

**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.

*W. Samuel Daniels, Jr.*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

08/13/2019

\_\_\_\_\_  
Date

Riverside

\_\_\_\_\_  
Court

2018/19 4th Quarter

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Riverside

Court

2018/19 4th Quarter

Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Riverside

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Court

2018/19 4th Quarter

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)		1054.94	1060.80	1067.30	1085.75

<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 Riverside  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended June									
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						
<b>ASSETS</b>									
Operations	\$ (5,345,876)	\$ 5,027,683	\$ 0			\$ 0	\$ 778,150	\$ 459,957	\$ (207,371)
Payroll	\$ (4,140)						\$ 0	\$ (4,140)	\$ (11,176)
Jury									
Revolving	\$ 12,500							\$ 12,500	\$ 12,500
Other									\$ 0
Distribution							\$ 1,227,901	\$ 1,227,901	\$ 1,420,827
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (719,106)	\$ (719,106)	\$ (1,357,085)
Credit Card									
Cash on Hand	\$ 21,232						\$ 0	\$ 21,232	\$ 18,927
Cash with County	\$ 0							\$ 0	\$ 0
Cash Outside of the JCC							\$ 43,459	\$ 43,459	\$ 5,766
Cash Equivalents	\$ 10,396,252						\$ 30,143,778	\$ 40,540,030	\$ 39,321,310
<b>Total Cash and Cash Equivalents</b>	<b>\$ 5,079,968</b>	<b>\$ 5,027,683</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ 31,474,181</b>	<b>\$ 41,581,832</b>	<b>\$ 39,203,699</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 62,260	\$ 21,931					\$ 0	\$ 84,191	\$ 52,447
Accounts Receivable - General	\$ 0	\$ 0						\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 2,464,364	\$ 0	\$ 0					\$ 2,464,364	\$ 2,393,145
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 1,487,626						\$ 0	\$ 1,487,626	\$ 1,584,153
Due From Other Governments	\$ 11,240	\$ 90,436	\$ 0				\$ 0	\$ 101,676	\$ 67,687
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 4,868,777	\$ 462,039	\$ 567,177					\$ 5,897,993	\$ 6,997,231
Trust Due To/From							\$ 118,122	\$ 118,122	\$ 17,303
Distribution Due To/From							\$ 26,116	\$ 26,116	\$ 16,001
Civil Filing Fee Due To/From							\$ 3,042,442	\$ 3,042,442	\$ 3,323,312
General Due To/From	\$ 399,365	\$ 1,251,795						\$ 1,651,159	\$ 1,809,580
<b>Total Receivables</b>	<b>\$ 9,293,632</b>	<b>\$ 1,826,200</b>	<b>\$ 567,177</b>				<b>\$ 3,186,680</b>	<b>\$ 14,873,689</b>	<b>\$ 16,260,859</b>
Prepaid Expenses - General	\$ 200,000							\$ 200,000	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 200,000</b>							<b>\$ 200,000</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 14,573,601</b>	<b>\$ 6,853,883</b>	<b>\$ 567,177</b>			<b>\$ 0</b>	<b>\$ 34,660,861</b>	<b>\$ 56,655,521</b>	<b>\$ 55,464,558</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 623,764	\$ 299,482	\$ 0					\$ 923,246	\$ 695,217
