

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

11/14/16
Date

Marin

Court

FY 2016 – 2017 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin
Court

FY2016 – 2017 Q1
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Marin
 Court

FY 2016 – 2017 Q1
 Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	108.10	100.10			

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 September							
	Fiscal Year 2016/17							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	\$ (537,672)	\$ 651,912	\$ (24,084)			\$ 100,222	\$ 190,378	\$ 187,713
Payroll	\$ 0						\$ 0	\$ (6,684)
Jury	\$ 0						\$ 0	\$ 0
Revolving	\$ 15,000						\$ 15,000	\$ 15,000
Other								
Distribution								
Civil Filing Fees						\$ 0	\$ 0	\$ 0
Trust						\$ (58,707)	\$ (58,707)	\$ (145,304)
Credit Card								
Cash on Hand	\$ 2,745						\$ 2,745	\$ 2,745
Cash with County								
Cash Outside of the JCC								
Cash Equivalents	\$ 4,021,049					\$ 5,272,461	\$ 9,293,511	\$ 9,028,614
Total Cash and Cash Equivalents	\$ 3,501,122	\$ 651,912	\$ (24,084)			\$ 5,313,977	\$ 9,442,927	\$ 9,082,085
Short-Term Investment								
Investments								
Total Investments								
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	\$ 63,098	\$ 0				\$ 16,516	\$ 79,614	\$ 16,516
Due From Other Courts						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 24,084				\$ 24,084	\$ 29,294
Trust Due To/From								\$ 4,122
Distribution Due To/From								
Civil Filing Fee Due To/From								
General Due To/From	\$ 0						\$ 0	\$ 51
Total Receivables	\$ 63,098	\$ 0	\$ 24,084			\$ 16,516	\$ 103,698	\$ 49,984
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	\$ 3,574,220	\$ 651,912	\$ 0			\$ 5,330,493	\$ 9,556,626	\$ 9,142,068
LIABILITIES AND FUND BALANCES								
Accrued Liabilities	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 6,559		\$ 0			\$ 0	\$ 6,559	\$ 0
Due to Other Funds	\$ 0	\$ 0	\$ 0			\$ 0	\$ 0	\$ 4,173
Due to Other Courts								
Due to State	\$ 0						\$ 0	\$ 0
TC145 Liability						\$ 521,806	\$ 521,806	\$ 493,928
Due to Other Governments	\$ 0		\$ 0			\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency								
Due to Other Public Agencies								
Sales and Use Tax	\$ 1,028						\$ 1,028	\$ 1,077
Interest						\$ 871	\$ 871	\$ 60
Miscellaneous Accts. Pay. and Accrued Liab.								
Total Accounts Payable and Accrued Liab.	\$ 7,587	\$ 0	\$ 0			\$ 522,677	\$ 530,264	\$ 499,238
Civil						\$ 4,240,534	\$ 4,240,534	\$ 4,089,048
Criminal						\$ 435,452	\$ 435,452	\$ 236,865
Unreconciled - Civil and Criminal						\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC								
Trust Interest Payable						\$ 17,786	\$ 17,786	\$ 16,967
Miscellaneous Trust								
Total Trust Deposits						\$ 4,701,645	\$ 4,701,645	\$ 4,350,753
Accrued Payroll	\$ 0						\$ 0	\$ 0
Benefits Payable	\$ 56,309						\$ 56,309	\$ 0
Deferred Compensation Payable	\$ 0						\$ 0	\$ 0
Deductions Payable	\$ 1,925						\$ 1,925	\$ 0
Payroll Clearing	\$ 0						\$ 0	\$ 0
Total Payroll Liabilities	\$ 58,235						\$ 58,235	\$ 0
Revenue Collected in Advance								\$ 0
Liabilities For Deposits	\$ 40,069					\$ 94,775	\$ 134,844	\$ 134,844
Jury Fees - Non-Interest						\$ 11,140	\$ 11,140	\$ 826
Fees - Partial Payment & Overpayment						\$ 256	\$ 256	\$ 190
Uncleared Collections	\$ 0					\$ 0	\$ 0	\$ 55
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 40,069					\$ 106,170	\$ 146,240	\$ 135,915
Total Liabilities	\$ 105,891	\$ 0	\$ 0			\$ 5,330,493	\$ 5,436,384	\$ 4,985,906
Total Fund Balance	\$ 3,468,329	\$ 651,912	\$ 0				\$ 4,120,242	\$ 4,156,163
Total Liabilities and Fund Balance	\$ 3,574,220	\$ 651,912	\$ 0			\$ 5,330,493	\$ 9,556,626	\$ 9,142,068

