

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

8/14/15

Date

Orange County Superior Court

Court

Fiscal Year 2014/2015 - 4th Quarter

Fiscal Year and Ending Quarter

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

For the month ended June						
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			
ASSETS						
Operations	\$ (4,675,268)	\$ 4,384,840	\$ 0	\$ 572,220	\$ 281,793	\$ (1,107,692)
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Other		\$ 24,164			\$ 24,164	\$ 34,017
Distribution				\$ 263,951	\$ 263,951	\$ 314,304
Cash on Hand	\$ 23,350				\$ 23,350	\$ 22,775
Cash with County	\$ 6,186,067	\$ 0	\$ 0	\$ 55,421,660	\$ 61,607,727	\$ 53,214,802
Total Cash	\$ 1,539,149	\$ 4,409,004	\$ 0	\$ 56,257,832	\$ 62,205,985	\$ 52,483,205
Short Term Investment	\$ 10,553,443			\$ 7,678,704	\$ 18,232,147	\$ 20,080,457
Total Investments	\$ 10,553,443			\$ 7,678,704	\$ 18,232,147	\$ 20,080,457
Accrued Revenue	\$ 119,506	\$ 3,367		\$ 0	\$ 122,873	\$ 90,564
Accounts Receivable - General	\$ 140,771	\$ 1,128,153	\$ 781,887	\$ 0	\$ 2,050,811	\$ 1,365,067
Due From Employee	\$ 13				\$ 13	\$ 91
Due From Other Funds	\$ 2,105,207	\$ 0			\$ 2,105,207	\$ 1,798,977
Due From Other Governments	\$ 52,606	\$ 887,509	\$ 1,175	\$ 13,206	\$ 954,496	\$ 1,526,786
Due From State	\$ 4,903,491	\$ 225,268	\$ 330,593		\$ 5,459,352	\$ 4,050,127
Trust Due To/From				\$ 4,310,102	\$ 4,310,102	\$ 4,256,727
Distribution Due To/From				\$ 4,992	\$ 4,992	\$ 4,537
Civil Filing Fee Due To/From				\$ 4,446,047	\$ 4,446,047	\$ 4,560,818
General Due To/From	\$ 371,156	\$ 662,223			\$ 1,033,379	\$ 974,208
Total Receivables	\$ 7,692,750	\$ 2,906,521	\$ 1,113,655	\$ 8,774,347	\$ 20,487,272	\$ 18,627,903
Prepaid Expenses - General	\$ 1,031,734	\$ 0			\$ 1,031,734	\$ 0
Total Prepaid Expenses	\$ 1,031,734	\$ 0			\$ 1,031,734	\$ 0
Total Assets	\$ 20,817,076	\$ 7,315,525	\$ 1,113,655	\$ 72,710,883	\$ 101,957,138	\$ 91,191,565
LIABILITIES AND FUND BALANCES						
Accrued Liabilities	\$ (543,122)	\$ 709,758	\$ 10,138	\$ 1,104,953	\$ 1,281,728	\$ 4,471,619
Accounts Payable - General	\$ 2,925,312	\$ 196,549	\$ 35,839	\$ 0	\$ 3,157,700	\$ 2,890,827
Due to Other Funds	\$ 4,992	\$ 1,199,266	\$ 905,941	\$ 9,789,529	\$ 11,899,728	\$ 11,595,268
Due to State	\$ 351,119			\$ 3,921,806	\$ 4,272,925	\$ 4,244,261
TC145 Liability				\$ 8,609,044	\$ 8,609,044	\$ 9,408,233
Due to Other Governments	\$ 187,877	\$ 54,816	\$ 50,886	\$ 286	\$ 293,865	\$ 4,015,976
Sales and Use Tax	\$ 1,499				\$ 1,499	\$ 2,345
Interest				\$ 104	\$ 104	\$ 41
Total Accounts Payable and Accrued Liab.	\$ 2,927,676	\$ 2,160,390	\$ 1,002,804	\$ 23,425,722	\$ 29,516,592	\$ 36,628,570
Criminal				\$ 22,505	\$ 22,505	\$ 0
Trust Held Outside of the AOC				\$ 49,262,656	\$ 49,262,656	\$ 36,878,775
Total Trust Deposits				\$ 49,285,161	\$ 49,285,161	\$ 36,878,775
Accrued Payroll	\$ 7,337,174	\$ 303,283	\$ 110,851		\$ 7,751,308	\$ 7,192,161
Benefits Payable	\$ 0				\$ 0	\$ 178
Total Payroll Liabilities	\$ 7,337,174	\$ 303,283	\$ 110,851		\$ 7,751,308	\$ 7,192,339
Revenue Collected in Advance	\$ 5,800,000	\$ 24,164			\$ 5,824,164	\$ 34,017
Liabilities For Deposits	\$ 134,146	\$ 1,085			\$ 135,231	\$ 100,295
Uncleared Collections	\$ 10,140	\$ 493,392			\$ 503,532	\$ 0
Total Other Liabilities	\$ 5,944,286	\$ 518,641			\$ 6,462,927	\$ 134,312
Total Liabilities	\$ 16,209,136	\$ 2,982,314	\$ 1,113,655	\$ 72,710,883	\$ 93,015,988	\$ 80,833,996
Total Fund Balance	\$ 4,607,940	\$ 4,333,210	\$ 0		\$ 8,941,150	\$ 10,357,569
Total Liabilities and Fund Balance	\$ 20,817,076	\$ 7,315,525	\$ 1,113,655	\$ 72,710,883	\$ 101,957,138	\$ 91,191,565

