

**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

12/08/15  
\_\_\_\_\_  
Date

\_\_\_\_\_  
Marin

Court

\_\_\_\_\_  
FY 2015 – 2016 Q1

Fiscal Year and Ending Quarter

Superior Court of California, County of Marin  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended September										
Fiscal Year 2015/16										
	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							
<b>ASSETS</b>										
Operations	\$ (424,271)	\$ 552,564	\$ (27,676)				\$ 87,095	\$ 187,713	\$ 1,283,810	
Payroll	\$ (6,684)							\$ (6,684)	\$ 0	
Jury	\$ 0							\$ 0	\$ 0	
Revolving	\$ 15,000							\$ 15,000	\$ 15,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (145,304)	\$ (145,304)	\$ (115,808)	
Credit Card										
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745	
Cash with County										
Cash Outside of the JCC										
Cash Equivalents	\$ 4,050,461						\$ 4,978,153	\$ 9,028,614	\$ 4,215,428	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 3,637,252</b>	<b>\$ 552,564</b>	<b>\$ (27,676)</b>				<b>\$ 4,919,944</b>	<b>\$ 9,082,085</b>	<b>\$ 5,400,975</b>	
Short-Term Investment										
Investments										
<b>Total Investments</b>										
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks								\$ 0	\$ 0	
Due From Employee	\$ 0									
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 142,561	
Due From Other Governments	\$ 0	\$ 0					\$ 16,516	\$ 16,516	\$ 16,516	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 1,619	\$ 0	\$ 27,676					\$ 29,294	\$ 50,503	
Trust Due To/From							\$ 4,122	\$ 4,122		
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 51							\$ 51	\$ 447	
<b>Total Receivables</b>	<b>\$ 1,670</b>	<b>\$ 0</b>	<b>\$ 27,676</b>				<b>\$ 20,639</b>	<b>\$ 49,984</b>	<b>\$ 210,027</b>	
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>										
Other Assets	\$ 10,000							\$ 10,000	\$ 19,240	
<b>Total Other Assets</b>	<b>\$ 10,000</b>							<b>\$ 10,000</b>	<b>\$ 19,240</b>	
<b>Total Assets</b>	<b>\$ 3,648,921</b>	<b>\$ 552,564</b>	<b>\$ 0</b>				<b>\$ 4,940,583</b>	<b>\$ 9,142,068</b>	<b>\$ 5,630,242</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0							\$ 0	\$ 0	
Accounts Payable - General	\$ 0		\$ 0				\$ 0	\$ 0	\$ 3,048	
Due to Other Funds	\$ 4,122	\$ 0	\$ 0				\$ 51	\$ 4,173	\$ 143,008	
Due to Other Courts										
Due to State	\$ 0							\$ 0	\$ 0	
TC145 Liability							\$ 493,928	\$ 493,928	\$ 530,340	
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies								\$ 1,077	\$ 629	
Sales and Use Tax	\$ 1,077							\$ 60	\$ 103	
Interest										
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 5,199</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 494,039</b>	<b>\$ 499,238</b>	<b>\$ 677,129</b>	
Civil							\$ 4,089,048	\$ 4,089,048	\$ 573,118	
Criminal							\$ 236,865	\$ 236,865	\$ 530,988	
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,773	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 16,967	\$ 16,967	\$ 17,361	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 4,350,753</b>	<b>\$ 4,350,753</b>	<b>\$ 1,129,240</b>	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ 0							\$ 0	\$ 0	
Deferred Compensation Payable	\$ 0							\$ 0	\$ (978)	
Deductions Payable	\$ 0							\$ 0	\$ 980	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 1</b>	
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0	
Liabilities For Deposits	\$ 40,059						\$ 94,775	\$ 134,844	\$ 128,293	
Jury Fees - Non-Interest							\$ 826	\$ 826	\$ 2,463	
Fees - Partial Payment & Overpayment							\$ 190	\$ 190	\$ 140	
Uncleared Collections	\$ 55							\$ 55	\$ 34	
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 40,124</b>						<b>\$ 95,791</b>	<b>\$ 135,915</b>	<b>\$ 130,930</b>	
<b>Total Liabilities</b>	<b>\$ 45,323</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 4,940,583</b>	<b>\$ 4,985,906</b>	<b>\$ 1,937,299</b>	
<b>Total Fund Balance</b>	<b>\$ 3,603,598</b>	<b>\$ 552,564</b>	<b>\$ 0</b>					<b>\$ 4,156,163</b>	<b>\$ 3,692,943</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,648,921</b>	<b>\$ 552,564</b>	<b>\$ 0</b>				<b>\$ 4,940,583</b>	<b>\$ 9,142,068</b>	<b>\$ 5,630,242</b>	

