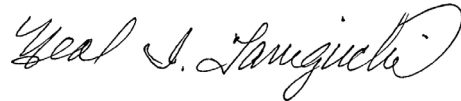


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

8/4/2

Date

San Mateo

Court

FY2021-22 -- Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Mateo

Court

FY2021-22 -- Q4

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Mateo

Court

FY2021-22 -- Q4

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)	318.25	281.00	287.50	298.50	296.50

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 June									
Fiscal Year 2021/22									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (2,796,459)	\$ 2,765,895	\$ 0			\$ 0	\$ 271,976	\$ 241,412	\$ 201,461
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ (2,703,862)	\$ (2,703,862)	\$ 251,071
Civil Filing Fees							\$ 919,091	\$ 919,091	\$ 0
Trust							\$ (1,045,047)	\$ (1,045,047)	\$ (2,447,689)
Credit Card									
Cash on Hand	\$ 1,650							\$ 1,650	\$ 3,400
Cash with County	\$ 1,616,310						\$ 0	\$ 1,616,310	\$ 1,518,464
Cash Outside of the JCC									
Cash Equivalents	\$ 9,589,168						\$ 20,721,476	\$ 30,310,644	\$ 23,901,641
Total Cash and Cash Equivalents	\$ 8,410,669	\$ 2,765,895	\$ 0			\$ 0	\$ 18,163,634	\$ 29,340,199	\$ 23,428,348
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 12,885	\$ 4,485						\$ 17,370	\$ 6,417
Accounts Receivable - General									\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 19,196							\$ 19,196	
Trust							\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 270,947						\$ 0	\$ 270,947	\$ 255,301
Due From Other Governments	\$ 650,948	\$ 0	\$ 0					\$ 650,948	\$ 925,463
Due From Other Courts						\$ 0		\$ 0	\$ 0
Due From State	\$ 658,199	\$ 67,051	\$ 459,289					\$ 1,184,538	\$ 1,200,169
Trust Due To/From							\$ 93,915	\$ 93,915	\$ 150,730
Distribution Due To/From							\$ 0	\$ 0	\$ 804
Civil Filing Fee Due To/From									
General Due To/From	\$ 37,201	\$ 55,797						\$ 92,998	\$ 105,183
Total Receivables	\$ 1,649,376	\$ 127,333	\$ 459,289			\$ 0	\$ 93,915	\$ 2,329,912	\$ 2,644,066
Prepaid Expenses - General	\$ 360,267							\$ 360,267	\$ 357,612
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 360,267							\$ 360,267	\$ 357,612
Other Assets									
Total Other Assets									
Total Assets	\$ 10,420,311	\$ 2,893,228	\$ 459,289			\$ 0	\$ 18,257,549	\$ 32,030,377	\$ 26,430,027
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 1,538,079	\$ 373,510	\$ 188,363					\$ 2,099,952	\$ 1,442,669
Accounts Payable - General	\$ 58,335	\$ 43,754	\$ 0				\$ 0	\$ 102,089	\$ 10,845
Due to Other Funds	\$ 0	\$ 71	\$ 270,876				\$ 186,913	\$ 457,860	\$ 512,017
Due to Other Courts									
Due to State	\$ 915,735							\$ 915,735	\$ 343,446
TC145 Liability							\$ 900,679	\$ 900,679	\$ 732,778
Due to Other Governments	\$ 23,499		\$ 0					\$ 23,499	\$ 6
AB145 Due to Other Government Agency							\$ 1,756,003	\$ 1,756,003	\$ 2,721,825
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 181	\$ 181	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 2,535,648	\$ 417,336	\$ 459,239				\$ 2,843,776	\$ 6,255,998	\$ 5,763,587
Civil							\$ 8,244,201	\$ 8,244,201	\$ 6,957,303
Criminal							\$ 5,040,878	\$ 5,040,878	\$ 5,058,469
Unreconciled - Civil and Criminal							\$ 1,518,504	\$ 1,518,504	\$ 1,518,504
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 480,914	\$ 480,914	\$ 462,514
Miscellaneous Trust									
Total Trust Deposits							\$ 15,284,497	\$ 15,284,497	\$ 13,996,790
Accrued Payroll	\$ 1,780,236							\$ 1,780,236	\$ 1,455,279
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 1,780,236							\$ 1,780,236	\$ 1,455,279
Revenue Collected in Advance	\$ 2,381,367	\$ 1,544,173	\$ 0			\$ 0		\$ 3,925,541	\$ 3,038,925
Liabilities For Deposits	\$ 139,049		\$ 50				\$ 82,182	\$ 221,281	\$ 210,585
Jury Fees - Non-Interest							\$ 42,593	\$ 42,593	\$ 158,637
Fees - Partial Payment & Overpayment							\$ 4,501	\$ 4,501	\$ 6,135
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 2,520,417	\$ 1,544,173	\$ 50			\$ 0	\$ 129,275	\$ 4,193,915	\$ 3,414,282
Total Liabilities	\$ 6,836,300	\$ 1,961,509	\$ 459,289			\$ 0	\$ 18,257,549	\$ 27,514,647	\$ 24,629,937
Total Fund Balance	\$ 3,584,011	\$ 931,719	\$ 0			\$ 0		\$ 4,515,730	\$ 1,800,089
Total Liabilities and Fund Balance	\$ 10,420,311	\$ 2,893,228	\$ 459,289			\$ 0	\$ 18,257,549	\$ 32,030,377	\$ 26,430,027

