


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.



Neal Taniguchi
I agree to the terms defined by the placement of
my signature in this document
Redwood City, CA
2021-01-28 08:08:32

01/25/2021

Signature of Presiding Judge or Court Executive

Date

San Mateo

Court

FY2021-Q2

Fiscal Year and Ending Quarter

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

For the month ended December									
Fiscal Year 2020/21									2019/20
	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	\$ (3,640,673)	\$ 3,269,671	\$ 50,585			\$ 0	\$ 182,175	\$ (138,241)	\$ 326,128
Payroll									
Jury Revolving	\$ 0							\$ 0	\$ 0
Other Distribution							\$ 187,954	\$ 187,954	\$ 287,540
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (1,508,932)	\$ (1,508,932)	\$ (3,162,089)
Cash on Hand	\$ 3,996							\$ 3,996	\$ 7,028
Cash with County	\$ 576,274	\$ 0				\$ 0	\$ 0	\$ 576,274	\$ 1,596,491
Cash Outside of the JCC									
Cash Equivalents	\$ 9,135,572						\$ 16,275,595	\$ 25,411,167	\$ 30,537,966
Total Cash and Cash Equivalents	\$ 6,075,169	\$ 3,269,671	\$ 50,585			\$ 0	\$ 15,136,792	\$ 24,532,218	\$ 29,593,063
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									\$ 0
Trust							\$ 0	\$ 0	\$ 216,251
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 98,965	\$ 0	\$ 19,529					\$ 118,495	\$ 66,782
Due From Other Courts						\$ 0	\$ 0	\$ 0	\$ 0
Due From State	\$ 16,975	\$ 0	\$ 0					\$ 16,975	\$ 4,960
Trust Due To/From							\$ 145,684	\$ 145,684	\$ 302,789
Distribution Due To/From							\$ 238	\$ 238	\$ 978
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 35,067
Total Receivables	\$ 115,940	\$ 0	\$ 19,529			\$ 0	\$ 145,922	\$ 281,392	\$ 626,827
Prepaid Expenses - General	\$ 4,367,950							\$ 4,367,950	\$ 4,278,939
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 4,367,950							\$ 4,367,950	\$ 4,278,939
Other Assets									
Total Other Assets									
Total Assets	\$ 10,559,060	\$ 3,269,671	\$ 70,115			\$ 0	\$ 15,282,714	\$ 29,181,560	\$ 34,498,829
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,032	\$ 6,959	\$ 0				\$ 147,293	\$ 158,284	\$ 339,391
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 145,922	\$ 145,922	\$ 338,834
Due to Other Courts									
Due to State									\$ 0
TC145 Liability							\$ 810,570	\$ 810,570	\$ 0
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 2,336,898	\$ 2,336,898	\$ 3,912,865
Due to Other Public Agencies									
Sales and Use Tax									\$ 346
Interest							\$ 374	\$ 374	\$ 24,504
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 4,032	\$ 6,959	\$ 0				\$ 3,441,057	\$ 3,452,049	\$ 4,615,939
Civil							\$ 7,000,703	\$ 7,000,703	\$ 5,539,069
Criminal							\$ 2,626,244	\$ 2,626,244	\$ 2,899,131
Unreconciled - Civil and Criminal							\$ 1,518,504	\$ 1,518,504	\$ 1,518,504
Trust Held Outside of the JCC									\$ 0
Trust Interest Payable							\$ 461,437	\$ 461,437	\$ 433,727
Miscellaneous Trust									
Total Trust Deposits							\$ 11,606,888	\$ 11,606,888	\$ 10,390,431
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 0							\$ 0	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Liabilities For Deposits	\$ 157,023		\$ 50				\$ 70,713	\$ 227,786	\$ 112,538
Jury Fees - Non-Interest							\$ 158,158	\$ 158,158	\$ 155,275
Fees - Partial Payment & Overpayment							\$ 5,898	\$ 5,898	\$ 6,639
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 10,878
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 157,023	\$ 0	\$ 50			\$ 0	\$ 234,769	\$ 391,841	\$ 285,330
Total Liabilities	\$ 161,054	\$ 6,959	\$ 50			\$ 0	\$ 15,282,714	\$ 15,450,778	\$ 15,291,701
Total Fund Balance	\$ 10,398,005	\$ 3,262,712	\$ 70,065			\$ 0		\$ 13,730,782	\$ 19,207,128
Total Liabilities and Fund Balance	\$ 10,559,060	\$ 3,269,671	\$ 70,115			\$ 0	\$ 15,282,714	\$ 29,181,560	\$ 34,498,829

