

**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

5/5/15  
Date

Riverside  
Court

FY 14/15 Q3  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Riverside  
 Court

FY 14-15, Q3

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)		1,043	1,076	1,086.99	

<sup>1</sup> 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, Q3  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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Superior Court of California, County of Riverside  
 Trial Court Operations Fund  
 Balance Sheet  
 (Unaudited)

For the month ended March									
Fiscal Year 2014/15									
	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	\$ (1,307,222)	\$ 1,949,029	\$ (507,187)				\$ 1,021,607	\$ 1,156,228	\$ 21,332,789
Payroll	\$ (2,932)						\$ 0	\$ (2,932)	\$ 851,889
Jury	\$ 12,500								\$ 12,500
Revolving			\$ 0						
Other									
Distribution							\$ (132,443)	\$ (132,443)	\$ 8,923
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (646,911)	\$ (646,911)	\$ (1,623,056)
Credit Card									
Cash on Hand	\$ 18,785		\$ 0				\$ 0	\$ 18,785	\$ 17,899
Cash with County									
Cash Outside of the AOC							\$ 2,173,057	\$ 2,173,057	\$ 4,553,748
<b>Total Cash</b>	<b>\$ (1,276,860)</b>	<b>\$ 1,949,029</b>	<b>\$ (507,187)</b>				<b>\$ 2,415,311</b>	<b>\$ 2,578,264</b>	<b>\$ 25,154,693</b>
Short Term Investment	\$ 10,636,831						\$ 37,848,051	\$ 48,484,883	\$ 30,868,402
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 10,636,831</b>						<b>\$ 37,848,051</b>	<b>\$ 48,484,883</b>	<b>\$ 30,868,402</b>
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 944,949	\$ 401,769	\$ 334,283					\$ 1,681,000	\$ 1,371,916
Dishonored Checks									
Due From Employee	\$ 11,820	\$ 0	\$ 0					\$ 11,820	\$ 17,996
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 2,795	\$ 0	\$ 0					\$ 2,795	\$ 3,403
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1
Trust Due To/From							\$ 507	\$ 507	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From	\$ 5,219	\$ 0						\$ 5,219	\$ 5,513
General Due To/From									
<b>Total Receivables</b>	<b>\$ 964,783</b>	<b>\$ 401,769</b>	<b>\$ 334,283</b>				<b>\$ 507</b>	<b>\$ 1,701,342</b>	<b>\$ 1,398,820</b>
Prepaid Expenses - General	\$ 404,066	\$ 0						\$ 404,066	\$ 1,481
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 404,066</b>	<b>\$ 0</b>						<b>\$ 404,066</b>	<b>\$ 1,481</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 10,726,812</b>	<b>\$ 2,350,797</b>	<b>\$ (172,904)</b>				<b>\$ 40,263,870</b>	<b>\$ 53,168,575</b>	<b>\$ 57,423,403</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 1,841,199	\$ 4,022	\$ 0				\$ 164	\$ 1,845,385	\$ 2,742,005
