

**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.

*Darrendary*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*2/8/19*

\_\_\_\_\_  
Date

Orange County Superior Court

\_\_\_\_\_  
Court

FY 2018/2019 – 2nd Quarter

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

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

Orange County Superior Court

Court

FY 2018/2019 – 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)	1,467.2	1,382.4	1,387.6		

<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 2018/19						2017/18
	Governmental Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue		General			
	Non-Grant	Grant				
<b>ASSETS</b>						
Operations	\$ (4,395,979)	\$ 4,529,269	\$ 362,313	\$ 509,288	\$ 1,004,892	\$ 635,479
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Distribution				\$ (130,493)	\$ (130,493)	\$ 361,637
Trust				\$ (8,636)	\$ (8,636)	\$ (3,274)
Cash on Hand	\$ 26,650				\$ 26,650	\$ 25,550
Cash with County	\$ 278,212	\$ 0	\$ 0	\$ 41,983,450	\$ 42,261,662	\$ 42,172,433
Cash Equivalents	\$ 32,386,195			\$ 9,901,367	\$ 42,287,562	\$ 41,143,570
<b>Total Cash and Cash Equivalents</b>	<b>\$ 28,300,077</b>	<b>\$ 4,529,269</b>	<b>\$ 362,313</b>	<b>\$ 52,254,977</b>	<b>\$ 85,446,637</b>	<b>\$ 84,340,394</b>
Accounts Receivable - General	\$ 0			\$ 0	\$ 0	\$ 9,597
Due From Other Governments	\$ 66,294	\$ 573,226	\$ 0	\$ 136,519	\$ 776,039	\$ 1,265,184
Due From State	\$ 600	\$ 390,346	\$ 1,284,544		\$ 1,675,490	\$ 1,405,996
Trust Due To/From				\$ 3,816	\$ 3,816	\$ 10,288
Distribution Due To/From				\$ 2,602	\$ 2,602	\$ 1,511
<b>Total Receivables</b>	<b>\$ 66,894</b>	<b>\$ 963,572</b>	<b>\$ 1,284,544</b>	<b>\$ 142,937</b>	<b>\$ 2,457,947</b>	<b>\$ 2,692,576</b>
Prepaid Expenses - General	\$ 390,336	\$ 0	\$ 8,000		\$ 398,336	\$ 1,305,152
<b>Total Prepaid Expenses</b>	<b>\$ 390,336</b>	<b>\$ 0</b>	<b>\$ 8,000</b>		<b>\$ 398,336</b>	<b>\$ 1,305,152</b>
<b>Total Assets</b>	<b>\$ 28,757,307</b>	<b>\$ 5,492,841</b>	<b>\$ 1,654,858</b>	<b>\$ 52,397,915</b>	<b>\$ 88,302,921</b>	<b>\$ 88,338,122</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Accrued Liabilities	\$ 0	\$ 0	\$ 0	\$ 9,113	\$ 9,113	\$ 9,113
Accounts Payable - General	\$ 1,032,521	\$ 26,591	\$ 69,028	\$ 1,570	\$ 1,129,710	\$ 948,258
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 6,418	\$ 6,418	\$ 11,799
TC145 Liability				\$ 4,017,310	\$ 4,017,310	\$ 3,932,329
