

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

1/25/22

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

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

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 December									
Fiscal Year 2021/22									2020/21
	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	\$ (2,571,848)	\$ 2,879,251	\$ (292,327)			\$ 0	\$ 174,115	\$ 189,191	\$ (138,241)
Payroll									
Jury Revolving	\$ 0							\$ 0	\$ 0
Other Distribution							\$ (2,335,500)	\$ (2,335,500)	\$ 187,954
Civil Filing Fees							\$ 797,299	\$ 797,299	\$ 0
Trust							\$ 1,304,374	\$ 1,304,374	\$ (1,508,932)
Credit Card								\$ 3,400	\$ 3,996
Cash on Hand	\$ 3,400							\$ 3,400	\$ 3,996
Cash with County	\$ 672,024						\$ 0	\$ 672,024	\$ 576,274
Cash Outside of the JCC									
Cash Equivalents	\$ 9,454,167						\$ 19,142,603	\$ 28,596,770	\$ 25,411,167
Total Cash and Cash Equivalents	\$ 7,557,743	\$ 2,879,251	\$ (292,327)			\$ 0	\$ 19,082,890	\$ 29,227,558	\$ 24,532,218
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust							\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 69,417	\$ 0	\$ 0					\$ 69,417	\$ 118,495
Due From Other Courts						\$ 0		\$ 0	\$ 0
Due From State	\$ 75	\$ 0	\$ 0					\$ 75	\$ 16,975
Trust Due To/From							\$ 656,028	\$ 656,028	\$ 145,684
Distribution Due To/From							\$ 486	\$ 486	\$ 238
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 81						\$ 81	\$ 0
Total Receivables	\$ 69,492	\$ 81	\$ 0			\$ 0	\$ 656,514	\$ 726,087	\$ 281,392
Prepaid Expenses - General	\$ 4,458,428							\$ 4,458,428	\$ 4,367,950
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 4,458,428							\$ 4,458,428	\$ 4,367,950
Other Assets									
Total Other Assets									
Total Assets	\$ 12,085,663	\$ 2,879,332	\$ (292,327)			\$ 0	\$ 19,739,404	\$ 34,412,072	\$ 29,181,560
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 9,662	\$ 7,603	\$ 0				\$ 1,410,497	\$ 1,427,762	\$ 158,284
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 656,595	\$ 656,595	\$ 145,922
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 797,299	\$ 797,299	\$ 810,570
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 1,899,780	\$ 1,899,780	\$ 2,336,898
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 82	\$ 82	\$ 374
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 9,662	\$ 7,603	\$ 0				\$ 4,764,254	\$ 4,781,519	\$ 3,452,049
Civil							\$ 7,181,969	\$ 7,181,969	\$ 7,000,703
Criminal							\$ 5,688,149	\$ 5,688,149	\$ 2,626,244
Unreconciled - Civil and Criminal							\$ 1,518,504	\$ 1,518,504	\$ 1,518,504
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 462,551	\$ 462,551	\$ 461,437
Miscellaneous Trust									
Total Trust Deposits							\$ 14,851,173	\$ 14,851,173	\$ 11,606,888
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 0							\$ 0	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Liabilities For Deposits	\$ 142,023		\$ 50				\$ 78,570	\$ 220,642	\$ 227,786
Jury Fees - Non-Interest							\$ 39,961	\$ 39,961	\$ 158,158
Fees - Partial Payment & Overpayment							\$ 5,446	\$ 5,446	\$ 5,898
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 142,023	\$ 0	\$ 50			\$ 0	\$ 123,977	\$ 266,050	\$ 391,841
Total Liabilities	\$ 151,685	\$ 7,603	\$ 50			\$ 0	\$ 19,739,404	\$ 19,898,742	\$ 15,450,778
Total Fund Balance	\$ 11,933,978	\$ 2,871,729	\$ (292,377)			\$ 0		\$ 14,513,331	\$ 13,730,782
Total Liabilities and Fund Balance	\$ 12,085,663	\$ 2,879,332	\$ (292,327)			\$ 0	\$ 19,739,404	\$ 34,412,072	\$ 29,181,560

