

**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*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*8/19/2024*

\_\_\_\_\_  
Date

San Francisco

\_\_\_\_\_  
Court

2023-24 Q4

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Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Francisco

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Court

2023-24 Q4

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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

2023-24 Q4

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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	444.90	366.40	403.50	405.20	344.94

<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 June							2022/23	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Fiscal Year 2023/24									
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
General	Special Revenue									
	Non-Grant	Grant								
<b>ASSETS</b>										
Operations	\$ (6,441,781)	\$ 4,945,113	\$ 0				\$ 198,678	\$ (1,297,989)	\$ (7,962,551)	
Payroll										
Jury										
Revolving	\$ 0							\$ 0	\$ 0	
Other										
Distribution										
Civil Filing Fees	\$ 0						\$ 77,997	\$ 77,997	\$ 160,799	
Trust							\$ (69,834)	\$ (69,834)	\$ (33,169)	
Credit Card										
Cash on Hand	\$ 5,650							\$ 5,650	\$ 5,650	
Cash with County	\$ 6,102,946						\$ 0	\$ 6,102,946	\$ 2,544,675	
Cash Outside of the JCC										
Cash Held with the JCC	\$ 741,240							\$ 741,240		
Cash Equivalents	\$ 4,582,273						\$ 7,670,277	\$ 12,252,551	\$ 19,771,424	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 4,990,329</b>	<b>\$ 4,945,113</b>	<b>\$ 0</b>				<b>\$ 7,877,119</b>	<b>\$ 17,812,561</b>	<b>\$ 14,486,828</b>	
Short-Term Investment										
Investments										
<b>Total Investments</b>										
Accrued Revenue	\$ 8,320	\$ 4,831						\$ 13,152	\$ 10,860	
Accounts Receivable - General		\$ 0					\$ 625	\$ 625	\$ 0	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 1,552,637							\$ 1,552,637	\$ 1,497,405	
Due From Other Governments	\$ 3,444,847	\$ 399,261	\$ 425,865					\$ 4,269,973	\$ 1,775,786	
Due From Other Courts	\$ 0							\$ 0	\$ 0	
Due From State	\$ 3,098,911	\$ 67,472	\$ 978,183					\$ 4,144,565	\$ 1,588,274	
Trust Due To/From							\$ 0	\$ 0	\$ 0	
Distribution Due To/From										
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0	
General Due To/From	\$ 3,257							\$ 3,257	\$ 29	
<b>Total Receivables</b>	<b>\$ 8,107,972</b>	<b>\$ 471,564</b>	<b>\$ 1,404,048</b>				<b>\$ 625</b>	<b>\$ 9,984,209</b>	<b>\$ 4,872,355</b>	
Prepaid Expenses - General	\$ 0							\$ 0		
Salary and Travel Advances										
Counties										
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>		
Other Assets										
<b>Total Other Assets</b>										
<b>Total Assets</b>	<b>\$ 13,098,301</b>	<b>\$ 5,416,677</b>	<b>\$ 1,404,048</b>				<b>\$ 7,877,744</b>	<b>\$ 27,796,770</b>	<b>\$ 19,359,183</b>	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ 2,542,482	\$ 433,132	\$ 145,178					\$ 3,120,793	\$ 2,150,273	
Accounts Payable - General	\$ 101,732	\$ 12	\$ 1,391				\$ 0	\$ 103,135	\$ 542,214	
Due to Other Funds	\$ 0	\$ 305,852	\$ 1,246,785				\$ 3,257	\$ 1,555,894	\$ 1,497,434	
Due to Other Courts	\$ 2,115		\$ 1,225					\$ 3,340	\$ 1,783	
Due to State	\$ 1,209,000	\$ 207,943	\$ 0				\$ 17,500	\$ 1,434,443	\$ 13,111	
TC145 Liability							\$ 2,184,592	\$ 2,184,592	\$ 2,263,137	
Due to Other Governments	\$ 98,357	\$ 177,193	\$ 0					\$ 275,550	\$ 40,825	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 791							\$ 791	\$ 0	
Interest							\$ 8,278	\$ 8,278	\$ 7,621	
Miscellaneous Accts. Pay. and Accrued Liab.										
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 3,954,478</b>	<b>\$ 1,124,132</b>	<b>\$ 1,394,578</b>				<b>\$ 2,213,627</b>	<b>\$ 8,686,816</b>	<b>\$ 6,516,398</b>	
Civil							\$ 4,193,776	\$ 4,193,776	\$ 3,532,216	
Criminal							\$ 2,132	\$ 2,132	\$ 2,132	
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 0	
Trust Interest Payable							\$ 619,625	\$ 619,625	\$ 350,880	
Miscellaneous Trust										
<b>Total Trust Deposits</b>							<b>\$ 4,815,533</b>	<b>\$ 4,815,533</b>	<b>\$ 3,885,227</b>	
Accrued Payroll	\$ 3,640,922							\$ 3,640,922	\$ 3,329,975	
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing	\$ 0							\$ 0	\$ (3,500,000)	
<b>Total Payroll Liabilities</b>	<b>\$ 3,640,922</b>							<b>\$ 3,640,922</b>	<b>\$ (170,025)</b>	
Revenue Collected in Advance	\$ 3,793,222	\$ 971,778	\$ 6,384					\$ 4,771,384	\$ 4,023,458	
Liabilities For Deposits	\$ 298,247	\$ 6,223	\$ 3,086				\$ 169,795	\$ 477,351	\$ 446,548	
Jury Fees - Non-Interest							\$ 559,200	\$ 559,200	\$ 559,350	
Fees - Partial Payment & Overpayment							\$ 119,589	\$ 119,589	\$ 119,233	
Uncleared Collections									\$ 0	
Other Miscellaneous Liabilities										
<b>Total Other Liabilities</b>	<b>\$ 4,091,469</b>	<b>\$ 978,001</b>	<b>\$ 9,470</b>				<b>\$ 848,584</b>	<b>\$ 5,927,523</b>	<b>\$ 5,148,590</b>	
<b>Total Liabilities</b>	<b>\$ 11,686,869</b>	<b>\$ 2,102,133</b>	<b>\$ 1,404,048</b>				<b>\$ 7,877,744</b>	<b>\$ 23,070,794</b>	<b>\$ 15,380,189</b>	
<b>Total Fund Balance</b>	<b>\$ 1,411,432</b>	<b>\$ 3,314,544</b>	<b>\$ 0</b>					<b>\$ 4,725,976</b>	<b>\$ 3,978,994</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 13,098,301</b>	<b>\$ 5,416,677</b>	<b>\$ 1,404,048</b>				<b>\$ 7,877,744</b>	<b>\$ 27,796,770</b>	<b>\$ 19,359,183</b>	

