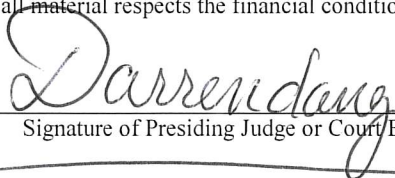


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

05/14/2020

Date

Orange County Superior

Court

FY 2019/2020 - 3rd Quarter

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Orange County Superior

Court

FY 2019/2020 - 3rd Quarter

Fiscal Year and Ending Quarter

FOOTNOTES

1	
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Orange County Superior

Court

FY 2019/2020 - 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)	1513.6	1400.4	1408.86	1502.60	

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 2019/20						2018/19
	Governmental Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	Special Revenue					
	General	Non-Grant	Grant			
ASSETS						
Operations	\$ (4,652,287)	\$ 4,010,940	\$ (280,142)	\$ 357,696	\$ (563,794)	\$ 788,056
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Distribution				\$ 185,219	\$ 185,219	\$ (701,887)
Civil Filing Fees				\$ (3,810,944)	\$ (3,810,944)	\$ 0
Trust				\$ (5,903)	\$ (5,903)	\$ (498,808)
Cash on Hand	\$ 28,750				\$ 28,750	\$ 27,950
Cash with County	\$ 7,486,012	\$ 0	\$ 0	\$ 29,313,705	\$ 36,799,717	\$ 45,630,196
Cash Equivalents	\$ 17,069,630			\$ 18,324,402	\$ 35,394,032	\$ 30,979,584
Total Cash and Cash Equivalents	\$ 19,937,105	\$ 4,010,940	\$ (280,142)	\$ 44,364,175	\$ 68,032,077	\$ 76,230,092
Accounts Receivable - General	\$ 11,337			\$ 0	\$ 11,337	\$ 0
Due From Other Governments	\$ 256,691	\$ 1,122,513	\$ 0	\$ 114,830	\$ 1,494,034	\$ 889,761
Due From Other Courts	\$ 74			\$ 0	\$ 74	\$ 0
Due From State	\$ 98,360	\$ 1,106,313	\$ 984,608		\$ 2,189,282	\$ 1,584,981
Trust Due To/From				\$ 1,105	\$ 1,105	\$ 1,995
Distribution Due To/From				\$ 5	\$ 5	\$ 1,000
General Due To/From	\$ 2,050	\$ 0			\$ 2,050	\$ 0
Total Receivables	\$ 368,513	\$ 2,228,826	\$ 984,608	\$ 115,940	\$ 3,697,887	\$ 2,477,737
Prepaid Expenses - General	\$ 503,125	\$ 0	\$ 0		\$ 503,125	\$ 590,233
Total Prepaid Expenses	\$ 503,125	\$ 0	\$ 0		\$ 503,125	\$ 590,233
Total Assets	\$ 20,808,743	\$ 6,239,765	\$ 704,466	\$ 44,480,115	\$ 72,233,089	\$ 79,298,061
LIABILITIES AND FUND BALANCES						
Accrued Liabilities	\$ 0	\$ 0	\$ 0	\$ 9,113	\$ 9,113	\$ 89,101
Accounts Payable - General	\$ 163,279	\$ 127,468	\$ 16,038	\$ 0	\$ 306,785	\$ 550,101
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 3,160	\$ 3,160	\$ 2,995
Due to State	\$ 0			\$ 1,691,646	\$ 1,691,646	\$ 0
TC145 Liability				\$ 588,942	\$ 588,942	\$ 4,282,245
Due to Other Governments	\$ 0	\$ 0		\$ 0	\$ 0	\$ 1,777,827
AB145 Due to Other Government Agency				\$ 390,833	\$ 390,833	\$ 692,549
Sales and Use Tax	\$ 31,012	\$ 0			\$ 31,012	\$ 3,603
Interest				\$ 8,984	\$ 8,984	\$ 18,258
Total Accounts Payable and Accrued Liab.	\$ 194,291	\$ 127,468	\$ 16,038	\$ 2,692,679	\$ 3,030,476	\$ 7,416,679
Civil				\$ 257,267	\$ 257,267	\$ 339,261
Criminal				\$ 12,048,207	\$ 12,048,207	\$ 2,751,641
Trust Held Outside of the JCC				\$ 29,419,421	\$ 29,419,421	\$ 45,396,914
Trust Interest Payable				\$ 38,109	\$ 38,109	\$ 20,269
Total Trust Deposits				\$ 41,763,005	\$ 41,763,005	\$ 48,508,085
Benefits Payable	\$ 3,850				\$ 3,850	\$ 159
Total Payroll Liabilities	\$ 3,850	\$ 0			\$ 3,850	\$ 159
Revenue Collected in Advance	\$ 8,840	\$ 0	\$ 0		\$ 8,840	\$ 9,949
Liabilities For Deposits	\$ 342,974	\$ 14,820			\$ 357,794	\$ 310,745
Fees - Partial Payment & Overpayment				\$ 25	\$ 25	\$ 575
Uncleared Collections	\$ 1,000			\$ 24,406	\$ 25,406	\$ 24,406
Total Other Liabilities	\$ 352,814	\$ 14,820	\$ 0	\$ 24,431	\$ 392,065	\$ 345,674
Total Liabilities	\$ 550,955	\$ 142,288	\$ 16,038	\$ 44,480,115	\$ 45,189,396	\$ 56,270,597
Total Fund Balance	\$ 20,257,788	\$ 6,097,478	\$ 688,428		\$ 27,043,693	\$ 23,027,465
Total Liabilities and Fund Balance	\$ 20,808,743	\$ 6,239,765	\$ 704,466	\$ 44,480,115	\$ 72,233,089	\$ 79,298,061

