


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

9/15/11
Date

Marin

Court
FY 2010-2011 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Marin

Court

FY 2010 – 2011 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	Balance of unpaid vacation and comp time not shown as assigned reserve is \$657,900. Total including reserve = \$774,000, reported in FY 10-11 CAFR.
2	Balance of unfunded retirement not shown as assigned reserve is \$11,466,620. Total including reserve = \$16,211,422, reported in June 30, 2010 actuarial report.
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions

Marin
Court

FY 2010 – 2011 Q4
Fiscal Year and Ending Quarter

	Positions Filled			
	1st Quarter (OPTIONAL)	2nd Quarter (OPTIONAL)	3rd Quarter (OPTIONAL)	4th Quarter
Court Employee Positions				135.1

Marin Superior Court
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended Jun									
Fiscal Year 2010/11								2009/10	
	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	\$ (416,940)	\$ 12,214	\$ 0				\$ 11,792	\$ (392,974)	\$ 201,350
Payroll	\$ 0							\$ 0	\$ 0
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									\$ 0
Distribution								\$ 0	\$ 0
Civil Filing Fees								\$ 0	\$ 0
Trust							\$ 1,417,674	\$ 1,417,674	\$ 1,859,214
Credit Card								\$ 2,745	\$ 2,745
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County	\$ 0							\$ 0	\$ 0
Total Cash	\$ (399,195)	\$ 12,214	\$ 0				\$ 1,429,426	\$ 1,042,345	\$ 2,078,509
Short Term Investment	\$ 5,438,174	\$ 0					\$ 567,213	\$ 6,005,387	\$ 5,259,285
Investment in Financial Institution	\$ 0						\$ 0	\$ 0	\$ 0
Total Investments	\$ 5,438,174	\$ 0					\$ 567,213	\$ 6,005,387	\$ 5,259,285
Accrued Revenue	\$ 6,848	\$ 30					\$ 0	\$ 6,878	\$ 6,907
Accounts Receivable - General									
Dishonored Checks	\$ 0							\$ 0	\$ 0
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 222,068						\$ 0	\$ 222,068	\$ 119,418
Due From Other Governments	\$ 19,664						\$ 0	\$ 19,664	\$ 2,075
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 156,349	\$ 370	\$ 233,650					\$ 390,269	\$ 255,366
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From								\$ 623	\$ 623
General Due To/From	\$ 623								
Total Receivables	\$ 405,550	\$ 400	\$ 233,650				\$ 0	\$ 639,500	\$ 389,764
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 5,444,528	\$ 12,614	\$ 233,650				\$ 1,996,640	\$ 7,687,332	\$ 7,721,558
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 78,350							\$ 78,350	\$ 313,318
Accounts Payable - General	\$ 2,853		\$ 0				\$ 0	\$ 2,853	\$ 2,073
Due to Other Funds	\$ 0	\$ 0	\$ 222,066				\$ 623	\$ 222,690	\$ 119,418
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 400
TC145 Liability							\$ 578,933	\$ 578,933	\$ 548,895
Due to Other Governments	\$ 317,419		\$ 11,484				\$ 0	\$ 328,903	\$ 853,370
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 550							\$ 550	\$ 4,583
Interest	\$ 0						\$ 33	\$ 33	\$ 50
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 399,173	\$ 0	\$ 233,650				\$ 578,966	\$ 1,212,312	\$ 1,842,088
Civil								\$ 1,057,669	\$ 590,781
Criminal								\$ 259,920	\$ 639,636
Unreconciled - Civil and Criminal								\$ 7,923	\$ 18,545
Trust Held Outside of the ACC									
Trust Interest Payable								\$ 19,372	\$ 19,266
Miscellaneous Trust									
Total Trust Deposits							\$ 1,344,884	\$ 1,344,884	\$ 1,268,229
Accrued Payroll	\$ 106,964							\$ 106,964	\$ 151,198
Benefits Payable	\$ 64,079						\$ 0	\$ 64,079	\$ 61,686
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 2,553							\$ 2,553	\$ 66,499
Payroll Clearing	\$ 0							\$ 0	\$ 243,652
Total Payroll Liabilities	\$ 263,596						\$ 0	\$ 263,596	\$ 522,936
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 21,198						\$ 54,817	\$ 76,015	\$ 35,714
Jury Fees - Non-Interest							\$ 17,351	\$ 17,351	\$ 21,981
Fees - Partial Payment & Overpayment								\$ 0	\$ 10,794
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 21,198						\$ 72,167	\$ 93,366	\$ 68,485
Total Liabilities	\$ 683,967	\$ 0	\$ 233,650				\$ 1,996,640	\$ 2,914,157	\$ 3,701,737
Fund Balance - Restricted	\$ 0	\$ 12,723						\$ 12,723	\$ 65,178
Fund Balance - Unrestricted									
Designated	\$ 4,007,098							\$ 4,007,098	\$ 5,616,668
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 753,463	\$ (109)	\$ 0					\$ 753,354	\$ (1,981,024)
Total Fund Balance	\$ 4,760,562	\$ 12,614	\$ 0					\$ 4,773,176	\$ 4,019,821
Total Liabilities and Fund Balance	\$ 5,444,528	\$ 12,614	\$ 233,650				\$ 1,996,640	\$ 7,687,332	\$ 7,721,558

