

**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

5/13/15

\_\_\_\_\_  
Date

\_\_\_\_\_  
Marin

Court

\_\_\_\_\_  
FY 2014 – 2015 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin

Court

FY2014 – 2014 Q3

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 2014 – 2015 Q3  


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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)	119.70	114.70	113.10	106.10	

<sup>1</sup> 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 2014/15									
	Governmental Funds						Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)	
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (755,676)	\$ 534,760	\$ (101,266)				\$ 57,026	\$ (265,155)	\$ 1,212,378
Payroll	\$ 0							\$ 0	\$ (418)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 45,000							\$ 45,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 16	\$ 16	\$ 30
Trust							\$ (55,052)	\$ (55,052)	\$ (26,301)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ (707,931)	\$ 534,760	\$ (101,266)				\$ 1,990	\$ (272,446)	\$ 1,203,435
Short Term Investment	\$ 1,651,681						\$ 1,746,721	\$ 3,398,402	\$ 2,834,965
Investment in Financial Institution									\$ 1,600,000
Total Investments	\$ 1,651,681						\$ 1,746,721	\$ 3,398,402	\$ 4,434,965
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	\$ 63,480	\$ 0					\$ 16,516	\$ 79,996	\$ 16,516
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 101,123					\$ 101,123	\$ 96,179
Trust Due To/From							\$ 4,120	\$ 4,120	
Distribution Due To/From									
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 53							\$ 53	\$ 396
Total Receivables	\$ 63,532	\$ 0	\$ 101,123				\$ 20,636	\$ 185,292	\$ 113,091
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets	\$ 19,240							\$ 19,240	\$ 32,430
Total Other Assets	\$ 19,240							\$ 19,240	\$ 32,430
Total Assets	\$ 1,026,523	\$ 534,760	\$ (142)				\$ 1,769,346	\$ 3,330,488	\$ 5,783,921
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 3,668		\$ 0				\$ 0	\$ 3,668	\$ 14,813
Due to Other Funds	\$ 4,120	\$ 0	\$ 0				\$ 53	\$ 4,173	\$ 396
Due to Other Courts									
Due to State	\$ 0							\$ 0	
TC145 Liability							\$ 507,199	\$ 507,199	\$ 563,260
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0	\$ 43,600
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 733							\$ 733	\$ 67
Interest							\$ 27	\$ 27	\$ 151
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 8,522	\$ 0	\$ 0				\$ 507,279	\$ 515,801	\$ 622,287
Civil							\$ 834,049	\$ 834,049	\$ 616,547
Criminal							\$ 303,957	\$ 303,957	\$ 426,520
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,773
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 16,850	\$ 16,850	\$ 16,944
Miscellaneous Trust									
Total Trust Deposits							\$ 1,162,728	\$ 1,162,728	\$ 1,067,784
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 0							\$ 0	\$ 1,600,000
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 77
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 0							\$ 0	\$ 1,600,077
Revenue Collected in Advance									
Liabilities For Deposits	\$ 40,069						\$ 94,775	\$ 134,844	\$ 128,453
Jury Fees - Non-Interest							\$ 4,374	\$ 4,374	\$ 600
Fees - Partial Payment & Overpayment							\$ 190	\$ 190	
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 40,069						\$ 99,339	\$ 139,408	\$ 129,053
Total Liabilities	\$ 48,591	\$ 0	\$ 0				\$ 1,769,346	\$ 1,817,938	\$ 3,419,201
Total Fund Balance	\$ 977,932	\$ 534,760	\$ (142)					\$ 1,512,550	\$ 2,364,720
Total Liabilities and Fund Balance	\$ 1,026,523	\$ 534,760	\$ (142)				\$ 1,769,346	\$ 3,330,488	\$ 5,783,921

