

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

08/13/15

Date

Marin

Court

FY 2014 – 2015 Q4

Fiscal Year and Ending Quarter

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

For the month ended June									
Fiscal Year 2014/15									
	Governmental Funds							Total Funds	Total Funds
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	(Info. Purposes Only)	(Info. Purposes Only)
		Non-Grant	Grant						
ASSETS									
Operations	\$ (478,708)	\$ 506,388	\$ 0				\$ 66,934	\$ 94,614	\$ 1,225,539
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (85,861)	\$ (85,861)	\$ (87,974)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ (460,963)	\$ 506,388	\$ 0				\$ (18,927)	\$ 26,498	\$ 1,155,311
Short Term Investment									
Investment in Financial Institution	\$ 1,733,996						\$ 4,997,516	\$ 6,731,512	\$ 1,232,642
Total Investments	\$ 1,733,996						\$ 4,997,516	\$ 6,731,512	\$ 1,232,642
Accrued Revenue	\$ 2,734	\$ 129					\$ 0	\$ 2,864	\$ 1,126
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 24,770							\$ 24,770	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 79,677						\$ 0	\$ 79,677	\$ 142,561
Due From Other Governments	\$ 50,408	\$ 5,613					\$ 16,516	\$ 72,537	\$ 19,171
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 167,745	\$ 10,382	\$ 54,465					\$ 232,592	\$ 202,475
Trust Due To/From							\$ 4,122	\$ 4,122	
Distribution Due To/From									
Civil Filing Fee Due To/From									\$ 0
General Due To/From	\$ 7,559							\$ 7,559	\$ 3,820
Total Receivables	\$ 332,893	\$ 16,124	\$ 54,465				\$ 20,639	\$ 424,121	\$ 369,153
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	\$ 1,625,166	\$ 522,512	\$ 54,465				\$ 4,999,228	\$ 7,201,371	\$ 2,789,535
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 228,295							\$ 228,295	\$ 42,248
Accounts Payable - General	\$ 39,034		\$ 0				\$ 0	\$ 39,034	\$ 35,654
Due to Other Funds	\$ 29,334	\$ 0	\$ 54,465				\$ 7,559	\$ 91,359	\$ 146,381
Due to Other Courts									
Due to State	\$ 413							\$ 413	\$ 625
TC145 Liability							\$ 517,866	\$ 517,866	\$ 588,212
Due to Other Governments	\$ 44,933		\$ 0				\$ 0	\$ 44,933	\$ 51,563
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 960							\$ 960	\$ 379
Interest							\$ 18	\$ 18	\$ 7
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 342,969	\$ 0	\$ 54,465				\$ 525,444	\$ 922,878	\$ 865,069
Civil							\$ 4,077,305	\$ 4,077,305	\$ 647,040
Criminal							\$ 276,620	\$ 276,620	\$ 451,128
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,773
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 16,896	\$ 16,896	\$ 17,216
Miscellaneous Trust									
Total Trust Deposits							\$ 4,378,694	\$ 4,378,694	\$ 1,123,155
Accrued Payroll	\$ 311,174							\$ 311,174	\$ 268,583
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 311,174							\$ 311,174	\$ 268,583
Revenue Collected in Advance	\$ 870,000							\$ 870,000	
Liabilities For Deposits	\$ 40,069						\$ 94,775	\$ 134,844	\$ 128,463
Jury Fees - Non-Interest							\$ 125	\$ 125	\$ 3,687
Fees - Partial Payment & Overpayment							\$ 190	\$ 190	
Uncleared Collections	\$ (329)							\$ (329)	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 909,740						\$ 95,090	\$ 1,004,830	\$ 132,150
Total Liabilities	\$ 1,563,884	\$ 0	\$ 54,465				\$ 4,999,228	\$ 6,617,577	\$ 2,388,957
Total Fund Balance	\$ 61,282	\$ 522,512	\$ 0					\$ 583,794	\$ 400,579
Total Liabilities and Fund Balance	\$ 1,625,166	\$ 522,512	\$ 54,465				\$ 4,999,228	\$ 7,201,371	\$ 2,789,535

