

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

5/14/14

Date

Marin

Court

FY 2013 – 2014 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin

Court

FY2013 – 2014 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT

Filled Court Employee Positions (FTEs)

Marin

Court

FY 2013 – 2014 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) | 126.50 | 119.50 | 116.50 | 114.50 | |

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 2013/14 | | | | | | | | | |
| | Governmental Funds | | | | | Proprietary Funds | Fiduciary Funds | Total Funds (Info. Purposes Only) | Total Funds (Info. Purposes Only) |
| | Special Revenue | | | Capital Project | Debt Service | | | | |
| | General | Non-Grant | Grant | | | | | | |
| ASSETS | | | | | | | | | |
| Operations | \$ (153,295) | \$ 259,547 | \$ (95,325) | | | | \$ 1,201,451 | \$ 1,212,378 | \$ 1,549,508 |
| Payroll | \$ (418) | | | | | | | \$ (418) | \$ (498) |
| Jury | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Revolving | \$ 15,000 | | | | | | | \$ 15,000 | \$ 15,000 |
| Other | | | | | | | | | |
| Distribution | | | | | | | | | |
| Civil Filing Fees | | | | | | | \$ 30 | \$ 30 | \$ 0 |
| Trust | | | | | | | \$ (26,301) | \$ (26,301) | \$ (22,472) |
| Credit Card | | | | | | | | | |
| Cash on Hand | \$ 2,745 | | | | | | | \$ 2,745 | \$ 2,745 |
| Cash with County | | | | | | | | | |
| Cash Outside of the AOC | | | | | | | | | |
| Total Cash | \$ (135,968) | \$ 259,547 | \$ (95,325) | | | | \$ 1,175,180 | \$ 1,203,435 | \$ 1,544,283 |
| Short Term Investment | \$ 2,299,535 | | | | | | \$ 535,430 | \$ 2,834,965 | \$ 4,721,422 |
| Investment in Financial Institution | | | | | | | \$ 1,600,000 | \$ 1,600,000 | \$ 1,558 |
| Total Investments | \$ 2,299,535 | | | | | | \$ 2,135,430 | \$ 4,434,965 | \$ 4,721,422 |
| 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 | \$ 0 | | | | | | \$ 16,516 | \$ 16,516 | \$ 1,558 |
| Due From Other Courts | | | | | | | \$ 0 | \$ 0 | \$ 0 |
| Due From State | \$ 854 | \$ 0 | \$ 95,325 | | | | | \$ 96,179 | \$ 106,833 |
| Trust Due To/From | | | | | | | | | |
| Distribution Due To/From | | | | | | | | | |
| Civil Filing Fee Due To/From | | | | | | | \$ 0 | \$ 0 | |
| General Due To/From | \$ 396 | | | | | | | \$ 396 | \$ 333 |
| Total Receivables | \$ 1,250 | \$ 0 | \$ 95,325 | | | | \$ 16,516 | \$ 113,091 | \$ 108,724 |
| Prepaid Expenses - General | | | | | | | | | |
| Salary and Travel Advances | | | | | | | | | |
| Counties | | | | | | | | | |
| Total Prepaid Expenses | | | | | | | | | \$ 0 |
| Other Assets | \$ 32,430 | | | | | | | \$ 32,430 | \$ 45,620 |
| Total Other Assets | \$ 32,430 | | | | | | | \$ 32,430 | \$ 45,620 |