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 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				
REVENUES							
State Financing Sources							
Trial Court Trust Fund	\$ 121,044,094	\$ 841,971		\$ 121,886,065	\$ 148,433,000	\$ 109,617,274	\$ 144,636,588
Improvement and Modernization Fund	\$ 427,206			\$ 427,206	\$ 2,117,715	\$ 150,475	\$ 1,534,065
Judges' Compensation (0150019)	\$ 595,335			\$ 595,335	\$ 792,901	\$ 697,300	\$ 648,500
Court Interpreter (0150037)	\$ 5,709,043			\$ 5,709,043	\$ 11,200,000	\$ 7,209,041	\$ 11,350,000
Civil Coordination Reimbursement (0150091)	\$ 9,760			\$ 9,760	\$ 20,000	\$ 7,476	\$ 50,000
MOU Reimbursements (0150010 and General)	\$ 6,533,100			\$ 6,533,100	\$ 9,137,652	\$ 5,591,163	\$ 8,115,598
Other Miscellaneous	\$ 6,929,920			\$ 6,929,920	\$ 6,959,920	\$ 6,957,614	\$ 6,964,920
	\$ 141,248,457	\$ 841,971		\$ 142,090,428	\$ 178,661,188	\$ 130,230,344	\$ 173,299,671
Grants							
AB 1058 Commissioner/Facilitator			\$ 1,501,950	\$ 1,501,950	\$ 3,027,999	\$ 1,638,485	\$ 2,924,166
Other Judicial Council Grants			\$ 1,502,260	\$ 1,502,260	\$ 1,447,420	\$ 2,274,124	\$ 1,708,405
Non-Judicial Council Grants			\$ 36,378	\$ 36,378	\$ 80,200	\$ 12,426	\$ 80,200
			\$ 3,040,588	\$ 3,040,588	\$ 4,555,619	\$ 3,925,035	\$ 4,712,771
Other Financing Sources							
Interest Income	\$ 443,345	\$ 88,012		\$ 531,357	\$ 800,000	\$ 534,308	\$ 750,000
Donations	\$ 0			\$ 0		\$ 0	\$ 1,500
Local Fees	\$ 2,433,308	\$ 526,563		\$ 2,959,871	\$ 4,008,500	\$ 2,755,899	\$ 3,962,600
Non-Fee Revenues	\$ 901,478			\$ 901,478	\$ 1,386,500	\$ 341,690	\$ 539,500
Enhanced Collections		\$ 3,124,216		\$ 3,124,216	\$ 5,762,971	\$ 3,143,490	\$ 5,481,807
Escheatment					\$ 200,000		\$ 200,000
Prior Year Revenue	\$ (470)			\$ (470)		\$ (25)	
County Program - Restricted	\$ 213,055	\$ 4,282,430		\$ 4,495,484	\$ 8,249,573	\$ 4,548,145	\$ 8,207,278
Reimbursement Other	\$ 830,502	\$ 1,414,259	\$ 27,313	\$ 2,272,073	\$ 3,459,571	\$ 3,805,234	\$ 4,233,571
Other Miscellaneous	\$ 52,687	\$ 2,000		\$ 54,687	\$ 120,500	\$ 45,766	\$ 201,500
	\$ 4,873,905	\$ 9,437,480	\$ 27,313	\$ 14,338,697	\$ 23,987,615	\$ 15,174,507	\$ 23,577,756
Total Revenues	\$ 146,122,362	\$ 10,279,451	\$ 3,067,901	\$ 159,469,714	\$ 207,204,422	\$ 149,329,885	\$ 201,590,198
EXPENDITURES							
Personal Services							
Salaries - Permanent	\$ 72,790,733	\$ 3,410,557	\$ 921,799	\$ 77,123,090	\$ 108,593,933	\$ 73,275,164	\$ 106,756,137
Temp Help	\$ 546,229	\$ 20,160	\$ 23,897	\$ 590,286	\$ 1,290,337	\$ 953,806	\$ 1,610,072
