


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

12/02/19
Date

Marin

Court
FY19-20 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin

Court

FY19-20 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Marin

Court

FY19-20 Q1

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	112.20	99.10			

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 September										
Fiscal Year 2019/20										
	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							
ASSETS										
Operations	\$ (1,123,068)	\$ 1,046,522	\$ (33,461)				\$ 24,657	\$ (85,350)	\$ 114,043	
Payroll	\$ 0							\$ 0	\$ 10,059	
Jury	\$ 0							\$ 0	\$ 0	
Revolving	\$ 15,000							\$ 15,000	\$ 15,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (68,688)	\$ (68,688)	\$ (100,924)	
Credit Card										
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745	
Cash with County										
Cash Outside of the JCC										
Cash Equivalents	\$ 3,910,905						\$ 4,062,754	\$ 7,973,660	\$ 10,869,354	
Total Cash and Cash Equivalents	\$ 2,805,582	\$ 1,046,522	\$ (33,461)				\$ 4,018,724	\$ 7,837,367	\$ 10,910,277	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee	\$ 0							\$ 0	\$ 0	
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0	
Due From Other Governments	\$ 80,593	\$ 0					\$ 16,516	\$ 97,109	\$ 120,016	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ (21,767)	\$ 0	\$ 33,461					\$ 11,694	\$ 47,969	
Trust Due To/From							\$ 0	\$ 0	\$ 0	
Distribution Due To/From										
Civil Filing Fee Due To/From							\$ 1,937	\$ 1,937	\$ 0	
General Due To/From	\$ 58,988							\$ 58,988	\$ 71,581	
Total Receivables	\$ 117,815	\$ 0	\$ 33,461				\$ 18,453	\$ 169,729	\$ 239,566	
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										
Total Other Assets										
Total Assets	\$ 2,928,397	\$ 1,046,522	\$ 0				\$ 4,037,177	\$ 8,012,095	\$ 11,154,842	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0							\$ 0	\$ 0	
Accounts Payable - General	\$ 20,185		\$ 0				\$ 0	\$ 20,185	\$ 105	
Due to Other Funds	\$ 1,937	\$ 0	\$ 0				\$ 58,988	\$ 60,925	\$ 71,581	
Due to Other Courts									\$ 0	
Due to State									\$ 0	
TC145 Liability							\$ 525,245	\$ 525,245	\$ 496,780	
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 725							\$ 725	\$ 471	
Interest							\$ 6,554	\$ 6,554	\$ 11,192	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 22,846	\$ 0	\$ 0				\$ 590,787	\$ 613,633	\$ 580,129	
Civil							\$ 3,005,287	\$ 3,005,287	\$ 6,339,977	
Criminal							\$ 204,040	\$ 204,040	\$ 127,186	
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 129,422	\$ 129,422	\$ 130,991	
Miscellaneous Trust										
Total Trust Deposits							\$ 3,346,621	\$ 3,346,621	\$ 6,606,027	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ 0							\$ 0	\$ 47,139	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0	
Deductions Payable	\$ 5,262							\$ 5,262	\$ 1,582	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 5,262							\$ 5,262	\$ 48,720	
Revenue Collected in Advance										
Liabilities For Deposits	\$ 97,439						\$ 95,323	\$ 192,762	\$ 188,514	
Jury Fees - Non-Interest							\$ 3,289	\$ 3,289	\$ 1,937	
Fees - Partial Payment & Overpayment							\$ 1,157	\$ 1,157	\$ 582	
Uncleared Collections	\$ 0							\$ 0	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 97,439						\$ 99,766	\$ 197,207	\$ 191,033	
Total Liabilities	\$ 125,548	\$ 0	\$ 0				\$ 4,037,177	\$ 4,182,726	\$ 7,425,909	
Total Fund Balance	\$ 2,802,849	\$ 1,046,522	\$ 0					\$ 3,849,371	\$ 3,728,933	
Total Liabilities and Fund Balance	\$ 2,928,397	\$ 1,046,522	\$ 0				\$ 4,037,177	\$ 8,012,095	\$ 11,154,842	

