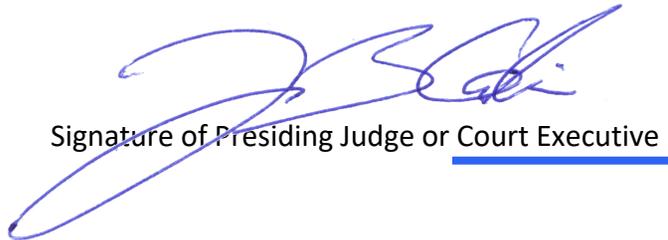


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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) <sup>1</sup> Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> 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 December  
 Fiscal Year 2025/26

2024/25

	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						
<b>ASSETS</b>									
Operations	\$ (5,452,296)	\$ 10,573,314	\$ (1,533,839)			\$ 0	\$ 401,269	\$ 3,988,449	\$ (63,645)
Payroll	\$ (3,918,033)							\$ (3,918,033)	\$ (44,451)
Jury									
Revolving	\$ 12,500							\$ 12,500	\$ 12,500
Other									
Distribution							\$ 980,662	\$ 980,662	\$ 845,164
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,026,625)	\$ (1,026,625)	\$ (1,079,256)
Credit Card									
Cash on Hand	\$ 20,495						\$ 0	\$ 20,495	\$ 20,445
Cash with County									
Cash Outside of the JCC							\$ 51,556	\$ 51,556	\$ 27,634
Cash Held with the JCC									
Cash Equivalents	\$ 21,962,309						\$ 28,144,222	\$ 50,106,531	\$ 91,400,261
<b>Total Cash and Cash Equivalents</b>	<b>\$ 12,624,975</b>	<b>\$ 10,573,314</b>	<b>\$ (1,533,839)</b>			<b>\$ 0</b>	<b>\$ 28,551,084</b>	<b>\$ 50,215,535</b>	<b>\$ 91,118,651</b>
Short-Term Investment Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 13,962					\$ 0	\$ 13,962	\$ 36,807
Dishonored Checks									
Due From Employee	\$ 19,871							\$ 19,871	\$ 980
Civil Jury Fees									
Trust							\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 50,724	\$ 3,100						\$ 53,824	\$ 6,222
Due From Other Courts									
Due From State	\$ 1,686,212	\$ 2,182,605	\$ 1,120,014					\$ 4,988,831	\$ 3,885,293
Trust Due To/From							\$ 842,042	\$ 842,042	\$ 1,336,948
Distribution Due To/From							\$ 381,766	\$ 381,766	\$ 44,576
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 28,150	\$ 0						\$ 28,150	\$ 35,383
<b>Total Receivables</b>	<b>\$ 1,784,957</b>	<b>\$ 2,199,667</b>	<b>\$ 1,120,014</b>				<b>\$ 1,223,808</b>	<b>\$ 6,328,446</b>	<b>\$ 5,346,209</b>
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>							<b>\$ 0</b>	<b>\$ 0</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 14,409,933</b>	<b>\$ 12,772,981</b>	<b>\$ (413,825)</b>			<b>\$ 0</b>	<b>\$ 29,774,892</b>	<b>\$ 56,543,981</b>	<b>\$ 96,464,860</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ (8,347)	\$ 190,110	\$ 0				\$ 41,040	\$ 222,803	\$ 339,897
Due to Other Funds	\$ 6	\$ 26,181	\$ 0				\$ 1,225,772	\$ 1,251,958	\$ 1,416,907
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 295,901	\$ 8,548	\$ 0					\$ 304,450	\$ 15,189,268
TC145 Liability							\$ 2,355,270	\$ 2,355,270	\$ 2,468,256
Due to Other Governments	\$ 1,350	\$ 0	\$ 0					\$ 1,350	\$ 4,364
AB145 Due to Other Government Agency							\$ 7,212,732	\$ 7,212,732	\$ 7,244,003
Due to Other Public Agencies									
Sales and Use Tax	\$ 195							\$ 195	\$ 1,055
Interest							\$ 86,834	\$ 86,834	\$ 100,331
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 289,105</b>	<b>\$ 224,839</b>	<b>\$ 0</b>				<b>\$ 10,921,648</b>	<b>\$ 11,435,592</b>	<b>\$ 26,764,082</b>
Civil							\$ 9,181,560	\$ 9,181,560	\$ 9,262,113
Criminal							\$ 6,102,507	\$ 6,102,507	\$ 5,426,514
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 51,556	\$ 51,556	\$ 27,634
Trust Interest Payable							\$ 2,602,456	\$ 2,602,456	\$ 2,294,511
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 17,938,079</b>	<b>\$ 17,938,079</b>	<b>\$ 17,010,772</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 13,337							\$ 13,337	\$ 164,922
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ (1,636)							\$ (1,636)	\$ 0
Payroll Clearing	\$ (40,812)	\$ 63	\$ 0					\$ (40,749)	\$ (39,252)
<b>Total Payroll Liabilities</b>	<b>\$ (29,112)</b>	<b>\$ 63</b>	<b>\$ 0</b>					<b>\$ (29,048)</b>	<b>\$ 125,670</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 307,976	\$ 6,227	\$ 104				\$ 797,957	\$ 1,112,264	\$ 1,106,805
Jury Fees - Non-Interest							\$ 7,980	\$ 7,980	\$ 7,980
Fees - Partial Payment & Overpayment							\$ 109,229	\$ 109,229	\$ 1,548
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 307,976</b>	<b>\$ 6,227</b>	<b>\$ 104</b>				<b>\$ 915,166</b>	<b>\$ 1,229,473</b>	<b>\$ 1,116,333</b>
<b>Total Liabilities</b>	<b>\$ 567,969</b>	<b>\$ 231,130</b>	<b>\$ 104</b>				<b>\$ 29,774,892</b>	<b>\$ 30,574,096</b>	<b>\$ 45,016,857</b>
<b>Total Fund Balance</b>	<b>\$ 13,841,963</b>	<b>\$ 12,541,851</b>	<b>\$ (413,929)</b>					<b>\$ 25,969,886</b>	<b>\$ 51,448,003</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 14,409,933</b>	<b>\$ 12,772,981</b>	<b>\$ (413,825)</b>				<b>\$ 29,774,892</b>	<b>\$ 56,543,981</b>	<b>\$ 96,464,860</b>

