

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

8/22/19

Date

Orange County Superior Court

Court
FY 2018/2019 – 4th Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Orange County Superior Court

Court

FY 2018/2019 – 4th 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)	1,467.2	1,382.4	1,387.6	1,333.8	1,366.8

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 June					
	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				
ASSETS						
Operations	\$ (7,169,288)	\$ 6,696,267	\$ 0	\$ 258,423	\$ (214,598)	\$ 203,449
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Distribution				\$ 373,726	\$ 373,726	\$ 393,004
Civil Filing Fees				\$ 3,976,297	\$ 3,976,297	\$ 0
Trust				\$ (6,873)	\$ (6,873)	\$ (5,339)
Cash on Hand	\$ 28,150				\$ 28,150	\$ 25,850
Cash with County	\$ 248,304	\$ 0	\$ 0	\$ 51,092,672	\$ 51,340,976	\$ 47,135,173
Cash Equivalents	\$ 13,554,814			\$ 6,871,201	\$ 20,426,015	\$ 19,345,434
Total Cash and Cash Equivalents	\$ 6,666,980	\$ 6,696,267	\$ 0	\$ 62,565,447	\$ 75,928,694	\$ 67,102,570
Accrued Revenue	\$ 116,317	\$ 41,954		\$ 0	\$ 158,271	\$ 99,881
Accounts Receivable - General	\$ 145,300			\$ 0	\$ 145,300	\$ 98,871
Due From Other Funds	\$ 1,358,241				\$ 1,358,241	\$ 1,979,043
Due From Other Governments	\$ 188,025	\$ 983,792	\$ 15,784	\$ 3,954,122	\$ 5,141,723	\$ 6,209,323
Due From Other Courts	\$ 74			\$ 0	\$ 74	\$ 0
Due From State	\$ 4,025,082	\$ 367,302	\$ 1,389,052		\$ 5,781,436	\$ 4,787,599
Trust Due To/From				\$ 3,628,401	\$ 3,628,401	\$ 3,696,855
Distribution Due To/From				\$ 1,574	\$ 1,574	\$ 9,828
Civil Filing Fee Due To/From				\$ 3,805,873	\$ 3,805,873	\$ 7,389,782
General Due To/From	\$ 466,805	\$ 750,962			\$ 1,217,767	\$ 1,132,797
Total Receivables	\$ 6,299,843	\$ 2,144,010	\$ 1,404,836	\$ 11,389,970	\$ 21,238,659	\$ 25,403,977
Prepaid Expenses - General	\$ 958,072	\$ 3,510	\$ 30,647		\$ 992,229	\$ 1,008,041
Total Prepaid Expenses	\$ 958,072	\$ 3,510	\$ 30,647		\$ 992,229	\$ 1,008,041
