


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 of Court Executive

08/20/19

Date

Marin

Court

FY 18-19 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

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

¹ 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 June									
Fiscal Year 2018/19									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (1,187,400)	\$ 983,104	\$ 0				\$ 88,706	\$ (115,591)	\$ 177,012
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 18,000							\$ 18,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 0
Trust							\$ (161,312)	\$ (161,312)	\$ (100,558)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 2,938,260						\$ 4,706,197	\$ 7,644,457	\$ 8,842,949
Total Cash and Cash Equivalents	\$ 1,771,605	\$ 983,104	\$ 0				\$ 4,633,591	\$ 7,388,299	\$ 8,937,147
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 15,810	\$ 5,672					\$ 0	\$ 21,481	\$ 10,918
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 102,304						\$ 0	\$ 102,304	\$ 73,589
Due From Other Governments	\$ 118,401	\$ 14,763					\$ 16,516	\$ 149,680	\$ 154,126
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 282,488	\$ 19,948	\$ 117,215					\$ 419,652	\$ 323,613
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 3,352	\$ 3,352	\$ 0
General Due To/From	\$ 23,618							\$ 23,618	\$ 23,056
Total Receivables	\$ 542,621	\$ 40,383	\$ 117,215				\$ 19,868	\$ 720,087	\$ 585,302
Prepaid Expenses - General	\$ 5,000							\$ 5,000	\$ 5,000
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 5,000							\$ 5,000	\$ 5,000
Other Assets									\$ 0
Total Other Assets									\$ 0
Total Assets	\$ 2,319,226	\$ 1,023,487	\$ 117,215				\$ 4,653,458	\$ 8,113,386	\$ 9,527,449
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 206,823							\$ 206,823	\$ 46,062
Accounts Payable - General	\$ 15,230		\$ 0				\$ 0	\$ 15,230	\$ 519
Due to Other Funds	\$ 3,352	\$ 0	\$ 102,304				\$ 23,618	\$ 129,274	\$ 96,645
Due to Other Courts	\$ 0							\$ 0	\$ 40
Due to State	\$ 0							\$ 0	\$ 4,494
TC145 Liability							\$ 537,727	\$ 537,727	\$ 554,198
Due to Other Governments	\$ 506,403		\$ 14,911				\$ 0	\$ 521,314	\$ 60,699
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 461							\$ 461	\$ 288
Interest							\$ 874	\$ 874	\$ 603
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 732,269	\$ 0	\$ 117,215				\$ 562,219	\$ 1,411,704	\$ 763,529
Civil							\$ 3,647,413	\$ 3,647,413	\$ 6,309,661
Criminal							\$ 215,970	\$ 215,970	\$ 206,476
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 124,660	\$ 124,660	\$ 110,832
Miscellaneous Trust									
Total Trust Deposits							\$ 3,995,916	\$ 3,995,916	\$ 6,634,843
Accrued Payroll	\$ 921,937							\$ 921,937	\$ 897,818
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 53,450							\$ 53,450	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 975,387							\$ 975,387	\$ 897,818
Revenue Collected in Advance									
Liabilities For Deposits	\$ 97,439						\$ 95,323	\$ 192,762	\$ 182,337
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 9,901
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 571
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 97,439						\$ 95,323	\$ 192,762	\$ 192,809
Total Liabilities	\$ 1,805,095	\$ 0	\$ 117,215				\$ 4,653,458	\$ 6,575,769	\$ 8,488,998
Total Fund Balance	\$ 514,130	\$ 1,023,487	\$ 0					\$ 1,537,617	\$ 1,038,451
Total Liabilities and Fund Balance	\$ 2,319,226	\$ 1,023,487	\$ 117,215				\$ 4,653,458	\$ 8,113,386	\$ 9,527,449

