

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

02/13/19  
\_\_\_\_\_  
Date

Marin

\_\_\_\_\_  
Court

FY 18-19 Q2

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Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court

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Fiscal Year and Ending Quarter

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

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Court

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Fiscal Year and Ending Quarter

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

<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 December							2017/18 Total Funds (Info. Purposes Only)	2017/18 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					Total Funds (Info. Purposes Only)	
<b>ASSETS</b>									
Operations	\$ (663,713)	\$ 880,383	\$ (131,276)				\$ 51,799	\$ 137,193	\$ 141,828
Payroll	\$ 0							\$ 0	\$ 3,430
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 50
Trust							\$ (89,526)	\$ (89,526)	\$ (55,103)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County	\$ 0							\$ 0	
Cash Outside of the JCC									
Cash Equivalents	\$ 3,972,628						\$ 4,099,522	\$ 8,072,149	\$ 11,172,819
<b>Total Cash and Cash Equivalents</b>	<b>\$ 3,326,659</b>	<b>\$ 880,383</b>	<b>\$ (131,276)</b>				<b>\$ 4,061,795</b>	<b>\$ 8,137,562</b>	<b>\$ 11,280,770</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	\$ 48,008	\$ 0					\$ 16,516	\$ 64,524	\$ 82,572
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 5,702	\$ 0	\$ 134,241					\$ 139,943	\$ 104,737
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 63,541							\$ 63,541	\$ 4,163
<b>Total Receivables</b>	<b>\$ 117,251</b>	<b>\$ 0</b>	<b>\$ 134,241</b>				<b>\$ 16,516</b>	<b>\$ 268,009</b>	<b>\$ 191,472</b>
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 5,000							\$ 5,000	
<b>Total Prepaid Expenses</b>	<b>\$ 5,000</b>							<b>\$ 5,000</b>	
Other Assets									\$ 15,000
<b>Total Other Assets</b>									<b>\$ 15,000</b>
<b>Total Assets</b>	<b>\$ 3,448,911</b>	<b>\$ 880,383</b>	<b>\$ 2,965</b>				<b>\$ 4,078,311</b>	<b>\$ 8,410,570</b>	<b>\$ 11,487,241</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 105		\$ 0				\$ 0	\$ 105	\$ 52,730
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 63,541	\$ 63,541	\$ 4,163
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 0							\$ 0	
TC145 Liability							\$ 439,779	\$ 439,779	\$ 489,832
Due to Other Governments	\$ 223,988		\$ 0				\$ 0	\$ 223,988	\$ 264,993
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 611							\$ 611	\$ 1,018
Interest							\$ 12,424	\$ 12,424	\$ 6,516
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 224,703</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 515,743</b>	<b>\$ 740,447</b>	<b>\$ 819,253</b>
Civil							\$ 3,198,645	\$ 3,198,645	\$ 6,234,101
Criminal							\$ 176,246	\$ 176,246	\$ 299,913
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 82,611	\$ 82,611	\$ 60,467
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 3,465,375</b>	<b>\$ 3,465,375</b>	<b>\$ 6,602,354</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 93,191						\$ 95,323	\$ 188,514	\$ 182,369
Jury Fees - Non-Interest							\$ 1,188	\$ 1,188	\$ 12,842
Fees - Partial Payment & Overpayment							\$ 682	\$ 682	\$ 450
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 93,191</b>						<b>\$ 97,193</b>	<b>\$ 190,384</b>	<b>\$ 195,661</b>
<b>Total Liabilities</b>	<b>\$ 317,894</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 4,078,311</b>	<b>\$ 4,396,205</b>	<b>\$ 7,617,268</b>
<b>Total Fund Balance</b>	<b>\$ 3,131,016</b>	<b>\$ 880,383</b>	<b>\$ 2,965</b>					<b>\$ 4,014,365</b>	<b>\$ 3,869,973</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,448,911</b>	<b>\$ 880,383</b>	<b>\$ 2,965</b>				<b>\$ 4,078,311</b>	<b>\$ 8,410,570</b>	<b>\$ 11,487,241</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 2018/19													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2017/18			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
<b>REVENUES</b>													
<b>State Financing Sources</b>													
Trial Court Trust Fund	\$ 7,607,355	\$ 39,567					\$ 7,646,922	\$ 12,488,326	\$ 7,833,915	\$ 12,165,829			
Improvement and Modernization Fund								\$ 33,348		\$ 34,077			
