

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

8/19/16

Date

Orange County Superior Court

Court

FY 2015-2016; 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Orange County Superior Court
Court

FY 2015/2016 – 4th Quarter
Fiscal Year and Ending Quarter

FOOTNOTES

1	The negative cash balance of (\$5,378,578) in General Fund is offset by cash equivalents of \$6.6 million. There is no cash overdrawn as of 6/30/16.
2	The negative cash balance of (\$3,089) in Fiduciary Funds is offset by cash equivalents of \$7.6 million. There is no cash overdrawn as of 6/30/16.
3	The balance of \$5,209,389 in Accounts Receivable-General includes amount due from other governments and from the State, which will be re-classified in the final CAFR reports.
4	Majority of the \$24,436 in the Uncleared Collections liability reflects excess money received from a IVR vendor. Balance is eligible for future claims or escheatment.
5	Majority of the prior year revenue adjustment of \$45,178 represents a refund from the Franchise Tax Board for the tax intercept program in FY 13/14 and FY 14/15.
6	The prior year expenditures adjustment of \$601 represents over-accruals for Juvenile Alternate Defense.

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Orange County Superior Court
 Court

FY 2015/2016 – 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)	1,520.00	1,418.6	1,438.0	1,426.9	1,434.0

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 June					
	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	\$ (5,378,578)	\$ 5,178,111	\$ 0	\$ 670,904	\$ 470,438	\$ 281,793
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Other		\$ 24,164			\$ 24,164	\$ 24,164
Distribution				\$ 249,656	\$ 249,656	\$ 263,951
Trust				\$ (3,089)	\$ (3,089)	\$ 0
Cash on Hand	\$ 24,750				\$ 24,750	\$ 23,350
Cash with County	\$ 6,517,159	\$ 0	\$ 0	\$ 38,498,406	\$ 45,015,565	\$ 61,607,727
Cash Equivalents	\$ 6,601,630			\$ 7,648,153	\$ 14,249,783	\$ 18,232,147
Total Cash and Cash Equivalents	\$ 7,769,961	\$ 5,202,275	\$ 0	\$ 47,064,030	\$ 60,036,267	\$ 80,438,132
Accrued Revenue	\$ 52,314	\$ 5,576		\$ 0	\$ 57,889	\$ 122,873
Accounts Receivable - General	\$ 1,545,731	\$ 2,021,928	\$ 1,641,729	\$ 0	\$ 5,209,389	\$ 2,050,811
Due From Employee	\$ 0				\$ 0	\$ 13
Due From Other Funds	\$ 6,480,429	\$ 0			\$ 6,480,429	\$ 2,105,207
Due From Other Governments	\$ 48,371	\$ 1,035,597	\$ 16,519	\$ 159,221	\$ 1,259,708	\$ 954,496
