

**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

12-16-14

\_\_\_\_\_  
Date

Superior Court Los Angeles County

\_\_\_\_\_  
Court

FY 2014-15 Quarter 1

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

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 2014/15											
2013/14											
	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								
<b>REVENUES</b>											
State Financing Sources											
Trial Court Trust Fund	\$ 238,383,074	\$ 367,506					\$ 238,750,580	\$ 480,682,000	\$ 186,699,238	\$ 462,062,754	
Improvement and Modernization Fund	\$ (14,066)						\$ (14,066)	\$ 1,547,000	\$ (762,151)	\$ 3,389,000	
Judges' Compensation (45 25)	\$ 15,088,943						\$ 15,088,943	\$ 94,153,000	\$ 14,480,786	\$ 81,307,000	
Court Interpreter (45 45)	\$ 2,824,100						\$ 2,824,100	\$ 34,440,000	\$ 5,593,347	\$ 32,759,000	
Civil Coordination Reimbursement (45 55)	\$ 1,212						\$ 1,212				
MOU Reimbursements (45 10 and General)	\$ (18,068)						\$ (18,068)	\$ 6,486,000	\$ 23,682	\$ 6,508,000	
Other Miscellaneous	\$ 0						\$ 0	\$ 23,799,000	\$ 0	\$ 600,000	
	\$ 256,265,196	\$ 367,506					\$ 256,632,702	\$ 641,087,000	\$ 206,044,882	\$ 586,625,754	
Grants											
AB 1058 Commissioner/Facilitator	\$ 0		\$ (575,257)				\$ (575,257)	\$ 8,889,000	\$ (1,819,363)	\$ 8,889,000	
Other AOC Grants			\$ (133,617)				\$ (133,617)	\$ 2,280,000	\$ (187,878)	\$ 1,125,000	
Non-AOC Grants	\$ 13,111		\$ (116,838)				\$ (103,727)	\$ 1,534,000	\$ (77,542)	\$ 1,794,000	
	\$ 13,111		\$ (825,712)				\$ (812,603)	\$ 12,703,000	\$ (1,884,783)	\$ 11,808,000	
Other Financing Sources											
Interest Income	\$ (97,048)	\$ 250					\$ (96,798)	\$ 521,000	\$ (3,877)	\$ 563,000	
Investment Income								\$ 265,000	\$ 2,400	\$ 62,000	
Donations								\$ 21,158,000	\$ 3,589,492	\$ 21,111,000	
Local Fees	\$ 179,339	\$ 3,735,316					\$ 3,914,655	\$ 5,000,000	\$ 9,049	\$ 5,000,000	
Non-Fee Revenues	\$ 6,143						\$ 6,143				
Enhanced Collections								\$ 396		\$ 800,000	
Escheatment	\$ 396						\$ 396				
Prior Year Revenue								\$ 4,211,000	\$ 141,003	\$ 4,692,022	
County Program - Restricted	\$ 236,517						\$ 236,517		\$ 5,541		
Reimbursement Other									\$ 0		
Sale of Fixed Assets	\$ 0						\$ 0				
Other Miscellaneous	\$ 325,346	\$ 3,735,566					\$ 4,060,912	\$ 31,955,000	\$ 3,743,809	\$ 32,228,022	
<b>Total Revenues</b>	<b>\$ 256,603,653</b>	<b>\$ 4,103,072</b>	<b>\$ (825,712)</b>				<b>\$ 259,881,013</b>	<b>\$ 685,745,000</b>	<b>\$ 207,903,908</b>	<b>\$ 640,861,776</b>	
<b>EXPENDITURES</b>											
Personal Services											
Salaries - Permanent	\$ 68,598,687	\$ 1,439,281	\$ 952,650				\$ 70,990,618	\$ 384,079,157	\$ 73,833,759	\$ 346,311,857	
Temp Help	\$ 1,611,388						\$ 1,611,388	\$ 220,342	\$ 1,366,447	\$ 204,893	
