


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.


for 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

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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 March											
Fiscal Year 2022/23									2021/22		
	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	\$ (94,828,714)	\$ 79,086,213	\$ 12,287,592				\$ 196,421	\$ (3,258,487)	\$ 5,560,061		
Payroll	\$ 4,299,956							\$ 4,299,956	\$ 4,299,956		
Jury											
Revolving											
Other											
Distribution											
Civil Filing Fees							\$ 0	\$ 0	\$ 0		
Trust											
Credit Card								\$ 90,000	\$ 90,000		
Cash on Hand	\$ 90,000							\$ 90,000	\$ 90,000		
Cash with County	\$ 197,997,505	\$ 13,868,924	\$ (16,921,265)				\$ 166,741,816	\$ 361,686,981	\$ 306,916,538		
Cash Outside of the JCC							\$ 10,083	\$ 10,083	\$ 4,237		
Cash Equivalents	\$ 143,521,133						\$ 14,697,987	\$ 158,219,121	\$ 98,522,915		
Total Cash and Cash Equivalents	\$ 251,079,880	\$ 92,955,137	\$ (4,633,672)				\$ 181,646,308	\$ 521,047,652	\$ 415,393,707		
Short-Term Investment											
Investments											
Total Investments											
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0		
Accounts Receivable - General	\$ 126,995							\$ 126,995	\$ 164,730		
Dishonored Checks											
Due From Employee											
Civil Jury Fees											
Trust	\$ 0							\$ 0	\$ 0		
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0		
Due From Other Governments	\$ 34,568	\$ 0					\$ 456,070	\$ 490,638	\$ 516,061		
Due From Other Courts	\$ 4,634							\$ 4,634	\$ 9,268		
Due From State	\$ 1,825,608	\$ 0	\$ 3,809,990					\$ 5,635,599	\$ 3,610,611		
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	\$ 1,991,806	\$ 0	\$ 3,809,990				\$ 456,070	\$ 6,257,866	\$ 4,300,670		
Prepaid Expenses - General	\$ 20,804,085							\$ 20,804,085	\$ 0		
Salary and Travel Advances	\$ 0							\$ 0	\$ 0		
Counties											
Total Prepaid Expenses	\$ 20,804,085							\$ 20,804,085	\$ 0		
Other Assets											
Total Other Assets											
Total Assets	\$ 273,875,771	\$ 92,955,137	\$ (823,682)				\$ 182,102,378	\$ 548,109,603	\$ 419,694,377		
LIABILITIES AND FUND BALANCES											
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Accounts Payable - General	\$ 2,027,071	\$ 67,448	\$ 1,931				\$ 0	\$ 2,096,450	\$ 1,805,186		
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0		
Due to Other Courts	\$ 206,769							\$ 206,769	\$ 0		
Due to State	\$ 75,423						\$ 0	\$ 75,423	\$ 0		
TC145 Liability							\$ 15,304,982	\$ 15,304,982	\$ 15,635,544		
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	\$ 825							\$ 825	\$ 1,016		
Interest							\$ 45,497	\$ 45,497	\$ 1,031		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 2,310,088	\$ 817,448	\$ 1,931				\$ 15,350,479	\$ 18,479,946	\$ 18,192,776		
Civil									\$ 0		
Criminal											
Unreconciled - Civil and Criminal											
Trust Held Outside of the JCC							\$ 166,751,899	\$ 166,751,899	\$ 156,231,639		
Trust Interest Payable											
Miscellaneous Trust											
Total Trust Deposits							\$ 166,751,899	\$ 166,751,899	\$ 156,231,639		
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Benefits Payable											
Deferred Compensation Payable											
Deductions Payable											
Payroll Clearing											
Total Payroll Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0		
Revenue Collected in Advance	\$ 7,584,708	\$ 6,612,496	\$ 0					\$ 14,197,204	\$ 54,416,079		
Liabilities For Deposits	\$ 168,690	\$ 375						\$ 169,065	\$ 170,247		
Jury Fees - Non-Interest											
Fees - Partial Payment & Overpayment											
Uncleared Collections											
Other Miscellaneous Liabilities											
Total Other Liabilities	\$ 7,753,398	\$ 6,612,871	\$ 0					\$ 14,366,269	\$ 54,586,326		
Total Liabilities	\$ 10,063,487	\$ 7,430,319	\$ 1,931				\$ 182,102,378	\$ 199,598,114	\$ 229,010,741		
Total Fund Balance	\$ 263,812,284	\$ 85,524,817	\$ (825,612)					\$ 348,511,489	\$ 190,683,636		
Total Liabilities and Fund Balance	\$ 273,875,771	\$ 92,955,137	\$ (823,682)				\$ 182,102,378	\$ 548,109,603	\$ 419,694,377		

