

**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.

*Brandon E. Riley*

10/25/2025

Verified by signNow  
10/25/2025 19:35:18 UTC  
f7536c02acae4be49ed5  
San Francisco Residing Judge or Court Executive

Date

San Francisco

Court

2025-26 Q1

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Francisco

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Court

2025-26 Q1

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

San Francisco

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Court

2025-26 Q1

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Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	463.9	401.7			

<sup>1</sup> 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								
	Fiscal Year 2025/26							2024/25	
	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							
<b>ASSETS</b>									
Operations	\$ (2,015,460)	\$ 2,374,366	\$ (2,070,288)				\$ 51,477	\$ (1,659,905)	\$ (407,464)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 100,000							\$ 100,000	\$ 50,000
Other									
Distribution									
Civil Filing Fees							\$ (1,047,419)	\$ (1,047,419)	\$ 60,714
Trust							\$ (38,188)	\$ (38,188)	\$ (50,008)
Credit Card									
Cash on Hand	\$ 5,650							\$ 5,650	\$ 5,650
Cash with County	\$ 3,960,359						\$ 0	\$ 3,960,359	\$ 4,887,221
Cash Outside of the JCC									
Cash Held with the JCC	\$ 1,000							\$ 1,000	\$ 741,240
Cash Equivalents	\$ 6,887,759						\$ 11,460,233	\$ 18,347,992	\$ 26,783,481
Total Cash and Cash Equivalents	\$ 8,939,308	\$ 2,374,366	\$ (2,070,288)				\$ 10,426,104	\$ 19,669,489	\$ 32,070,834
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 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	\$ 123,218	\$ 0	\$ 296,861					\$ 420,079	\$ 224,421
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 15,902	\$ 0	\$ 926,259					\$ 942,160	\$ 463,161
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 8,159
General Due To/From	\$ 0							\$ 0	\$ 175
Total Receivables	\$ 139,119	\$ 0	\$ 1,223,119				\$ 0	\$ 1,362,239	\$ 695,916
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 9,078,427	\$ 2,374,366	\$ (847,169)				\$ 10,426,104	\$ 21,031,728	\$ 32,766,750
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,695	\$ 0	\$ 0				\$ 0	\$ 1,695	\$ 50,534
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 8,334
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 2,209,842	\$ 109,142	\$ 0				\$ 17,500	\$ 2,336,485	\$ 1,321,711
TC145 Liability							\$ 1,436,625	\$ 1,436,625	\$ 2,794,750
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 82							\$ 82	\$ 791
Interest							\$ 38,474	\$ 38,474	\$ 38,046
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 2,211,620	\$ 109,142	\$ 0				\$ 1,492,600	\$ 3,813,362	\$ 4,214,165
Civil							\$ 7,113,634	\$ 7,113,634	\$ 5,093,342
Criminal							\$ 2,132	\$ 2,132	\$ 2,132
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 946,255	\$ 946,255	\$ 674,010
Miscellaneous Trust									
Total Trust Deposits							\$ 8,062,021	\$ 8,062,021	\$ 5,769,483
Accrued Payroll	\$ (44,002)		\$ (14,867)					\$ (58,869)	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ (44,002)		\$ (14,867)					\$ (58,869)	\$ 0
Revenue Collected in Advance	\$ 1,000,000	\$ 0	\$ 0					\$ 1,000,000	\$ 0
Liabilities For Deposits	\$ 403,210	\$ 7,408	\$ 30,593				\$ 195,853	\$ 637,064	\$ 519,839
Jury Fees - Non-Interest							\$ 555,900	\$ 555,900	\$ 559,200
Fees - Partial Payment & Overpayment							\$ 119,730	\$ 119,730	\$ 119,604
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,403,210	\$ 7,408	\$ 30,593				\$ 871,483	\$ 2,312,694	\$ 1,198,643
Total Liabilities	\$ 3,570,829	\$ 116,550	\$ 15,726				\$ 10,426,104	\$ 14,129,208	\$ 11,182,291
Total Fund Balance	\$ 5,507,598	\$ 2,257,816	\$ (862,895)					\$ 6,902,520	\$ 21,584,459
Total Liabilities and Fund Balance	\$ 9,078,427	\$ 2,374,366	\$ (847,169)				\$ 10,426,104	\$ 21,031,728	\$ 32,766,750

