



JUDICIAL COUNCIL of CALIFORNIA

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December 31, 2024

HON. PATRICIA GUERRERO
Chief Justice of California
Chair of the Judicial Council

Hon. Thomas J. Umberg
Chair, Senate Judiciary Committee
1021 O St., Suite: 6530
Sacramento, California 95814

HON. BRAD R. HILL
Chair, Executive and Planning Committee

Hon. Scott D. Wiener
Chair, Senate Committee on Budget and Fiscal Review
Chair, Joint Legislative Budget Committee
1020 O St., Room: 502
Sacramento, California 95814

HON. ANN C. MOORMAN
Chair, Judicial Branch Budget Committee
Chair, Litigation Management Committee

HON. STACY BOULWARE
EURIE
Chair, Legislation Committee

HON. CARIN T. FUJISAKI
Chair, Rules Committee

Hon. Ash Kalra
Chair, Assembly Judiciary Committee
1021 O St., Suite: 4610
Sacramento, California 95814

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Hon. Thomas J. Umberg
Hon. Tamara L. Wood

Hon. Jesse Gabriel
Chair, Assembly Committee on Budget
Vice-Chair, Joint Legislative Budget Committee
1021 O St., Suite: 8230
Sacramento, California 95814

Re: Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2023–24, as required under Government Code sections 68502.5(b) and 77202.5(b)

Dear Senator Umberg, Senator Wiener, Assembly Member Kalra, and Assembly Member Gabriel:

Under Government Code sections 68502.5(b) and 77202.5(b), the Judicial Council is submitting *Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2023–24*.

ADVISORY MEMBERS
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Ms. Kate Bieker
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Hon. Joan K. Irion
Mr. Charles Johnson
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Hon. Lisa M. Rogan
Mr. David H. Yamasaki

MS. MICHELLE CURRAN
Administrative Director
Judicial Council

December 31, 2024

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This report identifies revenues; expenditures at the program, component, and object levels; and fund balances for fiscal year (FY) 2023–24. Judicial Council staff compiled this information from data reported by the trial courts in FY 2023–24 fourth quarter Quarterly Financial Statements. For FY 2023–24, the trial courts reported revenues totaling \$3.5 billion, expenditures totaling \$3.5 billion, and fund balances totaling \$477.6 million (Attachment A).

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balances for government funds must be reported by classification. Based on GASB Statement No. 54, the total fund balance of \$477.6 million was classified as follows: \$41.8 million nonspendable, \$148.2 million restricted, \$205.2 million committed, and \$82.4 million assigned.

Detailed program element and component definitions, and information on the Judicial Council's fund balance policy are attached to the report (Attachments B and C, respectively).

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

Sincerely,



Michelle Curran
Administrative Director
Judicial Council

MC/JL/SM

Enclosures

cc: Cara L. Jenkins, Legislative Counsel

Erika Contreras, Secretary of the Senate

Eric Dang, Counsel, Office of Senate President pro Tempore Mike McGuire

Emelyn Rodriguez, General Counsel, Office of Assembly Speaker Robert Rivas

Shaun Naidu, Policy Consultant, Office of Assembly Speaker Robert Rivas

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Eric Csizmar, Consultant, Senate Republican Policy Office
Matt Osterli, Consultant, Senate Republican Fiscal Office
Morgan Branch, Consultant, Senate Republican Policy Office
Alison Merrilees, Chief Counsel, Assembly Judiciary Committee
Andrew Ironside, Chief Counsel, Assembly Public Safety Committee
Nora Brackbill, Consultant, Senate Budget and Fiscal Review Committee
Jennifer Kim, Consultant, Assembly Budget Committee
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Lyndsay Mitchell, Consultant, Assembly Republican Office of Policy & Budget
Gary Olson, Consultant, Assembly Republican Office of Policy & Budget
Daryl Thomas, Consultant, Assembly Republican Office of Policy & Budget
Cory T. Jaspersen, Director, Governmental Affairs, Judicial Council
Jason Lopez, Director, Branch Accounting & Procurement, Judicial Council
Robert Downs, Deputy Director, Branch Accounting & Procurement, Judicial Council
Shaneen Williams, Principal Manager, Shared Services Center, Trial Court Administrative
Services, Judicial Council
Shannon Moore, Fiscal Supervisor, General Ledger & Reports, Trial Court Administrative
Services, Judicial Council
Alona Daniliuk, Administrative Coordinator, Governmental Affairs, Judicial Council

Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2023-24

Total Revenues - All Funds

Source: FY 2023-24 Quarterly Financial Statements (4th Quarter)

