

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.

Shirley R. Carter

Signature of Presiding Judge or Court Executive

2-1-17

Date

Los Angeles Superior Court

Court

FY 2016-17 Quarter 2

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Los Angeles Superior Court

Court

FY 2016-17 Quarter 2

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 2

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)		4344.00	4,386.00		

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
 Balance Sheet
 (Unaudited)

For the month ended December
 Fiscal Year 2016/17

2015/16

	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						
ASSETS									
Operations	\$ (48,377,033)	\$ 13,042,125	\$ 36,993,244				\$ 2,062,464	\$ 3,720,801	\$ 11,783,443
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	\$ 39,785
Cash with County	\$ 180,791,873	\$ 6,542,130	\$ (41,233,784)				\$ 244,169,405	\$ 390,269,623	\$ 342,383,986
Cash Outside of the JCC									
Cash Equivalents	\$ 68,604,856						\$ 14,816,930	\$ 83,421,786	\$ 82,523,783
Total Cash and Cash Equivalents	\$ 204,907,989	\$ 19,584,255	\$ (4,240,540)				\$ 261,048,799	\$ 481,300,503	\$ 440,529,290
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 69,116		\$ 0					\$ 69,116	\$ 91,140
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 8,927	\$ 0					\$ 456,070	\$ 464,997	\$ 458,125
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 67,217	\$ 0	\$ 2,985,279					\$ 3,052,496	\$ 2,101,562
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	\$ 145,261	\$ 0	\$ 2,985,279				\$ 456,070	\$ 3,586,610	\$ 2,650,827
Prepaid Expenses - General	\$ 971	\$ 0						\$ 971	\$ 925
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 971	\$ 0						\$ 971	\$ 925
Other Assets									
Total Other Assets									
Total Assets	\$ 205,054,221	\$ 19,584,255	\$ (1,255,261)				\$ 261,504,869	\$ 484,888,084	\$ 443,181,042
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 13,317	\$ 0	\$ 0					\$ 13,317	\$ 6,523
Accounts Payable - General	\$ 1,459,627	\$ 0	\$ 19,348				\$ 0	\$ 1,478,975	\$ 1,162,011
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									
Due to State	\$ 0						\$ 0	\$ 0	\$ 0
TC145 Liability							\$ 17,332,444	\$ 17,332,444	\$ 13,909,692
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	\$ 20,721							\$ 20,721	\$ 3,767
Interest							\$ 3,020	\$ 3,020	\$ 1,820
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 1,493,665	\$ 750,000	\$ 19,348				\$ 17,335,464	\$ 19,598,478	\$ 15,833,813
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the JCC							\$ 244,169,405	\$ 244,169,405	\$ 228,719,523
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 244,169,405	\$ 244,169,405	\$ 228,719,523
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	\$ 1,167,271
Liabilities For Deposits	\$ 19,925		\$ 0					\$ 19,925	\$ 19,925
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0						\$ 0	\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,075,768	\$ 59,204	\$ 0				\$ 0	\$ 1,134,972	\$ 1,187,196
Total Liabilities	\$ 2,569,644	\$ 809,204	\$ 19,138				\$ 261,504,869	\$ 264,902,855	\$ 245,740,532
Total Fund Balance	\$ 202,484,578	\$ 18,775,051	\$ (1,274,399)					\$ 219,985,229	\$ 197,440,510
Total Liabilities and Fund Balance	\$ 205,054,221	\$ 19,584,255	\$ (1,255,261)				\$ 261,504,869	\$ 484,888,084	\$ 443,181,042

