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 6.7.2(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.

Alan Carlos

Signature of ~~Presiding Judge or~~ Court Executive

18AUG14

Date

Orange County Superior Court

Court

Fiscal Year 2013/2014 – 4th Quarter

Fiscal Year and Ending Quarter

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

	For the month ended June					
	Fiscal Year 2013/14					2012/13
	Governmental Funds				Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue				
	General	Non-Grant	Grant	Fiduciary Funds		
ASSETS						
Operations	$ (5,128,968)	$ 3,455,635	$ 0	$ 565,641	$ (1,107,692)	$ (205,756)
Revolving	$ 5,000				$ 5,000	$ 5,000
Other		$ 34,017			$ 34,017	$ 8,278
Distribution				$ 314,304	$ 314,304	$ 433,896
Cash on Hand	$ 22,775				$ 22,775	$ 25,025
Cash with County	$ 6,428,027	$ 0	$ 0	$ 46,786,775	$ 53,214,802	$ 48,069,285
Total Cash	$ 1,326,834	$ 3,489,653	$ 0	$ 47,666,719	$ 52,483,205	$ 48,335,729
Short Term Investment	$ 11,839,035			$ 8,241,422	$ 20,080,457	$ 30,502,336
Total Investments	$ 11,839,035			$ 8,241,422	$ 20,080,457	$ 30,502,336
Accrued Revenue	$ 89,571	$ 993		$ 0	$ 90,564	$ 101,246
Accounts Receivable - General	$ 447,701	$ 434,199	$ 483,166	$ 0	$ 1,365,067	$ 2,742,616
Due From Employee	$ 91				$ 91	$ 0
Due From Other Funds	$ 1,798,977				$ 1,798,977	$ 3,188,721
Due From Other Governments	$ 79,416	$ 1,283,328	$ 41,378	$ 122,664	$ 1,526,786	$ 2,730,917
Due From State	$ 3,448,336	$ 224,720	$ 377,070		$ 4,050,127	$ 4,808,896
Trust Due To/From				$ 4,256,727	$ 4,256,727	$ 4,399,675
Distribution Due To/From				$ 4,537	$ 4,537	$ 1,961
Civil Filing Fee Due To/From				$ 4,560,818	$ 4,560,818	$ 4,296,914
General Due To/From	$ 415,225	$ 558,983			$ 974,208	$ 2,917,292
Total Receivables	$ 6,279,319	$ 2,502,222	$ 901,615	$ 8,944,746	$ 18,627,903	$ 25,188,238
Total Assets	**$ 19,445,188**	**$ 5,991,875**	**$ 901,615**	**$ 64,852,887**	**$ 91,191,565**	**$ 104,026,303**
LIABILITIES AND FUND BALANCES						
Accrued Liabilities	$ 2,528,457	$ 738,899	$ 26,005	$ 1,178,258	$ 4,471,619	$ 4,078,930
Accounts Payable - General	$ 2,583,346	$ 307,193	$ 289	$ 0	$ 2,890,827	$ 1,190,226
Due to Other Funds	$ 4,537	$ 976,331	$ 822,647	$ 9,791,754	$ 11,595,268	$ 14,804,563
Due to State	$ 132,235	$ 0		$ 4,112,026	$ 4,244,261	$ 4,974,616
TC145 Liability				$ 9,408,233	$ 9,408,233	$ 9,235,586
Due to Other Governments	$ 456,282	$ 23,218	$ 52,674	$ 3,483,801	$ 4,015,976	$ 4,043,825
Sales and Use Tax	$ 2,345				$ 2,345	$ 800
Interest				$ 41	$ 41	$ 67
Total Accounts Payable and Accrued Liab.	$ 5,707,202	$ 2,045,640	$ 901,615	$ 27,974,113	$ 36,628,570	$ 38,328,612
Trust Held Outside of the AOC				$ 36,878,775	$ 36,878,775	$ 25,176,470
Total Trust Deposits				$ 36,878,775	$ 36,878,775	$ 25,176,470
Accrued Payroll	$ 6,898,262	$ 293,899	$ 0		$ 7,192,161	$ 6,546,281
Benefits Payable	$ 178				$ 178	$ 0
Total Payroll Liabilities	$ 6,898,440	$ 293,899	$ 0		$ 7,192,339	$ 6,546,281
Revenue Collected in Advance	$ 0	$ 34,017			$ 34,017	$ 8,278
Liabilities For Deposits	$ 99,285	$ 1,010	$ 0		$ 100,295	$ 67,344
Total Other Liabilities	$ 99,285	$ 35,027	$ 0		$ 134,312	$ 75,624
Total Liabilities	**$ 12,704,927**	**$ 2,374,567**	**$ 901,615**	**$ 64,852,887**	**$ 80,833,996**	**$ 70,126,987**
Total Fund Balance	**$ 6,740,261**	**$ 3,617,308**	**$ 0**		**$ 10,357,569**	**$ 33,899,316**
Total Liabilities and Fund Balance	**$ 19,445,188**	**$ 5,991,875**	**$ 901,615**	**$ 64,852,887**	**$ 91,191,565**	**$ 104,026,303**

