

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

11/27/12

\_\_\_\_\_  
Date

Superior Court of Orange County  
Court

Fiscal Year 2012-2013, First Quarter  
Fiscal Year and Ending Quarter

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

For the month ended Sep						
Fiscal Year 2012/13						2011/12
	Governmental Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue				
		Non-Grant	Grant			
<b>ASSETS</b>						
Operations	\$ 1,584,727	\$ (576,485)	\$ (1,198,922)	\$ 338,743	\$ 148,063	\$ (743,169)
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Other		\$ 22,787			\$ 22,787	\$ 69,589
Distribution				\$ 445,619	\$ 445,619	\$ 519,505
Cash on Hand	\$ 32,125				\$ 32,125	\$ 33,925
Cash with County	\$ 10,593,903	\$ 0	\$ 0	\$ 28,682,564	\$ 39,276,467	\$ 45,817,387
<b>Total Cash</b>	<b>\$ 12,215,755</b>	<b>\$ (553,698)</b>	<b>\$ (1,198,922)</b>	<b>\$ 29,466,927</b>	<b>\$ 39,930,061</b>	<b>\$ 45,702,237</b>
Short Term Investment	\$ 22,145,782			\$ 9,021,788	\$ 31,167,571	\$ 37,207,976
<b>Total Investments</b>	<b>\$ 22,145,782</b>			<b>\$ 9,021,788</b>	<b>\$ 31,167,571</b>	<b>\$ 37,207,976</b>
Accounts Receivable - General	\$ 532,307	\$ 2,067,218	\$ 624,856	\$ 0	\$ 3,224,381	\$ 2,980,836
Due From Other Governments	\$ 0	\$ 0		\$ 8,798,781	\$ 8,798,781	\$ 663,445
Due From State	\$ 3,091	\$ 0	\$ 0		\$ 3,091	\$ 0
<b>Total Receivables</b>	<b>\$ 535,398</b>	<b>\$ 2,067,218</b>	<b>\$ 624,856</b>	<b>\$ 8,798,781</b>	<b>\$ 12,026,254</b>	<b>\$ 3,644,281</b>
Prepaid Expenses - General	\$ 11,471,612	\$ 0			\$ 11,471,612	\$ 16,804,518
<b>Total Prepaid Expenses</b>	<b>\$ 11,471,612</b>	<b>\$ 0</b>			<b>\$ 11,471,612</b>	<b>\$ 16,804,518</b>
<b>Total Assets</b>	<b>\$ 46,368,547</b>	<b>\$ 1,513,520</b>	<b>\$ (574,066)</b>	<b>\$ 47,287,496</b>	<b>\$ 94,595,498</b>	<b>\$ 103,359,013</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Accrued Liabilities	\$ 0	\$ 0	\$ 0	\$ 5,062	\$ 5,062	\$ 6,181
Accounts Payable - General	\$ 408,473	\$ 13,864	\$ 0	\$ 0	\$ 422,336	\$ 500,832
Due to Other Funds	\$ 2,001	\$ 0	\$ 0	\$ 0	\$ 2,001	\$ 0
Due to State	\$ 0			\$ 0	\$ 0	\$ 82,278
TC145 Liability				\$ 5,510,743	\$ 5,510,743	\$ 4,722,812
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$ 3,839,879	\$ 3,839,879	\$ 4,250,337
Sales and Use Tax	\$ 84				\$ 84	\$ 4,825
Interest				\$ 285	\$ 285	\$ 226
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 410,557</b>	<b>\$ 13,864</b>	<b>\$ 0</b>	<b>\$ 9,355,969</b>	<b>\$ 9,780,390</b>	<b>\$ 9,567,489</b>
Criminal				\$ 4,294,501	\$ 4,294,501	\$ 4,173,730
Trust Held Outside of the AOC				\$ 33,636,405	\$ 33,636,405	\$ 31,830,803
Trust Interest Payable				\$ 621	\$ 621	\$ 245
<b>Total Trust Deposits</b>				<b>\$ 37,931,527</b>	<b>\$ 37,931,527</b>	<b>\$ 36,004,778</b>
Revenue Collected in Advance	\$ 309,000	\$ 22,787			\$ 331,787	\$ 163,784
Liabilities For Deposits	\$ 84,110	\$ 110			\$ 84,220	\$ 62,993
<b>Total Other Liabilities</b>	<b>\$ 393,110</b>	<b>\$ 22,897</b>			<b>\$ 416,007</b>	<b>\$ 226,777</b>
<b>Total Liabilities</b>	<b>\$ 803,668</b>	<b>\$ 36,761</b>	<b>\$ 0</b>	<b>\$ 47,287,496</b>	<b>\$ 48,127,925</b>	<b>\$ 45,799,044</b>
<b>Total Fund Balance</b>	<b>\$ 45,564,880</b>	<b>\$ 1,476,760</b>	<b>\$ (574,066)</b>		<b>\$ 46,467,573</b>	<b>\$ 57,559,968</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 46,368,547</b>	<b>\$ 1,513,520</b>	<b>\$ (574,066)</b>	<b>\$ 47,287,496</b>	<b>\$ 94,595,498</b>	<b>\$ 103,359,013</b>

