



## JUDICIAL COUNCIL OF CALIFORNIA

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# REPORT TO THE JUDICIAL COUNCIL

For business meeting on: January 22, 2015

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Title	Agenda Item Type
Judicial Council Report to the Legislature: Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year 2013– 2014	Action Required
	Effective Date
	January 22, 2015
Rules, Forms, Standards, or Statutes Affected	Date of Report
None	January 6, 2015
Recommended by	Contact
Judicial Council Staff	Patrick Ballard, 818-558-3115
Zlatko Theodorovic, Director	<a href="mailto:patrick.ballard@jud.ca.gov">patrick.ballard@jud.ca.gov</a>
Finance	

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### Executive Summary

Judicial Council staff recommends approving the *Report of Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year 2013–2014*, as required by Government Code sections 68502.5(b) and 77202.5(b), to be sent to the chairs of the Senate Committee on Budget and Fiscal Review, the Senate Committee on Judiciary, and the Assembly Committees on Budget and Judiciary.

### Recommendation

Judicial Council staff recommends that the Judicial Council:

1. Approve the *Report of Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year 2013–2014*; and
2. Direct Judicial Council staff to submit the report to the Legislature.

### **Previous Council Action**

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

### **Rationale for Recommendation**

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

### **Comments, Alternatives Considered, and Policy Implications**

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

### **Implementation Requirements, Costs, and Operational Impacts**

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

### **Attachments and Links**

1. *Report of Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year 2013–2014*



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MR. MARTIN HOSHINO  
*Administrative Director,*  
*Judicial Council*

January 6, 2015

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

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

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

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

*Re: Report of Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year 2013–2014, as required by Government Code sections 68502.5(b) and 77202.5(b)*

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

Attached is the Judicial Council report required by Government Code sections 68502.5(b) and 77202.5(b) on trial court financial information for fiscal year (FY) 2013–2014. 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, 2014, in their FY 2013–2014 fourth quarter Quarterly Financial Statements.

Attachment 1 displays the FY 2013–2014 total revenues in three categories: state financing sources, grants, and other financing sources. The majority of the courts' revenue in the state financing sources category as well as their total revenue funding is provided by the Trial Court Trust Fund. State financing sources also include reimbursements for court interpreters and other costs. Grant funding for Assembly Bill 1058 (Stats. 1996, ch. 957) child support commissioners/facilitators is a significant portion of grant revenue. Local fees and the recovery of costs for comprehensive collection programs are significant portions of other financing sources revenue.

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

Attachment 3 displays total expenditures by object. An "object" refers to the type of costs incurred such as salaries, supplies, or equipment. Aside from prior year adjustments, the four areas with reported FY 2013–2014 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.<sup>1</sup>

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

Table 1 displays the classifications of FY 2013–2014 ending fund balances for the 58 trial courts combined. Of the total, 90.7 percent of statewide fund balances were nonspendable or beyond the discretion of any individual court, and 9.0 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	Percentage of Total	
Nonspendable	\$ 27,259,639	12.9%	90.7%
Restricted	55,690,158	26.4%	
Committed	108,110,070	51.3%	
Assigned	18,857,005	9.0%	9.0%
Unassigned	754,470	0.4%	0.4%
<b>Classification Total*</b>	<b>\$ 210,671,342</b>	<b>100.0%</b>	<b>100.0%</b>

\* Note, the classification total does not reflect the Superior Court of Amador’s 2013-2014 negative ending fund balance of (\$9,350).

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.

<sup>1</sup> Suspended for the period 6/30/2012 to 06/30/2016

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

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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.

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

Sincerely,

Martin Hoshino  
Administrative Director  
Judicial Council of California

MH/PB

Attachments:

1. FY 2013–2014 Total Revenues—All Funds
2. FY 2013–2014 Total Expenditures by Component or Element—All Funds
3. FY 2013–2014 Total Expenditures by Object—All Funds
4. Constraints on Ending FY 2013–2014 Total Fund Balances—All Funds
5. Element and Component Definitions
6. Judicial Council Fund Balance Policy (as revised October 28, 2014)

cc: Diane F. Boyer-Vine, Legislative Counsel

Danny Alvarez, Secretary of the Senate

E. Dotson Wilson, Chief Clerk of the Assembly

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

Fredericka McGee, Special Assistant, Office of Assembly Speaker Toni G. Atkins

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

Tina McGee, Executive Secretary, Legislative Analyst's Office

Madelynn McClain, Program Budget Analyst, Department of Finance

Peggy Collins, Principal Consultant, Joint Legislative Budget Committee

Julie Salley-Gray, Consultant, Senate Budget and Fiscal Review Committee

Matt Osterli, Consultant, Senate Republican Fiscal Office

Marvin Deon, Consultant, Assembly Budget Committee

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Jolie Onodera, Consultant, Senate Appropriations Committee

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Leora Gershenzon, Counsel, Assembly Judiciary Committee

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Paul Dress, Consultant, Assembly Republican Policy Office

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*Administrative Director,*  
*Judicial Council*

Report title: *Report of Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year 2013–2014*

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

Date of report: January 6, 2015

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) 2013–2014, 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 2013–2014 fourth quarter Quarterly Financial Statements. For FY 2013–2014, the trial courts reported revenues of \$2.262 billion, expenditures of \$2.375 billion, and fund balances totaling \$210.7 million, of which, based on Governmental Accounting Standards Board Statement No. 54 classifications, \$27.2 million was nonspendable, \$55.7 million restricted, \$108.1 million committed, \$18.9 million assigned, and \$754,470 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 415-865-7983.

