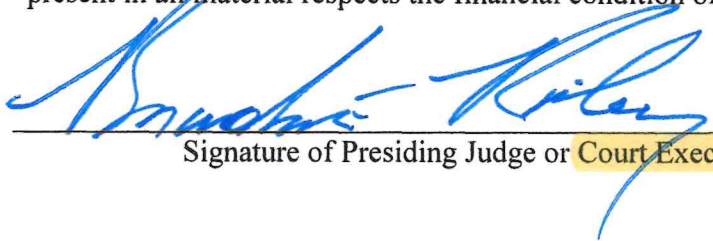


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

11/07/2023

Date

San Francisco

Court

2023-24 / Quarter 1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Francisco

Court

2023-24 / Quarter 1

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Francisco

Court

2023-24 / Quarter 1

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	444.9	366.4			

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 Francisco
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended September									
Fiscal Year 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	\$ (6,179,375)	\$ 6,451,651	\$ (969,125)				\$ 36,640	\$ (660,209)	\$ 384,873
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 117,275	\$ 117,275	\$ (253,872)
Trust							\$ (44,215)	\$ (44,215)	\$ (40,780)
Credit Card									
Cash on Hand	\$ 5,650							\$ 5,650	\$ 5,650
Cash with County	\$ 4,718,476							\$ 4,718,476	\$ 4,430,530
Cash Outside of the JCC									
Cash Equivalents	\$ 19,963,909						\$ 7,102,280	\$ 27,066,188	\$ 38,116,501
Total Cash and Cash Equivalents	\$ 18,508,659	\$ 6,451,651	\$ (969,125)				\$ 7,211,981	\$ 31,203,166	\$ 42,642,902
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General		\$ 0						\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 210,001					\$ 210,001	\$ 134,244
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 31,692	\$ 0	\$ 642,464					\$ 674,156	\$ 437,828
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 19							\$ 19	\$ 8
Total Receivables	\$ 31,710	\$ 0	\$ 852,465				\$ 0	\$ 884,175	\$ 572,080
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 18,540,369	\$ 6,451,651	\$ (116,661)				\$ 7,211,981	\$ 32,087,341	\$ 43,214,982
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 139,580	\$ 0	\$ 55,973				\$ 1,870	\$ 197,423	\$ 29,723
Due to Other Funds	\$ 8,564	\$ 0	\$ 0				\$ 19	\$ 8,583	\$ 8
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 216,203		\$ 0					\$ 216,203	\$ 1,060,478
TC145 Liability							\$ 2,086,268	\$ 2,086,268	\$ 1,868,309
Due to Other Governments	\$ (23,017)	\$ 0	\$ 0					\$ (23,017)	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 832
Interest							\$ 29,979	\$ 29,979	\$ 34,527
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 341,330	\$ 0	\$ 55,973				\$ 2,118,135	\$ 2,515,438	\$ 2,993,876
Civil									
Criminal							\$ 3,870,868	\$ 3,870,868	\$ 15,406,951
Unreconciled - Civil and Criminal							\$ 2,132	\$ 2,132	\$ 2,132
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 0	\$ 0	\$ 0
Miscellaneous Trust							\$ 391,061	\$ 391,061	\$ 257,096
Total Trust Deposits							\$ 4,264,061	\$ 4,264,061	\$ 15,666,179
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 0
Total Payroll Liabilities	\$ 0							\$ 0	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 291,340	\$ 4,568	\$ 3,086				\$ 151,531	\$ 450,524	\$ 421,686
Jury Fees - Non-Interest							\$ 559,200	\$ 559,200	\$ 559,650
Fees - Partial Payment & Overpayment							\$ 119,053	\$ 119,053	\$ 118,460
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 291,340	\$ 4,568	\$ 3,086				\$ 829,784	\$ 1,128,777	\$ 1,099,796
Total Liabilities	\$ 632,670	\$ 4,568	\$ 59,058				\$ 7,211,981	\$ 7,908,276	\$ 19,759,851
Total Fund Balance	\$ 17,907,700	\$ 6,447,084	\$ (175,719)					\$ 24,179,064	\$ 23,455,130
Total Liabilities and Fund Balance	\$ 18,540,369	\$ 6,451,651	\$ (116,661)				\$ 7,211,981	\$ 32,087,341	\$ 43,214,982