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 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								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 354,862,567	\$ 1,372,331					\$ 356,234,898	\$ 537,105,000	\$ 336,888,125	\$ 529,071,000	
Improvement and Modernization Fund	\$ (34,890)						\$ (34,890)	\$ 1,378,000	\$ 22,068	\$ 1,555,000	
Judges' Compensation (45.25)	\$ 43,884,247						\$ 43,884,247	\$ 100,011,000	\$ 42,716,257	\$ 95,553,000	
Court Interpreter (45.45)	\$ 12,167,841						\$ 12,167,841	\$ 36,458,000	\$ 11,640,502	\$ 35,819,000	
Civil Coordination Reimbursement (45.55)	\$ 109,425						\$ 109,425	\$ 600,000	\$ 160,763	\$ 600,000	
MOU Reimbursements (45.10 and General)	\$ 2,315,374						\$ 2,315,374	\$ 7,158,000	\$ 2,714,710	\$ 7,158,000	
Other Miscellaneous	\$ 18,887,969						\$ 18,887,969	\$ 18,889,000	\$ 18,887,969	\$ 18,889,000	
	\$ 432,192,533	\$ 1,372,331					\$ 433,564,864	\$ 701,599,000	\$ 413,030,393	\$ 688,645,000	
Grants											
AB 1058 Commissioner/Facilitator			\$ 3,304,494				\$ 3,304,494	\$ 9,111,000	\$ 3,162,978	\$ 9,085,000	
Other Judicial Council Grants	\$ 6,776		\$ 376,186				\$ 382,962	\$ 1,216,000	\$ 219,869	\$ 1,181,000	
Non-Judicial Council Grants	\$ 38,204						\$ 38,204	\$ 1,384,000	\$ 23,507	\$ 1,384,000	
	\$ 44,980		\$ 3,680,680				\$ 3,725,660	\$ 11,711,000	\$ 3,406,353	\$ 11,650,000	
Other Financing Sources											
Interest Income	\$ 238,582	\$ 17,394					\$ 255,976	\$ 187,000	\$ 143,106	\$ 187,000	
Investment Income											
Donations		\$ 5,198					\$ 5,198	\$ 265,000	\$ 1,250	\$ 265,000	
Local Fees	\$ 544,466	\$ 9,601,927					\$ 10,146,393	\$ 22,371,000	\$ 9,839,539	\$ 20,029,000	
Non-Fee Revenues	\$ 1,062,736						\$ 1,062,736	\$ 4,525,000	\$ 1,145,727	\$ 5,000,000	
Enhanced Collections								\$ 800,000	\$ 108,651	\$ 800,000	
Escheatment									\$ 0	\$ 0	
Prior Year Revenue											
County Program - Restricted											
Reimbursement Other	\$ 1,200,635						\$ 1,200,635	\$ 4,661,000	\$ 1,518,098	\$ 4,661,000	
Sale of Fixed Assets											
Other Miscellaneous	\$ 26,276						\$ 26,276		\$ 9,667	\$ 0	
	\$ 3,072,695	\$ 9,624,519					\$ 12,697,214	\$ 32,809,000	\$ 12,766,038	\$ 30,942,000	
Total Revenues	\$ 435,310,209	\$ 10,996,850	\$ 3,680,680				\$ 449,987,739	\$ 746,119,000	\$ 429,202,784	\$ 731,237,000	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 170,645,286	\$ 3,439,279	\$ 2,537,927				\$ 176,622,492	\$ 429,184,000	\$ 167,601,653	\$ 403,478,199	
Temp Help	\$ 3,624,184		\$ 48,286				\$ 3,672,469		\$ 4,030,113	\$ 3,255,801	
Overtime	\$ 869,579	\$ 1,642	\$ 23,663				\$ 894,885	\$ 1,974,000	\$ 428,253	\$ 0	
Staff Benefits	\$ 73,820,410	\$ 1,260,633	\$ 1,367,821				\$ 76,448,864	\$ 207,761,000	\$ 79,942,700	\$ 200,284,000	
