

**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

*2/11/15*  
\_\_\_\_\_  
Date

Orange County Superior Court

\_\_\_\_\_  
Court

FY 2014-2015; 2nd Quarter

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

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

For the month ended December						
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	\$ (1,716,912)	\$ 2,267,371	\$ (1,561,066)	\$ 626,596	\$ (384,011)	\$ (174,613)
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Other		\$ 34,017			\$ 34,017	\$ 40,972
Distribution				\$ 329,831	\$ 329,831	\$ (1,059,852)
Cash on Hand	\$ 23,150				\$ 23,150	\$ 22,675
Cash with County	\$ 7,368,164	\$ 0	\$ 0	\$ 56,501,577	\$ 63,869,741	\$ 52,730,055
<b>Total Cash</b>	<b>\$ 5,679,402</b>	<b>\$ 2,301,388</b>	<b>\$ (1,561,066)</b>	<b>\$ 57,458,004</b>	<b>\$ 63,877,729</b>	<b>\$ 51,564,237</b>
Short Term Investment	\$ 30,958,854			\$ 6,979,696	\$ 37,938,550	\$ 43,911,633
<b>Total Investments</b>	<b>\$ 30,958,854</b>			<b>\$ 6,979,696</b>	<b>\$ 37,938,550</b>	<b>\$ 43,911,633</b>
Accounts Receivable - General	\$ 69,342	\$ 2,303,919	\$ 1,307,224	\$ 0	\$ 3,680,485	\$ 1,603,836
Due From Other Governments	\$ 2,285	\$ 0	\$ 0	\$ 8,720	\$ 11,005	\$ 616,015
Due From State	\$ 0	\$ 0	\$ 0		\$ 0	\$ 3,091
Distribution Due To/From				\$ 1,903	\$ 1,903	\$ 2,280
General Due To/From	\$ 0	\$ 0			\$ 0	\$ 2,078,000
<b>Total Receivables</b>	<b>\$ 71,627</b>	<b>\$ 2,303,919</b>	<b>\$ 1,307,224</b>	<b>\$ 10,624</b>	<b>\$ 3,693,394</b>	<b>\$ 4,303,223</b>
<b>Total Assets</b>	<b>\$ 36,709,883</b>	<b>\$ 4,605,308</b>	<b>\$ (253,841)</b>	<b>\$ 64,448,324</b>	<b>\$ 105,509,672</b>	<b>\$ 99,779,092</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Accrued Liabilities	\$ 0	\$ 0	\$ 0	\$ 11,609	\$ 11,609	\$ 5,449
Accounts Payable - General	\$ 1,077,574	\$ 70,412	\$ 276	\$ 0	\$ 1,148,261	\$ 1,288,759
Due to Other Funds	\$ 1,903	\$ 0	\$ 0	\$ 0	\$ 1,903	\$ 2,080,280
TC145 Liability				\$ 3,633,389	\$ 3,633,389	\$ 3,953,374
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,307,132
Sales and Use Tax	\$ 808				\$ 808	\$ 144
Interest				\$ 60	\$ 60	\$ 85
Miscellaneous Accts. Pay. and Accrued Liab.						
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 1,080,286</b>	<b>\$ 70,412</b>	<b>\$ 276</b>	<b>\$ 3,645,058</b>	<b>\$ 4,796,031</b>	<b>\$ 10,635,224</b>
Criminal				\$ 4,304,151	\$ 4,304,151	\$ 2,826,910
Trust Held Outside of the AOC				\$ 56,498,689	\$ 56,498,689	\$ 31,340,301
Trust Interest Payable				\$ 426	\$ 426	\$ 116
<b>Total Trust Deposits</b>				<b>\$ 60,803,266</b>	<b>\$ 60,803,266</b>	<b>\$ 34,167,327</b>
Benefits Payable	\$ 45				\$ 45	\$ (24)
<b>Total Payroll Liabilities</b>	<b>\$ 45</b>	<b>\$ 0</b>			<b>\$ 45</b>	<b>\$ (24)</b>
Revenue Collected in Advance	\$ 3,762	\$ 34,017			\$ 37,779	\$ 46,047
Liabilities For Deposits	\$ 119,711	\$ 1,010			\$ 120,721	\$ 78,537
