

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial 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

10/15/2024

Date

Orange

Court

2024-25 Q1

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

¹ Total 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 2024/25

2023/24

	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds		
		Non-Grant	Grant						
ASSETS									
Operations	\$ (25,679,809)	\$ 26,587,797	\$ (1,846,617)			\$ 0	\$ 126,368	\$ (812,261)	\$ (949,163)
Payroll									
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution			\$ 0				\$ 259,491	\$ 259,491	\$ 374,110
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,689)	\$ (1,689)	\$ (3,890)
Credit Card									
Cash on Hand	\$ 25,200							\$ 25,200	\$ 25,400
Cash with County	\$ 388,972	\$ 0	\$ 0				\$ 30,765,085	\$ 31,154,057	\$ 29,959,246
Cash Outside of the JCC									
Cash Held with the JCC	\$ 178,023							\$ 178,023	\$ 0
Cash Equivalents	\$ 98,451,468						\$ 8,191,571	\$ 106,643,039	\$ 104,574,539
Total Cash and Cash Equivalents	\$ 73,378,854	\$ 26,587,797	\$ (1,846,617)			\$ 0	\$ 39,340,825	\$ 137,460,858	\$ 133,995,242
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 1,590		\$ 0					\$ 1,590	\$ 27,411
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 125,840	\$ 1,085,472	\$ 0				\$ 4,588,955	\$ 5,800,266	\$ 1,523,612
Due From Other Courts	\$ 0						\$ (4,390,584)	\$ (4,390,584)	\$ 220
Due From State	\$ 8,135	\$ 888,580	\$ 1,517,881					\$ 2,414,597	\$ 2,080,612
Trust Due To/From							\$ 758	\$ 758	\$ 2,180
Distribution Due To/From							\$ 1,711	\$ 1,711	\$ 2,782
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 135,565	\$ 1,974,052	\$ 1,517,881				\$ 200,839	\$ 3,828,338	\$ 3,636,816
Prepaid Expenses - General	\$ 260,914	\$ 0	\$ 0					\$ 260,914	\$ 782,330
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 260,914	\$ 0	\$ 0					\$ 260,914	\$ 782,330
Other Assets									
Total Other Assets									
Total Assets	\$ 73,775,333	\$ 28,561,849	\$ (328,736)			\$ 0	\$ 39,541,664	\$ 141,550,110	\$ 138,414,388
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 522				\$ 515,041	\$ 515,563	\$ 9,113
Accounts Payable - General	\$ 890,832	\$ 70,098	\$ 7,403				\$ 0	\$ 968,333	\$ 442,487
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 2,469	\$ 2,469	\$ 4,962
Due to Other Courts									
Due to State	\$ 5,949,866	\$ 19,092,116	\$ 0				\$ 0	\$ 25,041,982	\$ 10,605
TC145 Liability							\$ 4,343,600	\$ 4,343,600	\$ 4,526,596
Due to Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	\$ 779
AB145 Due to Other Government Agency							\$ 557,096	\$ 557,096	\$ 568,886
Due to Other Public Agencies									
Sales and Use Tax	\$ 636	\$ 0						\$ 636	\$ 4,067
Interest							\$ 26,935	\$ 26,935	\$ 29,289
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 6,841,334	\$ 19,162,214	\$ 7,925				\$ 5,445,141	\$ 31,456,614	\$ 5,596,784
Civil							\$ 276,234	\$ 276,234	\$ 249,053
Criminal							\$ 3,341,208	\$ 3,341,208	\$ 3,503,697
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 30,448,414	\$ 30,448,414	\$ 29,838,525
Trust Interest Payable							\$ 20,381	\$ 20,381	\$ 9,018
Miscellaneous Trust									
Total Trust Deposits							\$ 34,086,237	\$ 34,086,237	\$ 33,600,292
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (24)							\$ (24)	\$ (2,948)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ (24)	\$ 0	\$ 0					\$ (24)	\$ (2,948)
Revenue Collected in Advance	\$ 1,674	\$ 0	\$ 0					\$ 1,674	\$ 0
Liabilities For Deposits	\$ 201,529	\$ 15,120					\$ 9,456	\$ 226,105	\$ 185,503
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 831	\$ 831	\$ 460
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 203,203	\$ 15,120	\$ 0				\$ 10,287	\$ 228,610	\$ 185,963
Total Liabilities	\$ 7,044,513	\$ 19,177,334	\$ 7,925				\$ 39,541,664	\$ 65,771,437	\$ 39,380,092
Total Fund Balance	\$ 66,730,820	\$ 9,384,515	\$ (336,661)					\$ 75,778,674	\$ 99,034,296
Total Liabilities and Fund Balance	\$ 73,775,333	\$ 28,561,849	\$ (328,736)				\$ 39,541,664	\$ 141,550,110	\$ 138,414,388

