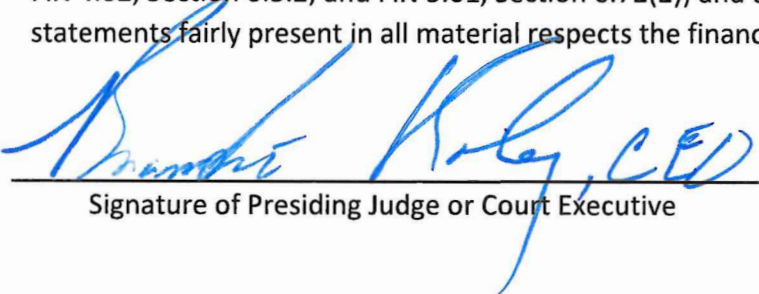
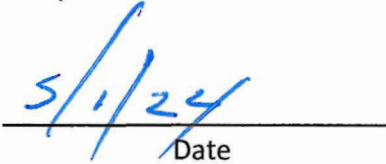


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 Francisco

Court

2023-24 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Francisco

Court

2023-24 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

San Francisco

Court

2023-24 Q3

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	444.90	366.40	403.50	405.20	

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 Francisco
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended March								
	Fiscal Year 2023/24							2022/23	
	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	\$ (4,949,150)	\$ 5,676,649	\$ (1,189,929)				\$ 43,386	\$ (419,045)	\$ (513,662)
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees	\$ 0						\$ 128,098	\$ 128,098	\$ 7,582
Trust							\$ (23,302)	\$ (23,302)	\$ (256,080)
Credit Card									
Cash on Hand	\$ 5,650							\$ 5,650	\$ 5,650
Cash with County	\$ 4,777,934						\$ 0	\$ 4,777,934	\$ 4,479,823
Cash Outside of the JCC									
Cash Equivalents	\$ 7,670,624						\$ 8,071,089	\$ 15,741,713	\$ 25,274,336
Total Cash and Cash Equivalents	\$ 7,505,058	\$ 5,676,649	\$ (1,189,929)				\$ 8,219,270	\$ 20,211,048	\$ 28,997,650
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	\$ 165,393					\$ 165,393	\$ 103,340
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 19,638	\$ 0	\$ 749,426					\$ 769,064	\$ 473,710
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 7,729	\$ 7,729	\$ 0
General Due To/From	\$ 19							\$ 19	\$ 23
Total Receivables	\$ 19,657	\$ 0	\$ 914,818				\$ 7,729	\$ 942,204	\$ 577,073
Prepaid Expenses - General	\$ 741,240							\$ 741,240	
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 741,240							\$ 741,240	
Other Assets									
Total Other Assets									
Total Assets	\$ 8,265,955	\$ 5,676,649	\$ (275,110)				\$ 8,226,999	\$ 21,894,492	\$ 29,574,723
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 170,509	\$ 97,516	\$ 5,525				\$ 9,090	\$ 282,640	\$ 166
Due to Other Funds	\$ 7,729	\$ 0	\$ 0				\$ 19	\$ 7,747	\$ 7,538
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0		\$ 0				\$ 17,500	\$ 17,500	\$ 0
TC145 Liability							\$ 2,385,329	\$ 2,385,329	\$ 2,586,415
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	\$ 791							\$ 791	\$ 0
Interest							\$ 34,502	\$ 34,502	\$ 33,867
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 156,011	\$ 97,516	\$ 5,525				\$ 2,446,440	\$ 2,705,493	\$ 2,627,986
Civil							\$ 4,407,629	\$ 4,407,629	\$ 4,535,427
Criminal							\$ 2,132	\$ 2,132	\$ 2,132
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 529,364	\$ 529,364	\$ 298,697
Miscellaneous Trust									
Total Trust Deposits							\$ 4,939,125	\$ 4,939,125	\$ 4,836,256
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	\$ 334,101	\$ 5,473	\$ 3,086				\$ 162,915	\$ 505,575	\$ 441,877
Jury Fees - Non-Interest							\$ 559,200	\$ 559,200	\$ 559,350
Fees - Partial Payment & Overpayment							\$ 119,318	\$ 119,318	\$ 118,559
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 334,101	\$ 5,473	\$ 3,086				\$ 841,433	\$ 1,184,093	\$ 1,119,786
Total Liabilities	\$ 490,113	\$ 102,989	\$ 8,611				\$ 8,226,999	\$ 8,828,711	\$ 8,584,028
Total Fund Balance	\$ 7,775,842	\$ 5,573,659	\$ (283,721)					\$ 13,065,781	\$ 20,990,695
Total Liabilities and Fund Balance	\$ 8,265,955	\$ 5,676,649	\$ (275,110)				\$ 8,226,999	\$ 21,894,492	\$ 29,574,723

