

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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.

A handwritten signature in black ink, consisting of several loops and a final flourish.

Signature of Presiding Judge or Court Executive

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

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

¹ Total 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								2023/24	
	Fiscal Year 2024/25							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds				Proprietary Funds	Fiduciary Funds				
General	Special Revenue		Capital Project	Debt Service					Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Non-Grant	Grant								
ASSETS										
Operations	\$ (1,889,954)	\$ 1,869,139	\$ (83,886)				\$ 15,072	\$ (89,629)	\$ (160,772)	
Payroll	\$ (14,914)							\$ (14,914)	\$ (7,969)	
Jury	\$ 0							\$ 0	\$ 0	
Revolving	\$ 15,000							\$ 15,000	\$ 15,000	
Other										
Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (111,489)	\$ (111,489)	\$ (27,375)	
Credit Card										
Cash on Hand	\$ 2,745							\$ 2,745	\$ 2,745	
Cash with County	\$ 0							\$ 0	\$ 0	
Cash Outside of the JCC										
Cash Held with the JCC										
Cash Equivalents	\$ 6,686,170						\$ 5,628,963	\$ 12,315,133	\$ 11,315,516	
Total Cash and Cash Equivalents	\$ 4,799,047	\$ 1,869,139	\$ (83,886)				\$ 5,532,546	\$ 12,116,846	\$ 11,137,146	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 0							\$ 0	\$ 0	
Dishonored Checks										
Due From Employee	\$ 0							\$ 0	\$ 0	
Civil Jury Fees	\$ 0							\$ 0	\$ 0	
Trust										
Due From Other Funds	\$ 18,706						\$ 0	\$ 18,706	\$ 0	
Due From Other Governments	\$ 0	\$ 0					\$ 16,516	\$ 16,516	\$ 16,516	
Due From Other Courts										
Due From State	\$ 2,550	\$ 0	\$ 89,344					\$ 91,894	\$ 65,028	
Trust Due To/From							\$ 0	\$ 0	\$ 0	
Distribution Due To/From										
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 25	
General Due To/From	\$ 7,590							\$ 7,590	\$ 11,657	
Total Receivables	\$ 28,846	\$ 0	\$ 89,344				\$ 16,516	\$ 134,706	\$ 93,226	
Prepaid Expenses - General	\$ 13,227							\$ 13,227	\$ 52,439	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 13,227							\$ 13,227	\$ 52,439	
Other Assets										
Total Other Assets										
Total Assets	\$ 4,841,120	\$ 1,869,139	\$ 5,458				\$ 5,549,062	\$ 12,264,779	\$ 11,282,811	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0							\$ 0	\$ 0	
Accounts Payable - General	\$ 54	\$ 0	\$ 0				\$ 16,735	\$ 16,789	\$ 0	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 26,296	\$ 26,296	\$ 11,682	
Due to Other Courts									\$ 0	
Due to State	\$ 75,546	\$ 598,171					\$ 0	\$ 673,717	\$ 252,439	
TC145 Liability							\$ 315,576	\$ 315,576	\$ 285,684	
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 0							\$ 0	\$ 0	
Interest							\$ 22,846	\$ 22,846	\$ 21,400	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 75,600	\$ 598,171	\$ 0				\$ 381,453	\$ 1,055,224	\$ 571,204	
Civil	\$ 0						\$ 3,761,889	\$ 3,761,889	\$ 3,185,114	
Criminal							\$ 811,252	\$ 811,252	\$ 939,875	
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873	
Trust Held Outside of the JCC										
Trust Interest Payable							\$ 476,079	\$ 476,079	\$ 291,597	
Miscellaneous Trust										
Total Trust Deposits	\$ 0						\$ 5,057,093	\$ 5,057,093	\$ 4,424,459	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable	\$ (61,098)							\$ (61,098)	\$ (18,630)	
Deferred Compensation Payable	\$ 692							\$ 692	\$ 692	
Deductions Payable	\$ 5,211							\$ 5,211	\$ 103,897	
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ (55,194)							\$ (55,194)	\$ 85,960	
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0	
Liabilities For Deposits	\$ 197,151						\$ 105,204	\$ 302,355	\$ 285,578	
Jury Fees - Non-Interest							\$ 1,876	\$ 1,876	\$ 2,931	
Fees - Partial Payment & Overpayment							\$ 3,436	\$ 3,436	\$ 2,494	
Uncleared Collections	\$ 0							\$ 0	\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 197,151		\$ 0				\$ 110,516	\$ 307,667	\$ 291,003	
Total Liabilities	\$ 217,556	\$ 598,171	\$ 0				\$ 5,549,062	\$ 6,364,789	\$ 5,372,626	
Total Fund Balance	\$ 4,623,564	\$ 1,270,968	\$ 5,458					\$ 5,899,990	\$ 5,910,185	
Total Liabilities and Fund Balance	\$ 4,841,120	\$ 1,869,139	\$ 5,458				\$ 5,549,062	\$ 12,264,779	\$ 11,282,811	