| Total Assets | \$ 2,197,248 | \$ 259,547 | \$ 0 | | | | \$ 3,327,126 | \$ 5,783,921 | \$ 6,420,048 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | |
| Accrued Liabilities | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Accounts Payable - General | \$ 14,813 | | | | | | \$ 0 | \$ 14,813 | \$ 20,956 |
| Due to Other Funds | \$ 0 | \$ 0 | \$ 0 | | | | \$ 396 | \$ 396 | \$ 333 |
| Due to Other Courts | | | | | | | | | |
| Due to State | | | | | | | | | \$ 0 |
| TC145 Liability | | | | | | | \$ 563,260 | \$ 563,260 | \$ 538,116 |
| Due to Other Governments | \$ 43,600 | | \$ 0 | | | | \$ 0 | \$ 43,600 | \$ 129,075 |
| AB145 Due to Other Government Agency | | | | | | | | | |
| Due to Other Public Agencies | | | | | | | | | |
| Sales and Use Tax | \$ 67 | | | | | | | \$ 67 | \$ 273 |
| Interest | | | | | | | \$ 151 | \$ 151 | \$ 199 |
| Miscellaneous Accts. Pay. and Accrued Liab. | | | | | | | | | |
| Total Accounts Payable and Accrued Liab. | \$ 58,480 | \$ 0 | \$ 0 | | | | \$ 563,807 | \$ 622,287 | \$ 688,951 |
| Civil | | | | | | | \$ 616,547 | \$ 616,547 | \$ 999,331 |
| Criminal | | | | | | | \$ 426,520 | \$ 426,520 | \$ 293,403 |
| Unreconciled - Civil and Criminal | | | | | | | \$ 7,773 | \$ 7,773 | \$ 7,773 |
| Trust Held Outside of the AOC | | | | | | | | | |
| Trust Interest Payable | | | | | | | \$ 16,944 | \$ 16,944 | \$ 17,956 |
| Miscellaneous Trust | | | | | | | | | |
| Total Trust Deposits | | | | | | | \$ 1,067,784 | \$ 1,067,784 | \$ 1,318,463 |
| Accrued Payroll | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Benefits Payable | \$ 0 | | | | | | \$ 1,600,000 | \$ 1,600,000 | \$ 0 |
| Deferred Compensation Payable | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Deductions Payable | \$ 77 | | | | | | | \$ 77 | \$ 0 |
| Payroll Clearing | \$ 0 | | | | | | | \$ 0 | \$ 0 |
| Total Payroll Liabilities | \$ 77 | | | | | | \$ 1,600,000 | \$ 1,600,077 | \$ 0 |
| Revenue Collected in Advance | | | | | | | | | |
| Liabilities For Deposits | \$ 33,518 | | | | | | \$ 94,935 | \$ 128,453 | \$ 118,686 |
| Jury Fees - Non-Interest | | | | | | | \$ 600 | \$ 600 | \$ 9,105 |
| Fees - Partial Payment & Overpayment | | | | | | | | | |
| Uncleared Collections | \$ 0 | | | | | | \$ 0 | \$ 0 | \$ 156 |
| Other Miscellaneous Liabilities | | | | | | | | | |
| Total Other Liabilities | \$ 33,518 | | | | | | \$ 95,535 | \$ 129,053 | \$ 127,948 |
| Total Liabilities | \$ 92,075 | \$ 0 | \$ 0 | | | | \$ 3,327,126 | \$ 3,419,201 | \$ 2,135,362 |
| Total Fund Balance | \$ 2,105,173 | \$ 259,547 | \$ 0 | | | | | \$ 2,364,720 | \$ 4,284,686 |
| Total Liabilities and Fund Balance | \$ 2,197,248 | \$ 259,547 | \$ 0 | | | | \$ 3,327,126 | \$ 5,783,921 | \$ 6,420,048 |