Total Assets	\$ 13,924,896	\$ 8,843,787	\$ 1,435,483	\$ 73,955,417	\$ 98,159,582	\$ 93,514,588
LIABILITIES AND FUND BALANCES						
Accrued Liabilities	\$ 1,599,517	\$ 539,099	\$ 49,796	\$ 757,248	\$ 2,945,660	\$ 2,156,556
Accounts Payable - General	\$ 1,305,257	\$ 89,612	\$ 29,982	\$ 0	\$ 1,424,851	\$ 774,273
Due to Other Funds	\$ 1,574	\$ 1,119,239	\$ 239,002	\$ 8,652,041	\$ 10,011,856	\$ 14,208,304
Due to State	\$ 11,421			\$ 2,811,185	\$ 2,822,606	\$ 2,948,142
TC145 Liability				\$ 8,438,032	\$ 8,438,032	\$ 12,117,421
Due to Other Governments	\$ 263,721	\$ 3,716		\$ 8,321,885	\$ 8,589,322	\$ 4,697,699
AB145 Due to Other Government Agency				\$ 599,506	\$ 599,506	\$ 674,004
Sales and Use Tax	\$ 14,652	\$ 2			\$ 14,654	\$ 731
Interest				\$ 3,770	\$ 3,770	\$ 3,805
Total Accounts Payable and Accrued Liab.	\$ 3,196,143	\$ 1,751,668	\$ 318,779	\$ 29,583,666	\$ 34,850,256	\$ 37,580,936
Civil				\$ 251,126	\$ 251,126	\$ 767,860
Criminal				\$ 1,674	\$ 1,674	\$ 1,769
Trust Held Outside of the JCC				\$ 44,033,101	\$ 44,033,101	\$ 39,538,725
Trust Interest Payable				\$ 28,545	\$ 28,545	\$ 10,105
Total Trust Deposits				\$ 44,314,445	\$ 44,314,445	\$ 40,318,459
Accrued Payroll	\$ 3,579,764	\$ 151,334			\$ 3,731,099	\$ 3,600,963
Benefits Payable	\$ 1,551				\$ 1,551	\$ 2
Total Payroll Liabilities	\$ 3,581,316	\$ 151,334			\$ 3,732,650	\$ 3,600,965
Revenue Collected in Advance	\$ 10,970	\$ 154,355	\$ 1,116,704		\$ 1,282,028	\$ 1,135,835
Liabilities For Deposits	\$ 311,460	\$ 9,118			\$ 320,578	\$ 278,069
Fees - Partial Payment & Overpayment				\$ 25	\$ 25	\$ 0
Uncleared Collections	\$ 0	\$ 0		\$ 57,280	\$ 57,280	\$ 24,406
Total Other Liabilities	\$ 322,429	\$ 163,473	\$ 1,116,704	\$ 57,305	\$ 1,659,911	\$ 1,438,310
Total Liabilities	\$ 7,099,887	\$ 2,066,475	\$ 1,435,483	\$ 73,955,417	\$ 84,557,262	\$ 82,938,670
Total Fund Balance	\$ 6,825,008	\$ 6,777,312	\$ 0		\$ 13,602,320	\$ 10,575,918
Total Liabilities and Fund Balance	\$ 13,924,896	\$ 8,843,787	\$ 1,435,483	\$ 73,955,417	\$ 98,159,582	\$ 93,514,588

