



**Judicial Council of California**  
ADMINISTRATIVE OFFICE OF THE COURTS

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

STEVEN JAHR  
*Administrative Director of the Courts*

January 25, 2013

Hon. Mark Leno, Chair  
Senate Committee on Budget and Fiscal  
Review  
State Capitol, Room 5100  
Sacramento, California 95814

Hon. Bob Blumenfield, Chair  
Assembly Committee on Budget  
State Capitol, Room 6026  
Sacramento, California 95814

Hon. Noreen Evans, Chair  
Senate Committee on Judiciary  
State Capitol, Room 4032  
Sacramento, California 95814

Hon. Bob Wieckowski, Chair  
Assembly Committee on Judiciary  
State Capitol, Room 2013  
Sacramento, California 95814

Re: Report of Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year  
2011–2012, as required under Government Code sections 68502.5(b) and 77202.5(b)

Dear Senator Leno, Senator Evans, Assembly Member Blumenfield, and Assembly Member  
Wieckowski:

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 2011–2012. 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 fund  
sources: General Fund, Special Revenue Fund, Debt Service Fund, Capital Projects Fund,  
Proprietary Fund, and Fiduciary Fund. This information was compiled from data reported by the  
trial courts as of June 30, 2012 in their FY 2011–2012 fourth quarter Quarterly Financial  
Statements.

Attachment 1 displays the FY 2011–2012 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 of court interpreter and other costs. Grant funding for AB 1058 (Stats. 1996, ch. 957) child support commissioners/facilitators is a significant portion of grant revenue. Local fees and the recovery of costs for comprehensive collection programs are significant portions of other financing sources revenue.

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

Attachment 3 displays total expenditures by object. An "object" refers to the type of costs incurred such as salaries, supplies, or equipment. Aside from prior year adjustments, the four areas with reported FY 2011–2012 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 includes, but is not limited to, contracted services, general expenses such as supplies, printing, and utilities, information technology, and equipment. Special items of expense comprise items such as juror costs, grand jury costs, and debt service. Lastly, capital costs are court construction expenditures. Nearly all of the courts' expenditures relate to either personal services or operating expenses and equipment

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

The trial courts' ability to carry over unexpended funds, or fund balance, 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(b), as of June 30, 2014, will limit this ability to carry over fund balances to no more than 1 percent of the courts' operating budget from the prior fiscal year. Of the FY 2011–2012 year-end fund balances totaling \$531 million statewide, spending pattern analysis indicates courts will likely draw upon roughly half of the statewide fund balance amount by June 30, 2013, and it is anticipated that

statewide fund balances will be reduced to the 1 percent limit, estimated to be between roughly \$20 million and \$25 million, by June 30, 2014.

Table 1 displays the classifications of FY 2011–2012 ending fund balances for all 58 trial courts combined. Of these fund balances, 35.5 percent of statewide fund balances were nonspendable or beyond the discretion of any individual court, and 64.5 percent were for planned uses (“assigned”), including, but not limited to, one-time employee compensation costs, professional services costs, one-time facilities, technology, and other infrastructure costs.

Table 1: Statewide Constraints on Ending Fund Balances as of June 30, 2012

Classifications	Amount	% of Total	
Nonspendable	\$27,063,969	5.1%	35.5%
Restricted	79,076,125	14.9%	
Committed	82,506,929	15.5%	
Assigned	342,451,787	64.5%	64.5%
Unassigned	17,265	<0.1%	<0.1%
<b>Total</b>	<b>\$531,116,070</b>	<b>100.0%</b>	<b>100.0%</b>

Definitions and examples for these constraint classifications are provided below:

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

**Restricted Fund Balance.** Funds on which constraints are imposed externally or by law. An example of an externally imposed constraint is monies received by a grantor that can be used only for the purpose defined by the grant such as AB 1058 child support enforcement grants. Constraints imposed by law include amounts of unspent revenues received the use of which is statutorily restricted, such as children’s waiting room revenues.

**Committed Fund Balance.** Funds specifically committed to satisfy contractual obligations and constraints imposed by formal action of the Judicial Council. The constraints related to contracts may reflect obligations that are expected to be met within the next fiscal year or crossing multiple years. The constraints imposed by the council include requiring courts to maintain a minimum operating and emergency reserve meant to address temporary cash flow shortages, budgetary deficits, and costs associated with unanticipated or emergency needs.<sup>1</sup>

<sup>1</sup> At its August 31, 2012 business meeting, the Judicial Council approved a two-year suspension (FY 2012–2013 and FY 2013–2014) of the council requirement that trial courts maintain a minimum operating and emergency fund balance.

**Assigned Fund Balance.** Assigned funds are designated at the policy direction of each court's presiding judge or designee to address strategic goals of the courts. These funds are intended to be used for specific purposes or designations for which there is no current legal or contractual obligation, but are identified as part of courts' responsible fiscal planning in order to meet appropriate management objectives. The council's policy requires courts to report the assigned fund balance using specific categories, including one-time employee compensation costs, professional and consultant services costs, local infrastructure needs, one-time facility costs, and bridge funding. Examples include funds for furniture; equipment; start-up costs for a new courthouse that are not covered by the State Court Facilities Construction Fund; IT asset replacement or upgrades; or facility renovations not covered by the State Court Facilities Construction Fund. In addition, funds needed to cover anticipated employee benefit payments, such as payment of accrued vacation or sick leave that an employee decides to use during the fiscal year, would be reported here.

**Unassigned Fund Balance.** This is the residual classification for the General Fund and represents the General Fund balance that has not been identified as nonspendable, restricted, committed, or assigned for a specific purpose.<sup>2</sup>

If you have any questions related to this report, please contact Zlatko Theodorovic, Director, AOC Fiscal Services Office, at 916-263-1397.

Very truly yours,



Steven Jahr  
Administrative Director of the Courts

SJ/CS

Attachments:

- Attachment 1: FY 2011–2012 Total Revenues—All Funds
- Attachment 2: FY 2011–2012 Total Expenditures by Component or Element—All Funds
- Attachment 3: FY 2011–2012 Total Expenditures by Object—All Funds
- Attachment 4: Constraints on Ending FY 2011–2012 Total Fund Balances—All Funds
- Attachment 5: Element and Component Definitions
- Attachment 6: Judicial Council Fund Balance Policy (as revised August 31, 2012)