**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 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				
REVENUES							
State Financing Sources							
Trial Court Trust Fund	\$ 137,714,382	\$ 1,351,267		\$ 139,065,649	\$ 138,856,430	\$ 135,543,189	\$ 132,708,460
Improvement and Modernization Fund	\$ 1,382,420			\$ 1,382,420	\$ 1,805,919	\$ 953,184	\$ 1,352,264
Judges' Compensation (45.25)	\$ 1,041,130			\$ 1,041,130	\$ 1,178,000	\$ 1,104,299	\$ 1,178,000
Court Interpreter (45.45)	\$ 8,961,731			\$ 8,961,731	\$ 9,113,273	\$ 8,496,352	\$ 8,528,339
Civil Coordination Reimbursement (45.55)	\$ 79,506			\$ 79,506	\$ 40,000	\$ 18,977	\$ 40,000
MOU Reimbursements (45.10 and General)	\$ 7,009,429			\$ 7,009,429	\$ 7,876,534	\$ 7,421,613	\$ 7,654,022
Other Miscellaneous	\$ 6,959,135			\$ 6,959,135	\$ 6,961,920	\$ 6,957,857	\$ 6,969,920
	\$ 163,147,733	\$ 1,351,267		\$ 164,499,000	\$ 165,832,076	\$ 160,495,471	\$ 158,431,005
Grants							
AB 1058 Commissioner/Facilitator	\$ 0		\$ 2,825,000	\$ 2,825,000	\$ 3,249,322	\$ 3,006,257	\$ 3,197,451
Other AOC Grants	\$ 15,880		\$ 115,629	\$ 131,509	\$ 150,500	\$ 146,225	\$ 149,956
Non-AOC Grants	\$ 650		\$ 52,793	\$ 53,443	\$ 104,439	\$ 80,316	\$ 183,187
	\$ 16,530		\$ 2,993,422	\$ 3,009,952	\$ 3,504,261	\$ 3,232,798	\$ 3,530,594
Other Financing Sources							
Interest Income	\$ 88,054	\$ 9,748		\$ 97,802	\$ 25,000	\$ 121,436	\$ 100,000
Investment Income							
Donations					\$ 1,500		\$ 1,500
Local Fees	\$ 4,662,790	\$ 221,165		\$ 4,883,956	\$ 4,957,100	\$ 4,991,766	\$ 5,753,100
Non-Fee Revenues	\$ 628,343			\$ 628,343	\$ 647,500	\$ 783,890	\$ 653,500
Enhanced Collections		\$ 4,462,818		\$ 4,462,818	\$ 4,974,181	\$ 4,333,408	\$ 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	\$ 473,779	\$ 5,992,357		\$ 6,466,135	\$ 8,179,529	\$ 7,304,127	\$ 8,687,007
Reimbursement Other	\$ 1,427,380	\$ 3,795,052		\$ 5,222,433	\$ 5,634,059	\$ 4,704,417	\$ 4,332,807
Sale of Fixed Assets							
Other Miscellaneous	\$ 94,142	\$ 36,250		\$ 130,392	\$ 300,000	\$ 186,585	\$ 300,000
	\$ 11,194,291	\$ 14,517,391	\$ 0	\$ 25,711,682	\$ 28,518,869	\$ 22,342,136	\$ 24,598,861
Total Revenues	\$ 174,358,554	\$ 15,868,658	\$ 2,993,422	\$ 193,220,634	\$ 197,855,206	\$ 186,070,405	\$ 186,560,460
EXPENDITURES							
Personal Services							
Salaries - Permanent	\$ 93,947,796	\$ 4,239,745	\$ 1,343,043	\$ 99,530,583	\$ 103,085,076	\$ 102,815,835	\$ 105,375,596
Temp Help	\$ 1,263,606	\$ 129,768	\$ 65,478	\$ 1,458,852	\$ 1,527,127	\$ 1,491,015	\$ 1,417,493
Overtime	\$ 2,662,405	\$ 122,581	\$ 15,903	\$ 2,800,889	\$ 837,766	\$ 5,351,638	\$ 2,742,022
Staff Benefits	\$ 51,554,303	\$ 2,131,528	\$ 739,595	\$ 54,425,425	\$ 56,775,106	\$ 52,035,252	\$ 53,458,600