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 2025/26									2024/25		
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 19,775,455	\$ 35,779					\$ 19,811,234		\$ 27,184,855	\$ 60,406,514	
Improvement and Modernization Fund									\$ 0	\$ 107,673	
Judges' Compensation (0150019)	\$ 123,501						\$ 123,501		\$ 123,501	\$ 494,000	
Court Interpreter (0150037)	\$ 1,199,412						\$ 1,199,412		\$ 109,322	\$ 4,259,534	
Civil Coordination Reimbursement (0150091)	\$ (8,099)						\$ (8,099)				
MOU Reimbursements (0150010 and General)	\$ 138,657						\$ 138,657		\$ 4,453,461	\$ 6,655,867	
Other Miscellaneous	\$ 173,091	\$ 1,188,891					\$ 1,361,982		\$ 1,951,000	\$ 6,466,357	
	<b>\$ 21,402,017</b>	<b>\$ 1,224,671</b>					<b>\$ 22,626,687</b>		<b>\$ 33,822,139</b>	<b>\$ 78,389,945</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ (224,704)				\$ (224,704)		\$ (908)	\$ 1,179,392	
Other Judicial Council Grants	\$ 649,706		\$ (417,393)				\$ 232,313		\$ 14,045	\$ 452,170	
Non-Judicial Council Grants			\$ (464,754)				\$ (464,754)		\$ 32,963	\$ 783,547	
	<b>\$ 649,706</b>		<b>\$ (1,106,851)</b>				<b>\$ (457,145)</b>		<b>\$ 46,100</b>	<b>\$ 2,415,109</b>	
Other Financing Sources											
Interest Income	\$ 71,617	\$ 0					\$ 71,617		\$ 153,116	\$ 700,000	
Investment Income											
Donations											
Local Fees		\$ (4,895)					\$ (4,895)		\$ 0	\$ 11,000	
Non-Fee Revenues										\$ 100	
Enhanced Collections		\$ 97,880					\$ 97,880		\$ 140,168	\$ 2,000,000	
Escheatment											
Prior Year Revenue	\$ 342,745		\$ 25,587				\$ 368,331		\$ 77,027		
County Program - Restricted	\$ 22,336	\$ 982					\$ 23,318		\$ (10,551)	\$ 790,000	
Reimbursement Other	\$ 21,773						\$ 21,773		\$ 41,385	\$ 2,850,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 7,739						\$ 7,739		\$ 19,071	\$ 100,000	
	<b>\$ 466,209</b>	<b>\$ 93,967</b>	<b>\$ 25,587</b>				<b>\$ 585,763</b>		<b>\$ 420,216</b>	<b>\$ 6,451,100</b>	
<b>Total Revenues</b>	<b>\$ 22,517,932</b>	<b>\$ 1,318,637</b>	<b>\$ (1,081,265)</b>				<b>\$ 22,755,305</b>		<b>\$ 34,288,455</b>	<b>\$ 87,256,154</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 9,550,174		\$ 20,022				\$ 9,570,196		\$ 9,612,614	\$ 45,393,781	
Temp Help											
Overtime	\$ 11,322						\$ 11,322		\$ 86,662	\$ 500,000	
Staff Benefits	\$ 4,759,526		\$ 11,297				\$ 4,770,823		\$ 5,029,287	\$ 20,050,556	
	<b>\$ 14,321,022</b>		<b>\$ 31,319</b>				<b>\$ 14,352,341</b>		<b>\$ 14,728,563</b>	<b>\$ 65,944,336</b>	
Operating Expenses and Equipment											
General Expense	\$ 141,216	\$ 345	\$ 13,485				\$ 155,047		\$ 610,848	\$ 1,550,626	
Printing	\$ 2,418						\$ 2,418		\$ 5,193	\$ 50,000	
Telecommunications	\$ 77,538		\$ (2)				\$ 77,537		\$ 61,990	\$ 365,740	
Postage	\$ 24,486	\$ 1,081					\$ 25,567		\$ 76,563	\$ 450,000	
Insurance									\$ 113	\$ 32,000	
In-State Travel	\$ (13,983)		\$ 0				\$ (13,983)		\$ 3,540	\$ 63,000	
Out-of-State Travel	\$ 5,597		\$ 0				\$ 5,597		\$ 4,205	\$ 6,000	
Training	\$ 3,860		\$ 4,241				\$ 8,101		\$ 9,353	\$ 93,289	
Security Services	\$ 0						\$ 0				
Facility Operations	\$ 247,906						\$ 247,906		\$ 30,518	\$ 1,865,500	
Utilities											
Contracted Services	\$ 1,329,879	\$ 115,851	\$ (312,455)				\$ 1,133,274		\$ 1,142,796	\$ 9,595,706	
Consulting and Professional Services	\$ 12,100						\$ 12,100		\$ 9,599	\$ 2,773,514	
Information Technology	\$ 687,048						\$ 687,048		\$ 564,921	\$ 3,303,788	
Major Equipment	\$ 1,500						\$ 1,500		\$ 7,900	\$ 566,840	
Other Items of Expense									\$ 88		
	<b>\$ 2,519,566</b>	<b>\$ 117,277</b>	<b>\$ (294,730)</b>				<b>\$ 2,342,112</b>		<b>\$ 2,527,626</b>	<b>\$ 20,716,003</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 306,760	\$ 13,474					\$ 320,234		\$ 173,783	\$ 925,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (11,122)		\$ 3,101				\$ (8,021)		\$ 0	\$ 133,437	
Prior Year Expense Adjustment	\$ (60,833)	\$ (1,942)	\$ 41,941				\$ (20,835)		\$ 0		
	<b>\$ 234,805</b>	<b>\$ 11,531</b>	<b>\$ 45,041</b>				<b>\$ 291,378</b>		<b>\$ 173,783</b>	<b>\$ 1,058,437</b>	
<b>Total Expenditures</b>	<b>\$ 17,075,393</b>	<b>\$ 128,808</b>	<b>\$ (218,370)</b>				<b>\$ 16,985,831</b>		<b>\$ 17,429,972</b>	<b>\$ 87,718,776</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,442,540	\$ 1,189,829	\$ (862,895)				\$ 5,769,474		\$ 16,858,483	\$ (462,622)	
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 65,059	\$ 1,067,987	\$ 0				\$ 1,133,046	\$ 1,133,046	\$ 4,725,976	\$ 4,725,976	
Ending Balance (Deficit)	\$ 5,507,598	\$ 2,257,816	\$ (862,895)				\$ 6,902,520	\$ 1,133,046	\$ 21,584,459	\$ 4,263,354	

