


**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

2022-23 Q3  
\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Court

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT**  
**Authorized/Filled Positions**

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) <sup>1</sup>	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions					

<sup>1</sup> 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 2022/23									2021/22
	Governmental Funds							Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
		Special Revenue							
		General	Non-Grant						
<b>ASSETS</b>									
Operations	\$ (18,482,972)	\$ 19,793,147	\$ (2,369,691)			\$ 0	\$ 139,431	\$ (920,085)	\$ 522,804
Payroll									
Jury									
Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other									
Distribution			\$ 0				\$ 262,035	\$ 262,035	\$ 203,944
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust							\$ (2,909)	\$ (2,909)	\$ (3,063)
Credit Card									
Cash on Hand	\$ 25,300							\$ 25,300	\$ 26,300
Cash with County	\$ 426,417	\$ 0	\$ 0				\$ 28,467,910	\$ 28,894,327	\$ 39,540,164
Cash Outside of the JCC									
Cash Equivalents	\$ 47,904,769						\$ 7,482,251	\$ 55,387,020	\$ 40,042,959
Total Cash and Cash Equivalents	\$ 29,878,514	\$ 19,793,147	\$ (2,369,691)			\$ 0	\$ 36,348,718	\$ 83,650,689	\$ 80,338,108
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 3,461		\$ 0					\$ 3,461	\$ 2,538
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 382,001	\$ 456,061	\$ 0				\$ 124,162	\$ 962,223	\$ 915,506
Due From Other Courts	\$ 0							\$ 0	\$ 264
Due From State	\$ 101,172	\$ 365,854	\$ 1,451,249					\$ 1,918,275	\$ 1,320,857
Trust Due To/From							\$ 62,500	\$ 62,500	\$ 5,296
Distribution Due To/From							\$ 3,229	\$ 3,229	\$ 1,886
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 486,633	\$ 821,914	\$ 1,451,249				\$ 189,891	\$ 2,949,687	\$ 2,246,348
Prepaid Expenses - General	\$ 857,987	\$ 0	\$ 0					\$ 857,987	\$ 215,181
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 857,987	\$ 0	\$ 0					\$ 857,987	\$ 215,181
Other Assets									
Total Other Assets									
Total Assets	\$ 31,223,134	\$ 20,615,062	\$ (918,442)			\$ 0	\$ 36,538,609	\$ 87,458,363	\$ 82,799,637
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 9,113	\$ 9,113	\$ 18,227
Accounts Payable - General	\$ 175,067	\$ 19,975	\$ 0				\$ 0	\$ 195,043	\$ 415,380
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 65,729	\$ 65,729	\$ 7,182
Due to Other Courts									
Due to State	\$ 0		\$ 0				\$ 173,555	\$ 173,555	\$ 714,241
TC145 Liability							\$ 3,251,541	\$ 3,251,541	\$ 3,747,920
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ (9,113)
AB145 Due to Other Government Agency							\$ 696,466	\$ 696,466	\$ 693,309
Due to Other Public Agencies									
Sales and Use Tax	\$ 143	\$ 0						\$ 143	\$ 78
Interest							\$ 25,781	\$ 25,781	\$ 654
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 175,210	\$ 19,975	\$ 0				\$ 4,222,186	\$ 4,417,371	\$ 5,587,878
Civil							\$ 238,890	\$ 238,890	\$ 456,242
Criminal							\$ 3,483,467	\$ 3,483,467	\$ 3,923,805
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 28,582,958	\$ 28,582,958	\$ 32,243,229
Trust Interest Payable							\$ 3,806	\$ 3,806	\$ 10,263
Miscellaneous Trust									
Total Trust Deposits							\$ 32,309,121	\$ 32,309,121	\$ 36,633,539
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ 149							\$ 149	\$ 3,267
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 149	\$ 0	\$ 0					\$ 149	\$ 3,267
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 145,513	\$ 15,120					\$ 7,103	\$ 167,735	\$ 146,442
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 200	\$ 200	\$ 110
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 145,513	\$ 15,120	\$ 0				\$ 7,303	\$ 167,935	\$ 146,552
Total Liabilities	\$ 320,872	\$ 35,095	\$ 0				\$ 36,538,609	\$ 36,894,576	\$ 42,371,236
Total Fund Balance	\$ 30,902,262	\$ 20,579,967	\$ (918,442)					\$ 50,563,787	\$ 40,428,401
Total Liabilities and Fund Balance	\$ 31,223,134	\$ 20,615,062	\$ (918,442)				\$ 36,538,609	\$ 87,458,363	\$ 82,799,637

