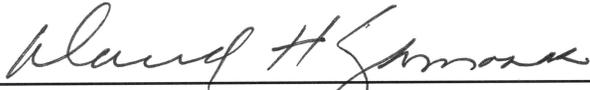
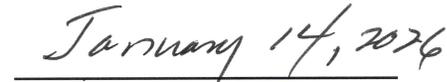


QUARTERLY FINANCIAL STATEMENT CERTIFICATION

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 Q2

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 December
 Fiscal Year 2025/26

2024/25

	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	\$ (11,650,401)	\$ 11,476,205	\$ (2,091,850)			\$ 0	\$ 322,669	\$ (1,943,377)	\$ (587,939)
Payroll									
Jury									
Revolving	\$ 50,000							\$ 50,000	\$ 15,000
Other									
Distribution			\$ 0				\$ 289,876	\$ 289,876	\$ 265,075
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (7,832)	\$ (7,832)	\$ (2,004)
Credit Card									
Cash on Hand	\$ 25,200							\$ 25,200	\$ 25,200
Cash with County	\$ 9,859,042	\$ 0	\$ 0				\$ 30,535,741	\$ 40,394,783	\$ 37,573,701
Cash Outside of the JCC									
Cash Held with the JCC	\$ 162,046							\$ 162,046	\$ 191,649
Cash Equivalents	\$ 28,122,687						\$ 7,267,914	\$ 35,390,601	\$ 97,201,820
Total Cash and Cash Equivalents	\$ 26,568,574	\$ 11,476,205	\$ (2,091,850)			\$ 0	\$ 38,408,369	\$ 74,361,298	\$ 134,682,502
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 0		\$ 0					\$ 0	\$ 0
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 127,470	\$ (153,581)	\$ 0				\$ 249,391	\$ 223,280	\$ 1,039,921
Due From Other Courts	\$ 0							\$ 0	\$ 0
Due From State	\$ 201,949	\$ 774,550	\$ 1,574,935					\$ 2,551,433	\$ 2,308,121
Trust Due To/From							\$ 2,807	\$ 2,807	\$ 1,155
Distribution Due To/From							\$ 8,404	\$ 8,404	\$ 677
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 329,419	\$ 620,968	\$ 1,574,935				\$ 260,602	\$ 2,785,924	\$ 3,349,874
Prepaid Expenses - General	\$ 0	\$ 0	\$ 0					\$ 0	\$ 147,461
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0	\$ 0	\$ 0					\$ 0	\$ 147,461
Other Assets									
Total Other Assets									
Total Assets	\$ 26,897,993	\$ 12,097,174	\$ (516,915)			\$ 0	\$ 38,668,971	\$ 77,147,222	\$ 138,179,838
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 9,113	\$ 9,113	\$ 33,515
Accounts Payable - General	\$ 304,985	\$ 10,118	\$ 997				\$ 0	\$ 316,100	\$ 62,146
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 11,211	\$ 11,211	\$ 1,832
Due to Other Courts									
Due to State	\$ 0	\$ 9,981	\$ 0				\$ 0	\$ 9,981	\$ 25,127,397
TC145 Liability							\$ 3,573,990	\$ 3,573,990	\$ 3,576,992
Due to Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 535,787	\$ 535,787	\$ 479,524
Due to Other Public Agencies									
Sales and Use Tax	\$ 4,888							\$ 4,888	\$ 700
Interest							\$ 21,949	\$ 21,949	\$ 23,490
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 309,873	\$ 20,099	\$ 997				\$ 4,152,051	\$ 4,483,020	\$ 29,305,596
Civil							\$ 251,821	\$ 251,821	\$ 270,319
Criminal							\$ 3,445,756	\$ 3,445,756	\$ 3,416,009
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 30,776,018	\$ 30,776,018	\$ 28,098,168
Trust Interest Payable							\$ 32,217	\$ 32,217	\$ 22,976
Miscellaneous Trust									
Total Trust Deposits							\$ 34,505,813	\$ 34,505,813	\$ 31,807,473
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 8							\$ 8	\$ (134)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 8	\$ 0	\$ 0					\$ 8	\$ (134)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 12,543
Liabilities For Deposits	\$ 256,422	\$ 16,005	\$ 25				\$ 10,175	\$ 282,627	\$ 237,265
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 932	\$ 932	\$ 593
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 256,422	\$ 16,005	\$ 25				\$ 11,107	\$ 283,559	\$ 250,401
Total Liabilities	\$ 566,302	\$ 36,104	\$ 1,023				\$ 38,668,971	\$ 39,272,400	\$ 61,363,336
Total Fund Balance	\$ 26,331,690	\$ 12,061,070	\$ (517,938)					\$ 37,874,822	\$ 76,816,502
Total Liabilities and Fund Balance	\$ 26,897,993	\$ 12,097,174	\$ (516,915)				\$ 38,668,971	\$ 77,147,222	\$ 138,179,838

