

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 2013/14							2012/13			
	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									
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 281,743,291	\$ 1,378,801					\$ 283,122,092	\$ 481,361,000	\$ 192,778,147	\$ 392,201,000	
Improvement and Modernization Fund	\$ 12,763						\$ 12,763	\$ 3,389,000	\$ (66,943)	\$ 3,216,130	
Judges' Compensation (45.25)	\$ 40,192,948						\$ 40,192,948	\$ 91,307,000	\$ 38,999,413	\$ 80,913,000	
Court Interpreter (45.45)	\$ 14,009,831						\$ 14,009,831	\$ 32,758,000	\$ 13,981,494	\$ 32,344,000	
Civil Coordination Reimbursement (45.55)											
MOU Reimbursements (45.10 and General)	\$ 2,637,981						\$ 2,637,981	\$ 6,508,000	\$ 2,406,106	\$ 6,520,870	
Other Miscellaneous	\$ 18,887,969						\$ 18,887,969	\$ 800,000	\$ 16,262,551	\$ 33,689,333	
	\$ 357,484,784	\$ 1,378,801					\$ 358,863,585	\$ 565,924,000	\$ 284,360,768	\$ 558,884,333	
Grants											
AB 1058 Commissioner/Facilitator			\$ 2,622,217				\$ 2,622,217	\$ 8,889,000	\$ 1,238,889	\$ 8,889,000	
Other AOC Grants	\$ 22,574		\$ 386,729				\$ 409,303	\$ 1,125,000	\$ 170,887	\$ 1,168,000	
Non-AOC Grants	\$ 29,495		\$ 50,824				\$ 80,319	\$ 1,794,000	\$ 440,933	\$ 2,075,000	
	\$ 52,069		\$ 3,059,770				\$ 3,111,840	\$ 11,608,000	\$ 1,850,709	\$ 12,132,000	
Other Financing Sources											
Interest Income	\$ 115,817	\$ 6,369					\$ 122,186	\$ 563,000	\$ 205,891	\$ 521,000	
Investment Income											
Donations	\$ 311,249	\$ 14,385					\$ 325,634	\$ 62,000	\$ 321,584	\$ 62,000	
Local Fees	\$ 176,068	\$ 8,764,006					\$ 8,940,074	\$ 21,111,000	\$ 10,458,528	\$ 28,642,000	
Non-Fee Revenues	\$ 1,201,502						\$ 1,201,502	\$ 5,000,000	\$ 1,382,524	\$ 3,882,000	
Enhanced Collections											
Escheatment	\$ 9,312						\$ 9,312	\$ 800,000	\$ 8,057	\$ 800,000	
Prior Year Revenue	\$ 0						\$ 0				
County Program - Restricted									\$ 289,532	\$ 713,000	
Reimbursement Other	\$ 529,346						\$ 529,346	\$ 4,481,000	\$ 693,474	\$ 4,331,000	
Sale of Fixed Assets	\$ 5,541						\$ 5,541		\$ 4,030		
Other Miscellaneous	\$ 8,039	\$ 0					\$ 8,039				
	\$ 2,356,874	\$ 8,784,759					\$ 11,141,634	\$ 32,037,000	\$ 13,363,619	\$ 36,951,000	
<b>Total Revenues</b>	<b>\$ 359,893,727</b>	<b>\$ 10,183,580</b>	<b>\$ 3,059,770</b>				<b>\$ 373,117,058</b>	<b>\$ 639,749,000</b>	<b>\$ 279,575,096</b>	<b>\$ 607,987,333</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 156,127,352	\$ 3,276,588	\$ 2,262,842				\$ 161,666,782	\$ 346,311,857	\$ 171,223,190	\$ 387,937,754	
Temp Help	\$ 3,083,229		\$ 30,111				\$ 3,113,340	\$ 204,893	\$ 3,210,619		
Overtime	\$ 907,675	\$ 276	\$ 3,227				\$ 911,178		\$ 94,587		
Staff Benefits	\$ 70,656,347	\$ 1,410,855	\$ 1,349,289				\$ 73,416,491	\$ 195,762,250	\$ 73,612,813	\$ 212,541,570	
