

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

August 22, 2023

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	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 San Mateo
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended June									
Fiscal Year 2022/23									2021/22
	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	\$ (1,915,216)	\$ 1,459,546	\$ 11,682			\$ 0	\$ 401,073	\$ (42,915)	\$ 241,412
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 347,556	\$ 347,556	\$ (2,703,862)
Civil Filing Fees							\$ 607,341	\$ 607,341	\$ 919,091
Trust							\$ (466,654)	\$ (466,654)	\$ (1,045,047)
Credit Card									
Cash on Hand	\$ 1,650							\$ 1,650	\$ 1,650
Cash with County	\$ 635,752						\$ 0	\$ 635,752	\$ 1,616,310
Cash Outside of the JCC									
Cash Equivalents	\$ 6,495,962						\$ 26,200,081	\$ 32,696,043	\$ 30,310,644
Total Cash and Cash Equivalents	\$ 5,218,149	\$ 1,459,546	\$ 11,682			\$ 0	\$ 27,089,397	\$ 33,778,774	\$ 29,340,199
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 1	\$ 1,373						\$ 1,375	\$ 17,370
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 6,272							\$ 6,272	
Civil Jury Fees	\$ 0							\$ 0	\$ 19,196
Trust							\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 347,149						\$ 0	\$ 347,149	\$ 270,947
Due From Other Governments	\$ 176,916	\$ 0	\$ 239,587					\$ 416,503	\$ 650,948
Due From Other Courts						\$ 0		\$ 0	\$ 0
Due From State	\$ 643,939	\$ 88,941	\$ 154,209					\$ 887,089	\$ 1,184,538
Trust Due To/From							\$ 450,202	\$ 450,202	\$ 93,915
Distribution Due To/From							\$ 406	\$ 406	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 40,206	\$ 136,966	\$ 0					\$ 177,172	\$ 92,998
Total Receivables	\$ 1,214,483	\$ 227,281	\$ 393,796			\$ 0	\$ 450,608	\$ 2,286,168	\$ 2,329,912
Prepaid Expenses - General	\$ 495,269							\$ 495,269	\$ 360,267
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 495,269							\$ 495,269	\$ 360,267
Other Assets									
Total Other Assets									
Total Assets	\$ 6,927,901	\$ 1,686,827	\$ 405,479			\$ 0	\$ 27,540,004	\$ 36,560,211	\$ 32,030,377
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 838,196	\$ 59,950	\$ 6,458					\$ 904,604	\$ 2,099,952
Accounts Payable - General	\$ 68,493	\$ 9,680	\$ 0				\$ 1,961,622	\$ 2,039,794	\$ 102,089
Due to Other Funds	\$ 0	\$ 6,211	\$ 340,939				\$ 627,780	\$ 974,929	\$ 457,860
Due to Other Courts									
Due to State	\$ 0	\$ 0						\$ 0	\$ 915,735
TC145 Liability							\$ 607,341	\$ 607,341	\$ 900,679
Due to Other Governments	\$ 80,679	\$ 356,348	\$ 58,083					\$ 495,110	\$ 23,499
AB145 Due to Other Government Agency							\$ 1,904,887	\$ 1,904,887	\$ 1,756,003
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 1	\$ 1	\$ 181
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 987,368	\$ 432,188	\$ 405,479				\$ 5,101,631	\$ 6,926,666	\$ 6,255,998
Civil							\$ 14,901,428	\$ 14,901,428	\$ 8,244,201
Criminal							\$ 4,965,499	\$ 4,965,499	\$ 5,040,878
Unreconciled - Civil and Criminal							\$ 1,518,504	\$ 1,518,504	\$ 1,518,504
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 905,152	\$ 905,152	\$ 480,914
Miscellaneous Trust									
Total Trust Deposits							\$ 22,290,583	\$ 22,290,583	\$ 15,284,497
Accrued Payroll	\$ 676,384							\$ 676,384	\$ 1,780,236
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 676,384							\$ 676,384	\$ 1,780,236
Revenue Collected in Advance	\$ 953,675	\$ 0	\$ 0			\$ 0		\$ 953,675	\$ 3,925,541
Liabilities For Deposits	\$ 35,091		\$ 0				\$ 87,827	\$ 122,918	\$ 221,281
Jury Fees - Non-Interest							\$ 55,369	\$ 55,369	\$ 42,593
Fees - Partial Payment & Overpayment							\$ 4,595	\$ 4,595	\$ 4,501
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 988,766	\$ 0	\$ 0			\$ 0	\$ 147,791	\$ 1,136,557	\$ 4,193,915
Total Liabilities	\$ 2,652,518	\$ 432,188	\$ 405,479			\$ 0	\$ 27,540,004	\$ 31,030,190	\$ 27,514,647
Total Fund Balance	\$ 4,275,383	\$ 1,254,638	\$ 0			\$ 0		\$ 5,530,021	\$ 4,515,730
Total Liabilities and Fund Balance	\$ 6,927,901	\$ 1,686,827	\$ 405,479			\$ 0	\$ 27,540,004	\$ 36,560,211	\$ 32,030,377

