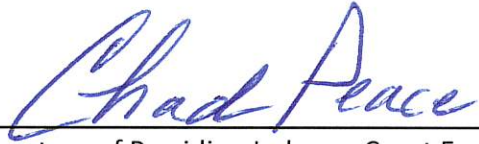
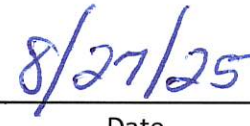


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 Q4

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 June								
	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	\$ (1,517,613)	\$ 965,107	\$ 8,497			\$ 0	\$ 129,963	\$ (414,046)	\$ 306,904
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 10,000							\$ 10,000	\$ 10,000
Other									
Distribution							\$ 119,788	\$ 119,788	\$ 227,662
Civil Filing Fees							\$ 830,923	\$ 830,923	\$ 0
Trust							\$ (1,806,237)	\$ (1,806,237)	\$ (322,660)
Credit Card									
Cash on Hand	\$ 1,650							\$ 1,650	\$ 1,650
Cash with County	\$ 0						\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC	\$ 0							\$ 0	\$ 436
Cash Equivalents	\$ 4,020,600						\$ 18,039,563	\$ 22,060,162	\$ 28,152,231
Total Cash and Cash Equivalents	\$ 2,514,637	\$ 965,107	\$ 8,497			\$ 0	\$ 17,314,000	\$ 20,802,241	\$ 28,376,223
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 108,035	\$ 8,996	\$ 316,430					\$ 433,461	\$ 1,304,532
Accounts Receivable - General	\$ 0							\$ 0	\$ 3,263
Dishonored Checks									
Due From Employee	\$ 729							\$ 729	\$ 4,412
Civil Jury Fees									
Trust							\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 1,077,436						\$ 0	\$ 1,077,436	\$ 868,139
Due From Other Governments	\$ 51,094	\$ 99,725	\$ 0					\$ 150,819	\$ 179,293
Due From Other Courts						\$ 0		\$ 0	\$ 0
Due From State	\$ 223,051	\$ 148,900	\$ 864,521					\$ 1,236,472	\$ 1,403,813
Trust Due To/From							\$ 168,661	\$ 168,661	\$ 75,871
Distribution Due To/From							\$ 59,459	\$ 59,459	\$ 7,951
Civil Filing Fee Due To/From									
General Due To/From	\$ 33,918	\$ 126,898	\$ 0					\$ 160,816	\$ 137,079
Total Receivables	\$ 1,494,263	\$ 384,519	\$ 1,180,951			\$ 0	\$ 228,120	\$ 3,287,852	\$ 3,984,354
Prepaid Expenses - General	\$ 689,140							\$ 689,140	\$ 749,704
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 689,140							\$ 689,140	\$ 749,704
Other Assets									
Total Other Assets									
Total Assets	\$ 4,698,040	\$ 1,349,626	\$ 1,189,448			\$ 0	\$ 17,542,120	\$ 24,779,233	\$ 33,110,281
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 410,594	\$ 92,785	\$ 2,985					\$ 506,364	\$ 484,345
Accounts Payable - General	\$ 122,094	\$ 65,096	\$ 255				\$ 830,923	\$ 1,018,368	\$ 120,903
Due to Other Funds	\$ 0	\$ 168,990	\$ 967,906				\$ 329,477	\$ 1,466,372	\$ 1,089,040
Due to Other Courts	\$ 3,562							\$ 3,562	
Due to State	\$ (2,038)	\$ 32,784						\$ 30,746	\$ 2,981,188
TC145 Liability							\$ 830,923	\$ 830,923	\$ 0
Due to Other Governments	\$ 398,491	\$ 98,180	\$ 218,303					\$ 714,974	\$ 1,054,218
AB145 Due to Other Government Agency							\$ 2,605,523	\$ 2,605,523	\$ 3,624,648
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 0	\$ 0	\$ 695
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 932,703	\$ 457,835	\$ 1,189,448				\$ 4,596,847	\$ 7,176,832	\$ 9,355,037