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

cc: Members of the Judicial Council  
Hon. Bill Emmerson, Vice-chair, Senate Committee on Budget and Fiscal Review  
Hon. Mimi Walters, Vice-chair, Senate Committee on Judiciary  
Hon. Jeff Gorell, Vice-chair, Assembly Committee on Budget  
Hon. Donald P. Wagner, Vice-chair, Assembly Committee on Judiciary  
Ms. Diane F. Boyer-Vine, Legislative Counsel  
Mr. Gregory P. Schmidt, Secretary of the Senate  
Mr. E. Dotson Wilson, Chief Clerk of the Assembly  
Ms. Peggy Collins, Principal Consultant, Joint Legislative Budget Committee  
Ms. Margie Estrada, Policy Consultant, Office of Senate President pro Tempore Darrell Steinberg  
Ms. Fredericka McGee, General Counsel, Office of Assembly Speaker John A. Pérez  
Mr. Joe Stephenshaw, Consultant, Senate Committee on Budget and Fiscal Review  
Mr. Matt Osterli, Consultant, Senate Republican Fiscal Office  
Mr. Marvin Deon II, Consultant, Assembly Committee on Budget  
Mr. Allan Cooper, Consultant, Assembly Republican Fiscal Office  
Mr. Benjamin Palmer, Deputy Chief Counsel, Senate Committee on Judiciary  
Mr. Mike Petersen, Consultant, Senate Republican Office of Policy  
Mr. Drew Liebert, Chief Counsel, Assembly Committee on Judiciary  
Mr. Mark Redmond, Consultant, Assembly Republican Office of Policy  
Ms. Anita Lee, Fiscal and Policy Analyst, Legislative Analyst's Office  
Mr. Jay Sturges, Principal Program Budget Analyst, Department of Finance  
Ms. Jody Patel, Chief of Staff, Administrative Office of the Courts (AOC)  
Mr. Curt Soderlund, AOC Chief Administrative Officer  
Mr. Curtis L. Child, AOC Chief Operating Officer  
Mr. Cory Jasperson, Director, AOC Office of Governmental Affairs  
Ms. Andi Liebenbaum, Senior Governmental Affairs Analyst, AOC Office of Governmental Affairs  
Mr. Zlatko Theodorovic, Director, AOC Fiscal Services Office  
Mr. Peter Allen, Senior Manager, AOC Office of Communications  
Mr. Steven Chang, Manager, AOC Fiscal Services Office  
Mr. Colin Simpson, Supervising Budget Analyst, AOC Fiscal Services Office  
Ms. Bernadine Gonzalez, AOC Court Operations Special Services Office



## Judicial Council of California

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CURT SODERLUND  
Chief Administrative Officer

ZLATKO THEODOROVIC  
Director, Fiscal Services Office

Report Title: *Report of Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year 2011–2012*

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

Date of Report: January 2013

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

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

This Judicial Council report presents trial court financial information for fiscal year (FY) 2011–2012, 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 2011–2012 fourth quarter Quarterly Financial Statements. For FY 2011–2012, the trial courts reported revenues of \$2.416 billion, expenditures of \$2.447 billion, and fund balances totaling \$531.1 million, of which, based on Governmental Accounting Standards Board Statement No. 54 classifications, \$27.1 million was nonspendable, \$79.1 million restricted, \$82.5 million committed, \$342.5 million assigned, and \$17,265 unassigned.

The full report is available at [www.courts.ca.gov/7466.htm](http://www.courts.ca.gov/7466.htm).

A printed copy of the report may be obtained by calling 415-865-7966.

# Judicial Council Members

As of December 5, 2012

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## ADMINISTRATIVE OFFICE OF THE COURTS

**Hon. Steven Jahr**

*Administrative Director of the Courts  
and Secretary of the Judicial Council*

**JUDICIAL COUNCIL OF CALIFORNIA  
ADMINISTRATIVE OFFICE OF THE COURTS**

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*Administrative Director of the Courts*

**Mr. Curt Soderlund**  
*Chief Administrative Officer*

**JUDICIAL AND COURT  
ADMINISTRATIVE SERVICES DIVISION**

**FISCAL SERVICES OFFICE**

**Mr. Zlatko Theodorovic**  
*Director*

**Mr. Steven Chang**  
*Manager*

**Mr. Colin Simpson**  
*Supervising Budget Analyst / Primary Author of Report*



FY 2011-2012 Total Revenues - All Funds  
Source: FY 2011-2012 Quarterly Financial Statement (4th Quarter)

