

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		4513	4559	4573	4597

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
 Balance Sheet
 (Unaudited)

For the month ended June
 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	\$ (145,285,613)	\$ 96,497,970	\$ 30,962,206				\$ 1,327,611	\$ (16,497,826)	\$ (5,430,447)
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	\$ 141,117,806	\$ 6,337,239	\$ (30,962,206)				\$ 134,711,756	\$ 251,204,595	\$ 331,619,268
Cash Outside of the JCC							\$ 1,224	\$ 1,224	\$ 10,723
Cash Held with the JCC	\$ 55,426,810	\$ 317,894						\$ 55,744,704	
Cash Equivalents	\$ 131,580,183						\$ 16,287,231	\$ 147,867,413	\$ 126,998,528
Total Cash and Cash Equivalents	\$ 187,229,141	\$ 103,153,103	\$ 0				\$ 152,327,822	\$ 442,710,066	\$ 457,588,028
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 79,415	\$ 36,978						\$ 116,393	\$ 480,924
Accounts Receivable - General	\$ 118,644							\$ 118,644	\$ 168,684
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust	\$ 0							\$ 0	\$ 15,063
Due From Other Funds	\$ 30,953,524	\$ 166,943						\$ 31,120,467	\$ 29,990,987
Due From Other Governments	\$ 2,422,246	\$ 364,003					\$ 1,822,605	\$ 4,608,854	\$ 5,141,426
Due From Other Courts	\$ 8,032							\$ 8,032	\$ 5,224
Due From State	\$ 36,609,601	\$ 841,945	\$ 7,378,746					\$ 44,830,292	\$ 17,550,348
Trust Due To/From							\$ 21,219,421	\$ 21,219,421	\$ 31,665,652
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 421,798	\$ 2,772,621						\$ 3,194,420	\$ 2,857,678
Total Receivables	\$ 70,613,261	\$ 4,182,490	\$ 7,378,746				\$ 23,042,026	\$ 105,216,523	\$ 87,875,987
Prepaid Expenses - General	\$ 23,611,821	\$ 0						\$ 23,611,821	\$ 72,200,813
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 23,611,821	\$ 0						\$ 23,611,821	\$ 72,200,813
Other Assets									
Total Other Assets									
Total Assets	\$ 281,454,223	\$ 107,335,593	\$ 7,378,746				\$ 175,369,848	\$ 571,538,410	\$ 617,664,828
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 18,131,195	\$ 3,408,830	\$ 72,160					\$ 21,612,185	\$ 24,254,635
Accounts Payable - General	\$ 8,460,229	\$ 66,914	\$ 82,239				\$ 0	\$ 8,609,382	\$ 5,008,544
Due to Other Funds	\$ 531,664	\$ 23,816,860	\$ 6,772,055				\$ 24,413,729	\$ 55,534,308	\$ 64,514,317
Due to Other Courts	\$ 208,466							\$ 208,466	\$ 206,769
Due to State	\$ 11,019,207	\$ 24,201,661	\$ 587				\$ 0	\$ 35,221,455	\$ 22,739,396
TC145 Liability							\$ 17,997,805	\$ 17,997,805	\$ 15,045,587
Due to Other Governments	\$ 6,139,165	\$ 9,461,111	\$ 456,770				\$ 15,005,454	\$ 31,062,500	\$ 29,978,142
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 1,718							\$ 1,718	\$ 151
Interest							\$ 73,107	\$ 73,107	\$ 50,926
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 44,491,643	\$ 60,955,376	\$ 7,383,811				\$ 57,490,095	\$ 170,320,925	\$ 161,798,466
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 117,879,753	\$ 117,879,753	\$ 147,007,677
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 117,879,753	\$ 117,879,753	\$ 147,007,677
Accrued Payroll	\$ 35,213,270	\$ 638,395	\$ (5,065)					\$ 35,846,600	\$ 37,485,432
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 35,213,270	\$ 638,395	\$ (5,065)					\$ 35,846,600	\$ 37,485,432
Revenue Collected in Advance	\$ 20,813,203	\$ 1,755,060	\$ 0					\$ 22,568,264	\$ 48,617,403
Liabilities For Deposits	\$ 1,260,052	\$ 375						\$ 1,260,427	\$ 183,248
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 22,073,256	\$ 1,755,435	\$ 0					\$ 23,828,691	\$ 48,800,651
Total Liabilities	\$ 101,778,169	\$ 63,349,206	\$ 7,378,746				\$ 175,369,848	\$ 347,875,969	\$ 395,092,227
Total Fund Balance	\$ 179,676,054	\$ 43,986,387	\$ 0					\$ 223,662,441	\$ 222,572,601
Total Liabilities and Fund Balance	\$ 281,454,223	\$ 107,335,593	\$ 7,378,746				\$ 175,369,848	\$ 571,538,410	\$ 617,664,828

