

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.

for 

Signature of Presiding Judge or Court Executive

10-11-18

Date

Los Angeles Superior Court

Court

FY 2017-18 Quarter 4

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Court

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Court

Fiscal Year and Ending Quarter

		Positions (FTEs) Filled			
Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)					

¹ 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 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)
	Special Revenue		Capital Projects	Debt Service	General						
	Non-Grant	Grant									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 522,345,695	\$ 4,708,023					\$ 527,053,718	\$ 527,704,000	\$ 531,867,247	\$ 537,105,000	
Improvement and Modernization Fund	\$ 1,428,642						\$ 1,428,642	\$ 1,378,000	\$ 1,328,798	\$ 1,378,000	
Judges' Compensation (0150019)	\$ 102,408,216						\$ 102,408,216	\$ 101,529,000	\$ 96,638,936	\$ 100,011,000	
Court Interpreter (0150037)	\$ 36,735,750						\$ 36,735,750	\$ 37,437,000	\$ 34,856,322	\$ 36,458,000	
Civil Coordination Reimbursement (0150091)	\$ 736,122						\$ 736,122	\$ 600,000	\$ 403,017	\$ 600,000	
MOU Reimbursements (0150010 and General)	\$ 5,474,298						\$ 5,474,298	\$ 6,912,000	\$ 5,328,143	\$ 7,158,000	
Other Miscellaneous	\$ 18,887,969						\$ 18,887,969	\$ 18,889,000	\$ 18,887,969	\$ 18,889,000	
	\$ 688,016,692	\$ 4,708,023					\$ 692,724,715	\$ 694,449,000	\$ 689,310,433	\$ 701,599,000	
Grants											
AB 1058 Commissioner/Facilitator			\$ 9,203,874				\$ 9,203,874	\$ 9,158,000	\$ 9,160,250	\$ 9,111,000	
Other Judicial Council Grants			\$ 1,340,236				\$ 1,340,236	\$ 1,817,000	\$ 1,021,466	\$ 1,216,000	
Non-Judicial Council Grants	\$ 1,399,141						\$ 1,399,141	\$ 1,394,000	\$ 1,400,729	\$ 1,384,000	
	\$ 1,399,141		\$ 10,544,111				\$ 11,943,252	\$ 12,369,000	\$ 11,582,446	\$ 11,711,000	
Other Financing Sources											
Interest Income	\$ 2,515,676	\$ 143,034					\$ 2,658,709	\$ 187,000	\$ 1,830,678	\$ 187,000	
Investment Income											
Donations		\$ 8,982					\$ 8,982	\$ 265,000	\$ 11,100	\$ 265,000	
Local Fees	\$ 1,817,316	\$ 24,051,726					\$ 25,869,042	\$ 23,883,000	\$ 25,494,698	\$ 22,371,000	
Non-Fee Revenues	\$ 3,512,040						\$ 3,512,040	\$ 4,525,000	\$ 4,019,182	\$ 4,525,000	
Enhanced Collections											
Escheatment	\$ 465,895						\$ 465,895	\$ 800,000	\$ 439,239	\$ 800,000	
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 3,281,312						\$ 3,281,312	\$ 5,470,000	\$ 2,686,045	\$ 4,661,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 73,633						\$ 73,633		\$ 241,997		
	\$ 11,665,871	\$ 24,203,742					\$ 35,869,613	\$ 35,130,000	\$ 34,722,940	\$ 32,809,000	
Total Revenues	\$ 701,081,705	\$ 28,911,765	\$ 10,544,111				\$ 740,537,580	\$ 741,948,000	\$ 735,615,819	\$ 746,119,000	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 392,862,716	\$ 7,670,371	\$ 5,216,521				\$ 405,749,608	\$ 423,614,813	\$ 393,251,514	\$ 429,184,000	
