

## 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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Court

\_\_\_\_\_  
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 December									
Fiscal Year 2019/20									2018/19
	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	\$ (12,310,063)	\$ 23,997,990	\$ (1,067,523)				\$ 409,045	\$ 11,029,449	\$ 1,248,632
Payroll	\$ 4,299,956							\$ 4,299,956	\$ 3,798,293
Jury Revolving	\$ 0							\$ 0	
Other Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust Credit Card									
Cash on Hand	\$ 90,000							\$ 90,000	\$ 90,000
Cash with County	\$ 100,229,110	\$ 8,306,140	\$ (4,472,118)				\$ 185,172,826	\$ 289,235,958	\$ 321,539,347
Cash Outside of the JCC							\$ (1,954)	\$ (1,954)	\$ 6,679
Cash Equivalents	\$ 88,245,378						\$ 18,290,412	\$ 106,535,790	\$ 52,903,461
Total Cash and Cash Equivalents	\$ 180,554,380	\$ 32,304,130	\$ (5,539,641)				\$ 203,870,329	\$ 411,189,199	\$ 379,586,412
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 102,988		\$ 0					\$ 102,988	\$ 80,259
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Due From Other Governments	\$ 4,616	\$ 0					\$ 456,070	\$ 460,686	\$ 472,692
Due From Other Courts	\$ 0						\$ 0	\$ 0	\$ 0
Due From State	\$ 220,011	\$ 0	\$ 2,456,130					\$ 2,676,141	\$ 5,652,453
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	\$ 327,615	\$ 0	\$ 2,456,130				\$ 456,070	\$ 3,239,815	\$ 6,205,404
Prepaid Expenses - General	\$ 75,773	\$ 0						\$ 75,773	\$ 59,330
Salary and Travel Advances	\$ 0							\$ 0	\$ (2,028)
Counties									
Total Prepaid Expenses	\$ 75,773	\$ 0						\$ 75,773	\$ 57,302
Other Assets									
Total Other Assets									
Total Assets	\$ 180,957,768	\$ 32,304,130	\$ (3,083,511)				\$ 204,326,399	\$ 414,504,787	\$ 385,849,119
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 4,029	\$ 0	\$ 0					\$ 4,029	\$ 1,813
Accounts Payable - General	\$ 1,895,870	\$ 56,710	\$ 1,396				\$ 0	\$ 1,953,975	\$ 2,210,315
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 14,239		\$ 0				\$ 0	\$ 14,239	\$ 0
TC145 Liability							\$ 19,139,882	\$ 19,139,882	\$ 11,353,201
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	\$ 4,856							\$ 4,856	\$ 10,073
Interest							\$ 15,645	\$ 15,645	\$ 23,098
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,918,993	\$ 806,710	\$ 1,396				\$ 19,155,527	\$ 21,882,626	\$ 14,348,500
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 185,170,872	\$ 185,170,872	\$ 196,517,424
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 185,170,872	\$ 185,170,872	\$ 196,517,424
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	\$ 1,516,168	\$ 59,204	\$ 251,438					\$ 1,826,810	\$ 1,115,047
Liabilities For Deposits	\$ 90,454	\$ 375	\$ 0					\$ 90,829	\$ 91,014
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,606,622	\$ 59,579	\$ 251,438					\$ 1,917,639	\$ 1,206,061
