



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: February 26, 2016

Title

Judicial Council Report to the Legislature:
Trial Court Revenue, Expenditure, and Fund
Balance Constraints for Fiscal Year 2014–
2015

Agenda Item Type

Action Required

Effective Date

February 26, 2016

Rules, Forms, Standards, or Statutes Affected
None

Date of Report

January 22, 2016

Recommended by

Judicial Council Staff
Zlatko Theodorovic, Director
Finance

Contact

Patrick Ballard, Supervisor
Judicial Council Finance
818-558-3115
patrick.ballard@jud.ca.gov

Executive Summary

Judicial Council staff recommends approving the *Report of Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year 2014–2015*, as required by Government Code sections 68502.5(b) and 77202.5(b), to be sent to the chairs of the Senate Committee on Budget and Fiscal Review, the Senate Committee on Judiciary, and the Assembly Committees on Budget and Judiciary.

Recommendation

Judicial Council staff recommends that the Judicial Council:

1. Approve the *Report of Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year 2014–2015*; and
2. Direct Judicial Council staff to submit the report to the Legislature.

Previous Council Action

The report on trial court expenditures has been required pursuant to Government Code section 68502.5(b) and submitted since fiscal year (FY) 2000–2001. The report on trial court revenue, expenditure, and fund balance constraints has been required and submitted pursuant to the 2006 Budget Act and Government Code section 77202.5(b) since FY 2006–2007.

Rationale for Recommendation

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.

Comments, Alternatives Considered, and Policy Implications

Since this report is required by the above referenced sections of the Government Code, no alternatives were considered. This report is not required to circulate for public comment.

Implementation Requirements, Costs, and Operational Impacts

Submission of this mandated report to the Legislature does not involve any implementation requirements, costs, or operational impacts for the trial courts.

Attachments and Links

1. *Report of Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year 2014–2015*



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MR. MARTIN HOSHINO
Administrative Director,
Judicial Council

February 26, 2016

Hon. Mark Leno
Chair, Senate Committee on Budget and Fiscal
Review
California State Senate
State Capitol, Room 5019
Sacramento, California 95814

Hon. Ricardo Lara
Chair, Senate Committee on Appropriations
California State Senate
State Capitol, Room 2206
Sacramento, California 95814

Hon. Shirley N. Weber
Chair, Assembly Committee on Budget
California State Assembly
State Capitol, Room 6026
Sacramento, California 95814

Hon. Jimmy Gomez,
Chair, Assembly Committee on
Appropriations
California State Assembly
State Capitol, Room 2114
Sacramento, California 95814

Re: Report of Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year 2014–2015, as required by Government Code sections 68502.5(b) and 77202.5(b)

Dear Senator Leno, Senator Lara, Assembly Member Weber, and Assembly Member Gomez:

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 (FY) 2014–2015. 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, 2015, in their FY 2014–2015 fourth quarter Quarterly Financial Statements.

Attachment 1 displays the FY 2014–2015 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 revenue.

Attachment 2 displays total expenditures either at 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, and family and dependency case processing. Definitions for the court program element and component expenditures or component type 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 2014–2015 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 comprise items such as juror costs, grand jury costs, and debt service. Lastly, 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 below). 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.¹

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.

Table 1 displays the classifications of FY 2014–2015 ending fund balances for the 58 trial courts combined. Of the total, 91.2 percent of statewide fund balances were nonspendable or beyond the discretion of any individual court, and 8.7 percent were for planned uses (“assigned”), including, but not limited to, one-time employee compensation costs, professional services costs, one-time facilities, technology, and other infrastructure costs.

Table 1: Statewide Constraints on Ending Fund Balances as of June 30, 2015

Classifications	Amount	Percentage of Total	
Nonspendable	\$ 5,620,378	2.8%	91.2%
Restricted	65,861,519	33.3%	
Committed	108,877,118	55.1%	
Assigned	17,090,586	8.7%	8.7%
Unassigned	151,189	0.1%	0.1%
Classification Total	\$ 197,600,790	100.0%	100.0%

Definitions and examples for these constraint classifications are provided below:

- **Nonspendable Fund Balance.** Funds that are either not expected to be converted to cash, including prepayments, or are legally or contractually required to be maintained intact. Examples of prepaid items are retirement contributions, rent, inventory, and insurance. Amounts that are legally or contractually required to be maintained intact include payroll impress accounts with third parties and the principal of a permanent fund.

¹ Suspended for the period 6/30/2012 to 06/30/2016.

- **Restricted Fund Balance.** Funds on which constraints are imposed externally or by law. An example of an externally imposed constraint is monies received by a grantor that can be used only for the purpose defined by the grant such as AB 1058 child support enforcement grants. Constraints imposed by law include amounts of unspent revenues received—the use of which is statutorily restricted—such as children’s waiting room revenues.
- **Committed Fund Balance.** Funds specifically committed to satisfy contractual obligations and constraints imposed by formal action of the Judicial Council. The constraints related to contracts may reflect obligations that are expected to be met within the next fiscal year or crossing multiple years. The constraints imposed by the council include requiring courts to maintain a minimum operating and emergency reserve meant to address temporary cash flow shortages, budgetary deficits, and costs associated with unanticipated or emergency needs.
- **Assigned Fund Balance.** Assigned funds are designated at the policy direction of each court’s presiding judge or designee to address strategic goals of the courts. These funds are intended to be used for specific purposes or designations for which there is no current legal or contractual obligation, but are identified as part of courts’ responsible fiscal planning in order to meet appropriate management objectives. The council’s policy requires courts to report the assigned fund balance using specific categories, including one-time employee compensation costs, professional and consultant services costs, local infrastructure needs, one-time facility costs, and bridge funding. Examples include funds for furniture; equipment; start-up costs for a new courthouse that are not covered by the State Court Facilities Construction Fund; IT asset replacement or upgrades; or facility renovations not covered by the State Court Facilities Construction Fund. In addition, funds needed to cover anticipated employee benefit payments, such as payment of accrued vacation or sick leave that an employee decides to use during the fiscal year, would be reported here.
- **Unassigned Fund Balance.** This is the residual classification for the General Fund and represents the General Fund balance that has not been identified as nonspendable, restricted, committed, or assigned for a specific purpose.²

² The General Fund is the only fund that can have a positive unassigned fund balance. Other governmental funds can have deficit unassigned fund balances if caused by nonspendable, restricted, or committed fund balances.

