

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.

Darrendang

Signature of Presiding Judge or Court Executive

2/11/16

Date

Orange County Superior Court

Court

FY 2015-2016; 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 2015/16					2014/15	
	Governmental Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue				
		Non-Grant	Grant			
ASSETS						
Operations	\$ (2,367,525)	\$ 3,749,906	\$ (1,724,015)	\$ 742,816	\$ 401,183	\$ (384,011)
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Other		\$ 24,164			\$ 24,164	\$ 34,017
Distribution				\$ 96,264	\$ 96,264	\$ 329,831
Trust				\$ (767)	\$ (767)	
Cash on Hand	\$ 23,750				\$ 23,750	\$ 23,150
Cash with County	\$ 306,693	\$ 0	\$ 0	\$ 35,436,966	\$ 35,743,659	\$ 63,869,741
Cash Outside of the JCC						
Cash Equivalents	\$ 33,233,108			\$ 7,083,142	\$ 40,316,250	\$ 37,938,550
Total Cash and Cash Equivalents	\$ 31,201,026	\$ 3,774,070	\$ (1,724,015)	\$ 43,358,421	\$ 76,609,503	\$ 101,816,279
Accounts Receivable - General	\$ 258,684	\$ 1,210,353	\$ 1,429,500	\$ 0	\$ 2,898,537	\$ 3,680,485
Due From Other Governments	\$ 0	\$ 0	\$ 0	\$ 17,262	\$ 17,262	\$ 11,005
Trust Due To/From				\$ 5,788	\$ 5,788	\$ 0
Distribution Due To/From				\$ 5,135	\$ 5,135	\$ 1,903
General Due To/From	\$ 3	\$ 0			\$ 3	\$ 0
Total Receivables	\$ 258,687	\$ 1,210,353	\$ 1,429,500	\$ 28,185	\$ 2,926,725	\$ 3,693,394
Total Assets	\$ 31,459,713	\$ 4,984,424	\$ (294,515)	\$ 43,386,607	\$ 79,536,228	\$ 105,509,672
LIABILITIES AND FUND BALANCES						
Accrued Liabilities	\$ 0	\$ 0	\$ 0	\$ 8,765	\$ 8,765	\$ 11,609
Accounts Payable - General	\$ 950,015	\$ 55,231	\$ 0	\$ 0	\$ 1,005,246	\$ 1,148,261
Due to Other Funds	\$ 4,029	\$ 0	\$ 0	\$ 6,897	\$ 10,926	\$ 1,903
TC145 Liability				\$ 3,657,939	\$ 3,657,939	\$ 3,633,389
AB145 Due to Other Government Agency				\$ 502,789	\$ 502,789	
Sales and Use Tax	\$ 3,132				\$ 3,132	\$ 808
Interest				\$ 353	\$ 353	\$ 60
Total Accounts Payable and Accrued Liab.	\$ 957,176	\$ 55,231	\$ 0	\$ 4,176,742	\$ 5,189,149	\$ 4,796,031
Civil				\$ 130,493	\$ 130,493	
Criminal				\$ 3,633,006	\$ 3,633,006	\$ 4,304,151
Trust Held Outside of the JCC				\$ 35,445,464	\$ 35,445,464	\$ 56,498,689
Trust Interest Payable				\$ 902	\$ 902	\$ 426
Total Trust Deposits				\$ 39,209,864	\$ 39,209,864	\$ 60,803,266
Benefits Payable	\$ 7				\$ 7	\$ 45
Total Payroll Liabilities	\$ 7	\$ 0	\$ 0		\$ 7	\$ 45
Revenue Collected in Advance	\$ 219	\$ 24,164			\$ 24,383	\$ 37,779
Liabilities For Deposits	\$ 160,149	\$ 1,180			\$ 161,329	\$ 120,721
Total Other Liabilities	\$ 160,368	\$ 25,344		\$ 0	\$ 185,712	\$ 158,500
Total Liabilities	\$ 1,117,552	\$ 80,575	\$ 0	\$ 43,386,607	\$ 44,584,733	\$ 65,757,841
Total Fund Balance	\$ 30,342,161	\$ 4,903,849	\$ (294,515)		\$ 34,951,495	\$ 39,751,831
Total Liabilities and Fund Balance	\$ 31,459,713	\$ 4,984,424	\$ (294,515)	\$ 43,386,607	\$ 79,536,228	\$ 105,509,672

