

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 December											
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	\$ 382,010,922	\$ 1,844,168					\$ 383,855,090	\$ 761,287,000	\$ 503,050,683	\$ 732,016,000	
Improvement and Modernization Fund	\$ (14)					\$ (14)	\$ 1,258,000	\$ 335,921	\$ 1,285,000		
Judges' Compensation (0150019)	\$ 59,163,171					\$ 59,163,171	\$ 138,129,000	\$ 57,821,269	\$ 134,429,000		
Court Interpreter (0150037)	\$ 19,352,838					\$ 19,352,838	\$ 38,574,000	\$ 20,130,562	\$ 40,456,000		
Civil Coordination Reimbursement (0150091)	\$ 465,502					\$ 465,502	\$ 600,000		\$ 600,000		
MOU Reimbursements (0150010 and General)	\$ 9,370,466					\$ 9,370,466	\$ 11,605,000	\$ 23,333,056	\$ 11,602,000		
Other Miscellaneous	\$ 18,887,968	\$ 15,666,309				\$ 34,554,277	\$ 33,802,000	\$ 35,428,855	\$ 35,429,000		
	\$ 489,250,854	\$ 17,510,477				\$ 506,761,330	\$ 985,255,000	\$ 640,100,345	\$ 955,817,000		
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,929,657			\$ 1,929,657	\$ 12,154,000	\$ 896,083	\$ 11,919,000		
Other Judicial Council Grants			\$ 301,718			\$ 301,718	\$ 3,612,000	\$ 166,377	\$ 5,187,000		
Non-Judicial Council Grants	\$ 0		\$ 2,500			\$ 2,500					
	\$ 0		\$ 2,233,875			\$ 2,233,875	\$ 15,766,000	\$ 1,062,460	\$ 17,106,000		
Other Financing Sources											
Interest Income	\$ 2,414,513	\$ 975,743				\$ 3,390,256	\$ 5,110,000	\$ 7,916,994	\$ 4,286,000		
Investment Income						\$ 5,000	\$ 12,000		\$ 12,000		
Donations		\$ 5,000				\$ 5,000	\$ 12,000		\$ 12,000		
Local Fees	\$ 2,389,373	\$ 13,271,908				\$ 15,661,280	\$ 36,512,000	\$ 17,209,107	\$ 35,569,000		
Non-Fee Revenues	\$ 839,572					\$ 839,572	\$ 3,125,000	\$ 627,544	\$ 4,525,000		
Enhanced Collections							\$ 1,000,000	\$ 143,007	\$ 200,000		
Escheatment								\$ 617,818			
Prior Year Revenue	\$ 398,011					\$ 398,011		\$ 88,061	\$ 2,399,000		
County Program - Restricted		\$ 34,238				\$ 34,238	\$ 2,844,000	\$ 88,061	\$ 2,399,000		
Reimbursement Other	\$ 1,352,823	\$ 52,635				\$ 1,405,458	\$ 6,651,000	\$ 3,538,193	\$ 4,951,000		
Sale of Fixed Assets								\$ 730			
Other Miscellaneous	\$ 27,154					\$ 27,154					
	\$ 7,421,446	\$ 14,339,524				\$ 21,760,970	\$ 55,254,000	\$ 30,141,453	\$ 51,942,000		
Total Revenues	\$ 496,672,299	\$ 31,850,000	\$ 2,233,875			\$ 530,756,175	\$ 1,056,275,000	\$ 671,304,258	\$ 1,024,865,000		
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 228,714,221	\$ 5,390,991	\$ 2,437,434			\$ 236,542,647	\$ 577,493,000	\$ 228,417,576	\$ 555,766,000		
Temp Help	\$ 4,038,266		\$ 161,007			\$ 4,199,272	\$ 11,132,000	\$ 4,077,936	\$ 10,832,000		
Overtime	\$ 651,031	\$ 14,212	\$ 493			\$ 665,735	\$ 1,974,000	\$ 1,002,009	\$ 1,074,000		
