

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.

John A. Clarke
Signature of Presiding Judge or Court Executive

12/19/11
Date

Los Angeles Superior Court

Court

FY 2011-12 Quarter 1

Fiscal Year and Ending Quarter

Los Angeles Superior Court
 Trial Court Operations Fund
 Statement of Revenues, Expenditures and Changes in Fund Balances
 (Unaudited)

For the month ended Sep											
Fiscal Year 2011/12											
	Governmental Funds						Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)	
	General	Special Revenue		Capital Projects	Debt Service	Proprietary Funds					Fiduciary Funds
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 114,653,216	\$ 88,060					\$ 114,741,276	\$ 498,756,500	\$ 108,197,544	\$ 680,285,500	
Trial Court Improvement Fund	\$ (88,510)						\$ (88,510)	\$ 1,983,867	\$ (1,119,399)	\$ 2,041,190	
Judicial Administration Efficiency & Mod Fund	\$ (13,770)						\$ (13,770)	\$ 1,179,000	\$ 0	\$ 1,253,705	
Judges' Compensation (45.25)	\$ 14,304,537						\$ 14,304,537	\$ 89,100,000	\$ 17,327,904	\$ 88,889,000	
Court Interpreter (45.45)	\$ 5,400,176						\$ 5,400,176	\$ 32,788,000	\$ 6,428,179	\$ 32,788,000	
Civil Coordination Reimbursement (45.55)	\$ 58,125						\$ 58,125	\$ 8,542,931	\$ 1,054,088	\$ 9,555,587	
MOU Reimbursements (45.10 and General)	\$ (48,881)						\$ (48,881)	\$ 25,306,834	\$ (31,797)	\$ 200,000	
Other Miscellaneous											
	\$ 134,262,893	\$ 88,060					\$ 134,350,953	\$ 657,617,132	\$ 131,855,419	\$ 812,952,962	
Grants											
AB 1058 Commissioner/Facilitator			\$ (840,598)				\$ (840,598)	\$ 9,073,185	\$ 0	\$ 9,075,113	
Other AOC Grants	\$ (101,657)		\$ (209,994)				\$ (311,651)	\$ 864,920	\$ 15,340	\$ 1,117,655	
Non-AOC Grants	\$ (67,224)		\$ 52,058				\$ (15,166)	\$ 937,842	\$ 51,654	\$ 650,271	
	\$ (168,881)		\$ (98,534)				\$ (1,167,415)	\$ 10,875,947	\$ 66,994	\$ 10,843,039	
Other Financing Sources											
Interest Income	\$ 137,319	\$ 4,527					\$ 141,846	\$ 2,386,000	\$ 140,834	\$ 3,189,493	
Investment Income								\$ 4,000		\$ 2,000	
Donations								\$ 3,813,252	\$ 26,222,000	\$ 3,987,887	
Local Fees	\$ 67,257	\$ 3,745,995					\$ 3,813,252	\$ 26,222,000	\$ 3,987,887	\$ 25,448,000	
Non-Fee Revenues	\$ 10,581						\$ 10,581	\$ 3,882,000	\$ 6,039	\$ 3,882,000	
Enhanced Collections								\$ 15,087	\$ 800,000	\$ 18,960	
Escheatment	\$ 15,087						\$ 15,087	\$ 800,000	\$ 18,960	\$ 800,000	
Prior Year Revenue								\$ 0	\$ 1,297,921	\$ 712,728	
County Program - Restricted	\$ 234,334	\$ 0					\$ 234,334	\$ 4,331,000	\$ 138,758	\$ 6,719,778	
Reimbursement Other	\$ 6,683						\$ 6,683				
Sale of Fixed Assets	\$ 6,683						\$ 6,683				
Other Miscellaneous		\$ 50					\$ 50		\$ 61		
	\$ 471,280	\$ 3,750,572					\$ 4,221,832	\$ 38,922,921	\$ 4,808,288	\$ 40,753,999	
Total Revenues	\$ 134,585,273	\$ 3,838,632	\$ (98,534)				\$ 137,405,371	\$ 707,416,000	\$ 136,730,701	\$ 864,550,000	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 80,478,375	\$ 1,524,631	\$ 1,080,933				\$ 83,083,939	\$ 410,158,576	\$ 82,661,533	\$ 404,528,912	
