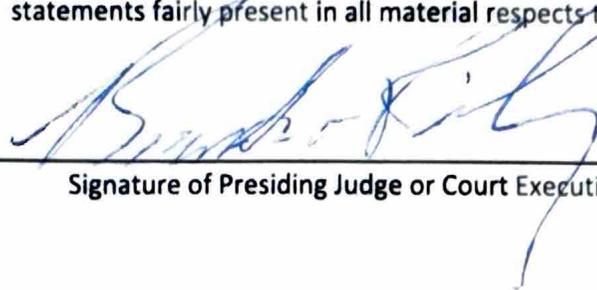
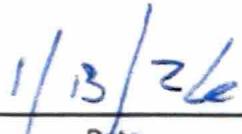


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2025-26 Q2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Francisco

Court

2025-26 Q2

Fiscal Year and Ending Quarter

FOOTNOTES

A large, empty rectangular box with a black border, occupying the lower half of the page. It is intended for the user to enter the footnotes for the financial statement.

**QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions**

San Francisco

Court

2025-26 Q2

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		3011	307		

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 December							2024/25	
	Fiscal Year 2025/26								
	Governmental Funds					Proprietary Funds	Fiduciary Funds		Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
ASSETS									
Operations	\$ (4,200,906)	\$ 2,438,993	\$ (1,812,793)				\$ 171,335	\$ (3,403,370)	\$ (526,092)
Payroll	\$ 0							\$ 0	\$ 0
Jury									
Revolving	\$ 100,000							\$ 100,000	\$ 100,000
Other									
Distribution									
Civil Filing Fees							\$ (29,948)	\$ (29,948)	\$ (971,893)
Trust							\$ (170,345)	\$ (170,345)	\$ (33,136)
Credit Card								\$ 5,850	\$ 5,850
Cash on Hand	\$ 5,850							\$ 5,850	\$ 5,850
Cash with County	\$ 4,140,081						\$ 0	\$ 4,140,081	\$ 2,302,881
Cash Outside of the JCC								\$ 1,000	\$ 1,000
Cash Held with the JCC	\$ 1,000							\$ 1,000	\$ 1,000
Cash Equivalents	\$ 7,960,441						\$ 11,036,621	\$ 18,997,063	\$ 29,794,276
Total Cash and Cash Equivalents	\$ 8,006,267	\$ 2,438,993	\$ (1,812,793)				\$ 11,007,664	\$ 19,640,131	\$ 30,872,466
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								\$ 0	\$ 0
Due From Other Funds	\$ 0							\$ 261,737	\$ 14,000
Due From Other Governments	\$ 147,776		\$ 113,961					\$ 0	\$ 0
Due From Other Courts	\$ 0							\$ 835,614	\$ 470,820
Due From State	\$ 15,902		\$ 819,713					\$ 0	\$ 0
Trust Due To/From								\$ 0	\$ 0
Distribution Due To/From								\$ 0	\$ 8,754
Civil Filing Fee Due To/From								\$ 200	\$ 75
General Due To/From	\$ 200							\$ 200	\$ 75
Total Receivables	\$ 163,878	\$ 0	\$ 933,673				\$ 0	\$ 1,097,551	\$ 493,650
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 8,170,145	\$ 2,438,993	\$ (879,120)				\$ 11,007,664	\$ 20,737,682	\$ 31,166,116
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 33,185	\$ 0	\$ 397				\$ 0	\$ 33,582	\$ 65
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 200	\$ 200	\$ 8,830
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 2,209,842	\$ 89,483	\$ 0				\$ 17,500	\$ 2,316,826	\$ 1,327,096
TC145 Liability							\$ 2,242,853	\$ 2,242,853	\$ 1,399,948
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	\$ 812
Interest							\$ 34,558	\$ 34,558	\$ 33,933
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 495
Total Accounts Payable and Accrued Liab.	\$ 2,243,110	\$ 89,483	\$ 397				\$ 2,295,111	\$ 4,628,101	\$ 2,771,179
Civil							\$ 6,813,353	\$ 6,813,353	\$ 5,142,067
Criminal							\$ 2,132	\$ 2,132	\$ 2,132
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0
Trust Interest Payable							\$ 1,019,993	\$ 1,019,993	\$ 751,663
Miscellaneous Trust									
Total Trust Deposits							\$ 7,835,478	\$ 7,835,478	\$ 5,895,851
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	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 426,098	\$ 42,507	\$ 30,768				\$ 201,402	\$ 700,775	\$ 554,490
Jury Fees - Non-Interest							\$ 555,900	\$ 555,900	\$ 559,200
Fees - Partial Payment & Overpayment							\$ 119,773	\$ 119,773	\$ 119,622
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 426,098	\$ 42,507	\$ 30,768				\$ 877,075	\$ 1,376,449	\$ 1,233,312
Total Liabilities	\$ 2,625,206	\$ 131,991	\$ 16,298				\$ 11,007,664	\$ 13,781,159	\$ 9,900,342
Total Fund Balance	\$ 5,544,939	\$ 2,307,003	\$ (895,418)					\$ 6,956,524	\$ 21,265,774
Total Liabilities and Fund Balance	\$ 8,170,145	\$ 2,438,993	\$ (879,120)				\$ 11,007,664	\$ 20,737,682	\$ 31,166,116

