

**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

5-8-17

\_\_\_\_\_  
Date

Los Angeles Superior Court

\_\_\_\_\_  
Court

FY 2016-17 Quarter 3

\_\_\_\_\_  
Fiscal Year and Ending Quarter

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Los Angeles Superior Court

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Court

FY 2016-17 Quarter 3

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Fiscal Year and Ending Quarter

**FOOTNOTES**

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

Los Angeles Superior Court

Court

FY 2016-17 Quarter 3

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) <sup>1</sup> (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)		4344.00	4386.00	4436.00	

<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  
 Statement of Revenues, Expenditures and Changes in Fund Balances  
 (Unaudited)

	For the month ended March										
	Fiscal Year 2016/17							2015/16			
	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	\$ 412,105,177	\$ 2,423,329					\$ 414,528,506	\$ 537,105,000	\$ 396,027,302	\$ 529,071,000	
Improvement and Modernization Fund	\$ 1,353,492						\$ 1,353,492	\$ 1,379,000	\$ 90,781	\$ 1,565,000	
Judges' Compensation (45.25)	\$ 88,082,064						\$ 88,082,064	\$ 100,011,000	\$ 62,882,951	\$ 95,583,000	
Court Interpreter (45.45)	\$ 23,911,894						\$ 23,911,894	\$ 36,458,000	\$ 21,898,201	\$ 35,819,000	
Civil Coordination Reimbursement (45.55)	\$ 403,017						\$ 403,017	\$ 600,000	\$ 480,614	\$ 500,000	
MOU Reimbursements (45.10 and General)	\$ 3,649,267						\$ 3,649,267	\$ 7,158,000	\$ 3,852,871	\$ 7,158,000	
Other Miscellaneous	\$ 18,887,869						\$ 18,887,869	\$ 18,889,000	\$ 18,887,869	\$ 18,889,000	
	\$ 528,392,880	\$ 2,423,329					\$ 530,816,209	\$ 701,599,000	\$ 504,160,467	\$ 688,645,000	
Grants											
AB 1058 Commissioner/Facilitator			\$ 6,248,914				\$ 6,248,914	\$ 9,111,000	\$ 6,902,140	\$ 9,085,000	
Other Judicial Council Grants	\$ 6,776		\$ 599,086				\$ 605,862	\$ 1,216,000	\$ 390,407	\$ 1,181,000	
Non-Judicial Council Grants	\$ 84,232						\$ 84,232	\$ 1,384,000	\$ 437,037	\$ 1,384,000	
	\$ 91,008		\$ 6,848,001				\$ 6,937,008	\$ 11,711,000	\$ 7,729,583	\$ 11,650,000	
Other Financing Sources											
Interest Income	\$ 550,478	\$ 35,048					\$ 585,525	\$ 187,000	\$ 418,968	\$ 187,000	
Investment Income											
Donations	\$ 0	\$ 8,918					\$ 8,918	\$ 265,000	\$ 1,250	\$ 265,000	
Local Fees	\$ 894,939	\$ 15,722,178					\$ 16,617,117	\$ 22,371,000	\$ 15,218,357	\$ 20,029,000	
Non-Fee Revenues	\$ 2,062,943						\$ 2,062,943	\$ 4,525,000	\$ 2,182,705	\$ 5,000,000	
Enhanced Collections											
Escheatment	\$ 18,918						\$ 18,918	\$ 800,000	\$ 108,651	\$ 800,000	
Prior Year Revenue									\$ 0		
County Program - Restricted											
Reimbursement Other	\$ 1,708,420						\$ 1,708,420	\$ 4,681,000	\$ 2,309,932	\$ 4,681,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 63,578						\$ 63,578		\$ 20,888		
	\$ 5,297,274	\$ 15,764,144					\$ 21,061,418	\$ 32,809,000	\$ 20,238,747	\$ 30,942,000	
<b>Total Revenues</b>	<b>\$ 533,781,162</b>	<b>\$ 18,187,473</b>	<b>\$ 6,848,001</b>				<b>\$ 558,814,636</b>	<b>\$ 748,119,000</b>	<b>\$ 531,128,787</b>	<b>\$ 731,237,000</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 265,181,153	\$ 5,294,434	\$ 3,831,100				\$ 274,306,688	\$ 429,184,000	\$ 260,809,895	\$ 403,478,199	
