



JUDICIAL COUNCIL OF CALIFORNIA

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

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REPORT TO THE JUDICIAL COUNCIL

For business meeting on January 12, 2018

Title

Report to the Legislature: Trial Court Trust
Fund Revenue, Expenditure, and Fund
Balance Constraints for 2016–17

Agenda Item Type

Information Only

Date of Report

December 20, 2017

Rules, Forms, Standards, or Statutes

Affected

None

Contact

Catrayel Wood, 916-643-7008

catrayel.wood@jud.ca.gov

Submitted by

Zlatko Theodorovic, Director
Judicial Council Budget Services

Executive Summary

Government Code sections 68502.5(b) and 77202.5(b) require the Judicial Council to report to the Legislature the following financial data from all fund sources, by individual trial court, with totals for all trial courts and each trial court: revenues; expenditures at the program, component, and object levels; and fund balances. The report must be submitted on or before December 31 after the end of each fiscal year.

Previous Council Action

These reports have been submitted as required to the Legislature annually. Previous reports can be found at www.courts.ca.gov/7466.htm.

Attachments

1. Attachment A: *Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for 2016–17*



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MR. MARTIN HOSHINO
*Administrative Director,
Judicial Council*

December 20, 2017

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

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

Hon. Philip Y. Ting
Chair, Assembly Budget Committee
State Capitol, Room 6026
Sacramento, California 95814

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

*Re: Report of Trial Court Trust Fund Revenue, Expenditure, and Fund
Balance Constraints for 2016–17 as required by Government Code
sections 68502.5(b) and 77202.5(b)*

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

Attached is the Judicial Council report required by Government Code
sections 68502.5(b) and 77202.5(b) on trial court financial information
for fiscal year 2016–17. The council respectfully reports the following
financial data from all fund sources, by individual trial court, with
totals for all trial courts: revenues; expenditures at the program,
component, and object levels; and fund balances.

As noted, the revenue, expenditure, and fund balance information is consolidated from all operational fund types: General Fund, Special Revenue Fund, Debt Service Fund, Capital Projects Fund, and Proprietary Fund. This information was compiled from data reported by the trial courts as of June 30, 2017, in their FY 2016–17 fourth quarter Quarterly Financial Statements.

Attachment 1 displays the FY 2016–17 total revenues in three categories: state financing sources, grants, and other financing sources. The majority of the courts' revenue in the state financing sources category as well as their total revenue funding is provided by the Trial Court Trust Fund. State financing sources also include reimbursements for court interpreters and other costs. Grant funding for Assembly Bill 1058 (Stats. 1996, ch. 957) child support commissioners/facilitators is a significant portion of grant revenue. Local fees and the recovery of costs for comprehensive collection programs are significant portions of other financing sources of revenue.

Attachment 2 displays total expenditures at either the element or component level. Elements and components refer to expenditures as they relate to court functions and activities. The bulk of the program expenditures are for support of judges and courtrooms as well as services and activities necessary to support criminal, civil, family, and dependency case processing. Definitions for the court program element and component expenditures and component types displayed in Attachment 2 are provided in Attachment 5.

Attachment 3 displays total expenditures by object. An "object" refers to the type of costs incurred, such as salaries, supplies, or equipment. Aside from prior year adjustments, the four areas with reported FY 2016–17 expenditures were personal services, operating expenses and equipment, special items of expense, and capital costs. The personal services object refers to court employee salaries and benefits. Operating expenses and equipment include, but are not limited to, contracted services and general expenses such as supplies, printing, utilities, information technology, and equipment. Special items of expense include juror costs, grand jury costs, and debt service. Capital costs are court construction expenditures. Nearly all of the courts' expenditures relate to either personal services or operating expenses and equipment.

Attachment 4 displays court fund balances by constraint classification consistent with Governmental Accounting Standards Board (GASB) Statement No. 54, which requires, for reporting periods beginning after June 15, 2010, fund balances to be reported within either the nonspendable, restricted, committed, assigned, or unassigned classifications (see definitions in Attachment 6). On October 20, 2006, the Judicial Council adopted a trial court fund balance policy that required courts to classify their fund balances according to various classifications, including statutory and contractual obligations, planned uses, and operating and emergency funds. On October 29, 2010, the council revised the policy to be consistent with the requirements of GASB Statement No. 54, which also included a requirement that trial courts maintain a minimum operating and emergency fund balance.

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The trial courts' ability to carry fund balances for use in the following year allows them to manage their budgets to meet near-term operational obligations as well as achieve intermediate and long-term goals. Government Code section 77203, as of June 30, 2014, limits this ability to carry over fund balances to no more than 1 percent of the courts' operating budget from the prior fiscal year and excludes from this 1 percent cap a number of unspent statutorily restricted monies that trial courts can carry forward from one fiscal year to the next.

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

Sincerely,



Martin Hoshino
Administrative Director
Judicial Council

MH/BS/CW

Attachments:

1. FY 2016–17 Total Revenues—All Funds
2. FY 2016–17 Total Expenditures by Component or Element—All Funds
3. FY 2016–17 Total Expenditures by Object—All Funds
4. Constraints on Ending 2016–17 Total Fund Balances—All Funds
5. Element and Component Definitions
6. Judicial Council Fund Balance Policy

cc: Diane F. Boyer-Vine, Legislative Counsel

Daniel Alvarez, Secretary of the Senate

E. Dotson Wilson, Chief Clerk of the Assembly

Jessica Devencenzi, Policy Consultant, Office of Senate President pro Tempore Kevin de León

Alf Brandt, Senior Counsel, Office of Assembly Speaker Anthony Rendon

Anita Lee, Senior Fiscal and Policy Analyst, Legislative Analyst's Office

Tina McGee, Executive Secretary, Legislative Analyst's Office

Rebecca Kirk, Program Budget Analyst, Department of Finance

Margie Estrada, Chief Counsel, Senate Judiciary Committee

Julie Salley-Gray, Consultant, Senate Budget and Fiscal Review Committee

Shaun Naidu, Consultant, Senate Appropriations Committee
Matt Osterli, Consultant, Senate Republican Fiscal Office
Mike Petersen, Consultant, Senate Republican Policy Office
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Daryl Thomas, Consultant, Assembly Republican Office of Policy & Budget
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Cory T. Jaspersen, Director, Governmental Affairs, Judicial Council
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Report title: *Report of Trial Court Trust Fund Revenue,
Expenditure, and Fund Balance Constraints for
2016–17*

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

Date of report: December 20, 2017

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

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

This Judicial Council report presents trial court financial information for
fiscal year 2016–17, including revenues; expenditures at the program,
component, and object levels; and fund balance constraints. All data is
reported for each trial court and includes totals for all trial courts as well.

Information was compiled from data reported by the trial courts for all
fund sources in the FY 2016–17 fourth quarter Quarterly Financial
Statements. For FY 2016–17, the trial courts reported revenues of
\$2.508 billion, expenditures of \$2.511 billion, and fund balances totaling
\$210.2 million, of which, based on Governmental Accounting Standards
Board Statement No. 54 classifications, \$19.8 million was nonspendable,
\$74.4 million was restricted, \$103.0 million was committed, \$11.5
million was assigned, and \$1.6 million was unassigned.

