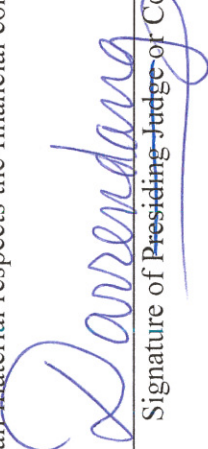


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

12/5/14  
Date

Orange County Superior Court  
\_\_\_\_\_  
Court

FY 2014-2015; 1st Quarter  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**Superior Court of California, County of Orange  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)**

	For the month ended September					
	Fiscal Year 2014/15					2013/14
	Governmental Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue				
Non-Grant		Grant				
<b>ASSETS</b>						
Operations	\$ (2,046,856)	\$ 2,402,077	\$ (954,712)	\$ 771,413	\$ 171,922	\$ (65,249)
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Other		\$ 34,017			\$ 34,017	\$ 50,464
Distribution				\$ 268,865	\$ 268,865	\$ 332,619
Cash on Hand	\$ 23,150				\$ 23,150	\$ 22,675
Cash with County	\$ 319,534	\$ 0	\$ 0	\$ 39,833,888	\$ 40,153,422	\$ 46,788,291
<b>Total Cash</b>	\$ (1,699,172)	\$ 2,436,094	\$ (954,712)	\$ 40,874,166	\$ 40,656,376	\$ 47,133,800
Short Term Investment	\$ 40,383,876			\$ 7,686,967	\$ 48,070,844	\$ 47,184,233
<b>Total Investments</b>	\$ 40,383,876			\$ 7,686,967	\$ 48,070,844	\$ 47,184,233
Accounts Receivable - General	\$ 616,866	\$ 1,359,664	\$ 752,761	\$ 0	\$ 2,729,292	\$ 1,833,468
Due From Other Governments	\$ 0	\$ 0	\$ 0	\$ 7,495	\$ 7,495	\$ 614,829
Due From State	\$ 0	\$ 0	\$ 0		\$ 0	\$ 3,091
Distribution Due To/From General Due To/From	\$ 0	\$ 0		\$ 2,191	\$ 2,191	\$ 0
<b>Total Receivables</b>	\$ 616,866	\$ 1,359,664	\$ 752,761	\$ 9,687	\$ 2,738,978	\$ 4,529,388
<b>Total Assets</b>	\$ 39,301,571	\$ 3,795,758	\$ (201,951)	\$ 48,570,820	\$ 91,466,198	\$ 98,847,422
<b>LIABILITIES AND FUND BALANCES</b>						
Accrued Liabilities	\$ 0	\$ 0	\$ 0	\$ 7,256	\$ 7,256	\$ 5,449
Accounts Payable - General	\$ 1,008,713	\$ 56,736	\$ 5,096	\$ 0	\$ 1,070,545	\$ 1,149,785
Due to Other Funds	\$ 2,191	\$ 0	\$ 0	\$ 0	\$ 2,191	\$ 2,078,000
TC145 Liability				\$ 4,398,719	\$ 4,398,719	\$ 4,724,422
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,307,132
Sales and Use Tax	\$ 2,568				\$ 2,568	\$ 239
Interest				\$ 42	\$ 42	\$ 91
<b>Total Accounts Payable and Accrued Liab.</b>	\$ 1,013,473	\$ 56,736	\$ 5,096	\$ 4,406,018	\$ 5,481,322	\$ 11,265,118
Criminal				\$ 4,330,595	\$ 4,330,595	\$ 4,633,467
Trust Held Outside of the AOC				\$ 39,834,127	\$ 39,834,127	\$ 31,340,301
Trust Interest Payable				\$ 80	\$ 80	\$ 156
<b>Total Trust Deposits</b>				\$ 44,164,802	\$ 44,164,802	\$ 35,973,924
Benefits Payable	\$ (2)				\$ (2)	\$ (152)
<b>Total Payroll Liabilities</b>	\$ (2)	\$ 0			\$ (2)	\$ (152)
Revenue Collected in Advance	\$ 6,612	\$ 34,017			\$ 40,630	\$ 51,916
Liabilities For Deposits	\$ 107,059	\$ 1,010			\$ 108,069	\$ 76,221
<b>Total Other Liabilities</b>	\$ 113,671	\$ 35,027			\$ 148,699	\$ 128,137
<b>Total Liabilities</b>	\$ 1,127,143	\$ 91,763	\$ 5,096	\$ 48,570,820	\$ 49,794,822	\$ 47,367,026
<b>Total Fund Balance</b>	\$ 38,174,428	\$ 3,703,995	\$ (207,047)		\$ 41,671,376	\$ 51,480,396
<b>Total Liabilities and Fund Balance</b>	\$ 39,301,571	\$ 3,795,758	\$ (201,951)	\$ 48,570,820	\$ 91,466,198	\$ 98,847,422