	\$ 230,774,603	\$ 4,687,719	\$ 3,645,469				\$ 239,107,792	\$ 542,279,000	\$ 248,141,209	\$ 560,479,324	
Operating Expenses and Equipment											
General Expense	\$ 4,892,936	\$ 3,081	\$ 22,824				\$ 4,918,842	\$ 50,400,459	\$ 6,322,485	\$ 25,490,548	
Printing	\$ 1,213,974						\$ 1,213,974	\$ 2,611,335	\$ 1,068,637	\$ 3,510,286	
Telecommunications	\$ 2,716,583		\$ 1,953				\$ 2,718,536	\$ 6,798,484	\$ 2,997,814	\$ 10,275,687	
Postage	\$ 433,355						\$ 433,355	\$ 4,004,313	\$ 148,063	\$ 4,289,066	
Insurance	\$ 80,536		\$ 5,192				\$ 85,728	\$ 204,910	\$ 73,966	\$ 163,110	
In-State Travel	\$ 220,341	\$ 611	\$ 1,292				\$ 222,244	\$ 1,648,191	\$ 216,239	\$ 1,677,941	
Out-of-State Travel	\$ 6,337						\$ 6,337		\$ 4,505		
Training	\$ 31,353		\$ 21,123				\$ 52,476	\$ 258,122	\$ 138,857	\$ 278,122	
Security Services	\$ 44,789		\$ 281,958				\$ 326,747	\$ 1,080,802	\$ 2,678,760	\$ 7,632,750	
Facility Operations	\$ 1,281,172						\$ 1,281,172	\$ 5,811,806	\$ 1,151,600	\$ 4,131,356	
Utilities											
Contracted Services	\$ 5,353,086	\$ 638,362	\$ 223,579				\$ 6,215,027	\$ 19,947,195	\$ 10,318,571	\$ 22,430,494	
Consulting and Professional Services	\$ 10,398,618		\$ 0				\$ 10,398,618	\$ 36,846,838	\$ 10,828,593	\$ 39,123,906	
Information Technology	\$ 1,715,861						\$ 1,715,861	\$ 12,758,499	\$ 3,267,941	\$ 12,852,941	
Major Equipment	\$ 63,806						\$ 63,806	\$ 1,220,000	\$ 1,009,945	\$ 2,317,435	
Other Items of Expense	\$ 87,001						\$ 87,001	\$ 408,246	\$ 106,532	\$ 397,094	
	\$ 28,539,749	\$ 642,054	\$ 557,922				\$ 29,739,724	\$ 143,975,000	\$ 40,362,308	\$ 134,568,724	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 2,433,754						\$ 2,433,754	\$ 6,300,000	\$ 2,555,084	\$ 6,300,000	
Judgements, Settlements and Claims	\$ 1,181						\$ 1,181	\$ 148,000	\$ 2,278	\$ 148,000	
Debt Service											
Other	\$ 3		\$ 0				\$ 3		\$ 0		
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 3,144,422	\$ (3,144,500)	\$ 0				\$ (78)		\$ (17)		
	\$ 5,579,359	\$ (3,144,500)	\$ 0				\$ 2,434,859	\$ 6,448,000	\$ 2,557,322	\$ 6,448,000	
<b>Total Expenditures</b>	<b>\$ 264,893,711</b>	<b>\$ 2,185,273</b>	<b>\$ 4,203,391</b>				<b>\$ 271,282,375</b>	<b>\$ 692,302,000</b>	<b>\$ 291,050,840</b>	<b>\$ 721,496,048</b>	
Excess (Deficit) of Revenues Over Expenditures	\$ 95,000,016	\$ 7,978,287	\$ (1,143,620)				\$ 101,834,683	\$ (52,963,000)	\$ (11,475,744)	\$ (113,528,715)	
Operating Transfers In (Out)	\$ 18,513		\$ (18,513)				\$ 0	\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 44,603,445	\$ 13,817,565	\$ 0				\$ 58,421,009	\$ 58,421,009	\$ 124,834,863	\$ 124,834,863	
Ending Balance (Deficit)	\$ 139,621,974	\$ 21,795,852	\$ (1,162,134)				\$ 180,255,692	\$ 5,468,009	\$ 113,359,119	\$ 11,306,148	