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 December											
Fiscal Year 2020/21										2019/20	
	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	\$ 23,879,638	\$ 134,577					\$ 24,014,214	\$ 36,634,208	\$ 25,975,208	\$ 36,989,770	
Improvement and Modernization Fund	\$ 827,893						\$ 827,893	\$ 981,661	\$ (43,787)	\$ 141,223	
Judges' Compensation (0150019)	\$ 133,002						\$ 133,002	\$ 256,500	\$ 128,250	\$ 256,500	
Court Interpreter (0150037)	\$ 1,367,234						\$ 1,367,234	\$ 2,551,928	\$ 740,713	\$ 2,639,591	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 594,347	\$ 2,869,194					\$ 3,463,541	\$ 6,246,253	\$ 4,408,196	\$ 1,752,961	
Other Miscellaneous	\$ 2,411,112						\$ 2,411,112	\$ 2,411,112	\$ 2,411,112	\$ 2,411,113	
	\$ 29,213,227	\$ 3,003,770					\$ 32,216,997	\$ 49,081,662	\$ 33,619,692	\$ 44,191,158	
Grants											
AB 1058 Commissioner/Facilitator			\$ 115				\$ 115	\$ 524,957	\$ 43	\$ 698,448	
Other Judicial Council Grants			\$ 310,496				\$ 310,496	\$ 391,745	\$ 951,352	\$ 4,326,790	
Non-Judicial Council Grants			\$ 82,993				\$ 82,993	\$ 415,000	\$ 69,304	\$ 318,581	
			\$ 393,604				\$ 393,604	\$ 1,331,702	\$ 1,020,699	\$ 5,343,819	
Other Financing Sources											
Interest Income	\$ 2,530	\$ 7,923					\$ 10,453	\$ 350,000	\$ 114,488	\$ 285,483	
Investment Income											
Donations											
Local Fees	\$ 48,923	\$ 113,413					\$ 162,336	\$ 445,560	\$ 154,619	\$ 450,471	
Non-Fee Revenues								\$ 9,100	\$ (3,095)	\$ 11,120	
Enhanced Collections		\$ 912					\$ 912	\$ 9,500	\$ 5,777	\$ 13,164	
Escheatment								\$ 3,000		\$ 9,000	
Prior Year Revenue	\$ 2,289						\$ 2,289				
County Program - Restricted		\$ 38,239					\$ 38,239	\$ 90,042	\$ 59,796	\$ 136,042	
Reimbursement Other	\$ 266,598						\$ 266,598	\$ 1,095,000	\$ 17,474	\$ 626,493	
Sale of Fixed Assets											
Other Miscellaneous	\$ 16,697						\$ 16,697		\$ 2,174	\$ 8,311	
	\$ 337,036	\$ 160,486					\$ 497,522	\$ 2,002,202	\$ 351,231	\$ 1,540,084	
Total Revenues	\$ 29,550,262	\$ 3,164,257	\$ 393,604				\$ 33,108,122	\$ 52,415,566	\$ 34,991,622	\$ 51,075,061	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 11,300,434	\$ 30,912	\$ 141,073				\$ 11,472,419	\$ 24,999,645	\$ 11,252,579	\$ 24,871,072	
Temp Help	\$ 70,593						\$ 70,593	\$ 18,720	\$ 30,824	\$ 36,000	
Overtime	\$ 19,547						\$ 19,547	\$ 50,000	\$ 54,130	\$ 75,000	
Staff Benefits	\$ 7,463,790	\$ 13,947	\$ 88,804				\$ 7,566,540	\$ 15,368,055	\$ 6,618,927	\$ 15,070,677	
	\$ 18,854,364	\$ 44,859	\$ 229,876				\$ 19,129,099	\$ 40,436,420	\$ 17,956,461	\$ 40,052,749	
Operating Expenses and Equipment											
General Expense	\$ 395,324		\$ 48,244				\$ 443,568	\$ 872,289	\$ 324,610	\$ 868,987	
Printing	\$ 22,831						\$ 22,831	\$ 74,300	\$ 43,784	\$ 68,544	
Telecommunications	\$ 165,025	\$ 0					\$ 165,025	\$ 341,043	\$ 64,505	\$ 255,770	
Postage	\$ 84,222						\$ 84,222	\$ 205,881	\$ 29,320	\$ 212,839	
Insurance	\$ 12,219						\$ 12,219	\$ 10,900	\$ 10,156	\$ 8,753	
In-State Travel	\$ 1,983						\$ 1,983	\$ 23,450	\$ 23,187	\$ 77,482	
Out-of-State Travel									\$ 7,826	\$ 1,500	
Training	\$ 2,983						\$ 2,983	\$ 4,785	\$ 4,841		
Security Services											
Facility Operations	\$ 67,403						\$ 67,403	\$ 291,945	\$ 37,013	\$ 243,956	
Utilities											
Contracted Services	\$ 1,434,892	\$ (21,013)	\$ 13,800				\$ 1,427,680	\$ 9,536,212	\$ 1,755,132	\$ 5,251,531	
Consulting and Professional Services	\$ 78,728	\$ 69,160					\$ 147,889	\$ 1,444,831	\$ 87,132	\$ 4,216,216	
Information Technology	\$ 130,190	\$ 277,866					\$ 408,056	\$ 849,840	\$ 471,065	\$ 1,060,790	
Major Equipment	\$ 1,365						\$ 1,365	\$ 262,000	\$ 4,011	\$ 40,000	
Other Items of Expense	\$ 456						\$ 456	\$ 6,620	\$ 0	\$ 7,500	
	\$ 2,397,623	\$ 326,013	\$ 62,044				\$ 2,785,681	\$ 13,924,096	\$ 2,862,579	\$ 12,313,868	
Special Items of Expense											
Grand Jury	\$ 600						\$ 600	\$ 1,330	\$ 891	\$ 900	
Jury Costs	\$ 66,338						\$ 66,338	\$ 250,892	\$ 128,110	\$ 215,180	
Judgements, Settlements and Claims									\$ 81,500		
Debt Service											
Other								\$ 475	\$ 26,644	\$ 37,500	
Capital Costs											
Internal Cost Recovery	\$ (40,590)	\$ 8,972	\$ 31,618				\$ 0				
Prior Year Expense Adjustment	\$ (161,289)						\$ (161,289)				
	\$ (134,941)	\$ 8,972	\$ 31,618				\$ (94,351)	\$ 252,697	\$ 237,145	\$ 253,580	
Total Expenditures	\$ 21,117,046	\$ 379,844	\$ 323,539				\$ 21,820,428	\$ 54,613,213	\$ 21,056,186	\$ 52,620,197	
Excess (Deficit) of Revenues Over Expenditures	\$ 8,433,217	\$ 2,784,413	\$ 70,065				\$ 11,287,694	\$ (2,197,647)	\$ 13,935,436	\$ (1,545,136)	
Operating Transfers In (Out)									\$ 0		
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,964,789	\$ 478,299	\$ 0			\$ 0	\$ 2,443,088	\$ 2,443,088	\$ 5,271,692	\$ 5,271,692	
Ending Balance (Deficit)	\$ 10,398,005	\$ 3,262,712	\$ 70,065			\$ 0	\$ 13,730,782	\$ 245,441	\$ 19,207,128	\$ 3,726,556	

