

## 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) <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 Los Angeles  
 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 334,359,971	\$ 406,248					\$ 334,766,219	\$ 755,032,000	\$ 328,202,900	\$ 720,942,000	
Improvement and Modernization Fund	\$ (117,121)						\$ (117,121)	\$ 1,285,000	\$ (933,051)	\$ 1,285,000	
Judges' Compensation (0150019)	\$ 24,894,588						\$ 24,894,588	\$ 130,691,000	\$ 25,056,968	\$ 126,010,000	
Court Interpreter (0150037)	\$ 11,169,561						\$ 11,169,561	\$ 42,532,000	\$ 11,036,925	\$ 43,035,000	
Civil Coordination Reimbursement (0150091)	\$ 49,319						\$ 49,319	\$ 600,000	\$ (17,332)	\$ 600,000	
MOU Reimbursements (0150010 and General)	\$ 18,648,138						\$ 18,648,138	\$ 11,698,000	\$ 12,168,415	\$ 17,422,000	
Other Miscellaneous		\$ 46,775,198					\$ 46,775,198	\$ 35,501,000	\$ 33,739,625	\$ 35,668,000	
	<b>\$ 389,004,456</b>	<b>\$ 47,181,446</b>					<b>\$ 436,185,903</b>	<b>\$ 977,339,000</b>	<b>\$ 409,254,449</b>	<b>\$ 944,962,000</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ (888,998)				\$ (888,998)	\$ 11,919,000	\$ (758,011)	\$ 11,722,000	
Other Judicial Council Grants			\$ (137,091)				\$ (137,091)	\$ 3,621,000	\$ (21,459)	\$ 1,887,000	
Non-Judicial Council Grants									\$ (2,531)	\$ 1,603,000	
			<b>\$ (1,026,089)</b>				<b>\$ (1,026,089)</b>	<b>\$ 15,540,000</b>	<b>\$ (782,001)</b>	<b>\$ 15,212,000</b>	
Other Financing Sources											
Interest Income	\$ 1,386,372	\$ 809,922					\$ 2,196,294	\$ 1,286,000	\$ 311,133	\$ 430,000	
Investment Income											
Donations		\$ 337					\$ 337	\$ 12,000		\$ 12,000	
Local Fees	\$ 390,613	\$ 6,544,259					\$ 6,934,872	\$ 31,530,000	\$ 6,707,102	\$ 30,539,000	
Non-Fee Revenues	\$ 5,668						\$ 5,668	\$ 4,525,000	\$ 2,077	\$ 4,525,000	
Enhanced Collections											
Escheatment	\$ 78,233						\$ 78,233	\$ 200,000		\$ 200,000	
Prior Year Revenue	\$ 66,744			\$ 0			\$ 66,744		\$ (3,000)		
County Program - Restricted								\$ 2,432,000			
Reimbursement Other	\$ 550,094	\$ (7)					\$ 550,088	\$ 4,951,000	\$ 157,898	\$ 6,263,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 36,961						\$ 36,961		\$ 16,134		
	<b>\$ 2,514,686</b>	<b>\$ 7,354,511</b>	<b>\$ 0</b>				<b>\$ 9,869,197</b>	<b>\$ 44,936,000</b>	<b>\$ 7,191,345</b>	<b>\$ 41,969,000</b>	
<b>Total Revenues</b>	<b>\$ 391,519,142</b>	<b>\$ 54,535,957</b>	<b>\$ (1,026,089)</b>				<b>\$ 445,029,011</b>	<b>\$ 1,037,815,000</b>	<b>\$ 415,663,794</b>	<b>\$ 1,002,143,000</b>	
<b>EXPENDITURES</b>											
Personnel Services											
Salaries - Permanent	\$ 94,106,925	\$ 2,367,612	\$ 1,071,727				\$ 97,546,264	\$ 557,076,000	\$ 94,210,621	\$ 535,111,000	
Temp Help	\$ 1,927,536		\$ 3,966				\$ 1,931,503	\$ 10,805,000	\$ 1,709,017	\$ 9,191,000	
Overtime	\$ 297,694	\$ 230	\$ 3,550				\$ 301,474	\$ 1,974,000	\$ 220,798	\$ 1,974,000	
Staff Benefits	\$ 48,160,727	\$ 966,410	\$ 592,815				\$ 49,719,952	\$ 313,234,000	\$ 47,985,754	\$ 291,791,000	
