



JUDICIAL COUNCIL OF CALIFORNIA

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

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REPORT TO THE JUDICIAL COUNCIL

Item No.: 21-025
For business meeting on January 22, 2021

Title

Report to the Legislature: Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for 2019–20

Agenda Item Type

Information Only

Date of Report

December 16, 2020

Submitted by

Judicial Council staff
Fran Mueller, Deputy Director
Budget Services

Contact

Oksana Tuk, 916-643-8027
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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 includes financial data for trial courts from all fund sources, which is displayed by individual trial court with totals and fund balances for all courts. The report must be submitted on or before December 31 following the close of each fiscal year. On December 31, the Judicial Council staff submitted the *Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for 2019–20*, to the Legislature.

Relevant Previous Council Action

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

Analysis/Rationale

As required by the Government Code sections 68502.5(b) and 77202.5(b), this Judicial Council report to the Legislature presents trial court financial information for 2019–20, including revenues; expenditures at the program, component, and object levels; and fund balance constraints. All data are reported for each trial court and include totals for all trial courts.

Fiscal Impact and Policy Implications

For 2019–20, the trial courts reported revenues of \$2.804 billion, expenditures of \$2.790 billion, and fund balances totaling \$210.7 million. Data was compiled from the 2019–20 fourth quarter Quarterly Financial Statements.

Government entities report the difference between their assets and obligations as fund balance. 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 in classifications. Based on GASB Statement No. 54, the total fund balance of \$210.7 million is classified as follows: \$14.03 million was nonspendable, \$98.71 million was restricted, \$50.94 million was committed, \$47.02 million was assigned, and \$0 was unassigned.

Detailed financial data for each trial court, program element and component definitions, and information on the Judicial Council's Fund Balance Policy can be found in the attached report.

Attachments and Links

1. Attachment A: *Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for 2019–20*



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Chief Justice of California
Chair of the Judicial Council

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Chair, Executive and Planning Committee

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

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MR. MARTIN HOSHINO
Administrative Director
Judicial Council

December 31, 2020

Chair, Senate Committee on Budget and Fiscal Review
Chair, Joint Legislative Budget Committee
State Capitol, Room 5019
Sacramento, California 95814

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 2019–20, as required under Government Code sections 68502.5(b) and 77202.5(b)

Dear committee chairs, 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 2019–20.

This report provides the financial data from all fund sources, by individual trial court and with totals for all trial courts: revenues; expenditures at the program, component, and object levels; and fund balances for 2019–20.

This information was compiled from data reported by the trial courts in the 2019–20 fourth quarter Quarterly Financial Statements. For 2019–20, the trial courts reported revenues of \$2.804 billion (Attachment 1), expenditures of \$2.790 billion (Attachments 2 and 3), and fund balances totaling \$210.7 million (Attachment 4).

Government entities report the difference between their assets and obligations as fund balance. 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 in classifications (Attachment 6). Based on GASB Statement No. 54, the total fund balance of \$210.7 million is classified as follows: \$14.03 million was nonspendable, \$98.71 million was restricted, \$50.94 million was committed, \$47.02 million was assigned, and \$0 was unassigned.

Detailed financial data for each trial court, program element and component definitions, and information on the Judicial Council's Fund Balance Policy can be found in the attached report.

If you have any questions related to this report, please contact Ms. Fran Mueller, Deputy Director, Judicial Council Budget Services, at 916-263-5771.

Sincerely,

A handwritten signature in blue ink, appearing to read "Martin Hoshino".

Martin Hoshino
Administrative Director
Judicial Council

MH/OT
Attachments

cc: Cara L. Jenkins, Legislative Counsel
Erika Contreras, Secretary of the Senate
Sue Parker, 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
Gabriel Petek, Legislative Analyst, Legislative Analyst's Office
Jessie 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
Hans Hemann, 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. Jasperson, Director, Governmental Affairs, Judicial Council
Fran Mueller, Deputy Director, Budget Services, Judicial Council
Zlatko Theodorovic, Deputy Director, Budget Services, Judicial Council
Yvette Casillas-Sarcos, Administrative Coordinator, Governmental Affairs, Judicial Council

