

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

05/02/19
Date

Marin

Court

FY 18-19 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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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 March									
Fiscal Year 2018/19									
	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	\$ (827,001)	\$ 938,407	\$ (57,756)				\$ 54,418	\$ 108,068	\$ 561,395
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees	\$ 0						\$ (347)	\$ (347)	\$ 0
Trust							\$ (102,098)	\$ (102,098)	\$ (167,386)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 2,927,465						\$ 4,735,741	\$ 7,663,207	\$ 9,223,247
Total Cash and Cash Equivalents	\$ 2,118,209	\$ 938,407	\$ (57,756)				\$ 4,687,715	\$ 7,686,575	\$ 9,635,001
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	\$ 61,206	\$ 0					\$ 16,516	\$ 77,723	\$ 90,217
Due From Other Courts							\$ 0	\$ 0	\$ 362
Due From State	\$ 5,702	\$ 0	\$ 60,721					\$ 66,423	\$ 61,016
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 5,412	\$ 5,412	\$ 0
General Due To/From	\$ 87,353							\$ 87,353	\$ 837
Total Receivables	\$ 154,262	\$ 0	\$ 60,721				\$ 21,928	\$ 236,911	\$ 152,433
Prepaid Expenses - General	\$ 5,000							\$ 5,000	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 5,000							\$ 5,000	
Other Assets									\$ 5,000
Total Other Assets									\$ 5,000
Total Assets	\$ 2,277,471	\$ 938,407	\$ 2,965				\$ 4,709,643	\$ 7,928,486	\$ 9,792,434
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 17,206		\$ 0				\$ 0	\$ 17,206	\$ 1,467
Due to Other Funds	\$ 5,412	\$ 0	\$ 0				\$ 87,353	\$ 92,765	\$ 837
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 0							\$ 0	
TC145 Liability							\$ 470,717	\$ 470,717	\$ 502,425
Due to Other Governments	\$ 398,475		\$ 0				\$ 0	\$ 398,475	\$ 259,096
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 394							\$ 394	\$ 231
Interest							\$ 9,050	\$ 9,050	\$ 8,735
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 421,487	\$ 0	\$ 0				\$ 567,119	\$ 988,606	\$ 772,791
Civil							\$ 3,635,898	\$ 3,635,898	\$ 6,236,680
Criminal							\$ 293,955	\$ 293,955	\$ 359,559
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 98,268	\$ 98,268	\$ 78,985
Miscellaneous Trust									
Total Trust Deposits							\$ 4,035,994	\$ 4,035,994	\$ 6,683,097
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 2,579							\$ 2,579	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 2,579							\$ 2,579	\$ 0
Revenue Collected in Advance									
Liabilities For Deposits	\$ 97,473						\$ 95,323	\$ 192,796	\$ 182,369
Jury Fees - Non-Interest							\$ 10,500	\$ 10,500	\$ 13,471
Fees - Partial Payment & Overpayment							\$ 707	\$ 707	\$ 450
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 97,473						\$ 106,530	\$ 204,003	\$ 196,289
Total Liabilities	\$ 521,539	\$ 0	\$ 0				\$ 4,709,643	\$ 5,231,182	\$ 7,652,177
Total Fund Balance	\$ 1,755,932	\$ 938,407	\$ 2,965					\$ 2,697,304	\$ 2,140,257
Total Liabilities and Fund Balance	\$ 2,277,471	\$ 938,407	\$ 2,965				\$ 4,709,643	\$ 7,928,486	\$ 9,792,434

