



Judicial Council of California

ADMINISTRATIVE OFFICE OF THE COURTS

FINANCE DIVISION

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

Telephone 415-865-7960 • Fax 415-865-4325 • TDD 415-865-4272

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

RONALD G. OVERHOLT
Interim Administrative Director of the Courts

CHRISTINE PATTON
Interim Chief Deputy Director

ZLATKO THEODOROVIC
Director, Finance Division

January 30, 2012

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

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

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

Hon. Mike Feuer
Chair, Assembly Committee on Judiciary
State Capitol, Room 2013
Sacramento, California 95814

Re: Report of Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year
2010–2011

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

Attached is the Judicial Council report required under Government Code sections 68502.5(b) and
77202.5(b) on trial court financial information for fiscal year (FY) 2010–2011. 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.

Fund balances allow trial courts to manage their budgets so as to meet near-term operational
obligations as well as achieve intermediate and long-term goals. Since October 20, 2006, the
Judicial Council has established a trial court fund balance policy that requires 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 so that it would be consistent with the requirements of Governmental Accounting Standards Board (GASB) Statement No. 54, which for reporting periods beginning after June 15, 2010, requires fund balances to be reported as either nonspendable, restricted, committed, assigned, or unassigned (see definitions below).

Table 1 displays the classifications of FY 2010–2011 ending fund balances for all 58 trial courts combined. 52.1 percent of statewide fund balances were nonspendable or beyond the discretion of any individual court, and 47.8 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: FY 2010–2011 Statewide Constraints on Ending Fund Balance

Classifications	Amount	% of Total	
Nonspendable	\$39,447,963	7.0%	52.1%
Restricted	51,992,934	9.3%	
Committed	201,256,087	35.8%	
Assigned	268,602,282	47.8%	47.8%
Unassigned	287,134	0.1%	0.1%
TOTAL	\$561,586,400	100.0%	100.0%

Definitions and examples for these constraint classifications are provided below:

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

Restricted Fund Balance. Funds on which constraints are imposed externally or by law. An example of an externally imposed constraint is monies received by a grantor that can be used only for the purpose defined by the grant such as AB 1058 child support enforcement grants. Constraints imposed by law would include amounts of unspent revenues received whose use 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, which is 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 the 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' fiscal planning in order to meet their objectives. The council's policy requires courts to report assigned fund balance using specific designations, 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 Facility Construction Fund, IT replacement or upgrades, or facility renovations that not covered by the State Court Facility Construction Fund. Other examples would be 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.

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.¹

In addition, the revenue, expenditure, and fund balance information is consolidated from all fund sources: General Fund, Special Revenue Fund, Debt Service Fund, Capital Projects Fund, Proprietary Fund, and Fiduciary Fund.²

Information was compiled from data reported by the trial courts in their FY 2010–2011 fourth quarter Quarterly Financial Statements.

If you have any questions related to this report, please contact Zlatko Theodorovic at 415-865-7584 or zlatko.theodorovic@jud.ca.gov.

Sincerely,



Ronald G. Overholt
Interim Administrative Director of the Courts

RGO/CS

¹ 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.

² In previous years, amounts were divided between Trial Court Trust Fund (TCTF) and Non-Trial Court Trust Fund (Non-TCTF), which is inconsistent with GASB fund reporting.

Attachments:

1. FY 2010–2011 Total Revenues—All Funds
2. FY 2010–2011 Total Expenditures by Element or Component—All Funds
3. FY 2010–2011 Total Expenditures by Object—All Funds
4. Constraints on Ending FY 2010–2011 Total Fund Balance—All Funds
5. Element and Component Definitions
6. Judicial Council Fund Balance Policy