Superior Court of California, County of San Mateo
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)

For the month ended June											
Fiscal Year 2022/23										2021/22	
	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	\$ 44,179,120	\$ 404,283						\$ 44,583,403	\$ 51,404,029	\$ 42,444,001	\$ 42,177,055
Improvement and Modernization Fund	\$ 260,550							\$ 260,550	\$ 260,550	\$ 732,049	\$ 220,808
Judges' Compensation (0150019)	\$ 254,496							\$ 254,496	\$ 262,000	\$ 262,408	\$ 266,000
Court Interpreter (0150037)	\$ 3,096,983							\$ 3,096,983		\$ 3,113,217	\$ 2,809,981
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,683,703	\$ 0						\$ 1,683,703	\$ 2,023,208	\$ 2,573,326	\$ 3,670,230
Other Miscellaneous	\$ 2,411,112	\$ 1,026,347						\$ 3,437,459		\$ 3,391,216	\$ 2,411,112
	\$ 51,885,964	\$ 1,430,630						\$ 53,316,594	\$ 53,949,786	\$ 52,516,217	\$ 51,555,186
Grants											
AB 1058 Commissioner/Facilitator			\$ 611,526					\$ 611,526	\$ 742,818	\$ 704,171	\$ 684,371
Other Judicial Council Grants			\$ 59,662					\$ 59,662	\$ 64,013	\$ 189,884	\$ 195,036
Non-Judicial Council Grants			\$ 478,533					\$ 478,533	\$ 568,194	\$ 383,289	\$ 444,396
			\$ 1,149,720					\$ 1,149,720	\$ 1,375,025	\$ 1,277,344	\$ 1,323,804
Other Financing Sources											
Interest Income	\$ 842,960	\$ 93,426						\$ 936,386	\$ 325,000	\$ 312,506	\$ 326,000
Investment Income											
Donations											
Local Fees	\$ 77,745	\$ 331,582						\$ 409,327	\$ 454,200	\$ 608,458	\$ 635,800
Non-Fee Revenues									\$ 15,840	\$ 0	\$ 0
Enhanced Collections		\$ 839,321						\$ 839,321	\$ 60,000	\$ 10,661	\$ 3,000
Escheatment	\$ 118,823							\$ 118,823	\$ 115,000	\$ 2,956	\$ 6,900
Prior Year Revenue	\$ (421,272)	\$ (205)	\$ 96,125					\$ (325,353)		\$ 9,639	\$ 0
County Program - Restricted		\$ 116,355						\$ 116,355	\$ 111,500	\$ 110,120	\$ 118,100
Reimbursement Other	\$ 870,475							\$ 870,475	\$ 654,500	\$ 1,061,800	\$ 1,578,892
Sale of Fixed Assets											
Other Miscellaneous	\$ 9,287							\$ 9,287	\$ 100,758	\$ 527,523	\$ 5,500
	\$ 1,498,019	\$ 1,380,478	\$ 96,125					\$ 2,974,621	\$ 1,836,798	\$ 2,643,662	\$ 2,674,192
Total Revenues	\$ 53,383,983	\$ 2,811,108	\$ 1,245,845					\$ 57,440,936	\$ 57,161,609	\$ 56,437,222	\$ 55,553,181
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 26,156,499	\$ 180,667	\$ 401,003					\$ 26,738,170	\$ 26,159,677	\$ 25,216,086	\$ 24,771,647
Temp Help	\$ 453,215							\$ 453,215		\$ 313,983	\$ 0
Overtime	\$ 54,481							\$ 54,481	\$ 100,000	\$ 98,633	\$ 150,000
Staff Benefits	\$ 16,683,493	\$ 8,565	\$ 335,216					\$ 17,027,275	\$ 19,573,310	\$ 16,704,076	\$ 19,348,934
