# Judicial Council of California 

455 Golden Gate Avenue • San Francisco, California 94102-3688
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## REPORT TO THE JUDICIAL COUNCIL

Item No.: 24-019
For business meeting on January 19, 2024

## Title

Report to the Legislature: Trial Court Trust
Fund Revenue, Expenditure, and Fund
Balance Constraints for FY 2022-23

## Submitted by

Judicial Council staff
Jason Lopez, Director
Branch Accounting and Procurement

Agenda Item Type
Information Only
Date of Report
December 29, 2023

## Contact

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## Executive Summary

Under Government Code sections $68502.5(\mathrm{~b})$ and $77202.5(\mathrm{~b})$, the Judicial Council is required to submit a report to the Legislature that provides financial data-including fund sources, totals, and balances-for all individual courts. The report must be submitted by December 31 following the close of each fiscal year (FY). On December 29, 2023, Judicial Council staff submitted Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2022-23 to the Legislature.

## Relevant Previous Council Action

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

## Analysis/Rationale

As required by Government Code sections 68502.5(b) and 77202.5(b), this Judicial Council report to the Legislature presents trial court financial information for FY 2022-23, including revenues; expenditures at the program, component, and object levels; and fund balance constraints.

For FY 2022-23, the trial courts reported revenues totaling $\$ 3.3$ billion, expenditures totaling $\$ 3.2$ billion, and fund balances totaling $\$ 484.5$ million. Data was compiled from the FY 202223, fourth quarter Quarterly Financial Statements.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, fund balances for government funds must be reported by classification. Based on GASB Statement No. 54, the total fund balance of $\$ 484.5$ million was classified as follows: $\$ 95$ million nonspendable, $\$ 141.6$ million restricted, $\$ 170$ million committed, and $\$ 78$ million assigned.

## Fiscal Impact and Policy Implications

None.

## Attachments and Links

1. Attachment A: Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2022-23
2. Attachment B: Element and Component Definitions
3. Attachment C: Trial Court Fund Balance Policy

# JUDICIAL COUNCIL of CALIFORNIA 

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Chief Justice of California
Chair of the Judicial Council

HON. BRAD R. HILL
Chair, Executive and Planning Committee

HON. ANN C. MOORMAN
Chair, Judicial Branch Budget Committee

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MS. MILLICENT TIDWELL
Acting Administrative Director Judicial Council

December 31, 2023

Hon. Nancy Skinner<br>Chair, Senate Committee on Budget and Fiscal Review<br>Chair, Joint Legislative Budget Committee<br>1021 O Street, Suite 8630<br>Sacramento, California 95814

Hon. Thomas J. Umberg
Chair, Senate Judiciary Committee
1021 O Street, Suite 6730
Sacramento, California 95814

Hon. Philip Y. Ting
Chair, Assembly Committee on Budget
Vice-Chair, Joint Legislative Budget Committee
1021 O Street, Suite 8230
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Hon. Ash Kalra
Chair, Assembly Judiciary Committee
1021 O Street, Suite 4610
Sacramento, California 95814

Re: Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2022-23, as required under Government Code sections 68502.5(b) and 77202.5(b)

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

Pursuant to Government Code sections 68502.5(b) and 77202.5(b), the Judicial Council is submitting the Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2022-23.

This report identifies revenues; expenditures at the program, component, and object levels; and fund balances for fiscal year (FY) 2022-23. This information was compiled from data reported by the trial courts in FY 2022-23, fourth quarter Quarterly Financial Statements. For FY 202223 , the trial courts reported revenues totaling $\$ 3.3$ billion, expenditures totaling $\$ 3.2$ billion, and fund balances totaling $\$ 484.5$ million.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, fund balances for government funds must be reported by classifications. Based on GASB Statement No. 54, the total fund balance of $\$ 484.5$ million was classified as follows: $\$ 95$ million nonspendable, $\$ 141.6$ million restricted, $\$ 170$ million committed, and $\$ 78$ million assigned.

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

If you have any questions related to this report, please contact Mr. Jason Lopez, Director, Judicial Council Branch Accounting and Procurement, at 916-643-7063.

Sincerely,
Milhiert A. Lidirell

Millicent Tidwell
Acting Administrative Director
Judicial Council

## MT/SW/KG/es

Enclosures

1. Attachment A: Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2022-23
2. Attachment B: Element and Component Definitions
3. Attachment C: Trial Court Fund Balance Policy
cc: Cara L. Jenkins, Legislative Counsel
Erika Contreras, Secretary of the Senate
Eric Dang, Counsel, Office of Senate President pro Tempore Toni G. Atkins
Emelyn Rodriguez, Policy Consultant, Office of Assembly Speaker Robert Rivas
Anita Lee, Principal Fiscal and Policy Analyst, Legislative Analyst's Office
Gabriel Petek, Legislative Analyst, Legislative Analyst's Office
Henry Ng, Budget Analyst, Department of Finance
Mark Jimenez, Principal Program Budget Analyst, Department of Finance
Margie Estrada, Chief Counsel, Senate Judiciary Committee
Mary Kennedy, Chief Counsel, Senate Public Safety Committee
Matthew Fleming, Consultant, Senate Appropriations Committee
Hans Hemann, Principal Consultant, Joint Legislative Budget Committee
Morgan Branch, Consultant, Senate Republican Policy Office
Eric Csizmar, Consultant, Senate Republican Policy Office
Matt Osterli, Consultant, Senate Republican Fiscal Office
Alison Merrilees, Chief Counsel, Assembly Judiciary Committee
Sandy Uribe, Chief Counsel, Assembly Public Safety Committee
Nora Brackbill, Consultant, Senate Budget and Fiscal Review Committee
Jennifer Kim, Consultant, Assembly Budget Committee
Jay Dickenson, Chief Consultant, Assembly Appropriations Committee
Annika Carlson, 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
Cory T. Jasperson, Director, Governmental Affairs, Judicial Council
Jason Lopez, Director, Branch Accounting \& Procurement, Judicial Council
Robert Downs, Deputy Director, Branch Accounting \& Procurement, Judicial Council Shaneen Williams, Principal Manager, Branch Accounting \& Procurement, Judicial Council
Krista Champlin, Fiscal Supervisor, Branch Accounting \& Procurement, Judicial Council Jenniffer Herman, Administrative Coordinator, Governmental Affairs, Judicial Council

## Total Revenues - All Funds

Source: FY 2022-23 Quarterly Financial Statements (4th Quarter)