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

Sincerely,

Martin Hoshino
Administrative Director
Judicial Council of California

MH/PB

Attachments:

1. FY 2014–2015 Total Revenues—All Funds
2. FY 2014–2015 Total Expenditures by Component or Element—All Funds
3. FY 2014–2015 Total Expenditures by Object—All Funds
4. Constraints on Ending FY 2014–2015 Total Fund Balances—All Funds
5. Element and Component Definitions
6. Judicial Council Fund Balance Policy (as revised October 28, 2014)

cc: Diane F. Boyer-Vine, Legislative Counsel

Danny Alvarez, Secretary of the Senate

E. Dotson Wilson, Chief Clerk of the Assembly

Margie Estrada, Policy Consultant, Office of Senate President pro Tempore Kevin de León

Fredericka McGee, Special Assistant to Assembly Speaker Toni G. Atkins

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

Tina McGee, Executive Secretary, Legislative Analyst's Office

Tiffany Garcia, Program Budget Analyst, Department of Finance

Peggy Collins, Principal Consultant, Joint Legislative Budget Committee

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Allan Cooper, Consultant, Assembly Republican Office of Policy & Budget

Jolie Onodera, Consultant, Senate Appropriations Committee

Chuck Nicol, Principal Consultant, Assembly Appropriations Committee

Tara M. Welch, Deputy Chief Counsel, Senate Judiciary Committee

Mike Petersen, Consultant, Senate Republican Policy Office

Alison Merrilees, Chief Counsel, Assembly Judiciary Committee

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Paul Dress, Consultant, Assembly Republican Office of Policy & Budget

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MR. MARTIN HOSHINO
Administrative Director,
Judicial Council

Report title: *Report of Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year 2014–2015*

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

Date of report: February 26, 2016

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 (FY) 2014–2015, 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 2014–2015 fourth quarter Quarterly Financial Statements. For FY 2014–2015, the trial courts reported revenues of \$2.358 billion, expenditures of \$2.371 billion, and fund balances totaling \$197.6 million, of which, based on Governmental Accounting Standards Board Statement No. 54 classifications, \$5.6 million was nonspendable, \$65.9 million restricted, \$108.9 million committed, \$17.1 million assigned, and \$151,189 unassigned.

The full report is available at www.courts.ca.gov/7466.htm

A printed copy of the report may be obtained by calling 818-558-3115.

JUDICIAL COUNCIL OF CALIFORNIA

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*Chief Justice of California and
Chair of the Judicial Council*

Mr. Martin Hoshino
*Administrative Director
Judicial Council*

Mr. Mark Dusman
Interim Chief Administrative Officer
ADMINISTRATIVE DIVISION

FINANCE
Mr. Zlatko Theodorovic
Director

Mr. Patrick Ballard
Supervisor/Primary Author of Report

FY 2014-2015 Total Revenues - All Funds
Source: FY 2014-2015 Quarterly Financial Statement (4th Quarter)