<b>Total Other Liabilities</b>	<b>\$ 123,473</b>	<b>\$ 35,027</b>			<b>\$ 158,500</b>	<b>\$ 124,585</b>
<b>Total Liabilities</b>	<b>\$ 1,203,803</b>	<b>\$ 105,439</b>	<b>\$ 276</b>	<b>\$ 64,448,324</b>	<b>\$ 65,757,841</b>	<b>\$ 44,927,112</b>
<b>Total Fund Balance</b>	<b>\$ 35,506,079</b>	<b>\$ 4,499,869</b>	<b>\$ (254,117)</b>		<b>\$ 39,751,831</b>	<b>\$ 54,851,980</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 36,709,883</b>	<b>\$ 4,605,308</b>	<b>\$ (253,841)</b>	<b>\$ 64,448,324</b>	<b>\$ 105,509,672</b>	<b>\$ 99,779,092</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 2014/15				2013/14		
	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	\$ 86,399,674	\$ 458,987		\$ 86,858,661	\$ 135,644,157	\$ 82,870,956	\$ 132,708,460
Improvement and Modernization Fund	\$ 420,960			\$ 420,960	\$ 1,805,919	\$ (10,815)	\$ 1,352,264
Judges' Compensation (45.25)	\$ 593,748			\$ 593,748	\$ 1,178,000	\$ 584,250	\$ 1,178,000
Court Interpreter (45.45)	\$ 4,624,626			\$ 4,624,626	\$ 9,113,273	\$ 4,394,187	\$ 8,528,339
Civil Coordination Reimbursement (45.55)	\$ 5,401			\$ 5,401	\$ 40,000	\$ 6,249	\$ 40,000
MOU Reimbursements (45.10 and General)	\$ 3,130,972			\$ 3,130,972	\$ 7,876,534	\$ 2,946,698	\$ 7,654,022
Other Miscellaneous	\$ 6,929,920			\$ 6,929,920	\$ 6,961,920	\$ 6,929,920	\$ 6,969,920
	\$ 102,105,301	\$ 458,987		\$ 102,564,288	\$ 162,619,803	\$ 97,721,445	\$ 158,431,005
<b>Grants</b>							
AB 1058 Commissioner/Facilitator			\$ 996,388	\$ 996,388	\$ 3,249,322	\$ 1,083,954	\$ 3,197,451
Other AOC Grants			\$ 4,054	\$ 4,054	\$ 150,500	\$ 34,207	\$ 149,956
Non-AOC Grants			\$ 1,792	\$ 1,792	\$ 104,439	\$ (26,710)	\$ 183,187
			\$ 1,002,234	\$ 1,002,234	\$ 3,504,261	\$ 1,091,451	\$ 3,530,594
<b>Other Financing Sources</b>							
Interest Income	\$ 24,017	\$ 2,008		\$ 26,025	\$ 25,000	\$ 41,540	\$ 100,000
Donations					\$ 1,500		\$ 1,500
Local Fees	\$ 1,540,898	\$ 522,919		\$ 2,063,817	\$ 4,957,100	\$ 2,133,030	\$ 5,753,100
Non-Fee Revenues	\$ 253,941			\$ 253,941	\$ 647,500	\$ 384,203	\$ 653,500
Enhanced Collections		\$ 1,599,063		\$ 1,599,063	\$ 4,974,181	\$ 1,681,511	\$ 4,750,947
Escheatment	\$ 3,821,079			\$ 3,821,079	\$ 3,800,000		\$ 20,000
Prior Year Revenue	\$ (15,032)		\$ 0	\$ (15,032)		\$ (77,994)	
County Program - Restricted	\$ 181,210	\$ 2,159,783		\$ 2,340,993	\$ 8,179,529	\$ 2,051,991	\$ 8,687,007
Reimbursement Other	\$ 334,890	\$ 2,150,502		\$ 2,485,392	\$ 5,634,059	\$ 2,002,170	\$ 4,332,807
Other Miscellaneous	\$ 27,137	\$ 36,250		\$ 63,387	\$ 300,000	\$ 123,204	\$ 300,000
	\$ 6,168,140	\$ 6,470,526	\$ 0	\$ 12,638,666	\$ 28,518,869	\$ 8,339,655	\$ 24,598,861
<b>Total Revenues</b>	<b>\$ 108,273,441</b>	<b>\$ 6,929,513</b>	<b>\$ 1,002,234</b>	<b>\$ 116,205,188</b>	<b>\$ 194,642,933</b>	<b>\$ 107,152,551</b>	<b>\$ 186,560,460</b>
<b>EXPENDITURES</b>							
