

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

5/11/18

Date

Orange County Superior Court

Court

FY 2017/2018 – 3rd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Orange County Superior Court

Court

FY 2017/2018 – 3rd Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

Balance Sheet

1	Cash – Operations in General Fund: The negative cash balance of (\$4.1M) is offset by Cash Equivalents of \$14.6M. There is no cash overdraft as of 3/31/18.
2	Cash - Trust: The negative cash balance of (\$4K) results from the timing difference between Court posting and bank clearing of disbursements. Balance will clear in April 2018.
3	Cash - Distribution: The \$244K increase of is mainly due to the daily cash sweeping to Short-Term Investments by the JCC.
4	Cash with County: The \$8.5M increase over FY 16/17 is due to a net increase in deposits held in Trust Held Outside of the JCC.
5	Receivables – Due from State: The \$0.5M decrease from FY 16/17 comes mainly from faster billing and receipt of reimbursements for AB1058 CSC grants.
6	Prepaid expenses-General: The decrease of \$440K over FY 16/17 is primarily due to a change in the method of recognizing amortization of prepaid expenses during FY 2017-18. Amortization of prepaid expenses to the end of the FY is now recorded in the month paid in lieu of monthly posting.
7	Liabilities - Civil Trust Deposits: The net increase of \$654K from FY 16/17 is mainly due to two large case deposits.
8	Liabilities - Criminal Trust Deposits: The increase of \$420K comes from monthly activities depending on the number of filed cases, payment plans, and standard payments.
9	Liabilities - Trust Held Outside of the JCC: The increase of \$8.3M in comes mainly from net case deposits in Cash with County.
10	Other Liabilities – Uncleared Collections: The balance of \$24K reflects excess money received from the Court’s IVR vendor. Balance is eligible for escheatment after May 2018.

Statement of Revenues, Expenditures and Changes in Fund Balances

11	State Financing Sources - Trial Court Trust Fund: The \$5.9M decrease in revenue primarily reflects decreased base allocations from FY 16-17.
12	Grants- Other Judicial Council Grants: The \$1M increase in is primarily from the advanced funding of five Court Innovation Grants; Court User Portal, Improved Court Management thru Analytics, Automated Check-In, Conservatorship Accountability Portal, and Self-Help Portal Enhancement.
13	Other Financing Sources – Reimbursement Other: The \$1.2M increase is mainly from the advanced funding of Facilities Maintenance (\$0.5M), new e-filing convenience fee starting July 2017 (\$0.6M), and other miscellaneous (\$0.1M).
14	Personnel Services: Expenditures decreased \$1.2M from FY 16/17 primarily due to headcount reduction and a significant drop in overtime.
15	Operating Expenses – General Expense: The \$1.4M decrease in is attributed to decreased purchases of computers, computer accessories, and other Minor Equipment over FY 16/17.
16	Operating Expenses – Contracted Services: The \$0.8M decrease is mainly due to decreased vendor cost (Tyler Gap Analysis and FNTI Digitization) incurred for projects substantially completed in FY16/17.

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Orange County Superior Court

Court

FY 2017/2018 – 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)	1,475.2	1,413.8	1,400.7	1,375.0	

