

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.

Mark Culkins

08/31/2022

Signature of Presiding Judge or Court Executive , Interim

Date

San Francisco

Court

2021-22/ 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Francisco

Court

2021-22/ 4th Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Francisco

Court

2021-22/ 4th Quarter

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	439.5	352.4	361.0	356.1	361.68

¹ 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 2021/22									2020/21
	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						
ASSETS									
Operations	\$ (5,818,555)	\$ 5,103,180	\$ 0				\$ 134,733	\$ (580,643)	\$ 115,210
Payroll									
Jury Revolving	\$ 0							\$ 0	\$ 0
Other Distribution									
Civil Filing Fees							\$ 12,244	\$ 12,244	\$ 577,765
Trust							\$ (31,152)	\$ (31,152)	\$ (13,005)
Credit Card									
Cash on Hand	\$ 5,650							\$ 5,650	\$ 5,650
Cash with County	\$ 2,172,451						\$ 0	\$ 2,172,451	\$ 5,777,652
Cash Outside of the JCC									
Cash Equivalents	\$ 8,908,967						\$ 17,600,028	\$ 26,508,995	\$ 27,757,590
Total Cash and Cash Equivalents	\$ 5,268,513	\$ 5,103,180	\$ 0				\$ 17,715,852	\$ 28,087,545	\$ 34,220,862
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 17,476	\$ 9,595						\$ 27,071	\$ 4,633
Accounts Receivable - General		\$ 0						\$ 0	\$ 0
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 1,027,752							\$ 1,027,752	\$ 993,885
Due From Other Governments	\$ 49,371	\$ 220,741	\$ 409,169					\$ 679,281	\$ 1,321,316
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 473,303	\$ 63,870	\$ 723,966					\$ 1,261,139	\$ 1,006,609
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 256,454	\$ 256,454	\$ 0
General Due To/From	\$ 2							\$ 2	\$ 23
Total Receivables	\$ 1,567,904	\$ 294,205	\$ 1,133,135				\$ 256,454	\$ 3,251,699	\$ 3,326,466
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 6,836,417	\$ 5,397,385	\$ 1,133,135				\$ 17,972,306	\$ 31,339,243	\$ 37,547,328
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 1,472,122	\$ 26,681	\$ 262,197					\$ 1,761,000	\$ 1,064,031
Accounts Payable - General	\$ 34,028	\$ 0	\$ 226				\$ 6,271	\$ 40,525	\$ 485,924
Due to Other Funds	\$ 256,454	\$ 193,455	\$ 834,297				\$ 2	\$ 1,284,208	\$ 993,908
Due to Other Courts									
Due to State	\$ 1,133,154	\$ 989	\$ 1,686					\$ 1,135,828	\$ 2,585
TC145 Liability							\$ 2,208,725	\$ 2,208,725	\$ 2,511,477
Due to Other Governments	\$ 94,826	\$ 192,900	\$ 0					\$ 287,726	\$ 128,574
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 832							\$ 832	\$ 1,317
Interest							\$ 1,406	\$ 1,406	\$ 7
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 2,991,416	\$ 414,025	\$ 1,098,405				\$ 2,216,404	\$ 6,720,250	\$ 5,187,823
Civil							\$ 14,725,874	\$ 14,725,874	\$ 19,392,003
Criminal							\$ 2,132	\$ 2,132	\$ 2,132
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 850,997
Trust Interest Payable							\$ 211,650	\$ 211,650	\$ 193,971
Miscellaneous Trust									
Total Trust Deposits							\$ 14,939,656	\$ 14,939,656	\$ 20,439,103
Accrued Payroll	\$ 3,954,188							\$ 3,954,188	\$ 2,684,849
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing	\$ (2,900,000)							\$ (2,900,000)	
Total Payroll Liabilities	\$ 1,054,188							\$ 1,054,188	\$ 2,684,849
Revenue Collected in Advance	\$ 282,943	\$ 2,610,141	\$ 31,644					\$ 2,924,727	\$ 5,124,477
Liabilities For Deposits	\$ 264,516	\$ 1,490	\$ 3,086				\$ 138,312	\$ 407,404	\$ 390,320
Jury Fees - Non-Interest							\$ 559,800	\$ 559,800	\$ 559,350
Fees - Partial Payment & Overpayment							\$ 118,135	\$ 118,135	\$ 69,843
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 547,459	\$ 2,611,631	\$ 34,730				\$ 816,247	\$ 4,010,066	\$ 6,143,989
Total Liabilities	\$ 4,593,063	\$ 3,025,656	\$ 1,133,135				\$ 17,972,306	\$ 26,724,160	\$ 34,455,765
Total Fund Balance	\$ 2,243,354	\$ 2,371,730	\$ 0					\$ 4,615,083	\$ 3,091,563
Total Liabilities and Fund Balance	\$ 6,836,417	\$ 5,397,385	\$ 1,133,135				\$ 17,972,306	\$ 31,339,243	\$ 37,547,328

