

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 September									
	Fiscal Year 2013/14							2012/13		
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info Purposes Only)	Current Budget (Annual)	Total Funds (Info Purposes Only)
General	Special Revenue		Capital Projects	Debt Service	Non-Grant					
<b>REVENUES</b>										
Slate Financing Sources										
Trial Court Trust Fund	\$ 186,352,983	\$ 346,255					\$ 186,699,238	\$ 461,361,000	\$ 92,183,716	\$ 392,201,000
Improvement and Modernization Fund	\$ (782,151)						\$ (782,151)	\$ 3,389,000	\$ (677,036)	\$ 3,216,130
Judges' Compensation (45.25)	\$ 14,490,766						\$ 14,490,766	\$ 91,307,000	\$ 17,633,849	\$ 90,913,000
Court Interpreter (45.45)	\$ 5,593,347						\$ 5,593,347	\$ 32,759,000	\$ 6,040,640	\$ 32,344,000
Civil Coordination Reimbursement (45.55)	\$ 23,682						\$ 23,682	\$ 6,508,000	\$ (29,115)	\$ 6,520,870
MOU Reimbursements (45.10 and General)	\$ 0						\$ 0	\$ 600,000	\$ (129,000)	\$ 33,889,333
Other Miscellaneous	\$ 205,698,627	\$ 346,255					\$ 206,044,882	\$ 595,924,000	\$ 115,023,054	\$ 558,884,333
Grants										
AB 1058 Commissioner/Facilitator			\$ (1,619,363)				\$ (1,619,363)	\$ 8,889,000	\$ (2,197,103)	\$ 8,889,000
Other AOC Grants	\$ (15,639)		\$ (172,239)				\$ (187,878)	\$ 1,125,000	\$ (226,341)	\$ 1,188,000
Non-AOC Grants			\$ (77,542)				\$ (77,542)	\$ 1,794,000	\$ (50,120)	\$ 2,075,000
	\$ (15,639)		\$ (1,869,144)				\$ (1,884,783)	\$ 11,808,000	\$ (2,473,563)	\$ 12,132,000
Other Financing Sources										
Interest Income	\$ (4,136)	\$ 460					\$ (3,677)	\$ 583,000	\$ 49,017	\$ 521,000
Investment Income								\$ 62,000	\$ 681	\$ 62,000
Donations		\$ 2,400					\$ 2,400	\$ 21,111,000	\$ 4,019,963	\$ 26,642,000
Local Fees	\$ 66,375	\$ 3,523,117					\$ 3,589,492	\$ 5,000,000	\$ 11,031	\$ 3,882,000
Non-Fee Revenues	\$ 9,049						\$ 9,049	\$ 800,000	\$ 7,362	\$ 800,000
Enhanced Collections										\$ 713,000
Escheatment										\$ 4,331,000
Prior Year Revenue										
County Program - Restricted	\$ 141,003						\$ 141,003	\$ 4,481,000	\$ 131,242	
Reimbursement Other	\$ 5,541						\$ 5,541			
Sale of Fixed Assets	\$ 0	\$ 0					\$ 0			
Other Miscellaneous	\$ 217,832	\$ 3,525,977					\$ 3,743,809	\$ 32,017,000	\$ 4,219,295	\$ 36,951,000
<b>Total Revenues</b>	<b>\$ 205,900,820</b>	<b>\$ 3,872,232</b>	<b>\$ (1,869,144)</b>				<b>\$ 207,903,908</b>	<b>\$ 639,749,000</b>	<b>\$ 116,768,786</b>	<b>\$ 607,967,333</b>
<b>EXPENDITURES</b>										
Personal Services										
Salaries - Permanent	\$ 71,328,039	\$ 1,496,954	\$ 1,008,766				\$ 73,833,759	\$ 346,311,857	\$ 78,236,346	\$ 367,937,754
Temp Help	\$ 1,366,447						\$ 1,366,447	\$ 204,893	\$ 1,449,095	