	\$ 149,428,110	\$ 6,623,621	\$ 2,164,019	\$ 158,215,750	\$ 162,225,075	\$ 161,693,739	\$ 162,993,711
Operating Expenses and Equipment							
General Expense	\$ 2,669,216	\$ 55,275	\$ 48,475	\$ 2,772,967	\$ 3,169,998	\$ 3,941,060	\$ 3,028,965
Printing	\$ 245,739	\$ 59,035		\$ 304,774	\$ 486,600	\$ 393,046	\$ 587,801
Telecommunications	\$ 1,742,479	\$ 4,620		\$ 1,747,099	\$ 1,897,226	\$ 1,565,734	\$ 1,608,157
Postage	\$ 569,144	\$ 175,770		\$ 744,913	\$ 1,065,700	\$ 932,065	\$ 1,029,150
Insurance	\$ 57,770			\$ 57,770	\$ 67,460	\$ 62,534	\$ 66,201
In-State Travel	\$ 141,155	\$ 13,701	\$ 3,631	\$ 158,487	\$ 228,298	\$ 197,114	\$ 203,839
Out-of-State Travel	\$ 12,969	\$ 0		\$ 12,969	\$ 11,052	\$ 23,868	
Training	\$ 270,423	\$ 255	\$ 5,231	\$ 275,909	\$ 380,565	\$ 360,791	\$ 275,870
Security Services	\$ 470,345	\$ 8,492	\$ 249,242	\$ 728,079	\$ 1,463,755	\$ 1,487,669	\$ 1,429,577
Facility Operations	\$ 2,164,167	\$ 2,275,038		\$ 4,439,205	\$ 4,207,897	\$ 5,443,337	\$ 5,425,562
Utilities							
Contracted Services	\$ 10,843,065	\$ 4,980,141	\$ 130,238	\$ 15,953,444	\$ 17,942,432	\$ 16,202,023	\$ 19,538,880
Consulting and Professional Services	\$ 1,347,862			\$ 1,347,862	\$ 579,430	\$ 3,551,524	\$ 1,137,214
Information Technology	\$ 4,594,372		\$ 239	\$ 4,594,611	\$ 7,548,536	\$ 7,483,098	\$ 9,183,276
Major Equipment	\$ 371,710			\$ 371,710	\$ 713,334	\$ 1,841,354	\$ 447,479
Other Items of Expense	\$ 22,785	\$ 466		\$ 23,251	\$ 35,800	\$ 27,292	\$ 31,702
	\$ 25,523,202	\$ 7,572,793	\$ 437,056	\$ 33,533,052	\$ 39,798,083	\$ 43,512,507	\$ 43,993,673
Special Items of Expense							
Grand Jury							
Jury Costs	\$ 1,092,217			\$ 1,092,217	\$ 1,060,000	\$ 1,090,116	\$ 1,190,000
Judgements, Settlements and Claims	\$ 500			\$ 500		\$ 87,530	
Debt Service							
Other	\$ 2,001,212			\$ 2,001,212		\$ 1,200,000	
Capital Costs							
Internal Cost Recovery	\$ (1,075,754)	\$ 681,485	\$ 394,269	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (205,750)	\$ 72		\$ (205,678)		\$ 2,028,259	
	\$ 1,812,425	\$ 681,558	\$ 394,269	\$ 2,888,252	\$ 1,060,000	\$ 4,405,905	\$ 1,190,000
Total Expenditures	\$ 176,763,738	\$ 14,877,971	\$ 2,995,344	\$ 194,637,053	\$ 203,083,158	\$ 209,612,151	\$ 208,177,384
Excess (Deficit) of Revenues Over Expenditures	\$ (2,405,183)	\$ 990,686	\$ (1,922)	\$ (1,416,419)	\$ (5,227,952)	\$ (23,541,746)	\$ (21,616,924)
Operating Transfers In (Out)	\$ 272,863	\$ (274,784)	\$ 1,922	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)							
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)	\$ 4,607,940	\$ 4,333,210	\$ 0	\$ 8,941,150	\$ 5,129,617	\$ 10,357,569	\$ 12,282,392

