


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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.



Signature of Presiding Judge or Court Executive

8/21/12
Date

Orange County Superior Court

Court

FY 2011/2012 - 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Orange Superior Court
Court

FY 2011-2012 Q4
Fiscal Year and Ending Quarter

FOOTNOTES

1	Court employees' currently earned leave balance is higher than the designated fund balance of \$9,460,050.
2	The cumulative unfunded other postemployment benefits (OPEB) obligation per the actuarial report of Van Iwaarden is \$22,330,782.
3	Reclassification: \$329,516 of collection/amnesty cost recovery from Accrued Revenue to Due from Other Funds
4	Reclassification: \$881,380 from Accounts Receivable-General to AR Due from Other Govt.(County of Orange)
5	Reclassification: \$591,123 from Accounts Payable – General to AP Due to Other Govt (County of Orange)
6	Reclassification: \$176,794 from Governmental-Due to Other Funds to Governmental-Accrued Liabilities (payment of late penalty on child dependency counsel fees submission to AOC).
7	Adjustment: Accrue \$329,516 of collection/amnesty cost recovery to Fiduciary-Due to Other Funds /Trust Held outside AOC
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Orange County Superior Court
 Court

FY 2011-2012 Q4
 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)	1688.22	1636	1628.22	1619.77	1606

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

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

For the month ended Jun									
Fiscal Year 2011/12								2010/11	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds	
	General	Special Revenue		Capital Project	Debt Service			(Info. Purposes Only)	
		Non-Grant	Grant					(Info. Purposes Only)	
ASSETS									
Operations	\$ (2,259,500)	\$ 1,652,372	\$ 0				\$ 306,109	\$ (301,019)	\$ (889,715)
Payroll									
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other		\$ 50,937						\$ 50,937	\$ 105,970
Distribution							\$ 400,932	\$ 400,932	\$ 398,599
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 33,125							\$ 33,125	\$ 33,925
Cash with County	\$ 11,454,203	\$ 0	\$ 0				\$ 28,682,564	\$ 40,136,767	\$ 46,426,540
Cash Outside of the AOC									
Total Cash	\$ 9,232,828	\$ 1,703,309	\$ 0				\$ 29,389,605	\$ 40,325,742	\$ 46,080,319
Short Term Investment	\$ 32,863,758						\$ 8,192,355	\$ 41,056,113	\$ 45,853,984
Investment in Financial Institution									
Total Investments	\$ 32,863,758						\$ 8,192,355	\$ 41,056,113	\$ 45,853,984
Accrued Revenue	\$ 108,659	\$ 330,686					\$ 0	\$ 439,345	\$ 113,968
Accounts Receivable - General	\$ 993,993	\$ 836,506	\$ 656,581				\$ 0	\$ 2,487,080	\$ 4,454,011
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 64
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 2,833,182							\$ 2,833,182	\$ 4,461,756
Due From Other Governments	\$ 92,138	\$ 1,805,098	\$ 0				\$ 8,798,781	\$ 10,696,017	\$ 3,187,650
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 3,101,403	\$ 87,215	\$ 426,949					\$ 3,615,567	\$ 3,983,105
Trust Due To/From							\$ 4,131,208	\$ 4,131,208	\$ 4,084,861
Distribution Due To/From							\$ 1,902	\$ 1,902	\$ 0
Civil Filing Fee Due To/From							\$ 5,510,134	\$ 5,510,134	\$ 5,288,731
General Due To/From	\$ 433,313	\$ 493,647						\$ 926,960	\$ 1,074,581
Total Receivables	\$ 7,562,687	\$ 3,553,152	\$ 1,083,530				\$ 18,442,026	\$ 30,641,395	\$ 26,648,727
Prepaid Expenses - General	\$ 14,202,948	\$ 0						\$ 14,202,948	\$ 21,859,669
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 14,202,948	\$ 0						\$ 14,202,948	\$ 21,859,669
Other Assets									
Total Other Assets									
Total Assets	\$ 63,862,222	\$ 5,256,461	\$ 1,083,530				\$ 56,023,985	\$ 126,226,198	\$ 140,442,699
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 1,952,728	\$ 1,188,850	\$ 29,537				\$ 1,465,408	\$ 4,636,523	\$ 3,068,625
Accounts Payable - General	\$ 1,143,491	\$ 187,837	\$ 34,423				\$ 0	\$ 1,365,751	\$ 2,354,922
Due to Other Funds	\$ 724,788	\$ 1,898,338	\$ 934,844				\$ 9,845,416	\$ 13,403,386	\$ 14,909,929
Due to Other Courts									\$ 0
Due to State	\$ 238,286						\$ 4,891,051	\$ 5,129,337	\$ 5,579,518
TC145 Liability							\$ 10,253,220	\$ 10,253,220	\$ 10,229,516
Due to Other Governments	\$ 596,503	\$ 4,299	\$ 84,726				\$ 3,842,215	\$ 4,527,744	\$ 12,744,420
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 3,584							\$ 3,584	\$ 3,728
Interest							\$ 407	\$ 407	\$ 155
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 4,659,380	\$ 3,279,325	\$ 1,083,530				\$ 30,297,717	\$ 39,319,952	\$ 48,890,814
Civil									\$ 0
Criminal							\$ 1,902	\$ 1,902	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 25,724,366	\$ 25,724,366	\$ 22,426,566
Trust Interest Payable							\$ 0	\$ 0	\$ 0
Miscellaneous Trust									
Total Trust Deposits							\$ 25,726,268	\$ 25,726,268	\$ 22,426,566
Accrued Payroll	\$ 6,470,389	\$ 206,788	\$ 0					\$ 6,677,177	\$ 6,326,633
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable									
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 6,470,389	\$ 206,788	\$ 0					\$ 6,677,177	\$ 6,326,633
Revenue Collected in Advance	\$ 84,000	\$ 50,937						\$ 134,937	\$ 198,840
Liabilities For Deposits	\$ 74,330	\$ 110						\$ 74,440	\$ 92,939
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									\$ 0
Total Other Liabilities	\$ 158,330	\$ 51,047						\$ 209,377	\$ 291,779
Total Liabilities	\$ 11,288,100	\$ 3,537,159	\$ 1,083,530				\$ 56,023,985	\$ 71,932,775	\$ 77,935,792
Total Fund Balance	\$ 52,574,122	\$ 1,719,302	\$ 0					\$ 54,293,423	\$ 62,506,907
Total Liabilities and Fund Balance	\$ 63,862,222	\$ 5,256,461	\$ 1,083,530				\$ 56,023,985	\$ 126,226,198	\$ 140,442,699

