



JUDICIAL COUNCIL of CALIFORNIA

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December 31, 2023

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Chair of the Judicial Council

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Chair, Joint Legislative Budget Committee
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Ms. Rachel W. Hill
Hon. Brian Maienschein
Ms. Gretchen Nelson
Mr. Maxwell V. Pritt
Hon. Thomas J. Umberg

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

ADVISORY MEMBERS
Ms. Kate Bieker
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Mr. Charles Johnson
Mr. Darrel E. Parker
Mr. David H. Yamasaki
Hon. Erica R. Yew

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

MS. MILLICENT TIDWELL
Acting Administrative Director
Judicial Council

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

December 31, 2023

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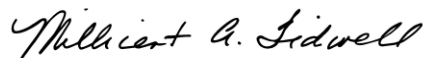
This report identifies revenues; expenditures at the program, component, and object levels; and fund balances for fiscal year (FY) 2022–23. This information was compiled from data reported by the trial courts in FY 2022–23, fourth quarter Quarterly Financial Statements. For FY 2022–23, the trial courts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

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

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

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

Sincerely,



Millicent Tidwell
Acting Administrative Director
Judicial Council

MT/SW/KG/es

Enclosures

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

cc: Cara L. Jenkins, Legislative Counsel
Erika Contreras, Secretary of the Senate
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Cory T. Jaspersen, Director, Governmental Affairs, Judicial Council
Jason Lopez, Director, Branch Accounting & Procurement, Judicial Council
Robert Downs, Deputy Director, Branch Accounting & Procurement, Judicial Council
Shaneen Williams, Principal Manager, Branch Accounting & Procurement, Judicial Council
Council
Krista Champlin, Fiscal Supervisor, Branch Accounting & Procurement, Judicial Council
Jenniffer Herman, Administrative Coordinator, Governmental Affairs, Judicial Council