Superior Court of California, County of San Francisco
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended September											
Fiscal Year 2023/24										2022/23	
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 27,510,535	\$ 33,146					\$ 27,543,682		\$ 25,515,063	\$ 58,207,685	
Improvement and Modernization Fund	\$ (104,495)						\$ (104,495)		\$ 39,654	\$ 110,596	
Judges' Compensation (0150019)	\$ 123,501						\$ 123,501		\$ 123,501	\$ 494,000	
Court Interpreter (0150037)	\$ 944,206						\$ 944,206		\$ 1,068,201	\$ 4,159,709	
Civil Coordination Reimbursement (0150091)										\$ 20,000	
MOU Reimbursements (0150010 and General)	\$ 4,506,138						\$ 4,506,138		\$ 1,581,481	\$ 4,307,339	
Other Miscellaneous		\$ 3,293,238					\$ 3,293,238		\$ 3,672,285	\$ 6,558,534	
	\$ 32,979,885	\$ 3,326,384					\$ 36,306,269		\$ 32,000,185	\$ 73,857,863	
Grants											
AB 1058 Commissioner/Facilitator			\$ (35,797)				\$ (35,797)		\$ (160)	\$ 1,068,297	
Other Judicial Council Grants			\$ 88,047				\$ 88,047		\$ 54,845	\$ 632,856	
Non-Judicial Council Grants			\$ (77,516)				\$ (77,516)		\$ 0	\$ 635,549	
			\$ (25,266)				\$ (25,266)		\$ 54,686	\$ 2,336,702	
Other Financing Sources											
Interest Income	\$ 156,210	\$ 157,770					\$ 313,979		\$ 68,463	\$ 60,000	
Investment Income											
Donations											
Local Fees									\$ 38,861	\$ 11,000	
Non-Fee Revenues									\$ 1,314	\$ 100	
Enhanced Collections		\$ 311,287					\$ 311,287		\$ 153,654	\$ 2,900,000	
Escheatment											
Prior Year Revenue	\$ 56,497	\$ 9,428					\$ 65,925		\$ 2,519		
County Program - Restricted	\$ 2,253	\$ 3,626					\$ 5,879		\$ 1,283,551	\$ 1,261,000	
Reimbursement Other	\$ 19,460						\$ 19,460		\$ 140,241	\$ 705,699	
Sale of Fixed Assets											
Other Miscellaneous	\$ 7,047						\$ 7,047		\$ 9,343	\$ 557,505	
	\$ 241,466	\$ 482,112					\$ 723,578		\$ 1,697,947	\$ 5,495,304	
Total Revenues	\$ 33,221,351	\$ 3,808,496	\$ (25,266)				\$ 37,004,582		\$ 33,752,817	\$ 81,689,869	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 9,185,728		\$ 7,287				\$ 9,193,016		\$ 7,478,583	\$ 41,965,096	
Temp Help											
Overtime	\$ 98,736						\$ 98,736		\$ 115,666		
Staff Benefits	\$ 4,862,161		\$ 4,822				\$ 4,866,983		\$ 6,121,407	\$ 19,469,390	
	\$ 14,146,625		\$ 12,110				\$ 14,158,734		\$ 13,715,656	\$ 61,434,486	
Operating Expenses and Equipment											
General Expense	\$ 203,239	\$ 1,385	\$ 40,807				\$ 245,430		\$ 57,031	\$ 1,901,204	
Printing	\$ 11,078						\$ 11,078		\$ 6,692	\$ 60,000	
Telecommunications	\$ 92,345		\$ 158				\$ 92,503		\$ 31,424	\$ 344,500	
Postage	\$ 17,838	\$ 1,579					\$ 19,417		\$ 10,804	\$ 300,000	
Insurance	\$ 107						\$ 107		\$ 106	\$ 30,000	
In-State Travel	\$ 3,319		\$ 34				\$ 3,353		\$ 1,096	\$ 65,000	
Out-of-State Travel	\$ 585		\$ 2,196				\$ 2,781			\$ 10,000	
Training	\$ 1,805		\$ 1,750				\$ 3,555		\$ 6,698	\$ 35,000	
Security Services	\$ 5,490						\$ 5,490				
Facility Operations	\$ 412,581						\$ 412,581		\$ 102,501	\$ 1,445,000	
Utilities											
Contracted Services	\$ 567,489	\$ 294,410	\$ 83,758				\$ 945,656		\$ 575,588	\$ 8,137,018	
Consulting and Professional Services	\$ 33,648						\$ 33,648		\$ (12,333)	\$ 2,305,869	
Information Technology	\$ 568,741		\$ 8,000				\$ 576,741		\$ 355,516	\$ 3,806,725	
Major Equipment	\$ 156,375						\$ 156,375		\$ 17,937	\$ 20,000	
Other Items of Expense									\$ (75)		
	\$ 2,074,639	\$ 297,374	\$ 136,702				\$ 2,508,715		\$ 1,152,986	\$ 18,460,316	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 126,101	\$ 10,960					\$ 137,061		\$ 42,000	\$ 430,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (1,641)		\$ 1,641				\$ 0		\$ 2,128	\$ 0	
Prior Year Expense Adjustment											
	\$ 124,459	\$ 10,960	\$ 1,641				\$ 137,061		\$ 44,128	\$ 430,000	
Total Expenditures	\$ 16,345,723	\$ 308,334	\$ 150,453				\$ 16,804,511		\$ 14,912,770	\$ 80,324,802	
Excess (Deficit) of Revenues Over Expenditures	\$ 16,875,628	\$ 3,500,162	\$ (175,719)				\$ 20,200,071		\$ 18,840,047	\$ 1,365,066	
Operating Transfers In (Out)										\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,032,072	\$ 2,946,922	\$ 0				\$ 3,978,994	\$ 3,978,994	\$ 4,615,083	\$ 4,615,083	
Ending Balance (Deficit)	\$ 17,907,700	\$ 6,447,084	\$ (175,719)				\$ 24,179,064	\$ 3,978,994	\$ 23,455,130	\$ 5,980,149	

