

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

5/13/16

Date

Orange County Superior Court

Court

FY 2015-2016; 3rd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Orange County Superior Court
 Court

FY 2015/2016 – 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)	1,520.00	1,418.6	1,438.0	1,426.9	

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 March					
	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	\$ (2,308,362)	\$ 3,663,714	\$ (1,778,707)	\$ 760,759	\$ 337,404	\$ 610,539
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Other		\$ 24,164			\$ 24,164	\$ 34,017
Distribution				\$ (35,084)	\$ (35,084)	\$ 271,226
Trust				\$ (7,027)	\$ (7,027)	\$ 0
Cash on Hand	\$ 24,750				\$ 24,750	\$ 23,350
Cash with County	\$ 350,971	\$ 0	\$ 0	\$ 36,538,586	\$ 36,889,556	\$ 60,506,011
Cash Equivalents	\$ 14,257,294			\$ 7,828,198	\$ 22,085,492	\$ 21,390,713
Total Cash and Cash Equivalents	\$ 12,329,653	\$ 3,687,878	\$ (1,778,707)	\$ 45,085,431	\$ 59,324,256	\$ 82,840,857
Accounts Receivable - General	\$ 172,149	\$ 735,007	\$ 1,475,178	\$ 0	\$ 2,382,334	\$ 3,047,283
Due From Other Governments	\$ 0	\$ 0	\$ 0	\$ 22,586	\$ 22,586	\$ 9,750
Trust Due To/From				\$ 24,414	\$ 24,414	\$ 0
Distribution Due To/From				\$ 4,528	\$ 4,528	\$ 4,471
Total Receivables	\$ 172,149	\$ 735,007	\$ 1,475,178	\$ 51,528	\$ 2,433,862	\$ 3,061,504
Prepaid Expenses - General	\$ 247,998	\$ 0			\$ 247,998	\$ 0
Total Prepaid Expenses	\$ 247,998	\$ 0			\$ 247,998	\$ 0
Total Assets	\$ 12,749,800	\$ 4,422,885	\$ (303,529)	\$ 45,136,959	\$ 62,006,116	\$ 85,902,361
LIABILITIES AND FUND BALANCES						
Accrued Liabilities	\$ 0	\$ 0	\$ 0	\$ 10,367	\$ 10,367	\$ 7,740
Accounts Payable - General	\$ 1,449,092	\$ 66,154	\$ 0	\$ 0	\$ 1,515,246	\$ 1,210,566
Due to Other Funds	\$ 1,921	\$ 0	\$ 0	\$ 27,021	\$ 28,942	\$ 4,471
TC145 Liability				\$ 3,998,558	\$ 3,998,558	\$ 4,288,028
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ (1,188)	\$ (1,188)	\$ 0
AB145 Due to Other Government Agency				\$ 693,600	\$ 693,600	
Sales and Use Tax	\$ 269				\$ 269	\$ 273
Interest				\$ 833	\$ 833	\$ 126
Total Accounts Payable and Accrued Liab.	\$ 1,451,282	\$ 66,154	\$ 0	\$ 4,729,190	\$ 6,246,626	\$ 5,511,204
Civil				\$ 29,162	\$ 29,162	
Criminal				\$ 3,799,903	\$ 3,799,903	\$ 4,728,320
Trust Held Outside of the JCC				\$ 36,551,993	\$ 36,551,993	\$ 60,173,893
Trust Interest Payable				\$ 1,431	\$ 1,431	\$ 176
Total Trust Deposits				\$ 40,382,490	\$ 40,382,490	\$ 64,902,389
Benefits Payable	\$ 1,027				\$ 1,027	\$ (404)
Total Payroll Liabilities	\$ 1,027	\$ 0	\$ 0		\$ 1,027	\$ (404)
Revenue Collected in Advance	\$ 9,251	\$ 24,164			\$ 33,415	\$ 37,779
Liabilities For Deposits	\$ 170,673	\$ 1,180			\$ 171,853	\$ 126,594
Fees - Partial Payment & Overpayment				\$ 874	\$ 874	
Uncleared Collections	\$ 0	\$ 0		\$ 24,406	\$ 24,406	
Total Other Liabilities	\$ 179,924	\$ 25,344		\$ 25,279	\$ 230,548	\$ 164,373
Total Liabilities	\$ 1,632,232	\$ 91,498	\$ 0	\$ 45,136,959	\$ 46,860,690	\$ 70,577,562
Total Fund Balance	\$ 11,117,568	\$ 4,331,387	\$ (303,529)		\$ 15,145,427	\$ 15,324,799
Total Liabilities and Fund Balance	\$ 12,749,800	\$ 4,422,885	\$ (303,529)	\$ 45,136,959	\$ 62,006,116	\$ 85,902,361