Overtime	\$ 73,397		\$ 813				\$ 74,210		\$ 411,920		
Staff Benefits	\$ 32,049,150	\$ 664,078	\$ 469,206				\$ 33,182,433	\$ 192,737,487	\$ 31,287,652	\$ 185,782,250	
	\$ 102,332,623	\$ 2,103,358	\$ 1,422,668				\$ 105,858,650	\$ 577,036,996	\$ 106,899,778	\$ 542,279,000	
Operating Expenses and Equipment											
General Expense	\$ 2,288,984	\$ 9,544	\$ 8,734				\$ 2,307,262	\$ 22,780,659	\$ 1,411,661	\$ 50,378,097	
Printing	\$ 467,903						\$ 467,903	\$ 2,172,173	\$ 303,104	\$ 2,611,335	
Telecommunications	\$ 2,064,283						\$ 2,064,283	\$ 17,601,647	\$ (76,166)	\$ 6,798,484	
Postage	\$ 3,984						\$ 3,984	\$ 4,036,315	\$ 396,322	\$ 4,004,313	
Insurance			\$ 4,568				\$ 4,568	\$ 180,000	\$ 2,412	\$ 204,910	
In-State Travel	\$ 84,252		\$ 503				\$ 84,754	\$ 939,000	\$ 96,938	\$ 1,648,191	
Out-of-State Travel	\$ 14,309		\$ 0				\$ 14,309	\$ 8,000	\$ 1,719		
Training	\$ 14,298		\$ 4,330				\$ 18,628	\$ 344,500	\$ 20,771	\$ 258,122	
Security Services								\$ 1,408,000	\$ 140,627	\$ 1,060,802	
Facility Operations	\$ 853,874						\$ 853,874	\$ 4,130,810	\$ 334,337	\$ 6,319,944	
Utilities											
Contracted Services	\$ 2,992,166	\$ 291,796	\$ 97,662				\$ 3,381,625	\$ 37,006,820	\$ 2,546,027	\$ 19,947,195	
Consulting and Professional Services	\$ 560						\$ 560	\$ 32,726,512	\$ 257,682	\$ 37,073,638	
Information Technology	\$ 1,723,456						\$ 1,723,456	\$ 13,527,683	\$ 466,903	\$ 12,758,499	
Major Equipment	\$ 43,245						\$ 43,245	\$ 791,352	\$ 12,525	\$ 1,420,000	
Other Items of Expense	\$ 24,258						\$ 24,258	\$ 301,420	\$ 20,653	\$ 406,246	
	\$ 10,575,571	\$ 301,340	\$ 115,797				\$ 10,892,708	\$ 137,965,001	\$ 5,935,518	\$ 144,887,776	
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 1,138,396						\$ 1,138,396	\$ 6,300,000	\$ 1,136,150	\$ 6,300,000	
Judgements, Settlements and Claims								\$ 148,000	\$ 743	\$ 148,000	
Debt Service											
Other	\$ 0						\$ 0		\$ 0		
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 0	\$ 0					\$ 0		\$ (78)		
	\$ 1,138,396	\$ 0					\$ 1,138,396	\$ 6,448,000	\$ 1,136,815	\$ 6,448,000	
<b>Total Expenditures</b>	<b>\$ 114,046,591</b>	<b>\$ 2,404,698</b>	<b>\$ 1,538,465</b>				<b>\$ 117,989,755</b>	<b>\$ 721,449,997</b>	<b>\$ 113,872,109</b>	<b>\$ 693,814,776</b>	
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>\$ 142,557,062</b>	<b>\$ 1,698,373</b>	<b>\$ (2,364,177)</b>				<b>\$ 141,891,258</b>	<b>\$ (35,704,997)</b>	<b>\$ 93,931,799</b>	<b>\$ (52,953,000)</b>	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 32,901,991	\$ 7,615,445	\$ 0				\$ 40,517,436	\$ 40,517,436	\$ 58,421,009	\$ 58,421,009	
Ending Balance (Deficit)	\$ 175,459,053	\$ 9,313,819	\$ (2,364,177)				\$ 182,408,694	\$ 4,812,439	\$ 152,352,808	\$ 5,468,009	

