

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.

A handwritten signature in blue ink, appearing to read "David Slagt".

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
Balance Sheet
(Unaudited)

	For the month ended March								
	Fiscal Year 2024/25								2023/24
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (154,655,363)	\$ 116,453,086	\$ 31,627,563				\$ 89,128	\$ (6,485,586)	\$ (3,462,262)
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	\$ 157,233,982	\$ (17,833,449)	\$ (39,146,726)				\$ 149,974,242	\$ 250,228,049	\$ 224,711,390
Cash Outside of the JCC							\$ 400	\$ 400	\$ 508
Cash Held with the JCC	\$ 52,376,425	\$ (165,099)						\$ 52,211,326	\$ 0
Cash Equivalents	\$ 216,499,909						\$ 6,207,674	\$ 222,707,584	\$ 266,173,185
Total Cash and Cash Equivalents	\$ 275,844,909	\$ 98,454,538	\$ (7,519,164)				\$ 156,271,444	\$ 523,051,727	\$ 491,812,776
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 48,935							\$ 48,935	\$ 184,754
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									\$ 0
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 23,367	\$ 0					\$ 456,070	\$ 479,437	\$ 573,437
Due From Other Courts	\$ 0							\$ 0	\$ 2,126
Due From State	\$ 1,453,153	\$ 0	\$ 4,423,134					\$ 5,876,287	\$ 5,217,331
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	\$ 1,525,456	\$ 0	\$ 4,423,134				\$ 456,070	\$ 6,404,660	\$ 5,977,647
Prepaid Expenses - General	\$ 14,142,399	\$ 0						\$ 14,142,399	\$ 59,282,084
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 14,142,399	\$ 0						\$ 14,142,399	\$ 59,282,084
Other Assets									
Total Other Assets									
Total Assets	\$ 291,512,764	\$ 98,454,538	\$ (3,096,030)				\$ 156,727,514	\$ 543,598,787	\$ 557,072,507
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 21,864	\$ 0	\$ 0					\$ 21,864	\$ 0
Accounts Payable - General	\$ 12,596,535	\$ 161,933	\$ 10,025				\$ 0	\$ 12,768,494	\$ 3,053,768
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 206,769
Due to State	\$ 10,701,469	\$ 25,740,542	\$ 0				\$ 0	\$ 36,442,011	\$ 3,679,158
TC145 Liability							\$ 6,711,073	\$ 6,711,073	\$ 16,369,110
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	\$ 7,913							\$ 7,913	\$ 2,065
Interest							\$ 41,799	\$ 41,799	\$ 68,790
Miscellaneous Accts. Pay. and Accrued Liab.	\$ 0							\$ 0	
Total Accounts Payable and Accrued Liab.	\$ 23,327,782	\$ 26,652,475	\$ 10,025				\$ 6,752,872	\$ 56,743,154	\$ 24,129,659
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 149,974,642	\$ 149,974,642	\$ 138,565,841
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 149,974,642	\$ 149,974,642	\$ 138,565,841
Accrued Payroll	\$ 5,440	\$ (375)	\$ (5,065)					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 5,440	\$ (375)	\$ (5,065)					\$ 0	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 224,400	\$ 375						\$ 224,775	\$ 1,262,874
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 224,400	\$ 375	\$ 0					\$ 224,775	\$ 1,262,874
Total Liabilities	\$ 23,557,622	\$ 26,652,475	\$ 4,960				\$ 156,727,514	\$ 206,942,571	\$ 163,958,374
Total Fund Balance	\$ 267,955,142	\$ 71,802,063	\$ (3,100,990)					\$ 336,656,216	\$ 393,114,133
Total Liabilities and Fund Balance	\$ 291,512,764	\$ 98,454,538	\$ (3,096,030)				\$ 156,727,514	\$ 543,598,787	\$ 557,072,507