Court	State Financing Sources									Grants			
	Trial Court Trust Fund	Trial Court Improvement Fund	Judicial Administration Efficiency & Modernization Fund	Judges' Compensation	Court Interpreters	Civil Coordination Reimbursement	MOU Reimbursements	Other Miscellaneous	Total State Financing Sources	AB 1058 Commissioner/Facilitator	Other AOC Grants	Non-AOC Grants	Total Grants
Alameda	87,042,780	235,813	711,596	670,780	3,277,134	-	1,328,257	2,356,811	95,623,171	1,889,859	246,588	1,590,852	3,727,299
Alpine	609,930	167	-	-	9,182	-	36,567	10,968	666,814	-	(2,297)	-	(2,297)
Amador	2,417,009	2,239	10,800	-	32,871	-	79,729	22,162	2,564,810	114,733	22,742	-	137,474
Butte	9,678,264	29,766	-	79,973	212,571	-	869,270	76,916	10,946,759	531,278	377,313	-	908,591
Calaveras	2,307,532	6,148	7,600	9,629	17,052	-	145,106	39,634	2,532,701	273,523	1,010	-	274,533
Colusa	1,583,226	2,893	-	-	135,999	-	43,424	1,721	1,767,263	127,106	-	-	127,106
Contra Costa	45,661,345	276,921	-	360,297	1,467,189	-	4,910,895	714,397	53,391,043	1,506,724	330,706	-	1,837,431
Del Norte	2,724,944	-	-	-	53,347	-	300,910	62,535	3,141,736	115,769	13,756	-	129,525
El Dorado	7,498,166	31,950	5,150	-	226,460	-	142,104	145,413	8,049,243	403,896	53,167	-	457,063
Fresno	43,516,011	140,860	(4,048)	402,123	2,262,560	-	3,702,385	1,801,754	51,821,645	2,573,930	282,402	438,150	3,294,483
Glenn	2,104,782	10,661	-	11,000	87,748	-	132,899	36,312	2,383,402	253,578	12,293	-	265,871
Humboldt	6,924,275	17,825	-	52,500	114,919	-	963,435	34,633	8,107,587	199,207	17,025	-	216,232
Imperial	9,161,610	41,703	10,200	-	489,127	-	1,109,198	77,555	10,889,392	286,595	-	-	286,595
Inyo	1,984,943	4,126	22,842	10,083	63,363	-	150,995	63,790	2,300,142	159,856	24,972	-	184,828
Kern	35,558,612	4,718	-	-	2,499,112	-	3,271,969	3,055,288	44,389,700	1,323,596	51,551	-	1,375,147
Kings	6,701,244	22,566	-	25,625	354,626	-	586,481	30,574	7,721,116	461,894	-	-	461,894
Lake	3,715,808	8,623	65,776	30,000	90,085	-	146,364	406	4,057,063	229,713	12,000	-	241,713
Lassen	2,675,003	4,767	692	-	46,670	-	292,484	673	3,020,288	205,382	22,539	-	227,922
Los Angeles	499,632,596	1,963,865	1,325,123	85,333,146	30,303,383	-	8,652,454	17,054,395	644,264,963	8,784,468	912,979	1,407,200	11,104,647
Madera	7,320,991	102,472	700	-	449,312	-	489,965	305,093	8,668,533	402,949	45,934	-	448,883
Marin	16,127,008	36,448	-	-	555,604	-	258,159	587,765	17,564,985	272,492	13,756	-	286,248
Mariposa	1,091,102	504	-	11,000	37,000	-	78,933	16,045	1,234,584	143,267	-	-	143,267
Mendocino	5,149,909	17,959	-	46,767	171,564	-	208,631	93,493	5,688,323	286,051	45,112	-	331,162
Merced	11,575,155	43,349	-	-	915,333	-	774,588	562,836	13,871,262	834,292	13,756	50,000	898,048
Modoc	1,079,981	1,463	-	-	5,926	-	62,970	29,584	1,179,924	72,495	12,040	-	84,535
Mono	1,315,877	1,217	-	11,000	48,885	-	58,900	76,168	1,512,047	80,745	-	-	80,745
Monterey	18,392,478	38,229	18,750	173,785	928,603	-	779,335	184,042	20,515,223	530,899	30,960	-	561,859
Napa	7,951,014	25,738	5,750	38,116	484,692	-	320,411	185,045	9,010,766	320,040	59,466	-	379,506
Nevada	5,455,694	505,201	-	45,133	59,653	-	400,319	54,271	6,520,271	564,999	26,129	-	591,128
Orange	149,254,281	510,344	877,635	1,083,976	7,739,207	50,925	9,411,991	4,786,775	173,715,133	3,400,134	197,641	79,319	3,677,094
Placer	14,916,075	42,573	-	-	333,430	-	624,811	359,536	16,276,425	523,398	20,080	145,255	688,733
Plumas	1,670,613	-	-	-	13,995	-	52,584	1,165	1,738,357	130,019	-	1	130,020
Riverside	82,931,850	641,658	-	-	3,135,779	-	5,863,135	-	92,572,423	1,571,392	36,116	658,002	2,265,509
Sacramento	77,563,805	277,027	56,682	564,107	3,414,270	7,696	1,814,223	2,743,275	86,441,086	1,584,352	39,257	-	1,623,609
San Benito	2,987,809	7,751	-	15,000	102,645	-	97,247	9,417	3,219,868	212,689	-	-	212,689
San Bernardino	80,741,455	286,323	-	571,949	5,068,283	-	4,574,232	667,923	91,910,165	3,676,804	-	249,866	3,926,670
San Diego	156,779,049	545,563	50,260	-	6,019,564	20,942	4,652,627	583,172	168,651,176	3,095,944	173,300	1,129,356	4,398,601
San Francisco	63,104,807	239,430	768,909	477,863	2,035,231	60,444	5,230,764	3,994,049	75,911,496	1,405,916	267,163	1,109,488	2,782,567
San Joaquin	27,806,164	1,172,977	-	137,750	1,249,581	554	733,280	813,169	31,913,475	899,605	81,733	1,475,472	2,456,810
San Luis Obispo	13,872,132	35,408	86,915	87,390	418,059	-	1,289,353	249,107	16,038,363	379,689	19,573	-	399,262
San Mateo	35,009,904	106,883	10,000	231,149	1,810,661	-	855,370	2,240,517	40,264,484	696,501	-	-	696,501
Santa Barbara	22,722,104	115,371	13,038	193,149	1,228,113	-	715,221	1,148,182	26,135,178	825,950	35,117	-	861,067
Santa Clara	92,587,228	331,390	526,388	714,010	2,603,890	-	1,340,889	1,810,282	99,914,076	2,673,975	301,047	2,124,903	5,099,925
Santa Cruz	13,199,291	53,517	-	-	597,075	-	227,248	94,526	14,171,657	261,648	-	-	261,648
Shasta	11,355,247	32,899	-	94,339	199,875	-	688,035	165,395	12,535,790	719,598	-	-	719,598
Sierra	586,585	2,274	-	-	3,163	-	54,279	3,308	649,609	-	10,320	-	10,320
Siskiyou	4,031,588	6,207	-	30,000	93,462	-	390,382	48,618	4,600,257	409,978	15,519	92,124	517,621
Solano	20,689,953	61,369	22,932	182,062	466,267	-	459,375	51,033	21,932,991	754,785	35,420	120,934	911,140
Sonoma	23,077,431	76,104	31,950	190,781	1,195,022	-	365,627	779,881	25,716,796	815,516	48,700	449,030	1,313,246
Stanislaus	18,001,311	74,320	2,020	-	553,000	-	291,708	1,166,805	20,089,163	1,044,242	23,172	-	1,067,414
Sutter	4,454,460	11,047	-	-	266,495	-	179,406	88,090	4,999,498	339,024	80,000	-	419,024
Tehama	3,368,185	8,275	3,800	30,000	140,247	-	165,098	63,491	3,779,096	140,309	-	-	140,309
Trinity	1,502,574	-	4,625	11,000	55,297	-	113,773	48,922	1,736,191	69,559	8,187	-	77,746
Tulare	16,600,540	89,551	-	-	1,346,261	-	1,031,582	-	19,067,934	1,001,865	72,406	-	1,074,271
Tuolumne	3,138,048	15,511	5,467	26,322	33,346	-	146,029	31,820	3,396,543	282,554	17,615	27,861	328,030
Ventura	30,222,992	129,589	19,550	-	1,565,795	-	1,519,306	592,748	34,049,981	1,069,845	33,768	262,928	1,366,541
Yolo	9,408,169	54,481	-	75,616	525,690	-	728,268	128,079	10,920,303	335,516	25,656	-	361,172
Yuba	4,139,011	12,090	-	-	60,482	-	272,122	67,652	4,551,357	331,293	51,190	-	382,484
<b>Total</b>	<b>1,832,679,947</b>	<b>8,518,123</b>	<b>4,661,102</b>	<b>92,027,420</b>	<b>87,674,155</b>	<b>140,561</b>	<b>74,185,103</b>	<b>50,417,216</b>	<b>2,150,303,626</b>	<b>51,601,436</b>	<b>4,218,880</b>	<b>11,410,741</b>	<b>67,231,057</b>

