

**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

7-14-12  
Date

Riverside

Court

2011/12 - Q2

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Riverside  
 Court

FY 11-12, Quarter 2

Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
1,172.75	1,154	1,149.4			

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Riverside

Court

FY 11-12, Quarter 2

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	None
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Riverside Superior Court  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)

For the month ended Dec									
Fiscal Year 2011/12									2010/11
	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	\$ (366,057)	\$ 317,397	\$ (677,668)				\$ 71,242	\$ (655,087)	\$ (1,384,539)
Payroll	\$ (4,306)						\$ 102	\$ (4,204)	\$ (2,699)
Jury									
Revolving	\$ 12,500							\$ 12,500	\$ 12,500
Other									
Distribution							\$ 434,754	\$ 434,754	\$ 410,362
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ 15,028,093	\$ 15,028,093	\$ 19,053,343
Credit Card									
Cash on Hand	\$ 18,515						\$ 0	\$ 18,515	\$ 20,250
Cash with County									
Cash Outside of the AOC							\$ 6,456,374	\$ 6,456,374	\$ 6,058,528
Total Cash	\$ (339,347)	\$ 317,397	\$ (677,668)				\$ 21,990,564	\$ 21,290,945	\$ 24,167,746
Short Term Investment	\$ 21,912,945						\$ 10,489,923	\$ 32,402,868	\$ 33,559,586
Investment in Financial Institution									
Total Investments	\$ 21,912,945						\$ 10,489,923	\$ 32,402,868	\$ 33,559,586
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 12,273	\$ 26,806	\$ 207,365					\$ 246,444	\$ 131,664
Dishonored Checks									
Due From Employee	\$ 5,808	\$ 0						\$ 5,808	\$ 20,145
Civil Jury Fees	\$ 0							\$ 0	\$ 0
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 1,502,146
Due From Other Governments	\$ 2,933	\$ 201,431	\$ 0					\$ 204,365	\$ 204,033
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 1	\$ 0	\$ 3					\$ 4	\$ 67,475
Trust Due To/From							\$ 26	\$ 26	
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 1,498,826							\$ 1,498,826	
Total Receivables	\$ 1,519,841	\$ 228,237	\$ 207,368				\$ 26	\$ 1,955,472	\$ 1,925,462
Prepaid Expenses - General	\$ 0							\$ 0	\$ 664
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 664
Other Assets									
Total Other Assets									
Total Assets	\$ 23,093,438	\$ 545,634	\$ (470,300)				\$ 32,480,513	\$ 55,649,285	\$ 59,653,458
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 993,315	\$ 9,746	\$ 186				\$ 0	\$ 1,003,246	\$ 594,472
Due to Other Funds	\$ 26	\$ 0	\$ 0				\$ 1,498,826	\$ 1,498,852	\$ 1,502,146
Due to Other Courts									
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 2,955,155	\$ 2,955,155	\$ 3,342,771
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 5,981,322	\$ 5,981,322	\$ 7,507,312
Due to Other Public Agencies									
Sales and Use Tax	\$ 368	\$ 0						\$ 368	\$ 7,164
Interest							\$ 1,924	\$ 1,924	\$ 2,922
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 993,708	\$ 9,746	\$ 186				\$ 10,437,226	\$ 11,440,866	\$ 12,956,788
Civil							\$ 10,211,157	\$ 10,211,157	\$ 13,942,757
Criminal	\$ 0						\$ 1,532,540	\$ 1,532,540	\$ 1,532,540
Unreconciled - Civil and Criminal							\$ 594,184	\$ 594,184	\$ 837,796
Trust Held Outside of the AOC							\$ 6,456,374	\$ 6,456,374	\$ 6,058,528
Trust Interest Payable							\$ 1,686,085	\$ 1,686,085	\$ 1,729,995
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 20,480,340	\$ 20,480,340	\$ 24,101,616
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 271,966							\$ 271,966	\$ (554,257)
Deferred Compensation Payable	\$ (10,328)							\$ (10,328)	\$ (10,328)
Deductions Payable	\$ 94,499	\$ 0						\$ 94,499	\$ 78,447
Payroll Clearing	\$ (1,360)							\$ (1,360)	\$ 9,736
Total Payroll Liabilities	\$ 354,777	\$ 0	\$ 0					\$ 354,777	\$ (476,401)
Revenue Collected in Advance									
Liabilities For Deposits	\$ 119,361	\$ 827					\$ 1,449,788	\$ 1,569,976	\$ 1,628,637
Jury Fees - Non-Interest							\$ 113,159	\$ 113,159	\$ 98,892
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 119,361	\$ 827					\$ 1,562,947	\$ 1,683,135	\$ 1,727,529
Total Liabilities	\$ 1,467,846	\$ 10,573	\$ 186				\$ 32,480,513	\$ 33,959,118	\$ 38,309,533
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 835,007	\$ 524,147	\$ 0					\$ 1,359,154	\$ 3,773,788
Fund Balance - Committed	\$ 5,976,755	\$ 54,808						\$ 6,031,563	
Fund Balance - Assigned	\$ 15,981,860							\$ 15,981,860	\$ 15,273,522
Fund Balance - Unassigned	\$ 188,441	\$ 0	\$ 0					\$ 188,441	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (1,356,470)	\$ (43,895)	\$ (470,486)					\$ (1,870,851)	\$ 2,296,616
Total Fund Balance	\$ 21,625,593	\$ 535,060	\$ (470,486)					\$ 21,690,167	\$ 21,343,925
Total Liabilities and Fund Balance	\$ 23,093,438	\$ 545,634	\$ (470,300)				\$ 32,480,513	\$ 55,649,285	\$ 59,653,458

