

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

November 2, 2025 | 5:09:15 PM PST

Date

Sonoma

Court

2025-26 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Sonoma

Court

2025-26 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Sonoma

Court

2025-26 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	199.79	164.50			

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							
		Fiscal Year 2025/26							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	\$ (3,296,617)	\$ 3,286,567	\$ (454,810)				\$ 31,244	\$ (433,616)	\$ (57,608)
Payroll	\$ 5,533	\$ 0	\$ 0					\$ 5,533	\$ 19
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (40,906)	\$ (40,906)	\$ (31,984)
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	\$ 10,992,822						\$ 5,844,078	\$ 16,836,900	\$ 19,187,356
Total Cash and Cash Equivalents	\$ 7,724,687	\$ 3,286,567	\$ (454,810)				\$ 5,834,416	\$ 16,390,861	\$ 19,120,733
Short-Term Investment									
Investments							\$ 0	\$ 0	\$ 0
Total Investments							\$ 0	\$ 0	\$ 0
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee	\$ 141							\$ 141	\$ 28,571
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									
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 7,401	\$ 7,401	\$ 25,047
Distribution Due To/From									\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 1							\$ 1	\$ 4,894
Total Receivables	\$ 142	\$ 0	\$ 0				\$ 7,401	\$ 7,543	\$ 58,512
Prepaid Expenses - General	\$ 0							\$ 0	\$ 102,164
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 102,164
Other Assets									
Total Other Assets									
Total Assets	\$ 7,724,829	\$ 3,286,567	\$ (454,810)				\$ 5,841,817	\$ 16,398,403	\$ 19,281,409
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 55,206	\$ 0	\$ 0				\$ 0	\$ 55,206	\$ 0
Due to Other Funds	\$ 347	\$ 0	\$ 0				\$ 7,055	\$ 7,402	\$ 29,941
Due to Other Courts									
Due to State	\$ 405,004	\$ 49,705						\$ 454,709	\$ 374,647
TC145 Liability							\$ 539,509	\$ 539,509	\$ 457,488
Due to Other Governments									
AB145 Due to Other Government Agency							\$ 754,067	\$ 754,067	\$ 768,442
Due to Other Public Agencies									
Sales and Use Tax	\$ 12,372							\$ 12,372	\$ 12,372
Interest							\$ 19,261	\$ 19,261	\$ 25,524
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 472,930	\$ 49,705	\$ 0				\$ 1,319,892	\$ 1,842,527	\$ 1,668,413
Civil							\$ 3,487,302	\$ 3,487,302	\$ 4,102,740
Criminal							\$ 195,650	\$ 195,650	\$ 260,260
Unreconciled - Civil and Criminal							\$ 29,731	\$ 29,731	\$ 29,731
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 515,433	\$ 515,433	\$ 390,328
Miscellaneous Trust									
Total Trust Deposits							\$ 4,228,116	\$ 4,228,116	\$ 4,783,059
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (363,292)						\$ 0	\$ (363,292)	\$ (369,096)
Deferred Compensation Payable	\$ 867							\$ 867	\$ 867
Deductions Payable	\$ (2,354)							\$ (2,354)	\$ (2,352)
Payroll Clearing	\$ (18,739)	\$ 6,362	\$ 12,378					\$ 0	\$ 0
Total Payroll Liabilities	\$ (383,518)	\$ 6,362	\$ 12,378				\$ 0	\$ (364,779)	\$ (370,581)
Revenue Collected in Advance	\$ 157,594	\$ 0						\$ 157,594	\$ 62,000
Liabilities For Deposits	\$ 170,710	\$ 1,000	\$ 494				\$ 73,513	\$ 245,717	\$ 200,403
Jury Fees - Non-Interest							\$ 163,032	\$ 163,032	\$ 144,030
Fees - Partial Payment & Overpayment	\$ 0						\$ 57,263	\$ 57,263	\$ 54,356
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 328,303	\$ 1,000	\$ 494				\$ 293,808	\$ 623,606	\$ 460,789
Total Liabilities	\$ 417,715	\$ 57,067	\$ 12,871				\$ 5,841,817	\$ 6,329,470	\$ 6,541,679
Total Fund Balance	\$ 7,307,114	\$ 3,229,500	\$ (467,681)					\$ 10,068,933	\$ 12,739,729
Total Liabilities and Fund Balance	\$ 7,724,829	\$ 3,286,567	\$ (454,810)				\$ 5,841,817	\$ 16,398,403	\$ 19,281,409