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 2015/16				2014/15		
	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	\$ 91,816,218	\$ 450,183		\$ 92,266,401	\$ 149,428,162	\$ 86,858,661	\$ 138,856,430
Improvement and Modernization Fund	\$ 427,419			\$ 427,419	\$ 834,219	\$ 420,960	\$ 1,805,919
Judges' Compensation (45.25)	\$ 541,932			\$ 541,932	\$ 1,026,000	\$ 593,748	\$ 1,178,000
Court Interpreter (45.45)	\$ 4,220,924			\$ 4,220,924	\$ 9,200,000	\$ 4,624,626	\$ 9,113,273
Civil Coordination Reimbursement (45.55)	\$ 13,245			\$ 13,245	\$ 69,663	\$ 5,401	\$ 40,000
MOU Reimbursements (45.10 and General)	\$ 3,206,375			\$ 3,206,375	\$ 7,716,730	\$ 3,130,972	\$ 7,876,534
Other Miscellaneous	\$ 6,929,921			\$ 6,929,921	\$ 6,964,920	\$ 6,929,920	\$ 6,961,920
	\$ 107,156,034	\$ 450,183		\$ 107,606,217	\$ 175,239,694	\$ 102,564,288	\$ 165,832,076
Grants							
AB 1058 Commissioner/Facilitator			\$ 1,051,373	\$ 1,051,373	\$ 3,334,644	\$ 996,388	\$ 3,249,322
Other Judicial Council Grants	\$ (15,880)		\$ 21,543	\$ 5,663	\$ 350,969	\$ 4,054	\$ 150,500
Non-Judicial Council Grants			\$ (825)	\$ (825)	\$ 24,872	\$ 1,792	\$ 104,439
	\$ (15,880)		\$ 1,072,091	\$ 1,056,211	\$ 3,710,485	\$ 1,002,234	\$ 3,504,261
Other Financing Sources							
Interest Income	\$ 34,104	\$ 3,380		\$ 37,484	\$ 75,000	\$ 26,025	\$ 25,000
Donations					\$ 1,500		\$ 1,500
Local Fees	\$ 1,879,656	\$ 111,322		\$ 1,990,978	\$ 3,757,600	\$ 2,063,817	\$ 4,957,100
Non-Fee Revenues	\$ 237,187			\$ 237,187	\$ 621,000	\$ 253,941	\$ 647,500
Enhanced Collections		\$ 1,731,989		\$ 1,731,989	\$ 4,851,815	\$ 1,599,063	\$ 4,974,181
Escheatment					\$ 20,000	\$ 3,821,079	\$ 3,800,000
Prior Year Revenue	\$ 61,737		\$ (650)	\$ 61,087		\$ (15,032)	
County Program - Restricted	\$ 160,633	\$ 2,043,720		\$ 2,204,354	\$ 8,241,261	\$ 2,340,993	\$ 8,179,529
Reimbursement Other	\$ 242,368	\$ 2,007,981		\$ 2,250,349	\$ 4,182,847	\$ 2,485,392	\$ 5,634,059
Other Miscellaneous	\$ 20,377			\$ 20,377	\$ 200,000	\$ 63,387	\$ 300,000
	\$ 2,636,063	\$ 5,898,392	\$ (650)	\$ 8,533,805	\$ 21,951,023	\$ 12,638,666	\$ 28,518,869
Total Revenues	\$ 109,776,216	\$ 6,348,575	\$ 1,071,441	\$ 117,196,233	\$ 200,901,202	\$ 116,205,188	\$ 197,855,206
EXPENDITURES							
Personal Services							
Salaries - Permanent	\$ 46,040,691	\$ 1,889,482	\$ 681,210	\$ 48,611,384	\$ 100,414,677	\$ 45,244,842	\$ 103,085,076
Temp Help	\$ 534,144	\$ 82,191	\$ 19,005	\$ 635,341	\$ 1,058,981	\$ 683,442	\$ 1,527,127
Overtime	\$ 773,638	\$ 52,723	\$ 3,044	\$ 829,405	\$ 2,331,397	\$ 1,059,627	\$ 837,766
