

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

5/8/14
Date

Orange County Superior Court

Court

Fiscal Year 2013/2014 – 3rd Quarter

Fiscal Year and Ending Quarter

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

For the month ended March						
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	\$ (1,828,859)	\$ 2,228,439	\$ (1,179,755)	\$ 282,119	\$ (498,057)	\$ 508,028
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Other		\$ 34,017			\$ 34,017	\$ 34,804
Distribution				\$ 287,239	\$ 287,239	\$ (4,105,955)
Cash on Hand	\$ 22,675				\$ 22,675	\$ 27,725
Cash with County	\$ 434,881	\$ 0	\$ 0	\$ 43,131,789	\$ 43,566,671	\$ 39,965,316
Total Cash	\$ (1,366,303)	\$ 2,262,456	\$ (1,179,755)	\$ 43,701,147	\$ 43,417,544	\$ 36,434,918
Short Term Investment	\$ 26,188,283			\$ 9,128,468	\$ 35,316,751	\$ 31,418,668
Total Investments	\$ 26,188,283			\$ 9,128,468	\$ 35,316,751	\$ 31,418,668
Accounts Receivable - General	\$ 358,111	\$ 938,337	\$ 945,947	\$ 0	\$ 2,242,395	\$ 2,776,985
Due From Other Governments	\$ 0	\$ 0	\$ 0	\$ 5,263	\$ 5,263	\$ 8,798,781
Due From State	\$ 3,091	\$ 0	\$ 0		\$ 3,091	\$ 3,091
Distribution Due To/From				\$ 2,203	\$ 2,203	\$ 0
Total Receivables	\$ 361,202	\$ 938,337	\$ 945,947	\$ 7,466	\$ 2,252,952	\$ 11,578,857
Prepaid Expenses - General	\$ 0	\$ 0			\$ 0	\$ 4,370,138
Total Prepaid Expenses	\$ 0	\$ 0			\$ 0	\$ 4,370,138
Total Assets	\$ 25,183,182	\$ 3,200,793	\$ (233,809)	\$ 52,837,081	\$ 80,987,248	\$ 83,802,581
LIABILITIES AND FUND BALANCES						
Accrued Liabilities	\$ 0	\$ 0	\$ 0	\$ 5,990	\$ 5,990	\$ 5,062
Accounts Payable - General	\$ 1,420,018	\$ 56,644	\$ 5,109	\$ 0	\$ 1,481,771	\$ 373,061
Due to Other Funds	\$ 2,203	\$ 0	\$ 0	\$ 0	\$ 2,203	\$ 0
TC145 Liability				\$ 4,432,529	\$ 4,432,529	\$ 4,536,212
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,839,879
Sales and Use Tax	\$ 194				\$ 194	\$ 107
Interest				\$ 62	\$ 62	\$ 233
Total Accounts Payable and Accrued Liab.	\$ 1,422,416	\$ 56,644	\$ 5,109	\$ 4,438,581	\$ 5,922,749	\$ 8,754,554
Criminal				\$ 5,267,302	\$ 5,267,302	\$ 4,627,564
Trust Held Outside of the AOC				\$ 43,131,063	\$ 43,131,063	\$ 33,636,405
Trust Interest Payable				\$ 135	\$ 135	\$ 431
Total Trust Deposits				\$ 48,398,500	\$ 48,398,500	\$ 38,264,401
Benefits Payable	\$ (251)				\$ (251)	\$ 0
Total Payroll Liabilities	\$ (251)	\$ 0	\$ 0		\$ (251)	\$ 0
Revenue Collected in Advance	\$ 11,326	\$ 34,017			\$ 45,344	\$ 103,717
Liabilities For Deposits	\$ 90,907	\$ 1,010	\$ 0		\$ 91,917	\$ 90,793
Total Other Liabilities	\$ 102,233	\$ 35,027	\$ 0		\$ 137,261	\$ 194,511
Total Liabilities	\$ 1,524,398	\$ 91,671	\$ 5,109	\$ 52,837,081	\$ 54,458,259	\$ 47,213,465
Total Fund Balance	\$ 23,658,784	\$ 3,109,122	\$ (238,917)		\$ 26,528,989	\$ 36,589,116
Total Liabilities and Fund Balance	\$ 25,183,182	\$ 3,200,793	\$ (233,809)	\$ 52,837,081	\$ 80,987,248	\$ 83,802,581

