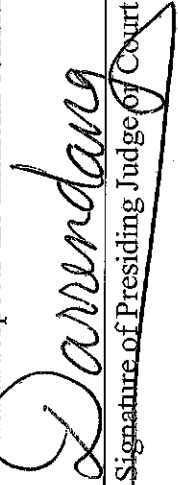


**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

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

12/07/18

\_\_\_\_\_  
Date

Orange County Superior Court

\_\_\_\_\_  
Court

FY 2018/2019 – 1st Quarter

\_\_\_\_\_  
Fiscal Year and Ending Quarter

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

	For the month ended September					
	Fiscal Year 2018/19					2017/18
	Governmental Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue				
Non-Grant		Grant				
<b>ASSETS</b>						
Operations	\$ (4,463,922)	\$ 4,230,783	\$ 648,569	\$ 322,983	\$ 738,413	\$ 4,001
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Distribution				\$ 378,367	\$ 378,367	\$ 95,662
Trust				\$ (6,031)	\$ (6,031)	\$ (3,598)
Cash on Hand	\$ 26,150				\$ 26,150	\$ 26,450
Cash with County	\$ 364,113	\$ 0	\$ 0	\$ 46,340,750	\$ 46,704,863	\$ 41,912,495
Cash Equivalents	\$ 39,632,632			\$ 10,980,868	\$ 50,613,499	\$ 51,121,689
<b>Total Cash and Cash Equivalents</b>	<b>\$ 35,563,972</b>	<b>\$ 4,230,783</b>	<b>\$ 648,569</b>	<b>\$ 58,016,938</b>	<b>\$ 98,460,263</b>	<b>\$ 93,161,699</b>
Accounts Receivable - General	\$ 671			\$ 0	\$ 671	\$ 12,828
Due From Other Governments	\$ 68,581	\$ 582,959	\$ 0	\$ 124,848	\$ 776,388	\$ 810,802
Due From State	\$ 0	\$ 294,903	\$ 709,813		\$ 1,004,716	\$ 1,598,854
Trust Due To/From				\$ 7,861	\$ 7,861	\$ 228,640
Distribution Due To/From				\$ 2,764	\$ 2,764	\$ 3,755
General Due To/From	\$ 10,376	\$ 0			\$ 10,376	\$ 0
<b>Total Receivables</b>	<b>\$ 79,628</b>	<b>\$ 877,862</b>	<b>\$ 709,813</b>	<b>\$ 135,473</b>	<b>\$ 1,802,776</b>	<b>\$ 2,654,879</b>
Prepaid Expenses - General	\$ 58,324	\$ 0	\$ 0		\$ 58,324	\$ 1,013,443
<b>Total Prepaid Expenses</b>	<b>\$ 58,324</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 58,324</b>	<b>\$ 1,013,443</b>
<b>Total Assets</b>	<b>\$ 35,701,924</b>	<b>\$ 5,108,645</b>	<b>\$ 1,358,382</b>	<b>\$ 58,152,412</b>	<b>\$ 100,321,363</b>	<b>\$ 96,830,021</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Accrued Liabilities	\$ 0	\$ 0	\$ 0	\$ 9,113	\$ 9,113	\$ 82,617
Accounts Payable - General	\$ 809,756	\$ 59,838	\$ 23,195	\$ 0	\$ 892,789	\$ 913,787
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 21,001	\$ 21,001	\$ 232,395
TC145 Liability				\$ 4,634,839	\$ 4,634,839	\$ 4,593,067
Due to Other Governments	\$ 0	\$ 0		\$ 1,907,313	\$ 1,907,313	\$ 0
AB145 Due to Other Government Agency				\$ 563,810	\$ 563,810	\$ 592,042
Sales and Use Tax	\$ 3,363	\$ 2			\$ 3,365	\$ 1,650
Interest				\$ 16,723	\$ 16,723	\$ 2,111
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 813,119</b>	<b>\$ 59,840</b>	<b>\$ 23,195</b>	<b>\$ 7,152,799</b>	<b>\$ 8,048,954</b>	<b>\$ 6,417,670</b>
Civil				\$ 745,893	\$ 745,893	\$ 837,084
Criminal				\$ 3,760,326	\$ 3,760,326	\$ 3,246,075
Trust Held Outside of the JCC				\$ 46,456,485	\$ 46,456,485	\$ 41,536,965
Trust Interest Payable				\$ 12,043	\$ 12,043	\$ 4,726
<b>Total Trust Deposits</b>				<b>\$ 50,974,746</b>	<b>\$ 50,974,746</b>	<b>\$ 45,624,849</b>
Benefits Payable	\$ 24				\$ 24	\$ (12)
<b>Total Payroll Liabilities</b>	<b>\$ 24</b>	<b>\$ 0</b>			<b>\$ 24</b>	<b>\$ (12)</b>
Revenue Collected in Advance	\$ 4,195	\$ 0	\$ 0		\$ 4,195	\$ 1,118,688
Liabilities For Deposits	\$ 279,706	\$ 8,934			\$ 288,640	\$ 241,327
Fees - Partial Payment & Overpayment				\$ 460	\$ 460	\$ 190
Uncleared Collections				\$ 24,406	\$ 24,406	\$ 24,406
<b>Total Other Liabilities</b>	<b>\$ 283,901</b>	<b>\$ 8,934</b>	<b>\$ 0</b>	<b>\$ 24,866</b>	<b>\$ 317,702</b>	<b>\$ 1,384,611</b>
<b>Total Liabilities</b>	<b>\$ 1,097,045</b>	<b>\$ 68,775</b>	<b>\$ 23,195</b>	<b>\$ 58,152,412</b>	<b>\$ 59,341,426</b>	<b>\$ 53,427,118</b>
<b>Total Fund Balance</b>	<b>\$ 34,604,880</b>	<b>\$ 5,039,870</b>	<b>\$ 1,335,188</b>		<b>\$ 40,979,938</b>	<b>\$ 43,402,903</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 35,701,924</b>	<b>\$ 5,108,645</b>	<b>\$ 1,358,382</b>	<b>\$ 58,152,412</b>	<b>\$ 100,321,363</b>	<b>\$ 96,830,021</b>

