



Judicial Council of California · Administrative Office of the Courts

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

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REPORT TO THE JUDICIAL COUNCIL

For business meeting on: January 23, 2014

Title	Agenda Item Type
Judicial Council Report to the Legislature: Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year 2012–2013	Action Required
	Effective Date
	January 23, 2014
Rules, Forms, Standards, or Statutes Affected	Date of Report
None	January 07, 2014
Recommended by	Contact
Administrative Office of the Courts Steven Jahr Administrative Director of the Courts	Zlatko Theodorovic, 916-263-1397 zlatko.theodorovic@jud.ca.gov

Executive Summary

The Administrative Office of the Courts (AOC) recommends that the Judicial Council approve the *Report of Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year 2012–2013*, as required by Government Code sections 68502.5(b) and 77202.5(b), to be sent to the chairs of the Senate Committee on Budget and Fiscal Review, the Senate Committee on Judiciary, and the Assembly Committees on Budget and Judiciary.

Recommendation

The AOC recommends that the Judicial Council:

1. Approve the *Report of Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year 2012–2013*; and
2. Direct the AOC to submit the report to the Legislature.

Previous Council Action

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

Rationale for Recommendation

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

Comments, Alternatives Considered, and Policy Implications

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

Implementation Requirements, Costs, and Operational Impacts

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

Attachments

1. *Report of Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year 2012–2013*



Judicial Council of California

ADMINISTRATIVE OFFICE OF THE COURTS

JUDICIAL AND COURT ADMINISTRATIVE SERVICES DIVISION

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

Telephone 415-865-4200 • Fax 415-865-4205 • TDD 415-865-4272

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

STEVEN JAHR
Administrative Director of the Courts

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 2012–2013*

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

Date of Report: January 2014

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) 2012–2013, 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 2012–2013 fourth quarter Quarterly Financial Statements. For FY 2012–2013, the trial courts reported revenues of \$2.095 billion, expenditures of \$2.302 billion, and fund balances totaling \$323.9 million, of which, based on Governmental Accounting Standards Board Statement No. 54 classifications, \$15.0 million was nonspendable, \$52.1 million restricted, \$47.5 million committed, \$209.2 million assigned, and \$148,710 unassigned.

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

A printed copy of the report may be obtained by calling 415-865-7983.



Judicial Council of California

455 Golden Gate Avenue
San Francisco, CA 94102-3688
Tel 415-865-4200
TDD 415-865-4272
Fax 415-865-4205
www.courts.ca.gov

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Chief Justice of California
Chair of the Judicial Council

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Chair, Executive and Planning Committee

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HON. STEVEN JAHR
Administrative Director of the Courts

January 7, 2014

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

Hon. Noreen Evans, Chair
Senate Committee on Judiciary
State Capitol, Room 4085
Sacramento, California 95814

Hon. Nancy Skinner, Chair
Assembly Committee on Budget
State Capitol, Room 6026
Sacramento, California 94249

Hon. Bob Wieckowski, Chair
Assembly Committee on Judiciary
State Capitol, Room 4016
Sacramento, California 94249

Re: Report of Trial Court Revenue, Expenditure, and Fund Balance
Constraints for Fiscal Year 2012–2013, as required by Government Code
sections 68502.5(b) and 77202.5(b)

Dear Senator Leno, Senator Evans, Assembly Member Skinner, 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 (FY) 2012–2013. 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, 2013, in their FY 2012–2013 fourth quarter Quarterly Financial Statements.

Attachment 1 displays the FY 2012–2013 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 Assembly Bill 1058 (Stats. 1996, ch. 957) child support commissioners/facilitators is a significant portion of grant revenue. Local fees and the recovery of costs for comprehensive collection programs are significant portions of other financing sources revenue.

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

Attachment 3 displays total expenditures by object. An “object” refers to the type of costs incurred such as salaries, supplies, or equipment. Aside from prior year adjustments, the four areas with reported FY 2012–2013 expenditures were personal services, operating expenses and equipment, special items of expense, and capital costs. The personal services object refers to court employee salaries and benefits. Operating expenses and equipment include, but are not limited to, contracted services and general expenses such as supplies, printing, utilities, information technology, and equipment. Special items of expense comprise items such as juror costs, grand jury costs, and debt service. Lastly, capital costs are court construction expenditures. Nearly all of the courts’ expenditures relate to either personal services or operating expenses and equipment.

Attachment 4 displays court fund balances by constraint classification consistent with Governmental Accounting Standards Board (GASB) Statement No. 54, which requires, for reporting periods beginning after June 15, 2010, fund balances to be reported within either the nonspendable, restricted, committed, assigned, or unassigned classifications (see definitions below). On October 20, 2006, the Judicial Council adopted a trial court fund balance policy that required courts to classify their fund balances according to various classifications, including statutory and contractual obligations, planned uses, and operating and emergency funds. On October 29, 2010, the council revised the policy to be consistent with the requirements of GASB Statement No. 54, which also included a requirement that trial courts maintain a minimum operating and emergency fund balance.¹

The trial courts’ ability to carry fund balances, for use in the following year, allows them to manage their budgets to meet near-term operational obligations as well as achieve intermediate

¹ 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.

and long-term goals. Government Code section 77203, 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 and will exclude a number of statutorily restricted monies when unspent from this 1 percent cap that trial courts can carry forward from one fiscal year to the next.

