


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

10/6/11
Date

Orange County
Court

June 30, 2011
Fiscal Year and Ending Quarter

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

For the month ended Jun									
Fiscal Year 2010/11									2009/10
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (2,500,003)	\$ 1,509,468	\$ 0				\$ 100,819	\$ (889,715)	\$ 757,945
Payroll									
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other		\$ 105,970						\$ 105,970	\$ 56,892
Distribution							\$ 398,599	\$ 398,599	\$ 373,193
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 33,925							\$ 33,925	\$ 33,825
Cash with County	\$ 10,996,913	\$ 0	\$ 0				\$ 35,429,627	\$ 46,426,540	\$ 45,756,060
Total Cash	\$ 8,535,835	\$ 1,615,438	\$ 0				\$ 35,929,046	\$ 46,080,319	\$ 46,982,915
Short Term Investment	\$ 37,305,864	\$ 0					\$ 8,548,119	\$ 45,853,984	\$ 41,718,628
Investment in Financial Institution									
Total Investments	\$ 37,305,864	\$ 0					\$ 8,548,119	\$ 45,853,984	\$ 41,718,628
Accrued Revenue	\$ 112,387	\$ 1,581					\$ 0	\$ 113,968	\$ 215,310
Accounts Receivable - General	\$ 1,568,673	\$ 1,696,514	\$ 1,188,824				\$ 0	\$ 4,454,011	\$ 2,597,888
Dishonored Checks									
Due From Employee	\$ 64							\$ 64	\$ 122
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 4,461,756	\$ 0					\$ 0	\$ 4,461,756	\$ 7,586,539
Due From Other Governments	\$ 66,163	\$ 2,436,143	\$ 27,651				\$ 657,693	\$ 3,187,650	\$ 2,312,580
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 3,602,390	\$ 90,342	\$ 290,373					\$ 3,983,105	\$ 4,857,880
Trust Due To/From							\$ 4,084,861	\$ 4,084,861	
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From							\$ 5,288,731	\$ 5,288,731	
General Due To/From	\$ 449,896	\$ 624,685						\$ 1,074,581	
Total Receivables	\$ 10,261,329	\$ 4,849,265	\$ 1,506,848				\$ 10,031,285	\$ 26,648,727	\$ 17,570,319
Prepaid Expenses - General	\$ 21,795,093	\$ 64,576						\$ 21,859,669	\$ 14,057,054
Salary and Travel Advances	\$ 0							\$ 0	
Counties									
Total Prepaid Expenses	\$ 21,795,093	\$ 64,576						\$ 21,859,669	\$ 14,057,054
Other Assets									
Total Other Assets									
Total Assets	\$ 77,898,122	\$ 6,529,279	\$ 1,506,848				\$ 54,508,450	\$ 140,442,699	\$ 120,328,915
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 1,734,193	\$ 1,284,057	\$ 10,163				\$ 40,212	\$ 3,068,625	\$ 1,305,758
Accounts Payable - General	\$ 2,296,339	\$ 54,899	\$ 3,685				\$ 0	\$ 2,354,922	\$ 2,738,807
Due to Other Funds	\$ 0	\$ 3,113,115	\$ 1,352,827				\$ 10,443,987	\$ 14,909,929	\$ 7,586,539
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 177,643						\$ 5,401,875	\$ 5,579,518	\$ 86,425
TC145 Liability							\$ 10,229,516	\$ 10,229,516	\$ 4,638,560
Due to Other Governments	\$ 6,670,148	\$ 0	\$ 108,133				\$ 5,966,140	\$ 12,744,420	\$ 12,048,812
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 3,728							\$ 3,728	\$ 1,027
Interest							\$ 155	\$ 155	\$ 221
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 10,882,051	\$ 4,452,071	\$ 1,474,807				\$ 32,081,885	\$ 48,890,814	\$ 28,406,148
Civil							\$ 0	\$ 0	
Criminal							\$ 0	\$ 0	\$ 0
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 22,426,566	\$ 22,426,566	\$ 33,531,551
Trust Interest Payable							\$ 0	\$ 0	\$ 0
Miscellaneous Trust									
Total Trust Deposits							\$ 22,426,566	\$ 22,426,566	\$ 33,531,551
Accrued Payroll	\$ 6,080,832	\$ 213,760	\$ 32,042					\$ 6,326,633	\$ 5,132,101
Benefits Payable	\$ 0							\$ 0	\$ 0
Deferred Compensation Payable									
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 6,080,832	\$ 213,760	\$ 32,042					\$ 6,326,633	\$ 5,132,101
Revenue Collected in Advance	\$ 92,870	\$ 105,970						\$ 198,840	\$ 141,172
Liabilities For Deposits	\$ 92,829	\$ 110						\$ 92,939	\$ 61,243
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities	\$ 0							\$ 0	
Total Other Liabilities	\$ 185,699	\$ 106,080					\$ 0	\$ 291,779	\$ 202,415
Total Liabilities	\$ 17,148,582	\$ 4,771,911	\$ 1,506,848				\$ 54,508,450	\$ 77,935,792	\$ 67,272,216
Fund Balance - Restricted	\$ 7,764,228	\$ 1,569,202						\$ 9,333,430	\$ 9,677,796
Fund Balance - Unrestricted									
Designated	\$ 43,723,269							\$ 43,723,269	\$ 38,879,045
Undesignated	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op.	\$ 9,262,043	\$ 188,166	\$ 0					\$ 9,450,209	\$ 4,499,858
Total Fund Balance	\$ 60,749,539	\$ 1,757,368	\$ 0					\$ 62,506,907	\$ 53,056,699
Total Liabilities and Fund Balance	\$ 77,898,122	\$ 6,529,279	\$ 1,506,848				\$ 54,508,450	\$ 140,442,699	\$ 120,328,915

