

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

02/09/18

Date

Marin

Court

FY 2015 – 2016 Q2

Fiscal Year and Ending Quarter

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

	For the month ended December							2014/15	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2015/16									
	Governmental Funds					Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Capital Project	Debt Service						
	Non-Grant	Grant								
ASSETS										
Operations	\$ (603,298)	\$ 597,930	\$ (88,651)				\$ 87,210	\$ (6,810)	\$ (1,691)	
Payroll	\$ 388							\$ 388	\$ 0	
Jury	\$ 0							\$ 0	\$ 0	
Revolving	\$ 15,000							\$ 15,000	\$ 15,000	
Other										
Distribution										
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 517	
Trust							\$ (50,659)	\$ (50,659)	\$ (45,119)	
Credit Card										
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745	
Cash with County										
Cash Outside of the JCC										
Cash Equivalents	\$ 3,643,841						\$ 4,873,155	\$ 8,516,995	\$ 4,905,222	
Total Cash and Cash Equivalents	\$ 3,058,675	\$ 597,930	\$ (88,651)				\$ 4,909,706	\$ 8,477,660	\$ 4,876,674	
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	\$ 44,042	\$ 0					\$ 16,516	\$ 60,558	\$ 19,726	
Due From Other Courts							\$ 0	\$ 0	\$ 0	
Due From State	\$ 1,390	\$ 0	\$ 112,496					\$ 113,887	\$ 76,433	
Trust Due To/From							\$ 0	\$ 0		
Distribution Due To/From										
Civil Filing Fee Due To/From										
General Due To/From	\$ 6							\$ 6	\$ 428	
Total Receivables	\$ 45,438	\$ 0	\$ 112,496				\$ 16,516	\$ 174,450	\$ 96,586	
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	\$ 3,114,113	\$ 597,930	\$ 23,845				\$ 4,926,222	\$ 8,662,110	\$ 4,992,501	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0							\$ 0	\$ 0	
Accounts Payable - General	\$ 6,915		\$ 0				\$ 0	\$ 6,915	\$ 57,832	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 6	\$ 6	\$ 428	
Due to Other Courts										
Due to State	\$ 0							\$ 0	\$ 0	
TC145 Liability							\$ 481,277	\$ 481,277	\$ 480,379	
Due to Other Governments	\$ 365,652		\$ 0				\$ 0	\$ 365,652	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 1,515							\$ 1,515	\$ 1,103	
Interest							\$ 216	\$ 216	\$ (153)	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 374,082	\$ 0	\$ 0				\$ 481,498	\$ 855,580	\$ 539,589	
Civil							\$ 3,928,902	\$ 3,928,902	\$ 915,810	
Criminal							\$ 383,165	\$ 383,165	\$ 514,219	
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,773	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 17,070	\$ 17,070	\$ 17,545	
Miscellaneous Trust										
Total Trust Deposits							\$ 4,337,010	\$ 4,337,010	\$ 1,455,347	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ 0							\$ 0	\$ 25	
Deferred Compensation Payable	\$ 0							\$ 0	\$ 115	
Deductions Payable	\$ 0							\$ 0	\$ (115)	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 0							\$ 0	\$ 25	
Revenue Collected in Advance	\$ 0							\$ 0		
Liabilities For Deposits	\$ 40,069						\$ 94,775	\$ 134,844	\$ 134,844	
Jury Fees - Non-Interest							\$ 12,683	\$ 12,683	\$ 1,435	
Fees - Partial Payment & Overpayment							\$ 256	\$ 256	\$ 190	
Uncleared Collections	\$ 0							\$ 0	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 40,069						\$ 107,714	\$ 147,783	\$ 136,470	
Total Liabilities	\$ 414,151	\$ 0	\$ 0				\$ 4,926,222	\$ 5,340,373	\$ 2,131,430	
Total Fund Balance	\$ 2,699,962	\$ 597,930	\$ 23,845					\$ 3,321,737	\$ 2,861,071	
Total Liabilities and Fund Balance	\$ 3,114,113	\$ 597,930	\$ 23,845				\$ 4,926,222	\$ 8,662,110	\$ 4,992,501	