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 2025/26									2024/25	
	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	\$ 10,331,846	\$ 16,132						\$ 10,347,978	\$ 32,293,152	\$ 14,128,354	\$ 30,679,399
Improvement and Modernization Fund									\$ 136,537		\$ 61,537
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 481,888							\$ 481,888	\$ 1,915,636	\$ 433,497	\$ 1,716,236
Civil Coordination Reimbursement (0150091)	\$ 56,569							\$ 56,569	\$ 502,348	\$ 120,923	\$ 518,843
MOU Reimbursements (0150010 and General)	\$ 264,991	\$ 650,226						\$ 915,217	\$ 1,822,275	\$ 699,611	\$ 1,871,660
Other Miscellaneous											
	\$ 11,135,295	\$ 666,358						\$ 11,801,652	\$ 36,669,949	\$ 15,382,386	\$ 34,847,677
Grants											
AB 1058 Commissioner/Facilitator			\$ (41,773)					\$ (41,773)	\$ 357,375	\$ (44,301)	\$ 369,142
Other Judicial Council Grants			\$ (247,991)					\$ (247,991)	\$ 581,421	\$ 0	\$ 55,455
Non-Judicial Council Grants											
			\$ (289,764)					\$ (289,764)	\$ 938,797	\$ (44,301)	\$ 424,597
Other Financing Sources											
Interest Income	\$ 61,687	\$ 0						\$ 61,687	\$ 500,000	\$ 133,149	\$ 500,000
Investment Income											
Donations											
Local Fees	\$ 634	\$ 13,670						\$ 14,304	\$ 127,845	\$ 13,195	\$ 133,595
Non-Fee Revenues											
Enhanced Collections										\$ (3,436)	
Escheatment											
Prior Year Revenue	\$ 270							\$ 270		\$ 16,210	
County Program - Restricted		\$ 500						\$ 500	\$ 6,265	\$ 612	\$ 6,205
Reimbursement Other	\$ 12,771							\$ 12,771	\$ 58,360	\$ 15,897	\$ 84,176
Sale of Fixed Assets											
Other Miscellaneous	\$ 26							\$ 26	\$ 610	\$ 1,076	\$ 2,570
	\$ 75,388	\$ 14,170						\$ 89,558	\$ 693,080	\$ 176,702	\$ 726,546
Total Revenues	\$ 11,210,683	\$ 680,527	\$ (289,764)					\$ 11,601,446	\$ 38,301,825	\$ 15,514,787	\$ 35,998,819
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 3,015,180	\$ 21,417	\$ 78,225					\$ 3,114,823	\$ 16,757,130	\$ 3,144,440	\$ 14,634,703
Temp Help											
Overtime	\$ 25,363		\$ 210					\$ 25,573	\$ 40,000	\$ 8,608	\$ 41,000
Staff Benefits	\$ 3,120,884	\$ 9,178	\$ 45,581					\$ 3,175,643	\$ 13,425,958	\$ 3,175,759	\$ 13,956,207
	\$ 6,161,427	\$ 30,595	\$ 124,017					\$ 6,316,039	\$ 30,223,089	\$ 6,328,807	\$ 28,631,910
Operating Expenses and Equipment											
General Expense	\$ 70,141	\$ 495	\$ 844					\$ 71,480	\$ 572,169	\$ 55,677	\$ 548,725
Printing	\$ 9,426							\$ 9,426	\$ 99,022	\$ 10,108	\$ 53,693
Telecommunications	\$ 53,852		\$ 672					\$ 54,523	\$ 176,107	\$ 44,207	\$ 156,127
Postage	\$ 24,033		\$ 393					\$ 24,425	\$ 135,856	\$ 31,429	\$ 134,644
Insurance	\$ 783							\$ 783	\$ 17,655	\$ 103	\$ 15,843
In-State Travel	\$ 10,183		\$ 884					\$ 11,067	\$ 35,735	\$ 5,110	\$ 29,999
Out-of-State Travel											
Training									\$ 33,599	\$ 2,825	\$ 55,265
Security Services	\$ 70,155							\$ 70,155	\$ 604,050	\$ 112,581	\$ 604,046
Facility Operations	\$ 46,793							\$ 46,793	\$ 713,410	\$ 39,414	\$ 461,985
Utilities									\$ 160	\$ 56	\$ 60
Contracted Services	\$ 592,300	\$ 89,489	\$ 51,108					\$ 732,897	\$ 4,455,443	\$ 839,930	\$ 4,140,073
Consulting and Professional Services	\$ 4,185							\$ 4,185	\$ 107,855	\$ 4,883	\$ 99,996
Information Technology	\$ 85,911	\$ 0						\$ 85,911	\$ 2,271,077	\$ 211,324	\$ 1,257,737
Major Equipment									\$ 181,787		\$ 100,330
Other Items of Expense	\$ 287							\$ 287	\$ 2,535	\$ 318	\$ 5,650
	\$ 968,048	\$ 89,984	\$ 53,901					\$ 1,111,932	\$ 9,406,461	\$ 1,357,965	\$ 7,664,173
Special Items of Expense											
Grand Jury	\$ 0							\$ 0	\$ 475		\$ 475
Jury Costs	\$ 51,519							\$ 51,519	\$ 241,450	\$ 39,474	\$ 241,450
Judgements, Settlements and Claims										\$ 7,272	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 175							\$ 175			
	\$ 51,694							\$ 51,694	\$ 241,925	\$ 46,746	\$ 241,925
Total Expenditures	\$ 7,181,169	\$ 120,579	\$ 177,917					\$ 7,479,666	\$ 39,871,474	\$ 7,733,518	\$ 36,538,008
Excess (Deficit) of Revenues Over Expenditures	\$ 4,029,514	\$ 559,948	\$ (467,681)					\$ 4,121,780	\$ (1,569,649)	\$ 7,781,270	\$ (539,189)
Operating Transfers In (Out)									\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,277,601	\$ 2,669,553	\$ 0					\$ 5,947,153	\$ 5,947,153	\$ 4,958,460	\$ 4,958,460
Ending Balance (Deficit)	\$ 7,307,114	\$ 3,229,500	\$ (467,681)					\$ 10,068,933	\$ 4,377,504	\$ 12,739,729	\$ 4,419,271

