

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

05/18/17

Date

Marin

Court

FY 2016 – 2017 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Marin
 Court

FY 2016 – 2017 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)	108.10	100.10	98.10	98.60	

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 2016/17									
	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							
ASSETS									
Operations	\$ (709,370)	\$ 761,778	\$ (50,573)				\$ 78,660	\$ 80,495	\$ 466,651
Payroll	\$ 0							\$ 0	\$ 388
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 45,000
Other									
Distribution									
Civil Filing Fees								\$ 20	\$ 0
Trust							\$ (54,766)	\$ (54,766)	\$ (27,685)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 2,562,354						\$ 5,212,594	\$ 7,774,948	\$ 8,113,540
Total Cash and Cash Equivalents	\$ 1,870,728	\$ 761,778	\$ (50,573)				\$ 5,236,508	\$ 7,818,441	\$ 8,600,638
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks	\$ 0							\$ 0	\$ 0
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 63,649	\$ 0					\$ 16,516	\$ 80,165	\$ 22,256
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 50,573					\$ 50,573	\$ 81,668
Trust Due To/From									\$ 508
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 275							\$ 275	\$ 63
Total Receivables	\$ 63,924	\$ 0	\$ 50,573				\$ 16,516	\$ 131,013	\$ 104,495
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets	\$ 10,000							\$ 10,000	\$ 10,000
Total Other Assets	\$ 10,000							\$ 10,000	\$ 10,000
Total Assets	\$ 1,944,652	\$ 761,778	\$ 0				\$ 5,253,025	\$ 7,959,454	\$ 8,715,133
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 13,415		\$ 0				\$ 0	\$ 13,415	\$ 125,141
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 275	\$ 275	\$ 571
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 516,851	\$ 516,851	\$ 544,500
Due to Other Governments	\$ 274,170		\$ 0				\$ 0	\$ 274,170	\$ 232,655
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 366							\$ 366	\$ 859
Interest							\$ 2,230	\$ 2,230	\$ 657
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 287,951	\$ 0	\$ 0				\$ 519,356	\$ 807,307	\$ 904,383
Civil							\$ 4,229,262	\$ 4,229,262	\$ 5,168,351
Criminal							\$ 367,305	\$ 367,305	\$ 396,373
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 23,747	\$ 23,747	\$ 17,894
Miscellaneous Trust									
Total Trust Deposits							\$ 4,628,187	\$ 4,628,187	\$ 5,590,491
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 63,825							\$ 63,825	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ (13,909)
Deductions Payable	\$ 4,080							\$ 4,080	\$ (100,201)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 67,905							\$ 67,905	\$ (114,110)
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 40,069						\$ 94,775	\$ 134,844	\$ 134,844
Jury Fees - Non-Interest							\$ 10,381	\$ 10,381	\$ 7,343
Fees - Partial Payment & Overpayment							\$ 326	\$ 326	\$ 256
Uncleared Collections	\$ 20						\$ 0	\$ 20	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 40,089						\$ 105,481	\$ 145,571	\$ 142,443
Total Liabilities	\$ 395,946	\$ 0	\$ 0				\$ 5,253,025	\$ 5,648,970	\$ 6,523,207
Total Fund Balance	\$ 1,548,706	\$ 761,778	\$ 0					\$ 2,310,484	\$ 2,191,926
Total Liabilities and Fund Balance	\$ 1,944,652	\$ 761,778	\$ 0				\$ 5,253,025	\$ 7,959,454	\$ 8,715,133