Staff Benefits	\$ 125,171,505	\$ 2,661,348	\$ 1,380,471			\$ 129,213,324	\$ 333,804,000	\$ 125,380,786	\$ 330,087,000		
	\$ 358,575,023	\$ 8,066,551	\$ 3,979,405			\$ 370,620,978	\$ 924,403,000	\$ 358,878,308	\$ 897,759,000		
Operating Expenses and Equipment											
General Expense	\$ 16,314,609	\$ 116,060	\$ 17,183			\$ 16,447,851	\$ 29,671,359	\$ 15,051,381	\$ 37,041,055		
Printing	\$ 383,502					\$ 383,502	\$ 1,395,000	\$ 384,213	\$ 1,413,208		
Telecommunications	\$ 2,138,833	\$ 10,745				\$ 2,149,577	\$ 5,172,147	\$ 2,779,225	\$ 6,742,316		
Postage	\$ (17,016)	\$ 27,151				\$ 10,135	\$ 3,148,000	\$ (11,247)	\$ 3,139,000		
Insurance	\$ 448,766		\$ 4,568			\$ 453,334	\$ 631,000	\$ 502,421	\$ 737,000		
In-State Travel	\$ 327,436		\$ 2,140			\$ 329,576	\$ 1,567,000	\$ 288,360	\$ 1,071,000		
Out-of-State Travel	\$ 106,575	\$ 1,013				\$ 107,588		\$ 12,963			
Training	\$ (45,379)	\$ 500	\$ 20,963			\$ (23,916)	\$ 457,240	\$ 222,072	\$ 663,716		
Security Services	\$ 1,286,600					\$ 1,286,600	\$ 4,496,000	\$ 1,608,947	\$ 3,547,000		
Facility Operations	\$ 24,384,141	\$ (985,163)				\$ 23,398,979	\$ 84,292,796	\$ 8,438,615	\$ 89,476,721		
Utilities	\$ 2,917					\$ 2,917	\$ 2,000	\$ 1,760	\$ 2,000		
Contracted Services	\$ 14,023,706	\$ 936,170	\$ 148,932			\$ 15,108,808	\$ 42,105,404	\$ 19,062,226	\$ 68,854,244		
Consulting and Professional Services	\$ 4,080,252	\$ 189,216	\$ 217,308			\$ 4,486,777	\$ 23,550,000	\$ 6,731,943	\$ 33,562,000		
Information Technology	\$ 7,495,376	\$ 326,395				\$ 7,821,770	\$ 38,014,925	\$ 10,109,391	\$ 29,234,816		
Major Equipment	\$ 1,087,147					\$ 1,087,147	\$ 1,130,502	\$ 271,748	\$ 1,603,592		
Other Items of Expense	\$ 95,159					\$ 95,159	\$ 385,000	\$ 109,703	\$ 957,000		
	\$ 72,112,623	\$ 622,086	\$ 411,094			\$ 73,145,803	\$ 236,018,373	\$ 65,563,721	\$ 278,044,668		
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,283,342					\$ 2,283,342	\$ 6,300,000	\$ 1,906,866	\$ 6,300,000		
Judgements, Settlements and Claims	\$ 349					\$ 349	\$ 148,000		\$ 148,000		
Debt Service											
Other	\$ 0					\$ 0		\$ 0			
Capital Costs											
Internal Cost Recovery	\$ (407,430)		\$ 407,430			\$ 0	\$ 0	\$ 0	\$ 0		
Prior Year Expense Adjustment	\$ 247,039					\$ 247,039		\$ (360,601)			
	\$ 2,123,301		\$ 407,430			\$ 2,530,730	\$ 6,448,000	\$ 1,546,265	\$ 6,448,000		
Total Expenditures	\$ 432,810,947	\$ 8,688,637	\$ 4,797,928			\$ 446,297,512	\$ 1,166,869,373	\$ 425,988,294	\$ 1,182,251,668		
Excess (Deficit) of Revenues Over Expenditures	\$ 63,861,353	\$ 23,161,363	\$ (2,564,053)			\$ 84,458,664	\$ (110,594,373)	\$ 245,315,964	\$ (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)	\$ 207,797,765	\$ 72,089,003	\$ (2,564,053)			\$ 277,322,716	\$ 82,269,679	\$ 468,978,405	\$ 66,275,773		

