

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

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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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 Marin
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended December									
Fiscal Year 2022/23								2021/22	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (1,991,021)	\$ 1,692,327	\$ (84,076)				\$ 22,709	\$ (360,060)	\$ (153,886)
Payroll	\$ (4,162)							\$ (4,162)	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (43,646)	\$ (43,646)	\$ (59,176)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 6,340,953						\$ 7,299,247	\$ 13,640,200	\$ 11,483,099
Total Cash and Cash Equivalents	\$ 4,363,516	\$ 1,692,327	\$ (84,076)				\$ 7,278,311	\$ 13,250,078	\$ 11,287,781
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0					\$ 16,516	\$ 16,516	\$ 20,066
Due From Other Courts									
Due From State	\$ 41,746	\$ 0	\$ 84,076					\$ 125,822	\$ 30,471
Trust Due To/From							\$ 0	\$ 0	\$ 599
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 19,066							\$ 19,066	\$ 73
Total Receivables	\$ 60,812	\$ 0	\$ 84,076				\$ 16,516	\$ 161,404	\$ 51,209
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									\$ 0
Total Other Assets									\$ 0
Total Assets	\$ 4,424,328	\$ 1,692,327	\$ 0				\$ 7,294,827	\$ 13,411,482	\$ 11,338,990
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 280		\$ 0				\$ 0	\$ 280	\$ 624
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 19,066	\$ 19,066	\$ 672
Due to Other Courts									
Due to State	\$ 8,458						\$ 2,428,049	\$ 2,436,507	\$ 2,054,703
TC145 Liability							\$ 322,774	\$ 322,774	\$ 399,704
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 335							\$ 335	\$ 0
Interest							\$ 20,743	\$ 20,743	\$ 30
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 9,072	\$ 0	\$ 0				\$ 2,790,633	\$ 2,799,705	\$ 2,455,732
Civil							\$ 3,311,019	\$ 3,311,019	\$ 3,208,713
Criminal							\$ 907,575	\$ 907,575	\$ 1,095,168
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 171,049	\$ 171,049	\$ 131,706
Miscellaneous Trust									
Total Trust Deposits							\$ 4,397,516	\$ 4,397,516	\$ 4,443,460
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (12,287)							\$ (12,287)	\$ (3,363)
Deferred Compensation Payable	\$ 911							\$ 911	\$ 0
Deductions Payable	\$ 751,198							\$ 751,198	\$ 5,726
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 739,823		\$ 0					\$ 739,823	\$ 2,363
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 167,235						\$ 106,518	\$ 273,752	\$ 231,344
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 1,904
Fees - Partial Payment & Overpayment							\$ 160	\$ 160	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 167,235	\$ 0					\$ 106,678	\$ 273,912	\$ 233,248
Total Liabilities	\$ 916,130	\$ 0	\$ 0				\$ 7,294,827	\$ 8,210,957	\$ 7,134,803
Total Fund Balance	\$ 3,508,198	\$ 1,692,327	\$ 0					\$ 5,200,525	\$ 4,204,187
Total Liabilities and Fund Balance	\$ 4,424,328	\$ 1,692,327	\$ 0				\$ 7,294,827	\$ 13,411,482	\$ 11,338,990

Superior Court of California, County of Marin
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended December
 Fiscal Year 2022/23