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

| For the month ended March | | | | | | | | | | |
|---|---------------------|----------------------------------|--------------------------|---------------|------------------------|-------------------------------|----------------------|-------------------------|----------------------|-----------------------|
| Fiscal Year 2013/14 | | | | | | | | | 2012/13 | |
| | 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 | \$ 2,874,835 | \$ 282,945 | | | | \$ 0 | \$ 3,157,779 | \$ 4,492,193 | \$ 3,369,481 | \$ 4,794,721 |
| Traffic & Other Infractions | \$ 662,470 | \$ 5,646 | | | | | \$ 668,115 | \$ 898,928 | \$ 731,420 | \$ 1,006,193 |
| Other Criminal Cases | \$ 431,791 | \$ 26,280 | | | | | \$ 458,071 | \$ 1,016,473 | \$ 489,146 | \$ 808,905 |
| Civil | \$ 1,291,011 | \$ 5,535 | | | | | \$ 1,296,546 | \$ 2,012,815 | \$ 1,295,018 | \$ 1,873,877 |
| Family & Children Services | \$ 613,047 | \$ 20,408 | | | | \$ 0 | \$ 633,455 | \$ 902,223 | \$ 576,818 | \$ 963,530 |
| Probate, Guardianship & Mental Health Services | \$ 228,014 | \$ 4,053 | | | | | \$ 232,067 | \$ 336,377 | \$ 231,802 | \$ 328,043 |
| Juvenile Dependency Services | | | | | | | | \$ 1,500 | \$ 340 | \$ 500 |
| Juvenile Delinquency Services | | \$ 2,000 | | | | | \$ 2,000 | \$ 8,600 | \$ 5,200 | \$ 9,000 |
| Other Court Operations | \$ 156,299 | \$ 19,192 | | | | | \$ 175,491 | \$ 301,081 | \$ 188,786 | \$ 344,508 |
| Court Interpreters | \$ 366,608 | \$ 49,853 | | | | | \$ 416,461 | \$ 572,121 | \$ 398,736 | \$ 561,723 |
| Jury Services | \$ 124,814 | \$ 14,220 | \$ 69,811 | | | | \$ 208,844 | \$ 290,741 | \$ 198,078 | \$ 301,308 |
| Security | | | | | | | | | | |
| Trial Court Operations Program | \$ 6,748,888 | \$ 430,131 | \$ 69,811 | | | \$ 0 | \$ 7,248,830 | \$ 10,833,052 | \$ 7,484,825 | \$ 10,992,308 |
| Enhanced Collections | | | | | | | | | | |
| Other Non-Court Operations | | | | | | | | | | |
| Non-Court Operations Program | | | | | | | | | | |
| Executive Office | \$ 307,581 | \$ 4,129 | | | | | \$ 311,711 | \$ 387,183 | \$ 294,335 | \$ 395,038 |
| Fiscal Services | \$ 534,571 | \$ 38,430 | \$ 1,266,000 | | | | \$ 1,839,001 | \$ 2,516,067 | \$ 558,681 | \$ 2,391,194 |
| Human Resources | \$ 645,687 | \$ 79,354 | | | | | \$ 725,042 | \$ 776,116 | \$ 562,774 | \$ 830,481 |
| Business & Facilities Services | | \$ 163,063 | | | | | \$ 163,063 | \$ 393,450 | \$ 304,647 | \$ 426,570 |
| Information Technology | \$ 728,090 | \$ 713,509 | | | | | \$ 1,441,599 | \$ 2,542,342 | \$ 2,275,587 | \$ 3,222,262 |
| Court Administration Program | \$ 2,215,929 | \$ 998,485 | \$ 1,266,000 | | | | \$ 4,480,415 | \$ 6,615,158 | \$ 3,996,024 | \$ 7,265,545 |
| Expenditures Not Distributed or Posted to a Program | | \$ 0 | | | | | \$ 0 | | \$ 0 | |
| Prior Year Adjustments Not Posted to a Program | | | | | | | | | | |
| Total | \$ 8,964,817 | \$ 1,428,617 | \$ 1,335,811 | | | \$ 0 | \$ 11,729,245 | \$ 17,448,210 | \$ 11,480,849 | \$ 18,257,853 |