**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 2018/19						2017/18	
	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	\$ 63,353,717	\$ 117,406		\$ 63,471,123	\$ 144,932,004	\$ 66,207,964	\$ 138,675,017
Improvement and Modernization Fund	\$ 20,989			\$ 20,989	\$ 1,564,065	\$ 0	\$ 413,259
Judges' Compensation (0150019)	\$ 256,500			\$ 256,500	\$ 648,500	\$ 256,500	\$ 969,000
Court Interpreter (0150037)	\$ 1,222,033			\$ 1,222,033	\$ 11,350,000	\$ 2,240,934	\$ 11,800,000
Civil Coordination Reimbursement (0150091)					\$ 50,000		\$ 60,000
MOU Reimbursements (0150010 and General)	\$ 1,214,137			\$ 1,214,137	\$ 8,115,598	\$ 1,175,003	\$ 6,565,591
Other Miscellaneous					\$ 6,964,920		\$ 6,964,920
	\$ 66,067,376	\$ 117,406		\$ 66,184,782	\$ 173,625,087	\$ 69,880,401	\$ 165,447,787
<b>Grants</b>							
AB 1058 Commissioner/Facilitator			\$ 321,554	\$ 321,554	\$ 2,924,166	\$ 330,114	\$ 3,020,238
Other Judicial Council Grants			\$ 1,734,233	\$ 1,734,233	\$ 1,708,405	\$ 96,045	\$ 1,313,132
Non-Judicial Council Grants			\$ (2,199)	\$ (2,199)	\$ 80,200	\$ (13,256)	\$ 86,065
			\$ 2,053,588	\$ 2,053,588	\$ 4,712,771	\$ 412,902	\$ 4,419,435
<b>Other Financing Sources</b>							
Interest Income	\$ 35,284	\$ 1,946		\$ 37,230	\$ 750,000	\$ 16,742	\$ 225,000
Donations					\$ 1,500		\$ 1,500
Local Fees	\$ 646,586	\$ 144,373		\$ 790,959	\$ 3,962,600	\$ 789,776	\$ 3,727,300
Non-Fee Revenues	\$ 91,425			\$ 91,425	\$ 539,500	\$ 90,350	\$ 535,500
Enhanced Collections		\$ 586,063		\$ 586,063	\$ 5,481,007	\$ 565,169	\$ 4,869,891
Escheatment					\$ 200,000		\$ 100,000
County Program - Restricted	\$ 37,511	\$ 687,781		\$ 725,292	\$ 8,207,278	\$ 740,768	\$ 8,346,963
Reimbursement Other	\$ 287,521	\$ 339,914		\$ 627,435	\$ 4,233,571	\$ 840,767	\$ 4,309,400
Other Miscellaneous	\$ 15,878			\$ 15,878	\$ 201,500	\$ 51,348	\$ 96,500
	\$ 1,114,204	\$ 1,760,077		\$ 2,874,281	\$ 23,576,956	\$ 3,094,918	\$ 22,212,054
<b>Total Revenues</b>	<b>\$ 67,181,580</b>	<b>\$ 1,877,483</b>	<b>\$ 2,053,588</b>	<b>\$ 71,112,651</b>	<b>\$ 201,914,814</b>	<b>\$ 73,388,221</b>	<b>\$ 192,079,276</b>
<b>EXPENDITURES</b>							
<b>Personal Services</b>							
Salaries - Permanent	\$ 20,119,279	\$ 949,069	\$ 289,478	\$ 21,357,826	\$ 105,590,801	\$ 21,132,104	\$ 100,313,273
Temp Help	\$ 314,435			\$ 314,435	\$ 1,194,346	\$ 256,512	\$ 1,329,958
Overtime	\$ 34,855	\$ 47,451		\$ 82,306	\$ 899,893	\$ 57,530	\$ 752,194
Staff Benefits	\$ 10,247,953	\$ 478,562	\$ 143,894	\$ 10,870,409	\$ 55,861,954	\$ 11,360,969	\$ 57,194,187
