

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

August 16, 2023 | 2:03:34 PM PDT

Signature of Presiding Judge or Court Executive

Date

Sonoma

Court

2022-23 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sonoma

Court

2022-23 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Sonoma

Court

2022-23 Q4

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	215.30	156.50	155.50	154.00	159.00

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									
Fiscal Year 2022/23									2021/22
	Governmental Funds							Total Funds <small>(Info. Purposes Only)</small>	Total Funds <small>(Info. Purposes Only)</small>
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (6,065,101)	\$ 2,960,842	\$ 43,735				\$ 79,542	\$ (2,980,982)	\$ (599,041)
Payroll	\$ (5,741)	\$ 0	\$ 0					\$ (5,741)	\$ 0
Jury Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (28,808)	\$ (28,808)	\$ (41,381)
Cash on Hand	\$ 7,950							\$ 7,950	\$ 7,950
Cash with County	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 9,202,959						\$ 5,519,354	\$ 14,722,313	\$ 14,124,359
Total Cash and Cash Equivalents	\$ 3,155,067	\$ 2,960,842	\$ 43,735				\$ 5,570,088	\$ 11,729,731	\$ 13,506,888
Short-Term Investment									
Investments							\$ 0	\$ 0	\$ 0
Total Investments							\$ 0	\$ 0	\$ 0
Accrued Revenue	\$ 1,275	\$ 3,150						\$ 4,425	\$ 17,186
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 131,310							\$ 131,310	\$ 94,609
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 184,534						\$ 0	\$ 184,534	\$ 172,991
Due From Other Governments	\$ 17,516	\$ 39,303	\$ 0					\$ 56,819	\$ 37,598
Due From Other Courts									
Due From State	\$ 81,911	\$ 30,319	\$ 130,186					\$ 242,416	\$ 277,214
Trust Due To/From							\$ 8,578	\$ 8,578	\$ 1,575
Distribution Due To/From							\$ 11	\$ 11	\$ 4
Civil Filing Fee Due To/From									
General Due To/From	\$ 4,015							\$ 4,015	\$ 940
Total Receivables	\$ 420,562	\$ 72,772	\$ 130,186				\$ 8,589	\$ 632,108	\$ 602,116
Prepaid Expenses - General	\$ 606,132							\$ 606,132	\$ 438,581
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 606,132							\$ 606,132	\$ 438,581
Other Assets									
Total Other Assets									
Total Assets	\$ 4,181,761	\$ 3,033,613	\$ 173,921				\$ 5,578,677	\$ 12,967,972	\$ 14,547,585
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 288,028	\$ 112,423	\$ 267					\$ 400,718	\$ 884,517
Accounts Payable - General	\$ 3,917	\$ 0	\$ 0				\$ 0	\$ 3,917	\$ 97,306
Due to Other Funds	\$ 2,766	\$ 27,797	\$ 156,738				\$ 9,838	\$ 197,138	\$ 175,510
Due to Other Courts									
Due to State	\$ 236,517							\$ 236,517	\$ 528,887
TC145 Liability							\$ 448,144	\$ 448,144	\$ 397,094
Due to Other Governments							\$ 699,568	\$ 699,568	\$ 621,842
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 11,322							\$ 11,322	\$ 3,030
Interest							\$ 1,275	\$ 1,275	\$ 115
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 542,551	\$ 140,220	\$ 157,004				\$ 1,158,826	\$ 1,998,601	\$ 2,708,300
Civil							\$ 3,772,219	\$ 3,772,219	\$ 4,177,508
Criminal							\$ 188,194	\$ 188,194	\$ 334,711
Unreconciled - Civil and Criminal							\$ 29,731	\$ 29,731	\$ 29,731
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 219,682	\$ 219,682	\$ 122,507
Miscellaneous Trust									
Total Trust Deposits							\$ 4,209,826	\$ 4,209,826	\$ 4,664,456
Accrued Payroll	\$ 1,720,858	\$ 11,625	\$ 16,423					\$ 1,748,906	\$ 1,087,486
Benefits Payable	\$ 52,621						\$ 0	\$ 52,621	\$ 11,414
Deferred Compensation Payable	\$ 100							\$ 100	\$ 0
Deductions Payable	\$ 1,553							\$ 1,553	\$ 1,527
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1,775,132	\$ 11,625	\$ 16,423				\$ 0	\$ 1,803,180	\$ 1,100,427
Revenue Collected in Advance	\$ 5,031	\$ 260,780						\$ 265,812	\$ 1,160,239
Liabilities For Deposits	\$ 116,983	\$ 1,000	\$ 494				\$ 63,727	\$ 182,204	\$ 168,681
Jury Fees - Non-Interest							\$ 112,378	\$ 112,378	\$ 110,774
Fees - Partial Payment & Overpayment	\$ 8,133						\$ 33,920	\$ 42,054	\$ 28,918
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 130,147	\$ 261,781	\$ 494				\$ 210,026	\$ 602,447	\$ 1,468,612
Total Liabilities	\$ 2,447,830	\$ 413,625	\$ 173,921				\$ 5,578,677	\$ 8,614,053	\$ 9,941,796
Total Fund Balance	\$ 1,733,930	\$ 2,619,988	\$ 0					\$ 4,353,918	\$ 4,605,790
Total Liabilities and Fund Balance	\$ 4,181,761	\$ 3,033,613	\$ 173,921				\$ 5,578,677	\$ 12,967,972	\$ 14,547,585