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 2024/25									2023/24	
	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	\$ 574,627,942	\$ 2,994,540						\$ 577,622,482	\$ 732,016,000	\$ 580,954,484	\$ 755,032,000
Improvement and Modernization Fund	\$ 373,658							\$ 373,658	\$ 1,285,000	\$ 52,989	\$ 1,285,000
Judges' Compensation (0150019)	\$ 85,093,930							\$ 85,093,930	\$ 134,429,000	\$ 87,206,983	\$ 130,691,000
Court Interpreter (0150037)	\$ 29,998,455							\$ 29,998,455	\$ 40,456,000	\$ 32,077,643	\$ 42,532,000
Civil Coordination Reimbursement (0150091)	\$ 462,165							\$ 462,165	\$ 600,000	\$ 269,909	\$ 600,000
MOU Reimbursements (0150010 and General)	\$ 27,920,507							\$ 27,920,507	\$ 11,602,000	\$ 27,079,738	\$ 11,698,000
Other Miscellaneous	\$ 18,887,968	\$ 16,540,887						\$ 35,428,855	\$ 35,429,000	\$ 65,663,166	\$ 35,501,000
	\$ 737,364,625	\$ 19,535,427						\$ 756,900,052	\$ 955,817,000	\$ 793,304,913	\$ 977,339,000
Grants											
AB 1058 Commissioner/Facilitator			\$ 5,306,870					\$ 5,306,870	\$ 11,919,000	\$ 5,001,272	\$ 11,919,000
Other Judicial Council Grants			\$ 1,255,839					\$ 1,255,839	\$ 5,187,000	\$ 602,832	\$ 3,621,000
Non-Judicial Council Grants			\$ 4,674					\$ 4,674			
			\$ 6,567,383					\$ 6,567,383	\$ 17,106,000	\$ 5,604,104	\$ 15,540,000
Other Financing Sources											
Interest Income	\$ 8,307,672	\$ 2,414,316						\$ 10,721,988	\$ 4,286,000	\$ 14,190,616	\$ 1,286,000
Investment Income											
Donations		\$ 2,201						\$ 2,201	\$ 12,000	\$ 1,125	\$ 12,000
Local Fees	\$ 3,420,982	\$ 23,298,509						\$ 26,719,491	\$ 35,569,000	\$ 26,930,726	\$ 31,530,000
Non-Fee Revenues	\$ 834,392							\$ 834,392	\$ 4,525,000	\$ 1,012,288	\$ 4,525,000
Enhanced Collections											
Escheatment	\$ 143,007							\$ 143,007	\$ 200,000	\$ 93,049	\$ 200,000
Prior Year Revenue	\$ (4,635)	\$ 622,426	\$ (500)					\$ 617,291		\$ 1,274,049	
County Program - Restricted		\$ 1,016,048						\$ 1,016,048	\$ 2,399,000	\$ 663,030	\$ 2,432,000
Reimbursement Other	\$ 6,398,536	\$ 32,664						\$ 6,431,199	\$ 4,951,000	\$ 5,703,027	\$ 4,951,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 7,492							\$ 7,492		\$ 69,844	
	\$ 19,107,446	\$ 27,386,164	\$ (500)					\$ 46,493,110	\$ 51,942,000	\$ 49,937,754	\$ 44,936,000
Total Revenues	\$ 756,472,071	\$ 46,921,591	\$ 6,566,883					\$ 809,960,544	\$ 1,024,865,000	\$ 848,846,771	\$ 1,037,815,000
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 348,121,699	\$ 8,171,124	\$ 3,873,808					\$ 360,166,630	\$ 555,766,000	\$ 348,268,668	\$ 557,076,000
Temp Help	\$ 6,270,889		\$ 12,387					\$ 6,283,276	\$ 10,832,000	\$ 6,270,953	\$ 10,805,000
Overtime	\$ 1,265,947	\$ 29,375	\$ 1,284					\$ 1,296,606	\$ 1,074,000	\$ 1,694,176	\$ 1,974,000
Staff Benefits	\$ 193,365,990	\$ 4,229,051	\$ 2,461,102					\$ 200,056,143	\$ 330,087,000	\$ 194,757,533	\$ 313,234,000
