

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

Date

Court

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 June								
	Fiscal Year 2023/24								2022/23
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (27,277,406)	\$ 25,123,497	\$ 0			\$ 0	\$ 457,845	\$ (1,696,064)	\$ (717,596)
Payroll									
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution			\$ 0				\$ 349,355	\$ 349,355	\$ 95,105
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (4,912)	\$ (4,912)	\$ (3,819)
Credit Card									
Cash on Hand	\$ 25,200							\$ 25,200	\$ 26,100
Cash with County	\$ 416,973	\$ 0	\$ 0				\$ 28,554,962	\$ 28,971,936	\$ 28,599,470
Cash Outside of the JCC									
Cash Held with the JCC	\$ 374,184	\$ 0						\$ 374,184	
Cash Equivalents	\$ 61,765,439						\$ 7,855,062	\$ 69,620,501	\$ 62,985,279
Total Cash and Cash Equivalents	\$ 35,319,390	\$ 25,123,497	\$ 0			\$ 0	\$ 37,212,312	\$ 97,655,200	\$ 90,999,539
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 65,775	\$ 19,773	\$ 0					\$ 85,548	\$ 50,502
Accounts Receivable - General	\$ 40,965		\$ 0					\$ 40,965	\$ 66,405
Dishonored Checks									
Due From Employee	\$ 17							\$ 17	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 4,214,904							\$ 4,214,904	\$ 3,044,495
Due From Other Governments	\$ 208,062	\$ 2,448,360	\$ 125,239				\$ 4,390,584	\$ 7,172,245	\$ 5,527,250
Due From Other Courts	\$ 641							\$ 641	\$ 879
Due From State	\$ 6,830,845	\$ 2,672,322	\$ 1,724,346					\$ 11,227,513	\$ 6,721,613
Trust Due To/From							\$ 3,662,732	\$ 3,662,732	\$ 3,279,755
Distribution Due To/From							\$ 1,109	\$ 1,109	\$ 1,161
Civil Filing Fee Due To/From							\$ 3,578,555	\$ 3,578,555	\$ 3,410,815
General Due To/From	\$ 122,140	\$ 697,428						\$ 819,568	\$ 1,154,752
Total Receivables	\$ 11,483,349	\$ 5,837,883	\$ 1,849,585				\$ 11,632,980	\$ 30,803,797	\$ 23,257,628
Prepaid Expenses - General	\$ 324,269	\$ 0	\$ 0					\$ 324,269	\$ 808,506
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 324,269	\$ 0	\$ 0					\$ 324,269	\$ 808,506
Other Assets									
Total Other Assets									
Total Assets	\$ 47,127,008	\$ 30,961,381	\$ 1,849,585			\$ 0	\$ 48,845,292	\$ 128,783,266	\$ 115,065,673
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 4,863,268	\$ 1,847,564	\$ 105,957				\$ 733,669	\$ 7,550,458	\$ 3,782,897
Accounts Payable - General	\$ 71,278	\$ 43,854	\$ 8,217				\$ 0	\$ 123,349	\$ 312,141
Due to Other Funds	\$ 873	\$ 2,554,462	\$ 1,696,379				\$ 8,025,154	\$ 12,276,868	\$ 10,890,978
Due to Other Courts									
Due to State	\$ 6,214,151	\$ 19,092,116	\$ 0				\$ 2,212,153	\$ 27,518,421	\$ 5,384,489
TC145 Liability							\$ 7,753,389	\$ 7,753,389	\$ 7,383,093
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 1,769,710	\$ 1,769,710	\$ 2,009,903
AB145 Due to Other Government Agency							\$ 515,006	\$ 515,006	\$ 627,280
Due to Other Public Agencies									
Sales and Use Tax	\$ 502	\$ 0						\$ 502	\$ 3,777
Interest							\$ 13,881	\$ 13,881	\$ 11,646
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 11,150,072	\$ 23,537,997	\$ 1,810,553				\$ 21,022,962	\$ 57,521,584	\$ 30,406,204
Civil							\$ 277,023	\$ 277,023	\$ 244,565
Criminal							\$ 1,073	\$ 1,073	\$ 24,612
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 27,515,919	\$ 27,515,919	\$ 26,059,654
Trust Interest Payable							\$ 17,548	\$ 17,548	\$ 6,344
Miscellaneous Trust									
Total Trust Deposits							\$ 27,811,564	\$ 27,811,564	\$ 26,335,174
Accrued Payroll	\$ 8,329,812	\$ 415,894	\$ 17,227					\$ 8,762,934	\$ 8,315,521
Benefits Payable	\$ 57							\$ 57	\$ 381
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 8,329,869	\$ 415,894	\$ 17,227					\$ 8,762,990	\$ 8,315,903
Revenue Collected in Advance	\$ 9,289,285	\$ 2,162,962	\$ 21,805					\$ 11,474,051	\$ 26,395,720
Liabilities For Deposits	\$ 190,699	\$ 15,120					\$ 9,456	\$ 215,274	\$ 174,964
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 1,310	\$ 1,310	\$ 430
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 9,479,983	\$ 2,178,082	\$ 21,805				\$ 10,766	\$ 11,690,636	\$ 26,571,114
Total Liabilities	\$ 28,959,924	\$ 26,131,973	\$ 1,849,585				\$ 48,845,292	\$ 105,786,774	\$ 91,628,395
Total Fund Balance	\$ 18,167,084	\$ 4,829,408	\$ 0					\$ 22,996,492	\$ 23,437,278
Total Liabilities and Fund Balance	\$ 47,127,008	\$ 30,961,381	\$ 1,849,585				\$ 48,845,292	\$ 128,783,266	\$ 115,065,673

