


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

I HEREBY CERTIFY, to the best of my knowledge and belief, that the amounts stated herein and contained in the Quarterly Financial Statement detail documents included by reference above, fairly present a statement of all court revenues (financing sources), funds held in trust, and court expenditures in accordance with the reporting requirements adopted by the Judicial Council in the Trial Court Financial Policies and Procedures Manual.

  
\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

5/16/12  
Date

Superior Court of Orange County  
Court

Fiscal Year 2011-2012, Third Quarter  
Fiscal Year and Ending Quarter

**Orange Superior Court  
Trial Court Operations Fund  
Balance Sheet  
(Unaudited)**

YTD as of March 31									
Fiscal Year 2011/12								2010/11	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ 2,327,267	\$ (210,770)	\$ (2,744,246)				\$ 89,121	\$ (538,628)	\$ (765,209)
Payroll									
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other		\$ 39,808						\$ 39,808	\$ 110,980
Distribution							\$ 449,955	\$ 449,955	\$ 373,310
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 33,125							\$ 33,125	\$ 33,825
Cash with County	\$ 10,396,430	\$ 0	\$ 0				\$ 35,429,627	\$ 45,826,058	\$ 44,518,162
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ 12,761,822</b>	<b>\$ (170,962)</b>	<b>\$ (2,744,246)</b>				<b>\$ 35,968,703</b>	<b>\$ 45,815,316</b>	<b>\$ 44,276,069</b>
Short Term Investment	\$ 20,093,695						\$ 8,866,279	\$ 28,959,974	\$ 34,511,306
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 20,093,695</b>						<b>\$ 8,866,279</b>	<b>\$ 28,959,974</b>	<b>\$ 34,511,306</b>
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 79,648	\$ 1,216,131	\$ 2,415,403				\$ 0	\$ 3,711,182	\$ 4,066,694
Dishonored Checks									
Due From Employee	\$ 245							\$ 245	\$ 11
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 1,508
Due From Other Governments	\$ 5,286	\$ 0	\$ 0				\$ 657,693	\$ 662,979	\$ 666,088
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Trust Due To/From								\$ 0	\$ 0
Distribution Due To/From								\$ 0	\$ 0
Civil Filing Fee Due To/From								\$ 0	\$ 0
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
<b>Total Receivables</b>	<b>\$ 85,129</b>	<b>\$ 1,216,131</b>	<b>\$ 2,415,403</b>				<b>\$ 657,693</b>	<b>\$ 3,374,406</b>	<b>\$ 4,734,301</b>
Prepaid Expenses - General	\$ 20,077,358	\$ 0						\$ 20,077,358	\$ 25,650,578
