

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

08/11/17

Date

Marin

Court

FY 2016 – 2017 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Marin
 Court

FY 2016 – 2017 Q4
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	108.10	100.10	98.10	98.60	100.60

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 June											
Fiscal Year 2016/17											
	Governmental Funds						Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2015/16 Total Funds (Info. Purposes Only)	
	Special Revenue			Capital Project	Debt Service						
	General	Non-Grant	Grant								
ASSETS											
Operations	\$ (732,117)	\$ 682,496	\$ 0				\$ 104,751	\$ 55,130	\$ 2,627		
Payroll	\$ 0							\$ 0	\$ 0		
Jury	\$ 0							\$ 0	\$ 0		
Revolving	\$ 15,000							\$ 15,000	\$ 15,000		
Other Distribution											
Civil Filing Fees							\$ 0	\$ 0	\$ 0		
Trust							\$ (90,980)	\$ (90,980)	\$ (68,711)		
Credit Card											
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745		
Cash with County											
Cash Outside of the JCC											
Cash Equivalents	\$ 2,189,397						\$ 7,586,690	\$ 9,776,087	\$ 7,405,997		
Total Cash and Cash Equivalents	\$ 1,475,025	\$ 682,496	\$ 0				\$ 7,600,461	\$ 9,757,981	\$ 7,357,658		
Short-Term Investment Investments											
Total Investments											
Accrued Revenue	\$ 4,934	\$ 1,616					\$ 0	\$ 6,550	\$ 4,562		
Accounts Receivable - General											
Dishonored Checks											
Due From Employee	\$ 0							\$ 0	\$ 0		
Civil Jury Fees											
Trust											
Due From Other Funds	\$ 160,835						\$ 0	\$ 160,835	\$ 90,651		
Due From Other Governments	\$ 104,827	\$ 14,178					\$ 16,516	\$ 135,522	\$ 50,032		
Due From Other Courts							\$ 0	\$ 0	\$ 0		
Due From State	\$ 185,388	\$ 19,848	\$ 160,835					\$ 366,071	\$ 233,603		
Trust Due To/From							\$ 0	\$ 0	\$ 0		
Distribution Due To/From							\$ 0	\$ 0	\$ 0		
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0		
General Due To/From	\$ 796							\$ 796	\$ 1,814		
Total Receivables	\$ 456,780	\$ 35,642	\$ 160,835				\$ 16,516	\$ 669,773	\$ 380,662		
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	\$ 1,941,805	\$ 718,138	\$ 160,835				\$ 7,616,977	\$ 10,437,754	\$ 7,748,319		
LIABILITIES AND FUND BALANCES											
Accrued Liabilities	\$ 97,045							\$ 97,045	\$ 953,101		
Accounts Payable - General	\$ 11,545		\$ 0				\$ 0	\$ 11,545	\$ 42,928		
Due to Other Funds	\$ 0	\$ 0	\$ 160,835				\$ 796	\$ 161,631	\$ 92,465		
Due to Other Courts											
Due to State	\$ 0							\$ 0	\$ 853		
TC145 Liability							\$ 589,034	\$ 589,034	\$ 535,633		
Due to Other Governments	\$ 51,067		\$ 0				\$ 0	\$ 51,067	\$ 49,456		
AB145 Due to Other Government Agency											
Due to Other Public Agencies											
Sales and Use Tax	\$ 597							\$ 597	\$ 914		
Interest							\$ 256	\$ 256	\$ 126		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 160,254	\$ 0	\$ 160,835				\$ 590,086	\$ 911,174	\$ 1,675,477		
Civil Criminal							\$ 6,537,405	\$ 6,537,405	\$ 4,221,380		
Unreconciled - Civil and Criminal							\$ 337,955	\$ 337,955	\$ 372,048		
Trust Held Outside of the JCC							\$ 7,873	\$ 7,873	\$ 6,123		
Trust Interest Payable							\$ 36,318	\$ 36,318	\$ 16,541		
Miscellaneous Trust											
Total Trust Deposits							\$ 6,919,551	\$ 6,919,551	\$ 4,616,092		
Accrued Payroll	\$ 1,301,468							\$ 1,301,468	\$ 367,846		
Benefits Payable	\$ 0							\$ 0	\$ 0		
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0		
Deductions Payable	\$ 0							\$ 0	\$ 0		
Payroll Clearing	\$ 0							\$ 0	\$ (1,268)		
Total Payroll Liabilities	\$ 1,301,468							\$ 1,301,468	\$ 366,578		
Revenue Collected in Advance									\$ 0		
Liabilities For Deposits	\$ 87,559						\$ 95,315	\$ 182,874	\$ 134,844		
Jury Fees - Non-Interest							\$ 11,699	\$ 11,699	\$ 11,158		
Fees - Partial Payment & Overpayment							\$ 326	\$ 326	\$ 256		
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 5		
Other Miscellaneous Liabilities											
Total Other Liabilities	\$ 87,559						\$ 107,340	\$ 194,899	\$ 146,263		
Total Liabilities	\$ 1,549,280	\$ 0	\$ 160,835				\$ 7,616,977	\$ 9,327,092	\$ 6,804,409		
Total Fund Balance	\$ 392,525	\$ 718,138	\$ 0					\$ 1,110,663	\$ 943,910		
Total Liabilities and Fund Balance	\$ 1,941,805	\$ 718,138	\$ 160,835				\$ 7,616,977	\$ 10,437,754	\$ 7,748,319		