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 2024/25										2023/24	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 87,090,778	\$ 119,190					\$ 87,209,968	\$ 197,833,378	\$ 88,454,672	\$ 190,418,401	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 403,178	\$ 0	\$ 404,065	
Judges' Compensation (0150019)	\$ 194,751						\$ 194,751	\$ 693,500	\$ 194,751	\$ 643,893	
Court Interpreter (0150037)	\$ 2,554,535						\$ 2,554,535	\$ 10,443,676	\$ 6,012,184	\$ 11,198,731	
Civil Coordination Reimbursement (0150091)								\$ 50,000		\$ 25,000	
MOU Reimbursements (0150010 and General)	\$ 9,180,793						\$ 9,180,793	\$ 19,535,908	\$ 8,962,959	\$ 20,448,146	
Other Miscellaneous		\$ 6,348,515					\$ 6,348,515	\$ 13,308,436	\$ 21,775,183	\$ 15,330,683	
	\$ 99,020,856	\$ 6,467,705					\$ 105,488,561	\$ 242,268,076	\$ 125,399,749	\$ 238,468,919	
Grants											
AB 1058 Commissioner/Facilitator			\$ 361,847				\$ 361,847	\$ 3,334,722	\$ 412,413	\$ 3,234,319	
Other Judicial Council Grants			\$ 94,233				\$ 94,233	\$ 874,087	\$ 24,391	\$ 1,226,154	
Non-Judicial Council Grants			\$ 143,782				\$ 143,782	\$ 1,083,650	\$ (22,291)		
			\$ 599,861				\$ 599,861	\$ 5,292,459	\$ 414,513	\$ 4,460,473	
Other Financing Sources											
Interest Income	\$ 1,038,553	\$ 0					\$ 1,038,553	\$ 2,000,000	\$ 1,749,532	\$ 900,000	
Investment Income											
Donations											
Local Fees	\$ 744,091	\$ 78,674					\$ 822,765	\$ 3,265,000	\$ 758,784	\$ 3,543,577	
Non-Fee Revenues	\$ 60,426						\$ 60,426	\$ 365,000	\$ 58,954	\$ 365,000	
Enhanced Collections		\$ 599,918					\$ 599,918	\$ 6,038,023	\$ 815,686	\$ 5,950,465	
Escheatment											
Prior Year Revenue	\$ 76,932	\$ 0	\$ (16,721)				\$ 60,210		\$ (99,796)		
County Program - Restricted	\$ 70,384	\$ 1,048,625					\$ 1,119,009	\$ 11,112,242	\$ 1,032,056	\$ 8,697,456	
Reimbursement Other	\$ 87,142	\$ 194,581					\$ 281,722	\$ 5,284,786	\$ 1,545,404	\$ 3,915,471	
Sale of Fixed Assets											
Other Miscellaneous	\$ 12,603						\$ 12,603	\$ 55,100	\$ 19,232	\$ 56,100	
	\$ 2,090,130	\$ 1,921,798	\$ (16,721)				\$ 3,995,206	\$ 28,120,151	\$ 5,879,852	\$ 23,428,069	
Total Revenues	\$ 101,110,986	\$ 8,389,503	\$ 583,140				\$ 110,083,628	\$ 275,680,686	\$ 131,694,114	\$ 266,357,461	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 28,264,942	\$ 1,443,844	\$ 387,905				\$ 30,096,692	\$ 127,194,547	\$ 28,204,133	\$ 130,323,585	
Temp Help	\$ 243,875	\$ 4,005	\$ 11,695				\$ 259,574	\$ 1,538,535	\$ 295,064	\$ 2,009,108	
Overtime	\$ 116,567	\$ 23,620	\$ 689				\$ 140,876	\$ 814,430	\$ 130,882	\$ 949,537	
Staff Benefits	\$ 17,283,885	\$ 832,119	\$ 210,243				\$ 18,326,247	\$ 83,689,998	\$ 17,390,970	\$ 80,511,577	
