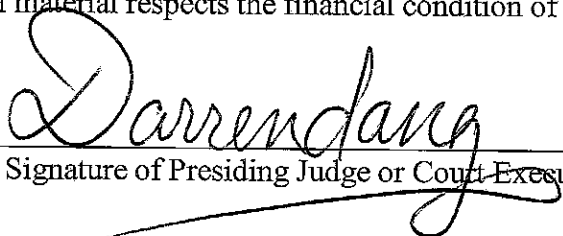


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 – 2nd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Orange County Superior Court

Court

FY 2017/2018 – 2nd Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

Balance Sheet

1	The negative cash balance of (\$4,185K) in General Fund is offset by cash equivalents of \$33.2 million. There is no cash overdrawn as of 12/31/17.
2	The negative cash balance of Trust (\$3K) results from the timing difference between Court posting and Bank clearing of disbursements. Balance is cleared in January 2018.
3	'Other' Cash has no balance in the BOA revolving bank account of the Alternate Defense program, as the total amount of \$24,164 has been refunded to the County of Orange in Sep 2017.
4	The \$2.6M increase in Cash with County results mainly from daily fluctuating activities of the trust deposits with the County of Orange.
5	The \$0.4M increase in Receivables Due from State comes mainly from timing difference of reimbursements received from the JCC for the AB1058 CSC grant. The billings for July, August, and September expenditures were cleared in January 2018.
6	The increase of \$2.9M in Trust Held Outside of the JCC comes mainly from the Interest Bearing Funds due to recent Interpleader trust deposits to the County system for various cases.
7	The Civil liabilities are trusts deposit in Odyssey. The increase of \$725K from prior FY 16/17 is mainly due to two large deposits for case #12D005671 (\$224K) and #14D010564 (\$493K).
8	The negative balance (\$24) of Benefits Payable is due to timing difference between benefit premium payment by Court and reimbursement from employees.
9	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.

Statement of Revenues, Expenditures and Changes in Fund Balances

10	The \$1.1M funding of the Court Innovation Grants re-classified to Revenue in December 2017 pursuant to GASB 33-Accounting and Financial Reporting of Non-Exchange Transactions, as well as Court billings for reimbursement of Recidivism expenditures (\$82K), result in a \$1.2M increase in Revenues for Other Judicial Council Grants in FY 17/18.
11	The negative Non-Judicial Council Grant revenue (\$11,256) results from a FY 16/17's accrual reversal of the Family Law Unit Re-engineering grant. It has been offset in January 2018 with a fund transfer from Wells Fargo due to the erroneous deposit of the reimbursement from the State Justice Institute to the County system.
12	The prior year expenditures adjustment of (\$1,382) in the general funds represents over-accruals of FY 16/17 expenditures (Advertising, minor equipment).

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Orange County Superior Court

Court

FY 2017/2018 – 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)	1,475.2	1,413.8	1,400.7		

