

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

12-4-23

Date

San Mateo

Court

2023-24 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

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

¹ Total 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 2023/24

2022/23

	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	\$ (2,350,005)	\$ 1,974,885	\$ (126,408)			\$ 0	\$ 150,821	\$ (350,706)	\$ (786,829)
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 279,078	\$ 279,078	\$ 193,740
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,731,504)	\$ (1,731,504)	\$ (154,999)
Credit Card									
Cash on Hand	\$ 1,650							\$ 1,650	\$ 1,650
Cash with County	\$ 1,910,000						\$ 0	\$ 1,910,000	\$ 1,618,694
Cash Outside of the JCC									
Cash Equivalents	\$ 9,998,929						\$ 23,818,250	\$ 33,817,180	\$ 31,534,879
Total Cash and Cash Equivalents	\$ 9,560,575	\$ 1,974,885	\$ (126,408)			\$ 0	\$ 22,516,646	\$ 33,925,698	\$ 32,407,135
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General									
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									\$ 0
Trust							\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 29,688	\$ 0	\$ 0					\$ 29,688	\$ 229,024
Due From Other Courts						\$ 0		\$ 0	\$ 0
Due From State	\$ 99,652	\$ 0	\$ 45,596					\$ 145,247	\$ 74,383
Trust Due To/From							\$ 238,472	\$ 238,472	\$ 189,313
Distribution Due To/From							\$ 1,850	\$ 1,850	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0	\$ 0					\$ 0	\$ 31,910
Total Receivables	\$ 129,340	\$ 0	\$ 45,596			\$ 0	\$ 240,322	\$ 415,258	\$ 524,629
Prepaid Expenses - General	\$ 6,245,936							\$ 6,245,936	\$ 7,802,496
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 6,245,936							\$ 6,245,936	\$ 7,802,496
Other Assets									
Total Other Assets									
Total Assets	\$ 15,935,851	\$ 1,974,885	\$ (80,812)			\$ 0	\$ 22,756,968	\$ 40,586,892	\$ 40,734,260
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 576,185	\$ 9,328	\$ 50				\$ 0	\$ 585,563	\$ 88,564
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 240,322	\$ 240,322	\$ 221,223
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 915,735
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 2,308,139	\$ 2,308,139	\$ 3,748,718
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 101,106	\$ 101,106	\$ 38,263
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 576,185	\$ 9,328	\$ 50				\$ 2,649,566	\$ 3,235,129	\$ 5,012,503
Civil							\$ 15,054,334	\$ 15,054,334	\$ 9,493,310
Criminal							\$ 2,310,886	\$ 2,310,886	\$ 5,007,664
Unreconciled - Civil and Criminal							\$ 1,518,504	\$ 1,518,504	\$ 1,518,504
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,068,274	\$ 1,068,274	\$ 515,478
Miscellaneous Trust									
Total Trust Deposits							\$ 19,951,999	\$ 19,951,999	\$ 16,534,956
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	\$ 40,614		\$ 0				\$ 89,615	\$ 130,230	\$ 110,467
Jury Fees - Non-Interest							\$ 60,634	\$ 60,634	\$ 42,873
Fees - Partial Payment & Overpayment							\$ 5,153	\$ 5,153	\$ 4,473
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 40,614	\$ 0	\$ 0			\$ 0	\$ 155,402	\$ 196,017	\$ 157,813
Total Liabilities	\$ 616,799	\$ 9,328	\$ 50			\$ 0	\$ 22,756,968	\$ 23,383,145	\$ 21,705,271
Total Fund Balance	\$ 15,319,052	\$ 1,965,557	\$ (80,862)			\$ 0	\$ 17,203,747	\$ 19,028,989	\$ 19,028,989
Total Liabilities and Fund Balance	\$ 15,935,851	\$ 1,974,885	\$ (80,812)			\$ 0	\$ 22,756,968	\$ 40,586,892	\$ 40,734,260

