


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

I HEREBY CERTIFY, to the best of my knowledge and belief, that the amounts stated herein and contained in the Quarterly Financial Statement detail documents included by reference above, fairly present a statement of all court revenues (financing sources), funds held in trust, and court expenditures in accordance with the reporting requirements adopted by the Judicial Council in the Trial Court Financial Policies and Procedures Manual.



Signature of Presiding Judge or Court Executive

12/2/13

Date

Orange County Superior Court

Court

Fiscal Year 2013/2014 – 1st Quarter

Fiscal Year and Ending Quarter

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

For the month ended September						
Fiscal Year 2013/14						2012/13
	Governmental Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue				
		Non-Grant	Grant			
ASSETS						
Operations	\$ (192,515)	\$ 1,529,088	\$ (1,662,913)	\$ 261,091	\$ (65,249)	\$ 148,063
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Other		\$ 50,464			\$ 50,464	\$ 22,787
Distribution				\$ 332,619	\$ 332,619	\$ 445,619
Cash on Hand	\$ 22,675				\$ 22,675	\$ 32,125
Cash with County	\$ 10,672,238	\$ 0	\$ 0	\$ 36,116,053	\$ 46,788,291	\$ 39,276,467
Total Cash	\$ 10,507,398	\$ 1,579,552	\$ (1,662,913)	\$ 36,709,763	\$ 47,133,800	\$ 39,930,061
Short Term Investment	\$ 38,419,807			\$ 8,764,426	\$ 47,184,233	\$ 31,167,571
Total Investments	\$ 38,419,807			\$ 8,764,426	\$ 47,184,233	\$ 31,167,571
Accounts Receivable - General	\$ 79,842	\$ 613,306	\$ 1,140,320	\$ 0	\$ 1,833,468	\$ 3,224,381
Due From Other Governments	\$ 0	\$ 0	\$ 0	\$ 614,829	\$ 614,829	\$ 8,798,781
Due From State	\$ 3,091	\$ 0	\$ 0		\$ 3,091	\$ 3,091
General Due To/From	\$ 2,078,000	\$ 0			\$ 2,078,000	\$ 0
Total Receivables	\$ 2,160,933	\$ 613,306	\$ 1,140,320	\$ 614,829	\$ 4,529,388	\$ 12,026,254
Prepaid Expenses - General	\$ 0	\$ 0			\$ 0	\$ 11,471,612
Total Prepaid Expenses	\$ 0	\$ 0			\$ 0	\$ 11,471,612
Total Assets	\$ 51,088,138	\$ 2,192,858	\$ (522,593)	\$ 46,089,018	\$ 98,847,422	\$ 94,595,498
LIABILITIES AND FUND BALANCES						
Accrued Liabilities	\$ 0	\$ 0	\$ 0	\$ 5,449	\$ 5,449	\$ 5,062
Accounts Payable - General	\$ 1,035,063	\$ 113,769	\$ 953	\$ 0	\$ 1,149,785	\$ 422,336
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 2,078,000	\$ 2,078,000	\$ 2,001
TC145 Liability				\$ 4,724,422	\$ 4,724,422	\$ 5,510,743
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 3,307,132	\$ 3,307,132	\$ 3,839,879
Sales and Use Tax	\$ 239				\$ 239	\$ 84
Interest				\$ 91	\$ 91	\$ 285
Total Accounts Payable and Accrued Liab.	\$ 1,035,302	\$ 113,769	\$ 953	\$ 10,115,095	\$ 11,265,118	\$ 9,780,390
Criminal				\$ 4,633,467	\$ 4,633,467	\$ 4,294,501
Trust Held Outside of the AOC				\$ 31,340,301	\$ 31,340,301	\$ 33,636,405
Trust Interest Payable				\$ 156	\$ 156	\$ 621
Total Trust Deposits				\$ 35,973,924	\$ 35,973,924	\$ 37,931,527
Benefits Payable	\$ (152)				\$ (152)	\$ 0
Total Payroll Liabilities	\$ (152)	\$ 0	\$ 0		\$ (152)	\$ 0
Revenue Collected in Advance	\$ 1,452	\$ 50,464			\$ 51,916	\$ 331,787
Liabilities For Deposits	\$ 74,748	\$ 1,010	\$ 463		\$ 76,221	\$ 84,220
Total Other Liabilities	\$ 76,200	\$ 51,474	\$ 463		\$ 128,137	\$ 416,007
Total Liabilities	\$ 1,111,349	\$ 165,243	\$ 1,416	\$ 46,089,018	\$ 47,367,026	\$ 48,127,925
Total Fund Balance	\$ 49,976,789	\$ 2,027,615	\$ (524,009)		\$ 51,480,396	\$ 46,467,573
Total Liabilities and Fund Balance	\$ 51,088,138	\$ 2,192,858	\$ (522,593)	\$ 46,089,018	\$ 98,847,422	\$ 94,595,498

