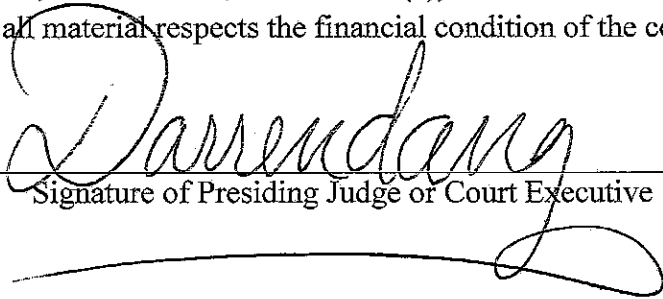


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

5/9/2017
Date

Orange County Superior Court

Court

FY 2016/2017 - 3rd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Orange County Superior Court

Court

FY 2016/2017 - 3rd Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

1	The negative cash balance of (\$2,800,439) in General Fund is offset by cash equivalents of \$16.6 million. There is no cash overdrawn as of 03/31/2017.
2	The negative cash balance of Grant Funds (\$1,164,631) results from the timing difference between the payment of expenditures and the receipt of reimbursement as well as cash movements managed by the Treasury of the Judicial Council.
3	The negative cash balance of Trust (\$6,262) results from the timing difference between Court posting and Bank clearing of disbursements. Balance is cleared in April 2017.
4	The negative balance of Total Assets of Grant Funds (\$153,412) reflects the pending billing for reimbursement of expenditures incurred.
5	The \$24,406 amount in the Uncleared Collections liability reflects excess money received from the IVR vendor. Balance is eligible for future claims or escheatment.
6	The negative balance (\$912) in Fiduciary Funds due to distribution timing of fees to the County as of March 31, 2017 was cleared in April.
7	The prior year expenditures adjustment of (\$12,753) represents over-accruals of FY 15/16 expenditures.
8	The prior year revenue adjustment of (\$997) represents over-accruals of FY 15/16 revenues.
9	
10	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Orange County Superior Court

Court

FY 2016/2017 - 3rd 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	1,420.7	1,431.5	

