

**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 Presiding Judge or Court Executive

12/05/2018

Date

San Francisco

Court

2018-19 / 1st Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Francisco

Court

2018-19 / 1st Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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

San Francisco

Court

2018-19 / 1st Quarter

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
441.9	415.5				

<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 September								2017/18
	Fiscal Year 2018/19								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (1,157,281)	\$ 1,692,555	\$ (317,536)				\$ 134,837	\$ 352,576	\$ (60,370)
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 74	\$ 74	\$ (28,493)
Trust							\$ (51,980)	\$ (51,980)	\$ (50,657)
Credit Card									
Cash on Hand	\$ 5,650							\$ 5,650	\$ 5,650
Cash with County	\$ 2,105,061						\$ 1,197,662	\$ 3,302,723	\$ 1,144,036
Cash Outside of the JCC									
Cash Equivalents	\$ 11,929,371						\$ 17,038,872	\$ 28,968,243	\$ 46,977,609
<b>Total Cash and Cash Equivalents</b>	<b>\$ 12,882,802</b>	<b>\$ 1,692,555</b>	<b>\$ (317,536)</b>				<b>\$ 18,319,465</b>	<b>\$ 32,577,286</b>	<b>\$ 47,987,774</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General		\$ 346,796						\$ 346,796	
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 2,000
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 1,616,034	\$ 0	\$ 383,560					\$ 1,999,593	\$ 202,684
Trust Due To/From							\$ 435	\$ 435	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 10							\$ 10	\$ 0
<b>Total Receivables</b>	<b>\$ 1,616,044</b>	<b>\$ 346,796</b>	<b>\$ 383,560</b>				<b>\$ 435</b>	<b>\$ 2,346,834</b>	<b>\$ 204,684</b>
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>									
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 14,498,846</b>	<b>\$ 2,039,351</b>	<b>\$ 66,024</b>				<b>\$ 18,319,900</b>	<b>\$ 34,924,121</b>	<b>\$ 48,192,459</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 22,343	\$ 0	\$ 0				\$ 25,380	\$ 47,723	\$ 340,583
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 445	\$ 445	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 3,015,541	\$ 3,015,541	\$ 2,075,688
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 107	\$ 0						\$ 107	\$ 405
Interest							\$ 25,282	\$ 25,282	\$ 22,872
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 22,450</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 3,066,648</b>	<b>\$ 3,089,098</b>	<b>\$ 2,439,547</b>
Civil							\$ 13,054,628	\$ 13,054,628	\$ 27,540,172
Criminal							\$ 2,132	\$ 2,132	\$ 2,132
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 1,197,662	\$ 1,197,662	\$ 1,197,662
Trust Interest Payable							\$ 228,983	\$ 228,983	\$ 125,080
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 14,483,405</b>	<b>\$ 14,483,405</b>	<b>\$ 28,865,046</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ 0							\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 0</b>
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 9,372
Liabilities For Deposits	\$ 200,545		\$ 216				\$ 90,262	\$ 291,023	\$ 291,383
Jury Fees - Non-Interest							\$ 573,150	\$ 573,150	\$ 681,700
Fees - Partial Payment & Overpayment							\$ 106,435	\$ 106,435	\$ 103,415
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 3,749
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 200,545</b>		<b>\$ 216</b>				<b>\$ 769,847</b>	<b>\$ 970,608</b>	<b>\$ 989,619</b>
<b>Total Liabilities</b>	<b>\$ 222,995</b>	<b>\$ 0</b>	<b>\$ 216</b>				<b>\$ 18,319,900</b>	<b>\$ 18,543,112</b>	<b>\$ 32,294,213</b>
<b>Total Fund Balance</b>	<b>\$ 14,275,850</b>	<b>\$ 2,039,351</b>	<b>\$ 65,807</b>					<b>\$ 16,381,009</b>	<b>\$ 15,898,245</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 14,498,846</b>	<b>\$ 2,039,351</b>	<b>\$ 66,024</b>				<b>\$ 18,319,900</b>	<b>\$ 34,924,121</b>	<b>\$ 48,192,459</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 September											
	Fiscal Year 2018/19							2017/18			
	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						
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 24,880,372	\$ 68,104					\$ 24,948,476	\$ 54,011,835	\$ 23,587,257	\$ 49,874,312	
Improvement and Modernization Fund								\$ 110,596		\$ 107,430	
