

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

John Fitton – Court Executive Officer

1/11/2014

Date

San Mateo

Court

2013-2014 Quarter Ending Dec 31st, 2013

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Mateo

Court

FY2013-2014 December 31st, 2013

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
268.25	268.25	251.25	247.25		

¹ 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 2013/14									
	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	\$ (2,822,446)	\$ 1,653,519	\$ (537,478)			\$ 0	\$ 8,154,776	\$ 6,448,370	\$ 8,108,954
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution							\$ 198,820	\$ 198,820	\$ 198,523
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (480,287)	\$ (480,287)	\$ (299,396)
Credit Card									
Cash on Hand	\$ 5,170							\$ 5,170	\$ 5,170
Cash with County	\$ 418,755							\$ 418,755	\$ 1,400,607
Cash Outside of the AOC									
Total Cash	\$ (2,398,521)	\$ 1,653,519	\$ (537,478)			\$ 0	\$ 7,873,308	\$ 6,590,828	\$ 9,411,857
Short Term Investment	\$ 12,738,023							\$ 3,819,751	\$ 16,557,774
Investment in Financial Institution								\$ 1,500,317	\$ 1,500,317
Total Investments	\$ 12,738,023							\$ 5,320,068	\$ 18,058,091
Accrued Revenue	\$ 844	\$ 0				\$ 0		\$ 844	\$ 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	\$ 36,045	\$ 0				\$ 0		\$ 36,045	\$ 71,576
Due From Other Courts						\$ 0		\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 316,857					\$ 316,857	\$ 1,632
Trust Due To/From							\$ 302,453	\$ 302,453	\$ 255,567
Distribution Due To/From							\$ 0	\$ 0	\$ 889
Civil Filing Fee Due To/From									
General Due To/From	\$ 2,727	\$ 0						\$ 2,727	\$ 3,615
Total Receivables	\$ 39,616	\$ 0	\$ 316,857			\$ 0	\$ 302,453	\$ 658,926	\$ 334,123
Prepaid Expenses - General									
Salary and Travel Advances									
Courties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 10,379,118	\$ 1,653,519	\$ (220,621)			\$ 0	\$ 13,495,829	\$ 25,307,845	\$ 21,574,169
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 2,737	\$ 0	\$ 0			\$ 0		\$ 2,737	\$ 151,551
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 305,180	\$ 305,180	\$ 260,071
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 868,816
TC145 Liability							\$ 773,587	\$ 773,587	\$ 0
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 2,833,272
AB145 Due to Other Government Agency							\$ 3,117,304	\$ 3,117,304	
Due to Other Public Agencies									
Sales and Use Tax	\$ 1							\$ 1	\$ 0
Interest							\$ 1,007	\$ 1,007	\$ 1,483
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 20
Total Accounts Payable and Accrued Liab.	\$ 2,738	\$ 0	\$ 0			\$ 0	\$ 4,197,078	\$ 4,199,816	\$ 4,115,213
Civil							\$ 3,750,361	\$ 3,750,361	\$ 4,825,505
Criminal							\$ 1,917,350	\$ 1,917,350	\$ 1,963,945
Unreconciled - Civil and Criminal							\$ 1,518,502	\$ 1,518,502	\$ 1,518,502
Trust Held Outside of the AOC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 102,051	\$ 102,051	\$ 96,839
Miscellaneous Trust									
Total Trust Deposits							\$ 7,288,265	\$ 7,288,265	\$ 8,404,791
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable							\$ 1,500,317	\$ 1,500,317	
Deferred Compensation Payable									
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 0						\$ 1,500,317	\$ 1,500,317	\$ 0
Revenue Collected in Advance									
Liabilities For Deposits	\$ 37,570					\$ 0		\$ 0	\$ 58,971
Jury Fees - Non-Interest							\$ 485,348	\$ 485,348	\$ 509,831
Fees - Partial Payment & Overpayment							\$ 11,848	\$ 11,848	\$ 8,741
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 37,570					\$ 0	\$ 510,170	\$ 547,740	\$ 577,543
Total Liabilities	\$ 40,308	\$ 0	\$ 0			\$ 0	\$ 13,495,829	\$ 13,536,137	\$ 13,097,547
Total Fund Balance	\$ 10,338,810	\$ 1,653,519	\$ (220,621)			\$ 0		\$ 11,771,708	\$ 8,476,622
Total Liabilities and Fund Balance	\$ 10,379,118	\$ 1,653,519	\$ (220,621)			\$ 0	\$ 13,495,829	\$ 25,307,845	\$ 21,574,169

