

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 Superior Court

Court

2018-19 Q1

Fiscal Year and Ending Quarter

Superior Court of California, County of San Mateo
Trial Court Operations Fund
Balance Sheet
(Unaudited)

	For the month ended September								2017/18
	Fiscal Year 2018/19								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (2,061,689)	\$ 1,406,219	\$ 773,074			\$ 0	\$ 246,415	\$ 364,020	\$ 128,370
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 317,675	\$ 317,675	\$ 312,168
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,560,825)	\$ (2,560,825)	\$ (2,931,820)
Credit Card									
Cash on Hand	\$ 6,130							\$ 6,130	\$ 5,630
Cash with County	\$ 364,272						\$ 0	\$ 364,272	\$ 524,404
Cash Outside of the JCC									
Cash Equivalents	\$ 4,699,420						\$ 18,478,769	\$ 23,178,189	\$ 37,305,816
Total Cash and Cash Equivalents	\$ 3,008,134	\$ 1,406,219	\$ 773,074			\$ 0	\$ 16,482,034	\$ 21,669,461	\$ 35,344,569
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	\$ 259,998	\$ 0				\$ 0	\$ 0	\$ 259,998	\$ 45,772
Due From Other Courts						\$ 0	\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 203,452
Trust Due To/From							\$ 914,030	\$ 914,030	\$ 470,935
Distribution Due To/From							\$ 0	\$ 0	\$ 527
Civil Filing Fee Due To/From									
General Due To/From	\$ 31,638	\$ 0						\$ 31,638	\$ 21,562
Total Receivables	\$ 291,636	\$ 0	\$ 0			\$ 0	\$ 914,030	\$ 1,205,666	\$ 742,249
Prepaid Expenses - General	\$ 5,675,830							\$ 5,675,830	
Salary and Travel Advances									
Counties	\$ 0							\$ 0	\$ 4,645,918
Total Prepaid Expenses	\$ 5,675,830							\$ 5,675,830	\$ 4,645,918
Other Assets									
Total Other Assets									
Total Assets	\$ 8,975,599	\$ 1,406,219	\$ 773,074			\$ 0	\$ 17,396,064	\$ 28,550,956	\$ 40,732,735
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 6,857	\$ 0	\$ 0			\$ 0	\$ 6,272	\$ 13,129	\$ 10,680
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 945,668	\$ 945,668	\$ 493,025
Due to Other Courts									\$ 0
Due to State	\$ 0							\$ 0	\$ 309,637
TC145 Liability							\$ 980,053	\$ 980,053	\$ 973,679
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 773
AB145 Due to Other Government Agency							\$ 2,700,097	\$ 2,700,097	\$ 2,003,861
Due to Other Public Agencies									
Sales and Use Tax	\$ 515							\$ 515	\$ 56
Interest							\$ 26,655	\$ 26,655	\$ 22,226
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 7,371	\$ 0	\$ 0			\$ 0	\$ 4,658,744	\$ 4,666,115	\$ 3,813,937
Civil							\$ 4,549,118	\$ 4,549,118	\$ 16,404,194
Criminal							\$ 6,281,943	\$ 6,281,943	\$ 7,154,775
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							\$ 204,232	\$ 204,232	\$ 187,120
Miscellaneous Trust									
Total Trust Deposits							\$ 12,553,798	\$ 12,553,798	\$ 25,264,593
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			\$ 0		\$ 0	\$ 690,540
Liabilities For Deposits	\$ 89,778						\$ 22,760	\$ 112,538	\$ 112,610
Jury Fees - Non-Interest							\$ 155,935	\$ 155,935	\$ 184,235
Fees - Partial Payment & Overpayment							\$ 4,827	\$ 4,827	\$ 4,065
Uncleared Collections	\$ 8						\$ 0	\$ 8	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 89,786		\$ 0			\$ 0	\$ 183,522	\$ 273,308	\$ 991,449
Total Liabilities	\$ 97,157	\$ 0	\$ 0			\$ 0	\$ 17,396,064	\$ 17,493,221	\$ 30,069,979
Total Fund Balance	\$ 8,878,441	\$ 1,406,219	\$ 773,074			\$ 0		\$ 11,057,735	\$ 10,662,756
Total Liabilities and Fund Balance	\$ 8,975,599	\$ 1,406,219	\$ 773,074			\$ 0	\$ 17,396,064	\$ 28,550,956	\$ 40,732,735