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*Administrative Director  
Judicial Council of California*

**Curt Soderlund**  
*Chief Administrative Officer*

**ADMINISTRATIVE DIVISION**

**FINANCE**

**Zlatko Theodorovic**  
*Director*

**Patrick Ballard**  
*Supervisor/Primary Author of Report*

**FY 2013-2014 Total Revenues - All Funds**  
 Source: FY 2013-2014 Quarterly Financial Statement (4th Quarter)

Court	State Financing Sources							Grants				
	Trial Court Trust Fund	Trial Court Improvement and Modernization Fund	Judges' Compensation	Court Interpreter	Civil Coordination Reimbursement	MOU Reimbursements	State Financing Sources Other Miscellaneous	Total State Financing Sources	AB 1058 Commissioner / Facilitator	Other Judicial Council Grants	Non-Judicial Council Grants	Total Grants
Alameda	79,955,154	920,744	681,267	3,799,676		881,065	3,102,046	89,339,952	1,850,608	600,676	1,251,253	3,702,537
Alpine	520,222			294		33,975	20,340	574,831				0
Amador	2,142,745	-114		23,528		120,325	51,756	2,338,241	104,829	12,000		116,829
Butte	8,687,885	29,216	83,137	143,367		816,420	124,076	9,884,101	474,457	267,776		742,232
Calaveras	2,133,726	6,148		12,316		122,505	50,506	2,325,201	274,683	1,500	50,000	326,183
Colusa	1,504,976	2,894		93,495		38,006	24,773	1,664,144	124,855			124,855
Contra Costa	42,113,255	0	349,600	1,536,092		4,411,834	1,396,191	49,806,972	1,326,268	237,073		1,563,341
Del Norte	2,390,921	3,927		30,960		266,806	94,129	2,786,743	115,117	0		115,117
El Dorado	6,591,446	23,701		165,235		169,701	213,119	7,163,202	391,276	35,731		427,007
Fresno	39,146,387	120,993	403,381	2,124,578		4,639,573	3,340,364	49,775,276	2,351,035	343,396	268,730	2,963,161
Glenn	1,839,397	3,854	11,000	57,513		100,575	54,665	2,067,004	262,181	21,082		283,263
Humboldt	6,323,093	17,826	52,500	77,213		749,519	73,084	7,293,235	182,334	19,005		201,339
Imperial	8,419,747	19,381		456,496		205,311	125,538	9,226,473	288,900			288,900
Inyo	2,003,256	39,710		50,714		127,884	75,586	2,297,150	146,594	13,050		159,644
Kern	34,655,680	104,900		2,033,443		3,787,370	3,623,359	44,204,752	1,367,561	19,227		1,386,788
Kings	6,377,435	22,603		263,875		1,099,868	45,117	7,808,898				386,476
Lake	3,152,009	26,122		70,020		75,142	9,123	3,332,416	241,204	10,978		252,181
Lassen	2,319,678	4,769		7,394		228,301	7,839	2,567,981	97,022	13,048		110,069
Los Angeles	452,322,739	2,648,377	88,876,761	33,463,943	754,468	6,190,303	18,887,969	603,144,560	8,728,058	1,000,451	1,735,716	11,464,224
Madera	6,753,320	35,945		494,725		372,731	384,825	8,041,546	384,593	10,999		395,592
Marin	13,437,200	34,076		465,631		145,000	644,512	14,726,419	268,309	20,272		288,582
Mariposa	983,112		11,000	22,251		71,465	22,300	1,110,128				88,069
Mendocino	4,680,063	12,166	60,000	246,047		204,633	311,770	5,514,679	262,960	73,542		336,502
Merced	11,066,813	56,815		788,314		728,288	774,827	13,415,057	834,972	0		834,972
Modoc	930,698	100		5,534		56,691	31,967	1,024,990	71,833	14,689		86,521
Mono	1,231,718	1,822	11,000	32,708		50,863	85,641	1,413,752	78,195			78,195
Monterey	16,481,193	57,146	173,421	903,672		636,974	277,496	18,529,902	630,369	41,143		671,512
Napa	6,990,060	18,084	45,000	474,757		258,819	309,796	8,096,516	315,566	57,872		373,438
Nevada	5,028,347	28,399	45,000	26,160		292,848	95,494	5,516,248	570,286	22,613		592,900
Orange	135,543,189	953,184	1,104,299	8,496,352	18,977	7,421,613	6,957,857	160,495,471	3,006,257	146,225	80,316	3,232,798
Placer	13,578,365	42,573		346,513		536,727	634,796	15,138,974	518,805	0		518,805
Plumas	1,469,367			9,658		48,128	14,929	1,542,082	162,684	23,741		186,425
Riverside	85,874,547	262,742	11,375,471	3,045,667		5,429,993	923,657	106,912,077	2,002,615	25,982	574,438	2,603,035
Sacramento	70,829,116	186,377	567,710	3,214,713	8,777	1,310,023	3,560,591	79,677,307	1,790,080	59,741		1,849,820
San Benito	2,673,830	7,751	15,000	94,120		77,446	34,642	2,902,789	225,693			225,693
San Bernardino	77,734,409	267,920	659,951	4,405,781		4,511,493	1,540,672	89,120,226	3,848,578	34,153	235,701	4,118,432
San Diego	140,581,807	451,040		5,700,160	27,279	1,603,040	2,853,598	151,216,925	3,121,084	381,709	15,896	3,518,689
San Francisco	55,654,062	753,390	472,527	2,366,046	16,354	5,124,055	5,487,134	69,873,568	1,463,355	315,828	251,275	2,030,457
San Joaquin	26,295,013	91,263		1,185,983		522,542	1,245,356	29,340,157	988,172	43,371	742,097	1,773,641
San Luis Obispo	12,476,533	57,838	90,000	340,512		2,029,052	298,958	15,292,893	414,169	32,055		446,224
San Mateo	31,545,613	97,399	239,036	1,569,884		832,237	2,411,112	36,695,281	683,408	43,254		726,661
Santa Barbara	20,422,753	56,712	188,907	1,428,941		407,456	1,597,662	24,102,430	730,424	41,197		771,621
Santa Clara	79,654,986	685,603	708,362	3,798,049		796,369	2,309,467	87,952,837	2,606,208	145,244	937,909	3,689,360
Santa Cruz	11,230,928	35,288		742,457		193,821	203,557	12,406,051	322,313	29,000		351,313
Shasta	10,411,006	27,416	71,959	239,700		720,501	262,222	11,732,804	614,929	34,184		649,113
Sierra	524,994	22		2,921		35,525	9,615	573,077				0
Siskiyou	3,284,998	6,208	30,000	59,871		333,497	91,037	3,805,611	412,457	19,699	89,518	521,675
Solano	19,440,948	56,877	186,148	361,122		323,057	356,659	20,724,811	757,712	31,922	334,129	1,123,763
Sonoma	21,356,697	139,279	186,148	1,239,741		248,099	1,172,049	24,342,013	836,333	41,197	74,414	951,944
Stanislaus	17,491,116	69,188		691,616		247,745	1,305,230	19,804,896	1,183,619	14,676		1,198,295
Sutter	4,192,539	12,300		202,151		141,947	159,760	4,708,697	307,480	86,250		393,730
Tehama	3,116,254	58,908		241,465		140,047	108,184	3,664,858	148,914	21,998		170,912
Trinity	1,414,254		0	17,120		110,027	53,679	1,595,080	47,844			47,844
Tulare	15,572,537	56,577		1,410,042		927,271	33,744	18,000,171	995,751	81,839		1,077,591
Tuolumne	2,937,261		26,774	17,469		137,163	50,351	3,169,018	286,816	19,630	30,000	336,446
Ventura	29,801,349	109,941		1,626,577		1,388,588	968,752	33,895,207	1,067,772	29,312	304,915	1,401,999
Yolo	8,550,664	28,527	75,637	524,562		497,926	210,076	9,887,392	322,160	10,825		332,985
Yuba	3,616,513	12,959		37,592		271,914	90,867	4,029,845	316,885	69,922		386,807
<b>Total</b>	<b>1,677,457,924</b>	<b>8,766,885</b>	<b>106,800,997</b>	<b>91,286,737</b>	<b>825,854</b>	<b>63,250,098</b>	<b>69,204,421</b>	<b>2,017,592,915</b>	<b>51,401,125</b>	<b>4,619,074</b>	<b>6,976,307</b>	<b>62,996,506</b>

