


## QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court 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

10-2-17

\_\_\_\_\_  
Date

Los Angeles Superior Court

\_\_\_\_\_  
Court

FY 2016-17 Quarter 4

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Los Angeles Superior Court

Court

FY 2016-17 Quarter 4

Fiscal Year and Ending Quarter

**FOOTNOTES**

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**QUARTERLY FINANCIAL STATEMENT  
Filled Court Employee Positions (FTEs)**

Los Angeles Superior Court

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Court

FY 2016-17 Quarter 4

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Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)		4344.00	4386.00	4436.00	4474.00

<sup>1</sup> The 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 June											
Fiscal Year 2016/17											
	Governmental Funds							Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds				
		Non-Grant	Grant								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 527,502,846	\$ 4,364,301						\$ 531,867,247	\$ 537,105,000	\$ 527,324,719	\$ 529,071,000
Improvement and Modernization Fund	\$ 1,328,798							\$ 1,328,798	\$ 1,378,000	\$ 1,599,899	\$ 1,555,000
Judges' Compensation (0150019)	\$ 96,638,936							\$ 96,638,936	\$ 100,011,000	\$ 84,642,547	\$ 85,563,000
Court Interpreter (0150037)	\$ 34,656,322							\$ 34,656,322	\$ 36,458,000	\$ 33,311,997	\$ 35,819,000
Civil Coordination Reimbursement (0150091)	\$ 403,017							\$ 403,017	\$ 600,000	\$ 816,450	\$ 600,000
MOU Reimbursements (0150010 and General)	\$ 5,328,143							\$ 5,328,143	\$ 7,158,000	\$ 6,045,574	\$ 7,158,000
Other Miscellaneous	\$ 18,887,969							\$ 18,887,969	\$ 18,889,000	\$ 18,887,969	\$ 18,889,000
	\$ 684,948,132	\$ 4,364,301						\$ 689,310,433	\$ 701,599,000	\$ 682,629,155	\$ 688,645,000
Grants											
AB 1058 Commissioner/Facilitator			\$ 9,160,250					\$ 9,160,250	\$ 9,111,000	\$ 9,135,326	\$ 9,085,000
Other Judicial Council Grants	\$ 6,776		\$ 1,014,690					\$ 1,021,466	\$ 1,216,000	\$ 875,291	\$ 1,181,000
Non-Judicial Council Grants	\$ 1,400,729							\$ 1,400,729	\$ 1,384,000	\$ 1,387,348	\$ 1,384,000
	\$ 1,407,505		\$ 10,174,940					\$ 11,582,446	\$ 11,711,000	\$ 11,377,965	\$ 11,650,000
Other Financing Sources											
Interest Income	\$ 1,748,291	\$ 82,387						\$ 1,830,678	\$ 187,000	\$ 1,093,240	\$ 187,000
Investment Income											
Donations	\$ 0	\$ 11,100						\$ 11,100	\$ 285,000	\$ 9,512	\$ 285,000
Local Fees	\$ 1,759,991	\$ 23,734,707						\$ 25,494,698	\$ 22,371,000	\$ 23,132,044	\$ 20,029,000
Non-Fee Revenues	\$ 4,018,182							\$ 4,019,182	\$ 4,525,000	\$ 4,410,865	\$ 5,000,000
Enhanced Collections											
Escheatment	\$ 439,239							\$ 439,239	\$ 800,000	\$ 198,002	\$ 600,000
Prior Year Revenue										\$ 0	
County Program - Restricted											
Reimbursement Other	\$ 2,880,045							\$ 2,686,045	\$ 4,581,000	\$ 3,168,374	\$ 4,661,000
Sale of Fixed Assets											
Other Miscellaneous	\$ 241,997							\$ 241,997		\$ 187,750	
	\$ 10,894,746	\$ 23,828,194						\$ 34,722,940	\$ 32,809,000	\$ 32,199,796	\$ 30,942,000
<b>Total Revenues</b>	<b>\$ 887,248,384</b>	<b>\$ 28,182,495</b>	<b>\$ 10,174,940</b>					<b>\$ 735,615,619</b>	<b>\$ 746,119,000</b>	<b>\$ 726,206,818</b>	<b>\$ 731,237,000</b>