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 December											
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	\$ 99,346,836	\$ 247,223					\$ 99,594,059	\$ 202,382,579	\$ 130,078,933	\$ 197,833,378	
Improvement and Modernization Fund	\$ 0						\$ 0	\$ 403,178	\$ 0	\$ 403,178	
Judges' Compensation (0150019)	\$ 389,502						\$ 389,502	\$ 275,500	\$ 389,502	\$ 693,500	
Court Interpreter (0150037)	\$ 4,790,839						\$ 4,790,839	\$ 9,553,835	\$ 5,082,233	\$ 10,443,676	
Civil Coordination Reimbursement (0150091)	\$ 2,934						\$ 2,934	\$ 50,000	\$ 7,764	\$ 50,000	
MOU Reimbursements (0150010 and General)	\$ 8,567,824						\$ 8,567,824	\$ 17,282,857	\$ 12,548,269	\$ 19,582,839	
Other Miscellaneous	\$ 9,807,185	\$ 7,808,131					\$ 17,615,315	\$ 11,820,883	\$ 13,278,435	\$ 13,308,436	
	\$ 122,905,120	\$ 8,055,354					\$ 130,960,474	\$ 241,768,832	\$ 161,385,136	\$ 242,315,007	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,108,730				\$ 1,108,730	\$ 3,186,812	\$ 1,105,156	\$ 3,334,722	
Other Judicial Council Grants			\$ 167,596				\$ 167,596	\$ 1,325,017	\$ 203,129	\$ 929,087	
Non-Judicial Council Grants			\$ 24,938				\$ 24,938	\$ 1,498,084	\$ 163,198	\$ 1,083,650	
			\$ 1,301,264				\$ 1,301,264	\$ 6,009,913	\$ 1,471,483	\$ 5,347,459	
Other Financing Sources											
Interest Income	\$ 482,033	\$ 305,419					\$ 787,452	\$ 2,000,000	\$ 2,239,368	\$ 2,000,000	
Investment Income											
Donations											
Local Fees	\$ 1,957,353	\$ 172,118					\$ 2,129,472	\$ 3,350,000	\$ 1,694,421	\$ 3,265,000	
Non-Fee Revenues	\$ 133,157						\$ 133,157	\$ 1,319,000	\$ 145,073	\$ 365,000	
Enhanced Collections		\$ 2,242,135					\$ 2,242,135	\$ 5,998,891	\$ 2,108,684	\$ 6,038,023	
Escheatment											
Prior Year Revenue	\$ (17,636)	\$ (154,703)	\$ (74)				\$ (172,413)		\$ 63,642		
County Program - Restricted	\$ 177,042	\$ 3,554,833					\$ 3,731,874	\$ 11,118,626	\$ 3,341,098	\$ 11,112,242	
Reimbursement Other	\$ 250,041	\$ 646,108					\$ 896,150	\$ 3,860,672	\$ 1,026,068	\$ 5,284,786	
Sale of Fixed Assets											
Other Miscellaneous	\$ 19,523						\$ 19,523	\$ 40,100	\$ 15,606	\$ 55,100	
	\$ 3,001,513	\$ 6,765,910	\$ (74)				\$ 9,767,349	\$ 27,687,289	\$ 10,633,960	\$ 28,120,151	
Total Revenues	\$ 125,906,633	\$ 14,821,264	\$ 1,301,190				\$ 142,029,087	\$ 275,466,034	\$ 173,490,580	\$ 275,782,617	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 58,421,261	\$ 3,004,005	\$ 847,650				\$ 62,272,915	\$ 132,946,258	\$ 61,113,433	\$ 127,410,043	
Temp Help	\$ 443,982		\$ 4,000				\$ 447,983	\$ 1,522,888	\$ 533,579	\$ 1,650,239	
Overtime	\$ 175,566	\$ 96,116	\$ 104				\$ 271,786	\$ 716,924	\$ 295,655	\$ 825,308	
