

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

10-3-14

Date

Los Angeles Superior Court

Court

FY 2013-14 Quarter 4

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 June											
	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)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
Non-Grant		Grant									
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 448,241,486	\$ 4,081,253						\$ 452,322,739	\$ 482,062,754	\$ 400,949,919	\$ 392,201,000
Improvement and Modernization Fund	\$ 2,648,377							\$ 2,648,377	\$ 3,389,000	\$ 3,369,989	\$ 3,216,130
Judges' Compensation (45.25)	\$ 88,876,761							\$ 88,876,761	\$ 91,307,000	\$ 86,472,319	\$ 80,913,000
Court Interpreter (45.45)	\$ 33,463,943							\$ 33,463,943	\$ 32,759,000	\$ 31,895,501	\$ 32,344,000
Civil Coordination Reimbursement (45.55)	\$ 754,468							\$ 754,468			
MOU Reimbursements (45.10 and General)	\$ 6,190,303							\$ 6,190,303	\$ 6,508,000	\$ 6,145,420	\$ 6,520,870
Other Miscellaneous	\$ 18,887,969							\$ 18,887,969	\$ 600,000	\$ 25,336,384	\$ 33,689,333
	\$ 599,063,307	\$ 4,081,253						\$ 603,144,580	\$ 596,625,754	\$ 554,169,532	\$ 558,884,333
Grants											
AB 1058 Commissioner/Facilitator			\$ 8,728,058					\$ 8,728,058	\$ 8,889,000	\$ 8,548,666	\$ 8,889,000
Other AOC Grants	\$ 130,808		\$ 869,643					\$ 1,000,451	\$ 1,125,000	\$ 991,956	\$ 1,168,000
Non-AOC Grants	\$ 1,376,684		\$ 359,031					\$ 1,735,716	\$ 1,794,000	\$ 2,377,428	\$ 2,075,000
	\$ 1,507,492		\$ 9,956,732					\$ 11,464,224	\$ 11,808,000	\$ 11,918,050	\$ 12,132,000
Other Financing Sources											
Interest Income	\$ 773,951	\$ 30,145						\$ 804,096	\$ 583,000	\$ 637,921	\$ 521,000
Investment Income											
Donations	\$ 311,249	\$ 22,961						\$ 334,210	\$ 62,000	\$ 337,961	\$ 62,000
Local Fees	\$ 839,264	\$ 21,262,927						\$ 22,102,191	\$ 21,111,000	\$ 23,173,746	\$ 26,642,000
Non-Fee Revenues	\$ 5,127,178							\$ 5,127,178	\$ 5,000,000	\$ 5,614,909	\$ 3,882,000
Enhanced Collections											
Escheatment	\$ 757,556							\$ 757,556	\$ 800,000	\$ 879,600	\$ 800,000
Prior Year Revenue	\$ 0							\$ 0			
County Program - Restricted											
Reimbursement Other	\$ 2,699,523							\$ 2,699,523	\$ 4,692,022	\$ 3,125,320	\$ 4,331,000
Sale of Fixed Assets	\$ 5,541							\$ 5,541		\$ 5,239	
Other Miscellaneous	\$ 41,992	\$ 0						\$ 41,993		\$ 79,423	
	\$ 10,556,255	\$ 21,316,033						\$ 31,872,288	\$ 32,228,022	\$ 34,566,848	\$ 36,951,000
Total Revenues	\$ 611,127,054	\$ 25,397,288	\$ 9,956,732					\$ 646,481,072	\$ 640,661,778	\$ 600,654,430	\$ 607,967,333
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 349,944,425	\$ 7,187,632	\$ 5,363,668					\$ 362,495,724	\$ 346,311,857	\$ 371,355,525	\$ 367,937,754
Temp Help	\$ 6,752,071		\$ 35,219					\$ 6,787,291	\$ 204,893	\$ 6,999,682	
Overtime	\$ 3,037,423	\$ 276	\$ 6,382					\$ 3,044,081		\$ 824,677	
