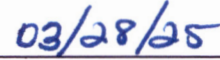


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

San Mateo

\_\_\_\_\_  
Court

2024-25 Q2

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Mateo

Court

2024-25 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT  
 Authorized/Filled Positions

San Mateo  
 \_\_\_\_\_  
 Court  
 2024-25 Q2  
 \_\_\_\_\_  
 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	276	270		

<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 December								
	Fiscal Year 2024/25								2023/24
	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						
ASSETS									
Operations	\$ (705,710)	\$ 1,712,516	\$ (1,191,146)			\$ 0	\$ 204,204	\$ 19,864	\$ 101,050
Payroll	\$ (937)							\$ (937)	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 0
Other									
Distribution							\$ 176,526	\$ 176,526	\$ 173,908
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,027,657)	\$ (1,027,657)	\$ (199,613)
Credit Card									
Cash on Hand	\$ 1,650							\$ 1,650	\$ 1,650
Cash with County	\$ (6,900,000)						\$ 0	\$ (6,900,000)	\$ 682,292
Cash Outside of the JCC									
Cash Held with the JCC	\$ 436							\$ 436	\$ 0
Cash Equivalents	\$ 8,073,636						\$ 23,561,670	\$ 31,635,306	\$ 34,413,440
Total Cash and Cash Equivalents	\$ 479,075	\$ 1,712,516	\$ (1,191,146)			\$ 0	\$ 22,914,744	\$ 23,915,188	\$ 35,172,728
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	\$ 47,509	\$ 0	\$ 0					\$ 47,509	\$ 25,787
Due From Other Courts						\$ 0		\$ 0	\$ 0
Due From State	\$ (40)	\$ 0	\$ 0					\$ (40)	\$ 429,946
Trust Due To/From							\$ 126,467	\$ 126,467	\$ 2,199,391
Distribution Due To/From							\$ 47	\$ 47	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0	\$ 0					\$ 0	\$ 25,619
Total Receivables	\$ 47,469	\$ 0	\$ 0			\$ 0	\$ 126,514	\$ 173,983	\$ 2,680,744
Prepaid Expenses - General	\$ 4,826,931							\$ 4,826,931	\$ 4,315,270
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 4,826,931							\$ 4,826,931	\$ 4,315,270
Other Assets									
Total Other Assets									
Total Assets	\$ 5,353,475	\$ 1,712,516	\$ (1,191,146)			\$ 0	\$ 23,041,258	\$ 28,916,103	\$ 42,168,742
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 15,968	\$ 39,098	\$ 0				\$ 27,044	\$ 82,110	\$ 115,428
Due to Other Funds	\$ 47	\$ 0	\$ 0				\$ 126,467	\$ 126,514	\$ 2,225,011
Due to Other Courts									
Due to State	\$ 0	\$ 573						\$ 573	\$ 0
TC145 Liability							\$ 0	\$ 0	\$ 0
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 4,209,291	\$ 4,209,291	\$ 3,094,943
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 87,177	\$ 87,177	\$ 109,337
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 16,015	\$ 39,671	\$ 0				\$ 4,449,978	\$ 4,505,664	\$ 5,544,718
Civil							\$ 11,827,213	\$ 11,827,213	\$ 16,113,465
Criminal							\$ 2,959,293	\$ 2,959,293	\$ 2,584,426
Unreconciled - Civil and Criminal							\$ 1,518,504	\$ 1,518,504	\$ 1,518,504
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 2,031,775	\$ 2,031,775	\$ 1,298,971
Miscellaneous Trust									
Total Trust Deposits							\$ 18,336,785	\$ 18,336,785	\$ 21,515,366
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 32,717							\$ 32,717	\$ 0
Deferred Compensation Payable	\$ (377)							\$ (377)	\$ 0
Deductions Payable	\$ (6,575,483)							\$ (6,575,483)	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ (6,543,142)							\$ (6,543,142)	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Liabilities For Deposits	\$ 65,850		\$ 0				\$ 199,184	\$ 265,034	\$ 139,134
Jury Fees - Non-Interest							\$ 50,099	\$ 50,099	\$ 66,988
Fees - Partial Payment & Overpayment							\$ 5,211	\$ 5,211	\$ 5,179
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 65,850	\$ 0	\$ 0			\$ 0	\$ 254,494	\$ 320,345	\$ 211,302
Total Liabilities	\$ (6,461,277)	\$ 39,671	\$ 0			\$ 0	\$ 23,041,258	\$ 16,619,651	\$ 27,271,386
Total Fund Balance	\$ 11,814,752	\$ 1,672,845	\$ (1,191,146)			\$ 0		\$ 12,296,451	\$ 14,897,356
Total Liabilities and Fund Balance	\$ 5,353,475	\$ 1,712,516	\$ (1,191,146)			\$ 0	\$ 23,041,258	\$ 28,916,103	\$ 42,168,742



