

**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

12-2-19  
Date

County of Los Angeles  
\_\_\_\_\_  
Court  
FY 2019-20 Quarter 1  
\_\_\_\_\_  
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 September  
 Fiscal Year 2019/20

2018/19

	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	\$ (11,355,045)	\$ 22,953,659	\$ (637,392)				\$ 417,374	\$ 11,378,596	\$ 331,719
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								\$ 90,000	\$ 90,000
Cash on Hand	\$ 90,000							\$ 90,000	\$ 90,000
Cash with County	\$ 69,044,296	\$ 2,841,784	\$ (117,105)				\$ 186,692,609	\$ 258,461,584	\$ 328,326,112
Cash Outside of the JCC							\$ (1,954)	\$ (1,954)	\$ 3,254
Cash Equivalents	\$ 99,175,302						\$ 16,178,080	\$ 115,353,382	\$ 70,071,409
Total Cash and Cash Equivalents	\$ 161,254,509	\$ 25,795,442	\$ (754,496)				\$ 203,286,108	\$ 389,581,563	\$ 402,620,787
Short-Term Investment Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 42,978		\$ 0					\$ 42,978	\$ 145,104
Dishonored Checks									
Due From Employee									
Civil Jury Fees Trust									
Due From Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 14,336	\$ 0					\$ 456,070	\$ 470,406	\$ 572,421
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 3,324
Due From State	\$ 276,738	\$ 0	\$ 151,182					\$ 427,920	\$ 2,371,719
Trust Due To/From							\$ 0	\$ 0	\$ 0
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 0	\$ 0						\$ 0	\$ 0
Total Receivables	\$ 334,052	\$ 0	\$ 151,182				\$ 456,070	\$ 941,304	\$ 3,092,569
Prepaid Expenses - General	\$ 59,330	\$ 0						\$ 59,330	\$ 0
Salary and Travel Advances Counties	\$ 0							\$ 0	\$ (927)
Total Prepaid Expenses	\$ 59,330	\$ 0						\$ 59,330	\$ (927)
Other Assets									
Total Other Assets									
Total Assets	\$ 161,647,892	\$ 25,795,442	\$ (603,315)				\$ 203,742,178	\$ 390,582,197	\$ 405,712,429
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ (1,588,711)	\$ 0	\$ 1,588,711					\$ 0	\$ 0
Accounts Payable - General	\$ 2,588,136	\$ 0	\$ 7,142				\$ 0	\$ 2,595,278	\$ 3,577,190
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0		\$ 14,760				\$ 0	\$ 14,760	\$ 0
TC145 Liability							\$ 17,030,350	\$ 17,030,350	\$ 18,759,380
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	\$ 4,749							\$ 4,749	\$ 9,599
Interest							\$ 21,174	\$ 21,174	\$ 23,057
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,004,174	\$ 750,000	\$ 1,610,613				\$ 17,051,523	\$ 20,416,310	\$ 23,119,226
Civil Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 186,690,655	\$ 186,690,655	\$ 184,572,693
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 186,690,655	\$ 186,690,655	\$ 184,572,693
Accrued Payroll	\$ 910	\$ 0	\$ (910)					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 910	\$ 0	\$ (910)					\$ 0	\$ 0
Revenue Collected in Advance	\$ 1,229,721	\$ 59,204	\$ 251,438					\$ 1,540,363	\$ 1,115,047
Liabilities For Deposits	\$ 90,454	\$ 375	\$ 0					\$ 90,829	\$ 93,807
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,320,175	\$ 59,579	\$ 251,438					\$ 1,631,192	\$ 1,208,855
Total Liabilities	\$ 2,325,259	\$ 809,579	\$ 1,861,141				\$ 203,742,178	\$ 208,738,156	\$ 208,900,774
Total Fund Balance	\$ 159,322,633	\$ 24,985,863	\$ (2,464,455)					\$ 181,844,041	\$ 196,811,655
Total Liabilities and Fund Balance	\$ 161,647,892	\$ 25,795,442	\$ (603,315)				\$ 203,742,178	\$ 390,582,197	\$ 405,712,429