<b>Personal Services</b>							
Salaries - Permanent	\$ 42,776,119	\$ 1,851,678	\$ 617,045	\$ 45,244,842	\$ 103,184,767	\$ 47,342,324	\$ 105,375,596
Temp Help	\$ 616,990	\$ 32,937	\$ 33,515	\$ 683,442	\$ 1,475,581	\$ 552,612	\$ 1,417,493
Overtime	\$ 1,008,731	\$ 40,771	\$ 10,125	\$ 1,059,627	\$ 792,657	\$ 806,377	\$ 2,742,022
Staff Benefits	\$ 22,857,883	\$ 988,933	\$ 330,249	\$ 24,177,065	\$ 56,808,141	\$ 23,288,211	\$ 53,458,600
	\$ 67,259,724	\$ 2,914,319	\$ 990,934	\$ 71,164,976	\$ 162,261,146	\$ 71,989,524	\$ 162,993,711
<b>Operating Expenses and Equipment</b>							
General Expense	\$ 1,128,265	\$ 22,069	\$ 5,941	\$ 1,156,274	\$ 3,148,505	\$ 1,012,769	\$ 3,028,965
Printing	\$ 110,135	\$ 24,793		\$ 134,928	\$ 486,600	\$ 215,172	\$ 587,801
Telecommunications	\$ 725,246	\$ 1,914		\$ 727,161	\$ 1,892,226	\$ 623,684	\$ 1,608,157
Postage	\$ 258,276	\$ 74,722		\$ 332,998	\$ 1,065,700	\$ 391,055	\$ 1,029,150
Insurance	\$ 56,698			\$ 56,698	\$ 67,460	\$ 62,534	\$ 66,201
In-State Travel	\$ 61,563	\$ 3,442	\$ 2,274	\$ 67,279	\$ 258,244	\$ 59,267	\$ 203,839
Out-of-State Travel	\$ 5,534			\$ 5,534	\$ 4,300	\$ 8,191	
Training	\$ 88,611	\$ 120	\$ 5,427	\$ 94,158	\$ 357,226	\$ 105,378	\$ 275,870
Security Services	\$ 393,936	\$ (1,190)	\$ 0	\$ 392,746	\$ 1,463,755	\$ 412,203	\$ 1,429,577
Facility Operations	\$ 921,692	\$ 733,630		\$ 1,655,322	\$ 4,207,897	\$ 1,289,804	\$ 5,425,562
Utilities							
Contracted Services	\$ 4,981,942	\$ 1,903,980	\$ 55,331	\$ 6,941,253	\$ 17,949,132	\$ 6,562,849	\$ 19,538,880
Consulting and Professional Services	\$ 387,195			\$ 387,195	\$ 579,430	\$ 521,475	\$ 1,137,214
Information Technology	\$ 3,189,378		\$ 239	\$ 3,189,617	\$ 7,532,403	\$ 2,307,855	\$ 9,183,276
Major Equipment	\$ 186,914			\$ 186,914	\$ 713,334	\$ 96,358	\$ 447,479
Other Items of Expense	\$ 14,770			\$ 14,770	\$ 35,800	\$ 8,151	\$ 31,702
	\$ 12,510,154	\$ 2,763,480	\$ 69,212	\$ 15,342,847	\$ 39,762,012	\$ 13,676,744	\$ 43,993,673
<b>Special Items of Expense</b>							
Jury Costs	\$ 502,382			\$ 502,382	\$ 1,060,000	\$ 543,162	\$ 1,190,000
Judgements, Settlements and Claims	\$ 500			\$ 500		\$ 12,000	
Internal Cost Recovery	\$ (223,057)	\$ 26,852	\$ 196,205	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (199,950)	\$ 172		\$ (199,778)		\$ (21,544)	
	\$ 79,875	\$ 27,024	\$ 196,205	\$ 303,104	\$ 1,060,000	\$ 533,619	\$ 1,190,000
<b>Total Expenditures</b>	<b>\$ 79,849,752</b>	<b>\$ 5,704,823</b>	<b>\$ 1,256,351</b>	<b>\$ 86,810,926</b>	<b>\$ 203,083,158</b>	<b>\$ 86,199,886</b>	<b>\$ 208,177,384</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 28,423,689</b>	<b>\$ 1,224,690</b>	<b>\$ (254,117)</b>	<b>\$ 29,394,262</b>	<b>\$ (8,440,225)</b>	<b>\$ 20,952,665</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)	\$ 35,506,079	\$ 4,499,869	\$ (254,117)	\$ 39,751,831	\$ 1,917,344	\$ 54,851,980	\$ 12,282,392



