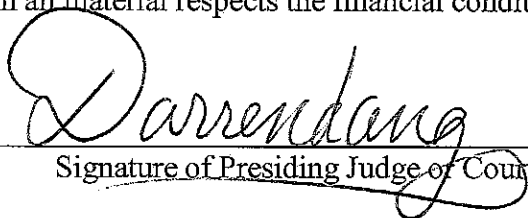
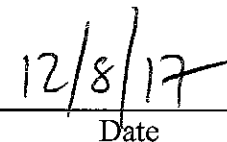


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 2017/2018 - 1st Quarter

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Orange County Superior Court

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Court

FY 2017/2018 - 1st Quarter

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Fiscal Year and Ending Quarter

**FOOTNOTES**

1	The negative cash balance of (\$4,599K) in General Fund is offset by cash equivalents of \$42.4 million. There is no cash overdrawn as of 9/30/17.
2	The negative cash balance of Trust (\$4K) results from the timing difference between Court posting and Bank clearing of disbursements. Balance is cleared in October 2017.
3	The \$0.6M increase in Receivables Due from State comes mainly from Facilities Modification projects. This is due to timely billings from Court to the Judicial Council for reimbursement of expenditures in FY 17/18. The billing amounts are also higher due to higher demand for service.
4	In July 2017, the Orange Court received revenue collected in advance (\$1.1M) for the following Court Innovation Grants starting 07/01/2017 and ending 06/30/2021: <ol style="list-style-type: none"> <li>1. Online Portal for Traffic and Criminal Cases</li> <li>2. Civil Courtroom Automated Check-in</li> <li>3. Enhancement of the Self-Help Online Portal</li> <li>4. Conservatorship Accountability Online Portal</li> <li>5. Improve Court Management Using Analytics</li> </ol> <p>The increase of \$1.1M from prior FY 16/17 is partially offset by the refund of the \$24K funding for the Alternate Defense program to the County of Orange.</p>
5	The Civil Filing Fees are the AB145 fees remitted to the JCC monthly. The decrease of \$3,510K in civil filing fees from prior FY 16/17 is due to faster processing of the monthly fee remittance from the Court bank account to Judicial Council Master account.
6	The Civil Liabilities are trust deposits in Odyssey. The increase of \$727K from prior FY 16/17 is due to two large deposits for case #12D005671 (\$224K) and #14D010564 (\$493K).
7	The negative balance (\$12) of Benefits Payable is due to timing difference between benefit premium payment by Court and reimbursement from employees.
8	The \$24,406 amount in the Uncleared Collections liability reflects excess money received from the IVR vendor. Balance is eligible for future claims or escheatment.

9	The negative fund balance (\$45,522) in the grant funds reflects the timing difference between expenditures incurred and billings submitted for reimbursement.
10	The negative revenue (\$13,256) results from a FY 16/17's accrual reversal of the Family Law Unit Re-engineering grant, pending reimbursement receipt from the State Justice Institute.
11	The prior year expenditures adjustment of (\$1,357) represents over-accruals of FY 16/17 expenditures (Advertising, minor equipment)

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

Orange County Superior Court

Court

FY 2017/2018 - 1st 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)	1,475.2	1,413.8			