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 March						
Fiscal Year 2017/18						2016/17
	Governmental Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue Non-Grant	Grant			
ASSETS						
Operations	\$ (4,139,704)	\$ 5,168,264	\$ 211,710	\$ 675,450	\$ 1,915,721	\$ 628,741
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Other		\$ 0			\$ 0	\$ 24,164
Distribution				\$ 335,910	\$ 335,910	\$ 92,283
Trust				\$ (3,941)	\$ (3,941)	\$ (6,262)
Cash on Hand	\$ 25,850				\$ 25,850	\$ 24,850
Cash with County	\$ 245,809	\$ 0	\$ 0	\$ 52,228,199	\$ 52,474,009	\$ 43,956,232
Cash Equivalents	\$ 14,551,076			\$ 8,559,747	\$ 23,110,823	\$ 24,088,758
Total Cash and Cash Equivalents	\$ 10,688,031	\$ 5,168,264	\$ 211,710	\$ 61,795,366	\$ 77,863,372	\$ 68,809,718
Accounts Receivable - General	\$ 715	\$ 0		\$ 0	\$ 715	\$ 1,047
Due From Other Governments	\$ 212,356	\$ 1,089,978	\$ 0	\$ 93,040	\$ 1,395,374	\$ 1,614,686
Due From Other Courts	\$ 0			\$ 674	\$ 674	\$ 0
Due From State	\$ 0	\$ 421,909	\$ 675,802		\$ 1,097,711	\$ 1,641,159
Trust Due To/From				\$ 2,487	\$ 2,487	\$ 14,463
Distribution Due To/From				\$ 12	\$ 12	\$ 1,822
Total Receivables	\$ 213,071	\$ 1,511,886	\$ 675,802	\$ 96,213	\$ 2,496,973	\$ 3,273,177
Prepaid Expenses - General	\$ 522,968	\$ 0			\$ 522,968	\$ 963,199
Total Prepaid Expenses	\$ 522,968	\$ 0			\$ 522,968	\$ 963,199
Total Assets	\$ 11,424,071	\$ 6,680,161	\$ 887,513	\$ 61,891,579	\$ 80,883,313	\$ 73,046,092
LIABILITIES AND FUND BALANCES						
Accrued Liabilities	\$ 0	\$ 0	\$ 0	\$ 298,217	\$ 298,217	\$ 13,649
Accounts Payable - General	\$ 716,334	\$ 84,932	\$ 8,668	\$ 0	\$ 809,936	\$ 1,176,660
Due to Other Funds	\$ 12	\$ 0	\$ 0	\$ 2,487	\$ 2,499	\$ 16,285
TC145 Liability				\$ 4,094,299	\$ 4,094,299	\$ 3,839,899
Due to Other Governments	\$ 0	\$ 0			\$ 0	\$ (912)
AB145 Due to Other Government Agency				\$ 694,641	\$ 694,641	\$ 720,987
Sales and Use Tax	\$ 371				\$ 371	\$ 261
Interest				\$ 3,682	\$ 3,682	\$ 957
Total Accounts Payable and Accrued Liab.	\$ 716,718	\$ 84,932	\$ 8,668	\$ 5,093,326	\$ 5,903,624	\$ 5,767,381
Civil				\$ 771,996	\$ 771,996	\$ 116,000
Criminal				\$ 3,966,830	\$ 3,966,830	\$ 3,547,078
Trust Held Outside of the JCC				\$ 52,023,022	\$ 52,023,022	\$ 43,676,519
Trust Interest Payable				\$ 11,112	\$ 11,112	\$ 1,946
Total Trust Deposits				\$ 56,772,960	\$ 56,772,960	\$ 47,346,443
Benefits Payable	\$ 86				\$ 86	\$ 1
Total Payroll Liabilities	\$ 86	\$ 0			\$ 86	\$ 1
Revenue Collected in Advance	\$ 8,074	\$ 0	\$ 0		\$ 8,074	\$ 31,596
Liabilities For Deposits	\$ 255,851	\$ 8,900			\$ 264,751	\$ 212,079
Fees - Partial Payment & Overpayment				\$ 887	\$ 887	\$ 1,025
Uncleared Collections				\$ 24,406	\$ 24,406	\$ 24,406
Total Other Liabilities	\$ 263,926	\$ 8,900	\$ 0	\$ 25,293	\$ 298,119	\$ 269,108
Total Liabilities	\$ 980,730	\$ 93,832	\$ 8,668	\$ 61,891,579	\$ 62,974,809	\$ 53,372,231
Total Fund Balance	\$ 10,443,341	\$ 6,586,318	\$ 878,844		\$ 17,908,504	\$ 19,673,861
Total Liabilities and Fund Balance	\$ 11,424,071	\$ 6,680,161	\$ 887,513	\$ 61,891,579	\$ 80,883,313	\$ 73,046,092