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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 June						
	Fiscal Year 2013/14					2012/13	
	Governmental Funds			Total Funds	Current Budget	Total Funds	Final Budget
		Special Revenue					
	General	Non-Grant	Grant	(Info. Purposes Only)	(Annual)	(Info. Purposes Only)	(Annual)
REVENUES							
State Financing Sources							
Trial Court Trust Fund	$ 134,195,888	$ 1,347,301		$ 135,543,189	$ 132,708,460	$ 116,850,992	$ 112,474,510
Improvement and Modernization Fund	$ 953,184			$ 953,184	$ 1,352,264	$ 1,371,862	$ 1,352,264
Judges' Compensation (45.25)	$ 1,104,299			$ 1,104,299	$ 1,178,000	$ 1,077,458	$ 1,159,000
Court Interpreter (45.45)	$ 8,496,352			$ 8,496,352	$ 8,528,339	$ 8,078,256	$ 9,000,000
Civil Coordination Reimbursement (45.55)	$ 18,977			$ 18,977	$ 40,000	$ 31,534	$ 95,000
MOU Reimbursements (45.10 and General)	$ 7,421,613			$ 7,421,613	$ 7,654,022	$ 8,935,868	$ 9,484,037
Other Miscellaneous	$ 6,957,857			$ 6,957,857	$ 6,969,920	$ 11,371,826	$ 7,783,309
	$ 159,148,170	$ 1,347,301		$ 160,495,471	$ 158,431,005	$ 147,717,797	$ 141,348,120
Grants							
AB 1058 Commissioner/Facilitator			$ 3,006,257	$ 3,006,257	$ 3,197,451	$ 3,073,555	$ 3,485,681
Other AOC Grants			$ 146,225	$ 146,225	$ 149,956	$ 141,684	$ 140,835
Non-AOC Grants			$ 80,316	$ 80,316	$ 183,187	$ 29,005	
			$ 3,232,798	$ 3,232,798	$ 3,530,594	$ 3,244,244	$ 3,626,516
Other Financing Sources							
Interest Income	$ 115,349	$ 6,087		$ 121,436	$ 100,000	$ 140,071	$ 200,000
Donations					$ 1,500		$ 2,500
Local Fees	$ 4,991,757	$ 9		$ 4,991,766	$ 5,753,100	$ 5,588,726	$ 5,999,638
Non-Fee Revenues	$ 783,890			$ 783,890	$ 653,500	$ 689,195	$ 636,000
Enhanced Collections		$ 4,333,408		$ 4,333,408	$ 4,750,947	$ 4,276,911	$ 4,850,000
Escheatment					$ 20,000		$ 2,565,000
Prior Year Revenue	$ (83,493)			$ (83,493)		$ (70,967)	
County Program - Restricted	$ 732,830	$ 6,571,297		$ 7,304,127	$ 8,687,007	$ 7,405,381	$ 9,066,317
Reimbursement Other	$ 1,462,653	$ 3,241,765		$ 4,704,417	$ 4,332,807	$ 2,906,025	$ 3,959,951
Sale of Fixed Assets							
Other Miscellaneous	$ 101,829	$ 84,756		$ 186,585	$ 300,000	$ 2,031,605	$ 895,400
	$ 8,104,814	$ 14,237,322		$ 22,342,136	$ 24,598,861	$ 22,966,947	$ 28,174,806
Total Revenues	$ 167,252,984	$ 15,584,623	$ 3,232,798	$ 186,070,405	$ 186,560,460	$ 173,928,987	$ 173,149,442
EXPENDITURES							
Personal Services							
Salaries - Permanent	$ 97,209,208	$ 4,107,040	$ 1,499,586	$ 102,815,835	$ 105,375,596	$ 108,240,699	$ 109,297,907
Temp Help	$ 1,353,088	$ 67,065	$ 70,861	$ 1,491,015	$ 1,417,493	$ 1,155,397	$ 1,245,731