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

		For the month ended Jun									
		Fiscal Year 2010/11							2009/10		
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 205,720,992	\$ 563,200					\$ 206,284,191	\$ 205,546,912	\$ 193,340,922	\$ 192,872,704	
Trial Court Improvement Fund	\$ 516,877						\$ 516,877	\$ 723,260	\$ 689,504	\$ 462,248	
Judicial Administration Efficiency & Mod Fund	\$ 978,693						\$ 978,693	\$ 841,920	\$ 1,079,733	\$ 858,025	
Judges' Compensation (45.25)	\$ 1,078,875						\$ 1,078,875	\$ 1,111,500	\$ 1,083,000	\$ 1,064,000	
Court Interpreter (45.45)	\$ 8,021,586						\$ 8,021,586	\$ 8,381,000	\$ 8,424,194	\$ 8,388,974	
Civil Coordination Reimbursement (45.55)	\$ 93,452						\$ 93,452	\$ 83,000	\$ 117,050	\$ 53,216	
MOU Reimbursements (45.10 and General)	\$ 9,447,410						\$ 9,447,410	\$ 9,456,959	\$ 9,454,793	\$ 11,197,654	
Other Miscellaneous	\$ 59,729						\$ 59,729	\$ 84,846	\$ 84,846	\$ 250,641	
	\$ 225,917,614	\$ 563,200					\$ 226,480,813	\$ 226,229,397	\$ 214,274,043	\$ 215,147,462	
Grants											
AB 1058 Commissioner/Facilitator			\$ 3,550,615				\$ 3,550,615	\$ 3,509,654	\$ 3,512,543	\$ 3,621,461	
Other AOC Grants	\$ 79,274		\$ 144,030				\$ 223,304	\$ 141,320	\$ 278,851	\$ 273,978	
Non-AOC Grants	\$ 200,000		\$ 594,149				\$ 794,149	\$ 670,000	\$ 403,215	\$ 428,066	
	\$ 279,274		\$ 4,288,794				\$ 4,568,068	\$ 4,320,974	\$ 4,194,609	\$ 4,323,505	
Other Financing Sources											
Interest Income	\$ 339,550	\$ 6,829					\$ 346,379	\$ 230,892	\$ 396,147	\$ 960,000	
Investment Income											
Donations	\$ 100	\$ 2,502					\$ 2,602	\$ 2,000	\$ 366,247	\$ 668	
Local Fees	\$ 4,358,432	\$ 14					\$ 4,358,447	\$ 3,954,500	\$ 3,754,432	\$ 2,842,715	
Non-Fee Revenues	\$ 665,629						\$ 665,629	\$ 1,097,300	\$ 1,088,825	\$ 1,084,850	
Enhanced Collections		\$ 4,997,815					\$ 4,997,815	\$ 4,415,000	\$ 4,357,692	\$ 4,193,882	
Escheatment	\$ 42,128						\$ 42,128	\$ 18,000	\$ 26,639	\$ 13,558	
Prior Year Revenue	\$ 1,919,016						\$ 1,919,016		\$ 0		
County Program - Restricted	\$ 386,549	\$ 9,347,508					\$ 9,734,057	\$ 9,244,792	\$ 8,908,169	\$ 10,590,675	
Reimbursement Other	\$ 1,449,583	\$ 960					\$ 1,450,542	\$ 1,411,500	\$ 1,486,788	\$ 948,103	
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,290,295	\$ 125					\$ 1,290,420	\$ 1,085,000	\$ 632,238	\$ 60,000	
	\$ 10,451,282	\$ 14,355,753					\$ 24,807,035	\$ 21,458,984	\$ 21,017,177	\$ 20,694,451	
Total Revenues	\$ 236,648,169	\$ 14,918,953	\$ 4,288,794				\$ 255,855,916	\$ 252,009,355	\$ 239,485,829	\$ 240,165,418	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 104,931,917	\$ 3,643,821	\$ 2,152,634				\$ 110,728,372	\$ 111,439,673	\$ 107,909,038	\$ 106,815,476	
Temp Help	\$ 2,953,316	\$ 153,737	\$ 5,049				\$ 3,112,102	\$ 2,851,170	\$ 830,874	\$ 1,068,077	
Overtime	\$ 825,359	\$ 49,929					\$ 875,288	\$ 413,820	\$ 356,552	\$ 244,292	