2019-2020 Total Revenues - All Funds

Source: 2019-2020 Quarterly Financial Statements (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	83,345,437	399,311	675,749	4,878,420	-	1,620,924	3,102,046	94,021,887	1,862,404	493,006	1,906,734	4,262,144
Alpine	746,040	-	-	89	-	32,298	20,340	798,767	-	-	-	-
Amador	3,388,078	4,856	-	53,206	-	534,310	51,756	4,032,206	196,792	26,024	-	222,816
Butte	12,606,581	46,035	82,500	188,599	-	1,127,315	124,077	14,175,107	278,926	478,855	265	758,046
Calaveras	2,854,376	29,421	-	69,736	-	415,003	50,506	3,419,042	177,943	1,120	-	179,063
Colusa	1,869,960	2,643	-	100,212	-	116,526	24,773	2,114,114	60,213	2,432	-	62,645
Contra Costa	46,592,342	144,156	357,174	3,182,989	-	5,487,874	1,396,191	57,160,726	1,180,809	104,209	-	1,285,018
Del Norte	3,031,304	-	-	53,352	-	249,995	94,130	3,428,781	113,562	53,095	-	166,657
El Dorado	8,149,659	23,412	-	208,391	-	194,195	217,668	8,793,325	375,648	96,776	-	472,424
Fresno	52,901,425	209,454	416,907	2,137,906	-	4,214,236	3,340,363	63,220,291	2,461,063	437,437	221,115	3,119,615
Glenn	2,381,019	(354)	-	107,690	-	168,469	54,665	2,711,489	122,922	31,718	-	154,640
Humboldt	7,590,734	353,802	-	184,169	-	811,043	73,084	9,012,832	235,742	201,207	-	436,949
Imperial	10,385,725	23,825	-	580,742	-	127,959	125,539	11,243,790	312,422	-	-	312,422
Inyo	2,320,232	4,693	-	79,794	-	96,219	75,586	2,576,524	114,644	108,267	-	222,911
Kern	54,840,367	113,238	-	3,804,164	-	4,920,136	3,544,268	67,222,173	1,482,465	45,656	-	1,528,121
Kings	8,943,187	38,581	-	619,819	-	1,346,641	45,118	10,993,346	441,023	17,905	-	458,928
Lake	4,270,229	207,130	-	134,433	-	90,629	9,123	4,711,544	285,087	11,370	-	296,457
Lassen	2,632,058	3,911	-	48,411	-	334,986	7,839	3,027,205	96,064	16,206	-	112,270
Los Angeles	569,802,527	1,322,466	123,730,907	38,902,474	773,747	10,170,918	18,887,968	763,591,007	9,186,876	1,317,001	1,410,207	11,914,084
Madera	8,763,847	105,551	-	443,699	-	1,089,397	384,825	10,787,319	388,251	32,794	-	421,045
Marin	12,407,928	229,013	-	618,387	-	210,528	644,511	14,110,367	202,576	-	5,000	207,576
Mariposa	1,414,733	2,729	11,000	21,901	-	95,626	22,301	1,568,290	69,984	-	-	69,984
Mendocino	6,509,205	22,704	-	445,808	-	293,421	312,763	7,583,901	292,229	237,299	-	529,528
Merced	13,548,010	34,747	-	1,061,620	-	1,132,639	774,827	16,551,843	788,875	16,946	-	805,821
Modoc	1,097,426	178,920	-	3,510	-	369,493	31,967	1,681,276	71,764	15,063	-	86,827
Mono	2,120,099	1,735	11,000	55,534	-	124,995	85,641	2,399,004	73,201	-	7,514	80,715
Monterey	22,007,967	55,962	180,266	1,408,690	-	810,605	277,496	24,740,986	564,985	594,463	125,061	1,284,509
Napa	7,977,421	35,903	50,116	705,651	-	936,798	309,795	10,015,684	189,387	1,610	-	190,997
Nevada	5,732,341	48,714	45,000	67,586	-	461,936	95,495	6,451,072	318,973	6,614	-	325,587
Orange	147,556,295	965,000	737,122	10,033,783	16,802	9,135,465	6,929,920	175,374,387	2,548,539	1,152,701	145,232	3,846,472
Placer	19,133,221	-	-	449,689	-	1,020,800	634,796	21,238,506	364,051	225,941	-	589,992
Plumas	1,393,922	-	-	11,332	-	40,859	14,929	1,461,042	142,316	16,282	-	158,598
Riverside	117,202,612	301,691	16,056,541	6,129,219	-	10,361,957	923,656	150,975,676	1,676,893	33,793	-	1,710,686
Sacramento	84,821,500	2,934,478	614,506	3,875,023	32,039	4,627,971	3,560,591	100,466,108	1,655,372	191,251	-	1,846,623
San Benito	3,363,911	58,775	15,000	96,391	-	157,728	34,642	3,726,447	231,941	-	-	231,941
San Bernardino	114,167,373	323,426	743,524	6,260,000	-	13,852,957	1,264,732	136,612,012	4,281,489	233,916	435,625	4,951,030
San Diego	155,936,453	791,327	-	6,165,633	2,396	2,959,674	2,853,598	168,709,081	3,203,050	597,388	2,566	3,803,004
San Francisco	55,453,373	110,596	481,871	3,309,619	10,993	4,089,915	5,487,134	68,943,501	1,128,336	609,911	743,084	2,481,331
San Joaquin	38,983,872	94,413	-	1,689,177	-	873,231	1,245,356	42,886,049	883,763	928,073	907,024	2,718,860
San Luis Obispo	15,335,955	59,577	97,500	942,939	-	348,099	298,957	17,083,027	257,194	19,388	-	276,582
San Mateo	37,149,533	170,445	243,408	2,427,427	-	3,163,696	2,411,112	45,565,621	583,328	667,618	289,870	1,540,816
Santa Barbara	24,710,891	-	199,500	2,059,677	-	900,910	1,597,661	29,468,639	769,517	410,557	-	1,180,074
Santa Clara	80,597,840	626,443	700,048	5,846,426	-	1,651,336	2,309,466	91,731,559	2,589,026	433,319	1,211,118	4,233,463
Santa Cruz	14,207,228	34,992	-	862,905	-	312,527	203,558	15,621,210	300,336	907,539	-	1,207,875
Shasta	15,526,812	19,479	81,875	238,317	-	2,808,746	262,221	18,937,450	496,756	118,286	4,763	619,805
Sierra	758,602	102,520	-	41	-	33,688	9,616	904,467	-	12,264	-	12,264
Siskiyou	3,285,463	5,653	30,000	45,377	-	333,924	91,038	3,791,455	183,257	5,832	-	189,089
Solano	25,807,725	55,160	185,810	663,477	-	655,118	353,778	27,721,068	628,306	139,669	720,662	1,488,637
Sonoma	24,740,211	45,868	-	1,608,399	-	2,237,567	1,172,049	29,804,094	769,718	29,714	-	799,432
Stanislaus	25,856,811	69,333	-	1,483,283	-	522,156	1,305,229	29,236,812	1,106,073	165,240	-	1,271,313
Sutter	6,227,309	12,266	-	297,840	-	525,567	159,761	7,222,743	291,656	105,631	-	397,287
Tehama	4,857,345	18,064	-	178,748	-	467,103	108,184	5,629,444	181,077	18,458	-	199,535
Trinity	2,171,131	76,230	-	70,962	-	128,737	53,679	2,500,739	9,893	22,420	-	32,313
Tulare	24,983,343	59,691	-	1,587,506	-	3,053,103	33,744	29,717,387	936,424	120,634	-	1,057,058
Tuolumne	4,036,053	-	26,877	29,178	-	398,457	50,352	4,540,917	273,527	19,249	30,000	322,776
Ventura	40,332,825	86,170	-	1,818,616	-	4,301,375	968,752	47,507,738	731,545	689,975	19,959	1,441,479
Yolo	12,597,176	47,083	76,295	882,435	-	1,255,690	210,076	15,068,755	314,935	24,221	-	339,156
Yuba	5,346,688	9,434	-	64,094	-	647,597	90,867	6,158,680	315,811	81,443	-	397,254
Total	\$2,066,771,730	\$10,720,672	\$145,850,496	\$119,294,495	\$835,977	\$108,451,027	\$68,824,115	\$2,520,748,512	\$48,798,959	\$12,327,786	\$8,185,799	\$69,312,544