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 2021/22										2020/21	
	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	\$ 25,697,811	\$ 140,567					\$ 25,838,377	\$ 42,177,055	\$ 24,014,214	\$ 36,634,208	
Improvement and Modernization Fund	\$ 798,331						\$ 798,331	\$ 220,808	\$ 827,893	\$ 981,661	
Judges' Compensation (0150019)	\$ 133,002						\$ 133,002	\$ 266,000	\$ 133,002	\$ 256,500	
Court Interpreter (0150037)	\$ 1,921,030						\$ 1,921,030	\$ 2,809,981	\$ 1,367,234	\$ 2,551,928	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 893,832	\$ 2,250,103					\$ 3,143,935	\$ 3,670,230	\$ 3,463,541	\$ 6,246,253	
Other Miscellaneous	\$ 2,411,112	\$ 980,104					\$ 3,391,216	\$ 2,411,112	\$ 2,411,112	\$ 2,411,112	
	\$ 31,855,117	\$ 3,370,774					\$ 35,225,891	\$ 51,555,186	\$ 32,216,997	\$ 49,081,662	
Grants											
AB 1058 Commissioner/Facilitator			\$ (3,960)				\$ (3,960)	\$ 684,371	\$ 115	\$ 524,957	
Other Judicial Council Grants			\$ 11,996				\$ 11,996	\$ 195,036	\$ 310,496	\$ 391,745	
Non-Judicial Council Grants								\$ 444,396	\$ 82,993	\$ 415,000	
			\$ 8,036				\$ 8,036	\$ 1,323,804	\$ 393,604	\$ 1,331,702	
Other Financing Sources											
Interest Income	\$ 5,738	\$ 1,379					\$ 7,117	\$ 326,000	\$ 10,453	\$ 350,000	
Investment Income											
Donations											
Local Fees	\$ 54,906	\$ 251,118					\$ 306,025	\$ 635,800	\$ 162,336	\$ 445,560	
Non-Fee Revenues										\$ 9,100	
Enhanced Collections		\$ 1,440					\$ 1,440	\$ 3,000	\$ 912	\$ 9,500	
Escheatment								\$ 6,900		\$ 3,000	
Prior Year Revenue	\$ 9,639						\$ 9,639		\$ 2,289		
County Program - Restricted		\$ 38,134					\$ 38,134	\$ 118,100	\$ 38,239	\$ 90,042	
Reimbursement Other	\$ 188,804						\$ 188,804	\$ 1,578,892	\$ 266,598	\$ 1,095,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 521,885						\$ 521,885	\$ 5,500	\$ 16,697		
	\$ 780,971	\$ 292,071					\$ 1,073,042	\$ 2,674,192	\$ 497,522	\$ 2,002,202	
Total Revenues	\$ 32,636,088	\$ 3,662,845	\$ 8,036				\$ 36,306,969	\$ 55,553,181	\$ 33,108,122	\$ 52,415,566	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 11,585,100	\$ 72,020	\$ 89,413				\$ 11,746,532	\$ 24,771,647	\$ 11,472,419	\$ 24,999,645	
Temp Help	\$ 135,267		\$ 9,892				\$ 145,159		\$ 70,593	\$ 18,720	
Overtime	\$ 54,628						\$ 54,628	\$ 150,000	\$ 19,547	\$ 50,000	
Staff Benefits	\$ 7,757,177	\$ 32,751	\$ 79,880				\$ 7,869,808	\$ 19,348,934	\$ 7,566,540	\$ 15,368,055	
	\$ 19,532,172	\$ 104,771	\$ 179,184				\$ 19,816,128	\$ 44,270,581	\$ 19,129,099	\$ 40,436,420	
Operating Expenses and Equipment											
General Expense	\$ 388,044		\$ 36,363				\$ 424,407	\$ 1,214,184	\$ 443,568	\$ 872,289	
Printing	\$ (26,478)						\$ (26,478)	\$ 77,788	\$ 22,831	\$ 74,300	
Telecommunications	\$ 54,290						\$ 54,290	\$ 312,748	\$ 165,025	\$ 341,043	
Postage	\$ 81,946						\$ 81,946	\$ 228,712	\$ 84,222	\$ 205,881	
Insurance	\$ 12,800						\$ 12,800	\$ 12,320	\$ 12,219	\$ 10,900	
In-State Travel	\$ 13,775		\$ 7				\$ 13,782	\$ 76,466	\$ 1,983	\$ 23,450	
Out-of-State Travel			\$ 5,926				\$ 5,926				
Training	\$ 4,886						\$ 4,886	\$ 15,854	\$ 2,983	\$ 4,785	
Security Services											
Facility Operations	\$ 60,233						\$ 60,233	\$ 435,930	\$ 67,403	\$ 291,945	
Utilities											
Contracted Services	\$ 1,676,698	\$ 443,159	\$ 44,924				\$ 2,164,781	\$ 6,940,801	\$ 1,427,680	\$ 9,536,212	
Consulting and Professional Services	\$ 76,607	\$ 182,710					\$ 259,317	\$ 1,698,360	\$ 147,889	\$ 1,444,831	
Information Technology	\$ 267,443	\$ 287,758	\$ 2,390				\$ 557,591	\$ 1,073,330	\$ 408,056	\$ 849,840	
Major Equipment								\$ 178,000	\$ 1,365	\$ 262,000	
Other Items of Expense	\$ 554						\$ 554	\$ 8,575	\$ 456	\$ 6,620	
	\$ 2,610,798	\$ 913,627	\$ 89,610				\$ 3,614,035	\$ 12,273,068	\$ 2,785,681	\$ 13,924,096	
Special Items of Expense											
Grand Jury	\$ 600						\$ 600	\$ 2,000	\$ 600	\$ 1,330	
Jury Costs	\$ 105,296						\$ 105,296	\$ 234,000	\$ 66,338	\$ 250,892	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 475		\$ 475	
Capital Costs											
Internal Cost Recovery	\$ (52,573)	\$ 20,954	\$ 31,618				\$ 0		\$ 0		
Prior Year Expense Adjustment	\$ 57,669						\$ 57,669		\$ (161,289)		
	\$ 110,992	\$ 20,954	\$ 31,618				\$ 163,565	\$ 236,475	\$ (94,351)	\$ 252,697	
Total Expenditures	\$ 22,253,963	\$ 1,039,352	\$ 300,413				\$ 23,593,728	\$ 56,780,124	\$ 21,820,428	\$ 54,613,213	
Excess (Deficit) of Revenues Over Expenditures	\$ 10,382,125	\$ 2,623,493	\$ (292,377)				\$ 12,713,241	\$ (1,226,943)	\$ 11,287,694	\$ (2,197,647)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,551,853	\$ 248,236	\$ 0			\$ 0	\$ 1,800,089	\$ 1,800,089	\$ 2,443,088	\$ 2,443,088	
Ending Balance (Deficit)	\$ 11,933,978	\$ 2,871,729	\$ (292,377)			\$ 0	\$ 14,513,331	\$ 573,147	\$ 13,730,782	\$ 245,441	

