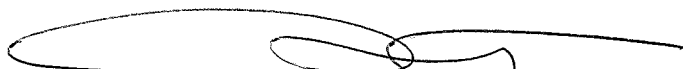


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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~~

02/07/18

Date

Marin

Court

FY 17-18 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin

Court

FY 17-18 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

| | |
|----|--|
| 1 | |
| 2 | |
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| 4 | |
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Marin

Court

FY 17-18 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) | 108.10 | 99.60 | 100.60 | | |

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 2017/18 | | | | | | | 2016/17 | |
| | 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 | \$ (581,122) | \$ 798,616 | \$ (104,737) | | | | \$ 29,070 | \$ 141,828 | \$ 65,623 |
| Payroll | \$ 3,430 | | | | | | | \$ 3,430 | \$ (4,580) |
| Jury | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Revolving | \$ 15,000 | | | | | | | \$ 15,000 | \$ 15,000 |
| Other | | | | | | | | | |
| Distribution | | | | | | | | | |
| Civil Filing Fees | | | | | | | \$ 50 | \$ 50 | \$ 0 |
| Trust | | | | | | | \$ (55,103) | \$ (55,103) | \$ (50,532) |
| Credit Card | | | | | | | | | |
| Cash on Hand | \$ 2,745 | | | | | | | \$ 2,745 | \$ 2,745 |
| Cash with County | | | | | | | | | |
| Cash Outside of the JCC | | | | | | | | | |
| Cash Equivalents | \$ 3,951,881 | | | | | | \$ 7,220,939 | \$ 11,172,819 | \$ 9,413,407 |
| Total Cash and Cash Equivalents | \$ 3,391,934 | \$ 798,616 | \$ (104,737) | | | | \$ 7,194,956 | \$ 11,280,770 | \$ 9,441,664 |
| Short-Term Investment | | | | | | | | | |
| Investments | | | | | | | | | |
| Total Investments | | | | | | | | | |
| 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 | \$ 66,056 | \$ 0 | | | | | \$ 16,516 | \$ 82,572 | \$ 141,362 |
| Due From Other Courts | | | | | | | \$ 0 | \$ 0 | \$ 0 |
| Due From State | \$ 0 | \$ 0 | \$ 104,737 | | | | | \$ 104,737 | \$ 86,181 |
| Trust Due To/From | | | | | | | | | |
| Distribution Due To/From | | | | | | | | | |
| Civil Filing Fee Due To/From | | | | | | | \$ 0 | \$ 0 | |
| General Due To/From | \$ 4,163 | | | | | | | \$ 4,163 | \$ 253 |
| Total Receivables | \$ 70,219 | \$ 0 | \$ 104,737 | | | | \$ 16,516 | \$ 191,472 | \$ 227,796 |
| Prepaid Expenses - General | | | | | | | | | |
| Salary and Travel Advances | | | | | | | | | |
| Counties | | | | | | | | | |
| Total Prepaid Expenses | | | | | | | | | |
| Other Assets | \$ 15,000 | | | | | | | \$ 15,000 | \$ 10,000 |
| Total Other Assets | \$ 15,000 | | | | | | | \$ 15,000 | \$ 10,000 |
| Total Assets | \$ 3,477,153 | \$ 798,616 | \$ 0 | | | | \$ 7,211,472 | \$ 11,487,241 | \$ 9,679,460 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | |
| Accrued Liabilities | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Accounts Payable - General | \$ 52,730 | | \$ 0 | | | | \$ 0 | \$ 52,730 | \$ 44,069 |
| Due to Other Funds | \$ 0 | \$ 0 | \$ 0 | | | | \$ 4,163 | \$ 4,163 | \$ 253 |
| Due to Other Courts | | | | | | | | | |
| Due to State | | | | | | | | | \$ 0 |
| TC145 Liability | | | | | | | \$ 489,832 | \$ 489,832 | \$ 477,513 |
| Due to Other Governments | \$ 264,993 | | \$ 0 | | | | \$ 0 | \$ 264,993 | \$ 95,200 |
| AB145 Due to Other Government Agency | | | | | | | | | |
| Due to Other Public Agencies | | | | | | | | | |
| Sales and Use Tax | \$ 1,018 | | | | | | | \$ 1,018 | \$ 1,509 |
| Interest | | | | | | | \$ 6,516 | \$ 6,516 | \$ 1,444 |
| Miscellaneous Accts. Pay. and Accrued Liab. | | | | | | | | | |
| Total Accounts Payable and Accrued Liab. | \$ 318,742 | \$ 0 | \$ 0 | | | | \$ 500,511 | \$ 819,253 | \$ 619,988 |
| Civil | | | | | | | \$ 6,234,101 | \$ 6,234,101 | \$ 4,534,165 |
| Criminal | | | | | | | \$ 299,913 | \$ 299,913 | \$ 159,389 |
| Unreconciled - Civil and Criminal | | | | | | | \$ 7,873 | \$ 7,873 | \$ 7,873 |
| Trust Held Outside of the JCC | | | | | | | | | |
| Trust Interest Payable | | | | | | | \$ 60,467 | \$ 60,467 | \$ 19,972 |
| Miscellaneous Trust | | | | | | | | | |
| Total Trust Deposits | | | | | | | \$ 6,602,354 | \$ 6,602,354 | \$ 4,721,399 |
| Accrued Payroll | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Benefits Payable | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Deferred Compensation Payable | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Deductions Payable | \$ 0 | | | | | | | \$ 0 | \$ (20,718) |
| Payroll Clearing | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Total Payroll Liabilities | \$ 0 | | | | | | | \$ 0 | \$ (20,718) |
| Revenue Collected in Advance | | | | | | | | | |
| Liabilities For Deposits | \$ 87,054 | | | | | | \$ 95,315 | \$ 182,369 | \$ 134,844 |
| Jury Fees - Non-Interest | | | | | | | \$ 12,842 | \$ 12,842 | \$ 8,954 |
| Fees - Partial Payment & Overpayment | | | | | | | \$ 450 | \$ 450 | \$ 306 |
| Uncleared Collections | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Other Miscellaneous Liabilities | | | | | | | | | |
| Total Other Liabilities | \$ 87,054 | | | | | | \$ 108,607 | \$ 195,661 | \$ 144,104 |
| Total Liabilities | \$ 405,796 | \$ 0 | \$ 0 | | | | \$ 7,211,472 | \$ 7,617,268 | \$ 5,464,774 |
| Total Fund Balance | \$ 3,071,357 | \$ 798,616 | \$ 0 | | | | | \$ 3,869,973 | \$ 4,214,686 |
| Total Liabilities and Fund Balance | \$ 3,477,153 | \$ 798,616 | \$ 0 | | | | \$ 7,211,472 | \$ 11,487,241 | \$ 9,679,460 |

