


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.

Emelia E. Riley

 Verified by signNow
11/01/2024 13:05:55 UTC
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Executive Office

11/01/2024

Date

San Francisco Superior Court
Court

2024-25 1Q
Fiscal Year & 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 Francisco
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

	For the month ended September								2023/24
	Fiscal Year 2024/25								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (5,182,897)	\$ 5,439,094	\$ (706,827)				\$ 43,166	\$ (407,464)	\$ (660,209)
Payroll									
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 60,714	\$ 60,714	\$ 117,275
Trust							\$ (50,008)	\$ (50,008)	\$ (44,215)
Credit Card									
Cash on Hand	\$ 5,650							\$ 5,650	\$ 5,650
Cash with County	\$ 4,887,221						\$ 0	\$ 4,887,221	\$ 4,718,476
Cash Outside of the JCC									
Cash Held with the JCC	\$ 741,240							\$ 741,240	\$ 0
Cash Equivalents	\$ 17,370,156						\$ 9,413,325	\$ 26,783,481	\$ 27,066,188
Total Cash and Cash Equivalents	\$ 17,871,371	\$ 5,439,094	\$ (706,827)				\$ 9,467,196	\$ 32,070,834	\$ 31,203,166
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General		\$ 0					\$ 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	\$ 224,421					\$ 224,421	\$ 210,001
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 463,162					\$ 463,161	\$ 674,156
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 8,159	\$ 8,159	\$ 0
General Due To/From	\$ 175							\$ 175	\$ 19
Total Receivables	\$ 175	\$ 0	\$ 687,582				\$ 8,159	\$ 695,916	\$ 884,175
Prepaid Expenses - General									\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 17,871,546	\$ 5,439,094	\$ (19,245)				\$ 9,475,355	\$ 32,766,750	\$ 32,087,341
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,857	\$ 42,343	\$ 0				\$ 3,334	\$ 50,534	\$ 197,423
Due to Other Funds	\$ 8,159	\$ 0	\$ 0				\$ 175	\$ 8,334	\$ 8,583
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 1,096,268	\$ 207,943	\$ 0				\$ 17,500	\$ 1,321,711	\$ 216,203
TC145 Liability							\$ 2,794,750	\$ 2,794,750	\$ 2,086,268
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ (23,017)
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 791							\$ 791	\$ 0
Interest							\$ 38,046	\$ 38,046	\$ 29,979
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,110,075	\$ 250,286	\$ 0				\$ 2,853,805	\$ 4,214,165	\$ 2,515,438
Civil							\$ 5,093,342	\$ 5,093,342	\$ 3,870,868
Criminal							\$ 2,132	\$ 2,132	\$ 2,132
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 674,010	\$ 674,010	\$ 391,061
Miscellaneous Trust									
Total Trust Deposits							\$ 5,769,483	\$ 5,769,483	\$ 4,264,061
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 0							\$ 0	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 310,151	\$ 6,532	\$ 29,893				\$ 173,263	\$ 519,839	\$ 450,524
Jury Fees - Non-Interest							\$ 559,200	\$ 559,200	\$ 559,200
Fees - Partial Payment & Overpayment							\$ 119,604	\$ 119,604	\$ 119,053
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 310,151	\$ 6,532	\$ 29,893				\$ 852,067	\$ 1,198,643	\$ 1,128,777
Total Liabilities	\$ 1,420,226	\$ 256,817	\$ 29,893				\$ 9,475,355	\$ 11,182,291	\$ 7,908,276
Total Fund Balance	\$ 16,451,320	\$ 5,182,277	\$ (49,138)					\$ 21,584,459	\$ 24,179,064
Total Liabilities and Fund Balance	\$ 17,871,546	\$ 5,439,094	\$ (19,245)				\$ 9,475,355	\$ 32,766,750	\$ 32,087,341