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 380,097,046	\$ 7,621,442	\$ 5,533,024					\$ 393,251,514	\$ 429,184,000	\$ 368,891,077	\$ 403,478,199
Temp Help	\$ 8,117,332		\$ 159,658					\$ 8,276,990		\$ 8,810,980	\$ 3,255,801
Overtime	\$ 1,782,714	\$ 2,242	\$ 58,954					\$ 1,843,910	\$ 1,874,000	\$ 2,114,809	
Staff Benefits	\$ 187,931,857	\$ 3,445,002	\$ 3,406,138					\$ 194,782,987	\$ 207,781,000	\$ 185,912,049	\$ 200,284,000
	\$ 577,928,952	\$ 11,068,685	\$ 9,157,733					\$ 598,155,411	\$ 638,919,000	\$ 565,728,915	\$ 607,018,000
Operating Expenses and Equipment											
General Expense	\$ 27,915,848	\$ 9,370	\$ 148,919					\$ 28,074,137	\$ 40,208,000	\$ 20,149,071	\$ 20,585,881
Printing	\$ 1,590,598		\$ 52					\$ 1,590,650	\$ 2,414,000	\$ 1,354,912	\$ 2,191,549
Telecommunications	\$ 3,974,938							\$ 3,974,938	\$ 4,622,000	\$ 7,101,121	\$ 7,600,905
Postage	\$ 3,798,924		\$ 7,296					\$ 3,804,219	\$ 4,011,000	\$ 2,858,897	\$ 4,038,403
Insurance	\$ 220,983		\$ 28,255					\$ 249,238	\$ 190,000	\$ 207,567	\$ 190,000
In-State Travel	\$ 716,902	\$ 427	\$ 11,110					\$ 728,439	\$ 1,010,000	\$ 695,695	\$ 1,005,772
Out-of-State Travel	\$ 57,753							\$ 57,753	\$ 3,000	\$ 44,818	
Training	\$ 481,479		\$ 11,098					\$ 472,575	\$ 442,000	\$ 258,528	\$ 384,270
Security Services	\$ 837,618		\$ 950,829					\$ 1,788,447	\$ 1,437,000	\$ 1,495,161	\$ 1,435,000
Facility Operations	\$ 18,859,049							\$ 18,859,049	\$ 7,023,000	\$ 19,891,440	\$ 4,547,180
Utilities											
Contracted Services	\$ 24,580,854	\$ 1,193,824	\$ 330,619					\$ 26,115,297	\$ 43,340,000	\$ 28,836,019	\$ 47,361,898
Consulting and Professional Services	\$ 21,874,816							\$ 21,874,816	\$ 28,958,000	\$ 24,961,326	\$ 28,930,000
Information Technology	\$ 12,993,600							\$ 12,993,600	\$ 28,237,000	\$ 15,014,781	\$ 20,804,665
Major Equipment	\$ 3,979,445							\$ 3,979,445	\$ 3,225,000	\$ 2,579,481	\$ 4,010,680
Other Items of Expense	\$ 273,384							\$ 273,384	\$ 13,359,000	\$ 264,429	\$ 28,980,997
	\$ 122,144,193	\$ 1,203,621	\$ 1,488,176					\$ 124,835,989	\$ 178,477,000	\$ 125,610,825	\$ 168,047,000
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,704,846							\$ 4,704,846	\$ 6,300,000	\$ 5,149,909	\$ 6,300,000
Judgments, Settlements and Claims	\$ 10,990							\$ 10,990	\$ 148,000	\$ 2,058	\$ 148,000
Debt Service											
Other	\$ 5,249,408	\$ 0	\$ 49					\$ 5,249,457		\$ 7,900,000	
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ (438)							\$ (438)		\$ 0	
	\$ 9,964,806	\$ 0	\$ 49					\$ 9,964,856	\$ 6,448,000	\$ 13,051,965	\$ 6,448,000
<b>Total Expenditures</b>	<b>\$ 710,037,951</b>	<b>\$ 12,272,306</b>	<b>\$ 10,645,998</b>					<b>\$ 732,956,216</b>	<b>\$ 821,844,000</b>	<b>\$ 704,391,704</b>	<b>\$ 781,513,000</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (12,789,568)	\$ 15,920,188	\$ (471,058)					\$ 2,659,563	\$ (75,725,000)	\$ 21,815,212	\$ (50,276,000)
Operating Transfers In (Out)	\$ 12,194,963	\$ (12,666,021)	\$ 471,058					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 68,595,953	\$ 13,275,328	\$ 0					\$ 81,871,282	\$ 81,871,282	\$ 60,056,070	\$ 60,056,070
Ending Balance (Deficit)	\$ 68,001,349	\$ 18,529,495	\$ 0					\$ 84,510,845	\$ 8,146,282	\$ 81,871,282	\$ 9,780,070

