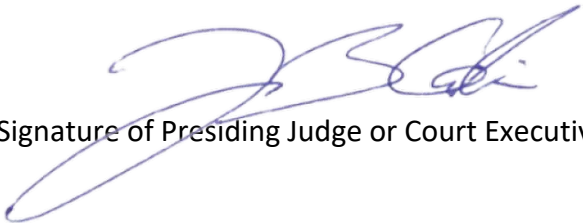


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

Date

Court

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

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 September
 Fiscal Year 2023/24

2022/23

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (12,778,593)	\$ 22,885,721	\$ (1,113,276)			\$ 0	\$ 332,138	\$ 9,325,991	\$ 3,272,138
Payroll	\$ (11,261,762)						\$ 0	\$ (11,261,762)	\$ (3,116,869)
Jury									
Revolving	\$ 12,500							\$ 12,500	\$ 12,500
Other									
Distribution							\$ 1,007,989	\$ 1,007,989	\$ 277,338
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,374,077)	\$ (1,374,077)	\$ (1,176,790)
Credit Card									
Cash on Hand	\$ 20,440							\$ 20,440	\$ 21,188
Cash with County									
Cash Outside of the JCC							\$ 19,710	\$ 19,710	\$ 37,204
Cash Equivalents	\$ 70,052,026						\$ 24,602,143	\$ 94,654,169	\$ 85,059,192
Total Cash and Cash Equivalents	\$ 46,044,611	\$ 22,885,721	\$ (1,113,276)			\$ 0	\$ 24,587,903	\$ 92,404,960	\$ 84,385,902
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 452	\$ 0						\$ 452	\$ 41,626
Dishonored Checks									
Due From Employee	\$ 747		\$ 0					\$ 747	\$ 3,180
Civil Jury Fees									
Trust							\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 1,989	\$ 0						\$ 1,989	\$ 18,238
Due From Other Courts									
Due From State	\$ 1,581,115	\$ 0	\$ 912,910					\$ 2,494,026	\$ 2,173,912
Trust Due To/From							\$ 647,496	\$ 647,496	\$ 572,637
Distribution Due To/From							\$ 73,694	\$ 73,694	\$ 106,594
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 40,175	\$ 0						\$ 40,175	\$ 21,768
Total Receivables	\$ 1,624,479	\$ 0	\$ 912,910				\$ 721,190	\$ 3,258,579	\$ 2,937,955
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 47,669,090	\$ 22,885,721	\$ (200,365)			\$ 0	\$ 25,309,093	\$ 95,663,539	\$ 87,323,857
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,393,733	\$ 19,363	\$ 0				\$ 19,194	\$ 1,432,290	\$ 1,355,551
Due to Other Funds	\$ 1,986	\$ 42,006	\$ 0				\$ 717,373	\$ 761,365	\$ 700,999
Due to Other Courts									
Due to State	\$ 3,614	\$ 0	\$ 0					\$ 3,614	\$ 1,738,592
TC145 Liability							\$ 2,881,895	\$ 2,881,895	\$ 2,684,733
Due to Other Governments	\$ 1,702	\$ 0	\$ 0					\$ 1,702	\$ 30,333
AB145 Due to Other Government Agency							\$ 6,890,056	\$ 6,890,056	\$ 6,674,025
Due to Other Public Agencies									
Sales and Use Tax	\$ 170	\$ 0						\$ 170	\$ 193
Interest							\$ 102,413	\$ 102,413	\$ 44,651
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,401,205	\$ 61,370	\$ 0				\$ 10,610,932	\$ 12,073,507	\$ 13,229,076
Civil							\$ 6,214,952	\$ 6,214,952	\$ 5,690,951
Criminal							\$ 5,674,877	\$ 5,674,877	\$ 6,400,713
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 19,710	\$ 19,710	\$ 37,204
Trust Interest Payable							\$ 1,666,633	\$ 1,666,633	\$ 1,371,358
Miscellaneous Trust									
Total Trust Deposits							\$ 13,576,171	\$ 13,576,171	\$ 13,500,226
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (1,358)							\$ (1,358)	\$ (1,410,871)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 992							\$ 992	\$ 338
Payroll Clearing	\$ (127)	\$ 0	\$ 0					\$ (127)	\$ (5,083)
Total Payroll Liabilities	\$ (492)	\$ 0	\$ 0					\$ (492)	\$ (1,415,616)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 72,281	\$ 315					\$ 1,056,253	\$ 1,128,849	\$ 1,435,657
Jury Fees - Non-Interest							\$ 65,283	\$ 65,283	\$ 48,633
Fees - Partial Payment & Overpayment							\$ 454	\$ 454	\$ 949
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 72,281	\$ 315	\$ 0				\$ 1,121,990	\$ 1,194,586	\$ 1,485,239
Total Liabilities	\$ 1,472,994	\$ 61,685	\$ 0				\$ 25,309,093	\$ 26,843,771	\$ 26,798,925
Total Fund Balance	\$ 46,196,096	\$ 22,824,036	\$ (200,365)					\$ 68,819,767	\$ 60,524,932
Total Liabilities and Fund Balance	\$ 47,669,090	\$ 22,885,721	\$ (200,365)				\$ 25,309,093	\$ 95,663,539	\$ 87,323,857