2021/22

	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 8,632,178	\$ 38,902						\$ 8,671,079	\$ 13,675,944	\$ 8,064,451	\$ 13,213,499
Improvement and Modernization Fund									\$ 32,948	\$ 0	\$ 32,948
Judges' Compensation (0150019)								\$ 407,571	\$ 783,637	\$ 385,438	\$ 789,181
Court Interpreter (0150037)	\$ 407,571							\$ 407,571	\$ 783,637	\$ 385,438	\$ 789,181
Civil Coordination Reimbursement (0150091)								\$ 491,909	\$ 3,205,531	\$ 477,496	\$ 3,638,408
MOU Reimbursements (0150010 and General)	\$ 491,909							\$ 491,909	\$ 3,205,531	\$ 477,496	\$ 3,638,408
Other Miscellaneous	\$ 644,511	\$ 1,126,706						\$ 1,771,217	\$ 1,771,217	\$ 1,472,508	\$ 644,511
	\$ 10,176,168	\$ 1,165,607						\$ 11,341,775	\$ 19,469,276	\$ 10,399,893	\$ 18,318,547
Grants											
AB 1058 Commissioner/Facilitator			\$ 99,522					\$ 99,522	\$ 272,598	\$ 27,791	\$ 271,132
Other Judicial Council Grants									\$ 15,632	\$ 0	\$ 15,388
Non-Judicial Council Grants									\$ 10,000	\$ 5,000	\$ 10,000
			\$ 99,522					\$ 99,522	\$ 298,230	\$ 32,791	\$ 296,520
Other Financing Sources											
Interest Income	\$ 111,378	\$ 7,411						\$ 118,789	\$ 9,700	\$ 1,581	\$ 15,400
Investment Income											
Donations											
Local Fees	\$ 74,752	\$ 5,520						\$ 80,272	\$ 164,500	\$ 86,301	\$ 150,600
Non-Fee Revenues	\$ 1,295							\$ 1,295	\$ 15,000	\$ 4,873	\$ 10,000
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 5,841	\$ 2,457	\$ (35)					\$ 8,263		\$ (10,918)	\$ 27,290
County Program - Restricted		\$ 2,621						\$ 2,621	\$ 9,800	\$ 3,996	\$ 11,000
Reimbursement Other	\$ 8,051							\$ 8,051	\$ 13,000	\$ (2,457)	\$ 7,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,178							\$ 1,178	\$ 1,400	\$ 887	\$ 1,300
	\$ 202,495	\$ 18,010	\$ (35)					\$ 220,470	\$ 213,400	\$ 84,263	\$ 222,590
Total Revenues	\$ 10,378,663	\$ 1,183,617	\$ 99,488					\$ 11,661,767	\$ 19,980,906	\$ 10,516,946	\$ 18,837,657
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 4,020,154		\$ 66,625					\$ 4,086,779	\$ 8,650,668	\$ 4,114,036	\$ 8,385,678
Temp Help	\$ 63,981							\$ 63,981	\$ 154,263	\$ 58,169	\$ 209,528
Overtime	\$ 132,475							\$ 132,475	\$ 268,531	\$ 89,803	\$ 60,760
Staff Benefits	\$ 1,996,723		\$ 16,310					\$ 2,013,033	\$ 5,023,008	\$ 2,131,045	\$ 4,925,528
	\$ 6,213,333		\$ 82,935					\$ 6,296,268	\$ 14,096,469	\$ 6,393,054	\$ 13,581,495
Operating Expenses and Equipment											
General Expense	\$ 183,864							\$ 183,864	\$ 691,250	\$ 515,723	\$ 1,047,432
Printing	\$ 11,802							\$ 11,802	\$ 26,000	\$ 11,387	\$ 29,000
Telecommunications	\$ 13,771							\$ 13,771	\$ 37,000	\$ 13,574	\$ 38,180
Postage	\$ 32,372							\$ 32,372	\$ 90,000	\$ 35,996	\$ 70,000
Insurance	\$ 6,393							\$ 6,393	\$ 5,500	\$ 5,933	\$ 5,500
In-State Travel	\$ 1,714							\$ 1,714	\$ 7,000	\$ 920	\$ 4,000
Out-of-State Travel											
Training	\$ 2,044							\$ 2,044	\$ 23,000	\$ 2,803	\$ 30,500
Security Services											
Facility Operations	\$ 460							\$ 460	\$ 227,750	\$ 52,503	\$ 213,770
Utilities											
Contracted Services	\$ 457,047		\$ 0					\$ 457,047	\$ 948,132	\$ 269,892	\$ 835,688
Consulting and Professional Services	\$ 7,675	\$ 193,252						\$ 200,927	\$ 1,138,706	\$ 6,060	\$ 842,997
Information Technology	\$ 214,732							\$ 214,732	\$ 2,759,264	\$ 79,322	\$ 2,166,988
Major Equipment									\$ 30,000		\$ 11,300
Other Items of Expense											
	\$ 931,873	\$ 193,252	\$ 0					\$ 1,125,125	\$ 5,983,602	\$ 994,113	\$ 5,295,356
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 38,918							\$ 38,918	\$ 53,000	\$ 21,337	\$ 32,000
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 2,035	
Capital Costs											
Internal Cost Recovery	\$ (16,581)		\$ 16,581					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 13,267		\$ (29)					\$ 13,238	\$ 0	\$ 97,978	\$ 4,284
	\$ 35,604		\$ 16,552					\$ 52,157	\$ 53,000	\$ 121,350	\$ 36,284
Total Expenditures	\$ 7,180,810	\$ 193,252	\$ 99,488					\$ 7,473,550	\$ 20,133,071	\$ 7,508,517	\$ 18,913,135
Excess (Deficit) of Revenues Over Expenditures	\$ 3,197,853	\$ 990,365	\$ 0					\$ 4,188,218	\$ (152,164)	\$ 3,008,429	\$ (75,477)
Operating Transfers In (Out)	\$ 0		\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 310,344	\$ 701,963	\$ 0					\$ 1,012,307	\$ 1,012,307	\$ 1,195,758	\$ 1,195,758
Ending Balance (Deficit)	\$ 3,508,198	\$ 1,692,327	\$ 0					\$ 5,200,525	\$ 860,143	\$ 4,204,187	\$ 1,120,281

