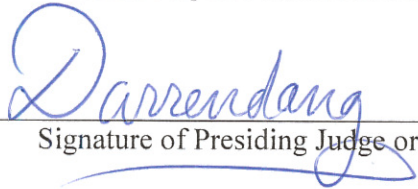
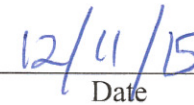


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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



Date

Orange County Superior Court

Court

FY 2015-2016; 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 2015/16						2014/15
	Governmental Funds			Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue				
		Non-Grant	Grant			
ASSETS						
Operations	\$ (1,312,211)	\$ 2,585,985	\$ (1,232,078)	\$ 876,101	\$ 917,796	\$ 171,922
Revolving	\$ 5,000				\$ 5,000	\$ 5,000
Other		\$ 24,164			\$ 24,164	\$ 34,017
Distribution				\$ 242,684	\$ 242,684	\$ 268,865
Cash on Hand	\$ 23,750				\$ 23,750	\$ 23,150
Cash with County	\$ 306,912	\$ 0	\$ 0	\$ 53,051,943	\$ 53,358,855	\$ 40,153,422
Cash Equivalents	\$ 44,219,430			\$ 7,100,025	\$ 51,319,455	\$ 48,070,844
Total Cash and Cash Equivalents	\$ 43,242,881	\$ 2,610,149	\$ (1,232,078)	\$ 61,270,753	\$ 105,891,705	\$ 88,727,219
Accounts Receivable - General	\$ 594,541	\$ 710,974	\$ 1,026,096	\$ 0	\$ 2,331,611	\$ 2,729,292
Due From Other Governments	\$ 0	\$ 0	\$ 0	\$ 13,459	\$ 13,459	\$ 7,495
Distribution Due To/From				\$ 0	\$ 0	\$ 2,191
General Due To/From	\$ 2	\$ 0			\$ 2	\$ 0
Total Receivables	\$ 594,543	\$ 710,974	\$ 1,026,096	\$ 13,459	\$ 2,345,072	\$ 2,738,978
Total Assets	\$ 43,837,424	\$ 3,321,123	\$ (205,982)	\$ 61,284,211	\$ 108,236,776	\$ 91,466,198
LIABILITIES AND FUND BALANCES						
Accrued Liabilities	\$ 0	\$ 0	\$ 0	\$ 32,509	\$ 32,509	\$ 7,256
Accounts Payable - General	\$ 1,302,310	\$ 42,070	\$ 0	\$ 0	\$ 1,344,380	\$ 1,070,545
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 2	\$ 2	\$ 2,191
TC145 Liability				\$ 4,221,963	\$ 4,221,963	\$ 4,398,719
Sales and Use Tax	\$ 2,154				\$ 2,154	\$ 2,568
Interest				\$ 159	\$ 159	\$ 42
Total Accounts Payable and Accrued Liab.	\$ 1,304,464	\$ 42,070	\$ 0	\$ 4,254,633	\$ 5,601,168	\$ 5,481,322
Criminal				\$ 3,996,403	\$ 3,996,403	\$ 4,330,595
Trust Held Outside of the JCC				\$ 53,032,892	\$ 53,032,892	\$ 39,834,127
Trust Interest Payable				\$ 284	\$ 284	\$ 80
Total Trust Deposits				\$ 57,029,579	\$ 57,029,579	\$ 44,164,802
Benefits Payable	\$ 33				\$ 33	\$ (2)
Total Payroll Liabilities	\$ 33	\$ 0	\$ 0		\$ 33	\$ (2)
Revenue Collected in Advance	\$ 1,200,000	\$ 24,164			\$ 1,224,164	\$ 40,630
Liabilities For Deposits	\$ 147,407	\$ 1,180			\$ 148,587	\$ 108,069
Total Other Liabilities	\$ 1,347,407	\$ 25,344			\$ 1,372,751	\$ 148,699
Total Liabilities	\$ 2,651,904	\$ 67,414	\$ 0	\$ 61,284,211	\$ 64,003,530	\$ 49,794,822
Total Fund Balance	\$ 41,185,520	\$ 3,253,708	\$ (205,982)		\$ 44,233,246	\$ 41,671,376
Total Liabilities and Fund Balance	\$ 43,837,424	\$ 3,321,123	\$ (205,982)	\$ 61,284,211	\$ 108,236,776	\$ 91,466,198