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

For the month ended Dec										
Fiscal Year 2011/12									2010/11	
	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	\$ 18,678,977	\$ 303,066					\$ 18,982,043	\$ 44,922,230	\$ 19,261,228	\$ 45,486,992
Traffic & Other Infractions	\$ 2,175,080	\$ 373,449					\$ 2,548,529	\$ 6,405,093	\$ 3,400,893	\$ 7,817,991
Other Criminal Cases	\$ 5,538,969	\$ 401,696					\$ 5,940,665	\$ 12,071,941	\$ 5,351,093	\$ 11,339,167
Civil	\$ 3,480,634	\$ 108,164					\$ 3,588,798	\$ 7,461,278	\$ 3,603,877	\$ 7,607,328
Family & Children Services	\$ 4,908,904	\$ 240,450			\$ 0		\$ 5,149,354	\$ 12,263,050	\$ 5,099,678	\$ 11,874,452
Probate, Guardianship & Mental Health Services	\$ 1,470,152	\$ 13,612					\$ 1,483,765	\$ 1,354,531	\$ 1,405,427	\$ 1,373,108
Juvenile Dependency Services	\$ 892,218	\$ 1,778,808					\$ 2,671,027	\$ 6,777,078	\$ 2,684,148	\$ 6,289,944
Juvenile Delinquency Services	\$ 32,537	\$ 41,602			\$ 3,748		\$ 77,887	\$ 71,900	\$ 72,067	
Other Court Operations								\$ 5,250	\$ 789	
Court Interpreters	\$ 1,415,309	\$ 358,576					\$ 1,773,885	\$ 4,265,926	\$ 1,778,215	\$ 3,846,683
Jury Services	\$ 564,405	\$ 408,351	\$ 666,686				\$ 1,639,442	\$ 3,753,000	\$ 1,925,915	\$ 4,335,535
Security	\$ 65	\$ 946,786					\$ 946,850	\$ 2,093,132	\$ 5,990,296	\$ 18,465,686
Trial Court Operations Program	\$ 39,157,250	\$ 4,974,561	\$ 666,686		\$ 3,748		\$ 44,802,246	\$ 101,444,409	\$ 50,573,627	\$ 118,436,886
Enhanced Collections	\$ 1,891,691	\$ 1,014,116			\$ (3,748)		\$ 2,902,059	\$ 7,719,766	\$ 2,768,135	\$ 7,993,808
Other Non-Court Operations	\$ 806,968	\$ 497,046	\$ 158,407		\$ 0		\$ 1,462,421	\$ 4,489,532	\$ 1,124,992	\$ 2,858,873
Non-Court Operations Program	\$ 2,698,658	\$ 1,511,162	\$ 158,407		\$ (3,748)		\$ 4,364,479	\$ 12,209,298	\$ 3,893,127	\$ 10,852,681
Executive Office	\$ 1,008,643	\$ 8,614					\$ 1,017,257	\$ 893,747	\$ 850,494	\$ 592,940
Fiscal Services	\$ 367,458	\$ 1,427,688					\$ 1,795,146	\$ 3,992,671	\$ 1,014,021	\$ 2,384,547
Human Resources	\$ 1,781,877	\$ 342,637					\$ 2,124,513	\$ 4,751,169	\$ 1,761,931	\$ 3,822,635
Business & Facilities Services	\$ 704,779	\$ 1,347,251					\$ 2,052,029	\$ 8,268,876	\$ 2,355,977	\$ 9,968,693
Information Technology	\$ 1,386,330	\$ 2,040,950					\$ 3,427,280	\$ 12,007,176	\$ 3,394,105	\$ 11,019,610
Court Administration Program	\$ 5,249,087	\$ 5,167,139					\$ 10,416,225	\$ 29,913,639	\$ 9,376,527	\$ 27,788,425
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 47,104,995	\$ 11,652,862	\$ 825,093		\$ 0		\$ 59,582,950	\$ 143,567,346	\$ 63,843,281	\$ 157,077,992