<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 September					2016/17 <small>(Info. Purposes Only)</small>
	Fiscal Year 2017/18					
	Governmental Funds			Fiduciary Funds	Total Funds <small>(Info. Purposes Only)</small>	
	General	Special Revenue				
	Non-Grant	Grant			Total Funds <small>(Info. Purposes Only)</small>	
<b>ASSETS</b>						
Operations	\$ (4,599,253)	\$ 3,754,639	\$ 345,128	\$ 503,487	\$ 4,001	\$ 1,267,400
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Other		\$ 0			\$ 0	\$ 24,164
Distribution				\$ 95,662	\$ 95,662	\$ 100,849
Civil Filing Fees				\$ 0	\$ 0	\$ 3,509,969
Trust				\$ (3,598)	\$ (3,598)	\$ (233)
Cash on Hand	\$ 26,450				\$ 26,450	\$ 24,750
Cash with County	\$ 324,693	\$ 0	\$ 0	\$ 41,587,801	\$ 41,912,496	\$ 40,165,746
Cash Equivalents	\$ 42,417,540			\$ 8,704,149	\$ 51,121,689	\$ 47,829,423
<b>Total Cash and Cash Equivalents</b>	<b>\$ 38,174,430</b>	<b>\$ 3,754,639</b>	<b>\$ 345,128</b>	<b>\$ 50,887,502</b>	<b>\$ 93,147,399</b>	<b>\$ 92,927,069</b>
Accounts Receivable - General	\$ 12,828			\$ 0	\$ 12,828	\$ 7,455
Due From Other Governments	\$ 91,287	\$ 687,734	\$ 0	\$ 31,781	\$ 810,802	\$ 718,644
Due From State	\$ 0	\$ 877,089	\$ 721,764		\$ 1,598,854	\$ 989,201
Trust Due To/From				\$ 228,640	\$ 228,640	\$ 20,643
Distribution Due To/From				\$ 3,755	\$ 3,755	\$ 13,988
<b>Total Receivables</b>	<b>\$ 104,115</b>	<b>\$ 1,564,824</b>	<b>\$ 721,764</b>	<b>\$ 264,176</b>	<b>\$ 2,654,879</b>	<b>\$ 1,749,980</b>
Prepaid Expenses - General	\$ 1,013,443	\$ 0			\$ 1,013,443	\$ 691,483
<b>Total Prepaid Expenses</b>	<b>\$ 1,013,443</b>	<b>\$ 0</b>			<b>\$ 1,013,443</b>	<b>\$ 691,483</b>
<b>Total Assets</b>	<b>\$ 39,291,988</b>	<b>\$ 5,319,463</b>	<b>\$ 1,066,892</b>	<b>\$ 51,151,678</b>	<b>\$ 96,830,021</b>	<b>\$ 95,368,482</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Accrued Liabilities	\$ 0	\$ 0	\$ 0	\$ 82,617	\$ 82,617	\$ 208,832
Accounts Payable - General	\$ 735,851	\$ 177,926	\$ 11	\$ 0	\$ 913,787	\$ 1,472,134
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 232,395	\$ 232,395	\$ 94,680
TC145 Liability				\$ 4,593,067	\$ 4,593,067	\$ 4,187,843
Due to Other Governments	\$ 0	\$ 0		\$ 0	\$ 0	\$ (624)
AB145 Due to Other Government Agency				\$ 592,042	\$ 592,042	\$ 645,176
Sales and Use Tax	\$ 1,650				\$ 1,650	\$ 4,972
Interest				\$ 2,111	\$ 2,111	\$ 24
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 737,500</b>	<b>\$ 177,926</b>	<b>\$ 11</b>	<b>\$ 5,502,233</b>	<b>\$ 6,217,670</b>	<b>\$ 6,552,989</b>
Civil				\$ 837,084	\$ 837,084	\$ 110,424
Criminal				\$ 3,246,075	\$ 3,246,075	\$ 3,365,749
Trust Held Outside of the JCC				\$ 41,536,965	\$ 41,536,965	\$ 39,438,208
Trust Interest Payable				\$ 4,726	\$ 4,726	\$ 1,742
<b>Total Trust Deposits</b>				<b>\$ 45,624,849</b>	<b>\$ 45,624,849</b>	<b>\$ 42,916,122</b>
Benefits Payable	\$ (12)				\$ (12)	\$ 41
<b>Total Payroll Liabilities</b>	<b>\$ (12)</b>	<b>\$ 0</b>			<b>\$ (12)</b>	<b>\$ 41</b>