Judges' Compensation (0150019)													
Court Interpreter (0150037)	\$ 242,641						\$ 242,641	\$ 632,894	\$ 222,321	\$ 492,629			
Civil Coordination Reimbursement (0150091)	\$ 58,574						\$ 58,574	\$ 240,187	\$ 57,292	\$ 102,815			
MOU Reimbursements (0150010 and General)	\$ 644,511						\$ 644,511	\$ 644,511	\$ 644,512	\$ 644,512			
Other Miscellaneous	\$ 8,553,081	\$ 39,567					\$ 8,592,648	\$ 14,039,266	\$ 8,758,041	\$ 13,439,862			
<b>Grants</b>													
AB 1058 Commissioner/Facilitator			\$ 97,235				\$ 97,235	\$ 266,498	\$ 104,734	\$ 266,498			
Other Judicial Council Grants			\$ 0				\$ 0	\$ 14,000	\$ 14,878	\$ 14,000			
Non-Judicial Council Grants	\$ 5,000						\$ 5,000	\$ 10,000	\$ 5,000	\$ 10,000			
	\$ 5,000		\$ 97,235				\$ 102,235	\$ 290,498	\$ 124,612	\$ 290,498			
<b>Other Financing Sources</b>													
Interest Income	\$ 15,059	\$ 5,163					\$ 20,222	\$ 44,000	\$ 12,008	\$ 22,500			
Investment Income													
Donations													
Local Fees	\$ 84,155	\$ 17,117					\$ 101,272	\$ 297,200	\$ 103,567	\$ 304,000			
Non-Fee Revenues	\$ 143,378	\$ 12,659					\$ 156,037	\$ 271,000	\$ 10,264	\$ 21,000			
Enhanced Collections													
Escheatment													
Prior Year Revenue													
County Program - Restricted		\$ 9,170					\$ 9,170	\$ 18,000	\$ 8,721	\$ 14,000			
Reimbursement Other	\$ 3,024						\$ 3,024	\$ 17,000	\$ 3,671	\$ 12,000			
Sale of Fixed Assets													
Other Miscellaneous	\$ 542						\$ 542	\$ 1,500	\$ 856	\$ 4,500			
	\$ 246,158	\$ 44,109					\$ 290,268	\$ 648,700	\$ 139,086	\$ 378,000			
<b>Total Revenues</b>	<b>\$ 8,804,239</b>	<b>\$ 83,676</b>	<b>\$ 97,235</b>				<b>\$ 8,985,150</b>	<b>\$ 14,978,464</b>	<b>\$ 9,021,739</b>	<b>\$ 14,108,360</b>			
<b>EXPENDITURES</b>													
<b>Personal Services</b>													
Salaries - Permanent	\$ 3,197,455		\$ 59,471				\$ 3,256,926	\$ 7,508,666	\$ 3,375,612	\$ 7,117,175			
Temp Help	\$ 46,479						\$ 46,479	\$ 150,790	\$ 59,512	\$ 211,000			
Overtime	\$ 24,963						\$ 24,963	\$ 30,000	\$ 12,203	\$ 20,000			
Staff Benefits	\$ 1,721,455		\$ 19,087				\$ 1,740,542	\$ 4,569,683	\$ 1,867,702	\$ 4,430,252			
	\$ 4,990,352		\$ 78,558				\$ 5,068,910	\$ 12,259,139	\$ 5,315,029	\$ 11,778,427			
<b>Operating Expenses and Equipment</b>													
General Expense	\$ 152,649						\$ 152,649	\$ 376,845	\$ 114,702	\$ 325,023			
Printing	\$ 11,201						\$ 11,201	\$ 33,000	\$ 20,769	\$ 30,000			
Telecommunications	\$ 10,151						\$ 10,151	\$ 20,000	\$ 7,238	\$ 18,000			
Postage	\$ 62,586						\$ 62,586	\$ 117,000	\$ 44,203	\$ 120,000			
Insurance	\$ 3,613						\$ 3,613	\$ 3,400	\$ 3,252	\$ 3,400			
In-State Travel	\$ 6,687						\$ 6,687	\$ 20,000	\$ 7,478	\$ 20,500			
Out-of-State Travel													
Training	\$ 5,895						\$ 5,895	\$ 34,750	\$ 2,649	\$ 31,750			
Security Services													
Facility Operations	\$ 89,500						\$ 89,500	\$ 224,000	\$ 93,775	\$ 195,875			
Utilities													
Contracted Services	\$ 211,248		\$ 0				\$ 211,248	\$ 489,436	\$ 135,392	\$ 424,753			
Consulting and Professional Services	\$ 4,280						\$ 4,280	\$ 2,000	\$ 760	\$ 1,900			
Information Technology	\$ 356,552						\$ 356,552	\$ 1,340,484	\$ 493,879	\$ 1,091,645			
Major Equipment								\$ 20,000	\$ 0	\$ 31,500			
Other Items of Expense													
	\$ 914,362		\$ 0				\$ 914,362	\$ 2,680,915	\$ 924,096	\$ 2,294,346			
<b>Special Items of Expense</b>													
Grand Jury													
Jury Costs	\$ 25,964						\$ 25,964	\$ 53,000	\$ 23,303	\$ 54,000			
Judgements, Settlements and Claims													
Debt Service										\$ 275,000			
Other													
<b>Capital Costs</b>													
Internal Cost Recovery	\$ (15,712)		\$ 15,712				\$ 0	\$ 0	\$ 0	\$ 0			
Prior Year Expense Adjustment													
	\$ 10,253		\$ 15,712				\$ 25,964	\$ 53,000	\$ 23,303	\$ 329,000			
<b>Total Expenditures</b>	<b>\$ 5,914,967</b>		<b>\$ 94,270</b>				<b>\$ 6,009,237</b>	<b>\$ 14,993,054</b>	<b>\$ 6,262,428</b>	<b>\$ 14,401,773</b>			
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 2,889,272</b>	<b>\$ 83,676</b>	<b>\$ 2,965</b>				<b>\$ 2,975,913</b>	<b>\$ (14,590)</b>	<b>\$ 2,759,311</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)	<b>\$ 3,131,016</b>	<b>\$ 880,383</b>	<b>\$ 2,965</b>				<b>\$ 4,014,365</b>	<b>\$ 1,023,861</b>	<b>\$ 3,869,973</b>	<b>\$ 817,250</b>			

