

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

Orange

Court

2024-25 Q3

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 March								
	Fiscal Year 2024/25								2023/24
	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	\$ (23,834,412)	\$ 24,723,543	\$ (1,827,795)			\$ 0	\$ 144,332	\$ (794,332)	\$ (353,159)
Payroll									
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 15,000
Other									
Distribution			\$ 0				\$ 200,712	\$ 200,712	\$ 337,371
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (1,456)	\$ (1,456)	\$ (1,692)
Credit Card									
Cash on Hand	\$ 25,200							\$ 25,200	\$ 25,200
Cash with County	\$ 489,304	\$ 0	\$ 0				\$ 29,352,138	\$ 29,841,442	\$ 31,818,096
Cash Outside of the JCC									
Cash Held with the JCC	\$ 190,247							\$ 190,247	\$ 0
Cash Equivalents	\$ 58,508,918						\$ 8,644,883	\$ 67,153,801	\$ 70,562,262
Total Cash and Cash Equivalents	\$ 35,394,256	\$ 24,723,543	\$ (1,827,795)			\$ 0	\$ 38,340,608	\$ 96,630,613	\$ 102,403,078
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 2,970
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 166,742	\$ 1,939,095	\$ 0				\$ 183,726	\$ 2,289,563	\$ 1,003,584
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 27,750	\$ 1,281,218	\$ 1,471,632					\$ 2,780,600	\$ 1,783,880
Trust Due To/From							\$ 14,565	\$ 14,565	\$ 7,250
Distribution Due To/From							\$ 7,155	\$ 7,155	\$ 10,236
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 194,492	\$ 3,220,313	\$ 1,471,632				\$ 205,446	\$ 5,091,882	\$ 2,807,920
Prepaid Expenses - General	\$ 145,969	\$ 0	\$ 0					\$ 145,969	\$ 769,163
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 145,969	\$ 0	\$ 0					\$ 145,969	\$ 769,163
Other Assets									
Total Other Assets									
Total Assets	\$ 35,734,717	\$ 27,943,856	\$ (356,163)			\$ 0	\$ 38,546,054	\$ 101,868,465	\$ 105,980,161
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 74,419	\$ 74,419	\$ 9,113
Accounts Payable - General	\$ 23,648	\$ 13,764	\$ 0				\$ 0	\$ 37,412	\$ 256,914
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 21,720	\$ 21,720	\$ 17,486
Due to Other Courts									
Due to State	\$ 5,949,866	\$ 19,713,932	\$ 0				\$ 0	\$ 25,663,798	\$ 0
TC145 Liability							\$ 4,280,795	\$ 4,280,795	\$ 3,986,566
Due to Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	\$ 779
AB145 Due to Other Government Agency							\$ 593,690	\$ 593,690	\$ 625,035
Due to Other Public Agencies									
Sales and Use Tax	\$ 3,392	\$ 0						\$ 3,392	\$ 210
Interest							\$ 26,449	\$ 26,449	\$ 31,240
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 5,976,906	\$ 19,727,696	\$ 0				\$ 4,997,073	\$ 30,701,674	\$ 4,927,343
Civil							\$ 286,902	\$ 286,902	\$ 258,710
Criminal							\$ 3,765,227	\$ 3,765,227	\$ 3,563,905
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 29,461,445	\$ 29,461,445	\$ 31,600,797
Trust Interest Payable							\$ 25,338	\$ 25,338	\$ 14,659
Miscellaneous Trust									
Total Trust Deposits							\$ 33,538,912	\$ 33,538,912	\$ 35,438,071
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (65)							\$ (65)	\$ (3,267)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ (65)	\$ 0	\$ 0					\$ (65)	\$ (3,267)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 220,163	\$ 15,175					\$ 9,476	\$ 244,815	\$ 203,099
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 593	\$ 593	\$ 440
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 220,163	\$ 15,175	\$ 0				\$ 10,069	\$ 245,408	\$ 203,539
Total Liabilities	\$ 6,197,004	\$ 19,742,871	\$ 0				\$ 38,546,054	\$ 64,485,929	\$ 40,565,686
Total Fund Balance	\$ 29,537,713	\$ 8,200,985	\$ (356,163)					\$ 37,382,536	\$ 65,414,476
Total Liabilities and Fund Balance	\$ 35,734,717	\$ 27,943,856	\$ (356,163)				\$ 38,546,054	\$ 101,868,465	\$ 105,980,161

