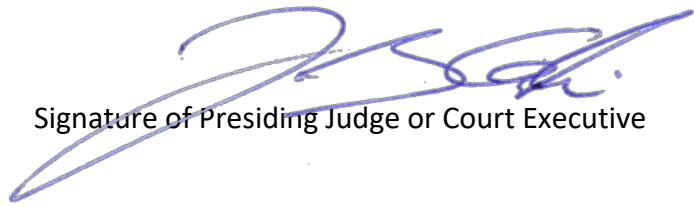


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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.

A handwritten signature in blue ink, appearing to be "J. S. [unclear]", written over the signature line.

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 Optional	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 2025/26								2024/25
	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	\$ 2,816,280	\$ 9,005,273	\$ (935,255)			\$ 0	\$ 219,098	\$ 11,105,396	\$ 4,461,071
Payroll	\$ (11,271,151)							\$ (11,271,151)	\$ (3,263,545)
Jury									
Revolving	\$ 12,500							\$ 12,500	\$ 12,500
Other									
Distribution							\$ 1,079,329	\$ 1,079,329	\$ 855,699
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (935,140)	\$ (935,140)	\$ (920,634)
Credit Card									
Cash on Hand	\$ 20,495						\$ 0	\$ 20,495	\$ 20,445
Cash with County									
Cash Outside of the JCC							\$ 10,599	\$ 10,599	\$ 4,441
Cash Held with the JCC									
Cash Equivalents	\$ 24,435,661						\$ 29,041,833	\$ 53,477,494	\$ 91,776,163
Total Cash and Cash Equivalents	\$ 16,013,784	\$ 9,005,273	\$ (935,255)			\$ 0	\$ 29,415,719	\$ 53,499,521	\$ 92,946,139
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 13,962					\$ 0	\$ 13,962	\$ 34,036
Dishonored Checks									
Due From Employee	\$ 20,998							\$ 20,998	\$ 2,764
Civil Jury Fees									
Trust							\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 151,661	\$ 1,200						\$ 152,861	\$ 6,361
Due From Other Courts									
Due From State	\$ 862,598	\$ 4,106,270	\$ 490,916					\$ 5,459,785	\$ 4,438,394
Trust Due To/From							\$ 683,846	\$ 683,846	\$ 542,572
Distribution Due To/From							\$ 218,507	\$ 218,507	\$ 70,475
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 32,078	\$ 0						\$ 32,078	\$ 40,033
Total Receivables	\$ 1,067,335	\$ 4,121,433	\$ 490,916				\$ 902,353	\$ 6,582,037	\$ 5,134,634
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 17,081,119	\$ 13,126,705	\$ (444,338)			\$ 0	\$ 30,318,072	\$ 60,081,558	\$ 98,080,773
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 3,378,291	\$ 26,956	\$ 180				\$ 72,583	\$ 3,478,011	\$ 1,635,787
Due to Other Funds	\$ 0	\$ 9,101	\$ 0				\$ 925,330	\$ 934,431	\$ 653,080
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 295,901	\$ 111,952	\$ 0					\$ 407,854	\$ 15,110,361
TC145 Liability							\$ 3,055,618	\$ 3,055,618	\$ 2,892,086
Due to Other Governments	\$ 1,686	\$ 0	\$ 0					\$ 1,686	\$ 1,023
AB145 Due to Other Government Agency							\$ 7,731,680	\$ 7,731,680	\$ 7,409,924
Due to Other Public Agencies									
Sales and Use Tax	\$ 195							\$ 195	\$ 1,035
Interest							\$ 93,292	\$ 93,292	\$ 115,844