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

	For the month ended December									
	Fiscal Year 2013/14							2012/13		
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 5,940,316	\$ 288,718	\$ 0				\$ 6,229,035	\$ 11,753,916	\$ 6,649,973	\$ 14,040,488
Traffic & Other Infractions	\$ 671,127	\$ 206,670					\$ 877,797	\$ 1,971,293	\$ 843,623	\$ 1,954,769
Other Criminal Cases	\$ 1,198,913	\$ 90,804					\$ 1,289,717	\$ 3,628,552	\$ 1,769,822	\$ 3,517,059
Civil	\$ 1,526,138	\$ 106,981					\$ 1,633,119	\$ 3,166,714	\$ 1,412,715	\$ 3,399,000
Family & Children Services	\$ 1,083,494	\$ 103,135					\$ 1,186,630	\$ 2,835,653	\$ 1,207,731	\$ 2,819,344
Probate, Guardianship & Mental Health Services	\$ 615,958	\$ 9,917					\$ 625,875	\$ 1,448,329	\$ 655,460	\$ 1,512,061
Juvenile Dependency Services	\$ 0	\$ 126,218					\$ 126,218	\$ 673,030	\$ 242,852	\$ 499,989
Juvenile Delinquency Services	\$ 148,094	\$ 13,517					\$ 161,611	\$ 349,401	\$ 157,260	\$ 344,163
Other Court Operations	\$ 194,910						\$ 194,910	\$ 404,603	\$ 213,809	
Court Interpreters	\$ 634,096	\$ 127,110					\$ 761,206	\$ 1,832,226	\$ 799,531	\$ 1,751,461
Jury Services	\$ 191,621	\$ 82,651	\$ 147,317				\$ 421,589	\$ 966,529	\$ 445,509	\$ 921,847
Security		\$ 1,191					\$ 1,191	\$ 443,042	\$ 2,928	
Trial Court Operations Program	\$ 12,204,668	\$ 1,156,912	\$ 147,317				\$ 13,508,897	\$ 29,473,288	\$ 14,401,212	\$ 30,760,181
Enhanced Collections		\$ 1,375					\$ 1,375		\$ 976	
Other Non-Court Operations			\$ 760				\$ 760		\$ 699	
Non-Court Operations Program		\$ 1,375	\$ 760				\$ 2,135		\$ 1,675	
Executive Office	\$ 861,244	\$ 105,612	\$ 810,000				\$ 1,776,856	\$ 3,440,839	\$ 985,957	\$ 2,556,250
Fiscal Services	\$ 649,391	\$ 8,340					\$ 657,731	\$ 1,509,031	\$ 713,374	\$ 1,517,813
Human Resources	\$ 154,864	\$ 123,907					\$ 278,771	\$ 332,581	\$ 181,678	\$ 519,627
Business & Facilities Services	\$ 221,600	\$ 250,152			\$ 0		\$ 471,753	\$ 1,201,588	\$ 430,186	\$ 1,227,446
Information Technology	\$ 677,519	\$ 792,860					\$ 1,470,379	\$ 5,118,649	\$ 1,576,717	\$ 4,495,792
Court Administration Program	\$ 2,564,618	\$ 1,280,871	\$ 810,000		\$ 0		\$ 4,655,490	\$ 11,602,688	\$ 3,887,913	\$ 10,316,928
Expenditures Not Distributed or Posted to a Program		\$ 0					\$ 0		\$ 0	
Prior Year Adjustments Not Posted to a Program										
Total	\$ 14,769,286	\$ 2,439,158	\$ 958,077		\$ 0		\$ 18,166,521	\$ 41,075,976	\$ 18,290,799	\$ 41,077,109