	<b>\$ 144,492,882</b>	<b>\$ 3,334,252</b>	<b>\$ 1,672,057</b>				<b>\$ 149,499,192</b>	<b>\$ 883,089,000</b>	<b>\$ 144,126,191</b>	<b>\$ 838,067,000</b>	
Operating Expenses and Equipment											
General Expense	\$ 4,747,436	\$ 9,993	\$ 17,121				\$ 4,774,550	\$ 38,983,813	\$ 7,926,351	\$ 42,261,274	
Printing	\$ 250,843						\$ 250,843	\$ 1,333,208	\$ 249,267	\$ 1,340,000	
Telecommunications	\$ 516,235						\$ 516,235	\$ 4,799,416	\$ 710,125	\$ 4,158,436	
Postage	\$ 3,466						\$ 3,466	\$ 3,153,000	\$ 9,669	\$ 3,858,000	
Insurance	\$ (12,623)		\$ 12,482				\$ (141)	\$ 1,609,000	\$ 14,306	\$ 1,625,950	
In-State Travel	\$ 123,787	\$ 0	\$ 463				\$ 124,249	\$ 1,566,000	\$ 98,324	\$ 1,585,000	
Out-of-State Travel	\$ 9,344						\$ 9,344		\$ 41,328		
Training	\$ 317,555		\$ 8,087				\$ 325,642	\$ 584,440	\$ 103,629	\$ 596,410	
Security Services	\$ 968,866						\$ 968,866	\$ 3,713,000	\$ 902,013	\$ 5,989,000	
Facility Operations	\$ 1,464,822		\$ (15,617)				\$ 1,449,205	\$ 19,565,988	\$ 1,669,172	\$ 65,614,556	
Utilities								\$ 2,000	\$ 1,760		
Contracted Services	\$ 9,064,712	\$ 231,369	\$ 121,145				\$ 9,417,227	\$ 75,548,591	\$ 3,941,477	\$ 42,962,548	
Consulting and Professional Services	\$ 53,578	\$ 0					\$ 53,578	\$ 38,967,000	\$ 16,830	\$ 37,148,980	
Information Technology	\$ 3,328,629	\$ 157,970					\$ 3,486,599	\$ 35,644,411	\$ 2,752,285	\$ 32,817,993	
Major Equipment	\$ 5,213,310		\$ 0				\$ 5,213,310	\$ 10,915,897	\$ 268,503	\$ 648,126	
Other Items of Expense	\$ 81,115						\$ 81,115	\$ 1,658,780	\$ 26,799	\$ 5,505,946	
	<b>\$ 26,131,077</b>	<b>\$ 399,333</b>	<b>\$ 143,680</b>				<b>\$ 26,674,090</b>	<b>\$ 238,044,544</b>	<b>\$ 18,731,836</b>	<b>\$ 246,112,217</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 933,425						\$ 933,425	\$ 6,300,000	\$ 770,686	\$ 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								\$ 0		\$ 0	
Prior Year Expense Adjustment	\$ 80,575	\$ (7)	\$ (10)				\$ 80,559		\$ 350		
	<b>\$ 1,046,416</b>	<b>\$ (7)</b>	<b>\$ (10)</b>				<b>\$ 1,046,399</b>	<b>\$ 6,448,000</b>	<b>\$ 771,036</b>	<b>\$ 6,448,000</b>	
<b>Total Expenditures</b>	<b>\$ 171,670,375</b>	<b>\$ 3,733,578</b>	<b>\$ 1,815,728</b>				<b>\$ 177,219,681</b>	<b>\$ 1,127,581,544</b>	<b>\$ 163,629,063</b>	<b>\$ 1,090,627,217</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 219,848,768	\$ 50,802,379	\$ (2,841,817)				\$ 267,809,330	\$ (89,766,544)	\$ 252,034,730	\$ (88,484,217)	
Operating Transfers In (Out)								\$ 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)	\$ 403,942,500	\$ 89,281,248	\$ (2,841,817)				\$ 490,381,931	\$ 132,806,057	\$ 395,832,470	\$ 55,313,522	

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

For the month ended September  
 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	Total Funds (Info. Purposes Only)		
		Non-Grant	Grant							
<b>ASSETS</b>										