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 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)
	Special Revenue			Capital Projects	Debt Service						
	General	Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 28,831,036	\$ 141,015						\$ 28,972,051	\$ 42,798,186	\$ 27,560,769	\$ 43,063,167
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 120,034		\$ 134,664
Judges' Compensation (0150019)	\$ 133,002							\$ 133,002	\$ 266,000	\$ 133,002	\$ 266,000
Court Interpreter (0150037)	\$ 954,196							\$ 954,196	\$ 4,073,730	\$ 1,857,315	\$ 3,334,692
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 598,186							\$ 598,186	\$ 1,707,415	\$ 1,047,394	\$ 1,741,414
Other Miscellaneous	\$ 2,411,112	\$ 996,136						\$ 3,407,248	\$ 3,396,874	\$ 3,796,874	\$ 3,396,874
	\$ 32,927,532	\$ 1,137,150						\$ 34,064,682	\$ 52,362,238	\$ 34,395,353	\$ 51,936,811
Grants											
AB 1058 Commissioner/Facilitator			\$ 0					\$ 0	\$ 838,747		\$ 838,747
Other Judicial Council Grants			\$ (332,236)					\$ (332,236)	\$ 2,237,605	\$ (5,593)	\$ 2,984,829
Non-Judicial Council Grants			\$ (37,400)					\$ (37,400)	\$ 792,095	\$ 132,012	\$ 792,095
			\$ (369,637)					\$ (369,637)	\$ 3,868,447	\$ 126,419	\$ 4,615,671
Other Financing Sources											
Interest Income	\$ 307,018	\$ 3,216						\$ 310,234	\$ 767,896	\$ 363,931	\$ 700,727
Investment Income											
Donations											
Local Fees	\$ 25,003	\$ 150,047						\$ 175,050	\$ 408,000	\$ 140,874	\$ 408,000
Non-Fee Revenues											
Enhanced Collections		\$ 130,663						\$ 130,663	\$ 453,000	\$ 196,227	\$ 749,750
Escheatment											
Prior Year Revenue	\$ 1,186,585							\$ 1,186,585	\$ 1,218,813	\$ 1,018,931	
County Program - Restricted		\$ 50,738						\$ 50,738	\$ 114,500	\$ 42,787	\$ 114,500
Reimbursement Other	\$ 176,923							\$ 176,923	\$ 705,683	\$ 261,496	\$ 962,783
Sale of Fixed Assets											
Other Miscellaneous	\$ 4,094							\$ 4,094	\$ 8,900	\$ 2,118	\$ 8,900
	\$ 1,699,623	\$ 334,664						\$ 2,034,287	\$ 3,676,792	\$ 2,026,364	\$ 2,944,661
Total Revenues	\$ 34,627,155	\$ 1,471,814	\$ (369,637)					\$ 35,729,332	\$ 59,907,477	\$ 36,548,137	\$ 59,497,142
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 13,663,698	\$ 62,791	\$ 315,694					\$ 14,042,183	\$ 25,941,603	\$ 14,302,766	\$ 29,526,415
Temp Help									\$ 375,086	\$ 222,648	
Overtime	\$ 28,706							\$ 28,706	\$ 100,780	\$ 31,844	\$ 100,000
Staff Benefits	\$ 8,422,912	\$ 36,595	\$ 227,463					\$ 8,686,971	\$ 20,951,756	\$ 7,986,554	\$ 17,793,433
	\$ 22,115,317	\$ 99,386	\$ 543,157					\$ 22,757,860	\$ 47,369,225	\$ 22,543,813	\$ 47,419,847
Operating Expenses and Equipment											
General Expense	\$ 468,036		\$ 4,752					\$ 472,788	\$ 1,469,051	\$ 448,139	\$ 1,283,367
Printing	\$ 14,688							\$ 14,688	\$ 34,555	\$ 16,088	\$ 37,955
Telecommunications	\$ 74,338							\$ 74,338	\$ 375,325	\$ 89,450	\$ 292,165
Postage	\$ 89,600							\$ 89,600	\$ 199,120	\$ 75,156	\$ 202,492
Insurance	\$ 19,003							\$ 19,003	\$ 12,320	\$ 16,590	\$ 17,320
In-State Travel	\$ 11,444		\$ 4,482					\$ 15,925	\$ 26,310	\$ 24,694	\$ 68,455
Out-of-State Travel	\$ (1,018)							\$ (1,018)		\$ 1,759	
Training	\$ 4,922							\$ 4,922	\$ 15,400	\$ 5,978	\$ 22,820
Security Services											
Facility Operations	\$ 21,554							\$ 21,554	\$ 1,295,458	\$ 23,201	\$ 107,430
Utilities											
Contracted Services	\$ 1,539,342	\$ 463,175	\$ 159,241					\$ 2,161,758	\$ 8,359,084	\$ 2,732,757	\$ 9,234,728
Consulting and Professional Services	\$ 117,141	\$ 5,734						\$ 122,875	\$ 1,511,128	\$ 99,327	\$ 1,550,760
Information Technology	\$ 578,722	\$ 30,669	\$ 1,186					\$ 610,577	\$ 1,246,592	\$ 610,392	\$ 1,101,153
Major Equipment	\$ 229,855							\$ 229,855	\$ 247,500	\$ 230,181	\$ 245,000
Other Items of Expense	\$ 1,945							\$ 1,945	\$ 9,960	\$ 0	\$ 8,700
	\$ 3,169,573	\$ 499,578	\$ 169,661					\$ 3,838,812	\$ 14,801,802	\$ 4,373,715	\$ 14,172,345
Special Items of Expense											
Grand Jury	\$ 768							\$ 768	\$ 1,900	\$ 600	\$ 2,000
Jury Costs	\$ 124,938	\$ 8,723						\$ 133,660	\$ 281,330	\$ 144,449	\$ 261,400
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (128,569)	\$ 19,877	\$ 108,691					\$ 0		\$ (23,645)	\$ 75,893
Prior Year Expense Adjustment	\$ (40,445)							\$ (40,445)	\$ (37,638)	\$ 141,871	
	\$ (43,308)	\$ 28,600	\$ 108,691					\$ 93,983	\$ 245,592	\$ 263,275	\$ 339,293
Total Expenditures	\$ 25,241,582	\$ 627,564	\$ 821,509					\$ 26,690,655	\$ 62,416,619	\$ 27,180,802	\$ 61,931,485
Excess (Deficit) of Revenues Over Expenditures	\$ 9,385,573	\$ 844,250	\$ (1,191,146)					\$ 9,038,676	\$ (2,509,142)	\$ 9,367,335	\$ (2,434,343)
Operating Transfers In (Out)									\$ 0		\$ 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)	\$ 11,814,752	\$ 1,672,845	\$ (1,191,146)			\$ 0		\$ 12,296,451	\$ 748,633	\$ 14,897,356	\$ 3,095,678