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 September											
Fiscal Year 2023/24								2022/23			
	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	\$ 68,380,212	\$ 75,079					\$ 68,455,291		\$ 60,027,808	\$ 137,507,972	
Improvement and Modernization Fund	\$ 0						\$ 0		\$ 0	\$ 305,321	
Judges' Compensation (0150019)	\$ 3,905,690						\$ 3,905,690		\$ 3,448,974	\$ 16,684,220	
Court Interpreter (0150037)	\$ 1,208,564						\$ 1,208,564		\$ 1,610,111	\$ 6,359,835	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 4,006,967						\$ 4,006,967		\$ 3,502,358	\$ 12,507,585	
Other Miscellaneous		\$ 19,076,900					\$ 19,076,900		\$ 15,728,248	\$ 16,651,904	
	\$ 77,501,432	\$ 19,151,979					\$ 96,653,411		\$ 84,317,499	\$ 190,016,837	
Grants											
AB 1058 Commissioner/Facilitator			\$ 275,079				\$ 275,079		\$ 67,719	\$ 1,859,128	
Other Judicial Council Grants			\$ 660				\$ 660		\$ 694	\$ 22,808	
Non-Judicial Council Grants			\$ 2,400				\$ 2,400				
			\$ 278,139				\$ 278,139		\$ 68,413	\$ 1,881,936	
Other Financing Sources											
Interest Income	\$ 614,795	\$ 168,149					\$ 782,944		\$ 195,464	\$ 538,175	
Investment Income											
Donations											
Local Fees	\$ 712,814	\$ 144,116					\$ 856,930		\$ 646,440	\$ 3,271,444	
Non-Fee Revenues										\$ 75,000	
Enhanced Collections		\$ 1,430,007					\$ 1,430,007		\$ 1,440,364	\$ 11,444,989	
Escheatment										\$ 276,800	
Prior Year Revenue	\$ 83,524	\$ 67,022					\$ 150,545		\$ 4,407	\$ 4,407	
County Program - Restricted		\$ 20,182					\$ 20,182		\$ 22,999	\$ 636,282	
Reimbursement Other	\$ 254,628	\$ (39,869)					\$ 214,759		\$ 338,415	\$ 4,931,544	
Sale of Fixed Assets	\$ 0						\$ 0				
Other Miscellaneous	\$ 6,042						\$ 6,042		\$ 17,852	\$ 79,365	
	\$ 1,671,802	\$ 1,789,607					\$ 3,461,408		\$ 2,665,941	\$ 21,258,006	
Total Revenues	\$ 79,173,234	\$ 20,941,586	\$ 278,139				\$ 100,392,959		\$ 87,051,852	\$ 213,156,779	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 23,289,926	\$ 1,319,784	\$ 218,950				\$ 24,828,660		\$ 22,976,072	\$ 98,496,153	
Temp Help	\$ 0						\$ 0				
Overtime	\$ 9,479	\$ 5,705	\$ 447				\$ 15,632		\$ 16,609	\$ 108,502	
Staff Benefits	\$ 12,900,793	\$ 858,953	\$ 163,868				\$ 13,923,614		\$ 12,660,210	\$ 56,161,616	
	\$ 36,200,199	\$ 2,184,442	\$ 383,266				\$ 38,767,906		\$ 35,652,891	\$ 154,766,271	
Operating Expenses and Equipment											
General Expense	\$ 1,154,740	\$ 8,267	\$ 317				\$ 1,163,324		\$ 394,806	\$ 14,302,507	
Printing	\$ 10,055	\$ 8,930					\$ 18,985		\$ 49,986	\$ 218,017	
Telecommunications	\$ 84,359	\$ 7,694					\$ 92,053		\$ 96,532	\$ 519,050	
Postage	\$ 74,468	\$ 28,955					\$ 103,422		\$ 197,521	\$ 1,152,325	
Insurance	\$ 27,267	\$ 73					\$ 27,340		\$ 33,701	\$ 125,316	
In-State Travel	\$ 26,498	\$ 1,857	\$ 124				\$ 28,480		\$ 22,447	\$ 126,329	
Out-of-State Travel	\$ 193						\$ 193			\$ 12,504	
Training	\$ 3,003	\$ 1,275	\$ 4,925				\$ 9,203		\$ 17,467	\$ 105,765	
Security Services	\$ 481,078	\$ 90	\$ 49,343				\$ 530,512		\$ 425,767	\$ 2,581,645	
Facility Operations	\$ 537,211	\$ 360,162					\$ 897,373		\$ 1,028,835	\$ 5,268,310	
Utilities											
Contracted Services	\$ 2,713,563	\$ 357,689					\$ 3,071,252		\$ 2,695,384	\$ 22,822,979	
Consulting and Professional Services	\$ 25,576	\$ 9,433					\$ 35,008		\$ 36,187	\$ 234,484	
Information Technology	\$ 2,923,471	\$ 226,493					\$ 3,149,965		\$ 2,108,268	\$ 4,196,366	
Major Equipment	\$ 391,684	\$ 94,543					\$ 486,227		\$ 10,927	\$ 1,514,377	
Other Items of Expense	\$ 297,464	\$ 911					\$ 298,375		\$ 125,551	\$ 1,381,576	
	\$ 8,750,631	\$ 1,106,370	\$ 54,709				\$ 9,911,710		\$ 7,243,380	\$ 54,561,550	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 389,240						\$ 389,240		\$ 191,106	\$ 806,500	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (273,162)	\$ 232,631	\$ 40,530				\$ 0		\$ 0	\$ 1	
Prior Year Expense Adjustment	\$ 133,663	\$ 28,410					\$ 162,073		\$ 67,286	\$ 67,288	
	\$ 249,740	\$ 261,041	\$ 40,530				\$ 551,312		\$ 258,392	\$ 873,789	
Total Expenditures	\$ 45,200,570	\$ 3,551,853	\$ 478,505				\$ 49,230,928		\$ 43,154,663	\$ 210,201,610	
Excess (Deficit) of Revenues Over Expenditures	\$ 33,972,664	\$ 17,389,732	\$ (200,365)				\$ 51,162,031		\$ 43,897,189	\$ 2,955,169	
Operating Transfers In (Out)										\$ 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)	\$ 46,196,096	\$ 22,824,036	\$ (200,365)				\$ 68,819,767	\$ 17,657,736	\$ 60,524,932	\$ 19,582,912	