Staff Benefits	\$ 44,103,151	\$ 1,449,996	\$ 935,202				\$ 46,488,348	\$ 45,326,764	\$ 41,744,308	\$ 43,524,648	
	\$ 152,813,743	\$ 5,297,483	\$ 3,092,884				\$ 161,204,110	\$ 160,031,427	\$ 150,840,772	\$ 151,652,493	
Operating Expenses and Equipment											
General Expense	\$ 5,259,873	\$ 45,394	\$ 91,930				\$ 5,397,197	\$ 4,940,010	\$ 4,057,226	\$ 5,681,465	
Printing	\$ 493,216	\$ 64,863	\$ 3,358				\$ 561,437	\$ 654,338	\$ 535,293	\$ 880,928	
Telecommunications	\$ 1,687,447	\$ 779					\$ 1,688,227	\$ 1,751,827	\$ 2,584,403	\$ 2,187,549	
Postage	\$ 758,286	\$ 117,695					\$ 875,980	\$ 954,475	\$ 823,859	\$ 925,664	
Insurance	\$ 50,737						\$ 50,737	\$ 48,763	\$ 40,484	\$ 42,555	
In-State Travel	\$ 157,518	\$ 17,142	\$ 7,636				\$ 182,296	\$ 223,474	\$ 130,437	\$ 361,474	
Out-of-State Travel	\$ 29,550	\$ 1,551	\$ 2,277				\$ 33,377	\$ 20,000	\$ 9,640	\$ 43,089	
Training	\$ 420,106	\$ 1,195	\$ 4,736				\$ 426,037	\$ 586,574	\$ 193,316	\$ 434,251	
Security Services	\$ 40,165,865		\$ 352,186				\$ 40,518,051	\$ 41,595,219	\$ 39,913,325	\$ 42,205,832	
Facility Operations	\$ 2,222,321						\$ 2,222,321	\$ 2,475,915	\$ 2,562,686	\$ 3,129,839	
Utilities											
Contracted Services	\$ 14,144,712	\$ 8,410,291	\$ 639,003				\$ 23,194,007	\$ 25,629,584	\$ 22,546,261	\$ 25,802,374	
Consulting and Professional Services	\$ 379,123						\$ 379,123	\$ 711,042	\$ 443,827	\$ 460,560	
Information Technology	\$ 5,573,282	\$ 19,440					\$ 5,592,722	\$ 8,806,518	\$ 4,931,369	\$ 4,987,948	
Major Equipment	\$ 2,794,130						\$ 2,794,130	\$ 2,312,912	\$ 4,198,699	\$ 4,787,607	
Other Items of Expense	\$ 60,356						\$ 60,356	\$ 72,626	\$ 56,638	\$ 55,835	
	\$ 74,196,522	\$ 8,678,350	\$ 1,101,126				\$ 83,975,998	\$ 90,783,277	\$ 83,027,463	\$ 91,986,970	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,112,575						\$ 1,112,575	\$ 1,164,000	\$ 1,068,691	\$ 1,452,996	
Judgements, Settlements and Claims	\$ 1,034						\$ 1,034		\$ 358		
Debt Service										\$ 48,687	
Other	\$ 111,989						\$ 111,989	\$ 30,651	\$ 48,687	\$ 7,000	
Capital Costs											
Internal Cost Recovery	\$ (1,403,620)	\$ 785,755	\$ 617,865				\$ 0		\$ 0	\$ 683,453	
Prior Year Expense Adjustment											
	\$ (178,021)	\$ 785,755	\$ 617,865				\$ 1,225,599	\$ 1,194,651	\$ 1,117,736	\$ 2,192,136	
Total Expenditures	\$ 226,832,245	\$ 14,761,588	\$ 4,811,875				\$ 246,405,707	\$ 252,009,355	\$ 234,985,971	\$ 245,831,599	
Excess (Deficit) of Revenues Over Expenditures	\$ 9,815,925	\$ 157,365	\$ (523,081)				\$ 9,450,209	\$ 0	\$ 4,499,858	\$ (5,666,181)	
Operating Transfers In (Out)	\$ (553,882)	\$ 30,801	\$ 523,081				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 51,487,497	\$ 1,569,202	\$ 0				\$ 53,056,699	\$ 53,056,699	\$ 48,556,841	\$ 48,556,841	
Ending Balance (Deficit)	\$ 60,749,539	\$ 1,757,368	\$ 0				\$ 62,506,907	\$ 53,056,699	\$ 53,056,699	\$ 42,890,660	

