

**QUARTERLY FINANCIAL STATEMENT CERTIFICATION**

In accordance with the requirements of the Trial Court 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.

*Chyler W. Flulo*

\_\_\_\_\_  
Signature of Presiding Judge or Court Executive

*Accounting and Fiscal Services Director*

10/24/2022

\_\_\_\_\_  
Date

Orange

\_\_\_\_\_  
Court

2022-23, Quarter 1

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Fiscal Year and Ending Quarter

## QUARTERLY FINANCIAL STATEMENT FOOTNOTES

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Court

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Fiscal Year and Ending Quarter

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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

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Court

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Fiscal Year and Ending Quarter

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

<sup>1</sup> The 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 2022/23

2021/22

	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						
<b>ASSETS</b>									
Operations	\$ (18,010,746)	\$ 20,439,122	\$ (1,512,197)			\$ 0	\$ 305,357	\$ 1,221,536	\$ 51,416
Payroll									
Jury Revolving	\$ 5,000							\$ 5,000	\$ 5,000
Other Distribution			\$ 0				\$ 90,735	\$ 90,735	\$ 258,257
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card							\$ (2,697)	\$ (2,697)	\$ (5,045)
Cash on Hand	\$ 25,300							\$ 25,300	\$ 26,250
Cash with County	\$ 382,960	\$ 0	\$ 0				\$ 28,399,258	\$ 28,782,218	\$ 38,122,651
Cash Outside of the JCC									
Cash Equivalents	\$ 71,641,553						\$ 7,947,732	\$ 79,589,285	\$ 36,881,710
<b>Total Cash and Cash Equivalents</b>	<b>\$ 54,044,067</b>	<b>\$ 20,439,122</b>	<b>\$ (1,512,197)</b>			<b>\$ 0</b>	<b>\$ 36,740,385</b>	<b>\$ 109,711,377</b>	<b>\$ 75,340,239</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 3,164		\$ 391					\$ 3,555	\$ 3,242
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 143,529	\$ 28,755	\$ 0				\$ 58,549	\$ 230,833	\$ 731,325
Due From Other Courts	\$ 0							\$ 0	\$ 264
Due From State	\$ 229,900	\$ 120,010	\$ 1,159,162					\$ 1,509,073	\$ 1,136,986
Trust Due To/From							\$ 6,875	\$ 6,875	\$ 27,837
Distribution Due To/From							\$ 180	\$ 180	\$ 691
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
<b>Total Receivables</b>	<b>\$ 376,593</b>	<b>\$ 148,765</b>	<b>\$ 1,159,554</b>				<b>\$ 65,604</b>	<b>\$ 1,750,516</b>	<b>\$ 1,900,344</b>
Prepaid Expenses - General	\$ 615,452	\$ 0	\$ 0					\$ 615,452	\$ 317,093
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 615,452</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ 615,452</b>	<b>\$ 317,093</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 55,036,112</b>	<b>\$ 20,587,887</b>	<b>\$ (352,643)</b>			<b>\$ 0</b>	<b>\$ 36,805,990</b>	<b>\$ 112,077,345</b>	<b>\$ 77,557,676</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 0	\$ 0	\$ 0				\$ 106,958	\$ 106,958	\$ 63,743
Accounts Payable - General	\$ 1,311,249	\$ 80,173	\$ 1,539				\$ 0	\$ 1,392,961	\$ 472,971
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 7,055	\$ 7,055	\$ 28,527
Due to Other Courts									
Due to State	\$ 3,997,990		\$ 0				\$ 363,729	\$ 4,361,718	\$ 954,787
TC145 Liability							\$ 3,858,707	\$ 3,858,707	\$ 4,360,511
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ (9,113)
AB145 Due to Other Government Agency							\$ 658,207	\$ 658,207	\$ 705,149
Due to Other Public Agencies									
Sales and Use Tax	\$ 78	\$ 0						\$ 78	\$ 3,284
Interest							\$ 12,395	\$ 12,395	\$ 32
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 5,309,316</b>	<b>\$ 80,173</b>	<b>\$ 1,539</b>				<b>\$ 5,007,050</b>	<b>\$ 10,398,078</b>	<b>\$ 6,579,891</b>
Civil							\$ 230,353	\$ 230,353	\$ 450,706
Criminal							\$ 3,208,531	\$ 3,208,531	\$ 3,626,613
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 28,350,850	\$ 28,350,850	\$ 31,217,442
Trust Interest Payable							\$ 1,408	\$ 1,408	\$ 10,219
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 31,791,142</b>	<b>\$ 31,791,142</b>	<b>\$ 35,304,980</b>
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (281)							\$ (281)	\$ (215)
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ (281)</b>	<b>\$ 0</b>	<b>\$ 0</b>					<b>\$ (281)</b>	<b>\$ (215)</b>
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 132,602	\$ 15,120					\$ 6,893	\$ 154,614	\$ 134,320
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment							\$ 905	\$ 905	\$ 50
Uncleared Collections							\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 132,602</b>	<b>\$ 15,120</b>	<b>\$ 0</b>				<b>\$ 7,798</b>	<b>\$ 155,519</b>	<b>\$ 134,370</b>
<b>Total Liabilities</b>	<b>\$ 5,441,637</b>	<b>\$ 95,292</b>	<b>\$ 1,539</b>				<b>\$ 36,805,990</b>	<b>\$ 42,344,458</b>	<b>\$ 42,019,027</b>
<b>Total Fund Balance</b>	<b>\$ 49,594,474</b>	<b>\$ 20,492,594</b>	<b>\$ (354,182)</b>					<b>\$ 69,732,887</b>	<b>\$ 35,538,649</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 55,036,112</b>	<b>\$ 20,587,887</b>	<b>\$ (352,643)</b>				<b>\$ 36,805,990</b>	<b>\$ 112,077,345</b>	<b>\$ 77,557,676</b>

