

**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.

*Marita Ford*

Signature of Presiding Judge or Court Executive

Date

Court

Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	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 2022/23

2021/22

	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	\$ (20,335,175)	\$ 19,624,885	\$ (903,305)			\$ 0	\$ 255,777	\$ (1,357,818)	\$ 50,307
Payroll	\$ (3,518)							\$ (3,518)	\$ (1,863)
Jury									
Revolving	\$ 12,500							\$ 12,500	\$ 12,500
Other									
Distribution							\$ 378,117	\$ 378,117	\$ 526,771
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,484,714)	\$ (1,484,714)	\$ (989,389)
Credit Card									
Cash on Hand	\$ 21,187						\$ 0	\$ 21,187	\$ 21,113
Cash with County									
Cash Outside of the JCC							\$ 37,204	\$ 37,204	\$ 53,866
Cash Equivalents	\$ 57,090,243						\$ 24,308,572	\$ 81,398,815	\$ 63,967,341
Total Cash and Cash Equivalents	\$ 36,785,238	\$ 19,624,885	\$ (903,305)			\$ 0	\$ 23,494,956	\$ 79,001,774	\$ 63,640,647
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0	\$ 0						\$ 0	\$ 25,827
Dishonored Checks									
Due From Employee	\$ 250							\$ 250	\$ 8,776
Civil Jury Fees									
Trust							\$ 0	\$ 0	\$ 0
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 1,787	\$ 18,624						\$ 20,411	\$ 279,778
Due From Other Courts									
Due From State	\$ 900,415	\$ 712,402	\$ 570,919					\$ 2,183,736	\$ 1,410,970
Trust Due To/From							\$ 314,920	\$ 314,920	\$ 151,816
Distribution Due To/From							\$ 150,834	\$ 150,834	\$ 73,978
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 32,307	\$ 0						\$ 32,307	\$ 5,515
Total Receivables	\$ 934,759	\$ 731,026	\$ 570,919				\$ 465,754	\$ 2,702,459	\$ 1,956,659
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 37,719,997	\$ 20,355,911	\$ (332,386)			\$ 0	\$ 23,960,710	\$ 81,704,232	\$ 65,597,306
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 65,906	\$ 26,467	\$ 604				\$ 46,037	\$ 139,015	\$ 173,246
Due to Other Funds	\$ 6,376	\$ 102,288	\$ 0				\$ 389,397	\$ 498,061	\$ 231,308
Due to Other Courts									
Due to State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 60,638
TC145 Liability							\$ 2,114,783	\$ 2,114,783	\$ 2,655,533
Due to Other Governments	\$ 31,095	\$ 3,974	\$ 0					\$ 35,069	\$ 1,682
AB145 Due to Other Government Agency							\$ 6,898,397	\$ 6,898,397	\$ 7,497,609
Due to Other Public Agencies									
Sales and Use Tax	\$ 204	\$ 0						\$ 204	\$ 179
Interest							\$ 65,904	\$ 65,904	\$ 92
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 103,582	\$ 132,728	\$ 604				\$ 9,514,518	\$ 9,751,432	\$ 10,620,287
Civil							\$ 5,235,576	\$ 5,235,576	\$ 4,692,345
Criminal							\$ 6,334,204	\$ 6,334,204	\$ 4,887,464
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 37,204	\$ 37,204	\$ 53,866
Trust Interest Payable							\$ 1,419,746	\$ 1,419,746	\$ 1,344,822
Miscellaneous Trust									
Total Trust Deposits							\$ 13,026,729	\$ 13,026,729	\$ 10,978,498
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 76,059							\$ 76,059	\$ 132,488
Deferred Compensation Payable	\$ 0							\$ 0	\$ 0
Deductions Payable	\$ 1,620							\$ 1,620	\$ 177
Payroll Clearing	\$ (1,161)	\$ 0	\$ 0					\$ (1,161)	\$ 0
Total Payroll Liabilities	\$ 76,518	\$ 0	\$ 0					\$ 76,518	\$ 132,665
Revenue Collected in Advance	\$ 0	\$ 0						\$ 0	\$ 0
Liabilities For Deposits	\$ 84,969	\$ 1,614					\$ 1,364,736	\$ 1,451,319	\$ 1,485,844
Jury Fees - Non-Interest							\$ 54,183	\$ 54,183	\$ 40,683
Fees - Partial Payment & Overpayment							\$ 544	\$ 544	\$ 1,705
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 84,969	\$ 1,614					\$ 1,419,463	\$ 1,506,047	\$ 1,528,232
Total Liabilities	\$ 265,069	\$ 134,343	\$ 604				\$ 23,960,710	\$ 24,360,726	\$ 23,259,682
Total Fund Balance	\$ 37,454,928	\$ 20,221,569	\$ (332,990)					\$ 57,343,507	\$ 42,337,624
Total Liabilities and Fund Balance	\$ 37,719,997	\$ 20,355,911	\$ (332,386)				\$ 23,960,710	\$ 81,704,232	\$ 65,597,306