	\$ 43,347,688	\$ 189,233	\$ 736,220					\$ 44,273,140	\$ 45,832,987	\$ 42,332,778	\$ 44,270,581
Operating Expenses and Equipment											
General Expense	\$ 1,288,978		\$ 2,295					\$ 1,291,273	\$ 1,489,093	\$ 1,203,331	\$ 1,214,184
Printing	\$ 41,341							\$ 41,341	\$ 82,295	\$ 63,629	\$ 77,788
Telecommunications	\$ 388,355							\$ 388,355	\$ 433,452	\$ 182,055	\$ 312,748
Postage	\$ 178,753							\$ 178,753	\$ 186,642	\$ 188,516	\$ 228,712
Insurance	\$ 14,298							\$ 14,298	\$ 17,320	\$ 12,800	\$ 12,320
In-State Travel	\$ 41,760		\$ 2,834					\$ 44,594	\$ 78,943	\$ 28,311	\$ 76,466
Out-of-State Travel	\$ 4,235		\$ 1,459					\$ 5,695		\$ 7,113	\$ 0
Training	\$ 16,013							\$ 16,013	\$ 16,370	\$ 9,100	\$ 15,854
Security Services											
Facility Operations	\$ 122,428							\$ 122,428	\$ 169,060	\$ 657,634	\$ 435,930
Utilities											
Contracted Services	\$ 3,701,843	\$ 2,544,382	\$ 464,267					\$ 6,710,492	\$ 7,160,091	\$ 5,803,692	\$ 6,940,801
Consulting and Professional Services	\$ 1,524,663	\$ 22,601						\$ 1,547,264	\$ 1,648,600	\$ 1,821,849	\$ 1,698,360
Information Technology	\$ 833,931	\$ 130,000	\$ 4,216					\$ 968,146	\$ 1,150,666	\$ 832,834	\$ 1,073,330
Major Equipment	\$ 197,033							\$ 197,033	\$ 210,000	\$ 290,656	\$ 178,000
Other Items of Expense	\$ 5,004							\$ 5,004	\$ 8,400	\$ 2,787	\$ 8,575
	\$ 8,358,635	\$ 2,696,983	\$ 475,071					\$ 11,530,689	\$ 12,650,932	\$ 11,104,307	\$ 12,273,068
Special Items of Expense											
Grand Jury	\$ 575							\$ 575	\$ 2,000	\$ 600	\$ 2,000
Jury Costs	\$ 240,431							\$ 240,431	\$ 210,300	\$ 204,006	\$ 234,000
Judgements, Settlements and Claims										\$ 21,616	\$ 0
Debt Service											\$ 475
Other									\$ 300		\$ 0
Capital Costs											
Internal Cost Recovery	\$ (150,797)	\$ 14,351	\$ 136,447					\$ 0		\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 296,119	\$ (8,071)	\$ 93,762					\$ 381,810		\$ 58,274	\$ 0
	\$ 386,328	\$ 6,280	\$ 230,208					\$ 622,816	\$ 212,600	\$ 284,497	\$ 236,475
Total Expenditures	\$ 52,092,651	\$ 2,892,495	\$ 1,441,499					\$ 56,426,646	\$ 58,696,519	\$ 53,721,581	\$ 56,780,124
Excess (Deficit) of Revenues Over Expenditures	\$ 1,291,332	\$ (81,387)	\$ (195,654)					\$ 1,014,291	\$ (1,534,909)	\$ 2,715,641	\$ (1,226,943)
Operating Transfers In (Out)	\$ (599,961)	\$ 404,307	\$ 195,654					\$ 0		\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,584,011	\$ 931,719	\$ 0			\$ 0		\$ 4,515,730	\$ 4,515,730	\$ 1,800,089	\$ 1,800,089
Ending Balance (Deficit)	\$ 4,275,383	\$ 1,254,638	\$ 0			\$ 0		\$ 5,530,021	\$ 2,980,821	\$ 4,515,730	\$ 573,147