Accounts Payable - General	\$ 2,072,913	\$ 256,306	\$ 8,417				\$ 0	\$ 2,337,637	\$ 1,859,702
Due to Other Funds	\$ 31,339	\$ 1,034,992	\$ 438,243				\$ 4,820,891	\$ 6,325,465	\$ 6,751,133
Due to Other Courts									
Due to State	\$ 40,442	\$ 0	\$ 3,050					\$ 43,492	\$ 43,580
TC145 Liability							\$ 6,711,204	\$ 6,711,204	\$ 7,113,553
Due to Other Governments	\$ 352,918	\$ 16,411	\$ 9,992					\$ 379,321	\$ 448,978
AB145 Due to Other Government Agency	\$ 0						\$ 4,733,924	\$ 4,733,924	\$ 5,364,447
Due to Other Public Agencies									
Sales and Use Tax	\$ 608	\$ 376						\$ 984	\$ 371
Interest							\$ 5,103	\$ 5,103	\$ 4,787
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 3,121,985</b>	<b>\$ 1,607,567</b>	<b>\$ 459,702</b>				<b>\$ 16,271,121</b>	<b>\$ 21,460,376</b>	<b>\$ 22,281,769</b>
Civil							\$ 10,771,380	\$ 10,771,380	\$ 12,225,896
Criminal	\$ 0						\$ 4,610,165	\$ 4,610,165	\$ 4,239,611
Unreconciled - Civil and Criminal							\$ 0	\$ 0	\$ 199,889
Trust Held Outside of the JCC							\$ 43,459	\$ 43,459	\$ 5,766
Trust Interest Payable							\$ 1,600,991	\$ 1,600,991	\$ 1,340,504
Miscellaneous Trust									
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 17,025,995</b>	<b>\$ 17,025,995</b>	<b>\$ 18,011,666</b>
Accrued Payroll	\$ 2,673,324	\$ 167,554	\$ 25,163					\$ 2,866,042	\$ 2,655,615
Benefits Payable	\$ 2,470,170	\$ 0						\$ 2,470,170	\$ 2,475,433
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 277,370	\$ 0						\$ 277,370	\$ 278,212
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
<b>Total Payroll Liabilities</b>	<b>\$ 5,420,864</b>	<b>\$ 167,554</b>	<b>\$ 25,163</b>					<b>\$ 5,613,582</b>	<b>\$ 5,409,260</b>
Revenue Collected in Advance		\$ 418,933	\$ 82,312					\$ 501,244	\$ 697,841
Liabilities For Deposits	\$ 46,664	\$ 1,682					\$ 1,330,052	\$ 1,378,399	\$ 1,480,459
Jury Fees - Non-Interest							\$ 32,163	\$ 32,163	\$ 17,367
Fees - Partial Payment & Overpayment							\$ 1,529	\$ 1,529	\$ 2,823
Uncleared Collections	\$ (1,185)						\$ 0	\$ (1,185)	\$ 1,509
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 45,479</b>	<b>\$ 420,615</b>	<b>\$ 82,312</b>				<b>\$ 1,363,744</b>	<b>\$ 1,912,150</b>	<b>\$ 2,199,999</b>
<b>Total Liabilities</b>	<b>\$ 8,588,329</b>	<b>\$ 2,195,736</b>	<b>\$ 567,177</b>				<b>\$ 34,660,861</b>	<b>\$ 46,012,102</b>	<b>\$ 47,902,694</b>
<b>Total Fund Balance</b>	<b>\$ 5,985,272</b>	<b>\$ 4,658,147</b>	<b>\$ 0</b>					<b>\$ 10,643,419</b>	<b>\$ 7,561,864</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 14,573,601</b>	<b>\$ 6,853,883</b>	<b>\$ 567,177</b>				<b>\$ 34,660,861</b>	<b>\$ 56,655,521</b>	<b>\$ 55,464,558</b>