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 December					2016/17 Total Funds (Info. Purposes Only)
	Fiscal Year 2017/18					
	Governmental Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General	Special Revenue				
Non-Grant		Grant				
ASSETS						
Operations	\$ (4,185,061)	\$ 4,691,768	\$ (113,130)	\$ 241,901	\$ 636,479	\$ 498,606
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Other		\$ 0			\$ 0	\$ 24,164
Distribution				\$ 361,637	\$ 361,637	\$ 821,173
Trust				\$ (3,274)	\$ (3,274)	\$ (7,175)
Cash on Hand	\$ 25,550				\$ 25,550	\$ 24,880
Cash with County	\$ 412,330	\$ 0	\$ 0	\$ 41,760,103	\$ 42,172,433	\$ 39,618,093
Cash Equivalents	\$ 33,154,132			\$ 7,989,438	\$ 41,143,570	\$ 42,648,461
Total Cash and Cash Equivalents	\$ 29,411,951	\$ 4,691,768	\$ (113,130)	\$ 50,349,804	\$ 84,346,394	\$ 88,636,192
Accounts Receivable - General	\$ 1,762	\$ 7,835		\$ 0	\$ 9,597	\$ 7,453
Due From Other Governments	\$ 135,640	\$ 1,096,478	\$ 0	\$ 33,066	\$ 1,265,184	\$ 1,134,628
Due From State	\$ 0	\$ 487,477	\$ 918,520		\$ 1,405,996	\$ 1,030,530
Trust Due To/From				\$ 10,288	\$ 10,288	\$ 1,954
Distribution Due To/From				\$ 1,511	\$ 1,511	\$ 0
Total Receivables	\$ 137,402	\$ 1,591,789	\$ 918,520	\$ 44,864	\$ 2,692,576	\$ 2,174,566
Prepaid Expenses - General	\$ 1,305,152	\$ 0			\$ 1,305,152	\$ 781,336
Total Prepaid Expenses	\$ 1,305,152	\$ 0			\$ 1,305,152	\$ 781,336
Total Assets	\$ 30,854,506	\$ 6,283,558	\$ 805,390	\$ 50,394,668	\$ 88,338,122	\$ 86,559,094
LIABILITIES AND FUND BALANCES						
Accrued Liabilities	\$ 0	\$ 0	\$ 0	\$ 9,113	\$ 9,113	\$ 11,044
Accounts Payable - General	\$ 866,324	\$ 81,934	\$ 0	\$ 0	\$ 948,258	\$ 1,040,935
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 11,799	\$ 11,799	\$ 1,954
TC145 Liability				\$ 3,932,329	\$ 3,932,329	\$ 3,675,558
AB145 Due to Other Government Agency				\$ 566,647	\$ 566,647	\$ 541,202
Sales and Use Tax	\$ 1,694				\$ 1,694	\$ 5,354
Interest				\$ 3,062	\$ 3,062	\$ 510
Total Accounts Payable and Accrued Liab.	\$ 868,018	\$ 81,934	\$ 0	\$ 4,522,949	\$ 5,472,901	\$ 5,476,586
Civil				\$ 845,250	\$ 845,250	\$ 120,178
Criminal				\$ 3,210,730	\$ 3,210,730	\$ 3,761,567
Trust Held Outside of the JCC				\$ 41,784,055	\$ 41,784,055	\$ 38,909,495
Trust Interest Payable				\$ 7,016	\$ 7,016	\$ 1,165
Total Trust Deposits				\$ 45,847,051	\$ 45,847,051	\$ 42,782,393
Benefits Payable	\$ (24)				\$ (24)	\$ 2,136
Total Payroll Liabilities	\$ (24)	\$ 0			\$ (24)	\$ 2,136
Revenue Collected in Advance	\$ 4,768	\$ 0	\$ 0		\$ 4,768	\$ 24,164
Liabilities For Deposits	\$ 250,204	\$ 8,900			\$ 259,104	\$ 209,231
Fees - Partial Payment & Overpayment				\$ 263	\$ 263	\$ 334
Uncleared Collections				\$ 24,406	\$ 24,406	\$ 24,406
Total Other Liabilities	\$ 254,972	\$ 8,900	\$ 0	\$ 24,668	\$ 238,540	\$ 268,135
Total Liabilities	\$ 1,122,966	\$ 90,834	\$ 0	\$ 50,394,668	\$ 51,608,469	\$ 48,519,260
Total Fund Balance	\$ 29,731,540	\$ 6,192,724	\$ 805,390		\$ 36,729,654	\$ 38,039,834
Total Liabilities and Fund Balance	\$ 30,854,506	\$ 6,283,558	\$ 805,390	\$ 50,394,668	\$ 88,338,122	\$ 86,559,094

