

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 6.7.2(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 Hamrick
Signature of Presiding Judge or Court Executive

8/11/14
Date

Riverside
Court

FY 13/14 Q4
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Riverside
Court

FY 13/14 – Q4
Fiscal Year and Ending Quarter

FOOTNOTES

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

Riverside
 Court

FY 13/14 – Q4
 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)		1,037	1,022.94	1,033	1,033

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
 Statement of Program Expenditures
 (Unaudited)

For the month ended June									
Fiscal Year 2013/14							2012/13		
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 39,826,648	\$ 562,072	\$ 0			\$ 40,388,719	\$ 42,520,536	\$ 41,352,486	\$ 42,603,311
Traffic & Other Infractions	\$ 3,918,920	\$ 604,469				\$ 4,523,390	\$ 5,385,900	\$ 5,257,497	\$ 5,426,854
Other Criminal Cases	\$ 12,677,936	\$ 1,513,853				\$ 14,191,788	\$ 13,207,681	\$ 12,623,709	\$ 13,406,533
Civil	\$ 7,758,223	\$ 188,823				\$ 7,947,046	\$ 7,574,910	\$ 7,034,431	\$ 7,700,686
Family & Children Services	\$ 10,295,433	\$ 526,622			\$ 0	\$ 10,822,055	\$ 10,874,490	\$ 10,586,399	\$ 11,550,019
Probate, Guardianship & Mental Health Services	\$ 2,050,939	\$ 225,792				\$ 2,276,731	\$ 2,996,067	\$ 2,968,872	\$ 3,266,401
Juvenile Dependency Services	\$ 1,641,313	\$ 5,059,808				\$ 6,701,121	\$ 6,224,176	\$ 5,849,022	\$ 5,974,388
Juvenile Delinquency Services	\$ 129,185	\$ 38,763			\$ 28,249	\$ 196,197	\$ 160,330	\$ 160,330	\$ 215,000
Other Court Operations		\$ 500				\$ 500			
Court Interpreters	\$ 3,029,338	\$ 575,066				\$ 3,604,404	\$ 4,018,623	\$ 3,611,017	\$ 4,286,482
Jury Services	\$ 1,031,009	\$ 362,494	\$ 1,025,233			\$ 2,418,737	\$ 2,944,720	\$ 2,643,330	\$ 3,343,625
Security		\$ 2,513,240				\$ 2,513,240	\$ 2,314,096	\$ 2,139,405	\$ 2,328,689
Trial Court Operations Program	\$ 82,358,945	\$ 12,171,502	\$ 1,025,233		\$ 28,249	\$ 95,583,929	\$ 98,061,199	\$ 94,226,499	\$ 100,101,988
Enhanced Collections	\$ 4,677,609	\$ 2,852,775			\$ (28,249)	\$ 7,502,135	\$ 7,509,822	\$ 7,160,412	\$ 8,479,804
Other Non-Court Operations	\$ 49,778	\$ 4,642			\$ 0	\$ 54,420	\$ 78,870	\$ 313,610	\$ 60,025
Non-Court Operations Program	\$ 4,727,387	\$ 2,857,417			\$ (28,249)	\$ 7,556,555	\$ 7,588,692	\$ 7,474,023	\$ 8,539,829
Executive Office	\$ 2,283,668	\$ 26,388				\$ 2,310,056	\$ (1,448,018)	\$ 2,259,380	\$ (1,390,030)
Fiscal Services	\$ 724,562	\$ 3,107,070				\$ 3,831,632	\$ 3,440,193	\$ 3,805,821	\$ 3,922,794
Human Resources	\$ 3,499,774	\$ 675,704	\$ 1,523,324			\$ 5,698,802	\$ 5,141,204	\$ 4,371,140	\$ 6,306,683
Business & Facilities Services	\$ 2,758,815	\$ 3,849,007			\$ 0	\$ 6,607,822	\$ 7,363,715	\$ 5,830,924	\$ 7,528,808
Information Technology	\$ 3,064,398	\$ 6,142,812				\$ 9,207,209	\$ 9,617,752	\$ 7,838,823	\$ 10,248,101
Court Administration Program	\$ 12,331,217	\$ 13,800,979	\$ 1,523,324		\$ 0	\$ 27,655,520	\$ 24,114,846	\$ 24,106,088	\$ 26,616,356
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
Total	\$ 99,417,548	\$ 28,829,899	\$ 2,548,558		\$ 0	\$ 130,796,004	\$ 129,764,737	\$ 125,806,609	\$ 135,258,173