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

For the month ended December
 Fiscal Year 2025/26

2024/25

	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	\$ (73,106,844)	\$ 71,637,426	\$ (85,331)				\$ 1,142,279	\$ (412,470)	\$ (1,973,498)
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	\$ 69,415,361	\$ 1,499,533	\$ (4,765,151)				\$ 151,712,998	\$ 217,862,741	\$ 220,275,590
Cash Outside of the JCC		\$ 0					\$ 409	\$ 409	\$ 427
Cash Held with the JCC	\$ 53,783,443	\$ (71,209)						\$ 53,712,233	\$ 53,882,062
Cash Equivalents	\$ 159,490,294						\$ 17,565,166	\$ 177,055,460	\$ 372,899,731
Total Cash and Cash Equivalents	\$ 213,972,209	\$ 73,065,750	\$ (4,850,482)				\$ 170,420,852	\$ 452,608,329	\$ 649,474,268
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 136,607		\$ 0					\$ 136,607	\$ 73,528
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 26,939	\$ 0					\$ 456,070	\$ 483,009	\$ 492,084
Due From Other Courts	\$ 0							\$ 0	\$ 4,286
Due From State	\$ 561,876	\$ 0	\$ 2,284,654					\$ 2,846,531	\$ 3,681,695
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	\$ 725,422	\$ 0	\$ 2,284,654				\$ 456,070	\$ 3,466,146	\$ 4,251,593
Prepaid Expenses - General	\$ (281,788)							\$ (281,788)	\$ 18,730,377
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ (281,788)							\$ (281,788)	\$ 18,730,377
Other Assets									
Total Other Assets									
Total Assets	\$ 214,415,843	\$ 73,065,750	\$ (2,565,828)				\$ 170,876,922	\$ 455,792,687	\$ 672,456,238
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 4,475	\$ 0	\$ 0					\$ 4,475	\$ 69,062
Accounts Payable - General	\$ 5,853,552	\$ 141,949	\$ 3,135				\$ 0	\$ 5,998,637	\$ 5,693,256
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 504,238	\$ 88,318	\$ 0				\$ 0	\$ 592,556	\$ 35,196,045
TC145 Liability							\$ 19,108,573	\$ 19,108,573	\$ 19,914,976
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	\$ 8,703							\$ 8,703	\$ 3,469
Interest							\$ 54,942	\$ 54,942	\$ 53,159
Miscellaneous Accts. Pay. and Accrued Liab.									\$ 0
Total Accounts Payable and Accrued Liab.	\$ 6,370,969	\$ 980,267	\$ 3,135				\$ 19,163,516	\$ 26,517,886	\$ 61,679,967
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC		\$ 0					\$ 151,713,407	\$ 151,713,407	\$ 141,576,691
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits		\$ 0					\$ 151,713,407	\$ 151,713,407	\$ 141,576,691
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	\$ 236,854	\$ 375	\$ 1,450					\$ 238,679	\$ 221,175
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 236,854	\$ 375	\$ 1,450					\$ 238,679	\$ 221,175
Total Liabilities	\$ 6,618,078	\$ 976,746	\$ (1,775)				\$ 170,876,922	\$ 178,469,972	\$ 203,477,833
Total Fund Balance	\$ 207,797,765	\$ 72,089,003	\$ (2,564,053)					\$ 277,322,716	\$ 468,978,405
Total Liabilities and Fund Balance	\$ 214,415,843	\$ 73,065,750	\$ (2,565,828)				\$ 170,876,922	\$ 455,792,687	\$ 672,456,238