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 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	\$ 149,439,934	\$ 847,030						\$ 150,286,964	\$ 197,833,378	\$ 149,677,689	\$ 190,418,401
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 403,178	\$ 0	\$ 404,065
Judges' Compensation (0150019)	\$ 584,253							\$ 584,253	\$ 693,500	\$ 584,253	\$ 643,893
Court Interpreter (0150037)	\$ 7,609,932							\$ 7,609,932	\$ 10,443,676	\$ 8,539,168	\$ 11,198,731
Civil Coordination Reimbursement (0150091)	\$ 10,423							\$ 10,423	\$ 50,000	\$ 15,989	\$ 25,000
MOU Reimbursements (0150010 and General)	\$ 17,431,937							\$ 17,431,937	\$ 19,582,839	\$ 15,404,037	\$ 20,448,146
Other Miscellaneous	\$ 6,929,920	\$ 6,348,515						\$ 13,278,435	\$ 13,308,436	\$ 28,705,103	\$ 15,330,683
	\$ 182,006,399	\$ 7,195,545						\$ 189,201,944	\$ 242,315,007	\$ 202,926,238	\$ 238,468,919
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,071,568					\$ 2,071,568	\$ 3,334,722	\$ 2,177,263	\$ 3,234,319
Other Judicial Council Grants			\$ 335,403					\$ 335,403	\$ 874,087	\$ 275,107	\$ 1,226,154
Non-Judicial Council Grants			\$ 166,561					\$ 166,561	\$ 1,083,650	\$ 47,856	
			\$ 2,573,531					\$ 2,573,531	\$ 5,292,459	\$ 2,500,226	\$ 4,460,473
Other Financing Sources											
Interest Income	\$ 2,357,080	\$ 279,095						\$ 2,636,174	\$ 2,000,000	\$ 4,375,974	\$ 900,000
Investment Income											
Donations											
Local Fees	\$ 2,423,376	\$ 283,103						\$ 2,706,479	\$ 3,265,000	\$ 2,494,038	\$ 3,543,577
Non-Fee Revenues	\$ 224,343							\$ 224,343	\$ 365,000	\$ 229,908	\$ 365,000
Enhanced Collections		\$ 3,682,271						\$ 3,682,271	\$ 6,038,023	\$ 3,490,894	\$ 5,950,465
Escheatment										\$ 24,411	
Prior Year Revenue	\$ 1,501,071	\$ 1	\$ (18,051)					\$ 1,483,021		\$ (106,428)	
County Program - Restricted	\$ 286,501	\$ 5,768,865						\$ 6,055,366	\$ 11,112,242	\$ 5,077,264	\$ 8,697,456
Reimbursement Other	\$ 603,562	\$ 1,965,536						\$ 2,569,098	\$ 5,284,786	\$ 3,206,189	\$ 3,915,471
Sale of Fixed Assets											
Other Miscellaneous	\$ 29,187							\$ 29,187	\$ 55,100	\$ 53,304	\$ 56,100
	\$ 7,425,121	\$ 11,978,869	\$ (18,051)					\$ 19,385,939	\$ 28,120,151	\$ 18,845,554	\$ 23,428,069
Total Revenues	\$ 189,431,520	\$ 19,174,414	\$ 2,555,480					\$ 211,161,415	\$ 275,727,617	\$ 224,272,019	\$ 266,357,461
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 91,706,947	\$ 4,647,097	\$ 1,385,470					\$ 97,739,514	\$ 127,410,043	\$ 92,405,177	\$ 130,323,585
Temp Help	\$ 860,625	\$ 21,454	\$ 11,804					\$ 893,883	\$ 1,642,704	\$ 914,525	\$ 2,009,108
Overtime	\$ 400,467	\$ 125,196	\$ 1,924					\$ 527,587	\$ 850,271	\$ 546,625	\$ 949,537