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 March									
Fiscal Year 2016/17									2015/16
	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						
ASSETS									
Operations	\$ (2,800,439)	\$ 3,960,094	\$ (1,164,631)			\$ 0	\$ 630,717	\$ 625,741	\$ 337,404
Payroll									
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other		\$ 24,164						\$ 24,164	\$ 24,164
Distribution							\$ 92,233	\$ 92,233	\$ (35,084)
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (6,262)	\$ (6,262)	\$ (7,027)
Credit Card									
Cash on Hand	\$ 24,850							\$ 24,850	\$ 24,750
Cash with County	\$ 295,983	\$ 0	\$ 0				\$ 43,659,250	\$ 43,955,232	\$ 36,889,556
Cash Outside of the JCC									
Cash Equivalents	\$ 16,560,255						\$ 7,528,503	\$ 24,088,758	\$ 22,085,492
Total Cash and Cash Equivalents	\$ 14,085,649	\$ 3,984,258	\$ (1,164,631)			\$ 0	\$ 51,904,441	\$ 68,809,716	\$ 59,324,256
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Accounts Receivable - General	\$ 1,047						\$ 0	\$ 1,047	\$ 0
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 513,892	\$ 1,068,787	\$ 0				\$ 32,007	\$ 1,614,686	\$ 743,805
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 10,322	\$ 619,617	\$ 1,011,220					\$ 1,641,159	\$ 1,661,116
Trust Due To/From							\$ 14,463	\$ 14,463	\$ 24,414
Distribution Due To/From							\$ 1,822	\$ 1,822	\$ 4,528
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 525,262	\$ 1,688,404	\$ 1,011,220				\$ 48,292	\$ 3,273,177	\$ 2,433,862
Prepaid Expenses - General	\$ 963,199	\$ 0						\$ 963,199	\$ 247,998
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 963,199	\$ 0						\$ 963,199	\$ 247,998
Other Assets									
Total Other Assets									
Total Assets	\$ 15,574,110	\$ 5,672,662	\$ (153,412)			\$ 0	\$ 51,952,733	\$ 73,046,092	\$ 62,006,116
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 13,649	\$ 13,649	\$ 10,367
Accounts Payable - General	\$ 1,091,100	\$ 84,459	\$ 0			\$ 0	\$ 0	\$ 1,175,560	\$ 1,515,246
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 16,285	\$ 16,285	\$ 28,942
Due to Other Courts									
Due to State	\$ 0						\$ 0	\$ 0	\$ 0
TC145 Liability							\$ 3,830,899	\$ 3,830,899	\$ 3,998,558
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ (912)	\$ (912)	\$ (1,188)
AB145 Due to Other Government Agency							\$ 720,981	\$ 720,981	\$ 693,600
Due to Other Public Agencies									
Sales and Use Tax	\$ 261	\$ 0						\$ 261	\$ 269
Interest							\$ 957	\$ 957	\$ 833
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,091,362	\$ 84,459	\$ 0			\$ 0	\$ 4,581,860	\$ 5,757,681	\$ 6,246,626
Civil							\$ 118,000	\$ 118,000	\$ 29,162
Criminal							\$ 3,547,078	\$ 3,547,078	\$ 3,799,903
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 43,678,519	\$ 43,678,519	\$ 36,551,993
Trust Interest Payable							\$ 1,846	\$ 1,846	\$ 1,431
Miscellaneous Trust							\$ 0	\$ 0	
Total Trust Deposits							\$ 47,345,443	\$ 47,345,443	\$ 40,382,490
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 1							\$ 1	\$ 1,027
Deferred Compensation Payable									
Deductions Payable	\$ 0							\$ 0	\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ 1	\$ 0	\$ 0					\$ 1	\$ 1,027
Revenue Collected in Advance	\$ 7,432	\$ 24,164						\$ 31,596	\$ 33,415
Liabilities For Deposits	\$ 209,098	\$ 2,981						\$ 212,079	\$ 171,853
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 1,025	\$ 1,025	\$ 874
Uncleared Collections							\$ 24,406	\$ 24,406	\$ 24,406
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 216,530	\$ 27,145					\$ 25,431	\$ 269,106	\$ 230,548
Total Liabilities	\$ 1,307,893	\$ 111,605	\$ 0			\$ 0	\$ 51,952,733	\$ 53,372,231	\$ 46,860,690
Total Fund Balance	\$ 14,266,216	\$ 5,561,057	\$ (153,412)			\$ 0		\$ 19,673,861	\$ 15,145,427
Total Liabilities and Fund Balance	\$ 15,574,110	\$ 5,672,662	\$ (153,412)			\$ 0	\$ 51,952,733	\$ 73,046,092	\$ 62,006,116

