

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

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) ¹ Optional	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 2024/25

2023/24

	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	\$ (1,028,694)	\$ 1,754,078	\$ (980,647)			\$ 0	\$ 133,006	\$ (122,256)	\$ (350,706)
Payroll	\$ (1,664)							\$ (1,664)	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 0
Other									
Distribution							\$ 241,886	\$ 241,886	\$ 279,078
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (742,458)	\$ (742,458)	\$ (1,731,504)
Credit Card									
Cash on Hand	\$ 1,650							\$ 1,650	\$ 1,650
Cash with County	\$ (6,900,000)						\$ 0	\$ (6,900,000)	\$ 1,910,000
Cash Outside of the JCC									
Cash Held with the JCC	\$ 436							\$ 436	\$ 0
Cash Equivalents	\$ 7,465,614						\$ 22,985,256	\$ 30,450,869	\$ 33,817,180
Total Cash and Cash Equivalents	\$ (452,658)	\$ 1,754,078	\$ (980,647)			\$ 0	\$ 22,617,690	\$ 22,938,463	\$ 33,925,698
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust							\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 3,841	\$ 0	\$ 0					\$ 3,841	\$ 29,688
Due From Other Courts						\$ 0		\$ 0	\$ 0
Due From State	\$ (40)	\$ 0	\$ 0					\$ (40)	\$ 145,247
Trust Due To/From							\$ 193,251	\$ 193,251	\$ 238,472
Distribution Due To/From							\$ 234	\$ 234	\$ 1,850
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 3,801	\$ 0	\$ 0			\$ 0	\$ 193,485	\$ 197,286	\$ 415,258
Prepaid Expenses - General	\$ 6,437,544							\$ 6,437,544	\$ 6,245,936
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 6,437,544							\$ 6,437,544	\$ 6,245,936
Other Assets									
Total Other Assets									
Total Assets	\$ 5,988,687	\$ 1,754,078	\$ (980,647)			\$ 0	\$ 22,811,175	\$ 29,573,293	\$ 40,586,892
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 23,922	\$ 1,568	\$ 0				\$ 47,384	\$ 72,874	\$ 585,563
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 213,887	\$ 213,887	\$ 240,322
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 4,080,720	\$ 4,080,720	\$ 2,308,139
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 93,848	\$ 93,848	\$ 101,106
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 23,922	\$ 1,568	\$ 0				\$ 4,435,840	\$ 4,461,329	\$ 3,235,129
Civil							\$ 12,072,255	\$ 12,072,255	\$ 15,054,334
Criminal							\$ 2,710,376	\$ 2,710,376	\$ 2,310,886
Unreconciled - Civil and Criminal							\$ 1,518,504	\$ 1,518,504	\$ 1,518,504
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,839,444	\$ 1,839,444	\$ 1,068,274
Miscellaneous Trust									
Total Trust Deposits							\$ 18,140,580	\$ 18,140,580	\$ 19,951,999
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 16,175							\$ 16,175	\$ 0
Deferred Compensation Payable	\$ (377)							\$ (377)	\$ 0
Deductions Payable	\$ (6,898,645)							\$ (6,898,645)	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (6,882,846)							\$ (6,882,846)	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Liabilities For Deposits	\$ 58,624		\$ 0				\$ 182,781	\$ 241,405	\$ 130,230
Jury Fees - Non-Interest							\$ 46,763	\$ 46,763	\$ 60,634
Fees - Partial Payment & Overpayment							\$ 5,211	\$ 5,211	\$ 5,153
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 58,624	\$ 0	\$ 0			\$ 0	\$ 234,755	\$ 293,379	\$ 196,017
Total Liabilities	\$ (6,800,301)	\$ 1,568	\$ 0			\$ 0	\$ 22,811,175	\$ 16,012,442	\$ 23,383,145
Total Fund Balance	\$ 12,788,988	\$ 1,752,511	\$ (980,647)			\$ 0		\$ 13,560,852	\$ 17,203,747
Total Liabilities and Fund Balance	\$ 5,988,687	\$ 1,754,078	\$ (980,647)			\$ 0	\$ 22,811,175	\$ 29,573,293	\$ 40,586,892

