

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

2020-2021 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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

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 September								2019/20
	Fiscal Year 2020/21								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (1,626,184)	\$ 2,077,745	\$ (319,211)				\$ 70,072	\$ 202,421	\$ (337,479)
Payroll	\$ 0	\$ 0						\$ 0	\$ 6,251
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 3,389
Other									
Distribution	\$ 0						\$ 2,969	\$ 2,969	\$ 0
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (73,442)	\$ (73,442)	\$ (30,304)
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	\$ 8,500,243						\$ 5,492,754	\$ 13,992,996	\$ 12,659,947
Total Cash and Cash Equivalents	\$ 6,897,009	\$ 2,077,745	\$ (319,211)				\$ 5,492,352	\$ 14,147,895	\$ 12,309,755
Short-Term Investment									
Investments							\$ 0	\$ 0	\$ 0
Total Investments							\$ 0	\$ 0	\$ 0
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ (11,391)	\$ 0	\$ 0					\$ (11,391)	\$ (11,391)
Trust Due To/From							\$ 7,274	\$ 7,274	\$ 23,628
Distribution Due To/From							\$ 3	\$ 3	\$ 1
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 322							\$ 322	\$ 8,290
Total Receivables	\$ (11,068)	\$ 0	\$ 0				\$ 7,276	\$ (3,792)	\$ 20,528
Prepaid Expenses - General	\$ 3,574							\$ 3,574	\$ 980
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 3,574							\$ 3,574	\$ 980
Other Assets									
Total Other Assets									
Total Assets	\$ 6,889,514	\$ 2,077,745	\$ (319,211)				\$ 5,499,628	\$ 14,147,677	\$ 12,331,263
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 224,099	\$ (230)	\$ 0				\$ 0	\$ 223,869	\$ 93,954
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 7,598	\$ 7,598	\$ 31,919
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 437,559	\$ 437,559	\$ 502,560
Due to Other Governments							\$ 556,416	\$ 556,416	\$ 945,001
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 142							\$ 142	\$ 142
Interest							\$ 211	\$ 211	\$ 7,535
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 224,241	\$ (230)	\$ 0				\$ 1,001,784	\$ 1,225,795	\$ 1,581,111
Civil	\$ 0						\$ 3,345,529	\$ 3,345,529	\$ 2,609,647
Criminal							\$ 811,073	\$ 811,073	\$ 398,047
Unreconciled - Civil and Criminal							\$ 29,731	\$ 29,731	\$ 29,731
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 130,734	\$ 130,734	\$ 103,289
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 4,317,068	\$ 4,317,068	\$ 3,140,714
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (182,444)						\$ 0	\$ (182,444)	\$ (312,228)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 73,001							\$ 73,001	\$ 4,221
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (109,443)	\$ 0	\$ 0				\$ 0	\$ (109,443)	\$ (308,007)
Revenue Collected in Advance		\$ 0						\$ 0	
Liabilities For Deposits	\$ 91,248	\$ 1,000	\$ 494				\$ 46,618	\$ 139,359	\$ 76,085
Jury Fees - Non-Interest	\$ 0						\$ 109,308	\$ 109,308	\$ 116,236
Fees - Partial Payment & Overpayment							\$ 24,851	\$ 24,851	\$ 23,902
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Other Liabilities	\$ 91,248	\$ 1,000	\$ 494				\$ 180,777	\$ 273,519	\$ 216,224
Total Liabilities	\$ 206,046	\$ 770	\$ 494				\$ 5,499,628	\$ 5,706,938	\$ 4,630,041
Total Fund Balance	\$ 6,683,469	\$ 2,076,975	\$ (319,705)					\$ 8,440,739	\$ 7,701,222
Total Liabilities and Fund Balance	\$ 6,889,514	\$ 2,077,745	\$ (319,211)				\$ 5,499,628	\$ 14,147,677	\$ 12,331,263

