

**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

10/18/19  
Date

County of Los Angeles  
Court  
FY 2018-19 Quarter 4  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

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Court

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

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Court

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Fiscal Year and Ending Quarter

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

<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  
 Balance Sheet  
 (Unaudited)

For the month ended June											
Fiscal Year 2018/19									2017/18		
	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								
<b>ASSETS</b>											
Operations	\$ (23,363,268)	\$ 21,991,099	\$ 0				\$ 426,787	\$ (945,382)	\$ (5,866,297)		
Payroll	\$ 4,299,956							\$ 4,299,956	\$ 3,798,293		
Jury Revolving	\$ 0							\$ 0			
Other Distribution											
Civil Filing Fees Trust							\$ 0	\$ 0	\$ 0		
Credit Card											
Cash on Hand	\$ 90,000							\$ 90,000	\$ 90,000		
Cash with County	\$ 21,165,987	\$ 13,023,404	\$ 0				\$ 201,351,735	\$ 235,541,125	\$ 224,867,403		
Cash Outside of the JCC							\$ 2,010	\$ 2,010	\$ 2,444		
Cash Equivalents	\$ 36,348,107						\$ 13,485,631	\$ 49,833,739	\$ 65,718,912		
Total Cash and Cash Equivalents	\$ 38,540,782	\$ 35,014,503	\$ 0				\$ 215,266,163	\$ 288,821,447	\$ 288,610,754		
Short-Term Investment Investments											
Total Investments											
Accrued Revenue	\$ 1,938,662	\$ 48,297						\$ 1,986,959	\$ 256,865		
Accounts Receivable - General	\$ 91,030		\$ 0					\$ 91,030	\$ 104,376		
Dishonored Checks											
Due From Employee											
Civil Jury Fees Trust											
Due From Other Funds	\$ 30,618,699	\$ 405,306	\$ 0					\$ 31,024,005	\$ 19,755,166		
Due From Other Governments	\$ 1,928,948	\$ 63					\$ 1,538,550	\$ 3,467,561	\$ 3,512,906		
Due From Other Courts	\$ 130						\$ 0	\$ 130	\$ 0		
Due From State	\$ 21,250,037	\$ 814,653	\$ 6,150,916					\$ 28,215,606	\$ 16,601,894		
Trust Due To/From							\$ 5,402,566	\$ 5,402,566	\$ 2,547,671		
Distribution Due To/From											
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 45,883		
General Due To/From	\$ 1,922,483	\$ 4,134,927						\$ 6,057,410	\$ 3,600,161		
Total Receivables	\$ 57,749,989	\$ 5,403,246	\$ 6,150,916				\$ 6,941,116	\$ 76,245,267	\$ 46,424,921		
Prepaid Expenses - General	\$ 59,330	\$ 0						\$ 59,330	\$ 50,443		
Salary and Travel Advances Counties	\$ 0							\$ 0			
Total Prepaid Expenses	\$ 59,330	\$ 0						\$ 59,330	\$ 50,443		
