

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

05/07/2019

Date

Riverside

Court

2018/19 3rd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Riverside

Court

2018/19 3rd Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

1	None
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Riverside

 Court
 2018/19 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)		1054.94	1060.80	1067.30	

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 Riverside
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended March									
Fiscal Year 2018/19									2017/18
	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	\$ (1,597,888)	\$ 2,558,041	\$ (609,715)			\$ 0	\$ 752,801	\$ 1,103,238	\$ 2,948,679
Payroll	\$ (2,048)						\$ 0	\$ (2,048)	\$ (930)
Jury									
Revolving	\$ 12,500							\$ 12,500	\$ 12,500
Other									\$ 0
Distribution							\$ 1,159,138	\$ 1,159,138	\$ 1,283,948
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (828,174)	\$ (828,174)	\$ (843,250)
Credit Card									
Cash on Hand	\$ 21,232						\$ 0	\$ 21,232	\$ 18,512
Cash with County	\$ 0							\$ 0	
Cash Outside of the JCC							\$ 5,766	\$ 5,766	\$ 5,291
Cash Equivalents	\$ 10,388,982						\$ 34,279,908	\$ 44,668,890	\$ 42,660,771
Total Cash and Cash Equivalents	\$ 8,822,777	\$ 2,558,041	\$ (609,715)			\$ 0	\$ 35,369,440	\$ 46,140,543	\$ 46,085,521
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 323	\$ 0						\$ 323	\$ 0
Dishonored Checks									
Due From Employee	\$ 3,075	\$ 0	\$ 0					\$ 3,075	\$ 2,345
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 2,795	\$ 15,457	\$ 0					\$ 18,252	\$ 71,649
Due From Other Courts							\$ 0	\$ 0	\$ 2,594
Due From State	\$ 657,642	\$ 1,441,088	\$ 542,282					\$ 2,641,012	\$ 1,323,605
Trust Due To/From							\$ 470,677	\$ 470,677	\$ 802,283
Distribution Due To/From							\$ 25,934	\$ 25,934	\$ 38,049
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 27,134	\$ 0						\$ 27,134	\$ 34,459
Total Receivables	\$ 690,969	\$ 1,456,545	\$ 542,282				\$ 496,610	\$ 3,186,407	\$ 2,274,984
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 9,513,747	\$ 4,014,585	\$ (67,433)			\$ 0	\$ 35,866,050	\$ 49,326,949	\$ 48,360,505
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,043,870	\$ 257,868	\$ 70,847				\$ 29,697	\$ 1,402,281	\$ 281,917
Due to Other Funds	\$ 6	\$ 16,557	\$ 0				\$ 507,181	\$ 523,744	\$ 1,004,697
Due to Other Courts									
Due to State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 3,640,242	\$ 3,640,242	\$ 3,290,819
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 39,291
AB145 Due to Other Government Agency	\$ 0						\$ 13,361,108	\$ 13,361,108	\$ 14,257,295
Due to Other Public Agencies									
Sales and Use Tax	\$ 549	\$ 285						\$ 834	\$ 758
Interest							\$ 61,020	\$ 61,020	\$ 37,520
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 1,044,424	\$ 274,710	\$ 70,847				\$ 17,599,249	\$ 18,989,230	\$ 18,912,297
Civil							\$ 10,672,544	\$ 10,672,544	\$ 11,823,541
Criminal	\$ 0						\$ 4,749,934	\$ 4,749,934	\$ 5,138,882
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 199,889
Trust Held Outside of the JCC							\$ 5,766	\$ 5,766	\$ 5,291
Trust Interest Payable							\$ 1,488,091	\$ 1,488,091	\$ 1,261,555
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 16,916,335	\$ 16,916,335	\$ 18,429,159
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 185,542	\$ 0						\$ 185,542	\$ 130,936
Deferred Compensation Payable	\$ (10,328)							\$ (10,328)	\$ (10,328)
Deductions Payable	\$ 251,108	\$ 0						\$ 251,108	\$ 250,881
Payroll Clearing	\$ (64)	\$ 0	\$ 0					\$ (64)	\$ (268)
Total Payroll Liabilities	\$ 426,258	\$ 0	\$ 0					\$ 426,258	\$ 371,221
Revenue Collected in Advance		\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 72,217	\$ 6,997					\$ 1,295,361	\$ 1,374,576	\$ 1,353,498
Jury Fees - Non-Interest							\$ 53,659	\$ 53,659	\$ 43,235
Fees - Partial Payment & Overpayment							\$ 1,446	\$ 1,446	\$ 4,189
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 72,217	\$ 6,997	\$ 0				\$ 1,350,466	\$ 1,429,681	\$ 1,400,923
Total Liabilities	\$ 1,542,899	\$ 281,708	\$ 70,847				\$ 35,866,050	\$ 37,761,504	\$ 39,113,599
Total Fund Balance	\$ 7,970,848	\$ 3,732,878	\$ (138,280)					\$ 11,565,445	\$ 9,246,906
Total Liabilities and Fund Balance	\$ 9,513,747	\$ 4,014,585	\$ (67,433)				\$ 35,866,050	\$ 49,326,949	\$ 48,360,505

