

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

Court

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 Los Angeles
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended March											
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	\$ 578,106,029	\$ 2,848,455					\$ 580,954,484	\$ 755,032,000	\$ 571,208,175	\$ 720,942,000	
Improvement and Modernization Fund	\$ 52,989						\$ 52,989	\$ 1,285,000	\$ (373,307)	\$ 1,285,000	
Judges' Compensation (0150019)	\$ 87,206,983						\$ 87,206,983	\$ 130,691,000	\$ 86,437,753	\$ 126,010,000	
Court Interpreter (0150037)	\$ 32,077,643						\$ 32,077,643	\$ 42,532,000	\$ 32,286,770	\$ 43,035,000	
Civil Coordination Reimbursement (0150091)	\$ 269,909						\$ 269,909	\$ 600,000	\$ (17,332)	\$ 600,000	
MOU Reimbursements (0150010 and General)	\$ 27,079,738						\$ 27,079,738	\$ 11,698,000	\$ 17,336,893	\$ 17,422,000	
Other Miscellaneous	\$ 18,887,968	\$ 46,775,198					\$ 65,663,166	\$ 35,501,000	\$ 52,627,593	\$ 35,668,000	
	\$ 743,681,260	\$ 49,623,653					\$ 793,304,913	\$ 977,339,000	\$ 759,506,545	\$ 944,962,000	
Grants											
AB 1058 Commissioner/Facilitator			\$ 5,001,272				\$ 5,001,272	\$ 11,919,000	\$ 6,480,460	\$ 11,722,000	
Other Judicial Council Grants			\$ 602,832				\$ 602,832	\$ 3,621,000	\$ 737,748	\$ 1,887,000	
Non-Judicial Council Grants									\$ 0	\$ 1,603,000	
			\$ 5,604,104				\$ 5,604,104	\$ 15,540,000	\$ 7,218,208	\$ 15,212,000	
Other Financing Sources											
Interest Income	\$ 10,653,789	\$ 3,536,827					\$ 14,190,616	\$ 1,286,000	\$ 5,405,641	\$ 430,000	
Investment Income											
Donations		\$ 1,125					\$ 1,125	\$ 12,000	\$ 270	\$ 12,000	
Local Fees	\$ 3,228,308	\$ 23,702,418					\$ 26,930,726	\$ 31,530,000	\$ 27,049,336	\$ 30,539,000	
Non-Fee Revenues	\$ 1,012,288						\$ 1,012,288	\$ 4,525,000	\$ 7,594	\$ 4,525,000	
Enhanced Collections											
Escheatment	\$ 93,049						\$ 93,049	\$ 200,000	\$ 207,923	\$ 200,000	
Prior Year Revenue	\$ 1,274,056		\$ (7)	\$ 0			\$ 1,274,049		\$ 3,478,130		
County Program - Restricted		\$ 663,030					\$ 663,030	\$ 2,432,000	\$ 935,677		
Reimbursement Other	\$ 5,644,740	\$ 58,287					\$ 5,703,027	\$ 4,951,000	\$ 3,063,920	\$ 6,263,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 69,844						\$ 69,844		\$ 44,055		
	\$ 21,976,073	\$ 27,961,681	\$ 0				\$ 49,937,754	\$ 44,936,000	\$ 40,192,546	\$ 41,969,000	
Total Revenues	\$ 765,657,333	\$ 77,585,334	\$ 5,604,104				\$ 848,846,771	\$ 1,037,815,000	\$ 806,917,299	\$ 1,002,143,000	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 337,659,185	\$ 6,828,532	\$ 3,780,951				\$ 348,268,668	\$ 557,076,000	\$ 328,349,378	\$ 535,111,000	
Temp Help	\$ 6,260,734		\$ 10,220				\$ 6,270,953	\$ 10,805,000	\$ 6,162,153	\$ 9,191,000	
Overtime	\$ 1,686,934	\$ 1,594	\$ 5,648				\$ 1,694,176	\$ 1,974,000	\$ 799,774	\$ 1,974,000	
Staff Benefits	\$ 188,889,382	\$ 3,486,507	\$ 2,381,644				\$ 194,757,533	\$ 313,234,000	\$ 176,786,890	\$ 291,791,000	