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

	For the month ended September									
	Fiscal Year 2023/24							2022/23		
	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	\$ 6,302,871	\$ 119,154					\$ 6,422,025		\$ 5,890,971	\$ 24,854,036
Traffic & Other Infractions	\$ 486,424	\$ 5,292					\$ 491,717		\$ 375,316	\$ 1,727,420
Other Criminal Cases	\$ 1,469,238	\$ 299,340					\$ 1,768,578		\$ 1,298,804	\$ 7,854,051
Civil	\$ 1,182,089	\$ 3,116					\$ 1,185,205		\$ 760,752	\$ 3,519,565
Family & Children Services	\$ 741,464	\$ 85,232					\$ 826,695		\$ 579,885	\$ 5,206,660
Probate, Guardianship & Mental Health Services	\$ 641,133	\$ 1,391					\$ 642,524		\$ 532,866	\$ 3,058,726
Juvenile Dependency Services	\$ 14,967	\$ 66,852					\$ 81,819		\$ 201,541	\$ 4,217,614
Juvenile Delinquency Services		\$ 718					\$ 718		\$ 168,908	\$ 918,158
Other Court Operations	\$ 556,790	\$ 21,801			\$ 869		\$ 579,460		\$ 626,106	\$ 2,488,599
Court Interpreters	\$ 614,719	\$ 300,335					\$ 915,053		\$ 1,894,541	\$ 3,643,132
Jury Services	\$ 376,437	\$ 3,805	\$ 137,061				\$ 517,304		\$ 367,653	\$ 2,771,758
Security		\$ 10,888					\$ 10,888		\$ 607	
Trial Court Operations Program	\$ 12,386,132	\$ 917,925	\$ 137,061		\$ 869		\$ 13,441,986		\$ 12,697,950	\$ 60,259,719
Enhanced Collections		\$ 73,902					\$ 73,902		\$ 511	\$ 2,900,000
Other Non-Court Operations										
Non-Court Operations Program		\$ 73,902					\$ 73,902		\$ 511	\$ 2,900,000
Executive Office	\$ 247,750	\$ 47,758					\$ 295,509		\$ 323,771	\$ 1,057,942
Fiscal Services	\$ 356,012	\$ 4,144					\$ 360,156		\$ 349,188	\$ 2,328,575
Human Resources	\$ 339,666	\$ 28,431					\$ 368,097		\$ 390,960	\$ 3,857,598
Business & Facilities Services	\$ 118,724	\$ 583,152			\$ (869)		\$ 701,007		\$ 304,935	\$ 1,095,232
Information Technology	\$ 710,451	\$ 853,404					\$ 1,563,855		\$ 845,456	\$ 8,825,736
Court Administration Program	\$ 1,772,603	\$ 1,516,889			\$ (869)		\$ 3,288,623		\$ 2,214,310	\$ 17,165,083
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 14,158,734	\$ 2,508,715	\$ 137,061		\$ 0		\$ 16,804,511		\$ 14,912,770	\$ 80,324,802