

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.

Sec. [Signature]

Signature of Presiding Judge or Court Executive

12/7/18

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
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 September											
Fiscal Year 2018/19									2017/18		
	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	\$ 252,499,811	\$ 410,255					\$ 252,910,066	\$ 555,524,000	\$ 260,498,580	\$ 527,704,000	
Improvement and Modernization Fund	\$ (3,968)						\$ (3,968)	\$ 1,378,000	\$ 1,402,824	\$ 1,378,000	
Judges' Compensation (0150019)	\$ 21,929,148						\$ 21,929,148	\$ 108,738,000	\$ 20,928,987	\$ 101,529,000	
Court Interpreter (0150037)	\$ 5,068,219						\$ 5,068,219	\$ 38,871,000	\$ 5,491,689	\$ 37,437,000	
Civil Coordination Reimbursement (0150091)	\$ 287,197						\$ 287,197	\$ 600,000	\$ 302,963	\$ 600,000	
MOU Reimbursements (0150010 and General)	\$ 98,625						\$ 98,625	\$ 11,675,000	\$ 1,351,166	\$ 6,912,000	
Other Miscellaneous								\$ 18,888,000		\$ 18,889,000	
	\$ 279,879,032	\$ 410,255					\$ 280,289,287	\$ 735,674,000	\$ 289,976,209	\$ 694,449,000	
Grants											
AB 1058 Commissioner/Facilitator	\$ 1,378,000		\$ (1,038,776)				\$ 339,224	\$ 9,545,000	\$ (646,038)	\$ 9,158,000	
Other Judicial Council Grants			\$ 404,736				\$ 404,736	\$ 1,729,000	\$ (81,387)	\$ 1,817,000	
Non-Judicial Council Grants								\$ 1,398,000		\$ 1,394,000	
	\$ 1,378,000		\$ (634,040)				\$ 743,960	\$ 12,672,000	\$ (727,425)	\$ 12,369,000	
Other Financing Sources											
Interest Income	\$ 100,167	\$ 7,336					\$ 107,503	\$ 187,000	\$ (113,819)	\$ 187,000	
Investment Income								\$ 265,000		\$ 265,000	
Donations								\$ 27,684,000	\$ 2,995,465	\$ 23,883,000	
Local Fees	\$ 145,188	\$ 2,852,558					\$ 2,997,746	\$ 4,525,000	\$ 1,219	\$ 4,525,000	
Non-Fee Revenues	\$ 1,680						\$ 1,680	\$ 800,000		\$ 800,000	
Enhanced Collections											
Escheatment	\$ 111,286						\$ 111,286				
Prior Year Revenue								\$ 461,837	\$ 486,974	\$ 5,470,000	
County Program - Restricted											
Reimbursement Other	\$ 461,837						\$ 461,837	\$ 5,325,000			
Sale of Fixed Assets									\$ 3,673		
Other Miscellaneous	\$ 0						\$ 0				
	\$ 820,158	\$ 2,859,893					\$ 3,680,051	\$ 38,786,000	\$ 3,373,511	\$ 35,130,000	
Total Revenues	\$ 282,077,190	\$ 3,270,148	\$ (634,040)				\$ 284,713,299	\$ 787,132,000	\$ 292,622,295	\$ 741,948,000	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 83,790,706	\$ 1,587,879	\$ 1,036,435				\$ 86,415,020	\$ 441,661,000	\$ 84,056,077	\$ 423,614,813	
Temp Help	\$ 1,461,646		\$ 12,799				\$ 1,474,445	\$ 9,041,000	\$ 1,745,430	\$ 771,187	
Overtime	\$ 690,486	\$ 58	\$ 1,613				\$ 692,156	\$ 1,974,000	\$ 647,808	\$ 1,974,000	
Staff Benefits	\$ 40,427,618	\$ 705,278	\$ 521,301				\$ 41,654,198	\$ 227,209,000	\$ 38,603,785	\$ 210,259,000	
	\$ 126,370,455	\$ 2,293,216	\$ 1,572,147				\$ 130,235,818	\$ 679,885,000	\$ 125,053,099	\$ 636,619,000	
Operating Expenses and Equipment											
General Expense	\$ 6,230,490		\$ 41,062				\$ 6,271,552	\$ 28,875,756	\$ 6,996,006	\$ 42,011,033	
Printing	\$ 155,753						\$ 155,753	\$ 2,249,398	\$ 279,426	\$ 2,826,648	
Telecommunications	\$ 293,024						\$ 293,024	\$ 4,512,158	\$ 336,492	\$ 4,707,517	
Postage	\$ 6,222						\$ 6,222	\$ 3,872,000	\$ 13,593	\$ 3,921,256	
Insurance	\$ 55,284		\$ 6,100				\$ 61,384	\$ 256,000	\$ 4,040	\$ 299,000	
In-State Travel	\$ 155,809	\$ 548	\$ 1,780				\$ 158,137	\$ 991,000	\$ 136,443	\$ 968,753	
Out-of-State Travel	\$ 28,962						\$ 28,962	\$ 52,000	\$ 27,836	\$ 52,647	
Training	\$ 162,149		\$ 820				\$ 162,969	\$ 487,340	\$ 152,060	\$ 480,791	
Security Services								\$ 2,241,000	\$ 122,420	\$ 1,723,000	
Facility Operations	\$ 1,037,935						\$ 1,037,935	\$ 6,680,729	\$ 1,639,983	\$ 10,016,544	
Utilities											
Contracted Services	\$ 3,058,562	\$ 225,656	\$ 40,024				\$ 3,324,241	\$ 28,171,744	\$ 4,524,533	\$ 36,945,932	
Consulting and Professional Services	\$ 153,592						\$ 153,592	\$ 24,502,965	\$ 327,004	\$ 26,656,117	
Information Technology	\$ 1,867,127		\$ 62,065				\$ 1,929,192	\$ 29,277,173	\$ 4,915,144	\$ 31,791,961	
Major Equipment	\$ 857,571						\$ 857,571	\$ 1,034,902	\$ 1,671,520	\$ 1,823,012	
Other Items of Expense	\$ 16,388						\$ 16,388	\$ 11,643,006	\$ 55,762	\$ 13,398,792	
	\$ 14,078,867	\$ 226,203	\$ 151,852				\$ 14,456,922	\$ 144,847,171	\$ 21,202,262	\$ 177,623,003	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,064,948						\$ 1,064,948	\$ 6,300,000	\$ 1,052,825	\$ 6,300,000	
Judgements, Settlements and Claims								\$ 148,000	\$ 163	\$ 148,000	
Debt Service											
Other	\$ 0						\$ 0		\$ 10,375		
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 0						\$ 0		\$ 9		
	\$ 1,064,948						\$ 1,064,948	\$ 6,448,000	\$ 1,063,372	\$ 6,448,000	
Total Expenditures	\$ 141,514,270	\$ 2,519,419	\$ 1,723,999				\$ 145,757,688	\$ 831,180,171	\$ 147,318,733	\$ 820,690,003	
Excess (Deficit) of Revenues Over Expenditures	\$ 140,562,920	\$ 750,729	\$ (2,358,038)				\$ 138,955,611	\$ (44,048,171)	\$ 145,303,562	\$ (78,742,003)	
Operating Transfers In (Out)	\$ 0						\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 37,830,530	\$ 20,025,515	\$ 0				\$ 57,856,044	\$ 57,856,044	\$ 84,530,845	\$ 84,530,845	
Ending Balance (Deficit)	\$ 178,393,449	\$ 20,776,244	\$ (2,358,038)				\$ 196,811,655	\$ 13,807,873	\$ 229,834,407	\$ 5,788,842	

