

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

10-13-23

Date

Orange

Court

2023-24 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	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 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	\$ (23,227,296)	\$ 23,423,436	\$ (1,341,731)			\$ 0	\$ 196,428	\$ (949,163)	\$ 1,221,536
Payroll									
Jury									
Revolving	\$ 15,000							\$ 15,000	\$ 5,000
Other									
Distribution			\$ 0				\$ 374,110	\$ 374,110	\$ 90,735
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (3,890)	\$ (3,890)	\$ (2,697)
Credit Card									
Cash on Hand	\$ 25,400							\$ 25,400	\$ 25,300
Cash with County	\$ 273,053	\$ 0	\$ 0				\$ 29,686,193	\$ 29,959,246	\$ 28,782,218
Cash Outside of the JCC									
Cash Equivalents	\$ 96,246,183						\$ 8,328,356	\$ 104,574,539	\$ 79,589,285
Total Cash and Cash Equivalents	\$ 73,332,339	\$ 23,423,436	\$ (1,341,731)			\$ 0	\$ 38,581,197	\$ 133,995,242	\$ 109,711,377
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 23,111		\$ 4,300					\$ 27,411	\$ 3,555
Dishonored Checks									
Due From Employee									\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 242,404	\$ 1,119,763	\$ 0				\$ 161,445	\$ 1,523,612	\$ 230,833
Due From Other Courts	\$ 220							\$ 220	\$ 0
Due From State	\$ 23,216	\$ 833,284	\$ 1,224,112					\$ 2,080,612	\$ 1,509,073
Trust Due To/From							\$ 2,180	\$ 2,180	\$ 6,875
Distribution Due To/From							\$ 2,782	\$ 2,782	\$ 180
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 288,951	\$ 1,953,047	\$ 1,228,412				\$ 166,407	\$ 3,636,816	\$ 1,750,516
Prepaid Expenses - General	\$ 782,465	\$ (135)	\$ 0					\$ 782,330	\$ 615,452
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 782,465	\$ (135)	\$ 0					\$ 782,330	\$ 615,452
Other Assets									
Total Other Assets									
Total Assets	\$ 74,403,755	\$ 25,376,348	\$ (113,319)			\$ 0	\$ 38,747,604	\$ 138,414,388	\$ 112,077,345
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 9,113	\$ 9,113	\$ 106,958
Accounts Payable - General	\$ 391,234	\$ 50,502	\$ 750				\$ 0	\$ 442,487	\$ 1,392,961
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 4,962	\$ 4,962	\$ 7,055
Due to Other Courts									
Due to State	\$ 1,450	\$ 0	\$ 9,156				\$ 0	\$ 10,605	\$ 4,361,718
TC145 Liability							\$ 4,526,596	\$ 4,526,596	\$ 3,858,707
Due to Other Governments	\$ 0	\$ 0	\$ 779				\$ 0	\$ 779	\$ 0
AB145 Due to Other Government Agency							\$ 568,886	\$ 568,886	\$ 658,207
Due to Other Public Agencies									
Sales and Use Tax	\$ 4,067	\$ 0						\$ 4,067	\$ 78
Interest							\$ 29,289	\$ 29,289	\$ 12,395
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 396,750	\$ 50,502	\$ 10,685				\$ 5,138,847	\$ 5,596,784	\$ 10,398,078
Civil							\$ 249,053	\$ 249,053	\$ 230,353
Criminal							\$ 3,503,697	\$ 3,503,697	\$ 3,208,531
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 29,838,525	\$ 29,838,525	\$ 28,350,850
Trust Interest Payable							\$ 9,018	\$ 9,018	\$ 1,408
Miscellaneous Trust									
Total Trust Deposits							\$ 33,600,292	\$ 33,600,292	\$ 31,791,142
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (2,948)							\$ (2,948)	\$ (281)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ (2,948)	\$ 0	\$ 0					\$ (2,948)	\$ (281)
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 162,379	\$ 15,120					\$ 8,004	\$ 185,503	\$ 154,614
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 460	\$ 460	\$ 905
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 162,379	\$ 15,120	\$ 0				\$ 8,464	\$ 185,963	\$ 155,519
Total Liabilities	\$ 556,182	\$ 65,622	\$ 10,685				\$ 38,747,604	\$ 39,380,092	\$ 42,344,458
Total Fund Balance	\$ 73,847,573	\$ 25,310,727	\$ (124,004)					\$ 99,034,296	\$ 69,732,887
Total Liabilities and Fund Balance	\$ 74,403,755	\$ 25,376,348	\$ (113,319)				\$ 38,747,604	\$ 138,414,388	\$ 112,077,345