Court	State Financing Sources								Grants			
	Trial Court Trust Fund	Trial Court Improvement And Modernization Fund	Judges' Compensation	Court Interpreter	Civil Coordination Reimbursement	MOU Reimbursements	State Financing Sources Other Miscellaneous	Total State Financing Sources	AB 1058 Commissioner / Facilitator	Other Judicial Council Grants	Non-Judicial Council Grants	Total Grants
Alameda	\$ (92,643,280)	\$ (768,164)	\$ (661,018)	\$ (6,341,528)	\$ -	\$ (2,069,680)	\$ (5,663,607)	\$ (108,147,277)	\$ (2,182,262)	\$ (534,445)	\$ (2,141,396)	\$ (4,858,103)
Alpine	(904,340)			(882)		(75,489)	(63,654)	(1,044,365)				
Amador	(3,848,116)	(4,772)		(175,159)		(480,072)	(399,698)	(4,907,816)	(140,052)	(7,623)		(147,675)
Butte	(14,623,786)	(27,794)	(80,336)	(286,401)		(1,389,744)	(587,729)	(16,995,789)	(237,089)	(229,379)	(1,314)	(467,781)
Calaveras	(3,116,715)	(2,471)		(54,847)		(313,351)	(250,903)	(3,738,286)	(122,477)	(1,900)		(124,377)
Colusa	(2,181,869)	(2,766)		(139,143)		(218,411)	(326,289)	(2,868,478)	(81,942)			(81,942)
Contra Costa	(53,195,892)	(155,965)	(346,529)	(3,684,597)		(4,717,209)	(2,836,650)	(64,936,843)	(1,067,540)			(1,067,540)
Del Norte	(3,360,728)	(14,481)		(52,538)		(730,064)	(494,130)	(4,651,941)	(109,473)	(26,515)		(135,988)
El Dorado	(9,249,735)			(251,822)		(543,244)	(447,139)	(10,491,940)	(233,745)	(33,472)		(267,217)
Fresno	(63,358,667)	(127,383)	(415,710)	(2,771,072)		(5,411,785)	(5,501,746)	(77,586,363)	(2,670,616)	(267,436)	(596,962)	(3,535,013)
Glenn	(2,795,045)	(3,653)		(139,285)		(413,705)	(265,160)	(3,616,849)	(154,334)	(22,634)		(176,968)
Humboldt	(8,628,251)	(16,928)		(106,436)		(988,026)	(73,084)	(9,812,726)	(218,385)	(89,829)		(308,214)
Imperial	(10,511,224)	(100,000)		(846,439)		(254,999)	(764,154)	(12,476,815)	(311,013)			(311,013)
Inyo	(2,537,748)	(17,944)		(70,698)		(713,850)	(50,611)	(3,390,851)	(34,939)	(7,157)		(42,097)
Kern	(60,824,401)	(135,397)		(3,818,384)		(6,866,600)	(5,819,784)	(77,464,565)	(1,660,648)			(1,660,648)
Kings	(9,982,988)	(22,951)		(750,718)		(1,409,825)	(330,275)	(12,496,757)	(271,810)	(16,255)		(288,065)
Lake	(5,157,387)	(8,124)		(212,167)		(152,183)	(209,123)	(5,738,985)	(202,973)			(202,973)
Lassen	(2,901,048)	(3,761)		(64,121)		(540,986)	(262,958)	(3,772,874)	(119,206)	(156,253)		(275,459)
Los Angeles	(750,333,836)	(913,092)	(124,241,068)	(39,220,854)	(701,797)	(24,925,867)	(43,892,999)	(984,229,513)	(10,874,953)	(2,113,557)		(12,988,510)
Madera	(11,981,044)	(96,068)		(869,725)		(1,296,561)	(924,633)	(15,168,031)	(398,083)	(51,760)		(449,843)
Marin	(13,148,736)	(1,977,346)		(928,289)		(1,320,105)	(977,133)	(15,711,399)	(233,486)	(16,262)		(249,748)
Mariposa	(1,489,915)		(11,000)	(55,728)		(490,711)	(245,793)	(2,293,147)	(22,757)	(45,746)		(68,503)
Mendocino	(7,636,513)	(11,138)		(685,284)		(257,506)	(732,663)	(9,323,104)	(261,182)	(22,695)	(122,668)	(406,545)
Merced	(16,977,738)	(45,442)		(1,291,061)		(1,512,131)	(1,797,497)	(21,623,869)	(750,884)	(13,058)	(328,469)	(1,092,411)
Modoc	(1,312,531)	(1,204)		(5,118)		(154,246)	(224,382)	(1,697,481)	(72,242)	(66,335)		(138,577)
Mono	(1,572,034)		(11,000)	(67,577)		(71,833)	(236,378)	(1,958,821)	(51,938)			(51,938)
Monterey	(26,707,782)	(55,633)	(176,414)	(1,836,765)		(1,604,601)	(1,198,451)	(31,579,646)	(695,308)	(89,230)		(784,539)
Napa	(9,406,597)	(17,619)	(45,452)	(780,650)		(501,119)	(517,989)	(11,269,426)	(163,888)	(3,700)		(167,588)
Nevada	(7,481,745)	(21,706)	(42,062)	(119,181)		(440,012)	(302,122)	(8,406,828)	(323,511)	(22,188)	(25,067)	(370,766)
Orange	(191,457,416)	(403,194)	(623,930)	(9,235,889)	(34,717)	(14,611,353)	(10,380,376)	(226,746,875)	(3,248,728)	(1,074,800)	(248,421)	(4,571,949)
Placer	(25,730,698)	(49,780)		(650,335)		(1,286,145)	(1,415,422)	(29,132,380)	(352,947)			(352,947)
Plumas	(1,881,069)			(10,752)		(41,562)	(103,372)	(2,036,754)	(131,648)	(250)		(131,898)
Riverside	(143,137,009)	(453,051)	(18,861,515)	(7,215,945)		(15,381,494)	(7,667,600)	(192,716,613)	(2,409,071)	(843)	(2,400)	(2,412,314)
Sacramento	(108,500,325)	(393,735)	(548,710)	(5,255,792)	(124,587)	(3,486,076)	(6,220,903)	(124,530,128)	(2,385,415)	(51,270)		(2,436,685)
San Benito	(3,985,343)	(25,938)	(3,750)	(159,978)		(352,141)	(417,138)	(4,944,288)	(189,873)	(45,500)		(235,373)
San Bernardino	(142,798,968)	(273,916)	(758,456)	(6,190,162)		(17,682,647)	(5,001,801)	(172,705,949)	(4,520,890)	(122,210)	(572,918)	(5,216,018)
San Diego	(182,753,811)	(419,704)		(7,060,591)	(16,374)	(5,073,730)	(7,955,756)	(203,279,967)	(3,768,986)	(521,180)	(9,120)	(4,299,286)
San Francisco	(59,353,129)	(111,514)	(481,117)	(5,221,895)		(5,585,295)	(7,600,651)	(78,353,602)	(1,002,677)	(701,709)	(951,601)	(2,655,987)
San Joaquin	(46,227,126)	(96,334)		(2,300,343)		(1,385,493)	(1,661,541)	(51,670,837)	(1,011,544)	(498,218)	(1,381,473)	(2,891,235)
San Luis Obispo	(19,752,873)	(35,047)	(81,390)	(955,691)		(1,387,518)	(759,250)	(22,971,769)	(238,126)	(38,746)		(276,872)
San Mateo	(40,991,764)	(97,134)	(243,955)	(3,738,536)		(1,915,599)	(3,829,877)	(50,816,864)	(656,667)	(1,171,144)	(678,582)	(2,506,393)
Santa Barbara	(27,999,288)	28,787	(192,863)	(3,129,449)		(1,605,474)	(2,785,251)	(35,683,538)	(773,167)	30,357	(44,706)	(787,516)
Santa Clara	(99,007,650)	(245,685)	(680,487)	(7,803,874)		(4,967,657)	(9,377,314)	(122,082,667)	(1,915,883)	(1,669,201)	(870,651)	(4,455,735)
Santa Cruz	(17,014,074)	(34,428)		(1,146,728)		(651,815)	(1,774,793)	(20,621,837)	(351,541)	(112,051)	(270,074)	(733,665)
Shasta	(19,876,261)	(22,385)	(81,390)	(632,690)		(1,442,874)	(666,095)	(22,721,695)	(626,262)	(78,055)		(704,317)
Sierra	(1,006,638)			(83)		(154,771)	(261,816)	(1,423,309)	(11,000)	(15,880)		(26,880)
Siskiyou	(4,504,948)	(5,591)	(28,130)	(60,938)		(527,174)	(354,847)	(5,481,629)	(154,506)	(22,570)		(177,076)
Solano	(29,562,228)	(79,544)	(177,845)	(933,208)		(900,681)	(1,446,503)	(33,100,009)	(749,805)	(65,877)	(735,093)	(1,550,775)
Sonoma	(31,834,444)	(122,631)		(1,698,992)		(732,925)	(2,101,469)	(36,290,462)	(267,521)	(16,870)		(284,391)
Stanislaus	(29,880,101)	(69,959)		(1,806,126)		(887,914)	(2,339,124)	(34,983,224)	(1,226,525)	(16,985)		(1,243,510)
Sutter	(7,473,664)	(12,361)		(323,657)		(572,769)	(500,796)	(8,883,247)	(263,568)	(194,234)		(457,802)
Tehama	(5,536,568)	(8,097)		(227,819)		(482,833)	(349,446)	(6,604,762)	(150,441)	(176,913)		(327,354)
Trinity	(2,539,502)	(1,710)		(60,828)		(182,167)	(117,175)	(2,901,382)	(4,681)	(7,297)		(11,978)
Tulare	(33,466,900)	(60,029)		(3,052,386)		(2,515,847)	(628,810)	(39,723,972)	(946,428)	(237,839)		(1,184,266)
Tuolumne	(5,138,923)	16,203	(30,000)	(69,441)		(621,087)	(250,352)	(6,093,600)	(282,384)	(38,978)	(30,000)	(351,362)
Ventura	(43,155,101)	(107,035)		(3,260,244)		(3,157,257)	(2,352,862)	(52,032,499)	(594,950)	(593,919)	(62,650)	(1,251,520)
Yolo	(16,450,278)	(27,843)	(76,500)	(802,170)		(1,679,103)	(1,485,032)	(20,520,296)	(266,593)	(186,710)		(453,303)
Yuba	(6,221,471)	(10,408)		(130,381)		(630,357)	(305,923)	(7,298,538)	(248,258)	(92,782)		(341,040)
Total	\$ (2,544,907,262)	\$ (7,673,861)	\$ (148,900,628)	\$ (138,761,391)	\$ (877,475)	\$ (147,125,461)	\$ (155,508,027)	\$ (3,143,754,105)	\$ (52,416,821)	\$ (11,559,102)	\$ (9,073,565)	\$ (73,049,487)

Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2023-24

Total Revenues - All Funds

Source: FY 2023-24 Quarterly Financial Statements (4th Quarter)

Court	Other Financing Sources													Total
	Interest Income	Investment Income	Donations	Local Fees	Non-Fee Revenues	Enhanced Collections	Escheatment	Prior Year Revenue	County Program - Restricted	Reimbursement Other	Sale of Fixed Assets	Other Financing Sources Other Miscellaneous	Total Other Financing Sources	
Alameda	\$ (2,177,453)	\$ -	\$ -	\$ (3,034,336)	\$ (98,617)	\$ (1,651,246)	\$ (93)	\$ (1,925,959)	\$ (475,391)	\$ (393,326)	\$ -	\$ (128,661)	\$ (9,885,082)	\$ (122,890,462)
Alpine	(28,116)					(20,572)		59,117	(36,410)		(160)	-	(26,142)	(1,070,506)
Amador	(181,683)			(69,592)	(3,818)	(186,791)		(741)		(1,169)		(50)	(443,845)	(5,499,337)
Butte	(387,867)			(5,329)	(18,200)	(444,000)		(56,614)	(43,427)	(538,038)	(139)	(15,015)	(1,508,629)	(18,972,200)
Calaveras	(130,034)			(3,093)		(86,943)		22,480				(4,748)	(202,338)	(4,065,002)
Colusa	(138,485)			(2,060)		(649)		3,430				(325)	(138,089)	(3,088,509)
Contra Costa	(1,510,382)			(240,514)		(1,455,886)	(181,322)	(199,872)	(259,963)	(28,448)		(78,365)	(3,954,752)	(69,959,135)
Del Norte	(118,919)			(3,829)	(867)	(42,271)		(2,365)	(136)	-		(63)	(168,449)	(4,956,378)
El Dorado	(200,084)			(216,102)	(13,010)	(310,858)		(111,686)	(68,507)	(4,320)		(5,919)	(930,485)	(11,689,642)
Fresno	(1,127,016)			(91,153)		(606,383)		(419,130)	(214,059)	(374,892)		(234,733)	(3,067,366)	(84,188,742)
Glenn	(131,972)			(709)		(348,389)		32,772	(80,726)	(6,693)		(1,039)	(536,756)	(4,330,573)
Humboldt	(149,913)			(23,487)	(21,753)			111,520	(900)	(7,720)		(1,931)	(94,183)	(10,215,123)
Imperial	(273,353)			(61,600)	(8,796)	(706,031)	(3,669)	(188,210)	(151,195)	(887,213)		(152,903)	(2,432,970)	(15,220,798)
Inyo	(121,864)			(53,611)		(131,408)	(46)	(7,075)	(96,825)			(489)	(411,119)	(3,844,066)
Kern	(977,787)			(157,234)	(51,540)	(4,170,048)	(49,872)	(2,260,562)	(191,470)	(1,370,690)	(26,400)	(10,740,715)	(19,996,317)	(99,121,531)
Kings	(267,157)			(24,427)		(4,633)		(358,210)	(100,206)			(557)	(755,192)	(13,540,015)
Lake	(116,963)			(9,612)	(950)			(10,419)	(729)	(4,029)		(11)	(142,733)	(6,084,691)
Lassen	(72,459)			(1,132)		(116,897)		21,825		(64,906)		(1,674)	(272,559)	(4,320,893)
Los Angeles	(16,233,354)		(1,330)	(42,773,026)	(3,002,410)		(241,603)	(1,358,675)	(1,815,222)	(7,980,882)		(156,626)	(73,563,128)	(1,070,781,151)
Madera	(291,105)			(32,745)			(19,463)	6,097	(9,011)	(250,207)	(7,300)	(473)	(604,207)	(16,222,080)
Marin	(343,984)			(352,691)	(1,418)			(153,660)	(5,605)	(23,244)		(824)	(881,426)	(16,842,574)
Mariposa	(113,956)			(2,471)		(143,673)		(35,562)	(6,597)		(5,000)	(15)	(307,275)	(2,668,926)
Mendocino	(196,962)			(94,007)	(13,358)	(275,881)		(245,279)	(66,866)			(151)	(892,505)	(10,622,154)
Merced	(375,981)			(69,970)	(10,558)	(487,454)		58,748	(71,978)	(21,660)		(4,072)	(982,923)	(23,699,204)
Modoc	(42,083)				(833)	(73,652)		(623)	(62)				(117,253)	(1,953,311)
Mono	(103,093)			(31,865)		(57,811)	(222)	(33,219)	(5,592)	(1,663)		(400)	(233,865)	(2,244,623)
Monterey	(687,743)			(143,402)	(2,082)	(113,474)		(41,435)	(62,981)	(28,436)		(71,366)	(1,150,920)	(33,515,104)
Napa	(172,692)			(88,617)	(394,044)			(58,803)	(24,238)	(50,307)			(788,701)	(12,225,714)
Nevada	(173,830)			(4,905)	(12,070)	(185,411)		(28,612)	(47,288)	(82,745)		(4,238)	(539,099)	(9,316,694)
Orange	(3,636,992)			(3,497,731)	(355,489)	(5,429,314)	(24,411)	284,519	(9,175,711)	(5,483,275)		(654,343)	(27,972,747)	(259,291,571)
Placer	(719,546)			(104,455)	(22,514)			(422,182)	(4,464)	(1,367,482)		(1,387)	(2,642,029)	(32,127,356)
Plumas	(121,167)			(904)				(455)		(1,711)		(192)	(124,429)	(2,293,080)
Riverside	(2,553,603)			(3,510,786)	(117,584)	(11,032,709)	(399,303)	(461,681)	(364,428)	(5,642,534)	(290,535)	(43,403)	(24,416,566)	(219,545,492)
Sacramento	(2,259,809)			(738,597)	(930)	(111,774)		81,227	(1,026,943)	(1,151,077)		(83,355)	(5,292,249)	(132,259,062)
San Benito	(184,787)			(6,230)				(33,050)	(90,059)		(11,000)	(15)	(325,141)	(5,504,802)
San Bernardino	(3,591,159)		(9)	(1,072,900)	(653,859)	(451,803)		2,789,472	(370,436)	(291,012)		(62,204)	(3,703,909)	(181,625,876)
San Diego	(3,349,670)			(2,658,980)	(123,538)	(6,178,131)	21	(1,287,842)	(3,812,723)	(860,265)		(46,258)	(18,317,385)	(225,896,638)
San Francisco	(1,024,498)			(47,653)	(185)	(2,157,237)	(49,369)	(2,522,099)	(1,318,451)	(2,659,992)		(123,051)	(9,902,533)	(90,912,122)
San Joaquin	(1,365,450)			(80,254)		(122,021)		(339,236)	(1,567,528)	(72,326)		(3,646)	(3,550,461)	(58,112,534)
San Luis Obispo	(434,636)			(236,556)	(133,283)			93,839	(43,220)	(205,917)		(2,635)	(984,468)	(24,233,108)
San Mateo	(1,035,532)			(372,842)		(431,366)		(1,402,254)	(132,435)	(982,886)		(8,821)	(4,366,136)	(57,689,393)
Santa Barbara	(561,772)			(56,595)		(928,632)		(461,257)	(242,258)	(94,193)		(84,208)	(2,428,916)	(38,899,969)
Santa Clara	(2,936,246)		(1,000)	(455,684)		(648,840)		275,926	(417,968)	(2,122,974)		31,289	(6,328,964)	(132,867,367)
Santa Cruz	(352,663)			(33,369)		(194,399)		(148,116)	(39,074)	(69,135)		(4,099)	(840,855)	(22,196,357)
Shasta	(268,157)		(41,229)	(31,545)	(60)	(1,179,849)		25,814	(610,718)	(58,876)		(39,428)	(2,204,048)	(25,630,060)
Sierra	(37,287)			(478)		(16,625)		(43,364)		(10,887)		(11,381)	(129,836)	(1,580,024)
Siskiyou	(82,620)			(7,792)		(342,147)		(5,081)	(3,251)	(2,965)		(51)	(443,907)	(6,102,612)
Solano	(677,526)			(253,511)	(47,432)	(156,676)		(223,286)	(553,390)	(67,468)		(2,649)	(1,981,938)	(36,632,722)
Sonoma	(683,410)			(139,376)				561,860	(6,202)	(83,962)		(2,568)	(333,658)	(36,908,511)
Stanislaus	(827,536)			(57,253)		(223,700)	(6,466)	4,562	(232,650)	(440,948)		(46,333)	(1,830,325)	(38,057,059)
Sutter	(232,542)			(22,833)		(419,881)		16,729	(4,792)	-		(3,090)	(666,409)	(10,007,457)
Tehama	(142,122)			(6,405)		(205,825)		7,031	(2,370)	(495,597)		(317)	(845,604)	(7,777,720)
Trinity	(67,108)			(10,587)		(65,743)		1,093		(169,040)		(2,072)	(313,457)	(3,226,817)
Tulare	(568,980)			(32,419)	(328,014)	(1,761,856)		19,340	(191,065)	(97,322)		(1,311)	(2,961,627)	(43,869,865)
Tuolumne	(83,533)			(25,123)		(74,529)		(37,140)	(57,185)	(11,201)		(831)	(289,542)	(6,734,504)
Ventura	(727,716)			(5,364,155)			(11,589)	(411,965)	(68,819)	(8,681)		(43,843)	(6,636,768)	(59,920,788)
Yolo	(337,847)			(112,242)	(543)	(748,212)		(156,231)		(23,053)		(22,648)	(1,400,776)	(22,375,005)
Yuba	(77,425)			(5,628)		(11,885)		(309,460)		(38,626)		(79,832)	(525,596)	(8,165,174)
Total	\$ (55,767,451)	\$ (43,568)	\$ (66,534,403)	\$ (5,338,417)	\$ (44,944,371)	\$ (1,088,986)	\$ (11,013,175)	\$ (24,102,706)	\$ (34,735,347)	\$ (349,214)	\$ (12,870,952)	\$ (256,788,591)	\$ (3,473,592,182)	

Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2023-24
Total Expenditures by Component or Element - All Funds
Source: FY 2023-24 Quarterly Financial Statements (4th Quarter)

Court	Court Operations Programs										Non-Court Operations Programs		
	Unassigned	Judges and Courtroom Support	Criminal	Civil	Family and Children	Other Court Operations	Court Interpreters	Jury Services	Security	Total Court Operations Program	Enhanced Collections	Other Non-Court Operations	Total Non-Court Operations Program
Alameda	\$ -	\$ 30,801,499	\$ 17,237,266	\$ 7,408,839	\$ 19,335,785	\$ 2,300,701	\$ 6,316,249	\$ 1,700,059	\$ 3,477,692	\$ 88,578,291	\$ 1,653,143	\$ 453,990	\$ 2,107,133
Alpine		592,478			39,029	21,486	1,459	24,501		678,953	18,799		18,799
Amador		878,825	577,487	474,826	389,000	119,162	56,121	118,398	28,857	2,642,675	196,901		196,901
Butte		4,660,105	1,428,229	503,804	3,872,900	1,013,956	290,941	215,553	482,469	12,467,958	525,335	651,390	1,176,725
Calaveras		733,246	589,635	284,262	631,438	227,825	54,847	13,097	1,449	2,535,799	87,944	44	87,987
Colusa		330,739	528,366	110,928	397,792	495,337	178,261	9,705	(32,622)	2,018,506	1,481		1,481
Contra Costa		13,474,875	6,445,492	5,017,979	10,660,508	4,907,749	3,684,536	1,466,163	347,289	46,004,592	1,455,886		1,455,886
Del Norte		1,750,155	498,104	248,137	260,199	738,383	19,932	37,402	6,886	3,559,177	158,864		158,864
El Dorado		1,911,535	1,545,519	644,101	1,624,405	551,268	260,124	201,296	20,861	6,759,109	359,455	456,392	815,848
Fresno		18,584,414	15,799,694	4,276,240	14,900,423	4,930,464	2,772,249	866,168	572,062	62,701,716	607,530		607,530
Glenn		557,476	513,511	119,165	677,058	83,739	176,816	30,607	1,710	2,160,082	170,029	44,955	214,985
Humboldt		3,502,369	469,930	469,930	889,794	2,820,382	110,170	316,692	159,519	8,268,856			
Imperial		3,729,086	2,059,826	888,742	1,041,364	786,957	887,220	448,353	784,506	10,626,054	706,031	168,202	874,233
Inyo		449,236	286,463	69,655	545,180	70,238	73,179	73,517	130,037	1,697,505	131,149	112,140	243,289
Kern		22,369,436	8,669,606	4,200,630	15,290,680	6,084,690	3,872,321	1,477,753	230,944	62,196,061	4,165,647	13,810,260	17,975,907
Kings		4,462,857	1,710,731	1,120,136	1,548,260	86,038	748,619	163,417	243,465	10,083,523	0	8,597	8,597
Lake		821,081	268,127	31,759	575,491	2,110,897	213,290	24,390	261,038	4,306,054		217	217
Lassen		967,504	698,969	96,244	624,970	243,027	64,121	60,548	305,900	3,061,283	116,897	25,109	142,006
Los Angeles		364,917,543	111,766,070	46,846,341	97,685,726	42,317,050	39,471,060	18,838,889	21,723,538	743,566,038			
Madera		4,580,482	2,077,549	1,334,747	2,768,894	275,672	870,941	459,304	537,678	12,905,237			
Marin		4,979,861	1,394,585	1,291,959	1,691,329	318,685	908,104	277,079		10,861,603			
Mariposa		404,779	505,266	76,289	199,585	601,114	55,744	27,459	4,118	1,874,353	111,113	326	111,439
Mendocino		2,202,762	1,542,003	822,758	1,005,779	1,275,572	681,743	173,359	70,149	7,774,124	275,881		275,881
Merced		4,959,355	2,075,372	1,003,608	3,055,529	576,207	1,341,522	242,896	6,910	13,261,399	487,456	23,125	510,583
Modoc		366,870	345,148	106,890	224,683	818	6,753	14,957	41	1,066,160	73,652	3,000	76,652
Mono		756,010	337,500	65,393	136,432	6,577	6,739	6,022	6,399	1,375,672	58,337	3,750	62,087
Monterey		6,420,670	5,005,750	611,724	3,424,972	2,656,406	1,876,750	442,642	660,273	21,099,187	121,959	971,593	1,093,552
Napa		3,798,533	1,378,712	576,503	1,491,891	114,791	957,281	270,502	319,521	8,907,734	10,993	1,182	12,175
Nevada		1,129,939	2,112,581	956,589	1,316,734	2,681	119,181	241,656	532,758	6,412,118	149,347		149,347
Orange		85,489,809	22,778,129	8,641,012	32,317,175	30,522,084	10,373,713	3,295,879	2,136,268	195,554,069	5,495,589	2,964,964	8,460,553
Placer		8,936,066	3,753,404	1,168,278	5,234,550	481,892	1,151,324	672,167	7,386	21,405,065			
Plumas		392,518	401,087	41,568	375,800	123,183	14,805	42,405		1,393,228			
Riverside		69,683,376	29,509,365	14,260,599	40,507,484		7,849,323	4,339,391	3,991,866	170,141,403	11,343,939	2,766	11,346,705
Sacramento		45,176,969	15,757,321	6,858,461	18,204,002	6,917,890	5,369,086	1,577,525	999,160	100,860,414	178,105	281,219	459,324
San Benito		1,050,237	689,370	671,020	890,491	78,090	160,023	27,015		3,566,246			284,993
San Bernardino		47,187,309	17,275,979	6,397,836	36,923,227	18,006,221	6,340,704	2,179,999	5,636,595	139,947,868	383,354	418,970	802,324
San Diego		72,140,682	30,161,453	8,735,523	35,396,817	1,420,411	6,919,098	2,949,299	2,006,315	159,729,578	9,889,734	6,356,495	16,246,230
San Francisco		27,732,624	10,212,232	6,044,401	12,148,501	3,763,716	5,260,437	2,896,572	29,585	68,088,068	2,122,552		2,122,552
San Joaquin		17,206,542	10,646,345	2,739,904	7,180,052	2,031,362	2,378,388	1,085,280	1,453,246	44,721,120	122,021	263,999	386,020
San Luis Obispo		8,441,829	3,227,058	1,937,345	2,609,310	212,999	882,207	428,728	30,105	17,769,581	124,037		124,037
San Mateo		19,964,911	4,804,523	4,767,382	6,736,271		3,690,677	1,332,395	471,309	41,767,467	431,468	600	432,068
Santa Barbara		9,682,231	4,336,445	3,508,750	3,514,247	3,426,652	3,162,183	1,183,538	1,276,495	30,090,541	962,164	1,201,748	2,163,912
Santa Clara		22,537,116	22,116,121	18,760,671	1,748,706		7,818,813	1,852,146	651,488	83,913,280	618,366	2,506,449	3,124,815
Santa Cruz		6,383,606	3,642,675	1,602,629	1,781,931	781,182	1,147,228	208,105	300	15,547,655	145,007	943,233	1,088,240
Shasta		4,594,125	2,184,967	1,353,366	2,929,913	1,983,900	632,910	440,606	5,236,721	19,356,507	781,731	4,825	786,556
Sierra		135,631	86,042	92,866	35,672	6,713	83	9,458		766,228	19,569	56,449	76,019
Siskiyou		706,411	791,701	460,884	1,212,201	204,936	73,903	92,934	8,305	3,551,276	232,983		232,983
Solano		12,812,078	6,754,049	1,869,932	5,198,532	1,001,995	1,001,995	976,095		28,612,680	145,294		145,294
Sonoma		12,113,258	3,458,333	1,548,521	5,233,525	3,397,601	2,463,621	512,188	581,850	29,308,897	0		0
Stanislaus		10,505,834	5,069,902	2,570,800	4,891,974	1,748,101	1,806,433	582,497	88,869	27,264,409	223,700	111,791	335,491
Sutter		1,775,151	793,608	632,544	1,601,095	687,730	328,406	88,478	513,518	6,420,530	422,296	4,990	427,286
Tehama		1,514,424	1,487,962	344,989	1,484,803	180,035	247,595	28,439	21,572	5,499,817	124,851		124,851
Trinity		369,028	204,823	89,341	272,124	186,981	60,828	15,995	808,151	2,007,272	65,738		65,738
Tulare		11,868,981	3,426,519	1,443,219	6,412,835	6,798,312	3,057,071	1,035,252	858	34,043,047	1,761,856	87,332	1,849,188
Tuolumne		2,393,831	559,902	305,373	918,825	913,813	79,080	111,154	178,557	5,460,535	74,529	68,455	142,983
Ventura		16,518,746	4,119,200	1,791,753	8,682,146	3,828,696	3,303,561	1,358,807	2,786,156	42,389,064	0	4,577,701	4,577,701
Yolo		6,314,616	1,687,423	1,115,331	2,292,411	1,081,646	802,170	264,694	367,023	13,925,314	748,212	457,463	1,205,674
Yuba		1,334,636	630,774	248,722	2,422,782	104,223	130,690	125,616	98,664	5,096,105	338,814		338,814
Total	\$ -	\$ 1,030,056,234	\$ 398,277,973	\$ 169,321,921	\$ 452,532,405	\$ 166,397,325	\$ 142,630,525	\$ 57,928,157	\$ 60,502,547	\$ 2,477,647,086	\$ 48,399,743	\$ 37,328,713	\$ 85,728,456

Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2023-24

Total Expenditures by Component or Element - All Funds

Source: FY 2023-24 Quarterly Financial Statements (4th Quarter)

