

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 6.72(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.

W. General Ramirez Jr.

Signature of Presiding Judge or Court Executive

12/03/2018

Date

Riverside

Court

2018/19 1st Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Riverside

Court

2018/19 1st Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

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

Riverside

 Court
 2018/19 1st Quarter

 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)		1054.94			

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 September								2017/18
	Fiscal Year 2018/19								
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (3,048,559)	\$ 3,105,565	\$ 62,809			\$ 0	\$ 520,982	\$ 640,798	\$ 715,158
Payroll	\$ (11,960)						\$ 7,036	\$ (4,924)	\$ (2,710)
Jury									
Revolving	\$ 12,500							\$ 12,500	\$ 12,500
Other									
Distribution									
Civil Filing Fees							\$ 1,205,476	\$ 1,205,476	\$ 1,378,664
Trust							\$ 0	\$ 0	\$ 0
Credit Card							\$ (784,050)	\$ (784,050)	\$ (862,554)
Cash on Hand	\$ 18,437						\$ 0	\$ 18,437	\$ 18,602
Cash with County									
Cash Outside of the JCC							\$ 5,766	\$ 5,766	\$ 5,291
Cash Equivalents	\$ 28,993,029						\$ 29,378,753	\$ 58,371,782	\$ 60,404,818
Total Cash and Cash Equivalents	\$ 25,963,448	\$ 3,105,565	\$ 62,809			\$ 0	\$ 30,333,964	\$ 59,465,786	\$ 61,669,769
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0						\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 3,833	\$ 0	\$ 0					\$ 3,833	\$ 6,538
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 17,969	\$ 300	\$ 0				\$ 0	\$ 18,269	\$ 7,796
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 598,986	\$ 356,834	\$ 87,206					\$ 1,043,025	\$ 836,117
Trust Due To/From							\$ 148,092	\$ 148,092	\$ 280,802
Distribution Due To/From							\$ 23,686	\$ 23,686	\$ 9,202
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 45,656	\$ 0						\$ 45,656	\$ 25,726
Total Receivables	\$ 666,444	\$ 357,134	\$ 87,206				\$ 171,779	\$ 1,282,562	\$ 1,166,180
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 26,629,892	\$ 3,462,699	\$ 150,015			\$ 0	\$ 30,505,742	\$ 60,748,348	\$ 62,835,949
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 91,186	\$ 235,659	\$ 0				\$ 13,323	\$ 340,168	\$ 254,645
Due to Other Funds	\$ 12	\$ 22,216	\$ 0				\$ 195,208	\$ 217,435	\$ 356,189
Due to Other Courts									
Due to State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 3,120,645	\$ 3,120,645	\$ 3,431,369
Due to Other Governments	\$ 0	\$ 0	\$ 0					\$ 0	\$ 39,291
AB145 Due to Other Government Agency							\$ 8,606,902	\$ 8,606,902	\$ 9,484,177
Due to Other Public Agencies									
Sales and Use Tax	\$ 392	\$ 145						\$ 537	\$ 349
Interest							\$ 45,957	\$ 45,957	\$ 22,666
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 91,589	\$ 258,020	\$ 0				\$ 11,982,036	\$ 12,331,645	\$ 13,588,684
Civil							\$ 11,233,445	\$ 11,233,445	\$ 11,701,841
Criminal	\$ 0						\$ 4,309,273	\$ 4,309,273	\$ 5,114,563
Unreconciled - Civil and Criminal							\$ 199,889	\$ 199,889	\$ 199,889
Trust Held Outside of the JCC							\$ 5,766	\$ 5,766	\$ 5,291
Trust Interest Payable							\$ 1,360,316	\$ 1,360,316	\$ 1,187,976
Miscellaneous Trust									
Total Trust Deposits	\$ 0						\$ 17,108,690	\$ 17,108,690	\$ 18,209,561
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 175,277	\$ 0						\$ 175,277	\$ 142,942
Deferred Compensation Payable	\$ (10,328)							\$ (10,328)	\$ (10,328)
Deductions Payable	\$ 250,729	\$ 0						\$ 250,729	\$ 250,807
Payroll Clearing	\$ 0	\$ 0	\$ 0					\$ 0	\$ (397)
Total Payroll Liabilities	\$ 415,678	\$ 0	\$ 0					\$ 415,678	\$ 383,024
Revenue Collected in Advance		\$ 444,262	\$ 253,579					\$ 697,841	\$ 469,262
Liabilities For Deposits	\$ 68,652	\$ 6,867					\$ 1,392,620	\$ 1,468,139	\$ 1,355,886
Jury Fees - Non-Interest							\$ 20,497	\$ 20,497	\$ 30,053
Fees - Partial Payment & Overpayment							\$ 1,900	\$ 1,900	\$ 1,419
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 68,652	\$ 451,129	\$ 253,579				\$ 1,415,017	\$ 2,188,377	\$ 1,856,619
Total Liabilities	\$ 575,919	\$ 709,149	\$ 253,579				\$ 30,505,742	\$ 32,044,389	\$ 34,037,888
Total Fund Balance	\$ 26,053,972	\$ 2,753,550	\$ (103,564)					\$ 28,703,959	\$ 28,798,061
Total Liabilities and Fund Balance	\$ 26,629,892	\$ 3,462,699	\$ 150,015				\$ 30,505,742	\$ 60,748,348	\$ 62,835,949