Overtime	\$ 323,284	\$ 118,796		\$ 442,080	\$ 1,067,561	\$ 548,106	\$ 1,161,386
Staff Benefits	\$ 39,340,867	\$ 1,841,996	\$ 508,033	\$ 41,690,896	\$ 61,307,121	\$ 38,610,386	\$ 55,781,327
	\$ 113,001,114	\$ 5,391,510	\$ 1,453,729	\$ 119,846,352	\$ 172,258,952	\$ 113,387,462	\$ 165,308,922
Operating Expenses and Equipment							
General Expense	\$ 2,914,135	\$ 36,806	\$ 33,693	\$ 2,984,634	\$ 4,733,565	\$ 2,895,782	\$ 4,119,967
Printing	\$ 129,347	\$ 51,995		\$ 181,341	\$ 295,440	\$ 167,704	\$ 287,122
Telecommunications	\$ 579,262	\$ 4,141		\$ 583,402	\$ 980,781	\$ 546,798	\$ 1,204,706
Postage	\$ 353,274	\$ 166,962		\$ 520,236	\$ 855,856	\$ 523,382	\$ 786,870
Insurance	\$ 67,419			\$ 67,419	\$ 60,045	\$ 57,918	\$ 52,500
In-State Travel	\$ 102,099	\$ 16,705	\$ 16,546	\$ 135,350	\$ 241,932	\$ 117,587	\$ 194,571
Out-of-State Travel	\$ 47,232	\$ 8,067	\$ 16,400	\$ 71,699	\$ 58,652	\$ 32,335	\$ 67,883
Training	\$ 160,475	\$ 38,841	\$ 11,251	\$ 210,567	\$ 389,564	\$ 186,568	\$ 415,830
Security Services	\$ 61,110	\$ 1,706		\$ 62,817	\$ 130,055	\$ 10,907	\$ 7,049
Facility Operations	\$ 1,561,764	\$ 780,914		\$ 2,342,679	\$ 3,432,627	\$ 2,280,889	\$ 3,126,960
Contracted Services	\$ 8,016,748	\$ 3,455,512	\$ 84,272	\$ 11,556,532	\$ 18,538,354	\$ 11,743,127	\$ 18,420,257
Consulting and Professional Services	\$ 821,159			\$ 821,159	\$ 1,029,070	\$ 506,930	\$ 703,405
Information Technology	\$ 3,713,678	\$ 528,722	\$ 473,094	\$ 4,715,494	\$ 8,195,935	\$ 3,440,233	\$ 6,455,824
Major Equipment	\$ 820,815	\$ 476,464		\$ 1,297,279	\$ 1,883,180	\$ 358,980	\$ 3,239,484
Other Items of Expense	\$ 7,897	\$ 940		\$ 8,836	\$ 24,700	\$ 9,012	\$ 40,650
	\$ 19,356,413	\$ 5,567,776	\$ 635,256	\$ 25,559,444	\$ 40,849,756	\$ 22,878,151	\$ 39,123,077
Special Items of Expense							
Jury Costs	\$ 621,940			\$ 621,940	\$ 960,000	\$ 611,421	\$ 980,000
Internal Cost Recovery	\$ (290,488)		\$ 290,488	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ 605			\$ 605		\$ (34)	
	\$ 332,056		\$ 290,488	\$ 622,544	\$ 960,000	\$ 612,724	\$ 980,000
Total Expenditures	\$ 132,689,583	\$ 10,959,285	\$ 2,379,473	\$ 146,028,341	\$ 214,068,708	\$ 136,878,338	\$ 205,411,999
Excess (Deficit) of Revenues Over Expenditures	\$ 13,432,780	\$ (679,835)	\$ 688,428	\$ 13,441,373	\$ (6,864,286)	\$ 12,451,547	\$ (3,821,801)
Operating Transfers In (Out)					\$ 0		\$ 0
Fund Balance (Deficit)							
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)	\$ 20,257,788	\$ 6,097,478	\$ 688,428	\$ 27,043,693	\$ 6,738,034	\$ 23,027,465	\$ 6,754,117