FY 2011-2012 Total Revenues - All Funds  
Source: FY 2011-2012 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 Miscellaneous		
Alameda	158,475	-	-	1,207,885	154,057	-	-	2,317,577	931,015	270,138	-	83,221	5,122,369	104,472,838
Alpine	2,133	-	-	-	-	17,256	-	543	-	2,016	-	20,757	42,705	707,222
Amador	1,993	-	-	4,331	29,019	58,189	-	-	-	27,475	-	106	121,112	2,823,396
Butte	58,541	-	-	7,078	6,910	679,054	-	-	12,150	161,847	-	1,472	927,053	12,782,402
Calaveras	8,958	-	-	24,093	243	108,268	-	-	-	33,222	-	108	174,892	2,982,125
Colusa	7,263	-	-	33,652	-	16,244	-	-	-	707	-	1,242	59,109	1,953,478
Contra Costa	70,950	-	-	1,656,924	-	2,363,500	-	55,412	607,179	313,215	-	204,333	5,271,514	60,499,988
Del Norte	16,996	-	-	35,478	2,920	58,673	-	10,990	517	406	-	1,400	127,380	3,398,642
El Dorado	12,256	-	-	310,865	27,293	135,048	-	(42,968)	965,475	20,172	-	11,985	1,440,126	9,946,431
Fresno	74,125	-	-	1,230,729	272	1,705,147	-	(31,550)	216,052	335,887	4,800	26,994	3,562,458	58,678,586
Glenn	815	-	-	57,297	-	201,042	-	24,000	70,142	334	-	40,554	394,184	3,043,456
Humboldt	7,052	-	-	143,274	51,579	19,882	-	28,628	4,063	3,644	-	1,899	260,022	8,583,841
Imperial	35,344	-	1	240,969	31,503	1,143,241	4,000	-	233,218	138,921	-	1,061	1,828,259	13,004,246
Inyo	14,724	-	-	39,353	5,205	80,763	-	(4,167)	64,155	80,422	-	-	280,455	2,765,425
Kern	110,537	-	-	2,251,207	105,334	3,555,361	273,279	-	200,913	47,937	-	8,056,232	14,600,801	60,365,647
Kings	4,412	-	-	295,196	2,517	387,258	-	(1)	1,824	175	-	26,645	718,025	8,901,035
Lake	11,561	-	4,967	-	33,721	-	-	93,085	1,957	15,273	-	17	160,581	4,459,356
Lassen	7,193	-	537	32,369	27,906	245,139	-	-	800	-	-	-	313,944	3,562,153
Los Angeles	1,175,385	-	335,523	24,121,122	5,540,278	-	55,682	(1,774,313)	712,728	3,177,579	6,683	21,293	33,371,961	688,741,571
Madera	20,538	-	-	230,760	-	-	13,113	90,498	17,295	10,424	-	357	382,986	9,500,402
Marin	26,398	-	6	344,688	54,880	-	-	-	7,220	106,594	-	2,829	542,615	18,393,848
Mariposa	684	-	-	28,522	-	-	-	-	-	-	-	-	29,206	1,407,057
Mendocino	2,374	-	42	76,849	3,848	9,607	-	-	2,127	4,670	4,820	131,217	235,554	6,255,039
Merced	31,510	-	-	343,137	13,455	84,104	-	(20)	14,397	83,447	-	22,435	592,465	15,361,775
Modoc	480	-	-	5,298	924	69,054	-	717	54	-	-	-	76,527	1,340,986
Mono	12,194	-	-	78,718	-	-	3,315	45,657	-	2,400	-	682	142,966	1,735,758
Monterey	32,427	-	-	404,246	6,686	103,476	343	169,127	38,624	63,067	-	7,414	825,411	21,902,493
Napa	15,766	-	-	295,968	281,273	-	-	118,341	-	37,005	-	4,142	752,496	10,142,768
Nevada	6,235	-	2,972	65,436	10,301	231,021	-	-	83,265	84,960	-	5,646	489,836	7,601,236
Orange	200,683	6,126	-	4,625,030	700,250	4,830,363	-	(423,401)	8,938,264	1,437,808	-	1,605,353	21,920,477	199,312,703
Placer	19,346	-	-	151,165	29,179	-	-	-	10,633	346,777	-	1,818	558,917	17,524,075
Plumas	4,152	-	-	6,416	715	-	-	(75,375)	-	-	-	78	(64,015)	1,804,363
Riverside	138,417	-	127	9,117,387	1,507,137	7,513,194	36,685	(1,481,688)	5,065,208	14,224,907	-	27,182	36,148,557	130,986,490
Sacramento	130,169	-	-	1,336,092	26,968	1,228,111	-	-	853,899	608,044	-	31,541	4,214,825	92,279,519
San Benito	9,231	-	-	45,559	-	-	-	42,147	979	1,026	-	101	99,043	3,531,601
San Bernardino	53,817	-	-	426,236	5,351,553	-	305	(2,539)	485,195	939,938	-	38,790	7,293,295	103,130,131
San Diego	164,117	-	3,049	1,298,866	669,344	7,421,019	77,702	(100,542)	1,758,145	462,504	-	6,335	11,760,539	184,810,316
San Francisco	125,552	-	26,993	149,910	21,109	1,640,191	(18)	-	321,693	944,502	-	13,510	3,243,442	81,937,505
San Joaquin	161,858	-	-	216,056	2,044	140,419	-	13,820	550,850	73,378	-	22,675	1,181,100	35,551,386
San Luis Obispo	19,670	-	-	679,569	49,941	365,776	1,400	-	50,405	45,954	353,103	-	1,565,818	18,003,443
San Mateo	65,983	-	-	728,714	22,763	-	-	7,035	162,659	142,479	-	17,876	1,147,507	42,108,492
Santa Barbara	42,318	-	-	568,921	171,164	1,028,961	185,280	-	1,030,304	50,414	-	341,668	3,419,030	30,415,275
Santa Clara	157,930	-	47,311	1,460,830	-	801,774	880,751	46,213	326,665	1,849,578	-	2,409,796	7,980,847	112,994,849
Santa Cruz	17,861	-	-	506,531	6,356	338,079	-	-	59,489	244,954	-	14,631	1,187,900	15,621,205
Shasta	15,652	-	-	295,638	449	2,129,124	-	-	424,562	81,713	-	12,955	2,960,093	16,215,480
Sierra	390	-	-	-	140	25,008	-	(2,733)	-	29,797	-	26,229	78,831	738,760
Siskiyou	11,174	-	-	71,885	20	179,197	-	-	2,964	100	-	1,425	266,765	5,384,643
Solano	34,658	-	-	810,768	9,287	-	-	(59,297)	242,182	238,267	-	18,489	1,294,354	24,138,485
Sonoma	80,374	-	-	326,490	4,605	1,320,157	-	326,717	30,867	59,451	-	26	2,148,686	29,178,728
Stanislaus	37,078	-	-	1,145,107	-	442,580	-	(21,973)	164,894	458,575	-	-	2,226,260	23,382,837
Sutter	31,008	-	-	137,584	-	199,016	238	-	4,302	8,750	-	48,568	429,466	5,847,988
Tehama	15,375	-	-	5,130	440	-	-	-	-	4,297	-	877,711	902,954	4,822,359
Trinity	1,086	-	-	36,261	115	-	-	-	6,000	5,179	-	-	48,641	1,862,577
Tulare	43,618	-	-	729,251	269,785	1,965,787	299	-	124,835	28,916	-	7,918	3,170,410	23,312,615
Tuolumne	3,239	-	7,877	41,098	1,750	60,273	-	-	42,781	9,806	-	164,732	331,557	4,056,130
Ventura	25,591	-	500	876,790	2,297,178	4,958,641	14,388	25,740	-	87,040	-	15,443	8,301,309	43,717,831
Yolo	22,743	-	-	500,840	136,304	786,309	-	-	-	4,620	-	588	1,451,405	12,732,880
Yuba	8,551	-	-	164,958	2,220	556,714	-	-	5,000	4,567	-	44,502	786,511	5,720,352
<b>Total</b>	<b>3,568,960</b>	<b>6,126</b>	<b>429,905</b>	<b>60,024,529</b>	<b>17,670,937</b>	<b>49,202,024</b>	<b>1,546,761</b>	<b>(604,319)</b>	<b>24,847,948</b>	<b>27,415,279</b>	<b>369,406</b>	<b>14,423,980</b>	<b>198,901,534</b>	<b>2,416,436,217</b>

