

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.

Chyler W. Shults

08/07/2020

Signature of Presiding Judge or Court Executive

Date

Accounting and Fiscal Services Director

Orange

Court

2019-20 - 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Orange

Court

2019-20 - 4th Quarter

Fiscal Year and Quarter

FOOTNOTES

1	Cash - Operations in General Fund: Negative \$4.8 million is offset by Cash Equivalents of \$13.8 million.
2	Cash - Trust: The negative balance of \$5,963 results from the timing difference between Court posting and bank clearing of Disbursements.
3	Due From Other Funds (General Fund): Reflects negative cash entries booked on June 30th for funds 120005, 120007, 120009, 120017, 120020, 190100, 190200, and 190300.
4	Revenue Collected in Advance: Includes a \$7,329,000 cash advance from Judicial Council that was fully repaid in July 2020.
5	Ending Fund Balance: Due to the impact of COVID-19 on Court Operations in 2019-20, revenues and expenditures fluctuated which resulted in the Court having a higher than projected ending balance of \$8.7 million versus \$5.7 million that was projected in our final current budget.

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

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 June									
Fiscal Year 2019/20									2018/19
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
		General	Non-Grant						
ASSETS									
Operations	\$ (4,822,441)	\$ 4,447,020	\$ 19,010			\$ 0	\$ 207,388	\$ (149,023)	\$ (214,598)
Payroll									
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other		\$ 0						\$ 0	\$ 0
Distribution							\$ 179,832	\$ 179,832	\$ 373,726
Civil Filing Fees							\$ 0	\$ 0	\$ 3,976,297
Trust							\$ (5,963)	\$ (5,963)	\$ (6,873)
Credit Card								\$ 28,750	\$ 28,150
Cash on Hand	\$ 28,750							\$ 28,750	\$ 28,150
Cash with County	\$ 335,117	\$ 0	\$ 0				\$ 33,083,775	\$ 33,418,892	\$ 51,340,976
Cash Outside of the JCC									
Cash Equivalents	\$ 13,794,220						\$ 5,707,596	\$ 19,501,816	\$ 20,426,015
Total Cash and Cash Equivalents	\$ 9,340,646	\$ 4,447,020	\$ 19,010			\$ 0	\$ 39,172,628	\$ 52,979,304	\$ 75,928,694
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 72,807	\$ 22,449	\$ 0				\$ 0	\$ 95,256	\$ 158,271
Accounts Receivable - General	\$ 177,963						\$ 0	\$ 177,963	\$ 145,300
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 3,479,983							\$ 3,479,983	\$ 1,358,241
Due From Other Governments	\$ 481,517	\$ 873,979	\$ 75,277				\$ 2,536,331	\$ 3,967,104	\$ 5,141,723
Due From Other Courts	\$ 326						\$ 0	\$ 326	\$ 74
Due From State	\$ 4,935,957	\$ 690,680	\$ 1,321,005					\$ 6,947,642	\$ 5,781,436
Trust Due To/From							\$ 2,394,526	\$ 2,394,526	\$ 3,628,401
Distribution Due To/From							\$ 1,030	\$ 1,030	\$ 1,574
Civil Filing Fee Due To/From							\$ 3,347,801	\$ 3,347,801	\$ 3,805,873