**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 September											
Fiscal Year 2016/17										2015/16	
	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	\$ 5,854,499	\$ 19,425					\$ 5,873,924	\$ 12,102,098	\$ 5,942,202	\$ 12,225,169	\$ 34,076
Improvement and Modernization Fund								\$ 34,076			
Judges' Compensation (45.25)											
Court Interpreter (45.45)	\$ 106,817						\$ 106,817	\$ 370,000	\$ 91,101	\$ 490,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ (3,041)						\$ (3,041)	\$ 135,815	\$ 7,605	\$ 131,615	
Other Miscellaneous								\$ 644,512		\$ 644,512	
	\$ 5,958,275	\$ 19,425					\$ 5,977,700	\$ 13,286,501	\$ 6,040,908	\$ 13,525,372	
Grants											
AB 1058 Commissioner/Facilitator			\$ 22,903				\$ 22,903	\$ 266,498		\$ 270,813	
Other Judicial Council Grants								\$ 14,878		\$ 18,441	
Non-Judicial Council Grants	\$ 5,000						\$ 5,000	\$ 10,000			
	\$ 5,000		\$ 22,903				\$ 27,903	\$ 291,376		\$ 289,254	
Other Financing Sources											
Interest Income	\$ 996	\$ 53					\$ 1,049	\$ 5,000	\$ 84	\$ 12,000	
Investment Income											
Donations											
Local Fees	\$ 25,462	\$ 5,449					\$ 30,911	\$ 357,500	\$ 56,290	\$ 403,500	
Non-Fee Revenues		\$ 1,926					\$ 1,926	\$ 25,000	\$ 4,157	\$ 28,500	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 1,849					\$ 1,849	\$ 16,000	\$ 1,516	\$ 17,500	
Reimbursement Other	\$ 2,188						\$ 2,188	\$ 30,000	\$ 6,980	\$ 33,200	
Sale of Fixed Assets											
Other Miscellaneous	\$ 260						\$ 260	\$ 3,000	\$ 24,695	\$ 26,000	
	\$ 28,906	\$ 9,276					\$ 38,183	\$ 436,500	\$ 93,722	\$ 520,700	
Total Revenues	\$ 5,992,181	\$ 28,701	\$ 22,903				\$ 6,043,786	\$ 14,014,377	\$ 6,134,630	\$ 14,335,326	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 1,663,726		\$ 14,749				\$ 1,678,476	\$ 7,320,985	\$ 1,540,190	\$ 7,337,401	
Temp Help	\$ 33,560						\$ 33,560	\$ 211,000	\$ 19,873	\$ 113,923	
Overtime	\$ 3,660						\$ 3,660	\$ 20,000	\$ 3,039	\$ 22,000	
Staff Benefits	\$ 894,296		\$ 4,336				\$ 898,632	\$ 4,405,449	\$ 830,378	\$ 4,333,400	
	\$ 2,595,243		\$ 19,086				\$ 2,614,329	\$ 11,957,434	\$ 2,393,479	\$ 11,806,724	
Operating Expenses and Equipment											
General Expense	\$ 34,040						\$ 34,040	\$ 244,300	\$ 50,300	\$ 276,200	
Printing	\$ 8,317						\$ 8,317	\$ 40,000	\$ 1,280	\$ 49,000	
Telecommunications	\$ 2,972						\$ 2,972	\$ 18,500	\$ 2,983	\$ 18,500	
Postage	\$ 22,358						\$ 22,358	\$ 115,000	\$ 26,347	\$ 117,000	
Insurance								\$ 3,500		\$ 4,000	
In-State Travel	\$ 3,598						\$ 3,598	\$ 27,000	\$ 1,692	\$ 13,000	
Out-of-State Travel											
Training	\$ 9,831						\$ 9,831	\$ 33,500	\$ 1,505	\$ 32,000	
Security Services											
Facility Operations	\$ 56,343						\$ 56,343	\$ 308,236		\$ 274,900	
Utilities											
Contracted Services	\$ 62,196						\$ 62,196	\$ 378,600	\$ 44,528	\$ 347,491	
Consulting and Professional Services	\$ 355						\$ 355	\$ 1,400	\$ 110	\$ 1,800	
Information Technology	\$ 47,231						\$ 47,231	\$ 888,619	\$ 23,027	\$ 925,534	
Major Equipment								\$ 14,000		\$ 8,000	
Other Items of Expense											
	\$ 247,239						\$ 247,239	\$ 2,072,655	\$ 151,773	\$ 2,067,425	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 5,886						\$ 5,886	\$ 90,000	\$ 17,008	\$ 84,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 0						\$ 0		\$ 0	\$ 500,000	
Capital Costs											
Internal Cost Recovery	\$ (3,817)		\$ 3,817				\$ 0	\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ 2,069		\$ 3,817				\$ 5,886	\$ 90,000	\$ 17,008	\$ 584,000	
Total Expenditures	\$ 2,844,551		\$ 22,903				\$ 2,867,454	\$ 14,120,089	\$ 2,562,261	\$ 14,458,149	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,147,630	\$ 28,701	\$ 0				\$ 3,176,332	\$ (105,712)	\$ 3,572,369	\$ (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)	\$ 3,468,329	\$ 651,912	\$ 0				\$ 4,120,242	\$ 838,198	\$ 4,156,163	\$ 460,971	

