

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

Signature of Presiding Judge or Court Executive

January 27, 2025 | 8:35:23 AM PST

Date

Sonoma

Court

2024-25 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sonoma

Court

2024-25 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Sonoma

Court

2024-25 Q2

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	165.49		

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 December								
	Fiscal Year 2024/25								2023/24
	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	\$ (3,505,602)	\$ 3,512,041	\$ (211,732)				\$ 72,479	\$ (132,814)	\$ 44,936
Payroll	\$ 1,899	\$ 0	\$ (3,998)					\$ (2,099)	\$ 1,057
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (50,551)	\$ (50,551)	\$ (14,393)
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	\$ 13,714,188						\$ 6,647,842	\$ 20,362,030	\$ 20,383,380
Total Cash and Cash Equivalents	\$ 10,233,435	\$ 3,512,041	\$ (215,731)				\$ 6,669,771	\$ 20,199,516	\$ 20,437,930
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	\$ 141
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							\$ 8,930	\$ 8,930	\$ 2,755
Distribution Due To/From							\$ 0	\$ 0	\$ 25
Civil Filing Fee Due To/From									
General Due To/From	\$ 4,454							\$ 4,454	\$ 9,013
Total Receivables	\$ 33,024	\$ 0	\$ 0				\$ 8,930	\$ 41,955	\$ 12,846
Prepaid Expenses - General	\$ 102,164							\$ 102,164	\$ 129,390
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 102,164							\$ 102,164	\$ 129,390
Other Assets									
Total Other Assets									
Total Assets	\$ 10,368,623	\$ 3,512,041	\$ (215,731)				\$ 6,678,701	\$ 20,343,634	\$ 20,580,166
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 7,520	\$ 0	\$ 96				\$ 0	\$ 7,616	\$ (2,492)
Due to Other Funds	\$ 132	\$ 0	\$ 0				\$ 13,252	\$ 13,384	\$ 11,792
Due to Other Courts									
Due to State	\$ 152,858	\$ 35,632						\$ 188,490	\$ 20,572
TC145 Liability							\$ 401,512	\$ 401,512	\$ 400,194
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 792,575	\$ 792,575	\$ 687,316
Due to Other Public Agencies									
Sales and Use Tax	\$ 12,372							\$ 12,372	\$ 12,372
Interest							\$ 24,509	\$ 24,509	\$ 26,654
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 172,882	\$ 35,632	\$ 96				\$ 1,231,848	\$ 1,440,458	\$ 1,156,407
Civil							\$ 4,224,616	\$ 4,224,616	\$ 6,101,196
Criminal							\$ 497,300	\$ 497,300	\$ 258,966
Unreconciled - Civil and Criminal							\$ 29,731	\$ 29,731	\$ 29,731
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 436,523	\$ 436,523	\$ 242,629
Miscellaneous Trust									
Total Trust Deposits							\$ 5,188,171	\$ 5,188,171	\$ 6,632,522
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (13,691)						\$ 0	\$ (13,691)	\$ (306,488)
Deferred Compensation Payable	\$ 867							\$ 867	\$ 867
Deductions Payable	\$ (2,353)							\$ (2,353)	\$ 4,036
Payroll Clearing	\$ (18,739)	\$ 6,362	\$ 12,378					\$ 0	\$ 0
Total Payroll Liabilities	\$ (33,916)	\$ 6,362	\$ 12,378				\$ 0	\$ (15,177)	\$ (301,585)
Revenue Collected in Advance	\$ 62,000	\$ 0						\$ 62,000	\$ 0
Liabilities For Deposits	\$ 132,865	\$ 1,000	\$ 494				\$ 73,278	\$ 207,637	\$ 190,147
Jury Fees - Non-Interest							\$ 148,632	\$ 148,632	\$ 123,554
Fees - Partial Payment & Overpayment	\$ 0						\$ 36,772	\$ 36,772	\$ 49,064
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 194,865	\$ 1,000	\$ 494				\$ 258,682	\$ 455,041	\$ 362,765
Total Liabilities	\$ 333,831	\$ 42,994	\$ 12,967				\$ 6,678,701	\$ 7,068,493	\$ 7,850,109
Total Fund Balance	\$ 10,034,792	\$ 3,469,047	\$ (228,698)					\$ 13,275,141	\$ 12,730,058
Total Liabilities and Fund Balance	\$ 10,368,623	\$ 3,512,041	\$ (215,731)				\$ 6,678,701	\$ 20,343,634	\$ 20,580,166