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 28,996,225	\$ 168,958					\$ 29,165,183	\$ 28,981,118	\$ 26,286,018	\$ 27,905,594	
Improvement and Modernization Fund	\$ 80,694						\$ 80,694	\$ 112,194	\$ 35,431	\$ 107,869	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,689,308						\$ 1,689,308	\$ 1,689,308	\$ 1,799,754	\$ 1,845,876	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 601,077						\$ 601,077	\$ 465,298	\$ 1,961,066	\$ 1,856,934	
Other Miscellaneous	\$ 1,172,049	\$ 792,025					\$ 1,964,074	\$ 2,224,854	\$ 1,539,249	\$ 1,172,049	
	\$ 32,539,352	\$ 960,983					\$ 33,500,335	\$ 33,472,772	\$ 31,621,518	\$ 32,888,322	
Grants											
AB 1058 Commissioner/Facilitator			\$ 322,131				\$ 322,131	\$ 643,156	\$ 479,897	\$ 647,195	
Other Judicial Council Grants			\$ 34,556				\$ 34,556		\$ 5,677		
Non-Judicial Council Grants											
			\$ 356,687				\$ 356,687	\$ 643,156	\$ 485,574	\$ 647,195	
Other Financing Sources											
Interest Income	\$ 379,799	\$ 127,260					\$ 507,059	\$ 37,990	\$ 37,989	\$ 40,075	
Investment Income											
Donations											
Local Fees	\$ 55,624	\$ 76,917					\$ 132,541	\$ 116,535	\$ 155,514	\$ 225,420	
Non-Fee Revenues											
Enhanced Collections		\$ 1,256					\$ 1,256	\$ 3,540	\$ 3,533	\$ 8,280	
Escheatment											
Prior Year Revenue	\$ (542,918)						\$ (542,918)		\$ (407,568)	\$ (264,664)	
County Program - Restricted		\$ 5,927					\$ 5,927	\$ 5,375	\$ 5,374	\$ 4,755	
Reimbursement Other	\$ 35,026						\$ 35,026	\$ 13,830	\$ 13,827	\$ 5,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,221						\$ 3,221	\$ 3,610	\$ 20,056	\$ 2,815	
	\$ (69,248)	\$ 211,360					\$ 142,112	\$ 180,880	\$ (171,275)	\$ 22,181	
Total Revenues	\$ 32,470,104	\$ 1,172,343	\$ 356,687				\$ 33,999,134	\$ 34,296,808	\$ 31,935,818	\$ 33,557,698	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 13,444,608	\$ 130,588	\$ 204,790				\$ 13,779,986	\$ 13,038,562	\$ 12,813,159	\$ 12,947,421	
Temp Help											
Overtime	\$ 216,417						\$ 216,417	\$ 228,617	\$ 281,031		
Staff Benefits	\$ 13,719,505	\$ 70,138	\$ 105,418				\$ 13,895,062	\$ 15,036,213	\$ 12,091,749	\$ 14,739,647	
	\$ 27,380,530	\$ 200,726	\$ 310,209				\$ 27,891,465	\$ 28,303,392	\$ 25,185,939	\$ 27,687,068	