Judges' Compensation (0150019)	\$ 123,501						\$ 123,501	\$ 494,000	\$ 123,501	\$ 494,000	
Court Interpreter (0150037)	\$ 615,652						\$ 615,652	\$ 3,100,000	\$ 698,404	\$ 3,100,000	
Civil Coordination Reimbursement (0150091)	\$ 0						\$ 0	\$ 40,000	\$ 5,473	\$ 6,000	
MOU Reimbursements (0150010 and General)	\$ 325,544						\$ 325,544	\$ 3,931,934	\$ 103,399	\$ 3,832,573	
Other Miscellaneous								\$ 5,487,135		\$ 5,487,135	
	\$ 25,945,069	\$ 68,104					\$ 26,013,173	\$ 67,175,500	\$ 24,518,034	\$ 62,901,450	
Grants											
AB 1058 Commissioner/Facilitator								\$ 1,514,399		\$ 1,514,399	
Other Judicial Council Grants					\$ 122,558		\$ 122,558	\$ 626,671	\$ (2,728)	\$ 625,694	
Non-Judicial Council Grants					\$ (60)		\$ (60)	\$ 617,447	\$ 725	\$ 500,475	
					\$ 122,498		\$ 122,498	\$ 2,758,517	\$ (2,003)	\$ 2,640,568	
Other Financing Sources											
Interest Income	\$ 9,109	\$ 1,636					\$ 10,745	\$ 125,000	\$ 4,578	\$ 125,000	
Investment Income											
Donations									\$ 50,544	\$ 200,000	
Local Fees	\$ (2,911)	\$ 5,885					\$ 2,974	\$ 145,000	\$ (1,399)	\$ 145,000	
Non-Fee Revenues		\$ 5,594					\$ 5,594	\$ 35,000		\$ 25,000	
Enhanced Collections		\$ 491,654					\$ 491,654	\$ 3,200,000	\$ (20,086)	\$ 3,200,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted	\$ 260,401	\$ 5,087					\$ 265,488	\$ 934,000	\$ 5,940	\$ 814,000	
Reimbursement Other	\$ (48,117)						\$ (48,117)	\$ 272,851	\$ 60,465	\$ 2,275,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 10,711						\$ 10,711	\$ 60,000	\$ 11,944	\$ 60,000	
	\$ 229,192	\$ 509,857					\$ 739,049	\$ 4,771,851	\$ 111,985	\$ 6,844,000	
<b>Total Revenues</b>	\$ 26,174,262	\$ 577,961	\$ 122,498				\$ 26,874,720	\$ 74,705,888	\$ 24,628,016	\$ 72,386,018	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 7,448,150	\$ 173,678	\$ 879				\$ 7,622,707	\$ 38,585,239	\$ 7,617,387	\$ 38,855,095	
Temp Help											
Overtime	\$ 93						\$ 93		\$ 176		
Staff Benefits	\$ 3,626,683	\$ 82,549	\$ 319				\$ 3,709,551	\$ 19,505,051	\$ 3,781,511	\$ 19,465,571	
	\$ 11,074,927	\$ 256,227	\$ 1,197				\$ 11,332,351	\$ 58,090,290	\$ 11,399,074	\$ 58,320,666	
Operating Expenses and Equipment											
General Expense	\$ 248,593	\$ 102	\$ 5,962				\$ 254,657	\$ 1,559,432	\$ 158,868	\$ 1,557,172	
Printing	\$ 11,698						\$ 11,698	\$ 115,000	\$ 11,402	\$ 115,000	
Telecommunications	\$ 44,275		\$ 2,216				\$ 46,491	\$ 281,300	\$ 42,029	\$ 234,715	
Postage	\$ 37,135	\$ 4,178					\$ 41,313	\$ 400,000	\$ 51,746	\$ 275,000	
Insurance	\$ 82						\$ 82	\$ 16,000		\$ 16,000	
In-State Travel	\$ 5,051		\$ 388				\$ 5,439	\$ 30,000	\$ 6,085	\$ 22,000	
Out-of-State Travel	\$ 1,169						\$ 1,169	\$ 20,854	\$ 19,248	\$ 2,100	
Training	\$ 13,054		\$ 0				\$ 13,054	\$ 41,232	\$ 4,616	\$ 36,232	
Security Services											
Facility Operations	\$ 152,015	\$ 9,959					\$ 161,973	\$ 890,455	\$ 164,545	\$ 927,358	
Utilities											
Contracted Services	\$ 662,988	\$ 141,146	\$ 46,745				\$ 850,880	\$ 7,474,235	\$ 1,445,732	\$ 7,674,264	
Consulting and Professional Services	\$ 7,470						\$ 7,470	\$ 2,603,309	\$ 7,940	\$ 2,615,926	
Information Technology	\$ 980,167						\$ 980,167	\$ 3,747,426	\$ 927,319	\$ 4,200,014	
Major Equipment									\$ 0		
Other Items of Expense	\$ 75						\$ 75		\$ 42		
	\$ 2,163,774	\$ 155,384	\$ 55,311				\$ 2,374,469	\$ 17,179,243	\$ 2,839,572	\$ 17,675,781	
Special Items of Expense											
Grand Jury		\$ 8,383					\$ 8,383		\$ 2,878		
Jury Costs	\$ 118,903						\$ 118,903	\$ 680,000	\$ 147,952	\$ 680,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (39,206)	\$ 39,023	\$ 182				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 79,697	\$ 47,407	\$ 182				\$ 127,286	\$ 680,000	\$ 150,829	\$ 680,000	
<b>Total Expenditures</b>	\$ 13,318,398	\$ 459,018	\$ 56,691				\$ 13,834,106	\$ 75,949,533	\$ 14,389,475	\$ 76,676,447	
Excess (Deficit) of Revenues Over Expenditures	\$ 12,855,864	\$ 118,943	\$ 65,807				\$ 13,040,614	\$ (1,243,665)	\$ 10,238,541	\$ (4,290,429)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,419,987	\$ 1,920,408	\$ 0				\$ 3,340,395	\$ 3,340,395	\$ 5,659,704	\$ 5,659,704	
Ending Balance (Deficit)	\$ 14,275,850	\$ 2,039,351	\$ 65,807				\$ 16,381,009	\$ 2,096,730	\$ 15,898,245	\$ 1,369,275	