**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 2017/18			2016/17			
	Governmental Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	Special Revenue		Grant				
General	Non-Grant						
REVENUES							
State Financing Sources							
Trial Court Trust Fund	\$ 104,791,350	\$ 800,250		\$ 105,591,600	\$ 138,975,017	\$ 111,459,406	\$ 149,895,546
Improvement and Modernization Fund	\$ 413,259			\$ 413,259	\$ 413,259	\$ 413,259	\$ 413,259
Judges' Compensation (0150019)	\$ 769,500			\$ 769,500	\$ 969,000	\$ 769,500	\$ 978,600
Court Interpreter (0150037)	\$ 7,756,675			\$ 7,756,675	\$ 11,800,000	\$ 7,707,778	\$ 9,792,244
Civil Coordination Reimbursement (0150091)	\$ 9,965			\$ 9,965	\$ 60,000	\$ 18,818	\$ 75,000
MOU Reimbursements (0150010 and General)	\$ 5,035,724			\$ 5,035,724	\$ 6,565,591	\$ 5,110,267	\$ 6,882,817
Other Miscellaneous	\$ 6,957,668			\$ 6,957,668	\$ 6,964,920	\$ 6,961,137	\$ 6,964,920
	\$ 125,734,142	\$ 800,250		\$ 126,534,392	\$ 168,447,707	\$ 132,440,149	\$ 174,971,983
Grants							
AB 1058 Commissioner/Facilitator			\$ 1,573,777	\$ 1,573,777	\$ 3,020,238	\$ 1,670,630	\$ 3,129,884
Other Judicial Council Grants			\$ 1,292,518	\$ 1,292,518	\$ 1,298,132	\$ 309,825	\$ 881,408
Non-Judicial Council Grants			\$ 2,000	\$ 2,000	\$ 86,065	\$ 20,225	\$ 13,256
			\$ 2,868,294	\$ 2,868,294	\$ 4,404,435	\$ 2,000,682	\$ 4,624,548
Other Financing Sources							
Interest Income	\$ 232,899	\$ 38,340		\$ 271,239	\$ 225,000	\$ 157,855	\$ 160,000
Donations					\$ 1,800		\$ 1,600
Local Fees	\$ 2,236,273	\$ 542,956		\$ 2,779,229	\$ 3,727,300	\$ 2,548,498	\$ 4,627,600
Non-Fee Revenues	\$ 340,641			\$ 340,641	\$ 336,800	\$ 356,765	\$ 594,600
Enhanced Collections		\$ 2,966,322		\$ 2,966,322	\$ 4,869,891	\$ 2,722,566	\$ 3,219,942
Escheatment					\$ 100,000	\$ 0	
Prior Year Revenue	\$ (1,183)			\$ (1,183)		\$ (997)	
County Program - Restricted	\$ 218,676	\$ 4,081,743		\$ 4,300,419	\$ 5,346,963	\$ 4,160,317	\$ 3,344,026
Reimbursement Other	\$ 1,545,149	\$ 3,089,927	\$ 0	\$ 4,635,076	\$ 4,309,400	\$ 3,402,266	\$ 3,711,422
Other Miscellaneous	\$ 49,497	\$ 42,146		\$ 91,643	\$ 98,500	\$ 76,395	\$ 200,000
	\$ 4,621,953	\$ 10,761,435	\$ 0	\$ 15,383,388	\$ 22,212,054	\$ 19,713,664	\$ 22,568,990
Total Revenues	\$ 130,356,096	\$ 11,561,685	\$ 2,868,294	\$ 144,786,074	\$ 192,064,276	\$ 148,154,295	\$ 201,355,524
EXPENDITURES							
Personnel Services							
Salaries - Permanent	\$ 68,248,669	\$ 3,127,501	\$ 989,202	\$ 72,365,373	\$ 100,288,940	\$ 73,055,496	\$ 104,183,232
Temp Help	\$ 871,836	\$ 16,385		\$ 888,222	\$ 1,274,177	\$ 726,037	\$ 1,361,421
