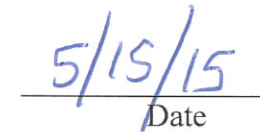


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

  
\_\_\_\_\_  
Date

Orange County Superior Court

\_\_\_\_\_  
Court

FY 2014-2015; 3rd Quarter

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

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

For the month ended March						
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	\$ (2,936,846)	\$ 4,252,013	\$ (1,343,423)	\$ 638,795	\$ 610,539	\$ (498,057)
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Other		\$ 34,017			\$ 34,017	\$ 34,017
Distribution				\$ 271,226	\$ 271,226	\$ 287,239
Cash on Hand	\$ 23,350				\$ 23,350	\$ 22,675
Cash with County	\$ 334,128	\$ 0	\$ 0	\$ 60,171,883	\$ 60,506,011	\$ 43,566,671
<b>Total Cash</b>	<b>\$ (2,574,368)</b>	<b>\$ 4,286,030</b>	<b>\$ (1,343,423)</b>	<b>\$ 61,081,904</b>	<b>\$ 61,450,143</b>	<b>\$ 43,417,544</b>
Short Term Investment	\$ 13,288,556			\$ 8,102,158	\$ 21,390,713	\$ 35,316,751
<b>Total Investments</b>	<b>\$ 13,288,556</b>			<b>\$ 8,102,158</b>	<b>\$ 21,390,713</b>	<b>\$ 35,316,751</b>
Accounts Receivable - General	\$ 596,496	\$ 956,314	\$ 1,494,473	\$ 0	\$ 3,047,283	\$ 2,242,395
Due From Other Governments	\$ 0	\$ 0	\$ 0	\$ 9,750	\$ 9,750	\$ 5,263
Due From State	\$ 0	\$ 0	\$ 0		\$ 0	\$ 3,091
Distribution Due To/From				\$ 4,471	\$ 4,471	\$ 2,203
<b>Total Receivables</b>	<b>\$ 596,496</b>	<b>\$ 956,314</b>	<b>\$ 1,494,473</b>	<b>\$ 14,221</b>	<b>\$ 3,061,504</b>	<b>\$ 2,252,952</b>
<b>Total Assets</b>	<b>\$ 11,310,684</b>	<b>\$ 5,242,344</b>	<b>\$ 151,051</b>	<b>\$ 69,198,283</b>	<b>\$ 85,902,361</b>	<b>\$ 80,987,248</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Accrued Liabilities	\$ 0	\$ 0	\$ 0	\$ 7,740	\$ 7,740	\$ 5,990
Accounts Payable - General	\$ 979,047	\$ 200,422	\$ 31,097	\$ 0	\$ 1,210,566	\$ 1,481,771
Due to Other Funds	\$ 4,471	\$ 0	\$ 0	\$ 0	\$ 4,471	\$ 2,203
TC145 Liability				\$ 4,288,028	\$ 4,288,028	\$ 4,432,529
Sales and Use Tax	\$ 273				\$ 273	\$ 194
Interest				\$ 126	\$ 126	\$ 62
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 983,791</b>	<b>\$ 200,422</b>	<b>\$ 31,097</b>	<b>\$ 4,295,894</b>	<b>\$ 5,511,204</b>	<b>\$ 5,922,749</b>
