

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

2/9/12
Date

Superior Court of Orange County
Court

Fiscal Year 2011-2012, First Quarter
Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Orange Superior Court
 Court

FY: 2011-2012 Q1
 Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
1688.22		1636			

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

Orange Superior Court
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended Sep									
Fiscal Year 2011/12									
	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						
ASSETS									
Operations	\$ 2,345,723	\$ (1,938,797)	\$ (1,234,723)				\$ 84,628	\$ (743,169)	\$ (535,461)
Payroll									
Jury								\$ 5,000	\$ 5,000
Revolving	\$ 5,000							\$ 69,589	\$ 69,589
Other		\$ 69,589						\$ 519,505	\$ 519,505
Distribution								\$ 0	\$ 0
Civil Filing Fees								\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 33,925							\$ 33,925	\$ 33,925
Cash with County	\$ 10,387,759	\$ 0	\$ 0				\$ 35,429,627	\$ 45,817,387	\$ 44,781,153
Total Cash	\$ 12,772,407	\$ (1,869,208)	\$ (1,234,723)				\$ 36,053,761	\$ 45,702,237	\$ 44,730,888
Short Term Investment	\$ 28,915,097						\$ 8,292,880	\$ 37,207,976	\$ 38,559,588
Investment in Financial Institution									
Total Investments	\$ 28,915,097						\$ 8,292,880	\$ 37,207,976	\$ 38,559,588
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 486,384	\$ 2,435,623	\$ 58,829				\$ 0	\$ 2,980,836	\$ 1,544,661
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 73
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 5,752	\$ 0	\$ 0				\$ 657,693	\$ 663,445	\$ 691,732
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From							\$ 0	\$ 0	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 492,136	\$ 2,435,623	\$ 58,829				\$ 657,693	\$ 3,644,261	\$ 2,236,486
Prepaid Expenses - General	\$ 16,771,956	\$ 32,562						\$ 16,804,518	\$ 10,855,485
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 16,771,956	\$ 32,562						\$ 16,804,518	\$ 10,855,485
Other Assets									
Total Other Assets									
Total Assets	\$ 58,954,595	\$ 596,973	\$ (1,174,894)				\$ 44,984,333	\$ 103,359,013	\$ 96,382,446
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 6,181	\$ 6,181	\$ 0
Accounts Payable - General	\$ 378,370	\$ 122,268	\$ 193				\$ 0	\$ 500,832	\$ 7,056,233
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 82,278						\$ 0	\$ 82,278	\$ 0
TC145 Liability							\$ 4,722,812	\$ 4,722,812	\$ 5,039,391
Due to Other Governments	\$ 0		\$ 0				\$ 4,250,337	\$ 4,250,337	\$ 7,129,685
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 4,825							\$ 4,825	\$ 2,881
Interest							\$ 226	\$ 226	\$ 358
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 465,473	\$ 122,268	\$ 193				\$ 8,979,555	\$ 9,567,489	\$ 19,228,547
Civil									
Criminal							\$ 4,173,730	\$ 4,173,730	\$ 3,993,683
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 31,830,803	\$ 31,830,803	\$ 30,656,247
Trust Interest Payable							\$ 245	\$ 245	\$ 509
Miscellaneous Trust									
Total Trust Deposits							\$ 36,004,778	\$ 36,004,778	\$ 34,650,440
Accrued Payroll	\$ (8,057)	\$ 8,057	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 0							\$ 0	\$ 1,424
Deferred Compensation Payable									
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ (8,057)	\$ 8,057	\$ 0					\$ 0	\$ 1,424
Revenue Collected in Advance	\$ 94,195	\$ 69,589						\$ 163,784	\$ 146,693
Liabilities For Deposits	\$ 62,893	\$ 110						\$ 62,993	\$ 66,633
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 157,078	\$ 69,699						\$ 226,777	\$ 215,326
Total Liabilities	\$ 614,494	\$ 200,927	\$ 193				\$ 44,984,333	\$ 45,799,044	\$ 54,095,737
Fund Balance - Nonspendable	\$ 0							\$ 0	\$ 0
Fund Balance - Restricted	\$ 7,764,228	\$ 1,757,368						\$ 9,521,596	\$ 9,879,202
Fund Balance - Committed	\$ 0							\$ 0	\$ 0
Fund Balance - Assigned	\$ 43,723,269							\$ 43,723,269	\$ 38,879,045
Fund Balance - Unassigned	\$ 9,262,043	\$ 0	\$ 0					\$ 9,262,043	\$ 4,298,452
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (2,412,437)	\$ (1,358,415)	\$ (1,176,087)					\$ (4,946,939)	\$ (10,769,980)
Total Fund Balance	\$ 58,337,102	\$ 398,953	\$ (1,176,087)					\$ 57,559,968	\$ 42,286,709
Total Liabilities and Fund Balance	\$ 58,351,596	\$ 596,973	\$ (1,174,894)				\$ 44,984,333	\$ 103,359,013	\$ 96,382,446