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 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	\$ 82,864,285	\$ 112,194					\$ 82,976,479	\$ 189,021,314	\$ 67,001,683	\$ 160,253,362	
Improvement and Modernization Fund	\$ 3,196						\$ 3,196	\$ 873,194	\$ (320,722)	\$ 1,378,194	
Judges' Compensation (0150019)	\$ 194,751						\$ 194,751	\$ 788,500	\$ 194,751	\$ 788,500	
Court Interpreter (0150037)	\$ 3,070,157						\$ 3,070,157	\$ 12,022,294	\$ 2,730,807	\$ 10,588,370	
Civil Coordination Reimbursement (0150091)								\$ 25,000		\$ 20,000	
MOU Reimbursements (0150010 and General)	\$ 3,866,016						\$ 3,866,016	\$ 12,277,170	\$ 610,954	\$ 13,516,355	
Other Miscellaneous	\$ 0	\$ 19,346,913					\$ 19,346,913	\$ 12,062,369		\$ 7,150,319	
	\$ 89,998,405	\$ 19,459,107					\$ 109,457,512	\$ 227,069,841	\$ 70,217,473	\$ 193,695,100	
Grants											
AB 1058 Commissioner/Facilitator			\$ 384,402				\$ 384,402	\$ 3,196,729	\$ 310,854	\$ 3,002,471	
Other Judicial Council Grants			\$ (10,648)				\$ (10,648)	\$ 317,350	\$ 28,565	\$ 132,366	
Non-Judicial Council Grants			\$ (24,028)				\$ (24,028)	\$ 1,054,960	\$ 9,472	\$ 1,429,380	
			\$ 349,726				\$ 349,726	\$ 4,569,039	\$ 348,892	\$ 4,564,217	
Other Financing Sources											
Interest Income	\$ 177,357	\$ 58,850					\$ 236,206	\$ 150,000	\$ 5,333	\$ 300,000	
Investment Income											
Donations											
Local Fees	\$ 693,796	\$ 107,941					\$ 801,737	\$ 3,709,700	\$ 958,981	\$ 4,491,000	
Non-Fee Revenues	\$ 64,951						\$ 64,951	\$ 450,000	\$ 72,083	\$ 496,500	
Enhanced Collections		\$ 524,193					\$ 524,193	\$ 5,614,078	\$ 616,944	\$ 5,333,092	
Escheatment									\$ 0	\$ 100,000	
Prior Year Revenue	\$ (71)	\$ (47)					\$ (119)		\$ 42,888		
County Program - Restricted	\$ 57,066	\$ 717,740					\$ 774,805	\$ 8,640,159	\$ 727,968	\$ 8,692,519	
Reimbursement Other	\$ 95,130	\$ 0					\$ 95,130	\$ 4,221,641	\$ 144,265	\$ 3,896,071	
Sale of Fixed Assets											
Other Miscellaneous	\$ 5,964						\$ 5,964	\$ 70,100	\$ 6,574	\$ 70,100	
	\$ 1,094,192	\$ 1,408,675					\$ 2,502,867	\$ 22,855,678	\$ 2,575,036	\$ 23,379,282	
Total Revenues	\$ 91,092,597	\$ 20,867,783	\$ 349,726				\$ 112,310,105	\$ 254,494,558	\$ 73,141,400	\$ 221,638,599	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 24,495,860	\$ 1,158,765	\$ 344,657				\$ 25,999,282	\$ 118,044,851	\$ 21,452,465	\$ 113,653,587	
Temp Help	\$ 242,656	\$ 13,845	\$ 8,525				\$ 265,026	\$ 1,736,222	\$ 153,941	\$ 1,515,201	
Overtime	\$ 77,613	\$ 33,076					\$ 110,689	\$ 879,171	\$ 112,386	\$ 1,381,105	