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

For the month ended Jun										
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	\$ 66,746,258	\$ 2,508,189	\$ 0				\$ 69,254,447	\$ 66,931,809	\$ 67,252,779	\$ 66,776,599
Traffic & Other Infractions	\$ 6,010,815	\$ 968,351					\$ 6,979,165	\$ 7,815,134	\$ 7,259,121	\$ 8,538,153
Other Criminal Cases	\$ 11,322,458	\$ 5,684,316					\$ 17,006,774	\$ 17,929,568	\$ 18,866,756	\$ 17,589,647
Civil	\$ 9,550,416	\$ 433,858					\$ 9,984,275	\$ 10,331,149	\$ 11,441,716	\$ 10,202,408
Family & Children Services	\$ 9,438,466	\$ 662,012			\$ 531,337		\$ 10,631,815	\$ 9,620,708	\$ 10,187,617	\$ 9,511,310
Probate, Guardianship & Mental Health Services	\$ 3,333,193	\$ 104,123					\$ 3,437,316	\$ 3,131,528	\$ 3,294,831	\$ 3,146,997
Juvenile Dependency Services	\$ 1,957,618	\$ 8,521,035	\$ 176,794				\$ 10,655,446	\$ 10,130,947	\$ 10,145,421	\$ 9,750,342
Juvenile Delinquency Services	\$ 1,382,930	\$ 1,637,223					\$ 3,020,152	\$ 2,839,984	\$ 2,568,047	\$ 3,097,297
Other Court Operations	\$ 16,370,851	\$ 3,416,319					\$ 19,787,171	\$ 22,493,556	\$ 14,765,987	\$ 20,522,573
Court Interpreters	\$ 7,167,511	\$ 1,735,151					\$ 8,902,662	\$ 9,029,427	\$ 8,520,669	\$ 8,278,845
Jury Services	\$ 1,723,925	\$ 509,833	\$ 1,083,008				\$ 3,316,766	\$ 3,509,543	\$ 3,321,029	\$ 3,355,891
Security	\$ 2,319,448	\$ 1,394,090					\$ 3,713,538	\$ 3,615,699	\$ 43,734,392	\$ 44,560,385
Trial Court Operations Program	\$ 137,323,888	\$ 27,574,500	\$ 1,259,802		\$ 531,337		\$ 166,689,526	\$ 167,379,052	\$ 201,358,366	\$ 205,330,447
Enhanced Collections	\$ 3,298,595	\$ 885,243			\$ 646,525		\$ 4,830,363	\$ 4,354,662	\$ 4,998,876	\$ 4,342,374
Other Non-Court Operations	\$ 1,773,724	\$ 58,957					\$ 1,832,681	\$ 1,849,172	\$ 1,836,596	\$ 2,160,913
Non-Court Operations Program	\$ 5,072,320	\$ 944,201			\$ 646,525		\$ 6,663,045	\$ 6,203,834	\$ 6,835,472	\$ 6,503,287
Executive Office	\$ 432,685	\$ 12,037					\$ 444,721	\$ 1,418,797	\$ 434,183	\$ 907,206
Fiscal Services	\$ 7,365,267	\$ 1,896,220	\$ 168		\$ (1,177,861)		\$ 8,083,793	\$ 10,247,833	\$ 7,423,081	\$ 11,011,758
Human Resources	\$ 5,005,887	\$ 333,585					\$ 5,339,472	\$ 5,071,098	\$ 5,019,205	\$ 3,536,325
Business & Facilities Services	\$ 6,221,158	\$ 4,248,865	\$ 0				\$ 10,470,023	\$ 10,706,632	\$ 12,306,641	\$ 13,281,818
Information Technology	\$ 5,337,080	\$ 4,481,748	\$ 16,779				\$ 9,835,607	\$ 10,025,044	\$ 13,028,759	\$ 11,438,514
Court Administration Program	\$ 24,362,075	\$ 10,972,455	\$ 16,947		\$ (1,177,861)		\$ 34,173,616	\$ 37,469,404	\$ 38,211,869	\$ 40,175,621
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 166,758,283	\$ 39,491,156	\$ 1,276,749		\$ 0		\$ 207,526,187	\$ 211,052,290	\$ 246,405,707	\$ 252,009,355