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 December											
Fiscal Year 2025/26											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2024/25		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 31,304,800	\$ 140,493					\$ 31,445,294	\$ 64,310,054	\$ 40,951,577	\$ 60,406,514	
Improvement and Modernization Fund	\$ 649,706						\$ 649,706	\$ 241,571	\$ 0	\$ 107,673	
Judges' Compensation (0150019)	\$ 247,002						\$ 247,002	\$ 494,000	\$ 247,002	\$ 494,000	
Court Interpreter (0150037)	\$ 2,370,160						\$ 2,370,160	\$ 6,711,761	\$ 1,174,205	\$ 4,259,534	
Civil Coordination Reimbursement (0150091)	\$ (78,630)						\$ (78,630)				
MOU Reimbursements (0150010 and General)	\$ 1,417,718						\$ 1,417,718	\$ 4,786,982	\$ 5,615,416	\$ 6,655,867	
Other Miscellaneous	\$ 5,660,225	\$ 1,188,891					\$ 6,849,116	\$ 6,196,784	\$ 7,438,134	\$ 6,466,357	
	\$ 41,570,981	\$ 1,329,385					\$ 42,900,366	\$ 82,743,152	\$ 55,426,334	\$ 79,389,945	
Grants											
AB 1058 Commissioner/Facilitator			\$ (121,846)				\$ (121,846)	\$ 940,821	\$ 191,730	\$ 1,179,382	
Other Judicial Council Grants	\$ 0		\$ (385,496)				\$ (385,496)	\$ 1,023,817	\$ 18,666	\$ 452,170	
Non-Judicial Council Grants	\$ 0		\$ (161,391)				\$ (161,391)	\$ 1,514,759	\$ 39,295	\$ 783,547	
	\$ 0		\$ (668,733)				\$ (668,733)	\$ 3,479,197	\$ 249,692	\$ 2,415,109	
Other Financing Sources											
Interest Income	\$ 112,745	\$ 18,196					\$ 130,940	\$ 500,000	\$ 394,674	\$ 700,000	
Investment Income											
Donations											
Local Fees		\$ (4,895)					\$ (4,895)	\$ 15,000	\$ 15,770	\$ 11,000	
Non-Fee Revenues								\$ 100		\$ 100	
Enhanced Collections		\$ 627,741					\$ 627,741	\$ 2,000,000	\$ 664,943	\$ 2,000,000	
Escheatment											
Prior Year Revenue	\$ 1,310,362	\$ 3,664	\$ 26,647				\$ 1,340,674		\$ 857,363		
County Program - Restricted	\$ 24,559	\$ 3,796					\$ 28,355	\$ 880,000	\$ 68,777	\$ 790,000	
Reimbursement Other	\$ 74,259						\$ 74,259	\$ 2,249,254	\$ 73,595	\$ 2,850,000	
Sale of Fixed Assets	\$ 14,370						\$ 14,370	\$ 75,000	\$ 49,173	\$ 100,000	
Other Miscellaneous	\$ 1,536,295	\$ 648,502	\$ 26,647				\$ 2,211,444	\$ 5,719,354	\$ 2,124,295	\$ 6,451,100	
Total Revenues	\$ 43,107,277	\$ 1,977,887	\$ (642,086)				\$ 44,443,077	\$ 91,941,703	\$ 57,800,322	\$ 87,256,154	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 21,361,319	\$ 169,316	\$ 98,297				\$ 21,628,932	\$ 48,728,571	\$ 22,054,436	\$ 45,393,781	
