

## 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*

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Signature of Presiding Judge or Court Executive

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Date

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Court

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Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court

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Fiscal Year and Ending Quarter

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

<sup>1</sup> 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 June									
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						
<b>ASSETS</b>									
Operations	\$ (2,605,881)	\$ 2,652,288	\$ 0			\$ 0	\$ 155,054	\$ 201,461	\$ 485,905
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 251,071	\$ 251,071	\$ 174,069
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,447,689)	\$ (2,447,689)	\$ (1,119,060)
Credit Card								\$ 3,400	\$ 6,328
Cash on Hand	\$ 3,400							\$ 3,400	\$ 6,328
Cash with County	\$ 1,518,464	\$ 0				\$ 0	\$ 0	\$ 1,518,464	\$ 1,605,000
Cash Outside of the JCC									
Cash Equivalents	\$ 4,060,617						\$ 19,841,024	\$ 23,901,641	\$ 17,961,282
Total Cash and Cash Equivalents	\$ 2,976,601	\$ 2,652,288	\$ 0			\$ 0	\$ 17,799,460	\$ 23,428,348	\$ 19,113,525
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 4,605	\$ 1,812						\$ 6,417	\$ 28,129
Accounts Receivable - General			\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									\$ 0
Trust							\$ 0	\$ 0	\$ 216,251
Due From Other Funds	\$ 255,301						\$ 0	\$ 255,301	\$ 204,063
Due From Other Governments	\$ 722,712	\$ 146	\$ 202,606					\$ 925,463	\$ 171,059
Due From Other Courts						\$ 0		\$ 0	\$ 0
Due From State	\$ 827,233	\$ 61,271	\$ 311,666					\$ 1,200,169	\$ 530,795
Trust Due To/From							\$ 150,730	\$ 150,730	\$ 101,346
Distribution Due To/From							\$ 804	\$ 804	\$ 936
Civil Filing Fee Due To/From									
General Due To/From	\$ 42,371	\$ 62,812						\$ 105,183	\$ 682,124
Total Receivables	\$ 1,852,221	\$ 126,040	\$ 514,271			\$ 0	\$ 151,534	\$ 2,644,066	\$ 1,934,702
Prepaid Expenses - General	\$ 357,612							\$ 357,612	\$ 246,642
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 357,612							\$ 357,612	\$ 246,642
Other Assets									
Total Other Assets									
Total Assets	\$ 5,186,434	\$ 2,778,328	\$ 514,271			\$ 0	\$ 17,950,994	\$ 26,430,027	\$ 21,294,870
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 836,304	\$ 446,233	\$ 160,132					\$ 1,442,669	\$ 1,752,924
Accounts Payable - General	\$ 10,611	\$ 0	\$ 0				\$ 234	\$ 10,845	\$ 23,270
Due to Other Funds	\$ 0	\$ 42,006	\$ 213,295				\$ 256,716	\$ 512,017	\$ 988,470
Due to Other Courts									
Due to State	\$ 343,446							\$ 343,446	\$ 0
TC145 Liability							\$ 732,778	\$ 732,778	\$ 490,006
Due to Other Governments	\$ 6		\$ 0					\$ 6	\$ 119,805
AB145 Due to Other Government Agency							\$ 2,721,825	\$ 2,721,825	\$ 902,895
Due to Other Public Agencies									
Sales and Use Tax									\$ 0
Interest							\$ 1	\$ 1	\$ 16
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 1,190,366	\$ 488,239	\$ 373,427				\$ 3,711,554	\$ 5,763,587	\$ 4,277,385
Civil							\$ 6,957,303	\$ 6,957,303	\$ 5,067,500
Criminal							\$ 5,058,469	\$ 5,058,469	\$ 2,638,709
Unreconciled - Civil and Criminal							\$ 1,518,504	\$ 1,518,504	\$ 1,518,504
Trust Held Outside of the JCC									\$ 0
Trust Interest Payable							\$ 462,514	\$ 462,514	\$ 460,159
Miscellaneous Trust									
Total Trust Deposits							\$ 13,996,790	\$ 13,996,790	\$ 9,684,872
Accrued Payroll	\$ 1,455,279							\$ 1,455,279	\$ 1,424,315
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 1,455,279							\$ 1,455,279	\$ 1,424,315
Revenue Collected in Advance	\$ 856,278	\$ 2,041,853	\$ 140,794			\$ 0		\$ 3,038,925	\$ 3,189,084
Liabilities For Deposits	\$ 132,658		\$ 50				\$ 77,877	\$ 210,585	\$ 112,538
Jury Fees - Non-Interest							\$ 158,637	\$ 158,637	\$ 158,158
Fees - Partial Payment & Overpayment							\$ 6,135	\$ 6,135	\$ 5,430
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 988,936	\$ 2,041,853	\$ 140,844			\$ 0	\$ 242,649	\$ 3,414,282	\$ 3,465,210
Total Liabilities	\$ 3,634,581	\$ 2,530,092	\$ 514,271			\$ 0	\$ 17,950,994	\$ 24,629,937	\$ 18,851,781
Total Fund Balance	\$ 1,551,853	\$ 248,236	\$ 0			\$ 0		\$ 1,800,089	\$ 2,443,088
Total Liabilities and Fund Balance	\$ 5,186,434	\$ 2,778,328	\$ 514,271			\$ 0	\$ 17,950,994	\$ 26,430,027	\$ 21,294,870