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

For the month ended June										
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	\$ (3,282,205)	\$ 2,386,837	\$ 429				\$ 20,406,736	\$ 19,511,797	\$ 14,200,630	
Payroll	\$ (5,704)						\$ 0	\$ (5,704)	\$ (13,780)	
Jury										
Revolving	\$ 10,009		\$ (429)					\$ 9,579	\$ 12,500	
Other										
Distribution							\$ (36,749)	\$ (36,749)	\$ (1,285)	
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust							\$ (1,046,875)	\$ (1,046,875)	\$ (307,556)	
Credit Card										
Cash on Hand	\$ 17,659						\$ 0	\$ 17,659	\$ 17,591	
Cash with County									\$ 0	
Cash Outside of the AOC							\$ 2,173,057	\$ 2,173,057	\$ 4,553,748	
Total Cash	\$ (3,260,241)	\$ 2,386,837	\$ 0				\$ 21,496,169	\$ 20,622,765	\$ 18,461,848	
Short Term Investment	\$ 11,945,630						\$ 11,421,362	\$ 23,366,992	\$ 21,281,443	
Investment in Financial Institution										
Total Investments	\$ 11,945,630						\$ 11,421,362	\$ 23,366,992	\$ 21,281,443	

For the month ended June									
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						
Accrued Revenue	\$ 12,778	\$ 1,108	\$ 0				\$ 0	\$ 13,886	\$ 7,739
Accounts Receivable - General	\$ 1,206,268	\$ 53,228	\$ 399,907					\$ 1,659,403	\$ 1,924,312
Dishonored Checks									
Due From Employee	\$ 16,578	\$ 0	\$ 0					\$ 16,578	\$ 22,731
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 1,281,427						\$ 0	\$ 1,281,427	\$ 1,616,058
Due From Other Governments	\$ 5,593	\$ 4,350	\$ 6,063					\$ 16,006	\$ 503,334
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 3,639,259	\$ 484,075	\$ 142,850					\$ 4,266,184	\$ 3,490,495
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 106,966	\$ 106,966	\$ 2,359
Civil Filing Fee Due To/From									
General Due To/From	\$ 628,178	\$ 1,205,669						\$ 1,833,847	\$ 1,253,426
Total Receivables	\$ 6,790,080	\$ 1,748,430	\$ 548,821				\$ 106,966	\$ 9,194,298	\$ 8,820,453
Prepaid Expenses - General	\$ 1,616,265	\$ 0						\$ 1,616,265	\$ 1,481
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 1,616,265	\$ 0						\$ 1,616,265	\$ 1,481
Other Assets									
Total Other Assets									
Total Assets	\$ 17,091,734	\$ 4,135,267	\$ 548,821				\$ 33,024,497	\$ 54,800,319	\$ 48,565,224