Staff Benefits	\$ 53,542,848	\$ 2,725,297	\$ 763,504					\$ 57,031,649	\$ 83,689,998	\$ 54,778,223	\$ 80,511,577
	\$ 146,510,887	\$ 7,519,045	\$ 2,162,702					\$ 156,192,633	\$ 213,593,016	\$ 148,644,550	\$ 213,793,807
Operating Expenses and Equipment											
General Expense	\$ 3,143,175	\$ 181,946	\$ 73,406					\$ 3,398,526	\$ 5,653,497	\$ 4,431,714	\$ 6,435,005
Printing	\$ 135,245	\$ 38,062	\$ 299					\$ 173,606	\$ 305,508	\$ 151,584	\$ 337,857
Telecommunications	\$ 948,716	\$ 6,160						\$ 954,876	\$ 1,402,163	\$ 921,252	\$ 1,234,083
Postage	\$ 565,222	\$ 124,779						\$ 690,002	\$ 1,081,500	\$ 563,474	\$ 1,071,800
Insurance	\$ 213,532							\$ 213,532	\$ 218,756	\$ 234,437	\$ 203,750
In-State Travel	\$ 95,041	\$ 6,900	\$ 7,751					\$ 109,691	\$ 220,399	\$ 109,805	\$ 192,863
Out-of-State Travel	\$ 57,750	\$ 14,640	\$ 5,784					\$ 78,173	\$ 244,658	\$ 38,850	\$ 31,739
Training	\$ 239,753	\$ 24,388	\$ 13,011					\$ 277,151	\$ 444,241	\$ 219,075	\$ 586,150
Security Services	\$ 25,593	\$ 5,005						\$ 30,598	\$ 60,055	\$ 36,474	\$ 80,105
Facility Operations	\$ 1,828,834	\$ 1,990,977	\$ 0					\$ 3,819,810	\$ 4,582,600	\$ 4,094,034	\$ 4,399,758
Utilities											
Contracted Services	\$ 10,338,083	\$ 5,060,723	\$ 142,489					\$ 15,541,295	\$ 27,208,506	\$ 11,924,376	\$ 24,569,163
Consulting and Professional Services	\$ 1,314,991							\$ 1,314,991	\$ 1,077,167	\$ 1,608,590	\$ 1,045,152
Information Technology	\$ 5,107,123	\$ 260,570						\$ 5,367,693	\$ 10,649,973	\$ 6,539,482	\$ 12,129,556
Major Equipment	\$ 7,994,496	\$ 30,857	\$ 21,185					\$ 8,046,538	\$ 12,723,747	\$ 2,102,970	\$ 13,828,825
Other Items of Expense	\$ 18,489	\$ 810						\$ 19,299	\$ 20,800	\$ 10,497	\$ 20,020
	\$ 32,026,043	\$ 7,745,815	\$ 263,924					\$ 40,035,782	\$ 65,893,570	\$ 32,986,614	\$ 66,165,826
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 610,407	\$ 0						\$ 610,407	\$ 942,000	\$ 678,052	\$ 803,000
Judgements, Settlements and Claims	\$ 15							\$ 15		\$ 4,948	
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (951,295)	\$ 567,333	\$ 383,962					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (198,984)	\$ 34,130	\$ 101,389					\$ (63,466)		\$ (19,343)	
	\$ (539,857)	\$ 601,463	\$ 485,351					\$ 546,956	\$ 942,000	\$ 663,657	\$ 803,000
Total Expenditures	\$ 177,997,072	\$ 15,866,322	\$ 2,911,977					\$ 196,775,371	\$ 280,428,586	\$ 182,294,821	\$ 280,762,633
Excess (Deficit) of Revenues Over Expenditures	\$ 11,434,448	\$ 3,308,092	\$ (356,497)					\$ 14,386,044	\$ (4,700,969)	\$ 41,977,197	\$ (14,405,172)
Operating Transfers In (Out)	\$ (63,819)	\$ 63,485	\$ 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)	\$ 29,537,713	\$ 8,200,985	\$ (356,163)					\$ 37,382,536	\$ 18,295,523	\$ 65,414,476	\$ 9,032,106

