

**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.

8/23/24

Signature of Presiding Judge or Court Executive

Date

Court

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) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	313.75	285.5	284.5	285.5	268

<sup>1</sup> 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 June  
 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						
<b>ASSETS</b>									
Operations	\$ (985,986)	\$ 1,033,464	\$ 0			\$ 0	\$ 259,425	\$ 306,904	\$ (42,915)
Payroll	\$ 0							\$ 0	
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 0
Other									
Distribution							\$ 227,662	\$ 227,662	\$ 347,556
Civil Filing Fees							\$ 0	\$ 0	\$ 607,341
Trust							\$ (322,660)	\$ (322,660)	\$ (466,654)
Credit Card									
Cash on Hand	\$ 1,650							\$ 1,650	\$ 1,650
Cash with County	\$ 0						\$ 0	\$ 0	\$ 635,752
Cash Outside of the JCC									
Cash Held with the JCC	\$ 436							\$ 436	
Cash Equivalents	\$ 5,850,667						\$ 22,301,564	\$ 28,152,231	\$ 32,696,043
<b>Total Cash and Cash Equivalents</b>	<b>\$ 4,876,768</b>	<b>\$ 1,033,464</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 22,465,991</b>	<b>\$ 28,376,223</b>	<b>\$ 33,778,774</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 90,645	\$ 66,805	\$ 1,147,083					\$ 1,304,532	\$ 1,375
Accounts Receivable - General	\$ 3,263							\$ 3,263	
Dishonored Checks									
Due From Employee	\$ 4,412							\$ 4,412	\$ 6,272
Civil Jury Fees									\$ 0
Trust							\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 868,139						\$ 0	\$ 868,139	\$ 347,149
Due From Other Governments	\$ 179,293	\$ 0	\$ 0					\$ 179,293	\$ 416,503
Due From Other Courts						\$ 0		\$ 0	\$ 0
Due From State	\$ 1,309,747	\$ 94,067	\$ 0					\$ 1,403,813	\$ 887,089
Trust Due To/From							\$ 75,871	\$ 75,871	\$ 450,202
Distribution Due To/From							\$ 7,951	\$ 7,951	\$ 406
Civil Filing Fee Due To/From									
General Due To/From	\$ 74,838	\$ 62,241	\$ 0					\$ 137,079	\$ 177,172
<b>Total Receivables</b>	<b>\$ 2,530,337</b>	<b>\$ 223,112</b>	<b>\$ 1,147,083</b>			<b>\$ 0</b>	<b>\$ 83,822</b>	<b>\$ 3,984,354</b>	<b>\$ 2,286,168</b>
Prepaid Expenses - General	\$ 749,704							\$ 749,704	\$ 495,269
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 749,704</b>							<b>\$ 749,704</b>	<b>\$ 495,269</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 8,156,809</b>	<b>\$ 1,256,576</b>	<b>\$ 1,147,083</b>			<b>\$ 0</b>	<b>\$ 22,549,814</b>	<b>\$ 33,110,281</b>	<b>\$ 36,560,211</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 381,855	\$ 81,431	\$ 21,059					\$ 484,345	\$ 904,604
Accounts Payable - General	\$ 84,543	\$ 33,800	\$ 2,560				\$ 0	\$ 120,903	\$ 2,039,794
Due to Other Funds	\$ 0	\$ 25,784	\$ 842,356				\$ 220,901	\$ 1,089,040	\$ 974,929
Due to Other Courts									
Due to State	\$ 2,981,188							\$ 2,981,188	\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 607,341
Due to Other Governments	\$ 486,144	\$ 286,966	\$ 281,108					\$ 1,054,218	\$ 495,110
AB145 Due to Other Government Agency							\$ 3,624,648	\$ 3,624,648	\$ 1,904,887
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 695	\$ 695	\$ 1
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 3,933,730</b>	<b>\$ 427,981</b>	<b>\$ 1,147,083</b>				<b>\$ 3,846,244</b>	<b>\$ 9,355,037</b>	<b>\$ 6,926,666</b>
Civil							\$ 12,869,043	\$ 12,869,043	\$ 14,901,428
Criminal							\$ 2,420,893	\$ 2,420,893	\$ 4,965,499
Unreconciled - Civil and Criminal							\$ 1,518,504	\$ 1,518,504	\$ 1,518,504
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,719,769	\$ 1,719,769	\$ 905,152
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 18,528,209</b>	<b>\$ 18,528,209</b>	<b>\$ 22,290,583</b>
Accrued Payroll	\$ 726,302							\$ 726,302	\$ 676,384
Benefits Payable	\$ 8,925							\$ 8,925	
Deferred Compensation Payable	\$ 0							\$ 0	
Deductions Payable	\$ 1,650							\$ 1,650	
Payroll Clearing	\$ 83							\$ 83	
<b>Total Payroll Liabilities</b>	<b>\$ 736,959</b>							<b>\$ 736,959</b>	<b>\$ 676,384</b>
Revenue Collected in Advance	\$ 1,002,195	\$ 0	\$ 0			\$ 0		\$ 1,002,195	\$ 953,675
Liabilities For Deposits	\$ 54,745		\$ 0				\$ 123,986	\$ 178,731	\$ 122,918
Jury Fees - Non-Interest							\$ 46,119	\$ 46,119	\$ 55,369
Fees - Partial Payment & Overpayment							\$ 5,255	\$ 5,255	\$ 4,595
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,056,940</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 175,361</b>	<b>\$ 1,232,301</b>	<b>\$ 1,136,557</b>
<b>Total Liabilities</b>	<b>\$ 5,727,629</b>	<b>\$ 427,981</b>	<b>\$ 1,147,083</b>			<b>\$ 0</b>	<b>\$ 22,549,814</b>	<b>\$ 29,852,506</b>	<b>\$ 31,030,190</b>
<b>Total Fund Balance</b>	<b>\$ 2,429,179</b>	<b>\$ 828,596</b>	<b>\$ 0</b>			<b>\$ 0</b>		<b>\$ 3,257,775</b>	<b>\$ 5,530,021</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 8,156,809</b>	<b>\$ 1,256,576</b>	<b>\$ 1,147,083</b>			<b>\$ 0</b>	<b>\$ 22,549,814</b>	<b>\$ 33,110,281</b>	<b>\$ 36,560,211</b>

