

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 J.
Signature of Presiding Judge or Court Executive

12/4/14
Date

Riverside
Court

FY 14/15 Q1
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filed Court Employee Positions (FTEs)

Riverside
 Court

FY 14-15, Q1

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)		1,043			

¹ 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 14-15, Q1

Fiscal Year and Ending Quarter

FOOTNOTES

1	None
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Superior Court of California, County of Riverside
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended September
 Fiscal Year 2014/15

2013/14

	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	\$ (463,137)	\$ 1,193,502	\$ (673,722)				\$ 20,051,444	\$ 20,108,087	\$ 18,840,980
Payroll	\$ (4,925)						\$ 0	\$ (4,925)	\$ (12,934)
Jury									
Revolving	\$ 12,500		\$ 0					\$ 12,500	\$ 12,500
Other									
Distribution							\$ 46,764	\$ 46,764	\$ 254,787
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (782,276)	\$ (782,276)	\$ 412,770
Credit Card									
Cash on Hand	\$ 17,784						\$ 0	\$ 17,784	\$ 17,620
Cash with County									
Cash Outside of the AOC							\$ 2,173,057	\$ 2,173,057	\$ 4,553,748
Total Cash	\$ (437,778)	\$ 1,193,502	\$ (673,722)				\$ 21,488,990	\$ 21,570,992	\$ 24,079,472
Short Term Investment	\$ 28,176,492						\$ 10,208,434	\$ 38,384,926	\$ 33,930,105
Investment in Financial Institution									
Total Investments	\$ 28,176,492						\$ 10,208,434	\$ 38,384,926	\$ 33,930,105
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 556,469	\$ 14,475	\$ 449,904					\$ 1,020,848	\$ 1,604,436
Dishonored Checks									
Due From Employee	\$ 14,110	\$ 0	\$ 0					\$ 14,110	\$ 21,912
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 33,319						\$ 0	\$ 33,319	\$ 0
Due From Other Governments	\$ 14,904	\$ 0	\$ 0					\$ 14,904	\$ 2,787
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 1	\$ 0	\$ 0					\$ 1	\$ 1
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From									
General Due To/From	\$ 14,275	\$ 0						\$ 14,275	\$ 7,840
Total Receivables	\$ 633,078	\$ 14,475	\$ 449,904				\$ 0	\$ 1,097,457	\$ 1,636,975
Prepaid Expenses - General	\$ 1,212,199	\$ 0						\$ 1,212,199	\$ 1,481
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 1,212,199	\$ 0						\$ 1,212,199	\$ 1,481
Other Assets									
Total Other Assets									
Total Assets	\$ 29,583,990	\$ 1,207,978	\$ (223,819)				\$ 31,697,424	\$ 62,265,573	\$ 59,648,033
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,607,839	\$ 31,707	\$ 34				\$ 1,355	\$ 1,640,936	\$ 1,649,283
Due to Other Funds	\$ 33,319	\$ 0	\$ 0				\$ 50,891	\$ 84,209	\$ 1,247,710
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 150,429
TC145 Liability							\$ 3,387,245	\$ 3,387,245	\$ 4,286,578
Due to Other Governments	\$ 0	\$ 39,291	\$ 0					\$ 39,291	\$ 39,291
AB145 Due to Other Government Agency							\$ 7,015,475	\$ 7,015,475	\$ 6,801,795
Due to Other Public Agencies									
Sales and Use Tax	\$ 10,399	\$ 610	\$ 67					\$ 11,076	\$ 528
Interest							\$ 2,020	\$ 2,020	\$ 2,380
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
Total Accounts Payable and Accrued Liab.	\$ 1,651,557	\$ 71,608	\$ 101				\$ 10,456,986	\$ 12,180,252	\$ 14,177,995
Civil							\$ 10,839,345	\$ 10,839,345	\$ 11,585,206
Criminal	\$ 0						\$ 3,141,202	\$ 3,141,202	\$ 4,457,888
Unreconciled - Civil and Criminal							\$ 720,005	\$ 720,005	\$ 720,335
Trust Held Outside of the AOC							\$ 2,173,057	\$ 2,173,057	\$ 4,553,748
Trust Interest Payable							\$ 1,711,074	\$ 1,711,074	\$ 1,705,512
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 18,584,683	\$ 18,584,683	\$ 23,022,689
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (744,943)							\$ (744,943)	\$ (724,465)
Deferred Compensation Payable	\$ (10,328)							\$ (10,328)	\$ (10,328)
Deductions Payable	\$ 237,618	\$ 0						\$ 237,618	\$ 246,341
Payroll Clearing	\$ (1,415)							\$ (1,415)	\$ (1,296)
Total Payroll Liabilities	\$ (519,067)	\$ 0	\$ 0					\$ (519,067)	\$ (489,748)
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 107,257	\$ 30					\$ 2,611,613	\$ 2,718,900	\$ 1,314,794
Jury Fees - Non-Interest							\$ 44,142	\$ 44,142	\$ 94,692
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 107,257	\$ 30					\$ 2,655,755	\$ 2,763,042	\$ 1,409,487
Total Liabilities	\$ 1,239,747	\$ 71,638	\$ 101				\$ 31,697,424	\$ 33,008,910	\$ 38,120,423
Total Fund Balance	\$ 28,344,243	\$ 1,136,340	\$ (223,920)					\$ 29,256,663	\$ 21,527,610
Total Liabilities and Fund Balance	\$ 29,583,990	\$ 1,207,978	\$ (223,819)				\$ 31,697,424	\$ 62,265,573	\$ 59,648,033

