

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

2/13/14

Date

Orange County Superior Court

Court

Fiscal Year 2013/2014 – 2nd Quarter

Fiscal Year and Ending Quarter

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

For the month ended December						
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	\$ (1,666,104)	\$ 1,872,906	\$ (731,329)	\$ 349,914	\$ (174,613)	\$ (610,290)
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Other		\$ 40,972			\$ 40,972	\$ 39,993
Distribution				\$ (1,059,852)	\$ (1,059,852)	\$ 124,547
Cash on Hand	\$ 22,675				\$ 22,675	\$ 30,475
Cash with County	\$ 16,614,002	\$ 0	\$ 0	\$ 36,116,053	\$ 52,730,055	\$ 39,852,427
Total Cash	\$ 14,975,573	\$ 1,913,878	\$ (731,329)	\$ 35,406,114	\$ 51,564,237	\$ 39,442,151
Short Term Investment	\$ 36,423,490			\$ 7,488,143	\$ 43,911,633	\$ 31,395,599
Total Investments	\$ 36,423,490			\$ 7,488,143	\$ 43,911,633	\$ 31,395,599
Accounts Receivable - General	\$ 262,665	\$ 792,182	\$ 548,990	\$ 0	\$ 1,603,836	\$ 4,197,595
Due From Other Governments	\$ 1,185	\$ 0	\$ 0	\$ 614,829	\$ 616,015	\$ 8,798,781
Due From State	\$ 3,091	\$ 0	\$ 0		\$ 3,091	\$ 3,091
Distribution Due To/From				\$ 2,280	\$ 2,280	\$ 1,821
General Due To/From	\$ 2,078,000	\$ 0			\$ 2,078,000	\$ 0
Total Receivables	\$ 2,344,942	\$ 792,182	\$ 548,990	\$ 617,110	\$ 4,303,223	\$ 13,001,289
Prepaid Expenses - General	\$ 0	\$ 0			\$ 0	\$ 7,647,741
Total Prepaid Expenses	\$ 0	\$ 0			\$ 0	\$ 7,647,741
Total Assets	\$ 53,744,004	\$ 2,706,060	\$ (182,339)	\$ 43,511,367	\$ 99,779,092	\$ 91,486,781
LIABILITIES AND FUND BALANCES						
Accrued Liabilities	\$ 0	\$ 0	\$ 0	\$ 5,449	\$ 5,449	\$ 5,062
Accounts Payable - General	\$ 1,220,309	\$ 57,658	\$ 10,792	\$ 0	\$ 1,288,759	\$ 456,797
Due to Other Funds	\$ 2,280	\$ 0	\$ 0	\$ 2,078,000	\$ 2,080,280	\$ 1,821
TC145 Liability				\$ 3,953,374	\$ 3,953,374	\$ 4,471,691
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 3,307,132	\$ 3,307,132	\$ 3,839,879
Sales and Use Tax	\$ 144				\$ 144	\$ 206
Interest				\$ 85	\$ 85	\$ 390
Total Accounts Payable and Accrued Liab.	\$ 1,222,734	\$ 57,658	\$ 10,792	\$ 9,344,040	\$ 10,635,224	\$ 8,775,845
Criminal				\$ 2,826,910	\$ 2,826,910	\$ 4,048,395
Trust Held Outside of the AOC				\$ 31,340,301	\$ 31,340,301	\$ 33,636,405
Trust Interest Payable				\$ 116	\$ 116	\$ 591
Total Trust Deposits				\$ 34,167,327	\$ 34,167,327	\$ 37,685,391
Benefits Payable	\$ (24)				\$ (24)	\$ 0
Total Payroll Liabilities	\$ (24)	\$ 0	\$ 0		\$ (24)	\$ 0
Revenue Collected in Advance	\$ 5,075	\$ 40,972			\$ 46,047	\$ 108,514
Liabilities For Deposits	\$ 77,527	\$ 1,010	\$ 0		\$ 78,537	\$ 86,533
Total Other Liabilities	\$ 82,602	\$ 41,982	\$ 0		\$ 124,585	\$ 195,048
Total Liabilities	\$ 1,305,312	\$ 99,640	\$ 10,792	\$ 43,511,367	\$ 44,927,112	\$ 46,656,284
Total Fund Balance	\$ 52,438,692	\$ 2,606,420	\$ (193,131)		\$ 54,851,980	\$ 44,830,496
Total Liabilities and Fund Balance	\$ 53,744,004	\$ 2,706,060	\$ (182,339)	\$ 43,511,367	\$ 99,779,092	\$ 91,486,781