Temp Help	\$ 5,862,114		\$ 93,781				\$ 5,765,895	\$ 6,142,898	\$ 3,255,801		
Overtime	\$ 1,156,410	\$ 1,642	\$ 29,612				\$ 1,187,663	\$ 1,974,000	\$ 904,218		
Staff Benefits	\$ 115,533,781	\$ 1,803,027	\$ 2,069,840				\$ 119,536,648	\$ 207,781,000	\$ 127,475,289	\$ 200,284,000	
	\$ 387,533,458	\$ 7,199,103	\$ 6,054,332				\$ 400,798,894	\$ 638,919,000	\$ 395,332,197	\$ 607,318,000	
Operating Expense and Equipment											
General Expense	\$ 18,531,302	\$ 8,370	\$ 82,379				\$ 18,622,051	\$ 40,208,000	\$ 12,088,414	\$ 20,585,881	
Printing	\$ 1,116,775		\$ 52				\$ 1,116,827	\$ 2,414,000	\$ 1,115,428	\$ 2,181,549	
Telecommunications	\$ 2,194,761						\$ 2,194,761	\$ 4,822,000	\$ 2,993,349	\$ 7,600,965	
Postage	\$ 503,113						\$ 503,113	\$ 4,011,000	\$ 1,008,279	\$ 4,038,403	
Insurance	\$ 118,110		\$ 23,828				\$ 142,038	\$ 190,000	\$ 121,805	\$ 190,000	
In-State Travel	\$ 443,694	\$ 0	\$ 11,007				\$ 456,701	\$ 1,010,000	\$ 454,988	\$ 1,005,772	
Out-of-State Travel	\$ 51,012						\$ 51,012	\$ 3,000	\$ 40,500		
Training	\$ 213,724		\$ 4,345				\$ 218,069	\$ 442,000	\$ 143,812	\$ 364,270	
Security Services	\$ 440,819		\$ 632,663				\$ 1,073,482	\$ 1,437,000	\$ 953,827	\$ 1,435,000	
Facility Operations	\$ 5,497,695						\$ 5,497,695	\$ 7,023,000	\$ 2,825,571	\$ 4,547,180	
Utilities											
Contracted Services	\$ 11,878,080	\$ 890,775	\$ 247,409				\$ 13,016,264	\$ 43,340,000	\$ 15,344,080	\$ 47,381,888	
Consulting and Professional Services	\$ 18,687,142						\$ 18,687,142	\$ 28,956,000	\$ 19,079,158	\$ 28,930,000	
Information Technology	\$ 8,922,090						\$ 8,922,090	\$ 28,237,000	\$ 8,215,987	\$ 20,804,865	
Major Equipment	\$ 2,485,497						\$ 2,485,497	\$ 3,225,000	\$ 2,133,821	\$ 4,010,880	
Other Items of Expense	\$ 157,389						\$ 157,389	\$ 13,359,000	\$ 186,601	\$ 28,980,997	
	\$ 69,243,202	\$ 899,145	\$ 1,011,783				\$ 71,154,130	\$ 178,477,000	\$ 62,704,421	\$ 168,047,000	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 3,501,352						\$ 3,501,352	\$ 6,300,000	\$ 3,778,894	\$ 6,300,000	
Judgments, Settlements and Claims	\$ 8,803						\$ 8,803	\$ 148,000	\$ 1,268	\$ 148,000	
Debt Service											
Other	\$ 13,745,427	\$ 355,272	\$ 249,624				\$ 14,350,323		\$ 0		
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ (438)						\$ (438)		\$ 0		
	\$ 17,253,144	\$ 355,272	\$ 249,624				\$ 17,858,040	\$ 6,448,000	\$ 3,778,163	\$ 6,448,000	
<b>Total Expenditures</b>	<b>\$ 474,029,604</b>	<b>\$ 8,453,521</b>	<b>\$ 7,315,738</b>				<b>\$ 489,799,363</b>	<b>\$ 821,844,000</b>	<b>\$ 461,814,800</b>	<b>\$ 781,513,000</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 59,751,358	\$ 9,733,952	\$ (469,738)				\$ 69,015,572	\$ (75,725,000)	\$ 69,313,987	\$ (50,276,000)	
Operating Transfers In (Out)	\$ 577,289		\$ (577,289)				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 68,595,953	\$ 13,275,328	\$ 0				\$ 81,871,282	\$ 81,871,282	\$ 60,058,070	\$ 60,058,070	
Ending Balance (Deficit)	\$ 128,924,600	\$ 23,009,281	\$ (1,047,827)				\$ 150,886,854	\$ 8,146,282	\$ 129,370,067	\$ 8,780,070	