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 2021/22										2020/21	
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 57,038,562	\$ 382,059					\$ 57,420,621	\$ 56,839,504	\$ 50,416,871	\$ 50,239,439	
Improvement and Modernization Fund								\$ 110,596	\$ 110,596	\$ 110,596	
Judges' Compensation (0150019)	\$ 488,456						\$ 488,456	\$ 494,000	\$ 472,137	\$ 494,000	
Court Interpreter (0150037)	\$ 3,778,593						\$ 3,778,593	\$ 3,964,806	\$ 3,358,723	\$ 3,300,000	
Civil Coordination Reimbursement (0150091)	\$ 24,607						\$ 24,607	\$ 20,000	\$ 28,349	\$ 10,000	
MOU Reimbursements (0150010 and General)	\$ 3,521,053						\$ 3,521,053	\$ 6,370,031	\$ 4,566,098	\$ 3,633,249	
Other Miscellaneous	\$ 5,487,134	\$ 439,641					\$ 5,926,775	\$ 5,487,135	\$ 5,487,134	\$ 5,487,135	
	\$ 70,338,404	\$ 821,700					\$ 71,160,104	\$ 73,286,072	\$ 64,439,906	\$ 63,274,419	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,131,779				\$ 1,131,779	\$ 1,435,659	\$ 1,209,268	\$ 1,280,164	
Other Judicial Council Grants			\$ 470,966				\$ 470,966	\$ 630,145	\$ 772,056	\$ 558,433	
Non-Judicial Council Grants	\$ 59,337		\$ 863,749				\$ 923,086	\$ 695,828	\$ 1,074,755	\$ 631,789	
	\$ 59,337		\$ 2,466,494				\$ 2,525,831	\$ 2,761,632	\$ 3,056,079	\$ 2,470,386	
Other Financing Sources											
Interest Income	\$ 51,288	\$ 6,331					\$ 57,619	\$ 80,000	\$ 86,380	\$ 200,000	
Investment Income											
Donations											
Local Fees	\$ 45,285	\$ 33,163					\$ 78,448	\$ 55,000	\$ 52,943	\$ 90,000	
Non-Fee Revenues		\$ 2,288					\$ 2,288	\$ 10,000	\$ 663	\$ 25,000	
Enhanced Collections		\$ 2,804,048					\$ 2,804,048	\$ 2,400,000	\$ 2,428,384	\$ 3,000,000	
Escheatment	\$ 850,997						\$ 850,997		\$ 146,470		
Prior Year Revenue	\$ 1,065,272						\$ 1,065,272		\$ 386,896		
County Program - Restricted	\$ 821,162	\$ 55,314					\$ 876,477	\$ 1,261,000	\$ 2,107,248	\$ 1,042,000	
Reimbursement Other	\$ 45,298						\$ 45,298	\$ 280,000	\$ 207,207	\$ 487,202	
Sale of Fixed Assets											
Other Miscellaneous	\$ 34,065						\$ 34,065	\$ 65,000	\$ 26,627	\$ 60,000	
	\$ 2,913,367	\$ 2,901,145					\$ 5,814,513	\$ 4,151,000	\$ 5,442,821	\$ 4,904,202	
Total Revenues	\$ 73,311,108	\$ 3,722,846	\$ 2,466,494				\$ 79,500,448	\$ 80,198,704	\$ 72,938,805	\$ 70,649,007	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 35,908,550	\$ 976,996	\$ 912,322				\$ 37,797,867	\$ 37,288,105	\$ 37,060,275	\$ 37,409,392	
Temp Help											
Overtime	\$ 77,247						\$ 77,247		\$ 4,602		