**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 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	\$ 108,940,352	\$ 776,898		\$ 109,717,250	\$ 149,428,162	\$ 102,915,629	\$ 138,856,430
Improvement and Modernization Fund	\$ 789,086			\$ 789,086	\$ 834,219	\$ 834,219	\$ 1,805,919
Judges' Compensation (45.25)	\$ 812,466			\$ 812,466	\$ 1,026,000	\$ 890,622	\$ 1,178,000
Court Interpreter (45.45)	\$ 6,902,662			\$ 6,902,662	\$ 9,200,000	\$ 6,681,155	\$ 9,113,273
Civil Coordination Reimbursement (45.55)	\$ 13,245			\$ 13,245	\$ 69,663	\$ 18,594	\$ 40,000
MOU Reimbursements (45.10 and General)	\$ 4,745,501			\$ 4,745,501	\$ 7,716,730	\$ 4,635,151	\$ 7,876,534
Other Miscellaneous	\$ 6,958,719			\$ 6,958,719	\$ 6,964,920	\$ 6,929,920	\$ 6,961,920
	\$ 129,162,031	\$ 776,898		\$ 129,938,929	\$ 175,239,694	\$ 122,905,290	\$ 165,832,076
Grants							
AB 1058 Commissioner/Facilitator			\$ 1,528,778	\$ 1,528,778	\$ 3,334,644	\$ 2,134,453	\$ 3,249,322
Other Judicial Council Grants	\$ 0		\$ 29,775	\$ 29,775	\$ 350,969	\$ 67,807	\$ 150,500
Non-Judicial Council Grants			\$ 3,697	\$ 3,697	\$ 24,872	\$ 30,370	\$ 104,439
	\$ 0		\$ 1,562,251	\$ 1,562,251	\$ 3,710,485	\$ 2,232,630	\$ 3,504,261
Other Financing Sources							
Interest Income	\$ 82,869	\$ 8,175		\$ 91,044	\$ 75,000	\$ 58,999	\$ 25,000
Investment Income	\$ 6,152			\$ 6,152			
Donations					\$ 1,500		\$ 1,500
Local Fees	\$ 2,882,319	\$ 248,561		\$ 3,130,880	\$ 3,757,600	\$ 3,322,184	\$ 4,957,100
Non-Fee Revenues	\$ 372,760			\$ 372,760	\$ 621,000	\$ 407,308	\$ 647,500
Enhanced Collections		\$ 2,758,796		\$ 2,758,796	\$ 4,851,815	\$ 2,851,218	\$ 4,974,181
Escheatment					\$ 20,000	\$ 3,821,079	\$ 3,800,000
Prior Year Revenue	\$ 45,207		\$ 0	\$ 45,207		\$ (1,276)	
County Program - Restricted	\$ 227,513	\$ 2,574,294		\$ 2,801,806	\$ 8,241,261	\$ 3,979,688	\$ 8,179,529
Reimbursement Other	\$ 412,833	\$ 2,760,779		\$ 3,173,612	\$ 4,182,847	\$ 4,014,802	\$ 5,634,059
Other Miscellaneous	\$ 25,223	\$ 8,307		\$ 33,531	\$ 200,000	\$ 76,579	\$ 300,000
	\$ 4,054,876	\$ 8,358,912	\$ 0	\$ 12,413,788	\$ 21,951,023	\$ 18,530,582	\$ 28,518,869
Total Revenues	\$ 133,216,907	\$ 9,135,810	\$ 1,562,251	\$ 143,914,967	\$ 200,901,202	\$ 143,668,502	\$ 197,855,206
EXPENDITURES							
Personal Services							
Salaries - Permanent	\$ 68,327,291	\$ 2,859,892	\$ 918,152	\$ 72,105,335	\$ 99,868,977	\$ 71,961,715	\$ 103,085,076
Temp Help	\$ 779,020	\$ 88,471	\$ 19,811	\$ 887,302	\$ 1,061,981	\$ 1,036,228	\$ 1,527,127