Overtime	$ 5,170,538	$ 148,980	$ 32,119	$ 5,351,638	$ 2,742,022	$ 376,626	$ 256,048
Staff Benefits	$ 49,224,747	$ 2,048,487	$ 762,018	$ 52,035,252	$ 53,458,600	$ 49,593,005	$ 51,071,786
	$ 152,957,582	$ 6,371,572	$ 2,364,585	$ 161,693,739	$ 162,993,711	$ 159,365,727	$ 161,871,472
Operating Expenses and Equipment							
General Expense	$ 3,839,680	$ 47,319	$ 54,061	$ 3,941,060	$ 3,028,965	$ 2,905,381	$ 3,423,277
Printing	$ 330,602	$ 62,365	$ 79	$ 393,046	$ 587,801	$ 449,495	$ 622,775
Telecommunications	$ 1,561,149	$ 4,585		$ 1,565,734	$ 1,608,157	$ 1,315,888	$ 2,569,905
Postage	$ 754,366	$ 177,699		$ 932,065	$ 1,029,150	$ 894,299	$ 1,070,002
Insurance	$ 62,534			$ 62,534	$ 66,201	$ 56,403	$ 58,645
In-State Travel	$ 177,465	$ 14,721	$ 4,928	$ 197,114	$ 203,839	$ 147,342	$ 190,443
Out-of-State Travel	$ 16,959	$ 3,696	$ 3,214	$ 23,868		$ 16,424	$ 8,800
Training	$ 346,471	$ 1,360	$ 12,960	$ 360,791	$ 275,870	$ 289,753	$ 308,082
Security Services	$ 1,149,071	$ 84,329	$ 254,269	$ 1,487,669	$ 1,429,577	$ 1,354,612	$ 1,441,403
Facility Operations	$ 3,509,478	$ 1,933,860		$ 5,443,337	$ 5,425,562	$ 3,098,617	$ 2,533,350
Contracted Services	$ 10,736,645	$ 5,291,308	$ 174,070	$ 16,202,023	$ 19,538,880	$ 17,255,039	$ 21,141,310
Consulting and Professional Services	$ 3,551,524			$ 3,551,524	$ 1,137,214	$ 873,046	$ 654,300
Information Technology	$ 7,473,278	$ 9,820	$ 0	$ 7,483,098	$ 9,183,276	$ 4,144,755	$ 5,275,387
Major Equipment	$ 1,841,354			$ 1,841,354	$ 447,479	$ 954,079	$ 707,920
Other Items of Expense	$ 26,610	$ 681		$ 27,292	$ 31,702	$ 21,953	$ 45,218
	$ 35,377,185	$ 7,631,740	$ 503,582	$ 43,512,507	$ 43,993,673	$ 33,777,086	$ 40,050,817
Special Items of Expense							
Grand Jury							
Jury Costs	$ 1,090,116			$ 1,090,116	$ 1,190,000	$ 1,066,927	$ 1,195,000
Judgements, Settlements and Claims	$ 87,050	$ 480		$ 87,530		$ 5,347	
Other	$ 1,200,000			$ 1,200,000		$ 136,186	$ 2,438
Internal Cost Recovery	$ (1,232,167)	$ 764,264	$ 467,902	$ 0	$ 0	$ 0	
Prior Year Expense Adjustment	$ 2,090,197	$ (61,937)		$ 2,028,259		$ (28,176)	
	$ 3,235,196	$ 702,807	$ 467,902	$ 4,405,905	$ 1,190,000	$ 1,180,283	$ 1,197,438
Total Expenditures	$ 191,569,963	$ 14,706,119	$ 3,336,069	$ 209,612,151	$ 208,177,384	$ 194,323,095	$ 203,119,727
Excess (Deficit) of Revenues Over Expenditures	$ (24,316,979)	$ 878,504	$ (103,271)	$ (23,541,746)	$ (21,616,924)	$ (20,394,108)	$ (29,970,285)
Operating Transfers In (Out)	$ (274,199)	$ 170,928	$ 103,271	$ 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)	$ 6,740,261	$ 3,617,308	$ 0	$ 10,357,569	$ 12,282,392	$ 33,899,316	$ 24,323,138

