

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 a large, stylized 'C' followed by a series of 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								
	Fiscal Year 2025/26								2024/25
	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	\$ (1,900,195)	\$ 1,831,358	\$ (54,039)				\$ 8,112	\$ (114,764)	\$ (89,629)
Payroll	\$ (4,085)							\$ (4,085)	\$ (14,914)
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution									
Civil Filing Fees							\$ (3,019)	\$ (3,019)	\$ 0
Trust							\$ (168,178)	\$ (168,178)	\$ (111,489)
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	\$ 3,785,913						\$ 1,837,989	\$ 5,623,902	\$ 12,315,133
Total Cash and Cash Equivalents	\$ 1,899,378	\$ 1,831,358	\$ (54,039)				\$ 1,674,904	\$ 5,351,601	\$ 12,116,846
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	\$ 18,706
Due From Other Governments	\$ 0	\$ 37					\$ 16,516	\$ 16,553	\$ 16,516
Due From Other Courts									
Due From State	\$ 4,500	\$ 0	\$ 58,020					\$ 62,520	\$ 91,894
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 5,861							\$ 5,861	\$ 7,590
Total Receivables	\$ 10,361	\$ 37	\$ 58,020				\$ 16,516	\$ 84,934	\$ 134,706
Prepaid Expenses - General	\$ 57,973							\$ 57,973	\$ 13,227
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 57,973							\$ 57,973	\$ 13,227
Other Assets									
Total Other Assets									
Total Assets	\$ 1,967,712	\$ 1,831,395	\$ 3,981				\$ 1,691,420	\$ 5,494,508	\$ 12,264,779
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0							\$ 0	\$ 0
Accounts Payable - General	\$ 91,505	\$ 0	\$ 0				\$ 1,673	\$ 93,178	\$ 16,789
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 5,861	\$ 5,861	\$ 26,296
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 75,120	\$ 633,721					\$ 0	\$ 708,840	\$ 673,717
TC145 Liability							\$ 399,544	\$ 399,544	\$ 315,576
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							\$ 6,156	\$ 6,156	\$ 22,846
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 166,625	\$ 633,721	\$ 0				\$ 413,234	\$ 1,213,579	\$ 1,055,224
Civil	\$ 0						\$ 479,916	\$ 479,916	\$ 3,761,889
Criminal							\$ 539,329	\$ 539,329	\$ 811,252
Unreconciled - Civil and Criminal							\$ 7,873	\$ 7,873	\$ 7,873
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 138,272	\$ 138,272	\$ 476,079
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 1,165,389	\$ 1,165,389	\$ 5,057,093
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ (146,225)							\$ (146,225)	\$ (61,098)
Deferred Compensation Payable	\$ (808)							\$ (808)	\$ 692
Deductions Payable	\$ (6,483)							\$ (6,483)	\$ 5,211
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (153,516)							\$ (153,516)	\$ (55,194)
Revenue Collected in Advance	\$ 0							\$ 0	\$ 0
Liabilities For Deposits	\$ 167,045						\$ 107,365	\$ 274,410	\$ 302,355
Jury Fees - Non-Interest							\$ 898	\$ 898	\$ 1,876
Fees - Partial Payment & Overpayment							\$ 4,534	\$ 4,534	\$ 3,436
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 167,045						\$ 112,797	\$ 279,841	\$ 307,667
Total Liabilities	\$ 180,153	\$ 633,721	\$ 0				\$ 1,691,420	\$ 2,505,293	\$ 6,364,789
Total Fund Balance	\$ 1,787,559	\$ 1,197,675	\$ 3,981					\$ 2,989,214	\$ 5,899,990
Total Liabilities and Fund Balance	\$ 1,967,712	\$ 1,831,395	\$ 3,981				\$ 1,691,420	\$ 5,494,508	\$ 12,264,779