Due From State	\$ 3,047,417	\$ 691,531	\$ 286,728		\$ 4,025,675	\$ 5,459,352
Trust Due To/From				\$ 3,653,346	\$ 3,653,346	\$ 4,310,102
Distribution Due To/From	\$ 0			\$ 6,676	\$ 6,676	\$ 4,992
Civil Filing Fee Due To/From				\$ 4,294,397	\$ 4,294,397	\$ 4,446,047
General Due To/From	\$ 247,462	\$ 684,938			\$ 932,400	\$ 1,033,379
Total Receivables	\$ 11,421,725	\$ 4,439,570	\$ 1,944,976	\$ 8,113,640	\$ 25,919,911	\$ 20,487,272
Prepaid Expenses - General	\$ 771,998	\$ 0			\$ 771,998	\$ 1,031,734
Total Prepaid Expenses	\$ 771,998	\$ 0			\$ 771,998	\$ 1,031,734
Total Assets	\$ 19,963,684	\$ 9,641,846	\$ 1,944,976	\$ 55,177,670	\$ 86,728,175	\$ 101,957,138
LIABILITIES AND FUND BALANCES						
Accrued Liabilities	\$ 878,704	\$ 739,334	\$ 14,058	\$ 896,681	\$ 2,528,777	\$ 1,281,728
Accounts Payable - General	\$ 1,691,003	\$ 116,054	\$ 17,824	\$ 0	\$ 1,824,881	\$ 3,157,700
Due to Other Funds	\$ 2,022,479	\$ 2,605,033	\$ 1,856,840	\$ 8,882,897	\$ 15,367,248	\$ 11,899,728
Due to State	\$ 136,805			\$ 3,226,227	\$ 3,363,032	\$ 4,272,925
TC145 Liability				\$ 8,361,201	\$ 8,361,201	\$ 8,609,044
Due to Other Governments	\$ 169,565	\$ 2,611	\$ 55,844	\$ 2,681,399	\$ 2,909,419	\$ 293,865
Sales and Use Tax	\$ 2,383	\$ 2			\$ 2,386	\$ 1,499
Interest				\$ 855	\$ 855	\$ 104
Total Accounts Payable and Accrued Liab.	\$ 4,900,939	\$ 3,463,034	\$ 1,944,566	\$ 24,049,260	\$ 34,357,799	\$ 29,516,592
Civil				\$ 102,065	\$ 102,065	
Criminal	\$ 0			\$ 2,287	\$ 2,287	\$ 22,505
Trust Held Outside of the JCC				\$ 30,999,136	\$ 30,999,136	\$ 49,262,656
Trust Interest Payable				\$ 53	\$ 53	\$ 0
Total Trust Deposits	\$ 0			\$ 31,103,541	\$ 31,103,541	\$ 49,285,161
Accrued Payroll	\$ 8,751,345	\$ 361,144	\$ 410		\$ 9,112,899	\$ 7,751,308
Benefits Payable	\$ 22				\$ 22	\$ 0
Total Payroll Liabilities	\$ 8,751,367	\$ 361,144	\$ 410		\$ 9,112,921	\$ 7,751,308
Revenue Collected in Advance	\$ 1,167	\$ 24,164			\$ 25,331	\$ 5,824,164
Liabilities For Deposits	\$ 182,989	\$ 1,250			\$ 184,239	\$ 135,231
Fees - Partial Payment & Overpayment				\$ 434	\$ 434	
Uncleared Collections	\$ 0	\$ 0		\$ 24,436	\$ 24,436	\$ 503,532
Total Other Liabilities	\$ 184,156	\$ 25,414		\$ 24,869	\$ 234,439	\$ 6,462,927
Total Liabilities	\$ 13,836,462	\$ 3,849,592	\$ 1,944,976	\$ 55,177,670	\$ 74,808,699	\$ 93,015,988
Total Fund Balance	\$ 6,127,222	\$ 5,792,254	\$ 0		\$ 11,919,476	\$ 8,941,150
Total Liabilities and Fund Balance	\$ 19,963,684	\$ 9,641,846	\$ 1,944,976	\$ 55,177,670	\$ 86,728,175	\$ 101,957,138