**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 2015/16							
	Governmental Funds			Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	Special Revenue		Grant				
	General	Non-Grant					
REVENUES							
State Financing Sources							
Trial Court Trust Fund	\$ 69,755,409	\$ 114,348		\$ 69,869,757	\$ 149,428,162	\$ 65,476,779	\$ 138,856,430
Improvement and Modernization Fund	\$ 427,419			\$ 427,419	\$ 834,219	\$ 420,960	\$ 1,805,919
Judges' Compensation (45.25)	\$ 271,398			\$ 271,398	\$ 1,026,000	\$ 296,874	\$ 1,178,000
Court Interpreter (45.45)	\$ 2,004,537			\$ 2,004,537	\$ 9,200,000	\$ 1,895,731	\$ 9,113,273
Civil Coordination Reimbursement (45.55)					\$ 69,663		\$ 40,000
MOU Reimbursements (45.10 and General)	\$ 1,110,228			\$ 1,110,228	\$ 7,716,730	\$ 1,051,094	\$ 7,876,534
Other Miscellaneous					\$ 6,964,920		\$ 6,961,920
	\$ 73,568,991	\$ 114,348		\$ 73,683,339	\$ 175,239,694	\$ 69,141,438	\$ 165,832,076
Grants							
AB 1058 Commissioner/Facilitator			\$ 361,198	\$ 361,198	\$ 3,334,644	\$ 386,604	\$ 3,249,322
Other Judicial Council Grants	\$ (15,880)		\$ 6,113	\$ (9,767)	\$ 350,969	\$ (9,702)	\$ 150,500
Non-Judicial Council Grants			\$ (825)	\$ (825)	\$ 24,872	\$ 0	\$ 104,439
	\$ (15,880)		\$ 366,486	\$ 350,606	\$ 3,710,485	\$ 376,902	\$ 3,504,261
Other Financing Sources							
Interest Income	\$ 1,447	\$ 65		\$ 1,512	\$ 75,000	\$ 2,302	\$ 25,000
Donations					\$ 1,500		\$ 1,500
Local Fees	\$ 866,697	\$ 36,723		\$ 903,420	\$ 3,757,600	\$ 890,024	\$ 4,957,100
Non-Fee Revenues	\$ 102,260			\$ 102,260	\$ 621,000	\$ 105,140	\$ 647,500
Enhanced Collections		\$ 574,347		\$ 574,347	\$ 4,851,815	\$ 529,984	\$ 4,974,181
Escheatment					\$ 20,000		\$ 3,800,000
Prior Year Revenue			\$ (650)	\$ (650)		\$ (1,211)	
County Program - Restricted	\$ 58,538	\$ 210,621		\$ 269,160	\$ 8,241,261	\$ 806,054	\$ 8,179,529
Reimbursement Other	\$ 74,823	\$ 511,449		\$ 586,272	\$ 4,182,847	\$ 1,276,481	\$ 5,634,059
Other Miscellaneous	\$ 9,467			\$ 9,467	\$ 200,000	\$ 56,255	\$ 300,000
	\$ 1,113,232	\$ 1,333,206	\$ (650)	\$ 2,445,787	\$ 21,951,023	\$ 3,665,030	\$ 28,518,869
Total Revenues	\$ 74,666,343	\$ 1,447,554	\$ 365,836	\$ 76,479,732	\$ 200,901,202	\$ 73,183,370	\$ 197,855,206
EXPENDITURES							
Personal Services							
Salaries - Permanent	\$ 20,428,885	\$ 855,781	\$ 313,518	\$ 21,598,184	\$ 101,740,372	\$ 22,202,391	\$ 103,085,076
Temp Help	\$ 247,697	\$ 44,976	\$ 0	\$ 292,674	\$ 829,100	\$ 381,355	\$ 1,527,127
Overtime	\$ 217,802	\$ 22,519	\$ 3,044	\$ 243,365	\$ 1,773,511	\$ 831,727	\$ 837,766
