


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

08/10/2020
Date

Marin

Court
FY19-20 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Marin

Court
FY19-20 Q4

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	99.10	99.10

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin

Court

FY19-20 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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Superior Court of California, County of Marin
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended June								2018/19
	Fiscal Year 2019/20								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
ASSETS									
Operations	\$ (1,135,883)	\$ 1,203,478	\$ 0				\$ 19,238	\$ 86,832	\$ (115,591)
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 18,000
Other									
Distribution									
Civil Filing Fees							\$ 1,016	\$ 1,016	\$ 0
Trust							\$ (13,184)	\$ (13,184)	\$ (161,312)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County									\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 2,747,792						\$ 4,215,679	\$ 6,963,471	\$ 7,644,457
Total Cash and Cash Equivalents	\$ 1,629,654	\$ 1,203,478	\$ 0				\$ 4,222,748	\$ 7,055,880	\$ 7,388,299
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 8,856	\$ 3,853	\$ 0				\$ 0	\$ 12,709	\$ 21,481
Accounts Receivable - General									
Dishonored Checks								\$ 9,716	\$ 0
Due From Employee	\$ 9,716							\$ 9,716	\$ 0
Civil Jury Fees	\$ 2,611							\$ 2,611	\$ 0
Trust									
Due From Other Funds	\$ 182,256						\$ 0	\$ 182,256	\$ 102,304
Due From Other Governments	\$ 47,796	\$ 5,803					\$ 16,516	\$ 70,116	\$ 149,680
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 88,504	\$ 20,112	\$ 97,316				\$ 0	\$ 205,933	\$ 419,652
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 100	\$ 100	\$ 3,352
General Due To/From	\$ 85							\$ 85	\$ 23,618
Total Receivables	\$ 339,825	\$ 29,768	\$ 97,316				\$ 16,816	\$ 483,526	\$ 720,087
Prepaid Expenses - General	\$ 5,000							\$ 5,000	\$ 5,000
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 5,000							\$ 5,000	\$ 5,000
Other Assets									
Total Other Assets									
Total Assets	\$ 1,974,479	\$ 1,233,246	\$ 97,316				\$ 4,239,364	\$ 7,544,405	\$ 8,113,386
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 74,161		\$ 0					\$ 74,161	\$ 206,823
Accounts Payable - General	\$ 19,810		\$ 0				\$ 0	\$ 19,810	\$ 15,230
Due to Other Funds	\$ 19,106	\$ 167	\$ 97,316				\$ 65,852	\$ 182,441	\$ 129,274
Due to Other Courts									\$ 0
Due to State							\$ 583,999	\$ 583,999	\$ 0
TC145 Liability							\$ 240,526	\$ 240,526	\$ 537,727
Due to Other Governments	\$ 755,745		\$ 0				\$ 0	\$ 755,745	\$ 521,314
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 21							\$ 21	\$ 461
Interest							\$ 7	\$ 7	\$ 874
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0						\$ 0	\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 868,843	\$ 167	\$ 97,316				\$ 890,383	\$ 1,856,710	\$ 1,411,704
Civil							\$ 2,734,608	\$ 2,734,608	\$ 3,647,413
Criminal							\$ 354,880	\$ 354,880	\$ 215,970
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 146,309	\$ 146,309	\$ 124,660
Miscellaneous Trust									
Total Trust Deposits							\$ 3,243,670	\$ 3,243,670	\$ 3,995,916
Accrued Payroll	\$ 556,896							\$ 556,896	\$ 921,937
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 53,450
Deductions Payable	\$ 415							\$ 415	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 557,311							\$ 557,311	\$ 975,387
Revenue Collected in Advance	\$ 0							\$ 0	
Liabilities For Deposits	\$ 107,029						\$ 102,700	\$ 209,728	\$ 192,762
Jury Fees - Non-Interest							\$ 2,611	\$ 2,611	\$ 0
Fees - Partial Payment & Overpayment							\$ 0	\$ 0	\$ 0
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 107,029						\$ 105,311	\$ 212,339	\$ 192,762
Total Liabilities	\$ 1,533,183	\$ 167	\$ 97,316				\$ 4,239,364	\$ 5,870,030	\$ 6,575,769
Total Fund Balance	\$ 441,295	\$ 1,233,080	\$ 0					\$ 1,674,375	\$ 1,537,617
Total Liabilities and Fund Balance	\$ 1,974,479	\$ 1,233,246	\$ 97,316				\$ 4,239,364	\$ 7,544,405	\$ 8,113,386