Temp Help	\$ 7,661,925		\$ 62,582				\$ 7,724,507	\$ 771,187	\$ 8,276,990		
Overtime	\$ 3,256,163	\$ 654	\$ 30,240				\$ 3,287,058	\$ 1,974,000	\$ 1,843,910	\$ 1,974,000	
Staff Benefits	\$ 197,557,040	\$ 3,675,708	\$ 3,455,616				\$ 204,688,364	\$ 210,259,000	\$ 194,782,997	\$ 207,761,000	
	\$ 601,337,845	\$ 11,346,733	\$ 8,764,959				\$ 621,449,538	\$ 636,619,000	\$ 598,155,411	\$ 638,919,000	
Operating Expenses and Equipment											
General Expense	\$ 35,303,906		\$ 174,328				\$ 35,478,234	\$ 42,011,033	\$ 28,074,137	\$ 40,208,000	
Printing	\$ 1,328,834						\$ 1,328,834	\$ 2,826,648	\$ 1,590,650	\$ 2,414,000	
Telecommunications	\$ 5,076,535						\$ 5,076,535	\$ 4,707,517	\$ 3,974,938	\$ 4,622,000	
Postage	\$ 3,723,979		\$ 4,577				\$ 3,728,556	\$ 3,921,256	\$ 3,804,219	\$ 4,011,000	
Insurance	\$ 64,883		\$ 23,637				\$ 88,520	\$ 299,000	\$ 249,238	\$ 190,000	
In-State Travel	\$ 725,357	\$ 0	\$ 11,874				\$ 737,231	\$ 968,753	\$ 728,439	\$ 1,010,000	
Out-of-State Travel	\$ 60,142						\$ 60,142	\$ 52,647	\$ 57,753	\$ 3,000	
Training	\$ 399,518		\$ 9,954				\$ 409,473	\$ 480,791	\$ 472,575	\$ 442,000	
Security Services	\$ 1,125,917		\$ 1,015,253				\$ 2,141,170	\$ 1,723,000	\$ 1,788,447	\$ 1,437,000	
Facility Operations	\$ 14,010,844						\$ 14,010,844	\$ 10,016,544	\$ 18,859,049	\$ 7,023,000	
Utilities											
Contracted Services	\$ 26,081,095	\$ 1,364,019	\$ 279,547				\$ 27,724,661	\$ 36,945,932	\$ 26,115,297	\$ 43,340,000	
Consulting and Professional Services	\$ 23,808,174						\$ 23,808,174	\$ 26,656,117	\$ 21,874,818	\$ 28,956,000	
Information Technology	\$ 21,210,301		\$ 324,901				\$ 21,535,202	\$ 31,791,961	\$ 12,993,600	\$ 26,237,000	
Major Equipment	\$ 3,254,764						\$ 3,254,764	\$ 1,823,012	\$ 3,979,445	\$ 3,225,000	
Other Items of Expense	\$ 318,704						\$ 318,704	\$ 13,398,792	\$ 273,384	\$ 13,359,000	
	\$ 136,492,953	\$ 1,364,019	\$ 1,844,070				\$ 139,701,043	\$ 177,623,003	\$ 124,835,989	\$ 176,477,000	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,510,200						\$ 4,510,200	\$ 6,300,000	\$ 4,704,846	\$ 6,300,000	
Judgements, Settlements and Claims	\$ 2,885						\$ 2,885	\$ 148,000	\$ 10,990	\$ 148,000	
Debt Service											
Other	\$ 1,501,587						\$ 1,501,587		\$ 5,249,457		
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 47,130						\$ 47,130		\$ (438)		
	\$ 6,061,801						\$ 6,061,801	\$ 6,448,000	\$ 9,964,856	\$ 6,448,000	
Total Expenditures	\$ 743,892,599	\$ 12,710,753	\$ 10,609,029				\$ 767,212,381	\$ 820,690,003	\$ 732,956,256	\$ 821,844,000	
Excess (Deficit) of Revenues Over Expenditures	\$ (42,810,894)	\$ 16,201,012	\$ (64,919)				\$ (26,674,801)	\$ (78,742,003)	\$ 2,659,563	\$ (75,725,000)	
Operating Transfers In (Out)	\$ 12,640,074	\$ (12,704,993)	\$ 64,919				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 68,001,349	\$ 16,529,495	\$ 0				\$ 84,530,845	\$ 84,530,845	\$ 81,871,282	\$ 81,871,282	
Ending Balance (Deficit)	\$ 37,830,530	\$ 20,025,515	\$ 0				\$ 57,856,044	\$ 5,788,842	\$ 84,530,845	\$ 6,146,282	