Staff Benefits	\$ 24,792,600	\$ 1,009,526	\$ 357,008	\$ 26,159,134	\$ 58,794,963	\$ 24,177,065	\$ 56,775,106
	\$ 72,141,074	\$ 3,033,922	\$ 1,060,267	\$ 76,235,263	\$ 162,600,018	\$ 71,164,976	\$ 162,225,075
Operating Expenses and Equipment							
General Expense	\$ 1,198,640	\$ 23,510	\$ 4,105	\$ 1,226,255	\$ 3,534,409	\$ 1,156,274	\$ 3,169,998
Printing	\$ 59,578	\$ 21,215		\$ 80,793	\$ 378,068	\$ 134,928	\$ 486,600
Telecommunications	\$ 505,145	\$ 1,934		\$ 507,080	\$ 2,234,135	\$ 727,161	\$ 1,897,226
Postage	\$ 291,653	\$ 66,429		\$ 358,082	\$ 1,006,500	\$ 332,998	\$ 1,065,700
Insurance	\$ 52,131			\$ 52,131	\$ 59,933	\$ 56,698	\$ 67,460
In-State Travel	\$ 46,243	\$ 3,858	\$ 7,733	\$ 57,834	\$ 286,623	\$ 67,279	\$ 228,298
Out-of-State Travel	\$ 32,842	\$ 1,921		\$ 34,763	\$ 14,805	\$ 5,534	\$ 11,052
Training	\$ 97,406	\$ 1,350	\$ 5,500	\$ 104,257	\$ 254,431	\$ 94,158	\$ 380,565
Security Services	\$ 0	\$ 1,800	\$ 84,290	\$ 86,090	\$ 436,675	\$ 392,746	\$ 1,463,755
Facility Operations	\$ 727,982	\$ 608,661		\$ 1,336,643	\$ 3,715,774	\$ 1,655,322	\$ 4,207,897
Contracted Services	\$ 5,109,837	\$ 1,994,997	\$ 10,547	\$ 7,115,380	\$ 18,576,271	\$ 6,941,253	\$ 17,942,432
Consulting and Professional Services	\$ 93,936			\$ 93,936	\$ 1,102,880	\$ 387,195	\$ 579,430
Information Technology	\$ 3,324,219	\$ 5,000		\$ 3,329,219	\$ 6,292,401	\$ 3,189,617	\$ 7,548,536
Major Equipment	\$ 82,177			\$ 82,177	\$ 457,761	\$ 186,914	\$ 713,334
Other Items of Expense	\$ 9,963	\$ 105		\$ 10,068	\$ 35,900	\$ 14,770	\$ 35,800
	\$ 11,631,753	\$ 2,730,780	\$ 112,176	\$ 14,474,709	\$ 38,386,566	\$ 15,342,847	\$ 39,798,083
Special Items of Expense							
Grand Jury							
Jury Costs	\$ 475,717			\$ 475,717	\$ 1,060,000	\$ 502,382	\$ 1,060,000
Judgements, Settlements and Claims	\$ 200			\$ 200		\$ 500	
Internal Cost Recovery	\$ (204,338)	\$ 13,230	\$ 191,108	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (484)		\$ 483	\$ (1)		\$ (199,778)	
	\$ 271,095	\$ 13,230	\$ 191,591	\$ 475,916	\$ 1,060,000	\$ 303,104	\$ 1,060,000
Total Expenditures	\$ 84,043,922	\$ 5,777,932	\$ 1,364,034	\$ 91,185,888	\$ 202,046,584	\$ 86,810,926	\$ 203,083,158
Excess (Deficit) of Revenues Over Expenditures	\$ 25,732,295	\$ 570,643	\$ (292,593)	\$ 26,010,345	\$ (1,145,382)	\$ 29,394,262	\$ (5,227,952)
Operating Transfers In (Out)	\$ 1,926	\$ (5)	\$ (1,922)	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)							
Beginning Balance (Deficit)	\$ 4,607,940	\$ 4,333,210	\$ 0	\$ 8,941,150	\$ 8,941,150	\$ 10,357,569	\$ 10,357,569
Ending Balance (Deficit)	\$ 30,342,161	\$ 4,903,849	\$ (294,515)	\$ 34,951,495	\$ 7,795,768	\$ 39,751,831	\$ 5,129,617