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

For the month ended September								
Fiscal Year 2014/15								2013/14
	Governmental Funds				Proprietary Funds	Fiduciary Funds	Total Funds (Info Purposes Only)	Total Funds (Info Purposes Only)
	General	Special Revenue		Capital Project				
		Non-Grant	Grant					
<b>ASSETS</b>								
Operations	\$ (28,850,193)	\$ 6,467,268	\$ 34,900,417			\$ 2,183,344	\$ 14,700,835	\$ (206,330)
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	\$ 39,785						\$ 39,785	\$ 39,785
Cash with County	\$ 98,128,309	\$ 3,656,669	\$ (35,819,603)			\$ 188,898,693	\$ 254,864,068	\$ 319,207,185
Cash Outside of the AOC								
Total Cash	\$ 73,116,194	\$ 10,123,937	\$ (919,186)			\$ 191,082,037	\$ 273,402,981	\$ 322,838,913
Short Term Investment	\$ 103,031,027						\$ 13,524,037	\$ 116,555,063
Investment in Financial Institution								\$ 39,266,802
Total Investments	\$ 103,031,027						\$ 13,524,037	\$ 39,266,802
Accrued Revenue	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Receivable - General	\$ 61,289		\$ 98,482				\$ 159,771	\$ 228,742
Dishonored Checks								
Due From Employee								
Civil Jury Fees								
Trust								
Due From Other Funds	\$ 0	\$ 210	\$ 560				\$ 770	\$ 0
Due From Other Governments	\$ 0	\$ 0				\$ 456,070	\$ 456,070	\$ 0
Due From Other Courts						\$ 0	\$ 0	\$ 0
Due From State	\$ 0	\$ 0	\$ 0				\$ 0	\$ 3,474
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	\$ 61,289	\$ 210	\$ 99,042			\$ 456,070	\$ 816,611	\$ 232,216
Prepaid Expenses - General		\$ 0					\$ 0	\$ 522
Salary and Travel Advances								
Counties								
Total Prepaid Expenses		\$ 0					\$ 0	\$ 522
Other Assets								
Total Other Assets								
Total Assets	\$ 176,208,510	\$ 10,124,147	\$ (820,144)			\$ 205,062,143	\$ 390,574,656	\$ 362,338,453
<b>LIABILITIES AND FUND BALANCES</b>								
Accrued Liabilities	\$ (1,451,524)	\$ 0	\$ 1,450,753				\$ (771)	\$ (817)
Accounts Payable - General	\$ 1,057,454	\$ 0	\$ 4,339			\$ 0	\$ 1,061,792	\$ 545,548
Due to Other Funds	\$ (88,171)	\$ 0	\$ 88,941			\$ 0	\$ 770	\$ 11,445
Due to Other Courts								
Due to State						\$ 0	\$ 0	\$ 0
TC145 Liability						\$ 16,163,238	\$ 16,163,238	\$ 21,447,698
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	\$ 32,294						\$ 32,294	\$ 5,337
Interest						\$ 212	\$ 212	\$ 620
Miscellaneous Accts. Pay. and Accrued Liab.								
Total Accounts Payable and Accrued Liab.	\$ (449,948)	\$ 750,000	\$ 1,544,033			\$ 16,163,450	\$ 18,007,535	\$ 22,759,832
Civil								
Criminal								
Unreconciled - Civil and Criminal								
Trust Held Outside of the AOC						\$ 188,898,693	\$ 188,898,693	\$ 185,472,531
Trust Interest Payable								
Miscellaneous Trust								
Total Trust Deposits						\$ 188,898,693	\$ 188,898,693	\$ 185,472,531
Accrued Payroll	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Benefits Payable								
Deferred Compensation Payable								
Deductions Payable								
Payroll Clearing								
Total Payroll Liabilities	\$ 0	\$ 0	\$ 0				\$ 0	\$ 0
Revenue Collected in Advance	\$ 1,179,480	\$ 60,328	\$ 0				\$ 1,239,808	\$ 1,733,358
Liabilities For Deposits	\$ 19,925		\$ 0				\$ 19,925	\$ 19,925
Jury Fees - Non-Interest								
Fees - Partial Payment & Overpayment								
Uncleared Collections								
Other Miscellaneous Liabilities								
Total Other Liabilities	\$ 1,199,405	\$ 60,328	\$ 0				\$ 1,259,733	\$ 1,753,283
Total Liabilities	\$ 749,457	\$ 810,328	\$ 1,544,033			\$ 205,062,143	\$ 208,165,961	\$ 209,985,845
Total Fund Balance	\$ 175,458,053	\$ 9,313,819	\$ (2,364,177)				\$ 182,408,694	\$ 152,352,808
Total Liabilities and Fund Balance	\$ 176,208,510	\$ 10,124,147	\$ (820,144)			\$ 205,062,143	\$ 390,574,656	\$ 362,338,453