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

For the month ended September

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	\$ 14,989,580	\$ 61,022			\$ 0	\$ 82,481	\$ 15,133,083		\$ 13,540,087	\$ 56,263,558
Traffic & Other Infractions	\$ 1,765,136	\$ 135,084					\$ 1,900,219		\$ 1,630,735	\$ 9,749,490
Other Criminal Cases	\$ 2,965,332	\$ 254,547				\$ 30,665	\$ 3,250,543		\$ 2,899,909	\$ 26,829,762
Civil	\$ 3,251,920	\$ 38,348				\$ 380	\$ 3,290,647		\$ 3,183,542	\$ 20,903,921
Family & Children Services	\$ 4,041,598	\$ 16,842			\$ 0	\$ 402	\$ 4,058,842		\$ 3,679,818	\$ 20,348,736
Probate, Guardianship & Mental Health Services	\$ 1,798,471	\$ 47,532				\$ 381	\$ 1,846,383		\$ 1,711,111	\$ 8,492,865
Juvenile Dependency Services	\$ 413,491	\$ 1,785,444					\$ 2,198,935		\$ 1,958,629	\$ 11,369,800
Juvenile Delinquency Services	\$ 310,798	\$ 1,518					\$ 312,316		\$ 311,895	\$ 1,491,849
Other Court Operations										
Court Interpreters	\$ 1,334,823	\$ 490,656					\$ 1,825,479		\$ 1,723,333	\$ 6,980,692
Jury Services	\$ 394,759	\$ 49,997	\$ 389,240		\$ 0		\$ 833,995		\$ 699,177	\$ 3,093,829
Security		\$ 798,784					\$ 798,784		\$ 435,790	\$ 3,070,756
Trial Court Operations Program	\$ 31,265,906	\$ 3,679,772	\$ 389,240		\$ 0	\$ 114,310	\$ 35,449,227		\$ 31,774,029	\$ 168,595,258
Enhanced Collections	\$ 1,807,395	\$ 623,217			\$ 231,515		\$ 2,662,128		\$ 2,565,310	\$ 12,094,163
Other Non-Court Operations	\$ 2,766						\$ 2,766		\$ 365	
Non-Court Operations Program	\$ 1,810,161	\$ 623,217			\$ 231,515		\$ 2,664,894		\$ 2,565,675	\$ 12,094,163
Executive Office	\$ 504,990	\$ 1,864			\$ (231,515)		\$ 275,339		\$ 256,504	\$ 663,811
Fiscal Services	\$ 685,201	\$ 340,574					\$ 1,025,775		\$ 864,080	\$ 5,695,284
Human Resources	\$ 2,151,843	\$ 76,328				\$ 26,953	\$ 2,255,124		\$ 2,211,820	\$ (12,547,929)
Business & Facilities Services	\$ 1,092,740	\$ 1,754,255				\$ 20,810	\$ 2,867,805		\$ 2,362,575	\$ 22,394,283
Information Technology	\$ 1,257,065	\$ 3,435,699					\$ 4,692,764		\$ 3,119,981	\$ 13,306,740
Court Administration Program	\$ 5,691,839	\$ 5,608,721			\$ (231,515)	\$ 47,763	\$ 11,116,808		\$ 8,814,959	\$ 29,512,189
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 38,767,906	\$ 9,911,710	\$ 389,240		\$ 0	\$ 162,073	\$ 49,230,928		\$ 43,154,663	\$ 210,201,610