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

Total Revenues - All Funds

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

Court	State Financing Sources								Grants			
	Trial Court Trust Fund	Trial Court Improvement and Modernization Fund	Judges' Compensation	Court Interpreter	Civil Coordination Reimbursement	MOU Reimbursements	State Financing Sources Other Miscellaneous	Total State Financing Sources	AB 1058 Commissioner / Facilitator	Other Judicial Council Grants	Non-Judicial Council Grants	Total Grants
Alameda	\$ (89,970,495)	\$ (508,394)	\$ (658,962)	\$ (5,663,323)		\$ (1,625,353)	\$ (7,661,756)	\$ (106,088,283)	\$ (2,099,666)	\$ (725,365)	\$ (1,603,539)	\$ (4,428,570)
Alpine	(940,995)			(47)		(85,183)	(69,852)	(1,096,077)				
Amador	(3,387,607)	(4,772)		(68,168)		(409,105)	(141,757)	(4,011,408)	(139,668)	(31,688)		(171,356)
Butte	(14,116,980)	(27,794)	(77,856)	(241,094)		(1,202,498)	(713,028)	(16,379,250)	(219,132)	(228,532)	(1,981)	(449,644)
Calaveras	(3,182,151)	(5,660)		(50,701)		(341,698)	(304,191)	(3,884,402)	(122,204)	(2,550)		(124,754)
Colusa	(2,518,662)	(2,766)		(114,057)		(209,170)	(163,346)	(3,008,002)	(71,572)			(71,572)
Contra Costa	(51,081,438)	(255,196)	(325,681)	(2,932,364)		(4,653,012)	(2,231,437)	(61,479,128)	(1,100,178)			(1,100,178)
Del Norte	(3,758,950)			(35,603)		(137,402)	(236,784)	(4,168,738)	(106,435)	(30,289)		(136,725)
El Dorado	(9,015,770)	(68,243)		(253,021)		(470,831)	(744,153)	(10,552,018)	(224,529)	(4,121)		(228,650)
Fresno	(62,456,461)	(118,901)	(413,237)	(2,459,867)		(5,694,455)	(6,882,606)	(78,025,528)	(2,628,596)	(317,783)	(728,192)	(3,674,571)
Glenn	(2,807,727)	(3,653)		(181,857)		(429,746)	(204,185)	(3,627,168)	(113,391)	(21,227)		(134,618)
Humboldt	(8,406,156)	(316,928)		(131,799)		(1,090,959)	(73,084)	(10,018,925)	(213,755)	(71,093)	(539)	(285,387)
Imperial	(10,815,894)	(4,056)		(759,570)		(431,872)	(764,784)	(12,776,176)	(356,960)			(356,960)
Inyo	(2,703,270)	(2,332)		(66,536)		(159,217)	(76,183)	(3,007,538)	(48,501)	(15,813)		(64,313)
Kern	(59,351,888)	(114,618)		(3,876,680)		(5,834,208)	(5,313,838)	(74,491,231)	(1,571,700)			(1,571,700)
Kings	(11,562,321)	(19,201)		(664,135)		(1,453,407)	(337,787)	(14,036,851)	(303,089)	(41,742)		(344,831)
Lake	(4,831,432)	(8,124)		(189,100)		(180,247)	(428,726)	(5,637,628)	(264,359)			(264,359)
Lassen	(2,871,361)	(34,343)		(61,394)		(718,926)	(211,602)	(3,897,625)	(127,772)	(166,836)		(294,608)
Los Angeles	(727,939,483)	(712,787)	(122,197,385)	(34,987,174)	(618,243)	(18,583,763)	(22,271,633)	(927,310,468)	(10,767,715)	(1,700,170)		(12,467,886)
Madera	(12,720,426)	(105,130)		(915,361)		(1,181,035)	(766,975)	(15,688,927)	(396,290)	(57,521)		(453,811)
Marin	(13,459,240)	(2,577,919)		(861,126)		(363,952)	(1,187,791)	(18,450,027)	(244,599)	(15,632)	(8,922)	(269,154)
Mariposa	(1,740,507)		(10,427)	(60,799)		(393,232)	(291,851)	(2,496,816)	(19,272)			(19,272)
Mendocino	(7,375,506)	(59,528)		(526,570)		(272,378)	(688,298)	(8,922,282)	(271,324)	(29,696)	(128,449)	(429,469)
Merced	(16,482,188)	(35,409)		(1,190,490)		(1,556,276)	(1,741,434)	(21,005,796)	(601,585)	(12,000)	(237,057)	(850,642)
Modoc	(1,258,346)	(812)		(4,304)		(119,911)	(181,436)	(1,564,809)	(71,818)	(46,394)		(118,212)
Mono	(2,210,976)	(19,001)	(11,000)	(63,477)		(141,724)	(239,450)	(2,685,628)	(52,588)			(52,588)
Monterey	(26,096,720)	(125,633)	(163,947)	(1,677,896)		(1,016,140)	(1,221,643)	(30,301,979)	(605,563)	(258,376)		(863,939)
Napa	(9,048,066)	(17,619)	(52,500)	(767,539)		(543,722)	(553,114)	(10,982,560)	(184,418)	(4,630)		(189,048)
Nevada	(7,235,951)	(12,390)	(41,322)	(101,518)		(1,548,657)	(381,972)	(9,321,810)	(300,500)	(5,094)	(21,126)	(326,720)