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 December											
Fiscal Year 2015/16											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2014/15		
	Special Revenue			Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 7,783,350	\$ 49,260					\$ 7,832,610	\$ 12,069,019	\$ 8,347,840	\$ 13,150,907	
Improvement and Modernization Fund							\$ 34,076	\$ 34,076	\$ 34,076	\$ 34,076	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 191,895						\$ 191,895	\$ 490,000	\$ 251,205	\$ 500,000	
Civil Coordination Reimbursement (45.55)	\$ 51,365						\$ 51,365	\$ 131,615	\$ 72,376	\$ 124,815	
MOU Reimbursements (45.10 and General)	\$ 644,512						\$ 644,512	\$ 644,512	\$ 644,512	\$ 644,512	
Other Miscellaneous											
	\$ 8,671,122	\$ 49,260					\$ 8,720,382	\$ 13,369,222	\$ 9,315,933	\$ 14,454,310	
Grants											
AB 1058 Commissioner/Facilitator			\$ 112,496				\$ 112,496	\$ 270,813	\$ 94,699	\$ 328,844	
Other Judicial Council Grants			\$ 18,441				\$ 18,441	\$ 18,441	\$ 10,085	\$ 20,272	
Non-Judicial Council Grants											
			\$ 130,937				\$ 130,937	\$ 289,254	\$ 104,784	\$ 349,116	
Other Financing Sources											
Interest Income	\$ 2,043	\$ 203					\$ 2,247	\$ 5,000	\$ 2,487	\$ 7,050	
Investment Income											
Donations											
Local Fees	\$ 102,750	\$ 17,148					\$ 119,898	\$ 386,800	\$ 201,442	\$ 415,000	
Non-Fee Revenues	\$ 2,335	\$ 5,568					\$ 7,903	\$ 28,500	\$ 14,348	\$ 23,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 3,239					\$ 3,239	\$ 17,500	\$ 6,466	\$ 16,000	
Reimbursement Other	\$ 10,750						\$ 10,750	\$ 39,200	\$ 18,219	\$ 72,216	
Sale of Fixed Assets											
Other Miscellaneous	\$ 25,142						\$ 25,142	\$ 2,500	\$ 756	\$ 2,900	
	\$ 143,021	\$ 26,158					\$ 169,179	\$ 479,500	\$ 243,718	\$ 536,166	
Total Revenues	\$ 8,814,143	\$ 75,418	\$ 130,937				\$ 9,020,499	\$ 14,137,976	\$ 9,664,435	\$ 15,339,592	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 3,433,290		\$ 54,195				\$ 3,487,485	\$ 7,314,401	\$ 3,785,250	\$ 7,818,136	
Temp Help	\$ 47,878						\$ 47,878	\$ 83,153	\$ 13,661	\$ 24,170	
Overtime	\$ 7,168						\$ 7,168	\$ 60,000	\$ 4,673	\$ 12,500	
Staff Benefits	\$ 1,905,336		\$ 19,681				\$ 1,925,016	\$ 4,333,400	\$ 1,934,267	\$ 4,255,870	
	\$ 5,393,671		\$ 73,876				\$ 5,467,547	\$ 11,790,954	\$ 5,737,851	\$ 12,110,676	
Operating Expenses and Equipment											
General Expense	\$ 87,735						\$ 87,735	\$ 233,150	\$ 89,423	\$ 221,066	
Printing	\$ 9,719						\$ 9,719	\$ 49,000	\$ 32,748	\$ 46,000	
Telecommunications	\$ 7,505						\$ 7,505	\$ 18,500	\$ 7,493	\$ 18,500	
Postage	\$ 42,824						\$ 42,824	\$ 106,000	\$ 46,322	\$ 98,000	
Insurance	\$ 3,184						\$ 3,184	\$ 4,000	\$ 3,670	\$ 3,671	
In-State Travel	\$ 5,688						\$ 5,688	\$ 13,000	\$ 2,279	\$ 12,500	
Out-of-State Travel											
Training	\$ 3,730						\$ 3,730	\$ 6,000	\$ 4,465	\$ 13,836	
Security Services											
Facility Operations	\$ 91,950						\$ 91,950	\$ 194,400	\$ 168,475	\$ 176,568	
Utilities											
Contracted Services	\$ 130,862		\$ 18,441				\$ 149,303	\$ 430,241	\$ 127,758	\$ 263,163	
Consulting and Professional Services	\$ 350						\$ 350	\$ 3,000	\$ 560	\$ 1,900	
Information Technology	\$ 362,087						\$ 362,087	\$ 942,204	\$ 474,346	\$ 1,235,053	
Major Equipment	\$ 6,915						\$ 6,915	\$ 60,000	\$ 15,663	\$ 151,652	
Other Items of Expense											
	\$ 752,549		\$ 18,441				\$ 770,990	\$ 2,059,495	\$ 977,747	\$ 2,251,380	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 44,019						\$ 44,019	\$ 93,000	\$ 38,345	\$ 90,416	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0	\$ 50,000	\$ 450,000	\$ 675,000	
Capital Costs											
Internal Cost Recovery	\$ (14,775)		\$ 14,775				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 29,243		\$ 14,775				\$ 44,019	\$ 143,000	\$ 488,345	\$ 765,415	
Total Expenditures	\$ 6,175,464		\$ 107,092				\$ 6,282,556	\$ 13,993,449	\$ 7,203,943	\$ 15,127,472	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,638,680	\$ 75,418	\$ 23,845				\$ 2,737,943	\$ 144,527	\$ 2,460,492	\$ 212,120	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 61,282	\$ 522,512	\$ 0				\$ 583,794	\$ 583,794	\$ 400,579	\$ 400,579	
Ending Balance (Deficit)	\$ 2,609,962	\$ 597,930	\$ 23,845				\$ 3,321,737	\$ 728,321	\$ 2,861,071	\$ 612,699	

