

## 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

12-5-19  
Date

Orange County Superior Court

Court

FY 2019/2020 – 1st Quarter

Fiscal Year and Ending Quarter

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

Orange County Superior Court

Court

FY 2019/2020 – 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)	1,513.6	1,400.4			

<sup>1</sup> 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 September						
Fiscal Year 2019/20					2018/19	
	Governmental Funds			Fiduciary Funds	Total Funds	Total Funds
	Special Revenue				(Info. Purposes Only)	(Info. Purposes Only)
	General	Non-Grant	Grant			
<b>ASSETS</b>						
Operations	\$ (4,274,441)	\$ 3,781,417	\$ 167,585	\$ 314,590	\$ (10,848)	\$ 738,413
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Distribution				\$ 282,145	\$ 282,145	\$ 378,367
Trust				\$ (6,975)	\$ (6,975)	\$ (6,031)
Cash on Hand	\$ 28,150				\$ 28,150	\$ 26,150
Cash with County	\$ 184,227	\$ 0	\$ 0	\$ 47,052,012	\$ 47,236,239	\$ 46,704,863
Cash Equivalents	\$ 37,388,160			\$ 11,170,512	\$ 48,558,672	\$ 50,613,499
<b>Total Cash and Cash Equivalents</b>	<b>\$ 33,331,097</b>	<b>\$ 3,781,417</b>	<b>\$ 167,585</b>	<b>\$ 58,812,283</b>	<b>\$ 96,092,383</b>	<b>\$ 98,460,263</b>
Accounts Receivable - General	\$ 13,666			\$ 0	\$ 13,666	\$ 671
Due From Other Governments	\$ 211,680	\$ 1,683,076	\$ 0	\$ 190,148	\$ 2,084,904	\$ 776,388
Due From Other Courts	\$ 74			\$ 0	\$ 74	\$ 0
Due From State	\$ 22,931	\$ 532	\$ 405,106		\$ 428,569	\$ 1,004,716
Trust Due To/From				\$ 6,445	\$ 6,445	\$ 7,861
Distribution Due To/From				\$ 698	\$ 698	\$ 2,764
Civil Filing Fee Due To/From				\$ 0	\$ 0	\$ 0
General Due To/From	\$ 4,188	\$ 0			\$ 4,188	\$ 10,376
<b>Total Receivables</b>	<b>\$ 252,538</b>	<b>\$ 1,683,608</b>	<b>\$ 405,106</b>	<b>\$ 197,291</b>	<b>\$ 2,538,543</b>	<b>\$ 1,802,776</b>
Prepaid Expenses - General	\$ 15,577	\$ 0	\$ 0		\$ 15,577	\$ 58,324
<b>Total Prepaid Expenses</b>	<b>\$ 15,577</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 15,577</b>	<b>\$ 58,324</b>
<b>Total Assets</b>	<b>\$ 33,599,212</b>	<b>\$ 5,465,025</b>	<b>\$ 572,691</b>	<b>\$ 59,009,574</b>	<b>\$ 98,646,503</b>	<b>\$ 100,321,363</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Accrued Liabilities	\$ 0	\$ 0	\$ 0	\$ 156,943	\$ 156,943	\$ 9,113
Accounts Payable - General	\$ 431,064	\$ 25,801	\$ 14,439	\$ 0	\$ 471,304	\$ 892,789
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 11,330	\$ 11,330	\$ 21,001
TC145 Liability				\$ 4,731,727	\$ 4,731,727	\$ 4,634,839
Due to Other Governments	\$ 0	\$ 0		\$ 2,118,852	\$ 2,118,852	\$ 1,907,313
AB145 Due to Other Government Agency				\$ 587,985	\$ 587,985	\$ 563,810
Sales and Use Tax	\$ 19,245	\$ 2			\$ 19,247	\$ 3,365
Interest				\$ 16,385	\$ 16,385	\$ 16,723
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 450,310</b>	<b>\$ 25,803</b>	<b>\$ 14,439</b>	<b>\$ 7,623,222</b>	<b>\$ 8,113,774</b>	<b>\$ 8,048,954</b>
Civil				\$ 252,685	\$ 252,685	\$ 745,893
Criminal				\$ 4,000,892	\$ 4,000,892	\$ 3,760,326
Trust Held Outside of the JCC				\$ 47,085,217	\$ 47,085,217	\$ 46,456,485
