

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

8-15-13
Date

Sonoma

Court

12-13 Q4

Fiscal Year and Ending Quarter

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

For the month ended June									
Fiscal Year 2012/13									2011/12
	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	\$ (1,160,446)	\$ 1,102,575	\$ 0				\$ 4,663,298	\$ 4,605,427	\$ (242,816)
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury									
Revolving	\$ 14,983							\$ 14,983	\$ 15,000
Other									
Distribution	\$ 0						\$ 0	\$ 0	\$ 335,428
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (76,716)	\$ (76,716)	\$ 1,879,999
Credit Card									
Cash on Hand	\$ 8,000							\$ 8,000	\$ 8,000
Cash with County	\$ 0		\$ 0					\$ 0	\$ 0
Cash Outside of the AOC									
Total Cash	\$ (1,137,463)	\$ 1,102,575	\$ 0				\$ 4,586,582	\$ 4,551,694	\$ 1,995,611
Short Term Investment	\$ 5,490,371						\$ 906,611	\$ 6,396,981	\$ 8,543,749
Investment in Financial Institution							\$ 4,483,006	\$ 4,483,006	\$ 2,669,488
Total Investments	\$ 5,490,371						\$ 5,389,616	\$ 10,879,987	\$ 11,213,237
Accrued Revenue	\$ 9,102	\$ 538	\$ 0				\$ 0	\$ 9,640	\$ 23,169
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 11,383							\$ 11,383	\$ 2,022
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 466,051						\$ 0	\$ 466,051	\$ 642,101
Due From Other Governments	\$ 44,509	\$ 80,820	\$ 534,394					\$ 659,723	\$ 855,549
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 364,244	\$ 31,959						\$ 396,202	\$ 374,039
Trust Due To/From							\$ 210	\$ 210	\$ 6,800
Distribution Due To/From							\$ 0	\$ 0	\$ 51
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,636							\$ 1,636	\$ 1,236
Total Receivables	\$ 896,925	\$ 113,317	\$ 534,394				\$ 210	\$ 1,544,845	\$ 1,904,965
Prepaid Expenses - General	\$ 28,700							\$ 28,700	\$ 6,875
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 28,700							\$ 28,700	\$ 6,875
Other Assets									
Total Other Assets									
Total Assets	\$ 5,278,532	\$ 1,215,892	\$ 534,394				\$ 9,976,408	\$ 17,005,226	\$ 15,120,689
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 367,880	\$ 21,410	\$ 23,181					\$ 412,470	\$ 322,764
Accounts Payable - General	\$ 33,462	\$ 90	\$ 12,017				\$ 6,000	\$ 51,569	\$ 108,488
Due to Other Funds	\$ 100	\$ 15,561	\$ 450,491				\$ 1,746	\$ 467,897	\$ 650,188
Due to Other Courts									
Due to State									
TC145 Liability							\$ 667,729	\$ 667,729	\$ 582,258
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 272,039	\$ 272,039	\$ 328,630
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 15	\$ 15	\$ 62
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 401,442	\$ 37,060	\$ 485,688				\$ 947,528	\$ 1,871,718	\$ 1,992,388
Civil							\$ 3,464,882	\$ 3,464,882	\$ 1,230,294
Criminal							\$ 925,577	\$ 925,577	\$ 428,835
Unreconciled - Civil and Criminal							\$ 30,055	\$ 30,055	\$ 47,850
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 6,087	\$ 6,087	\$ 4,136
Miscellaneous Trust									
Total Trust Deposits							\$ 4,426,601	\$ 4,426,601	\$ 1,711,114
Accrued Payroll	\$ 950,466	\$ 52,710	\$ 48,706					\$ 1,051,882	\$ 1,283,399
Benefits Payable	\$ (8,916)						\$ 4,483,006	\$ 4,474,090	\$ 2,362,807
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 16,917							\$ 16,917	\$ 155,075
Payroll Clearing									\$ 0
Total Payroll Liabilities	\$ 958,468	\$ 52,710	\$ 48,706				\$ 4,483,006	\$ 5,542,889	\$ 3,801,281
Revenue Collected in Advance									
Liabilities For Deposits	\$ 24,181						\$ 21,491	\$ 45,673	\$ 43,787
Jury Fees - Non-Interest							\$ 94,522	\$ 94,522	\$ 224,553
Fees - Partial Payment & Overpayment							\$ 3,260	\$ 3,260	\$ 50
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Other Liabilities	\$ 24,181	\$ 0	\$ 0				\$ 119,274	\$ 143,455	\$ 268,390
Total Liabilities	\$ 1,384,091	\$ 89,770	\$ 534,394				\$ 9,976,408	\$ 11,984,664	\$ 7,773,173
Total Fund Balance	\$ 3,894,441	\$ 1,126,122	\$ 0					\$ 5,020,563	\$ 7,347,515
Total Liabilities and Fund Balance	\$ 5,278,532	\$ 1,215,892	\$ 534,394				\$ 9,976,408	\$ 17,005,226	\$ 15,120,689