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

For the month ended September									
Fiscal Year 2018/19									2017/18
	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	\$ (18,003,072)	\$ 19,310,950	\$ (1,439,305)				\$ 463,147	\$ 331,719	\$ 11,340,910
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	\$ 143,119,612	\$ 2,392,259	\$ (1,755,198)				\$ 184,569,439	\$ 328,326,112	\$ 292,849,584
Cash Outside of the JCC							\$ 3,254	\$ 3,254	\$ 9,618
Cash Equivalents	\$ 52,208,190						\$ 17,863,220	\$ 70,071,409	\$ 122,957,216
Total Cash and Cash Equivalents	\$ 181,213,022	\$ 21,703,209	\$ (3,194,503)				\$ 202,899,060	\$ 402,620,787	\$ 431,045,620
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 145,104		\$ 0					\$ 145,104	\$ 36,437
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust Due From Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 116,351	\$ 0					\$ 456,070	\$ 572,421	\$ 534,709
Due From Other Courts	\$ 3,324						\$ 0	\$ 3,324	\$ 0
Due From State	\$ 1,507,019	\$ 0	\$ 864,700					\$ 2,371,719	\$ 3,190,348
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 1,771,799	\$ 0	\$ 864,700				\$ 456,070	\$ 3,092,569	\$ 3,761,494
Prepaid Expenses - General	\$ 0	\$ 0						\$ 0	\$ 3,062,138
Salary and Travel Advances	\$ (927)							\$ (927)	
Counties									
Total Prepaid Expenses	\$ (927)	\$ 0						\$ (927)	\$ 3,062,138
Other Assets									
Total Other Assets									
Total Assets	\$ 182,983,894	\$ 21,703,209	\$ (2,329,804)				\$ 203,355,130	\$ 405,712,429	\$ 437,869,252
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 29,320
Accounts Payable - General	\$ 3,431,360	\$ 117,386	\$ 28,445				\$ 0	\$ 3,577,190	\$ 2,908,821
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts	\$ 0							\$ 0	
Due to State	\$ 0						\$ 0	\$ 0	\$ 0
TC145 Liability							\$ 18,759,380	\$ 18,759,380	\$ 17,027,982
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	\$ 9,599							\$ 9,599	\$ 12,130
Interest							\$ 23,057	\$ 23,057	\$ 9,679
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 3,440,959	\$ 867,386	\$ 28,445				\$ 18,782,437	\$ 23,119,226	\$ 20,737,931
Civil Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 184,572,693	\$ 184,572,693	\$ 185,340,197
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 184,572,693	\$ 184,572,693	\$ 185,340,197
Accrued Payroll	\$ 210	\$ 0	\$ (210)					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 210	\$ 0	\$ (210)					\$ 0	\$ 0
Revenue Collected in Advance	\$ 1,055,843	\$ 59,204	\$ 0					\$ 1,115,047	\$ 1,936,693
Liabilities For Deposits	\$ 93,432	\$ 375	\$ 0					\$ 93,807	\$ 20,024
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,149,275	\$ 59,579	\$ 0					\$ 1,208,855	\$ 1,956,717
Total Liabilities	\$ 4,590,444	\$ 926,965	\$ 28,235				\$ 203,355,130	\$ 208,900,774	\$ 208,034,846
Total Fund Balance	\$ 178,393,449	\$ 20,776,244	\$ (2,358,038)					\$ 196,811,655	\$ 229,834,407
Total Liabilities and Fund Balance	\$ 182,983,894	\$ 21,703,209	\$ (2,329,804)				\$ 203,355,130	\$ 405,712,429	\$ 437,869,252

