

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

October 31, 2024 | 8:19:58 AM PDT

Signature of Presiding Judge or Court Executive

Date

Sonoma

Court

2024-25 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sonoma

Court

2024-25 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Sonoma

Court

2024-25 Q1

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	197.79	166.49			

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 September								2023/24
	Fiscal Year 2024/25								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (3,485,391)	\$ 3,512,626	\$ (118,661)				\$ 33,818	\$ (57,608)	\$ (969,477)
Payroll	\$ 4,017	\$ 0	\$ (3,998)					\$ 19	\$ (4,119)
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (31,984)	\$ (31,984)	\$ (87,185)
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 Held with the JCC									
Cash Equivalents	\$ 12,881,550						\$ 6,305,807	\$ 19,187,356	\$ 19,393,832
Total Cash and Cash Equivalents	\$ 9,423,125	\$ 3,512,626	\$ (122,660)				\$ 6,307,642	\$ 19,120,733	\$ 18,356,000
Short-Term Investment									
Investments							\$ 0	\$ 0	\$ 0
Total Investments							\$ 0	\$ 0	\$ 0
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 28,571							\$ 28,571	\$ 87,367
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 913
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 25,047	\$ 25,047	\$ 6,019
Distribution Due To/From							\$ 0	\$ 0	\$ 22
Civil Filing Fee Due To/From									
General Due To/From	\$ 4,894							\$ 4,894	\$ 12,354
Total Receivables	\$ 33,465	\$ 0	\$ 0				\$ 25,047	\$ 58,512	\$ 106,675
Prepaid Expenses - General	\$ 102,164							\$ 102,164	\$ 606,132
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 102,164							\$ 102,164	\$ 606,132
Other Assets									
Total Other Assets									
Total Assets	\$ 9,558,754	\$ 3,512,626	\$ (122,660)				\$ 6,332,688	\$ 19,281,409	\$ 19,068,806
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 133,243
Due to Other Funds	\$ 1,340	\$ 0	\$ 0				\$ 28,601	\$ 29,941	\$ 18,394
Due to Other Courts									
Due to State	\$ 339,635	\$ 35,012						\$ 374,647	\$ 213,440
TC145 Liability							\$ 457,488	\$ 457,488	\$ 448,104
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 768,442	\$ 768,442	\$ 631,804
Due to Other Public Agencies									
Sales and Use Tax	\$ 12,372							\$ 12,372	\$ 12,372
Interest							\$ 25,524	\$ 25,524	\$ 23,450
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 353,347	\$ 35,012	\$ 0				\$ 1,280,054	\$ 1,668,413	\$ 1,480,806
Civil							\$ 4,102,740	\$ 4,102,740	\$ 3,888,029
Criminal							\$ 277,995	\$ 277,995	\$ 260,353
Unreconciled - Civil and Criminal							\$ 29,731	\$ 29,731	\$ 29,731
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 390,328	\$ 390,328	\$ 218,637
Miscellaneous Trust									
Total Trust Deposits							\$ 4,800,794	\$ 4,800,794	\$ 4,396,751
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (369,096)						\$ 0	\$ (369,096)	\$ 17,550
Deferred Compensation Payable	\$ 867							\$ 867	\$ 867
Deductions Payable	\$ (2,352)							\$ (2,352)	\$ 4,036
Payroll Clearing	\$ (18,739)	\$ 6,362	\$ 12,378					\$ 0	\$ 0
Total Payroll Liabilities	\$ (389,320)	\$ 6,362	\$ 12,378				\$ 0	\$ (370,581)	\$ 22,453
Revenue Collected in Advance	\$ 62,000	\$ 0						\$ 62,000	\$ 0
Liabilities For Deposits	\$ 127,719	\$ 1,000	\$ 494				\$ 71,190	\$ 200,403	\$ 184,633
Jury Fees - Non-Interest							\$ 144,030	\$ 144,030	\$ 127,438
Fees - Partial Payment & Overpayment	\$ 0						\$ 36,621	\$ 36,621	\$ 46,778
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 189,719	\$ 1,000	\$ 494				\$ 251,841	\$ 443,054	\$ 358,850
Total Liabilities	\$ 153,745	\$ 42,374	\$ 12,871				\$ 6,332,688	\$ 6,541,679	\$ 6,258,861
Total Fund Balance	\$ 9,405,009	\$ 3,470,252	\$ (135,531)					\$ 12,739,729	\$ 12,809,946
Total Liabilities and Fund Balance	\$ 9,558,754	\$ 3,512,626	\$ (122,660)				\$ 6,332,688	\$ 19,281,409	\$ 19,068,806

