

## 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) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<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 Marin  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended December  
 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						
<b>ASSETS</b>									
Operations	\$ (2,112,696)	\$ 1,781,030	\$ (50,866)				\$ 70,231	\$ (312,302)	\$ (360,060)
Payroll	\$ (14,849)							\$ (14,849)	\$ (4,162)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (50,278)	\$ (50,278)	\$ (43,646)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 6,128,791						\$ 5,588,892	\$ 11,717,682	\$ 13,640,200
<b>Total Cash and Cash Equivalents</b>	<b>\$ 4,018,991</b>	<b>\$ 1,781,030</b>	<b>\$ (50,866)</b>				<b>\$ 5,608,845</b>	<b>\$ 11,357,998</b>	<b>\$ 13,250,078</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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	\$ 0	\$ 0	\$ 48,789					\$ 48,789	\$ 125,822
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 8,872							\$ 8,872	\$ 19,066
<b>Total Receivables</b>	<b>\$ 8,872</b>	<b>\$ 0</b>	<b>\$ 48,789</b>				<b>\$ 16,516</b>	<b>\$ 74,177</b>	<b>\$ 161,404</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 4,027,862</b>	<b>\$ 1,781,030</b>	<b>\$ (2,077)</b>				<b>\$ 5,625,361</b>	<b>\$ 11,432,175</b>	<b>\$ 13,411,482</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0				\$ 479,098	\$ 479,098	\$ 280
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 8,872	\$ 8,872	\$ 19,066
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0						\$ 100,122	\$ 100,122	\$ 2,436,507
TC145 Liability							\$ 252,446	\$ 252,446	\$ 322,774
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 335
Interest							\$ 23,511	\$ 23,511	\$ 20,743
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 864,049</b>	<b>\$ 864,049</b>	<b>\$ 2,799,705</b>
Civil	\$ (303)						\$ 3,407,855	\$ 3,407,552	\$ 3,311,019
Criminal							\$ 924,589	\$ 924,589	\$ 907,575
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 311,849	\$ 311,849	\$ 171,049
Miscellaneous Trust									
<b>Total Trust Deposits</b>	<b>\$ (303)</b>						<b>\$ 4,652,166</b>	<b>\$ 4,651,863</b>	<b>\$ 4,397,516</b>
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 38,004							\$ 38,004	\$ (12,287)
Deferred Compensation Payable	\$ 11,348							\$ 11,348	\$ 911
Deductions Payable	\$ 105,253							\$ 105,253	\$ 751,198
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 154,605</b>		<b>\$ 0</b>					<b>\$ 154,605</b>	<b>\$ 739,823</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 183,406						\$ 104,394	\$ 287,800	\$ 273,752
Jury Fees - Non-Interest							\$ 1,559	\$ 1,559	\$ 0
Fees - Partial Payment & Overpayment							\$ 3,193	\$ 3,193	\$ 160
Uncleared Collections									
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 183,406</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 109,146</b>	<b>\$ 292,552</b>	<b>\$ 273,912</b>
<b>Total Liabilities</b>	<b>\$ 337,707</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 5,625,361</b>	<b>\$ 5,963,068</b>	<b>\$ 8,210,957</b>
<b>Total Fund Balance</b>	<b>\$ 3,690,155</b>	<b>\$ 1,781,030</b>	<b>\$ (2,077)</b>					<b>\$ 5,469,107</b>	<b>\$ 5,200,525</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,027,862</b>	<b>\$ 1,781,030</b>	<b>\$ (2,077)</b>				<b>\$ 5,625,361</b>	<b>\$ 11,432,175</b>	<b>\$ 13,411,482</b>