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 March									
	Fiscal Year 2018/19							2017/18		
	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	\$ 9,415,888	\$ 68,927					\$ 9,484,815	\$ 12,488,326	\$ 9,227,061	\$ 12,165,829
Improvement and Modernization Fund								\$ 33,348	\$ 34,077	\$ 34,077
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 393,231						\$ 393,231	\$ 632,894	\$ 383,711	\$ 492,629
Civil Coordination Reimbursement (0150091)	\$ 154,258						\$ 154,258	\$ 240,187	\$ 92,681	\$ 102,815
MOU Reimbursements (0150010 and General)	\$ 644,511						\$ 644,511	\$ 644,511	\$ 644,512	\$ 644,512
Other Miscellaneous										
	\$ 10,607,888	\$ 68,927					\$ 10,676,815	\$ 14,039,266	\$ 10,382,063	\$ 13,439,862
Grants										
AB 1058 Commissioner/Facilitator			\$ 135,048				\$ 135,048	\$ 266,498	\$ 149,517	\$ 266,498
Other Judicial Council Grants	\$ 5,000		\$ 0				\$ 0	\$ 14,000	\$ 22,321	\$ 14,000
Non-Judicial Council Grants	\$ 5,000		\$ 0				\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000
	\$ 5,000		\$ 135,048				\$ 140,048	\$ 290,498	\$ 181,838	\$ 290,498
Other Financing Sources										
Interest Income	\$ 38,637	\$ 10,894					\$ 49,531	\$ 44,000	\$ 27,616	\$ 22,500
Investment Income										
Donations										
Local Fees	\$ 138,199	\$ 28,242					\$ 166,441	\$ 297,200	\$ 171,165	\$ 304,000
Non-Fee Revenues	\$ 228,491	\$ 20,184					\$ 248,675	\$ 271,000	\$ 17,325	\$ 21,000
Enhanced Collections										
Escheatment										
Prior Year Revenue										
County Program - Restricted		\$ 13,452					\$ 13,452	\$ 18,000	\$ 16,173	\$ 14,000
Reimbursement Other	\$ 5,789						\$ 5,789	\$ 17,000	\$ 12,274	\$ 12,000
Sale of Fixed Assets										
Other Miscellaneous	\$ 842						\$ 842	\$ 1,500	\$ 1,292	\$ 4,500
	\$ 411,959	\$ 72,773					\$ 484,732	\$ 648,700	\$ 245,844	\$ 378,000
Total Revenues	\$ 11,024,847	\$ 141,700	\$ 135,048				\$ 11,301,595	\$ 14,978,464	\$ 10,809,745	\$ 14,108,360
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 5,149,123		\$ 82,773				\$ 5,231,896	\$ 7,508,666	\$ 5,348,487	\$ 7,117,175
Temp Help	\$ 77,221						\$ 77,221	\$ 150,790	\$ 81,764	\$ 211,000
Overtime	\$ 46,591						\$ 46,591	\$ 30,000	\$ 18,860	\$ 20,000
Staff Benefits	\$ 2,762,075		\$ 27,296				\$ 2,789,372	\$ 4,569,683	\$ 2,907,096	\$ 4,430,252
	\$ 8,035,011		\$ 110,069				\$ 8,145,080	\$ 12,259,139	\$ 8,356,208	\$ 11,778,427
Operating Expenses and Equipment										
General Expense	\$ 231,098						\$ 231,098	\$ 376,845	\$ 177,160	\$ 325,023
Printing	\$ 19,413						\$ 19,413	\$ 33,000	\$ 25,521	\$ 30,000
Telecommunications	\$ 16,162						\$ 16,162	\$ 20,000	\$ 11,586	\$ 18,000
Postage	\$ 112,713						\$ 112,713	\$ 117,000	\$ 75,725	\$ 120,000
Insurance	\$ 3,851						\$ 3,851	\$ 3,400	\$ 3,252	\$ 3,400
In-State Travel	\$ 11,922						\$ 11,922	\$ 20,000	\$ 12,273	\$ 20,500
Out-of-State Travel										
Training	\$ 7,439						\$ 7,439	\$ 34,750	\$ 7,066	\$ 31,750
Security Services										
Facility Operations	\$ 134,250						\$ 134,250	\$ 224,000	\$ 140,525	\$ 195,875
Utilities										
Contracted Services	\$ 286,635		\$ 0				\$ 286,635	\$ 489,436	\$ 229,825	\$ 424,753
Consulting and Professional Services	\$ 7,780						\$ 7,780	\$ 2,000	\$ 1,520	\$ 1,900
Information Technology	\$ 624,118						\$ 624,118	\$ 1,340,484	\$ 693,272	\$ 1,091,645
Major Equipment								\$ 20,000	\$ 0	\$ 31,500
Other Items of Expense	\$ 314						\$ 314			
	\$ 1,455,695		\$ 0				\$ 1,455,695	\$ 2,680,915	\$ 1,377,725	\$ 2,294,346
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 41,968						\$ 41,968	\$ 53,000	\$ 46,217	\$ 54,000
Judgements, Settlements and Claims										
Debt Service										
Other										\$ 275,000
Capital Costs										
Internal Cost Recovery	\$ (22,014)		\$ 22,014				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 19,954						\$ 19,954	\$ 53,000	\$ 46,217	\$ 329,000
Total Expenditures	\$ 9,510,659		\$ 132,083				\$ 9,642,743	\$ 14,993,054	\$ 9,780,150	\$ 14,401,773
Excess (Deficit) of Revenues Over Expenditures	\$ 1,514,187	\$ 141,700	\$ 2,965				\$ 1,658,852	\$ (14,590)	\$ 1,029,595	\$ (293,413)
Operating Transfers In (Out)										
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)	\$ 1,755,932	\$ 938,407	\$ 2,965				\$ 2,697,304	\$ 1,023,861	\$ 2,140,257	\$ 817,250