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 2013/14										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Non-Grant	Grant	Capital Projects	Debt Service	Proprietary Funds				
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 19,747,042	\$ 171,115					\$ 19,918,157	\$ 30,590,445	\$ 13,962,809	\$ 27,332,586
Improvement and Modernization Fund	\$ (1)						\$ (1)	\$ 107,978	\$ 4,711	\$ 111,882
Judges' Compensation (45.25)	\$ 126,073						\$ 126,073	\$ 256,500	\$ 123,499	\$ 247,000
Court Interpreter (45.45)	\$ 739,348						\$ 739,348	\$ 1,528,000	\$ 606,735	\$ 1,874,570
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 260,249						\$ 260,249	\$ 691,383	\$ 217,449	\$ 814,009
Other Miscellaneous	\$ 2,411,112						\$ 2,411,112	\$ 2,411,112	\$ 2,240,517	\$ 2,240,517
	\$ 23,283,823	\$ 171,115					\$ 23,454,938	\$ 35,585,418	\$ 17,155,720	\$ 32,620,564
Grants										
AB 1058 Commissioner/Facilitator			\$ 242,018				\$ 242,018	\$ 693,883		\$ 696,501
Other AOC Grants	\$ 4		\$ 18,508				\$ 18,513	\$ 45,513	\$ 17,200	\$ 36,339
Non-AOC Grants										
	\$ 4		\$ 260,527				\$ 260,531	\$ 739,396	\$ 17,200	\$ 732,840
Other Financing Sources										
Interest Income	\$ 12,219	\$ 1,106					\$ 13,325	\$ 50,000	\$ 14,782	\$ 95,000
Investment Income										
Local Fees	\$ 295,706	\$ 29,608					\$ 325,314	\$ 740,130	\$ 375,472	\$ 791,400
Non-Fee Revenues	\$ 3,168						\$ 3,168	\$ 11,000	\$ 2,960	
Enhanced Collections										
Escheatment										
Prior Year Revenue	\$ 1,939						\$ 1,939		\$ (5,224)	
County Program - Restricted	\$ 11,900	\$ 72,744					\$ 84,644	\$ 177,300	\$ 82,585	\$ 180,000
Reimbursement Other	\$ 7,832						\$ 7,832	\$ 84,000	\$ 18,314	\$ 105,220
Sale of Fixed Assets										
Other Miscellaneous	\$ 4,555						\$ 4,555	\$ 10,000	\$ 45,421	\$ 13,000
	\$ 337,320	\$ 103,458					\$ 440,777	\$ 1,072,430	\$ 534,310	\$ 1,184,620
Total Revenues	\$ 23,621,147	\$ 274,673	\$ 260,527				\$ 24,156,246	\$ 37,397,244	\$ 17,707,230	\$ 34,538,024
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 8,948,741		\$ 114,499				\$ 9,063,240	\$ 18,199,653	\$ 9,974,135	\$ 20,535,599
Temp Help	\$ 21,508						\$ 21,508		\$ 9,926	
Overtime	\$ 13,531						\$ 13,531		\$ 5,039	
Staff Benefits	\$ 5,577,202		\$ 93,805				\$ 5,671,007	\$ 12,632,880	\$ 5,783,126	\$ 12,526,883
	\$ 14,560,983		\$ 208,303				\$ 14,769,286	\$ 30,832,533	\$ 15,752,226	\$ 33,062,482
Operating Expenses and Equipment										
General Expense	\$ 197,587	\$ 29,433	\$ 2,625				\$ 229,646	\$ 748,928	\$ 228,617	\$ 818,071
Printing	\$ 37,085						\$ 37,085	\$ 172,775	\$ 79,319	\$ 131,440
Telecommunications	\$ 152,523	\$ 28,234					\$ 180,757	\$ 318,620	\$ 137,000	\$ 413,120
Postage	\$ 115,670						\$ 115,670	\$ 280,065	\$ 98,234	\$ 318,570
Insurance	\$ 8,452						\$ 8,452	\$ 9,500	\$ 9,290	\$ 11,570
In-State Travel	\$ 12,177	\$ 546	\$ 782				\$ 13,505	\$ 36,044	\$ 12,027	\$ 36,790
Out-of-State Travel										
Training	\$ 3,328						\$ 3,328	\$ 15,225	\$ 9,026	\$ 13,060
Security Services	\$ 702						\$ 702	\$ 446,402	\$ 1,702	\$ 2,400
Facility Operations	\$ 247,561						\$ 247,561	\$ 509,730	\$ 232,091	\$ 602,601
Utilities	\$ 2,227						\$ 2,227	\$ 5,850	\$ 2,873	\$ 6,500
Contracted Services	\$ 603,218	\$ 160,973	\$ 19,473				\$ 783,665	\$ 1,951,755	\$ 704,287	\$ 2,135,376
Consulting and Professional Services	\$ 315,267	\$ 11,255					\$ 326,522	\$ 2,232,206	\$ 149,938	\$ 928,843
Information Technology	\$ 185,255	\$ 284,306					\$ 469,561	\$ 1,698,120	\$ 444,431	\$ 2,118,260
Major Equipment	\$ 18,055						\$ 18,055	\$ 132,000	\$ 193,621	\$ 200,000
Other Items of Expense	\$ 2,422						\$ 2,422	\$ 17,223	\$ 1,211	\$ 19,523
	\$ 1,901,530	\$ 514,747	\$ 22,881				\$ 2,439,158	\$ 8,574,443	\$ 2,363,667	\$ 7,756,127
Special Items of Expense										
Grand Jury	\$ 760						\$ 760	\$ 2,000	\$ 699	\$ 2,000
Jury Costs	\$ 147,317						\$ 147,317	\$ 287,000	\$ 145,703	\$ 256,500
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 810,000						\$ 810,000	\$ 1,380,000		
Capital Costs										
Internal Cost Recovery	\$ (249,964)		\$ 249,964				\$ 0	\$ 0	\$ 28,504	
Prior Year Expense Adjustment										
	\$ 708,113		\$ 249,964				\$ 958,077	\$ 1,669,000	\$ 174,906	\$ 258,500
Total Expenditures	\$ 17,170,626	\$ 514,747	\$ 481,148				\$ 18,166,521	\$ 41,075,976	\$ 18,290,799	\$ 41,077,109
Excess (Deficit) of Revenues Over Expenditures	\$ 6,450,521	\$ (240,175)	\$ (220,621)				\$ 5,989,725	\$ (3,678,732)	\$ (583,570)	\$ (6,539,085)
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 3,888,289	\$ 1,893,693	\$ 0				\$ 5,781,983	\$ 5,781,983	\$ 9,060,192	\$ 9,060,192
Ending Balance (Deficit)	\$ 10,338,810	\$ 1,653,519	\$ (220,621)				\$ 11,771,708	\$ 2,103,251	\$ 8,476,622	\$ 2,521,107