|  | State Financing Sources |  |  |  |  |  |  |  |  |  |  | Grants |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Court | Trial Court Trust Fund | Trial Court Improvement and Modernization Fund | Judges' Compensation | Court Interpreter | Civil Coordination Reimbursement | MOU <br> Reimbursements |  | State Financing Sources Other Miscellaneous |  | Total State Financing Sources |  | $\begin{gathered} \text { AB } 1058 \\ \text { Commissioner / } \\ \text { Facilitator } \end{gathered}$ |  | Other Judicial Council Grants |  | Non-Judicial Councial Grants |  | Total Grants |
| Alameda | \$ (89,970,495) | \$ (508,394) | (658,962) | \$ (5,663,323) |  | \$ | (1,625,353) | \$ | $(7,661,756)$ | \$ | $(106,088,283)$ | \$ | $(2,099,666)$ | \$ | $(725,365)$ | \$ | $(1,603,539)$ | $(4,428,570)$ |
| Alpine | $(940,995)$ |  |  | (47) |  |  | $(85,183)$ |  | $(69,852)$ | \$ | $(1,096,077)$ |  |  |  |  |  |  |  |
| Amador | $(3,387,607)$ | $(4,772)$ |  | $(68,168)$ |  |  | $(409,105)$ |  | $(141,757)$ | \$ | $(4,011,408)$ |  | $(139,668)$ |  | (31,688) |  |  | $(171,356)$ |
| Butte | (14,116,980) | (27,794) | $(77,856)$ | $(241,094)$ |  |  | $(1,202,498)$ |  | $(713,028)$ | \$ | (16,379,250) |  | (219,132) |  | (228,532) |  | $(1,981)$ | (449,644) |
| Calaveras | $(3,182,151)$ | $(5,660)$ |  | $(50,701)$ |  |  | (341,698) |  | $(304,191)$ | \$ | $(3,884,402)$ |  | $(122,204)$ |  | $(2,550)$ |  |  | $(124,754)$ |
| Colusa | $(2,518,662)$ | $(2,766)$ |  | $(114,057)$ |  |  | (209,170) |  | $(163,346)$ | \$ | $(3,008,002)$ |  | (71,572) |  |  |  |  | (71,572) |
| Contra Costa | (51,081,438) | $(255,196)$ | $(325,681)$ | $(2,932,364)$ |  |  | (4,653,012) |  | (2,231,437) | \$ | $(61,479,128)$ |  | $(1,100,178)$ |  |  |  |  | $(1,100,178)$ |
| Del Norte | $(3,758,950)$ |  |  | $(35,603)$ |  |  | $(137,402)$ |  | $(236,784)$ | \$ | $(4,168,738)$ |  | $(106,435)$ |  | $(30,289)$ |  |  | $(136,725)$ |
| El Dorado | $(9,015,770)$ | $(68,243)$ |  | $(253,021)$ |  |  | $(470,831)$ |  | $(744,153)$ | \$ | $(10,552,018)$ |  | $(224,529)$ |  | $(4,121)$ |  |  | $(228,650)$ |
| Fresno | $(62,456,461)$ | $(118,901)$ | $(413,237)$ | $(2,459,867)$ |  |  | $(5,694,455)$ |  | $(6,882,606)$ | \$ | $(78,025,528)$ |  | $(2,628,596)$ |  | $(317,783)$ |  | $(728,192)$ | $(3,674,571)$ |
| Glenn | $(2,807,727)$ | $(3,653)$ |  | $(181,857)$ |  |  | $(429,746)$ |  | $(204,185)$ | \$ | $(3,627,168)$ |  | $(113,391)$ |  | $(21,227)$ |  |  | $(134,618)$ |
| Humboldt | $(8,406,156)$ | $(316,928)$ |  | $(131,799)$ |  |  | $(1,090,959)$ |  | $(73,084)$ | \$ | $(10,018,925)$ |  | $(213,755)$ |  | $(71,093)$ |  | (539) | $(285,387)$ |
| Imperial | $(10,815,894)$ | $(4,056)$ |  | $(759,570)$ |  |  | $(431,872)$ |  | $(764,784)$ | \$ | $(12,776,176)$ |  | $(356,960)$ |  |  |  |  | $(356,960)$ |
| Inyo | $(2,703,270)$ | $(2,332)$ |  | $(6,536)$ |  |  | $(159,217)$ |  | $(76,183)$ | \$ | $(3,007,538)$ |  | $(48,501)$ |  | $(15,813)$ |  |  | (64,313) |
| Kern | (59,351,888) | (114,618) |  | $(3,876,680)$ |  |  | (5,834,208) |  | $(5,313,838)$ | \$ | $(74,491,231)$ |  | (1,571,700) |  |  |  |  | $(1,571,700)$ |
| Kings | $(11,562,321)$ | $(19,201)$ |  | $(664,135)$ |  |  | $(1,453,407)$ |  | $(337,787)$ | \$ | $(14,036,851)$ |  | $(303,089)$ |  | (41,742) |  |  | $(344,831)$ |
| Lake | $(4,831,432)$ | $(8,124)$ |  | $(189,100)$ |  |  | $(180,247)$ |  | $(428,726)$ | \$ | $(5,637,628)$ |  | $(264,359)$ |  |  |  |  | $(264,359)$ |
| Lassen | $(2,871,361)$ | $(34,343)$ |  | $(61,394)$ |  |  | $(718,926)$ |  | $(211,602)$ | \$ | $(3,897,625)$ |  | $(127,772)$ |  | $(166,836)$ |  |  | $(294,608)$ |
| Los Angeles | $(727,939,483)$ | $(712,787)$ | (122,197,385) | (34,987,174) | $(618,243)$ |  | $(18,583,763)$ |  | (22,271,633) | \$ | (927,310,468) |  | (10,767,715) |  | (1,700,170) |  |  | (12,467,886) |
| Madera | $(12,720,426)$ | $(105,130)$ |  | $(915,361)$ |  |  | $(1,181,035)$ |  | $(766,975)$ | \$ | $(15,688,927)$ |  | $(396,290)$ |  | $(57,521)$ |  |  | $(453,811)$ |
| Marin | $(13,459,240)$ | $(2,577,919)$ |  | $(861,126)$ |  |  | $(363,952)$ |  | $(1,187,791)$ | \$ | $(18,450,027)$ |  | $(244,599)$ |  | $(15,632)$ |  | $(8,922)$ | (269,154) |
| Mariposa | $(1,740,507)$ |  | $(10,427)$ | $(60,799)$ |  |  | $(393,232)$ |  | $(291,851)$ | \$ | $(2,496,816)$ |  | $(19,272)$ |  |  |  |  | $(19,272)$ |
| Mendocino | $(7,375,506)$ | $(59,528)$ |  | $(526,570)$ |  |  | $(272,378)$ |  | $(688,298)$ | 5 | $(8,922,282)$ |  | (271,324) |  | $(29,696)$ |  | $(128,449)$ | $(429,469)$ |
| Merced | $(16,482,188)$ | $(35,409)$ |  | $(1,190,490)$ |  |  | $(1,556,276)$ |  | $(1,741,434)$ | \$ | $(21,005,796)$ |  | $(601,585)$ |  | $(12,000)$ |  | $(237,057)$ | (850,642) |
| Modoc | $(1,258,346)$ | (812) |  | $(4,304)$ |  |  | (119,911) |  | $(181,436)$ | \$ | $(1,564,809)$ |  | $(71,818)$ |  | $(46,394)$ |  |  | $(118,212)$ |
| Mono | $(2,210,976)$ | $(19,001)$ | $(11,000)$ | $(63,477)$ |  |  | (141,724) |  | $(239,450)$ | + | $(2,685,628)$ |  | $(52,588)$ |  |  |  |  | $(52,588)$ |
| Monterey | $(26,096,720)$ | $(125,633)$ | $(163,947)$ | $(1,677,896)$ |  |  | (1,016,140) |  | (1,221,643) | \$ | (30,301,979) |  | $(605,563)$ |  | (258,376) |  |  | $(863,939)$ |
| Napa | $(9,048,066)$ | $(17,619)$ | $(52,500)$ | $(767,539)$ |  |  | $(543,722)$ |  | $(553,114)$ | \$ | $(10,982,560)$ |  | $(184,418)$ |  | $(4,630)$ |  |  | $(189,048)$ |
| Nevada | $(7,235,951)$ | $(12,390)$ | $(41,322)$ | (101,518) |  |  | $(1,548,657)$ |  | $(381,972)$ | \$ | (9,321,810) |  | $(300,500)$ |  | $(5,094)$ |  | (21,126) | $(326,720)$ |