The full report is available at www.courts.ca.gov/7466.htm. A printed
copy of the report may be obtained by calling 415-865-7966.

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Martin Hoshino
*Administrative Director
Judicial Council*

ADMINISTRATIVE DIVISION

John Wordlaw
Chief Administrative Officer

BUDGET SERVICES

Zlatko Theodorovic
Director

Lucy Fogarty
Deputy Director

Catrayel Wood
Primary Author of Report

2016-17 Total Revenues - All Funds

Source: 2016-17 Quarterly Financial Statement (4th Quarter)

Court	State Financing Sources								Grants			
	Trial Court Trust Fund	Trial Court Improvement and Modernization Fund	Judges' Compensation	Court Interpreter	Civil Coordination Reimbursement	MOU Reimbursements	State Financing Sources Other Miscellaneous	Total State Financing Sources	AB 1058 Commissioner / Facilitator	Other Judicial Council Grants	Non-Judicial Council Grants	Total Grants
Alameda	\$80,754,907	\$394,508	\$686,655	\$4,781,845	\$0	\$716,119	\$3,102,047	\$90,436,081	\$1,964,875	\$771,070	\$1,373,891	\$4,109,836
Alpine	476,896	-	-	215	-	34,058	20,340	531,509	-	-	-	-
Amador	2,277,173	8,243	-	21,990	-	168,154	51,756	2,527,316	170,489	25,671	-	196,160
Butte	10,631,251	29,216	82,500	251,122	-	755,360	124,077	11,873,526	395,586	290,985	805	687,376
Calaveras	2,199,516	-	-	11,662	-	155,861	50,506	2,417,545	221,103	1,890	-	222,993
Colusa	1,942,979	2,894	-	102,199	-	78,465	24,773	2,151,310	116,554	-	-	116,554
Contra Costa	41,840,862	138,461	357,486	2,299,201	-	3,214,143	1,396,192	49,246,345	1,186,246	464,885	-	1,651,131
Del Norte	2,523,450	-	-	46,588	-	273,283	94,130	2,937,451	147,582	16,745	-	164,327
El Dorado	6,948,997	23,701	-	228,493	-	100,480	213,120	7,514,791	381,306	240,696	1,200	623,202
Fresno	48,997,246	125,493	402,982	2,078,730	-	3,206,895	3,340,364	58,151,710	2,306,570	521,560	164,623	2,992,753
Glenn	2,010,799	3,854	-	66,851	-	118,223	54,665	2,254,392	250,515	22,811	-	273,326
Humboldt	7,130,744	17,826	18,752	176,273	-	666,955	73,084	8,083,634	123,883	16,317	-	140,200
Imperial	9,582,188	22,407	-	490,080	-	216,946	125,539	10,437,160	371,748	34,592	-	406,340
Inyo	2,055,326	10,508	-	61,979	-	134,125	75,586	2,337,524	159,002	13,509	-	172,511
Kern	49,135,679	104,900	-	2,826,167	-	3,929,372	3,544,269	59,540,387	1,487,120	241,081	-	1,728,201
Kings	7,175,234	44,683	-	408,666	-	637,345	45,118	8,311,046	447,067	20,634	-	467,701
Lake	3,372,867	8,623	-	124,281	-	75,399	9,123	3,590,293	248,027	97,293	-	345,320
Lassen	2,298,313	6,722	-	17,087	-	258,121	7,839	2,588,082	92,547	89,284	-	181,831
Los Angeles	531,867,247	1,328,798	96,638,936	34,856,322	\$403,017	5,328,143	18,887,969	689,310,432	9,160,250	1,021,466	1,400,729	11,582,445
Madera	8,026,493	7,526	-	687,897	-	541,226	384,826	9,647,968	364,631	-	-	364,631
Marin	12,463,118	34,077	-	447,590	-	99,676	644,512	13,688,973	283,402	6,698	10,000	300,100
Mariposa	1,153,758	-	11,000	28,792	-	78,475	22,301	1,294,326	94,339	-	-	94,339
Mendocino	5,359,766	17,559	56,897	418,665	-	147,388	311,771	6,312,046	249,439	294,421	1,253	545,113
Merced	11,976,094	33,190	-	806,610	-	986,579	774,827	14,577,300	810,926	158,783	-	969,709
Modoc	850,121	1,323	-	5,338	-	81,621	31,967	970,370	70,994	151,917	-	222,911
Mono	1,759,840	1,821	11,000	48,601	-	50,177	85,641	1,957,080	87,113	27,316	30,102	144,531
Monterey	18,725,173	57,146	180,500	1,019,972	-	677,387	277,496	20,937,674	679,617	519,145	-	1,198,762
Napa	7,764,086	18,084	45,000	639,436	-	310,339	309,796	9,086,741	245,973	2,030	-	248,003
Nevada	5,167,529	21,239	45,000	38,459	-	281,344	95,495	5,649,066	547,710	19,435	-	567,145
Orange	144,615,580	824,370	988,547	10,367,977	60,185	6,830,780	6,961,137	170,648,576	2,488,417	359,570	33,481	2,881,468
Placer	16,465,183	42,574	-	669,828	-	939,614	634,797	18,751,996	400,667	123,208	-	523,875
Plumas	1,250,743	-	-	11,292	-	50,267	14,929	1,327,231	239,477	22,524	-	262,001
Riverside	98,921,994	262,743	12,589,537	4,708,333	-	6,522,561	923,657	123,928,825	2,167,393	-	31,812	2,199,205
Sacramento	75,278,963	186,378	561,073	3,505,539	11,292	1,174,100	3,560,592	84,277,937	1,698,283	287,605	118,485	2,104,373
San Benito	2,468,633	7,751	15,000	96,475	-	76,825	34,642	2,699,326	237,817	-	-	237,817
San Bernardino	96,503,337	267,920	643,684	5,403,999	-	6,687,345	1,264,733	110,771,018	3,989,073	131,067	295,753	4,415,893
San Diego	146,055,042	460,805	-	5,774,346	20,042	1,516,323	2,853,599	156,680,157	3,141,799	471,621	22,113	3,635,533
San Francisco	55,101,044	107,430	469,873	3,210,660	10,904	4,087,661	5,487,135	68,474,707	1,500,858	865,495	410,015	2,776,368
San Joaquin	34,136,820	89,889	-	1,445,760	-	510,661	1,245,357	37,428,487	842,516	678,974	947,049	2,468,539
San Luis Obispo	13,721,433	48,758	78,534	680,226	-	301,238	298,958	15,129,147	399,905	31,050	-	430,955
San Mateo	35,159,991	97,399	243,096	1,952,069	-	877,448	2,411,113	40,741,116	704,953	269,518	-	974,471
Santa Barbara	22,249,536	34,029	199,500	1,702,125	-	593,544	1,597,662	26,376,396	877,152	35,024	-	912,176
Santa Clara	78,614,716	238,521	717,393	5,658,854	-	1,022,134	2,309,467	88,561,085	2,550,643	594,069	1,098,463	4,243,175
Santa Cruz	12,641,281	35,289	-	745,634	-	168,756	203,558	13,794,518	304,524	666,038	-	970,562
Shasta	12,756,636	24,411	66,925	260,333	-	785,177	262,222	14,155,704	625,165	425,163	-	1,050,328
Sierra	701,027	-	-	6,306	-	42,627	9,616	759,576	-	12,611	-	12,611
Siskiyou	3,091,536	6,208	26,404	91,457	-	347,879	91,038	3,654,522	376,784	18,694	-	395,478
Solano	21,161,173	56,878	185,445	516,869	-	349,669	353,779	22,623,813	755,903	340,003	528,330	1,624,236
Sonoma	23,660,296	64,555	-	1,134,760	-	177,723	1,172,050	26,209,384	809,993	346,061	-	1,156,054
Stanislaus	21,224,458	79,413	-	1,156,889	-	341,449	1,305,230	24,107,439	1,183,707	113,616	-	1,297,323
Sutter	5,014,350	-	-	248,405	-	140,892	159,761	5,563,408	294,254	100,024	-	394,278
Tehama	3,819,606	3,604	-	127,310	-	232,535	108,184	4,291,239	166,620	385,461	-	552,081
Trinity	1,805,113	1,699	-	14,921	-	135,257	53,679	2,010,669	21,785	29,791	-	51,576
Tulare	19,381,266	56,577	-	1,671,167	-	1,297,823	33,744	22,440,577	1,015,800	344,358	-	1,360,158
Tuolumne	3,213,120	-	30,000	26,728	-	219,108	50,352	3,539,308	284,616	105,556	30,000	420,172
Ventura	37,313,821	109,941	-	1,749,463	-	1,841,138	968,753	41,983,116	1,057,407	94,858	26,902	1,179,167
Yolo	10,402,991	44,592	82,500	719,525	-	623,072	210,077	12,082,757	312,879	9,308	449	322,636
Yuba	4,675,776	9,393	-	59,422	-	316,904	90,867	5,152,362	328,718	223,846	-	552,564
Total	\$1,887,873,117	\$5,623,929	\$115,434,219	\$106,707,783	\$505,440	\$61,532,169	\$68,849,817	\$2,246,526,474	\$51,441,722	\$12,155,347	\$6,525,455	\$70,122,524