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

	For the month ended June								
	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)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 62,507,560	\$ 2,652,584		\$ 303,236	\$ 898	\$ 65,464,279	\$ 67,217,001	\$ 66,592,478	\$ 64,835,059
Traffic & Other Infractions	\$ 3,772,887	\$ 590,677			\$ 553	\$ 4,364,116	\$ 5,010,724	\$ 5,481,969	\$ 6,188,291
Other Criminal Cases	\$ 9,438,942	\$ 3,248,603			\$ 1,183	\$ 12,688,727	\$ 13,695,092	\$ 13,269,216	\$ 15,429,665
Civil	\$ 7,111,629	\$ 433,791				\$ 7,545,420	\$ 7,931,614	\$ 8,014,508	\$ 9,892,374
Family & Children Services	\$ 10,366,164	\$ 572,796		\$ 91,033	\$ 371	\$ 11,030,364	\$ 10,496,530	\$ 11,836,951	\$ 12,220,335
Probate, Guardianship & Mental Health Services	\$ 3,017,934	\$ 80,918				\$ 3,098,852	\$ 2,863,519	\$ 3,279,306	\$ 2,962,523
Juvenile Dependency Services	\$ 2,483,615	\$ 5,908,542			\$ (100)	\$ 8,392,057	\$ 11,273,339	\$ 9,206,401	\$ 9,456,620
Juvenile Delinquency Services	\$ 1,233,939	\$ 828,001				\$ 2,061,940	\$ 2,390,952	\$ 2,382,372	\$ 4,594,487
Other Court Operations	\$ 17,976,305	\$ 1,552,136			\$ 708	\$ 19,529,149	\$ 21,000,173	\$ 17,911,820	\$ 23,106,131
Court Interpreters	\$ 7,751,548	\$ 1,427,137			\$ 686	\$ 9,179,371	\$ 9,341,362	\$ 8,880,412	\$ 8,770,547
Jury Services	\$ 1,797,257	\$ 352,286	\$ 1,092,217		\$ 232	\$ 3,241,993	\$ 3,416,386	\$ 3,525,305	\$ 3,777,881
Security	\$ 2,116,114	\$ 732,415			\$ 3,859	\$ 2,852,388	\$ 3,288,207	\$ 3,860,938	\$ 3,659,818
Trial Court Operations Program	\$ 129,573,894	\$ 18,379,886	\$ 1,092,217	\$ 394,269	\$ 8,389	\$ 149,448,656	\$ 157,924,899	\$ 154,241,676	\$ 164,893,731
Enhanced Collections	\$ 3,274,030	\$ 597,825		\$ 590,963		\$ 4,462,818	\$ 4,974,181	\$ 4,333,408	\$ 4,080,947
Other Non-Court Operations	\$ 1,567,684	\$ 67,128			\$ 172	\$ 1,634,984	\$ 1,972,417	\$ 1,869,214	\$ 1,860,666
Non-Court Operations Program	\$ 4,841,714	\$ 664,953		\$ 590,963	\$ 172	\$ 6,097,801	\$ 6,946,598	\$ 6,202,622	\$ 5,941,613
Executive Office	\$ 483,873	\$ 8,268				\$ 492,141	\$ 531,644	\$ 588,941	\$ 639,593
Fiscal Services	\$ 5,898,742	\$ 1,781,264	\$ 2,000,500	\$ (1,075,754)	\$ (66,095)	\$ 8,538,656	\$ 6,621,449	\$ 12,510,521	\$ 7,840,997
Human Resources	\$ 4,461,328	\$ 440,521				\$ 4,901,849	\$ 5,650,047	\$ 5,477,530	\$ 5,537,042
Business & Facilities Services	\$ 7,626,341	\$ 7,026,234	\$ 1,212	\$ 90,522	\$ (76,169)	\$ 14,668,140	\$ 14,992,306	\$ 15,610,732	\$ 16,479,919
Information Technology	\$ 5,329,858	\$ 5,231,926			\$ (71,975)	\$ 10,489,810	\$ 10,416,215	\$ 14,980,128	\$ 6,844,489
Court Administration Program	\$ 23,800,142	\$ 14,488,213	\$ 2,001,712	\$ (985,232)	\$ (214,239)	\$ 39,090,596	\$ 38,211,661	\$ 49,167,852	\$ 37,342,040
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
Total	\$ 158,215,750	\$ 33,533,052	\$ 3,093,929	\$ 0	\$ (205,678)	\$ 194,637,053	\$ 203,083,158	\$ 209,612,151	\$ 208,177,384

