

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

10/25/22

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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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 September
 Fiscal Year 2022/23

2021/22

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (4,165,086)	\$ 3,175,034	\$ (66,513)			\$ 0	\$ 269,735	\$ (786,829)	\$ 113,843
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 193,740	\$ 193,740	\$ 183,534
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (154,999)	\$ (154,999)	\$ (2,657,006)
Credit Card									
Cash on Hand	\$ 1,650							\$ 1,650	\$ 3,400
Cash with County	\$ 1,618,694						\$ 0	\$ 1,618,694	\$ 1,515,943
Cash Outside of the JCC									
Cash Equivalents	\$ 11,329,994						\$ 20,204,885	\$ 31,534,879	\$ 25,982,919
Total Cash and Cash Equivalents	\$ 8,785,252	\$ 3,175,034	\$ (66,513)			\$ 0	\$ 20,513,362	\$ 32,407,135	\$ 25,142,633
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust							\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 229,024	\$ 0	\$ 0					\$ 229,024	\$ 84,689
Due From Other Courts						\$ 0		\$ 0	\$ 0
Due From State	\$ 8,220	\$ 0	\$ 66,163					\$ 74,383	\$ 189,054
Trust Due To/From							\$ 189,313	\$ 189,313	\$ 293,547
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 31,910	\$ 0	\$ 0					\$ 31,910	\$ 0
Total Receivables	\$ 269,154	\$ 0	\$ 66,163			\$ 0	\$ 189,313	\$ 524,629	\$ 567,289
Prepaid Expenses - General	\$ 7,802,496							\$ 7,802,496	\$ 7,071,764
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 7,802,496							\$ 7,802,496	\$ 7,071,764
Other Assets									
Total Other Assets									
Total Assets	\$ 16,856,902	\$ 3,175,034	\$ (350)			\$ 0	\$ 20,702,674	\$ 40,734,260	\$ 32,781,687
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 56,611	\$ 2,021	\$ 0				\$ 29,932	\$ 88,564	\$ 267,658
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 221,223	\$ 221,223	\$ 293,547
Due to Other Courts									
Due to State	\$ 915,735							\$ 915,735	\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 847,283
Due to Other Governments	\$ 0		\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 3,748,718	\$ 3,748,718	\$ 2,373,192
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 38,263	\$ 38,263	\$ 82
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 972,346	\$ 2,021	\$ 0				\$ 4,038,136	\$ 5,012,503	\$ 3,781,761
Civil							\$ 9,493,310	\$ 9,493,310	\$ 7,061,908
Criminal							\$ 5,007,664	\$ 5,007,664	\$ 5,076,990
Unreconciled - Civil and Criminal							\$ 1,518,504	\$ 1,518,504	\$ 1,518,504
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 515,478	\$ 515,478	\$ 462,599
Miscellaneous Trust									
Total Trust Deposits							\$ 16,534,956	\$ 16,534,956	\$ 14,120,002
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	\$ 28,179		\$ 50				\$ 82,237	\$ 110,467	\$ 212,973
Jury Fees - Non-Interest							\$ 42,873	\$ 42,873	\$ 159,528
Fees - Partial Payment & Overpayment							\$ 4,473	\$ 4,473	\$ 5,548
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 28,179	\$ 0	\$ 50			\$ 0	\$ 129,583	\$ 157,813	\$ 378,049
Total Liabilities	\$ 1,000,525	\$ 2,021	\$ 50			\$ 0	\$ 20,702,674	\$ 21,705,271	\$ 18,279,812
Total Fund Balance	\$ 15,856,376	\$ 3,173,012	\$ (400)			\$ 0		\$ 19,028,989	\$ 14,501,875
Total Liabilities and Fund Balance	\$ 16,856,902	\$ 3,175,034	\$ (350)			\$ 0	\$ 20,702,674	\$ 40,734,260	\$ 32,781,687