Orange	(189,840,764)	(770,119)	(643,893)	(8,872,787)	(74,480)	(15,426,075)	(9,654,455)	(225,282,574)	(3,139,254)	(221,843)	(1,094,389)	(4,455,485)
Placer	(25,213,258)	(49,780)		(572,437)		(1,658,791)	(1,190,867)	(28,685,133)	(347,880)			(368,067)
Plumas	(1,784,728)	40,000		(3,512)		(132,339)	(34,495)	(1,915,074)	(137,201)	(14,942)		(152,143)
Riverside	(139,189,495)	(305,321)	(17,778,582)	(6,956,936)		(12,960,350)	(1,921,433)	(179,112,117)	(1,984,762)	(16,148)		(2,000,910)
Sacramento	(105,410,426)	(2,102,972)	(554,905)	(5,304,991)	(45,041)	(3,756,365)	(7,617,497)	(124,792,196)	(2,288,732)	(147,120)		(2,435,852)
San Benito	(4,635,465)	(7,603)	(15,000)	(40,800)		(206,041)	(156,946)	(5,061,854)	(172,201)			(172,201)
San Bernardino	(149,697,693)	(273,916)	(703,886)	(6,578,765)		(17,001,662)	(13,017,344)	(187,273,266)	(4,158,023)	(191,519)	(634,042)	(4,983,584)
San Diego	(170,810,588)	(420,797)		(6,699,081)	(8,925)	(4,441,726)	(5,424,823)	(187,805,941)	(3,864,878)	(444,757)	(471)	(4,310,106)
San Francisco	(58,549,892)	(111,514)	(481,741)	(4,250,681)		(4,543,399)	(6,919,589)	(74,856,817)	(1,271,066)	(428,055)	(927,155)	(2,626,275)
San Joaquin	(50,352,110)	(96,334)		(2,023,950)		(1,422,331)	(1,290,051)	(55,184,776)	(1,000,393)	(463,174)	(1,309,034)	(2,772,601)
San Luis Obispo	(18,326,636)	(64,076)	(68,897)	(815,221)		(1,161,270)	(606,395)	(21,042,496)	(253,021)	(35,499)		(288,519)
San Mateo	(44,583,403)	(260,550)	(254,496)	(3,096,983)		(1,683,703)	(3,437,459)	(53,316,594)	(611,526)	(59,662)	(478,533)	(1,149,720)
Santa Barbara	(27,211,429)	(124,566)	(180,526)	(2,306,792)		(1,249,125)	(2,798,429)	(33,888,867)	(743,958)	(28,335)		(772,293)
Santa Clara	(93,645,063)	(245,685)	(675,151)	(5,883,009)		(3,148,237)	(6,182,504)	(109,779,649)	(1,721,123)	(711,169)	(1,227,673)	(3,659,965)
Santa Cruz	(16,882,825)	(134,428)		(863,841)		(748,218)	(1,615,100)	(20,244,412)	(349,038)	(259,474)	(423,307)	(1,031,819)
Shasta	(18,720,206)	(41,166)	(69,986)	(554,384)		(1,834,701)	(726,910)	(21,947,352)	(623,696)	(95,246)		(718,942)
Sierra	(892,326)	(402)		(796)		(291,749)	(162,086)	(1,347,359)		(21,822)		(21,822)
Siskiyou	(4,339,283)	(5,591)	(30,000)	(64,769)		(1,032,313)	(95,334)	(5,567,290)	(164,684)	(20,027)		(184,711)
Solano	(29,260,121)	(55,276)	(187,736)	(837,997)		(3,271,617)	(963,868)	(34,576,615)	(732,939)	(86,999)	(616,765)	(1,436,704)
Sonoma	(29,165,183)	(80,694)		(1,689,308)		(601,077)	(1,964,074)	(33,500,335)	(322,131)	(34,556)		(356,687)
Stanislaus	(29,794,295)	(69,959)		(1,523,150)		(739,772)	(2,217,061)	(34,344,237)	(1,225,389)	(167,889)		(1,393,278)
Sutter	(8,351,189)	(120,657)		(332,995)		(525,885)	(481,221)	(9,811,947)	(257,802)	(121,910)		(379,712)
Tehama	(5,877,598)	(6,550)		(228,205)		(407,011)	(306,601)	(6,825,965)	(184,409)	(20,282)		(204,691)
Trinity	(2,515,068)	(200,882)		(64,455)		(206,015)	(57,563)	(3,043,982)	(2,857)	(20,700)		(23,557)
Tulare	(32,020,479)	(60,029)		(2,593,275)		(2,424,350)	(1,102,037)	(38,200,169)	(932,255)	(129,307)		(1,061,561)
Tuolumne	(4,784,901)	(61,132)	(21,370)	(61,360)		(819,338)	(250,352)	(5,998,453)	(288,217)	(28,794)	(30,000)	(347,011)
Ventura	(46,426,060)	(107,035)		(2,717,055)		(3,279,016)	(3,166,876)	(55,696,043)	(607,628)	(109,701)	(16,325)	(733,654)
Yolo	(15,728,932)	(79,215)	(80,055)	(677,063)		(1,805,842)	(974,525)	(19,345,633)	(302,909)	(33,884)		(336,794)
Yuba	(6,171,193)	(38,743)		(84,349)		(600,405)	(434,647)	(7,329,338)	(191,847)	(81,392)		(273,239)
Total	\$ (2,499,527,575)	\$ (11,034,200)	\$ (145,698,541)	\$ (124,604,518)	\$ (746,689)	\$ (138,226,801)	\$ (130,855,237)	\$ (3,050,693,563)	\$ (51,106,997)	\$ (7,800,942)	\$ (9,487,498)	\$ (68,395,438)

