



JUDICIAL COUNCIL OF CALIFORNIA

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HON. TANI G. CANTIL-
SAKAUYE
*Chief Justice of California
Chair of the Judicial Council*

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*Chair, Judicial Branch Budget
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Chair, Technology Committee

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MR. MARTIN HOSHINO
*Administrative Director,
Judicial Council*

December 20, 2017

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

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

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

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

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

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

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

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

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

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

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

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

December 20, 2017

Page 3

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

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

Sincerely,



Martin Hoshino
Administrative Director
Judicial Council

MH/BS/CW

Attachments:

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

cc: Diane F. Boyer-Vine, Legislative Counsel
Daniel Alvarez, Secretary of the Senate
E. Dotson Wilson, Chief Clerk of the Assembly
Jessica Devencenzi, Policy Consultant, Office of Senate President pro Tempore Kevin de León
Alf Brandt, Senior Counsel, Office of Assembly Speaker Anthony Rendon
Anita Lee, Senior Fiscal and Policy Analyst, Legislative Analyst's Office
Tina McGee, Executive Secretary, Legislative Analyst's Office
Rebecca Kirk, Program Budget Analyst, Department of Finance
Margie Estrada, Chief Counsel, Senate Judiciary Committee
Julie Salley-Gray, Consultant, Senate Budget and Fiscal Review Committee

Shaun Naidu, Consultant, Senate Appropriations Committee
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Cory T. Jaspersen, Director, Governmental Affairs, Judicial Council
Zlatko Theodorovic, Director, Budget Services, Judicial Council
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*Administrative Director,
Judicial Council*

Report title: *Report of Trial Court Trust Fund Revenue,
Expenditure, and Fund Balance Constraints for
2016–17*

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

Date of report: December 20, 2017

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

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

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

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

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

JUDICIAL COUNCIL OF CALIFORNIA

Hon. Tani G. Cantil-Sakauye
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Chair of the Judicial Council*

Martin Hoshino
*Administrative Director
Judicial Council*

ADMINISTRATIVE DIVISION

John Wordlaw
Chief Administrative Officer

BUDGET SERVICES

Zlatko Theodorovic
Director

Lucy Fogarty
Deputy Director

Catrayel Wood
Primary Author of Report

2016-17 Total Revenues - All Funds

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

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

2016-17 Total Revenues - All Funds

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

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

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

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

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

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

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

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

Attachment 3

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

Constraints on Ending 2016-17 Total Fund Balances All Funds

Attachment 4

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

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

Element and Component Definitions

| Element and Component | Definitions |
|-------------------------------------|--|
| Judges and Courtroom Support | <p>Includes salaries, benefits, and public agency retirement contributions for the following:</p> <ul style="list-style-type: none"> ▪ Judges ▪ Temporary judges ▪ Subordinate judicial officers (i.e., court commissioners, referees, and hearing officers) <p>Includes costs related to the assignment of active and retired judges (assigned judges) to expedite judicial business and to equalize judicial workload.</p> <p>Includes salaries, benefits, and other resource costs of personnel that directly support case adjudication as follows:</p> <ul style="list-style-type: none"> ▪ Courtroom clerks ▪ Secretarial support ▪ Attorneys providing legal research and other legal services to support case adjudication ▪ Court reporters, including transcript costs ▪ Court attendants providing in-courthouse custody to secure housing and movement of prisoners within the courtroom and court facility. <p>Does not include supervisors of courtroom staff, unless performing in court operations.</p> |
| Case Type Services | 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, received revenues whose use is statutorily restricted (e.g., children’s waiting room and dispute resolution program funding).

Committed Fund Balance

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

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

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

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

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

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

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

Assigned Fund Balance

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

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

Assigned fund balances include:

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

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

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

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

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

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

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

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

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

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

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

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

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

Unassigned Fund Balance – for General Fund Use Only

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

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