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 2024/25										2023/24	
	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	\$ 14,112,719	\$ 15,635					\$ 14,128,354	\$ 30,679,399	\$ 13,941,852	\$ 30,540,732	
Improvement and Modernization Fund								\$ 61,537	\$ (8,069)	\$ 202,421	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 433,497						\$ 433,497	\$ 1,716,236	\$ 425,853	\$ 1,682,211	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 120,923						\$ 120,923	\$ 518,843	\$ 77,154	\$ 476,198	
Other Miscellaneous		\$ 699,611					\$ 699,611	\$ 1,871,660	\$ 964,432	\$ 2,136,481	
	\$ 14,667,140	\$ 715,246					\$ 15,382,386	\$ 34,847,677	\$ 15,401,222	\$ 35,038,043	
Grants											
AB 1058 Commissioner/Facilitator			\$ (44,301)				\$ (44,301)	\$ 369,142	\$ (70,330)	\$ 359,230	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 55,455	\$ (16,897)	\$ 763	
Non-Judicial Council Grants											
			\$ (44,301)				\$ (44,301)	\$ 424,597	\$ (87,227)	\$ 359,993	
Other Financing Sources											
Interest Income	\$ 133,149	\$ 0					\$ 133,149	\$ 500,000	\$ 139,166	\$ 462,915	
Investment Income											
Donations											
Local Fees	\$ 3,387	\$ 9,809					\$ 13,195	\$ 133,595	\$ 14,423	\$ 132,550	
Non-Fee Revenues											
Enhanced Collections		\$ (3,436)					\$ (3,436)		\$ (3,436)	\$ 1,260	
Escheatment											
Prior Year Revenue	\$ 16,210						\$ 16,210		\$ 5,906		
County Program - Restricted		\$ 612					\$ 612	\$ 6,205	\$ 538	\$ 5,930	
Reimbursement Other	\$ 15,897						\$ 15,897	\$ 84,176	\$ 6,354	\$ 35,030	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,076						\$ 1,076	\$ 2,570	\$ 251	\$ 3,025	
	\$ 169,718	\$ 6,984					\$ 176,702	\$ 726,546	\$ 163,202	\$ 640,710	
Total Revenues	\$ 14,836,858	\$ 722,230	\$ (44,301)				\$ 15,514,787	\$ 35,998,819	\$ 15,477,197	\$ 36,038,746	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 3,067,651	\$ 32,122	\$ 44,667				\$ 3,144,440	\$ 14,634,703	\$ 2,944,167	\$ 14,269,476	
Temp Help											
Overtime	\$ 8,597		\$ 11				\$ 8,608	\$ 41,000	\$ 7,566	\$ 25,000	
Staff Benefits	\$ 3,129,222	\$ 14,864	\$ 31,672				\$ 3,175,759	\$ 13,956,207	\$ 2,546,287	\$ 14,535,606	
	\$ 6,205,471	\$ 46,986	\$ 76,350				\$ 6,328,807	\$ 28,631,910	\$ 5,498,021	\$ 28,830,082	
Operating Expenses and Equipment											
General Expense	\$ 53,992	\$ 251	\$ 1,434				\$ 55,677	\$ 548,725	\$ 64,247	\$ 488,354	
Printing	\$ 10,091		\$ 18				\$ 10,108	\$ 53,693	\$ 8,683	\$ 48,805	
Telecommunications	\$ 44,207		\$ 0				\$ 44,207	\$ 156,127	\$ 47,060	\$ 153,515	
Postage	\$ 31,429						\$ 31,429	\$ 134,644	\$ 25,693	\$ 145,735	
Insurance	\$ 103						\$ 103	\$ 15,843	\$ 143	\$ 13,420	
In-State Travel	\$ 1,687		\$ 3,423				\$ 5,110	\$ 29,999	\$ 4,245	\$ 21,610	
Out-of-State Travel											
Training	\$ 1,305		\$ 1,520				\$ 2,825	\$ 55,265	\$ 2,130	\$ 55,950	
Security Services	\$ 112,581						\$ 112,581	\$ 604,046	\$ 69,447	\$ 578,800	
Facility Operations	\$ 39,414						\$ 39,414	\$ 461,985	\$ 30,415	\$ 336,835	
Utilities	\$ 56						\$ 56	\$ 60			
Contracted Services	\$ 750,525	\$ 89,404					\$ 839,930	\$ 4,140,073	\$ 855,980	\$ 3,581,164	
Consulting and Professional Services	\$ 4,883						\$ 4,883	\$ 99,996	\$ 23,580	\$ 93,948	
Information Technology	\$ 211,324						\$ 211,324	\$ 1,257,737	\$ 318,084	\$ 1,063,077	
Major Equipment								\$ 100,330	\$ 19,044	\$ 125,698	
Other Items of Expense	\$ 318						\$ 318	\$ 5,650	\$ 1,723	\$ 3,775	
	\$ 1,261,916	\$ 89,655	\$ 6,394				\$ 1,357,965	\$ 7,664,173	\$ 1,470,473	\$ 6,710,686	
Special Items of Expense											
Grand Jury								\$ 475	\$ 391	\$ 4,501	
Jury Costs	\$ 39,474						\$ 39,474	\$ 241,450	\$ 52,285	\$ 174,396	
Judgements, Settlements and Claims	\$ 7,272						\$ 7,272				
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (8,486)		\$ 8,486				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 38,259		\$ 8,486				\$ 46,746	\$ 241,925	\$ 52,676	\$ 178,897	
Total Expenditures	\$ 7,505,646	\$ 136,641	\$ 91,230				\$ 7,733,518	\$ 36,538,008	\$ 7,021,170	\$ 35,719,665	
Excess (Deficit) of Revenues Over Expenditures	\$ 7,331,212	\$ 585,589	\$ (135,531)				\$ 7,781,270	\$ (539,189)	\$ 8,456,027	\$ 319,081	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,073,797	\$ 2,884,663	\$ 0				\$ 4,958,460	\$ 4,958,460	\$ 4,353,918	\$ 4,353,918	
Ending Balance (Deficit)	\$ 9,405,009	\$ 3,470,252	\$ (135,531)				\$ 12,739,729	\$ 4,419,271	\$ 12,809,946	\$ 4,672,999	

