



## JUDICIAL COUNCIL OF CALIFORNIA

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

[www.courts.ca.gov](http://www.courts.ca.gov)

---

# REPORT TO THE JUDICIAL COUNCIL

For business meeting on: January 17, 2020

---

**Title**

Report to the Legislature: Trial Court Trust  
Fund Revenue, Expenditure, and Fund  
Balance Constraints for 2018–19

**Agenda Item Type**

Information Only

**Date of Report**

December 20, 2019

**Submitted by**

Judicial Council staff  
Zlatko Theodorovic, Director  
Budget Services

**Contact**

Catrayel Wood, 916-643-7008  
[catrayel.wood@jud.ca.gov](mailto:catrayel.wood@jud.ca.gov)

---

### Executive Summary

Government Code sections 68502.5(b) and 77202.5(b) require the Judicial Council to report to the Legislature the following financial data from all fund sources, by individual trial court, with totals for all trial courts and each trial court: revenues; expenditures at the program, component, and object levels; and fund balances. The report must be submitted on or before December 31 following the close of each fiscal year. The Judicial Council's Budget Services office submitted the attached report, *Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for 2018–19, to the Legislature on December 31, 2019*.

### Relevant Previous Council Action

These reports are submitted to the Legislature annually. Previous reports can be found at [www.courts.ca.gov/7466.htm](http://www.courts.ca.gov/7466.htm).

### Analysis/Rationale

As required by government code, the Judicial Council report to the Legislature presents trial court financial information for 2018–19, including revenues; expenditures at the program, component, and object levels; and fund balance constraints. All data is reported for each trial court and includes totals for all trial courts.

## **Fiscal Impact and Policy Implications**

For 2018–19, the trial courts reported revenues of \$2.707 billion, expenditures of \$2.678 billion, and fund balances totaling \$210.5 million. Of the total fund balance of \$210.5 million, based on Governmental Accounting Standards Board Statement No. 54 classifications, \$12.6 million was non-spendable, \$92.8 million was restricted, \$84.3 million was committed, \$17.7 million was assigned, and \$3.1 million was unassigned.

## **Attachments and Links**

1. Attachment A: *Report of the Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for 2018–19*



# JUDICIAL COUNCIL OF CALIFORNIA

455 Golden Gate Avenue  
San Francisco, CA 94102-3688  
Tel 415-865-4200  
TDD 415-865-4272  
Fax 415-865-4205  
www.courts.ca.gov

HON. TANI G. CANTIL-SAKAUYE  
*Chief Justice of California*  
*Chair of the Judicial Council*

HON. MARSHA G. SLOUGH  
*Chair, Executive and Planning Committee*

HON. DAVID M. RUBIN  
*Chair, Judicial Branch Budget Committee*  
*Chair, Litigation Management Committee*

HON. MARLA O. ANDERSON  
*Chair, Policy Coordination and*  
*Liaison Committee*

HON. HARRY E. HULL, JR.  
*Chair, Rules and Projects Committee*

HON. KYLE S. BRODIE  
*Chair, Technology Committee*

*Hon. Richard Bloom*  
*Hon. C. Todd Botke*  
*Hon. Stacy Boulware Eurie*  
*Hon. Ming W. Chin*  
*Hon. Jonathan B. Conklin*  
*Hon. Samuel K. Feng*  
*Hon. Brad R. Hill*  
*Ms. Rachel W. Hill*  
*Hon. Harold W. Hopp*  
*Hon. Hannah-Beth Jackson*  
*Mr. Patrick M. Kelly*  
*Hon. Dalila Corral Lyons*  
*Ms. Gretchen Nelson*  
*Mr. Maxwell V. Pritt*

#### ADVISORY MEMBERS

*Ms. Nancy CS Eberhardt*  
*Hon. Carin T. Fujisaki*  
*Mr. Kevin Harrigan*  
*Hon. Joyce D. Hinrichs*  
*Hon. Ann C. Moorman*  
*Mr. Michael M. Roddy*  
*Hon. Tam Nomoto Schumann*  
*Hon. Eric C. Taylor*  
*Ms. Andrea K. Wallin-Rohmann*  
*Hon. Rebecca L. Wightman*

MR. MARTIN HOSHINO  
*Administrative Director,*  
*Judicial Council*

December 31, 2019

Hon. Holly J. Mitchell  
Chair, Senate Budget and Fiscal Review Committee  
Chair, Joint Legislative Budget Committee  
State Capitol, Room 5019  
Sacramento, California 95814

Hon. Hannah-Beth Jackson  
Chair, Senate Judiciary Committee  
State Capitol, Room 2187  
Sacramento, California 95814

Hon. Philip Y. Ting  
Chair, Assembly Committee on Budget  
Vice-Chair, Joint Legislative Budget Committee  
State Capitol, Room 6026  
Sacramento, California 95814

Hon. Mark Stone  
Chair, Assembly Judiciary Committee  
1020 N Street, Room 104  
Sacramento, California 95814

*Re: Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2018–19, as required under Government Code sections 68502.5(b) and 77202.5(b)*

Dear Senator Mitchell, Senator Jackson, Assembly Member Ting, and Assembly Member Stone:

Pursuant to the requirements under Government Code sections 68502.5(b) and 77202.5(b), the Judicial Council submits the attached report on the following trial court financial information from all fund sources, by individual trial court, with totals for all trial courts: revenues, expenditures at the program, component, and object levels, and fund balances for 2018–19.

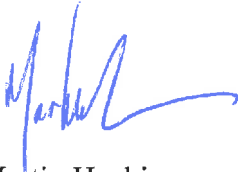
December 31, 2019

Page 2

Information was compiled from data reported by the trial courts for all fund sources in the 2018–19 fourth quarter Quarterly Financial Statements. For 2018–19, the trial courts reported revenues of \$2.707 billion, expenditures of \$2.678 billion, and fund balances totaling \$210.5 million. Of the total fund balance of \$210.5 million, based on Governmental Accounting Standards Board Statement No. 54 classifications, \$12.6 million was nonspendable, \$92.8 million was restricted, \$84.3 million was committed, \$17.7 million was assigned, and \$3.1 million was unassigned. Detailed information can be found in the attached 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

MH/BS/cw

Attachments

1. 2018–2019 Total Revenues—All Funds
2. 2018–2019 Total Expenditures by Component or Element—All Funds
3. 2018–2019 Total Expenditures by Object—All Funds
4. Constraints on Ending 2018–2019 Total Fund Balances—All Funds
5. Element and Component Definitions
6. Judicial Council Fund Balance Policy

cc: Diane F. Boyer-Vine, Legislative Counsel  
Erika Contreras, Secretary of the Senate  
Sue Parker, Assistant Chief Clerk of the Assembly  
Eric Dang, Policy Consultant, Office of Senate President pro Tempore Toni G. Atkins  
Amy Alley, Policy Advisor, Office of Senate President pro Tempore Toni G. Atkins  
Alf Brandt, Senior Counsel, Office of Assembly Speaker Anthony Rendon  
Gabrielle Zeps, Policy Consultant, Office of Assembly Speaker Anthony Rendon  
Anita Lee, Principal Fiscal and Policy Analyst, Legislative Analyst's Office  
Tina McGee, Executive Secretary, Legislative Analyst's Office  
Jesse Romine, Budget Analyst, Department of Finance  
Margie Estrada, Chief Counsel, Senate Judiciary Committee

Mary Kennedy, Chief Counsel, Senate Public Safety Committee  
Christopher Francis, Consultant, Senate Budget and Fiscal Review Committee  
Shaun Naidu, Consultant, Senate Appropriations Committee  
Jennifer Troia, Principal Consultant, Joint Legislative Budget Committee  
Eric Csizmar, Consultant, Senate Republican Policy Office  
Matt Osterli, Consultant, Senate Republican Fiscal Office  
Morgan Branch, Consultant, Senate Republican Policy Office  
Alison Merrilees, Chief Counsel, Assembly Judiciary Committee  
Gregory Pagan, Chief Counsel, Assembly Public Safety Committee  
Jennifer Kim, Consultant, Assembly Budget Committee  
Jay Dickenson, Chief Consultant, Assembly Appropriations Committee  
Kimberly Horiuchi, Principal Consultant, Assembly Appropriations Committee  
Lyndsay Mitchell, Consultant, Assembly Republican Office of Policy & Budget  
Gary Olson, Consultant, Assembly Republican Office of Policy & Budget  
Daryl Thomas, Consultant, Assembly Republican Office of Policy & Budget  
Amy Leach, Minute Clerk, Office of Assembly Chief Clerk  
Cory T. Jaspersen, Director, Governmental Affairs, Judicial Council  
Zlatko Theodorovic, Director and Chief Financial Officer, Budget Services, Judicial  
Council  
Lucy Fogarty, Deputy Director, Budget Services, Judicial Council  
Brandy Sanborn, Budget Manager, Budget Services, Judicial Council  
Michele Allan, Budget Supervisor, Budget Services, Judicial Council  
Yvette Casillas-Sarcos, Administrative Coordinator, Governmental Affairs, Judicial  
Council