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 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	\$ 8,575,589	\$ 39,597					\$ 8,615,186	\$ 13,439,506	\$ 8,671,079	\$ 13,675,944	
Improvement and Modernization Fund	\$ 1,844,276						\$ 1,844,276	\$ 271,534		\$ 32,948	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 424,740						\$ 424,740	\$ 1,246,696	\$ 407,571	\$ 783,637	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ (1,517,160)						\$ (1,517,160)	\$ 1,420,381	\$ 491,909	\$ 3,205,531	
Other Miscellaneous	\$ 644,511	\$ 892,314					\$ 1,536,825	\$ 644,511	\$ 1,771,217	\$ 1,771,217	
	\$ 9,971,957	\$ 931,911					\$ 10,903,867	\$ 17,022,628	\$ 11,341,775	\$ 19,469,276	
Grants											
AB 1058 Commissioner/Facilitator			\$ 48,704				\$ 48,704	\$ 260,301	\$ 99,522	\$ 272,598	
Other Judicial Council Grants								\$ 15,632		\$ 15,632	
Non-Judicial Council Grants			\$ 0				\$ 0	\$ 10,000		\$ 10,000	
			\$ 48,704				\$ 48,704	\$ 285,933	\$ 99,522	\$ 298,230	
Other Financing Sources											
Interest Income	\$ 150,026	\$ 66,246					\$ 216,272	\$ 45,000	\$ 118,789	\$ 9,700	
Investment Income											
Donations											
Local Fees	\$ 10,274	\$ 5,945					\$ 16,219	\$ 45,700	\$ 80,272	\$ 164,500	
Non-Fee Revenues	\$ 496						\$ 496	\$ 2,000	\$ 1,295	\$ 15,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 5,196	\$ 79					\$ 5,275	\$ 5,018	\$ 8,263		
County Program - Restricted		\$ 1,198					\$ 1,198	\$ 10,351	\$ 2,621	\$ 9,800	
Reimbursement Other	\$ 4,008						\$ 4,008	\$ 20,000	\$ 8,051	\$ 13,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 590						\$ 590	\$ 4,300	\$ 1,178	\$ 1,400	
	\$ 170,591	\$ 73,469					\$ 244,059	\$ 132,369	\$ 220,470	\$ 213,400	
Total Revenues	\$ 10,142,547	\$ 1,005,379	\$ 48,704				\$ 11,196,630	\$ 17,440,930	\$ 11,661,767	\$ 19,980,906	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 4,315,952		\$ 32,239				\$ 4,348,191	\$ 9,593,662	\$ 4,086,779	\$ 8,650,668	
Temp Help	\$ 15,843						\$ 15,843	\$ 9,987	\$ 63,981	\$ 154,263	
Overtime	\$ 63,222						\$ 63,222	\$ 133,060	\$ 132,475	\$ 268,531	
Staff Benefits	\$ 2,461,382		\$ 8,419				\$ 2,469,801	\$ 5,323,459	\$ 2,013,033	\$ 5,023,008	
	\$ 6,856,400		\$ 40,658				\$ 6,897,057	\$ 15,060,168	\$ 6,296,268	\$ 14,096,469	
Operating Expenses and Equipment											
General Expense	\$ 152,443						\$ 152,443	\$ 662,706	\$ 183,864	\$ 691,250	
Printing	\$ 2,333						\$ 2,333	\$ 20,000	\$ 11,802	\$ 26,000	
Telecommunications	\$ 12,624						\$ 12,624	\$ 37,000	\$ 13,771	\$ 37,000	
Postage	\$ 48,246						\$ 48,246	\$ 85,000	\$ 32,372	\$ 90,000	
Insurance	\$ 7,582						\$ 7,582	\$ 6,800	\$ 6,393	\$ 5,500	
In-State Travel	\$ 1,821		\$ 1,992				\$ 3,813	\$ 8,000	\$ 1,714	\$ 7,000	
Out-of-State Travel											
Training	\$ 6,589						\$ 6,589	\$ 27,250	\$ 2,044	\$ 23,000	
Security Services											
Facility Operations	\$ 4,773						\$ 4,773	\$ 223,100	\$ 460	\$ 227,750	
Utilities											
Contracted Services	\$ 273,391		\$ 0				\$ 273,391	\$ 933,247	\$ 457,047	\$ 948,132	
Consulting and Professional Services	\$ 2,650						\$ 2,650	\$ 944,027	\$ 200,927	\$ 1,138,706	
Information Technology	\$ 187,468						\$ 187,468	\$ 707,609	\$ 214,732	\$ 2,759,264	
Major Equipment										\$ 30,000	
Other Items of Expense	\$ 100						\$ 100				
	\$ 700,020		\$ 1,992				\$ 702,012	\$ 3,654,739	\$ 1,125,125	\$ 5,983,602	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 28,798						\$ 28,798	\$ 67,000	\$ 38,918	\$ 53,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (8,132)		\$ 8,132				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 3,504						\$ 3,504	\$ 1,708	\$ 13,238		
	\$ 24,171		\$ 8,132				\$ 32,303	\$ 68,708	\$ 52,157	\$ 53,000	
Total Expenditures	\$ 7,580,591		\$ 50,781				\$ 7,631,372	\$ 18,783,615	\$ 7,473,550	\$ 20,133,071	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,561,956	\$ 1,005,379	\$ (2,077)				\$ 3,565,258	\$ (1,342,685)	\$ 4,188,218	\$ (152,164)	
Operating Transfers In (Out)								\$ 0	\$ 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)	\$ 3,690,155	\$ 1,781,030	\$ (2,077)				\$ 5,469,107	\$ 561,164	\$ 5,200,525	\$ 860,143	