| Orange | $(189,840,764)$ | $(770,119)$ | $(643,893)$ | $(8,872,787)$ | (74,480) |  | $(15,426,075)$ |  | (9,654,455) | \$ | (225,282,574) |  | $(3,139,254)$ |  | (221,843) |  | $(1,094,389)$ | $(4,455,485)$ |
| Placer | $(25,213,258)$ | $(49,780)$ |  | (572,437) |  |  | $(1,658,791)$ |  | $(1,190,867)$ | \$ | $(28,685,133)$ |  | $(347,880)$ |  | $(20,187)$ |  |  | $(368,067)$ |
| Plumas | $(1,784,728)$ | 40,000 |  | $(3,512)$ |  |  | $(132,339)$ |  | $(34,495)$ | \$ | $(1,915,074)$ |  | $(137,201)$ |  | $(14,942)$ |  |  | $(152,143)$ |
| Riverside | (139,189,495) | $(305,321)$ | (17,778,582) | $(6,956,936)$ |  |  | $(12,960,350)$ |  | (1,921,433) | \$ | (179,112,117) |  | (1,984,762) |  | $(16,148)$ |  |  | $(2,000,910)$ |
| Sacramento | (105,410,426) | $(2,102,972)$ | $(554,905)$ | $(5,304,991)$ | $(45,041)$ |  | $(3,756,365)$ |  | $(7,617,497)$ | \$ | (124,792,196) |  | $(2,288,732)$ |  | $(147,120)$ |  |  | $(2,435,852)$ |
| San Benito | $(4,635,465)$ | $(7,603)$ | $(15,000)$ | $(40,800)$ |  |  | $(206,041)$ |  | $(156,946)$ | \$ | $(5,061,854)$ |  | $(172,201)$ |  |  |  |  | $(172,201)$ |
| San Bernardino | $(149,697,693)$ | (273,916) | $(703,886)$ | $(6,578,765)$ |  |  | $(17,001,662)$ |  | $(13,017,344)$ | \$ | $(187,273,266)$ |  | $(4,158,023)$ |  | $(191,519)$ |  | (634,042) | $(4,983,584)$ |
| San Diego | (170,810,588) | $(420,797)$ |  | $(6,699,081)$ | $(8,925)$ |  | $(4,441,726)$ |  | (5,424,823) | \$ | $(187,805,941)$ |  | $(3,864,878)$ |  | $(444,757)$ |  | (471) | $(4,310,106)$ |
| San Francisco | (58,549,892) | (111,514) | (481,741) | $(4,250,681)$ |  |  | $(4,543,399)$ |  | $(6,919,589)$ | \$ | $(74,856,817)$ |  | $(1,271,066)$ |  | $(428,055)$ |  | $(927,155)$ | $(2,626,275)$ |
| San Joaquin | $(50,352,110)$ | $(96,334)$ |  | $(2,023,950)$ |  |  | $(1,422,331)$ |  | (1,290,051) | \$ | $(55,184,776)$ |  | $(1,000,393)$ |  | (463,174) |  | $(1,309,034)$ | $(2,772,601)$ |
| San Luis Obispo | $(18,326,636)$ | $(64,076)$ | $(68,897)$ | $(815,221)$ |  |  | $(1,161,270)$ |  | $(606,395)$ | \$ | $(21,042,496)$ |  | (253,021) |  | $(35,499)$ |  |  | (288,519) |
| San Mateo | $(44,583,403)$ | (260,550) | (254,496) | $(3,096,983)$ |  |  | (1,683,703) |  | $(3,437,459)$ | \$ | $(53,316,594)$ |  | $(611,526)$ |  | (59,662) |  | $(478,533)$ | $(1,149,720)$ |
| Santa Barbara | $(27,211,429)$ | $(142,566)$ | (180,526) | $(2,306,792)$ |  |  | (1,249,125) |  | $(2,798,429)$ | \$ | $(33,888,867)$ |  | (743,958) |  | $(28,335)$ |  |  | $(772,293)$ |
| Santa Clara | $(93,645,063)$ | $(245,685)$ | $(675,151)$ | $(5,883,009)$ |  |  | $(3,148,237)$ |  | $(6,182,504)$ | \$ | $(109,779,649)$ |  | (1,721,123) |  | $(711,169)$ |  | $(1,227,673)$ | $(3,659,965)$ |
| Santa Cruz | $(16,882,825)$ | $(134,428)$ |  | $(863,841)$ |  |  | $(748,218)$ |  | $(1,615,100)$ | \$ | (20,244,412) |  | $(349,038)$ |  | (259,474) |  | $(423,307)$ | $(1,031,819)$ |
| Shasta | $(18,720,206)$ | $(41,166)$ | $(69,986)$ | $(554,384)$ |  |  | $(1,834,701)$ |  | $(726,910)$ | \$ | $(21,947,352)$ |  | $(623,696)$ |  | $(95,246)$ |  |  | $(718,942)$ |
| Sierra | $(892,326)$ | (402) |  | (796) |  |  | $(291,749)$ |  | $(162,086)$ | \$ | $(1,347,359)$ |  |  |  | $(21,822)$ |  |  | $(21,822)$ |
| Siskiyou | $(4,339,283)$ | $(5,591)$ | $(30,000)$ | $(64,769)$ |  |  | $(1,032,313)$ |  | $(95,334)$ | S | $(5,567,290)$ |  | $(164,684)$ |  | $(20,027)$ |  |  | $(184,711)$ |
| Solano | $(29,260,121)$ | $(55,276)$ | $(187,736)$ | $(837,997)$ |  |  | $(3,271,617)$ |  | $(963,868)$ | \$ | $(34,576,615)$ |  | $(732,939)$ |  | $(86,999)$ |  | $(616,765)$ | $(1,436,704)$ |
| Sonoma | $(29,165,183)$ | $(80,694)$ |  | $(1,689,308)$ |  |  | $(601,077)$ |  | $(1,964,074)$ | \$ | $(33,500,335)$ |  | $(322,131)$ |  | $(34,556)$ |  |  | $(356,687)$ |
| Stanislaus | $(29,794,295)$ | $(69,959)$ |  | $(1,523,150)$ |  |  | $(739,772)$ |  | (2,217,061) | \$ | $(34,344,237)$ |  | $(1,225,389)$ |  | $(167,889)$ |  |  | $(1,393,278)$ |
| Sutter | $(8,351,189)$ | (120,657) |  | $(332,995)$ |  |  | $(525,885)$ |  | $(481,221)$ | \$ | $(9,811,947)$ |  | $(257,802)$ |  | $(121,910)$ |  |  | $(379,712)$ |
| Tehama | $(5,877,598)$ | $(6,550)$ |  | $(228,205)$ |  |  | (407,011) |  | $(306,601)$ | \$ | $(6,825,965)$ |  | $(184,409)$ |  | $(20,282)$ |  |  | $(204,691)$ |
| Trinity | $(2,515,068)$ | (200,882) |  | $(64,455)$ |  |  | $(206,015)$ |  | $(57,563)$ | \$ | $(3,043,982)$ |  | $(2,857)$ |  | $(20,700)$ |  |  | $(23,557)$ |
| Tulare | $(32,020,479)$ | $(60,029)$ |  | $(2,593,275)$ |  |  | (2,424,350) |  | $(1,102,037)$ | S | $(38,200,169)$ |  | $(932,255)$ |  | $(129,307)$ |  |  | $(1,061,561)$ |
| Tuolumne | $(4,784,901)$ | $(61,132)$ | (21,370) | $(61,360)$ |  |  | $(819,338)$ |  | (250,352) | \$ | $(5,998,453)$ |  | $(288,217)$ |  | $(28,794)$ |  | $(30,000)$ | $(347,011)$ |
| Ventura | $(46,426,060)$ | $(107,035)$ |  | $(2,717,055)$ |  |  | $(3,279,016)$ |  | (3,166,876) | S | $(55,696,043)$ |  | $(607,628)$ |  | $(109,701)$ |  | $(16,325)$ | $(733,654)$ |
| Yolo | $(15,728,932)$ | $(79,215)$ | $(80,055)$ | $(677,063)$ |  |  | $(1,805,842)$ |  | (974,525) | \$ | $(19,345,633)$ |  | $(302,909)$ |  | $(33,884)$ |  |  | $(336,794)$ |
| Yuba | $(6,171,193)$ | $(38,743)$ |  | $(84,349)$ |  |  | $(600,405)$ |  | $(434,647)$ | \$ | $(7,329,338)$ |  | (191,847) |  | $(81,392)$ |  |  | $(273,239)$ |
| Total | \$ (2,499,527,575) | \$ $\quad(11,034,200)$ | \$ (145,698,541) | \$ (124,604,518) | $(746,689)$ | \$ | $(138,226,801)$ | \$ | $(130,855,237)$ |  | $(3,050,693,563)$ | \$ | $(51,106,997)$ | \$ | (7,800,942) | \$ | $(9,487,498)$ | \$ (68,395,438) |