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 December											
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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 76,105,644	\$ 343,446					\$ 76,449,090	\$ 149,815,974	\$ 98,904,322	\$ 145,689,936	
Improvement and Modernization Fund	\$ (24,090)						\$ (24,090)	\$ 310,798		\$ 310,798	
Judges' Compensation (0150019)	\$ 8,962,638						\$ 8,962,638	\$ 20,703,825	\$ 8,961,531	\$ 19,243,680	
Court Interpreter (0150037)	\$ 3,334,155						\$ 3,334,155	\$ 7,678,835	\$ 3,124,191	\$ 7,612,013	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 7,940,795						\$ 7,940,795	\$ 18,007,831	\$ 6,819,819	\$ 15,974,845	
Other Miscellaneous	\$ 2,551,564	\$ 4,438,192					\$ 6,989,756	\$ 6,020,825	\$ 5,735,237	\$ 4,161,059	
	<b>\$ 98,870,705</b>	<b>\$ 4,781,639</b>					<b>\$ 103,652,343</b>	<b>\$ 202,538,088</b>	<b>\$ 123,545,100</b>	<b>\$ 192,992,330</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,061,671				\$ 1,061,671	\$ 2,415,498	\$ 866,690	\$ 2,445,527	
Other Judicial Council Grants			\$ 3,979				\$ 3,979	\$ 320,250		\$ 92,021	
Non-Judicial Council Grants	\$ 0		\$ 0				\$ 0			\$ 85,000	
	<b>\$ 0</b>		<b>\$ 1,065,649</b>				<b>\$ 1,065,649</b>	<b>\$ 2,735,748</b>	<b>\$ 866,690</b>	<b>\$ 2,622,548</b>	
Other Financing Sources											
Interest Income	\$ 373,593	\$ 107,388					\$ 480,981	\$ 1,523,000	\$ 1,572,298	\$ 1,985,049	
Investment Income											
Donations	\$ 0	\$ 0					\$ 0				
Local Fees	\$ 1,272,095	\$ 556,109					\$ 1,828,204	\$ 3,345,774	\$ 1,564,170	\$ 2,945,778	
Non-Fee Revenues								\$ 92,320		\$ 87,012	
Enhanced Collections		\$ 4,684,970					\$ 4,684,970	\$ 11,871,754	\$ 4,344,273	\$ 11,831,846	
Escheatment								\$ 369,917		\$ 368,117	
Prior Year Revenue	\$ (24,981)	\$ (103,091)	\$ (47,400)				\$ (175,472)		\$ 147,688		
County Program - Restricted		\$ 65,542					\$ 65,542	\$ 392,929	\$ 81,541	\$ 382,636	
Reimbursement Other	\$ 751,690	\$ 3,929,281					\$ 4,680,971	\$ 5,839,661	\$ 3,930,828	\$ 5,589,228	
Sale of Fixed Assets	\$ 62,839						\$ 62,839		\$ 119,900	\$ 86,250	
Other Miscellaneous	\$ 1,211	\$ (5,472)					\$ (4,261)	\$ 11,326	\$ 715	\$ 38,268	
	<b>\$ 2,436,447</b>	<b>\$ 9,234,727</b>	<b>\$ (47,400)</b>				<b>\$ 11,623,773</b>	<b>\$ 23,446,682</b>	<b>\$ 11,761,413</b>	<b>\$ 23,314,184</b>	
<b>Total Revenues</b>	<b>\$ 101,307,152</b>	<b>\$ 14,016,365</b>	<b>\$ 1,018,249</b>				<b>\$ 116,341,766</b>	<b>\$ 228,720,518</b>	<b>\$ 136,173,203</b>	<b>\$ 218,929,062</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 45,809,635	\$ 3,019,489	\$ 576,071				\$ 49,405,194	\$ 110,835,455	\$ 50,689,511	\$ 110,621,945	
Temp Help											
Overtime	\$ 20,460	\$ 12,626					\$ 33,085	\$ 70,000	\$ 25,417	\$ 107,364	
Staff Benefits	\$ 32,409,139	\$ 2,593,073	\$ 355,317				\$ 35,357,529	\$ 66,724,815	\$ 27,832,207	\$ 62,374,905	