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

For the month ended December									
Fiscal Year 2013/14								2012/13	
	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	\$ (32,595,684)	\$ 4,283,970	\$ 28,608,113				\$ 876,022	\$ 1,172,421	\$ 380,673
Payroll	\$ 3,798,293							\$ 3,798,293	\$ 3,868,254
Jury									
Revolving									
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 39,785							\$ 39,785	\$ 39,785
Cash with County	\$ 156,294,368	\$ 18,321,365	\$ (30,412,951)				\$ 176,859,570	\$ 321,062,352	\$ 398,152,479
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ 127,536,761</b>	<b>\$ 22,605,335</b>	<b>\$ (1,804,838)</b>				<b>\$ 177,735,593</b>	<b>\$ 328,072,851</b>	<b>\$ 402,539,191</b>
Short Term Investment	\$ 14,522,124						\$ 18,206,468	\$ 32,728,592	\$ 48,252,728
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 14,522,124</b>						<b>\$ 18,206,468</b>	<b>\$ 32,728,592</b>	<b>\$ 48,252,728</b>
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 115,842		\$ 719,804					\$ 835,646	\$ 2,032,844
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0				\$ 456,070	\$ 456,070	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
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>\$ 115,842</b>	<b>\$ 0</b>	<b>\$ 719,804</b>				<b>\$ 456,070</b>	<b>\$ 1,291,718</b>	<b>\$ 2,032,844</b>
Prepaid Expenses - General	\$ 0	\$ 0						\$ 0	\$ 178,848
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>	<b>\$ 0</b>						<b>\$ 0</b>	<b>\$ 178,848</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 142,174,728</b>	<b>\$ 22,605,335</b>	<b>\$ (1,085,034)</b>				<b>\$ 198,398,131</b>	<b>\$ 360,088,159</b>	<b>\$ 451,004,611</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ 5,583	\$ 0	\$ 0					\$ 5,583	\$ 558
Accounts Payable - General	\$ 922,408	\$ 0	\$ 2,414				\$ 0	\$ 924,823	\$ 1,217,904
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due to Other Courts									\$ 0
Due to State	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
TC145 Liability							\$ 19,538,195	\$ 19,538,195	\$ 23,563,824
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	\$ 6,020							\$ 6,020	\$ 3,997
Interest							\$ 366	\$ 368	\$ 2,131
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 934,011</b>	<b>\$ 750,000</b>	<b>\$ 2,414</b>				<b>\$ 19,538,560</b>	<b>\$ 21,224,986</b>	<b>\$ 25,538,414</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 176,859,570	\$ 178,859,570	\$ 310,278,021
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 176,859,570</b>	<b>\$ 178,859,570</b>	<b>\$ 310,278,021</b>
Accrued Payroll	\$ 525	\$ (210)	\$ (315)					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
<b>Total Payroll Liabilities</b>	<b>\$ 525</b>	<b>\$ (210)</b>	<b>\$ (315)</b>					<b>\$ 0</b>	<b>\$ 0</b>
Revenue Collected in Advance	\$ 1,598,293	\$ 59,693	\$ 75,000					\$ 1,732,986	\$ 1,811,131
Liabilities For Deposits	\$ 19,925		\$ 0					\$ 19,925	\$ 19,925
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									\$ 0
Other Miscellaneous Liabilities									
<b>Total Other Liabilities</b>	<b>\$ 1,618,218</b>	<b>\$ 59,693</b>	<b>\$ 75,000</b>					<b>\$ 1,752,911</b>	<b>\$ 1,831,058</b>
<b>Total Liabilities</b>	<b>\$ 2,552,754</b>	<b>\$ 809,483</b>	<b>\$ 77,099</b>				<b>\$ 198,398,131</b>	<b>\$ 199,837,467</b>	<b>\$ 337,645,492</b>
<b>Total Fund Balance</b>	<b>\$ 139,821,974</b>	<b>\$ 21,795,852</b>	<b>\$ (1,162,134)</b>					<b>\$ 180,255,892</b>	<b>\$ 113,359,119</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 142,174,728</b>	<b>\$ 22,605,335</b>	<b>\$ (1,085,034)</b>				<b>\$ 198,398,131</b>	<b>\$ 360,088,159</b>	<b>\$ 451,004,611</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 2013/14										
2012/13										
	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	\$ 115,562,225	\$ 389,122	\$ 0				\$ 115,951,347	\$ 275,677,164	\$ 120,058,575	\$ 297,090,752
Traffic & Other Infractions	\$ 12,110,302	\$ 21,060					\$ 12,131,362	\$ 29,095,241	\$ 13,391,003	\$ 36,323,011
Other Criminal Cases	\$ 16,801,654	\$ 2,470,219					\$ 19,271,873	\$ 37,339,573	\$ 20,389,085	\$ 36,698,765
Civil	\$ 14,165,262	\$ 346,636					\$ 14,511,898	\$ 35,270,212	\$ 15,700,621	\$ 33,187,408
Family & Children Services	\$ 11,003,422	\$ 1,171,500	\$ 0				\$ 12,174,922	\$ 25,444,902	\$ 11,599,343	\$ 25,435,577
Probate, Guardianship & Mental Health Services	\$ 4,721,818	\$ 48,369					\$ 4,770,187	\$ 10,474,246	\$ 4,809,085	\$ 9,949,860
Juvenile Dependency Services	\$ 2,610,719	\$ 117,578					\$ 2,728,297	\$ 5,475,688	\$ 2,756,474	\$ 5,458,157
Juvenile Delinquency Services	\$ 1,644,830	\$ 368,800					\$ 2,013,631	\$ 4,816,027	\$ 2,161,309	\$ 5,113,980
Other Court Operations	\$ 8,990,901	\$ 2,835,669	\$ 1,184				\$ 11,827,753	\$ 24,513,300	\$ 14,719,462	\$ 26,763,394
Court Interpreters	\$ 13,877,086	\$ 1,292,189					\$ 15,169,275	\$ 30,860,249	\$ 14,812,771	\$ 30,793,268
Jury Services	\$ 4,595,356	\$ 1,238,332	\$ 2,433,754			\$ (78)	\$ 8,267,363	\$ 19,737,767	\$ 7,851,595	\$ 21,544,042
Security	\$ 3,601,225	\$ 633,261					\$ 4,234,486	\$ 12,434,870	\$ 8,433,270	\$ 20,375,734
	\$ 209,684,801	\$ 10,932,734	\$ 2,434,937			\$ (78)	\$ 223,052,394	\$ 511,139,239	\$ 236,682,591	\$ 548,733,948
Trial Court Operations Program										
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 8,533,138	\$ 46,005					\$ 8,579,143	\$ 20,736,469	\$ 9,454,506	\$ 21,004,108
Fiscal Services	\$ 4,499,399	\$ 2,587,268				\$ 0	\$ 7,086,667	\$ 54,413,693	\$ 7,616,565	\$ 38,038,207
Human Resources	\$ 2,326,810	\$ 1,094,217					\$ 3,421,027	\$ 7,829,694	\$ 3,550,025	\$ 7,840,673
Business & Facilities Services	\$ 3,881,985	\$ 6,915,952					\$ 10,797,937	\$ 41,047,414	\$ 12,173,347	\$ 38,850,800
Information Technology	\$ 10,181,658	\$ 8,163,549				\$ 0	\$ 18,345,207	\$ 57,535,491	\$ 21,573,805	\$ 67,028,312
Court Administration Program	\$ 29,422,991	\$ 18,806,990				\$ 0	\$ 48,229,981	\$ 181,562,761	\$ 54,368,249	\$ 172,762,100
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 239,107,792	\$ 28,739,724	\$ 2,434,937			\$ (78)	\$ 271,282,375	\$ 692,702,000	\$ 291,050,840	\$ 721,496,048

