

## 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.



Signature of Court Executive Officer

8/19/16  
Date

San Francisco Superior Court  
Court

2015-2016/4<sup>th</sup> quarter  
Fiscal Year & ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

San Francisco Superior Court  
Court

2015-2016 4th Quarter  
Fiscal Year and Ending Quarter

**FOOTNOTES**

1	
2	
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5	
6	
7	
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11	
12	

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

San Francisco Superior Court  
 Court

2015-2016 4th Quarter  
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	461.95	419.98	429.98	429	421.52

<sup>1</sup> The 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									
Fiscal Year 2015/16									2014/15
	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	\$ (1,392,089)	\$ 1,388,266	\$ 36,035				\$ 409,241	\$ 441,453	\$ 237,296
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees	\$ 0						\$ 0	\$ 0	\$ 0
Trust							\$ (49,680)	\$ (49,680)	\$ (193,810)
Credit Card									
Cash on Hand	\$ 5,650							\$ 5,650	\$ 5,650
Cash with County	\$ 2,105,062	\$ (21,602)	\$ 21,602				\$ 1,133,995	\$ 3,239,057	\$ (647,521)
Cash Outside of the JCC									
Cash Equivalents	\$ 7,448,662						\$ 16,826,654	\$ 24,275,315	\$ 26,017,709
<b>Total Cash and Cash Equivalents</b>	<b>\$ 8,167,285</b>	<b>\$ 1,366,664</b>	<b>\$ 57,637</b>				<b>\$ 18,320,210</b>	<b>\$ 27,911,796</b>	<b>\$ 25,419,324</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 14,114	\$ 1,865					\$ 0	\$ 15,979	\$ 14,960
Accounts Receivable - General	\$ 46,704		\$ 1,041,264					\$ 1,087,968	\$ 488,221
Dishonored Checks									
Due From Employee									
Civil Jury Fees	\$ 0							\$ 0	\$ 52,310
Trust									
Due From Other Funds	\$ 911,059							\$ 911,059	\$ 616,662
Due From Other Governments	\$ 643,917	\$ 0	\$ 0					\$ 643,917	\$ 477,379
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 1,660,846	\$ 32,715	\$ 0					\$ 1,693,561	\$ 3,509,963
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 1							\$ 1	\$ 39
<b>Total Receivables</b>	<b>\$ 3,276,641</b>	<b>\$ 34,580</b>	<b>\$ 1,041,264</b>				<b>\$ 0</b>	<b>\$ 4,352,485</b>	<b>\$ 5,159,534</b>
Prepaid Expenses - General	\$ 14,249							\$ 14,249	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 14,249</b>							<b>\$ 14,249</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 11,458,175</b>	<b>\$ 1,401,244</b>	<b>\$ 1,098,901</b>				<b>\$ 18,320,210</b>	<b>\$ 32,278,530</b>	<b>\$ 30,578,858</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 695,021	\$ 135,716	\$ 107,849					\$ 938,586	\$ 1,492,018
Accounts Payable - General	\$ 136,299	\$ 0	\$ 538				\$ 0	\$ 136,837	\$ 79,853
Due to Other Funds	\$ 0	\$ 0	\$ 911,059				\$ 1	\$ 911,060	\$ 616,701
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 7,395							\$ 7,395	\$ 11,087
TC145 Liability							\$ 3,009,911	\$ 3,009,911	\$ 3,326,563
Due to Other Governments	\$ 762,206	\$ 0	\$ 40,175					\$ 802,382	\$ 85,943
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,355	\$ 0						\$ 1,355	\$ 1,292
Interest							\$ 713	\$ 713	\$ 111
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 117
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 1,602,277</b>	<b>\$ 135,716</b>	<b>\$ 1,059,620</b>				<b>\$ 3,010,624</b>	<b>\$ 5,808,238</b>	<b>\$ 5,613,684</b>