	\$ 534,496,235	\$ 10,316,633	\$ 6,178,463				\$ 550,991,331	\$ 883,089,000	\$ 512,098,196	\$ 838,067,000	
Operating Expenses and Equipment											
General Expense	\$ 17,522,528	\$ 39,028	\$ 45,686				\$ 17,607,241	\$ 38,983,813	\$ 20,223,680	\$ 42,261,274	
Printing	\$ 963,400	\$ 7,595					\$ 970,995	\$ 1,333,208	\$ 1,493,163	\$ 1,340,000	
Telecommunications	\$ 2,533,356	\$ 504					\$ 2,533,860	\$ 4,799,416	\$ 2,740,557	\$ 4,158,436	
Postage	\$ 786,453	\$ 34,225					\$ 820,679	\$ 3,153,000	\$ 1,025,893	\$ 3,858,000	
Insurance	\$ 503,954		\$ 34,549				\$ 538,503	\$ 1,609,000	\$ 616,550	\$ 1,625,950	
In-State Travel	\$ 543,248	\$ 498	\$ 1,661				\$ 545,407	\$ 1,566,000	\$ 428,528	\$ 1,585,000	
Out-of-State Travel	\$ 44,915	\$ 1,212					\$ 46,127		\$ 78,033		
Training	\$ 1,387,826		\$ 17,265				\$ 1,405,090	\$ 584,440	\$ 500,486	\$ 596,410	
Security Services	\$ 1,131,347	\$ 59,738	\$ 790,806				\$ 1,981,891	\$ 3,713,000	\$ 3,216,048	\$ 5,989,000	
Facility Operations	\$ 21,336,192		\$ 0				\$ 21,336,192	\$ 19,565,988	\$ 15,664,123	\$ 65,614,556	
Utilities	\$ 1,760						\$ 1,760	\$ 2,000	\$ 1,760		
Contracted Services	\$ 33,711,896	\$ 1,400,942	\$ 615,082				\$ 35,727,920	\$ 75,548,591	\$ 16,272,745	\$ 42,962,548	
Consulting and Professional Services	\$ 13,298,989	\$ 2,353,521					\$ 15,652,511	\$ 38,967,000	\$ 15,192,257	\$ 37,148,980	
Information Technology	\$ 11,677,373	\$ 784,711					\$ 12,462,084	\$ 35,644,411	\$ 8,981,101	\$ 32,817,993	
Major Equipment	\$ 12,549,782		\$ 0				\$ 12,549,782	\$ 10,915,897	\$ 790,193	\$ 648,126	
Other Items of Expense	\$ 249,770						\$ 249,770	\$ 1,658,780	\$ 321,349	\$ 5,505,946	
	\$ 118,242,788	\$ 4,681,975	\$ 1,505,048				\$ 124,429,811	\$ 238,044,544	\$ 87,546,465	\$ 246,112,217	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,808,902						\$ 2,808,902	\$ 6,300,000	\$ 2,643,279	\$ 6,300,000	
Judgements, Settlements and Claims	\$ 32,415						\$ 32,415	\$ 148,000		\$ 148,000	
Debt Service											
Other	\$ 0						\$ 0		\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (36,404)	\$ 16,550	\$ 19,853				\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 42,798	\$ (7)	\$ (10)				\$ 42,781		\$ (84,390)		
	\$ 2,847,711	\$ 16,544	\$ 19,843				\$ 2,884,098	\$ 6,448,000	\$ 2,558,889	\$ 6,448,000	
Total Expenditures	\$ 655,586,733	\$ 15,015,152	\$ 7,703,354				\$ 678,305,239	\$ 1,127,581,544	\$ 602,203,549	\$ 1,090,627,217	
Excess (Deficit) of Revenues Over Expenditures	\$ 110,070,600	\$ 62,570,182	\$ (2,099,250)				\$ 170,541,532	\$ (89,766,544)	\$ 204,713,750	\$ (88,484,217)	
Operating Transfers In (Out)	\$ (19,416)		\$ 19,416				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 184,093,732	\$ 38,478,869	\$ 0				\$ 222,572,601	\$ 222,572,601	\$ 143,797,739	\$ 143,797,739	
Ending Balance (Deficit)	\$ 294,144,915	\$ 101,049,051	\$ (2,079,833)				\$ 393,114,133	\$ 132,806,057	\$ 348,511,489	\$ 55,313,522	