	\$ 549,024,525	\$ 12,429,549	\$ 6,348,581					\$ 567,802,656	\$ 897,759,000	\$ 550,991,331	\$ 883,089,000
Operating Expenses and Equipment											
General Expense	\$ 23,081,333	\$ 36,025	\$ 32,887					\$ 23,150,245	\$ 37,041,055	\$ 17,607,241	\$ 38,983,813
Printing	\$ 759,710							\$ 759,710	\$ 1,413,208	\$ 970,995	\$ 1,333,208
Telecommunications	\$ 4,242,070	\$ 3,840						\$ 4,245,910	\$ 6,742,316	\$ 2,533,860	\$ 4,799,416
Postage	\$ (31,256)	\$ 52,036						\$ 20,781	\$ 3,139,000	\$ 820,679	\$ 3,153,000
Insurance	\$ 489,954		\$ 21,712					\$ 511,667	\$ 737,000	\$ 538,503	\$ 1,609,000
In-State Travel	\$ 473,560	\$ 469	\$ 3,362					\$ 477,391	\$ 1,071,000	\$ 545,407	\$ 1,566,000
Out-of-State Travel	\$ 19,869	\$ 1,126						\$ 20,995		\$ 46,127	
Training	\$ 239,940		\$ 22,772					\$ 262,711	\$ 663,716	\$ 1,405,090	\$ 584,440
Security Services	\$ 1,669,777	\$ 14,400	\$ 815,244					\$ 2,499,420	\$ 3,547,000	\$ 1,981,891	\$ 3,713,000
Facility Operations	\$ 24,887,031	\$ (434,953)						\$ 24,452,077	\$ 89,476,721	\$ 21,336,192	\$ 19,565,988
Utilities	\$ 1,760							\$ 1,760	\$ 2,000	\$ 1,760	\$ 2,000
Contracted Services	\$ 37,510,122	\$ 1,569,387	\$ 841,013					\$ 39,920,521	\$ 68,854,244	\$ 35,727,920	\$ 75,548,591
Consulting and Professional Services	\$ 8,254,029	\$ 5,128,556	\$ 562,943					\$ 13,945,528	\$ 33,562,000	\$ 15,652,511	\$ 38,967,000
Information Technology	\$ 18,303,119	\$ 443,391						\$ 18,746,511	\$ 29,234,816	\$ 12,462,084	\$ 35,644,411
Major Equipment	\$ 710,207							\$ 710,207	\$ 1,603,592	\$ 12,549,782	\$ 10,915,897
Other Items of Expense	\$ 189,214							\$ 189,214	\$ 957,000	\$ 249,770	\$ 1,658,780
	\$ 120,800,439	\$ 6,814,276	\$ 2,299,933					\$ 129,914,648	\$ 278,044,668	\$ 124,429,811	\$ 238,044,544
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,967,327							\$ 2,967,327	\$ 6,300,000	\$ 2,808,902	\$ 6,300,000
Judgements, Settlements and Claims									\$ 148,000	\$ 32,415	\$ 148,000
Debt Service											
Other	\$ 0							\$ 0		\$ 0	
Capital Costs											
Internal Cost Recovery	\$ (1,030,253)	\$ 9,934	\$ 1,020,319					\$ 0	\$ 0	\$ 0	\$ 0
Prior Year Expense Adjustment	\$ (3,569,556)	\$ (147,845)	\$ (461)					\$ (3,717,861)		\$ 42,781	
	\$ (1,632,481)	\$ (137,911)	\$ 1,019,858					\$ (750,534)	\$ 6,448,000	\$ 2,884,098	\$ 6,448,000
Total Expenditures	\$ 668,192,483	\$ 19,105,914	\$ 9,668,373					\$ 696,966,770	\$ 1,182,251,668	\$ 678,305,239	\$ 1,127,581,544
Excess (Deficit) of Revenues Over Expenditures	\$ 88,279,588	\$ 27,815,676	\$ (3,101,490)					\$ 112,993,774	\$ (157,386,668)	\$ 170,541,532	\$ (89,766,544)
Operating Transfers In (Out)	\$ (500)		\$ 500					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 179,676,054	\$ 43,986,387	\$ 0					\$ 223,662,441	\$ 223,662,441	\$ 222,572,601	\$ 222,572,601
Ending Balance (Deficit)	\$ 267,955,142	\$ 71,802,063	\$ (3,100,990)					\$ 336,656,216	\$ 66,275,773	\$ 393,114,133	\$ 132,806,057

