

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

02/21/2020
Date

Marin

Court

FY19-20 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin

Court

FY19-20 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Marin

Court
FY19-20 Q2

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	97.10		

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 December									
Fiscal Year 2019/20									
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (950,987)	\$ 1,108,309	\$ (101,325)				\$ 21,974	\$ 77,971	\$ 137,193
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (94,482)	\$ (94,482)	\$ (89,526)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County									\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 4,748,174						\$ 4,812,716	\$ 9,560,890	\$ 8,072,149
Total Cash and Cash Equivalents	\$ 3,814,933	\$ 1,108,309	\$ (101,325)				\$ 4,740,207	\$ 9,562,124	\$ 8,137,562
Short-Term Investment									
Investments									
Total Investments									
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	\$ 76,592	\$ 0					\$ 16,516	\$ 93,108	\$ 64,524
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 101,323				\$ 0	\$ 101,323	\$ 139,943
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 7,344	\$ 7,344	\$ 0
General Due To/From	\$ 80,509							\$ 80,509	\$ 63,541
Total Receivables	\$ 157,101	\$ 0	\$ 101,323				\$ 23,860	\$ 282,284	\$ 268,009
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	\$ 3,977,034	\$ 1,108,309	\$ (2)				\$ 4,764,067	\$ 9,849,408	\$ 8,410,570
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 6,980		\$ 0				\$ 662	\$ 7,642	\$ 105
Due to Other Funds	\$ 7,344	\$ 0	\$ 0				\$ 80,509	\$ 87,853	\$ 83,541
Due to Other Courts									\$ 0
Due to State							\$ 665,698	\$ 665,698	\$ 0
TC145 Liability							\$ 492,873	\$ 492,873	\$ 439,778
Due to Other Governments	\$ 360,000		\$ 0				\$ 0	\$ 360,000	\$ 223,988
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 750							\$ 750	\$ 611
Interest							\$ 6,178	\$ 6,178	\$ 12,424
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 375,073	\$ 0	\$ 0				\$ 1,245,919	\$ 1,620,992	\$ 740,447
Civil							\$ 3,049,126	\$ 3,049,126	\$ 3,198,645
Criminal							\$ 221,791	\$ 221,791	\$ 176,246
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 143,224	\$ 143,224	\$ 82,611
Miscellaneous Trust									
Total Trust Deposits							\$ 3,422,015	\$ 3,422,015	\$ 3,465,375
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
Total Payroll Liabilities	\$ 0							\$ 0	\$ 0
Revenue Collected in Advance									
Liabilities For Deposits	\$ 97,439						\$ 95,323	\$ 192,762	\$ 188,514
Jury Fees - Non-Interest							\$ 811	\$ 811	\$ 1,188
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 682
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 97,439						\$ 96,133	\$ 193,573	\$ 190,384
Total Liabilities	\$ 472,513	\$ 0	\$ 0				\$ 4,764,067	\$ 5,236,580	\$ 4,398,205
Total Fund Balance	\$ 3,504,521	\$ 1,108,309	\$ (2)					\$ 4,612,828	\$ 4,014,365
Total Liabilities and Fund Balance	\$ 3,977,034	\$ 1,108,309	\$ (2)				\$ 4,764,067	\$ 9,849,408	\$ 8,410,570