cc: Members of the Judicial Council
Hon. Bill Emmerson, Vice-Chair, Senate Committee on Budget and Fiscal Review
Hon. Tom Harman, Vice-Chair, Senate Committee on Judiciary
Hon. Jim Nielsen, Vice-Chair, Assembly Committee on Budget
Hon. Donald P. Wagner, Vice-Chair, Assembly Committee on Judiciary
Hon. Gregory P. Schmidt, Secretary of the Senate
Ms. Diane F. Boyer-Vine, Legislative Counsel
Mr. E. Dotson Wilson, Chief Clerk of the Assembly
Ms. Margie Estrada, Policy Consultant, Office of Senate President pro Tempore Darrell
S. Steinberg
Ms. Fredericka McGee, General Counsel, Office of Assembly Speaker John A. Pérez
Ms. Jody Martin, Principal Consultant, Joint Legislative Budget Committee
Mr. Joe Stephenshaw, Consultant, Senate Committee on Budget and Fiscal Review
Mr. Matt Osterli, Consultant, Senate Republican Fiscal Office
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Mr. Drew Liebert, Chief Counsel, Assembly Committee on Judiciary
Mr. Mark Redmond, Consultant, Assembly Republican Policy Office
Ms. Anita Lee, Fiscal and Policy Analyst, Legislative Analyst's Office
Mr. Michael Miyao, Budget Analyst, Department of Finance
Ms. Christine Patton, Interim Chief Deputy Director, Administrative Office of the Courts
(AOC)
Ms. Jody Patel, Regional Administrative Director, AOC Regional Office
Mr. Curtis L. Child, Director, AOC Office of Governmental Affairs
Judicial Administration Library (2 copies)



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Report Title: Report of Trial Court Revenue, Expenditure, and Fund Balance Constraints for Fiscal Year 2010–2011

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

Date of Report: January 2012

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) 2010–2011, 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 2010–2011 fourth quarter Quarterly Financial Statements. For FY 2010–2011, the trial courts reported revenues of \$2.996 billion, expenditures of \$2.933 billion, and fund balances totaling \$561.6 million, of which, based on Governmental Accounting Standards Board Statement No. 54 classifications, \$39.4 million was nonspendable, \$52 million restricted, \$201.3 million committed, \$268.6 million assigned, and \$287,134 unassigned.

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

A printed copy of the report may be obtained by calling 415-865-7542.

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Interim Chief Deputy Director

FINANCE DIVISION

Zlatko Theodorovic
Director

Marcia Carlton
Assistant Director

Colin Simpson
*Primary Author of Report
Supervising Budget Analyst*

FY 2010-2011 Total Revenues - All Funds
Source: FY 2010-2011 Quarterly Financial Statement (4th Quarter)