	\$ 248,959,459	\$ 4,701,554	\$ 3,977,697				\$ 257,638,710	\$ 638,919,000	\$ 252,002,719	\$ 607,018,000	
Operating Expenses and Equipment											
General Expense	\$ 12,172,967	\$ 8,370	\$ 66,864				\$ 12,248,201	\$ 40,208,000	\$ 8,239,521	\$ 20,585,881	
Printing	\$ 891,045		\$ 52				\$ 891,097	\$ 2,414,000	\$ 895,436	\$ 2,191,549	
Telecommunications	\$ 1,003,534						\$ 1,003,534	\$ 4,622,000	\$ 738,880	\$ 7,600,905	
Postage	\$ 502,358						\$ 502,358	\$ 4,011,000	\$ 503,853	\$ 4,038,403	
Insurance	\$ 65,438		\$ 18,891				\$ 84,329	\$ 190,000	\$ 77,514	\$ 190,000	
In-State Travel	\$ 274,588	\$ 0	\$ 6,883				\$ 281,471	\$ 1,010,000	\$ 286,090	\$ 1,005,772	
Out-of-State Travel	\$ 42,258						\$ 42,258	\$ 3,000	\$ 38,274	\$ 0	
Training	\$ 180,554		\$ 4,345				\$ 184,899	\$ 442,000	\$ 123,642	\$ 364,270	
Security Services	\$ 263,363		\$ 395,414				\$ 658,778	\$ 1,437,000	\$ 594,420	\$ 1,435,000	
Facility Operations	\$ 3,598,100						\$ 3,598,100	\$ 7,023,000	\$ 1,717,523	\$ 4,547,180	
Utilities											
Contracted Services	\$ 7,953,631	\$ 595,824	\$ 181,204				\$ 8,730,659	\$ 43,340,000	\$ 10,373,585	\$ 47,361,698	
Consulting and Professional Services	\$ 10,359,425						\$ 10,359,425	\$ 28,956,000	\$ 7,994,450	\$ 26,930,000	
Information Technology	\$ 4,110,582						\$ 4,110,582	\$ 26,237,000	\$ 4,862,039	\$ 20,804,665	
Major Equipment	\$ 1,415,007						\$ 1,415,007	\$ 3,225,000	\$ 727,128	\$ 4,010,680	
Other Items of Expense	\$ 98,249						\$ 98,249	\$ 13,359,000	\$ 120,250	\$ 26,980,997	
	\$ 42,931,099	\$ 604,193	\$ 673,653				\$ 44,208,946	\$ 176,477,000	\$ 37,292,605	\$ 168,047,000	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,353,297						\$ 2,353,297	\$ 6,300,000	\$ 2,522,732	\$ 6,300,000	
Judgements, Settlements and Claims	\$ 6,653						\$ 6,653	\$ 148,000	\$ 289	\$ 148,000	
Debt Service											
Other	\$ 7,342,533	\$ 191,380	\$ 132,273				\$ 7,666,186		\$ 0	\$ 0	
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 0						\$ 0		\$ 0	\$ 0	
	\$ 9,702,483	\$ 191,380	\$ 132,273				\$ 10,026,135	\$ 6,448,000	\$ 2,523,021	\$ 6,448,000	
Total Expenditures	\$ 301,593,041	\$ 5,497,128	\$ 4,783,623				\$ 311,873,791	\$ 821,844,000	\$ 291,818,345	\$ 781,513,000	
Excess (Deficit) of Revenues Over Expenditures	\$ 133,717,168	\$ 5,499,723	\$ (1,102,943)				\$ 138,113,948	\$ (75,725,000)	\$ 137,384,439	\$ (50,276,000)	
Operating Transfers In (Out)	\$ 171,456		\$ (171,456)				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 68,595,953	\$ 13,275,328	\$ 0				\$ 81,871,282	\$ 81,871,282	\$ 60,056,070	\$ 60,056,070	
Ending Balance (Deficit)	\$ 202,484,578	\$ 18,775,051	\$ (1,274,399)				\$ 219,985,229	\$ 6,146,282	\$ 197,440,510	\$ 9,780,070	