For the month ended June								
Fiscal Year 2013/14								2012/13
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project				
		Non-Grant	Grant					
LIABILITIES AND FUND BALANCES								
Accrued Liabilities	\$ 1,042,636	\$ 137,798	\$ 76,589				\$ 1,257,024	\$ 2,123,763
Accounts Payable - General	\$ 3,233,282	\$ 313,298	\$ 0			\$ 9,523	\$ 3,556,102	\$ 1,669,349
Due to Other Funds	\$ 39,651	\$ 956,887	\$ 391,002			\$ 1,834,700	\$ 3,222,240	\$ 2,871,843
Due to Other Courts								
Due to State	\$ 1,501,533	\$ 0	\$ 3,350				\$ 1,504,883	\$ 182,088
TC145 Liability								
Due to Other Governments	\$ 169,711	\$ 168,003	\$ 16,886			\$ 3,889,819	\$ 3,889,819	\$ 3,754,138
AB145 Due to Other Government Agency							\$ 354,600	\$ 303,092
Due to Other Public Agencies						\$ 5,815,586	\$ 5,815,586	\$ 6,542,244
Sales and Use Tax	\$ 7,259	\$ 412					\$ 7,670	\$ 356
Interest							\$ 52	\$ 106
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 105						\$ 105	\$ 373
Total Accounts Payable and Accrued Liab.	\$ 5,994,177	\$ 1,576,399	\$ 487,826			\$ 11,549,680	\$ 19,608,082	\$ 17,447,353
Civil						\$ 10,658,683	\$ 10,658,683	\$ 8,879,878
Criminal	\$ 0					\$ 3,559,542	\$ 3,559,542	\$ 1,625,903
Unreconciled - Civil and Criminal						\$ 720,005	\$ 720,005	\$ 720,977
Trust Held Outside of the AOC						\$ 2,173,057	\$ 2,173,057	\$ 4,553,748
Trust Interest Payable						\$ 1,709,846	\$ 1,709,846	\$ 1,705,721
Miscellaneous Trust								
Total Trust Deposits	\$ 0					\$ 18,821,133	\$ 18,821,133	\$ 17,486,227
Accrued Payroll	\$ 3,724,340	\$ 234,134	\$ 60,995				\$ 4,019,469	\$ 3,765,508
Benefits Payable	\$ (819,649)						\$ (819,649)	\$ (799,999)
Deferred Compensation Payable	\$ (10,328)						\$ (10,328)	\$ (10,328)
Deductions Payable	\$ 246,344	\$ 0					\$ 246,344	\$ 246,089
Payroll Clearing	\$ (1,296)	\$ 0	\$ 0				\$ (1,296)	\$ (1,296)
Total Payroll Liabilities	\$ 3,139,412	\$ 234,134	\$ 60,995				\$ 3,434,540	\$ 3,199,975
Revenue Collected in Advance	\$ 0						\$ 0	\$ 2,174
Liabilities For Deposits	\$ 107,257	\$ 30				\$ 2,614,790	\$ 2,722,077	\$ 1,315,263
Jury Fees - Non-Interest						\$ 39,132	\$ 39,132	\$ 92,289
Fees - Partial Payment & Overpayment								
Uncleared Collections	\$ (2,693)					\$ (238)	\$ (2,931)	\$ (1,518)
Other Miscellaneous Liabilities								\$ 0
Total Other Liabilities	\$ 104,564	\$ 30				\$ 2,653,684	\$ 2,758,278	\$ 1,408,208
Total Liabilities	\$ 9,238,153	\$ 1,810,562	\$ 548,821			\$ 33,024,497	\$ 44,622,033	\$ 39,541,763
Total Fund Balance	\$ 7,853,582	\$ 2,324,705	\$ 0				\$ 10,178,286	\$ 9,023,461
Total Liabilities and Fund Balance	\$ 17,091,734	\$ 4,135,267	\$ 548,821			\$ 33,024,497	\$ 54,800,319	\$ 48,565,224