Trust Interest Payable				\$ 23,128	\$ 23,128	\$ 12,043
<b>Total Trust Deposits</b>				<b>\$ 51,361,922</b>	<b>\$ 51,361,922</b>	<b>\$ 50,974,746</b>
Benefits Payable	\$ 102				\$ 102	\$ 24
<b>Total Payroll Liabilities</b>	<b>\$ 102</b>	<b>\$ 0</b>			<b>\$ 102</b>	<b>\$ 24</b>
Revenue Collected in Advance	\$ 2,487	\$ 0	\$ 0		\$ 2,487	\$ 4,195
Liabilities For Deposits	\$ 321,726	\$ 9,118			\$ 330,844	\$ 288,640
Fees - Partial Payment & Overpayment				\$ 25	\$ 25	\$ 460
Uncleared Collections	\$ 0			\$ 24,406	\$ 24,406	\$ 24,406
<b>Total Other Liabilities</b>	<b>\$ 324,213</b>	<b>\$ 9,118</b>	<b>\$ 0</b>	<b>\$ 24,431</b>	<b>\$ 357,762</b>	<b>\$ 317,702</b>
<b>Total Liabilities</b>	<b>\$ 774,625</b>	<b>\$ 34,921</b>	<b>\$ 14,439</b>	<b>\$ 59,009,574</b>	<b>\$ 59,833,559</b>	<b>\$ 59,341,426</b>
<b>Total Fund Balance</b>	<b>\$ 32,824,587</b>	<b>\$ 5,430,105</b>	<b>\$ 558,252</b>		<b>\$ 38,812,943</b>	<b>\$ 40,979,938</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 33,599,212</b>	<b>\$ 5,465,025</b>	<b>\$ 572,691</b>	<b>\$ 59,009,574</b>	<b>\$ 98,646,503</b>	<b>\$ 100,321,363</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 2019/20				2018/19		
	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	\$ 61,029,434	\$ 119,433		\$ 61,148,867	\$ 148,433,000	\$ 63,471,123	\$ 144,636,588
Improvement and Modernization Fund	\$ 0			\$ 0	\$ 2,117,715	\$ 20,989	\$ 1,534,065
Judges' Compensation (0150019)	\$ 205,833			\$ 205,833	\$ 792,901	\$ 256,500	\$ 648,500
Court Interpreter (0150037)	\$ 1,155,747			\$ 1,155,747	\$ 11,200,000	\$ 1,222,033	\$ 11,350,000
Civil Coordination Reimbursement (0150091)					\$ 20,000		\$ 50,000
MOU Reimbursements (0150010 and General)	\$ 844,350			\$ 844,350	\$ 9,137,652	\$ 1,214,137	\$ 8,115,598
Other Miscellaneous					\$ 6,959,920		\$ 6,964,920
	\$ 63,235,364	\$ 119,433		\$ 63,354,797	\$ 178,661,188	\$ 66,184,782	\$ 173,299,671
<b>Grants</b>							
AB 1058 Commissioner/Facilitator			\$ 0	\$ 0	\$ 3,027,999	\$ 321,554	\$ 2,924,166
Other Judicial Council Grants			\$ 1,361,257	\$ 1,361,257	\$ 1,447,420	\$ 1,734,233	\$ 1,708,405
Non-Judicial Council Grants			\$ (5,194)	\$ (5,194)	\$ 80,200	\$ (2,199)	\$ 80,200
			\$ 1,356,063	\$ 1,356,063	\$ 4,555,619	\$ 2,053,588	\$ 4,712,771
<b>Other Financing Sources</b>							
Interest Income	\$ 46,328	\$ 2,881		\$ 49,209	\$ 800,000	\$ 37,230	\$ 750,000
Donations							\$ 1,500
Local Fees	\$ 772,093	\$ 142,239		\$ 914,332	\$ 4,008,500	\$ 790,959	\$ 3,962,600
Non-Fee Revenues	\$ 261,697			\$ 261,697	\$ 536,500	\$ 91,425	\$ 539,500
Enhanced Collections		\$ 490,633		\$ 490,633	\$ 5,743,471	\$ 586,063	\$ 5,481,807
Escheatment					\$ 200,000		\$ 200,000
Prior Year Revenue	\$ (470)			\$ (470)		\$ 0	
County Program - Restricted	\$ 36,408	\$ 712,162		\$ 748,569	\$ 8,249,573	\$ 725,292	\$ 8,207,278
Reimbursement Other	\$ 143,315	\$ 154,887		\$ 298,202	\$ 4,309,571	\$ 627,435	\$ 4,233,571
Other Miscellaneous	\$ 16,194			\$ 16,194	\$ 120,500	\$ 15,878	\$ 201,500
	\$ 1,275,564	\$ 1,502,801		\$ 2,778,365	\$ 23,968,115	\$ 2,874,281	\$ 23,577,756