2019-2020 Total Revenues - All Funds

Source: 2019-2020 Quarterly Financial Statements (4th Quarter)

Attachment 1

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	563,751	-	-	2,231,433	98,825	2,809,767	136,483	(12,601)	5,360,685	101,307	-	84,173	11,373,823	109,657,854	
Alpine	4,503	-	-	-	-	23,649	-	-	-	-	-	741	28,893	827,660	
Amador	16,334	-	-	-	47,674	270,837	-	(814)	-	15,145	-	1,252	350,428	4,605,450	
Butte	69,175	-	-	11,003	-	585,805	-	-	-	341,016	-	23,421	1,030,420	15,963,573	
Calaveras	21,390	-	-	10,163	-	125,429	-	-	-	-	-	123	157,105	3,755,210	
Colusa	25,516	-	-	19,230	-	92,199	-	-	-	-	-	92	137,037	2,313,796	
Contra Costa	293,094	-	-	1,031,311	-	3,695,946	-	-	303,127	80,629	-	5,641	5,409,748	63,855,492	
Del Norte	26,609	-	-	23,583	3,568	242,622	-	-	242	-	-	71	296,695	3,892,133	
El Dorado	35,673	-	-	299,091	20,113	396,729	-	1,401	70,524	2,799	-	19,972	846,302	10,112,051	
Fresno	309,369	-	-	604,457	-	813,743	-	-	184,909	639,141	5,080	170,713	2,727,412	69,067,318	
Glenn	13,798	-	-	22,974	-	269,085	-	-	132,739	6,685	-	3,397	448,678	3,314,807	
Humboldt	67,937	-	-	57,021	44,248	8,397	13,695	(213,451)	1,571	259	-	5,033	(15,290)	9,434,491	
Imperial	77,805	-	-	116,406	11,882	637,739	8,132	-	141,943	282,817	-	7,490	1,284,214	12,840,426	
Inyo	15,015	-	-	56,783	3,352	135,631	491	(2,425)	84,346	126	-	-	293,319	3,092,754	
Kern	287,723	-	-	852,974	50,732	3,854,232	46,671	431,531	213,396	1,089,134	-	9,913,254	16,739,647	85,489,941	
Kings	62,794	-	-	130,420	-	381,373	-	28	138,610	1,814	-	94	715,133	12,167,407	
Lake	24,755	-	-	10,308	763	-	706	(2,070)	940	20,214	-	566	56,182	5,064,183	
Lassen	18,092	-	-	-	13,910	-	164,156	-	20,898	-	-	2,147	219,203	3,358,678	
Los Angeles	3,059,807	-	3,827	34,032,246	2,843,826	-	172,336	(500)	-	6,778,678	-	45,837	46,936,057	822,441,148	
Madera	50,945	-	-	142,104	-	-	-	-	14,605	76,302	2,000	864	286,820	11,495,184	
Marin	89,792	-	-	230,955	279,440	-	-	(36,932)	18,412	21,972	-	1,089	604,728	14,922,671	
Mariposa	8,224	-	-	9,367	92	221,082	-	-	-	549	-	-	239,314	1,877,588	
Mendocino	49,316	-	-	125,032	3,021	-	1,059	(20,085)	249,510	-	-	4,312	412,165	8,525,594	
Merced	97,020	-	-	346,224	18,049	421,184	52,972	6	51,741	70,325	-	99	1,057,620	18,415,284	
Modoc	11,254	-	-	3,819	647	72,166	-	(1)	(99,750)	11,245	-	-	(620)	1,767,483	
Mono	14,853	-	-	34,973	-	67,057	-	(12,942)	2,405	3,595	-	161	110,102	2,589,821	
Monterey	118,223	-	-	247,023	7,669	-	-	(175)	68,768	117,745	-	119,780	679,033	26,704,528	
Napa	46,801	-	-	179,939	372,251	-	-	10	17,579	5,945	-	-	622,525	10,829,206	
Nevada	32,748	-	-	123,224	7,150	381,178	-	(407)	35,515	70,826	-	8,147	658,381	7,435,040	
Orange	767,562	-	2,000	3,900,230	1,147,320	5,149,691	-	410,802	7,224,233	4,250,996	-	68,587	22,921,421	202,142,280	
Placer	108,551	-	-	302,449	5,805	-	-	31,460	5,119	1,232,191	14,240	825	1,700,640	23,529,138	
Plumas	6,950	-	-	4,561	-	-	-	-	-	1,434	-	214	13,159	1,632,799	
Riverside	612,718	-	3	4,264,609	156,052	9,944,742	11,289	(449,759)	744,209	4,553,920	-	86,296	19,924,079	172,610,441	
Sacramento	582,295	-	-	2,006,931	8,554	352,913	1,465	-	1,032,500	1,033,682	-	70,028	5,088,368	107,401,099	
San Benito	38,065	-	-	56,145	-	-	-	12,001	25,175	740	-	1,137	133,263	4,091,651	
San Bernardino	463,023	-	1,809	2,501,913	1,356,255	-	-	-	376,930	105,482	-	8,857	4,814,269	146,377,311	
San Diego	1,022,529	-	390	1,960,020	112,821	7,721,627	17,670	(52,735)	2,647,226	550,823	-	31,178	14,011,549	186,523,634	
San Francisco	374,810	-	-	84,411	11,518	2,977,335	732,065	362,095	949,884	98,818	-	81,442	5,672,378	77,097,210	
San Joaquin	229,959	-	-	310,234	-	498,924	38,388	(6,519)	1,186,219	1,231,938	-	2,553	3,491,696	49,096,605	
San Luis Obispo	116,342	-	-	360,770	39,703	274,395	-	(54,901)	36,263	299,928	-	1,248	1,073,748	18,433,357	
San Mateo	465,912	-	-	389,410	(3,095)	9,475	3,279	-	135,511	1,101,947	-	6,712	2,109,151	49,215,588	
Santa Barbara	206,260	-	-	112,215	125,000	1,114,044	-	-	667,393	266,126	1,501	75,267	2,567,806	33,216,519	
Santa Clara	341,323	-	3,494	807,888	-	4,322,418	29,500	(18,971)	114,315	5,165,223	-	190,193	10,955,383	106,920,405	
Santa Cruz	83,948	-	-	119,048	-	97,381	-	-	46,863	149,847	-	27,302	524,389	17,353,474	
Shasta	70,750	-	-	277,140	493	2,761,627	-	266	472,907	29,185	-	23,316	3,635,684	23,192,939	
Sierra	6,584	-	-	1,389	-	5,098	-	-	-	7,479	-	11,528	32,078	948,809	
Siskiyou	18,437	-	-	43,300	523	261,633	7,905	-	2,568	-	-	7,672	342,038	4,322,582	
Solano	149,947	-	-	552,347	226,290	87,223	-	(6,215)	461,139	20,347	-	8,001	1,499,079	30,708,784	
Sonoma	191,814	-	-	240,654	-	1,372,321	-	(33)	7,080	127,613	-	48,687	1,988,136	32,591,662	
Stanislaus	156,264	-	-	196,203	-	322,581	4,378	28,504	182,859	417,174	-	16,234	1,324,197	31,832,322	
Sutter	48,221	-	-	84,697	-	243,974	1,740	12,430	1,872	-	-	401	393,335	8,013,365	
Tehama	33,878	-	-	24,518	-	138,395	-	-	3,054	169,775	-	124	369,744	6,198,723	
Trinity	13,104	-	-	14,499	-	-	-	1,807	-	98,927	600	2,160	131,097	2,664,149	
Tulare	91,437	-	115	271,558	289,425	2,423,615	58,893	(3,290)	798,724	373,140	-	6,981	4,310,598	35,085,043	
Tuolumne	17,084	-	-	-	54,732	-	67,719	-	-	233,763	2,094	-	-	375,392	5,239,085
Ventura	213,585	-	-	1,108,514	174,724	7,207,975	6,241	(15,737)	-	56,422	-	12,097	8,763,821	57,713,038	
Yolo	87,216	-	-	109,662	187,280	894,186	-	366,379	-	61,977	-	20,911	1,727,611	17,135,522	
Yuba	26,468	-	-	34,749	5,597	512,199	-	-	-	20,106	-	1,019	600,138	7,156,072	
Total	\$12,057,352	\$0	\$11,638	\$61,160,769	\$7,657,567	\$64,431,497	\$1,345,358	\$769,055	\$24,347,623	\$31,165,602	\$23,421	\$11,229,439	\$214,199,321	\$2,804,260,377	