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 2024/25										2023/24	
	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	\$ 6,195,951	\$ 9,812					\$ 6,205,763	\$ 14,436,623	\$ 6,124,060	\$ 13,439,506	
Improvement and Modernization Fund								\$ 32,769	\$ 68,783	\$ 271,534	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 145,296						\$ 145,296	\$ 817,906	\$ 236,145	\$ 1,246,696	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 334,968						\$ 334,968	\$ 944,138	\$ 81,703	\$ 1,420,381	
Other Miscellaneous		\$ 318,326					\$ 318,326	\$ 644,511	\$ 892,314	\$ 644,511	
	\$ 6,676,214	\$ 328,137					\$ 7,004,352	\$ 16,875,947	\$ 7,403,006	\$ 17,022,628	
Grants											
AB 1058 Commissioner/Facilitator			\$ (2,673)				\$ (2,673)	\$ 260,301	\$ 21,706	\$ 260,301	
Other Judicial Council Grants			\$ 0				\$ 0	\$ 17,706		\$ 15,632	
Non-Judicial Council Grants									\$ 1,078	\$ 10,000	
			\$ (2,673)				\$ (2,673)	\$ 278,007	\$ 22,784	\$ 285,933	
Other Financing Sources											
Interest Income	\$ 75,605	\$ 0					\$ 75,605	\$ 321,915	\$ 114,036	\$ 45,000	
Investment Income											
Donations											
Local Fees	\$ 16,288	\$ 0					\$ 16,288	\$ 456,949	\$ 3,829	\$ 45,700	
Non-Fee Revenues	\$ 0						\$ 0	\$ 1,400	\$ 250	\$ 2,000	
Enhanced Collections								\$ 154,150			
Escheatment											
Prior Year Revenue	\$ (5,815)						\$ (5,815)	\$ 5,815	\$ 149	\$ 5,018	
County Program - Restricted		\$ 272					\$ 272	\$ 5,600	\$ 286	\$ 10,351	
Reimbursement Other	\$ 2,312						\$ 2,312	\$ 21,500		\$ 20,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,046						\$ 2,046		\$ 258	\$ 4,300	
	\$ 90,436	\$ 272					\$ 90,707	\$ 967,329	\$ 118,809	\$ 132,369	
Total Revenues	\$ 6,766,650	\$ 328,409	\$ (2,673)				\$ 7,092,386	\$ 18,121,283	\$ 7,544,599	\$ 17,440,930	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,065,196						\$ 2,065,196	\$ 9,444,954	\$ 1,902,460	\$ 9,593,662	
Temp Help								\$ 174,835	\$ 15,399	\$ 9,987	
Overtime	\$ 8,953						\$ 8,953	\$ 70,000	\$ 33,478	\$ 133,060	
Staff Benefits	\$ 1,102,281						\$ 1,102,281	\$ 5,634,757	\$ 1,350,481	\$ 5,323,459	
	\$ 3,176,430						\$ 3,176,430	\$ 15,324,546	\$ 3,301,818	\$ 15,060,168	
Operating Expenses and Equipment											
General Expense	\$ 79,797						\$ 79,797	\$ 1,108,015	\$ 64,852	\$ 662,706	
Printing	\$ 1,366						\$ 1,366	\$ 7,000	\$ 1,017	\$ 20,000	
Telecommunications	\$ 6,725						\$ 6,725	\$ 54,404	\$ 4,360	\$ 37,000	
Postage	\$ 22,340						\$ 22,340	\$ 107,000	\$ 17,537	\$ 85,000	
Insurance								\$ 7,375		\$ 6,800	
In-State Travel	\$ 882						\$ 882	\$ 7,000	\$ 1,716	\$ 8,000	
Out-of-State Travel											
Training	\$ 5,304						\$ 5,304	\$ 24,250	\$ 4,754	\$ 27,250	
Security Services											
Facility Operations	\$ 3,820						\$ 3,820	\$ 430,120		\$ 223,100	
Utilities											
Contracted Services	\$ 134,146		\$ (8,131)				\$ 126,015	\$ 1,028,861	\$ 91,924	\$ 933,247	
Consulting and Professional Services	\$ 1,200						\$ 1,200	\$ 334,326	\$ 2,195	\$ 944,027	
Information Technology	\$ 44,795						\$ 44,795	\$ 722,487	\$ 31,466	\$ 707,609	
Major Equipment								\$ 34,000			
Other Items of Expense											
	\$ 300,375		\$ (8,131)				\$ 292,244	\$ 3,864,838	\$ 219,822	\$ 3,654,739	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 11,604						\$ 11,604	\$ 53,500	\$ 15,231	\$ 67,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery								\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 1,392	\$ 1,708	
	\$ 11,604						\$ 11,604	\$ 53,500	\$ 16,622	\$ 68,708	
Total Expenditures	\$ 3,488,409		\$ (8,131)				\$ 3,480,278	\$ 19,242,884	\$ 3,538,262	\$ 18,783,615	
Excess (Deficit) of Revenues Over Expenditures	\$ 3,278,241	\$ 328,409	\$ 5,458				\$ 3,612,107	\$ (1,121,601)	\$ 4,006,337	\$ (1,342,685)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,345,323	\$ 942,559	\$ 0				\$ 2,287,882	\$ 2,287,882	\$ 1,903,849	\$ 1,903,849	
Ending Balance (Deficit)	\$ 4,623,564	\$ 1,270,968	\$ 5,458				\$ 5,899,990	\$ 1,166,281	\$ 5,910,185	\$ 561,164	

