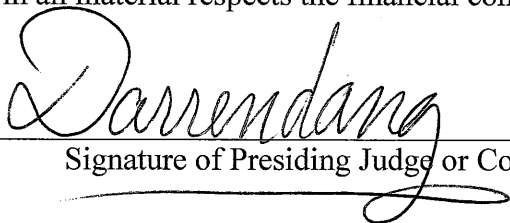


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

  
Date

Orange County Superior Court

Court

FY 2016/2017 - 2nd Quarter

Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Orange County Superior Court

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Court

FY 2016/2017 - 2nd Quarter

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Fiscal Year and Ending Quarter

**FOOTNOTES**

1	The negative cash balance of (\$2,580,276) in General Fund is offset by cash equivalents of \$35.7 million. There is no cash overdrawn as of 12/31/2016.
2	The negative cash balance of Grant Funds (\$829,751) results from the timing difference between the payment of expenditures and the receipt of reimbursement as well as cash movements managed by the Treasury of the Judicial Council.
3	The negative cash balance of Trust (\$7,175) results from the timing difference between Court posting and Bank clearing of disbursements. Balance is cleared in January 2017.
4	The negative balance of Total Assets of Grant Funds (\$425,483) reflects the pending billing for reimbursement of expenditures incurred.
5	The \$24,436 amount in the Uncleared Collections liability reflects excess money received from the IVR vendor. Balance is eligible for future claims or escheatment.
6	The negative balance of (\$410) in Overtime reflects the payroll expenditures over-accrued for FY 15/16. It will be re-classified to prior year expenditures adjustment in the next quarter.
7	The prior year expenditures adjustment of (\$12,344) represents over-accruals of FY 15/16 expenditures.
8	The prior year revenue adjustment of (\$997) represents over-accruals of FY 15/16 revenues.
9	
10	
11	
12	