2019-2020 Total Expenditures by Component or Element - All Funds

Source: 2019-2020 Quarterly Financial Statements (4th Quarter)

Court	Unassigned	Court Operations Program									Non-Court Operations Program		
		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		31,013,911	15,882,480	5,422,135	15,811,634	1,615,296	5,402,166	1,679,744	3,439,617	80,266,983	2,805,609	487,981	3,293,590
Alpine		430,870	-	-	29,585	11,205	89	19,978	1,400	493,127	23,649	-	23,649
Amador		790,332	604,390	480,342	376,252	(316)	54,351	21,854	3,696	2,330,901	270,837	-	270,837
Butte		3,571,552	1,552,914	393,111	2,644,548	1,263,734	234,269	192,324	630,621	10,483,073	569,783	909,133	1,478,916
Calaveras		764,029	410,056	162,608	465,931	347,856	74,633	58,378	2,031	2,285,522	108,914	225,375	334,289
Colusa		269,067	133,610	71,359	255,128	271,996	134,759	5,900	-	1,141,819	98,637	-	98,637
Contra Costa		13,757,615	4,457,262	3,536,081	10,270,335	4,164,545	3,184,235	1,219,652	25,428	40,615,153	4,104,869	12,777	4,117,646
Del Norte		889,115	218,100	129,938	742,881	381,576	54,783	23,993	6,582	2,446,968	244,786	-	244,786
El Dorado		2,493,750	711,859	410,919	1,472,219	320,803	214,503	141,490	26,937	5,792,480	427,175	389,116	816,291
Fresno		16,446,272	12,576,057	4,827,346	13,198,741	3,892,076	2,132,761	806,487	308,409	54,188,149	814,512	191,782	1,006,294
Glenn		482,607	535,245	181,184	706,825	25,325	187,232	75,684	4,722	2,198,824	293,743	518	294,261
Humboldt		3,055,566	-	356,564	703,915	2,953,369	189,465	248,140	168,224	7,675,243	8,386	-	8,386
Imperial		3,130,775	1,875,158	797,046	1,072,891	573,237	616,183	257,287	400,043	8,722,620	555,007	152,917	707,924
Inyo		422,886	267,038	50,466	509,874	255,291	79,793	61,031	73,155	1,719,534	134,349	84,268	218,617
Kern		22,190,093	8,791,522	4,914,579	12,007,859	3,270,390	3,841,789	1,315,895	158,430	56,490,557	3,860,385	9,426,020	13,286,405
Kings		2,985,761	1,304,855	830,735	1,413,656	274,942	543,399	248,231	631,897	8,233,476	381,373	8,400	389,773
Lake		380,492	76,790	88,190	554,013	1,807,053	135,583	11,140	167,296	3,220,557	-	(1,041)	(1,041)
Lassen		420,666	415,139	83,096	621,230	212,238	54,936	46,584	297,014	2,150,903	164,205	16,285	180,490
Los Angeles		338,760,932	75,210,513	39,252,137	69,053,253	25,725,581	39,340,358	14,264,652	12,339,690	61,947,116	-	-	-
Madera		3,127,619	1,320,272	630,479	2,371,075	264,050	580,924	341,976	325,262	8,961,657	-	-	-
Marin		4,413,176	1,234,928	1,399,671	1,254,159	207,350	716,746	204,181	-	9,430,211	-	-	-
Mariposa		216,579	188,033	88,589	170,827	268,832	32,202	22,173	893	988,128	168,966	239	169,205
Mendocino		1,371,969	1,098,728	573,060	1,640,318	1,439,817	418,826	197,354	88,004	6,828,076	-	-	-
Merced		3,996,185	2,158,418	947,351	2,514,388	668,191	1,131,150	189,977	18,247	11,623,907	421,184	1,857	423,041
Modoc		323,515	275,664	208,590	247,261	-	3,510	9,328	5,600	1,073,468	72,328	3,000	75,328
Mono		300,605	403,235	203,250	106,133	-	56,072	32,945	2,481	1,104,721	67,046	355	67,401
Monterey		6,492,942	4,040,990	475,899	3,137,673	1,482,041	1,417,137	320,901	525,863	17,893,446	106,907	11,153	118,060
Napa		3,392,299	1,336,481	518,642	1,330,626	110,737	706,171	205,554	185,868	7,786,378	9,771	5,102	14,873
Nevada		902,901	1,389,315	805,773	1,105,138	-	67,586	108,122	396,426	4,775,261	327,745	-	327,745
Orange		68,318,093	18,212,975	7,588,622	26,086,188	22,515,300	10,758,805	2,601,256	2,624,361	158,700,600	5,212,916	2,234,917	7,447,833