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

	For the month ended June								
	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	$ 63,852,082	$ 2,405,242	$ 0	$ 347,254	$ (12,100)	$ 66,592,478	$ 64,835,059	$ 66,655,243	$ 66,783,139
Traffic & Other Infractions	$ 4,620,296	$ 861,673				$ 5,481,969	$ 6,188,291	$ 6,418,176	$ 7,198,498
Other Criminal Cases	$ 9,818,002	$ 3,451,214				$ 13,269,216	$ 15,429,665	$ 13,986,218	$ 15,878,227
Civil	$ 7,470,341	$ 544,167				$ 8,014,508	$ 9,892,374	$ 8,954,302	$ 9,436,184
Family & Children Services	$ 10,389,995	$ 1,325,456		$ 120,649	$ 852	$ 11,836,951	$ 12,220,335	$ 10,730,685	$ 9,870,358
Probate, Guardianship & Mental Health Services	$ 3,245,592	$ 33,714				$ 3,279,306	$ 2,962,523	$ 3,210,994	$ 2,873,971
Juvenile Dependency Services	$ 2,877,266	$ 6,329,136				$ 9,206,401	$ 9,456,620	$ 8,867,828	$ 9,179,562
Juvenile Delinquency Services	$ 1,466,330	$ 916,042				$ 2,382,372	$ 4,594,487	$ 2,404,642	$ 2,268,211
Other Court Operations	$ 16,093,709	$ 1,861,378			$ (43,267)	$ 17,911,820	$ 23,106,131	$ 16,683,580	$ 16,813,348
Court Interpreters	$ 7,599,661	$ 1,280,720	$ 30			$ 8,880,412	$ 8,770,547	$ 8,410,470	$ 9,263,767
Jury Services	$ 1,760,624	$ 674,565	$ 1,090,116			$ 3,525,305	$ 3,777,881	$ 3,276,940	$ 3,872,877
Security	$ 2,161,118	$ 1,708,152			$ (8,332)	$ 3,860,938	$ 3,659,818	$ 3,264,277	$ 3,870,902
Trial Court Operations Program	**$ 131,355,016**	**$ 21,391,459**	**$ 1,090,146**	**$ 467,902**	**$ (62,847)**	**$ 154,241,676**	**$ 164,893,731**	**$ 152,863,354**	**$ 157,309,044**
Enhanced Collections	$ 3,215,388	$ 496,929		$ 636,647	$ (15,556)	$ 4,333,408	$ 4,080,947	$ 4,275,471	$ 4,343,126
Other Non-Court Operations	$ 1,746,702	$ 122,512				$ 1,869,214	$ 1,860,666	$ 1,725,636	$ 1,857,011
Non-Court Operations Program	**$ 4,962,090**	**$ 619,441**		**$ 636,647**	**$ (15,556)**	**$ 6,202,622**	**$ 5,941,613**	**$ 6,001,107**	**$ 6,200,137**
Executive Office	$ 468,153	$ 33,788	$ 87,000			$ 588,941	$ 639,593	$ 519,895	$ 794,611
Fiscal Services	$ 6,439,484	$ 3,983,132	$ 1,200,000	$ (1,232,167)	$ 2,120,072	$ 12,510,521	$ 7,840,997	$ 6,781,492	$ 8,109,593
Human Resources	$ 5,000,343	$ 477,188				$ 5,477,530	$ 5,537,042	$ 5,425,543	$ 4,908,952
Business & Facilities Services	$ 7,643,511	$ 7,852,513	$ 500	$ 127,617	$ (13,409)	$ 15,610,732	$ 16,479,919	$ 12,279,323	$ 13,043,740
Information Technology	$ 5,825,141	$ 9,154,987				$ 14,980,128	$ 6,844,489	$ 10,452,379	$ 12,753,650
Court Administration Program	**$ 25,376,632**	**$ 21,501,607**	**$ 1,287,500**	**$ (1,104,549)**	**$ 2,106,662**	**$ 49,167,852**	**$ 37,342,040**	**$ 35,458,633**	**$ 39,610,546**
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
Total	**$ 161,693,739**	**$ 43,512,507**	**$ 2,377,646**	**$ 0**	**$ 2,028,259**	**$ 209,612,151**	**$ 208,177,384**	**$ 194,323,095**	**$ 203,119,727**