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 2019/20										2018/19	
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 5,189,973	\$ 9,983					\$ 5,199,956	\$ 12,452,961	\$ 5,393,024	\$ 12,655,124	
Improvement and Modernization Fund	\$ (21,767)						\$ (21,767)	\$ 33,348		\$ 33,348	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 101,446						\$ 101,446	\$ 680,000	\$ 96,479	\$ 532,894	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ (8,219)						\$ (8,219)	\$ 304,687	\$ 3,699	\$ 247,187	
Other Miscellaneous								\$ 644,511		\$ 644,511	
	\$ 5,281,433	\$ 9,983					\$ 5,271,416	\$ 14,115,507	\$ 5,493,202	\$ 14,113,064	
Grants											
AB 1058 Commissioner/Facilitator								\$ 280,425		\$ 266,498	
Other Judicial Council Grants			\$ (7,456)				\$ (7,456)	\$ 14,911	\$ (7,443)	\$ 14,000	
Non-Judicial Council Grants								\$ 10,000	\$ 5,000	\$ 10,000	
			\$ (7,456)				\$ (7,456)	\$ 305,338	\$ (2,443)	\$ 290,498	
Other Financing Sources											
Interest Income	\$ 3,390	\$ 1,257					\$ 4,647	\$ 90,700	\$ 3,045	\$ 60,450	
Investment Income											
Donations											
Local Fees	\$ 20,571	\$ 3,546					\$ 24,117	\$ 282,000	\$ 23,613	\$ 297,726	
Non-Fee Revenues	\$ 90,130	\$ 3,923					\$ 94,053	\$ 340,000	\$ 76,416	\$ 341,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 4,326					\$ 4,326	\$ 17,300	\$ 2,031	\$ 20,000	
Reimbursement Other	\$ (36,166)						\$ (36,166)	\$ 19,000	\$ 513	\$ 60,860	
Sale of Fixed Assets											
Other Miscellaneous	\$ 110						\$ 110	\$ 1,500	\$ 342	\$ 1,500	
	\$ 78,035	\$ 13,052					\$ 91,087	\$ 750,500	\$ 105,959	\$ 781,538	
Total Revenues	\$ 5,339,468	\$ 23,035	\$ (7,456)				\$ 5,355,047	\$ 15,171,343	\$ 5,598,719	\$ 15,185,100	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,743,207						\$ 1,743,207	\$ 8,019,713	\$ 1,631,985	\$ 7,319,849	
Temp Help	\$ 34,482						\$ 34,482	\$ 225,420	\$ 22,657	\$ 138,790	
Overtime	\$ 15,432						\$ 15,432		\$ 9,751	\$ 85,000	
Staff Benefits	\$ 863,771						\$ 863,771	\$ 4,344,622	\$ 844,174	\$ 4,379,160	
	\$ 2,656,893						\$ 2,656,893	\$ 12,589,765	\$ 2,508,587	\$ 11,922,799	
Operating Expenses and Equipment											
General Expense	\$ 150,626						\$ 150,626	\$ 585,696	\$ 89,101	\$ 645,210	
Printing	\$ 2,662						\$ 2,662	\$ 26,000	\$ 3,991	\$ 28,000	
Telecommunications	\$ 4,211						\$ 4,211	\$ 24,000	\$ 4,123	\$ 25,000	
Postage	\$ 22,193						\$ 22,193	\$ 124,000	\$ 32,979	\$ 148,600	
Insurance								\$ 4,000		\$ 3,852	
In-State Travel	\$ 4,167						\$ 4,167	\$ 26,900	\$ 2,138	\$ 20,000	
Out-of-State Travel											
Training	\$ 1,049						\$ 1,049	\$ 24,000	\$ 2,092	\$ 24,750	
Security Services											
Facility Operations	\$ 40,537						\$ 40,537	\$ 249,537		\$ 287,438	
Utilities											
Contracted Services	\$ 75,114		\$ (7,456)				\$ 67,659	\$ 525,811	\$ 98,856	\$ 449,711	
Consulting and Professional Services	\$ 1,950						\$ 1,950	\$ 12,500	\$ 145	\$ 12,200	
Information Technology	\$ 81,556						\$ 81,556	\$ 1,000,725	\$ 156,218	\$ 993,534	
Major Equipment	\$ 0						\$ 0	\$ 82,161		\$ 207,000	
Other Items of Expense											
	\$ 384,085		\$ (7,456)				\$ 376,630	\$ 2,685,330	\$ 389,642	\$ 2,845,295	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 9,792						\$ 9,792	\$ 114,000	\$ 8,028	\$ 57,200	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 370,000	
Capital Costs											
Internal Cost Recovery								\$ 0		\$ 0	
Prior Year Expense Adjustment											
	\$ 9,792						\$ 9,792	\$ 114,000	\$ 8,028	\$ 427,200	
Total Expenditures	\$ 3,050,749		\$ (7,456)				\$ 3,043,294	\$ 15,389,085	\$ 2,906,237	\$ 15,195,294	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,288,719	\$ 23,035	\$ 0				\$ 2,311,754	\$ (217,742)	\$ 2,690,481	\$ (10,194)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 514,130	\$ 1,023,487	\$ 0				\$ 1,537,617	\$ 1,537,617	\$ 1,038,451	\$ 1,038,451	
Ending Balance (Deficit)	\$ 2,802,849	\$ 1,046,522	\$ 0				\$ 3,849,371	\$ 1,319,875	\$ 3,728,933	\$ 1,028,257	