Operations	\$ (111.375.905)	\$ 94.484.401	\$ 14.857.803				\$ 214.446	\$ (1.819.255)	\$ (558.990)	
Payroll	\$ 4.299.956							\$ 4.299.956	\$ 4.299.956	
Jury Revolving										
Other Distribution										
Civil Filing Fees							\$ 0	\$ 0	\$ 0	
Trust										
Credit Card								\$ 90.000	\$ 90.000	
Cash on Hand	\$ 90.000							\$ 90.000	\$ 90.000	
Cash with County	\$ 264.557.265	\$ (721.901)	\$ (21.121.543)				\$ 156.484.143	\$ 399.197.963	\$ 460.580.639	
Cash Outside of the JCC							\$ 10.821	\$ 10.821	\$ 6.388	
Cash Equivalents	\$ 204.804.135						\$ 19.020.172	\$ 223.824.307	\$ 103.583.738	
Total Cash and Cash Equivalents	\$ 362.375.450	\$ 93.762.500	\$ (6.263.740)				\$ 175.729.582	\$ 625.603.792	\$ 568.001.731	
Short-Term Investment										
Investments										
Total Investments										
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0	
Accounts Receivable - General	\$ 158.581							\$ 158.581	\$ 63.284	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust	\$ 0							\$ 0	\$ 0	
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0	
Due From Other Governments	\$ 50.494	\$ 0					\$ 456.070	\$ 506.564	\$ 490.638	
Due From Other Courts	\$ 0							\$ 0	\$ 4.634	
Due From State	\$ 1.164.442	\$ 0	\$ 4.127.854					\$ 5.292.296	\$ 4.272.872	
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	\$ 1.373.518	\$ 0	\$ 4.127.854				\$ 456.070	\$ 5.957.442	\$ 4.831.428	
Prepaid Expenses - General	\$ 71.249.927							\$ 71.249.927	\$ 26.705.168	
Salary and Travel Advances	\$ 0							\$ 0	\$ 0	
Counties										
Total Prepaid Expenses	\$ 71.249.927							\$ 71.249.927	\$ 26.705.168	
Other Assets										
Total Other Assets										
Total Assets	\$ 434.998.895	\$ 93.762.500	\$ (2.135.886)				\$ 176.185.652	\$ 702.811.161	\$ 599.538.326	
<b>LIABILITIES AND FUND BALANCES</b>										
Accrued Liabilities	\$ (804.676)	\$ 139.574	\$ 698.575					\$ 33.473	\$ 30.962	
Accounts Payable - General	\$ 12.057.047	\$ 74.309	\$ 8.896				\$ 0	\$ 12.140.252	\$ 3.190.660	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0	
Due to Other Courts	\$ 206.769							\$ 206.769	\$ 206.769	
Due to State	\$ 18.351.543	\$ 3.517.064	\$ 0				\$ 0	\$ 21.868.607	\$ 18.912.792	
TC145 Liability							\$ 19.625.312	\$ 19.625.312	\$ 19.350.566	
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	\$ 446							\$ 446	\$ 569	
Interest							\$ 65.376	\$ 65.376	\$ 26.041	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 29.811.129	\$ 4.480.947	\$ 707.471				\$ 19.690.688	\$ 54.690.235	\$ 42.468.357	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 156.494.964	\$ 156.494.964	\$ 150.245.404	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 156.494.964	\$ 156.494.964	\$ 150.245.404	
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	\$ 10.812.496	
Liabilities For Deposits	\$ 1.243.656	\$ 375						\$ 1.244.031	\$ 179.599	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections										
