


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

Marin

Court
FY 17-18 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin

Court

FY 17-18 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Marin

Court

FY 17-18 Q3

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	96.6	

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 2017/18									
	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	\$ (596,492)	\$ 858,412	\$ (53,574)				\$ 353,049	\$ 561,395	\$ 80,495
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 20
Trust							\$ (167,386)	\$ (167,386)	\$ (54,766)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 2,121,459						\$ 7,101,788	\$ 9,223,247	\$ 7,774,948
Total Cash and Cash Equivalents	\$ 1,542,712	\$ 858,412	\$ (53,574)				\$ 7,287,451	\$ 9,835,001	\$ 7,818,441
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	\$ 73,701	\$ 0					\$ 16,516	\$ 90,217	\$ 80,165
Due From Other Courts							\$ 362	\$ 362	\$ 0
Due From State	\$ 0	\$ 0	\$ 61,016					\$ 61,016	\$ 50,573
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 837							\$ 837	\$ 275
Total Receivables	\$ 74,538	\$ 0	\$ 61,016				\$ 16,878	\$ 162,433	\$ 131,013
Prepaid Expenses - General Salary and Travel Advances Counties									
Total Prepaid Expenses									
Other Assets	\$ 5,000							\$ 5,000	\$ 10,000
Total Other Assets	\$ 5,000							\$ 5,000	\$ 10,000
Total Assets	\$ 1,622,251	\$ 858,412	\$ 7,443				\$ 7,304,330	\$ 9,792,434	\$ 7,959,454
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 1,467		\$ 0				\$ 0	\$ 1,467	\$ 13,415
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 837	\$ 837	\$ 275
Due to Other Courts									
Due to State									\$ 0
TC145 Liability							\$ 502,425	\$ 502,425	\$ 516,851
Due to Other Governments	\$ 259,096		\$ 0				\$ 0	\$ 259,096	\$ 274,170
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 231							\$ 231	\$ 366
Interest							\$ 8,735	\$ 8,735	\$ 2,230
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 260,794	\$ 0	\$ 0				\$ 511,997	\$ 772,791	\$ 807,307
Civil							\$ 6,236,680	\$ 6,236,680	\$ 4,229,262
Criminal							\$ 359,559	\$ 359,559	\$ 367,305
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 78,985	\$ 78,985	\$ 23,747
Miscellaneous Trust									
Total Trust Deposits							\$ 6,683,097	\$ 6,683,097	\$ 4,628,167
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 0							\$ 0	\$ 63,825
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 4,080
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 0							\$ 0	\$ 67,905
Revenue Collected in Advance									
Liabilities For Deposits	\$ 87,054						\$ 95,315	\$ 182,369	\$ 134,844
Jury Fees - Non-Interest							\$ 13,471	\$ 13,471	\$ 10,381
Fees - Partial Payment & Overpayment							\$ 450	\$ 450	\$ 326
Uncleared Collections	\$ 0							\$ 0	\$ 20
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 87,054						\$ 109,236	\$ 196,289	\$ 145,571
Total Liabilities	\$ 347,848	\$ 0	\$ 0				\$ 7,304,330	\$ 7,652,177	\$ 5,846,970
Total Fund Balance	\$ 1,274,403	\$ 858,412	\$ 7,443					\$ 2,140,257	\$ 2,310,484
Total Liabilities and Fund Balance	\$ 1,622,251	\$ 858,412	\$ 7,443				\$ 7,304,330	\$ 9,792,434	\$ 7,959,454

