

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

Dec 1, 2016

Date

Orange County Superior Court

Court

FY 2016/2017 - 1st Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Orange County Superior Court

Court

FY 2016/2017 - 1st Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

1	The negative cash balance of (\$1,683,234) in General Fund is offset by cash equivalents of \$43.4 million. There is no cash overdrawn as of 9/30/16.
2	The negative cash balance of Grant Funds (\$864,759) results from the timing difference between the payment of expenditures and the cash receipt as well as cash movements managed by the Treasury of the Judicial Council.
3	The negative cash balance of Trust (\$233) results from the timing difference between Court posting and Bank clearing of disbursements. Balance is cleared in October 2016.
4	The balance of \$1,686,773 in Accounts Receivable-General includes amount due from other governments and from the State, which will be re-classified in the final CAFR reports.
5	The negative balance of Total Assets of Grant Funds (\$215,391) reflect the pending billing for reimbursement of expenditures incurred.
6	The \$24,436 amount in the Uncleared Collections liability reflects excess money received from the IVR vendor. Balance is eligible for future claims or escheatment.
7	The negative balance of Reimbursement-Other (\$166,267) results from an accrual reversal of Facilities Modification reimbursement, pending for cash receipt.
8	The prior year revenue adjustment of (\$1,089) represents over-accruals of FY 15/16 revenues.
9	The prior year expenditures adjustment of (\$1,161) represents over-accruals of FY 15/16 expenditures.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Orange County Superior Court

Court

FY 2016/2017 - 1st 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)	1,528.1	1,442.5			

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 September					
	Fiscal Year 2016/17					2015/16
	Governmental Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue				
Non-Grant		Grant				
ASSETS						
Operations	\$ (1,683,234)	\$ 3,545,974	\$ (864,759)	\$ 269,419	\$ 1,267,400	\$ 917,796
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Other		\$ 24,164			\$ 24,164	\$ 24,164
Distribution				\$ 100,849	\$ 100,849	\$ 242,684
Civil Filing Fees				\$ 3,509,969	\$ 3,509,969	\$ 0
Trust				\$ (233)	\$ (233)	\$ 0
Cash on Hand	\$ 24,750				\$ 24,750	\$ 23,750
Cash with County	\$ 547,863	\$ 0	\$ 0	\$ 39,617,883	\$ 40,165,746	\$ 53,358,855
Cash Equivalents	\$ 43,372,272			\$ 4,457,151	\$ 47,829,423	\$ 51,319,455
Total Cash and Cash Equivalents	\$ 42,266,651	\$ 3,570,138	\$ (864,759)	\$ 47,955,038	\$ 92,927,068	\$ 105,891,705
Accounts Receivable - General	\$ 147,079	\$ 890,325	\$ 649,368	\$ 0	\$ 1,686,773	\$ 2,331,611
Due From Other Governments	\$ 0	\$ 0	\$ 0	\$ 28,528	\$ 28,528	\$ 13,459
Trust Due To/From				\$ 20,643	\$ 20,643	\$ 0
Distribution Due To/From				\$ 13,988	\$ 13,988	\$ 0
General Due To/From	\$ 0	\$ 0			\$ 0	\$ 2
Total Receivables	\$ 147,079	\$ 890,325	\$ 649,368	\$ 63,158	\$ 1,749,930	\$ 2,345,072
Prepaid Expenses - General	\$ 691,483	\$ 0			\$ 691,483	\$ 0
Total Prepaid Expenses	\$ 691,483	\$ 0			\$ 691,483	\$ 0
Total Assets	\$ 43,105,214	\$ 4,460,463	\$ (215,391)	\$ 48,018,196	\$ 95,368,482	\$ 108,236,776
LIABILITIES AND FUND BALANCES						
Accrued Liabilities	\$ 5	\$ 0	\$ 0	\$ 208,827	\$ 208,832	\$ 32,509
Accounts Payable - General	\$ 1,389,887	\$ 81,820	\$ 428	\$ 0	\$ 1,472,134	\$ 1,344,380
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 34,630	\$ 34,630	\$ 2
TC145 Liability				\$ 4,187,845	\$ 4,187,845	\$ 4,221,963
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ (624)	\$ (624)	\$ 0
AB145 Due to Other Government Agency				\$ 645,175	\$ 645,175	\$ 0
Sales and Use Tax	\$ 4,970	\$ 2			\$ 4,972	\$ 2,154
Interest				\$ 24	\$ 24	\$ 159
Total Accounts Payable and Accrued Liab.	\$ 1,394,861	\$ 81,822	\$ 428	\$ 5,075,878	\$ 6,552,989	\$ 5,601,168
Civil				\$ 110,424	\$ 110,424	\$ 0
Criminal				\$ 3,365,749	\$ 3,365,749	\$ 3,996,403
Trust Held Outside of the JCC				\$ 39,438,208	\$ 39,438,208	\$ 53,032,892
Trust Interest Payable				\$ 1,742	\$ 1,742	\$ 284
Total Trust Deposits				\$ 42,916,122	\$ 42,916,122	\$ 57,029,579
Benefits Payable	\$ 41				\$ 41	\$ 33
Total Payroll Liabilities	\$ 41	\$ 0	\$ 0		\$ 41	\$ 33
Revenue Collected in Advance	\$ 4,667	\$ 24,164			\$ 28,831	\$ 1,224,164
Liabilities For Deposits	\$ 194,582	\$ 2,906			\$ 197,489	\$ 148,587
Fees - Partial Payment & Overpayment				\$ 1,791	\$ 1,791	\$ 0
Uncleared Collections				\$ 24,406	\$ 24,406	\$ 0
Total Other Liabilities	\$ 199,249	\$ 27,070		\$ 26,196	\$ 252,516	\$ 1,372,751
Total Liabilities	\$ 1,594,150	\$ 108,893	\$ 428	\$ 48,018,196	\$ 49,721,667	\$ 64,003,530
Total Fund Balance	\$ 41,511,063	\$ 4,351,570	\$ (215,819)		\$ 45,646,815	\$ 44,233,246
Total Liabilities and Fund Balance	\$ 43,105,214	\$ 4,460,463	\$ (215,391)	\$ 48,018,196	\$ 95,368,482	\$ 108,236,776

