

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, Jr.
Signature of Presiding Judge or Court Executive

8/11/2015
Date

Riverside
Court

FY 14/15 Q4
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Riverside

Court

FY 14-15, Q4

Fiscal Year and Ending Quarter

FOOTNOTES

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

Riverside

Court

FY 14-15, 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)		1,043	1,076	1,086.99	1,105.45

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
Balance Sheet
(Unaudited)

For the month ended June									
Fiscal Year 2014/15									2013/14
	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						
ASSETS									
Operations	\$ (3,253,258)	\$ 3,032,400	\$ 191				\$ 879,034	\$ 658,367	\$ 19,511,797
Payroll	\$ (3,067)						\$ 0	\$ (3,067)	\$ (5,704)
Jury									
Revolving	\$ 12,500		\$ 0					\$ 12,500	\$ 9,579
Other									
Distribution							\$ 1,853,566	\$ 1,853,566	\$ (36,749)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust	\$ 0						\$ (850,363)	\$ (850,363)	\$ (1,046,875)
Credit Card									
Cash on Hand	\$ 19,685		\$ 0				\$ 0	\$ 19,685	\$ 17,659
Cash with County									
Cash Outside of the AOC							\$ 54,193	\$ 54,193	\$ 2,173,057
Total Cash	\$ (3,224,141)	\$ 3,032,400	\$ 191				\$ 1,936,430	\$ 1,744,881	\$ 20,622,765
Short Term Investment	\$ 13,560,816						\$ 35,385,056	\$ 48,945,872	\$ 23,366,992
Investment in Financial Institution									
Total Investments	\$ 13,560,816						\$ 35,385,056	\$ 48,945,872	\$ 23,366,992
Accrued Revenue	\$ 16,405	\$ 1,809	\$ (34,822)				\$ 0	\$ (16,608)	\$ 13,886
Accounts Receivable - General	\$ 549,832	\$ 192,287	\$ 436,041					\$ 1,178,160	\$ 1,659,403
Dishonored Checks									
Due From Employee	\$ 10,074	\$ 0	\$ 0					\$ 10,074	\$ 16,578
Civil Jury Fees									
Trust							\$ (29,073)	\$ (29,073)	
Due From Other Funds	\$ 1,370,299						\$ 0	\$ 1,370,299	\$ 1,281,427
Due From Other Governments	\$ 535,592	\$ 25,038	\$ (4,368)					\$ 556,262	\$ 16,006
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 3,937,642	\$ 299,864	\$ 145,634					\$ 4,383,139	\$ 4,266,184
Trust Due To/From							\$ 229,332	\$ 229,332	\$ 0
Distribution Due To/From							\$ 208,443	\$ 208,443	\$ 106,966
Civil Filing Fee Due To/From									
General Due To/From	\$ 16,700	\$ 1,356,667						\$ 1,373,367	\$ 1,833,847
Total Receivables	\$ 6,436,544	\$ 1,875,664	\$ 542,484				\$ 408,702	\$ 9,263,394	\$ 9,194,298
Prepaid Expenses - General	\$ 0	\$ 0						\$ 0	\$ 1,616,265
Salary and Travel Advances									