Revenue Collected In Advance	\$ 6,285	\$ 0	\$ 1,112,403		\$ 1,118,688	\$ 28,831
Liabilities For Deposits	\$ 239,927	\$ 1,400			\$ 241,327	\$ 197,489
Fees - Partial Payment & Overpayment				\$ 190	\$ 190	\$ 1,791
Uncleared Collections				\$ 24,406	\$ 24,406	\$ 24,406
<b>Total Other Liabilities</b>	<b>\$ 246,212</b>	<b>\$ 1,400</b>	<b>\$ 1,112,403</b>	<b>\$ 24,596</b>	<b>\$ 1,334,611</b>	<b>\$ 252,516</b>
<b>Total Liabilities</b>	<b>\$ 983,701</b>	<b>\$ 179,326</b>	<b>\$ 1,112,414</b>	<b>\$ 51,151,678</b>	<b>\$ 53,427,118</b>	<b>\$ 49,721,667</b>
<b>Total Fund Balance</b>	<b>\$ 38,308,288</b>	<b>\$ 5,140,137</b>	<b>\$ (45,522)</b>		<b>\$ 43,402,903</b>	<b>\$ 45,646,816</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 39,291,988</b>	<b>\$ 5,319,463</b>	<b>\$ 1,066,892</b>	<b>\$ 51,151,678</b>	<b>\$ 96,830,021</b>	<b>\$ 95,368,482</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 September						
	Fiscal Year 2017/18					2016/17	
	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	\$ 66,096,220	\$ 111,744		\$ 66,207,964	\$ 138,676,017	\$ 69,174,704	\$ 149,895,546
Improvement and Modernization Fund	\$ 0			\$ 0	\$ 413,259		\$ 413,259
Judges' Compensation (0150019)	\$ 256,500			\$ 256,500	\$ 969,000	\$ 256,500	\$ 978,500
Court Interpreter (0150037)	\$ 2,240,934			\$ 2,240,934	\$ 11,800,000	\$ 2,386,504	\$ 9,792,244
Civil Coordination Reimbursement (0150091)					\$ 60,000		\$ 75,000
MOU Reimbursements (0150010 and General)	\$ 1,175,003			\$ 1,175,003	\$ 6,565,591	\$ 1,374,228	\$ 6,852,517
Other Miscellaneous					\$ 6,954,920		\$ 6,964,920
	\$ 69,768,657	\$ 111,744		\$ 69,880,401	\$ 165,447,667	\$ 73,191,936	\$ 174,971,563
<b>Grants</b>							
AB 1058 Commissioner/Facilitator			\$ 330,114	\$ 330,114	\$ 3,020,298	\$ 357,718	\$ 3,129,864
Other Judicial Council Grants			\$ 96,045	\$ 96,045	\$ 1,298,132	\$ 2,869	\$ 381,408
Non-Judicial Council Grants			\$ (13,256)	\$ (13,256)		\$ 0	\$ 13,256
			\$ 412,902	\$ 412,902	\$ 4,318,430	\$ 360,687	\$ 3,524,548
<b>Other Financing Sources</b>							
Interest Income	\$ 15,272	\$ 1,470		\$ 16,742	\$ 225,000	\$ 7,472	\$ 160,000
Donations					\$ 1,500		\$ 1,500
Local Fees	\$ 650,013	\$ 139,763		\$ 789,776	\$ 3,727,300	\$ 782,082	\$ 4,627,600
Non-Fee Revenues	\$ 90,350			\$ 90,350	\$ 535,500	\$ 93,942	\$ 594,500
Enhanced Collections		\$ 565,169		\$ 565,169	\$ 4,869,891	\$ 664,938	\$ 5,219,942
Escheatment					\$ 100,000		
Prior Year Revenue						\$ (1,089)	
County Program - Restricted	\$ 47,932	\$ 692,837		\$ 740,769	\$ 8,846,963	\$ 673,021	\$ 8,944,026
Reimbursement Other	\$ 214,418	\$ 624,348	\$ 2,000	\$ 840,766	\$ 4,069,161	\$ (79,032)	\$ 3,711,422
Other Miscellaneous	\$ 14,675	\$ 36,673		\$ 51,348	\$ 96,500	\$ 37,992	\$ 200,000
	\$ 1,032,659	\$ 2,060,259	\$ 2,000	\$ 3,094,918	\$ 21,921,513	\$ 2,178,226	\$ 22,858,990
<b>Total Revenues</b>	<b>\$ 70,801,316</b>	<b>\$ 2,172,003</b>	<b>\$ 414,902</b>	<b>\$ 73,388,221</b>	<b>\$ 191,737,972</b>	<b>\$ 75,731,249</b>	<b>\$ 201,355,524</b>