# JUDICIAL COUNCIL OF CALIFORNIA

455 Golden Gate Avenue  
San Francisco, CA 94102-3688  
Tel 415-865-4200  
TDD 415-865-4272  
Fax 415-865-4205  
[www.courts.ca.gov](http://www.courts.ca.gov)

HON. TANI G. CANTIL-SAKAUYE  
*Chief Justice of California*  
*Chair of the Judicial Council*

HON. MARSHA G. SLOUGH  
*Chair, Executive and Planning Committee*

HON. DAVID M. RUBIN  
*Chair, Judicial Branch Budget Committee*  
*Chair, Litigation Management Committee*

HON. MARLA O. ANDERSON  
*Chair, Policy Coordination and*  
*Liaison Committee*

HON. HARRY E. HULL, JR.  
*Chair, Rules and Projects Committee*

HON. KYLE S. BRODIE  
*Chair, Technology Committee*

*Hon. Richard Bloom*  
*Hon. C. Todd Botke*  
*Hon. Stacy Bouluware Eurie*  
*Hon. Ming W. Chin*  
*Hon. Jonathan B. Conklin*  
*Hon. Samuel K. Feng*  
*Hon. Brad R. Hill*  
*Ms. Rachel W. Hill*  
*Hon. Harold W. Hopp*  
*Hon. Hannah Beth Jackson*  
*Mr. Patrick M. Kelly*  
*Hon. Dalila Corral Lyons*  
*Ms. Gretchen Nelson*  
*Mr. Maxwell V. Pritt*

#### ADVISORY MEMBERS

*Ms. Nancy CS Eberhardt*  
*Hon. Carin T. Fujisaki*  
*Mr. Kevin Harrigan*  
*Hon. Joyce D. Hinrichs*  
*Hon. Ann C. Moorman*  
*Mr. Michael M. Roddy*  
*Hon. Tam Nomoto Schumann*  
*Hon. Eric C. Taylor*  
*Ms. Andrea K. Wallin-Rohmann*  
*Hon. Rebecca L. Wightman*

MR. MARTIN HOSHINO  
*Administrative Director,*  
*Judicial Council*

Report title: *Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for 2018–19*

Statutory citation: Government Code sections 68502.5(b) and 77202.5(b)

Date of report: December 31, 2019

The Judicial Council has submitted a report to the Legislature in accordance with Government Code sections 68502.5(b) and 77202.5(b).

The following summary of the report is provided per the requirements of Government Code section 9795.

This Judicial Council report presents trial court financial information for 2018–19, including revenues; expenditures at the program, component, and object levels; and fund balance constraints. All data are reported for each trial court, as are totals for all trial courts.

Information was compiled from data reported by the trial courts for all fund sources in the 2018–19 fourth quarter Quarterly Financial Statements. For 2018–19, the trial courts reported revenues of \$2.707 billion, expenditures of \$2.678 billion, and fund balances totaling \$210.5 million. Of the total fund balance of \$210.5 million, based on Governmental Accounting Standards Board Statement No. 54 classifications, \$12.6 million was nonspendable, \$92.8 million was restricted, \$84.3 million was committed, \$17.7 million was assigned, and \$3.1 million was unassigned.

The full report is available at [www.courts.ca.gov/7466.htm](http://www.courts.ca.gov/7466.htm).

A printed copy of the report may be obtained by calling 415-865-7966.