	<b>\$ 78,239,233</b>	<b>\$ 5,625,188</b>	<b>\$ 931,387</b>				<b>\$ 84,795,809</b>	<b>\$ 177,630,270</b>	<b>\$ 78,547,135</b>	<b>\$ 173,104,213</b>	
Operating Expenses and Equipment											
General Expense	\$ 1,592,038	\$ 26,687	\$ 203,535				\$ 1,822,260	\$ 6,045,170	\$ 1,280,603	\$ 6,733,056	
Printing	\$ 166,219	\$ 10,160					\$ 176,379	\$ 461,240	\$ 114,605	\$ 342,700	
Telecommunications	\$ 212,726	\$ 6,370					\$ 219,095	\$ 559,105	\$ 267,423	\$ 593,244	
Postage	\$ 623,833	\$ 49,990					\$ 673,823	\$ 1,511,788	\$ 714,755	\$ 1,462,092	
Insurance	\$ 142,467						\$ 142,467	\$ 154,816	\$ 141,528	\$ 131,981	
In-State Travel	\$ 84,959	\$ 2,589	\$ 7,422				\$ 94,971	\$ 319,802	\$ 73,103	\$ 298,403	
Out-of-State Travel	\$ 2,735	\$ 862					\$ 3,597	\$ 32,035	\$ 3,540	\$ 16,966	
Training	\$ 25,691	\$ 9,448	\$ 7,067				\$ 42,206	\$ 113,695	\$ 18,223	\$ 67,291	
Security Services	\$ 1,137,589	\$ 3,624	\$ 67,459				\$ 1,208,673	\$ 3,819,108	\$ 1,507,025	\$ 3,672,408	
Facility Operations	\$ 1,249,863	\$ 1,206,479					\$ 2,456,341	\$ 4,905,085	\$ 2,429,605	\$ 5,092,073	
Utilities											
Contracted Services	\$ 8,275,480	\$ 479,738	\$ 49,000				\$ 8,804,218	\$ 22,643,041	\$ 7,969,088	\$ 19,223,535	
Consulting and Professional Services	\$ 82,756	\$ 565,839					\$ 648,595	\$ 3,038,012	\$ 993,542	\$ 3,254,101	
Information Technology	\$ 4,276,150	\$ 179,414					\$ 4,455,564	\$ 6,742,046	\$ 4,431,411	\$ 5,329,851	
Major Equipment	\$ 39,716	\$ 15,133					\$ 54,849	\$ 542,508	\$ 360,462	\$ 1,184,000	
Other Items of Expense	\$ 69,746						\$ 69,746	\$ 354,998	\$ 152,859	\$ 321,665	
	<b>\$ 17,981,968</b>	<b>\$ 2,556,331</b>	<b>\$ 334,484</b>				<b>\$ 20,872,783</b>	<b>\$ 51,242,449</b>	<b>\$ 20,457,772</b>	<b>\$ 47,723,368</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 633,677						\$ 633,677	\$ 1,687,650	\$ 636,002	\$ 1,687,650	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (941,440)	\$ 775,134	\$ 166,307				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 3,574	\$ 600	\$ 0				\$ 4,174		\$ (5,797)	\$ 41,484	
	<b>\$ (304,190)</b>	<b>\$ 775,734</b>	<b>\$ 166,307</b>				<b>\$ 637,851</b>	<b>\$ 1,687,650</b>	<b>\$ 630,204</b>	<b>\$ 1,729,134</b>	
<b>Total Expenditures</b>	<b>\$ 95,917,012</b>	<b>\$ 8,957,252</b>	<b>\$ 1,432,178</b>				<b>\$ 106,306,442</b>	<b>\$ 230,560,369</b>	<b>\$ 99,635,111</b>	<b>\$ 222,556,715</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 5,390,139	\$ 5,059,113	\$ (413,929)				\$ 10,035,324	\$ (1,839,851)	\$ 36,538,092	\$ (3,627,653)	
Operating Transfers In (Out)			\$ 0				\$ 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)	<b>\$ 13,841,963</b>	<b>\$ 12,541,851</b>	<b>\$ (413,929)</b>				<b>\$ 25,969,886</b>	<b>\$ 14,094,711</b>	<b>\$ 51,448,003</b>	<b>\$ 11,282,258</b>	