**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 2016/17				2015/16		
	Governmental Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue					
Non-Grant		Grant					
REVENUES							
State Financing Sources							
Trial Court Trust Fund	\$ 69,061,790	\$ 112,914		\$ 69,174,704	\$ 149,895,546	\$ 69,869,757	\$ 149,428,162
Improvement and Modernization Fund					\$ 413,259	\$ 427,419	\$ 834,219
Judges' Compensation (45.25)	\$ 256,500			\$ 256,500	\$ 978,500	\$ 271,398	\$ 1,026,000
Court Interpreter (45.45)	\$ 2,386,504			\$ 2,386,504	\$ 9,792,244	\$ 2,004,537	\$ 9,200,000
Civil Coordination Reimbursement (45.55)					\$ 75,000		\$ 69,663
MOU Reimbursements (45.10 and General)	\$ 1,374,228			\$ 1,374,228	\$ 6,852,517	\$ 1,110,228	\$ 7,716,730
Other Miscellaneous					\$ 6,964,920		\$ 6,964,920
	\$ 73,079,022	\$ 112,914		\$ 73,191,936	\$ 174,971,986	\$ 73,683,339	\$ 175,239,694
Grants							
AB 1058 Commissioner/Facilitator			\$ 357,718	\$ 357,718	\$ 3,139,042	\$ 361,198	\$ 3,334,644
Other Judicial Council Grants			\$ 2,869	\$ 2,869	\$ 381,408	\$ (9,767)	\$ 350,969
Non-Judicial Council Grants			\$ 0	\$ 0	\$ 13,256	\$ (825)	\$ 24,872
			\$ 360,587	\$ 360,587	\$ 3,533,706	\$ 350,606	\$ 3,710,485
Other Financing Sources							
Interest Income	\$ 6,909	\$ 563		\$ 7,472	\$ 160,000	\$ 1,512	\$ 75,000
Donations					\$ 1,500		\$ 1,500
Local Fees	\$ 745,073	\$ 37,009		\$ 782,082	\$ 4,627,600	\$ 903,420	\$ 3,757,600
Non-Fee Revenues	\$ 93,342			\$ 93,342	\$ 594,500	\$ 102,260	\$ 621,000
Enhanced Collections		\$ 664,938		\$ 664,938	\$ 5,219,942	\$ 574,347	\$ 4,851,815
Escheatment							\$ 20,000
Prior Year Revenue	\$ (851)	\$ (238)		\$ (1,089)		\$ (650)	
County Program - Restricted	\$ 66,887	\$ 606,134		\$ 673,021	\$ 8,344,026	\$ 269,160	\$ 8,241,261
Reimbursement Other	\$ 87,235	\$ (166,267)		\$ (79,032)	\$ 3,711,422	\$ 586,272	\$ 4,182,847
Other Miscellaneous	\$ 8,893	\$ 29,099		\$ 37,992	\$ 200,000	\$ 9,467	\$ 200,000
	\$ 1,007,488	\$ 1,171,238		\$ 2,178,726	\$ 22,858,990	\$ 2,445,787	\$ 21,951,023
Total Revenues	\$ 74,086,510	\$ 1,284,152	\$ 360,587	\$ 75,731,249	\$ 201,364,682	\$ 76,479,732	\$ 200,901,202
EXPENDITURES							
Personal Services							
Salaries - Permanent	\$ 20,525,153	\$ 888,182	\$ 318,210	\$ 21,731,546	\$ 104,568,475	\$ 21,598,184	\$ 98,276,366
Temp Help	\$ 193,981	\$ 8,756	\$ 26	\$ 202,763	\$ 1,384,280	\$ 292,674	\$ 1,093,811
Overtime	\$ 579,211	\$ 58,813	\$ (410)	\$ 637,614	\$ 1,580,515	\$ 243,365	\$ 2,434,391
Staff Benefits	\$ 10,707,107	\$ 450,892	\$ 153,840	\$ 11,311,839	\$ 58,199,248	\$ 11,698,323	\$ 58,794,963