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 September											
Fiscal Year 2020/21										2019/20	
	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	\$ 10,194,243	\$ 15,324					\$ 10,209,567	\$ 22,689,049	\$ 10,713,192	\$ 24,627,438	
Improvement and Modernization Fund	\$ (45,134)						\$ (45,134)	\$ 63,901	\$ (39,782)	\$ 63,901	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 239,500						\$ 239,500	\$ 1,837,646	\$ 272,494	\$ 1,382,715	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 833,718	\$ 846,208					\$ 1,679,926	\$ 4,300,884	\$ 60,918	\$ 491,117	
Other Miscellaneous								\$ 1,172,049		\$ 1,172,049	
	\$ 11,222,327	\$ 861,533					\$ 12,083,859	\$ 30,063,529	\$ 11,006,822	\$ 27,737,220	
Grants											
AB 1058 Commissioner/Facilitator			\$ (179,963)				\$ (179,963)	\$ 696,214	\$ (44,539)	\$ 804,566	
Other Judicial Council Grants			\$ (29,714)				\$ (29,714)	\$ 23,200	\$ (15,322)	\$ 29,714	
Non-Judicial Council Grants											
			\$ (209,677)				\$ (209,677)	\$ 719,414	\$ (59,861)	\$ 834,280	
Other Financing Sources											
Interest Income	\$ 231	\$ 75					\$ 306	\$ 191,815	\$ 9,609	\$ 167,305	
Investment Income											
Donations											
Local Fees	\$ (7)	\$ 345					\$ 337	\$ 240,670	\$ 27,629	\$ 316,350	
Non-Fee Revenues											
Enhanced Collections		\$ (64,915)					\$ (64,915)	\$ 165,280	\$ (36,046)	\$ 1,544,548	
Escheatment											
Prior Year Revenue	\$ 173,339						\$ 173,339	\$ 171,828	\$ (33)	\$ 155,099	
County Program - Restricted	\$ (27,220)	\$ 317					\$ (26,903)	\$ 7,080	\$ (26,519)	\$ 22,010	
Reimbursement Other	\$ 0						\$ 0	\$ 2,010,835	\$ 6,939	\$ 2,138,865	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,113						\$ 1,113	\$ 985	\$ 65	\$ 2,200	
	\$ 147,456	\$ (64,179)					\$ 83,277	\$ 2,788,493	\$ (18,357)	\$ 4,346,377	
Total Revenues	\$ 11,369,783	\$ 797,353	\$ (209,677)				\$ 11,957,459	\$ 33,571,436	\$ 10,928,604	\$ 32,917,877	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 2,727,903	\$ 233,185	\$ 81,011				\$ 3,042,100	\$ 12,379,443	\$ 2,495,305	\$ 12,860,884	
Temp Help											
Overtime	\$ 384	\$ 0	\$ 0				\$ 384	\$ 10,585			
Staff Benefits	\$ 2,808,741	\$ 158,136	\$ 61,886				\$ 3,028,763	\$ 14,187,751	\$ 2,602,581	\$ 13,411,372	
	\$ 5,537,028	\$ 391,321	\$ 142,898				\$ 6,071,247	\$ 26,567,194	\$ 5,108,471	\$ 26,272,256	
Operating Expenses and Equipment											
General Expense	\$ 36,521	\$ (423)	\$ 412				\$ 36,509	\$ 404,515	\$ (18,937)	\$ 657,005	
Printing	\$ 8,551	\$ 181	\$ 33				\$ 8,765	\$ 68,870	\$ 12,244	\$ 96,925	
Telecommunications	\$ 25,671	\$ 765	\$ 790				\$ 27,226	\$ 181,920	\$ 50,937	\$ 181,785	
Postage	\$ 20,309	\$ 377					\$ 20,686	\$ 121,250	\$ 26,054	\$ 140,270	
Insurance	\$ 54						\$ 54	\$ 9,540	\$ 50	\$ 7,840	
In-State Travel	\$ 123						\$ 123	\$ 11,015	\$ 4,168	\$ 22,280	
Out-of-State Travel	\$ 0						\$ 0	\$ 500	\$ 4,217	\$ 12,000	
Training								\$ 15,000	\$ 3,168	\$ 24,000	
Security Services	\$ 58,918						\$ 58,918	\$ 376,400	\$ 30,186	\$ 410,165	
Facility Operations	\$ 114,006	\$ 1,293					\$ 115,300	\$ 1,188,380	\$ 88,034	\$ 967,205	
Utilities								\$ 260		\$ 260	
Contracted Services	\$ 249,058	\$ 283,470	\$ (12,041)				\$ 520,487	\$ 4,243,684	\$ 478,500	\$ 2,360,640	
Consulting and Professional Services	\$ 609	\$ 0	\$ 0				\$ 609	\$ 51,520	\$ 1,222	\$ 59,281	
Information Technology	\$ 47,000	\$ 13,784	\$ (22,385)				\$ 38,399	\$ 506,503	\$ 903	\$ 738,320	
Major Equipment			\$ (22,089)				\$ (22,089)		\$ (22,089)	\$ 27,800	
Other Items of Expense	\$ 224						\$ 224	\$ 2,830	\$ 594	\$ 2,930	
	\$ 561,043	\$ 299,448	\$ (55,280)				\$ 805,211	\$ 7,182,187	\$ 659,252	\$ 5,708,706	
Special Items of Expense											
Grand Jury	\$ 628						\$ 628	\$ 1,000	\$ 0	\$ 1,000	
Jury Costs	\$ 0						\$ 0	\$ 155,480	\$ 38,490	\$ 174,975	
Judgements, Settlements and Claims										\$ 0	
Debt Service											
Other										\$ 500,000	
Capital Costs											
Internal Cost Recovery	\$ (83,705)	\$ 61,295	\$ 22,410				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ (83,078)	\$ 61,295	\$ 22,410				\$ 628	\$ 156,480	\$ 38,490	\$ 675,975	
Total Expenditures	\$ 6,014,993	\$ 752,065	\$ 110,028				\$ 6,877,085	\$ 33,905,861	\$ 5,806,213	\$ 32,656,937	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,354,790	\$ 45,289	\$ (319,705)				\$ 5,080,374	\$ (334,425)	\$ 5,122,392	\$ 260,940	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,328,679	\$ 2,031,686	\$ 0				\$ 3,360,365	\$ 3,360,365	\$ 2,578,830	\$ 2,578,830	
Ending Balance (Deficit)	\$ 6,683,469	\$ 2,076,975	\$ (319,705)				\$ 8,440,739	\$ 3,025,940	\$ 7,701,222	\$ 2,839,770	