**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 June						
	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				
REVENUES							
State Financing Sources							
Trial Court Trust Fund	\$ 143,859,291	\$ 1,414,463		\$ 145,273,754	\$ 144,636,588	\$ 138,958,813	\$ 138,675,017
Improvement and Modernization Fund	\$ 713,515			\$ 713,515	\$ 1,534,065	\$ 973,846	\$ 413,259
Judges' Compensation (0150019)	\$ 837,130			\$ 837,130	\$ 648,500	\$ 984,408	\$ 969,000
Court Interpreter (0150037)	\$ 10,572,674			\$ 10,572,674	\$ 11,350,000	\$ 11,172,934	\$ 11,800,000
Civil Coordination Reimbursement (0150091)	\$ 12,252			\$ 12,252	\$ 50,000	\$ 16,768	\$ 60,000
MOU Reimbursements (0150010 and General)	\$ 7,978,302			\$ 7,978,302	\$ 8,115,598	\$ 6,496,176	\$ 6,565,591
Other Miscellaneous	\$ 6,957,614			\$ 6,957,614	\$ 6,964,920	\$ 6,957,668	\$ 6,964,920
	\$ 170,930,778	\$ 1,414,463		\$ 172,345,241	\$ 173,299,671	\$ 165,560,613	\$ 165,447,787
Grants							
AB 1058 Commissioner/Facilitator			\$ 2,576,572	\$ 2,576,572	\$ 2,924,166	\$ 2,526,773	\$ 3,020,238
Other Judicial Council Grants			\$ 1,220,228	\$ 1,220,228	\$ 1,708,405	\$ 469,345	\$ 1,313,132
Non-Judicial Council Grants			\$ 38,135	\$ 38,135	\$ 80,200	\$ 17,476	\$ 86,065
			\$ 3,834,935	\$ 3,834,935	\$ 4,712,771	\$ 3,013,595	\$ 4,419,435
Other Financing Sources							
Interest Income	\$ 765,089	\$ 154,227		\$ 919,316	\$ 750,000	\$ 495,767	\$ 225,000
Donations	\$ 0			\$ 0	\$ 1,500		\$ 1,500
Local Fees	\$ 3,352,961	\$ 815,553		\$ 4,168,514	\$ 3,962,600	\$ 4,119,673	\$ 3,727,300
Non-Fee Revenues	\$ 522,420			\$ 522,420	\$ 539,500	\$ 523,415	\$ 535,500
Enhanced Collections		\$ 5,050,622		\$ 5,050,622	\$ 5,481,807	\$ 4,817,214	\$ 4,869,891
Escheatment					\$ 200,000	\$ 992,183	\$ 100,000
Prior Year Revenue	\$ (25)	\$ 0		\$ (25)		\$ (993)	
County Program - Restricted	\$ 320,020	\$ 7,233,424		\$ 7,553,444	\$ 8,207,278	\$ 7,751,780	\$ 8,346,963
Reimbursement Other	\$ 2,556,958	\$ 2,663,030		\$ 5,219,989	\$ 4,233,571	\$ 6,039,550	\$ 4,309,400
Other Miscellaneous	\$ 65,767			\$ 65,767	\$ 201,500	\$ 108,633	\$ 96,500
	\$ 7,583,190	\$ 15,916,857		\$ 23,500,046	\$ 23,577,756	\$ 24,847,222	\$ 22,212,054
Total Revenues	\$ 178,513,967	\$ 17,331,320	\$ 3,834,935	\$ 199,680,222	\$ 201,590,198	\$ 193,421,430	\$ 192,079,276
EXPENDITURES							
Personal Services							
Salaries - Permanent	\$ 97,250,072	\$ 5,427,270	\$ 1,405,974	\$ 104,083,316	\$ 106,756,137	\$ 102,399,189	\$ 100,313,273
Temp Help	\$ 1,219,629	\$ 17,407	\$ 3,571	\$ 1,240,607	\$ 1,610,072	\$ 1,288,309	\$ 1,329,958
Overtime	\$ 682,766	\$ 223,840		\$ 906,606	\$ 1,161,386	\$ 433,557	\$ 752,194
