

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.

Raima Ballinger

Signature of Presiding Judge or Court Executive

8.10.17

Date

Sonoma

Court

2016-2017 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sonoma
Court

2016-2017 Q4
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Sonoma
 Court

2016-2017 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)	208.45	189.25	184.65	181.65	184.85

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 2016/17									2015/16
	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	\$ (1,616,197)	\$ 1,568,000	\$ 0				\$ 106,176	\$ 57,980	\$ (455,695)
Payroll	\$ 0	\$ 0						\$ 0	\$ 0
Jury Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other Distribution							\$ (734)	\$ (734)	\$ (470)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (29,917)	\$ (29,917)	\$ (405,514)
Cash on Hand	\$ 7,950							\$ 7,950	\$ 7,950
Cash with County	\$ 0		\$ 0					\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 2,836,323						\$ 4,059,856	\$ 6,896,179	\$ 10,276,847
Total Cash and Cash Equivalents	\$ 1,243,076	\$ 1,568,000	\$ 0				\$ 4,135,382	\$ 6,946,458	\$ 9,438,117
Short-Term Investment									
Investments							\$ 0	\$ 0	\$ 0
Total Investments							\$ 0	\$ 0	\$ 0
Accrued Revenue	\$ 8,231	\$ 2,777	\$ 0				\$ 0	\$ 11,008	\$ 6,579
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 84							\$ 84	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 517,261						\$ 0	\$ 517,261	\$ 658,458
Due From Other Governments	\$ 75,063	\$ 447,383	\$ 0					\$ 522,447	\$ 469,552
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 386,943	\$ 30,203	\$ 188,780					\$ 605,926	\$ 1,092,342
Trust Due To/From							\$ 2,513	\$ 2,513	\$ 3,956
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 538							\$ 538	\$ 301
Total Receivables	\$ 988,121	\$ 480,363	\$ 188,780				\$ 2,513	\$ 1,659,776	\$ 2,231,187
Prepaid Expenses - General	\$ 477,093							\$ 477,093	\$ 227,772
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 477,093							\$ 477,093	\$ 227,772
Other Assets									
Total Other Assets									
Total Assets	\$ 2,708,290	\$ 2,048,364	\$ 188,780				\$ 4,137,894	\$ 9,083,327	\$ 11,897,077
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 950,415	\$ 54,301	\$ 22,132					\$ 1,026,848	\$ 389,184
Accounts Payable - General	\$ 17,210	\$ 2,399	\$ 214				\$ 470	\$ 20,293	\$ 310,745
Due to Other Funds	\$ 0	\$ 371,591	\$ 145,671				\$ 3,051	\$ 520,312	\$ 662,714
Due to Other Courts									
Due to State	\$ 54,962							\$ 54,962	\$ 45,279
TC145 Liability							\$ 630,192	\$ 630,192	\$ 537,329
Due to Other Governments									
AB145 Due to Other Government Agency	\$ 0						\$ 551,134	\$ 551,134	\$ 614,608
Due to Other Public Agencies									
Sales and Use Tax	\$ 142							\$ 142	\$ 109
Interest							\$ 287	\$ 287	\$ 101
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 1,022,729	\$ 428,291	\$ 168,017				\$ 1,185,135	\$ 2,804,171	\$ 2,560,070
Civil							\$ 2,497,951	\$ 2,497,951	\$ 5,434,401
Criminal							\$ 264,204	\$ 264,204	\$ 406,776
Unreconciled - Civil and Criminal							\$ 29,731	\$ 29,731	\$ 29,731
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 15,145	\$ 15,145	\$ 10,573
Miscellaneous Trust									
Total Trust Deposits							\$ 2,807,031	\$ 2,807,031	\$ 5,881,481
Accrued Payroll	\$ 578,524	\$ 22,031	\$ 20,763					\$ 621,318	\$ 587,654
Benefits Payable	\$ 29,791	\$ 0					\$ 0	\$ 29,791	\$ 22,715
Deferred Compensation Payable	\$ 0	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ 29,783	\$ 0						\$ 29,783	\$ 28,074
Payroll Clearing	\$ 12							\$ 12	
Total Payroll Liabilities	\$ 638,110	\$ 22,031	\$ 20,763				\$ 0	\$ 680,903	\$ 638,442
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 29,605						\$ 27,171	\$ 56,777	\$ 41,593
Jury Fees - Non-Interest							\$ 109,091	\$ 109,091	\$ 104,256
Fees - Partial Payment & Overpayment							\$ 9,467	\$ 9,467	\$ 4,981
Uncleared Collections	\$ 0							\$ 0	\$ 32
Other Miscellaneous Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Other Liabilities	\$ 29,605	\$ 0	\$ 0				\$ 145,729	\$ 175,335	\$ 150,862
Total Liabilities	\$ 1,690,444	\$ 450,321	\$ 188,780				\$ 4,137,894	\$ 6,467,440	\$ 9,230,855
Total Fund Balance	\$ 1,017,845	\$ 1,598,042	\$ 0					\$ 2,615,887	\$ 2,666,222
Total Liabilities and Fund Balance	\$ 2,708,290	\$ 2,048,364	\$ 188,780				\$ 4,137,894	\$ 9,083,327	\$ 11,897,077