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 20,077,358</b>	<b>\$ 0</b>						<b>\$ 20,077,358</b>	<b>\$ 25,650,578</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 30,16,035</b>	<b>\$ 1,045,168</b>	<b>\$ 2,415,403</b>				<b>\$ 45,492,675</b>	<b>\$ 89,227,036</b>	<b>\$ 109,172,253</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 6,181	\$ 6,181	\$ 0
Accounts Payable - General	\$ 573,988	\$ 51,978	\$ (228)				\$ 0	\$ 625,737	\$ 830,482
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 1,508
Due to Other Courts									
Due to State	\$ 0						\$ 0	\$ 0	\$ 0
TC145 Liability							\$ 4,729,146	\$ 4,729,146	\$ 4,960,105
Due to Other Governments	\$ 0		\$ 0				\$ 4,250,337	\$ 4,250,337	\$ 10,179,685
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,258							\$ 1,258	\$ 8,492
Interest							\$ 509	\$ 509	\$ 289
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 575,246</b>	<b>\$ 51,978</b>	<b>\$ (228)</b>				<b>\$ 8,995,372</b>	<b>\$ 9,613,197</b>	<b>\$ 15,980,560</b>
Civil									
Criminal							\$ 4,675,025	\$ 4,675,025	\$ 4,619,571
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 31,830,803	\$ 31,830,803	\$ 30,656,247
Trust Interest Payable							\$ 675	\$ 675	\$ 469
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 36,506,503</b>	<b>\$ 36,506,503</b>	<b>\$ 35,276,287</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 0							\$ 0	\$ 1,521
Deferred Compensation Payable									
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 0</b>	<b>\$ 1,521</b>
Revenue Collected in Advance	\$ 24,698	\$ 39,808						\$ 64,505	\$ 167,803
Liabilities For Deposits	\$ 75,782	\$ 110						\$ 75,892	\$ 92,671
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 100,480</b>	<b>\$ 39,918</b>						<b>\$ 140,397</b>	<b>\$ 260,474</b>
<b>Total Liabilities</b>	<b>\$ 675,726</b>	<b>\$ 91,895</b>	<b>\$ (228)</b>				<b>\$ 45,492,635</b>	<b>\$ 46,260,068</b>	<b>\$ 51,518,842</b>
Fund Balance - Nonspendable	\$ 28,244,094							\$ 28,244,094	
Fund Balance - Restricted	\$ 0	\$ 1,757,368						\$ 1,757,368	\$ 9,333,430
Fund Balance - Committed	\$ 16,169,633							\$ 16,169,633	
Fund Balance - Assigned	\$ 16,335,813							\$ 16,335,813	\$ 43,723,269
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (8,407,210)	\$ (804,095)	\$ (328,614)					\$ (9,539,919)	\$ 4,596,712
<b>Total Fund Balance</b>	<b>\$ 52,342,329</b>	<b>\$ 95,323</b>	<b>\$ (328,614)</b>				<b>\$ 52,966,988</b>	<b>\$ 52,966,988</b>	<b>\$ 57,655,411</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 580,16,955</b>	<b>\$ 1,045,168</b>	<b>\$ (328,614)</b>				<b>\$ 45,492,635</b>	<b>\$ 89,227,036</b>	<b>\$ 109,172,253</b>