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 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	\$ 12,290,741	\$ 117,187					\$ 12,407,928	\$ 12,452,961	\$ 12,645,231	\$ 12,655,124	
Improvement and Modernization Fund	\$ 229,013						\$ 229,013	\$ 33,348	\$ 33,348	\$ 33,348	
Judges' Compensation (0150019)							\$ 618,387	\$ 680,000	\$ 500,943	\$ 532,894	
Court Interpreter (0150037)	\$ 618,387						\$ 618,387	\$ 680,000	\$ 500,943	\$ 532,894	
Civil Coordination Reimbursement (0150091)	\$ 210,528						\$ 210,528	\$ 304,687	\$ 246,057	\$ 247,187	
MOU Reimbursements (0150010 and General)	\$ 644,511						\$ 644,511	\$ 644,511	\$ 644,511	\$ 644,511	
Other Miscellaneous	\$ 644,511						\$ 644,511	\$ 644,511	\$ 644,511	\$ 644,511	
	\$ 13,993,180	\$ 117,187					\$ 14,110,367	\$ 14,115,507	\$ 14,070,090	\$ 14,113,064	
Grants											
AB 1058 Commissioner/Facilitator			\$ 202,576				\$ 202,576	\$ 280,425	\$ 225,579	\$ 266,498	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 14,911	\$ 14,911	\$ 14,000	
Non-Judicial Council Grants	\$ 5,000						\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	
	\$ 5,000		\$ 202,576				\$ 207,576	\$ 305,336	\$ 250,490	\$ 290,498	
Other Financing Sources											
Interest Income	\$ 64,027	\$ 25,765					\$ 89,792	\$ 90,700	\$ 99,343	\$ 60,450	
Investment Income											
Donations											
Local Fees	\$ 195,434	\$ 35,521					\$ 230,955	\$ 282,000	\$ 284,061	\$ 297,728	
Non-Fee Revenues	\$ 249,137	\$ 30,303					\$ 279,440	\$ 350,000	\$ 346,877	\$ 341,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ (36,932)						\$ (36,932)				
County Program - Restricted		\$ 18,412					\$ 18,412	\$ 17,300	\$ 17,423	\$ 20,000	
Reimbursement Other	\$ 21,972						\$ 21,972	\$ 19,000	\$ 62,276	\$ 60,860	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,089						\$ 1,089	\$ 1,500	\$ 2,361	\$ 1,500	
	\$ 494,727	\$ 110,001					\$ 604,728	\$ 760,500	\$ 812,341	\$ 781,538	
Total Revenues	\$ 14,492,907	\$ 227,188	\$ 202,576				\$ 14,922,671	\$ 15,181,343	\$ 15,132,922	\$ 15,185,100	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 7,680,399	\$ 12,136	\$ 121,034				\$ 7,813,570	\$ 8,019,713	\$ 7,730,969	\$ 7,319,849	
Temp Help	\$ 152,806						\$ 152,806	\$ 225,420	\$ 127,119	\$ 138,790	
Overtime	\$ 65,617						\$ 65,617	\$ 68,000	\$ 66,871	\$ 85,000	
Staff Benefits	\$ 4,105,278	\$ 5,459	\$ 40,681				\$ 4,151,419	\$ 4,344,622	\$ 4,006,030	\$ 4,379,160	
	\$ 12,004,100	\$ 17,595	\$ 161,716				\$ 12,183,411	\$ 12,657,755	\$ 11,930,990	\$ 11,922,799	
Operating Expenses and Equipment											
General Expense	\$ 652,447		\$ 3,226				\$ 655,672	\$ 585,696	\$ 362,390	\$ 645,210	
Printing	\$ 30,851						\$ 30,851	\$ 26,000	\$ 25,578	\$ 28,000	
Telecommunications	\$ 24,133		\$ 490				\$ 24,624	\$ 24,000	\$ 24,081	\$ 25,000	
Postage	\$ 73,500						\$ 73,500	\$ 124,000	\$ 150,202	\$ 148,600	
Insurance	\$ 4,794						\$ 4,794	\$ 4,000	\$ 3,851	\$ 3,852	
In-State Travel	\$ 7,795		\$ 3,813				\$ 11,608	\$ 26,900	\$ 20,120	\$ 20,000	
Out-of-State Travel											
Training	\$ 12,846		\$ 1,750				\$ 14,596	\$ 24,000	\$ 23,854	\$ 24,750	
Security Services											
Facility Operations	\$ 259,185						\$ 259,185	\$ 249,537	\$ 234,858	\$ 287,438	
Utilities											
Contracted Services	\$ 476,829		\$ 0				\$ 476,829	\$ 525,811	\$ 409,548	\$ 449,711	
Consulting and Professional Services	\$ 7,250						\$ 7,250	\$ 12,500	\$ 12,500	\$ 12,200	
Information Technology	\$ 928,737		\$ 259				\$ 928,996	\$ 1,000,725	\$ 864,868	\$ 993,534	
Major Equipment	\$ 86,997						\$ 86,997	\$ 82,161	\$ 144,813	\$ 207,000	
Other Items of Expense									\$ 349		
	\$ 2,565,365		\$ 9,537				\$ 2,574,902	\$ 2,685,330	\$ 2,277,013	\$ 2,845,295	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 27,524						\$ 27,524	\$ 114,000	\$ 55,753	\$ 57,200	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 75						\$ 75		\$ 370,000	\$ 370,000	
Capital Costs											
Internal Cost Recovery	\$ (32,343)		\$ 32,343				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (4,744)		\$ 32,343				\$ 27,599	\$ 114,000	\$ 425,753	\$ 427,200	
	\$ (4,744)		\$ 32,343				\$ 27,599	\$ 114,000	\$ 425,753	\$ 427,200	
Total Expenditures	\$ 14,564,721	\$ 17,595	\$ 203,596				\$ 14,785,913	\$ 15,457,085	\$ 14,633,756	\$ 15,195,294	
Excess (Deficit) of Revenues Over Expenditures	\$ (71,815)	\$ 209,593	\$ (1,020)				\$ 136,758	\$ (275,742)	\$ 499,166	\$ (10,194)	
Operating Transfers In (Out)	\$ (1,020)		\$ 1,020				\$ 0	\$ 0	\$ 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)	\$ 441,295	\$ 1,233,080	\$ 0				\$ 1,674,375	\$ 1,261,875	\$ 1,537,617	\$ 1,028,257	

