

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. Casaca
Signature of Presiding Judge or Court Executive

2/14/13
Date

County of Los Angeles

Court

FY 2012-13 Quarter 2

Fiscal Year and Ending Quarter

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

County of Los Angeles
Court

Fiscal Year 2012-13 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)	5128	4600.30	4567.04		

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

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

County of Los Angeles
Court

Fiscal Year 2012-13 Quarter 2
Fiscal Year and Ending Quarter

FOOTNOTES

1	Fund Balance Designation for Quarter 1 does not reflect the November 21, 2012 revisions to the Schedule of Constraints on Fund Balance as of June 30, 2012 provided to the AOC.
2	Fund Balance Designation for Quarter 2 reflects the November 21, 2012 revisions to the Schedule of Constraints on Fund Balance as of June 30, 2012 provided to the AOC.
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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 Dec									
	Fiscal Year 2012/13							2011/12		
	Governmental Funds			Capital Projects	Debt Service	Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)
General	Special Revenue									
	Non-Grant	Grant								
REVENUES										
State Financing Sources										
Trial Court Trust Fund	\$ 191,378,907	\$ 1,399,240					\$ 192,778,147	\$ 392,201,000	\$ 241,507,858	\$ 498,756,500
Trial Court Improvement Fund	\$ 1						\$ 1	\$ 1,984,130	\$ (1)	\$ 1,883,867
Judicial Administration Efficiency & Mod Fund	\$ (66,944)						\$ (66,944)	\$ 1,252,000	\$ 12,004	\$ 1,179,000
Judges' Compensation (45.25)	\$ 38,999,413						\$ 38,999,413	\$ 90,913,000	\$ 38,903,679	\$ 89,100,000
Court Interpreter (45.45)	\$ 13,981,494						\$ 13,981,494	\$ 32,344,000	\$ 14,507,203	\$ 32,768,000
Civil Coordination Reimbursement (45.55)										
MOU Reimbursements (45.10 and General)	\$ 2,406,108						\$ 2,406,108	\$ 6,620,870	\$ 2,372,249	\$ 8,542,831
Other Miscellaneous	\$ 16,282,551						\$ 16,282,551	\$ 33,889,333	\$ 0	\$ 25,306,834
	\$ 262,981,528	\$ 1,399,240					\$ 284,360,769	\$ 558,884,333	\$ 297,302,992	\$ 657,617,132
Grants										
AS 1058 Commissioner/Facilitator			\$ 1,238,889				\$ 1,238,889	\$ 8,889,000	\$ 2,321,844	\$ 9,073,185
Other AOC Grants	\$ 809		\$ 170,079				\$ 170,887	\$ 1,168,000	\$ 199,495	\$ 864,920
Non-AOC Grants	\$ 41,487		\$ 399,446				\$ 440,933	\$ 2,075,000	\$ 361,420	\$ 937,842
	\$ 42,296		\$ 1,808,413				\$ 1,850,709	\$ 12,132,000	\$ 2,882,560	\$ 10,675,947
Other Financing Sources										
Interest Income	\$ 198,027	\$ 7,863					\$ 205,891	\$ 521,000	\$ 484,543	\$ 2,386,000
Investment Income										
Donations	\$ 311,249	\$ 10,335					\$ 321,584	\$ 82,000	\$ 320,803	\$ 4,000
Local Fees	\$ 293,188	\$ 10,165,340					\$ 10,458,528	\$ 26,842,000	\$ 9,797,069	\$ 26,222,000
Non-Fee Revenues	\$ 1,382,524						\$ 1,382,524	\$ 3,882,000	\$ 1,293,058	\$ 3,882,000
Enhanced Collections										
Escheatment	\$ 8,057						\$ 8,057	\$ 800,000	\$ 15,807	\$ 800,000
Prior Year Revenue										
County Program - Restricted		\$ 289,532					\$ 289,532	\$ 713,000	\$ 264,897	\$ 1,287,921
Reimbursement Other	\$ 693,474						\$ 693,474	\$ 4,331,000	\$ 719,879	\$ 4,331,000
Sale of Fixed Assets	\$ 4,030						\$ 4,030		\$ 8,683	\$ 8,683
Other Miscellaneous									\$ 250	\$ 250