Total Liabilities	\$ 3,526,525	\$ 866,289	\$ 251,923				\$ 204,326,399	\$ 208,971,136	\$ 212,071,986
Total Fund Balance	\$ 177,431,243	\$ 31,437,841	\$ (3,335,434)					\$ 205,533,651	\$ 173,777,133
Total Liabilities and Fund Balance	\$ 180,957,768	\$ 32,304,130	\$ (3,083,511)				\$ 204,326,399	\$ 414,504,787	\$ 385,849,119

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 December											
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	\$ 391,828,466	\$ 1,676,116					\$ 393,504,582	\$ 576,682,000	\$ 348,272,487	\$ 555,524,000	
Improvement and Modernization Fund	\$ (79,488)						\$ (79,488)	\$ 1,296,000	\$ (3,968)	\$ 1,378,000	
Judges' Compensation (0150019)	\$ 61,009,716						\$ 61,009,716	\$ 122,151,000	\$ 49,136,147	\$ 108,738,000	
Court Interpreter (0150037)	\$ 9,510,401						\$ 9,510,401	\$ 41,013,000	\$ 13,047,349	\$ 38,871,000	
Civil Coordination Reimbursement (0150091)	\$ (271,891)						\$ (271,891)	\$ 600,000	\$ 321,372	\$ 600,000	
MOU Reimbursements (0150010 and General)	\$ 1,722,863						\$ 1,722,863	\$ 11,757,000	\$ 7,553,867	\$ 11,675,000	
Other Miscellaneous	\$ 18,887,968						\$ 18,887,968	\$ 18,888,000	\$ 18,887,968	\$ 18,888,000	
	<b>\$ 482,608,036</b>	<b>\$ 1,676,116</b>					<b>\$ 484,284,152</b>	<b>\$ 772,387,000</b>	<b>\$ 437,215,221</b>	<b>\$ 735,674,000</b>	
Grants											
AB 1058 Commissioner/Facilitator			\$ 1,730,937				\$ 1,730,937	\$ 10,085,000	\$ (629,691)	\$ 9,545,000	
Other Judicial Council Grants			\$ (16,640)				\$ (16,640)	\$ 1,590,000	\$ 675,333	\$ 1,729,000	
Non-Judicial Council Grants								\$ 1,410,000		\$ 1,398,000	
			<b>\$ 1,714,297</b>				<b>\$ 1,714,297</b>	<b>\$ 13,085,000</b>	<b>\$ 45,642</b>	<b>\$ 12,672,000</b>	
Other Financing Sources											
Interest Income	\$ 1,002,237	\$ 93,681					\$ 1,095,918	\$ 187,000	\$ 934,659	\$ 187,000	
Investment Income											
Donations	\$ 2,000	\$ 1,425					\$ 3,425	\$ 265,000	\$ 1,500	\$ 265,000	
Local Fees	\$ 1,241,528	\$ 11,858,260					\$ 13,099,788	\$ 29,445,000	\$ 9,287,076	\$ 27,684,000	
Non-Fee Revenues	\$ 661,744						\$ 661,744	\$ 4,525,000	\$ 661,433	\$ 4,525,000	
Enhanced Collections											
Escheatment	\$ 14,551						\$ 14,551	\$ 800,000	\$ 122,066	\$ 800,000	
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 1,192,597						\$ 1,192,597	\$ 5,395,000	\$ 1,347,725	\$ 5,325,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 18,870						\$ 18,870		\$ 8,475		
	<b>\$ 4,133,528</b>	<b>\$ 11,953,365</b>					<b>\$ 16,086,893</b>	<b>\$ 40,617,000</b>	<b>\$ 12,362,935</b>	<b>\$ 38,786,000</b>	
<b>Total Revenues</b>	<b>\$ 486,741,564</b>	<b>\$ 13,629,481</b>	<b>\$ 1,714,297</b>				<b>\$ 502,085,342</b>	<b>\$ 826,089,000</b>	<b>\$ 449,623,798</b>	<b>\$ 787,132,000</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 199,502,694	\$ 3,523,849	\$ 2,401,043				\$ 205,427,587	\$ 462,354,000	\$ 191,126,958	\$ 441,661,000	
