

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

02/14/2014

Date

San Francisco

Court

2013-14 / 2nd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Francisco

Court

2013-14 / 2nd Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

San Francisco

Court

2013-14 / 2nd Quarter

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
471.5		435	435		

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 December									
Fiscal Year 2013/14									
	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 Payroll	\$ 147,348	\$ 51,088	\$ (297,143)				\$ 6,246,136	\$ 6,147,428	\$ 10,107,899
Jury Revolving	\$ 0							\$ 0	\$ 450
Other Distribution									
Civil Filing Fees							\$ (2,578)	\$ (2,578)	\$ 0
Trust Credit Card							\$ (220,682)	\$ (220,682)	\$ (75,313)
Cash on Hand	\$ 5,850							\$ 5,850	\$ 650
Cash with County	\$ 212,724	\$ (50,067)					\$ 1,440,099	\$ 1,602,757	\$ 3,561,718
Cash Outside of the AOC									
Total Cash	\$ 365,922	\$ 1,021	\$ (297,143)				\$ 7,462,975	\$ 7,532,775	\$ 13,595,404
Short Term Investment	\$ 24,622,662						\$ 2,432,812	\$ 27,055,474	\$ 17,891,871
Investment in Financial Institution									
Total Investments	\$ 24,622,662						\$ 2,432,812	\$ 27,055,474	\$ 17,891,871
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 38,377		\$ 202,332					\$ 240,709	\$ 182,010
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	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,540							\$ 1,540	\$ 2,678
Total Receivables	\$ 39,917	\$ 0	\$ 202,332				\$ 0	\$ 242,249	\$ 184,688
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 25,028,500	\$ 1,021	\$ (94,811)				\$ 9,895,788	\$ 34,830,498	\$ 31,671,963
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 77,787	\$ 0	\$ 368				\$ 0	\$ 78,155	\$ 27,884
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,540	\$ 1,540	\$ 2,678
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 2,547,228	\$ 2,547,228	\$ 3,161,992
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 286	\$ 0						\$ 286	\$ 0
Interest							\$ 733	\$ 733	\$ 1,406
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 91							\$ 91	\$ 47
Total Accounts Payable and Accrued Liab.	\$ 78,164	\$ 0	\$ 368				\$ 2,549,501	\$ 2,628,033	\$ 3,194,006
Civil							\$ 5,082,174	\$ 5,082,174	\$ 9,411,832
Criminal							\$ 2,132	\$ 2,132	\$ 1,906
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 1,440,099	\$ 1,440,099	\$ 1,510,963
Trust Interest Payable							\$ 33,563	\$ 33,563	\$ 53,033
Miscellaneous Trust									
Total Trust Deposits							\$ 6,557,968	\$ 6,557,968	\$ 10,977,734
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 105,401						\$ 59,181	\$ 164,582	\$ 123,020
Jury Fees - Non-Interest							\$ 631,950	\$ 631,950	\$ 637,350
Fees - Partial Payment & Overpayment							\$ 97,187	\$ 97,187	\$ 58,673
Uncleared Collections	\$ 750						\$ 0	\$ 750	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 106,151		\$ 0				\$ 788,319	\$ 894,470	\$ 819,043
Total Liabilities	\$ 184,315	\$ 0	\$ 368				\$ 9,895,788	\$ 10,080,471	\$ 14,990,782
Total Fund Balance	\$ 24,844,186	\$ 1,021	\$ (95,179)					\$ 24,750,028	\$ 16,681,181
Total Liabilities and Fund Balance	\$ 25,028,500	\$ 1,021	\$ (94,811)				\$ 9,895,788	\$ 34,830,498	\$ 31,671,963

