

## 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.



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Signature of Presiding Judge or Court Executive

8/15/14

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Date

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Marin

Court

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FY 2013 – 2014 Q4

Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin

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Court

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FY2013 – 2014 Q4

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Fiscal Year and Ending Quarter

### FOOTNOTES

1	<b>Please note that the \$400,579 ending fund balance includes \$318,656 of restricted funds. Only \$81,923 is available for court operations, equal to approximately half of one percent of the court's annual expenditures.</b>
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Marin  
 Court

FY 2013 – 2014 Q~~3~~  
 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)	126.50	119.50	116.50	114.50	113.50

<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 June									
Fiscal Year 2013/14									
	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	\$ (515,033)	\$ 376,791	\$ 0				\$ 1,363,782	\$ 1,225,539	\$ 1,390,787
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (87,974)	\$ (87,974)	\$ (424,046)
Credit Card								\$ 2,745	\$ 2,745
Cash on Hand	\$ 2,745								
Cash with County									
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ (497,286)</b>	<b>\$ 376,791</b>	<b>\$ 0</b>				<b>\$ 1,275,808</b>	<b>\$ 1,155,311</b>	<b>\$ 984,486</b>
Short Term Investment							\$ 521,501	\$ 1,232,642	\$ 2,973,658
Investment in Financial Institution	\$ 711,141						\$ 0	\$ 0	\$ 1,600,000
<b>Total Investments</b>	<b>\$ 711,141</b>						<b>\$ 521,501</b>	<b>\$ 1,232,642</b>	<b>\$ 4,573,658</b>
Accrued Revenue	\$ 1,079	\$ 47					\$ 0	\$ 1,126	\$ 2,219
Accounts Receivable - General									
Dishonored Checks	\$ 0							\$ 0	\$ 2,978
Due From Employee	\$ 0								
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 142,561						\$ 0	\$ 142,561	\$ 127,244
Due From Other Governments	\$ 0	\$ 2,655					\$ 16,516	\$ 19,171	\$ 3,500
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 99,827	\$ 10,236	\$ 92,412					\$ 202,475	\$ 232,941
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 255
General Due To/From	\$ 3,820							\$ 3,820	\$ 494
<b>Total Receivables</b>	<b>\$ 247,286</b>	<b>\$ 12,938</b>	<b>\$ 92,412</b>				<b>\$ 16,516</b>	<b>\$ 369,153</b>	<b>\$ 369,631</b>
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									<b>\$ 0</b>
Other Assets	\$ 32,430							\$ 32,430	\$ 45,620
<b>Total Other Assets</b>	<b>\$ 32,430</b>							<b>\$ 32,430</b>	<b>\$ 45,620</b>
<b>Total Assets</b>	<b>\$ 493,569</b>	<b>\$ 389,729</b>	<b>\$ 92,412</b>				<b>\$ 1,813,825</b>	<b>\$ 2,789,535</b>	<b>\$ 5,973,395</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 42,248							\$ 42,248	\$ 74,758
Accounts Payable - General	\$ 35,654						\$ 0	\$ 35,654	\$ 4,075
Due to Other Funds	\$ 50,148	\$ 0	\$ 92,412				\$ 3,820	\$ 146,381	\$ 127,992
Due to Other Courts									
Due to State	\$ 625							\$ 625	\$ 0
TC145 Liability							\$ 588,212	\$ 588,212	\$ 559,517