FY 2011-2012 Total Expenditures by Component or Element - All Funds  
Source: FY 2011-2012 Quarterly Financial Statement (4th Quarter)

Court	Court Operations Program									Non-Court Operations Program		
	Judges and Courtroom Support	Criminal	Civil	Family and Children	Other Support Operations	Court Interpreters	Jury Services	Security	Total Court Operations Program	Enhanced Collections	Other Non-Court Operations	Total Non-Court Operations Program
Alameda	32,404,825	14,158,598	6,342,610	11,425,564	3,214,415	3,845,337	2,722,643	3,452,792	77,566,784	-	885,775	885,775
Alpine	248,009	-	-	34,224	51,594	86	15,135	16,428	365,477	26,119	17,412	43,531
Amador	703,599	248,878	272,156	316,109	53,632	20,456	32,977	16,156	1,663,964	51,196	-	51,196
Butte	2,941,205	1,333,046	492,583	2,551,307	466,683	260,149	165,622	655,040	8,865,633	608,826	423,289	1,032,115
Calaveras	815,824	304,012	162,868	394,899	283,403	17,942	51,670	1,977	2,032,595	209,836	5,120	214,956
Colusa	219,558	247,931	35,270	318,536	419,617	158,508	23,917	2,221	1,425,558	16,344	-	16,344
Contra Costa	13,742,204	4,913,447	4,895,015	10,582,893	3,320,665	1,526,463	1,359,875	283,778	40,624,340	3,649,951	56,362	3,706,313
Del Norte	475,102	574,680	168,491	890,543	323,872	67,956	15,724	14,185	2,530,552	84,486	154	84,640
El Dorado	2,745,126	824,389	611,878	1,865,395	530,675	217,980	221,460	71,558	7,088,460	147,810	438,935	586,745
Fresno	15,990,549	10,475,313	4,183,895	12,298,495	2,226,465	2,316,614	1,212,687	776,454	49,480,471	1,706,687	166,809	1,873,496
Glenn	252,726	770,413	49,893	803,956	112,327	129,822	28,480	46,484	2,194,100	236,121	30,141	266,261
Humboldt	2,439,210	889,173	623,714	1,498,675	64,889	142,191	336,282	138,620	6,132,755	-	-	-
Imperial	3,076,013	2,539,786	835,703	1,611,957	475,600	527,873	284,134	409,852	9,760,918	1,143,555	179,499	1,323,053
Inyo	456,362	384,778	93,939	585,557	288,300	70,878	122,960	77,852	2,080,625	77,275	-	77,275
Kern	17,438,523	5,194,881	2,998,255	8,917,486	3,308,316	2,429,136	959,598	187,196	41,433,391	3,569,981	8,691,914	12,261,895
Kings	2,321,606	1,058,510	670,244	1,174,301	287,455	291,059	257,114	413,380	6,473,669	387,258	8,568	395,826
Lake	1,373,089	524,848	116,042	460,289	334,040	91,579	52,272	192,838	3,144,996	31,222	6,766	37,988
Lassen	389,145	249,243	120,211	988,058	374,072	51,588	74,293	239,922	2,486,532	245,144	-	245,144
Los Angeles	287,050,036	79,091,761	34,468,232	46,974,196	27,418,328	32,141,057	21,083,490	21,565,278	549,792,378	-	(401)	(401)
Madera	2,847,414	1,286,719	447,522	1,605,320	207,596	546,674	408,641	465,977	7,815,863	-	-	-
Marin	4,811,699	1,824,160	1,863,187	1,156,997	250,592	587,256	281,478	91,284	10,866,654	-	-	-
Mariposa	193,972	215,069	144,094	205,552	47,778	36,604	32,558	27,099	903,426	-	-	-
Mendocino	1,331,651	608,720	240,196	1,124,770	1,263,006	201,290	140,838	296,932	5,207,403	-	-	-
Merced	4,386,462	2,078,674	1,091,196	1,931,689	159,923	938,422	320,702	9,414	10,916,481	84,104	-	84,104
Modoc	180,821	209,629	150,707	186,018	13	5,121	7,856	16,815	756,980	69,025	3,133	72,158
Mono	361,790	489,714	165,271	185,516	-	34,170	39,843	9,684	1,285,988	-	212	212
Monterey	6,279,181	5,007,009	1,368,254	2,685,374	645,269	1,074,068	643,455	722,567	18,425,176	103,476	76,851	180,327
Napa	3,388,331	1,165,449	576,505	1,453,115	27,220	484,769	168,589	224,470	7,488,448	44,968	14,150	59,117
Nevada	1,086,586	1,315,363	539,124	2,013,181	11,260	79,970	84,915	351,873	5,482,272	231,021	-	231,021
Orange	69,254,447	23,985,939	9,984,275	27,744,729	19,787,171	8,902,662	3,316,766	3,713,538	166,689,526	4,830,363	1,832,681	6,663,045
Placer	5,691,858	2,300,881	755,384	3,453,812	376,490	406,879	329,887	1,926	13,317,117	-	573	573
Plumas	410,749	242,952	43,088	332,233	279,086	13,715	28,900	-	1,350,724	-	-	-
Riverside	41,249,451	18,686,762	8,050,162	20,933,121	-	3,759,760	3,370,925	3,037,453	99,087,635	7,169,330	3,030,653	10,199,983
Sacramento	31,855,541	9,469,014	4,805,787	11,783,837	5,111,186	3,893,203	1,903,877	2,211,362	71,033,805	1,372,936	189,445	1,562,381
San Benito	274,890	795,276	406,092	661,051	-	107,586	22,430	396	2,267,722	-	2,800	2,800
San Bernardino	34,232,435	9,452,946	6,483,042	16,869,547	11,048,299	4,807,517	2,320,833	3,283,035	88,497,656	-	518,466	518,466
San Diego	65,809,250	25,556,721	11,279,160	24,071,582	4,135,728	6,049,879	3,056,348	692,298	140,650,966	9,311,094	1,867,688	11,178,781
San Francisco	24,196,247	7,765,641	3,758,400	11,799,821	3,223,804	2,431,877	2,477,801	62,419	55,716,009	1,646,953	472,277	2,119,230
San Joaquin	10,888,334	6,981,182	2,566,272	4,206,526	1,641,799	1,328,451	717,360	801,919	29,131,841	165,324	281,080	446,404
San Luis Obispo	5,275,653	2,899,462	1,568,929	2,090,071	329,617	438,528	383,232	89,370	13,074,863	365,776	5,973	371,750
San Mateo	14,206,597	7,005,323	3,161,818	4,923,361	2,462,257	1,786,405	1,125,895	103,257	34,774,914	(0)	821	821
Santa Barbara	8,236,802	3,869,295	1,924,935	2,723,679	4,402,054	1,298,072	799,323	1,057,496	24,311,655	890,351	912,175	1,802,526
Santa Clara	28,764,843	21,083,218	9,800,110	17,100,954	544,589	3,746,307	1,654,426	556,457	83,250,905	-	1,894,111	1,894,111
Santa Cruz	4,422,655	1,389,406	932,798	1,213,403	415,036	749,140	334,980	146,901	9,604,320	368,804	1,692,301	2,061,105
Shasta	3,573,918	1,381,575	975,355	2,184,526	380,111	301,460	244,334	2,586,330	11,627,609	1,752,048	669,098	2,421,147
Sierra	55,689	89,490	82,212	67,623	61,433	11,697	1,412	-	369,556	42,084	125	42,209
Siskiyou	772,218	754,751	189,799	1,231,910	407,372	86,414	117,550	41,108	3,601,120	136,248	-	136,248
Solano	9,890,270	4,791,861	1,533,395	3,443,107	-	498,866	729,653	375,154	21,262,306	-	-	-
Sonoma	11,007,786	2,425,101	1,212,494	4,130,131	1,810,649	1,503,759	511,006	428,076	23,029,001	1,320,157	12,000	1,332,157
Stanislaus	7,498,681	3,631,175	2,306,044	2,459,099	815,151	570,750	409,127	182,379	17,872,407	486,913	46,316	533,229
Sutter	641,317	1,411,923	458,561	1,266,187	363,201	307,511	70,488	266,915	4,786,103	191,232	2,863	194,095
Tehama	954,834	91,169	(80,179)	376,170	1,497,464	139,707	98,809	1,359	3,079,334	-	-	-
Trinity	447,230	65,461	53,411	250,504	56,323	58,018	37,469	421,270	1,389,687	-	6,000	6,000
Tulare	7,647,721	2,717,272	917,272	3,211,640	3,060,856	1,511,981	595,343	134,292	19,796,377	1,965,788	65,844	2,031,632
Tuolumne	1,197,722	498,407	211,031	577,213	164,974	33,483	155,508	230,038	3,068,375	60,273	47,017	107,291
Ventura	13,724,643	2,217,320	1,918,455	5,200,651	3,443,955	1,588,569	893,935	1,086,251	30,073,778	5,028,637	-	5,028,637
Yolo	4,079,772	1,207,457	421,787	1,056,321	474,770	556,033	340,664	646,922	8,783,726	815,617	76,178	891,795
Yuba	1,233,547	744,590	174,805	1,390,090	137,640	64,288	115,033	97,337	3,957,330	623,909	-	623,909
<b>Total</b>	<b>817,445,717</b>	<b>301,495,760</b>	<b>139,621,749</b>	<b>292,992,872</b>	<b>112,598,019</b>	<b>95,247,537</b>	<b>57,313,218</b>	<b>53,033,385</b>	<b>1,869,748,257</b>	<b>51,268,244</b>	<b>24,631,175</b>	<b>75,899,419</b>