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

	For the month ended September									
	Fiscal Year 2025/26								2024/25	
	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	\$ 2,323,311	\$ 169,229					\$ 2,492,540	\$ 13,768,894	\$ 2,601,593	\$ 12,710,288
Traffic & Other Infractions	\$ 167,303	\$ 32,361					\$ 199,664	\$ 998,760	\$ 193,644	\$ 1,167,056
Other Criminal Cases	\$ 449,989	\$ 114,564					\$ 564,554	\$ 3,054,508	\$ 512,665	\$ 2,515,886
Civil	\$ 272,823	\$ 1,701					\$ 274,524	\$ 1,387,480	\$ 297,884	\$ 1,546,913
Family & Children Services	\$ 532,997	\$ 66,031					\$ 599,028	\$ 3,053,707	\$ 662,060	\$ 3,216,416
Probate, Guardianship & Mental Health Services	\$ 285,403	\$ 1,333					\$ 286,736	\$ 1,466,139	\$ 324,698	\$ 1,543,322
Juvenile Dependency Services	\$ 113,959	\$ 608					\$ 114,567	\$ 540,365	\$ 100,975	\$ 397,050
Juvenile Delinquency Services	\$ 59,734	\$ 8,740					\$ 68,474	\$ 320,262	\$ 66,555	\$ 311,547
Other Court Operations	\$ 826,216	\$ 179,069				\$ 175	\$ 1,005,460	\$ 5,260,567	\$ 978,206	\$ 4,322,159
Court Interpreters	\$ 58,204	\$ 376,703					\$ 434,907	\$ 2,661,127	\$ 611,341	\$ 2,544,370
Jury Services	\$ 37,156	\$ 30,557	\$ 51,519				\$ 119,232	\$ 505,611	\$ 104,795	\$ 469,842
Security		\$ 72,079					\$ 72,079	\$ 708,220	\$ 112,581	\$ 692,076
Trial Court Operations Program	\$ 5,127,097	\$ 1,052,973	\$ 51,519			\$ 175	\$ 6,231,764	\$ 33,725,641	\$ 6,566,998	\$ 31,436,926
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 169,614	\$ 661	\$ 0				\$ 170,275	\$ 776,270	\$ 182,175	\$ 893,862
Fiscal Services	\$ 332,329	\$ 7,222					\$ 339,552	\$ 1,134,603	\$ 219,039	\$ 1,044,136
Human Resources	\$ 230,123	\$ 14,402					\$ 244,526	\$ 924,349	\$ 233,779	\$ 886,179
Business & Facilities Services	\$ 21,248	\$ 10,319					\$ 31,567	\$ 310,953	\$ 31,082	\$ 237,075
Information Technology	\$ 435,627	\$ 26,355					\$ 461,982	\$ 2,999,659	\$ 500,445	\$ 2,039,831
Court Administration Program	\$ 1,188,942	\$ 58,959	\$ 0				\$ 1,247,901	\$ 6,145,834	\$ 1,166,520	\$ 5,101,082
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,316,039	\$ 1,111,932	\$ 51,519			\$ 175	\$ 7,479,666	\$ 39,871,474	\$ 7,733,518	\$ 36,538,008