2016-17 Total Revenues - All Funds

Source: 2016-17 Quarterly Financial Statement (4th Quarter)

Court	Other Financing Sources												Total 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		
Alameda	\$173,677	-	-	\$3,261,653	\$98,825	\$3,018,626	-	-\$77,306	\$913,666	\$158,634	-	\$49,894	\$7,597,669	\$102,143,586
Alpine	2,421	-	-	-	-	17,350	-	-	-	-	-	10,851	30,622	562,131
Amador	2,930	-	-	3,742	20,571	171,178	-	-	-	45,276	-	109,453	353,150	3,076,626
Butte	18,188	-	\$1,000	8,754	-	530,495	-	-	-	241,285	-	1,623	801,345	13,362,247
Calaveras	3,941	-	-	25,356	-	136,154	-	-	-	6,212	-	4,908	176,571	2,817,109
Colusa	5,482	-	-	29,913	-	139,802	-	-	-	911	-	128	176,236	2,444,100
Contra Costa	106,352	-	3,000	1,414,212	403,816	3,135,994	\$120,449	-	445,126	91,349	-	25,987	5,746,285	56,643,761
Del Norte	7,550	-	-	38,646	2,148	308,114	-	600	304	-	-	249	357,611	3,459,389
El Dorado	7,520	-	-	322,474	18,037	161,577	-	(255,478)	77,204	14,062	-	6,694	352,090	8,490,083
Fresno	97,734	-	-	779,098	-	952,875	34,045	-	191,016	494,334	-	181,643	2,730,745	63,875,208
Glenn	7,197	-	-	40,438	-	428,395	-	-	96,740	1,799	-	6,944	581,513	3,109,231
Humboldt	10,351	-	-	68,522	74,230	13,789	-	283	2,952	121,504	-	613	292,244	8,516,078
Imperial	24,720	-	-	243,056	10,687	1,005,294	6,527	-	156,741	304,661	-	21,854	1,773,540	12,617,040
Inyo	6,503	-	-	23,635	4,171	76,212	-	-	67,539	331	-	-	178,391	2,688,426
Kern	130,940	-	10	1,495,774	78,646	3,510,266	(2,815)	-	180,280	840,264	\$15,230	8,168,731	14,417,326	75,685,914
Kings	13,480	-	-	168,337	90	213,947	-	-	126,209	2,754	-	40,481	565,298	9,344,045
Lake	6,592	-	-	11,995	4,314	-	6,969	765	1,386	44,690	-	401	77,112	4,012,725
Lassen	4,933	-	-	13,976	-	187,870	-	-	-	823	-	1,296	208,898	2,978,811
Los Angeles	1,830,678	-	11,100	25,494,698	4,019,182	-	439,239	-	-	2,686,045	-	241,997	34,722,939	735,615,816
Madera	16,983	-	-	221,656	-	-	-	-	9,698	25,875	-	1,269	275,481	10,288,080
Marin	28,076	-	-	326,644	28,810	-	-	-	15,459	15,342	-	5,328	419,659	14,408,732
Mariposa	1,246	-	-	15,551	-	171,298	-	-	-	-	-	-	188,095	1,576,760
Mendocino	8,513	-	-	95,235	5,971	-	-	-	41,261	-	-	199	151,179	7,008,338
Merced	46,336	-	-	382,294	59,821	398,052	281	-	45,262	5,589	-	233	937,868	16,484,877
Modoc	1,370	-	-	3,818	683	74,456	-	-	122	5,622	-	59	86,130	1,279,411
Mono	2,740	-	-	30,292	-	45,041	-	(9,592)	290	3,446	-	983	73,200	2,174,811
Monterey	38,930	-	-	308,347	11,451	7,636	-	-	69,011	76,852	2,430	204,496	719,153	22,855,589
Napa	20,690	-	-	285,075	366,849	-	-	216	21,245	12,393	-	50	706,518	10,041,262
Nevada	4,748	-	-	90,775	12,542	568,244	-	-	30,082	64,036	-	6,537	776,964	6,993,175
Orange	265,318	-	-	4,348,400	550,276	4,325,345	-	(1,122)	7,409,764	5,102,335	-	97,316	22,097,632	195,627,676
Placer	45,230	-	-	316,890	24,021	-	-	-	6,753	1,262,462	-	1,113	1,656,469	20,932,340
Plumas	2,819	-	-	6,147	-	-	-	-	-	5,613	-	1,797	16,376	1,605,608
Riverside	357,265	-	-	5,619,968	399,946	9,084,887	289,863	218,887	882,897	5,125,263	-	105,951	22,084,927	148,212,957
Sacramento	215,692	-	-	3,070,696	12,191	1,502,817	1,475	-	924,609	966,348	-	10,119	6,703,947	93,086,257
San Benito	4,539	-	-	55,423	-	-	-	21,972	618	4,514	-	8,839	95,905	3,033,048
San Bernardino	189,881	-	5	2,008,788	1,718,499	-	394,305	-	409,409	350,138	21,000	92,577	5,184,602	120,371,513
San Diego	327,753	-	-	1,792,821	144,897	7,287,523	-	-	2,130,611	554,023	-	105,228	12,342,856	172,658,546
San Francisco	136,743	-	-	98,522	25,718	3,196,101	-	-	808,351	2,774,630	-	67,363	7,107,428	78,358,503
San Joaquin	64,634	-	-	277,221	-	415,147	-	1,643	920,690	68,593	-	15,424	1,763,352	41,660,378
San Luis Obispo	30,171	-	-	466,242	48,375	411,095	-	(285,783)	42,874	299,211	-	3,362	1,015,547	16,575,649
San Mateo	93,806	-	-	703,899	10,183	13,406	(19)	-	137,048	265,586	-	20,321	1,244,230	42,959,817
Santa Barbara	66,604	-	-	194,133	125,000	944,213	-	-	1,156,067	106,279	4,786	6,958	2,604,040	29,892,612
Santa Clara	162,178	-	44,293	2,056,861	-	750,194	37,194	-	267,494	3,282,287	-	1,544,140	8,144,641	100,948,901
Santa Cruz	23,766	-	-	190,446	-	263,097	-	-	44,046	132,939	-	23,590	677,884	15,442,964
Shasta	22,718	-	-	321,013	25,164	2,349,212	-	21	473,727	45,724	-	1,967	3,239,546	18,445,578
Sierra	1,918	-	-	-	-	26,157	-	-	-	7,201	-	15,851	51,127	823,314
Siskiyou	4,394	-	-	53,289	430	362,906	-	-	2,471	-	-	3,413	426,903	4,476,903
Solano	45,302	-	-	545,448	4,178	235,789	14,900	-	446,447	15,972	-	10,845	1,318,881	25,566,930
Sonoma	53,877	-	-	419,284	-	1,308,640	-	95,539	23,251	159,578	-	4,766	2,064,935	29,430,373
Stanislaus	39,485	-	-	602,216	-	744,865	270,845	(962,503)	173,194	399,890	-	23,330	1,291,322	26,696,084
Sutter	15,911	-	-	97,394	-	255,556	-	10,836	2,713	-	-	6,030	388,440	6,346,126
Tehama	18,181	-	-	(1,103)	-	69,159	-	-	2,856	140,442	-	2,701	232,236	5,075,556
Trinity	2,514	-	-	12,740	-	-	695	-	-	43,931	-	345	60,225	2,122,470
Tulare	28,249	-	-	572,942	281,819	2,285,281	87	-	191,118	996,282	-	21,181	4,376,959	28,177,694
Tuolumne	3,958	-	-	42,735	-	57,954	-	-	51,391	2,458	-	-	158,496	4,117,976
Ventura	60,420	-	-	1,414,579	699,823	5,972,697	-	(67,604)	-	87,085	-	13,329	8,180,329	51,342,612
Yolo	18,499	-	-	174,447	154,390	806,806	-	-	-	10,045	-	1,564	1,165,751	13,571,144
Yuba	6,938	-	-	57,009	5,628	466,002	-	(941)	-	18,230	-	2,010	554,876	6,259,802
Total	\$4,939,584	\$0	\$59,408	\$60,722,416	\$9,451,382	\$58,407,514	\$1,614,040	(\$1,309,567)	\$18,999,992	\$27,491,148	\$43,446	\$11,304,331	\$191,723,694	\$2,508,372,692

