

## 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

11/08/17  
\_\_\_\_\_  
Date

Marin

\_\_\_\_\_  
Court

FY 17-18 Q1

\_\_\_\_\_  
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin

Court

FY 17-18 Q1

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Marin

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Court

FY 17-18 Q1

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	108.10	99.60			

<sup>1</sup> 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								2016/17 Total Funds (Info. Purposes Only)
	Fiscal Year 2017/18								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service	Total Funds (Info. Purposes Only)				
		Non-Grant	Grant					Total Funds (Info. Purposes Only)	
<b>ASSETS</b>									
Operations	\$ (835,071)	\$ 738,174	\$ (25,889)				\$ 58,777	\$ (64,008)	\$ 190,378
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ (69)	\$ (69)	\$ 0
Trust							\$ (297,986)	\$ (297,986)	\$ (58,707)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 4,194,356						\$ 7,609,279	\$ 11,803,636	\$ 9,293,511
<b>Total Cash and Cash Equivalents</b>	<b>\$ 3,377,030</b>	<b>\$ 738,174</b>	<b>\$ (25,889)</b>				<b>\$ 7,370,002</b>	<b>\$ 11,459,318</b>	<b>\$ 9,442,927</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
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	\$ 78,360	\$ 0					\$ 16,516	\$ 94,876	\$ 79,614
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 5,220	\$ 0	\$ 3					\$ 5,223	\$ 24,084
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 772							\$ 772	\$ 0
<b>Total Receivables</b>	<b>\$ 84,352</b>	<b>\$ 0</b>	<b>\$ 3</b>				<b>\$ 16,516</b>	<b>\$ 100,871</b>	<b>\$ 103,698</b>
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									
Other Assets	\$ 10,000							\$ 10,000	\$ 10,000
<b>Total Other Assets</b>	<b>\$ 10,000</b>							<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Total Assets</b>	<b>\$ 3,471,382</b>	<b>\$ 738,174</b>	<b>\$ (25,886)</b>				<b>\$ 7,386,518</b>	<b>\$ 11,570,188</b>	<b>\$ 9,556,626</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 5,072		\$ 0				\$ 0	\$ 5,072	\$ 6,559
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 772	\$ 772	\$ 0
Due to Other Courts									
Due to State									\$ 0
TC-145 Liability							\$ 570,342	\$ 570,342	\$ 521,806
Due to Other Governments	\$ 169,500		\$ 0				\$ 0	\$ 169,500	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 657							\$ 657	\$ 1,028
Interest							\$ 5,632	\$ 5,632	\$ 871
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 175,229</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 576,746</b>	<b>\$ 751,975</b>	<b>\$ 530,264</b>
Civil							\$ 6,193,657	\$ 6,193,657	\$ 4,240,534
Criminal							\$ 457,847	\$ 457,847	\$ 435,452
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 45,677	\$ 45,677	\$ 17,786
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 6,705,054</b>	<b>\$ 6,705,054</b>	<b>\$ 4,701,645</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 0							\$ 0	\$ 56,309
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 2,138							\$ 2,138	\$ 1,925
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 2,138</b>							<b>\$ 2,138</b>	<b>\$ 68,235</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 87,070						\$ 95,315	\$ 182,385	\$ 134,844
Jury Fees - Non-Interest							\$ 9,000	\$ 9,000	\$ 11,140
Fees - Partial Payment & Overpayment							\$ 403	\$ 403	\$ 256
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 87,070</b>						<b>\$ 104,718</b>	<b>\$ 191,788</b>	<b>\$ 146,240</b>
<b>Total Liabilities</b>	<b>\$ 264,437</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 7,386,518</b>	<b>\$ 7,650,955</b>	<b>\$ 5,436,384</b>
<b>Total Fund Balance</b>	<b>\$ 3,206,945</b>	<b>\$ 738,174</b>	<b>\$ (25,886)</b>					<b>\$ 3,919,234</b>	<b>\$ 4,120,242</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,471,382</b>	<b>\$ 738,174</b>	<b>\$ (25,886)</b>				<b>\$ 7,386,518</b>	<b>\$ 11,570,188</b>	<b>\$ 9,556,626</b>