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 2018/19								2017/18			
	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	\$ 16,820,784	\$ 41,017					\$ 16,861,801	\$ 37,892,170	\$ 16,225,297	\$ 33,271,220	
Improvement and Modernization Fund	\$ (105,186)						\$ (105,186)	\$ 173,812		\$ 156,992	
Judges' Compensation (0150019)	\$ 61,749						\$ 61,749	\$ 243,000	\$ 61,749	\$ 247,000	
Court Interpreter (0150037)	\$ 32,091						\$ 32,091	\$ 2,152,969	\$ 346,364	\$ 1,800,090	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 16,072						\$ 16,072	\$ 1,703,091	\$ 203,283	\$ 1,211,383	
Other Miscellaneous								\$ 2,411,113		\$ 2,411,112	
	\$ 16,825,510	\$ 41,017					\$ 16,866,527	\$ 44,576,155	\$ 16,836,693	\$ 39,097,797	
Grants											
AB 1058 Commissioner/Facilitator			\$ (124,765)				\$ (124,765)	\$ 731,553		\$ 709,920	
Other Judicial Council Grants			\$ 900,208				\$ 900,208	\$ 939,841	\$ 0	\$ 716,929	
Non-Judicial Council Grants			\$ (5)				\$ (5)	\$ 396,045		\$ 304,175	
			\$ 775,438				\$ 775,438	\$ 2,067,439	\$ 0	\$ 1,731,024	
Other Financing Sources											
Interest Income	\$ 39,316	\$ 1,895					\$ 41,211	\$ 335,483	\$ 13,493	\$ 73,000	
Investment Income											
Donations											
Local Fees	\$ 57,478	\$ 43,964					\$ 101,442	\$ 416,641	\$ 80,619	\$ 703,590	
Non-Fee Revenues								\$ 11,120		\$ 9,500	
Enhanced Collections	\$ (304)	\$ 2,507					\$ 2,203	\$ 13,164	\$ 3,522	\$ 21,800	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 10,836					\$ 10,836	\$ 129,849	\$ 21,674	\$ 113,000	
Reimbursement Other	\$ 127,776						\$ 127,776	\$ 892,228	\$ (51,501)	\$ 829,532	
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,099						\$ 4,099	\$ 8,311	\$ 2,073	\$ 14,000	
	\$ 228,364	\$ 59,202					\$ 287,566	\$ 1,806,796	\$ 69,881	\$ 1,764,422	
Total Revenues	\$ 17,053,874	\$ 100,219	\$ 775,438				\$ 17,929,531	\$ 48,450,390	\$ 16,906,574	\$ 42,593,243	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,075,827						\$ 5,075,827	\$ 23,673,494	\$ 5,067,280	\$ 21,296,773	
Temp Help	\$ 337						\$ 337	\$ 140,188	\$ 14,841	\$ 152,176	
Overtime	\$ 58,201						\$ 58,201	\$ 200,000	\$ 67,169	\$ 50,000	
Staff Benefits	\$ 3,033,449						\$ 3,033,449	\$ 15,009,866	\$ 3,005,366	\$ 14,848,758	
	\$ 8,167,813						\$ 8,167,813	\$ 39,023,548	\$ 8,154,656	\$ 36,347,707	
Operating Expenses and Equipment											
General Expense	\$ 189,862	\$ 20,699	\$ 2,238				\$ 212,800	\$ 886,802	\$ 139,270	\$ 750,665	
Printing	\$ 21,361						\$ 21,361	\$ 82,060	\$ 4,699	\$ 80,080	
Telecommunications	\$ 22,803						\$ 22,803	\$ 347,255	\$ 37,633	\$ 568,850	
Postage	\$ 4,946						\$ 4,946	\$ 272,450	\$ 54,494	\$ 202,630	
Insurance								\$ 7,550		\$ 8,830	
In-State Travel	\$ 6,320		\$ 126				\$ 6,446	\$ 55,452	\$ 4,106	\$ 70,408	
Out-of-State Travel								\$ 900	\$ 539		
Training	\$ 2,334						\$ 2,334	\$ 32,320	\$ 0	\$ 25,280	
Security Services	\$ (21,629)						\$ (21,629)	\$ 468,827		\$ 448,277	
Facility Operations	\$ 7,697						\$ 7,697	\$ 73,610	\$ 7,462	\$ 80,316	
Utilities											
Contracted Services	\$ 432,350	\$ 53,208	\$ 0				\$ 485,558	\$ 4,549,431	\$ 365,498	\$ 3,637,765	
Consulting and Professional Services	\$ 108,834	\$ 2,769					\$ 111,603	\$ 898,069	\$ 85,239	\$ 658,436	
Information Technology	\$ 208,016						\$ 208,016	\$ 1,228,485	\$ 181,756	\$ 1,148,242	
Major Equipment								\$ 180,830	\$ 234,453	\$ 282,520	
Other Items of Expense	\$ 0						\$ 0	\$ 11,280	\$ 0	\$ 9,280	
	\$ 982,895	\$ 76,676	\$ 2,364				\$ 1,061,936	\$ 9,095,321	\$ 1,115,150	\$ 7,971,579	
Special Items of Expense											
Grand Jury	\$ 773						\$ 773	\$ 1,000	\$ 842	\$ 970	
Jury Costs	\$ 38,660						\$ 38,660	\$ 265,000	\$ 32,932	\$ 319,700	
Judgements, Settlements and Claims	\$ (353)						\$ (353)				
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment											
	\$ 39,080						\$ 39,080	\$ 266,000	\$ 33,774	\$ 320,670	
Total Expenditures	\$ 9,189,788	\$ 76,676	\$ 2,364				\$ 9,268,829	\$ 48,384,869	\$ 9,303,580	\$ 44,639,956	
Excess (Deficit) of Revenues Over Expenditures	\$ 7,864,086	\$ 23,543	\$ 773,074				\$ 8,660,702	\$ 65,521	\$ 7,602,994	\$ (2,046,713)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,014,356	\$ 1,382,677	\$ 0			\$ 0	\$ 2,397,032	\$ 2,397,032	\$ 3,059,763	\$ 3,059,763	
Ending Balance (Deficit)	\$ 8,878,441	\$ 1,406,219	\$ 773,074			\$ 0	\$ 11,057,735	\$ 2,462,553	\$ 10,662,756	\$ 1,013,050	