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

For the month ended June

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	\$ 362,640,882	\$ 2,293,849	\$ (13,740)			\$ (3,448)	\$ 364,917,543	\$ 391,181,479	\$ 364,882,225	\$ 383,541,333
Traffic & Other Infractions	\$ 26,417,103	\$ 2,061,752					\$ 28,478,855	\$ 25,855,000	\$ 25,645,471	\$ 26,178,000
Other Criminal Cases	\$ 54,939,159	\$ 28,347,790	\$ 281			\$ (15)	\$ 83,287,215	\$ 70,357,875	\$ 59,073,609	\$ 72,607,184
Civil	\$ 46,011,328	\$ 834,131	\$ 711			\$ 170	\$ 46,846,341	\$ 42,469,000	\$ 41,355,561	\$ 42,947,120
Family & Children Services	\$ 49,466,975	\$ 4,424,101	\$ 870		\$ 2,264,671	\$ (697)	\$ 56,155,921	\$ 67,324,000	\$ 45,414,620	\$ 52,005,100
Probate, Guardianship & Mental Health Services	\$ 25,857,920	\$ 308,401				\$ (85)	\$ 26,166,236	\$ 25,148,000	\$ 23,703,379	\$ 25,524,000
Juvenile Dependency Services	\$ 8,833,730	\$ 1,481,581	\$ 135		\$ 36,411	\$ (7)	\$ 10,351,851	\$ 8,087,000	\$ 9,494,923	\$ 9,487,000
Juvenile Delinquency Services	\$ 3,983,154	\$ 1,028,565					\$ 5,011,718	\$ 5,165,000	\$ 4,228,748	\$ 4,356,000
Other Court Operations	\$ 31,149,482	\$ 11,166,176	\$ 1,392			\$ 0	\$ 42,317,050	\$ 61,453,004	\$ 32,290,279	\$ 49,069,685
Court Interpreters	\$ 36,051,895	\$ 3,419,322				\$ (157)	\$ 39,471,060	\$ 42,942,248	\$ 35,682,704	\$ 43,372,000
Jury Services	\$ 10,500,465	\$ 4,355,482	\$ 3,830,216			\$ 152,726	\$ 18,838,889	\$ 18,290,994	\$ 16,093,959	\$ 18,031,000
Security	\$ 14,909,534	\$ 6,857,882				\$ (44,058)	\$ 21,723,358	\$ 21,397,468	\$ 23,795,718	\$ 21,959,000
Trial Court Operations Program	\$ 670,761,627	\$ 66,579,031	\$ 3,819,865		\$ 2,301,082	\$ 104,431	\$ 743,566,038	\$ 779,671,068	\$ 681,661,194	\$ 749,077,421
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 36,652,839	\$ 1,228,341	\$ 32,415			\$ (20,235)	\$ 37,893,360	\$ 47,803,282	\$ 34,711,283	\$ 41,775,833
Fiscal Services	\$ 30,925,232	\$ 9,289,936			\$ (2,301,082)	\$ 817	\$ 37,914,903	\$ 65,802,208	\$ 32,143,945	\$ 62,897,000
Human Resources	\$ 19,454,267	\$ 5,035,360	\$ 21,944			\$ 12,916	\$ 24,524,487	\$ 24,256,883	\$ 19,443,084	\$ 20,142,550
Business & Facilities Services	\$ 18,396,023	\$ 73,028,785	\$ 9,406			\$ (444,419)	\$ 90,989,795	\$ 58,673,908	\$ 66,682,396	\$ 105,959,511
Information Technology	\$ 42,857,021	\$ 91,945,710				\$ (2)	\$ 134,802,729	\$ 151,374,195	\$ 93,686,219	\$ 110,774,902
Court Administration Program	\$ 148,285,382	\$ 180,528,131	\$ 63,765		\$ (2,301,082)	\$ (450,923)	\$ 326,125,274	\$ 347,910,476	\$ 246,666,927	\$ 341,549,796
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 819,047,009	\$ 247,107,163	\$ 3,883,631		\$ 0	\$ (346,491)	\$ 1,069,691,311	\$ 1,127,581,544	\$ 928,328,121	\$ 1,090,627,217