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

	For the month ended Sep						
	Fiscal Year 2012/13				2011/12		
	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	\$ 25,911,954	\$ 40,256		\$ 25,952,210	\$ 111,063,510	\$ 33,418,835	\$ 153,743,760
Trial Court Improvement Fund	\$ 1			\$ 1	\$ 510,344		\$ 554,953
Judicial Administration Efficiency & Mod Fund					\$ 841,920	\$ 4,149	\$ 856,820
Judges' Compensation (45.25)	\$ 287,376			\$ 287,376	\$ 1,159,000	\$ 287,376	\$ 1,130,500
Court Interpreter (45.45)	\$ 1,616,810			\$ 1,616,810	\$ 9,000,000	\$ 1,783,086	\$ 8,850,000
Civil Coordination Reimbursement (45.55)					\$ 95,000	\$ 0	\$ 100,000
MOU Reimbursements (45.10 and General)	\$ 1,155,849			\$ 1,155,849	\$ 9,484,037	\$ 1,260,984	\$ 8,952,343
Other Miscellaneous					\$ 4,809,437		\$ 4,809,437
	\$ 28,971,990	\$ 40,256		\$ 29,012,246	\$ 136,963,248	\$ 36,754,429	\$ 178,997,813
<b>Grants</b>							
AB 1058 Commissioner/Facilitator			\$ 50,063	\$ 50,063	\$ 3,485,681	\$ (217,709)	\$ 3,511,017
Other AOC Grants	\$ 0		\$ (18,653)	\$ (18,653)	\$ 140,835	\$ (33,581)	\$ 189,012
Non-AOC Grants						\$ (52,071)	\$ 102,424
	\$ 0		\$ 33,410	\$ 33,410	\$ 3,626,516	\$ (303,361)	\$ 3,802,453
<b>Other Financing Sources</b>							
Interest Income	\$ 13,070	\$ 18		\$ 13,088	\$ 200,000	\$ 12,554	\$ 389,000
Donations					\$ 2,500		\$ 2,500
Local Fees	\$ 1,096,694	\$ 2		\$ 1,096,695	\$ 5,999,638	\$ 781,330	\$ 4,668,000
Non-Fee Revenues	\$ 120,236			\$ 120,236	\$ 636,000	\$ 110,168	\$ 666,400
Enhanced Collections		\$ 658,304		\$ 658,304	\$ 4,850,000	\$ 550,549	\$ 5,150,000
Escheatment					\$ 2,565,000	\$ (42,128)	\$ 45,000
County Program - Restricted	\$ 9,887	\$ 291,077		\$ 300,964	\$ 8,986,317	\$ 52,538	\$ 8,839,433
Reimbursement Other	\$ 86,108			\$ 86,108	\$ 3,959,951	\$ 108,124	\$ 1,435,500
Other Miscellaneous	\$ 221,759			\$ 221,759	\$ 895,400	\$ 362,710	\$ 1,000,000
	\$ 1,547,753	\$ 949,401		\$ 2,497,154	\$ 28,094,806	\$ 1,935,845	\$ 22,195,833
<b>Total Revenues</b>	\$ 30,519,743	\$ 989,657	\$ 33,410	\$ 31,542,810	\$ 188,884,570	\$ 38,386,913	\$ 204,996,099
<b>EXPENDITURES</b>							
<b>Personal Services</b>							
Salaries - Permanent	\$ 23,787,222	\$ 742,077	\$ 357,629	\$ 24,886,928	\$ 111,323,855	\$ 25,933,519	\$ 113,603,030
Temp Help	\$ 280,661	\$ 23,367		\$ 304,028	\$ 1,245,731	\$ 914,945	\$ 2,383,642
Overtime	\$ 35,236	\$ 5,464		\$ 40,700	\$ 256,048	\$ 73,725	\$ 362,000