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

For the month ended June										
Fiscal Year 2012/13									2011/12	
	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	\$ 8,753,387	\$ 1,567,479	\$ 0		\$ 120,314		\$ 10,441,180	\$ 10,526,545	\$ 11,007,786	\$ 11,148,495
Traffic & Other Infractions	\$ 528,145	\$ 89,386					\$ 617,531	\$ 620,393	\$ 768,585	\$ 756,988
Other Criminal Cases	\$ 1,300,565	\$ 240,647					\$ 1,541,212	\$ 1,596,791	\$ 1,656,515	\$ 1,449,725
Civil	\$ 1,003,175	\$ 7,175	\$ 130			\$ (453)	\$ 1,010,026	\$ 1,022,447	\$ 1,212,494	\$ 1,238,499
Family & Children Services	\$ 2,236,959	\$ 175,163			\$ 46,224		\$ 2,458,346	\$ 2,503,802	\$ 2,759,606	\$ 3,102,691
Probate, Guardianship & Mental Health Services	\$ 567,552	\$ 5,482					\$ 573,034	\$ 638,968	\$ 719,666	\$ 769,484
Juvenile Dependency Services	\$ 104,927	\$ 11,253					\$ 116,179	\$ 102,212	\$ 164,538	\$ 204,086
Juvenile Delinquency Services	\$ 257,885	\$ 104,704					\$ 362,589	\$ 380,586	\$ 486,321	\$ 506,096
Other Court Operations	\$ 1,127,519	\$ 1,074,482	\$ 2,147				\$ 2,204,148	\$ 2,572,237	\$ 1,810,649	\$ 2,003,625
Court Interpreters	\$ 1,236,847	\$ 186,065	\$ 2,701				\$ 1,425,613	\$ 1,444,061	\$ 1,503,759	\$ 1,574,753
Jury Services	\$ 260,869	\$ 97,808	\$ 294,997				\$ 653,673	\$ 588,839	\$ 511,006	\$ 540,975
Security		\$ 484,645					\$ 484,645		\$ 428,076	\$ 421,060
Trial Court Operations Program	\$ 17,377,831	\$ 4,044,288	\$ 299,974		\$ 166,538	\$ (453)	\$ 21,888,178	\$ 21,996,881	\$ 23,029,001	\$ 23,716,476
Enhanced Collections	\$ 880,162	\$ 127,159			\$ 160,541		\$ 1,167,863	\$ 1,118,982	\$ 1,320,157	\$ 1,236,205
Other Non-Court Operations		\$ 12,000					\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Non-Court Operations Program	\$ 880,162	\$ 139,159			\$ 160,541		\$ 1,179,863	\$ 1,130,982	\$ 1,332,157	\$ 1,248,205
Executive Office	\$ 639,355	\$ 9,170	\$ 0				\$ 648,525	\$ 621,980	\$ 651,199	\$ 619,616
Fiscal Services	\$ 780,979	\$ 161,159			\$ (327,080)		\$ 615,058	\$ 796,111	\$ 820,299	\$ 851,685
Human Resources	\$ 475,890	\$ 29,676	\$ 1,400,000				\$ 1,905,566	\$ 1,203,490	\$ 1,189,929	\$ 1,255,455
Business & Facilities Services	\$ 323,351	\$ 55,298					\$ 378,649	\$ 382,705	\$ 396,014	\$ 763,901
Information Technology	\$ 927,471	\$ 150,027				\$ (3,960)	\$ 1,073,538	\$ 1,089,754	\$ 1,434,191	\$ 1,081,836
Court Administration Program	\$ 3,147,046	\$ 405,330	\$ 1,400,000		\$ (327,080)	\$ (3,960)	\$ 4,621,336	\$ 4,094,040	\$ 4,491,632	\$ 4,572,493
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 21,405,038	\$ 4,588,778	\$ 1,699,974		\$ 0	\$ (4,413)	\$ 27,689,377	\$ 27,221,903	\$ 28,852,791	\$ 29,537,174

