

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 Statement of Revenues, Expenditures and Changes in Fund Balances (Unaudited)											
	For the month ended September										
	Fiscal Year 2025/26									2024/25	
	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	\$ 238,922,782	\$ 478,871						\$ 239,401,653	\$ 761,287,000	\$ 333,000,549	\$ 732,016,000
Improvement and Modernization Fund	\$ (390,384)							\$ (390,384)	\$ 1,258,000	\$ 36,681	\$ 1,285,000
Judges' Compensation (0150019)	\$ 26,544,964							\$ 26,544,964	\$ 138,129,000	\$ 25,933,813	\$ 134,429,000
Court Interpreter (0150037)	\$ 9,742,898							\$ 9,742,898	\$ 38,574,000	\$ 10,262,668	\$ 40,456,000
Civil Coordination Reimbursement (0150091)	\$ 183,114							\$ 183,114	\$ 600,000		\$ 600,000
MOU Reimbursements (0150010 and General)	\$ 2,884,776							\$ 2,884,776	\$ 11,605,000	\$ 20,078,010	\$ 11,602,000
Other Miscellaneous	\$ 3,209,590	\$ 15,666,309						\$ 18,875,899	\$ 33,802,000	\$ 16,540,887	\$ 35,429,000
	\$ 281,097,741	\$ 16,145,179						\$ 297,242,920	\$ 985,255,000	\$ 405,852,608	\$ 955,817,000
Grants											
AB 1058 Commissioner/Facilitator			\$ (760,085)					\$ (760,085)	\$ 12,154,000	\$ (2,546,596)	\$ 11,919,000
Other Judicial Council Grants			\$ (884,287)					\$ (884,287)	\$ 3,612,000	\$ (754,065)	\$ 5,187,000
Non-Judicial Council Grants	\$ 0		\$ 2,500					\$ 2,500			
	\$ 0		\$ (1,641,872)					\$ (1,641,872)	\$ 15,766,000	\$ (3,300,662)	\$ 17,106,000
Other Financing Sources											
Interest Income	\$ 875,898	\$ (4)						\$ 875,894	\$ 5,110,000	\$ 2,722,453	\$ 4,286,000
Investment Income									\$ 12,000		\$ 12,000
Donations									\$ 36,512,000	\$ 8,050,391	\$ 35,569,000
Local Fees	\$ 994,498	\$ 6,044,748						\$ 7,039,246	\$ 3,125,000	\$ 2,267	\$ 4,525,000
Non-Fee Revenues	\$ 3,262							\$ 3,262	\$ 1,000,000		
Enhanced Collections									\$ 2,844,000	\$ 2,610,575	\$ 4,951,000
Escheatment									\$ 6,651,000		
Prior Year Revenue	\$ 378,891							\$ 378,891		\$ (129,306)	\$ 200,000
County Program - Restricted									\$ 2,844,000		\$ 2,399,000
Reimbursement Other	\$ 114,098							\$ 114,098	\$ 6,651,000	\$ 2,610,575	\$ 4,951,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 221							\$ 221		\$ (5,667)	
	\$ 2,366,867	\$ 6,044,744						\$ 8,411,611	\$ 55,254,000	\$ 13,393,720	\$ 51,942,000
Total Revenues	\$ 283,464,608	\$ 22,189,923	\$ (1,641,872)					\$ 304,012,659	\$ 1,056,275,000	\$ 415,945,666	\$ 1,024,865,000
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 99,311,771	\$ 2,472,581	\$ 1,002,795					\$ 102,787,147	\$ 577,493,000	\$ 100,812,729	\$ 555,766,000
Temp Help	\$ 1,825,025		\$ 27,313					\$ 1,852,337	\$ 11,132,000	\$ 1,801,774	\$ 10,832,000
Overtime	\$ 268,930	\$ 3,334	\$ 154					\$ 272,418	\$ 1,974,000	\$ 653,970	\$ 1,074,000
Staff Benefits	\$ 55,073,458	\$ 1,182,941	\$ 562,378					\$ 56,818,778	\$ 333,804,000	\$ 54,824,518	\$ 330,087,000
	\$ 156,479,184	\$ 3,658,857	\$ 1,592,639					\$ 161,730,680	\$ 924,403,000	\$ 158,092,990	\$ 897,759,000
Operating Expenses and Equipment											
General Expense	\$ 10,505,827	\$ 75,939	\$ 1,185					\$ 10,582,951	\$ 29,671,359	\$ 5,726,895	\$ 37,041,055
Printing	\$ 114,465							\$ 114,465	\$ 1,395,000	\$ 156,718	\$ 1,413,208
Telecommunications	\$ 837,045							\$ 837,045	\$ 5,172,147	\$ 1,464,244	\$ 6,742,316
Postage	\$ 4,793							\$ 4,793	\$ 3,148,000	\$ 5,615	\$ 3,139,000
Insurance	\$ 2,460		\$ 3,082					\$ 5,542	\$ 631,000	\$ 7,045	\$ 737,000
In-State Travel	\$ 132,610		\$ 81					\$ 132,691	\$ 1,567,000	\$ 85,432	\$ 1,071,000
Out-of-State Travel	\$ 44,256	\$ 1,013						\$ 45,269		\$ 0	
Training	\$ (299,307)	\$ 500	\$ 5,865					\$ (292,942)	\$ 457,240	\$ (73,909)	\$ 663,716
Security Services	\$ 1,049,092							\$ 1,049,092	\$ 4,496,000	\$ 982,667	\$ 3,547,000
Facility Operations	\$ 8,123,849	\$ 1,235,438						\$ 9,359,287	\$ 84,292,796	\$ (1,725,907)	\$ 89,476,721
Utilities	\$ 2,917							\$ 2,917	\$ 2,000	\$ 1,760	\$ 2,000
Contracted Services	\$ 7,304,296	\$ 156,407	\$ 36,106					\$ 7,496,808	\$ 42,105,404	\$ 3,943,921	\$ 68,854,244
Consulting and Professional Services	\$ 627	\$ 0						\$ 627	\$ 23,550,000	\$ (3,157,562)	\$ 33,562,000
Information Technology	\$ 2,602,704	\$ 178,768						\$ 2,781,471	\$ 38,014,925	\$ 4,277,426	\$ 29,234,816
Major Equipment	\$ 402,641							\$ 402,641	\$ 1,130,502	\$ 57,234	\$ 1,603,592
Other Items of Expense	\$ 29,530							\$ 29,530	\$ 385,000	\$ 25,478	\$ 957,000
	\$ 30,857,806	\$ 1,648,063	\$ 46,319					\$ 32,552,188	\$ 236,018,373	\$ 11,777,057	\$ 278,044,668
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,169,265							\$ 1,169,265	\$ 6,300,000	\$ 878,475	\$ 6,300,000
Judgements, Settlements and Claims									\$ 148,000		\$ 148,000
Debt Service											
Other	\$ 0							\$ 0		\$ 0	
Capital Costs											
Internal Cost Recovery									\$ 0		\$ 0
Prior Year Expense Adjustment	\$ 6,957							\$ 6,957		\$ 252,746	
	\$ 1,176,223							\$ 1,176,223	\$ 6,448,000	\$ 1,131,221	\$ 6,448,000
Total Expenditures	\$ 188,513,213	\$ 5,306,920	\$ 1,638,958					\$ 195,459,091	\$ 1,166,869,373	\$ 171,001,268	\$ 1,182,251,668
Excess (Deficit) of Revenues Over Expenditures	\$ 94,951,395	\$ 16,883,003	\$ (3,280,830)					\$ 108,553,568	\$ (110,594,373)	\$ 244,944,398	\$ (157,386,668)
Operating Transfers In (Out)									\$ 0		\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 143,936,412	\$ 48,927,640	\$ 0					\$ 192,864,052	\$ 192,864,052	\$ 223,662,441	\$ 223,662,441
Ending Balance (Deficit)	\$ 238,887,807	\$ 65,810,643	\$ (3,280,830)					\$ 301,417,620	\$ 82,269,679	\$ 468,606,840	\$ 66,275,773