	\$ 45,909,269	\$ 2,303,588	\$ 610,532				\$ 48,823,389	\$ 213,237,510	\$ 46,021,049	\$ 213,793,807	
Operating Expenses and Equipment											
General Expense	\$ 478,963	\$ 47,098	\$ 33,519				\$ 559,580	\$ 5,442,030	\$ 1,785,555	\$ 6,435,005	
Printing	\$ 16,923	\$ 8,270	\$ 299				\$ 25,492	\$ 297,508	\$ 35,288	\$ 337,857	
Telecommunications	\$ 266,975	\$ 1,218					\$ 268,194	\$ 1,382,469	\$ 355,298	\$ 1,234,083	
Postage	\$ 282,784	\$ 26,911					\$ 309,695	\$ 1,081,500	\$ 142,560	\$ 1,071,800	
Insurance	\$ 73,668						\$ 73,668	\$ 242,515	\$ 111,202	\$ 203,750	
In-State Travel	\$ 25,122	\$ 599	\$ 1,769				\$ 27,490	\$ 220,399	\$ 20,578	\$ 192,863	
Out-of-State Travel	\$ 13,159	\$ 3,180	\$ 444				\$ 16,782	\$ 244,658	\$ 18,830	\$ 31,739	
Training	\$ 36,907	\$ 5,709	\$ 575				\$ 43,191	\$ 456,323	\$ 57,531	\$ 586,150	
Security Services		\$ 190					\$ 190	\$ 60,055	\$ 5,681	\$ 80,105	
Facility Operations	\$ 676,186	\$ 461,799	\$ 0				\$ 1,137,984	\$ 4,471,650	\$ 1,823,776	\$ 4,399,758	
Utilities											
Contracted Services	\$ 2,356,914	\$ 892,553	\$ 44,427				\$ 3,293,895	\$ 27,139,373	\$ 2,913,717	\$ 24,569,163	
Consulting and Professional Services	\$ 603,469						\$ 603,469	\$ 1,077,167	\$ 689,178	\$ 1,045,152	
Information Technology	\$ 1,501,836	\$ 82,807					\$ 1,584,643	\$ 10,476,889	\$ 1,847,801	\$ 12,129,556	
Major Equipment	\$ 283,805	\$ 29,357	\$ 21,185				\$ 334,347	\$ 12,708,747	\$ 62,631	\$ 13,828,825	
Other Items of Expense	\$ 3,582	\$ 344					\$ 3,926	\$ 20,800	\$ 2,406	\$ 20,020	
	\$ 6,620,293	\$ 1,560,034	\$ 102,218				\$ 8,282,546	\$ 65,322,083	\$ 9,872,032	\$ 66,165,826	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 195,538	\$ 0					\$ 195,538	\$ 942,000	\$ 225,785	\$ 803,000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (104,998)		\$ 104,998				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (136,540)	\$ 34,129	\$ 102,386				\$ (26)		\$ (21,770)		
	\$ (46,000)	\$ 34,129	\$ 207,384				\$ 195,512	\$ 942,000	\$ 204,015	\$ 803,000	
Total Expenditures	\$ 52,483,562	\$ 3,897,751	\$ 920,134				\$ 57,301,447	\$ 279,501,593	\$ 56,097,096	\$ 280,762,633	
Excess (Deficit) of Revenues Over Expenditures	\$ 48,627,424	\$ 4,491,752	\$ (336,994)				\$ 52,782,182	\$ (3,820,907)	\$ 75,597,018	\$ (14,405,172)	
Operating Transfers In (Out)	\$ (63,688)	\$ 63,355	\$ 333				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 18,167,084	\$ 4,829,408	\$ 0				\$ 22,996,492	\$ 22,996,492	\$ 23,437,278	\$ 23,437,278	
Ending Balance (Deficit)	\$ 66,730,820	\$ 9,384,515	\$ (336,661)				\$ 75,778,674	\$ 19,175,585	\$ 99,034,296	\$ 9,032,106	

