

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.



James M. Kim

Signature of Presiding Judge or Court Executive

05/13/16

Date

Marin

Court

FY 2015 – 2016 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin

Court

FY2015 – 2016 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Marin
 Court

FY 2015 – 2016 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)	105.1	102.10	99.10	95.10	

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 2015/16									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2014/15 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (271,090)	\$ 656,669	\$ (81,668)				\$ 162,741	\$ 466,651	\$ (285,155)
Payroll	\$ 388							\$ 388	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 45,000							\$ 45,000	\$ 45,000
Other									
Distribution									
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 16
Trust							\$ (27,685)	\$ (27,685)	\$ (65,052)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 2,027,534						\$ 6,086,006	\$ 8,113,540	\$ 3,398,402
Total Cash and Cash Equivalents	\$ 1,804,576	\$ 656,669	\$ (81,668)				\$ 6,221,061	\$ 8,600,638	\$ 3,125,955
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	\$ 5,740	\$ 0					\$ 16,516	\$ 22,256	\$ 79,996
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 81,668					\$ 81,668	\$ 101,123
Trust Due To/From							\$ 508	\$ 508	\$ 4,120
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 63							\$ 63	\$ 53
Total Receivables	\$ 5,803	\$ 0	\$ 81,668				\$ 17,024	\$ 104,495	\$ 185,292
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets	\$ 10,000							\$ 10,000	\$ 19,240
Total Other Assets	\$ 10,000							\$ 10,000	\$ 19,240
Total Assets	\$ 1,820,379	\$ 656,669	\$ 0				\$ 6,238,085	\$ 8,716,133	\$ 3,330,488
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 125,141		\$ 0				\$ 0	\$ 125,141	\$ 3,668
Due to Other Funds	\$ 508	\$ 0	\$ 0				\$ 63	\$ 571	\$ 4,173
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 544,500	\$ 544,500	\$ 507,199
Due to Other Governments	\$ 232,655		\$ 0				\$ 0	\$ 232,655	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 859							\$ 859	\$ 733
Interest							\$ 657	\$ 657	\$ 27
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 359,163	\$ 0	\$ 0				\$ 545,220	\$ 904,383	\$ 515,801
Civil							\$ 5,168,351	\$ 5,168,351	\$ 834,049
Criminal							\$ 396,373	\$ 396,373	\$ 303,957
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 17,894	\$ 17,894	\$ 16,850
Miscellaneous Trust									
Total Trust Deposits							\$ 5,590,491	\$ 5,590,491	\$ 1,162,728
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ (13,909)							\$ (13,909)	\$ 0
Deductions Payable	\$ (100,201)							\$ (100,201)	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (114,110)							\$ (114,110)	\$ 0
Revenue Collected in Advance	\$ 0							\$ 0	
Liabilities For Deposits	\$ 40,069						\$ 94,775	\$ 134,844	\$ 134,844
Jury Fees - Non-Interest							\$ 7,343	\$ 7,343	\$ 4,374
Fees - Partial Payment & Overpayment							\$ 256	\$ 256	\$ 190
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 40,069						\$ 102,374	\$ 142,443	\$ 139,408
Total Liabilities	\$ 285,122	\$ 0	\$ 0				\$ 6,238,085	\$ 6,623,207	\$ 1,817,938
Total Fund Balance	\$ 1,535,257	\$ 656,669	\$ 0					\$ 2,191,926	\$ 1,512,550
Total Liabilities and Fund Balance	\$ 1,820,379	\$ 656,669	\$ 0				\$ 6,238,085	\$ 8,716,133	\$ 3,330,488

