

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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

San Mateo

Court

2017-2018 Qtr 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Mateo

Court

2017-2018 Qtr 1

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	286.75	268.5			

¹ The 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 September									
	Fiscal Year 2017/18							2016/17		
	Governmental Funds				Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue		Grant							
		Non-Grant	Grant							
ASSETS										
Operations	\$ (2,362,915)	\$ 1,679,822	\$ 581,342			\$ 0	\$ 230,121	\$ 128,370	\$ 383,333	
Payroll										
Jury										
Revolving	\$ 0							\$ 0	\$ 0	
Other										
Distribution							\$ 312,168	\$ 312,168	\$ 146,630	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (2,931,820)	\$ (2,931,820)	\$ (1,580,644)	
Credit Card										
Cash on Hand	\$ 5,630							\$ 5,630	\$ 5,570	
Cash with County	\$ 524,404							\$ 524,404	\$ 345,823	
Cash Outside of the JCC										
Cash Equivalents	\$ 6,413,351							\$ 30,892,465	\$ 24,616,958	
Total Cash and Cash Equivalents	\$ 4,580,470	\$ 1,679,822	\$ 581,342			\$ 0	\$ 28,502,935	\$ 35,344,586	\$ 23,017,069	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Accounts Receivable - General										
Dishonored Checks										
Due From Employee										
Civil Jury Fees	\$ 0							\$ 0	\$ 0	
Trust										
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0	
Due From Other Governments	\$ 45,772	\$ 0				\$ 0		\$ 45,772	\$ 40,561	
Due From Other Courts						\$ 0	\$ 0	\$ 0	\$ 0	
Due From State	\$ 96,993	\$ 0	\$ 106,460					\$ 203,452	\$ 84,166	
Trust Due To/From							\$ 470,935	\$ 470,935	\$ 264,829	
Distribution Due To/From							\$ 527	\$ 527	\$ 990	
Civil Filing Fee Due To/From										
General Due To/From	\$ 21,562	\$ 0						\$ 21,562	\$ 0	
Total Receivables	\$ 164,327	\$ 0	\$ 106,460			\$ 0	\$ 471,462	\$ 742,249	\$ 390,536	
Prepaid Expenses - General										
Salary and Travel Advances										
Counties	\$ 4,645,918							\$ 4,645,918		
Total Prepaid Expenses	\$ 4,645,918							\$ 4,645,918		
Other Assets										
Total Other Assets										
Total Assets	\$ 9,390,715	\$ 1,679,822	\$ 687,802			\$ 0	\$ 28,974,397	\$ 40,732,735	\$ 24,308,205	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0	
Accounts Payable - General	\$ 4,726	\$ 0	\$ 0			\$ 0	\$ 5,954	\$ 10,680	\$ 56,601	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 493,025	\$ 493,025	\$ 265,809	
Due to Other Courts	\$ 0							\$ 0		
Due to State	\$ 309,637							\$ 309,637	\$ 0	
TC145 Liability							\$ 973,679	\$ 973,679	\$ 0	
Due to Other Governments	\$ 773	\$ 0	\$ 0					\$ 773	\$ 0	
AB145 Due to Other Government Agency							\$ 2,003,861	\$ 2,003,861	\$ 6,825,873	
Due to Other Public Agencies										
Sales and Use Tax	\$ 56							\$ 56	\$ 2,472	
Interest							\$ 22,226	\$ 22,226	\$ 2,935	
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 315,192	\$ 0	\$ 0			\$ 0	\$ 3,498,745	\$ 3,813,937	\$ 7,153,691	
Civil							\$ 16,404,194	\$ 16,404,194	\$ 2,386,294	
Criminal							\$ 7,154,775	\$ 7,154,775	\$ 2,075,762	
Unreconciled - Civil and Criminal							\$ 1,518,504	\$ 1,518,504	\$ 1,518,504	
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0	
Trust Interest Payable							\$ 187,120	\$ 187,120	\$ 109,022	
Miscellaneous Trust										
Total Trust Deposits							\$ 25,264,593	\$ 25,264,593	\$ 8,089,582	
Accrued Payroll	\$ 0							\$ 0	\$ 0	
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing	\$ 0							\$ 0	\$ 0	
Total Payroll Liabilities	\$ 0							\$ 0	\$ 0	
Revenue Collected in Advance	\$ 0		\$ 690,540			\$ 0		\$ 690,540	\$ 10,775	
Liabilities For Deposits	\$ 89,850						\$ 22,760	\$ 112,610	\$ 105,812	
Jury Fees - Non-Interest							\$ 184,235	\$ 184,235	\$ 187,262	
Fees - Partial Payment & Overpayment							\$ 4,065	\$ 4,065	\$ 4,079	
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ (5,345)	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 89,850		\$ 690,540			\$ 0	\$ 211,059	\$ 991,449	\$ 302,583	
Total Liabilities	\$ 405,042	\$ 0	\$ 690,540			\$ 0	\$ 28,974,397	\$ 30,089,979	\$ 13,545,856	
Total Fund Balance	\$ 8,985,672	\$ 1,679,822	\$ (2,738)			\$ 0		\$ 10,662,756	\$ 10,762,349	
Total Liabilities and Fund Balance	\$ 9,390,715	\$ 1,679,822	\$ 687,802			\$ 0	\$ 28,974,397	\$ 40,732,735	\$ 24,308,205	

