

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

08/07/18
Date

Marin

Court

FY 17-18 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin

Court

FY 17-18 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Marin

Court

FY 17-18 Q4

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	97.6

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 June									
Fiscal Year 2017/18									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
Non-Grant		Grant							
ASSETS									
Operations	\$(643,823)	\$ 758,860	\$ 0				\$ 61,975	\$ 177,012	\$ 55,130
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$(100,558)	\$(100,558)	\$(90,980)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 1,502,393						\$ 7,340,555	\$ 8,842,949	\$ 9,776,087
Total Cash and Cash Equivalents	\$ 876,316	\$ 758,860	\$ 0				\$ 7,301,972	\$ 8,037,147	\$ 9,757,981
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 7,262	\$ 3,656					\$ 0	\$ 10,918	\$ 6,550
Accounts Receivable - General									
Dishonored Checks	\$ 0							\$ 0	\$ 0
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 73,589						\$ 0	\$ 73,589	\$ 160,835
Due From Other Governments	\$ 123,587	\$ 14,023					\$ 16,516	\$ 154,126	\$ 135,522
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 222,414	\$ 20,168	\$ 81,031					\$ 323,613	\$ 366,071
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 23,056							\$ 23,056	\$ 796
Total Receivables	\$ 449,907	\$ 37,847	\$ 81,031				\$ 16,516	\$ 585,302	\$ 669,773
Prepaid Expenses - General	\$ 5,000							\$ 5,000	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 5,000							\$ 5,000	
Other Assets	\$ 0							\$ 0	\$ 10,000
Total Other Assets	\$ 0							\$ 0	\$ 10,000
Total Assets	\$ 1,331,223	\$ 796,707	\$ 81,031				\$ 7,318,488	\$ 9,527,449	\$ 10,437,754
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 46,062							\$ 46,062	\$ 97,045
Accounts Payable - General	\$ 519		\$ 0				\$ 0	\$ 519	\$ 11,545
Due to Other Funds	\$ 0	\$ 0	\$ 73,589				\$ 23,056	\$ 96,645	\$ 161,631
Due to Other Courts	\$ 40							\$ 40	
Due to State	\$ 4,494							\$ 4,494	\$ 0
TC145 Liability							\$ 554,198	\$ 554,198	\$ 589,034
Due to Other Governments	\$ 53,256		\$ 7,443				\$ 0	\$ 60,699	\$ 51,067
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 268							\$ 268	\$ 597
Interest							\$ 603	\$ 603	\$ 256
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 104,639	\$ 0	\$ 81,031				\$ 577,858	\$ 763,629	\$ 911,174
Civil							\$ 6,309,661	\$ 6,309,661	\$ 6,537,405
Criminal							\$ 206,476	\$ 206,476	\$ 337,955
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 110,832	\$ 110,832	\$ 36,318
Miscellaneous Trust									
Total Trust Deposits							\$ 6,634,843	\$ 6,634,843	\$ 6,919,551
Accrued Payroll	\$ 897,818							\$ 897,818	\$ 1,301,468
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 897,818							\$ 897,818	\$ 1,301,468
Revenue Collected in Advance									
Liabilities For Deposits	\$ 87,022						\$ 95,315	\$ 182,337	\$ 182,874
Jury Fees - Non-Interest							\$ 9,901	\$ 9,901	\$ 11,699
Fees - Partial Payment & Overpayment							\$ 571	\$ 571	\$ 326
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 87,022						\$ 105,787	\$ 192,809	\$ 194,899
Total Liabilities	\$ 1,089,478	\$ 0	\$ 81,031				\$ 7,318,488	\$ 8,486,998	\$ 9,327,092
Total Fund Balance	\$ 241,745	\$ 796,707	\$ 0					\$ 1,038,451	\$ 1,110,663
Total Liabilities and Fund Balance	\$ 1,331,223	\$ 796,707	\$ 81,031				\$ 7,318,488	\$ 9,527,449	\$ 10,437,754