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

	For the month ended March									
	Fiscal Year 2024/25								2023/24	
	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	\$ 242,176,151	\$ 1,452,133	\$ (23,892)		\$ 9,934	\$ (6,471)	\$ 243,607,855	\$ 382,023,772	\$ 240,062,207	\$ 391,181,479
Traffic & Other Infractions	\$ 16,305,001	\$ 660,404	\$ 97				\$ 16,965,502	\$ 25,262,229	\$ 17,007,246	\$ 25,855,000
Other Criminal Cases	\$ 35,703,414	\$ 8,663,859	\$ 309				\$ 44,367,582	\$ 70,196,000	\$ 39,742,338	\$ 70,357,875
Civil	\$ 29,216,820	\$ 351,528					\$ 29,568,348	\$ 42,137,000	\$ 29,165,699	\$ 42,469,000
Family & Children Services	\$ 34,446,516	\$ 3,024,822			\$ 1,508,701	\$ (2,481)	\$ 38,977,558	\$ 70,654,650	\$ 33,435,919	\$ 67,324,000
Probate, Guardianship & Mental Health Services	\$ 18,179,136	\$ 168,980	\$ 7				\$ 18,348,122	\$ 25,101,000	\$ 17,137,464	\$ 25,148,000
Juvenile Dependency Services	\$ 5,895,644	\$ 921,715	\$ 65				\$ 6,817,424	\$ 9,554,997	\$ 6,454,534	\$ 8,087,000
Juvenile Delinquency Services	\$ 2,236,882	\$ 736,340					\$ 2,973,222	\$ 4,838,000	\$ 3,337,006	\$ 5,165,000
Other Court Operations	\$ 22,037,416	\$ 2,180,634	\$ 1,338			\$ (95,191)	\$ 24,124,198	\$ 51,161,240	\$ 27,344,355	\$ 61,453,004
Court Interpreters	\$ 26,516,766	\$ 2,273,978				\$ 2,274	\$ 28,793,018	\$ 40,867,000	\$ 26,329,938	\$ 42,942,248
Jury Services	\$ 6,891,831	\$ 586,841	\$ 2,967,463			\$ (1,021)	\$ 10,445,114	\$ 18,313,589	\$ 10,959,030	\$ 18,290,994
Security	\$ 10,011,996	\$ 2,810,270					\$ 12,822,266	\$ 19,249,744	\$ 13,155,168	\$ 21,397,468
Trial Court Operations Program	\$ 449,617,572	\$ 23,831,505	\$ 2,945,387		\$ 1,518,635	\$ (102,889)	\$ 477,810,209	\$ 759,359,221	\$ 464,130,903	\$ 779,671,068
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 26,764,701	\$ 753,712	\$ 5			\$ (2,528)	\$ 27,515,890	\$ 45,225,651	\$ 24,853,583	\$ 47,803,282
Fiscal Services	\$ 36,684,707	\$ 8,176,691	\$ 134		\$ (1,518,635)	\$ 0	\$ 43,342,897	\$ 94,925,969	\$ 46,928,989	\$ 65,802,208
Human Resources	\$ 13,273,425	\$ 4,903,484	\$ 7,548			\$ (995)	\$ 18,183,462	\$ 26,457,608	\$ 16,360,361	\$ 24,256,883
Business & Facilities Services	\$ 13,218,335	\$ 51,495,372	\$ 14,254			\$ (3,624,085)	\$ 61,103,876	\$ 136,438,000	\$ 49,292,649	\$ 58,673,908
Information Technology	\$ 28,243,916	\$ 40,753,885				\$ 12,636	\$ 69,010,437	\$ 119,845,219	\$ 76,738,755	\$ 151,374,195
Court Administration Program	\$ 118,185,084	\$ 106,083,143	\$ 21,940		\$ (1,518,635)	\$ (3,614,972)	\$ 219,156,561	\$ 422,892,447	\$ 214,174,336	\$ 347,910,476
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 567,802,656	\$ 129,914,648	\$ 2,967,327		\$ 0	\$ (3,717,861)	\$ 696,966,770	\$ 1,182,251,668	\$ 678,305,239	\$ 1,127,581,544