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

For the month ended September

Fiscal Year 2024/25

2023/24

	Personnel 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	\$ 1,043,010	\$ 32,317					\$ 1,075,327	\$ 6,014,288	\$ 1,001,880	\$ 5,526,094
Traffic & Other Infractions	\$ 63,530	\$ 19,787					\$ 83,317	\$ 429,593	\$ 72,719	\$ 547,409
Other Criminal Cases	\$ 102,701	\$ 5,169					\$ 107,870	\$ 965,003	\$ 140,439	\$ 1,718,012
Civil	\$ 272,636						\$ 272,636	\$ 1,379,675	\$ 272,211	\$ 1,214,298
Family & Children Services	\$ 228,013	\$ 1,200					\$ 229,213	\$ 1,174,647	\$ 206,107	\$ 1,198,520
Probate, Guardianship & Mental Health Services	\$ 134,415						\$ 134,415	\$ 656,604	\$ 116,046	\$ 608,961
Juvenile Dependency Services										
Juvenile Delinquency Services										
Other Court Operations	\$ 60,809	\$ 13,344					\$ 74,152	\$ 522,832	\$ 67,885	\$ 233,800
Court Interpreters	\$ 121,586	\$ 75,382					\$ 196,969	\$ 1,117,821	\$ 179,183	\$ 1,246,947
Jury Services	\$ 43,120		\$ 11,604				\$ 54,725	\$ 525,517	\$ 59,675	\$ 409,487
Security										
Trial Court Operations Program	\$ 2,069,821	\$ 147,199	\$ 11,604				\$ 2,228,624	\$ 12,785,980	\$ 2,116,144	\$ 12,703,528
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 153,238						\$ 153,238	\$ 734,763	\$ 128,025	\$ 618,812
Fiscal Services	\$ 208,120	\$ 18,456					\$ 226,576	\$ 283,230	\$ 867,571	\$ 956,557
Human Resources	\$ 397,317	\$ 10,496					\$ 407,814	\$ 1,323,244	\$ 19,951	\$ 1,264,085
Business & Facilities Services		\$ 64,518					\$ 64,518	\$ 1,129,587	\$ 42,970	\$ 522,008
Information Technology	\$ 347,934	\$ 51,575					\$ 399,509	\$ 2,986,080	\$ 363,601	\$ 2,718,625
Court Administration Program	\$ 1,106,609	\$ 145,045					\$ 1,251,654	\$ 6,456,904	\$ 1,422,119	\$ 6,080,087
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 3,176,430	\$ 292,244	\$ 11,604				\$ 3,480,278	\$ 19,242,884	\$ 3,538,262	\$ 18,783,615