**FY 2013-2014 Total Revenues - All Funds**  
 Source: FY 2013-2014 Quarterly Financial Statement (4th Quarter)

Court	Other Financing Sources												Total Other Financing Sources	Total
	Interest Income	Investment Income	Donations	Local Fees	Non-Fee Revenues	Enhanced Collections	Escheatment	Prior Year Revenue	County Program - Restricted	Reimbursement Other	Sale of Fixed Assets	Other Financing Sources Other Miscellaneous		
Alameda	96,353			2,388,703	147,271	4,321,510		0	986,232	209,549		239,261	8,388,879	101,431,368
Alpine	1,741					17,256		14,283			3,783	13,830	50,893	625,724
Amador	665			750	21,572	57,801				10,144		45	90,976	2,546,046
Butte	11,625			22,755		664,219				179,540		25,217	903,357	11,529,691
Calaveras	2,759			24,066		120,189				7,057		617	154,688	2,806,071
Colusa	1,825			35,437		229,097		0		2,797		653	269,809	2,058,808
Contra Costa	43,656			1,081,616		2,244,630		-155,422	318,166	249,894		205,500	3,988,041	55,358,354
Del Norte	5,605			26,679	3,872	157,614		0	384			1,892	196,047	3,097,906
El Dorado	4,440			255,271	10,544	135,641		-4,824	34,169	14,607		8,497	458,345	8,048,554
Fresno	31,816		500	1,137,624		1,232,194			193,719	309,745	150	87,983	2,993,730	55,732,168
Glenn	255			53,006		444,802		4,184	54,625	363		2,625	559,860	2,910,127
Humboldt	5,803		2,266	115,899	57,536	11,142		-6,200	3,370	8,427		788	199,030	7,693,603
Imperial	13,561			231,150	29,266	1,080,800	226		137,084	325,167		1,846	1,819,099	11,334,472
Inyo	-22			26,597	2,340	84,109		12,600	76,644	2,301			204,569	2,661,363
Kern	73,507			1,688,762	67,029	3,156,433	1,076		174,821	171,768		7,775,148	13,108,544	58,700,084
Kings	1,856			363,848	516	418,045			1,570	5,450		260,952	1,052,238	9,247,612
Lake	2,478			12,819	16,674		851	-5,272	2,053	25,245		1,228	56,076	3,640,674
Lassen	1,417			20,131	10,000	204,153						689	236,390	2,914,440
Los Angeles	804,096		334,210	22,102,191	5,127,178		757,556	0		2,699,523	5,541	41,993	31,872,288	646,481,072
Madera	8,061			223,548			35,421	72,901	13,404	18,619		2,745	374,700	8,811,837
Marin	11,286			403,404	30,879			0	16,409	21,516		2,979	486,473	15,501,474
Mariposa	97			17,854	0	140,456				1,890			160,298	1,358,495
Mendocino	5,301			202,945	3,017	10,447			1,949			385,058	608,718	6,459,900
Merced	24,408			263,335	8,602	153,974		16,261	9,771	43,612		23,242	543,205	14,793,233
Modoc	670			4,053	715	65,277		2,196	142	2,478		55	75,586	1,187,098
Mono	1,040			35,111				-1,238	160	1,467		191	36,732	1,528,679
Monterey	17,519			361,119	11,360	63,908	34,173	698	68,305	59,835		15,088	632,006	19,833,420
Napa	9,686			356,031	320,398					8,137		193	694,445	9,164,399
Nevada	3,902			37,176	10,054	243,734			42,936	75,716		27,394	440,913	6,550,061
Orange	121,436			4,991,766	783,890	4,333,408		-83,493	7,304,127	4,704,417		186,585	22,342,136	186,070,405
Placer	18,926			199,885	19,160				8,307	363,273		6,571	616,121	16,273,901
Plumas	2,028			6,912								471	9,410	1,737,918
Riverside	77,915		0	6,434,666	1,197,290	8,071,541		-1,046	927,599	5,706,663		21,090	22,435,717	131,950,830
Sacramento	81,493		5,000	1,257,232	14,493	1,364,230	3,548		677,818	1,013,501		-12,598	4,404,715	85,931,842
San Benito	4,287			54,127				12,404	759	1,949		3,840	77,365	3,205,846
San Bernardino	40,636			2,956,748	2,090,862			0	531,861	223,592		37,592	5,881,290	99,119,949
San Diego	231,543		6	867,561	369,582	7,343,823	4,841	0	1,926,755	205,901		91,291	11,041,303	165,776,917
San Francisco	87,207		1,444	218,267	10,658	2,637,886			607,375	529,555		76,299	4,168,693	76,072,718
San Joaquin	21,245			379,336		380,781		-21,442	908,098	72,161		11,206	1,751,385	32,865,182
San Luis Obispo	11,370			548,701	42,751	348,157		0	42,901	366,576			1,360,455	17,099,572
San Mateo	46,286			841,581	8,886			5,865	160,403	83,926		10,437	1,157,384	38,579,326
Santa Barbara	18,051			335,146	125,001	1,042,710			1,058,511	111,848	1,961	2,280	2,695,508	27,569,560
Santa Clara	72,446		57,852	1,494,967		665,673	157,354		312,350	2,971,049		1,673,810	7,405,500	99,047,697
Santa Cruz	9,375			293,359		215,239			54,211	180,068		17,061	769,312	13,526,676
Shasta	7,154			294,593	617	2,325,443	13,015	52,468	449,674	102,670	2,150	16,881	3,264,664	15,646,581
Sierra	463			25,734						5,270		22,438	53,906	626,983
Siskiyou	4,258			69,141	724	278,015		5,263	2,756	4,134		88	364,379	4,691,665
Solano	16,231			562,275	13,442			0	318,609	27,039		10,682	948,279	22,796,853
Sonoma	21,883			267,588		1,451,017		6,699	36,959	283,124		1,882	2,069,153	27,363,109
Stanislaus	15,610			746,394		499,721		-26,113	164,820	358,572		3,561	1,762,565	22,765,756
Sutter	16,545			141,024		231,545		106,453	6,279	1,641		62,517	566,004	5,668,431
Tehama	5,369			14,854		120,248				8,968		3,807	153,247	3,989,016
Trinity	361			9,349						65,203		184	75,097	1,718,021
Tulare	8,808			739,333	255,266	2,027,339	70	-2,180	137,992	1,040,507		234,786	4,441,922	23,519,683
Tuolumne	1,490			52,831		66,278			42,464	42,749		12	205,825	3,711,288
Ventura	26,107			1,245,566	1,506,129	5,746,374		7,053	50,000	61,465		18,859	8,661,552	43,958,758
Yolo	8,650		3,150	274,362	175,972	692,080		-15,988		53,690		1,628	1,193,543	11,413,920
Yuba	3,041			146,255	9,464	413,822		136,651	10,000	955		5,326	725,515	5,142,167
<b>Total</b>	<b>2,165,619</b>	<b>0</b>	<b>404,428</b>	<b>56,935,698</b>	<b>12,503,010</b>	<b>55,538,498</b>	<b>1,008,130</b>	<b>132,759</b>	<b>17,876,540</b>	<b>23,045,312</b>	<b>13,585</b>	<b>11,634,296</b>	<b>181,257,877</b>	<b>2,261,847,297</b>