Criminal				\$ 4,728,320	\$ 4,728,320	\$ 5,267,302
Trust Held Outside of the AOC				\$ 60,173,893	\$ 60,173,893	\$ 43,131,063
Trust Interest Payable				\$ 176	\$ 176	\$ 135
<b>Total Trust Deposits</b>				<b>\$ 64,902,389</b>	<b>\$ 64,902,389</b>	<b>\$ 48,398,500</b>
Benefits Payable	\$ (404)				\$ (404)	\$ (251)
<b>Total Payroll Liabilities</b>	<b>\$ (404)</b>	<b>\$ 0</b>			<b>\$ (404)</b>	<b>\$ (251)</b>
Revenue Collected in Advance	\$ 3,762	\$ 34,017			\$ 37,779	\$ 45,344
Liabilities For Deposits	\$ 125,559	\$ 1,035			\$ 126,594	\$ 91,917
<b>Total Other Liabilities</b>	<b>\$ 129,321</b>	<b>\$ 35,052</b>			<b>\$ 164,373</b>	<b>\$ 137,261</b>
<b>Total Liabilities</b>	<b>\$ 1,112,708</b>	<b>\$ 235,475</b>	<b>\$ 31,097</b>	<b>\$ 69,198,283</b>	<b>\$ 70,577,562</b>	<b>\$ 54,458,259</b>
<b>Total Fund Balance</b>	<b>\$ 10,197,976</b>	<b>\$ 5,006,869</b>	<b>\$ 119,954</b>		<b>\$ 15,324,799</b>	<b>\$ 26,528,989</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 11,310,684</b>	<b>\$ 5,242,344</b>	<b>\$ 151,051</b>	<b>\$ 69,198,283</b>	<b>\$ 85,902,361</b>	<b>\$ 80,987,248</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 March						
	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	\$ 102,125,933	\$ 789,696		\$ 102,915,629	\$ 138,856,430	\$ 101,050,556	\$ 132,708,460
Improvement and Modernization Fund	\$ 834,219			\$ 834,219	\$ 1,805,919	\$ (10,815)	\$ 1,352,264
Judges' Compensation (45.25)	\$ 890,622			\$ 890,622	\$ 1,178,000	\$ 876,375	\$ 1,178,000
Court Interpreter (45.45)	\$ 6,681,155			\$ 6,681,155	\$ 9,113,273	\$ 6,344,009	\$ 8,528,339
Civil Coordination Reimbursement (45.55)	\$ 18,594			\$ 18,594	\$ 40,000	\$ 9,389	\$ 40,000
MOU Reimbursements (45.10 and General)	\$ 4,635,151			\$ 4,635,151	\$ 7,876,534	\$ 5,045,025	\$ 7,654,022
Other Miscellaneous	\$ 6,929,920			\$ 6,929,920	\$ 6,961,920	\$ 6,957,857	\$ 6,969,920
	<b>\$ 122,115,594</b>	<b>\$ 789,696</b>		<b>\$ 122,905,290</b>	<b>\$ 165,832,076</b>	<b>\$ 120,272,396</b>	<b>\$ 158,431,005</b>
<b>Grants</b>							
AB 1058 Commissioner/Facilitator			\$ 2,134,453	\$ 2,134,453	\$ 3,249,322	\$ 1,980,396	\$ 3,197,451
Other AOC Grants			\$ 67,807	\$ 67,807	\$ 150,500	\$ 85,853	\$ 149,956