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 March											
Fiscal Year 2023/24										2022/23	
	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	\$ 46,106,968	\$ 226,510					\$ 46,333,479	\$ 58,363,594	\$ 45,437,925	\$ 58,207,685	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 111,514	\$ 0	\$ 110,596	
Judges' Compensation (0150019)	\$ 370,503						\$ 370,503	\$ 494,000	\$ 370,503	\$ 494,000	
Court Interpreter (0150037)	\$ 3,153,050						\$ 3,153,050	\$ 4,235,905	\$ 3,129,260	\$ 4,159,709	
Civil Coordination Reimbursement (0150091)										\$ 20,000	
MOU Reimbursements (0150010 and General)	\$ 6,236,571						\$ 6,236,571	\$ 4,686,002	\$ 3,939,339	\$ 4,307,339	
Other Miscellaneous	\$ 5,487,134	\$ 3,293,238					\$ 8,780,372	\$ 7,707,508	\$ 9,159,419	\$ 6,558,534	
	\$ 61,354,227	\$ 3,519,749					\$ 64,873,976	\$ 75,598,523	\$ 62,036,446	\$ 73,857,863	
Grants											
AB 1058 Commissioner/Facilitator			\$ 472,673				\$ 472,673	\$ 1,014,907	\$ 488,542	\$ 1,068,297	
Other Judicial Council Grants			\$ 274,220				\$ 274,220	\$ 2,445,742	\$ 281,489	\$ 632,856	
Non-Judicial Council Grants			\$ 265,876				\$ 265,876	\$ 640,281	\$ 301,552	\$ 635,549	
			\$ 1,012,770				\$ 1,012,770	\$ 4,100,930	\$ 1,071,583	\$ 2,336,702	
Other Financing Sources											
Interest Income	\$ 521,254	\$ 314,329					\$ 835,583	\$ 100,000	\$ 546,472	\$ 60,000	
Investment Income											
Donations											
Local Fees		\$ 34,555					\$ 34,555	\$ 11,000	\$ 36,729	\$ 11,000	
Non-Fee Revenues		\$ 106					\$ 106	\$ 100	\$ 0	\$ 100	
Enhanced Collections		\$ 1,363,694					\$ 1,363,694	\$ 2,400,000	\$ 1,577,777	\$ 2,900,000	
Escheatment											
Prior Year Revenue	\$ 1,140,110	\$ 10,923					\$ 1,151,033		\$ 3,152,737		
County Program - Restricted	\$ 15,041	\$ 27,140					\$ 42,181	\$ 2,260,000	\$ 830,800	\$ 1,261,000	
Reimbursement Other	\$ 99,293						\$ 99,293	\$ 2,680,000	\$ 172,165	\$ 705,699	
Sale of Fixed Assets											
Other Miscellaneous	\$ 18,824						\$ 18,824	\$ 100,000	\$ 24,697	\$ 557,505	
	\$ 1,794,522	\$ 1,750,746					\$ 3,545,268	\$ 7,551,100	\$ 6,341,377	\$ 5,495,304	
Total Revenues	\$ 63,148,749	\$ 5,270,495	\$ 1,012,770				\$ 69,432,014	\$ 87,250,553	\$ 69,449,406	\$ 81,689,869	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 30,604,667	\$ 519,361	\$ 428,978				\$ 31,553,007	\$ 46,279,991	\$ 27,387,281	\$ 41,965,096	
Temp Help											
Overtime	\$ 295,280						\$ 295,280	\$ 500,000	\$ 341,101		