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

For the month ended June

Fiscal Year 2022/23 2021/22

	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	\$ 17,147,230	\$ 1,314,265				\$ 481,023	\$ 18,942,517	\$ 19,410,235	\$ 17,771,057	\$ 18,868,916
Traffic & Other Infractions	\$ 1,410,284	\$ 402,048					\$ 1,812,332	\$ 1,966,765	\$ 1,505,316	\$ 1,446,279
Other Criminal Cases	\$ 3,127,186	\$ 27,621					\$ 3,154,807	\$ 3,594,179	\$ 3,355,037	\$ 4,264,018
Civil	\$ 4,186,099	\$ 212,671				\$ 176	\$ 4,398,946	\$ 5,070,904	\$ 4,632,597	\$ 5,107,191
Family & Children Services	\$ 3,014,759	\$ 210,817				\$ (3,196)	\$ 3,222,380	\$ 3,787,620	\$ 3,398,888	\$ 4,054,798
Probate, Guardianship & Mental Health Services	\$ 1,726,118	\$ 17,983					\$ 1,744,102	\$ 1,798,362	\$ 1,517,789	\$ 1,568,907
Juvenile Dependency Services		\$ 784,666					\$ 784,666	\$ 620,746	\$ 872,812	\$ 794,643
Juvenile Delinquency Services	\$ 663,470						\$ 663,470		\$ 547,935	\$ 618,662
Other Court Operations										
Court Interpreters	\$ 1,559,198	\$ 1,626,138				\$ 28,653	\$ 3,213,989	\$ 3,527,236	\$ 2,843,131	\$ 3,738,250
Jury Services	\$ 735,239	\$ 195,764	\$ 240,431				\$ 1,171,435	\$ 994,859	\$ 1,229,677	\$ 1,499,773
Security		\$ 468,756				\$ (449)	\$ 468,307		\$ 463,000	\$ 467,000
Trial Court Operations Program	\$ 33,569,582	\$ 5,260,731	\$ 240,431			\$ 506,206	\$ 39,576,951	\$ 40,770,905	\$ 38,137,240	\$ 42,428,437
Enhanced Collections	\$ 84,854	\$ 754,467				\$ (500)	\$ 838,821		\$ 3,590	\$ 5,500
Other Non-Court Operations			\$ 575				\$ 575		\$ 600	
Non-Court Operations Program	\$ 84,854	\$ 754,467	\$ 575			\$ (500)	\$ 839,396		\$ 4,190	\$ 5,500
Executive Office	\$ 4,020,648	\$ 1,810,598			\$ 0	\$ (25,167)	\$ 5,806,078	\$ 4,960,150	\$ 5,327,628	\$ 4,253,371
Fiscal Services	\$ 2,134,670	\$ 284,058				\$ (7,571)	\$ 2,411,157	\$ 3,894,454	\$ 2,222,188	\$ 2,480,106
Human Resources	\$ 937,310	\$ 620,735				\$ (38,534)	\$ 1,519,511	\$ 1,356,462	\$ 1,277,176	\$ 1,238,086
Business & Facilities Services	\$ 770,875	\$ 666,296				\$ (52,624)	\$ 1,384,547	\$ 2,374,755	\$ 1,913,314	\$ 1,744,882
Information Technology	\$ 2,755,202	\$ 2,133,805					\$ 4,889,007	\$ 5,339,793	\$ 4,839,846	\$ 4,629,742
Court Administration Program	\$ 10,618,704	\$ 5,515,492			\$ 0	\$ (123,896)	\$ 16,010,299	\$ 17,925,614	\$ 15,580,151	\$ 14,346,187
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 44,273,140	\$ 11,530,689	\$ 241,006		\$ 0	\$ 381,810	\$ 56,426,646	\$ 58,696,519	\$ 53,721,581	\$ 56,780,124