Marin Superior Court
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

	Fiscal Year 2010/11							2009/10			
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Judiciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 20,036,569	\$ 4,861					\$ 20,041,430	\$ 19,734,339	\$ 18,393,626	\$ 18,416,982	
Trial Court Improvement Fund	\$ 37,237						\$ 37,237	\$ 40,031	\$ 49,031	\$ 38,300	
Judicial Administration Efficiency & Mod Fund								\$ 0	\$ 20,469	\$ 20,489	
Judges' Compensation (45.25)											
Court Interpreter (45.49)	\$ 531,642						\$ 531,642	\$ 560,837	\$ 539,434	\$ 584,913	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.1D and General)	\$ 252,406						\$ 252,406	\$ 243,628	\$ 243,774	\$ 237,875	
Other Miscellaneous										\$ 22,000	
	\$ 20,857,954	\$ 4,861					\$ 20,862,716	\$ 20,578,835	\$ 19,237,335	\$ 19,317,538	
Grants											
AB 1058 Commissioner/Facilitator			\$ 321,462				\$ 321,462	\$ 333,697	\$ 316,704	\$ 305,000	
Other AOC Grants			\$ 11,484				\$ 11,484	\$ 11,497	\$ 15,120	\$ 16,000	
Non-AOC Grants											
			\$ 332,946				\$ 332,946	\$ 345,194	\$ 331,824	\$ 321,000	
Other Financing Sources											
Interest Income	\$ 31,949	\$ 104					\$ 32,053	\$ 44,153	\$ 48,536	\$ 60,340	
Investment Income											
Donations									\$ 2,366	\$ 700	
Local Fees	\$ 289,927	\$ 9,117					\$ 309,044	\$ 369,058	\$ 321,494	\$ 330,200	
Non-Fee Revenues	\$ 92,891						\$ 92,891	\$ 132,159	\$ 110,909	\$ 144,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 7,827					\$ 7,827	\$ 9,081	\$ 9,081	\$ 10,000	
Reimbursement Other	\$ 98,082						\$ 98,082	\$ 92,600	\$ 40,983	\$ 60,882	
Sale of Fixed Assets											
Other Miscellaneous	\$ 6,095						\$ 6,095	\$ 2,300	\$ 6,039	\$ 1,200	
	\$ 517,943	\$ 17,048					\$ 534,991	\$ 649,351	\$ 639,408	\$ 607,322	
Total Revenues	\$ 21,375,797	\$ 21,909	\$ 332,946				\$ 21,730,652	\$ 21,678,370	\$ 20,108,569	\$ 20,245,681	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 9,050,882	\$ 18,303	\$ 172,102				\$ 9,241,286	\$ 9,315,340	\$ 10,154,185	\$ 10,840,719	
Temp Help	\$ 61,665						\$ 61,665	\$ 62,000	\$ 6,388	\$ 6,000	
Overtime	\$ 15,139						\$ 15,139	\$ 15,000	\$ 8,128	\$ 11,000	
Staff Benefits	\$ 4,047,995	\$ 3,716	\$ 94,954				\$ 4,136,664	\$ 4,373,255	\$ 3,864,996	\$ 4,314,386	
	\$ 13,175,681	\$ 22,019	\$ 267,056				\$ 13,456,754	\$ 13,765,595	\$ 14,032,699	\$ 14,972,079	
Operating Expenses and Equipment											
General Expense	\$ 308,591		\$ 333				\$ 308,925	\$ 317,747	\$ 238,070	\$ 252,198	
Printing	\$ 66,137						\$ 66,137	\$ 72,920	\$ 70,917	\$ 84,075	
Telecommunications	\$ 22,077						\$ 22,077	\$ 24,350	\$ 106,547	\$ 142,640	
Postage	\$ 138,685		\$ 105				\$ 138,790	\$ 141,200	\$ 138,996	\$ 140,300	
Insurance	\$ 3,344						\$ 3,344	\$ 3,344	\$ 3,378	\$ 3,378	
In-State Travel	\$ 10,624		\$ 288				\$ 10,912	\$ 14,110	\$ 10,574	\$ 12,140	
Out-of-State Travel									\$ 481	\$ 481	
Training	\$ 26,948		\$ 240				\$ 27,188	\$ 26,600	\$ 5,140	\$ 7,715	
Security Services	\$ 3,072,982		\$ 37,170				\$ 3,110,152	\$ 3,107,570	\$ 2,773,433	\$ 2,652,468	
Facility Operations	\$ 351,138						\$ 351,138	\$ 354,700	\$ 303,437	\$ 309,944	
Utilities											
Contracted Services	\$ 648,594		\$ 11,484				\$ 660,078	\$ 699,997	\$ 516,769	\$ 658,765	
Consulting and Professional Services	\$ 710						\$ 710	\$ 600	\$ 1,758	\$ 1,960	
Information Technology	\$ 1,781,712						\$ 1,780,712	\$ 1,780,871	\$ 1,749,383	\$ 1,938,378	
Major Equipment	\$ 0						\$ 0	\$ 0	\$ 220,729	\$ 299,360	
Other Items of Expense											
	\$ 6,432,543		\$ 49,519				\$ 6,482,061	\$ 6,544,009	\$ 6,139,613	\$ 6,801,740	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 137,371						\$ 137,371	\$ 138,506	\$ 138,211	\$ 160,683	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 1,000,000						\$ 1,000,000	\$ 1,000,000	\$ 1,500,000	\$ 1,500,000	
Capital Costs											
Internal Cost Recovery	\$ (51,411)		\$ 51,411				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (98,990)						\$ (98,990)		\$ (120,930)		
	\$ 988,971		\$ 51,411				\$ 1,040,382	\$ 1,138,500	\$ 1,517,281	\$ 1,660,683	
Total Expenditures	\$ 20,597,194	\$ 22,018	\$ 369,088				\$ 20,977,297	\$ 21,448,104	\$ 21,689,593	\$ 23,234,502	
Excess (Deficit) of Revenues Over Expenditures	\$ 778,603	\$ (109)	\$ (25,140)				\$ 753,354	\$ 125,266	\$ (1,581,024)	\$ (2,988,821)	
Operating Transfers In (Out)	\$ (25,140)		\$ 25,140				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 4,007,098	\$ 12,728	\$ 0				\$ 4,019,821	\$ 4,019,821	\$ 5,600,845	\$ 5,600,845	
Ending Balance (Deficit)	\$ 4,760,562	\$ 12,614	\$ 0				\$ 4,773,175	\$ 4,145,087	\$ 4,019,821	\$ 2,612,024	