Temp Help	\$ 3,320,785		\$ 14,969				\$ 3,335,754	\$ 8,982,000	\$ 3,146,728	\$ 9,041,000	
Overtime	\$ 630,150	\$ 139	\$ 18				\$ 630,307	\$ 1,974,000	\$ 1,963,388	\$ 1,974,000	
Staff Benefits	\$ 96,225,872	\$ 1,861,928	\$ 1,542,429				\$ 99,630,230	\$ 235,387,000	\$ 95,158,784	\$ 227,209,000	
	<b>\$ 299,679,501</b>	<b>\$ 5,385,917</b>	<b>\$ 3,958,460</b>				<b>\$ 309,023,878</b>	<b>\$ 708,697,000</b>	<b>\$ 291,395,859</b>	<b>\$ 679,885,000</b>	
Operating Expenses and Equipment											
General Expense	\$ 10,623,131		\$ 35,385				\$ 10,658,516	\$ 26,574,177	\$ 11,062,913	\$ 28,875,756	
Printing	\$ 554,980						\$ 554,980	\$ 1,314,000	\$ 453,853	\$ 2,249,398	
Telecommunications	\$ 1,235,602						\$ 1,235,602	\$ 4,472,697	\$ 1,249,847	\$ 4,512,158	
Postage	\$ 6,256		\$ 3,119				\$ 9,375	\$ 3,805,000	\$ 13,901	\$ 3,872,000	
Insurance	\$ 231,291		\$ 21,318				\$ 252,610	\$ 578,000	\$ 189,875	\$ 256,000	
In-State Travel	\$ 389,034	\$ 5,525	\$ 4,441				\$ 399,000	\$ 795,000	\$ 366,929	\$ 991,000	
Out-of-State Travel	\$ 68,591						\$ 68,591	\$ 58,000	\$ 56,009	\$ 52,000	
Training	\$ 111,807		\$ 12,080				\$ 123,887	\$ 456,500	\$ 208,811	\$ 487,340	
Security Services	\$ 1,235,563		\$ 397,233				\$ 1,632,795	\$ 2,423,000	\$ 897,690	\$ 2,241,000	
Facility Operations	\$ 1,398,188		\$ 2,882				\$ 1,401,070	\$ 7,450,934	\$ 2,737,760	\$ 6,680,729	
Utilities											
Contracted Services	\$ 7,130,316	\$ 561,417	\$ 156,230				\$ 7,847,963	\$ 28,332,176	\$ 8,554,760	\$ 28,171,744	
Consulting and Professional Services	\$ 9,780,292						\$ 9,780,292	\$ 24,523,227	\$ 7,422,517	\$ 24,502,965	
Information Technology	\$ 4,331,274	\$ 11,664	\$ 51,328				\$ 4,394,265	\$ 34,870,055	\$ 5,560,049	\$ 29,277,173	
Major Equipment	\$ 45,007						\$ 45,007	\$ 141,948	\$ 1,331,825	\$ 1,034,902	
Other Items of Expense	\$ 107,199						\$ 107,199	\$ 16,496,133	\$ 90,976	\$ 11,643,006	
	<b>\$ 37,248,531</b>	<b>\$ 578,606</b>	<b>\$ 684,016</b>				<b>\$ 38,511,153</b>	<b>\$ 152,290,847</b>	<b>\$ 40,197,713</b>	<b>\$ 144,847,171</b>	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,211,218	\$ (1,292)					\$ 2,209,926	\$ 6,300,000	\$ 2,116,276	\$ 6,300,000	
Judgements, Settlements and Claims	\$ 3,717,829						\$ 3,717,829	\$ 148,000	\$ 4,893	\$ 148,000	
Debt Service											
Other	\$ 0						\$ 0		\$ (12,031)		
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 0						\$ 0		\$ 0		
	<b>\$ 5,929,047</b>	<b>\$ (1,292)</b>					<b>\$ 5,927,754</b>	<b>\$ 6,448,000</b>	<b>\$ 2,109,138</b>	<b>\$ 6,448,000</b>	
<b>Total Expenditures</b>	<b>\$ 342,857,079</b>	<b>\$ 5,963,230</b>	<b>\$ 4,642,476</b>				<b>\$ 353,462,785</b>	<b>\$ 867,435,847</b>	<b>\$ 333,702,710</b>	<b>\$ 831,180,171</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 143,884,485	\$ 7,666,251	\$ (2,928,179)				\$ 148,622,557	\$ (41,346,847)	\$ 115,921,089	\$ (44,048,171)	