**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 2016/17													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2015/16			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds	Final Budget
		Non-Grant	Grant									(Info. Purposes Only)	(Annual)
REVENUES													
State Financing Sources													
Trial Court Trust Fund	\$ 9,438,893	\$ 78,471					\$ 9,517,364	\$ 12,144,638	\$ 9,303,466	\$ 12,225,169			
Improvement and Modernization Fund	\$ 10,277						\$ 10,277	\$ 34,076		\$ 34,076			
Judges' Compensation (45.25)													
Court Interpreter (45.45)	\$ 332,210						\$ 332,210	\$ 370,000	\$ 280,498	\$ 490,000			
Civil Coordination Reimbursement (45.55)													
MOU Reimbursements (45.10 and General)	\$ 77,011						\$ 77,011	\$ 135,815	\$ 106,742	\$ 131,815			
Other Miscellaneous	\$ 644,512						\$ 644,512	\$ 644,512	\$ 644,512	\$ 644,512			
	\$ 10,502,903	\$ 78,471					\$ 10,581,374	\$ 13,329,041	\$ 10,335,218	\$ 13,525,372			
Grants													
AB 1058 Commissioner/Facilitator			\$ 122,567				\$ 122,567	\$ 266,498	\$ 174,603	\$ 270,813			
Other Judicial Council Grants			\$ 6,698				\$ 6,698	\$ 14,878	\$ 18,441	\$ 18,441			
Non-Judicial Council Grants	\$ 10,000						\$ 10,000	\$ 10,000					
	\$ 10,000		\$ 129,265				\$ 139,265	\$ 291,376	\$ 193,044	\$ 289,254			
Other Financing Sources													
Interest Income	\$ 12,892	\$ 889					\$ 13,781	\$ 5,000	\$ 6,390	\$ 12,000			
Investment Income													
Donations													
Local Fees	\$ 162,530	\$ 30,675					\$ 193,205	\$ 357,500	\$ 237,937	\$ 403,500			
Non-Fee Revenues		\$ 15,208					\$ 15,208	\$ 25,000	\$ 16,178	\$ 28,500			
Enhanced Collections													
Escheatment													
Prior Year Revenue													
County Program - Restricted		\$ 13,324					\$ 13,324	\$ 16,000	\$ 9,937	\$ 17,500			
Reimbursement Other	\$ 13,533						\$ 13,533	\$ 30,000	\$ 24,865	\$ 33,200			
Sale of Fixed Assets													
Other Miscellaneous	\$ 2,360						\$ 2,360	\$ 3,000	\$ 25,545	\$ 26,000			
	\$ 191,315	\$ 60,096					\$ 251,411	\$ 436,500	\$ 320,851	\$ 520,700			
Total Revenues	\$ 10,704,218	\$ 138,567	\$ 129,265				\$ 10,972,050	\$ 14,056,917	\$ 10,849,113	\$ 14,335,326			
EXPENDITURES													
Personal Services													
Salaries - Permanent	\$ 5,149,770		\$ 77,585				\$ 5,227,355	\$ 7,320,985	\$ 5,172,120	\$ 7,337,401			
Temp Help	\$ 124,864						\$ 124,864	\$ 211,000	\$ 69,009	\$ 113,923			
Overtime	\$ 13,017						\$ 13,017	\$ 20,000	\$ 13,184	\$ 22,000			
Staff Benefits	\$ 2,870,836		\$ 24,554				\$ 2,895,390	\$ 4,405,448	\$ 2,843,107	\$ 4,333,400			
	\$ 8,158,487		\$ 102,139				\$ 8,260,626	\$ 11,957,434	\$ 8,097,420	\$ 11,806,724			
Operating Expenses and Equipment													
General Expense	\$ 167,199						\$ 167,199	\$ 244,300	\$ 135,896	\$ 276,200			
Printing	\$ 24,587						\$ 24,587	\$ 40,000	\$ 19,872	\$ 49,000			
Telecommunications	\$ 11,594						\$ 11,594	\$ 18,500	\$ 10,506	\$ 18,500			
Postage	\$ 82,374						\$ 82,374	\$ 115,000	\$ 70,705	\$ 117,000			
Insurance	\$ 3,198						\$ 3,198	\$ 3,500	\$ 3,184	\$ 4,000			
In-State Travel	\$ 9,140						\$ 9,140	\$ 27,000	\$ 8,993	\$ 13,000			
Out-of-State Travel													
Training	\$ 13,017						\$ 13,017	\$ 33,500	\$ 5,390	\$ 32,000			
Security Services													
Facility Operations	\$ 218,068						\$ 218,068	\$ 308,236	\$ 138,740	\$ 274,900			
Utilities													
Contracted Services	\$ 209,957		\$ 6,698				\$ 216,655	\$ 378,600	\$ 227,791	\$ 347,491			
Consulting and Professional Services	\$ 1,165						\$ 1,165	\$ 1,400	\$ 270	\$ 1,800			
Information Technology	\$ 570,770						\$ 570,770	\$ 888,619	\$ 459,765	\$ 925,534			
Major Equipment								\$ 14,000	\$ 7,555	\$ 8,000			
Other Items of Expense													
	\$ 1,311,068		\$ 6,698				\$ 1,317,766	\$ 2,072,655	\$ 1,088,666	\$ 2,067,425			
Special Items of Expense													
Grand Jury													
Jury Costs	\$ 27,084						\$ 27,084	\$ 90,000	\$ 54,895	\$ 84,000			
Judgements, Settlements and Claims													
Debt Service													
Other	\$ 0						\$ 0		\$ 0	\$ 500,000			
Capital Costs													
Internal Cost Recovery	\$ (20,428)		\$ 20,428				\$ 0	\$ 0	\$ 0	\$ 0			
Prior Year Expense Adjustment													
	\$ 6,656		\$ 20,428				\$ 27,084	\$ 90,000	\$ 54,895	\$ 584,000			
Total Expenditures	\$ 9,476,211		\$ 129,265				\$ 9,605,476	\$ 14,120,089	\$ 9,240,981	\$ 14,458,149			
Excess (Deficit) of Revenues Over Expenditures	\$ 1,228,007	\$ 138,567	\$ 0				\$ 1,366,574	\$ (63,172)	\$ 1,608,132	\$ (122,823)			
Operating Transfers In (Out)								\$ 0		\$ 0			
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 320,699	\$ 623,211	\$ 0				\$ 943,910	\$ 943,910	\$ 583,794	\$ 583,794			
Ending Balance (Deficit)	\$ 1,548,706	\$ 761,778	\$ 0				\$ 2,310,484	\$ 880,738	\$ 2,191,926	\$ 460,971			