Non-AOC Grants			\$ 30,370	\$ 30,370	\$ 104,439	\$ 15,856	\$ 183,187
			<b>\$ 2,232,630</b>	<b>\$ 2,232,630</b>	<b>\$ 3,504,261</b>	<b>\$ 2,082,105</b>	<b>\$ 3,530,594</b>
<b>Other Financing Sources</b>							
Interest Income	\$ 54,430	\$ 4,569		\$ 58,999	\$ 25,000	\$ 78,894	\$ 100,000
Donations					\$ 1,500		\$ 1,500
Local Fees	\$ 2,491,555	\$ 830,629		\$ 3,322,184	\$ 4,957,100	\$ 3,349,582	\$ 5,753,100
Non-Fee Revenues	\$ 407,308			\$ 407,308	\$ 647,500	\$ 553,816	\$ 653,500
Enhanced Collections		\$ 2,851,218		\$ 2,851,218	\$ 4,974,181	\$ 2,925,638	\$ 4,750,947
Escheatment	\$ 3,821,079			\$ 3,821,079	\$ 3,800,000		\$ 20,000
Prior Year Revenue	\$ (1,276)		\$ 0	\$ (1,276)		\$ (83,493)	
County Program - Restricted	\$ 306,102	\$ 3,673,586		\$ 3,979,688	\$ 8,179,529	\$ 4,035,778	\$ 8,687,007
Reimbursement Other	\$ 1,038,211	\$ 2,976,591		\$ 4,014,802	\$ 5,634,059	\$ 3,527,362	\$ 4,332,807
Other Miscellaneous	\$ 40,328	\$ 36,250		\$ 76,579	\$ 300,000	\$ 156,745	\$ 300,000
	<b>\$ 8,157,737</b>	<b>\$ 10,372,844</b>	<b>\$ 0</b>	<b>\$ 18,530,582</b>	<b>\$ 28,518,869</b>	<b>\$ 14,544,322</b>	<b>\$ 24,598,861</b>
<b>Total Revenues</b>	<b>\$ 130,273,332</b>	<b>\$ 11,162,540</b>	<b>\$ 2,232,630</b>	<b>\$ 143,668,502</b>	<b>\$ 197,855,206</b>	<b>\$ 136,898,823</b>	<b>\$ 186,560,460</b>
<b>EXPENDITURES</b>							
<b>Personal Services</b>							
Salaries - Permanent	\$ 68,053,859	\$ 2,921,215	\$ 986,642	\$ 71,961,715	\$ 103,132,876	\$ 74,937,103	\$ 105,375,596
Temp Help	\$ 903,563	\$ 78,890	\$ 53,775	\$ 1,036,228	\$ 1,518,581	\$ 990,236	\$ 1,417,493
Overtime	\$ 2,030,291	\$ 115,861	\$ 12,638	\$ 2,158,790	\$ 825,573	\$ 3,979,323	\$ 2,742,022
Staff Benefits	\$ 37,553,332	\$ 1,571,268	\$ 541,078	\$ 39,665,678	\$ 56,775,106	\$ 38,185,465	\$ 53,458,600
	<b>\$ 108,541,046</b>	<b>\$ 4,687,234</b>	<b>\$ 1,594,132</b>	<b>\$ 114,822,411</b>	<b>\$ 162,252,136</b>	<b>\$ 118,092,127</b>	<b>\$ 162,993,711</b>
<b>Operating Expenses and Equipment</b>							
General Expense	\$ 1,870,420	\$ 35,131	\$ 20,569	\$ 1,926,119	\$ 3,148,505	\$ 1,672,823	\$ 3,028,965
Printing	\$ 161,075	\$ 40,053		\$ 201,128	\$ 486,600	\$ 288,247	\$ 587,801
Telecommunications	\$ 1,197,340	\$ 3,061		\$ 1,200,400	\$ 1,892,226	\$ 1,033,191	\$ 1,608,157