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

For the month ended September										
Fiscal Year 2014/15									2013/14	
	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	\$ 8,714,411	\$ 88,452					\$ 8,802,864	\$ 42,763,235	\$ 8,943,060	\$ 42,520,536
Traffic & Other Infractions	\$ 847,595	\$ 127,795					\$ 975,389	\$ 4,534,160	\$ 1,037,632	\$ 5,385,900
Other Criminal Cases	\$ 2,666,875	\$ 544,474					\$ 3,211,349	\$ 14,011,710	\$ 2,874,483	\$ 13,207,681
Civil	\$ 1,558,750	\$ 21,935					\$ 1,580,685	\$ 8,050,209	\$ 1,616,010	\$ 7,574,910
Family & Children Services	\$ 2,194,886	\$ 45,259			\$ 0		\$ 2,240,146	\$ 10,776,040	\$ 2,236,986	\$ 10,874,490
Probate, Guardianship & Mental Health Services	\$ 472,645	\$ 11,000					\$ 483,645	\$ 2,008,860	\$ 542,382	\$ 2,996,067
Juvenile Dependency Services	\$ 374,181	\$ 841,704					\$ 1,215,885	\$ 7,029,429	\$ 963,375	\$ 6,224,176
Juvenile Delinquency Services	\$ 32,931	\$ 9,189			\$ 6,645		\$ 48,765	\$ (13,584)	\$ 55,995	
Other Court Operations										
Court Interpreters	\$ 673,103	\$ 89,610					\$ 762,714	\$ 4,092,375	\$ 779,514	\$ 4,018,623
Jury Services	\$ 218,369	\$ 196,325	\$ 228,773				\$ 643,467	\$ 2,495,824	\$ 636,068	\$ 2,944,720
Security		\$ 283,434					\$ 283,434	\$ 2,931,271	\$ 318,328	\$ 2,314,096
Trial Court Operations Program	\$ 17,753,746	\$ 2,259,178	\$ 228,773		\$ 6,645		\$ 20,248,342	\$ 98,679,529	\$ 20,003,832	\$ 98,061,199
Enhanced Collections	\$ 1,043,327	\$ 541,612			\$ (6,645)		\$ 1,578,294	\$ 8,044,061	\$ 1,461,577	\$ 7,509,822
Other Non-Court Operations	\$ 8,360	\$ (2,787)			\$ 0		\$ 5,572	\$ 76,248	\$ 9,488	\$ 78,870
Non-Court Operations Program	\$ 1,051,687	\$ 538,825			\$ (6,645)		\$ 1,583,866	\$ 8,120,309	\$ 1,471,065	\$ 7,588,692
Executive Office	\$ 472,332	\$ 7,638					\$ 479,970	\$ 951,392	\$ 503,138	\$ (1,448,018)
Fiscal Services	\$ 148,604	\$ 492,550					\$ 641,155	\$ 3,594,996	\$ 712,029	\$ 3,440,193
Human Resources	\$ 793,433	\$ 47,718	\$ 0				\$ 841,151	\$ 5,260,038	\$ 894,070	\$ 5,141,204
Business & Facilities Services	\$ 594,879	\$ 655,422					\$ 1,250,302	\$ 24,314,927	\$ 715,807	\$ 7,363,715
Information Technology	\$ 695,723	\$ 667,484					\$ 1,363,207	\$ 3,899,759	\$ 1,150,583	\$ 9,617,752
Court Administration Program	\$ 2,704,971	\$ 1,870,813	\$ 0				\$ 4,575,784	\$ 38,021,112	\$ 3,975,627	\$ 24,114,846
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 21,510,404	\$ 4,668,816	\$ 228,773		\$ 0		\$ 26,407,993	\$ 144,820,950	\$ 25,450,524	\$ 129,764,737