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

For the month ended March										
Fiscal Year 2016/17								2015/16		
	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	\$ 2,875,864	\$ 89,841				\$ 0	\$ 2,965,705	\$ 4,199,054	\$ 2,818,478	\$ 4,132,545
Traffic & Other Infractions	\$ 563,129	\$ 7,208					\$ 570,337	\$ 969,157	\$ 639,701	\$ 854,471
Other Criminal Cases	\$ 357,785	\$ 30,322					\$ 388,107	\$ 473,162	\$ 422,025	\$ 765,954
Civil	\$ 1,137,217						\$ 1,137,217	\$ 1,692,401	\$ 1,137,990	\$ 1,474,506
Family & Children Services	\$ 512,184	\$ 1,665				\$ 0	\$ 513,849	\$ 725,364	\$ 470,055	\$ 777,217
Probate, Guardianship & Mental Health Services	\$ 271,626						\$ 271,626	\$ 373,139	\$ 240,361	\$ 365,328
Juvenile Dependency Services		\$ 0					\$ 0	\$ 6,000	\$ 1,000	
Juvenile Delinquency Services		\$ 4,100					\$ 4,100	\$ 12,000	\$ 5,450	\$ 6,000
Other Court Operations	\$ 115,461	\$ 18,903					\$ 134,364	\$ 180,129	\$ 77,312	\$ 336,578
Court Interpreters	\$ 260,332	\$ 81,851					\$ 342,183	\$ 546,717	\$ 295,995	\$ 430,009
Jury Services	\$ 116,012		\$ 27,084				\$ 143,095	\$ 258,807	\$ 163,182	\$ 165,509
Security										
Trial Court Operations Program	\$ 6,209,609	\$ 233,890	\$ 27,084			\$ 0	\$ 6,470,583	\$ 9,435,930	\$ 6,271,549	\$ 9,308,117
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 401,524						\$ 401,524	\$ 530,422	\$ 350,714	\$ 378,990
Fiscal Services	\$ 475,951	\$ 34,549	\$ 0				\$ 510,500	\$ 690,131	\$ 470,318	\$ 1,178,960
Human Resources	\$ 649,053	\$ 25,299					\$ 674,352	\$ 1,077,464	\$ 769,546	\$ 1,036,489
Business & Facilities Services		\$ 437,626					\$ 437,626	\$ 617,736	\$ 311,926	\$ 589,100
Information Technology	\$ 524,489	\$ 586,402					\$ 1,110,892	\$ 1,768,406	\$ 1,066,927	\$ 1,966,493
Court Administration Program	\$ 2,051,017	\$ 1,083,875	\$ 0				\$ 3,134,893	\$ 4,684,159	\$ 2,969,431	\$ 5,150,032
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,260,626	\$ 1,317,766	\$ 27,084			\$ 0	\$ 9,605,476	\$ 14,120,089	\$ 9,240,981	\$ 14,458,149