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 2023/24										2022/23	
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	\$ 190,272,684	\$ 1,184,732					\$ 191,457,416	\$ 190,418,401	\$ 189,840,764	\$ 189,021,314	
Improvement and Modernization Fund	\$ 403,194						\$ 403,194	\$ 404,065	\$ 770,119	\$ 873,194	
Judges' Compensation (0150019)	\$ 623,930						\$ 623,930	\$ 643,893	\$ 643,893	\$ 788,500	
Court Interpreter (0150037)	\$ 9,235,889						\$ 9,235,889	\$ 11,198,731	\$ 8,872,787	\$ 12,022,294	
Civil Coordination Reimbursement (0150091)	\$ 34,717						\$ 34,717	\$ 25,000	\$ 74,480	\$ 25,000	
MOU Reimbursements (0150010 and General)	\$ 14,611,353						\$ 14,611,353	\$ 20,448,146	\$ 15,426,075	\$ 19,071,467	
Other Miscellaneous	\$ 6,975,661	\$ 3,404,715					\$ 10,380,376	\$ 15,330,683	\$ 9,654,455	\$ 12,062,369	
	\$ 222,157,428	\$ 4,589,447					\$ 226,746,875	\$ 238,468,919	\$ 225,282,574	\$ 233,864,138	
Grants											
AB 1058 Commissioner/Facilitator			\$ 3,248,728				\$ 3,248,728	\$ 3,234,319	\$ 3,139,254	\$ 3,196,729	
Other Judicial Council Grants	\$ 0		\$ 1,074,800				\$ 1,074,800	\$ 1,226,154	\$ 221,843	\$ 317,350	
Non-Judicial Council Grants	\$ 0		\$ 248,421				\$ 248,421		\$ 1,094,389	\$ 1,054,960	
	\$ 0		\$ 4,571,949				\$ 4,571,949	\$ 4,460,473	\$ 4,455,485	\$ 4,569,039	
Other Financing Sources											
Interest Income	\$ 3,413,797	\$ 223,195					\$ 3,636,992	\$ 900,000	\$ 1,819,154	\$ 150,000	
Investment Income											
Donations											
Local Fees	\$ 3,057,771	\$ 439,959					\$ 3,497,731	\$ 3,543,577	\$ 3,561,641	\$ 3,709,700	
Non-Fee Revenues	\$ 355,489						\$ 355,489	\$ 365,000	\$ 372,277	\$ 450,000	
Enhanced Collections		\$ 5,429,314					\$ 5,429,314	\$ 5,950,465	\$ 5,328,073	\$ 5,615,458	
Escheatment	\$ 24,411						\$ 24,411				
Prior Year Revenue	\$ (193,964)	\$ (91,558)	\$ 1,004				\$ (284,519)		\$ (19,037)		
County Program - Restricted	\$ 422,065	\$ 8,753,646					\$ 9,175,711	\$ 8,697,456	\$ 8,407,313	\$ 8,640,159	
Reimbursement Other	\$ 1,127,065	\$ 4,356,210					\$ 5,483,275	\$ 3,915,471	\$ 4,825,506	\$ 4,221,641	
Sale of Fixed Assets											
Other Miscellaneous	\$ 654,343						\$ 654,343	\$ 56,100	\$ 108,316	\$ 70,100	
	\$ 8,860,977	\$ 19,110,766	\$ 1,004				\$ 27,972,747	\$ 23,428,069	\$ 24,403,242	\$ 22,857,058	
Total Revenues	\$ 231,018,405	\$ 23,700,214	\$ 4,572,952				\$ 259,291,571	\$ 266,357,461	\$ 254,141,301	\$ 261,290,235	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 119,497,464	\$ 6,505,636	\$ 2,039,436				\$ 128,042,536	\$ 130,323,585	\$ 119,422,730	\$ 120,469,436	
Temp Help	\$ 1,244,045	\$ 694	\$ 19,182				\$ 1,263,921	\$ 2,009,108	\$ 1,237,181	\$ 1,979,832	
Overtime	\$ 676,371	\$ 155,188	\$ 60				\$ 831,619	\$ 949,537	\$ 717,757	\$ 1,298,531	
Staff Benefits	\$ 70,463,447	\$ 3,609,133	\$ 1,167,753				\$ 75,240,333	\$ 80,511,577	\$ 71,016,285	\$ 73,135,189	