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

For the month ended September										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 779,144	\$ 19,246					\$ 798,390	\$ 4,275,255	\$ 861,650	\$ 4,101,147
Traffic & Other Infractions	\$ 180,960						\$ 180,960	\$ 854,071	\$ 158,395	\$ 805,633
Other Criminal Cases	\$ 120,394	\$ 2,050					\$ 122,444	\$ 765,804	\$ 156,518	\$ 795,881
Civil	\$ 328,407						\$ 328,407	\$ 1,474,056	\$ 353,075	\$ 1,777,815
Family & Children Services	\$ 133,517	\$ 1,510					\$ 135,027	\$ 782,617	\$ 171,570	\$ 845,738
Probate, Guardianship & Mental Health Services	\$ 62,011						\$ 62,011	\$ 343,128	\$ 67,816	\$ 332,157
Juvenile Dependency Services		\$ 1,000					\$ 1,000		\$ 1,000	\$ 5,500
Juvenile Delinquency Services		\$ 1,500					\$ 1,500	\$ 6,000	\$ 36,537	\$ 180,372
Other Court Operations	\$ 16,192	\$ 7,171					\$ 23,364	\$ 334,478	\$ 36,537	\$ 180,372
Court Interpreters	\$ 66,515	\$ 17,273					\$ 83,788	\$ 394,009	\$ 114,620	\$ 397,346
Jury Services	\$ 26,208		\$ 17,008				\$ 43,217	\$ 174,509	\$ 57,864	\$ 270,305
Security									\$ 2,363	\$ 9,471
<b>Trial Court Operations Program</b>	<b>\$ 1,713,348</b>	<b>\$ 49,750</b>	<b>\$ 17,008</b>				<b>\$ 1,780,106</b>	<b>\$ 9,403,927</b>	<b>\$ 1,981,408</b>	<b>\$ 9,521,365</b>
Enhanced Collections										
Other Non-Court Operations										
<b>Non-Court Operations Program</b>										
Executive Office	\$ 163,937	\$ 449					\$ 164,386	\$ 378,990	\$ 87,709	\$ 421,784
Fiscal Services	\$ 128,248	\$ 8,754	\$ 0				\$ 137,002	\$ 726,910	\$ 612,217	\$ 1,419,974
Human Resources	\$ 196,410	\$ 7,186					\$ 203,596	\$ 1,022,131	\$ 178,526	\$ 915,908
Business & Facilities Services		\$ 62,607					\$ 62,607	\$ 497,600	\$ 51,760	\$ 413,339
Information Technology	\$ 191,537	\$ 23,027					\$ 214,564	\$ 1,963,891	\$ 431,080	\$ 2,435,102
<b>Court Administration Program</b>	<b>\$ 680,131</b>	<b>\$ 102,023</b>	<b>\$ 0</b>				<b>\$ 782,155</b>	<b>\$ 4,589,522</b>	<b>\$ 1,361,292</b>	<b>\$ 5,606,107</b>
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 2,393,479</b>	<b>\$ 151,773</b>	<b>\$ 17,008</b>				<b>\$ 2,562,261</b>	<b>\$ 13,993,449</b>	<b>\$ 3,342,700</b>	<b>\$ 15,127,472</b>

