

## 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.



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Signature of Presiding Judge or Court Executive

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Date

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Court

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Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court

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Fiscal Year and Ending Quarter

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

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Court

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Fiscal Year and Ending Quarter

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

<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 March  
 Fiscal Year 2020/21

2019/20

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (2,829,141)	\$ 1,675,772	\$ (1,290,309)				\$ 136,915	\$ (2,306,763)	\$ (491,947)
Payroll									
Jury Revolving	\$ 0							\$ 0	\$ 0
Other Distribution									
Civil Filing Fees							\$ 25,731	\$ 25,731	\$ 114,208
Trust							\$ (20,828)	\$ (20,828)	\$ (152,751)
Credit Card								\$ 5,650	\$ 5,650
Cash on Hand	\$ 5,650							\$ 5,650	\$ 5,650
Cash with County	\$ 4,287,990	\$ 0	\$ 0				\$ 1,197,662	\$ 5,485,652	\$ (3,120,560)
Cash Outside of the JCC									
Cash Equivalents	\$ 8,063,339						\$ 22,377,787	\$ 30,441,126	\$ 26,254,315
<b>Total Cash and Cash Equivalents</b>	<b>\$ 9,527,838</b>	<b>\$ 1,675,772</b>	<b>\$ (1,290,309)</b>				<b>\$ 23,717,266</b>	<b>\$ 33,630,567</b>	<b>\$ 22,608,916</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General		\$ 0	\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 212,891					\$ 212,891	\$ 353,031
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 9,815	\$ 0	\$ 773,207					\$ 783,021	\$ 894,039
Trust Due To/From									\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	
General Due To/From	\$ 0							\$ 0	\$ 29
<b>Total Receivables</b>	<b>\$ 9,815</b>	<b>\$ 0</b>	<b>\$ 986,097</b>				<b>\$ 0</b>	<b>\$ 995,912</b>	<b>\$ 1,247,099</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>\$ 9,537,653</b>	<b>\$ 1,675,772</b>	<b>\$ (304,212)</b>				<b>\$ 23,717,266</b>	<b>\$ 34,626,479</b>	<b>\$ 23,856,014</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 49,275	\$ 0	\$ 0				\$ 1,550	\$ 50,825	\$ 12,853
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 29
Due to Other Courts									\$ 0
Due to State	\$ 57,614		\$ 0					\$ 57,614	\$ 0
TC145 Liability							\$ 1,941,459	\$ 1,941,459	\$ 2,624,799
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,152							\$ 1,152	\$ 0
Interest							\$ 478	\$ 478	\$ 7,687
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 108,041</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 1,943,487</b>	<b>\$ 2,051,529</b>	<b>\$ 2,645,368</b>
Civil							\$ 19,579,186	\$ 19,579,186	\$ 8,778,628
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							\$ 232,568	\$ 232,568	\$ 322,006
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 21,011,548</b>	<b>\$ 21,011,548</b>	<b>\$ 10,300,428</b>
Accrued Payroll	\$ 0							\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									\$ 0
