

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.

A handwritten signature in black ink, consisting of several loops and a final flourish.

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

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

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

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 Marin
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended September
 Fiscal Year 2023/24

2022/23

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (1,843,562)	\$ 1,726,515	\$ (60,220)				\$ 16,496	\$ (160,772)	\$ (152,772)
Payroll	\$ (7,969)							\$ (7,969)	\$ 2,450
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (27,375)	\$ (27,375)	\$ (44,325)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 6,298,357						\$ 5,017,159	\$ 11,315,516	\$ 13,749,073
Total Cash and Cash Equivalents	\$ 4,464,572	\$ 1,726,515	\$ (60,220)				\$ 5,006,280	\$ 11,137,146	\$ 13,572,172
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	\$ 16,516
Due From Other Courts									
Due From State	\$ 3,730	\$ 0	\$ 61,298					\$ 65,028	\$ 71,637
Trust Due To/From							\$ 0	\$ 0	\$ 9,009
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 25	\$ 25	\$ 0
General Due To/From	\$ 11,657							\$ 11,657	\$ 15,512
Total Receivables	\$ 15,387	\$ 0	\$ 61,298				\$ 16,541	\$ 93,226	\$ 112,675
Prepaid Expenses - General	\$ 52,439							\$ 52,439	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 52,439							\$ 52,439	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 4,532,397	\$ 1,726,515	\$ 1,078				\$ 5,022,821	\$ 11,282,811	\$ 13,684,846
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0				\$ 0	\$ 0	\$ 124,415
Due to Other Funds	\$ 25	\$ 0	\$ 0				\$ 11,657	\$ 11,682	\$ 24,522
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 82,636						\$ 169,802	\$ 252,439	\$ 2,842,268
TC145 Liability							\$ 285,684	\$ 285,684	\$ 371,633
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 21,400	\$ 21,400	\$ 14,235
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 82,661	\$ 0	\$ 0				\$ 488,543	\$ 571,204	\$ 3,377,073
Civil							\$ 3,185,114	\$ 3,185,114	\$ 3,310,659
Criminal							\$ 939,875	\$ 939,875	\$ 911,952
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 291,597	\$ 291,597	\$ 145,064
Miscellaneous Trust									
Total Trust Deposits							\$ 4,424,459	\$ 4,424,459	\$ 4,375,548
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (18,630)							\$ (18,630)	\$ (2,446)
Deferred Compensation Payable	\$ 692							\$ 692	\$ 911
Deductions Payable	\$ 103,897							\$ 103,897	\$ 491,907
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 85,960		\$ 0					\$ 85,960	\$ 490,372
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 181,184						\$ 104,394	\$ 285,578	\$ 241,169
Jury Fees - Non-Interest							\$ 2,931	\$ 2,931	\$ 2,953
Fees - Partial Payment & Overpayment							\$ 2,494	\$ 2,494	\$ 160
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 181,184	\$ 0	\$ 0				\$ 109,819	\$ 291,003	\$ 244,282
Total Liabilities	\$ 349,805	\$ 0	\$ 0				\$ 5,022,821	\$ 5,372,626	\$ 8,487,274
Total Fund Balance	\$ 4,182,592	\$ 1,726,515	\$ 1,078					\$ 5,910,185	\$ 5,197,572
Total Liabilities and Fund Balance	\$ 4,532,397	\$ 1,726,515	\$ 1,078				\$ 5,022,821	\$ 11,282,811	\$ 13,684,846