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 2022/23										2021/22	
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 145,197,708	\$ 795,583					\$ 145,993,292	\$ 189,021,314	\$ 126,762,863	\$ 160,253,362	
Improvement and Modernization Fund	\$ 193,370						\$ 193,370	\$ 873,194	\$ 240,547	\$ 1,378,194	
Judges' Compensation (0150019)	\$ 584,253						\$ 584,253	\$ 788,500	\$ 584,253	\$ 788,500	
Court Interpreter (0150037)	\$ 9,013,915						\$ 9,013,915	\$ 12,022,294	\$ 7,940,345	\$ 10,588,370	
Civil Coordination Reimbursement (0150091)	\$ 23,236						\$ 23,236	\$ 25,000	\$ 24,125	\$ 20,000	
MOU Reimbursements (0150010 and General)	\$ 9,891,421						\$ 9,891,421	\$ 12,277,170	\$ 11,327,905	\$ 13,516,355	
Other Miscellaneous	\$ 6,929,920	\$ 19,346,913					\$ 26,276,833	\$ 12,062,369	\$ 21,406,038	\$ 7,150,319	
	\$ 171,833,823	\$ 20,142,496					\$ 191,976,319	\$ 227,069,841	\$ 168,286,076	\$ 193,695,100	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,011,446				\$ 2,011,446	\$ 3,196,729	\$ 1,700,633	\$ 3,002,471	
Other Judicial Council Grants			\$ 37,195				\$ 37,195	\$ 317,350	\$ 84,584	\$ 132,366	
Non-Judicial Council Grants			\$ 554,228				\$ 554,228	\$ 1,054,960	\$ 181,803	\$ 1,429,380	
			\$ 2,602,869				\$ 2,602,869	\$ 4,569,039	\$ 1,967,020	\$ 4,564,217	
Other Financing Sources											
Interest Income	\$ 1,249,331	\$ 486,804					\$ 1,736,136	\$ 150,000	\$ 62,223	\$ 300,000	
Investment Income											
Donations											
Local Fees	\$ 2,163,120	\$ 402,355					\$ 2,565,475	\$ 3,709,700	\$ 2,923,888	\$ 4,491,000	
Non-Fee Revenues	\$ 239,360						\$ 239,360	\$ 450,000	\$ 274,649	\$ 496,500	
Enhanced Collections		\$ 3,028,212					\$ 3,028,212	\$ 5,614,078	\$ 3,176,085	\$ 5,333,092	
Escheatment									\$ 0	\$ 100,000	
Prior Year Revenue	\$ (19,631)	\$ 64					\$ (19,567)		\$ 24,153		
County Program - Restricted	\$ 259,887	\$ 4,556,198					\$ 4,816,086	\$ 8,640,159	\$ 4,653,503	\$ 8,692,519	
Reimbursement Other	\$ 935,812	\$ 1,836,366					\$ 2,772,178	\$ 4,221,641	\$ 3,204,344	\$ 3,896,071	
Sale of Fixed Assets											
Other Miscellaneous	\$ 40,352						\$ 40,352	\$ 70,100	\$ 26,256	\$ 70,100	
	\$ 4,868,232	\$ 10,310,000					\$ 15,178,231	\$ 22,855,678	\$ 14,345,101	\$ 23,379,282	
<b>Total Revenues</b>	\$ 176,702,054	\$ 30,452,496	\$ 2,602,869				\$ 209,757,419	\$ 254,494,558	\$ 184,598,197	\$ 221,638,599	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 80,381,309	\$ 3,912,024	\$ 1,210,477				\$ 85,503,810	\$ 119,876,691	\$ 77,486,291	\$ 113,653,587	
Temp Help	\$ 804,816	\$ 64,665	\$ 19,693				\$ 889,174	\$ 1,933,027	\$ 678,842	\$ 1,515,201	
Overtime	\$ 332,115	\$ 105,170					\$ 437,284	\$ 1,128,844	\$ 469,918	\$ 1,381,105	
Staff Benefits	\$ 48,742,711	\$ 2,355,687	\$ 702,222				\$ 51,800,620	\$ 73,135,189	\$ 45,908,278	\$ 69,120,209	