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

For the month ended March									
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)
PROGRAM EXPENDITURES:									
Judges & Courtroom Support	\$ 46,143,085	\$ 1,918,871	\$ 0	\$ 224,433	\$ (482)	\$ 48,285,907	\$ 70,431,658	\$ 45,764,732	\$ 67,553,577
Traffic & Other Infractions	\$ 3,290,392	\$ 702,253				\$ 3,992,645	\$ 5,336,997	\$ 3,747,886	\$ 5,105,069
Other Criminal Cases	\$ 6,260,320	\$ 2,571,223				\$ 8,831,543	\$ 13,564,128	\$ 8,271,927	\$ 13,775,890
Civil	\$ 4,572,572	\$ 725,230				\$ 5,297,801	\$ 9,090,639	\$ 4,634,789	\$ 8,281,489
Family & Children Services	\$ 6,778,432	\$ 415,834		\$ 66,055	\$ 3	\$ 7,260,323	\$ 9,720,091	\$ 6,848,909	\$ 10,858,086
Probate, Guardianship & Mental Health Services	\$ 2,931,657	\$ 277,093				\$ 3,208,750	\$ 4,921,947	\$ 3,032,344	\$ 4,883,328
Juvenile Dependency Services	\$ 1,460,869	\$ 4,867,180				\$ 6,328,049	\$ 9,364,364	\$ 6,095,746	\$ 8,359,474
Juvenile Delinquency Services	\$ 894,909	\$ 777,641				\$ 1,672,550	\$ 3,217,008	\$ 1,639,400	\$ 2,424,986
Other Court Operations	\$ 15,390,813	\$ 395,298				\$ 15,786,111	\$ 24,854,257	\$ 14,544,566	\$ 22,883,087
Court Interpreters	\$ 6,729,191	\$ 961,496				\$ 7,690,688	\$ 12,265,544	\$ 7,947,352	\$ 12,172,068
Jury Services	\$ 1,160,197	\$ 220,240	\$ 621,940			\$ 2,002,377	\$ 3,188,836	\$ 2,155,200	\$ 3,597,140
Security	\$ 1,633,179	\$ 152,226				\$ 1,785,405	\$ 2,855,819	\$ 1,889,388	\$ 3,211,345
Trial Court Operations Program	\$ 97,245,616	\$ 13,984,584	\$ 621,940	\$ 290,488	\$ (479)	\$ 112,142,148	\$ 168,811,288	\$ 106,572,240	\$ 163,105,539
Enhanced Collections	\$ 2,677,536	\$ 342,955				\$ 3,020,490	\$ 5,762,971	\$ 3,024,148	\$ 5,482,337
Other Non-Court Operations	\$ 1,484,561	\$ 28,048			\$ (3)	\$ 1,512,606	\$ 2,238,387	\$ 1,404,503	\$ 2,059,650
Non-Court Operations Program	\$ 4,162,097	\$ 371,003			\$ (3)	\$ 4,533,097	\$ 8,001,358	\$ 4,428,651	\$ 7,541,987
Executive Office	\$ 345,447	\$ 16,185				\$ 361,632	\$ 508,631	\$ 409,276	\$ 533,200
Fiscal Services	\$ 4,507,947	\$ 954,793		\$ (290,488)	\$ 1,086	\$ 5,173,338	\$ (576,918)	\$ 5,016,038	\$ 10,381,753
Human Resources	\$ 4,651,307	\$ 306,079				\$ 4,957,386	\$ 9,212,913	\$ 4,408,345	\$ 1,039,105
Business & Facilities Services	\$ 4,967,180	\$ 4,892,036				\$ 9,859,215	\$ 15,313,332	\$ 8,267,468	\$ 12,313,216
Information Technology	\$ 3,966,759	\$ 5,034,765				\$ 9,001,525	\$ 12,798,104	\$ 7,776,319	\$ 10,497,199
Court Administration Program	\$ 18,438,639	\$ 11,203,858		\$ (290,488)	\$ 1,086	\$ 29,353,096	\$ 37,256,062	\$ 25,877,446	\$ 34,764,473
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
Total	\$ 119,846,352	\$ 25,559,444	\$ 621,940	\$ 0	\$ 605	\$ 146,028,341	\$ 214,068,708	\$ 136,878,338	\$ 205,411,999