Civil							\$ 5,984,079	\$ 5,984,079	\$ 12,869,043
Criminal							\$ 3,498,207	\$ 3,498,207	\$ 2,420,893
Unreconciled - Civil and Criminal							\$ 1,518,504	\$ 1,518,504	\$ 1,518,504
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,711,830	\$ 1,711,830	\$ 1,719,769
Miscellaneous Trust									
Total Trust Deposits							\$ 12,712,620	\$ 12,712,620	\$ 18,528,209
Accrued Payroll	\$ 870,629							\$ 870,629	\$ 726,302
Benefits Payable	\$ 47,159							\$ 47,159	\$ 8,925
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 4,375							\$ 4,375	\$ 1,650
Payroll Clearing	\$ 83							\$ 83	\$ 83
Total Payroll Liabilities	\$ 922,245							\$ 922,245	\$ 736,959
Revenue Collected in Advance	\$ 454,129	\$ 141,657	\$ 0			\$ 0		\$ 595,786	\$ 1,002,195
Liabilities For Deposits	\$ 79,392		\$ 0				\$ 231,404	\$ 310,796	\$ 178,731
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 46,119
Fees - Partial Payment & Overpayment							\$ 1,249	\$ 1,249	\$ 5,255
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 533,521	\$ 141,657	\$ 0			\$ 0	\$ 232,653	\$ 907,832	\$ 1,232,301
Total Liabilities	\$ 2,388,470	\$ 599,492	\$ 1,189,448			\$ 0	\$ 17,542,120	\$ 21,719,530	\$ 29,852,506
Total Fund Balance	\$ 2,309,570	\$ 750,133	\$ 0			\$ 0		\$ 3,059,703	\$ 3,257,775
Total Liabilities and Fund Balance	\$ 4,698,040	\$ 1,349,626	\$ 1,189,448			\$ 0	\$ 17,542,120	\$ 24,779,233	\$ 33,110,281

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 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	\$ 46,406,134	\$ 425,222						\$ 46,831,356	\$ 42,798,186	\$ 40,991,764	\$ 43,063,167
Improvement and Modernization Fund	\$ 118,017							\$ 118,017	\$ 120,034	\$ 97,134	\$ 134,664
Judges' Compensation (0150019)	\$ 261,061							\$ 261,061	\$ 266,000	\$ 243,955	\$ 266,000
Court Interpreter (0150037)	\$ 3,722,374							\$ 3,722,374	\$ 4,073,730	\$ 3,738,536	\$ 3,334,692
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,863,596							\$ 1,863,596	\$ 1,707,415	\$ 1,915,599	\$ 1,741,414
Other Miscellaneous	\$ 2,411,112	\$ 854,478						\$ 3,265,590	\$ 3,396,874	\$ 3,829,877	\$ 3,396,874
	\$ 54,782,293	\$ 1,279,701						\$ 56,061,994	\$ 52,362,238	\$ 50,816,864	\$ 51,936,811
Grants											
AB 1058 Commissioner/Facilitator			\$ 676,440					\$ 676,440	\$ 838,747	\$ 656,667	\$ 838,747
Other Judicial Council Grants			\$ 1,463,448					\$ 1,463,448	\$ 2,237,605	\$ 1,171,144	\$ 2,984,829
Non-Judicial Council Grants			\$ 539,672					\$ 539,672	\$ 792,095	\$ 678,582	\$ 792,095
			\$ 2,679,560					\$ 2,679,560	\$ 3,868,447	\$ 2,506,393	\$ 4,615,671
Other Financing Sources											
Interest Income	\$ 754,387	\$ 76,861						\$ 831,248	\$ 767,896	\$ 1,035,532	\$ 700,727
Investment Income											
Donations											
Local Fees	\$ 70,593	\$ 560,837						\$ 631,430	\$ 408,000	\$ 372,842	\$ 408,000
Non-Fee Revenues	\$ 73							\$ 73			
Enhanced Collections		\$ 1,110,820						\$ 1,110,820	\$ 453,000	\$ 431,366	\$ 749,750