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3,676,074	\$ 148,009	\$ 180				\$ 11,878,504	\$ 15,702,767	\$ 27,819,141
Civil							\$ 9,248,136	\$ 9,248,136	\$ 10,233,586
Criminal							\$ 5,832,457	\$ 5,832,457	\$ 5,400,601
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 10,599	\$ 10,599	\$ 4,441
Trust Interest Payable							\$ 2,486,775	\$ 2,486,775	\$ 2,171,558
Miscellaneous Trust									
Total Trust Deposits							\$ 17,577,967	\$ 17,577,967	\$ 17,810,186
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (1,658,836)							\$ (1,658,836)	\$ (1,629,125)
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (1,076)							\$ (1,076)	\$ 560
Payroll Clearing	\$ (43,293)	\$ 0	\$ 0					\$ (43,293)	\$ (40,141)
Total Payroll Liabilities	\$ (1,703,205)	\$ 0	\$ 0					\$ (1,703,205)	\$ (1,668,705)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 258,181	\$ 5,879	\$ 104				\$ 759,822	\$ 1,023,986	\$ 1,039,954
Jury Fees - Non-Interest							\$ 7,980	\$ 7,980	\$ 7,980
Fees - Partial Payment & Overpayment							\$ 93,800	\$ 93,800	\$ 793
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 258,181	\$ 5,879	\$ 104				\$ 861,601	\$ 1,125,765	\$ 1,048,726
Total Liabilities	\$ 2,231,049	\$ 153,889	\$ 284				\$ 30,318,072	\$ 32,703,294	\$ 45,009,348
Total Fund Balance	\$ 14,850,070	\$ 12,972,816	\$ (444,622)					\$ 27,378,264	\$ 53,071,425
Total Liabilities and Fund Balance	\$ 17,081,119	\$ 13,126,705	\$ (444,338)				\$ 30,318,072	\$ 60,081,558	\$ 98,080,773

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 2025/26									2024/25	
	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	\$ 48,522,578	\$ 87,585						\$ 48,610,162		\$ 66,153,702	\$ 145,689,936
Improvement and Modernization Fund	\$ (24,090)							\$ (24,090)			\$ 310,798
Judges' Compensation (0150019)	\$ 4,057,825							\$ 4,057,825		\$ 4,137,126	\$ 19,243,680
Court Interpreter (0150037)	\$ 1,528,949							\$ 1,528,949		\$ 1,361,337	\$ 7,612,013
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 2,132,048							\$ 2,132,048		\$ 2,939,153	\$ 15,974,845
Other Miscellaneous	\$ 1,627,908	\$ 4,438,192						\$ 6,066,100		\$ 4,811,581	\$ 4,161,059
	\$ 57,845,218	\$ 4,525,777						\$ 62,370,995		\$ 79,402,898	\$ 192,992,330
Grants											
AB 1058 Commissioner/Facilitator			\$ 0					\$ 0		\$ 0	\$ 2,445,527
Other Judicial Council Grants			\$ 3,979					\$ 3,979			\$ 92,021
Non-Judicial Council Grants	\$ 0		\$ 0					\$ 0			\$ 85,000
	\$ 0		\$ 3,979					\$ 3,979		\$ 0	\$ 2,622,548
Other Financing Sources											
Interest Income	\$ 199,725	\$ 2						\$ 199,727		\$ 732,181	\$ 1,985,049
Investment Income											
Donations	\$ 16							\$ 16			
Local Fees	\$ 645,791	\$ 242,170						\$ 887,960		\$ 755,962	\$ 2,945,778
Non-Fee Revenues											\$ 87,012