Table 1 displays the classifications of FY 2012–2013 ending fund balances for all 58 trial courts combined. Of these fund balances, 35.4 percent of statewide fund balances were nonspendable or beyond the discretion of any individual court, and 64.6 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, 2013

Classifications	Amount	% of Total	
Nonspendable	\$15,022,214	4.6%	35.4%
Restricted	52,129,765	16.1%	
Committed	47,473,540	14.7%	
Assigned	209,170,582	64.6%	64.6%
Unassigned	148,710	<0.1%	<0.1%
Total	\$323,944,811	100.0%	100.0%

Definitions and examples for these constraint classifications are provided below:

- **Nonspendable Fund Balance.** Funds that are either not expected to be converted to cash, including prepayments, or are legally or contractually required to be maintained intact. Examples of prepaid items are retirement contributions, rent, inventory, and insurance. Amounts that are legally or contractually required to be maintained intact include payroll impress accounts with third parties and the principal of a permanent fund.
- **Restricted Fund Balance.** Funds on which constraints are imposed externally or by law. An example of an externally imposed constraint is monies received by a grantor that can be used only for the purpose defined by the grant such as AB 1058 child support enforcement grants. Constraints imposed by law include amounts of unspent revenues received—the use of which is statutorily restricted—such as children’s waiting room revenues.
- **Committed Fund Balance.** Funds specifically committed to satisfy contractual obligations and constraints imposed by formal action of the Judicial Council. The constraints related to contracts may reflect obligations that are expected to be met within the next fiscal year or crossing multiple years. The constraints imposed by the council include requiring courts to maintain a minimum operating and emergency reserve meant

to address temporary cash flow shortages, budgetary deficits, and costs associated with unanticipated or emergency needs.

- **Assigned Fund Balance.** Assigned funds are designated at the policy direction of each court's presiding judge or designee to address strategic goals of the courts. These funds are intended to be used for specific purposes or designations for which there is no current legal or contractual obligation, but are identified as part of courts' responsible fiscal planning in order to meet appropriate management objectives. The council's policy requires courts to report the assigned fund balance using specific categories, including one-time employee compensation costs, professional and consultant services costs, local infrastructure needs, one-time facility costs, and bridge funding. Examples include funds for furniture; equipment; start-up costs for a new courthouse that are not covered by the State Court Facilities Construction Fund; IT asset replacement or upgrades; or facility renovations not covered by the State Court Facilities Construction Fund. In addition, funds needed to cover anticipated employee benefit payments, such as payment of accrued vacation or sick leave that an employee decides to use during the fiscal year, would be reported here.
- **Unassigned Fund Balance.** This is the residual classification for the General Fund and represents the General Fund balance that has not been identified as nonspendable, restricted, committed, or assigned for a specific purpose.²

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

Very truly yours,

Steven Jahr
Administrative Director of the Courts

SJ/PB

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

Attachments:

1. FY 2012–2013 Total Revenues—All Funds
2. FY 2012–2013 Total Expenditures by Component or Element—All Funds
3. FY 2012–2013 Total Expenditures by Object—All Funds
4. Constraints on Ending FY 2012–2013 Total Fund Balances—All Funds
5. Element and Component Definitions
6. Judicial Council Fund Balance Policy (as revised August 31, 2012)

cc: Hon. Mark Leno, Chair, Joint Legislative Budget Committee
Hon. Bill Emmerson, Vice-Chair, Senate Committee on Budget and Fiscal Review
Hon. Joel Anderson, Vice-Chair, Senate Committee on Judiciary
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Ms. Fredericka McGee, General Counsel, Office of Assembly Speaker John A. Pérez
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Ms. Julie Sally-Gray, Consultant, Senate Committee on Budget and Fiscal Review
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Mr. Mike Petersen, Consultant, Senate Republican Office of Policy
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Mr. Allan Cooper, Consultant, Assembly Republican Fiscal Office
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
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Ms. Andi Liebenbaum, Senior Governmental Affairs Analyst, AOC Office of Governmental Affairs
Mr. Patrick Ballard, Supervising Budget Analyst, AOC Fiscal Services Office