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

	For the month ended September									
	Fiscal Year 2019/20							2018/19		
	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	\$ 926,320	\$ 31,752					\$ 958,072	\$ 4,806,827	\$ 927,781	\$ 4,322,274
Traffic & Other Infractions	\$ 152,528						\$ 152,528	\$ 742,569	\$ 143,859	\$ 760,447
Other Criminal Cases	\$ 124,265	\$ 3,295					\$ 127,559	\$ 539,954	\$ 126,243	\$ 588,081
Civil	\$ 324,547						\$ 324,547	\$ 1,441,818	\$ 333,960	\$ 1,450,826
Family & Children Services	\$ 187,280	\$ 1,950					\$ 189,230	\$ 999,120	\$ 158,065	\$ 953,809
Probate, Guardianship & Mental Health Services	\$ 95,223						\$ 95,223	\$ 367,984	\$ 80,906	\$ 352,293
Juvenile Dependency Services								\$ 90,727	\$ 0	\$ 2,000
Juvenile Delinquency Services		\$ 500					\$ 500	\$ 1,000		\$ 2,500
Other Court Operations	\$ 31,510	\$ 7,687					\$ 39,197	\$ 162,036	\$ 45,045	\$ 191,933
Court Interpreters	\$ 123,587	\$ 37,677					\$ 161,264	\$ 768,598	\$ 133,067	\$ 676,679
Jury Services	\$ 32,743		\$ 9,792				\$ 42,535	\$ 203,227	\$ 46,499	\$ 238,663
Security										
Trial Court Operations Program	\$ 1,998,004	\$ 82,859	\$ 9,792				\$ 2,090,655	\$ 10,123,860	\$ 1,995,423	\$ 9,537,505
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 124,570						\$ 124,570	\$ 556,253	\$ 131,940	\$ 552,174
Fiscal Services	\$ 165,713	\$ 7,386					\$ 173,099	\$ 766,625	\$ 127,311	\$ 927,404
Human Resources	\$ 207,634	\$ 8,908					\$ 216,541	\$ 1,117,215	\$ 212,822	\$ 1,203,331
Business & Facilities Services		\$ 145,775					\$ 145,775	\$ 876,633	\$ 53,716	\$ 748,005
Information Technology	\$ 160,972	\$ 131,681					\$ 292,653	\$ 1,948,499	\$ 385,025	\$ 2,226,875
Court Administration Program	\$ 658,889	\$ 293,750					\$ 952,639	\$ 5,265,225	\$ 910,815	\$ 5,657,789
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,656,893	\$ 376,609	\$ 9,792				\$ 3,043,294	\$ 15,389,085	\$ 2,906,237	\$ 15,195,294