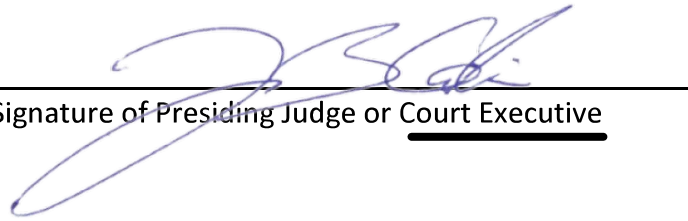


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

08/29/2024

Date

Riverside

Court

2023-24 Q4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Riverside

Court

2023-24 Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Riverside

Court

2023-24 Q4

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	1222.13	1068.69	1055.46	1051.23	1032.8

¹ Total Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Superior Court of California, County of Riverside
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended June									
Fiscal Year 2023/24								2022/23	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue			Capital Project	Debt Service				
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (25,963,738)	\$ 24,866,291	\$ 0			\$ 0	\$ 619,740	\$ (477,707)	\$ (369,033)
Payroll	\$ (23,079)						\$ 0	\$ (23,079)	\$ (8,106)
Jury									
Revolving	\$ 12,500							\$ 12,500	\$ 12,500
Other									
Distribution							\$ 1,253,499	\$ 1,253,499	\$ 1,167,058
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,096,383)	\$ (1,096,383)	\$ (1,686,618)
Credit Card									
Cash on Hand	\$ 20,445						\$ 500	\$ 20,945	\$ 20,690
Cash with County									
Cash Outside of the JCC							\$ 22,573	\$ 22,573	\$ 19,710
Cash Held with the JCC									
Cash Equivalents	\$ 39,792,732						\$ 28,955,900	\$ 68,748,633	\$ 65,034,073
Total Cash and Cash Equivalents	\$ 13,838,861	\$ 24,866,291	\$ 0			\$ 0	\$ 29,755,829	\$ 68,460,980	\$ 64,190,274
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 41,859	\$ 17,566						\$ 59,425	\$ 151,361
Accounts Receivable - General	\$ 0	\$ 61,043					\$ 100	\$ 61,143	\$ 55,623
Dishonored Checks									
Due From Employee	\$ 175,522		\$ 0					\$ 175,522	\$ 121,163
Civil Jury Fees									
Trust							\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 1,579,110						\$ 0	\$ 1,579,110	\$ 2,390,539
Due From Other Governments	\$ 1,956	\$ 156,285						\$ 158,240	\$ 649,551
Due From Other Courts									
Due From State	\$ 4,652,974	\$ 1,160,587	\$ 633,109					\$ 6,446,670	\$ 6,009,235
Trust Due To/From							\$ 151,475	\$ 151,475	\$ 91,416
Distribution Due To/From							\$ 117,777	\$ 117,777	\$ 178,118
Civil Filing Fee Due To/From							\$ 2,565,427	\$ 2,565,427	\$ 2,655,370
General Due To/From	\$ 195,077	\$ 1,374,171						\$ 1,569,249	\$ 1,270,521
Total Receivables	\$ 6,646,498	\$ 2,769,651	\$ 633,109				\$ 2,834,779	\$ 12,884,038	\$ 13,572,897