General Due To/From	\$ 284,386	\$ 874,731						\$ 1,159,117	\$ 1,217,767
Total Receivables	\$ 9,432,940	\$ 2,461,839	\$ 1,396,282				\$ 8,279,688	\$ 21,570,749	\$ 21,238,659
Prepaid Expenses - General	\$ 1,172,253	\$ 433	\$ 24,581					\$ 1,197,267	\$ 992,229
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 1,172,253	\$ 433	\$ 24,581					\$ 1,197,267	\$ 992,229
Other Assets									
Total Other Assets									
Total Assets	\$ 19,945,839	\$ 6,909,292	\$ 1,439,873			\$ 0	\$ 47,452,316	\$ 75,747,321	\$ 98,159,582
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 1,153,428	\$ 512,472	\$ 113,061				\$ 536,762	\$ 2,315,723	\$ 2,945,660
Accounts Payable - General	\$ 701,509	\$ 100,788	\$ 92,464			\$ 0	\$ 0	\$ 894,761	\$ 1,424,851
Due to Other Funds	\$ 1,354,971	\$ 1,322,289	\$ 803,754				\$ 6,901,444	\$ 10,382,458	\$ 10,011,856
Due to Other Courts									
Due to State	\$ 8,811		\$ 290				\$ 3,080,354	\$ 3,089,455	\$ 2,822,606
TC145 Liability							\$ 4,464,662	\$ 4,464,662	\$ 8,438,032
Due to Other Governments	\$ 107,506	\$ 10,950	\$ 0				\$ 1,308,694	\$ 1,427,150	\$ 8,589,322
AB145 Due to Other Government Agency							\$ 580,924	\$ 580,924	\$ 599,506
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,567	\$ 0						\$ 2,567	\$ 14,654
Interest							\$ 45	\$ 45	\$ 3,770
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3,328,791	\$ 1,946,498	\$ 1,009,570			\$ 0	\$ 16,872,885	\$ 23,157,744	\$ 34,850,256
Civil							\$ 255,208	\$ 255,208	\$ 251,126
Criminal							\$ 1,230	\$ 1,230	\$ 1,674
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 30,272,939	\$ 30,272,939	\$ 44,033,101
Trust Interest Payable							\$ 24,984	\$ 24,984	\$ 28,545
Miscellaneous Trust									
Total Trust Deposits							\$ 30,554,361	\$ 30,554,361	\$ 44,314,445
Accrued Payroll	\$ 4,854,145	\$ 255,992	\$ 5,290					\$ 5,115,427	\$ 3,731,099
Benefits Payable	\$ (31)							\$ (31)	\$ 1,551
Deferred Compensation Payable									
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 4,854,114	\$ 255,992	\$ 5,290					\$ 5,115,396	\$ 3,732,650
Revenue Collected in Advance	\$ 7,335,630	\$ 47,648	\$ 425,013					\$ 7,808,291	\$ 1,282,028
Liabilities For Deposits	\$ 358,093	\$ 14,820					\$ 435	\$ 373,347	\$ 320,578
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 25	\$ 25	\$ 25
Uncleared Collections	\$ 0						\$ 24,610	\$ 24,610	\$ 57,280
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 7,693,723	\$ 62,467	\$ 425,013				\$ 25,070	\$ 8,206,273	\$ 1,659,911
Total Liabilities	\$ 15,876,628	\$ 2,264,957	\$ 1,439,873			\$ 0	\$ 47,452,316	\$ 67,033,774	\$ 84,557,262
Total Fund Balance	\$ 4,069,211	\$ 4,644,335	\$ 0			\$ 0		\$ 8,713,546	\$ 13,602,320
Total Liabilities and Fund Balance	\$ 19,945,839	\$ 6,909,292	\$ 1,439,873			\$ 0	\$ 47,452,316	\$ 75,747,321	\$ 98,159,582