Payroll Clearing									\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Revenue Collected in Advance	\$ 789,277		\$ 0					\$ 789,277	\$ 0
Liabilities For Deposits	\$ 305,374	\$ 1,200	\$ 5,295				\$ 130,869	\$ 442,739	\$ 291,023
Jury Fees - Non-Interest							\$ 561,300	\$ 561,300	\$ 561,300
Fees - Partial Payment & Overpayment							\$ 70,062	\$ 70,062	\$ 100,914
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,094,652</b>	<b>\$ 1,200</b>	<b>\$ 5,295</b>				<b>\$ 762,231</b>	<b>\$ 1,863,378</b>	<b>\$ 953,238</b>
<b>Total Liabilities</b>	<b>\$ 1,202,693</b>	<b>\$ 1,200</b>	<b>\$ 5,295</b>				<b>\$ 23,717,266</b>	<b>\$ 24,926,454</b>	<b>\$ 13,899,033</b>
<b>Total Fund Balance</b>	<b>\$ 8,334,960</b>	<b>\$ 1,674,572</b>	<b>\$ (309,507)</b>					<b>\$ 9,700,025</b>	<b>\$ 9,956,981</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 9,537,653</b>	<b>\$ 1,675,772</b>	<b>\$ (304,212)</b>				<b>\$ 23,717,266</b>	<b>\$ 34,626,479</b>	<b>\$ 23,856,014</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 March											
Fiscal Year 2020/21										2019/20	
	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	\$ 41,743,661	\$ 224,055					\$ 41,967,716	\$ 50,239,439	\$ 45,440,464	\$ 52,490,407	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 110,596	\$ 0	\$ 110,596	
Judges' Compensation (0150019)	\$ 370,503						\$ 370,503	\$ 494,000	\$ 370,503	\$ 494,000	
Court Interpreter (0150037)	\$ 2,352,385						\$ 2,352,385	\$ 3,300,000	\$ 2,003,094	\$ 3,800,000	
Civil Coordination Reimbursement (0150091)	\$ 6,542						\$ 6,542	\$ 10,000	\$ 25,000	\$ 25,000	
MOU Reimbursements (0150010 and General)	\$ 2,924,339						\$ 2,924,339	\$ 3,633,249	\$ 2,380,314	\$ 4,040,461	
Other Miscellaneous	\$ 5,487,134						\$ 5,487,134	\$ 5,487,135	\$ 5,487,134	\$ 5,487,135	
	<b>\$ 52,884,563</b>	<b>\$ 224,055</b>					<b>\$ 53,108,618</b>	<b>\$ 63,274,419</b>	<b>\$ 55,681,509</b>	<b>\$ 66,447,599</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 825,418				\$ 825,418	\$ 1,280,164	\$ 432,016	\$ 1,223,711	
Other Judicial Council Grants			\$ 497,591				\$ 497,591	\$ 558,433	\$ 453,502	\$ 835,319	
Non-Judicial Council Grants	\$ 66,021		\$ 242,561				\$ 308,582	\$ 631,789	\$ 203,184	\$ 693,886	
	<b>\$ 66,021</b>		<b>\$ 1,565,569</b>				<b>\$ 1,631,590</b>	<b>\$ 2,470,386</b>	<b>\$ 1,088,702</b>	<b>\$ 2,752,916</b>	
Other Financing Sources											
Interest Income	\$ 55,120	\$ 5,840					\$ 60,960	\$ 200,000	\$ 247,864	\$ 125,000	
Investment Income											
Donations											
Local Fees	\$ 26,360	\$ 10,295					\$ 36,655	\$ 90,000	\$ 54,989	\$ 140,000	
Non-Fee Revenues	\$ 472	\$ 2,881					\$ 3,353	\$ 25,000	\$ 9,994	\$ 35,000	
Enhanced Collections		\$ 964,111					\$ 964,111	\$ 3,000,000	\$ 1,711,202	\$ 3,200,000	
Escheatment	\$ 95,780						\$ 95,780	\$ 732,065	\$ 362,517	\$ 362,517	
Prior Year Revenue	\$ 662,380	\$ (38,585)					\$ 623,795	\$ 1,042,000	\$ 157,206	\$ 1,042,000	
County Program - Restricted	\$ 1,380,183	\$ 28,113					\$ 1,408,295	\$ 487,202	\$ 97,363	\$ 662,728	
Reimbursement Other	\$ 150,758		\$ 50,512				\$ 201,270	\$ 60,000	\$ 12,354	\$ 60,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 21,452						\$ 21,452	\$ 60,000	\$ 12,354	\$ 60,000	