	\$ 130,260,951	\$ 6,437,545	\$ 1,932,393				\$ 138,630,889	\$ 196,073,751	\$ 124,543,330	\$ 185,670,102	
Operating Expenses and Equipment											
General Expense	\$ 3,866,583	\$ 426,085	\$ 63,226				\$ 4,355,894	\$ 8,972,790	\$ 2,260,802	\$ 5,565,540	
Printing	\$ 114,080	\$ 33,021					\$ 147,102	\$ 283,026	\$ 122,707	\$ 263,280	
Telecommunications	\$ 816,219	\$ 152,706					\$ 968,925	\$ 1,164,100	\$ 694,975	\$ 1,065,576	
Postage	\$ 313,014	\$ 99,222	\$ 0				\$ 412,235	\$ 872,400	\$ 437,961	\$ 785,400	
Insurance	\$ 196,880						\$ 196,880	\$ 198,750	\$ 91,683	\$ 89,750	
In-State Travel	\$ 72,861	\$ 6,142	\$ 3,904				\$ 82,907	\$ 135,436	\$ 39,867	\$ 74,700	
Out-of-State Travel	\$ 27,144	\$ 4,408	\$ 16,745				\$ 48,296	\$ 28,712	\$ 15,453	\$ 27,878	
Training	\$ 129,606	\$ 7,639	\$ 7,572				\$ 144,817	\$ 228,685	\$ 139,624	\$ 253,439	
Security Services	\$ 29,626	\$ 3,632					\$ 33,258	\$ 80,105	\$ 5,579	\$ 60,055	
Facility Operations	\$ 1,352,457	\$ 1,105,961	\$ 4,868				\$ 2,463,287	\$ 3,727,402	\$ 2,663,953	\$ 2,994,752	
Utilities											
Contracted Services	\$ 7,003,055	\$ 3,953,950	\$ 70,922				\$ 11,027,927	\$ 22,704,469	\$ 9,650,047	\$ 18,419,564	
Consulting and Professional Services	\$ 1,759,444						\$ 1,759,444	\$ 1,161,635	\$ 1,148,211	\$ 1,151,675	
Information Technology	\$ 5,182,271	\$ 347,161	\$ 365				\$ 5,529,797	\$ 10,919,772	\$ 4,708,419	\$ 6,522,428	
Major Equipment	\$ 87,398	\$ 221,897	\$ 1,088,812				\$ 1,398,107	\$ 4,362,716	\$ 997,701	\$ 3,297,294	
Other Items of Expense	\$ 10,863	\$ 1,038					\$ 11,901	\$ 20,303	\$ 6,874	\$ 13,750	
	\$ 20,961,501	\$ 6,362,862	\$ 1,256,415				\$ 28,580,779	\$ 54,860,301	\$ 22,983,856	\$ 40,585,081	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 536,555						\$ 536,555	\$ 711,000	\$ 416,497	\$ 891,000	
Judgements, Settlements and Claims	\$ 1,394						\$ 1,394		\$ 287		
Debt Service											
Other	\$ 3,221						\$ 3,221				
Capital Costs											
Internal Cost Recovery	\$ (332,681)		\$ 332,681				\$ 0	\$ 129,545	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ (2,263)	\$ (1,880)					\$ (4,143)		\$ 63,118		
	\$ 206,226	\$ (1,880)	\$ 332,681				\$ 537,027	\$ 840,545	\$ 479,901	\$ 891,000	
<b>Total Expenditures</b>	\$ 151,428,677	\$ 12,798,528	\$ 3,521,489				\$ 167,748,694	\$ 251,774,597	\$ 148,007,087	\$ 227,146,183	
Excess (Deficit) of Revenues Over Expenditures	\$ 25,273,377	\$ 17,653,968	\$ (918,620)				\$ 42,008,725	\$ 2,719,961	\$ 36,591,110	\$ (5,507,584)	
Operating Transfers In (Out)	\$ (178)		\$ 178				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 5,629,063	\$ 2,925,998	\$ 0				\$ 8,555,062	\$ 8,555,062	\$ 3,837,291	\$ 3,837,291	
Ending Balance (Deficit)	\$ 30,902,262	\$ 20,579,967	\$ (918,442)				\$ 50,563,787	\$ 11,275,023	\$ 40,428,401	\$ (1,670,293)	