**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 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				
REVENUES							
State Financing Sources							
Trial Court Trust Fund	\$ 89,831,596	\$ 458,176		\$ 90,289,772	\$ 138,675,017	\$ 94,485,098	\$ 149,898,548
Improvement and Modernization Fund	\$ 0			\$ 0	\$ 413,259		\$ 413,259
Judges' Compensation (0150019)	\$ 513,000			\$ 513,000	\$ 969,000	\$ 613,000	\$ 978,500
Court Interpreter (0150037)	\$ 4,803,882			\$ 4,803,882	\$ 11,800,000	\$ 5,375,396	\$ 9,792,244
Civil Coordination Reimbursement (0150091)	\$ 5,075			\$ 5,075	\$ 60,000	\$ 8,491	\$ 75,000
MOU Reimbursements (0150010 and General)	\$ 3,325,165			\$ 3,325,165	\$ 6,565,591	\$ 3,354,872	\$ 6,852,517
Other Miscellaneous	\$ 6,929,921			\$ 6,929,921	\$ 6,964,920	\$ 6,929,921	\$ 6,964,920
	\$ 105,408,639	\$ 458,176		\$ 105,866,819	\$ 166,447,327	\$ 110,668,578	\$ 174,971,886
Grants							
AB 1058 Commissioner/Facilitator			\$ 893,026	\$ 893,026	\$ 3,020,238	\$ 967,546	\$ 3,129,884
Other Judicial Council Grants			\$ 1,254,941	\$ 1,254,941	\$ 1,298,132	\$ 7,329	\$ 881,408
Non-Judicial Council Grants			\$ (11,256)	\$ (11,256)		\$ 0	\$ 13,256
			\$ 2,136,711	\$ 2,136,711	\$ 4,318,370	\$ 975,474	\$ 5,524,548
Other Financing Sources							
Interest Income	\$ 90,536	\$ 18,349		\$ 108,884	\$ 225,000	\$ 63,744	\$ 160,000
Donations					\$ 1,500		\$ 1,500
Local Fees	\$ 1,422,191	\$ 347,654		\$ 1,769,845	\$ 3,727,300	\$ 1,799,551	\$ 4,827,600
Non-Fee Revenues	\$ 216,991			\$ 216,991	\$ 535,500	\$ 224,724	\$ 594,500
Enhanced Collections		\$ 1,704,996		\$ 1,704,996	\$ 4,889,891	\$ 1,515,873	\$ 5,219,842
Escheatment					\$ 100,000	\$ 0	
Prior Year Revenue						\$ (392)	
County Program - Restricted	\$ 131,918	\$ 2,410,475		\$ 2,542,393	\$ 8,346,963	\$ 2,272,098	\$ 8,944,026
Reimbursement Other	\$ 635,951	\$ 2,077,473	\$ 0	\$ 2,713,424	\$ 4,309,400	\$ 1,687,467	\$ 3,711,422
Other Miscellaneous	\$ 34,031	\$ 36,673		\$ 70,704	\$ 96,500	\$ 65,894	\$ 200,000
	\$ 2,531,617	\$ 6,595,619	\$ 0	\$ 9,127,236	\$ 22,242,034	\$ 7,629,350	\$ 22,858,399
Total Revenues	\$ 107,940,235	\$ 7,063,795	\$ 2,136,711	\$ 117,130,761	\$ 191,978,231	\$ 119,170,402	\$ 201,355,524
EXPENDITURES							
Personal Services							
Salaries - Permanent	\$ 45,722,505	\$ 2,088,768	\$ 656,685	\$ 48,467,958	\$ 100,128,299	\$ 49,301,503	\$ 104,183,232
Temp Help	\$ 576,288	\$ 15,834		\$ 592,123	\$ 1,258,424	\$ 481,209	\$ 1,364,121
Overtime	\$ 73,290	\$ 83,729		\$ 157,019	\$ 734,652	\$ 847,912	\$ 1,631,269
