

## 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

12-4-17

\_\_\_\_\_  
Date

Los Angeles Superior Court

\_\_\_\_\_  
Court

FY 2017-18 Quarter I

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Los Angeles Superior Court

Court

FY 2017-18 Quarter 1

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 2017-18 Quarter 1

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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)		4491			

<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 September									
	Fiscal Year 2017/18							2016/17		
	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							
<b>REVENUES</b>										
State Financing Sources										
Trial Court Trust Fund	\$ 260,117,055	\$ 381,525					\$ 260,498,580	\$ 627,704,000	\$ 264,562,140	\$ 537,106,000
Improvement and Modernization Fund	\$ 1,402,824						\$ 1,402,824	\$ 1,378,000	\$ (58,276)	\$ 1,378,000
Judges' Compensation (0150019)	\$ 20,928,987						\$ 20,928,987	\$ 101,529,000	\$ 19,579,271	\$ 100,011,000
Court Interpreter (0150037)	\$ 5,481,689						\$ 5,481,689	\$ 37,437,000	\$ 4,252,401	\$ 39,458,000
Civil Coordination Reimbursement (0150091)	\$ 302,963						\$ 302,963	\$ 600,000	\$ 0	\$ 600,000
MOU Reimbursements (0150010 and General)	\$ 1,351,166						\$ 1,351,166	\$ 6,912,000	\$ (156,884)	\$ 7,158,000
Other Miscellaneous							\$ 18,888,000	\$ 18,888,000	\$ 18,889,000	\$ 18,889,000
	\$ 289,594,684	\$ 381,525					\$ 290,976,205	\$ 694,449,000	\$ 288,177,642	\$ 701,599,000
Grants										
AB 1058 Commissioner/Facilitator			\$ (646,036)				\$ (646,036)	\$ 9,158,000	\$ (604,266)	\$ 8,111,000
Other Judicial Council Grants			\$ (81,387)				\$ (81,387)	\$ 1,817,000	\$ (81,167)	\$ 1,216,000
Non-Judicial Council Grants								\$ 1,384,000		\$ 1,384,000
			\$ (727,425)				\$ (727,425)	\$ 12,369,000	\$ (665,453)	\$ 11,711,000
Other Financing Sources										
Interest Income	\$ (131,478)	\$ 17,658					\$ (113,819)	\$ 187,000	\$ (68,768)	\$ 187,000
Investment Income										
Donations								\$ 265,000		\$ 265,000
Local Fees	\$ 136,722	\$ 2,858,743					\$ 2,995,465	\$ 23,883,000	\$ 4,078,185	\$ 22,371,000
Non-Fee Revenues	\$ 1,219						\$ 1,219	\$ 4,525,000	\$ 4,325	\$ 4,525,000
Enhanced Collections										
Escheatment								\$ 800,000		\$ 800,000
Prior Year Revenue										
County Program - Restricted										
Reimbursement Other	\$ 488,974						\$ 488,974	\$ 5,470,000	\$ 465,722	\$ 4,661,000
Sale of Fixed Assets										
Other Miscellaneous	\$ 3,673						\$ 3,673		\$ 809	
	\$ 497,110	\$ 2,876,401					\$ 3,373,511	\$ 35,130,000	\$ 4,483,283	\$ 32,809,000
<b>Total Revenues</b>	<b>\$ 290,091,794</b>	<b>\$ 3,257,926</b>	<b>\$ (727,425)</b>				<b>\$ 292,622,205</b>	<b>\$ 741,948,000</b>	<b>\$ 291,895,472</b>	<b>\$ 748,119,000</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 81,341,580	\$ 1,613,407	\$ 1,101,080				\$ 84,056,077	\$ 423,814,813	\$ 80,087,781	\$ 429,184,000
