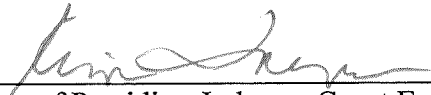


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

7/13/15

\_\_\_\_\_  
Date

\_\_\_\_\_  
Marin

Court

\_\_\_\_\_  
FY 2014 – 2015 Q2

Fiscal Year and Ending Quarter

# QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin  
Court

FY2014 – 2014 Q2  
Fiscal Year and Ending Quarter

## FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Marin  


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Court

FY 2014 – 2015 Q2  


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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)	119.70	114.70	113.10		

<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 December									
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						
<b>ASSETS</b>									
Operations	\$ (479,646)	\$ 488,171	\$ (74,686)				\$ 64,470	\$ (1,691)	\$ 1,055,742
Payroll	\$ 0							\$ 0	\$ 584
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 517	\$ 517	\$ 0
Trust							\$ (45,119)	\$ (45,119)	\$ (45,485)
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County									
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ (461,901)</b>	<b>\$ 488,171</b>	<b>\$ (74,686)</b>				<b>\$ 19,968</b>	<b>\$ (28,548)</b>	<b>\$ 1,028,586</b>
Short Term Investment	\$ 2,909,206						\$ 1,996,016	\$ 4,905,222	\$ 4,552,711
Investment in Financial Institution									\$ 1,600,000
<b>Total Investments</b>	<b>\$ 2,909,206</b>						<b>\$ 1,996,016</b>	<b>\$ 4,905,222</b>	<b>\$ 6,152,711</b>
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	\$ 3,210	\$ 0					\$ 16,516	\$ 19,726	\$ 21,484
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 1,889	\$ 0	\$ 74,544					\$ 76,433	\$ 5,570
Trust Due To/From									
Distribution Due To/From									\$ 0
Civil Filing Fee Due To/From									\$ 321
General Due To/From	\$ 428							\$ 428	\$ 321
<b>Total Receivables</b>	<b>\$ 5,526</b>	<b>\$ 0</b>	<b>\$ 74,544</b>				<b>\$ 16,516</b>	<b>\$ 96,588</b>	<b>\$ 27,375</b>
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									
Other Assets	\$ 19,240							\$ 19,240	\$ 32,430
<b>Total Other Assets</b>	<b>\$ 19,240</b>							<b>\$ 19,240</b>	<b>\$ 32,430</b>
<b>Total Assets</b>	<b>\$ 2,472,071</b>	<b>\$ 488,171</b>	<b>\$ (142)</b>				<b>\$ 2,032,400</b>	<b>\$ 4,992,501</b>	<b>\$ 7,241,102</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 57,832		\$ 0				\$ 0	\$ 57,832	\$ 5,171
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 428	\$ 428	\$ 321
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 480,379	\$ 480,379	\$ 526,287
Due to Other Governments	\$ 0		\$ 0				\$ 0	\$ 0	\$ 43,600
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,103							\$ 1,103	\$ 1,011
Interest							\$ (153)	\$ (153)	\$ 119
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 58,936</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 480,653</b>	<b>\$ 539,589</b>	<b>\$ 576,511</b>
Civil							\$ 915,810	\$ 915,810	\$ 606,331
Criminal							\$ 514,219	\$ 514,219	\$ 395,280
Unreconciled - Civil and Criminal							\$ 7,773	\$ 7,773	\$ 7,773
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 17,545	\$ 17,545	\$ 17,012
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,455,347</b>	<b>\$ 1,455,347</b>	<b>\$ 1,026,396</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 25							\$ 25	\$ 1,670,857
Deferred Compensation Payable	\$ 115							\$ 115	\$ 0
Deductions Payable	\$ (115)							\$ (115)	\$ 3,407
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 25</b>							<b>\$ 25</b>	<b>\$ 1,674,263</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 40,069						\$ 94,775	\$ 134,844	\$ 118,589
Jury Fees - Non-Interest							\$ 1,435	\$ 1,435	\$ 1,500
Fees - Partial Payment & Overpayment							\$ 190	\$ 190	\$ 32
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 40,069</b>						<b>\$ 96,400</b>	<b>\$ 136,470</b>	<b>\$ 120,121</b>
<b>Total Liabilities</b>	<b>\$ 99,030</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 2,032,400</b>	<b>\$ 2,131,430</b>	<b>\$ 3,397,291</b>
<b>Total Fund Balance</b>	<b>\$ 2,373,042</b>	<b>\$ 488,171</b>	<b>\$ (142)</b>					<b>\$ 2,861,071</b>	<b>\$ 3,843,810</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,472,071</b>	<b>\$ 488,171</b>	<b>\$ (142)</b>				<b>\$ 2,032,400</b>	<b>\$ 4,992,501</b>	<b>\$ 7,241,102</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 December													
Fiscal Year 2014/15													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2013/14			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
<b>REVENUES</b>													
<b>State Financing Sources</b>													
Trial Court Trust Fund	\$ 8,298,134	\$ 49,706					\$ 8,347,840	\$ 12,948,938	\$ 8,414,695	\$ 13,428,095			
