

### 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*

April 24, 2024 | 10:21:35 AM PDT

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Signature of Presiding Judge or Court Executive

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Date

Sonoma

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Court

2023-24 Q3

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Sonoma

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Court

2023-24 Q3

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Fiscal Year and Ending Quarter

**FOOTNOTES**

**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Sonoma

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Court

2023-24 Q3

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	193.80	155.50	163.50	161.50	

<sup>1</sup> 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 March									
Fiscal Year 2023/24									2022/23
	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						
<b>ASSETS</b>									
Operations	\$ (3,349,999)	\$ 3,134,518	\$ (171,647)				\$ 43,529	\$ (343,600)	\$ (39,037)
Payroll	\$ 147	\$ 0	\$ 0					\$ 147	\$ 21,775
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ 0	\$ 0	\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (10,164)	\$ (10,164)	\$ (31,543)
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	\$ 9,606,967						\$ 8,171,335	\$ 17,778,302	\$ 16,849,144
Total Cash and Cash Equivalents	\$ 6,280,064	\$ 3,134,518	\$ (171,647)				\$ 8,204,700	\$ 17,447,635	\$ 16,823,288
Short-Term Investment									
Investments							\$ 0	\$ 0	\$ 0
Total Investments							\$ 0	\$ 0	\$ 0
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 141							\$ 141	\$ 77,388
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 913	\$ 0	\$ 0					\$ 913	\$ 913
Due From Other Courts									
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 46,122
Trust Due To/From							\$ 12,281	\$ 12,281	\$ 23,776
Distribution Due To/From							\$ 25	\$ 25	\$ 11
Civil Filing Fee Due To/From									
General Due To/From	\$ 4,406							\$ 4,406	\$ 16,201
Total Receivables	\$ 5,460	\$ 0	\$ 0				\$ 12,305	\$ 17,765	\$ 164,411
Prepaid Expenses - General	\$ 129,390							\$ 129,390	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 129,390							\$ 129,390	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 6,414,914	\$ 3,134,518	\$ (171,647)				\$ 8,217,005	\$ 17,594,791	\$ 16,987,699
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 56,354	\$ 0	\$ 0				\$ 0	\$ 56,354	\$ 1,775
Due to Other Funds	\$ 2,779	\$ 0	\$ 0				\$ 13,932	\$ 16,712	\$ 39,988
Due to Other Courts									
Due to State	\$ 20,572							\$ 20,572	\$ 192,493
TC145 Liability							\$ 354,782	\$ 354,782	\$ 473,255
Due to Other Governments							\$ 820,666	\$ 820,666	\$ 720,361
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 12,372							\$ 12,372	\$ 7,428
Interest							\$ 35,268	\$ 35,268	\$ 20,406
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 92,077	\$ 0	\$ 0				\$ 1,224,647	\$ 1,316,725	\$ 1,455,707
Civil							\$ 6,120,470	\$ 6,120,470	\$ 3,862,934
Criminal							\$ 280,349	\$ 280,349	\$ 227,023
Unreconciled - Civil and Criminal							\$ 29,731	\$ 29,731	\$ 29,731
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 318,372	\$ 318,372	\$ 156,283
Miscellaneous Trust									
Total Trust Deposits							\$ 6,748,923	\$ 6,748,923	\$ 4,275,970
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (189,375)						\$ 0	\$ (189,375)	\$ (260,188)
Deferred Compensation Payable	\$ 867							\$ 867	\$ 0
Deductions Payable	\$ 4,036							\$ 4,036	\$ 1,144
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (184,472)	\$ 0	\$ 0				\$ 0	\$ (184,472)	\$ (259,044)
Revenue Collected in Advance	\$ 80,000	\$ 0						\$ 80,000	\$ 10,000
Liabilities For Deposits	\$ 122,112	\$ 1,000	\$ 494				\$ 68,979	\$ 192,585	\$ 176,500
Jury Fees - Non-Interest							\$ 137,495	\$ 137,495	\$ 112,671
Fees - Partial Payment & Overpayment	\$ 15,342						\$ 36,961	\$ 52,303	\$ 37,785
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 217,454	\$ 1,000	\$ 494				\$ 243,435	\$ 462,384	\$ 336,957
Total Liabilities	\$ 125,059	\$ 1,000	\$ 494				\$ 8,217,005	\$ 8,343,559	\$ 5,809,590
Total Fund Balance	\$ 6,289,855	\$ 3,133,518	\$ (172,141)					\$ 9,251,232	\$ 11,178,109
Total Liabilities and Fund Balance	\$ 6,414,914	\$ 3,134,518	\$ (171,647)				\$ 8,217,005	\$ 17,594,791	\$ 16,987,699