Operating Expenses and Equipment											
General Expense	\$ 564,582	\$ 200	\$ 6,778				\$ 571,561	\$ 818,189	\$ 740,807	\$ 795,574	
Printing	\$ 98,291	\$ 0	\$ 133				\$ 98,423	\$ 74,675	\$ 69,415	\$ 85,730	
Telecommunications	\$ 363,417	\$ 0	\$ 5,101				\$ 368,518	\$ 233,105	\$ 156,069	\$ 162,065	
Postage	\$ 144,769	\$ 0	\$ 771				\$ 145,540	\$ 114,255	\$ 107,578	\$ 130,915	
Insurance	\$ 12,731		\$ 295				\$ 13,026	\$ 12,070	\$ 12,063	\$ 11,000	
In-State Travel	\$ 17,221						\$ 17,221	\$ 13,740	\$ 6,858	\$ 14,240	
Out-of-State Travel											
Training	\$ 5,577		\$ 450				\$ 6,027	\$ 45,375	\$ 2,598	\$ 45,375	
Security Services	\$ 501,062						\$ 501,062	\$ 520,000	\$ 472,684	\$ 500,000	
Facility Operations	\$ 158,593		\$ 142				\$ 158,735	\$ 151,395	\$ 230,758	\$ 295,100	
Utilities								\$ 100	\$ 294	\$ 200	
Contracted Services	\$ 2,759,405	\$ 692,870	\$ 650				\$ 3,452,925	\$ 2,857,098	\$ 2,431,977	\$ 3,008,702	
Consulting and Professional Services	\$ 78,520						\$ 78,520	\$ 79,474	\$ 76,312	\$ 67,435	
Information Technology	\$ 743,284	\$ 202	\$ 744				\$ 744,230	\$ 1,443,520	\$ 789,009	\$ 857,941	
Major Equipment	\$ 20,867		\$ 0				\$ 20,867	\$ 150,000	\$ 378,512	\$ 150,000	
Other Items of Expense	\$ 3,762						\$ 3,762	\$ 5,075	\$ 5,065	\$ 5,010	
	\$ 5,472,082	\$ 693,272	\$ 15,064				\$ 6,180,418	\$ 6,518,071	\$ 5,479,997	\$ 6,129,287	
Special Items of Expense											
Grand Jury	\$ 4,501						\$ 4,501	\$ 7,585	\$ 7,584		
Jury Costs	\$ 174,631						\$ 174,631	\$ 131,590	\$ 131,584	\$ 33,400	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (75,149)		\$ 75,149				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (10)						\$ (10)		\$ 14,847		
	\$ 103,973		\$ 75,149				\$ 179,122	\$ 139,175	\$ 154,014	\$ 33,400	
Total Expenditures	\$ 32,956,585	\$ 893,998	\$ 400,422				\$ 34,251,005	\$ 34,960,638	\$ 30,819,950	\$ 33,849,755	
Excess (Deficit) of Revenues Over Expenditures	\$ (486,481)	\$ 278,344	\$ (43,735)				\$ (251,871)	\$ (663,830)	\$ 1,115,868	\$ (292,057)	
Operating Transfers In (Out)	\$ (43,735)		\$ 43,735				\$ 0	\$ 0	\$ 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)	\$ 1,733,930	\$ 2,619,988	\$ 0				\$ 4,353,918	\$ 3,941,960	\$ 4,605,790	\$ 3,197,865	