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 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	\$ 568,478,485	\$ 2,729,690					\$ 571,208,175	\$ 720,942,000	\$ 478,060,812	\$ 613,630,000	
Improvement and Modernization Fund	\$ (373,307)						\$ (373,307)	\$ 1,285,000	\$ 0	\$ 1,346,000	
Judges' Compensation (0150019)	\$ 86,437,753						\$ 86,437,753	\$ 126,010,000	\$ 83,728,134	\$ 120,109,000	
Court Interpreter (0150037)	\$ 32,286,770						\$ 32,286,770	\$ 43,035,000	\$ 31,777,817	\$ 42,627,000	
Civil Coordination Reimbursement (0150091)	\$ (17,332)						\$ (17,332)	\$ 600,000	\$ 339,450	\$ 600,000	
MOU Reimbursements (0150010 and General)	\$ 17,336,893	\$ 0					\$ 17,336,893	\$ 17,422,000	\$ 5,628,868	\$ 20,163,000	
Other Miscellaneous	\$ 18,887,968	\$ 33,739,625					\$ 52,627,593	\$ 35,668,000	\$ 18,887,968	\$ 18,888,000	
	\$ 723,037,230	\$ 36,469,315					\$ 759,506,545	\$ 944,962,000	\$ 618,423,049	\$ 817,363,000	
Grants											
AB 1058 Commissioner/Facilitator			\$ 6,480,460				\$ 6,480,460	\$ 11,722,000	\$ 4,272,202	\$ 10,352,000	
Other Judicial Council Grants			\$ 737,748				\$ 737,748	\$ 1,887,000	\$ 716,623	\$ 1,517,000	
Non-Judicial Council Grants		\$ 0					\$ 0	\$ 1,603,000	\$ 914,213	\$ 1,410,000	
		\$ 0	\$ 7,218,208				\$ 7,218,208	\$ 15,212,000	\$ 5,903,038	\$ 13,279,000	
Other Financing Sources											
Interest Income	\$ 3,637,348	\$ 1,768,293					\$ 5,405,641	\$ 430,000	\$ 286,984	\$ 217,000	
Investment Income											
Donations		\$ 270					\$ 270	\$ 12,000	\$ 164	\$ 215,000	
Local Fees	\$ 2,547,135	\$ 24,502,201					\$ 27,049,336	\$ 30,539,000	\$ 27,437,753	\$ 43,153,000	
Non-Fee Revenues	\$ 7,594						\$ 7,594	\$ 4,525,000	\$ 18,330	\$ 4,525,000	
Enhanced Collections											
Escheatment	\$ 207,923						\$ 207,923	\$ 200,000	\$ 243,937	\$ 200,000	
Prior Year Revenue	\$ 3,478,130						\$ 3,478,130		\$ 5,375,523		
County Program - Restricted		\$ 935,677					\$ 935,677				
Reimbursement Other	\$ 3,004,664	\$ 59,257					\$ 3,063,920	\$ 6,263,000	\$ 3,860,500	\$ 5,625,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 44,055						\$ 44,055		\$ 95,672		
	\$ 12,926,849	\$ 27,265,698					\$ 40,192,546	\$ 41,969,000	\$ 37,318,864	\$ 53,935,000	
Total Revenues	\$ 735,964,078	\$ 63,735,013	\$ 7,218,208				\$ 806,917,299	\$ 1,002,143,000	\$ 661,644,950	\$ 884,577,000	
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 317,695,663	\$ 6,756,470	\$ 3,897,245				\$ 328,349,378	\$ 535,111,000	\$ 311,395,469	\$ 489,538,000	
Temp Help	\$ 6,148,962		\$ 13,190				\$ 6,162,153	\$ 9,191,000	\$ 5,195,535	\$ 10,394,000	
Overtime	\$ 798,201	\$ 923	\$ 649				\$ 799,774	\$ 1,974,000	\$ 450,995	\$ 1,974,000	
Staff Benefits	\$ 170,625,479	\$ 3,553,298	\$ 2,608,114				\$ 176,786,890	\$ 291,791,000	\$ 164,297,293	\$ 260,287,000	
