


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



Date

Marin
Court

FY 2014 – 2015 Q1
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin
Court

FY2014 – 2014 Q1
Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Marin
 Court

FY 2014 – 2015 Q1
 Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)				
Court Employee Positions (FTEs)	114.70			
	119.70			

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 2014/15									
	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	\$ (617,473)	\$ 439,109	\$ 47,582				\$ 1,414,392	\$ 1,283,610	\$ 977,699
Payroll	\$ 0							\$ 0	\$ (498)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution							\$ 0	\$ 0	\$ (99)
Civil Filing Fees							\$ (115,808)	\$ (115,808)	\$ (98,358)
Trust									
Credit Card								\$ 2,745	\$ 2,745
Cash on Hand	\$ 2,745								
Cash with County									
Cash Outside of the AOC									
Total Cash	\$ (599,728)	\$ 439,109	\$ 47,582				\$ 1,298,584	\$ 1,186,547	\$ 898,489
Short Term Investment	\$ 3,773,020						\$ 442,408	\$ 4,215,428	\$ 5,422,482
Investment in Financial Institution							\$ 442,408	\$ 4,215,428	\$ 7,022,482
Total Investments	\$ 3,773,020						\$ 442,408	\$ 4,215,428	\$ 7,022,482
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks	\$ 0							\$ 0	\$ 0
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 142,561						\$ 0	\$ 142,561	\$ 0
Due From Other Governments	\$ 0	\$ 0					\$ 16,516	\$ 16,516	\$ 7,027
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 5,672	\$ 0	\$ 44,830					\$ 50,503	\$ 108,143
Trust Due To/From									
Distribution Due To/From									\$ 0
Civil Filing Fee Due To/From	\$ 447							\$ 447	\$ 366
General Due To/From									
Total Receivables	\$ 148,680	\$ 0	\$ 44,830				\$ 16,516	\$ 210,027	\$ 115,536
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	\$ 3,341,212	\$ 439,109	\$ 92,412				\$ 1,757,508	\$ 5,630,242	\$ 8,068,938
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0						\$ 0	\$ 0	\$ 0
Accounts Payable - General	\$ 3,048						\$ 447	\$ 3,048	\$ 12,191
Due to Other Funds	\$ 50,148	\$ 0	\$ 92,412					\$ 143,008	\$ 366
Due to Other Courts									
Due to State	\$ 0						\$ 530,340	\$ 530,340	\$ 502,490
TC145 Liability							\$ 0	\$ 0	\$ 43,600
Due to Other Governments	\$ 0		\$ 0						
AB145 Due to Other Government Agency									
Due to Other Public Agencies								\$ 629	\$ 675
Sales and Use Tax	\$ 629						\$ 103	\$ 103	\$ 122
Interest									
Miscellaneous Accts. Pay. and Accrued Liab.							\$ 530,890	\$ 677,129	\$ 559,445
Total Accounts Payable and Accrued Liab.	\$ 53,826	\$ 0	\$ 92,412						
Civil							\$ 573,118	\$ 573,118	\$ 645,371
Criminal							\$ 530,988	\$ 530,988	\$ 274,730
Unreconciled - Civil and Criminal							\$ 7,773	\$ 7,773	\$ 7,773
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 17,361	\$ 17,361	\$ 16,923
Miscellaneous Trust									
Total Trust Deposits							\$ 1,129,240	\$ 1,129,240	\$ 944,797
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 0							\$ 0	\$ 1,600,000
Deferred Compensation Payable	\$ (978)							\$ (978)	\$ 0
Deductions Payable	\$ 980							\$ 980	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 1							\$ 1	\$ 1,600,000
Revenue Collected in Advance							\$ 94,775	\$ 128,293	\$ 118,589
Liabilities For Deposits	\$ 33,518						\$ 2,463	\$ 2,463	\$ 2,625
Jury Fees - Non-Interest							\$ 140	\$ 140	\$ 0
Fees - Partial Payment & Overpayment								\$ 34	\$ 0
Uncleared Collections	\$ 34								
Other Miscellaneous Liabilities							\$ 97,378	\$ 130,830	\$ 121,214
Total Other Liabilities	\$ 33,552								
Total Liabilities	\$ 87,379	\$ 0	\$ 92,412				\$ 1,757,508	\$ 1,937,299	\$ 3,225,456
Total Fund Balance	\$ 3,253,834	\$ 439,109	\$ 0					\$ 3,692,943	\$ 4,843,482
Total Liabilities and Fund Balance	\$ 3,341,212	\$ 439,109	\$ 92,412				\$ 1,757,508	\$ 5,630,242	\$ 8,068,938