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 2016/17							2015/16			
	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	\$ 23,463,409	\$ 196,887					\$ 23,660,296	\$ 23,294,510	\$ 23,747,322	\$ 24,044,853	
Improvement and Modernization Fund	\$ 64,555						\$ 64,555	\$ 64,555	\$ 64,555	\$ 64,555	
Judges' Compensation (0150019)	\$ 0						\$ 0		\$ 35		
Court Interpreter (0150037)	\$ 1,134,760						\$ 1,134,760	\$ 1,223,968	\$ 1,121,681	\$ 1,146,890	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 177,723						\$ 177,723	\$ 210,213	\$ 210,418	\$ 185,370	
Other Miscellaneous	\$ 1,172,050						\$ 1,172,050	\$ 1,172,049	\$ 1,172,050	\$ 1,172,049	
	\$ 26,012,497	\$ 196,887					\$ 26,209,384	\$ 25,965,295	\$ 26,316,061	\$ 26,613,717	
Grants											
AB 1058 Commissioner/Facilitator			\$ 809,993				\$ 809,993	\$ 857,586	\$ 936,393	\$ 841,006	
Other Judicial Council Grants			\$ 346,061				\$ 346,061	\$ 262,043	\$ 329,455	\$ 322,157	
Non-Judicial Council Grants											
			\$ 1,156,054				\$ 1,156,054	\$ 1,119,629	\$ 1,265,848	\$ 1,163,163	
Other Financing Sources											
Interest Income	\$ 44,226	\$ 9,651					\$ 53,877	\$ 26,840	\$ 27,238	\$ 17,850	
Investment Income											
Donations											
Local Fees	\$ 352,906	\$ 66,378					\$ 419,284	\$ 347,340	\$ 396,323	\$ 305,290	
Non-Fee Revenues											
Enhanced Collections		\$ 1,308,640					\$ 1,308,640	\$ 1,421,259	\$ 1,416,094	\$ 1,552,130	
Escheatment									\$ 0		
Prior Year Revenue	\$ 95,539						\$ 95,539	\$ 100,062	\$ 130,456	\$ 122,180	
County Program - Restricted	\$ 13,809	\$ 9,442					\$ 23,251	\$ 23,010	\$ 23,072	\$ 23,020	
Reimbursement Other	\$ 159,578						\$ 159,578	\$ 166,762	\$ 147,983	\$ 194,860	
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,766						\$ 4,766	\$ 54,790	\$ 129,377	\$ 200,020	
	\$ 670,824	\$ 1,394,111					\$ 2,064,935	\$ 2,140,063	\$ 2,270,543	\$ 2,415,350	
Total Revenues	\$ 26,683,321	\$ 1,590,998	\$ 1,156,054				\$ 29,430,373	\$ 29,224,987	\$ 29,852,451	\$ 30,192,230	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 11,774,170	\$ 538,875	\$ 661,818				\$ 12,974,863	\$ 12,391,852	\$ 12,797,602	\$ 11,526,287	
Temp Help											
Overtime	\$ 31,577		\$ 689				\$ 32,266		\$ 31,680		
Staff Benefits	\$ 9,624,097	\$ 483,051	\$ 469,697				\$ 10,576,844	\$ 11,476,397	\$ 10,193,168	\$ 10,985,932	
	\$ 21,429,843	\$ 1,021,926	\$ 1,132,204				\$ 23,583,973	\$ 23,868,249	\$ 23,022,450	\$ 22,512,219	
Operating Expenses and Equipment											