Due to Other Governments	\$ 51,563		\$ 0				\$ 0	\$ 51,563	\$ 57,077
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 379							\$ 379	\$ 565
Interest							\$ 7	\$ 7	\$ 16
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 180,617</b>	<b>\$ 0</b>	<b>\$ 92,412</b>				<b>\$ 592,039</b>	<b>\$ 865,069</b>	<b>\$ 824,000</b>
Civil							\$ 647,040	\$ 647,040	\$ 713,065
Criminal							\$ 451,126	\$ 451,126	\$ 218,070
Unreconciled - Civil and Criminal							\$ 7,773	\$ 7,773	\$ 7,773
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 17,216	\$ 17,216	\$ 17,675
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,123,155</b>	<b>\$ 1,123,155</b>	<b>\$ 956,584</b>
Accrued Payroll	\$ 268,583							\$ 268,583	\$ 235,324
Benefits Payable	\$ 0						\$ 0	\$ 0	\$ 1,600,000
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 268,583</b>						<b>\$ 0</b>	<b>\$ 268,583</b>	<b>\$ 1,835,324</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 33,518						\$ 94,945	\$ 128,463	\$ 118,686
Jury Fees - Non-Interest							\$ 3,687	\$ 3,687	\$ 4,631
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 50
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 33,518</b>						<b>\$ 98,631</b>	<b>\$ 132,150</b>	<b>\$ 123,367</b>
<b>Total Liabilities</b>	<b>\$ 482,719</b>	<b>\$ 0</b>	<b>\$ 92,412</b>				<b>\$ 1,813,825</b>	<b>\$ 2,386,957</b>	<b>\$ 3,739,274</b>
<b>Total Fund Balance</b>	<b>\$ 10,850</b>	<b>\$ 389,729</b>	<b>\$ 0</b>					<b>\$ 400,579</b>	<b>\$ 2,234,121</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 493,569</b>	<b>\$ 389,729</b>	<b>\$ 92,412</b>				<b>\$ 1,813,825</b>	<b>\$ 2,789,535</b>	<b>\$ 5,973,395</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 June										
	Fiscal Year 2013/14							2012/13			
	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	Funds			Funds	Funds	Funds			
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 13,317,262	\$ 119,938					\$ 13,437,200	\$ 13,428,095	\$ 12,770,622	\$ 12,347,386	
Improvement and Modernization Fund	\$ 34,076						\$ 34,076	\$ 42,261	\$ 42,262	\$ 36,441	
Judges' Compensation (45.25)	\$ 465,631						\$ 465,631	\$ 465,400	\$ 518,394	\$ 490,346	
Court Interpreter (45.45)	\$ 145,000						\$ 145,000	\$ 145,915	\$ 149,681	\$ 148,828	
Civil Coordination Reimbursement (45.55)	\$ 644,512						\$ 644,512	\$ 644,512	\$ 884,839	\$ 894,972	
MOU Reimbursements (45.10 and General)	\$ 14,606,481	\$ 119,938					\$ 14,726,419	\$ 14,726,183	\$ 14,465,798	\$ 13,917,973	
Other Miscellaneous											
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 268,309				\$ 268,309	\$ 373,311	\$ 249,717	\$ 291,269	
Other AOC Grants			\$ 20,272				\$ 20,272	\$ 20,376	\$ 10,187	\$ 13,756	
Non-AOC Grants			\$ 288,582				\$ 288,582	\$ 393,687	\$ 259,904	\$ 305,025	
<b>Other Financing Sources</b>											
Interest Income	\$ 11,030	\$ 256					\$ 11,286	\$ 11,940	\$ 15,523	\$ 3,000	
Investment Income									\$ 0		
Donations							\$ 403,404	\$ 394,750	\$ 424,857	\$ 341,600	
Local Fees	\$ 325,602	\$ 77,902					\$ 30,879	\$ 39,700	\$ 40,929	\$ 54,000	
Non-Fee Revenues	\$ 30,879										
Enhanced Collections							\$ 0				
Escheatment							\$ 16,409	\$ 18,000	\$ 6,293	\$ 7,200	
Prior Year Revenue	\$ (72,662)	\$ 72,662					\$ 21,516	\$ 17,400	\$ 29,632	\$ 28,000	
