

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

Date

Court

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 2021/22									2020/21
	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	\$ (1,902,364)	\$ 1,976,160	\$ (113,443)				\$ 29,541	\$ (10,106)	\$ 55,274
Payroll	\$ (357)							\$ (357)	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ (31,561)	\$ (31,561)	\$ 0
Trust							\$ (76,503)	\$ (76,503)	\$ (15,735)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 4,776,201						\$ 5,778,406	\$ 10,554,606	\$ 8,944,994
Total Cash and Cash Equivalents	\$ 2,891,225	\$ 1,976,160	\$ (113,443)				\$ 5,699,883	\$ 10,453,825	\$ 9,002,278
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 9,021
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 18,799
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 343,328
Due From Other Governments	\$ 0	\$ 0					\$ 16,516	\$ 16,516	\$ 48,827
Due From Other Courts									
Due From State	\$ 5,170	\$ 0	\$ 112,690					\$ 117,860	\$ 194,104
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 20,307	\$ 20,307	\$ 0
General Due To/From	\$ 206							\$ 206	\$ 163,055
Total Receivables	\$ 5,376	\$ 0	\$ 112,690				\$ 36,823	\$ 154,890	\$ 777,134
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets	\$ 0							\$ 0	\$ 5,000
Total Other Assets	\$ 0							\$ 0	\$ 5,000
Total Assets	\$ 2,896,601	\$ 1,976,160	\$ (753)				\$ 5,736,706	\$ 10,608,715	\$ 9,784,413
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 577,771
Accounts Payable - General	\$ 1,783		\$ 0				\$ 0	\$ 1,783	\$ 10,000
Due to Other Funds	\$ 20,307	\$ 0	\$ 0				\$ 206	\$ 20,513	\$ 506,383
Due to Other Courts									
Due to State	\$ 0						\$ 1,413,808	\$ 1,413,808	\$ 1,962,394
TC145 Liability							\$ 303,902	\$ 303,902	\$ 422,561
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 407,480
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 24	\$ 24	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 22,090	\$ 0	\$ 0				\$ 1,717,940	\$ 1,740,030	\$ 3,886,590
Civil							\$ 3,346,182	\$ 3,346,182	\$ 2,757,291
Criminal							\$ 416,820	\$ 416,820	\$ 1,038,312
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 132,109	\$ 132,109	\$ 146,606
Miscellaneous Trust									
Total Trust Deposits							\$ 3,902,984	\$ 3,902,984	\$ 3,950,083
Accrued Payroll	\$ 0							\$ 0	\$ 502,186
Benefits Payable	\$ (8,835)							\$ (8,835)	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 223,378							\$ 223,378	\$ 415
Payroll Clearing									
Total Payroll Liabilities	\$ 214,543							\$ 214,543	\$ 502,601
Revenue Collected in Advance	\$ 0							\$ 0	\$ 19,820
Liabilities For Deposits	\$ 125,869						\$ 106,682	\$ 232,551	\$ 227,645
Jury Fees - Non-Interest							\$ 9,000	\$ 9,000	\$ 1,915
Fees - Partial Payment & Overpayment							\$ 100	\$ 100	\$ 0
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 125,869						\$ 115,782	\$ 241,651	\$ 249,380
Total Liabilities	\$ 362,502	\$ 0	\$ 0				\$ 5,736,706	\$ 6,099,208	\$ 8,588,654
Total Fund Balance	\$ 2,534,099	\$ 1,976,160	\$ (753)					\$ 4,509,507	\$ 1,195,758
Total Liabilities and Fund Balance	\$ 2,896,601	\$ 1,976,160	\$ (753)				\$ 5,736,706	\$ 10,608,715	\$ 9,784,413