Attachment 1

State Financing Sources									Grants			
Court	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	81,699,680	869,823	679,393	4,216,129		749,803	3,102,046	91,316,874	1,884,330	777,361	1,495,464	4,157,154
Alpine	54,293			37		34,058	20,340	108,728				0
Amador	2,098,191	1,474		24,823		100,073	51,756	2,276,317	121,614	14,432		136,046
Butte	9,277,792	63,866	79,808	176,228		809,871	124,076	10,531,641	447,061	247,062	629	694,752
Calaveras	2,044,547	3,503		9,539		130,233	50,506	2,238,328	273,106	29,289		302,395
Colusa	1,402,996	4,733		104,051		36,834	24,773	1,573,387	127,554			127,554
Contra Costa	42,692,806	148,904	348,455	1,908,590		4,283,978	1,396,191	50,778,924	1,377,337	336,765	163,416	1,877,518
Del Norte	2,017,077	38,566		23,731		264,181	94,129	2,437,684	108,057	35,755		143,812
El Dorado	6,951,495	23,701		177,179		112,501	213,119	7,477,995	370,526	80,541		451,067
Fresno	41,992,698	120,994	405,949	1,979,355		4,594,596	3,340,364	52,433,956	2,327,910	399,328	89,445	2,816,683
Glenn	1,826,500	6,236	11,000	50,060		109,077	54,665	2,057,538	240,289	15,294		255,583
Humboldt	6,709,296	17,826	52,500	74,806		744,574	73,084	7,672,086	190,203	14,432		204,635
Imperial	9,000,580	22,408		410,808		269,513	125,538	9,828,847	280,585	12,342		292,927
Inyo	2,111,645	2,490		56,615		123,752	75,586	2,370,088	173,866	12,000		185,866
Kern	38,699,451	122,400		2,600,145		3,770,162	3,544,269	48,736,427	1,365,854	18,270		1,384,124
Kings	6,608,912	19,869		338,075		1,035,255	45,117	8,047,228	437,145	7,963		445,108
Lake	3,245,894	10,242		57,456		105,340	9,123	3,428,055	243,069	30,955		274,024
Lassen	2,319,119	3,338		10,546		271,293	7,839	2,612,135	82,622	21,773		104,395
Los Angeles	484,632,823	2,676,748	91,284,818	34,201,666	543,776	6,019,529	18,887,969	638,247,329	9,035,306	919,966	1,516,105	11,471,377
Madera	7,187,963	28,308		581,998		509,091	384,825	8,692,184	344,485	10,999		355,484
Marin	13,198,685	34,076		490,655		133,215	644,512	14,501,143	260,308	10,085		270,393
Mariposa	1,106,418		10,005	23,804		74,999	22,300	1,237,526	96,538			96,538
Mendocino	4,442,541	12,165	60,000	263,080		181,239	311,770	5,270,796	267,783	143,323		411,106
Merced	11,502,744	27,878		827,228		773,254	774,827	13,905,931	699,974	24,909		724,884
Modoc	898,778	1,324		5,145		57,269	31,967	994,483	73,377	42,284		115,661
Mono	1,425,101	29,026	11,000	40,722		48,683	85,641	1,640,172	92,930			92,930
Monterey	17,299,191	0	174,071	955,207		729,916	277,496	19,435,882	666,829	70,533		737,362
Napa	7,130,181	18,084	45,000	445,394		276,518	309,796	8,224,973	331,982	50,985		382,967
Nevada	5,256,375	13,459	45,000	16,037		295,421	95,494	5,721,786	579,421	20,620		600,041
Orange	139,065,649	1,382,420	1,041,130	8,961,731	79,506	7,009,429	6,959,135	164,499,000	2,825,000	131,509	53,443	3,009,952
Placer	14,171,361	60,073		359,969		595,642	634,796	15,821,841	510,704			510,704
Plumas	1,325,948			9,667		48,630	14,929	1,399,174	169,717	29,939		199,655
Riverside	91,074,504	255,755	11,272,838	3,757,282		5,517,813	923,657	112,801,849	1,973,845	12,401	651,474	2,637,720
Sacramento	72,327,059	199,216	584,367	3,546,490	14,530	1,278,947	3,560,591	81,511,201	1,830,883	80,367	51,985	1,963,235
San Benito	2,558,547	7,751	15,000	96,539		78,527	34,642	2,791,006	227,986			227,986
San Bernardino	83,943,077	293,418	647,562	4,267,449		4,567,545	1,264,732	94,983,783	3,885,812	46,810	253,685	4,186,307
San Diego	142,265,100	450,551		5,445,763	9,339	1,754,608	2,853,598	152,778,958	3,214,032	785,230	34,042	4,033,304
San Francisco	58,321,209	703,164	472,449	2,331,900	5,272	4,674,096	5,487,134	71,995,224	1,667,072	325,352	251,043	2,243,467
San Joaquin	26,855,128	91,951		1,254,213		508,792	1,245,356	29,955,439	998,842	523,940	807,631	2,330,414
San Luis Obispo	13,371,572	35,408	86,897	620,096		545,466	298,958	14,958,397	402,356	27,122		429,478
San Mateo	33,166,389	97,400	238,619	1,797,411		724,126	2,411,112	38,435,057	695,072	92,567		787,639
Santa Barbara	21,083,261	56,712	193,748	1,280,973		479,106	1,597,662	24,691,462	723,893	35,278	26,978	786,149
Santa Clara	78,204,388	702,890	713,125	4,153,500		843,632	2,309,467	86,927,002	2,780,941	970,182	974,056	4,725,179
Santa Cruz	11,667,655	35,288		867,740		194,074	203,557	12,968,314	313,260	37,564		350,824
Shasta	10,958,324	24,411	75,637	210,119		765,966	262,222	12,296,679	714,719	89,511	1,800	806,030
Sierra	718,314	212		32		47,618	9,615	775,791		6,320		6,320
Siskiyou	3,204,852	5,758	30,000	46,300		282,931	91,037	3,660,878	415,869	21,195	0	437,064
Solano	19,863,536	65,205	190,703	366,279		326,040	356,715	21,168,478	762,102	40,374	474,039	1,276,516
Sonoma	22,159,946	72,511	126,666	1,114,218		185,432	1,172,049	24,830,822	860,467	122,084		982,551
Stanislaus	18,415,293	86,687		750,485		299,136	1,305,230	20,856,831	1,198,063	16,035		1,214,098
Sutter	4,527,582	12,300		200,777		155,144	159,760	5,055,563	312,668	92,664		405,332
Tehama	3,266,223	3,236		138,463		148,729	108,184	3,664,835	152,379	34,246		186,624
Trinity	1,512,173			17,909		117,054	53,679	1,700,815	50,242	7,329		57,571
Tulare	16,515,235	115,746		1,584,997		852,942	33,744	19,102,663	1,015,737	82,777		1,098,514
Tuolumne	2,993,153		27,082	8,693		162,311	50,351	3,241,590	280,049	32,668	30,000	342,717
Ventura	30,968,777	169,941		1,764,530		1,417,037	968,752	35,289,037	1,110,089	49,191	296,133	1,455,413
Yolo	9,072,823	10,298	75,637	638,055		496,553	210,076	10,503,442	330,737	8,615	0	339,352
Yuba	3,778,955	69,392		34,041		262,488	90,867	4,235,743	328,199	50,293		378,491
Total	1,752,189,805	9,329,133	108,998,459	95,694,731	652,423	60,984,042	68,850,725	2,096,699,318	52,250,799	7,098,829	7,171,367	66,520,994

FY 2014-2015 Total Revenues - All Funds
Source: FY 2014-2015 Quarterly Financial Statement (4th Quarter)

