

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.

Bryan E. Riley



e of Presiding Judge or Court Executive

04/18/2025

Date

San Francisco

Court

2024-25 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Francisco

Court

2024-25 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

None

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

San Francisco

Court

2024-25 Q3

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
	Total Authorized Positions (FTEs) ¹ Optional	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	444.9	407.29	412	425	

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 2024/25							2023/24
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (5,053,078)	\$ 4,932,197	\$ (984,558)				\$ 53,158	\$ (1,052,282)	\$ (419,045)
Payroll	\$ 25,305							\$ 25,305	
Jury									
Revolving	\$ 100,000							\$ 100,000	\$ 0
Other									
Distribution									
Civil Filing Fees	\$ 0						\$ 22,882	\$ 22,882	\$ 128,098
Trust							\$ (37,882)	\$ (37,882)	\$ (23,302)
Credit Card									
Cash on Hand	\$ 5,650							\$ 5,650	\$ 5,650
Cash with County	\$ 4,716,198						\$ 0	\$ 4,716,198	\$ 4,777,934
Cash Outside of the JCC									
Cash Held with the JCC	\$ 1,000							\$ 1,000	\$ 0
Cash Equivalents	\$ 2,896,197						\$ 9,783,929	\$ 12,680,126	\$ 15,741,713
Total Cash and Cash Equivalents	\$ 2,691,272	\$ 4,932,197	\$ (984,558)				\$ 9,822,086	\$ 16,460,997	\$ 20,211,048
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	\$ 0					\$ 0	\$ 165,393
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 298,730					\$ 298,730	\$ 769,064
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 7,729
General Due To/From	\$ 288							\$ 288	\$ 19
Total Receivables	\$ 288	\$ 0	\$ 298,730				\$ 0	\$ 299,018	\$ 942,204
Prepaid Expenses - General	\$ 33,000							\$ 33,000	\$ 741,240
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 33,000							\$ 33,000	\$ 741,240
Other Assets									
Total Other Assets									
Total Assets	\$ 2,724,560	\$ 4,932,197	\$ (685,829)				\$ 9,822,086	\$ 16,793,015	\$ 21,894,492
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 815	\$ 0	\$ 0				\$ 113,107	\$ 113,922	\$ 282,640
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 288	\$ 288	\$ 7,747
Due to Other Courts	\$ 0		\$ 0					\$ 0	\$ 0
Due to State	\$ 1,096,268	\$ 247,120	\$ 0				\$ 17,500	\$ 1,360,888	\$ 17,500
TC145 Liability							\$ 2,479,286	\$ 2,479,286	\$ 2,385,329
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ (23,017)
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ (50)							\$ (50)	\$ 791
Interest							\$ 32,944	\$ 32,944	\$ 34,502
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 1,097,033	\$ 247,120	\$ 0				\$ 2,643,125	\$ 3,987,279	\$ 2,705,493
Civil							\$ 5,487,598	\$ 5,487,598	\$ 4,407,629
Criminal							\$ 2,132	\$ 2,132	\$ 2,132
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 823,839	\$ 823,839	\$ 529,364
Miscellaneous Trust									
Total Trust Deposits							\$ 6,313,569	\$ 6,313,569	\$ 4,939,125
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	\$ 357,494	\$ 6,895	\$ 29,893				\$ 178,115	\$ 572,396	\$ 505,575
Jury Fees - Non-Interest							\$ 559,200	\$ 559,200	\$ 559,200
Fees - Partial Payment & Overpayment							\$ 128,077	\$ 128,077	\$ 119,318
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 357,494	\$ 6,895	\$ 29,893				\$ 865,392	\$ 1,259,673	\$ 1,184,093
Total Liabilities	\$ 1,454,527	\$ 254,015	\$ 29,893				\$ 9,822,086	\$ 11,560,521	\$ 8,828,711
Total Fund Balance	\$ 1,270,032	\$ 4,678,182	\$ (715,722)					\$ 5,232,493	\$ 13,065,781
Total Liabilities and Fund Balance	\$ 2,724,560	\$ 4,932,197	\$ (685,829)				\$ 9,822,086	\$ 16,793,015	\$ 21,894,492