Due to Other Governments	\$ 0	\$ 0		\$ 1,858,722	\$ 1,858,722	\$ 0
AB145 Due to Other Government Agency				\$ 517,813	\$ 517,813	\$ 566,647
Sales and Use Tax	\$ 5,195	\$ 2			\$ 5,197	\$ 1,694
Interest				\$ 17,047	\$ 17,047	\$ 3,062
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 1,037,716</b>	<b>\$ 26,593</b>	<b>\$ 69,028</b>	<b>\$ 6,427,994</b>	<b>\$ 7,561,331</b>	<b>\$ 5,472,901</b>
Civil				\$ 742,514	\$ 742,514	\$ 845,250
Criminal				\$ 3,074,762	\$ 3,074,762	\$ 3,210,730
Trust Held Outside of the JCC				\$ 42,110,856	\$ 42,110,856	\$ 41,784,055
Trust Interest Payable				\$ 15,932	\$ 15,932	\$ 7,016
<b>Total Trust Deposits</b>				<b>\$ 45,944,065</b>	<b>\$ 45,944,065</b>	<b>\$ 45,847,051</b>
Benefits Payable	\$ 0				\$ 0	\$ (24)
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>	<b>\$ 0</b>			<b>\$ 0</b>	<b>\$ (24)</b>
Revenue Collected in Advance	\$ 207	\$ 0	\$ 0		\$ 207	\$ 4,768
Liabilities For Deposits	\$ 290,941	\$ 8,934			\$ 299,876	\$ 259,104
Fees - Partial Payment & Overpayment				\$ 1,450	\$ 1,450	\$ 263
Uncleared Collections	\$ 0	\$ 0		\$ 24,406	\$ 24,406	\$ 24,406
<b>Total Other Liabilities</b>	<b>\$ 291,148</b>	<b>\$ 8,934</b>	<b>\$ 0</b>	<b>\$ 25,856</b>	<b>\$ 325,939</b>	<b>\$ 288,540</b>
<b>Total Liabilities</b>	<b>\$ 1,328,865</b>	<b>\$ 35,528</b>	<b>\$ 69,028</b>	<b>\$ 52,397,915</b>	<b>\$ 53,831,334</b>	<b>\$ 51,608,468</b>
<b>Total Fund Balance</b>	<b>\$ 27,428,442</b>	<b>\$ 5,457,314</b>	<b>\$ 1,585,830</b>		<b>\$ 34,471,586</b>	<b>\$ 36,729,654</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 28,757,307</b>	<b>\$ 5,492,841</b>	<b>\$ 1,654,858</b>	<b>\$ 52,397,915</b>	<b>\$ 88,302,921</b>	<b>\$ 88,338,122</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 2018/19				2017/18		
	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	\$ 88,296,782	\$ 473,982		\$ 88,770,764	\$ 144,932,004	\$ 90,289,772	\$ 138,675,017
Improvement and Modernization Fund	\$ 69,580			\$ 69,580	\$ 1,534,065	\$ 0	\$ 413,259
Judges' Compensation (0150019)	\$ 513,000			\$ 513,000	\$ 648,500	\$ 513,000	\$ 969,000
Court Interpreter (0150037)	\$ 3,652,908			\$ 3,652,908	\$ 11,350,000	\$ 4,803,882	\$ 11,800,000
Civil Coordination Reimbursement (0150091)	\$ 4,569			\$ 4,569	\$ 50,000	\$ 5,075	\$ 60,000
MOU Reimbursements (0150010 and General)	\$ 3,283,554			\$ 3,283,554	\$ 8,115,598	\$ 3,325,165	\$ 6,565,591
Other Miscellaneous	\$ 6,929,920			\$ 6,929,920	\$ 6,964,920	\$ 6,929,921	\$ 6,964,920