**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 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	\$ 146,483,094	\$ 1,343,548		\$ 147,826,642	\$ 149,428,162	\$ 139,065,649	\$ 138,856,430
Improvement and Modernization Fund	\$ 840,678			\$ 840,678	\$ 834,219	\$ 1,382,420	\$ 1,805,919
Judges' Compensation (45.25)	\$ 1,016,892			\$ 1,016,892	\$ 1,026,000	\$ 1,041,130	\$ 1,178,000
Court Interpreter (45.45)	\$ 9,137,225			\$ 9,137,225	\$ 9,200,000	\$ 8,961,731	\$ 9,113,273
Civil Coordination Reimbursement (45.55)	\$ 49,210			\$ 49,210	\$ 69,663	\$ 79,506	\$ 40,000
MOU Reimbursements (45.10 and General)	\$ 7,344,371			\$ 7,344,371	\$ 7,716,730	\$ 7,009,429	\$ 7,876,534
Other Miscellaneous	\$ 6,958,719			\$ 6,958,719	\$ 6,964,920	\$ 6,959,135	\$ 6,961,920
	\$ 171,830,190	\$ 1,343,548		\$ 173,173,738	\$ 175,239,694	\$ 164,499,000	\$ 165,832,076
Grants							
AB 1058 Commissioner/Facilitator	\$ 0		\$ 2,630,569	\$ 2,630,569	\$ 3,334,644	\$ 2,825,000	\$ 3,249,322
Other Judicial Council Grants	\$ 0		\$ 304,435	\$ 304,435	\$ 350,969	\$ 131,509	\$ 150,500
Non-Judicial Council Grants			\$ 20,216	\$ 20,216	\$ 24,872	\$ 53,443	\$ 104,439
	\$ 0		\$ 2,955,220	\$ 2,955,220	\$ 3,710,485	\$ 3,009,952	\$ 3,504,261
Other Financing Sources							
Interest Income	\$ 139,059	\$ 20,023		\$ 159,082	\$ 75,000	\$ 97,802	\$ 25,000
Investment Income	\$ 6,152			\$ 6,152			
Donations					\$ 1,500		\$ 1,500
Local Fees	\$ 3,516,582	\$ 1,076,511		\$ 4,593,093	\$ 3,757,600	\$ 4,883,956	\$ 4,957,100
Non-Fee Revenues	\$ 571,002			\$ 571,002	\$ 621,000	\$ 628,343	\$ 647,500
Enhanced Collections		\$ 4,376,015		\$ 4,376,015	\$ 4,851,815	\$ 4,462,818	\$ 4,974,181
Escheatment					\$ 20,000	\$ 3,821,079	\$ 3,800,000
Prior Year Revenue	\$ 45,178		\$ 0	\$ 45,178		\$ (1,276)	
County Program - Restricted	\$ 478,752	\$ 6,158,340		\$ 6,637,092	\$ 8,241,261	\$ 6,466,135	\$ 8,179,529
Reimbursement Other	\$ 1,376,173	\$ 4,020,952		\$ 5,397,125	\$ 4,182,847	\$ 5,222,433	\$ 5,634,059
Other Miscellaneous	\$ 47,226	\$ 53,005		\$ 100,231	\$ 200,000	\$ 130,392	\$ 300,000
	\$ 6,180,124	\$ 15,704,846	\$ 0	\$ 21,884,970	\$ 21,951,023	\$ 25,711,682	\$ 28,518,869
Total Revenues	\$ 178,010,314	\$ 17,048,394	\$ 2,955,220	\$ 198,013,928	\$ 200,901,202	\$ 193,220,634	\$ 197,855,206
EXPENDITURES							
Personal Services							
Salaries - Permanent	\$ 95,166,011	\$ 4,796,808	\$ 1,368,635	\$ 101,331,453	\$ 98,276,366	\$ 99,530,583	\$ 103,085,076
Temp Help	\$ 1,060,360	\$ 93,721	\$ 19,811	\$ 1,173,893	\$ 1,093,811	\$ 1,458,852	\$ 1,527,127
Overtime	\$ 1,545,981	\$ 108,042	\$ 11,621	\$ 1,665,645	\$ 2,434,391	\$ 2,800,889	\$ 837,766