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 2024/25								2023/24		
	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	\$ 19,053,850	\$ 35,245					\$ 19,089,095	\$ 42,798,186	\$ 19,770,061	\$ 43,063,167	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 120,034		\$ 134,664	
Judges' Compensation (0150019)	\$ 66,501						\$ 66,501	\$ 266,000	\$ 66,501	\$ 266,000	
Court Interpreter (0150037)	\$ 778,336						\$ 778,336	\$ 4,073,730	\$ 1,087,174	\$ 3,334,692	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 324,595						\$ 324,595	\$ 1,707,415	\$ 542,608	\$ 1,741,414	
Other Miscellaneous		\$ 996,136					\$ 996,136	\$ 3,396,874	\$ 1,385,762	\$ 3,396,874	
	\$ 20,223,282	\$ 1,031,381					\$ 21,254,662	\$ 52,362,238	\$ 22,852,106	\$ 51,936,811	
Grants											
AB 1058 Commissioner/Facilitator			\$ (267,900)				\$ (267,900)			\$ 838,747	
Other Judicial Council Grants			\$ (381,311)				\$ (381,311)		\$ (13,467)	\$ 2,984,829	
Non-Judicial Council Grants			\$ (69,656)				\$ (69,656)		\$ 11,522	\$ 792,095	
			\$ (718,867)				\$ (718,867)		\$ (1,944)	\$ 4,615,671	
Other Financing Sources											
Interest Income	\$ 128,347	\$ 0					\$ 128,347	\$ 767,896	\$ 136,533	\$ 700,727	
Investment Income											
Donations											
Local Fees	\$ 9,015	\$ 33,420					\$ 42,435	\$ 408,000	\$ 72,190	\$ 408,000	
Non-Fee Revenues											
Enhanced Collections		\$ 28,535					\$ 28,535	\$ 453,000	\$ 122,570	\$ 749,750	
Escheatment											
Prior Year Revenue	\$ 1,123,894						\$ 1,123,894	\$ 1,218,813	\$ 998,809		
County Program - Restricted		\$ 12,598					\$ 12,598	\$ 114,500	\$ 10,418	\$ 114,500	
Reimbursement Other	\$ 63,404						\$ 63,404	\$ 705,683	\$ 76,206	\$ 962,783	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,627						\$ 2,627	\$ 8,900	\$ 2,981	\$ 8,900	
	\$ 1,327,287	\$ 74,553					\$ 1,401,840	\$ 3,676,792	\$ 1,419,708	\$ 2,944,661	
Total Revenues	\$ 21,550,568	\$ 1,105,934	\$ (718,867)				\$ 21,937,635	\$ 56,039,030	\$ 24,269,869	\$ 59,497,142	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 5,848,367	\$ 22,250	\$ 125,366				\$ 5,995,984	\$ 24,777,279	\$ 6,500,376	\$ 29,526,415	
Temp Help								\$ 375,086	\$ 88,514		
Overtime	\$ 8,654						\$ 8,654	\$ 100,780	\$ 12,749	\$ 100,000	
Staff Benefits	\$ 4,151,622	\$ 13,532	\$ 87,189				\$ 4,252,343	\$ 20,308,803	\$ 3,928,008	\$ 17,793,433	
	\$ 10,008,643	\$ 35,782	\$ 212,555				\$ 10,256,980	\$ 45,561,948	\$ 10,529,647	\$ 47,419,847	
Operating Expenses and Equipment											
General Expense	\$ 242,184		\$ 2,130				\$ 244,314	\$ 1,469,051	\$ 240,805	\$ 1,283,367	
Printing	\$ 4,633						\$ 4,633	\$ 34,555	\$ 6,879	\$ 37,955	
Telecommunications	\$ 23,151						\$ 23,151	\$ 375,325	\$ 47,422	\$ 292,165	
Postage	\$ 41,500						\$ 41,500	\$ 199,120	\$ 14,426	\$ 202,492	
Insurance								\$ 12,320		\$ 17,320	
In-State Travel	\$ 4,214		\$ 4,482				\$ 8,696	\$ 26,310	\$ 7,164	\$ 68,455	
Out-of-State Travel	\$ (1,123)						\$ (1,123)		\$ 1,759		
Training	\$ 2,647						\$ 2,647	\$ 15,400	\$ 3,775	\$ 22,820	
Security Services											
Facility Operations	\$ 10,129						\$ 10,129	\$ 1,295,458	\$ 7,299	\$ 107,430	
Utilities											
Contracted Services	\$ 500,009	\$ 102,271	\$ (373)				\$ 601,907	\$ 6,581,694	\$ 1,051,826	\$ 9,234,728	
Consulting and Professional Services	\$ 27,006	\$ 2,867					\$ 29,873	\$ 1,511,128	\$ 5,087	\$ 1,550,760	
Information Technology	\$ 372,905	\$ 30,669	\$ 474				\$ 404,048	\$ 1,242,392	\$ 384,894	\$ 1,101,153	
Major Equipment								\$ 247,500	\$ 230,181	\$ 245,000	
Other Items of Expense	\$ 0						\$ 0	\$ 9,960	\$ 0	\$ 8,700	
	\$ 1,227,257	\$ 135,807	\$ 6,713				\$ 1,369,776	\$ 13,020,212	\$ 2,001,518	\$ 14,172,345	
Special Items of Expense											
Grand Jury	\$ 768						\$ 768	\$ 1,900	\$ 600	\$ 2,000	
Jury Costs	\$ 44,204	\$ 3,275					\$ 47,479	\$ 281,330	\$ 64,379	\$ 261,400	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (49,667)	\$ 7,156	\$ 42,511				\$ 0		\$ 0	\$ 75,893	
Prior Year Expense Adjustment	\$ (40,445)						\$ (40,445)	\$ (37,638)			
	\$ (45,140)	\$ 10,431	\$ 42,511				\$ 7,802	\$ 245,592	\$ 64,979	\$ 339,293	
Total Expenditures	\$ 11,190,760	\$ 182,019	\$ 261,780				\$ 11,634,558	\$ 58,827,752	\$ 12,596,143	\$ 61,931,485	
Excess (Deficit) of Revenues Over Expenditures	\$ 10,359,809	\$ 923,915	\$ (980,647)				\$ 10,303,077	\$ (2,788,722)	\$ 11,673,726	\$ (2,434,343)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,429,179	\$ 828,596	\$ 0			\$ 0	\$ 3,257,775	\$ 3,257,775	\$ 5,530,021	\$ 5,530,021	
Ending Balance (Deficit)	\$ 12,788,988	\$ 1,752,511	\$ (980,647)			\$ 0	\$ 13,560,852	\$ 469,053	\$ 17,203,747	\$ 3,095,678	