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 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	\$ 88,342,300	\$ 112,372					\$ 88,454,672		\$ 82,976,479	\$ 189,021,314	
Improvement and Modernization Fund	\$ 0						\$ 0		\$ 3,196	\$ 873,194	
Judges' Compensation (0150019)	\$ 194,751						\$ 194,751		\$ 194,751	\$ 788,500	
Court Interpreter (0150037)	\$ 6,012,184						\$ 6,012,184		\$ 3,070,157	\$ 12,022,294	
Civil Coordination Reimbursement (0150091)										\$ 25,000	
MOU Reimbursements (0150010 and General)	\$ 8,962,959						\$ 8,962,959		\$ 3,866,016	\$ 19,071,467	
Other Miscellaneous	\$ 25,718	\$ 21,749,465					\$ 21,775,183		\$ 19,346,913	\$ 12,062,369	
	\$ 103,537,911	\$ 21,861,837					\$ 125,399,749		\$ 109,457,512	\$ 233,864,138	
Grants											
AB 1058 Commissioner/Facilitator			\$ 412,413				\$ 412,413		\$ 384,402	\$ 3,196,729	
Other Judicial Council Grants			\$ 24,391				\$ 24,391		\$ (10,648)	\$ 317,350	
Non-Judicial Council Grants	\$ 498		\$ (22,789)				\$ (22,291)		\$ (24,028)	\$ 1,054,960	
	\$ 498		\$ 414,015				\$ 414,513		\$ 349,726	\$ 4,569,039	
Other Financing Sources											
Interest Income	\$ 844,518	\$ 905,014					\$ 1,749,532		\$ 236,206	\$ 150,000	
Investment Income											
Donations											
Local Fees	\$ 684,095	\$ 74,689					\$ 758,784		\$ 801,737	\$ 3,709,700	
Non-Fee Revenues	\$ 58,954						\$ 58,954		\$ 64,951	\$ 450,000	
Enhanced Collections		\$ 815,686					\$ 815,686		\$ 524,193	\$ 5,615,458	
Escheatment											
Prior Year Revenue	\$ (99,297)	\$ 0	\$ (498)				\$ (99,796)		\$ (119)		
County Program - Restricted	\$ 57,257	\$ 974,799					\$ 1,032,056		\$ 774,805	\$ 8,640,159	
Reimbursement Other	\$ 66,601	\$ 1,478,803					\$ 1,545,404		\$ 95,130	\$ 4,221,641	
Sale of Fixed Assets											
Other Miscellaneous	\$ 19,232						\$ 19,232		\$ 5,964	\$ 70,100	
	\$ 1,631,360	\$ 4,248,991	\$ (498)				\$ 5,879,852		\$ 2,502,867	\$ 22,857,058	
Total Revenues	\$ 105,169,769	\$ 26,110,828	\$ 413,516				\$ 131,694,114		\$ 112,310,105	\$ 261,290,235	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 26,598,814	\$ 1,344,384	\$ 260,935				\$ 28,204,133		\$ 25,999,282	\$ 120,469,436	
Temp Help	\$ 290,151		\$ 4,912				\$ 295,064		\$ 265,026	\$ 1,979,832	
Overtime	\$ 103,743	\$ 27,139					\$ 130,882		\$ 110,689	\$ 1,298,531	
Staff Benefits	\$ 16,450,003	\$ 793,465	\$ 147,502				\$ 17,390,970		\$ 16,495,265	\$ 73,135,189	
	\$ 43,442,712	\$ 2,164,988	\$ 413,349				\$ 46,021,049		\$ 42,870,262	\$ 196,882,988	
Operating Expenses and Equipment											
General Expense	\$ 1,664,337	\$ 115,352	\$ 5,866				\$ 1,785,555		\$ 1,787,041	\$ 11,513,353	
Printing	\$ 29,404	\$ 5,884					\$ 35,288		\$ 27,857	\$ 291,526	
Telecommunications	\$ 253,129	\$ 102,169	\$ 0				\$ 355,298		\$ 338,461	\$ 1,179,312	
Postage	\$ 130,862	\$ 11,698					\$ 142,560		\$ 177,986	\$ 930,400	
Insurance	\$ 111,202						\$ 111,202		\$ 96,226	\$ 198,750	
In-State Travel	\$ 18,611	\$ 514	\$ 1,452				\$ 20,578		\$ 7,020	\$ 150,436	
Out-of-State Travel	\$ 9,285		\$ 9,545				\$ 18,830		\$ 32,024	\$ 43,711	
Training	\$ 43,389	\$ 6,307	\$ 7,835				\$ 57,531		\$ 43,738	\$ 295,886	
Security Services	\$ 5,204	\$ 477					\$ 5,681		\$ 1,790	\$ 92,345	
Facility Operations	\$ 678,223	\$ 1,146,732	\$ (1,179)				\$ 1,823,776		\$ 633,208	\$ 3,782,705	
Utilities											
Contracted Services	\$ 1,917,368	\$ 984,774	\$ 11,576				\$ 2,913,717		\$ 2,440,605	\$ 22,843,940	
Consulting and Professional Services	\$ 689,178						\$ 689,178		\$ 911,348	\$ 1,161,635	
Information Technology	\$ 1,756,086	\$ 91,715					\$ 1,847,801		\$ 1,617,356	\$ 10,160,034	
Major Equipment	\$ 55,733	\$ 6,898					\$ 62,631		\$ 4,599	\$ 12,962,716	
Other Items of Expense	\$ 2,406	\$ 0					\$ 2,406		\$ 1,778	\$ 20,303	
	\$ 7,364,417	\$ 2,472,520	\$ 35,095				\$ 9,872,032		\$ 8,121,038	\$ 65,627,052	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 225,785						\$ 225,785		\$ 135,327	\$ 711,000	
Judgements, Settlements and Claims									\$ 1,319		
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (82,325)		\$ 82,325				\$ 0		\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (7,260)	\$ (21,260)	\$ 6,751				\$ (21,770)		\$ 4,335		
	\$ 136,200	\$ (21,260)	\$ 89,075				\$ 204,015		\$ 140,980	\$ 711,000	
Total Expenditures	\$ 50,943,328	\$ 4,616,248	\$ 537,520				\$ 56,097,096		\$ 51,132,280	\$ 263,221,040	
Excess (Deficit) of Revenues Over Expenditures	\$ 54,226,441	\$ 21,494,581	\$ (124,004)				\$ 75,597,018		\$ 61,177,825	\$ (1,930,805)	
Operating Transfers In (Out)									\$ 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)	\$ 73,847,573	\$ 25,310,727	\$ (124,004)				\$ 99,034,296	\$ 23,437,278	\$ 69,732,887	\$ 6,624,257	

