

**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

12/05/2014

\_\_\_\_\_  
Date

San Francisco

\_\_\_\_\_  
Court

2014-15 / 1st Quarter

\_\_\_\_\_  
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Francisco

Court

2014-15 / 1<sup>st</sup> Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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

San Francisco

Court

2014-15 / 1<sup>st</sup> 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
437.5		395			

<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 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	\$ 49,902	\$ 463,094	\$ (744,143)				\$ 7,248,623	\$ 7,017,477	\$ 5,293,040
Payroll									
Jury									
Revolving	\$ 0							\$ 0	\$ 1,850
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (92,100)	\$ (92,100)	\$ (74,587)
Credit Card									
Cash on Hand	\$ 5,650							\$ 5,650	\$ 1,250
Cash with County	\$ 2,121,257	\$ 0					\$ 1,157,431	\$ 3,278,688	\$ 5,117,165
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ 2,176,809</b>	<b>\$ 463,094</b>	<b>\$ (744,143)</b>				<b>\$ 8,313,954</b>	<b>\$ 10,209,714</b>	<b>\$ 10,338,718</b>
Short Term Investment									
Investment in Financial Institution	\$ 22,218,101						\$ 2,115,526	\$ 24,333,626	\$ 26,143,632
<b>Total Investments</b>	<b>\$ 22,218,101</b>						<b>\$ 2,115,526</b>	<b>\$ 24,333,626</b>	<b>\$ 26,143,632</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 13,832		\$ 738,648					\$ 752,481	\$ 878,173
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From									
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 1,814	\$ 0						\$ 1,814	\$ 1,726
<b>Total Receivables</b>	<b>\$ 15,646</b>	<b>\$ 0</b>	<b>\$ 738,648</b>				<b>\$ 0</b>	<b>\$ 754,294</b>	<b>\$ 879,899</b>
Prepaid Expenses - General	\$ 0							\$ 0	
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 24,410,556</b>	<b>\$ 463,094</b>	<b>\$ (5,495)</b>				<b>\$ 10,429,479</b>	<b>\$ 35,297,635</b>	<b>\$ 37,362,249</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 314,261	\$ 0	\$ 0				\$ 0	\$ 314,261	\$ 110,103
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,814	\$ 1,814	\$ 1,726
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 2,457,028	\$ 2,457,028	\$ 4,938,086
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 319	\$ 0						\$ 319	\$ 286
Interest							\$ 723	\$ 723	\$ 651
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 456
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 314,580</b>	<b>\$ 0</b>	<b>\$ 0</b>				<b>\$ 2,459,565</b>	<b>\$ 2,774,145</b>	<b>\$ 5,051,309</b>
Civil							\$ 6,001,127	\$ 6,001,127	\$ 4,464,792
Criminal							\$ 2,132	\$ 2,132	\$ 2,132
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 1,157,431	\$ 1,157,431	\$ 1,440,099
Trust Interest Payable							\$ 24,803	\$ 24,803	\$ 32,302
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 7,185,493</b>	<b>\$ 7,185,493</b>	<b>\$ 5,939,325</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<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		\$ 70,498					\$ 70,498	\$ 0
