



JUDICIAL COUNCIL OF CALIFORNIA

455 Golden Gate Avenue • San Francisco, California 94102-3688

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REPORT TO THE JUDICIAL COUNCIL

Item No.: 23-014

For business meeting on: January 20, 2023

Title

Report to the Legislature: Trial Court Trust
Fund Revenue, Expenditure, and Fund
Balance Constraints for 2021–22

Agenda Item Type

Information Only

Date of Report

December 20, 2022

Submitted by

Judicial Council staff
Zlatko Theodorovic, Director
Budget Services

Contact

Joseph Glavin, 916-646-7006
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Executive Summary

Pursuant to Government Code sections 68502.5(b) and 77202.5(b), the Judicial Council is required to submit a report to the Legislature that provides financial data for trial courts from all fund sources, which is displayed by individual courts with totals and fund balances for all courts. The report must be submitted by December 31 following the close of each fiscal year. On or before December 31, 2022, Judicial Council staff submitted the *Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for 2021–22* to the Legislature.

Relevant Previous Council Action

This report is submitted to the Legislature annually. Reports from previous fiscal years are available on the California Courts website “Legislative Reports” webpage at www.courts.ca.gov/7466.htm.

Analysis/Rationale

As required by Government Code sections 68502.5(b) and 77202.5(b), this Judicial Council report to the Legislature presents trial court financial information for 2021–22 including revenues; expenditures at the program, component, and object levels; and fund balance constraints.

For 2021–22, the trial courts reported revenues of \$3.0 billion, expenditures of \$2.9 billion, and fund balances totaling \$341.2 million. Data was compiled from the 2021–22 fourth quarter Quarterly Financial Statements.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balances for government funds must be reported by classification. Based on GASB Statement No. 54, the total fund balance of \$341.2 million was classified as follows: \$39.1 million was non-spendable, \$110.5 million was restricted, \$128.2 million was committed, and \$63.4 million was assigned.

Fiscal Impact and Policy Implications

None.

Attachments and Links

1. Attachment A: *Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for 2021–22*



JUDICIAL COUNCIL OF CALIFORNIA

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Chair of the Judicial Council

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Chair, Executive and Planning Committee

HON. DAVID M. RUBIN
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MR. MARTIN HOSHINO
Administrative Director
Judicial Council

December 31, 2022

Hon. Nancy Skinner
Chair, Senate Committee on Budget and Fiscal Review
Chair, Joint Legislative Budget Committee
1021 O St., Suite: 8630
Sacramento, California 95814

Hon. Thomas J. Umberg
Chair, Senate Judiciary Committee
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Hon. Philip Y. Ting
Chair, Assembly Committee on Budget
Vice-Chair, Joint Legislative Budget Committee
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Hon. Mark Stone
Chair, Assembly Judiciary Committee
1021 O St., Suite: 5740
Sacramento, California 95814

Re: Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for 2021–22, as required under Government Code sections 68502.5(b) and 77202.5(b)

Dear Senator Skinner, Senator Umberg, Assembly Member Ting, and Assembly Member Stone:

Pursuant to Government Code sections 68502.5(b) and 77202.5(b), the Judicial Council is submitting the *Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for 2021–22*.

Hon. Nancy Skinner
Hon. Thomas J. Umberg
Hon. Philip Y. Ting
Hon. Mark Stone
December 31, 2022
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This report identifies revenues; expenditures at the program, component, and object levels; and fund balances for 2021–22. This information was compiled from data reported by the trial courts in 2021–22 fourth quarter Quarterly Financial Statements. For 2021–22, the trial courts reported revenues of \$3.0 billion, expenditures of \$2.9 billion, and fund balances totaling \$341.2 million.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balances for government funds must be reported by classifications. Based on GASB Statement No. 54, the total fund balance of \$341.2 million was classified as follows: \$39.1 million was non-spendable, \$110.5 million was restricted, \$128.2 million was committed, and \$63.4 million was assigned.

Detailed program element and component definitions, and information on the Judicial Council's fund balance policy can be found attached to the report.

If you have any questions related to this report, please contact Mr. Zlatko Theodorovic, Director, Judicial Council Budget Services, at 916-263-1397.

Sincerely,



Martin Hoshino
Administrative Director
Judicial Council

Hon. Nancy Skinner
Hon. Thomas J. Umberg
Hon. Philip Y. Ting
Hon. Mark Stone
December 31, 2022
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MH/JG

Enclosures

Attachment A: *Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for 2021–22*

cc: Cara L. Jenkins, Legislative Counsel
Erika Contreras, Secretary of the Senate
Sue Parker, Chief Clerk of the Assembly
Eric Dang, Counsel, Office of Senate President pro Tempore Toni G. Atkins
Alf Brandt, General Counsel, Office of Assembly Speaker Anthony Rendon
Shaun Naidu, Policy Consultant, Office of Assembly Speaker Anthony Rendon
Anita Lee, Principal Fiscal and Policy Analyst, Legislative Analyst's Office
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Cory T. Jaspersen, Director, Governmental Affairs, Judicial Council
Zlatko Theodorovic, Director, Budget Services, Judicial Council
Fran Mueller, Deputy Director, Budget Services, Judicial Council
Brandy Olivera, Manager, Budget Services, Judicial Council
Jenniffer Herman, Administrative Coordinator, Governmental Affairs, Judicial Council

2021-22 Total Revenues - All Funds
Source: 2021-22 Quarterly Financial Statements (4th Quarter)

