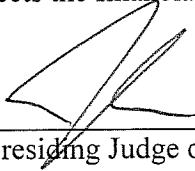


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

<sup>20</sup>  
02/18/2015

\_\_\_\_\_  
Date

San Mateo

\_\_\_\_\_  
Court

2014-2015 Quarter 2

\_\_\_\_\_  
Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court

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Fiscal Year and Ending Quarter

### FOOTNOTES

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

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

<sup>1</sup> 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 2014/15										
	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							
<b>ASSETS</b>										
Operations	\$ (3,141,167)	\$ 2,236,264	\$ (339,287)				\$ 0	\$ 334,614	\$ (909,576)	\$ 6,448,370
Payroll										
Jury										
Revolving	\$ 0								\$ 0	\$ 0
Other										
Distribution								\$ 184,147	\$ 184,147	\$ 198,820
Civil Filing Fees								\$ 0	\$ 0	\$ 0
Trust								\$ (160,927)	\$ (160,927)	\$ (480,287)
Credit Card										
Cash on Hand	\$ 5,170								\$ 5,170	\$ 5,170
Cash with County	\$ 1,380,000							\$ 0	\$ 1,380,000	\$ 418,755
Cash Outside of the AOC										
<b>Total Cash</b>	<b>\$ (1,755,997)</b>	<b>\$ 2,236,264</b>	<b>\$ (339,287)</b>				<b>\$ 0</b>	<b>\$ 357,833</b>	<b>\$ 498,813</b>	<b>\$ 6,590,828</b>
Short Term Investment	\$ 11,466,296							\$ 18,311,561	\$ 29,777,857	\$ 16,557,774
Investment in Financial Institution										\$ 1,500,317
<b>Total Investments</b>	<b>\$ 11,466,296</b>							<b>\$ 18,311,561</b>	<b>\$ 29,777,857</b>	<b>\$ 18,058,091</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0	\$ 844
Accounts Receivable - General										
Dishonored Checks										
Due From Employee										
Civil Jury Fees	\$ 0								\$ 0	\$ 0
Trust										
Due From Other Funds	\$ 0							\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 104,904	\$ 0					\$ 0		\$ 104,904	\$ 36,045
Due From Other Courts									\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 337,123						\$ 337,123	\$ 316,857
Trust Due To/From								\$ 313,183	\$ 313,183	\$ 302,453
Distribution Due To/From								\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									\$ 0	\$ 0
General Due To/From	\$ 3,618								\$ 3,618	\$ 2,727
<b>Total Receivables</b>	<b>\$ 108,521</b>	<b>\$ 0</b>	<b>\$ 337,123</b>				<b>\$ 0</b>	<b>\$ 313,183</b>	<b>\$ 758,828</b>	<b>\$ 658,926</b>
Prepaid Expenses - General										
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>										
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 9,818,820</b>	<b>\$ 2,236,264</b>	<b>\$ (2,164)</b>				<b>\$ 0</b>	<b>\$ 18,982,578</b>	<b>\$ 31,035,498</b>	<b>\$ 25,307,845</b>
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 0	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Payable - General	\$ 2,925	\$ 0	\$ 0				\$ 0	\$ 0	\$ 2,925	\$ 2,737
Due to Other Funds	\$ 0	\$ 0	\$ 0					\$ 316,801	\$ 316,801	\$ 305,180
Due to Other Courts										
Due to State										
TC145 Liability								\$ 768,303	\$ 768,303	\$ 773,587
Due to Other Governments	\$ 0	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency								\$ 3,138,824	\$ 3,138,824	\$ 3,117,304
Due to Other Public Agencies										
Sales and Use Tax	\$ 559								\$ 559	\$ 1
Interest								\$ (1,060)	\$ (1,060)	\$ 1,007