Temp Help	\$ 1,569,881		\$ 5,240				\$ 1,575,121		\$ 1,495,992		
Overtime	\$ 33,592						\$ 33,592		\$ 64,356		
Staff Benefits	\$ 29,645,221	\$ 782,769	\$ 387,948				\$ 30,815,938	\$ 178,925,429	\$ 24,313,394	\$ 193,975,087	
	\$ 111,727,069	\$ 2,307,401	\$ 1,474,121				\$ 115,508,590	\$ 589,082,005	\$ 108,535,275	\$ 598,501,999	
Operating Expenses and Equipment											
General Expense	\$ 5,109,486	\$ 329	\$ 27,402				\$ 5,137,217	\$ 30,061,695	\$ 3,548,727	\$ 10,390,517	
Printing	\$ 441,843						\$ 441,843	\$ 3,692,087	\$ 277,032	\$ 4,846,909	
Telecommunications	\$ (274,954)						\$ (274,954)	\$ 10,235,469	\$ (883,061)	\$ 10,347,775	
Postage	\$ 538,282						\$ 538,282	\$ 4,177,915	\$ 368,515	\$ 4,059,952	
Insurance	\$ 0		\$ 4,104				\$ 4,104	\$ 183,110	\$ 10,260	\$ 18,010	
In-State Travel	\$ 168,719		\$ 480				\$ 169,198	\$ 1,689,057	\$ 128,970	\$ 1,437,357	
Out-of-State Travel									\$ 0		
Training	\$ 100,349	\$ 0	\$ 3,550				\$ 103,899	\$ 288,172	\$ 3,616	\$ 200,904	
Security Services	\$ 83,923		\$ 130,446				\$ 214,369	\$ 7,637,750		\$ 155,377,000	
Facility Operations	\$ 767,323						\$ 767,323	\$ 3,919,522	\$ 463,757	\$ 5,792,811	
Utilities											
Contracted Services	\$ 2,584,476	\$ 879,564	\$ 153,871				\$ 3,617,911	\$ 22,921,258	\$ 3,146,674	\$ 27,849,106	
Consulting and Professional Services	\$ 281,422						\$ 281,422	\$ 39,789,854	\$ 270	\$ 33,217,639	
Information Technology	\$ 1,510,271						\$ 1,510,271	\$ 13,468,014	\$ 1,505,978	\$ 15,745,826	
Major Equipment	\$ 373,772						\$ 373,772	\$ 1,698,999	\$ 171,300	\$ 2,451,197	
Other Items of Expense	\$ 19,338						\$ 19,338	\$ 397,094	\$ 60,699	\$ 385,999	
	\$ 11,704,249	\$ 879,893	\$ 319,853				\$ 12,903,995	\$ 140,137,996	\$ 8,802,737	\$ 281,121,002	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,500,944						\$ 1,500,944	\$ 6,300,000	\$ 1,618,987	\$ 6,700,000	
Judgements, Settlements and Claims	\$ 7,600						\$ 7,600	\$ 148,000		\$ 168,000	
Debt Service											
Other	\$ 0						\$ 0		\$ 0		
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 0	\$ (6,200)					\$ (6,200)		\$ (2,334)		
	\$ 1,508,544	\$ (6,200)					\$ 1,502,344	\$ 6,448,000	\$ 1,614,654	\$ 6,868,000	
Total Expenditures	\$ 124,939,862	\$ 3,181,094	\$ 1,793,974				\$ 129,914,930	\$ 735,568,001	\$ 118,952,666	\$ 886,491,001	
Excess (Deficit) of Revenues Over Expenditures	\$ 9,825,411	\$ 657,538	\$ (2,792,508)				\$ 7,490,441	\$ (28,252,001)	\$ 17,778,035	\$ (21,941,001)	
Operating Transfers In (Out)	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0	\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 108,766,970	\$ 14,539,321	\$ 0				\$ 123,306,291	\$ 123,336,291	\$ 108,823,643	\$ 108,823,643	
Ending Balance (Deficit)	\$ 118,422,381	\$ 15,196,859	\$ (2,792,508)				\$ 130,826,732	\$ 95,084,290	\$ 126,601,678	\$ 86,882,642	

Los Angeles Superior Court
Trial Court Operations Fund
Balance Sheet
(Unaudited)