**Superior Court of California, County of Orange
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)**

	For the month ended September						
	Fiscal Year 2013/14			2012/13			
	Governmental Funds			Total Funds	Current Budget	Total Funds	Final Budget
	General	Special Revenue Non-Grant	Grant	(Info. Purposes Only)	(Annual)	(Info. Purposes Only)	(Annual)
REVENUES							
State Financing Sources							
Trial Court Trust Fund	\$ 53,290,442	\$ 116,456		\$ 53,406,898	\$ 132,708,460	\$ 25,952,210	\$ 112,474,510
Improvement and Modernization Fund	\$ (10,815)			\$ (10,815)	\$ 1,352,264	\$ 1	\$ 1,352,264
Judges' Compensation (45.25)	\$ 292,125			\$ 292,125	\$ 1,178,000	\$ 287,376	\$ 1,159,000
Court Interpreter (45.45)	\$ 1,739,864			\$ 1,739,864	\$ 8,528,339	\$ 1,616,810	\$ 9,000,000
Civil Coordination Reimbursement (45.55)					\$ 40,000		\$ 95,000
MOU Reimbursements (45.10 and General)	\$ (627,448)			\$ (627,448)	\$ 7,654,022	\$ 1,155,849	\$ 9,484,037
Other Miscellaneous					\$ 6,969,920		\$ 7,783,309
	\$ 54,684,168	\$ 116,456		\$ 54,800,624	\$ 158,431,005	\$ 29,012,246	\$ 141,348,120
Grants							
AB 1058 Commissioner/Facilitator			\$ 102,381	\$ 102,381	\$ 3,197,451	\$ 50,063	\$ 3,485,681
Other AOC Grants			\$ 1,542	\$ 1,542	\$ 149,956	\$ (16,653)	\$ 140,835
Non-AOC Grants			\$ (29,005)	\$ (29,005)	\$ 183,187		
			\$ 74,917	\$ 74,917	\$ 3,530,594	\$ 33,410	\$ 3,626,516
Other Financing Sources							
Interest Income	\$ 8,606	\$ 6		\$ 8,611	\$ 100,000	\$ 13,088	\$ 200,000
Donations					\$ 1,500		\$ 2,500
Local Fees	\$ 953,222	\$ 0		\$ 953,222	\$ 5,753,100	\$ 1,096,695	\$ 5,999,638
Non-Fee Revenues	\$ 109,388			\$ 109,388	\$ 638,500	\$ 120,236	\$ 636,000
Enhanced Collections		\$ 501,049		\$ 501,049	\$ 4,750,947	\$ 658,304	\$ 4,850,000
Escheatment					\$ 20,000		\$ 2,565,000
County Program - Restricted	\$ (24,470)	\$ 445,051		\$ 420,582	\$ 8,687,007	\$ 300,964	\$ 9,066,317
Reimbursement Other	\$ 45,612	\$ 814,331		\$ 859,942	\$ 4,332,807	\$ 86,108	\$ 3,959,951
Sale of Fixed Assets							
Other Miscellaneous	\$ 14,827	\$ 457		\$ 15,284	\$ 300,000	\$ 221,759	\$ 895,400
	\$ 1,107,186	\$ 1,760,894		\$ 2,868,079	\$ 24,583,861	\$ 2,497,154	\$ 28,174,806
Total Revenues	\$ 55,791,354	\$ 1,877,350	\$ 74,917	\$ 57,743,620	\$ 186,545,460	\$ 31,542,810	\$ 173,149,442
EXPENDITURES							
Personal Services							
Salaries - Permanent	\$ 22,192,624	\$ 862,482	\$ 336,449	\$ 23,391,555	\$ 105,375,596	\$ 24,886,928	\$ 109,297,907
Temp Help	\$ 247,416	\$ 16,704	\$ 21,520	\$ 285,640	\$ 917,493	\$ 304,028	\$ 1,245,731
Overtime	\$ 263,399	\$ 23,353	\$ 1,491	\$ 288,243	\$ 892,022	\$ 40,700	\$ 256,048