	<b>\$ 2,392,505</b>	<b>\$ 972,655</b>	<b>\$ 50,512</b>				<b>\$ 3,415,672</b>	<b>\$ 4,904,202</b>	<b>\$ 3,385,555</b>	<b>\$ 5,264,728</b>	
<b>Total Revenues</b>	<b>\$ 55,343,089</b>	<b>\$ 1,196,710</b>	<b>\$ 1,616,081</b>				<b>\$ 58,155,880</b>	<b>\$ 70,649,007</b>	<b>\$ 60,155,765</b>	<b>\$ 74,465,243</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 25,781,012	\$ 340,928	\$ 661,385				\$ 26,783,324	\$ 37,409,392	\$ 28,320,652	\$ 38,626,758	
Temp Help											
Overtime	\$ 4,386						\$ 4,386	\$ 77,036	\$ 77,036	\$ 77,036	
Staff Benefits	\$ 13,830,445	\$ 247,348	\$ 360,125				\$ 14,437,919	\$ 18,629,961	\$ 14,087,577	\$ 19,415,472	
	<b>\$ 39,615,843</b>	<b>\$ 588,276</b>	<b>\$ 1,021,510</b>				<b>\$ 41,225,629</b>	<b>\$ 56,039,353</b>	<b>\$ 42,485,265</b>	<b>\$ 58,042,230</b>	
Operating Expenses and Equipment											
General Expense	\$ 1,290,010	\$ 4,380	\$ 179,282				\$ 1,473,672	\$ 2,023,959	\$ 1,069,828	\$ 2,050,626	
Printing	\$ 69,545						\$ 69,545	\$ 125,000	\$ 87,136	\$ 105,000	
Telecommunications	\$ 183,747		\$ 1,124				\$ 184,870	\$ 335,500	\$ 190,516	\$ 292,754	
Postage	\$ 171,780	\$ 5,657					\$ 177,437	\$ 295,000	\$ 171,336	\$ 295,000	
Insurance	\$ 25,434						\$ 25,434	\$ 25,000	\$ 22,582	\$ 17,000	
In-State Travel	\$ 4,031						\$ 4,031	\$ 36,500	\$ 32,147	\$ 45,500	
Out-of-State Travel								\$ 10,000	\$ 15,911	\$ 32,308	
Training	\$ 8,552						\$ 8,552	\$ 54,000	\$ 20,806	\$ 54,000	
Security Services											
Facility Operations	\$ 754,288	\$ 60,324					\$ 814,612	\$ 1,305,000	\$ 853,574	\$ 1,105,000	
Utilities											
Contracted Services	\$ 4,236,330	\$ 312,628	\$ 518,644				\$ 5,067,603	\$ 7,430,667	\$ 5,059,736	\$ 7,694,467	
Consulting and Professional Services	\$ 1,099,041						\$ 1,099,041	\$ 1,994,377	\$ 31,965	\$ 1,949,798	
Information Technology	\$ 2,109,859	\$ 360	\$ 70,940				\$ 2,181,159	\$ 3,165,828	\$ 1,537,294	\$ 2,861,560	
Major Equipment	\$ 133,696		\$ 14,029				\$ 147,725	\$ 1,808	\$ 1,808	\$ 1,808	
Other Items of Expense	\$ 40						\$ 40	\$ 224	\$ 224	\$ 224	
	<b>\$ 10,086,352</b>	<b>\$ 383,350</b>	<b>\$ 784,019</b>				<b>\$ 11,253,721</b>	<b>\$ 16,800,831</b>	<b>\$ 9,094,863</b>	<b>\$ 16,503,013</b>	
Special Items of Expense											
Grand Jury		\$ 1,320					\$ 1,320	\$ 22,897	\$ 22,897	\$ 22,897	
Jury Costs	\$ 23,122	\$ 30,279					\$ 53,401	\$ 425,000	\$ 391,802	\$ 680,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (214,590)	\$ 89,594	\$ 124,996				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (1,107)	\$ 0					\$ (1,107)	\$ 0	\$ 0	\$ 0	
	<b>\$ (192,576)</b>	<b>\$ 121,194</b>	<b>\$ 124,996</b>				<b>\$ 53,614</b>	<b>\$ 425,000</b>	<b>\$ 414,699</b>	<b>\$ 680,000</b>	
<b>Total Expenditures</b>	<b>\$ 49,509,619</b>	<b>\$ 1,092,820</b>	<b>\$ 1,930,525</b>				<b>\$ 52,532,964</b>	<b>\$ 73,265,184</b>	<b>\$ 51,994,828</b>	<b>\$ 75,225,243</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,833,470	\$ 103,890	\$ (314,444)				\$ 5,622,916	\$ (2,616,177)	\$ 8,160,937	\$ (760,000)	
Operating Transfers In (Out)	\$ (4,937)		\$ 4,937				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,506,427	\$ 1,570,682	\$ 0				\$ 4,077,109	\$ 4,077,109	\$ 1,796,044	\$ 1,796,044	
Ending Balance (Deficit)	\$ 8,334,960	\$ 1,674,572	\$ (309,507)				\$ 9,700,025	\$ 1,460,932	\$ 9,956,981	\$ 1,036,044	