## FY 2013-2014 Total Expenditures by Component or Element - All Funds

Source: FY 2013-2014 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	29,015,056	12,879,009	5,656,798	11,959,607	3,381,186	4,234,782	2,106,581	3,045,027	72,278,046	3,386,480	982,945	4,369,426
Alpine	248,432			9,080	5,877	294		33,479	297,162	27,634		27,634
Amador	634,018	352,739	255,845	205,234	53,883	20,702	51,754	2,133	1,576,309	57,801		57,801
Butte	2,892,561	1,459,053	385,953	2,082,874	677,096	143,657	198,296	492,814	8,332,302	460,649	422,767	883,416
Calaveras	757,820	373,778	179,778	444,398	278,908	40,645	31,614	41,598	2,148,539	159,126	3	159,129
Colusa	252,537	261,368	40,539	323,256	442,484	111,769	23,222	5,480	1,460,654	229,082		229,082
Contra Costa	12,774,086	4,940,220	3,988,464	9,753,011	3,457,979	1,841,995	1,589,328	539,806	38,884,888	3,109,098	146,786	3,255,885
Del Norte	609,258	466,092	132,143	936,553	360,682	34,926	27,409	12,788	2,579,852	165,185		165,185
El Dorado	2,138,889	713,152	354,184	1,550,497	346,941	158,183	202,877	28,696	5,493,419	156,074	305,628	461,702
Fresno	14,234,570	8,855,341	3,805,362	11,588,386	2,627,581	2,060,696	1,094,141	591,430	44,857,506	1,232,262	129,599	1,361,861
Glenn	454,594	512,250	58,529	664,239	115,006	107,581	55,566	10,845	1,978,611	459,737	417	460,153
Humboldt	2,759,161	1,149,574	590,393	1,621,177	182	83,022	290,654	129,695	6,623,858			-
Imperial	3,122,012	2,243,668	903,122	777,305	685,812	473,396	261,916	363,378	8,830,610	1,036,713	124,955	1,161,669
Inyo	440,211	295,663	56,004	552,183	244,750	79,437	190,033	135,105	1,993,386	79,866	76,462	156,328
Kern	13,303,000	4,886,925	2,716,819	8,548,950	2,912,787	2,192,029	1,162,356	345,380	36,068,247	3,177,066	7,258,723	10,435,789
Kings	2,258,781	1,015,582	680,921	1,248,001	222,489	274,863	215,218	502,492	6,418,347	418,045	8,593	426,639
Lake	427,946	305,902	87,408	550,812	1,018,205	81,040	30,391	184,152	2,685,855		2,598	2,598
Lassen	275,674	291,040	135,729	670,787	293,653	8,649	55,664	296,631	2,027,826	223,529	337	223,867
Los Angeles	259,815,603	74,250,395	32,726,014	50,241,558	27,833,175	33,814,928	19,141,499	11,173,676	508,996,849			-
Madera	3,089,526	1,194,312	424,985	1,624,109	120,734	555,984	375,764	271,582	7,656,996			-
Marin	4,438,293	1,603,357	1,820,990	1,219,498	233,962	575,416	286,961	12,848	10,191,326			-
Mariposa	224,830	153,649	56,405	159,767	69,048	36,775	20,660	644	721,777	140,443		140,443
Mendocino	1,260,095	686,718	273,368	1,057,471	1,270,868	250,758	215,195	273,536	5,288,008			-
Merced	3,416,556	1,478,055	668,656	1,579,116	161,715	815,538	314,464	13,466	8,447,567	153,974	166	154,140
Modoc	235,396	303,892	108,854	204,828	486	5,899	5,897		865,252	65,720	3,150	68,870
Mono	320,323	494,770	168,895	151,327		34,841	30,648	(4,024)	1,196,780	12,150	160	12,310
Monterey	6,187,346	4,290,939	1,248,542	2,618,308	550,212	957,470	638,630	635,618	17,127,065	68,876	42,979	111,855
Napa	3,138,362	1,228,954	569,628	1,328,774	32,528	497,770	182,578	237,822	7,216,416	18,683	15,555	34,238
Nevada	1,119,258	1,118,229	524,819	1,666,628	10,509	76,193	94,122	374,999	4,984,758	243,734		243,734
Orange	66,592,478	18,751,185	8,014,508	26,705,030	17,911,820	8,880,412	3,525,305	3,860,938	154,241,676	4,333,408	1,869,214	6,202,622
Placer	4,426,740	2,290,827	731,876	3,140,401	514,200	363,861	318,988	26,783	11,813,677		160	160