	\$ 2,880,548	\$ 10,473,070					\$ 13,353,618	\$ 30,851,000	\$ 12,902,889	\$ 38,922,921
Total Revenues	\$ 265,894,373	\$ 11,872,310	\$ 1,808,413				\$ 279,575,096	\$ 607,987,333	\$ 313,088,241	\$ 707,416,000
EXPENDITURES										
Personal Services										
Salaries - Permanent	\$ 185,509,087	\$ 3,460,860	\$ 2,253,243				\$ 171,223,190	\$ 367,937,754	\$ 182,033,784	\$ 410,156,576
Temp Help	\$ 3,190,822		\$ 19,797				\$ 3,210,619		\$ 3,273,554	
Overtime	\$ 92,861	\$ 1,580	\$ 147				\$ 94,587		\$ 80,036	
Staff Benefits	\$ 71,184,082	\$ 1,230,025	\$ 1,218,727				\$ 73,612,813	\$ 212,541,570	\$ 71,428,427	\$ 178,925,429
	\$ 239,966,831	\$ 4,692,465	\$ 3,481,813				\$ 248,144,209	\$ 580,479,324	\$ 256,823,781	\$ 589,082,005
Operating Expenses and Equipment										
General Expense	\$ 6,288,434	\$ 8,739	\$ 15,312				\$ 6,322,485	\$ 25,492,427	\$ 7,688,584	\$ 30,071,818
Printing	\$ 1,088,573		\$ 84				\$ 1,088,637	\$ 3,575,268	\$ 1,507,589	\$ 3,481,584
Telecommunications	\$ 2,995,814		\$ 2,000				\$ 2,997,814	\$ 10,275,897	\$ 2,757,398	\$ 10,235,469
Postage	\$ 148,083						\$ 148,083	\$ 4,289,068	\$ 1,165,138	\$ 4,423,915
Insurance	\$ 65,030		\$ 8,936				\$ 73,966	\$ 183,110	\$ 28,804	\$ 183,110
In-State Travel	\$ 204,418		\$ 11,822				\$ 216,239	\$ 1,676,041	\$ 367,759	\$ 1,689,057
Out-of-State Travel	\$ 3,365		\$ 1,141				\$ 4,506		\$ 674	
Training	\$ 135,072		\$ 3,585				\$ 138,657	\$ 276,122	\$ 148,320	\$ 288,172
Security Services	\$ 2,405,382		\$ 273,378				\$ 2,678,760	\$ 7,832,750	\$ 2,818,462	\$ 7,637,750
Facility Operations	\$ 1,151,800						\$ 1,151,800	\$ 4,131,358	\$ 1,837,944	\$ 3,919,522
Utilities										
Contracted Services	\$ 8,808,422	\$ 944,301	\$ 487,847				\$ 10,318,571	\$ 21,682,613	\$ 8,565,971	\$ 22,881,258
Consulting and Professional Services	\$ 10,790,367		\$ 38,225				\$ 10,828,593	\$ 39,108,806	\$ 10,241,643	\$ 39,782,731
Information Technology	\$ 3,267,941						\$ 3,267,941	\$ 13,550,941	\$ 2,358,731	\$ 13,487,537
Major Equipment	\$ 1,009,945						\$ 1,009,945	\$ 2,317,435	\$ 431,884	\$ 1,898,999
Other Items of Expense	\$ 108,532						\$ 108,532	\$ 397,094	\$ 100,380	\$ 397,094
	\$ 38,576,958	\$ 953,041	\$ 822,310				\$ 40,352,308	\$ 134,580,724	\$ 39,827,221	\$ 140,137,998
Special Items of Expense										
Grand Jury										
Jury Costs	\$ 2,555,084						\$ 2,555,084	\$ 6,300,000	\$ 2,816,869	\$ 6,300,000
Judgements, Settlements and Claims	\$ 2,276						\$ 2,276	\$ 148,000	\$ 15,915	\$ 146,000
Debt Service										
Other	\$ 0						\$ 0		\$ 0	\$ 0
Capital Costs										
Internal Cost Recovery										
Prior Year Expense Adjustment	\$ (17)						\$ (17)		\$ (6,200)	
	\$ 2,557,322						\$ 2,557,322	\$ 6,446,000	\$ 2,820,584	\$ 6,446,000
Total Expenditures	\$ 281,091,111	\$ 5,645,506	\$ 4,314,224				\$ 291,050,840	\$ 721,496,048	\$ 299,277,586	\$ 735,668,001
Excess (Deficit) of Revenues Over Expenditures	\$ (15,196,738)	\$ 6,226,805	\$ (2,505,810)				\$ (11,475,744)	\$ (113,528,715)	\$ 13,810,655	\$ (28,252,001)
Operating Transfers In (Out)								\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)										
Beginning Balance (Deficit)	\$ 112,932,614	\$ 11,902,248	\$ 0				\$ 124,834,863	\$ 124,834,863	\$ 123,336,291	\$ 123,336,291
Ending Balance (Deficit)	\$ 97,735,877	\$ 18,129,053	\$ (2,505,810)				\$ 113,359,119	\$ 11,308,148	\$ 137,146,946	\$ 95,084,290

