

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

05/16/2014

Date

San Francisco

Court

2013-14 / 3rd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

San Francisco
Court

2013-14 / 3rd 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

2013-14 / 3rd 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)	471.5	435	435	430	

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 March									
Fiscal Year 2013/14									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	2012/13 Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ 353,433	\$ 346,699	\$ (633,166)				\$ 5,468,083	\$ 5,535,049	\$ 10,695,415
Payroll									
Jury									
Revolving	\$ (200)							\$ (200)	\$ 450
Other									
Distribution									
Civil Filing Fees							\$ (775)	\$ (775)	\$ 0
Trust							\$ (60,068)	\$ (60,068)	\$ (550,205)
Credit Card									
Cash on Hand	\$ 5,850							\$ 5,850	\$ 2,650
Cash with County	\$ 4,269,261	\$ 0					\$ 1,440,099	\$ 5,709,361	\$ 3,576,553
Cash Outside of the AOC									
Total Cash	\$ 4,628,345	\$ 346,699	\$ (633,166)				\$ 6,847,340	\$ 11,189,217	\$ 13,724,863
Short Term Investment									
Investment in Financial Institution	\$ 17,683,048						\$ 2,847,659	\$ 20,530,706	\$ 15,710,673
Total Investments	\$ 17,683,048						\$ 2,847,659	\$ 20,530,706	\$ 15,710,673
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 501,391					\$ 501,391	\$ 948,562
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							\$ 0	\$ 0	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,565							\$ 1,565	\$ 2,478
Total Receivables	\$ 1,565	\$ 0	\$ 501,391				\$ 0	\$ 502,955	\$ 951,040
Prepaid Expenses - General									
Salary and Travel Advances									
Counties									
Total Prepaid Expenses									
Other Assets									
Total Other Assets									
Total Assets	\$ 22,312,957	\$ 346,699	\$ (131,775)				\$ 9,694,998	\$ 32,222,879	\$ 30,386,576
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 184,374	\$ 0	\$ 0				\$ 775	\$ 185,149	\$ 73,365
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 1,565	\$ 1,565	\$ 2,478
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 2,906,903	\$ 2,906,903	\$ 3,306,788
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 0	\$ 0						\$ 0	\$ 0
Interest							\$ 641	\$ 641	\$ 1,261
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 186							\$ 186	\$ 954
Total Accounts Payable and Accrued Liab.	\$ 184,560	\$ 0	\$ 0				\$ 2,909,884	\$ 3,094,443	\$ 3,384,845
Civil							\$ 4,534,640	\$ 4,534,640	\$ 8,781,800
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							\$ 22,796	\$ 22,796	\$ 42,313
Miscellaneous Trust									
Total Trust Deposits							\$ 5,999,668	\$ 5,999,668	\$ 10,336,982
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	\$ 133,637						\$ 59,181	\$ 192,818	\$ 163,010
Jury Fees - Non-Interest							\$ 628,500	\$ 628,500	\$ 637,350
Fees - Partial Payment & Overpayment							\$ 97,766	\$ 97,766	\$ 69,192
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 133,637		\$ 0				\$ 785,447	\$ 919,084	\$ 869,552
Total Liabilities	\$ 318,197	\$ 0	\$ 0				\$ 9,694,998	\$ 10,013,195	\$ 14,591,380
Total Fund Balance	\$ 21,994,760	\$ 346,699	\$ (131,775)					\$ 22,209,683	\$ 15,795,196
Total Liabilities and Fund Balance	\$ 22,312,957	\$ 346,699	\$ (131,775)				\$ 9,694,998	\$ 32,222,879	\$ 30,386,576