Improvement and Modernization Fund								\$ 34,076	\$ 0	\$ 42,261			
Judges' Compensation (45.25)													
Court Interpreter (45.45)	\$ 251,205						\$ 251,205	\$ 465,500	\$ 228,243	\$ 465,400			
Civil Coordination Reimbursement (45.55)	\$ 72,376						\$ 72,376	\$ 138,715	\$ 109,911	\$ 145,915			
MOU Reimbursements (45.10 and General)	\$ 644,512						\$ 644,512	\$ 644,512	\$ 644,512	\$ 644,512			
Other Miscellaneous													
	\$ 9,266,227	\$ 49,706					\$ 9,316,933	\$ 14,231,741	\$ 9,997,361	\$ 14,728,183			
<b>Grants</b>													
AB 1058 Commissioner/Facilitator			\$ 94,699				\$ 94,699	\$ 328,844	\$ 81,188	\$ 373,311			
Other AOC Grants			\$ 10,085				\$ 10,085	\$ 20,272	\$ 10,187	\$ 20,376			
Non-AOC Grants													
			\$ 104,784				\$ 104,784	\$ 349,116	\$ 91,376	\$ 393,687			
<b>Other Financing Sources</b>													
Interest Income	\$ 2,372	\$ 115					\$ 2,487		\$ 4,118	\$ 11,940			
Investment Income													
Donations													
Local Fees	\$ 166,735	\$ 34,707					\$ 201,442	\$ 401,000	\$ 250,911	\$ 394,750			
Non-Fee Revenues	\$ 6,899	\$ 7,449					\$ 14,348	\$ 30,500	\$ 19,752	\$ 39,700			
Enhanced Collections													
Escheatment													
Prior Year Revenue													
County Program - Restricted		\$ 6,466					\$ 6,466	\$ 16,000	\$ 8,427	\$ 18,000			
Reimbursement Other	\$ 18,219						\$ 18,219	\$ 43,000	\$ 9,182	\$ 17,400			
Sale of Fixed Assets													
Other Miscellaneous	\$ 756						\$ 756	\$ 2,500	\$ 942	\$ 2,200			
	\$ 194,981	\$ 48,737					\$ 243,718	\$ 493,000	\$ 293,332	\$ 483,990			
<b>Total Revenues</b>	<b>\$ 9,461,208</b>	<b>\$ 98,443</b>	<b>\$ 104,784</b>				<b>\$ 9,664,435</b>	<b>\$ 15,073,857</b>	<b>\$ 9,782,068</b>	<b>\$ 15,603,860</b>			
<b>EXPENDITURES</b>													
<b>Personal Services</b>													
Salaries - Permanent	\$ 3,729,070		\$ 56,180				\$ 3,785,250	\$ 7,965,915	\$ 4,004,176	\$ 8,530,090			
Temp Help	\$ 13,661						\$ 13,661	\$ 18,500	\$ 45,716	\$ 108,000			
Overtime	\$ 4,673						\$ 4,673	\$ 11,000	\$ 6,027	\$ 12,000			
Staff Benefits	\$ 1,811,531		\$ 22,737				\$ 1,934,267	\$ 4,289,375	\$ 2,009,249	\$ 4,356,007			
	\$ 5,658,935		\$ 78,916				\$ 5,737,851	\$ 12,284,790	\$ 6,065,169	\$ 13,006,097			
<b>Operating Expenses and Equipment</b>													
General Expense	\$ 89,423						\$ 89,423	\$ 198,950	\$ 81,937	\$ 267,408			
Printing	\$ 32,748						\$ 32,748	\$ 46,000	\$ 16,740	\$ 43,900			
Telecommunications	\$ 7,493						\$ 7,493	\$ 18,500	\$ 7,588	\$ 18,200			
Postage	\$ 46,322						\$ 46,322	\$ 102,000	\$ 44,941	\$ 97,000			
Insurance	\$ 3,670						\$ 3,670	\$ 4,000	\$ 3,911	\$ 3,911			
In-State Travel	\$ 2,137		\$ 142				\$ 2,279	\$ 15,500	\$ 6,635	\$ 16,100			
Out-of-State Travel													
Training	\$ 4,465						\$ 4,465	\$ 7,300	\$ 12,067	\$ 19,975			
Security Services	\$ 4,545						\$ 4,545	\$ 9,750	\$ 13,000	\$ 13,000			
Facility Operations	\$ 168,475						\$ 168,475	\$ 148,711	\$ 43,600	\$ 200,890			
Utilities													
Contracted Services	\$ 117,673		\$ 10,085				\$ 127,758	\$ 358,622	\$ 303,750	\$ 530,026			
Consulting and Professional Services	\$ 560						\$ 560	\$ 1,400	\$ 595	\$ 1,400			
Information Technology	\$ 474,346						\$ 474,346	\$ 1,163,537	\$ 465,139	\$ 1,192,760			
Major Equipment	\$ 15,663						\$ 15,663	\$ 183,262	\$ 67,940	\$ 283,000			
Other Items of Expense													
	\$ 967,520		\$ 10,227				\$ 977,747	\$ 2,257,532	\$ 1,054,844	\$ 2,687,569			
<b>Special Items of Expense</b>													
Grand Jury													
Jury Costs	\$ 38,345						\$ 38,345	\$ 88,500	\$ 52,366	\$ 90,400			
Judgements, Settlements and Claims													
Debt Service													
Other	\$ 450,000						\$ 450,000	\$ 240,000	\$ 1,000,000	\$ 2,066,000			
<b>Capital Costs</b>													
Internal Cost Recovery	\$ (15,783)		\$ 15,783				\$ 0	\$ 0	\$ 0	\$ 0			
Prior Year Expense Adjustment													
	\$ 472,562		\$ 15,783				\$ 488,345	\$ 328,500	\$ 1,052,366	\$ 2,156,400			
<b>Total Expenditures</b>	<b>\$ 7,099,016</b>		<b>\$ 104,927</b>				<b>\$ 7,203,943</b>	<b>\$ 14,670,822</b>	<b>\$ 8,172,379</b>	<b>\$ 17,850,066</b>			
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 2,362,192</b>	<b>\$ 98,443</b>	<b>\$ (142)</b>				<b>\$ 2,460,492</b>	<b>\$ 203,035</b>	<b>\$ 1,609,690</b>	<b>\$ (2,246,206)</b>			
<b>Operating Transfers In (Out)</b>								\$ 0	\$ 0	\$ 0			
<b>Fund Balance (Deficit)</b>													
Beginning Balance (Deficit)	\$ 10,850	\$ 389,729	\$ 0				\$ 400,579	\$ 400,579	\$ 2,234,121	\$ 2,234,121			
Ending Balance (Deficit)	\$ 2,373,042	\$ 488,171	\$ (142)				\$ 2,861,071	\$ 603,614	\$ 3,843,810	\$ (12,086)			