**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 2014/15				2013/14		
	Governmental Funds			Total Funds <small>(Info. Purposes Only)</small>	Current Budget <small>(Annual)</small>	Total Funds <small>(Info. Purposes Only)</small>	Final Budget <small>(Annual)</small>
	General	Special Revenue					
Non-Grant		Grant					
<b>REVENUES</b>							
<b>State Financing Sources</b>							
Trial Court Trust Fund	\$ 65,359,085	\$ 117,694		\$ 65,476,779	\$ 135,644,157	\$ 53,406,898	\$ 132,708,460
Improvement and Modernization Fund	\$ 420,960			\$ 420,960	\$ 1,805,919	\$ (10,815)	\$ 1,352,264
Judges' Compensation (45.25)	\$ 296,874			\$ 296,874	\$ 1,178,000	\$ 292,125	\$ 1,178,000
Court Interpreter (45.45)	\$ 1,895,731			\$ 1,895,731	\$ 9,113,273	\$ 1,739,864	\$ 8,528,339
Civil Coordination Reimbursement (45.55)					\$ 40,000		\$ 40,000
MOU Reimbursements (45.10 and General)	\$ 1,051,094			\$ 1,051,094	\$ 7,876,534	\$ (627,448)	\$ 7,654,022
Other Miscellaneous					\$ 6,961,920		\$ 6,969,920
	\$ 69,023,744	\$ 117,694		\$ 69,141,438	\$ 162,619,803	\$ 54,800,624	\$ 158,431,005
<b>Grants</b>							
AB 1058 Commissioner/Facilitator			\$ 386,604	\$ 386,604	\$ 3,249,322	\$ 102,381	\$ 3,197,451
Other AOC Grants			\$ (9,702)	\$ (9,702)	\$ 150,500	\$ 1,542	\$ 149,956
Non-AOC Grants			\$ 0	\$ 0		\$ (29,005)	\$ 183,187
			\$ 376,902	\$ 376,902	\$ 3,399,822	\$ 74,917	\$ 3,530,594
<b>Other Financing Sources</b>							
Interest Income	\$ 2,280	\$ 22		\$ 2,302	\$ 25,000	\$ 8,611	\$ 100,000
Donations					\$ 1,500		\$ 1,500
Local Fees	\$ 672,551	\$ 217,473		\$ 890,024	\$ 4,957,100	\$ 953,222	\$ 5,753,100
Non-Fee Revenues	\$ 105,140			\$ 105,140	\$ 647,500	\$ 109,388	\$ 653,500
Enhanced Collections		\$ 529,984		\$ 529,984	\$ 4,974,181	\$ 501,049	\$ 4,750,947
Escheatment					\$ 3,800,000		\$ 20,000
Prior Year Revenue			\$ (1,211)	\$ (1,211)			
County Program - Restricted	\$ 71,915	\$ 734,139		\$ 806,054	\$ 8,164,529	\$ 420,582	\$ 8,687,007
Reimbursement Other	\$ 87,120	\$ 1,189,361		\$ 1,276,481	\$ 5,634,059	\$ 859,942	\$ 4,332,807
Other Miscellaneous	\$ 56,255			\$ 56,255	\$ 300,000	\$ 15,284	\$ 300,000
	\$ 995,261	\$ 2,670,979	\$ (1,211)	\$ 3,665,030	\$ 28,503,869	\$ 2,868,079	\$ 24,598,861
<b>Total Revenues</b>	<b>\$ 70,019,005</b>	<b>\$ 2,788,673</b>	<b>\$ 375,691</b>	<b>\$ 73,183,370</b>	<b>\$ 194,523,494</b>	<b>\$ 57,743,620</b>	<b>\$ 186,560,460</b>
<b>EXPENDITURES</b>							
<b>Personal Services</b>							
Salaries - Permanent	\$ 21,008,132	\$ 894,721	\$ 299,538	\$ 22,202,391	\$ 103,040,658	\$ 23,391,555	\$ 105,375,596
Temp Help	\$ 348,893	\$ 16,468	\$ 15,993	\$ 381,355	\$ 1,453,107	\$ 285,640	\$ 1,417,493
Overtime	\$ 796,244	\$ 28,127	\$ 7,356	\$ 831,727	\$ 1,029,424	\$ 288,243	\$ 2,742,022