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 2021/22

2020/21

Governmental Funds

Special Revenue

General

Non-Grant

Grant

Capital Projects

Debt Service

Proprietary Funds

Fiduciary Funds

Total Funds
(Info. Purposes Only)

Current Budget
(Annual)

Total Funds
(Info. Purposes Only)

Final Budget
(Annual)

REVENUES

State Financing Sources											
Trial Court Trust Fund	\$ 42,109,933	\$ 334,069					\$ 42,444,001	\$ 42,177,055	\$ 36,489,875	\$ 36,634,208	
Improvement and Modernization Fund	\$ 732,049						\$ 732,049	\$ 220,808	\$ 192,725	\$ 981,661	
Judges' Compensation (0150019)	\$ 262,408						\$ 262,408	\$ 266,000	\$ 247,052	\$ 256,500	
Court Interpreter (0150037)	\$ 3,113,217						\$ 3,113,217	\$ 2,809,981	\$ 2,553,165	\$ 2,551,928	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,867,396	\$ 705,930					\$ 2,573,326	\$ 3,670,230	\$ 3,299,056	\$ 6,246,253	
Other Miscellaneous	\$ 2,411,112	\$ 980,104					\$ 3,391,216	\$ 2,411,112	\$ 2,411,112	\$ 2,411,112	
	\$ 50,496,114	\$ 2,020,102					\$ 52,516,217	\$ 51,555,186	\$ 45,192,985	\$ 49,081,682	

Grants										
AB 1058 Commissioner/Facilitator			\$ 704,171				\$ 704,171	\$ 684,371	\$ 570,384	\$ 524,957
Other Judicial Council Grants			\$ 189,884				\$ 189,884	\$ 195,036	\$ 341,191	\$ 391,745
Non-Judicial Council Grants			\$ 383,289				\$ 383,289	\$ 444,396	\$ 365,722	\$ 415,000
			\$ 1,277,344				\$ 1,277,344	\$ 1,323,804	\$ 1,277,296	\$ 1,331,702

Other Financing Sources										
Interest Income	\$ 302,051	\$ 10,455					\$ 312,506	\$ 326,000	\$ 286,774	\$ 350,000
Investment Income										
Donations										
Local Fees	\$ 120,744	\$ 487,714					\$ 608,458	\$ 635,800	\$ 461,430	\$ 445,560
Non-Fee Revenues		\$ 0					\$ 0	\$ 0	\$ 41	\$ 9,100
Enhanced Collections		\$ 10,661					\$ 10,661	\$ 3,000	\$ 2,728	\$ 9,500
Escheatment	\$ 2,956						\$ 2,956	\$ 6,900	\$ 11,594	\$ 3,000
Prior Year Revenue	\$ 9,639						\$ 9,639		\$ 197,431	
County Program - Restricted		\$ 110,120					\$ 110,120	\$ 118,100	\$ 117,680	\$ 90,042
Reimbursement Other	\$ 1,061,800						\$ 1,061,800	\$ 1,578,892	\$ 1,133,323	\$ 1,095,000
Sale of Fixed Assets										
Other Miscellaneous	\$ 527,523						\$ 527,523	\$ 5,500	\$ 20,581	
	\$ 2,024,712	\$ 618,949					\$ 2,643,662	\$ 2,674,192	\$ 2,231,581	\$ 2,002,202
Total Revenues	\$ 52,520,827	\$ 2,639,052	\$ 1,277,344				\$ 56,437,222	\$ 55,553,181	\$ 48,701,862	\$ 52,415,566