**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Orange County Superior Court

Court

FY 2016/2017 - 2nd Quarter

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	1,528.1	1,442.5	1420.7		

<sup>1</sup> 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 December					
	Fiscal Year 2016/17					2015/16
	Governmental Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue				
Non-Grant		Grant				
<b>ASSETS</b>						
Operations	\$ (2,580,276)	\$ 3,307,919	\$ (829,751)	\$ 600,714	\$ 498,606	\$ 401,183
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Other		\$ 24,164			\$ 24,164	\$ 24,164
Distribution				\$ 821,173	\$ 821,173	\$ 96,264
Trust				\$ (7,175)	\$ (7,175)	\$ (767)
Cash on Hand	\$ 24,850				\$ 24,850	\$ 23,750
Cash with County	\$ 727,071	\$ 0	\$ 0	\$ 38,891,022	\$ 39,618,093	\$ 35,743,659
Cash Equivalents	\$ 35,748,286			\$ 6,900,196	\$ 42,648,481	\$ 40,316,250
<b>Total Cash and Cash Equivalents</b>	<b>\$ 33,924,931</b>	<b>\$ 3,332,083</b>	<b>\$ (829,751)</b>	<b>\$ 47,205,929</b>	<b>\$ 83,633,192</b>	<b>\$ 76,609,503</b>
Accounts Receivable - General	\$ 7,455			\$ 0	\$ 7,455	\$ 0
Due From Other Governments	\$ 106,629	\$ 998,485	\$ 0	\$ 29,513	\$ 1,134,626	\$ 1,196,903
Due From State	\$ 8,491	\$ 617,771	\$ 404,268		\$ 1,030,530	\$ 1,718,896
Trust Due To/From				\$ 1,954	\$ 1,954	\$ 5,788
Distribution Due To/From				\$ 0	\$ 0	\$ 5,135
General Due To/From	\$ 0	\$ 0			\$ 0	\$ 3
<b>Total Receivables</b>	<b>\$ 122,575</b>	<b>\$ 1,616,255</b>	<b>\$ 404,268</b>	<b>\$ 31,467</b>	<b>\$ 2,174,566</b>	<b>\$ 2,926,725</b>
Prepaid Expenses - General	\$ 751,336	\$ 0			\$ 751,336	\$ 0
<b>Total Prepaid Expenses</b>	<b>\$ 751,336</b>	<b>\$ 0</b>			<b>\$ 751,336</b>	<b>\$ 0</b>
<b>Total Assets</b>	<b>\$ 34,798,842</b>	<b>\$ 4,948,338</b>	<b>\$ (425,483)</b>	<b>\$ 47,237,396</b>	<b>\$ 86,559,094</b>	<b>\$ 79,536,228</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Accrued Liabilities	\$ 5	\$ 0	\$ 0	\$ 11,039	\$ 11,044	\$ 8,765
Accounts Payable - General	\$ 980,031	\$ 60,904	\$ 0	\$ 0	\$ 1,040,935	\$ 1,005,246
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 1,954	\$ 1,954	\$ 10,926
TC145 Liability				\$ 3,875,558	\$ 3,875,558	\$ 3,657,939
AB145 Due to Other Government Agency				\$ 541,202	\$ 541,202	\$ 502,789
Sales and Use Tax	\$ 5,381	\$ 2			\$ 5,384	\$ 3,132
Interest				\$ 510	\$ 510	\$ 353
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 985,417</b>	<b>\$ 60,906</b>	<b>\$ 0</b>	<b>\$ 4,430,264</b>	<b>\$ 5,476,586</b>	<b>\$ 5,189,149</b>
Civil				\$ 120,176	\$ 120,176	\$ 130,493
Criminal				\$ 3,751,567	\$ 3,751,567	\$ 3,633,006
Trust Held Outside of the JCC				\$ 38,909,495	\$ 38,909,495	\$ 35,445,464
Trust Interest Payable				\$ 1,155	\$ 1,155	\$ 902
<b>Total Trust Deposits</b>				<b>\$ 42,782,393</b>	<b>\$ 42,782,393</b>	<b>\$ 39,209,864</b>
Benefits Payable	\$ 2,136				\$ 2,136	\$ 7
<b>Total Payroll Liabilities</b>	<b>\$ 2,136</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 2,136</b>	<b>\$ 7</b>
Revenue Collected in Advance	\$ 0	\$ 24,164			\$ 24,164	\$ 24,383
Liabilities For Deposits	\$ 206,275	\$ 2,956			\$ 209,231	\$ 161,329
Fees - Partial Payment & Overpayment				\$ 334	\$ 334	\$ 0
Uncleared Collections				\$ 24,406	\$ 24,406	\$ 0
<b>Total Other Liabilities</b>	<b>\$ 206,275</b>	<b>\$ 27,120</b>		<b>\$ 24,740</b>	<b>\$ 258,135</b>	<b>\$ 185,712</b>
<b>Total Liabilities</b>	<b>\$ 1,193,827</b>	<b>\$ 88,026</b>	<b>\$ 0</b>	<b>\$ 47,237,396</b>	<b>\$ 48,519,250</b>	<b>\$ 44,584,733</b>
<b>Total Fund Balance</b>	<b>\$ 33,605,015</b>	<b>\$ 4,860,312</b>	<b>\$ (425,483)</b>		<b>\$ 38,039,844</b>	<b>\$ 34,951,495</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 34,798,842</b>	<b>\$ 4,948,338</b>	<b>\$ (425,483)</b>	<b>\$ 47,237,396</b>	<b>\$ 86,559,094</b>	<b>\$ 79,536,228</b>