Plumas	525,515	325,848	70,775	399,166	324,602	21,636	57,849	5,509	1,730,899		(267)	(267)
Riverside	40,388,719	18,715,178	7,947,046	19,996,104	500	3,604,404	2,418,737	2,513,240	95,583,929	7,502,135	54,420	7,556,555
Sacramento	31,323,319	8,034,659	4,931,091	11,710,764	4,375,258	3,823,965	1,668,577	1,961,646	67,829,278	1,391,054	180,790	1,571,844
San Benito	266,954	792,816	243,869	770,849		94,730	13,004	100,473	2,282,695		2,800	2,800
San Bernardino	31,004,536	9,401,528	6,253,458	18,383,707	11,361,169	4,513,204	2,213,954	2,818,603	85,950,158		572,051	572,051
San Diego	57,714,171	24,965,744	8,023,295	22,473,647	2,576,566	5,792,343	3,033,761	772,534	125,352,061	9,296,446	1,435,989	10,732,435
San Francisco	23,586,476	8,008,234	4,258,391	10,493,902	4,617,914	2,398,560	2,580,639	123,657	56,067,774	2,664,790	61,383	2,726,173
San Joaquin	9,022,076	6,003,621	2,176,095	4,447,726	1,629,639	1,327,447	800,066	681,440	26,088,111	380,781	293,023	673,804
San Luis Obispo	5,366,484	2,995,037	1,250,762	2,140,593	334,263	424,032	417,179	5,924	12,934,274	348,157	2,298	350,455
San Mateo	13,254,455	4,781,465	3,603,488	4,590,100	393,160	1,678,311	955,374	480,254	29,736,605	1,378	760	2,138
Santa Barbara	8,100,831	3,485,147	1,803,922	2,045,418	3,289,329	1,311,804	769,954	826,202	21,632,607	904,473	917,389	1,821,862
Santa Clara	28,268,697	17,789,986	9,264,610	17,116,897	489,694	4,600,099	1,414,835	553,323	79,498,141		2,082,783	2,082,783
Santa Cruz	4,544,872	1,391,837	888,179	1,421,228	575,916	834,044	371,933	11,185	10,039,194	215,239	855,291	1,070,529
Shasta	3,512,792	1,489,616	1,022,745	2,482,925	741,752	403,331	272,394	2,397,974	12,323,528	1,708,712	773,241	2,481,953
Sierra	58,654	105,175	110,017	88,826	62,920	2,239	23,208		451,038	74,292	1,652	75,944
Siskiyou	688,379	695,723	(53,551)	1,251,387	226,577	75,992	125,875	4,154	3,014,537	611,419		611,419
Solano	9,529,198	4,473,001	1,448,370	3,320,210		426,186	695,306	564	19,892,835			-
Sonoma	10,477,711	2,076,921	1,041,242	3,185,125	2,681,236	1,398,747	614,806	389,891	21,865,678	1,451,017	12,000	1,463,017
Stanislaus	5,738,380	3,706,250	1,788,673	4,820,475	362,052	691,747	445,774	54,628	17,607,980	456,563	59,410	515,974
Sutter	745,828	1,091,113	446,059	931,612	237,957	248,241	107,597	304,926	4,113,333	205,910	4,072	209,982
Tehama	1,120,208	246	(68,749)	407,373	1,526,677	294,972	163,986	699	3,445,411	39,875	420	40,295
Trinity	337,527	113,241	42,065	245,142	159,802	16,395	28,783	447,933	1,390,888		80,239	80,239
Tulare	7,019,989	2,357,189	1,007,549	3,050,069	2,544,026	1,617,726	719,469	118,127	18,434,143	2,027,339	84,237	2,111,576
Tuolumne	1,150,016	481,310	182,245	582,117	91,461	30,782	85,852	150,203	2,753,986	66,278	50,768	117,046
Ventura	13,274,216	1,977,633	1,500,056	5,286,520	3,701,915	1,637,678	1,042,817	1,671,802	30,092,636	5,801,597		5,801,597
Yolo	3,495,286	1,060,233	314,379	1,093,261	514,846	543,637	348,446	409,123	7,779,212	692,080	78,435	770,516
Yuba	1,199,785	677,349	157,155	1,262,965	131,209	40,310	113,225	104,347	3,686,345	453,406	10,000	463,406
<b>Total</b>	<b>752,578,486</b>	<b>275,842,742</b>	<b>127,018,767</b>	<b>289,181,271</b>	<b>108,785,198</b>	<b>96,666,072</b>	<b>54,241,129</b>	<b>40,547,175</b>	<b>1,744,860,838</b>	<b>55,708,278</b>	<b>19,004,383</b>	<b>74,712,662</b>