**2018-2019 Total Revenues - All Funds**  
 Source: 2018-2019 Quarterly Financial Statement (4th Quarter)

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	79,945,225	150,538	690,351	5,331,521	-	1,476,389	3,102,046	90,696,070	1,638,091	527,266	1,855,598	4,020,954
Alpine	727,005	-	-	2,194	-	21,969	20,340	771,508	-	-	-	-
Amador	2,907,352	4,856	-	52,634	-	167,988	51,756	3,184,586	177,056	25,828	-	202,884
Butte	12,105,210	28,642	82,500	191,494	-	992,923	124,077	13,524,845	341,196	442,578	1,372	785,147
Calaveras	2,591,782	5,715	-	56,356	-	262,463	50,506	2,966,822	212,677	1,820	-	214,497
Colusa	1,876,552	-	-	102,617	-	86,688	24,773	2,090,630	59,954	(70)	-	59,884
Contra Costa	44,311,459	144,155	353,140	3,052,225	-	3,588,919	1,396,191	52,846,089	1,220,851	248,893	-	1,469,743
Del Norte	2,834,414	-	-	56,704	-	260,046	94,130	3,245,294	110,713	36,865	-	147,578
El Dorado	7,463,122	23,412	-	252,774	-	283,441	213,120	8,235,869	406,337	51,913	-	458,250
Fresno	51,903,955	64,282	403,190	2,383,506	-	3,839,666	3,340,363	61,934,961	2,365,903	357,170	247,878	2,970,952
Glenn	2,203,596	3,635	-	107,433	-	184,613	54,665	2,553,942	187,529	42,088	-	229,618
Humboldt	7,306,941	184,301	-	229,942	-	867,446	74,083	8,662,713	196,036	185,971	-	382,007
Imperial	10,020,616	-	-	554,067	-	210,451	125,539	10,910,672	346,221	-	-	346,221
Inyo	2,183,574	20,868	-	72,455	-	102,489	75,586	2,454,973	122,003	115,956	-	237,959
Kern	55,039,582	113,238	-	4,019,817	-	4,719,965	3,544,268	67,436,869	1,557,001	14,911	-	1,571,912
Kings	8,691,347	-	-	501,044	-	1,099,030	45,118	10,336,539	426,236	17,822	-	444,058
Lake	4,032,274	67,096	-	161,271	-	98,132	9,123	4,367,896	250,715	15,121	-	265,836
Lassen	2,521,649	5,362	-	42,141	-	347,638	7,839	2,924,629	125,238	18,312	-	143,550
Los Angeles	554,481,543	1,291,622	110,814,947	38,602,834	952,168	10,425,086	18,887,968	735,456,168	9,398,945	1,202,126	1,402,751	12,003,823
Madera	8,476,488	7,913	-	663,247	-	861,537	384,825	10,394,010	390,574	18,211	-	408,785
Marin	12,645,231	33,348	-	500,943	-	246,057	644,511	14,070,090	225,579	14,911	10,000	250,490
Mariposa	1,474,678	47,153	11,000	41,375	-	92,260	22,301	1,688,766	79,642	-	-	79,642
Mendocino	6,147,065	11,819	-	512,133	-	225,895	311,771	7,208,683	272,629	179,272	-	451,902
Merced	13,402,403	38,617	-	965,222	-	1,107,131	774,827	16,288,201	699,646	31,767	-	731,413
Modoc	998,478	60,677	-	3,170	-	190,342	31,967	1,284,633	71,340	15,079	-	86,419
Mono	1,970,409	-	11,000	63,050	-	60,432	85,641	2,190,532	94,257	(371)	7,735	101,621
Monterey	21,271,688	55,962	180,500	1,230,612	-	771,889	277,496	23,788,147	564,113	380,576	425,474	1,370,163
Napa	7,805,920	18,016	48,516	795,266	-	411,091	309,795	9,388,604	155,141	1,540	-	156,681
Nevada	5,674,130	12,502	45,000	73,469	-	296,419	95,495	6,197,015	397,248	24,765	-	422,014
Orange	145,273,754	713,515	837,130	10,572,674	12,252	7,978,302	6,957,614	172,345,241	2,576,572	1,220,228	38,135	3,834,935
Placer	18,418,164	48,431	-	527,756	-	1,067,871	634,796	20,697,019	423,240	546,595	-	969,835
Plumas	1,218,546	43,887	-	2,573	-	42,460	14,929	1,322,395	138,616	15,751	-	154,367
Riverside	113,366,152	301,691	14,299,395	6,081,688	-	11,319,102	923,656	146,291,684	1,798,836	309,791	-	2,108,628
Sacramento	78,504,865	401,178	582,389	4,538,343	55,454	1,885,109	3,560,591	89,527,929	1,745,240	143,348	106,023	1,994,611
San Benito	3,314,646	11,068	15,000	125,649	-	145,429	34,642	3,646,433	215,626	-	-	215,626
San Bernardino	109,654,849	273,287	689,882	6,222,316	-	11,695,458	1,264,732	129,800,524	4,280,299	702,798	293,253	5,276,349
San Diego	153,127,577	6,677,785	-	6,197,693	618	3,221,020	2,853,598	172,078,291	3,121,833	646,080	1,422	3,769,335
San Francisco	52,639,153	110,596	487,415	3,840,233	25,727	3,971,725	5,487,134	66,561,983	1,027,002	619,893	732,798	2,379,693
San Joaquin	37,198,295	70,234	-	1,810,600	-	899,291	1,245,356	41,223,775	910,096	942,910	799,423	2,652,429
San Luis Obispo	15,153,595	95,028	97,500	678,503	-	578,109	298,957	16,901,692	263,932	27,813	-	291,745
San Mateo	38,402,078	170,849	253,082	2,634,536	-	1,647,183	2,411,112	45,518,841	665,860	299,226	388,909	1,353,995
Santa Barbara	23,984,203	-	199,500	2,238,314	-	733,343	1,597,661	28,753,020	770,410	33,832	-	804,242
Santa Clara	77,766,837	245,193	715,207	6,945,249	-	1,930,744	2,309,466	89,912,696	2,498,280	398,991	1,029,367	3,926,638
Santa Cruz	13,628,060	34,992	-	1,106,846	-	358,133	203,558	15,331,589	308,248	567,851	-	876,099
Shasta	15,064,475	22,595	75,000	305,378	-	871,275	262,221	16,600,943	551,351	168,584	2,336	722,270
Sierra	714,439	73,200	-	(1,812)	-	34,127	9,616	829,570	-	9,945	-	9,945
Siskiyou	3,212,751	5,653	30,000	52,207	-	329,290	91,038	3,720,939	197,858	15,719	-	213,577
Solano	24,383,435	55,160	178,392	699,503	-	649,579	353,778	26,319,847	677,106	234,063	603,444	1,514,612
Sonoma	24,017,470	63,825	-	1,382,716	-	491,117	1,172,049	27,127,177	792,857	87,230	-	880,087
Stanislaus	25,404,787	69,333	-	1,552,365	-	494,973	1,305,229	28,826,686	1,160,247	139,610	-	1,299,858
Sutter	5,813,078	12,266	-	319,111	-	505,381	159,761	6,809,597	307,701	113,793	-	421,494
Tehama	4,411,131	1,400	-	189,221	-	434,406	108,184	5,144,341	174,926	28,907	-	203,832
Trinity	2,027,895	59,672	-	49,436	-	113,896	53,679	2,304,579	13,525	26,242	-	39,767
Tulare	23,960,779	59,691	-	1,733,056	-	2,053,857	33,744	27,841,127	966,121	135,760	-	1,101,881
Tuolumne	3,916,298	56,066	30,000	57,031	-	304,551	50,352	4,414,298	262,534	15,941	30,000	308,476
Ventura	39,079,093	15,284	-	2,068,804	-	4,156,331	968,752	46,288,263	937,833	372,547	16,326	1,326,706
Yolo	12,087,035	8,720	77,897	903,692	-	1,011,138	210,076	14,298,558	327,211	11,144	-	338,355
Yuba	5,162,154	9,434	-	78,652	-	568,572	90,867	5,909,679	313,423	59,921	-	373,344
<b>Total</b>	<b>\$2,003,919,279</b>	<b>\$12,103,761</b>	<b>\$131,207,933</b>	<b>\$123,533,847</b>	<b>\$1,046,218</b>	<b>\$92,790,163</b>	<b>\$68,847,268</b>	<b>\$2,433,448,469</b>	<b>\$49,519,660</b>	<b>\$11,864,833</b>	<b>\$7,992,243</b>	<b>\$69,376,736</b>