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 March											
Fiscal Year 2018/19										2017/18	
	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					Fiduciary Funds
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 81,439,235	\$ 515,660					\$ 81,954,895	\$ 109,676,262	\$ 74,939,876	\$ 100,112,000	
Improvement and Modernization Fund								\$ 1,454,150	\$ 262,743	\$ 262,742	
Judges' Compensation (0150019)	\$ 10,028,059						\$ 10,028,059	\$ 14,422,884	\$ 9,073,674	\$ 13,464,473	
Court Interpreter (0150037)	\$ 4,566,891						\$ 4,566,891	\$ 8,345,910	\$ 3,053,440	\$ 5,426,001	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 6,898,002						\$ 6,898,002	\$ 10,008,151	\$ 8,877,590	\$ 9,928,925	
Other Miscellaneous	\$ 923,656						\$ 923,656	\$ 923,657	\$ 923,657	\$ 923,657	
	\$ 103,855,842	\$ 515,660					\$ 104,371,503	\$ 142,831,014	\$ 96,030,979	\$ 130,117,798	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,070,565				\$ 1,070,565	\$ 2,281,483	\$ 1,339,309	\$ 2,202,875	
Other Judicial Council Grants			\$ 392,103				\$ 392,103	\$ 331,152	\$ 597,271	\$ 597,271	
Non-Judicial Council Grants			\$ 1,462,668				\$ 1,462,668	\$ 2,612,635	\$ 1,936,580	\$ 2,800,146	
Other Financing Sources											
Interest Income	\$ 365,995	\$ 45,458					\$ 411,453	\$ 396,888	\$ 209,909	\$ 152,000	
Investment Income											
Donations									\$ 20		
Local Fees	\$ 2,209,366	\$ 523,132					\$ 2,732,497	\$ 3,705,789	\$ 2,116,425	\$ 2,409,832	
Non-Fee Revenues	\$ 123,913	\$ (40,319)					\$ 83,594	\$ 311,913	\$ 249,510	\$ 320,109	
Enhanced Collections		\$ 5,880,095					\$ 5,880,095	\$ 10,341,035	\$ 5,715,225	\$ 9,436,093	
Escheatment	\$ 8,523						\$ 8,523	\$ 39,000	\$ 9,765		
Prior Year Revenue											
County Program - Restricted	\$ 170,304	\$ 334,984					\$ 505,288	\$ 848,848	\$ 632,641	\$ 997,869	
Reimbursement Other	\$ 1,700,417	\$ 2,249,451					\$ 3,949,867	\$ 5,511,591	\$ 4,059,935	\$ 4,891,216	
Sale of Fixed Assets	\$ 43,600						\$ 43,600				
Other Miscellaneous	\$ 6,318	\$ 125,313					\$ 131,631	\$ 165,813	\$ 221,650	\$ 156,867	
	\$ 4,628,435	\$ 9,118,113					\$ 13,746,548	\$ 21,320,677	\$ 13,215,080	\$ 18,383,989	
Total Revenues	\$ 108,484,278	\$ 9,633,773	\$ 1,462,668				\$ 119,580,719	\$ 166,764,326	\$ 111,182,639	\$ 151,281,930	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 59,954,339	\$ 3,910,535	\$ 641,249				\$ 64,506,123	\$ 95,611,374	\$ 61,563,348	\$ 88,325,217	
Temp Help								\$ 1,885		\$ 3,393	
Overtime	\$ 95,711	\$ 8,111	\$ 0				\$ 103,823	\$ 75,000	\$ 33,618	\$ 24,952	
Staff Benefits	\$ 25,274,636	\$ 1,980,534	\$ 423,269				\$ 27,678,439	\$ 40,819,933	\$ 25,233,683	\$ 34,909,390	