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 2018/19							2017/18			
	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						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 46,615,818	\$ 73,496						\$ 46,689,314	\$ 109,676,262	\$ 45,439,372	\$ 100,112,000
Improvement and Modernization Fund									\$ 1,454,150		\$ 262,742
Judges' Compensation (0150019)	\$ 2,828,628							\$ 2,828,628	\$ 14,422,884	\$ 2,673,643	\$ 13,464,473
Court Interpreter (0150037)	\$ 1,347,003							\$ 1,347,003	\$ 6,345,910	\$ 1,328,827	\$ 5,426,001
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 972,613							\$ 972,613	\$ 10,008,151	\$ 1,768,650	\$ 9,928,925
Other Miscellaneous									\$ 923,657		\$ 923,657
	\$ 51,764,061	\$ 73,496						\$ 51,837,558	\$ 142,831,014	\$ 51,210,492	\$ 130,117,798
Grants											
AB 1058 Commissioner/Facilitator			\$ 81,249					\$ 81,249	\$ 2,281,483	\$ 380,880	\$ 2,202,875
Other Judicial Council Grants			\$ 138,524					\$ 138,524	\$ 331,152	\$ 597,271	\$ 597,271
Non-Judicial Council Grants											
			\$ 219,773					\$ 219,773	\$ 2,612,635	\$ 978,151	\$ 2,800,146
Other Financing Sources											
Interest Income	\$ 34,420	\$ 810						\$ 35,230	\$ 396,888	\$ 18,263	\$ 152,000
Investment Income											
Donations											
Local Fees	\$ 703,059	\$ 136,497						\$ 839,556	\$ 3,705,789	\$ 579,806	\$ 2,409,832
Non-Fee Revenues	\$ 123,913							\$ 123,913	\$ 311,913	\$ 2,356	\$ 320,109
Enhanced Collections		\$ 1,308,023						\$ 1,308,023	\$ 10,341,035	\$ 1,210,166	\$ 9,436,093
Escheatment	\$ (165)							\$ (165)	\$ 39,000		
Prior Year Revenue											
County Program - Restricted	\$ 42,576	\$ 27,764						\$ 70,340	\$ 848,848	\$ 136,230	\$ 997,869
Reimbursement Other	\$ 441,915	\$ (4,079)						\$ 437,836	\$ 5,511,591	\$ 424,411	\$ 4,891,216
Sale of Fixed Assets											
Other Miscellaneous	\$ 525	\$ 6,534						\$ 7,058	\$ 165,813	\$ 167,622	\$ 156,867
	\$ 1,346,242	\$ 1,475,550						\$ 2,821,792	\$ 21,320,677	\$ 2,538,854	\$ 18,363,989
Total Revenues	\$ 53,110,303	\$ 1,549,046	\$ 219,773					\$ 54,879,123	\$ 166,764,326	\$ 54,727,497	\$ 151,281,930
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 17,440,177	\$ 1,139,632	\$ 180,254					\$ 18,760,064	\$ 95,611,374	\$ 18,248,751	\$ 88,325,217
Temp Help									\$ 1,885		\$ 3,393
Overtime	\$ 36,627	\$ 2,601	\$ 0					\$ 39,228	\$ 75,000	\$ 5,450	\$ 24,952
Staff Benefits	\$ 7,551,236	\$ 593,751	\$ 99,516					\$ 8,244,503	\$ 40,819,933	\$ 7,576,996	\$ 34,909,390
	\$ 25,028,041	\$ 1,735,984	\$ 279,770					\$ 27,043,795	\$ 136,508,192	\$ 25,831,197	\$ 123,262,952