Placer		5,460,461	2,695,919	1,083,195	4,005,198	466,747	522,278	388,321	2,421	14,624,540	-	-	-
Plumas		263,922	393,481	41,223	251,003	148,799	11,446	7,346	-	1,117,220	-	-	-
Riverside		57,133,781	18,536,301	13,890,006	33,091,754	-	6,598,092	2,721,228	2,676,008	134,647,170	10,398,960	3,508	10,402,468
Sacramento		36,399,626	12,144,008	5,257,340	14,159,038	4,366,285	4,828,345	1,654,588	1,477,763	80,286,993	389,170	244,194	633,364
San Benito		265,941	824,133	512,761	497,591	-	99,871	9,992	60	2,210,349	-	686	686
San Bernardino		41,766,945	13,507,582	6,406,479	30,908,287	15,016,099	6,372,977	1,842,132	4,088,929	119,909,430	261	577,320	577,581
San Diego		61,136,215	28,639,671	8,553,955	27,181,713	1,925,350	6,102,939	2,176,875	622,063	136,338,781	10,124,495	1,130,685	11,255,180
San Francisco		25,117,885	7,800,390	4,713,411	9,303,008	3,750,938	3,777,415	2,177,896	29,666	56,670,609	2,977,335	28,001	3,005,336
San Joaquin		14,845,672	9,408,662	2,767,524	6,228,034	2,228,533	1,757,253	684,792	1,068,871	38,989,341	498,924	250,387	749,311
San Luis Obispo		6,431,768	2,449,093	1,377,607	2,131,571	185,512	955,353	446,444	5,199	13,982,547	274,395	-	274,395
San Mateo		18,945,782	5,646,860	4,169,757	6,678,633	-	2,421,813	957,965	463,525	39,284,335	11,277	891	12,168
Santa Barbara		8,610,694	3,598,149	2,630,763	3,005,230	2,973,374	2,073,180	791,078	754,410	24,436,878	1,249,940	709,584	1,959,524
Santa Clara		24,704,329	18,394,839	7,551,667	18,741,399	568,719	6,173,222	1,199,459	203,493	77,537,127	3,713,671	1,974,346	5,688,017
Santa Cruz		5,810,317	1,865,562	1,598,464	1,133,738	746,822	894,539	351,143	300	12,400,885	201,195	990,996	1,192,191
Shasta		4,331,141	1,714,096	1,097,032	3,046,783	836,803	356,099	388,470	3,443,477	15,213,901	1,934,573	677,332	2,611,905
Sierra		98,781	142,756	72,119	62,666	185,266	41	31,726	-	593,355	27,825	12,645	40,470
Siskiyou		305,040	574,093	245,132	1,117,048	250,345	46,858	52,356	3,662	2,594,534	204,627	-	204,627
Solano		11,781,209	5,007,277	1,598,396	4,032,100	-	737,588	798,455	-	23,955,025	74,882	-	74,882
Sonoma		12,231,460	4,076,220	1,379,480	3,549,585	3,068,408	1,799,570	230,453	446,222	26,781,398	1,133,138	5,000	1,138,138
Stanislaus		8,256,329	4,438,464	2,424,823	4,141,813	1,053,826	1,488,804	523,874	52,934	22,380,867	322,581	73,705	396,286
Sutter		1,191,548	606,263	480,052	1,594,550	949,790	302,616	75,366	424,390	5,624,575	265,243	1,899	267,142
Tehama		1,249,535	779,406	254,958	1,253,605	278,259	179,283	52,078	-	4,047,124	138,395	-	138,395
Trinity		392,238	127,315	59,540	248,416	172,162	70,962	29,677	597,369	1,697,679	2,728	-	2,728
Tulare		9,354,780	3,064,217	1,173,938	5,377,639	6,104,356	1,596,795	751,542	74,548	27,497,815	2,542,375	68,696	2,611,071
Tuolumne		1,530,433	630,223	289,250	637,471	214,950	52,590	92,909	186,770	3,634,596	67,719	74,338	142,057
Ventura		16,168,907	3,608,075	1,941,569	8,443,928	3,508,084	1,992,752	955,786	2,071,658	38,690,759	7,246,878	-	7,246,878
Yolo		4,979,094	1,565,396	593,967	2,102,413	674,592	903,381	349,725	314,316	11,482,884	894,186	212,531	1,106,717
Yuba		1,451,561	634,192	257,764	1,657,579	229,007	84,375	97,512	132,068	4,544,158	563,530	-	563,530
Total	\$0	\$915,327,568	\$309,554,670	\$147,844,934	\$366,456,449	\$124,225,541	\$124,564,853	\$44,771,399	\$41,998,319	\$2,074,743,733	\$66,511,385	\$21,196,898	\$87,708,283