Overtime	\$ 1,125,540	\$ 82,366	\$ 3,044	\$ 1,210,951	\$ 2,349,997	\$ 2,158,790	\$ 837,766
Staff Benefits	\$ 37,913,873	\$ 1,544,006	\$ 494,604	\$ 39,952,483	\$ 58,794,963	\$ 39,665,678	\$ 56,775,106
	\$ 108,145,725	\$ 4,574,735	\$ 1,435,611	\$ 114,156,071	\$ 162,075,918	\$ 114,822,411	\$ 162,225,075
Operating Expenses and Equipment							
General Expense	\$ 1,695,357	\$ 32,316	\$ 18,160	\$ 1,745,833	\$ 3,629,373	\$ 1,926,119	\$ 3,169,998
Printing	\$ 95,425	\$ 33,023		\$ 128,448	\$ 378,668	\$ 201,128	\$ 486,600
Telecommunications	\$ 875,809	\$ 4,573		\$ 880,382	\$ 2,199,907	\$ 1,200,400	\$ 1,897,226
Postage	\$ 446,639	\$ 102,179		\$ 548,818	\$ 1,008,400	\$ 537,849	\$ 1,065,700
Insurance	\$ 52,131			\$ 52,131	\$ 59,933	\$ 57,770	\$ 67,460
In-State Travel	\$ 73,023	\$ 6,284	\$ 11,766	\$ 91,073	\$ 267,485	\$ 98,450	\$ 228,298
Out-of-State Travel	\$ 43,077	\$ 1,921		\$ 44,998	\$ 24,107	\$ 9,484	\$ 11,052
Training	\$ 183,307	\$ 1,478	\$ 5,145	\$ 189,930	\$ 264,267	\$ 176,791	\$ 380,565
Security Services	\$ 0	\$ 5,175	\$ 104,479	\$ 109,654	\$ 436,675	\$ 687,792	\$ 1,463,755
Facility Operations	\$ 1,237,210	\$ 1,225,144		\$ 2,462,354	\$ 3,735,774	\$ 2,704,368	\$ 4,207,897
Contracted Services	\$ 8,268,475	\$ 3,114,940	\$ 27,296	\$ 11,410,711	\$ 18,591,271	\$ 10,729,239	\$ 17,942,432
Consulting and Professional Services	\$ 721,026			\$ 721,026	\$ 1,102,880	\$ 670,191	\$ 579,430
Information Technology	\$ 4,333,446	\$ 5,000	\$ 1,398	\$ 4,339,844	\$ 6,361,765	\$ 3,940,043	\$ 7,548,536
Major Equipment	\$ 82,177			\$ 82,177	\$ 814,261	\$ 322,728	\$ 713,334
Other Items of Expense	\$ 17,162	\$ 105		\$ 17,267	\$ 35,900	\$ 17,605	\$ 35,800
	\$ 18,124,263	\$ 4,532,138	\$ 168,245	\$ 22,824,646	\$ 38,910,666	\$ 23,279,957	\$ 39,798,083
Special Items of Expense							
Grand Jury							
Jury Costs	\$ 729,438			\$ 729,438	\$ 1,060,000	\$ 798,182	\$ 1,060,000
Judgements, Settlements and Claims	\$ 221	\$ 316		\$ 537		\$ 500	
Internal Cost Recovery	\$ (289,958)	\$ 30,439	\$ 259,518	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (484)		\$ 483	\$ (1)		\$ (199,778)	
	\$ 439,217	\$ 30,755	\$ 260,001	\$ 729,974	\$ 1,060,000	\$ 598,904	\$ 1,060,000
Total Expenditures	\$ 126,709,205	\$ 9,137,628	\$ 1,863,857	\$ 137,710,691	\$ 202,046,584	\$ 138,701,272	\$ 203,083,158
Excess (Deficit) of Revenues Over Expenditures	\$ 6,507,702	\$ (1,818)	\$ (301,607)	\$ 6,204,277	\$ (1,145,382)	\$ 4,967,230	\$ (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)	\$ 11,117,568	\$ 4,331,387	\$ (303,529)	\$ 15,145,427	\$ 7,795,768	\$ 15,324,799	\$ 5,129,617