Attachment 1

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	61,577			2,802,253	149,077	3,464,948	21,534	-900,000	175,231		287,917	940,227	7,002,764	102,476,792
Alpine	1,509					17,256					13,201		31,966	140,694
Amador	847				19,955	89,220			31,817		132		141,969	2,554,332
Butte	11,540			24,321		647,028			173,747		11,697		868,332	12,094,725
Calaveras	1,367			22,316		114,451	12,179		15,879	5,800	554		172,545	2,713,269
Colusa	1,235			28,258		164,168			668		713		195,042	1,895,983
Contra Costa	30,567			1,255,229		2,461,752	777,632	27,045	215,771		386,623	368,420	5,523,039	58,179,482
Del Norte	1,666			32,619	4,512	219,731			2,199		314	432	261,471	2,842,967
El Dorado	3,986			186,209	28,340	142,212			18,926		6,524	93,656	479,854	8,408,916
Fresno	22,036			1,065,583		1,915,036			361,858	1,289	75,639	178,131	3,619,571	58,870,211
Glenn	414			57,217		374,083		-4,264	281		6,746	61,684	496,160	2,809,281
Humboldt	3,201		5,223	110,165	64,328	9,570	105,613	2,851	4,252		975	3,692	309,871	8,186,592
Imperial	10,695		364	236,114	25,170	1,218,839	9,368		342,697		13,952	134,202	1,991,401	12,113,175
Inyo	2,499			22,079	3,466	76,947		76	388			73,323	178,778	2,734,732
Kern	47,516			1,642,319	82,253	3,122,181	305,906		369,249		7,086,409	162,259	12,818,092	62,938,644
Kings	1,972			274,736	1,325	326,543			1,635		200,494	1,417	808,122	9,300,458
Lake	2,755			12,396	3,892			1,473	34,379		5	1,259	56,159	3,758,237
Lassen	1,335			19,305	10,000	193,115					560		224,316	2,940,846
Los Angeles	584,954		330,663	22,409,849	5,218,884		796,263		2,606,430	13,400	196,290		32,156,734	681,875,439
Madera	4,796			256,467					16,040	9,000	36,674	9,227	332,204	9,379,873
Marin	7,204			417,734	30,924				78,697		3,958	17,628	556,144	15,327,680
Mariposa	98			19,535		153,483							173,116	1,507,180
Mendocino	2,101			2,310	3,481		708		3,813		944	98,353	111,711	5,793,612
Merced	22,485			224,443	2,780	106,368		-687	25,322	600	16,070	24,746	422,127	15,052,941
Modoc	420			3,039	1,033	70,424		1,398			3	192	76,509	1,186,653
Mono	369			30,726		34,196		78	5,247		94	768	71,477	1,804,579
Monterey	12,805			360,585	16,822	41,332	1,738	2,474	45,763		66,304	58,960	606,784	20,780,028
Napa	7,626			323,515	242,921			420	141,934		196	6,085	722,696	9,330,636
Nevada	5,064			52,013	11,393	351,043	394	7,209	71,326	3,000	6,690	45,920	554,052	6,875,879
Orange	97,802			4,883,956	628,343	4,462,818	3,821,079	-1,276	5,222,433		130,392	6,466,135	25,711,682	193,220,634
Placer	13,578			186,915	27,773				446,509		248,560	6,722	930,056	17,262,601
Plumas	889			6,576		1,327		1,115	1,327		647		10,554	1,609,383
Riverside	63,276		267	5,840,104	925,220	8,902,635	328,135	1,704	4,926,248		93,677	859,817	21,941,083	137,380,652
Sacramento	71,595			1,735,654	12,036	1,304,404	330		1,570,581		82,727	985,778	5,763,105	89,237,540
San Benito	2,066			52,259				22,644			3,672	705	81,346	3,100,338
San Bernardino	60,595			2,925,283	2,066,249		45,870		1,270,651	62,754	21,774	396,045	6,849,222	106,019,311
San Diego	106,462			1,502,880	506,945	7,778,554	7,727	0	414,502		193,037	2,216,654	12,726,762	169,539,024
San Francisco	79,126			251,003	19,546	2,311,850		-37,487	972,476		76,414	1,586,630	5,259,560	79,498,251
San Joaquin	23,756			2,308,377		547,305		-3,498	69,644		6,605	835,966	3,788,155	36,074,008
San Luis Obispo	9,861			728,831	61,641	267,812			297,686		112	43,012	1,408,955	16,796,830
San Mateo	36,926			914,262	8,874		6,528	-18,322	252,624		53,841	153,034	1,407,766	40,630,462
Santa Barbara	20,014			272,221	125,000	1,004,261		-5,046	120,938		17,129	1,062,479	2,616,994	28,094,606
Santa Clara	59,036		38,290	1,650,844		684,521	-156,764	219,764	4,879,557		1,621,216	342,564	9,339,027	100,991,208
Santa Cruz	7,565			261,062		226,529	650		171,193		17,225	46,315	730,538	14,049,676
Shasta	6,054			286,585	1,096	2,277,437		10,571	75,739		21,425	478,783	3,157,691	16,260,400
Sierra	462					18,812			7,587		19,188		46,050	828,161
Siskiyou	2,077			36,380	454	323,265		-7,286	8,418		25	2,561	365,894	4,463,836
Solano	11,884			437,652	4,223				19,126		18,238	383,289	874,413	23,319,407
Sonoma	18,788			349,656		1,365,365		3,175	398,546		150,581	23,762	2,309,872	28,123,245
Stanislaus	13,580			760,198		580,981		51,507	388,817		3,453	146,838	1,945,374	24,016,304
Sutter	11,899			148,542		303,990		2,585	418		89,896	6,728	564,058	6,024,953
Tehama	8,192			17,282		140,585		1,092	764,562		1,927		933,641	4,785,100
Trinity	381			12,806					35,111		5,487		53,785	1,812,171
Tulare	7,763		8,713	767,113	254,981	2,216,945		-2,560	904,952		130,818	82,998	4,371,725	24,572,902
Tuolumne	1,886			46,861		68,830		490	17,027			42,939	178,032	3,762,340
Ventura	18,855		4,898	1,261,367	1,821,479	5,250,042	6,720	-67,077	55,953		10,859		8,363,096	45,107,546
Yolo	6,412		2,500	313,257	180,605	746,565		0	74,915		638		1,324,893	12,167,687
Yuba	2,171			139,526	13,012	396,741			2,366		13,239	10,000	577,055	5,191,289
Total	1,617,585	0	390,918	59,988,785	12,578,033	56,494,173	6,092,101	-690,321	28,113,455	95,842	11,452,481	18,460,335	194,593,387	2,357,813,700

FY 2014-2015 Total Expenditures by Component or Element - All Funds

Source: FY 2014-2015 Quarterly Financial Statement (4th Quarter)