Staff Benefits	\$ 51,329,400	\$ 2,364,583	\$ 735,949	\$ 54,429,932	\$ 55,781,327	\$ 54,693,064	\$ 57,194,187
	\$ 150,481,866	\$ 8,033,100	\$ 2,145,495	\$ 160,660,462	\$ 165,308,922	\$ 158,814,118	\$ 159,589,612
Operating Expenses and Equipment							
General Expense	\$ 4,908,877	\$ 50,792	\$ 7,328	\$ 4,966,997	\$ 4,119,967	\$ 2,649,597	\$ 3,064,442
Printing	\$ 179,663	\$ 57,472		\$ 237,135	\$ 287,122	\$ 253,320	\$ 281,836
Telecommunications	\$ 848,685	\$ 9,290	\$ 16,250	\$ 874,225	\$ 1,204,706	\$ 916,777	\$ 1,155,242
Postage	\$ 515,466	\$ 236,353		\$ 751,819	\$ 786,870	\$ 730,838	\$ 800,170
Insurance	\$ 57,918			\$ 57,918	\$ 52,500	\$ 50,523	\$ 52,110
In-State Travel	\$ 155,368	\$ 26,229	\$ 3,197	\$ 184,795	\$ 194,571	\$ 148,863	\$ 166,469
Out-of-State Travel	\$ 46,372	\$ 2,968	\$ 699	\$ 50,040	\$ 67,883	\$ 51,203	\$ 66,375
Training	\$ 302,383	\$ 13,752	\$ 11,055	\$ 327,190	\$ 415,830	\$ 384,337	\$ 368,126
Security Services	\$ 9,402	\$ 5,745		\$ 15,146	\$ 7,049	\$ 9,944	\$ 7,049
Facility Operations	\$ 1,669,445	\$ 1,568,394		\$ 3,237,840	\$ 3,126,960	\$ 3,668,670	\$ 2,655,598
Contracted Services	\$ 11,582,839	\$ 5,690,314	\$ 484,912	\$ 17,758,065	\$ 18,420,257	\$ 17,754,835	\$ 18,219,883
Consulting and Professional Services	\$ 692,342			\$ 692,342	\$ 703,405	\$ 1,003,380	\$ 1,004,937
Information Technology	\$ 3,616,450	\$ 65,446	\$ 751,012	\$ 4,432,907	\$ 6,455,824	\$ 3,960,937	\$ 4,915,125
Major Equipment	\$ 1,505,722	\$ 733	\$ 9,912	\$ 1,516,367	\$ 3,239,484	\$ 692,198	\$ 709,000
Other Items of Expense	\$ 16,248			\$ 16,248	\$ 40,650	\$ 25,604	\$ 40,650
	\$ 26,107,179	\$ 7,727,488	\$ 1,284,366	\$ 35,119,032	\$ 39,123,077	\$ 32,301,025	\$ 33,507,012
Special Items of Expense							
Jury Costs	\$ 872,304			\$ 872,304	\$ 980,000	\$ 941,726	\$ 965,000
Judgements, Settlements and Claims	\$ 2,056			\$ 2,056		\$ 38	
Internal Cost Recovery	\$ (1,214,972)	\$ 785,873	\$ 429,099	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 12,856	\$ (5)	\$ (12,885)	\$ (34)		\$ (5,470)	
	\$ (327,756)	\$ 785,867	\$ 416,214	\$ 874,326	\$ 980,000	\$ 936,294	\$ 965,000
Total Expenditures	\$ 176,261,290	\$ 16,546,456	\$ 3,846,074	\$ 196,653,819	\$ 205,411,999	\$ 192,051,437	\$ 194,061,624
Excess (Deficit) of Revenues Over Expenditures	\$ 2,252,678	\$ 784,864	\$ (11,139)	\$ 3,026,403	\$ (3,821,801)	\$ 1,369,993	\$ (1,982,348)
Operating Transfers In (Out)					\$ 0		\$ 0
Fund Balance (Deficit)							
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)	\$ 6,825,008	\$ 6,777,312	\$ 0	\$ 13,602,320	\$ 6,754,117	\$ 10,575,918	\$ 7,223,577