	For the month ended June								
	Fiscal Year 2014/15								2013/14
	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							
Counties									
Total Prepaid Expenses	\$ 0	\$ 0						\$ 0	\$ 1,616,265
Other Assets									
Total Other Assets									
Total Assets	\$ 16,773,219	\$ 4,908,064	\$ 542,676				\$ 37,730,188	\$ 59,954,147	\$ 54,800,319
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 996,093	\$ 227,910	\$ 18,608					\$ 1,242,611	\$ 1,257,024
Accounts Payable - General	\$ 1,541,506	\$ 63,452	\$ 1,250				\$ 6,772	\$ 1,612,981	\$ 3,556,102
Due to Other Funds	\$ 94,802	\$ 1,025,105	\$ 427,075				\$ 1,634,458	\$ 3,181,440	\$ 3,222,240
Due to Other Courts									
Due to State	\$ 696,817	\$ 1,268	\$ 2,911					\$ 700,997	\$ 1,504,883
TC145 Liability							\$ 3,561,049	\$ 3,561,049	\$ 3,889,819
Due to Other Governments	\$ 150,130	\$ 249,572	\$ 18,903					\$ 418,605	\$ 354,600
AB145 Due to Other Government Agency							\$ 10,425,202	\$ 10,425,202	\$ 5,815,586
Due to Other Public Agencies									
Sales and Use Tax	\$ 854	\$ 973	\$ 67					\$ 1,895	\$ 7,670
Interest							\$ 147	\$ 147	\$ 52
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 105
Total Accounts Payable and Accrued Liab.	\$ 3,480,204	\$ 1,568,279	\$ 468,815				\$ 15,627,629	\$ 21,144,927	\$ 19,608,082
Civil							\$ 13,494,180	\$ 13,494,180	\$ 10,658,683
Criminal	\$ 0						\$ 3,419,499	\$ 3,419,499	\$ 3,559,542
Unreconciled - Civil and Criminal							\$ 719,595	\$ 719,595	\$ 720,005
Trust Held Outside of the AOC							\$ 54,193	\$ 54,193	\$ 2,173,057
Trust Interest Payable							\$ 1,706,201	\$ 1,706,201	\$ 1,709,846
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 19,393,669	\$ 19,393,669	\$ 18,821,133
Accrued Payroll	\$ 4,718,315	\$ 272,505	\$ 73,736					\$ 5,064,556	\$ 4,019,469
Benefits Payable	\$ (793,986)	\$ 0						\$ (793,986)	\$ (819,649)
Deferred Compensation Payable	\$ (10,303)							\$ (10,303)	\$ (10,328)
Deductions Payable	\$ 238,282	\$ 0						\$ 238,282	\$ 246,344
Payroll Clearing	\$ (11,853)							\$ (11,853)	\$ (1,296)
Total Payroll Liabilities	\$ 4,140,455	\$ 272,505	\$ 73,736					\$ 4,486,696	\$ 3,434,540
Revenue Collected in Advance	\$ 4,119,296	\$ 513,632	\$ 1					\$ 4,632,929	\$ 0
Liabilities For Deposits	\$ 144,500	\$ 2,130	\$ 124				\$ 2,682,483	\$ 2,829,237	\$ 2,722,077
Jury Fees - Non-Interest							\$ 25,193	\$ 25,193	\$ 39,132
Fees - Partial Payment & Overpayment							\$ 1,215	\$ 1,215	
Uncleared Collections	\$ (2,190)						\$ 0	\$ (2,190)	\$ (2,931)
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 4,261,606	\$ 515,762	\$ 125				\$ 2,708,891	\$ 7,486,383	\$ 2,758,278

	For the month ended June								
	Fiscal Year 2014/15							2013/14	
	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						
Total Liabilities	\$ 11,882,265	\$ 2,356,546	\$ 542,676				\$ 37,730,188	\$ 52,511,675	\$ 44,622,033
Total Fund Balance	\$ 4,890,954	\$ 2,551,518	\$ 0					\$ 7,442,472	\$ 10,178,286
Total Liabilities and Fund Balance	\$ 16,773,219	\$ 4,908,064	\$ 542,676				\$ 37,730,188	\$ 59,954,147	\$ 54,800,319