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 June											
Fiscal Year 2019/20								2018/19			
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 146,213,699	\$ 1,342,596					\$ 147,556,295	\$ 148,433,000	\$ 145,273,754	\$ 144,636,588	
Improvement and Modernization Fund	\$ 965,000	\$ 0					\$ 965,000	\$ 2,117,715	\$ 713,515	\$ 1,534,065	
Judges' Compensation (0150019)	\$ 737,122						\$ 737,122	\$ 792,901	\$ 837,130	\$ 648,500	
Court Interpreter (0150037)	\$ 10,033,783						\$ 10,033,783	\$ 11,200,000	\$ 10,572,674	\$ 11,350,000	
Civil Coordination Reimbursement (0150091)	\$ 16,802						\$ 16,802	\$ 20,000	\$ 12,252	\$ 50,000	
MOU Reimbursements (0150010 and General)	\$ 9,135,465	\$ 0					\$ 9,135,465	\$ 9,137,652	\$ 7,978,302	\$ 8,115,598	
Other Miscellaneous	\$ 6,929,920						\$ 6,929,920	\$ 6,959,920	\$ 6,957,614	\$ 6,964,920	
	\$ 174,031,791	\$ 1,342,596					\$ 175,374,387	\$ 178,661,188	\$ 172,345,241	\$ 173,299,671	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,548,539				\$ 2,548,539	\$ 3,027,999	\$ 2,576,572	\$ 2,924,166	
Other Judicial Council Grants	\$ 0		\$ 1,152,701				\$ 1,152,701	\$ 1,447,420	\$ 1,220,228	\$ 1,708,405	
Non-Judicial Council Grants			\$ 145,232				\$ 145,232	\$ 80,200	\$ 38,135	\$ 80,200	
	\$ 0		\$ 3,846,472				\$ 3,846,472	\$ 4,555,619	\$ 3,834,935	\$ 4,712,771	
Other Financing Sources											
Interest Income	\$ 631,976	\$ 135,585					\$ 767,562	\$ 800,000	\$ 919,316	\$ 750,000	
Investment Income											
Donations	\$ 0	\$ 2,000					\$ 2,000		\$ 0	\$ 1,500	
Local Fees	\$ 3,214,232	\$ 685,998					\$ 3,900,230	\$ 4,008,500	\$ 4,168,514	\$ 3,962,600	
Non-Fee Revenues	\$ 1,147,320						\$ 1,147,320	\$ 1,386,500	\$ 522,420	\$ 539,500	
Enhanced Collections		\$ 5,149,691					\$ 5,149,691	\$ 5,762,971	\$ 5,050,622	\$ 5,481,807	
Escheatment								\$ 200,000		\$ 200,000	
Prior Year Revenue	\$ 410,802						\$ 410,802		\$ (25)		
County Program - Restricted	\$ 355,505	\$ 6,868,728					\$ 7,224,233	\$ 8,249,573	\$ 7,553,444	\$ 8,207,278	
Reimbursement Other	\$ 1,331,910	\$ 2,917,465	\$ 1,621				\$ 4,250,996	\$ 3,459,571	\$ 5,219,989	\$ 4,233,571	
Sale of Fixed Assets											
Other Miscellaneous	\$ 68,587	\$ 0					\$ 68,587	\$ 120,500	\$ 65,767	\$ 201,500	
	\$ 7,160,332	\$ 15,759,467	\$ 1,621				\$ 22,921,420	\$ 23,987,615	\$ 23,500,046	\$ 23,577,756	
Total Revenues	\$ 181,192,123	\$ 17,102,063	\$ 3,848,093				\$ 202,142,279	\$ 207,204,422	\$ 199,680,222	\$ 201,590,198	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 101,389,772	\$ 7,038,941	\$ 1,395,845				\$ 109,824,559	\$ 108,812,799	\$ 104,083,316	\$ 106,756,137	
Temp Help	\$ 693,651	\$ 42,556	\$ 23,897				\$ 760,104	\$ 1,306,631	\$ 1,240,607	\$ 1,610,072	
Overtime	\$ 1,508,372	\$ 282,804					\$ 1,791,176	\$ 1,067,561	\$ 906,606	\$ 1,161,386	