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 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									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 40,725,658	\$ 266,106					\$ 40,991,764	\$ 43,063,167	\$ 44,583,403	\$ 51,404,029	
Improvement and Modernization Fund	\$ 97,134						\$ 97,134	\$ 134,664	\$ 260,550	\$ 260,550	
Judges' Compensation (0150019)	\$ 243,955						\$ 243,955	\$ 266,000	\$ 254,496	\$ 262,000	
Court Interpreter (0150037)	\$ 3,738,536						\$ 3,738,536	\$ 3,334,692	\$ 3,096,983		
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,915,599						\$ 1,915,599	\$ 1,741,414	\$ 1,683,703	\$ 2,023,208	
Other Miscellaneous	\$ 2,411,112	\$ 1,418,765					\$ 3,829,877	\$ 3,396,874	\$ 3,437,459		
	\$ 49,131,993	\$ 1,684,870					\$ 50,816,864	\$ 51,936,811	\$ 53,316,594	\$ 53,949,786	
Grants											
AB 1058 Commissioner/Facilitator			\$ 656,667				\$ 656,667	\$ 838,747	\$ 611,526	\$ 742,818	
Other Judicial Council Grants			\$ 1,171,144				\$ 1,171,144	\$ 2,984,829	\$ 59,662	\$ 64,013	
Non-Judicial Council Grants	\$ 0		\$ 678,582				\$ 678,582	\$ 792,095	\$ 478,533	\$ 568,194	
	\$ 0		\$ 2,506,393				\$ 2,506,393	\$ 4,615,671	\$ 1,149,720	\$ 1,375,025	
Other Financing Sources											
Interest Income	\$ 943,937	\$ 91,595					\$ 1,035,532	\$ 700,727	\$ 936,386	\$ 325,000	
Investment Income											
Donations											
Local Fees	\$ 69,192	\$ 303,650					\$ 372,842	\$ 408,000	\$ 409,327	\$ 454,200	
Non-Fee Revenues										\$ 15,840	
Enhanced Collections		\$ 431,366					\$ 431,366	\$ 749,750	\$ 839,321	\$ 60,000	
Escheatment									\$ 118,823	\$ 115,000	
Prior Year Revenue	\$ 1,254,645		\$ 147,609				\$ 1,402,254		\$ (325,353)		
County Program - Restricted		\$ 132,435					\$ 132,435	\$ 114,500	\$ 116,355	\$ 111,500	
Reimbursement Other	\$ 982,886						\$ 982,886	\$ 962,783	\$ 870,475	\$ 654,500	
Sale of Fixed Assets											
Other Miscellaneous	\$ 8,821						\$ 8,821	\$ 8,900	\$ 9,287	\$ 100,758	
	\$ 3,259,481	\$ 959,046	\$ 147,609				\$ 4,366,136	\$ 2,944,661	\$ 2,974,621	\$ 1,836,798	
Total Revenues	\$ 52,391,475	\$ 2,643,916	\$ 2,654,002				\$ 57,689,393	\$ 59,497,142	\$ 57,440,936	\$ 57,161,609	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 28,282,571	\$ 348,611	\$ 717,255				\$ 29,348,437	\$ 29,526,415	\$ 26,738,170	\$ 26,159,677	
Temp Help	\$ 214,944		\$ 7,704				\$ 222,648		\$ 453,215		
Overtime	\$ 56,456						\$ 56,456	\$ 100,000	\$ 54,481	\$ 100,000	
Staff Benefits	\$ 17,546,927	\$ 53,663	\$ 533,289				\$ 18,133,879	\$ 17,793,433	\$ 17,027,275	\$ 19,573,310	