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 2022/23										2021/22	
	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	\$ 20,918,788	\$ 33,319					\$ 20,952,107	\$ 51,404,029	\$ 17,627,872	\$ 42,177,055	
Improvement and Modernization Fund	\$ 163,416						\$ 163,416	\$ 260,550	\$ 798,331	\$ 220,808	
Judges' Compensation (0150019)	\$ 66,501						\$ 66,501	\$ 262,000	\$ 66,501	\$ 266,000	
Court Interpreter (0150037)	\$ 714,843						\$ 714,843		\$ 1,273,688	\$ 2,809,981	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 295,135	\$ 1,544,173					\$ 1,839,309	\$ 2,023,208	\$ 2,407,881	\$ 3,670,230	
Other Miscellaneous		\$ 986,104					\$ 986,104			\$ 2,411,112	
	\$ 22,158,683	\$ 2,563,596					\$ 24,722,279	\$ 53,949,786	\$ 22,174,273	\$ 51,555,186	
Grants											
AB 1058 Commissioner/Facilitator								\$ 742,818		\$ 684,371	
Other Judicial Council Grants								\$ 86,571	\$ 0	\$ 195,036	
Non-Judicial Council Grants			\$ 96,125				\$ 96,125	\$ 568,194		\$ 444,396	
			\$ 96,125				\$ 96,125	\$ 1,397,583	\$ 0	\$ 1,323,804	
Other Financing Sources											
Interest Income	\$ 48,301	\$ 5,418					\$ 53,719	\$ 325,000	\$ 105	\$ 326,000	
Investment Income											
Donations											
Local Fees	\$ 15,248	\$ 61,010					\$ 76,257	\$ 454,200	\$ 155,163	\$ 635,800	
Non-Fee Revenues								\$ 15,840			
Enhanced Collections		\$ 50,346					\$ 50,346	\$ 60,000	\$ 289	\$ 3,000	
Escheatment	\$ 115,588						\$ 115,588	\$ 115,000		\$ 6,900	
Prior Year Revenue	\$ 49,772		\$ 30				\$ 49,802				
County Program - Restricted		\$ 8,826					\$ 8,826	\$ 111,500	\$ 9,536	\$ 118,100	
Reimbursement Other	\$ 201,219						\$ 201,219	\$ 654,500	\$ 85,239	\$ 1,578,892	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,212						\$ 1,212	\$ 8,000	\$ 520,568	\$ 5,500	
	\$ 431,340	\$ 125,599	\$ 30				\$ 556,969	\$ 1,744,040	\$ 770,899	\$ 2,674,192	
Total Revenues	\$ 22,590,023	\$ 2,689,195	\$ 96,155				\$ 25,375,373	\$ 57,091,409	\$ 22,945,172	\$ 55,553,181	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 5,377,776	\$ 23,861	\$ 46,465				\$ 5,448,102	\$ 26,159,677	\$ 5,125,090	\$ 24,771,647	
Temp Help	\$ 112,551						\$ 112,551		\$ 64,280		
Overtime	\$ 15,540						\$ 15,540	\$ 100,000	\$ 31,521	\$ 150,000	
Staff Benefits	\$ 3,844,444	\$ 9,646	\$ 39,218				\$ 3,893,308	\$ 19,573,310	\$ 3,688,397	\$ 19,348,934	
	\$ 9,350,311	\$ 33,507	\$ 85,683				\$ 9,469,500	\$ 45,832,987	\$ 8,909,287	\$ 44,270,581	
Operating Expenses and Equipment											
General Expense	\$ 253,613						\$ 253,613	\$ 1,489,093	\$ 88,180	\$ 1,214,184	
Printing	\$ 200						\$ 200	\$ 82,295	\$ (29,373)	\$ 77,788	
Telecommunications	\$ 31,191						\$ 31,191	\$ 433,452	\$ 22,428	\$ 312,748	
Postage	\$ 30,955						\$ 30,955	\$ 186,642	\$ 27,719	\$ 228,712	
Insurance								\$ 17,320		\$ 12,320	
In-State Travel	\$ 11,712						\$ 11,712	\$ 78,943	\$ 2,633	\$ 76,466	
Out-of-State Travel	\$ 830						\$ 830		\$ 3,929		
Training	\$ 3,661						\$ 3,661	\$ 16,370	\$ 380	\$ 15,854	
Security Services											
Facility Operations	\$ 66,573						\$ 66,573	\$ 169,060	\$ 7,538	\$ 435,930	
Utilities											
Contracted Services	\$ 436,413	\$ 81,267	\$ (3,633)				\$ 514,047	\$ 7,160,091	\$ 567,554	\$ 6,940,801	
Consulting and Professional Services	\$ (101,691)	\$ 0					\$ (101,691)	\$ 1,648,600	\$ 71,252	\$ 1,698,360	
Information Technology	\$ 209,008	\$ 326,427	\$ (2,632)				\$ 532,803	\$ 1,150,666	\$ 473,667	\$ 1,073,330	
Major Equipment								\$ 210,000		\$ 178,000	
Other Items of Expense	\$ (1,079)						\$ (1,079)	\$ 8,400	\$ 0	\$ 8,575	
	\$ 941,385	\$ 407,694	\$ (6,265)				\$ 1,342,815	\$ 12,650,932	\$ 1,235,908	\$ 12,273,068	
Special Items of Expense											
Grand Jury	\$ 575						\$ 575	\$ 2,000	\$ 600	\$ 2,000	
Jury Costs	\$ 49,225						\$ 49,225	\$ 210,300	\$ 52,258	\$ 234,000	
Judgements, Settlements and Claims											
Debt Service											
Other								\$ 300		\$ 475	
Capital Costs											
Internal Cost Recovery	\$ (23,838)	\$ 6,701	\$ 17,137				\$ 0		\$ 0		
Prior Year Expense Adjustment									\$ 45,334		
	\$ 25,962	\$ 6,701	\$ 17,137				\$ 49,800	\$ 212,600	\$ 98,192	\$ 236,475	
Total Expenditures	\$ 10,317,658	\$ 447,902	\$ 96,554				\$ 10,862,115	\$ 58,696,519	\$ 10,243,387	\$ 56,780,124	
Excess (Deficit) of Revenues Over Expenditures	\$ 12,272,365	\$ 2,241,293	\$ (400)				\$ 14,513,258	\$ (1,605,109)	\$ 12,701,785	\$ (1,226,943)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,584,011	\$ 931,719	\$ 0			\$ 0	\$ 4,515,730	\$ 4,515,730	\$ 1,800,089	\$ 1,800,089	
Ending Balance (Deficit)	\$ 15,856,376	\$ 3,173,012	\$ (400)			\$ 0	\$ 19,028,989	\$ 2,910,621	\$ 14,501,875	\$ 573,147	