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 20,485,358	\$ 27,635,942	\$ 633,109			\$ 0	\$ 32,590,608	\$ 81,345,018	\$ 77,763,171
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 657,846	\$ 473,966	\$ 651					\$ 1,132,463	\$ 1,289,920
Accounts Payable - General	\$ 130,007	\$ 75,936	\$ 0				\$ 775,264	\$ 981,208	\$ 1,339,175
Due to Other Funds	\$ 1	\$ 1,035,613	\$ 560,291				\$ 4,387,133	\$ 5,983,038	\$ 6,585,963
Due to Other Courts	\$ 6,471	\$ 600						\$ 7,071	
Due to State	\$ 2,750,423	\$ 12,783,115	\$ 0					\$ 15,533,538	\$ 180,375
TC145 Liability							\$ 5,571,201	\$ 5,571,201	\$ 5,378,021
Due to Other Governments	\$ 455,178	\$ 5,235,212	\$ 16,699					\$ 5,707,089	\$ 922,752
AB145 Due to Other Government Agency							\$ 3,804,166	\$ 3,804,166	\$ 5,300,829
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,035	\$ 0						\$ 1,035	\$ 97
Interest							\$ 12,337	\$ 12,337	\$ 10,610
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 4,000,960	\$ 19,604,442	\$ 577,641				\$ 14,550,100	\$ 38,733,144	\$ 21,007,742
Civil							\$ 9,701,366	\$ 9,701,366	\$ 6,175,329
Criminal							\$ 5,410,003	\$ 5,410,003	\$ 5,698,932
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 22,573	\$ 22,573	\$ 19,710
Trust Interest Payable							\$ 2,080,134	\$ 2,080,134	\$ 1,631,230
Miscellaneous Trust									
Total Trust Deposits							\$ 17,214,075	\$ 17,214,075	\$ 13,525,200
Accrued Payroll	\$ 6,136,815	\$ 370,406	\$ 55,468					\$ 6,562,689	\$ 6,406,750
Benefits Payable	\$ 165,896							\$ 165,896	\$ 145,388
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Total Payroll Liabilities	\$ 6,302,711	\$ 370,406	\$ 55,468					\$ 6,728,585	\$ 6,552,137
Revenue Collected in Advance	\$ 1,463,508	\$ 1,326,066	\$ 0					\$ 2,789,574	\$ 17,921,661
Liabilities For Deposits	\$ 139,043	\$ 4,254					\$ 818,095	\$ 961,391	\$ 1,035,382
Jury Fees - Non-Interest							\$ 8,130	\$ 8,130	\$ 62,133
Fees - Partial Payment & Overpayment							\$ 209	\$ 209	\$ 1,179
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,602,551	\$ 1,330,320	\$ 0				\$ 826,433	\$ 3,759,304	\$ 19,020,355
Total Liabilities	\$ 11,906,222	\$ 21,305,168	\$ 633,109				\$ 32,590,608	\$ 66,435,107	\$ 60,105,435
Total Fund Balance	\$ 8,579,136	\$ 6,330,774	\$ 0					\$ 14,909,911	\$ 17,657,736
Total Liabilities and Fund Balance	\$ 20,485,358	\$ 27,635,942	\$ 633,109				\$ 32,590,608	\$ 81,345,018	\$ 77,763,171