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

For the month ended Jun										
Fiscal Year 2010/11								2009/10		
	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	\$ 4,597,574	\$ 357,733			\$ 0		\$ 4,955,307	\$ 4,683,877	\$ 5,421,758	\$ 5,833,473
Traffic & Other Infractions	\$ 1,349,268	\$ 21,500					\$ 1,370,767	\$ 1,603,036	\$ 1,356,474	\$ 1,424,159
Other Criminal Cases	\$ 650,001	\$ 63,708					\$ 713,709	\$ 707,860	\$ 726,487	\$ 743,478
Civil	\$ 1,967,940	\$ 21,296					\$ 1,989,236	\$ 2,066,733	\$ 1,944,129	\$ 1,983,928
Family & Children Services	\$ 844,557	\$ 52,214					\$ 896,772	\$ 869,016	\$ 893,792	\$ 906,284
Probate, Guardianship & Mental Health Services	\$ 318,067	\$ 8,185					\$ 326,252	\$ 322,128	\$ 302,597	\$ 281,437
Juvenile Dependency Services		\$ 8,599					\$ 8,599	\$ 26,000	\$ 24,834	\$ 30,945
Juvenile Delinquency Services		\$ 18,000					\$ 18,000		\$ 1,000	\$ 2,000
Other Court Operations	\$ 135,431	\$ 44,842					\$ 180,273	\$ 177,484	\$ 206,777	\$ 368,546
Court Interpreters	\$ 529,991	\$ 85,210					\$ 615,200	\$ 608,063	\$ 591,056	\$ 601,661
Jury Services	\$ 173,226	\$ 23,062	\$ 137,371				\$ 333,659	\$ 514,691	\$ 316,289	\$ 349,734
Security		\$ 3,110,632					\$ 3,110,632	\$ 3,107,570	\$ 2,645,811	\$ 2,818,768
Trial Court Operations Program	\$ 10,566,056	\$ 3,814,980	\$ 137,371		\$ 0		\$ 14,516,407	\$ 14,686,458	\$ 14,491,005	\$ 16,342,413
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 426,296	\$ 6,789					\$ 433,085	\$ 580,894	\$ 682,844	\$ 760,684
Fiscal Services	\$ 710,477	\$ 163,941	\$ 1,000,000				\$ 1,874,419	\$ 1,893,311	\$ 2,374,857	\$ 2,417,102
Human Resources	\$ 676,949	\$ 6,549					\$ 683,498	\$ 703,179	\$ 696,917	\$ 836,486
Business & Facilities Services		\$ 594,894					\$ 594,894	\$ 633,264	\$ 596,883	\$ 620,022
Information Technology	\$ 1,074,976	\$ 1,895,007				\$ (96,890)	\$ 2,872,994	\$ 2,970,998	\$ 2,907,087	\$ 3,257,795
Court Administration Program	\$ 2,888,698	\$ 2,667,181	\$ 1,000,000			\$ (96,890)	\$ 6,458,660	\$ 6,761,646	\$ 7,258,688	\$ 7,892,089
Expenditures Not Distributed or Posted to a Program	\$ 0	\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 13,454,754	\$ 6,482,161	\$ 1,137,371		\$ 0	\$ (96,890)	\$ 20,977,297	\$ 21,448,104	\$ 21,689,593	\$ 23,234,502