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

For the month ended Sep											
Fiscal Year 2011/12								2010/11			
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 33,376,986	\$ 41,849					\$ 33,418,835	\$ 158,484,197	\$ 34,679,553	\$ 205,546,912	
Trial Court Improvement Fund								\$ 554,953		\$ 723,260	
Judicial Administration Efficiency & Mod Fund	\$ 4,149						\$ 4,149	\$ 855,820	\$ 5,000	\$ 841,920	
Judges' Compensation (45.25)	\$ 287,376						\$ 287,376	\$ 1,130,500	\$ 250,617	\$ 1,111,500	
Court Interpreter (45.45)	\$ 1,783,086						\$ 1,783,086	\$ 8,850,000	\$ 1,795,002	\$ 8,381,000	
Civil Coordination Reimbursement (45.55)	\$ 0						\$ 0	\$ 100,000	\$ 0	\$ 83,000	
MOU Reimbursements (45.10 and General)	\$ 1,260,984						\$ 1,260,984	\$ 8,952,343	\$ 1,498,864	\$ 9,456,959	
Other Miscellaneous								\$ 69,000		\$ 84,846	
	\$ 36,712,580	\$ 41,849					\$ 36,754,429	\$ 178,997,813	\$ 36,229,036	\$ 226,229,397	
Grants											
AB 1058 Commissioner/Facilitator			\$ (217,709)				\$ (217,709)	\$ 3,511,017	\$ (307,624)	\$ 3,509,654	
Other AOC Grants	\$ 0		\$ (33,581)				\$ (33,581)	\$ 189,012	\$ 3,119	\$ 141,320	
Non-AOC Grants			\$ (52,071)				\$ (52,071)	\$ 102,424	\$ 74,330	\$ 670,000	
	\$ 0		\$ (303,361)				\$ (303,361)	\$ 3,802,453	\$ (230,175)	\$ 4,320,974	
Other Financing Sources											
Interest Income	\$ 12,526	\$ 28					\$ 12,554	\$ 389,000	\$ 14,362	\$ 230,892	
Investment Income								\$ 2,500		\$ 2,000	
Donations								\$ 4,668,000	\$ 734,364	\$ 3,954,500	
Local Fees	\$ 781,325	\$ 5					\$ 781,330	\$ 666,400	\$ 107,313	\$ 1,097,300	
Non-Fee Revenues	\$ 110,168						\$ 110,168	\$ 5,150,000	\$ 598,287	\$ 4,415,000	
Enhanced Collections		\$ 550,549						\$ 45,000		\$ 18,000	
Escheatment	\$ (42,128)						\$ (42,128)	\$ 8,839,433	\$ 850,533	\$ 9,244,792	
Prior Year Revenue	\$ 8,742	\$ 43,796					\$ 52,538	\$ 1,435,500	\$ 94,758	\$ 1,411,500	
County Program - Restricted	\$ 108,021	\$ 103					\$ 108,124	\$ 1,000,000	\$ 272,815	\$ 1,085,000	
Reimbursement Other	\$ 362,710						\$ 362,710	\$ 22,195,833	\$ 2,672,432	\$ 21,458,984	
Sale of Fixed Assets											
Other Miscellaneous	\$ 362,710						\$ 362,710				
	\$ 1,341,364	\$ 594,481					\$ 1,935,845	\$ 22,195,833	\$ 2,672,432	\$ 21,458,984	
Total Revenues	\$ 38,053,944	\$ 636,330	\$ (303,361)				\$ 38,386,913	\$ 204,996,099	\$ 40,671,294	\$ 252,009,358	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 24,592,869	\$ 865,373	\$ 475,277				\$ 25,933,519	\$ 113,448,680	\$ 25,136,335	\$ 111,439,673	
Temp Help	\$ 874,319	\$ 35,145	\$ 5,480				\$ 914,945	\$ 2,022,242	\$ 300,230	\$ 2,851,170	
Overtime	\$ 61,326	\$ 12,389					\$ 73,725	\$ 362,000	\$ 146,080	\$ 413,820	