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 2019/20										2018/19	
	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	\$ 246,594,714	\$ 431,020					\$ 247,025,734	\$ 576,682,000	\$ 252,910,066	\$ 555,524,000	
Improvement and Modernization Fund	\$ (1,295,590)					\$ (1,295,590)	\$ 1,296,000	\$ (3,968)	\$ 1,378,000		
Judges' Compensation (0150019)	\$ 31,971,199					\$ 31,971,199	\$ 122,151,000	\$ 21,929,148	\$ 108,738,000		
Court Interpreter (0150037)	\$ 948,382					\$ 948,382	\$ 41,013,000	\$ 5,068,219	\$ 38,871,000		
Civil Coordination Reimbursement (0150091)	\$ (271,891)					\$ (271,891)	\$ 600,000	\$ 287,197	\$ 600,000		
MOU Reimbursements (0150010 and General)	\$ (1,437,796)					\$ (1,437,796)	\$ 11,757,000	\$ 98,625	\$ 11,675,000		
Other Miscellaneous							\$ 18,888,000		\$ 18,888,000		
	\$ 276,509,018	\$ 431,020					\$ 276,940,038	\$ 772,387,000	\$ 280,289,287	\$ 735,674,000	
Grants											
AB 1058 Commissioner/Facilitator			\$ (650,518)				\$ (650,518)	\$ 10,085,000	\$ 339,224	\$ 9,545,000	
Other Judicial Council Grants			\$ (106,443)				\$ (106,443)	\$ 1,590,000	\$ 404,736	\$ 1,729,000	
Non-Judicial Council Grants								\$ 1,410,000		\$ 1,398,000	
			\$ (756,961)				\$ (756,961)	\$ 13,085,000	\$ 743,960	\$ 12,672,000	
Other Financing Sources											
Interest Income	\$ 100,096	\$ 10,108					\$ 110,204	\$ 187,000	\$ 107,503	\$ 187,000	
Investment Income								\$ 265,000		\$ 265,000	
Donations		\$ 1,425					\$ 1,425	\$ 29,445,000	\$ 2,997,746	\$ 27,684,000	
Local Fees	\$ 131,093	\$ 3,850,022					\$ 3,981,115	\$ 4,525,000	\$ 1,680	\$ 4,525,000	
Non-Fee Revenues	\$ 1,631						\$ 1,631	\$ 800,000	\$ 111,286	\$ 800,000	
Enhanced Collections											
Escheatment											
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 189,238						\$ 189,238	\$ 5,395,000	\$ 461,837	\$ 5,325,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 2,040						\$ 2,040		\$ 0		
	\$ 424,097	\$ 3,861,556					\$ 4,285,652	\$ 40,617,000	\$ 3,680,051	\$ 38,786,000	
Total Revenues	\$ 276,933,115	\$ 4,292,576	\$ (756,961)				\$ 280,468,730	\$ 826,089,000	\$ 284,713,299	\$ 787,132,000	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 92,552,895	\$ 1,586,382	\$ 1,053,623				\$ 95,192,900	\$ 462,354,000	\$ 86,415,020	\$ 441,661,000	
Temp Help	\$ 1,483,307		\$ 9,868				\$ 1,493,175	\$ 8,982,000	\$ 1,474,445	\$ 9,041,000	
Overtime	\$ 284,901	\$ 60	\$ 344				\$ 285,305	\$ 1,974,000	\$ 692,156	\$ 1,974,000	
Staff Benefits	\$ 41,676,819	\$ 1,255,535	\$ 524,744				\$ 43,457,098	\$ 235,387,000	\$ 41,654,198	\$ 227,209,000	
	\$ 135,997,922	\$ 2,841,977	\$ 1,588,579				\$ 140,428,478	\$ 708,697,000	\$ 130,235,818	\$ 679,885,000	
Operating Expenses and Equipment											
General Expense	\$ 5,165,731		\$ 19,758				\$ 5,185,490	\$ 26,574,177	\$ 6,271,552	\$ 28,875,756	
Printing	\$ 124,917						\$ 124,917	\$ 1,314,000	\$ 155,753	\$ 2,249,398	
Telecommunications	\$ 433,669						\$ 433,669	\$ 4,472,697	\$ 293,024	\$ 4,512,158	
Postage	\$ 3,420		\$ 1,897				\$ 5,317	\$ 3,805,000	\$ 6,222	\$ 3,872,000	
Insurance	\$ 3,365		\$ 5,811				\$ 9,175	\$ 578,000	\$ 61,384	\$ 256,000	
In-State Travel	\$ 171,948	\$ 0	\$ 3,382				\$ 175,331	\$ 795,000	\$ 158,137	\$ 991,000	
Out-of-State Travel	\$ 28,490						\$ 28,490	\$ 58,000	\$ 28,962	\$ 52,000	
Training	\$ 41,422		\$ 6,530				\$ 47,952	\$ 456,500	\$ 162,969	\$ 487,340	
Security Services	\$ 75,025						\$ 75,025	\$ 2,423,000		\$ 2,241,000	
Facility Operations	\$ (539,451)		\$ 896				\$ (538,555)	\$ 7,450,934	\$ 1,037,935	\$ 6,680,729	
Utilities											
Contracted Services	\$ 3,082,180	\$ 236,325	\$ 66,578				\$ 3,385,084	\$ 28,332,176	\$ 3,324,241	\$ 28,171,744	
Consulting and Professional Services	\$ 78,808						\$ 78,808	\$ 24,523,227	\$ 153,592	\$ 24,502,965	
Information Technology	\$ 1,175,095		\$ 14,063				\$ 1,189,157	\$ 34,870,055	\$ 1,929,192	\$ 29,277,173	
Major Equipment	\$ 39,493						\$ 39,493	\$ 141,948	\$ 857,571	\$ 1,034,902	
Other Items of Expense	\$ 26,578						\$ 26,578	\$ 16,496,133	\$ 16,388	\$ 11,643,006	
	\$ 9,910,690	\$ 236,325	\$ 118,915				\$ 10,265,930	\$ 152,290,847	\$ 14,456,922	\$ 144,847,171	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,140,742						\$ 1,140,742	\$ 6,300,000	\$ 1,064,948	\$ 6,300,000	
Judgements, Settlements and Claims	\$ 3,700,538						\$ 3,700,538	\$ 148,000		\$ 148,000	
Debt Service											
Other	\$ 94						\$ 94		\$ 0		
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 0						\$ 0		\$ 0		
	\$ 4,841,374						\$ 4,841,374	\$ 6,448,000	\$ 1,064,948	\$ 6,448,000	
Total Expenditures	\$ 150,749,986	\$ 3,078,303	\$ 1,707,495				\$ 155,535,783	\$ 867,435,847	\$ 145,757,688	\$ 831,180,171	
Excess (Deficit) of Revenues Over Expenditures	\$ 126,183,129	\$ 1,214,273	\$ (2,464,455)				\$ 124,932,947	\$ (41,346,847)	\$ 138,955,611	\$ (44,048,171)	
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 33,139,504	\$ 23,771,590	\$ 0				\$ 56,911,094	\$ 56,911,094	\$ 57,856,044	\$ 57,856,044	
Ending Balance (Deficit)	\$ 159,322,633	\$ 24,985,863	\$ (2,464,455)				\$ 181,844,041	\$ 15,564,247	\$ 196,811,655	\$ 13,807,873	