Court	Court Administration Program						Total
	Executive Office	Fiscal Services	Human Resources	Business & Facility Services	Information Technology	Total Court Administration Program	
Alameda	\$ 2,666,343	\$ 5,312,192	\$ 3,905,645	\$ 9,827,199	\$ 12,062,864	\$ 33,794,243	\$ 124,479,666
Alpine	24,501	93,165	88,164	40,205	160,165	406,201	\$ 1,103,953
Amador	486,684	803,241	57,045	233,630	662,225	2,242,825	\$ 5,082,401
Butte	381,723	1,008,128	666,787	874,206	1,415,398	4,346,243	\$ 17,990,926
Calaveras	197,870	165,771	112,030	176,212	566,554	1,218,436	\$ 3,842,222
Colusa	125,969	257,077	115,841	160,750	634,601	1,294,237	\$ 3,314,225
Contra Costa	1,272,915	4,450,619	3,569,279	3,803,720	11,292,679	24,389,213	\$ 71,849,692
Del Norte	321,290	216,123	116,586	164,506	901,904	1,720,410	\$ 5,438,451
El Dorado	630,186	395,351	1,410,320	265,560	2,465,169	5,166,587	\$ 12,741,544
Fresno	3,039,270	2,670,281	1,530,229	2,604,444	6,196,079	16,040,303	\$ 79,349,549
Glenn	66,143	138,092	764,765	613,494	549,964	2,132,458	\$ 4,507,525
Humboldt	241,674	485,667	428,156	154,804	523,416	1,833,718	\$ 10,102,574
Imperial	554,178	500,803	694,206	1,041,147	1,016,344	3,806,679	\$ 15,306,966
Inyo	105,807	201,836	852,853	179,736	839,327	2,179,559	\$ 4,120,352
Kern	4,403,832	1,790,154	2,254,913	7,136,983	6,910,630	22,496,512	\$ 102,668,479
Kings	517,939	259,196	403,065	1,708,649	1,607,136	4,495,986	\$ 14,588,106
Lake	309,569	299,349	129,053	317,612	703,135	1,758,718	\$ 6,064,990
Lassen	205,478	185,393	153,696	185,867	687,630	1,418,066	\$ 4,621,355
Los Angeles	37,893,360	37,914,903	24,524,487	90,989,795	134,802,729	326,125,274	\$ 1,069,691,311
Madera	959,680	329,249	356,665	477,489	1,656,587	3,779,670	\$ 16,684,907
Marin	622,166	1,661,586	402,337	582,154	2,328,695	5,596,938	\$ 16,458,541
Mariposa	163,630	156,080	32,770	133,550	312,767	798,798	\$ 2,784,590
Mendocino	467,583	493,757	31,770	36,844	1,230,476	2,260,430	\$ 10,310,436
Merced	291,133	1,613,562	2,853,362	2,278,687	2,561,229	9,597,973	\$ 23,369,955
Modoc	272,066	107,537	26,118	42,763	296,952	745,435	\$ 1,888,247
Mono	345,550	303,785	13,528	112,118	505,321	1,280,303	\$ 2,718,062
Monterey	1,619,571	1,022,197	906,034	1,413,263	4,721,006	9,682,071	\$ 31,874,810
Napa	565,657	593,575	690,386	186,985	1,325,165	3,361,768	\$ 12,281,676
Nevada	588,327	379,044	835,569	174,190	917,055	2,894,185	\$ 9,455,650
Orange	560,533	7,212,837	8,280,693	18,537,077	21,126,596	55,717,736	\$ 259,732,357
Placer	1,508,686	1,192,401	668,221	2,754,871	3,340,450	9,464,629	\$ 30,869,694
Plumas	148,104	235,788	85,930	9,846	9,020	488,688	\$ 1,881,916
Riverside	860,530	4,636,057	6,955,709	13,372,176	14,980,736	40,805,209	\$ 222,293,318
Sacramento	2,061,331	3,751,874	3,964,220	6,410,588	18,768,567	34,956,580	\$ 136,276,318
San Benito	594,460	418,542	263,275	163,170	1,322,837	2,762,283	\$ 6,613,522
San Bernardino	6,300,165	2,513,612	5,165,167	11,127,122	15,906,568	41,012,625	\$ 181,762,817
San Diego	5,786,318	5,425,471	4,770,849	8,764,432	22,224,629	46,971,700	\$ 222,947,507
San Francisco	1,909,050	1,675,146	4,078,973	3,208,037	9,083,313	19,954,519	\$ 90,165,140
San Joaquin	731,562	1,942,607	644,173	2,311,764	3,776,272	9,406,377	\$ 54,513,517
San Luis Obispo	1,481,179	604,477	686,625	928,931	2,814,825	6,518,036	\$ 24,411,654
San Mateo	7,150,615	2,217,941	1,868,218	1,444,487	5,080,844	17,762,104	\$ 59,961,640
Santa Barbara	1,140,035	1,621,119	1,106,043	590,766	4,648,092	9,106,054	\$ 41,360,507
Santa Clara	4,976,141	4,482,041	7,092,049	9,005,068	18,387,502	43,942,801	\$ 130,980,896
Santa Cruz	504,952	616,925	515,756	997,912	3,194,492	5,830,038	\$ 22,465,932
Shasta	867,909	776,001	654,478	1,378,911	2,189,935	5,867,234	\$ 26,010,297
Sierra	119,272	113,452	115,900	92,585	193,778	634,988	\$ 1,477,234
Siskiyou	550,949	197,988	642,930	435,032	435,048	2,261,947	\$ 6,046,206
Solano	819,349	2,238,998	939,313	1,195,734	2,108,691	7,302,085	\$ 36,060,059
Sonoma	703,003	896,402	3,153,352	155,634	2,086,681	6,995,072	\$ 36,303,969
Stanislaus	787,977	1,450,678	1,068,715	2,143,146	5,137,220	10,587,737	\$ 38,187,636
Sutter	671,121	421,562	465,780	666,262	1,664,926	3,889,652	\$ 10,737,467
Tehama	418,815	694,124	175,612	128,587	1,321,404	2,738,542	\$ 8,363,210
Trinity	137,167	176,766	364,043	48,164	220,926	947,065	\$ 3,020,075
Tulare	1,743,976	1,484,229	844,764	329,664	2,848,330	7,250,963	\$ 43,143,198
Tuolumne	238,728	436,188	221,380	62,810	313,094	1,272,200	\$ 6,875,718
Ventura	2,510,775	3,361,313	1,695,398	2,627,665	5,339,335	15,534,487	\$ 62,501,251
Yolo	3,443,798	548,689	739,739	1,614,290	1,294,779	7,641,295	\$ 22,772,284
Yuba	229,105	427,328	1,037,746	141,261	844,463	2,679,903	\$ 8,114,822
Total	\$ 108,295,697	\$ 115,578,271	\$ 106,192,711	\$ 216,562,554	\$ 370,536,549	\$ 917,165,782	\$ 3,480,541,324

Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2023-24

Total Expenditures by Component or Element - All Funds

Source: FY 2023-24 Quarterly Financial Statements (4th Quarter)

