


## 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

Nov 5, 2018  
Date

Marin

\_\_\_\_\_  
Court

FY 18-19 Q1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Marin

Court

FY 18-19 Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
3	
4	
5	
6	
7	
8	
9	
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11	
12	

**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

Marin

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Court

FY 18-19 Q1

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	109.20	94.60			

<sup>1</sup> 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 September							2017/18	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2018/19									
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
General	Special Revenue									
		Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ (700,720)	\$ 814,905	\$ (42,266)				\$ 42,124	\$ 114,043	\$ (64,008)	
Payroll	\$ 10,059							\$ 10,059	\$ 0	
Jury	\$ 0							\$ 0	\$ 0	
Revolving	\$ 15,000							\$ 15,000	\$ 15,000	
Other Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ (69)	
Trust							\$ (100,924)	\$ (100,924)	\$ (297,966)	
Credit Card										
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745	
Cash with County										
Cash Outside of the JCC										
Cash Equivalents	\$ 3,543,649						\$ 7,325,705	\$ 10,869,354	\$ 11,803,636	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 2,870,732</b>	<b>\$ 814,905</b>	<b>\$ (42,266)</b>				<b>\$ 7,266,905</b>	<b>\$ 10,910,277</b>	<b>\$ 11,459,318</b>	
Short-Term Investment										
Investments										
<b>Total Investments</b>										
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks	\$ 0							\$ 0	\$ 0	
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0	
Due From Other Governments	\$ 103,500	\$ 0					\$ 16,516	\$ 120,016	\$ 94,876	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 5,702	\$ 0	\$ 42,266					\$ 47,969	\$ 5,223	
Trust Due To/From							\$ 0	\$ 0	\$ 0	
Distribution Due To/From							\$ 0	\$ 0	\$ 0	
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0	
General Due To/From	\$ 71,581							\$ 71,581	\$ 772	
<b>Total Receivables</b>	<b>\$ 180,783</b>	<b>\$ 0</b>	<b>\$ 42,266</b>				<b>\$ 16,516</b>	<b>\$ 239,568</b>	<b>\$ 100,871</b>	
Prepaid Expenses - General	\$ 5,000							\$ 5,000		
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>	<b>\$ 5,000</b>							<b>\$ 5,000</b>		
Other Assets									\$ 10,000	
<b>Total Other Assets</b>									<b>\$ 10,000</b>	
<b>Total Assets</b>	<b>\$ 3,056,516</b>	<b>\$ 814,905</b>	<b>\$ 0</b>				<b>\$ 7,283,421</b>	<b>\$ 11,154,842</b>	<b>\$ 11,670,188</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0							\$ 0	\$ 0	
Accounts Payable - General	\$ 105		\$ 0				\$ 0	\$ 105	\$ 5,072	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 71,581	\$ 71,581	\$ 772	
Due to Other Courts	\$ 0							\$ 0		
Due to State	\$ 0							\$ 0		
TC145 Liability							\$ 496,780	\$ 496,780	\$ 570,342	
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0	\$ 169,500	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 471							\$ 471	\$ 657	
Interest							\$ 11,192	\$ 11,192	\$ 5,632	
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 576</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 579,553</b>	<b>\$ 580,129</b>	<b>\$ 751,975</b>	
Civil							\$ 6,339,977	\$ 6,339,977	\$ 6,193,657	
Criminal							\$ 127,186	\$ 127,186	\$ 457,847	
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 130,991	\$ 130,991	\$ 45,677	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 6,606,027</b>	<b>\$ 6,606,027</b>	<b>\$ 6,705,064</b>	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ 47,139							\$ 47,139	\$ 0	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 1,582							\$ 1,582	\$ 2,138	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 48,720</b>							<b>\$ 48,720</b>	<b>\$ 2,138</b>	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 93,191						\$ 95,323	\$ 188,514	\$ 182,385	
Jury Fees - Non-Interest							\$ 1,937	\$ 1,937	\$ 9,000	
Fees - Partial Payment & Overpayment							\$ 582	\$ 582	\$ 403	
Uncleared Collections	\$ 0							\$ 0	\$ 0	
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 93,191</b>						<b>\$ 97,842</b>	<b>\$ 191,033</b>	<b>\$ 191,788</b>	
<b>Total Liabilities</b>	<b>\$ 142,468</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 7,283,421</b>	<b>\$ 7,426,908</b>	<b>\$ 7,660,955</b>	
<b>Total Fund Balance</b>	<b>\$ 2,914,028</b>	<b>\$ 814,905</b>	<b>\$ 0</b>					<b>\$ 3,728,933</b>	<b>\$ 3,919,234</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,056,516</b>	<b>\$ 814,905</b>	<b>\$ 0</b>				<b>\$ 7,283,421</b>	<b>\$ 11,154,842</b>	<b>\$ 11,670,188</b>	