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 March						
	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	\$ 100,262,569	\$ 787,987		\$ 101,050,556	\$ 132,708,460	\$ 83,099,836	\$ 112,474,510
Improvement and Modernization Fund	\$ (10,815)			\$ (10,815)	\$ 1,352,264	\$ 399,209	\$ 1,352,264
Judges' Compensation (45.25)	\$ 876,375			\$ 876,375	\$ 1,178,000	\$ 862,126	\$ 1,159,000
Court Interpreter (45.45)	\$ 6,344,009			\$ 6,344,009	\$ 8,528,339	\$ 5,997,510	\$ 9,000,000
Civil Coordination Reimbursement (45.55)	\$ 9,389			\$ 9,389	\$ 40,000	\$ 12,508	\$ 95,000
MOU Reimbursements (45.10 and General)	\$ 5,045,025			\$ 5,045,025	\$ 7,654,022	\$ 5,480,412	\$ 9,484,037
Other Miscellaneous	\$ 6,957,857			\$ 6,957,857	\$ 6,969,920	\$ 6,964,766	\$ 7,783,309
	\$ 119,484,409	\$ 787,987		\$ 120,272,396	\$ 158,431,005	\$ 102,816,367	\$ 141,348,120
Grants							
AB 1058 Commissioner/Facilitator			\$ 1,980,396	\$ 1,980,396	\$ 3,197,451	\$ 1,833,875	\$ 3,485,681
Other AOC Grants			\$ 85,853	\$ 85,853	\$ 149,956	\$ 54,921	\$ 140,835
Non-AOC Grants			\$ 15,856	\$ 15,856	\$ 183,187		
			\$ 2,082,105	\$ 2,082,105	\$ 3,530,594	\$ 1,888,796	\$ 3,626,516
Other Financing Sources							
Interest Income	\$ 75,403	\$ 3,491		\$ 78,894	\$ 100,000	\$ 95,474	\$ 200,000
Donations					\$ 1,500		\$ 2,500
Local Fees	\$ 3,349,581	\$ 1		\$ 3,349,582	\$ 5,753,100	\$ 3,910,363	\$ 5,999,638
Non-Fee Revenues	\$ 553,816			\$ 553,816	\$ 653,500	\$ 467,841	\$ 636,000
Enhanced Collections		\$ 2,925,638		\$ 2,925,638	\$ 4,750,947	\$ 2,779,340	\$ 4,850,000
Escheatment					\$ 20,000		\$ 2,565,000
Prior Year Revenue	\$ (83,493)			\$ (83,493)		\$ 0	
County Program - Restricted	\$ 474,709	\$ 3,561,069		\$ 4,035,778	\$ 8,687,007	\$ 3,796,186	\$ 9,066,317
Reimbursement Other	\$ 1,080,293	\$ 2,447,069		\$ 3,527,362	\$ 4,332,807	\$ 2,535,858	\$ 3,959,951
Other Miscellaneous	\$ 71,989	\$ 84,756		\$ 156,745	\$ 300,000	\$ 1,571,102	\$ 895,400
	\$ 5,522,298	\$ 9,022,025		\$ 14,544,322	\$ 24,598,861	\$ 15,156,164	\$ 28,174,806
Total Revenues	\$ 125,006,706	\$ 9,810,012	\$ 2,082,105	\$ 136,898,823	\$ 186,560,460	\$ 119,861,327	\$ 173,149,442
EXPENDITURES							
Personal Services							
Salaries - Permanent	\$ 70,814,335	\$ 3,017,550	\$ 1,105,218	\$ 74,937,103	\$ 105,375,596	\$ 79,211,767	\$ 109,297,907
Temp Help	\$ 887,331	\$ 51,773	\$ 51,133	\$ 990,236	\$ 1,417,493	\$ 822,765	\$ 1,245,731
Overtime	\$ 3,809,947	\$ 155,587	\$ 13,789	\$ 3,979,323	\$ 2,742,022	\$ 160,321	\$ 256,048
Staff Benefits	\$ 36,116,737	\$ 1,505,009	\$ 563,719	\$ 38,185,465	\$ 53,458,600	\$ 36,509,866	\$ 51,071,786
