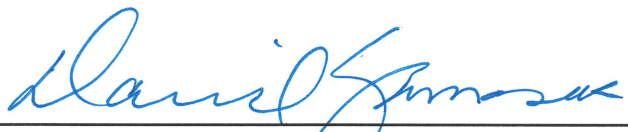


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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

2025-26 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 2025/26							2024/25
		Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)
General	Special Revenue		Capital Project	Debt Service					
	Non-Grant	Grant							
ASSETS									
Operations	\$ (9,931,039)	\$ 10,477,574	\$ (1,353,401)			\$ 0	\$ 134,943	\$ (671,923)	\$ (812,261)
Payroll									
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 15,000
Other									
Distribution			\$ 0				\$ 282,959	\$ 282,959	\$ 259,491
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (9,162)	\$ (9,162)	\$ (1,689)
Credit Card									
Cash on Hand	\$ 25,200							\$ 25,200	\$ 25,200
Cash with County	\$ 383,170	\$ 0	\$ 0				\$ 28,178,000	\$ 28,561,170	\$ 31,154,057
Cash Outside of the JCC									
Cash Held with the JCC	\$ 180,087							\$ 180,087	\$ 178,023
Cash Equivalents	\$ 43,249,592						\$ 8,395,725	\$ 51,645,317	\$ 106,643,039
Total Cash and Cash Equivalents	\$ 33,957,009	\$ 10,477,574	\$ (1,353,401)			\$ 0	\$ 36,982,465	\$ 80,063,648	\$ 137,460,858
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 2,464		\$ 0					\$ 2,464	\$ 1,590
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 152,663	\$ 1,023,707	\$ 0				\$ 241,380	\$ 1,417,750	\$ 5,800,266
Due From Other Courts	\$ 0							\$ 0	\$ (4,390,584)
Due From State	\$ 69,497	\$ 558,432	\$ 1,097,579					\$ 1,725,508	\$ 2,414,597
Trust Due To/From							\$ 3,600	\$ 3,600	\$ 758
Distribution Due To/From							\$ 697	\$ 697	\$ 1,711
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 224,624	\$ 1,582,139	\$ 1,097,579				\$ 245,677	\$ 3,150,020	\$ 3,828,338
Prepaid Expenses - General	\$ 145,969	\$ 0	\$ 0					\$ 145,969	\$ 260,914
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 145,969	\$ 0	\$ 0					\$ 145,969	\$ 260,914
Other Assets									
Total Other Assets									
Total Assets	\$ 34,327,603	\$ 12,059,713	\$ (255,822)			\$ 0	\$ 37,228,142	\$ 83,359,636	\$ 141,550,110
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 9,113	\$ 9,113	\$ 515,563
Accounts Payable - General	\$ 64,468	\$ 66,332	\$ 27,088				\$ 0	\$ 157,888	\$ 968,333
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 4,297	\$ 4,297	\$ 2,469
Due to Other Courts									
Due to State	\$ 0	\$ 474,611	\$ 0				\$ 0	\$ 474,611	\$ 25,041,982
TC145 Liability							\$ 4,335,503	\$ 4,335,503	\$ 4,343,600
Due to Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 569,374	\$ 569,374	\$ 557,096
Due to Other Public Agencies									
Sales and Use Tax	\$ 4,888							\$ 4,888	\$ 636
Interest							\$ 28,587	\$ 28,587	\$ 26,935
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 69,356	\$ 540,943	\$ 27,088				\$ 4,946,876	\$ 5,584,262	\$ 31,456,614
Civil							\$ 275,543	\$ 275,543	\$ 276,234
Criminal							\$ 3,554,749	\$ 3,554,749	\$ 3,341,208
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 28,410,266	\$ 28,410,266	\$ 30,448,414