Other Assets											
Total Other Assets											
Total Assets	\$ 96,350,101	\$ 40,417,749	\$ 6,150,916				\$ 222,207,279	\$ 365,126,045	\$ 335,086,118		
<b>LIABILITIES AND FUND BALANCES</b>											
Accrued Liabilities	\$ 8,578,207	\$ 106,625	\$ 19,315					\$ 8,704,147	\$ 6,622,056		
Accounts Payable - General	\$ 7,837,023	\$ 0	\$ 7,515				\$ 0	\$ 7,844,538	\$ 5,146,724		
Due to Other Funds	\$ 10,438,698	\$ 15,174,350	\$ 5,743,790				\$ 11,127,142	\$ 42,483,981	\$ 25,948,881		
Due to Other Courts	\$ 0							\$ 0	\$ 62,487		
Due to State	\$ 1,267,653		\$ 14,760				\$ 15,727,836	\$ 17,010,249	\$ 11,593,876		
TC145 Liability							\$ 14,343,899	\$ 14,343,899	\$ 20,068,131		
Due to Other Governments	\$ 5,019,869	\$ 811,951	\$ 115,007				\$ 22,926,851	\$ 28,873,677	\$ 27,786,370		
AB145 Due to Other Government Agency											
Due to Other Public Agencies											
Sales and Use Tax	\$ 11,396							\$ 11,396	\$ 7,156		
Interest							\$ 24,589	\$ 24,589	\$ 18,231		
Miscellaneous Accts. Pay. and Accrued Liab.											
Total Accounts Payable and Accrued Liab.	\$ 33,152,846	\$ 16,092,926	\$ 5,900,388				\$ 64,150,317	\$ 119,296,477	\$ 97,253,912		
Civil Unreconciled - Civil and Criminal											
Trust Held Outside of the JCC							\$ 158,056,962	\$ 158,056,962	\$ 150,396,861		
Trust Interest Payable											
Miscellaneous Trust											
Total Trust Deposits							\$ 158,056,962	\$ 158,056,962	\$ 150,396,861		
Accrued Payroll	\$ 28,893,315	\$ 493,654	\$ (910)					\$ 29,386,060	\$ 28,095,957		
Benefits Payable											
Deferred Compensation Payable											
Deductions Payable											
Payroll Clearing											
Total Payroll Liabilities	\$ 28,893,315	\$ 493,654	\$ (910)					\$ 29,386,060	\$ 28,095,957		
Revenue Collected in Advance	\$ 1,073,797	\$ 59,204	\$ 251,438					\$ 1,384,439	\$ 1,389,279		
Liabilities For Deposits	\$ 90,639	\$ 375	\$ 0					\$ 91,014	\$ 94,066		
Jury Fees - Non-Interest											
Fees - Partial Payment & Overpayment											
Uncleared Collections	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0			
Other Miscellaneous Liabilities											
Total Other Liabilities	\$ 1,164,436	\$ 59,579	\$ 251,438				\$ 0	\$ 1,475,453	\$ 1,483,345		
Total Liabilities	\$ 63,210,597	\$ 16,646,159	\$ 6,150,916				\$ 222,207,279	\$ 308,214,951	\$ 277,230,074		
Total Fund Balance	\$ 33,139,504	\$ 23,771,590	\$ 0					\$ 56,911,094	\$ 57,856,044		
Total Liabilities and Fund Balance	\$ 96,350,101	\$ 40,417,749	\$ 6,150,916				\$ 222,207,279	\$ 365,126,045	\$ 335,086,118		