Staff Benefits	\$ 15,611,739	\$ 686,538	\$ 196,989				\$ 16,495,265	\$ 73,135,189	\$ 13,696,471	\$ 69,120,209	
	\$ 40,427,868	\$ 1,892,224	\$ 550,170				\$ 42,870,262	\$ 193,795,433	\$ 35,415,264	\$ 185,670,102	
Operating Expenses and Equipment											
General Expense	\$ 1,606,481	\$ 166,780	\$ 13,780				\$ 1,787,041	\$ 7,954,878	\$ 700,313	\$ 5,565,540	
Printing	\$ 21,848	\$ 6,009					\$ 27,857	\$ 283,026	\$ 35,850	\$ 263,280	
Telecommunications	\$ 289,322	\$ 49,140					\$ 338,461	\$ 1,081,100	\$ 249,907	\$ 1,065,576	
Postage	\$ 152,913	\$ 25,040	\$ 32				\$ 177,986	\$ 872,400	\$ 94,525	\$ 785,400	
Insurance	\$ 96,226						\$ 96,226	\$ 198,750	\$ 1,167	\$ 89,750	
In-State Travel	\$ 6,903	\$ 117	\$ 0				\$ 7,020	\$ 135,436	\$ 9,697	\$ 74,700	
Out-of-State Travel	\$ 15,401	\$ 747	\$ 15,876				\$ 32,024	\$ 28,712	\$ 6,670	\$ 27,878	
Training	\$ 37,669	\$ 4,239	\$ 1,830				\$ 43,738	\$ 228,685	\$ 20,987	\$ 253,439	
Security Services		\$ 1,790					\$ 1,790	\$ 80,105		\$ 60,055	
Facility Operations	\$ 370,204	\$ 263,004	\$ 0				\$ 633,208	\$ 3,727,402	\$ 704,650	\$ 2,994,752	
Utilities											
Contracted Services	\$ 1,627,235	\$ 788,202	\$ 25,169				\$ 2,440,605	\$ 22,664,469	\$ 2,287,167	\$ 18,419,564	
Consulting and Professional Services	\$ 911,348						\$ 911,348	\$ 1,161,635	\$ 295,843	\$ 1,151,675	
Information Technology	\$ 1,512,621	\$ 104,735					\$ 1,617,356	\$ 10,295,881	\$ 1,378,822	\$ 6,522,428	
Major Equipment	\$ 0	\$ 1,150	\$ 3,449				\$ 4,599	\$ 2,014,843	\$ 96,753	\$ 3,297,294	
Other Items of Expense	\$ 1,778						\$ 1,778	\$ 20,303	\$ 1,067	\$ 13,750	
	\$ 6,649,949	\$ 1,410,953	\$ 60,136				\$ 8,121,038	\$ 50,747,625	\$ 5,883,416	\$ 40,585,081	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 135,327						\$ 135,327	\$ 711,000	\$ 143,115	\$ 891,000	
Judgements, Settlements and Claims	\$ 1,319						\$ 1,319				
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (93,602)		\$ 93,602				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 6,326	\$ (1,991)					\$ 4,335		\$ (1,753)		
	\$ 49,369	\$ (1,991)	\$ 93,602				\$ 140,980	\$ 711,000	\$ 141,362	\$ 891,000	
Total Expenditures	\$ 47,127,186	\$ 3,301,187	\$ 703,908				\$ 51,132,280	\$ 245,254,058	\$ 41,440,042	\$ 227,146,183	
Excess (Deficit) of Revenues Over Expenditures	\$ 43,965,411	\$ 17,566,596	\$ (354,182)				\$ 61,177,825	\$ 9,240,500	\$ 31,701,358	\$ (5,507,584)	
Operating Transfers In (Out)	\$ 0		\$ 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)	\$ 49,594,474	\$ 20,492,594	\$ (354,182)				\$ 69,732,887	\$ 17,795,562	\$ 35,538,649	\$ (1,670,293)	