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

	For the month ended June								2016/17	
	Fiscal Year 2017/18							Total Funds (Info. Purposes Only)		Total Funds (Info. Purposes Only)
	Governmental Funds			Capital Project	Debt Service	Proprietary Funds	Fiduciary Funds			
General	Special Revenue		Grant							
	Non-Grant	Grant								
ASSETS										
Operations	\$ (25,670,854)	\$ 18,271,097	\$ 0				\$ 1,533,460	\$ (5,866,297)	\$ 794,335	
Payroll	\$ 3,798,293							\$ 3,798,293	\$ 3,798,293	
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	\$ 28,308,826	\$ 11,982,734	\$ 0				\$ 184,575,843	\$ 224,867,403	\$ 233,608,718	
Cash Outside of the JCC							\$ 2,444	\$ 2,444	\$ 2,688	
Cash Equivalents	\$ 47,667,963						\$ 18,050,949	\$ 65,718,912	\$ 82,517,861	
Total Cash and Cash Equivalents	\$ 54,194,228	\$ 30,253,831	\$ 0				\$ 204,162,695	\$ 288,610,754	\$ 320,811,895	
Short-Term Investment Investments										
Total Investments										
Accrued Revenue	\$ 222,128	\$ 34,737	\$ 0					\$ 256,865	\$ 179,395	
Accounts Receivable - General	\$ 104,376		\$ 0					\$ 104,376	\$ 50,048	
Dishonored Checks										
Due From Employee										
Civil Jury Fees										
Trust										
Due From Other Funds	\$ 19,507,198	\$ 247,969	\$ 0					\$ 19,755,166	\$ 21,982,108	
Due From Other Governments	\$ 1,969,487	\$ 73					\$ 1,543,346	\$ 3,512,906	\$ 3,732,151	
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0	
Due From State	\$ 11,570,606	\$ 816,699	\$ 4,214,588					\$ 16,601,894	\$ 14,237,096	
Trust Due To/From							\$ 2,547,671	\$ 2,547,671	\$ 379,817	
Distribution Due To/From										
Civil Filing Fee Due To/From							\$ 45,883	\$ 45,883		
General Due To/From	\$ 545,369	\$ 3,054,792						\$ 3,600,161	\$ 2,345,628	
Total Receivables	\$ 33,919,164	\$ 4,154,269	\$ 4,214,588				\$ 4,136,900	\$ 46,424,921	\$ 42,906,243	
Prepaid Expenses - General	\$ 50,443	\$ 0						\$ 50,443	\$ 3,062,138	
Salary and Travel Advances										
Counties										
Total Prepaid Expenses	\$ 50,443	\$ 0						\$ 50,443	\$ 3,062,138	
Other Assets										
Total Other Assets										
Total Assets	\$ 88,163,835	\$ 34,408,100	\$ 4,214,588				\$ 208,299,595	\$ 335,086,118	\$ 366,780,276	
LIABILITIES AND FUND BALANCES										
Accrued Liabilities	\$ 6,429,832	\$ 120,915	\$ 71,309					\$ 6,622,056	\$ 1,700,372	
Accounts Payable - General	\$ 5,118,210	\$ 0	\$ 28,514				\$ 0	\$ 5,146,724	\$ 6,309,270	
Due to Other Funds	\$ 3,423,377	\$ 12,873,341	\$ 3,658,921				\$ 5,993,242	\$ 25,948,881	\$ 24,707,553	
Due to Other Courts	\$ 62,487							\$ 62,487		
Due to State	\$ 1,601,834						\$ 9,992,042	\$ 11,593,876	\$ 7,172,542	
TC145 Liability							\$ 20,068,131	\$ 20,068,131	\$ 22,265,316	
Due to Other Governments	\$ 4,944,733	\$ 828,727	\$ 181,822				\$ 21,831,089	\$ 27,786,370	\$ 31,604,477	
AB145 Due to Other Government Agency										
Due to Other Public Agencies										
Sales and Use Tax	\$ 7,156							\$ 7,156	\$ 8,941	
Interest							\$ 18,231	\$ 18,231	\$ 8,264	
Miscellaneous Accts. Pay. and Accrued Liab.										
Total Accounts Payable and Accrued Liab.	\$ 21,587,629	\$ 13,822,982	\$ 3,940,567				\$ 57,902,734	\$ 97,253,912	\$ 93,776,735	
Civil										
Criminal										
Unreconciled - Civil and Criminal										
Trust Held Outside of the JCC							\$ 150,396,861	\$ 150,396,861	\$ 160,625,981	
Trust Interest Payable										
Miscellaneous Trust										
Total Trust Deposits							\$ 150,396,861	\$ 150,396,861	\$ 160,625,981	
Accrued Payroll	\$ 27,596,142	\$ 500,025	\$ (210)					\$ 28,095,957	\$ 26,485,779	
Benefits Payable										
Deferred Compensation Payable										
Deductions Payable										
Payroll Clearing										
Total Payroll Liabilities	\$ 27,596,142	\$ 500,025	\$ (210)					\$ 28,095,957	\$ 26,485,779	
Revenue Collected in Advance	\$ 1,055,843	\$ 59,204	\$ 274,232					\$ 1,389,279	\$ 1,340,912	
Liabilities For Deposits	\$ 93,691	\$ 375	\$ 0					\$ 94,066	\$ 20,024	
Jury Fees - Non-Interest										
Fees - Partial Payment & Overpayment										
Uncleared Collections									\$ 0	
Other Miscellaneous Liabilities										
Total Other Liabilities	\$ 1,149,534	\$ 59,579	\$ 274,232					\$ 1,483,345	\$ 1,360,936	
Total Liabilities	\$ 50,333,305	\$ 14,382,586	\$ 4,214,588				\$ 208,299,595	\$ 277,230,074	\$ 282,249,431	
Total Fund Balance	\$ 37,830,530	\$ 20,025,515	\$ 0					\$ 57,856,044	\$ 84,530,845	
Total Liabilities and Fund Balance	\$ 88,163,835	\$ 34,408,100	\$ 4,214,588				\$ 208,299,595	\$ 335,086,118	\$ 366,780,276	