	<b>\$ 102,750,313</b>	<b>\$ 473,982</b>		<b>\$ 103,224,295</b>	<b>\$ 173,595,087</b>	<b>\$ 105,866,815</b>	<b>\$ 165,447,787</b>
<b>Grants</b>							
AB 1058 Commissioner/Facilitator			\$ 914,648	\$ 914,648	\$ 2,924,166	\$ 893,026	\$ 3,020,238
Other Judicial Council Grants			\$ 2,240,546	\$ 2,240,546	\$ 1,708,405	\$ 1,254,941	\$ 1,313,132
Non-Judicial Council Grants			\$ (2,199)	\$ (2,199)	\$ 80,200	\$ (11,256)	\$ 86,065
			<b>\$ 3,152,995</b>	<b>\$ 3,152,995</b>	<b>\$ 4,712,771</b>	<b>\$ 2,136,711</b>	<b>\$ 4,419,435</b>
<b>Other Financing Sources</b>							
Interest Income	\$ 186,679	\$ 36,422		\$ 223,101	\$ 750,000	\$ 108,884	\$ 225,000
Donations	\$ 20			\$ 20	\$ 1,500		\$ 1,500
Local Fees	\$ 1,413,661	\$ 352,862		\$ 1,766,524	\$ 3,962,600	\$ 1,769,845	\$ 3,727,300
Non-Fee Revenues	\$ 219,822			\$ 219,822	\$ 539,500	\$ 216,991	\$ 535,500
Enhanced Collections		\$ 1,983,526		\$ 1,983,526	\$ 5,481,007	\$ 1,704,996	\$ 4,869,891
Escheatment					\$ 200,000		\$ 100,000
Prior Year Revenue	\$ (25)	\$ (131,104)		\$ (131,130)			
County Program - Restricted	\$ 121,381	\$ 2,499,859		\$ 2,621,240	\$ 8,207,278	\$ 2,542,393	\$ 8,346,963
Reimbursement Other	\$ 691,368	\$ 594,953		\$ 1,286,320	\$ 4,233,571	\$ 2,713,424	\$ 4,309,400
Other Miscellaneous	\$ 30,634			\$ 30,634	\$ 201,500	\$ 70,704	\$ 96,500
	<b>\$ 2,663,539</b>	<b>\$ 5,336,518</b>		<b>\$ 8,000,057</b>	<b>\$ 23,576,956</b>	<b>\$ 9,127,236</b>	<b>\$ 22,212,054</b>
<b>Total Revenues</b>	<b>\$ 105,413,852</b>	<b>\$ 5,810,500</b>	<b>\$ 3,152,995</b>	<b>\$ 114,377,347</b>	<b>\$ 201,884,814</b>	<b>\$ 117,130,761</b>	<b>\$ 192,079,276</b>
<b>EXPENDITURES</b>							
<b>Personal Services</b>							
Salaries - Permanent	\$ 46,445,997	\$ 2,203,930	\$ 551,665	\$ 49,201,593	\$ 106,815,124	\$ 48,467,958	\$ 100,313,273
Temp Help	\$ 685,548			\$ 685,548	\$ 1,637,926	\$ 592,123	\$ 1,329,958
Overtime	\$ 278,851	\$ 114,085		\$ 392,936	\$ 905,890	\$ 157,019	\$ 752,194
Staff Benefits	\$ 23,672,568	\$ 1,118,742	\$ 273,589	\$ 25,064,899	\$ 55,861,954	\$ 25,769,247	\$ 57,194,187
	<b>\$ 71,082,963</b>	<b>\$ 3,436,758</b>	<b>\$ 825,255</b>	<b>\$ 75,344,976</b>	<b>\$ 165,220,894</b>	<b>\$ 74,986,347</b>	<b>\$ 159,589,612</b>
<b>Operating Expenses and Equipment</b>							
General Expense	\$ 1,825,384	\$ 19,197	\$ 2,428	\$ 1,847,009	\$ 3,986,773	\$ 984,185	\$ 3,064,442
Printing	\$ 90,372	\$ 18,279		\$ 108,650	\$ 286,122	\$ 108,359	\$ 281,836