Attachment A

Court	State Financing Sources								Grants			
	Trial Court Trust Fund	Trial Court Improvement and Modernization Fund	Judges' Compensation	Court Interpreter	Civil Coordination Reimbursement	MOU Reimbursements	State Financing Sources Other Miscellaneous	Total State Financing Sources	AB 1058 Commissioner / Facilitator	Other Judicial Council Grants	Non-Judicial Council Grants	Total Grants
Alameda	\$ 91,632,312	\$ 724,265	\$ 669,633	\$ 5,347,063	\$ -	\$ 1,688,734	\$ 3,102,046	\$ 103,164,053	\$ 2,199,511	\$ 738,308	\$ 2,235,226	\$ 5,173,045
Alpine	745,472	-	-	2,490	-	34,419	62,524	844,905	-	-	-	-
Amador	3,710,121	4,772	-	58,356	-	1,268,973	51,756	5,093,978	156,047	20,470	-	176,517
Butte	13,472,283	28,257	79,788	299,517	-	1,108,194	319,838	15,307,877	240,252	231,241	1,525	473,018
Calaveras	2,914,423	57,944	-	48,241	-	432,311	50,506	3,503,426	155,298	1,190	-	156,488
Colusa	2,590,521	2,766	-	109,793	-	854,210	24,773	3,582,063	66,236	-	-	66,236
Contra Costa	49,592,189	137,156	326,098	2,399,913	-	7,627,797	2,065,412	62,148,564	967,688	-	-	967,688
Del Norte	3,308,823	-	-	65,091	-	63,997	195,746	3,633,657	116,248	42,996	-	159,244
El Dorado	8,876,193	-	-	289,001	-	215,080	583,678	9,963,951	274,478	20,797	-	295,275
Fresno	58,407,632	168,600	405,741	2,403,915	-	4,673,644	3,789,816	69,849,349	2,582,456	381,132	615,391	3,578,979
Glenn	2,563,502	2,523	-	115,726	-	193,657	191,030	3,066,438	103,407	28,940	-	132,347
Humboldt	8,173,439	16,928	-	108,807	-	1,048,160	73,084	9,420,417	238,475	33,539	4,670	276,684
Imperial	10,672,825	-	-	597,948	-	214,231	126,414	11,611,419	304,962	47,359	-	352,321
Inyo	2,434,482	-	-	72,973	-	154,051	75,586	2,737,093	66,791	16,534	-	83,324
Kern	60,380,950	114,618	-	3,632,851	-	5,266,758	4,955,598	74,350,774	1,651,134	-	40,000	1,691,134
Kings	9,434,853	19,201	-	560,918	-	2,210,681	334,776	12,560,428	351,406	28,128	-	379,534
Lake	4,767,244	8,124	-	111,391	-	117,944	189,520	5,194,222	273,157	-	-	273,157
Lassen	2,711,188	3,761	-	24,199	-	1,341,198	167,536	4,247,882	111,113	30,192	-	141,305
Los Angeles	617,750,005	985,149	118,851,470	34,879,549	568,877	14,589,248	18,887,968	806,512,266	9,766,358	1,403,966	1,354,593	12,524,917
Madera	9,810,887	577,383	-	858,262	-	1,020,929	452,304	12,719,765	359,577	15,851	-	375,428
Marin	13,041,289	32,948	-	668,776	-	2,042,465	644,511	16,429,989	237,130	15,388	15,000	267,518
Mariposa	1,656,246	-	5,515	44,103	-	510,639	25,655	2,242,558	24,472	-	-	24,472
Mendocino	7,010,423	11,138	-	252,768	-	296,991	320,721	7,892,042	240,800	33,609	58,899	333,308
Merced	14,933,367	27,681	-	985,807	-	1,312,037	933,372	18,192,264	671,032	58,579	25,755	755,366
Modoc	1,212,078	1,204	-	2,716	-	364,777	89,216	1,669,991	71,818	84,023	-	155,841
Mono	2,079,087	1,711	11,000	80,017	-	632,658	179,878	2,984,352	58,645	5,600	4,113	68,358
Monterey	23,130,299	55,633	168,684	1,482,218	-	1,473,434	855,570	27,165,838	614,781	73,773	-	688,554
Napa	8,428,464	17,619	52,500	683,758	-	1,231,677	489,103	10,903,121	162,854	1,938	-	164,792
Nevada	6,182,903	21,706	41,897	56,719	-	842,876	202,391	7,348,491	312,041	22,898	-	334,939
Orange	160,488,239	1,041,056	691,419	9,132,034	40,288	14,397,591	7,161,573	192,952,201	2,883,808	159,510	258,999	3,302,317
Placer	20,543,424	47,193	-	656,238	-	1,458,183	992,544	23,697,581	329,491	14,070	-	343,561
Plumas	1,699,179	-	-	7,625	-	40,801	15,619	1,763,223	145,959	980	-	146,939
Riverside	130,795,778	305,321	15,891,038	6,308,135	-	9,890,064	982,542	164,172,878	1,668,954	35,365	-	1,704,319
Sacramento	92,177,257	310,572	605,137	4,323,440	103,454	5,362,856	3,670,314	106,553,030	2,162,324	65,921	-	2,228,245
San Benito	3,381,768	80,000	9,740	238,171	-	203,790	82,811	3,996,280	388,957	-	-	388,957
San Bernardino	124,910,144	273,916	684,417	5,429,456	-	15,537,088	1,361,909	148,196,930	4,125,166	108,739	505,453	4,739,358
San Diego	165,278,010	739,225	-	6,108,915	14,170	3,836,574	3,096,933	179,073,827	3,969,712	419,081	-	4,388,793
San Francisco	57,420,621	-	488,456	3,778,593	24,607	3,521,053	5,926,775	71,160,104	1,131,779	470,966	923,086	2,525,831
San Joaquin	41,924,888	108,150	-	1,868,104	-	1,232,057	1,314,794	46,447,993	1,029,605	582,569	1,565,587	3,177,761
San Luis Obispo	16,475,931	463,864	92,158	688,403	-	741,055	525,645	18,987,057	239,318	35,401	-	274,718
San Mateo	42,444,001	732,049	262,408	3,113,217	-	2,573,326	3,391,216	52,516,217	704,171	189,884	383,289	1,277,344
Santa Barbara	26,178,794	36,345	194,789	2,074,592	-	1,557,143	2,718,754	32,760,416	708,969	125,737	-	834,705
Santa Clara	86,407,936	312,185	666,224	5,416,910	-	2,228,700	2,890,015	97,921,970	1,724,557	719,512	1,129,294	3,573,363
Santa Cruz	15,051,803	22,825	-	987,125	-	330,606	209,288	16,601,647	316,062	627,588	-	943,651
Shasta	16,910,831	22,595	82,500	442,466	-	4,016,001	266,674	21,741,067	482,887	46,763	8,337	537,988
Sierra	756,933	157,996	-	396	-	115,295	202,590	1,233,210	-	9,198	-	9,198
Siskiyou	3,595,625	5,591	24,514	55,651	-	394,489	109,385	4,185,255	154,199	15,785	-	169,984
Solano	27,706,610	55,276	184,899	745,682	-	1,300,757	617,564	30,610,788	705,894	206,228	390,990	1,303,113
Sonoma	26,286,018	35,431	-	1,799,754	-	1,961,066	1,539,249	31,621,518	479,897	5,677	-	485,574
Stanislaus	27,680,683	84,491	-	1,607,108	-	814,901	1,769,075	31,956,258	1,230,760	22,775	-	1,253,535
Sutter	6,223,654	684,826	-	291,453	-	504,326	270,609	7,974,868	243,373	263,021	-	506,394
Tehama	5,439,131	7,806	-	143,593	-	420,699	302,236	6,313,465	182,208	17,054	-	199,262
Trinity	2,367,620	36,095	-	25,295	-	138,045	80,885	2,647,939	4,825	24,632	-	29,457
Tulare	26,866,801	60,029	-	2,080,470	-	3,423,279	612,823	33,043,402	874,209	142,268	-	1,016,478
Tuolumne	4,671,652	6,871	23,199	42,008	-	650,535	250,352	5,644,618	256,305	12,810	30,000	299,116
Ventura	41,872,303	107,035	-	2,376,920	-	3,877,843	1,545,975	49,780,075	642,663	68,941	16,325	727,929
Yolo	14,070,128	6,008	82,500	554,081	-	1,751,775	887,412	17,351,905	316,114	7,405	-	323,519
Yuba	5,956,312	6,284	-	57,285	-	904,437	132,030	7,056,349	198,241	74,022	-	272,263
Total	\$ 2,237,205,570	\$ 8,770,124	\$ 140,595,724	\$ 116,596,007	\$ 751,396	\$ 136,016,106	\$ 82,367,918	\$ 2,722,302,844	\$ 49,678,575	\$ 7,808,354	\$ 9,566,534	\$ 67,053,464

2021-22 Total Revenues - All Funds
Source: 2021-22 Quarterly Financial Statements (4th Quarter)