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 2021/22										2020/21	
	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	\$ 11,486,249	\$ 79,111					\$ 11,565,360	\$ 13,213,499	\$ 11,187,203	\$ 11,527,917	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 32,948	\$ 1,267,724	\$ 868,506	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 653,270						\$ 653,270	\$ 789,181	\$ 673,995	\$ 581,797	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,231,469						\$ 1,231,469	\$ 3,638,408	\$ 301,272	\$ 213,037	
Other Miscellaneous	\$ 644,511	\$ 827,997					\$ 1,472,508	\$ 644,511	\$ 644,511	\$ 644,511	
	\$ 14,015,499	\$ 907,108					\$ 14,922,607	\$ 18,318,547	\$ 14,074,705	\$ 13,835,768	
Grants											
AB 1058 Commissioner/Facilitator			\$ 140,481				\$ 140,481	\$ 271,132	\$ 222,028	\$ 235,969	
Other Judicial Council Grants			\$ 7,694				\$ 7,694	\$ 15,388	\$ 42,756	\$ 42,791	
Non-Judicial Council Grants	\$ 5,000		\$ 5,000				\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
	\$ 5,000		\$ 153,175				\$ 158,175	\$ 296,520	\$ 274,785	\$ 288,760	
Other Financing Sources											
Interest Income	\$ 3,378	\$ 915					\$ 4,293	\$ 15,400	\$ 15,051	\$ 67,240	
Investment Income											
Donations											
Local Fees	\$ 138,942	\$ 24,971					\$ 163,913	\$ 150,600	\$ 123,893	\$ 172,100	
Non-Fee Revenues	\$ 12,454	\$ 0					\$ 12,454	\$ 10,000	\$ 6,686	\$ 22,700	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ (29,251)	\$ 0	\$ 14,836				\$ (14,415)	\$ 27,290	\$ 297,675	\$ 234,777	
County Program - Restricted		\$ 7,373					\$ 7,373	\$ 11,000	\$ 10,919	\$ 13,700	
Reimbursement Other	\$ 2,944						\$ 2,944	\$ 7,000	\$ 32,448	\$ 11,800	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,380						\$ 1,380	\$ 1,300	\$ 1,327	\$ 700	
	\$ 129,847	\$ 33,259	\$ 14,836				\$ 177,942	\$ 222,590	\$ 487,999	\$ 523,017	
Total Revenues	\$ 14,150,346	\$ 940,368	\$ 168,011				\$ 15,258,724	\$ 18,837,657	\$ 14,837,488	\$ 14,647,545	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 6,330,821		\$ 91,425				\$ 6,422,246	\$ 8,385,678	\$ 8,278,638	\$ 7,941,265	
Temp Help	\$ 82,417						\$ 82,417	\$ 209,528	\$ 100,541	\$ 124,000	
Overtime	\$ 144,238		\$ 1,573				\$ 145,810	\$ 60,760	\$ 135,262	\$ 26,000	
Staff Benefits	\$ 3,276,617		\$ 23,579				\$ 3,300,195	\$ 4,925,528	\$ 4,067,911	\$ 4,924,862	
	\$ 9,834,093		\$ 116,576				\$ 9,950,669	\$ 13,581,495	\$ 12,582,351	\$ 13,016,127	
Operating Expenses and Equipment											
General Expense	\$ 625,006						\$ 625,006	\$ 1,047,432	\$ 774,603	\$ 471,031	
Printing	\$ 15,653						\$ 15,653	\$ 29,000	\$ 28,975	\$ 25,000	
Telecommunications	\$ 25,853						\$ 25,853	\$ 38,180	\$ 25,908	\$ 25,000	
Postage	\$ 60,975						\$ 60,975	\$ 70,000	\$ 68,373	\$ 73,500	
Insurance	\$ 5,933						\$ 5,933	\$ 5,500	\$ 5,424	\$ 4,800	
In-State Travel	\$ 1,566						\$ 1,566	\$ 4,000	\$ 66	\$ 8,000	
Out-of-State Travel											
Training	\$ 7,763		\$ 590				\$ 8,353	\$ 30,500	\$ 5,995	\$ 12,390	
Security Services											
Facility Operations	\$ 104,345						\$ 104,345	\$ 213,770	\$ 202,669	\$ 202,000	
Utilities											
Contracted Services	\$ 433,701		\$ 13,447				\$ 447,147	\$ 835,688	\$ 495,683	\$ 531,301	
Consulting and Professional Services	\$ 10,510						\$ 10,510	\$ 842,997	\$ 13,720	\$ 7,250	
Information Technology	\$ 552,748						\$ 552,748	\$ 2,166,988	\$ 1,082,170	\$ 951,583	
Major Equipment								\$ 11,300	\$ 11,369	\$ 18,000	
Other Items of Expense									\$ 1,161		
	\$ 1,844,052		\$ 14,037				\$ 1,858,089	\$ 5,295,356	\$ 2,716,116	\$ 2,329,855	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 36,205						\$ 36,205	\$ 32,000	\$ 18,137	\$ 27,500	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 2,035						\$ 2,035				
Capital Costs											
Internal Cost Recovery	\$ (23,315)		\$ 23,315				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 82,948		\$ 15,030				\$ 97,978	\$ 4,284	\$ (500)		
	\$ 97,873		\$ 38,345				\$ 136,219	\$ 36,284	\$ 17,637	\$ 27,500	
Total Expenditures	\$ 11,776,018		\$ 168,958				\$ 11,944,976	\$ 18,913,135	\$ 15,316,105	\$ 15,373,482	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,374,328	\$ 940,368	\$ (947)				\$ 3,313,749	\$ (75,477)	\$ (478,617)	\$ (725,937)	
Operating Transfers In (Out)	\$ (194)		\$ 194				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 159,965	\$ 1,035,793	\$ 0				\$ 1,195,758	\$ 1,195,758	\$ 1,674,375	\$ 1,674,375	
Ending Balance (Deficit)	\$ 2,534,099	\$ 1,976,160	\$ (753)				\$ 4,509,507	\$ 1,120,281	\$ 1,195,758	\$ 948,438	