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 June											
	Fiscal Year 2023/24							2022/23				
	Governmental Funds				Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info Purposes Only)	Current Budget (Annual)	Total Funds (Info Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Grant								
Non-Grant		Grant										
<b>REVENUES</b>												
State Financing Sources												
Trial Court Trust Fund	\$ 58,961,110	\$ 392,019						\$ 59,353,129	\$ 58,363,594	\$ 58,549,892	\$ 58,207,685	
Improvement and Modernization Fund	\$ 111,514							\$ 111,514	\$ 111,514	\$ 111,514	\$ 110,596	
Judges' Compensation (0150019)	\$ 481,117							\$ 481,117	\$ 494,000	\$ 481,741	\$ 494,000	
Court Interpreter (0150037)	\$ 5,221,895							\$ 5,221,895	\$ 4,235,905	\$ 4,250,681	\$ 4,159,709	
Civil Coordination Reimbursement (0150091)	\$ 5,585,295							\$ 5,585,295	\$ 4,686,002	\$ 4,543,399	\$ 4,307,339	
MOU Reimbursements (0150010 and General)	\$ 5,487,134	\$ 2,113,517						\$ 7,600,651	\$ 7,707,508	\$ 6,919,589	\$ 6,558,534	
Other Miscellaneous												
	\$ 75,848,065	\$ 2,505,537						\$ 78,353,602	\$ 75,598,523	\$ 74,856,817	\$ 73,857,863	
Grants												
AB 1058 Commissioner/Facilitator			\$ 1,002,677					\$ 1,002,677	\$ 1,014,907	\$ 1,271,066	\$ 1,068,297	
Other Judicial Council Grants			\$ 701,709					\$ 701,709	\$ 2,445,742	\$ 428,055	\$ 632,856	
Non-Judicial Council Grants	\$ 0		\$ 951,601					\$ 951,601	\$ 640,281	\$ 927,155	\$ 635,549	
	\$ 0		\$ 2,655,987					\$ 2,655,987	\$ 4,100,930	\$ 2,626,275	\$ 2,336,702	
Other Financing Sources												
Interest Income	\$ 618,094	\$ 406,404						\$ 1,024,498	\$ 100,000	\$ 674,683	\$ 60,000	
Investment Income												
Donations												
Local Fees		\$ 47,653						\$ 47,653	\$ 11,000	\$ 51,124	\$ 11,000	
Non-Fee Revenues		\$ 185						\$ 185	\$ 100	\$ 1,710	\$ 100	
Enhanced Collections	\$ 34,685	\$ 2,122,552						\$ 2,157,237	\$ 2,400,000	\$ 2,402,536	\$ 2,900,000	
Escheatment	\$ 49,369							\$ 49,369		\$ 10,205		
Prior Year Revenue	\$ 2,511,464	\$ 10,635						\$ 2,522,099		\$ 3,152,737		
County Program - Restricted	\$ 1,265,722	\$ 52,729						\$ 1,318,451	\$ 2,260,000	\$ 2,103,371	\$ 1,281,000	
Reimbursement Other	\$ 2,659,992							\$ 2,659,992	\$ 2,680,000	\$ 211,327	\$ 705,699	
Sale of Fixed Assets												
Other Miscellaneous	\$ 123,051							\$ 123,051	\$ 100,000	\$ 36,313	\$ 557,505	
	\$ 7,282,375	\$ 2,640,158						\$ 9,902,533	\$ 7,551,100	\$ 8,644,006	\$ 5,495,304	
<b>Total Revenues</b>	<b>\$ 83,110,441</b>	<b>\$ 5,145,695</b>	<b>\$ 2,655,987</b>					<b>\$ 90,912,122</b>	<b>\$ 87,250,553</b>	<b>\$ 86,127,098</b>	<b>\$ 81,689,869</b>	
<b>EXPENDITURES</b>												
Personnel Services												
Salaries - Permanent	\$ 42,623,166	\$ 1,011,168	\$ 968,242					\$ 44,602,576	\$ 46,279,991	\$ 39,587,839	\$ 41,965,096	