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 36,089,258	\$ 400,617					\$ 36,489,875	\$ 36,634,208	\$ 37,149,533	\$ 36,989,770	
Improvement and Modernization Fund	\$ 192,725						\$ 192,725	\$ 981,661	\$ 170,445	\$ 141,223	
Judges' Compensation (0150019)	\$ 247,052						\$ 247,052	\$ 256,500	\$ 243,408	\$ 256,500	
Court Interpreter (0150037)	\$ 2,553,165						\$ 2,553,165	\$ 2,551,928	\$ 2,427,427	\$ 2,639,591	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,644,238	\$ 1,654,818					\$ 3,299,056	\$ 6,246,253	\$ 3,163,696	\$ 1,752,961	
Other Miscellaneous	\$ 2,411,112						\$ 2,411,112	\$ 2,411,112	\$ 2,411,112	\$ 2,411,113	
	\$ 43,137,549	\$ 2,055,435					\$ 45,192,985	\$ 49,081,662	\$ 45,565,621	\$ 44,191,158	
Grants											
AB 1058 Commissioner/Facilitator			\$ 570,384				\$ 570,384	\$ 524,957	\$ 583,328	\$ 698,448	
Other Judicial Council Grants			\$ 341,191				\$ 341,191	\$ 391,745	\$ 667,618	\$ 4,326,790	
Non-Judicial Council Grants			\$ 365,722				\$ 365,722	\$ 415,000	\$ 289,870	\$ 318,581	
			\$ 1,277,296				\$ 1,277,296	\$ 1,331,702	\$ 1,540,815	\$ 5,343,819	
Other Financing Sources											
Interest Income	\$ 264,669	\$ 22,105					\$ 286,774	\$ 350,000	\$ 465,912	\$ 285,483	
Investment Income											
Donations											
Local Fees	\$ 121,834	\$ 339,596					\$ 461,430	\$ 445,560	\$ 389,410	\$ 450,471	
Non-Fee Revenues		\$ 41					\$ 41	\$ 9,100	\$ (3,095)	\$ 11,120	
Enhanced Collections		\$ 2,728					\$ 2,728	\$ 9,500	\$ 9,475	\$ 13,164	
Escheatment	\$ 11,594						\$ 11,594	\$ 3,000	\$ 3,279	\$ 9,000	
Prior Year Revenue	\$ 197,431						\$ 197,431				
County Program - Restricted		\$ 117,680					\$ 117,680	\$ 90,042	\$ 135,511	\$ 136,042	
Reimbursement Other	\$ 1,133,323						\$ 1,133,323	\$ 1,095,000	\$ 1,101,947	\$ 626,493	
Sale of Fixed Assets											
Other Miscellaneous	\$ 20,581						\$ 20,581		\$ 6,712	\$ 8,311	
	\$ 1,749,431	\$ 482,150					\$ 2,231,581	\$ 2,002,202	\$ 2,109,150	\$ 1,540,084	
<b>Total Revenues</b>	<b>\$ 44,886,980</b>	<b>\$ 2,537,585</b>	<b>\$ 1,277,296</b>				<b>\$ 48,701,862</b>	<b>\$ 52,415,566</b>	<b>\$ 49,215,586</b>	<b>\$ 51,075,061</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 22,854,202	\$ 316,495	\$ 464,136				\$ 23,634,833	\$ 24,999,645	\$ 25,239,117	\$ 24,871,072	
Temp Help	\$ 157,534						\$ 157,534	\$ 18,720	\$ 77,838	\$ 36,000	
Overtime	\$ 50,036						\$ 50,036	\$ 50,000	\$ 820,144	\$ 75,000	
Staff Benefits	\$ 15,464,395	\$ 65,896	\$ 345,145				\$ 15,875,436	\$ 15,368,055	\$ 15,480,330	\$ 15,070,677	