FY 2012-2013 Total Revenues - All Funds
 Source: FY 2012-2013 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 AOC Grants	Non-AOC Grants	Total Grants
Alameda	70,381,585	892,935	671,333	3,656,946		909,672	4,375,303	80,887,772	1,855,480	235,920	1,425,295	3,516,694
Alpine	259,737	-1		-3,258		9,405	33,495	299,378				0
Amador	1,861,837	712		29,253		71,397	76,357	2,039,556	101,121	14,789		115,910
Butte	6,658,693	29,624	80,625	164,048		857,633	202,555	7,993,178	515,758	235,265		751,022
Calaveras	1,352,570	6,148		9,817		137,997	91,363	1,597,895	269,369	18,670		288,039
Colusa	730,832	2,893		87,841		38,132	50,086	909,784	123,768			123,768
Contra Costa	34,084,677	138,461	368,125	1,373,235		4,490,941	2,726,340	43,181,779	1,410,795	284,045		1,694,840
Del Norte	625,209			48,130		287,962	150,532	1,111,834	104,239	16,651		120,890
El Dorado	5,725,380	29,284		165,919		124,223	277,571	6,322,377	398,765	47,595		446,360
Fresno	37,692,232	132,973	432,250	2,035,390		3,317,768	5,493,052	49,103,666	2,290,396	268,415	424,183	2,982,994
Glenn	1,638,915	9,893	11,000	77,766		128,172	83,832	1,949,578	229,455	40,461		269,916
Humboldt	5,901,572	17,826	52,500	65,437		816,306	158,942	7,012,583	170,432	16,948		187,381
Imperial	4,434,528	41,322		516,495		585,336	349,655	5,927,336	256,826			256,826
Inyo	628,617	4,702		33,086		146,385	113,321	926,111	123,865	11,695		135,560
Kern	27,951,448	267,491		2,240,384		3,471,332	4,433,431	38,364,086	1,379,428	37,555		1,416,983
Kings	5,749,942	18,244		266,281		938,911	64,116	7,037,494	407,972			407,972
Lake	3,125,113	8,622	30,000	64,691		159,838	26,942	3,415,206	215,695	11,275		226,970
Lassen	1,852,944	0		6,481		269,139	18,471	2,147,035	128,054	31,410		159,464
Los Angeles	400,949,919	3,369,989	86,472,319	31,895,501		6,145,420	25,336,384	554,169,532	8,548,666	991,956	2,377,428	11,918,050
Madera	5,519,483	33,026		496,358		313,300	530,224	6,892,391	384,593	22,236		406,829
Marin	12,770,622	42,262		518,394		149,681	984,839	14,465,798	249,717	10,187		259,904
Mariposa	736,024		11,000	18,114		69,382	32,081	866,600		95,263		95,263
Mendocino	4,590,425	31,877	60,000	211,058		143,668	745,261	5,782,289	280,460	82,983		363,443
Merced	8,434,688	11,454		816,676		705,229	1,189,692	11,157,738	787,374	11,065	0	798,439
Modoc	898,040	1,354		5,065		54,864	38,345	997,668	71,548	14,785		86,333
Mono	644,671	1,828	11,000	39,882		48,908	119,096	865,385	63,689			63,689
Monterey	13,978,088	49,751	176,542	799,371		727,910	446,453	16,178,115	519,851	34,000		553,851
Napa	6,305,186	25,336	40,625	455,193		272,166	445,743	7,544,248	314,253	71,530		385,783
Nevada	4,814,434	197,305	41,875	16,981		402,795	222,253	5,695,643	582,740	14,233		596,973
Orange	116,850,992	1,371,862	1,077,458	8,078,256	31,534	8,935,868	11,371,826	147,717,797	3,073,555	141,684	29,005	3,244,244