**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 2013/14 | | | | | | | | | | | |
| | Governmental Funds | | | | | | Total Funds (Info. Purposes Only) | Current Budget (Annual) | Total Funds (Info. Purposes Only) | Final Budget (Annual) | |
| | General | Special Revenue | | Capital Projects | Debt Service | Proprietary Funds | | | | | Fiduciary Funds |
| | | Non-Grant | Grant | | | | | | | | |
| REVENUES | | | | | | | | | | | |
| State Financing Sources | | | | | | | | | | | |
| Trial Court Trust Fund | \$ 10,117,837 | \$ 79,491 | | | | | \$ 10,197,328 | \$ 13,314,869 | \$ 9,406,246 | \$ 12,347,396 | |
| Improvement and Modernization Fund | \$ 0 | | | | | | \$ 0 | \$ 42,261 | \$ 0 | \$ 36,441 | |
| Judges' Compensation (45.25) | | | | | | | | | | | |
| Court Interpreter (45.45) | \$ 351,276 | | | | | | \$ 351,276 | \$ 518,000 | \$ 400,657 | \$ 490,346 | |
| Civil Coordination Reimbursement (45.55) | | | | | | | | | | | |
| MOU Reimbursements (45.10 and General) | \$ 125,530 | | | | | | \$ 125,530 | \$ 148,914 | \$ 119,240 | \$ 148,828 | |
| Other Miscellaneous | \$ 644,512 | | | | | | \$ 644,512 | \$ 644,512 | \$ 644,512 | \$ 894,972 | |
| | \$ 11,239,155 | \$ 79,491 | | | | | \$ 11,318,646 | \$ 14,668,556 | \$ 10,570,655 | \$ 13,917,973 | |
| Grants | | | | | | | | | | | |
| AB 1058 Commissioner/Facilitator | | | \$ 176,205 | | | | \$ 176,205 | \$ 373,311 | \$ 185,782 | \$ 291,269 | |
| Other AOC Grants | | | \$ 10,187 | | | | \$ 10,187 | \$ 20,376 | \$ 0 | \$ 13,756 | |
| Non-AOC Grants | | | | | | | | | | | |
| | | | \$ 186,392 | | | | \$ 186,392 | \$ 393,687 | \$ 185,782 | \$ 305,025 | |
| Other Financing Sources | | | | | | | | | | | |
| Interest Income | \$ 7,682 | \$ 179 | | | | | \$ 7,861 | \$ 5,000 | \$ 9,640 | \$ 3,000 | |
| Investment Income | | | | | | | | | | | |
| Donations | | | | | | | | | \$ 0 | | |
| Local Fees | \$ 244,924 | \$ 50,760 | | | | | \$ 295,684 | \$ 424,050 | \$ 296,354 | \$ 341,600 | |
| Non-Fee Revenues | \$ 29,758 | | | | | | \$ 29,758 | \$ 40,900 | \$ 29,359 | \$ 54,000 | |
| Enhanced Collections | | | | | | | | | | | |
| Escheatment | | | | | | | | | | | |
| Prior Year Revenue | | | | | | | | | | | |
| County Program - Restricted | | \$ 10,147 | | | | | \$ 10,147 | \$ 6,200 | \$ 5,131 | \$ 7,200 | |
| Reimbursement Other | \$ 9,850 | | | | | | \$ 9,850 | \$ 27,800 | \$ 19,277 | \$ 28,000 | |
| Sale of Fixed Assets | | | | | | | | | | | |
| Other Miscellaneous | \$ 1,506 | | | | | | \$ 1,506 | \$ 1,725 | \$ 8,900 | \$ 9,350 | |
| | \$ 293,720 | \$ 61,085 | | | | | \$ 354,805 | \$ 505,675 | \$ 368,860 | \$ 443,150 | |
| Total Revenues | \$ 11,532,875 | \$ 140,576 | \$ 186,392 | | | | \$ 11,859,844 | \$ 15,567,918 | \$ 11,125,096 | \$ 14,666,148 | |
| EXPENDITURES | | | | | | | | | | | |
| Personal Services | | | | | | | | | | | |
| Salaries - Permanent | \$ 5,815,982 | | \$ 86,997 | | | | \$ 5,902,979 | \$ 8,476,366 | \$ 6,177,090 | \$ 8,761,899 | |
| Temp Help | \$ 59,514 | | | | | | \$ 59,514 | \$ 50,000 | \$ 23,185 | \$ 39,772 | |
| Overtime | \$ 8,775 | | | | | | \$ 8,775 | \$ 12,000 | \$ 7,396 | \$ 15,120 | |