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

For the month ended June

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 10,451,208	\$ 1,102,039			\$ 44,177		\$ 11,597,425	\$ 12,084,407	\$ 10,548,339	\$ 12,263,394
Traffic & Other Infractions	\$ 712,850	\$ 184,033					\$ 896,883	\$ 905,830	\$ 857,744	\$ 833,403
Other Criminal Cases	\$ 1,852,392	\$ 928,112					\$ 2,780,504	\$ 2,962,196	\$ 3,367,210	\$ 3,377,045
Civil	\$ 1,538,840	\$ 26,008					\$ 1,564,848	\$ 1,783,735	\$ 1,637,493	\$ 1,874,627
Family & Children Services	\$ 2,714,793	\$ 239,218			\$ 30,972		\$ 2,984,983	\$ 2,995,940	\$ 3,003,947	\$ 3,429,725
Probate, Guardianship & Mental Health Services	\$ 723,622	\$ 20,861					\$ 744,483	\$ 761,094	\$ 508,571	\$ 474,235
Juvenile Dependency Services	\$ 224,345	\$ 3,361					\$ 227,706	\$ 173,711	\$ 2,130	\$ 75,025
Juvenile Delinquency Services	\$ 219,253	\$ 61,103					\$ 280,357	\$ 172,109	\$ 188,068	\$ 140,023
Other Court Operations	\$ 1,986,662	\$ 1,129,514					\$ 3,116,176	\$ 3,844,501	\$ 3,693,660	\$ 4,519,171
Court Interpreters	\$ 689,123	\$ 1,218,337					\$ 1,907,460	\$ 1,473,023	\$ 1,343,162	\$ 1,641,133
Jury Services	\$ 136,541	\$ 102,000	\$ 174,631				\$ 413,173	\$ 227,775	\$ 296,036	\$ 234,551
Security	\$ 55	\$ 497,610					\$ 497,665		\$ 483,259	\$ 10,024
Trial Court Operations Program	\$ 21,249,686	\$ 5,512,197	\$ 174,631		\$ 75,149		\$ 27,011,663	\$ 27,384,321	\$ 25,929,620	\$ 28,872,356
Enhanced Collections		\$ 1,256					\$ 1,256	\$ 3,540	\$ 3,533	\$ 8,280
Other Non-Court Operations										
Non-Court Operations Program		\$ 1,256					\$ 1,256	\$ 3,540	\$ 3,533	\$ 8,280
Executive Office	\$ 608,102	\$ 53,785	\$ 4,501				\$ 666,388	\$ 824,619	\$ 590,908	\$ 640,947
Fiscal Services	\$ 736,183	\$ 93,234			\$ (75,149)		\$ 754,268	\$ 725,741	\$ 583,616	\$ 668,156
Human Resources	\$ 3,836,094	\$ 93,625					\$ 3,929,718	\$ 2,518,264	\$ 1,787,816	\$ 1,770,992
Business & Facilities Services	\$ 162,678	\$ 54,912				\$ (10)	\$ 217,580	\$ 302,013	\$ 396,189	\$ 463,735
Information Technology	\$ 1,298,723	\$ 371,410					\$ 1,670,133	\$ 3,202,140	\$ 1,528,269	\$ 1,425,289
Court Administration Program	\$ 6,641,779	\$ 666,965	\$ 4,501		\$ (75,149)	\$ (10)	\$ 7,238,086	\$ 7,572,777	\$ 4,886,798	\$ 4,969,119
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 27,891,465	\$ 6,180,418	\$ 179,132		\$ 0	\$ (10)	\$ 34,251,005	\$ 34,960,638	\$ 30,819,950	\$ 33,849,755