

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 December								2024/25
	Fiscal Year 2025/26								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (1,835,379)	\$ 1,948,845	\$ (129,851)				\$ 36,025	\$ 19,641	\$ (63,047)
Payroll	\$ 4,664							\$ 4,664	\$ (14,914)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (120,370)	\$ (120,370)	\$ (162,171)
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	\$ 2,939,404						\$ 1,980,393	\$ 4,919,798	\$ 9,469,006
Total Cash and Cash Equivalents	\$ 1,126,435	\$ 1,948,845	\$ (129,851)				\$ 1,896,049	\$ 4,841,478	\$ 9,246,618
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	\$ 37					\$ 16,516	\$ 16,553	\$ 16,516
Due From Other Courts									
Due From State	\$ 67,636	\$ 0	\$ 129,851					\$ 197,487	\$ 19,019
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 4,303							\$ 4,303	\$ 7,425
Total Receivables	\$ 71,939	\$ 37	\$ 129,851				\$ 16,516	\$ 218,343	\$ 42,960
Prepaid Expenses - General	\$ 57,973							\$ 57,973	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 57,973							\$ 57,973	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,256,347	\$ 1,948,882	\$ 0				\$ 1,912,565	\$ 5,117,794	\$ 9,289,578
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 0	\$ 0	\$ 0				\$ 3,598	\$ 3,598	\$ 200,000
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 4,303	\$ 4,303	\$ 7,425
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 34,090	\$ 603,389					\$ 0	\$ 637,479	\$ 600,742
TC145 Liability							\$ 515,637	\$ 515,637	\$ 324,929
Due to Other Governments	\$ 0							\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 5,937	\$ 5,937	\$ 15,631
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 34,090	\$ 603,389	\$ 0				\$ 529,476	\$ 1,166,955	\$ 1,148,727
Civil	\$ 0						\$ 494,168	\$ 494,168	\$ 2,389,062
Criminal							\$ 622,691	\$ 622,691	\$ 578,106
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 143,228	\$ 143,228	\$ 436,931
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 1,267,960	\$ 1,267,960	\$ 3,411,971
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 12,649							\$ 12,649	\$ (61,096)
Deferred Compensation Payable	\$ (808)							\$ (808)	\$ 692
Deductions Payable	\$ 4,950							\$ 4,950	\$ 5,208
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 16,792							\$ 16,792	\$ (55,195)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 161,142						\$ 108,370	\$ 269,512	\$ 305,453
Jury Fees - Non-Interest							\$ 2,176	\$ 2,176	\$ 3,021
Fees - Partial Payment & Overpayment							\$ 4,584	\$ 4,584	\$ 3,680
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 161,142						\$ 115,130	\$ 276,271	\$ 312,153
Total Liabilities	\$ 212,023	\$ 603,389	\$ 0				\$ 1,912,565	\$ 2,727,978	\$ 4,817,656
Total Fund Balance	\$ 1,044,323	\$ 1,345,493	\$ 0					\$ 2,389,816	\$ 4,471,922
Total Liabilities and Fund Balance	\$ 1,256,347	\$ 1,948,882	\$ 0				\$ 1,912,565	\$ 5,117,794	\$ 9,289,578

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 2025/26										2024/25	
	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	\$ 7,126,530	\$ 39,699					\$ 7,166,229	\$ 14,963,027	\$ 8,477,484	\$ 14,436,623	