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 2013/14								2012/13	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Projects	Debt Service						
	Non-Grant	Grant								
REVENUES										
Slate Financing Sources										
Trial Court Trust Fund	\$ 40,601,101	\$ 259,436					\$ 40,860,537	\$ 53,258,791	\$ 39,295,965	\$ 50,878,671
Improvement and Modernization Fund	\$ 322,980						\$ 322,980	\$ 819,340	\$ 322,980	\$ 819,340
Judges' Compensation (45.25)	\$ 370,502						\$ 370,502	\$ 494,000	\$ 370,501	\$ 494,000
Court Interpreter (45.45)	\$ 1,449,459						\$ 1,449,459	\$ 2,176,756	\$ 1,614,230	\$ 2,176,756
Civil Coordination Reimbursement (45.55)	\$ 4,296						\$ 4,296	\$ 45,000	\$ 25,016	\$ 50,000
NOJ Reimbursements (45.10 and General)	\$ 2,911,513						\$ 2,911,513	\$ 4,568,476	\$ 2,391,329	\$ 4,749,249
Other Miscellaneous	\$ 5,487,134						\$ 5,487,134	\$ 5,487,134	\$ 5,487,134	\$ 3,993,883
	\$ 51,146,955	\$ 259,436					\$ 51,406,391	\$ 66,847,497	\$ 49,507,155	\$ 63,161,899
Grants										
AB 1058 Commissioner/Facilitator			\$ 702,204				\$ 702,204	\$ 1,520,781	\$ 797,901	\$ 1,520,781
Other AOC Grants			\$ 29,603				\$ 29,603	\$ 297,155	\$ 133,358	\$ 330,914
Non-AOC Grants			\$ 160,231				\$ 160,231	\$ 72,893	\$ 312,280	\$ 759,169
			\$ 892,038				\$ 892,038	\$ 1,890,829	\$ 1,243,539	\$ 2,610,864
Other Financing Sources										
Interest Income	\$ 46,371	\$ 4,781					\$ 51,152	\$ 87,000	\$ 43,859	\$ 122,500
Investment Income										
Donations	\$ 1,444						\$ 1,444		\$ 1,380	
Local Fees	\$ 62,531	\$ 19,714					\$ 82,245	\$ 103,000	\$ 127,956	\$ 163,500
Non-Fee Revenues		\$ 55					\$ 55	\$ 25,000	\$ 6,488	\$ 15,000
Enhanced Collections		\$ 809,104					\$ 809,104	\$ 2,100,000	\$ 1,001,721	\$ 1,600,000
Escheatment										
Prior Year Revenue										
County Program - Restricted		\$ 2,095					\$ 2,095	\$ 648,000	\$ 523,419	\$ 822,000
Reimbursement Other	\$ 270,562						\$ 270,562	\$ 412,623	\$ 291,124	\$ 692,306
Sale of Fixed Assets										
Other Miscellaneous	\$ 121,147	\$ 4,169					\$ 125,316	\$ 40,000	\$ 38,485	
	\$ 502,055	\$ 839,919					\$ 1,341,974	\$ 3,415,623	\$ 2,034,431	\$ 3,415,306
Total Revenues	\$ 51,649,010	\$ 1,099,355	\$ 892,038				\$ 53,840,402	\$ 72,153,949	\$ 52,785,125	\$ 69,188,069
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 24,139,025	\$ 193,263	\$ 546,710				\$ 24,879,018	\$ 33,823,011	\$ 26,856,037	\$ 35,949,986
Temp Help									\$ 14,497	
Overtime	\$ 5,370						\$ 5,370		\$ 597	
Staff Benefits	\$ 11,427,361	\$ 91,465	\$ 225,400				\$ 11,744,226	\$ 24,665,040	\$ 12,143,833	\$ 20,567,485
	\$ 35,571,757	\$ 284,748	\$ 772,109				\$ 36,628,614	\$ 58,488,051	\$ 39,014,964	\$ 56,517,471
Operating Expenses and Equipment										
General Expense	\$ 1,178,832	\$ 158	\$ 16,978				\$ 1,195,968	\$ 1,982,007	\$ 1,581,027	\$ 1,536,669
Printing	\$ 97,713		\$ 204				\$ 97,917	\$ 133,100	\$ 106,459	\$ 118,800
Telecommunications	\$ 90,944		\$ 13				\$ 90,957	\$ 85,000	\$ 50,822	\$ 70,000
Postage	\$ 221,988						\$ 221,988	\$ 345,000	\$ 193,823	\$ 280,000
Insurance	\$ 17,665						\$ 17,665	\$ 15,500	\$ 15,264	\$ 15,000
In-State Travel	\$ 18,786		\$ 2,361				\$ 21,127	\$ 20,000	\$ 16,850	\$ 5,500
Out-of-State Travel	\$ 1,223		\$ 4,530				\$ 5,753		\$ 8,586	\$ 6,781
Training	\$ 11,955		\$ 5,140				\$ 17,095	\$ 30,000	\$ 16,431	\$ 33,167
Security Services	\$ 9,775						\$ 9,775	\$ 1,237	\$ 1,237	
Facility Operations	\$ 505,593						\$ 505,593	\$ 772,000	\$ 528,985	\$ 559,000
Utilities										
Contracted Services	\$ 4,256,309	\$ 558,453	\$ 164,629				\$ 4,979,391	\$ 8,898,971	\$ 5,526,019	\$ 10,339,639
Consulting and Professional Services	\$ 1,332,041						\$ 1,332,041	\$ 1,839,621	\$ 605,719	\$ 2,226,233
Information Technology	\$ 1,426,785		\$ 4,883				\$ 1,431,667	\$ 2,557,000	\$ 1,443,910	\$ 2,351,000
Major Equipment	\$ 239,908		\$ 0				\$ 239,908	\$ 726,000	\$ 85,275	\$ 415,000
Other Items of Expense	\$ 4,142						\$ 4,142	\$ 5,100	\$ 3,230	\$ 5,000
	\$ 9,413,637	\$ 558,611	\$ 198,738				\$ 10,170,986	\$ 17,408,299	\$ 10,183,686	\$ 17,961,769
Special Items of Expense										
Grand Jury	\$ 1,155						\$ 1,155			
Jury Costs	\$ 464,367						\$ 464,367	\$ 660,000	\$ 465,007	\$ 650,000
Judgements, Settlements and Claims	\$ 11,664						\$ 11,664		\$ 0	\$ 0
Debt Service										
Other									\$ 0	\$ 0
Capital Costs										
Internal Cost Recovery	\$ (94,295)		\$ 94,295				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ 382,891		\$ 94,295				\$ 477,186	\$ 660,000	\$ 465,007	\$ 650,000
Total Expenditures	\$ 45,368,284	\$ 843,359	\$ 1,065,142				\$ 47,276,785	\$ 76,556,350	\$ 49,663,656	\$ 75,129,240
Excess (Deficit) of Revenues Over Expenditures	\$ 6,280,726	\$ 255,996	\$ (173,105)				\$ 6,363,617	\$ (4,402,401)	\$ 3,121,469	\$ (5,941,171)
Operating Transfers In (Out)	\$ (41,329)		\$ 41,329				\$ 0	\$ 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)	\$ 21,994,780	\$ 346,699	\$ (131,775)				\$ 22,209,683	\$ 11,443,666	\$ 15,795,196	\$ 6,732,556

