

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

2025-26 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Mateo

Court

2025-26 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

San Mateo

Court

2025-26 Q1

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	313.75	261			

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 2025/26

2024/25

	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	\$ (1,344,644)	\$ 1,822,218	\$ (715,245)			\$ 0	\$ 87,077	\$ (150,595)	\$ (122,256)
Payroll	\$ (937)							\$ (937)	\$ (1,664)
Jury									
Revolving	\$ 13,000							\$ 13,000	\$ 10,000
Other									
Distribution							\$ 7,395	\$ 7,395	\$ 241,886
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,939,618)	\$ (1,939,618)	\$ (742,458)
Credit Card									
Cash on Hand	\$ 300							\$ 300	\$ 1,650
Cash with County	\$ 0						\$ 0	\$ 0	\$ (6,900,000)
Cash Outside of the JCC									
Cash Held with the JCC	\$ 0							\$ 0	\$ 436
Cash Equivalents	\$ 5,063,980						\$ 17,552,531	\$ 22,616,511	\$ 30,450,869
Total Cash and Cash Equivalents	\$ 3,731,698	\$ 1,822,218	\$ (715,245)			\$ 0	\$ 15,707,385	\$ 20,546,055	\$ 22,938,463
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General									\$ 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	\$ 141,241	\$ 49,334	\$ 0					\$ 190,575	\$ 3,841
Due From Other Courts						\$ 0		\$ 0	\$ 0
Due From State	\$ 15,960	\$ 0	\$ 511,995					\$ 527,955	\$ (40)
Trust Due To/From							\$ 221,671	\$ 221,671	\$ 193,251
Distribution Due To/From							\$ 0	\$ 0	\$ 234
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,350	\$ 0	\$ 0					\$ 1,350	\$ 0
Total Receivables	\$ 158,551	\$ 49,334	\$ 511,995			\$ 0	\$ 221,671	\$ 941,551	\$ 197,286
Prepaid Expenses - General	\$ 3,528,035							\$ 3,528,035	\$ 6,437,544
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 3,528,035							\$ 3,528,035	\$ 6,437,544
Other Assets									
Total Other Assets									
Total Assets	\$ 7,418,284	\$ 1,871,552	\$ (203,250)			\$ 0	\$ 15,929,056	\$ 25,015,641	\$ 29,573,293
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 180,496	\$ 0	\$ 0				\$ 234	\$ 180,730	\$ 72,874
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 223,021	\$ 223,021	\$ 213,887
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ (2,038)	\$ 602						\$ (1,436)	\$ 0
TC145 Liability							\$ 734,589	\$ 734,589	\$ 0
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 2,270,888	\$ 2,270,888	\$ 4,080,720
Due to Other Public Agencies									
Sales and Use Tax									
Interest							\$ 57,072	\$ 57,072	\$ 93,848
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 178,458	\$ 602	\$ 0				\$ 3,285,804	\$ 3,464,864	\$ 4,461,329
Civil							\$ 6,214,603	\$ 6,214,603	\$ 12,072,255
Criminal							\$ 2,897,014	\$ 2,897,014	\$ 2,710,376
Unreconciled - Civil and Criminal							\$ 1,518,504	\$ 1,518,504	\$ 1,518,504
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 1,765,771	\$ 1,765,771	\$ 1,839,444
Miscellaneous Trust									
Total Trust Deposits							\$ 12,395,892	\$ 12,395,892	\$ 18,140,580
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable	\$ 66,174							\$ 66,174	\$ 16,175
Deferred Compensation Payable	\$ (377)							\$ (377)	\$ (377)
Deductions Payable	\$ 3,697							\$ 3,697	\$ (6,898,645)
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 69,494							\$ 69,494	\$ (6,882,846)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Liabilities For Deposits	\$ 84,324	\$ 0					\$ 244,320	\$ 328,643	\$ 241,405
Jury Fees - Non-Interest							\$ 1,981	\$ 1,981	\$ 46,763
Fees - Partial Payment & Overpayment							\$ 1,058	\$ 1,058	\$ 5,211
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 84,324	\$ 0	\$ 0			\$ 0	\$ 247,359	\$ 331,683	\$ 293,379
Total Liabilities	\$ 332,276	\$ 602	\$ 0			\$ 0	\$ 15,929,056	\$ 16,261,933	\$ 16,012,442
Total Fund Balance	\$ 7,086,008	\$ 1,870,950	\$ (203,250)			\$ 0		\$ 8,753,708	\$ 13,560,852
Total Liabilities and Fund Balance	\$ 7,418,284	\$ 1,871,552	\$ (203,250)			\$ 0	\$ 15,929,056	\$ 25,015,641	\$ 29,573,293