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

Total Revenues - All Funds

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

Court	Other Financing Sources													Total
	Interest Income	Investment Income	Donations	Local Fees	Non-Fee Revenues	Enhanced Collections	Escheatment	Prior Year Revenue	County Program - Restricted	Reimbursement Other	Sale of Fixed Assets	Other Financing Sources Other Miscellaneous	Total Other Financing Sources	
Alameda	\$ (1,576,392)			\$ (2,731,971)	\$ (99,033)	\$ (2,141,686)	\$ (1,471)	\$ 285,784	\$ (426,616)	\$ (292,257)		\$ (153,650)	\$ (7,137,293)	\$ (117,654,146)
Alpine	(12,620)					(6,339)		1,960	(10,917)			(11,237)	(39,153)	\$ (1,135,230)
Amador	(88,544)			(83,664)	(21,307)	(166,779)		(19,770)		(569)		(0)	(380,633)	\$ (4,563,396)
Butte	(223,959)			(5,216)	(55,098)	(444,000)		(249,348)	(42,603)	(406,133)	(71)	(20,458)	(1,446,886)	\$ (18,275,780)
Calaveras	(50,906)			(3,295)		(90,161)	(704)	1,399			(4,000)	(18)	(147,686)	\$ (4,156,842)
Colusa	(116,020)			(3,024)		(855)		(8,702)		(70)		(128)	(128,799)	\$ (3,208,374)
Contra Costa	(883,357)			(267,189)		(2,015,865)	(72,978)	(41,434)	(247,392)	(44,924)		(21,288)	(3,594,427)	\$ (66,173,734)
Del Norte	(97,041)			(7,257)	(2,791)	(149,240)		33,048	(130)	(384)		(61)	(223,857)	\$ (4,529,319)
El Dorado	(132,554)			(231,151)	(15,021)	(334,290)		65,064	(96,776)	(4,337)		(8,526)	(757,591)	\$ (11,538,259)
Fresno	(559,209)			(72,158)		(950,280)		214,069	(183,505)	(68,341)		(244,492)	(1,863,916)	\$ (83,564,015)
Glenn	(95,929)			(3,763)		(352,442)		(41,111)	(140,595)	(36,376)		-	(670,216)	\$ (4,432,002)
Humboldt	(96,050)			(19,877)	(20,839)	(2,665)		5,759	(1,072)	(2,079)		(1,537)	(138,361)	\$ (10,442,673)
Imperial	(211,945)			(81,157)	(2,634)	(643,381)	(1,657)	(152)	(158,436)	(440,246)		(59,073)	(1,598,683)	\$ (14,731,819)
Inyo	(55,189)			(46,237)		(103,675)	(317)	32,437	(98,698)			(433)	(272,113)	\$ (3,343,964)
Kern	(978,111)			(212,558)	(61,041)	(3,781,774)	(72,803)	90,250	(196,928)	(1,416,512)	(14,000)	(9,623,098)	(16,266,574)	\$ (92,329,505)
Kings	(195,719)			(36,405)		(173,448)	(7,327)	(21,083)	(95,343)	(4,820)		(2,002)	(536,146)	\$ (14,917,828)
Lake	(92,084)			(9,288)	(607)			(31,169)	(899)	(927)		(142)	(135,115)	\$ (6,037,102)
Lassen	(58,399)			(1,735)		(172,665)		11,110		(305)		(95)	(222,088)	\$ (4,414,321)
Los Angeles	(11,227,229)		(2,403)	(41,904,020)	(3,296,431)		(207,923)	(3,720,969)	(1,542,436)	(5,348,105)		(75,115)	(67,324,629)	\$ (1,007,102,983)
Madera	(137,737)			(37,925)			(10,061)	181,584	(9,685)	(247,811)	(22,330)	(415)	(284,379)	\$ (16,427,117)
Marin	(289,536)			(590,833)	(2,384)			(162,236)	(10,520)	(13,751)		(4,345)	(1,073,606)	\$ (19,792,787)
Mariposa	(52,462)			(1,320)	(25)	(198,004)		(5,025)					(256,837)	\$ (2,772,925)
Mendocino	(99,787)			(7,999)		(199,467)		(292,303)	(25,899)			(10,403)	(635,859)	\$ (9,987,609)
Merced	(255,926)			(97,904)	(7,823)	(464,558)		2,437	(70,875)	(23,168)		(76)	(917,892)	\$ (22,774,331)
Modoc	(29,230)				(567)	(72,222)		(406)	(72)	(10,807)		(26)	(113,330)	\$ (1,796,351)
Mono	(74,243)			(29,333)		(60,862)		(4,236)	(6,346)	(1,567)		(4)	(176,592)	\$ (2,914,808)
Monterey	(446,890)			(154,940)	(7,580)	(113,033)		(5,121)	(58,320)	(35,745)		(84,015)	(905,644)	\$ (32,071,562)
Napa	(117,601)			(66,367)	(357,403)			(82,196)	(21,302)	(41,257)		(3)	(686,129)	\$ (11,857,736)
Nevada	(101,110)			(4,319)	(6,326)	(181,594)		(127,596)	(48,442)	(75,778)		(4,729)	(549,893)	\$ (10,198,423)