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

For the month ended December										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 1,878,291	\$ 89,696				\$ 0	\$ 1,967,987	\$ 4,297,475	\$ 2,156,300	\$ 4,457,786
Traffic & Other Infractions	\$ 354,984	\$ 5,940					\$ 360,924	\$ 814,492	\$ 457,936	\$ 927,514
Other Criminal Cases	\$ 326,165	\$ 17,420					\$ 343,585	\$ 800,960	\$ 314,599	\$ 689,963
Civil	\$ 815,747	\$ 345					\$ 816,092	\$ 1,787,131	\$ 899,989	\$ 1,959,158
Family & Children Services	\$ 393,822	\$ 8,177				\$ 0	\$ 401,999	\$ 881,800	\$ 431,966	\$ 1,026,158
Probate, Guardianship & Mental Health Services	\$ 137,669	\$ 0					\$ 137,669	\$ 333,015	\$ 158,465	\$ 340,154
Juvenile Dependency Services										\$ 0
Juvenile Delinquency Services		\$ 3,200					\$ 3,200	\$ 3,500	\$ 2,000	\$ 4,500
Other Court Operations	\$ 69,276	\$ 13,440					\$ 82,716	\$ 183,690	\$ 117,656	\$ 247,856
Court Interpreters	\$ 243,891	\$ 20,497					\$ 264,388	\$ 486,606	\$ 279,238	\$ 577,759
Jury Services	\$ 82,474	\$ 5,469	\$ 38,345				\$ 126,288	\$ 282,262	\$ 144,546	\$ 288,726
Security		\$ 4,545					\$ 4,545	\$ 9,750		\$ 13,000
Trial Court Operations Program	\$ 4,302,319	\$ 168,729	\$ 38,345			\$ 0	\$ 4,509,393	\$ 9,880,681	\$ 4,962,694	\$ 10,532,574
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 195,357	\$ 1,118					\$ 196,475	\$ 430,703	\$ 188,076	\$ 430,793
Fiscal Services	\$ 359,904	\$ 13,927	\$ 450,000				\$ 823,831	\$ 983,468	\$ 1,380,580	\$ 2,882,763
Human Resources	\$ 397,805	\$ 14,267					\$ 412,072	\$ 810,232	\$ 465,685	\$ 1,042,824
Business & Facilities Services		\$ 278,943					\$ 278,943	\$ 393,711	\$ 132,871	\$ 382,801
Information Technology	\$ 482,466	\$ 500,764					\$ 983,229	\$ 2,372,027	\$ 1,042,472	\$ 2,578,312
Court Administration Program	\$ 1,435,532	\$ 809,018	\$ 450,000				\$ 2,694,550	\$ 4,990,141	\$ 3,209,684	\$ 7,317,493
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 5,737,851</b>	<b>\$ 977,747</b>	<b>\$ 488,345</b>			<b>\$ 0</b>	<b>\$ 7,203,943</b>	<b>\$ 14,870,822</b>	<b>\$ 8,172,379</b>	<b>\$ 17,850,066</b>