Staff Benefits	\$ 186,633,656	\$ 3,277,238	\$ 3,173,881					\$ 173,084,775	\$ 195,762,250	\$ 168,852,068	\$ 212,541,570
	\$ 526,367,575	\$ 10,465,147	\$ 8,579,150					\$ 545,411,871	\$ 542,279,000	\$ 548,031,952	\$ 580,479,324
Operating Expenses and Equipment											
General Expense	\$ 16,082,041	\$ 9,915	\$ 199,376					\$ 16,291,332	\$ 50,378,097	\$ 18,043,874	\$ 25,490,546
Printing	\$ 2,046,316							\$ 2,046,316	\$ 2,611,335	\$ 1,849,688	\$ 3,510,265
Telecommunications	\$ 15,137,682		\$ 5,405					\$ 15,143,087	\$ 6,798,484	\$ 10,410,257	\$ 10,275,697
Postage	\$ 4,044,960		\$ 8,330					\$ 4,053,290	\$ 4,004,313	\$ 3,831,414	\$ 4,289,066
Insurance	\$ 163,656		\$ 10,196					\$ 173,851	\$ 204,910	\$ 170,158	\$ 163,110
In-State Travel	\$ 514,266	\$ 107	\$ 19,858					\$ 534,231	\$ 1,648,191	\$ 504,688	\$ 1,677,941
Out-of-State Travel	\$ 9,774		\$ 1,213					\$ 10,987		\$ 5,687	
Training	\$ 158,323		\$ 30,551					\$ 188,874	\$ 256,122	\$ 279,194	\$ 276,122
Security Services	\$ 364,233		\$ 840,622					\$ 1,204,855	\$ 1,060,802	\$ 7,629,548	\$ 7,632,750
Facility Operations	\$ 6,098,326	\$ 62,310	\$ 5,895					\$ 6,166,531	\$ 6,319,944	\$ 3,622,766	\$ 4,131,356
Utilities											
Contracted Services	\$ 14,400,919	\$ 1,380,869	\$ 518,184					\$ 16,300,872	\$ 19,947,195	\$ 20,694,483	\$ 22,430,494
Consulting and Professional Services	\$ 31,829,198		\$ 5,950					\$ 31,835,147	\$ 37,073,638	\$ 35,991,061	\$ 39,123,906
Information Technology	\$ 18,902,774							\$ 18,902,774	\$ 12,758,499	\$ 8,548,419	\$ 12,852,941
Major Equipment	\$ 838,027							\$ 838,027	\$ 1,420,000	\$ 1,742,196	\$ 2,317,435
Other Items of Expense	\$ 228,725							\$ 228,725	\$ 406,246	\$ 240,852	\$ 397,094
	\$ 110,819,218	\$ 1,453,201	\$ 1,646,581					\$ 113,919,000	\$ 144,867,778	\$ 113,584,265	\$ 134,568,724
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 5,008,049							\$ 5,008,049	\$ 6,300,000	\$ 5,333,787	\$ 6,300,000
Judgements, Settlements and Claims	\$ 45,801							\$ 45,801	\$ 148,000	\$ 137,839	\$ 148,000
Debt Service											
Other	\$ 3		\$ 0					\$ 3		\$ 448	
Capital Costs											
Internal Cost Recovery											
Prior Year Expense Adjustment	\$ 3,144,422	\$ (3,144,500)	\$ 0					\$ (78)		\$ (17)	
	\$ 8,198,274	\$ (3,144,500)	\$ 0					\$ 5,053,774	\$ 6,448,000	\$ 5,472,067	\$ 6,448,000
Total Expenditures	\$ 645,385,067	\$ 8,773,847	\$ 10,225,731					\$ 664,384,645	\$ 693,614,776	\$ 667,068,283	\$ 721,496,048
Excess (Deficit) of Revenues Over Expenditures	\$ (34,258,012)	\$ 16,623,439	\$ (268,999)					\$ (17,903,573)	\$ (52,953,000)	\$ (66,413,853)	\$ (113,528,715)
Operating Transfers In (Out)	\$ 22,556,559	\$ (22,825,558)	\$ 268,999					\$ 0	\$ 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)	\$ 32,901,991	\$ 7,615,445	\$ 0					\$ 40,517,436	\$ 5,468,009	\$ 58,421,009	\$ 11,306,148