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

For the month ended September

Fiscal Year 2024/25 2023/24

	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 18,610,138	\$ 637,444			\$ 78,288		\$ 19,325,870	\$ 101,130,542	\$ 18,329,459	\$ 101,063,809
Traffic & Other Infractions	\$ 1,121,631	\$ 84,300					\$ 1,205,931	\$ 5,986,072	\$ 1,135,334	\$ 9,609,448
Other Criminal Cases	\$ 2,742,701	\$ 784,954				\$ 975	\$ 3,528,630	\$ 25,532,132	\$ 3,295,842	\$ 18,812,410
Civil	\$ 1,846,196	\$ 41,873					\$ 1,888,070	\$ 9,113,311	\$ 1,849,257	\$ 8,968,743
Family & Children Services	\$ 2,461,296	\$ 136,495			\$ 30,435		\$ 2,628,226	\$ 13,061,278	\$ 2,405,854	\$ 11,893,571
Probate, Guardianship & Mental Health Services	\$ 1,261,524	\$ 4,461			\$ 7,203		\$ 1,273,188	\$ 5,635,342	\$ 1,162,795	\$ 5,767,741
Juvenile Dependency Services	\$ 499,130	\$ 1,759,411				\$ (975)	\$ 2,257,566	\$ 12,821,314	\$ 1,975,611	\$ 12,089,606
Juvenile Delinquency Services	\$ 394,204	\$ 90,579					\$ 484,783	\$ 3,018,313	\$ 575,004	\$ 2,577,899
Other Court Operations	\$ 6,844,078	\$ 156,137			\$ 13,285		\$ 7,013,500	\$ 34,995,537	\$ 6,129,026	\$ 33,838,378
Court Interpreters	\$ 1,938,325	\$ 316,371					\$ 2,254,696	\$ 13,660,085	\$ 2,266,982	\$ 13,789,625
Jury Services	\$ 353,104	\$ 128,537	\$ 195,538				\$ 677,179	\$ 3,600,209	\$ 699,710	\$ 3,826,879
Security	\$ 463,639	\$ 46,005					\$ 509,644	\$ 4,306,631	\$ 537,357	\$ 2,942,699
Trial Court Operations Program	\$ 38,535,967	\$ 4,186,567	\$ 195,538		\$ 129,211	\$ 0	\$ 43,047,283	\$ 232,860,766	\$ 40,362,230	\$ 225,180,807
Enhanced Collections	\$ 954,581	\$ 69,650					\$ 1,024,231	\$ 6,038,023	\$ 1,001,718	\$ 5,950,465
Other Non-Court Operations	\$ 680,435	\$ 15,569	\$ 0			\$ 60	\$ 696,064	\$ 3,153,187	\$ 633,325	\$ 2,566,151
Non-Court Operations Program	\$ 1,635,016	\$ 85,219	\$ 0			\$ 60	\$ 1,720,295	\$ 9,191,210	\$ 1,635,043	\$ 8,516,616
Executive Office	\$ 122,253	\$ 3,691					\$ 125,944	\$ 583,686	\$ 116,039	\$ 549,869
Fiscal Services	\$ 1,778,843	\$ 303,624			\$ (129,211)		\$ 1,953,256	\$ (10,980,548)	\$ 1,805,948	\$ (4,039,945)
Human Resources	\$ 2,988,717	\$ 48,913				\$ (86)	\$ 3,037,544	\$ 11,210,835	\$ 2,886,887	\$ 10,380,938
Business & Facilities Services	\$ 1,890,987	\$ 1,656,499				\$ 0	\$ 3,547,486	\$ 16,427,824	\$ 4,426,982	\$ 16,939,543
Information Technology	\$ 1,871,606	\$ 1,998,033					\$ 3,869,639	\$ 20,207,820	\$ 4,863,967	\$ 23,234,804
Court Administration Program	\$ 8,652,406	\$ 4,010,760			\$ (129,211)	\$ (86)	\$ 12,533,869	\$ 37,449,617	\$ 14,099,823	\$ 47,065,210
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 48,823,389	\$ 8,282,546	\$ 195,538		\$ 0	\$ (26)	\$ 57,301,447	\$ 279,501,593	\$ 56,097,096	\$ 280,762,633