Orange	(1,819,154)			(3,561,641)	(372,277)	(5,328,073)		19,037	(8,407,313)	(4,825,506)		(108,316)	(24,403,242)	\$ (254,141,301)
Placer	(418,985)			(105,987)	(21,173)			(216,905)	(4,331)	(1,404,605)		(22,628)	(2,194,614)	\$ (31,247,814)
Plumas	(74,965)			(904)				3,918		(1,450)		(1,183)	(74,584)	\$ (2,141,801)
Riverside	(2,056,191)		(24)	(3,121,072)	(132,445)	(11,483,415)	(339,599)	(41,514)	(522,660)	(4,619,276)	(133,945)	(83,320)	(22,533,462)	\$ (203,646,489)
Sacramento	(1,739,413)			(1,387,815)	(6,546)	(272,411)	(16,490)	(17,508)	(1,069,362)	(1,062,437)		(61,555)	(5,633,537)	\$ (132,861,585)
San Benito	(118,865)			(4,762)				(188,000)	(38,715)			(164)	(350,507)	\$ (5,584,561)
San Bernardino	(1,408,307)		0	(1,053,272)	(640,653)	(430,111)		(1,153,755)	(370,655)	(214,594)	(13,000)	77,456	(5,206,891)	\$ (197,463,740)
San Diego	(2,123,930)			(2,457,862)	(75,209)	(5,443,488)	(2,795)	(9,193)	(2,779,237)	(755,918)		(54,765)	(13,702,397)	\$ (205,818,443)
San Francisco	(674,683)			(51,124)	(1,710)	(2,402,536)	(10,205)	(3,152,737)	(2,103,371)	(211,327)		(36,313)	(8,644,006)	\$ (86,127,098)
San Joaquin	(604,599)			(108,227)		(214,706)	457	1,585	(1,414,377)	(41,005)		(21,200)	(2,402,072)	\$ (60,359,449)
San Luis Obispo	(338,625)			(242,170)	(13,436)	(176,778)	(2,159)	(41,894)	(38,703)	(283,520)		(1,571)	(1,138,855)	\$ (22,469,870)
San Mateo	(936,386)			(409,327)		(839,321)	(118,823)	325,353	(116,355)	(870,475)		(9,287)	(2,974,621)	\$ (57,440,936)
Santa Barbara	(453,681)			(84,633)		(1,070,660)		(924,040)	(238,784)	(293,067)		(103,481)	(3,168,345)	\$ (37,829,505)
Santa Clara	(1,594,593)		(9,472)	(372,530)		(1,112,358)	(42,055)	(37,389)	(82,781)	(2,130,022)		(23,641)	(5,404,840)	\$ (118,844,455)
Santa Cruz	(304,920)			(50,034)		(556,501)		90,789	(42,558)	(159,693)		(8,788)	(1,031,705)	\$ (22,307,936)
Shasta	(261,109)		(10,521)	(32,189)	(100)	(1,289,205)		(79,210)	(156,564)	(204,733)		(5,092)	(2,038,725)	\$ (24,705,019)
Sierra	(24,320)			(464)		(12,139)		(434)		(6,001)		(15,004)	(58,363)	\$ (1,427,544)
Siskiyou	(84,549)			(17,258)		(299,692)	(70)	(11,891)	(2,639)			(198)	(416,297)	\$ (6,168,297)
Solano	(526,078)			(324,042)	(71,440)	(252,020)		(506,390)	(532,585)	(7,193)		(23,485)	(2,243,234)	\$ (38,256,553)
Sonoma	(507,059)			(132,541)		(1,256)		542,918	(5,927)	(35,026)		(3,221)	(142,112)	\$ (33,999,134)
Stanislaus	(387,820)			(387,923)		(220,808)	(110,003)	18,110	(178,030)	(443,414)		(12,886)	(1,722,774)	\$ (37,460,288)
Sutter	(161,118)			(30,990)		(378,678)	(1,075)	(105,968)	(6,420)			(519)	(684,769)	\$ (10,876,428)
Tehama	(95,018)			(6,708)		(201,281)		(101,031)	(2,796)	(430,005)		(143)	(836,981)	\$ (7,867,637)
Trinity	(59,088)			(13,282)		(43,212)		(30,693)		(192,855)		(244)	(339,374)	\$ (3,406,913)
Tulare	(382,573)			(30,770)	(316,209)	(1,687,722)	(99,804)	40,719	(170,817)	(218,458)		(29,233)	(2,894,867)	\$ (42,156,597)
Tuolumne	(54,676)			(19,124)		(48,216)		(114,705)	(12,099)	(8,787)		(60)	(257,666)	\$ (6,603,131)
Ventura	(459,007)			(61,590)		(5,539,621)		(1,188,359)		(40,740)		(54,808)	(7,344,125)	\$ (63,773,822)
Yolo	(207,419)			(115,493)	(487)	(944,588)		(101,695)		(12,432)		(9,511)	(1,391,625)	\$ (21,074,051)
Yuba	(52,056)			(9,240)		(9,875)	(399,769)	(7,313)		(66,419)		(785)	(545,457)	\$ (8,148,033)
Total	\$ (36,284,968)	\$ -	\$ (22,419)	\$ (60,903,878)	\$ (5,618,467)	\$ (53,467,851)	\$ (1,117,862)	\$ (10,876,153)	\$ (21,790,888)	\$ (27,055,228)	\$ (187,346)	\$ (10,939,312)	\$ (228,264,372)	\$ (3,347,353,372)