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 2025/26									2024/25		
	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	\$ 14,307,362	\$ 36,758					\$ 14,344,120		\$ 19,089,095	\$ 42,798,186	
Improvement and Modernization Fund	\$ 0						\$ 0		\$ 0	\$ 120,034	
Judges' Compensation (0150019)	\$ 66,501						\$ 66,501		\$ 66,501	\$ 266,000	
Court Interpreter (0150037)	\$ 914,124						\$ 914,124		\$ 778,336	\$ 4,073,730	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 477,027						\$ 477,027		\$ 324,595	\$ 1,707,415	
Other Miscellaneous	\$ 392,137	\$ 1,063,588					\$ 1,455,725		\$ 996,136	\$ 3,396,874	
	\$ 16,157,151	\$ 1,100,347					\$ 17,257,497		\$ 21,254,662	\$ 52,362,238	
Grants											
AB 1058 Commissioner/Facilitator			\$ (16,350)				\$ (16,350)		\$ (267,900)	\$ 838,747	
Other Judicial Council Grants			\$ (168,939)				\$ (168,939)		\$ (381,311)	\$ 2,237,605	
Non-Judicial Council Grants			\$ (15,793)				\$ (15,793)		\$ (69,656)	\$ 792,095	
			\$ (201,082)				\$ (201,082)		\$ (718,867)	\$ 3,868,447	
Other Financing Sources											
Interest Income	\$ 81,769	\$ 0					\$ 81,769		\$ 128,347	\$ 767,896	
Investment Income											
Donations											
Local Fees	\$ 13,067	\$ 94,499					\$ 107,566		\$ 42,435	\$ 408,000	
Non-Fee Revenues											
Enhanced Collections		\$ 216,467					\$ 216,467		\$ 28,535	\$ 453,000	
Escheatment											
Prior Year Revenue		\$ 41,863					\$ 41,863		\$ 1,123,894	\$ 1,218,813	
County Program - Restricted		\$ 41,668					\$ 41,668		\$ 12,598	\$ 114,500	
Reimbursement Other	\$ 252,148						\$ 252,148		\$ 63,404	\$ 705,683	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,537						\$ 2,537		\$ 2,627	\$ 8,900	
	\$ 349,521	\$ 394,497					\$ 744,017		\$ 1,401,840	\$ 3,676,792	
Total Revenues	\$ 16,506,671	\$ 1,494,843	\$ (201,082)				\$ 17,800,433		\$ 21,937,635	\$ 59,907,477	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 5,706,183	\$ 32,340					\$ 5,738,524		\$ 5,995,984	\$ 25,941,603	
Temp Help										\$ 375,086	
Overtime	\$ 9,434						\$ 9,434		\$ 8,654	\$ 100,780	
Staff Benefits	\$ 4,099,122	\$ 11,893					\$ 4,111,016		\$ 4,252,343	\$ 20,951,756	
	\$ 9,814,740	\$ 44,234					\$ 9,858,974		\$ 10,256,980	\$ 47,369,225	
Operating Expenses and Equipment											
General Expense	\$ 343,035		\$ 1,630				\$ 344,665		\$ 244,314	\$ 1,469,051	
Printing	\$ 6,649						\$ 6,649		\$ 4,633	\$ 34,555	
Telecommunications	\$ 93,508						\$ 93,508		\$ 23,151	\$ 375,325	
Postage	\$ 21,512						\$ 21,512		\$ 41,500	\$ 199,120	
Insurance										\$ 12,320	
In-State Travel	\$ 1,490		\$ 539				\$ 2,029		\$ 8,696	\$ 26,310	
Out-of-State Travel	\$ (5,607)						\$ (5,607)		\$ (1,123)		
Training	\$ 2,732						\$ 2,732		\$ 2,647	\$ 15,400	
Security Services											
Facility Operations	\$ 824						\$ 824		\$ 10,129	\$ 1,295,458	
Utilities											
Contracted Services	\$ 841,221	\$ 266,206	\$ 0				\$ 1,107,427		\$ 601,907	\$ 8,359,084	
Consulting and Professional Services	\$ 19,299	\$ 63,586					\$ 82,886		\$ 29,873	\$ 1,511,128	
Information Technology	\$ 529,327	\$ 0	\$ 0				\$ 529,327		\$ 404,048	\$ 1,246,592	
Major Equipment										\$ 247,500	
Other Items of Expense	\$ 0						\$ 0		\$ 0	\$ 9,960	
	\$ 1,853,991	\$ 329,792	\$ 2,169				\$ 2,185,952		\$ 1,369,776	\$ 14,801,802	
Special Items of Expense											
Grand Jury									\$ 768	\$ 1,900	
Jury Costs	\$ 61,503						\$ 61,503		\$ 47,479	\$ 281,330	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery									\$ 0		
Prior Year Expense Adjustment	\$ 0		\$ 0				\$ 0		\$ (40,445)	\$ (37,638)	
	\$ 61,503		\$ 0				\$ 61,503		\$ 7,802	\$ 245,592	
Total Expenditures	\$ 11,730,233	\$ 374,026	\$ 2,169				\$ 12,106,428		\$ 11,634,558	\$ 62,416,619	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,776,438	\$ 1,120,817	\$ (203,250)				\$ 5,694,005		\$ 10,303,077	\$ (2,509,142)	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,309,570	\$ 750,133	\$ 0			\$ 0	\$ 3,059,703	\$ 3,059,703	\$ 3,257,775	\$ 3,257,775	
Ending Balance (Deficit)	\$ 7,086,008	\$ 1,870,950	\$ (203,250)			\$ 0	\$ 8,753,708	\$ 3,059,703	\$ 13,560,852	\$ 748,633	