Source: FY 2022-23 Quarterly Financial Statements (4th Quarter)

|  | Other Financing Sources |  |  |  |  |  |  |  |  |  |  |  |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Court | Interest Income | Investment Income | Donations | Local Fees | Non-Fee <br> 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 | \$ (1,576,392) |  |  | \$ (2,731,971) | \$ (99,033) | \$ (2,141,686) | \$ $(1,471)$ | 285,784 | $(426,616)$ | $(292,257)$ |  | $(153,650)$ | \$ (7,137,293) | \$ | (117,654,146) |
| Alpine | $(12,620)$ |  |  |  |  | $(6,339)$ |  | 1,960 | $(10,917)$ |  |  | $(11,237)$ | $(39,153)$ | \$ | $(1,135,230)$ |
| Amador | $(88,544)$ |  |  | $(83,664)$ | $(21,307)$ | $(166,779)$ |  | $(19,770)$ |  | (569) |  | (0) | $(380,633)$ | \$ | $(4,563,396)$ |
| Butte | (223,959) |  |  | $(5,216)$ | $(55,098)$ | $(444,000)$ |  | $(249,348)$ | $(42,603)$ | $(406,133)$ | (71) | $(20,458)$ | $(1,446,886)$ | \$ | $(18,275,780)$ |
| Calaveras | $(50,906)$ |  |  | $(3,295)$ |  | $(90,161)$ | (704) | 1,399 |  |  | $(4,000)$ | (18) | $(147,686)$ | \$ | $(4,156,842)$ |
| Colusa | $(116,020)$ |  |  | $(3,024)$ |  | (855) |  | $(8,702)$ |  | (70) |  | (128) | $(128,799)$ | \$ | $(3,208,374)$ |
| Contra Costa | $(883,357)$ |  |  | $(267,189)$ |  | $(2,015,865)$ | $(72,978)$ | $(41,434)$ | $(247,392)$ | $(44,924)$ |  | $(21,288)$ | $(3,594,427)$ | \$ | $(66,173,734)$ |
| Del Norte | $(97,041)$ |  |  | $(7,257)$ | $(2,791)$ | $(149,240)$ |  | 33,048 | (130) | (384) |  | (61) | $(223,857)$ | \$ | $(4,529,319)$ |
| El Dorado | $(132,554)$ |  |  | (231,151) | $(15,021)$ | $(334,290)$ |  | 65,064 | $(96,776)$ | $(4,337)$ |  | $(8,526)$ | $(757,591)$ | \$ | $(11,538,259)$ |
| Fresno | $(559,209)$ |  |  | $(72,158)$ |  | $(950,280)$ |  | 214,069 | $(183,505)$ | $(68,341)$ |  | $(244,492)$ | (1,863,916) | \$ | (83,564,015) |
| Glenn | $(95,929)$ |  |  | $(3,763)$ |  | $(352,442)$ |  | $(4,111)$ | $(140,595)$ | $(36,376)$ |  |  | $(670,216)$ | \$ | $(4,432,002)$ |
| Humboldt | $(96,050)$ |  |  | $(19,877)$ | $(20,839)$ | $(2,665)$ |  | 5,759 | $(1,072)$ | $(2,079)$ |  | $(1,537)$ | $(138,361)$ | \$ | $(10,442,673)$ |
| Imperial | (211,945) |  |  | $(81,157)$ | $(2,634)$ | $(643,381)$ | $(1,657)$ | (152) | $(158,436)$ | $(440,246)$ |  | (59,073) | $(1,598,683)$ | \$ | (14,731,819) |
| Inyo | $(55,189)$ |  |  | $(46,237)$ |  | (103,675) | (317) | 32,437 | $(98,698)$ |  |  | (433) | $(272,113)$ | \$ | $(3,343,964)$ |
| Kern | (978,111) |  |  | $(212,558)$ | (61,041) | $(3,781,774)$ | $(72,803)$ | 90,250 | $(196,928)$ | $(1,416,512)$ | $(14,000)$ | $(9,623,098)$ | (16,266,574) | \$ | (92,329,505) |
| Kings | $(195,719)$ |  |  | $(36,405)$ |  | $(173,448)$ | $(7,327)$ | $(21,083)$ | $(95,343)$ | $(4,820)$ |  | $(2,002)$ | (536,146) | \$ | $(14,917,828)$ |
| Lake | $(92,084)$ |  |  | $(9,288)$ | (607) |  |  | $(31,169)$ | (899) | (927) |  | (142) | $(135,115)$ | \$ | $(6,037,102)$ |
| Lassen | $(58,399)$ |  |  | $(1,735)$ |  | $(172,665)$ |  | 11,110 |  | (305) |  | (95) | $(222,088)$ | \$ | $(4,414,321)$ |
| Los Angeles | (11,227,229) |  | $(2,403)$ | (41,904,020) | $(3,296,431)$ |  | $(207,923)$ | $(3,720,969)$ | $(1,542,436)$ | $(5,348,105)$ |  | $(75,115)$ | $(67,324,629)$ | \$ | (1,007,102,983) |
| Madera | $(137,737)$ |  |  | $(37,925)$ |  |  | $(10,061)$ | 181,584 | $(9,685)$ | $(247,811)$ | $(22,330)$ | (415) | $(284,379)$ | \$ | $(16,427,117)$ |
| Marin | $(289,536)$ |  |  | $(590,833)$ | $(2,384)$ |  |  | $(162,236)$ | $(10,520)$ | $(13,751)$ |  | $(4,345)$ | $(1,073,606)$ | \$ | $(19,792,787)$ |
| Mariposa | $(52,462)$ |  |  | $(1,320)$ | (25) | $(198,004)$ |  | $(5,025)$ |  |  |  |  | $(256,837)$ | \$ | $(2,772,925)$ |
| Mendocino | $(99,787)$ |  |  | $(7,999)$ |  | $(199,467)$ |  | $(292,303)$ | $(25,899)$ |  |  | $(10,403)$ | $(635,859)$ | \$ | $(9,987,609)$ |
| Merced | $(255,926)$ |  |  | $(97,904)$ | $(7,823)$ | $(464,558)$ |  | 2,437 | $(70,875)$ | $(23,168)$ |  | (76) | $(917,892)$ | \$ | (22,774,331) |
| Modoc | $(29,230)$ |  |  |  | (567) | $(72,222)$ |  | (406) | (72) | $(10,807)$ |  | (26) | (113,330) | \$ | $(1,796,351)$ |
| Mono | $(74,243)$ |  |  | $(29,333)$ |  | $(60,862)$ |  | $(4,236)$ | $(6,346)$ | $(1,567)$ |  | (4) | $(176,592)$ | \$ | $(2,914,808)$ |
| Monterey | $(446,890)$ |  |  | (154,940) | $(7,580)$ | $(113,033)$ |  | $(5,121)$ | (58,320) | $(35,745)$ |  | (84,015) | $(905,644)$ | \$ | (32,071,562) |
| Napa | $(117,601)$ |  |  | $(66,367)$ | $(357,403)$ |  |  | $(82,196)$ | $(21,302)$ | $(41,257)$ |  | (3) | $(686,129)$ | \$ | $(11,857,736)$ |
| Nevada | $(101,110)$ |  |  | $(4,319)$ | $(6,326)$ | $(181,594)$ |  | (127,596) | $(48,442)$ | $(75,778)$ |  | $(4,729)$ | $(549,893)$ | \$ | $(10,198,423)$ |
| Orange | $(1,819,154)$ |  |  | (3,561,641) | (372,277) | $(5,328,073)$ |  | 19,037 | $(8,407,313)$ | $(4,825,506)$ |  | $(108,316)$ | (24,403,242) | \$ | $(254,141,301)$ |
| Placer | $(418,985)$ |  |  | $(105,987)$ | $(21,173)$ |  |  | $(216,905)$ | $(4,331)$ | $(1,404,605)$ |  | (22,628) | (2,194,614) | \$ | (31,247,814) |
| Plumas | $(74,965)$ |  |  | (904) |  |  |  | 3,918 |  | $(1,450)$ |  | $(1,183)$ | $(74,584)$ | \$ | $(2,141,801)$ |
| Riverside | $(2,056,191)$ |  | (24) | $(3,121,072)$ | $(132,445)$ | $(11,483,415)$ | $(339,599)$ | $(41,514)$ | $(522,660)$ | $(4,619,276)$ | (133,945) | $(83,320)$ | $(22,533,462)$ | \$ | $(203,646,489)$ |
| Sacramento | $(1,739,413)$ |  |  | $(1,387,815)$ | $(6,546)$ | $(272,411)$ | $(16,490)$ | $(17,508)$ | $(1,069,362)$ | $(1,062,437)$ |  | $(61,555)$ | $(5,633,537)$ | \$ | $(132,861,585)$ |
| San Benito | $(118,865)$ |  |  | $(4,762)$ |  |  |  | $(188,000)$ | $(38,715)$ |  |  | (164) | $(350,507)$ | \$ | $(5,584,561)$ |
| San Bernardino | $(1,408,307)$ |  | 0 | (1,053,272) | $(640,653)$ | $(430,111)$ |  | $(1,153,755)$ | $(370,655)$ | $(214,594)$ | $(13,000)$ | 77,456 | $(5,206,891)$ | \$ | (197,463,740) |
| San Diego | $(2,123,930)$ |  |  | $(2,457,862)$ | $(75,209)$ | (5,443,488) | (2,795) | $(9,193)$ | $(2,779,237)$ | $(755,918)$ |  | $(54,765)$ | $(13,702,397)$ | \$ | (205,818,443) |
| San Francisco | $(674,683)$ |  |  | (51,124) | $(1,710)$ | $(2,402,536)$ | $(10,205)$ | $(3,152,737)$ | $(2,103,371)$ | (211,327) |  | $(36,313)$ | $(8,644,006)$ | \$ | (86,127,098) |
| San Joaquin | $(604,599)$ |  |  | $(108,227)$ |  | $(214,706)$ | 457 | 1,585 | $(1,414,377)$ | $(41,005)$ |  | $(21,200)$ | $(2,402,072)$ | \$ | $(60,359,449)$ |
| San Luis Obispo | $(338,625)$ |  |  | $(242,170)$ | $(13,436)$ | $(176,778)$ | $(2,159)$ | $(41,894)$ | $(38,703)$ | $(283,520)$ |  | $(1,571)$ | $(1,138,855)$ | \$ | (22,469,870) |
| San Mateo | $(936,386)$ |  |  | $(409,327)$ |  | (839,321) | (118,823) | 325,353 | $(116,355)$ | $(870,475)$ |  | $(9,287)$ | (2,974,621) | \$ | (57,440,936) |
| Santa Barbara | $(453,681)$ |  |  | $(84,633)$ |  | $(1,070,660)$ |  | $(924,040)$ | (238,784) | $(293,067)$ |  | $(103,481)$ | $(3,168,345)$ | \$ | $(37,829,505)$ |
| Santa Clara | $(1,594,593)$ |  | (9,472) | $(372,530)$ |  | $(1,112,358)$ | $(42,055)$ | $(37,389)$ | $(82,781)$ | $(2,130,022)$ |  | (23,641) | $(5,404,840)$ | \$ | (118,844,455) |
| Santa Cruz | $(304,920)$ |  |  | $(50,034)$ |  | $(556,501)$ |  | 90,789 | $(42,558)$ | $(159,693)$ |  | $(8,788)$ | $(1,031,705)$ | \$ | $(22,307,936)$ |
| Shasta | $(261,109)$ |  | $(10,521)$ | $(32,189)$ | (100) | $(1,289,205)$ |  | $(79,210)$ | $(156,564)$ | $(204,733)$ |  | $(5,092)$ | $(2,038,725)$ | \$ | (24,705,019) |
| Sierra | $(24,320)$ |  |  | (464) |  | $(12,139)$ |  | (434) |  | $(6,001)$ |  | $(15,004)$ | $(58,363)$ | \$ | $(1,427,544)$ |
| Siskiyou | $(84,549)$ |  |  | $(17,258)$ |  | $(299,692)$ | (70) | $(11,891)$ | $(2,639)$ |  |  | (198) | $(416,297)$ | \$ | $(6,168,297)$ |
| Solano | $(526,078)$ |  |  | (324,042) | (71,440) | $(252,020)$ |  | $(506,390)$ | ( 532,585 ) | $(7,193)$ |  | $(23,485)$ | $(2,243,234)$ | \$ | $(38,256,553)$ |
| Sonoma | $(507,059)$ |  |  | $(132,541)$ |  | $(1,256)$ |  | 542,918 | $(5,927)$ | $(35,026)$ |  | $(3,221)$ | (142,112) | \$ | (33,999,134) |
| Stanislaus | $(387,820)$ |  |  | $(387,923)$ |  | $(220,808)$ | $(110,003)$ | 18,110 | $(178,030)$ | (443,414) |  | $(12,886)$ | $(1,722,774)$ | \$ | (37,460,288) |
| Sutter | $(161,118)$ |  |  | $(30,990)$ |  | $(378,678)$ | $(1,075)$ | $(105,968)$ | $(6,420)$ |  |  | (519) | $(684,769)$ | \$ | $(10,876,428)$ |
| Tehama | $(95,018)$ |  |  | $(6,708)$ |  | $(201,281)$ |  | $(101,031)$ | $(2,796)$ | $(430,005)$ |  | (143) | $(836,981)$ | \$ | $(7,867,637)$ |
| Trinity | $(59,088)$ |  |  | $(13,282)$ |  | (43,212) |  | $(30,693)$ |  | $(192,855)$ |  | (244) | (339,374) | \$ | $(3,406,913)$ |
| Tulare | $(382,573)$ |  |  | $(30,770)$ | $(316,209)$ | (1,687,722) | (99,804) | 40,719 | (170,817) | (218,458) |  | (29,233) | $(2,894,867)$ | S | $(42,156,597)$ |
| Tuolumne | $(54,676)$ |  |  | $(19,124)$ |  | $(48,216)$ |  | $(114,705)$ | $(12,099)$ | $(8,787)$ |  | (60) | $(257,666)$ | \$ | $(6,603,131)$ |
| Ventura | $(459,007)$ |  |  | $(61,590)$ |  | $(5,539,621)$ |  | $(1,188,359)$ |  | $(40,740)$ |  | $(54,808)$ | (7,344,125) | \$ | (63,773,822) |
| Yolo | $(207,419)$ |  |  | $(115,493)$ | (487) | $(944,588)$ |  | (101,695) |  | $(12,432)$ |  | $(9,511)$ | $(1,391,625)$ | \$ | $(21,074,051)$ |
| Yuba | $(52,056)$ |  |  | $(9,240)$ | $(9,875)$ | $(399,769)$ |  | $(7,313)$ |  | $(66,419)$ |  | (785) | $(545,457)$ | \$ | $(8,148,033)$ |
|  | \$ (36,284,968) | \$ | \$ $(22,419)$ | (60, | (5, | (5 | $(1,117,862)$ | \$ (10,876,153) | (21,790,888) | (27,055,2 | $(187,346)$ | \$ (10,939,312) | $(228,264,372)$ |  | (3,347,353,372) |