Temp Help	\$ 1,720,462		\$ 24,968				\$ 1,745,430	\$ 771,187	\$ 1,789,094	
Overtime	\$ 643,786		\$ 4,042				\$ 647,828	\$ 1,974,000	\$ 487,863	\$ 1,974,000
Staff Benefits	\$ 37,324,143	\$ 664,410	\$ 615,232				\$ 38,603,785	\$ 210,259,000	\$ 35,339,390	\$ 207,761,000
	\$ 121,029,950	\$ 2,277,817	\$ 1,745,332				\$ 125,033,099	\$ 636,019,000	\$ 117,664,108	\$ 638,919,000
Operating Expenses and Equipment										
General Expense	\$ 6,985,643		\$ 10,363				\$ 6,996,006	\$ 42,011,033	\$ 7,397,207	\$ 40,208,000
Printing	\$ 279,426						\$ 279,426	\$ 2,826,648	\$ 356,798	\$ 2,414,000
Telecommunications	\$ 338,492						\$ 338,492	\$ 4,707,517	\$ 63,099	\$ 4,822,000
Postage	\$ 13,593						\$ 13,593	\$ 3,821,258	\$ 1,477	\$ 4,011,000
Insurance	\$ 727		\$ 3,313				\$ 4,040	\$ 299,000	\$ (910)	\$ 190,000
In-State Travel	\$ 133,758		\$ 2,687				\$ 136,443	\$ 968,763	\$ 115,442	\$ 1,010,000
Out-of-State Travel	\$ 27,836						\$ 27,836	\$ 52,847	\$ 21,308	\$ 3,000
Training	\$ 149,225		\$ 2,835				\$ 152,060	\$ 480,791	\$ 80,410	\$ 442,000
Security Services	\$ 39,621		\$ 82,799				\$ 122,420	\$ 1,723,000	\$ 233,847	\$ 1,437,000
Facility Operations	\$ 1,639,983						\$ 1,639,983	\$ 10,018,544	\$ 2,520,938	\$ 7,023,000
Utilities										
Contracted Services	\$ 4,132,181	\$ 317,987	\$ 74,385				\$ 4,524,533	\$ 36,945,932	\$ 4,185,673	\$ 43,340,000
Consulting and Professional Services	\$ 327,004						\$ 327,004	\$ 28,656,117	\$ (110,978)	\$ 28,856,000
Information Technology	\$ 4,882,769		\$ 52,375				\$ 4,935,144	\$ 31,781,981	\$ 2,042,657	\$ 28,237,000
Major Equipment	\$ 1,671,520						\$ 1,671,520	\$ 1,823,012	\$ 1,040,847	\$ 3,225,000
Other Items of Expense	\$ 55,782						\$ 55,782	\$ 13,398,792	\$ 32,849	\$ 13,359,000
	\$ 20,655,519	\$ 317,987	\$ 228,758				\$ 21,202,262	\$ 177,623,000	\$ 17,990,783	\$ 176,477,000
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 1,052,825						\$ 1,052,825	\$ 6,300,000	\$ 1,214,990	\$ 6,300,000
Judgements, Settlements and Claims	\$ 163						\$ 163	\$ 148,000	\$ 8,656	\$ 148,000
Debt Service										
Other	\$ 10,375						\$ 10,375		\$ 1,094,827	
Capital Costs										
Internal Cost Recovery	\$ 9						\$ 9		\$ 0	
Prior Year Expense Adjustment										
	\$ 1,063,372						\$ 1,063,372	\$ 8,448,000	\$ 2,318,474	\$ 6,448,000
<b>Total Expenditures</b>	<b>\$ 142,748,841</b>	<b>\$ 2,595,804</b>	<b>\$ 1,974,088</b>				<b>\$ 147,318,733</b>	<b>\$ 625,699,000</b>	<b>\$ 137,971,345</b>	<b>\$ 621,844,000</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 147,342,953	\$ 662,122	\$ (2,701,513)				\$ 145,303,562	\$ (78,742,003)	\$ 154,024,127	\$ (75,725,000)
Operating Transfers In (Out)	\$ 16,307		\$ (18,307)				\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 68,001,348	\$ 16,529,495	\$ 0				\$ 84,530,843	\$ 84,530,845	\$ 81,871,282	\$ 81,871,282
Ending Balance (Deficit)	\$ 215,360,609	\$ 17,191,818	\$ (2,717,820)				\$ 229,894,407	\$ 7,789,842	\$ 235,895,409	\$ 6,148,282