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 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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 549,644,399	\$ 4,837,144					\$ 554,481,543	\$ 555,524,000	\$ 527,053,718	\$ 527,704,000	
Improvement and Modernization Fund	\$ 1,291,622						\$ 1,291,622	\$ 1,378,000	\$ 1,428,642	\$ 1,378,000	
Judges' Compensation (0150019)	\$ 110,814,947						\$ 110,814,947	\$ 108,738,000	\$ 102,408,216	\$ 101,529,000	
Court Interpreter (0150037)	\$ 38,602,834						\$ 38,602,834	\$ 38,871,000	\$ 36,735,750	\$ 37,437,000	
Civil Coordination Reimbursement (0150091)	\$ 952,168						\$ 952,168	\$ 600,000	\$ 736,122	\$ 600,000	
MOU Reimbursements (0150010 and General)	\$ 10,425,086						\$ 10,425,086	\$ 11,675,000	\$ 5,474,298	\$ 6,912,000	
Other Miscellaneous	\$ 18,887,968						\$ 18,887,968	\$ 18,888,000	\$ 18,887,969	\$ 18,889,000	
	<b>\$ 730,619,024</b>	<b>\$ 4,837,144</b>					<b>\$ 735,456,168</b>	<b>\$ 735,674,000</b>	<b>\$ 692,724,715</b>	<b>\$ 694,449,000</b>	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ 9,398,945				\$ 9,398,945	\$ 9,545,000	\$ 9,203,874	\$ 9,158,000	
Other Judicial Council Grants			\$ 1,202,126				\$ 1,202,126	\$ 1,729,000	\$ 1,340,236	\$ 1,817,000	
Non-Judicial Council Grants	\$ 1,402,751						\$ 1,402,751	\$ 1,398,000	\$ 1,399,141	\$ 1,394,000	
	<b>\$ 1,402,751</b>		<b>\$ 10,601,072</b>				<b>\$ 12,003,823</b>	<b>\$ 12,672,000</b>	<b>\$ 11,943,252</b>	<b>\$ 12,369,000</b>	
Other Financing Sources											
Interest Income	\$ 3,433,694	\$ 220,180					\$ 3,653,874	\$ 187,000	\$ 2,658,709	\$ 187,000	
Investment Income											
Donations	\$ 1,000	\$ 5,325					\$ 6,325	\$ 265,000	\$ 8,982	\$ 265,000	
Local Fees	\$ 3,270,705	\$ 26,372,772					\$ 29,643,476	\$ 27,684,000	\$ 25,869,042	\$ 23,883,000	
Non-Fee Revenues	\$ 2,929,883						\$ 2,929,883	\$ 4,525,000	\$ 3,512,040	\$ 4,525,000	
Enhanced Collections											
Escheatment	\$ 301,454						\$ 301,454	\$ 800,000	\$ 465,895	\$ 800,000	
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 5,661,856						\$ 5,661,856	\$ 5,325,000	\$ 3,281,312	\$ 5,470,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 22,279						\$ 22,279		\$ 73,633		
	<b>\$ 15,620,870</b>	<b>\$ 26,598,277</b>					<b>\$ 42,219,147</b>	<b>\$ 38,786,000</b>	<b>\$ 35,869,613</b>	<b>\$ 35,130,000</b>	
<b>Total Revenues</b>	<b>\$ 747,642,645</b>	<b>\$ 31,435,421</b>	<b>\$ 10,601,072</b>				<b>\$ 789,679,137</b>	<b>\$ 787,132,000</b>	<b>\$ 740,537,580</b>	<b>\$ 741,948,000</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 415,929,494	\$ 7,747,196	\$ 5,274,281				\$ 428,950,971	\$ 441,661,000	\$ 405,749,608	\$ 423,614,813	
Temp Help	\$ 7,002,120		\$ 33,680				\$ 7,035,800	\$ 9,041,000	\$ 7,724,507	\$ 771,187	
Overtime	\$ 3,208,625	\$ 209	\$ 83				\$ 3,208,917	\$ 1,974,000	\$ 3,287,058	\$ 1,974,000	
Staff Benefits	\$ 211,871,239	\$ 3,794,204	\$ 3,391,854				\$ 219,057,297	\$ 227,209,000	\$ 204,688,364	\$ 210,259,000	