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

For the month ended June										
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 3,919,029	\$ 150,646					\$ 4,069,675	\$ 4,101,147	\$ 4,438,293	\$ 4,457,786
Traffic & Other Infractions	\$ 801,506	\$ 5,940				\$ 0	\$ 807,446	\$ 805,633	\$ 922,817	\$ 927,514
Other Criminal Cases	\$ 660,473	\$ 30,795					\$ 691,268	\$ 795,881	\$ 680,540	\$ 689,963
Civil	\$ 1,728,673	\$ 345					\$ 1,729,018	\$ 1,777,815	\$ 1,820,990	\$ 1,959,158
Family & Children Services	\$ 810,990	\$ 14,959				\$ 0	\$ 825,949	\$ 845,738	\$ 886,699	\$ 1,026,158
Probate, Guardianship & Mental Health Services	\$ 299,142	\$ 0					\$ 299,142	\$ 332,157	\$ 329,299	\$ 340,154
Juvenile Dependency Services										\$ 0
Juvenile Delinquency Services		\$ 5,950					\$ 5,950	\$ 5,500	\$ 3,500	\$ 4,500
Other Court Operations	\$ 141,957	\$ 27,788					\$ 169,745	\$ 180,372	\$ 233,962	\$ 247,856
Court Interpreters	\$ 419,444	\$ 54,833					\$ 474,277	\$ 397,346	\$ 575,416	\$ 577,759
Jury Services	\$ 171,009	\$ 6,852	\$ 96,294				\$ 274,155	\$ 270,305	\$ 286,961	\$ 288,726
Security		\$ 9,471					\$ 9,471	\$ 9,471	\$ 12,848	\$ 13,000
Trial Court Operations Program	\$ 8,952,224	\$ 307,578	\$ 96,294			\$ 0	\$ 9,356,097	\$ 9,521,365	\$ 10,191,326	\$ 10,532,574
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 412,937	\$ 2,660					\$ 415,597	\$ 421,784	\$ 433,409	\$ 430,793
Fiscal Services	\$ 696,420	\$ 49,758	\$ 875,000				\$ 1,621,178	\$ 1,419,974	\$ 2,887,512	\$ 2,882,763
Human Resources	\$ 884,126	\$ 32,573					\$ 916,699	\$ 915,908	\$ 1,010,953	\$ 1,042,824
Business & Facilities Services		\$ 419,068					\$ 419,068	\$ 413,339	\$ 388,621	\$ 382,801
Information Technology	\$ 1,039,303	\$ 1,376,523					\$ 2,415,826	\$ 2,435,102	\$ 2,423,196	\$ 2,578,312
Court Administration Program	\$ 3,032,786	\$ 1,880,582	\$ 875,000				\$ 5,788,368	\$ 5,606,107	\$ 7,143,690	\$ 7,317,493
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,985,010	\$ 2,188,160	\$ 971,294			\$ 0	\$ 15,144,464	\$ 15,127,472	\$ 17,335,016	\$ 17,850,066