FY 2011-2012 Total Expenditures by Component or Element - All Funds  
Source: FY 2011-2012 Quarterly Financial Statement (4th Quarter)

Court	Court Administration Program							Total
	Executive Office	Fiscal Services	Human Resources	Business & Facilities Services	Information Technology	Distributed Expenditures	Total Court Administration Program	
Alameda	1,905,704	3,146,093	1,578,980	7,388,304	10,583,205	-	24,602,286	103,054,846
Alpine	12,261	67,777	2,737	25,451	76,222	4,726	189,173	598,181
Amador	440,603	292,589	35,864	321,367	177,414	761	1,268,597	2,983,758
Butte	305,492	533,373	850,624	293,590	533,057	508,227	3,024,363	12,922,111
Calaveras	236,099	204,362	91,923	94,867	206,883	-	834,135	3,081,686
Colusa	228,912	99,498	73,145	136,089	186,771	13,368	737,783	2,179,686
Contra Costa	967,935	2,507,778	3,730,134	2,020,669	3,825,249	-	13,051,764	57,382,417
Del Norte	174,281	273,832	153,237	46,020	132,118	69,945	849,432	3,464,624
El Dorado	377,983	393,833	399,458	1,247,392	572,644	-	2,991,310	10,666,516
Fresno	742,963	1,631,202	1,763,361	2,561,799	4,399,239	-	11,098,564	62,452,532
Glenn	171,916	112,254	67,332	92,359	105,177	-	549,037	3,009,399
Humboldt	177,163	318,138	128,438	418,092	393,446	196,955	1,632,233	7,764,987
Imperial	421,177	322,825	454,536	333,606	379,330	-	1,911,473	12,995,444
Inyo	166,897	97,133	97,013	309,492	206,583	(350)	876,768	3,034,668
Kern	1,163,998	1,762,782	897,901	2,085,427	3,873,306	-	9,783,413	63,478,700
Kings	486,433	366,845	282,164	813,080	367,989	-	2,316,510	9,186,004
Lake	306,602	126,038	74,679	239,990	475,418	-	1,222,727	4,405,711
Lassen	205,482	195,379	174,432	296,764	136,948	-	1,009,006	3,740,681
Los Angeles	22,009,123	17,207,549	7,245,693	34,421,003	56,567,654	-	137,451,022	687,243,000
Madera	346,344	375,959	219,576	270,868	255,176	540,838	2,008,760	9,824,623
Marin	419,612	1,845,946	804,804	559,725	3,963,078	66,766	7,659,930	18,526,584
Mariposa	84,712	131,176	32,370	251,685	140,282	-	640,225	1,543,651
Mendocino	438,559	358,626	40,214	22,764	269,413	-	1,129,575	6,336,979
Merced	247,033	469,641	252,000	593,652	1,137,006	200,343	2,899,676	13,900,262
Modoc	124,530	113,774	56,174	15,326	167,551	0	477,356	1,306,493
Mono	242,129	354,466	24,169	131,693	470,766	-	1,223,223	2,509,423
Monterey	656,600	938,594	689,234	738,126	1,311,059	-	4,333,613	22,939,117
Napa	483,201	383,618	300,592	193,715	886,668	130,136	2,377,929	9,925,494
Nevada	265,967	364,293	818,508	177,108	888,577	-	2,514,452	8,227,745
Orange	444,721	8,083,793	5,339,472	10,470,023	9,835,607	-	34,173,616	207,526,187
Placer	706,681	543,421	957,904	898,966	1,042,942	-	4,149,913	17,467,603
Plumas	146,922	86,157	33,151	14,636	175,593	38,169	494,628	1,845,351
Riverside	2,341,628	3,972,662	4,637,769	6,597,045	10,581,008	-	28,130,112	137,417,730
Sacramento	2,100,689	4,552,626	2,080,922	4,844,083	8,119,024	-	21,697,344	94,293,531
San Benito	415,661	544,781	97,602	-	185,505	-	1,243,549	3,514,071
San Bernardino	2,506,204	3,160,756	2,218,280	3,174,035	7,728,161	-	18,787,437	107,803,559
San Diego	3,673,741	5,779,121	2,232,701	5,719,179	23,733,041	-	41,137,783	192,967,530
San Francisco	978,276	2,362,739	4,962,579	2,241,419	5,835,866	-	16,380,879	74,216,118
San Joaquin	775,430	1,018,528	550,629	865,319	2,673,248	-	5,883,153	35,461,399
San Luis Obispo	640,298	430,386	393,898	571,192	1,684,783	-	3,720,557	17,167,170
San Mateo	1,705,122	1,374,363	508,128	896,684	3,589,358	80,524	8,154,178	42,929,913
Santa Barbara	770,871	1,182,691	482,206	262,502	2,836,066	-	5,534,337	31,648,518
Santa Clara	2,766,615	3,493,508	2,066,142	8,872,405	7,047,190	-	24,245,860	109,390,876
Santa Cruz	276,851	664,738	560,086	1,052,556	1,876,540	69,904	4,500,675	16,166,100
Shasta	694,986	901,827	341,482	122,560	68,166	-	2,129,022	16,177,777
Sierra	50,720	9,478	31,314	6,648	4,299	122,418	224,877	636,642
Siskiyou	457,216	212,311	120,609	157,970	504,101	360,676	1,812,883	5,550,251
Solano	728,480	968,327	679,899	871,652	1,039,130	-	4,287,488	25,549,794
Sonoma	651,199	820,299	1,189,929	396,014	1,434,191	-	4,491,632	28,852,791
Stanislaus	1,434,019	1,032,577	745,913	854,358	1,955,773	-	6,022,640	24,428,276
Sutter	344,571	328,900	79,305	171,232	459,618	100,563	1,484,188	6,464,386
Tehama	234,028	134,292	33,854	-	235,867	300,673	938,713	4,018,048
Trinity	73,431	130,077	17,356	66,749	20,226	-	307,838	1,703,525
Tulare	637,919	840,685	564,883	176,983	1,519,741	-	3,740,212	25,568,221
Tuolumne	224,010	303,236	327,952	188,883	373,869	-	1,417,949	4,593,615
Ventura	1,373,769	3,069,458	1,458,031	1,762,238	2,916,029	-	10,579,526	45,681,942
Yolo	1,257,913	474,740	449,300	532,271	933,040	-	3,647,264	13,322,785
Yuba	376,884	222,823	5,558	254,377	416,978	-	1,276,621	5,857,861
<b>Total</b>	<b>62,598,566</b>	<b>81,694,671</b>	<b>54,506,143</b>	<b>108,142,002</b>	<b>191,513,189</b>	<b>2,804,642</b>	<b>501,259,213</b>	<b>2,446,906,889</b>