Court	State Financing Sources									Grants			
	Trial Court Trust Fund	Trial Court Improvement Fund	Judicial Administration Efficiency & Modernization Fund	Judges' Compensation	Court Interpreters	Civil Coordination Reimbursement	MOU Reimbursements	Other Miscellaneous	Total State Financing Sources	AB 1058 Commissioner/Facilitator	Other AOC Grants	Non-AOC Grants	Total Grants
Alameda	115,069,032	281,647	681,788	669,472	2,999,998	-	2,310,516	-	122,012,453	1,678,370	264,265	1,178,817	3,121,452
Alpine	657,444	165	-	-	1,700	-	36,408	-	695,717	-	4,497	-	4,497
Amador	3,168,383	5,402	500	-	26,183	-	111,341	-	3,311,808	152,210	14,411	-	166,621
Butte	11,894,862	48,458	27,192	75,678	175,062	-	885,517	-	13,106,769	537,816	161,771	-	699,587
Calaveras	2,852,596	6,148	11,400	11,000	18,473	-	134,978	-	3,034,595	287,176	19,914	-	307,090
Colusa	1,860,559	2,894	-	-	134,808	-	43,220	-	2,041,481	123,522	-	-	123,522
Contra Costa	60,398,913	138,464	-	343,835	1,469,681	-	4,900,676	-	67,251,569	1,668,405	339,133	-	2,007,538
Del Norte	3,248,650	-	-	-	26,969	-	314,104	-	3,589,723	116,582	16,000	-	132,582
El Dorado	10,366,721	32,344	4,555	-	167,357	-	148,736	-	10,719,713	425,744	541	-	426,285
Fresno	59,836,800	141,056	21,595	363,726	2,331,507	-	3,622,328	-	66,317,012	2,546,416	369,494	243,805	3,159,715
Glenn	2,700,382	1,542	-	11,000	99,449	-	109,141	-	2,921,514	268,800	12,497	-	281,297
Humboldt	8,073,949	17,826	5,098	52,500	131,312	-	944,759	-	9,225,444	226,015	19,809	-	245,824
Imperial	10,617,379	41,687	13,829	(2,527)	597,712	-	1,121,793	-	12,389,873	281,608	1,320	-	282,928
Inyo	2,515,953	3,460	63,361	11,000	62,116	-	146,976	-	2,802,865	155,997	19,811	-	175,808
Kern	47,174,286	134,275	15,075	-	2,322,609	-	2,941,105	-	52,587,350	1,319,885	41,320	400	1,361,605
Kings	8,139,672	22,680	96,829	37,233	230,626	-	574,735	-	9,101,776	461,211	-	-	461,211
Lake	4,444,722	8,623	80,241	30,000	136,247	-	117,576	-	4,817,410	238,472	12,000	-	250,472
Lassen	2,934,859	4,768	1,866	-	51,372	-	274,000	-	3,266,865	220,299	17,547	-	237,846
Los Angeles	683,532,915	1,955,928	1,343,917	85,812,043	31,919,310	-	9,058,924	166,322	813,789,360	9,027,869	1,028,526	1,458,228	11,514,623
Madera	9,165,087	0	2,850	-	393,947	-	358,258	-	9,920,143	291,885	0	-	291,885
Marin	20,041,430	37,237	-	-	531,642	-	252,406	-	20,862,715	321,462	11,484	-	332,946
Mariposa	1,365,014	-	7,500	11,000	43,758	-	81,091	-	1,508,363	141,130	-	-	141,130
Mendocino	6,953,228	11,419	-	57,000	328,011	-	167,653	7,840	7,525,151	269,436	64,729	-	334,165
Merced	15,281,062	43,350	-	-	811,181	-	789,639	-	16,925,232	840,134	11,484	-	851,618
Modoc	1,255,990	1,443	-	-	1,634	-	64,605	-	1,323,673	74,019	13,997	-	88,015
Mono	1,924,152	1,888	-	7,739	25,718	-	54,424	-	2,013,921	97,744	-	-	97,744
Monterey	22,907,736	23,080	36,325	149,007	831,798	-	695,233	-	24,643,179	625,734	34,000	-	659,734
Napa	10,138,993	25,741	7,600	45,000	423,097	-	306,520	-	10,946,951	370,374	83,331	4,500	458,206
Nevada	6,833,056	28,899	40,420	44,445	43,672	-	476,906	-	7,467,398	602,234	13,227	13,023	628,484