	<b>\$ 638,011,479</b>	<b>\$ 11,541,608</b>	<b>\$ 8,699,898</b>				<b>\$ 658,252,985</b>	<b>\$ 679,885,000</b>	<b>\$ 621,449,538</b>	<b>\$ 636,619,000</b>	
Operating Expenses and Equipment											
General Expense	\$ 25,672,965		\$ 165,602				\$ 25,838,567	\$ 28,875,756	\$ 35,478,234	\$ 42,011,033	
Printing	\$ 990,029						\$ 990,029	\$ 2,249,398	\$ 1,328,834	\$ 2,826,648	
Telecommunications	\$ 4,298,121						\$ 4,298,121	\$ 4,512,158	\$ 5,076,535	\$ 4,707,517	
Postage	\$ 3,723,708		\$ 6,877				\$ 3,730,586	\$ 3,872,000	\$ 3,728,556	\$ 3,921,256	
Insurance	\$ 211,127		\$ 31,932				\$ 243,059	\$ 256,000	\$ 88,520	\$ 299,000	
In-State Travel	\$ 823,573	\$ 0	\$ 12,094				\$ 835,667	\$ 991,000	\$ 737,231	\$ 968,753	
Out-of-State Travel	\$ 72,236						\$ 72,236	\$ 52,000	\$ 60,142	\$ 52,647	
Training	\$ 407,754		\$ 12,194				\$ 419,948	\$ 487,340	\$ 409,473	\$ 480,791	
Security Services	\$ 1,669,502		\$ 1,145,114				\$ 2,814,615	\$ 2,241,000	\$ 2,141,170	\$ 1,723,000	
Facility Operations	\$ 18,213,702		\$ 1,592				\$ 18,215,294	\$ 6,680,729	\$ 14,010,844	\$ 10,016,544	
Utilities											
Contracted Services	\$ 25,621,143	\$ 1,316,574	\$ 184,285				\$ 27,122,002	\$ 28,171,744	\$ 27,724,661	\$ 36,945,932	
Consulting and Professional Services	\$ 20,120,870						\$ 20,120,870	\$ 24,502,965	\$ 23,808,174	\$ 26,656,117	
Information Technology	\$ 18,184,252		\$ 258,661				\$ 18,442,913	\$ 29,277,173	\$ 21,535,202	\$ 31,791,961	
Major Equipment	\$ 2,367,811						\$ 2,367,811	\$ 1,034,902	\$ 3,254,764	\$ 1,823,012	
Other Items of Expense	\$ 283,902						\$ 283,902	\$ 11,643,006	\$ 318,704	\$ 13,398,792	
	<b>\$ 122,660,696</b>	<b>\$ 1,316,574</b>	<b>\$ 1,818,351</b>				<b>\$ 125,795,620</b>	<b>\$ 144,847,171</b>	<b>\$ 139,701,043</b>	<b>\$ 177,623,003</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 4,476,584	\$ 0					\$ 4,476,584	\$ 6,300,000	\$ 4,510,200	\$ 6,300,000	
Judgements, Settlements and Claims	\$ 110,896	\$ 34	\$ 0				\$ 110,930	\$ 148,000	\$ 2,885	\$ 148,000	
Debt Service											
Other	\$ 1,988,018		\$ (49)				\$ 1,987,969		\$ 1,501,587		
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 0						\$ 0		\$ 47,130		
	<b>\$ 6,575,498</b>	<b>\$ 34</b>	<b>\$ (49)</b>				<b>\$ 6,575,482</b>	<b>\$ 6,448,000</b>	<b>\$ 6,061,801</b>	<b>\$ 6,448,000</b>	
<b>Total Expenditures</b>	<b>\$ 767,247,673</b>	<b>\$ 12,858,216</b>	<b>\$ 10,518,199</b>				<b>\$ 790,624,088</b>	<b>\$ 831,180,171</b>	<b>\$ 767,212,381</b>	<b>\$ 820,690,003</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ (19,605,028)	\$ 18,577,205	\$ 82,873				\$ (944,950)	\$ (44,048,171)	\$ (26,674,801)	\$ (78,742,003)	
Operating Transfers In (Out)	\$ 14,914,002	\$ (14,831,130)	\$ (82,873)				\$ 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)	\$ 33,139,504	\$ 23,771,590	\$ 0				\$ 56,911,094	\$ 13,807,873	\$ 57,856,044	\$ 5,788,842	