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

For the month ended December										
Fiscal Year 2021/22									2020/21	
	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	\$ 7,841,618	\$ 445,250					\$ 8,286,868	\$ 18,868,916	\$ 7,036,722	\$ 16,155,059
Traffic & Other Infractions	\$ 543,052	\$ 128,484					\$ 671,535	\$ 1,446,279	\$ 708,280	\$ 1,522,418
Other Criminal Cases	\$ 1,631,112	\$ 11,712					\$ 1,642,824	\$ 4,264,018	\$ 1,614,488	\$ 4,115,113
Civil	\$ 1,598,491	\$ 578,184					\$ 2,176,675	\$ 5,107,191	\$ 1,690,717	\$ 4,074,032
Family & Children Services	\$ 1,546,427	\$ 60,923					\$ 1,607,350	\$ 4,054,798	\$ 1,636,207	\$ 3,618,507
Probate, Guardianship & Mental Health Services	\$ 683,540	\$ 2,469					\$ 686,009	\$ 1,568,907	\$ 661,664	\$ 1,781,721
Juvenile Dependency Services	\$ 7,262	\$ 371,141					\$ 378,403	\$ 794,643	\$ 661,394	\$ 1,429,181
Juvenile Delinquency Services	\$ 246,951						\$ 246,951	\$ 618,662	\$ 240,237	
Other Court Operations										
Court Interpreters	\$ 758,665	\$ 462,136					\$ 1,220,801	\$ 3,738,250	\$ 1,161,266	\$ 2,697,664
Jury Services	\$ 400,012	\$ 78,038	\$ 105,296				\$ 583,346	\$ 1,499,773	\$ 418,524	\$ 962,954
Security								\$ 467,000		
Trial Court Operations Program	\$ 15,257,130	\$ 2,138,337	\$ 105,296				\$ 17,500,763	\$ 42,428,437	\$ 15,829,499	\$ 36,356,649
Enhanced Collections		\$ 1,440					\$ 1,440	\$ 5,500	\$ 852	
Other Non-Court Operations			\$ 600				\$ 600		\$ 600	
Non-Court Operations Program		\$ 1,440	\$ 600				\$ 2,040	\$ 5,500	\$ 1,452	
Executive Office	\$ 1,646,148	\$ 410,702			\$ 0		\$ 2,056,850	\$ 4,253,371	\$ 2,363,727	\$ 8,714,402
Fiscal Services	\$ 985,725	\$ 10,129					\$ 995,854	\$ 2,480,106	\$ 1,013,302	\$ 2,157,553
Human Resources	\$ 301,313	\$ 64,241					\$ 365,555	\$ 1,238,086	\$ 309,278	\$ 1,016,575
Business & Facilities Services	\$ 387,283	\$ 91,606				\$ 57,669	\$ 536,558	\$ 1,744,882	\$ 321,595	\$ 1,769,750
Information Technology	\$ 1,238,528	\$ 897,580					\$ 2,136,108	\$ 4,629,742	\$ 1,981,577	\$ 4,598,284
Court Administration Program	\$ 4,558,998	\$ 1,474,258			\$ 0	\$ 57,669	\$ 6,090,925	\$ 14,346,187	\$ 5,989,478	\$ 18,256,564
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 19,816,128	\$ 3,614,035	\$ 105,896		\$ 0	\$ 57,669	\$ 23,593,728	\$ 56,780,124	\$ 21,820,428	\$ 54,613,213