**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 2016/17			2015/16			
	Governmental Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue					
		Non-Grant	Grant				
<b>REVENUES</b>							
<b>State Financing Sources</b>							
Trial Court Trust Fund	\$ 94,029,983	\$ 455,115		\$ 94,485,098	\$ 149,895,546	\$ 92,266,401	\$ 149,428,162
Improvement and Modernization Fund					\$ 413,259	\$ 427,419	\$ 834,219
Judges' Compensation (45.25)	\$ 513,000			\$ 513,000	\$ 978,500	\$ 541,932	\$ 1,026,000
Court Interpreter (45.45)	\$ 5,375,396			\$ 5,375,396	\$ 9,792,244	\$ 4,220,924	\$ 9,200,000
Civil Coordination Reimbursement (45.55)	\$ 8,491			\$ 8,491	\$ 75,000	\$ 13,245	\$ 69,663
MOU Reimbursements (45.10 and General)	\$ 3,354,672			\$ 3,354,672	\$ 6,852,517	\$ 3,206,375	\$ 7,716,730
Other Miscellaneous	\$ 6,929,921			\$ 6,929,921	\$ 6,964,920	\$ 6,929,921	\$ 6,964,920
	\$ 110,211,463	\$ 455,115		\$ 110,666,578	\$ 174,971,986	\$ 107,606,217	\$ 175,239,694
<b>Grants</b>							
AB 1058 Commissioner/Facilitator	\$ 0		\$ 967,646	\$ 967,646	\$ 3,139,042	\$ 1,051,373	\$ 3,334,644
Other Judicial Council Grants			\$ 7,829	\$ 7,829	\$ 381,408	\$ 5,663	\$ 350,969
Non-Judicial Council Grants			\$ 0	\$ 0	\$ 13,256	\$ (825)	\$ 24,872
	\$ 0		\$ 975,474	\$ 975,474	\$ 3,533,706	\$ 1,056,211	\$ 3,710,485
<b>Other Financing Sources</b>							
Interest Income	\$ 55,875	\$ 7,869		\$ 63,744	\$ 160,000	\$ 37,484	\$ 75,000
Donations					\$ 1,500		\$ 1,500
Local Fees	\$ 1,586,003	\$ 213,549		\$ 1,799,551	\$ 4,627,600	\$ 1,990,978	\$ 3,757,600
Non-Fee Revenues	\$ 224,724			\$ 224,724	\$ 594,500	\$ 237,187	\$ 621,000
Enhanced Collections		\$ 1,515,873		\$ 1,515,873	\$ 5,219,942	\$ 1,731,989	\$ 4,851,815
Escheatment	\$ 0			\$ 0			\$ 20,000
Prior Year Revenue	\$ (884)	\$ (113)		\$ (997)		\$ 61,087	
County Program - Restricted	\$ 161,184	\$ 2,110,909		\$ 2,272,093	\$ 8,344,026	\$ 2,204,354	\$ 8,241,261
Reimbursement Other	\$ 248,534	\$ 1,338,933		\$ 1,587,467	\$ 3,711,422	\$ 2,250,349	\$ 4,182,847
Other Miscellaneous	\$ 36,795	\$ 29,099		\$ 65,894	\$ 200,000	\$ 20,377	\$ 200,000
	\$ 2,312,230	\$ 5,216,119		\$ 7,528,350	\$ 22,858,990	\$ 8,533,805	\$ 21,951,023
<b>Total Revenues</b>	\$ 112,523,693	\$ 5,671,234	\$ 975,474	\$ 119,170,402	\$ 201,364,682	\$ 117,196,233	\$ 200,901,202
<b>EXPENDITURES</b>							
<b>Personal Services</b>							
Salaries - Permanent	\$ 46,616,415	\$ 1,976,241	\$ 708,847	\$ 49,301,503	\$ 104,252,484	\$ 48,611,384	\$ 98,276,366
Temp Help	\$ 465,559	\$ 15,546	\$ 103	\$ 481,209	\$ 1,384,280	\$ 635,341	\$ 1,093,811
Overtime	\$ 757,886	\$ 90,436	\$ (410)	\$ 847,912	\$ 1,618,960	\$ 829,405	\$ 2,434,391