	\$ 30,716,522	\$ 1,475,082	\$ 433,372	\$ 32,624,976	\$ 163,546,994	\$ 32,807,115	\$ 159,589,612
<b>Operating Expenses and Equipment</b>							
General Expense	\$ 1,255,685	\$ 2,399	\$ 1,513	\$ 1,259,597	\$ 3,808,502	\$ 409,252	\$ 3,064,442
Printing	\$ 51,013	\$ 3,988		\$ 55,001	\$ 281,000	\$ 44,533	\$ 281,836
Telecommunications	\$ 143,485	\$ 3,323		\$ 146,808	\$ 1,226,706	\$ 282,371	\$ 1,155,242
Postage	\$ 77,824	\$ 38,381		\$ 116,206	\$ 793,000	\$ 147,792	\$ 800,170
Insurance	\$ 979			\$ 979	\$ 52,500	\$ 808	\$ 52,110
In-State Travel	\$ 24,008	\$ 3,716	\$ 127	\$ 27,851	\$ 252,276	\$ 21,666	\$ 166,469
Out-of-State Travel	\$ 11,719		\$ 699	\$ 12,418	\$ 65,308	\$ 18,920	\$ 66,375
Training	\$ 38,651	\$ 65		\$ 38,716	\$ 348,130	\$ 52,004	\$ 368,126
Security Services		\$ 360		\$ 360	\$ 7,049	\$ 360	\$ 7,049
Facility Operations	\$ 269,952	\$ 345,329		\$ 615,281	\$ 2,924,573	\$ 696,768	\$ 2,655,598
Contracted Services	\$ 2,592,610	\$ 944,590	\$ 79,530	\$ 3,616,729	\$ 17,866,750	\$ 3,553,943	\$ 18,219,883
Consulting and Professional Services	\$ 171,596			\$ 171,596	\$ 703,405	\$ 207,539	\$ 1,004,937
Information Technology	\$ 746,280	\$ 11,166	\$ 69,277	\$ 826,722	\$ 6,291,680	\$ 725,836	\$ 4,915,125
Major Equipment	\$ 13,813	\$ 733	\$ 9,912	\$ 24,458	\$ 2,140,495	\$ (8)	\$ 709,000
Other Items of Expense	\$ 3,161			\$ 3,161	\$ 40,650	\$ 1,164	\$ 40,650
	\$ 5,400,776	\$ 1,354,051	\$ 161,057	\$ 6,915,884	\$ 36,802,024	\$ 6,162,947	\$ 33,507,012
<b>Special Items of Expense</b>							
Jury Costs	\$ 159,739			\$ 159,739	\$ 980,000	\$ 222,191	\$ 965,000
Judgements, Settlements and Claims						\$ 38	
<b>Internal Cost Recovery</b>	\$ (81,777)		\$ 81,777	\$ 0	\$ 0	\$ 0	\$ 0
<b>Prior Year Expense Adjustment</b>	\$ 953,771	\$ 928	\$ 53,333	\$ 1,008,032		\$ (1,047)	
	\$ 1,031,732	\$ 928	\$ 135,111	\$ 1,167,771	\$ 980,000	\$ 221,182	\$ 965,000
<b>Total Expenditures</b>	<b>\$ 37,149,031</b>	<b>\$ 2,830,061</b>	<b>\$ 729,540</b>	<b>\$ 40,708,631</b>	<b>\$ 201,329,018</b>	<b>\$ 39,191,243</b>	<b>\$ 194,061,624</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ 30,032,549	\$ (952,578)	\$ 1,324,049	\$ 30,404,020	\$ 585,796	\$ 34,196,978	\$ (1,982,348)
<b>Fund Balance (Deficit)</b>							
Beginning Balance (Deficit)	\$ 4,572,330	\$ 5,992,448	\$ 11,139	\$ 10,575,918	\$ 10,575,918	\$ 9,205,925	\$ 9,205,925
Ending Balance (Deficit)	<b>\$ 34,604,880</b>	<b>\$ 5,039,870</b>	<b>\$ 1,335,188</b>	<b>\$ 40,979,938</b>	<b>\$ 11,161,714</b>	<b>\$ 43,402,903</b>	<b>\$ 7,223,577</b>