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

For the month ended September									
Fiscal Year 2017/18								2016/17	
	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	\$ (9,216,021)	\$ 15,586,655	\$ 3,744,268			\$ 1,226,007	\$ 11,340,910	\$ 3,626,656	
Payroll	\$ 3,798,293						\$ 3,798,293	\$ 3,798,293	
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	
Trust									
Credit Card									
Cash on Hand	\$ 90,000						\$ 90,000	\$ 90,000	
Cash with County	\$ 109,751,207	\$ 2,414,167	\$ (4,646,369)			\$ 185,330,579	\$ 292,849,584	\$ 423,259,218	
Cash Outside of the JCC							\$ 9,618	\$ 9,618	
Cash Equivalents	\$ 107,601,632					\$ 15,355,584	\$ 122,957,218	\$ 66,373,272	
<b>Total Cash and Cash Equivalents</b>	<b>\$ 212,025,111</b>	<b>\$ 18,000,822</b>	<b>\$ (902,101)</b>			<b>\$ 201,921,768</b>	<b>\$ 431,045,626</b>	<b>\$ 497,147,439</b>	
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Accounts Receivable - General	\$ 36,437		\$ 0				\$ 36,437	\$ 19,068	
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Due From Other Governments	\$ 78,639	\$ 0				\$ 456,070	\$ 534,709	\$ 494,765	
Due From Other Courts						\$ 0	\$ 0	\$ 0	
Due From State	\$ 2,661,096	\$ 0	\$ 529,252				\$ 3,190,348	\$ 168,958	
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From							\$ 0	\$ 0	
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0					\$ 0	\$ 0	
<b>Total Receivables</b>	<b>\$ 2,776,172</b>	<b>\$ 0</b>	<b>\$ 529,252</b>			<b>\$ 456,070</b>	<b>\$ 3,761,494</b>	<b>\$ 682,782</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>\$ 217,863,421</b>	<b>\$ 18,000,822</b>	<b>\$ (372,849)</b>			<b>\$ 202,377,858</b>	<b>\$ 437,869,252</b>	<b>\$ 497,831,192</b>	
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ (1,720,740)	\$ 0	\$ 1,750,060				\$ 29,320	\$ 27,343	
Accounts Payable - General	\$ 2,907,158	\$ 0	\$ 1,662				\$ 2,908,821	\$ 3,479,937	
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	
Due to Other Courts									
Due to State	\$ 0						\$ 0	\$ 0	
TC145 Liability							\$ 17,027,982	\$ 21,172,033	
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	\$ 12,130						\$ 12,130	\$ 26,947	
Interest							\$ 9,679	\$ 265	
Miscellaneous Accrs. Pay and Accrued Liab									
<b>Total Accounts Payable and Accrued Liab</b>	<b>\$ 1,198,548</b>	<b>\$ 750,000</b>	<b>\$ 1,751,722</b>			<b>\$ 17,037,681</b>	<b>\$ 20,737,931</b>	<b>\$ 25,456,525</b>	
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 185,340,197	\$ 235,331,096	
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>						<b>\$ 185,340,197</b>	<b>\$ 185,340,197</b>	<b>\$ 235,331,096</b>	
Accrued Payroll	\$ 5,884	\$ 0	\$ (5,884)				\$ 0	\$ 0	
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 5,884</b>	<b>\$ 0</b>	<b>\$ (5,884)</b>				<b>\$ 0</b>	<b>\$ 0</b>	
Revenue Collected in Advance	\$ 1,278,355	\$ 59,204	\$ 599,133				\$ 1,936,693	\$ 1,128,236	
Liabilities For Deposits	\$ 20,024		\$ 0				\$ 20,024	\$ 19,825	
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections								\$ 0	
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,298,380</b>	<b>\$ 59,204</b>	<b>\$ 599,133</b>				<b>\$ 1,956,717</b>	<b>\$ 1,148,161</b>	
<b>Total Liabilities</b>	<b>\$ 2,502,812</b>	<b>\$ 809,204</b>	<b>\$ 2,344,971</b>			<b>\$ 202,377,858</b>	<b>\$ 208,034,948</b>	<b>\$ 261,835,783</b>	
<b>Total Fund Balance</b>	<b>\$ 215,360,609</b>	<b>\$ 17,191,618</b>	<b>\$ (2,717,820)</b>				<b>\$ 229,834,407</b>	<b>\$ 235,895,409</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 217,863,421</b>	<b>\$ 18,000,822</b>	<b>\$ (372,849)</b>			<b>\$ 202,377,858</b>	<b>\$ 437,869,252</b>	<b>\$ 497,831,192</b>	

