

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

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	

QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Court

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹	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 June									
Fiscal Year 2022/23									2021/22
	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	\$ (102,521,369)	\$ 76,871,229	\$ 19,939,194				\$ 280,498	\$ (5,430,447)	\$ 9,208,303
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	\$ 160,269,849	\$ 20,436,570	\$ (19,939,194)				\$ 170,852,044	\$ 331,619,268	\$ 213,284,220
Cash Outside of the JCC							\$ 10,723	\$ 10,723	\$ 5,204
Cash Equivalents	\$ 112,638,583						\$ 14,359,945	\$ 126,998,528	\$ 136,730,351
Total Cash and Cash Equivalents	\$ 174,777,018	\$ 97,307,800	\$ 0				\$ 185,503,210	\$ 457,588,028	\$ 363,618,034
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 456,138	\$ 24,786						\$ 480,924	\$ 262,955
Accounts Receivable - General	\$ 168,684							\$ 168,684	\$ 198,428
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust	\$ 15,063							\$ 15,063	\$ 43,395
Due From Other Funds	\$ 29,960,914	\$ 30,073						\$ 29,990,987	\$ 29,199,149
Due From Other Governments	\$ 3,411,398	\$ 302,137					\$ 1,427,891	\$ 5,141,426	\$ 21,322,159
Due From Other Courts	\$ 5,224							\$ 5,224	\$ 9,850
Due From State	\$ 11,071,146	\$ 815,481	\$ 5,663,721					\$ 17,550,348	\$ 16,254,885
Trust Due To/From							\$ 31,665,652	\$ 31,665,652	\$ 35,663,593
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 187,548	\$ 2,670,130						\$ 2,857,678	\$ 5,474,858
Total Receivables	\$ 45,276,116	\$ 3,842,607	\$ 5,663,721				\$ 33,093,543	\$ 87,875,987	\$ 108,429,273
Prepaid Expenses - General	\$ 72,200,813							\$ 72,200,813	\$ 27,415,256
Salary and Travel Advances	\$ 0							\$ 0	\$ 0
Counties									
Total Prepaid Expenses	\$ 72,200,813							\$ 72,200,813	\$ 27,415,256
Other Assets									
Total Other Assets									
Total Assets	\$ 292,253,948	\$ 101,150,407	\$ 5,663,721				\$ 218,596,752	\$ 617,664,828	\$ 499,462,563
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 23,614,818	\$ 438,679	\$ 201,137					\$ 24,254,635	\$ 6,931,012
Accounts Payable - General	\$ 4,875,571	\$ 51,488	\$ 81,485				\$ 0	\$ 5,008,544	\$ 4,799,787
Due to Other Funds	\$ 821,920	\$ 24,025,989	\$ 5,158,617				\$ 34,507,791	\$ 64,514,317	\$ 70,337,600
Due to Other Courts	\$ 206,769							\$ 206,769	\$ 206,769
Due to State	\$ 19,206,714	\$ 3,517,064	\$ 15,617				\$ 0	\$ 22,739,396	\$ 19,772,761
TC145 Liability							\$ 15,045,587	\$ 15,045,587	\$ 14,374,106
Due to Other Governments	\$ 3,876,984	\$ 3,909,522	\$ 206,864				\$ 21,984,771	\$ 29,978,142	\$ 23,821,508
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 151							\$ 151	\$ 98
Interest							\$ 50,926	\$ 50,926	\$ 10,480
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 52,602,928	\$ 31,942,742	\$ 5,663,721				\$ 71,589,075	\$ 161,798,466	\$ 140,254,122
Civil									\$ 0
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 147,007,677	\$ 147,007,677	\$ 137,535,514
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 147,007,677	\$ 147,007,677	\$ 137,535,514
Accrued Payroll	\$ 36,889,708	\$ 595,725	\$ 0					\$ 37,485,432	\$ 30,824,825
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 36,889,708	\$ 595,725	\$ 0					\$ 37,485,432	\$ 30,824,825
Revenue Collected in Advance	\$ 18,484,707	\$ 30,132,696	\$ 0					\$ 48,617,403	\$ 46,877,436
Liabilities For Deposits	\$ 182,873	\$ 375						\$ 183,248	\$ 172,927
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 18,667,580	\$ 30,133,071	\$ 0					\$ 48,800,651	\$ 47,050,363
Total Liabilities	\$ 108,160,216	\$ 62,671,537	\$ 5,663,721				\$ 218,596,752	\$ 395,092,227	\$ 355,664,824
Total Fund Balance	\$ 184,093,732	\$ 38,478,869	\$ 0					\$ 222,572,601	\$ 143,797,739
Total Liabilities and Fund Balance	\$ 292,253,948	\$ 101,150,407	\$ 5,663,721				\$ 218,596,752	\$ 617,664,828	\$ 499,462,563