Staff Benefits	\$ 20,980,276	\$ 733,586	\$ 504,592				\$ 22,218,454	\$ 20,140,712	\$ 19,704,937	\$ 18,629,961	
	\$ 56,966,073	\$ 1,710,582	\$ 1,416,914				\$ 60,093,568	\$ 57,428,817	\$ 56,769,813	\$ 56,039,353	
Operating Expenses and Equipment											
General Expense	\$ 1,167,333	\$ 2,112	\$ 107,374				\$ 1,276,819	\$ 1,965,703	\$ 1,849,661	\$ 2,023,959	
Printing	\$ 59,880						\$ 59,880	\$ 107,500	\$ 94,238	\$ 125,000	
Telecommunications	\$ 376,367		\$ 1,635				\$ 378,002	\$ 335,500	\$ 305,447	\$ 335,500	
Postage	\$ 328,358	\$ 12,067					\$ 340,425	\$ 255,000	\$ 268,497	\$ 295,000	
Insurance	\$ 28,461						\$ 28,461	\$ 25,000	\$ 25,434	\$ 25,000	
In-State Travel	\$ 11,495		\$ 1,849				\$ 13,344	\$ 36,500	\$ 9,713	\$ 36,500	
Out-of-State Travel			\$ 2,697				\$ 2,697	\$ 10,000	\$ 401	\$ 10,000	
Training	\$ 33,724		\$ 200				\$ 33,924	\$ 132,747	\$ 14,200	\$ 54,000	
Security Services											
Facility Operations	\$ 998,701	\$ 150,566					\$ 1,149,267	\$ 1,342,500	\$ 1,192,520	\$ 1,305,000	
Utilities											
Contracted Services	\$ 6,669,099	\$ 1,127,754	\$ 773,336				\$ 8,570,189	\$ 10,412,323	\$ 7,878,214	\$ 7,430,667	
Consulting and Professional Services	\$ 2,493,170						\$ 2,493,170	\$ 2,471,472	\$ 2,235,583	\$ 1,994,377	
Information Technology	\$ 3,179,146		\$ 110				\$ 3,179,256	\$ 3,146,083	\$ 3,030,527	\$ 3,165,828	
Major Equipment	\$ 112,993						\$ 112,993	\$ 10,000	\$ 155,175		
Other Items of Expense	\$ 247						\$ 247		\$ 119		
	\$ 15,458,973	\$ 1,292,499	\$ 887,202				\$ 17,638,673	\$ 20,250,328	\$ 17,059,731	\$ 16,800,831	
Special Items of Expense											
Grand Jury									\$ 1,320		
Jury Costs	\$ 288,577	\$ 45,990					\$ 334,567	\$ 430,000	\$ 94,593	\$ 425,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (422,658)	\$ 240,609	\$ 182,048				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (89,616)	\$ 0	\$ (265)				\$ (89,881)		\$ (1,107)		
	\$ (223,697)	\$ 286,600	\$ 181,783				\$ 244,686	\$ 430,000	\$ 94,807	\$ 425,000	
Total Expenditures	\$ 72,201,348	\$ 3,289,680	\$ 2,485,899				\$ 77,976,928	\$ 78,109,145	\$ 73,924,351	\$ 73,265,184	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,109,760	\$ 433,166	\$ (19,405)				\$ 1,523,520	\$ 2,089,559	\$ (985,546)	\$ (2,616,177)	
Operating Transfers In (Out)	\$ (19,405)		\$ 19,405				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,152,999	\$ 1,938,564	\$ 0				\$ 3,091,563	\$ 3,091,563	\$ 4,077,109	\$ 4,077,109	
Ending Balance (Deficit)	\$ 2,243,354	\$ 2,371,730	\$ 0				\$ 4,615,083	\$ 5,181,122	\$ 3,091,563	\$ 1,460,932	