Orange	206,284,191	516,877	978,693	1,078,875	8,021,586	93,452	9,447,410	59,729	226,480,813	3,550,615	223,304	794,149	4,568,068
Placer	19,798,274	42,573	-	-	301,552	-	628,715	-	20,800,113	550,213	14,440	142,300	706,952
Plumas	2,290,653	2,884	-	-	23,726	-	48,392	-	2,365,655	134,265	14,000	233,089	381,353
Riverside	105,573,097	498,703	(1,871)	-	3,192,087	-	6,185,851	-	115,447,867	1,322,743	42,105	442,011	1,806,859
Sacramento	106,014,332	315,643	73,560	477,213	3,244,973	6,896	2,059,046	-	112,191,663	1,816,924	4,382	-	1,821,305
San Benito	3,594,449	7,751	-	15,000	99,551	-	87,653	-	3,804,403	234,309	-	-	234,309
San Bernardino	111,731,154	485,542	-	678,876	4,790,979	-	4,681,088	-	122,367,639	3,882,851	-	318,816	4,201,667
San Diego	200,377,191	513,754	153,515	-	6,064,071	8,895	5,085,731	-	212,203,157	3,266,711	133,179	425,042	3,824,931
San Francisco	80,714,645	107,431	781,799	482,730	2,398,806	39,147	5,222,703	1,962	89,749,222	1,471,966	243,189	966,171	2,681,326
San Joaquin	38,248,019	76,695	-	240,936	1,318,458	30,927	827,660	-	40,742,695	945,191	128,332	1,041,148	2,114,670
San Luis Obispo	18,831,256	35,408	98,500	88,973	460,094	-	767,145	-	20,281,316	375,392	20,798	-	396,190
San Mateo	48,293,047	219,614	-	238,723	1,674,621	-	857,497	-	51,283,503	684,326	19,139	-	703,465
Santa Barbara	30,810,969	58,659	93,016	198,433	1,216,525	-	392,639	-	32,770,242	820,616	40,190	-	860,806
Santa Clara	129,104,442	361,222	700,487	679,914	2,819,451	-	1,889,069	-	135,554,585	2,681,045	102,161	1,154,054	3,937,259
Santa Cruz	16,842,609	55,463	-	-	565,009	-	214,731	-	17,677,813	297,714	52,734	-	350,448
Shasta	11,962,441	34,165	-	104,132	202,137	-	800,260	-	13,103,135	689,560	85,442	-	775,002
Sierra	661,123	3,668	-	-	4,369	-	52,808	-	721,968	-	12,219	-	12,219
Siskiyou	4,902,115	6,361	-	30,000	80,804	-	322,697	-	5,341,977	402,816	19,139	47,628	469,584
Solano	27,796,785	70,498	64,335	188,360	378,172	-	427,312	-	28,925,462	799,888	27,612	44,673	872,173
Sonoma	31,987,022	76,106	71,779	164,506	1,176,082	-	400,914	-	33,876,409	839,625	69,302	502,071	1,410,999
Stanislaus	24,134,177	78,368	8,005	-	675,277	-	260,141	-	25,155,968	1,106,401	20,000	-	1,126,401
Sutter	5,278,143	28,507	-	-	310,233	-	168,661	-	5,785,544	340,202	86,000	-	426,202
Tehama	4,148,429	8,276	-	29,774	137,263	-	161,994	-	4,485,736	149,146	-	-	149,146
Trinity	1,624,877	1,886	-	11,000	40,119	-	89,370	-	1,767,251	64,535	16,927	-	81,463
Tulare	22,781,716	89,551	(0)	-	1,425,125	-	958,053	-	25,254,445	979,856	84,742	1,703	1,066,301
Tuolumne	4,428,710	27,387	29,000	27,534	30,490	-	115,722	-	4,658,843	305,278	14,400	32,250	351,928
Ventura	43,239,858	131,278	21,850	-	1,579,179	-	1,875,827	-	46,847,991	1,057,408	18,323	355,422	1,431,153
Yolo	12,673,622	56,181	-	74,034	455,556	-	507,769	-	13,767,162	349,157	2,169	-	351,326
Yuba	4,866,195	12,355	-	-	58,069	-	288,638	-	5,225,257	316,909	34,679	-	351,588
Total	2,454,347,366	6,943,231	5,534,611	92,538,164	89,110,313	179,318	75,869,062	235,853	2,724,757,918	52,806,209	4,104,016	9,399,299	66,309,524