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

For the month ended June									
Fiscal Year 2013/14									
	Governmental Funds						Total Funds (Info Purposes Only)	Total Funds (Info Purposes Only)	
	Special Revenue			Capital Project	Debt Service	Proprietary Funds			Fiduciary Funds
	General	Non-Grant	Grant						
ASSETS									
Operations	\$ (43,305,100)	\$ 5,734,751	\$ 35,784,410				\$ 1,863,648	\$ 77,708	\$ 379,197
Payroll	\$ 3,798,293							\$ 3,798,293	\$ 3,798,293
Jury									
Revolving									\$ 0
Other									
Distribution									
Civil Filing Fees							\$ 0	\$ 0	\$ 0
Trust									
Credit Card									
Cash on Hand	\$ 39,785							\$ 39,785	\$ 39,785
Cash with County	\$ 72,231,145	\$ 23,628,131	\$ (35,784,410)				\$ 181,607,894	\$ 241,882,761	\$ 235,025,484
Cash Outside of the AOC									
Total Cash	\$ 32,764,123	\$ 29,362,882	\$ 0				\$ 183,471,542	\$ 245,598,547	\$ 239,242,739
Short Term Investment									
Investment in Financial Institution	\$ 9,237,841						\$ 19,359,807	\$ 28,597,648	\$ 42,953,119
Total Investments	\$ 9,237,841						\$ 19,359,807	\$ 28,597,648	\$ 42,953,119
Accrued Revenue	\$ 16,184	\$ 4,596						\$ 20,780	\$ 22,834
Accounts Receivable - General	\$ 39,054		\$ 2,116,141					\$ 2,155,195	\$ 2,482,296
Dishonored Checks									
Due From Employee									
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 36,515,126	\$ 218,672	\$ 560					\$ 36,734,358	\$ 13,066,335
Due From Other Governments	\$ 2,634,249	\$ 3,912	\$ 0				\$ 935,005	\$ 3,573,168	\$ 3,159,247
Due From Other Courts							\$ 0	\$ 0	\$ 0
Due From State	\$ 25,344,424	\$ 673,983	\$ 829,241					\$ 26,847,649	\$ 18,663,118
Trust Due To/From							\$ 542,335	\$ 542,335	\$ 1,264,888
Distribution Due To/From									
Civil Filing Fee Due To/From									
General Due To/From	\$ 126,030	\$ 2,005,167						\$ 2,131,197	\$ 2,480,348
Total Receivables	\$ 64,675,067	\$ 2,906,331	\$ 2,945,942				\$ 1,477,340	\$ 72,004,680	\$ 41,118,868
Prepaid Expenses - General	\$ 0	\$ 0						\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0	\$ 0						\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 106,677,032	\$ 32,269,213	\$ 2,945,942				\$ 204,308,688	\$ 346,200,875	\$ 323,314,726
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 4,242,784	\$ 39,373	\$ 103,405					\$ 4,385,562	\$ 1,857,833
Accounts Payable - General	\$ 11,892,798	\$ 8,531	\$ 40,779				\$ 0	\$ 11,942,109	\$ 3,068,481
Due to Other Funds	\$ 11,163,876	\$ 22,960,019	\$ 2,712,816				\$ 2,571,179	\$ 39,407,890	\$ 18,791,372
Due to Other Courts									\$ 0
Due to State	\$ 0		\$ 0				\$ 7,523,045	\$ 7,523,045	\$ 8,971,030
TC145 Liability							\$ 21,679,225	\$ 21,679,225	\$ 20,113,439
Due to Other Governments	\$ 13,572,725	\$ 899,045	\$ 88,941				\$ 33,385,148	\$ 47,945,860	\$ 44,364,587
AB145 Due to Other Government Agency									
Due to Other Public Agencies									
Sales and Use Tax	\$ 8,891							\$ 8,891	\$ 3,817
Interest							\$ 300	\$ 300	\$ 558
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 40,881,074	\$ 23,906,968	\$ 2,945,942				\$ 65,158,897	\$ 132,892,881	\$ 95,188,899
Civil									
Criminal									
Unreconciled - Civil and Criminal									
Trust Held Outside of the AOC							\$ 139,149,792	\$ 139,149,792	\$ 144,165,400
Trust Interest Payable									
Miscellaneous Trust									
Total Trust Deposits							\$ 139,149,792	\$ 139,149,792	\$ 144,165,400
Accrued Payroll	\$ 31,694,561	\$ 688,471	\$ 0					\$ 32,383,032	\$ 23,808,635
Benefits Payable									
Deferred Compensation Payable									
Deductions Payable									
Payroll Clearing									
Total Payroll Liabilities	\$ 31,694,561	\$ 688,471	\$ 0					\$ 32,383,032	\$ 23,808,635
Revenue Collected in Advance	\$ 1,179,480	\$ 58,328	\$ 0					\$ 1,237,808	\$ 1,730,858
Liabilities For Deposits	\$ 19,925		\$ 0					\$ 19,925	\$ 19,925
Jury Fees - Non-Interest									
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0							\$ 0	\$ 0
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 1,199,405	\$ 58,328	\$ 0					\$ 1,257,733	\$ 1,750,783
Total Liabilities	\$ 73,775,040	\$ 24,653,768	\$ 2,945,942				\$ 204,308,688	\$ 305,683,438	\$ 284,893,717
Total Fund Balance	\$ 32,901,991	\$ 7,615,445	\$ 0					\$ 40,517,436	\$ 58,421,009
Total Liabilities and Fund Balance	\$ 106,677,032	\$ 32,269,213	\$ 2,945,942				\$ 204,308,688	\$ 346,200,875	\$ 323,314,726