Staff Benefits	\$ 33,808,215	\$ 1,739,452	\$ 472,316				\$ 36,019,983	\$ 86,451,876	\$ 35,518,976	\$ 83,644,998	
	\$ 92,849,024	\$ 4,839,573	\$ 1,324,070				\$ 99,012,667	\$ 221,637,946	\$ 97,461,643	\$ 213,530,588	
Operating Expenses and Equipment											
General Expense	\$ 1,638,913	\$ 91,784	\$ 20,860				\$ 1,751,558	\$ 6,194,231	\$ 1,473,603	\$ 5,992,532	
Printing	\$ 101,122	\$ 25,416	\$ 125				\$ 126,663	\$ 318,605	\$ 115,437	\$ 318,508	
Telecommunications	\$ 690,305	\$ 3,696					\$ 694,001	\$ 1,720,964	\$ 678,004	\$ 1,402,163	
Postage	\$ 358,661	\$ 91,590					\$ 450,252	\$ 1,125,400	\$ 526,980	\$ 1,091,500	
Insurance	\$ 203,498						\$ 203,498	\$ 250,300	\$ 213,532	\$ 218,756	
In-State Travel	\$ 74,499	\$ 4,331	\$ 587				\$ 79,418	\$ 212,878	\$ 80,269	\$ 220,399	
Out-of-State Travel	\$ 39,992		\$ 5,062				\$ 45,054	\$ 139,013	\$ 53,460	\$ 244,658	
Training	\$ 105,200	\$ 10,730	\$ 5,895				\$ 121,825	\$ 383,686	\$ 146,806	\$ 444,241	
Security Services	\$ 5,602	\$ 888					\$ 6,489	\$ 35,055	\$ 520	\$ 60,055	
Facility Operations	\$ 1,027,184	\$ 870,274					\$ 1,897,459	\$ 4,472,024	\$ 2,452,540	\$ 4,634,959	
Utilities											
Contracted Services	\$ 7,151,880	\$ 3,405,403	\$ 203,928				\$ 10,761,212	\$ 29,343,020	\$ 8,501,288	\$ 27,361,901	
Consulting and Professional Services	\$ 821,935						\$ 821,935	\$ 1,037,989	\$ 856,587	\$ 1,077,167	
Information Technology	\$ 5,705,847	\$ 20,831	\$ 12,500				\$ 5,739,177	\$ 12,641,232	\$ 3,768,099	\$ 10,674,180	
Major Equipment	\$ 2,273,746						\$ 2,273,746	\$ 2,546,840	\$ 2,944,585	\$ 12,753,287	
Other Items of Expense	\$ 9,783	\$ 200					\$ 9,983	\$ 22,250	\$ 7,623	\$ 20,650	
	\$ 20,208,170	\$ 4,525,143	\$ 248,958				\$ 24,982,270	\$ 60,443,487	\$ 21,819,332	\$ 66,514,956	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 429,453						\$ 429,453	\$ 942,000	\$ 453,045	\$ 942,000	
Judgements, Settlements and Claims	\$ 0						\$ 0		\$ 15		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (246,099)		\$ 246,099				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (7,116)	\$ (167,992)					\$ (175,107)		\$ (63,466)		
	\$ 176,239	\$ (167,992)	\$ 246,099				\$ 254,346	\$ 942,000	\$ 389,595	\$ 942,000	
Total Expenditures	\$ 113,233,432	\$ 9,196,724	\$ 1,819,127				\$ 124,249,283	\$ 283,023,433	\$ 119,670,569	\$ 280,987,544	
Excess (Deficit) of Revenues Over Expenditures	\$ 12,673,201	\$ 5,624,541	\$ (517,938)				\$ 17,779,804	\$ (7,557,399)	\$ 53,820,011	\$ (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)	\$ 26,331,690	\$ 12,061,070	\$ (517,938)				\$ 37,874,822	\$ 12,537,619	\$ 76,816,502	\$ 17,791,565	