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 2022/23										2021/22	
	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	\$ 86,269,660	\$ 293,414					\$ 86,563,074	\$ 137,507,972	\$ 78,051,403	\$ 126,401,584	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 305,321	\$ 0	\$ 305,321	
Judges' Compensation (0150019)	\$ 7,744,676						\$ 7,744,676	\$ 16,684,220	\$ 6,663,771	\$ 18,363,525	
Court Interpreter (0150037)	\$ 3,217,885						\$ 3,217,885	\$ 6,359,835	\$ 3,117,268	\$ 6,280,008	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 6,572,581						\$ 6,572,581	\$ 12,507,585	\$ 3,549,999	\$ 9,745,420	
Other Miscellaneous	\$ 923,656	\$ 15,728,248					\$ 16,651,904	\$ 16,651,904	\$ 12,551,024	\$ 923,656	
	<b>\$ 104,728,458</b>	<b>\$ 16,021,662</b>					<b>\$ 120,750,120</b>	<b>\$ 190,016,837</b>	<b>\$ 103,933,464</b>	<b>\$ 162,019,514</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 427,356				\$ 427,356	\$ 1,859,128	\$ 502,881	\$ 1,843,695	
Other Judicial Council Grants			\$ 6,694				\$ 6,694	\$ 22,808	\$ 12,000	\$ 39,577	
Non-Judicial Council Grants											
			<b>\$ 434,050</b>				<b>\$ 434,050</b>	<b>\$ 1,881,936</b>	<b>\$ 514,881</b>	<b>\$ 1,883,272</b>	
Other Financing Sources											
Interest Income	\$ 645,166	\$ 224,183					\$ 869,349	\$ 538,175	\$ 12,206	\$ 122,000	
Investment Income											
Donations											
Local Fees	\$ 972,383	\$ 366,468					\$ 1,338,851	\$ 3,271,444	\$ 2,068,745	\$ 4,244,048	
Non-Fee Revenues								\$ 75,000		\$ 131,000	
Enhanced Collections		\$ 4,448,657					\$ 4,448,657	\$ 11,444,989	\$ 4,306,896	\$ 12,257,709	
Escheatment								\$ 276,800		\$ 130,500	
Prior Year Revenue	\$ 45,543	\$ (16,541)	\$ (8,303)				\$ 20,699	\$ 4,407	\$ (15,153)		
County Program - Restricted		\$ 160,728					\$ 160,728	\$ 636,282	\$ 191,345	\$ 522,074	
Reimbursement Other	\$ 657,197	\$ 1,177,625					\$ 1,834,822	\$ 4,931,544	\$ 2,666,014	\$ 4,666,501	
Sale of Fixed Assets											
Other Miscellaneous	\$ 13,454	\$ 12,920					\$ 26,375	\$ 79,365	\$ 52,425	\$ 86,221	
	<b>\$ 2,333,742</b>	<b>\$ 6,374,041</b>	<b>\$ (8,303)</b>				<b>\$ 8,699,480</b>	<b>\$ 21,258,006</b>	<b>\$ 9,282,477</b>	<b>\$ 22,160,053</b>	
<b>Total Revenues</b>	<b>\$ 107,062,201</b>	<b>\$ 22,395,703</b>	<b>\$ 425,747</b>				<b>\$ 129,883,651</b>	<b>\$ 213,156,779</b>	<b>\$ 113,730,822</b>	<b>\$ 186,062,839</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 44,152,526	\$ 2,581,640	\$ 372,052				\$ 47,106,218	\$ 98,496,153	\$ 43,965,658	\$ 96,467,401	
Temp Help											
Overtime	\$ 59,562	\$ 2,632	\$ 863				\$ 63,056	\$ 108,502	\$ 32,199	\$ 25,000	
Staff Benefits	\$ 22,544,930	\$ 1,603,781	\$ 251,996				\$ 24,400,707	\$ 56,161,616	\$ 22,077,063	\$ 55,478,032	
	<b>\$ 66,757,018</b>	<b>\$ 4,188,053</b>	<b>\$ 624,910</b>				<b>\$ 71,569,981</b>	<b>\$ 154,766,271</b>	<b>\$ 66,074,920</b>	<b>\$ 151,970,433</b>	