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 2018/19											
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	2017/18	
	General	Special Revenue		Capital Projects	Debt Service					Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 112,459,252	\$ 906,900					\$ 113,366,152	\$ 109,676,262	\$ 102,050,958	\$ 100,112,000	
Improvement and Modernization Fund	\$ 301,691						\$ 301,691	\$ 1,454,150	\$ 262,743	\$ 262,742	
Judges' Compensation (0150019)	\$ 14,299,395						\$ 14,299,395	\$ 14,422,884	\$ 12,839,052	\$ 13,464,473	
Court Interpreter (0150037)	\$ 6,081,688						\$ 6,081,688	\$ 6,345,910	\$ 5,221,488	\$ 5,426,001	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 11,319,102						\$ 11,319,102	\$ 10,008,151	\$ 11,140,804	\$ 9,928,925	
Other Miscellaneous	\$ 923,656						\$ 923,656	\$ 923,657	\$ 923,657	\$ 923,657	
	\$ 145,384,784	\$ 906,900					\$ 146,291,684	\$ 142,831,014	\$ 132,438,702	\$ 130,117,798	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,798,836				\$ 1,798,836	\$ 2,281,483	\$ 1,932,433	\$ 2,202,875	
Other Judicial Council Grants			\$ 309,791				\$ 309,791	\$ 331,152	\$ 343,692	\$ 597,271	
Non-Judicial Council Grants											
			\$ 2,108,628				\$ 2,108,628	\$ 2,612,635	\$ 2,276,125	\$ 2,800,146	
Other Financing Sources											
Interest Income	\$ 588,814	\$ 89,877					\$ 678,690	\$ 396,688	\$ 377,613	\$ 152,000	
Investment Income											
Donations									\$ 20		
Local Fees	\$ 3,276,112	\$ 849,888					\$ 4,126,000	\$ 3,705,789	\$ 3,426,611	\$ 2,409,832	
Non-Fee Revenues	\$ 123,913	\$ 131,469					\$ 255,382	\$ 311,913	\$ 618,929	\$ 320,109	
Enhanced Collections		\$ 9,502,641					\$ 9,502,641	\$ 10,341,035	\$ 9,221,831	\$ 9,436,093	
Escheatment	\$ 69,616						\$ 69,616	\$ 39,000	\$ 103,559		
Prior Year Revenue											
County Program - Restricted	\$ 255,456	\$ 582,031					\$ 837,487	\$ 848,848	\$ 826,791	\$ 997,869	
Reimbursement Other	\$ 2,560,099	\$ 2,094,774					\$ 4,654,872	\$ 5,511,591	\$ 5,206,042	\$ 4,891,216	
Sale of Fixed Assets	\$ 43,600						\$ 43,600				
Other Miscellaneous	\$ 13,893	\$ 101,678					\$ 115,571	\$ 165,813	\$ 187,655	\$ 156,867	
	\$ 6,931,501	\$ 13,352,357					\$ 20,283,859	\$ 21,320,677	\$ 19,969,051	\$ 18,363,986	
<b>Total Revenues</b>	<b>\$ 152,316,285</b>	<b>\$ 14,259,257</b>	<b>\$ 2,108,628</b>				<b>\$ 168,684,170</b>	<b>\$ 166,764,326</b>	<b>\$ 154,683,878</b>	<b>\$ 151,281,930</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 84,850,937	\$ 5,579,694	\$ 891,901				\$ 91,322,533	\$ 95,611,374	\$ 86,841,697	\$ 88,325,217	
Temp Help								\$ 1,885		\$ 3,393	
Overtime	\$ 118,490	\$ 12,239	\$ 518				\$ 131,248	\$ 75,000	\$ 59,457	\$ 24,952	
Staff Benefits	\$ 35,622,044	\$ 2,753,691	\$ 577,525				\$ 38,953,259	\$ 40,819,933	\$ 35,382,183	\$ 34,909,390	