**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 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 | | | | | | | | |
| REVENUES | | | | | | | | | | | |
| State Financing Sources | | | | | | | | | | | |
| Trial Court Trust Fund | \$ 7,794,343 | \$ 39,572 | | | | | \$ 7,833,915 | \$ 11,982,680 | \$ 8,081,984 | \$ 12,391,338 | |
| Improvement and Modernization Fund | | | | | | | | \$ 34,077 | | \$ 34,076 | |
| Judges' Compensation (0150019) | | | | | | | | | | | |
| Court Interpreter (0150037) | \$ 222,321 | | | | | | \$ 222,321 | \$ 492,629 | \$ 217,596 | \$ 420,000 | |
| Civil Coordination Reimbursement (0150091) | \$ 57,292 | | | | | | \$ 57,292 | \$ 102,815 | \$ 46,872 | \$ 97,815 | |
| MOU Reimbursements (0150010 and General) | \$ 644,512 | | | | | | \$ 644,512 | \$ 644,512 | \$ 644,512 | \$ 644,512 | |
| Other Miscellaneous | | | | | | | | | | | |
| | \$ 8,718,468 | \$ 39,572 | | | | | \$ 8,758,041 | \$ 13,256,713 | \$ 8,990,964 | \$ 13,587,741 | |
| Grants | | | | | | | | | | | |
| AB 1058 Commissioner/Facilitator | | | \$ 104,734 | | | | \$ 104,734 | \$ 266,498 | \$ 85,000 | \$ 266,498 | |
| Other Judicial Council Grants | | | \$ 14,878 | | | | \$ 14,878 | \$ 14,000 | \$ 6,698 | \$ 14,878 | |
| Non-Judicial Council Grants | \$ 5,000 | | | | | | \$ 5,000 | \$ 10,000 | \$ 5,000 | \$ 10,000 | |
| | \$ 5,000 | | \$ 119,612 | | | | \$ 124,612 | \$ 290,498 | \$ 96,698 | \$ 291,376 | |
| Other Financing Sources | | | | | | | | | | | |
| Interest Income | \$ 9,254 | \$ 2,754 | | | | | \$ 12,008 | \$ 22,500 | \$ 5,829 | \$ 22,500 | |
| Investment Income | | | | | | | | | | | |
| Donations | | | | | | | | | | | |
| Local Fees | \$ 84,399 | \$ 19,168 | | | | | \$ 103,567 | \$ 304,000 | \$ 89,927 | \$ 317,800 | |
| Non-Fee Revenues | | \$ 10,264 | | | | | \$ 10,264 | \$ 21,000 | \$ 6,425 | \$ 21,000 | |
| Enhanced Collections | | | | | | | | | | | |
| Escheatment | | | | | | | | | | | |
| Prior Year Revenue | | | | | | | | | | | |
| County Program - Restricted | | \$ 8,721 | | | | | \$ 8,721 | \$ 14,000 | \$ 9,072 | \$ 16,000 | |
| Reimbursement Other | \$ 3,671 | | | | | | \$ 3,671 | \$ 12,000 | \$ 8,539 | \$ 17,000 | |
| Sale of Fixed Assets | | | | | | | | | | | |
| Other Miscellaneous | \$ 856 | | | | | | \$ 856 | \$ 4,500 | \$ 1,046 | \$ 4,500 | |
| | \$ 98,180 | \$ 40,906 | | | | | \$ 139,086 | \$ 378,000 | \$ 120,838 | \$ 398,800 | |
| Total Revenues | \$ 8,821,649 | \$ 80,478 | \$ 119,612 | | | | \$ 9,021,739 | \$ 13,925,211 | \$ 9,208,500 | \$ 14,277,917 | |
| EXPENDITURES | | | | | | | | | | | |
| Personal Services | | | | | | | | | | | |
| Salaries - Permanent | \$ 3,305,735 | | \$ 69,877 | | | | \$ 3,375,612 | \$ 7,117,175 | \$ 3,316,885 | \$ 7,320,985 | |
| Temp Help | \$ 59,512 | | | | | | \$ 59,512 | \$ 211,000 | \$ 81,333 | \$ 211,000 | |
| Overtime | \$ 12,203 | | | | | | \$ 12,203 | \$ 20,000 | \$ 7,867 | \$ 20,000 | |