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

For the month ended Dec									
Fiscal Year 2012/13								2011/12	
	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						
ASSETS									
Operations	\$ (19,126,434)	\$ 925,689	\$ 18,119,120				\$ 462,299	\$ 380,673	\$ 106,943
Payroll	\$ 3,966,254							\$ 3,966,254	\$ 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	\$ 87,793,945	\$ 18,399,722	\$ (18,317,209)				\$ 310,276,021	\$ 398,152,479	\$ 417,245,870
Cash Outside of the AOC									
Total Cash	\$ 72,673,550	\$ 19,325,411	\$ (198,089)				\$ 310,738,320	\$ 402,639,191	\$ 421,358,852
Short Term Investment	\$ 23,149,072						\$ 23,103,657	\$ 46,252,728	\$ 32,672,111
Investment In Financial Institution									
Total Investments	\$ 23,149,072						\$ 23,103,657	\$ 46,252,728	\$ 32,672,111
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 275,861		\$ 1,756,983					\$ 2,032,844	\$ 4,227,424
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0	\$ 0	\$ 0					\$ 0	\$ 750,000
Due From Other Governments	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 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
Total Receivables	\$ 275,861	\$ 0	\$ 1,756,983				\$ 0	\$ 2,032,844	\$ 4,977,424
Prepaid Expenses - General	\$ 179,266	\$ 582						\$ 179,848	\$ 574,059
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 179,266	\$ 582						\$ 179,848	\$ 574,059
Other Assets									
Total Other Assets									
Total Assets	\$ 96,277,748	\$ 19,325,993	\$ 1,558,894				\$ 333,841,976	\$ 451,004,611	\$ 459,582,446
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ (4,302,043)	\$ 311,334	\$ 3,991,267					\$ 558	\$ 21,254
Accounts Payable - General	\$ 1,106,477	\$ 75,069	\$ 36,358				\$ 0	\$ 1,217,904	\$ 599,842
Due to Other Funds	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0	\$ 750,000
Due to Other Courts								\$ 0	\$ 0
Due to State							\$ 0	\$ 0	\$ 0
TC145 Liability							\$ 23,563,824	\$ 23,563,824	\$ 19,805,796
Due to Other Governments	\$ 0	\$ 750,000	\$ 0				\$ 0	\$ 750,000	\$ 0
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 3,997							\$ 3,997	\$ 111
Interest							\$ 2,131	\$ 2,131	\$ 1,945
Miscellaneous Acccls. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ (3,191,568)	\$ 1,136,403	\$ 4,027,624				\$ 23,565,955	\$ 25,538,414	\$ 21,178,949
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 310,276,021	\$ 310,276,021	\$ 301,236,460
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 310,276,021	\$ 310,276,021	\$ 301,236,460
Accrued Payroll	\$ 630	\$ (210)	\$ (420)					\$ 0	\$ 0
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 630	\$ (210)	\$ (420)					\$ 0	\$ 0
Revenue Collected in Advance	\$ 1,712,884	\$ 60,747	\$ 37,500					\$ 1,811,131	\$ 0
Liabilities For Deposits	\$ 19,925		\$ 0					\$ 19,925	\$ 20,090
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 1,732,809	\$ 60,747	\$ 37,500					\$ 1,831,056	\$ 20,090
Total Liabilities	\$ (1,458,129)	\$ 1,196,940	\$ 4,064,704				\$ 333,841,976	\$ 837,845,492	\$ 322,435,499
Fund Balance - Nonspendable									
Fund Balance - Restricted	\$ 0	\$ 11,902,248						\$ 11,902,248	\$ 16,555,569
Fund Balance - Committed	\$ 8,394,937							\$ 8,394,937	\$ 33,664,839
Fund Balance - Assigned	\$ 104,537,677	\$ 0						\$ 104,537,677	\$ 73,115,883
Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Excess (Deficit) of Rev. Over Expenses/Op. Transfers	\$ (15,196,738)	\$ 6,226,805	\$ (2,505,810)					\$ (11,475,744)	\$ 13,810,855
Total Fund Balance	\$ 97,735,877	\$ 18,129,053	\$ (2,505,810)					\$ 113,369,119	\$ 137,148,946
Total Liabilities and Fund Balance	\$ 96,277,748	\$ 19,325,993	\$ 1,558,894				\$ 333,841,976	\$ 451,004,611	\$ 459,582,446