**Orange Superior Court  
Trial Court Operations Fund  
Statement of Revenues, Expenditures and Changes in Fund Balances  
(Unaudited)**

YTD as of March 31										
Fiscal Year 2011/12										
2010/11										
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds				
		Non-Grant	Grant							
<b>REVENUES</b>										
<b>State Financing Sources</b>										
Trial Court Trust Fund	\$ 108,163,707	\$ 287,461					\$ 108,451,168	\$ 158,484,197	\$ 150,652,398	\$ 205,546,912
Trial Court Improvement Fund	\$ 308,254						\$ 308,254	\$ 554,953	\$ 6,533	\$ 723,260
Judicial Administration Efficiency & Mod Fund	\$ 35,715						\$ 35,715	\$ 856,820	\$ 425,060	\$ 841,920
Judges' Compensation (45.25)	\$ 862,128						\$ 862,128	\$ 1,130,500	\$ 601,620	\$ 1,111,500
Court Interpreter (45.45)	\$ 5,827,146						\$ 5,827,146	\$ 8,850,000	\$ 5,982,727	\$ 8,381,000
Civil Coordination Reimbursement (45.55)	\$ 31,883						\$ 31,883	\$ 100,000	\$ 25,871	\$ 83,000
MOU Reimbursements (45.10 and General)	\$ 6,685,442						\$ 6,685,442	\$ 8,952,343	\$ 5,435,974	\$ 9,456,959
Other Miscellaneous	\$ 46,338						\$ 46,338	\$ 69,000	\$ 59,729	\$ 84,846
	\$ 121,960,612	\$ 287,461					\$ 122,248,073	\$ 178,997,813	\$ 163,390,812	\$ 226,229,397
<b>Grants</b>										
AB 1058 Commissioner/Facilitator			\$ 2,381,427				\$ 2,381,427	\$ 3,511,017	\$ 2,195,412	\$ 3,509,654
Other AOC Grants	\$ (79,274)		\$ 184,269				\$ 104,995	\$ 189,012	\$ 55,049	\$ 141,320
Non-AOC Grants			\$ 79,319				\$ 79,319	\$ 102,424	\$ 458,324	\$ 670,000
	\$ (79,274)		\$ 2,645,015				\$ 2,565,741	\$ 3,802,453	\$ 2,708,785	\$ 4,320,974
<b>Other Financing Sources</b>										
Interest Income	\$ 125,358	\$ 2,891					\$ 128,249	\$ 389,000	\$ 180,181	\$ 230,892
Investment Income								\$ 2,500	\$ 95	\$ 2,000
Donations								\$ 4,668,000	\$ 2,839,433	\$ 3,954,500
Local Fees	\$ 3,114,992	\$ 13					\$ 3,115,005	\$ 666,400	\$ 415,239	\$ 1,097,300
Non-Fee Revenues	\$ 444,101						\$ 444,101	\$ 5,150,000	\$ 2,869,701	\$ 4,415,000
Enhanced Collections		\$ 3,140,729					\$ 3,140,729	\$ 45,000	\$ (104,155)	\$ 18,000
Escheatment	\$ 0						\$ 0	\$ 8,839,433	\$ 4,203,869	\$ 9,244,792
Prior Year Revenue	\$ 217,293	\$ 4,266,171					\$ 4,483,463	\$ 1,435,500	\$ 1,077,208	\$ 1,411,500
County Program - Restricted	\$ 1,040,920	\$ 2,103					\$ 1,043,023	\$ 1,000,000	\$ 950,636	\$ 1,085,000
Reimbursement Other	\$ 1,136,988						\$ 1,136,988	\$ 1,000,000	\$ 1,432,205	\$ 21,458,984
Sale of Fixed Assets								\$ 1,000,000	\$ 950,636	\$ 1,085,000
Other Miscellaneous	\$ 1,136,988						\$ 1,136,988	\$ 1,000,000	\$ 950,636	\$ 1,085,000
	\$ 6,079,651	\$ 7,411,907					\$ 13,491,558	\$ 22,195,833	\$ 12,432,205	\$ 21,458,984
<b>Total Revenues</b>	\$ 127,960,989	\$ 7,699,368	\$ 2,645,015				\$ 138,305,372	\$ 204,986,099	\$ 178,531,803	\$ 252,009,355
<b>EXPENDITURES</b>										
<b>Personal Services</b>										
Salaries - Permanent	\$ 77,965,353	\$ 2,565,670	\$ 1,417,617				\$ 81,948,640	\$ 113,829,743	\$ 80,513,282	\$ 111,439,673