Staff Benefits	\$ 10,651,880	\$ 367,648	\$ 214,318				\$ 11,233,847	\$ 49,019,867	\$ 10,111,825	\$ 45,326,784	
	\$ 36,180,395	\$ 1,280,566	\$ 695,075				\$ 38,156,038	\$ 164,852,889	\$ 35,694,470	\$ 160,031,427	
Operating Expenses and Equipment											
General Expense	\$ 489,099	\$ 5,337	\$ 11,355				\$ 505,791	\$ 3,613,797	\$ 1,075,403	\$ 4,940,010	
Printing	\$ 35,726	\$ 12,822					\$ 48,548	\$ 705,539	\$ 51,744	\$ 654,338	
Telecommunications	\$ 141,476	\$ 262					\$ 141,738	\$ 1,501,441	\$ 181,906	\$ 1,751,827	
Postage	\$ 139,162	\$ 29,732					\$ 168,894	\$ 969,950	\$ 163,089	\$ 954,475	
Insurance								\$ 53,274		\$ 48,763	
In-State Travel	\$ 20,979	\$ 3,123	\$ 544				\$ 24,647	\$ 238,717	\$ 13,006	\$ 223,474	
Out-of-State Travel	\$ 2,131	\$ 431	\$ 4,682				\$ 7,243	\$ 2,471	\$ 1,324	\$ 20,000	
Training	\$ 42,505	\$ 175	\$ 1,675				\$ 44,355	\$ 271,929	\$ 55,951	\$ 586,574	
Security Services	\$ (108,630)		\$ 3,917				\$ (104,613)	\$ 1,441,333	\$ 9,111,025	\$ 41,595,219	
Facility Operations	\$ 160,165						\$ 160,165	\$ 2,274,659	\$ 127,042	\$ 2,475,915	
Utilities											
Contracted Services	\$ 2,163,020	\$ 662,299	\$ 22,860				\$ 2,848,179	\$ 22,106,011	\$ 3,506,860	\$ 25,629,584	
Consulting and Professional Services	\$ 10,298		\$ 0				\$ 10,298	\$ 230,358	\$ 6,143	\$ 711,042	
Information Technology	\$ 610,272	\$ 0					\$ 610,272	\$ 9,710,355	\$ 605,402	\$ 8,808,518	
Major Equipment	\$ 421,745						\$ 421,745	\$ 793,936	\$ 584,282	\$ 2,312,912	
Other Items of Expense	\$ 9,677						\$ 9,677	\$ 75,050	\$ 19,766	\$ 72,626	
	\$ 4,137,726	\$ 714,180	\$ 45,033				\$ 4,896,939	\$ 44,078,820	\$ 15,502,753	\$ 90,783,277	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 264,038						\$ 264,038	\$ 1,190,000	\$ 213,410	\$ 1,164,000	
Judgements, Settlements and Claims	\$ 60						\$ 60				
Debt Service											
Other	\$ 16,779						\$ 16,779	\$ 30,651	\$ 30,650	\$ 30,651	
Capital Costs											
Internal Cost Recovery	\$ (132,618)		\$ 132,618				\$ 0				
Prior Year Expense Adjustment											
	\$ 148,259		\$ 132,618				\$ 280,877	\$ 1,220,651	\$ 244,060	\$ 1,194,651	
Total Expenditures	\$ 40,326,891	\$ 1,994,746	\$ 872,725				\$ 43,333,652	\$ 210,182,960	\$ 51,441,284	\$ 252,009,355	
Excess (Deficit) of Revenues Over Expenditures	\$ (2,412,437)	\$ (1,358,415)	\$ (1,176,087)				\$ (4,946,939)	\$ (5,186,261)	\$ (10,769,990)	\$ 0	
Operating Transfers In (Out)									\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 60,749,539	\$ 1,757,368	\$ 0				\$ 62,506,907	\$ 62,506,907	\$ 53,056,699	\$ 53,056,699	
Ending Balance (Deficit)	\$ 58,337,102	\$ 1,398,953	\$ (1,176,087)				\$ 57,558,968	\$ 57,350,646	\$ 42,286,709	\$ 53,056,699	