	\$ 38,526,167	\$ 382,392	\$ 809,280				\$ 39,717,839	\$ 40,436,420	\$ 41,617,429	\$ 40,052,749	
Operating Expenses and Equipment											
General Expense	\$ 920,935		\$ 106,060				\$ 1,026,994	\$ 872,289	\$ 1,151,606	\$ 868,987	
Printing	\$ 65,463						\$ 65,463	\$ 74,300	\$ 75,684	\$ 68,544	
Telecommunications	\$ 250,710	\$ 2,657					\$ 253,367	\$ 341,043	\$ 246,525	\$ 255,770	
Postage	\$ 200,088						\$ 200,088	\$ 205,881	\$ 155,123	\$ 212,839	
Insurance	\$ 12,219						\$ 12,219	\$ 10,900	\$ 10,826	\$ 8,753	
In-State Travel	\$ 7,982						\$ 7,982	\$ 23,450	\$ 36,127	\$ 77,482	
Out-of-State Travel									\$ 8,268	\$ 1,500	
Training	\$ 9,450						\$ 9,450	\$ 4,785	\$ 9,082		
Security Services											
Facility Operations	\$ 253,748						\$ 253,748	\$ 291,945	\$ 386,610	\$ 243,956	
Utilities	\$ 0						\$ 0				
Contracted Services	\$ 2,984,856	\$ 1,840,329	\$ 399,369				\$ 5,224,554	\$ 9,536,212	\$ 5,616,657	\$ 5,251,531	
Consulting and Professional Services	\$ 1,186,796	\$ 310,000					\$ 1,496,796	\$ 1,444,831	\$ 1,381,982	\$ 4,216,216	
Information Technology	\$ 445,523	\$ 273,180	\$ 12,000				\$ 730,703	\$ 849,840	\$ 858,973	\$ 1,060,790	
Major Equipment	\$ 250,673						\$ 250,673	\$ 262,000	\$ 15,396	\$ 40,000	
Other Items of Expense	\$ 2,982						\$ 2,982	\$ 6,620	\$ (10,484)	\$ 7,500	
	\$ 6,591,424	\$ 2,426,166	\$ 517,429				\$ 9,535,019	\$ 13,924,096	\$ 9,942,376	\$ 12,313,868	
Special Items of Expense											
Grand Jury	\$ 600						\$ 600	\$ 1,330	\$ 891	\$ 900	
Jury Costs	\$ 165,598						\$ 165,598	\$ 250,892	\$ 185,020	\$ 215,180	
Judgements, Settlements and Claims									\$ 81,500		
Debt Service											
Other								\$ 475	\$ 216,974	\$ 37,500	
Capital Costs											
Internal Cost Recovery	\$ (163,730)	\$ 42,747	\$ 120,983				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ (74,196)						\$ (74,196)				
	\$ (71,728)	\$ 42,747	\$ 120,983				\$ 92,002	\$ 252,697	\$ 484,386	\$ 253,580	
<b>Total Expenditures</b>	<b>\$ 45,045,863</b>	<b>\$ 2,851,305</b>	<b>\$ 1,447,693</b>				<b>\$ 49,344,861</b>	<b>\$ 54,613,213</b>	<b>\$ 52,044,190</b>	<b>\$ 52,620,197</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (158,883)	\$ (313,720)	\$ (170,396)				\$ (642,999)	\$ (2,197,647)	\$ (2,828,604)	\$ (1,545,136)	
Operating Transfers In (Out)	\$ (254,053)	\$ 83,657	\$ 170,396				\$ 0		\$ 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)	\$ 1,551,853	\$ 248,236	\$ 0			\$ 0	\$ 1,800,089	\$ 245,441	\$ 2,443,088	\$ 3,726,556	