Staff Benefits	\$ 52,931,042	\$ 2,176,431	\$ 731,170	\$ 55,838,643	\$ 58,794,963	\$ 54,425,425	\$ 56,775,106
	\$ 150,703,394	\$ 7,175,002	\$ 2,131,238	\$ 160,009,633	\$ 160,599,531	\$ 158,215,750	\$ 162,225,075
Operating Expenses and Equipment							
General Expense	\$ 2,793,099	\$ 52,025	\$ 57,295	\$ 2,902,419	\$ 4,848,452	\$ 2,772,967	\$ 3,169,998
Printing	\$ 168,893	\$ 50,334		\$ 219,227	\$ 378,668	\$ 304,774	\$ 486,600
Telecommunications	\$ 1,370,813	\$ 99,979		\$ 1,470,792	\$ 2,162,097	\$ 1,747,099	\$ 1,897,226
Postage	\$ 625,175	\$ 147,155		\$ 772,330	\$ 1,008,400	\$ 744,913	\$ 1,065,700
Insurance	\$ 52,215			\$ 52,215	\$ 59,933	\$ 57,770	\$ 67,460
In-State Travel	\$ 151,789	\$ 13,384	\$ 11,798	\$ 176,971	\$ 248,007	\$ 158,487	\$ 228,298
Out-of-State Travel	\$ 74,156	\$ 2,002		\$ 76,159	\$ 32,511	\$ 12,969	\$ 11,052
Training	\$ 307,640	\$ 7,900	\$ 14,265	\$ 329,806	\$ 275,606	\$ 275,909	\$ 380,565
Security Services	\$ 6,812	\$ 7,782	\$ 104,479	\$ 119,073	\$ 436,675	\$ 728,079	\$ 1,463,755
Facility Operations	\$ 2,029,769	\$ 2,082,223		\$ 4,111,991	\$ 3,739,091	\$ 4,439,205	\$ 4,207,897
Contracted Services	\$ 11,472,377	\$ 4,995,060	\$ 277,380	\$ 16,744,817	\$ 18,596,360	\$ 15,953,444	\$ 17,942,432
Consulting and Professional Services	\$ 1,093,065			\$ 1,093,065	\$ 1,102,880	\$ 1,347,862	\$ 579,430
Information Technology	\$ 5,429,245	\$ 67,069	\$ 17,682	\$ 5,513,996	\$ 6,389,356	\$ 4,594,611	\$ 7,548,536
Major Equipment	\$ 390,813			\$ 390,813	\$ 993,117	\$ 371,710	\$ 713,334
Other Items of Expense	\$ 24,380	\$ 490		\$ 24,870	\$ 35,900	\$ 23,251	\$ 35,800
	\$ 25,990,241	\$ 7,525,402	\$ 482,899	\$ 33,998,542	\$ 40,307,053	\$ 33,533,052	\$ 39,798,083
Special Items of Expense							
Grand Jury							
Jury Costs	\$ 1,026,826			\$ 1,026,826	\$ 1,060,000	\$ 1,092,217	\$ 1,060,000
Judgements, Settlements and Claims	\$ 885	\$ 316		\$ 1,201	\$ 80,000	\$ 500	
Other	\$ 0			\$ 0		\$ 2,001,212	
Internal Cost Recovery	\$ (1,314,372)	\$ 888,630	\$ 425,742	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (1,084)		\$ 483	\$ (601)		\$ (205,678)	
	\$ (287,744)	\$ 888,946	\$ 426,225	\$ 1,027,427	\$ 1,140,000	\$ 2,888,252	\$ 1,060,000
Total Expenditures	\$ 176,405,890	\$ 15,589,350	\$ 3,040,362	\$ 195,035,603	\$ 202,046,584	\$ 194,637,053	\$ 203,083,158
Excess (Deficit) of Revenues Over Expenditures	\$ 1,604,423	\$ 1,459,044	\$ (85,141)	\$ 2,978,326	\$ (1,145,382)	\$ (1,416,419)	\$ (5,227,952)
Operating Transfers In (Out)	\$ (85,141)	\$ 0	\$ 85,141	\$ 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)	\$ 6,127,222	\$ 5,792,254	\$ 0	\$ 11,919,476	\$ 7,795,768	\$ 8,941,150	\$ 5,129,617