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

For the month ended Sep										
Fiscal Year 2011/12										
2010/11										
	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	\$ 15,073,919	\$ 579,769					\$ 15,653,687	\$ 67,375,099	\$ 14,927,069	\$ 66,776,599
Traffic & Other Infractions	\$ 1,411,997	\$ 150,231					\$ 1,562,228	\$ 7,595,286	\$ 1,569,777	\$ 8,538,153
Other Criminal Cases	\$ 2,586,158	\$ 330,497					\$ 2,916,655	\$ 17,517,150	\$ 3,317,955	\$ 17,589,647
Civil	\$ 2,282,143	\$ 21,649					\$ 2,303,793	\$ 10,216,520	\$ 2,475,466	\$ 10,202,406
Family & Children Services	\$ 2,135,379	\$ 81,276			\$ 132,618		\$ 2,349,272	\$ 9,570,386	\$ 2,027,892	\$ 9,511,310
Probate, Guardianship & Mental Health Services	\$ 785,031	\$ 32,123					\$ 817,154	\$ 3,166,414	\$ 708,493	\$ 3,146,997
Juvenile Dependency Services	\$ 450,212	\$ 988,234					\$ 1,438,446	\$ 10,078,370	\$ 1,881,596	\$ 9,750,342
Juvenile Delinquency Services	\$ 328,529	\$ 235,037					\$ 563,566	\$ 2,839,984	\$ 517,788	\$ 3,097,297
Other Court Operations	\$ 3,713,940	\$ 182,695					\$ 3,896,635	\$ 22,254,332	\$ 3,075,337	\$ 20,522,573
Court Interpreters	\$ 1,572,075	\$ 457,571					\$ 2,029,646	\$ 8,671,734	\$ 1,928,659	\$ 8,278,845
Jury Services	\$ 396,011	\$ 96,517					\$ 756,567	\$ 3,504,441	\$ 702,329	\$ 3,355,891
Security	\$ 546,006	\$ (82,818)					\$ 463,188	\$ 3,615,699	\$ 9,723,521	\$ 44,560,385
Trial Court Operations Program	\$ 31,281,401	\$ 3,072,781	\$ 264,038		\$ 132,618		\$ 34,750,837	\$ 186,405,415	\$ 42,855,883	\$ 205,330,447
Enhanced Collections	\$ 815,096	\$ 89,710					\$ 904,806	\$ 4,354,651	\$ 882,277	\$ 4,342,374
Other Non-Court Operations	\$ 428,297	\$ 15,322					\$ 443,619	\$ 1,849,172	\$ 389,286	\$ 2,160,913
Non-Court Operations Program	\$ 1,243,393	\$ 105,031					\$ 1,348,424	\$ 6,203,823	\$ 1,251,563	\$ 6,503,287
Executive Office	\$ 97,351	\$ 697					\$ 98,048	\$ 1,460,544	\$ 102,311	\$ 907,206
Fiscal Services	\$ 1,707,103	\$ 77,193					\$ 1,651,739	\$ 10,248,417	\$ 1,796,750	\$ 11,011,758
Human Resources	\$ 1,097,545	\$ 51,233					\$ 1,148,777	\$ 5,063,986	\$ 744,239	\$ 3,536,325
Business & Facilities Services	\$ 1,423,309	\$ 496,648					\$ 1,919,957	\$ 10,730,148	\$ 1,859,924	\$ 13,281,818
Information Technology	\$ 1,305,935	\$ 1,093,355					\$ 2,416,069	\$ 10,040,027	\$ 2,830,614	\$ 11,438,514
Court Administration Program	\$ 5,661,243	\$ 1,719,126					\$ 7,224,590	\$ 37,549,122	\$ 7,333,838	\$ 40,175,621
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 38,156,036	\$ 4,898,939	\$ 280,677		\$ 0		\$ 43,333,852	\$ 210,152,360	\$ 51,441,284	\$ 252,009,355

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Orange Superior Court

Court

FY: 2011-2012 Q1

Fiscal Year and Ending Quarter

FOOTNOTES

1	Included in Accounts Receivable – General: AR Due from Other Government (Account 131202) for \$2,491,462.
2	The fund balance constraints displayed in the Balance Sheet statement do not accurately reflect the current constraints on the court's fund balance.
3	The Fiduciary Funds balances displayed in the Balance Sheet statement do not accurately reflect the balances to date. The mapping of the activities in the County's financial system to the Court's financial system will be done at fiscal year-end.
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