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 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	\$ 27,149,147	\$ 35,708					\$ 27,184,855		\$ 27,543,682	\$ 58,363,594	
Improvement and Modernization Fund	\$ 0						\$ 0		\$ (104,495)	\$ 111,514	
Judges' Compensation (0150019)	\$ 123,501						\$ 123,501		\$ 123,501	\$ 494,000	
Court Interpreter (0150037)	\$ 109,322						\$ 109,322		\$ 944,206	\$ 4,235,905	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 4,453,461						\$ 4,453,461		\$ 4,506,138	\$ 4,686,002	
Other Miscellaneous		\$ 1,951,000					\$ 1,951,000		\$ 3,293,238	\$ 7,707,508	
	\$ 31,835,431	\$ 1,986,708					\$ 33,822,139		\$ 36,306,269	\$ 75,598,523	
Grants											
AB 1058 Commissioner/Facilitator			\$ (908)				\$ (908)		\$ (35,797)	\$ 1,014,907	
Other Judicial Council Grants			\$ 14,045				\$ 14,045		\$ 88,047	\$ 2,445,742	
Non-Judicial Council Grants			\$ 32,963				\$ 32,963		\$ (77,516)	\$ 640,281	
			\$ 46,100				\$ 46,100		\$ (25,266)	\$ 4,100,930	
Other Financing Sources											
Interest Income	\$ 153,116	\$ 0					\$ 153,116		\$ 313,979	\$ 100,000	
Investment Income											
Donations											
Local Fees	\$ 3,898	\$ (3,898)					\$ 0			\$ 11,000	
Non-Fee Revenues										\$ 100	
Enhanced Collections	\$ 0	\$ 140,168					\$ 140,168		\$ 311,287	\$ 2,400,000	
Escheatment											
Prior Year Revenue	\$ 61,184	\$ 15,843					\$ 77,027		\$ 65,925		
County Program - Restricted	\$ (11,458)	\$ 907					\$ (10,551)		\$ 5,879	\$ 2,260,000	
Reimbursement Other	\$ 41,385						\$ 41,385		\$ 19,460	\$ 2,680,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 19,071						\$ 19,071		\$ 7,047	\$ 100,000	
	\$ 267,195	\$ 153,021					\$ 420,216		\$ 723,578	\$ 7,551,100	
Total Revenues	\$ 32,102,625	\$ 2,139,729	\$ 46,100				\$ 34,288,455		\$ 37,004,582	\$ 87,250,553	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 9,612,323	\$ 0	\$ 291				\$ 9,612,614		\$ 9,193,016	\$ 46,279,991	
Temp Help											
Overtime	\$ 86,662						\$ 86,662		\$ 98,736	\$ 500,000	
Staff Benefits	\$ 5,029,287	\$ 0					\$ 5,029,287		\$ 4,866,983	\$ 18,777,650	
	\$ 14,728,272	\$ 0	\$ 291				\$ 14,728,563		\$ 14,158,734	\$ 65,557,641	
Operating Expenses and Equipment											
General Expense	\$ 543,430	\$ 763	\$ 66,655				\$ 610,848		\$ 245,430	\$ 3,362,522	
Printing	\$ 5,193						\$ 5,193		\$ 11,078	\$ 60,000	
Telecommunications	\$ 60,736		\$ 1,254				\$ 61,990		\$ 92,503	\$ 365,740	
Postage	\$ 74,459	\$ 2,104					\$ 76,563		\$ 19,418	\$ 250,000	
Insurance	\$ 113						\$ 113		\$ 107	\$ 32,000	
In-State Travel	\$ 2,839		\$ 702				\$ 3,540		\$ 3,353	\$ 68,000	
Out-of-State Travel	\$ 3,001	\$ 1,205					\$ 4,205		\$ 2,781	\$ 5,700	
Training	\$ 7,833		\$ 1,520				\$ 9,353		\$ 3,555	\$ 32,415	
Security Services									\$ 5,490		
Facility Operations	\$ 30,518						\$ 30,518		\$ 412,581	\$ 1,650,000	
Utilities											
Contracted Services	\$ 858,139	\$ 259,798	\$ 24,859				\$ 1,142,796		\$ 945,656	\$ 9,216,172	
Consulting and Professional Services	\$ 9,599						\$ 9,599		\$ 33,648	\$ 2,272,223	
Information Technology	\$ 564,921		\$ 0				\$ 564,921		\$ 576,741	\$ 3,643,068	
Major Equipment	\$ 7,900						\$ 7,900		\$ 156,375	\$ 40,070	
Other Items of Expense	\$ 88						\$ 88				
	\$ 2,168,767	\$ 263,869	\$ 94,990				\$ 2,527,626		\$ 2,508,715	\$ 20,997,910	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 165,656	\$ 8,127					\$ 173,783		\$ 137,061	\$ 695,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ 43	\$ 0	\$ (43)				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 0		\$ 0				\$ 0				
	\$ 165,699	\$ 8,127	\$ (43)				\$ 173,783		\$ 137,061	\$ 695,000	
Total Expenditures	\$ 17,062,737	\$ 271,996	\$ 95,239				\$ 17,429,972		\$ 16,804,511	\$ 87,250,551	
Excess (Deficit) of Revenues Over Expenditures	\$ 15,039,888	\$ 1,867,733	\$ (49,138)				\$ 16,858,483		\$ 20,200,071	\$ 2	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,411,432	\$ 3,314,544	\$ 0				\$ 4,725,976	\$ 4,725,976	\$ 3,978,994	\$ 3,978,994	
Ending Balance (Deficit)	\$ 16,451,320	\$ 5,182,277	\$ (49,138)				\$ 21,584,459	\$ 4,725,976	\$ 24,179,064	\$ 3,978,996	