<b>EXPENDITURES</b>							
<b>Personal Services</b>							
Salaries - Permanent	\$ 19,991,168	\$ 918,529	\$ 222,407	\$ 21,132,104	\$ 100,088,338	\$ 21,731,546	\$ 104,183,232
Temp Help	\$ 253,769	\$ 2,743		\$ 256,512	\$ 1,256,417	\$ 202,763	\$ 1,364,121
Overtime	\$ 26,757	\$ 30,772		\$ 57,529	\$ 734,652	\$ 637,614	\$ 1,631,269
Staff Benefits	\$ 10,761,778	\$ 483,967	\$ 115,225	\$ 11,360,969	\$ 57,194,187	\$ 11,311,839	\$ 68,199,248
	\$ 31,033,472	\$ 1,436,011	\$ 337,632	\$ 32,807,115	\$ 169,271,594	\$ 32,883,762	\$ 185,377,870
<b>Operating Expenses and Equipment</b>							
General Expense	\$ 395,327	\$ 13,250	\$ 675	\$ 409,252	\$ 2,979,806	\$ 1,602,937	\$ 4,631,655
Printing	\$ 36,064	\$ 8,469		\$ 44,533	\$ 283,826	\$ 38,360	\$ 304,423
Telecommunications	\$ 281,551	\$ 820		\$ 282,371	\$ 1,303,670	\$ 223,611	\$ 1,638,017
Postage	\$ 121,761	\$ 26,031		\$ 147,792	\$ 807,670	\$ 106,909	\$ 836,850
Insurance	\$ 808			\$ 808	\$ 52,110		\$ 59,764
In-State Travel	\$ 18,379	\$ 3,206	\$ 82	\$ 21,666	\$ 222,300	\$ 14,922	\$ 216,963
Out-of-State Travel	\$ 15,835		\$ 3,085	\$ 18,920	\$ 64,720	\$ 4,329	\$ 72,775
Training	\$ 47,549		\$ 4,455	\$ 52,004	\$ 220,690	\$ 42,618	\$ 332,197
Security Services		\$ 360		\$ 360	\$ 7,049	\$ 8,536	\$ 23,500
Facility Operations	\$ 293,551	\$ 403,217		\$ 696,768	\$ 2,661,744	\$ 779,239	\$ 3,450,391
Contracted Services	\$ 2,676,487	\$ 823,680	\$ 53,776	\$ 3,553,943	\$ 18,482,907	\$ 3,605,805	\$ 16,956,283
Consulting and Professional Services	\$ 207,539			\$ 207,539	\$ 1,004,937	\$ 136,326	\$ 1,059,528
Information Technology	\$ 704,668	\$ 10,416	\$ 10,762	\$ 725,836	\$ 4,197,492	\$ 1,167,667	\$ 7,783,449
Major Equipment	\$ (8)			\$ (8)	\$ 627,500	\$ 179,774	\$ 597,823
Other Items of Expense	\$ 1,110	\$ 54		\$ 1,164	\$ 40,660	\$ 31	\$ 48,490
	\$ 4,800,620	\$ 1,289,502	\$ 72,824	\$ 6,162,946	\$ 32,643,076	\$ 7,904,323	\$ 39,613,008
<b>Special Items of Expense</b>							
Jury Costs	\$ 222,191			\$ 222,191	\$ 965,000	\$ 219,778	\$ 1,016,000
Judgements, Settlements and Claims	\$ 38			\$ 38		\$ 210	
Internal Cost Recovery	\$ (49,968)		\$ 49,968	\$ 0	\$ 0	\$ 0	\$ (875)
Prior Year Expense Adjustment	\$ (1,357)	\$ 311		\$ (1,047)		\$ (1,161)	
	\$ 170,903	\$ 311	\$ 49,968	\$ 221,162	\$ 965,000	\$ 218,827	\$ 1,014,425
<b>Total Expenditures</b>	<b>\$ 36,004,895</b>	<b>\$ 2,725,824</b>	<b>\$ 460,424</b>	<b>\$ 39,191,243</b>	<b>\$ 193,079,664</b>	<b>\$ 42,003,911</b>	<b>\$ 206,005,303</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 34,796,321</b>	<b>\$ (553,821)</b>	<b>\$ (45,522)</b>	<b>\$ 34,196,978</b>	<b>\$ (1,341,692)</b>	<b>\$ 33,727,339</b>	<b>\$ (4,649,779)</b>
<b>Operating Transfers In (Out)</b>					\$ 0	\$ 0	\$ (4,652)
<b>Fund Balance (Deficit)</b>							
Beginning Balance (Deficit)	\$ 3,511,967	\$ 5,693,958	\$ 0	\$ 9,205,925	\$ 9,205,925	\$ 11,919,476	\$ 11,919,476
Ending Balance (Deficit)	\$ 38,308,288	\$ 5,140,137	\$ (45,522)	\$ 43,402,903	\$ 7,864,233	\$ 45,646,815	\$ 7,265,045