Staff Benefits	\$ 24,333,237	\$ 1,095,816	\$ 340,194	\$ 25,769,247	\$ 57,194,187	\$ 25,496,911	\$ 58,199,248
	\$ 70,705,320	\$ 3,284,147	\$ 996,879	\$ 74,986,347	\$ 159,315,562	\$ 76,127,535	\$ 165,377,870
Operating Expenses and Equipment							
General Expense	\$ 957,543	\$ 19,647	\$ 6,996	\$ 984,185	\$ 3,061,032	\$ 2,304,607	\$ 4,631,655
Printing	\$ 82,817	\$ 25,543		\$ 108,369	\$ 283,825	\$ 95,639	\$ 304,423
Telecommunications	\$ 496,043	\$ 2,720		\$ 498,763	\$ 1,303,670	\$ 433,104	\$ 1,638,017
Postage	\$ 252,223	\$ 76,489		\$ 328,711	\$ 807,430	\$ 303,603	\$ 836,850
Insurance	\$ 50,523			\$ 50,523	\$ 62,110	\$ 48,257	\$ 63,754
In-State Travel	\$ 41,934	\$ 8,343	\$ 424	\$ 50,701	\$ 166,558	\$ 47,861	\$ 215,863
Out-of-State Travel	\$ 26,055		\$ 7,691	\$ 33,746	\$ 54,720	\$ 17,928	\$ 72,775
Training	\$ 92,590	\$ 5,776	\$ 4,455	\$ 102,821	\$ 259,432	\$ 91,418	\$ 382,197
Security Services		\$ 1,709		\$ 1,709	\$ 7,049	\$ 9,618	\$ 23,500
Facility Operations	\$ 504,994	\$ 924,846		\$ 1,429,839	\$ 2,651,983	\$ 1,849,688	\$ 3,450,391
Contracted Services	\$ 5,594,775	\$ 2,179,204	\$ 106,069	\$ 7,880,048	\$ 18,162,683	\$ 8,224,198	\$ 18,656,283
Consulting and Professional Services	\$ 592,355			\$ 592,355	\$ 1,004,937	\$ 439,265	\$ 1,050,528
Information Technology	\$ 1,922,485	\$ 26,040	\$ 47,616	\$ 1,996,141	\$ 4,792,667	\$ 2,388,534	\$ 7,783,449
Major Equipment	\$ 137,386			\$ 137,386	\$ 709,000	\$ 199,490	\$ 607,823
Other Items of Expense	\$ 5,264	\$ 256		\$ 5,521	\$ 40,650	\$ 5,784	\$ 46,400
	\$ 10,756,987	\$ 3,270,571	\$ 173,251	\$ 14,200,809	\$ 33,300,745	\$ 16,463,187	\$ 35,613,006
Special Items of Expense							
Grand Jury							
Jury Costs	\$ 420,911			\$ 420,911	\$ 965,000	\$ 476,656	\$ 1,016,000
Judgements, Settlements and Claims	\$ 38			\$ 38		\$ 0	
Internal Cost Recovery	\$ (161,190)		\$ 161,190	\$ 0	\$ 0	\$ 0	\$ (578)
Prior Year Expense Adjustment	\$ (1,382)	\$ 311		\$ (1,071)		\$ (12,344)	
	\$ 258,376	\$ 311	\$ 161,190	\$ 419,877	\$ 965,000	\$ 464,312	\$ 1,012,225
Total Expenditures	\$ 81,720,683	\$ 6,555,029	\$ 1,331,321	\$ 89,607,032	\$ 193,587,308	\$ 93,050,034	\$ 206,005,303
Excess (Deficit) of Revenues Over Exp	\$ 26,219,573	\$ 498,766	\$ 805,390	\$ 27,523,729	\$ (1,609,097)	\$ 26,120,368	\$ (4,649,779)
Operating Transfers In (Out)					\$ 0	\$ 0	\$ (4,652)
Fund Balance (Deficit)							
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)	\$ 29,731,540	\$ 6,192,724	\$ 805,390	\$ 36,729,654	\$ 7,596,828	\$ 38,039,844	\$ 7,265,045