Court	Other Financing Sources													Total
	Interest Income	Investment Income	Donations	Local Fees	Non-Fee Revenues	Enhanced Collections	Escheatment	Prior Year Revenue	County Program - Restricted	Reimbursement Other	Sale of Fixed Assets	Other Financing Sources Other Miscellaneous	Total Other Financing Sources	
Alameda	\$ 116,722	\$ -	\$ -	\$ 2,912,037	\$ 98,825	\$ 3,013,004	\$ 21,830	\$ 274,712	\$ 7,918,395	\$ 146,585	\$ -	\$ 74,488	\$ 14,576,597	\$ 122,913,696
Alpine	1,762	-	-	-	-	8,716	-	-	8,540	-	12,000	11,235	42,253	887,157
Amador	7,682	-	-	-	42,391	282,213	-	45,054	-	1,752	-	16	379,108	5,649,603
Butte	17,093	-	-	5,871	-	696,321	-	(77,566)	44,692	377,607	58	26,092	1,090,169	16,871,064
Calaveras	4,784	-	-	4,705	-	113,365	-	(882)	-	-	-	64	122,036	3,781,950
Colusa	8,040	-	-	8,322	-	17,470	-	4,955	-	-	-	62	38,849	3,687,148
Contra Costa	65,621	-	-	515,048	-	2,714,402	-	164,824	297,648	18,535	-	20,158	3,796,236	66,912,488
Del Norte	8,785	-	-	12,371	2,180	181,602	-	(15,557)	187	357	-	143	190,069	3,982,970
El Dorado	9,802	-	-	278,339	21,114	314,177	-	(12,072)	64,793	2,154	-	9,900	688,208	10,947,434
Fresno	39,133	-	-	204,730	-	1,288,679	-	(90,374)	161,922	891,375	-	514,476	3,009,943	76,438,272
Glenn	3,534	-	-	17,476	-	395,004	-	32,763	120,035	66,677	-	11,325	646,813	3,845,598
Humboldt	8,658	-	-	44,480	19,386	7,571	-	3,994	602	2,718	-	1,634	89,043	9,786,145
Imperial	20,723	-	-	76,900	4,474	696,302	6,052	43,597	399,406	1,028,385	-	48,520	2,324,359	14,288,100
Inyo	9,453	-	-	53,202	2	138,174	-	3,192	97,311	85	-	444	301,863	3,122,280
Kern	91,374	-	-	367,980	64,161	3,576,909	47,762	196,462	112,344	1,258,248	-	9,552,965	15,268,206	91,310,115
Kings	12,132	-	-	65,124	-	284,312	-	1,104	115,592	2,178	-	4,832	485,274	13,425,236
Lake	7,855	-	-	9,681	674	-	952	(2,048)	847	25,105	-	150	43,216	5,510,596
Lassen	5,291	-	-	7,437	-	135,096	-	31,241	-	11,485	-	954	191,503	4,580,690
Los Angeles	1,387,759	-	556	42,520,768	3,030,770	-	243,937	5,377,289	-	5,735,260	-	115,507	58,411,847	877,449,030
Madera	8,369	-	-	78,560	-	-	-	70,256	8,556	159,500	-	669	325,910	13,421,104
Marin	20,228	-	-	249,286	17,701	-	-	(14,344)	9,970	12,915	-	1,364	297,120	16,994,627
Mariposa	4,084	-	-	4,064	54	204,653	-	8	-	1,085	-	-	213,948	2,480,578
Mendocino	5,586	-	-	129,711	2,585	-	162	78,578	82,683	2,178	-	713	302,195	8,527,545
Merced	35,219	-	-	188,835	18,568	476,862	-	3,913	43,172	31,206	-	140	797,914	19,745,544
Modoc	2,319	-	-	1,338	752	69,927	-	371	100	-	-	-	74,807	1,900,639
Mono	4,690	-	-	28,421	-	60,135	-	(8,101)	12,607	1,755	-	150	99,657	3,152,367
Monterey	30,608	-	-	234,187	15,895	-	-	3,967	53,933	168,064	-	77,796	584,451	28,438,843
Napa	12,654	-	-	88,629	374,107	-	-	3,942	21,290	22,658	-	56	523,336	11,591,250
Nevada	9,196	-	-	57,718	5,335	277,944	-	37,182	44,402	65,968	-	7,636	505,382	8,188,813
Orange	159,170	-	-	3,942,132	455,981	5,169,097	-	23,937	7,827,121	4,512,523	-	38,267	22,128,228	218,382,746
Placer	28,022	-	-	434,525	14,743	-	-	(4,151)	4,314	1,392,190	-	767	1,870,409	25,911,551
Plumas	2,472	-	-	2,165	-	-	-	(13,905)	-	1,177	-	419	(7,673)	1,902,489
Riverside	154,908	-	18	3,806,087	180,103	10,931,048	233,270	(11,271)	608,173	4,709,062	-	63,506	20,674,904	186,552,101
Sacramento	126,822	-	-	1,518,107	8,893	357,017	5,594	14,616	928,708	1,019,824	-	80,710	4,060,290	112,841,565
San Benito	9,848	-	-	6,951	-	-	-	16,304	324	-	-	4,006	37,433	4,422,670
San Bernardino	88,504	-	9,992	1,408,102	740,911	345,406	0	(432,929)	385,563	135,748	-	(3,491)	2,677,807	155,614,095
San Diego	220,784	-	-	2,296,977	82,973	6,464,979	15,168	(226,308)	2,695,383	500,520	-	55,017	12,105,494	195,568,114
San Francisco	57,619	-	-	78,448	2,288	2,804,048	850,997	1,065,272	876,477	45,298	-	34,065	5,814,513	79,500,448
San Joaquin	38,502	-	-	139,049	-	325,928	-	(126,707)	1,357,054	56,325	-	4,260	1,794,412	51,420,166
San Luis Obispo	24,075	-	-	257,895	23,326	308,965	-	585,268	43,065	274,867	-	585	1,518,046	20,779,821
San Mateo	312,506	-	-	608,458	-	10,661	2,956	9,639	110,120	1,061,800	-	527,523	2,643,662	56,437,222
Santa Barbara	39,161	-	-	96,310	-	1,000,768	-	(240,755)	222,507	69,150	-	83,715	1,270,856	34,865,978
Santa Clara	85,988	-	3,500	470,279	-	1,584,903	45,742	(0)	78,666	2,899,939	-	12,118	5,181,134	106,676,466
Santa Cruz	17,418	-	-	173,846	-	88,485	-	51,265	45,055	321,237	-	3,818	701,125	18,246,422
Shasta	27,159	-	11,500	163,479	210	2,258,057	-	24,733	159,221	11,019	-	10,836	2,666,212	24,945,267
Sierra	1,965	-	-	915	-	15,736	-	(2,397)	-	9,172	-	15,013	40,404	1,282,812
Siskiyou	4,617	-	-	29,792	-	270,625	-	(1,482)	2,688	-	-	12,375	318,615	4,673,854
Solano	34,174	-	-	405,656	103,635	235,783	80,493	-	604,121	19,614	-	2,532	1,486,009	33,399,910
Sonoma	37,989	-	-	155,514	-	3,533	-	(407,568)	5,374	13,827	-	20,056	(171,275)	31,935,818
Stanislaus	38,385	-	-	456,190	-	209,220	-	(5,881)	172,315	441,456	-	71,157	1,382,843	34,592,635
Sutter	10,371	-	-	45,887	-	341,415	-	36,905	6,191	132	-	1,092	441,992	8,923,254
Tehama	8,827	-	-	32,694	-	274,193	-	67,958	2,314	421,444	-	161	807,591	7,320,317
Trinity	4,276	-	-	11,005	-	61,414	-	38,680	-	112,355	-	706	228,435	2,905,831
Tulare	26,060	-	-	115,015	312,190	1,992,286	-	(3,258)	920,132	557,291	-	1,695	3,921,411	37,981,291
Tuolumne	3,831	-	-	28,676	-	65,880	-	16,678	172,046	1,400	-	270	288,782	6,232,515
Ventura	34,813	-	-	1,260,287	-	5,937,913	-	(125,476)	-	33,825	-	7,471	7,148,832	57,656,837
Yolo	13,804	-	120	107,412	285	1,061,644	-	(3,774)	-	3,677	8,000	19,072	1,210,239	18,885,663
Yuba	3,943	-	-	19,961	8,909	567,166	-	2,282	-	75,111	-	1,332	678,705	8,007,317
Total	\$ 3,575,169	\$ -	\$ 25,686	\$ 66,237,037	\$ 5,653,423	\$ 57,639,005	\$ 1,554,915	\$ 6,504,135	\$ 26,845,960	\$ 28,733,819	\$ 20,058	\$ 11,550,541	\$ 208,339,748	\$ 2,997,696,056