2019-2020 Total Expenditures by Component or Element - All Funds

Source: 2019-2020 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	1,192,039	4,698,540	4,655,202	6,557,843	9,733,602	26,837,226	110,397,799
Alpine	19,978	78,710	102,094	37,503	58,797	297,082	813,858
Amador	64,634	648,974	48,176	613,642	510,523	1,885,949	4,487,687
Butte	397,556	772,300	986,255	739,349	1,096,688	3,924,148	15,954,137
Calaveras	230,087	141,774	165,752	118,082	300,951	956,646	3,576,457
Colusa	109,947	177,505	186,374	172,996	238,601	885,423	2,125,879
Contra Costa	1,397,771	3,857,784	3,314,169	1,938,634	7,709,740	18,218,098	62,950,897
Del Norte	178,797	144,464	261,326	51,450	209,279	845,316	3,537,070
El Dorado	533,509	269,404	303,360	498,856	1,007,790	2,612,919	9,221,690
Fresno	2,597,316	2,565,934	1,404,890	4,290,933	4,539,643	15,398,716	70,593,159
Glenn	112,800	179,936	59,866	304,435	86,770	743,807	3,236,892
Humboldt	245,809	439,668	276,662	132,610	378,918	1,473,667	9,157,296
Imperial	406,886	504,683	559,788	579,954	452,597	2,503,908	11,934,452
Inyo	62,632	100,029	738,428	82,367	208,123	1,191,579	3,129,730
Kern	2,654,973	1,403,207	951,053	5,110,312	5,704,595	15,824,140	85,601,102
Kings	499,761	378,857	417,956	982,725	800,220	3,079,519	11,702,768
Lake	259,404	155,658	91,971	304,862	768,447	1,580,342	4,799,858
Lassen	304,024	132,301	148,153	154,584	276,506	1,015,568	3,346,961
Los Angeles	27,408,717	20,909,820	13,954,486	57,345,356	76,708,654	196,327,033	810,274,149
Madera	519,314	328,433	373,952	353,809	1,086,049	2,661,557	11,623,214
Marin	549,326	793,958	1,154,327	692,085	2,166,007	5,355,703	14,785,914
Mariposa	157,674	96,981	12,862	213,702	114,973	596,192	1,753,525
Mendocino	220,025	435,067	103,625	17,514	1,327,781	2,104,012	8,932,088
Merced	46,632	761,751	2,289,180	1,650,999	2,045,718	6,794,280	18,841,228
Modoc	168,447	68,042	76,264	14,817	233,276	560,846	1,709,642
Mono	201,324	217,287	206,831	85,257	316,556	1,027,255	2,199,377
Monterey	1,782,698	1,049,007	574,144	1,455,969	3,107,382	7,969,200	25,980,706
Napa	443,125	387,747	455,639	172,673	1,161,849	2,621,033	10,422,284
Nevada	263,278	331,247	663,190	123,556	755,450	2,136,721	7,239,727
Orange	515,438	6,851,861	6,913,862	14,250,738	12,350,719	40,882,618	207,031,051
Placer	1,253,592	655,091	527,735	3,802,259	2,577,158	8,815,835	23,440,375
Plumas	210,510	200,850	72,255	6,504	4,094	494,213	1,611,433
Riverside	1,426,978	4,141,170	4,302,151	9,453,616	10,024,747	29,348,662	174,398,300
Sacramento	901,501	3,646,979	2,472,102	4,906,864	12,047,701	23,975,147	104,895,504
San Benito	592,015	308,131	64,397	(5,084)	616,500	1,575,959	3,786,994
San Bernardino	3,732,922	2,385,780	2,838,545	4,655,274	11,652,629	25,265,150	145,752,161
San Diego	4,368,690	5,902,148	3,980,926	8,839,985	19,181,496	42,273,245	189,867,206
San Francisco	1,026,366	1,548,784	4,119,183	2,202,122	6,243,744	15,140,199	74,816,144
San Joaquin	880,913	2,164,224	588,780	1,847,859	2,363,566	7,845,342	47,583,994
San Luis Obispo	860,993	477,467	430,083	787,514	1,902,158	4,458,215	18,715,157
San Mateo	3,760,835	2,271,887	1,011,828	1,579,666	4,123,470	12,747,686	52,044,189
Santa Barbara	708,899	1,320,254	804,739	178,090	3,516,394	6,528,376	32,924,778
Santa Clara	3,877,905	4,233,707	1,496,035	6,447,620	7,232,145	23,287,412	106,512,556
Santa Cruz	391,696	423,575	221,737	971,656	1,583,889	3,592,553	17,185,629
Shasta	782,969	772,456	280,391	117,696	2,109,888	4,063,400	21,889,206
Sierra	26,301	79,708	80,547	31,564	10,354	228,474	862,299
Siskiyou	359,500	201,577	354,802	265,949	187,473	1,369,301	4,168,462
Solano	817,361	955,670	885,215	1,251,877	1,978,441	5,888,564	29,918,471
Sonoma	610,622	467,122	1,172,013	436,574	1,204,259	3,890,590	31,810,126
Stanislaus	538,005	989,830	911,634	1,832,703	4,001,400	8,273,572	31,050,725
Sutter	506,095	398,927	321,391	122,311	664,399	2,013,123	7,904,840
Tehama	359,507	439,449	136,229	96,365	591,454	1,623,004	5,808,523
Trinity	113,420	176,469	311,290	71,117	217,825	890,121	2,590,528
Tulare	1,336,848	1,006,456	625,777	27,398	1,807,654	4,804,133	34,913,019
Tuolumne	221,009	260,200	284,295	99,944	279,320	1,144,768	4,921,421
Ventura	1,918,507	3,916,328	1,465,299	2,197,270	4,162,546	13,659,950	59,597,587
Yolo	1,721,355	488,227	468,967	367,679	1,384,675	4,430,903	17,020,504
Yuba	223,061	813,009	206,407	99,182	659,928	2,001,587	7,109,275
Total	\$77,072,296	\$89,526,404	\$71,884,590	\$151,739,186	\$237,785,511	\$628,007,987	\$2,790,460,003