General Expense	\$ 369,015	\$ 6,192	\$ 5,438				\$ 380,646	\$ 356,756	\$ 419,157	\$ 346,130	
Printing	\$ 69,672	\$ 5,192	\$ 76				\$ 74,940	\$ 80,110	\$ 100,261	\$ 88,135	
Telecommunications	\$ 111,259	\$ 5,862	\$ 3,563				\$ 120,684	\$ 119,074	\$ 35,992	\$ 121,764	
Postage	\$ 129,252	\$ 10,846	\$ 69				\$ 140,167	\$ 161,115	\$ 160,609	\$ 165,440	
Insurance	\$ 6,573	\$ 327	\$ 203				\$ 7,103	\$ 7,060	\$ 7,064	\$ 7,930	
In-State Travel	\$ 14,095		\$ 1,143				\$ 15,239	\$ 20,860	\$ 21,336	\$ 20,741	
Out-of-State Travel	\$ 103,931						\$ 103,931	\$ 115,974	\$ 31,657	\$ 147,631	
Training	\$ 7,282	\$ 8	\$ 0				\$ 7,290	\$ 7,000	\$ 9,693	\$ 17,100	
Security Services	\$ 405,397						\$ 405,397	\$ 417,820	\$ 407,279	\$ 396,000	
Facility Operations	\$ 743,567	\$ 4,370					\$ 747,937	\$ 749,630	\$ 627,547	\$ 626,689	
Utilities	\$ 382						\$ 382	\$ 81,400	\$ 535	\$ 70	
Contracted Services	\$ 1,508,621	\$ 167,662	\$ 32,462				\$ 1,708,745	\$ 2,055,195	\$ 1,516,217	\$ 2,221,153	
Consulting and Professional Services	\$ 783,751	\$ 42,391	\$ 25,659				\$ 851,801	\$ 764,368	\$ 860,301	\$ 708,280	
Information Technology	\$ 611,254	\$ 31,483	\$ 2,794				\$ 645,531	\$ 714,385	\$ 864,062	\$ 796,910	
Major Equipment	\$ 60,006	\$ 2,709	\$ 1,682				\$ 64,398		\$ 188,226	\$ 13,500	
Other Items of Expense	\$ 3,073						\$ 3,073	\$ 4,600	\$ 4,695	\$ 2,680	
	\$ 4,927,130	\$ 277,042	\$ 73,090				\$ 5,277,262	\$ 5,655,347	\$ 5,254,628	\$ 5,680,153	
Special Items of Expense											
Grand Jury	\$ 2,923						\$ 2,923	\$ 2,100	\$ 6,392	\$ 2,060	
Jury Costs	\$ 116,550						\$ 116,550	\$ 151,370	\$ 151,370	\$ 173,529	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 500,000						\$ 500,000		\$ 1,650,000	\$ 1,200,000	
Capital Costs											
Internal Cost Recovery	\$ (350,745)	\$ 163,516	\$ 187,229				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 268,727	\$ 163,516	\$ 187,229				\$ 619,472	\$ 153,470	\$ 1,807,762	\$ 1,375,589	
Total Expenditures	\$ 26,625,701	\$ 1,462,484	\$ 1,392,523				\$ 29,480,708	\$ 29,677,066	\$ 30,084,839	\$ 29,567,961	
Excess (Deficit) of Revenues Over Expenditures	\$ 57,620	\$ 128,513	\$ (236,469)				\$ (50,335)	\$ (452,079)	\$ (232,388)	\$ 624,269	
Operating Transfers In (Out)	\$ (236,865)	\$ 396	\$ 236,469				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,197,089	\$ 1,469,133	\$ 0				\$ 2,666,222	\$ 2,666,222	\$ 2,898,610	\$ 2,898,610	
Ending Balance (Deficit)	\$ 1,017,845	\$ 1,598,042	\$ 0				\$ 2,615,887	\$ 2,214,143	\$ 2,666,222	\$ 3,522,879	