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

For the month ended June									
	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)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 62,653,507	\$ 3,596,602		\$ 342,347	\$ 0	\$ 66,592,456	\$ 67,553,577	\$ 62,475,339	\$ 64,528,159
Traffic & Other Infractions	\$ 4,317,188	\$ 937,432			\$ 0	\$ 5,254,619	\$ 5,105,069	\$ 4,648,623	\$ 4,950,759
Other Criminal Cases	\$ 8,009,582	\$ 3,815,898				\$ 11,825,480	\$ 13,775,890	\$ 12,429,527	\$ 12,518,486
Civil	\$ 6,111,390	\$ 552,399			\$ 0	\$ 6,663,789	\$ 8,281,489	\$ 6,786,595	\$ 7,860,261
Family & Children Services	\$ 8,893,838	\$ 660,804		\$ 86,752	\$ 0	\$ 9,641,393	\$ 10,858,086	\$ 9,726,743	\$ 9,910,394
Probate, Guardianship & Mental Health Services	\$ 3,929,622	\$ 397,144				\$ 4,326,766	\$ 4,883,328	\$ 4,062,633	\$ 4,055,503
Juvenile Dependency Services	\$ 1,847,585	\$ 6,984,969				\$ 8,832,554	\$ 8,359,474	\$ 8,501,792	\$ 9,533,012
Juvenile Delinquency Services	\$ 1,237,759	\$ 1,070,297			\$ (25)	\$ 2,308,031	\$ 2,424,986	\$ 2,395,445	\$ 2,443,565
Other Court Operations	\$ 20,017,521	\$ 1,359,165			\$ 0	\$ 21,376,687	\$ 22,883,087	\$ 22,313,281	\$ 23,415,900
Court Interpreters	\$ 9,588,365	\$ 1,647,225				\$ 11,235,589	\$ 12,172,068	\$ 11,495,542	\$ 12,336,959
Jury Services	\$ 1,726,047	\$ 389,982	\$ 872,304		\$ 0	\$ 2,988,333	\$ 3,597,140	\$ 2,865,605	\$ 2,915,508
Security	\$ 2,310,166	\$ 431,392			\$ 0	\$ 2,741,558	\$ 3,211,345	\$ 2,601,705	\$ 2,766,280
Trial Court Operations Program	\$ 130,642,569	\$ 21,843,309	\$ 872,304	\$ 429,099	\$ (25)	\$ 153,787,256	\$ 163,105,539	\$ 150,302,829	\$ 157,234,786
Enhanced Collections	\$ 3,657,670	\$ 619,900		\$ 785,873	\$ 0	\$ 5,063,442	\$ 5,482,337	\$ 4,817,214	\$ 4,932,386
Other Non-Court Operations	\$ 1,951,005	\$ 37,734			\$ 0	\$ 1,988,739	\$ 2,059,650	\$ 1,952,506	\$ 2,128,857
Non-Court Operations Program	\$ 5,608,675	\$ 657,633		\$ 785,873	\$ 0	\$ 7,052,181	\$ 7,541,987	\$ 6,769,720	\$ 7,061,243
Executive Office	\$ 480,015	\$ 71,504				\$ 551,520	\$ 533,200	\$ 489,112	\$ 499,429
Fiscal Services	\$ 5,976,427	\$ 1,383,367	\$ 2,056	\$ (1,214,972)	\$ 0	\$ 6,146,878	\$ 10,381,753	\$ 6,405,497	\$ 7,921,911
Human Resources	\$ 5,844,981	\$ 448,873			\$ (9)	\$ 6,293,845	\$ 1,039,105	\$ 5,906,540	\$ (210,947)
Business & Facilities Services	\$ 6,623,557	\$ 5,856,521			\$ 0	\$ 12,480,078	\$ 12,313,216	\$ 12,276,549	\$ 11,146,141
Information Technology	\$ 5,484,237	\$ 4,857,824			\$ 0	\$ 10,342,061	\$ 10,497,199	\$ 9,901,190	\$ 10,409,061
Court Administration Program	\$ 24,409,217	\$ 12,618,089	\$ 2,056	\$ (1,214,972)	\$ (9)	\$ 35,814,382	\$ 34,764,473	\$ 34,978,888	\$ 29,765,595
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
Total	\$ 160,660,462	\$ 35,119,032	\$ 874,360	\$ 0	\$ (34)	\$ 196,653,819	\$ 205,411,999	\$ 192,051,437	\$ 194,061,624

Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Orange

Classification	Info Only	Info Only	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project	Debt Service			
				Non-Grant	Grant					
Nonspendable	1,457,463	-	1,457,463	-	-	-	-	-	-	1,457,463
Restricted	-	-	-	6,776,483	-	-	-	-	-	6,776,483
Committed	2,887,178	-	2,887,178	829	-	-	-	-	-	2,888,008
Assigned	1,248,029	1,232,337	2,480,366	-	-	-	-	-	-	2,480,366
Unassigned	-	-	-	-	-	-	-	-	-	-
Total	\$ 5,592,671	\$ 1,232,337	\$ 6,825,008	\$ 6,777,312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,602,320