| Staff Benefits | \$ 2,935,968 | | \$ 57,980 | | | | \$ 2,993,948 | \$ 4,478,715 | \$ 2,927,045 | \$ 4,360,671 | |
| | \$ 8,819,839 | | \$ 144,977 | | | | \$ 8,964,817 | \$ 13,017,081 | \$ 9,134,715 | \$ 13,177,462 | |
| Operating Expenses and Equipment | | | | | | | | | | | |
| General Expense | \$ 125,294 | | \$ 1,005 | | | | \$ 126,299 | \$ 238,900 | \$ 223,644 | \$ 320,954 | |
| Printing | \$ 29,494 | | | | | | \$ 29,494 | \$ 57,700 | \$ 34,109 | \$ 59,000 | |
| Telecommunications | \$ 12,101 | | | | | | \$ 12,101 | \$ 21,000 | \$ 12,268 | \$ 18,500 | |
| Postage | \$ 67,500 | | | | | | \$ 67,500 | \$ 110,000 | \$ 67,882 | \$ 107,000 | |
| Insurance | \$ 3,911 | | | | | | \$ 3,911 | \$ 3,550 | \$ 3,512 | \$ 3,512 | |
| In-State Travel | \$ 7,888 | | \$ 1,277 | | | | \$ 9,165 | \$ 12,500 | \$ 7,407 | \$ 12,000 | |
| Out-of-State Travel | | | | | | | | | | | |
| Training | \$ 13,327 | | | | | | \$ 13,327 | \$ 20,800 | \$ 5,235 | \$ 6,500 | |
| Security Services | | | | | | | | | | | |
| Facility Operations | \$ 43,600 | | | | | | \$ 43,600 | \$ 174,400 | \$ 129,075 | \$ 184,890 | |
| Utilities | | | | | | | | | | | |
| Contracted Services | \$ 420,730 | | \$ 10,187 | | | | \$ 430,917 | \$ 541,326 | \$ 302,312 | \$ 536,206 | |
| Consulting and Professional Services | \$ 980 | | | | | | \$ 980 | \$ 1,400 | \$ 770 | \$ 1,190 | |
| Information Technology | \$ 559,236 | | | | | | \$ 559,236 | \$ 1,237,853 | \$ 1,450,821 | \$ 1,990,915 | |
| Major Equipment | \$ 132,085 | | | | | | \$ 132,085 | \$ 218,000 | \$ 42,759 | \$ 129,524 | |
| Other Items of Expense | | | | | | | | | | | |
| | \$ 1,416,148 | | \$ 12,470 | | | | \$ 1,428,617 | \$ 2,637,429 | \$ 2,279,794 | \$ 3,370,191 | |
| Special Items of Expense | | | | | | | | | | | |
| Grand Jury | | | | | | | | | | | |
| Jury Costs | \$ 69,811 | | | | | | \$ 69,811 | \$ 93,700 | \$ 66,340 | \$ 110,200 | |
| Judgements, Settlements and Claims | | | | | | | | | | | |
| Debt Service | | | | | | | | | | | |
| Other | \$ 1,266,000 | | | | | | \$ 1,266,000 | \$ 1,700,000 | | \$ 1,600,000 | |
| Capital Costs | | | | | | | | | | | |
| Internal Cost Recovery | \$ (28,996) | | \$ 28,996 | | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | |
| Prior Year Expense Adjustment | | | | | | | | | | | |
| | \$ 1,306,816 | | \$ 28,996 | | | | \$ 1,335,811 | \$ 1,793,700 | \$ 66,340 | \$ 1,710,200 | |
| Total Expenditures | \$ 11,542,802 | | \$ 186,443 | | | | \$ 11,729,245 | \$ 17,448,210 | \$ 11,480,849 | \$ 18,257,853 | |
| Excess (Deficit) of Revenues Over Expenditures | \$ (9,926) | \$ 140,576 | \$ (51) | | | | \$ 130,599 | \$ (1,880,292) | \$ (355,752) | \$ (3,591,705) | |
| Operating Transfers In (Out) | \$ (51) | | \$ 51 | | | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | |
| Fund Balance (Deficit) | | | | | | | | | | | |
| Beginning Balance (Deficit) | \$ 2,115,149 | \$ 118,971 | \$ 0 | | | | \$ 2,234,121 | \$ 2,234,121 | \$ 4,640,439 | \$ 4,640,439 | |
| Ending Balance (Deficit) | \$ 2,105,173 | \$ 259,547 | \$ 0 | | | | \$ 2,364,720 | \$ 353,829 | \$ 4,284,686 | \$ 1,048,734 | |