Telecommunications	\$ 381,585	\$ 4,753		\$ 386,339	\$ 1,226,706	\$ 498,763	\$ 1,155,242
Postage	\$ 208,743	\$ 129,193		\$ 337,936	\$ 786,870	\$ 328,711	\$ 800,170
Insurance	\$ 53,109			\$ 53,109	\$ 52,500	\$ 50,523	\$ 52,110
In-State Travel	\$ 56,434	\$ 12,044	\$ 3,133	\$ 71,612	\$ 231,616	\$ 50,701	\$ 166,469
Out-of-State Travel	\$ 20,235		\$ 699	\$ 20,934	\$ 65,308	\$ 33,746	\$ 66,375
Training	\$ 95,276	\$ 4,905	\$ 2,618	\$ 102,799	\$ 380,759	\$ 102,821	\$ 368,126
Security Services	\$ 5,237	\$ 1,622		\$ 6,858	\$ 7,049	\$ 1,709	\$ 7,049
Facility Operations	\$ 565,430	\$ 665,287		\$ 1,230,718	\$ 3,124,460	\$ 1,429,839	\$ 2,655,598
Contracted Services	\$ 5,214,220	\$ 2,026,078	\$ 259,927	\$ 7,500,226	\$ 18,181,710	\$ 7,880,048	\$ 18,219,883
Consulting and Professional Services	\$ 304,413			\$ 304,413	\$ 703,405	\$ 592,355	\$ 1,004,937
Information Technology	\$ 2,291,941	\$ 26,789	\$ 318,606	\$ 2,637,336	\$ 6,086,664	\$ 1,996,141	\$ 4,915,125
Major Equipment	\$ 108,721	\$ 733	\$ 9,912	\$ 119,366	\$ 2,554,877	\$ 137,386	\$ 709,000
Other Items of Expense	\$ 6,833			\$ 6,833	\$ 40,650	\$ 5,521	\$ 40,650
	<b>\$ 11,227,931</b>	<b>\$ 2,908,882</b>	<b>\$ 597,324</b>	<b>\$ 14,734,137</b>	<b>\$ 37,715,469</b>	<b>\$ 14,200,808</b>	<b>\$ 33,507,012</b>
<b>Special Items of Expense</b>							
Grand Jury							
Jury Costs	\$ 402,600			\$ 402,600	\$ 980,000	\$ 420,911	\$ 965,000
Judgements, Settlements and Claims						\$ 38	
<b>Internal Cost Recovery</b>	\$ (155,726)		\$ 155,726	\$ 0	\$ 0	\$ 0	\$ 0
<b>Prior Year Expense Adjustment</b>	\$ (29)	\$ (5)	\$ 0	\$ (34)		\$ (1,071)	
	<b>\$ 246,846</b>	<b>\$ (5)</b>	<b>\$ 155,726</b>	<b>\$ 402,566</b>	<b>\$ 980,000</b>	<b>\$ 419,877</b>	<b>\$ 965,000</b>
<b>Total Expenditures</b>	<b>\$ 82,557,740</b>	<b>\$ 6,345,635</b>	<b>\$ 1,578,304</b>	<b>\$ 90,481,679</b>	<b>\$ 203,916,363</b>	<b>\$ 89,607,032</b>	<b>\$ 194,061,624</b>
<b>Excess (Deficit) of Revenues Over Fund Balance (Deficit)</b>	<b>\$ 22,856,112</b>	<b>\$ (535,134)</b>	<b>\$ 1,574,691</b>	<b>\$ 23,895,669</b>	<b>\$ (2,031,549)</b>	<b>\$ 27,523,729</b>	<b>\$ (1,982,348)</b>
Beginning Balance (Deficit)	\$ 4,572,330	\$ 5,992,448	\$ 11,139	\$ 10,575,918	\$ 10,575,918	\$ 9,205,925	\$ 9,205,925
Ending Balance (Deficit)	<b>\$ 27,428,442</b>	<b>\$ 5,457,314</b>	<b>\$ 1,585,830</b>	<b>\$ 34,471,586</b>	<b>\$ 8,544,369</b>	<b>\$ 36,729,654</b>	<b>\$ 7,223,577</b>