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 June											
Fiscal Year 2022/23									2021/22		
	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	\$ 723,198,045	\$ 4,741,438					\$ 727,939,483	\$ 720,942,000	\$ 617,750,005	\$ 613,630,000	
Improvement and Modernization Fund	\$ 712,787						\$ 712,787	\$ 1,285,000	\$ 985,149	\$ 1,346,000	
Judges' Compensation (0150019)	\$ 122,197,385						\$ 122,197,385	\$ 126,010,000	\$ 118,851,470	\$ 120,109,000	
Court Interpreter (0150037)	\$ 34,987,174						\$ 34,987,174	\$ 43,035,000	\$ 34,879,549	\$ 42,627,000	
Civil Coordination Reimbursement (0150091)	\$ 618,243						\$ 618,243	\$ 600,000	\$ 568,877	\$ 600,000	
MOU Reimbursements (0150010 and General)	\$ 18,583,763	\$ 0					\$ 18,583,763	\$ 17,422,000	\$ 14,589,248	\$ 20,163,000	
Other Miscellaneous	\$ 18,887,968	\$ 3,383,665					\$ 22,271,633	\$ 35,668,000	\$ 18,887,968	\$ 18,888,000	
	\$ 919,185,365	\$ 8,125,103					\$ 927,310,468	\$ 944,962,000	\$ 806,512,266	\$ 817,363,000	
Grants											
AB 1058 Commissioner/Facilitator			\$ 10,767,715				\$ 10,767,715	\$ 11,722,000	\$ 9,766,358	\$ 10,352,000	
Other Judicial Council Grants			\$ 1,700,170				\$ 1,700,170	\$ 1,887,000	\$ 1,403,966	\$ 1,517,000	
Non-Judicial Council Grants		\$ 0					\$ 0	\$ 1,603,000	\$ 1,354,593	\$ 1,410,000	
		\$ 0	\$ 12,467,886				\$ 12,467,886	\$ 15,212,000	\$ 12,524,917	\$ 13,279,000	
Other Financing Sources											
Interest Income	\$ 8,019,067	\$ 3,208,162					\$ 11,227,229	\$ 430,000	\$ 1,387,759	\$ 217,000	
Investment Income		\$ 2,403					\$ 2,403	\$ 12,000	\$ 556	\$ 215,000	
Local Fees	\$ 4,983,251	\$ 36,920,769					\$ 41,904,020	\$ 30,539,000	\$ 42,520,768	\$ 43,153,000	
Non-Fee Revenues	\$ 3,296,431						\$ 3,296,431	\$ 4,525,000	\$ 3,030,770	\$ 4,525,000	
Enhanced Collections											
Escheatment	\$ 207,923						\$ 207,923	\$ 200,000	\$ 243,937	\$ 200,000	
Prior Year Revenue	\$ 3,690,399	\$ 31,091	\$ (521)				\$ 3,720,969		\$ 5,377,289		
County Program - Restricted		\$ 1,542,436					\$ 1,542,436				
Reimbursement Other	\$ 5,178,548	\$ 169,557					\$ 5,348,105	\$ 6,263,000	\$ 5,735,260	\$ 5,625,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 75,115						\$ 75,115		\$ 115,507		
	\$ 25,450,733	\$ 41,874,417	\$ (521)				\$ 67,324,629	\$ 41,969,000	\$ 58,411,847	\$ 53,935,000	
Total Revenues	\$ 944,636,098	\$ 49,999,520	\$ 12,467,365				\$ 1,007,102,983	\$ 1,002,143,000	\$ 877,449,030	\$ 884,577,000	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 480,592,140	\$ 9,598,995	\$ 5,542,583				\$ 495,733,718	\$ 535,111,000	\$ 445,196,459	\$ 489,538,000	
Temp Help	\$ 9,002,301		\$ 20,604				\$ 9,022,905	\$ 9,191,000	\$ 7,591,506	\$ 10,394,000	
Overtime	\$ 1,327,635	\$ 2,759	\$ 2,109				\$ 1,332,504	\$ 1,974,000	\$ 833,497	\$ 1,974,000	
Staff Benefits	\$ 256,998,627	\$ 5,329,442	\$ 3,760,872				\$ 266,088,941	\$ 291,791,000	\$ 238,893,461	\$ 260,287,000	