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

For the month ended March										
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	\$ 2,946,137	\$ 113,848				\$ 0	\$ 3,059,986	\$ 4,457,653	\$ 2,999,992	\$ 4,042,071
Traffic & Other Infractions	\$ 440,359	\$ 4,461					\$ 444,821	\$ 837,752	\$ 542,400	\$ 820,578
Other Criminal Cases	\$ 404,588	\$ 30,675					\$ 435,263	\$ 620,229	\$ 424,326	\$ 516,814
Civil	\$ 1,006,471						\$ 1,006,471	\$ 1,497,322	\$ 1,110,222	\$ 1,526,098
Family & Children Services	\$ 522,045	\$ 8,105				\$ 0	\$ 530,150	\$ 957,867	\$ 494,548	\$ 726,686
Probate, Guardianship & Mental Health Services	\$ 219,442						\$ 219,442	\$ 356,076	\$ 255,374	\$ 346,668
Juvenile Dependency Services		\$ 500					\$ 500		\$ 1,000	
Juvenile Delinquency Services		\$ 1,000					\$ 1,000	\$ 2,500	\$ 1,000	\$ 5,000
Other Court Operations	\$ 124,444	\$ 18,739					\$ 143,182	\$ 193,655	\$ 140,790	\$ 183,055
Court Interpreters	\$ 296,603	\$ 160,061					\$ 456,664	\$ 639,185	\$ 365,037	\$ 568,579
Jury Services	\$ 123,637		\$ 41,968				\$ 165,605	\$ 229,985	\$ 168,331	\$ 227,840
Security										
Trial Court Operations Program	\$ 6,083,726	\$ 337,390	\$ 41,968			\$ 0	\$ 6,463,084	\$ 9,792,224	\$ 6,503,020	\$ 8,963,389
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 410,418						\$ 410,418	\$ 554,957	\$ 415,144	\$ 527,512
Fiscal Services	\$ 369,993	\$ 34,715					\$ 404,708	\$ 607,496	\$ 508,163	\$ 974,164
Human Resources	\$ 753,193	\$ 19,270					\$ 772,463	\$ 1,138,499	\$ 717,918	\$ 1,438,091
Business & Facilities Services		\$ 365,716					\$ 365,716	\$ 522,200	\$ 339,198	\$ 498,998
Information Technology	\$ 527,750	\$ 698,604					\$ 1,226,354	\$ 2,377,678	\$ 1,296,706	\$ 1,999,619
Court Administration Program	\$ 2,061,354	\$ 1,118,305					\$ 3,179,659	\$ 5,200,830	\$ 3,277,130	\$ 5,438,384
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,145,080	\$ 1,455,695	\$ 41,968			\$ 0	\$ 9,642,743	\$ 14,993,054	\$ 9,780,150	\$ 14,401,773