Temp Help												
Overtime	\$ 408,073							\$ 408,073	\$ 500,000	\$ 419,834		
Staff Benefits	\$ 18,549,198	\$ 777,395	\$ 489,828					\$ 19,816,421	\$ 18,777,650	\$ 27,920,796	\$ 19,469,390	
	\$ 61,580,437	\$ 1,788,563	\$ 1,458,070					\$ 64,827,071	\$ 65,557,641	\$ 67,928,469	\$ 61,434,486	
Operating Expenses and Equipment												
General Expense	\$ 2,881,275	\$ 2,130	\$ 68,174					\$ 2,951,579	\$ 3,362,522	\$ 1,696,878	\$ 1,901,204	
Printing	\$ 52,522							\$ 52,522	\$ 60,000	\$ 50,954	\$ 60,000	
Telecommunications	\$ 422,605		\$ 1,879					\$ 424,484	\$ 365,740	\$ 296,711	\$ 344,500	
Postage	\$ 356,176	\$ 13,141						\$ 369,318	\$ 250,000	\$ 287,004	\$ 300,000	
Insurance	\$ 37,108							\$ 37,108	\$ 32,000	\$ 31,520	\$ 30,000	
In-State Travel	\$ 48,082		\$ 16,979					\$ 65,060	\$ 68,000	\$ 51,068	\$ 65,000	
Out-of-State Travel	\$ 4,026	\$ 2,928	\$ 3,470					\$ 10,425	\$ 5,700	\$ 13,249	\$ 10,000	
Training	\$ 33,863		\$ 28,260					\$ 62,123	\$ 32,415	\$ 29,846	\$ 35,000	
Security Services	\$ 0							\$ 0				
Facility Operations	\$ 1,485,162	\$ 52,015						\$ 1,537,177	\$ 1,650,000	\$ 1,184,640	\$ 1,445,000	
Utilities												
Contracted Services	\$ 8,963,783	\$ 2,589,980	\$ 839,719					\$ 12,393,482	\$ 9,216,172	\$ 9,315,037	\$ 8,137,018	
Consulting and Professional Services	\$ 2,639,304							\$ 2,639,304	\$ 2,272,223	\$ 2,260,940	\$ 2,305,869	
Information Technology	\$ 3,585,562		\$ 144,125					\$ 3,729,687	\$ 3,643,068	\$ 3,042,571	\$ 3,806,725	
Major Equipment	\$ 118,550							\$ 118,550	\$ 40,070	\$ 107,326	\$ 20,000	
Other Items of Expense	\$ 400							\$ 400		\$ 132		
	\$ 20,628,420	\$ 2,660,195	\$ 1,102,606					\$ 24,391,220	\$ 20,997,910	\$ 18,367,875	\$ 18,460,316	
Special Items of Expense												
Grand Jury												
Jury Costs	\$ 907,145	\$ 42,444						\$ 949,588	\$ 695,000	\$ 568,706	\$ 430,000	
Judgements, Settlements and Claims												
Debt Service												
Other												
Capital Costs												
Internal Cost Recovery	\$ (490,700)	\$ 284,841	\$ 205,859					\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (4,789)	\$ 2,030						\$ (2,739)		\$ (101,862)		
	\$ 411,675	\$ 329,314	\$ 205,859					\$ 946,849	\$ 695,000	\$ 466,844	\$ 430,000	
<b>Total Expenditures</b>	<b>\$ 82,620,532</b>	<b>\$ 4,778,072</b>	<b>\$ 2,766,535</b>					<b>\$ 90,165,140</b>	<b>\$ 87,250,551</b>	<b>\$ 86,763,188</b>	<b>\$ 80,324,802</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 489,909	\$ 367,622	\$ (110,549)					\$ 746,982	\$ 2	\$ (636,090)	\$ 1,365,066	
Operating Transfers In (Out)	\$ (110,549)		\$ 110,549					\$ 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)	\$ 1,411,432	\$ 3,314,544	\$ 0					\$ 4,725,976	\$ 3,978,996	\$ 3,978,994	\$ 5,980,149	