	\$ 747,920,704	\$ 14,931,196	\$ 9,326,167				\$ 772,178,067	\$ 838,067,000	\$ 692,514,923	\$ 762,193,000	
Operating Expenses and Equipment											
General Expense	\$ 34,116,390	\$ 75,252	\$ 248,481				\$ 34,440,124	\$ 42,261,274	\$ 24,172,309	\$ 29,007,418	
Printing	\$ 1,991,153						\$ 1,991,153	\$ 1,340,000	\$ 1,204,823	\$ 1,304,000	
Telecommunications	\$ 4,676,284	\$ 4,829					\$ 4,681,113	\$ 4,158,436	\$ 4,338,660	\$ 4,196,641	
Postage	\$ 3,640,809	\$ 96,749					\$ 3,737,558	\$ 3,858,000	\$ 3,810,039	\$ 3,851,000	
Insurance	\$ 595,173		\$ 67,843				\$ 663,016	\$ 1,625,950	\$ 491,115	\$ 663,000	
In-State Travel	\$ 660,145	\$ 0	\$ 4,496				\$ 664,641	\$ 1,585,000	\$ 434,008	\$ 1,373,000	
Out-of-State Travel	\$ 98,184						\$ 98,184		\$ 23,140		
Training	\$ 653,528		\$ 8,359				\$ 661,887	\$ 596,410	\$ 908,102	\$ 289,301	
Security Services	\$ 3,002,948	\$ 156,052	\$ 1,250,426				\$ 4,409,426	\$ 5,989,000	\$ 3,511,334	\$ 2,615,000	
Facility Operations	\$ 23,538,695	\$ 217,321	\$ 226,024				\$ 23,982,039	\$ 65,614,556	\$ 10,464,446	\$ 5,495,699	
Utilities	\$ 1,760						\$ 1,760		\$ 3,520		
Contracted Services	\$ 21,727,508	\$ 1,968,231	\$ 754,616				\$ 24,450,355	\$ 42,962,548	\$ 19,130,035	\$ 26,283,080	
Consulting and Professional Services	\$ 23,881,074	\$ 3,277,051					\$ 27,158,124	\$ 37,148,980	\$ 24,275,404	\$ 33,662,651	
Information Technology	\$ 21,589,872	\$ 1,499,924					\$ 23,089,795	\$ 32,817,993	\$ 21,031,702	\$ 32,206,264	
Major Equipment	\$ 1,914,276	\$ 30,185	\$ 193,624				\$ 2,138,085	\$ 648,126	\$ 1,678,399	\$ 1,105,172	
Other Items of Expense	\$ 593,284						\$ 593,284	\$ 5,505,946	\$ 350,033	\$ 1,899,563	
	\$ 142,681,080	\$ 7,325,594	\$ 2,753,869				\$ 152,760,544	\$ 246,112,217	\$ 115,827,071	\$ 143,951,789	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,693,025						\$ 3,693,025	\$ 6,300,000	\$ 2,698,885	\$ 6,300,000	
Judgements, Settlements and Claims	\$ 17,693						\$ 17,693	\$ 148,000		\$ 148,000	
Debt Service											
Other	\$ 0						\$ 0		\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (1,729,864)	\$ 29,564	\$ 1,700,300				\$ 0	\$ 0			
Prior Year Expense Adjustment	\$ (321,357)	\$ 150	\$ 0				\$ (321,207)		\$ (729,437)		
	\$ 1,659,497	\$ 29,714	\$ 1,700,300				\$ 3,389,511	\$ 6,448,000	\$ 1,969,448	\$ 6,448,000	
Total Expenditures	\$ 892,261,281	\$ 22,286,504	\$ 13,780,337				\$ 928,328,121	\$ 1,090,627,217	\$ 810,311,442	\$ 912,592,789	
Excess (Deficit) of Revenues Over Expenditures	\$ 52,374,817	\$ 27,713,017	\$ (1,312,972)				\$ 78,774,862	\$ (88,484,217)	\$ 67,137,588	\$ (28,015,789)	
Operating Transfers In (Out)	\$ 22,243,950	\$ (23,556,922)	\$ 1,312,972				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 109,474,965	\$ 34,322,775	\$ 0				\$ 143,797,739	\$ 143,797,739	\$ 76,660,151	\$ 76,660,151	
Ending Balance (Deficit)	\$ 184,093,732	\$ 38,478,869	\$ 0				\$ 222,572,601	\$ 55,313,522	\$ 143,797,739	\$ 48,644,362	