2016-17 Total Expenditures by Component or Element - All Funds

Source: 2016-17 Quarterly Financial Statement (4th Quarter)

Court	Court Operations Program										Non-Court Operations Program		
	Unassigned	Judges and Courtroom Support	Criminal	Civil	Family and Children	Other Court Operations	Court Interpreters	Jury Services	Security	Total Court Operations Program	Enhanced Collections	Other Non-Court Operations	Total Non-Court Operations Program
Alameda	-	\$27,804,572	\$12,341,949	\$4,157,605	\$12,339,866	\$2,283,333	\$4,544,524	\$1,960,483	\$3,094,846	\$68,527,178	\$2,923,572	\$1,087,824	\$4,011,396
Alpine	-	367,252	-	-	9,120	5,893	438	15,319	1,400	399,422	51,706	36	51,742
Amador	-	587,004	435,657	377,690	249,251	54,932	20,589	31,264	515	1,756,902	174,920	61	174,981
Butte	-	3,176,847	1,401,780	469,284	2,314,706	1,037,084	229,703	132,424	477,280	9,239,108	539,456	489,121	1,028,577
Calaveras	-	609,275	278,268	272,352	322,081	321,700	35,011	21,309	1,659	1,861,655	160,319	646	160,965
Colusa	-	210,929	257,112	34,848	342,642	615,421	118,092	6,872	-	1,585,916	139,802	-	139,802
Contra Costa	-	13,560,273	4,390,629	3,595,600	9,714,291	4,118,276	2,311,575	1,490,271	204,937	39,385,852	3,847,150	182,946	4,030,096
Del Norte	-	748,181	236,171	133,087	710,395	427,177	34,614	14,741	56,547	2,360,913	197,293	-	197,293
El Dorado	-	2,428,450	955,931	330,575	1,720,851	369,112	195,283	136,343	20,112	6,156,657	218,868	386,151	605,019
Fresno	-	13,528,060	13,588,831	5,531,998	13,126,222	2,534,543	2,080,116	977,189	619,658	51,986,617	858,954	121,497	980,451
Glenn	-	456,905	619,944	182,885	545,824	79,541	118,004	17,787	5,156	2,026,046	442,397	173	442,570
Humboldt	-	2,860,016	(3,926)	267,833	722,421	2,412,198	182,654	289,126	155,157	6,885,479	-	-	-
Imperial	\$5,956	3,210,714	2,187,232	805,793	1,005,254	497,058	541,952	300,164	368,366	8,922,489	896,161	103,154	999,315
Inyo	-	440,134	292,191	33,126	544,449	216,747	41,002	111,400	165,622	1,844,671	66,716	67,285	134,001
Kern	-	19,394,306	6,587,554	4,116,155	9,804,949	5,388,246	3,028,002	1,287,282	318,573	49,925,067	3,590,777	8,435,713	12,026,490
Kings	-	2,464,997	932,944	629,605	1,272,683	270,888	440,429	242,537	275,055	6,529,138	213,947	8,844	222,791
Lake	-	182,882	160,296	82,087	531,997	1,594,907	136,839	44,763	161,647	2,895,418	-	3,552	3,552
Lassen	-	342,801	443,089	90,136	614,168	271,885	18,052	81,654	295,464	2,157,249	187,870	13,885	201,755
Los Angeles	-	288,678,550	73,447,962	35,003,039	56,030,677	24,250,011	35,991,855	15,876,461	13,131,598	542,410,153	23	-	23
Madera	-	2,984,431	1,266,715	411,024	2,087,777	184,889	562,544	327,826	342,116	8,167,322	-	-	-
Marin	-	4,359,059	1,429,986	1,740,505	1,157,884	206,555	467,016	221,525	-	9,582,530	-	-	-
Mariposa	-	251,679	187,325	125,900	131,917	59,554	38,397	14,756	4,221	813,749	171,298	-	171,298
Mendocino	-	1,322,053	734,475	385,744	1,277,777	1,040,194	401,159	174,160	264,008	5,599,570	-	-	-
Merced	-	3,703,544	1,688,023	865,418	1,970,744	83,009	834,116	316,820	11,025	9,472,699	398,051	1,997	400,048
Modoc	-	250,675	228,435	91,789	234,736	-	5,058	9,160	5,823	825,676	74,456	3,000	77,456
Mono	-	327,787	317,946	221,781	179,482	667	28,650	42,559	2,453	1,121,325	47,071	313	47,384
Monterey	-	5,803,062	3,368,998	999,698	2,838,730	1,602,957	1,038,857	479,818	653,834	16,785,954	50,338	5,225	55,563
Napa	-	3,365,730	1,029,920	479,920	1,275,698	110,350	582,117	252,214	272,775	7,368,724	8,225	13,886	22,111
Nevada	-	1,047,790	1,457,202	488,926	1,340,053	6,192	79,275	96,376	454,481	4,970,295	453,135	19	453,154