<b>Total Revenues</b>	<b>\$ 64,510,928</b>	<b>\$ 1,622,234</b>	<b>\$ 1,356,063</b>	<b>\$ 67,489,225</b>	<b>\$ 207,184,922</b>	<b>\$ 71,112,651</b>	<b>\$ 201,590,198</b>
<b>EXPENDITURES</b>							
<b>Personal Services</b>							
Salaries - Permanent	\$ 20,800,406	\$ 903,920	\$ 302,552	\$ 22,006,879	\$ 107,927,056	\$ 21,357,826	\$ 106,756,137
Temp Help	\$ 190,360	\$ 6,278	\$ 8,630	\$ 205,268	\$ 1,223,168	\$ 314,435	\$ 1,610,072
Overtime	\$ 54,452	\$ 40,279		\$ 94,730	\$ 878,990	\$ 82,306	\$ 1,161,386
Staff Benefits	\$ 10,937,316	\$ 477,333	\$ 162,499	\$ 11,577,148	\$ 61,287,121	\$ 10,870,409	\$ 55,781,327
	\$ 31,982,535	\$ 1,427,810	\$ 473,680	\$ 33,884,025	\$ 171,316,335	\$ 32,624,976	\$ 165,308,922
<b>Operating Expenses and Equipment</b>							
General Expense	\$ 1,500,976	\$ 9,788	\$ 21,396	\$ 1,532,160	\$ 4,661,388	\$ 1,259,597	\$ 4,119,967
Printing	\$ 45,303	\$ 8,946		\$ 54,248	\$ 295,440	\$ 55,001	\$ 287,122
Telecommunications	\$ 131,324	\$ 1,035		\$ 132,359	\$ 976,925	\$ 146,808	\$ 1,204,706
Postage	\$ 114,733	\$ 68,275		\$ 183,008	\$ 880,400	\$ 116,206	\$ 786,870
Insurance	\$ 772			\$ 772	\$ 60,045	\$ 979	\$ 52,500
In-State Travel	\$ 26,284	\$ 4,648	\$ 1,666	\$ 32,598	\$ 293,174	\$ 27,851	\$ 194,571
Out-of-State Travel	\$ 20,074	\$ 4,189	\$ 15,367	\$ 39,630	\$ 60,120	\$ 12,418	\$ 67,883
Training	\$ 75,187	\$ 23,949	\$ 3,973	\$ 103,109	\$ 336,854	\$ 38,716	\$ 415,830
Security Services	\$ 5,237	\$ 875		\$ 6,112	\$ 10,055	\$ 360	\$ 7,049
Facility Operations	\$ 544,481	\$ 284,543		\$ 829,024	\$ 3,425,939	\$ 615,281	\$ 3,126,960
Contracted Services	\$ 2,223,142	\$ 867,175	\$ 7,373	\$ 3,097,690	\$ 18,107,923	\$ 3,616,729	\$ 18,420,257
Consulting and Professional Services	\$ 312,271			\$ 312,271	\$ 998,430	\$ 171,596	\$ 703,405
Information Technology	\$ 1,213,263	\$ 78,407	\$ 179,620	\$ 1,471,290	\$ 7,813,398	\$ 826,722	\$ 6,455,824
Major Equipment	\$ 234,735	\$ 188,860		\$ 423,595	\$ 1,687,586	\$ 24,458	\$ 3,239,484
Other Items of Expense	\$ 3,463	\$ 940		\$ 4,402	\$ 24,700	\$ 3,161	\$ 40,650
	\$ 6,451,242	\$ 1,541,632	\$ 229,395	\$ 8,222,269	\$ 39,632,377	\$ 6,915,884	\$ 39,123,077
<b>Special Items of Expense</b>							
Jury Costs	\$ 171,213			\$ 171,213	\$ 960,000	\$ 159,739	\$ 980,000
<b>Internal Cost Recovery</b>	\$ (94,736)		\$ 94,736	\$ 0	\$ 0	\$ 0	\$ 0
<b>Prior Year Expense Adjustment</b>	\$ 1,095			\$ 1,095		\$ 1,008,032	
	\$ 77,572		\$ 94,736	\$ 172,308	\$ 960,000	\$ 1,167,771	\$ 980,000
<b>Total Expenditures</b>	<b>\$ 38,511,349</b>	<b>\$ 2,969,441</b>	<b>\$ 797,811</b>	<b>\$ 42,278,602</b>	<b>\$ 211,908,712</b>	<b>\$ 40,708,631</b>	<b>\$ 205,411,999</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	\$ 25,999,579	\$ (1,347,208)	\$ 558,252	\$ 25,210,623	\$ (4,723,790)	\$ 30,404,020	\$ (3,821,801)
<b>Operating Transfers In (Out)</b>					\$ 0		\$ 0
<b>Fund Balance (Deficit)</b>							
Beginning Balance (Deficit)	\$ 6,825,008	\$ 6,777,312	\$ 0	\$ 13,602,320	\$ 13,602,320	\$ 10,575,918	\$ 10,575,918
Ending Balance (Deficit)	<b>\$ 32,824,587</b>	<b>\$ 5,430,105</b>	<b>\$ 558,252</b>	<b>\$ 38,812,943</b>	<b>\$ 8,878,530</b>	<b>\$ 40,979,938</b>	<b>\$ 6,754,117</b>