Trust Interest Payable							\$ 30,186	\$ 30,186	\$ 20,381
Miscellaneous Trust									
Total Trust Deposits							\$ 32,270,744	\$ 32,270,744	\$ 34,086,237
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 0							\$ 0	\$ (24)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ (24)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 1,674
Liabilities For Deposits	\$ 243,511	\$ 15,806	\$ 0				\$ 9,911	\$ 269,228	\$ 226,105
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 612	\$ 612	\$ 831
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 243,511	\$ 15,806	\$ 0				\$ 10,523	\$ 269,840	\$ 228,610
Total Liabilities	\$ 312,867	\$ 556,748	\$ 27,088				\$ 37,228,142	\$ 38,124,846	\$ 65,771,437
Total Fund Balance	\$ 34,014,735	\$ 11,502,965	\$ (282,910)					\$ 45,234,790	\$ 75,778,674
Total Liabilities and Fund Balance	\$ 34,327,603	\$ 12,059,713	\$ (255,822)				\$ 37,228,142	\$ 83,359,636	\$ 141,550,110

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 2025/26									2024/25	
	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	\$ 62,420,357	\$ 123,877						\$ 62,544,235	\$ 202,382,579	\$ 87,209,968	\$ 197,833,378
Improvement and Modernization Fund	\$ 0							\$ 0	\$ 403,178	\$ 0	\$ 403,178
Judges' Compensation (0150019)	\$ 194,751							\$ 194,751	\$ 275,500	\$ 194,751	\$ 693,500
Court Interpreter (0150037)	\$ 2,566,920							\$ 2,566,920	\$ 9,553,835	\$ 2,554,535	\$ 10,443,676
Civil Coordination Reimbursement (0150091)									\$ 50,000		\$ 50,000
MOU Reimbursements (0150010 and General)	\$ 4,926,044							\$ 4,926,044	\$ 17,282,857	\$ 9,180,793	\$ 19,582,839
Other Miscellaneous	\$ 2,877,265	\$ 7,808,131						\$ 10,685,395	\$ 11,820,883	\$ 6,348,515	\$ 13,308,436
	\$ 72,985,337	\$ 7,932,008						\$ 80,917,345	\$ 241,768,832	\$ 105,488,561	\$ 242,315,007
Grants											
AB 1058 Commissioner/Facilitator			\$ 312,904					\$ 312,904	\$ 3,186,812	\$ 361,847	\$ 3,334,722
Other Judicial Council Grants			\$ 46,519					\$ 46,519	\$ 1,325,017	\$ 94,233	\$ 929,087
Non-Judicial Council Grants			\$ 366					\$ 366	\$ 1,498,084	\$ 143,782	\$ 1,083,650
			\$ 359,789					\$ 359,789	\$ 6,009,913	\$ 599,861	\$ 5,347,459
Other Financing Sources											
Interest Income	\$ 214,116	\$ 194,040						\$ 408,156	\$ 2,000,000	\$ 1,038,553	\$ 2,000,000
Investment Income											
Donations											
Local Fees	\$ 975,006	\$ 72,764						\$ 1,047,771	\$ 3,350,000	\$ 822,765	\$ 3,265,000
Non-Fee Revenues	\$ 55,839							\$ 55,839	\$ 1,319,000	\$ 60,426	\$ 365,000
Enhanced Collections		\$ 837,368						\$ 837,368	\$ 5,998,891	\$ 599,918	\$ 6,038,023
Escheatment											
Prior Year Revenue	\$ 195,268	\$ (247)	\$ (74)					\$ 194,946		\$ 60,210	
County Program - Restricted	\$ 68,764	\$ 1,028,197						\$ 1,096,960	\$ 11,118,626	\$ 1,119,009	\$ 11,112,242
Reimbursement Other	\$ 88,565	\$ (969,353)						\$ (880,788)	\$ 3,860,672	\$ 281,722	\$ 5,284,786
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,528							\$ 1,528	\$ 40,100	\$ 12,603	\$ 55,100