Staff Benefits	\$ 54,633,263	\$ 3,335,755	\$ 756,646				\$ 58,725,664	\$ 61,307,121	\$ 54,429,932	\$ 55,781,327	
	\$ 158,225,059	\$ 10,700,056	\$ 2,176,388				\$ 171,101,503	\$ 172,494,112	\$ 160,660,462	\$ 165,308,922	
Operating Expenses and Equipment											
General Expense	\$ 4,278,731	\$ 57,517	\$ 84,217				\$ 4,420,465	\$ 5,252,228	\$ 4,966,997	\$ 4,119,967	
Printing	\$ 186,484	\$ 58,670					\$ 245,153	\$ 315,440	\$ 237,135	\$ 287,122	
Telecommunications	\$ 957,353	\$ 6,292					\$ 963,645	\$ 989,826	\$ 874,225	\$ 1,204,706	
Postage	\$ 656,991	\$ 188,220					\$ 845,211	\$ 1,002,856	\$ 751,819	\$ 786,870	
Insurance	\$ 71,807						\$ 71,807	\$ 60,045	\$ 57,918	\$ 52,500	
In-State Travel	\$ 118,330	\$ 17,641	\$ 16,546				\$ 152,517	\$ 240,639	\$ 184,795	\$ 194,571	
Out-of-State Travel	\$ 51,763	\$ 9,397	\$ 16,400				\$ 77,560	\$ 58,795	\$ 50,040	\$ 67,883	
Training	\$ 203,072	\$ 43,176	\$ 18,181				\$ 264,430	\$ 390,714	\$ 327,190	\$ 415,830	
Security Services	\$ 68,285	\$ 3,660					\$ 71,946	\$ 130,055	\$ 15,146	\$ 7,049	
Facility Operations	\$ 2,171,085	\$ 1,695,851					\$ 3,866,935	\$ 3,458,698	\$ 3,237,840	\$ 3,126,960	
Utilities											
Contracted Services	\$ 10,530,524	\$ 4,795,491	\$ 450,772				\$ 15,776,787	\$ 18,573,154	\$ 17,758,065	\$ 18,420,257	
Consulting and Professional Services	\$ 1,021,533						\$ 1,021,533	\$ 1,045,950	\$ 692,342	\$ 703,405	
Information Technology	\$ 4,268,890	\$ 547,731	\$ 721,805				\$ 5,538,425	\$ 8,245,400	\$ 4,432,907	\$ 6,455,824	
Major Equipment	\$ 1,518,453	\$ 439,046					\$ 1,957,499	\$ 1,883,180	\$ 1,516,367	\$ 3,239,484	
Other Items of Expense	\$ 9,910	\$ 940					\$ 10,850	\$ 24,700	\$ 16,248	\$ 40,650	
	\$ 26,113,209	\$ 7,863,633	\$ 1,307,921				\$ 35,284,763	\$ 41,671,680	\$ 35,119,032	\$ 39,123,077	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 644,183						\$ 644,183	\$ 960,000	\$ 872,304	\$ 980,000	
Judgements, Settlements and Claims									\$ 2,056		
Debt Service											
Other	\$ 0						\$ 0				
Capital Costs											
Internal Cost Recovery	\$ (1,041,255)	\$ 671,352	\$ 369,903				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 605						\$ 605		\$ (34)		
	\$ (396,468)	\$ 671,352	\$ 369,903				\$ 644,787	\$ 960,000	\$ 874,326	\$ 980,000	
Total Expenditures	\$ 183,941,800	\$ 19,235,041	\$ 3,854,212				\$ 207,031,053	\$ 215,125,792	\$ 196,653,819	\$ 205,411,999	
Excess (Deficit) of Revenues Over Expenditures	\$ (2,749,677)	\$ (2,132,977)	\$ (6,119)				\$ (4,888,774)	\$ (7,921,370)	\$ 3,026,403	\$ (3,821,801)	
Operating Transfers In (Out)	\$ (6,119)		\$ 6,119				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 6,825,008	\$ 6,777,312	\$ 0			\$ 0	\$ 13,602,320	\$ 13,602,320	\$ 10,575,918	\$ 10,575,918	
Ending Balance (Deficit)	\$ 4,069,211	\$ 4,644,335	\$ 0			\$ 0	\$ 8,713,546	\$ 5,680,950	\$ 13,602,320	\$ 6,754,117	