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

For the month ended September										
Fiscal Year 2022/23									2021/22	
	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	\$ 3,555,316	\$ 182,565					\$ 3,737,881	\$ 19,410,235	\$ 3,705,564	\$ 18,868,916
Traffic & Other Infractions	\$ 284,647	\$ 54,652					\$ 339,299	\$ 1,966,765	\$ 288,967	\$ 1,446,279
Other Criminal Cases	\$ 667,502	\$ 1,629					\$ 669,130	\$ 3,594,179	\$ 719,646	\$ 4,264,018
Civil	\$ 789,851	\$ 11,805					\$ 801,656	\$ 5,070,904	\$ 852,366	\$ 5,107,191
Family & Children Services	\$ 623,982	\$ (1,002)					\$ 622,980	\$ 3,787,620	\$ 756,315	\$ 4,054,798
Probate, Guardianship & Mental Health Services	\$ 343,206	\$ 443					\$ 343,648	\$ 1,798,362	\$ 286,074	\$ 1,568,907
Juvenile Dependency Services		\$ 62,803					\$ 62,803	\$ 620,746	\$ 41,396	\$ 794,643
Juvenile Delinquency Services	\$ 127,435						\$ 127,435		\$ 110,414	\$ 618,662
Other Court Operations										
Court Interpreters	\$ 340,454	\$ 260,624					\$ 601,078	\$ 3,527,236	\$ 488,089	\$ 3,738,250
Jury Services	\$ 163,488	\$ 34,097	\$ 49,225				\$ 246,810	\$ 994,859	\$ 274,805	\$ 1,499,773
Security		\$ (449)					\$ (449)			\$ 467,000
Trial Court Operations Program	\$ 6,895,881	\$ 607,166	\$ 49,225				\$ 7,552,272	\$ 40,770,905	\$ 7,523,638	\$ 42,428,437
Enhanced Collections		\$ 39,179					\$ 39,179		\$ 289	\$ 5,500
Other Non-Court Operations			\$ 575				\$ 575		\$ 600	
Non-Court Operations Program		\$ 39,179	\$ 575				\$ 39,754		\$ 889	\$ 5,500
Executive Office	\$ 1,209,591	\$ (21,312)			\$ 0		\$ 1,188,279	\$ 4,960,150	\$ 761,733	\$ 4,253,371
Fiscal Services	\$ 457,308	\$ 34,989					\$ 492,297	\$ 3,894,454	\$ 457,398	\$ 2,480,106
Human Resources	\$ 148,549	\$ (2,793)					\$ 145,756	\$ 1,356,462	\$ 139,133	\$ 1,238,086
Business & Facilities Services	\$ 196,465	\$ 62,833					\$ 259,298	\$ 2,374,755	\$ 234,577	\$ 1,744,882
Information Technology	\$ 561,706	\$ 622,753					\$ 1,184,459	\$ 5,339,793	\$ 1,126,020	\$ 4,629,742
Court Administration Program	\$ 2,573,619	\$ 696,470			\$ 0		\$ 3,270,089	\$ 17,925,614	\$ 2,718,860	\$ 14,346,187
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,469,500	\$ 1,342,815	\$ 49,800		\$ 0		\$ 10,862,115	\$ 58,696,519	\$ 10,243,387	\$ 56,780,124