Superior Court of California, County of Los Angeles
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended March
 Fiscal Year 2023/24

2022/23

	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	\$ (122,887,314)	\$ 98,228,523	\$ 20,991,203				\$ 205,326	\$ (3,462,262)	\$ (3,258,487)
Payroll	\$ 4,299,956							\$ 4,299,956	\$ 4,299,956
Jury Revolving									
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 90,000							\$ 90,000	\$ 90,000
Cash with County	\$ 105,224,274	\$ 7,340,020	\$ (26,418,237)				\$ 138,565,333	\$ 224,711,390	\$ 361,686,981
Cash Outside of the JCC							\$ 508	\$ 508	\$ 10,083
Cash Equivalents	\$ 250,396,682						\$ 15,776,503	\$ 266,173,185	\$ 158,219,121
Total Cash and Cash Equivalents	\$ 237,123,598	\$ 105,568,543	\$ (5,427,034)				\$ 154,547,670	\$ 491,812,776	\$ 521,047,652
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 184,754							\$ 184,754	\$ 126,995
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust	\$ 0							\$ 0	\$ 0
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 117,367	\$ 0					\$ 456,070	\$ 573,437	\$ 490,638
Due From Other Courts	\$ 2,126							\$ 2,126	\$ 4,634
Due From State	\$ 1,164,887	\$ 0	\$ 4,052,444					\$ 5,217,331	\$ 5,635,599
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 1,469,133	\$ 0	\$ 4,052,444				\$ 456,070	\$ 5,977,647	\$ 6,257,866
Prepaid Expenses - General	\$ 59,282,084							\$ 59,282,084	\$ 20,804,085
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 59,282,084							\$ 59,282,084	\$ 20,804,085
Other Assets									
Total Other Assets									
Total Assets	\$ 297,874,814	\$ 105,568,543	\$ (1,374,590)				\$ 155,003,740	\$ 557,072,507	\$ 548,109,603
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ (851,993)	\$ 148,988	\$ 703,005					\$ 0	\$ 0
Accounts Payable - General	\$ 2,943,621	\$ 104,512	\$ 5,635				\$ 0	\$ 3,053,768	\$ 2,096,450
Due to Other Funds	\$ 4,091	\$ (1,377)	\$ (2,714)				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 206,769							\$ 206,769	\$ 206,769
Due to State	\$ 161,236	\$ 3,517,064	\$ 857				\$ 0	\$ 3,679,158	\$ 75,423
TC145 Liability							\$ 16,369,110	\$ 16,369,110	\$ 15,304,982
Due to Other Governments	\$ 0	\$ 750,000	\$ 0				\$ 0	\$ 750,000	\$ 750,000
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,065							\$ 2,065	\$ 825
Interest							\$ 68,790	\$ 68,790	\$ 45,497
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 2,465,790	\$ 4,519,187	\$ 706,783				\$ 16,437,899	\$ 24,129,659	\$ 18,479,946
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 138,565,841	\$ 138,565,841	\$ 166,751,899
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 138,565,841	\$ 138,565,841	\$ 166,751,899
Accrued Payroll	\$ 1,610	\$ (70)	\$ (1,540)					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 1,610	\$ (70)	\$ (1,540)					\$ 0	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 14,197,204
Liabilities For Deposits	\$ 1,262,499	\$ 375						\$ 1,262,874	\$ 169,065
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,262,499	\$ 375	\$ 0					\$ 1,262,874	\$ 14,366,269
Total Liabilities	\$ 3,729,899	\$ 4,519,492	\$ 705,243				\$ 155,003,740	\$ 163,958,374	\$ 199,598,114
Total Fund Balance	\$ 294,144,915	\$ 101,049,051	\$ (2,079,833)					\$ 393,114,133	\$ 348,511,489
Total Liabilities and Fund Balance	\$ 297,874,814	\$ 105,568,543	\$ (1,374,590)				\$ 155,003,740	\$ 557,072,507	\$ 548,109,603