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

For the month ended March										
	Fiscal Year 2014/15							2013/14		
	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	\$ 2,767,361	\$ 122,423				\$ 0	\$ 2,889,784	\$ 4,155,855	\$ 3,157,779	\$ 4,457,786
Traffic & Other Infractions	\$ 549,984	\$ 5,940					\$ 555,924	\$ 800,559	\$ 668,115	\$ 927,514
Other Criminal Cases	\$ 473,247	\$ 21,720					\$ 494,967	\$ 784,450	\$ 458,071	\$ 689,963
Civil	\$ 1,215,721	\$ 345					\$ 1,216,067	\$ 1,760,906	\$ 1,296,546	\$ 1,959,158
Family & Children Services	\$ 588,022	\$ 10,012				\$ 0	\$ 598,034	\$ 876,229	\$ 633,455	\$ 1,026,158
Probate, Guardianship & Mental Health Services	\$ 207,148	\$ 0					\$ 207,148	\$ 329,380	\$ 232,067	\$ 340,154
Juvenile Dependency Services										\$ 0
Juvenile Delinquency Services		\$ 5,450					\$ 5,450	\$ 3,500	\$ 2,000	\$ 4,500
Other Court Operations	\$ 102,832	\$ 20,400					\$ 123,232	\$ 181,266	\$ 175,491	\$ 247,856
Court Interpreters	\$ 324,769	\$ 35,593					\$ 360,362	\$ 393,320	\$ 416,461	\$ 577,759
Jury Services	\$ 122,436	\$ 6,852	\$ 57,272				\$ 186,559	\$ 252,839	\$ 208,844	\$ 288,726
Security		\$ 8,751					\$ 8,751	\$ 9,500		\$ 13,000
Trial Court Operations Program	<b>\$ 6,351,520</b>	<b>\$ 237,487</b>	<b>\$ 57,272</b>			<b>\$ 0</b>	<b>\$ 6,646,278</b>	<b>\$ 9,547,804</b>	<b>\$ 7,248,830</b>	<b>\$ 10,532,574</b>
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 290,648	\$ 1,774					\$ 292,422	\$ 428,280	\$ 311,711	\$ 430,793
Fiscal Services	\$ 511,971	\$ 35,358	\$ 450,000				\$ 997,329	\$ 1,193,614	\$ 1,839,001	\$ 2,882,763
Human Resources	\$ 614,660	\$ 19,202					\$ 633,863	\$ 943,359	\$ 725,042	\$ 1,042,824
Business & Facilities Services		\$ 338,482					\$ 338,482	\$ 411,752	\$ 163,063	\$ 382,801
Information Technology	\$ 716,180	\$ 764,901					\$ 1,481,081	\$ 2,335,035	\$ 1,441,599	\$ 2,578,312
Court Administration Program	<b>\$ 2,133,459</b>	<b>\$ 1,159,717</b>	<b>\$ 450,000</b>				<b>\$ 3,743,176</b>	<b>\$ 5,312,040</b>	<b>\$ 4,480,415</b>	<b>\$ 7,317,493</b>
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 8,484,979</b>	<b>\$ 1,397,204</b>	<b>\$ 507,272</b>			<b>\$ 0</b>	<b>\$ 10,389,455</b>	<b>\$ 14,859,844</b>	<b>\$ 11,729,245</b>	<b>\$ 17,850,066</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 March										
	Fiscal Year 2014/15							2013/14			
	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>											
State Financing Sources											
Trial Court Trust Fund	\$ 9,751,457	\$ 79,194					\$ 9,830,651	\$ 12,912,868	\$ 10,197,328	\$ 13,428,095	
Improvement and Modernization Fund	\$ 15,571						\$ 15,571	\$ 34,076	\$ 0	\$ 42,281	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 369,772						\$ 369,772	\$ 500,000	\$ 351,276	\$ 465,400	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 94,079						\$ 94,079	\$ 110,715	\$ 125,530	\$ 145,915	
Other Miscellaneous	\$ 644,512						\$ 644,512	\$ 644,512	\$ 644,512	\$ 644,512	
	\$ 10,875,391	\$ 79,194					\$ 10,954,585	\$ 14,202,171	\$ 11,318,646	\$ 14,726,183	
Grants											
AB 1058 Commissioner/Facilitator			\$ 195,423				\$ 195,423	\$ 328,844	\$ 176,205	\$ 373,311	
Other AOC Grants			\$ 10,085				\$ 10,085	\$ 20,272	\$ 10,187	\$ 20,376	
Non-AOC Grants			\$ 205,508				\$ 205,508	\$ 349,116	\$ 186,392	\$ 393,687	
Other Financing Sources											