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

For the month ended June										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 297,236,603	\$ 4,794,561	\$ 1,587				\$ 302,032,750	\$ 303,681,092	\$ 288,678,550	\$ 301,209,679
Traffic & Other Infractions	\$ 25,797,024	\$ 1,153,535					\$ 26,950,559	\$ 37,202,226	\$ 26,767,988	\$ 31,880,857
Other Criminal Cases	\$ 42,090,342	\$ 5,068,242					\$ 47,158,584	\$ 36,649,174	\$ 46,679,974	\$ 46,003,048
Civil	\$ 35,383,271	\$ 1,123,975				\$ 45,883	\$ 36,553,129	\$ 38,422,670	\$ 35,003,039	\$ 39,518,965
Family & Children Services	\$ 30,543,591	\$ 3,111,795					\$ 33,655,386	\$ 33,458,568	\$ 31,670,178	\$ 32,835,143
Probate, Guardianship & Mental Health Services	\$ 13,049,332	\$ 88,929					\$ 13,138,262	\$ 13,939,481	\$ 12,922,492	\$ 13,805,917
Juvenile Dependency Services	\$ 7,708,203	\$ 648,406					\$ 8,356,608	\$ 7,515,024	\$ 6,917,762	\$ 6,331,932
Juvenile Delinquency Services	\$ 3,746,180	\$ 944,895					\$ 4,691,075	\$ 5,214,522	\$ 4,520,245	\$ 4,789,869
Other Court Operations	\$ 21,201,490	\$ 5,355,747	\$ 1,501,219				\$ 28,058,455	\$ 36,171,537	\$ 24,250,011	\$ 35,981,706
Court Interpreters	\$ 34,500,151	\$ 1,714,553				\$ 0	\$ 36,214,704	\$ 37,716,782	\$ 35,991,855	\$ 36,722,960
Jury Services	\$ 9,426,540	\$ 2,168,911	\$ 4,510,200			\$ 9	\$ 16,105,660	\$ 18,221,619	\$ 15,876,461	\$ 18,190,874
Security	\$ 10,299,311	\$ 4,378,814					\$ 14,678,125	\$ 13,115,122	\$ 13,131,598	\$ 12,628,374
Trial Court Operations Program	\$ 530,982,037	\$ 30,552,363	\$ 6,013,005			\$ 45,892	\$ 567,593,297	\$ 581,307,817	\$ 542,410,152	\$ 579,899,324
Enhanced Collections									\$ 23	
Other Non-Court Operations									\$ 23	
Non-Court Operations Program									\$ 23	
Executive Office	\$ 22,752,106	\$ 7,965,613	\$ 1,666				\$ 30,719,385	\$ 44,028,540	\$ 24,664,177	\$ 48,685,191
Fiscal Services	\$ 10,401,950	\$ 6,105,785				\$ 1,238	\$ 16,508,972	\$ 24,522,978	\$ 23,591,638	\$ 24,030,236
Human Resources	\$ 10,689,797	\$ 2,132,920					\$ 12,822,717	\$ 12,866,419	\$ 11,842,585	\$ 12,532,000
Business & Facilities Services	\$ 12,198,819	\$ 39,528,196	\$ 0				\$ 51,727,016	\$ 47,978,337	\$ 50,854,788	\$ 50,705,433
Information Technology	\$ 34,424,828	\$ 53,416,165					\$ 87,840,993	\$ 109,985,912	\$ 79,592,893	\$ 105,991,816
Court Administration Program	\$ 90,467,500	\$ 109,148,680	\$ 1,666			\$ 1,238	\$ 199,619,084	\$ 239,382,186	\$ 190,546,081	\$ 241,944,676
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 621,449,538	\$ 139,701,043	\$ 6,014,671			\$ 47,130	\$ 767,212,381	\$ 820,690,003	\$ 732,956,256	\$ 821,844,000

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	50,443	-	50,443	-	-	-	-	-	50,443	
Restricted	-	-	-	20,025,515	-	-	-	-	20,025,515	
Committed	29,145,418	3,562,750	32,708,167	-	-	-	-	-	32,708,167	
Assigned	1,425,344	3,646,576	5,071,920	-	-	-	-	-	5,071,920	
Unassigned	-	-	-	-	-	-	-	-	-	
Total	\$ 30,621,204	\$ 7,209,326	\$ 37,830,530	\$ 20,025,515	\$ -	\$ -	\$ -	\$ -	\$ 57,856,044	