

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.



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

		Positions (FTEs) Filled				
		Total Authorized Positions (FTEs) ¹ Optional	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 December								
	Fiscal Year 2024/25								2023/24
	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	\$ (2,074,911)	\$ 1,990,645	\$ (16,469)				\$ 37,689	\$ (63,047)	\$ (312,302)
Payroll	\$ (14,914)							\$ (14,914)	\$ (14,849)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (162,171)	\$ (162,171)	\$ (50,278)
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	\$ 5,289,179						\$ 4,179,826	\$ 9,469,006	\$ 11,717,682
Total Cash and Cash Equivalents	\$ 3,217,099	\$ 1,990,645	\$ (16,469)				\$ 4,055,344	\$ 9,246,618	\$ 11,357,998
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	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0					\$ 16,516	\$ 16,516	\$ 16,516
Due From Other Courts									
Due From State	\$ 2,550	\$ 0	\$ 16,469					\$ 19,019	\$ 48,789
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 7,425							\$ 7,425	\$ 8,872
Total Receivables	\$ 9,975	\$ 0	\$ 16,469				\$ 16,516	\$ 42,960	\$ 74,177
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 3,227,073	\$ 1,990,645	\$ 0				\$ 4,071,860	\$ 9,289,578	\$ 11,432,175
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 200,000	\$ 200,000	\$ 479,098
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 7,425	\$ 7,425	\$ 8,872
Due to Other Courts									\$ 0
Due to State	\$ 0	\$ 600,742					\$ 0	\$ 600,742	\$ 100,122
TC145 Liability							\$ 324,929	\$ 324,929	\$ 252,446
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							\$ 15,631	\$ 15,631	\$ 23,511
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 0	\$ 600,742	\$ 0				\$ 547,985	\$ 1,148,727	\$ 864,049
Civil	\$ 0						\$ 2,389,062	\$ 2,389,062	\$ 3,407,552
Criminal							\$ 578,106	\$ 578,106	\$ 924,589
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 436,931	\$ 436,931	\$ 311,849
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 3,411,971	\$ 3,411,971	\$ 4,651,863
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (61,096)							\$ (61,096)	\$ 38,004
Deferred Compensation Payable	\$ 692							\$ 692	\$ 11,348
Deductions Payable	\$ 5,208							\$ 5,208	\$ 105,253
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (55,195)							\$ (55,195)	\$ 154,605
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 200,249						\$ 105,204	\$ 305,453	\$ 287,800
Jury Fees - Non-Interest							\$ 3,021	\$ 3,021	\$ 1,559
Fees - Partial Payment & Overpayment							\$ 3,680	\$ 3,680	\$ 3,193
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 200,249		\$ 0				\$ 111,904	\$ 312,153	\$ 292,552
Total Liabilities	\$ 145,054	\$ 600,742	\$ 0				\$ 4,071,860	\$ 4,817,656	\$ 5,963,068
Total Fund Balance	\$ 3,082,019	\$ 1,389,903	\$ 0					\$ 4,471,922	\$ 5,469,107
Total Liabilities and Fund Balance	\$ 3,227,073	\$ 1,990,645	\$ 0				\$ 4,071,860	\$ 9,289,578	\$ 11,432,175