	\$ 85,324,687	\$ 5,899,180	\$ 1,064,517				\$ 92,298,385	\$ 136,509,192	\$ 86,830,649	\$ 123,262,952	
Operating Expenses and Equipment											
General Expense	\$ 3,669,349	\$ 391,763	\$ 5,904				\$ 4,067,016	\$ 6,749,869	\$ 2,640,609	\$ 3,855,508	
Printing	\$ 100,401	\$ 100,830					\$ 201,231	\$ 296,654	\$ 214,867	\$ 302,221	
Telecommunications	\$ 439,721	\$ 37,496	\$ 6,076				\$ 483,294	\$ 553,128	\$ 430,616	\$ 700,874	
Postage	\$ 532,833	\$ 197,850	\$ 57				\$ 730,741	\$ 1,012,485	\$ 665,069	\$ 985,901	
Insurance	\$ 52,866	\$ 3,042					\$ 55,908	\$ 48,408	\$ 44,774	\$ 50,368	
In-State Travel	\$ 91,149	\$ 46	\$ 6,211				\$ 97,406	\$ 154,746	\$ 91,831	\$ 115,708	
Out-of-State Travel	\$ 2,651	\$ 1,874					\$ 4,525	\$ 4,747	\$ 76	\$ 3,860	
Training	\$ 47,714	\$ 4,401	\$ 4,035				\$ 56,150	\$ 74,006	\$ 26,876	\$ 33,640	
Security Services	\$ 1,215,580	\$ 94,370	\$ 81,287				\$ 1,391,237	\$ 2,353,041	\$ 1,207,483	\$ 2,278,730	
Facility Operations	\$ 1,425,734	\$ 908,494	\$ 25,149				\$ 2,359,377	\$ 4,817,122	\$ 2,064,481	\$ 2,820,545	
Utilities	\$ 347						\$ 347	\$ 30,000	\$ 26,972	\$ 31,500	
Contracted Services	\$ 8,044,779	\$ 1,225,261	\$ 8,673				\$ 9,278,713	\$ 13,608,020	\$ 9,067,481	\$ 14,448,050	
Consulting and Professional Services	\$ 73,569	\$ 102,800	\$ 214				\$ 176,673	\$ 268,317	\$ 149,810	\$ 276,727	
Information Technology	\$ 2,121,666	\$ 315,826	\$ 192,234				\$ 2,629,726	\$ 3,428,914	\$ 2,510,534	\$ 3,087,333	
Major Equipment	\$ 712,767	\$ 158,849	\$ 70,847				\$ 942,463	\$ 564,651	\$ 135,295	\$ 478,364	
Other Items of Expense	\$ 33,696	\$ 17,787					\$ 51,483	\$ 68,606	\$ 36,298	\$ 64,134	
	\$ 18,564,823	\$ 3,560,779	\$ 400,687				\$ 22,526,288	\$ 34,030,714	\$ 19,313,073	\$ 29,531,463	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 793,520						\$ 793,520	\$ 980,000	\$ 684,406	\$ 950,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 973						\$ 973	\$ 125,000	\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (680,650)	\$ 544,449	\$ 136,202				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (32,030)						\$ (32,030)		\$ 0		
	\$ 81,814	\$ 544,449	\$ 136,202				\$ 762,464	\$ 1,105,000	\$ 684,406	\$ 950,000	
Total Expenditures	\$ 103,971,323	\$ 10,004,408	\$ 1,601,406				\$ 115,577,137	\$ 171,643,966	\$ 108,828,129	\$ 153,744,415	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,512,955	\$ (370,634)	\$ (138,738)				\$ 4,003,582	\$ (4,879,580)	\$ 4,354,511	\$ (2,462,485)	
Operating Transfers In (Out)	\$ (458)		\$ 458				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,456,351	\$ 4,103,512	\$ 0				\$ 7,561,864	\$ 7,561,864	\$ 4,892,395	\$ 4,892,395	
Ending Balance (Deficit)	\$ 7,970,846	\$ 3,732,878	\$ (138,280)				\$ 11,565,445	\$ 2,682,284	\$ 9,246,906	\$ 2,429,910	