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

For the month ended December

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	\$ 2,131,698	\$ 128,361				\$ 875	\$ 2,260,934	\$ 5,526,094	\$ 2,338,812	\$ 5,081,718
Traffic & Other Infractions	\$ 150,815	\$ 24,089					\$ 174,904	\$ 547,409	\$ 147,909	\$ 549,864
Other Criminal Cases	\$ 280,972	\$ 44,763				\$ 700	\$ 326,435	\$ 1,718,012	\$ 512,846	\$ 1,887,504
Civil	\$ 617,852						\$ 617,852	\$ 1,214,298	\$ 707,160	\$ 1,374,083
Family & Children Services	\$ 474,661	\$ 4,642			\$ 8,132		\$ 487,435	\$ 1,198,520	\$ 506,266	\$ 1,106,514
Probate, Guardianship & Mental Health Services	\$ 269,589	\$ 89					\$ 269,678	\$ 608,961	\$ 255,915	\$ 501,292
Juvenile Dependency Services										
Juvenile Delinquency Services										
Other Court Operations	\$ 125,180	\$ 18,834					\$ 144,014	\$ 233,800	\$ 55,792	\$ 2,033
Court Interpreters	\$ 306,663	\$ 117,232				\$ 222	\$ 424,118	\$ 1,246,947	\$ 385,549	\$ 813,962
Jury Services	\$ 102,462		\$ 28,798				\$ 131,260	\$ 409,487	\$ 127,943	\$ 347,480
Security										
Trial Court Operations Program	\$ 4,459,893	\$ 338,009	\$ 28,798		\$ 8,132	\$ 1,797	\$ 4,836,629	\$ 12,703,528	\$ 5,038,192	\$ 11,664,451
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 282,057	\$ 145			\$ (1,028)		\$ 281,173	\$ 618,812	\$ 239,427	\$ 601,540
Fiscal Services	\$ 1,110,746	\$ 18,249			\$ (1,843)		\$ 1,127,152	\$ 956,557	\$ 411,446	\$ 806,880
Human Resources	\$ 338,844	\$ 11,863			\$ (2,288)	\$ 250	\$ 348,668	\$ 1,264,085	\$ 581,986	\$ 1,079,057
Business & Facilities Services		\$ 118,730				\$ 1,458	\$ 120,187	\$ 522,008	\$ 112,940	\$ 550,250
Information Technology	\$ 705,517	\$ 215,017			\$ (2,971)		\$ 917,562	\$ 2,718,625	\$ 1,089,558	\$ 5,430,893
Court Administration Program	\$ 2,437,164	\$ 364,003			\$ (8,132)	\$ 1,707	\$ 2,794,743	\$ 6,080,087	\$ 2,435,358	\$ 8,468,620
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 6,897,057</b>	<b>\$ 702,012</b>	<b>\$ 28,798</b>		<b>\$ 0</b>	<b>\$ 3,504</b>	<b>\$ 7,631,372</b>	<b>\$ 18,783,615</b>	<b>\$ 7,473,550</b>	<b>\$ 20,133,071</b>