



# Judicial Council of California

455 Golden Gate Avenue · San Francisco, California 94102-3688  
[www.courts.ca.gov](http://www.courts.ca.gov)

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## REPORT TO THE JUDICIAL COUNCIL

*Item No.: 24-019*

For business meeting on January 19, 2024

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**Title**

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

**Agenda Item Type**

Information Only

**Date of Report**

December 29, 2023

**Submitted by**

Judicial Council staff  
Jason Lopez, Director  
Branch Accounting and Procurement

**Contact**

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### Executive Summary

Under Government Code sections 68502.5(b) and 77202.5(b), the Judicial Council is required to submit a report to the Legislature that provides financial data—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](http://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 2022–23, 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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**HON. PATRICIA GUERRERO**

*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*

**HON. MARLA O. ANDERSON**

*Chair, Legislation Committee  
Chair, Litigation Management Committee*

**HON. CARIN T. FUJISAKI**

*Chair, Rules Committee*

**HON. KYLE S. BRODIE**

*Chair, Technology Committee*

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*Hon. C. Todd Bottke*

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**MS. MILLICENT TIDWELL**

*Acting Administrative Director  
Judicial Council*

December 31, 2023

Hon. Nancy Skinner

Chair, Senate Committee on Budget and Fiscal Review

Chair, Joint Legislative Budget Committee

1021 O Street, Suite 8630

Sacramento, California 95814

Hon. Thomas J. Umberg

Chair, Senate Judiciary Committee

1021 O Street, Suite 6730

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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*.

December 31, 2023

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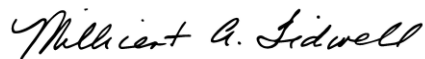
This report identifies revenues; expenditures at the program, component, and object levels; and fund balances for fiscal year (FY) 2022–23. This information was compiled from data reported by the trial courts in FY 2022–23, fourth quarter Quarterly Financial Statements. For FY 2022–23, the trial courts 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,



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

## Total Revenues - All Funds

Source: FY 2022-23 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         | \$ (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)             | (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)                                        |                      | (66,536)          |                                  | (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)                                   | (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)                                    | (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)                                 | (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)                                 | (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)      | \$ (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) |

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

## Total Revenues - All Funds

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

| Court           | Other Financing Sources |                   |                    |                        |                       |                        |                       |                        |                             |                        |                      |                                             |                               | Total                     |
|-----------------|-------------------------|-------------------|--------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------------|------------------------|----------------------|---------------------------------------------|-------------------------------|---------------------------|
|                 | Interest Income         | Investment Income | Donations          | Local Fees             | Non-Fee Revenues      | Enhanced Collections   | Escheatment           | Prior Year Revenue     | County Program - Restricted | Reimbursement Other    | Sale of Fixed Assets | Other Financing Sources Other Miscellaneous | Total Other Financing Sources |                           |
| Alameda         | \$ (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)              |                       | (41,111)               | (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)                   | \$ (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)            |
| <b>Total</b>    | <b>\$ (36,284,968)</b>  | <b>\$ -</b>       | <b>\$ (22,419)</b> | <b>\$ (60,903,878)</b> | <b>\$ (5,618,467)</b> | <b>\$ (53,467,851)</b> | <b>\$ (1,117,862)</b> | <b>\$ (10,876,153)</b> | <b>\$ (21,790,888)</b>      | <b>\$ (27,055,228)</b> | <b>\$ (187,346)</b>  | <b>\$ (10,939,312)</b>                      | <b>\$ (228,264,372)</b>       | <b>\$ (3,347,353,372)</b> |

**Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2022-23**  
**Total Expenditures by Component or Element - All Funds**  
Source: FY 2022-23 Quarterly Financial Statements (4th Quarter)

| Court           | Court Operations Program |                              |                |                |                     |                        |                    |               |               |                                | Non-Court Operations Program |                            |                                    |
|-----------------|--------------------------|------------------------------|----------------|----------------|---------------------|------------------------|--------------------|---------------|---------------|--------------------------------|------------------------------|----------------------------|------------------------------------|
|                 | Unassigned               | Judges and Courtroom Support | Criminal       | Civil          | Family and Children | Other Court Operations | Court Interpreters | Jury Services | Security      | Total Court Operations Program | Enhanced Collections         | Other Non-Court Operations | Total Non-Court Operations Program |
| Alameda         |                          | \$ 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                     |                              |                            | -                                  |
| Mariposa        |                          | 331,553                      | 465,438        | 79,987         | 184,495             | 292,464                | 60,823             | 15,955        | 777           | 1,431,492                      |                              | 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

## Total Expenditures by Component or Element - All Funds

Source: FY 2022-23 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         | \$ 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               |
| <b>Total</b>    | <b>\$ 95,062,391</b>         | <b>\$ 109,347,811</b> | <b>\$ 97,654,162</b> | <b>\$ 172,191,310</b>          | <b>\$ 304,947,630</b>  | <b>\$ 779,203,303</b>              | <b>\$ 3,204,058,415</b> |

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

## Total Expenditures by Component or Element - All Funds

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

| Court           | Personal Services | Operating Expenses and Equipment | Special Items of Expense | Capital Costs | Prior Year Expense 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**

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

## Constraints on Ending FY 2022-23 Total Fund Balances

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            |
| <b>Total</b>    | <b>95,020,600.38</b> | <b>141,557,421.67</b> | <b>169,962,325.68</b> | <b>77,966,388.75</b> | <b>-</b>   | <b>484,506,736.48</b> |

## 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"> <li>▪ Judges;</li> <li>▪ Temporary judges; and</li> <li>▪ Subordinate judicial officers (i.e., court commissioners, referees, and hearing officers).</li> </ul> <p>Includes costs related to the assignment of active and retired judges (assigned judges) to expedite judicial business and to equalize judicial workload.</p> <p>Includes salaries, benefits, and other resource costs of personnel that directly support case adjudication as follows:</p> <ul style="list-style-type: none"> <li>▪ Courtroom clerks;</li> <li>▪ Secretarial support;</li> <li>▪ Attorneys providing legal research and other legal services to support case adjudication;</li> <li>▪ Court reporters, including transcript costs; and</li> <li>▪ Court attendants providing in-courthouse custody to secure housing and movement of prisoners within the courtroom and court facility.</li> </ul> <p>Does not include supervisors of courtroom staff, unless performing in-court operations.</p> |
| Case Type Services           | Provides essential supportive programs and services that directly assist the court and parties in the adjudication and resolution of cases. Ensures the public's access to a safe, fair, and comprehensible court system.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 1) 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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 2) 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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 3) Family and Children       | <p>Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support family and dependency case processing, including the following:</p> <ul style="list-style-type: none"> <li>▪ Court-appointed counsel for children and parents in juvenile dependency proceedings;</li> <li>▪ Dependency mediation;</li> <li>▪ Psychiatric evaluations; and</li> <li>▪ Costs associated with the Court Appointed Special Advocate program.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