**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 2013/14											
	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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 85,014,833	\$ 859,713					\$ 85,874,547	\$ 78,136,156	\$ 71,552,191	\$ 71,403,364	
Improvement and Modernization Fund	\$ 262,742						\$ 262,742	\$ 351,589	\$ 351,589	\$ 439,068	
Judges' Compensation (45.25)	\$ 11,375,471						\$ 11,375,471	\$ 11,964,227	\$ 11,221,420	\$ 11,356,222	
Court Interpreter (45.45)	\$ 3,045,667						\$ 3,045,667	\$ 3,576,730	\$ 3,513,855	\$ 3,911,268	
Civil Coordination Reimbursement (45.55)	\$ 5,429,993						\$ 5,429,993	\$ 5,728,799	\$ 5,827,160	\$ 5,738,528	
MOU Reimbursements (45.10 and General)	\$ 923,657						\$ 923,657	\$ 923,657	\$ 1,710,139	\$ 432,802	
Other Miscellaneous											
	\$ 106,052,364	\$ 859,713					\$ 106,912,077	\$ 100,681,158	\$ 94,176,353	\$ 93,281,252	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,002,615				\$ 2,002,615	\$ 2,100,646	\$ 1,735,937	\$ 1,900,572	
Other AOC Grants			\$ 25,982				\$ 25,982	\$ 32,478	\$ 32,478	\$ 32,478	
Non-AOC Grants			\$ 574,438				\$ 574,438	\$ 841,543	\$ 689,312	\$ 762,952	
			\$ 2,603,035				\$ 2,603,035	\$ 2,974,667	\$ 2,457,726	\$ 2,696,002	
Other Financing Sources											
Interest Income	\$ 73,640	\$ 4,274					\$ 77,915	\$ 70,413	\$ 70,413	\$ 65,000	
Investment Income											
Donations	\$ 0						\$ 0	\$ 5	\$ 5	\$ 150	
Local Fees	\$ 6,026,841	\$ 407,824					\$ 6,434,666	\$ 6,077,830	\$ 6,965,250	\$ 7,959,433	
Non-Fee Revenues	\$ 964,736	\$ 232,554					\$ 1,197,290	\$ 1,131,481	\$ 1,204,696	\$ 1,222,895	
Enhanced Collections		\$ 8,071,541					\$ 8,071,541	\$ 8,336,686	\$ 7,241,485	\$ 7,998,141	
Escheatment								\$ 144,493		\$ 70,000	
Prior Year Revenue	\$ 135	\$ (1,181)					\$ (1,046)	\$ 5,000	\$ (107,007)		
County Program - Restricted	\$ 168,326	\$ 759,273					\$ 927,599	\$ 1,047,155	\$ 943,001	\$ 708,681	
Reimbursement Other	\$ 3,637,938	\$ 2,068,725					\$ 5,706,663	\$ 4,804,769	\$ 4,732,052	\$ 4,099,242	
Sale of Fixed Assets											
Other Miscellaneous	\$ 21,090						\$ 21,090	\$ 18,149	\$ 16,318	\$ 27,599	
	\$ 10,892,707	\$ 11,543,011					\$ 22,435,717	\$ 21,635,981	\$ 21,066,213	\$ 22,151,141	
Total Revenues	\$ 116,945,070	\$ 12,402,724	\$ 2,603,035				\$ 131,950,830	\$ 125,291,806	\$ 117,700,292	\$ 118,128,395	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 65,979,901	\$ 3,680,673	\$ 1,139,452				\$ 70,800,027	\$ 68,337,981	\$ 70,856,841	\$ 72,623,891	
Temp Help	\$ 95,335		\$ 42				\$ 95,377		\$ 156,376	\$ 65,016	
Overtime	\$ 68,099	\$ 16,059					\$ 84,158	\$ 42,204	\$ 47,654	\$ 56,097	
Staff Benefits	\$ 25,947,889	\$ 2,003,019	\$ 487,079				\$ 28,437,986	\$ 31,905,071	\$ 28,315,138	\$ 30,390,248	
	\$ 92,091,224	\$ 5,699,751	\$ 1,626,573				\$ 99,417,548	\$ 100,285,256	\$ 99,376,010	\$ 103,135,252	
Operating Expenses and Equipment											
General Expense	\$ 6,189,095	\$ 80,684	\$ 22,223				\$ 6,292,002	\$ 5,026,092	\$ 4,813,144	\$ 5,411,431	
Printing	\$ 238,857	\$ 126,212					\$ 365,069	\$ 448,650	\$ 404,310	\$ 674,050	
Telecommunications	\$ 883,132	\$ 79,812	\$ 11,993				\$ 974,938	\$ 1,150,354	\$ 866,952	\$ 1,409,972	
Postage	\$ 721,527	\$ 395,599	\$ 90				\$ 1,117,217	\$ 1,173,460	\$ 1,171,810	\$ 880,600	