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

	For the month ended December								
	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	\$ 28,205,237	\$ 1,067,238		\$ 154,707	\$ 898	\$ 29,428,081	\$ 67,189,044	\$ 29,378,072	\$ 64,835,059
Traffic & Other Infractions	\$ 1,738,832	\$ 269,332			\$ 553	\$ 2,008,716	\$ 5,024,328	\$ 2,560,740	\$ 6,188,291
Other Criminal Cases	\$ 4,359,329	\$ 1,292,967			\$ 1,183	\$ 5,653,479	\$ 13,683,768	\$ 5,417,049	\$ 15,429,665
Civil	\$ 3,252,562	\$ 149,043				\$ 3,401,605	\$ 7,979,228	\$ 3,537,382	\$ 9,892,374
Family & Children Services	\$ 4,670,499	\$ 196,437		\$ 41,497	\$ 371	\$ 4,908,805	\$ 10,495,604	\$ 5,041,368	\$ 12,220,335
Probate, Guardianship & Mental Health Services	\$ 1,300,772	\$ 22,928				\$ 1,323,700	\$ 2,855,533	\$ 1,462,605	\$ 2,962,523
Juvenile Dependency Services	\$ 1,200,681	\$ 2,946,334				\$ 4,147,015	\$ 11,257,868	\$ 4,381,868	\$ 9,456,620
Juvenile Delinquency Services	\$ 573,957	\$ 358,498				\$ 932,454	\$ 2,391,878	\$ 1,041,574	\$ 4,594,487
Other Court Operations	\$ 7,716,027	\$ 835,984			\$ 708	\$ 8,552,719	\$ 21,004,143	\$ 7,284,455	\$ 23,106,131
Court Interpreters	\$ 3,414,359	\$ 664,726			\$ 686	\$ 4,079,771	\$ 9,341,362	\$ 3,987,246	\$ 8,770,547
Jury Services	\$ 803,819	\$ 130,845	\$ 502,382		\$ 232	\$ 1,437,278	\$ 3,416,386	\$ 1,523,795	\$ 3,777,881
Security	\$ 956,149	\$ 6,548			\$ 3,859	\$ 966,555	\$ 3,288,207	\$ 1,370,552	\$ 3,659,818
<b>Trial Court Operations Program</b>	<b>\$ 58,192,222</b>	<b>\$ 7,940,880</b>	<b>\$ 502,382</b>	<b>\$ 196,205</b>	<b>\$ 8,489</b>	<b>\$ 66,840,178</b>	<b>\$ 157,927,349</b>	<b>\$ 66,986,705</b>	<b>\$ 164,893,731</b>
Enhanced Collections	\$ 1,469,431	\$ 215,144				\$ 1,684,575	\$ 4,974,181	\$ 1,660,998	\$ 4,080,947
Other Non-Court Operations	\$ 747,487	\$ 31,978			\$ 172	\$ 779,636	\$ 1,972,417	\$ 861,658	\$ 1,860,666
<b>Non-Court Operations Program</b>	<b>\$ 2,216,918</b>	<b>\$ 247,122</b>			<b>\$ 172</b>	<b>\$ 2,464,212</b>	<b>\$ 6,946,598</b>	<b>\$ 2,522,656</b>	<b>\$ 5,941,613</b>
Executive Office	\$ 215,355	\$ 5,332				\$ 220,687	\$ 627,656	\$ 181,888	\$ 639,593