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

For the month ended December										
Fiscal Year 2022/23									2021/22	
	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	\$ 2,072,141	\$ 266,671					\$ 2,338,812	\$ 5,081,718	\$ 2,407,259	\$ 4,858,215
Traffic & Other Infractions	\$ 124,263	\$ 23,646				\$ 0	\$ 147,909	\$ 549,864	\$ 234,752	\$ 697,393
Other Criminal Cases	\$ 290,817	\$ 219,652				\$ 2,377	\$ 512,846	\$ 1,887,504	\$ 291,782	\$ 1,406,135
Civil	\$ 707,160						\$ 707,160	\$ 1,374,083	\$ 647,070	\$ 1,291,457
Family & Children Services	\$ 470,074	\$ 14,605			\$ 16,587	\$ 5,000	\$ 506,266	\$ 1,106,514	\$ 464,835	\$ 1,055,412
Probate, Guardianship & Mental Health Services	\$ 255,915						\$ 255,915	\$ 501,292	\$ 225,678	\$ 428,151
Juvenile Dependency Services										\$ 5,000
Juvenile Delinquency Services										\$ 5,000
Other Court Operations	\$ 35,632	\$ 20,160					\$ 55,792	\$ 2,033	\$ 58,457	\$ 122,476
Court Interpreters	\$ 271,424	\$ 114,126					\$ 385,549	\$ 813,962	\$ 311,093	\$ 754,681
Jury Services	\$ 89,023	\$ 2	\$ 38,918				\$ 127,943	\$ 347,480	\$ 117,181	\$ 224,772
Security										
Trial Court Operations Program	\$ 4,316,447	\$ 658,863	\$ 38,918		\$ 16,587	\$ 7,377	\$ 5,038,192	\$ 11,664,451	\$ 4,758,107	\$ 10,848,691
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 241,445				\$ (2,018)		\$ 239,427	\$ 601,540	\$ 253,571	\$ 565,871
Fiscal Services	\$ 401,533	\$ 14,277			\$ (4,364)		\$ 411,446	\$ 806,880	\$ 466,310	\$ 831,652
Human Resources	\$ 562,779	\$ 19,513			\$ (4,579)	\$ 4,272	\$ 581,986	\$ 1,079,057	\$ 577,704	\$ 1,070,447
Business & Facilities Services		\$ 112,915				\$ 26	\$ 112,940	\$ 550,250	\$ 169,919	\$ 699,450
Information Technology	\$ 774,064	\$ 319,557			\$ (5,626)	\$ 1,563	\$ 1,089,558	\$ 5,430,893	\$ 1,282,905	\$ 4,897,023
Court Administration Program	\$ 1,979,821	\$ 466,262			\$ (16,587)	\$ 5,861	\$ 2,435,358	\$ 8,468,620	\$ 2,750,410	\$ 8,064,444
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,296,268	\$ 1,125,125	\$ 38,918		\$ 0	\$ 13,238	\$ 7,473,550	\$ 20,133,071	\$ 7,508,517	\$ 18,913,135