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

For the month ended March										
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	\$ 60,960,679	\$ 8,858,876	\$ 15		\$ 285,738		\$ 70,105,309	\$ 101,137,119	\$ 62,145,280	\$ 101,063,809
Traffic & Other Infractions	\$ 3,509,606	\$ 329,710				\$ 0	\$ 3,839,317	\$ 5,996,202	\$ 3,712,828	\$ 9,609,448
Other Criminal Cases	\$ 8,977,825	\$ 3,648,330				\$ 975	\$ 12,627,130	\$ 25,533,132	\$ 11,529,078	\$ 18,812,410
Civil	\$ 5,987,623	\$ 315,680					\$ 6,303,302	\$ 9,113,311	\$ 6,198,471	\$ 8,968,743
Family & Children Services	\$ 8,209,306	\$ 944,722			\$ 111,622		\$ 9,265,651	\$ 13,061,278	\$ 7,836,764	\$ 11,893,571
Probate, Guardianship & Mental Health Services	\$ 4,130,084	\$ 19,543			\$ 24,914		\$ 4,174,541	\$ 5,635,342	\$ 3,976,756	\$ 5,767,741
Juvenile Dependency Services	\$ 1,712,295	\$ 7,520,497				\$ (975)	\$ 9,231,817	\$ 12,868,245	\$ 7,453,929	\$ 12,089,606
Juvenile Delinquency Services	\$ 1,293,094	\$ 594,676					\$ 1,887,770	\$ 3,018,313	\$ 1,801,126	\$ 2,577,899
Other Court Operations	\$ 22,171,147	\$ 1,494,831			\$ 43,220	\$ 0	\$ 23,709,197	\$ 34,987,971	\$ 21,773,522	\$ 33,838,378
Court Interpreters	\$ 6,239,587	\$ 1,189,962					\$ 7,429,549	\$ 13,660,085	\$ 7,323,370	\$ 13,789,625
Jury Services	\$ 1,264,343	\$ 410,704	\$ 610,407				\$ 2,285,453	\$ 3,600,209	\$ 2,286,821	\$ 3,826,879
Security	\$ 1,507,236	\$ 220,643					\$ 1,727,879	\$ 4,306,631	\$ 1,407,622	\$ 2,942,699
Trial Court Operations Program	\$ 125,962,826	\$ 25,548,174	\$ 610,422		\$ 465,494	\$ 0	\$ 152,586,916	\$ 232,917,838	\$ 137,445,568	\$ 225,180,807
Enhanced Collections	\$ 3,176,191	\$ 300,233			\$ 567,333	\$ 0	\$ 4,043,757	\$ 6,038,023	\$ 3,331,650	\$ 5,950,465
Other Non-Court Operations	\$ 2,201,075	\$ 32,524	\$ 0			\$ 61	\$ 2,233,660	\$ 3,153,187	\$ 2,133,094	\$ 2,566,151
Non-Court Operations Program	\$ 5,377,267	\$ 332,757	\$ 0		\$ 567,333	\$ 61	\$ 6,277,417	\$ 9,191,210	\$ 5,464,744	\$ 8,516,616
Executive Office	\$ 399,226	\$ 18,203					\$ 417,429	\$ 583,686	\$ 382,304	\$ 549,869
Fiscal Services	\$ 5,882,538	\$ 860,786			\$ (1,032,827)	\$ 0	\$ 5,710,497	\$ (10,977,213)	\$ 5,767,451	\$ (4,039,945)
Human Resources	\$ 6,335,058	\$ 412,349				\$ (236)	\$ 6,747,171	\$ 11,196,495	\$ 6,135,808	\$ 10,380,938
Business & Facilities Services	\$ 6,147,167	\$ 6,102,323				\$ (63,291)	\$ 12,186,199	\$ 16,780,636	\$ 13,431,193	\$ 16,939,543
Information Technology	\$ 6,088,552	\$ 6,761,190				\$ 0	\$ 12,849,741	\$ 20,735,934	\$ 13,667,753	\$ 23,234,804
Court Administration Program	\$ 24,852,541	\$ 14,154,851			\$ (1,032,827)	\$ (63,527)	\$ 37,911,038	\$ 38,319,538	\$ 39,384,509	\$ 47,065,210
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 156,192,633	\$ 40,035,782	\$ 610,422		\$ 0	\$ (63,466)	\$ 196,775,371	\$ 280,428,586	\$ 182,294,821	\$ 280,762,633