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 2012/13										2011/12	
	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	\$ 18,149,348	\$ 243,152					\$ 18,392,500	\$ 17,396,766	\$ 23,077,431	\$ 22,895,040	
Trial Court Improvement Fund	\$ 76,804						\$ 76,804	\$ 76,804	\$ 76,104	\$ 76,104	
Judicial Administration Efficiency & Mod Fund	\$ 0						\$ 0		\$ 31,950	\$ 31,950	
Judges' Compensation (45.25)	\$ 193,167						\$ 193,167	\$ 190,000	\$ 190,781	\$ 190,000	
Court Interpreter (45.45)	\$ 1,218,138						\$ 1,218,138	\$ 1,195,020	\$ 1,195,022	\$ 1,198,488	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 350,105						\$ 350,105	\$ 283,508	\$ 365,627	\$ 389,004	
Other Miscellaneous	\$ 2,047,457						\$ 2,047,457	\$ 1,026,881	\$ 779,881	\$ 774,339	
	\$ 22,035,018	\$ 243,152					\$ 22,278,171	\$ 20,168,979	\$ 25,716,796	\$ 25,554,925	
Grants											
AB 1058 Commissioner/Facilitator			\$ 928,946				\$ 928,946	\$ 928,946	\$ 815,516	\$ 815,180	
Other AOC Grants			\$ 41,788				\$ 41,788	\$ 41,788	\$ 48,700	\$ 60,227	
Non-AOC Grants			\$ 341,504				\$ 341,504	\$ 358,187	\$ 449,030	\$ 468,584	
			\$ 1,312,238				\$ 1,312,238	\$ 1,328,921	\$ 1,313,246	\$ 1,343,991	
Other Financing Sources											
Interest Income	\$ 20,776	\$ 2,864					\$ 23,641	\$ 36,939	\$ 80,374	\$ 35,560	
Investment Income											
Donations											
Local Fees	\$ 314,724						\$ 314,724	\$ 312,580	\$ 326,490	\$ 302,600	
Non-Fee Revenues									\$ 4,605	\$ 15,540	
Enhanced Collections		\$ 1,163,030					\$ 1,163,030	\$ 1,118,982	\$ 1,320,157	\$ 1,236,205	
Escheatment											
Prior Year Revenue	\$ 92,865	\$ (642)					\$ 92,222		\$ 326,717		
County Program - Restricted	\$ 30,594	\$ 11,539					\$ 42,133	\$ 44,614	\$ 30,867	\$ 28,913	
Reimbursement Other	\$ 121,743						\$ 121,743	\$ 59,450	\$ 59,451	\$ 50,670	
Sale of Fixed Assets											
Other Miscellaneous	\$ 14,522						\$ 14,522	\$ 9,659	\$ 26		
	\$ 595,224	\$ 1,176,791					\$ 1,772,015	\$ 1,582,224	\$ 2,148,686	\$ 1,669,488	
Total Revenues	\$ 22,630,242	\$ 1,419,944	\$ 1,312,238				\$ 25,362,424	\$ 23,080,124	\$ 29,178,728	\$ 28,568,404	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 11,434,931	\$ 470,124	\$ 657,684				\$ 12,562,739	\$ 10,632,478	\$ 13,619,039	\$ 12,497,109	
Temp Help											
Overtime	\$ 15,238	\$ 0	\$ 262				\$ 15,500		\$ 16,524		
Staff Benefits	\$ 8,011,801	\$ 410,038	\$ 404,960				\$ 8,826,799	\$ 11,039,488	\$ 8,693,770	\$ 10,127,552	
	\$ 19,461,970	\$ 880,162	\$ 1,062,906				\$ 21,405,038	\$ 21,671,966	\$ 22,329,334	\$ 22,624,661	
Operating Expenses and Equipment											
General Expense	\$ 302,571	\$ 4,238	\$ 7,269				\$ 314,078	\$ 312,135	\$ 623,121	\$ 649,223	