Superior Court of California, County of Riverside
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

	For the month ended June									
	Fiscal Year 2023/24								2022/23	
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
Non-Grant		Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 142,213,524	\$ 923,485					\$ 143,137,009	\$ 144,467,695	\$ 139,189,495	\$ 137,507,972
Improvement and Modernization Fund	\$ 453,051						\$ 453,051	\$ 305,321	\$ 305,321	\$ 305,321
Judges' Compensation (0150019)	\$ 18,861,515						\$ 18,861,515	\$ 18,733,836	\$ 17,778,582	\$ 16,684,220
Court Interpreter (0150037)	\$ 7,215,945						\$ 7,215,945	\$ 6,764,344	\$ 6,956,936	\$ 6,359,835
Civil Coordination Reimbursement (0150091)										
MOU Reimbursements (0150010 and General)	\$ 15,381,494	\$ 0					\$ 15,381,494	\$ 14,509,634	\$ 12,960,350	\$ 12,507,585
Other Miscellaneous	\$ 923,656	\$ 6,743,944					\$ 7,667,600	\$ 19,776,668	\$ 1,921,433	\$ 16,651,904
	\$ 185,049,184	\$ 7,667,429					\$ 192,716,613	\$ 204,557,498	\$ 179,112,117	\$ 190,016,837
Grants										
AB 1058 Commissioner/Facilitator			\$ 2,409,071				\$ 2,409,071	\$ 2,440,693	\$ 1,984,762	\$ 1,859,128
Other Judicial Council Grants			\$ 843				\$ 843	\$ 524	\$ 16,148	\$ 22,808
Non-Judicial Council Grants			\$ 2,400				\$ 2,400	\$ 2,400		
			\$ 2,412,314				\$ 2,412,314	\$ 2,443,617	\$ 2,000,910	\$ 1,881,936
Other Financing Sources										
Interest Income	\$ 2,265,035	\$ 288,567					\$ 2,553,603	\$ 2,070,000	\$ 2,056,191	\$ 538,175
Investment Income										
Donations									\$ 24	
Local Fees	\$ 2,618,155	\$ 892,631					\$ 3,510,786	\$ 3,078,310	\$ 3,121,072	\$ 3,271,444
Non-Fee Revenues		\$ 117,584					\$ 117,584	\$ 132,000	\$ 132,445	\$ 75,000
Enhanced Collections		\$ 11,032,709					\$ 11,032,709	\$ 12,859,339	\$ 11,483,415	\$ 11,444,989
Escheatment	\$ 399,303						\$ 399,303	\$ 376,300	\$ 339,599	\$ 276,800
Prior Year Revenue	\$ 269,625	\$ 192,056					\$ 461,681	\$ 83,475	\$ 41,514	\$ 4,407
County Program - Restricted		\$ 364,428					\$ 364,428	\$ 387,980	\$ 522,660	\$ 636,282
Reimbursement Other	\$ 2,278,292	\$ 3,364,241					\$ 5,642,534	\$ 6,288,678	\$ 4,619,276	\$ 4,931,544
Sale of Fixed Assets	\$ 290,535						\$ 290,535		\$ 133,945	
Other Miscellaneous	\$ 5,475	\$ 37,928					\$ 43,403	\$ 67,850	\$ 83,320	\$ 79,365
	\$ 8,126,422	\$ 16,290,144					\$ 24,416,566	\$ 25,343,933	\$ 22,533,462	\$ 21,258,006
Total Revenues	\$ 193,175,606	\$ 23,957,573	\$ 2,412,314				\$ 219,545,492	\$ 232,345,048	\$ 203,646,489	\$ 213,156,779
EXPENDITURES										
Personnel Services										
Salaries - Permanent	\$ 103,182,940	\$ 6,091,894	\$ 1,029,363				\$ 110,304,197	\$ 102,160,988	\$ 105,466,714	\$ 98,496,153
Temp Help	\$ 0						\$ 0			
Overtime	\$ 17,934	\$ 12,209	\$ 625				\$ 30,769	\$ 92,542	\$ 121,883	\$ 108,502
Staff Benefits	\$ 54,840,394	\$ 3,692,363	\$ 856,909				\$ 59,389,665	\$ 68,346,370	\$ 52,927,147	\$ 56,161,616