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

For the month ended September

Fiscal Year 2019/20

2018/19

	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	\$ 67,560,157	\$ 1,076,919	\$ 3,688,871				\$ 72,325,947	\$ 345,351,770	\$ 60,959,937	\$ 318,225,129
Traffic & Other Infractions	\$ 4,544,479	\$ 4,203					\$ 4,548,682	\$ 27,728,000	\$ 4,645,136	\$ 30,536,000
Other Criminal Cases	\$ 7,862,400	\$ 749,560					\$ 8,611,960	\$ 46,572,000	\$ 8,434,505	\$ 44,972,000
Civil	\$ 6,935,379	\$ 105,385					\$ 7,040,765	\$ 38,131,000	\$ 6,869,344	\$ 40,180,439
Family & Children Services	\$ 6,174,954	\$ 866,930					\$ 7,041,885	\$ 45,255,884	\$ 6,325,150	\$ 39,321,000
Probate, Guardianship & Mental Health Services	\$ 2,872,731	\$ 54,616					\$ 2,927,346	\$ 15,749,189	\$ 2,477,746	\$ 15,912,000
Juvenile Dependency Services	\$ 1,464,548	\$ 65,539					\$ 1,530,087	\$ 8,035,975	\$ 1,625,304	\$ 6,582,000
Juvenile Delinquency Services	\$ 589,871	\$ 73,016					\$ 662,887	\$ 4,240,058	\$ 718,704	\$ 5,081,000
Other Court Operations	\$ 3,806,189	\$ 783,358	\$ 426				\$ 4,589,974	\$ 32,886,865	\$ 5,143,817	\$ 32,477,094
Court Interpreters	\$ 7,354,487	\$ 453,606					\$ 7,808,094	\$ 41,433,120	\$ 7,297,478	\$ 39,312,705
Jury Services	\$ 1,619,849	\$ 89,053	\$ 1,140,742			\$ 0	\$ 2,849,644	\$ 17,098,289	\$ 2,937,888	\$ 18,005,285
Security	\$ 2,009,820	\$ 147,877					\$ 2,157,696	\$ 10,616,563	\$ 1,744,008	\$ 13,774,893
Trial Court Operations Program	\$ 112,794,866	\$ 4,470,062	\$ 4,830,039			\$ 0	\$ 122,094,966	\$ 633,098,713	\$ 109,179,019	\$ 604,379,545
Enhanced Collections								\$ 88,388		
Other Non-Court Operations										
Non-Court Operations Program								\$ 88,388		
Executive Office	\$ 4,995,461	\$ 49,862					\$ 5,045,323	\$ 31,783,000	\$ 4,721,591	\$ 51,748,830
Fiscal Services	\$ 10,310,582	\$ 517,648	\$ 11,335			\$ 0	\$ 10,839,566	\$ 48,841,000	\$ 11,371,726	\$ 26,431,434
Human Resources	\$ 2,099,473	\$ 497,368					\$ 2,596,842	\$ 14,200,208	\$ 2,428,950	\$ 13,276,146
Business & Facilities Services	\$ 3,165,936	\$ 1,012,612					\$ 4,178,548	\$ 40,225,517	\$ 7,343,712	\$ 40,293,509
Information Technology	\$ 7,062,161	\$ 3,718,378					\$ 10,780,538	\$ 99,199,021	\$ 10,712,689	\$ 95,050,707
Court Administration Program	\$ 27,633,613	\$ 5,795,869	\$ 11,335			\$ 0	\$ 33,440,817	\$ 234,248,746	\$ 36,578,669	\$ 226,800,626
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 140,428,478	\$ 10,265,930	\$ 4,841,374			\$ 0	\$ 155,535,783	\$ 867,435,847	\$ 145,757,688	\$ 831,180,171