Placer	12,700,769	42,573		296,975		552,926	977,089	14,570,332	525,299	16,556	0	541,854
Plumas	1,074,979			5,182		45,473	25,003	1,150,637	88,078	1,190		89,268
Riverside	71,552,191	351,589	11,221,420	3,513,855		5,827,160	1,710,139	94,176,353	1,735,937	32,478	689,312	2,457,726
Sacramento	61,999,198	251,574	619,875	3,563,140	26,854	1,371,920	5,392,412	73,224,972	2,021,557	49,865		2,071,422
San Benito	1,722,463	7,751	15,000	83,445		75,962	84,125	1,988,746	220,976			220,976
San Bernardino	60,987,418	317,092	721,208	4,474,602		4,583,416	2,751,076	73,834,812	3,616,243	37,555	240,808	3,894,606
San Diego	136,322,649	465,817		5,935,477	35,296	2,470,908	7,922,568	153,152,715	3,071,040	165,335	416,262	3,652,637
San Francisco	55,308,507	797,643	453,625	2,207,474	43,761	4,049,143	6,724,078	69,584,231	1,531,154	382,193	831,579	2,744,927
San Joaquin	24,695,977	39,592		1,240,536		612,524	2,728,601	29,317,230	943,922	23,773	879,660	1,847,354
San Luis Obispo	11,015,101	23,518	86,875	325,425		975,620	364,696	12,791,235	372,324	29,685		402,008
San Mateo	28,808,229	139,843	237,500	1,528,209		694,639	2,587,304	33,995,724	782,524	17,200		799,724
Santa Barbara	18,124,406	26,092	196,333	1,318,036		390,884	1,946,763	22,002,513	881,360	41,788		923,148
Santa Clara	72,912,236	766,170	709,333	3,351,158		862,720	3,891,167	82,492,785	2,605,247	121,265	1,992,893	4,719,405
Santa Cruz	11,007,912	45,088		740,542		197,659	381,568	12,372,769	273,884	24,936		298,820
Shasta	8,953,752	24,411	78,750	162,338		709,622	338,760	10,267,633	690,315	10,320		700,635
Sierra	479,885	2,222		2,508		50,310	20,123	555,048				0
Siskiyou	2,354,266	6,207	30,000	52,740		284,037	165,755	2,893,005	416,099	18,712	120,691	555,503
Solano	18,421,971	64,068	190,792	331,384		364,637	823,459	20,196,311	752,302	37,072	142,366	931,740
Sonoma	18,392,500	76,804	193,167	1,218,138		350,105	2,047,457	22,278,171	928,946	41,788	341,504	1,312,238
Stanislaus	12,421,474	76,916		484,154		242,597	2,384,337	15,609,479	1,061,187	17,200		1,078,387
Sutter	3,521,259	12,299		245,208		163,048	240,647	4,182,461	286,118	86,250		372,368
Tehama	2,221,949	8,760		105,539		148,100	146,040	2,630,388	185,048			185,048
Trinity	1,069,091		6,875	41,778		166,185	71,121	1,355,049	71,440	0		71,440
Tulare	14,556,341	104,840		1,548,005		872,129	189,296	17,270,612	1,043,743	84,597		1,128,340
Tuolumne	2,686,784	11,781	26,250	8,909		97,667	68,393	2,899,784	282,312	23,233		305,545
Ventura	26,706,362	119,668		1,627,522		1,294,313	1,482,977	31,230,842	1,122,137	29,685	405,974	1,557,795
Yolo	6,645,047	28,646	82,500	428,699		456,923	423,424	8,065,239	355,161	3,651		358,812
Yuba	3,315,598	12,348	0	46,705		259,917	146,093	3,780,661	324,628	60,568		385,196
Total	1,477,126,717	10,560,486	104,406,155	89,076,471	137,445	62,900,282	106,222,032	1,850,429,587	51,142,108	4,022,247	10,316,960	65,481,315