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 September											
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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 6,114,148	\$ 9,912				\$ 6,124,060		\$ 6,057,016	\$ 13,675,944		
Improvement and Modernization Fund	\$ 68,783					\$ 68,783			\$ 32,948		
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 236,145					\$ 236,145		\$ 346,048	\$ 783,637		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 81,703					\$ 81,703		\$ 128,246	\$ 3,205,531		
Other Miscellaneous		\$ 892,314				\$ 892,314		\$ 1,126,706	\$ 1,771,217		
	\$ 6,500,780	\$ 902,226				\$ 7,403,006		\$ 7,658,015	\$ 19,469,276		
Grants											
AB 1058 Commissioner/Facilitator			\$ 21,706			\$ 21,706		\$ 16,227	\$ 272,598		
Other Judicial Council Grants			\$ 1,078			\$ 1,078			\$ 15,632		
Non-Judicial Council Grants			\$ 1,078			\$ 1,078			\$ 10,000		
			\$ 22,784			\$ 22,784		\$ 16,227	\$ 298,230		
Other Financing Sources											
Interest Income	\$ 67,228	\$ 46,808				\$ 114,036		\$ 28,962	\$ 9,700		
Investment Income											
Donations											
Local Fees	\$ 2,284	\$ 1,545				\$ 3,829		\$ 825	\$ 164,500		
Non-Fee Revenues	\$ 250					\$ 250		\$ 0	\$ 15,000		
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 149					\$ 149		\$ 2,422			
County Program - Restricted		\$ 286				\$ 286		\$ 197	\$ 9,800		
Reimbursement Other								\$ 1,746	\$ 13,000		
Sale of Fixed Assets											
Other Miscellaneous	\$ 258					\$ 258		\$ 514	\$ 1,400		
	\$ 70,170	\$ 48,639				\$ 118,809		\$ 34,666	\$ 213,400		
Total Revenues	\$ 6,570,950	\$ 950,865	\$ 22,784			\$ 7,544,599		\$ 7,708,908	\$ 19,980,906		
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,888,006		\$ 14,455			\$ 1,902,460		\$ 1,854,917	\$ 8,650,668		
Temp Help	\$ 15,399					\$ 15,399		\$ 32,572	\$ 154,263		
Overtime	\$ 33,478					\$ 33,478		\$ 55,153	\$ 268,531		
Staff Benefits	\$ 1,346,847		\$ 3,634			\$ 1,350,481		\$ 1,009,724	\$ 5,023,008		
	\$ 3,283,729		\$ 18,089			\$ 3,301,818		\$ 2,952,366	\$ 14,096,469		
Operating Expenses and Equipment											
General Expense	\$ 64,852					\$ 64,852		\$ 76,304	\$ 691,250		
Printing	\$ 1,017					\$ 1,017		\$ 6,809	\$ 26,000		
Telecommunications	\$ 4,360					\$ 4,360		\$ 4,490	\$ 37,000		
Postage	\$ 17,537					\$ 17,537		\$ 650	\$ 90,000		
Insurance									\$ 5,500		
In-State Travel	\$ 1,716					\$ 1,716		\$ 861	\$ 7,000		
Out-of-State Travel											
Training	\$ 4,754					\$ 4,754		\$ 359	\$ 23,000		
Security Services											
Facility Operations								\$ 460	\$ 227,750		
Utilities											
Contracted Services	\$ 91,924		\$ 0			\$ 91,924		\$ 152,426	\$ 948,132		
Consulting and Professional Services	\$ 2,195					\$ 2,195		\$ 197,247	\$ 1,138,706		
Information Technology	\$ 31,466					\$ 31,466		\$ 106,559	\$ 2,759,264		
Major Equipment									\$ 30,000		
Other Items of Expense											
	\$ 219,822		\$ 0			\$ 219,822		\$ 546,166	\$ 5,983,602		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 15,231					\$ 15,231		\$ 13,609	\$ 53,000		
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (3,618)		\$ 3,618			\$ 0		\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ 1,392					\$ 1,392		\$ 11,502			
	\$ 13,005		\$ 3,618			\$ 16,622		\$ 25,111	\$ 53,000		
Total Expenditures	\$ 3,516,556		\$ 21,706			\$ 3,538,262		\$ 3,523,643	\$ 20,133,071		
Excess (Deficit) of Revenues Over Expenditures	\$ 3,054,394	\$ 950,865	\$ 1,078			\$ 4,006,337		\$ 4,185,265	\$ (152,164)		
Operating Transfers In (Out)								\$ 0	\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,128,198	\$ 775,650	\$ 0			\$ 1,903,849	\$ 1,903,849	\$ 1,012,307	\$ 1,012,307		
Ending Balance (Deficit)	\$ 4,182,592	\$ 1,726,515	\$ 1,078			\$ 5,910,185	\$ 1,903,849	\$ 5,197,572	\$ 860,143		

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

For the month ended September

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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 949,396	\$ 52,484					\$ 1,001,880		\$ 1,074,906	\$ 5,081,718
Traffic & Other Infractions	\$ 62,198	\$ 10,521					\$ 72,719		\$ 51,157	\$ 549,864
Other Criminal Cases	\$ 131,339	\$ 9,100					\$ 140,439		\$ 363,263	\$ 1,887,504
Civil	\$ 272,211						\$ 272,211		\$ 319,807	\$ 1,374,083
Family & Children Services	\$ 198,302	\$ 4,187			\$ 3,618		\$ 206,107		\$ 206,591	\$ 1,106,514
Probate, Guardianship & Mental Health Services	\$ 115,957	\$ 89					\$ 116,046		\$ 112,015	\$ 501,292
Juvenile Dependency Services										
Juvenile Delinquency Services										
Other Court Operations	\$ 56,553	\$ 11,332					\$ 67,885		\$ 26,894	\$ 2,033
Court Interpreters	\$ 141,312	\$ 37,871					\$ 179,183		\$ 153,968	\$ 813,962
Jury Services	\$ 44,444		\$ 15,231				\$ 59,675		\$ 56,603	\$ 347,480
Security										
Trial Court Operations Program	\$ 1,971,712	\$ 125,583	\$ 15,231		\$ 3,618		\$ 2,116,144		\$ 2,365,204	\$ 11,664,451
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 128,467				\$ (442)		\$ 128,025		\$ 118,648	\$ 601,540
Fiscal Services	\$ 862,885	\$ 5,638			\$ (951)		\$ 867,571		\$ 183,130	\$ 806,880
Human Resources	\$ 15,130	\$ 5,569			\$ (998)	\$ 250	\$ 19,951		\$ 349,135	\$ 1,079,057
Business & Facilities Services		\$ 41,828				\$ 1,142	\$ 42,970		\$ 35,188	\$ 550,250
Information Technology	\$ 323,624	\$ 41,204			\$ (1,226)		\$ 363,601		\$ 472,337	\$ 5,430,893
Court Administration Program	\$ 1,330,106	\$ 94,238			\$ (3,618)	\$ 1,392	\$ 1,422,119		\$ 1,158,439	\$ 8,468,620
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,301,818	\$ 219,822	\$ 15,231		\$ 0	\$ 1,392	\$ 3,538,262		\$ 3,523,643	\$ 20,133,071