**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 June										
	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	\$ 12,335,041	\$ 128,077					\$ 12,463,118	\$ 12,391,338	\$ 12,567,117	\$ 12,225,169	
Improvement and Modernization Fund	\$ 34,077						\$ 34,077	\$ 34,076	\$ 34,077	\$ 34,076	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 447,590						\$ 447,590	\$ 420,000	\$ 371,680	\$ 490,000	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 99,676						\$ 99,676	\$ 97,815	\$ 136,398	\$ 131,615	
Other Miscellaneous	\$ 644,512						\$ 644,512	\$ 644,512	\$ 644,512	\$ 644,512	
	\$ 13,560,896	\$ 128,077					\$ 13,688,973	\$ 13,587,741	\$ 13,753,784	\$ 13,525,372	
Grants											
AB 1058 Commissioner/Facilitator			\$ 283,402				\$ 283,402	\$ 266,498	\$ 276,278	\$ 270,813	
Other Judicial Council Grants			\$ 6,698				\$ 6,698	\$ 14,878	\$ 25,139	\$ 18,441	
Non-Judicial Council Grants	\$ 10,000						\$ 10,000	\$ 10,000	\$ 5,000		
	\$ 10,000		\$ 290,100				\$ 300,100	\$ 291,376	\$ 306,417	\$ 289,254	
Other Financing Sources											
Interest Income	\$ 20,182	\$ 7,894					\$ 28,076	\$ 22,500	\$ 13,820	\$ 12,000	
Investment Income											
Donations											
Local Fees	\$ 272,676	\$ 53,968					\$ 326,644	\$ 317,800	\$ 355,546	\$ 403,500	
Non-Fee Revenues		\$ 28,810					\$ 28,810	\$ 21,000	\$ 23,839	\$ 28,500	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 15,459					\$ 15,459	\$ 16,000	\$ 16,342	\$ 17,500	
Reimbursement Other	\$ 15,342						\$ 15,342	\$ 17,000	\$ 36,306	\$ 33,200	
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,328						\$ 5,328	\$ 4,500	\$ 27,721	\$ 26,000	
	\$ 313,528	\$ 106,132					\$ 419,660	\$ 398,800	\$ 473,574	\$ 520,700	
Total Revenues	\$ 13,884,424	\$ 234,208	\$ 290,100				\$ 14,408,733	\$ 14,277,917	\$ 14,533,775	\$ 14,335,326	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 7,818,513	\$ 9,810	\$ 191,001				\$ 8,019,324	\$ 7,320,985	\$ 7,410,280	\$ 7,337,401	
Temp Help	\$ 172,317						\$ 172,317	\$ 211,000	\$ 115,178	\$ 113,923	
Overtime	\$ 21,021						\$ 21,021	\$ 20,000	\$ 18,745	\$ 22,000	
Staff Benefits	\$ 3,971,468	\$ 4,472	\$ 58,978				\$ 4,034,918	\$ 4,385,889	\$ 4,049,093	\$ 4,333,400	
	\$ 11,983,320	\$ 14,281	\$ 249,979				\$ 12,247,580	\$ 11,937,874	\$ 11,593,296	\$ 11,806,724	
Operating Expenses and Equipment											
General Expense	\$ 264,499		\$ 2,098				\$ 266,598	\$ 229,538	\$ 213,887	\$ 276,200	
Printing	\$ 30,759						\$ 30,759	\$ 30,000	\$ 25,141	\$ 49,000	
Telecommunications	\$ 17,399						\$ 17,399	\$ 18,500	\$ 18,500	\$ 18,500	
Postage	\$ 122,271						\$ 122,271	\$ 115,000	\$ 115,121	\$ 117,000	
Insurance	\$ 3,198						\$ 3,198	\$ 3,198	\$ 3,184	\$ 4,000	
In-State Travel	\$ 14,780						\$ 14,780	\$ 20,500	\$ 13,726	\$ 13,000	
Out-of-State Travel											
Training	\$ 24,884						\$ 24,884	\$ 27,500	\$ 22,719	\$ 32,000	
Security Services											
Facility Operations	\$ 261,593						\$ 261,593	\$ 308,236	\$ 172,511	\$ 274,900	
Utilities											
Contracted Services	\$ 290,081		\$ 6,698				\$ 296,779	\$ 306,100	\$ 333,150	\$ 347,491	
Consulting and Professional Services	\$ 2,225						\$ 2,225	\$ 1,900	\$ 570	\$ 1,800	
Information Technology	\$ 637,769	\$ 125,000					\$ 762,769	\$ 911,581	\$ 700,695	\$ 925,534	
Major Equipment	\$ 49,021						\$ 49,021	\$ 0	\$ 7,555	\$ 8,000	
Other Items of Expense											
	\$ 1,718,478	\$ 125,000	\$ 8,796				\$ 1,852,274	\$ 1,972,053	\$ 1,626,307	\$ 2,067,425	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 42,126						\$ 42,126	\$ 42,000	\$ 84,055	\$ 84,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 100,000						\$ 100,000		\$ 870,000	\$ 500,000	
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 92,130		\$ 49,996				\$ 142,126	\$ 42,000	\$ 954,055	\$ 584,000	
Total Expenditures	\$ 13,793,927	\$ 139,281	\$ 308,771				\$ 14,241,980	\$ 13,951,927	\$ 14,173,659	\$ 14,458,149	
Excess (Deficit) of Revenues Over Expenditures	\$ 90,497	\$ 94,927	\$ (18,671)				\$ 166,753	\$ 325,990	\$ 360,116	\$ (122,823)	
Operating Transfers In (Out)	\$ (18,671)		\$ 18,671				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 320,699	\$ 623,211	\$ 0				\$ 943,910	\$ 943,910	\$ 583,794	\$ 583,794	
Ending Balance (Deficit)	\$ 392,525	\$ 718,138	\$ 0				\$ 1,110,663	\$ 1,269,900	\$ 943,910	\$ 460,971	