	\$ 46,100,898	\$ 402,273	\$ 1,258,248				\$ 47,761,420	\$ 47,419,847	\$ 44,273,140	\$ 45,832,987	
Operating Expenses and Equipment											
General Expense	\$ 1,079,058		\$ 32,520				\$ 1,111,579	\$ 1,283,367	\$ 1,291,273	\$ 1,489,093	
Printing	\$ 35,084						\$ 35,084	\$ 37,955	\$ 41,341	\$ 82,295	
Telecommunications	\$ 224,794						\$ 224,794	\$ 292,165	\$ 388,355	\$ 433,452	
Postage	\$ 174,624						\$ 174,624	\$ 202,492	\$ 178,753	\$ 186,642	
Insurance	\$ 16,590						\$ 16,590	\$ 17,320	\$ 14,298	\$ 17,320	
In-State Travel	\$ 42,124		\$ 31,612				\$ 73,736	\$ 68,455	\$ 44,594	\$ 78,943	
Out-of-State Travel	\$ 4,393		\$ 0				\$ 4,393		\$ 5,695		
Training	\$ 11,791						\$ 11,791	\$ 22,820	\$ 16,013	\$ 16,370	
Security Services											
Facility Operations	\$ 63,154						\$ 63,154	\$ 107,430	\$ 122,428	\$ 169,060	
Utilities											
Contracted Services	\$ 4,515,695	\$ 1,600,680	\$ 1,090,618				\$ 7,206,994	\$ 9,234,728	\$ 6,710,492	\$ 7,160,091	
Consulting and Professional Services	\$ 1,225,081	\$ 257,903					\$ 1,482,984	\$ 1,550,760	\$ 1,547,264	\$ 1,648,600	
Information Technology	\$ 691,294	\$ 346,041	\$ 4,047				\$ 1,041,382	\$ 1,101,153	\$ 968,146	\$ 1,150,666	
Major Equipment	\$ 264,231						\$ 264,231	\$ 245,000	\$ 197,033	\$ 210,000	
Other Items of Expense	\$ 8,384						\$ 8,384	\$ 8,700	\$ 5,004	\$ 8,400	
	\$ 8,356,298	\$ 2,204,624	\$ 1,158,798				\$ 11,719,719	\$ 14,172,345	\$ 11,530,689	\$ 12,650,932	
Special Items of Expense											
Grand Jury	\$ 600						\$ 600	\$ 2,000	\$ 575	\$ 2,000	
Jury Costs	\$ 344,283						\$ 344,283	\$ 261,400	\$ 240,431	\$ 210,300	
Judgements, Settlements and Claims											
Debt Service											
Other										\$ 300	
Capital Costs											
Internal Cost Recovery	\$ (273,810)	\$ 35,618	\$ 238,192				\$ 0	\$ 75,893	\$ 0		
Prior Year Expense Adjustment	\$ (42,097)	\$ 52,219	\$ 125,496				\$ 135,618		\$ 381,810		
	\$ 28,976	\$ 87,837	\$ 363,688				\$ 480,501	\$ 339,293	\$ 622,816	\$ 212,600	
Total Expenditures	\$ 54,486,172	\$ 2,694,734	\$ 2,780,734				\$ 59,961,640	\$ 61,931,485	\$ 56,426,646	\$ 58,696,519	
Excess (Deficit) of Revenues Over Expenditures	\$ (2,094,697)	\$ (50,818)	\$ (126,732)				\$ (2,272,246)	\$ (2,434,343)	\$ 1,014,291	\$ (1,534,909)	
Operating Transfers In (Out)	\$ 248,493	\$ (375,225)	\$ 126,732				\$ 0	\$ 0	\$ 0		
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)	\$ 2,429,179	\$ 828,596	\$ 0			\$ 0	\$ 3,257,775	\$ 3,095,678	\$ 5,530,021	\$ 2,980,821	