	\$ 158,041,268	\$ 9,796,467	\$ 1,886,897				\$ 169,724,631	\$ 170,599,900	\$ 158,515,744	\$ 154,766,271
Operating Expenses and Equipment										
General Expense	\$ 7,718,159	\$ 119,785	\$ 14,917				\$ 7,852,862	\$ 11,514,786	\$ 7,060,282	\$ 14,302,507
Printing	\$ 293,460	\$ 28,012					\$ 321,473	\$ 412,917	\$ 402,242	\$ 218,017
Telecommunications	\$ 547,180	\$ 37,446	\$ 4,222				\$ 588,847	\$ 578,800	\$ 508,889	\$ 519,050
Postage	\$ 1,218,674	\$ 154,969					\$ 1,373,644	\$ 1,426,056	\$ 1,375,640	\$ 1,152,325
Insurance	\$ 115,915	\$ 5,734					\$ 121,649	\$ 121,611	\$ 126,003	\$ 125,316
In-State Travel	\$ 163,594	\$ 8,896	\$ 6,999				\$ 179,490	\$ 272,779	\$ 187,655	\$ 126,329
Out-of-State Travel	\$ 9,755	\$ 2,969					\$ 12,724	\$ 29,745	\$ 4,783	\$ 12,504
Training	\$ 83,056	\$ 7,586	\$ 6,090				\$ 96,732	\$ 75,144	\$ 90,117	\$ 105,765
Security Services	\$ 3,102,726	\$ 114,827	\$ 269,398				\$ 3,486,950	\$ 3,463,126	\$ 2,919,405	\$ 2,581,645
Facility Operations	\$ 2,557,683	\$ 2,144,976	\$ 14,208				\$ 4,716,866	\$ 5,152,555	\$ 4,856,583	\$ 5,268,310
Utilities										
Contracted Services	\$ 15,813,908	\$ 1,870,663					\$ 17,684,571	\$ 24,570,815	\$ 18,038,491	\$ 22,822,979
Consulting and Professional Services	\$ 212,317	\$ 6,558,427	\$ 624				\$ 6,771,367	\$ 272,342	\$ 267,456	\$ 234,484
Information Technology	\$ 4,686,041	\$ 469,935	\$ 3,234				\$ 5,159,210	\$ 5,152,312	\$ 4,114,015	\$ 4,196,366
Major Equipment	\$ 1,204,319	\$ 0					\$ 1,204,319	\$ 850,116	\$ 1,767,142	\$ 1,514,377
Other Items of Expense	\$ 978,984	\$ 4,348					\$ 983,332	\$ 1,112,957	\$ 848,133	\$ 1,381,576
	\$ 38,705,770	\$ 11,528,574	\$ 319,691				\$ 50,554,036	\$ 55,006,061	\$ 42,566,834	\$ 54,561,550
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 1,667,624						\$ 1,667,624	\$ 1,586,235	\$ 1,411,682	\$ 806,500
Judgements, Settlements and Claims										
Debt Service										
Other	\$ 27,686						\$ 27,686		\$ 338	
Capital Costs										
Internal Cost Recovery	\$ (2,050,314)	\$ 1,723,285	\$ 327,029				\$ 0	\$ 11,677	\$ 0	\$ 1
Prior Year Expense Adjustment	\$ 183,235	\$ 136,106					\$ 319,341	\$ 181,566	\$ 121,898	\$ 67,288
	\$ (171,769)	\$ 1,859,391	\$ 327,029				\$ 2,014,651	\$ 1,779,478	\$ 1,533,917	\$ 873,789
Total Expenditures	\$ 196,575,270	\$ 23,184,432	\$ 2,533,617				\$ 222,293,318	\$ 227,385,439	\$ 202,616,495	\$ 210,201,610
Excess (Deficit) of Revenues Over Expenditures	\$ (3,399,664)	\$ 773,141	\$ (121,303)				\$ (2,747,826)	\$ 4,959,609	\$ 1,029,993	\$ 2,955,169
Operating Transfers In (Out)	\$ (244,632)	\$ 123,330	\$ 121,303				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 12,223,432	\$ 5,434,304	\$ 0				\$ 17,657,736	\$ 17,657,736	\$ 16,627,743	\$ 16,627,743
Ending Balance (Deficit)	\$ 8,579,136	\$ 6,330,774	\$ 0				\$ 14,909,911	\$ 22,617,345	\$ 17,657,736	\$ 19,582,912