	\$ 495,268,306	\$ 10,310,691	\$ 6,519,199				\$ 512,098,196	\$ 838,067,000	\$ 481,339,292	\$ 762,193,000	
Operating Expenses and Equipment											
General Expense	\$ 20,155,297	\$ 0	\$ 68,383				\$ 20,223,680	\$ 42,261,274	\$ 13,134,133	\$ 29,007,418	
Printing	\$ 1,493,163						\$ 1,493,163	\$ 1,340,000	\$ 794,344	\$ 1,304,000	
Telecommunications	\$ 2,736,225	\$ 4,332					\$ 2,740,557	\$ 4,158,436	\$ 2,787,135	\$ 4,196,641	
Postage	\$ 974,911	\$ 50,981					\$ 1,025,893	\$ 3,858,000	\$ 1,455,308	\$ 3,851,000	
Insurance	\$ 575,138		\$ 41,412				\$ 616,550	\$ 1,625,950	\$ 472,302	\$ 663,000	
In-State Travel	\$ 427,209	\$ 469	\$ 851				\$ 428,528	\$ 1,585,000	\$ 275,181	\$ 1,373,000	
Out-of-State Travel	\$ 78,033						\$ 78,033		\$ 14,451		
Training	\$ 493,237		\$ 7,249				\$ 500,486	\$ 596,410	\$ 373,331	\$ 289,301	
Security Services	\$ 2,305,378	\$ 77,053	\$ 833,617				\$ 3,216,048	\$ 5,989,000	\$ 2,029,006	\$ 2,615,000	
Facility Operations	\$ 15,455,864	\$ 200,922	\$ 7,337				\$ 15,664,123	\$ 65,614,556	\$ 4,614,056	\$ 5,495,699	
Utilities	\$ 1,760						\$ 1,760				
Contracted Services	\$ 14,628,356	\$ 1,113,896	\$ 530,493				\$ 16,272,745	\$ 42,962,548	\$ 12,304,244	\$ 26,283,080	
Consulting and Professional Services	\$ 14,793,323	\$ 398,934					\$ 15,192,257	\$ 37,148,980	\$ 17,379,338	\$ 33,662,651	
Information Technology	\$ 8,628,805	\$ 352,295					\$ 8,981,101	\$ 32,817,993	\$ 7,074,388	\$ 32,206,264	
Major Equipment	\$ 790,193						\$ 790,193	\$ 648,126	\$ 1,509,683	\$ 1,105,172	
Other Items of Expense	\$ 321,349						\$ 321,349	\$ 5,505,946	\$ 252,593	\$ 1,899,563	
	\$ 83,858,241	\$ 2,198,882	\$ 1,489,342				\$ 87,546,465	\$ 246,112,217	\$ 64,469,494	\$ 143,951,789	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,643,279						\$ 2,643,279	\$ 6,300,000	\$ 1,854,668	\$ 6,300,000	
Judgements, Settlements and Claims								\$ 148,000		\$ 148,000	
Debt Service											
Other	\$ 0						\$ 0		\$ 0		
Capital Costs											
Internal Cost Recovery	\$ (48,454)	\$ 13,175	\$ 35,279				\$ 0	\$ 0			
Prior Year Expense Adjustment	\$ (84,390)		\$ 0				\$ (84,390)		\$ (41,989)		
	\$ 2,510,435	\$ 13,175	\$ 35,279				\$ 2,558,889	\$ 6,448,000	\$ 1,812,680	\$ 6,448,000	
Total Expenditures	\$ 581,636,981	\$ 12,522,748	\$ 8,043,820				\$ 602,203,549	\$ 1,090,627,217	\$ 547,621,466	\$ 912,592,789	
Excess (Deficit) of Revenues Over Expenditures	\$ 154,327,097	\$ 51,212,265	\$ (825,612)				\$ 204,713,750	\$ (88,484,217)	\$ 114,023,484	\$ (28,015,789)	
Operating Transfers In (Out)	\$ 10,222	\$ (10,222)					\$ 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)	\$ 263,812,284	\$ 85,524,817	\$ (825,612)				\$ 348,511,489	\$ 55,313,522	\$ 190,683,636	\$ 48,644,362	