Overtime	\$ 125,865	\$ 117,895		\$ 243,760	\$ 752,194	\$ 1,011,860	\$ 1,631,269
Staff Benefits	\$ 37,115,695	\$ 1,847,731	\$ 517,358	\$ 39,280,786	\$ 57,194,187	\$ 39,211,856	\$ 68,199,248
	\$ 106,362,065	\$ 4,909,513	\$ 1,506,661	\$ 112,778,130	\$ 161,509,498	\$ 114,005,249	\$ 165,377,670
Operating Expenses and Equipment							
General Expense	\$ 1,628,493	\$ 43,057	\$ 11,960	\$ 1,683,510	\$ 3,053,467	\$ 3,052,171	\$ 4,631,656
Printing	\$ 128,134	\$ 37,712		\$ 165,846	\$ 283,825	\$ 160,030	\$ 304,423
Telecommunications	\$ 660,583	\$ 4,453		\$ 665,036	\$ 1,166,242	\$ 833,670	\$ 1,638,017
Postage	\$ 353,009	\$ 112,163		\$ 465,173	\$ 800,170	\$ 457,712	\$ 896,369
Insurance	\$ 50,523			\$ 50,523	\$ 62,110	\$ 49,572	\$ 53,764
In-State Travel	\$ 72,567	\$ 11,283	\$ 424	\$ 84,274	\$ 191,821	\$ 79,777	\$ 218,968
Out-of-State Travel	\$ 28,193	\$ 566	\$ 7,691	\$ 36,450	\$ 58,380	\$ 30,876	\$ 72,775
Training	\$ 191,090	\$ 7,762	\$ 4,455	\$ 203,307	\$ 346,604	\$ 171,494	\$ 332,197
Security Services	\$ 47	\$ 6,458		\$ 6,505	\$ 7,049	\$ 13,133	\$ 23,500
Facility Operations	\$ 896,370	\$ 1,807,331		\$ 2,703,701	\$ 2,651,983	\$ 2,902,916	\$ 3,450,391
Contracted Services	\$ 8,612,072	\$ 3,686,994	\$ 127,947	\$ 12,427,013	\$ 18,182,883	\$ 13,238,849	\$ 16,656,283
Consulting and Professional Services	\$ 828,375			\$ 828,375	\$ 1,004,987	\$ 740,848	\$ 1,059,528
Information Technology	\$ 3,029,039	\$ 41,341	\$ 86,756	\$ 3,157,136	\$ 4,989,536	\$ 3,526,125	\$ 7,789,449
Major Equipment	\$ 149,000			\$ 149,000	\$ 709,000	\$ 435,086	\$ 607,823
Other Items of Expense	\$ 8,559	\$ 380		\$ 8,939	\$ 40,650	\$ 11,361	\$ 46,400
	\$ 16,836,053	\$ 5,759,500	\$ 239,233	\$ 22,834,786	\$ 33,482,818	\$ 25,704,170	\$ 39,613,008
Special Items of Expense							
Jury Costs	\$ 670,766			\$ 670,766	\$ 966,000	\$ 799,165	\$ 1,015,000
Judgements, Settlements and Claims	\$ 38			\$ 38		\$ 78	
Internal Cost Recovery	\$ (243,657)		\$ 243,657	\$ 0	\$ 0	\$ 0	\$ (578)
Prior Year Expense Adjustment	\$ (545)	\$ 311		\$ (234)		\$ (12,753)	
	\$ 426,602	\$ 311	\$ 243,657	\$ 670,889	\$ 966,000	\$ 890,490	\$ 1,014,422
Total Expenditures	\$ 123,424,720	\$ 10,669,324	\$ 1,989,450	\$ 136,083,494	\$ 193,997,014	\$ 140,399,909	\$ 206,005,303
Excess (Deficit) of Revenues Over Expenditures	\$ 6,931,374	\$ 892,360	\$ 878,844	\$ 8,702,579	\$ (1,892,738)	\$ 7,754,386	\$ (4,649,779)
Operating Transfers In (Out)					\$ 0	\$ 0	\$ (4,852)
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)	\$ 10,443,341	\$ 6,586,318	\$ 878,844	\$ 17,908,504	\$ 7,313,187	\$ 19,673,861	\$ 7,265,048