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 13,079,272	\$ 119,413					\$ 13,198,685	\$ 13,150,907	\$ 13,437,200	\$ 13,428,095	
Improvement and Modernization Fund	\$ 34,076						\$ 34,076	\$ 34,076	\$ 34,076	\$ 42,261	
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 490,655						\$ 490,655	\$ 500,000	\$ 465,631	\$ 465,400	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 133,215						\$ 133,215	\$ 124,815	\$ 145,000	\$ 145,915	
Other Miscellaneous	\$ 644,512						\$ 644,512	\$ 644,512	\$ 644,512	\$ 644,512	
	\$ 14,381,730	\$ 119,413					\$ 14,501,143	\$ 14,454,310	\$ 14,726,419	\$ 14,726,183	
Grants											
AB 1058 Commissioner/Facilitator			\$ 260,308				\$ 260,308	\$ 328,844	\$ 268,309	\$ 373,311	
Other AOC Grants			\$ 10,085				\$ 10,085	\$ 20,272	\$ 20,272	\$ 20,376	
Non-AOC Grants											
			\$ 270,393				\$ 270,393	\$ 349,116	\$ 288,582	\$ 393,687	
Other Financing Sources											
Interest Income	\$ 6,686	\$ 518					\$ 7,204	\$ 7,050	\$ 11,286	\$ 11,940	
Investment Income											
Donations											
Local Fees	\$ 349,215	\$ 68,518					\$ 417,734	\$ 415,000	\$ 403,404	\$ 394,750	
Non-Fee Revenues	\$ 23,474	\$ 7,449					\$ 30,924	\$ 23,000	\$ 30,879	\$ 39,700	
Enhanced Collections											
Escheatment											
Prior Year Revenue									\$ 0		
County Program - Restricted		\$ 17,628					\$ 17,628	\$ 16,000	\$ 16,409	\$ 18,000	
Reimbursement Other	\$ 78,697						\$ 78,697	\$ 72,216	\$ 21,516	\$ 17,400	
Sale of Fixed Assets											
Other Miscellaneous	\$ 3,958						\$ 3,958	\$ 2,900	\$ 2,979	\$ 2,200	
	\$ 462,030	\$ 94,114					\$ 556,144	\$ 536,168	\$ 486,473	\$ 483,990	
Total Revenues	\$ 14,843,760	\$ 213,527	\$ 270,393				\$ 15,327,680	\$ 15,339,592	\$ 15,501,474	\$ 15,603,860	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 7,685,632	\$ 12,239	\$ 189,282				\$ 7,887,154	\$ 7,818,136	\$ 8,346,928	\$ 8,530,090	
Temp Help	\$ 27,308						\$ 27,308	\$ 24,170	\$ 101,140	\$ 108,000	
Overtime	\$ 13,223						\$ 13,223	\$ 12,500	\$ 12,840	\$ 12,000	
Staff Benefits	\$ 3,982,309	\$ 4,347	\$ 70,669				\$ 4,057,325	\$ 4,255,870	\$ 4,233,866	\$ 4,356,007	
	\$ 11,708,473	\$ 16,586	\$ 259,951				\$ 11,985,010	\$ 12,110,676	\$ 12,694,775	\$ 13,006,097	
Operating Expenses and Equipment											
General Expense	\$ 219,452		\$ 522				\$ 219,975	\$ 221,066	\$ 252,578	\$ 267,408	
Printing	\$ 47,392						\$ 47,392	\$ 46,000	\$ 45,761	\$ 43,900	
Telecommunications	\$ 17,928						\$ 17,928	\$ 18,500	\$ 18,115	\$ 18,200	
Postage	\$ 96,330						\$ 96,330	\$ 98,000	\$ 101,295	\$ 97,000	
Insurance	\$ 3,670						\$ 3,670	\$ 3,671	\$ 3,911	\$ 3,911	
In-State Travel	\$ 9,619		\$ 0				\$ 9,619	\$ 12,500	\$ 13,549	\$ 16,100	
Out-of-State Travel											
Training	\$ 13,961						\$ 13,961	\$ 13,836	\$ 19,252	\$ 19,975	
Security Services	\$ 9,471						\$ 9,471	\$ 9,471	\$ 12,848	\$ 13,000	
Facility Operations	\$ 176,567						\$ 176,567	\$ 176,568	\$ 198,390	\$ 200,890	
Utilities											
Contracted Services	\$ 242,733		\$ 10,085				\$ 252,818	\$ 263,163	\$ 506,478	\$ 530,026	
Consulting and Professional Services	\$ 1,970						\$ 1,970	\$ 1,900	\$ 1,470	\$ 1,400	
Information Technology	\$ 1,186,875						\$ 1,186,875	\$ 1,235,053	\$ 1,096,599	\$ 1,192,760	
Major Equipment	\$ 87,427	\$ 64,158					\$ 151,585	\$ 151,652	\$ 214,893	\$ 283,000	
Other Items of Expense											
	\$ 2,113,395	\$ 64,158	\$ 10,607				\$ 2,188,160	\$ 2,251,390	\$ 2,485,138	\$ 2,697,589	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 96,294						\$ 96,294	\$ 90,416	\$ 89,104	\$ 90,400	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 875,000						\$ 875,000	\$ 675,000	\$ 2,066,000	\$ 2,066,000	
Capital Costs											
Internal Cost Recovery	\$ (51,990)		\$ 51,990				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 919,304		\$ 51,990				\$ 971,294	\$ 765,416	\$ 2,155,104	\$ 2,156,400	
Total Expenditures	\$ 14,741,172	\$ 80,744	\$ 322,549				\$ 15,144,464	\$ 15,127,472	\$ 17,335,016	\$ 17,850,086	
Excess (Deficit) of Revenues Over Expenditures	\$ 102,588	\$ 132,783	\$ (52,156)				\$ 183,215	\$ 212,120	\$ (1,833,542)	\$ (2,246,206)	
Operating Transfers In (Out)	\$ (52,156)		\$ 52,156				\$ 0	\$ 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)	\$ 61,282	\$ 522,512	\$ 0				\$ 583,794	\$ 612,699	\$ 400,579	\$ (12,086)	

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin
Court

FY2014 – 2014 Q4
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Marin

Court

FY 2014 – 2015 Q4

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)	119.70	114.70	113.10	106.10	100.10

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

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Marin

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	19,240	-	19,240	-	-	-	-	-	19,240	
Restricted	-	-	-	522,512	-	-	-	-	522,512	
Committed	36,574	-	36,574	-	-	-	-	-	36,574	
Assigned	-	5,468	5,468	-	-	-	-	-	5,468	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 55,814	\$ 5,468	\$ 61,282	\$ 522,512	\$ -	\$ -	\$ -	\$ -	\$ 583,794	