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

		Fiscal Year 2013/14						2012/13			
		For the month ended March									
		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		\$ 14,438,060	\$ 570,780					\$ 15,008,840	\$ 27,147,734	\$ 16,039,833	\$ 24,628,930
Traffic & Other Infractions		\$ 2,286,147	\$ 8,086					\$ 2,274,233	\$ 4,222,725	\$ 2,363,745	\$ 3,461,780
Other Criminal Cases		\$ 2,738,505	\$ 144,589			\$ 0		\$ 2,883,094	\$ 5,243,997	\$ 3,217,540	\$ 4,509,505
Civil		\$ 2,640,107	\$ 49,729					\$ 2,689,836	\$ 4,806,409	\$ 2,669,807	\$ 4,976,648
Family & Children Services		\$ 1,993,870	\$ 137,849					\$ 2,131,719	\$ 4,487,420	\$ 2,653,799	\$ 4,939,319
Probate, Guardianship & Mental Health Services		\$ 1,548,265	\$ 8,772					\$ 1,557,037	\$ 2,991,607	\$ 1,663,332	\$ 2,977,986
Juvenile Dependency Services		\$ 140,633	\$ 2,322,474					\$ 2,463,108	\$ 4,328,715	\$ 2,545,812	\$ 4,174,637
Juvenile Delinquency Services		\$ 217,081	\$ 7,901					\$ 224,981	\$ 599,855	\$ 254,731	\$ 672,171
Other Court Operations		\$ 2,434,271	\$ 302,457					\$ 2,736,729	\$ 4,866,246	\$ 2,271,693	\$ 3,512,783
Court Interpreters		\$ 1,232,141	\$ 300,973					\$ 1,533,114	\$ 2,649,611	\$ 1,712,040	\$ 2,663,390
Jury Services		\$ 977,113	\$ 149,413	\$ 464,367				\$ 1,590,892	\$ 2,474,869	\$ 1,771,324	\$ 2,367,659
Security			\$ 109,570					\$ 109,570		\$ 37,943	
	Trial Court Operations Program	\$ 30,626,194	\$ 4,112,593	\$ 464,367		\$ 0		\$ 35,203,153	\$ 63,819,188	\$ 37,221,599	\$ 56,884,808
Enhanced Collections		\$ 284,748	\$ 450,786					\$ 735,534	\$ 2,100,000	\$ 936,001	\$ 1,859,593
Other Non-Court Operations			\$ 59,265	\$ 1,155				\$ 60,420		\$ 192,516	
	Non-Court Operations Program	\$ 284,748	\$ 510,051	\$ 1,155				\$ 795,954	\$ 2,100,000	\$ 1,128,516	\$ 1,859,593
Executive Office		\$ 280,717	\$ 34,151					\$ 324,868	\$ 719,131	\$ 431,046	\$ 832,642
Fiscal Services		\$ 1,422,136	\$ 12,283					\$ 1,434,419	\$ 2,490,419	\$ 1,653,094	\$ 2,161,841
Human Resources		\$ 2,125,595	\$ 1,483,730	\$ 11,664				\$ 3,620,989	\$ (2,436,037)	\$ 2,912,558	\$ 3,933,498
Business & Facilities Services		\$ 173,236	\$ 1,415,883					\$ 1,589,120	\$ 1,614,120	\$ 1,614,353	\$ 859,319
Information Technology		\$ 1,705,988	\$ 2,602,294					\$ 4,308,282	\$ 8,249,529	\$ 4,702,468	\$ 6,597,549
	Court Administration Program	\$ 5,717,672	\$ 5,548,341	\$ 11,664		\$ 0		\$ 11,277,678	\$ 10,637,162	\$ 11,313,539	\$ 14,384,849
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
	Total	\$ 36,628,614	\$ 10,170,986	\$ 477,186		\$ 0		\$ 47,276,785	\$ 76,556,350	\$ 49,663,656	\$ 75,128,240