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

For the month ended December										
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	\$ 38,573,798	\$ 2,808,642			\$ 180,315	\$ (2,101)	\$ 41,560,654	\$ 92,788,205	\$ 40,583,367	\$ 101,240,942
Traffic & Other Infractions	\$ 2,194,861	\$ 266,860					\$ 2,461,721	\$ 5,968,278	\$ 2,391,180	\$ 5,963,807
Other Criminal Cases	\$ 5,764,379	\$ 2,375,852				\$ (83,237)	\$ 8,056,994	\$ 26,557,595	\$ 7,769,659	\$ 25,565,959
Civil	\$ 3,907,827	\$ 284,094				\$ (1)	\$ 4,191,920	\$ 9,433,072	\$ 3,927,439	\$ 9,392,518
Family & Children Services	\$ 5,576,153	\$ 652,020			\$ 88,861	\$ (67,382)	\$ 6,249,652	\$ 13,660,220	\$ 5,685,817	\$ 13,079,822
Probate, Guardianship & Mental Health Services	\$ 2,617,429	\$ 62,195			\$ 6,858	\$ 4,039	\$ 2,690,521	\$ 6,410,587	\$ 2,583,023	\$ 5,708,941
Juvenile Dependency Services	\$ 1,159,705	\$ 4,547,862					\$ 5,707,568	\$ 13,883,521	\$ 4,947,251	\$ 12,877,226
Juvenile Delinquency Services	\$ 865,164	\$ 388,701				\$ (20,000)	\$ 1,233,865	\$ 3,309,600	\$ 1,090,212	\$ 3,085,513
Other Court Operations	\$ 13,234,594	\$ 544,094			\$ 29,514	\$ (6,315)	\$ 13,801,887	\$ 34,574,824	\$ 14,855,781	\$ 34,769,180
Court Interpreters	\$ 3,615,436	\$ 1,571,877				\$ (5)	\$ 5,187,308	\$ 15,152,567	\$ 4,675,076	\$ 13,975,163
Jury Services	\$ 877,211	\$ 185,735	\$ 429,453				\$ 1,492,399	\$ 3,635,377	\$ 1,424,613	\$ 3,600,209
Security	\$ 972,867	\$ 454,464					\$ 1,427,331	\$ 3,484,326	\$ 1,102,139	\$ 4,306,631
Trial Court Operations Program	\$ 79,359,424	\$ 14,142,396	\$ 429,453		\$ 305,547	\$ (175,001)	\$ 94,061,819	\$ 228,858,172	\$ 91,035,557	\$ 233,565,912
Enhanced Collections	\$ 2,086,009	\$ 210,543				\$ (185)	\$ 2,296,367	\$ 5,996,455	\$ 2,155,960	\$ 6,038,023
Other Non-Court Operations	\$ 1,386,749	\$ 19,995					\$ 1,406,743	\$ 3,147,922	\$ 1,390,413	\$ 3,153,187
Non-Court Operations Program	\$ 3,472,758	\$ 230,537				\$ (185)	\$ 3,703,110	\$ 9,144,377	\$ 3,546,373	\$ 9,191,210
Executive Office	\$ 242,099	\$ 4,877					\$ 246,976	\$ 612,191	\$ 244,764	\$ 583,686
Fiscal Services	\$ 3,509,905	\$ 649,008			\$ (305,547)	\$ 5,392	\$ 3,858,758	\$ (7,875,837)	\$ 3,942,961	\$ (10,976,500)
Human Resources	\$ 4,599,564	\$ 274,328				\$ (160)	\$ 4,873,732	\$ 10,864,312	\$ 4,686,690	\$ 11,166,243
Business & Facilities Services	\$ 4,086,357	\$ 3,273,427	\$ 0			\$ (5,153)	\$ 7,354,631	\$ 17,260,548	\$ 7,718,856	\$ 16,931,966
Information Technology	\$ 3,742,560	\$ 6,407,697				\$ 0	\$ 10,150,257	\$ 24,159,670	\$ 8,495,369	\$ 20,525,027
Court Administration Program	\$ 16,180,485	\$ 10,609,337	\$ 0		\$ (305,547)	\$ 79	\$ 26,484,354	\$ 45,020,884	\$ 25,088,639	\$ 38,230,422
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 99,012,667	\$ 24,982,270	\$ 429,453		\$ 0	\$ (175,107)	\$ 124,249,283	\$ 283,023,433	\$ 119,670,569	\$ 280,987,544