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

For the month ended September										
Fiscal Year 2014/15										
2013/14										
	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	\$ 50,353,596	\$ 213,746	\$ 0				\$ 50,567,342	\$ 288,302,038	\$ 50,080,515	\$ 275,677,164
Traffic & Other Infractions	\$ 4,895,477	\$ 3,187					\$ 4,898,664	\$ 31,742,252	\$ 4,825,817	\$ 29,095,241
Other Criminal Cases	\$ 7,001,880	\$ 1,068,383					\$ 8,070,263	\$ 42,269,527	\$ 7,467,475	\$ 37,394,573
Civil	\$ 5,565,276	\$ 55,249					\$ 5,620,525	\$ 32,466,759	\$ 6,066,855	\$ 35,270,212
Family & Children Services	\$ 4,490,066	\$ 501,296					\$ 4,991,362	\$ 29,327,998	\$ 4,999,993	\$ 25,534,902
Probate, Guardianship & Mental Health Services	\$ 1,931,504	\$ 10,887					\$ 1,942,391	\$ 12,308,092	\$ 2,002,650	\$ 10,474,246
Juvenile Dependency Services	\$ 943,325	\$ 40,626					\$ 983,951	\$ 6,787,878	\$ 1,090,669	\$ 5,475,688
Juvenile Delinquency Services	\$ 688,912	\$ 64,123					\$ 753,035	\$ 4,534,411	\$ 724,447	\$ 4,816,027
Other Court Operations	\$ 3,730,203	\$ 1,465,440					\$ 5,195,643	\$ 23,067,194	\$ 4,351,361	\$ 24,513,300
Court Interpreters	\$ 5,908,294	\$ 441,006					\$ 6,349,300	\$ 37,132,575	\$ 6,370,957	\$ 30,860,249
Jury Services	\$ 1,835,476	\$ 229,683	\$ 1,138,396			\$ 0	\$ 3,203,555	\$ 19,927,997	\$ 3,756,079	\$ 19,737,767
Security	\$ 1,638,177	\$ 63,489					\$ 1,701,666	\$ 10,798,605	\$ 1,760,320	\$ 12,645,892
Trial Court Operations Program	\$ 88,982,186	\$ 4,157,114	\$ 1,138,396			\$ 0	\$ 94,277,697	\$ 538,665,326	\$ 93,497,137	\$ 511,495,261
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 3,545,844	\$ 15,150					\$ 3,560,994	\$ 22,822,037	\$ 3,572,891	\$ 20,736,469
Fiscal Services	\$ 5,684,388	\$ 371,224					\$ 6,055,613	\$ 25,168,823	\$ 8,642,056	\$ 36,390,447
Human Resources	\$ 1,761,677	\$ 109,018					\$ 1,870,694	\$ 11,370,852	\$ 1,125,410	\$ 7,829,694
Business & Facilities Services	\$ 1,826,073	\$ 1,272,158					\$ 3,098,231	\$ 25,983,748	\$ 2,390,640	\$ 41,847,414
Information Technology	\$ 4,058,482	\$ 5,068,045					\$ 9,126,527	\$ 97,439,211	\$ 4,743,974	\$ 75,315,491
Court Administration Program	\$ 16,876,464	\$ 6,835,594					\$ 23,712,058	\$ 162,784,671	\$ 20,474,972	\$ 182,119,515
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
<b>Total</b>	<b>\$ 105,858,650</b>	<b>\$ 10,992,708</b>	<b>\$ 1,138,396</b>			<b>\$ 0</b>	<b>\$ 117,989,755</b>	<b>\$ 721,449,997</b>	<b>\$ 113,972,109</b>	<b>\$ 693,614,776</b>

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

Superior Court Los Angeles County  
Court

FY 2014-15 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)		4185.05			

<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**

Superior Court Los Angeles County  
Court

FY 2014-15 Quarter 1  
Fiscal Year and Ending Quarter

**FOOTNOTES**

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