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 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	\$ 8,437,115	\$ 40,369						\$ 8,477,484	\$ 14,436,623	\$ 8,615,186	\$ 13,439,506
Improvement and Modernization Fund									\$ 32,769	\$ 1,844,276	\$ 271,534
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 343,629							\$ 343,629	\$ 817,906	\$ 424,740	\$ 1,246,696
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 349,314							\$ 349,314	\$ 913,073	\$ (1,517,160)	\$ 1,420,381
Other Miscellaneous	\$ 644,511	\$ 313,809						\$ 958,320	\$ 644,511	\$ 1,536,825	\$ 644,511
	\$ 9,774,569	\$ 354,178						\$ 10,128,747	\$ 16,844,882	\$ 10,903,867	\$ 17,022,628
Grants											
AB 1058 Commissioner/Facilitator			\$ 16,469					\$ 16,469	\$ 260,301	\$ 48,704	\$ 260,301
Other Judicial Council Grants			\$ 0					\$ 0	\$ 17,706	\$ 0	\$ 15,632
Non-Judicial Council Grants										\$ 0	\$ 10,000
			\$ 16,469					\$ 16,469	\$ 278,007	\$ 48,704	\$ 285,933
Other Financing Sources											
Interest Income	\$ 158,978	\$ 8,489						\$ 167,468	\$ 321,915	\$ 216,272	\$ 45,000
Investment Income											
Donations											
Local Fees	\$ 3,373	\$ 36,131						\$ 39,504	\$ 456,949	\$ 16,219	\$ 45,700
Non-Fee Revenues	\$ 1,228							\$ 1,228	\$ 1,400	\$ 496	\$ 2,000
Enhanced Collections		\$ 43,789						\$ 43,789	\$ 154,150		
Escheatment											
Prior Year Revenue	\$ (5,840)	\$ 4,806						\$ (1,034)	\$ (5,840)	\$ 5,275	\$ 5,018
County Program - Restricted		\$ 1,901						\$ 1,901	\$ 5,600	\$ 1,198	\$ 10,351
Reimbursement Other	\$ 2,312							\$ 2,312	\$ 21,500	\$ 4,008	\$ 20,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,046							\$ 2,046		\$ 590	\$ 4,300
	\$ 162,097	\$ 95,116						\$ 257,212	\$ 955,674	\$ 244,059	\$ 132,369
Total Revenues	\$ 9,936,665	\$ 449,294	\$ 16,469					\$ 10,402,428	\$ 18,078,563	\$ 11,196,630	\$ 17,440,930
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 4,755,066	\$ 1,950	\$ 10,069					\$ 4,767,085	\$ 9,413,889	\$ 4,348,191	\$ 9,593,662
Temp Help									\$ 174,835	\$ 15,843	\$ 9,987
Overtime	\$ 19,465							\$ 19,465	\$ 70,000	\$ 63,222	\$ 133,060
Staff Benefits	\$ 2,355,200		\$ 3,655					\$ 2,358,855	\$ 5,634,757	\$ 2,469,801	\$ 5,323,459
	\$ 7,129,731	\$ 1,950	\$ 13,724					\$ 7,145,405	\$ 15,293,481	\$ 6,897,057	\$ 15,060,168
Operating Expenses and Equipment											
General Expense	\$ 180,330							\$ 180,330	\$ 1,108,015	\$ 152,443	\$ 662,706
Printing	\$ 1,482							\$ 1,482	\$ 7,000	\$ 2,333	\$ 20,000
Telecommunications	\$ 19,480							\$ 19,480	\$ 54,404	\$ 12,624	\$ 37,000
Postage	\$ 43,438							\$ 43,438	\$ 107,000	\$ 48,246	\$ 85,000
Insurance	\$ 8,609							\$ 8,609	\$ 7,375	\$ 7,582	\$ 6,800
In-State Travel	\$ 3,330							\$ 3,330	\$ 7,000	\$ 3,813	\$ 8,000
Out-of-State Travel											
Training	\$ 9,660							\$ 9,660	\$ 24,250	\$ 6,589	\$ 27,250
Security Services											
Facility Operations	\$ 7,118							\$ 7,118	\$ 430,120	\$ 4,773	\$ 223,100
Utilities											
Contracted Services	\$ 503,278		\$ 0					\$ 503,278	\$ 1,028,861	\$ 273,391	\$ 933,247
Consulting and Professional Services	\$ 8,100							\$ 8,100	\$ 334,326	\$ 2,650	\$ 944,027
Information Technology	\$ 223,934							\$ 223,934	\$ 722,487	\$ 187,468	\$ 707,609
Major Equipment									\$ 34,000		
Other Items of Expense										\$ 100	
	\$ 1,008,760		\$ 0					\$ 1,008,760	\$ 3,864,838	\$ 702,012	\$ 3,654,739
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 22,213							\$ 22,213	\$ 53,500	\$ 28,798	\$ 67,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (2,745)		\$ 2,745					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 42,010							\$ 42,010	\$ 266	\$ 3,504	\$ 1,708
	\$ 61,478		\$ 2,745					\$ 64,223	\$ 53,766	\$ 32,303	\$ 68,708
Total Expenditures	\$ 8,199,969	\$ 1,950	\$ 16,469					\$ 8,218,388	\$ 19,212,085	\$ 7,631,372	\$ 18,783,615
Excess (Deficit) of Revenues Over Expenditures	\$ 1,736,696	\$ 447,344	\$ 0					\$ 2,184,040	\$ (1,133,522)	\$ 3,565,258	\$ (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)	\$ 3,082,019	\$ 1,389,903	\$ 0					\$ 4,471,922	\$ 1,154,360	\$ 5,469,107	\$ 561,164