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 5,539,678	\$ 199,773			\$ (5,743)	\$ (579)	\$ 5,733,129		\$ 6,356,426	\$ 30,722,104
Traffic & Other Infractions	\$ 440,092	\$ 15,097					\$ 455,190		\$ 483,276	\$ 4,633,761
Other Criminal Cases	\$ 1,448,302	\$ (389,246)			\$ (4,992)	\$ (20,256)	\$ 1,033,807		\$ 1,601,865	\$ 8,643,595
Civil	\$ 1,405,616	\$ 1,625			\$ 0	\$ 0	\$ 1,407,242		\$ 1,453,526	\$ 1,836,479
Family & Children Services	\$ 941,393	\$ 147,272			\$ 0	\$ 0	\$ 1,088,665		\$ 936,886	\$ 4,318,293
Probate, Guardianship & Mental Health Services	\$ 662,421	\$ 1,611					\$ 664,033		\$ 662,374	\$ 2,994,542
Juvenile Dependency Services	\$ 171,728	\$ 547,540					\$ 719,268		\$ (57,986)	\$ 4,300,470
Juvenile Delinquency Services		\$ 407					\$ 407		\$ 489	\$ 640,357
Other Court Operations	\$ 527,199	\$ (10,602)					\$ 516,597		\$ 674,597	\$ 3,975,084
Court Interpreters	\$ 642,622	\$ 376,703					\$ 1,019,325		\$ 1,262,188	\$ 3,867,136
Jury Services	\$ 371,023	\$ 11,222	\$ 320,234				\$ 702,479		\$ 618,992	\$ 2,665,548
Security		\$ 4,010					\$ 4,010		\$ 5,234	
Trial Court Operations Program	\$ 12,150,074	\$ 905,413	\$ 320,234		\$ (10,735)	\$ (20,835)	\$ 13,344,150		\$ 13,997,868	\$ 68,597,369
Enhanced Collections		\$ 64,761					\$ 64,761		\$ 87,666	\$ 2,000,000
Other Non-Court Operations										
Non-Court Operations Program		\$ 64,761					\$ 64,761		\$ 87,666	\$ 2,000,000
Executive Office	\$ 185,212	\$ 100,486					\$ 285,698		\$ 460,331	\$ 1,672,978
Fiscal Services	\$ 492,876	\$ 36,134			\$ 2,714	\$ 0	\$ 531,724		\$ 393,341	\$ 2,467,570
Human Resources	\$ 498,667	\$ 664					\$ 499,331		\$ 355,006	\$ 4,839,975
Business & Facilities Services	\$ 209,531	\$ 377,528					\$ 587,059		\$ 461,180	\$ 348,117
Information Technology	\$ 815,980	\$ 857,126					\$ 1,673,106		\$ 1,674,580	\$ 7,792,769
Court Administration Program	\$ 2,202,267	\$ 1,371,939			\$ 2,714	\$ 0	\$ 3,576,919		\$ 3,344,439	\$ 17,121,408
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 14,352,341	\$ 2,342,112	\$ 320,234		\$ (8,021)	\$ (20,835)	\$ 16,985,831		\$ 17,429,972	\$ 87,718,776