

**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

5/18/12

Date

MARIN

Court

FY 11-12/3Q

Fiscal Year and Ending Quarter

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

Marin  
 Court

2011- 2012 Q3  
 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)	138.1	135.1	131.1	128.3	

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Marin  
Court

2011-2012 Q3  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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

For the month ended May											
Fiscal Year 2011/12											
	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					Fiduciary Funds
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 11,844,592	\$ 1,920						\$ 11,846,512	\$ 17,097,231	\$ 14,751,535	\$ 19,734,339
Trial Court Improvement Fund	\$ 18,546							\$ 18,546	\$ 36,376	\$ 795	\$ 40,031
Judicial Administration Efficiency & Mod Fund											\$ 0
Judges' Compensation (45.25)	\$ 428,838							\$ 428,838	\$ 537,000	\$ 513,121	\$ 580,837
Court Interpreter (45.45)											
Civil Coordination Reimbursement (45.55)	\$ 222,459							\$ 222,459	\$ 249,377	\$ 119,111	\$ 243,828
MOU Reimbursements (45.10 and General)											
Other Miscellaneous											
	\$ 12,514,435	\$ 1,920						\$ 12,516,355	\$ 17,919,984	\$ 15,384,561	\$ 20,578,935
Grants											
AB 1058 Commissioner/Facilitator			\$ 187,686					\$ 187,686	\$ 321,782	\$ 201,279	\$ 333,687
Other AOC Grants									\$ 11,497		\$ 11,497
Non-AOC Grants											
			\$ 187,686					\$ 187,686	\$ 333,279	\$ 201,279	\$ 345,184
Other Financing Sources											
Interest Income	\$ 14,837	\$ 37						\$ 14,874	\$ 25,000	\$ 18,773	\$ 44,153
Investment Income											
Donations											
Local Fees	\$ 240,957	\$ 12,331						\$ 253,288	\$ 342,100	\$ 212,486	\$ 369,058
Non-Fee Revenues	\$ 44,797							\$ 44,797	\$ 86,000	\$ 89,718	\$ 132,159
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 101,873	\$ 5,486						\$ 107,359	\$ 8,000	\$ 5,954	\$ 9,081
Reimbursement Other									\$ 119,323	\$ 25,949	\$ 92,600
Sale of Fixed Assets	\$ 2,247							\$ 2,247	\$ 1,900	\$ 43,233	\$ 2,300
Other Miscellaneous											
	\$ 404,711	\$ 17,853						\$ 422,565	\$ 582,323	\$ 374,113	\$ 649,351
<b>Total Revenues</b>	\$ 13,219,346	\$ 19,773	\$ 187,686					\$ 13,426,606	\$ 18,835,586	\$ 15,969,952	\$ 21,673,370
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 6,236,361		\$ 99,991					\$ 6,336,352	\$ 8,802,959	\$ 6,629,821	\$ 9,315,340
Temp Help	\$ 91,189							\$ 91,189	\$ 158,550	\$ 41,319	\$ 62,000
Overtime	\$ 10,549							\$ 10,549	\$ 15,000	\$ 10,739	\$ 15,000
Staff Benefits	\$ 2,781,768		\$ 55,448					\$ 2,837,216	\$ 4,102,534	\$ 2,990,053	\$ 4,373,255
	\$ 9,119,867		\$ 155,439					\$ 9,275,906	\$ 13,078,042	\$ 9,671,732	\$ 13,765,595
Operating Expenses and Equipment											
General Expense	\$ 168,828		\$ 136					\$ 168,964	\$ 236,227	\$ 137,924	\$ 317,747
Printing	\$ 43,901							\$ 43,901	\$ 66,000	\$ 44,497	\$ 72,920
Telecommunications	\$ 7,420							\$ 7,420	\$ 21,200	\$ 17,257	\$ 24,350
Postage	\$ 94,108		\$ 132					\$ 94,240	\$ 125,450	\$ 106,344	\$ 141,200
Insurance	\$ 3,328							\$ 3,328	\$ 3,328	\$ 3,344	\$ 3,344
In-State Travel	\$ 7,512		\$ 891					\$ 8,402	\$ 15,700	\$ 5,564	\$ 14,110
Out-of-State Travel											
Training	\$ 7,684							\$ 7,684	\$ 10,500	\$ 10,046	\$ 26,600
Security Services	\$ 0							\$ 0	\$ 33,000	\$ 2,052,117	\$ 3,107,570
Facility Operations	\$ 215,414							\$ 215,414	\$ 269,000	\$ 338,789	\$ 354,700
Utilities											
Contracted Services	\$ 457,808		\$ 0					\$ 457,808	\$ 605,524	\$ 431,386	\$ 699,997
Consulting and Professional Services	\$ 690							\$ 690	\$ 910	\$ 360	\$ 600
Information Technology	\$ 1,754,805							\$ 1,754,805	\$ 2,864,077	\$ 986,558	\$ 1,780,871
Major Equipment	\$ 22,505							\$ 22,505	\$ 65,000	\$ 8,911	\$ 0
Other Items of Expense											
	\$ 2,784,002		\$ 1,159					\$ 2,785,161	\$ 4,315,916	\$ 4,141,098	\$ 6,544,009
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 61,676							\$ 61,676	\$ 103,200	\$ 100,296	\$ 138,500
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 1,000,000		\$ 1,000,000
Capital Costs											
Internal Cost Recovery	\$ (31,088)		\$ 31,088					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 100,311							\$ 100,311			
	\$ 130,899		\$ 31,088					\$ 161,887	\$ 1,103,200	\$ 100,296	\$ 1,138,500
<b>Total Expenditures</b>	\$ 12,094,767		\$ 187,686					\$ 12,222,453	\$ 18,498,166	\$ 13,913,126	\$ 21,446,104
Excess (Deficit) of Revenues Over Expenditures	\$ 884,379	\$ 19,773	\$ 0					\$ 904,152	\$ 337,428	\$ 2,046,827	\$ 125,266
Operating Transfers In (Out)									\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 4,760,562	\$ 12,614	\$ 0					\$ 4,773,175	\$ 4,773,175	\$ 4,019,821	\$ 4,019,821
Ending Balance (Deficit)	\$ 5,644,940	\$ 32,387	\$ 0					\$ 5,677,328	\$ 5,110,603	\$ 6,066,648	\$ 4,145,087