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

For the month ended September

Fiscal Year 2025/26

2024/25

	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	\$ 4,011,381	\$ 216,219					\$ 4,227,600		\$ 4,076,374	\$ 20,606,604
Traffic & Other Infractions	\$ 202,883	\$ 97,274					\$ 300,157		\$ 318,934	\$ 1,276,729
Other Criminal Cases	\$ 537,908	\$ 215					\$ 538,122		\$ 616,115	\$ 4,159,946
Civil	\$ 833,612	\$ 14,497					\$ 848,109		\$ 980,949	\$ 5,377,841
Family & Children Services	\$ 738,993	\$ 6,883					\$ 745,876		\$ 683,082	\$ 3,547,075
Probate, Guardianship & Mental Health Services	\$ 345,083	\$ 612					\$ 345,694		\$ 399,457	\$ 1,779,817
Juvenile Dependency Services	\$ 93,614	\$ 71,385					\$ 165,000		\$ 169,171	\$ 819,376
Juvenile Delinquency Services										
Other Court Operations										
Court Interpreters	\$ 267,064	\$ 558,485					\$ 825,549		\$ 641,668	\$ 5,466,606
Jury Services	\$ 149,104	\$ 11,827	\$ 61,503				\$ 222,435		\$ 259,926	\$ 1,458,920
Security										
Trial Court Operations Program	\$ 7,179,642	\$ 977,397	\$ 61,503				\$ 8,218,542		\$ 8,145,676	\$ 44,492,914
Enhanced Collections	\$ 17,772	\$ 179,896					\$ 197,668		\$ 0	
Other Non-Court Operations									\$ 768	
Non-Court Operations Program	\$ 17,772	\$ 179,896					\$ 197,668		\$ 768	
Executive Office	\$ 1,199,822	\$ (19,691)				\$ 0	\$ 1,180,131		\$ 1,270,359	\$ 4,807,361
Fiscal Services	\$ 490,808	\$ 97,514					\$ 588,322		\$ 585,306	\$ 3,654,212
Human Resources	\$ 162,830	\$ 25,034					\$ 187,864		\$ 257,198	\$ 1,590,311
Business & Facilities Services	\$ 209,265	\$ 17,890				\$ 0	\$ 227,155		\$ 206,885	\$ 2,164,649
Information Technology	\$ 598,834	\$ 907,912					\$ 1,506,747		\$ 1,168,367	\$ 5,707,172
Court Administration Program	\$ 2,661,559	\$ 1,028,659				\$ 0	\$ 3,690,219		\$ 3,488,115	\$ 17,923,705
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 9,858,974	\$ 2,185,952	\$ 61,503			\$ 0	\$ 12,106,428		\$ 11,634,558	\$ 62,416,619