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

For the month ended December

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	\$ 142,787,019	\$ 733,890	\$ (4,579)			\$ 0	\$ 143,516,331	\$ 413,231,740	\$ 151,992,634	\$ 382,023,772
Traffic & Other Infractions	\$ 10,094,313	\$ 279,356	\$ 25				\$ 10,373,695	\$ 26,815,950	\$ 10,531,789	\$ 25,262,229
Other Criminal Cases	\$ 22,051,364	\$ 2,728,584	\$ 105				\$ 24,780,053	\$ 72,468,330	\$ 24,265,143	\$ 70,196,000
Civil	\$ 18,415,679	\$ 344,263					\$ 18,759,942	\$ 44,373,000	\$ 18,295,207	\$ 42,137,000
Family & Children Services	\$ 21,434,788	\$ 95,687			\$ 631,839	\$ (14)	\$ 22,162,300	\$ 65,826,941	\$ 24,302,609	\$ 70,654,650
Probate, Guardianship & Mental Health Services	\$ 11,602,036	\$ 122,891					\$ 11,724,928	\$ 26,432,000	\$ 11,412,737	\$ 25,101,000
Juvenile Dependency Services	\$ 3,269,219	\$ 777,953					\$ 4,047,173	\$ 9,606,903	\$ 4,284,061	\$ 9,554,997
Juvenile Delinquency Services	\$ 1,268,402	\$ 339,453					\$ 1,607,855	\$ 5,564,000	\$ 1,884,233	\$ 4,838,000
Other Court Operations	\$ 14,185,331	\$ 1,980,385	\$ 395				\$ 16,166,110	\$ 43,603,493	\$ 14,851,702	\$ 51,161,240
Court Interpreters	\$ 27,926,663	\$ 2,142,942					\$ 30,069,605	\$ 38,995,000	\$ 17,118,317	\$ 40,867,000
Jury Services	\$ 4,347,725	\$ 342,403	\$ 2,283,372			\$ (27)	\$ 6,973,474	\$ 18,633,000	\$ 6,490,189	\$ 18,313,589
Security	\$ 6,819,803	\$ 1,395,704					\$ 8,215,507	\$ 20,441,492	\$ 7,707,732	\$ 19,249,744
Trial Court Operations Program	\$ 284,202,344	\$ 11,283,512	\$ 2,279,318		\$ 631,839	\$ (41)	\$ 298,396,972	\$ 785,991,849	\$ 293,136,354	\$ 759,359,221
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 16,302,126	\$ 442,069	\$ 1			\$ (27)	\$ 16,744,169	\$ 73,002,141	\$ 16,908,073	\$ 45,225,651
Fiscal Services	\$ 32,390,837	\$ 4,692,118			\$ (631,839)		\$ 36,451,116	\$ 42,933,056	\$ 34,569,753	\$ 94,925,969
Human Resources	\$ 9,806,916	\$ 1,616,555	\$ 595			\$ 22,623	\$ 11,446,689	\$ 27,895,531	\$ 12,193,518	\$ 26,457,608
Business & Facilities Services	\$ 9,144,839	\$ 34,146,961	\$ 3,777			\$ 221,400	\$ 43,516,978	\$ 117,018,391	\$ 33,135,833	\$ 136,438,000
Information Technology	\$ 18,773,917	\$ 20,964,587				\$ 3,084	\$ 39,741,589	\$ 120,028,405	\$ 36,044,762	\$ 119,845,219
Court Administration Program	\$ 86,418,635	\$ 61,862,291	\$ 4,373		\$ (631,839)	\$ 247,080	\$ 147,900,540	\$ 380,877,524	\$ 132,851,940	\$ 422,892,447
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 370,620,978	\$ 73,145,803	\$ 2,283,691		\$ 0	\$ 247,039	\$ 446,297,512	\$ 1,166,869,373	\$ 425,988,294	\$ 1,182,251,668