Operating Expenses and Equipment											
General Expense	\$ 1,247,014	\$ 10,531	\$ 4,090				\$ 1,261,634	\$ 14,302,507	\$ 1,472,503	\$ 6,563,212	
Printing	\$ 122,482	\$ 17,433					\$ 139,914	\$ 218,017	\$ 110,132	\$ 270,865	
Telecommunications	\$ 207,956	\$ 18,687	\$ 1,171				\$ 227,815	\$ 519,050	\$ 212,314	\$ 522,916	
Postage	\$ 436,892	\$ 78,689					\$ 515,581	\$ 1,152,325	\$ 496,465	\$ 1,189,920	
Insurance	\$ 103,143	\$ 5,334					\$ 108,477	\$ 125,316	\$ 102,940	\$ 91,941	
In-State Travel	\$ 78,971	\$ 1,410					\$ 80,381	\$ 126,329	\$ 29,326	\$ 112,726	
Out-of-State Travel	\$ 1,295						\$ 1,295	\$ 12,504	\$ 1,293	\$ 9,320	
Training	\$ 26,947						\$ 26,947	\$ 105,765	\$ 42,297	\$ 63,202	
Security Services	\$ 987,153	\$ 2,970	\$ 60,968				\$ 1,051,091	\$ 2,581,645	\$ 941,609	\$ 2,260,321	
Facility Operations	\$ 1,552,962	\$ 686,354	\$ 5,187				\$ 2,244,503	\$ 5,268,310	\$ 1,436,092	\$ 3,404,516	
Utilities									\$ (2,100)	\$ 30,000	
Contracted Services	\$ 5,886,105	\$ 1,061,383					\$ 6,947,488	\$ 22,822,979	\$ 5,719,264	\$ 12,990,508	
Consulting and Professional Services	\$ 72,018	\$ 25,163	\$ 173				\$ 97,354	\$ 234,484	\$ 77,295	\$ 265,000	
Information Technology	\$ 3,083,746	\$ 305,712	\$ 2,563				\$ 3,392,022	\$ 4,196,366	\$ 2,753,586	\$ 4,007,499	
Major Equipment	\$ 715,171						\$ 715,171	\$ 1,514,377	\$ 251,620	\$ 697,100	
Other Items of Expense	\$ 268,384	\$ 10,049					\$ 278,433	\$ 1,381,576	\$ 28,540	\$ 50,531	
	<b>\$ 14,790,239</b>	<b>\$ 2,223,715</b>	<b>\$ 74,152</b>				<b>\$ 17,088,105</b>	<b>\$ 54,561,550</b>	<b>\$ 13,673,176</b>	<b>\$ 32,529,577</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 416,977						\$ 416,977	\$ 806,500	\$ 340,689	\$ 880,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (625,209)	\$ 562,340	\$ 62,869				\$ 0	\$ 1	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 64,569	\$ 33,613	\$ (5,359)				\$ 92,823	\$ 67,288	\$ 28,214		
	<b>\$ (143,662)</b>	<b>\$ 595,953</b>	<b>\$ 57,510</b>				<b>\$ 509,800</b>	<b>\$ 873,789</b>	<b>\$ 368,903</b>	<b>\$ 880,000</b>	
<b>Total Expenditures</b>	<b>\$ 81,403,594</b>	<b>\$ 7,007,721</b>	<b>\$ 756,572</b>				<b>\$ 89,167,887</b>	<b>\$ 210,201,610</b>	<b>\$ 80,116,999</b>	<b>\$ 185,380,010</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 25,658,607	\$ 15,387,982	\$ (330,824)				\$ 40,715,764	\$ 2,955,169	\$ 33,613,823	\$ 682,829	
Operating Transfers In (Out)	\$ 2,166		\$ (2,166)				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 11,794,156	\$ 4,833,587	\$ 0				\$ 16,627,743	\$ 16,627,743	\$ 8,723,801	\$ 8,723,801	
Ending Balance (Deficit)	<b>\$ 37,454,928</b>	<b>\$ 20,221,569</b>	<b>\$ (332,990)</b>				<b>\$ 57,343,507</b>	<b>\$ 19,582,912</b>	<b>\$ 42,337,624</b>	<b>\$ 9,406,630</b>	