Staff Benefits	\$ 11,290,827	\$ 480,397	\$ 161,704	\$ 11,932,929	\$ 56,726,357	\$ 11,605,127	\$ 53,458,600
	\$ 33,444,096	\$ 1,419,713	\$ 484,592	\$ 35,348,401	\$ 162,249,546	\$ 35,570,564	\$ 162,993,711
<b>Operating Expenses and Equipment</b>							
General Expense	\$ 564,147	\$ 5,894	\$ 2,977	\$ 573,018	\$ 3,123,272	\$ 431,139	\$ 3,028,965
Printing	\$ 29,534	\$ 9,671		\$ 39,204	\$ 486,600	\$ 43,001	\$ 587,801
Telecommunications	\$ 171,366	\$ 388		\$ 171,753	\$ 1,892,225	\$ 73,334	\$ 1,608,157
Postage	\$ 73,241	\$ 29,869		\$ 103,110	\$ 1,065,700	\$ 151,695	\$ 1,029,150
Insurance	\$ 1,974			\$ 1,974	\$ 67,460	\$ 66,201	\$ 66,201
In-State Travel	\$ 29,795	\$ 1,064	\$ 692	\$ 31,551	\$ 245,040	\$ 20,332	\$ 203,839
Out-of-State Travel	\$ 5,749			\$ 5,749	\$ 4,300	\$ 1,920	
Training	\$ 34,054	\$ 120	\$ 3,135	\$ 37,309	\$ 354,676	\$ 67,740	\$ 275,870
Security Services	\$ 0	\$ (7,779)	\$ 0	\$ (7,779)	\$ 1,463,755	\$ 46,561	\$ 1,429,577
Facility Operations	\$ 305,647	\$ 148,730		\$ 454,377	\$ 4,174,454	\$ 456,836	\$ 5,425,562
Contracted Services	\$ 2,360,811	\$ 749,493	\$ (4,606)	\$ 3,105,698	\$ 17,905,271	\$ 2,425,728	\$ 19,538,880
Consulting and Professional Services	\$ (39,254)			\$ (39,254)	\$ 579,430	\$ 183,895	\$ 1,137,214
Information Technology	\$ 1,668,410			\$ 1,668,410	\$ 7,553,332	\$ 412,404	\$ 9,183,276
Major Equipment	\$ 186,914			\$ 186,914	\$ 683,380	\$ 11,825	\$ 447,479
Other Items of Expense	\$ 1,806			\$ 1,806	\$ 35,800	\$ 2,662	\$ 31,702
	\$ 5,394,192	\$ 937,450	\$ 2,197	\$ 6,333,839	\$ 39,634,695	\$ 4,329,072	\$ 43,993,673
<b>Special Items of Expense</b>							
Jury Costs	\$ 230,201			\$ 230,201	\$ 1,060,000	\$ 237,495	\$ 1,190,000
Judgements, Settlements and Claims	\$ 500			\$ 500		\$ 12,000	
Internal Cost Recovery	\$ (98,643)	\$ 2,694	\$ 95,949	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (43,378)			\$ (43,378)		\$ 13,409	
	\$ 88,680	\$ 2,694	\$ 95,949	\$ 187,323	\$ 1,060,000	\$ 262,904	\$ 1,190,000
<b>Total Expenditures</b>	<b>\$ 38,926,967</b>	<b>\$ 2,359,857</b>	<b>\$ 582,738</b>	<b>\$ 41,869,563</b>	<b>\$ 202,944,241</b>	<b>\$ 40,162,540</b>	<b>\$ 208,177,384</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 31,092,038</b>	<b>\$ 428,816</b>	<b>\$ (207,047)</b>	<b>\$ 31,313,807</b>	<b>\$ (8,420,747)</b>	<b>\$ 17,581,080</b>	<b>\$ (21,616,924)</b>
<b>Operating Transfers In (Out)</b>	<b>\$ 342,130</b>	<b>\$ (342,130)</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Fund Balance (Deficit)</b>							
Beginning Balance (Deficit)	\$ 6,740,261	\$ 3,617,308	\$ 0	\$ 10,357,569	\$ 10,357,569	\$ 33,899,316	\$ 33,899,316
Ending Balance (Deficit)	\$ 38,174,428	\$ 3,703,995	\$ (207,047)	\$ 41,671,376	\$ 1,936,822	\$ 51,480,396	\$ 12,282,392