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

For the month ended December

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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 33,831,890	\$ 164,957				\$ 134	\$ 33,996,982	\$ 71,326,675	\$ 31,747,384	\$ 69,776,961
Traffic & Other Infractions	\$ 4,159,046	\$ 346,781					\$ 4,505,827	\$ 8,989,367	\$ 3,864,439	\$ 8,710,280
Other Criminal Cases	\$ 6,739,851	\$ 1,175,415			\$ 0	\$ 935	\$ 7,916,201	\$ 17,927,511	\$ 7,235,667	\$ 17,056,669
Civil	\$ 7,039,411	\$ 46,041			\$ 0	\$ 675	\$ 7,086,127	\$ 18,068,984	\$ 6,366,233	\$ 13,850,416
Family & Children Services	\$ 10,039,931	\$ 54,400			\$ 0	\$ 100	\$ 10,094,431	\$ 19,552,429	\$ 8,692,350	\$ 20,484,214
Probate, Guardianship & Mental Health Services	\$ 3,735,335	\$ 27,573			\$ 0	\$ 400	\$ 3,763,308	\$ 7,663,773	\$ 3,848,899	\$ 8,588,405
Juvenile Dependency Services	\$ 896,161	\$ 5,892,868					\$ 6,789,030	\$ 16,140,171	\$ 5,834,439	\$ 14,078,855
Juvenile Delinquency Services	\$ 649,759	\$ 7,200					\$ 656,959	\$ 1,314,891	\$ 626,803	\$ 1,369,383
Other Court Operations									\$ 196	
Court Interpreters	\$ 2,405,836	\$ 1,272,278					\$ 3,678,114	\$ 8,269,592	\$ 3,864,434	\$ 8,556,283
Jury Services	\$ 926,267	\$ 546,726	\$ 633,677		\$ 0		\$ 2,106,670	\$ 4,364,925	\$ 1,858,019	\$ 4,309,858
Security		\$ 1,195,307					\$ 1,195,307	\$ 135,857	\$ 1,418,466	\$ 3,776,740
Trial Court Operations Program	\$ 70,423,487	\$ 10,729,547	\$ 633,677		\$ 0	\$ 2,244	\$ 81,788,955	\$ 173,754,174	\$ 75,357,329	\$ 170,558,064
Enhanced Collections	\$ 4,332,022	\$ 562,940			\$ 649,489		\$ 5,544,451	\$ 10,165,451	\$ 5,078,382	\$ 8,905,683
Other Non-Court Operations									\$ 1,579	\$ 331,058
Non-Court Operations Program	\$ 4,332,022	\$ 562,940			\$ 649,489		\$ 5,544,451	\$ 10,165,451	\$ 5,079,961	\$ 9,236,741
Executive Office	\$ 1,226,006	\$ 113,624			\$ (649,489)	\$ 0	\$ 690,141	\$ 3,035,397	\$ 550,280	\$ 2,560,370
Fiscal Services	\$ 1,461,978	\$ 658,236				\$ 0	\$ 2,120,215	\$ 4,590,630	\$ 2,035,509	\$ 4,456,590
Human Resources	\$ 1,988,802	\$ 421,876				\$ 1,603	\$ 2,412,281	\$ 9,513,267	\$ 3,329,394	\$ 8,490,344
Business & Facilities Services	\$ 2,762,540	\$ 3,372,238			\$ 0	\$ 327	\$ 6,135,105	\$ 13,612,949	\$ 5,581,014	\$ 13,506,434
Information Technology	\$ 2,600,973	\$ 5,014,321					\$ 7,615,295	\$ 15,888,500	\$ 7,701,625	\$ 13,748,173
Court Administration Program	\$ 10,040,299	\$ 9,580,296			\$ (649,489)	\$ 1,930	\$ 18,973,036	\$ 46,640,744	\$ 19,197,821	\$ 42,761,910
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 84,795,809	\$ 20,872,783	\$ 633,677		\$ 0	\$ 4,174	\$ 106,306,442	\$ 230,560,369	\$ 99,635,111	\$ 222,556,715