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 2016/17									2015/16		
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 110,668,363	\$ 791,042					\$ 111,459,405	\$ 149,895,546	\$ 109,717,250	\$ 149,428,162	
Improvement and Modernization Fund	\$ 413,259						\$ 413,259	\$ 413,259	\$ 789,086	\$ 834,219	
Judges' Compensation (0150019)	\$ 769,500						\$ 769,500	\$ 978,500	\$ 812,466	\$ 1,026,000	
Court Interpreter (0150037)	\$ 7,707,778						\$ 7,707,778	\$ 9,792,244	\$ 6,902,662	\$ 9,200,000	
Civil Coordination Reimbursement (0150091)	\$ 18,813						\$ 18,813	\$ 75,000	\$ 13,245	\$ 69,663	
MOU Reimbursements (0150010 and General)	\$ 5,110,257						\$ 5,110,257	\$ 6,852,517	\$ 4,745,501	\$ 7,716,730	
Other Miscellaneous	\$ 6,961,137						\$ 6,961,137	\$ 6,964,920	\$ 6,958,719	\$ 6,964,920	
	\$ 131,649,107	\$ 791,042					\$ 132,440,149	\$ 174,971,986	\$ 129,938,929	\$ 175,239,694	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 1,670,630				\$ 1,670,630	\$ 3,129,884	\$ 1,528,778	\$ 3,334,644	
Other Judicial Council Grants			\$ 309,626				\$ 309,626	\$ 381,408	\$ 29,775	\$ 350,969	
Non-Judicial Council Grants			\$ 20,225				\$ 20,225	\$ 13,256	\$ 3,697	\$ 24,872	
	\$ 0		\$ 2,000,482				\$ 2,000,482	\$ 3,524,548	\$ 1,562,251	\$ 3,710,485	
Other Financing Sources											
Interest Income	\$ 140,690	\$ 17,165					\$ 157,855	\$ 160,000	\$ 91,044	\$ 75,000	
Investment Income								\$ 1,500	\$ 6,152	\$ 1,500	
Donations											
Local Fees	\$ 2,585,108	\$ 263,390					\$ 2,848,498	\$ 4,627,600	\$ 3,130,880	\$ 3,757,600	
Non-Fee Revenues	\$ 356,765						\$ 356,765	\$ 594,500	\$ 372,760	\$ 621,000	
Enhanced Collections		\$ 2,722,566					\$ 2,722,566	\$ 5,219,942	\$ 2,758,796	\$ 4,851,815	
Escheatment	\$ 0						\$ 0			\$ 20,000	
Prior Year Revenue	\$ (884)	\$ (113)					\$ (997)		\$ 45,207		
County Program - Restricted	\$ 292,011	\$ 3,858,306					\$ 4,150,317	\$ 8,344,026	\$ 2,801,806	\$ 8,241,261	
Reimbursement Other	\$ 907,121	\$ 2,495,145					\$ 3,402,266	\$ 3,711,422	\$ 3,173,612	\$ 4,182,847	
Sale of Fixed Assets											
Other Miscellaneous	\$ 47,296	\$ 29,099					\$ 76,395	\$ 200,000	\$ 33,531	\$ 200,000	
	\$ 4,328,106	\$ 9,385,558					\$ 13,713,664	\$ 22,858,990	\$ 12,413,788	\$ 21,951,023	
Total Revenues	\$ 135,977,213	\$ 10,176,600	\$ 2,000,482				\$ 148,154,295	\$ 201,355,524	\$ 143,914,967	\$ 200,901,202	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 69,075,664	\$ 2,944,781	\$ 1,035,050				\$ 73,055,496	\$ 104,207,461	\$ 72,105,335	\$ 98,276,366	
Temp Help	\$ 704,720	\$ 21,188	\$ 129				\$ 726,037	\$ 1,364,121	\$ 887,302	\$ 1,093,811	
Overtime	\$ 875,919	\$ 135,941	\$ 0				\$ 1,011,860	\$ 1,631,269	\$ 1,210,951	\$ 2,434,391	
Staff Benefits	\$ 37,164,070	\$ 1,529,968	\$ 517,817				\$ 39,211,856	\$ 58,199,248	\$ 39,952,483	\$ 58,794,963	