Enhanced Collections		\$ 1,271,843						\$ 1,271,843		\$ 1,605,712	\$ 11,831,846
Escheatment											\$ 368,117
Prior Year Revenue	\$ 14,650	\$ 152	\$ (47,400)					\$ (32,599)		\$ 162,880	
County Program - Restricted		\$ 3,516						\$ 3,516		\$ 25,090	\$ 382,636
Reimbursement Other	\$ 362,803	\$ 3,672,263						\$ 4,035,067		\$ 3,558,170	\$ 5,589,228
Sale of Fixed Assets	\$ 45,840							\$ 45,840		\$ 86,250	\$ 86,250
Other Miscellaneous	\$ 528	\$ (5,472)						\$ (4,945)		\$ (721)	\$ 38,268
	\$ 1,269,352	\$ 5,184,474	\$ (47,400)					\$ 6,406,426		\$ 6,925,523	\$ 23,314,184
Total Revenues	\$ 59,114,570	\$ 9,710,251	\$ (43,422)					\$ 68,781,399		\$ 86,328,421	\$ 218,929,062
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 22,467,968	\$ 1,469,004	\$ 248,778					\$ 24,185,750		\$ 25,084,156	\$ 110,621,945
Temp Help											
Overtime	\$ 1,543	\$ 7,824						\$ 9,367		\$ 7,673	\$ 107,364
Staff Benefits	\$ 22,505,627	\$ 1,801,355	\$ 118,716					\$ 24,425,698		\$ 14,384,511	\$ 62,374,905
	\$ 44,975,138	\$ 3,278,183	\$ 367,494					\$ 48,620,814		\$ 39,476,340	\$ 173,104,213
Operating Expenses and Equipment											
General Expense	\$ 909,390	\$ 12,590	\$ 3,979					\$ 925,959		\$ 492,533	\$ 6,733,056
Printing	\$ 50,677	\$ 4,472						\$ 55,149		\$ 20,283	\$ 342,700
Telecommunications	\$ 91,812	\$ 4,394						\$ 96,207		\$ 135,680	\$ 593,244
Postage	\$ 316,032	\$ 18,157						\$ 334,189		\$ 223,278	\$ 1,462,092
Insurance	\$ 30,343							\$ 30,343		\$ 30,081	\$ 131,981
In-State Travel	\$ 31,853	\$ 1,001	\$ 180					\$ 33,034		\$ 36,970	\$ 298,403
Out-of-State Travel	\$ 545	\$ 524						\$ 1,069		\$ (254)	\$ 16,966
Training	\$ 14,398	\$ 2,775	\$ 6,920					\$ 24,093		\$ 12,820	\$ 67,291
Security Services	\$ 272,384	\$ 450	\$ 15,629					\$ 288,463		\$ 25,383	\$ 3,672,408
Facility Operations	\$ 597,708	\$ 412,717						\$ 1,010,426		\$ 1,063,917	\$ 5,092,073
Utilities											
Contracted Services	\$ 3,028,585	\$ 135,080	\$ 7,000					\$ 3,170,665		\$ 3,293,796	\$ 19,223,535
Consulting and Professional Services	\$ 32,751	\$ 10,567						\$ 43,318		\$ 42,868	\$ 3,254,101
Information Technology	\$ 2,362,095	\$ 98,387						\$ 2,460,482		\$ 2,869,180	\$ 5,329,851
Major Equipment	\$ 16,229							\$ 16,229		\$ 0	\$ 1,184,000
Other Items of Expense	\$ 11,610							\$ 11,610		\$ 77,595	\$ 321,665
	\$ 7,766,412	\$ 701,116	\$ 33,707					\$ 8,501,236		\$ 8,324,131	\$ 47,723,368
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 212,729							\$ 212,729		\$ 341,662	\$ 1,687,650
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (240,873)	\$ 240,873						\$ 0		\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 2,918		\$ 0					\$ 2,918		\$ 24,772	\$ 41,484
	\$ (25,227)	\$ 240,873	\$ 0					\$ 215,646		\$ 366,434	\$ 1,729,134