	Court Operations Program									Non-Court Operations Program		
Court	Judges and Courtroom Support	Criminal	Civil	Family and Children	Other Support Operations	Court Interpreters	Jury Services	Security	Total Court Operations Program	Enhanced Collections	Other Non-Court Operations	Total Non-Court Operations Program
Alameda	29,467,816	13,638,174	5,873,909	11,947,008	3,689,273	4,189,445	1,827,185	2,769,225	73,402,033	3,454,508	956,259	4,410,766
Alpine	313,267	14		8,930	5,877	167		38,028	366,283	26,025		26,025
Amador	571,523	340,961	257,234	175,942	55,805	24,541	21,964	1,765	1,449,735	89,220	39	89,259
Butte	3,033,861	1,450,278	406,439	2,094,953	782,532	178,412	211,867	499,968	8,658,310	507,806	417,117	924,923
Calaveras	709,524	377,470	195,064	400,183	257,940	36,026	19,031	1,351	1,996,589	133,847	164	134,011
Colusa	199,014	218,918	42,212	325,068	441,354	123,503	767	5,100	1,355,936	164,171		164,171
Contra Costa	13,215,126	4,803,892	4,173,445	9,982,270	3,578,896	1,930,590	1,321,796	1,045,137	40,051,151	3,787,180	174,925	3,962,104
Del Norte	786,923	317,485	28,850	728,413	425,430	24,765	31,702	14,376	2,357,944	201,725		201,725
El Dorado	2,227,054	783,896	375,850	1,716,370	345,908	179,205	204,684	178,078	6,011,046	170,785	307,182	477,967
Fresno	12,376,904	9,366,117	4,216,153	12,892,409	2,383,533	1,980,125	921,660	198,953	44,335,855	1,915,092	130,820	2,045,912
Glenn	336,987	488,028	103,858	597,214	85,502	116,280	38,475	3,553	1,769,897	369,623	630	370,252
Humboldt	2,787,511	1,108,113	536,853	1,563,364	125	80,940	315,471	180,200	6,572,576			-
Imperial	3,138,111	2,308,539	859,297	850,327	540,460	450,216	285,606	324,472	8,757,028	1,093,210	113,305	1,206,515
Inyo	442,219	233,443	62,740	479,390	177,945	89,291	107,638	141,076	1,733,742	72,211	73,053	145,264
Kern	15,596,677	5,372,963	3,144,032	8,900,000	3,276,863	2,491,465	1,358,100	488,771	40,628,870	3,122,181	7,603,109	10,725,290
Kings	2,271,817	1,074,987	582,314	1,367,557	242,560	312,497	204,934	421,274	6,477,940	326,543	8,558	335,101
Lake	232,967	108,179	83,474	526,881	1,403,010	70,976	55,453	216,096	2,697,036		5,164	5,164
Lassen	285,747	429,124	105,963	618,960	267,917	10,552	103,575	293,549	2,115,387	201,336	46,408	247,744
Los Angeles	263,076,672	72,131,410	32,159,350	49,805,067	27,192,512	34,377,785	17,171,595	11,626,766	507,541,157			-
Madera	2,981,814	1,104,091	400,686	1,601,550	111,932	541,475	329,853	403,007	7,474,408			-
Marin	4,069,675	1,498,714	1,729,018	1,131,042	169,745	474,277	274,155	9,471	9,356,097			-
Mariposa	215,567	173,001	74,704	154,242	60,999	37,061	19,400	443	735,419	153,483		153,483
Mendocino	1,379,770	641,302	288,045	1,008,384	1,105,873	261,004	200,633	287,968	5,172,978			-
Merced	3,317,434	1,519,035	807,796	1,639,199	180,920	799,692	262,369	154,908	8,681,352	106,422	1,078	107,500
Modoc	209,880	237,162	103,069	202,258	420	5,195	3,878	4,604	766,466	70,334	3,000	73,334
Mono	282,558	334,687	170,117	165,790		28,408	57,796	15,833	1,055,190	30,610	768	31,377
Monterey	5,561,018	3,536,811	1,049,379	2,608,685	422,233	964,649	603,680	758,580	15,505,035	42,745	3,864	46,609
Napa	3,143,486	1,044,458	474,532	1,210,832	90,552	458,432	185,051	157,091	6,764,433	22,894	17,518	40,412
Nevada	1,140,360	1,373,481	545,136	1,625,418	11,186	40,796	105,888	346,079	5,188,344	333,880	2,197	336,077
Orange	65,464,279	17,052,843	7,545,420	24,583,213	19,529,149	9,179,371	3,241,993	2,852,388	149,448,656	4,462,818	1,634,984	6,097,801
Placer	4,547,029	2,252,614	731,029	3,215,967	508,789	351,191	355,871	12,551	11,975,040			-
Plumas	418,676	189,960	45,710	281,397	220,166	15,811	39,092		1,210,812			-
Riverside	41,901,815	19,823,278	7,937,413	20,450,220	(0)	4,061,149	2,420,175	2,547,680	99,141,730	8,262,672	42,231	8,304,903
Sacramento	31,118,644	7,340,366	4,950,288	11,269,736	4,105,940	3,998,620	1,695,308	1,759,485	66,238,385	1,332,605	194,335	1,526,939
San Benito	244,693	688,660	194,788	696,253		96,593	9,745	240	1,930,972		2,800	2,800
San Bernardino	30,705,223	10,055,577	5,347,470	18,018,747	11,344,474	4,555,956	2,551,376	3,075,189	85,654,012		522,883	522,883
San Diego	55,920,722	25,913,553	7,699,952	22,494,725	1,858,131	5,721,414	3,346,104	642,036	123,596,638	9,778,256	1,715,940	11,494,197
San Francisco	23,548,695	8,132,412	4,513,310	11,287,752	3,649,028	2,647,654	2,719,624	61,279	56,559,755	2,425,360	1,600	2,426,960
San Joaquin	10,111,902	6,992,957	2,432,073	4,978,074	1,361,583	1,437,640	813,457	915,359	29,043,045	540,563	307,449	848,012
San Luis Obispo	5,536,210	2,997,944	1,114,853	1,741,770	253,662	549,352	451,045	1,597	12,646,434	267,812	3,531	271,343
San Mateo	13,153,636	4,516,726	4,505,636	4,582,977	448,709	1,803,286	873,245	553,432	30,437,646	(529)	826	297
Santa Barbara	8,104,443	3,245,285	1,812,010	1,922,227	3,214,242	1,319,174	778,908	778,973	21,175,262	899,230	943,537	1,842,768
Santa Clara	26,087,138	16,864,772	9,611,711	19,039,022	424,205	4,683,982	1,411,551	118,973	78,241,354		2,447,702	2,447,702
Santa Cruz	4,178,889	1,532,477	979,116	1,401,895	789,196	821,493	343,258	100	10,046,424	241,347	685,747	927,094
Shasta	3,544,227	1,464,374	714,130	2,640,958	456,111	305,896	265,370	2,386,815	11,777,881	1,736,483	748,416	2,484,899
Sierra	67,254	160,103	168,023	74,314	110,792	32	8,600		589,118	46,350		46,350
Siskiyou	657,602	623,194	188,194	1,150,109	181,758	64,483	87,156	7,085	2,959,581	254,410		254,410
Solano	9,033,341	4,442,858	1,172,981	3,173,993		415,802	695,549	46,527	18,981,050			-
Sonoma	10,141,004	2,450,282	1,009,680	3,146,618	3,264,587	1,424,931	415,512	488,715	22,341,328	1,365,365	12,000	1,377,365
Stanislaus	6,168,790	3,742,764	1,673,100	4,866,539	323,008	750,652	498,708	46,539	18,070,100	571,801	51,783	623,584
Sutter	872,154	1,023,334	348,160	913,194	281,826	234,981	84,587	332,415	4,090,650	281,224	4,838	286,062
Tehama	1,350,992	344,848	125,784	833,612	69,813	158,567	56,873	200	2,940,688	93,499	-	93,499
Trinity	319,391	102,871	41,908	250,138	179,779	18,351	28,943	413,370	1,354,752		82,824	82,824
Tulare	6,872,548	2,372,901	1,093,056	3,099,389	2,793,048	1,720,042	694,884	124,039	18,769,907	2,216,945	38,794	2,255,739
Tuolumne	1,074,596	437,593	195,498	516,860	76,087	24,011	124,277	171,951	2,620,874	68,830	75,122	143,952
Ventura	13,218,470	2,043,129	1,507,683	5,098,995	3,624,553	1,740,171	1,128,269	1,672,126	30,033,397	5,297,913		5,297,913
Yolo	3,433,111	1,137,010	284,680	1,068,656	529,628	604,459	314,439	354,126	7,726,109	746,328	82,429	828,758