Due to Other Funds	\$ 507	\$ 0	\$ 0				\$ 61,533	\$ 62,040	\$ 41,487
Due to Other Courts									
Due to State	\$ 0		\$ 0					\$ 0	\$ 0
TC145 Liability							\$ 4,385,210	\$ 4,385,210	\$ 4,459,423
Due to Other Governments	\$ 0	\$ 39,291	\$ 0				\$ 39,291	\$ 39,291	\$ 39,291
AB145 Due to Other Government Agency							\$ 10,517,247	\$ 10,517,247	\$ 11,173,141
Due to Other Public Agencies									
Sales and Use Tax	\$ (503)	\$ 881	\$ 67				\$ 678	\$ 445	\$ 343
Interest								\$ 678	\$ 2,621
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	\$ 0
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 1,841,203</b>	<b>\$ 44,193</b>	<b>\$ 67</b>				<b>\$ 14,964,832</b>	<b>\$ 16,850,296</b>	<b>\$ 18,458,312</b>
Civil							\$ 12,302,005	\$ 12,302,005	\$ 10,637,612
Criminal	\$ 0						\$ 3,534,603	\$ 3,534,603	\$ 4,059,834
Unreconciled - Civil and Criminal							\$ 2,838,859	\$ 2,838,859	\$ 720,185
Trust Held Outside of the AOC							\$ 2,173,057	\$ 2,173,057	\$ 4,553,748
Trust Interest Payable							\$ 1,704,519	\$ 1,704,519	\$ 1,704,373
Miscellaneous Trust									
<b>Total Trust Deposits</b>	<b>\$ 0</b>						<b>\$ 22,553,043</b>	<b>\$ 22,553,043</b>	<b>\$ 21,675,752</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (783,918)	\$ 0						\$ (783,918)	\$ (832,160)
Deferred Compensation Payable	\$ (10,328)							\$ (10,328)	\$ (10,328)
Deductions Payable	\$ 237,415	\$ 0						\$ 237,415	\$ 246,233
Payroll Clearing	\$ (11,714)							\$ (11,714)	\$ (1,476)
<b>Total Payroll Liabilities</b>	<b>\$ (568,544)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (568,544)</b>	<b>\$ (597,730)</b>
Revenue Collected in Advance									\$ 0
Liabilities For Deposits	\$ 134,951	\$ 1,740	\$ 124				\$ 2,645,708	\$ 2,782,522	\$ 2,728,938
Jury Fees - Non-Interest							\$ 100,287	\$ 100,287	\$ 82,296
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 134,951</b>	<b>\$ 1,740</b>	<b>\$ 124</b>				<b>\$ 2,745,994</b>	<b>\$ 2,882,809</b>	<b>\$ 2,811,236</b>
<b>Total Liabilities</b>	<b>\$ 1,407,610</b>	<b>\$ 45,933</b>	<b>\$ 191</b>				<b>\$ 40,263,870</b>	<b>\$ 41,717,604</b>	<b>\$ 42,347,576</b>
<b>Total Fund Balance</b>	<b>\$ 9,319,202</b>	<b>\$ 2,304,864</b>	<b>\$ (173,096)</b>					<b>\$ 11,450,971</b>	<b>\$ 15,075,833</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 10,726,812</b>	<b>\$ 2,350,797</b>	<b>\$ (172,904)</b>				<b>\$ 40,263,870</b>	<b>\$ 53,168,575</b>	<b>\$ 57,423,403</b>