EXPENDITURES

Personal Services										
Salaries - Permanent	\$ 24,454,162	\$ 362,832	\$ 399,091				\$ 25,216,086	\$ 24,771,647	\$ 23,634,833	\$ 24,999,645
Temp Help	\$ 304,091		\$ 9,892				\$ 313,983		\$ 157,534	\$ 18,720
Overtime	\$ 98,633						\$ 98,633	\$ 150,000	\$ 50,036	\$ 50,000
Staff Benefits	\$ 16,260,195	\$ 73,999	\$ 369,881				\$ 16,704,076	\$ 19,348,934	\$ 15,875,436	\$ 15,368,055
	\$ 41,117,082	\$ 436,831	\$ 778,865				\$ 42,332,778	\$ 44,270,581	\$ 39,717,839	\$ 40,436,420

Operating Expenses and Equipment										
General Expense	\$ 1,106,822		\$ 96,509				\$ 1,203,331	\$ 1,214,184	\$ 1,026,994	\$ 872,289
Printing	\$ 63,629						\$ 63,629	\$ 77,788	\$ 65,463	\$ 74,300
Telecommunications	\$ 179,515	\$ 2,540					\$ 182,055	\$ 312,748	\$ 253,367	\$ 341,043
Postage	\$ 188,516						\$ 188,516	\$ 228,712	\$ 200,088	\$ 205,881
Insurance	\$ 12,800						\$ 12,800	\$ 12,320	\$ 12,219	\$ 10,900
In-State Travel	\$ 28,304		\$ 7				\$ 28,311	\$ 76,466	\$ 7,982	\$ 23,450
Out-of-State Travel	\$ 1,187		\$ 5,926				\$ 7,113			
Training	\$ 9,100						\$ 9,100	\$ 15,854	\$ 9,450	\$ 4,785
Security Services										
Facility Operations	\$ 657,634						\$ 657,634	\$ 435,930	\$ 253,748	\$ 291,945
Utilities									\$ 0	
Contracted Services	\$ 4,139,881	\$ 1,258,709	\$ 405,102				\$ 5,803,692	\$ 6,940,801	\$ 5,224,554	\$ 9,536,212
Consulting and Professional Services	\$ 1,602,493	\$ 219,356					\$ 1,821,849	\$ 1,698,360	\$ 1,496,796	\$ 1,444,831
Information Technology	\$ 820,157	\$ 5,000	\$ 7,677				\$ 832,834	\$ 1,073,330	\$ 730,703	\$ 849,840
Major Equipment	\$ 290,656						\$ 290,656	\$ 178,000	\$ 250,673	\$ 262,000
Other Items of Expense	\$ 2,787						\$ 2,787	\$ 8,575	\$ 2,982	\$ 6,620
	\$ 9,103,481	\$ 1,485,605	\$ 515,221				\$ 11,104,307	\$ 12,273,068	\$ 9,535,019	\$ 13,924,096

Special Items of Expense										
Grand Jury	\$ 600						\$ 600	\$ 2,000	\$ 600	\$ 1,330
Jury Costs	\$ 204,006						\$ 204,006	\$ 234,000	\$ 165,598	\$ 250,892
Judgements, Settlements and Claims	\$ 21,616						\$ 21,616			
Debt Service										
Other								\$ 475		\$ 475
Capital Costs										
Internal Cost Recovery	\$ (189,381)	\$ 48,123	\$ 141,258				\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ 58,274						\$ 58,274		\$ (74,196)	
	\$ 95,116	\$ 48,123	\$ 141,258				\$ 284,497	\$ 236,475	\$ 92,002	\$ 252,697
Total Expenditures	\$ 50,315,678	\$ 1,970,559	\$ 1,435,344				\$ 53,721,581	\$ 56,780,124	\$ 49,344,861	\$ 54,613,213