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

	For the month ended June								
	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	\$ 62,196,911	\$ 2,209,844		\$ 337,533	\$ (524)	\$ 64,743,764	\$ 65,463,100	\$ 65,464,279	\$ 67,217,001
Traffic & Other Infractions	\$ 3,631,595	\$ 915,869		\$ 174,158	\$ 699	\$ 4,722,321	\$ 6,952,245	\$ 4,364,116	\$ 5,010,724
Other Criminal Cases	\$ 8,670,102	\$ 3,423,129				\$ 12,093,232	\$ 14,647,155	\$ 12,688,727	\$ 13,695,092
Civil	\$ 6,855,023	\$ 368,986				\$ 7,224,009	\$ 7,612,026	\$ 7,545,420	\$ 7,931,614
Family & Children Services	\$ 9,888,686	\$ 678,499		\$ 88,209		\$ 10,655,394	\$ 12,699,164	\$ 11,030,364	\$ 10,496,530
Probate, Guardianship & Mental Health Services	\$ 3,264,025	\$ 254,657				\$ 3,518,682	\$ 3,898,291	\$ 3,098,852	\$ 2,863,519
Juvenile Dependency Services	\$ 2,407,208	\$ 6,254,617				\$ 8,661,826	\$ 7,512,688	\$ 8,392,057	\$ 11,273,339
Juvenile Delinquency Services	\$ 1,238,332	\$ 762,393			\$ (600)	\$ 2,000,125	\$ 1,347,274	\$ 2,061,940	\$ 2,390,952
Other Court Operations	\$ 21,028,139	\$ 1,981,208			\$ (174)	\$ 23,009,173	\$ 25,594,108	\$ 19,529,149	\$ 21,000,173
Court Interpreters	\$ 8,070,405	\$ 1,640,880				\$ 9,711,285	\$ 9,623,495	\$ 9,179,371	\$ 9,341,362
Jury Services	\$ 1,755,189	\$ 344,752	\$ 1,026,826			\$ 3,126,768	\$ 3,405,966	\$ 3,241,993	\$ 3,416,386
Security	\$ 2,049,044	\$ 114,268				\$ 2,163,312	\$ 2,643,097	\$ 2,852,388	\$ 3,288,207
Trial Court Operations Program	\$ 131,054,661	\$ 18,949,102	\$ 1,026,826	\$ 599,900	\$ (600)	\$ 151,629,890	\$ 161,398,609	\$ 149,448,656	\$ 157,924,899
Enhanced Collections	\$ 3,229,677	\$ 481,981		\$ 664,615		\$ 4,376,273	\$ 4,853,315	\$ 4,462,818	\$ 4,974,181
Other Non-Court Operations	\$ 1,559,361	\$ 46,473				\$ 1,605,834	\$ 2,191,980	\$ 1,634,984	\$ 1,972,417
Non-Court Operations Program	\$ 4,789,038	\$ 528,454		\$ 664,615		\$ 5,982,107	\$ 7,045,295	\$ 6,097,801	\$ 6,946,598
Executive Office	\$ 487,332	\$ 25,071				\$ 512,403	\$ 614,645	\$ 492,141	\$ 531,644
Fiscal Services	\$ 5,974,601	\$ 1,512,391	\$ 0	\$ (1,314,372)		\$ 6,172,620	\$ 6,386,191	\$ 8,538,656	\$ 6,621,449
Human Resources	\$ 5,546,986	\$ 604,171	\$ 200			\$ 6,151,357	\$ (1,599,821)	\$ 4,901,849	\$ 5,650,047
Business & Facilities Services	\$ 6,731,644	\$ 6,489,281	\$ 1,001	\$ 49,857		\$ 13,271,783	\$ 14,856,328	\$ 14,668,140	\$ 14,992,306
Information Technology	\$ 5,425,371	\$ 5,890,071			\$ (1)	\$ 11,315,442	\$ 13,345,337	\$ 10,489,810	\$ 10,416,215
Court Administration Program	\$ 24,165,934	\$ 14,520,986	\$ 1,201	\$ (1,264,515)	\$ (1)	\$ 37,423,606	\$ 33,602,680	\$ 39,090,596	\$ 38,211,661
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
Total	\$ 160,009,633	\$ 33,998,542	\$ 1,028,027	\$ 0	\$ (601)	\$ 195,035,603	\$ 202,046,584	\$ 194,637,053	\$ 203,083,158

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Orange

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	1,588,465	-	1,588,465	-	-	-	-	-	1,588,465	
Restricted	-	-	-	5,792,254	-	-	-	-	5,792,254	
Committed	3,853,724	-	3,853,724	-	-	-	-	-	3,853,724	
Assigned	100,000	585,033	685,033	-	-	-	-	-	685,033	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 5,542,189	\$ 585,033	\$ 6,127,222	\$ 5,792,254	\$ -	\$ -	\$ -	\$ -	\$ 11,919,476	