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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 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	\$ 90,250,061	\$ 824,443						\$ 91,074,504	\$ 90,196,284	\$ 85,874,547	\$ 78,136,156
Improvement and Modernization Fund	\$ 255,755							\$ 255,755	\$ 262,742	\$ 262,742	\$ 351,589
Judges' Compensation (45.25)	\$ 11,272,838							\$ 11,272,838	\$ 11,984,756	\$ 11,375,471	\$ 11,964,227
Court Interpreter (45.45)	\$ 3,757,262							\$ 3,757,282	\$ 3,842,132	\$ 3,045,667	\$ 3,576,730
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 5,517,813							\$ 5,517,813	\$ 5,841,177	\$ 5,429,993	\$ 5,728,799
Other Miscellaneous	\$ 923,657							\$ 923,657	\$ 923,657	\$ 923,657	\$ 923,657
	\$ 111,977,406	\$ 824,443						\$ 112,801,849	\$ 113,050,748	\$ 106,912,077	\$ 100,681,158
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,973,845					\$ 1,973,845	\$ 2,100,645	\$ 2,002,615	\$ 2,100,646
Other AOC Grants			\$ 12,401					\$ 12,401	\$ 46,892	\$ 25,982	\$ 32,478
Non-AOC Grants			\$ 651,474					\$ 651,474	\$ 634,935	\$ 574,438	\$ 841,543
			\$ 2,637,720					\$ 2,637,720	\$ 2,782,472	\$ 2,603,035	\$ 2,974,667
Other Financing Sources											
Interest Income	\$ 56,797	\$ 6,479						\$ 63,276	\$ 74,164	\$ 77,915	\$ 70,413
Investment Income											
Donations	\$ 267							\$ 267		\$ 0	\$ 5
Local Fees	\$ 5,437,032	\$ 403,073						\$ 5,840,104	\$ 6,389,195	\$ 6,434,666	\$ 6,077,830
Non-Fee Revenues	\$ 686,259	\$ 238,961						\$ 925,220	\$ 906,053	\$ 1,197,290	\$ 1,131,481
Enhanced Collections		\$ 8,902,635						\$ 8,902,635	\$ 8,562,982	\$ 8,071,541	\$ 8,336,686
Escheatment	\$ 328,135							\$ 328,135	\$ 400,000		\$ 144,493
Prior Year Revenue		\$ 1,704	\$ 0					\$ 1,704		\$ (1,046)	\$ 5,000
County Program - Restricted	\$ 171,300	\$ 688,517						\$ 859,817	\$ 1,016,019	\$ 927,599	\$ 1,047,155
Reimbursement Other	\$ 3,599,803	\$ 1,326,441						\$ 4,926,248	\$ 5,405,321	\$ 5,706,663	\$ 4,804,769
Sale of Fixed Assets											
Other Miscellaneous	\$ 27,803	\$ 65,875						\$ 93,677	\$ 17,797	\$ 21,090	\$ 18,149
	\$ 10,307,400	\$ 11,633,683	\$ 0					\$ 21,941,083	\$ 22,771,531	\$ 22,435,717	\$ 21,635,981
Total Revenues	\$ 122,284,806	\$ 12,458,126	\$ 2,637,720					\$ 137,380,652	\$ 138,604,751	\$ 131,950,830	\$ 125,291,806

