

## 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*

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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

**FOOTNOTES**

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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 September  
 Fiscal Year 2022/23

2021/22

	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	\$ (5,419,330)	\$ 6,221,302	\$ (510,772)				\$ 93,673	\$ 384,873	\$ (181,593)
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 0
Other									
Distribution									
Civil Filing Fees							\$ (253,872)	\$ (253,872)	\$ 3,486
Trust							\$ (40,780)	\$ (40,780)	\$ (24,339)
Credit Card								\$ 5,650	\$ 5,650
Cash on Hand	\$ 5,650							\$ 5,650	\$ 5,650
Cash with County	\$ 4,430,530						\$ 0	\$ 4,430,530	\$ 3,117,915
Cash Outside of the JCC									
Cash Equivalents	\$ 19,529,089						\$ 18,587,412	\$ 38,116,501	\$ 36,809,634
<b>Total Cash and Cash Equivalents</b>	<b>\$ 18,545,939</b>	<b>\$ 6,221,302</b>	<b>\$ (510,772)</b>				<b>\$ 18,386,433</b>	<b>\$ 42,642,902</b>	<b>\$ 39,730,753</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	\$ 134,244					\$ 134,244	\$ 60,790
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 437,828					\$ 437,828	\$ 325,144
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 8							\$ 8	\$ 0
<b>Total Receivables</b>	<b>\$ 8</b>	<b>\$ 0</b>	<b>\$ 572,072</b>				<b>\$ 0</b>	<b>\$ 572,080</b>	<b>\$ 385,934</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>\$ 18,545,947</b>	<b>\$ 6,221,302</b>	<b>\$ 61,300</b>				<b>\$ 18,386,433</b>	<b>\$ 43,214,982</b>	<b>\$ 40,116,687</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 29,723	\$ 0	\$ 0				\$ 0	\$ 29,723	\$ 113,830
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 8	\$ 8	\$ 0
Due to Other Courts									
Due to State	\$ 1,060,478	\$ 0	\$ 0					\$ 1,060,478	\$ 0
TC145 Liability							\$ 1,868,309	\$ 1,868,309	\$ 2,362,556
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 832							\$ 832	\$ 1,317
Interest							\$ 34,527	\$ 34,527	\$ 94
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 1,091,032</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 1,902,844</b>	<b>\$ 2,993,876</b>	<b>\$ 2,477,797</b>
Civil							\$ 15,406,951	\$ 15,406,951	\$ 19,547,096
Criminal							\$ 2,132	\$ 2,132	\$ 2,132
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 0	\$ 0	\$ 850,997
Trust Interest Payable							\$ 257,096	\$ 257,096	\$ 191,381
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 15,666,179</b>	<b>\$ 15,666,179</b>	<b>\$ 20,591,607</b>
Accrued Payroll	\$ 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>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 3,000,000
Liabilities For Deposits	\$ 277,376	\$ 1,925	\$ 3,086				\$ 139,299	\$ 421,686	\$ 392,017
Jury Fees - Non-Interest							\$ 559,650	\$ 559,650	\$ 559,800
Fees - Partial Payment & Overpayment							\$ 118,460	\$ 118,460	\$ 70,068
Uncleared Collections							\$ 0	\$ 0	
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 277,376</b>	<b>\$ 1,925</b>	<b>\$ 3,086</b>				<b>\$ 817,410</b>	<b>\$ 1,099,796</b>	<b>\$ 4,021,885</b>
<b>Total Liabilities</b>	<b>\$ 1,368,408</b>	<b>\$ 1,925</b>	<b>\$ 3,086</b>				<b>\$ 18,386,433</b>	<b>\$ 19,759,851</b>	<b>\$ 27,091,288</b>
<b>Total Fund Balance</b>	<b>\$ 17,177,539</b>	<b>\$ 6,219,377</b>	<b>\$ 58,214</b>					<b>\$ 23,455,130</b>	<b>\$ 13,025,399</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 18,545,947</b>	<b>\$ 6,221,302</b>	<b>\$ 61,300</b>				<b>\$ 18,386,433</b>	<b>\$ 43,214,982</b>	<b>\$ 40,116,687</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 2022/23										2021/22	
	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	\$ 25,483,561	\$ 31,502					\$ 25,515,063	\$ 58,207,685	\$ 24,663,719	\$ 56,839,504	
Improvement and Modernization Fund	\$ 39,654						\$ 39,654	\$ 110,596		\$ 110,596	
Judges' Compensation (0150019)	\$ 123,501						\$ 123,501	\$ 494,000	\$ 123,501	\$ 494,000	
Court Interpreter (0150037)	\$ 1,068,201						\$ 1,068,201	\$ 4,159,709	\$ 995,641	\$ 3,964,806	