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

For the month ended December										
Fiscal Year 2022/23									2021/22	
	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	\$ 28,224,101	\$ 165,614			\$ 0	\$ 378	\$ 28,390,094	\$ 56,263,558	\$ 25,830,181	\$ 51,421,901
Traffic & Other Infractions	\$ 3,091,837	\$ 271,361					\$ 3,363,198	\$ 9,749,490	\$ 3,013,088	\$ 8,224,976
Other Criminal Cases	\$ 5,276,257	\$ 703,193				\$ 56,912	\$ 6,036,361	\$ 26,829,762	\$ 5,406,712	\$ 12,885,834
Civil	\$ 6,260,092	\$ 96,897			\$ 0	\$ 7,572	\$ 6,364,562	\$ 20,903,921	\$ 6,235,353	\$ 16,250,735
Family & Children Services	\$ 7,422,098	\$ 39,570			\$ 0	\$ (3,742)	\$ 7,457,925	\$ 20,348,736	\$ 7,243,476	\$ 17,933,120
Probate, Guardianship & Mental Health Services	\$ 3,404,196	\$ 18,608					\$ 3,422,803	\$ 8,492,865	\$ 3,195,005	\$ 7,419,629
Juvenile Dependency Services	\$ 772,294	\$ 3,949,202				\$ 4,254	\$ 4,725,749	\$ 11,369,800	\$ 3,910,520	\$ 9,530,193
Juvenile Delinquency Services	\$ 618,464	\$ 9,227					\$ 627,691	\$ 1,491,849	\$ 558,542	\$ 1,357,220
Other Court Operations									\$ 915	
Court Interpreters	\$ 2,661,519	\$ 783,921					\$ 3,445,440	\$ 6,980,692	\$ 3,150,628	\$ 6,780,942
Jury Services	\$ 662,261	\$ 361,903	\$ 416,977		\$ 0		\$ 1,441,142	\$ 3,093,829	\$ 1,185,320	\$ 2,827,494
Security		\$ 1,128,620					\$ 1,128,620	\$ 3,070,756	\$ 978,364	\$ 2,545,248
Trial Court Operations Program	\$ 58,393,119	\$ 7,528,116	\$ 416,977		\$ 0	\$ 65,373	\$ 66,403,586	\$ 168,595,258	\$ 60,708,105	\$ 137,177,292
Enhanced Collections	\$ 3,539,719	\$ 1,270,575			\$ 556,686	\$ 19,384	\$ 5,386,365	\$ 12,094,163	\$ 5,159,691	\$ 11,526,974
Other Non-Court Operations	\$ 365	\$ 0					\$ 365		\$ 339	\$ 1,166
Non-Court Operations Program	\$ 3,540,084	\$ 1,270,575			\$ 556,686	\$ 19,384	\$ 5,386,730	\$ 12,094,163	\$ 5,160,030	\$ 11,528,140
Executive Office	\$ 901,098	\$ 9,916			\$ (556,686)	\$ 600	\$ 354,928	\$ 663,811	\$ 502,324	\$ 2,448,706
Fiscal Services	\$ 1,268,538	\$ 584,511					\$ 1,853,048	\$ 5,695,284	\$ 1,984,264	\$ 5,128,239
Human Resources	\$ 2,906,160	\$ 369,125				\$ 7,465	\$ 3,282,751	\$ (12,547,929)	\$ 2,466,043	\$ 7,624,286
Business & Facilities Services	\$ 2,295,591	\$ 3,015,460			\$ 0		\$ 5,311,051	\$ 22,394,283	\$ 3,844,316	\$ 10,386,857
Information Technology	\$ 2,265,391	\$ 4,310,402					\$ 6,575,793	\$ 13,306,740	\$ 5,451,918	\$ 11,086,490
Court Administration Program	\$ 9,636,778	\$ 8,289,414			\$ (556,686)	\$ 8,065	\$ 17,377,571	\$ 29,512,189	\$ 14,248,864	\$ 36,674,578
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 71,569,981	\$ 17,088,105	\$ 416,977		\$ 0	\$ 92,823	\$ 89,167,887	\$ 210,201,610	\$ 80,116,999	\$ 185,380,010