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

For the month ended June

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 18,416,866	\$ 1,446,585				\$ 101,460	\$ 19,964,911	\$ 20,666,657	\$ 18,942,517	\$ 19,410,235
Traffic & Other Infractions	\$ 1,354,884	\$ 448,264					\$ 1,803,148	\$ 1,969,546	\$ 1,812,332	\$ 1,966,765
Other Criminal Cases	\$ 2,995,111	\$ 6,263					\$ 3,001,375	\$ 3,648,518	\$ 3,154,807	\$ 3,594,179
Civil	\$ 4,542,147	\$ 203,568				\$ 21,667	\$ 4,767,382	\$ 4,454,171	\$ 4,398,946	\$ 5,070,904
Family & Children Services	\$ 3,361,760	\$ 220,695				\$ 8,560	\$ 3,591,015	\$ 3,316,503	\$ 3,222,380	\$ 3,787,620
Probate, Guardianship & Mental Health Services	\$ 1,796,894	\$ 13,833				\$ 29	\$ 1,810,756	\$ 1,332,843	\$ 1,744,102	\$ 1,798,362
Juvenile Dependency Services	\$ 283,736	\$ 774,206					\$ 1,057,943	\$ 640,042	\$ 784,666	\$ 620,746
Juvenile Delinquency Services	\$ 276,556						\$ 276,556		\$ 663,470	
Other Court Operations										
Court Interpreters	\$ 1,380,880	\$ 2,307,148				\$ 2,649	\$ 3,690,677	\$ 4,109,849	\$ 3,213,989	\$ 3,527,236
Jury Services	\$ 813,588	\$ 174,297	\$ 344,283			\$ 228	\$ 1,332,395	\$ 1,099,317	\$ 1,171,435	\$ 994,859
Security		\$ 471,309					\$ 471,309		\$ 468,307	
Trial Court Operations Program	\$ 35,222,423	\$ 6,066,169	\$ 344,283			\$ 134,592	\$ 41,767,467	\$ 41,237,445	\$ 39,576,951	\$ 40,770,905
Enhanced Collections	\$ 103,352	\$ 328,116					\$ 431,468		\$ 838,821	
Other Non-Court Operations			\$ 600				\$ 600		\$ 575	
Non-Court Operations Program	\$ 103,352	\$ 328,116	\$ 600				\$ 432,068		\$ 839,396	
Executive Office	\$ 5,229,885	\$ 1,918,936			\$ 0	\$ 1,793	\$ 7,150,615	\$ 8,810,105	\$ 5,806,078	\$ 4,960,150
Fiscal Services	\$ 2,175,461	\$ 64,185				\$ (21,705)	\$ 2,217,941	\$ 3,024,813	\$ 2,411,157	\$ 3,894,454
Human Resources	\$ 1,238,021	\$ 628,943				\$ 1,254	\$ 1,868,218	\$ 1,620,612	\$ 1,519,511	\$ 1,356,462
Business & Facilities Services	\$ 828,906	\$ 599,076				\$ 16,505	\$ 1,444,487	\$ 2,342,381	\$ 1,384,547	\$ 2,374,755
Information Technology	\$ 2,963,371	\$ 2,114,294				\$ 3,179	\$ 5,080,844	\$ 4,896,130	\$ 4,889,007	\$ 5,339,793
Court Administration Program	\$ 12,435,644	\$ 5,325,434			\$ 0	\$ 1,026	\$ 17,762,104	\$ 20,694,040	\$ 16,010,299	\$ 17,925,614
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 47,761,420	\$ 11,719,719	\$ 344,883		\$ 0	\$ 135,618	\$ 59,961,640	\$ 61,931,485	\$ 56,426,646	\$ 58,696,519