Temp Help	\$ 2,763,388	\$ 96,057	\$ 6,368				\$ 2,865,813	\$ 2,022,242	\$ 1,834,769	\$ 2,851,170
Overtime	\$ 292,418	\$ 43,251					\$ 335,669	\$ 362,000	\$ 582,465	\$ 413,820
Staff Benefits	\$ 35,316,496	\$ 1,113,345	\$ 673,284				\$ 37,103,125	\$ 49,019,967	\$ 33,932,953	\$ 45,326,764
	\$ 116,337,655	\$ 3,818,323	\$ 2,097,269				\$ 122,253,247	\$ 165,233,952	\$ 116,863,469	\$ 160,031,427
<b>Operating Expenses and Equipment</b>										
General Expense	\$ 1,820,689	\$ 43,426	\$ 45,257				\$ 1,909,372	\$ 3,623,697	\$ 2,651,611	\$ 4,940,010
Printing	\$ 294,196	\$ 59,350					\$ 353,547	\$ 705,539	\$ 381,921	\$ 654,338
Telecommunications	\$ 828,420	\$ 596					\$ 829,016	\$ 1,501,441	\$ 1,220,281	\$ 1,751,827
Postage	\$ 527,712	\$ 147,914					\$ 675,626	\$ 969,950	\$ 585,116	\$ 954,475
Insurance	\$ 49,966						\$ 49,966	\$ 53,274	\$ 50,737	\$ 48,763
In-State Travel	\$ 92,966	\$ 13,557	\$ 3,238				\$ 109,760	\$ 237,388	\$ 84,770	\$ 223,474
Out-of-State Travel	\$ 1,032	\$ 431	\$ 4,682				\$ 6,145	\$ 2,471	\$ 9,908	\$ 20,000
Training	\$ 144,550	\$ 353	\$ 2,475				\$ 147,378	\$ 271,930	\$ 281,694	\$ 586,574
Security Services	\$ 329,687		\$ 179,311				\$ 508,998	\$ 1,441,333	\$ 29,833,908	\$ 41,595,219
Facility Operations	\$ 642,695						\$ 642,695	\$ 2,274,659	\$ 1,428,693	\$ 2,475,915
Utilities										
Contracted Services	\$ 10,379,368	\$ 4,385,852	\$ 145,777				\$ 14,910,997	\$ 22,249,399	\$ 14,166,084	\$ 25,629,584
Consulting and Professional Services	\$ 180,206		\$ 0				\$ 180,206	\$ 230,358	\$ 130,930	\$ 711,042
Information Technology	\$ 3,595,463	\$ 33,660	\$ 79,274				\$ 3,708,397	\$ 9,684,410	\$ 3,489,015	\$ 8,806,518
Major Equipment	\$ 723,083						\$ 723,083	\$ 822,936	\$ 1,842,771	\$ 2,312,912
Other Items of Expense	\$ 22,612						\$ 22,612	\$ 70,409	\$ 43,155	\$ 72,626
	\$ 19,632,646	\$ 4,685,139	\$ 460,034				\$ 24,777,800	\$ 44,139,194	\$ 56,200,594	\$ 90,783,277
<b>Special Items of Expense</b>										
Grand Jury										
Jury Costs	\$ 797,406						\$ 797,406	\$ 1,190,000	\$ 758,051	\$ 1,164,000
Judgements, Settlements and Claims	\$ 60						\$ 60		\$ 977	
Debt Service										
Other	\$ 16,779						\$ 16,779	\$ 30,651	\$ 111,989	\$ 30,651
<b>Capital Costs</b>										
Internal Cost Recovery	\$ (409,581)		\$ 409,581				\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment										
	\$ 404,664		\$ 409,581				\$ 814,246	\$ 1,220,651	\$ 871,027	\$ 1,194,651
<b>Total Expenditures</b>	\$ 143,637,965	\$ 8,503,463	\$ 2,966,863				\$ 147,845,292	\$ 210,693,797	\$ 173,935,090	\$ 252,009,355
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ (8,413,976)	\$ (804,095)	\$ (321,849)				\$ (9,539,919)	\$ (5,597,698)	\$ 4,596,712	\$ 0
<b>Operating Transfers In (Out)</b>	\$ 6,766		\$ (6,766)				\$ 0	\$ 0	\$ 0	\$ 0
<b>Fund Balance (Deficit)</b>										
Beginning Balance (Deficit)	\$ 60,749,539	\$ 1,757,368	\$ 0				\$ 62,506,907	\$ 62,506,907	\$ 53,056,699	\$ 53,056,699
Ending Balance (Deficit)	\$ 52,342,329	\$ 953,273	\$ (328,614)				\$ 52,966,988	\$ 56,909,209	\$ 57,653,411	\$ 53,056,699