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

	For the month ended March								
	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	\$ 42,594,492	\$ 1,580,418	\$ 38	\$ 203,711		\$ 44,378,659	\$ 64,457,310	\$ 45,449,593	\$ 66,957,323
Traffic & Other Infractions	\$ 2,696,415	\$ 456,262				\$ 3,152,677	\$ 4,948,627	\$ 3,283,703	\$ 5,381,625
Other Criminal Cases	\$ 6,007,822	\$ 2,506,595				\$ 8,514,416	\$ 12,517,881	\$ 8,898,317	\$ 15,474,579
Civil	\$ 4,665,940	\$ 211,920				\$ 4,877,860	\$ 7,864,667	\$ 5,953,356	\$ 11,494,972
Family & Children Services	\$ 6,371,694	\$ 365,567		\$ 39,946	\$ 87	\$ 6,777,295	\$ 9,894,978	\$ 7,280,631	\$ 11,511,509
Probate, Guardianship & Mental Health Services	\$ 2,554,434	\$ 190,185				\$ 2,744,619	\$ 4,047,688	\$ 2,696,871	\$ 4,328,262
Juvenile Dependency Services	\$ 1,427,806	\$ 5,160,696				\$ 6,588,502	\$ 9,533,749	\$ 6,565,269	\$ 8,629,086
Juvenile Delinquency Services	\$ 862,884	\$ 833,433				\$ 1,696,318	\$ 2,443,340	\$ 1,477,157	\$ 2,454,727
Other Court Operations	\$ 15,206,329	\$ 774,830			\$ 750	\$ 15,981,909	\$ 23,380,249	\$ 16,824,813	\$ 23,372,788
Court Interpreters	\$ 6,647,151	\$ 1,360,736				\$ 8,007,887	\$ 12,334,029	\$ 7,332,829	\$ 10,389,850
Jury Services	\$ 1,113,483	\$ 225,373	\$ 670,766			\$ 2,009,622	\$ 2,815,031	\$ 2,119,316	\$ 3,252,938
Security	\$ 1,545,100	\$ 183,342				\$ 1,728,443	\$ 2,766,280	\$ 1,810,940	\$ 2,316,493
Trial Court Operations Program	\$ 91,693,551	\$ 13,849,358	\$ 670,803	\$ 243,657	\$ 837	\$ 106,438,206	\$ 157,193,820	\$ 109,177,797	\$ 164,974,011
Enhanced Collections	\$ 2,474,628	\$ 456,875				\$ 2,931,503	\$ 4,932,386	\$ 2,774,259	\$ 5,276,140
Other Non-Court Operations	\$ 1,340,200	\$ 29,461			\$ 311	\$ 1,369,972	\$ 2,128,857	\$ 1,290,807	\$ 3,72,862
Non-Court Operations Program	\$ 3,814,828	\$ 486,336			\$ 311	\$ 4,301,475	\$ 7,061,243	\$ 4,065,066	\$ 5,649,002
Executive Office	\$ 341,164	\$ 8,307				\$ 349,470	\$ 531,166	\$ 349,387	\$ 510,139
Fiscal Services	\$ 4,292,222	\$ 915,671		\$ (243,657)	\$ (224)	\$ 4,954,912	\$ 7,948,180	\$ 4,564,522	\$ 6,977,429
Human Resources	\$ 3,991,447	\$ 264,558			\$ (1,088)	\$ 4,254,917	\$ (211,316)	\$ 3,785,074	\$ 1,943,702
Business & Facilities Services	\$ 4,677,845	\$ 4,123,662			\$ (69)	\$ 8,801,488	\$ 11,146,093	\$ 9,854,977	\$ 13,234,777
Information Technology	\$ 3,967,083	\$ 2,986,895				\$ 6,953,977	\$ 10,407,828	\$ 8,603,488	\$ 12,746,247
Court Administration Program	\$ 17,269,761	\$ 8,299,092		\$ (243,657)	\$ (1,382)	\$ 25,323,814	\$ 29,791,951	\$ 27,157,040	\$ 35,382,290
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
Total	\$ 112,778,139	\$ 22,634,786	\$ 670,803	\$ 0	\$ (234)	\$ 136,083,495	\$ 193,957,044	\$ 140,399,909	\$ 206,005,363