## FY 2013-2014 Total Expenditures by Component or Element - All Funds

Source: FY 2013-2014 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	1,671,941	3,891,732	4,830,845	5,430,094	7,854,907	23,679,519	100,326,991	
Alpine		60,985	29,623	76,306	37,406	204,320	529,115	
Amador	395,030	213,646	56,024	294,546	137,575	1,096,821	2,730,931	
Butte	340,321	478,798	698,296	355,330	665,134	2,537,880	11,753,598	
Calaveras	231,734	197,321	83,961	105,746	260,837	879,599	3,187,267	
Colusa	170,646	112,632	87,055	161,709	196,831	728,874	2,418,610	
Contra Costa	931,793	6,909,896	3,665,314	2,182,671	4,790,718	18,480,392	60,621,164	
Del Norte	201,384	297,131	175,184	47,372	343,618	1,064,689	3,809,726	
El Dorado	376,378	280,025	652,426	271,797	914,757	2,495,382	8,450,503	
Fresno	600,411	1,832,135	1,651,324	2,376,862	8,171,508	14,632,240	60,851,608	
Glenn	59,693	161,213	71,128	227,810	80,932	600,776	3,039,541	
Humboldt	264,133	367,007	208,461	400,450	553,055	1,793,106	8,416,964	
Imperial	421,136	1,180,298	523,712	605,759	564,496	3,295,401	13,287,680	
Inyo	180,207	111,551	525,711	147,588	336,646	1,301,703	3,451,417	
Kern	1,709,637	1,074,153	701,075	4,258,989	5,387,786	13,131,639	59,635,675	
Kings	446,738	327,442	320,846	879,120	798,263	2,772,409	9,617,394	
Lake	178,085	140,440	42,479	218,942	589,296	1,169,242	3,857,695	
Lassen	156,444	99,859	218,156	127,905	133,110	735,474	2,987,167	
Los Angeles	19,915,519	19,279,524	6,889,886	39,226,006	70,076,862	155,387,797	664,384,645	
Madera	435,937	305,545	220,387	557,309	545,422	2,064,602	9,721,598	
Marin	433,409	2,887,512	1,010,953	388,621	2,423,196	7,143,690	17,335,016	
Mariposa	68,924	128,227	23,018	404,595	151,439	776,203	1,638,422	
Mendocino	354,861	359,144	89,421	54,686	438,360	1,296,473	6,584,480	
Merced	292,689	328,483	1,525,126	1,772,280	3,145,848	7,064,426	15,666,132	
Modoc	52,307	74,625	9,058	15,147	172,951	324,087	1,258,209	
Mono	246,566	232,595	41,748	57,989	194,264	773,162	1,982,252	
Monterey	776,938	1,089,584	461,729	370,545	2,090,127	4,788,923	22,027,842	
Napa	522,565	406,407	259,684	180,945	1,599,807	2,969,408	10,220,062	
Nevada	267,091	268,563	364,248	138,868	415,753	1,454,523	6,683,015	
Orange	588,941	12,510,521	5,477,530	15,610,732	14,980,128	49,167,852	209,612,151	
Placer	621,395	534,418	327,153	3,005,976	1,177,586	5,666,527	17,480,364	
Plumas	248,693	62,551	34,061	19,874	141,492	506,671	2,237,303	
Riverside	2,310,056	3,831,632	5,698,802	6,607,822	9,207,209	27,655,520	130,796,004	
Sacramento	1,852,160	7,769,450	1,539,775	4,018,407	10,370,121	25,549,913	94,951,035	
San Benito	612,818	496,626	105,285		477,569	1,692,298	3,977,793	
San Bernardino	2,076,510	2,001,342	1,580,007	3,461,803	9,107,791	18,227,453	104,749,662	
San Diego	2,982,453	4,852,104	2,073,922	5,886,018	16,942,300	32,736,797	168,821,294	
San Francisco	530,003	2,146,592	9,897,386	2,582,419	7,483,187	22,639,587	81,433,534	
San Joaquin	651,686	751,030	565,719	795,975	2,737,001	5,501,411	32,263,325	
San Luis Obispo	729,512	509,445	317,815	688,125	2,869,632	5,114,529	18,399,258	
San Mateo	3,036,282	1,479,653	398,867	1,071,795	3,881,126	9,867,722	39,606,466	
Santa Barbara	600,820	1,341,267	651,365	18,501	1,501,090	5,203,043	28,657,511	
Santa Clara	3,207,586	5,833,830	1,750,027	7,019,201	7,051,508	24,862,152	106,443,077	
Santa Cruz	310,037	665,270	365,969	1,096,375	1,264,212	3,701,862	14,811,585	
Shasta	703,551	569,708	291,013	44,203	644,400	2,252,875	17,058,356	
Sierra	94,370	11,078	8,462		6,924	120,833	647,816	
Siskiyou	486,379	206,858	140,203	670,932	641,459	2,145,830	5,771,786	
Solano	622,387	794,974	678,070	814,942	1,370,746	4,281,119	24,173,953	
Sonoma	636,871	588,541	2,046,782	412,290	1,327,651	5,012,134	28,340,830	
Stanislaus	306,205	781,737	611,293	1,946,652	2,339,058	5,984,945	24,108,898	
Sutter	229,687	334,973	102,001	113,432	739,140	1,519,233	5,842,548	
Tehama	186,853	113,648	43,046		551,312	894,859	4,380,565	
Trinity	89,675	183,392	62,170	56,649	70,404	462,289	1,933,416	
Tulare	517,253	665,579	571,723	110,232	1,297,208	3,161,995	23,707,714	
Tuolumne	181,764	228,228	329,453	208,944	262,592	1,210,981	4,082,013	
Ventura	1,483,688	2,410,656	1,115,354	1,802,128	3,547,221	10,359,047	46,253,280	
Yolo	1,280,579	465,880	355,045	930,586	1,323,803	4,355,891	12,905,619	
Yuba	210,521	312,786	29,292	127,482	378,401	1,058,482	5,208,233	
<b>Total</b>	<b>59,091,249</b>	<b>95,550,237</b>	<b>62,604,470</b>	<b>120,457,483</b>	<b>217,853,171</b>	<b>555,556,610</b>	<b>2,375,130,109</b>	