Civil							\$ 13,355,622	\$ 13,355,622	\$ 9,373,485
Criminal							\$ 2,132	\$ 2,132	\$ 2,132
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,133,995	\$ 1,133,995	\$ 1,133,995
Trust Interest Payable							\$ 33,615	\$ 33,615	\$ 24,446
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 14,525,364</b>	<b>\$ 14,525,364</b>	<b>\$ 10,534,059</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 2,017,781		\$ 21,602					\$ 2,039,383	
<b>Total Payroll Liabilities</b>	<b>\$ 2,017,781</b>	<b>\$ 0</b>	<b>\$ 21,602</b>					<b>\$ 2,039,383</b>	<b>\$ 0</b>
Revenue Collected in Advance	\$ 0		\$ 17,462					\$ 17,462	\$ 2,727,217
Liabilities For Deposits	\$ 201,854		\$ 216				\$ 90,517	\$ 292,587	\$ 247,762
Jury Fees - Non-Interest							\$ 590,850	\$ 590,850	\$ 614,100
Fees - Partial Payment & Overpayment							\$ 102,854	\$ 102,854	\$ 102,450
Uncleared Collections	\$ 33						\$ 0	\$ 33	\$ (1,109)
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 201,887</b>		<b>\$ 17,678</b>				<b>\$ 784,221</b>	<b>\$ 1,003,787</b>	<b>\$ 3,690,420</b>
<b>Total Liabilities</b>	<b>\$ 3,821,945</b>	<b>\$ 135,716</b>	<b>\$ 1,098,901</b>				<b>\$ 18,320,210</b>	<b>\$ 23,376,772</b>	<b>\$ 19,838,162</b>
<b>Total Fund Balance</b>	<b>\$ 7,636,230</b>	<b>\$ 1,265,528</b>	<b>\$ 0</b>					<b>\$ 8,901,758</b>	<b>\$ 10,740,695</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 11,458,175</b>	<b>\$ 1,401,244</b>	<b>\$ 1,098,901</b>				<b>\$ 18,320,210</b>	<b>\$ 32,278,530</b>	<b>\$ 30,578,858</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 2015/16							2014/15			
	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	\$ 57,812,993	\$ 388,255						\$ 58,201,248	\$ 60,054,542	\$ 58,321,209	\$ 56,977,880
Improvement and Modernization Fund	\$ 157,656							\$ 157,656	\$ 107,430	\$ 703,164	\$ 753,390
Judges' Compensation (45.25)	\$ 474,063							\$ 474,063	\$ 494,000	\$ 472,449	\$ 494,000
Court Interpreter (45.45)	\$ 2,905,107							\$ 2,905,107	\$ 2,176,756	\$ 2,331,900	\$ 2,176,756
Civil Coordination Reimbursement (45.55)	\$ 6,393							\$ 6,393	\$ 5,000	\$ 5,272	\$ 15,000
MOU Reimbursements (45.10 and General)	\$ 4,628,914							\$ 4,628,914	\$ 4,477,941	\$ 4,674,096	\$ 4,560,476
Other Miscellaneous	\$ 5,487,135							\$ 5,487,135	\$ 5,487,134	\$ 5,487,134	\$ 5,487,134
	\$ 71,472,261	\$ 388,255						\$ 71,860,516	\$ 72,802,803	\$ 71,995,224	\$ 70,464,636
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,617,147					\$ 1,617,147	\$ 1,578,066	\$ 1,667,072	\$ 1,520,781
Other Judicial Council Grants			\$ 800,997					\$ 800,997	\$ 321,400	\$ 325,352	\$ 340,666
Non-Judicial Council Grants			\$ 271,771					\$ 271,771	\$ 430,489	\$ 251,043	\$ 539,716
			\$ 2,689,916					\$ 2,689,916	\$ 2,329,955	\$ 2,243,467	\$ 2,401,163
Other Financing Sources											
Interest Income	\$ 73,668	\$ 14,895						\$ 88,562	\$ 79,126	\$ 79,126	\$ 76,000
Investment Income											
Donations											
Local Fees	\$ 103,189	\$ 69,370						\$ 172,559	\$ 250,863	\$ 251,003	\$ 199,000
Non-Fee Revenues		\$ 28,169						\$ 28,169	\$ 19,000	\$ 19,546	\$ 15,000
Enhanced Collections		\$ 2,992,197						\$ 2,992,197	\$ 2,350,000	\$ 2,311,850	\$ 2,041,332
Escheatment											
Prior Year Revenue	\$ (362,922)							\$ (362,922)		\$ (37,487)	
County Program - Restricted	\$ 1,289,703	\$ 19,257						\$ 1,308,960	\$ 1,320,453	\$ 1,586,630	\$ 646,000
Reimbursement Other	\$ 427,970		\$ 502,824					\$ 930,793	\$ 374,438	\$ 972,476	\$ 394,918