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 March											
Fiscal Year 2023/24										2022/23	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 23,650,788	\$ (2,831)					\$ 23,647,957	\$ 30,540,732	\$ 23,789,368	\$ 28,981,118	
Improvement and Modernization Fund	\$ 177,629						\$ 177,629	\$ 202,421	\$ 124,569	\$ 112,194	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 1,263,425						\$ 1,263,425	\$ 1,682,211	\$ 1,245,671	\$ 1,689,308	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 438,675						\$ 438,675	\$ 476,198	\$ 413,278	\$ 465,298	
Other Miscellaneous	\$ 1,172,049	\$ 964,432					\$ 2,136,481	\$ 2,136,481	\$ 2,224,854	\$ 2,224,854	
	<b>\$ 26,702,566</b>	<b>\$ 961,601</b>					<b>\$ 27,664,168</b>	<b>\$ 35,038,043</b>	<b>\$ 27,797,739</b>	<b>\$ 33,472,772</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 52,601				\$ 52,601	\$ 359,230	\$ 132,658	\$ 643,156	
Other Judicial Council Grants			\$ 763				\$ 763	\$ 763	\$ 17,660		
Non-Judicial Council Grants											
			<b>\$ 53,364</b>				<b>\$ 53,364</b>	<b>\$ 359,993</b>	<b>\$ 150,318</b>	<b>\$ 643,156</b>	
Other Financing Sources											
Interest Income	\$ 389,861	\$ 118,325					\$ 508,186	\$ 462,915	\$ 349,046	\$ 37,990	
Investment Income											
Donations											
Local Fees	\$ 27,106	\$ 59,659					\$ 86,765	\$ 132,550	\$ 49,642	\$ 116,535	
Non-Fee Revenues											
Enhanced Collections		\$ (3,436)					\$ (3,436)	\$ 1,260	\$ (2,181)	\$ 3,540	
Escheatment											
Prior Year Revenue	\$ 97,154	\$ 2,579					\$ 99,733		\$ (542,918)		
County Program - Restricted		\$ 3,632					\$ 3,632	\$ 5,930	\$ 3,350	\$ 5,375	
Reimbursement Other	\$ 61,886						\$ 61,886	\$ 35,030	\$ 22,214	\$ 13,830	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,913						\$ 1,913	\$ 3,025	\$ 2,312	\$ 3,610	
	<b>\$ 577,919</b>	<b>\$ 180,759</b>					<b>\$ 758,678</b>	<b>\$ 640,710</b>	<b>\$ (118,537)</b>	<b>\$ 180,880</b>	
<b>Total Revenues</b>	<b>\$ 27,280,485</b>	<b>\$ 1,142,360</b>	<b>\$ 53,364</b>				<b>\$ 28,476,209</b>	<b>\$ 36,038,746</b>	<b>\$ 27,829,520</b>	<b>\$ 34,296,808</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 9,798,915	\$ 89,660	\$ 125,566				\$ 10,014,141	\$ 14,269,476	\$ 9,602,986	\$ 13,038,562	
Temp Help											
Overtime	\$ 21,745		\$ 565				\$ 22,310	\$ 25,000	\$ 155,648	\$ 228,617	
Staff Benefits	\$ 8,059,650	\$ 37,226	\$ 59,502				\$ 8,156,378	\$ 14,535,606	\$ 8,068,861	\$ 15,036,213	