**FY 2013-2014 Total Expenditures by Object - All Funds**  
**Source: FY 2013-2014 Quarterly Financial Statement (4th Quarter)**

Attachment 3

Court	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Prior Year Expense Adjustment	Total
Alameda	80,296,799	19,351,260	705,951		-27,020	100,326,991
Alpine	291,289	239,182			-1,356	529,115
Amador	2,111,064	609,155	10,712			2,730,931
Butte	8,087,299	3,148,232	508,168		9,900	11,753,598
Calaveras	2,435,751	749,538	1,978			3,187,267
Colusa	1,341,126	1,073,922	3,562			2,418,610
Contra Costa	40,382,918	14,937,047	5,301,199		0	60,621,164
Del Norte	2,674,517	1,133,672	2,247		-710	3,809,726
El Dorado	6,052,007	2,105,302	320,524		-27,330	8,450,503
Fresno	44,760,409	15,705,016	386,183			60,851,608
Glenn	1,976,632	1,054,423	6,895		1,591	3,039,541
Humboldt	6,065,964	2,269,383	84,637		-3,020	8,416,964
Imperial	8,737,883	3,846,539	703,257			13,287,680
Inyo	1,978,588	1,281,471	190,937		420	3,451,417
Kern	40,395,300	15,318,009	6,425,077		-2,502,710	59,635,675
Kings	5,850,978	3,736,776	29,640			9,617,394
Lake	2,242,107	1,590,874	26,083		-1,369	3,857,695
Lassen	1,899,922	1,032,271	54,974			2,987,167
Los Angeles	545,411,871	113,919,000	5,053,853		-78	664,384,645
Madera	7,250,352	2,357,697	113,548			9,721,598
Marin	12,694,775	2,485,138	2,155,104			17,335,016
Mariposa	1,074,799	406,486	157,137			1,638,422
Mendocino	5,080,820	1,450,451	53,209			6,584,480
Merced	9,997,654	4,852,245	564,906		251,327	15,666,132
Modoc	827,260	428,071	3,058		-180	1,258,209
Mono	1,433,777	544,196	4,679		-400	1,982,252
Monterey	16,847,372	5,052,635	182,773		-54,937	22,027,842
Napa	7,623,649	2,521,338	75,075			10,220,062
Nevada	5,339,722	1,329,002	14,291		0	6,683,015
Orange	161,693,739	43,512,507	2,377,646		2,028,259	209,612,151
Placer	12,304,473	3,750,683	1,429,320		-4,112	17,480,364
Plumas	1,266,335	682,854	306,812		-18,698	2,237,303
Riverside	99,417,548	28,829,899	2,548,558		0	130,796,004
Sacramento	74,461,842	16,194,908	4,294,285			94,951,035
San Benito	2,643,763	1,327,826	6,920		-716	3,977,793
San Bernardino	80,923,667	23,240,630	696,386		-111,022	104,749,662
San Diego	137,023,223	30,779,847	1,046,973		-28,749	168,821,294
San Francisco	58,168,117	17,362,795	5,952,884		-50,262	81,433,534
San Joaquin	25,485,917	6,358,558	426,122		-7,271	32,263,325
San Luis Obispo	14,281,238	4,029,145	88,876			18,399,258
San Mateo	31,421,794	7,025,051	1,158,778		844	39,606,466
Santa Barbara	23,430,067	5,021,627	206,961		-1,144	28,657,511
Santa Clara	88,360,134	13,855,185	727,758	3,500,000		106,443,077
Santa Cruz	12,553,535	2,123,979	134,072			14,811,585
Shasta	13,593,760	3,371,171	93,426			17,058,356
Sierra	368,682	215,973	72,619		-9,458	647,816
Siskiyou	3,852,459	1,455,852	463,319		157	5,771,786
Solano	19,924,417	4,009,350	240,187		0	24,173,953
Sonoma	21,344,471	5,198,232	1,798,127			28,340,830
Stanislaus	18,321,217	5,689,855	156,346		-58,519	24,108,898
Sutter	4,293,909	1,497,511	12,617		38,510	5,842,548
Tehama	3,264,232	1,112,170	4,163		0	4,380,565
Trinity	1,385,200	511,113	37,104			1,933,416
Tulare	17,383,856	6,153,566	173,166		-2,874	23,707,714
Tuolumne	2,935,520	1,124,263	22,230			4,082,013
Ventura	34,074,624	11,795,360	421,186		-37,891	46,253,280
Yolo	8,361,305	4,078,287	466,027			12,905,619
Yuba	3,759,905	1,415,467	32,725		136	5,208,233
<b>Total</b>	<b>1,847,461,552</b>	<b>476,251,992</b>	<b>48,535,246</b>	<b>3,500,000</b>	<b>-618,681</b>	<b>2,375,130,109</b>