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

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

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

Total Expenditures by Component or Element - All Funds

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

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

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

Total Expenditures by Component or Element - All Funds

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

Court	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Prior Year Expense Adjustment	Total
Alameda	\$ 93,151,914	\$ 24,725,217	\$ 574,641		\$ (826,997)	\$ 117,624,775
Alpine	752,108	310,140			(149)	1,062,099
Amador	3,290,550	1,057,888	4,173	11,703	(130)	4,364,183
Butte	11,357,097	5,302,066	46,194		20,605	16,725,962
Calaveras	2,738,495	1,187,063	3,840		937	3,930,334
Colusa	1,801,459	1,343,456	907		303	3,146,126
Contra Costa	47,846,265	14,683,781	687,850		20,237	63,238,133
Del Norte	2,805,988	1,823,085	1,300		(36,531)	4,593,842
El Dorado	8,409,692	2,802,154	48,535		3,723	11,264,103
Fresno	66,242,966	16,713,011	229,272		1,268,323	84,453,571
Glenn	2,342,574	1,736,675	1,420	2,485	34,305	4,117,459
Humboldt	7,593,250	2,767,338	63,425		(54)	10,423,959
Imperial	9,105,188	5,884,450	37,186		156	15,026,980
Inyo	2,049,491	1,111,689	8,905		20	3,170,105
Kern	62,672,471	22,116,879	10,481,937		(100,355)	95,170,931
Kings	8,765,143	4,980,331	23,709	91,350	35,058	13,895,591
Lake	3,633,903	2,341,364	19,417		805	5,995,488
Lassen	2,476,898	2,003,544	1,857		(477)	4,481,823
Los Angeles	772,178,067	152,760,544	3,710,718		(321,207)	928,328,121
Madera	11,615,837	3,767,003	137,201		279	15,520,319
Marin	13,830,975	4,969,888	82,605		17,778	18,901,246
Mariposa	1,350,148	1,164,218	923		(829)	2,514,460
Mendocino	7,515,914	2,505,100	32,301		757	10,054,072
Merced	16,033,314	5,617,822	577,779		3,561	22,232,477
Modoc	1,175,201	658,478			-	1,833,678
Mono	1,617,659	1,157,212	5,851		1,367	2,782,089
Monterey	25,280,107	6,056,431	168,265		24,135	31,528,938
Napa	8,731,524	2,964,006	33,063		-	11,728,593
Nevada	6,716,280	3,231,524	24,582		2,375	9,974,761
Orange	192,393,953	46,078,282	790,992		(4,143)	239,259,084
Placer	22,927,598	6,173,323	104,625		27,264	29,232,809
Plumas	994,956	975,356	385			1,970,696
Riverside	158,515,744	42,566,834	1,412,020		121,898	202,616,495
Sacramento	108,767,238	23,739,668	667,992		(72,649)	133,102,249
San Benito	3,777,618	1,716,877	2,972		(2,631)	5,494,836
San Bernardino	127,282,049	47,290,499	824,757		68,414	175,465,719
San Diego	165,918,892	38,093,960	1,375,102		268,419	205,656,373
San Francisco	67,928,469	18,367,875	568,706		(101,862)	86,763,188
San Joaquin	44,311,884	9,082,017	370,490		971	53,765,362
San Luis Obispo	18,482,900	3,867,440	87,305		2,286	22,439,930
San Mateo	44,273,140	11,530,689	241,006		381,810	56,426,646
Santa Barbara	29,190,166	9,021,763	239,706		5,272	38,456,907
Santa Clara	85,300,258	23,488,412	676,916	4,031,514	(6,298)	113,490,802
Santa Cruz	16,740,949	5,423,870	65,323		5,941	22,236,084
Shasta	20,474,164	4,976,525	114,019		(60,760)	25,503,947
Sierra	658,785	683,310			236	1,342,331
Siskiyou	4,358,276	1,793,436	29,093		(1,677)	6,179,128
Solano	29,156,430	8,211,024	169,423		(1,441)	37,535,435
Sonoma	27,891,465	6,180,418	179,132		(10)	34,251,005
Stanislaus	29,243,341	7,268,893	182,740		(24,326)	36,670,647
Sutter	7,066,603	2,593,998	4,844		18,385	9,683,829
Tehama	5,255,200	2,254,395	7,966		(1,937)	7,515,624
Trinity	2,731,916	752,113			(10,907)	3,473,123
Tulare	30,174,620	10,980,068	125,695		648	41,281,031
Tuolumne	4,042,249	2,425,934	14,617		2,634	6,485,435
Ventura	42,385,077	17,059,970	349,039		1,177,239	60,971,326
Yolo	15,307,136	4,940,658	167,633		25,512	20,440,939
Yuba	6,020,923	2,076,497	13,656	145,554	6,582	8,263,213
Total	\$ 2,514,652,473	\$ 657,356,459	\$ 25,794,011	\$ 4,282,606	\$ 1,972,866	\$ 3,204,058,415