	\$ 111,628,350	\$ 4,729,919	\$ 1,733,859	\$ 118,092,127	\$ 162,993,711	\$ 116,704,720	\$ 161,871,472
Operating Expenses and Equipment							
General Expense	\$ 1,624,260	\$ 22,681	\$ 25,881	\$ 1,672,823	\$ 3,005,665	\$ 1,841,798	\$ 3,423,277
Printing	\$ 246,818	\$ 41,429		\$ 288,247	\$ 587,801	\$ 297,399	\$ 622,775
Telecommunications	\$ 1,030,139	\$ 3,053		\$ 1,033,191	\$ 1,608,157	\$ 677,439	\$ 2,569,905
Postage	\$ 488,766	\$ 116,205		\$ 604,971	\$ 1,029,150	\$ 628,106	\$ 1,070,002
Insurance	\$ 62,534			\$ 62,534	\$ 66,201	\$ 56,403	\$ 58,645
In-State Travel	\$ 91,405	\$ 9,460	\$ 2,737	\$ 103,602	\$ 201,583	\$ 86,341	\$ 190,443
Out-of-State Travel	\$ 5,385	\$ 3,696		\$ 9,081	\$ 12,294	\$ 5,969	\$ 8,800
Training	\$ 145,284		\$ 6,570	\$ 151,854	\$ 244,774	\$ 144,243	\$ 308,082
Security Services	\$ 529,826	\$ 48,281	\$ 107,136	\$ 685,243	\$ 1,429,577	\$ 518,081	\$ 1,441,403
Facility Operations	\$ 1,548,214	\$ 1,006,534		\$ 2,554,748	\$ 5,425,062	\$ 1,640,386	\$ 2,533,350
Utilities							
Contracted Services	\$ 7,416,929	\$ 2,903,412	\$ 94,853	\$ 10,415,195	\$ 19,538,380	\$ 10,256,378	\$ 21,141,310
Consulting and Professional Services	\$ 863,609			\$ 863,609	\$ 1,137,214	\$ 580,400	\$ 654,300
Information Technology	\$ 4,789,795	\$ 9,820	\$ 0	\$ 4,799,615	\$ 9,183,276	\$ 2,617,875	\$ 5,275,387
Major Equipment	\$ 91,523			\$ 91,523	\$ 447,479	\$ 784,339	\$ 707,920
Other Items of Expense	\$ 10,821	\$ 681		\$ 11,502	\$ 31,702	\$ 13,251	\$ 45,218
	\$ 18,945,308	\$ 4,165,251	\$ 240,392	\$ 23,350,951	\$ 43,936,021	\$ 20,148,407	\$ 40,050,817
Special Items of Expense							
Jury Costs	\$ 762,660			\$ 762,660	\$ 1,190,000	\$ 701,594	\$ 1,195,000
Judgements, Settlements and Claims	\$ 12,000			\$ 12,000		\$ 4,623	
Other	\$ 0			\$ 0		\$ 6,290	\$ 2,438
Capital Costs							
Internal Cost Recovery	\$ (426,850)	\$ 80,078	\$ 346,772	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 2,056,456	\$ (5,045)		\$ 2,051,412			
	\$ 2,404,266	\$ 75,034	\$ 346,772	\$ 2,826,072	\$ 1,190,000	\$ 712,507	\$ 1,197,438
Total Expenditures	\$ 132,977,923	\$ 8,970,204	\$ 2,321,023	\$ 144,269,150	\$ 208,119,732	\$ 137,565,635	\$ 203,119,727
Excess (Deficit) of Revenues Over Expenditures	\$ (7,971,217)	\$ 839,808	\$ (238,918)	\$ (7,370,327)	\$ (21,559,272)	\$ (17,704,308)	\$ (29,970,285)
Operating Transfers In (Out)	\$ 298,563	\$ (298,563)	\$ 0	\$ 0	\$ 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)	\$ 23,658,784	\$ 3,109,122	\$ (238,917)	\$ 26,528,989	\$ 12,340,044	\$ 36,589,116	\$ 24,323,138