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

	For the month ended September								
	Fiscal Year 2019/20							2018/19	
	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	\$ 12,953,090	\$ 512,687	\$ 0	\$ 75,481	\$ 9	\$ 13,541,267	\$ 70,311,711	\$ 12,953,659	\$ 67,553,577
Traffic & Other Infractions	\$ 919,770	\$ 230,076				\$ 1,149,845	\$ 5,334,544	\$ 1,094,065	\$ 5,105,069
Other Criminal Cases	\$ 1,688,048	\$ 732,361				\$ 2,420,409	\$ 13,526,230	\$ 2,475,633	\$ 13,775,890
Civil	\$ 1,260,288	\$ 356,045				\$ 1,616,333	\$ 8,917,782	\$ 1,281,575	\$ 8,281,489
Family & Children Services	\$ 1,904,204	\$ 61,758		\$ 19,255	\$ 3	\$ 1,985,220	\$ 9,664,534	\$ 1,987,295	\$ 10,858,086
Probate, Guardianship & Mental Health Services	\$ 850,837	\$ 59,170				\$ 910,007	\$ 4,889,904	\$ 869,625	\$ 4,883,328
Juvenile Dependency Services	\$ 407,922	\$ 1,015,929				\$ 1,423,851	\$ 8,956,642	\$ 2,079,954	\$ 8,359,474
Juvenile Delinquency Services	\$ 265,989	\$ 161,458				\$ 427,447	\$ 3,130,519	\$ 611,144	\$ 2,424,986
Other Court Operations	\$ 4,400,382	\$ 84,505				\$ 4,484,886	\$ 24,384,298	\$ 4,063,210	\$ 22,883,087
Court Interpreters	\$ 1,947,177	\$ 319,998				\$ 2,267,175	\$ 12,243,419	\$ 2,346,529	\$ 12,172,068
Jury Services	\$ 345,861	\$ 109,007	\$ 171,213			\$ 626,080	\$ 3,170,960	\$ 571,113	\$ 3,597,140
Security	\$ 491,051	\$ 67,578				\$ 558,629	\$ 2,695,819	\$ 517,089	\$ 3,211,345
<b>Trial Court Operations Program</b>	<b>\$ 27,434,616</b>	<b>\$ 3,710,571</b>	<b>\$ 171,213</b>	<b>\$ 94,736</b>	<b>\$ 12</b>	<b>\$ 31,411,149</b>	<b>\$ 167,226,362</b>	<b>\$ 30,850,892</b>	<b>\$ 163,105,539</b>
Enhanced Collections	\$ 728,671	\$ 108,465				\$ 837,136	\$ 5,743,471	\$ 837,413	\$ 5,482,337
Other Non-Court Operations	\$ 422,678	\$ 8,261			\$ (3)	\$ 430,936	\$ 2,237,061	\$ 392,708	\$ 2,059,650
<b>Non-Court Operations Program</b>	<b>\$ 1,151,349</b>	<b>\$ 116,726</b>			<b>\$ (3)</b>	<b>\$ 1,268,072</b>	<b>\$ 7,980,532</b>	<b>\$ 1,230,121</b>	<b>\$ 7,541,987</b>
Executive Office	\$ 98,912	\$ 3,716				\$ 102,627	\$ 508,631	\$ 121,073	\$ 533,200
Fiscal Services	\$ 1,256,592	\$ 266,558		\$ (94,736)	\$ 1,086	\$ 1,429,500	\$ (692,990)	\$ 1,449,735	\$ 10,381,753
Human Resources	\$ 1,346,376	\$ 70,669				\$ 1,417,045	\$ 9,246,039	\$ 1,255,084	\$ 1,039,105
Business & Facilities Services	\$ 1,455,026	\$ 1,752,364				\$ 3,207,390	\$ 15,253,738	\$ 2,521,157	\$ 12,313,216
Information Technology	\$ 1,141,153	\$ 2,301,665				\$ 3,442,818	\$ 12,386,400	\$ 3,280,569	\$ 10,497,199
<b>Court Administration Program</b>	<b>\$ 5,298,059</b>	<b>\$ 4,394,972</b>		<b>\$ (94,736)</b>	<b>\$ 1,086</b>	<b>\$ 9,599,381</b>	<b>\$ 36,701,818</b>	<b>\$ 8,627,617</b>	<b>\$ 34,764,473</b>
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
<b>Total</b>	<b>\$ 33,884,025</b>	<b>\$ 8,222,269</b>	<b>\$ 171,213</b>	<b>\$ 0</b>	<b>\$ 1,095</b>	<b>\$ 42,278,602</b>	<b>\$ 211,908,712</b>	<b>\$ 40,708,631</b>	<b>\$ 205,411,999</b>