FY 2010-2011 Total Revenues - All Funds
Source: FY 2010-2011 Quarterly Financial Statement (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 Miscellaneous	Total Other Financing Sources	
Alameda	177,560	-	-	1,044,939	330,949	-	-	174,710	879,759	239,993	-	186,861	3,034,772	128,168,677
Alpine	2,303	-	-	-	-	17,256	-	4,147	-	370	-	18,070	42,146	742,360
Amador	1,728	-	-	751	30,786	49,386	-	(5,723)	-	17,336	-	-	94,265	3,572,694
Butte	66,383	-	-	9,323	18,249	771,891	-	14,262	19,745	176,074	-	21,224	1,097,151	14,903,507
Calaveras	8,830	-	-	24,203	830	109,626	-	(6,479)	-	4,519	-	93	141,621	3,483,306
Colusa	10,125	-	-	75,652	-	-	-	4,720	-	-	-	-	90,497	2,255,500
Contra Costa	71,076	-	-	1,533,480	-	1,469,707	-	(28,572)	1,289,201	272,335	-	6,222	4,613,449	73,872,556
Del Norte	21,708	-	-	31,751	2,464	53,716	-	(46,498)	441	5,381	-	2,000	70,963	3,793,269
El Dorado	20,403	-	-	282,105	47,948	106,293	-	(23,488)	45,723	19,452	-	117,358	615,793	11,761,792
Fresno	118,437	-	-	1,011,673	93,888	1,514,122	-	170,912	242,654	207,164	-	84,042	3,442,892	72,919,618
Glenn	566	-	-	44,996	942	-	-	3,374	432	17,886	-	12,605	80,800	3,283,612
Humboldt	6,851	-	-	90,459	53,782	-	-	(821)	3,360	10,796	-	280	164,708	9,635,975
Imperial	42,702	-	107	224,101	51,032	1,145,999	13,183	12,581	264,572	147,319	-	2,794	1,904,390	14,577,191
Inyo	10,934	-	-	42,767	6,601	52,193	-	(1,474)	73,080	786	-	-	184,888	3,163,561
Kern	145,023	-	-	2,155,822	126,341	3,336,883	127,714	-	216,534	309,032	-	7,663,588	14,080,938	68,029,892
Kings	9,813	-	-	263,908	8,285	376,986	-	-	2,623	14,875	-	2,062	678,552	10,241,539
Lake	3,373	-	-	44	14,120	-	1,085	5,934	2,009	9,619	-	651	36,836	5,104,719
Lassen	10,189	-	1,256	33,904	30,028	170,410	-	(6,731)	849	989	-	40	240,933	3,745,645
Los Angeles	1,679,498	-	710,416	26,689,065	5,585,796	-	1,243,764	(1,007,005)	712,727	4,327,864	16,181	5,062	39,963,370	865,267,352
Madera	35,116	-	-	208,813	-	-	-	25,634	37,739	36,661	-	189,896	533,859	10,745,886
Marin	32,053	-	-	309,044	92,891	-	-	-	7,827	88,082	-	5,095	534,991	21,730,652
Mariposa	936	-	-	35,635	-	-	-	-	-	1,390	-	-	37,962	1,687,454
Mendocino	3,415	-	-	109,242	8,276	7,173	-	-	618	8,389	155	2,807	140,075	7,999,391
Merced	31,295	-	-	288,133	31,178	94,027	-	39,789	12,392	77,321	-	15,528	589,662	18,366,512
Modoc	982	-	-	6,542	1,235	66,756	87	(24,228)	(0)	1,289	-	-	52,664	1,464,352
Mono	20,886	-	-	59,944	-	-	-	(7,656)	752	313	-	234	74,473	2,186,139
Monterey	50,359	-	-	362,453	11,609	79,766	-	32,956	86,835	92,964	-	7,036	723,979	26,026,891
Napa	21,820	-	-	310,848	283,178	-	-	33,515	-	62,716	-	2	712,080	12,117,236
Nevada	5,177	-	265	71,113	11,066	293,351	-	(13,948)	47,393	75,716	-	1,399	491,532	8,587,414
Orange	346,379	-	2,602	4,358,447	665,629	4,997,815	42,128	1,919,016	9,734,057	1,450,542	-	1,290,420	24,807,035	255,855,916
Placer	23,283	-	-	476,304	49,666	-	-	(38,746)	10,130	600,486	-	2,877	1,124,000	22,631,065
Plumas	5,820	-	-	14,812	2,409	-	97	(3,674)	-	2	-	84	19,551	2,766,559
Riverside	137,517	-	380	6,819,324	1,624,330	7,286,822	23	(299,794)	4,829,069	14,058,590	-	12,759	34,469,020	151,723,746
Sacramento	163,498	-	688	3,016,287	78,147	965,519	-	-	782,740	580,203	-	60,699	5,647,782	119,660,750
San Benito	10,425	-	-	56,382	-	-	268	10,623	1,153	25,157	-	4,283	108,291	4,147,004
San Bernardino	163,474	-	-	446,634	6,094,362	-	23,950	(511,209)	509,562	246,090	-	6,544	6,979,406	133,548,711
San Diego	264,204	-	24	1,417,524	645,986	8,304,537	82,366	234,574	1,716,068	390,533	-	4,856	13,060,672	229,088,761
San Francisco	49,825	-	54,302	104,523	28,811	1,715,290	34,514	632	292,026	1,630,479	-	11,072	3,921,475	96,352,023
San Joaquin	34,697	-	500	261,706	89,390	160,376	29,409	(139,901)	652,934	59,904	-	2,392	1,151,406	44,008,772
San Luis Obispo	22,423	-	181	660,626	61,483	398,258	-	21,155	60,424	52,742	2,605	-	1,279,896	21,957,462
San Mateo	95,424	-	-	823,109	317,418	-	12	(25,382)	198,494	77,715	-	240,798	1,727,588	53,714,556
Santa Barbara	58,815	-	250	679,617	185,053	1,170,502	-	-	1,016,847	43,970	-	59,250	3,214,305	36,845,353
Santa Clara	187,351	-	21,890	1,570,398	-	705,420	-	861,560	290,614	1,757,836	-	2,207,211	7,602,281	147,094,125
Santa Cruz	12,941	-	-	465,757	22,635	228,235	-	-	64,971	259,701	-	6,777	1,061,018	19,089,279
Shasta	16,735	-	-	289,235	821	1,884,700	-	14,711	404,042	141,380	-	8,188	2,759,813	16,637,950
Sierra	672	-	2,172	-	660	23,251	-	(2,375)	-	32,086	-	11,921	68,386	802,573
Siskiyou	15,921	-	-	91,140	25	217,636	-	6,216	3,252	2,821	-	-	337,011	6,148,572
Solano	41,477	-	31,108	878,771	59,947	-	-	(4,841)	279,026	119,643	-	3,992	1,409,123	31,206,758
Sonoma	37,424	-	-	318,510	16,161	1,036,897	-	2,353	29,588	105,179	-	616,004	2,162,116	37,449,523
Stanislaus	47,952	-	1,500	1,458,883	-	560,440	-	14,506	182,289	366,341	-	-	2,631,911	28,914,279
Sutter	56,054	-	-	119,406	3,505	184,434	-	3,985	4,369	3,341	-	20,978	396,072	6,607,818
Tehama	16,212	-	-	6,670	1,560	-	-	4,489	-	1,140	-	428	30,499	4,665,381
Trinity	1,015	-	-	4,004	400	-	-	1,676	6,000	11,955	-	-	25,050	1,873,764
Tulare	91,277	-	-	664,187	230,650	1,969,539	61,169	(0)	119,022	17,334	-	15,304	3,168,481	29,489,228
Tuolumne	9,214	-	23,814	42,562	6,220	52,544	230	(949)	44,828	15,589	-	7,450	201,501	5,212,272
Ventura	36,394	-	-	800,468	3,735,383	3,680,569	-	70,020	-	129,507	-	20,863	8,473,203	56,752,348
Yolo	27,028	-	-	515,368	136,892	742,017	-	31,147	-	558	-	168	1,453,176	15,571,665
Yuba	8,409	-	-	137,910	8,388	630,919	162	-	-	1,617	-	64,841	852,246	6,429,091
Total	4,591,403	-	851,456	61,819,272	20,907,406	46,631,259	1,660,162	1,519,704	25,178,769	28,409,073	18,941	13,025,108	204,612,553	2,995,679,996