Staff Benefits	\$ 11,003,747	\$ 435,418	\$ 165,961	\$ 11,605,127	\$ 53,458,600	\$ 10,907,917	\$ 51,071,786
	\$ 33,707,186	\$ 1,337,957	\$ 525,421	\$ 35,570,564	\$ 160,643,711	\$ 36,139,573	\$ 161,871,472
Operating Expenses and Equipment							
General Expense	\$ 425,024	\$ 2,873	\$ 3,242	\$ 431,139	\$ 2,980,066	\$ 314,393	\$ 3,423,277
Printing	\$ 31,980	\$ 11,021		\$ 43,001	\$ 587,801	\$ 41,370	\$ 622,775
Telecommunications	\$ 68,714	\$ 4,620		\$ 73,334	\$ 1,567,541	\$ 87,547	\$ 2,569,905
Postage	\$ 123,395	\$ 28,300		\$ 151,695	\$ 1,029,150	\$ 129,618	\$ 1,070,002
Insurance					\$ 66,201		\$ 58,645
In-State Travel	\$ 17,316	\$ 2,853	\$ 163	\$ 20,332	\$ 201,583	\$ 19,097	\$ 190,443
Out-of-State Travel	\$ 2,181		\$ (261)	\$ 1,920		\$ 524	\$ 8,800
Training	\$ 63,620		\$ 4,120	\$ 67,740	\$ 244,774	\$ 13,340	\$ 308,082
Security Services	\$ 69,694	\$ 25,310	\$ (48,443)	\$ 46,561	\$ 1,429,577	\$ (19,074)	\$ 1,441,403
Facility Operations	\$ 271,335	\$ 185,501		\$ 456,836	\$ 5,425,062	\$ 206,004	\$ 2,533,350
Contracted Services	\$ 1,927,339	\$ 487,883	\$ 10,506	\$ 2,425,728	\$ 19,545,687	\$ 1,447,111	\$ 21,141,310
Consulting and Professional Services	\$ 183,895			\$ 183,895	\$ 1,137,214	\$ (6,160)	\$ 654,300
Information Technology	\$ 412,299		\$ 106	\$ 412,404	\$ 9,249,715	\$ 398,680	\$ 5,275,387
Major Equipment	\$ 11,825			\$ 11,825	\$ 410,044	\$ 437,207	\$ 707,920
Other Items of Expense	\$ 2,662			\$ 2,662	\$ 31,702	\$ 1,705	\$ 45,218
	\$ 3,611,278	\$ 748,361	\$ (30,567)	\$ 4,329,072	\$ 43,906,117	\$ 3,071,361	\$ 40,050,817
Special Items of Expense							
Grand Jury							
Jury Costs	\$ 237,495			\$ 237,495	\$ 1,190,000	\$ 151,917	\$ 1,195,000
Judgements, Settlements and Claims	\$ 12,000			\$ 12,000			
Other	\$ 0			\$ 0		\$ 5,809	\$ 2,438
Internal Cost Recovery	\$ (123,394)	\$ 19,321	\$ 104,073	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment		\$ 13,409		\$ 13,409			
	\$ 126,101	\$ 32,730	\$ 104,073	\$ 262,904	\$ 1,190,000	\$ 157,726	\$ 1,197,438
Total Expenditures	\$ 37,444,566	\$ 2,119,048	\$ 598,926	\$ 40,162,540	\$ 205,739,828	\$ 39,368,860	\$ 203,119,727
Excess (Deficit) of Revenues Over Expenditures	\$ 18,346,788	\$ (241,699)	\$ (524,009)	\$ 17,581,080	\$ (19,194,368)	\$ (7,825,850)	\$ (29,970,285)
Operating Transfers In (Out)	\$ 298,563	\$ (298,563)		\$ 0	\$ 0		\$ 0
Fund Balance (Deficit)							
Beginning Balance (Deficit)	\$ 31,331,439	\$ 2,567,877	\$ 0	\$ 33,899,316	\$ 33,899,316	\$ 54,293,423	\$ 54,293,423
Ending Balance (Deficit)	\$ 49,976,783	\$ 2,027,615	\$ (524,009)	\$ 51,480,396	\$ 14,704,948	\$ 46,467,573	\$ 24,323,138