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

For the month ended September										
	Fiscal Year 2018/19							2017/18		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 888,861	\$ 38,920					\$ 927,781	\$ 4,441,068	\$ 950,787	\$ 4,042,071
Traffic & Other Infractions	\$ 143,859	\$ 0					\$ 143,859	\$ 835,292	\$ 170,027	\$ 820,578
Other Criminal Cases	\$ 125,010	\$ 1,233					\$ 126,243	\$ 617,639	\$ 133,276	\$ 516,814
Civil	\$ 333,960						\$ 333,960	\$ 1,489,762	\$ 363,246	\$ 1,526,098
Family & Children Services	\$ 157,595	\$ 470					\$ 158,065	\$ 954,337	\$ 148,559	\$ 726,686
Probate, Guardianship & Mental Health Services	\$ 80,906						\$ 80,906	\$ 354,606	\$ 80,958	\$ 346,668
Juvenile Dependency Services		\$ 0					\$ 0		\$ 500	
Juvenile Delinquency Services								\$ 2,500	\$ 500	\$ 5,000
Other Court Operations	\$ 39,301	\$ 5,743					\$ 45,045	\$ 191,850	\$ 42,537	\$ 183,055
Court Interpreters	\$ 71,400	\$ 61,667					\$ 133,067	\$ 637,695	\$ 108,262	\$ 568,579
Jury Services	\$ 38,471		\$ 8,028				\$ 46,499	\$ 229,265	\$ 48,937	\$ 227,840
Security										
<b>Trial Court Operations Program</b>	<b>\$ 1,879,362</b>	<b>\$ 108,032</b>	<b>\$ 8,028</b>				<b>\$ 1,995,423</b>	<b>\$ 9,754,014</b>	<b>\$ 2,047,588</b>	<b>\$ 8,963,389</b>
Enhanced Collections										
Other Non-Court Operations										
<b>Non-Court Operations Program</b>										
Executive Office	\$ 131,940						\$ 131,940	\$ 552,837	\$ 140,060	\$ 527,512
Fiscal Services	\$ 115,239	\$ 12,072					\$ 127,311	\$ 605,336	\$ 160,094	\$ 974,164
Human Resources	\$ 213,227	\$ (406)					\$ 212,822	\$ 1,086,089	\$ 211,430	\$ 1,438,091
Business & Facilities Services		\$ 53,716					\$ 53,716	\$ 522,200	\$ 106,935	\$ 498,998
Information Technology	\$ 168,798	\$ 216,227					\$ 385,025	\$ 2,374,213	\$ 350,901	\$ 1,999,619
<b>Court Administration Program</b>	<b>\$ 629,205</b>	<b>\$ 281,610</b>					<b>\$ 910,815</b>	<b>\$ 5,140,675</b>	<b>\$ 969,419</b>	<b>\$ 5,438,384</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,508,567</b>	<b>\$ 389,642</b>	<b>\$ 8,028</b>				<b>\$ 2,906,237</b>	<b>\$ 14,894,689</b>	<b>\$ 3,017,007</b>	<b>\$ 14,401,773</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 September										
	Fiscal Year 2018/19							2017/18			
	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>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 5,383,040	\$ 9,984					\$ 5,393,024	\$ 12,488,326	\$ 5,698,671	\$ 12,165,829	
Improvement and Modernization Fund								\$ 33,348		\$ 34,077	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 96,479						\$ 96,479	\$ 632,894	\$ 104,667	\$ 492,629	
Civil Coordination Reimbursement (0150091)	\$ 3,699						\$ 3,699	\$ 240,187	\$ 4,514	\$ 102,815	
MOU Reimbursements (0150010 and General)								\$ 644,511		\$ 644,512	
Other Miscellaneous											
	\$ 5,483,218	\$ 9,984					\$ 5,493,202	\$ 14,039,266	\$ 5,807,853	\$ 13,439,862	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator								\$ 266,498	\$ (25,886)	\$ 266,498	
Other Judicial Council Grants			\$ (7,443)				\$ (7,443)	\$ 14,000	\$ 7,439	\$ 14,000	
Non-Judicial Council Grants	\$ 5,000						\$ 5,000	\$ 10,000		\$ 10,000	
	\$ 5,000		\$ (7,443)				\$ (2,443)	\$ 290,498	\$ (18,447)	\$ 290,498	