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

For the month ended Dec											
Fiscal Year 2011/12										2010/11	
	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						
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 38,097,658	\$ 122,122					\$ 38,219,780	\$ 85,031,335	\$ 48,015,602	\$ 102,012,432	
Trial Court Improvement Fund	\$ 14,017						\$ 14,017	\$ 617,088	\$ 96,664	\$ 439,068	
Judicial Administration Efficiency & Mod Fund									\$ (1,871)		
Judges' Compensation (45.25)									\$ 0		
Court Interpreter (45.45)	\$ 1,750,548						\$ 1,750,548	\$ 3,807,569	\$ 1,473,522	\$ 3,344,681	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 2,447,096						\$ 2,447,096	\$ 6,435,037	\$ 2,263,519	\$ 6,644,309	
Other Miscellaneous											
	\$ 42,309,319	\$ 122,122					\$ 42,431,441	\$ 95,891,029	\$ 51,847,436	\$ 112,440,490	
Grants											
AB 1058 Commissioner/Facilitator			\$ 207,328				\$ 207,328	\$ 1,734,302	\$ (59,230)	\$ 1,847,542	
Other AOC Grants			\$ 156,691				\$ 156,691	\$ 35,000		\$ 42,105	
Non-AOC Grants			\$ 156,691				\$ 156,691	\$ 691,949	\$ 61,860	\$ 559,483	
			\$ 364,019				\$ 364,019	\$ 2,461,251	\$ 2,630	\$ 2,449,130	
Other Financing Sources											
Interest Income	\$ 63,840	\$ 946					\$ 64,786	\$ 137,918	\$ 46,409	\$ 181,109	
Investment Income											
Donations	\$ 75						\$ 75	\$ 380	\$ 159	\$ 347	
Local Fees	\$ 2,586,662	\$ 144,700					\$ 2,731,362	\$ 6,731,789	\$ 2,707,629	\$ 6,535,908	
Non-Fee Revenues	\$ 1,357,925						\$ 1,357,925	\$ 1,476,580	\$ 1,467,563	\$ 1,634,647	
Enhanced Collections		\$ 2,503,240					\$ 2,503,240	\$ 7,662,394	\$ 2,430,435	\$ 7,888,366	
Escheatment	\$ 36,701						\$ 36,701		\$ 23		
Prior Year Revenue	\$ 1,437						\$ 1,437		\$ (299,794)		
County Program - Restricted	\$ 38,909	\$ 2,477,635					\$ 2,516,544	\$ 5,054,344	\$ 2,394,358	\$ 4,976,299	
Reimbursement Other	\$ 5,689,862	\$ 4					\$ 5,689,866	\$ 14,355,755	\$ 5,538,762	\$ 13,732,251	
Sale of Fixed Assets											
Other Miscellaneous	\$ 14,704						\$ 14,704	\$ 8,670	\$ 4,287	\$ 34	
	\$ 9,790,114	\$ 5,126,525					\$ 14,916,639	\$ 35,427,830	\$ 14,289,831	\$ 34,948,961	
<b>Total Revenues</b>	\$ 52,099,433	\$ 5,248,647	\$ 364,019				\$ 57,712,099	\$ 133,780,110	\$ 66,139,897	\$ 149,838,581	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 31,355,475	\$ 1,891,983	\$ 350,372				\$ 33,597,829	\$ 75,061,489	\$ 33,208,796	\$ 73,647,839	
Temp Help	\$ 208,504		\$ 49				\$ 208,553	\$ 358,714	\$ 126,035		
Overtime	\$ 46,693	\$ 605					\$ 47,298		\$ 9,499		
Staff Benefits	\$ 12,124,645	\$ 939,384	\$ 187,285				\$ 13,251,315	\$ 29,864,285	\$ 12,736,982	\$ 28,236,973	
	\$ 43,735,317	\$ 2,831,972	\$ 537,706				\$ 47,104,995	\$ 105,284,488	\$ 46,081,312	\$ 101,884,812	