County Program - Restricted	\$ 21,516	\$ 16,409									
Reimbursement Other	\$ 2,979						\$ 2,979	\$ 2,200	\$ 9,473	\$ 9,350	
Sale of Fixed Assets	\$ 319,244	\$ 167,229					\$ 486,473	\$ 483,990	\$ 526,508	\$ 443,150	
Other Miscellaneous											
<b>Total Revenues</b>	<b>\$ 14,926,726</b>	<b>\$ 287,167</b>	<b>\$ 288,682</b>				<b>\$ 15,501,474</b>	<b>\$ 15,603,860</b>	<b>\$ 15,262,210</b>	<b>\$ 14,666,148</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 8,189,280	\$ 12,008	\$ 145,640				\$ 8,346,928	\$ 8,530,090	\$ 8,634,384	\$ 8,761,899	
Temp Help	\$ 101,140						\$ 101,140	\$ 108,000	\$ 37,775	\$ 39,772	
Overtime	\$ 12,840						\$ 12,840	\$ 12,000	\$ 14,102	\$ 15,120	
Staff Benefits	\$ 4,136,776	\$ 4,402	\$ 92,688				\$ 4,233,866	\$ 4,356,007	\$ 4,148,699	\$ 4,360,671	
	\$ 12,440,036	\$ 16,409	\$ 238,329				\$ 12,694,776	\$ 13,006,097	\$ 12,834,960	\$ 13,177,462	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 251,110		\$ 1,468				\$ 252,578	\$ 267,408	\$ 285,821	\$ 320,954	
Printing	\$ 45,761						\$ 45,761	\$ 43,900	\$ 58,502	\$ 59,000	
Telecommunications	\$ 18,116						\$ 18,116	\$ 18,200	\$ 18,346	\$ 18,500	
Postage	\$ 101,295						\$ 101,295	\$ 97,000	\$ 111,208	\$ 107,000	
Insurance	\$ 3,911						\$ 3,911	\$ 3,911	\$ 3,512	\$ 3,512	
In-State Travel	\$ 12,521		\$ 1,027				\$ 13,549	\$ 16,100	\$ 10,286	\$ 12,000	
Out-of-State Travel							\$ 19,252	\$ 19,975	\$ 5,580	\$ 6,500	
Training	\$ 19,252						\$ 12,848	\$ 13,000			
Security Services	\$ 12,848						\$ 198,390	\$ 200,890	\$ 185,825	\$ 184,890	
Facility Operations	\$ 198,390										
Utilities							\$ 506,478	\$ 530,026	\$ 526,079	\$ 536,206	
Contracted Services	\$ 486,205		\$ 20,272				\$ 1,470	\$ 1,400	\$ 1,400	\$ 1,190	
Consulting and Professional Services	\$ 1,470						\$ 1,096,599	\$ 1,192,760	\$ 1,860,199	\$ 1,990,915	
Information Technology	\$ 1,096,599						\$ 214,893	\$ 283,000	\$ 65,494	\$ 129,524	
Major Equipment	\$ 214,893										
Other Items of Expense	\$ 2,462,370		\$ 22,767				\$ 2,485,138	\$ 2,687,569	\$ 3,130,251	\$ 3,370,181	
<b>Special Items of Expense</b>											
Grand Jury							\$ 89,104	\$ 90,400	\$ 93,317	\$ 110,200	
Jury Costs	\$ 89,104										
Judgements, Settlements and Claims							\$ 2,066,000	\$ 2,066,000	\$ 1,600,000	\$ 1,600,000	
Debt Service	\$ 2,066,000								\$ 0	\$ 0	
Other							\$ 0	\$ 0	\$ 0	\$ 0	
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (47,666)		\$ 47,666								
Prior Year Expense Adjustment	\$ 2,107,438		\$ 47,666				\$ 2,155,104	\$ 2,156,400	\$ 1,693,317	\$ 1,710,200	
<b>Total Expenditures</b>	<b>\$ 17,009,844</b>	<b>\$ 16,409</b>	<b>\$ 308,782</b>				<b>\$ 17,335,016</b>	<b>\$ 17,880,066</b>	<b>\$ 17,668,628</b>	<b>\$ 18,267,863</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ (2,084,119)</b>	<b>\$ 270,758</b>	<b>\$ (20,180)</b>				<b>\$ (1,833,542)</b>	<b>\$ (2,246,206)</b>	<b>\$ (2,406,318)</b>	<b>\$ (3,591,705)</b>	
<b>Operating Transfers In (Out)</b>	<b>\$ (20,180)</b>		<b>\$ 20,180</b>				<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 2,115,149	\$ 118,971	\$ 0				\$ 2,234,121	\$ 2,234,121	\$ 4,640,439	\$ 4,640,439	
Ending Balance (Deficit)	\$ 10,860	\$ 389,729	\$ 0				\$ 400,579	\$ (12,086)	\$ 2,234,121	\$ 1,046,734	