For the month ended June											
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)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
Insurance	\$ 53,046	\$ 3,401					\$ 56,447	\$ 50,350	\$ 61,769	\$ 50,800	
In-State Travel	\$ 102,560	\$ 5,445	\$ 17,856				\$ 125,861	\$ 181,876	\$ 157,849	\$ 204,568	
Out-of-State Travel	\$ 3,583	\$ 1,047	\$ 26,781				\$ 31,411	\$ 29,171	\$ 13,497	\$ 27,410	
Training	\$ 38,270	\$ 10,503	\$ 20,931				\$ 69,704	\$ 101,008	\$ 53,857	\$ 108,950	
Security Services	\$ 1,618,603	\$ 164,931	\$ 200,005				\$ 1,983,538	\$ 2,173,684	\$ 2,036,292	\$ 1,998,784	
Facility Operations	\$ 1,251,362	\$ 1,636,952	\$ 21,683				\$ 2,909,997	\$ 2,790,822	\$ 2,812,762	\$ 3,269,792	
Utilities											
Contracted Services	\$ 6,797,363	\$ 2,260,826	\$ 524,921				\$ 9,583,110	\$ 9,296,690	\$ 8,475,439	\$ 10,683,581	
Consulting and Professional Services	\$ 116,055	\$ 138,781	\$ 616				\$ 255,452	\$ 169,400	\$ 192,955	\$ 184,850	
Information Technology	\$ 2,039,983	\$ 246,350	\$ 470				\$ 2,286,803	\$ 4,611,096	\$ 3,683,748	\$ 4,639,506	
Major Equipment	\$ 2,688,081	\$ 8,757					\$ 2,696,838	\$ 737,139	\$ 232,292	\$ 969,127	
Other Items of Expense	\$ 49,655	\$ 31,858					\$ 81,512	\$ 88,500	\$ 63,832	\$ 108,500	
	\$ 22,791,171	\$ 5,191,158	\$ 847,570				\$ 28,829,899	\$ 28,028,292	\$ 25,040,507	\$ 30,621,921	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,025,233						\$ 1,025,233	\$ 1,445,689	\$ 1,192,364	\$ 1,495,000	
Judgements, Settlements and Claims	\$ 2,955						\$ 2,955	\$ 5,000		\$ 5,000	
Debt Service											
Other	\$ 1,520,369						\$ 1,520,369	\$ 500	\$ 0	\$ 1,000	
Capital Costs											
Internal Cost Recovery	\$ (1,483,929)	\$ 1,161,364	\$ 322,565				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (4,049)	\$ 4,049					\$ 0		\$ 197,728		
	\$ 1,060,580	\$ 1,165,413	\$ 322,565				\$ 2,548,558	\$ 1,451,189	\$ 1,390,092	\$ 1,501,000	
Total Expenditures	\$ 115,942,975	\$ 12,056,322	\$ 2,796,708				\$ 130,796,004	\$ 129,764,737	\$ 125,806,609	\$ 135,258,173	
Excess (Deficit) of Revenues Over Expenditures	\$ 1,002,096	\$ 346,403	\$ (193,673)				\$ 1,154,826	\$ (4,472,931)	\$ (8,106,317)	\$ (17,129,778)	
Operating Transfers In (Out)	\$ (461,332)	\$ 267,659	\$ 193,673				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 7,312,818	\$ 1,710,643	\$ 0				\$ 9,023,461	\$ 9,023,461	\$ 17,129,778	\$ 17,129,778	
Ending Balance (Deficit)	\$ 7,853,582	\$ 2,324,705	\$ 0				\$ 10,178,286	\$ 4,550,530	\$ 9,023,461	\$ 0	

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