Court	Personnel Services	Operating Expenses And Equipment	Special Items Of Expense	Capital Costs	Prior Year Expense Adjustments	Total
Alameda	\$ 97,576,367	\$ 26,018,811	\$ 587,776	\$ -	\$ 296,713	\$ 124,479,666
Alpine	786,430	318,774			-1,252	\$ 1,103,953
Amador	3,599,897	1,443,511	5,012		33,982	\$ 5,082,401
Butte	12,578,065	5,201,674	85,053		126,134	\$ 17,990,926
Calaveras	2,707,233	1,138,004	3,084		-6,099	\$ 3,842,222
Colusa	1,933,709	1,412,830	2,873		-35,186	\$ 3,314,225
Contra Costa	47,261,812	23,796,531	774,604		16,744	\$ 71,849,692
Del Norte	2,932,277	2,504,143	2,314		-283	\$ 5,438,451
El Dorado	9,383,875	3,321,547	39,675		-3,554	\$ 12,741,544
Fresno	62,216,297	16,831,253	294,635		7,364	\$ 79,349,549
Glenn	2,453,015	2,032,071	543	15,508	6,387	\$ 4,507,525
Humboldt	7,893,764	2,118,711	70,418		19,682	\$ 10,102,574
Imperial	9,279,370	6,002,645	28,643		-3,691	\$ 15,306,966
Inyo	2,615,852	1,499,825	5,084		-409	\$ 4,120,352
Kern	68,964,347	22,492,087	9,749,031		1,463,014	\$ 102,668,479
Kings	9,497,862	4,332,435	15,383	647,789	94,637	\$ 14,588,106
Lake	3,832,220	2,206,620	24,390		1,761	\$ 6,064,990
Lassen	2,675,891	1,937,165	8,708		-410	\$ 4,621,355
Los Angeles	819,047,009	247,107,163	3,883,631		-346,491	\$ 1,069,691,311
Madera	12,224,174	4,370,267	91,493		-1,026	\$ 16,684,907
Marin	13,563,606	2,836,633	53,132		5,170	\$ 16,458,541
Mariposa	1,581,585	1,201,337	2,522		-854	\$ 2,784,590
Mendocino	7,525,435	2,753,204	27,346		4,450	\$ 10,310,436
Merced	16,755,853	6,337,296	277,795		-988	\$ 23,369,955
Modoc	1,125,544	762,248	1,655		-1,200	\$ 1,888,247
Mono	1,700,583	995,846	5,193		16,439	\$ 2,718,062
Monterey	23,029,198	8,701,840	131,388		12,385	\$ 31,874,810
Napa	8,821,520	3,432,262	28,715		-821	\$ 12,281,676
Nevada	7,255,094	2,170,560	20,781		9,215	\$ 9,455,650
Orange	205,378,408	53,383,994	980,343		-10,388	\$ 259,732,357
Placer	24,374,653	6,308,701	171,611		14,730	\$ 30,869,694
Plumas	1,173,296	708,842	1,248		-1,470	\$ 1,881,916
Riverside	169,724,631	50,554,036	1,695,310		319,341	\$ 222,293,318
Sacramento	111,670,214	23,830,685	724,067		51,352	\$ 136,276,318
San Benito	4,399,603	2,210,692	7,604		-4,377	\$ 6,613,522
San Bernardino	133,871,751	46,198,374	733,035		959,658	\$ 181,762,817
San Diego	178,694,632	42,182,911	1,558,597		511,368	\$ 222,947,507
San Francisco	64,827,071	24,391,220	949,588		-2,739	\$ 90,165,140
San Joaquin	44,011,117	10,074,229	430,357		-2,185	\$ 54,513,517
San Luis Obispo	19,684,508	4,599,048	127,804		294	\$ 24,411,654
San Mateo	47,761,420	11,719,719	344,883		135,618	\$ 59,961,640
Santa Barbara	30,838,439	10,237,936	254,925		29,207	\$ 41,360,507
Santa Clara	90,664,414	35,351,586	932,570	4,031,257	1,068	\$ 130,980,896
Santa Cruz	16,634,587	5,617,416	92,580		121,349	\$ 22,465,932
Shasta	20,759,369	4,942,977	138,983		168,968	\$ 26,010,297
Sierra	811,732	665,842	0		-341	\$ 1,477,234
Siskiyou	4,594,484	1,408,828	44,248		-1,354	\$ 6,046,206
Solano	29,532,015	6,441,638	171,119		-84,713	\$ 36,060,059
Sonoma	28,386,385	7,678,360	241,919		-2,695	\$ 36,303,969
Stanislaus	29,743,330	8,271,643	198,782		-26,120	\$ 38,187,636
Sutter	7,356,300	2,981,924	3,025	364,571	31,648	\$ 10,737,467
Tehama	5,462,329	2,902,280	5,100		-6,499	\$ 8,363,210
Trinity	2,223,025	835,672	1,355		-39,977	\$ 3,020,075
Tulare	31,074,051	11,945,606	116,376		7,166	\$ 43,143,198
Tuolumne	4,641,572	2,223,192	11,845		-891	\$ 6,875,718
Ventura	44,368,568	17,630,020	489,376		13,288	\$ 62,501,251
Yolo	16,466,900	6,086,107	209,129		10,149	\$ 22,772,284
Yuba	6,025,806	2,061,514	10,452		17,050	\$ 8,114,822
Total	\$ 2,635,972,489	\$ 808,722,282	\$ 26,867,106	\$ 5,059,125	\$ 3,920,322	\$ 3,480,541,324

Report of Trial Court Trust Fund Revenue, Expenditure, and Fund Balance Constraints for FY 2023-24
Constraints on Ending FY 2023-24 Total Fund Balances
Source: FY 2023-24 Quarterly Financial Statements (4th Quarter)

Court	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