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

For the month ended September									
Fiscal Year 2018/19								2017/18	
	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)
<b>PROGRAM EXPENDITURES:</b>									
Judges & Courtroom Support	\$ 12,434,627	\$ 444,316		\$ 65,472	\$ 9,244	\$ 12,953,659	\$ 66,695,941	\$ 12,761,110	\$ 64,528,159
Traffic & Other Infractions	\$ 906,389	\$ 177,292			\$ 10,384	\$ 1,094,065	\$ 5,000,941	\$ 917,339	\$ 4,950,759
Other Criminal Cases	\$ 1,686,635	\$ 788,998				\$ 2,475,633	\$ 13,721,718	\$ 2,422,892	\$ 12,518,486
Civil	\$ 1,231,179	\$ 50,312			\$ 83	\$ 1,281,575	\$ 8,123,340	\$ 1,427,689	\$ 7,860,261
Family & Children Services	\$ 1,883,476	\$ 86,323		\$ 16,305	\$ 1,191	\$ 1,987,295	\$ 10,575,705	\$ 2,092,975	\$ 9,910,394
Probate, Guardianship & Mental Health Services	\$ 806,695	\$ 62,931				\$ 869,625	\$ 4,713,291	\$ 771,241	\$ 4,055,503
Juvenile Dependency Services	\$ 412,936	\$ 1,667,018				\$ 2,079,954	\$ 8,359,624	\$ 1,956,564	\$ 9,533,012
Juvenile Delinquency Services	\$ 251,905	\$ 338,301			\$ 20,938	\$ 611,144	\$ 2,423,424	\$ 489,222	\$ 2,443,565
Other Court Operations	\$ 4,011,897	\$ 13,076			\$ 38,237	\$ 4,063,210	\$ 22,755,878	\$ 4,420,522	\$ 23,415,900
Court Interpreters	\$ 2,007,805	\$ 338,724				\$ 2,346,529	\$ 12,014,485	\$ 2,388,519	\$ 12,336,959
Jury Services	\$ 354,995	\$ 54,467	\$ 159,739		\$ 1,913	\$ 571,113	\$ 3,028,998	\$ 590,645	\$ 2,915,508
Security	\$ 478,052	\$ 22,187			\$ 16,850	\$ 517,089	\$ 3,112,280	\$ 458,803	\$ 2,766,280
<b>Trial Court Operations Program</b>	<b>\$ 26,466,591</b>	<b>\$ 4,043,946</b>	<b>\$ 159,739</b>	<b>\$ 81,777</b>	<b>\$ 98,839</b>	<b>\$ 30,850,892</b>	<b>\$ 160,525,625</b>	<b>\$ 30,697,521</b>	<b>\$ 157,234,786</b>
Enhanced Collections	\$ 745,042	\$ 91,438			\$ 933	\$ 837,413	\$ 5,481,537	\$ 831,780	\$ 4,932,386
Other Non-Court Operations	\$ 385,318	\$ 7,391			\$ 0	\$ 392,708	\$ 2,058,887	\$ 377,688	\$ 2,128,857
<b>Non-Court Operations Program</b>	<b>\$ 1,130,360</b>	<b>\$ 98,828</b>			<b>\$ 933</b>	<b>\$ 1,230,121</b>	<b>\$ 7,540,424</b>	<b>\$ 1,209,468</b>	<b>\$ 7,061,243</b>
Executive Office	\$ 98,081	\$ 22,992				\$ 121,073	\$ 499,240	\$ 99,016	\$ 499,429
Fiscal Services	\$ 1,258,858	\$ 218,834		\$ (81,777)	\$ 53,820	\$ 1,449,735	\$ 9,999,417	\$ 1,423,448	\$ 7,921,911
Human Resources	\$ 1,173,406	\$ 31,037			\$ 50,641	\$ 1,255,084	\$ 900,699	\$ 1,172,138	\$ (210,947)
Business & Facilities Services	\$ 1,376,163	\$ 1,071,549			\$ 73,445	\$ 2,521,157	\$ 11,706,709	\$ 2,585,969	\$ 11,146,141
Information Technology	\$ 1,121,518	\$ 1,428,698			\$ 730,354	\$ 3,280,569	\$ 10,156,904	\$ 2,003,683	\$ 10,409,061
<b>Court Administration Program</b>	<b>\$ 5,028,026</b>	<b>\$ 2,773,109</b>		<b>\$ (81,777)</b>	<b>\$ 908,260</b>	<b>\$ 8,627,617</b>	<b>\$ 33,262,969</b>	<b>\$ 7,284,254</b>	<b>\$ 29,765,595</b>
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	<b>\$ 32,624,976</b>	<b>\$ 6,915,884</b>	<b>\$ 159,739</b>	<b>\$ 0</b>	<b>\$ 1,008,032</b>	<b>\$ 40,708,631</b>	<b>\$ 201,329,018</b>	<b>\$ 39,191,243</b>	<b>\$ 194,061,624</b>