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 2023/24									2022/23		
	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	\$ 19,735,672	\$ 34,388					\$ 19,770,061		\$ 20,952,107	\$ 51,404,029	
Improvement and Modernization Fund									\$ 163,416	\$ 260,550	
Judges' Compensation (0150019)	\$ 66,501						\$ 66,501		\$ 66,501	\$ 262,000	
Court Interpreter (0150037)	\$ 1,087,174						\$ 1,087,174		\$ 714,843		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 542,608						\$ 542,608		\$ 1,839,309	\$ 2,023,208	
Other Miscellaneous		\$ 1,385,762					\$ 1,385,762		\$ 986,104		
	\$ 21,431,956	\$ 1,420,150					\$ 22,852,106		\$ 24,722,279	\$ 53,949,786	
Grants											
AB 1058 Commissioner/Facilitator											\$ 742,818
Other Judicial Council Grants			\$ (13,467)				\$ (13,467)			\$ 64,013	
Non-Judicial Council Grants			\$ 11,522				\$ 11,522		\$ 96,125	\$ 568,194	
			\$ (1,944)				\$ (1,944)		\$ 96,125	\$ 1,375,025	
Other Financing Sources											
Interest Income	\$ 126,179	\$ 10,354					\$ 136,533		\$ 53,719	\$ 325,000	
Investment Income											
Donations											
Local Fees	\$ 15,296	\$ 56,894					\$ 72,190		\$ 76,257	\$ 454,200	
Non-Fee Revenues										\$ 15,840	
Enhanced Collections		\$ 122,570					\$ 122,570		\$ 50,346	\$ 60,000	
Escheatment									\$ 115,588	\$ 115,000	
Prior Year Revenue	\$ 998,809						\$ 998,809		\$ 49,802		
County Program - Restricted		\$ 10,418					\$ 10,418		\$ 8,826	\$ 111,500	
Reimbursement Other	\$ 76,206						\$ 76,206		\$ 201,219	\$ 654,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,981						\$ 2,981		\$ 1,212	\$ 100,758	
	\$ 1,219,471	\$ 200,236					\$ 1,419,708		\$ 556,969	\$ 1,836,798	
Total Revenues	\$ 22,651,427	\$ 1,620,386	\$ (1,944)				\$ 24,269,869		\$ 25,375,373	\$ 57,161,609	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 6,465,858		\$ 34,519				\$ 6,500,376		\$ 5,448,102	\$ 26,159,677	
Temp Help	\$ 88,514						\$ 88,514		\$ 112,551		
Overtime	\$ 12,749						\$ 12,749		\$ 15,540	\$ 100,000	
Staff Benefits	\$ 3,898,962		\$ 29,045				\$ 3,928,008		\$ 3,893,308	\$ 19,573,310	
	\$ 10,466,082		\$ 63,564				\$ 10,529,647		\$ 9,469,500	\$ 45,832,987	
Operating Expenses and Equipment											
General Expense	\$ 237,005		\$ 3,800				\$ 240,805		\$ 253,613	\$ 1,489,093	
Printing	\$ 6,879						\$ 6,879		\$ 200	\$ 82,295	
Telecommunications	\$ 47,422						\$ 47,422		\$ 31,191	\$ 433,452	
Postage	\$ 14,426						\$ 14,426		\$ 30,955	\$ 186,642	
Insurance										\$ 17,320	
In-State Travel	\$ 3,781		\$ 3,383				\$ 7,164		\$ 11,712	\$ 78,943	
Out-of-State Travel	\$ 1,759		\$ 0				\$ 1,759		\$ 830		
Training	\$ 3,775						\$ 3,775		\$ 3,661	\$ 16,370	
Security Services											
Facility Operations	\$ 7,299						\$ 7,299		\$ 66,573	\$ 169,060	
Utilities											
Contracted Services	\$ 803,808	\$ 252,560	\$ (4,543)				\$ 1,051,826		\$ 514,047	\$ 7,160,091	
Consulting and Professional Services	\$ (263,063)	\$ 268,150					\$ 5,087		\$ (101,691)	\$ 1,648,600	
Information Technology	\$ (3,864)	\$ 388,758	\$ 0				\$ 384,894		\$ 532,803	\$ 1,150,666	
Major Equipment	\$ 230,181						\$ 230,181			\$ 210,000	
Other Items of Expense	\$ 0						\$ 0		\$ (1,079)	\$ 8,400	
	\$ 1,089,409	\$ 909,468	\$ 2,641				\$ 2,001,518		\$ 1,342,815	\$ 12,650,932	
Special Items of Expense											
Grand Jury	\$ 600						\$ 600		\$ 575	\$ 2,000	
Jury Costs	\$ 64,379						\$ 64,379		\$ 49,225	\$ 210,300	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 300	
Capital Costs											
Internal Cost Recovery	\$ (12,713)		\$ 12,713				\$ 0		\$ 0		
Prior Year Expense Adjustment											
	\$ 52,266		\$ 12,713				\$ 64,979		\$ 49,800	\$ 212,600	
Total Expenditures	\$ 11,607,758	\$ 909,468	\$ 78,918				\$ 12,596,143		\$ 10,862,115	\$ 58,696,519	
Excess (Deficit) of Revenues Over Expenditures	\$ 11,043,669	\$ 710,918	\$ (80,862)				\$ 11,673,726		\$ 14,513,258	\$ (1,534,909)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 4,275,383	\$ 1,254,638	\$ 0			\$ 0	\$ 5,530,021	\$ 5,530,021	\$ 4,515,730	\$ 4,515,730	
Ending Balance (Deficit)	\$ 15,319,052	\$ 1,965,557	\$ (80,862)			\$ 0	\$ 17,203,747	\$ 5,530,021	\$ 19,028,989	\$ 2,980,821	