Temp Help											
Overtime	\$ 32,577						\$ 32,577	\$ 200,000	\$ 153,289	\$ 500,000	
Staff Benefits	\$ 9,923,448	\$ 146,753	\$ 54,390				\$ 10,124,592	\$ 19,571,429	\$ 10,337,377	\$ 20,050,556	
	\$ 31,317,345	\$ 316,069	\$ 152,687				\$ 31,786,101	\$ 68,500,000	\$ 32,545,102	\$ 65,944,336	
Operating Expenses and Equipment											
General Expense	\$ 497,061	\$ 568	\$ 34,395				\$ 532,025	\$ 1,607,782	\$ 1,183,127	\$ 1,550,626	
Printing	\$ 10,924						\$ 10,924	\$ 50,000	\$ 9,861	\$ 50,000	
Telecommunications	\$ 129,327		\$ 164				\$ 129,491	\$ 365,740	\$ 128,887	\$ 365,740	
Postage	\$ 163,741	\$ 6,122					\$ 169,863	\$ 450,000	\$ 123,497	\$ 450,000	
Insurance	\$ 39,469						\$ 39,469	\$ 45,000	\$ 42,578	\$ 32,000	
In-State Travel	\$ (12,452)		\$ 915				\$ (11,536)	\$ 70,000	\$ 24,677	\$ 83,000	
Out-of-State Travel	\$ 14,144		\$ 2,945				\$ 17,089	\$ 6,000	\$ 6,391	\$ 6,000	
Training	\$ 10,968		\$ 15,626				\$ 26,594	\$ 56,206	\$ 22,177	\$ 93,289	
Security Services	\$ 0						\$ 0				
Facility Operations	\$ 400,295	\$ 7,382					\$ 407,677	\$ 2,015,500	\$ 1,135,109	\$ 1,865,500	
Utilities											
Contracted Services	\$ 3,404,560	\$ 336,322	\$ (45,853)				\$ 3,695,029	\$ 12,185,325	\$ 4,421,337	\$ 9,595,706	
Consulting and Professional Services	\$ 26,950						\$ 26,950	\$ 2,199,254	\$ 16,199	\$ 2,773,514	
Information Technology	\$ 1,094,373		\$ 21,920				\$ 1,116,293	\$ 3,490,896	\$ 1,188,977	\$ 3,303,788	
Major Equipment	\$ 1,500						\$ 1,500		\$ 0	\$ 566,840	
Other Items of Expense	\$ 0						\$ 0		\$ 128		
	\$ 5,780,861	\$ 350,395	\$ 30,112				\$ 6,161,368	\$ 22,541,703	\$ 8,302,944	\$ 20,716,003	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 687,563	\$ 26,907					\$ 714,471	\$ 900,000	\$ 481,260	\$ 925,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (73,709)	\$ 47,442	\$ 20,525				\$ (5,743)		\$ (10,851)	\$ 133,437	
Prior Year Expense Adjustment	\$ (84,664)	\$ (1,942)	\$ 50,009				\$ (38,597)		\$ (57,931)		
	\$ 529,190	\$ 72,407	\$ 70,533				\$ 672,131	\$ 900,000	\$ 412,478	\$ 1,058,437	
Total Expenditures	\$ 37,627,396	\$ 738,871	\$ 253,332				\$ 38,619,600	\$ 91,941,703	\$ 41,260,523	\$ 87,718,776	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,479,880	\$ 1,239,016	\$ (895,418)				\$ 5,823,478	\$ 0	\$ 16,539,799	\$ (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)	\$ 5,544,939	\$ 2,307,003	\$ (895,418)				\$ 6,956,524	\$ 1,133,046	\$ 21,265,774	\$ 4,263,354	