Staff Benefits	\$ 10,419,885	\$ 330,532	\$ 157,499	\$ 10,907,917	\$ 50,468,909	\$ 11,233,847	\$ 49,019,967
	\$ 34,523,005	\$ 1,101,440	\$ 515,128	\$ 36,139,573	\$ 163,294,543	\$ 38,156,036	\$ 165,368,639
<b>Operating Expenses and Equipment</b>							
General Expense	\$ 312,143	\$ 5,316	\$ (3,066)	\$ 314,393	\$ 3,417,130	\$ 505,791	\$ 3,937,810
Printing	\$ 27,611	\$ 13,759		\$ 41,370	\$ 622,775	\$ 48,548	\$ 705,539
Telecommunications	\$ 87,546	\$ 1		\$ 87,547	\$ 2,667,847	\$ 141,738	\$ 1,467,892
Postage	\$ 101,568	\$ 28,050		\$ 129,618	\$ 1,070,002	\$ 168,894	\$ 969,950
Insurance					\$ 58,645		\$ 53,274
In-State Travel	\$ 14,389	\$ 2,963	\$ 1,744	\$ 19,097	\$ 228,039	\$ 24,647	\$ 233,736
Out-of-State Travel	\$ 524			\$ 524	\$ 8,800	\$ 7,243	\$ 4,066
Training	\$ 11,480		\$ 1,860	\$ 13,340	\$ 270,486	\$ 44,355	\$ 271,930
Security Services	\$ (14,315)		\$ (4,760)	\$ (19,074)	\$ 1,441,403	\$ (104,613)	\$ 1,441,333
Facility Operations	\$ 206,004			\$ 206,004	\$ 2,594,960	\$ 160,165	\$ 2,269,659
Contracted Services	\$ 1,371,647	\$ 79,860	\$ (4,396)	\$ 1,447,111	\$ 21,482,068	\$ 2,848,179	\$ 22,249,399
Consulting and Professional Services	\$ (6,160)			\$ (6,160)	\$ 654,300	\$ 10,298	\$ 230,358
Information Technology	\$ 397,870	\$ 810		\$ 398,680	\$ 5,286,046	\$ 810,272	\$ 9,549,211
Major Equipment	\$ 437,207			\$ 437,207	\$ 524,396	\$ 421,745	\$ 1,008,634
Other Items of Expense	\$ 1,705			\$ 1,705	\$ 45,218	\$ 9,677	\$ 70,409
	\$ 2,949,220	\$ 130,759	\$ (8,617)	\$ 3,071,361	\$ 40,372,115	\$ 4,896,939	\$ 44,463,000
<b>Special Items of Expense</b>							
Jury Costs	\$ 151,917			\$ 151,917	\$ 1,195,000	\$ 264,038	\$ 1,190,000
Judgements, Settlements and Claims						\$ 60	
Other	\$ 5,809			\$ 5,809	\$ 2,438	\$ 16,779	\$ 30,651
	\$ 56,761		\$ 100,965	\$ 157,726	\$ 1,197,438	\$ 280,877	\$ 1,220,651
<b>Total Expenditures</b>	\$ 37,528,986	\$ 1,232,199	\$ 607,476	\$ 39,368,660	\$ 204,864,086	\$ 43,333,852	\$ 211,052,280
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ (7,009,242)	\$ (242,542)	\$ (574,066)	\$ (7,825,850)	\$ (36,179,526)	\$ (4,946,939)	\$ (6,056,191)
<b>Fund Balance (Deficit)</b>							
Beginning Balance (Deficit)	\$ 52,574,122	\$ 1,719,302	\$ 0	\$ 54,293,423	\$ 54,293,423	\$ 62,506,907	\$ 62,506,907
Ending Balance (Deficit)	\$ 45,564,880	\$ (1,476,760)	\$ (574,066)	\$ 46,467,673	\$ 18,113,897	\$ 57,559,968	\$ 56,450,716