2021-22 Total Expenditures by Component or Element - All Funds

Source: 2021-22 Quarterly Financial Statements (4th Quarter)

Court	Court Operations Program										Non-Court Operations Program		
	Unassigned	Judges and Courtroom Support	Criminal	Civil	Family and Children	Other Court Operations	Court Interpreters	Jury Services	Security	Total Court Operations Program	Enhanced Collections	Other Non-Court Operations	Total Non-Court Operations Program
Alameda	\$ -	\$ 29,122,059	\$ 20,556,577	\$ 7,362,940	\$ 16,052,427	\$ 1,889,738	\$ 5,113,540	\$ 1,723,535	\$ 2,792,953	\$ 84,613,768	\$ 3,013,004	\$ 527,468	\$ 3,540,472
Alpine	-	525,939	-	-	36,077	-	35	19,872	32	581,955	19,951	-	19,951
Amador	-	797,639	592,316	503,732	346,628	31,656	58,356	49,010	2,086	2,381,424	353,285	53	353,338
Butte	-	3,743,382	1,549,039	384,928	3,042,481	1,055,622	305,149	256,388	570,101	10,907,090	519,549	929,197	1,448,746
Calaveras	-	523,725	540,650	144,297	592,362	431,515	49,960	33,586	1,634	2,317,729	107,720	44,237	151,957
Colusa	-	382,273	190,558	98,687	330,386	244,151	114,428	6,448	-	1,366,930	23,710	-	23,710
Contra Costa	-	12,974,903	5,242,929	4,075,480	9,611,436	4,219,718	2,401,255	1,278,089	24,496	39,828,305	2,714,402	2,004	2,716,406
Del Norte	-	1,081,741	327,421	219,203	313,250	541,111	26,998	16,758	5,782	2,532,263	223,713	-	223,713
El Dorado	-	2,186,840	1,134,296	419,057	1,848,507	458,203	221,676	135,214	167,445	6,571,237	340,547	351,000	691,547
Fresno	-	17,613,541	12,832,351	4,669,159	14,536,819	5,616,307	2,477,831	774,483	354,608	58,875,099	1,189,241	-	1,189,241
Glenn	-	677,717	507,967	154,708	692,337	25,138	212,232	49,010	3,386	2,322,495	395,156	5,007	400,163
Humboldt	-	3,184,149	-	364,325	838,773	2,861,915	113,450	347,803	199,404	7,909,819	7,553	-	7,553
Imperial	-	3,102,456	2,162,449	840,306	1,083,538	705,649	620,097	238,719	475,365	9,228,580	601,422	143,664	745,086
Inyo	-	360,647	271,930	70,641	560,362	316,732	37,976	56,622	105,931	1,780,842	137,968	92,327	230,295
Kern	-	20,595,402	8,163,681	4,312,631	12,157,619	2,768,166	3,635,021	1,265,654	74,682	52,972,857	3,576,115	9,932,120	13,508,235
Kings	-	3,568,803	2,188,935	1,031,248	1,379,924	205,520	630,315	254,816	559,631	9,819,191	284,312	8,596	292,908
Lake	-	502,299	338,565	28,918	645,753	1,726,713	112,127	21,461	296,142	3,671,977	-	359	359
Lassen	-	692,240	479,768	38,396	578,218	506,637	45,767	54,858	308,531	2,704,415	135,038	9,807	144,846
Los Angeles	-	332,186,338	76,298,698	40,028,618	67,422,088	26,168,730	35,036,573	14,513,952	13,380,724	605,035,720	-	-	-
Madera	-	3,717,231	1,330,868	688,262	2,170,194	294,909	736,123	415,035	543,942	9,896,563	-	-	-
Marin	-	5,102,100	1,123,888	1,461,643	1,444,083	104,912	670,938	258,556	-	10,166,120	-	-	-
Mariposa	-	285,310	232,120	76,143	134,153	278,386	49,555	32,020	1,434	1,089,121	173,877	358	174,235
Mendocino	-	1,370,648	1,078,522	576,371	1,324,034	1,187,549	422,521	76,246	92,226	6,128,116	-	-	-
Merced	-	4,658,361	2,049,873	887,010	2,657,048	371,765	1,007,772	161,503	159,170	11,952,503	476,943	1,302	478,245
Modoc	-	399,940	292,617	146,418	239,411	570	3,052	12,327	521	1,094,857	69,848	3,000	72,848
Mono	-	314,737	527,304	146,814	102,697	-	77,989	33,648	36,026	1,239,214	60,562	11,407	71,969
Monterey	-	6,382,555	4,417,831	575,002	3,650,037	1,768,232	1,487,652	384,682	640,015	19,306,006	137,326	514,014	651,340
Napa	-	3,305,115	1,733,370	484,716	1,415,777	76,388	726,941	186,225	196,278	8,124,811	6,042	261	6,303
Nevada	-	1,100,737	1,516,601	870,067	1,127,183	-	81,304	149,909	451,480	5,297,282	240,543	-	240,543
Orange	-	72,913,566	18,086,040	7,558,774	26,989,919	24,165,063	10,013,067	2,648,840	1,965,458	164,340,727	5,060,771	2,330,986	7,391,757
Placer	-	7,392,948	2,960,793	975,470	4,220,619	401,749	699,328	475,971	2,213	17,129,091	-	-	-
Plumas	-	321,586	553,578	57,883	232,180	166,232	1,762	11,799	-	1,345,021	-	-	-
Riverside	-	58,293,714	18,886,876	13,626,619	34,097,672	915	6,981,478	2,417,503	2,444,653	136,749,431	10,988,442	(4,610)	10,983,832
Sacramento	-	37,926,987	11,945,352	5,446,313	13,978,705	3,550,946	4,807,884	1,399,955	418,327	79,474,470	413,706	192,542	606,248
San Benito	-	479,322	721,863	379,709	847,505	506	141,743	18,909	1,920	2,591,476	-	270	270
San Bernardino	-	42,848,392	14,310,073	7,067,067	32,789,404	16,952,054	6,640,112	2,061,844	4,849,171	127,518,117	-	538,274	538,274
San Diego	-	63,249,697	27,534,137	7,804,396	30,380,803	1,186,299	6,319,283	2,560,531	657,465	139,692,611	8,938,002	1,539,634	10,477,635
San Francisco	-	27,612,535	7,729,311	3,924,501	10,898,488	3,267,666	3,781,453	2,252,318	96,189	59,562,462	2,804,048	-	2,804,048
San Joaquin	-	16,151,569	9,800,994	2,596,848	6,832,264	2,870,324	2,026,335	939,588	1,352,157	42,570,078	325,928	258,456	584,384
San Luis Obispo	-	6,923,415	2,713,876	1,484,170	2,171,172	195,586	726,003	400,192	-	14,614,413	308,965	-	308,965
San Mateo	-	17,771,057	4,860,353	4,632,597	6,337,424	-	2,843,131	1,229,677	463,000	38,137,240	3,590	600	4,190
Santa Barbara	-	9,003,093	3,860,367	3,126,655	2,754,158	2,681,929	2,931,324	833,020	761,819	25,952,365	1,007,798	1,740,123	2,747,921
Santa Clara	-	21,478,286	15,555,754	7,061,217	15,789,825	414,225	5,797,160	1,281,856	245,866	67,624,188	1,496,115	2,093,726	3,589,841
Santa Cruz	-	6,123,131	1,453,801	1,534,237	1,305,042	546,120	898,135	296,228	300	12,156,994	161,399	989,849	1,151,248
Shasta	-	4,467,731	1,706,845	1,037,481	3,151,404	478,546	442,612	407,200	4,077,939	15,769,759	1,226,896	559,973	1,786,869
Sierra	-	79,780	277,580	61,405	51,956	69,624	780	5,919	-	547,044	20,211	17,169	37,380
Siskiyou	-	308,409	626,786	219,464	1,152,551	172,110	72,518	58,392	684	2,610,914	194,916	-	194,916
Solano	-	12,380,256	5,096,199	1,905,950	4,329,698	-	809,665	934,282	-	25,456,051	244,109	-	244,109
Sonoma	-	10,548,339	4,224,954	1,637,493	3,702,717	3,693,660	1,343,162	296,036	483,259	25,929,620	3,533	-	3,533
Stanislaus	-	9,144,131	4,774,484	2,516,147	4,758,562	872,389	1,609,586	590,372	84,561	24,350,231	209,470	78,719	288,188
Sutter	-	1,143,427	933,233	440,193	1,386,542	1,231,181	228,004	82,329	486,399	5,931,308	343,201	6,568	349,769
Tehama	-	1,259,212	1,237,575	220,886	1,317,170	165,484	242,108	53,029	140,953	4,636,417	274,193	-	274,193
Trinity	-	388,749	164,575	77,106	292,282	134,411	63,524	40,451	816,404	1,977,502	58,595	-	58,595
Tulare	-	9,998,107	3,179,587	1,232,095	5,767,205	6,819,205	2,085,429	968,887	-	30,050,516	1,992,286	25,104	2,017,390
Tuolumne	-	2,068,961	628,679	222,791	640,913	929,995	74,130	95,561	140,852	4,801,884	65,880	102,621	168,502
Ventura	-	15,332,342	4,139,857	1,779,693	7,666,188	2,969,181	2,384,958	838,169	2,087,759	37,198,148	5,784,550	-	5,784,550
Yolo	-	5,586,378	1,516,826	778,124	2,084,372	814,508	555,974	382,338	351,403	12,069,922	1,099,811	160,970	1,260,781
Yuba	-	1,577,361	634,424	240,587	1,692,621	251,762	82,386	108,421	129,076	4,716,639	576,402	-	576,402
Total	\$ -	\$ 923,231,308	\$ 317,795,891	\$ 150,305,589	\$ 373,952,965	\$ 128,857,604	\$ 121,079,670	\$ 46,496,049	\$ 43,501,850	\$ 2,105,220,927	\$ 58,410,643	\$ 23,207,154	\$ 81,617,797

