

## 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**

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**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 March									
Fiscal Year 2022/23									2021/22
	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	\$ (2,076,410)	\$ 1,762,628	\$ (72,047)				\$ 23,353	\$ (362,477)	\$ 193,297
Payroll	\$ (12,931)							\$ (12,931)	\$ (357)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (102,189)	\$ (102,189)	\$ (47,298)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 4,790,533						\$ 6,965,288	\$ 11,755,821	\$ 9,553,058
Total Cash and Cash Equivalents	\$ 2,718,937	\$ 1,762,628	\$ (72,047)				\$ 6,886,452	\$ 11,295,969	\$ 9,716,446
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	\$ 56,935	\$ 0	\$ 72,821					\$ 129,755	\$ 106,228
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 46,130
General Due To/From	\$ 20,004							\$ 20,004	\$ 23
Total Receivables	\$ 76,939	\$ 0	\$ 72,821				\$ 16,516	\$ 166,275	\$ 168,897
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	\$ 2,795,875	\$ 1,762,628	\$ 774				\$ 6,902,968	\$ 11,462,245	\$ 9,885,343
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0		\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 0		\$ 0				\$ 0	\$ 0	\$ 2,400
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 20,004	\$ 20,004	\$ 46,153
Due to Other Courts									
Due to State	\$ 8,458						\$ 2,019,830	\$ 2,028,288	\$ 1,413,808
TC145 Liability							\$ 321,835	\$ 321,835	\$ 431,058
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							\$ 25,647	\$ 25,647	\$ 566
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 8,458	\$ 0	\$ 0				\$ 2,387,316	\$ 2,395,773	\$ 1,893,986
Civil							\$ 3,312,717	\$ 3,312,717	\$ 3,346,582
Criminal							\$ 884,204	\$ 884,204	\$ 423,416
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 204,209	\$ 204,209	\$ 131,750
Miscellaneous Trust									
Total Trust Deposits							\$ 4,409,002	\$ 4,409,002	\$ 3,909,621
Accrued Payroll	\$ 0		\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (13,049)							\$ (13,049)	\$ (8,594)
Deferred Compensation Payable	\$ 911							\$ 911	\$ 0
Deductions Payable	\$ 96,090							\$ 96,090	\$ 117,367
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 83,952		\$ 0					\$ 83,952	\$ 108,772
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 182,578						\$ 104,024	\$ 286,602	\$ 232,551
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 9,000
Fees - Partial Payment & Overpayment							\$ 2,627	\$ 2,627	\$ 100
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 182,578	\$ 0					\$ 106,650	\$ 289,228	\$ 241,651
Total Liabilities	\$ 274,988	\$ 0	\$ 0				\$ 6,902,968	\$ 7,177,956	\$ 6,154,031
Total Fund Balance	\$ 2,520,888	\$ 1,762,628	\$ 774					\$ 4,284,289	\$ 3,731,312
Total Liabilities and Fund Balance	\$ 2,795,875	\$ 1,762,628	\$ 774				\$ 6,902,968	\$ 11,462,245	\$ 9,885,343