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 September											
Fiscal Year 2017/18											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 16,158,582	\$ 66,715						\$ 16,225,297	\$ 33,271,220	\$ 17,057,378	\$ 34,616,093
Improvement and Modernization Fund								\$ 156,992			\$ 97,399
Judges' Compensation (0150019)	\$ 61,749							\$ 61,749	\$ 247,000	\$ 61,749	\$ 247,000
Court Interpreter (0150037)	\$ 346,364							\$ 346,364	\$ 1,800,090	\$ 453,674	\$ 1,774,500
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 203,283							\$ 203,283	\$ 1,211,383	\$ 102,279	\$ 1,071,564
Other Miscellaneous									\$ 2,411,112		\$ 2,842,450
	\$ 16,769,978	\$ 66,715						\$ 16,836,693	\$ 38,097,797	\$ 17,675,080	\$ 40,649,006
Grants											
AB 1058 Commissioner/Facilitator									\$ 709,920		\$ 705,126
Other Judicial Council Grants			\$ 0					\$ 0	\$ 716,929		\$ 262,459
Non-Judicial Council Grants									\$ 304,175		
			\$ 0					\$ 0	\$ 1,731,024		\$ 967,585
Other Financing Sources											
Interest Income	\$ 12,812	\$ 681						\$ 13,493	\$ 73,000	\$ 4,044	\$ 42,700
Investment Income											
Donations											
Local Fees	\$ 22,596	\$ 58,024						\$ 80,619	\$ 703,590	\$ 0	\$ 999,200
Non-Fee Revenues								\$ 9,500	\$ 9,500	\$ 3,329	\$ 9,500
Enhanced Collections		\$ 3,522						\$ 3,522	\$ 21,800	\$ 3,234	\$ 24,500
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 21,674						\$ 21,674	\$ 113,000	\$ 32,622	\$ 122,100
Reimbursement Other	\$ (51,501)							\$ (51,501)	\$ 829,532	\$ (46,121)	\$ 313,097
Sale of Fixed Assets	\$ 2,073							\$ 2,073	\$ 14,000	\$ 2,591	\$ 10,000
Other Miscellaneous											
	\$ (14,020)	\$ 83,901						\$ 69,881	\$ 1,764,422	\$ (301)	\$ 1,521,097
Total Revenues	\$ 16,755,958	\$ 150,616	\$ 0					\$ 16,906,574	\$ 42,593,243	\$ 17,674,779	\$ 43,137,688
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,067,280							\$ 5,067,280	\$ 21,296,773	\$ 4,888,237	\$ 21,784,965
Temp Help	\$ 14,841							\$ 14,841	\$ 152,176	\$ 42,810	\$ 92,293
Overtime	\$ 67,169							\$ 67,169	\$ 50,000	\$ 53,583	
Staff Benefits	\$ 3,005,366							\$ 3,005,366	\$ 14,848,758	\$ 2,810,068	\$ 13,824,617
	\$ 8,154,656							\$ 8,154,656	\$ 36,347,707	\$ 7,794,699	\$ 35,701,875
Operating Expenses and Equipment											
General Expense	\$ 130,280	\$ 6,961	\$ 2,030					\$ 139,270	\$ 750,665	\$ 138,699	\$ 785,206
Printing	\$ 4,699							\$ 4,699	\$ 80,080	\$ 14,679	\$ 144,960
Telecommunications	\$ 37,633							\$ 37,633	\$ 568,850	\$ 32,399	\$ 273,337
Postage	\$ 54,494							\$ 54,494	\$ 202,630	\$ 31,525	\$ 238,400
Insurance									\$ 8,830		\$ 8,100
In-State Travel	\$ 3,397		\$ 708					\$ 4,106	\$ 70,408	\$ 8,017	\$ 52,490
Out-of-State Travel	\$ 539							\$ 539			
Training	\$ 0							\$ 0	\$ 25,280	\$ 948	\$ 29,360
Security Services									\$ 448,277		\$ 495,627
Facility Operations	\$ 7,462							\$ 7,462	\$ 80,316	\$ 5,670	\$ 41,650
Utilities											
Contracted Services	\$ 302,719	\$ 62,779						\$ 365,498	\$ 3,637,765	\$ 269,507	\$ 2,424,213
Consulting and Professional Services	\$ 82,760	\$ 2,479						\$ 85,239	\$ 658,436	\$ 27,459	\$ 1,007,628
Information Technology	\$ 181,756							\$ 181,756	\$ 1,148,242	\$ 626,314	\$ 1,537,282
Major Equipment	\$ 234,453							\$ 234,453	\$ 282,520		\$ 282,520
Other Items of Expense	\$ 0							\$ 0	\$ 9,280	\$ 1,253	\$ 7,600
	\$ 1,040,194	\$ 72,218	\$ 2,738					\$ 1,115,150	\$ 7,671,879	\$ 1,156,471	\$ 7,046,153
Special Items of Expense											
Grand Jury	\$ 842							\$ 842	\$ 970	\$ 808	\$ 2,000
Jury Costs	\$ 32,932							\$ 32,932	\$ 319,700	\$ 51,167	\$ 319,700
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 0	
Capital Costs											
Internal Cost Recovery											\$ 0
Prior Year Expense Adjustment	\$ 33,774							\$ 33,774	\$ 320,670	\$ 51,975	\$ 321,700
Total Expenditures	\$ 9,228,624	\$ 72,218	\$ 2,738					\$ 9,303,580	\$ 44,639,956	\$ 9,003,144	\$ 43,069,728
Excess (Deficit) of Revenues Over Expenditures	\$ 7,527,334	\$ 78,398	\$ (2,738)					\$ 7,602,994	\$ (2,046,713)	\$ 8,671,635	\$ 67,960
Operating Transfers In (Out)											
									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,458,338	\$ 1,601,425	\$ 0				\$ 0	\$ 3,059,763	\$ 3,059,763	\$ 2,090,714	\$ 2,090,714
Ending Balance (Deficit)	\$ 8,985,672	\$ 1,679,822	\$ (2,738)				\$ 0	\$ 10,662,756	\$ 1,013,050	\$ 10,762,349	\$ 2,158,674