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

For the month ended June									
Fiscal Year 2016/17								2015/16	
	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						
<b>ASSETS</b>									
Operations	\$ (20,373,226)	\$ 14,693,384	\$ 4,486,264				\$ 1,987,913	\$ 794,335	\$ 1,541,513
Payroll	\$ 3,798,293							\$ 3,798,293	\$ 3,798,293
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees									
Trust								\$ 0	\$ 0
Credit Card									
Cash on Hand	\$ 90,000							\$ 90,000	\$ 107,550
Cash with County	\$ 31,527,212	\$ 13,015,762	\$ (4,486,264)				\$ 193,552,008	\$ 233,608,718	\$ 293,052,525
Cash Outside of the JCC								\$ 2,688	\$ 2,688
Cash Equivalents	\$ 62,688,263						\$ 19,829,598	\$ 82,517,881	\$ 58,479,854
<b>Total Cash and Cash Equivalents</b>	<b>\$ 77,730,542</b>	<b>\$ 27,709,146</b>	<b>\$ 0</b>				<b>\$ 215,372,207</b>	<b>\$ 320,811,895</b>	<b>\$ 358,979,735</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 151,631	\$ 23,586	\$ 4,178					\$ 179,395	\$ 97,348
Accounts Receivable - General	\$ 50,048		\$ 0					\$ 50,048	\$ 15,369
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 21,908,755	\$ 73,353	\$ 0					\$ 21,982,108	\$ 18,674,814
Due From Other Governments	\$ 2,317,120	\$ 12,833					\$ 1,402,198	\$ 3,732,151	\$ 2,888,266
Due From Other Courts								\$ 0	\$ 0
Due From State	\$ 9,687,645	\$ 788,462	\$ 3,760,989					\$ 14,237,096	\$ 17,503,461
Trust Due To/From							\$ 379,817	\$ 379,817	\$ 3,423,388
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 277,929	\$ 2,067,699						\$ 2,345,628	\$ 1,450,528
<b>Total Receivables</b>	<b>\$ 34,393,128</b>	<b>\$ 2,965,933</b>	<b>\$ 3,765,167</b>				<b>\$ 1,782,016</b>	<b>\$ 42,908,243</b>	<b>\$ 42,152,973</b>
Prepaid Expenses - General	\$ 3,062,138	\$ 0						\$ 3,062,138	\$ 971
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 3,062,138</b>	<b>\$ 0</b>						<b>\$ 3,062,138</b>	<b>\$ 971</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 115,185,808</b>	<b>\$ 30,675,079</b>	<b>\$ 3,765,167</b>				<b>\$ 217,154,223</b>	<b>\$ 368,780,276</b>	<b>\$ 399,133,679</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 1,681,987	\$ 0	\$ 18,385					\$ 1,700,372	\$ 4,320,115