**2018-2019 Total Revenues - All Funds**  
 Source: 2018-2019 Quarterly Financial Statement (4th Quarter)

Other Financing Sources														Total
Court	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	811,940	-	-	3,016,963	98,825	2,831,321	43,382	-	418,592	170,279	-	75,297	7,466,598	102,183,622
Alpine	5,806	-	-	-	-	22,879	-	-	-	-	-	-	28,685	800,193
Amador	13,918	-	-	-	30,387	290,702	-	-	-	127,945	-	189	463,141	3,850,611
Butte	65,956	-	-	9,992	-	591,675	-	-	-	365,073	-	10,244	1,042,939	15,352,932
Calaveras	12,244	-	-	12,409	-	143,760	-	-	-	-	-	55	168,469	3,349,788
Colusa	24,585	-	-	17,174	-	108,763	-	-	-	140	-	207	150,869	2,301,383
Contra Costa	387,031	-	-	1,126,689	-	2,925,253	-	-	412,086	65,625	-	10,510	4,927,193	59,243,025
Del Norte	22,647	-	-	26,656	4,636	236,127	-	-	356	378	-	72	290,872	3,683,744
El Dorado	19,818	-	-	307,181	17,876	357,806	183,757	-	79,971	10,348	-	5,008	981,765	9,675,884
Fresno	364,254	-	-	585,011	-	735,445	-	-	214,204	371,529	-	158,734	2,429,177	67,335,090
Glenn	18,408	-	-	29,085	-	302,548	-	-	112,399	1,484	-	11,746	475,670	3,259,230
Humboldt	63,866	-	-	49,717	86,721	9,660	-	3,125	2,758	18,503	-	427	234,778	9,279,498
Imperial	70,560	-	81	111,467	10,032	674,685	-	-	138,706	285,588	-	40,431	1,331,550	12,588,443
Inyo	21,240	-	-	71,838	3,497	130,860	-	-	80,712	109	-	-	308,256	3,001,188
Kern	372,898	-	-	1,055,391	64,043	3,732,177	-	10,000	198,919	682,687	-	8,471,819	14,587,934	83,596,716
Kings	52,190	-	-	152,075	-	351,290	-	(95)	174,364	-	-	44	729,868	11,510,464
Lake	23,057	-	-	13,202	1,872	-	-	-	1,091	53,458	-	65	92,745	4,726,477
Lassen	12,778	-	-	12,045	10,000	147,691	-	-	-	-	-	143	182,658	3,250,836
Los Angeles	3,653,874	-	6,325	29,643,476	2,929,883	-	301,454	-	-	5,661,856	-	22,279	42,219,147	789,679,137
Madera	48,670	-	-	190,483	-	-	-	-	15,049	119,648	1,745	1,105	376,700	11,179,495
Marin	99,343	-	-	284,061	346,877	-	-	-	17,423	62,276	-	2,361	812,341	15,132,922
Mariposa	6,048	-	-	12,733	105	160,919	-	-	-	-	-	-	179,805	1,948,213
Mendocino	43,224	-	-	145,211	3,648	-	7,774	-	417,856	3,098	-	2,841	623,652	8,284,237
Merced	105,542	-	-	341,611	30,102	397,910	-	135	61,715	40,222	-	50	977,287	17,996,901
Modoc	7,884	-	-	2,654	803	62,950	-	-	130	4,098	-	229	78,747	1,449,799
Mono	13,583	-	-	30,732	-	67,057	180	-	520	5,795	-	469	118,336	2,410,489
Monterey	145,471	-	-	245,430	6,551	-	-	(5,301)	73,687	149,227	-	163,102	778,167	25,936,477
Napa	45,152	-	-	232,717	388,291	-	-	(19,596)	26,445	19,048	-	-	692,055	10,237,341
Nevada	24,700	-	-	135,263	14,385	369,167	-	-	33,382	75,501	165	5,541	658,105	7,277,134
Orange	919,316	-	-	4,168,514	522,420	5,050,622	-	(25)	7,553,444	5,219,989	-	65,767	23,500,046	199,680,222
Placer	165,954	-	-	311,650	6,693	-	-	-	6,753	1,490,300	-	1,666	1,983,017	23,649,871
Plumas	4,337	-	-	4,803	-	-	-	-	-	1,308	-	-	183	1,487,393
Riverside	678,690	-	-	4,126,000	255,382	9,502,641	69,616	-	837,487	4,654,872	43,600	115,571	20,283,859	168,684,170
Sacramento	563,280	-	-	1,452,390	8,704	367,343	283,917	-	1,063,867	2,593,516	-	69,288	6,402,305	97,924,845
San Benito	21,541	-	-	39,543	-	-	-	-	686	-	-	4,830	66,600	3,928,659
San Bernardino	453,989	-	82	1,960,262	1,741,338	-	97,701	-	475,738	191,212	5,300	(13,285)	4,912,338	139,989,211
San Diego	1,249,753	-	1,414	2,168,061	157,574	7,890,797	21,680	-	2,578,711	768,820	-	54,735	14,891,545	190,739,171
San Francisco	354,917	-	-	88,976	21,490	3,091,373	-	(120,322)	1,308,313	112,007	-	53,797	4,910,552	73,852,228
San Joaquin	239,338	-	-	312,990	-	483,218	1,326	-	1,198,047	82,315	-	3,829	2,321,064	46,197,267
San Luis Obispo	111,437	-	-	455,257	42,787	449,924	-	-	48,834	242,854	-	2,081	1,353,174	18,546,611
San Mateo	531,740	-	-	564,854	15,648	11,711	9,945	-	126,936	991,507	-	13,613	2,265,954	49,138,789
Santa Barbara	240,387	-	-	135,235	125,000	972,359	-	-	1,141,537	67,436	-	-	83,610	32,322,825
Santa Clara	437,684	-	9,779	773,477	-	2,224,702	177,028	-	111,845	6,318,600	-	15,728	10,068,842	103,908,176
Santa Cruz	104,938	-	-	129,174	-	165,245	-	-	46,920	146,661	-	3,191	596,130	16,803,819
Shasta	64,862	-	-	281,868	6,712	2,295,446	12,569	2,122	471,632	75,349	-	7,797	3,218,358	20,541,571
Sierra	3,714	-	-	-	-	15,170	-	-	-	11,079	-	17,828	47,791	887,306
Siskiyou	19,570	-	-	40,683	2,050	288,163	-	-	3,256	5,261	-	3,400	362,384	4,296,900
Solano	171,663	-	-	613,575	196,251	26,515	140,464	-	463,738	13,994	-	10,269	1,636,469	29,470,927
Sonoma	167,303	-	-	307,882	-	744,248	-	128,608	22,009	137,816	-	299,388	1,807,254	29,814,518
Stanislaus	149,729	-	-	220,075	-	307,122	4,582	(37,935)	163,769	418,398	-	5,878	1,231,619	31,358,163
Sutter	42,672	-	-	99,221	-	334,625	-	(5,961)	4,631	3,659	-	238	479,086	7,710,177
Tehama	37,951	-	-	-	-	26,768	-	-	3,951	163,790	-	455	232,915	5,581,088
Trinity	10,928	-	-	13,827	-	-	-	-	-	52,133	-	404	77,291	2,421,637
Tulare	74,559	-	2,285	316,782	267,349	2,594,344	-	-	874,863	594,161	-	3,571	4,727,915	33,670,923
Tuolumne	10,623	-	-	57,122	-	70,465	-	-	32,661	4,724	-	-	175,595	4,898,369
Ventura	243,031	-	-	1,303,710	259,250	6,586,116	-	124,127	-	78,692	-	9,027	8,603,953	56,218,922
Yolo	83,925	-	-	186,475	205,868	903,118	-	6,435	-	7,961	-	2,488	1,396,271	16,033,184
Yuba	21,786	-	-	39,987	8,359	499,497	-	-	-	23,284	-	8,423	601,336	6,884,359
<b>Total</b>	<b>\$13,736,303</b>	<b>\$0</b>	<b>\$19,967</b>	<b>\$58,033,660</b>	<b>\$7,891,411</b>	<b>\$59,552,179</b>	<b>\$1,355,374</b>	<b>\$85,319</b>	<b>\$21,019,990</b>	<b>\$32,765,610</b>	<b>\$50,810</b>	<b>\$9,826,738</b>	<b>\$204,337,361</b>	<b>\$2,707,162,567</b>