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

For the month ended September										
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	\$ 935,455	\$ 27,831				\$ 0	\$ 963,287	\$ 4,241,514	\$ 798,390	\$ 4,132,545
Traffic & Other Infractions	\$ 181,624	\$ 1,620					\$ 183,244	\$ 984,023	\$ 180,960	\$ 854,471
Other Criminal Cases	\$ 113,735	\$ 6,625					\$ 120,360	\$ 478,514	\$ 122,444	\$ 765,954
Civil	\$ 347,459						\$ 347,459	\$ 1,717,377	\$ 328,407	\$ 1,474,506
Family & Children Services	\$ 166,711	\$ 355				\$ 0	\$ 167,066	\$ 732,871	\$ 135,027	\$ 777,217
Probate, Guardianship & Mental Health Services	\$ 85,203						\$ 85,203	\$ 376,707	\$ 62,011	\$ 365,328
Juvenile Dependency Services		\$ 0					\$ 0	\$ 6,000	\$ 1,000	
Juvenile Delinquency Services		\$ 1,600					\$ 1,600	\$ 12,000	\$ 1,500	\$ 6,000
Other Court Operations	\$ 37,844	\$ 4,734					\$ 42,578	\$ 182,508	\$ 23,364	\$ 336,578
Court Interpreters	\$ 79,163	\$ 24,509					\$ 103,672	\$ 551,474	\$ 83,788	\$ 430,009
Jury Services	\$ 34,300		\$ 5,886				\$ 40,186	\$ 261,186	\$ 43,217	\$ 165,509
Security										
Trial Court Operations Program	\$ 1,981,495	\$ 67,274	\$ 5,886			\$ 0	\$ 2,054,655	\$ 9,544,174	\$ 1,780,106	\$ 9,308,117
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 133,169						\$ 133,169	\$ 533,990	\$ 164,386	\$ 378,990
Fiscal Services	\$ 152,655	\$ 8,487	\$ 0				\$ 161,143	\$ 696,078	\$ 137,002	\$ 1,178,960
Human Resources	\$ 179,419	\$ 7,005					\$ 186,424	\$ 951,380	\$ 203,596	\$ 1,036,489
Business & Facilities Services		\$ 106,001					\$ 106,001	\$ 617,736	\$ 62,607	\$ 589,100
Information Technology	\$ 167,591	\$ 58,472					\$ 226,063	\$ 1,776,731	\$ 214,564	\$ 1,966,493
Court Administration Program	\$ 632,834	\$ 179,965	\$ 0				\$ 812,799	\$ 4,575,915	\$ 782,155	\$ 5,150,032
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,614,329	\$ 247,239	\$ 5,886			\$ 0	\$ 2,867,454	\$ 14,120,089	\$ 2,562,261	\$ 14,458,149