

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

08/11/16

Date

Marin

Court

FY 2015 – 2016 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin
Court

FY2015 – 2016 Q4
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Marin

Court

FY 2015 – 2016 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)	105.10	102.10	99.10	95.10	101.10

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 June									
Fiscal Year 2015/16									
	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	\$ (689,455)	\$ 607,047	\$ 0				\$ 85,035	\$ 2,627	\$ 94,614
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 0
Trust							\$ (66,711)	\$ (66,711)	\$ (85,861)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County									
Cash Outside of the JCC									
Cash Equivalents	\$ 2,178,978						\$ 5,227,019	\$ 7,405,997	\$ 6,731,512
Total Cash and Cash Equivalents	\$ 1,507,268	\$ 607,047	\$ 0				\$ 5,243,343	\$ 7,357,658	\$ 6,758,010
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 4,197	\$ 365					\$ 0	\$ 4,562	\$ 2,864
Accounts Receivable - General									
Dishonored Checks	\$ 0							\$ 0	\$ 24,770
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 90,651						\$ 0	\$ 90,651	\$ 79,677
Due From Other Governments	\$ 28,000	\$ 5,516					\$ 16,516	\$ 50,032	\$ 72,537
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 132,669	\$ 10,283	\$ 90,651				\$ 0	\$ 233,603	\$ 232,592
Trust Due To/From							\$ 0	\$ 0	\$ 4,122
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,814							\$ 1,814	\$ 7,559
Total Receivables	\$ 257,331	\$ 16,164	\$ 90,651				\$ 16,516	\$ 380,662	\$ 424,121
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	\$ 1,774,599	\$ 623,211	\$ 90,651				\$ 5,259,859	\$ 7,748,319	\$ 7,201,371
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 953,101							\$ 953,101	\$ 228,295
Accounts Payable - General	\$ 42,928		\$ 0				\$ 0	\$ 42,928	\$ 39,034
Due to Other Funds	\$ 0	\$ 0	\$ 90,651				\$ 1,814	\$ 92,465	\$ 91,359
Due to Other Courts									
Due to State	\$ 853							\$ 853	\$ 413
TC145 Liability							\$ 535,633	\$ 535,633	\$ 517,866
Due to Other Governments	\$ 49,456		\$ 0				\$ 0	\$ 49,456	\$ 44,933
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 914							\$ 914	\$ 960
Interest							\$ 126	\$ 126	\$ 18
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,047,253	\$ 0	\$ 90,651				\$ 537,574	\$ 1,675,477	\$ 922,878
Civil							\$ 4,221,380	\$ 4,221,380	\$ 4,077,305
Criminal							\$ 372,048	\$ 372,048	\$ 276,620
Unreconciled - Civil and Criminal							\$ 6,123	\$ 6,123	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 16,541	\$ 16,541	\$ 16,896
Miscellaneous Trust									
Total Trust Deposits							\$ 4,616,092	\$ 4,616,092	\$ 4,378,694
Accrued Payroll	\$ 367,846							\$ 367,846	\$ 311,174
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ (1,268)							\$ (1,268)	\$ 0
Total Payroll Liabilities	\$ 366,578							\$ 366,578	\$ 311,174
Revenue Collected in Advance	\$ 0							\$ 0	\$ 870,000
Liabilities For Deposits	\$ 40,069						\$ 94,775	\$ 134,844	\$ 134,844
Jury Fees - Non-Interest							\$ 11,158	\$ 11,158	\$ 125
Fees - Partial Payment & Overpayment							\$ 256	\$ 256	\$ 190
Uncleared Collections	\$ 0						\$ 5	\$ 5	\$ (329)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 40,069						\$ 106,193	\$ 146,263	\$ 1,004,830
Total Liabilities	\$ 1,453,900	\$ 0	\$ 90,651				\$ 5,259,859	\$ 6,804,409	\$ 6,617,577
Total Fund Balance	\$ 320,699	\$ 623,211	\$ 0					\$ 943,910	\$ 583,794
Total Liabilities and Fund Balance	\$ 1,774,599	\$ 623,211	\$ 90,651				\$ 5,259,859	\$ 7,748,319	\$ 7,201,371