	\$ 1,599,086	\$ 1,162,769	\$ (74)					\$ 2,761,781	\$ 27,687,289	\$ 3,995,206	\$ 28,120,151
Total Revenues	\$ 74,584,424	\$ 9,094,777	\$ 359,715					\$ 84,038,916	\$ 275,466,034	\$ 110,083,628	\$ 275,782,617
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 28,536,605	\$ 1,456,687	\$ 311,476					\$ 30,304,768	\$ 132,690,365	\$ 30,096,692	\$ 127,410,043
Temp Help	\$ 223,947		\$ 3,200					\$ 227,147	\$ 1,522,888	\$ 259,574	\$ 1,650,239
Overtime	\$ 81,749	\$ 52,568	\$ 104					\$ 134,420	\$ 716,924	\$ 140,876	\$ 825,308
Staff Benefits	\$ 17,331,900	\$ 849,478	\$ 175,311					\$ 18,356,689	\$ 86,451,876	\$ 18,326,247	\$ 83,644,998
	\$ 46,174,200	\$ 2,358,733	\$ 490,091					\$ 49,023,024	\$ 221,382,053	\$ 48,823,389	\$ 213,530,588
Operating Expenses and Equipment											
General Expense	\$ 996,130	\$ 32,327	\$ 11,611					\$ 1,040,068	\$ 6,194,231	\$ 559,580	\$ 5,992,532
Printing	\$ 35,746	\$ 9,128	\$ 101					\$ 44,974	\$ 318,605	\$ 25,492	\$ 318,508
Telecommunications	\$ 381,280	\$ 1,854						\$ 383,134	\$ 1,720,964	\$ 268,194	\$ 1,402,163
Postage	\$ 166,579	\$ 31,405						\$ 197,984	\$ 1,125,400	\$ 309,695	\$ 1,091,500
Insurance	\$ 74,024							\$ 74,024	\$ 250,300	\$ 73,668	\$ 218,756
In-State Travel	\$ 29,088	\$ 608	\$ 214					\$ 29,910	\$ 212,878	\$ 27,490	\$ 220,399
Out-of-State Travel	\$ 21,081		\$ 5,062					\$ 26,143	\$ 139,013	\$ 16,782	\$ 244,658
Training	\$ 62,761	\$ 6,090	\$ 3,705					\$ 72,556	\$ 383,686	\$ 43,191	\$ 444,241
Security Services	\$ 5,602	\$ 180						\$ 5,782	\$ 35,055	\$ 190	\$ 60,055
Facility Operations	\$ 488,571	\$ 348,278						\$ 836,849	\$ 4,472,024	\$ 1,137,984	\$ 4,634,959
Utilities											
Contracted Services	\$ 2,471,277	\$ 1,246,245	\$ 42,847					\$ 3,760,369	\$ 29,115,511	\$ 3,293,895	\$ 27,361,901
Consulting and Professional Services	\$ 357,938							\$ 357,938	\$ 1,037,989	\$ 603,469	\$ 1,077,167
Information Technology	\$ 2,320,299	\$ 10,415						\$ 2,330,714	\$ 12,510,425	\$ 1,584,643	\$ 10,674,180
Major Equipment	\$ 488,733							\$ 488,733	\$ 2,546,840	\$ 334,347	\$ 12,753,287
Other Items of Expense	\$ 6,622	\$ 200						\$ 6,822	\$ 22,250	\$ 3,926	\$ 20,650
	\$ 7,905,730	\$ 1,686,730	\$ 63,540					\$ 9,656,000	\$ 60,085,171	\$ 8,282,546	\$ 66,514,956
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 241,457							\$ 241,457	\$ 942,000	\$ 195,538	\$ 942,000
Judgements, Settlements and Claims	\$ 0							\$ 0			
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (83,602)		\$ 88,995					\$ 5,393	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (9,607)	\$ (17,122)						\$ (26,729)		\$ (26)	
	\$ 148,247	\$ (17,122)	\$ 88,995					\$ 220,120	\$ 942,000	\$ 195,512	\$ 942,000
Total Expenditures	\$ 54,228,178	\$ 4,028,340	\$ 642,625					\$ 58,899,144	\$ 282,409,224	\$ 57,301,447	\$ 280,987,544
Excess (Deficit) of Revenues Over Expenditures	\$ 20,356,246	\$ 5,066,436	\$ (282,910)					\$ 25,139,772	\$ (6,943,190)	\$ 52,782,182	\$ (5,204,927)
Operating Transfers In (Out)									\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 13,658,489	\$ 6,436,529	\$ 0					\$ 20,095,018	\$ 20,095,018	\$ 22,996,492	\$ 22,996,492