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

For the month ended December									
Fiscal Year 2015/16							2014/15		
	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	\$ 29,454,045	\$ 1,068,797		\$ 150,716	\$ (524)	\$ 30,673,034	\$ 65,447,879	\$ 29,428,081	\$ 67,217,001
Traffic & Other Infractions	\$ 1,761,122	\$ 210,083			\$ 699	\$ 1,971,904	\$ 6,954,042	\$ 2,008,716	\$ 5,010,724
Other Criminal Cases	\$ 4,148,344	\$ 1,426,915				\$ 5,575,259	\$ 14,647,155	\$ 5,653,479	\$ 13,695,092
Civil	\$ 3,370,327	\$ 120,574				\$ 3,490,901	\$ 7,535,434	\$ 3,401,605	\$ 7,931,614
Family & Children Services	\$ 4,698,678	\$ 189,322		\$ 40,391		\$ 4,928,391	\$ 12,686,913	\$ 4,908,805	\$ 10,496,530
Probate, Guardianship & Mental Health Services	\$ 1,546,194	\$ 104,037				\$ 1,650,231	\$ 3,898,059	\$ 1,323,700	\$ 2,863,519
Juvenile Dependency Services	\$ 1,129,814	\$ 3,008,568				\$ 4,138,382	\$ 7,524,854	\$ 4,147,015	\$ 11,273,339
Juvenile Delinquency Services	\$ 602,432	\$ 280,106				\$ 882,538	\$ 1,347,064	\$ 932,454	\$ 2,390,952
Other Court Operations	\$ 9,959,521	\$ 694,121			\$ (174)	\$ 10,653,468	\$ 25,055,385	\$ 8,552,719	\$ 21,000,173
Court Interpreters	\$ 3,812,667	\$ 755,155				\$ 4,567,822	\$ 9,623,495	\$ 4,079,771	\$ 9,341,362
Jury Services	\$ 867,461	\$ 177,003	\$ 475,717			\$ 1,520,181	\$ 3,405,576	\$ 1,437,278	\$ 3,416,386
Security	\$ 950,338	\$ 35,254				\$ 985,592	\$ 2,643,097	\$ 966,555	\$ 3,288,207
Trial Court Operations Program	\$ 62,300,943	\$ 8,069,935	\$ 475,717	\$ 191,108	\$ 0	\$ 71,037,703	\$ 160,768,953	\$ 66,840,178	\$ 157,924,899
Enhanced Collections	\$ 1,591,851	\$ 200,363				\$ 1,792,213	\$ 4,853,315	\$ 1,684,575	\$ 4,974,181
Other Non-Court Operations	\$ 708,586	\$ 17,851				\$ 726,437	\$ 2,191,980	\$ 779,636	\$ 1,972,417
Non-Court Operations Program	\$ 2,300,436	\$ 218,214				\$ 2,518,650	\$ 7,045,295	\$ 2,464,212	\$ 6,946,598
Executive Office	\$ 232,090	\$ 4,111				\$ 236,201	\$ 564,179	\$ 220,687	\$ 531,644
Fiscal Services	\$ 2,923,297	\$ 217,111	\$ 0	\$ (204,338)		\$ 2,936,071	\$ 6,364,023	\$ 3,065,758	\$ 6,621,449
Human Resources	\$ 2,669,752	\$ 289,756	\$ 200			\$ 2,959,708	\$ 469,883	\$ 2,198,161	\$ 5,650,047
Business & Facilities Services	\$ 3,172,723	\$ 2,271,685	\$ 0	\$ 13,230		\$ 5,457,637	\$ 14,216,591	\$ 6,579,317	\$ 14,992,306
Information Technology	\$ 2,636,022	\$ 3,403,897			\$ (1)	\$ 6,039,918	\$ 12,617,660	\$ 5,442,612	\$ 10,416,215
Court Administration Program	\$ 11,633,884	\$ 6,186,560	\$ 200	\$ (191,108)	\$ (1)	\$ 17,629,535	\$ 34,232,336	\$ 17,506,536	\$ 38,211,661
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
Total	\$ 76,235,263	\$ 14,474,709	\$ 475,917	\$ 0	\$ (1)	\$ 91,185,888	\$ 202,046,584	\$ 86,810,926	\$ 203,083,158