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0								\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 3,484</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 4,226,867</b>	<b>\$ 4,226,350</b>	<b>\$ 4,199,816</b>
Civil								\$ 11,222,080	\$ 11,222,080	\$ 3,750,361
Criminal								\$ 1,504,512	\$ 1,504,512	\$ 1,917,350
Unreconciled - Civil and Criminal								\$ 1,518,612	\$ 1,518,612	\$ 1,518,502
Trust Held Outside of the AOC								\$ 0	\$ 0	\$ 0
Trust Interest Payable								\$ 113,802	\$ 113,802	\$ 102,051
Miscellaneous Trust										
<b>Total Trust Deposits</b>								<b>\$ 14,359,005</b>	<b>\$ 14,359,005</b>	<b>\$ 7,288,265</b>
Accrued Payroll	\$ 0								\$ 0	\$ 0
Benefits Payable										\$ 1,500,317
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing	\$ 0								\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>								<b>\$ 0</b>	<b>\$ 1,500,317</b>
Revenue Collected in Advance							\$ 0		\$ 0	\$ 0
Liabilities For Deposits	\$ 60,763							\$ 23,030	\$ 83,793	\$ 50,543
Jury Fees - Non-Interest								\$ 373,865	\$ 373,865	\$ 485,348
Fees - Partial Payment & Overpayment								\$ 3,811	\$ 3,811	\$ 11,848
Uncleared Collections	\$ 9							\$ 0	\$ 9	\$ 0
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 60,773</b>						<b>\$ 0</b>	<b>\$ 400,706</b>	<b>\$ 461,479</b>	<b>\$ 547,740</b>
<b>Total Liabilities</b>	<b>\$ 64,256</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 18,982,578</b>	<b>\$ 19,046,834</b>	<b>\$ 13,536,137</b>
<b>Total Fund Balance</b>	<b>\$ 9,754,564</b>	<b>\$ 2,236,264</b>	<b>\$ (2,164)</b>				<b>\$ 0</b>		<b>\$ 11,988,664</b>	<b>\$ 11,771,708</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 9,818,820</b>	<b>\$ 2,236,264</b>	<b>\$ (2,164)</b>				<b>\$ 0</b>	<b>\$ 18,982,578</b>	<b>\$ 31,035,498</b>	<b>\$ 25,307,845</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 December											
Fiscal Year 2014/15											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2013/14		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 20,812,995	\$ 166,961					\$ 20,979,956	\$ 32,179,354	\$ 19,918,157	\$ 30,590,445	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 97,400	\$ (1)	\$ 107,978	
Judges' Compensation (45.25)	\$ 123,498						\$ 123,498	\$ 247,000	\$ 126,073	\$ 256,500	
Court Interpreter (45.45)	\$ 838,838						\$ 838,838	\$ 1,774,552	\$ 739,348	\$ 1,528,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 285,488						\$ 285,488	\$ 753,383	\$ 260,249	\$ 691,383	
Other Miscellaneous	\$ 2,411,112						\$ 2,411,112	\$ 2,411,112	\$ 2,411,112	\$ 2,411,112	
	\$ 24,471,931	\$ 166,961					\$ 24,638,892	\$ 37,462,801	\$ 23,454,938	\$ 35,585,418	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 337,123				\$ 337,123	\$ 693,883	\$ 242,018	\$ 693,883	
Other AOC Grants								\$ 24,000	\$ 18,513	\$ 45,513	
Non-AOC Grants											
			\$ 337,123				\$ 337,123	\$ 717,883	\$ 260,531	\$ 739,396	
<b>Other Financing Sources</b>											
Interest Income	\$ 14,329	\$ 1,303					\$ 15,632	\$ 42,700	\$ 13,325	\$ 50,000	
Investment Income											
Donations											
Local Fees	\$ 130,995	\$ 236,854					\$ 367,849	\$ 781,900	\$ 325,314	\$ 740,130	
Non-Fee Revenues	\$ 4,865						\$ 4,865	\$ 9,500	\$ 3,168	\$ 11,000	
Enhanced Collections											
Escheatment	\$ 6,528						\$ 6,528				
Prior Year Revenue	\$ (21,392)		\$ 0				\$ (21,393)		\$ 1,939		
County Program - Restricted	\$ 10,200	\$ 64,925					\$ 75,125	\$ 185,400	\$ 84,644	\$ 177,300	