Escheatment											
Prior Year Revenue	\$ 895,070		\$ (12,379)					\$ 882,691	\$ 1,218,813	\$ 1,402,254	
County Program - Restricted		\$ 263,351						\$ 263,351	\$ 114,500	\$ 132,435	\$ 114,500
Reimbursement Other	\$ 488,608							\$ 488,608	\$ 705,683	\$ 982,886	\$ 962,783
Sale of Fixed Assets											
Other Miscellaneous	\$ 18,471							\$ 18,471	\$ 8,900	\$ 8,821	\$ 8,900
	\$ 2,227,202	\$ 2,011,869	\$ (12,379)					\$ 4,226,691	\$ 3,676,792	\$ 4,366,136	\$ 2,944,661
Total Revenues	\$ 57,009,495	\$ 3,291,569	\$ 2,667,181					\$ 62,968,245	\$ 59,907,477	\$ 57,689,393	\$ 59,497,142
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 27,495,220	\$ 473,891	\$ 864,555					\$ 28,833,666	\$ 25,941,603	\$ 29,348,437	\$ 29,526,415
Temp Help									\$ 375,086	\$ 222,648	
Overtime	\$ 71,332							\$ 71,332	\$ 100,780	\$ 56,456	\$ 100,000
Staff Benefits	\$ 16,991,450	\$ 123,562	\$ 660,772					\$ 17,775,784	\$ 20,951,756	\$ 18,133,879	\$ 17,793,433
	\$ 44,558,002	\$ 597,453	\$ 1,525,327					\$ 46,680,782	\$ 47,369,225	\$ 47,761,420	\$ 47,419,847
Operating Expenses and Equipment											
General Expense	\$ 1,082,104		\$ 17,227					\$ 1,099,331	\$ 1,469,051	\$ 1,111,579	\$ 1,283,367
Printing	\$ 39,990							\$ 39,990	\$ 34,555	\$ 35,084	\$ 37,955
Telecommunications	\$ 265,951							\$ 265,951	\$ 375,325	\$ 224,794	\$ 292,165
Postage	\$ 185,075							\$ 185,075	\$ 199,120	\$ 174,624	\$ 202,492
Insurance	\$ 19,003							\$ 19,003	\$ 12,320	\$ 16,590	\$ 17,320
In-State Travel	\$ 28,475		\$ 7,506					\$ 35,981	\$ 26,310	\$ 73,736	\$ 68,455
Out-of-State Travel	\$ 6,683		\$ 2,567					\$ 9,250		\$ 4,393	
Training	\$ 7,261							\$ 7,261	\$ 15,400	\$ 11,791	\$ 22,820
Security Services											
Facility Operations	\$ 4,264,314							\$ 4,264,314	\$ 1,295,458	\$ 63,154	\$ 107,430
Utilities											
Contracted Services	\$ 4,065,934	\$ 2,112,695	\$ 893,177					\$ 7,071,806	\$ 8,359,084	\$ 7,206,994	\$ 9,234,728
Consulting and Professional Services	\$ 1,133,946	\$ 297,848						\$ 1,431,793	\$ 1,511,128	\$ 1,482,984	\$ 1,550,760
Information Technology	\$ 1,247,546	\$ 119,213	\$ 3,100					\$ 1,369,860	\$ 1,246,592	\$ 1,041,382	\$ 1,101,153
Major Equipment	\$ 234,265							\$ 234,265	\$ 247,500	\$ 264,231	\$ 245,000
Other Items of Expense	\$ 7,802							\$ 7,802	\$ 9,960	\$ 8,384	\$ 8,700
	\$ 12,588,348	\$ 2,529,755	\$ 923,578					\$ 16,041,681	\$ 14,801,802	\$ 11,719,719	\$ 14,172,345
Special Items of Expense											
Grand Jury	\$ 768							\$ 768	\$ 1,900	\$ 600	\$ 2,000
Jury Costs	\$ 312,154	\$ 8,723						\$ 320,876	\$ 281,330	\$ 344,283	\$ 261,400
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (340,094)	\$ 42,325	\$ 297,769					\$ 0		\$ 0	\$ 75,893
Prior Year Expense Adjustment	\$ (96,267)	\$ 222,622	\$ (4,145)					\$ 122,210	\$ (37,638)	\$ 135,618	
	\$ (123,440)	\$ 273,670	\$ 293,624					\$ 443,854	\$ 245,592	\$ 480,501	\$ 339,293