Staff Benefits	\$ 11,077,957	\$ 456,768	\$ 163,598	\$ 11,698,323	\$ 58,794,963	\$ 11,932,929	\$ 56,775,106
	\$ 31,972,342	\$ 1,380,044	\$ 480,160	\$ 33,832,546	\$ 163,137,946	\$ 35,348,401	\$ 162,225,075
Operating Expenses and Equipment							
General Expense	\$ 581,175	\$ 13,271	\$ 1,586	\$ 596,032	\$ 3,492,268	\$ 573,018	\$ 3,169,998
Printing	\$ 28,585	\$ 8,952		\$ 37,537	\$ 378,068	\$ 39,204	\$ 486,600
Telecommunications	\$ 188,694	\$ 773		\$ 189,466	\$ 1,984,135	\$ 171,753	\$ 1,897,226
Postage	\$ 160,144	\$ 28,104		\$ 188,248	\$ 1,006,500	\$ 103,110	\$ 1,065,700
Insurance					\$ 59,933	\$ 1,974	\$ 67,460
In-State Travel	\$ 27,297	\$ 1,400		\$ 28,697	\$ 277,062	\$ 31,551	\$ 228,298
Out-of-State Travel	\$ 20,126			\$ 20,126		\$ 5,749	\$ 11,052
Training	\$ 47,793		\$ 2,755	\$ 50,548	\$ 227,797	\$ 37,309	\$ 380,565
Security Services	\$ 0	\$ 720	\$ (1,850)	\$ (1,130)	\$ 436,675	\$ (7,779)	\$ 1,463,755
Facility Operations	\$ 269,905	\$ 285,145		\$ 555,050	\$ 3,715,774	\$ 454,377	\$ 4,207,897
Contracted Services	\$ 2,468,177	\$ 787,313	\$ (93)	\$ 3,255,397	\$ 18,519,078	\$ 3,105,698	\$ 17,942,432
Consulting and Professional Services	\$ 37,113			\$ 37,113	\$ 1,102,880	\$ (39,254)	\$ 579,430
Information Technology	\$ 2,093,961	\$ 14,453		\$ 2,108,414	\$ 6,170,812	\$ 1,668,410	\$ 7,548,536
Major Equipment	\$ 43,689			\$ 43,689	\$ 441,756	\$ 186,914	\$ 713,334
Other Items of Expense	\$ 4,926			\$ 4,926	\$ 35,900	\$ 1,806	\$ 35,800
	\$ 5,971,586	\$ 1,140,131	\$ 2,398	\$ 7,114,115	\$ 37,848,638	\$ 6,333,839	\$ 39,798,083
Special Items of Expense							
Jury Costs	\$ 240,776			\$ 240,776	\$ 1,060,000	\$ 230,201	\$ 1,060,000
Judgements, Settlements and Claims	\$ 200			\$ 200		\$ 500	
Internal Cost Recovery	\$ (93,515)	\$ 6,876	\$ 86,638	\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (699)		\$ 699	\$ (1)		\$ (43,378)	
	\$ 146,762	\$ 6,876	\$ 87,337	\$ 240,975	\$ 1,060,000	\$ 187,323	\$ 1,060,000
Total Expenditures	\$ 38,090,690	\$ 2,527,051	\$ 569,896	\$ 41,187,636	\$ 202,046,584	\$ 41,869,563	\$ 203,083,158
Excess (Deficit) of Revenues Over Expenditures	\$ 36,575,654	\$ (1,079,498)	\$ (204,060)	\$ 35,292,096	\$ (1,145,382)	\$ 31,313,807	\$ (5,227,952)
Operating Transfers In (Out)	\$ 1,926	\$ (5)	\$ (1,922)	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)							
Beginning Balance (Deficit)	\$ 4,607,940	\$ 4,333,210	\$ 0	\$ 8,941,150	\$ 8,941,150	\$ 10,357,569	\$ 10,357,569
Ending Balance (Deficit)	\$ 41,185,520	\$ 3,253,708	\$ (205,982)	\$ 44,233,246	\$ 7,795,768	\$ 41,671,376	\$ 5,129,617