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 2014/15										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	\$ 38,092,906	\$ 71,347					\$ 38,164,252	\$ 90,196,284	\$ 29,570,669	\$ 78,136,156	
Improvement and Modernization Fund								\$ 262,742		\$ 351,589	
Judges' Compensation (45.25)	\$ 2,597,578						\$ 2,597,578	\$ 11,984,756	\$ 2,530,141	\$ 11,964,227	
Court Interpreter (45.45)	\$ 777,070						\$ 777,070	\$ 3,842,132	\$ 723,578	\$ 3,576,730	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 586,556						\$ 586,556	\$ 5,841,177	\$ 524,076	\$ 5,728,799	
Other Miscellaneous								\$ 923,657		\$ 923,657	
	\$ 42,054,110	\$ 71,347					\$ 42,125,457	\$ 113,050,748	\$ 33,348,465	\$ 100,681,158	
Grants											
AB 1058 Commissioner/Facilitator			\$ 281,318				\$ 281,318	\$ 2,100,645	\$ 145,533	\$ 2,100,646	
Other AOC Grants			\$ 15,570				\$ 15,570	\$ 46,892	\$ 0	\$ 32,478	
Non-AOC Grants			\$ 60,520				\$ 60,520	\$ 634,935	\$ 12,205	\$ 841,543	
			\$ 357,408				\$ 357,408	\$ 2,782,472	\$ 157,737	\$ 2,974,667	
Other Financing Sources											
Interest Income	\$ 5,881	\$ 10					\$ 5,890	\$ 74,164	\$ 4,837	\$ 70,413	
Investment Income											
Donations									\$ 3	\$ 5	
Local Fees	\$ 1,015,796	\$ 62,613					\$ 1,078,409	\$ 6,389,195	\$ 1,214,965	\$ 6,077,830	
Non-Fee Revenues	\$ 686,259	\$ 0					\$ 686,259	\$ 906,053	\$ 964,736	\$ 1,131,481	
Enhanced Collections		\$ 932,320					\$ 932,320	\$ 8,562,982	\$ 992,247	\$ 8,336,686	
Escheatment								\$ 400,000		\$ 144,493	
Prior Year Revenue			\$ 0				\$ 0		\$ 29,156	\$ 5,000	
County Program - Restricted	\$ 28,550	\$ 150,787					\$ 179,337	\$ 1,016,019	\$ 169,998	\$ 1,047,155	
Reimbursement Other	\$ 456,534	\$ (336,291)					\$ 120,243	\$ 5,405,321	\$ 1,069,262	\$ 4,804,769	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,045						\$ 1,045	\$ 17,797	\$ 3,270	\$ 18,149	
	\$ 2,194,065	\$ 809,440	\$ 0				\$ 3,003,504	\$ 22,771,531	\$ 4,448,472	\$ 21,635,981	
Total Revenues	\$ 44,248,175	\$ 880,786	\$ 357,408				\$ 45,486,369	\$ 138,604,751	\$ 37,954,674	\$ 125,291,806	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 14,319,661	\$ 780,711	\$ 256,328				\$ 15,356,699	\$ 73,647,710	\$ 15,537,034	\$ 68,337,981	
Temp Help	\$ 36,686						\$ 36,686		\$ 14,447		
Overtime	\$ 20,746	\$ 1,176					\$ 21,922	\$ 84,158	\$ 12,400	\$ 42,204	
Staff Benefits	\$ 5,589,447	\$ 390,902	\$ 114,748				\$ 6,095,096	\$ 30,103,722	\$ 6,330,226	\$ 31,905,071	
	\$ 19,966,540	\$ 1,172,788	\$ 371,076				\$ 21,510,404	\$ 103,835,590	\$ 21,894,107	\$ 100,285,256	