Total Expenditures	\$ 57,022,910	\$ 3,400,878	\$ 2,742,528					\$ 63,166,317	\$ 62,416,619	\$ 59,961,640	\$ 61,931,485
Excess (Deficit) of Revenues Over Expenditures	\$ (13,415)	\$ (109,309)	\$ (75,347)					\$ (198,072)	\$ (2,509,142)	\$ (2,272,246)	\$ (2,434,343)
Operating Transfers In (Out)	\$ (106,194)	\$ 30,847	\$ 75,347					\$ 0	\$ 0	\$ 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)	\$ 2,309,570	\$ 750,133	\$ 0			\$ 0		\$ 3,059,703	\$ 748,633	\$ 3,257,775	\$ 3,095,678

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

For the month ended June										
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	\$ 18,776,560	\$ 1,273,838				\$ 5,177	\$ 20,055,575	\$ 20,606,604	\$ 19,964,911	\$ 20,666,657
Traffic & Other Infractions	\$ 1,134,885	\$ 396,379				\$ 120,763	\$ 1,652,028	\$ 1,276,729	\$ 1,803,148	\$ 1,969,546
Other Criminal Cases	\$ 2,652,614	\$ 3,117					\$ 2,655,731	\$ 4,159,946	\$ 3,001,375	\$ 3,648,518
Civil	\$ 4,282,528	\$ (2,820)				\$ 110,300	\$ 4,390,008	\$ 5,377,841	\$ 4,767,382	\$ 4,454,171
Family & Children Services	\$ 3,404,560	\$ 218,120				\$ (4,695)	\$ 3,617,985	\$ 3,547,075	\$ 3,591,015	\$ 3,316,503
Probate, Guardianship & Mental Health Services	\$ 1,823,280	\$ 7,303				\$ 336	\$ 1,830,919	\$ 1,779,817	\$ 1,810,756	\$ 1,332,843
Juvenile Dependency Services	\$ 529,002	\$ 726,205				\$ (10,982)	\$ 1,244,225	\$ 819,376	\$ 1,057,943	\$ 640,042
Juvenile Delinquency Services									\$ 276,556	
Other Court Operations										
Court Interpreters	\$ 1,376,283	\$ 2,380,629				\$ (26,773)	\$ 3,730,139	\$ 5,466,606	\$ 3,690,677	\$ 4,109,849
Jury Services	\$ 767,225	\$ 162,068	\$ 320,876			\$ 0	\$ 1,250,169	\$ 1,458,920	\$ 1,332,395	\$ 1,099,317
Security		\$ 469,268					\$ 469,268		\$ 471,309	
Trial Court Operations Program	\$ 34,746,937	\$ 5,634,109	\$ 320,876			\$ 194,124	\$ 40,896,047	\$ 44,492,914	\$ 41,767,467	\$ 41,237,445
Enhanced Collections	\$ 107,771	\$ 1,003,049					\$ 1,110,820		\$ 431,468	
Other Non-Court Operations			\$ 768				\$ 768		\$ 600	
Non-Court Operations Program	\$ 107,771	\$ 1,003,049	\$ 768				\$ 1,111,587		\$ 432,068	
Executive Office	\$ 4,196,227	\$ 2,555,914			\$ 0	\$ (65,112)	\$ 6,687,029	\$ 4,807,361	\$ 7,150,615	\$ 8,810,105
Fiscal Services	\$ 2,522,286	\$ 247,353					\$ 2,769,639	\$ 3,654,212	\$ 2,217,941	\$ 3,024,813
Human Resources	\$ 1,101,029	\$ 444,537				\$ 106	\$ 1,545,673	\$ 1,590,311	\$ 1,868,218	\$ 1,620,612
Business & Facilities Services	\$ 929,372	\$ 3,555,279				\$ (3,254)	\$ 4,481,397	\$ 2,164,649	\$ 1,444,487	\$ 2,342,381
Information Technology	\$ 3,077,160	\$ 2,601,440				\$ (3,655)	\$ 5,674,945	\$ 5,707,172	\$ 5,080,844	\$ 4,896,130
Court Administration Program	\$ 11,826,074	\$ 9,404,523			\$ 0	\$ (71,915)	\$ 21,158,682	\$ 17,923,705	\$ 17,762,104	\$ 20,694,040
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 46,680,782	\$ 16,041,681	\$ 321,644		\$ 0	\$ 122,210	\$ 63,166,317	\$ 62,416,619	\$ 59,961,640	\$ 61,931,485