Orange	-	63,570,719	17,323,463	8,188,652	25,189,133	23,137,305	10,586,923	3,027,662	2,482,705	153,506,562	4,325,680	1,815,632	6,141,312
Placer	-	4,932,274	2,247,844	920,001	3,582,323	542,815	473,081	337,276	33,875	13,069,489	-	-	-
Plumas	-	341,632	199,953	41,811	215,177	213,011	19,988	39,026	32,530	1,103,128	-	-	-
Riverside	-	48,476,192	20,365,527	10,522,727	24,418,102	-	4,984,298	2,340,862	2,192,237	113,299,945	8,177,945	16,838	8,194,783
Sacramento	-	32,711,936	8,219,524	5,137,922	12,657,709	3,773,266	4,033,253	1,662,064	1,823,044	70,018,718	1,288,297	212,174	1,500,471
San Benito	-	254,708	673,982	196,757	645,141	-	96,475	8,591	240	1,875,894	-	2,800	2,800
San Bernardino	-	35,843,085	11,343,594	5,729,386	21,291,863	12,434,446	5,568,473	2,277,364	3,617,532	98,105,743	-	644,955	644,955
San Diego	-	58,338,058	27,439,385	9,370,251	25,717,421	1,355,579	5,804,988	2,290,366	869,772	131,185,820	9,154,925	467,657	9,622,582
San Francisco	-	24,376,302	8,974,132	4,907,854	10,330,263	3,586,141	3,221,167	2,749,872	29,915	58,175,646	3,224,611	6,800	3,231,411
San Joaquin	-	12,261,039	9,084,337	2,309,950	5,061,203	2,138,639	1,594,686	698,491	776,732	33,925,077	428,105	322,469	750,574
San Luis Obispo	-	5,841,539	2,470,032	1,130,206	1,922,271	156,973	656,205	421,913	500	12,599,639	518,302	2,050	520,352
San Mateo	-	14,428,616	4,861,854	3,909,395	4,960,152	497,190	1,816,597	1,060,240	46,535	31,580,579	16,996	3,556	20,552
Santa Barbara	-	7,988,144	3,485,534	2,046,431	2,228,204	3,472,894	1,785,306	778,960	650,408	22,435,881	944,213	1,026,481	1,970,694
Santa Clara	-	24,006,701	14,457,268	8,032,455	17,497,533	266,822	6,041,389	1,605,200	393,338	72,300,706	-	2,073,419	2,073,419
Santa Cruz	-	4,744,369	1,569,740	1,132,760	1,308,491	817,544	783,915	326,953	14,300	10,698,072	296,071	699,159	995,230
Shasta	-	3,669,172	1,499,947	889,168	2,904,234	392,372	259,413	327,463	2,829,109	12,770,878	1,886,624	633,341	2,519,965
Sierra	-	52,341	157,896	111,597	53,938	133,331	6,949	29,894	-	545,946	49,272	-	49,272
Siskiyou	-	490,124	569,780	220,523	1,291,371	227,184	79,148	86,237	17,551	2,981,918	286,260	-	286,260
Solano	-	10,149,101	4,870,930	1,149,965	3,261,408	-	564,507	742,456	1,046	20,739,413	-	-	-
Sonoma	-	10,688,996	2,492,034	1,111,284	3,505,286	3,628,395	1,275,610	427,307	408,345	23,537,257	1,308,640	11,750	1,320,390
Stanislaus	-	7,168,381	3,309,068	1,676,707	4,189,684	670,366	1,157,724	460,137	202,209	18,834,276	744,865	69,839	814,704
Sutter	-	891,058	1,312,215	427,385	1,095,522	331,044	332,638	58,807	438,833	4,887,502	245,482	2,227	247,709
Tehama	-	1,884,738	388,789	148,527	918,563	29,673	122,357	23,745	40,472	3,556,864	42,070	-	42,070
Trinity	-	374,642	120,796	66,705	318,698	148,556	14,946	36,015	581,121	1,661,479	-	-	-
Tulare	-	7,783,764	3,007,925	1,059,027	4,081,026	2,821,421	1,777,909	710,482	99,097	21,340,651	2,285,281	88,558	2,373,839
Tuolumne	-	1,261,001	559,952	231,001	466,960	10,135	26,341	130,888	160,463	2,846,741	57,954	87,154	145,108
Ventura	-	13,957,816	2,277,661	1,665,057	6,204,236	3,705,846	1,785,754	1,173,484	1,743,286	32,513,140	6,356,346	-	6,356,346
Yolo	-	3,765,927	1,147,120	343,761	1,398,248	521,216	724,885	367,671	343,543	8,612,371	806,629	92,754	899,383
Yuba	-	1,023,205	777,011	185,480	1,477,076	208,639	57,178	81,960	105,464	3,916,013	496,717	-	496,717
Total	\$5,956	\$805,743,538	\$285,469,932	\$134,787,148	\$312,607,881	\$115,264,122	\$109,758,026	\$49,253,989	\$41,298,530	\$1,854,189,122	\$58,653,790	\$19,204,941	\$77,858,731

2016-17 Total Expenditures by Component or Element - All Funds

Source: 2016-17 Quarterly Financial Statement (4th Quarter)