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

For the month ended December										
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 11,881,097	\$ 369,341			\$ (5,743)	\$ (579)	\$ 12,244,116	\$ 27,595,883	\$ 13,955,111	\$ 30,722,104
Traffic & Other Infractions	\$ 687,743	\$ 24,680			\$ (46,162)		\$ 666,261	\$ 1,477,875	\$ 731,765	\$ 4,633,761
Other Criminal Cases	\$ 3,261,833	\$ (80,470)			\$ (4,806)	\$ (36,018)	\$ 3,140,540	\$ 10,051,589	\$ 4,064,512	\$ 8,643,595
Civil	\$ 3,155,078	\$ 3,325			\$ 0	\$ 0	\$ 3,158,403	\$ 5,581,983	\$ 3,312,471	\$ 1,836,479
Family & Children Services	\$ 2,050,959	\$ 217,069			\$ 378	\$ 0	\$ 2,268,405	\$ 5,418,825	\$ 2,410,412	\$ 4,318,293
Probate, Guardianship & Mental Health Services	\$ 1,488,104	\$ 3,813					\$ 1,491,917	\$ 2,583,003	\$ 1,504,446	\$ 2,994,542
Juvenile Dependency Services	\$ 381,479	\$ 1,647,167					\$ 2,028,646	\$ 4,250,369	\$ 1,390,226	\$ 4,300,470
Juvenile Delinquency Services		\$ 700					\$ 700	\$ 12,000	\$ 1,122	\$ 640,357
Other Court Operations	\$ 1,243,974	\$ 98,509			\$ 14,567	\$ 0	\$ 1,357,049	\$ 4,583,874	\$ 1,564,919	\$ 3,975,084
Court Interpreters	\$ 1,471,124	\$ 933,214					\$ 2,404,338	\$ 6,200,586	\$ 2,699,564	\$ 3,867,136
Jury Services	\$ 826,826	\$ 98,669	\$ 714,471				\$ 1,639,965	\$ 3,074,998	\$ 1,423,486	\$ 2,665,548
Security		\$ 10,316					\$ 10,316	\$ 15,520	\$ 19,102	
Trial Court Operations Program	\$ 26,448,217	\$ 3,326,331	\$ 714,471		\$ (41,766)	\$ (36,597)	\$ 30,410,655	\$ 70,846,505	\$ 33,077,137	\$ 68,597,369
Enhanced Collections	\$ 316,069	\$ 147,478			\$ 47,442		\$ 510,989	\$ 1,651,531	\$ 560,089	\$ 2,000,000
Other Non-Court Operations								\$ 8,084	\$ 18,641	
Non-Court Operations Program	\$ 316,069	\$ 147,478			\$ 47,442		\$ 510,989	\$ 1,659,615	\$ 578,730	\$ 2,000,000
Executive Office	\$ 419,856	\$ 232,035					\$ 651,891	\$ 1,271,076	\$ 931,052	\$ 1,672,978
Fiscal Services	\$ 1,072,414	\$ 101,763			\$ 3,526	\$ 0	\$ 1,177,703	\$ 2,240,137	\$ 887,952	\$ 2,467,570
Human Resources	\$ 1,167,951	\$ 17,163					\$ 1,185,114	\$ 3,166,883	\$ 750,400	\$ 4,839,975
Business & Facilities Services	\$ 499,127	\$ 891,703			\$ (14,945)		\$ 1,375,885	\$ 4,970,119	\$ 1,438,370	\$ 348,117
Information Technology	\$ 1,862,467	\$ 1,444,895					\$ 3,307,362	\$ 7,787,368	\$ 3,596,882	\$ 7,792,769
Court Administration Program	\$ 5,021,815	\$ 2,687,559			\$ (11,419)	\$ 0	\$ 7,697,955	\$ 19,435,583	\$ 7,604,656	\$ 17,121,408
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 31,786,101	\$ 6,161,368	\$ 714,471		\$ (5,743)	\$ (36,597)	\$ 38,619,600	\$ 91,941,703	\$ 41,260,523	\$ 87,718,776