**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 December						
	Fiscal Year 2013/14				2012/13		
	Governmental Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue					
Non-Grant		Grant					
REVENUES							
State Financing Sources							
Trial Court Trust Fund	\$ 82,414,406	\$ 456,550		\$ 82,870,956	\$ 132,708,460	\$ 53,670,917	\$ 112,474,510
Improvement and Modernization Fund	\$ (10,815)			\$ (10,815)	\$ 1,352,264	\$ 0	\$ 1,352,264
Judges' Compensation (45.25)	\$ 584,250			\$ 584,250	\$ 1,178,000	\$ 574,751	\$ 1,159,000
Court Interpreter (45.45)	\$ 4,394,187			\$ 4,394,187	\$ 8,528,339	\$ 4,260,589	\$ 9,000,000
Civil Coordination Reimbursement (45.55)	\$ 6,249			\$ 6,249	\$ 40,000	\$ 8,649	\$ 95,000
MOU Reimbursements (45.10 and General)	\$ 2,946,698			\$ 2,946,698	\$ 7,654,022	\$ 3,630,457	\$ 9,484,037
Other Miscellaneous	\$ 6,929,920			\$ 6,929,920	\$ 6,969,920	\$ 4,740,437	\$ 7,783,309
	\$ 97,264,895	\$ 456,550		\$ 97,721,445	\$ 158,431,005	\$ 66,885,800	\$ 141,348,120
Grants							
AB 1058 Commissioner/Facilitator			\$ 1,083,954	\$ 1,083,954	\$ 3,197,451	\$ 1,047,312	\$ 3,485,681
Other AOC Grants			\$ 34,207	\$ 34,207	\$ 149,956	\$ 20,235	\$ 140,835
Non-AOC Grants			\$ (26,710)	\$ (26,710)	\$ 183,187		
			\$ 1,091,451	\$ 1,091,451	\$ 3,530,594	\$ 1,067,547	\$ 3,626,516
Other Financing Sources							
Interest Income	\$ 39,761	\$ 1,779		\$ 41,540	\$ 100,000	\$ 56,030	\$ 200,000
Donations					\$ 1,500		\$ 2,500
Local Fees	\$ 2,133,030	\$ 0		\$ 2,133,030	\$ 5,753,100	\$ 2,554,173	\$ 5,999,638
Non-Fee Revenues	\$ 384,203			\$ 384,203	\$ 653,500	\$ 289,327	\$ 636,000
Enhanced Collections		\$ 1,681,511		\$ 1,681,511	\$ 4,750,947	\$ 1,618,975	\$ 4,850,000
Escheatment					\$ 20,000		\$ 2,565,000
Prior Year Revenue	\$ (77,994)			\$ (77,994)		\$ 0	
County Program - Restricted	\$ 262,882	\$ 1,789,109		\$ 2,051,991	\$ 8,687,007	\$ 2,176,028	\$ 9,066,317
Reimbursement Other	\$ 363,792	\$ 1,638,378		\$ 2,002,170	\$ 4,332,807	\$ 1,085,798	\$ 3,959,951
Other Miscellaneous	\$ 38,448	\$ 84,756		\$ 123,204	\$ 300,000	\$ 1,001,713	\$ 895,400
	\$ 3,144,122	\$ 5,195,534		\$ 8,339,655	\$ 24,598,861	\$ 8,782,044	\$ 28,174,806
Total Revenues	\$ 100,409,017	\$ 5,652,084	\$ 1,091,451	\$ 107,152,551	\$ 186,560,460	\$ 76,735,391	\$ 173,149,442
XPENDITURES							
Personal Services							
Salaries - Permanent	\$ 44,805,450	\$ 1,883,313	\$ 653,560	\$ 47,342,324	\$ 105,375,596	\$ 50,579,627	\$ 109,297,907
Temp Help	\$ 484,288	\$ 33,393	\$ 34,931	\$ 552,612	\$ 1,417,493	\$ 542,193	\$ 1,245,731
Overtime	\$ 753,680	\$ 49,223	\$ 3,473	\$ 806,377	\$ 2,742,022	\$ 81,639	\$ 256,048