Improvement and Modernization Fund								\$ 32,769		\$ 32,769	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 418,982						\$ 418,982	\$ 832,125	\$ 343,629	\$ 817,906	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 182,290						\$ 182,290	\$ 407,484	\$ 349,314	\$ 913,073	
Other Miscellaneous	\$ 679,065	\$ 304,556					\$ 983,621	\$ 949,067	\$ 958,320	\$ 644,511	
	\$ 8,406,868	\$ 344,254					\$ 8,751,122	\$ 17,184,471	\$ 10,128,747	\$ 16,844,882	
Grants											
AB 1058 Commissioner/Facilitator			\$ 129,851				\$ 129,851	\$ 249,271	\$ 16,469	\$ 260,301	
Other Judicial Council Grants								\$ 18,562	\$ 0	\$ 17,706	
Non-Judicial Council Grants											
			\$ 129,851				\$ 129,851	\$ 267,833	\$ 16,469	\$ 278,007	
Other Financing Sources											
Interest Income	\$ 36,690	\$ 9,717					\$ 46,407	\$ 50,375	\$ 167,468	\$ 321,915	
Investment Income											
Donations											
Local Fees	\$ 5,116	\$ 136,431					\$ 141,546	\$ 1,801,702	\$ 39,504	\$ 456,949	
Non-Fee Revenues	\$ 9,549						\$ 9,549	\$ 10,500	\$ 1,228	\$ 1,400	
Enhanced Collections		\$ 99,714					\$ 99,714	\$ 154,300	\$ 43,789	\$ 154,150	
Escheatment											
Prior Year Revenue	\$ (69,428)	\$ 597	\$ 2,953				\$ (65,878)		\$ (1,034)	\$ (5,840)	
County Program - Restricted		\$ 2,555					\$ 2,555	\$ 6,750	\$ 1,901	\$ 5,600	
Reimbursement Other	\$ 11,899						\$ 11,899	\$ 19,700	\$ 2,312	\$ 21,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 16						\$ 16		\$ 2,046		
	\$ (6,159)	\$ 249,015	\$ 2,953				\$ 245,809	\$ 2,043,327	\$ 257,212	\$ 955,674	
Total Revenues	\$ 8,400,709	\$ 593,269	\$ 132,803				\$ 9,126,781	\$ 19,495,631	\$ 10,402,428	\$ 18,078,563	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 4,399,819		\$ 77,180				\$ 4,476,999	\$ 9,848,626	\$ 4,767,085	\$ 9,413,889	
Temp Help	\$ 35						\$ 35	\$ 341,594		\$ 174,835	
Overtime	\$ 41,391						\$ 41,391	\$ 40,200	\$ 19,465	\$ 70,000	
Staff Benefits	\$ 2,234,518		\$ 27,196				\$ 2,261,714	\$ 5,339,370	\$ 2,358,855	\$ 5,634,757	
	\$ 6,675,763		\$ 104,375				\$ 6,780,138	\$ 15,569,790	\$ 7,145,405	\$ 15,293,481	
Operating Expenses and Equipment											
General Expense	\$ 167,342		\$ 1,920				\$ 169,262	\$ 1,067,666	\$ 180,330	\$ 1,108,015	
Printing	\$ 2,185						\$ 2,185	\$ 5,500	\$ 1,482	\$ 7,000	
Telecommunications	\$ 21,456						\$ 21,456	\$ 118,380	\$ 19,480	\$ 54,404	
Postage	\$ 32,652						\$ 32,652	\$ 104,910	\$ 43,438	\$ 107,000	
Insurance	\$ 7,883						\$ 7,883	\$ 9,470	\$ 8,609	\$ 7,375	
In-State Travel	\$ 7,297		\$ 2,680				\$ 9,977	\$ 13,000	\$ 3,330	\$ 7,000	
Out-of-State Travel	\$ 87						\$ 87				
Training	\$ 7,154						\$ 7,154	\$ 20,000	\$ 9,660	\$ 24,250	
Security Services											
Facility Operations	\$ 25,478						\$ 25,478	\$ 469,751	\$ 7,118	\$ 430,120	
Utilities											
Contracted Services	\$ 405,828	\$ 97,493	\$ 0				\$ 503,321	\$ 1,041,002	\$ 503,278	\$ 1,028,861	
Consulting and Professional Services	\$ 7,700						\$ 7,700	\$ 319,556	\$ 8,100	\$ 334,326	
Information Technology	\$ 172,965						\$ 172,965	\$ 1,082,918	\$ 223,934	\$ 722,487	
Major Equipment										\$ 34,000	