Excess (Deficit) of Revenues Over Expenditures	\$ 2,205,148	\$ 668,493	\$ (158,000)				\$ 2,715,641	\$ (1,226,943)	\$ (642,999)	\$ (2,197,647)
Operating Transfers In (Out)	\$ (172,990)	\$ 14,990	\$ 158,000				\$ 0		\$ 0	
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)	\$ 3,584,011	\$ 931,719	\$ 0			\$ 0	\$ 4,515,730	\$ 573,147	\$ 1,800,089	\$ 245,441

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

	For the month ended June									
	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	\$ 16,666,699	\$ 1,104,357					\$ 17,771,057	\$ 18,868,916	\$ 15,996,437	\$ 16,155,059
Traffic & Other Infractions	\$ 1,217,191	\$ 288,124					\$ 1,505,316	\$ 1,446,279	\$ 1,432,429	\$ 1,522,418
Other Criminal Cases	\$ 3,326,386	\$ 28,651					\$ 3,355,037	\$ 4,264,018	\$ 3,041,734	\$ 4,115,113
Civil	\$ 3,662,153	\$ 970,444					\$ 4,632,597	\$ 5,107,191	\$ 3,400,141	\$ 4,074,032
Family & Children Services	\$ 3,166,971	\$ 231,916					\$ 3,398,888	\$ 4,054,798	\$ 3,412,046	\$ 3,618,507
Probate, Guardianship & Mental Health Services	\$ 1,508,058	\$ 9,732					\$ 1,517,789	\$ 1,568,907	\$ 1,294,989	\$ 1,781,721
Juvenile Dependency Services	\$ 7,262	\$ 865,550					\$ 872,812	\$ 794,643	\$ 953,479	\$ 1,429,181
Juvenile Delinquency Services	\$ 547,935						\$ 547,935	\$ 618,662	\$ 509,834	
Other Court Operations										
Court Interpreters	\$ 1,634,807	\$ 1,208,325					\$ 2,843,131	\$ 3,738,250	\$ 2,580,116	\$ 2,697,664
Jury Services	\$ 830,116	\$ 195,554	\$ 204,006				\$ 1,229,677	\$ 1,499,773	\$ 1,046,471	\$ 962,954
Security		\$ 463,000					\$ 463,000	\$ 467,000	\$ 463,063	
Trial Court Operations Program	\$ 32,567,580	\$ 5,365,654	\$ 204,006				\$ 38,137,240	\$ 42,428,437	\$ 34,130,739	\$ 36,356,649
Enhanced Collections		\$ 3,590					\$ 3,590	\$ 5,500	\$ 2,668	
Other Non-Court Operations			\$ 600				\$ 600		\$ 600	
Non-Court Operations Program		\$ 3,590	\$ 600				\$ 4,190	\$ 5,500	\$ 3,268	
Executive Office	\$ 3,482,815	\$ 1,823,196	\$ 21,616		\$ 0		\$ 5,327,628	\$ 4,253,371	\$ 6,372,075	\$ 8,714,402
Fiscal Services	\$ 2,098,901	\$ 123,287					\$ 2,222,188	\$ 2,480,106	\$ 2,127,269	\$ 2,157,553
Human Resources	\$ 679,439	\$ 597,737					\$ 1,277,176	\$ 1,238,086	\$ 1,156,785	\$ 1,016,575
Business & Facilities Services	\$ 845,640	\$ 1,009,401				\$ 58,274	\$ 1,913,314	\$ 1,744,882	\$ 1,139,975	\$ 1,769,750
Information Technology	\$ 2,658,403	\$ 2,181,443					\$ 4,839,846	\$ 4,629,742	\$ 4,414,749	\$ 4,598,284
Court Administration Program	\$ 9,765,198	\$ 5,735,064	\$ 21,616		\$ 0	\$ 58,274	\$ 15,580,151	\$ 14,346,187	\$ 15,210,854	\$ 18,256,564
Expenditures Not Distributed or Posted to a Program									\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 42,332,778	\$ 11,104,307	\$ 226,223		\$ 0	\$ 58,274	\$ 53,721,581	\$ 56,780,124	\$ 49,344,861	\$ 54,613,213

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	360,267	-	360,267	-	-	-	-	-	-	360,267
Restricted	973,054	-	973,054	931,719	-	-	-	-	-	1,904,773
Committed	628,439	-	628,439	-	-	-	-	-	-	628,439
Assigned	1,622,251	-	1,622,251	-	-	-	-	-	-	1,622,251
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 3,584,011	\$ -	\$ 3,584,011	\$ 931,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,515,730