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

Fiscal Year 2011/12										2010/11	
	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	\$ 3,173,650	\$ 240,752			\$ 0		\$ 3,414,402	\$ 4,696,790	\$ 3,539,876	\$ 4,683,877	
Traffic & Other Infractions	\$ 806,097	\$ 14,190					\$ 820,287	\$ 1,198,610	\$ 988,883	\$ 1,603,036	
Other Criminal Cases	\$ 456,352	\$ 23,917					\$ 480,269	\$ 770,340	\$ 495,878	\$ 707,860	
Civil	\$ 1,314,253	\$ 12,359					\$ 1,326,612	\$ 1,889,883	\$ 1,415,550	\$ 2,066,733	
Family & Children Services	\$ 561,136	\$ 19,672			\$ 0		\$ 580,809	\$ 855,150	\$ 639,992	\$ 869,016	
Probate, Guardianship & Mental Health Services	\$ 227,519	\$ 1,132					\$ 228,651	\$ 311,919	\$ 230,720	\$ 322,128	
Juvenile Delinquency Services		\$ 5,640					\$ 5,640	\$ 7,500	\$ 18,407	\$ 26,000	
Juvenile Dependency Services		\$ 8,850					\$ 8,850	\$ 18,000	\$ 126,945	\$ 177,484	
Other Court Operations	\$ 133,370	\$ 39,612					\$ 172,983	\$ 214,551	\$ 433,874	\$ 608,063	
Court Interpreters	\$ 374,065	\$ 47,534					\$ 421,599	\$ 538,272	\$ 241,465	\$ 614,691	
Jury Services	\$ 118,962	\$ 17,122	\$ 61,676				\$ 197,759	\$ 287,793	\$ 241,465	\$ 514,691	
Security		\$ 68				\$ 91,284	\$ 91,353	\$ 33,000	\$ 2,052,117	\$ 3,107,570	
	\$ 7,165,405	\$ 430,849	\$ 61,676		\$ 0	\$ 91,284	\$ 7,749,213	\$ 10,821,908	\$ 10,183,507	\$ 14,689,458	
<b>Trial Court Operations Program</b>											
Enhanced Collections											
Other Non-Court Operations											
<b>Non-Court Operations Program</b>											
Executive Office	\$ 301,071	\$ 5,078					\$ 306,149	\$ 454,234	\$ 317,194	\$ 560,894	
Fiscal Services	\$ 499,016	\$ 113,066					\$ 612,082	\$ 1,871,898	\$ 615,759	\$ 1,893,311	
Human Resources	\$ 551,829	\$ 14,622				\$ 9,027	\$ 575,478	\$ 804,008	\$ 525,737	\$ 703,179	
Business & Facilities Services		\$ 411,949					\$ 411,949	\$ 528,478	\$ 490,639	\$ 633,264	
Information Technology	\$ 757,985	\$ 1,809,597					\$ 2,567,581	\$ 4,017,734	\$ 1,780,289	\$ 2,970,988	
<b>Court Administration Program</b>	\$ 2,109,901	\$ 2,354,312				\$ 9,027	\$ 4,473,240	\$ 7,676,350	\$ 7,299,518	\$ 9,761,646	
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program		\$ 0					\$ 0		\$ 0		
<b>Total</b>	\$ 9,275,305	\$ 2,785,161	\$ 61,676		\$ 0	\$ 10,017	\$ 12,222,153	\$ 18,898,158	\$ 13,913,126	\$ 21,448,104	