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

For the month ended June

Fiscal Year 2021/22 2020/21

	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 26,960,724	\$ 656,069			\$ (3,890)	\$ (367)	\$ 27,612,535	\$ 28,419,870	\$ 24,275,005	\$ 26,036,200
Traffic & Other Infractions	\$ 1,003,950	\$ 21,782			\$ (171,982)	\$ (99,362)	\$ 754,388	\$ 2,028,253	\$ 1,311,996	\$ 816,688
Other Criminal Cases	\$ 6,154,090	\$ 821,098			\$ 0	\$ (265)	\$ 6,974,923	\$ 8,598,459	\$ 6,316,529	\$ 3,486,772
Civil	\$ 3,901,401	\$ 23,100					\$ 3,924,501	\$ 3,647,727	\$ 4,078,417	\$ 2,606,408
Family & Children Services	\$ 3,145,179	\$ 293,261			\$ 1,941		\$ 3,440,381	\$ 4,072,653	\$ 3,110,748	\$ 3,893,468
Probate, Guardianship & Mental Health Services	\$ 2,897,866	\$ 5,037					\$ 2,902,902	\$ 3,162,280	\$ 2,672,040	\$ 3,057,895
Juvenile Dependency Services		\$ 4,433,660					\$ 4,433,660	\$ 3,868,298	\$ 3,799,538	\$ 2,906,033
Juvenile Delinquency Services	\$ 117,359	\$ 4,185					\$ 121,545	\$ 1,043,437	\$ 115,482	\$ 905,156
Other Court Operations	\$ 2,778,041	\$ 463,405			\$ 26,220		\$ 3,267,666	\$ 3,476,909	\$ 3,792,832	\$ 3,796,347
Court Interpreters	\$ 2,958,577	\$ 822,877					\$ 3,781,453	\$ 4,091,528	\$ 3,720,964	\$ 3,867,916
Jury Services	\$ 1,671,952	\$ 245,799	\$ 334,567		\$ 0	\$ 0	\$ 2,252,318	\$ 2,664,691	\$ 1,895,761	\$ 2,358,063
Security		\$ 100,641				\$ (4,452)	\$ 96,189		\$ 66,323	
Trial Court Operations Program	\$ 51,589,138	\$ 7,890,914	\$ 334,567		\$ (147,711)	\$ (104,446)	\$ 59,562,462	\$ 65,074,105	\$ 55,155,634	\$ 53,730,946
Enhanced Collections	\$ 1,554,018	\$ 1,009,421			\$ 240,609	\$ 0	\$ 2,804,048	\$ 2,400,000	\$ 2,527,746	\$ 3,000,000
Other Non-Court Operations									\$ 1,320	
Non-Court Operations Program	\$ 1,554,018	\$ 1,009,421			\$ 240,609	\$ 0	\$ 2,804,048	\$ 2,400,000	\$ 2,529,066	\$ 3,000,000
Executive Office	\$ 711,760	\$ 361,392					\$ 1,073,152	\$ 529,867	\$ 977,096	\$ 1,544,131
Fiscal Services	\$ 1,448,514	\$ 49,422			\$ (29,941)		\$ 1,467,995	\$ 2,118,851	\$ 2,177,009	\$ 1,534,190
Human Resources	\$ 1,927,205	\$ 2,583,656					\$ 4,510,862	\$ 4,486,731	\$ 4,369,625	\$ 4,104,697
Business & Facilities Services	\$ 561,227	\$ 1,570,911			\$ (28,161)	\$ 2,736	\$ 2,106,713	\$ 365,816	\$ 1,943,549	\$ 2,171,948
Information Technology	\$ 2,301,706	\$ 4,172,957			\$ (34,796)	\$ 11,829	\$ 6,451,696	\$ 3,133,775	\$ 6,772,372	\$ 7,179,272
Court Administration Program	\$ 6,950,412	\$ 8,738,338			\$ (92,898)	\$ 14,565	\$ 15,610,417	\$ 10,635,040	\$ 16,239,651	\$ 16,534,238
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 60,093,568	\$ 17,638,673	\$ 334,567		\$ 0	\$ (89,881)	\$ 77,976,928	\$ 78,109,145	\$ 73,924,351	\$ 73,265,184

2021-22 Constraints on Fiscal Year-End Fund Balance - Summary

Select your court from the drop-down list on the Fund Balance Designation Detail (excluding GC 77203) worksheet.

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	-	-	-	2,193,530	-	-	-	-	-	2,193,530
Committed	2,222,748	-	2,222,748	-	-	-	-	-	-	2,222,748
Assigned	20,605	-	20,605	178,200	-	-	-	-	-	198,805
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 2,243,354	\$ -	\$ 2,243,354	\$ 2,371,730	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,615,083