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

For the month ended March										
Fiscal Year 2020/21									2019/20	

	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	\$ 17,173,536	\$ 399,947			\$ (1,677)		\$ 17,571,805	\$ 26,036,200	\$ 18,225,233	\$ 25,917,592
Traffic & Other Infractions	\$ 1,309,573	\$ 17,839			\$ (71,984)		\$ 1,255,428	\$ 816,688	\$ 1,367,178	\$ 881,951
Other Criminal Cases	\$ 4,276,229	\$ 245,062			\$ 0		\$ 4,521,291	\$ 3,486,772	\$ 4,289,667	\$ 5,885,313
Civil	\$ 3,022,691	\$ 9,137					\$ 3,031,828	\$ 2,606,408	\$ 3,365,311	\$ 2,606,408
Family & Children Services	\$ 2,041,082	\$ 229,743			\$ 1,915		\$ 2,272,740	\$ 3,893,468	\$ 2,363,964	\$ 3,857,321
Probate, Guardianship & Mental Health Services	\$ 1,924,813	\$ 1,868					\$ 1,926,681	\$ 3,057,895	\$ 1,913,160	\$ 3,057,895
Juvenile Dependency Services		\$ 2,487,269					\$ 2,487,269	\$ 2,906,033	\$ 2,143,660	\$ 3,090,245
Juvenile Delinquency Services	\$ 82,230	\$ 1,040					\$ 83,270	\$ 905,156	\$ 219,444	\$ 905,156
Other Court Operations	\$ 2,339,214	\$ 403,523			\$ 119,758		\$ 2,862,494	\$ 3,796,347	\$ 2,513,173	\$ 3,195,422
Court Interpreters	\$ 2,142,500	\$ 453,695					\$ 2,596,194	\$ 3,867,916	\$ 2,794,301	\$ 4,117,316
Jury Services	\$ 1,146,392	\$ 138,037	\$ 53,401		\$ 0		\$ 1,337,829	\$ 2,358,063	\$ 1,669,924	\$ 2,808,063
Security		\$ 56,322					\$ 56,322		\$ 8,040	
Trial Court Operations Program	\$ 35,458,260	\$ 4,443,481	\$ 53,401		\$ 48,012		\$ 40,003,153	\$ 53,730,946	\$ 40,873,056	\$ 56,322,682
Enhanced Collections	\$ 588,276	\$ 380,583			\$ 89,594		\$ 1,058,454	\$ 3,000,000	\$ 1,986,867	\$ 3,200,000
Other Non-Court Operations			\$ 1,320				\$ 1,320		\$ 22,897	
Non-Court Operations Program	\$ 588,276	\$ 380,583	\$ 1,320		\$ 89,594		\$ 1,059,774	\$ 3,000,000	\$ 2,009,765	\$ 3,200,000
Executive Office	\$ 431,239	\$ 204,863					\$ 636,102	\$ 1,544,131	\$ 696,908	\$ 1,444,131
Fiscal Services	\$ 1,036,898	\$ 770,718			\$ (14,809)		\$ 1,792,807	\$ 1,534,190	\$ 1,124,374	\$ 1,168,445
Human Resources	\$ 1,520,699	\$ 1,136,481					\$ 2,657,180	\$ 4,104,697	\$ 1,668,381	\$ 4,068,494
Business & Facilities Services	\$ 262,469	\$ 1,151,896			\$ (121,673)	\$ (1,107)	\$ 1,291,586	\$ 2,171,948	\$ 1,454,391	\$ 1,859,719
Information Technology	\$ 1,927,788	\$ 3,165,699			\$ (1,124)		\$ 5,092,362	\$ 7,179,272	\$ 4,167,953	\$ 7,161,772
Court Administration Program	\$ 5,179,093	\$ 6,429,657			\$ (137,606)	\$ (1,107)	\$ 11,470,037	\$ 16,534,238	\$ 9,112,007	\$ 15,702,561
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 41,225,629	\$ 11,253,721	\$ 54,721		\$ 0	\$ (1,107)	\$ 52,532,964	\$ 73,265,184	\$ 51,994,828	\$ 75,225,243