\$ 1,400,822
Civil	\$ 1,368,439	\$ 11,041					\$ 1,379,480	\$ 1,302,831	\$ 1,116,439	\$ 1,281,346
Family & Children Services	\$ 2,492,442	\$ 178,160			\$ 33,008		\$ 2,703,610	\$ 2,981,832	\$ 2,469,902	\$ 2,801,819
Probate, Guardianship & Mental Health Services	\$ 544,588	\$ 1,849					\$ 546,437	\$ 464,214	\$ 484,226	\$ 428,708
Juvenile Dependency Services	\$ 78,299	\$ 5,436					\$ 83,735	\$ 115,516	\$ 114,705	\$ 111,069
Juvenile Delinquency Services	\$ 130,088	\$ 85,715					\$ 215,803	\$ 225,387	\$ 222,816	\$ 194,740
Other Court Operations	\$ 1,966,461	\$ 1,101,947	\$ 0				\$ 3,068,408	\$ 3,376,536	\$ 2,798,019	\$ 2,764,776
Court Interpreters	\$ 904,496	\$ 895,074					\$ 1,799,570	\$ 1,682,295	\$ 1,665,141	\$ 1,484,596
Jury Services	\$ 6,974	\$ 67,859	\$ 155,620				\$ 230,453	\$ 307,410	\$ 318,428	\$ 275,516
Security		\$ 446,222					\$ 446,222	\$ 411,189	\$ 409,368	
Trial Court Operations Program	\$ 20,695,906	\$ 5,662,373	\$ 183,375		\$ 239,745		\$ 26,781,399	\$ 26,877,975	\$ 23,991,023	\$ 23,724,669
Enhanced Collections	\$ 876,327	\$ 106,594			\$ 150,216		\$ 1,133,138	\$ 1,260,963	\$ 1,275,859	\$ 1,298,386
Other Non-Court Operations		\$ 5,000					\$ 5,000	\$ 8,400	\$ 6,750	\$ 4,500
Non-Court Operations Program	\$ 876,327	\$ 111,594			\$ 150,216		\$ 1,138,138	\$ 1,269,363	\$ 1,282,609	\$ 1,302,886
Executive Office	\$ 571,081	\$ 39,541	\$ 0				\$ 610,622	\$ 722,581	\$ 545,798	\$ 590,762
Fiscal Services	\$ 712,883	\$ 144,201			\$ (389,961)		\$ 467,122	\$ 505,063	\$ 461,216	\$ 495,621
Human Resources	\$ 626,996	\$ 45,017	\$ 500,000				\$ 1,172,013	\$ 1,277,692	\$ 1,334,854	\$ 1,639,010
Business & Facilities Services	\$ 393,709	\$ 42,865					\$ 436,574	\$ 414,229	\$ 391,392	\$ 451,236
Information Technology	\$ 1,056,209	\$ 148,050					\$ 1,204,259	\$ 1,590,034	\$ 1,519,711	\$ 2,149,983
Court Administration Program	\$ 3,360,878	\$ 419,673	\$ 500,000		\$ (389,961)		\$ 3,890,590	\$ 4,509,599	\$ 4,252,971	\$ 5,326,612
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 24,933,111	\$ 6,193,641	\$ 683,375		\$ 0		\$ 31,810,127	\$ 32,656,937	\$ 29,526,603	\$ 30,354,167

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Sonoma

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	257,517	-	257,517	-	-	-	-	-	257,517	
Restricted	177,322	-	177,322	2,031,685	-	-	-	-	2,209,007	
Committed	-	-	-	-	-	-	-	-	-	
Assigned	893,842	-	893,842	-	-	-	-	-	893,842	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 1,328,680	\$ -	\$ 1,328,680	\$ 2,031,685	\$ -	\$ -	\$ -	\$ -	\$ 3,360,365	