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

For the month ended December										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 8,988,550	\$ 455,977					\$ 9,444,527	\$ 20,606,604	\$ 9,421,626	\$ 20,666,657
Traffic & Other Infractions	\$ 536,238	\$ 225,378					\$ 761,616	\$ 1,276,729	\$ 815,834	\$ 1,969,546
Other Criminal Cases	\$ 1,319,429	\$ 457					\$ 1,319,886	\$ 4,159,946	\$ 1,462,252	\$ 3,648,518
Civil	\$ 2,113,613	\$ 40,794					\$ 2,154,408	\$ 5,377,841	\$ 2,275,335	\$ 4,454,171
Family & Children Services	\$ 1,551,238	\$ 40,779				\$ (750)	\$ 1,591,266	\$ 3,547,075	\$ 1,581,083	\$ 3,316,503
Probate, Guardianship & Mental Health Services	\$ 899,545	\$ 3,391					\$ 902,936	\$ 1,779,817	\$ 890,152	\$ 1,332,843
Juvenile Dependency Services	\$ 271,775	\$ 201,158					\$ 472,933	\$ 819,376	\$ 483,825	\$ 640,042
Juvenile Delinquency Services									\$ 276,556	
Other Court Operations										
Court Interpreters	\$ 696,565	\$ 871,408					\$ 1,567,973	\$ 5,466,606	\$ 1,713,217	\$ 4,109,849
Jury Services	\$ 363,496	\$ 87,558	\$ 133,660				\$ 584,714	\$ 1,458,920	\$ 611,210	\$ 1,099,317
Security									\$ 512	
Trial Court Operations Program	\$ 16,740,450	\$ 1,926,898	\$ 133,660			\$ (750)	\$ 18,800,258	\$ 44,492,914	\$ 19,531,603	\$ 41,237,445
Enhanced Collections		\$ 129,053					\$ 129,053		\$ 162,977	
Other Non-Court Operations			\$ 768				\$ 768		\$ 600	
Non-Court Operations Program		\$ 129,053	\$ 768				\$ 129,821		\$ 163,577	
Executive Office	\$ 2,315,100	\$ 301,447			\$ 0	\$ (36,107)	\$ 2,580,439	\$ 4,807,361	\$ 2,340,526	\$ 8,810,105
Fiscal Services	\$ 1,246,523	\$ 113,684					\$ 1,360,207	\$ 3,654,212	\$ 1,209,561	\$ 3,024,813
Human Resources	\$ 553,681	\$ 80,566					\$ 634,247	\$ 1,590,311	\$ 770,985	\$ 1,620,612
Business & Facilities Services	\$ 427,112	\$ 187,782					\$ 614,894	\$ 2,164,649	\$ 555,644	\$ 2,342,381
Information Technology	\$ 1,474,994	\$ 1,099,382				\$ (3,587)	\$ 2,570,789	\$ 5,707,172	\$ 2,608,906	\$ 4,896,130
Court Administration Program	\$ 6,017,410	\$ 1,782,860			\$ 0	\$ (39,694)	\$ 7,760,577	\$ 17,923,705	\$ 7,485,622	\$ 20,694,040
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 22,757,860	\$ 3,838,812	\$ 134,428		\$ 0	\$ (40,445)	\$ 26,690,655	\$ 62,416,619	\$ 27,180,802	\$ 61,931,485