FY 2012-2013 Total Revenues - All Funds
 Source: FY 2012-2013 Quarterly Financial Statement (4th Quarter)

Other Financing Sources														
Court	Interest Income	Investment Income	Donations	Local Fees	Non-Fee Revenues	Enhanced Collections	Escheatment	Prior Year Revenue	County Program - Restricted	Reimbursement Other	Sale of Fixed Assets	Other Financing Sources Other Miscellaneous	Total Other Financing Sources	Total
Alameda	88,822			2,151,698	147,924			-12,503	949,526	263,353		366,975	3,955,794	88,360,260
Alpine	1,944					17,256						16,727	35,927	335,305
Amador	1,225			133	21,946	33,654		8,172		14,130	2,750	1,132	83,142	2,238,608
Butte	30,496			16,768	100	675,157		0	0	165,792		11,415	899,728	9,643,929
Calaveras	5,445			39,316		101,304				39,282		522	185,868	2,071,802
Colusa	3,894			40,248		228,859						-125	272,877	1,306,429
Contra Costa	53,161			1,276,656		2,955,479		40,695	331,576	155,351		27,751	4,840,668	49,717,288
Del Norte	10,388			29,744	2,413	110,522			451	2,385		1,277	157,181	1,389,905
El Dorado	5,910			286,700	27,628	118,873		0	40,165	20,843		6,945	507,064	7,275,801
Fresno	24,791			1,344,617		1,518,097	16,775	-1,519	201,316	286,407	6,170	69,602	3,466,255	55,552,915
Glenn	697			56,672		458,369			40,581	288		65,822	622,430	2,841,923
Humboldt	6,556		50	134,371	53,238	11,982		2,508	3,412	10,606		4,390	227,112	7,427,076
Imperial	22,019			218,868	26,991	1,083,551	843	-16,635	151,568	244,975		102,711	1,834,891	8,019,053
Inyo	13,766			31,802	4,574	86,382			77,982	8,451			222,956	1,284,627
Kern	115,032			1,934,471	96,277	3,875,225	10,392		185,529	165,255		7,959,398	14,341,580	54,122,649
Kings	1,932			356,503	512	371,213			1,768	1,476		68,306	801,709	8,247,175
Lake	2,234		1,380		13,461		1,928	-4,144	2,206	35,899		121	53,085	3,695,261
Lassen	1,581		25	24,437	14,500	174,920	1,643		286	613	133,000	575	351,580	2,658,079
Los Angeles	637,921		337,961	23,173,746	5,614,909		879,600		712,728	3,125,320	5,239	79,423	34,566,848	600,654,430
Madera	10,926			234,093				42,005	13,862	6,421		8,804	316,111	7,615,331
Marin	15,523		0	424,657	40,929				6,293	29,632		9,473	526,508	15,252,210
Mariposa	323			21,725	100	81,130							103,277	1,065,140
Mendocino	2,190			61,825	2,943	3,297	6,739		1,954	13,458		231,350	323,756	6,469,487
Merced	20,174			261,750	7,722	110,342			13,976	43,541		22,906	480,410	12,436,588
Modoc	437			3,527	2,287	70,689		33	190			264	77,426	1,161,427
Mono	3,513			50,557			238	79,226	571	9,833		173	144,110	1,073,185
Monterey	23,172			386,857	9,817	56,371		759	90,191	57,406		8,580	633,151	17,365,117
Napa	9,848			320,184	318,735				15,150	6,963		13,032	683,913	8,613,944
Nevada	5,703		973	54,261	8,230	169,690		-61	35,118	88,781		5,352	368,047	6,660,663
Orange	140,071	0		5,588,726	689,195	4,276,911		-70,967	7,405,381	2,906,025		2,031,605	22,966,947	173,928,987
Placer	14,906			156,362	21,777				9,798	339,360		457	542,661	15,654,848
Plumas	2,911			11,186								64	14,161	1,254,066
Riverside	70,413		5	6,965,250	1,204,696	7,241,485		-107,007	943,001	4,732,052		16,318	21,066,213	117,700,292
Sacramento	128,515			1,268,815	11,240	1,196,711			827,847	1,137,028		28,396	4,598,552	79,894,947
San Benito	7,272		0	61,340				24,728	970	2,130		2,280	98,720	2,308,442
San Bernardino	19,410			479,458	4,972,530		-39	38,058	491,006	233,505	61,900	8,221	6,304,049	84,033,466
San Diego	111,179		213	1,041,860	638,230	7,931,420	68,075	202	2,060,848	340,617		41,472	12,234,114	169,039,467
San Francisco	88,397		1,380	213,830	25,842	2,130,829	369,232		933,167	509,713		64,894	4,337,284	76,666,441
San Joaquin	13,157			350,822	0	306,330	92,258	44,517	739,450	60,803		8,261	1,615,597	32,780,181
San Luis Obispo	9,891			646,126	41,443	367,827	72,164		50,766	230,538		13	1,418,768	14,612,012
San Mateo	45,839			856,012	11,060		8,428	5,085	162,068	84,960		13,361	1,186,812	35,982,260
Santa Barbara	29,674			544,604	157,888	976,858	31,142	21,364	1,005,120	47,165		9,465	2,823,280	25,748,941
Santa Clara	112,286		18,147	1,954,674		694,719	-138,526	323,765	410,518	2,298,127		1,613,529	7,287,238	94,499,427
Santa Cruz	10,862			364,574		276,082	46,931		55,299	223,455		21,403	998,606	13,670,195
Shasta	9,662			260,850	229	2,161,932	5,601	37,229	391,274	56,933		1,203	2,924,914	13,893,182
Sierra	471					47,559				2,768		19,288	70,085	625,133
Siskiyou	6,504			73,875	350	191,075		-34,628	4,889	15,837			257,903	3,706,410
Solano	14,030		28,440	701,037	4,527		59	0	236,442	97,305		14,460	1,096,300	22,224,351
Sonoma	23,641			314,724		1,163,030			92,222	42,133		14,522	1,772,015	25,362,424
Stanislaus	19,322			971,649		498,600		-2,349,255	162,216	413,433	240	93	-283,702	16,404,163
Sutter	21,777			154,349		171,833		30,636	5,059	1,022		62,304	446,981	5,001,810
Tehama	8,782			7,057		11,516				1,190		845	29,390	2,844,826
Trinity	994			15,362					6,000	16,309		88	38,754	1,465,243
Tulare	5,665			745,084	244,480	2,035,354	217	25	139,530	88,243		93,422	3,352,020	21,750,972
Tuolumne	1,170			47,835		64,707			41,709	39,196		67,487	262,104	3,467,434
Ventura	24,254			1,007,554	1,836,172	5,208,854		10,272	50,000	72,650		246,645	8,456,402	41,245,040
Yolo	12,323		1,800	401,200	119,945	781,850		-18,026		32,043		84	1,331,219	9,755,270
Yuba	4,862			175,176		496,880			10,000	4,255		36,913	728,086	4,893,944
Total	2,077,860	0	390,375	58,315,578	16,394,838	50,544,725	1,473,701	-1,813,247	19,060,891	18,904,863	209,299	13,499,994	179,058,876	2,094,969,778