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

	For the month ended March									
	Fiscal Year 2018/19							2017/18		
	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	\$ 35,734,575	\$ 252,076	\$ 0				\$ 35,986,651	\$ 53,467,300	\$ 35,836,941	\$ 48,704,113
Traffic & Other Infractions	\$ 4,431,457	\$ 364,303					\$ 4,795,760	\$ 7,031,368	\$ 2,679,958	\$ 3,941,677
Other Criminal Cases	\$ 6,642,619	\$ 576,510					\$ 7,219,129	\$ 10,260,778	\$ 11,155,272	\$ 16,175,670
Civil	\$ 9,152,653	\$ 234,325					\$ 9,386,977	\$ 13,186,479	\$ 7,127,848	\$ 9,942,886
Family & Children Services	\$ 10,744,336	\$ 102,842			\$ 0		\$ 10,847,179	\$ 15,599,813	\$ 8,968,840	\$ 13,131,464
Probate, Guardianship & Mental Health Services	\$ 3,501,323	\$ 28,837					\$ 3,530,160	\$ 5,299,732	\$ 2,851,060	\$ 4,508,510
Juvenile Dependency Services	\$ 980,867	\$ 6,251,874					\$ 7,232,741	\$ 10,245,367	\$ 7,096,237	\$ 10,577,407
Juvenile Delinquency Services	\$ 879,810	\$ 15,696					\$ 895,505	\$ 1,307,224	\$ 184,446	\$ 1,191,870
Other Court Operations	\$ 0	\$ 0					\$ 0			
Court Interpreters	\$ 3,650,330	\$ 777,822					\$ 4,428,152	\$ 6,845,766	\$ 3,913,707	\$ 5,962,639
Jury Services	\$ 965,281	\$ 301,560	\$ 793,520				\$ 2,060,361	\$ 2,740,900	\$ 1,713,078	\$ 2,330,453
Security		\$ 1,485,958					\$ 1,485,958	\$ 2,631,900	\$ 1,230,520	\$ 2,419,714
Trial Court Operations Program	\$ 76,683,250	\$ 10,391,803	\$ 793,520		\$ 0		\$ 87,868,573	\$ 128,616,627	\$ 82,757,907	\$ 118,886,403
Enhanced Collections	\$ 4,750,527	\$ 1,762,793			\$ 592,265		\$ 7,105,586	\$ 9,746,518	\$ 6,842,232	\$ 9,697,349
Other Non-Court Operations	\$ 252				\$ 0		\$ 252	\$ 9,480	\$ 6,411	\$ 47,982
Non-Court Operations Program	\$ 4,750,779	\$ 1,762,793			\$ 592,265		\$ 7,105,838	\$ 9,755,998	\$ 6,848,643	\$ 9,745,331
Executive Office	\$ 1,483,144	\$ 6,225	\$ 973		\$ (578,076)	\$ (32,030)	\$ 880,236	\$ 2,033,713	\$ 1,276,889	\$ 315,897
Fiscal Services	\$ 1,548,019	\$ 1,589,873					\$ 3,137,892	\$ 4,931,468	\$ 2,069,875	\$ 4,424,719
Human Resources	\$ 2,514,944	\$ 426,859					\$ 2,941,804	\$ 5,442,291	\$ 2,969,931	\$ 4,989,617
Business & Facilities Services	\$ 2,607,181	\$ 4,530,427			\$ (14,189)		\$ 7,123,419	\$ 10,920,514	\$ 4,886,461	\$ 6,938,613
Information Technology	\$ 2,701,067	\$ 3,818,308					\$ 6,519,375	\$ 9,943,295	\$ 6,018,423	\$ 8,443,835
Court Administration Program	\$ 10,854,356	\$ 10,371,692	\$ 973		\$ (592,265)	\$ (32,030)	\$ 20,602,726	\$ 33,271,281	\$ 17,221,579	\$ 25,112,681
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 92,288,385	\$ 22,526,288	\$ 794,493		\$ 0	\$ (32,030)	\$ 115,577,137	\$ 171,643,906	\$ 106,828,129	\$ 153,744,415