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 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	\$ 9,157,848	\$ 69,233					\$ 9,227,081	\$ 11,982,680	\$ 9,517,364	\$ 12,391,338
Improvement and Modernization Fund	\$ 34,077						\$ 34,077	\$ 34,077	\$ 10,277	\$ 34,076
Judges' Compensation (0150019)										
Court Interpreter (0150037)	\$ 383,711						\$ 383,711	\$ 492,629	\$ 332,210	\$ 420,000
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 92,681						\$ 92,681	\$ 102,815	\$ 77,011	\$ 97,815
Other Miscellaneous	\$ 644,512						\$ 644,512	\$ 644,512	\$ 644,512	\$ 644,512
	\$ 10,312,829	\$ 69,233					\$ 10,982,063	\$ 13,256,713	\$ 10,581,374	\$ 13,587,741
Grants										
AB 1058 Commissioner/Facilitator			\$ 149,517				\$ 149,517	\$ 266,498	\$ 122,667	\$ 266,498
Other Judicial Council Grants			\$ 22,321				\$ 22,321	\$ 14,000	\$ 6,698	\$ 14,878
Non-Judicial Council Grants	\$ 10,000						\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	\$ 10,000		\$ 171,838				\$ 181,838	\$ 290,498	\$ 139,265	\$ 291,376
Other Financing Sources										
Interest Income	\$ 22,097	\$ 5,518					\$ 27,616	\$ 22,500	\$ 13,781	\$ 22,500
Investment Income										
Donations										
Local Fees	\$ 139,141	\$ 32,024					\$ 171,165	\$ 304,000	\$ 193,205	\$ 317,800
Non-Fee Revenues		\$ 17,325					\$ 17,325	\$ 21,000	\$ 15,208	\$ 21,000
Enhanced Collections										
Escheatment										
Prior Year Revenue										
County Program - Restricted		\$ 16,173					\$ 16,173	\$ 14,000	\$ 13,324	\$ 16,000
Reimbursement Other	\$ 12,274						\$ 12,274	\$ 12,000	\$ 13,533	\$ 17,000
Sale of Fixed Assets										
Other Miscellaneous	\$ 1,292						\$ 1,292	\$ 4,500	\$ 2,360	\$ 4,500
	\$ 174,804	\$ 71,040					\$ 245,844	\$ 378,000	\$ 251,411	\$ 398,800
Total Revenues	\$ 10,497,633	\$ 140,274	\$ 171,838				\$ 10,809,745	\$ 13,925,211	\$ 10,972,060	\$ 14,277,917
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 5,253,255		\$ 95,232				\$ 5,348,487	\$ 7,117,175	\$ 5,227,355	\$ 7,320,985
Temp Help	\$ 81,764						\$ 81,764	\$ 211,000	\$ 124,664	\$ 211,000
Overtime	\$ 18,860						\$ 18,860	\$ 20,000	\$ 13,017	\$ 20,000
Staff Benefits	\$ 2,877,728		\$ 29,368				\$ 2,907,096	\$ 4,430,252	\$ 2,895,390	\$ 4,385,889
	\$ 8,231,607		\$ 124,600				\$ 8,356,208	\$ 11,778,427	\$ 8,260,626	\$ 11,937,874
Operating Expenses and Equipment										
General Expense	\$ 177,163		\$ (3)				\$ 177,160	\$ 251,423	\$ 167,199	\$ 229,538
Printing	\$ 25,521						\$ 25,521	\$ 30,000	\$ 24,687	\$ 30,000
Telecommunications	\$ 11,586						\$ 11,586	\$ 18,000	\$ 11,694	\$ 18,500
Postage	\$ 75,725						\$ 75,725	\$ 80,000	\$ 82,374	\$ 115,000
Insurance	\$ 3,252						\$ 3,252	\$ 3,400	\$ 3,198	\$ 3,198
In-State Travel	\$ 12,273						\$ 12,273	\$ 20,500	\$ 9,140	\$ 20,600
Out-of-State Travel										
Training	\$ 7,066						\$ 7,066	\$ 31,750	\$ 13,017	\$ 27,500
Security Services										
Facility Operations	\$ 140,525						\$ 140,525	\$ 232,747	\$ 218,068	\$ 308,236
Utilities										
Contracted Services	\$ 214,947		\$ 14,878				\$ 229,825	\$ 511,600	\$ 216,655	\$ 306,100
Consulting and Professional Services	\$ 1,520						\$ 1,520	\$ 1,900	\$ 1,165	\$ 1,900
Information Technology	\$ 693,272						\$ 693,272	\$ 1,076,376	\$ 570,770	\$ 911,581
Major Equipment	\$ 0						\$ 0	\$ 15,500	\$ 0	\$ 0
Other Items of Expense										
	\$ 1,362,850		\$ 14,875				\$ 1,377,725	\$ 2,273,196	\$ 1,317,766	\$ 1,972,053
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 46,217						\$ 46,217	\$ 42,000	\$ 27,084	\$ 42,000
Judgements, Settlements and Claims										
Debt Service									\$ 0	
Other										
Capital Costs										
Internal Cost Recovery	\$ (24,920)		\$ 24,920				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ 21,297		\$ 24,920				\$ 46,217	\$ 42,000	\$ 27,084	\$ 42,000
Total Expenditures	\$ 9,615,755		\$ 164,395				\$ 9,760,150	\$ 14,093,623	\$ 9,605,476	\$ 13,951,927
Excess (Deficit) of Revenues Over Expenditures	\$ 881,879	\$ 140,274	\$ 7,443				\$ 1,029,595	\$ (168,412)	\$ 1,366,574	\$ 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)	\$ 1,274,403	\$ 858,412	\$ 7,443				\$ 2,140,267	\$ 942,251	\$ 2,310,484	\$ 1,269,900