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

	For the month ended December								
	Fiscal Year 2018/19						2017/18		
	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	\$ 28,705,848	\$ 920,101		\$ 116,439	\$ 0	\$ 29,742,388	\$ 67,143,195	\$ 29,251,834	\$ 64,528,159
Traffic & Other Infractions	\$ 2,132,229	\$ 369,910			\$ 0	\$ 2,502,139	\$ 5,017,187	\$ 2,081,688	\$ 4,950,759
Other Criminal Cases	\$ 3,847,873	\$ 1,546,596				\$ 5,394,469	\$ 13,727,393	\$ 5,564,464	\$ 12,518,486
Civil	\$ 2,864,104	\$ 154,629			\$ 0	\$ 3,018,733	\$ 8,148,340	\$ 3,272,136	\$ 7,860,261
Family & Children Services	\$ 4,353,059	\$ 255,268		\$ 39,287	\$ 0	\$ 4,647,614	\$ 10,833,892	\$ 4,615,702	\$ 9,910,394
Probate, Guardianship & Mental Health Services	\$ 1,851,637	\$ 163,543				\$ 2,015,180	\$ 4,830,387	\$ 1,814,962	\$ 4,055,503
Juvenile Dependency Services	\$ 923,907	\$ 3,085,172				\$ 4,009,079	\$ 8,359,624	\$ 4,349,090	\$ 9,533,012
Juvenile Delinquency Services	\$ 576,626	\$ 576,812			\$ (25)	\$ 1,153,413	\$ 2,423,424	\$ 1,097,264	\$ 2,443,565
Other Court Operations	\$ 9,306,554	\$ 92,491			\$ 0	\$ 9,399,045	\$ 23,073,205	\$ 10,503,608	\$ 23,415,900
Court Interpreters	\$ 4,608,246	\$ 783,489				\$ 5,391,736	\$ 12,167,772	\$ 5,308,537	\$ 12,336,959
Jury Services	\$ 847,209	\$ 101,909	\$ 402,600		\$ 0	\$ 1,351,718	\$ 3,506,259	\$ 1,262,989	\$ 2,915,508
Security	\$ 1,102,042	\$ 46,462			\$ 0	\$ 1,148,504	\$ 3,112,280	\$ 1,156,508	\$ 2,766,280
<b>Trial Court Operations Program</b>	<b>\$ 61,119,334</b>	<b>\$ 8,096,384</b>	<b>\$ 402,600</b>	<b>\$ 155,726</b>	<b>\$ (25)</b>	<b>\$ 69,774,018</b>	<b>\$ 162,342,958</b>	<b>\$ 70,278,780</b>	<b>\$ 157,234,786</b>
Enhanced Collections	\$ 1,744,349	\$ 269,170			\$ 0	\$ 2,013,519	\$ 5,481,537	\$ 1,940,975	\$ 4,932,386
Other Non-Court Operations	\$ 913,411	\$ 15,199			\$ 0	\$ 928,609	\$ 2,058,887	\$ 896,901	\$ 2,128,857
<b>Non-Court Operations Program</b>	<b>\$ 2,657,759</b>	<b>\$ 284,369</b>			<b>\$ 0</b>	<b>\$ 2,942,128</b>	<b>\$ 7,540,424</b>	<b>\$ 2,837,876</b>	<b>\$ 7,061,243</b>
Executive Office	\$ 224,818	\$ 49,513				\$ 274,331	\$ 533,200	\$ 231,233	\$ 499,429
Fiscal Services	\$ 2,929,941	\$ 673,652		\$ (155,726)	\$ 0	\$ 3,447,867	\$ 9,992,809	\$ 3,415,899	\$ 7,921,911
Human Resources	\$ 2,697,853	\$ 130,065			\$ (9)	\$ 2,827,909	\$ 1,098,324	\$ 2,746,410	\$ (210,947)
Business & Facilities Services	\$ 3,129,834	\$ 2,233,748			\$ 0	\$ 5,363,582	\$ 12,151,602	\$ 5,499,481	\$ 11,146,141
Information Technology	\$ 2,585,437	\$ 3,266,406			\$ 0	\$ 5,851,843	\$ 10,243,271	\$ 4,597,354	\$ 10,409,061
<b>Court Administration Program</b>	<b>\$ 11,567,883</b>	<b>\$ 6,353,385</b>		<b>\$ (155,726)</b>	<b>\$ (9)</b>	<b>\$ 17,765,533</b>	<b>\$ 34,019,206</b>	<b>\$ 16,490,376</b>	<b>\$ 29,765,595</b>
<b>Total</b>	<b>\$ 75,344,976</b>	<b>\$ 14,734,137</b>	<b>\$ 402,600</b>	<b>\$ 0</b>	<b>\$ (34)</b>	<b>\$ 90,481,679</b>	<b>\$ 203,902,588</b>	<b>\$ 89,607,032</b>	<b>\$ 194,061,624</b>