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

For the month ended June										
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)
<b>PROGRAM EXPENDITURES:</b>										
Judges & Courtroom Support	\$ 311,649,004	\$ 4,843,405	\$ 3,622				\$ 316,496,031	\$ 318,225,129	\$ 302,032,750	\$ 303,681,092
Traffic & Other Infractions	\$ 25,669,010	\$ 1,229,752	\$ 4,882				\$ 26,903,644	\$ 30,536,000	\$ 26,950,559	\$ 37,202,226
Other Criminal Cases	\$ 43,451,574	\$ 4,862,850	\$ 11,015				\$ 48,325,439	\$ 44,972,000	\$ 47,158,584	\$ 36,649,174
Civil	\$ 38,795,809	\$ 947,740	\$ 8,939				\$ 39,752,488	\$ 40,180,439	\$ 36,553,129	\$ 38,422,670
Family & Children Services	\$ 32,876,528	\$ 3,516,271	\$ 8,337				\$ 36,401,136	\$ 39,321,000	\$ 33,655,386	\$ 33,458,568
Probate, Guardianship & Mental Health Services	\$ 14,491,816	\$ 186,534	\$ 4,322				\$ 14,682,672	\$ 15,912,000	\$ 13,138,262	\$ 13,939,481
Juvenile Dependency Services	\$ 8,591,801	\$ 760,967	\$ 11,321				\$ 9,364,089	\$ 6,582,000	\$ 8,356,608	\$ 7,515,024
Juvenile Delinquency Services	\$ 3,810,129	\$ 902,175	\$ 1,198				\$ 4,713,501	\$ 5,081,000	\$ 4,691,075	\$ 5,214,522
Other Court Operations	\$ 23,278,549	\$ 6,734,315	\$ 18,344				\$ 30,031,208	\$ 32,477,094	\$ 28,058,455	\$ 36,171,537
Court Interpreters	\$ 36,854,370	\$ 1,995,345	\$ 269			\$ 0	\$ 38,849,985	\$ 39,312,705	\$ 36,214,704	\$ 37,716,782
Jury Services	\$ 9,359,386	\$ 1,926,238	\$ 4,476,980			\$ 0	\$ 15,762,604	\$ 18,005,285	\$ 16,105,660	\$ 18,221,619
Security	\$ 10,570,937	\$ 4,590,760	\$ 1,214				\$ 15,162,911	\$ 13,774,893	\$ 14,678,125	\$ 13,115,122
Trial Court Operations Program	\$ 559,398,913	\$ 32,496,352	\$ 4,550,442			\$ 0	\$ 596,445,707	\$ 604,379,545	\$ 567,593,297	\$ 581,307,817
Enhanced Collections										
Other Non-Court Operations		\$ 472					\$ 472			
Non-Court Operations Program		\$ 472					\$ 472			
Executive Office	\$ 24,848,286	\$ 1,339,012	\$ 1,459				\$ 26,188,757	\$ 51,748,830	\$ 30,719,385	\$ 44,028,540
Fiscal Services	\$ 15,277,417	\$ 7,158,993	\$ 2,000,930			\$ 0	\$ 24,437,340	\$ 26,431,434	\$ 16,508,972	\$ 24,522,978
Human Resources	\$ 10,303,330	\$ 2,445,120	\$ 299				\$ 12,748,749	\$ 13,276,146	\$ 12,822,717	\$ 12,866,419
Business & Facilities Services	\$ 12,904,827	\$ 44,072,416	\$ 9,422				\$ 56,986,666	\$ 40,293,509	\$ 51,727,016	\$ 47,978,337
Information Technology	\$ 35,520,212	\$ 38,283,256	\$ 12,930				\$ 73,816,397	\$ 95,050,707	\$ 87,840,993	\$ 109,985,912
Court Administration Program	\$ 98,854,072	\$ 93,298,797	\$ 2,025,041			\$ 0	\$ 194,177,909	\$ 226,800,626	\$ 199,619,084	\$ 239,382,186
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 658,252,985	\$ 125,795,620	\$ 6,575,482			\$ 0	\$ 790,624,088	\$ 831,180,171	\$ 767,212,381	\$ 820,690,003

### 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	59,330	-	59,330	-	-	-	-	-	59,330	
Restricted	-	-	-	23,771,590	-	-	-	-	23,771,590	
Committed	23,936,955	4,424,893	28,361,847	-	-	-	-	-	28,361,847	
Assigned	4,718,326	-	4,718,326	-	-	-	-	-	4,718,326	
Unassigned	-	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>\$ 28,714,611</b>	<b>\$ 4,424,893</b>	<b>\$ 33,139,504</b>	<b>\$ 23,771,590</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,911,094</b>	