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Orange County Superior Court
Court

FY 2014/2015 – 4th Quarter
Fiscal Year and Ending Quarter

FOOTNOTES

1	The negative cash balance of Operations Funds is offset by other cash balances of General funds.
2	Accounts Receivable – General includes amounts due from other governments and from the State, which will be re-classified on the final CAFR reports.
3	The Total Receivables are understated of \$238,993 due to missing recording of trust deposits in transit with the County and June 2015’s interest earned due from the County. The correct balance is \$20,726,265 which will be adjusted on the final CAFR reports.
4	The negative balance of Accrued Liabilities is offset by the amount in Accounts Payable – General.
5	The Total Accounts Payable and Accrued Liabilities are understated of \$3,213,830 due to missing recording of June 2015’s fee distribution and June 2015’s administrative fee due to the County. The correct balance is \$32,730,423 which will be adjusted on the final CAFR reports.
6	The Total Trust Deposits are overstated of \$2,974,837 due to missing recording of payables due to the County for fee distribution and administrative fee, partially offset by receivables due from the County for trust deposits in transit and interest earned in June 2015. The correct balance is \$46,310,324 which will be adjusted on the final CAFR reports.
7	The prior year revenue adjustments (\$1,276) reflect the over-accrual of FY 2013/2014 reimbursements of AB1058 Grants’ expenditures.
8	The prior year expense adjustments (\$205,677.91) 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 – 4th Quarter
 Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (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	1,403.9

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

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					
Nonspendable	227,708	804,026	1,031,734	-	-	-	-	-	-	1,031,734
Restricted	-	-	-	4,198,036	-	-	-	-	-	4,198,036
Committed	1,918,746	-	1,918,746	135,175	-	-	-	-	-	2,053,921
Assigned	-	1,657,460	1,657,460	-	-	-	-	-	-	1,657,460
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 2,146,454	\$ 2,461,486	\$ 4,607,940	\$ 4,333,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,941,150