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

For the month ended June										
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	\$ 4,227,472	\$ 131,588				\$ 0	\$ 4,359,059	\$ 4,157,692	\$ 4,077,834	\$ 4,132,545
Traffic & Other Infractions	\$ 832,394	\$ 10,261					\$ 842,654	\$ 968,872	\$ 895,293	\$ 854,471
Other Criminal Cases	\$ 542,659	\$ 44,672					\$ 587,332	\$ 477,138	\$ 578,445	\$ 765,954
Civil	\$ 1,740,505						\$ 1,740,505	\$ 1,692,287	\$ 1,639,267	\$ 1,474,506
Family & Children Services	\$ 740,002	\$ 8,119				\$ 0	\$ 748,122	\$ 725,946	\$ 677,437	\$ 777,217
Probate, Guardianship & Mental Health Services	\$ 402,962						\$ 402,962	\$ 373,822	\$ 351,514	\$ 365,328
Juvenile Dependency Services		\$ 900					\$ 900	\$ 0	\$ 5,752	
Juvenile Delinquency Services		\$ 5,900					\$ 5,900	\$ 5,000	\$ 6,950	\$ 6,000
Other Court Operations	\$ 176,974	\$ 29,580					\$ 206,555	\$ 173,851	\$ 109,821	\$ 336,578
Court Interpreters	\$ 365,087	\$ 101,929					\$ 467,016	\$ 565,242	\$ 422,955	\$ 430,009
Jury Services	\$ 179,399		\$ 42,126				\$ 221,525	\$ 210,979	\$ 262,056	\$ 165,509
Security										
Trial Court Operations Program	\$ 9,207,455	\$ 332,949	\$ 42,126			\$ 0	\$ 9,582,529	\$ 9,350,829	\$ 9,027,324	\$ 9,308,117
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 578,302						\$ 578,302	\$ 531,556	\$ 464,173	\$ 378,990
Fiscal Services	\$ 695,194	\$ 47,630	\$ 100,000				\$ 842,824	\$ 686,737	\$ 1,554,215	\$ 1,178,960
Human Resources	\$ 965,416	\$ 41,910					\$ 1,007,326	\$ 1,007,436	\$ 1,108,973	\$ 1,036,489
Business & Facilities Services		\$ 589,018					\$ 589,018	\$ 605,434	\$ 436,044	\$ 589,100
Information Technology	\$ 801,213	\$ 840,768					\$ 1,641,981	\$ 1,769,935	\$ 1,582,930	\$ 1,966,493
Court Administration Program	\$ 3,040,125	\$ 1,519,325	\$ 100,000				\$ 4,659,451	\$ 4,601,098	\$ 5,146,334	\$ 5,150,032
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 12,247,580	\$ 1,852,274	\$ 142,126			\$ 0	\$ 14,241,980	\$ 13,951,927	\$ 14,173,659	\$ 14,458,149

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Marin

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	10,000	-	10,000	-	-	-	-	-	10,000	
Restricted	-	-	-	718,138	-	-	-	-	718,138	
Committed	346,381	-	346,381	-	-	-	-	-	346,381	
Assigned	-	36,144	36,144	-	-	-	-	-	36,144	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 356,381	\$ 36,144	\$ 392,525	\$ 718,138	\$ -	\$ -	\$ -	\$ -	\$ 1,110,663	