## 2018-2019 Total Expenditures by Component or Element - All Funds

Source: 2018-2019 Quarterly Financial Statement (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		29,933,677	12,701,972	4,460,479	14,968,284	1,515,653	5,525,717	1,839,116	3,673,714	74,618,613	2,837,939	387,726	3,225,666
Alpine		472,968	-	-	20,787	12,275	2,656	17,979	2,250	528,915	22,879	-	22,879
Amador		608,171	445,267	396,535	261,169	313	69,340	21,002	1,548	1,803,345	290,702	80	290,782
Butte		3,648,270	1,424,613	420,239	2,555,813	1,151,354	247,871	229,485	493,184	10,170,828	491,563	842,232	1,333,795
Calaveras		822,205	214,871	243,455	465,984	259,309	61,632	23,182	4,194	2,094,833	121,787	6,581	128,368
Colusa		261,833	208,664	36,853	320,003	270,233	125,836	21,169	-	1,244,591	121,769	-	121,769
Contra Costa		13,382,525	4,093,652	3,574,992	9,678,535	4,343,194	3,337,271	1,209,889	26,838	39,646,897	3,610,052	47,131	3,657,183
Del Norte		783,988	246,546	176,255	652,539	375,450	61,064	31,861	6,948	2,334,651	213,531	-	213,531
El Dorado		2,589,572	767,441	359,521	1,698,626	158,369	250,108	226,949	59,827	6,110,415	392,556	497,334	889,890
Fresno		12,695,647	13,603,095	4,664,064	12,866,674	3,000,743	2,384,574	891,024	408,395	50,514,216	735,922	185,020	920,942
Glenn		460,138	529,116	143,565	689,349	38,310	152,409	54,361	4,032	2,071,281	302,116	4,701	306,817
Humboldt		2,961,079	-	270,773	763,781	2,753,612	237,809	353,340	163,901	7,504,295	9,519	-	9,519
Imperial		3,039,621	1,870,516	730,813	1,068,779	579,267	598,286	281,322	393,533	8,562,137	591,829	74,317	666,146
Inyo		451,952	302,062	68,419	546,533	190,257	72,353	100,734	117,586	1,849,896	125,281	80,582	205,863
Kern		21,244,225	7,919,073	4,831,787	10,312,154	3,314,283	3,660,932	1,519,593	487,079	53,289,127	3,796,394	9,181,030	12,977,424
Kings		2,640,881	1,026,934	832,208	1,293,799	252,885	503,215	163,744	316,230	7,029,895	351,290	11,416	362,706
Lake		327,250	76,257	39,235	576,702	1,817,323	116,819	12,310	165,936	3,131,831	-	2,918	2,918
Lassen		475,097	328,177	162,374	589,782	185,417	47,939	48,724	368,198	2,205,707	147,718	-	147,718
Los Angeles		316,496,031	75,229,083	39,752,488	65,161,398	30,031,208	38,849,985	15,762,604	15,162,911	596,445,707	-	472	472
Madera		2,714,622	1,407,417	619,560	2,040,282	256,351	594,470	378,010	359,249	8,369,961	-	-	-
Marin		4,421,514	1,326,915	1,503,138	1,152,342	186,144	707,497	226,247	-	9,523,796	-	-	-
Mariposa		260,320	182,623	98,756	165,447	190,671	51,472	67,663	40,768	1,057,720	125,645	128	125,773
Mendocino		1,295,429	1,049,885	501,264	1,337,425	1,292,801	377,189	184,964	57,303	6,096,259	-	-	-
Merced		3,664,431	1,909,382	810,826	2,165,265	507,144	1,088,708	205,283	68,974	10,420,014	397,913	7,682	405,595
Modoc		336,435	163,997	122,547	234,217	-	7,201	6,883	512	871,791	62,950	3,000	65,950
Mono		294,294	398,832	294,421	174,359	884	47,821	35,626	3,422	1,249,659	68,436	520	68,956
Monterey		5,897,065	3,654,507	593,377	3,116,034	1,503,596	1,299,194	375,820	617,976	17,057,570	117,704	16,968	134,672
Napa		3,331,384	1,094,232	440,144	1,353,380	98,234	683,108	233,379	227,055	7,460,916	9,556	8,807	18,363
Nevada		1,022,317	1,346,188	730,609	1,259,694	8,604	73,551	131,573	409,053	4,981,590	319,168	-	319,168
Orange		66,592,456	17,080,099	6,663,789	25,108,744	21,376,687	11,235,589	2,988,333	2,741,558	153,787,256	5,063,442	1,988,739	7,052,181
Placer		5,044,069	2,520,756	1,056,971	3,980,229	478,529	552,927	405,943	1,243	14,040,667	-	-	-
Plumas		285,759	277,271	29,843	240,329	150,994	17,101	18,392	-	1,019,689	-	-	-
Riverside		50,889,769	17,364,931	13,356,409	32,052,294	-	6,257,839	2,894,166	2,672,290	125,487,697	10,138,060	336	10,138,396
Sacramento		34,441,657	8,872,293	4,816,217	13,515,963	4,555,095	4,663,118	1,631,944	1,865,687	74,361,975	392,293	251,909	644,202
San Benito		244,849	750,326	665,472	665,190	-	116,488	10,208	120	2,052,653	-	686	686
San Bernardino		40,180,628	12,564,095	6,542,115	27,755,138	14,705,296	6,274,413	2,098,953	4,293,781	114,414,419	-	668,101	668,101
San Diego		54,927,371	27,471,097	7,911,568	26,115,678	1,650,123	6,066,867	3,168,050	704,144	128,014,899	10,170,902	711,787	10,882,689
San Francisco		24,950,514	8,275,580	4,786,392	8,691,623	3,438,265	3,846,191	2,757,280	56,642	56,802,486	3,091,373	31,012	3,122,386
San Joaquin		13,825,836	9,260,410	2,622,645	5,587,012	1,949,712	1,872,539	714,961	1,054,113	36,887,228	484,288	324,814	809,102
San Luis Obispo		6,080,502	2,530,764	1,124,154	2,003,250	182,911	816,028	485,049	107	13,222,765	449,924	169	450,094
San Mateo		15,384,764	5,208,670	3,835,727	6,115,447	-	2,621,328	983,156	457,628	34,606,720	9,762	872	10,634
Santa Barbara		8,452,327	3,572,162	2,492,283	2,398,117	2,997,299	2,157,378	860,506	811,068	23,741,139	902,775	1,041,047	1,943,822
Santa Clara		23,883,400	17,654,459	6,973,747	18,147,865	1,261,520	7,299,868	1,358,389	261,257	76,840,505	-	2,120,593	2,120,593
Santa Cruz		5,295,413	1,569,578	1,501,357	1,101,592	694,825	915,838	398,755	450	11,477,808	199,881	919,145	1,119,026
Shasta		4,100,470	1,632,473	994,937	3,036,803	794,069	408,870	398,778	3,277,032	14,643,433	2,085,860	675,010	2,760,871
Sierra		90,134	194,750	120,892	66,813	194,208	379	44,686	-	711,862	46,367	-	46,367
Siskiyou		440,608	543,913	206,065	1,135,473	219,120	54,310	63,048	134	2,662,671	234,369	-	234,369
Solano		10,788,008	4,924,996	1,433,189	3,802,923	-	726,176	926,462	7,654	22,609,407	-	-	-
Sonoma		12,265,439	2,126,540	1,116,439	3,291,649	2,798,019	1,665,141	318,428	409,368	23,991,023	1,275,859	6,750	1,282,609
Stanislaus		8,038,215	4,083,712	2,090,870	4,163,910	1,103,444	1,552,815	438,549	48,581	21,520,095	304,696	48,884	353,581
Sutter		941,850	873,934	425,079	1,378,201	559,775	371,001	58,791	348,503	4,957,133	285,787	10,059	295,845
Tehama		1,149,337	894,885	232,128	1,206,470	228,394	189,229	46,887	-	3,947,331	26,768	-	26,768
Trinity		371,137	89,261	29,442	251,238	152,698	49,184	29,422	596,439	1,568,822	-	-	-
Tulare		8,961,267	2,974,097	1,220,267	5,014,571	4,977,258	1,737,978	845,959	30,108	25,761,505	2,594,464	80,742	2,675,206
Tuolumne		1,329,049	616,747	254,320	632,541	135,992	63,487	145,256	166,468	3,343,860	70,465	77,982	148,446
Ventura		14,837,169	2,560,887	1,946,576	7,656,141	3,637,681	2,071,350	1,149,260	1,861,387	35,720,452	6,757,106	-	6,757,106
Yolo		4,282,220	1,555,736	417,788	1,730,045	643,269	943,499	372,686	281,927	10,227,170	903,118	142,367	1,045,484
Yuba		1,052,028	633,697	159,219	1,751,740	260,216	75,496	101,708	127,031	4,161,134	524,554	-	524,554
<b>Total</b>	<b>\$0</b>	<b>\$855,659,186</b>	<b>\$292,199,437</b>	<b>\$141,504,597</b>	<b>\$346,086,126</b>	<b>\$123,439,281</b>	<b>\$125,858,456</b>	<b>\$50,367,841</b>	<b>\$45,715,335</b>	<b>\$1,980,830,260</b>	<b>\$61,276,336</b>	<b>\$20,459,648</b>	<b>\$81,735,984</b>

## 2018-2019 Total Expenditures by Component or Element - All Funds

Source: 2018-2019 Quarterly Financial Statement (4th Quarter)