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 December										
	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	\$ 21,296,940	\$ 62,305						\$ 21,359,245	\$ 30,679,399	\$ 19,448,966	\$ 30,540,732
Improvement and Modernization Fund									\$ 61,537	\$ 177,629	\$ 202,421
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 859,954							\$ 859,954	\$ 1,716,236	\$ 844,639	\$ 1,682,211
Civil Coordination Reimbursement (0150091)	\$ 293,019							\$ 293,019	\$ 518,843	\$ 294,065	\$ 476,198
MOU Reimbursements (0150010 and General)	\$ 1,172,049	\$ 699,611						\$ 1,871,660	\$ 1,871,660	\$ 2,136,481	\$ 2,136,481
Other Miscellaneous											
	\$ 23,621,962	\$ 761,916						\$ 24,383,878	\$ 34,847,677	\$ 22,901,780	\$ 35,038,043
Grants											
AB 1058 Commissioner/Facilitator			\$ 0					\$ 0	\$ 369,142	\$ (17,809)	\$ 359,230
Other Judicial Council Grants			\$ 20,246					\$ 20,246	\$ 55,455	\$ 763	\$ 763
Non-Judicial Council Grants											
			\$ 20,246					\$ 20,246	\$ 424,597	\$ (17,046)	\$ 359,993
Other Financing Sources											
Interest Income	\$ 302,924	\$ 12,477						\$ 315,401	\$ 500,000	\$ 339,052	\$ 462,915
Investment Income											
Donations											
Local Fees	\$ 4,721	\$ 47,773						\$ 52,494	\$ 133,595	\$ 59,658	\$ 132,550
Non-Fee Revenues											
Enhanced Collections		\$ (3,436)						\$ (3,436)		\$ (3,436)	\$ 1,260
Escheatment											
Prior Year Revenue	\$ 51,556							\$ 51,556		\$ 13,937	
County Program - Restricted		\$ 2,157						\$ 2,157	\$ 6,205	\$ 2,336	\$ 5,930
Reimbursement Other	\$ 39,154							\$ 39,154	\$ 84,176	\$ 43,450	\$ 35,030
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,235							\$ 1,235	\$ 2,570	\$ 1,656	\$ 3,025
	\$ 399,590	\$ 58,970						\$ 458,560	\$ 726,546	\$ 456,653	\$ 640,710
Total Revenues	\$ 24,021,552	\$ 820,886	\$ 20,246					\$ 24,862,685	\$ 35,998,819	\$ 23,341,387	\$ 36,038,746
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 6,973,211	\$ 65,979	\$ 129,900					\$ 7,169,091	\$ 14,634,703	\$ 6,178,328	\$ 14,269,476
Temp Help											
Overtime	\$ 17,943		\$ 11					\$ 17,954	\$ 41,000	\$ 15,080	\$ 25,000
Staff Benefits	\$ 6,042,736	\$ 20,260	\$ 86,748					\$ 6,149,744	\$ 13,956,207	\$ 5,400,849	\$ 14,535,606
	\$ 13,033,890	\$ 86,239	\$ 216,659					\$ 13,336,788	\$ 28,631,910	\$ 11,594,257	\$ 28,830,082
Operating Expenses and Equipment											
General Expense	\$ 152,922	\$ 251	\$ 2,289					\$ 155,462	\$ 548,725	\$ 191,193	\$ 488,354
Printing	\$ 24,963		\$ 38					\$ 25,002	\$ 53,693	\$ 21,595	\$ 48,805
Telecommunications	\$ 74,633		\$ 166					\$ 74,799	\$ 156,127	\$ 83,641	\$ 153,515
Postage	\$ 68,403		\$ 249					\$ 68,652	\$ 134,644	\$ 52,534	\$ 145,735
Insurance	\$ 17,649							\$ 17,649	\$ 15,843	\$ 15,311	\$ 13,420
In-State Travel	\$ 8,185		\$ 4,280					\$ 12,464	\$ 29,999	\$ 10,430	\$ 21,610
Out-of-State Travel											
Training	\$ 7,864		\$ 1,520					\$ 9,384	\$ 55,265	\$ 4,875	\$ 55,950
Security Services	\$ 219,923							\$ 219,923	\$ 604,046	\$ 196,530	\$ 578,800
Facility Operations	\$ 93,697							\$ 93,697	\$ 461,985	\$ 131,888	\$ 336,835
Utilities	\$ 103							\$ 103	\$ 60	\$ 53	
Contracted Services	\$ 1,681,516	\$ 150,012	\$ 602					\$ 1,832,129	\$ 4,140,073	\$ 1,859,534	\$ 3,581,164
Consulting and Professional Services	\$ 12,372							\$ 12,372	\$ 99,996	\$ 43,671	\$ 93,948
Information Technology	\$ 571,538							\$ 571,538	\$ 1,257,737	\$ 534,012	\$ 1,063,077
Major Equipment									\$ 100,330	\$ 110,133	\$ 125,698
Other Items of Expense	\$ 1,018							\$ 1,018	\$ 5,650	\$ 2,273	\$ 3,775
	\$ 2,934,787	\$ 150,263	\$ 9,144					\$ 3,094,194	\$ 7,664,173	\$ 3,257,674	\$ 6,710,686
Special Items of Expense											
Grand Jury									\$ 475	\$ 391	\$ 4,501
Jury Costs	\$ 108,116							\$ 108,116	\$ 241,450	\$ 114,212	\$ 174,396
Judgements, Settlements and Claims	\$ 7,272							\$ 7,272			
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (23,141)		\$ 23,141					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (366)							\$ (366)		\$ (1,287)	
	\$ 91,881		\$ 23,141					\$ 115,022	\$ 241,925	\$ 113,317	\$ 178,897
Total Expenditures	\$ 16,060,558	\$ 236,502	\$ 248,944					\$ 16,546,004	\$ 36,538,008	\$ 14,965,248	\$ 35,719,665
Excess (Deficit) of Revenues Over Expenditures	\$ 7,960,995	\$ 584,385	\$ (228,698)					\$ 8,316,681	\$ (539,189)	\$ 8,376,139	\$ 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)	\$ 10,034,792	\$ 3,469,047	\$ (228,698)					\$ 13,275,141	\$ 4,419,271	\$ 12,730,058	\$ 4,672,999