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

For the month ended September										
Fiscal Year 2018/19									2017/18	
	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	\$ 60,166,577	\$ 793,360	\$ 0				\$ 60,959,937	\$ 318,225,129	\$ 59,954,037	\$ 303,681,092
Traffic & Other Infractions	\$ 4,638,695	\$ 6,440					\$ 4,645,136	\$ 30,536,000	\$ 5,067,084	\$ 37,202,226
Other Criminal Cases	\$ 7,786,589	\$ 647,915					\$ 8,434,505	\$ 44,972,000	\$ 8,905,997	\$ 36,649,174
Civil	\$ 6,762,935	\$ 106,409					\$ 6,869,344	\$ 40,180,439	\$ 7,039,793	\$ 38,422,670
Family & Children Services	\$ 5,825,887	\$ 499,264					\$ 6,325,150	\$ 39,321,000	\$ 6,618,072	\$ 33,458,568
Probate, Guardianship & Mental Health Services	\$ 2,464,312	\$ 13,435					\$ 2,477,746	\$ 15,912,000	\$ 2,517,186	\$ 13,939,481
Juvenile Dependency Services	\$ 1,569,172	\$ 56,132					\$ 1,625,304	\$ 6,582,000	\$ 1,385,371	\$ 7,515,024
Juvenile Delinquency Services	\$ 682,986	\$ 35,718					\$ 718,704	\$ 5,081,000	\$ 767,281	\$ 5,214,522
Other Court Operations	\$ 3,932,215	\$ 1,211,603					\$ 5,143,817	\$ 32,477,094	\$ 4,692,251	\$ 36,171,537
Court Interpreters	\$ 6,794,768	\$ 502,710				\$ 0	\$ 7,297,478	\$ 39,312,705	\$ 7,062,203	\$ 37,716,782
Jury Services	\$ 1,750,448	\$ 122,493	\$ 1,064,948			\$ 0	\$ 2,937,888	\$ 18,005,285	\$ 3,039,980	\$ 18,221,619
Security	\$ 1,863,814	\$ (119,806)					\$ 1,744,008	\$ 13,774,893	\$ 2,507,986	\$ 13,115,122
Trial Court Operations Program	\$ 104,238,398	\$ 3,875,673	\$ 1,064,948			\$ 0	\$ 109,179,019	\$ 604,379,545	\$ 109,557,241	\$ 581,307,817
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 4,612,191	\$ 109,400					\$ 4,721,591	\$ 51,748,830	\$ 5,900,669	\$ 44,028,540
Fiscal Services	\$ 10,437,367	\$ 934,359				\$ 0	\$ 11,371,726	\$ 26,431,434	\$ 5,221,084	\$ 24,522,978
Human Resources	\$ 1,903,366	\$ 525,584					\$ 2,428,950	\$ 13,276,146	\$ 2,659,905	\$ 12,866,419
Business & Facilities Services	\$ 2,299,783	\$ 5,043,930					\$ 7,343,712	\$ 40,293,509	\$ 6,027,414	\$ 47,978,337
Information Technology	\$ 6,744,713	\$ 3,967,976					\$ 10,712,689	\$ 95,050,707	\$ 17,952,419	\$ 109,985,912
Court Administration Program	\$ 25,997,420	\$ 10,581,249				\$ 0	\$ 36,578,669	\$ 226,800,626	\$ 37,761,492	\$ 239,382,186
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 130,235,818	\$ 14,456,922	\$ 1,064,948			\$ 0	\$ 145,757,688	\$ 831,180,171	\$ 147,318,733	\$ 820,690,003