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

For the month ended March										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 29,316,856	\$ 242,189	\$ 0				\$ 29,559,044	\$ 42,763,235	\$ 28,563,642	\$ 42,520,536
Traffic & Other Infractions	\$ 2,888,118	\$ 526,730					\$ 3,414,848	\$ 4,534,160	\$ 3,158,734	\$ 5,385,900
Other Criminal Cases	\$ 9,063,515	\$ 1,408,602					\$ 10,472,117	\$ 14,011,710	\$ 9,297,895	\$ 13,207,681
Civil	\$ 5,349,532	\$ 133,972					\$ 5,483,504	\$ 8,050,209	\$ 5,467,288	\$ 7,574,910
Family & Children Services	\$ 7,334,647	\$ 169,091			\$ 0		\$ 7,503,738	\$ 10,776,040	\$ 7,445,367	\$ 10,874,490
Probate, Guardianship & Mental Health Services	\$ 1,709,062	\$ 55,062					\$ 1,764,124	\$ 2,008,860	\$ 1,501,646	\$ 2,996,067
Juvenile Dependency Services	\$ 1,279,839	\$ 3,540,966					\$ 4,820,805	\$ 7,029,429	\$ 4,222,123	\$ 6,224,176
Juvenile Delinquency Services	\$ 98,793	\$ 24,987			\$ 19,935		\$ 143,715	\$ (13,584)	\$ 148,115	
Other Court Operations	\$ 0						\$ 0			
Court Interpreters	\$ 2,230,828	\$ 398,606					\$ 2,629,434	\$ 4,092,375	\$ 2,574,724	\$ 4,018,623
Jury Services	\$ 682,479	\$ 476,066	\$ 686,105				\$ 1,844,649	\$ 2,495,824	\$ 1,735,354	\$ 2,944,720
Security		\$ 1,377,802					\$ 1,377,802	\$ 2,931,271	\$ 1,254,344	\$ 2,314,096
<b>Trial Court Operations Program</b>	<b>\$ 59,953,669</b>	<b>\$ 8,354,073</b>	<b>\$ 686,105</b>		<b>\$ 19,935</b>		<b>\$ 69,013,782</b>	<b>\$ 98,679,529</b>	<b>\$ 65,369,232</b>	<b>\$ 98,061,199</b>
Enhanced Collections	\$ 3,560,518	\$ 1,997,785			\$ (19,935)		\$ 5,538,368	\$ 8,044,061	\$ 5,128,927	\$ 7,509,822
Other Non-Court Operations	\$ 32,091	\$ (2,326)			\$ 0		\$ 29,765	\$ 76,248	\$ 35,534	\$ 78,870
<b>Non-Court Operations Program</b>	<b>\$ 3,592,609</b>	<b>\$ 1,995,459</b>			<b>\$ (19,935)</b>		<b>\$ 5,568,134</b>	<b>\$ 8,120,309</b>	<b>\$ 5,164,461</b>	<b>\$ 7,588,692</b>
Executive Office	\$ 1,615,207	\$ 14,126					\$ 1,629,333	\$ 951,392	\$ 1,597,587	\$ (1,448,018)
Fiscal Services	\$ 499,002	\$ 1,766,967				\$ 27	\$ 2,265,995	\$ 3,594,996	\$ 2,602,413	\$ 3,440,193
Human Resources	\$ 2,689,899	\$ 268,639	\$ 0			\$ (10,354)	\$ 2,948,183	\$ 5,260,038	\$ 2,989,142	\$ 5,141,204
Business & Facilities Services	\$ 2,022,124	\$ 2,948,427					\$ 4,970,551	\$ 24,314,927	\$ 3,998,995	\$ 7,363,715
Information Technology	\$ 2,302,164	\$ 5,175,325					\$ 7,477,489	\$ 3,899,759	\$ 4,050,172	\$ 9,617,752
<b>Court Administration Program</b>	<b>\$ 9,128,395</b>	<b>\$ 10,173,484</b>	<b>\$ 0</b>			<b>\$ (10,328)</b>	<b>\$ 19,291,552</b>	<b>\$ 38,021,112</b>	<b>\$ 15,238,309</b>	<b>\$ 24,114,846</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 72,674,674</b>	<b>\$ 20,523,016</b>	<b>\$ 686,105</b>		<b>\$ 0</b>	<b>\$ (10,328)</b>	<b>\$ 93,873,467</b>	<b>\$ 144,820,950</b>	<b>\$ 85,772,003</b>	<b>\$ 129,764,737</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 March											