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

For the month ended March									
Fiscal Year 2016/17									
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purpose Only)	Total Funds (Info. Purpose Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
<b>ASSETS</b>									
Operations	\$ (53,694,131)	\$ 13,817,526	\$ 40,034,107				\$ 2,122,853	\$ 2,280,356	\$ 7,783,761
Payroll	\$ 3,796,293							\$ 3,796,293	\$ 3,796,293
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees									
Trust							\$ 0	\$ 0	\$ 0
Credit Card									
Cash on Hand	\$ 90,000							\$ 90,000	\$ 39,785
Cash with County	\$ 114,730,783	\$ 10,000,958	\$ (43,670,904)				\$ 199,597,311	\$ 280,658,148	\$ 294,135,379
Cash Outside of the JCC									
Cash Equivalents	\$ 64,567,896						\$ 14,876,890	\$ 79,444,785	\$ 85,145,848
<b>Total Cash and Cash Equivalents</b>	<b>\$ 128,492,841</b>	<b>\$ 23,818,485</b>	<b>\$ (3,636,797)</b>				<b>\$ 216,597,053</b>	<b>\$ 368,271,582</b>	<b>\$ 390,913,068</b>
Short-Term Investment									
Investments									
<b>Total Investments</b>									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 54,237		\$ 0					\$ 54,237	\$ 20,120
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0					\$ 456,070	\$ 456,070	\$ 458,125
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 1,353,327	\$ 0	\$ 2,596,194					\$ 3,949,521	\$ 3,699,127
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
<b>Total Receivables</b>	<b>\$ 1,407,564</b>	<b>\$ 0</b>	<b>\$ 2,596,194</b>				<b>\$ 456,070</b>	<b>\$ 4,459,828</b>	<b>\$ 4,177,372</b>
Prepaid Expenses - General	\$ 1,584,831	\$ 0						\$ 1,584,831	\$ 925
Salary and Travel Advances									
Courties									
<b>Total Prepaid Expenses</b>	<b>\$ 1,584,831</b>	<b>\$ 0</b>						<b>\$ 1,584,831</b>	<b>\$ 925</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 132,485,236</b>	<b>\$ 23,818,485</b>	<b>\$ (1,040,603)</b>				<b>\$ 217,053,123</b>	<b>\$ 372,316,241</b>	<b>\$ 395,091,363</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 25,551	\$ 0	\$ 0					\$ 25,551	\$ (735)
Accounts Payable - General	\$ 2,436,799	\$ 0	\$ 6,634				\$ 0	\$ 2,443,432	\$ 1,441,386
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0						\$ 0	\$ 0	\$ 0
TC145 Liability							\$ 17,451,263	\$ 17,451,263	\$ 18,115,508
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	\$ 22,208							\$ 22,208	\$ 5,916
Interest							\$ 4,549	\$ 4,549	\$ 3,863
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 2,484,559</b>	<b>\$ 750,000</b>	<b>\$ 6,634</b>				<b>\$ 17,455,812</b>	<b>\$ 20,697,005</b>	<b>\$ 20,315,938</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 199,597,311	\$ 199,597,311	\$ 244,218,162
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 199,597,311</b>	<b>\$ 199,597,311</b>	<b>\$ 244,218,162</b>
Accrued Payroll	\$ 210	\$ 0	\$ (210)					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 210</b>	<b>\$ 0</b>	<b>\$ (210)</b>					<b>\$ 0</b>	<b>\$ 0</b>
Revenue Collected in Advance	\$ 1,055,843	\$ 59,204	\$ 0					\$ 1,115,047	\$ 1,167,271
Liabilities For Deposits	\$ 20,024		\$ 0					\$ 20,024	\$ 19,925
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,075,868</b>	<b>\$ 59,204</b>	<b>\$ 0</b>				<b>\$ 0</b>	<b>\$ 1,135,072</b>	<b>\$ 1,187,196</b>
<b>Total Liabilities</b>	<b>\$ 3,560,636</b>	<b>\$ 809,204</b>	<b>\$ 6,424</b>				<b>\$ 217,053,123</b>	<b>\$ 221,429,387</b>	<b>\$ 265,721,298</b>
<b>Total Fund Balance</b>	<b>\$ 126,824,600</b>	<b>\$ 23,009,281</b>	<b>\$ (1,047,027)</b>					<b>\$ 150,886,854</b>	<b>\$ 129,370,067</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 132,485,236</b>	<b>\$ 23,818,485</b>	<b>\$ (1,040,603)</b>				<b>\$ 217,053,123</b>	<b>\$ 372,316,241</b>	<b>\$ 395,091,363</b>