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

	For the month ended September									
	Fiscal Year 2023/24							2022/23		
	Personnel 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	\$ 3,957,196	\$ 257,223					\$ 4,214,419		\$ 3,737,881	\$ 19,410,235
Traffic & Other Infractions	\$ 316,646	\$ 75,321					\$ 391,967		\$ 339,299	\$ 1,966,765
Other Criminal Cases	\$ 689,546	\$ 4,050					\$ 693,596		\$ 669,130	\$ 3,594,179
Civil	\$ 1,023,582	\$ 21,908					\$ 1,045,490		\$ 801,656	\$ 5,070,904
Family & Children Services	\$ 710,328	\$ 3,570					\$ 713,898		\$ 622,980	\$ 3,787,620
Probate, Guardianship & Mental Health Services	\$ 400,262	\$ 1,399					\$ 401,661		\$ 343,648	\$ 1,798,362
Juvenile Dependency Services		\$ 305,106					\$ 305,106		\$ 62,803	\$ 620,746
Juvenile Delinquency Services	\$ 128,709						\$ 128,709		\$ 127,435	
Other Court Operations										
Court Interpreters	\$ 287,096	\$ 410,078					\$ 697,174		\$ 601,078	\$ 3,527,236
Jury Services	\$ 176,015	\$ 8,513	\$ 64,379				\$ 248,908		\$ 246,810	\$ 994,859
Security		\$ 512					\$ 512		\$ (449)	
Trial Court Operations Program	\$ 7,689,381	\$ 1,087,680	\$ 64,379				\$ 8,841,440		\$ 7,552,272	\$ 40,770,905
Enhanced Collections		\$ 102,526					\$ 102,526		\$ 39,179	
Other Non-Court Operations			\$ 600				\$ 600		\$ 575	
Non-Court Operations Program		\$ 102,526	\$ 600				\$ 103,126		\$ 39,754	
Executive Office	\$ 1,043,651	\$ 11,827			\$ 0		\$ 1,055,478		\$ 1,188,279	\$ 4,960,150
Fiscal Services	\$ 522,111	\$ (11,449)					\$ 510,662		\$ 492,297	\$ 3,894,454
Human Resources	\$ 436,316	\$ 7,523					\$ 443,838		\$ 145,756	\$ 1,356,462
Business & Facilities Services	\$ 174,170	\$ 42,994					\$ 217,164		\$ 259,298	\$ 2,374,755
Information Technology	\$ 664,018	\$ 760,417					\$ 1,424,435		\$ 1,184,459	\$ 5,339,793
Court Administration Program	\$ 2,840,266	\$ 811,311			\$ 0		\$ 3,651,577		\$ 3,270,089	\$ 17,925,614
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 10,529,647	\$ 2,001,518	\$ 64,979		\$ 0		\$ 12,596,143		\$ 10,862,115	\$ 58,696,519