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Orange County Superior Court

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Court

FY 2018/2019 – 1st Quarter

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Fiscal Year and Ending Quarter

### FOOTNOTES

#### Balance Sheet

1	Cash – Operations in General Fund: The negative cash balance of (\$4.5M) is offset by Cash Equivalents of \$39.6M. There is no cash overdraft as of 9/30/18
2	Cash - Trust: The negative cash balance of (\$6K) results from the timing difference between Court posting and bank clearing of disbursements. Balance will clear in October 2018.
3	Cash - Distribution: The \$283K increase is mainly due to the daily cash sweeping to Short-Term Investments by the JCC.
4	Cash with County: The \$4.8M increase over FY17/18 is primarily due to a net increase in deposits held in Trust Held Outside of the JCC.
5	Receivables - Due from State: The \$594K decrease results mainly from lower balances due from the JCC for reimbursement of Facilities Modification projects.
6	Prepaid Expenses: The \$955K decrease is due to a change in accounting practice resulting in a one-time amortization calculated up to 06/30/19 at the beginning of FY 18/19 versus the monthly amortization in FY 17/18.
7	Liabilities - Due to Other Governments: The \$1.9M increase comes from the advanced funding of V3 Modernization, recorded in the Agency Fund 500001
8	Liabilities - Criminal: The \$.5M increase is due to timing of transferring trust deposits from Distribution to Trust.
9	Liabilities - Trust Held Outside of the JCC: The increase of \$5M is mainly due to addition of new trust deposits.
10	Other Liabilities - Revenue Collected in Advance: The \$1.1M decrease is due to the re-classification of advanced funding of Court Innovation Grants received in FY 17/18 to Revenue in December 2017 pursuant to GASB 33-Accounting Financial Reporting of Non-Exchange Transactions

11	Other Liabilities – Uncleared Collections: The balance of \$24K reflects excess money received from the Court’s IVR vendor. Balance is eligible for escheatment after May 2018.
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**Statement of Revenues, Expenditures and Changes in Fund Balances**

12	State Financing Sources - Trial Court Trust Fund: The \$2.7M decrease in revenue primarily reflects decreased base allocations in the first quarter of FY 18/19 compared to the same period in FY17/18.
13	State Financing Sources – Court Interpreter: The \$1M decrease is due to reversal of FY 17-18 accrued true up reimbursements, pending cash receipt and overstated accrual of Distribution #14.
14	Grants - Other Judicial Council Grants: The \$1.6M increase is primarily due to the carry-forward of FY 17/18 unused funding for the five Court Innovation Grants, in addition to new funding received in FY 18/19 (Court User Portal, Improved Court Management thru Analytics, Automated Check-In, Conservatorship Accountability Portal, and Self-Help Portal Enhancement); partially offset by the decrease in funding of Recidivism Reduction Fund Grant discontinued in April 2018.
15	Operating Expenses – General Expense: The \$850K increase is attributed to major purchases of computers, computer accessories and equipment in FY 18/19.
16	Special Items of Expense – Prior Year Expense Adjustment: The \$1M increase is due to a change in accounting practice resulting in a one-time amortization calculated as of 06/30/19 at the beginning of FY 18/19 versus the monthly amortization in FY 17/18. The balance that is related to prior year prepayment will be reclassified to the appropriate expense line items in the second quarter.

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

Orange County Superior Court

Court

FY 2018/2019 – 1st Quarter

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	1,467.2	1,382.4			

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