| Element and Component       | Definitions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Operational Support         | Activities that provide noncase type-specific support for court operations, including the management of files and calendars of the courts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 1) Other Support Operations | <p>Staff and supervisory positions that are not dedicated to a specific courtroom or case type services (i.e., criminal, civil, or family and children). Examples include staff who:</p> <ul style="list-style-type: none"> <li>▪ Perform activities that provide public access to the courts, including but not limited to staff who are dedicated to serving the public at the public counter or on the telephone, and who are assigned to exhibit rooms;</li> <li>▪ Manage files and calendars;</li> <li>▪ Store and retrieve court records; and</li> <li>▪ Perform clerical functions for the trial court's appellate activities.</li> </ul>                                                                                                                 |
| 2) Court Interpreters       | <p>Includes services performed by staff interpreters, certified and noncertified contract interpreters, and interpreter coordinators, defined as follows:</p> <ul style="list-style-type: none"> <li>▪ Staff interpreters are regular employees of the court and receive salary and benefits.</li> <li>▪ Certified and noncertified contract interpreters are not court employees. Their services are provided per diem and funded as professional and consultant services.</li> <li>▪ Interpreter coordinators perform the daily assignment of qualified court interpreters.</li> </ul>                                                                                                                                                                         |
| 3) Jury Services            | <p>Ensures the right to a jury trial through the management of juror summons, selection, and facilities in the court. Also includes juror compensation.</p> <p>Under Trial Court Trust Fund, includes criminal but <i>not</i> civil and grand jury costs for:</p> <ul style="list-style-type: none"> <li>▪ Jury commissioners, who are responsible for collecting lists of qualified prospective jurors, submitting lists to the court, and managing the jury program; and</li> <li>▪ Jury fees, jury coordination, child and dependent care for jurors, and jury sequestration.</li> </ul>                                                                                                                                                                      |
| 4) Security                 | <p>Includes security services provided by marshals, private contract security personnel (i.e., Guardsmark), and court attendants whose primary purpose is court security.</p> <p>Includes the following types of security costs incurred by the court:</p> <ul style="list-style-type: none"> <li>▪ Personnel who provide courtroom and internal security;</li> <li>▪ Personnel who provide entrance screening security;</li> <li>▪ Personnel who provide in-courthouse custody of prisoners within the courtroom and court facility;</li> <li>▪ Personnel, up to the level of captain, who provide supervision or management of personnel providing court security at least 0.25 FTE; and</li> <li>▪ Purchase and maintenance of security equipment.</li> </ul> |
| 5) Enhanced Collections     | <p>Includes activities performed to collect debt related to fines, fees, penalties, forfeitures, etc.</p> <p>Includes costs for the following:</p> <ul style="list-style-type: none"> <li>▪ Personnel who perform debt collection activities;</li> <li>▪ Services provided by contract debt collection agencies; and</li> <li>▪ Operating expenses associated with debt collection activities.</li> </ul>                                                                                                                                                                                                                                                                                                                                                        |

|                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Other Noncourt Operations           | Includes noncourt operation activities and services, such as grand jury, pretrial services, small claims advisors, and dispute resolution programs.                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 1) Executive Office                 | <p>As its primary responsibility, directs all administrative activities for the trial courts, including the following:</p> <ul style="list-style-type: none"> <li>▪ Court executive/administrative officer;</li> <li>▪ Deputy court executive or court administrative officer; and</li> <li>▪ Secretarial and administrative support for the above.</li> </ul> <p>Includes costs for services provided to judicial officers.</p>                                                                                                                                                                                |
| 2) Fiscal Services                  | Includes the chief financial officer and personnel associated with the development of court budgets, including accounting and all aspects of financial management.                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 3) Human Resources                  | <p>Includes the following:</p> <ul style="list-style-type: none"> <li>▪ Personnel director, training officer, staff responsible for the recruitment and retention of qualified court employees, and staff charged with employee relations, including labor relations and collective bargaining; and</li> <li>▪ Includes costs relating to in-house education and training for judicial officers and court staff (CJER, local programs, and all other providers, as well as consultant costs).</li> </ul>                                                                                                        |
| 4) Business and Facilities Services | <p>Includes the following activities and services:</p> <ul style="list-style-type: none"> <li>▪ Personnel and costs associated with building maintenance, providing business services and supplies, and procurement;</li> <li>▪ Telecommunication costs;</li> <li>▪ Contractual perimeter security services to control facility access;</li> <li>▪ Costs associated with legal and contractual services, intergovernmental charges and other charges associated with the courts, and any other administrative costs; and</li> <li>▪ Activities associated with the management of court-fixed assets.</li> </ul> |
| 5) Information Technology           | <p>Includes costs for the following:</p> <ul style="list-style-type: none"> <li>▪ Chief information officer and support personnel;</li> <li>▪ Computer equipment and activities needed to support the business of the court, including case management systems, criminal justice information systems, and electronic communication between law enforcement agencies and other courts;</li> <li>▪ Technology consulting services; and</li> <li>▪ Technology training activities for judicial and nonjudicial employees.</li> </ul>                                                                               |

## **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

Five percent of the first \$10 million

Four percent of the next \$40 million

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.