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

For the month ended September

Fiscal Year 2018/19

2017/18

	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	\$ 3,221,662	\$ 113,827					\$ 3,335,489	\$ 16,640,707	\$ 3,290,195	\$ 15,151,911
Traffic & Other Infractions	\$ 263,904	\$ 40,278					\$ 304,182	\$ 1,726,841	\$ 374,822	\$ 1,821,751
Other Criminal Cases	\$ 685,473	\$ 28,566					\$ 714,039	\$ 4,288,119	\$ 689,084	\$ 3,259,736
Civil	\$ 792,276	\$ 10,304					\$ 802,580	\$ 4,263,660	\$ 841,635	\$ 4,196,619
Family & Children Services	\$ 646,815	\$ 23,308					\$ 670,123	\$ 3,198,653	\$ 564,977	\$ 3,058,212
Probate, Guardianship & Mental Health Services	\$ 308,254	\$ 3,229					\$ 311,483	\$ 1,556,399	\$ 353,959	\$ 1,589,543
Juvenile Dependency Services		\$ 10,718					\$ 10,718	\$ 1,122,445	\$ 1,861	\$ 852,472
Juvenile Delinquency Services	\$ 89,461	\$ 3,988					\$ 93,450	\$ 378,344	\$ 86,597	\$ 373,326
Other Court Operations										
Court Interpreters	\$ 234,994	\$ 317,274					\$ 552,267	\$ 3,015,463	\$ 493,289	\$ 1,992,893
Jury Services	\$ 114,020	\$ 17,519	\$ 38,660				\$ 170,200	\$ 1,188,235	\$ 204,065	\$ 1,148,001
Security		\$ 0					\$ 0		\$ 3,372	
Trial Court Operations Program	\$ 6,356,859	\$ 569,013	\$ 38,660				\$ 6,964,532	\$ 37,378,866	\$ 6,903,857	\$ 33,444,464
Enhanced Collections		\$ 3,579					\$ 3,579		\$ 4,534	
Other Non-Court Operations			\$ 773				\$ 773		\$ 842	
Non-Court Operations Program		\$ 3,579	\$ 773				\$ 4,352		\$ 5,376	
Executive Office	\$ 637,895	\$ 33,482	\$ (353)				\$ 671,023	\$ 1,992,925	\$ 656,410	\$ 2,901,895
Fiscal Services	\$ 456,496	\$ 19,458					\$ 475,954	\$ 2,136,416	\$ 450,266	\$ 2,077,380
Human Resources	\$ 116,706	\$ 7,807					\$ 124,514	\$ 741,309	\$ 103,211	\$ 659,618
Business & Facilities Services	\$ 140,077	\$ (6,404)					\$ 133,673	\$ 1,501,469	\$ 145,781	\$ 1,383,456
Information Technology	\$ 459,780	\$ 435,001					\$ 894,781	\$ 4,633,884	\$ 1,038,679	\$ 4,173,143
Court Administration Program	\$ 1,810,954	\$ 489,344	\$ (353)				\$ 2,299,945	\$ 11,006,003	\$ 2,394,347	\$ 11,195,492
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 8,167,813	\$ 1,061,936	\$ 39,080				\$ 9,268,829	\$ 48,384,869	\$ 9,303,580	\$ 44,639,956