2021-22 Total Expenditures by Component or Element - All Funds

Source: 2021-22 Quarterly Financial Statements (4th Quarter)

Court	Court Administration Program						Total
	Executive Office	Fiscal Services	Human Resources	Business & Facilities Services	Information Technology	Total Court Administration Program	
Alameda	\$ 1,704,628	\$ 4,681,783	\$ 3,358,261	\$ 7,113,822	\$ 11,366,985	\$ 28,225,479	\$ 116,379,719
Alpine	19,872	77,632	39,092	34,172	101,725	272,492	874,398
Amador	77,803	539,846	45,224	334,567	1,182,494	2,179,934	4,914,695
Butte	571,214	752,600	354,508	690,407	1,150,690	3,519,420	15,875,255
Calaveras	485,753	170,528	106,153	187,855	416,108	1,366,397	3,836,083
Colusa	96,010	192,221	85,682	272,325	1,224,891	1,871,129	3,261,770
Contra Costa	927,577	4,806,812	4,387,717	2,479,898	7,755,854	20,357,858	62,902,569
Del Norte	386,082	193,308	84,980	57,969	288,362	1,010,701	3,766,677
El Dorado	650,725	274,332	408,483	457,137	1,783,055	3,573,732	10,836,516
Fresno	2,889,824	2,691,203	1,428,187	2,474,394	5,223,197	14,706,805	74,771,144
Glenn	89,680	206,647	56,837	489,494	88,044	930,702	3,653,360
Humboldt	302,253	365,463	472,770	87,610	474,001	1,702,097	9,619,469
Imperial	418,779	534,844	560,874	1,868,847	897,341	4,280,686	14,254,351
Inyo	83,586	47,934	513,214	105,993	158,112	908,839	2,919,976
Kern	3,227,547	1,559,254	1,294,326	5,076,235	5,036,667	16,194,029	82,675,121
Kings	503,206	228,344	384,347	809,791	707,271	2,632,959	12,745,058
Lake	268,512	202,225	102,038	358,494	593,915	1,525,184	5,197,520
Lassen	207,473	181,398	134,961	147,285	859,349	1,530,467	4,379,727
Los Angeles	30,565,160	22,840,112	16,489,216	52,771,113	82,610,120	205,275,721	810,311,442
Madera	789,472	332,487	242,760	365,907	1,460,644	3,191,270	13,087,833
Marin	550,203	1,236,832	1,316,070	561,813	3,347,039	7,011,958	17,178,078
Mariposa	178,961	173,416	11,028	107,594	574,250	1,045,248	2,308,604
Mendocino	571,614	491,776	54,973	27,495	866,030	2,011,887	8,140,003
Merced	251,138	451,505	2,269,203	1,836,135	1,968,203	6,776,184	19,206,932
Modoc	211,855	143,172	43,147	17,037	321,468	736,679	1,904,384
Mono	201,611	223,568	229,414	110,031	952,092	1,716,716	3,027,898
Monterey	1,731,546	1,185,239	603,352	1,069,700	3,918,194	8,508,031	28,465,377
Napa	469,725	449,847	1,258,015	200,579	1,339,841	3,718,007	11,849,121
Nevada	294,693	284,033	807,956	108,290	1,011,641	2,506,614	8,044,438
Orange	566,786	7,116,523	7,173,160	13,651,121	13,424,901	41,932,492	213,664,975
Placer	1,101,353	906,186	519,276	2,074,768	3,303,338	7,904,921	25,034,012
Plumas	201,911	269,834	92,228	2,650	12,008	578,631	1,923,652
Riverside	920,583	4,360,022	4,392,289	9,232,251	12,009,751	30,914,897	178,648,159
Sacramento	2,111,816	3,408,910	3,630,243	4,396,210	11,088,210	24,635,388	104,716,106
San Benito	582,395	167,116	449,297	51,180	813,389	2,063,378	4,655,124
San Bernardino	3,888,080	2,580,214	2,797,270	5,752,789	12,551,535	27,569,888	155,626,279
San Diego	4,763,741	5,110,862	4,118,544	9,172,821	18,564,018	41,729,985	191,900,231
San Francisco	1,073,152	1,467,995	4,510,862	2,106,713	6,451,696	15,610,417	77,976,928
San Joaquin	702,320	1,819,239	547,073	1,998,785	2,756,444	7,823,861	50,978,323
San Luis Obispo	921,122	492,052	818,652	500,948	2,374,831	5,107,604	20,030,982
San Mateo	5,327,628	2,222,188	1,277,176	1,913,314	4,839,846	15,580,151	53,721,581
Santa Barbara	763,703	1,368,289	831,929	128,024	3,188,177	6,280,122	34,980,408
Santa Clara	4,028,954	3,134,565	6,493,487	8,919,640	7,253,861	29,830,506	101,044,535
Santa Cruz	349,807	482,719	1,248,158	462,941	1,884,555	4,428,180	17,736,421
Shasta	623,446	853,184	296,171	2,940,700	2,430,422	7,143,922	24,700,550
Sierra	68,385	105,597	53,084	69,895	329,176	626,137	1,210,561
Siskiyou	500,837	187,234	322,712	355,029	324,107	1,689,920	4,495,750
Solano	957,941	2,662,909	945,485	746,728	1,944,036	7,257,099	32,957,259
Sonoma	590,908	583,616	1,787,816	396,189	1,528,269	4,886,798	30,819,950
Stanislaus	699,795	1,028,519	840,106	2,133,263	4,219,837	8,921,519	33,559,939
Sutter	449,093	503,359	261,457	375,114	1,096,804	2,685,827	8,966,905
Tehama	380,966	601,569	137,424	186,570	735,220	2,041,750	6,952,360
Trinity	115,470	165,484	386,904	46,652	176,499	891,010	2,927,106
Tulare	893,816	1,055,061	618,914	15,889	1,869,712	4,453,391	36,521,297
Tuolumne	227,878	374,814	412,021	38,307	250,515	1,303,535	6,273,920
Ventura	1,913,876	3,191,992	1,622,990	2,344,693	3,947,693	13,021,245	56,003,943
Yolo	2,926,290	444,309	554,237	347,796	1,385,010	5,657,643	18,988,346
Yuba	352,001	350,177	982,449	264,959	717,974	2,667,559	7,960,601
Total	\$ 86,730,556	\$ 92,532,900	\$ 85,264,199	\$ 150,847,928	\$ 259,149,416	\$ 674,524,998	\$ 2,861,363,721