Operating Transfers In (Out)	\$ 407,254		\$ (407,254)				\$ 0	\$ 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)	<b>\$ 177,431,243</b>	<b>\$ 31,437,841</b>	<b>\$ (3,335,434)</b>				<b>\$ 205,533,651</b>	<b>\$ 15,564,247</b>	<b>\$ 173,777,133</b>	<b>\$ 13,807,873</b>	

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

For the month ended December

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	\$ 151,386,216	\$ 2,115,425	\$ 3,703,419				\$ 157,205,061	\$ 345,351,770	\$ 140,613,116	\$ 318,225,129
Traffic & Other Infractions	\$ 11,528,670	\$ 483,155					\$ 12,011,826	\$ 27,728,000	\$ 11,903,248	\$ 30,536,000
Other Criminal Cases	\$ 19,607,941	\$ 1,979,065					\$ 21,587,006	\$ 46,572,000	\$ 21,112,415	\$ 44,972,000
Civil	\$ 17,231,746	\$ 275,013					\$ 17,506,759	\$ 38,131,000	\$ 17,367,895	\$ 40,180,439
Family & Children Services	\$ 15,338,331	\$ 1,723,749					\$ 17,062,080	\$ 45,255,884	\$ 15,543,827	\$ 39,321,000
Probate, Guardianship & Mental Health Services	\$ 7,007,498	\$ 119,116					\$ 7,126,615	\$ 15,749,189	\$ 6,144,027	\$ 15,912,000
Juvenile Dependency Services	\$ 3,711,716	\$ 353,206					\$ 4,064,922	\$ 8,035,975	\$ 4,211,178	\$ 6,582,000
Juvenile Delinquency Services	\$ 1,407,689	\$ 442,428					\$ 1,850,118	\$ 4,240,058	\$ 1,975,737	\$ 5,081,000
Other Court Operations	\$ 9,328,741	\$ 1,732,752	\$ 3,074				\$ 11,064,568	\$ 32,886,865	\$ 13,188,601	\$ 32,477,094
Court Interpreters	\$ 17,350,842	\$ 834,545					\$ 18,185,387	\$ 41,433,120	\$ 17,904,806	\$ 39,312,705
Jury Services	\$ 4,014,280	\$ 261,849	\$ 2,209,926			\$ 0	\$ 6,486,054	\$ 17,098,289	\$ 6,587,250	\$ 18,005,285
Security	\$ 5,001,239	\$ 1,381,524					\$ 6,382,763	\$ 10,616,563	\$ 5,470,757	\$ 13,774,893
Trial Court Operations Program	\$ 262,914,910	\$ 11,701,829	\$ 5,916,419			\$ 0	\$ 280,533,158	\$ 633,098,713	\$ 262,022,858	\$ 604,379,545
Enhanced Collections								\$ 88,388		
Other Non-Court Operations									\$ 472	
Non-Court Operations Program								\$ 88,388	\$ 472	
Executive Office	\$ 11,828,017	\$ 278,754					\$ 12,106,771	\$ 31,783,000	\$ 11,434,865	\$ 51,748,830
Fiscal Services	\$ 5,053,068	\$ 3,362,434	\$ 11,335			\$ 0	\$ 8,426,837	\$ 48,841,000	\$ 10,219,062	\$ 26,431,434
Human Resources	\$ 5,037,467	\$ 1,516,387					\$ 6,553,853	\$ 14,200,208	\$ 6,117,275	\$ 13,276,146
Business & Facilities Services	\$ 7,517,082	\$ 11,210,347					\$ 18,727,429	\$ 40,225,517	\$ 18,693,572	\$ 40,293,509
Information Technology	\$ 16,673,334	\$ 10,441,402					\$ 27,114,736	\$ 99,199,021	\$ 25,214,606	\$ 95,050,707
Court Administration Program	\$ 46,108,967	\$ 26,809,324	\$ 11,335			\$ 0	\$ 72,929,627	\$ 234,248,746	\$ 71,679,380	\$ 226,800,626
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 309,023,878	\$ 38,511,153	\$ 5,927,754			\$ 0	\$ 353,462,785	\$ 867,435,847	\$ 333,702,710	\$ 831,180,171