

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.

Christopher W. Slaf

Signature of Presiding Judge or Court Executive

04/26/2021

Date

Christopher Lombardo, Accounting and Fiscal Services Director

Orange

Court

2020-21 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

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

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 2020/21							2019/20
	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	\$ (866,519)	\$ 2,136,499	\$ (1,487,114)			\$ 0	\$ 272,761	\$ 55,626	\$ (563,794)
Payroll									
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									\$ 0
Distribution			\$ 0				\$ 221,140	\$ 221,140	\$ 185,219
Civil Filing Fees							\$ 0	\$ 0	\$ (3,810,944)
Trust							\$ (1,990)	\$ (1,990)	\$ (5,903)
Credit Card									
Cash on Hand	\$ 26,250							\$ 26,250	\$ 28,750
Cash with County	\$ 6,659,295	\$ 0	\$ 0				\$ 34,288,178	\$ 40,947,473	\$ 36,799,717
Cash Outside of the JCC									
Cash Equivalents	\$ 10,451,883						\$ 10,112,924	\$ 20,564,806	\$ 35,394,032
Total Cash and Cash Equivalents	\$ 16,275,908	\$ 2,136,499	\$ (1,487,114)			\$ 0	\$ 44,893,013	\$ 61,818,306	\$ 68,032,077
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 14,589		\$ 140					\$ 14,729	\$ 11,337
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 560,146	\$ 660,502	\$ 0				\$ 63,124	\$ 1,283,773	\$ 1,494,034
Due From Other Courts	\$ 74						\$ 0	\$ 74	\$ 74
Due From State	\$ 1,210,216	\$ 1,560,145	\$ 972,671					\$ 3,743,032	\$ 2,189,282
Trust Due To/From							\$ 1,658	\$ 1,658	\$ 1,105
Distribution Due To/From							\$ 1,323	\$ 1,323	\$ 5
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 31	\$ 0					\$ 0	\$ 31	\$ 2,050
Total Receivables	\$ 1,785,056	\$ 2,220,648	\$ 972,811				\$ 66,105	\$ 5,044,619	\$ 3,697,887
Prepaid Expenses - General Salary and Travel Advances Counties	\$ 827,492	\$ 111	\$ 0					\$ 827,604	\$ 503,125
Total Prepaid Expenses	\$ 827,492	\$ 111	\$ 0					\$ 827,604	\$ 503,125
Other Assets									
Total Other Assets									
Total Assets	\$ 18,888,456	\$ 4,357,258	\$ (514,303)			\$ 0	\$ 44,959,118	\$ 67,690,529	\$ 72,233,089
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 252,668	\$ 252,668	\$ 9,113
Accounts Payable - General	\$ 404,389	\$ 79,280	\$ 11,875				\$ 0	\$ 495,544	\$ 306,785
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 3,012	\$ 3,012	\$ 3,160
Due to Other Courts									
Due to State	\$ 0		\$ 0				\$ 1,583,243	\$ 1,583,243	\$ 1,691,646
TC145 Liability							\$ 3,627,369	\$ 3,627,369	\$ 588,942
Due to Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 503,584	\$ 503,584	\$ 390,833
Due to Other Public Agencies									
Sales and Use Tax	\$ 8,885	\$ 39						\$ 8,924	\$ 31,012
Interest							\$ 182	\$ 182	\$ 8,984
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 413,273	\$ 79,319	\$ 11,875				\$ 5,970,057	\$ 6,474,524	\$ 3,030,476
Civil							\$ 424,422	\$ 424,422	\$ 257,267
Criminal							\$ 4,423,363	\$ 4,423,363	\$ 12,048,207
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 34,098,635	\$ 34,098,635	\$ 29,419,421
Trust Interest Payable							\$ 10,638	\$ 10,638	\$ 38,109
Miscellaneous Trust									
Total Trust Deposits							\$ 38,957,058	\$ 38,957,058	\$ 41,763,005
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (4,890)							\$ (4,890)	\$ 3,850
Deferred Compensation Payable									
Deductions Payable									\$ 0
Payroll Clearing									
Total Payroll Liabilities	\$ (4,890)	\$ 0	\$ 0					\$ (4,890)	\$ 3,850
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 8,840
Liabilities For Deposits	\$ 107,293	\$ 15,170					\$ 5,773	\$ 128,235	\$ 357,794
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 1,620	\$ 1,620	\$ 25
Uncleared Collections							\$ 24,610	\$ 24,610	\$ 25,406
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 107,293	\$ 15,170	\$ 0				\$ 32,002	\$ 154,465	\$ 392,065
Total Liabilities	\$ 515,677	\$ 94,489	\$ 11,875				\$ 44,959,118	\$ 45,581,158	\$ 45,189,396
Total Fund Balance	\$ 18,372,779	\$ 4,262,769	\$ (526,177)			\$ 0		\$ 22,109,371	\$ 27,043,693
Total Liabilities and Fund Balance	\$ 18,888,456	\$ 4,357,258	\$ (514,303)			\$ 0	\$ 44,959,118	\$ 67,690,529	\$ 72,233,089