2021-22 Total Expenditures by Object - All Funds

Source: 2021-22 Quarterly Financial Statements (4th Quarter)

Court	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Prior Year Expense Adjustment	Total
Alameda	\$ 88,612,464	\$ 23,790,403	\$ 431,752	\$ 3,551,698	\$ (6,598)	\$ 116,379,719
Alpine	616,628	258,317	-	-	(547)	874,398
Amador	3,237,773	1,424,368	8,766	186,998	56,790	4,914,695
Butte	11,597,226	4,191,793	55,864	-	30,373	15,875,255
Calaveras	2,762,419	1,062,634	10,598	-	432	3,836,083
Colusa	1,557,278	1,702,758	1,734	-	-	3,261,770
Contra Costa	45,091,260	17,077,050	528,172	-	206,087	62,902,569
Del Norte	2,638,133	1,105,069	3,169	-	20,306	3,766,677
El Dorado	7,725,780	3,057,834	35,040	-	17,863	10,836,516
Fresno	60,618,477	13,905,135	247,532	-	-	74,771,144
Glenn	2,359,127	1,281,616	6,874	-	5,743	3,653,360
Humboldt	7,420,567	2,092,625	96,545	-	9,731	9,619,469
Imperial	9,379,952	4,875,615	21,761	-	(22,977)	14,254,351
Inyo	2,140,081	779,844	50	-	-	2,919,976
Kern	59,688,223	15,851,233	7,506,304	-	(370,640)	82,675,121
Kings	7,958,405	4,711,636	49,955	-	25,061	12,745,058
Lake	3,140,841	2,034,597	21,461	-	621	5,197,520
Lassen	2,071,772	2,325,771	1,054	-	(18,869)	4,379,727
Los Angeles	692,514,923	115,827,071	2,698,885	-	(729,437)	810,311,442
Madera	9,596,795	3,394,024	98,122	-	(1,109)	13,087,833
Marin	13,912,913	3,111,499	55,687	-	97,978	17,178,078
Mariposa	1,373,902	929,074	6,904	-	(1,276)	2,308,604
Mendocino	6,498,764	1,623,815	14,204	-	3,221	8,140,003
Merced	13,928,455	4,881,177	396,837	-	463	19,206,932
Modoc	1,151,430	759,512	-	-	(6,558)	1,904,384
Mono	1,632,159	1,365,809	15,593	-	14,337	3,027,898
Monterey	22,619,488	5,736,457	106,191	-	3,242	28,465,377
Napa	8,356,025	3,487,868	27,396	-	(22,167)	11,849,121
Nevada	6,397,137	1,619,132	24,150	-	4,019	8,044,438
Orange	178,914,476	34,212,603	576,691	-	(38,794)	213,664,975
Placer	20,472,599	4,501,785	60,437	-	(809)	25,034,012
Plumas	1,029,345	528,629	679	365,000	-	1,923,652
Riverside	146,541,710	31,460,168	617,132	-	29,149	178,648,159
Sacramento	89,041,029	15,247,759	435,005	-	(7,686)	104,716,106
San Benito	2,919,368	1,706,082	11,195	-	18,478	4,655,124
San Bernardino	121,097,038	34,076,697	407,212	-	45,332	155,626,279
San Diego	160,948,350	30,341,132	739,421	-	(128,672)	191,900,231
San Francisco	60,093,568	17,638,673	334,567	-	(89,881)	77,976,928
San Joaquin	41,299,017	9,139,985	406,432	-	132,890	50,978,323
San Luis Obispo	16,439,884	3,531,707	59,134	-	257	20,030,982
San Mateo	42,332,778	11,104,307	226,223	-	58,274	53,721,581
Santa Barbara	26,652,273	8,113,293	122,000	-	92,842	34,980,408
Santa Clara	81,259,092	15,174,204	501,101	4,031,000	79,138	101,044,535
Santa Cruz	15,802,833	1,979,877	76,904	-	(123,192)	17,736,421
Shasta	20,125,648	4,497,162	89,535	-	(11,796)	24,700,550
Sierra	527,875	682,686	-	-	-	1,210,561
Siskiyou	3,477,272	1,002,745	18,338	-	(2,604)	4,495,750
Solano	27,877,377	4,973,404	114,497	-	(8,020)	32,957,259
Sonoma	25,185,939	5,479,997	139,168	-	14,847	30,819,950
Stanislaus	26,642,994	6,814,455	174,848	-	(72,359)	33,559,939
Sutter	6,003,404	2,940,757	4,373	-	18,370	8,966,905
Tehama	4,740,583	2,157,135	3,947	-	50,695	6,952,360
Trinity	2,340,929	593,507	1,754	-	(9,083)	2,927,106
Tulare	26,493,309	9,863,388	184,731	-	(20,131)	36,521,297
Tuolumne	4,058,637	2,199,479	9,784	-	6,020	6,273,920
Ventura	40,540,221	15,303,704	186,716	-	(26,698)	56,003,943
Yolo	13,924,497	4,944,441	107,688	-	11,719	18,988,346
Yuba	5,654,358	2,108,559	14,895	196,500	(13,710)	7,960,601
Total	\$ 2,309,034,801	\$ 526,582,058	\$ 18,095,002	\$ 8,331,196	\$ (679,336)	\$ 2,861,363,721

2021-22 Constraints on Ending Fund Balances - All Funds

Source: 2021-22 Quarterly Financial Statements (4th Quarter)