Operating Expenses and Equipment											
General Expense	\$ 1,037,152	\$ 17,467	\$ 3,553				\$ 1,058,173	\$ 8,306,790	\$ 719,895	\$ 5,026,092	
Printing	\$ 15,587	\$ 25,011					\$ 40,598	\$ 357,485	\$ 57,413	\$ 448,650	
Telecommunications	\$ 139,155	\$ 5,998	\$ 0				\$ 145,153	\$ 1,178,648	\$ 86,099	\$ 1,150,354	
Postage	\$ 181,747	\$ 77,476	\$ 61				\$ 259,284	\$ 1,048,626	\$ 231,428	\$ 1,173,460	
Insurance								\$ 58,000		\$ 50,350	
In-State Travel	\$ 15,374	\$ 68	\$ 2,732				\$ 18,173	\$ 160,784	\$ 18,058	\$ 181,876	
Out-of-State Travel	\$ 0	\$ 48	\$ 797				\$ 845	\$ 37,735	\$ 7,682	\$ 29,171	
Training	\$ 6,435	\$ 1,124	\$ 10,807				\$ 18,365	\$ 137,370	\$ 7,581	\$ 101,008	
Security Services	\$ 164,704	\$ 871	\$ 20,641				\$ 186,215	\$ 2,247,210	\$ 335,360	\$ 2,173,684	
Facility Operations	\$ 327,292	\$ 179,505	\$ 1,623				\$ 508,421	\$ 5,521,795	\$ 142,703	\$ 2,790,822	
Utilities											
Contracted Services	\$ 1,076,066	\$ 290,398	\$ 97,786				\$ 1,464,249	\$ 12,231,236	\$ 1,185,467	\$ 9,296,690	
Consulting and Professional Services	\$ 7,665	\$ 17,100					\$ 24,765	\$ 266,000	\$ 64,990	\$ 169,400	
Information Technology	\$ 589,475	\$ 142,014					\$ 731,489	\$ 4,782,736	\$ 436,138	\$ 4,611,096	
Major Equipment	\$ 199,045						\$ 199,045	\$ 3,351,344	\$ 16,136	\$ 737,139	
Other Items of Expense	\$ 9,880	\$ 4,161					\$ 14,041	\$ 119,600	\$ 9,011	\$ 88,500	
	\$ 3,769,577	\$ 761,240	\$ 137,999				\$ 4,668,816	\$ 39,805,360	\$ 3,317,962	\$ 28,028,292	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 228,773						\$ 228,773	\$ 1,175,000	\$ 238,455	\$ 1,445,689	
Judgements, Settlements and Claims								\$ 5,000		\$ 5,000	
Debt Service											
Other	\$ 0						\$ 0		\$ 0	\$ 500	
Capital Costs											
Internal Cost Recovery	\$ (207,375)	\$ 135,123	\$ 72,252				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment									\$ 0		
	\$ 21,398	\$ 135,123	\$ 72,252				\$ 228,773	\$ 1,180,000	\$ 238,455	\$ 1,451,189	
Total Expenditures	\$ 23,757,514	\$ 2,069,151	\$ 581,328				\$ 26,407,993	\$ 144,820,950	\$ 25,450,524	\$ 129,764,737	
Excess (Deficit) of Revenues Over Expenditures	\$ 20,490,661	\$ (1,188,365)	\$ (223,920)				\$ 19,078,376	\$ (6,216,199)	\$ 12,504,150	\$ (4,472,931)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 7,853,582	\$ 2,324,705	\$ 0				\$ 10,178,286	\$ 10,178,286	\$ 9,023,461	\$ 9,023,461	
Ending Balance (Deficit)	\$ 28,344,243	\$ 1,136,340	\$ (223,920)				\$ 29,256,663	\$ 3,962,087	\$ 21,527,610	\$ 4,550,530	