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

PROGRAM EXPENDITURES:	YTD as of March 31							2010/11		
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
Judges & Courtroom Support	\$ 48,941,049	\$ 1,729,737	\$ 0				\$ 50,670,787	\$ 66,945,896	\$ 48,754,947	\$ 66,776,599
Traffic & Other Infractions	\$ 4,439,719	\$ 669,345					\$ 5,109,064	\$ 7,756,836	\$ 5,263,550	\$ 8,638,153
Other Criminal Cases	\$ 8,270,144	\$ 3,213,157					\$ 11,483,301	\$ 18,038,580	\$ 12,209,794	\$ 17,589,847
Civil	\$ 7,065,991	\$ 280,871					\$ 7,346,862	\$ 10,314,178	\$ 7,978,898	\$ 10,202,408
Family & Children Services	\$ 6,923,186	\$ 346,829			\$ 409,581		\$ 7,679,596	\$ 9,957,866	\$ 7,269,411	\$ 9,511,310
Probate, Guardianship & Mental Health Services	\$ 2,484,057	\$ 89,003					\$ 2,573,060	\$ 3,105,848	\$ 2,369,846	\$ 3,146,997
Juvenile Dependency Services	\$ 1,431,586	\$ 5,631,009					\$ 7,062,595	\$ 10,126,790	\$ 6,771,824	\$ 9,750,342
Juvenile Delinquency Services	\$ 1,013,255	\$ 1,119,369					\$ 2,132,624	\$ 2,839,984	\$ 1,723,523	\$ 3,097,297
Other Court Operations	\$ 1,987,640	\$ 2,130,075					\$ 4,117,715	\$ 22,407,245	\$ 10,340,696	\$ 20,522,573
Court Interpreters	\$ 5,080,918	\$ 1,301,709	\$ 797,406				\$ 6,382,626	\$ 8,680,108	\$ 6,084,470	\$ 8,278,845
Jury Services	\$ 1,282,194	\$ 378,433					\$ 2,438,032	\$ 3,514,514	\$ 2,352,517	\$ 3,085,891
Security	\$ 1,712,085	\$ 565,113					\$ 2,277,198	\$ 3,615,899	\$ 32,008,122	\$ 44,560,385
<b>Trial Court Operations Program</b>	<b>\$ 100,611,824</b>	<b>\$ 17,454,648</b>	<b>\$ 797,406</b>		<b>\$ 409,581</b>		<b>\$ 119,273,459</b>	<b>\$ 186,943,644</b>	<b>\$ 143,118,698</b>	<b>\$ 205,330,447</b>
Enhanced Collections	\$ 2,396,062	\$ 603,804					\$ 2,999,867	\$ 4,354,862	\$ 3,386,294	\$ 4,342,374
Other Non-Court Operations	\$ 1,302,020	\$ 39,120					\$ 1,341,140	\$ 1,849,172	\$ 1,322,930	\$ 2,180,913
<b>Non-Court Operations Program</b>	<b>\$ 3,698,082</b>	<b>\$ 642,924</b>					<b>\$ 4,341,007</b>	<b>\$ 6,203,834</b>	<b>\$ 4,708,624</b>	<b>\$ 6,503,287</b>
Executive Office	\$ 316,912	\$ 8,067					\$ 324,978	\$ 1,442,952	\$ 317,371	\$ 907,206
Fiscal Services	\$ 5,443,679	\$ 1,203,644	\$ 60		\$ (409,581)		\$ 6,237,803	\$ 10,247,536	\$ 5,208,601	\$ 11,011,758
Human Resources	\$ 3,715,317	\$ 210,436					\$ 3,925,753	\$ 5,069,279	\$ 3,477,172	\$ 3,536,325
Business & Facilities Services	\$ 4,544,696	\$ 2,086,454	\$ 0				\$ 6,631,150	\$ 10,726,547	\$ 6,428,531	\$ 13,281,818
Information Technology	\$ 3,922,737	\$ 3,171,626	\$ 16,779				\$ 7,111,142	\$ 9,991,105	\$ 8,678,192	\$ 11,438,514
<b>Court Administration Program</b>	<b>\$ 17,943,341</b>	<b>\$ 6,680,227</b>	<b>\$ 16,839</b>		<b>\$ (409,581)</b>		<b>\$ 24,230,628</b>	<b>\$ 37,446,419</b>	<b>\$ 28,109,868</b>	<b>\$ 40,175,621</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 122,253,247</b>	<b>\$ 24,777,800</b>	<b>\$ 814,245</b>		<b>\$ 0</b>		<b>\$ 147,845,292</b>	<b>\$ 210,593,797</b>	<b>\$ 173,935,090</b>	<b>\$ 252,009,355</b>

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Orange Superior Court

Court

FY 2011-2012 Q3

Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Included in Accounts Receivable – General: AR Due from Other Gov't (Account 131202) in the amount of \$1,287,593.68
2	Included in Accounts Payable – General: AP Due to Other Gov't in the amount of \$246,250.96.
3	The Fiduciary Funds balances displayed in the Balance Sheet statement do not accurately reflect the balances to date. The mapping of the activities in the County's financial system to the Court's financial system will be done at fiscal year-end.
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**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

Orange County Superior Court  
Court

FY 2011-2012 Q3  
Fiscal Year and Ending Quarter

Court Employee Positions (FTEs)	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
1688.22	1636	1628.22	1619.77		

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