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

For the month ended June										
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)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 258,267,670	\$ 1,547,933	\$ 0				\$ 259,815,603	\$ 275,677,164	\$ 263,811,429	\$ 297,090,752
Traffic & Other Infractions	\$ 27,879,017	\$ 1,092,176					\$ 28,971,192	\$ 29,095,241	\$ 33,515,924	\$ 36,323,011
Other Criminal Cases	\$ 39,102,797	\$ 6,176,406					\$ 45,279,203	\$ 37,394,573	\$ 47,012,613	\$ 36,698,765
Civil	\$ 31,925,143	\$ 800,871					\$ 32,726,014	\$ 35,270,212	\$ 34,909,368	\$ 33,187,408
Family & Children Services	\$ 25,442,550	\$ 2,944,929	\$ 0				\$ 28,387,479	\$ 25,534,902	\$ 25,951,489	\$ 25,435,577
Probate, Guardianship & Mental Health Services	\$ 10,588,806	\$ 117,787					\$ 10,706,593	\$ 10,474,246	\$ 10,579,128	\$ 9,949,860
Juvenile Dependency Services	\$ 5,926,817	\$ 317,720					\$ 6,244,537	\$ 5,475,688	\$ 6,107,636	\$ 5,458,157
Juvenile Delinquency Services	\$ 3,748,788	\$ 1,154,161					\$ 4,902,949	\$ 4,816,027	\$ 5,087,763	\$ 5,113,980
Other Court Operations	\$ 20,638,656	\$ 7,151,159	\$ 43,360				\$ 27,833,175	\$ 24,513,300	\$ 30,968,139	\$ 26,763,394
Court Interpreters	\$ 31,095,736	\$ 2,719,192					\$ 33,814,928	\$ 30,860,249	\$ 32,839,397	\$ 30,793,268
Jury Services	\$ 10,442,288	\$ 3,691,241	\$ 5,008,049			\$ (78)	\$ 19,141,499	\$ 19,737,767	\$ 19,068,964	\$ 21,544,042
Security	\$ 8,182,484	\$ 2,991,193					\$ 11,173,676	\$ 12,645,892	\$ 21,037,020	\$ 20,375,734
Trial Court Operations Program	\$ 473,240,751	\$ 30,704,767	\$ 5,051,409			\$ (78)	\$ 508,996,849	\$ 511,495,261	\$ 530,888,871	\$ 548,733,948
Enhanced Collections										
Other Non-Court Operations										
Non-Court Operations Program										
Executive Office	\$ 19,771,913	\$ 143,606					\$ 19,915,519	\$ 20,736,469	\$ 20,828,201	\$ 21,004,108
Fiscal Services	\$ 14,739,127	\$ 4,537,953	\$ 2,444			\$ 0	\$ 19,279,524	\$ 36,390,447	\$ 15,762,869	\$ 38,038,207
Human Resources	\$ 5,465,661	\$ 1,424,226					\$ 6,889,886	\$ 7,829,694	\$ 6,831,195	\$ 7,840,673
Business & Facilities Services	\$ 8,794,554	\$ 30,431,452					\$ 39,226,006	\$ 41,847,414	\$ 36,815,277	\$ 38,850,800
Information Technology	\$ 23,399,865	\$ 46,676,997				\$ 0	\$ 70,076,862	\$ 75,315,491	\$ 55,941,871	\$ 67,028,312
Court Administration Program	\$ 72,171,120	\$ 83,214,233	\$ 2,444			\$ 0	\$ 155,387,797	\$ 182,119,515	\$ 136,179,413	\$ 172,762,100
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 545,411,871	\$ 113,919,000	\$ 5,053,853			\$ (78)	\$ 664,384,645	\$ 693,614,776	\$ 667,068,283	\$ 721,496,048

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Los Angeles Superior Court
Court

FY 2013-14 Quarter 4
Fiscal Year and Ending Quarter

FOOTNOTES

1	Approximately \$22M reflected in the Current Budget column under Personal Services benefits belongs in the salary budget. This is due to the timing of the submission of Schedule 7A which occurred prior to the reduction of 521 positions as a result of the Court Consolidation Plan implemented on July 1, 2013. Qtr 1 QCAP reflects the cuts related to the Consolidation Plan.
2	Filled Court Employee Positions - Total Authorized Court Positions of 4866 submitted on Schedule 7A does not reflect 463 judicial officer budgeted positions or the Court's Consolidation Plan that reduced budgeted positions by 521; (Schedule 1 includes judicial officer salary and benefits.) The Positions (FTE's) Filled includes judicial officers in order to coincide with the personal services expenses reported in the QFS.
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**QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)**

Los Angeles Superior Court
Court

FY 2013-14 Quarter 4
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)	4866	4681.73	4672.08	4672.23	4749.59

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