	\$ 107,820,373	\$ 4,631,878	\$ 1,552,997				\$ 114,005,249	\$ 165,402,099	\$ 114,156,071	\$ 160,599,531	
Operating Expenses and Equipment											
General Expense	\$ 3,023,633	\$ 19,976	\$ 8,562				\$ 3,052,171	\$ 4,631,655	\$ 1,745,833	\$ 4,848,452	
Printing	\$ 126,632	\$ 33,399					\$ 160,030	\$ 304,423	\$ 128,448	\$ 378,668	
Telecommunications	\$ 830,183	\$ 3,687					\$ 833,870	\$ 1,638,017	\$ 880,382	\$ 2,162,097	
Postage	\$ 361,538	\$ 96,174					\$ 457,712	\$ 836,850	\$ 548,818	\$ 1,008,400	
Insurance	\$ 49,572						\$ 49,572	\$ 53,754	\$ 52,131	\$ 59,933	
In-State Travel	\$ 68,995	\$ 9,004	\$ 1,778				\$ 79,777	\$ 242,182	\$ 91,073	\$ 248,007	
Out-of-State Travel	\$ 27,050	\$ 2,184	\$ 1,342				\$ 30,576	\$ 62,047	\$ 44,998	\$ 32,511	
Training	\$ 164,798	\$ 3,001	\$ 3,695				\$ 171,494	\$ 292,477	\$ 189,930	\$ 275,606	
Security Services	\$ 6,935	\$ 6,198					\$ 13,133	\$ 23,500	\$ 109,654	\$ 436,675	
Facility Operations	\$ 1,136,517	\$ 1,766,399					\$ 2,902,916	\$ 3,450,391	\$ 2,462,354	\$ 3,739,091	
Utilities											
Contracted Services	\$ 9,439,201	\$ 3,461,856	\$ 335,491				\$ 13,236,549	\$ 18,658,616	\$ 11,410,711	\$ 18,596,360	
Consulting and Professional Services	\$ 740,848						\$ 740,848	\$ 1,059,528	\$ 721,026	\$ 1,102,880	
Information Technology	\$ 3,524,788	\$ 1,337	\$ 0				\$ 3,526,125	\$ 7,781,116	\$ 4,339,844	\$ 6,389,356	
Major Equipment	\$ 438,036						\$ 438,036	\$ 507,823	\$ 82,177	\$ 993,117	
Other Items of Expense	\$ 10,662	\$ 699					\$ 11,361	\$ 46,400	\$ 17,267	\$ 35,900	
	\$ 19,949,389	\$ 5,403,913	\$ 350,868				\$ 25,704,170	\$ 39,588,779	\$ 22,824,646	\$ 40,307,053	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 703,165						\$ 703,165	\$ 1,015,000	\$ 729,438	\$ 1,060,000	
Judgements, Settlements and Claims	\$ 78						\$ 78		\$ 537	\$ 80,000	
Debt Service											
Other									\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (440,114)	\$ 188,445	\$ 251,669				\$ 0	\$ (575)	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 27	\$ (11,141)	\$ (1,640)				\$ (12,753)		\$ (1)		
	\$ 263,157	\$ 177,304	\$ 250,029				\$ 690,490	\$ 1,014,425	\$ 729,974	\$ 1,140,000	
Total Expenditures	\$ 128,032,920	\$ 10,213,095	\$ 2,153,894				\$ 140,399,909	\$ 206,005,303	\$ 137,710,691	\$ 202,046,584	
Excess (Deficit) of Revenues Over Expenditures	\$ 7,944,293	\$ (36,495)	\$ (153,412)				\$ 7,754,386	\$ (4,649,779)	\$ 6,204,277	\$ (1,145,382)	
Operating Transfers In (Out)	\$ 194,702	\$ (194,702)					\$ 0	\$ (4,652)	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 6,127,222	\$ 5,792,254	\$ 0			\$ 0	\$ 11,919,476	\$ 11,919,476	\$ 8,941,150	\$ 8,941,150	
Ending Balance (Deficit)	\$ 14,266,216	\$ 5,561,057	\$ (153,412)			\$ 0	\$ 19,673,861	\$ 7,265,045	\$ 15,145,427	\$ 7,795,768	