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

For the month ended December										
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	\$ 1,829,142	\$ 71,400			\$ 0		\$ 1,900,543	\$ 4,457,653	\$ 1,892,541	\$ 4,042,071
Traffic & Other Infractions	\$ 271,550	\$ 2,794					\$ 274,344	\$ 837,752	\$ 340,063	\$ 820,578
Other Criminal Cases	\$ 252,595	\$ 24,075					\$ 276,670	\$ 620,229	\$ 274,867	\$ 516,814
Civil	\$ 642,230						\$ 642,230	\$ 1,497,322	\$ 710,049	\$ 1,526,098
Family & Children Services	\$ 313,726	\$ 4,605			\$ 0		\$ 318,331	\$ 957,867	\$ 302,776	\$ 726,686
Probate, Guardianship & Mental Health Services	\$ 149,510						\$ 149,510	\$ 356,076	\$ 160,985	\$ 346,668
Juvenile Dependency Services		\$ 500					\$ 500		\$ 1,000	
Juvenile Delinquency Services		\$ 500					\$ 500	\$ 2,500	\$ 500	\$ 5,000
Other Court Operations	\$ 86,250	\$ 13,425					\$ 99,675	\$ 193,655	\$ 88,265	\$ 183,055
Court Interpreters	\$ 149,369	\$ 123,603					\$ 272,971	\$ 639,185	\$ 229,483	\$ 568,579
Jury Services	\$ 77,854		\$ 25,964				\$ 103,819	\$ 229,985	\$ 100,210	\$ 227,840
Security										
<b>Trial Court Operations Program</b>	<b>\$ 3,772,227</b>	<b>\$ 240,902</b>	<b>\$ 25,964</b>		<b>\$ 0</b>		<b>\$ 4,039,094</b>	<b>\$ 9,792,224</b>	<b>\$ 4,100,740</b>	<b>\$ 8,963,389</b>
Enhanced Collections										
Other Non-Court Operations										
<b>Non-Court Operations Program</b>										
Executive Office	\$ 253,484						\$ 253,484	\$ 554,957	\$ 258,492	\$ 527,512
Fiscal Services	\$ 231,476	\$ 23,174					\$ 254,651	\$ 607,496	\$ 314,968	\$ 974,164
Human Resources	\$ 478,877	\$ 9,103					\$ 487,980	\$ 1,138,499	\$ 484,006	\$ 1,438,091
Business & Facilities Services		\$ 214,260					\$ 214,260	\$ 522,200	\$ 226,606	\$ 498,998
Information Technology	\$ 332,846	\$ 426,923					\$ 759,768	\$ 2,377,678	\$ 877,616	\$ 1,999,619
<b>Court Administration Program</b>	<b>\$ 1,296,683</b>	<b>\$ 673,460</b>					<b>\$ 1,970,143</b>	<b>\$ 5,200,830</b>	<b>\$ 2,161,688</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>\$ 5,068,910</b>	<b>\$ 914,362</b>	<b>\$ 25,964</b>		<b>\$ 0</b>		<b>\$ 6,009,237</b>	<b>\$ 14,993,054</b>	<b>\$ 6,262,428</b>	<b>\$ 14,401,773</b>