Sale of Fixed Assets											
Other Miscellaneous	\$ 72,206	\$ 58,807						\$ 131,013	\$ 71,000	\$ 76,414	\$ 71,000
	\$ 1,603,813	\$ 3,182,694	\$ 502,824					\$ 5,289,331	\$ 4,464,880	\$ 5,259,560	\$ 3,443,250
<b>Total Revenues</b>	<b>\$ 73,076,074</b>	<b>\$ 3,570,949</b>	<b>\$ 3,192,739</b>					<b>\$ 79,839,762</b>	<b>\$ 79,597,638</b>	<b>\$ 79,498,251</b>	<b>\$ 76,309,049</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 37,819,558	\$ 903,422	\$ 1,628,264					\$ 40,351,245	\$ 39,503,521	\$ 38,752,486	\$ 39,447,712
Temp Help											
Overtime	\$ 61,269							\$ 61,269		\$ 3,998	
Staff Benefits	\$ 17,476,572	\$ 486,272	\$ 704,666					\$ 18,667,511	\$ 19,451,743	\$ 19,357,832	\$ 18,971,788
	\$ 55,357,399	\$ 1,389,695	\$ 2,332,931					\$ 59,080,025	\$ 58,955,264	\$ 58,114,316	\$ 58,419,500
Operating Expenses and Equipment											
General Expense	\$ 1,797,271	\$ 972	\$ 41,285					\$ 1,839,527	\$ 1,795,783	\$ 2,239,189	\$ 2,910,859
Printing	\$ 119,991	\$ 95	\$ 92					\$ 120,178	\$ 115,000	\$ 126,124	\$ 134,000
Telecommunications	\$ 248,525		\$ 6,145					\$ 254,670	\$ 350,000	\$ 366,335	\$ 500,000
Postage	\$ 349,220							\$ 349,220	\$ 355,000	\$ 348,452	\$ 356,000
Insurance	\$ 15,640							\$ 15,640	\$ 17,000	\$ 17,205	\$ 19,000
In-State Travel	\$ 26,128		\$ 20,527					\$ 46,655	\$ 12,500	\$ 40,299	\$ 23,609
Out-of-State Travel	\$ 3,633		\$ 12,301					\$ 15,933	\$ 7,000	\$ 11,584	
Training	\$ 24,775		\$ 6,535					\$ 31,310	\$ 49,180	\$ 61,213	\$ 30,300
Security Services	\$ 1,212							\$ 1,212		\$ 0	
Facility Operations	\$ 1,260,683		\$ 1,236					\$ 1,261,918	\$ 1,673,588	\$ 1,872,909	\$ 2,035,804
Utilities											
Contracted Services	\$ 7,725,640	\$ 1,763,779	\$ 977,643					\$ 10,467,061	\$ 9,296,509	\$ 9,650,375	\$ 9,904,509
Consulting and Professional Services	\$ 2,131,224							\$ 2,131,224	\$ 2,079,129	\$ 1,843,121	\$ 1,646,756
Information Technology	\$ 3,544,801	\$ 10,200	\$ 3,411					\$ 3,558,412	\$ 4,342,393	\$ 3,328,247	\$ 3,478,441
Major Equipment	\$ 1,000,952							\$ 1,000,952	\$ 200,000	\$ 665,149	\$ 185,853
Other Items of Expense	\$ 60	\$ 80						\$ 140		\$ 5,807	
	\$ 18,249,753	\$ 1,775,126	\$ 1,069,175					\$ 21,094,053	\$ 20,293,082	\$ 20,376,008	\$ 21,225,131
Special Items of Expense											
Grand Jury	\$ (18)							\$ (18)		\$ 0	
Jury Costs	\$ 771,121							\$ 771,121	\$ 725,000	\$ 735,859	\$ 710,000
Judgements, Settlements and Claims	\$ 1,104							\$ 1,104		\$ 430	
Debt Service											
Other	\$ 732,415							\$ 732,415		\$ 0	
Capital Costs											
Internal Cost Recovery	\$ (426,099)	\$ 114,998	\$ 311,101					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 0							\$ 0		\$ 16,194	
	\$ 1,078,523	\$ 114,998	\$ 311,101					\$ 1,504,622	\$ 725,000	\$ 752,482	\$ 710,000
<b>Total Expenditures</b>	<b>\$ 74,685,675</b>	<b>\$ 3,279,818</b>	<b>\$ 3,713,207</b>					<b>\$ 81,678,700</b>	<b>\$ 79,973,346</b>	<b>\$ 79,242,806</b>	<b>\$ 80,354,631</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (1,609,601)	\$ 291,131	\$ (520,468)					\$ (1,838,938)	\$ (375,708)	\$ 255,445	\$ (4,045,582)
Operating Transfers In (Out)	\$ (595,374)	\$ 74,907	\$ 520,468					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 9,841,205	\$ 899,491	\$ 0					\$ 10,740,695	\$ 10,740,695	\$ 10,485,251	\$ 10,485,251
Ending Balance (Deficit)	\$ 7,636,230	\$ 1,265,528	\$ 0					\$ 8,901,758	\$ 10,364,987	\$ 10,740,695	\$ 6,439,669