FY 2011-2012 Total Expenditures By Object - All Funds  
Source: FY 2011-2012 Quarterly Financial Statement (4th Quarter)

Court	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustments	Total
Alameda	81,412,193	22,664,027	931,526	-	0	(1,952,900)	103,054,846
Alpine	387,056	214,882	-	-	-	(3,756)	598,181
Amador	2,375,420	604,302	4,036	-	-	-	2,983,758
Butte	9,468,535	2,780,538	673,039	-	(0)	-	12,922,111
Calaveras	2,400,840	675,225	5,621	-	(0)	-	3,081,686
Colusa	1,355,438	820,837	3,369	-	-	42	2,179,686
Contra Costa	41,658,277	14,978,280	748,883	-	0	(3,023)	57,382,417
Del Norte	2,363,196	1,103,604	5,824	-	-	(8,000)	3,464,624
El Dorado	7,517,552	3,115,702	56,064	-	0	(22,802)	10,666,516
Fresno	48,830,730	13,229,329	411,409	-	(0)	(18,937)	62,452,532
Glenn	1,780,030	1,221,337	3,417	-	0	4,616	3,009,399
Humboldt	5,384,477	2,265,225	97,626	-	0	17,659	7,764,987
Imperial	8,868,887	4,039,978	86,579	-	(0)	-	12,995,444
Inyo	1,907,211	1,111,717	19,816	-	-	(4,076)	3,034,668
Kern	45,599,356	11,399,914	6,479,430	-	-	-	63,478,700
Kings	6,143,879	3,003,729	38,396	-	-	-	9,186,004
Lake	2,856,927	1,500,475	49,879	-	0	(1,571)	4,405,711
Lassen	2,571,062	1,104,477	65,142	-	(0)	-	3,740,681
Los Angeles	570,339,072	111,000,434	5,903,547	-	-	(54)	687,243,000
Madera	7,583,139	2,156,214	100,194	-	-	(14,924)	9,824,623
Marin	13,064,322	4,276,493	1,092,080	-	-	93,691	18,526,584
Mariposa	1,023,181	515,997	4,473	-	-	-	1,543,651
Mendocino	5,158,134	1,140,010	38,834	-	-	-	6,336,979
Merced	10,539,162	3,430,544	128,075	-	0	(197,520)	13,900,262
Modoc	872,433	429,621	4,455	-	-	(15)	1,306,493
Mono	1,423,589	967,968	111,447	-	0	6,419	2,509,423
Monterey	17,864,995	4,881,584	192,537	-	0	(1)	22,939,117
Napa	8,202,323	1,696,846	26,325	-	(0)	-	9,925,494
Nevada	5,906,109	2,310,046	11,251	-	-	-	8,227,406
Orange	166,758,283	39,491,156	1,276,749	-	-	-	207,526,187
Placer	14,348,620	3,008,247	110,736	-	(0)	-	17,467,603
Plumas	1,197,769	645,939	1,643	-	-	-	1,845,351
Riverside	102,958,274	32,736,232	1,723,224	-	0	(0)	137,417,730
Sacramento	78,220,572	15,035,500	1,037,459	-	0	-	94,293,531
San Benito	2,628,651	870,450	14,970	-	0	-	3,514,071
San Bernardino	84,939,246	22,096,103	789,974	-	0	(21,765)	107,803,559
San Diego	154,067,005	37,823,271	1,256,609	-	-	(179,355)	192,967,530
San Francisco	56,560,712	16,839,332	816,074	-	0	-	74,216,118
San Joaquin	27,587,686	7,506,089	378,867	-	(0)	(11,244)	35,461,399
San Luis Obispo	13,964,129	3,108,100	94,941	-	0	-	17,167,170
San Mateo	35,837,184	6,825,390	271,430	-	(0)	(4,091)	42,929,913
Santa Barbara	24,938,896	6,476,286	227,647	-	(0)	5,689	31,648,518
Santa Clara	90,653,682	15,529,822	720,620	2,500,000	0	(13,248)	109,390,876
Santa Cruz	11,707,924	4,341,525	116,650	-	0	-	16,166,100
Shasta	13,156,376	2,935,597	85,804	-	-	-	16,177,777
Sierra	376,394	260,248	-	-	-	-	636,642
Siskiyou	4,136,881	1,332,988	68,879	-	(0)	11,503	5,550,251
Solano	20,869,851	4,511,637	167,931	-	0	375	25,549,794
Sonoma	22,329,334	5,643,706	884,403	-	0	(4,651)	28,852,791
Stanislaus	19,518,763	4,814,137	133,846	-	0	(38,471)	24,428,276
Sutter	5,248,799	1,206,896	8,690	-	(0)	-	6,464,386
Tehama	3,178,896	837,366	4,920	-	(0)	(3,134)	4,018,048
Trinity	1,246,198	453,905	3,422	-	(0)	-	1,703,525
Tulare	18,745,292	6,611,667	211,522	-	0	(260)	25,568,221
Tuolumne	3,338,053	1,241,891	13,671	-	0	-	4,593,615
Ventura	35,546,024	9,769,904	394,665	-	(0)	(28,652)	45,681,942
Yolo	9,404,572	3,801,674	117,134	-	0	(594)	13,322,785
Yuba	4,165,244	1,702,412	12,957	-	(0)	(22,752)	5,857,861
<b>Total</b>	<b>1,942,486,835</b>	<b>476,096,805</b>	<b>28,238,711</b>	<b>2,500,000</b>	<b>0</b>	<b>(2,415,802)</b>	<b>2,446,906,549</b>