Reimbursement Other	\$ 107,429						\$ 107,429	\$ 45,000	\$ 7,832	\$ 84,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,219						\$ 4,219	\$ 10,000	\$ 4,555	\$ 10,000	
	\$ 257,173	\$ 303,081	\$ 0				\$ 560,254	\$ 1,074,500	\$ 440,777	\$ 1,072,430	
<b>Total Revenues</b>	<b>\$ 24,729,104</b>	<b>\$ 470,042</b>	<b>\$ 337,123</b>				<b>\$ 25,536,270</b>	<b>\$ 39,255,184</b>	<b>\$ 24,156,246</b>	<b>\$ 37,397,244</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 8,609,497		\$ 142,960				\$ 8,752,456	\$ 18,872,859	\$ 9,063,240	\$ 18,199,653	
Temp Help	\$ 87,152						\$ 87,152	\$ 42,327	\$ 21,508		
Overtime	\$ 8,349						\$ 8,349		\$ 13,531		
Staff Benefits	\$ 5,545,289		\$ 133,150				\$ 5,678,439	\$ 12,871,369	\$ 5,671,007	\$ 12,632,880	
	\$ 14,250,287		\$ 276,110				\$ 14,526,397	\$ 31,786,555	\$ 14,769,286	\$ 30,832,533	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 253,262	\$ 27,802	\$ 2,636				\$ 283,700	\$ 731,097	\$ 229,646	\$ 748,928	
Printing	\$ 28,016						\$ 28,016	\$ 132,160	\$ 37,085	\$ 172,775	
Telecommunications	\$ 124,441						\$ 124,441	\$ 232,195	\$ 180,757	\$ 318,620	
Postage	\$ 115,949						\$ 115,949	\$ 233,632	\$ 115,670	\$ 280,055	
Insurance	\$ 8,721						\$ 8,721	\$ 8,480	\$ 8,452	\$ 9,500	
In-State Travel	\$ 20,948		\$ 2,243				\$ 23,190	\$ 48,133	\$ 13,505	\$ 36,044	
Out-of-State Travel											
Training	\$ 3,355		\$ 393				\$ 3,748	\$ 23,155	\$ 3,328	\$ 15,225	
Security Services	\$ 444,229						\$ 444,229	\$ 448,542	\$ 702	\$ 446,402	
Facility Operations	\$ 172,406						\$ 172,406	\$ 359,309	\$ 247,561	\$ 509,730	
Utilities	\$ 2,937						\$ 2,937	\$ 5,900	\$ 2,227	\$ 5,850	
Contracted Services	\$ 955,531	\$ 163,549	\$ 2,684				\$ 1,121,764	\$ 2,975,510	\$ 783,665	\$ 1,951,755	
Consulting and Professional Services	\$ 404,048	\$ 10,614					\$ 414,662	\$ 1,333,977	\$ 326,522	\$ 2,232,206	
Information Technology	\$ 812,829	\$ 12,000					\$ 824,829	\$ 3,002,812	\$ 469,561	\$ 1,698,120	
Major Equipment	\$ 84,757						\$ 84,757	\$ 235,000	\$ 18,055	\$ 132,000	
Other Items of Expense	\$ 2,158						\$ 2,158	\$ 4,750	\$ 2,422	\$ 17,223	
	\$ 3,433,585	\$ 213,965	\$ 7,955				\$ 3,655,506	\$ 9,774,647	\$ 2,439,158	\$ 8,574,443	
<b>Special Items of Expense</b>											
Grand Jury	\$ 826						\$ 826	\$ 2,000	\$ 760	\$ 2,000	
Jury Costs	\$ 119,719						\$ 119,719	\$ 310,000	\$ 147,317	\$ 287,000	
Judgements, Settlements and Claims											
Debt Service											
Other									\$ 810,000	\$ 1,380,000	
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (55,222)		\$ 55,222				\$ 0		\$ 0	\$ 0	
<b>Prior Year Expense Adjustment</b>											
	\$ 65,324		\$ 55,222				\$ 120,546	\$ 312,000	\$ 958,077	\$ 1,669,000	
<b>Total Expenditures</b>	<b>\$ 17,749,196</b>	<b>\$ 213,965</b>	<b>\$ 339,287</b>				<b>\$ 18,302,449</b>	<b>\$ 41,873,202</b>	<b>\$ 18,166,521</b>	<b>\$ 41,075,976</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ 6,979,908	\$ 256,077	\$ (2,164)				\$ 7,233,821	\$ (2,618,018)	\$ 5,989,725	\$ (3,678,732)	
<b>Operating Transfers In (Out)</b>	\$ 0		\$ 0				\$ 0	\$ 0		\$ 0	
<b>Fund Balance (Deficit)</b>											
Beginning Balance (Deficit)	\$ 2,774,656	\$ 1,980,187	\$ 0			\$ 0	\$ 4,754,843	\$ 4,754,843	\$ 5,781,983	\$ 5,781,983	
Ending Balance (Deficit)	\$ 9,754,564	\$ 2,236,264	\$ (2,164)			\$ 0	\$ 11,988,664	\$ 2,136,825	\$ 11,771,708	\$ 2,103,251	