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

	For the month ended March									
	Fiscal Year 2016/17							2015/16		
	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	\$ 191,429,669	\$ 3,727,515	\$ 5,611,812			\$ (467)	\$ 200,768,529	\$ 301,209,679	\$ 190,437,776	\$ 299,015,858
Traffic & Other Infractions	\$ 17,236,613	\$ 354,735	\$ 702,256				\$ 18,293,603	\$ 31,880,857	\$ 18,476,458	\$ 30,556,226
Other Criminal Cases	\$ 26,746,577	\$ 3,943,044	\$ 1,114,513			\$ 46	\$ 31,804,181	\$ 46,003,048	\$ 31,382,842	\$ 42,878,099
Civil	\$ 22,069,058	\$ 796,718	\$ 902,908				\$ 23,768,684	\$ 39,518,965	\$ 22,024,734	\$ 33,213,771
Family & Children Services	\$ 18,893,809	\$ 1,968,578	\$ 824,223				\$ 21,686,610	\$ 32,835,143	\$ 19,554,944	\$ 30,031,533
Probate, Guardianship & Mental Health Services	\$ 8,640,248	\$ 106,106	\$ 380,319				\$ 9,126,673	\$ 13,805,917	\$ 8,491,064	\$ 13,105,299
Juvenile Dependency Services	\$ 4,247,251	\$ 267,000	\$ 170,468				\$ 4,684,719	\$ 6,331,932	\$ 3,987,716	\$ 5,814,269
Juvenile Delinquency Services	\$ 2,377,386	\$ 606,406	\$ 98,607				\$ 3,082,399	\$ 4,789,869	\$ 2,910,807	\$ 5,120,154
Other Court Operations	\$ 13,800,908	\$ 1,707,817	\$ 576,707				\$ 16,085,431	\$ 35,981,706	\$ 15,040,729	\$ 28,317,898
Court Interpreters	\$ 23,032,876	\$ 1,447,128	\$ 916,350				\$ 25,396,354	\$ 36,722,960	\$ 24,824,586	\$ 36,058,621
Jury Services	\$ 6,199,280	\$ 396,681	\$ 3,759,030			\$ (17)	\$ 10,354,976	\$ 18,190,874	\$ 11,652,737	\$ 17,930,878
Security	\$ 6,768,687	\$ 2,008,635	\$ 285,573				\$ 9,062,895	\$ 12,628,374	\$ 8,092,278	\$ 11,825,193
<b>Trial Court Operations Program</b>	<b>\$ 341,442,359</b>	<b>\$ 17,330,364</b>	<b>\$ 15,342,767</b>			<b>\$ (438)</b>	<b>\$ 374,115,054</b>	<b>\$ 579,899,324</b>	<b>\$ 356,876,672</b>	<b>\$ 553,867,799</b>
Enhanced Collections		\$ 23					\$ 23			
Other Non-Court Operations										
<b>Non-Court Operations Program</b>		<b>\$ 23</b>					<b>\$ 23</b>			
Executive Office	\$ 14,027,711	\$ 858,995	\$ 616,120				\$ 15,502,825	\$ 48,685,191	\$ 14,513,280	\$ 41,977,672
Fiscal Services	\$ 9,950,289	\$ 4,748,737	\$ 375,271			\$ 0	\$ 15,074,297	\$ 24,030,236	\$ 15,236,487	\$ 21,552,476
Human Resources	\$ 6,364,327	\$ 1,374,562	\$ 278,983				\$ 8,017,872	\$ 12,532,000	\$ 8,219,034	\$ 21,133,366
Business & Facilities Services	\$ 7,449,467	\$ 20,184,014	\$ 307,728				\$ 27,941,209	\$ 50,705,433	\$ 19,938,259	\$ 32,182,893
Information Technology	\$ 21,552,740	\$ 26,657,434	\$ 937,608				\$ 49,147,782	\$ 105,991,816	\$ 47,031,067	\$ 110,798,794
<b>Court Administration Program</b>	<b>\$ 59,344,534</b>	<b>\$ 53,823,742</b>	<b>\$ 2,515,710</b>			<b>\$ 0</b>	<b>\$ 115,683,986</b>	<b>\$ 241,944,676</b>	<b>\$ 104,938,128</b>	<b>\$ 227,645,201</b>
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 400,786,894</b>	<b>\$ 71,154,130</b>	<b>\$ 17,858,477</b>			<b>\$ (438)</b>	<b>\$ 489,799,063</b>	<b>\$ 821,844,000</b>	<b>\$ 461,814,800</b>	<b>\$ 781,513,000</b>