Civil Coordination Reimbursement (0150091)								\$ 20,000		\$ 20,000	
MOU Reimbursements (0150010 and General)	\$ 1,581,481						\$ 1,581,481	\$ 4,307,339	\$ 615,328	\$ 6,370,031	
Other Miscellaneous		\$ 3,672,285					\$ 3,672,285	\$ 6,558,534		\$ 5,487,135	
	\$ 28,296,397	\$ 3,703,788					\$ 32,000,185	\$ 73,857,863	\$ 26,398,188	\$ 73,286,072	
Grants											
AB 1058 Commissioner/Facilitator			\$ (160)				\$ (160)	\$ 1,068,297	\$ (126)	\$ 1,435,659	
Other Judicial Council Grants			\$ 54,845				\$ 54,845	\$ 632,856	\$ 76,807	\$ 630,145	
Non-Judicial Council Grants			\$ 0				\$ 0	\$ 635,549	\$ (35,578)	\$ 695,828	
			\$ 54,686				\$ 54,686	\$ 2,336,702	\$ 41,103	\$ 2,761,632	
Other Financing Sources											
Interest Income	\$ 49,268	\$ 19,195					\$ 68,463	\$ 60,000	\$ 7,596	\$ 80,000	
Investment Income											
Donations											
Local Fees	\$ 2	\$ 38,859					\$ 38,861	\$ 11,000	\$ 23,346	\$ 55,000	
Non-Fee Revenues		\$ 1,314					\$ 1,314	\$ 100	\$ 935	\$ 10,000	
Enhanced Collections		\$ 153,654					\$ 153,654	\$ 2,900,000	\$ 384,987	\$ 2,400,000	
Escheatment									\$ (88)		
Prior Year Revenue	\$ 2,519						\$ 2,519		\$ (33)		
County Program - Restricted	\$ 1,274,358	\$ 9,193					\$ 1,283,551	\$ 1,261,000	\$ 224,098	\$ 1,261,000	
Reimbursement Other	\$ 140,241						\$ 140,241	\$ 705,699	\$ 66,481	\$ 280,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 9,343						\$ 9,343	\$ 557,505	\$ 6,868	\$ 65,000	
	\$ 1,475,732	\$ 222,215					\$ 1,697,947	\$ 5,495,304	\$ 714,190	\$ 4,151,000	
Total Revenues	\$ 29,772,129	\$ 3,926,002	\$ 54,686				\$ 33,752,817	\$ 81,689,869	\$ 27,153,481	\$ 80,198,704	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 7,478,486		\$ 97				\$ 7,478,583	\$ 41,965,096	\$ 9,417,178	\$ 37,288,105	
Temp Help											
Overtime	\$ 115,666						\$ 115,666		\$ 2,445		
Staff Benefits	\$ 6,121,812		\$ (405)				\$ 6,121,407	\$ 19,469,390	\$ 5,416,128	\$ 20,140,712	
	\$ 13,715,964		\$ (308)				\$ 13,715,656	\$ 61,434,486	\$ 14,835,751	\$ 57,428,817	
Operating Expenses and Equipment											
General Expense	\$ 47,195	\$ 32	\$ 9,804				\$ 57,031	\$ 1,901,204	\$ 166,258	\$ 1,965,703	
Printing	\$ 6,692						\$ 6,692	\$ 60,000	\$ 5,567	\$ 107,500	
Telecommunications	\$ 29,841		\$ 1,584				\$ 31,424	\$ 344,500	\$ 54,966	\$ 335,500	
Postage	\$ 10,325	\$ 479					\$ 10,804	\$ 300,000	\$ 107,482	\$ 255,000	
Insurance	\$ 106						\$ 106	\$ 30,000	\$ 77	\$ 25,000	
In-State Travel	\$ 1,096						\$ 1,096	\$ 65,000	\$ 121	\$ 36,500	
Out-of-State Travel								\$ 10,000	\$ 2,364	\$ 10,000	
Training	\$ 5,133		\$ 1,565				\$ 6,698	\$ 35,000	\$ 21,305	\$ 132,747	
Security Services											
Facility Operations	\$ 102,501						\$ 102,501	\$ 1,445,000	\$ 7,500	\$ 1,342,500	
Utilities											
Contracted Services	\$ 522,148	\$ 70,714	\$ (17,274)				\$ 575,588	\$ 8,137,018	\$ 1,049,156	\$ 10,412,323	
Consulting and Professional Services	\$ (12,333)						\$ (12,333)	\$ 2,305,869	\$ 23,802	\$ 2,471,472	
Information Technology	\$ 355,516						\$ 355,516	\$ 3,806,725	\$ 832,515	\$ 3,146,083	
Major Equipment	\$ 17,937						\$ 17,937	\$ 20,000	\$ 14,911	\$ 10,000	
Other Items of Expense	\$ (75)						\$ (75)				
	\$ 1,086,083	\$ 71,225	\$ (4,322)				\$ 1,152,986	\$ 18,460,316	\$ 2,286,026	\$ 20,250,328	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 34,870	\$ 7,130					\$ 42,000	\$ 430,000	\$ 98,705	\$ 430,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ 1,027		\$ 1,101				\$ 2,128	\$ 0	\$ (837)	\$ 0	
Prior Year Expense Adjustment											
	\$ 35,897	\$ 7,130	\$ 1,101				\$ 44,128	\$ 430,000	\$ 97,868	\$ 430,000	
Total Expenditures	\$ 14,837,943	\$ 78,355	\$ (3,528)				\$ 14,912,770	\$ 80,324,802	\$ 17,219,645	\$ 78,109,145	
Excess (Deficit) of Revenues Over Expenditures	\$ 14,934,186	\$ 3,847,647	\$ 58,214				\$ 18,840,047	\$ 1,365,066	\$ 9,933,836	\$ 2,089,559	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 2,243,354	\$ 2,371,730	\$ 0				\$ 4,615,083	\$ 4,615,083	\$ 3,091,563	\$ 3,091,563	
Ending Balance (Deficit)	\$ 17,177,539	\$ 6,219,377	\$ 58,214				\$ 23,455,130	\$ 5,980,149	\$ 13,025,399	\$ 5,181,122	