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 2015/16							2014/15		
	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	\$ 9,224,397	\$ 79,069				\$ 9,303,466	\$ 12,069,019	\$ 9,830,651	\$ 13,160,907	
Improvement and Modernization Fund						\$ 34,076	\$ 34,076	\$ 15,571	\$ 34,076	
Judges' Compensation (45.25)										
Court Interpreter (45.45)	\$ 280,498					\$ 280,498	\$ 490,000	\$ 389,772	\$ 600,000	
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 106,742					\$ 106,742	\$ 131,615	\$ 94,079	\$ 124,815	
Other Miscellaneous	\$ 644,512					\$ 644,512	\$ 644,512	\$ 644,512	\$ 644,512	
	\$ 10,256,149	\$ 79,069				\$ 10,935,218	\$ 13,369,222	\$ 10,954,585	\$ 14,454,310	
Grants										
AB 1058 Commissioner/Facilitator			\$ 174,603			\$ 174,603	\$ 270,813	\$ 195,423	\$ 328,844	
Other Judicial Council Grants			\$ 18,441			\$ 18,441	\$ 18,441	\$ 10,085	\$ 20,272	
Non-Judicial Council Grants										
			\$ 193,044			\$ 193,044	\$ 289,254	\$ 205,608	\$ 349,116	
Other Financing Sources										
Interest Income	\$ 5,875	\$ 515				\$ 6,390	\$ 5,000	\$ 4,790	\$ 7,050	
Investment Income										
Donations										
Local Fees	\$ 207,143	\$ 30,794				\$ 237,937	\$ 386,600	\$ 258,529	\$ 415,000	
Non-Fee Revenues	\$ 2,335	\$ 13,842				\$ 16,178	\$ 28,500	\$ 18,724	\$ 23,000	
Enhanced Collections										
Escheatment										
Prior Year Revenue										
County Program - Restricted		\$ 9,937				\$ 9,937	\$ 17,500	\$ 13,285	\$ 16,000	
Reimbursement Other	\$ 24,865					\$ 24,865	\$ 39,200	\$ 43,828	\$ 72,216	
Sale of Fixed Assets										
Other Miscellaneous	\$ 25,545					\$ 25,545	\$ 2,500	\$ 2,178	\$ 2,900	
	\$ 265,763	\$ 55,068				\$ 320,831	\$ 478,500	\$ 341,333	\$ 536,166	
Total Revenues	\$ 10,621,912	\$ 134,167	\$ 193,044			\$ 10,849,113	\$ 14,137,976	\$ 11,601,426	\$ 15,339,892	
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 5,064,188		\$ 107,932			\$ 5,172,120	\$ 7,314,401	\$ 5,581,154	\$ 7,818,136	
Temp Help	\$ 69,009					\$ 69,009	\$ 83,153	\$ 13,661	\$ 24,170	
Overtime	\$ 13,184					\$ 13,184	\$ 60,000	\$ 8,887	\$ 12,500	
Staff Benefits	\$ 2,805,637		\$ 37,570			\$ 2,843,107	\$ 4,333,400	\$ 2,881,278	\$ 4,255,870	
	\$ 7,951,917		\$ 145,502			\$ 8,097,420	\$ 11,790,954	\$ 8,484,979	\$ 12,110,676	
Operating Expenses and Equipment										
General Expense	\$ 135,896					\$ 135,896	\$ 233,150	\$ 143,205	\$ 221,066	
Printing	\$ 19,872					\$ 19,872	\$ 49,000	\$ 35,979	\$ 46,000	
Telecommunications	\$ 10,506					\$ 10,506	\$ 18,500	\$ 10,411	\$ 18,500	
Postage	\$ 70,705					\$ 70,705	\$ 106,000	\$ 71,668	\$ 98,000	
Insurance	\$ 3,184					\$ 3,184	\$ 4,000	\$ 3,670	\$ 3,671	
In-State Travel	\$ 8,993					\$ 8,993	\$ 13,000	\$ 3,704	\$ 12,500	
Out-of-State Travel										
Training	\$ 5,390					\$ 5,390	\$ 6,000	\$ 8,836	\$ 13,836	
Security Services								\$ 8,751	\$ 9,471	
Facility Operations	\$ 138,740					\$ 138,740	\$ 194,400	\$ 168,476	\$ 176,568	
Utilities										
Contracted Services	\$ 209,350		\$ 18,441			\$ 227,791	\$ 430,241	\$ 188,081	\$ 263,183	
Consulting and Professional Services	\$ 270					\$ 270	\$ 3,000	\$ 995	\$ 1,900	
Information Technology	\$ 459,765					\$ 459,765	\$ 942,204	\$ 691,938	\$ 1,235,053	
Major Equipment	\$ 7,555					\$ 7,555	\$ 60,000	\$ 61,489	\$ 151,652	
Other Items of Expense										
	\$ 1,070,225		\$ 18,441			\$ 1,088,666	\$ 2,059,495	\$ 1,397,204	\$ 2,251,380	
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 54,895					\$ 54,895	\$ 93,000	\$ 57,272	\$ 90,416	
Judgments, Settlements and Claims										
Debt Service										
Other	\$ 0					\$ 0	\$ 50,000	\$ 450,000	\$ 676,000	
Capital Costs										
Internal Cost Recovery	\$ (29,101)		\$ 29,101			\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment										
	\$ 25,795		\$ 29,101			\$ 54,895	\$ 143,000	\$ 507,272	\$ 765,416	
Total Expenditures	\$ 9,047,937		\$ 193,044			\$ 9,240,881	\$ 13,993,449	\$ 10,385,454	\$ 15,127,472	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,473,975	\$ 134,167	\$ 0			\$ 1,608,132	\$ 144,527	\$ 1,111,971	\$ 212,120	
Operating Transfers In (Out)							\$ 0		\$ 0	
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 61,282	\$ 622,512	\$ 0			\$ 683,794	\$ 683,794	\$ 400,579	\$ 400,579	
Ending Balance (Deficit)	\$ 1,535,257	\$ 656,669	\$ 0			\$ 2,191,026	\$ 728,321	\$ 1,512,550	\$ 612,699	