Operating Expenses and Equipment											
General Expense	\$ 2,283,159	\$ 54,569	\$ 4,078				\$ 2,341,806	\$ 5,908,081	\$ 2,048,096	\$ 4,865,655	
Printing	\$ 256,445	\$ 35,388					\$ 291,833	\$ 694,142	\$ 230,893	\$ 751,174	
Telecommunications	\$ (109,848)	\$ 66,145	\$ 1,397				\$ (42,306)	\$ 1,618,920	\$ 529,976	\$ 3,970,235	
Postage	\$ 275,116	\$ 102,964					\$ 378,080	\$ 964,447	\$ 533,378	\$ 1,473,900	
Insurance	\$ 34,658	\$ 2,769					\$ 37,427	\$ 49,330	\$ 43,666	\$ 45,000	
In-State Travel	\$ 54,405	\$ 719	\$ 9,233				\$ 64,357	\$ 199,800	\$ 72,033	\$ 207,008	
Out-of-State Travel	\$ 342	\$ 3,791	\$ 6,052				\$ 10,185	\$ 18,700	\$ 3,056	\$ 24,013	
Training	\$ 7,089	\$ 1,300	\$ 4,400				\$ 12,789	\$ 127,190	\$ 14,265	\$ 71,475	
Security Services	\$ 630,503		\$ 36,946				\$ 667,449	\$ 1,904,986	\$ 5,482,943	\$ 16,722,804	
Facility Operations	\$ 802,785	\$ 204,294	\$ 2,794				\$ 1,009,872	\$ 4,334,545	\$ 1,059,145	\$ 4,428,365	
Utilities											
Contracted Services	\$ 3,008,969	\$ 987,786	\$ 194,199				\$ 4,190,954	\$ 12,499,409	\$ 4,243,632	\$ 12,555,461	
Consulting and Professional Services	\$ 63,423	\$ 356,500					\$ 419,923	\$ 1,256,504	\$ 424,492	\$ 1,306,138	
Information Technology	\$ 1,714,879	\$ 231,167	\$ 5,391				\$ 1,951,438	\$ 5,216,432	\$ 1,934,930	\$ 5,122,301	
Major Equipment	\$ 276,728	\$ 3,713					\$ 280,441	\$ 1,125,544	\$ 61,503	\$ 838,486	
Other Items of Expense	\$ 37,090	\$ 1,524					\$ 38,614	\$ 95,026	\$ 138,978	\$ 206,650	
	\$ 9,335,744	\$ 2,052,626	\$ 264,491				\$ 11,652,862	\$ 36,013,056	\$ 16,820,986	\$ 52,588,665	
Special Items of Expense											
Grand Jury								\$ 8,140			
Jury Costs	\$ 660,554	\$ 164,540					\$ 825,093	\$ 2,148,972	\$ 1,038,714	\$ 2,438,722	
Judgements, Settlements and Claims								\$ 87,690	\$ 26	\$ 87,690	
Debt Service											
Other								\$ 25,000	\$ 65,350	\$ 78,103	
Capital Costs											
Internal Cost Recovery	\$ (275,712)	\$ 243,405	\$ 32,307				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ (163,106)		
	\$ 384,842	\$ 407,944	\$ 32,307				\$ 825,093	\$ 2,269,802	\$ 940,984	\$ 2,604,515	
<b>Total Expenditures</b>	\$ 53,455,903	\$ 5,292,543	\$ 834,505				\$ 59,582,950	\$ 143,567,346	\$ 63,843,281	\$ 157,077,992	
Excess (Deficit) of Revenues Over Expenditures	\$ (1,356,470)	\$ (43,895)	\$ (470,486)				\$ (1,870,851)	\$ (9,787,236)	\$ 2,296,616	\$ (7,239,411)	
Operating Transfers In (Out)								\$ (137,096)	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 22,982,063	\$ 578,955	\$ 0				\$ 23,561,019	\$ 23,561,019	\$ 19,047,310	\$ 19,047,310	
Ending Balance (Deficit)	\$ 21,625,593	\$ 535,060	\$ (470,486)				\$ 21,690,167	\$ 13,636,687	\$ 21,343,925	\$ 11,807,899	