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

	For the month ended September								
	Fiscal Year 2025/26								2024/25
	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	\$ (72,109,799)	\$ 73,133,127	\$ (2,370,280)				\$ 236,140	\$ (1,110,811)	\$ (2,274,194)
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	\$ 147,696,582	\$ (981,966)	\$ (2,160,766)				\$ 140,688,024	\$ 285,241,874	\$ 266,374,105
Cash Outside of the JCC		\$ 0					\$ 1,192	\$ 1,192	\$ 1,463
Cash Held with the JCC	\$ 66,053,867	\$ (2,291,809)						\$ 63,762,057	\$ 55,525,418
Cash Equivalents	\$ 97,498,041						\$ 17,197,741	\$ 114,695,782	\$ 311,956,766
Total Cash and Cash Equivalents	\$ 243,528,646	\$ 69,859,351	\$ (4,531,046)				\$ 158,123,098	\$ 466,980,050	\$ 635,973,514
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ (42,403)	\$ 0						\$ (42,403)	\$ 0
Accounts Receivable - General	\$ 115,399		\$ 0					\$ 115,399	\$ 14,416
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 17,236	\$ 0					\$ 456,070	\$ 473,306	\$ 479,437
Due From Other Courts	\$ 0							\$ 0	\$ 7,503
Due From State	\$ 875,239	\$ 0	\$ 1,267,679					\$ 2,142,919	\$ 20,638,920
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	\$ 965,471	\$ 0	\$ 1,267,679				\$ 456,070	\$ 2,689,220	\$ 21,140,277
Prepaid Expenses - General	\$ (424)							\$ (424)	\$ 22,990,727
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ (424)							\$ (424)	\$ 22,990,727
Other Assets									
Total Other Assets									
Total Assets	\$ 244,493,693	\$ 69,859,351	\$ (3,263,366)				\$ 158,579,168	\$ 469,668,846	\$ 680,104,517
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 4,646,644	\$ 93,689	\$ 23,824				\$ 0	\$ 4,764,157	\$ 4,370,996
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 574,488	\$ 3,208,540	\$ 0				\$ 0	\$ 3,783,028	\$ 35,709,056
TC145 Liability							\$ 17,835,947	\$ 17,835,947	\$ 19,743,787
Due to Other Governments	\$ 132,435	\$ 750,000	\$ 0				\$ 0	\$ 882,435	\$ 789,559
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 8,315							\$ 8,315	\$ 2,252
Interest							\$ 54,005	\$ 54,005	\$ 68,294
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 5,361,881	\$ 4,052,229	\$ 23,824				\$ 17,889,952	\$ 27,327,886	\$ 60,683,944
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC		\$ 0					\$ 140,689,216	\$ 140,689,216	\$ 149,545,213
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits		\$ 0					\$ 140,689,216	\$ 140,689,216	\$ 149,545,213
Accrued Payroll	\$ 10,256	\$ (3,896)	\$ (6,360)					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 10,256	\$ (3,896)	\$ (6,360)					\$ 0	\$ 0
Revenue Collected in Advance	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Liabilities For Deposits	\$ 233,748	\$ 375	\$ 0					\$ 234,123	\$ 1,268,521
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 233,748	\$ 375	\$ 0					\$ 234,123	\$ 1,268,521
Total Liabilities	\$ 5,605,886	\$ 4,048,708	\$ 17,464				\$ 158,579,168	\$ 168,251,226	\$ 211,497,678
Total Fund Balance	\$ 238,887,807	\$ 65,810,643	\$ (3,280,830)					\$ 301,417,620	\$ 468,606,840
Total Liabilities and Fund Balance	\$ 244,493,693	\$ 69,859,351	\$ (3,263,366)				\$ 158,579,168	\$ 469,668,846	\$ 680,104,517