Staff Benefits	\$ 13,652,326	\$ 419,590	\$ 229,074				\$ 14,300,989	\$ 18,777,650	\$ 15,097,981	\$ 19,469,390	
	\$ 44,552,272	\$ 938,951	\$ 658,053				\$ 46,149,276	\$ 65,557,641	\$ 42,826,363	\$ 61,434,486	
Operating Expenses and Equipment											
General Expense	\$ 1,041,611	\$ 2,169	\$ 71,113				\$ 1,114,893	\$ 3,362,522	\$ 763,409	\$ 1,901,204	
Printing	\$ 27,765						\$ 27,765	\$ 60,000	\$ 31,234	\$ 60,000	
Telecommunications	\$ 319,847		\$ 1,250				\$ 321,098	\$ 365,740	\$ 198,001	\$ 344,500	
Postage	\$ 255,749	\$ 7,820					\$ 263,569	\$ 250,000	\$ 176,411	\$ 300,000	
Insurance	\$ 37,108						\$ 37,108	\$ 32,000	\$ 31,520	\$ 30,000	
In-State Travel	\$ 14,507		\$ 1,444				\$ 15,951	\$ 68,000	\$ 18,846	\$ 65,000	
Out-of-State Travel	\$ 202	\$ 2,928	\$ 3,470				\$ 6,600	\$ 5,700	\$ 9,668	\$ 10,000	
Training	\$ 23,597		\$ 13,870				\$ 37,467	\$ 32,415	\$ 19,641	\$ 35,000	
Security Services	\$ 0						\$ 0				
Facility Operations	\$ 888,177	\$ 25,280					\$ 913,457	\$ 1,650,000	\$ 891,333	\$ 1,445,000	
Utilities											
Contracted Services	\$ 5,021,038	\$ 1,500,535	\$ 437,422				\$ 6,958,996	\$ 9,216,172	\$ 4,824,960	\$ 8,137,018	
Consulting and Professional Services	\$ 1,327,775						\$ 1,327,775	\$ 2,272,223	\$ 1,155,745	\$ 2,305,869	
Information Technology	\$ 2,303,169		\$ 84,225				\$ 2,387,394	\$ 3,643,068	\$ 1,869,772	\$ 3,806,725	
Major Equipment	\$ 171,686						\$ 171,686	\$ 40,070	\$ 62,317	\$ 20,000	
Other Items of Expense	\$ 400						\$ 400		\$ 0		
	\$ 11,432,632	\$ 1,538,733	\$ 612,794				\$ 13,584,159	\$ 20,997,910	\$ 10,052,859	\$ 18,460,316	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 586,027	\$ 27,521					\$ 613,548	\$ 695,000	\$ 298,433	\$ 430,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (224,215)	\$ 138,552	\$ 85,662				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (1,757)						\$ (1,757)		\$ (103,861)		
	\$ 360,056	\$ 166,073	\$ 85,662				\$ 611,792	\$ 695,000	\$ 194,572	\$ 430,000	
Total Expenditures	\$ 56,344,960	\$ 2,643,757	\$ 1,356,509				\$ 60,345,227	\$ 87,250,551	\$ 53,073,794	\$ 80,324,802	
Excess (Deficit) of Revenues Over Expenditures	\$ 6,803,789	\$ 2,626,738	\$ (343,739)				\$ 9,086,787	\$ 2	\$ 16,375,612	\$ 1,365,066	
Operating Transfers In (Out)	\$ (60,018)		\$ 60,018				\$ 0			\$ 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)	\$ 7,775,842	\$ 5,573,659	\$ (283,721)				\$ 13,065,781	\$ 3,978,996	\$ 20,990,695	\$ 5,980,149	