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 December											
	Fiscal Year 2013/14							2012/13			
	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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 33,762,223	\$ 166,336					\$ 33,928,559	\$ 53,258,791	\$ 25,592,416	\$ 50,878,671	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 819,340		\$ 819,340	
Judges' Compensation (45.25)	\$ 247,001						\$ 247,001	\$ 494,000	\$ 247,001	\$ 494,000	
Court Interpreter (45.45)	\$ 918,167						\$ 918,167	\$ 2,176,756	\$ 1,178,750	\$ 2,176,756	
Civil Coordination Reimbursement (45.55)	\$ (1,371)						\$ (1,371)	\$ 45,000	\$ 10,865	\$ 50,000	
MOU Reimbursements (45.10 and General)	\$ 1,903,233						\$ 1,903,233	\$ 4,566,476	\$ 1,239,851	\$ 4,749,249	
Other Miscellaneous	\$ 5,487,134						\$ 5,487,134	\$ 5,487,134	\$ 3,993,883	\$ 3,993,883	
	\$ 42,316,387	\$ 166,336					\$ 42,482,723	\$ 66,847,497	\$ 32,262,766	\$ 63,161,899	
Grants											
AB 1058 Commissioner/Facilitator			\$ 223,997				\$ 223,997	\$ 1,520,781	\$ 106,899	\$ 1,520,781	
Other AOC Grants			\$ 29,603				\$ 29,603	\$ 297,155	\$ 34,956	\$ 330,914	
Non-AOC Grants			\$ 121,496				\$ 121,496	\$ 72,893	\$ 211,255	\$ 759,169	
			\$ 375,096				\$ 375,096	\$ 1,890,829	\$ 353,110	\$ 2,610,864	
Other Financing Sources											
Interest Income	\$ 25,122	\$ 4,576					\$ 29,698	\$ 87,000	\$ 26,832	\$ 122,500	
Investment Income											
Donations	\$ 1,444						\$ 1,444		\$ 1,380		
Local Fees	\$ 33,989	\$ 19,714					\$ 53,703	\$ 103,000	\$ 87,140	\$ 163,500	
Non-Fee Revenues			\$ 55				\$ 55	\$ 25,000	\$ 0	\$ 15,000	
Enhanced Collections			\$ 321,787				\$ 321,787	\$ 2,100,000	\$ 313,551	\$ 1,600,000	
Escheatment											
Prior Year Revenue											
County Program - Restricted		\$ 2,095					\$ 2,095	\$ 648,000	\$ 523,419	\$ 822,000	
Reimbursement Other	\$ 191,693						\$ 191,693	\$ 412,623	\$ 109,082	\$ 692,306	
Sale of Fixed Assets											
Other Miscellaneous	\$ 70,008	\$ 820					\$ 70,828	\$ 40,000	\$ 24,191		
	\$ 322,257	\$ 349,046					\$ 671,303	\$ 3,415,623	\$ 1,085,596	\$ 3,415,306	
Total Revenues	\$ 42,638,644	\$ 515,382	\$ 375,096				\$ 43,529,122	\$ 72,153,949	\$ 33,701,473	\$ 69,188,069	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 18,514,017	\$ 146,375	\$ 203,303				\$ 18,863,695	\$ 33,823,011	\$ 15,440,712	\$ 35,949,986	
Temp Help									\$ 14,497		
Overtime	\$ 2,811						\$ 2,811		\$ 491		
Staff Benefits	\$ 8,458,627	\$ 68,392	\$ 84,850				\$ 8,611,869	\$ 24,665,040	\$ 7,217,659	\$ 20,567,485	
	\$ 26,975,455	\$ 214,767	\$ 288,153				\$ 27,478,375	\$ 58,488,051	\$ 22,673,359	\$ 56,517,471	
Operating Expenses and Equipment											
General Expense	\$ 655,097	\$ 135	\$ 14,201				\$ 669,433	\$ 1,982,007	\$ 1,132,946	\$ 1,536,669	
Printing	\$ 47,007		\$ 204				\$ 47,212	\$ 133,100	\$ 66,238	\$ 118,800	
Telecommunications	\$ 29,571						\$ 29,571	\$ 85,000	\$ 29,000	\$ 70,000	
Postage	\$ 98,612						\$ 98,612	\$ 345,000	\$ 133,066	\$ 280,000	
Insurance	\$ 17,665						\$ 17,665	\$ 15,500	\$ 15,264	\$ 15,000	
In-State Travel	\$ 12,422		\$ 2,361				\$ 14,783	\$ 20,000	\$ 11,684	\$ 5,500	
Out-of-State Travel	\$ 599		\$ 2,190				\$ 2,789		\$ 7,183	\$ 6,761	
Training	\$ 1,860		\$ 4,240				\$ 6,100	\$ 30,000	\$ 8,288	\$ 33,167	
Security Services											
Facility Operations	\$ 301,623						\$ 301,623	\$ 772,000	\$ 333,569	\$ 559,000	
Utilities											
Contracted Services	\$ 2,630,118	\$ 390,163	\$ 117,727				\$ 3,138,008	\$ 8,899,971	\$ 3,422,797	\$ 10,339,639	
Consulting and Professional Services	\$ 1,314,156						\$ 1,314,156	\$ 1,838,621	\$ 592,711	\$ 2,226,233	
Information Technology	\$ 902,593		\$ 3,526				\$ 906,119	\$ 2,557,000	\$ 925,257	\$ 2,351,000	
Major Equipment	\$ 214,712		\$ 0				\$ 214,712	\$ 726,000	\$ 30,219	\$ 415,000	
Other Items of Expense	\$ 2,323						\$ 2,323	\$ 5,100	\$ 2,016	\$ 5,000	
	\$ 6,228,361	\$ 390,298	\$ 144,450				\$ 6,763,109	\$ 17,408,299	\$ 6,711,466	\$ 17,961,769	
Special Items of Expense											
Grand Jury	\$ 1,823						\$ 1,823				
Jury Costs	\$ 370,191						\$ 370,191	\$ 660,000	\$ 309,194	\$ 650,000	
Judgements, Settlements and Claims	\$ 11,664						\$ 11,664		\$ 0		
Debt Service											
Other									\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (37,672)		\$ 37,672				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment											
	\$ 346,005		\$ 37,672				\$ 383,677	\$ 660,000	\$ 309,194	\$ 650,000	
Total Expenditures	\$ 33,549,821	\$ 605,065	\$ 470,275				\$ 34,625,161	\$ 76,556,350	\$ 29,894,019	\$ 75,129,240	
Excess (Deficit) of Revenues Over Expenditures	\$ 9,088,823	\$ (89,682)	\$ (95,179)				\$ 8,903,961	\$ (4,402,401)	\$ 4,007,454	\$ (5,941,171)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 15,755,363	\$ 90,704	\$ 0				\$ 15,846,067	\$ 15,846,067	\$ 12,673,727	\$ 12,673,727	
Ending Balance (Deficit)	\$ 24,844,186	\$ 1,021	\$ (95,179)				\$ 24,750,028	\$ 11,443,666	\$ 16,681,181	\$ 6,732,556	