**Constraints on Ending FY 2013-2014 Total Fund Balances All Funds**

Attachment 4

Source: FY 2013-2014 Quarterly Financial Statement (4th Quarter)

Court	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
Alameda	20,928,956	1,619,676	6,231,296	989,800		29,769,728
Alpine	35,000	3,917	41,632	32,112	627,871	740,532
Amador						(9,350)
Butte	43,920	256,204	1,111,427	128,650		1,540,201
Calaveras		102,962	299,565			402,527
Colusa		176,288		256,940		433,229
Contra Costa		2,432,534	3,007,685	344,059		5,784,278
Del Norte		539,158	364,105	471,393		1,374,657
El Dorado	240,559	453,150	23,802	84,736		802,247
Fresno	360,000	835,101	1,533,007	623,846		3,351,954
Glenn	150,000	92,431	156,000	51,185		449,616
Humboldt	139,840	126,303	305,315	618		572,076
Imperial	67,480	688,104	1,979,557	124,376		2,859,517
Inyo	1,650	536,540	67,199	32,931		638,320
Kern	373,970	2,153,260	5,539,517	571,354		8,638,101
Kings			79,516		15,365	94,881
Lake		83,986	193,267	35,094		312,347
Lassen	13,344	74,586	426,070	68,808		582,808
Los Angeles		7,540,317	27,400,000	5,577,119		40,517,436
Madera		552,397	479,983	81,665		1,114,045
Marin		389,729	10,850			400,579
Mariposa	6,367	14,092		15,076		35,535
Mendocino	7	48,009	713,410	317,978		1,079,404
Merced		2,711,797	1,316,151	161,660		4,189,608
Modoc		12,284	16,726	11,975		40,985
Mono		24,915		10		24,926
Monterey		475,144	585,333	140,478		1,200,955
Napa		391,196	573,176	930		965,302
Nevada	30,900	61,180				92,080
Orange		3,489,946	4,736,831	2,130,792		10,357,569
Placer		225,961	420,016	179,842		825,819
Plumas		17,675	40,586		22,664	80,925
Riverside	1,616,265	2,304,668	4,900,390	1,356,964		10,178,287
Sacramento	222,861	530,159	6,041,563	947,845		7,742,428
San Benito	24,422	29,411	253,797	40,637		348,267
San Bernardino	2,110,876	1,150,621	8,383,003			11,644,500
San Diego	404,605	10,084,055	4,439,996	202,123		15,130,779
San Francisco	22,000	477,250	9,150,788	835,213		10,485,251
San Joaquin	339,539	802,760	1,820,290	236,034		3,198,623
San Luis Obispo		1,148,003	363,929		88,570	1,600,502
San Mateo		1,945,882	2,754,118	54,843		4,754,844
Santa Barbara		2,316,014	2,027,820	306,853		4,650,687
Santa Clara	15,120	3,342,015	1,495,774	853,875		5,706,784
Santa Cruz		235,028	1,343,430			1,578,458
Shasta		154,893	178,827	31,942		365,662
Sierra		3,526		22,414		25,940
Siskiyou		27,839	427,159	74,916		529,914
Solano		805,389	473,139	179,454		1,457,982
Sonoma		1,234,010	2,401,924	406,909		4,042,843
Stanislaus		1,243,006	668,036			1,911,042
Sutter	109,957	252,026	598,962	72,007		1,032,952
Tehama		68,467	355,584	30,975		455,026
Trinity	1,729	30,590	75,857	16,127		124,302
Tulare		707,013	240,821	283,514		1,231,348
Tuolumne		40,918		42,938		83,856
Ventura		69,301	1,071,039	306,644		1,446,984
Yolo	272	368,240	686,045	120,723		1,175,280
Yuba		190,232	305,757	626		496,615
<b>Total<sup>1</sup></b>	<b>27,259,639</b>	<b>55,690,158</b>	<b>108,110,070</b>	<b>18,857,005</b>	<b>754,470</b>	<b>210,661,991</b>

<sup>1</sup> Note, the classification total does not reflect the Superior Court of Amador's 2013-2014 negative ending fund balance of (\$9,350).

## 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>	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.
<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>	Activities that provide non-case-type specific support for court operations, including the management of files and calendars of the courts.
<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>

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"> <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 until June 30, 2016]**

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

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

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

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

**Assigned Fund Balance**

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

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

Assigned fund balances include:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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