Court	Court Administration Program					Total Court Administration Program	Total
	Executive Office	Fiscal Services	Human Resources	Business & Facilities Services	Information Technology		
Alameda	\$1,090,880	\$3,117,286	\$8,773,258	\$5,581,699	\$7,641,734	\$26,204,857	\$98,743,431
Alpine	24,595	74,813	26,742	28,828	7,566	162,544	613,708
Amador	152,390	348,191	38,534	198,550	234,882	972,547	2,904,430
Butte	339,836	659,871	553,743	456,071	865,470	2,874,991	13,142,676
Calaveras	121,836	121,156	104,411	70,967	251,761	670,131	2,692,751
Colusa	297	62,396	224,169	119,098	136,981	542,941	2,268,659
Contra Costa	891,580	2,870,435	3,380,026	2,044,560	4,633,705	13,820,306	57,236,254
Del Norte	252,702	157,404	183,601	45,000	188,989	827,696	3,385,902
El Dorado	428,874	273,656	333,662	177,967	754,300	1,968,459	8,730,135
Fresno	726,227	2,028,801	1,721,449	2,515,680	4,475,005	11,467,162	64,434,230
Glenn	(96,646)	211,873	53,906	299,782	134,231	603,146	3,071,762
Humboldt	207,081	410,571	269,214	321,443	473,545	1,681,854	8,567,333
Imperial	415,568	443,332	638,446	532,313	437,289	2,466,948	12,388,752
Inyo	85,629	77,957	358,484	100,969	115,895	738,934	2,717,606
Kern	1,905,789	952,816	865,473	5,257,527	5,616,980	14,598,585	76,550,142
Kings	343,778	287,712	311,605	735,221	655,541	2,333,857	9,085,786
Lake	316,352	60,457	84,505	179,680	531,657	1,172,651	4,071,621
Lassen	196,509	163,841	112,475	124,139	232,650	829,614	3,188,618
Los Angeles	24,664,177	23,591,638	11,842,585	50,854,788	79,592,893	190,546,081	732,956,257
Madera	418,378	298,624	205,334	301,494	905,317	2,129,147	10,296,469
Marin	578,302	842,824	1,007,326	589,018	1,641,981	4,659,451	14,241,981
Mariposa	70,207	151,660	13,976	239,780	118,280	593,903	1,578,950
Mendocino	343,837	324,445	87,941	29,166	360,283	1,145,672	6,745,242
Merced	303,227	597,455	2,046,049	2,092,170	1,395,230	6,434,131	16,306,878
Modoc	127,344	48,352	55,167	11,546	161,131	403,540	1,306,672
Mono	247,940	186,332	42,425	230,764	155,248	862,709	2,031,418
Monterey	1,725,229	1,004,907	418,381	740,036	2,156,850	6,045,403	22,886,920
Napa	430,136	354,825	450,444	155,190	1,061,604	2,452,199	9,843,034
Nevada	236,863	199,499	462,320	134,498	476,877	1,510,057	6,933,506
Orange	487,312	6,238,871	5,341,564	14,789,746	11,835,860	38,693,353	198,341,227
Placer	768,137	720,535	371,953	3,296,809	2,154,409	7,311,843	20,381,332
Plumas	178,615	103,404	32,598	12,293	135,363	462,273	1,565,401
Riverside	1,262,517	4,244,235	4,751,873	8,096,247	7,281,641	25,636,513	147,131,241
Sacramento	2,596,906	3,506,063	2,256,011	4,779,569	8,251,685	21,390,234	92,909,423
San Benito	443,073	445,004	82,088	-	206,137	1,176,302	3,054,996
San Bernardino	2,886,476	2,203,532	2,442,480	4,310,531	8,844,656	20,687,675	119,438,373
San Diego	3,718,262	4,920,410	3,453,224	5,687,605	18,730,215	36,509,716	177,318,118
San Francisco	609,254	2,039,724	5,369,423	3,186,538	8,988,561	20,193,500	81,600,557
San Joaquin	580,398	1,429,611	688,297	1,126,739	3,002,914	6,827,959	41,503,610
San Luis Obispo	530,481	596,824	341,688	797,635	1,399,304	3,665,932	16,785,923
San Mateo	2,887,019	1,464,810	574,900	1,253,979	4,208,927	10,389,635	41,990,766
Santa Barbara	462,833	1,101,084	1,857,618	21,763	2,763,902	6,207,200	30,613,775
Santa Clara	2,005,410	6,015,349	3,581,977	9,269,212	7,866,180	28,738,128	103,112,253
Santa Cruz	330,488	678,018	440,758	530,370	1,326,144	3,305,778	14,999,080
Shasta	906,386	557,887	293,391	756,414	645,322	3,159,400	18,450,243
Sierra	86,073	8,201	23,484	4,414	15,449	137,621	732,839
Siskiyou	404,235	198,637	99,053	227,918	183,123	1,112,966	4,381,144
Solano	584,229	937,140	920,906	866,279	1,249,913	4,558,467	25,297,880
Sonoma	851,257	497,243	1,269,404	388,498	1,616,659	4,623,061	29,480,708
Stanislaus	376,374	943,497	815,735	1,991,534	3,777,080	7,904,220	27,553,200
Sutter	123,630	271,741	175,197	177,281	1,131,144	1,878,993	7,014,204
Tehama	283,752	473,566	96,052	52,607	664,060	1,570,037	5,168,971
Trinity	99,030	103,432	118,900	48,615	71,748	441,725	2,103,204
Tulare	1,220,338	593,729	519,267	304,353	2,265,438	4,903,125	28,617,615
Tuolumne	162,271	252,043	230,367	206,306	249,663	1,100,650	4,092,499
Ventura	1,506,760	2,454,627	1,307,121	1,995,583	3,498,356	10,762,447	49,631,933
Yolo	1,644,886	461,017	440,534	308,032	827,169	3,681,638	13,193,392
Yuba	294,436	382,651	52,132	83,749	480,793	1,293,761	5,706,491
Total	\$64,839,755	\$83,766,014	\$72,613,646	\$138,738,563	\$219,085,690	\$579,043,668	\$2,511,091,521

2016-17 Total Expenditures by Object - All Funds
Source: 2016-17 Quarterly Financial Statement (4th Quarter)