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

	For the month ended September									
	Fiscal Year 2017/18							2016/17		
	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	\$ 59,333,678	\$ 609,984	\$ 10,375				\$ 59,954,037	\$ 303,681,092	\$ 55,553,016	\$ 301,209,879
Traffic & Other Infractions	\$ 5,054,911	\$ 12,173					\$ 5,067,084	\$ 37,202,226	\$ 4,809,475	\$ 31,880,857
Other Criminal Cases	\$ 8,183,822	\$ 722,175					\$ 8,905,997	\$ 36,849,174	\$ 8,510,726	\$ 46,003,048
Civil	\$ 6,831,073	\$ 208,720					\$ 7,039,793	\$ 38,422,670	\$ 6,248,454	\$ 39,518,985
Family & Children Services	\$ 6,051,553	\$ 566,519					\$ 6,618,072	\$ 33,458,568	\$ 5,796,403	\$ 32,835,143
Probate, Guardianship & Mental Health Services	\$ 2,498,314	\$ 18,872					\$ 2,517,186	\$ 13,939,481	\$ 2,481,675	\$ 13,805,917
Juvenile Dependency Services	\$ 1,362,493	\$ 22,878					\$ 1,385,371	\$ 7,515,024	\$ 1,212,879	\$ 6,331,932
Juvenile Delinquency Services	\$ 728,215	\$ 39,067					\$ 767,281	\$ 5,214,522	\$ 696,621	\$ 4,789,889
Other Court Operations	\$ 4,110,732	\$ 581,519					\$ 4,692,251	\$ 36,171,537	\$ 4,255,828	\$ 35,981,706
Court Interpreters	\$ 6,759,538	\$ 302,665				\$ 0	\$ 7,062,203	\$ 37,716,782	\$ 7,165,957	\$ 36,722,960
Jury Services	\$ 1,840,684	\$ 146,462	\$ 1,052,825			\$ 9	\$ 3,039,980	\$ 18,221,619	\$ 3,048,074	\$ 18,190,874
Security	\$ 1,967,907	\$ 540,079					\$ 2,507,986	\$ 13,115,122	\$ 2,160,285	\$ 12,628,374
Trial Court Operations Program	\$ 104,722,920	\$ 3,771,112	\$ 1,063,200			\$ 9	\$ 109,557,241	\$ 581,307,817	\$ 101,939,393	\$ 579,899,324
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 4,420,885	\$ 1,479,622	\$ 163				\$ 5,900,669	\$ 44,028,540	\$ 4,232,993	\$ 48,685,191
Fiscal Services	\$ 4,589,114	\$ 631,970				\$ 0	\$ 5,221,084	\$ 24,522,978	\$ 10,130,155	\$ 24,030,236
Human Resources	\$ 2,211,882	\$ 448,023					\$ 2,659,905	\$ 12,866,419	\$ 1,994,359	\$ 12,532,000
Business & Facilities Services	\$ 2,382,514	\$ 3,644,900	\$ 0				\$ 6,027,414	\$ 47,978,337	\$ 6,381,956	\$ 50,705,433
Information Technology	\$ 6,725,784	\$ 11,226,635					\$ 17,952,419	\$ 109,985,912	\$ 13,292,490	\$ 105,991,816
Court Administration Program	\$ 20,330,179	\$ 17,431,150	\$ 163			\$ 0	\$ 37,761,492	\$ 239,382,186	\$ 36,031,952	\$ 241,944,676
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 125,053,099	\$ 21,202,262	\$ 1,063,363			\$ 9	\$ 147,318,733	\$ 820,690,003	\$ 137,971,345	\$ 821,844,000