For the month ended Sep									
Fiscal Year 2011/12									
	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	\$ (9,585,009)	\$ (12,613)	\$ 8,348,668				\$ 387,250	\$ (861,694)	\$ 141,203
Payroll	\$ 3,966,254							\$ 3,966,254	\$ 3,966,254
Jury Revolving									\$ 0
Other Distribution									\$ 0
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									\$ 0
Credit Card	\$ 39,785							\$ 39,785	\$ 39,785
Cash on Hand	\$ 99,387,736	\$ 16,166,121	\$ (9,867,639)				\$ 308,854,309	\$ 414,543,527	\$ 334,697,612
Cash with County	\$ 93,808,765	\$ 16,156,509	\$ (1,518,971)				\$ 309,241,568	\$ 417,687,872	\$ 338,844,854
Total Cash	\$ 93,808,765	\$ 16,156,509	\$ (1,518,971)				\$ 309,241,568	\$ 417,687,872	\$ 338,844,854
Short Term Investment	\$ 21,332,824	\$ 0					\$ 21,225,830	\$ 42,558,654	\$ 32,488,964
Investment in Financial Institution									
Total Investments	\$ 21,332,824	\$ 0					\$ 21,225,830	\$ 42,558,654	\$ 32,488,964
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 838,881	\$ 0	\$ 222,837					\$ 1,061,717	\$ 5,070,629
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 750,000	\$ 0						\$ 750,000	\$ 750,000
Due From Other Governments	\$ 0	\$ 0					\$ 0	\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 253
Trust Due To/From							\$ 0	\$ 0	
Distribution Due To/From								\$ 0	
Civil Filing Fee Due To/From								\$ 0	
General Due To/From	\$ 0	\$ 0						\$ 0	
Total Receivables	\$ 1,588,881	\$ 0	\$ 222,837				\$ 0	\$ 1,811,717	\$ 5,820,876
Prepaid Expenses - General	\$ 575,000							\$ 575,000	
Salary and Travel Advances	\$ 0							\$ 0	\$ 1,395
Counties									
Total Prepaid Expenses	\$ 575,000							\$ 575,000	\$ 1,395
Other Assets									
Total Other Assets									
Total Assets	\$ 117,305,470	\$ 16,156,509	\$ (1,296,134)				\$ 330,467,398	\$ 482,633,243	\$ 377,138,089
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ (1,575,885)	\$ 118,837	\$ 1,475,822					\$ 18,773	\$ (2,312)
Accounts Payable - General	\$ 436,416	\$ 90,953	\$ 20,867				\$ 0	\$ 548,236	\$ 1,027,317
Due to Other Funds	\$ 0	\$ 750,000	\$ 0				\$ 0	\$ 750,000	\$ 1,009,040
Due to Other Courts									
Due to State	\$ 0						\$ 0	\$ 0	\$ 0
TC145 Liability							\$ 21,611,649	\$ 21,611,649	\$ 25,106,509
Due to Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 2,012							\$ 2,012	\$ 4,155
Interest							\$ 1,440	\$ 1,440	\$ 6,333
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ (1,137,456)	\$ 859,790	\$ 1,496,689				\$ 21,613,089	\$ 22,932,111	\$ 27,151,043
Civil Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 308,854,309	\$ 308,854,309	\$ 223,369,765
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 308,854,309	\$ 308,854,309	\$ 223,369,765
Accrued Payroll	\$ 455	\$ (140)	\$ (315)					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 455	\$ (140)	\$ (315)					\$ 0	\$ 0
Revenue Collected in Advance	\$ 0							\$ 0	\$ 13,602
Liabilities For Deposits	\$ 20,090		\$ 0					\$ 20,090	\$ 0
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 20,090		\$ 0					\$ 20,090	\$ 13,602
Total Liabilities	\$ (1,116,911)	\$ 859,649	\$ 1,496,374				\$ 330,467,398	\$ 331,806,511	\$ 256,534,411
Total Fund Balance	\$ 116,422,381	\$ 15,196,859	\$ (2,792,608)					\$ 130,826,732	\$ 126,601,878
Total Liabilities and Fund Balance	\$ 117,305,470	\$ 16,156,509	\$ (1,296,134)				\$ 330,467,398	\$ 482,633,243	\$ 377,138,089