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

For the month ended September

Fiscal Year 2020/21

2019/20

	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	\$ 2,563,977	\$ 164,298			\$ 16,857		\$ 2,745,133	\$ 13,124,301	\$ 2,347,358	\$ 13,671,500
Traffic & Other Infractions	\$ 173,625	\$ 16,529					\$ 190,154	\$ 925,041	\$ 139,142	\$ 779,714
Other Criminal Cases	\$ 596,532	\$ 283,209			\$ 35,342		\$ 915,083	\$ 5,249,762	\$ 295,122	\$ 1,559,551
Civil	\$ 371,940	\$ 732					\$ 372,672	\$ 1,583,363	\$ 244,233	\$ 1,302,831
Family & Children Services	\$ 598,560	\$ 12,232			\$ 5,553		\$ 616,345	\$ 2,787,465	\$ 509,529	\$ 2,981,832
Probate, Guardianship & Mental Health Services	\$ 116,286	\$ 575					\$ 116,861	\$ 590,540	\$ 113,801	\$ 464,214
Juvenile Dependency Services		\$ 4,533					\$ 4,533	\$ 5,330	\$ 26,065	\$ 115,516
Juvenile Delinquency Services	\$ 30,135	\$ 8,867					\$ 39,001	\$ 244,678	\$ 38,022	\$ 225,387
Other Court Operations	\$ 516,513	\$ 57,609	\$ 628				\$ 574,749	\$ 3,438,440	\$ 587,782	\$ 3,376,536
Court Interpreters	\$ 223,758	\$ 102,600					\$ 326,357	\$ 1,807,880	\$ 384,763	\$ 1,682,295
Jury Services		\$ 30,607	\$ 0				\$ 30,607	\$ 223,390	\$ 53,592	\$ 307,410
Security		\$ 58,918					\$ 58,918		\$ 31,210	\$ 411,189
Trial Court Operations Program	\$ 5,191,326	\$ 740,708	\$ 628		\$ 57,752		\$ 5,990,414	\$ 29,980,190	\$ 4,770,619	\$ 26,877,975
Enhanced Collections	\$ 149,217	\$ 3,779			\$ 25,953		\$ 178,950	\$ 165,280	\$ 246,784	\$ 1,260,963
Other Non-Court Operations									\$ 2,500	\$ 8,400
Non-Court Operations Program	\$ 149,217	\$ 3,779			\$ 25,953		\$ 178,950	\$ 165,280	\$ 249,284	\$ 1,269,363
Executive Office	\$ 128,796	\$ 4,708					\$ 133,504	\$ 738,292	\$ 151,772	\$ 722,581
Fiscal Services	\$ 206,810	\$ 7,378			\$ (83,705)		\$ 130,483	\$ 630,095	\$ 112,571	\$ 505,063
Human Resources	\$ 97,383	\$ 14,091					\$ 111,475	\$ 712,972	\$ 176,493	\$ 1,277,692
Business & Facilities Services	\$ 78,661	\$ 6,784					\$ 85,445	\$ 377,533	\$ 80,307	\$ 414,229
Information Technology	\$ 219,054	\$ 27,762					\$ 246,816	\$ 1,301,499	\$ 265,165	\$ 1,590,034
Court Administration Program	\$ 730,704	\$ 60,724			\$ (83,705)		\$ 707,722	\$ 3,760,391	\$ 786,309	\$ 4,509,599
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,071,247	\$ 805,211	\$ 628		\$ 0		\$ 6,877,085	\$ 33,905,861	\$ 5,806,213	\$ 32,656,937