Interest Income	\$ 4,546	\$ 244					\$ 4,790	\$ 5,000	\$ 7,861	\$ 11,940	
Investment Income											
Donations											
Local Fees	\$ 213,669	\$ 44,859					\$ 258,529	\$ 401,000	\$ 295,684	\$ 394,750	
Non-Fee Revenues	\$ 11,275	\$ 7,449					\$ 18,724	\$ 30,500	\$ 29,756	\$ 39,700	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 13,285					\$ 13,285	\$ 16,000	\$ 10,147	\$ 18,000	
Reimbursement Other	\$ 43,828						\$ 43,828	\$ 61,500	\$ 9,850	\$ 17,400	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,178						\$ 2,178	\$ 3,600	\$ 1,506	\$ 2,200	
	\$ 275,496	\$ 65,838					\$ 341,333	\$ 507,600	\$ 354,805	\$ 463,990	
<b>Total Revenues</b>	<b>\$ 11,150,886</b>	<b>\$ 145,032</b>	<b>\$ 205,508</b>				<b>\$ 11,501,426</b>	<b>\$ 15,058,887</b>	<b>\$ 11,859,844</b>	<b>\$ 15,603,860</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 5,464,066		\$ 117,088				\$ 5,581,154	\$ 7,868,136	\$ 5,902,979	\$ 8,530,090	
Temp Help	\$ 13,661						\$ 13,661	\$ 18,500	\$ 59,514	\$ 108,000	
Overtime	\$ 8,887						\$ 8,887	\$ 11,000	\$ 8,775	\$ 12,000	
Staff Benefits	\$ 2,835,512		\$ 45,765				\$ 2,881,278	\$ 4,291,375	\$ 2,993,548	\$ 4,356,007	
	\$ 8,322,127		\$ 162,853				\$ 8,484,979	\$ 12,189,011	\$ 8,964,817	\$ 13,006,097	
Operating Expenses and Equipment											
General Expense	\$ 143,205						\$ 143,205	\$ 196,950	\$ 126,299	\$ 267,408	
Printing	\$ 35,979						\$ 35,979	\$ 51,000	\$ 29,494	\$ 43,900	
Telecommunications	\$ 10,411						\$ 10,411	\$ 18,500	\$ 12,101	\$ 18,200	
Postage	\$ 71,668						\$ 71,668	\$ 95,000	\$ 67,500	\$ 97,000	
Insurance	\$ 3,670						\$ 3,670	\$ 3,671	\$ 3,911	\$ 3,911	
In-State Travel	\$ 3,562		\$ 142				\$ 3,704	\$ 8,000	\$ 9,165	\$ 16,100	
Out-of-State Travel											
Training	\$ 8,836						\$ 8,836	\$ 10,000	\$ 13,327	\$ 19,975	
Security Services	\$ 8,751						\$ 8,751	\$ 9,500	\$ 9,500	\$ 13,000	
Facility Operations	\$ 168,475						\$ 168,475	\$ 179,081	\$ 43,600	\$ 200,890	
Utilities											
Contracted Services	\$ 177,996		\$ 10,085				\$ 188,081	\$ 277,432	\$ 430,917	\$ 530,026	
Consulting and Professional Services	\$ 995						\$ 995	\$ 1,400	\$ 980	\$ 1,400	
Information Technology	\$ 691,938						\$ 691,938	\$ 1,233,537	\$ 559,236	\$ 1,192,760	
Major Equipment	\$ 61,489						\$ 61,489	\$ 80,262	\$ 132,085	\$ 283,000	
Other Items of Expense											
	\$ 1,366,977		\$ 10,227				\$ 1,397,204	\$ 2,164,333	\$ 1,428,617	\$ 2,667,569	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 57,272						\$ 57,272	\$ 56,500	\$ 69,811	\$ 90,400	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 450,000						\$ 450,000	\$ 450,000	\$ 1,266,000	\$ 2,066,000	
Capital Costs											
Internal Cost Recovery	\$ (32,571)		\$ 32,571				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 474,701		\$ 32,571				\$ 507,272	\$ 506,500	\$ 1,335,811	\$ 2,156,400	
<b>Total Expenditures</b>	<b>\$ 10,183,804</b>		<b>\$ 205,651</b>				<b>\$ 10,389,455</b>	<b>\$ 14,859,844</b>	<b>\$ 11,729,245</b>	<b>\$ 17,850,066</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 967,082	\$ 145,032	\$ (142)				\$ 1,111,971	\$ 199,043	\$ 130,599	\$ (2,246,206)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 10,850	\$ 389,729	\$ 0				\$ 400,579	\$ 400,579	\$ 2,234,121	\$ 2,234,121	
Ending Balance (Deficit)	\$ 977,932	\$ 534,760	\$ (142)				\$ 1,612,650	\$ 599,622	\$ 2,364,720	\$ (12,086)	