Alameda	\$ -	\$ 2,769,270.44	\$ 6,481,879.52	\$ 3,298,611.37	\$ -	\$ 12,549,761.33
Alpine	103,640.26	15,734.37				\$ 119,374.63
Amador		1,364,732.92	289,123.25	153,884.70		\$ 1,807,740.87
Butte	162,330.22	546,658.03	3,214,116.59	551,936.90		\$ 4,475,041.74
Calaveras	272,657.09	649,795.25	166,955.37	119,792.47		\$ 1,209,200.18
Colusa	49,905.00	858,203.13	519,612.74	109,506.27		\$ 1,537,227.14
Contra Costa	25,021.95	2,423,029.63	5,443,042.40	1,728,541.62		\$ 9,619,635.60
Del Norte	58,805.00	686,109.61	1,101.18	163,186.58		\$ 909,202.37
El Dorado	191,441.30	296,214.06		21,418.02		\$ 509,073.38
Fresno		857,548.03	4,006,061.90	1,808,968.32		\$ 6,672,578.25
Glenn		399,221.14	109,866.51	138,521.73		\$ 647,609.38
Humboldt	49,384.40	205,213.06	190,970.94	181,554.27		\$ 627,122.67
Imperial	226,637.25	1,169,395.68	1,013,941.57	333,447.38		\$ 2,743,421.88
Inyo		450,914.10	15,892.41	56,715.30		\$ 523,521.81
Kern	452,128.48	5,076,266.73	2,339,781.04	2,482,453.85		\$ 10,350,630.10
Kings	202,734.77	1,305,421.88	27,321.47	438,170.24		\$ 1,973,648.36
Lake		683,631.17	187,318.27	179,607.32		\$ 1,050,556.76
Lassen		121,792.35		94,918.00		\$ 216,710.35
Los Angeles	23,611,820.97	43,376,865.81	134,164,780.52	22,508,973.96		\$ 223,662,441.26
Madera		681,630.71	74,019.44	498,013.09		\$ 1,253,663.24
Marin	13,227.48	1,817,393.81	2,075.76	455,185.30		\$ 2,287,882.35
Mariposa	192,929.01	157,096.33	90,348.28	85,403.15		\$ 525,776.77
Mendocino	7,772.91	383,556.03	424,407.49	164,431.17		\$ 980,167.60
Merced		3,110,868.68	556,240.36	677,588.70		\$ 4,344,697.74
Modoc		102,113.49		56,647.42		\$ 158,760.91
Mono	114,918.68	288,067.12	13,187.45	81,037.66		\$ 497,210.91
Monterey		2,268,649.48	1,741,958.57	1,004,739.46		\$ 5,015,347.51
Napa	3,696.92	931,382.68	110,040.05	40,933.21		\$ 1,086,052.86
Nevada	6,405.11	541,179.21	33,763.89	189,177.75		\$ 770,525.96
Orange	324,268.85	6,496,660.26	8,444,787.36	7,730,775.45		\$ 22,996,491.92
Placer	2,159,178.11	2,369,335.58	1,810,203.11			\$ 6,338,716.80
Plumas		638,864.55	29,873.25	53,467.75		\$ 722,205.55
Riverside		6,360,688.72	1,948,411.02	6,600,810.80		\$ 14,909,910.54
Sacramento		4,330,418.11	4,046,667.81	3,693,436.37		\$ 12,070,522.29
San Benito	5,014.78	260,190.09	304,869.15	200,108.17		\$ 770,182.19
San Bernardino	8,503,510.07	6,937,267.09	5,680,935.96	5,541,124.65		\$ 26,662,837.77
San Diego	280,281.40	14,957,607.66	5,337,148.27	3,636,922.92		\$ 24,211,960.25
San Francisco		3,314,544.32	741,240.00	670,191.56		\$ 4,725,975.88
San Joaquin	668,593.57	10,988,349.03	853,668.36	1,653,644.71		\$ 14,164,255.67
San Luis Obispo	8,857.01	2,444,210.61	19,661.17	632,958.40		\$ 3,105,687.19
San Mateo	749,703.63	893,678.94	88,213.10	1,526,179.19		\$ 3,257,774.86
Santa Barbara	110,988.36	1,443,187.73	257,209.09	54,473.85		\$ 1,865,859.03
Santa Clara	556,861.28	1,466,224.10	7,487,206.06	3,922,469.94		\$ 13,432,761.38
Santa Cruz		939,837.70	34,610.70	577,393.40		\$ 1,551,841.80
Shasta	19,911.08	589,479.36	300,923.31	780,245.72		\$ 1,690,559.47
Sierra	350,675.54	24,279.30	10,670.24	44,631.24		\$ 430,256.32
Siskiyou		412,610.76		179,747.37		\$ 592,358.13
Solano	12,044.09	1,913,073.93	1,211,878.19	953,890.29		\$ 4,090,886.50
Sonoma	675,283.75	1,849,662.62	1,525,207.35	908,306.15		\$ 4,958,459.87
Stanislaus	1,113,119.66	1,910,814.91	100,573.46	1,135,693.53		\$ 4,260,201.56
Sutter	131,552.65	761,785.36	597,902.68	331,974.57		\$ 1,823,215.26
Tehama		733,465.81	124,749.89	245,151.68		\$ 1,103,367.38
Trinity	62,261.97	127,295.29	27,006.12	91,412.42		\$ 307,975.80
Tulare	298,926.58	598,004.79	2,503,732.81	1,137,536.63		\$ 4,538,200.81
Tuolumne		199,721.88		165,002.21		\$ 364,724.09
Ventura		821,076.66	271,123.60	1,424,801.09		\$ 2,517,001.35
Yolo		610,432.39	176,657.87	633,776.28		\$ 1,420,866.54
Yuba	52,907.95	254,125.00		240,922.22		\$ 547,955.17
Total	\$ 41,829,397.13	\$ 148,184,847.48	\$ 205,152,936.90	\$ 82,390,413.77	\$ -	\$ 477,557,595.28