Total Expenditures by Component or Element - All Funds
Source: FY 2022-23 Quarterly Financial Statements (4th Quarter)

|  | Court Operations Program |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Non-Court Operations Program |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Court | Unassigned | Judges and Courtroom Support | Criminal |  | Civil |  | Family and Children |  | Other Court Operations |  | $\begin{gathered} \text { Court } \\ \text { Interpreters } \end{gathered}$ |  | ury Services |  | Security |  | Total Court Operations Program |  | Enhanced Collections | Other Non- <br> Court Operations | Total <br> Non-Court Operations Program |
| Alameda |  | 30,249,473 | 17,562,497 | \$ | 7,257,906 | \$ | 17,764,753 | \$ | 2,143,046 | \$ | 5,782,114 | \$ | 1,670,912 | \$ | 3,714,160 | \$ | 86,144,861 | \$ | 2,146,264 | \$ 364,279 | \$ 2,510,543 |
| Alpine |  | 596,101 |  |  |  |  | 33,984 |  | 14,411 |  | 48 |  | 21,575 |  | 42,405 |  | 708,524 |  | 17,574 |  | 17,574 |
| Amador |  | 864,107 | 442,057 |  | 374,559 |  | 413,174 |  | 124,233 |  | 68,221 |  | 105,015 |  | 9,284 |  | 2,400,652 |  | 166,779 |  | 166,779 |
| Butte |  | 4,249,331 | 1,607,090 |  | 380,027 |  | 2,919,061 |  | 1,620,730 |  | 247,393 |  | 270,889 |  | 794,347 |  | 12,088,869 |  | 384,847 | 777,099 | 1,161,946 |
| Calaveras |  | 540,729 | 577,879 |  | 196,220 |  | 589,578 |  | 367,301 |  | 50,728 |  | 20,625 |  | 1,176 |  | 2,344,236 |  | 120,588 | 3,104 | 123,692 |
| Colusa |  | 363,971 | 335,310 |  | 117,497 |  | 388,194 |  | 404,589 |  | 120,372 |  | 17,674 |  | 79,757 |  | 1,827,364 |  | 855 |  | 855 |
| Contra Costa |  | 13,555,924 | 5,442,741 |  | 4,898,016 |  | 10,738,394 |  | 4,812,696 |  | 2,933,909 |  | 1,379,648 |  | 215,391 |  | 43,976,718 |  | 2,015,865 |  | 2,015,865 |
| Del Norte |  | 1,359,286 | 353,850 |  | 278,286 |  | 391,652 |  | 999,308 |  | 36,619 |  | 16,162 |  | 64,608 |  | 3,499,771 |  | 202,233 |  | 202,233 |
| El Dorado |  | 2,205,479 | 1,761,645 |  | 619,890 |  | 1,766,454 |  | 427,998 |  | 257,569 |  | 176,641 |  | 19,013 |  | 7,234,689 |  | 349,083 | 535,054 | 884,137 |
| Fresno |  | 19,505,472 | 17,386,777 |  | 4,834,804 |  | 15,501,289 |  | 6,093,340 |  | 2,573,988 |  | 759,399 |  | 294,509 |  | 66,949,578 |  | 951,832 |  | 951,832 |
| Glenn |  | 758,200 | 451,885 |  | 143,078 |  | 710,812 |  | 45,790 |  | 186,391 |  | 41,597 |  | 35,837 |  | 2,373,590 |  | 352,740 | (956) | 351,785 |
| Humboldt |  | 3,399,050 |  |  | 381,091 |  | 947,117 |  | 3,205,750 |  | 136,287 |  | 322,403 |  | 221,604 |  | 8,613,304 |  | 2,662 |  | 2,662 |
| Imperial |  | 3,471,588 | 2,218,665 |  | 852,555 |  | 1,141,392 |  | 773,524 |  | 802,081 |  | 348,553 |  | 683,411 |  | 10,291,770 |  | 563,378 | 157,013 | 720,390 |
| Inyo |  | 464,407 | 269,858 |  | 64,415 |  | 563,848 |  | 90,032 |  | 66,536 |  | 59,563 |  | 264,410 |  | 1,843,068 |  | 105,229 | 30,770 | 135,999 |
| Kern |  | 20,731,125 | 8,244,225 |  | 4,293,376 |  | 12,690,912 |  | 6,124,049 |  | 3,881,822 |  | 1,472,627 |  | 226,807 |  | 57,664,943 |  | 3,778,558 | 13,633,897 | 17,412,455 |
| Kings |  | 4,108,585 | 1,664,298 |  | 1,063,068 |  | 1,583,376 |  | 65,164 |  | 655,392 |  | 218,150 |  | 216,295 |  | 9,574,329 |  | 173,448 | 8,617 | 182,065 |
| Lake |  | 576,761 | 578,931 |  | 28,633 |  | 590,751 |  | 2,078,304 |  | 190,346 |  | 19,417 |  | 250,298 |  | 4,313,441 |  |  | 261 | 261 |
| Lassen |  | 934,634 | 607,492 |  | 56,863 |  | 714,666 |  | 234,845 |  | 52,702 |  | 82,184 |  | 333,769 |  | 3,017,155 |  | 174,327 | 12,500 | 186,827 |
| Los Angeles |  | 364,882,225 | 84,719,079 |  | 41,355,561 |  | 82,841,669 |  | 32,290,279 |  | 35,682,704 |  | 16,093,959 |  | 23,795,718 |  | 681,661,194 |  |  |  | - |
| Madera |  | 4,493,633 | 1,713,338 |  | 987,967 |  | 2,612,528 |  | 342,273 |  | 922,471 |  | 506,111 |  | 563,201 |  | 12,141,522 |  |  |  | - |
| Marin |  | 5,001,545 | 1,653,423 |  | 1,530,234 |  | 1,694,517 |  | 196,757 |  | 865,329 |  | 281,616 |  |  |  | 11,223,421 |  |  |  | $\cdot$ |
| Mariposa |  | 331,553 | 465,438 |  | 79,987 |  | 184,495 |  | 292,464 |  | 60,823 |  | 15,955 |  | 777 |  | 1,431,492 |  | 168,219 | 315 | 168,534 |
| Mendocino |  | 1,991,995 | 1,325,944 |  | 793,708 |  | 1,261,546 |  | 1,177,085 |  | 527,031 |  | 236,443 |  | 70,914 |  | 7,384,665 |  | 200,517 | 49 | 200,566 |
| Merced |  | 4,854,241 | 2,359,715 |  | 1,001,930 |  | 2,887,396 |  | 477,357 |  | 1,211,924 |  | 239,742 |  | 52,072 |  | 13,084,378 |  | 464,565 | 21,526 | 486,091 |
| Modoc |  | 347,290 | 298,650 |  | 110,773 |  | 253,993 |  | - |  | 4,304 |  | 9,799 |  | 34,625 |  | 1,059,434 |  | 72,313 | 3,000 | 75,313 |
| Mono |  | 420,322 | 500,559 |  | 131,566 |  | 105,754 |  |  |  | 63,477 |  | 32,457 |  | 39,840 |  | 1,293,975 |  | 60,890 | 5,863 | 66,754 |
| Monterey |  | 6,182,655 | 4,627,739 |  | 650,523 |  | 3,439,076 |  | 1,914,146 |  | 1,682,082 |  | 452,799 |  | 650,150 |  | 19,599,170 |  | 121,553 | 813,959 | 935,512 |
| Napa |  | 3,488,022 | 1,402,474 |  | 552,893 |  | 1,477,412 |  | 106,687 |  | 777,252 |  | 205,639 |  | 251,297 |  | 8,261,676 |  | 6,167 |  | 6,167 |
| Nevada |  | 1,129,457 | 1,733,051 |  | 975,796 |  | 1,270,730 |  |  |  | 102,396 |  | 190,102 |  | 427,528 |  | 5,829,061 |  | 149,244 |  | 149,244 |
| Orange |  | 79,185,589 | 21,818,662 |  | 8,042,226 |  | 29,999,816 |  | 27,040,679 |  | 10,118,011 |  | 3,100,635 |  | 2,085,249 |  | 181,390,866 |  | 5,334,044 | 2,620,365 | 7,954,410 |
| Placer |  | 8,307,400 | 3,459,964 |  | 977,850 |  | 4,839,024 |  | 428,756 |  | 844,115 |  | 605,540 |  | 807 |  | 19,463,455 |  |  |  |  |
| Plumas |  | 267,413 | 514,268 |  | 57,074 |  | 254,129 |  | 309,202 |  | 3,512 |  | 10,460 |  |  |  | 1,416,058 |  |  |  | - |
| Riverside |  | 64,757,571 | 22,561,665 |  | 14,235,693 |  | 36,974,848 |  |  |  | 7,518,528 |  | 3,765,932 |  | 3,113,203 |  | 152,927,439 |  | 11,983,174 | 365 | 11,983,539 |
| Sacramento |  | 43,149,670 | 15,686,972 |  | 6,867,296 |  | 17,524,189 |  | 6,297,234 |  | 5,710,190 |  | 1,640,536 |  | 917,373 |  | 97,793,459 |  | 259,754 | 292,518 | 552,273 |
| San Benito |  | 632,803 | 757,153 |  | 892,680 |  | 593,697 |  | 12,917 |  | 155,136 |  | 9,917 |  |  |  | 3,054,303 |  | 0 | 10,389 | 10,389 |
| San Bernardino |  | 44,359,184 | 25,651,115 |  | 7,835,787 |  | 36,353,384 |  | 18,004,968 |  | 6,654,287 |  | 2,318,350 |  | 4,873,225 |  | 146,050,300 |  |  | 457,819 | 457,819 |
| San Diego |  | 65,646,340 | 29,197,637 |  | 7,678,917 |  | 32,184,330 |  | 1,293,426 |  | 6,775,598 |  | 3,465,863 |  | 1,317,576 |  | 147,559,686 |  | 7,917,296 | 4,058,474 | 11,975,770 |
| San Francisco |  | 33,491,326 | 8,851,248 |  | 4,703,401 |  | 11,115,201 |  | 3,441,604 |  | 5,157,581 |  | 2,362,846 |  | 11,943 |  | 69,135,151 |  | 2,388,956 |  | 2,388,956 |
| San Joaquin |  | 17,398,313 | 10,013,610 |  | 2,815,366 |  | 7,242,935 |  | 2,694,866 |  | 2,103,049 |  | 1,000,543 |  | 1,314,384 |  | 44,583,066 |  | 214,706 | 233,125 | 447,831 |
| San Luis Obispo |  | 7,909,301 | 2,943,327 |  | 1,853,998 |  | 2,624,666 |  | 210,540 |  | 818,607 |  | 446,021 |  | 131,240 |  | 16,937,700 |  | 176,778 | 2,627 | 179,404 |
| San Mateo |  | 18,942,517 | 4,967,139 |  | 4,398,946 |  | 6,414,619 |  |  |  | 3,213,989 |  | 1,171,435 |  | 468,307 |  | 39,576,951 |  | 838,821 | 575 | 839,396 |
| Santa Barbara |  | 9,727,142 | 3,932,878 |  | 3,372,600 |  | 3,498,077 |  | 2,986,766 |  | 2,839,796 |  | 1,046,407 |  | 1,150,193 |  | 28,553,859 |  | 1,028,127 | 1,239,186 | 2,267,313 |
| Santa Clara |  | 22,625,270 | 18,695,030 |  | 7,162,035 |  | 16,471,024 |  | 1,238,947 |  | 5,932,094 |  | 1,671,535 |  | 451,358 |  | 74,247,293 |  | 997,504 | 2,211,666 | 3,209,171 |
| Santa Cruz |  | 6,951,069 | 3,326,406 |  | 1,501,586 |  | 1,658,550 |  | 726,177 |  | 863,863 |  | 254,238 |  |  |  | 15,281,889 |  | 118,203 | 933,492 | 1,051,695 |
| Shasta |  | 4,647,563 | 2,165,069 |  | 1,262,038 |  | 3,084,750 |  | 705,693 |  | 554,786 |  | 459,909 |  | 4,693,971 |  | 17,573,778 |  | 1,079,637 | 468,851 | 1,548,488 |
| Sierra |  | 96,511 | 284,047 |  | 79,470 |  | 66,584 |  | 14,822 |  | 796 |  | 7,024 |  |  |  | 549,254 |  | 16,664 | 46,569 | 63,234 |
| Siskiyou |  | 387,755 | 801,286 |  | 376,418 |  | 1,225,427 |  | 185,971 |  | 74,389 |  | 61,698 |  | 1,430 |  | 3,114,376 |  | 220,421 |  | 220,421 |
| Solano |  | 13,160,381 | 6,122,972 |  | 1,748,893 |  | 4,972,923 |  |  |  | 913,919 |  | 938,398 |  |  |  | 27,857,485 |  | 228,816 |  | 228,816 |
| Sonoma |  | 11,597,425 | 3,677,387 |  | 1,564,848 |  | 4,237,529 |  | 3,116,176 |  | 1,907,460 |  | 413,173 |  | 497,665 |  | 27,011,663 |  | 1,256 |  | 1,256 |
| Stanislaus |  | 9,971,477 | 5,225,366 |  | 2,692,265 |  | 4,922,013 |  | 1,544,652 |  | 1,683,495 |  | 564,222 |  | 80,805 |  | 26,684,295 |  | 220,808 | 78,982 | 299,790 |
| Sutter |  | 1,656,763 | 799,302 |  | 513,423 |  | 1,457,459 |  | 837,254 |  | 333,989 |  | 78,695 |  | 308,400 |  | 5,985,285 |  | 387,674 | 6,736 | 394,411 |
| Tehama |  | 1,364,272 | 1,384,692 |  | 260,046 |  | 1,368,804 |  | 192,974 |  | 228,205 |  | 55,301 |  | 170,975 |  | 5,025,268 |  | 201,281 |  | 201,281 |
| Trinity |  | 362,764 | 189,488 |  | 85,423 |  | 279,127 |  | 151,874 |  | 64,455 |  | 38,132 |  | 827,937 |  | 1,999,200 |  | 43,212 |  | 43,212 |
| Tulare |  | 11,355,365 | 3,472,552 |  | 1,461,961 |  | 6,457,456 |  | 7,441,100 |  | 2,598,515 |  | 1,043,152 |  |  |  | 33,830,100 |  | 1,764,557 | 92,699 | 1,857,256 |
| Tuolumne |  | 2,065,483 | 471,490 |  | 218,519 |  | 852,536 |  | 1,207,507 |  | 60,893 |  | 171,971 |  | 151,345 |  | 5,199,741 |  | 48,216 | 46,435 | 94,651 |
| Ventura |  | 16,028,897 | 4,444,344 |  | 1,886,819 |  | 8,478,389 |  | 3,507,031 |  | 2,750,011 |  | 1,102,699 |  | 2,411,020 |  | 40,609,210 |  | 6,051,188 |  | 6,051,188 |
| Yolo |  | 6,222,915 | 1,773,176 |  | 1,004,236 |  | 2,202,986 |  | 1,123,034 |  | 677,466 |  | 273,202 |  | 313,226 |  | 13,590,241 |  | 944,642 | 405,029 | 1,349,671 |
| Yuba |  | 1,537,097 | 644,316 |  | 267,346 |  | 1,874,821 |  | 162,541 |  | 85,479 |  | 85,640 |  | 142,891 |  | 4,800,131 |  | 429,040 |  | 429,040 |
| Total | \$ - | \$ 1,004,862,739 | \$ 364,137,173 | \$ | 159,828,378 | \$ | 416,707,817 | \$ | 151,298,866 | \$ | 130,584,525 |  | 53,431,130 | \$ | 58,787,725 | \$ | 2,339,638,352 |  | 55,644,506 | \$ 29,572,253 | \$ 85,216,760 |

# Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2022-23 

|  | Court Administration Program |  |  |  |  |  |  |  |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Court | Executive Office | Fiscal Services | Human Resources | Business \& Facilities Services |  | Information Technology |  | Total Court Administration Program |  |  |  |
| Alameda | 2,224,488 | 5,381,870 | 2,903,733 | \$ | 5,064,311 | \$ | 13,394,970 | \$ | 28,969,371 | \$ | 117,624,775 |
| Alpine | 22,574 | 80,169 | 61,416 |  | 37,576 |  | 134,265 |  | 336,000 |  | 1,062,099 |
| Amador | 286,370 | 676,472 | 46,391 |  | 185,126 |  | 602,393 |  | 1,796,752 |  | 4,364,183 |
| Butte | 375,182 | 920,814 | 347,539 |  | 613,637 |  | 1,217,976 |  | 3,475,147 |  | 16,725,962 |
| Calaveras | 448,263 | 148,499 | 78,978 |  | 110,963 |  | 675,705 |  | 1,462,407 |  | 3,930,334 |
| Colusa | 113,441 | 258,091 | 103,268 |  | 170,920 |  | 672,188 |  | 1,317,908 |  | 3,146,126 |
| Contra Costa | 1,165,904 | 5,863,581 | 2,982,608 |  | 1,641,645 |  | 5,591,811 |  | 17,245,550 |  | 63,238,133 |
| Del Norte | 313,260 | 189,016 | 135,023 |  | 16,919 |  | 237,620 |  | 891,839 |  | 4,593,842 |
| El Dorado | 478,641 | 359,607 | 432,682 |  | 386,599 |  | 1,487,748 |  | 3,145,277 |  | 11,264,103 |
| Fresno | 3,305,698 | 2,761,880 | 1,568,255 |  | 2,327,712 |  | 6,588,617 |  | 16,552,161 |  | 84,453,571 |
| Glenn | 18,546 | 182,215 | 50,851 |  | 969,802 |  | 170,670 |  | 1,392,084 |  | 4,117,459 |
| Humboldt | 373,480 | 362,572 | 426,621 |  | 137,699 |  | 507,621 |  | 1,807,993 |  | 10,423,959 |
| Imperial | 445,103 | 1,214,112 | 663,261 |  | 952,991 |  | 739,352 |  | 4,014,820 |  | 15,026,980 |
| Inyo | 103,227 | 200,179 | 529,325 |  | 121,928 |  | 236,381 |  | 1,191,039 |  | 3,170,105 |
| Kern | 3,595,479 | 1,817,905 | 1,885,253 |  | 5,626,646 |  | 7,168,250 |  | 20,093,533 |  | 95,170,931 |
| Kings | 459,968 | 238,363 | 383,233 |  | 992,259 |  | 2,065,375 |  | 4,139,197 |  | 13,895,591 |
| Lake | 298,879 | 305,515 | 134,464 |  | 310,379 |  | 632,548 |  | 1,681,786 |  | 5,995,488 |
| Lassen | 227,913 | 83,559 | 143,319 |  | 163,838 |  | 659,212 |  | 1,277,840 |  | 4,481,823 |
| Los Angeles | 34,711,283 | 32,143,945 | 19,443,084 |  | 66,682,396 |  | 93,686,219 |  | 246,666,927 |  | 928,328,121 |
| Madera | 1,025,907 | 298,759 | 351,702 |  | 407,385 |  | 1,295,045 |  | 3,378,798 |  | 15,520,319 |
| Marin | 571,736 | 881,477 | 1,284,942 |  | 481,725 |  | 4,457,944 |  | 7,677,825 |  | 18,901,246 |
| Mariposa | 154,825 | 147,570 | 20,660 |  | 116,111 |  | 475,269 |  | 914,435 |  | 2,514,460 |
| Mendocino | 588,261 | 530,697 | 19,031 |  | 34,967 |  | 1,295,884 |  | 2,468,841 |  | 10,054,072 |
| Merced | 290,570 | 1,413,390 | 2,654,742 |  | 2,328,417 |  | 1,974,890 |  | 8,662,008 |  | 22,232,477 |
| Modoc | 223,203 | 97,166 | 21,349 |  | 40,827 |  | 316,387 |  | 698,931 |  | 1,833,678 |
| Mono | 272,796 | 264,392 | 138,410 |  | 248,105 |  | 497,658 |  | 1,421,361 |  | 2,782,089 |
| Monterey | 1,746,802 | 1,008,579 | 3,115,974 |  | 1,041,475 |  | 4,081,427 |  | 10,994,257 |  | 31,528,938 |
| Napa | 492,631 | 415,782 | 901,123 |  | 210,351 |  | 1,440,863 |  | 3,460,750 |  | 11,728,593 |
| Nevada | 582,714 | 339,981 | 795,663 |  | 76,672 |  | 2,201,426 |  | 3,996,457 |  | 9,974,761 |
| Orange | 608,655 | 6,826,966 | 7,840,821 |  | 16,753,803 |  | 17,883,565 |  | 49,913,809 |  | 239,259,084 |
| Placer | 1,295,398 | 969,545 | 609,452 |  | 2,994,680 |  | 3,900,280 |  | 9,769,354 |  | 29,232,809 |
| Plumas | 192,768 | 257,781 | 90,661 |  | 8,176 |  | 5,252 |  | 554,638 |  | 1,970,696 |
| Riverside | 672,492 | 4,542,629 | 5,583,643 |  | 13,643,645 |  | 13,263,109 |  | 37,705,517 |  | 202,616,495 |
| Sacramento | 2,134,388 | 4,276,929 | 4,622,747 |  | 6,411,046 |  | 17,311,408 |  | 34,756,517 |  | 133,102,249 |
| San Benito | 436,570 | 365,858 | 404,945 |  | 127,555 |  | 1,095,215 |  | 2,430,144 |  | 5,494,836 |
| San Bernardino | 4,102,221 | 2,743,881 | 3,835,550 |  | 5,051,867 |  | 13,224,081 |  | 28,957,600 |  | 175,465,719 |
| San Diego | 5,158,571 | 5,536,935 | 4,272,844 |  | 8,668,207 |  | 22,484,360 |  | 46,120,917 |  | 205,656,373 |
| San Francisco | 1,006,407 | 1,447,844 | 3,822,385 |  | 2,340,424 |  | 6,622,021 |  | 15,239,081 |  | 86,763,188 |
| San Joaquin | 794,214 | 2,020,016 | 567,995 |  | 2,046,322 |  | 3,305,918 |  | 8,734,465 |  | 53,765,362 |
| San Luis Obispo | 1,235,607 | 580,400 | 634,794 |  | 575,142 |  | 2,296,883 |  | 5,322,826 |  | 22,439,930 |
| San Mateo | 5,806,078 | 2,411,157 | 1,519,511 |  | 1,384,547 |  | 4,889,007 |  | 16,010,299 |  | 56,426,646 |
| Santa Barbara | 1,011,846 | 1,686,145 | 914,830 |  | 256,047 |  | 3,766,868 |  | 7,635,735 |  | 38,456,907 |
| Santa Clara | 3,872,220 | 4,017,255 | 7,563,607 |  | 8,808,732 |  | 11,772,524 |  | 36,034,338 |  | 113,490,802 |
| Santa Cruz | 561,219 | 522,790 | 658,118 |  | 863,226 |  | 3,297,146 |  | 5,902,500 |  | 22,236,084 |
| Shasta | 740,490 | 844,939 | 306,670 |  | 2,873,531 |  | 1,616,051 |  | 6,381,681 |  | 25,503,947 |
| Sierra | 121,137 | 103,794 | 77,961 |  | 112,431 |  | 314,522 |  | 729,844 |  | 1,342,331 |
| Siskiyou | 469,339 | 212,396 | 652,884 |  | 393,860 |  | 1,115,852 |  | 2,844,332 |  | 6,179,128 |
| Solano | 854,882 | 1,908,644 | 976,050 |  | 1,320,423 |  | 4,389,135 |  | 9,449,135 |  | 37,535,435 |
| Sonoma | 666,388 | 754,268 | 3,929,718 |  | 217,580 |  | 1,670,133 |  | 7,238,086 |  | 34,251,005 |
| Stanislaus | 785,665 | 1,293,302 | 1,086,476 |  | 1,912,897 |  | 4,608,223 |  | 9,686,563 |  | 36,670,647 |
| Sutter | 541,178 | 495,222 | 387,097 |  | 372,149 |  | 1,508,487 |  | 3,304,133 |  | 9,683,829 |
| Tehama | 439,771 | 548,072 | 159,265 |  | 133,781 |  | 1,008,186 |  | 2,289,075 |  | 7,515,624 |
| Trinity | 118,653 | 114,652 | 813,266 |  | 46,732 |  | 337,407 |  | 1,430,710 |  | 3,473,123 |
| Tulare | 1,320,505 | 1,414,011 | 712,245 |  | 56,297 |  | 2,090,615 |  | 5,593,674 |  | 41,281,031 |
| Tuolumne | 225,787 | 354,946 | 238,192 |  | 81,094 |  | 291,023 |  | 1,191,043 |  | 6,485,435 |
| Ventura | 2,214,997 | 3,706,689 | 1,658,852 |  | 2,597,768 |  | 4,132,622 |  | 14,310,927 |  | 60,971,326 |
| Yolo | 2,536,879 | 454,808 | 694,554 |  | 392,694 |  | 1,422,092 |  | 5,501,027 |  | 20,440,939 |
| Yuba | 220,920 | 349,779 | 1,396,132 |  | 247,276 |  | 819,934 |  | 3,034,041 |  | 8,263,213 |
| Total | \$ 95,062,391 | \$ 109,347,811 | \$ 97,654,162 | \$ | 172,191,310 | \$ | 304,947,630 | \$ | 779,203,303 | \$ | 3,204,058,415 |