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

For the month ended December										
Fiscal Year 2014/15								2013/14		
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 5,843,405	\$ 323,568					\$ 6,166,973	\$ 11,871,993	\$ 6,229,035	\$ 11,753,916
Traffic & Other Infractions	\$ 602,121	\$ 186,244					\$ 788,365	\$ 2,141,066	\$ 877,797	\$ 1,971,293
Other Criminal Cases	\$ 1,206,747	\$ 80,194					\$ 1,286,941	\$ 3,276,583	\$ 1,289,717	\$ 3,628,552
Civil	\$ 1,588,816	\$ 417,479					\$ 2,006,294	\$ 4,963,721	\$ 1,633,119	\$ 3,166,714
Family & Children Services	\$ 973,045	\$ 101,839					\$ 1,074,884	\$ 2,838,996	\$ 1,186,630	\$ 2,835,653
Probate, Guardianship & Mental Health Services	\$ 641,253	\$ 9,349					\$ 650,602	\$ 1,554,240	\$ 625,875	\$ 1,448,329
Juvenile Dependency Services	\$ 0	\$ 204,516					\$ 204,516	\$ 454,240	\$ 126,218	\$ 673,030
Juvenile Delinquency Services	\$ 151,315	\$ 10,175					\$ 161,489	\$ 348,369	\$ 161,611	\$ 349,401
Other Court Operations	\$ 216,511	\$ 158					\$ 216,669	\$ 232,597	\$ 194,910	\$ 404,603
Court Interpreters	\$ 653,173	\$ 136,937					\$ 790,109	\$ 1,884,407	\$ 761,206	\$ 1,832,226
Jury Services	\$ 176,082	\$ 75,836	\$ 119,719				\$ 371,638	\$ 958,011	\$ 421,589	\$ 966,529
Security		\$ 443,402					\$ 443,402		\$ 1,191	\$ 443,042
<b>Trial Court Operations Program</b>	<b>\$ 12,052,467</b>	<b>\$ 1,989,696</b>	<b>\$ 119,719</b>				<b>\$ 14,161,883</b>	<b>\$ 30,524,223</b>	<b>\$ 13,508,897</b>	<b>\$ 29,473,288</b>
Enhanced Collections		\$ 309					\$ 309		\$ 1,375	
Other Non-Court Operations			\$ 826				\$ 826		\$ 760	
<b>Non-Court Operations Program</b>		<b>\$ 309</b>	<b>\$ 826</b>				<b>\$ 1,135</b>		<b>\$ 2,135</b>	
Executive Office	\$ 747,845	\$ 126,282					\$ 874,127	\$ 1,939,066	\$ 1,776,856	\$ 3,440,839
Fiscal Services	\$ 678,065	\$ 6,460					\$ 684,525	\$ 1,554,005	\$ 657,731	\$ 1,509,031
Human Resources	\$ 106,016	\$ 144,908					\$ 250,924	\$ 411,631	\$ 278,771	\$ 332,581
Business & Facilities Services	\$ 232,887	\$ 224,796			\$ 0		\$ 457,683	\$ 1,538,655	\$ 471,753	\$ 1,201,588
Information Technology	\$ 709,117	\$ 1,163,055					\$ 1,872,172	\$ 5,905,622	\$ 1,470,379	\$ 5,118,649
<b>Court Administration Program</b>	<b>\$ 2,473,930</b>	<b>\$ 1,665,501</b>			<b>\$ 0</b>		<b>\$ 4,139,431</b>	<b>\$ 11,348,979</b>	<b>\$ 4,655,490</b>	<b>\$ 11,602,688</b>
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 14,526,397</b>	<b>\$ 3,655,506</b>	<b>\$ 120,546</b>		<b>\$ 0</b>		<b>\$ 18,302,449</b>	<b>\$ 41,873,202</b>	<b>\$ 18,166,521</b>	<b>\$ 41,075,976</b>