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

For the month ended September

Fiscal Year 2024/25

2023/24

	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	\$ 2,432,051	\$ 157,502	\$ 7,272		\$ 4,769		\$ 2,601,593	\$ 12,710,288	\$ 2,548,477	\$ 12,930,322
Traffic & Other Infractions	\$ 167,531	\$ 26,114					\$ 193,644	\$ 1,167,056	\$ 178,495	\$ 1,215,200
Other Criminal Cases	\$ 430,781	\$ 81,884					\$ 512,665	\$ 2,515,886	\$ 409,884	\$ 2,563,527
Civil	\$ 293,674	\$ 4,210					\$ 297,884	\$ 1,546,913	\$ 300,681	\$ 1,599,308
Family & Children Services	\$ 611,731	\$ 46,612			\$ 3,717		\$ 662,060	\$ 3,216,416	\$ 787,525	\$ 3,571,554
Probate, Guardianship & Mental Health Services	\$ 322,165	\$ 2,533					\$ 324,698	\$ 1,543,322	\$ 144,462	\$ 934,723
Juvenile Dependency Services	\$ 100,584	\$ 391					\$ 100,975	\$ 397,050	\$ 80,188	\$ 413,559
Juvenile Delinquency Services	\$ 57,597	\$ 8,958					\$ 66,555	\$ 311,547	\$ 71,355	\$ 374,733
Other Court Operations	\$ 829,763	\$ 148,443					\$ 978,206	\$ 4,322,159	\$ 929,850	\$ 4,505,197
Court Interpreters	\$ 37,935	\$ 573,406					\$ 611,341	\$ 2,544,370	\$ 488,447	\$ 1,482,652
Jury Services	\$ 35,365	\$ 29,956	\$ 39,474				\$ 104,795	\$ 469,842	\$ 93,368	\$ 335,658
Security		\$ 112,581					\$ 112,581	\$ 692,076	\$ 91,759	
Trial Court Operations Program	\$ 5,319,176	\$ 1,192,590	\$ 46,746		\$ 8,486		\$ 6,566,998	\$ 31,436,926	\$ 6,124,491	\$ 29,926,433
Enhanced Collections									\$ 34	\$ 1,260
Other Non-Court Operations										
Non-Court Operations Program									\$ 34	\$ 1,260
Executive Office	\$ 180,798	\$ 1,378					\$ 182,175	\$ 893,862	\$ 153,906	\$ 749,542
Fiscal Services	\$ 223,829	\$ 3,697			\$ (8,486)		\$ 219,039	\$ 1,044,136	\$ 174,769	\$ 868,528
Human Resources	\$ 217,462	\$ 16,318					\$ 233,779	\$ 886,179	\$ 139,571	\$ 1,824,081
Business & Facilities Services	\$ 21,414	\$ 9,668					\$ 31,082	\$ 237,075	\$ 29,162	\$ 251,865
Information Technology	\$ 366,129	\$ 134,316					\$ 500,445	\$ 2,039,831	\$ 399,237	\$ 2,097,956
Court Administration Program	\$ 1,009,631	\$ 165,375			\$ (8,486)		\$ 1,166,520	\$ 5,101,082	\$ 896,645	\$ 5,791,972
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,328,807	\$ 1,357,965	\$ 46,746		\$ 0		\$ 7,733,518	\$ 36,538,008	\$ 7,021,170	\$ 35,719,665