**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 June											
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)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 12,526,601	\$ 118,630					\$ 12,645,231	\$ 12,655,124	\$ 12,207,057	\$ 12,165,829	
Improvement and Modernization Fund	\$ 33,348						\$ 33,348	\$ 33,348	\$ 34,077	\$ 34,077	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 500,943						\$ 500,943	\$ 532,894	\$ 587,870	\$ 492,629	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 246,057						\$ 246,057	\$ 247,187	\$ 112,965	\$ 102,815	
Other Miscellaneous	\$ 644,511						\$ 644,511	\$ 644,511	\$ 644,512	\$ 644,512	
	\$ 13,951,460	\$ 118,630					\$ 14,070,090	\$ 14,113,064	\$ 13,586,481	\$ 13,439,862	
Grants											
AB 1058 Commissioner/Facilitator			\$ 225,579				\$ 225,579	\$ 266,498	\$ 238,279	\$ 266,498	
Other Judicial Council Grants			\$ 14,911				\$ 14,911	\$ 14,000	\$ 29,763	\$ 14,000	
Non-Judicial Council Grants	\$ 10,000						\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
	\$ 10,000		\$ 240,490				\$ 250,490	\$ 290,498	\$ 278,042	\$ 290,498	
Other Financing Sources											
Interest Income	\$ 76,419	\$ 22,924					\$ 99,343	\$ 60,450	\$ 54,693	\$ 22,500	
Investment Income											
Donations											
Local Fees	\$ 233,768	\$ 50,293					\$ 284,061	\$ 297,728	\$ 299,539	\$ 304,000	
Non-Fee Revenues	\$ 311,929	\$ 34,948					\$ 346,877	\$ 341,000	\$ 64,696	\$ 21,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 17,423					\$ 17,423	\$ 20,000	\$ 20,109	\$ 14,000	
Reimbursement Other	\$ 62,276						\$ 62,276	\$ 60,860	\$ 18,727	\$ 12,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,361						\$ 2,361	\$ 1,500	\$ 1,558	\$ 4,500	
	\$ 686,753	\$ 125,588					\$ 812,341	\$ 781,538	\$ 459,323	\$ 378,000	
Total Revenues	\$ 14,648,213	\$ 244,218	\$ 240,490				\$ 15,132,922	\$ 15,185,100	\$ 14,323,846	\$ 14,108,360	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 7,582,438	\$ 12,103	\$ 136,428				\$ 7,730,969	\$ 7,319,849	\$ 7,752,896	\$ 7,117,175	
Temp Help	\$ 127,119						\$ 127,119	\$ 138,790	\$ 124,445	\$ 211,000	
Overtime	\$ 66,871						\$ 66,871	\$ 85,000	\$ 24,615	\$ 20,000	
Staff Benefits	\$ 3,955,262	\$ 5,336	\$ 45,432				\$ 4,006,030	\$ 4,379,160	\$ 4,045,941	\$ 4,430,252	
	\$ 11,731,691	\$ 17,439	\$ 181,860				\$ 11,930,990	\$ 11,922,799	\$ 11,947,896	\$ 11,778,427	
Operating Expenses and Equipment											
General Expense	\$ 358,933		\$ 3,457				\$ 362,390	\$ 645,210	\$ 260,003	\$ 325,023	
Printing	\$ 25,578						\$ 25,578	\$ 28,000	\$ 32,790	\$ 30,000	
Telecommunications	\$ 23,855		\$ 226				\$ 24,081	\$ 25,000	\$ 19,946	\$ 18,000	
Postage	\$ 150,202						\$ 150,202	\$ 148,600	\$ 117,425	\$ 120,000	
Insurance	\$ 3,851						\$ 3,851	\$ 3,852	\$ 3,252	\$ 3,400	
In-State Travel	\$ 17,954		\$ 2,165				\$ 20,120	\$ 20,000	\$ 18,075	\$ 20,500	
Out-of-State Travel											
Training	\$ 22,434		\$ 1,420				\$ 23,854	\$ 24,750	\$ 12,059	\$ 31,750	
Security Services											
Facility Operations	\$ 234,858						\$ 234,858	\$ 287,438	\$ 193,123	\$ 195,875	
Utilities											
Contracted Services	\$ 394,637		\$ 14,911				\$ 409,548	\$ 449,711	\$ 408,626	\$ 424,753	
Consulting and Professional Services	\$ 12,500						\$ 12,500	\$ 12,200	\$ 1,970	\$ 1,900	
Information Technology	\$ 864,640		\$ 228				\$ 864,868	\$ 993,534	\$ 1,022,321	\$ 1,091,645	
Major Equipment	\$ 144,813						\$ 144,813	\$ 207,000	\$ 31,248	\$ 31,500	
Other Items of Expense	\$ 349						\$ 349				
	\$ 2,254,605		\$ 22,408				\$ 2,277,013	\$ 2,845,295	\$ 2,120,838	\$ 2,294,346	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 55,753						\$ 55,753	\$ 57,200	\$ 52,323	\$ 54,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 370,000						\$ 370,000	\$ 370,000	\$ 275,000	\$ 275,000	
Capital Costs											
Internal Cost Recovery	\$ (36,372)		\$ 36,372				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 389,381		\$ 36,372				\$ 425,753	\$ 427,200	\$ 327,323	\$ 329,000	
Total Expenditures	\$ 14,375,678	\$ 17,439	\$ 240,640				\$ 14,633,756	\$ 15,195,294	\$ 14,396,057	\$ 14,401,773	
Excess (Deficit) of Revenues Over Expenditures	\$ 272,536	\$ 226,780	\$ (150)				\$ 499,166	\$ (10,194)	\$ (72,211)	\$ (293,413)	
Operating Transfers In (Out)	\$ (150)		\$ 150				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 241,745	\$ 796,707	\$ 0				\$ 1,038,451	\$ 1,038,451	\$ 1,110,663	\$ 1,110,663	
Ending Balance (Deficit)	\$ 514,130	\$ 1,023,487	\$ 0				\$ 1,537,617	\$ 1,028,257	\$ 1,038,451	\$ 817,250	