Staff Benefits	\$ 24,144,772	\$ 1,012,630	\$ 339,509	\$ 25,496,911	\$ 58,199,248	\$ 26,159,134	\$ 58,794,963
	\$ 71,984,631	\$ 3,094,854	\$ 1,048,050	\$ 76,127,535	\$ 165,454,972	\$ 76,235,263	\$ 160,599,531
<b>Operating Expenses and Equipment</b>							
General Expense	\$ 2,288,458	\$ 10,967	\$ 5,182	\$ 2,304,607	\$ 4,641,257	\$ 1,226,255	\$ 4,848,452
Printing	\$ 73,339	\$ 22,300		\$ 95,639	\$ 304,423	\$ 80,793	\$ 378,668
Telecommunications	\$ 430,620	\$ 2,484		\$ 433,104	\$ 1,615,217	\$ 507,080	\$ 2,162,097
Postage	\$ 240,807	\$ 62,995		\$ 303,803	\$ 836,850	\$ 358,082	\$ 1,008,400
Insurance	\$ 48,257			\$ 48,257	\$ 53,754	\$ 52,131	\$ 59,933
In-State Travel	\$ 40,040	\$ 5,251	\$ 2,570	\$ 47,861	\$ 239,386	\$ 57,834	\$ 248,007
Out-of-State Travel	\$ 14,810	\$ 2,098	\$ 1,017	\$ 17,926	\$ 53,943	\$ 34,763	\$ 32,511
Training	\$ 84,523	\$ 2,875	\$ 4,020	\$ 91,418	\$ 279,137	\$ 104,257	\$ 275,606
Security Services	\$ 6,935	\$ 2,680		\$ 9,615	\$ 23,500	\$ 86,090	\$ 436,675
Facility Operations	\$ 804,805	\$ 1,044,883		\$ 1,849,688	\$ 3,450,391	\$ 1,336,643	\$ 3,739,091
Contracted Services	\$ 6,116,032	\$ 1,977,748	\$ 130,417	\$ 8,224,198	\$ 18,633,616	\$ 7,115,380	\$ 18,596,360
Consulting and Professional Services	\$ 439,265			\$ 439,265	\$ 1,059,528	\$ 93,936	\$ 1,102,880
Information Technology	\$ 2,387,197	\$ 1,337	\$ 0	\$ 2,388,534	\$ 7,803,916	\$ 3,329,219	\$ 6,389,356
Major Equipment	\$ 199,490			\$ 199,490	\$ 507,823	\$ 82,177	\$ 993,117
Other Items of Expense	\$ 5,085	\$ 699		\$ 5,784	\$ 46,400	\$ 10,068	\$ 35,900
	\$ 13,179,663	\$ 3,136,317	\$ 143,207	\$ 16,459,187	\$ 39,549,141	\$ 14,474,709	\$ 40,307,053
<b>Special Items of Expense</b>							
Jury Costs	\$ 475,656			\$ 475,656	\$ 1,015,000	\$ 475,717	\$ 1,060,000
Judgements, Settlements and Claims	\$ 0			\$ 0		\$ 200	\$ 80,000
<b>Internal Cost Recovery</b>	\$ (398,146)	\$ 188,445	\$ 209,701	\$ 0	\$ 0	\$ 0	\$ 0
<b>Prior Year Expense Adjustment</b>	\$ (1,203)	\$ (11,141)		\$ (12,344)		\$ (1)	
	\$ 76,308	\$ 177,304	\$ 209,701	\$ 463,312	\$ 1,015,000	\$ 475,916	\$ 1,140,000
<b>Total Expenditures</b>	\$ 85,240,602	\$ 6,408,475	\$ 1,400,957	\$ 93,050,034	\$ 206,019,113	\$ 91,185,888	\$ 202,046,584
<b>Excess (Deficit) of Revenues Over</b>	\$ 27,283,091	\$ (737,240)	\$ (425,483)	\$ 26,120,368	\$ (4,654,431)	\$ 26,010,345	\$ (1,145,382)
<b>Operating Transfers In (Out)</b>	\$ 194,702	\$ (194,702)		\$ 0	\$ 0	\$ 0	\$ 0
<b>Fund Balance (Deficit)</b>							
Beginning Balance (Deficit)	\$ 6,127,222	\$ 5,792,254	\$ 0	\$ 11,919,476	\$ 11,919,476	\$ 8,941,150	\$ 8,941,150
Ending Balance (Deficit)	\$ 33,605,015	\$ 4,860,312	\$ (425,483)	\$ 38,039,844	\$ 7,265,045	\$ 34,951,495	\$ 7,795,768