Postage	\$ 418,721	\$ 119,129		\$ 537,849	\$ 1,065,700	\$ 604,971	\$ 1,029,150
Insurance	\$ 57,770			\$ 57,770	\$ 67,460	\$ 62,534	\$ 66,201
In-State Travel	\$ 89,391	\$ 5,819	\$ 3,240	\$ 98,450	\$ 258,254	\$ 103,602	\$ 203,839
Out-of-State Travel	\$ 9,484	\$ 0		\$ 9,484	\$ 4,300	\$ 12,294	
Training	\$ 168,493	\$ 120	\$ 8,177	\$ 176,791	\$ 357,226	\$ 151,854	\$ 275,870
Security Services	\$ 606,976	\$ 2,827	\$ 77,989	\$ 687,792	\$ 1,463,755	\$ 685,243	\$ 1,429,577
Facility Operations	\$ 1,451,957	\$ 1,252,412		\$ 2,704,368	\$ 4,207,897	\$ 2,554,748	\$ 5,425,562
Contracted Services	\$ 7,396,246	\$ 3,240,301	\$ 92,691	\$ 10,729,239	\$ 17,949,132	\$ 10,415,195	\$ 19,538,880
Consulting and Professional Services	\$ 670,191			\$ 670,191	\$ 579,430	\$ 863,609	\$ 1,137,214
Information Technology	\$ 3,939,804		\$ 239	\$ 3,940,043	\$ 7,541,403	\$ 4,799,615	\$ 9,183,276
Major Equipment	\$ 322,728			\$ 322,728	\$ 713,334	\$ 91,523	\$ 447,479
Other Items of Expense	\$ 17,138	\$ 466		\$ 17,605	\$ 35,800	\$ 11,502	\$ 31,702
	<b>\$ 18,377,733</b>	<b>\$ 4,699,318</b>	<b>\$ 202,906</b>	<b>\$ 23,279,957</b>	<b>\$ 39,771,022</b>	<b>\$ 23,350,951</b>	<b>\$ 43,993,673</b>
<b>Special Items of Expense</b>							
Jury Costs	\$ 798,182			\$ 798,182	\$ 1,060,000	\$ 762,660	\$ 1,190,000
Judgements, Settlements and Claims	\$ 500			\$ 500		\$ 12,000	
Internal Cost Recovery	\$ (359,764)	\$ 44,126	\$ 315,638	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (199,950)	\$ 172		\$ (199,778)		\$ 2,051,412	
	<b>\$ 238,968</b>	<b>\$ 44,298</b>	<b>\$ 315,638</b>	<b>\$ 598,904</b>	<b>\$ 1,060,000</b>	<b>\$ 2,826,072</b>	<b>\$ 1,190,000</b>
<b>Total Expenditures</b>	<b>\$ 127,157,746</b>	<b>\$ 9,430,850</b>	<b>\$ 2,112,676</b>	<b>\$ 138,701,272</b>	<b>\$ 203,083,158</b>	<b>\$ 144,269,150</b>	<b>\$ 208,177,384</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 3,115,586</b>	<b>\$ 1,731,690</b>	<b>\$ 119,954</b>	<b>\$ 4,967,230</b>	<b>\$ (5,227,952)</b>	<b>\$ (7,370,327)</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)	<b>\$ 10,197,976</b>	<b>\$ 5,006,869</b>	<b>\$ 119,954</b>	<b>\$ 15,324,799</b>	<b>\$ 5,129,617</b>	<b>\$ 26,528,989</b>	<b>\$ 12,282,392</b>