Printing	\$ 108,402	\$ 9,083	\$ 892				\$ 118,377	\$ 144,120	\$ 138,525	\$ 165,430	
Telecommunications	\$ 116,062	\$ 5,094	\$ 4,139				\$ 125,294	\$ 154,660	\$ 179,700	\$ 195,083	
Postage	\$ 157,451	\$ 25,057	\$ 276				\$ 182,784	\$ 218,180	\$ 189,845	\$ 187,540	
Insurance	\$ 6,826	\$ 264	\$ 219				\$ 7,308	\$ 8,549	\$ 7,017	\$ 7,000	
In-State Travel	\$ 21,044		\$ 1,271				\$ 22,314	\$ 28,590	\$ 29,630	\$ 49,390	
Out-of-State Travel											
Training	\$ 9,333		\$ 395				\$ 9,728	\$ 24,525	\$ 22,536	\$ 40,785	
Security Services	\$ 396,867						\$ 396,867	\$ 385,000	\$ 389,154	\$ 417,612	
Facility Operations	\$ 647,063	\$ 3,767					\$ 650,830	\$ 680,364	\$ 593,128	\$ 662,155	
Utilities	\$ 30,101						\$ 30,101	\$ 68,000	\$ 68,003	\$ 82,340	
Contracted Services	\$ 1,224,276	\$ 123,055	\$ 256,941				\$ 1,604,271	\$ 1,675,494	\$ 1,835,660	\$ 1,903,998	
Consulting and Professional Services	\$ 909,537	\$ 55,420	\$ 32,362				\$ 997,319	\$ 924,024	\$ 1,057,703	\$ 1,277,515	
Information Technology	\$ 63,946	\$ 8,583	\$ 1,022				\$ 73,550	\$ 88,936	\$ 475,280	\$ 394,893	
Major Equipment	\$ 53,369						\$ 53,369		\$ 31,443	\$ 15,000	
Other Items of Expense	\$ 2,587						\$ 2,587	\$ 2,960	\$ 2,963	\$ 6,558	
	\$ 4,049,433	\$ 234,559	\$ 304,786				\$ 4,588,778	\$ 4,715,537	\$ 5,643,706	\$ 6,054,522	
Special Items of Expense											
Grand Jury	\$ 2,147						\$ 2,147	\$ 440	\$ 444		
Jury Costs	\$ 294,997						\$ 294,997	\$ 233,960	\$ 233,959	\$ 257,990	
Judgements, Settlements and Claims	\$ 2,831						\$ 2,831				
Debt Service											
Other	\$ 1,400,000						\$ 1,400,000	\$ 600,000	\$ 650,000	\$ 600,000	
Capital Costs											
Internal Cost Recovery	\$ (327,080)	\$ 160,541	\$ 166,538				\$ 0	\$ 0	\$ 0	\$ 1	
Prior Year Expense Adjustment	\$ (4,413)						\$ (4,413)		\$ (4,651)		
	\$ 1,368,480	\$ 160,541	\$ 166,538				\$ 1,695,560	\$ 834,400	\$ 879,752	\$ 857,991	
Total Expenditures	\$ 24,879,884	\$ 1,275,263	\$ 1,534,230				\$ 27,689,377	\$ 27,221,903	\$ 28,852,791	\$ 29,537,174	
Excess (Deficit) of Revenues Over Expenditures	\$ (2,249,642)	\$ 144,681	\$ (221,992)				\$ (2,326,952)	\$ (4,141,779)	\$ 325,937	\$ (968,770)	
Operating Transfers In (Out)	\$ (221,992)		\$ 221,992				\$ 0	\$ 1	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 6,366,075	\$ 981,441	\$ 0				\$ 7,347,515	\$ 7,347,515	\$ 7,021,578	\$ 7,021,578	
Ending Balance (Deficit)	\$ 3,894,441	\$ 1,126,122	\$ 0				\$ 5,020,563	\$ 3,205,737	\$ 7,347,515	\$ 6,052,808	

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sonoma

Court

12-13 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Sonoma
 Court

12-13 Q4

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)	226.95	180.45	175.25	175.25	176.17

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