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 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	\$ 8,340,489		\$ 39,686					\$ 8,380,175	\$ 12,452,961	\$ 7,646,922	\$ 12,655,124
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 33,348		\$ 33,348
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 267,443							\$ 267,443	\$ 680,000	\$ 242,641	\$ 532,894
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 223,386							\$ 223,386	\$ 304,697	\$ 58,574	\$ 247,167
Other Miscellaneous	\$ 644,511							\$ 644,511	\$ 644,511	\$ 644,511	\$ 644,511
	\$ 9,475,829	\$ 39,686						\$ 9,515,515	\$ 14,115,507	\$ 8,592,648	\$ 14,113,964
Grants											
AB 1058 Commissioner/Facilitator			\$ 101,321					\$ 101,321	\$ 280,425	\$ 97,235	\$ 266,498
Other Judicial Council Grants			\$ 0					\$ 0	\$ 14,911	\$ 0	\$ 14,000
Non-Judicial Council Grants									\$ 10,000	\$ 10,000	\$ 10,000
			\$ 101,321					\$ 101,321	\$ 305,336	\$ 107,235	\$ 290,498
Other Financing Sources											
Interest Income	\$ 18,377	\$ 8,657						\$ 27,034	\$ 90,700	\$ 20,222	\$ 60,450
Investment Income											
Donations											
Local Fees	\$ 81,060	\$ 15,204						\$ 96,264	\$ 282,000	\$ 101,272	\$ 297,728
Non-Fee Revenues	\$ 165,209	\$ 12,402						\$ 177,611	\$ 350,000	\$ 156,037	\$ 341,000
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 8,874						\$ 8,874	\$ 17,300	\$ 9,170	\$ 20,000
Reimbursement Other	\$ (24,922)							\$ (24,922)	\$ 19,000	\$ 3,024	\$ 60,860
Sale of Fixed Assets											
Other Miscellaneous	\$ 470							\$ 470	\$ 1,500	\$ 642	\$ 1,600
	\$ 240,193	\$ 45,137						\$ 285,330	\$ 760,600	\$ 290,268	\$ 781,538
Total Revenues	\$ 9,716,022	\$ 84,823	\$ 101,321					\$ 9,902,166	\$ 15,181,343	\$ 8,985,160	\$ 15,185,100
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,442,827		\$ 57,720					\$ 3,500,547	\$ 8,019,713	\$ 3,256,926	\$ 7,319,849
Temp Help	\$ 88,131							\$ 88,131	\$ 225,420	\$ 46,479	\$ 138,790
Overtime	\$ 31,922							\$ 31,922	\$ 68,000	\$ 24,963	\$ 85,000
Staff Benefits	\$ 1,765,790		\$ 20,592					\$ 1,786,382	\$ 4,344,622	\$ 1,740,542	\$ 4,379,160
	\$ 5,328,669		\$ 78,312					\$ 5,406,981	\$ 12,557,755	\$ 5,068,910	\$ 11,922,799
Operating Expenses and Equipment											
General Expense	\$ 333,100		\$ 1,711					\$ 334,812	\$ 685,696	\$ 152,649	\$ 645,210
Printing	\$ 18,177							\$ 18,177	\$ 26,000	\$ 11,201	\$ 28,000
Telecommunications	\$ 10,219		\$ 180					\$ 10,399	\$ 24,000	\$ 10,151	\$ 25,000
Postage	\$ 31,763							\$ 31,763	\$ 124,000	\$ 62,586	\$ 148,600
Insurance	\$ 4,497							\$ 4,497	\$ 4,000	\$ 3,613	\$ 3,852
In-State Travel	\$ 5,539		\$ 3,713					\$ 9,252	\$ 26,900	\$ 6,687	\$ 20,000
Out-of-State Travel											
Training	\$ 10,219		\$ 1,650					\$ 11,869	\$ 24,000	\$ 5,895	\$ 24,750
Security Services											
Facility Operations	\$ 132,697							\$ 132,697	\$ 249,537	\$ 89,500	\$ 287,438
Utilities											
Contracted Services	\$ 266,915		\$ 0					\$ 266,915	\$ 525,811	\$ 211,248	\$ 449,711
Consulting and Professional Services	\$ 5,175							\$ 5,175	\$ 12,500	\$ 4,280	\$ 12,200
Information Technology	\$ 510,789		\$ 94					\$ 510,883	\$ 1,000,725	\$ 356,552	\$ 993,534
Major Equipment	\$ 62,161							\$ 62,161	\$ 82,161		\$ 207,000
Other Items of Expense											
	\$ 1,391,230		\$ 7,348					\$ 1,398,578	\$ 2,685,330	\$ 914,362	\$ 2,845,285
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 21,395							\$ 21,395	\$ 114,000	\$ 25,964	\$ 57,200
Judgements, Settlements and Claims											
Debt Service											
Other											\$ 370,000
Capital Costs											
Internal Cost Recovery	\$ (15,662)		\$ 15,662					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment											
	\$ 5,732		\$ 15,662					\$ 21,395	\$ 114,000	\$ 25,964	\$ 427,200
Total Expenditures	\$ 6,725,631		\$ 101,323					\$ 6,826,954	\$ 15,457,085	\$ 6,009,237	\$ 15,195,294
Excess (Deficit) of Revenues Over Expenditures	\$ 2,990,391	\$ 84,823	\$ (2)					\$ 3,075,211	\$ (275,742)	\$ 2,975,913	\$ (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)	\$ 3,504,521	\$ 1,108,309	\$ (2)					\$ 4,612,828	\$ 1,261,875	\$ 4,014,365	\$ 1,028,257