	\$ 32,005,451	\$ 1,406,643	\$ 471,667	\$ 33,883,761	\$ 165,732,516	\$ 33,832,546	\$ 160,599,531
Operating Expenses and Equipment							
General Expense	\$ 1,595,140	\$ 5,340	\$ 2,457	\$ 1,602,937	\$ 4,646,903	\$ 596,032	\$ 4,848,452
Printing	\$ 30,844	\$ 7,506		\$ 38,350	\$ 304,423	\$ 37,537	\$ 378,668
Telecommunications	\$ 222,205	\$ 1,307		\$ 223,511	\$ 1,564,217	\$ 189,466	\$ 2,162,097
Postage	\$ 84,122	\$ 22,788		\$ 106,909	\$ 836,850	\$ 188,248	\$ 1,008,400
Insurance					\$ 53,754		\$ 59,933
In-State Travel	\$ 12,682	\$ 1,515	\$ 726	\$ 14,922	\$ 274,604	\$ 28,697	\$ 248,007
Out-of-State Travel	\$ 2,587	\$ 1,489	\$ 252	\$ 4,329	\$ 50,623	\$ 20,126	\$ 32,511
Training	\$ 37,298	\$ 1,500	\$ 4,020	\$ 42,818	\$ 260,239	\$ 50,548	\$ 275,606
Security Services	\$ 6,935	\$ 1,600		\$ 8,535	\$ 9,500	\$ (1,130)	\$ 436,675
Facility Operations	\$ 403,353	\$ 375,886		\$ 779,239	\$ 3,450,391	\$ 555,050	\$ 3,739,091
Contracted Services	\$ 2,898,266	\$ 704,670	\$ 2,869	\$ 3,605,805	\$ 18,519,116	\$ 3,255,397	\$ 18,596,360
Consulting and Professional Services	\$ 136,325			\$ 136,325	\$ 1,059,528	\$ 37,113	\$ 1,102,880
Information Technology	\$ 1,157,837	\$ 0	\$ 0	\$ 1,157,837	\$ 7,694,116	\$ 2,108,414	\$ 6,389,356
Major Equipment	\$ 179,774			\$ 179,774	\$ 500,931	\$ 43,689	\$ 993,117
Other Items of Expense	\$ (101)	\$ 132		\$ 31	\$ 46,400	\$ 4,926	\$ 35,900
	\$ 6,767,266	\$ 1,123,733	\$ 10,324	\$ 7,901,323	\$ 39,271,595	\$ 7,114,115	\$ 40,307,053
Special Items of Expense							
Grand Jury							
Jury Costs	\$ 219,778			\$ 219,778	\$ 1,015,000	\$ 240,776	\$ 1,060,000
Judgements, Settlements and Claims	\$ 210			\$ 210		\$ 200	\$ 80,000
Internal Cost Recovery	\$ (94,415)	\$ 0	\$ 94,415	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (919)	\$ (242)		\$ (1,161)		\$ (1)	
	\$ 124,653	\$ (242)	\$ 94,415	\$ 218,827	\$ 1,015,000	\$ 240,975	\$ 1,140,000
Total Expenditures	\$ 38,897,370	\$ 2,530,135	\$ 576,406	\$ 42,003,911	\$ 206,019,113	\$ 41,187,636	\$ 202,046,584
Excess (Deficit) of Revenues Over Expenditures	\$ 35,189,140	\$ (1,245,982)	\$ (215,819)	\$ 33,727,339	\$ (4,654,431)	\$ 35,292,096	\$ (1,145,382)
Operating Transfers In (Out)	\$ 194,702	\$ (194,702)		\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)							
Beginning Balance (Deficit)	\$ 6,127,222	\$ 5,792,254	\$ 0	\$ 11,919,476	\$ 11,919,476	\$ 8,941,150	\$ 8,941,150
Ending Balance (Deficit)	\$ 41,511,063	\$ 4,351,570	\$ (215,819)	\$ 45,646,815	\$ 7,265,045	\$ 44,233,246	\$ 7,795,768