Court Administration Program							
Court	Executive Office	Fiscal Services	Human Resources	Business & Facilities Services	Information Technology	Total Court Administration Program	Total
Alameda	927,435	3,748,230	4,399,047	9,450,720	8,178,421	26,703,853	104,548,132
Alpine	18,007	66,608	106,391	35,482	34,593	261,080	812,874
Amador	158,891	913,438	55,871	330,631	174,083	1,632,914	3,727,041
Butte	388,637	758,884	816,094	521,864	1,148,183	3,633,662	15,138,286
Calaveras	200,018	132,693	130,554	81,956	324,689	869,910	3,093,111
Colusa	13,442	109,137	129,344	167,176	165,415	584,514	1,950,875
Contra Costa	1,251,470	3,484,593	3,463,097	2,223,992	5,824,117	16,247,268	59,551,348
Del Norte	217,693	163,258	226,029	52,000	406,300	1,065,280	3,613,461
El Dorado	418,903	295,134	220,632	470,245	822,670	2,227,583	9,227,888
Fresno	1,583,502	2,530,444	1,609,895	2,422,979	4,914,602	13,061,422	64,496,580
Glenn	162,333	192,142	51,446	299,146	220,923	925,990	3,304,088
Humboldt	244,089	418,867	249,192	320,618	431,356	1,664,122	9,177,936
Imperial	366,085	792,046	724,390	639,037	471,196	2,992,754	12,221,037
Inyo	66,089	74,712	639,290	98,415	87,950	966,456	3,022,215
Kern	2,204,611	1,008,576	1,059,563	6,617,924	6,556,115	17,446,788	83,713,339
Kings	445,151	312,524	434,744	1,310,128	785,068	3,287,616	10,680,216
Lake	247,533	130,622	104,822	195,581	671,888	1,350,445	4,485,194
Lassen	143,179	103,987	148,304	129,469	102,801	627,740	2,981,165
Los Angeles	26,188,757	24,437,340	12,748,749	56,986,666	73,816,397	194,177,909	790,624,088
Madera	815,220	313,882	333,896	363,750	827,413	2,654,161	11,024,123
Marin	570,507	950,626	1,165,761	549,757	1,873,309	5,109,960	14,633,756
Mariposa	125,729	155,838	19,909	329,469	124,546	755,492	1,938,985
Mendocino	210,591	427,744	104,361	190,134	605,919	1,538,749	7,635,008
Merced	318,038	563,469	2,181,329	1,808,044	2,144,649	7,015,528	17,841,137
Modoc	145,386	57,758	63,786	13,803	164,746	445,480	1,383,221
Mono	207,667	235,626	187,247	181,246	292,397	1,104,183	2,422,797
Monterey	1,953,569	994,972	482,098	1,052,617	3,915,157	8,398,413	25,590,655
Napa	563,544	347,491	519,325	199,067	1,063,894	2,693,322	10,172,601
Nevada	336,156	237,554	479,399	153,794	689,895	1,896,799	7,197,556
Orange	551,520	6,146,878	6,293,845	12,480,078	10,342,061	35,814,382	196,653,819
Placer	1,218,171	662,848	456,991	4,717,390	3,477,539	10,532,939	24,573,606
Plumas	210,674	147,945	38,165	18,898	4,202	419,885	1,439,574
Riverside	1,173,410	4,390,879	4,989,755	9,974,288	9,448,189	29,976,521	165,602,614
Sacramento	840,128	3,436,765	3,761,671	4,140,185	9,075,944	21,254,692	96,260,868
San Benito	498,130	214,413	38,065	229	423,755	1,174,593	3,227,932
San Bernardino	3,681,866	2,240,277	2,543,893	5,561,791	10,612,945	24,640,772	139,723,293
San Diego	3,950,965	5,838,987	3,721,506	7,705,845	21,227,786	42,445,089	181,342,677
San Francisco	814,449	1,700,100	4,728,041	1,871,305	6,357,812	15,471,708	75,396,579
San Joaquin	726,474	2,886,167	553,743	1,684,441	2,527,255	8,378,079	46,074,410
San Luis Obispo	731,628	433,887	371,671	871,392	1,491,988	3,900,565	17,573,424
San Mateo	3,565,989	2,153,425	705,197	1,113,506	4,108,658	11,646,775	46,264,129
Santa Barbara	550,793	1,281,344	665,186	20,266	2,495,150	5,012,739	30,697,699
Santa Clara	2,581,788	5,278,835	2,924,946	6,955,875	7,834,663	25,576,106	104,537,204
Santa Cruz	374,007	349,820	349,823	701,518	2,305,798	4,080,966	16,677,800
Shasta	772,729	674,381	223,952	359,417	887,728	2,918,207	20,322,510
Sierra	17,635	77,873	44,832	6,771	846	147,956	906,185
Siskiyou	358,570	168,993	472,518	227,953	224,124	1,452,158	4,349,198
Solano	635,279	1,565,673	847,513	1,264,612	1,765,057	6,078,134	28,687,541
Sonoma	545,798	461,216	1,334,854	391,392	1,519,711	4,252,971	29,526,603
Stanislaus	579,396	1,346,096	762,764	1,698,304	4,400,328	8,786,888	30,660,563
Sutter	363,153	288,659	230,667	185,688	752,080	1,820,246	7,073,225
Tehama	328,309	436,975	112,656	119,365	883,202	1,880,507	5,854,606
Trinity	112,554	154,352	322,294	91,815	210,646	891,660	2,460,482
Tulare	1,307,979	791,516	636,702	155,937	1,945,483	4,837,617	33,274,328
Tuolumne	184,952	277,932	290,218	192,718	271,538	1,217,358	4,709,664
Ventura	1,791,525	3,325,264	1,388,333	2,230,355	4,221,153	12,956,631	55,434,189
Yolo	1,545,600	528,040	430,473	675,277	832,193	4,011,583	15,284,238
Yuba	313,146	590,425	379,896	100,700	672,593	2,056,760	6,742,449
<b>Total</b>	<b>\$70,818,851</b>	<b>\$91,808,158</b>	<b>\$72,474,735</b>	<b>\$152,713,020</b>	<b>\$227,159,115</b>	<b>\$614,973,878</b>	<b>\$2,677,540,122</b>

**FY 2018-2019 Total Expenditures by Object - All Funds**  
**Source: FY 2018-2019 Quarterly Financial Statement (4th Quarter)**

**Attachment 3**

Court	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Prior Year Expense Adjustment	Total
Alameda	80,478,747	19,053,781	569,784	4,662,500	(216,680)	104,548,132
Alpine	592,385	140,489	80,000	-	-	812,874
Amador	2,894,779	829,310	2,952	-	-	3,727,041
Butte	11,105,538	3,548,964	478,729	-	5,054	15,138,286
Calaveras	2,366,452	714,744	11,915	-	-	3,093,111
Colusa	1,074,058	875,546	1,270	-	-	1,950,875
Contra Costa	43,148,931	15,247,132	1,146,596	-	8,689	59,551,348
Del Norte	2,362,996	1,227,085	19,380	-	4,000	3,613,461
El Dorado	7,103,605	2,078,909	45,174	-	200	9,227,888
Fresno	51,435,702	12,702,615	358,263	-	-	64,496,580
Glenn	1,960,563	1,246,616	96,909	-	-	3,304,088
Humboldt	6,619,991	2,472,221	83,673	-	2,052	9,177,936
Imperial	8,778,134	3,136,447	306,456	-	-	12,221,037
Inyo	1,588,842	958,125	475,248	-	-	3,022,215
Kern	57,854,620	17,913,967	7,944,752	-	-	83,713,339
Kings	6,349,379	4,295,007	25,846	-	9,985	10,680,216
Lake	2,804,775	1,590,909	89,510	-	-	4,485,194
Lassen	1,771,217	1,205,284	4,664	-	-	2,981,165
Los Angeles	658,252,985	125,795,620	6,575,482	-	-	790,624,088
Madera	8,354,770	2,523,338	146,015	-	-	11,024,123
Marin	11,930,990	2,277,013	425,753	-	-	14,633,756
Mariposa	1,103,292	590,825	244,868	-	-	1,938,985
Mendocino	6,014,230	1,586,951	33,827	-	-	7,635,008
Merced	12,325,034	5,109,532	406,571	-	-	17,841,137
Modoc	854,177	513,162	15,882	-	-	1,383,221
Mono	1,687,078	734,977	742	-	-	2,422,797
Monterey	19,488,308	5,939,157	163,228	-	(37)	25,590,655
Napa	7,793,911	2,185,711	192,979	-	-	10,172,601
Nevada	5,518,267	1,488,079	191,211	-	-	7,197,556
Orange	160,660,462	35,119,032	874,360	-	(34)	196,653,819
Placer	15,752,216	6,326,485	2,489,503	-	5,401	24,573,606
Plumas	908,562	526,589	4,423	-	-	1,439,574
Riverside	130,407,040	33,176,661	2,040,615	-	(21,702)	165,602,614
Sacramento	82,769,639	12,735,287	755,943	-	-	96,260,868
San Benito	2,320,497	904,679	2,756	-	-	3,227,932
San Bernardino	109,337,668	29,759,773	625,851	-	-	139,723,293
San Diego	144,715,827	35,262,931	1,364,073	-	(154)	181,342,677
San Francisco	58,573,713	16,061,142	761,725	-	-	75,396,579
San Joaquin	37,714,796	8,027,827	346,695	-	(14,908)	46,074,410
San Luis Obispo	14,233,756	3,226,750	112,919	-	-	17,573,424
San Mateo	37,376,226	8,677,708	209,563	-	632	46,264,129
Santa Barbara	24,873,895	5,574,335	255,767	-	(6,298)	30,697,699
Santa Clara	84,319,249	16,644,634	885,902	2,687,419	-	104,537,204
Santa Cruz	13,457,502	2,911,763	308,535	-	-	16,677,800
Shasta	16,527,286	3,500,744	349,711	-	(55,232)	20,322,510
Sierra	460,148	403,584	2,475	-	39,978	906,185
Siskiyou	2,940,357	954,903	453,938	-	-	4,349,198
Solano	22,565,860	5,255,750	865,931	-	-	28,687,541
Sonoma	23,140,893	5,505,524	880,185	-	-	29,526,603
Stanislaus	23,477,281	6,795,992	493,363	-	(106,073)	30,660,563
Sutter	5,241,182	1,723,651	108,392	-	-	7,073,225
Tehama	4,113,795	1,738,207	2,603	-	-	5,854,606
Trinity	1,547,680	635,790	277,012	-	-	2,460,482
Tulare	24,590,034	8,553,662	129,715	-	918	33,274,328
Tuolumne	3,263,338	1,417,010	29,316	-	-	4,709,664
Ventura	41,618,956	13,317,566	490,416	-	7,250	55,434,189
Yolo	10,795,083	4,070,502	418,653	-	-	15,284,238
Yuba	4,571,038	1,984,022	188,439	-	(1,050)	6,742,449
<b>Total</b>	<b>\$2,125,887,734</b>	<b>\$508,774,018</b>	<b>\$35,866,458</b>	<b>\$7,349,919</b>	<b>-\$338,008</b>	<b>\$2,677,540,122</b>