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 September											
	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									
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 5,922,851	\$ 19,351						\$ 5,942,202	\$ 12,069,019	\$ 6,356,709	\$ 13,150,907
Improvement and Modernization Fund									\$ 34,076		\$ 34,076
Judges' Compensation (45.25)								\$ 91,101	\$ 490,000	\$ 106,843	\$ 500,000
Court Interpreter (45.45)	\$ 91,101										
Civil Coordination Reimbursement (45.55)								\$ 7,605	\$ 131,615	\$ 13,237	\$ 124,815
MOU Reimbursements (45.10 and General)	\$ 7,605								\$ 644,512		\$ 644,512
Other Miscellaneous											
	\$ 6,021,557	\$ 19,351						\$ 6,040,908	\$ 13,369,222	\$ 6,476,789	\$ 14,454,310
<b>Grants</b>											
AB 1058 Commissioner/Facilitator									\$ 270,813	\$ 32,693	\$ 328,844
Other Judicial Council Grants									\$ 18,441		\$ 20,272
Non-Judicial Council Grants											
									\$ 289,254	\$ 32,693	\$ 349,116
<b>Other Financing Sources</b>											
Interest Income	\$ 74	\$ 10						\$ 84	\$ 6,000	\$ 449	\$ 7,050
Investment Income											
Donations								\$ 56,290	\$ 386,800	\$ 103,821	\$ 415,000
Local Fees	\$ 48,936	\$ 7,353						\$ 4,157	\$ 28,500	\$ 7,449	\$ 23,000
Non-Fee Revenues	\$ 2,335	\$ 1,822									
Enhanced Collections											
Escheatment											
Prior Year Revenue								\$ 1,516	\$ 17,500	\$ 4,688	\$ 16,000
County Program - Restricted		\$ 1,516						\$ 6,980	\$ 39,200	\$ 8,965	\$ 72,216
Reimbursement Other	\$ 6,980										
Sale of Fixed Assets	\$ 24,695							\$ 24,695	\$ 2,500	\$ 211	\$ 2,900
Other Miscellaneous											
	\$ 83,020	\$ 10,701						\$ 93,722	\$ 479,500	\$ 125,583	\$ 536,166
<b>Total Revenues</b>	<b>\$ 6,104,577</b>	<b>\$ 30,052</b>						<b>\$ 6,134,630</b>	<b>\$ 14,137,976</b>	<b>\$ 6,635,064</b>	<b>\$ 16,339,592</b>
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 1,540,190							\$ 1,540,190	\$ 7,314,401	\$ 1,658,657	\$ 7,818,136
Temp Help	\$ 19,873							\$ 19,873	\$ 83,153	\$ 8,940	\$ 24,170
Overtime	\$ 3,039							\$ 3,039	\$ 60,000	\$ 1,742	\$ 12,500
Staff Benefits	\$ 830,378							\$ 830,378	\$ 4,333,400	\$ 840,009	\$ 4,255,870
	\$ 2,393,479							\$ 2,393,479	\$ 11,790,954	\$ 2,509,348	\$ 12,110,676
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 50,300							\$ 50,300	\$ 233,150	\$ 49,214	\$ 221,066
Printing	\$ 1,280							\$ 1,280	\$ 49,000	\$ 18,785	\$ 46,000
Telecommunications	\$ 2,983							\$ 2,983	\$ 18,500	\$ 3,027	\$ 18,500
Postage	\$ 26,347							\$ 26,347	\$ 106,000	\$ 15,700	\$ 98,000
Insurance									\$ 4,000	\$ 3,671	\$ 3,671
In-State Travel	\$ 1,692							\$ 1,692	\$ 13,000	\$ 1,059	\$ 12,500
Out-of-State Travel											
Training	\$ 1,505							\$ 1,505	\$ 6,000	\$ 2,825	\$ 13,836
Security Services										\$ 2,363	\$ 9,471
Facility Operations									\$ 194,400	\$ 5,495	\$ 176,568
Utilities											
Contracted Services	\$ 44,528							\$ 44,528	\$ 430,241	\$ 50,125	\$ 263,163
Consulting and Professional Services	\$ 110							\$ 110	\$ 3,000	\$ 350	\$ 1,900
Information Technology	\$ 23,027							\$ 23,027	\$ 942,204	\$ 212,463	\$ 1,235,053
Major Equipment									\$ 60,000		\$ 151,652
Other Items of Expense											
	\$ 151,773							\$ 151,773	\$ 2,059,495	\$ 361,406	\$ 2,251,380
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 17,008							\$ 17,008	\$ 93,000	\$ 21,946	\$ 90,416
Judgements, Settlements and Claims											
Debt Service	\$ 0							\$ 0	\$ 50,000	\$ 450,000	\$ 675,000
Other											
<b>Capital Costs</b>											
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 17,008							\$ 17,008	\$ 143,000	\$ 471,946	\$ 765,416
<b>Total Expenditures</b>	<b>\$ 2,562,261</b>							<b>\$ 2,562,261</b>	<b>\$ 13,993,449</b>	<b>\$ 3,342,700</b>	<b>\$ 15,127,472</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 3,542,316</b>	<b>\$ 30,052</b>						<b>\$ 3,572,369</b>	<b>\$ 144,527</b>	<b>\$ 3,292,364</b>	<b>\$ 212,120</b>
<b>Operating Transfers In (Out)</b>											
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 61,282	\$ 522,512	\$ 0					\$ 583,794	\$ 583,794	\$ 400,579	\$ 400,579
Ending Balance (Deficit)	\$ 3,603,598	\$ 552,564	\$ 0					\$ 4,166,163	\$ 728,321	\$ 3,692,943	\$ 612,699

# QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin

Court

FY2015 – 2016 Q1

Fiscal Year and Ending Quarter

## FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Marin  


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 Court

FY 2015 – 2016 Q1  


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 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	105.1	102.10			

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.