Liabilities For Deposits	\$ 133,637						\$ 59,095	\$ 192,732	\$ 164,582
Jury Fees - Non-Interest							\$ 625,650	\$ 625,650	\$ 631,950
Fees - Partial Payment & Overpayment							\$ 99,677	\$ 99,677	\$ 99,230
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 133,637</b>		<b>\$ 70,498</b>				<b>\$ 784,422</b>	<b>\$ 988,557</b>	<b>\$ 895,762</b>
<b>Total Liabilities</b>	<b>\$ 448,217</b>	<b>\$ 0</b>	<b>\$ 70,498</b>				<b>\$ 10,429,479</b>	<b>\$ 10,948,194</b>	<b>\$ 11,886,396</b>
<b>Total Fund Balance</b>	<b>\$ 23,962,339</b>	<b>\$ 463,094</b>	<b>\$ (75,992)</b>					<b>\$ 24,349,441</b>	<b>\$ 25,475,854</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 24,410,556</b>	<b>\$ 463,094</b>	<b>\$ (5,495)</b>				<b>\$ 10,429,479</b>	<b>\$ 35,297,635</b>	<b>\$ 37,362,249</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 2014/15													
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	2013/14			
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant										
<b>REVENUES</b>													
State Financing Sources													
Trial Court Trust Fund	\$ 27,554,623	\$ 62,454					\$ 27,617,077	\$ 56,977,880	\$ 22,051,552	\$ 53,258,791			
Improvement and Modernization Fund								\$ 753,390	\$ 0	\$ 819,340			
Judges' Compensation (45.25)	\$ 123,501						\$ 123,501	\$ 494,000	\$ 123,501	\$ 494,000			
Court Interpreter (45.45)	\$ 66,203						\$ 66,203	\$ 2,176,756	\$ 304,610	\$ 2,176,756			
Civil Coordination Reimbursement (45.55)	\$ 0						\$ 0	\$ 15,000	\$ (10,131)	\$ 45,000			
MOU Reimbursements (45.10 and General)	\$ 205,494						\$ 205,494	\$ 4,550,476	\$ 193,982	\$ 4,556,476			
Other Miscellaneous								\$ 5,487,134		\$ 5,487,134			
	\$ 27,949,821	\$ 62,454					\$ 28,012,275	\$ 70,464,636	\$ 22,663,514	\$ 66,847,497			
Grants													
AB 1058 Commissioner/Facilitator			\$ 290,052				\$ 290,052	\$ 1,520,781	\$ 72,537	\$ 1,520,781			
Other AOC Grants			\$ 15,940				\$ 15,940	\$ 340,666	\$ 5,769	\$ 297,155			
Non-AOC Grants								\$ 539,716	\$ (2,999)	\$ 72,893			
			\$ 305,993				\$ 305,993	\$ 2,401,163	\$ 75,707	\$ 1,890,829			
Other Financing Sources													
Interest Income	\$ 3,867	\$ 1,053					\$ 4,920	\$ 76,000	\$ 9,216	\$ 87,000			
Investment Income													
Donations									\$ 1,444				
Local Fees	\$ 27,017	\$ 19,460					\$ 46,477	\$ 199,000	\$ 33,816	\$ 103,000			
Non-Fee Revenues		\$ 1,870					\$ 1,870	\$ 15,000	\$ 55	\$ 25,000			
Enhanced Collections		\$ 7,059					\$ 7,059	\$ 2,041,332	\$ 225,985	\$ 2,100,000			
Escheatment													
Prior Year Revenue													
County Program - Restricted	\$ 0	\$ 3,330					\$ 3,330	\$ 646,000	\$ (1,899)	\$ 648,000			
Reimbursement Other	\$ 82,460	\$ 56,977					\$ 139,437	\$ 394,918	\$ 99,082	\$ 412,623			
Sale of Fixed Assets													
Other Miscellaneous	\$ 12,470	\$ 18,102					\$ 30,572	\$ 71,000	\$ 42,209	\$ 40,000			
	\$ 125,814	\$ 107,850					\$ 233,664	\$ 3,443,250	\$ 409,908	\$ 3,415,623			