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

For the month ended March										
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	\$ 2,891,114	\$ 108,878				\$ 0	\$ 2,999,992	\$ 4,032,071	\$ 2,965,705	\$ 4,157,692
Traffic & Other Infractions	\$ 532,938	\$ 9,462					\$ 542,400	\$ 820,578	\$ 570,337	\$ 968,872
Other Criminal Cases	\$ 383,273	\$ 41,053					\$ 424,326	\$ 536,814	\$ 388,107	\$ 477,138
Civil	\$ 1,110,147	\$ 75					\$ 1,110,222	\$ 1,526,098	\$ 1,137,217	\$ 1,692,287
Family & Children Services	\$ 486,528	\$ 8,020				\$ 0	\$ 494,548	\$ 796,686	\$ 513,849	\$ 725,946
Probate, Guardianship & Mental Health Services	\$ 255,374						\$ 255,374	\$ 346,668	\$ 271,626	\$ 373,822
Juvenile Dependency Services		\$ 1,000					\$ 1,000		\$ 0	\$ 0
Juvenile Delinquency Services		\$ 1,000					\$ 1,000	\$ 5,000	\$ 4,100	\$ 5,000
Other Court Operations	\$ 120,232	\$ 20,558					\$ 140,790	\$ 183,055	\$ 134,364	\$ 173,851
Court Interpreters	\$ 275,910	\$ 89,128					\$ 365,037	\$ 508,579	\$ 342,183	\$ 565,242
Jury Services	\$ 122,114		\$ 46,217				\$ 168,331	\$ 215,840	\$ 143,095	\$ 210,979
Security										
Trial Court Operations Program	\$ 6,177,628	\$ 279,174	\$ 46,217			\$ 0	\$ 6,503,020	\$ 8,971,389	\$ 6,470,583	\$ 9,350,829
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 415,144						\$ 415,144	\$ 527,512	\$ 401,524	\$ 531,556
Fiscal Services	\$ 484,235	\$ 23,928					\$ 508,163	\$ 686,011	\$ 510,500	\$ 686,737
Human Resources	\$ 694,229	\$ 23,689					\$ 717,918	\$ 1,446,091	\$ 674,352	\$ 1,007,436
Business & Facilities Services		\$ 339,198					\$ 339,198	\$ 567,870	\$ 437,626	\$ 605,434
Information Technology	\$ 584,971	\$ 711,736					\$ 1,296,706	\$ 1,894,750	\$ 1,110,892	\$ 1,769,935
Court Administration Program	\$ 2,178,579	\$ 1,098,551					\$ 3,277,130	\$ 5,122,234	\$ 3,134,893	\$ 4,601,098
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,356,208	\$ 1,377,725	\$ 46,217			\$ 0	\$ 9,780,150	\$ 14,093,623	\$ 9,605,476	\$ 13,951,927