	<b>\$ 17,880,311</b>	<b>\$ 126,886</b>	<b>\$ 185,633</b>				<b>\$ 18,192,830</b>	<b>\$ 28,830,082</b>	<b>\$ 17,827,495</b>	<b>\$ 28,303,392</b>	
Operating Expenses and Equipment											
General Expense	\$ 300,148	\$ 71	\$ 2,678				\$ 302,897	\$ 488,354	\$ 292,961	\$ 818,189	
Printing	\$ 77,198		\$ 48				\$ 77,246	\$ 48,805	\$ 64,730	\$ 74,675	
Telecommunications	\$ 112,211		\$ 2				\$ 112,213	\$ 153,515	\$ 118,196	\$ 233,105	
Postage	\$ 92,695	\$ 4	\$ 199				\$ 92,898	\$ 145,735	\$ 92,143	\$ 114,255	
Insurance	\$ 15,233						\$ 15,233	\$ 13,420	\$ 13,026	\$ 12,070	
In-State Travel	\$ 8,839		\$ 3,049				\$ 11,888	\$ 21,610	\$ 6,856	\$ 13,740	
Out-of-State Travel											
Training	\$ 4,125		\$ 2,500				\$ 6,625	\$ 55,950	\$ 4,389	\$ 45,375	
Security Services	\$ 297,833						\$ 297,833	\$ 578,800	\$ 303,150	\$ 520,000	
Facility Operations	\$ 192,777						\$ 192,777	\$ 336,835	\$ 108,907	\$ 151,395	
Utilities	\$ 53						\$ 53			\$ 100	
Contracted Services	\$ 2,628,789	\$ 479,583					\$ 3,108,372	\$ 3,581,164	\$ 1,808,394	\$ 2,857,098	
Consulting and Professional Services	\$ 72,047						\$ 72,047	\$ 93,948	\$ 42,452	\$ 79,474	
Information Technology	\$ 760,803		\$ 328				\$ 761,131	\$ 1,063,077	\$ 446,219	\$ 1,443,520	
Major Equipment	\$ 137,613						\$ 137,613	\$ 125,698	\$ 0	\$ 150,000	
Other Items of Expense	\$ 3,868						\$ 3,868	\$ 3,775	\$ 2,938	\$ 5,075	
	<b>\$ 4,704,233</b>	<b>\$ 479,657</b>	<b>\$ 8,804</b>				<b>\$ 5,192,694</b>	<b>\$ 6,710,686</b>	<b>\$ 3,304,361</b>	<b>\$ 6,518,071</b>	
Special Items of Expense											
Grand Jury	\$ 471						\$ 471	\$ 4,501	\$ 4,501	\$ 7,585	
Jury Costs	\$ 192,675						\$ 192,675	\$ 174,396	\$ 120,853	\$ 131,590	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (53,373)	\$ 22,287	\$ 31,085				\$ 0	\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ 243		\$ (16)				\$ 227		\$ (10)		
	<b>\$ 140,016</b>	<b>\$ 22,287</b>	<b>\$ 31,069</b>				<b>\$ 193,372</b>	<b>\$ 178,897</b>	<b>\$ 125,344</b>	<b>\$ 139,175</b>	
<b>Total Expenditures</b>	<b>\$ 22,724,560</b>	<b>\$ 628,831</b>	<b>\$ 225,505</b>				<b>\$ 23,578,896</b>	<b>\$ 35,719,665</b>	<b>\$ 21,257,201</b>	<b>\$ 34,960,638</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,555,925	\$ 513,530	\$ (172,141)				\$ 4,897,313	\$ 319,081	\$ 6,572,320	\$ (663,830)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,733,930	\$ 2,619,988	\$ 0				\$ 4,353,918	\$ 4,353,918	\$ 4,605,790	\$ 4,605,790	
Ending Balance (Deficit)	\$ 6,289,855	\$ 3,133,518	\$ (172,141)				\$ 9,251,232	\$ 4,672,999	\$ 11,178,109	\$ 3,941,960	