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

For the month ended June										
	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	\$ 4,238,321	\$ 174,855					\$ 4,413,176	\$ 4,764,822	\$ 4,421,514	\$ 4,322,274
Traffic & Other Infractions	\$ 623,018	\$ 27,424					\$ 650,442	\$ 736,871	\$ 690,925	\$ 760,447
Other Criminal Cases	\$ 556,186	\$ 28,300					\$ 584,486	\$ 543,983	\$ 635,990	\$ 586,081
Civil	\$ 1,399,671						\$ 1,399,671	\$ 1,450,809	\$ 1,503,138	\$ 1,450,826
Family & Children Services	\$ 839,171	\$ 18,825					\$ 857,996	\$ 989,627	\$ 817,976	\$ 953,809
Probate, Guardianship & Mental Health Services	\$ 393,763						\$ 393,763	\$ 364,064	\$ 331,866	\$ 352,293
Juvenile Dependency Services		\$ 900					\$ 900	\$ 89,420	\$ 1,500	\$ 2,000
Juvenile Delinquency Services		\$ 1,500					\$ 1,500	\$ 1,000	\$ 1,000	\$ 2,500
Other Court Operations	\$ 169,740	\$ 37,610					\$ 207,350	\$ 159,472	\$ 186,144	\$ 191,933
Court Interpreters	\$ 548,320	\$ 168,426					\$ 716,746	\$ 762,195	\$ 707,497	\$ 676,679
Jury Services	\$ 172,802	\$ 3,855	\$ 27,524				\$ 204,181	\$ 203,051	\$ 226,247	\$ 238,663
Security										
Trial Court Operations Program	\$ 8,940,991	\$ 461,694	\$ 27,524				\$ 9,430,210	\$ 10,065,315	\$ 9,523,796	\$ 9,537,505
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 549,326						\$ 549,326	\$ 552,333	\$ 570,507	\$ 552,174
Fiscal Services	\$ 739,186	\$ 54,697	\$ 75				\$ 793,958	\$ 763,638	\$ 950,626	\$ 927,404
Human Resources	\$ 1,127,055	\$ 27,273					\$ 1,154,327	\$ 1,261,121	\$ 1,165,761	\$ 1,203,331
Business & Facilities Services		\$ 692,085					\$ 692,085	\$ 764,239	\$ 549,757	\$ 748,005
Information Technology	\$ 826,854	\$ 1,339,154					\$ 2,166,007	\$ 2,050,439	\$ 1,873,309	\$ 2,226,875
Court Administration Program	\$ 3,242,420	\$ 2,113,208	\$ 75				\$ 5,355,703	\$ 5,391,770	\$ 5,109,960	\$ 5,657,789
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 12,183,411	\$ 2,574,902	\$ 27,599				\$ 14,785,913	\$ 15,457,085	\$ 14,633,756	\$ 15,195,294

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	36,918	-	36,918	1,233,080	-	-	-	-	1,269,998	
Committed	201,367	-	201,367	-	-	-	-	-	201,367	
Assigned	198,011	-	198,011	-	-	-	-	-	198,011	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 441,295	\$ -	\$ 441,295	\$ 1,233,080	\$ -	\$ -	\$ -	\$ -	\$ 1,674,375	