**Constraints on Ending FY 2011-2012 Total Fund Balances - All Funds**  
Source: FY 2011-2012 Quarterly Financial Statement (4th Quarter)

Court	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
Alameda	-	14,669,517	-	15,436,916	-	<b>30,106,433</b>
Alpine	-	-	27,830	705,403	-	<b>733,233</b>
Amador	-	-	82,480	784,777	-	<b>867,257</b>
Butte	17,167	254,244	113,618	5,161,920	-	<b>5,546,949</b>
Calaveras	-	65,297	-	1,645,669	-	<b>1,710,966</b>
Colusa	315	60,095	16,146	1,737,720	-	<b>1,814,276</b>
Contra Costa	-	2,944,154	4,899,285	10,833,759	5,826	<b>18,683,024</b>
Del Norte	-	62,288	496,000	3,729,199	-	<b>4,287,487</b>
El Dorado	27,355	303,806	-	2,471,352	-	<b>2,802,513</b>
Fresno	376,459	1,798,100	7,013,018	-	-	<b>9,187,577</b>
Glenn	-	1,627	169,624	588,039	-	<b>759,290</b>
Humboldt	-	-	675,000	843,758	-	<b>1,518,758</b>
Imperial	91,186	3,346,294	1,274,633	4,381,466	-	<b>9,093,579</b>
Inyo	5,150	407,734	285,090	2,523,606	-	<b>3,221,581</b>
Kern	-	1,734,425	3,130,176	9,435,901	-	<b>14,300,502</b>
Kings	-	-	929,360	317,892	-	<b>1,247,252</b>
Lake	-	170	30,000	505,567	-	<b>535,737</b>
Lassen	-	463,191	-	808,226	-	<b>1,271,417</b>
Los Angeles	-	11,902,248	8,394,937	104,537,677	-	<b>124,834,862</b>
Madera	-	217,878	620,000	2,480,430	-	<b>3,318,308</b>
Marin	-	13,157	56,758	4,570,524	-	<b>4,640,439</b>
Mariposa	-	-	86,630	512,090	-	<b>598,720</b>
Mendocino	7,691	9,648	82,305	559,732	-	<b>659,376</b>
Merced	-	2,071,152	3,730,036	57,085	-	<b>5,858,273</b>
Modoc	-	4	-	164,851	-	<b>164,855</b>
Mono	-	-	362,508	958,638	-	<b>1,321,146</b>
Monterey	-	9,218	1,059,454	5,565,443	-	<b>6,634,115</b>
Napa	-	32,153	958,394	1,566,409	11,439	<b>2,568,395</b>
Nevada	30,900	154,706	334,169	117,985	-	<b>637,759</b>
Orange	25,657,151	1,719,302	3,804,292	23,112,679	-	<b>54,293,424</b>
Placer	-	33,721	392,000	2,667,459	-	<b>3,093,180</b>
Plumas	-	205,997	123,851	724,445	-	<b>1,054,293</b>
Riverside	44,856	1,451,869	4,171,051	11,462,002	-	<b>17,129,778</b>
Sacramento	-	111,209	-	23,426,639	-	<b>23,537,848</b>
San Benito	-	-	442,802	1,811,703	-	<b>2,254,505</b>
San Bernardino	-	15,973,552	13,844,588	3,022,704	-	<b>32,840,844</b>
San Diego	468,141	6,355,375	5,971,296	12,384,583	-	<b>25,179,396</b>
San Francisco	-	85,721	2,100,000	10,488,006	-	<b>12,673,727</b>
San Joaquin	-	395,301	360,001	567,885	-	<b>1,323,187</b>
San Luis Obispo	-	238,153	3,712,943	419,241	-	<b>4,370,337</b>
San Mateo	-	2,097,085	-	6,963,106	-	<b>9,060,192</b>
Santa Barbara	-	2,857,413	4,197,843	2,544,215	-	<b>9,599,472</b>
Santa Clara	-	2,572,993	2,942,130	22,774,968	-	<b>28,290,091</b>
Santa Cruz	-	125	1,040,020	2,099,044	-	<b>3,139,189</b>
Shasta	-	1,198,095	-	2,694,352	-	<b>3,892,447</b>
Sierra	-	-	10,000	151,645	-	<b>161,645</b>
Siskiyou	-	21,297	751,627	2,133,729	-	<b>2,906,653</b>
Solano	-	-	-	2,373,512	-	<b>2,373,512</b>
Sonoma	-	995,211	-	6,352,304	-	<b>7,347,515</b>
Stanislaus	-	1,104,559	947,936	6,513,025	-	<b>8,565,520</b>
Sutter	-	178,535	-	1,453,455	-	<b>1,631,990</b>
Tehama	-	-	1,150,143	954,228	-	<b>2,104,371</b>
Trinity	-	28,651	-	781,596	-	<b>810,247</b>
Tulare	337,090	-	-	1,909,830	-	<b>2,246,920</b>
Tuolumne	-	-	231,557	711,685	-	<b>943,242</b>
Ventura	-	24,533	648,773	4,936,079	-	<b>5,609,385</b>
Yolo	508	590,018	528,119	3,563,973	-	<b>4,682,618</b>
Yuba	-	316,303	308,506	451,660	-	<b>1,076,469</b>
<b>Total</b>	<b>27,063,969</b>	<b>79,076,125</b>	<b>82,506,929</b>	<b>342,451,787</b>	<b>17,265</b>	<b>531,116,074</b>

## Element and Component Definitions

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

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



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

# 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 as of August 31, 2012]**

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

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

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

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

## Assigned Fund Balance

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

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

Assigned fund balances include:

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

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

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

In a footnote, the court should note the amount of its employees' currently earned leave balance that is more than the established designated fund balance. The amount would be determined by multiplying the hours of earned vacation or annual leave on the payroll

records for each employee times his or her current salary rate minus the designated fund balance established.

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

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

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

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

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

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

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

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

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

**Unassigned Fund Balance – for General Fund Use Only**

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

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