Fiscal Services	\$ 2,700,958	\$ 653,453	\$ 500	\$ (223,057)	\$ (66,095)	\$ 3,065,758	\$ 7,800,786	\$ 3,307,067	\$ 7,840,997
Human Resources	\$ 2,019,614	\$ 178,547				\$ 2,198,161	\$ 4,450,509	\$ 2,517,659	\$ 5,537,042
Business & Facilities Services	\$ 3,429,299	\$ 3,199,336		\$ 26,852	\$ (76,169)	\$ 6,579,317	\$ 14,987,228	\$ 5,746,266	\$ 16,479,919
Information Technology	\$ 2,390,610	\$ 3,118,177			\$ (66,175)	\$ 5,442,612	\$ 10,343,032	\$ 4,937,646	\$ 6,844,489
<b>Court Administration Program</b>	<b>\$ 10,755,835</b>	<b>\$ 7,154,845</b>	<b>\$ 500</b>	<b>\$ (196,205)</b>	<b>\$ (208,439)</b>	<b>\$ 17,506,536</b>	<b>\$ 38,209,211</b>	<b>\$ 16,690,526</b>	<b>\$ 37,342,040</b>
<b>Total</b>	<b>\$ 71,164,976</b>	<b>\$ 15,342,847</b>	<b>\$ 502,882</b>	<b>\$ 0</b>	<b>\$ (199,778)</b>	<b>\$ 86,810,926</b>	<b>\$ 203,083,158</b>	<b>\$ 86,199,886</b>	<b>\$ 208,177,384</b>

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Orange County Superior Court  


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 Court

FY 2014/2015 – 2nd Quarter  


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 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, the Judicial Council, the District Attorney Office, and the Insurance company.
4	The prior year revenue adjustments (\$15,032) reflect the over-accrual of FY 2013/2014 reimbursements of AB1058 Grants' expenditures.
5	The negative balance in Alarm Service (\$1,190) reflects the accruals of FY 2013/14 expenditures of Facilities Delegation that will be re-classified to prior year expenses in the 3 <sup>rd</sup> quarter.
6	The prior year expense adjustments (\$199,778) reflect the refunds of prior year's expenditures, the true-up of JC staff support charges of FY 11/12, FY 12/13, and FY 13/14; and the over-accrual of FY 2013/2014 expenditures in Software/License Fees, Servers, Telecommunications, and Maintenance Supplies.



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

Orange County Superior Court  
 Court

FY 2014/2015 – 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)	1,487.70	1,425.60	1,418.60		

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