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

For the month ended March

Fiscal Year 2023/24

2022/23

	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 7,683,549	\$ 647,307			\$ 15,760	\$ (160)	\$ 8,346,455	\$ 12,930,322	\$ 7,925,291	\$ 12,084,407
Traffic & Other Infractions	\$ 512,400	\$ 133,296				\$ (4)	\$ 645,692	\$ 1,215,200	\$ 545,229	\$ 905,830
Other Criminal Cases	\$ 1,146,730	\$ 464,614			\$ 22,287	\$ (20)	\$ 1,633,612	\$ 2,563,527	\$ 1,658,144	\$ 2,962,196
Civil	\$ 965,549	\$ 173,953				\$ (93)	\$ 1,139,409	\$ 1,599,308	\$ 1,127,990	\$ 1,783,735
Family & Children Services	\$ 1,919,287	\$ 425,978			\$ 15,326	\$ (588)	\$ 2,360,003	\$ 3,571,554	\$ 2,058,217	\$ 2,995,940
Probate, Guardianship & Mental Health Services	\$ 645,990	\$ 69,713					\$ 715,703	\$ 934,723	\$ 532,160	\$ 761,094
Juvenile Dependency Services	\$ 277,440	\$ 1,546				\$ (69)	\$ 278,917	\$ 413,559	\$ 112,312	\$ 173,711
Juvenile Delinquency Services	\$ 176,537	\$ 43,226				\$ (74)	\$ 219,689	\$ 374,733	\$ 163,758	\$ 172,109
Other Court Operations	\$ 1,681,954	\$ 857,401				\$ (25)	\$ 2,539,330	\$ 4,505,197	\$ 2,191,173	\$ 3,844,501
Court Interpreters	\$ 125,779	\$ 1,513,819					\$ 1,639,598	\$ 1,482,652	\$ 1,134,457	\$ 1,473,023
Jury Services	\$ 89,469	\$ 82,550	\$ 192,675			\$ (134)	\$ 364,560	\$ 335,658	\$ 267,185	\$ 227,775
Security		\$ 330,920					\$ 330,920		\$ 314,229	
Trial Court Operations Program	\$ 15,224,684	\$ 4,744,324	\$ 192,675		\$ 53,373	\$ (1,167)	\$ 20,213,888	\$ 29,926,433	\$ 18,030,143	\$ 27,384,321
Enhanced Collections		\$ 130					\$ 130	\$ 1,260	\$ 1,001	\$ 3,540
Other Non-Court Operations										
Non-Court Operations Program		\$ 130					\$ 130	\$ 1,260	\$ 1,001	\$ 3,540
Executive Office	\$ 508,512	\$ 4,106	\$ 471				\$ 513,088	\$ 749,542	\$ 461,642	\$ 824,619
Fiscal Services	\$ 600,460	\$ 49,019			\$ (53,373)		\$ 596,107	\$ 868,528	\$ 551,824	\$ 725,741
Human Resources	\$ 669,987	\$ 27,161				\$ (120)	\$ 697,028	\$ 1,824,081	\$ 924,520	\$ 2,518,264
Business & Facilities Services	\$ 64,690	\$ 42,382					\$ 107,072	\$ 251,865	\$ 169,023	\$ 302,013
Information Technology	\$ 1,124,497	\$ 325,572				\$ 1,513	\$ 1,451,583	\$ 2,097,956	\$ 1,119,047	\$ 3,202,140
Court Administration Program	\$ 2,968,146	\$ 448,240	\$ 471		\$ (53,373)	\$ 1,393	\$ 3,364,877	\$ 5,791,972	\$ 3,226,057	\$ 7,572,777
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 18,192,830	\$ 5,192,694	\$ 193,146		\$ 0	\$ 227	\$ 23,578,896	\$ 35,719,665	\$ 21,257,201	\$ 34,960,638