FY 2012-2013 Total Expenditures by Component or Element - All Funds

Source: FY 2012-2013 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	1,929,236	3,801,869	1,551,825	3,668,942	6,979,698	17,931,568	89,801,341	
Alpine	179	53,358	6,146	14,560	40,799	115,043	424,614	
Amador	513,834	221,492	51,048	320,780	148,736	1,255,889	2,930,329	
Butte	369,775	525,915	447,561	259,436	928,449	2,531,136	13,426,769	
Calaveras	225,699	177,666	83,682	88,064	218,278	793,390	2,999,045	
Colusa	174,032	93,944	115,037	147,327	223,474	753,814	2,327,674	
Contra Costa	995,211	2,222,658	3,846,392	2,036,301	3,994,646	13,095,208	57,353,222	
Del Norte	185,290	325,914	158,051	45,000	142,781	857,035	3,590,915	
El Dorado	362,058	317,820	418,876	570,300	611,808	2,280,863	8,874,119	
Fresno	549,506	1,572,733	1,804,593	2,122,531	5,066,921	11,116,283	56,269,097	
Glenn	97,767	163,637	83,517	160,837	36,024	541,782	3,022,182	
Humboldt	246,460	326,472	174,939	381,408	401,399	1,530,678	7,650,397	
Imperial	461,994	302,172	395,291	529,518	380,217	2,069,191	12,299,907	
Inyo	164,324	101,856	127,632	283,910	289,725	967,448	3,077,834	
Kern	1,246,501	1,143,706	692,307	2,249,971	4,070,855	9,403,339	58,849,459	
Kings	474,727	297,815	303,156	808,226	549,441	2,433,364	9,029,763	
Lake	225,054	137,046	67,992	228,322	471,166	1,129,580	3,701,630	
Lassen	186,991	149,799	108,140	181,571	179,304	805,805	3,273,961	
Los Angeles	20,828,201	15,762,869	6,831,195	36,815,277	55,941,871	136,179,413	667,068,283	
Madera	446,908	283,438	215,463	237,816	264,974	1,448,600	8,909,833	
Marin	409,141	2,384,262	808,128	424,177	3,000,934	7,026,642	17,658,528	
Mariposa	74,732	109,566	19,643	213,270	132,407	549,616	1,348,398	
Mendocino	377,693	308,908	1,433	32,127	221,142	941,305	5,924,878	
Merced	308,112	341,174	882,584	1,105,704	947,131	3,584,706	13,232,353	
Modoc	136,640	83,394	18,072	15,438	149,706	403,250	1,214,185	
Mono	242,150	258,185	20,963	99,088	232,508	852,895	1,915,832	
Monterey	639,826	1,238,718	408,373	410,273	1,696,240	4,393,430	20,603,856	
Napa	489,583	352,376	243,677	151,125	1,082,476	2,319,237	9,161,372	
Nevada	266,269	263,754	466,689	160,930	686,128	1,843,769	7,073,388	
Orange	519,895	6,781,492	5,425,543	12,279,323	10,452,379	35,458,633	194,323,095	
Placer	634,015	483,369	363,556	2,128,410	700,706	4,310,056	16,715,746	
Plumas	151,068	17,072	32,752	34,736	142,235	377,863	1,728,049	
Riverside	2,259,380	3,805,821	4,371,140	5,830,924	7,838,823	24,106,088	125,806,609	
Sacramento	2,081,755	3,293,947	2,988,916	3,437,049	8,656,399	20,458,064	86,671,173	
San Benito	381,606	526,307	93,029		182,401	1,183,342	3,442,734	
San Bernardino	1,986,672	1,841,521	1,525,390	2,907,532	5,525,950	13,787,065	99,600,098	
San Diego	3,119,712	4,888,761	1,969,724	5,910,701	18,922,372	34,811,271	176,043,706	
San Francisco	590,270	2,284,258	5,543,851	2,462,997	7,193,554	18,074,930	73,494,102	
San Joaquin	559,379	697,364	516,989	809,468	2,533,468	5,116,668	31,506,603	
San Luis Obispo	646,071	449,232	302,506	498,898	1,719,094	3,615,801	16,082,159	
San Mateo	2,842,202	1,426,274	470,036	1,034,936	3,248,463	9,021,910	39,260,469	
Santa Barbara	762,343	1,195,401	669,234	84,135	2,572,353	5,283,467	29,609,774	
Santa Clara	2,894,351	5,135,607	1,759,041	10,026,585	6,592,168	26,407,752	109,687,355	
Santa Cruz	271,267	501,902	478,511	1,181,757	1,179,598	3,613,035	13,946,016	
Shasta	773,661	745,487	233,380	(9,159)	769,533	2,512,902	16,008,191	
Sierra	100,122	13,196	9,822		7,776	130,916	740,005	
Siskiyou	573,314	240,808	139,185	197,889	388,869	1,540,065	5,003,028	
Solano	590,828	665,024	702,557	776,008	1,141,866	3,876,284	21,762,779	
Sonoma	648,525	615,058	1,905,566	378,649	1,073,538	4,621,336	27,689,377	
Stanislaus	524,464	991,247	713,268	19,517	1,499,459	3,747,956	21,715,499	
Sutter	236,720	292,685	78,559	151,220	497,310	1,256,494	5,426,730	
Tehama	229,381	128,555	20,462		415,112	793,510	4,102,622	
Trinity	63,566	143,498	46,438	25,812	75,273	354,587	1,935,793	
Tulare	422,886	589,547	616,077	101,024	729,755	2,459,289	22,578,513	
Tuolumne	189,923	265,693	300,657	221,298	222,607	1,200,177	3,956,095	
Ventura	1,388,420	2,346,979	1,063,219	1,625,818	2,241,957	8,666,394	43,112,919	
Yolo	1,366,997	492,514	332,627	383,712	828,027	3,403,877	11,770,910	
Yuba	293,430	206,825	1,479	(103,345)	310,114	708,504	5,407,729	
Total	59,730,117	74,387,958	53,025,917	106,158,123	176,750,400	470,052,516	2,302,141,040	