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

For the month ended March										
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	\$ 19,310,906	\$ 719,947			\$ (1,695)		\$ 20,029,158	\$ 27,034,027	\$ 18,160,837	\$ 24,854,036
Traffic & Other Infractions	\$ 818,549	\$ 12,066			\$ (102,546)		\$ 728,069	\$ 1,469,706	\$ 792,566	\$ 1,727,420
Other Criminal Cases	\$ 4,722,394	\$ 1,761,899			\$ 0		\$ 6,484,293	\$ 9,137,539	\$ 5,172,997	\$ 7,854,051
Civil	\$ 4,248,076	\$ 16,914					\$ 4,264,989	\$ 4,167,078	\$ 3,212,971	\$ 3,519,565
Family & Children Services	\$ 2,449,748	\$ 206,684			\$ 1,131		\$ 2,657,562	\$ 8,649,120	\$ 2,324,772	\$ 5,206,660
Probate, Guardianship & Mental Health Services	\$ 2,164,022	\$ 7,340					\$ 2,171,361	\$ 3,104,221	\$ 2,112,868	\$ 3,058,726
Juvenile Dependency Services	\$ 421,934	\$ 2,326,389					\$ 2,748,324	\$ 3,845,778	\$ 2,426,505	\$ 4,217,614
Juvenile Delinquency Services		\$ 3,925					\$ 3,925	\$ 823,138	\$ 188,442	\$ 918,158
Other Court Operations	\$ 2,143,113	\$ 319,239			\$ 31,530		\$ 2,493,882	\$ 3,187,199	\$ 2,246,106	\$ 2,488,599
Court Interpreters	\$ 2,015,876	\$ 1,456,415					\$ 3,472,291	\$ 3,485,111	\$ 3,815,264	\$ 3,643,132
Jury Services	\$ 1,175,538	\$ 158,496	\$ 613,548				\$ 1,947,582	\$ 2,533,780	\$ 1,514,145	\$ 2,771,758
Security		\$ 24,030					\$ 24,030		\$ 7,443	
Trial Court Operations Program	\$ 39,470,155	\$ 7,013,341	\$ 613,548		\$ (71,580)		\$ 47,025,465	\$ 67,436,697	\$ 41,974,917	\$ 60,259,719
Enhanced Collections	\$ 818,752	\$ 239,187			\$ 119,702		\$ 1,177,640	\$ 2,400,002	\$ 1,239,275	\$ 2,900,000
Other Non-Court Operations										
Non-Court Operations Program	\$ 818,752	\$ 239,187			\$ 119,702		\$ 1,177,640	\$ 2,400,002	\$ 1,239,275	\$ 2,900,000
Executive Office	\$ 971,010	\$ 313,863			\$ 0		\$ 1,284,873	\$ 1,418,662	\$ 704,975	\$ 1,057,942
Fiscal Services	\$ 1,168,050	\$ 13,725			\$ (10,548)		\$ 1,171,228	\$ 1,910,276	\$ 1,098,516	\$ 2,328,575
Human Resources	\$ 1,054,043	\$ 1,306,455				\$ (891)	\$ 2,359,606	\$ 4,400,868	\$ 2,256,572	\$ 3,857,598
Business & Facilities Services	\$ 447,607	\$ 1,543,629			\$ (32,661)		\$ 1,958,575	\$ 340,936	\$ 1,744,414	\$ 1,095,232
Information Technology	\$ 2,219,659	\$ 3,153,959			\$ (4,913)	\$ (865)	\$ 5,367,840	\$ 9,343,110	\$ 4,055,125	\$ 8,825,736
Court Administration Program	\$ 5,860,369	\$ 6,331,631			\$ (48,122)	\$ (1,757)	\$ 12,142,122	\$ 17,413,852	\$ 9,859,602	\$ 17,165,083
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 46,149,276	\$ 13,584,159	\$ 613,548		\$ 0	\$ (1,757)	\$ 60,345,227	\$ 87,250,551	\$ 53,073,794	\$ 80,324,802