Staff Benefits	\$ 22,041,473	\$ 927,733	\$ 319,005	\$ 23,288,211	\$ 53,458,600	\$ 22,092,255	\$ 51,071,786
	\$ 68,084,891	\$ 2,893,663	\$ 1,010,970	\$ 71,989,524	\$ 162,993,711	\$ 73,295,714	\$ 161,871,472
Operating Expenses and Equipment							
General Expense	\$ 987,238	\$ 11,565	\$ 13,967	\$ 1,012,769	\$ 2,995,066	\$ 1,110,262	\$ 3,423,277
Printing	\$ 188,958	\$ 26,214		\$ 215,172	\$ 587,801	\$ 221,023	\$ 622,775
Telecommunications	\$ 622,146	\$ 1,538		\$ 623,684	\$ 1,567,541	\$ 383,726	\$ 2,569,905
Postage	\$ 320,019	\$ 71,035		\$ 391,055	\$ 1,029,150	\$ 404,145	\$ 1,070,002
Insurance	\$ 62,534			\$ 62,534	\$ 66,201	\$ 56,403	\$ 58,645
In-State Travel	\$ 49,314	\$ 7,474	\$ 2,479	\$ 59,267	\$ 201,583	\$ 54,869	\$ 190,443
Out-of-State Travel	\$ 4,978		\$ 3,214	\$ 8,191		\$ 5,056	\$ 8,800
Training	\$ 100,058		\$ 5,320	\$ 105,378	\$ 244,774	\$ 88,224	\$ 308,082
Security Services	\$ 376,446	\$ 35,277	\$ 480	\$ 412,203	\$ 1,429,577	\$ 326,400	\$ 1,441,403
Facility Operations	\$ 795,745	\$ 494,058		\$ 1,289,804	\$ 5,425,062	\$ 816,804	\$ 2,533,350
Contracted Services	\$ 4,799,134	\$ 1,717,755	\$ 45,960	\$ 6,562,849	\$ 19,545,687	\$ 6,553,684	\$ 21,141,310
Consulting and Professional Services	\$ 521,475			\$ 521,475	\$ 1,137,214	\$ 354,632	\$ 654,300
Information Technology	\$ 2,298,035	\$ 9,820	\$ 0	\$ 2,307,855	\$ 9,249,715	\$ 1,356,232	\$ 5,275,387
Major Equipment	\$ 96,358			\$ 96,358	\$ 410,044	\$ 732,734	\$ 707,920
Other Items of Expense	\$ 7,986	\$ 165		\$ 8,151	\$ 31,702	\$ 9,928	\$ 45,218
	\$ 11,230,425	\$ 2,374,900	\$ 71,419	\$ 13,676,744	\$ 43,921,117	\$ 12,474,122	\$ 40,050,817
Special Items of Expense							
Jury Costs	\$ 543,162			\$ 543,162	\$ 1,190,000	\$ 422,192	\$ 1,195,000
Judgements, Settlements and Claims	\$ 12,000			\$ 12,000			
Other	\$ 0			\$ 0		\$ 6,290	\$ 2,438
Internal Cost Recovery	\$ (248,609)	\$ 46,415	\$ 202,194	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (21,544)	\$ 0	\$ 0	\$ (21,544)			
	\$ 285,010	\$ 46,415	\$ 202,194	\$ 533,619	\$ 1,190,000	\$ 428,482	\$ 1,197,438
Total Expenditures	\$ 79,600,326	\$ 5,314,978	\$ 1,284,583	\$ 86,199,886	\$ 208,104,828	\$ 86,198,318	\$ 203,119,727
Excess (Deficit) of Revenues Over Expenditures	\$ 20,808,691	\$ 337,106	\$ (193,132)	\$ 20,952,665	\$ (21,544,368)	\$ (9,462,927)	\$ (29,970,285)
Operating Transfers In (Out)	\$ 298,563	\$ (298,563)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Ending Balance (Deficit)	\$ 31,331,439	\$ 2,567,877	\$ 0	\$ 33,899,316	\$ 33,899,316	\$ 54,293,423	\$ 54,293,423
Ending Balance (Deficit)	\$ 52,438,692	\$ 2,606,420	\$ (193,131)	\$ 54,851,980	\$ 12,354,948	\$ 44,830,496	\$ 24,323,138