Attachment 3

Court	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Prior Year Expense Adjustment	Total
Alameda	\$79,081,601	\$17,136,494	\$616,693	\$2,000,000	-\$91,358	\$98,743,429
Alpine	478,495	135,175	36	-	-	613,706
Amador	2,274,350	614,633	15,446	-	-	2,904,429
Butte	9,601,480	3,263,563	276,121	-	1,511	13,142,675
Calaveras	2,109,657	573,881	9,215	-	-	2,692,753
Colusa	1,153,292	928,009	187,358	-	-	2,268,659
Contra Costa	41,677,333	14,899,794	659,126	-	-	57,236,253
Del Norte	2,404,158	977,744	4,002	-	-	3,385,904
El Dorado	7,023,824	1,660,571	45,713	-	27	8,730,135
Fresno	51,557,277	12,469,295	407,659	-	-	64,434,231
Glenn	1,889,289	1,013,853	168,620	-	-	3,071,762
Humboldt	6,339,704	2,143,959	88,695	-	(5,024)	8,567,334
Imperial	9,316,125	2,741,341	331,320	-	-	12,388,786
Inyo	1,771,854	937,037	8,714	-	-	2,717,605
Kern	52,511,902	16,672,397	7,365,844	-	-	76,550,143
Kings	5,920,771	3,141,580	23,436	-	-	9,085,787
Lake	2,513,473	1,531,874	26,122	-	151	4,071,620
Lassen	1,709,996	1,474,257	4,366	-	-	3,188,619
Los Angeles	598,155,411	124,835,989	9,965,293	-	(438)	732,956,254
Madera	7,780,596	2,427,442	88,432	-	-	10,296,470
Marin	12,247,580	1,852,274	142,126	-	-	14,241,980
Mariposa	1,075,222	483,974	19,753	-	-	1,578,949
Mendocino	5,420,127	1,306,582	18,533	-	-	6,745,242
Merced	11,561,150	4,273,277	472,451	-	-	16,306,878
Modoc	786,493	514,535	5,644	-	-	1,306,672
Mono	1,377,266	653,272	879	-	-	2,031,417
Monterey	17,762,250	4,936,290	187,182	-	1,200	22,886,922
Napa	7,743,599	1,963,589	135,849	-	-	9,843,037
Nevada	5,609,347	1,300,251	23,911	-	-	6,933,509
Orange	160,023,548	37,338,991	991,603	-	(12,915)	198,341,226
Placer	14,036,115	5,305,863	1,105,854	-	(66,500)	20,381,332
Plumas	973,343	586,916	5,141	-	-	1,565,400
Riverside	119,941,432	26,284,815	1,050,540	-	(145,546)	147,131,241
Sacramento	78,526,792	13,565,065	817,565	-	-	92,909,422
San Benito	2,208,620	844,082	2,295	-	-	3,054,997
San Bernardino	95,702,809	22,980,084	756,222	-	(742)	119,438,373
San Diego	144,945,850	31,361,937	1,054,033	-	(43,701)	177,318,119
San Francisco	59,762,837	21,132,929	704,790	-	-	81,600,556
San Joaquin	33,137,746	7,924,211	384,065	-	57,587	41,503,609
San Luis Obispo	13,970,497	2,725,074	90,350	-	-	16,785,921
San Mateo	34,391,962	6,789,906	808,783	-	116	41,990,767
Santa Barbara	23,994,474	5,190,994	1,428,308	-	-	30,613,776
Santa Clara	78,589,337	17,630,606	1,861,054	5,031,257	-	103,112,253
Santa Cruz	12,645,318	2,066,550	287,210	-	-	14,999,078
Shasta	14,728,045	3,092,404	693,100	-	(63,306)	18,450,243
Sierra	433,578	299,261	-	-	-	732,839
Siskiyou	3,260,380	993,518	126,797	-	449	4,381,144
Solano	20,867,383	4,166,123	264,376	-	-	25,297,882
Sonoma	23,583,973	5,277,262	619,472	-	-	29,480,707
Stanislaus	20,840,142	6,667,321	108,425	-	(62,721)	27,553,167
Sutter	4,812,590	2,113,169	88,443	-	-	7,014,202
Tehama	3,559,056	1,596,350	13,563	-	-	5,168,969
Trinity	1,573,892	488,343	40,970	-	-	2,103,205
Tulare	20,556,619	8,201,229	99,766	-	(239,998)	28,617,616
Tuolumne	2,959,614	1,111,348	21,538	-	-	4,092,500
Ventura	36,901,985	12,234,126	460,826	-	34,996	49,631,933
Yolo	9,406,521	3,133,086	653,765	-	21	13,193,393
Yuba	4,045,996	1,650,440	10,055	-	-	5,706,491
Total	\$1,989,234,076	\$479,614,935	\$35,847,448	\$7,031,257	-\$636,191	\$2,511,091,521

Constraints on Ending 2016-17 Total Fund Balances All Funds

Source: 2016-17 Quarterly Financial Statement (4th Quarter)

Court	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
Alameda	-	\$956,958	\$4,866,361	\$136,096	\$1,153,423	\$7,112,839
Alpine	\$182,597	10,311	-	6,103	-	199,011
Amador	841	4,682	167,026	28,418	-	200,967
Butte	81,792	319,820	9,117	304,517	-	715,246
Calaveras	-	144,274	-	143,450	-	287,724
Colusa	150,000	223,438	12,280	22,810	-	408,528
Contra Costa	-	2,173,190	859,209	513,622	-	3,546,021
Del Norte	-	481,681	40,298	76,835	-	598,814
El Dorado	21,147	-	-	-	8,562	29,709
Fresno	-	2,104,105	36,218	434,630	-	2,574,953
Glenn	-	41,043	172,092	30,756	-	243,891
Humboldt	59,620	174,500	35,014	47,946	-	317,080
Imperial	207,777	921,366	1,292,510	104,297	-	2,525,950
Inyo	1,650	428,040	10,558	19,346	-	459,594
Kern	2,045,510	2,836,060	1,696,717	260,047	-	6,838,334
Kings	-	149,273	224,623	61,000	-	434,896
Lake	-	147,298	113,847	-	-	261,146
Lassen	76,082	109,149	40,000	20,885	-	246,116
Los Angeles	8,186,331	16,425,270	58,370,672	1,548,571	-	84,530,845
Madera	-	607,934	699,738	33,746	-	1,341,418
Marin	10,000	718,138	346,381	36,144	-	1,110,663
Mariposa	-	19,648	5,417	3,441	-	28,506
Mendocino	3,989	155,567	238,146	59,545	-	457,247
Merced	159,919	2,774,800	581,312	215,197	-	3,731,228
Modoc	-	20,570	85,626	688	-	106,883
Mono	7,472	25,025	134,242	20,590	-	187,330
Monterey	97,763	805,915	308,732	158,471	-	1,370,880
Napa	631,288	588,831	51,771	97,090	-	1,368,980
Nevada	-	197,414	-	-	-	197,414
Orange	1,660,361	5,693,958	439,962	1,411,644	-	9,205,925
Placer	56,516	428,629	1,258,999	36,589	-	1,780,733
Plumas	-	46,447	125,714	14,755	-	186,916
Riverside	-	3,200,951	324,860	1,366,584	-	4,892,395
Sacramento	220,097	1,743,454	4,395,542	567,270	397,917	7,324,280
San Benito	20,744	53,921	107,896	29,035	-	211,596
San Bernardino	4,140,789	2,084,932	7,208,004	-	-	13,433,724
San Diego	764,467	12,203,673	2,833,347	236,212	-	16,037,699
San Francisco	-	1,620,542	3,104,482	934,680	-	5,659,704
San Joaquin	170,720	1,628,211	850,531	44,703	-	2,694,165
San Luis Obispo	-	1,554,780	461,303	88,583	-	2,104,666
San Mateo	-	1,262,451	1,687,968	109,343	-	3,059,763
Santa Barbara	-	2,685,937	306,571	124,272	-	3,116,780
Santa Clara	-	1,405,085	1,115,424	246,822	-	2,767,330
Santa Cruz	-	516,818	164,232	116,529	-	797,579
Shasta	-	336,364	32,975	191,898	-	561,236
Sierra	31,097	9,274	190,397	483	-	231,251
Siskiyou	39,716	150,548	48,248	44,294	-	282,806
Solano	-	905,842	413,366	255,705	-	1,574,913
Sonoma	-	1,598,042	571,913	445,932	-	2,615,887
Stanislaus	506,078	197,477	90,322	270,617	-	1,064,495
Sutter	9,763	323,103	446,176	-	-	779,042
Tehama	8,550	144,897	758,183	40,029	-	951,659
Trinity	4,722	28,402	-	18,163	-	51,287
Tulare	130,035	220,902	1,138,626	184,833	-	1,674,396
Tuolumne	-	90,450	-	43,088	-	133,538
Ventura	-	123,326	3,550,613	202,576	-	3,876,515
Yolo	50,587	481,103	386,356	92,218	-	1,010,264
Yuba	47,473	79,511	548,728	41,699	-	717,411
Total	\$19,785,494	\$74,383,332	\$102,958,644	\$11,542,796	\$1,559,902	\$210,230,168