FY 2014-2015 Total Expenditures by Component or Element - All Funds

Source: FY 2014-2015 Quarterly Financial Statement (4th Quarter)

Court	Judges and Courtroom Support	Criminal	Civil	Family and Children	Other Support Operations	Court Interpreters	Jury Services	Security	Total Court Operations Program	Enhanced Collections	Other Non-Court Operations	Total Non-Court Operations Program
Yuba	1,210,859	636,001	179,790	1,313,152	75,259	37,100	149,219	104,223	3,705,603	425,025	10,028	435,053
Total	752,377,615	274,595,416	126,972,968	290,438,208	106,980,823	99,019,932	51,847,345	40,053,134	1,742,285,441	57,710,139	19,474,957	77,185,096

FY 2014-2015 Total Expenditures by Component or Element - All Funds

Source: FY 2014-2015 Quarterly Financial Statement (4th Quarter)

	Court Administration Program						
Court	Executive Office	Fiscal Services	Human Resources	Business & Facilities Services	Information Technology	Total Court Administration Program	Total
Alameda	1,967,420	3,153,353	4,236,322	28,128,502	9,081,085	46,566,683	124,379,482
Alpine	1,385	58,270	28,544	48,577	67,510	204,287	596,595
Amador	346,288	190,375	65,535	198,785	117,213	918,197	2,457,190
Butte	345,944	570,733	484,052	516,177	790,241	2,707,147	12,290,381
Calaveras	135,290	139,701	110,087	73,887	340,479	799,443	2,930,043
Colusa	679	131,892	161,572	158,889	142,680	595,712	2,115,819
Contra Costa	1,019,098	3,279,279	3,172,125	1,708,636	4,793,800	13,972,938	57,986,194
Del Norte	213,400	201,731	171,259	75,480	276,265	938,134	3,497,803
El Dorado	396,995	215,349	280,397	284,980	1,046,152	2,223,873	8,712,886
Fresno	580,895	1,647,518	1,717,318	2,580,569	6,911,261	13,437,561	59,819,328
Glenn	89,485	187,206	79,424	460,131	137,347	953,593	3,093,742
Humboldt	263,528	328,775	236,937	385,808	563,312	1,778,360	8,350,936
Imperial	388,671	550,224	414,073	479,670	491,286	2,323,924	12,287,466
Inyo	150,311	40,216	663,864	79,455	115,034	1,048,881	2,927,887
Kern	1,723,906	839,384	2,959,002	3,371,995	6,328,000	15,222,287	66,576,447
Kings	318,370	339,471	316,127	699,809	709,246	2,383,023	9,196,065
Lake	188,655	142,115	46,395	202,326	457,264	1,036,754	3,738,954
Lassen	165,042	83,184	77,897	116,094	130,592	572,809	2,935,940
Los Angeles	19,186,089	14,114,146	9,551,030	40,979,208	70,965,175	154,795,649	662,336,806
Madera	350,305	250,177	159,895	325,589	649,100	1,735,067	9,209,474
Marin	415,597	1,621,178	916,699	419,068	2,415,826	5,788,368	15,144,464
Mariposa	66,460	108,034	25,297	285,329	143,830	628,950	1,517,852
Mendocino	362,050	316,537	81,452	43,344	588,644	1,392,027	6,565,005
Merced	284,654	462,661	2,209,797	1,605,708	1,340,790	5,903,610	14,692,463
Modoc	55,286	59,119	31,450	11,230	170,361	327,445	1,167,246
Mono	225,328	185,813	61,889	48,541	221,367	742,937	1,829,505
Monterey	482,888	1,029,187	808,286	488,998	2,095,030	4,904,389	20,456,034
Napa	643,916	328,701	561,101	98,874	902,328	2,534,920	9,339,765
Nevada	251,352	278,413	254,756	136,008	386,118	1,306,646	6,831,068
Orange	492,141	8,538,656	4,901,849	14,668,140	10,489,810	39,090,596	194,637,053
Placer	812,969	546,963	315,371	2,445,202	1,106,399	5,226,905	17,201,944
Plumas	166,947	30,935	30,122	20,334	135,264	383,601	1,594,413
Riverside	3,173,318	3,374,082	4,914,593	8,181,037	13,026,802	32,669,833	140,116,466
Sacramento	2,139,547	5,853,835	2,001,608	3,382,679	8,515,684	21,893,352	89,658,677
San Benito	514,786	453,564	91,246		197,553	1,257,149	3,190,921
San Bernardino	2,228,754	1,722,133	1,763,503	3,626,147	8,267,169	17,607,706	103,784,602
San Diego	3,046,118	5,341,947	2,836,013	5,382,463	17,128,663	33,735,204	168,826,039
San Francisco	587,292	2,312,015	4,975,880	3,734,059	8,646,845	20,256,091	79,242,806
San Joaquin	560,562	1,274,548	602,832	915,471	3,095,038	6,448,451	36,339,509
San Luis Obispo	643,567	647,707	222,766	844,264	1,082,828	3,441,132	16,358,909
San Mateo	2,980,107	1,426,901	476,593	1,005,913	5,016,679	10,906,193	41,344,136
Santa Barbara	320,329	1,189,204	702,321	9,866	3,790,907	6,012,627	29,030,657
Santa Clara	3,098,540	5,147,088	1,534,782	1,690,763	7,896,707	19,367,880	100,056,936
Santa Cruz	282,748	757,977	204,262	292,182	2,425,604	3,962,773	14,936,291
Shasta	621,144	523,900	264,094	62,035	512,265	1,983,438	16,246,218
Sierra	117,748	9,612	36,004	5,935	27,886	197,185	832,653
Siskiyou	443,923	171,116	141,320	185,838	490,618	1,432,816	4,646,807
Solano	623,625	768,331	688,762	839,732	1,648,375	4,568,824	23,549,874