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

Constraints on Ending FY 2022-23 Total Fund Balances

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

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

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; and ▪ 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; and ▪ 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>
1) Criminal	<p>Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support criminal case processing.</p> <p>Includes costs for counter clerks processing traffic matters.</p>
2) Civil	<p>Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support civil case processing related to actions other than family and dependency cases. Also includes services and activities necessary to support a specialized civil calendar, provide assistance with the process and forms for small claims, provide dispute resolution assistance to the public, and support any auxiliary programs or services that do not fit in any of the above categories.</p> <p>Includes costs for counter clerks processing filings related to civil cases.</p>
3) Family and Children	<p>Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support family and dependency case processing, including the following:</p> <ul style="list-style-type: none"> ▪ Court-appointed counsel for children and parents in juvenile dependency proceedings; ▪ Dependency mediation; ▪ Psychiatric evaluations; and ▪ Costs associated with the Court Appointed Special Advocate program.

Element and Component	Definitions
Operational Support	Activities that provide noncase type-specific support for court operations, including the management of files and calendars of the courts.
1) Other Support Operations	<p>Staff and supervisory positions that are not dedicated to a specific courtroom or case type services (i.e., criminal, civil, or family and children). Examples include staff who:</p> <ul style="list-style-type: none"> ▪ 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; and ▪ Perform clerical functions for the trial court’s appellate activities.
2) Court Interpreters	<p>Includes services performed by staff interpreters, certified and noncertified contract interpreters, and interpreter coordinators, defined as follows:</p> <ul style="list-style-type: none"> ▪ 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.
3) Jury Services	<p>Ensures the right to a jury trial through the management of juror summons, selection, and facilities in the court. Also includes juror compensation.</p> <p>Under Trial Court Trust Fund, includes criminal but <i>not</i> civil and grand jury costs for:</p> <ul style="list-style-type: none"> ▪ Jury commissioners, who are responsible for collecting lists of qualified prospective jurors, submitting lists to the court, and managing the jury program; and ▪ Jury fees, jury coordination, child and dependent care for jurors, and jury sequestration.
4) Security	<p>Includes security services provided by marshals, private contract security personnel (i.e., Guardsmark), and court attendants whose primary purpose is court security.</p> <p>Includes the following types of security costs incurred by the court:</p> <ul style="list-style-type: none"> ▪ 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; and ▪ Purchase and maintenance of security equipment.
5) Enhanced Collections	<p>Includes activities performed to collect debt related to fines, fees, penalties, forfeitures, etc.</p> <p>Includes costs for the following:</p> <ul style="list-style-type: none"> ▪ Personnel who perform debt collection activities; ▪ Services provided by contract debt collection agencies; and ▪ Operating expenses associated with debt collection activities.

Other Noncourt Operations	Includes noncourt operation activities and services, such as grand jury, pretrial services, small claims advisors, and dispute resolution programs.
1) Executive Office	<p>As its primary responsibility, directs all administrative activities for the trial courts, including the following:</p> <ul style="list-style-type: none"> ▪ Court executive/administrative officer; ▪ Deputy court executive or court administrative officer; and ▪ Secretarial and administrative support for the above. <p>Includes costs for services provided to judicial officers.</p>
2) Fiscal Services	Includes the chief financial officer and personnel associated with the development of court budgets, including accounting and all aspects of financial management.
3) Human Resources	<p>Includes the following:</p> <ul style="list-style-type: none"> ▪ Personnel director, training officer, staff responsible for the recruitment and retention of qualified court employees, and staff charged with employee relations, including labor relations and collective bargaining; and ▪ 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).
4) 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; and ▪ Activities associated with the management of court-fixed assets.
5) 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; and ▪ Technology training activities for judicial and nonjudicial employees.