Overtime	\$ 409,552	\$ 276	\$ 2,092				\$ 411,920		\$ 48,655	
Staff Benefits	\$ 30,190,399	\$ 662,335	\$ 434,917				\$ 31,287,652	\$ 195,782,250	\$ 31,978,038	\$ 212,541,570
	\$ 103,294,438	\$ 2,159,566	\$ 1,445,775				\$ 106,899,778	\$ 542,278,000	\$ 111,710,136	\$ 580,479,324
Operating Expenses and Equipment										
General Expense	\$ 1,402,267	\$ 2,275	\$ 7,119				\$ 1,411,661	\$ 52,601,325	\$ 3,833,951	\$ 25,490,546
Printing	\$ 303,104						\$ 303,104	\$ 2,611,335	\$ 628,269	\$ 3,510,266
Telecommunications	\$ (76,942)		\$ 776				\$ (76,166)	\$ 6,798,484	\$ (250,966)	\$ 10,275,697
Postage	\$ 396,322						\$ 396,322	\$ 4,004,313	\$ 32,256	\$ 4,289,086
Insurance	\$ 171		\$ 2,241				\$ 2,412	\$ 204,910	\$ 1,710	\$ 183,110
In-State Travel	\$ 96,627	\$ 107	\$ 205				\$ 96,938	\$ 1,648,191	\$ 88,829	\$ 1,677,941
Out-of-State Travel	\$ 1,719						\$ 1,719		\$ 1,141	
Training	\$ 4,181		\$ 16,590				\$ 20,771	\$ 256,122	\$ 86,175	\$ 276,122
Security Services	\$ 1,355		\$ 139,272				\$ 140,627	\$ 1,060,802	\$ 1,265,718	\$ 7,632,750
Facility Operations	\$ 334,337						\$ 334,337	\$ 3,610,940	\$ 226,148	\$ 4,131,356
Utilities										
Contracted Services	\$ 2,121,057	\$ 326,446	\$ 98,524				\$ 2,546,027	\$ 19,947,195	\$ 5,094,269	\$ 22,430,494
Consulting and Professional Services	\$ 254,685		\$ 2,997				\$ 257,682	\$ 36,846,838	\$ 57,681	\$ 39,123,806
Information Technology	\$ 466,903						\$ 466,903	\$ 12,758,499	\$ 1,344,895	\$ 12,852,941
Major Equipment	\$ 12,525						\$ 12,525	\$ 1,220,000	\$ 865,147	\$ 2,317,435
Other Items of Expense	\$ 20,653						\$ 20,653	\$ 406,246	\$ 15,845	\$ 397,094
	\$ 5,338,963	\$ 328,828	\$ 267,725				\$ 5,935,516	\$ 143,975,000	\$ 13,170,846	\$ 134,568,724
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 1,136,150						\$ 1,136,150	\$ 6,300,000	\$ 1,285,159	\$ 6,300,000
Judgements, Settlements and Claims	\$ 743						\$ 743	\$ 148,000		\$ 148,000
Debt Service										
Other	\$ 0		\$ 0				\$ 0		\$ 0	
Capital Costs										
Internal Cost Recovery	\$ 3,144,422	\$ (3,144,500)					\$ (78)		\$ (17)	
Prior Year Expense Adjustment	\$ 4,281,315	\$ (3,144,500)	\$ 0				\$ 1,136,815	\$ 6,448,000	\$ 1,285,142	\$ 6,448,000
<b>Total Expenditures</b>	<b>\$ 112,914,716</b>	<b>\$ (656,106)</b>	<b>\$ 1,713,499</b>				<b>\$ 113,972,109</b>	<b>\$ 692,702,000</b>	<b>\$ 126,186,124</b>	<b>\$ 721,496,048</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 92,986,104	\$ 4,528,338	\$ (3,582,644)				\$ 93,931,799	\$ (52,953,000)	\$ (9,397,338)	\$ (113,528,715)
Operating Transfers In (Out)								\$ 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)	\$ 137,589,549	\$ 18,345,903	\$ (3,582,644)				\$ 152,352,804	\$ 5,468,009	\$ 115,437,525	\$ 11,306,148