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

	Fiscal Year 2013/14						For the month ended December		2012/13	
	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	\$ 10,864,749	\$ 363,519					\$ 11,228,268	\$ 27,147,734	\$ 9,213,759	\$ 24,628,930
Traffic & Other Infractions	\$ 1,725,378	\$ 4,080					\$ 1,729,457	\$ 4,222,725	\$ 1,383,489	\$ 3,461,750
Other Criminal Cases	\$ 2,051,961	\$ 83,725			\$ 0		\$ 2,135,686	\$ 5,243,997	\$ 1,829,470	\$ 4,509,505
Civil	\$ 2,025,176	\$ 29,547					\$ 2,054,723	\$ 4,806,409	\$ 1,602,245	\$ 4,976,648
Family & Children Services	\$ 1,492,856	\$ 76,594					\$ 1,569,450	\$ 4,487,420	\$ 1,673,741	\$ 4,939,319
Probate, Guardianship & Mental Health Services	\$ 1,179,294	\$ 6,160					\$ 1,185,454	\$ 2,991,607	\$ 959,373	\$ 2,977,956
Juvenile Dependency Services	\$ 105,898	\$ 1,457,102					\$ 1,563,000	\$ 4,328,715	\$ 1,521,701	\$ 4,174,637
Juvenile Delinquency Services	\$ 163,432	\$ 2,123					\$ 165,554	\$ 399,855	\$ 150,968	\$ 672,171
Other Court Operations	\$ 1,791,385	\$ 126,216					\$ 1,917,601	\$ 4,866,246	\$ 1,204,426	\$ 3,512,763
Court Interpreters	\$ 897,039	\$ 181,835					\$ 1,078,874	\$ 2,649,611	\$ 1,081,500	\$ 2,663,390
Jury Services	\$ 731,968	\$ 49,291	\$ 370,191				\$ 1,151,450	\$ 2,474,989	\$ 1,105,694	\$ 2,367,659
Security		\$ 95,566					\$ 95,566		\$ 35,772	
Trial Court Operations Program	\$ 23,029,137	\$ 2,465,758	\$ 370,191		\$ 0		\$ 25,865,085	\$ 63,819,188	\$ 21,762,139	\$ 58,894,808
Enhanced Collections	\$ 214,767	\$ 322,832					\$ 537,599	\$ 2,100,000	\$ 481,752	\$ 1,859,583
Other Non-Court Operations		\$ 59,265	\$ 1,823				\$ 61,088		\$ 102,281	
Non-Court Operations Program	\$ 214,767	\$ 382,097	\$ 1,823				\$ 598,686	\$ 2,100,000	\$ 584,033	\$ 1,859,583
Executive Office	\$ 218,502	\$ 7,029					\$ 225,530	\$ 719,131	\$ 247,149	\$ 832,642
Fiscal Services	\$ 1,081,114	\$ 8,987					\$ 1,090,102	\$ 2,490,419	\$ 947,861	\$ 2,161,841
Human Resources	\$ 1,514,618	\$ 1,478,638	\$ 11,864				\$ 3,004,921	\$ (2,436,037)	\$ 2,013,708	\$ 3,933,498
Business & Facilities Services	\$ 137,916	\$ 898,884			\$ 0		\$ 1,036,800	\$ 1,614,120	\$ 980,190	\$ 859,349
Information Technology	\$ 1,282,322	\$ 1,521,715					\$ 2,804,037	\$ 8,249,529	\$ 3,158,938	\$ 6,597,519
Court Administration Program	\$ 4,234,472	\$ 3,915,254	\$ 11,864		\$ 0		\$ 8,161,390	\$ 10,637,162	\$ 7,347,847	\$ 14,394,849
Expenditures Not Distributed or Posted to a Program Prior Year Adjustments Not Posted to a Program										
Total	\$ 27,478,375	\$ 6,763,109	\$ 383,677		\$ 0		\$ 34,625,161	\$ 76,556,350	\$ 29,694,019	\$ 75,129,240