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

For the month ended December										
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	\$ 1,811,216	\$ 46,543				\$ 0	\$ 1,857,759	\$ 4,275,255	\$ 1,967,987	\$ 4,101,147
Traffic & Other Infractions	\$ 434,403						\$ 434,403	\$ 854,071	\$ 360,924	\$ 805,633
Other Criminal Cases	\$ 280,630	\$ 26,816					\$ 307,446	\$ 765,804	\$ 343,585	\$ 795,881
Civil	\$ 776,667						\$ 776,667	\$ 1,474,056	\$ 816,092	\$ 1,777,815
Family & Children Services	\$ 311,742	\$ 1,750				\$ 0	\$ 313,492	\$ 782,617	\$ 401,999	\$ 845,738
Probate, Guardianship & Mental Health Services	\$ 156,941						\$ 156,941	\$ 343,128	\$ 137,669	\$ 332,157
Juvenile Dependency Services		\$ 1,000					\$ 1,000			
Juvenile Delinquency Services		\$ 4,450					\$ 4,450	\$ 6,000	\$ 3,200	\$ 5,500
Other Court Operations	\$ 37,655	\$ 13,862					\$ 51,517	\$ 334,478	\$ 82,716	\$ 180,372
Court Interpreters	\$ 155,859	\$ 41,696					\$ 197,555	\$ 394,009	\$ 264,388	\$ 397,346
Jury Services	\$ 70,007		\$ 44,019				\$ 114,026	\$ 174,509	\$ 126,288	\$ 270,305
Security									\$ 4,545	\$ 9,471
Trial Court Operations Program	\$ 4,035,119	\$ 136,117	\$ 44,019			\$ 0	\$ 4,215,254	\$ 9,403,927	\$ 4,509,393	\$ 9,521,365
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 263,871	\$ 753					\$ 264,624	\$ 378,990	\$ 196,475	\$ 421,784
Fiscal Services	\$ 292,314	\$ 23,271	\$ 0				\$ 315,584	\$ 726,910	\$ 823,831	\$ 1,419,974
Human Resources	\$ 465,306	\$ 33,255					\$ 498,561	\$ 1,022,131	\$ 412,072	\$ 915,908
Business & Facilities Services		\$ 204,837					\$ 204,837	\$ 497,600	\$ 278,943	\$ 413,339
Information Technology	\$ 410,937	\$ 372,758					\$ 783,695	\$ 1,963,891	\$ 983,229	\$ 2,435,102
Court Administration Program	\$ 1,432,428	\$ 634,873	\$ 0				\$ 2,067,301	\$ 4,589,522	\$ 2,694,550	\$ 5,606,107
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,467,547	\$ 770,990	\$ 44,019			\$ 0	\$ 6,282,556	\$ 13,993,449	\$ 7,203,943	\$ 15,127,472

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin
Court

FY2015 – 2016 Q2
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Marin
 Court

FY 2015 – 2016 Q2
 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		

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