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

	For the month ended December								
	Fiscal Year 2016/17							2015/16	
	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)
<b>PROGRAM EXPENDITURES:</b>									
Judges & Courtroom Support	\$ 29,282,953	\$ 975,350		\$ 167,186		\$ 30,425,489	\$ 65,958,004	\$ 30,673,034	\$ 65,463,100
Traffic & Other Infractions	\$ 1,810,037	\$ 304,370				\$ 2,114,406	\$ 5,429,391	\$ 1,971,904	\$ 6,952,245
Other Criminal Cases	\$ 4,348,353	\$ 1,414,298				\$ 5,762,651	\$ 15,472,631	\$ 5,575,259	\$ 14,647,155
Civil	\$ 3,546,802	\$ 299,482				\$ 3,846,284	\$ 11,371,284	\$ 3,490,901	\$ 7,612,026
Family & Children Services	\$ 4,648,586	\$ 164,236		\$ 42,515	\$ (851)	\$ 4,854,486	\$ 11,477,817	\$ 4,928,391	\$ 12,699,164
Probate, Guardianship & Mental Health Services	\$ 1,674,487	\$ 81,677				\$ 1,756,164	\$ 4,327,971	\$ 1,650,231	\$ 3,898,291
Juvenile Dependency Services	\$ 1,091,040	\$ 3,276,075				\$ 4,367,115	\$ 8,624,283	\$ 4,138,382	\$ 7,512,688
Juvenile Delinquency Services	\$ 640,553	\$ 309,577				\$ 950,130	\$ 2,452,925	\$ 882,538	\$ 1,347,274
Other Court Operations	\$ 9,833,829	\$ 1,113,797	\$ 0		\$ 0	\$ 10,947,626	\$ 29,428,164	\$ 10,653,468	\$ 25,594,108
Court Interpreters	\$ 3,915,679	\$ 929,257				\$ 4,844,936	\$ 10,389,678	\$ 4,567,822	\$ 9,623,495
Jury Services	\$ 787,801	\$ 138,645	\$ 475,656			\$ 1,402,102	\$ 3,250,754	\$ 1,520,181	\$ 3,405,966
Security	\$ 1,023,355	\$ 106,899				\$ 1,130,254	\$ 2,316,459	\$ 985,592	\$ 2,643,097
<b>Trial Court Operations Program</b>	<b>\$ 62,603,476</b>	<b>\$ 9,113,662</b>	<b>\$ 475,656</b>	<b>\$ 209,701</b>	<b>\$ (851)</b>	<b>\$ 72,401,643</b>	<b>\$ 170,499,361</b>	<b>\$ 71,037,703</b>	<b>\$ 161,398,609</b>
Enhanced Collections	\$ 1,520,296	\$ 166,137		\$ 188,445	\$ (11,028)	\$ 1,863,850	\$ 5,276,055	\$ 1,792,213	\$ 4,853,315
Other Non-Court Operations	\$ 844,221	\$ 14,028			\$ (113)	\$ 858,136	\$ 372,862	\$ 726,437	\$ 2,191,980
<b>Non-Court Operations Program</b>	<b>\$ 2,364,517</b>	<b>\$ 180,165</b>		<b>\$ 188,445</b>	<b>\$ (11,141)</b>	<b>\$ 2,721,986</b>	<b>\$ 5,648,917</b>	<b>\$ 2,518,650</b>	<b>\$ 7,045,295</b>
Executive Office	\$ 210,633	\$ 25,533				\$ 236,167	\$ 566,423	\$ 236,201	\$ 614,645
Fiscal Services	\$ 2,647,027	\$ 650,419		\$ (398,146)	\$ 0	\$ 2,899,300	\$ 1,393,147	\$ 2,936,071	\$ 6,386,191
Human Resources	\$ 2,353,888	\$ 109,745			\$ (284)	\$ 2,463,350	\$ 1,980,079	\$ 2,959,708	\$ (1,599,821)
Business & Facilities Services	\$ 3,284,894	\$ 3,134,979		\$ 0		\$ 6,419,873	\$ 13,220,736	\$ 5,457,637	\$ 14,856,328
Information Technology	\$ 2,663,098	\$ 3,244,685			\$ (68)	\$ 5,907,715	\$ 12,710,450	\$ 6,039,918	\$ 13,345,337
<b>Court Administration Program</b>	<b>\$ 11,159,542</b>	<b>\$ 7,165,361</b>		<b>\$ (398,146)</b>	<b>\$ (351)</b>	<b>\$ 17,926,405</b>	<b>\$ 29,870,835</b>	<b>\$ 17,629,535</b>	<b>\$ 33,602,680</b>
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	<b>\$ 76,127,535</b>	<b>\$ 16,459,187</b>	<b>\$ 475,656</b>	<b>\$ 0</b>	<b>\$ (12,344)</b>	<b>\$ 93,050,034</b>	<b>\$ 206,019,113</b>	<b>\$ 91,185,888</b>	<b>\$ 202,046,584</b>