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

	For the quarter ended September								
	Fiscal Year 2015/16						2014/15		
	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	\$ 13,065,546	\$ 518,949		\$ 68,124	\$ (524)	\$ 13,652,095	\$ 65,161,949	\$ 14,573,912	\$ 67,217,001
Traffic & Other Infractions	\$ 772,721	\$ 102,032			\$ 699	\$ 875,452	\$ 6,881,209	\$ 1,013,505	\$ 5,010,724
Other Criminal Cases	\$ 1,833,383	\$ 601,540				\$ 2,434,923	\$ 14,644,530	\$ 2,832,097	\$ 13,695,092
Civil	\$ 1,505,426	\$ 19,861				\$ 1,525,287	\$ 7,449,986	\$ 1,657,424	\$ 7,931,614
Family & Children Services	\$ 2,067,459	\$ 52,969		\$ 18,514		\$ 2,138,942	\$ 12,093,536	\$ 2,394,000	\$ 10,496,530
Probate, Guardianship & Mental Health Services	\$ 693,420	\$ 50,323				\$ 743,743	\$ 3,784,925	\$ 632,310	\$ 2,863,519
Juvenile Dependency Services	\$ 507,407	\$ 1,467,604				\$ 1,975,010	\$ 7,007,047	\$ 2,049,439	\$ 11,273,339
Juvenile Delinquency Services	\$ 275,540	\$ 121,773				\$ 397,313	\$ 1,347,064	\$ 411,975	\$ 2,390,952
Other Court Operations	\$ 4,349,425	\$ 308,039			\$ (174)	\$ 4,657,291	\$ 24,877,251	\$ 4,245,088	\$ 21,000,173
Court Interpreters	\$ 1,701,251	\$ 324,935				\$ 2,026,186	\$ 9,622,058	\$ 1,958,179	\$ 9,341,362
Jury Services	\$ 399,041	\$ 104,603	\$ 240,776			\$ 744,419	\$ 3,405,576	\$ 671,291	\$ 3,416,386
Security	\$ 433,210	\$ 26,847				\$ 460,057	\$ 2,643,097	\$ 475,314	\$ 3,288,207
Trial Court Operations Program	\$ 27,603,830	\$ 3,699,475	\$ 240,776	\$ 86,638	\$ 0	\$ 31,630,719	\$ 158,918,228	\$ 32,914,532	\$ 157,924,899
Enhanced Collections	\$ 755,860	\$ 87,520				\$ 843,380	\$ 4,853,315	\$ 807,182	\$ 4,974,181
Other Non-Court Operations	\$ 303,740	\$ 13,154				\$ 316,894	\$ 2,191,980	\$ 393,029	\$ 1,972,417
Non-Court Operations Program	\$ 1,059,600	\$ 100,673				\$ 1,160,274	\$ 7,045,295	\$ 1,200,211	\$ 6,946,598
Executive Office	\$ 103,770	\$ 2,739				\$ 106,509	\$ 540,046	\$ 109,621	\$ 531,644
Fiscal Services	\$ 1,267,771	\$ 91,312	\$ 0	\$ (93,515)		\$ 1,265,569	\$ 6,187,161	\$ 1,345,112	\$ 6,621,449
Human Resources	\$ 1,231,383	\$ 175,241	\$ 200			\$ 1,406,825	\$ 2,914,486	\$ 1,087,845	\$ 5,650,047
Business & Facilities Services	\$ 1,395,347	\$ 1,053,810	\$ 0	\$ 6,876		\$ 2,456,033	\$ 14,215,288	\$ 2,626,424	\$ 14,992,306
Information Technology	\$ 1,170,843	\$ 1,990,865			\$ (1)	\$ 3,161,707	\$ 12,226,080	\$ 2,585,817	\$ 10,416,215
Court Administration Program	\$ 5,169,115	\$ 3,313,967	\$ 200	\$ (86,638)	\$ (1)	\$ 8,396,643	\$ 36,083,061	\$ 7,754,820	\$ 38,211,661
Expenditures Not Distributed or Posted to a Program									
Prior Year Adjustments Not Posted to a Program									
Total	\$ 33,832,546	\$ 7,114,115	\$ 240,976	\$ 0	\$ (1)	\$ 41,187,636	\$ 202,046,584	\$ 41,869,563	\$ 203,083,158

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Orange County Superior Court
Court

FY 2015/2016 – 1st Quarter
Fiscal Year and Ending Quarter

FOOTNOTES

1	The negative cash balance of Operations Funds (\$1,312,211) is offset by other cash balances of General funds.
2	The negative cash balance of Grant Funds (\$1,232,078) results from the timing difference between the payment of expenditures and the receipt of cash reimbursement.
3	Accounts Receivable – General \$2,331,611 includes amount due from other governments and from the State, which will be re-classified on the final CAFR reports.
4	The Benefits Payable amount (\$33) reflects the payroll over-deduction for Court Interpreter non-medical benefit premium that will be returned to the employee in Q2 of 2015.
5	The negative revenue (\$15,880) reflects the reversal of a funding transfer from Grant Fund (G-301078 Recidivism Reduction Fund) to General Fund in FY 14/15. This revenue recorded in Grant Fund in FY 15/16 will be offset by expenditures incurred.
6	The negative revenue (\$825) reflects the reversal of the ‘State Justice Institute’ grant reimbursement accrual that will be offset by upcoming reimbursement.
7	The prior year revenue adjustment (\$650) reflect the over-accrual of FY 2014/2015 reimbursement of the Bureau of Justice Assistance grant’s expenditures (G-303003-1-12).
8	The negative balance in Training (\$1,850) represent the reversal of a prior year expense accrual that will be offset by a payment in Q2 of 2015.
9	The negative balance in General consultants & Professional (\$92.97) represent the reversal of a prior year expense accrual that will be offset by a payment in October 2015.
10	The prior year expenditures adjustment (\$699) is a reclassification of travel expenses from General Fund to Grant Fund (Recidivism Reduction Fund).
11	The fund balances of the non-grant and grant funds are negative due to timing difference between expenditures incurred and reimbursement received.

QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Orange County Superior Court
Court

FY 2015/2016 – 1st 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)	1,520.00	1,418.6			

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