Accounts Payable - General	\$ 6,301,320	\$ 0	\$ 7,951					\$ 6,309,270	\$ 4,112,258
Due to Other Funds	\$ 5,544,883	\$ 12,778,780	\$ 3,660,445				\$ 2,725,445	\$ 24,707,553	\$ 21,548,530
Due to Other Courts									
Due to State	\$ 654,407						\$ 6,518,135	\$ 7,172,542	\$ 9,192,876
TC145 Liability							\$ 22,265,316	\$ 22,265,316	\$ 20,106,260
Due to Other Governments	\$ 5,678,582	\$ 833,896	\$ 80,918				\$ 25,011,081	\$ 31,604,477	\$ 32,324,427
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 8,941							\$ 8,941	\$ 7,142
Interest								\$ 8,284	\$ 3,856
Miscellaneous Accts. Pay and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 19,870,119</b>	<b>\$ 13,610,676</b>	<b>\$ 3,767,699</b>				<b>\$ 56,528,241</b>	<b>\$ 93,776,735</b>	<b>\$ 91,815,464</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 160,625,981	\$ 160,625,981	\$ 199,133,293
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 160,625,981</b>	<b>\$ 160,625,981</b>	<b>\$ 199,133,293</b>
Accrued Payroll	\$ 26,015,959	\$ 475,704	\$ (5,884)					\$ 26,485,779	\$ 25,357,138
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 26,015,959</b>	<b>\$ 475,704</b>	<b>\$ (5,884)</b>					<b>\$ 26,485,779</b>	<b>\$ 25,357,138</b>
Revenue Collected in Advance	\$ 1,278,355	\$ 59,204	\$ 3,352					\$ 1,340,912	\$ 1,135,012
Liabilities For Deposits	\$ 20,024		\$ 0					\$ 20,024	\$ 19,925
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 1,566
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,298,380</b>	<b>\$ 59,204</b>	<b>\$ 3,352</b>				<b>\$ 0</b>	<b>\$ 1,360,936</b>	<b>\$ 1,158,503</b>
<b>Total Liabilities</b>	<b>\$ 47,184,468</b>	<b>\$ 14,145,584</b>	<b>\$ 3,765,167</b>				<b>\$ 217,154,223</b>	<b>\$ 282,249,431</b>	<b>\$ 317,262,397</b>
<b>Total Fund Balance</b>	<b>\$ 68,001,349</b>	<b>\$ 16,529,495</b>	<b>\$ 0</b>					<b>\$ 84,530,845</b>	<b>\$ 81,871,282</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 115,185,808</b>	<b>\$ 30,675,079</b>	<b>\$ 3,765,167</b>				<b>\$ 217,154,223</b>	<b>\$ 368,780,276</b>	<b>\$ 399,133,679</b>