	\$ 120,591,471	\$ 8,345,624	\$ 1,469,944				\$ 130,407,040	\$ 136,508,192	\$ 122,283,337	\$ 123,262,952	
Operating Expenses and Equipment											
General Expense	\$ 6,252,522	\$ 127,094	\$ 23,090				\$ 6,402,706	\$ 6,749,869	\$ 4,012,065	\$ 3,855,508	
Printing	\$ 190,564	\$ 136,160					\$ 326,723	\$ 296,654	\$ 252,878	\$ 302,221	
Telecommunications	\$ 589,113	\$ 49,477	\$ 7,837				\$ 646,428	\$ 553,128	\$ 635,902	\$ 700,874	
Postage	\$ 697,216	\$ 313,746	\$ 88				\$ 1,011,050	\$ 1,012,485	\$ 956,881	\$ 985,901	
Insurance	\$ 52,884	\$ 3,043					\$ 55,926	\$ 48,408	\$ 45,142	\$ 50,368	
In-State Travel	\$ 155,337	\$ 1,263	\$ 7,437				\$ 164,037	\$ 154,746	\$ 123,411	\$ 115,708	
Out-of-State Travel	\$ 2,651	\$ 1,874					\$ 4,525	\$ 4,747	\$ 866	\$ 3,860	
Training	\$ 70,533	\$ 5,596	\$ 4,035				\$ 80,164	\$ 74,006	\$ 31,654	\$ 33,640	
Security Services	\$ 1,945,309	\$ 94,971	\$ 131,108				\$ 2,171,389	\$ 2,353,041	\$ 2,060,090	\$ 2,278,730	
Facility Operations	\$ 2,376,307	\$ 1,199,815	\$ 39,594				\$ 3,615,716	\$ 4,817,122	\$ 2,967,090	\$ 2,820,545	
Utilities	\$ 28,566						\$ 28,566	\$ 30,000	\$ 42,583	\$ 31,500	
Contracted Services	\$ 11,955,819	\$ 2,010,598	\$ 27,765				\$ 13,994,182	\$ 13,608,020	\$ 13,751,555	\$ 14,446,050	
Consulting and Professional Services	\$ 144,884	\$ 144,681	\$ 840				\$ 290,405	\$ 266,317	\$ 268,356	\$ 276,727	
Information Technology	\$ 2,564,599	\$ 367,109	\$ 193,559				\$ 3,125,267	\$ 3,428,914	\$ 3,095,151	\$ 3,087,333	
Major Equipment	\$ 1,100,119	\$ 752	\$ 87,604				\$ 1,188,475	\$ 564,651	\$ 340,453	\$ 478,364	
Other Items of Expense	\$ 47,030	\$ 24,072					\$ 71,102	\$ 68,606	\$ 66,882	\$ 64,134	
	\$ 28,173,452	\$ 4,480,251	\$ 522,958				\$ 33,176,661	\$ 34,030,714	\$ 28,650,959	\$ 29,531,463	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,139,556						\$ 1,139,556	\$ 980,000	\$ 955,114	\$ 950,000	
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 901,059						\$ 901,059	\$ 125,000	\$ 125,000		
Capital Costs											
Internal Cost Recovery	\$ (1,090,645)	\$ 908,262	\$ 182,382				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (21,702)						\$ (21,702)	\$ 0	\$ 0	\$ 0	
	\$ 928,269	\$ 908,262	\$ 182,382				\$ 2,018,913	\$ 1,105,000	\$ 1,080,114	\$ 950,000	
<b>Total Expenditures</b>	<b>\$ 149,693,192</b>	<b>\$ 13,734,138</b>	<b>\$ 2,175,285</b>				<b>\$ 165,602,614</b>	<b>\$ 171,643,906</b>	<b>\$ 152,014,409</b>	<b>\$ 153,744,415</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 2,623,093	\$ 525,119	\$ (66,657)				\$ 3,081,556	\$ (4,879,580)	\$ 2,669,469	\$ (2,462,485)	
Operating Transfers In (Out)	\$ (96,173)	\$ 29,516	\$ 66,657				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,458,351	\$ 4,103,512	\$ 0				\$ 7,561,864	\$ 7,561,864	\$ 4,892,395	\$ 4,892,395	
Ending Balance (Deficit)	\$ 5,985,272	\$ 4,658,147	\$ 0				\$ 10,643,419	\$ 2,682,284	\$ 7,561,864	\$ 2,429,910	