| Court | Personal <br> Services | Operating Expenses and Equipment | Special Items of Expense | Capital Costs | Prior Year <br> Expense <br> Adjustment | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alameda | \$ 93,151,914 | \$ 24,725,217 | \$ 574,641 |  | \$ $(826,997)$ | \$ 117,624,775 |
| Alpine | 752,108 | 310,140 |  |  | (149) | 1,062,099 |
| Amador | 3,290,550 | 1,057,888 | 4,173 | 11,703 | (130) | 4,364,183 |
| Butte | 11,357,097 | 5,302,066 | 46,194 |  | 20,605 | 16,725,962 |
| Calaveras | 2,738,495 | 1,187,063 | 3,840 |  | 937 | 3,930,334 |
| Colusa | 1,801,459 | 1,343,456 | 907 |  | 303 | 3,146,126 |
| Contra Costa | 47,846,265 | 14,683,781 | 687,850 |  | 20,237 | 63,238,133 |
| Del Norte | 2,805,988 | 1,823,085 | 1,300 |  | $(36,531)$ | 4,593,842 |
| El Dorado | 8,409,692 | 2,802,154 | 48,535 |  | 3,723 | 11,264,103 |
| Fresno | 66,242,966 | 16,713,011 | 229,272 |  | 1,268,323 | 84,453,571 |
| Glenn | 2,342,574 | 1,736,675 | 1,420 | 2,485 | 34,305 | 4,117,459 |
| Humboldt | 7,593,250 | 2,767,338 | 63,425 |  | (54) | 10,423,959 |
| Imperial | 9,105,188 | 5,884,450 | 37,186 |  | 156 | 15,026,980 |
| Inyo | 2,049,491 | 1,111,689 | 8,905 |  | 20 | 3,170,105 |
| Kern | 62,672,471 | 22,116,879 | 10,481,937 |  | $(100,355)$ | 95,170,931 |
| Kings | 8,765,143 | 4,980,331 | 23,709 | 91,350 | 35,058 | 13,895,591 |
| Lake | 3,633,903 | 2,341,364 | 19,417 |  | 805 | 5,995,488 |
| Lassen | 2,476,898 | 2,003,544 | 1,857 |  | (477) | 4,481,823 |
| Los Angeles | 772,178,067 | 152,760,544 | 3,710,718 |  | $(321,207)$ | 928,328,121 |
| Madera | 11,615,837 | 3,767,003 | 137,201 |  | 279 | 15,520,319 |
| Marin | 13,830,975 | 4,969,888 | 82,605 |  | 17,778 | 18,901,246 |
| Mariposa | 1,350,148 | 1,164,218 | 923 |  | (829) | 2,514,460 |
| Mendocino | 7,515,914 | 2,505,100 | 32,301 |  | 757 | 10,054,072 |
| Merced | 16,033,314 | 5,617,822 | 577,779 |  | 3,561 | 22,232,477 |
| Modoc | 1,175,201 | 658,478 |  |  |  | 1,833,678 |
| Mono | 1,617,659 | 1,157,212 | 5,851 |  | 1,367 | 2,782,089 |
| Monterey | 25,280,107 | 6,056,431 | 168,265 |  | 24,135 | 31,528,938 |
| Napa | 8,731,524 | 2,964,006 | 33,063 |  | - | 11,728,593 |
| Nevada | 6,716,280 | 3,231,524 | 24,582 |  | 2,375 | 9,974,761 |
| Orange | 192,393,953 | 46,078,282 | 790,992 |  | $(4,143)$ | 239,259,084 |
| Placer | 22,927,598 | 6,173,323 | 104,625 |  | 27,264 | 29,232,809 |
| Plumas | 994,956 | 975,356 | 385 |  |  | 1,970,696 |
| Riverside | 158,515,744 | 42,566,834 | 1,412,020 |  | 121,898 | 202,616,495 |
| Sacramento | 108,767,238 | 23,739,668 | 667,992 |  | $(72,649)$ | 133,102,249 |
| San Benito | 3,777,618 | 1,716,877 | 2,972 |  | $(2,631)$ | 5,494,836 |
| San Bernardino | 127,282,049 | 47,290,499 | 824,757 |  | 68,414 | 175,465,719 |
| San Diego | 165,918,892 | 38,093,960 | 1,375,102 |  | 268,419 | 205,656,373 |
| San Francisco | 67,928,469 | 18,367,875 | 568,706 |  | $(101,862)$ | 86,763,188 |
| San Joaquin | 44,311,884 | 9,082,017 | 370,490 |  | 971 | 53,765,362 |
| San Luis Obispo | 18,482,900 | 3,867,440 | 87,305 |  | 2,286 | 22,439,930 |
| San Mateo | 44,273,140 | 11,530,689 | 241,006 |  | 381,810 | 56,426,646 |
| Santa Barbara | 29,190,166 | 9,021,763 | 239,706 |  | 5,272 | 38,456,907 |
| Santa Clara | 85,300,258 | 23,488,412 | 676,916 | 4,031,514 | $(6,298)$ | 113,490,802 |
| Santa Cruz | 16,740,949 | 5,423,870 | 65,323 |  | 5,941 | 22,236,084 |
| Shasta | 20,474,164 | 4,976,525 | 114,019 |  | $(60,760)$ | 25,503,947 |
| Sierra | 658,785 | 683,310 |  |  | 236 | 1,342,331 |
| Siskiyou | 4,358,276 | 1,793,436 | 29,093 |  | $(1,677)$ | 6,179,128 |
| Solano | 29,156,430 | 8,211,024 | 169,423 |  | $(1,441)$ | 37,535,435 |
| Sonoma | 27,891,465 | 6,180,418 | 179,132 |  | (10) | 34,251,005 |
| Stanislaus | 29,243,341 | 7,268,893 | 182,740 |  | $(24,326)$ | 36,670,647 |
| Sutter | 7,066,603 | 2,593,998 | 4,844 |  | 18,385 | 9,683,829 |
| Tehama | 5,255,200 | 2,254,395 | 7,966 |  | $(1,937)$ | 7,515,624 |
| Trinity | 2,731,916 | 752,113 |  |  | $(10,907)$ | 3,473,123 |
| Tulare | 30,174,620 | 10,980,068 | 125,695 |  | 648 | 41,281,031 |
| Tuolumne | 4,042,249 | 2,425,934 | 14,617 |  | 2,634 | 6,485,435 |
| Ventura | 42,385,077 | 17,059,970 | 349,039 |  | 1,177,239 | 60,971,326 |
| Yolo | 15,307,136 | 4,940,658 | 167,633 |  | 25,512 | 20,440,939 |
| Yuba | 6,020,923 | 2,076,497 | 13,656 | 145,554 | 6,582 | 8,263,213 |

Total \$ 2,514,652,473 \$ 657,356,459 \$ 25,794,011 \$ 4,282,606 \$ 1,972,866 \$ 3,204,058,415

All Funds Source: FY 2022-23 Quarterly Financial Statements (4th Quarter)

| Court | Non-spendable | Restricted | Committed | Assigned | Unassigned | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alameda | 29,208.78 | 2,501,241.41 | 8,565,618.09 | 3,042,896.87 | - | 14,138,965.15 |
| Alpine | 121,292.86 | 12,984.88 | 11,006.95 | 7,536.10 | - | 152,820.79 |
| Amador | 205,815.00 | 867,004.47 | 186,219.26 | 131,766.52 | - | 1,390,805.25 |
| Butte | 176,026.88 | 441,311.53 | 2,327,086.77 | 549,343.19 | - | 3,493,768.37 |
| Calaveras | 269,388.62 | 542,264.22 | 56,486.52 | 118,281.71 | - | 986,421.07 |
| Colusa | 317,252.32 | 344,502.75 | 1,040,051.42 | 61,136.76 | - | 1,762,943.25 |
| Contra Costa | 125,297.10 | 2,410,025.29 | 7,546,330.35 | 1,428,539.16 | - | 11,510,191.90 |
| Del Norte | 213,349.18 | 846,936.80 | 210,717.67 | 120,271.69 | - | 1,391,275.34 |
| El Dorado | 193,495.98 | 393,587.20 | 638,131.12 | 335,761.12 | - | 1,560,975.42 |
| Fresno | - | 1,075,474.22 | 174,132.60 | 583,778.62 | - | 1,833,385.44 |
| Glenn | - | 687,095.57 | 15,929.00 | 121,536.57 | - | 824,561.14 |
| Humboldt | 17,333.56 | 148,459.72 | 96,091.83 | 252,688.93 | - | 514,574.04 |
| Imperial | 222,886.09 | 854,635.77 | 1,353,578.16 | 398,489.51 | - | 2,829,589.53 |
| Inyo | 270,351.00 | 501,725.96 | - | 27,731.19 | - | 799,808.15 |
| Kern | 3,809,274.76 | 4,541,257.98 | 3,555,061.05 | 1,991,984.73 | - | 13,897,578.52 |
| Kings | 555,203.16 | 1,669,645.78 | 381,574.00 | 415,316.64 | - | 3,021,739.58 |
| Lake | 60,485.00 | 476,755.89 | 306,495.07 | 187,119.93 | - | 1,030,855.89 |
| Lassen | - | 158,168.25 | 340,390.16 | 18,614.31 | - | 517,172.72 |
| Los Angeles | 72,200,813.17 | 38,405,315.98 | 89,766,542.74 | 22,199,929.33 | - | 222,572,601.22 |
| Madera | - | 1,056,142.07 | 190,682.60 | 469,666.04 | - | 1,716,490.71 |
| Marin | 52,438.67 | 1,286,635.46 | 27,268.80 | 537,505.84 | - | 1,903,848.77 |
| Mariposa | 140,093.36 | 399,891.57 | 26,877.00 | 74,579.02 | - | 641,440.95 |
| Mendocino | 10,035.15 | 305,113.59 | 149,324.15 | 203,976.37 | - | 668,449.26 |
| Merced | - | 2,772,937.87 | 688,283.57 | 554,227.83 | - | 4,015,449.27 |
| Modoc | - | 44,577.58 | - | 49,119.81 | - | 93,697.39 |
| Mono | 73,709.48 | 703,624.44 | 109,997.00 | 83,318.46 | - | 970,649.38 |
| Monterey | - | 1,729,911.47 | 698,542.06 | 946,599.91 | - | 3,375,053.44 |
| Napa | 496.23 | 1,030,926.72 | 52,171.84 | 58,420.19 | - | 1,142,014.98 |
| Nevada | 338.50 | 552,075.94 | 60,234.47 | 296,833.12 | - | 909,482.03 |
| Orange | 808,505.99 | 5,072,787.96 | 10,161,776.21 | 7,394,207.90 | - | 23,437,278.06 |
| Placer | 849,881.36 | 815,521.68 | 2,585,706.28 | 829,945.82 | - | 5,081,055.14 |
| Plumas | 3,277.00 | 115,226.56 | 129,530.37 | 63,006.92 | - | 311,040.85 |
| Riverside | - | 7,434,116.87 | 4,214,925.13 | 6,008,694.22 | - | 17,657,736.22 |
| Sacramento | 504,018.40 | 4,504,561.11 | 7,011,125.22 | 4,068,073.66 | - | 16,087,778.39 |
| San Benito | 95,781.50 | 82,809.87 | 1,595,762.18 | 104,548.54 | - | 1,878,902.09 |
| San Bernardino | 7,977,313.02 | 10,706,548.77 | 2,789,117.06 | 5,326,800.43 | - | 26,799,779.28 |
| San Diego | 464,785.85 | 13,213,345.41 | 5,068,142.45 | 2,516,556.18 | - | 21,262,829.89 |
| San Francisco | - | 2,946,921.87 | 660,853.13 | 371,218.55 | - | 3,978,993.55 |
| San Joaquin | 791,604.66 | 7,893,136.13 | 266,689.44 | 1,613,809.02 | - | 10,565,239.25 |
| San Luis Obispo | 151,259.58 | 2,496,963.72 | 49,999.59 | 586,010.63 | - | 3,284,233.52 |
| San Mateo | 495,269.25 | 1,357,599.48 | 2,064,433.35 | 1,612,719.12 | - | 5,530,021.20 |
| Santa Barbara | 841,333.76 | 2,365,549.69 | 841,776.98 | 277,736.14 | - | 4,326,396.57 |
| Santa Clara | 517,851.69 | 2,045,014.34 | 5,515,765.64 | 3,467,658.71 | - | 11,546,290.38 |
| Santa Cruz | - | 870,962.50 | 550,289.26 | 400,165.68 | - | 1,821,417.44 |
| Shasta | 25,861.76 | 510,233.31 | 902,117.61 | 632,583.26 | - | 2,070,795.94 |
| Sierra | 253,041.52 | 35,502.86 | - | 38,921.76 | - | 327,466.14 |
| Siskiyou | - | 353,046.41 | 17,542.17 | 165,363.34 | - | 535,951.92 |
| Solano | - | 1,787,291.46 | 676,411.44 | 1,054,521.04 | - | 3,518,223.94 |
| Sonoma | 606,131.94 | 2,619,988.18 | 619,277.52 | 508,520.69 | - | 4,353,918.33 |
| Stanislaus | 1,001,026.74 | 1,851,724.80 | 441,553.14 | 1,096,473.68 | - | 4,390,778.36 |
| Sutter | 116,360.52 | 1,046,250.19 | 1,098,104.27 | 292,510.52 | - | 2,553,225.50 |
| Tehama | - | 436,605.01 | 1,017,422.97 | 234,828.70 | - | 1,688,856.68 |
| Trinity | 58,197.30 | 38,265.28 | - | 4,770.88 | - | 101,233.46 |
| Tulare | 336,550.46 | 595,966.19 | 1,635,941.32 | 1,243,076.22 | - | 3,811,534.19 |
| Tuolumne | - | 312,659.30 | - | 193,278.88 | - | 505,938.18 |
| Ventura | - | 2,495,804.82 | 763,836.17 | 1,837,823.86 | - | 5,097,464.85 |
| Yolo | - | 578,252.86 | 625,246.03 | 614,646.22 | - | 1,818,145.11 |
| Yuba | 57,963.23 | 214,534.66 | 84,156.50 | 140,948.71 | - | 497,603.10 |
| Tota | 95,020,600.38 | 141,557,421.67 | 169,962,325.68 | 77,966,388.75 | - | 484,506,736.48 |