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 2017/18							2016/17			
	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									
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 5,688,809	\$ 9,862					\$ 5,698,671	\$ 11,982,680	\$ 5,873,924	\$ 12,391,338	
Improvement and Modernization Fund							\$ 34,077			\$ 34,076	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 104,667						\$ 104,667	\$ 492,629	\$ 106,817	\$ 420,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 4,514						\$ 4,514	\$ 102,815	\$ (3,041)	\$ 97,815	
Other Miscellaneous								\$ 644,512		\$ 644,512	
	\$ 5,797,990	\$ 9,862					\$ 5,807,853	\$ 13,266,713	\$ 5,977,700	\$ 13,587,741	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ (25,886)				\$ (25,886)	\$ 266,498	\$ 22,903	\$ 266,498	
Other Judicial Council Grants			\$ 7,439				\$ 7,439	\$ 14,000		\$ 14,878	
Non-Judicial Council Grants								\$ 10,000	\$ 5,000	\$ 10,000	
			\$ (18,447)				\$ (18,447)	\$ 290,498	\$ 27,903	\$ 291,376	
<b>Other Financing Sources</b>											
Interest Income	\$ 1,361	\$ 340					\$ 1,701	\$ 22,500	\$ 1,049	\$ 22,500	
Investment Income											
Donations											
Local Fees	\$ 21,389	\$ 2,783					\$ 24,172	\$ 304,000	\$ 30,911	\$ 317,800	
Non-Fee Revenues		\$ 2,685					\$ 2,685	\$ 21,000	\$ 1,926	\$ 21,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 4,366					\$ 4,366	\$ 14,000	\$ 1,849	\$ 16,000	
Reimbursement Other	\$ 3,038						\$ 3,038	\$ 12,000	\$ 2,188	\$ 17,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 211						\$ 211	\$ 4,500	\$ 260	\$ 4,500	
	\$ 25,998	\$ 10,174					\$ 36,172	\$ 378,000	\$ 38,183	\$ 398,800	
<b>Total Revenues</b>	<b>\$ 5,823,988</b>	<b>\$ 20,037</b>	<b>\$ (18,447)</b>				<b>\$ 5,825,578</b>	<b>\$ 13,926,211</b>	<b>\$ 6,043,786</b>	<b>\$ 14,277,917</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 1,694,794		\$ 0				\$ 1,694,794	\$ 7,117,175	\$ 1,678,476	\$ 7,320,985	
Temp Help	\$ 44,140						\$ 44,140	\$ 211,000	\$ 33,560	\$ 211,000	
Overtime	\$ 4,436						\$ 4,436	\$ 20,000	\$ 3,660	\$ 20,000	
Staff Benefits	\$ 916,905		\$ 0				\$ 916,905	\$ 4,430,252	\$ 898,632	\$ 4,385,889	
	\$ 2,660,275		\$ 0				\$ 2,660,275	\$ 11,778,427	\$ 2,614,329	\$ 11,937,874	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 35,311		\$ 0				\$ 35,311	\$ 251,423	\$ 34,040	\$ 229,538	
Printing	\$ 8,526						\$ 8,526	\$ 30,000	\$ 8,317	\$ 30,000	
Telecommunications	\$ 2,910						\$ 2,910	\$ 18,000	\$ 2,972	\$ 18,500	
Postage	\$ 25,207						\$ 25,207	\$ 80,000	\$ 22,358	\$ 115,000	
Insurance								\$ 3,400		\$ 3,198	
In-State Travel	\$ 2,575						\$ 2,575	\$ 20,500	\$ 3,598	\$ 20,500	
Out-of-State Travel											
Training	\$ (704)						\$ (704)	\$ 31,750	\$ 9,831	\$ 27,500	
Security Services											
Facility Operations	\$ 46,750						\$ 46,750	\$ 232,747	\$ 56,343	\$ 308,236	
Utilities											
Contracted Services	\$ 48,864		\$ 7,439				\$ 56,303	\$ 511,600	\$ 62,196	\$ 306,100	
Consulting and Professional Services	\$ 215						\$ 215	\$ 1,900	\$ 355	\$ 1,900	
Information Technology	\$ 169,166						\$ 169,166	\$ 1,076,376	\$ 47,231	\$ 911,581	
Major Equipment	\$ 0						\$ 0	\$ 15,500		\$ 0	
Other Items of Expense											
	\$ 338,821		\$ 7,439				\$ 346,260	\$ 2,273,196	\$ 247,239	\$ 1,972,053	
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 10,472						\$ 10,472	\$ 42,000	\$ 5,886	\$ 42,000	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 0		
<b>Capital Costs</b>											
Internal Cost Recovery	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 10,472		\$ 0				\$ 10,472	\$ 42,000	\$ 5,886	\$ 42,000	
<b>Total Expenditures</b>	<b>\$ 3,009,568</b>		<b>\$ 7,439</b>				<b>\$ 3,017,007</b>	<b>\$ 14,093,623</b>	<b>\$ 2,867,464</b>	<b>\$ 13,951,927</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 2,814,421</b>	<b>\$ 20,037</b>	<b>\$ (25,886)</b>				<b>\$ 2,808,571</b>	<b>\$ (168,412)</b>	<b>\$ 3,176,332</b>	<b>\$ 325,990</b>	
<b>Operating Transfers In (Out)</b>								\$ 0		\$ 0	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 392,525	\$ 718,138	\$ 0				\$ 1,110,663	\$ 1,110,663	\$ 943,910	\$ 943,910	
Ending Balance (Deficit)	\$ 3,206,945	\$ 738,174	\$ (25,886)				\$ 3,919,234	\$ 942,261	\$ 4,120,242	\$ 1,269,900	