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

For the month ended September										
Fiscal Year 2022/23									2021/22	
	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	\$ 5,807,119	\$ 83,853					\$ 5,890,971	\$ 24,854,036	\$ 6,780,085	\$ 28,419,870
Traffic & Other Infractions	\$ 375,021	\$ 294					\$ 375,316	\$ 1,727,420	\$ 529,428	\$ 2,028,253
Other Criminal Cases	\$ 1,184,582	\$ 114,222			\$ 0		\$ 1,298,804	\$ 7,854,051	\$ 1,497,022	\$ 8,598,459
Civil	\$ 760,684	\$ 69					\$ 760,752	\$ 3,519,565	\$ 935,857	\$ 3,647,727
Family & Children Services	\$ 606,125	\$ (26,240)					\$ 579,885	\$ 5,206,660	\$ 830,449	\$ 4,072,653
Probate, Guardianship & Mental Health Services	\$ 532,423	\$ 443					\$ 532,866	\$ 3,058,726	\$ 675,931	\$ 3,162,280
Juvenile Dependency Services		\$ 201,541					\$ 201,541	\$ 4,217,614	\$ 677,677	\$ 3,868,298
Juvenile Delinquency Services	\$ 168,908	\$ 0					\$ 168,908	\$ 918,158	\$ 29,099	\$ 1,043,437
Other Court Operations	\$ 622,715	\$ 3,391			\$ 0		\$ 626,106	\$ 2,488,599	\$ 685,163	\$ 3,476,909
Court Interpreters	\$ 1,722,009	\$ 172,533					\$ 1,894,541	\$ 3,643,132	\$ 981,785	\$ 4,091,528
Jury Services	\$ 325,427	\$ (1,902)	\$ 42,000		\$ 2,128		\$ 367,653	\$ 2,771,758	\$ 608,597	\$ 2,664,691
Security		\$ 607					\$ 607		\$ 4,728	
Trial Court Operations Program	\$ 12,105,012	\$ 548,810	\$ 42,000		\$ 2,128		\$ 12,697,950	\$ 60,259,719	\$ 14,235,821	\$ 65,074,105
Enhanced Collections		\$ 511					\$ 511	\$ 2,900,000	\$ 11,314	\$ 2,400,000
Other Non-Court Operations										
Non-Court Operations Program		\$ 511					\$ 511	\$ 2,900,000	\$ 11,314	\$ 2,400,000
Executive Office	\$ 261,282	\$ 62,488					\$ 323,771	\$ 1,057,942	\$ 225,991	\$ 529,867
Fiscal Services	\$ 344,854	\$ 4,333					\$ 349,188	\$ 2,328,575	\$ 406,849	\$ 2,118,851
Human Resources	\$ 370,521	\$ 20,439					\$ 390,960	\$ 3,857,598	\$ 533,003	\$ 4,486,731
Business & Facilities Services	\$ 171,591	\$ 133,344					\$ 304,935	\$ 1,095,232	\$ 182,988	\$ 365,816
Information Technology	\$ 462,395	\$ 383,061					\$ 845,456	\$ 8,825,736	\$ 1,623,678	\$ 3,133,775
Court Administration Program	\$ 1,610,644	\$ 603,666					\$ 2,214,310	\$ 17,165,083	\$ 2,972,509	\$ 10,635,040
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 13,715,656	\$ 1,152,986	\$ 42,000		\$ 2,128		\$ 14,912,770	\$ 80,324,802	\$ 17,219,645	\$ 78,109,145