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

For the month ended June										
Fiscal Year 2023/24									2022/23	
	Personnel 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	\$ 69,126,925	\$ 471,182			\$ 0	\$ 85,269	\$ 69,683,376	\$ 74,386,814	\$ 64,757,571	\$ 56,263,558
Traffic & Other Infractions	\$ 7,626,667	\$ 770,386					\$ 8,397,053	\$ 9,551,868	\$ 7,654,330	\$ 9,749,490
Other Criminal Cases	\$ 12,709,101	\$ 8,363,440			\$ 0	\$ 39,770	\$ 21,112,312	\$ 5,579,371	\$ 14,907,335	\$ 26,829,762
Civil	\$ 14,078,827	\$ 192,305				\$ (10,533)	\$ 14,260,599	\$ 18,287,347	\$ 14,235,693	\$ 20,903,921
Family & Children Services	\$ 17,880,529	\$ 128,963			\$ 0	\$ (3,730)	\$ 18,005,761	\$ 21,212,671	\$ 16,699,805	\$ 20,348,736
Probate, Guardianship & Mental Health Services	\$ 7,948,232	\$ 108,967				\$ 60,569	\$ 8,117,767	\$ 9,357,277	\$ 7,468,291	\$ 8,492,865
Juvenile Dependency Services	\$ 1,758,666	\$ 11,268,576				\$ 600	\$ 13,027,841	\$ 13,131,432	\$ 11,451,847	\$ 11,369,800
Juvenile Delinquency Services	\$ 1,332,469	\$ 23,645					\$ 1,356,114	\$ 1,592,738	\$ 1,354,905	\$ 1,491,849
Other Court Operations										
Court Interpreters	\$ 5,725,400	\$ 2,123,373				\$ 550	\$ 7,849,323	\$ 7,575,558	\$ 7,518,528	\$ 6,980,692
Jury Services	\$ 1,823,742	\$ 825,896	\$ 1,695,310		\$ 0	\$ (5,557)	\$ 4,339,391	\$ 4,713,864	\$ 3,765,932	\$ 3,093,829
Security		\$ 3,991,637				\$ 229	\$ 3,991,866	\$ 4,484,700	\$ 3,113,203	\$ 3,070,756
Trial Court Operations Program	\$ 140,010,558	\$ 28,268,368	\$ 1,695,310		\$ 0	\$ 167,167	\$ 170,141,403	\$ 169,873,639	\$ 152,927,439	\$ 168,595,258
Enhanced Collections	\$ 7,749,592	\$ 2,124,174			\$ 1,470,050	\$ 122	\$ 11,343,939	\$ 13,082,069	\$ 11,983,174	\$ 12,094,163
Other Non-Court Operations	\$ 2,766						\$ 2,766		\$ 365	
Non-Court Operations Program	\$ 7,752,359	\$ 2,124,174			\$ 1,470,050	\$ 122	\$ 11,346,705	\$ 13,082,069	\$ 11,983,539	\$ 12,094,163
Executive Office	\$ 2,299,714	\$ 30,725			\$ (1,470,050)	\$ 142	\$ 860,530	\$ 536,182	\$ 672,492	\$ 663,811
Fiscal Services	\$ 2,985,642	\$ 1,650,415					\$ 4,636,057	\$ 4,865,098	\$ 4,542,629	\$ 5,695,284
Human Resources	\$ 6,094,018	\$ 833,924				\$ 27,767	\$ 6,955,709	\$ 6,879,434	\$ 5,583,643	\$ (12,547,929)
Business & Facilities Services	\$ 5,073,955	\$ 8,174,079			\$ 0	\$ 124,143	\$ 13,372,176	\$ 16,143,763	\$ 13,643,645	\$ 22,394,283
Information Technology	\$ 5,508,386	\$ 9,472,350					\$ 14,980,736	\$ 16,005,254	\$ 13,263,109	\$ 13,306,740
Court Administration Program	\$ 21,961,715	\$ 20,161,493			\$ (1,470,050)	\$ 152,051	\$ 40,805,209	\$ 44,429,731	\$ 37,705,517	\$ 29,512,189
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 169,724,631	\$ 50,554,036	\$ 1,695,310		\$ 0	\$ 319,341	\$ 222,293,318	\$ 227,385,439	\$ 202,616,495	\$ 210,201,610