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

	For the month ended September									
	Fiscal Year 2017/18							2016/17		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 930,863	\$ 19,924					\$ 950,787	\$ 4,070,022	\$ 963,287	\$ 4,157,692
Traffic & Other Infractions	\$ 170,027						\$ 170,027	\$ 832,265	\$ 183,244	\$ 968,872
Other Criminal Cases	\$ 119,237	\$ 14,039					\$ 133,276	\$ 545,162	\$ 120,360	\$ 477,138
Civil	\$ 363,171	\$ 75					\$ 363,246	\$ 1,547,688	\$ 347,459	\$ 1,692,287
Family & Children Services	\$ 148,344	\$ 215			\$ 0		\$ 148,559	\$ 802,696	\$ 167,066	\$ 725,946
Probate, Guardianship & Mental Health Services	\$ 80,958						\$ 80,958	\$ 350,007	\$ 85,203	\$ 373,822
Juvenile Dependency Services		\$ 500					\$ 500		\$ 0	\$ 0
Juvenile Delinquency Services		\$ 500					\$ 500	\$ 5,000	\$ 1,600	\$ 5,000
Other Court Operations	\$ 37,119	\$ 5,418					\$ 42,537	\$ 185,281	\$ 42,578	\$ 173,851
Court Interpreters	\$ 89,499	\$ 18,763					\$ 108,262	\$ 513,031	\$ 103,672	\$ 565,242
Jury Services	\$ 38,465		\$ 10,472				\$ 48,937	\$ 218,066	\$ 40,186	\$ 210,979
Security										
Trial Court Operations Program	<b>\$ 1,977,682</b>	<b>\$ 59,434</b>	<b>\$ 10,472</b>		<b>\$ 0</b>		<b>\$ 2,047,588</b>	<b>\$ 9,069,218</b>	<b>\$ 2,054,655</b>	<b>\$ 9,350,829</b>
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 140,060						\$ 140,060	\$ 530,851	\$ 133,169	\$ 531,556
Fiscal Services	\$ 151,639	\$ 8,455					\$ 160,094	\$ 691,576	\$ 161,143	\$ 686,737
Human Resources	\$ 208,012	\$ 3,418					\$ 211,430	\$ 1,331,567	\$ 186,424	\$ 1,007,436
Business & Facilities Services		\$ 106,935					\$ 106,935	\$ 567,870	\$ 106,001	\$ 605,434
Information Technology	\$ 182,883	\$ 168,019					\$ 350,901	\$ 1,902,541	\$ 226,063	\$ 1,769,935
Court Administration Program	<b>\$ 682,593</b>	<b>\$ 286,826</b>					<b>\$ 969,419</b>	<b>\$ 5,024,405</b>	<b>\$ 812,799</b>	<b>\$ 4,601,098</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,660,275</b>	<b>\$ 346,260</b>	<b>\$ 10,472</b>		<b>\$ 0</b>		<b>\$ 3,017,007</b>	<b>\$ 14,093,623</b>	<b>\$ 2,867,454</b>	<b>\$ 13,951,927</b>