<b>Other Financing Sources</b>											
Interest Income	\$ 2,448	\$ 596					\$ 3,045	\$ 44,000	\$ 1,701	\$ 22,500	
Investment Income											
Donations											
Local Fees	\$ 20,495	\$ 3,118					\$ 23,613	\$ 297,200	\$ 24,172	\$ 304,000	
Non-Fee Revenues	\$ 73,947	\$ 2,469					\$ 76,416	\$ 271,000	\$ 2,685	\$ 21,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 2,031					\$ 2,031	\$ 18,000	\$ 4,366	\$ 14,000	
Reimbursement Other	\$ 513						\$ 513	\$ 17,000	\$ 3,038	\$ 12,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 342						\$ 342	\$ 1,500	\$ 211	\$ 4,500	
	\$ 97,745	\$ 8,214					\$ 105,959	\$ 648,700	\$ 38,172	\$ 378,000	
<b>Total Revenues</b>	<b>\$ 5,585,963</b>	<b>\$ 18,198</b>	<b>\$ (7,443)</b>				<b>\$ 5,596,719</b>	<b>\$ 14,978,464</b>	<b>\$ 6,825,578</b>	<b>\$ 14,108,360</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 1,631,985						\$ 1,631,985	\$ 7,508,666	\$ 1,694,794	\$ 7,117,175	
Temp Help	\$ 22,657						\$ 22,657	\$ 150,790	\$ 44,140	\$ 211,000	
Overtime	\$ 9,751						\$ 9,751	\$ 30,000	\$ 4,436	\$ 20,000	
Staff Benefits	\$ 844,174						\$ 844,174	\$ 4,471,318	\$ 916,905	\$ 4,430,252	
	\$ 2,508,567						\$ 2,508,567	\$ 12,160,774	\$ 2,660,275	\$ 11,778,427	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 89,101						\$ 89,101	\$ 378,845	\$ 35,311	\$ 325,023	
Printing	\$ 3,991						\$ 3,991	\$ 33,000	\$ 8,526	\$ 30,000	
Telecommunications	\$ 4,123						\$ 4,123	\$ 20,000	\$ 2,910	\$ 18,000	
Postage	\$ 32,979						\$ 32,979	\$ 117,000	\$ 25,207	\$ 120,000	
Insurance								\$ 3,400		\$ 3,400	
In-State Travel	\$ 2,138						\$ 2,138	\$ 20,000	\$ 2,575	\$ 20,500	
Out-of-State Travel											
Training	\$ 2,092						\$ 2,092	\$ 34,750	\$ (704)	\$ 31,750	
Security Services											
Facility Operations								\$ 224,000	\$ 46,750	\$ 195,875	
Utilities											
Contracted Services	\$ 106,299		\$ (7,443)				\$ 98,856	\$ 489,436	\$ 56,303	\$ 424,753	
Consulting and Professional Services	\$ 145						\$ 145	\$ 2,000	\$ 216	\$ 1,900	
Information Technology	\$ 156,218						\$ 156,218	\$ 1,340,484	\$ 169,166	\$ 1,091,645	
Major Equipment								\$ 20,000	\$ 0	\$ 31,500	
Other Items of Expense											
	\$ 397,085		\$ (7,443)				\$ 389,642	\$ 2,680,915	\$ 346,260	\$ 2,294,346	
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 8,028						\$ 8,028	\$ 53,000	\$ 10,472	\$ 54,000	
Judgments, Settlements and Claims											
Debt Service											
Other										\$ 275,000	
<b>Capital Costs</b>											
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 8,028						\$ 8,028	\$ 53,000	\$ 10,472	\$ 329,000	
<b>Total Expenditures</b>	<b>\$ 2,913,680</b>		<b>\$ (7,443)</b>				<b>\$ 2,906,237</b>	<b>\$ 14,894,689</b>	<b>\$ 3,017,007</b>	<b>\$ 14,401,773</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 2,672,283</b>	<b>\$ 18,198</b>	<b>\$ 0</b>				<b>\$ 2,690,481</b>	<b>\$ 83,775</b>	<b>\$ 2,808,571</b>	<b>\$ (293,413)</b>	
<b>Operating Transfers In (Out)</b>								\$ 0		\$ 0	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 241,745	\$ 796,707	\$ 0				\$ 1,038,451	\$ 1,038,451	\$ 1,110,663	\$ 1,110,663	
Ending Balance (Deficit)	\$ 2,914,028	\$ 814,905	\$ 0				\$ 3,728,933	\$ 1,122,226	\$ 3,919,234	\$ 817,250	