Fiscal Year 2014/15											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	2013/14		
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Final Budget (Annual)
		Non-Grant	Grant								
<b>REVENUES</b>											
<b>State Financing Sources</b>											
Trial Court Trust Fund	\$ 63,462,870	\$ 481,684					\$ 63,944,553	\$ 90,198,284	\$ 60,671,230	\$ 78,136,156	
Improvement and Modernization Fund	\$ 4,997						\$ 4,997	\$ 252,742		\$ 381,680	
Judges' Compensation (45.25)	\$ 8,421,989						\$ 8,421,989	\$ 11,984,756	\$ 8,304,046	\$ 11,964,227	
Court Interpreter (45.45)	\$ 2,566,987						\$ 2,566,987	\$ 3,842,132	\$ 2,133,132	\$ 3,576,730	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 3,561,131						\$ 3,561,131	\$ 5,841,177	\$ 3,440,615	\$ 5,728,799	
Other Miscellaneous	\$ 923,657						\$ 923,657	\$ 923,657	\$ 923,657	\$ 923,657	
	\$ 78,941,631	\$ 481,684					\$ 79,423,315	\$ 113,050,748	\$ 75,472,680	\$ 100,681,158	
<b>Grants</b>											
AB 1058 Commissioner/Facilitator			\$ 1,384,156				\$ 1,384,156	\$ 2,100,645	\$ 1,383,630	\$ 2,100,646	
Other AOC Grants			\$ 15,224				\$ 15,224	\$ 46,892	\$ 15,571	\$ 32,478	
Non-AOC Grants			\$ 323,425				\$ 323,425	\$ 634,936	\$ 273,864	\$ 841,543	
			\$ 1,722,805				\$ 1,722,805	\$ 2,782,472	\$ 1,673,065	\$ 2,974,667	
<b>Other Financing Sources</b>											
Interest Income	\$ 39,291	\$ 2,817					\$ 42,108	\$ 74,164	\$ 46,869	\$ 70,413	
Investment Income											
Donations	\$ 267						\$ 267		\$ 0	\$ 5	
Local Fees	\$ 3,669,882	\$ 244,339					\$ 3,914,221	\$ 6,389,195	\$ 4,390,140	\$ 6,077,830	
Non-Fee Revenues	\$ 686,259	\$ 117,541					\$ 803,800	\$ 908,053	\$ 1,022,046	\$ 1,131,481	
Enhanced Collections		\$ 5,088,166					\$ 5,088,166	\$ 8,562,982	\$ 4,858,525	\$ 8,336,686	
Escheatment	\$ 322,480						\$ 322,480	\$ 400,000		\$ 144,493	
Prior Year Revenues		\$ 1,704	\$ 0				\$ 1,704		\$ 11,181	\$ 5,000	
County Program - Restricted	\$ 114,200	\$ 602,994					\$ 717,194	\$ 1,016,019	\$ 785,655	\$ 1,047,155	
Reimbursement Other	\$ 1,791,481	\$ 1,240,986					\$ 3,032,467	\$ 5,405,321	\$ 3,645,407	\$ 4,804,769	
Sale of Fixed Assets	\$ 11,751	\$ 65,875					\$ 77,625	\$ 17,797	\$ 11,171	\$ 18,148	
Other Miscellaneous	\$ 6,635,610	\$ 7,364,422	\$ 0				\$ 14,000,032	\$ 22,771,531	\$ 14,678,630	\$ 21,835,981	
<b>Total Revenues</b>	<b>\$ 85,577,242</b>	<b>\$ 7,846,105</b>	<b>\$ 1,722,805</b>				<b>\$ 95,146,151</b>	<b>\$ 138,604,751</b>	<b>\$ 91,824,375</b>	<b>\$ 125,291,806</b>	
<b>EXPENDITURES</b>											
<b>Personal Services</b>											
Salaries - Permanent	\$ 49,023,249	\$ 2,728,705	\$ 817,795				\$ 52,569,748	\$ 73,647,710	\$ 49,644,105	\$ 68,337,981	
Temp Help	\$ 118,059		\$ 44				\$ 118,103		\$ 52,215		
Overtime	\$ 46,623	\$ 5,180					\$ 51,803	\$ 84,158	\$ 32,551	\$ 42,204	
Staff Benefits	\$ 18,253,609	\$ 1,326,868	\$ 354,542				\$ 19,935,020	\$ 30,103,722	\$ 20,271,470	\$ 31,905,071	