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

For the month ended June

Fiscal Year 2021/22 2020/21

	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	\$ 3,446,567	\$ 287,253				\$ 852	\$ 3,734,671	\$ 4,858,215	\$ 4,697,066	\$ 4,893,697
Traffic & Other Infractions	\$ 332,367	\$ 16,987					\$ 349,354	\$ 697,393	\$ 543,462	\$ 720,598
Other Criminal Cases	\$ 405,658	\$ 45,444				\$ 15,030	\$ 466,132	\$ 1,406,135	\$ 555,117	\$ 530,762
Civil	\$ 1,065,471						\$ 1,065,471	\$ 1,291,457	\$ 1,180,719	\$ 1,123,595
Family & Children Services	\$ 693,050	\$ 19,210			\$ 0	\$ 0	\$ 712,260	\$ 1,055,412	\$ 914,522	\$ 917,163
Probate, Guardianship & Mental Health Services	\$ 364,532						\$ 364,532	\$ 428,151	\$ 395,890	\$ 381,342
Juvenile Dependency Services								\$ 5,000	\$ (500)	\$ 5,000
Juvenile Delinquency Services								\$ 5,000		\$ 5,000
Other Court Operations	\$ 70,745	\$ 9,554				\$ 2,705	\$ 83,004	\$ 122,476	\$ 144,770	\$ 185,327
Court Interpreters	\$ 429,106	\$ 72,473					\$ 501,579	\$ 754,681	\$ 700,873	\$ 686,088
Jury Services	\$ 153,018		\$ 36,205				\$ 189,223	\$ 224,772	\$ 210,465	\$ 221,044
Security										
Trial Court Operations Program	\$ 6,960,514	\$ 450,921	\$ 36,205		\$ 0	\$ 18,586	\$ 7,466,227	\$ 10,848,691	\$ 9,342,385	\$ 9,669,616
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 406,194						\$ 406,194	\$ 565,871	\$ 598,326	\$ 570,534
Fiscal Services	\$ 640,752	\$ 25,451	\$ 2,035				\$ 668,237	\$ 831,652	\$ 751,517	\$ 790,481
Human Resources	\$ 830,571	\$ 36,835				\$ 3,338	\$ 870,744	\$ 1,070,447	\$ 885,923	\$ 1,006,540
Business & Facilities Services		\$ 285,085				\$ 1,313	\$ 286,398	\$ 699,450	\$ 555,103	\$ 520,187
Information Technology	\$ 1,112,638	\$ 1,059,796				\$ 74,741	\$ 2,247,175	\$ 4,897,023	\$ 3,182,851	\$ 2,816,124
Court Administration Program	\$ 2,990,155	\$ 1,407,168	\$ 2,035			\$ 79,392	\$ 4,478,749	\$ 8,064,444	\$ 5,973,720	\$ 5,703,866
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,950,669	\$ 1,858,089	\$ 38,240		\$ 0	\$ 97,978	\$ 11,944,976	\$ 18,913,135	\$ 15,316,105	\$ 15,373,482