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Orange County Superior Court
Court

Fiscal Year 2013/2014 – 4th 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	1443

[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 – 4th 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 negative Operations cash of General Fund is offset by the balance of Short Term Investment.
3	Accounts Receivable – General includes amounts due from other governments such as $1,645 Due from Other Courts (cost sharing for Leadership Development Institute training), $350,065 Due from County of Orange (reimbursement of expenditures incurred for Grand Jury, Alternate Defense, Detention Release, Juvenile Justice Commissioner, custodial costs) and $1,013,114 Due from Judicial Council (AB 1058 grant reimbursement, Facilities Modification projects); and $243 Due from Vendor (facilities Insurance)
4	The prior year revenue adjustments reflect the fund balance re-designation of the County Bankruptcy Recovery for FY 09-10, FY 10-11, and FY 11-12; and the reversal of other revenues over-accrued for FY 12-13 (reimbursements of TCTF-PGM 45.10 Child Appointed Counsel and AB1058 Grants)
5	OPEB trust has been set up with PARS (Public Agency Retirement Services) in FY 13/14 with an initial contribution of $1.2M
6	The prior year expense adjustments reflect $2,157,470 traffic/criminal fund replenishment, partially offset with $37,398 FY 10/11 TCTF administrative cost adjustment, and $91,813 reversal of other expenditures over-accrued for FY 12-13.

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Orange

	Governmental Funds							
		Special Revenue						
Classification	**General**	**Non-Grant**	**Grant**	**Capital Project**	**Debt Service**	**Proprietary Funds**	**Fiduciary Funds**	**Total Funds** (Info. Purposes Only)
Nonspendable	-	-	-	-	-	-	-	**-**
Restricted	-	3,489,946	-	-	-	-	-	**3,489,946**
Committed	4,609,470	127,361	-	-	-	-	-	**4,736,831**
Assigned	2,130,792	-	-	-	-	-	-	**2,130,792**
Unassigned	-	-	-	-	-	-	-	**-**
Total	**$ 6,740,262**	**$ 3,617,307**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,357,569**