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

	For the month ended June									
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 50,515,309	\$ 374,460	\$ 0				\$ 50,889,769	\$ 53,467,300	\$ 50,269,082	\$ 48,704,113
Traffic & Other Infractions	\$ 6,423,667	\$ 545,757					\$ 6,969,424	\$ 7,031,368	\$ 4,523,435	\$ 3,941,677
Other Criminal Cases	\$ 9,447,539	\$ 947,969					\$ 10,395,507	\$ 10,260,778	\$ 14,707,728	\$ 16,175,670
Civil	\$ 12,925,725	\$ 430,597	\$ 86				\$ 13,356,409	\$ 13,186,479	\$ 10,066,720	\$ 9,942,886
Family & Children Services	\$ 15,012,767	\$ 162,420			\$ 0		\$ 15,175,187	\$ 15,599,813	\$ 12,805,714	\$ 13,131,464
Probate, Guardianship & Mental Health Services	\$ 4,927,291	\$ 41,776					\$ 4,969,067	\$ 5,299,732	\$ 4,232,578	\$ 4,508,510
Juvenile Dependency Services	\$ 1,408,563	\$ 9,244,621					\$ 10,653,183	\$ 10,245,367	\$ 10,809,752	\$ 10,577,407
Juvenile Delinquency Services	\$ 1,224,848	\$ 30,009					\$ 1,254,856	\$ 1,307,224	\$ 361,119	\$ 1,191,870
Other Court Operations	\$ 0	\$ 0					\$ 0		\$ 53	
Court Interpreters	\$ 5,141,801	\$ 1,116,039					\$ 6,257,839	\$ 6,845,766	\$ 5,620,928	\$ 5,962,639
Jury Services	\$ 1,379,935	\$ 374,675	\$ 1,139,556				\$ 2,894,166	\$ 2,740,900	\$ 2,346,898	\$ 2,330,453
Security		\$ 2,672,290					\$ 2,672,290	\$ 2,631,900	\$ 2,221,504	\$ 2,419,714
Trial Court Operations Program	\$ 108,407,444	\$ 15,940,611	\$ 1,139,642		\$ 0		\$ 125,487,697	\$ 128,616,627	\$ 117,965,512	\$ 118,886,403
Enhanced Collections	\$ 6,770,973	\$ 2,425,890			\$ 941,197		\$ 10,138,060	\$ 9,746,518	\$ 9,644,543	\$ 9,697,349
Other Non-Court Operations	\$ 336				\$ 0		\$ 336	\$ 9,480	\$ 8,189	\$ 47,982
Non-Court Operations Program	\$ 6,771,309	\$ 2,425,890			\$ 941,197		\$ 10,138,396	\$ 9,755,998	\$ 9,652,732	\$ 9,745,331
Executive Office	\$ 2,113,924	\$ 9,690	\$ 973		\$ (929,475)	\$ (21,702)	\$ 1,173,410	\$ 2,033,713	\$ 1,779,120	\$ 315,897
Fiscal Services	\$ 2,186,738	\$ 2,204,141					\$ 4,390,879	\$ 4,931,468	\$ 3,137,976	\$ 4,424,719
Human Resources	\$ 3,459,742	\$ 630,013	\$ 900,000				\$ 4,989,755	\$ 5,442,291	\$ 4,252,447	\$ 4,989,617
Business & Facilities Services	\$ 3,620,411	\$ 6,368,066			\$ (14,189)		\$ 9,974,288	\$ 10,920,514	\$ 7,027,593	\$ 6,938,613
Information Technology	\$ 3,847,471	\$ 5,598,250			\$ 2,468		\$ 9,448,189	\$ 9,943,295	\$ 8,199,029	\$ 8,443,835
Court Administration Program	\$ 15,228,286	\$ 14,810,161	\$ 900,973		\$ (941,197)	\$ (21,702)	\$ 29,976,521	\$ 33,271,281	\$ 24,396,165	\$ 25,112,681
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 130,407,040	\$ 33,176,661	\$ 2,040,615		\$ 0	\$ (21,702)	\$ 165,602,614	\$ 171,643,906	\$ 152,014,409	\$ 153,744,415

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Riverside

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	
Restricted	-	-	-	4,658,147	-	-	-	-	4,658,147	
Committed	4,564,227	-	4,564,227	-	-	-	-	-	4,564,227	
Assigned	1,421,045	-	1,421,045	-	-	-	-	-	1,421,045	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 5,985,272</b>	<b>\$ -</b>	<b>\$ 5,985,272</b>	<b>\$ 4,658,147</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,643,419</b>	