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

For the month ended March										
Fiscal Year 2016/17									2015/16	
	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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 43,677,643	\$ 1,574,419			\$ 197,946	\$ (410)	\$ 45,449,598	\$ 65,937,497	\$ 46,250,012	\$ 65,463,100
Traffic & Other Infractions	\$ 2,676,817	\$ 606,886					\$ 3,283,703	\$ 5,381,391	\$ 2,916,290	\$ 6,952,245
Other Criminal Cases	\$ 6,484,410	\$ 2,398,907					\$ 8,883,317	\$ 15,473,994	\$ 8,293,867	\$ 14,647,155
Civil	\$ 5,370,208	\$ 583,148					\$ 5,953,356	\$ 11,371,284	\$ 5,131,903	\$ 7,612,026
Family & Children Services	\$ 6,907,695	\$ 322,126			\$ 51,661	\$ (851)	\$ 7,280,631	\$ 11,506,798	\$ 7,456,983	\$ 12,699,164
Probate, Guardianship & Mental Health Services	\$ 2,573,278	\$ 123,593					\$ 2,696,871	\$ 4,327,971	\$ 2,470,734	\$ 3,898,291
Juvenile Dependency Services	\$ 1,613,955	\$ 4,951,304					\$ 6,565,259	\$ 8,624,632	\$ 6,394,237	\$ 7,512,688
Juvenile Delinquency Services	\$ 949,513	\$ 527,644					\$ 1,477,157	\$ 2,453,085	\$ 1,363,548	\$ 1,347,274
Other Court Operations	\$ 14,690,611	\$ 1,634,208	\$ 0			\$ 0	\$ 16,324,819	\$ 23,862,121	\$ 16,218,639	\$ 25,594,108
Court Interpreters	\$ 5,906,507	\$ 1,426,322					\$ 7,332,829	\$ 10,389,678	\$ 6,816,462	\$ 9,623,495
Jury Services	\$ 1,196,132	\$ 220,019	\$ 703,165				\$ 2,119,316	\$ 3,250,754	\$ 2,223,773	\$ 3,405,966
Security	\$ 1,518,005	\$ 292,935					\$ 1,810,940	\$ 2,316,459	\$ 1,472,987	\$ 2,643,097
Trial Court Operations Program	\$ 93,564,773	\$ 14,661,512	\$ 703,165		\$ 249,608	\$ (1,261)	\$ 109,177,797	\$ 164,895,664	\$ 107,009,434	\$ 161,398,609
Enhanced Collections	\$ 2,286,042	\$ 310,801			\$ 188,445	\$ (11,028)	\$ 2,774,259	\$ 5,276,055	\$ 2,622,714	\$ 4,853,315
Other Non-Court Operations	\$ 1,264,895	\$ 26,025				\$ (113)	\$ 1,290,807	\$ 372,862	\$ 1,126,598	\$ 2,191,980
Non-Court Operations Program	\$ 3,550,936	\$ 336,825			\$ 188,445	\$ (11,141)	\$ 4,065,066	\$ 5,648,917	\$ 3,749,313	\$ 7,045,295
Executive Office	\$ 322,154	\$ 27,233					\$ 349,387	\$ 563,883	\$ 359,843	\$ 614,645
Fiscal Services	\$ 4,009,432	\$ 995,249			\$ (440,158)	\$ 0	\$ 4,564,522	\$ 6,959,648	\$ 4,924,525	\$ 6,386,191
Human Resources	\$ 3,530,140	\$ 255,218				\$ (284)	\$ 3,785,074	\$ 1,936,460	\$ 4,482,279	\$ (1,599,821)
Business & Facilities Services	\$ 5,047,286	\$ 4,807,213	\$ 78		\$ 0		\$ 9,854,577	\$ 13,231,524	\$ 8,790,140	\$ 14,856,328
Information Technology	\$ 3,980,527	\$ 4,620,921			\$ 2,106	\$ (68)	\$ 8,603,486	\$ 12,769,207	\$ 8,395,158	\$ 13,345,337
Court Administration Program	\$ 16,889,539	\$ 10,705,833	\$ 78		\$ (438,053)	\$ (351)	\$ 27,157,046	\$ 35,460,722	\$ 26,951,944	\$ 33,602,680
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 114,005,249	\$ 25,704,170	\$ 703,243		\$ 0	\$ (12,753)	\$ 140,399,909	\$ 206,005,303	\$ 137,710,691	\$ 202,046,584