	For the month ended June										
	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								
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 70,570,515	\$ 3,958,749	\$ 1,142,960					\$ 75,672,225	\$ 73,647,710	\$ 70,800,027	\$ 68,337,981
Temp Help	\$ 159,418		\$ 98					\$ 159,516		\$ 95,377	
Overtime	\$ 82,116	\$ 7,899						\$ 90,015	\$ 84,158	\$ 84,158	\$ 42,204
Staff Benefits	\$ 25,671,777	\$ 1,876,829	\$ 473,614					\$ 28,022,220	\$ 30,037,722	\$ 28,437,986	\$ 31,905,071
	\$ 96,483,826	\$ 5,843,478	\$ 1,616,672					\$ 103,943,976	\$ 103,835,590	\$ 99,417,548	\$ 100,285,256
Operating Expenses and Equipment											
General Expense	\$ 8,466,824	\$ 342,932	\$ 24,908					\$ 8,834,664	\$ 8,306,790	\$ 6,292,002	\$ 5,026,092
Printing	\$ 208,342	\$ 131,479						\$ 339,821	\$ 357,485	\$ 365,069	\$ 448,650
Telecommunications	\$ 810,391	\$ 57,319	\$ 10,977					\$ 878,686	\$ 1,178,648	\$ 974,938	\$ 1,150,354
Postage	\$ 720,693	\$ 390,884	\$ 197					\$ 1,111,774	\$ 1,048,626	\$ 1,117,217	\$ 1,173,460
Insurance	\$ 50,066	\$ 3,235						\$ 53,302	\$ 58,000	\$ 56,447	\$ 50,350
In-State Travel	\$ 115,248	\$ 5,929	\$ 24,946					\$ 146,122	\$ 160,784	\$ 125,861	\$ 181,876
Out-of-State Travel	\$ 975	\$ 1,442	\$ 8,704					\$ 11,122	\$ 37,735	\$ 31,411	\$ 29,171
Training	\$ 54,504	\$ 4,900	\$ 21,310					\$ 80,713	\$ 137,370	\$ 69,704	\$ 101,008
Security Services	\$ 1,738,493	\$ 142,833	\$ 223,212					\$ 2,104,539	\$ 2,247,210	\$ 1,983,538	\$ 2,173,684
Facility Operations	\$ 2,654,637	\$ 1,054,620	\$ 36,263					\$ 3,745,521	\$ 5,521,795	\$ 2,909,997	\$ 2,790,822
Utilities											
Contracted Services	\$ 6,745,471	\$ 2,360,533	\$ 589,304					\$ 9,695,309	\$ 12,231,236	\$ 9,583,110	\$ 9,296,690
Consulting and Professional Services	\$ 129,957	\$ 122,040	\$ 492					\$ 252,489	\$ 266,000	\$ 255,452	\$ 169,400
Information Technology	\$ 4,466,652	\$ 599,886	\$ 1,399					\$ 5,067,938	\$ 4,782,736	\$ 2,286,803	\$ 4,611,096
Major Equipment	\$ 1,243,142	\$ 115,944						\$ 1,359,085	\$ 3,351,344	\$ 2,696,838	\$ 737,139
Other Items of Expense	\$ 52,072	\$ 28,213						\$ 80,285	\$ 119,600	\$ 81,512	\$ 88,500
	\$ 27,457,468	\$ 5,362,189	\$ 941,713					\$ 33,761,370	\$ 39,605,360	\$ 28,829,899	\$ 28,028,292
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 946,539							\$ 946,539	\$ 1,175,000	\$ 1,025,233	\$ 1,445,689
Judgements, Settlements and Claims									\$ 5,000	\$ 2,955	\$ 5,000
Debt Service											
Other	\$ 667,246							\$ 667,246		\$ 1,520,369	\$ 500
Capital Costs											
Internal Cost Recovery	\$ (1,345,657)	\$ 1,078,887	\$ 266,770					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 797,336							\$ 797,336		\$ 0	
	\$ 1,065,463	\$ 1,078,887	\$ 266,770					\$ 2,411,120	\$ 1,180,000	\$ 2,548,558	\$ 1,451,189
Total Expenditures	\$ 125,006,758	\$ 12,284,554	\$ 2,825,155					\$ 140,116,466	\$ 144,820,950	\$ 130,796,004	\$ 129,764,737
Excess (Deficit) of Revenues Over Expenditures	\$ (2,721,951)	\$ 173,572	\$ (187,435)					\$ (2,735,815)	\$ (6,216,199)	\$ 1,154,826	\$ (4,472,931)
Operating Transfers In (Out)	\$ (240,676)	\$ 53,241	\$ 187,435					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 7,853,562	\$ 2,324,705	\$ 0					\$ 10,178,286	\$ 10,178,286	\$ 9,023,461	\$ 9,023,461
Ending Balance (Deficit)	\$ 4,890,954	\$ 2,551,518	\$ 0					\$ 7,442,472	\$ 3,562,087	\$ 10,178,286	\$ 4,550,530