	For the month ended September										
	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	\$ 4,541,223	\$ 10,160						\$ 4,551,383	\$ 14,963,027	\$ 6,205,763	\$ 14,436,623
Improvement and Modernization Fund									\$ 32,769		\$ 32,769
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 212,420							\$ 212,420	\$ 832,125	\$ 145,296	\$ 817,906
Civil Coordination Reimbursement (0150091)	\$ 157,643							\$ 157,643	\$ 407,484	\$ 334,968	\$ 913,073
MOU Reimbursements (0150010 and General)	\$ 34,554	\$ 304,556						\$ 339,110	\$ 949,067	\$ 318,326	\$ 644,511
Other Miscellaneous											
	\$ 4,945,840	\$ 314,716						\$ 5,260,556	\$ 17,184,471	\$ 7,004,352	\$ 16,844,882
Grants											
AB 1058 Commissioner/Facilitator			\$ (2,952)					\$ (2,952)	\$ 249,271	\$ (2,673)	\$ 260,301
Other Judicial Council Grants									\$ 18,562	\$ 0	\$ 17,706
Non-Judicial Council Grants											
			\$ (2,952)					\$ (2,952)	\$ 267,833	\$ (2,673)	\$ 278,007
Other Financing Sources											
Interest Income	\$ 23,762	\$ 0						\$ 23,762	\$ 50,375	\$ 75,605	\$ 321,915
Investment Income											
Donations											
Local Fees	\$ (1,478)	\$ 56,750						\$ 55,272	\$ 1,801,702	\$ 16,288	\$ 456,949
Non-Fee Revenues	\$ 1,582							\$ 1,582	\$ 10,500	\$ 0	\$ 1,400
Enhanced Collections		\$ 21,159						\$ 21,159	\$ 154,300		\$ 154,150
Escheatment											
Prior Year Revenue			\$ 2,953					\$ 2,953		\$ (5,815)	\$ (5,840)
County Program - Restricted		\$ (531)						\$ (531)	\$ 6,750	\$ 272	\$ 5,600
Reimbursement Other	\$ 871							\$ 871	\$ 19,700	\$ 2,312	\$ 21,500
Sale of Fixed Assets											
Other Miscellaneous										\$ 2,046	
	\$ 24,737	\$ 77,378	\$ 2,953					\$ 105,068	\$ 2,043,327	\$ 90,707	\$ 955,674
Total Revenues	\$ 4,970,577	\$ 392,094	\$ 1					\$ 5,362,672	\$ 19,495,631	\$ 7,092,386	\$ 18,078,563
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 1,911,582							\$ 1,911,582	\$ 9,848,626	\$ 2,065,196	\$ 9,413,889
Temp Help	\$ 35							\$ 35	\$ 341,594		\$ 174,835
Overtime	\$ 14,129							\$ 14,129	\$ 40,200	\$ 8,953	\$ 70,000
Staff Benefits	\$ 1,032,505							\$ 1,032,505	\$ 5,339,370	\$ 1,102,281	\$ 5,634,757
	\$ 2,958,252							\$ 2,958,252	\$ 15,569,790	\$ 3,176,430	\$ 15,293,481
Operating Expenses and Equipment											
General Expense	\$ 71,781		\$ 1,920					\$ 73,701	\$ 1,067,666	\$ 79,797	\$ 1,108,015
Printing	\$ 1,193							\$ 1,193	\$ 5,500	\$ 1,366	\$ 7,000
Telecommunications	\$ 7,280							\$ 7,280	\$ 118,380	\$ 6,725	\$ 54,404
Postage	\$ 12,374							\$ 12,374	\$ 104,910	\$ 22,340	\$ 107,000
Insurance									\$ 9,470		\$ 7,375
In-State Travel	\$ 327							\$ 327	\$ 13,000	\$ 882	\$ 7,000
Out-of-State Travel											
Training	\$ 4,643										

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

For the month ended September										
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	\$ 958,451	\$ 49,144				\$ 977	\$ 1,008,571	\$ 5,528,363	\$ 1,075,327	\$ 6,014,540
Traffic & Other Infractions	\$ 68,234	\$ 14,137					\$ 82,371	\$ 314,674	\$ 83,317	\$ 429,593
Other Criminal Cases	\$ 83,957	\$ 9,697					\$ 93,654	\$ 1,072,090	\$ 107,870	\$ 965,003
Civil	\$ 227,865						\$ 227,865	\$ 1,085,827	\$ 272,636	\$ 1,379,675
Family & Children Services	\$ 250,529	\$ 24,578					\$ 275,107	\$ 1,421,615	\$ 229,213	\$ 1,174,647
Probate, Guardianship & Mental Health Services	\$ 135,733						\$ 135,733	\$ 684,490	\$ 134,415	\$ 656,604
Juvenile Dependency Services										
Juvenile Delinquency Services										
Other Court Operations	\$ 41,262	\$ 15,340					\$ 56,602	\$ 431,424	\$ 74,152	\$ 522,832
Court Interpreters	\$ 119,572	\$ 117,900				\$ 110	\$ 237,583	\$ 1,283,340	\$ 196,969	\$ 1,117,821
Jury Services	\$ 44,730		\$ 19,818				\$ 64,549	\$ 514,075	\$ 54,725	\$ 525,517
Security										
Trial Court Operations Program	\$ 1,930,333	\$ 230,797	\$ 19,818			\$ 1,087	\$ 2,182,035	\$ 12,335,899	\$ 2,228,624	\$ 12,786,232
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 152,317						\$ 152,317	\$ 760,366	\$ 153,238	\$ 734,763
Fiscal Services	\$ 227,683	\$ 49,084					\$ 276,767	\$ 1,289,746	\$ 226,576	\$ 283,230
Human Resources	\$ 331,898	\$ 5,119				\$ 42	\$ 337,060	\$ 1,376,841	\$ 407,814	\$ 1,323,257
Business & Facilities Services		\$ 69,070				\$ 519	\$ 69,589	\$ 1,133,705	\$ 64,518	\$ 1,129,587
Information Technology	\$ 316,021	\$ 105,600					\$ 421,621	\$ 2,977,235	\$ 399,509	\$ 2,955,015
Court Administration Program	\$ 1,027,919	\$ 228,874				\$ 561	\$ 1,257,354	\$ 7,537,893	\$ 1,251,654	\$ 6,425,853
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 2,958,252	\$ 459,671	\$ 19,818			\$ 1,648	\$ 3,439,388	\$ 19,873,792	\$ 3,480,278	\$ 19,212,085