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

For the month ended September									
Fiscal Year 2013/14								2012/13	
	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						
<b>ASSETS</b>									
Operations	\$ (28,560,177)	\$ 3,559,208	\$ 24,420,548				\$ 374,091	\$ (206,330)	\$ 50,531
Payroll	\$ 3,798,293							\$ 3,798,293	\$ 3,966,254
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	\$ 146,195,746	\$ 15,607,472	\$ (28,068,584)				\$ 185,472,531	\$ 319,207,165	\$ 400,235,693
Cash Outside of the AOC									
<b>Total Cash</b>	<b>\$ 121,473,647</b>	<b>\$ 19,166,681</b>	<b>\$ (3,648,036)</b>				<b>\$ 185,846,622</b>	<b>\$ 322,838,918</b>	<b>\$ 404,292,262</b>
Short Term Investment	\$ 18,192,574						\$ 21,074,228	\$ 39,266,802	\$ 43,722,867
Investment in Financial Institution									
<b>Total Investments</b>	<b>\$ 18,192,574</b>						<b>\$ 21,074,228</b>	<b>\$ 39,266,802</b>	<b>\$ 43,722,867</b>
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 86,155		\$ 142,587					\$ 228,742	\$ 5,554,481
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 0
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 3,474	\$ 0	\$ 0					\$ 3,474	\$ 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>\$ 89,629</b>	<b>\$ 0</b>	<b>\$ 142,587</b>				<b>\$ 0</b>	<b>\$ 232,216</b>	<b>\$ 5,554,481</b>
Prepaid Expenses - General	\$ 0	\$ 522						\$ 522	\$ 179,266
Salary and Travel Advances									
Counties									
<b>Total Prepaid Expenses</b>	<b>\$ 0</b>	<b>\$ 522</b>						<b>\$ 522</b>	<b>\$ 179,266</b>
Other Assets									
<b>Total Other Assets</b>									
<b>Total Assets</b>	<b>\$ 139,755,850</b>	<b>\$ 19,167,203</b>	<b>\$ (3,505,449)</b>				<b>\$ 206,920,849</b>	<b>\$ 362,338,453</b>	<b>\$ 453,748,876</b>
<b>LIABILITIES AND FUND BALANCES</b>									
Accrued Liabilities	\$ (817)	\$ 0	\$ 0					\$ (817)	\$ 1,138
Accounts Payable - General	\$ 543,038	\$ 0	\$ 2,510				\$ 0	\$ 545,548	\$ 1,221,246
Due to Other Funds	\$ 0	\$ 11,445	\$ 0				\$ 0	\$ 11,445	\$ 0
Due to Other Courts									\$ 0
Due to State	\$ 0		\$ 0				\$ 0	\$ 0	\$ 0
TC145 Liability							\$ 21,447,698	\$ 21,447,698	\$ 21,300,129
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	\$ 5,337							\$ 5,337	\$ 3,818
Interest							\$ 620	\$ 620	\$ 2,344
Miscellaneous Accts. Pay. and Accrued Liab.									
<b>Total Accounts Payable and Accrued Liab.</b>	<b>\$ 547,558</b>	<b>\$ 761,445</b>	<b>\$ 2,510</b>				<b>\$ 21,448,318</b>	<b>\$ 22,759,832</b>	<b>\$ 23,278,675</b>
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 185,472,531	\$ 185,472,531	\$ 313,233,104
Trust Interest Payable									
Miscellaneous Trust									
<b>Total Trust Deposits</b>							<b>\$ 185,472,531</b>	<b>\$ 185,472,531</b>	<b>\$ 313,233,104</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	\$ 60,065	\$ 75,000					\$ 1,733,358	\$ 1,810,549
Liabilities For Deposits	\$ 19,925		\$ 0					\$ 19,925	\$ (10,976)
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>\$ 60,065</b>	<b>\$ 75,000</b>					<b>\$ 1,763,283</b>	<b>\$ 1,799,573</b>
<b>Total Liabilities</b>	<b>\$ 2,166,301</b>	<b>\$ 821,300</b>	<b>\$ 77,195</b>				<b>\$ 206,920,849</b>	<b>\$ 209,985,646</b>	<b>\$ 338,311,351</b>
<b>Total Fund Balance</b>	<b>\$ 137,589,549</b>	<b>\$ 18,345,903</b>	<b>\$ (3,582,644)</b>					<b>\$ 152,352,808</b>	<b>\$ 115,437,525</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 139,755,850</b>	<b>\$ 19,167,203</b>	<b>\$ (3,505,449)</b>				<b>\$ 206,920,849</b>	<b>\$ 362,338,453</b>	<b>\$ 453,748,876</b>

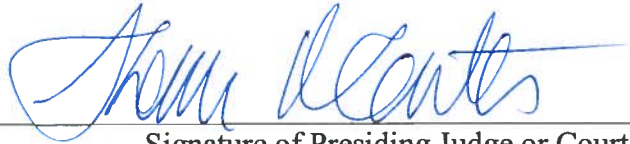


Superior Court of California, County of Los Angeles  
 Trial Court Operations Fund  
 Statement of Program Expenditures  
 (Unaudited)