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

For the month ended September

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	\$ 17,870,578	\$ 412,046			\$ 46,836	\$ 0	\$ 18,329,459		\$ 16,848,043	\$ 82,019,390
Traffic & Other Infractions	\$ 1,056,400	\$ 78,934					\$ 1,135,334		\$ 1,007,371	\$ 9,405,848
Other Criminal Cases	\$ 2,603,534	\$ 692,817				\$ (510)	\$ 3,295,842		\$ 3,174,772	\$ 16,769,818
Civil	\$ 1,770,635	\$ 78,622					\$ 1,849,257		\$ 1,699,471	\$ 8,709,353
Family & Children Services	\$ 2,137,809	\$ 232,556			\$ 35,489		\$ 2,405,854		\$ 2,222,473	\$ 10,945,100
Probate, Guardianship & Mental Health Services	\$ 1,159,932	\$ 2,863					\$ 1,162,795		\$ 1,118,548	\$ 6,057,442
Juvenile Dependency Services	\$ 519,815	\$ 1,455,796					\$ 1,975,611		\$ 2,439,859	\$ 11,008,164
Juvenile Delinquency Services	\$ 350,314	\$ 224,690					\$ 575,004		\$ 360,201	\$ 2,602,806
Other Court Operations	\$ 6,000,913	\$ 128,113					\$ 6,129,026		\$ 5,822,309	\$ 28,344,219
Court Interpreters	\$ 2,066,098	\$ 200,884					\$ 2,266,982		\$ 2,289,703	\$ 13,402,650
Jury Services	\$ 402,949	\$ 70,975	\$ 225,785				\$ 699,710		\$ 584,878	\$ 3,385,090
Security	\$ 360,015	\$ 177,342					\$ 537,357		\$ 483,504	\$ 2,525,474
Trial Court Operations Program	\$ 36,298,992	\$ 3,755,639	\$ 225,785		\$ 82,325	\$ (510)	\$ 40,362,230		\$ 38,051,134	\$ 195,175,354
Enhanced Collections	\$ 948,378	\$ 53,339					\$ 1,001,718		\$ 923,663	\$ 5,615,458
Other Non-Court Operations	\$ 624,876	\$ 8,458				\$ (9)	\$ 633,325		\$ 498,261	\$ 2,570,502
Non-Court Operations Program	\$ 1,573,254	\$ 61,797				\$ (9)	\$ 1,635,043		\$ 1,421,924	\$ 8,185,960
Executive Office	\$ 112,704	\$ 3,335					\$ 116,039		\$ 137,078	\$ 617,464
Fiscal Services	\$ 1,609,493	\$ 278,780			\$ (82,325)		\$ 1,805,948		\$ 1,697,926	\$ 3,603,943
Human Resources	\$ 2,836,560	\$ 50,327					\$ 2,886,887		\$ 2,773,329	\$ 9,531,675
Business & Facilities Services	\$ 1,774,487	\$ 2,673,747				\$ (21,252)	\$ 4,426,982		\$ 3,034,576	\$ 16,525,678
Information Technology	\$ 1,815,559	\$ 3,048,408					\$ 4,863,967		\$ 4,016,314	\$ 29,580,966
Court Administration Program	\$ 8,148,803	\$ 6,054,596			\$ (82,325)	\$ (21,252)	\$ 14,099,823		\$ 11,659,222	\$ 59,859,726
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 46,021,049	\$ 9,872,032	\$ 225,785		\$ 0	\$ (21,770)	\$ 56,097,096		\$ 51,132,280	\$ 263,221,040