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 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						
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 6,336,563	\$ 20,146					\$ 6,356,709	\$ 12,948,938	\$ 5,541,562	\$ 13,428,095
Improvement and Modernization Fund								\$ 34,076	\$ 0	\$ 42,261
Judges' Compensation (45.25)	\$ 106,843						\$ 106,843	\$ 465,500	\$ 103,891	\$ 465,400
Court Interpreter (45.45)								\$ 138,715	\$ 17,253	\$ 145,915
Civil Coordination Reimbursement (45.55)	\$ 13,237						\$ 13,237	\$ 644,512	\$ 644,512	\$ 644,512
MOU Reimbursements (45.10 and General)										
Other Miscellaneous										
	\$ 6,456,643	\$ 20,146					\$ 6,476,789	\$ 14,231,741	\$ 5,662,706	\$ 14,726,183
Grants										
AB 1058 Commissioner/Facilitator			\$ 32,693				\$ 32,693	\$ 328,844	\$ 56,271	\$ 373,311
Other AOC Grants								\$ 20,272		\$ 20,376
Non-AOC Grants			\$ 32,693				\$ 32,693	\$ 349,116	\$ 56,271	\$ 393,687
Other Financing Sources										
Interest Income	\$ 446	\$ 3					\$ 449		\$ 1,239	\$ 11,940
Investment Income										
Donations										
Local Fees	\$ 86,727	\$ 17,094					\$ 103,821	\$ 401,000	\$ 124,863	\$ 394,750
Non-Fee Revenues	\$ 0	\$ 7,449					\$ 7,449	\$ 30,500	\$ 9,611	\$ 39,700
Enhanced Collections										
Escheatment										
Prior Year Revenue							\$ 4,688	\$ 16,000	\$ 4,234	\$ 18,000
County Program - Restricted		\$ 4,688					\$ 8,965	\$ 43,000	\$ 4,278	\$ 17,400
Reimbursement Other	\$ 8,965						\$ 8,965			
Sale of Fixed Assets	\$ 211						\$ 211	\$ 2,500	\$ 804	\$ 2,200
Other Miscellaneous										
	\$ 96,349	\$ 29,235					\$ 125,583	\$ 493,000	\$ 145,028	\$ 483,990
Total Revenues	\$ 6,552,991	\$ 49,381	\$ 32,693				\$ 6,635,064	\$ 15,073,857	\$ 5,664,005	\$ 15,603,860
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 1,638,453		\$ 20,204				\$ 1,658,657	\$ 7,965,915	\$ 1,750,866	\$ 8,530,090
Temp Help	\$ 8,940						\$ 8,940	\$ 18,500	\$ 9,162	\$ 108,000
Overtime	\$ 1,742						\$ 1,742	\$ 11,000	\$ 2,168	\$ 12,000
Staff Benefits	\$ 832,970		\$ 7,040				\$ 840,009	\$ 4,289,375	\$ 888,634	\$ 4,356,007
	\$ 2,482,104		\$ 27,244				\$ 2,509,348	\$ 12,284,790	\$ 2,650,830	\$ 13,006,097
Operating Expenses and Equipment										
General Expense	\$ 49,214						\$ 49,214	\$ 198,950	\$ 43,325	\$ 267,408
Printing	\$ 18,765						\$ 18,765	\$ 46,000	\$ 8,128	\$ 43,900
Telecommunications	\$ 3,027						\$ 3,027	\$ 18,500	\$ 3,076	\$ 18,200
Postage	\$ 15,700						\$ 15,700	\$ 102,000	\$ 23,981	\$ 97,000
Insurance								\$ 4,000		\$ 3,911
In-State Travel	\$ 1,059						\$ 1,059	\$ 15,500	\$ 3,848	\$ 16,100
Out-of-State Travel										
Training	\$ 2,825						\$ 2,825	\$ 7,300	\$ 10,427	\$ 19,975
Security Services	\$ 2,363						\$ 2,363	\$ 9,750	\$ 385	\$ 13,000
Facility Operations	\$ 5,495						\$ 5,495	\$ 148,711	\$ 43,600	\$ 200,890
Utilities										
Contracted Services	\$ 50,125						\$ 50,125	\$ 358,622	\$ 118,595	\$ 530,026
Consulting and Professional Services	\$ 350						\$ 350	\$ 1,400	\$ 385	\$ 1,400
Information Technology	\$ 212,463						\$ 212,463	\$ 1,163,537	\$ 250,064	\$ 1,192,760
Major Equipment								\$ 183,262	\$ 67,940	\$ 283,000
Other Items of Expense										
	\$ 361,406						\$ 361,406	\$ 2,257,532	\$ 573,369	\$ 2,687,569
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 21,946						\$ 21,946	\$ 88,500	\$ 30,445	\$ 90,400
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 450,000						\$ 450,000	\$ 240,000		\$ 2,068,000
Capital Costs										
Internal Cost Recovery	\$ (5,449)		\$ 5,449				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment			\$ 5,449				\$ 471,946	\$ 328,500	\$ 30,445	\$ 2,156,400
	\$ 466,498		\$ 5,449				\$ 466,498	\$ 328,500	\$ 30,445	\$ 2,156,400
Total Expenditures	\$ 3,310,008		\$ 32,693				\$ 3,342,700	\$ 14,870,822	\$ 3,254,644	\$ 17,850,066
Excess (Deficit) of Revenues Over Expenditures	\$ 3,242,984	\$ 49,381	\$ 0				\$ 3,292,364	\$ 203,035	\$ 2,609,361	\$ (2,246,206)
Operating Transfers In (Out)								\$ 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)	\$ 3,253,834	\$ 439,109	\$ 0				\$ 3,692,943	\$ 603,614	\$ 4,843,462	\$ (12,086)