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

For the month ended March										
Fiscal Year 2022/23									2021/22	
	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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 54,551,669	\$ 1,416,537			\$ 240,142	\$ (107)	\$ 56,208,240	\$ 81,578,354	\$ 50,629,721	\$ 77,634,455
Traffic & Other Infractions	\$ 3,152,424	\$ 233,710					\$ 3,386,135	\$ 9,404,400	\$ 3,192,381	\$ 7,389,667
Other Criminal Cases	\$ 8,075,020	\$ 3,508,462				\$ (5,225)	\$ 11,578,257	\$ 16,631,744	\$ 9,094,820	\$ 15,061,339
Civil	\$ 5,011,776	\$ 649,063				\$ (8,080)	\$ 5,652,759	\$ 8,440,785	\$ 5,122,181	\$ 8,258,228
Family & Children Services	\$ 7,046,464	\$ 315,735			\$ 92,539	\$ 20,279	\$ 7,475,018	\$ 10,839,647	\$ 7,007,793	\$ 10,352,569
Probate, Guardianship & Mental Health Services	\$ 3,464,748	\$ 60,540					\$ 3,525,288	\$ 5,830,386	\$ 3,157,645	\$ 4,848,883
Juvenile Dependency Services	\$ 1,611,663	\$ 5,648,175					\$ 7,259,838	\$ 10,930,193	\$ 6,182,328	\$ 9,744,776
Juvenile Delinquency Services	\$ 1,001,843	\$ 313,412				\$ (7,221)	\$ 1,308,034	\$ 2,602,806	\$ 1,163,202	\$ 2,706,651
Other Court Operations	\$ 18,323,951	\$ 1,029,769					\$ 19,353,719	\$ 28,086,201	\$ 16,828,034	\$ 26,363,434
Court Interpreters	\$ 6,534,848	\$ 756,599	\$ 75				\$ 7,291,523	\$ 13,366,703	\$ 6,913,550	\$ 11,506,421
Jury Services	\$ 1,325,157	\$ 79,376	\$ 536,555				\$ 1,941,087	\$ 3,109,090	\$ 1,834,697	\$ 3,203,163
Security	\$ 1,547,659	\$ 61,054					\$ 1,608,713	\$ 2,525,474	\$ 1,394,794	\$ 2,228,548
Trial Court Operations Program	\$ 111,647,220	\$ 14,072,433	\$ 536,630		\$ 332,681	\$ (354)	\$ 126,588,610	\$ 193,345,783	\$ 112,521,145	\$ 179,298,134
Enhanced Collections	\$ 2,812,232	\$ 290,967					\$ 3,103,199	\$ 5,614,078	\$ 3,042,499	\$ 5,333,092
Other Non-Court Operations	\$ 1,784,601	\$ 32,971				\$ (1,284)	\$ 1,816,288	\$ 2,573,464	\$ 1,620,844	\$ 2,521,419
Non-Court Operations Program	\$ 4,596,833	\$ 323,937				\$ (1,284)	\$ 4,919,486	\$ 8,187,542	\$ 4,663,343	\$ 7,854,511
Executive Office	\$ 441,982	\$ 12,300					\$ 454,282	\$ 593,957	\$ 387,643	\$ 525,974
Fiscal Services	\$ 5,052,981	\$ 1,003,989	\$ 1,540		\$ (332,681)		\$ 5,725,829	\$ 3,632,703	\$ 5,354,205	\$ (789,494)
Human Resources	\$ 5,599,856	\$ 433,305				\$ 76	\$ 6,033,237	\$ 9,507,883	\$ 5,449,152	\$ 9,306,938
Business & Facilities Services	\$ 5,703,289	\$ 5,865,561	\$ 3,000			\$ (2,581)	\$ 11,569,269	\$ 15,984,311	\$ 9,775,113	\$ 15,183,256
Information Technology	\$ 5,588,729	\$ 6,869,253					\$ 12,457,982	\$ 20,522,418	\$ 9,856,486	\$ 15,766,864
Court Administration Program	\$ 22,386,836	\$ 14,184,408	\$ 4,540		\$ (332,681)	\$ (2,505)	\$ 36,240,598	\$ 50,241,272	\$ 30,822,599	\$ 39,993,538
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 138,630,889	\$ 28,580,779	\$ 541,170		\$ 0	\$ (4,143)	\$ 167,748,694	\$ 251,774,597	\$ 148,007,087	\$ 227,146,183