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 2015/16							2014/15				
	Governmental Funds				Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
General	Special Revenue		Grant									
		Non-Grant	Grant									
REVENUES												
State Financing Sources												
Trial Court Trust Fund	\$ 12,447,906	\$ 119,211						\$ 12,567,117	\$ 12,225,169	\$ 13,198,685	\$ 13,150,907	
Improvement and Modernization Fund	\$ 34,077						\$ 34,077	\$ 34,076	\$ 34,076	\$ 34,076	\$ 34,076	
Judges' Compensation (45.25)												
Court Interpreter (45.45)	\$ 371,680						\$ 371,680	\$ 490,000	\$ 490,655	\$ 500,000	\$ 500,000	
Civil Coordination Reimbursement (45.55)	\$ 136,398						\$ 136,398	\$ 131,615	\$ 133,215	\$ 124,815	\$ 124,815	
MOU Reimbursements (45.10 and General)	\$ 644,512						\$ 644,512	\$ 644,512	\$ 644,512	\$ 644,512	\$ 644,512	
Other Miscellaneous												
	\$ 13,634,573	\$ 119,211					\$ 13,753,784	\$ 13,525,372	\$ 14,501,143	\$ 14,454,310	\$ 14,454,310	
Grants												
AB 1058 Commissioner/Facilitator			\$ 278,278					\$ 276,278	\$ 270,813	\$ 260,308	\$ 328,844	
Other Judicial Council Grants			\$ 25,139					\$ 25,139	\$ 18,441	\$ 10,085	\$ 20,272	
Non-Judicial Council Grants	\$ 5,000						\$ 5,000	\$ 5,000				
	\$ 5,000		\$ 301,417				\$ 306,417	\$ 289,254	\$ 270,393	\$ 349,116	\$ 349,116	
Other Financing Sources												
Interest Income	\$ 12,544	\$ 1,276					\$ 13,820	\$ 12,000	\$ 7,204	\$ 7,050	\$ 7,050	
Investment Income												
Donations												
Local Fees	\$ 306,825	\$ 48,720					\$ 355,546	\$ 403,500	\$ 417,734	\$ 415,000	\$ 415,000	
Non-Fee Revenues	\$ 2,335	\$ 21,504					\$ 23,839	\$ 28,500	\$ 30,924	\$ 23,000	\$ 23,000	
Enhanced Collections												
Escheatment												
Prior Year Revenue												
County Program - Restricted		\$ 16,342					\$ 16,342	\$ 17,500	\$ 17,628	\$ 16,000	\$ 16,000	
Reimbursement Other	\$ 36,306						\$ 36,306	\$ 33,200	\$ 78,697	\$ 72,216	\$ 72,216	
Sale of Fixed Assets												
Other Miscellaneous	\$ 27,721						\$ 27,721	\$ 28,000	\$ 3,958	\$ 2,900	\$ 2,900	
	\$ 385,732	\$ 87,843					\$ 473,574	\$ 520,700	\$ 556,144	\$ 536,166	\$ 536,166	
Total Revenues	\$ 14,025,304	\$ 207,054	\$ 301,417				\$ 14,533,778	\$ 14,335,326	\$ 15,327,680	\$ 15,339,992	\$ 15,339,992	
EXPENDITURES												
Personal Services												
Salaries - Permanent	\$ 7,156,591	\$ 55,192	\$ 198,496				\$ 7,410,280	\$ 7,337,401	\$ 7,887,154	\$ 7,818,136	\$ 7,818,136	
Temp Help	\$ 115,178						\$ 115,178	\$ 113,923	\$ 27,308	\$ 24,170	\$ 24,170	
Overtime	\$ 18,745						\$ 18,745	\$ 22,000	\$ 13,223	\$ 12,500	\$ 12,500	
Staff Benefits	\$ 3,958,690	\$ 24,363	\$ 68,041				\$ 4,049,093	\$ 4,333,400	\$ 4,057,325	\$ 4,255,870	\$ 4,255,870	
	\$ 11,249,204	\$ 79,555	\$ 264,538				\$ 11,693,296	\$ 11,806,724	\$ 11,985,010	\$ 12,110,676	\$ 12,110,676	
Operating Expenses and Equipment												
General Expense	\$ 211,756		\$ 2,130				\$ 213,887	\$ 276,200	\$ 219,975	\$ 221,066	\$ 221,066	
Printing	\$ 25,141						\$ 25,141	\$ 49,000	\$ 47,392	\$ 46,000	\$ 46,000	
Telecommunications	\$ 18,050						\$ 18,050	\$ 18,500	\$ 17,928	\$ 18,500	\$ 18,500	
Postage	\$ 115,121						\$ 115,121	\$ 117,000	\$ 96,330	\$ 98,000	\$ 98,000	
Insurance	\$ 3,184						\$ 3,184	\$ 4,000	\$ 3,670	\$ 3,671	\$ 3,671	
In-State Travel	\$ 12,258		\$ 1,468				\$ 13,726	\$ 13,000	\$ 9,619	\$ 12,500	\$ 12,500	
Out-of-State Travel												
Training	\$ 22,719						\$ 22,719	\$ 32,000	\$ 13,961	\$ 13,836	\$ 13,836	
Security Services									\$ 9,471	\$ 9,471	\$ 9,471	
Facility Operations	\$ 172,511						\$ 172,511	\$ 274,900	\$ 176,567	\$ 176,568	\$ 176,568	
Utilities												
Contracted Services	\$ 308,011		\$ 25,139				\$ 333,150	\$ 347,491	\$ 252,818	\$ 263,163	\$ 263,163	
Consulting and Professional Services	\$ 570						\$ 570	\$ 1,800	\$ 1,970	\$ 1,900	\$ 1,900	
Information Technology	\$ 673,506	\$ 26,800	\$ 389				\$ 700,695	\$ 925,534	\$ 1,186,875	\$ 1,235,053	\$ 1,235,053	
Major Equipment	\$ 7,555						\$ 7,555	\$ 8,000	\$ 151,595	\$ 151,652	\$ 151,652	
Other Items of Expense												
	\$ 1,570,381	\$ 26,800	\$ 29,126				\$ 1,626,307	\$ 2,067,425	\$ 2,188,160	\$ 2,251,380	\$ 2,251,380	
Special Items of Expense												
Grand Jury												
Jury Costs	\$ 84,055						\$ 84,055	\$ 84,000	\$ 96,294	\$ 90,416	\$ 90,416	
Judgements, Settlements and Claims												
Debt Service												
Other	\$ 870,000						\$ 870,000	\$ 500,000	\$ 875,000	\$ 675,000	\$ 675,000	
Capital Costs												
Internal Cost Recovery	\$ (52,908)		\$ 52,908				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment												
	\$ 901,148		\$ 52,908				\$ 954,055	\$ 584,000	\$ 971,294	\$ 765,416	\$ 765,416	
Total Expenditures	\$ 13,720,733	\$ 106,355	\$ 346,572				\$ 14,173,659	\$ 14,458,149	\$ 15,144,464	\$ 15,127,472	\$ 15,127,472	
Excess (Deficit) of Revenues Over Expenditures	\$ 304,572	\$ 100,699	\$ (45,155)				\$ 360,116	\$ (122,823)	\$ 183,215	\$ 212,120	\$ 212,120	
Operating Transfers In (Out)	\$ (45,155)		\$ 45,155				\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)												
Beginning Balance (Deficit)	\$ 61,282	\$ 522,512	\$ 0				\$ 583,794	\$ 583,794	\$ 400,579	\$ 400,579	\$ 400,579	
Ending Balance (Deficit)	\$ 320,699	\$ 623,211	\$ 0				\$ 943,910	\$ 460,971	\$ 583,794	\$ 612,699	\$ 612,699	