Ending Balance (Deficit)	\$ 34,014,735	\$ 11,502,965	\$ (282,910)					\$ 45,234,790	\$ 13,151,828	\$ 75,778,674	\$ 17,791,565

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

	For the month ended September									
	Fiscal Year 2025/26								2024/25	
	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	\$ 18,815,002	\$ 953,455			\$ 65,461	\$ (2,101)	\$ 19,831,816	\$ 92,788,205	\$ 19,325,870	\$ 101,240,942
Traffic & Other Infractions	\$ 1,081,074	\$ 112,061					\$ 1,193,135	\$ 5,968,278	\$ 1,205,931	\$ 5,963,807
Other Criminal Cases	\$ 2,825,714	\$ 983,674				\$ (17,237)	\$ 3,792,151	\$ 26,321,595	\$ 3,528,630	\$ 25,565,959
Civil	\$ 1,882,401	\$ 134,053				\$ (1)	\$ 2,016,453	\$ 9,433,072	\$ 1,888,070	\$ 9,392,518
Family & Children Services	\$ 2,697,635	\$ 100,753			\$ 35,251		\$ 2,833,639	\$ 13,660,220	\$ 2,628,226	\$ 13,079,822
Probate, Guardianship & Mental Health Services	\$ 1,276,373	\$ 30,141			\$ 5,680	\$ 4,039	\$ 1,316,232	\$ 6,401,142	\$ 1,273,188	\$ 5,708,941
Juvenile Dependency Services	\$ 579,816	\$ 1,532,896					\$ 2,112,712	\$ 13,883,521	\$ 2,257,566	\$ 12,877,226
Juvenile Delinquency Services	\$ 411,446	\$ 149,036					\$ 560,482	\$ 3,309,600	\$ 484,783	\$ 3,085,513
Other Court Operations	\$ 6,489,753	\$ 221,450			\$ 16,127	\$ (6,315)	\$ 6,721,015	\$ 34,564,231	\$ 7,013,500	\$ 34,769,180
Court Interpreters	\$ 1,775,353	\$ 743,184				\$ (5)	\$ 2,518,532	\$ 15,152,567	\$ 2,254,696	\$ 13,975,163
Jury Services	\$ 420,035	\$ 81,871	\$ 241,457				\$ 743,362	\$ 3,635,377	\$ 677,179	\$ 3,600,209
Security	\$ 457,155	\$ 39,061					\$ 496,216	\$ 3,484,326	\$ 509,644	\$ 4,306,631
Trial Court Operations Program	\$ 38,711,757	\$ 5,081,635	\$ 241,457		\$ 122,519	\$ (21,620)	\$ 44,135,747	\$ 228,602,134	\$ 43,047,283	\$ 233,565,912
Enhanced Collections	\$ 1,008,620	\$ 85,158				\$ (185)	\$ 1,093,593	\$ 5,996,455	\$ 1,024,231	\$ 6,038,023
Other Non-Court Operations	\$ 642,011	\$ 8,002					\$ 650,012	\$ 3,147,922	\$ 696,064	\$ 3,153,187
Non-Court Operations Program	\$ 1,650,631	\$ 93,160				\$ (185)	\$ 1,743,605	\$ 9,144,377	\$ 1,720,295	\$ 9,191,210
Executive Office	\$ 125,896	\$ 1,639					\$ 127,536	\$ 612,191	\$ 125,944	\$ 583,686
Fiscal Services	\$ 1,680,753	\$ 153,925			\$ (117,126)	\$ (1)	\$ 1,717,551	\$ (7,875,837)	\$ 1,953,256	\$ (10,976,500)
Human Resources	\$ 3,015,629	\$ 70,574				\$ 0	\$ 3,086,203	\$ 10,864,457	\$ 3,037,544	\$ 11,166,243
Business & Facilities Services	\$ 1,988,272	\$ 1,496,061	\$ 0			\$ (4,923)	\$ 3,479,411	\$ 17,260,548	\$ 3,547,486	\$ 16,931,966
Information Technology	\$ 1,850,085	\$ 2,759,005					\$ 4,609,091	\$ 23,801,354	\$ 3,869,639	\$ 20,525,027
Court Administration Program	\$ 8,660,636	\$ 4,481,205	\$ 0		\$ (117,126)	\$ (4,924)	\$ 13,019,791	\$ 44,662,713	\$ 12,533,869	\$ 38,230,422
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 49,023,024	\$ 9,656,000	\$ 241,457		\$ 5,393	\$ (26,729)	\$ 58,899,144	\$ 282,409,224	\$ 57,301,447	\$ 280,987,544