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 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	\$ 46,653,114	\$ 240,644						\$ 46,893,758	\$ 60,406,514	\$ 46,333,479	\$ 58,363,594
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 107,673	\$ 0	\$ 111,514
Judges' Compensation (0150019)	\$ 370,503							\$ 370,503	\$ 494,000	\$ 370,503	\$ 494,000
Court Interpreter (0150037)	\$ 2,239,089							\$ 2,239,089	\$ 4,259,534	\$ 3,153,050	\$ 4,235,905
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 6,083,659							\$ 6,083,659	\$ 6,655,867	\$ 6,236,571	\$ 4,686,002
Other Miscellaneous	\$ 5,487,134	\$ 1,951,000						\$ 7,438,134	\$ 6,466,357	\$ 8,780,372	\$ 7,707,508
	\$ 60,833,498	\$ 2,191,644						\$ 63,025,142	\$ 78,389,945	\$ 64,873,976	\$ 75,598,523
Grants											
AB 1058 Commissioner/Facilitator			\$ 233,605					\$ 233,605	\$ 1,179,392	\$ 472,673	\$ 1,014,907
Other Judicial Council Grants			\$ 79,379					\$ 79,379	\$ 452,170	\$ 274,220	\$ 2,445,742
Non-Judicial Council Grants			\$ 90,241					\$ 90,241	\$ 783,547	\$ 265,876	\$ 640,281
			\$ 403,225					\$ 403,225	\$ 2,415,109	\$ 1,012,770	\$ 4,100,930
Other Financing Sources											
Interest Income	\$ 376,997	\$ 123,317						\$ 500,314	\$ 700,000	\$ 835,583	\$ 100,000
Investment Income											
Donations											
Local Fees	\$ 0	\$ 15,770						\$ 15,770	\$ 11,000	\$ 34,555	\$ 11,000
Non-Fee Revenues									\$ 100	\$ 106	\$ 100
Enhanced Collections	\$ 0	\$ 664,943						\$ 664,943	\$ 2,000,000	\$ 1,363,694	\$ 2,400,000
Escheatment											
Prior Year Revenue	\$ 846,494	\$ 15,844	\$ (4,968)					\$ 857,371		\$ 1,151,033	
County Program - Restricted	\$ 58,547	\$ 21,600						\$ 80,148	\$ 790,000	\$ 42,181	\$ 2,260,000
Reimbursement Other	\$ 102,533							\$ 102,533	\$ 2,850,000	\$ 99,293	\$ 2,680,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 49,887							\$ 49,887	\$ 100,000	\$ 18,824	\$ 100,000
	\$ 1,434,458	\$ 841,474	\$ (4,968)					\$ 2,270,965	\$ 6,451,100	\$ 3,545,268	\$ 7,551,100
Total Revenues	\$ 62,267,956	\$ 3,033,119	\$ 398,257					\$ 65,699,332	\$ 87,256,154	\$ 69,432,014	\$ 87,250,553
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 34,236,665	\$ 180,431	\$ 276,056					\$ 34,693,152	\$ 45,393,781	\$ 31,553,007	\$ 46,279,991
Temp Help											
Overtime	\$ 173,277							\$ 173,277	\$ 500,000	\$ 295,280	\$ 500,000
Staff Benefits	\$ 15,045,215	\$ 153,774	\$ 134,169					\$ 15,333,158	\$ 20,050,556	\$ 14,300,989	\$ 18,777,650
	\$ 49,455,157	\$ 334,205	\$ 410,225					\$ 50,199,586	\$ 65,944,336	\$ 46,149,276	\$ 65,557,641
Operating Expenses and Equipment											
General Expense	\$ 1,843,773	\$ 1,023	\$ 85,014					\$ 1,929,810	\$ 1,550,626	\$ 1,114,893	\$ 3,362,522
Printing	\$ 21,912							\$ 21,912	\$ 50,000	\$ 27,765	\$ 60,000
Telecommunications	\$ 222,843		\$ 2,572					\$ 225,415	\$ 365,740	\$ 321,098	\$ 365,740
Postage	\$ 155,560	\$ 5,064						\$ 160,624	\$ 450,000	\$ 263,569	\$ 250,000
Insurance	\$ 42,578							\$ 42,578	\$ 32,000	\$ 37,108	\$ 32,000
In-State Travel	\$ 25,950		\$ 4,944					\$ 30,894	\$ 63,000	\$ 15,951	\$ 68,000
Out-of-State Travel	\$ 11,693	\$ 1,205						\$ 12,897	\$ 6,000	\$ 6,600	\$ 5,700
Training	\$ 16,722		\$ 11,421					\$ 28,142	\$ 93,289	\$ 37,467	\$ 32,415
Security Services	\$ 21,901							\$ 21,901		\$ 0	
Facility Operations	\$ 1,384,863	\$ 8,181						\$ 1,393,044	\$ 1,865,500	\$ 913,457	\$ 1,650,000
Utilities											
Contracted Services	\$ 5,501,082	\$ 1,352,768	\$ 507,619					\$ 7,361,470	\$ 9,595,706	\$ 6,958,996	\$ 9,216,172
Consulting and Professional Services	\$ 1,386,406							\$ 1,386,406	\$ 2,773,514	\$ 1,327,775	\$ 2,272,223
Information Technology	\$ 1,749,614		\$ 0					\$ 1,749,614	\$ 3,303,788	\$ 2,387,394	\$ 3,643,068
Major Equipment	\$ 5,974							\$ 5,974	\$ 566,840	\$ 171,686	\$ 40,070
Other Items of Expense	\$ 128							\$ 128		\$ 400	
	\$ 12,390,997	\$ 1,368,241	\$ 611,570					\$ 14,370,809	\$ 20,716,003	\$ 13,584,159	\$ 20,997,910
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 714,852	\$ 29,387						\$ 744,239	\$ 925,000	\$ 613,548	\$ 695,000
Judgements, Settlements and Claims	\$ 14,984							\$ 14,984			
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (124,810)	\$ 56,481	\$ 68,330					\$ 0	\$ 133,437	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (41,825)	\$ (118,833)	\$ 23,854					\$ (136,803)		\$ (1,757)	
	\$ 563,201	\$ (32,965)	\$ 92,184					\$ 622,420	\$ 1,058,437	\$ 611,792	\$ 695,000
Total Expenditures	\$ 62,409,356	\$ 1,669,480	\$ 1,113,979					\$ 65,192,815	\$ 87,718,776	\$ 60,345,227	\$ 87,250,551
Excess (Deficit) of Revenues Over Expenditures	\$ (141,399)	\$ 1,363,638	\$ (715,722)					\$ 506,517	\$ (462,622)	\$ 9,086,787	\$ 2
Operating Transfers In (Out)										\$ 0	
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)	\$ 1,270,032	\$ 4,678,182	\$ (715,722)					\$ 5,232,493	\$ 4,263,354	\$ 13,065,781	\$ 3,978,996