<b>Total Revenues</b>	<b>\$ 28,075,635</b>	<b>\$ 170,304</b>	<b>\$ 305,993</b>				<b>\$ 28,551,932</b>	<b>\$ 76,309,049</b>	<b>\$ 23,149,130</b>	<b>\$ 72,153,949</b>			
<b>EXPENDITURES</b>													
Personal Services													
Salaries - Permanent	\$ 7,687,957	\$ 43,028	\$ 244,225				\$ 7,975,210	\$ 39,447,712	\$ 8,275,051	\$ 33,823,011			
Temp Help													
Overtime	\$ 322						\$ 322		\$ 350				
Staff Benefits	\$ 3,820,203	\$ 21,095	\$ 114,589				\$ 3,955,897	\$ 18,971,788	\$ 3,876,403	\$ 24,665,040			
	\$ 11,508,482	\$ 64,123	\$ 358,814				\$ 11,931,419	\$ 58,419,500	\$ 12,151,804	\$ 58,488,051			
Operating Expenses and Equipment													
General Expense	\$ 255,502	\$ 31	\$ 9,385				\$ 264,918	\$ 2,910,859	\$ 117,289	\$ 1,982,007			
Printing	\$ 17,902		\$ 502				\$ 18,404	\$ 134,000	\$ 15,327	\$ 133,100			
Telecommunications	\$ 50,412						\$ 50,412	\$ 500,000	\$ 8,896	\$ 85,000			
Postage	\$ 55,956						\$ 55,956	\$ 356,000	\$ 47,907	\$ 345,000			
Insurance	\$ 329						\$ 329	\$ 19,000		\$ 15,500			
In-State Travel	\$ 3,675		\$ 2,789				\$ 6,463	\$ 23,609	\$ 2,991	\$ 20,000			
Out-of-State Travel	\$ 562						\$ 562		\$ 862				
Training	\$ 11,180		\$ 50				\$ 11,230	\$ 30,300	\$ 4,280	\$ 30,000			
Security Services													
Facility Operations	\$ 161,442						\$ 161,442	\$ 2,035,804	\$ 155,124	\$ 772,000			
Utilities													
Contracted Services	\$ 950,539	\$ 44,965	\$ 47,834				\$ 1,043,339	\$ 9,904,509	\$ 525,255	\$ 8,898,971			
Consulting and Professional Services	\$ (17,730)						\$ (17,730)	\$ 1,646,756	\$ (313,105)	\$ 1,838,621			
Information Technology	\$ 699,621	\$ 75,340					\$ 774,961	\$ 3,478,441	\$ 458,470	\$ 2,557,000			
Major Equipment	\$ 210,063						\$ 210,063	\$ 185,853	\$ 172,015	\$ 726,000			
Other Items of Expense	\$ (203)						\$ (203)		\$ 513	\$ 5,100			
	\$ 2,399,249	\$ 120,336	\$ 60,560				\$ 2,580,145	\$ 21,225,131	\$ 1,195,825	\$ 17,408,299			
Special Items of Expense													
Grand Jury	\$ 1,173						\$ 1,173						
Jury Costs	\$ 175,006						\$ 175,006	\$ 710,000	\$ 171,714	\$ 660,000			
Judgments, Settlements and Claims	\$ 0						\$ 0						
Debt Service													
Other	\$ 0						\$ 0						
Capital Costs													
Internal Cost Recovery	\$ (41,398)		\$ 41,398				\$ 0	\$ 0	\$ 0	\$ 0			
Prior Year Expense Adjustment													
	\$ 134,780		\$ 41,398				\$ 176,178	\$ 710,000	\$ 171,714	\$ 660,000			
<b>Total Expenditures</b>	<b>\$ 14,042,511</b>	<b>\$ 184,459</b>	<b>\$ 460,772</b>				<b>\$ 14,887,742</b>	<b>\$ 80,354,631</b>	<b>\$ 13,519,343</b>	<b>\$ 76,556,350</b>			
Excess (Deficit) of Revenues Over Expenditures	\$ 14,033,124	\$ (14,155)	\$ (154,779)				\$ 13,864,190	\$ (4,045,582)	\$ 9,629,787	\$ (4,402,401)			
Operating Transfers In (Out)	\$ (78,787)		\$ 78,787				\$ 0	\$ 0		\$ 0			
Fund Balance (Deficit)													
Beginning Balance (Deficit)	\$ 10,008,002	\$ 477,249	\$ 0				\$ 10,485,251	\$ 10,485,251	\$ 15,846,067	\$ 15,846,067			
Ending Balance (Deficit)	\$ 23,982,339	\$ 463,094	\$ (75,992)				\$ 24,349,441	\$ 6,439,669	\$ 25,475,854	\$ 11,443,666			