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

For the month ended December										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 123,259,831	\$ 1,964,491	\$ 2,998,141				\$ 128,222,463	\$ 301,209,679	\$ 121,501,748	\$ 299,015,858
Traffic & Other Infractions	\$ 11,207,452	\$ 264,692	\$ 380,827				\$ 11,852,971	\$ 31,880,857	\$ 11,787,349	\$ 30,556,226
Other Criminal Cases	\$ 17,288,474	\$ 2,602,131	\$ 598,186				\$ 20,488,791	\$ 46,003,048	\$ 19,997,398	\$ 42,878,099
Civil	\$ 14,248,493	\$ 540,547	\$ 485,138				\$ 15,274,179	\$ 39,518,965	\$ 14,029,194	\$ 33,213,771
Family & Children Services	\$ 12,262,731	\$ 1,259,852	\$ 445,747				\$ 13,968,330	\$ 32,835,143	\$ 12,377,293	\$ 30,031,533
Probate, Guardianship & Mental Health Services	\$ 5,612,150	\$ 85,044	\$ 205,067				\$ 5,902,260	\$ 13,805,917	\$ 5,307,346	\$ 13,105,299
Juvenile Dependency Services	\$ 2,728,722	\$ 172,938	\$ 89,475				\$ 2,991,136	\$ 6,331,932	\$ 2,436,546	\$ 5,814,269
Juvenile Delinquency Services	\$ 1,541,381	\$ 98,855	\$ 52,239				\$ 1,692,475	\$ 4,789,869	\$ 1,744,308	\$ 5,120,154
Other Court Operations	\$ 8,892,498	\$ 1,183,565	\$ 309,131				\$ 10,385,194	\$ 35,981,706	\$ 9,728,411	\$ 28,317,898
Court Interpreters	\$ 14,940,415	\$ 998,928	\$ 484,288				\$ 16,423,631	\$ 36,722,960	\$ 15,845,874	\$ 36,058,621
Jury Services	\$ 3,981,376	\$ 833,730	\$ 2,490,489			\$ 0	\$ 7,305,595	\$ 18,190,874	\$ 7,350,899	\$ 17,930,878
Security	\$ 4,371,014	\$ 963,009	\$ 152,151				\$ 5,486,174	\$ 12,628,374	\$ 5,218,217	\$ 11,825,193
Trial Court Operations Program	\$ 220,334,536	\$ 10,967,781	\$ 8,690,880			\$ 0	\$ 239,993,197	\$ 579,899,324	\$ 227,324,583	\$ 553,867,799
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 9,093,113	\$ 353,261	\$ 332,470				\$ 9,778,845	\$ 48,685,191	\$ 8,964,309	\$ 41,977,672
Fiscal Services	\$ 5,692,687	\$ 3,408,915	\$ 200,335			\$ 0	\$ 9,301,937	\$ 24,030,236	\$ 10,443,727	\$ 21,552,476
Human Resources	\$ 4,105,740	\$ 1,168,807	\$ 150,261				\$ 5,424,807	\$ 12,532,000	\$ 5,499,051	\$ 21,133,366
Business & Facilities Services	\$ 4,751,224	\$ 11,951,489	\$ 159,293				\$ 16,862,006	\$ 50,705,433	\$ 11,582,395	\$ 32,182,893
Information Technology	\$ 13,661,411	\$ 16,358,693	\$ 492,896				\$ 30,512,999	\$ 105,991,816	\$ 28,004,280	\$ 110,798,794
Court Administration Program	\$ 37,304,174	\$ 33,241,164	\$ 1,335,255			\$ 0	\$ 71,880,594	\$ 241,944,676	\$ 64,493,762	\$ 227,645,201
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 257,638,710	\$ 44,208,946	\$ 10,026,135			\$ 0	\$ 311,873,791	\$ 821,844,000	\$ 291,818,345	\$ 781,513,000