2019-2020 Total Expenditures by Object - All Funds

Source: 2019-2020 Quarterly Financial Statements (4th Quarter)

Attachment 3

Court	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Prior Year Expense Adjustment	Total
Alameda	87,250,353	20,490,464	472,597	2,162,500	21,885	110,397,799
Alpine	567,138	166,721	80,000	-	-	813,859
Amador	3,127,816	1,354,898	4,971	-	-	4,487,685
Butte	11,281,427	4,128,004	532,061	-	12,647	15,954,139
Calaveras	2,673,751	893,656	9,918	-	(868)	3,576,457
Colusa	1,293,439	855,014	2,264	-	(24,840)	2,125,877
Contra Costa	45,199,372	16,773,605	1,039,804	-	(61,884)	62,950,897
Del Norte	2,459,218	1,074,490	3,927	-	(563)	3,537,072
El Dorado	7,154,540	1,929,534	137,309	-	308	9,221,691
Fresno	56,382,803	13,892,211	318,144	-	-	70,593,158
Glenn	2,156,955	1,078,825	1,114	-	-	3,236,894
Humboldt	7,167,437	2,016,747	38,686	-	(65,573)	9,157,297
Imperial	8,849,463	2,810,181	272,935	-	1,874	11,934,453
Inyo	1,941,830	909,682	280,568	-	(2,351)	3,129,729
Kern	61,888,735	15,546,239	8,080,143	-	85,983	85,601,100
Kings	7,360,635	4,294,194	26,941	-	20,997	11,702,767
Lake	2,989,278	1,713,777	103,990	-	(7,187)	4,799,858
Lassen	1,984,263	1,359,499	3,613	-	(416)	3,346,959
Los Angeles	685,781,830	116,535,028	7,959,151	-	(1,860)	810,274,149
Madera	9,059,775	2,517,522	45,918	-	-	11,623,215
Marin	12,183,411	2,574,902	27,599	-	-	14,785,912
Mariposa	1,212,063	475,355	66,106	-	-	1,753,524
Mendocino	6,550,458	2,354,135	27,656	-	(159)	8,932,090
Merced	13,583,310	4,886,731	375,493	-	(4,305)	18,841,229
Modoc	1,065,792	638,626	5,223	-	-	1,709,641
Mono	1,571,016	628,668	1,093	-	(1,400)	2,199,377
Monterey	21,049,500	4,815,218	116,911	-	(923)	25,980,706
Napa	7,705,466	2,578,171	138,645	-	-	10,422,282
Nevada	5,675,837	1,337,607	226,283	-	-	7,239,727
Orange	171,101,503	35,284,763	644,183	-	605	207,031,054
Placer	16,990,182	4,787,753	1,662,318	-	124	23,440,377
Plumas	1,048,194	549,911	13,397	-	(70)	1,611,432
Riverside	142,113,439	31,195,934	1,456,398	-	(367,470)	174,398,301
Sacramento	85,981,952	18,338,114	571,089	-	4,348	104,895,503
San Benito	2,586,576	1,196,467	3,282	-	669	3,786,994
San Bernardino	115,175,059	30,087,845	489,205	-	50	145,752,159
San Diego	155,987,767	32,855,116	994,735	-	29,588	189,867,206
San Francisco	58,847,661	15,532,621	435,862	-	-	74,816,144
San Joaquin	39,645,797	7,619,963	324,513	-	(6,278)	47,583,995
San Luis Obispo	15,283,975	3,428,391	80,352	-	(77,561)	18,715,157
San Mateo	41,617,429	9,942,376	484,386	-	-	52,044,191
Santa Barbara	25,749,349	7,048,466	126,964	-	-	32,924,779
Santa Clara	87,588,132	16,468,379	667,983	1,765,500	22,562	106,512,556
Santa Cruz	14,421,846	2,587,925	175,858	-	-	17,185,629
Shasta	17,324,505	4,545,143	100,795	-	(81,238)	21,889,205
Sierra	504,549	347,307	484	-	9,960	862,300
Siskiyou	2,979,736	851,608	337,117	-	-	4,168,461
Solano	24,863,535	4,903,906	151,029	-	-	29,918,470
Sonoma	24,933,111	6,193,641	683,375	-	-	31,810,127
Stanislaus	24,932,060	6,348,545	499,066	-	(728,946)	31,050,725
Sutter	5,816,005	1,912,324	113,134	-	63,377	7,904,840
Tehama	4,281,433	1,526,854	239	-	-	5,808,526
Trinity	1,745,830	641,406	201,812	-	1,480	2,590,528
Tulare	26,106,937	8,578,677	189,975	35,048	2,382	34,913,019
Tuolumne	3,370,341	1,526,563	24,517	-	-	4,921,421
Ventura	44,327,186	14,977,901	303,829	-	(11,331)	59,597,585
Yolo	12,690,429	4,280,485	44,335	-	5,255	17,020,504
Yuba	4,982,641	2,107,855	4,993	-	13,786	7,109,275
Total	\$2,250,164,070	\$506,295,943	\$31,184,288	\$3,963,048	-\$1,147,343	\$2,790,460,006