## Element and Component Definitions

$\left.\begin{array}{|l|l|}\hline \begin{array}{l}\text { Element and } \\ \text { Component }\end{array} & \text { Definitions } \\ \hline \begin{array}{l}\text { Judges and Courtroom } \\ \text { Support }\end{array} & \begin{array}{l}\text { Includes salaries, benefits, and public agency retirement contributions for the following: } \\ \text { - Judges; } \\ \text { - Temporary judges; and }\end{array} \\ & \begin{array}{l}\text { Includes costs related to the assignment of active and retired judges (assigned judges) to expedite } \\ \text { judicial business and to equalize judicial workload. } \\ \text { Includes salaries, benefits, and other resource costs of personnel that directly support case }\end{array} \\ \text { adjudication as follows: } \\ \text { - Courtroom clerks; } \\ \text { - Secretarial support; } \\ \text { - Attorneys providing legal research and other legal services to support case adjudication; } \\ \text { - Court reporters, including transcript costs; and } \\ \text { - Court attendants providing in-courthouse custody to secure housing and movement of } \\ \text { prisoners within the courtroom and court facility. }\end{array}\right\}$
$\left.\begin{array}{|l|l|}\hline \begin{array}{l}\text { Element and } \\ \text { Component }\end{array} & \text { Definitions } \\ \hline \text { Operational Support } & \begin{array}{l}\text { Activities that provide noncase type-specific support for court operations, including the } \\ \text { management of files and calendars of the courts. }\end{array} \\ \hline \text { 1) Other Support } & \begin{array}{l}\text { Staff and supervisory positions that are not dedicated to a specific courtroom or case type } \\ \text { services (i.e., criminal, civil, or family and children). Examples include staff who: } \\ \text { - Perform activities that provide public access to the courts, including but not limited to staff } \\ \text { who are dedicated to serving the public at the public counter or on the telephone, and who } \\ \text { are assigned to exhibit rooms; } \\ \text { - Manage files and calendars; } \\ \text { - Store and retrieve court records; and } \\ \text { - Perform clerical functions for the trial court's appellate activities. }\end{array} \\ \hline \text { 2) Court Interpreters } & \begin{array}{l}\text { Includes services performed by staff interpreters, certified and noncertified contract interpreters, } \\ \text { and interpeter coordinators, defined as follows: } \\ \text { - Staff interpreters are regular employes of the court and receive salary and benefits. } \\ \text { - Certified and noncertified contract interpreters are not court employees. Their services are } \\ \text { - provided per diem and funded as professional and consultant services. } \\ \text { Interpreter coordinators perform the daily assignment of qualified court interpreters. }\end{array} \\ \hline \text { 3) Jury Services } & \begin{array}{l}\text { Ensures the right to a jury trial through the management of juror summons, selection, and } \\ \text { facilities in the court. Also includes juror compensation. }\end{array} \\ \text { Under Trial Court Trust Fund, includes criminal but not civil and grand jury costs for: } \\ \text { - Jury commissioners, who are responsible for collecting lists of qualified prospective jurors, } \\ \text { - submitting lists to the court, and managing the jury program; and }\end{array}\right\}$

| Other Noncourt <br> Operations | Includes noncourt operation activities and services, such as grand jury, pretrial services, small <br> claims advisors, and dispute resolution programs. |
| :--- | :--- |
| 1) Executive Office | As its primary responsibility, directs all administrative activities for the trial courts, including the <br> following: <br> - Court executive/administrative officer; <br> - |
| Deputy court executive or court administrative officer; and |  |
| Includes costs for services provided to judicial officers. |  |

## Trial Court Fund Balance Policy

1. As publicly funded entities, and in accordance with good public policy, trial courts must ensure that the funds allocated and received from the state and other sources are used efficiently and accounted for properly and consistently. The trial courts shall account for and report fund balance in accordance with established standards, utilizing approved classifications. Additionally, a fund balance can never be negative.
2. Beginning with the most binding constraints, fund balance amounts must be reported in the following classifications:
a. Nonspendable Fund Balance
b. Restricted Fund Balance
c. Committed Fund Balance
d. Assigned Fund Balance
e. Unassigned Fund Balance (General Fund only)
3. When allocating fund balance to the classifications and categories, allocations must follow the following prioritization:
a. Nonspendable Fund Balance
b. Restricted Fund Balance
c. Contractual commitments to be paid in the next fiscal year
d. The minimum calculated operating and emergency fund balance
e. Other Judicial Council mandates to be paid in the next fiscal year
f. Contractual commitments to be paid in subsequent fiscal years
g. Assigned Fund Balance designations
h. Unassigned Fund Balance
4. Nonspendable Fund Balance includes amounts that cannot be spent because they are either (a) not in spendable form (not expected to be converted to cash), or (b) legally or contractually required to be maintained intact. Examples include: Inventories, prepaid amounts, Long-Term Loans and Notes Receivable, and principal of a permanent (e.g., endowment) fund.
5. Restricted Fund Balance includes amounts constrained for a specific purpose by external parties, constitutional provision, or enabling legislation.
a. Externally imposed-imposed externally by grantors, creditors, contributors, or laws or regulations of other governments (i.e., monies received by a grantor that can only be used for that purpose defined by the grant).
b. Imposed by Law (Statutory)—restricted fund balance that consists of unspent, receipted revenues whose use is statutorily restricted (e.g., children's waiting room and dispute resolution program funding).
6. Committed Fund Balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Judicial Council. These committed amounts cannot be used for any other purpose unless the Judicial Council removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. Committed Fund Balance must also include contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. While the requirement to include contractual commitments is a policy decision of the Judicial Council, the type, number, and execution of contracts is within the express authority of presiding judges or their designee.
7. [NOTE: The minimum operating and emergency fund requirement discussed here is temporarily suspended until the Judicial Council lifts the suspension.] The Judicial Council has authorized a stabilization arrangement (Operating and Emergency fund category) to be set aside for use in emergency situations or when revenue shortages or budgetary imbalances might exist. The amount is subject to controls that dictate the circumstances under which the court would spend any of the minimum operating and emergency fund balance. Each court must maintain a minimum operating and emergency fund balance at all times during a fiscal year as determined by the following calculation based upon the prior fiscal year's ending total unrestricted general fund expenditures (excluding special revenue, debt service, permanent proprietary, and fiduciary funds), less any material one-time expenditures (e.g., large one-time contracts).

## Annual General Fund Expenditures <br> Five percent of the first $\$ 10$ million <br> Four percent of the next $\$ 40$ million <br> Three percent of expenditures over $\$ 50$ million

If a court determines that it is unable to maintain the minimum operating and emergency fund balance level as identified above, the court must immediately notify the Administrative Director, or designee, in writing and provide a plan with a specific time frame to correct the situation.
8. Assigned Fund Balance is constrained by the presiding judge, or designee, with the intent that it be used for specific purposes or designations that are not unspendable,
restricted, or committed. Constraints imposed on the use of assigned amounts are more easily removed or modified than those imposed on amounts that are classified as committed. Assigned amounts are based on estimates, and explanations of the methodology used to compute or determine the designated amount must be provided.

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

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

The current year's unfunded retiree health care obligation contains: (i) the current year Annual Required Contribution (ARC) based on a 30-year amortization of retiree health costs as of last fiscal year-end, and (ii) the prior year retiree health care obligation less (iii), the retiree health care employer contributions and any transfers made to an irrevocable trust set up for this purpose. The current year's unfunded retiree health care obligation is to be added to the prior year's obligation.
iv. Workers' compensation (if managed locally). The amount estimated to be paid out in the next fiscal year.
v. Use of reserve funds for liquidation of outstanding leave balances for employees in a layoff situation, consistent with the requirements of GASB 45; other examples would include reserving funds for the implementation of "enhanced retirement" or "golden handshake" programs in the interest of eliminating salaries at the "high end" or "top step," and thereby generating salary savings or rehires at the low end of a pay scale for position(s), but realizing one-time costs in the interest of longer-term savings for the court.
f. Professional and Consultant Services. Examples include human resources, information technology, and other consultants.
g. Security. Examples include security equipment and pending increases for security service contracts.
h. Bridge Funding. A court may choose to identify specific short or intermediate term funding amounts needed to address future needs that are otherwise not reportable, nor fit the criteria, in either restricted nor committed classifications, that it believes are necessary to identify through specific designations. These designations must be listed with a description in sufficient detail to determine their purpose and requirements.
i. Miscellaneous (required to provide detail). Any other planned commitments that are not appropriately included in one of the above designated fund balance subcategories
should be listed here with a description in sufficient detail to determine its purpose and requirements.
9. Unassigned Fund Balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to any other fund balance classification. The General Fund is the only fund that shall report a positive unassigned fund balance amount.