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

For the month ended September										
Fiscal Year 2025/26									2024/25	
	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	\$ 57,940,557	\$ 131,538	\$ (2,572)			\$ 0	\$ 58,069,523		\$ 64,507,852	\$ 382,023,772
Traffic & Other Infractions	\$ 4,466,388	\$ 85,116	\$ 8				\$ 4,551,513		\$ 4,585,126	\$ 25,262,229
Other Criminal Cases	\$ 9,802,530	\$ 996,895	\$ 60				\$ 10,799,484		\$ 7,367,709	\$ 70,196,000
Civil	\$ 8,164,449	\$ 163,787					\$ 8,328,236		\$ 8,183,069	\$ 42,137,000
Family & Children Services	\$ 9,417,414	\$ 1,490,485					\$ 10,907,899		\$ 10,432,007	\$ 70,654,650
Probate, Guardianship & Mental Health Services	\$ 5,266,281	\$ 52,359					\$ 5,318,639		\$ 5,150,154	\$ 25,101,000
Juvenile Dependency Services	\$ 1,444,024	\$ 307,753					\$ 1,751,777		\$ 1,722,387	\$ 9,554,997
Juvenile Delinquency Services	\$ 584,157	\$ 19,572					\$ 603,729		\$ 673,966	\$ 4,838,000
Other Court Operations	\$ 6,292,734	\$ 1,229,237	\$ 115				\$ 7,522,086		\$ 6,175,366	\$ 51,161,240
Court Interpreters	\$ 13,825,788	\$ 968,629					\$ 14,794,417		\$ 7,623,172	\$ 40,867,000
Jury Services	\$ 1,961,612	\$ 113,470	\$ 1,169,265			\$ 0	\$ 3,244,347		\$ 2,860,121	\$ 18,313,589
Security	\$ 3,002,874	\$ 1,179,517					\$ 4,182,391		\$ 3,695,428	\$ 19,249,744
Trial Court Operations Program	\$ 122,168,808	\$ 6,738,359	\$ 1,166,876			\$ 0	\$ 130,074,042		\$ 122,976,356	\$ 759,359,221
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 7,272,299	\$ 130,456					\$ 7,402,754		\$ 7,460,360	\$ 45,225,651
Fiscal Services	\$ 15,437,319	\$ 1,040,010					\$ 16,477,328		\$ 15,330,234	\$ 94,925,969
Human Resources	\$ 4,423,907	\$ 472,778	\$ 246			\$ 26,964	\$ 4,923,895		\$ 5,684,855	\$ 26,457,608
Business & Facilities Services	\$ 4,061,229	\$ 12,740,631	\$ 2,143			\$ (20,006)	\$ 16,783,996		\$ 7,662,403	\$ 136,438,000
Information Technology	\$ 8,367,120	\$ 11,429,955					\$ 19,797,075		\$ 11,887,059	\$ 119,845,219
Court Administration Program	\$ 39,561,873	\$ 25,813,830	\$ 2,389			\$ 6,957	\$ 65,385,049		\$ 48,024,912	\$ 422,892,447
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 161,730,680	\$ 32,552,188	\$ 1,169,265			\$ 6,957	\$ 195,459,091		\$ 171,001,268	\$ 1,182,251,668