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

For the month ended December										
	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	\$ 1,867,103	\$ 76,621				\$ 0	\$ 1,943,724	\$ 4,764,822	\$ 1,900,543	\$ 4,322,274
Traffic & Other Infractions	\$ 295,870	\$ 2,621					\$ 298,491	\$ 736,871	\$ 274,344	\$ 760,447
Other Criminal Cases	\$ 251,295	\$ 16,350					\$ 267,645	\$ 543,983	\$ 276,670	\$ 586,081
Civil	\$ 634,006						\$ 634,006	\$ 1,450,809	\$ 642,230	\$ 1,450,826
Family & Children Services	\$ 375,442	\$ 12,033				\$ 0	\$ 387,475	\$ 989,627	\$ 318,331	\$ 953,809
Probate, Guardianship & Mental Health Services	\$ 180,501						\$ 180,501	\$ 364,064	\$ 149,510	\$ 352,293
Juvenile Dependency Services							\$ 89,420	\$ 500	\$ 500	\$ 2,000
Juvenile Delinquency Services		\$ 500					\$ 500	\$ 1,000	\$ 500	\$ 2,500
Other Court Operations	\$ 68,621	\$ 16,814					\$ 85,435	\$ 159,472	\$ 99,675	\$ 191,933
Court Interpreters	\$ 249,629	\$ 79,608					\$ 329,237	\$ 762,195	\$ 272,971	\$ 676,679
Jury Services	\$ 72,025		\$ 21,395				\$ 93,420	\$ 203,051	\$ 103,819	\$ 238,663
Security										
Trial Court Operations Program	\$ 3,994,491	\$ 204,548	\$ 21,395			\$ 0	\$ 4,220,434	\$ 10,065,315	\$ 4,039,094	\$ 9,537,505
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 241,288						\$ 241,288	\$ 552,333	\$ 253,484	\$ 552,174
Fiscal Services	\$ 326,887	\$ 18,468					\$ 345,356	\$ 763,638	\$ 254,651	\$ 927,404
Human Resources	\$ 497,645	\$ 19,613					\$ 517,258	\$ 1,261,121	\$ 487,980	\$ 1,203,331
Business & Facilities Services		\$ 362,478					\$ 362,478	\$ 764,239	\$ 214,260	\$ 748,005
Information Technology	\$ 346,669	\$ 793,471					\$ 1,140,140	\$ 2,050,439	\$ 759,768	\$ 2,226,875
Court Administration Program	\$ 1,412,490	\$ 1,194,030					\$ 2,606,520	\$ 5,391,770	\$ 1,970,143	\$ 5,657,789
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,406,981	\$ 1,398,578	\$ 21,395			\$ 0	\$ 6,826,954	\$ 15,457,085	\$ 6,009,237	\$ 15,195,294