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

For the month ended March										
	Fiscal Year 2015/16						2014/15			
	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	\$ 2,720,011	\$ 98,467					\$ 2,818,478	\$ 4,275,255	\$ 2,889,784	\$ 4,101,147
Traffic & Other Infractions	\$ 639,701						\$ 639,701	\$ 854,071	\$ 555,924	\$ 805,633
Other Criminal Cases	\$ 388,134	\$ 33,891					\$ 422,025	\$ 765,804	\$ 494,967	\$ 795,881
Civil	\$ 1,137,915	\$ 75					\$ 1,137,990	\$ 1,474,056	\$ 1,216,067	\$ 1,777,815
Family & Children Services	\$ 468,385	\$ 1,670					\$ 470,055	\$ 782,617	\$ 598,034	\$ 845,738
Probate, Guardianship & Mental Health Services	\$ 240,361						\$ 240,361	\$ 343,128	\$ 207,148	\$ 332,157
Juvenile Dependency Services		\$ 1,000					\$ 1,000			
Juvenile Delinquency Services		\$ 5,450					\$ 5,450	\$ 6,000	\$ 5,450	\$ 5,500
Other Court Operations	\$ 56,507	\$ 20,805					\$ 77,312	\$ 334,478	\$ 123,232	\$ 180,372
Court Interpreters	\$ 232,638	\$ 63,357					\$ 295,995	\$ 394,009	\$ 360,362	\$ 397,346
Jury Services	\$ 108,287		\$ 54,895				\$ 163,182	\$ 174,509	\$ 186,559	\$ 270,305
Security									\$ 8,751	\$ 9,471
Trial Court Operations Program	\$ 5,991,939	\$ 224,715	\$ 54,895				\$ 6,271,549	\$ 9,403,927	\$ 6,646,278	\$ 9,521,365
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 349,961	\$ 753					\$ 350,714	\$ 378,990	\$ 292,422	\$ 421,784
Fiscal Services	\$ 434,721	\$ 35,597	\$ 0				\$ 470,318	\$ 726,910	\$ 997,329	\$ 1,419,974
Human Resources	\$ 725,467	\$ 44,079					\$ 769,546	\$ 1,022,131	\$ 633,863	\$ 915,908
Business & Facilities Services		\$ 311,926					\$ 311,926	\$ 497,600	\$ 338,482	\$ 413,339
Information Technology	\$ 595,331	\$ 471,596					\$ 1,066,927	\$ 1,963,891	\$ 1,481,081	\$ 2,435,102
Court Administration Program	\$ 2,105,481	\$ 863,951	\$ 0				\$ 2,969,431	\$ 4,589,522	\$ 3,743,176	\$ 5,606,107
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,097,420	\$ 1,088,666	\$ 54,895				\$ 9,240,981	\$ 13,993,449	\$ 10,389,455	\$ 15,127,472