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

For the month ended September

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	\$ 6,124,983	\$ 231,443					\$ 6,356,426		\$ 6,422,025	\$ 27,034,027
Traffic & Other Infractions	\$ 479,021	\$ 4,255					\$ 483,276		\$ 491,717	\$ 1,469,706
Other Criminal Cases	\$ 1,460,264	\$ 141,601			\$ 0		\$ 1,601,865		\$ 1,768,578	\$ 9,137,539
Civil	\$ 1,456,692	\$ 4,239			\$ (7,405)		\$ 1,453,526		\$ 1,185,205	\$ 4,167,078
Family & Children Services	\$ 902,714	\$ 26,767			\$ 7,405		\$ 936,886		\$ 826,695	\$ 8,649,120
Probate, Guardianship & Mental Health Services	\$ 662,739	\$ (365)					\$ 662,374		\$ 642,524	\$ 3,104,221
Juvenile Dependency Services	\$ 152,007	\$ (209,993)					\$ (57,986)		\$ 81,819	\$ 3,845,778
Juvenile Delinquency Services		\$ 489					\$ 489		\$ 718	\$ 823,138
Other Court Operations	\$ 619,169	\$ 55,471			\$ (43)	\$ 0	\$ 674,597		\$ 579,460	\$ 3,187,199
Court Interpreters	\$ 637,146	\$ 625,042					\$ 1,262,188		\$ 915,053	\$ 3,485,111
Jury Services	\$ 401,842	\$ 43,366	\$ 173,783				\$ 618,992		\$ 517,304	\$ 2,533,780
Security		\$ 5,234					\$ 5,234		\$ 10,888	
Trial Court Operations Program	\$ 12,896,578	\$ 927,549	\$ 173,783		\$ (43)	\$ 0	\$ 13,997,868		\$ 13,441,986	\$ 67,436,697
Enhanced Collections		\$ 87,666					\$ 87,666		\$ 73,902	\$ 2,400,002
Other Non-Court Operations										
Non-Court Operations Program		\$ 87,666					\$ 87,666		\$ 73,902	\$ 2,400,002
Executive Office	\$ 239,884	\$ 220,447				\$ 0	\$ 460,331		\$ 295,509	\$ 1,418,662
Fiscal Services	\$ 387,916	\$ 5,425					\$ 393,341		\$ 360,156	\$ 1,910,276
Human Resources	\$ 324,889	\$ 30,117					\$ 355,006		\$ 368,097	\$ 4,400,868
Business & Facilities Services	\$ 246,357	\$ 214,781			\$ 43		\$ 461,180		\$ 701,007	\$ 340,936
Information Technology	\$ 632,939	\$ 1,041,642					\$ 1,674,580		\$ 1,563,855	\$ 9,343,110
Court Administration Program	\$ 1,831,985	\$ 1,512,412			\$ 43	\$ 0	\$ 3,344,439		\$ 3,288,623	\$ 17,413,852
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 14,728,563	\$ 2,527,626	\$ 173,783		\$ 0	\$ 0	\$ 17,429,972		\$ 16,804,511	\$ 87,250,551