Total Expenditures	\$ 52,716,324	\$ 4,220,172	\$ 401,201					\$ 57,337,696		\$ 48,166,906	\$ 222,556,715
Excess (Deficit) of Revenues Over Expenditures	\$ 6,398,246	\$ 5,490,078	\$ (444,622)					\$ 11,443,702		\$ 38,161,515	\$ (3,627,653)
Operating Transfers In (Out)			\$ 0					\$ 0			\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 8,451,824	\$ 7,482,738	\$ 0					\$ 15,934,562	\$ 15,934,562	\$ 14,909,911	\$ 14,909,911
Ending Balance (Deficit)	\$ 14,850,070	\$ 12,972,816	\$ (444,622)					\$ 27,378,264	\$ 15,934,562	\$ 53,071,425	\$ 11,282,258

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 18,398,650	\$ 52,690				\$ 298	\$ 18,451,638		\$ 15,474,250	\$ 69,776,961
Traffic & Other Infractions	\$ 2,485,102	\$ 154,495					\$ 2,639,596		\$ 1,862,581	\$ 8,710,280
Other Criminal Cases	\$ 3,968,597	\$ 183,436			\$ 0	\$ 335	\$ 4,152,368		\$ 3,013,372	\$ 17,056,669
Civil	\$ 4,210,352	\$ 23,046			\$ 0	\$ 675	\$ 4,234,073		\$ 3,089,505	\$ 13,850,416
Family & Children Services	\$ 5,716,996	\$ 26,877			\$ 0	\$ 50	\$ 5,743,923		\$ 4,342,719	\$ 20,484,214
Probate, Guardianship & Mental Health Services	\$ 2,155,638	\$ 13,068			\$ 0	\$ 400	\$ 2,169,106		\$ 1,903,088	\$ 8,588,405
Juvenile Dependency Services	\$ 543,191	\$ 1,983,840					\$ 2,527,031		\$ 2,386,675	\$ 14,078,855
Juvenile Delinquency Services	\$ 417,645	\$ 2,400					\$ 420,045		\$ 311,313	\$ 1,369,383
Other Court Operations										
Court Interpreters	\$ 1,688,419	\$ 645,385					\$ 2,333,804		\$ 1,880,298	\$ 8,556,283
Jury Services	\$ 563,996	\$ 337,920	\$ 212,729		\$ 0		\$ 1,114,644		\$ 898,926	\$ 4,309,858
Security		\$ 360,861					\$ 360,861		\$ 51,405	\$ 3,776,740
Trial Court Operations Program	\$ 40,148,586	\$ 3,784,017	\$ 212,729		\$ 0	\$ 1,758	\$ 44,147,089		\$ 35,214,132	\$ 170,558,064
Enhanced Collections	\$ 2,612,953	\$ 245,414			\$ 230,479		\$ 3,088,846		\$ 2,480,891	\$ 8,905,683
Other Non-Court Operations									\$ 469	\$ 331,058
Non-Court Operations Program	\$ 2,612,953	\$ 245,414			\$ 230,479		\$ 3,088,846		\$ 2,481,360	\$ 9,236,741
Executive Office	\$ 686,212	\$ 13,126			\$ (230,479)	\$ 0	\$ 468,859		\$ 332,242	\$ 2,560,370
Fiscal Services	\$ 821,874	\$ 343,856				\$ 0	\$ 1,165,729		\$ 937,844	\$ 4,456,590
Human Resources	\$ 1,235,674	\$ 117,408				\$ 1,603	\$ 1,354,685		\$ 2,394,866	\$ 8,490,344
Business & Facilities Services	\$ 1,609,156	\$ 1,465,211				\$ (443)	\$ 3,073,924		\$ 2,458,634	\$ 13,506,434
Information Technology	\$ 1,506,359	\$ 2,532,204					\$ 4,038,564		\$ 4,347,828	\$ 13,748,173
Court Administration Program	\$ 5,859,275	\$ 4,471,805			\$ (230,479)	\$ 1,160	\$ 10,101,761		\$ 10,471,413	\$ 42,761,910
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 48,620,814	\$ 8,501,236	\$ 212,729		\$ 0	\$ 2,918	\$ 57,337,696		\$ 48,166,906	\$ 222,556,715