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

For the month ended March										
Fiscal Year 2020/21									2019/20	
	Personal 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	\$ 46,200,657	\$ 1,108,221			\$ 150,892	\$ 17,859	\$ 47,477,630	\$ 72,275,594	\$ 48,285,907	\$ 70,513,449
Traffic & Other Infractions	\$ 3,203,458	\$ 367,105					\$ 3,570,562	\$ 5,209,672	\$ 3,992,645	\$ 5,347,862
Other Criminal Cases	\$ 6,109,817	\$ 2,339,659					\$ 8,449,476	\$ 14,321,885	\$ 8,831,543	\$ 13,564,128
Civil	\$ 4,369,537	\$ 776,390				\$ 0	\$ 5,145,927	\$ 9,324,239	\$ 5,297,801	\$ 9,262,519
Family & Children Services	\$ 6,187,036	\$ 302,603			\$ 26,313	\$ 7	\$ 6,515,959	\$ 10,372,940	\$ 7,260,323	\$ 9,725,685
Probate, Guardianship & Mental Health Services	\$ 3,017,270	\$ 113,199				\$ (4)	\$ 3,130,466	\$ 4,787,886	\$ 3,208,750	\$ 4,921,947
Juvenile Dependency Services	\$ 1,327,248	\$ 5,119,103					\$ 6,446,351	\$ 9,094,015	\$ 6,328,049	\$ 9,404,842
Juvenile Delinquency Services	\$ 798,748	\$ 719,210					\$ 1,517,958	\$ 2,738,493	\$ 1,672,550	\$ 3,217,008
Other Court Operations	\$ 14,986,440	\$ 308,452				\$ (1,084)	\$ 15,293,808	\$ 23,990,504	\$ 15,786,111	\$ 24,854,257
Court Interpreters	\$ 6,671,921	\$ 593,875					\$ 7,265,796	\$ 13,029,825	\$ 7,690,688	\$ 12,265,544
Jury Services	\$ 1,194,665	\$ 174,964	\$ 230,775				\$ 1,600,403	\$ 3,038,279	\$ 2,002,377	\$ 3,188,836
Security	\$ 1,457,443	\$ 52,860				\$ 3,325	\$ 1,513,628	\$ 2,381,692	\$ 1,785,405	\$ 2,855,819
Trial Court Operations Program	\$ 95,524,240	\$ 11,975,641	\$ 230,775		\$ 177,205	\$ 20,103	\$ 107,927,965	\$ 170,565,024	\$ 112,142,148	\$ 169,121,896
Enhanced Collections	\$ 2,861,877	\$ 446,560					\$ 3,308,437	\$ 6,641,903	\$ 3,020,490	\$ 5,762,971
Other Non-Court Operations	\$ 1,483,409	\$ 21,067				\$ 116	\$ 1,504,592	\$ 1,548,496	\$ 1,512,606	\$ 2,238,387
Non-Court Operations Program	\$ 4,345,286	\$ 467,627				\$ 116	\$ 4,813,029	\$ 8,190,399	\$ 4,533,097	\$ 8,001,358
Executive Office	\$ 340,098	\$ 2,883				\$ (130)	\$ 342,850	\$ 511,990	\$ 361,632	\$ 508,631
Fiscal Services	\$ 4,447,479	\$ 1,222,850	\$ 7,000		\$ (177,205)	\$ (130)	\$ 5,499,994	\$ (8,217,286)	\$ 5,173,338	\$ (576,918)
Human Resources	\$ 5,232,416	\$ 284,212					\$ 5,516,628	\$ 8,922,885	\$ 4,957,386	\$ 9,209,437
Business & Facilities Services	\$ 5,079,684	\$ 5,161,539				\$ (8,244)	\$ 10,232,978	\$ 13,392,841	\$ 9,859,215	\$ 15,731,413
Information Technology	\$ 4,350,888	\$ 5,095,749				\$ (138)	\$ 9,446,499	\$ 13,416,621	\$ 9,001,525	\$ 13,129,975
Court Administration Program	\$ 19,450,565	\$ 11,767,232	\$ 7,000		\$ (177,205)	\$ (8,644)	\$ 31,038,949	\$ 28,027,051	\$ 29,353,096	\$ 38,002,538
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 119,320,092	\$ 24,210,500	\$ 237,775		\$ 0	\$ 11,576	\$ 143,779,942	\$ 206,782,474	\$ 146,028,341	\$ 215,125,792