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

	For the month ended Jun									
	Fiscal Year 2010/11								2009/10	
	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	\$ 64,633,486	\$ 2,619,294	\$ 0				\$ 67,252,779	\$ 66,776,599	\$ 63,727,077	\$ 64,571,279
Traffic & Other Infractions	\$ 5,980,534	\$ 1,278,253	\$ 335				\$ 7,259,121	\$ 8,538,153	\$ 7,966,972	\$ 8,187,349
Other Criminal Cases	\$ 11,271,732	\$ 7,595,024					\$ 18,866,756	\$ 17,589,647	\$ 18,138,830	\$ 18,977,367
Civil	\$ 10,441,886	\$ 999,830					\$ 11,441,716	\$ 10,202,408	\$ 12,126,025	\$ 9,669,468
Family & Children Services	\$ 8,965,183	\$ 604,569			\$ 617,865		\$ 10,187,617	\$ 9,511,310	\$ 8,497,044	\$ 8,164,339
Probate, Guardianship & Mental Health Services	\$ 3,260,435	\$ 34,396					\$ 3,294,831	\$ 3,146,997	\$ 2,977,668	\$ 2,831,180
Juvenile Dependency Services	\$ 1,826,383	\$ 8,319,039					\$ 10,145,421	\$ 9,750,342	\$ 9,694,246	\$ 10,549,983
Juvenile Delinquency Services	\$ 1,244,011	\$ 1,324,036					\$ 2,568,047	\$ 3,097,297	\$ 1,993,384	\$ 2,493,718
Other Court Operations	\$ 13,639,869	\$ 1,126,118					\$ 14,765,987	\$ 20,522,573	\$ 12,851,250	\$ 17,896,638
Court Interpreters	\$ 6,627,744	\$ 1,892,925					\$ 8,520,669	\$ 8,278,845	\$ 8,092,561	\$ 8,901,970
Jury Services	\$ 1,688,978	\$ 519,476	\$ 1,112,575				\$ 3,321,029	\$ 3,355,891	\$ 3,164,631	\$ 3,583,906
Security	\$ 2,520,233	\$ 41,214,159					\$ 43,734,392	\$ 44,560,385	\$ 40,802,702	\$ 43,475,058
Trial Court Operations Program	\$ 132,100,473	\$ 67,527,117	\$ 1,112,910		\$ 617,865		\$ 201,358,366	\$ 205,330,447	\$ 190,032,389	\$ 199,302,254
Enhanced Collections	\$ 3,353,257	\$ 859,864			\$ 785,755		\$ 4,998,876	\$ 4,342,374	\$ 4,357,692	\$ 4,306,925
Other Non-Court Operations	\$ 1,783,513	\$ 53,083					\$ 1,836,596	\$ 2,160,913	\$ 2,130,871	\$ 2,274,736
Non-Court Operations Program	\$ 5,136,771	\$ 912,947			\$ 785,755		\$ 6,835,472	\$ 6,503,287	\$ 6,488,562	\$ 6,581,661
Executive Office	\$ 420,298	\$ 13,886					\$ 434,183	\$ 907,206	\$ 521,612	\$ 683,506
Fiscal Services	\$ 7,370,474	\$ 1,374,830	\$ 81,396		\$ (1,403,620)		\$ 7,423,081	\$ 11,011,758	\$ 8,048,653	\$ 9,043,130
Human Resources	\$ 4,651,698	\$ 367,507			\$ 0		\$ 5,019,205	\$ 3,536,325	\$ 3,648,783	\$ 4,085,792
Business & Facilities Services	\$ 6,255,117	\$ 6,050,882	\$ 642		\$ 0		\$ 12,306,641	\$ 13,281,818	\$ 14,246,615	\$ 13,083,459
Information Technology	\$ 5,269,280	\$ 7,728,829	\$ 30,650		\$ 0		\$ 13,028,759	\$ 11,438,514	\$ 11,999,356	\$ 13,051,799
Court Administration Program	\$ 23,966,866	\$ 15,535,934	\$ 112,689		\$ (1,403,620)		\$ 38,211,869	\$ 40,175,621	\$ 38,465,019	\$ 39,947,685
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 161,204,110	\$ 83,975,998	\$ 1,225,599		\$ 0		\$ 246,405,707	\$ 252,009,355	\$ 234,985,971	\$ 245,831,599