Trial Court Fund Balance Policy

1. As publicly funded entities, and in accordance with good public policy, trial courts must ensure that the funds allocated and received from the state and other sources are used efficiently and accounted for properly and consistently. The trial courts shall account for and report fund balance in accordance with established standards, utilizing approved classifications. Additionally, a fund balance can never be negative.
2. Beginning with the most binding constraints, fund balance amounts must be reported in the following classifications:
 - a. Nonspendable Fund Balance
 - b. Restricted Fund Balance
 - c. Committed Fund Balance
 - d. Assigned Fund Balance
 - e. Unassigned Fund Balance (General Fund only)
3. When allocating fund balance to the classifications and categories, allocations must follow the following prioritization:
 - a. Nonspendable Fund Balance
 - b. Restricted Fund Balance
 - c. Contractual commitments to be paid in the next fiscal year
 - d. The minimum calculated operating and emergency fund balance
 - e. Other Judicial Council mandates to be paid in the next fiscal year
 - f. Contractual commitments to be paid in subsequent fiscal years
 - g. Assigned Fund Balance designations
 - h. Unassigned Fund Balance
4. Nonspendable Fund Balance includes amounts that cannot be spent because they are either (a) not in spendable form (not expected to be converted to cash), or (b) legally or contractually required to be maintained intact. Examples include: Inventories, prepaid amounts, Long-Term Loans and Notes Receivable, and principal of a permanent (e.g., endowment) fund.
5. Restricted Fund Balance includes amounts constrained for a specific purpose by external parties, constitutional provision, or enabling legislation.

- a. Externally imposed—imposed externally by grantors, creditors, contributors, or laws or regulations of other governments (i.e., monies received by a grantor that can only be used for that purpose defined by the grant).
 - b. Imposed by Law (Statutory)—restricted fund balance that consists of unspent, receipted revenues whose use is statutorily restricted (e.g., children’s waiting room and dispute resolution program funding).
6. Committed Fund Balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Judicial Council. These committed amounts cannot be used for any other purpose unless the Judicial Council removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. Committed Fund Balance must also include contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. While the requirement to include contractual commitments is a policy decision of the Judicial Council, the type, number, and execution of contracts is within the express authority of presiding judges or their designee.
7. [NOTE: The minimum operating and emergency fund requirement discussed here is temporarily suspended until the Judicial Council lifts the suspension.] The Judicial Council has authorized a stabilization arrangement (Operating and Emergency fund category) to be set aside for use in emergency situations or when revenue shortages or budgetary imbalances might exist. The amount is subject to controls that dictate the circumstances under which the court would spend any of the minimum operating and emergency fund balance. Each court must maintain a minimum operating and emergency fund balance at all times during a fiscal year as determined by the following calculation based upon the prior fiscal year’s ending total unrestricted general fund expenditures (excluding special revenue, debt service, permanent proprietary, and fiduciary funds), less any material one-time expenditures (e.g., large one-time contracts).

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

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

8. Assigned Fund Balance is constrained by the presiding judge, or designee, with the intent that it be used for specific purposes or designations that are not unspendable,

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

Assigned Fund Balances include:

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

Assigned Fund Balances will be identified according to the following categories:

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

of unfunded pension obligation should be included as a designated fund balance. Employer retirement plan contributions for the current fiscal year must be accounted for in the court's operating budget.

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

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

- iv. Workers' compensation (if managed locally). The amount estimated to be paid out in the next fiscal year.
 - v. Use of reserve funds for liquidation of outstanding leave balances for employees in a layoff situation, consistent with the requirements of GASB 45; other examples would include reserving funds for the implementation of "enhanced retirement" or "golden handshake" programs in the interest of eliminating salaries at the "high end" or "top step," and thereby generating salary savings or rehires at the low end of a pay scale for position(s), but realizing one-time costs in the interest of longer-term savings for the court.
- f. Professional and Consultant Services. Examples include human resources, information technology, and other consultants.
 - g. Security. Examples include security equipment and pending increases for security service contracts.
 - h. Bridge Funding. A court may choose to identify specific short or intermediate term funding amounts needed to address future needs that are otherwise not reportable, nor fit the criteria, in either restricted nor committed classifications, that it believes are necessary to identify through specific designations. These designations must be listed with a description in sufficient detail to determine their purpose and requirements.
 - i. Miscellaneous (required to provide detail). Any other planned commitments that are not appropriately included in one of the above designated fund balance subcategories

should be listed here with a description in sufficient detail to determine its purpose and requirements.

9. Unassigned Fund Balance is the residual classification for the General Fund. This classification represents fund balance that has not been assigned to any other fund balance classification. The General Fund is the only fund that shall report a positive unassigned fund balance amount.