Court	Non-spendable	Restricted	Committed	Assigned	Unassigned	Total
Alameda	\$ 16,150	\$ 1,747,950	\$ 9,223,280	\$ 3,122,215	\$ -	\$ 14,109,594
Alpine	2,580	10,529	66,119	462	-	79,689
Amador	340	969,809	79,184	142,258	-	1,191,592
Butte	179,288	521,410	745,045	498,207	-	1,943,951
Calaveras	261,369	294,619	88,835	115,090	-	759,913
Colusa	9,781	676,331	918,390	96,194	-	1,700,696
Contra Costa	177,801	2,170,821	4,299,270	1,926,699	-	8,574,591
Del Norte	73,847	477,497	890,892	13,562	-	1,455,798
El Dorado	20,475	541,811	410,218	314,316	-	1,286,820
Fresno	-	1,239,565	112,255	1,371,122	-	2,722,941
Glenn	-	258,787	139,192	112,039	-	510,018
Humboldt	26,870	95,823	189,804	183,363	-	495,860
Imperial	261,229	712,815	1,823,533	327,174	-	3,124,751
Inyo	281,094	335,715	-	9,140	-	625,949
Kern	2,627,225	3,502,693	8,956,765	1,652,322	-	16,739,005
Kings	505,879	427,084	54,570	1,011,969	-	1,999,503
Lake	28,532	766,360	224,693	-	-	1,019,584
Lassen	16,228	189,726	305,249	73,472	-	584,674
Los Angeles	27,415,256	34,257,017	61,967,123	20,158,343	-	143,797,739
Madera	1,525	397,628	55,468	355,072	-	809,693
Marin	243,517	701,963	-	66,828	-	1,012,307
Mariposa	218,387	94,835	481	69,273	-	382,976
Mendocino	-	223,685	388,837	122,390	-	734,912
Merced	24,243	2,815,635	98,516	535,201	-	3,473,595
Modoc	-	74,331	-	56,694	-	131,024
Mono	187,134	473,605	89,898	87,295	-	837,930
Monterey	-	1,791,884	279,553	760,993	-	2,832,430
Napa	-	932,510	80,362	-	-	1,012,872
Nevada	-	394,114	179,130	112,576	-	685,820
Orange	616,650	2,924,475	2,653,719	2,360,218	-	8,555,062
Placer	29,445	1,258,165	1,016,931	761,509	-	3,066,050
Plumas	-	87,252	-	52,684	-	139,936
Riverside	-	4,832,391	6,545,570	5,249,782	-	16,627,743
Sacramento	872,114	7,344,300	4,857,208	3,254,820	-	16,328,442
San Benito	3,162	773,902	873,338	138,775	-	1,789,177
San Bernardino	1,593,445	848,532	848,363	1,511,419	-	4,801,758
San Diego	491,805	11,880,531	5,487,648	3,240,777	-	21,100,760
San Francisco	-	2,193,530	2,222,748	198,805	-	4,615,083
San Joaquin	269,547	2,134,955	41,217	1,525,433	-	3,971,152
San Luis Obispo	133,061	2,596,887	-	524,345	-	3,254,293
San Mateo	360,267	1,904,773	628,439	1,622,251	-	4,515,730
Santa Barbara	83,338	3,261,368	870,549	738,544	-	4,953,798
Santa Clara	52,335	1,133,087	2,999,429	2,007,787	-	6,192,638
Santa Cruz	-	812,271	422,672	514,622	-	1,749,566
Shasta	5,023	435,364	1,707,309	722,028	-	2,869,725
Sierra	115,413	45,600	44,924	36,317	-	242,254
Siskiyou	394	301,034	165,661	79,694	-	546,783
Solano	700	1,505,622	349,388	941,398	-	2,797,107
Sonoma	438,581	3,232,629	9,691	924,889	-	4,605,790
Stanislaus	863,842	421,184	2,316,112	-	-	3,601,137
Sutter	106,146	970,724	14,654	269,103	-	1,360,627
Tehama	9,668	807,607	310,836	208,733	-	1,336,843
Trinity	55,426	76,022	-	35,995	-	167,443
Tulare	255,342	378,915	1,480,483	821,227	-	2,935,967
Tuolumne	-	193,992	-	194,250	-	388,242
Ventura	-	379,408	474,583	1,440,977	-	2,294,969
Yolo	124	503,430	117,809	563,670	-	1,185,033
Yuba	195,321	183,464	39,560	194,437	-	612,783
Total	\$ 39,129,898	\$ 110,517,962	\$ 128,165,503	\$ 63,428,758	\$ -	\$ 341,242,121

Element and Component Definitions

Element and Component	Definitions
Judges and Courtroom Support	Includes salaries, benefits, and public agency retirement contributions for the following: ▪ Judges ▪ Temporary judges ▪ Subordinate judicial officers (i.e., court commissioners, referees, and hearing officers) Includes costs related to the assignment of active and retired judges (assigned judges) to expedite judicial business and to equalize judicial workload. Includes salaries, benefits, and other resource costs of personnel that directly support case adjudication as follows: ▪ Courtroom clerks ▪ Secretarial support ▪ Attorneys providing legal research and other legal services to support case adjudication ▪ Court reporters, including transcript costs ▪ Court attendants providing in-courthouse custody to secure housing and movement of prisoners within the courtroom and court facility. Does not include supervisors of courtroom staff, unless performing in court operations.
Case Type Services	Provides essential supportive programs and services that directly assist the court and parties in the adjudication and resolution of cases; ensures the public’s access to a safe, fair, and comprehensible court system.
Criminal	Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support criminal case processing Includes costs for counter clerks processing traffic matters
Civil	Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support civil case processing related to actions other than family and dependency cases. Also includes services and activities necessary to support a specialized civil calendar, provide assistance with the process and forms for small claims, provide dispute resolution assistance to the public, and support any auxiliary programs or services that do not fit in any of the above categories. Includes costs for counter clerks processing filings related to civil cases.
Family and Children	Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support family and dependency case processing, including the following: ▪ Court-appointed counsel for children and parents in juvenile dependency proceedings ▪ Dependency mediation ▪ Psychiatric evaluations ▪ Costs associated with the Court Appointed Special Advocate program
Operational Support	Activities that provide non-case-type specific support for court operations, including the management of files and calendars of the courts.
Other Support Operations	Staff and supervisory positions that are not dedicated to a specific courtroom or case-type services (i.e., criminal, civil, or family and children). Examples include staff who: ▪ Perform activities that provide public access to the courts, including but not limited to staff who are dedicated to serving the public at the public counter or on the telephone and who are assigned to exhibit rooms ▪ Manage files and calendars ▪ Store and retrieve court records ▪ Perform clerical functions for the trial court’s appellate activities

Element and Component	Definitions
Court Interpreters	Includes services performed by staff interpreters, certified and noncertified contract interpreters, and interpreter coordinators, defined as follows: ▪ Staff interpreters are regular employees of the court and receive salary and benefits. ▪ Certified and noncertified contract interpreters are not court employees. Their services are provided per diem and funded as professional and consultant services. ▪ Interpreter coordinators perform the daily assignment of qualified court interpreters.
Jury Services	Ensures the right to a jury trial through the management of juror summons, selection, and facilities in the court. Also includes juror compensation. Under Trial Court Trust Fund, includes criminal but <i>not</i> civil and grand jury costs for: ▪ Jury commissioners, who are responsible for collecting lists of qualified prospective jurors, submitting lists to the court, and managing the jury program ▪ Jury fees, jury coordination, child and dependent care for jurors, and jury sequestration
Security	Includes security services provided by marshals, private contract security personnel (i.e., Guardsmark), and court attendants whose primary purpose is court security. Includes the following types of security costs incurred by the court: ▪ Personnel who provide courtroom and internal security ▪ Personnel who provide entrance screening security ▪ Personnel who provide in-courthouse custody of prisoners within the courtroom and court facility ▪ Personnel, up to the level of captain, who provide supervision or management of personnel providing court security at least 0.25 FTE ▪ Purchase and maintenance of security equipment
Enhanced Collections	Includes activities performed to collect debt related to fines, fees, penalties, forfeitures, etc. Includes costs for the following: ▪ Personnel who perform debt collection activities ▪ Services provided by contract debt collection agencies ▪ Operating expenses associated with debt collection activities
Other Non-court Operations	Includes non-court operation activities and services, such as grand jury, pretrial services, small claims advisors, and dispute resolution programs.
Executive Office	As its primary responsibility, directs all administrative activities for the trial courts, including the following: ▪ Court executive/administrative officer ▪ Deputy court executive or court administrative officer ▪ Secretarial and administrative support for the above Includes costs for services provided to judicial officers.
Fiscal Services	Includes the chief financial officer and personnel associated with the development of court budgets, including accounting and all aspects of financial management.
Human Resources	Includes the following: ▪ Personnel director, training officer, staff responsible for the recruitment and retention of qualified court employees, and staff charged with employee relations, including labor relations and collective bargaining ▪ Includes costs relating to in-house education and training for judicial officers and court staff (CJER, local programs, and all other providers, as well as consultant costs)