| Staff Benefits | \$ 1,850,299 | | \$ 17,404 | | | | \$ 1,867,702 | \$ 4,430,252 | \$ 1,816,926 | \$ 4,385,889 | |
| | \$ 5,227,748 | | \$ 87,281 | | | | \$ 5,315,029 | \$ 11,778,427 | \$ 5,223,010 | \$ 11,937,874 | |
| Operating Expenses and Equipment | | | | | | | | | | | |
| General Expense | \$ 114,705 | | \$ (3) | | | | \$ 114,702 | \$ 251,423 | \$ 117,745 | \$ 229,538 | |
| Printing | \$ 20,769 | | | | | | \$ 20,769 | \$ 30,000 | \$ 13,991 | \$ 30,000 | |
| Telecommunications | \$ 7,238 | | | | | | \$ 7,238 | \$ 18,000 | \$ 7,028 | \$ 18,500 | |
| Postage | \$ 44,203 | | | | | | \$ 44,203 | \$ 80,000 | \$ 53,698 | \$ 115,000 | |
| Insurance | \$ 3,252 | | | | | | \$ 3,252 | \$ 3,400 | \$ 7,867 | \$ 3,198 | |
| In-State Travel | \$ 7,478 | | | | | | \$ 7,478 | \$ 20,500 | \$ 5,763 | \$ 20,500 | |
| Out-of-State Travel | | | | | | | | | | | |
| Training | \$ 2,649 | | | | | | \$ 2,649 | \$ 31,750 | \$ 12,817 | \$ 27,500 | |
| Security Services | | | | | | | | | | | |
| Facility Operations | \$ 93,775 | | | | | | \$ 93,775 | \$ 232,747 | \$ 153,106 | \$ 308,236 | |
| Utilities | | | | | | | | | | | |
| Contracted Services | \$ 120,514 | | \$ 14,878 | | | | \$ 135,392 | \$ 511,600 | \$ 147,338 | \$ 306,100 | |
| Consulting and Professional Services | \$ 760 | | | | | | \$ 760 | \$ 1,900 | \$ 860 | \$ 1,900 | |
| Information Technology | \$ 493,879 | | | | | | \$ 493,879 | \$ 1,076,376 | \$ 182,287 | \$ 911,581 | |
| Major Equipment | \$ 0 | | | | | | \$ 0 | \$ 15,500 | \$ 0 | \$ 0 | |
| Other Items of Expense | | | | | | | | | | | |
| | \$ 909,221 | | \$ 14,875 | | | | \$ 924,096 | \$ 2,273,196 | \$ 697,831 | \$ 1,972,053 | |
| Special Items of Expense | | | | | | | | | | | |
| Grand Jury | | | | | | | | | | | |
| Jury Costs | \$ 23,303 | | | | | | \$ 23,303 | \$ 42,000 | \$ 16,883 | \$ 42,000 | |
| Judgements, Settlements and Claims | | | | | | | | | | | |
| Debt Service | | | | | | | | | | | |
| Other | | | | | | | | | \$ 0 | | |
| Capital Costs | | | | | | | | | | | |
| Internal Cost Recovery | \$ (17,456) | | \$ 17,456 | | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | |
| Prior Year Expense Adjustment | | | | | | | | | | | |
| | \$ 5,847 | | \$ 17,456 | | | | \$ 23,303 | \$ 42,000 | \$ 16,883 | \$ 42,000 | |
| Total Expenditures | \$ 6,142,816 | | \$ 119,612 | | | | \$ 6,262,428 | \$ 14,093,623 | \$ 5,937,724 | \$ 13,951,927 | |
| Excess (Deficit) of Revenues Over Expenditures | \$ 2,678,832 | \$ 80,478 | \$ 0 | | | | \$ 2,759,311 | \$ (168,412) | \$ 3,270,776 | \$ 325,990 | |
| Operating Transfers In (Out) | | | | | | | | \$ 0 | | \$ 0 | |
| Fund Balance (Deficit) | | | | | | | | | | | |
| Beginning Balance (Deficit) | \$ 392,525 | \$ 718,138 | \$ 0 | | | | \$ 1,110,663 | \$ 1,110,663 | \$ 943,910 | \$ 943,910 | |
| Ending Balance (Deficit) | \$ 3,071,357 | \$ 798,616 | \$ 0 | | | | \$ 3,869,973 | \$ 942,251 | \$ 4,214,686 | \$ 1,269,900 | |