FY 2012-2013 Total Expenditures by Object - All Funds
Source: FY 2012-2013 Quarterly Financial Statement (4th Quarter)

Court	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Prior Year Expense Adjustment	Total
Alameda	77,765,546	13,872,909	853,751		-2,690,865	89,801,341
Alpine	311,751	114,632	3,182		-4,951	424,614
Amador	2,333,443	589,242	7,644			2,930,329
Butte	10,000,594	3,195,056	231,119			13,426,769
Calaveras	2,406,652	591,171	1,222			2,999,045
Colusa	1,303,215	1,023,885	574			2,327,674
Contra Costa	42,278,327	13,983,438	864,945		226,512	57,353,222
Del Norte	2,514,365	1,040,325	8,313		27,912	3,590,915
El Dorado	6,938,467	1,883,437	52,114		102	8,874,119
Fresno	43,045,480	12,724,498	479,112		20,006	56,269,097
Glenn	1,897,732	1,119,665	4,913		-128	3,022,182
Humboldt	5,541,975	2,020,539	80,227		7,657	7,650,397
Imperial	8,567,489	3,650,066	82,352			12,299,907
Inyo	1,824,417	1,226,479	22,690		4,248	3,077,834
Kern	40,002,542	11,412,930	7,433,986			58,849,459
Kings	5,755,525	3,227,952	46,318		-32	9,029,763
Lake	2,221,475	1,423,762	48,031		8,362	3,701,630
Lassen	2,405,134	868,948	1,879		-2,000	3,273,961
Los Angeles	548,031,952	113,564,265	5,472,084		-17	667,068,283
Madera	7,352,752	1,628,128	114,196		-185,243	8,909,833
Marin	12,834,960	3,130,251	1,693,317			17,658,528
Mariposa	1,005,621	341,780	997			1,348,398
Mendocino	4,841,903	1,043,620	42,507		-3,153	5,924,878
Merced	10,355,248	2,741,387	136,009		-291	13,232,353
Modoc	825,103	388,726	356			1,214,185
Mono	1,375,694	538,121	2,017			1,915,832
Monterey	16,389,238	3,995,785	221,023		-2,191	20,603,856
Napa	7,318,549	1,817,684	25,139			9,161,372
Nevada	5,394,060	1,668,410	10,918			7,073,388
Orange	159,365,727	33,777,086	1,208,459		-28,176	194,323,095
Placer	13,046,514	3,153,635	515,596			16,715,746
Plumas	1,096,415	629,145	2,489			1,728,049
Riverside	99,376,010	25,040,507	1,192,364		197,728	125,806,609
Sacramento	72,137,029	13,684,763	849,380			86,671,173
San Benito	2,636,566	797,769	8,026		373	3,442,734
San Bernardino	80,648,489	18,246,011	782,051		-76,453	99,600,098
San Diego	143,120,482	31,872,519	1,045,185		5,520	176,043,706
San Francisco	54,683,101	18,100,328	710,673			73,494,102
San Joaquin	24,870,452	6,159,274	483,205		-6,329	31,506,603
San Luis Obispo	13,169,977	2,821,788	90,394			16,082,159
San Mateo	32,365,580	5,901,935	964,451		28,504	39,260,469
Santa Barbara	24,501,249	4,913,221	195,304			29,609,774
Santa Clara	88,994,131	14,640,926	802,298	5,250,000		109,687,355
Santa Cruz	11,276,832	2,282,690	1,136,493		-750,000	13,946,016
Shasta	12,853,432	2,959,837	194,922			16,008,191
Sierra	464,438	274,442	1,125			740,005
Siskiyou	3,888,782	1,078,453	43,321		-7,528	5,003,028
Solano	18,177,354	3,392,114	193,664		-353	21,762,779
Sonoma	21,405,038	4,588,778	1,699,974		-4,413	27,689,377
Stanislaus	19,162,987	3,545,916	187,881		-1,181,285	21,715,499
Sutter	4,400,757	1,028,889	11,650		-14,566	5,426,730
Tehama	3,168,966	925,413	4,566		3,676	4,102,622
Trinity	1,336,161	587,916	11,716		0	1,935,793
Tulare	16,987,429	5,475,202	115,844		38	22,578,513
Tuolumne	3,149,305	794,629	12,161			3,956,095
Ventura	32,549,563	10,234,187	458,357		-129,188	43,112,919
Yolo	8,641,983	3,022,114	99,558		7,255	11,770,910
Yuba	3,946,961	1,430,003	30,765		0	5,407,729
Total	1,844,260,918	426,186,581	30,992,809	5,250,000	-4,549,268	2,302,141,040