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

	For the month ended March								
	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	\$ 45,768,624	\$ 1,664,891		\$ 243,510	\$ 898	\$ 47,677,924	\$ 67,195,949	\$ 48,474,043	\$ 64,835,059
Traffic & Other Infractions	\$ 2,730,480	\$ 425,607			\$ 553	\$ 3,156,639	\$ 5,024,328	\$ 4,020,481	\$ 6,188,291
Other Criminal Cases	\$ 6,905,276	\$ 2,190,350			\$ 1,183	\$ 9,096,809	\$ 13,683,768	\$ 8,990,686	\$ 15,429,665
Civil	\$ 5,287,512	\$ 312,815				\$ 5,600,328	\$ 7,979,228	\$ 5,844,982	\$ 9,892,374
Family & Children Services	\$ 7,584,317	\$ 309,355		\$ 72,128	\$ 371	\$ 7,966,171	\$ 10,495,604	\$ 8,202,245	\$ 12,220,335
Probate, Guardianship & Mental Health Services	\$ 2,091,553	\$ 49,987				\$ 2,141,540	\$ 2,855,533	\$ 2,357,900	\$ 2,962,523
Juvenile Dependency Services	\$ 1,866,031	\$ 4,127,817				\$ 5,993,848	\$ 11,257,868	\$ 6,761,530	\$ 9,456,620
Juvenile Delinquency Services	\$ 898,413	\$ 540,647				\$ 1,439,059	\$ 2,391,878	\$ 1,653,681	\$ 4,594,487
Other Court Operations	\$ 12,471,774	\$ 1,215,165			\$ 708	\$ 13,687,646	\$ 20,995,143	\$ 12,453,314	\$ 23,106,131
Court Interpreters	\$ 5,503,388	\$ 994,848			\$ 686	\$ 6,498,921	\$ 9,341,362	\$ 6,317,627	\$ 8,770,547
Jury Services	\$ 1,288,471	\$ 205,906	\$ 798,182		\$ 232	\$ 2,292,791	\$ 3,416,386	\$ 2,501,026	\$ 3,777,881
Security	\$ 1,532,653	\$ 84,537			\$ 3,859	\$ 1,621,049	\$ 3,288,207	\$ 2,243,779	\$ 3,659,818
<b>Trial Court Operations Program</b>	<b>\$ 93,928,492</b>	<b>\$ 12,121,924</b>	<b>\$ 798,182</b>	<b>\$ 315,638</b>	<b>\$ 8,489</b>	<b>\$ 107,172,725</b>	<b>\$ 157,925,254</b>	<b>\$ 109,821,294</b>	<b>\$ 164,893,731</b>
Enhanced Collections	\$ 2,379,255	\$ 360,741				\$ 2,739,996	\$ 4,974,181	\$ 2,651,690	\$ 4,080,947
Other Non-Court Operations	\$ 1,189,603	\$ 43,327			\$ 172	\$ 1,233,102	\$ 1,972,417	\$ 1,395,960	\$ 1,860,666
<b>Non-Court Operations Program</b>	<b>\$ 3,568,858</b>	<b>\$ 404,068</b>			<b>\$ 172</b>	<b>\$ 3,973,097</b>	<b>\$ 6,946,598</b>	<b>\$ 4,047,650</b>	<b>\$ 5,941,613</b>
Executive Office	\$ 350,968	\$ 5,454				\$ 356,422	\$ 627,656	\$ 383,700	\$ 639,593
Fiscal Services	\$ 4,272,684	\$ 1,078,908	\$ 500	\$ (359,764)	\$ (66,095)	\$ 4,926,232	\$ 7,793,881	\$ 7,472,215	\$ 7,840,997
Human Resources	\$ 3,269,400	\$ 341,592				\$ 3,610,992	\$ 4,450,509	\$ 3,962,936	\$ 5,537,042
Business & Facilities Services	\$ 5,570,390	\$ 5,164,079		\$ 44,126	\$ (76,169)	\$ 10,702,426	\$ 14,987,228	\$ 9,834,540	\$ 16,479,919
Information Technology	\$ 3,861,619	\$ 4,163,932			\$ (66,175)	\$ 7,959,377	\$ 10,352,032	\$ 8,746,815	\$ 6,844,489
<b>Court Administration Program</b>	<b>\$ 17,325,061</b>	<b>\$ 10,753,965</b>	<b>\$ 500</b>	<b>\$ (315,638)</b>	<b>\$ (208,439)</b>	<b>\$ 27,555,450</b>	<b>\$ 38,211,306</b>	<b>\$ 30,400,206</b>	<b>\$ 37,342,040</b>
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	<b>\$ 114,822,411</b>	<b>\$ 23,279,957</b>	<b>\$ 798,682</b>	<b>\$ 0</b>	<b>\$ (199,778)</b>	<b>\$ 138,701,272</b>	<b>\$ 203,083,158</b>	<b>\$ 144,269,150</b>	<b>\$ 208,177,384</b>

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Orange County Superior Court  
Court

FY 2014/2015 – 3rd 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, the Judicial Council, the Orange County Public Works, and the Child Support Services.
4	The negative balance of Benefits Payable (\$404) is the duplicate payment of Court Interpreters non-medical benefit premiums, pending credit from the vendors.
5	The prior year revenue adjustments (\$1,276) reflect the over-accrual of FY 2013/2014 reimbursements of AB1058 Grants' expenditures.
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 – 3rd 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	1,395.80	

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