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

For the month ended March

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	\$ 237,276,890	\$ 3,757,868	\$ (10,083)			\$ (18,343)	\$ 241,006,332	\$ 383,541,333	\$ 229,952,170	\$ 350,227,000
Traffic & Other Infractions	\$ 16,835,764	\$ 725,816	\$ 300			\$ (23,845)	\$ 17,538,035	\$ 26,178,000	\$ 16,888,962	\$ 25,161,000
Other Criminal Cases	\$ 34,506,214	\$ 3,482,927				\$ 0	\$ 37,989,140	\$ 72,607,184	\$ 33,288,048	\$ 57,661,000
Civil	\$ 28,640,338	\$ 366,121				\$ (10)	\$ 29,006,449	\$ 42,947,120	\$ 26,604,859	\$ 40,494,000
Family & Children Services	\$ 27,001,017	\$ 2,206,996	\$ 22		\$ 35,279	\$ (238)	\$ 29,243,076	\$ 52,005,100	\$ 24,709,814	\$ 43,346,388
Probate, Guardianship & Mental Health Services	\$ 15,389,926	\$ 193,176				\$ (54)	\$ 15,583,047	\$ 25,524,000	\$ 11,618,072	\$ 17,460,000
Juvenile Dependency Services	\$ 5,362,521	\$ 902,854			\$ 13,175	\$ (88)	\$ 6,278,462	\$ 9,487,000	\$ 5,850,062	\$ 8,726,000
Juvenile Delinquency Services	\$ 2,174,966	\$ 676,322				\$ 0	\$ 2,851,288	\$ 4,356,000	\$ 2,469,661	\$ 4,151,000
Other Court Operations	\$ 17,953,041	\$ 3,792,061	\$ 1,143			\$ 0	\$ 21,746,245	\$ 49,069,685	\$ 16,879,703	\$ 35,547,961
Court Interpreters	\$ 22,442,681	\$ 840,575				\$ 18,168	\$ 23,301,424	\$ 43,372,000	\$ 24,290,586	\$ 43,034,000
Jury Services	\$ 6,737,740	\$ 1,659,790	\$ 2,643,380			\$ (7)	\$ 11,040,903	\$ 18,031,000	\$ 10,110,347	\$ 17,733,697
Security	\$ 9,263,650	\$ 6,257,141					\$ 15,520,791	\$ 21,959,000	\$ 8,279,385	\$ 12,875,000
Trial Court Operations Program	\$ 423,584,748	\$ 24,861,647	\$ 2,634,761		\$ 48,454	\$ (24,417)	\$ 451,105,193	\$ 749,077,421	\$ 410,941,669	\$ 656,417,046
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 22,884,595	\$ 787,678					\$ 23,672,273	\$ 41,775,833	\$ 20,756,644	\$ 33,861,000
Fiscal Services	\$ 14,430,351	\$ 5,574,921	\$ 1,097		\$ (48,454)		\$ 19,957,915	\$ 62,897,000	\$ 25,061,869	\$ 69,291,000
Human Resources	\$ 10,797,614	\$ 2,414,075				\$ (4,692)	\$ 13,206,997	\$ 20,142,550	\$ 11,070,325	\$ 15,410,781
Business & Facilities Services	\$ 11,405,542	\$ 31,633,899	\$ 7,420			\$ (55,008)	\$ 42,991,853	\$ 105,959,511	\$ 31,377,023	\$ 39,934,975
Information Technology	\$ 28,995,345	\$ 22,274,246				\$ (273)	\$ 51,269,318	\$ 110,774,902	\$ 48,413,936	\$ 97,677,987
Court Administration Program	\$ 88,513,448	\$ 62,684,818	\$ 8,517		\$ (48,454)	\$ (59,973)	\$ 151,098,356	\$ 341,549,796	\$ 136,679,797	\$ 256,175,743
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 512,098,196	\$ 87,546,465	\$ 2,643,279		\$ 0	\$ (84,390)	\$ 602,203,549	\$ 1,090,627,217	\$ 547,621,466	\$ 912,592,789