	\$ 67,441,540	\$ 4,060,753	\$ 1,172,381				\$ 72,674,674	\$ 103,835,590	\$ 70,006,340	\$ 100,285,256	
<b>Operating Expenses and Equipment</b>											
General Expense	\$ 4,776,676	\$ 139,576	\$ 14,354				\$ 4,930,606	\$ 8,306,790	\$ 3,132,779	\$ 5,026,092	
Printing	\$ 120,006	\$ 91,459					\$ 211,465	\$ 357,485	\$ 223,895	\$ 448,650	
Telecommunications	\$ 539,828	\$ 40,710	\$ 4,072				\$ 584,609	\$ 1,178,648	\$ 609,594	\$ 1,150,354	
Postage	\$ 532,344	\$ 260,834	\$ 153				\$ 793,331	\$ 1,048,626	\$ 777,291	\$ 1,173,460	
Insurance	\$ 48,193	\$ 3,105					\$ 51,298	\$ 58,000	\$ 56,107	\$ 50,350	
In-State Travel	\$ 73,046	\$ 3,794	\$ 21,611				\$ 98,450	\$ 160,784	\$ 84,754	\$ 181,676	
Out-of-State Travel	\$ 1,143	\$ 1,442	\$ 897				\$ 3,483	\$ 37,735	\$ 28,112	\$ 28,171	
Training	\$ 19,167	\$ 4,850	\$ 10,807				\$ 34,823	\$ 137,370	\$ 28,891	\$ 101,008	
Security Services	\$ 960,234	\$ 109,054	\$ 107,788				\$ 1,177,076	\$ 2,247,210	\$ 1,296,884	\$ 2,173,684	
Facility Operations	\$ 2,040,467	\$ 658,041	\$ 19,504				\$ 2,718,012	\$ 5,521,795	\$ 1,348,531	\$ 2,790,922	
Utilities											
Contracted Services	\$ 4,437,549	\$ 1,390,911	\$ 336,644				\$ 6,165,105	\$ 12,231,236	\$ 5,986,543	\$ 9,296,690	
Consulting and Professional Services	\$ 67,603	\$ 78,035					\$ 145,638	\$ 296,000	\$ 176,425	\$ 169,400	
Information Technology	\$ 2,467,693	\$ 326,576	\$ 572				\$ 2,804,841	\$ 4,762,736	\$ 1,144,427	\$ 4,611,096	
Major Equipment	\$ 748,167	\$ 10,121					\$ 758,288	\$ 3,351,344	\$ 204,059	\$ 737,130	
Other Items of Expense	\$ 27,990	\$ 18,001					\$ 45,992	\$ 119,600	\$ 47,996	\$ 88,500	
	\$ 16,860,106	\$ 3,146,510	\$ 516,400				\$ 20,523,016	\$ 39,805,360	\$ 15,044,389	\$ 28,028,292	
<b>Special Items of Expense</b>											
Grand Jury											
Jury Costs	\$ 686,105						\$ 686,105	\$ 1,175,000	\$ 719,357	\$ 1,445,686	
Judgments, Settlements and Claims								\$ 5,000	\$ 1,917	\$ 5,000	
Debt Service											
Other	\$ 0						\$ 0		\$ 0	\$ 500	
<b>Capital Costs</b>											
Internal Cost Recovery	\$ (865,802)	\$ 658,683	\$ 207,119				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (10,328)						\$ (10,328)		\$ 0		
	\$ (190,025)	\$ 658,683	\$ 207,119				\$ 675,777	\$ 1,180,000	\$ 721,274	\$ 1,451,189	
<b>Total Expenditures</b>	<b>\$ 84,111,621</b>	<b>\$ 7,865,946</b>	<b>\$ 1,895,900</b>				<b>\$ 93,873,467</b>	<b>\$ 144,820,950</b>	<b>\$ 85,772,903</b>	<b>\$ 129,764,737</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 1,465,621</b>	<b>\$ (19,841)</b>	<b>\$ (173,096)</b>				<b>\$ 1,272,684</b>	<b>\$ (6,216,199)</b>	<b>\$ 6,052,373</b>	<b>\$ (4,472,931)</b>	
<b>Operating Transfers In (Out)</b>								\$ 0		\$ 0	
<b>Fund Balance (Deficit)</b>											
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)	<b>\$ 9,319,202</b>	<b>\$ 2,304,864</b>	<b>\$ (173,096)</b>				<b>\$ 11,450,971</b>	<b>\$ 3,962,087</b>	<b>\$ 15,075,833</b>	<b>\$ 4,550,530</b>	