Operating Expenses and Equipment											
General Expense	\$ 972,182	\$ 10,877						\$ 983,058	\$ 6,749,869	\$ 667,574	\$ 3,855,508
Printing	\$ 22,187	\$ 18,711						\$ 40,898	\$ 296,654	\$ 25,296	\$ 302,221
Telecommunications	\$ 126,906	\$ 11,290						\$ 138,196	\$ 553,128	\$ 111,277	\$ 700,874
Postage	\$ 154,446	\$ 59,757	\$ 24					\$ 214,226	\$ 1,012,485	\$ 223,234	\$ 985,901
Insurance	\$ 6,393	\$ 82						\$ 6,475	\$ 48,408		\$ 50,368
In-State Travel	\$ 18,613	\$ 869	\$ 15					\$ 19,497	\$ 154,746	\$ 17,944	\$ 115,708
Out-of-State Travel	\$ 1,276							\$ 1,276	\$ 4,747		\$ 3,860
Training	\$ 14,452	\$ 3,504	\$ 2,735					\$ 20,691	\$ 74,006	\$ 20,385	\$ 33,640
Security Services	\$ 186,115	\$ 1,012	\$ 10,903					\$ 198,031	\$ 2,354,541	\$ 186,453	\$ 2,278,730
Facility Operations	\$ 415,585	\$ 200,398	\$ 1,477					\$ 617,460	\$ 4,817,122	\$ 580,980	\$ 2,820,545
Utilities	\$ 347							\$ 347	\$ 30,000	\$ 14,298	\$ 31,500
Contracted Services	\$ 1,811,193	\$ 260,191	\$ 830					\$ 2,072,213	\$ 13,606,520	\$ 1,854,676	\$ 14,446,050
Consulting and Professional Services	\$ 9,303	\$ 43,575						\$ 52,878	\$ 266,317	\$ 49,046	\$ 276,727
Information Technology	\$ 1,473,992	\$ 265,097	\$ 2,500					\$ 1,741,589	\$ 3,428,914	\$ 1,019,425	\$ 3,087,333
Major Equipment	\$ 225,292	\$ 158,096						\$ 383,388	\$ 564,651	\$ 0	\$ 478,364
Other Items of Expense	\$ 7,381	\$ 5,986						\$ 13,367	\$ 68,606	\$ 8,363	\$ 64,134
	\$ 5,445,663	\$ 1,039,446	\$ 18,483					\$ 6,503,592	\$ 34,030,714	\$ 4,798,932	\$ 29,531,463
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 220,698							\$ 220,698	\$ 980,000	\$ 191,708	\$ 950,000
Judgements, Settlements and Claims											
Debt Service											
Other	\$ 973							\$ 973	\$ 125,000	\$ 0	\$ 0
Capital Costs											
Internal Cost Recovery	\$ (148,663)	\$ 123,579	\$ 25,084					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (32,030)							\$ (32,030)		\$ (6)	\$ 0
	\$ 40,978	\$ 123,579	\$ 25,084					\$ 189,641	\$ 1,105,000	\$ 191,702	\$ 950,000
Total Expenditures	\$ 30,514,682	\$ 2,699,009	\$ 323,337					\$ 33,737,026	\$ 171,643,906	\$ 30,821,831	\$ 153,744,415
Excess (Deficit) of Revenues Over Expenditures	\$ 22,595,621	\$ (1,349,962)	\$ (103,564)					\$ 21,142,095	\$ (4,879,580)	\$ 23,905,666	\$ (2,462,485)
Operating Transfers In (Out)											
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 3,458,351	\$ 4,103,512	\$ 0					\$ 7,561,864	\$ 7,561,864	\$ 4,892,395	\$ 4,892,395
Ending Balance (Deficit)	\$ 28,053,972	\$ 2,753,550	\$ (103,564)					\$ 28,703,959	\$ 2,682,284	\$ 28,798,061	\$ 2,429,910