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

For the month ended June										
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 4,264,403	\$ 157,111				\$ 0	\$ 4,421,514	\$ 4,322,274	\$ 4,322,714	\$ 4,042,071
Traffic & Other Infractions	\$ 681,087	\$ 9,838					\$ 690,925	\$ 760,447	\$ 758,920	\$ 820,578
Other Criminal Cases	\$ 586,379	\$ 49,611					\$ 635,990	\$ 586,081	\$ 626,707	\$ 516,814
Civil	\$ 1,503,063	\$ 75					\$ 1,503,138	\$ 1,450,826	\$ 1,605,753	\$ 1,526,098
Family & Children Services	\$ 778,739	\$ 39,237				\$ 0	\$ 817,976	\$ 953,809	\$ 714,852	\$ 726,686
Probate, Guardianship & Mental Health Services	\$ 331,866						\$ 331,866	\$ 352,293	\$ 365,524	\$ 346,668
Juvenile Dependency Services		\$ 1,500					\$ 1,500	\$ 2,000	\$ 2,500	
Juvenile Delinquency Services		\$ 1,000					\$ 1,000	\$ 2,500	\$ 2,500	\$ 5,000
Other Court Operations	\$ 154,187	\$ 31,957					\$ 186,144	\$ 191,933	\$ 206,634	\$ 183,055
Court Interpreters	\$ 500,692	\$ 206,805					\$ 707,497	\$ 676,679	\$ 518,717	\$ 568,579
Jury Services	\$ 167,644	\$ 2,850	\$ 55,753				\$ 226,247	\$ 238,663	\$ 230,135	\$ 227,840
Security										
Trial Court Operations Program	\$ 8,968,059	\$ 499,984	\$ 55,753			\$ 0	\$ 9,523,796	\$ 9,537,505	\$ 9,354,956	\$ 8,963,389
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 570,507						\$ 570,507	\$ 552,174	\$ 585,749	\$ 527,512
Fiscal Services	\$ 531,089	\$ 49,537	\$ 370,000				\$ 950,626	\$ 927,404	\$ 975,228	\$ 974,164
Human Resources	\$ 1,124,893	\$ 40,868					\$ 1,165,761	\$ 1,203,331	\$ 1,085,526	\$ 1,438,091
Business & Facilities Services		\$ 549,757					\$ 549,757	\$ 748,005	\$ 481,314	\$ 498,998
Information Technology	\$ 736,441	\$ 1,136,868					\$ 1,873,309	\$ 2,226,875	\$ 1,913,282	\$ 1,999,619
Court Administration Program	\$ 2,962,930	\$ 1,777,029	\$ 370,000				\$ 5,109,960	\$ 5,657,789	\$ 5,041,101	\$ 5,438,384
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,930,990	\$ 2,277,013	\$ 425,753			\$ 0	\$ 14,633,756	\$ 15,195,294	\$ 14,396,057	\$ 14,401,773

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Marin

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	5,000	-	5,000	-	-	-	-	-	-	5,000
Restricted	-	2,116	2,116	1,021,370	-	-	-	-	-	1,023,487
Committed	459,913	-	459,913	-	-	-	-	-	-	459,913
Assigned	-	49,217	49,217	-	-	-	-	-	-	49,217
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 464,913	\$ 51,334	\$ 516,247	\$ 1,021,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,537,617