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Orange County Superior Court
Court

FY 2015/2016 – 2nd Quarter
Fiscal Year and Ending Quarter

FOOTNOTES

1	The negative cash balance of Operations Funds (\$2,367,525) is offset by other cash and cash equivalents balances of General Funds.
2	The negative cash balance of Grant Funds (\$1,724,015) results from the timing difference between the payment of expenditures and the cash receipt as well as cash movements managed by the Treasury of the Judicial Council.
3	The negative cash balance of Trust Funds (\$767) is offset by cash equivalents balances of Fiduciary Funds.
4	Accounts Receivable – General \$2,898,537 includes amount due from other governments and from the State, which will be re-classified on the final CAFR reports.
5	AB145 Due to Other Government Agency and Civil lines are added to the Balance Sheet to report monies collected/maintained in Odyssey, the new Case Management system that replaces the CCS system on Dec 07, 2015.
6	The negative revenue (\$15,880) reflects the reversal of a funding transfer from Grant Fund (G-301078 Recidivism Reduction Fund) to General Fund in FY 14/15. This revenue recorded in Grant Fund in FY 15/16 will be offset by expenditures incurred.
7	The negative revenue (\$825) reflects the reversal of the ‘State Justice Institute’ grant reimbursement accrual that will be offset by upcoming reimbursement.
8	The prior year revenue adjustment (\$650) reflect the over-accrual of FY 2014/2015 reimbursement of the Bureau of Justice Assistance grant’s expenditures (G-303003-1-12).
9	The negative balance in Salaries – Referees & Hearing Officers (\$507.84) represent the reversal of a duplicate disbursement. It will be re-classed to the correct account in Q3 of FY 2015/16.
10	The negative balance in Salaries – Permanent of F120021 Special Revenue Funds (\$7.72) represent an over-stated payroll adjustment due to timing of 2% pay increase. It will be corrected in Q3 of FY 2015/16.
11	The expenditures recorded in F120021 for Other Pay and Staff Benefits will be transferred to the fund 120007 due to update of project.
12	The prior year expenditures adjustment (\$.60) is a rounding difference between the accrual reversal and the actual payment of Major Equipment.
13	The fund balance of the grant funds is negative due to timing difference between expenditures incurred and reimbursement received.

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Orange County Superior Court
 Court

FY 2015/2016 – 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)	1,520.00	1,418.6	1,438.0		

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