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

For the month ended September										2013/14	
Fiscal Year 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	\$ 4,829,181	\$ 129,393	\$ 0				\$ 4,958,574	\$ 26,112,384	\$ 4,934,429	\$ 27,147,734	
Traffic & Other Infractions	\$ 764,504	\$ 3,159					\$ 767,663	\$ 3,514,023	\$ 754,594	\$ 4,222,725	
Other Criminal Cases	\$ 816,812	\$ 31,807		\$ 0			\$ 848,620	\$ 4,392,730	\$ 932,519	\$ 5,243,997	
Civil	\$ 866,230	\$ 9,268					\$ 865,498	\$ 4,685,965	\$ 898,090	\$ 4,806,403	
Family & Children Services	\$ 652,200	\$ 49,486					\$ 701,685	\$ 4,200,014	\$ 667,119	\$ 4,487,420	
Probate, Guardianship & Mental Health Services	\$ 501,485	\$ 992					\$ 502,477	\$ 2,722,268	\$ 520,324	\$ 2,991,607	
Juvenile Dependency Services	\$ 46,760	\$ 403,412					\$ 450,172	\$ 4,425,543	\$ 541,930	\$ 4,328,715	
Juvenile Delinquency Services	\$ 72,067	\$ 1,369					\$ 73,436	\$ 568,428	\$ 72,580	\$ 599,855	
Other Court Operations	\$ 702,538	\$ 18,455					\$ 720,993	\$ 2,096,002	\$ 801,414	\$ 4,866,246	
Court Interpreters	\$ 363,837	\$ 119,047					\$ 482,884	\$ 2,456,894	\$ 450,321	\$ 2,649,611	
Jury Services	\$ 361,270	\$ 29,537	\$ 175,006				\$ 565,812	\$ 2,527,655	\$ 492,890	\$ 2,474,869	
Security	\$ 1,472	\$ 1,472					\$ 1,472		\$ 64,399		
<b>Trial Court Operations Program</b>	<b>\$ 9,966,883</b>	<b>\$ 797,398</b>	<b>\$ 175,006</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 10,939,286</b>	<b>\$ 77,701,896</b>	<b>\$ 11,150,608</b>	<b>\$ 63,819,189</b>	
Enhanced Collections	\$ 64,123	\$ 120,336	\$ 1,173				\$ 184,459	\$ 2,071,332	\$ (11,225)	\$ 2,100,000	
Other Non-Court Operations	\$ 64,123	\$ 1,600	\$ 1,173				\$ 2,773		\$ 31,241		
<b>Non-Court Operations Program</b>		<b>\$ 121,936</b>	<b>\$ 1,173</b>				<b>\$ 187,232</b>	<b>\$ 2,071,332</b>	<b>\$ 20,016</b>	<b>\$ 2,100,000</b>	
Executive Office	\$ 97,109	\$ 46,945					\$ 144,054	\$ 802,558	\$ 102,783	\$ 719,131	
Fiscal Services	\$ 516,541	\$ 37,512					\$ 554,053	\$ 2,344,978	\$ 524,469	\$ 2,490,419	
Human Resources	\$ 698,302	\$ (37,069)	\$ 0				\$ 661,233	\$ 3,446,395	\$ 528,941	\$ (2,436,037)	
Business & Facilities Services	\$ 63,909	\$ 515,039			\$ 0		\$ 578,948	\$ 3,540,791	\$ 517,821	\$ 1,614,120	
Information Technology	\$ 524,552	\$ 1,098,384					\$ 1,622,937	\$ 10,446,681	\$ 674,704	\$ 8,249,529	
<b>Court Administration Program</b>	<b>\$ 1,900,413</b>	<b>\$ 1,660,811</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 3,561,224</b>	<b>\$ 20,581,403</b>	<b>\$ 2,348,719</b>	<b>\$ 10,637,162</b>	
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
<b>Total</b>	<b>\$ 11,931,419</b>	<b>\$ 2,580,145</b>	<b>\$ 176,178</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 14,687,742</b>	<b>\$ 80,354,631</b>	<b>\$ 13,519,343</b>	<b>\$ 76,556,350</b>	