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

For the month ended December										
Fiscal Year 2013/14										
						2012/13				
	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	\$ 28,240,617	\$ 1,003,998	\$ 0		\$ 145,557	\$ (12,100)	\$ 29,378,072	\$ 64,833,048	\$ 30,605,529	\$ 66,783,139
Traffic & Other Infractions	\$ 2,162,463	\$ 398,277					\$ 2,560,740	\$ 6,188,181	\$ 3,071,594	\$ 7,198,498
Other Criminal Cases	\$ 4,492,622	\$ 924,427					\$ 5,417,049	\$ 15,408,443	\$ 6,036,141	\$ 15,878,227
Civil	\$ 3,352,657	\$ 184,725					\$ 3,537,382	\$ 9,868,043	\$ 4,406,455	\$ 9,436,184
Family & Children Services	\$ 4,600,422	\$ 383,457		\$ 56,636		\$ 852	\$ 5,041,368	\$ 12,162,497	\$ 4,590,521	\$ 9,870,358
Probate, Guardianship & Mental Health Services	\$ 1,455,034	\$ 7,572					\$ 1,462,605	\$ 2,962,183	\$ 1,362,808	\$ 2,873,971
Juvenile Dependency Services	\$ 1,314,593	\$ 3,067,275					\$ 4,381,868	\$ 9,457,401	\$ 3,545,635	\$ 9,179,562
Juvenile Delinquency Services	\$ 672,804	\$ 368,770					\$ 1,041,574	\$ 4,596,018	\$ 1,007,968	\$ 2,268,211
Other Court Operations	\$ 6,656,559	\$ 638,191				\$ (10,295)	\$ 7,284,455	\$ 23,150,242	\$ 7,596,459	\$ 16,813,348
Court Interpreters	\$ 3,397,825	\$ 589,421					\$ 3,987,246	\$ 8,760,977	\$ 3,813,669	\$ 9,263,767
Jury Services	\$ 788,675	\$ 191,958	\$ 543,162				\$ 1,523,795	\$ 3,783,687	\$ 1,367,854	\$ 3,872,877
Security	\$ 979,976	\$ 390,576					\$ 1,370,552	\$ 3,659,818	\$ 1,286,383	\$ 3,870,902
Trial Court Operations Program	\$ 58,114,246	\$ 8,148,646	\$ 543,162	\$ 202,194	\$ (21,544)	\$ (21,544)	\$ 66,986,705	\$ 164,830,538	\$ 68,691,015	\$ 157,309,044
Enhanced Collections	\$ 1,451,490	\$ 209,508					\$ 1,660,998	\$ 4,080,947	\$ 1,605,148	\$ 4,343,126
Other Non-Court Operations	\$ 780,370	\$ 81,288					\$ 861,658	\$ 1,860,611	\$ 794,689	\$ 1,857,011
Non-Court Operations Program	\$ 2,231,861	\$ 290,796					\$ 2,522,656	\$ 6,941,558	\$ 2,399,837	\$ 6,200,137
Executive Office	\$ 203,199	\$ (33,311)	\$ 12,000				\$ 181,888	\$ 675,035	\$ 197,329	\$ 794,611
Fiscal Services	\$ 2,881,514	\$ 674,161		\$ (248,609)			\$ 3,307,067	\$ 7,839,702	\$ 3,399,144	\$ 8,109,593
Human Resources	\$ 2,394,365	\$ 123,294					\$ 2,517,659	\$ 5,532,859	\$ 2,440,955	\$ 4,908,952
Business & Facilities Services	\$ 3,418,959	\$ 2,280,892	\$ 0	\$ 46,415			\$ 5,746,266	\$ 16,477,883	\$ 4,687,818	\$ 13,043,740
Information Technology	\$ 2,745,380	\$ 2,192,265					\$ 4,937,646	\$ 6,807,253	\$ 4,382,220	\$ 12,753,650
Court Administration Program	\$ 11,643,417	\$ 5,237,303	\$ 12,000	\$ (202,194)	\$ 0	\$ 0	\$ 16,690,526	\$ 37,332,732	\$ 15,107,466	\$ 39,610,546
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 71,989,524	\$ 13,676,744	\$ 555,162	\$ 0	\$ (21,544)	\$ (21,544)	\$ 86,199,886	\$ 208,104,828	\$ 86,199,318	\$ 203,119,727

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

Orange County Superior Court
Court

Fiscal Year 2013/2014 – 2nd 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)	1,524.6	1502	1485		

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 – 2nd 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). The number of the first quarter has been also updated from 1484 to 1502.
2	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.
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 \$1,601,476 due from other governments (AOC, County of Orange)
5	The timing difference between court billing for reimbursement and expenditures incurred result in a deficit of revenues under expenditures for the AB1058 grants (Family Law Facilitator and Child Commissioner Support) and BJA grant (Bureau of Justice Assistance).
6	The prior year revenue adjustment reflects the re-classification of the County Bankruptcy Recovery for FY 09-10, FY 10-11, and FY 11-12, to appropriate funds; and the reversal of other revenues over-accrued for FY 12-13.
7	The prior year expense adjustment reflects the reversal of expenditures over-accrued for FY 12-13.
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