	For the month ended September									
	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	\$ 49,904,271	\$ 176,243	\$ 0				\$ 50,080,515	\$ 275,677,164	\$ 52,511,432	\$ 297,090,752
Traffic & Other Infractions	\$ 4,819,104	\$ 6,713					\$ 4,825,817	\$ 29,095,241	\$ 5,299,052	\$ 36,323,011
Other Criminal Cases	\$ 6,590,457	\$ 877,018					\$ 7,467,475	\$ 37,339,573	\$ 8,211,917	\$ 36,698,765
Civil	\$ 5,919,649	\$ 147,205					\$ 6,066,855	\$ 35,270,212	\$ 6,401,967	\$ 33,187,408
Family & Children Services	\$ 4,474,608	\$ 525,385	\$ 0				\$ 4,999,993	\$ 25,444,902	\$ 4,724,429	\$ 25,435,577
Probate, Guardianship & Mental Health Services	\$ 1,984,227	\$ 18,422					\$ 2,002,650	\$ 10,474,246	\$ 2,059,468	\$ 9,949,860
Juvenile Dependency Services	\$ 1,054,008	\$ 36,662					\$ 1,090,669	\$ 5,475,688	\$ 1,152,365	\$ 5,458,157
Juvenile Delinquency Services	\$ 673,202	\$ 51,245					\$ 724,447	\$ 4,816,027	\$ 856,677	\$ 5,113,980
Other Court Operations	\$ 3,673,913	\$ 676,705	\$ 743				\$ 4,351,361	\$ 24,513,300	\$ 7,150,853	\$ 26,763,394
Court Interpreters	\$ 5,780,640	\$ 590,317					\$ 6,370,957	\$ 30,860,249	\$ 6,257,795	\$ 30,793,268
Jury Services	\$ 1,859,633	\$ 760,374	\$ 1,136,150			\$ (78)	\$ 3,756,079	\$ 19,737,767	\$ 3,487,448	\$ 21,544,042
Security	\$ 1,533,869	\$ 226,452					\$ 1,760,320	\$ 12,434,870	\$ 3,892,331	\$ 20,375,734
Trial Court Operations Program	\$ 88,267,580	\$ 4,092,742	\$ 1,136,893			\$ (78)	\$ 93,497,137	\$ 511,139,239	\$ 102,005,734	\$ 548,733,948
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 3,557,331	\$ 15,559					\$ 3,572,891	\$ 20,736,469	\$ 3,957,437	\$ 21,004,108
Fiscal Services	\$ 8,227,779	\$ 414,278					\$ 8,642,056	\$ 57,943,101	\$ 9,085,881	\$ 38,038,207
Human Resources	\$ 953,080	\$ 172,330					\$ 1,125,410	\$ 7,829,694	\$ 1,192,616	\$ 7,840,673
Business & Facilities Services	\$ 1,614,512	\$ 776,127					\$ 2,390,640	\$ 37,518,006	\$ 2,648,007	\$ 38,850,800
Information Technology	\$ 4,279,495	\$ 464,479				\$ 0	\$ 4,743,974	\$ 57,535,491	\$ 7,276,448	\$ 67,028,312
Court Administration Program	\$ 18,632,198	\$ 1,842,774				\$ 0	\$ 20,474,972	\$ 181,562,761	\$ 24,160,390	\$ 172,762,100
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	\$ 106,899,778	\$ 5,935,516	\$ 1,136,893			\$ (78)	\$ 113,972,109	\$ 692,702,000	\$ 126,166,124	\$ 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

12-2-13

\_\_\_\_\_  
Date

Los Angeles Superior Court

\_\_\_\_\_  
Court

FY 2013-14 Quarter 1

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

**QUARTERLY FINANCIAL STATEMENT FOOTNOTES**

Los Angeles Superior Court  
Court

FY 2013-14 Quarter 1  
Fiscal Year and Ending Quarter

**FOOTNOTES**

1	Approximately \$22M reflected in the Personal Services benefits budget belongs in the salary budget and is related to the timing of the submission of Schedule 7A which occurred prior to the reduction of 511 positions due to the Court Consolidation Plan implemented on July 1, 2013. Qtr 1 QCAP will reflect the cuts related to the Consolidation Plan.
2	Quarter 1 salaries and employee benefits reflect two and half months of paid personal services. Approximately a half month cost is not accounted for in the quarter 1 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.
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**QUARTERLY FINANCIAL STATEMENT**  
**Filled Court Employee Positions (FTEs)**

Los Angeles Superior Court  
 Court

FY 2013-14 Quarter 1  
 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			

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