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 1.243.656	\$ 375	\$ 0					\$ 1.244.031	\$ 10.992.095	
Total Liabilities	\$ 31.056.395	\$ 4.481.252	\$ 705.931				\$ 176.185.652	\$ 212.429.230	\$ 203.705.857	
Total Fund Balance	\$ 403.942.500	\$ 89.281.248	\$ (2.841.817)					\$ 490.381.931	\$ 395.832.470	
Total Liabilities and Fund Balance	\$ 434.998.895	\$ 93.762.500	\$ (2.135.886)				\$ 176.185.652	\$ 702.811.161	\$ 599.538.326	

Superior Court of California, County of Los Angeles  
 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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 63,974.021	\$ 476.772	\$ (4,214)			\$ (23)	\$ 64,446.556	\$ 391,181.479	\$ 66,324.453	\$ 383,541.333
Traffic & Other Infractions	\$ 4,499.614	\$ 4.093					\$ 4,503.707	\$ 25,855.000	\$ 4,330.668	\$ 26,178.000
Other Criminal Cases	\$ 9,501.125	\$ 872.070	\$ 281				\$ 10,373.476	\$ 70,357.875	\$ 9,386.673	\$ 72,607.184
Civil	\$ 7,718.194	\$ 218.423					\$ 7,936.618	\$ 42,469.000	\$ 7,271.536	\$ 42,947.120
Family & Children Services	\$ 7,993.625	\$ 548.039	\$ 870			\$ (697)	\$ 8,541.837	\$ 67,324.000	\$ 7,105.082	\$ 52,005.100
Probate, Guardianship & Mental Health Services	\$ 4,601.159	\$ 51.773				\$ (85)	\$ 4,652.847	\$ 25,148.000	\$ 3,896.981	\$ 25,524.000
Juvenile Dependency Services	\$ 1,413.608	\$ 279.968				\$ (7)	\$ 1,693.569	\$ 8,087.000	\$ 1,451.161	\$ 9,487.000
Juvenile Delinquency Services	\$ 724.592	\$ 19.425					\$ 744.018	\$ 5,165.000	\$ 524.770	\$ 4,356.000
Other Court Operations	\$ 5,239.911	\$ 790.546				\$ 0	\$ 6,030.457	\$ 61,453.004	\$ 5,901.843	\$ 49,069.685
Court Interpreters	\$ 6,430.893	\$ 483.555					\$ 6,914.448	\$ 42,942.248	\$ 6,251.286	\$ 43,372.000
Jury Services	\$ 1,768.857	\$ 212.978	\$ 933.425			\$ (1,317)	\$ 2,913.944	\$ 18,290.994	\$ 2,682.124	\$ 18,031.000
Security	\$ 2,704.905	\$ 1,278.403				\$ (1,444)	\$ 3,981.864	\$ 21,397.468	\$ 3,152.041	\$ 21,959.000
Trial Court Operations Program	\$ 116,570.505	\$ 5,236.045	\$ 930.363			\$ (3,572)	\$ 122,733.341	\$ 779,671.068	\$ 118,278.617	\$ 749,077.421
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 6,572.252	\$ 64.376	\$ 32.415				\$ 6,669.044	\$ 47,803.282	\$ 6,019.885	\$ 41,775.833
Fiscal Services	\$ 11,628.692	\$ 1,803.439				\$ 0	\$ 13,432.131	\$ 65,802.208	\$ 12,761.358	\$ 62,897.000
Human Resources	\$ 3,400.327	\$ 1,063.889	\$ 204			\$ 12,916	\$ 4,477.336	\$ 24,256.883	\$ 3,432.369	\$ 20,142.550
Business & Facilities Services	\$ 3,299.351	\$ 3,681.985	\$ 2,858			\$ 71,216	\$ 7,055.411	\$ 58,673.908	\$ 8,633.770	\$ 105,959.511
Information Technology	\$ 8,028.065	\$ 14,824.355				\$ (2)	\$ 22,852.418	\$ 151,374.195	\$ 14,503.064	\$ 110,774.902
Court Administration Program	\$ 32,928.687	\$ 21,438.045	\$ 35.477			\$ 84.130	\$ 54,486.340	\$ 347,910.476	\$ 45,350.446	\$ 341,549.796
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 149,499.192	\$ 26,674.090	\$ 965.840			\$ 80.559	\$ 177,219.681	\$ 1,127,581.544	\$ 163,629.063	\$ 1,090,627.217