**Constraints on Ending FY 2018-2019 Total Fund Balances All Funds**

Attachment 4

Source: FY 2018-2019 Quarterly Financial Statement (4th Quarter)

Court	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
Alameda	-	1,713,820	5,580,958	82,435	1,022,430	8,399,643
Alpine	-	15,048	-	8,047	14,357	37,452
Amador	-	35,650	180,000	7,705	-	223,355
Butte	235,186	350,422	357,292	154,079	-	1,096,979
Calaveras	244,908	173,724	60,353	97,883	16,779	593,647
Colusa	325,000	264,184	181,789	19,791	6,893	797,657
ContraCosta	-	2,116,447	359,692	398,562	-	2,874,701
DelNorte	-	505,008	88,519	35,955	-	629,482
Fresno	1,143	1,610,593	2,702,674	508,396	-	4,822,806
ElDorado	2,270	-	-	-	25,452	27,723
Glenn	-	80,607	33,641	32,250	-	146,498
Humboldt	15,659	101,896	455	80,112	-	198,122
Imperial	-	665,292	1,595,407	105,423	-	2,366,123
Inyo	2,015	399,485	-	27,020	-	428,520
Kern	1,481,021	3,508,063	-	12,778	-	5,001,862
Kings	-	264,220	1,545,405	97,563	-	1,907,188
Lake	-	180,882	255,463	30,128	-	466,473
Lassen	78,376	124,268	250,000	22,569	-	475,212
Los Angeles	59,330	23,771,590	28,361,847	4,718,326	-	56,911,094
Madera	-	542,102	315,205	14,622	-	871,929
Marin	5,000	1,023,487	459,913	49,217	-	1,537,617
Mariposa	2,359	28,329	-	24,655	-	55,343
Mendocino	777,080	239,923	187,127	73,932	-	1,278,063
Merced Revised	223,066	2,640,421	330,956	23,282	-	3,217,724
Merced	223,066	2,632,921	338,456	23,332	-	3,217,774
Modoc	-	19,268	81,788	5,341	-	106,398
Mono	27,337	51,378	34,430	146,117	-	259,263
Monterey	186,333	679,695	373,814	141,254	-	1,381,095
Napa	-	621,994	34,775	101,513	-	758,282
Nevada	-	306,498	-	14,408	-	320,906
Orange	1,457,463	6,776,483	2,888,008	2,480,366	-	13,602,320
Placer	287,669	484,877	103,464	236,542	-	1,112,552
Plumas	-	57,120	23,483	14,523	-	95,126
Riverside	-	4,658,147	4,564,227	1,421,045	-	10,643,419
Riverside	-	4,658,147	4,564,227	1,421,045	-	10,643,419
Sacramento	18,568	2,110,046	2,509,354	960,695	1,790,298	7,388,961
San Benito	113,538	22,920	239,759	547,811	-	924,028
San Diego	1,389,920	11,935,353	7,756,222	240,324	-	21,321,819
San Francisco	-	1,045,565	385,693	364,785	-	1,796,043
San Joaquin	226,122	1,922,727	81,129	295,230	-	2,525,209
San Mateo	293,803	1,074,564	3,105,344	797,981	-	5,271,692
SanBernardino	3,601,628	2,353,826	3,764,347	-	-	9,719,801
SanLuisObispo	-	2,003,348	665,982	180,612	212,356	3,062,298
Santa Barbara	-	2,891,532	2,037,707	22,163	-	4,951,402
SantaClara	18,828	102,618	-	4,155	-	125,602
SantaCruz	-	472,958	489,878	54,527	-	1,017,364
Sierra	9,960	2,173	4,515	4,784	-	21,431
Siskiyou	-	239,631	-	22,902	-	262,532
Solano	-	1,173,332	833,496	247,424	-	2,254,252
Sonoma	474,426	1,909,520	194,884	-	-	2,578,830
Stanislaus	622,304	280,553	574,468	-	-	1,477,325
Sutter	3,749	342,424	618,397	361,952	-	1,326,522
Tehama	-	212,705	201,479	216,639	-	630,823
Tulare	191,490	380,693	500,000	100,913	-	1,173,096
Tuolumne	-	227,500	-	118,263	-	345,763
Ventura	-	106,864	3,249,413	276,019	-	3,632,296
Yolo	272	572,728	1,040,994	12,315	-	1,626,309
Yuba	-	111,441	209,809	206,741	-	527,990
<b>Total</b>	<b>\$12,598,888</b>	<b>\$92,797,007</b>	<b>\$84,316,238</b>	<b>\$17,666,453</b>	<b>\$3,088,566</b>	<b>\$210,467,152</b>

## Element and Component Definitions

<b>Element and Component</b>	<b>Definitions</b>
<b>Judges and Courtroom Support</b>	<p>Includes salaries, benefits, and public agency retirement contributions for the following:</p> <ul style="list-style-type: none"> <li>▪ Judges</li> <li>▪ Temporary judges</li> <li>▪ Subordinate judicial officers (i.e., court commissioners, referees, and hearing officers)</li> </ul> <p>Includes costs related to the assignment of active and retired judges (assigned judges) to expedite judicial business and to equalize judicial workload.</p> <p>Includes salaries, benefits, and other resource costs of personnel that directly support case adjudication as follows:</p> <ul style="list-style-type: none"> <li>▪ Courtroom clerks</li> <li>▪ Secretarial support</li> <li>▪ Attorneys providing legal research and other legal services to support case adjudication</li> <li>▪ Court reporters, including transcript costs</li> <li>▪ Court attendants providing in-courthouse custody to secure housing and movement of prisoners within the courtroom and court facility.</li> </ul> <p>Does not include supervisors of courtroom staff, unless performing in court operations.</p>
<b>Case Type Services</b>	<p>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.</p>
Criminal	<p>Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support criminal case processing</p> <p>Includes costs for counter clerks processing traffic matters</p>
Civil	<p>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.</p> <p>Includes costs for counter clerks processing filings related to civil cases.</p>
Family and Children	<p>Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support family and dependency case processing, including the following:</p> <ul style="list-style-type: none"> <li>▪ Court-appointed counsel for children and parents in juvenile dependency proceedings</li> <li>▪ Dependency mediation</li> <li>▪ Psychiatric evaluations</li> <li>▪ Costs associated with the Court Appointed Special Advocate program</li> </ul>
<b>Operational Support</b>	<p>Activities that provide non-case-type specific support for court operations, including the management of files and calendars of the courts.</p>
Other Support Operations	<p>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:</p> <ul style="list-style-type: none"> <li>▪ 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</li> <li>▪ Manage files and calendars</li> <li>▪ Store and retrieve court records</li> <li>▪ Perform clerical functions for the trial court’s appellate activities</li> </ul>