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 March										
	Fiscal Year 2022/23								2021/22		
	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	\$ 10,484,990	\$ 68,213					\$ 10,553,203	\$ 13,675,944	\$ 10,341,822	\$ 13,213,499	
Improvement and Modernization Fund	\$ 32,948						\$ 32,948	\$ 32,948	\$ 0	\$ 32,948	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 587,504						\$ 587,504	\$ 783,637	\$ 586,312	\$ 789,181	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,175,439						\$ 1,175,439	\$ 3,205,531	\$ 1,217,437	\$ 3,638,408	
Other Miscellaneous	\$ 644,511	\$ 1,126,706					\$ 1,771,217	\$ 1,771,217	\$ 1,472,508	\$ 644,511	
	\$ 12,925,393	\$ 1,194,918					\$ 14,120,311	\$ 19,469,276	\$ 13,618,078	\$ 18,318,547	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 172,343				\$ 172,343	\$ 272,598	\$ 124,419	\$ 271,132	
Other Judicial Council Grants			\$ 7,816				\$ 7,816	\$ 15,632	\$ 7,694	\$ 15,388	
Non-Judicial Council Grants			\$ 5,000				\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	
			\$ 185,159				\$ 185,159	\$ 298,230	\$ 142,113	\$ 296,520	
<b>Other Financing Sources</b>											
Interest Income	\$ 204,610	\$ 14,193					\$ 218,802	\$ 9,700	\$ 4,111	\$ 15,400	
Investment Income											
Donations											
Local Fees	\$ 173,162	\$ 15,414					\$ 188,576	\$ 164,500	\$ 149,950	\$ 150,600	
Non-Fee Revenues	\$ 2,544						\$ 2,544	\$ 15,000	\$ 11,817	\$ 10,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ (15,559)	\$ 26,861	\$ (35)				\$ 11,267		\$ (14,415)	\$ 27,290	
County Program - Restricted		\$ 5,196					\$ 5,196	\$ 9,800	\$ 7,108	\$ 11,000	
Reimbursement Other	\$ 7,283						\$ 7,283	\$ 13,000	\$ 2,944	\$ 7,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,992						\$ 3,992	\$ 1,400	\$ 1,379	\$ 1,300	
	\$ 376,032	\$ 61,664	\$ (35)				\$ 437,661	\$ 213,400	\$ 162,894	\$ 222,590	
<b>Total Revenues</b>	\$ 13,301,425	\$ 1,256,582	\$ 185,124				\$ 14,743,131	\$ 19,980,906	\$ 13,923,086	\$ 18,837,657	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 6,022,859	\$ 1,882	\$ 115,996				\$ 6,140,737	\$ 8,650,668	\$ 6,086,593	\$ 8,385,678	
Temp Help	\$ 94,016						\$ 94,016	\$ 154,263	\$ 78,678	\$ 209,528	
Overtime	\$ 202,120						\$ 202,120	\$ 268,531	\$ 137,234	\$ 60,760	
Staff Benefits	\$ 3,034,458	\$ 783	\$ 27,623				\$ 3,062,864	\$ 5,023,008	\$ 3,155,575	\$ 4,925,528	
	\$ 9,353,452	\$ 2,665	\$ 143,619				\$ 9,499,736	\$ 14,096,469	\$ 9,458,079	\$ 13,581,495	
Operating Expenses and Equipment											
General Expense	\$ 287,354						\$ 287,354	\$ 691,250	\$ 610,398	\$ 1,047,432	
Printing	\$ 15,714						\$ 15,714	\$ 26,000	\$ 15,007	\$ 29,000	
Telecommunications	\$ 22,905						\$ 22,905	\$ 37,000	\$ 22,696	\$ 38,180	
Postage	\$ 51,239						\$ 51,239	\$ 90,000	\$ 60,746	\$ 70,000	
Insurance	\$ 6,393						\$ 6,393	\$ 5,500	\$ 5,933	\$ 5,500	
In-State Travel	\$ 2,442						\$ 2,442	\$ 7,000	\$ 1,566	\$ 4,000	
Out-of-State Travel											
Training	\$ 3,644						\$ 3,644	\$ 23,000	\$ 8,353	\$ 30,500	
Security Services											
Facility Operations	\$ 460						\$ 460	\$ 227,750	\$ 104,345	\$ 213,770	
Utilities											
Contracted Services	\$ 754,720		\$ 12,042				\$ 766,763	\$ 948,132	\$ 421,563	\$ 835,688	
Consulting and Professional Services	\$ 9,935	\$ 193,252					\$ 203,187	\$ 1,138,706	\$ 8,550	\$ 842,997	
Information Technology	\$ 509,893						\$ 509,893	\$ 2,759,264	\$ 537,854	\$ 2,166,988	
Major Equipment	\$ 25,628						\$ 25,628	\$ 30,000		\$ 11,300	
Other Items of Expense											
	\$ 1,690,328	\$ 193,252	\$ 12,042				\$ 1,895,623	\$ 5,983,602	\$ 1,797,012	\$ 5,295,356	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 62,552						\$ 62,552	\$ 53,000	\$ 32,428	\$ 32,000	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 2,035		
Capital Costs											
Internal Cost Recovery	\$ (28,718)		\$ 28,718				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 13,267	\$ 0	\$ (29)				\$ 13,238		\$ 97,978	\$ 4,284	
	\$ 47,101	\$ 0	\$ 28,689				\$ 75,790	\$ 53,000	\$ 132,441	\$ 36,284	
<b>Total Expenditures</b>	\$ 11,090,881	\$ 195,917	\$ 184,351				\$ 11,471,149	\$ 20,133,071	\$ 11,387,532	\$ 18,913,135	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,210,543	\$ 1,060,665	\$ 774				\$ 3,271,982	\$ (152,164)	\$ 2,535,554	\$ (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)	\$ 2,520,888	\$ 1,762,628	\$ 774				\$ 4,284,289	\$ 860,143	\$ 3,731,312	\$ 1,120,281	