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

For the month ended Sep										2010/11	
Fiscal Year 2011/12											
	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	\$ 57,229,366	\$ 363,051	\$ 0				\$ 57,592,417	\$ 300,406,641	\$ 56,078,255	\$ 301,407,562	
Traffic & Other Infractions	\$ 5,607,326	\$ 582,088					\$ 6,189,414	\$ 34,943,473	\$ 5,452,956	\$ 34,600,692	
Other Criminal Cases	\$ 6,621,721	\$ 1,241,821					\$ 7,863,542	\$ 37,818,867	\$ 7,479,287	\$ 38,846,528	
Civil	\$ 5,896,808	\$ 179,511					\$ 6,076,319	\$ 33,971,109	\$ 5,741,353	\$ 34,522,310	
Family & Children Services	\$ 3,962,431	\$ 589,488					\$ 4,551,919	\$ 24,693,142	\$ 4,428,382	\$ 26,023,889	
Probate, Guardianship & Mental Health Services	\$ 1,960,762	\$ 20,850					\$ 1,981,612	\$ 10,736,292	\$ 1,921,136	\$ 11,242,067	
Juvenile Dependency Services	\$ 1,037,799	\$ 84,157					\$ 1,121,955	\$ 5,800,879	\$ 1,112,668	\$ 6,403,970	
Juvenile Delinquency Services	\$ 817,339	\$ 37,141					\$ 854,480	\$ 5,043,951	\$ 764,849	\$ 5,413,410	
Other Court Operations	\$ 3,533,612	\$ 1,180,896					\$ 4,714,508	\$ 37,285,612	\$ 4,706,027	\$ 38,431,446	
Court Interpreters	\$ 5,479,473	\$ 819,784	\$ 0			\$ 0	\$ 6,299,257	\$ 32,290,469	\$ 6,125,817	\$ 36,125,094	
Jury Services	\$ 2,091,801	\$ 866,254	\$ 1,500,944			\$ (6,200)	\$ 4,452,799	\$ 23,828,265	\$ 4,450,184	\$ 24,627,230	
Security	\$ 2,366,288	\$ 322,398					\$ 2,688,686	\$ 20,998,556	\$ 2,537,905	\$ 170,111,574	
	\$ 96,604,726	\$ 6,287,439	\$ 1,500,944			\$ (6,200)	\$ 104,386,909	\$ 567,817,256	\$ 100,798,820	\$ 727,755,772	
Trial Court Operations Program											
Enhanced Collections											
Other Non-Court Operations									\$ (623)		
Non-Court Operations Program									\$ (623)		
Executive Office	\$ 4,246,041	\$ 56,885					\$ 4,302,926	\$ 24,110,251	\$ 5,014,105	\$ 27,462,537	
Fiscal Services	\$ 7,742,462	\$ 166,615	\$ 7,600			\$ 0	\$ 7,916,677	\$ 32,818,023	\$ 3,092,288	\$ 17,994,435	
Human Resources	\$ 1,051,577	\$ 283,778					\$ 1,335,356	\$ 8,365,146	\$ 1,078,269	\$ 8,857,816	
Business & Facilities Services	\$ 1,487,702	\$ 2,247,981					\$ 3,735,682	\$ 35,691,291	\$ 2,197,846	\$ 38,845,918	
Information Technology	\$ 4,376,082	\$ 3,861,297					\$ 8,237,380	\$ 66,864,534	\$ 6,771,962	\$ 65,574,523	
Court Administration Program	\$ 18,903,864	\$ 6,616,557	\$ 7,600			\$ 0	\$ 25,528,021	\$ 167,849,245	\$ 18,154,470	\$ 158,735,229	
Expenditures Not Distributed or Posted to a Program											
Prior Year Adjustments Not Posted to a Program											
Total	\$ 115,508,590	\$ 12,903,995	\$ 1,508,544			\$ (6,200)	\$ 129,914,930	\$ 735,668,001	\$ 118,952,666	\$ 886,491,001	

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Los Angeles Superior Court
Court

FY 2011-12 Quarter 1
Fiscal Year and Ending Quarter

FOOTNOTES

1	Due to changes in the reporting of fund balances consistent with GASB54, the fund balance designations in the Balance Sheet report as of September 2011 do not accurately reflect the court's current fund balance constraints submitted in October 2011. AOC is currently in the process of implementing a permanent solution to reflect this change in the business process. The adjusted fund balance constraints will be reflected in Quarter 2 QFS. The Court's adjusted fund balance constraints in accordance with GASB54 are the following: Restricted Fund Balance \$16,555,569, Committed Fund Balance \$33,664,839 and Assigned Fund Balance \$73,115,883.
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