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

For the month ended September										
Fiscal Year 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	\$ 832,554	\$ 29,096			\$ 0		\$ 861,650	\$ 4,297,475	\$ 957,383	\$ 4,457,766
Traffic & Other Infractions	\$ 153,031	\$ 5,364					\$ 158,395	\$ 814,492	\$ 197,956	\$ 927,514
Other Criminal Cases	\$ 141,898	\$ 14,620					\$ 156,518	\$ 800,960	\$ 134,679	\$ 689,963
Civil	\$ 352,625	\$ 450					\$ 353,075	\$ 1,787,131	\$ 407,151	\$ 1,959,158
Family & Children Services	\$ 168,125	\$ 3,445			\$ 0		\$ 171,570	\$ 881,800	\$ 185,672	\$ 1,026,158
Probate, Guardianship & Mental Health Services	\$ 67,816	\$ 0					\$ 67,816	\$ 333,015	\$ 69,456	\$ 340,154
Juvenile Dependency Services		\$ 1,000					\$ 1,000	\$ 3,500	\$ 1,000	\$ 4,500
Other Court Operations	\$ 30,172	\$ 6,365					\$ 36,537	\$ 183,690	\$ 47,384	\$ 247,856
Court Interpreters	\$ 106,043	\$ 8,577	\$ 21,946				\$ 114,620	\$ 486,606	\$ 115,175	\$ 577,759
Jury Services	\$ 35,918	\$ 0					\$ 57,864	\$ 282,262	\$ 71,552	\$ 288,726
Security		\$ 2,363					\$ 2,363	\$ 9,750		\$ 13,000
	\$ 1,888,182	\$ 71,280	\$ 21,946		\$ 0		\$ 1,981,408	\$ 9,880,681	\$ 2,187,408	\$ 10,532,574
Trial Court Operations Program										
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 87,079	\$ 630					\$ 87,709	\$ 430,703	\$ 80,885	\$ 430,793
Fiscal Services	\$ 152,620	\$ 9,597	\$ 450,000				\$ 612,217	\$ 983,468	\$ 166,781	\$ 2,882,763
Human Resources	\$ 171,329	\$ 7,197					\$ 178,526	\$ 810,232	\$ 185,441	\$ 1,042,824
Business & Facilities Services		\$ 51,760					\$ 51,760	\$ 393,711	\$ 91,189	\$ 382,801
Information Technology	\$ 210,138	\$ 220,942					\$ 431,080	\$ 2,372,027	\$ 542,931	\$ 2,579,312
Court Administration Program	\$ 621,166	\$ 290,126	\$ 450,000				\$ 1,361,292	\$ 4,990,141	\$ 1,067,236	\$ 7,317,493
Expenditures Not Distributed or Posted to a Program							\$ 0		\$ 0	\$ 0
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,509,348	\$ 361,406	\$ 471,946		\$ 0		\$ 3,342,700	\$ 14,870,822	\$ 3,254,644	\$ 17,850,066