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

	For the month ended December									
	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	\$ 5,353,042	\$ 361,996	\$ 7,272		\$ 11,422	\$ (366)	\$ 5,733,366	\$ 12,710,288	\$ 5,246,402	\$ 12,930,322
Traffic & Other Infractions	\$ 372,476	\$ 54,940					\$ 427,417	\$ 1,167,056	\$ 383,218	\$ 1,215,200
Other Criminal Cases	\$ 984,525	\$ 132,863			\$ 2,985		\$ 1,120,373	\$ 2,515,886	\$ 929,608	\$ 2,563,527
Civil	\$ 656,922	\$ 9,598					\$ 666,520	\$ 1,546,913	\$ 771,070	\$ 1,599,308
Family & Children Services	\$ 1,308,002	\$ 154,783			\$ 8,734		\$ 1,471,518	\$ 3,216,416	\$ 1,529,864	\$ 3,571,554
Probate, Guardianship & Mental Health Services	\$ 687,589	\$ 6,715					\$ 694,304	\$ 1,543,322	\$ 384,380	\$ 934,723
Juvenile Dependency Services	\$ 220,217	\$ 4,498					\$ 224,715	\$ 397,050	\$ 167,136	\$ 413,559
Juvenile Delinquency Services	\$ 127,375	\$ 16,983					\$ 144,358	\$ 311,547	\$ 153,548	\$ 374,733
Other Court Operations	\$ 1,292,427	\$ 591,215					\$ 1,883,642	\$ 4,322,159	\$ 1,821,814	\$ 4,505,197
Court Interpreters	\$ 107,139	\$ 1,237,573					\$ 1,344,712	\$ 2,544,370	\$ 950,821	\$ 1,482,652
Jury Services	\$ 78,795	\$ 46,791	\$ 108,116				\$ 233,701	\$ 469,842	\$ 225,170	\$ 335,658
Security		\$ 219,923					\$ 219,923	\$ 692,076	\$ 218,842	
Trial Court Operations Program	\$ 11,188,509	\$ 2,837,877	\$ 115,388		\$ 23,141	\$ (366)	\$ 14,164,549	\$ 31,436,926	\$ 12,781,871	\$ 29,926,433
Enhanced Collections									\$ 119	\$ 1,260
Other Non-Court Operations										
Non-Court Operations Program									\$ 119	\$ 1,260
Executive Office	\$ 376,220	\$ 6,266					\$ 382,486	\$ 893,862	\$ 316,632	\$ 749,542
Fiscal Services	\$ 506,631	\$ 24,934			\$ (23,141)		\$ 508,424	\$ 1,044,136	\$ 371,974	\$ 868,528
Human Resources	\$ 396,188	\$ 25,169					\$ 421,358	\$ 886,179	\$ 519,807	\$ 1,824,081
Business & Facilities Services	\$ 47,528	\$ 33,020					\$ 80,548	\$ 237,075	\$ 68,092	\$ 251,865
Information Technology	\$ 821,712	\$ 166,928					\$ 988,640	\$ 2,039,831	\$ 906,754	\$ 2,097,956
Court Administration Program	\$ 2,148,279	\$ 256,316			\$ (23,141)		\$ 2,381,455	\$ 5,101,082	\$ 2,183,258	\$ 5,791,972
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 13,336,788	\$ 3,094,194	\$ 115,388		\$ 0	\$ (366)	\$ 16,546,004	\$ 36,538,008	\$ 14,965,248	\$ 35,719,665