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

For the month ended June										
	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	\$ 41,538,526	\$ 363,289	\$ 0				\$ 41,901,815	\$ 42,763,235	\$ 40,388,719	\$ 42,520,536
Traffic & Other Infractions	\$ 4,222,971	\$ 814,346					\$ 5,037,317	\$ 4,534,160	\$ 4,523,390	\$ 5,385,900
Other Criminal Cases	\$ 13,040,071	\$ 1,745,890					\$ 14,785,961	\$ 14,011,710	\$ 14,191,788	\$ 13,207,681
Civil	\$ 7,757,688	\$ 179,725					\$ 7,937,413	\$ 8,050,209	\$ 7,947,046	\$ 7,574,910
Family & Children Services	\$ 10,465,886	\$ 273,921			\$ 0		\$ 10,739,806	\$ 10,776,040	\$ 10,822,055	\$ 10,874,490
Probate, Guardianship & Mental Health Services	\$ 2,456,982	\$ 62,880					\$ 2,519,862	\$ 2,008,860	\$ 2,276,731	\$ 2,996,067
Juvenile Dependency Services	\$ 1,870,358	\$ 5,127,904					\$ 6,998,262	\$ 7,029,429	\$ 6,701,121	\$ 6,224,176
Juvenile Delinquency Services	\$ 131,724	\$ 33,986			\$ 26,580		\$ 192,290	\$ (13,584)	\$ 196,197	
Other Court Operations	\$ 0						\$ 0		\$ 500	
Court Interpreters	\$ 3,216,697	\$ 844,453					\$ 4,061,149	\$ 4,092,375	\$ 3,604,404	\$ 4,018,623
Jury Services	\$ 963,326	\$ 510,311	\$ 946,539				\$ 2,420,175	\$ 2,495,824	\$ 2,418,737	\$ 2,944,720
Security		\$ 2,547,680					\$ 2,547,680	\$ 2,931,271	\$ 2,513,240	\$ 2,314,096
Trial Court Operations Program	\$ 85,664,226	\$ 12,504,385	\$ 946,539		\$ 26,580		\$ 99,141,730	\$ 98,679,529	\$ 95,583,929	\$ 98,061,199
Enhanced Collections	\$ 5,096,504	\$ 3,192,748			\$ (26,580)		\$ 8,262,672	\$ 8,044,061	\$ 7,502,135	\$ 7,509,822
Other Non-Court Operations	\$ 44,621	\$ (2,390)			\$ 0		\$ 42,231	\$ 76,248	\$ 54,420	\$ 78,870
Non-Court Operations Program	\$ 5,141,125	\$ 3,190,359			\$ (26,580)		\$ 8,304,903	\$ 8,120,309	\$ 7,556,555	\$ 7,588,692
Executive Office	\$ 2,345,700	\$ 19,954				\$ 807,664	\$ 3,173,318	\$ 951,392	\$ 2,310,056	\$ (1,448,018)
Fiscal Services	\$ 731,563	\$ 2,642,493				\$ 27	\$ 3,374,082	\$ 3,594,996	\$ 3,831,632	\$ 3,440,193
Human Resources	\$ 3,797,174	\$ 460,528	\$ 667,246			\$ (10,354)	\$ 4,914,593	\$ 5,260,038	\$ 5,698,802	\$ 5,141,204
Business & Facilities Services	\$ 2,935,776	\$ 5,245,261			\$ 0		\$ 8,181,037	\$ 24,314,927	\$ 6,607,822	\$ 7,363,715
Information Technology	\$ 3,328,411	\$ 9,698,390					\$ 13,026,802	\$ 3,899,759	\$ 9,207,209	\$ 9,617,752
Court Administration Program	\$ 13,138,625	\$ 18,066,626	\$ 667,246		\$ 0	\$ 797,336	\$ 32,669,833	\$ 38,021,112	\$ 27,655,520	\$ 24,114,846
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 103,943,976	\$ 33,761,370	\$ 1,613,784		\$ 0	\$ 797,336	\$ 140,116,466	\$ 144,820,950	\$ 130,796,004	\$ 129,764,737

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Riverside

	Info Only	Info Only	Governmental Funds							
Classification	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
				Non-Grant	Grant					
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	2,551,518	-	-	-	-	-	2,551,518
Committed	3,890,954	-	3,890,954	-	-	-	-	-	-	3,890,954
Assigned	-	1,000,000	1,000,000	-	-	-	-	-	-	1,000,000
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 3,890,954	\$ 1,000,000	\$ 4,890,954	\$ 2,551,518	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,442,472