Element and Component Definitions

Element and Component	Definitions
Judges and Courtroom Support	<p>Includes salaries, benefits, and public agency retirement contributions for the following:</p> <ul style="list-style-type: none"> ▪ Judges ▪ Temporary judges ▪ Subordinate judicial officers (i.e., court commissioners, referees, and hearing officers) <p>Includes costs related to the assignment of active and retired judges (assigned judges) to expedite judicial business and to equalize judicial workload.</p> <p>Includes salaries, benefits, and other resource costs of personnel that directly support case adjudication as follows:</p> <ul style="list-style-type: none"> ▪ Courtroom clerks ▪ Secretarial support ▪ Attorneys providing legal research and other legal services to support case adjudication ▪ Court reporters, including transcript costs ▪ Court attendants providing in-courthouse custody to secure housing and movement of prisoners within the courtroom and court facility. <p>Does not include supervisors of courtroom staff, unless performing in court operations.</p>
Case Type Services	<p>Provides essential supportive programs and services that directly assist the court and parties in the adjudication and resolution of cases; ensures the public's access to a safe, fair, and comprehensible court system.</p>
Criminal	<p>Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support criminal case processing</p> <p>Includes costs for counter clerks processing traffic matters</p>
Civil	<p>Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support civil case processing related to actions other than family and dependency cases. Also includes services and activities necessary to support a specialized civil calendar, provide assistance with the process and forms for small claims, provide dispute resolution assistance to the public, and support any auxiliary programs or services that do not fit in any of the above categories.</p> <p>Includes costs for counter clerks processing filings related to civil cases.</p>
Family and Children	<p>Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support family and dependency case processing, including the following:</p> <ul style="list-style-type: none"> ▪ Court-appointed counsel for children and parents in juvenile dependency proceedings ▪ Dependency mediation ▪ Psychiatric evaluations ▪ Costs associated with the Court Appointed Special Advocate program
Operational Support	<p>Activities that provide non-case-type specific support for court operations, including the management of files and calendars of the courts.</p>
Other Support Operations	<p>Staff and supervisory positions that are not dedicated to a specific courtroom or case-type services (i.e., criminal, civil, or family and children). Examples include staff who:</p> <ul style="list-style-type: none"> ▪ Perform activities that provide public access to the courts, including but not limited to staff who are dedicated to serving the public at the public counter or on the telephone and who are assigned to exhibit rooms ▪ Manage files and calendars ▪ Store and retrieve court records ▪ Perform clerical functions for the trial court's appellate activities

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

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

FUND BALANCE POLICY

BACKGROUND

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

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

GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, is effective for financial statements for periods beginning after June 15, 2010, and will impact year-end closing statements for the fiscal year 2010–2011.

PURPOSE

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

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

POLICY

As publicly funded entities, and in accordance with good public policy, trial courts must ensure that the funds allocated and received from the state and other sources are used efficiently and accounted for properly and consistently. The trial courts shall account for and report fund balance in accordance with established standards, utilizing approved classifications. Additionally, a fund balance can never be negative.

Fund Balance Classifications

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

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

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

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

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

Nonspendable Fund Balance

Nonspendable Fund Balance includes amounts that cannot be spent because they are either (a) not in spendable form (not expected to be converted to cash) or (b) legally or contractually required to be maintained intact. Examples include:

- Inventories
- Prepaid amounts Long-Term Loans and Notes Receivable
- Principal of a permanent (e.g., endowment) fund

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

Restricted Fund Balance

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

- Externally imposed
Imposed externally by grantors, creditors, contributors, or laws or regulations of other governments (i.e., monies received by a grantor that can only be used for that purpose defined by the grant).
- Imposed by Law (Statutory)
A restricted fund balance that consists of unspent, received revenues whose use is statutorily restricted (e.g., children’s waiting room and dispute resolution program funding).

Committed Fund Balance

Committed Fund Balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Judicial Council. These committed amounts cannot be used for any other purpose unless the Judicial Council removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Committed Fund Balance must also include contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. While the requirement to include contractual commitments is a policy decision of the Judicial Council, the type, number and execution of contracts is within the express authority of presiding judges or their designee.

[The following struckthrough language is suspended until June 30, 2018]

~~The Judicial Council has authorized a stabilization arrangement (Operating and Emergency fund category) to be set aside for use in emergency situations or when revenue shortages or budgetary imbalances might exist. The amount is subject to controls that dictate the circumstances under which the court would spend any of the minimum operating and emergency fund balance.~~

~~Each court must maintain a minimum operating and emergency fund balance at all times during a fiscal year as determined by the following calculation based upon the prior fiscal year’s ending total unrestricted general fund expenditures (excluding special revenue, debt service, permanent, proprietary, and fiduciary funds), less any material one-time expenditures (e.g., large one-time contracts):~~

- ~~_____ Annual General Fund Expenditures~~
- ~~_____ 5 percent of the first \$10,000,000~~
- ~~_____ 4 percent of the next \$40,000,000~~
- ~~_____ 3 percent of expenditures over \$50,000,000~~

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

Assigned Fund Balance

This is a fund balance that is constrained by the Presiding Judge, or designee, with the intent that it be used for specific purposes or designations that are neither unspendable, restricted nor committed.

Constraints imposed on the use of assigned amounts are more easily removed or modified than those imposed on amounts that are classified as committed. Assigned amounts are based on estimates and explanations of the methodology used to compute or determine the designated amount must be provided.

Assigned fund balances include:

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

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

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

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

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

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

- c. Unfunded retiree health care obligation. If documented by an actuarial report, the amount of unfunded retiree health care obligation should be included as a designated fund balance.

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

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

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

- d. Workers compensation (if managed locally). The amount estimated to be paid out in the next fiscal year.
 - e. Use of reserve funds for liquidation of outstanding leave balances for employees in a layoff situation, consistent with the requirements of GASB 45; other examples would include reserving funds for the implementation of "enhanced retirement" or "golden handshake" programs in the interest of eliminating salaries at the "high end" or "top step", and thereby generating salary savings or rehires at the low end of a pay scale for position(s), but realizing one-time costs in the interest of longer term savings for the court.
6. **Professional and consultant services.** Examples include human resources, information technology, and other consultants.
 7. **Security.** Examples include security equipment; and pending increases for security service contracts.
 8. **Bridge Funding.** A court may choose to identify specific short or intermediate term funding amounts needed to address future needs that are otherwise not reportable, nor fit the criteria, in either restricted nor committed classifications, that it believes are necessary to

identify through specific designations. These designations must be listed with a description in sufficient detail to determine their purpose and requirements.

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

Unassigned Fund Balance – for General Fund Use Only

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

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