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

For the month ended September									
Fiscal Year 2016/17									
							2015/16		
	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	\$ 13,024,997	\$ 418,923		\$ 74,525		\$ 13,518,445	\$ 65,763,397	\$ 13,652,095	\$ 65,463,100
Traffic & Other Infractions	\$ 806,653	\$ 72,903				\$ 879,556	\$ 5,433,445	\$ 875,452	\$ 6,952,245
Other Criminal Cases	\$ 1,958,189	\$ 539,732				\$ 2,497,922	\$ 15,457,631	\$ 2,434,923	\$ 14,647,155
Civil	\$ 1,526,097	\$ 206,129				\$ 1,732,226	\$ 11,371,284	\$ 1,525,287	\$ 7,612,026
Family & Children Services	\$ 2,083,916	\$ 9,880		\$ 19,890	\$ (851)	\$ 2,112,835	\$ 11,477,817	\$ 2,138,942	\$ 12,699,164
Probate, Guardianship & Mental Health Services	\$ 700,849	\$ 33,126				\$ 733,974	\$ 4,317,121	\$ 743,743	\$ 3,898,291
Juvenile Dependency Services	\$ 499,856	\$ 1,603,912				\$ 2,103,768	\$ 8,605,319	\$ 1,975,010	\$ 7,512,688
Juvenile Delinquency Services	\$ 293,158	\$ 123,717				\$ 416,875	\$ 2,452,925	\$ 397,313	\$ 1,347,274
Other Court Operations	\$ 4,386,361	\$ 523,672	\$ 210			\$ 4,910,243	\$ 29,325,269	\$ 4,657,291	\$ 25,594,108
Court Interpreters	\$ 1,707,465	\$ 407,781				\$ 2,115,247	\$ 10,389,678	\$ 2,026,186	\$ 9,623,495
Jury Services	\$ 360,337	\$ 55,209	\$ 219,778			\$ 635,323	\$ 3,244,754	\$ 744,419	\$ 3,405,966
Security	\$ 471,151	\$ 98,468				\$ 569,619	\$ 2,316,459	\$ 460,057	\$ 2,643,097
Trial Court Operations Program	\$ 27,819,029	\$ 4,093,452	\$ 219,988	\$ 94,415	\$ (851)	\$ 32,226,032	\$ 170,155,099	\$ 31,630,719	\$ 161,398,609
Enhanced Collections	\$ 685,083	\$ 49,807			\$ (4)	\$ 734,885	\$ 5,219,942	\$ 843,380	\$ 4,853,315
Other Non-Court Operations	\$ 383,752	\$ 7,933			\$ (238)	\$ 391,447	\$ 372,862	\$ 316,894	\$ 2,191,980
Non-Court Operations Program	\$ 1,068,834	\$ 57,740			\$ (242)	\$ 1,126,332	\$ 5,592,804	\$ 1,160,274	\$ 7,045,295
Executive Office	\$ 99,909	\$ 15,916				\$ 115,825	\$ 595,993	\$ 106,509	\$ 614,645
Fiscal Services	\$ 1,191,227	\$ 220,331		\$ (94,415)	\$ 0	\$ 1,317,143	\$ 1,359,298	\$ 1,265,569	\$ 6,386,191
Human Resources	\$ 1,049,128	\$ 46,214				\$ 1,095,342	\$ 2,513,311	\$ 1,406,825	\$ (1,599,821)
Business & Facilities Services	\$ 1,481,532	\$ 1,496,975		\$ 0		\$ 2,978,507	\$ 13,198,036	\$ 2,456,033	\$ 14,856,328
Information Technology	\$ 1,174,103	\$ 1,970,695			\$ (68)	\$ 3,144,730	\$ 12,604,572	\$ 3,161,707	\$ 13,345,337
Court Administration Program	\$ 4,995,898	\$ 3,750,132		\$ (94,415)	\$ (68)	\$ 8,651,547	\$ 30,271,210	\$ 8,396,643	\$ 33,602,680
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
Total	\$ 33,883,761	\$ 7,901,323	\$ 219,988	\$ 0	\$ (1,161)	\$ 42,003,911	\$ 206,019,113	\$ 41,187,636	\$ 202,046,584