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

For the month ended September										
Fiscal Year 2024/25									2023/24	
	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	\$ 3,902,155	\$ 174,219					\$ 4,076,374	\$ 20,503,218	\$ 4,214,419	\$ 20,666,657
Traffic & Other Infractions	\$ 227,131	\$ 91,803					\$ 318,934	\$ 1,276,729	\$ 391,967	\$ 1,969,546
Other Criminal Cases	\$ 615,929	\$ 186					\$ 616,115	\$ 4,159,946	\$ 693,596	\$ 3,648,518
Civil	\$ 944,746	\$ 36,203					\$ 980,949	\$ 5,377,841	\$ 1,045,490	\$ 4,454,171
Family & Children Services	\$ 680,236	\$ 3,596				\$ (750)	\$ 683,082	\$ 3,476,875	\$ 713,898	\$ 3,316,503
Probate, Guardianship & Mental Health Services	\$ 397,986	\$ 1,471					\$ 399,457	\$ 1,779,817	\$ 401,661	\$ 1,332,843
Juvenile Dependency Services	\$ 119,165	\$ 50,006					\$ 169,171	\$ 819,376	\$ 305,106	\$ 640,042
Juvenile Delinquency Services									\$ 128,709	
Other Court Operations										
Court Interpreters	\$ 298,206	\$ 343,462					\$ 641,668	\$ 5,466,606	\$ 697,174	\$ 4,109,849
Jury Services	\$ 169,783	\$ 42,664	\$ 47,479				\$ 259,926	\$ 1,458,920	\$ 248,908	\$ 1,099,317
Security									\$ 512	
Trial Court Operations Program	\$ 7,355,337	\$ 743,611	\$ 47,479			\$ (750)	\$ 8,145,676	\$ 44,319,328	\$ 8,841,440	\$ 41,237,445
Enhanced Collections		\$ 0					\$ 0		\$ 102,526	
Other Non-Court Operations			\$ 768				\$ 768		\$ 600	
Non-Court Operations Program		\$ 0	\$ 768				\$ 768		\$ 103,126	
Executive Office	\$ 1,324,794	\$ (18,328)			\$ 0	\$ (36,107)	\$ 1,270,359	\$ 1,442,268	\$ 1,055,478	\$ 8,810,105
Fiscal Services	\$ 519,141	\$ 66,165					\$ 585,306	\$ 3,115,399	\$ 510,662	\$ 3,024,813
Human Resources	\$ 224,822	\$ 32,376					\$ 257,198	\$ 1,590,311	\$ 443,838	\$ 1,620,612
Business & Facilities Services	\$ 189,782	\$ 17,103					\$ 206,885	\$ 2,703,462	\$ 217,164	\$ 2,342,381
Information Technology	\$ 643,106	\$ 528,849				\$ (3,587)	\$ 1,168,367	\$ 5,656,984	\$ 1,424,435	\$ 4,896,130
Court Administration Program	\$ 2,901,644	\$ 626,165			\$ 0	\$ (39,694)	\$ 3,488,115	\$ 14,508,424	\$ 3,651,577	\$ 20,694,040
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 10,256,980	\$ 1,369,776	\$ 48,246		\$ 0	\$ (40,445)	\$ 11,634,558	\$ 58,827,752	\$ 12,596,143	\$ 61,931,485