**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

2-13-14  
Date

Los Angeles Superior Court

\_\_\_\_\_  
Court

FY 2013-14 Quarter 2

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

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

Los Angeles Superior Court  
Court

FY 2013-14 Quarter 2  
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)	4866	4681.73	4672.08		

<sup>1</sup> The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Los Angeles Superior Court  
Court

FY 2013-14 Quarter 2  
Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Approximately \$22M reflected in the Personal Services benefits budget belongs in the salary budget. This is due to the timing of the submission of Schedule 7A which occurred prior to the reduction of 511 positions as a result of the Court Consolidation Plan implemented on July 1, 2013. Qtr 1 QCAP will reflect the cuts related to the Consolidation Plan.
2	Quarter 2 salaries and employee benefits reflect five and half months of paid personal services. Approximately a half month cost is not accounted for in the quarter 2 salaries and employee benefits. The expected discrepancy is based upon the timing of the accounting and reporting process.
3	County departments providing services to the Court are typically at least one month behind in billings. Billing discrepancy is resolved in Period 13 upload process from the Court's eCAPS financial system and the fourth quarter QFS.
4	A substantial investment in Court technology initiatives and enhancements have been approved and are expected to post as expenditures in the current fiscal year.
5	Total Authorized Court Positions of 4866 (in FTE's) submitted on the court's Schedule 7A do not include Judges budgeted positions of 463.
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7	
8	
9	
10	