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 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	\$ 12,087,672	\$ 119,384						\$ 12,207,057	\$ 12,165,828	\$ 12,463,118	\$ 12,391,338
Improvement and Modernization Fund	\$ 34,077						\$ 34,077	\$ 34,077	\$ 34,077	\$ 34,077	\$ 34,076
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 587,870						\$ 587,870	\$ 492,629	\$ 447,590	\$ 420,000	
Civil Coordination Reimbursement (0150091)	\$ 112,965						\$ 112,965	\$ 102,815	\$ 99,676	\$ 97,815	
MOU Reimbursements (0150010 and General)	\$ 644,512						\$ 644,512	\$ 644,512	\$ 644,512	\$ 644,512	
Other Miscellaneous	\$ 13,467,097	\$ 119,384					\$ 13,586,481	\$ 13,439,662	\$ 13,688,973	\$ 13,587,741	
Grants											
AB 1058 Commissioner/Facilitator			\$ 238,279				\$ 238,279	\$ 266,498	\$ 283,402	\$ 266,498	
Other Judicial Council Grants			\$ 29,763				\$ 29,763	\$ 14,000	\$ 6,698	\$ 14,878	
Non-Judicial Council Grants	\$ 10,000						\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
	\$ 10,000		\$ 268,042				\$ 278,042	\$ 290,498	\$ 300,100	\$ 281,376	
Other Financing Sources											
Interest Income	\$ 41,870	\$ 12,823					\$ 54,693	\$ 22,500	\$ 28,076	\$ 22,500	
Investment Income											
Donations											
Local Fees	\$ 246,474	\$ 53,065					\$ 299,539	\$ 304,000	\$ 326,644	\$ 317,800	
Non-Fee Revenues	\$ 32,871	\$ 31,825					\$ 64,696	\$ 21,000	\$ 28,810	\$ 21,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 20,109					\$ 20,109	\$ 14,000	\$ 15,459	\$ 16,000	
Reimbursement Other	\$ 18,727						\$ 18,727	\$ 12,000	\$ 15,342	\$ 17,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,558						\$ 1,558	\$ 4,500	\$ 5,328	\$ 4,500	
	\$ 341,500	\$ 117,823					\$ 459,323	\$ 378,000	\$ 419,660	\$ 398,600	
Total Revenues	\$ 13,818,597	\$ 237,207	\$ 268,042				\$ 14,323,846	\$ 14,108,360	\$ 14,408,733	\$ 14,277,917	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 7,557,976	\$ 41,231	\$ 153,689				\$ 7,752,896	\$ 7,117,175	\$ 8,019,324	\$ 7,320,985	
Temp Help	\$ 124,445						\$ 124,445	\$ 211,000	\$ 172,317	\$ 211,000	
Overtime	\$ 24,615						\$ 24,615	\$ 20,000	\$ 21,021	\$ 20,000	
Staff Benefits	\$ 3,975,576	\$ 20,407	\$ 49,958				\$ 4,045,941	\$ 4,430,252	\$ 4,034,918	\$ 4,385,889	
	\$ 11,682,611	\$ 61,638	\$ 203,647				\$ 11,947,896	\$ 11,778,427	\$ 12,247,560	\$ 11,637,874	
Operating Expenses and Equipment											
General Expense	\$ 258,372		\$ 1,631				\$ 260,003	\$ 325,023	\$ 266,698	\$ 229,538	
Printing	\$ 32,790						\$ 32,790	\$ 30,000	\$ 30,759	\$ 30,000	
Telecommunications	\$ 19,946						\$ 19,946	\$ 18,000	\$ 17,399	\$ 18,500	
Postage	\$ 117,425						\$ 117,425	\$ 120,000	\$ 122,271	\$ 115,000	
Insurance	\$ 3,252						\$ 3,252	\$ 3,400	\$ 3,198	\$ 3,198	
In-State Travel	\$ 17,359		\$ 716				\$ 18,075	\$ 20,500	\$ 14,780	\$ 20,500	
Out-of-State Travel											
Training	\$ 11,477		\$ 582				\$ 12,059	\$ 31,750	\$ 24,884	\$ 27,500	
Security Services											
Facility Operations	\$ 193,123						\$ 193,123	\$ 195,875	\$ 261,593	\$ 308,236	
Utilities											
Contracted Services	\$ 378,863		\$ 29,763				\$ 408,626	\$ 424,753	\$ 296,779	\$ 306,100	
Consulting and Professional Services	\$ 1,970						\$ 1,970	\$ 1,900	\$ 2,225	\$ 1,900	
Information Technology	\$ 925,321	\$ 97,000					\$ 1,022,321	\$ 1,091,645	\$ 762,769	\$ 911,581	
Major Equipment	\$ 31,248						\$ 31,248	\$ 31,500	\$ 49,021	\$ 0	
Other Items of Expense	\$ 1,991,145	\$ 97,000	\$ 32,693				\$ 2,120,838	\$ 2,284,346	\$ 1,852,274	\$ 1,972,053	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 52,323						\$ 52,323	\$ 54,000	\$ 42,126	\$ 42,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 275,000						\$ 275,000	\$ 275,000	\$ 100,000		
Capital Costs											
Internal Cost Recovery	\$ (40,729)		\$ 40,729				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 286,594		\$ 40,729				\$ 327,323	\$ 329,000	\$ 142,126	\$ 42,000	
Total Expenditures	\$ 13,960,350	\$ 158,638	\$ 277,069				\$ 14,398,057	\$ 14,401,773	\$ 14,241,980	\$ 13,951,927	
Excess (Deficit) of Revenues Over Expenditures	\$ (141,753)	\$ 78,569	\$ (9,027)				\$ (72,211)	\$ (293,413)	\$ 166,753	\$ 325,990	
Operating Transfers In (Out)	\$ (9,027)		\$ 9,027				\$ 0	\$ 0	\$ 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)	\$ 241,745	\$ 796,707	\$ 0				\$ 1,038,451	\$ 817,260	\$ 1,110,663	\$ 1,269,900	