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

For the month ended December										
Fiscal Year 2020/21									2019/20	
	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	\$ 7,610,800	\$ (574,078)					\$ 7,036,722	\$ 16,155,059	\$ 7,517,151	\$ 17,138,996
Traffic & Other Infractions	\$ 541,377	\$ 166,903					\$ 708,280	\$ 1,522,418	\$ 619,182	\$ 505,169
Other Criminal Cases	\$ 1,598,082	\$ 16,406					\$ 1,614,488	\$ 4,115,113	\$ 1,732,912	\$ 11,906,140
Civil	\$ 1,638,423	\$ 52,294					\$ 1,690,717	\$ 4,074,032	\$ 1,767,131	\$ 2,304,180
Family & Children Services	\$ 1,588,936	\$ 47,272					\$ 1,636,207	\$ 3,618,507	\$ 1,516,609	\$ 1,903,057
Probate, Guardianship & Mental Health Services	\$ 658,610	\$ 3,054					\$ 661,664	\$ 1,781,721	\$ 662,660	\$ 1,080,828
Juvenile Dependency Services	\$ 5,150	\$ 656,245					\$ 661,394	\$ 1,429,181	\$ 470,338	\$ 11,467
Juvenile Delinquency Services	\$ 239,796	\$ 441					\$ 240,237		\$ 231,211	\$ 14,050
Other Court Operations										
Court Interpreters	\$ 642,982	\$ 518,284					\$ 1,161,266	\$ 2,697,664	\$ 1,170,965	\$ 3,842,672
Jury Services	\$ 291,231	\$ 60,955	\$ 66,338				\$ 418,524	\$ 962,954	\$ 402,990	\$ 525,968
Security									\$ 0	
Trial Court Operations Program	\$ 14,815,385	\$ 947,776	\$ 66,338				\$ 15,829,499	\$ 36,356,649	\$ 16,091,149	\$ 39,232,527
Enhanced Collections		\$ 852					\$ 852		\$ 8,876	
Other Non-Court Operations			\$ 600				\$ 600		\$ 891	
Non-Court Operations Program		\$ 852	\$ 600				\$ 1,452		\$ 9,766	
Executive Office	\$ 1,415,515	\$ 948,212			\$ 0		\$ 2,363,727	\$ 8,714,402	\$ 1,523,195	\$ 3,911,312
Fiscal Services	\$ 1,016,467	\$ (3,165)					\$ 1,013,302	\$ 2,157,553	\$ 981,582	\$ 2,412,398
Human Resources	\$ 301,192	\$ 8,086					\$ 309,278	\$ 1,016,575	\$ 325,090	\$ 1,114,857
Business & Facilities Services	\$ 355,594	\$ 127,289				\$ (161,289)	\$ 321,595	\$ 1,769,750	\$ 434,856	\$ 1,766,066
Information Technology	\$ 1,224,945	\$ 756,632					\$ 1,981,577	\$ 4,598,284	\$ 1,690,548	\$ 4,183,037
Court Administration Program	\$ 4,313,714	\$ 1,837,053			\$ 0	\$ (161,289)	\$ 5,989,478	\$ 18,256,564	\$ 4,955,271	\$ 13,387,670
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 19,129,099	\$ 2,785,681	\$ 66,938		\$ 0	\$ (161,289)	\$ 21,820,428	\$ 54,613,213	\$ 21,056,186	\$ 52,620,197