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

For the month ended March										
Fiscal Year 2022/23									2021/22	
	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	\$ 3,066,654	\$ 452,859				\$ 0	\$ 3,519,513	\$ 5,081,718	\$ 3,541,822	\$ 4,858,215
Traffic & Other Infractions	\$ 215,857	\$ 37,084				\$ 0	\$ 252,940	\$ 549,864	\$ 336,282	\$ 697,393
Other Criminal Cases	\$ 434,451	\$ 240,818				\$ 2,377	\$ 677,646	\$ 1,887,504	\$ 440,907	\$ 1,406,135
Civil	\$ 1,055,739						\$ 1,055,739	\$ 1,374,083	\$ 1,004,834	\$ 1,291,457
Family & Children Services	\$ 722,038	\$ 27,329			\$ 28,724	\$ 5,000	\$ 783,091	\$ 1,106,514	\$ 680,821	\$ 1,055,412
Probate, Guardianship & Mental Health Services	\$ 383,621						\$ 383,621	\$ 501,292	\$ 343,980	\$ 428,151
Juvenile Dependency Services										\$ 5,000
Juvenile Delinquency Services										\$ 5,000
Other Court Operations	\$ 68,926	\$ 31,312					\$ 100,238	\$ 2,033	\$ 79,865	\$ 122,476
Court Interpreters	\$ 403,981	\$ 192,027					\$ 596,008	\$ 813,962	\$ 469,355	\$ 754,681
Jury Services	\$ 128,401	\$ 2	\$ 62,552				\$ 190,955	\$ 347,480	\$ 178,226	\$ 224,772
Security										
Trial Court Operations Program	\$ 6,479,667	\$ 981,431	\$ 62,552		\$ 28,724	\$ 7,377	\$ 7,559,752	\$ 11,664,451	\$ 7,076,092	\$ 10,848,691
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 383,412				\$ (3,499)		\$ 379,913	\$ 601,540	\$ 384,326	\$ 565,871
Fiscal Services	\$ 590,167	\$ 23,260			\$ (7,556)		\$ 605,870	\$ 806,880	\$ 636,388	\$ 831,652
Human Resources	\$ 882,128	\$ 29,460			\$ (7,928)	\$ 4,272	\$ 907,933	\$ 1,079,057	\$ 854,295	\$ 1,070,447
Business & Facilities Services		\$ 165,776				\$ 26	\$ 165,802	\$ 550,250	\$ 278,660	\$ 699,450
Information Technology	\$ 1,164,362	\$ 695,696			\$ (9,741)	\$ 1,563	\$ 1,851,881	\$ 5,430,893	\$ 2,157,770	\$ 4,897,023
Court Administration Program	\$ 3,020,069	\$ 914,191			\$ (28,724)	\$ 5,861	\$ 3,911,398	\$ 8,468,620	\$ 4,311,440	\$ 8,064,444
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 9,499,736</b>	<b>\$ 1,895,623</b>	<b>\$ 62,552</b>		<b>\$ 0</b>	<b>\$ 13,238</b>	<b>\$ 11,471,149</b>	<b>\$ 20,133,071</b>	<b>\$ 11,387,532</b>	<b>\$ 18,913,135</b>