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

For the month ended September										2012/13	
Fiscal Year 2013/14											
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)		
PROGRAM EXPENDITURES:											
Judges & Courtroom Support	\$ 13,978,515	\$ 413,072	\$ 0	\$ 75,127		\$ 14,466,714	\$ 64,833,048	\$ 15,070,645	\$ 66,783,139		
Traffic & Other Infractions	\$ 1,081,440	\$ 147,295				\$ 1,228,735	\$ 6,188,181	\$ 1,457,522	\$ 7,198,498		
Other Criminal Cases	\$ 2,228,254	\$ 286,503				\$ 2,514,757	\$ 15,408,443	\$ 2,376,161	\$ 15,878,227		
Civil	\$ 1,623,917	\$ 66,675				\$ 1,690,592	\$ 9,868,043	\$ 2,075,543	\$ 9,436,184		
Family & Children Services	\$ 2,313,987	\$ 232,323		\$ 28,946		\$ 2,575,256	\$ 12,162,497	\$ 2,089,166	\$ 9,870,358		
Probate, Guardianship & Mental Health Services	\$ 732,999	\$ 3,513				\$ 736,513	\$ 2,962,183	\$ 653,661	\$ 2,873,971		
Juvenile Dependency Services	\$ 634,217	\$ 1,225,864				\$ 1,860,082	\$ 9,457,401	\$ 1,221,832	\$ 9,179,562		
Juvenile Delinquency Services	\$ 342,459	\$ 137,035				\$ 479,494	\$ 4,596,018	\$ 389,168	\$ 2,268,211		
Other Court Operations	\$ 3,318,802	\$ (39,423)				\$ 3,279,379	\$ 21,150,242	\$ 3,570,754	\$ 16,813,348		
Court Interpreters	\$ 1,671,018	\$ 253,609				\$ 1,924,627	\$ 8,760,977	\$ 1,867,605	\$ 9,263,767		
Jury Services	\$ 382,348	\$ 63,376	\$ 237,495			\$ 683,218	\$ 3,783,687	\$ 599,313	\$ 3,872,877		
Security	\$ 488,839	\$ 87,461				\$ 576,300	\$ 3,659,818	\$ 488,001	\$ 3,870,902		
	\$ 28,796,795	\$ 2,877,305	\$ 237,495	\$ 104,073		\$ 33,015,667	\$ 162,830,538	\$ 31,859,370	\$ 157,309,044		
Trial Court Operations Program											
Enhanced Collections	\$ 667,125	\$ 71,674				\$ 738,799	\$ 4,080,947	\$ 763,488	\$ 4,343,126		
Other Non-Court Operations	\$ 371,356	\$ 74,250				\$ 445,606	\$ 1,860,611	\$ 384,574	\$ 1,857,011		
	\$ 1,038,481	\$ 145,923				\$ 1,184,404	\$ 5,941,558	\$ 1,148,061	\$ 6,200,137		
Non-Court Operations Program											
Executive Office	\$ 100,625	\$ (39,670)	\$ 12,000			\$ 72,955	\$ 675,035	\$ 98,081	\$ 794,611		
Fiscal Services	\$ 1,401,902	\$ 279,130		\$ (123,394)		\$ 1,557,639	\$ 7,684,702	\$ 1,476,303	\$ 8,109,593		
Human Resources	\$ 1,172,187	\$ 30,236				\$ 1,202,423	\$ 5,772,859	\$ 1,124,009	\$ 4,908,952		
Business & Facilities Services	\$ 1,646,923	\$ 832,592		\$ 19,321	\$ 13,409	\$ 2,512,245	\$ 16,477,883	\$ 1,763,018	\$ 13,043,740		
Information Technology	\$ 1,413,652	\$ 203,555				\$ 1,617,207	\$ 6,357,253	\$ 1,899,817	\$ 12,763,650		
	\$ 5,735,289	\$ 1,305,844	\$ 12,000	\$ (104,073)	\$ 13,409	\$ 8,982,469	\$ 36,987,732	\$ 6,361,228	\$ 39,610,546		
Court Administration Program											
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
Total	\$ 35,570,564	\$ 4,329,072	\$ 249,495	\$ 0	\$ 13,409	\$ 40,162,540	\$ 205,739,828	\$ 39,369,660	\$ 203,119,727		

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

Orange County Superior Court
Court

Fiscal Year 2013/2014 – 1st Quarter
Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)				
Court Employee Positions (FTEs)	1,484			

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Orange County Superior Court
 Court

Fiscal Year 2013/2014 – 1st Quarter
 Fiscal Year and Ending Quarter

FOOTNOTES

1	The total of authorized court positions (FTE Full-time employee) reported on this quarterly financial statement (1,524.6) has been updated since the court's submission of the schedule 7A in June 2013 (1,527.79).
2	The negative cash balance of Grant funds results from the timing of reimbursements received for expenditures incurred in Quarter 1.
3	There is no balance of Prepaid Expenses as retirement contribution prepayment to OCERS has been discontinued for FY 2013/14
4	Accounts Receivable -- General includes \$1,833,068 due from other governments (AOC, County of Orange)
5	The Balance Sheet does not currently display the true balances of fiduciary funds as the county's financial system will be mapped over to the court's financial system at the end of the fiscal year.
6	The delayed reimbursements from AOC, Department of Justice, and County of Orange for expenditures incurred in prior year result in negative revenue due to the accrual reversal of Adobe Subscription, Court appointed Council fees, Bureau of Justice Grant, Human Resources services.
7	The prior year expense adjustment was erroneously posted in Quarter 1 and reversed in Quarter 2.
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