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

	For the month ended September									
	Fiscal Year 2017/18							2016/17		
	Personal 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	\$ 3,193,001	\$ 97,194					\$ 3,290,195	\$ 15,151,911	\$ 3,193,320	\$ 15,275,125
Traffic & Other Infractions	\$ 283,044	\$ 91,778					\$ 374,822	\$ 1,821,751	\$ 403,951	\$ 1,816,627
Other Criminal Cases	\$ 673,776	\$ 15,308					\$ 689,084	\$ 3,259,736	\$ 675,405	\$ 3,056,039
Civil	\$ 821,718	\$ 19,918					\$ 841,635	\$ 4,196,619	\$ 792,437	\$ 4,018,717
Family & Children Services	\$ 541,846	\$ 23,131					\$ 564,977	\$ 3,058,212	\$ 558,404	\$ 2,918,890
Probate, Guardianship & Mental Health Services	\$ 352,262	\$ 1,697					\$ 353,959	\$ 1,589,543	\$ 362,063	\$ 1,515,000
Juvenile Dependency Services		\$ 1,861					\$ 1,861	\$ 852,472	\$ 930	\$ 580,482
Juvenile Delinquency Services	\$ 80,833	\$ 5,764					\$ 86,597	\$ 373,326	\$ 86,348	\$ 366,551
Other Court Operations									\$ 122,243	\$ 187,897
Court Interpreters	\$ 275,229	\$ 218,060					\$ 493,289	\$ 1,992,893	\$ 357,008	\$ 2,011,587
Jury Services	\$ 135,569	\$ 35,563	\$ 32,932				\$ 204,065	\$ 1,148,001	\$ 196,558	\$ 1,098,327
Security		\$ 3,372					\$ 3,372		\$ 118	
Trial Court Operations Program	\$ 6,357,277	\$ 513,647	\$ 32,932				\$ 6,903,857	\$ 33,444,464	\$ 6,748,784	\$ 32,845,242
Enhanced Collections		\$ 4,534					\$ 4,534		\$ 5,168	
Other Non-Court Operations			\$ 842				\$ 842		\$ 808	
Non-Court Operations Program		\$ 4,534	\$ 842				\$ 5,376		\$ 5,975	
Executive Office	\$ 630,409	\$ 26,001					\$ 656,410	\$ 2,901,895	\$ 491,485	\$ 2,343,475
Fiscal Services	\$ 466,254	\$ (15,988)					\$ 450,266	\$ 2,077,380	\$ 349,013	\$ 1,649,561
Human Resources	\$ 95,888	\$ 7,323					\$ 103,211	\$ 659,618	\$ 94,407	\$ 609,310
Business & Facilities Services	\$ 134,420	\$ 11,362					\$ 145,781	\$ 1,383,456	\$ 159,433	\$ 1,381,343
Information Technology	\$ 470,408	\$ 568,272					\$ 1,038,679	\$ 4,173,143	\$ 1,154,047	\$ 4,240,797
Court Administration Program	\$ 1,797,378	\$ 596,969					\$ 2,394,347	\$ 11,195,492	\$ 2,248,385	\$ 10,224,486
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,154,656	\$ 1,115,150	\$ 33,774				\$ 9,303,580	\$ 44,639,956	\$ 9,003,144	\$ 43,069,728