Element and Component Definitions

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

Element and Component	Definitions
Operational Support	Activities that provide noncase type-specific support for court operations, including the management of files and calendars of the courts.
1) Other Support Operations	<p>Staff and supervisory positions that are not dedicated to a specific courtroom or case type services (i.e., criminal, civil, or family and children). Examples include staff who:</p> <ul style="list-style-type: none"> ▪ Perform activities that provide public access to the courts, including but not limited to staff who are dedicated to serving the public at the public counter or on the telephone, and who are assigned to exhibit rooms; ▪ Manage files and calendars; ▪ Store and retrieve court records; and ▪ Perform clerical functions for the trial court's appellate activities.
2) Court Interpreters	<p>Includes services performed by staff interpreters, certified and noncertified contract interpreters, and interpreter coordinators, defined as follows:</p> <ul style="list-style-type: none"> ▪ Staff interpreters are regular employees of the court and receive salary and benefits. ▪ Certified and noncertified contract interpreters are not court employees. Their services are provided per diem and funded as professional and consultant services. ▪ Interpreter coordinators perform the daily assignment of qualified court interpreters.
3) Jury Services	<p>Ensures the right to a jury trial through the management of juror summons, selection, and facilities in the court. Also includes juror compensation.</p> <p>Under Trial Court Trust Fund, includes criminal but <i>not</i> civil and grand jury costs for:</p> <ul style="list-style-type: none"> ▪ Jury commissioners, who are responsible for collecting lists of qualified prospective jurors, submitting lists to the court, and managing the jury program; and ▪ Jury fees, jury coordination, child and dependent care for jurors, and jury sequestration.
4) Security	<p>Includes security services provided by marshals, private contract security personnel (i.e., Guardsmark), and court attendants whose primary purpose is court security.</p> <p>Includes the following types of security costs incurred by the court:</p> <ul style="list-style-type: none"> ▪ Personnel who provide courtroom and internal security; ▪ Personnel who provide entrance screening security; ▪ Personnel who provide in-courthouse custody of prisoners within the courtroom and court facility; ▪ Personnel, up to the level of captain, who provide supervision or management of personnel providing court security at least 0.25 FTE; and ▪ Purchase and maintenance of security equipment.
5) Enhanced Collections	<p>Includes activities performed to collect debt related to fines, fees, penalties, forfeitures, etc.</p> <p>Includes costs for the following:</p> <ul style="list-style-type: none"> ▪ Personnel who perform debt collection activities; ▪ Services provided by contract debt collection agencies; and ▪ Operating expenses associated with debt collection activities.

Other Noncourt Operations	Includes non-court operation activities and services, such as grand jury, pretrial services, small claims advisors, and dispute resolution programs.
1) Executive Office	<p>As its primary responsibility, directs all administrative activities for the trial courts, including the following:</p> <ul style="list-style-type: none"> ▪ Court executive/administrative officer; ▪ Deputy court executive or court administrative officer; and ▪ Secretarial and administrative support for the above. <p>Includes costs for services provided to judicial officers.</p>
2) Fiscal Services	Includes the chief financial officer and personnel associated with the development of court budgets, including accounting and all aspects of financial management.
3) Human Resources	<p>Includes the following:</p> <ul style="list-style-type: none"> ▪ Personnel director, training officer, staff responsible for the recruitment and retention of qualified court employees, and staff charged with employee relations, including labor relations and collective bargaining; and ▪ Includes costs relating to in-house education and training for judicial officers and court staff (CJER, local programs, and all other providers, as well as consultant costs).
4) Business and Facilities Services	<p>Includes the following activities and services:</p> <ul style="list-style-type: none"> ▪ Personnel and costs associated with building maintenance, providing business services and supplies, and procurement; ▪ Telecommunication costs; ▪ Contractual perimeter security services to control facility access; ▪ Costs associated with legal and contractual services, intergovernmental charges and other charges associated with the courts, and any other administrative costs; and ▪ Activities associated with the management of court fixed assets.
5) Information Technology	<p>Includes costs for the following:</p> <ul style="list-style-type: none"> ▪ Chief information officer and support personnel; ▪ Computer equipment and activities needed to support the business of the court, including case management systems, criminal justice information systems, and electronic communication between law enforcement agencies and other courts; ▪ Technology consulting services; and ▪ Technology training activities for judicial and nonjudicial employees.

Trial Court Fund Balance Policy

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

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

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

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

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

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

Assigned Fund Balances include:

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

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

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

accounted for in the court's operating budget.

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

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

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

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

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