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

	For the month ended June									
	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	\$ 3,934,588	\$ 143,247					\$ 4,077,834	\$ 4,132,545	\$ 4,069,675	\$ 4,101,147
Traffic & Other Infractions	\$ 892,616	\$ 2,677					\$ 895,293	\$ 854,471	\$ 807,446	\$ 805,633
Other Criminal Cases	\$ 532,256	\$ 46,189					\$ 578,445	\$ 765,954	\$ 691,268	\$ 795,881
Civil	\$ 1,639,192	\$ 75					\$ 1,639,267	\$ 1,474,506	\$ 1,729,018	\$ 1,777,815
Family & Children Services	\$ 672,333	\$ 5,104					\$ 677,437	\$ 777,217	\$ 825,949	\$ 845,738
Probate, Guardianship & Mental Health Services	\$ 351,514						\$ 351,514	\$ 365,328	\$ 299,142	\$ 332,157
Juvenile Dependency Services		\$ 5,752					\$ 5,752			
Juvenile Delinquency Services		\$ 6,950					\$ 6,950	\$ 6,000	\$ 5,950	\$ 5,500
Other Court Operations	\$ 79,383	\$ 30,438					\$ 109,821	\$ 336,578	\$ 169,745	\$ 180,372
Court Interpreters	\$ 333,793	\$ 89,163					\$ 422,955	\$ 430,009	\$ 474,277	\$ 397,346
Jury Services	\$ 178,001		\$ 84,055				\$ 262,056	\$ 165,509	\$ 274,155	\$ 270,305
Security									\$ 9,471	\$ 9,471
Trial Court Operations Program	\$ 8,613,675	\$ 329,594	\$ 84,055				\$ 9,027,324	\$ 9,308,117	\$ 9,356,097	\$ 9,521,365
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 463,420	\$ 753					\$ 464,173	\$ 378,990	\$ 415,597	\$ 421,784
Fiscal Services	\$ 622,404	\$ 61,810	\$ 870,000				\$ 1,554,215	\$ 1,178,960	\$ 1,621,178	\$ 1,419,974
Human Resources	\$ 1,050,100	\$ 58,873					\$ 1,108,973	\$ 1,036,489	\$ 916,699	\$ 915,908
Business & Facilities Services		\$ 436,044					\$ 436,044	\$ 589,100	\$ 419,068	\$ 413,339
Information Technology	\$ 843,697	\$ 739,233					\$ 1,582,930	\$ 1,966,493	\$ 2,415,826	\$ 2,435,102
Court Administration Program	\$ 2,979,622	\$ 1,296,713	\$ 870,000				\$ 5,146,334	\$ 5,150,032	\$ 5,788,368	\$ 5,606,107
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 11,593,296	\$ 1,626,307	\$ 954,055				\$ 14,173,659	\$ 14,458,149	\$ 15,144,464	\$ 15,127,472

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	9,613	387	10,000	-	-	-	-	-	10,000	
Restricted	-	-	-	623,211	-	-	-	-	623,211	
Committed	285,054	-	285,054	-	-	-	-	-	285,054	
Assigned	-	25,645	25,645	-	-	-	-	-	25,645	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 294,667	\$ 26,032	\$ 320,699	\$ 623,211	\$ -	\$ -	\$ -	\$ -	\$ 943,910	