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

	For the month ended Dec							2011/12		
	Fiscal Year 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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 119,619,473	\$ 439,102	\$ 0				\$ 120,058,575	\$ 297,090,752	\$ 131,621,511	\$ 300,354,641
Traffic & Other Infractions	\$ 12,985,103	\$ 405,900					\$ 13,391,003	\$ 36,323,011	\$ 15,776,078	\$ 34,943,473
Other Criminal Cases	\$ 17,102,666	\$ 3,286,419					\$ 20,389,085	\$ 36,698,765	\$ 19,168,311	\$ 37,818,867
Civil	\$ 15,349,021	\$ 351,600					\$ 15,700,621	\$ 33,187,408	\$ 14,844,391	\$ 33,971,109
Family & Children Services	\$ 10,467,427	\$ 1,131,915					\$ 11,599,343	\$ 25,221,577	\$ 10,827,224	\$ 24,693,142
Probate, Guardianship & Mental Health Services	\$ 4,768,851	\$ 40,234					\$ 4,809,085	\$ 9,949,860	\$ 4,742,055	\$ 10,736,292
Juvenile Dependency Services	\$ 2,570,606	\$ 185,867					\$ 2,756,474	\$ 5,458,157	\$ 2,754,453	\$ 5,800,879
Juvenile Delinquency Services	\$ 1,879,262	\$ 282,048					\$ 2,161,309	\$ 5,113,980	\$ 2,274,263	\$ 5,103,951
Other Court Operations	\$ 8,926,797	\$ 5,790,389	\$ 2,276			\$ 0	\$ 14,719,462	\$ 26,763,394	\$ 11,885,386	\$ 37,237,612
Court Interpreters	\$ 13,560,314	\$ 1,252,457				\$ (17)	\$ 14,812,771	\$ 30,793,268	\$ 14,542,297	\$ 32,290,469
Jury Services	\$ 4,677,141	\$ 619,408	\$ 2,555,064				\$ 7,851,595	\$ 21,544,042	\$ 9,364,171	\$ 23,768,265
Security	\$ 5,292,366	\$ 3,140,904					\$ 8,433,270	\$ 20,375,734	\$ 8,599,156	\$ 20,998,556
Trial Court Operations Program	\$ 217,199,025	\$ 16,926,244	\$ 2,557,339			\$ (17)	\$ 238,682,591	\$ 548,519,948	\$ 246,399,296	\$ 567,717,256
Enhanced Collections										\$ 0
Other Non-Court Operations									\$ 401	\$ 0
Non-Court Operations Program									\$ 401	\$ 0
Executive Office	\$ 9,387,364	\$ 67,142					\$ 9,454,506	\$ 21,004,108	\$ 9,955,345	\$ 24,110,251
Fiscal Services	\$ 4,960,390	\$ 2,656,175				\$ 0	\$ 7,616,565	\$ 38,248,207	\$ 6,598,763	\$ 32,918,023
Human Resources	\$ 2,407,833	\$ 1,142,192					\$ 3,550,025	\$ 7,840,673	\$ 2,962,794	\$ 8,365,146
Business & Facilities Services	\$ 4,031,840	\$ 8,141,507					\$ 12,173,347	\$ 38,850,800	\$ 11,854,241	\$ 35,692,791
Information Technology	\$ 10,154,758	\$ 11,419,047					\$ 21,573,805	\$ 67,032,312	\$ 21,506,747	\$ 66,864,534
Court Administration Program	\$ 30,942,184	\$ 23,426,064				\$ 0	\$ 54,368,249	\$ 172,976,100	\$ 52,877,889	\$ 167,950,745
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 248,141,209	\$ 40,352,308	\$ 2,557,339			\$ (17)	\$ 281,050,840	\$ 721,496,048	\$ 289,277,586	\$ 735,668,001