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

For the month ended March									
Fiscal Year 2013/14									2012/13
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	\$ 1,575,130	\$ 0	\$ 253,914	\$ (12,100)	\$ 48,474,043	\$ 64,833,048	\$ 48,543,917	\$ 66,783,139	
Traffic & Other Infractions	\$ 598,233				\$ 4,020,481	\$ 6,188,181	\$ 4,747,315	\$ 7,198,498	
Other Criminal Cases	\$ 1,784,937				\$ 8,990,686	\$ 15,429,130	\$ 9,553,727	\$ 15,878,227	
Civil	\$ 348,339				\$ 5,844,982	\$ 9,888,926	\$ 6,798,469	\$ 9,436,184	
Family & Children Services	\$ 584,440		\$ 92,857	\$ 852	\$ 8,202,245	\$ 12,160,937	\$ 7,627,701	\$ 9,870,358	
Probate, Guardianship & Mental Health Services	\$ 20,432				\$ 2,357,900	\$ 2,962,183	\$ 2,260,908	\$ 2,873,971	
Juvenile Dependency Services	\$ 4,630,826				\$ 6,761,530	\$ 9,455,840	\$ 5,582,426	\$ 9,179,562	
Juvenile Delinquency Services	\$ 564,725				\$ 1,653,681	\$ 4,594,457	\$ 1,519,169	\$ 2,268,211	
Other Court Operations	\$ 1,100,392			\$ (10,295)	\$ 12,453,314	\$ 23,101,721	\$ 12,005,551	\$ 16,813,348	
Court Interpreters	\$ 840,494				\$ 6,317,627	\$ 8,760,977	\$ 6,060,203	\$ 9,263,767	
Jury Services	\$ 461,327	\$ 762,660			\$ 2,501,026	\$ 3,777,881	\$ 2,213,494	\$ 3,872,877	
Security	\$ 665,109				\$ 2,243,779	\$ 3,659,818	\$ 2,063,137	\$ 3,870,902	
Trial Court Operations Program	\$ 13,174,382	\$ 762,660	\$ 346,772	\$ (21,544)	\$ 109,821,294	\$ 164,813,099	\$ 108,976,016	\$ 157,309,044	
Enhanced Collections	\$ 312,772				\$ 2,651,690	\$ 4,080,947	\$ 2,620,618	\$ 4,343,126	
Other Non-Court Operations	\$ 99,519			\$ (5,045)	\$ 1,395,960	\$ 1,860,611	\$ 1,272,341	\$ 1,857,011	
Non-Court Operations Program	\$ 412,291			\$ (5,045)	\$ 4,047,650	\$ 5,941,558	\$ 3,892,959	\$ 6,200,137	
Executive Office	\$ 31,013				\$ 383,700	\$ 675,035	\$ 333,222	\$ 794,611	
Fiscal Services	\$ 1,095,930	\$ 12,000			\$ 7,472,215	\$ 7,839,702	\$ 5,339,306	\$ 8,109,593	
Human Resources	\$ 204,426		\$ (426,850)	\$ 2,078,000	\$ 3,962,936	\$ 5,532,859	\$ 3,880,273	\$ 4,908,952	
Business & Facilities Services	\$ 4,089,568		\$ 80,078	\$ 0	\$ 9,834,540	\$ 16,477,883	\$ 8,101,113	\$ 13,043,740	
Information Technology	\$ 4,343,341				\$ 8,746,815	\$ 6,839,596	\$ 7,042,745	\$ 12,753,650	
Court Administration Program	\$ 9,764,278	\$ 12,000	\$ (346,772)	\$ 2,078,000	\$ 30,400,206	\$ 37,365,075	\$ 24,696,659	\$ 39,610,546	
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
Total	\$ 23,350,951	\$ 774,660	\$ 0	\$ 2,051,412	\$ 144,269,150	\$ 208,119,732	\$ 137,565,635	\$ 203,119,727	

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Orange County Superior Court
Court

Fiscal Year 2013/2014 – 3rd 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	1451	

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 – 3rd 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	Starting February 2014, the court implemented a new process on data maintenance. The county’s financial system of fiduciary funds has been mapped to the court’s financial system monthly to display the correct balances of the FY 2013/14. Meanwhile, the FY 2012/13 Balance Sheet of Fiduciary Funds still reflects the balances as of June 30, 2012, that will be updated at the end of the Fiscal Year 2012/13.
3	Accounts Receivable – General includes \$2,242,220 due from other governments : from AOC for reimbursement of Facilities Modification Projects , AB1058 Grants, Access to Visitation, Substance Abuse, AB2030 Temporary Restraining Order; and from County of Orange for reimbursements of services provided by Human Resources to OC Public Works, and expenditures incurred for Custodial, Detention Release, and Alternate Defense programs.
4	There is no balance of Prepaid Expenses as retirement contribution prepayment to OCERS has been discontinued for FY 2013/14
5	The revenue from Improvement and Modernization Fund is negative due to the reversal of FY 2012/13 Adobe Subscription reimbursement accrual, pending cash receipt. The reimbursement has been received in April 2014.
6	The prior year revenue adjustments reflect 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 (reimbursements of TCTF-PGM 45.10 Child Appointed Counsel and AB1058 Grants)
7	The timing difference between court billing for reimbursement and expenditures incurred result in a deficit of revenues under expenditures for grants such as the AB1058 Family Law Facilitator and Child Commissioner Support, Substance Abuse Focus, and BJA grant (Bureau of Justice Assistance); and for services provided for the Alternate Defense program, Grand Jury, and Other County Services.
8	The prior year expense adjustments reflect \$2,078,000 Vision fund reconciliation and other expenditures over-accrued for FY 12-13 (AB 1058 Grants, General Consultants, Commission fees to Franchise Tax Board).