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

For the month ended September										
Fiscal Year 2014/15										
						2013/14				
	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	\$ 14,003,661	\$ 494,738		\$ 75,512		\$ 14,573,912	\$ 67,212,835	\$ 14,466,714	\$ 64,835,059	
Traffic & Other Infractions	\$ 882,032	\$ 131,472				\$ 1,013,505	\$ 5,024,328	\$ 1,228,735	\$ 6,188,291	
Other Criminal Cases	\$ 2,211,390	\$ 620,706				\$ 2,832,097	\$ 13,587,427	\$ 2,514,757	\$ 15,429,665	
Civil	\$ 1,594,401	\$ 63,023				\$ 1,657,424	\$ 7,979,228	\$ 1,690,592	\$ 9,892,374	
Family & Children Services	\$ 2,334,160	\$ 39,403		\$ 20,437		\$ 2,394,000	\$ 10,440,604	\$ 2,575,256	\$ 12,220,335	
Probate, Guardianship & Mental Health Services	\$ 624,914	\$ 7,396				\$ 632,310	\$ 2,855,533	\$ 736,513	\$ 2,962,523	
Juvenile Dependency Services	\$ 606,344	\$ 1,443,095				\$ 2,049,439	\$ 11,141,364	\$ 1,860,082	\$ 9,456,620	
Juvenile Delinquency Services	\$ 288,846	\$ 123,129				\$ 411,975	\$ 2,376,878	\$ 479,494	\$ 4,594,487	
Other Court Operations	\$ 3,906,954	\$ 338,133				\$ 4,245,088	\$ 21,172,316	\$ 3,279,379	\$ 23,106,131	
Court Interpreters	\$ 1,684,748	\$ 273,431				\$ 1,958,179	\$ 9,341,362	\$ 1,924,627	\$ 8,770,547	
Jury Services	\$ 402,615	\$ 38,475	\$ 230,201			\$ 671,291	\$ 3,377,986	\$ 683,218	\$ 3,777,881	
Security	\$ 471,455	\$ 5,978			\$ (2,120)	\$ 475,314	\$ 3,288,207	\$ 576,300	\$ 3,659,818	
	<b>\$ 29,011,521</b>	<b>\$ 3,578,981</b>	<b>\$ 230,201</b>	<b>\$ 95,949</b>	<b>\$ (2,120)</b>	<b>\$ 32,914,532</b>	<b>\$ 157,798,068</b>	<b>\$ 32,015,667</b>	<b>\$ 164,893,731</b>	
<b>Trial Court Operations Program</b>										
Enhanced Collections	\$ 722,183	\$ 84,999				\$ 807,182	\$ 4,974,181	\$ 738,799	\$ 4,080,947	
Other Non-Court Operations	\$ 369,730	\$ 23,300				\$ 393,029	\$ 1,972,417	\$ 445,606	\$ 1,860,666	
	<b>\$ 1,091,913</b>	<b>\$ 108,298</b>				<b>\$ 1,200,211</b>	<b>\$ 6,946,598</b>	<b>\$ 1,184,404</b>	<b>\$ 5,941,613</b>	
<b>Non-Court Operations Program</b>										
Executive Office	\$ 106,042	\$ 3,579				\$ 109,621	\$ 627,656	\$ 72,955	\$ 639,593	
Fiscal Services	\$ 1,313,375	\$ 129,880		\$ (98,643)		\$ 1,345,112	\$ 7,776,995	\$ 1,557,639	\$ 7,840,997	
Human Resources	\$ 999,662	\$ 88,183	\$ 500			\$ 1,087,845	\$ 4,442,089	\$ 1,202,423	\$ 5,537,042	
Business & Facilities Services	\$ 1,674,033	\$ 958,112		\$ 2,694	\$ (8,415)	\$ 2,626,424	\$ 14,953,785	\$ 2,512,245	\$ 16,479,919	
Information Technology	\$ 1,151,855	\$ 1,466,806			\$ (32,844)	\$ 2,585,817	\$ 10,399,050	\$ 1,617,207	\$ 6,844,489	
	<b>\$ 5,244,967</b>	<b>\$ 2,646,560</b>	<b>\$ 500</b>	<b>\$ (95,949)</b>	<b>\$ (41,259)</b>	<b>\$ 7,754,820</b>	<b>\$ 38,199,575</b>	<b>\$ 6,962,469</b>	<b>\$ 37,342,040</b>	
<b>Court Administration Program</b>										
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 35,348,401</b>	<b>\$ 6,333,839</b>	<b>\$ 230,701</b>	<b>\$ 0</b>	<b>\$ (43,378)</b>	<b>\$ 41,869,563</b>	<b>\$ 202,944,241</b>	<b>\$ 40,162,540</b>	<b>\$ 208,177,384</b>	