Constraints on Ending FY 2012-2013 Total Fund Balances All Funds
Source: FY 2012-2013 Quarterly Financial Statement (4th Quarter)

Court	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
Alameda		1,335,724		27,329,628		28,665,352
Alpine		1,872	28,800	478,220	135,032	643,924
Amador				175,536		175,536
Butte	17,167	193,307		1,553,635		1,764,108
Calaveras		84,139		699,584		783,723
Colusa	315	72,841	7,425	712,448		793,030
Contra Costa		1,310,246	3,500,000	6,236,843		11,047,089
Del Norte		11,367	352,000	1,723,110		2,086,477
El Dorado	186,327	372,455	256,010	389,403		1,204,195
Fresno	137,168	878,961	7,455,266			8,471,395
Glenn		162,209	80,342	336,480		579,031
Humboldt		139,292	750,000	406,145		1,295,437
Imperial	21,102	582,713	3,096,046	1,112,865		4,812,725
Inyo	5,150	475,606		947,618		1,428,373
Kern		1,947,042	2,605,080	5,021,570		9,573,692
Kings			48,000	416,665		464,665
Lake		52,253	149,456	327,659		529,368
Lassen		119,094		536,441		655,535
Los Angeles		13,817,565	753,000	43,850,445		58,421,010
Madera		140,440	385,823	1,497,542		2,023,805
Marin		118,972	154,634	1,960,515		2,234,121
Mariposa		3,900	36,130	275,432		315,462
Mendocino	345	11,348	930,078	262,215		1,203,986
Merced		2,463,603	2,543,253	55,652		5,062,508
Modoc		6,141		105,956		112,096
Mono		12,453	170,385	295,661		478,499
Monterey		206,561		3,188,816		3,395,377
Napa		70,497		1,944,487	5,983	2,020,966
Nevada	30,900	194,135				225,035
Orange	14,129,655	2,567,877	639,012	16,562,772		33,899,316
Placer		154,845	155,000	1,722,437		2,032,282
Plumas		8,443	258,432	313,436		580,311
Riverside	44,856	3,141,061		5,837,544		9,023,461
Sacramento		167,492		16,594,130		16,761,622
San Benito		14,711		1,105,503		1,120,214
San Bernardino		719,920	1,830,362	14,723,930		17,274,213
San Diego	448,681	7,077,972	10,036,501	612,000		18,175,154
San Francisco		90,704	4,000,000	11,755,363		15,846,067
San Joaquin		598,462	264,057	1,734,246		2,596,765
San Luis Obispo		389,277		2,510,912		2,900,189
San Mateo		1,893,693	56,000	3,832,291		5,781,984
Santa Barbara		2,581,860	2,573,419	575,664	7,695	5,738,638
Santa Clara		2,950,244		10,151,919		13,102,163
Santa Cruz		228	105,037	2,758,102		2,863,367
Shasta		1,137,053		640,385		1,777,438
Sierra		1,684	9,458	35,631		46,773
Siskiyou		58,379	755,320	796,337		1,610,035
Solano		418,167		2,416,916		2,835,083
Sonoma		1,126,122	399,792	3,494,649		5,020,563
Stanislaus		1,101,007	845,785	1,307,392		3,254,185
Sutter		212,804		994,266		1,207,070
Tehama		25,783		820,792		846,575
Trinity		20,451		319,246		339,697
Tulare		525,228	118,000	776,151		1,419,379
Tuolumne		15,534		439,046		454,580
Ventura		44,457		3,697,048		3,741,506
Yolo	548	273,516	1,733,286	659,629		2,666,979
Yuba		28,057	392,351	142,275		562,683
Total	15,022,214	52,129,765	47,473,540	209,170,582	148,710	323,944,811

Element and Component Definitions

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

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

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

FUND BALANCE POLICY

BACKGROUND

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

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

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

PURPOSE

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

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

POLICY

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

Fund Balance Classifications

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

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

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

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

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

Nonspendable Fund Balance

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

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

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

Restricted Fund Balance

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

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

Committed Fund Balance

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

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

[The following struckthrough language is suspended 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.