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

For the month ended December										
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	\$ 2,349,752	\$ 77,357				\$ 661	\$ 2,427,770	\$ 6,014,540	\$ 2,260,934	\$ 5,526,094
Traffic & Other Infractions	\$ 145,926	\$ 46,019					\$ 191,945	\$ 429,593	\$ 174,904	\$ 547,409
Other Criminal Cases	\$ 235,674	\$ 43,400				\$ 1,400	\$ 280,474	\$ 965,003	\$ 326,435	\$ 1,718,012
Civil	\$ 642,607						\$ 642,607	\$ 1,379,675	\$ 617,852	\$ 1,214,298
Family & Children Services	\$ 569,182	\$ 17,339			\$ 2,745	\$ 200	\$ 589,465	\$ 1,174,647	\$ 487,435	\$ 1,198,520
Probate, Guardianship & Mental Health Services	\$ 309,615						\$ 309,615	\$ 656,604	\$ 269,678	\$ 608,961
Juvenile Dependency Services										
Juvenile Delinquency Services										
Other Court Operations	\$ 132,362	\$ 23,988					\$ 156,350	\$ 522,832	\$ 144,014	\$ 233,800
Court Interpreters	\$ 277,138	\$ 187,230					\$ 464,368	\$ 1,117,821	\$ 424,118	\$ 1,246,947
Jury Services	\$ 98,361		\$ 22,213				\$ 120,574	\$ 525,517	\$ 131,260	\$ 409,487
Security										
Trial Court Operations Program	\$ 4,760,617	\$ 395,332	\$ 22,213		\$ 2,745	\$ 2,261	\$ 5,183,167	\$ 12,786,232	\$ 4,836,629	\$ 12,703,528
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 336,797				\$ (425)		\$ 336,372	\$ 734,763	\$ 281,173	\$ 618,812
Fiscal Services	\$ 487,980	\$ 53,787			\$ (1,093)		\$ 540,675	\$ 283,230	\$ 1,127,152	\$ 956,557
Human Resources	\$ 729,853	\$ 20,193			\$ (257)	\$ 39,749	\$ 789,537	\$ 1,323,257	\$ 348,668	\$ 1,264,085
Business & Facilities Services		\$ 152,396					\$ 152,396	\$ 1,129,587	\$ 120,187	\$ 522,008
Information Technology	\$ 830,158	\$ 387,051			\$ (970)		\$ 1,216,240	\$ 2,955,015	\$ 917,562	\$ 2,718,625
Court Administration Program	\$ 2,384,788	\$ 613,428			\$ (2,745)	\$ 39,749	\$ 3,035,221	\$ 6,425,853	\$ 2,794,743	\$ 6,080,087
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 7,145,405	\$ 1,008,760	\$ 22,213		\$ 0	\$ 42,010	\$ 8,218,388	\$ 19,212,085	\$ 7,631,372	\$ 18,783,615