	\$ 191,881,327	\$ 10,270,650	\$ 3,226,432				\$ 205,378,408	\$ 213,793,807	\$ 192,393,953	\$ 196,882,988	
Operating Expenses and Equipment											
General Expense	\$ 5,225,495	\$ 322,860	\$ 415,754				\$ 5,964,109	\$ 6,435,005	\$ 7,687,915	\$ 11,513,353	
Printing	\$ 198,082	\$ 38,458	\$ 507				\$ 237,046	\$ 337,857	\$ 252,231	\$ 291,526	
Telecommunications	\$ 1,138,520	\$ 148,498	\$ 3,885				\$ 1,290,903	\$ 1,234,083	\$ 1,521,265	\$ 1,179,312	
Postage	\$ 785,554	\$ 164,994					\$ 950,548	\$ 1,071,800	\$ 885,657	\$ 930,400	
Insurance	\$ 234,437						\$ 234,437	\$ 203,750	\$ 197,287	\$ 198,750	
In-State Travel	\$ 184,431	\$ 5,398	\$ 8,782				\$ 198,610	\$ 192,863	\$ 153,699	\$ 150,436	
Out-of-State Travel	\$ 62,973	\$ 7,233	\$ 15,042				\$ 85,248	\$ 31,739	\$ 83,867	\$ 43,711	
Training	\$ 364,417	\$ 17,702	\$ 17,963				\$ 400,082	\$ 586,150	\$ 262,536	\$ 295,886	
Security Services	\$ 25,562	\$ 12,530					\$ 38,092	\$ 80,105	\$ 41,468	\$ 92,345	
Facility Operations	\$ 2,786,946	\$ 2,987,495	\$ 18,292				\$ 5,792,733	\$ 4,399,758	\$ 3,936,771	\$ 3,782,705	
Utilities											
Contracted Services	\$ 13,389,369	\$ 7,517,171	\$ 177,670				\$ 21,084,210	\$ 24,569,163	\$ 19,405,453	\$ 22,843,940	
Consulting and Professional Services	\$ 2,306,682						\$ 2,306,682	\$ 1,045,152	\$ 2,475,623	\$ 1,161,635	
Information Technology	\$ 11,097,547	\$ 575,979	\$ 3,000				\$ 11,676,525	\$ 12,129,556	\$ 7,616,835	\$ 10,160,034	
Major Equipment	\$ 2,717,145	\$ 53,400	\$ 309,994				\$ 3,080,539	\$ 13,828,825	\$ 1,541,379	\$ 12,962,716	
Other Items of Expense	\$ 16,313	\$ 27,917					\$ 44,230	\$ 20,020	\$ 16,296	\$ 20,303	
	\$ 40,533,470	\$ 11,879,634	\$ 970,889				\$ 53,383,994	\$ 66,165,826	\$ 46,078,282	\$ 65,627,052	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 975,395	\$ 0					\$ 975,395	\$ 803,000	\$ 786,373	\$ 711,000	
Judgements, Settlements and Claims	\$ 4,948						\$ 4,948		\$ 1,398		
Debt Service											
Other									\$ 3,221		
Capital Costs											
Internal Cost Recovery	\$ (1,601,864)	\$ 1,025,913	\$ 575,951				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 2,023	\$ (21,173)	\$ 8,762				\$ (10,388)		\$ (4,143)		
	\$ (619,498)	\$ 1,004,740	\$ 584,713				\$ 969,955	\$ 803,000	\$ 786,849	\$ 711,000	
Total Expenditures	\$ 231,795,299	\$ 23,155,024	\$ 4,782,034				\$ 259,732,357	\$ 280,762,633	\$ 239,259,084	\$ 263,221,040	
Excess (Deficit) of Revenues Over Expenditures	\$ (776,894)	\$ 545,190	\$ (209,082)				\$ (440,786)	\$ (14,405,172)	\$ 14,882,216	\$ (1,930,805)	
Operating Transfers In (Out)	\$ (677,154)	\$ 468,072	\$ 209,082				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 19,621,132	\$ 3,816,146	\$ 0				\$ 23,437,278	\$ 23,437,278	\$ 8,555,062	\$ 8,555,062	
Ending Balance (Deficit)	\$ 18,167,084	\$ 4,829,408	\$ 0				\$ 22,996,492	\$ 9,032,106	\$ 23,437,278	\$ 6,624,257	