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

PROGRAM EXPENDITURES:	For the month ended Sep						2011/12	
	Fiscal Year 2012/13							
	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Internal Cost Recovery	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
Judges & Courtroom Support	\$ 14,714,813	\$ 355,832	\$ 0	\$ 0	\$ 15,070,645	\$ 66,897,812	\$ 15,653,687	\$ 66,931,809
Traffic & Other Infractions	\$ 1,324,006	\$ 133,516			\$ 1,457,522	\$ 7,272,128	\$ 1,562,228	\$ 7,815,134
Other Criminal Cases	\$ 2,388,227	\$ (12,066)			\$ 2,376,161	\$ 16,009,764	\$ 2,916,655	\$ 17,926,668
Civil	\$ 2,043,838	\$ 31,705			\$ 2,075,543	\$ 9,865,715	\$ 2,303,793	\$ 10,331,149
Family & Children Services	\$ 1,951,618	\$ 36,584			\$ 2,089,166	\$ 9,713,998	\$ 2,349,272	\$ 9,620,708
Probate, Guardianship & Mental Health Services	\$ 644,687	\$ 8,973			\$ 653,661	\$ 2,829,225	\$ 817,154	\$ 3,131,528
Juvenile Delinquency Services	\$ 446,061	\$ 775,771	\$ 0		\$ 1,221,832	\$ 9,190,676	\$ 1,438,446	\$ 10,130,947
Other Court Operations	\$ 247,217	\$ 141,951			\$ 389,168	\$ 2,256,705	\$ 563,566	\$ 2,839,984
Court Interpreters	\$ 3,575,880	\$ (5,126)			\$ 3,570,754	\$ 17,257,207	\$ 3,896,635	\$ 22,493,556
Jury Services	\$ 1,596,178	\$ 271,428			\$ 1,867,605	\$ 9,445,531	\$ 2,029,646	\$ 9,029,427
Security	\$ 367,573	\$ 79,823	\$ 151,917		\$ 599,313	\$ 3,855,339	\$ 756,567	\$ 3,509,543
	\$ 496,739	\$ (8,739)			\$ 488,001	\$ 3,745,569	\$ 463,188	\$ 3,615,669
<b>Trial Court Operations Program</b>	<b>\$ 29,796,835</b>	<b>\$ 1,809,653</b>	<b>\$ 151,917</b>	<b>\$ 100,965</b>	<b>\$ 31,859,370</b>	<b>\$ 158,339,669</b>	<b>\$ 34,750,637</b>	<b>\$ 167,379,652</b>
Enhanced Collections	\$ 689,535	\$ 73,953			\$ 763,488	\$ 4,379,544	\$ 904,806	\$ 4,354,662
Other Non-Court Operations	\$ 370,696	\$ 13,878			\$ 384,574	\$ 1,841,599	\$ 443,619	\$ 1,849,172
<b>Non-Court Operations Program</b>	<b>\$ 1,060,231</b>	<b>\$ 87,831</b>			<b>\$ 1,148,061</b>	<b>\$ 6,221,143</b>	<b>\$ 1,348,424</b>	<b>\$ 6,203,834</b>
Executive Office	\$ 96,847	\$ 1,233			\$ 98,081	\$ 875,733	\$ 98,048	\$ 1,418,797
Fiscal Services	\$ 1,549,280	\$ 24,616	\$ 3,372		\$ 1,476,303	\$ 9,232,016	\$ 1,651,739	\$ 10,247,833
Human Resources	\$ 1,052,586	\$ 71,423			\$ 1,124,009	\$ 4,799,357	\$ 1,148,777	\$ 5,071,098
Business & Facilities Services	\$ 1,369,470	\$ 393,549			\$ 1,763,018	\$ 13,018,294	\$ 1,919,957	\$ 10,706,632
Information Technology	\$ 1,214,324	\$ 683,056		\$ 2,437	\$ 1,899,817	\$ 12,377,884	\$ 2,416,069	\$ 10,025,044
<b>Court Administration Program</b>	<b>\$ 5,292,507</b>	<b>\$ 1,173,877</b>	<b>\$ 5,809</b>	<b>\$ (100,965)</b>	<b>\$ 6,361,228</b>	<b>\$ 40,305,284</b>	<b>\$ 7,234,590</b>	<b>\$ 37,469,404</b>
Expenditures Not Distributed or Posted to a Program								
Prior Year Adjustments Not Posted to a Program								
<b>Total</b>	<b>\$ 36,139,573</b>	<b>\$ 3,071,361</b>	<b>\$ 157,726</b>	<b>\$ 0</b>	<b>\$ 39,368,660</b>	<b>\$ 204,864,096</b>	<b>\$ 43,333,852</b>	<b>\$ 211,052,280</b>

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

Orange County Superior Court  
 Court

FY 2012-2013; First Quarter  
 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
1,600.62	1,600.62	1,558.26			

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Orange County Superior Court  
Court

FY 2012-2013; First Quarter  
Fiscal Year and Ending Quarter

**FOOTNOTES**

1	The total of authorized FTE (Full-time employee) positions reported on this quarterly financial statement (1,600.62) has been updated since the court's submission of the schedule 7A (1,627.14) in June 2012.
2	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.
3	Accounts Receivable- General includes \$2,156,927.81 of A/R – Due from Other Governments (GL 131202).
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