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

For the month ended June										
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)
<b>PROGRAM EXPENDITURES:</b>					\$ 0		\$ 4,438,293	\$ 4,457,786	\$ 4,799,210	\$ 4,794,721
Judges & Courtroom Support	\$ 4,100,028	\$ 338,265					\$ 922,817	\$ 927,514	\$ 1,019,108	\$ 1,006,193
Traffic & Other Infractions	\$ 915,055	\$ 7,762					\$ 680,540	\$ 689,963	\$ 711,828	\$ 808,905
Other Criminal Cases	\$ 632,345	\$ 48,194					\$ 1,820,990	\$ 1,959,158	\$ 1,837,979	\$ 1,873,877
Civil	\$ 1,813,118	\$ 7,872					\$ 886,699	\$ 1,026,158	\$ 829,589	\$ 963,530
Family & Children Services	\$ 871,176	\$ 15,523			\$ 0		\$ 329,299	\$ 340,154	\$ 325,260	\$ 328,043
Probate, Guardianship & Mental Health Services	\$ 324,828	\$ 4,471						\$ 0	\$ 340	\$ 500
Juvenile Dependency Services		\$ 3,500					\$ 3,500	\$ 4,500	\$ 8,600	\$ 9,000
Juvenile Delinquency Services		\$ 32,353					\$ 233,962	\$ 247,856	\$ 263,864	\$ 344,508
Other Court Operations	\$ 201,609	\$ 59,735					\$ 575,416	\$ 577,759	\$ 556,674	\$ 561,723
Court Interpreters	\$ 515,682	\$ 19,941	\$ 89,104				\$ 286,961	\$ 288,726	\$ 279,434	\$ 301,308
Jury Services	\$ 177,916	\$ 12,848					\$ 12,848	\$ 13,000		
Security										
Trial Court Operations Program	\$ 9,551,757	\$ 550,465	\$ 89,104				\$ 10,191,326	\$ 10,532,574	\$ 10,631,886	\$ 10,992,308
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 426,573	\$ 6,836					\$ 433,409	\$ 430,793	\$ 409,141	\$ 395,038
Fiscal Services	\$ 765,433	\$ 56,079	\$ 2,066,000				\$ 2,887,512	\$ 2,882,763	\$ 2,384,262	\$ 2,391,194
Human Resources	\$ 917,445	\$ 93,508					\$ 1,010,953	\$ 1,042,824	\$ 808,128	\$ 830,481
Business & Facilities Services		\$ 388,621					\$ 388,621	\$ 382,801	\$ 424,177	\$ 426,570
Information Technology	\$ 1,033,567	\$ 1,389,629					\$ 2,423,196	\$ 2,578,312	\$ 3,000,934	\$ 3,222,262
Court Administration Program	\$ 3,143,017	\$ 1,934,673	\$ 2,066,000				\$ 7,143,690	\$ 7,317,493	\$ 7,026,642	\$ 7,265,545
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 12,694,775</b>	<b>\$ 2,485,138</b>	<b>\$ 2,155,104</b>				<b>\$ 17,335,016</b>	<b>\$ 17,850,066</b>	<b>\$ 17,658,528</b>	<b>\$ 18,257,853</b>

## Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Marin

Classification	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service			
		Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	389,729	-	-	-	-	-	389,729
Committed	10,850	-	-	-	-	-	-	10,850
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 10,850</b>	<b>\$ 389,729</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,579</b>