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

For the month ended June										2022/23	
Fiscal Year 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)	
<b>PROGRAM EXPENDITURES:</b>											
Judges & Courtroom Support	\$ 26,567,244	\$ 1,168,226			\$ (2,846)		\$ 27,732,624	\$ 27,034,027	\$ 33,491,326	\$ 24,854,036	
Traffic & Other Infractions	\$ 895,054	\$ 20,537			\$ (211,302)		\$ 704,290	\$ 1,469,706	\$ 857,448	\$ 1,727,420	
Other Criminal Cases	\$ 6,500,917	\$ 3,007,024			\$ 0		\$ 9,507,942	\$ 9,137,539	\$ 7,993,801	\$ 7,854,051	
Civil	\$ 6,029,012	\$ 21,879			\$ (6,490)		\$ 6,044,401	\$ 4,167,078	\$ 4,703,401	\$ 3,519,565	
Family & Children Services	\$ 3,472,767	\$ 345,601			\$ 11,002		\$ 3,829,370	\$ 8,649,120	\$ 3,386,213	\$ 5,206,660	
Probate, Guardianship & Mental Health Services	\$ 3,062,850	\$ 15,447					\$ 3,078,298	\$ 3,104,221	\$ 3,000,665	\$ 3,058,726	
Juvenile Dependency Services	\$ 640,033	\$ 4,595,943					\$ 5,235,976	\$ 3,845,778	\$ 4,539,062	\$ 4,217,614	
Juvenile Delinquency Services		\$ 4,857					\$ 4,857	\$ 823,138	\$ 189,262	\$ 918,158	
Other Court Operations	\$ 3,257,124	\$ 421,566			\$ 85,026		\$ 3,763,716	\$ 3,187,199	\$ 3,441,604	\$ 2,488,599	
Court Interpreters	\$ 2,851,994	\$ 2,408,443					\$ 5,260,437	\$ 3,485,111	\$ 5,157,581	\$ 3,643,132	
Jury Services	\$ 1,707,801	\$ 239,182	\$ 949,588		\$ 0	\$ 0	\$ 2,896,572	\$ 2,533,780	\$ 2,362,846	\$ 2,771,758	
Security		\$ 29,585					\$ 29,585		\$ 11,943		
	\$ 54,984,798	\$ 12,278,292	\$ 949,588		\$ (124,610)	\$ 0	\$ 68,088,068	\$ 67,436,697	\$ 69,135,151	\$ 60,259,719	
Trial Court Operations Program											
Enhanced Collections	\$ 1,439,082	\$ 440,265			\$ 243,205		\$ 2,122,552	\$ 2,400,002	\$ 2,388,956	\$ 2,900,000	
Other Non-Court Operations											
Non-Court Operations Program											
	\$ 1,439,082	\$ 440,265			\$ 243,205		\$ 2,122,552	\$ 2,400,002	\$ 2,388,956	\$ 2,900,000	
Executive Office	\$ 1,362,073	\$ 546,977			\$ 0		\$ 1,909,050	\$ 1,418,662	\$ 1,006,407	\$ 1,057,942	
Fiscal Services	\$ 1,643,544	\$ 50,335			\$ (17,750)	\$ (983)	\$ 1,675,146	\$ 1,910,276	\$ 1,447,844	\$ 2,328,575	
Human Resources	\$ 1,480,394	\$ 2,599,470				\$ (891)	\$ 4,078,973	\$ 4,400,868	\$ 3,822,385	\$ 3,857,598	
Business & Facilities Services	\$ 749,491	\$ 2,548,083			\$ (89,538)		\$ 3,208,037	\$ 340,936	\$ 2,340,424	\$ 1,095,232	
Information Technology	\$ 3,167,689	\$ 5,927,798			\$ (11,308)	\$ (865)	\$ 9,083,313	\$ 9,343,110	\$ 6,622,021	\$ 8,825,736	
Court Administration Program	\$ 8,403,191	\$ 11,672,663			\$ (118,595)	\$ (2,739)	\$ 19,954,519	\$ 17,413,852	\$ 15,239,081	\$ 17,165,083	
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
<b>Total</b>	\$ 64,827,071	\$ 24,391,220	\$ 949,588		\$ 0	\$ (2,739)	\$ 90,165,140	\$ 87,250,551	\$ 86,763,188	\$ 80,324,802	