Sonoma	708,649	397,035	2,607,742	376,567	1,458,792	5,548,784	29,267,478
Stanislaus	366,672	877,827	685,049	1,628,289	1,657,820	5,215,657	23,909,340
Sutter	261,818	317,922	109,401	150,099	529,991	1,369,232	5,745,945
Tehama	206,079	354,618	78,390	578	826,618	1,466,284	4,500,471
Trinity	85,549	123,454	89,190	45,880	77,372	421,446	1,859,021
Tulare	600,482	631,582	520,542	118,358	1,307,192	3,178,156	24,203,802
Tuolumne	177,746	217,676	164,719	199,485	221,658	981,285	3,746,111
Ventura	1,548,007	2,297,804	1,110,978	1,966,047	2,978,206	9,901,042	45,232,352
Yolo	1,842,852	424,812	364,719	591,012	774,545	3,997,940	12,552,806

FY 2014-2015 Total Expenditures by Component or Element - All Funds

Source: FY 2014-2015 Quarterly Financial Statement (4th Quarter)

Court	Executive Office	Fiscal Services	Human Resources	Business & Facilities Services	Information Technology	Total Court Administration Program	Total
Yuba	215,509	346,342	63,285	88,216	425,821	1,139,174	5,279,830
Total	59,486,813	76,932,329	62,380,519	136,468,256	216,136,449	551,404,367	2,370,874,904

FY 2014-2015 Total Expenditures by Object - All Funds

Attachment 3

Source: FY 2014-2015 Quarterly Financial Statement (4th Quarter)

Court	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Prior Year Expense Adjustment	Total
Alameda	79,881,832	19,817,781	613,462	24,300,000	-233,594	124,379,482
Alpine	374,724	221,871				596,595
Amador	1,942,771	508,296	6,124			2,457,190
Butte	8,398,647	3,607,077	284,657			12,290,381
Calaveras	2,233,583	685,474	10,986			2,930,043
Colusa	1,149,424	885,252	81,144			2,115,819
Contra Costa	41,057,620	15,244,310	1,684,264		0	57,986,194
Del Norte	2,440,218	1,050,276	7,309			3,497,803
El Dorado	6,394,403	2,256,427	62,055			8,712,886
Fresno	44,581,262	14,947,152	290,914			59,819,328
Glenn	1,993,882	1,096,539	3,917		-597	3,093,742
Humboldt	5,908,302	2,349,631	98,242		-5,238	8,350,936
Imperial	8,367,234	3,057,740	862,492			12,287,466
Inyo	1,389,486	1,020,325	511,350		6,726	2,927,887
Kern	45,179,047	14,525,565	6,871,835			66,576,447
Kings	5,710,395	3,463,532	22,138			9,196,065
Lake	2,249,987	1,440,471	55,453		-6,956	3,738,954
Lassen	1,652,099	1,278,515	5,326			2,935,940
Los Angeles	544,820,992	112,517,035	4,998,779			662,336,806
Madera	7,245,583	1,862,757	101,976		-842	9,209,474
Marin	11,985,010	2,188,160	971,294			15,144,464
Mariposa	1,061,193	387,264	69,395			1,517,852
Mendocino	4,965,830	1,546,856	52,319			6,565,005
Merced	10,981,106	3,088,372	628,746		-5,761	14,692,463
Modoc	723,537	443,659	1,037		-988	1,167,246
Mono	1,293,019	530,769	6,468		-750	1,829,505
Monterey	15,644,918	4,461,864	349,953		-702	20,456,034
Napa	7,614,615	1,695,494	29,655			9,339,765
Nevada	5,460,864	1,345,660	22,383		2,160	6,831,068
Orange	158,215,750	33,533,052	3,093,929		-205,678	194,637,053
Placer	12,684,150	4,006,303	511,491			17,201,944
Plumas	959,017	628,116	7,280			1,594,413
Riverside	103,943,976	33,761,370	1,613,784		797,336	140,116,466
Sacramento	72,752,722	13,196,375	3,709,580			89,658,677
San Benito	2,312,998	878,249	1,706		-2,031	3,190,921
San Bernardino	81,368,626	21,697,529	718,432		14	103,784,602
San Diego	137,855,584	29,913,465	1,069,146		-12,157	168,826,039
San Francisco	58,114,316	20,376,008	736,288		16,194	79,242,806
San Joaquin	28,630,983	7,312,111	413,777		-17,363	36,339,509
San Luis Obispo	13,844,859	2,406,090	107,960			16,358,909
San Mateo	31,125,545	8,977,590	1,241,001			41,344,136
Santa Barbara	22,439,334	6,315,289	256,033	20,000		29,030,657
Santa Clara	86,273,144	15,195,129	743,794	-1,750,000	-405,132	100,056,936
Santa Cruz	12,037,994	2,767,024	131,273			14,936,291
Shasta	13,286,515	2,862,503	90,943		6,257	16,246,218
Sierra	578,167	254,166	319		0	832,653
Siskiyou	3,468,814	1,140,022	35,974		1,996	4,646,807
Solano	18,873,119	4,435,848	240,908			23,549,874
Sonoma	21,175,711	5,696,175	2,395,592			29,267,478
Stanislaus	19,053,495	4,729,591	175,018		-48,764	23,909,340
Sutter	4,442,992	1,313,284	7,615		-17,947	5,745,945
Tehama	3,189,991	1,302,844	2,956		4,680	4,500,471
Trinity	1,348,435	485,394	25,193			1,859,021
Tulare	17,736,937	6,365,933	95,111		5,821	24,203,802
Tuolumne	2,840,943	880,337	24,832			3,746,111
Ventura	33,787,992	11,031,352	477,358		-64,350	45,232,352
Yolo	8,359,737	3,178,622	1,014,447			12,552,806
Yuba	3,797,729	1,459,392	22,709			5,279,830
Total	1,847,201,156	463,623,289	37,668,123	22,570,000	-187,664	2,370,874,904