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

	For the months ended September								
	Fiscal Year 2017/18						2016/17		
	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	\$ 12,223,893	\$ 499,893	\$ 38	\$ 37,287		\$ 12,761,110	\$ 64,418,569	\$ 13,513,445	\$ 66,957,323
Traffic & Other Infractions	\$ 769,637	\$ 147,702				\$ 917,339	\$ 5,075,884	\$ 879,556	\$ 5,381,625
Other Criminal Cases	\$ 1,750,995	\$ 671,896				\$ 2,422,892	\$ 12,423,957	\$ 2,497,922	\$ 15,474,578
Civil	\$ 1,387,309	\$ 40,380				\$ 1,427,689	\$ 7,844,874	\$ 1,732,226	\$ 11,464,972
Family & Children Services	\$ 1,997,821	\$ 82,474		\$ 12,681		\$ 2,092,975	\$ 9,891,213	\$ 2,112,835	\$ 11,511,595
Probate, Guardianship & Mental Health Services	\$ 743,019	\$ 28,222				\$ 771,241	\$ 3,948,310	\$ 733,974	\$ 4,328,262
Juvenile Dependency Services	\$ 421,006	\$ 1,535,558				\$ 1,956,564	\$ 9,531,189	\$ 2,103,758	\$ 8,629,086
Juvenile Delinquency Services	\$ 254,849	\$ 234,373				\$ 489,222	\$ 2,445,340	\$ 416,875	\$ 2,454,727
Other Court Operations	\$ 4,349,016	\$ 71,506				\$ 4,420,522	\$ 23,295,119	\$ 4,910,243	\$ 23,872,788
Court Interpreters	\$ 1,923,521	\$ 464,998				\$ 2,388,519	\$ 12,332,559	\$ 2,115,247	\$ 10,389,350
Jury Services	\$ 308,140	\$ 60,315	\$ 222,191			\$ 590,645	\$ 2,913,680	\$ 635,323	\$ 3,252,836
Security	\$ 430,285	\$ 28,518				\$ 458,803	\$ 2,507,486	\$ 569,619	\$ 2,316,459
<b>Trial Court Operations Program</b>	<b>\$ 26,559,490</b>	<b>\$ 3,865,835</b>	<b>\$ 222,228</b>	<b>\$ 49,968</b>		<b>\$ 30,637,521</b>	<b>\$ 156,637,269</b>	<b>\$ 32,226,032</b>	<b>\$ 164,974,011</b>
Enhanced Collections	\$ 735,394	\$ 96,386				\$ 831,780	\$ 4,869,891	\$ 734,886	\$ 5,276,140
Other Non-Court Operations	\$ 369,197	\$ 8,180			\$ 311	\$ 377,688	\$ 2,162,853	\$ 691,447	\$ 372,862
<b>Non-Court Operations Program</b>	<b>\$ 1,104,591</b>	<b>\$ 104,566</b>			<b>\$ 311</b>	<b>\$ 1,209,468</b>	<b>\$ 7,032,744</b>	<b>\$ 1,426,332</b>	<b>\$ 5,649,002</b>
Executive Office	\$ 97,289	\$ 1,727				\$ 99,016	\$ 593,553	\$ 115,825	\$ 510,139
Fiscal Services	\$ 1,231,204	\$ 242,413		\$ (49,968)	\$ (200)	\$ 1,423,448	\$ 7,873,090	\$ 1,317,143	\$ 6,977,425
Human Resources	\$ 1,111,814	\$ 61,412			\$ (1,088)	\$ 1,172,138	\$ (291,472)	\$ 1,095,342	\$ 1,913,702
Business & Facilities Services	\$ 1,498,743	\$ 1,087,295			\$ (69)	\$ 2,585,969	\$ 11,143,319	\$ 2,978,507	\$ 13,234,777
Information Technology	\$ 1,203,983	\$ 799,700				\$ 2,003,683	\$ 10,041,160	\$ 3,144,730	\$ 12,746,247
<b>Court Administration Program</b>	<b>\$ 5,143,034</b>	<b>\$ 2,192,546</b>		<b>\$ (49,968)</b>	<b>\$ (1,357)</b>	<b>\$ 7,284,254</b>	<b>\$ 29,359,640</b>	<b>\$ 8,651,547</b>	<b>\$ 35,332,290</b>
<b>Total</b>	<b>\$ 32,807,115</b>	<b>\$ 6,162,947</b>	<b>\$ 222,228</b>	<b>\$ 0</b>	<b>\$ (1,047)</b>	<b>\$ 39,191,243</b>	<b>\$ 193,079,664</b>	<b>\$ 42,003,911</b>	<b>\$ 205,005,303</b>