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

For the month ended March

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	\$ 238,814,517	\$ 1,260,877	\$ (9,740)			\$ (3,448)	\$ 240,062,207	\$ 391,181,479	\$ 241,006,332	\$ 383,541,333
Traffic & Other Infractions	\$ 16,320,877	\$ 686,368					\$ 17,007,246	\$ 25,855,000	\$ 17,538,035	\$ 26,178,000
Other Criminal Cases	\$ 34,379,883	\$ 5,362,174	\$ 281				\$ 39,742,338	\$ 70,357,875	\$ 37,989,140	\$ 72,607,184
Civil	\$ 28,525,413	\$ 639,405	\$ 711			\$ 170	\$ 29,165,699	\$ 42,469,000	\$ 29,006,449	\$ 42,947,120
Family & Children Services	\$ 30,913,005	\$ 2,502,887	\$ 870		\$ 19,853	\$ (697)	\$ 33,435,919	\$ 67,324,000	\$ 29,243,076	\$ 52,005,100
Probate, Guardianship & Mental Health Services	\$ 16,932,520	\$ 205,029				\$ (85)	\$ 17,137,464	\$ 25,148,000	\$ 15,583,047	\$ 25,524,000
Juvenile Dependency Services	\$ 5,489,441	\$ 948,479	\$ 70		\$ 16,550	\$ (7)	\$ 6,454,534	\$ 8,087,000	\$ 6,278,462	\$ 9,487,000
Juvenile Delinquency Services	\$ 2,537,773	\$ 799,232					\$ 3,337,006	\$ 5,165,000	\$ 2,851,288	\$ 4,356,000
Other Court Operations	\$ 19,594,154	\$ 7,749,222	\$ 978			\$ 0	\$ 27,344,355	\$ 61,453,004	\$ 21,746,245	\$ 49,069,685
Court Interpreters	\$ 23,825,196	\$ 2,504,743					\$ 26,329,938	\$ 42,942,248	\$ 23,301,424	\$ 43,372,000
Jury Services	\$ 6,607,306	\$ 1,390,096	\$ 2,808,902			\$ 152,726	\$ 10,959,030	\$ 18,290,994	\$ 11,040,903	\$ 18,031,000
Security	\$ 9,972,579	\$ 3,184,033				\$ (1,444)	\$ 13,155,168	\$ 21,397,468	\$ 15,520,791	\$ 21,959,000
Trial Court Operations Program	\$ 433,912,666	\$ 27,232,545	\$ 2,802,072		\$ 36,404	\$ 147,217	\$ 464,130,903	\$ 779,671,068	\$ 451,105,193	\$ 749,077,421
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 24,163,641	\$ 677,762	\$ 32,415			\$ (20,235)	\$ 24,853,583	\$ 47,803,282	\$ 23,672,273	\$ 41,775,833
Fiscal Services	\$ 38,600,110	\$ 8,365,282			\$ (36,404)	\$ 0	\$ 46,928,989	\$ 65,802,208	\$ 19,957,915	\$ 62,897,000
Human Resources	\$ 12,674,429	\$ 3,672,812	\$ 204			\$ 12,916	\$ 16,360,361	\$ 24,256,883	\$ 13,206,997	\$ 20,142,550
Business & Facilities Services	\$ 12,088,845	\$ 37,294,293	\$ 6,625			\$ (97,114)	\$ 49,292,649	\$ 58,673,908	\$ 42,991,853	\$ 105,959,511
Information Technology	\$ 29,551,640	\$ 47,187,117				\$ (2)	\$ 76,738,755	\$ 151,374,195	\$ 51,269,318	\$ 110,774,902
Court Administration Program	\$ 117,078,665	\$ 97,197,266	\$ 39,244		\$ (36,404)	\$ (104,435)	\$ 214,174,336	\$ 347,910,476	\$ 151,098,356	\$ 341,549,796
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 550,991,331	\$ 124,429,811	\$ 2,841,317		\$ 0	\$ 42,781	\$ 678,305,239	\$ 1,127,581,544	\$ 602,203,549	\$ 1,090,627,217