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

	For the month ended December								
	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)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 28,093,133	\$ 1,023,165	\$ 38	\$ 135,498		\$ 29,251,834	\$ 64,427,053	\$ 30,425,489	\$ 66,957,328
Traffic & Other Infractions	\$ 1,779,101	\$ 302,587				\$ 2,081,688	\$ 4,948,627	\$ 2,114,406	\$ 6,381,625
Other Criminal Cases	\$ 4,026,831	\$ 1,537,633				\$ 5,564,464	\$ 12,424,863	\$ 5,762,651	\$ 15,474,578
Civil	\$ 3,143,553	\$ 128,583				\$ 3,272,136	\$ 7,845,645	\$ 3,846,284	\$ 11,404,972
Family & Children Services	\$ 4,422,859	\$ 167,151		\$ 25,692		\$ 4,615,702	\$ 9,892,300	\$ 4,854,486	\$ 11,511,505
Probate, Guardianship & Mental Health Services	\$ 1,690,926	\$ 124,035				\$ 1,814,962	\$ 3,950,107	\$ 1,756,164	\$ 4,328,262
Juvenile Dependency Services	\$ 954,648	\$ 3,394,442				\$ 4,349,090	\$ 9,531,197	\$ 4,367,115	\$ 8,629,086
Juvenile Delinquency Services	\$ 578,026	\$ 519,238				\$ 1,097,264	\$ 2,445,340	\$ 950,130	\$ 2,454,721
Other Court Operations	\$ 10,030,443	\$ 473,165				\$ 10,503,608	\$ 23,430,002	\$ 10,947,828	\$ 23,872,788
Court Interpreters	\$ 4,398,934	\$ 909,603				\$ 5,308,537	\$ 12,393,359	\$ 4,844,936	\$ 10,389,850
Jury Services	\$ 711,104	\$ 130,974	\$ 420,911			\$ 1,262,989	\$ 2,916,091	\$ 1,402,162	\$ 3,252,836
Security	\$ 1,011,660	\$ 144,847				\$ 1,156,506	\$ 2,747,726	\$ 1,139,254	\$ 2,318,458
Trial Court Operations Program	\$ 60,841,218	\$ 8,855,423	\$ 420,948	\$ 161,190		\$ 70,278,780	\$ 156,891,229	\$ 72,481,643	\$ 164,974,011
Enhanced Collections	\$ 1,656,937	\$ 284,038				\$ 1,940,975	\$ 4,932,386	\$ 1,863,850	\$ 5,276,140
Other Non-Court Operations	\$ 883,105	\$ 13,486				\$ 896,901	\$ 2,113,104	\$ 858,136	\$ 3,572,862
Non-Court Operations Program	\$ 2,540,042	\$ 297,523				\$ 2,837,876	\$ 7,045,490	\$ 2,721,986	\$ 5,649,002
Executive Office	\$ 224,122	\$ 7,110				\$ 231,233	\$ 511,289	\$ 236,167	\$ 610,139
Fiscal Services	\$ 2,882,777	\$ 694,537				\$ 3,415,899	\$ 7,917,201	\$ 2,899,300	\$ 6,977,425
Human Resources	\$ 2,630,455	\$ 117,043				\$ 2,746,410	\$ (257,210)	\$ 2,463,350	\$ 1,913,762
Business & Facilities Services	\$ 3,166,999	\$ 2,332,551				\$ 5,499,481	\$ 11,145,498	\$ 6,419,873	\$ 13,234,777
Information Technology	\$ 2,700,733	\$ 1,896,620				\$ 4,597,354	\$ 10,333,811	\$ 5,907,715	\$ 12,746,247
Court Administration Program	\$ 11,605,087	\$ 5,047,862		\$ (161,190)	\$ (1,382)	\$ 16,490,376	\$ 29,660,589	\$ 17,926,405	\$ 35,587,290
Total	\$ 74,986,347	\$ 14,200,508	\$ 420,948	\$ 0	\$ (1,071)	\$ 89,607,032	\$ 193,587,398	\$ 93,050,034	\$ 206,003,303