Constraints on Ending 2019-2020 Total Fund Balances - All Funds

Source: 2019-2020 Quarterly Financial Statements (4th Quarter)

Attachment 4

Court	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
Alameda	-	4,370,990	2,266,279	1,022,430		7,659,699
Alpine	8,521	9,997	8,081	24,654		51,253
Amador	-	64,990	250,883	25,245		341,118
Butte	128,015	451,691	57,596	469,111		1,106,413
Calaveras	185,012	459,590	23,555	104,244		772,401
Colusa	156,400	666,419	99,660	63,098		985,577
ContraCosta	-	1,745,124	504,809	1,529,362		3,779,295
DelNorte	-	545,305	33,128	406,112		984,545
Fresno	583	154	628,506	-		629,243
ElDorado	50,000	1,736,069	586,061	924,836		3,296,966
Glenn	-	128,314	-	96,098		224,412
Humboldt	43,662	102,876	53,781	275,000		475,319
Imperial	113,200	836,695	1,214,066	1,108,134		3,272,095
Inyo	754	306,863	-	83,927		391,544
Kern	1,282,815	3,106,111	693,832	-		5,082,758
Kings	312,174	1,457,455	287,511	314,688		2,371,828
Lake	100,475	244,177	260,891	125,257		730,800
Lassen	2,481	163,478	228,961	92,011		486,931
Los Angeles	-	27,765,030	21,087,123	20,225,940		69,078,093
Madera	1,231	415,475	156,950	170,243		743,899
Marin	5,000	1,269,998	201,367	198,011		1,674,376
Mariposa	96,016	48,269	7,406	27,714		179,405
Mendocino	-	293,371	339,873	238,323		871,567
Merced Revised	68,830	2,707,214	13,120	2,667		2,791,831
Merced	-	34,794	88,430	41,018		164,242
Modoc	57,079	368,636	157,785	66,206		649,706
Mono	181,900	976,549	8,403	938,065		2,104,917
Monterey	2,804	870,768	58,427	233,207		1,165,206
Napa	-	320,397	-	195,822		516,219
Nevada	1,197,267	5,774,082	1,694,269	47,929		8,713,547
Orange	193,913	553,927	130,977	322,497		1,201,314
Placer	-	78,629	-	37,863		116,492
Plumas	21,473	4,724,696	2,622,128	1,487,261		8,855,558
Riverside	508,294	2,432,783	5,190,553	1,762,928		9,894,558
Riverside	18,327	703,939	388,352	118,068		1,228,686
Sacramento	4,546,116	1,753,594	2,029,722	2,015,521		10,344,953
San Benito	1,760,455	11,613,256	4,331,244	273,292		17,978,247
San Diego	-	1,990,284	-	2,086,824		4,077,108
San Francisco	152,861	2,237,904	327,212	1,319,844		4,037,821
San Joaquin	-	2,282,823	13,672	484,004		2,780,499
San Mateo	246,642	767,522	375,882	1,053,042		2,443,088
San Bernardino	568,521	3,113,613	1,089,369	471,639		5,243,142
San Luis Obispo	172	315,704	121,824	95,748		533,448
Santa Barbara	14,904	564,206	118,023	488,075		1,185,208
Santa Clara	-	960,579	-	656,676		1,617,255
Santa Cruz	79,398	8,966	-	19,575		107,939
Sierra	118	320,065	-	96,471		416,654
Siskiyou	6,735	1,423,901	369,613	1,244,316		3,044,565
Solano	257,517	2,209,007	-	893,842		3,360,366
Sonoma	748,770	425,285	1,084,866	-		2,258,921
Stanislaus	95,601	920,852	200,000	218,593		1,435,046
Sutter	223,879	307,135	100,696	389,311		1,021,021
Tehama	18,917	102,573	279	29,387		151,156
Tulare	218,312	401,637	336,884	388,287		1,345,120
Tuolumne	-	188,518	350,000	124,909		663,427
Ventura	14,359	257,981	219,495	1,255,913		1,747,748
Yolo	95,172	652,450	500,345	493,360		1,741,327
Yuba	245,046	160,368	29,845	139,529		574,788
Total	\$14,029,721	\$98,713,078	\$50,941,734	\$47,016,127	\$0	\$210,700,660

Element and Component Definitions

Element and Component	Definitions
Judges and Courtroom Support	<p>Includes salaries, benefits, and public agency retirement contributions for the following:</p> <ul style="list-style-type: none"> ▪ Judges ▪ Temporary judges ▪ Subordinate judicial officers (i.e., court commissioners, referees, and hearing officers) <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"> ▪ 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. <p>Does not include supervisors of courtroom staff, unless performing in court operations.</p>
Case Type Services	<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"> ▪ 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	<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"> ▪ 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	<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"> ▪ 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	<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"> ▪ 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	<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"> ▪ 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	<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"> ▪ 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	<p>As its primary responsibility, directs all administrative activities for the trial courts, including the following:</p> <ul style="list-style-type: none"> ▪ Court executive/administrative officer ▪ Deputy court executive or court administrative officer ▪ Secretarial and administrative support for the above <p>Includes costs for services provided to judicial officers.</p>
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	<p>Includes the following:</p> <ul style="list-style-type: none"> ▪ 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: <ul style="list-style-type: none">▪ 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: <ul style="list-style-type: none">▪ 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

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.