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

For the month ended June										
Fiscal Year 2019/20									2018/19	
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 65,626,330	\$ 2,404,455	\$ 0		\$ 287,789	\$ (482)	\$ 68,318,093	\$ 70,513,449	\$ 66,592,456	\$ 67,553,577
Traffic & Other Infractions	\$ 4,673,082	\$ 1,076,492					\$ 5,749,574	\$ 5,347,862	\$ 5,254,619	\$ 5,105,069
Other Criminal Cases	\$ 9,079,291	\$ 3,384,109					\$ 12,463,401	\$ 13,564,128	\$ 11,825,480	\$ 13,775,890
Civil	\$ 6,555,436	\$ 1,028,186					\$ 7,583,622	\$ 9,262,519	\$ 6,663,789	\$ 8,281,489
Family & Children Services	\$ 9,693,212	\$ 583,405			\$ 82,113	\$ 3	\$ 10,358,733	\$ 9,725,685	\$ 9,641,393	\$ 10,858,086
Probate, Guardianship & Mental Health Services	\$ 4,193,568	\$ 324,909					\$ 4,518,477	\$ 4,921,947	\$ 4,326,766	\$ 4,883,328
Juvenile Dependency Services	\$ 2,079,443	\$ 6,831,126					\$ 8,910,569	\$ 9,404,842	\$ 8,832,554	\$ 8,359,474
Juvenile Delinquency Services	\$ 1,275,889	\$ 1,022,520					\$ 2,298,409	\$ 3,217,008	\$ 2,308,031	\$ 2,424,986
Other Court Operations	\$ 21,873,122	\$ 642,178					\$ 22,515,300	\$ 24,854,257	\$ 21,376,687	\$ 22,883,087
Court Interpreters	\$ 9,649,872	\$ 1,108,934					\$ 10,758,805	\$ 12,265,544	\$ 11,235,589	\$ 12,172,068
Jury Services	\$ 1,650,332	\$ 306,742	\$ 644,183				\$ 2,601,256	\$ 3,188,836	\$ 2,988,333	\$ 3,597,140
Security	\$ 2,229,772	\$ 394,588					\$ 2,624,361	\$ 2,855,819	\$ 2,741,558	\$ 3,211,345
Trial Court Operations Program	\$ 138,579,350	\$ 19,107,644	\$ 644,183		\$ 369,903	\$ (479)	\$ 158,700,600	\$ 169,121,896	\$ 153,787,256	\$ 163,105,539
Enhanced Collections	\$ 3,988,341	\$ 553,223			\$ 671,352		\$ 5,212,916	\$ 5,762,971	\$ 5,063,442	\$ 5,482,337
Other Non-Court Operations	\$ 2,202,515	\$ 32,405				\$ (3)	\$ 2,234,917	\$ 2,238,387	\$ 1,988,739	\$ 2,059,650
Non-Court Operations Program	\$ 6,190,856	\$ 585,628			\$ 671,352	\$ (3)	\$ 7,447,833	\$ 8,001,358	\$ 7,052,181	\$ 7,541,987
Executive Office	\$ 498,473	\$ 16,965					\$ 515,438	\$ 508,631	\$ 551,520	\$ 533,200
Fiscal Services	\$ 6,339,011	\$ 1,553,019			\$ (1,041,255)	\$ 1,086	\$ 6,851,861	\$ (576,918)	\$ 6,146,878	\$ 10,381,753
Human Resources	\$ 6,547,564	\$ 366,299					\$ 6,913,862	\$ 9,209,437	\$ 6,293,845	\$ 1,039,105
Business & Facilities Services	\$ 7,150,422	\$ 7,100,316					\$ 14,250,738	\$ 15,731,413	\$ 12,480,078	\$ 12,313,216
Information Technology	\$ 5,795,827	\$ 6,554,893					\$ 12,350,719	\$ 13,129,975	\$ 10,342,061	\$ 10,497,199
Court Administration Program	\$ 26,331,297	\$ 15,591,491			\$ (1,041,255)	\$ 1,086	\$ 40,882,620	\$ 38,002,538	\$ 35,814,382	\$ 34,764,473
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 171,101,503	\$ 35,284,763	\$ 644,183		\$ 0	\$ 605	\$ 207,031,053	\$ 215,125,792	\$ 196,653,819	\$ 205,411,999

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Orange

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nondisposable	1,197,267	-	1,197,267	-	-	-	-	-	1,197,267	
Restricted	1,167,165	-	1,167,165	4,606,917	-	-	-	-	5,774,082	
Committed	1,656,851	-	1,656,851	37,418	-	-	-	-	1,694,269	
Assigned	47,929	-	47,929	-	-	-	-	-	47,929	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 4,069,211	\$ -	\$ 4,069,211	\$ 4,644,335	\$ -	\$ -	\$ -	\$ -	\$ 8,713,546	