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

For the month ended June										
Fiscal Year 2022/23									2021/22	
	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	\$ 358,729,727	\$ 6,184,373	\$ (13,531)			\$ (18,343)	\$ 364,882,225	\$ 383,541,333	\$ 332,186,338	\$ 350,227,000
Traffic & Other Infractions	\$ 24,557,030	\$ 1,111,836	\$ 300			\$ (23,695)	\$ 25,645,471	\$ 26,178,000	\$ 25,322,841	\$ 25,161,000
Other Criminal Cases	\$ 51,007,553	\$ 8,066,056				\$ 0	\$ 59,073,609	\$ 72,607,184	\$ 50,975,856	\$ 57,661,000
Civil	\$ 40,691,464	\$ 663,536	\$ 571			\$ (11)	\$ 41,355,561	\$ 42,947,120	\$ 40,028,618	\$ 40,494,000
Family & Children Services	\$ 41,173,372	\$ 4,071,916	\$ 277		\$ 169,295	\$ (238)	\$ 45,414,620	\$ 52,005,100	\$ 37,360,977	\$ 43,346,388
Probate, Guardianship & Mental Health Services	\$ 23,402,684	\$ 300,749				\$ (54)	\$ 23,703,379	\$ 25,524,000	\$ 17,445,828	\$ 17,460,000
Juvenile Dependency Services	\$ 7,875,983	\$ 1,589,464			\$ 29,564	\$ (88)	\$ 9,494,923	\$ 9,487,000	\$ 9,032,261	\$ 8,726,000
Juvenile Delinquency Services	\$ 3,342,718	\$ 886,030				\$ 0	\$ 4,228,748	\$ 4,356,000	\$ 3,583,022	\$ 4,151,000
Other Court Operations	\$ 26,696,151	\$ 5,592,985	\$ 1,143			\$ 0	\$ 32,290,279	\$ 49,069,685	\$ 26,168,730	\$ 35,547,961
Court Interpreters	\$ 34,372,459	\$ 1,292,077				\$ 18,168	\$ 35,682,704	\$ 43,372,000	\$ 35,036,573	\$ 43,034,000
Jury Services	\$ 9,972,852	\$ 2,428,492	\$ 3,693,127			\$ (512)	\$ 16,093,959	\$ 18,031,000	\$ 14,513,952	\$ 17,733,697
Security	\$ 14,940,269	\$ 8,855,449				\$ 0	\$ 23,795,718	\$ 21,959,000	\$ 13,380,724	\$ 12,875,000
Trial Court Operations Program	\$ 636,762,261	\$ 41,042,963	\$ 3,681,886		\$ 198,858	\$ (24,774)	\$ 681,661,194	\$ 749,077,421	\$ 605,035,720	\$ 656,417,046
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 33,306,041	\$ 1,388,549	\$ 16,693				\$ 34,711,283	\$ 41,775,833	\$ 30,565,160	\$ 33,861,000
Fiscal Services	\$ 25,315,474	\$ 7,026,232	\$ 1,097		\$ (198,858)		\$ 32,143,945	\$ 62,897,000	\$ 22,840,112	\$ 69,291,000
Human Resources	\$ 16,213,507	\$ 3,234,269				\$ (4,692)	\$ 19,443,084	\$ 20,142,550	\$ 16,489,216	\$ 15,410,781
Business & Facilities Services	\$ 17,323,634	\$ 49,555,892	\$ 11,043			\$ (208,173)	\$ 66,682,396	\$ 105,959,511	\$ 52,771,113	\$ 39,934,975
Information Technology	\$ 43,257,150	\$ 50,512,639				\$ (83,569)	\$ 93,686,219	\$ 110,774,902	\$ 82,610,120	\$ 97,677,987
Court Administration Program	\$ 135,415,806	\$ 111,717,581	\$ 28,833		\$ (198,858)	\$ (296,434)	\$ 246,666,927	\$ 341,549,796	\$ 205,275,721	\$ 256,175,743
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 772,178,067	\$ 152,760,544	\$ 3,710,718		\$ 0	\$ (321,207)	\$ 928,328,121	\$ 1,090,627,217	\$ 810,311,442	\$ 912,592,789