Contraints on Ending FY 2014-2015 Total Fund Balances All Funds

Attachment 4

Source: FY 2014-2015 Quarterly Financial Statement (4th Quarter)

Court	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
Alameda		1,787,431	4,895,314	1,184,295		7,867,040
Alpine		5,969	85,965	41,508	151,189	284,631
Amador			69,793	18,000		87,793
Butte	33,034	329,866	861,244	120,402		1,344,546
Calaveras		121,870	63,883			185,753
Colusa		192,235		21,158		213,393
Contra Costa		2,631,752	2,828,576	517,238		5,977,566
Del Norte		439,176	190,444	90,201		719,821
El Dorado	25,167	256,371	127,178	89,560		498,277
Fresno	141,860	1,261,290	580,466	419,221		2,402,837
Glenn		57,371	90,000	17,785		165,156
Humboldt	83,244	240,213	24,213	60,062		407,731
Imperial	99,451	770,421	1,801,110	14,244		2,685,226
Inyo	1,650	355,518	76,362	11,636		445,165
Kern	222,879	2,365,267	1,821,667	590,485		5,000,298
Kings		23,131	84,745	91,399		199,275
Lake		106,231	200,570	24,829		331,630
Lassen	28,150	68,279	461,510	29,775		587,714
Los Angeles		10,329,715	44,226,000	5,500,355		60,056,070
Madera		893,176	305,124	86,143		1,284,443
Marin	19,240	522,512	36,574	5,468		583,794
Mariposa		11,708	3,183	9,972		24,863
Mendocino		71,287	178,348	58,377		308,012
Merced		2,843,344	1,564,627	142,116		4,550,086
Modoc		19,473	5,478	35,442		60,393
Mono						0
Monterey		594,097	593,013	337,839		1,524,949
Napa		452,486	415,076	88,612		956,174
Nevada		131,592		5,300		136,892
Orange	1,031,734	4,198,036	2,053,921	1,657,460		8,941,150
Placer	26,248	339,776	347,506	172,945		886,474
Plumas		26,924	57,796	11,174		95,894
Riverside		2,551,518	3,890,954	1,000,000		7,442,472
Sacramento	358,514	880,774	5,216,956	865,049		7,321,293
San Benito	24,102	45,761	159,925	27,897		257,685
San Bernardino	2,173,130	2,057,021	9,649,058			13,879,209
San Diego	1,062,049	10,996,703	3,591,033	193,979		15,843,764
San Francisco		899,491	9,125,455	715,749		10,740,695
San Joaquin	185,044	1,985,884	544,283	217,911		2,933,122
San Luis Obispo	16,030	1,399,549	546,211	76,633		2,038,423
San Mateo		1,491,297	2,294,191	255,681		4,041,169
Santa Barbara	1,020	2,535,915	882,820	294,881		3,714,636
Santa Clara		3,687,955	2,179,800	773,301		6,641,056
Santa Cruz	1,322	448,165	242,356			691,843
Shasta		32,228	346,992	624		379,844
Sierra		5,373	8,000	8,075		21,448
Siskiyou		67,917	234,545	44,481		346,943
Solano		911,072	95,970	220,473		1,227,515
Sonoma		1,352,105	1,546,505			2,898,610
Stanislaus		1,195,030	822,975			2,018,005
Sutter	44,929	340,656	866,207	60,168		1,311,960
Tehama	24,000	82,237	608,326	25,092		739,655
Trinity		39,531	20,752	17,168		77,451
Tulare	17,311	613,572	749,830	219,736		1,600,448
Tuolumne		62,675		37,409		100,084
Ventura		121,316	919,029	281,834		1,322,178
Yolo	271	421,005	76,432	292,452		790,160
Yuba		190,251	208,830	8,995		408,076
Total	5,620,378	65,861,519	108,877,118	17,090,586	151,189	197,600,790

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	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.
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	Activities that provide non-case-type specific support for court operations, including the management of files and calendars of the courts.
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, receipted 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, 2016]

~~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 AOC on behalf of the courts.
3. **Statewide Administrative Infrastructure Initiatives.** Statewide assessment in support of technology initiatives (e.g., California Case Management System and 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.