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

For the month ended March										
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	\$ 18,997,380	\$ 1,468,122			\$ (643)	\$ (17,673)	\$ 20,447,188	\$ 30,722,104	\$ 20,029,158	\$ 27,034,027
Traffic & Other Infractions	\$ 1,385,971	\$ 20,376			\$ (52,365)		\$ 1,353,982	\$ 4,633,761	\$ 728,069	\$ 1,469,706
Other Criminal Cases	\$ 5,422,432	\$ 1,299,452			\$ 0	\$ (119,124)	\$ 6,602,760	\$ 8,643,595	\$ 6,484,293	\$ 9,137,539
Civil	\$ 5,428,107	\$ 18,228			\$ (16,107)	\$ (442)	\$ 5,429,786	\$ 1,836,479	\$ 4,264,989	\$ 4,167,078
Family & Children Services	\$ 3,387,048	\$ 301,560			\$ 17,778	\$ (1,485)	\$ 3,704,900	\$ 4,318,293	\$ 2,657,562	\$ 8,649,120
Probate, Guardianship & Mental Health Services	\$ 2,308,464	\$ 1,983					\$ 2,310,447	\$ 2,994,542	\$ 2,171,361	\$ 3,104,221
Juvenile Dependency Services	\$ 649,359	\$ 2,027,598					\$ 2,676,958	\$ 4,300,470	\$ 2,748,324	\$ 3,845,778
Juvenile Delinquency Services		\$ 1,417					\$ 1,417	\$ 640,357	\$ 3,925	\$ 823,138
Other Court Operations	\$ 2,196,268	\$ 216,864			\$ 9,905	\$ 2,232	\$ 2,425,268	\$ 3,975,084	\$ 2,493,882	\$ 3,187,199
Court Interpreters	\$ 2,249,429	\$ 2,013,761					\$ 4,263,190	\$ 3,867,136	\$ 3,472,291	\$ 3,485,111
Jury Services	\$ 1,416,122	\$ 79,864	\$ 722,538				\$ 2,218,524	\$ 2,665,548	\$ 1,947,582	\$ 2,533,780
Security		\$ 43,808					\$ 43,808		\$ 24,030	
Trial Court Operations Program	\$ 43,440,580	\$ 7,493,033	\$ 722,538		\$ (41,433)	\$ (136,492)	\$ 51,478,227	\$ 68,597,369	\$ 47,025,465	\$ 67,436,697
Enhanced Collections	\$ 334,205	\$ 253,784			\$ 56,481		\$ 644,469	\$ 2,000,000	\$ 1,177,640	\$ 2,400,002
Other Non-Court Operations			\$ 21,701				\$ 21,701			
Non-Court Operations Program	\$ 334,205	\$ 253,784	\$ 21,701		\$ 56,481		\$ 666,170	\$ 2,000,000	\$ 1,177,640	\$ 2,400,002
Executive Office	\$ 888,645	\$ 494,868				\$ 0	\$ 1,383,513	\$ 1,672,978	\$ 1,284,873	\$ 1,418,662
Fiscal Services	\$ 1,384,888	\$ 19,158	\$ 14,984		\$ (3,473)		\$ 1,415,558	\$ 2,467,570	\$ 1,171,228	\$ 1,910,276
Human Resources	\$ 988,454	\$ 1,432,076					\$ 2,420,530	\$ 4,839,975	\$ 2,359,606	\$ 4,400,868
Business & Facilities Services	\$ 757,216	\$ 1,330,285			\$ (11,575)	\$ (304)	\$ 2,075,622	\$ 348,117	\$ 1,958,575	\$ 340,936
Information Technology	\$ 2,405,598	\$ 3,347,604				\$ (6)	\$ 5,753,196	\$ 7,792,769	\$ 5,367,840	\$ 9,343,110
Court Administration Program	\$ 6,424,802	\$ 6,623,992	\$ 14,984		\$ (15,048)	\$ (311)	\$ 13,048,418	\$ 17,121,408	\$ 12,142,122	\$ 17,413,852
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 50,199,586	\$ 14,370,809	\$ 759,223		\$ 0	\$ (136,803)	\$ 65,192,815	\$ 87,718,776	\$ 60,345,227	\$ 87,250,551