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

| For the month ended December | | | | | | | | | | |
|---|---------------------|----------------------------------|--------------------------|---------------|------------------------|-------------------------------|----------------------|-------------------------|----------------------|-----------------------|
| 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) |
| PROGRAM EXPENDITURES: | | | | | | | | | | |
| Judges & Courtroom Support | \$ 1,837,120 | \$ 55,421 | | | | \$ 0 | \$ 1,892,541 | \$ 4,070,022 | \$ 1,896,529 | \$ 4,157,692 |
| Traffic & Other Infractions | \$ 335,743 | \$ 4,320 | | | | | \$ 340,063 | \$ 832,265 | \$ 380,352 | \$ 968,872 |
| Other Criminal Cases | \$ 239,914 | \$ 34,953 | | | | | \$ 274,867 | \$ 545,162 | \$ 244,047 | \$ 477,138 |
| Civil | \$ 709,974 | \$ 75 | | | | | \$ 710,049 | \$ 1,547,688 | \$ 697,017 | \$ 1,692,287 |
| Family & Children Services | \$ 295,516 | \$ 7,260 | | | | \$ 0 | \$ 302,776 | \$ 802,696 | \$ 322,689 | \$ 725,946 |
| Probate, Guardianship & Mental Health Services | \$ 160,985 | | | | | | \$ 160,985 | \$ 350,007 | \$ 171,362 | \$ 373,822 |
| Juvenile Dependency Services | | \$ 1,000 | | | | | \$ 1,000 | \$ 0 | \$ 0 | \$ 0 |
| Juvenile Delinquency Services | | \$ 500 | | | | | \$ 500 | \$ 5,000 | \$ 4,100 | \$ 5,000 |
| Other Court Operations | \$ 75,411 | \$ 12,854 | | | | | \$ 88,265 | \$ 185,281 | \$ 83,827 | \$ 173,851 |
| Court Interpreters | \$ 188,444 | \$ 41,039 | | | | | \$ 229,483 | \$ 513,031 | \$ 209,720 | \$ 565,242 |
| Jury Services | \$ 76,907 | | \$ 23,303 | | | | \$ 100,210 | \$ 218,066 | \$ 88,695 | \$ 210,979 |
| Security | | | | | | | | | | |
| Trial Court Operations Program | \$ 3,920,014 | \$ 157,423 | \$ 23,303 | | | \$ 0 | \$ 4,100,740 | \$ 9,069,218 | \$ 4,098,337 | \$ 9,350,829 |
| Enhanced Collections | | | | | | | | | | |
| Other Non-Court Operations | | | | | | | | | | |
| Non-Court Operations Program | | | | | | | | | | |
| Executive Office | \$ 258,492 | | | | | | \$ 258,492 | \$ 530,851 | \$ 245,420 | \$ 531,556 |
| Fiscal Services | \$ 299,130 | \$ 15,838 | | | | | \$ 314,968 | \$ 691,576 | \$ 322,575 | \$ 686,737 |
| Human Resources | \$ 469,400 | \$ 14,605 | | | | | \$ 484,006 | \$ 1,331,567 | \$ 428,552 | \$ 1,007,436 |
| Business & Facilities Services | | \$ 226,606 | | | | | \$ 226,606 | \$ 567,870 | \$ 309,697 | \$ 605,434 |
| Information Technology | \$ 367,993 | \$ 509,623 | | | | | \$ 877,616 | \$ 1,902,541 | \$ 533,142 | \$ 1,769,935 |
| Court Administration Program | \$ 1,395,015 | \$ 766,673 | | | | | \$ 2,161,688 | \$ 5,024,405 | \$ 1,839,387 | \$ 4,601,098 |
| Expenditures Not Distributed or Posted to a Program | | | | | | | | | | |
| Prior Year Adjustments Not Posted to a Program | | | | | | | | | | |
| Total | \$ 5,315,029 | \$ 924,096 | \$ 23,303 | | | \$ 0 | \$ 6,262,428 | \$ 14,093,623 | \$ 5,937,724 | \$ 13,951,927 |