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

For the month ended June										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 16,030,574	\$ (34,137)					\$ 15,996,437	\$ 16,155,059	\$ 18,945,782	\$ 17,138,996
Traffic & Other Infractions	\$ 1,028,786	\$ 403,642					\$ 1,432,429	\$ 1,522,418	\$ 1,610,325	\$ 505,169
Other Criminal Cases	\$ 3,012,355	\$ 29,379					\$ 3,041,734	\$ 4,115,113	\$ 4,036,535	\$ 11,906,140
Civil	\$ 3,095,441	\$ 305,200				\$ (500)	\$ 3,400,141	\$ 4,074,032	\$ 4,169,757	\$ 2,304,180
Family & Children Services	\$ 3,223,353	\$ 188,693					\$ 3,412,046	\$ 3,618,507	\$ 3,490,287	\$ 1,903,057
Probate, Guardianship & Mental Health Services	\$ 1,289,207	\$ 7,032				\$ (1,250)	\$ 1,294,989	\$ 1,781,721	\$ 1,510,025	\$ 1,080,828
Juvenile Dependency Services	\$ 5,150	\$ 948,330					\$ 953,479	\$ 1,429,181	\$ 1,150,622	\$ 11,467
Juvenile Delinquency Services	\$ 509,834	\$ 0					\$ 509,834		\$ 527,699	\$ 14,050
Other Court Operations										
Court Interpreters	\$ 1,367,424	\$ 1,212,691					\$ 2,580,116	\$ 2,697,664	\$ 2,421,813	\$ 3,842,672
Jury Services	\$ 663,041	\$ 217,832	\$ 165,598				\$ 1,046,471	\$ 962,954	\$ 957,965	\$ 525,968
Security		\$ 463,063					\$ 463,063		\$ 463,525	
Trial Court Operations Program	\$ 30,225,166	\$ 3,741,725	\$ 165,598			\$ (1,750)	\$ 34,130,739	\$ 36,356,649	\$ 39,284,336	\$ 39,232,527
Enhanced Collections		\$ 2,668					\$ 2,668		\$ 11,277	
Other Non-Court Operations			\$ 600				\$ 600		\$ 891	
Non-Court Operations Program		\$ 2,668	\$ 600				\$ 3,268		\$ 12,168	
Executive Office	\$ 3,350,290	\$ 3,021,384			\$ 0	\$ 401	\$ 6,372,075	\$ 8,714,402	\$ 3,760,835	\$ 3,911,312
Fiscal Services	\$ 2,104,852	\$ 22,418					\$ 2,127,269	\$ 2,157,553	\$ 2,271,887	\$ 2,412,398
Human Resources	\$ 667,756	\$ 489,029					\$ 1,156,785	\$ 1,016,575	\$ 1,011,828	\$ 1,114,857
Business & Facilities Services	\$ 749,347	\$ 463,474				\$ (72,847)	\$ 1,139,975	\$ 1,769,750	\$ 1,579,666	\$ 1,766,066
Information Technology	\$ 2,620,428	\$ 1,794,321					\$ 4,414,749	\$ 4,598,284	\$ 4,123,470	\$ 4,183,037
Court Administration Program	\$ 9,492,674	\$ 5,790,626			\$ 0	\$ (72,446)	\$ 15,210,854	\$ 18,256,564	\$ 12,747,687	\$ 13,387,670
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 39,717,839	\$ 9,535,019	\$ 166,198		\$ 0	\$ (74,196)	\$ 49,344,861	\$ 54,613,213	\$ 52,044,190	\$ 52,620,197

### Constraints on Fiscal Year-End Fund Balance - Summary

San Mateo

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	357,612	-	357,612	-	-	-	-	-	-	<b>357,612</b>
Restricted	179,827	-	179,827	248,236	-	-	-	-	-	<b>428,063</b>
Committed	475,000	-	475,000	-	-	-	-	-	-	<b>475,000</b>
Assigned	539,415	-	539,415	-	-	-	-	-	-	<b>539,415</b>
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,551,853</b>	<b>\$ -</b>	<b>\$ 1,551,853</b>	<b>\$ 248,236</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,800,089</b>