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

	For the month ended June									
	Fiscal Year 2015/16								2014/15	
	Personal 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	\$ 22,953,979	\$ 787,567					\$ 23,741,546	\$ 4,790,346	\$ 23,548,695	\$ 26,112,384
Traffic & Other Infractions	\$ 3,417,238	\$ 18,620					\$ 3,435,858	\$ 4,124,509	\$ 3,611,279	\$ 3,514,023
Other Criminal Cases	\$ 4,543,442	\$ 840,541			\$ 0	\$ 0	\$ 5,383,984	\$ 13,887,438	\$ 4,521,133	\$ 4,392,730
Civil	\$ 4,477,900	\$ 48,872					\$ 4,526,772	\$ 13,714,485	\$ 4,513,310	\$ 4,685,965
Family & Children Services	\$ 3,522,626	\$ 389,340			\$ 294,947		\$ 4,206,914	\$ 4,110,208	\$ 4,126,298	\$ 4,200,014
Probate, Guardianship & Mental Health Services	\$ 2,632,400	\$ 12,542					\$ 2,644,942	\$ 3,135,902	\$ 2,535,673	\$ 2,722,268
Juvenile Dependency Services	\$ 183,891	\$ 3,918,193					\$ 4,102,084	\$ 4,780,474	\$ 4,274,410	\$ 4,425,543
Juvenile Delinquency Services	\$ 303,095	\$ 6,122					\$ 309,217	\$ 1,600,120	\$ 351,371	\$ 568,428
Other Court Operations	\$ 3,337,410	\$ 455,226			\$ (73,724)		\$ 3,718,912	\$ 2,060,668	\$ 3,649,028	\$ 2,096,002
Court Interpreters	\$ 1,973,601	\$ 933,910					\$ 2,907,510	\$ 3,550,502	\$ 2,647,654	\$ 2,456,884
Jury Services	\$ 1,825,696	\$ 176,212	\$ 771,121				\$ 2,773,030	\$ 2,399,377	\$ 2,719,624	\$ 2,527,655
Security		\$ 58,457					\$ 58,457		\$ 61,279	
Trial Court Operations Program	\$ 49,171,278	\$ 7,645,602	\$ 771,121		\$ 221,223	\$ 0	\$ 57,809,225	\$ 58,154,029	\$ 56,559,755	\$ 57,701,896
Enhanced Collections	\$ 1,389,695	\$ 1,591,464					\$ 2,981,158	\$ 2,387,000	\$ 2,425,360	\$ 2,071,332
Other Non-Court Operations		\$ 1,167	\$ (18)				\$ 1,149	\$ 966,751	\$ 1,600	
Non-Court Operations Program	\$ 1,389,695	\$ 1,592,630	\$ (18)				\$ 2,982,307	\$ 3,353,751	\$ 2,426,960	\$ 2,071,332
Executive Office	\$ 488,467	\$ 85,540					\$ 574,007	\$ 748,870	\$ 587,292	\$ 802,558
Fiscal Services	\$ 2,031,545	\$ 125,286			\$ 0		\$ 2,156,831	\$ 2,244,613	\$ 2,312,015	\$ 2,344,978
Human Resources	\$ 3,130,331	\$ 2,223,307	\$ 733,519				\$ 6,087,157	\$ 3,157,054	\$ 4,975,880	\$ 3,446,395
Business & Facilities Services	\$ 337,487	\$ 2,865,128			\$ (221,223)		\$ 2,981,391	\$ 2,807,146	\$ 3,734,059	\$ 3,540,791
Information Technology	\$ 2,531,222	\$ 6,556,560					\$ 9,087,782	\$ 9,507,883	\$ 8,646,845	\$ 10,446,681
Court Administration Program	\$ 8,519,052	\$ 11,855,821	\$ 733,519		\$ (221,223)		\$ 20,887,168	\$ 18,465,566	\$ 20,256,091	\$ 20,581,403
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 59,080,025	\$ 21,094,053	\$ 1,504,622		\$ 0	\$ 0	\$ 81,678,700	\$ 79,973,346	\$ 79,242,806	\$ 80,354,631

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - San Francisco

Superior Court - San Francisco

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	1,265,528	-	-	-	-	<b>1,265,528</b>	
Committed	7,587,640	-	7,587,640	-	-	-	-	-	<b>7,587,640</b>	
Assigned	14,279	34,311	48,590	-	-	-	-	-	<b>48,590</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 7,601,919</b>	<b>\$ 34,311</b>	<b>\$ 7,636,230</b>	<b>\$ 1,265,528</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,901,758</b>	