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

Orange County Superior Court  
Court

FY 2014/2015 – 1<sup>st</sup> Quarter  
Fiscal Year and Ending Quarter

	Positions (FTEs) Filled			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)				
Court Employee Positions (FTEs)	1,425.60			

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.



**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Orange County Superior Court  
Court

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FY 2014/2015 – 1<sup>st</sup> Quarter  
Fiscal Year and Ending Quarter

**FOOTNOTES**

1	The negative cash balance of General Funds is offset by the balance of Short Term Investment.
2	The negative cash balance of Grant Funds reflects the timing difference between reimbursements received and expenditures incurred. Inter-fund transfers will be performed at year-end.
3	Accounts Receivable – General includes reimbursements of expenditures due from the County of Orange and from the Judicial Council.
4	The negative revenue of Other AOC Grants (\$9,702) reflects the over-accrual of Access to Visit Grant that has been adjusted to the prior year revenue in October 2014.
5	The prior year revenue adjustments (\$1,211) reflect the over-accrual of FY 2013/2014 reimbursements of AB1058 Grants' expenditures.
6	The negative balance in Security Services (\$7,779) reflects the accruals of FY 2013/14 expenditures of Facilities Delegation that have not been totally offset with the actual payments in FY 2014/2015. This is due to receipt timing of invoices.
7	The negative balance in Contracted Services (\$4,606) reflects the accruals of FY 2013/14 expenditures of Access to Visit Grant that have been offset with actual payments in October 2014.
8	The negative balance in Consulting and Professional Services (\$39,254) reflect the accruals of FY 2013/2014 expenditures of data center support from the County of Orange that have not been totally offset with the actual payments in FY 2014/2015. This is due to receipt timing of invoices.
9	The prior year expense adjustments (\$43,378) reflect the over-accrual of FY 2013/2014 expenditures in Software/License Fees, Servers, Telecommunications, and Workstations.