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

For the month ended September										
Fiscal Year 2022/23									2021/22	
	Personal 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	\$ 16,342,636	\$ 437,962			\$ 67,553	\$ (107)	\$ 16,848,043	\$ 78,185,825	\$ 14,038,609	\$ 77,634,455
Traffic & Other Infractions	\$ 941,399	\$ 65,972					\$ 1,007,371	\$ 9,354,348	\$ 922,668	\$ 7,389,667
Other Criminal Cases	\$ 2,425,268	\$ 749,504					\$ 3,174,772	\$ 16,543,736	\$ 2,462,601	\$ 15,061,339
Civil	\$ 1,505,953	\$ 193,518					\$ 1,699,471	\$ 8,349,059	\$ 1,424,853	\$ 8,258,228
Family & Children Services	\$ 2,162,064	\$ 27,289			\$ 26,049	\$ 7,071	\$ 2,222,473	\$ 10,787,734	\$ 1,891,318	\$ 10,352,569
Probate, Guardianship & Mental Health Services	\$ 1,111,954	\$ 6,595					\$ 1,118,548	\$ 5,697,861	\$ 838,111	\$ 4,848,883
Juvenile Dependency Services	\$ 486,880	\$ 1,952,979					\$ 2,439,859	\$ 10,930,193	\$ 1,413,670	\$ 9,744,776
Juvenile Delinquency Services	\$ 305,162	\$ 55,039					\$ 360,201	\$ 2,602,420	\$ 268,963	\$ 2,706,651
Other Court Operations	\$ 5,392,811	\$ 429,498					\$ 5,822,309	\$ 27,377,116	\$ 4,631,545	\$ 26,363,434
Court Interpreters	\$ 2,091,152	\$ 198,551					\$ 2,289,703	\$ 13,366,703	\$ 1,867,743	\$ 11,506,421
Jury Services	\$ 411,949	\$ 37,602	\$ 135,327				\$ 584,878	\$ 3,109,090	\$ 478,720	\$ 3,203,163
Security	\$ 469,930	\$ 13,575					\$ 483,504	\$ 2,525,474	\$ 446,824	\$ 2,228,548
Trial Court Operations Program	\$ 33,647,157	\$ 4,168,084	\$ 135,327		\$ 93,602	\$ 6,963	\$ 38,051,134	\$ 188,829,559	\$ 30,685,626	\$ 179,298,134
Enhanced Collections	\$ 857,466	\$ 66,198					\$ 923,663	\$ 5,614,078	\$ 876,931	\$ 5,333,092
Other Non-Court Operations	\$ 488,148	\$ 10,160				\$ (47)	\$ 498,261	\$ 2,534,768	\$ 457,470	\$ 2,521,419
Non-Court Operations Program	\$ 1,345,614	\$ 76,358				\$ (47)	\$ 1,421,924	\$ 8,148,846	\$ 1,334,401	\$ 7,854,511
Executive Office	\$ 133,803	\$ 3,274					\$ 137,078	\$ 593,957	\$ 105,620	\$ 525,974
Fiscal Services	\$ 1,563,907	\$ 226,303	\$ 1,319		\$ (93,602)		\$ 1,697,926	\$ 3,606,759	\$ 1,419,059	\$ (789,494)
Human Resources	\$ 2,732,967	\$ 40,362					\$ 2,773,329	\$ 9,511,784	\$ 2,664,031	\$ 9,306,938
Business & Facilities Services	\$ 1,763,296	\$ 1,273,861				\$ (2,581)	\$ 3,034,576	\$ 15,703,937	\$ 2,660,344	\$ 15,183,256
Information Technology	\$ 1,683,519	\$ 2,332,796					\$ 4,016,314	\$ 18,859,216	\$ 2,570,961	\$ 15,766,864
Court Administration Program	\$ 7,877,491	\$ 3,876,596	\$ 1,319		\$ (93,602)	\$ (2,581)	\$ 11,659,222	\$ 48,275,653	\$ 9,420,015	\$ 39,993,538
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 42,870,262	\$ 8,121,038	\$ 136,646		\$ 0	\$ 4,335	\$ 51,132,280	\$ 245,254,058	\$ 41,440,042	\$ 227,146,183