Other Items of Expense											
	\$ 858,025	\$ 97,493	\$ 4,600				\$ 960,118	\$ 4,252,153	\$ 1,008,760	\$ 3,864,838	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 36,633						\$ 36,633	\$ 50,200	\$ 22,213	\$ 53,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (20,875)		\$ 20,875				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 26,108	\$ (102)					\$ 26,006	\$ 1,648	\$ 42,010	\$ 266	
	\$ 41,866	\$ (102)	\$ 20,875				\$ 62,639	\$ 51,848	\$ 64,223	\$ 53,766	
Total Expenditures	\$ 7,575,654	\$ 97,391	\$ 129,851				\$ 7,802,896	\$ 19,873,792	\$ 8,218,388	\$ 19,212,085	
Excess (Deficit) of Revenues Over Expenditures	\$ 825,055	\$ 495,878	\$ 2,953				\$ 1,323,886	\$ (378,161)	\$ 2,184,040	\$ (1,133,522)	
Operating Transfers In (Out)	\$ 2,953		\$ (2,953)				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 216,316	\$ 849,615	\$ 0				\$ 1,065,931	\$ 1,065,931	\$ 2,287,882	\$ 2,287,882	
Ending Balance (Deficit)	\$ 1,044,323	\$ 1,345,493	\$ 0				\$ 2,389,816	\$ 687,770	\$ 4,471,922	\$ 1,154,360	

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

For the month ended December										
Fiscal Year 2025/26									2024/25	
	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	\$ 2,211,934	\$ 109,755				\$ 1,217	\$ 2,322,906	\$ 5,528,363	\$ 2,427,770	\$ 6,014,540
Traffic & Other Infractions	\$ 161,389	\$ 28,664					\$ 190,053	\$ 314,674	\$ 191,945	\$ 429,593
Other Criminal Cases	\$ 195,664	\$ 41,175				\$ 1,400	\$ 238,239	\$ 1,072,090	\$ 280,474	\$ 965,003
Civil	\$ 509,484	\$ 95					\$ 509,579	\$ 1,085,827	\$ 642,607	\$ 1,379,675
Family & Children Services	\$ 648,291	\$ 38,840			\$ 20,875	\$ 40	\$ 708,046	\$ 1,421,615	\$ 589,465	\$ 1,174,647
Probate, Guardianship & Mental Health Services	\$ 320,042						\$ 320,042	\$ 684,490	\$ 309,615	\$ 656,604
Juvenile Dependency Services										
Juvenile Delinquency Services										
Other Court Operations	\$ 94,823	\$ 29,692					\$ 124,515	\$ 431,424	\$ 156,350	\$ 522,832
Court Interpreters	\$ 278,215	\$ 252,654				\$ 9,390	\$ 540,259	\$ 1,283,340	\$ 464,368	\$ 1,117,821
Jury Services	\$ 102,778		\$ 36,633				\$ 139,411	\$ 514,075	\$ 120,574	\$ 525,517
Security										
Trial Court Operations Program	\$ 4,522,620	\$ 500,874	\$ 36,633		\$ 20,875	\$ 12,047	\$ 5,093,050	\$ 12,335,899	\$ 5,183,167	\$ 12,786,232
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 341,227	\$ 1,565			\$ (2,744)		\$ 340,048	\$ 760,366	\$ 336,372	\$ 734,763
Fiscal Services	\$ 513,358	\$ 129,064			\$ (4,080)	\$ (102)	\$ 638,240	\$ 1,289,746	\$ 540,675	\$ 283,230
Human Resources	\$ 640,404	\$ 11,717			\$ (5,679)	\$ 42	\$ 646,484	\$ 1,376,841	\$ 789,537	\$ 1,323,257
Business & Facilities Services		\$ 133,922				\$ 519	\$ 134,442	\$ 1,133,705	\$ 152,396	\$ 1,129,587
Information Technology	\$ 762,528	\$ 182,976			\$ (8,372)	\$ 13,500	\$ 950,632	\$ 2,977,235	\$ 1,216,240	\$ 2,955,015
Court Administration Program	\$ 2,257,518	\$ 459,244			\$ (20,875)	\$ 13,959	\$ 2,709,846	\$ 7,537,893	\$ 3,035,221	\$ 6,425,853
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 6,780,138	\$ 960,118	\$ 36,633		\$ 0	\$ 26,006	\$ 7,802,896	\$ 19,873,792	\$ 8,218,388	\$ 19,212,085