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

For the month ended June										
Fiscal Year 2016/17									2015/16	
	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	\$ 9,100,546	\$ 1,487,851			\$ 100,598		\$ 10,688,996	\$ 10,536,711	\$ 10,438,911	\$ 10,347,966
Traffic & Other Infractions	\$ 749,313	\$ 150,276					\$ 899,589	\$ 782,702	\$ 857,284	\$ 778,966
Other Criminal Cases	\$ 1,535,067	\$ 15,894			\$ 41,484		\$ 1,592,445	\$ 1,590,766	\$ 1,725,116	\$ 1,719,404
Civil	\$ 1,101,051	\$ 10,234					\$ 1,111,284	\$ 1,251,256	\$ 1,224,093	\$ 1,106,674
Family & Children Services	\$ 2,390,098	\$ 165,960			\$ 45,147		\$ 2,601,205	\$ 2,631,297	\$ 2,455,721	\$ 2,490,670
Probate, Guardianship & Mental Health Services	\$ 567,027	\$ 6,110					\$ 573,138	\$ 551,711	\$ 660,708	\$ 494,167
Juvenile Dependency Services	\$ 104,397	\$ 3,962					\$ 108,359	\$ 105,785	\$ 104,553	\$ 105,201
Juvenile Delinquency Services	\$ 156,110	\$ 66,475					\$ 222,584	\$ 336,192	\$ 275,768	\$ 250,834
Other Court Operations	\$ 1,695,920	\$ 1,929,552	\$ 2,923				\$ 3,628,395	\$ 3,508,133	\$ 3,036,158	\$ 4,016,170
Court Interpreters	\$ 1,027,608	\$ 248,001					\$ 1,275,610	\$ 1,468,505	\$ 1,407,438	\$ 1,385,914
Jury Services	\$ 242,940	\$ 67,817	\$ 116,550				\$ 427,307	\$ 375,799	\$ 414,623	\$ 432,907
Security		\$ 408,345					\$ 408,345	\$ 417,820	\$ 411,992	
Trial Court Operations Program	\$ 18,670,078	\$ 4,560,478	\$ 119,472		\$ 187,229		\$ 23,537,257	\$ 23,556,677	\$ 23,012,366	\$ 23,128,873
Enhanced Collections	\$ 1,021,926	\$ 123,198			\$ 163,516		\$ 1,308,640	\$ 1,450,303	\$ 1,416,094	\$ 1,552,130
Other Non-Court Operations		\$ 11,750					\$ 11,750	\$ 12,000	\$ 12,000	\$ 12,000
Non-Court Operations Program	\$ 1,021,926	\$ 134,948			\$ 163,516		\$ 1,320,390	\$ 1,462,303	\$ 1,428,094	\$ 1,564,130
Executive Office	\$ 839,518	\$ 11,739					\$ 851,257	\$ 799,374	\$ 774,936	\$ 748,116
Fiscal Services	\$ 759,184	\$ 88,804			\$ (350,745)		\$ 497,243	\$ 501,935	\$ 477,085	\$ 500,215
Human Resources	\$ 577,516	\$ 191,887	\$ 500,000				\$ 1,269,404	\$ 643,094	\$ 2,232,823	\$ 1,767,727
Business & Facilities Services	\$ 345,591	\$ 42,907					\$ 388,498	\$ 387,266	\$ 378,724	\$ 374,606
Information Technology	\$ 1,370,161	\$ 246,498					\$ 1,616,659	\$ 2,326,417	\$ 1,780,811	\$ 1,484,294
Court Administration Program	\$ 3,891,970	\$ 581,836	\$ 500,000		\$ (350,745)		\$ 4,623,061	\$ 4,658,086	\$ 5,644,380	\$ 4,874,958
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 23,583,973	\$ 5,277,262	\$ 619,472		\$ 0		\$ 29,480,708	\$ 29,677,066	\$ 30,084,839	\$ 29,567,961

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	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	1,598,042	-	-	-	-	1,598,042	
Committed	571,913	-	571,913	-	-	-	-	-	571,913	
Assigned	2,336	443,596	445,932	-	-	-	-	-	445,932	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 574,249	\$ 443,596	\$ 1,017,845	\$ 1,598,042	\$ -	\$ -	\$ -	\$ -	\$ 2,615,887	