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

For the month ended March									
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	\$ 44,417,912	\$ 1,634,495		\$ 198,130	\$ (524)	\$ 46,250,012	\$ 65,448,059	\$ 47,677,924	\$ 67,217,001
Traffic & Other Infractions	\$ 2,584,598	\$ 330,994			\$ 699	\$ 2,916,290	\$ 6,965,316	\$ 3,156,639	\$ 5,010,724
Other Criminal Cases	\$ 6,159,233	\$ 2,134,633				\$ 8,293,867	\$ 14,647,155	\$ 9,096,809	\$ 13,695,092
Civil	\$ 4,928,977	\$ 202,927				\$ 5,131,903	\$ 7,548,745	\$ 5,600,328	\$ 7,931,614
Family & Children Services	\$ 7,054,908	\$ 340,687		\$ 61,389		\$ 7,456,983	\$ 12,699,164	\$ 7,966,171	\$ 10,496,530
Probate, Guardianship & Mental Health Services	\$ 2,280,722	\$ 190,012				\$ 2,470,734	\$ 3,898,059	\$ 2,141,540	\$ 2,863,519
Juvenile Dependency Services	\$ 1,715,003	\$ 4,679,234				\$ 6,394,237	\$ 7,534,854	\$ 5,993,848	\$ 11,273,339
Juvenile Delinquency Services	\$ 882,492	\$ 481,056				\$ 1,363,548	\$ 1,347,274	\$ 1,439,059	\$ 2,390,952
Other Court Operations	\$ 14,942,759	\$ 1,276,055			\$ (174)	\$ 16,218,639	\$ 25,098,344	\$ 13,687,646	\$ 21,000,173
Court Interpreters	\$ 5,665,934	\$ 1,150,528				\$ 6,816,462	\$ 9,623,495	\$ 6,498,921	\$ 9,341,362
Jury Services	\$ 1,241,641	\$ 252,694	\$ 729,438			\$ 2,223,773	\$ 3,405,576	\$ 2,292,791	\$ 3,416,386
Security	\$ 1,431,260	\$ 41,727				\$ 1,472,987	\$ 2,643,097	\$ 1,621,049	\$ 3,288,207
Trial Court Operations Program	\$ 93,305,437	\$ 12,715,041	\$ 729,438	\$ 259,518	\$ 0	\$ 107,009,434	\$ 160,859,138	\$ 107,172,725	\$ 157,924,899
Enhanced Collections	\$ 2,335,675	\$ 287,039				\$ 2,622,714	\$ 4,853,315	\$ 2,739,996	\$ 4,974,181
Other Non-Court Operations	\$ 1,096,357	\$ 30,241				\$ 1,126,598	\$ 2,191,980	\$ 1,233,102	\$ 1,972,417
Non-Court Operations Program	\$ 3,432,032	\$ 317,280				\$ 3,749,313	\$ 7,045,295	\$ 3,973,097	\$ 6,946,598
Executive Office	\$ 349,870	\$ 9,973				\$ 359,843	\$ 557,127	\$ 356,422	\$ 531,644
Fiscal Services	\$ 4,314,682	\$ 899,801	\$ 0	\$ (289,958)		\$ 4,924,525	\$ 6,369,341	\$ 4,926,232	\$ 6,621,449
Human Resources	\$ 4,044,831	\$ 437,248	\$ 200			\$ 4,482,279	\$ (74,979)	\$ 3,610,992	\$ 5,650,047
Business & Facilities Services	\$ 4,829,711	\$ 3,929,652	\$ 337	\$ 30,439		\$ 8,790,140	\$ 14,371,591	\$ 10,702,426	\$ 14,992,306
Information Technology	\$ 3,879,507	\$ 4,515,651			\$ (1)	\$ 8,395,158	\$ 12,919,071	\$ 7,959,377	\$ 10,416,215
Court Administration Program	\$ 17,418,602	\$ 9,792,324	\$ 537	\$ (259,518)	\$ (1)	\$ 26,951,944	\$ 34,142,151	\$ 27,555,450	\$ 38,211,661
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
Total	\$ 114,156,071	\$ 22,824,646	\$ 729,975	\$ 0	\$ (1)	\$ 137,710,691	\$ 202,046,584	\$ 138,701,272	\$ 203,083,158

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Orange County Superior Court
Court

FY 2015/2016 – 3rd Quarter
Fiscal Year and Ending Quarter

FOOTNOTES

1	The negative cash balance of Operations Funds (\$2,308,362) is offset by other cash and cash equivalents balances of General Funds.
2	The negative cash balance of Grant Funds (\$1,778,707) 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 Distribution and Trust Funds (\$42,111) is offset by cash equivalents balances of Fiduciary Funds.
4	Accounts Receivable – General \$2,382,334 includes amount due from other governments and from the State, which will be re-classified on the final CAFR reports.
5	The negative balance (\$1,188) due to Other Governments is offset by the TC 145 Liability of \$3,998,558 and will be re-classified in the next quarter.
6	The \$24,406 amount in Uncleared Collections reflects excess money deposited into our bank account from the IVR vendor. Balance is eligible for future claims or escheatment.
7	The prior year revenue adjustment (\$45,207) reflects the refund from the Franchise Tax Board in related to the tax intercept program in FY 13/14 and FY 14/15, partially offset by the re-classification of the Recidivism funding received in prior year.
8	The prior year expenditures adjustment (\$483.13) reflects a re-classification of prior year travel expenses from General Fund to Recidivism Reduction Fund for reimbursement.
9	The fund balance of the grant funds is negative due to timing difference between expenditures incurred and reimbursement received.