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

For the month ended June										
	Fiscal Year 2016/17							2015/16		
	Personal 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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 282,936,874	\$ 5,729,667	\$ 12,475			\$ (467)	\$ 288,678,550	\$ 301,209,679	\$ 273,098,162	\$ 299,015,858
Traffic & Other Infractions	\$ 25,947,130	\$ 820,858	\$ 0				\$ 26,767,988	\$ 31,880,857	\$ 27,880,380	\$ 30,556,226
Other Criminal Cases	\$ 40,609,200	\$ 6,070,726	\$ 3			\$ 46	\$ 46,679,974	\$ 46,003,048	\$ 45,129,783	\$ 42,878,099
Civil	\$ 33,834,437	\$ 1,168,573	\$ 29				\$ 35,003,039	\$ 39,518,965	\$ 32,610,778	\$ 33,213,771
Family & Children Services	\$ 28,832,581	\$ 2,837,547	\$ 49				\$ 31,670,178	\$ 32,835,143	\$ 28,315,365	\$ 30,031,533
Probate, Guardianship & Mental Health Services	\$ 12,779,211	\$ 143,280	\$ 0				\$ 12,922,492	\$ 13,805,917	\$ 12,283,297	\$ 13,105,299
Juvenile Dependency Services	\$ 6,472,560	\$ 445,201	\$ 0				\$ 6,917,762	\$ 6,331,932	\$ 5,947,935	\$ 5,814,269
Juvenile Delinquency Services	\$ 3,599,746	\$ 920,498	\$ 0				\$ 4,520,245	\$ 4,789,869	\$ 4,395,332	\$ 5,120,154
Other Court Operations	\$ 20,892,817	\$ 3,357,044	\$ 150				\$ 24,250,011	\$ 35,981,706	\$ 22,910,253	\$ 28,317,898
Court Interpreters	\$ 33,919,850	\$ 2,072,005	\$ 0				\$ 35,991,855	\$ 36,722,960	\$ 35,698,172	\$ 36,058,621
Jury Services	\$ 9,412,745	\$ 1,758,886	\$ 4,704,846			\$ (17)	\$ 15,876,461	\$ 18,190,874	\$ 16,905,738	\$ 17,930,878
Security	\$ 10,159,304	\$ 2,972,294	\$ 0				\$ 13,131,598	\$ 12,628,374	\$ 11,886,402	\$ 11,825,193
Trial Court Operations Program	\$ 509,396,455	\$ 28,296,581	\$ 4,717,553			\$ (438)	\$ 542,410,152	\$ 579,899,324	\$ 517,061,586	\$ 553,867,799
Enhanced Collections		\$ 23					\$ 23			
Other Non-Court Operations										
Non-Court Operations Program		\$ 23					\$ 23			
Executive Office	\$ 21,210,986	\$ 3,442,452	\$ 10,740				\$ 24,664,177	\$ 48,685,191	\$ 20,994,391	\$ 41,977,672
Fiscal Services	\$ 13,329,199	\$ 5,025,439	\$ 5,237,000			\$ 0	\$ 23,591,638	\$ 24,030,236	\$ 26,245,801	\$ 21,552,476
Human Resources	\$ 10,035,707	\$ 1,806,878	\$ 0				\$ 11,842,585	\$ 12,532,000	\$ 11,593,477	\$ 21,133,366
Business & Facilities Services	\$ 11,379,673	\$ 39,475,114	\$ 0				\$ 50,854,788	\$ 50,705,433	\$ 44,578,660	\$ 32,182,893
Information Technology	\$ 32,803,391	\$ 46,789,502	\$ 0				\$ 79,592,893	\$ 105,991,816	\$ 83,917,780	\$ 110,798,794
Court Administration Program	\$ 88,758,955	\$ 96,539,385	\$ 5,247,740			\$ 0	\$ 190,546,081	\$ 241,944,676	\$ 187,330,109	\$ 227,645,201
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 598,155,411</b>	<b>\$ 124,835,989</b>	<b>\$ 9,965,293</b>			<b>\$ (438)</b>	<b>\$ 732,956,256</b>	<b>\$ 821,844,000</b>	<b>\$ 704,391,704</b>	<b>\$ 781,513,000</b>

### Constraints on Fiscal Year-End Fund Balance - Summary

Superior Court - Los Angeles

Classification	Info Only	Info Only	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	
	General TCTF	General Non-TCTF	General	Special Revenue		Capital Project				Debt Service
				Non-Grant	Grant					
Nonspendable	6,169,047	2,017,285	8,186,331	-	-	-	-	-	<b>8,186,331</b>	
Restricted	-	-	-	16,425,270	-	-	-	-	<b>16,425,270</b>	
Committed	54,130,608	4,135,839	58,266,447	104,225	-	-	-	-	<b>58,370,672</b>	
Assigned	625,738	922,834	1,548,571	-	-	-	-	-	<b>1,548,571</b>	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 60,925,392</b>	<b>\$ 7,075,957</b>	<b>\$ 68,001,349</b>	<b>\$ 16,529,495</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 84,530,845</b>	