Element and Component	Definitions
Business and Facilities Services	Includes the following activities and services: ▪ Personnel and costs associated with building maintenance, providing business services and supplies, and procurement ▪ Telecommunication costs ▪ Contractual perimeter security services to control facility access ▪ Costs associated with legal and contractual services, intergovernmental charges and other charges associated with the courts, and any other administrative costs ▪ Activities associated with the management of court fixed assets
Information Technology	Includes costs for the following: ▪ Chief information officer and support personnel ▪ Computer equipment and activities needed to support the business of the court, including case management systems, criminal justice information systems, and electronic communication between law enforcement agencies and other courts ▪ Technology consulting services ▪ Technology training activities for judicial and non-judicial employees

Trial Court Financial Policies & Procedures

Fund Balance Policy

June 2020

Fund Balance

1. As publicly funded entities, and in accordance with good public policy, trial courts must ensure that the funds allocated and received from the state and other sources are used efficiently and accounted for properly and consistently. The trial courts shall account for and report fund balance in accordance with established standards, utilizing approved classifications. Additionally, a fund balance can never be negative.
2. Beginning with the most binding constraints, fund balance amounts must be reported in the following classifications:
 - a. Nonspendable Fund Balance
 - b. Restricted Fund Balance
 - c. Committed Fund Balance
 - d. Assigned Fund Balance
 - e. Unassigned Fund Balance (General Fund only)
3. When allocating fund balance to the classifications and categories, allocations must follow the following prioritization:
 - a. Nonspendable Fund Balance
 - b. Restricted Fund Balance
 - c. Contractual commitments to be paid in the next fiscal year
 - d. The minimum calculated operating and emergency fund balance
 - e. Other Judicial Council mandates to be paid in the next fiscal year
 - f. Contractual commitments to be paid in subsequent fiscal years
 - g. Assigned Fund Balance designations
 - h. Unassigned Fund Balance
4. Nonspendable Fund Balance includes amounts that cannot be spent because they are either (a) not in spendable form (not expected to be converted to cash), or (b) legally or contractually required to be maintained intact. Examples include: Inventories, prepaid amounts, Long-Term Loans and Notes Receivable, and Principal of a Permanent (e.g., endowment) Fund.
5. Restricted Fund Balance includes amounts constrained for a specific purpose by external parties, constitutional provision, or enabling legislation.

- a. Externally imposed—imposed externally by grantors, creditors, contributors, or laws or regulations of other governments (i.e., monies received by a grantor that can only be used for that purpose defined by the grant).
 - b. Imposed by Law (Statutory)—restricted fund balance that consists of unspent, receipted revenues whose use is statutorily restricted (e.g., children’s waiting room and dispute resolution program funding).
6. Committed Fund Balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Judicial Council. These committed amounts cannot be used for any other purpose unless the Judicial Council removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. Committed Fund Balance must also include contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. While the requirement to include contractual commitments is a policy decision of the Judicial Council, the type, number, and execution of contracts is within the express authority of presiding judges or their designee.
7. **[NOTE: The minimum operating and emergency fund requirement discussed here is temporarily suspended until the Judicial Council lifts the suspension.]** The Judicial Council has authorized a stabilization arrangement (Operating and Emergency fund category) to be set aside for use in emergency situations or when revenue shortages or budgetary imbalances might exist. The amount is subject to controls that dictate the circumstances under which the court would spend any of the minimum operating and emergency fund balance. Each court must maintain a minimum operating and emergency fund balance at all times during a fiscal year as determined by the following calculation based upon the prior fiscal year’s ending total unrestricted general fund expenditures (excluding special revenue, debt service, permanent proprietary, and fiduciary funds), less any material one-time expenditures (e.g., large one-time contracts).

Annual General Fund Expenditures

5 percent of the first \$10,000,000

4 percent of the next \$40,000,000

3 percent of expenditures over \$50,000,000

If a court determines that it is unable to maintain the minimum operating and emergency fund balance level as identified above, the court must immediately notify the Administrative Director, or designee, in writing and provide a plan with a specific time frame to correct the situation.

8. Assigned Fund Balance is constrained by the presiding judge, or designee, with the intent that it be used for specific purposes or designations that are neither unspendable,

restricted, nor committed. Constraints imposed on the use of assigned amounts are more easily removed or modified than those imposed on amounts that are classified as committed. Assigned amounts are based on estimates, and explanations of the methodology used to compute or determine the designated amount must be provided.

Assigned Fund Balances include:

- a. All remaining amounts that are reported in governmental funds, other than general funds, that are not classified as nonspendable and are neither restricted nor committed; and
- b. Amounts in the general fund that are intended to be used for a specific purpose in accordance with the provision identified by the presiding judge or designee.

Assigned Fund Balances will be identified according to the following categories:

- a. One-time Facility–Tenant Improvements. Examples include carpet and fixture replacements.
- b. One-time Facility–Other Examples include amounts paid by the Judicial Council on behalf of the courts.
- c. Statewide Administrative Infrastructure Initiatives. Statewide assessment in support of technology initiatives (e.g., Phoenix) will be identified in this designation.
- d. Local Infrastructure (technology and nontechnology needs). Examples include interim case management systems and nonsecurity equipment.
- e. One-time Employee Compensation (leave obligation, retirement, etc.). Amounts included in this category are exclusive of employee compensation amounts already included in the court’s operating budget and not in a designated fund balance category.
 - i. One-time leave payments at separation from employment. If amounts are not already accounted for in a court’s operating budget, estimated one-time payouts for vacation or annual leave to employees planning to separate from employment within the next fiscal year should be in this designated fund balance subcategory. This amount could be computed as the average amount paid out with separations or other leave payments during the last three years. Any anticipated non-normal or unusually high payout for an individual or individuals should be added to the average amount calculated.

- ii. Unfunded pension obligation. If documented by an actuarial report, the amount of unfunded pension obligation should be included as a designated fund balance. Employer retirement plan contributions for the current fiscal year must be accounted for in the court's operating budget.
- iii. Unfunded retiree health care obligation. If documented by an actuarial report, the amount of unfunded retiree health care obligation should be included as a designated fund balance.

The current year's unfunded retiree health care obligation contains: (i) the current year Annual Required Contribution (ARC) based on a 30-year amortization of retiree health costs as of last fiscal year-end, and (ii) the prior year retiree health care obligation less (iii), the retiree health care employer contributions and any transfers made to an irrevocable trust set up for this purpose. The current year's unfunded retiree health care obligation is to be added to the prior year's obligation.

- iv. Workers' compensation (if managed locally). The amount estimated to be paid out in the next fiscal year.
 - v. Use of reserve funds for liquidation of outstanding leave balances for employees in a layoff situation, consistent with the requirements of GASB 45; other examples would include reserving funds for the implementation of "enhanced retirement" or "golden handshake" programs in the interest of eliminating salaries at the "high end" or "top step," and thereby generating salary savings or rehires at the low end of a pay scale for position(s), but realizing one-time costs in the interest of longer-term savings for the court.
- f. Professional and Consultant Services. Examples include human resources, information technology, and other consultants.
 - g. Security. Examples include security equipment and pending increases for security service contracts.
 - h. Bridge Funding. A court may choose to identify specific short or intermediate term funding amounts needed to address future needs that are otherwise not reportable, nor fit the criteria, in either restricted nor committed classifications, that it believes are necessary to identify through specific designations. These designations must be listed with a description in sufficient detail to determine their purpose and requirements.
 - i. Miscellaneous (required to provide detail). Any other planned commitments that are not appropriately included in one of the above designated fund balance subcategories

should be listed here with a description in sufficient detail to determine its purpose and requirements.

9. Unassigned Fund Balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to any other fund balance classification. The general fund is the only fund that shall report a positive unassigned fund balance amount.