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

For the month ended Mar									
Fiscal Year 2011/12									
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
Non-Grant		Grant							
<b>ASSETS</b>									
Operations	\$ 111,380	\$ 32,387	\$ (187,709)				\$ 10,223	\$ (33,718)	\$ (173,566)
Payroll	\$ 0							\$ 0	\$ 15,305
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 45,359							\$ 45,359	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 1,156,824	\$ 1,156,824	\$ 1,471,438
Credit Card									
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745
Cash with County									\$ 0
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ 159,484</b>	<b>\$ 32,387</b>	<b>\$ (187,709)</b>				<b>\$ 1,167,048</b>	<b>\$ 1,171,230</b>	<b>\$ 1,330,921</b>
Short Term Investment									
Investment in Financial Institution	\$ 6,057,708						\$ 532,360	\$ 6,590,068	\$ 6,692,079
<b>Total Investments</b>	<b>\$ 6,057,708</b>						<b>\$ 532,360</b>	<b>\$ 6,590,068</b>	<b>\$ 6,692,079</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	\$ 684
Due From Other Governments	\$ 5,148							\$ 5,148	\$ 4,186
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 8,764	\$ 0	\$ 187,709					\$ 196,473	\$ 209,609
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 349							\$ 349	
<b>Total Receivables</b>	<b>\$ 14,261</b>	<b>\$ 0</b>	<b>\$ 187,709</b>				<b>\$ 0</b>	<b>\$ 201,970</b>	<b>\$ 214,479</b>
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 6,231,453</b>	<b>\$ 32,387</b>	<b>\$ 0</b>				<b>\$ 1,699,408</b>	<b>\$ 7,963,248</b>	<b>\$ 8,237,479</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 923		\$ 0				\$ 300	\$ 1,223	\$ 932
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 349	\$ 349	\$ 684
Due to Other Courts									
Due to State									\$ 0
TC145 Liability							\$ 542,500	\$ 542,500	\$ 553,797
Due to Other Governments	\$ 563,879		\$ 0				\$ 0	\$ 563,879	\$ 122,250
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 337							\$ 337	\$ 899
Interest							\$ 184	\$ 184	\$ 272
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 565,139</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 543,333</b>	<b>\$ 1,108,472</b>	<b>\$ 678,634</b>
Civil							\$ 895,382	\$ 895,382	\$ 947,317
Criminal							\$ 140,414	\$ 140,414	\$ 414,362
Unreconciled - Civil and Criminal							\$ 7,773	\$ 7,773	\$ 19,354
Trust Held Outside of the AOC									
Trust Interest Payable							\$ 17,276	\$ 17,276	\$ 18,931
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 1,060,844</b>	<b>\$ 1,060,844</b>	<b>\$ 1,399,964</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 400							\$ 400	\$ 0
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 400</b>							<b>\$ 400</b>	<b>\$ 0</b>
Revenue Collected in Advance									
Liabilities For Deposits	\$ 21,033						\$ 75,981	\$ 97,014	\$ 64,847
Jury Fees - Non-Interest							\$ 19,250	\$ 19,250	\$ 27,187
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ (60)							\$ (60)	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 20,973</b>						<b>\$ 95,231</b>	<b>\$ 116,204</b>	<b>\$ 92,033</b>
<b>Total Liabilities</b>	<b>\$ 586,513</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 1,699,408</b>	<b>\$ 2,285,920</b>	<b>\$ 2,170,832</b>
<b>Total Fund Balance</b>	<b>\$ 5,644,940</b>	<b>\$ 32,387</b>	<b>\$ 0</b>					<b>\$ 5,677,328</b>	<b>\$ 6,066,648</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 6,231,453</b>	<b>\$ 32,387</b>	<b>\$ 0</b>				<b>\$ 1,699,408</b>	<b>\$ 7,963,248</b>	<b>\$ 8,237,479</b>