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

For the month ended September										
Fiscal Year 2018/19										
2017/18										
	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	\$ 4,520,618	\$ 102,562			\$ (1,283)		\$ 4,621,897	\$ 23,881,510	\$ 4,474,845	\$ 23,868,968
Traffic & Other Infractions	\$ 535,296	\$ 11,116			\$ (31,480)		\$ 514,931	\$ 2,043,579	\$ 719,960	\$ 1,717,116
Other Criminal Cases	\$ 1,087,564	\$ 53,496					\$ 1,141,060	\$ 5,818,384	\$ 1,038,476	\$ 5,194,999
Civil	\$ 985,383	\$ 3,087			\$ 0		\$ 988,470	\$ 4,118,990	\$ 1,020,431	\$ 3,909,492
Family & Children Services	\$ 572,284	\$ 21,540					\$ 593,824	\$ 3,748,653	\$ 733,209	\$ 3,848,594
Probate, Guardianship & Mental Health Services	\$ 447,321	\$ 4,115					\$ 451,436	\$ 2,728,072	\$ 458,318	\$ 2,981,817
Juvenile Dependency Services	\$ 36,953	\$ 255,748					\$ 292,701	\$ 2,990,012	\$ 607,318	\$ 3,441,542
Juvenile Delinquency Services	\$ 60,011	\$ 3,708					\$ 63,719	\$ 745,925	\$ 58,783	\$ 720,993
Other Court Operations	\$ 540,469	\$ 60,578					\$ 601,047	\$ 3,323,152	\$ 588,797	\$ 3,161,794
Court Interpreters	\$ 457,029	\$ 202,116					\$ 659,145	\$ 4,331,469	\$ 631,245	\$ 4,219,743
Jury Services	\$ 355,731	\$ 26,565	\$ 118,903				\$ 501,199	\$ 2,806,675	\$ 541,202	\$ 2,595,329
Security		\$ 1,504					\$ 1,504	\$ 2,806,675	\$ 7,682	\$ 2,595,329
Trial Court Operations Program	\$ 9,598,658	\$ 746,135	\$ 118,903		\$ (32,763)		\$ 10,430,934	\$ 56,536,421	\$ 10,890,265	\$ 56,660,387
Enhanced Collections	\$ 256,227	\$ 128,470			\$ 39,023		\$ 423,721	\$ 3,200,000	\$ 423,014	\$ 3,200,000
Other Non-Court Operations			\$ 8,383				\$ 8,383	\$ 3,200,000	\$ 2,878	\$ 3,200,000
Non-Court Operations Program	\$ 256,227	\$ 128,470	\$ 8,383		\$ 39,023		\$ 432,104	\$ 3,200,000	\$ 425,892	\$ 3,200,000
Executive Office	\$ 99,630	\$ 56,080					\$ 155,709	\$ 1,487,502	\$ 157,423	\$ 1,419,679
Fiscal Services	\$ 343,630	\$ 55,844			\$ (3,735)		\$ 395,740	\$ 1,202,984	\$ 418,415	\$ 2,095,581
Human Resources	\$ 447,251	\$ 4,842					\$ 452,092	\$ 4,627,655	\$ 652,373	\$ 4,705,526
Business & Facilities Services	\$ 89,030	\$ 265,675					\$ 354,705	\$ 1,561,967	\$ 321,114	\$ 1,725,854
Information Technology	\$ 497,925	\$ 1,117,423			\$ (2,525)		\$ 1,612,823	\$ 7,333,004	\$ 1,533,992	\$ 7,869,420
Court Administration Program	\$ 1,477,466	\$ 1,499,864			\$ (6,260)		\$ 2,971,069	\$ 16,213,112	\$ 3,083,318	\$ 17,816,060
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 11,332,351</b>	<b>\$ 2,374,469</b>	<b>\$ 127,286</b>		<b>\$ 0</b>		<b>\$ 13,834,106</b>	<b>\$ 75,949,533</b>	<b>\$ 14,389,475</b>	<b>\$ 76,676,447</b>