 08/07/18

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

For the month ended June										
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	\$ 4,140,148	\$ 182,566				\$ 0	\$ 4,322,714	\$ 4,042,071	\$ 4,359,059	\$ 4,157,692
Traffic & Other Infractions	\$ 747,697	\$ 11,223					\$ 758,920	\$ 820,578	\$ 842,654	\$ 968,872
Other Criminal Cases	\$ 559,694	\$ 67,013					\$ 626,707	\$ 516,814	\$ 587,332	\$ 477,138
Civil	\$ 1,605,678	\$ 75					\$ 1,605,753	\$ 1,526,098	\$ 1,740,505	\$ 1,692,287
Family & Children Services	\$ 703,262	\$ 11,590				\$ 0	\$ 714,852	\$ 726,686	\$ 748,122	\$ 725,946
Probate, Guardianship & Mental Health Services	\$ 365,524						\$ 365,524	\$ 346,668	\$ 402,962	\$ 373,822
Juvenile Dependency Services		\$ 2,500					\$ 2,500		\$ 900	\$ 0
Juvenile Delinquency Services		\$ 2,500					\$ 2,500	\$ 5,000	\$ 5,900	\$ 5,000
Other Court Operations	\$ 175,499	\$ 31,134					\$ 206,634	\$ 183,055	\$ 206,555	\$ 173,851
Court Interpreters	\$ 358,495	\$ 160,222					\$ 518,717	\$ 568,579	\$ 467,016	\$ 565,242
Jury Services	\$ 177,812		\$ 52,323				\$ 230,135	\$ 227,840	\$ 221,525	\$ 210,979
Security										
Trial Court Operations Program	\$ 8,833,809	\$ 468,824	\$ 52,323			\$ 0	\$ 9,354,956	\$ 8,963,389	\$ 9,582,529	\$ 9,350,829
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 585,749						\$ 585,749	\$ 527,512	\$ 578,302	\$ 531,556
Fiscal Services	\$ 650,324	\$ 49,904	\$ 275,000				\$ 975,228	\$ 974,164	\$ 842,824	\$ 686,737
Human Resources	\$ 1,046,312	\$ 39,215					\$ 1,085,526	\$ 1,438,091	\$ 1,007,326	\$ 1,007,436
Business & Facilities Services		\$ 481,314					\$ 481,314	\$ 498,998	\$ 589,018	\$ 605,434
Information Technology	\$ 831,702	\$ 1,081,581					\$ 1,913,282	\$ 1,999,619	\$ 1,641,981	\$ 1,769,935
Court Administration Program	\$ 3,114,087	\$ 1,652,014	\$ 275,000				\$ 5,041,101	\$ 5,438,384	\$ 4,659,451	\$ 4,601,098
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,947,896	\$ 2,120,838	\$ 327,323			\$ 0	\$ 14,396,057	\$ 14,401,773	\$ 14,241,980	\$ 13,951,927

 08/07/18

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Marin

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	5,000	-	5,000	-	-	-	-	-	-	5,000
Restricted	-	-	-	796,707	-	-	-	-	-	796,707
Committed	109,577	-	109,577	-	-	-	-	-	-	109,577
Assigned	-	127,168	127,168	-	-	-	-	-	-	127,168
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 114,577	\$ 127,168	\$ 241,745	\$ 796,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,038,451