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

	For the month ended September									
	Fiscal Year 2018/19							2017/18		
	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	\$ 10,382,925	\$ 47,002	\$ 0				\$ 10,429,928	\$ 53,467,300	\$ 10,788,568	\$ 48,704,113
Traffic & Other Infractions	\$ 1,305,909	\$ 97,153					\$ 1,403,062	\$ 7,031,368	\$ 809,134	\$ 3,941,677
Other Criminal Cases	\$ 1,937,644	\$ 123,848					\$ 2,061,491	\$ 10,260,778	\$ 3,310,049	\$ 16,175,670
Civil	\$ 2,632,403	\$ 34,544					\$ 2,666,947	\$ 13,186,479	\$ 2,284,773	\$ 9,942,886
Family & Children Services	\$ 3,247,793	\$ 10,043			\$ 0		\$ 3,257,835	\$ 15,599,813	\$ 2,710,670	\$ 13,131,464
Probate, Guardianship & Mental Health Services	\$ 1,069,962	\$ 7,197					\$ 1,077,158	\$ 5,299,732	\$ 688,802	\$ 4,508,510
Juvenile Dependency Services	\$ 300,880	\$ 1,363,724					\$ 1,664,604	\$ 10,245,367	\$ 1,608,776	\$ 10,577,407
Juvenile Delinquency Services	\$ 271,994	\$ 1,800					\$ 273,794	\$ 1,307,224	\$ 60,132	\$ 1,191,870
Other Court Operations										
Court Interpreters	\$ 1,017,039	\$ 216,745					\$ 1,233,784	\$ 6,844,266	\$ 1,088,798	\$ 5,962,639
Jury Services	\$ 274,459	\$ 150,690	\$ 220,698				\$ 645,846	\$ 2,740,900	\$ 552,838	\$ 2,330,453
Security		\$ 197,019					\$ 197,019	\$ 2,633,400	\$ 225,770	\$ 2,419,714
Trial Court Operations Program	\$ 22,441,006	\$ 2,249,763	\$ 220,698		\$ 0		\$ 24,911,467	\$ 128,616,627	\$ 24,128,310	\$ 118,886,403
Enhanced Collections	\$ 1,417,267	\$ 610,971			\$ 126,360		\$ 2,154,598	\$ 9,746,518	\$ 1,967,758	\$ 9,697,349
Other Non-Court Operations	\$ 84				\$ 0		\$ 84	\$ 9,480	\$ 1,906	\$ 47,982
Non-Court Operations Program	\$ 1,417,351	\$ 610,971			\$ 126,360		\$ 2,154,682	\$ 9,755,998	\$ 1,969,663	\$ 9,745,331
Executive Office	\$ 418,358	\$ 1,393	\$ 973		\$ (112,170)	\$ (32,030)	\$ 276,524	\$ 2,033,713	\$ 423,214	\$ 315,897
Fiscal Services	\$ 455,702	\$ 431,066					\$ 886,768	\$ 4,931,468	\$ 520,025	\$ 4,424,719
Human Resources	\$ 784,191	\$ 22,977					\$ 807,168	\$ 5,442,291	\$ 665,670	\$ 4,989,617
Business & Facilities Services	\$ 772,691	\$ 1,274,673			\$ (14,189)		\$ 2,033,175	\$ 10,920,514	\$ 1,370,823	\$ 6,938,613
Information Technology	\$ 754,496	\$ 1,912,749					\$ 2,667,245	\$ 9,943,295	\$ 1,744,126	\$ 8,443,835
Court Administration Program	\$ 3,185,438	\$ 3,642,858	\$ 973		\$ (126,360)	\$ (32,030)	\$ 6,670,879	\$ 33,271,281	\$ 4,723,858	\$ 25,112,681
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 27,043,795	\$ 6,503,592	\$ 221,671		\$ 0	\$ (32,030)	\$ 33,737,028	\$ 171,643,906	\$ 30,821,831	\$ 153,744,415