Element and Component	Definitions
Court Interpreters	<p>Includes services performed by staff interpreters, certified and noncertified contract interpreters, and interpreter coordinators, defined as follows:</p> <ul style="list-style-type: none"> <li>▪ Staff interpreters are regular employees of the court and receive salary and benefits.</li> <li>▪ Certified and noncertified contract interpreters are not court employees. Their services are provided per diem and funded as professional and consultant services.</li> <li>▪ Interpreter coordinators perform the daily assignment of qualified court interpreters.</li> </ul>
Jury Services	<p>Ensures the right to a jury trial through the management of juror summons, selection, and facilities in the court. Also includes juror compensation.</p> <p>Under Trial Court Trust Fund, includes criminal but <i>not</i> civil and grand jury costs for:</p> <ul style="list-style-type: none"> <li>▪ Jury commissioners, who are responsible for collecting lists of qualified prospective jurors, submitting lists to the court, and managing the jury program</li> <li>▪ Jury fees, jury coordination, child and dependent care for jurors, and jury sequestration</li> </ul>
Security	<p>Includes security services provided by marshals, private contract security personnel (i.e., Guardsmark), and court attendants whose primary purpose is court security.</p> <p>Includes the following types of security costs incurred by the court:</p> <ul style="list-style-type: none"> <li>▪ Personnel who provide courtroom and internal security</li> <li>▪ Personnel who provide entrance screening security</li> <li>▪ Personnel who provide in-courthouse custody of prisoners within the courtroom and court facility</li> <li>▪ Personnel, up to the level of captain, who provide supervision or management of personnel providing court security at least 0.25 FTE</li> <li>▪ Purchase and maintenance of security equipment</li> </ul>
Enhanced Collections	<p>Includes activities performed to collect debt related to fines, fees, penalties, forfeitures, etc.</p> <p>Includes costs for the following:</p> <ul style="list-style-type: none"> <li>▪ Personnel who perform debt collection activities</li> <li>▪ Services provided by contract debt collection agencies</li> <li>▪ Operating expenses associated with debt collection activities</li> </ul>
Other Non-court Operations	<p>Includes non-court operation activities and services, such as grand jury, pretrial services, small claims advisors, and dispute resolution programs.</p>
Executive Office	<p>As its primary responsibility, directs all administrative activities for the trial courts, including the following:</p> <ul style="list-style-type: none"> <li>▪ Court executive/administrative officer</li> <li>▪ Deputy court executive or court administrative officer</li> <li>▪ Secretarial and administrative support for the above</li> </ul> <p>Includes costs for services provided to judicial officers.</p>
Fiscal Services	<p>Includes the chief financial officer and personnel associated with the development of court budgets, including accounting and all aspects of financial management.</p>
Human Resources	<p>Includes the following:</p> <ul style="list-style-type: none"> <li>▪ 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</li> <li>▪ 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)</li> </ul>

<b>Element and Component</b>	<b>Definitions</b>
Business and Facilities Services	<p>Includes the following activities and services:</p> <ul style="list-style-type: none"> <li>▪ Personnel and costs associated with building maintenance, providing business services and supplies, and procurement</li> <li>▪ Telecommunication costs</li> <li>▪ Contractual perimeter security services to control facility access</li> <li>▪ Costs associated with legal and contractual services, intergovernmental charges and other charges associated with the courts, and any other administrative costs</li> <li>▪ Activities associated with the management of court fixed assets</li> </ul>
Information Technology	<p>Includes costs for the following:</p> <ul style="list-style-type: none"> <li>▪ Chief information officer and support personnel</li> <li>▪ 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</li> <li>▪ Technology consulting services</li> <li>▪ Technology training activities for judicial and non-judicial employees</li> </ul>

## FUND BALANCE POLICY

### BACKGROUND

In the Supplemental Report of the 2006 Budget Act, the Legislature specified that the Judicial Council report on court reserves and provide its policy governing trial court reserves. On October 20, 2006 and revised on April 23, 2009, the Judicial Council approved a fund balance policy for trial courts. Financial accounting and reporting standards and guidelines have been established by the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB). The Trial Court Financial Policy and Procedures Manual, in compliance with these standards and guidelines, specifies that the trial courts are responsible for the employment of “sound business, financial and accounting practices” to conduct their operations.

In addition, Government Code section 77203 specifies that the Judicial Council has the authority to authorize trial courts to carry over unexpended funds from one year to the next. Consistent with this provision, this policy provides courts with specific directions for identifying fund balance resources necessary to address statutory and contractual obligations on an accurate and consistent basis as well as maintaining a minimum level of operating and emergency funds. In addition, this policy provides the necessary structure to ensure funds are available to maintain service levels for various situations that confront the trial courts including a late state budget.

GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, is effective for financial statements for periods beginning after June 15, 2010 and will impact year-end closing statements for the fiscal year 2010–11.

### PURPOSE

Governmental agencies/entities report the difference between their assets and obligations as fund balance. Under GASB Statement 54, fund balances for governmental funds must be reported in classifications that comprise a hierarchy. The statement distinguishes between nonspendable and other amounts that are classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Under GASB 54, the number of classifications has been expanded from 2 to 5.

The purpose of this policy is to establish uniform standards, consistent with GASB 54, for the reporting of fund balance by trial courts and to maintain accountability over the public resources used to finance trial court operations.

### POLICY

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.



## **Fund Balance Classifications**

Beginning with the most binding constraints, fund balance amounts must be reported in the following classifications:

- Nonspendable Fund Balance
- Restricted Fund Balance
- Committed Fund Balance
- Assigned Fund Balance
- Unassigned Fund Balance (General Fund only)

When allocating fund balance to the classifications and categories, allocations must follow the following prioritization:

1. Nonspendable Fund Balance
2. Restricted Fund Balance
3. Contractual commitments to be paid in the next fiscal year
4. The minimum calculated operating and emergency fund balance
5. Other Judicial Council mandates to be paid in the next fiscal year
6. Contractual commitments to be paid in subsequent fiscal years
7. Assigned Fund Balance designations
8. Unassigned Fund Balance

If there is insufficient fund balance to cover any or all of the first five priorities, the shortfall should be explained in detail in attached footnotes. Also, there are additional reporting requirements when the amount allocated to the operating and emergency category is below the minimum required.

### **Nonspendable Fund Balance**

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
- Principal of a permanent (e.g., endowment) fund

This represents the ‘newest’ classification in comparison to the descriptions used before the creation of GASB 54. To some extent, the remaining 4 classifications are somewhat mirrored in the prior definitions.

### **Restricted Fund Balance**

Restricted Fund Balance includes amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation.

- 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).
- Imposed by Law (Statutory)  
A restricted fund balance that consists of unspent, received revenues whose use is statutorily restricted (e.g., children’s waiting room and dispute resolution program funding).

**Committed Fund Balance**

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.

**[The following strikethrough language is suspended until June 30, 2020]**

~~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 of the Courts, or designee, in writing and provide a plan with a specific timeframe to correct the situation.~~

**Assigned Fund Balance**

This is a fund balance that 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:

- All remaining amounts that are reported in governmental funds, other than general fund, that are not classified as nonspendable and are neither restricted nor committed and
- 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.

Courts will identify assigned fund balances according to the following categories:

1. **One-time facility – Tenant improvements** Examples include carpet and fixture replacements.
2. **One-time facility – Other Examples** include amounts paid by the Judicial Council on behalf of the courts.
3. **Statewide Administrative Infrastructure Initiatives.** Statewide assessment in support of technology initiatives (e.g., Phoenix) will be identified in this designation.
4. **Local Infrastructure (Technology and non-technology needs)** Examples include interim case management systems and non-security equipment.
5. **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.
  - a. 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 sub-category. 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 at the average amount calculated.

In a footnote, the court should note the amount of its employees' currently earned leave balance that is more than the established designated fund balance. The amount would be determined by multiplying the hours of earned vacation or annual leave on the payroll records for each employee times his or her current salary rate minus the designated fund balance established.

- b. 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.

In a footnote, the court should note the amount of the current unfunded pension obligation that is in excess of the established designated fund balance.

- c. 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.

Note: The ARC amounts are located in each court's actuarial report, which is entitled "Postretirement Benefit Valuation Report".

In a footnote, the court should note the amount of the cumulative unfunded retiree health care obligation that is in excess of the established designated fund balance.

- d. Workers compensation (if managed locally). The amount estimated to be paid out in the next fiscal year.
  - e. 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.
6. **Professional and consultant services.** Examples include human resources, information technology, and other consultants.
  7. **Security.** Examples include security equipment,-and pending increases for security service contracts.
  8. **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.

9. **Miscellaneous (required to provide detail).** Any other planned commitments that are not appropriately included in one of the above designated fund balance sub-categories should be listed here with a description in sufficient detail to determine its purpose and requirements.

**Unassigned Fund Balance – for General Fund Use Only**

Unassigned Fund Balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other fund balance and that has not been restricted, committed, or assigned to specific purposes within the general fund.

The general fund is the only fund that shall report a positive unassigned fund balance amount.