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

For the month ended June										
Fiscal Year 2023/24									2022/23	
	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	\$ 81,438,312	\$ 3,613,895	\$ 145		\$ 438,663	\$ (1,206)	\$ 85,489,809	\$ 101,063,809	\$ 79,185,589	\$ 82,019,390
Traffic & Other Infractions	\$ 4,743,611	\$ 426,397			\$ 14		\$ 5,170,022	\$ 9,609,448	\$ 4,760,657	\$ 9,405,848
Other Criminal Cases	\$ 11,857,725	\$ 5,589,413			\$ 159,187	\$ 1,781	\$ 17,608,107	\$ 18,812,410	\$ 17,058,005	\$ 16,769,818
Civil	\$ 8,091,095	\$ 547,549			\$ 2,367		\$ 8,641,012	\$ 8,968,743	\$ 8,042,226	\$ 8,709,353
Family & Children Services	\$ 10,032,363	\$ 1,203,565			\$ 155,120		\$ 11,391,048	\$ 11,893,571	\$ 10,498,327	\$ 10,945,100
Probate, Guardianship & Mental Health Services	\$ 5,297,484	\$ 143,737			\$ 30,920	\$ (716)	\$ 5,471,424	\$ 5,767,741	\$ 4,984,856	\$ 6,057,442
Juvenile Dependency Services	\$ 2,288,858	\$ 10,445,894					\$ 12,734,753	\$ 12,089,606	\$ 12,668,961	\$ 11,008,164
Juvenile Delinquency Services	\$ 1,632,728	\$ 1,087,222					\$ 2,719,950	\$ 2,577,899	\$ 1,847,672	\$ 2,602,806
Other Court Operations	\$ 28,130,693	\$ 2,338,982			\$ 52,409		\$ 30,522,084	\$ 33,838,378	\$ 27,040,679	\$ 28,344,219
Court Interpreters	\$ 8,805,673	\$ 1,559,141				\$ 8,899	\$ 10,373,713	\$ 13,789,625	\$ 10,118,011	\$ 13,402,650
Jury Services	\$ 1,872,022	\$ 448,463	\$ 975,395				\$ 3,295,879	\$ 3,826,879	\$ 3,100,635	\$ 3,385,090
Security	\$ 1,732,176	\$ 404,092					\$ 2,136,268	\$ 2,942,699	\$ 2,085,249	\$ 2,525,474
Trial Court Operations Program	\$ 165,922,741	\$ 27,808,350	\$ 975,539		\$ 838,680	\$ 8,758	\$ 195,554,069	\$ 225,180,807	\$ 181,390,866	\$ 195,175,354
Enhanced Collections	\$ 4,216,010	\$ 412,698			\$ 866,880		\$ 5,495,589	\$ 5,950,465	\$ 5,334,044	\$ 5,615,458
Other Non-Court Operations	\$ 2,919,832	\$ 44,337	\$ 0			\$ 795	\$ 2,964,964	\$ 2,566,151	\$ 2,620,365	\$ 2,570,502
Non-Court Operations Program	\$ 7,135,843	\$ 457,035	\$ 0		\$ 866,880	\$ 795	\$ 8,460,553	\$ 8,516,616	\$ 7,954,410	\$ 8,185,960
Executive Office	\$ 538,929	\$ 20,825				\$ 779	\$ 560,533	\$ 549,869	\$ 608,655	\$ 617,464
Fiscal Services	\$ 7,424,657	\$ 1,488,405	\$ 4,804		\$ (1,705,560)	\$ 532	\$ 7,212,837	\$ (4,039,945)	\$ 6,826,966	\$ 3,603,943
Human Resources	\$ 7,716,166	\$ 564,527					\$ 8,280,693	\$ 10,380,938	\$ 7,840,821	\$ 9,531,675
Business & Facilities Services	\$ 8,262,981	\$ 10,295,347				\$ (21,252)	\$ 18,537,077	\$ 16,939,543	\$ 16,753,803	\$ 16,525,678
Information Technology	\$ 8,377,091	\$ 12,749,505					\$ 21,126,596	\$ 23,234,804	\$ 17,883,565	\$ 29,580,966
Court Administration Program	\$ 32,319,825	\$ 25,118,608	\$ 4,804		\$ (1,705,560)	\$ (19,941)	\$ 55,717,736	\$ 47,065,210	\$ 49,913,809	\$ 59,859,726
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 205,378,408	\$ 53,383,994	\$ 980,343		\$ 0	\$ (10,388)	\$ 259,732,357	\$ 280,762,633	\$ 239,259,084	\$ 263,221,040