FY 2010-2011 Total Expenditures by Component or Element - All Funds

Source: FY 2010-2011 Quarterly Financial Statement (4th Quarter)

Court	Court Operations Program													Total Court Operations Program
	Judges and Courtroom Support	Traffic & Other Infractions	Other Criminal Cases	Civil	Family and Children's Services	Probate, Guardianship & Mental Health Services	Juvenile Dependency Services	Juvenile Delinquency Services	Other Support Operations	Court Interpreters	Jury Services	Security		
Alameda	34,796,690	5,730,643	8,548,489	7,269,086	8,235,643	1,873,955	1,249,363	1,501,842	2,669,352	3,588,968	2,656,312	25,087,537	103,207,881	
Alpine	272,393	-	-	-	38,917	-	-	-	42,956	1,701	31,768	11,104	398,839	
Amador	735,473	195,842	153,378	308,158	254,059	35	26,852	15,030	21,594	23,993	106,457	494,953	2,335,823	
Butte	3,016,084	440,656	716,732	464,421	1,172,447	336,145	811,531	103,237	520,466	240,439	152,171	2,651,170	10,625,499	
Calaveras	868,381	103,215	129,952	200,240	352,213	15,560	113,716	38,774	243,100	18,861	80,336	328,909	2,493,257	
Colusa	191,933	155,494	96,680	34,023	255,651	17,941	31,117	-	347,873	173,396	20,909	274,245	1,599,260	
Contra Costa	13,924,609	1,572,864	2,854,700	5,219,773	5,294,169	1,230,593	3,672,509	230,174	2,942,879	1,378,970	1,320,516	12,683,520	52,325,275	
Del Norte	606,967	172,897	413,274	132,447	514,158	44,524	265,041	32,119	307,698	43,297	16,168	329,740	2,878,330	
El Dorado	2,789,829	392,639	484,330	567,394	1,136,414	369,154	141,388	72,292	815,885	209,933	227,893	1,816,217	9,023,368	
Fresno	14,624,913	3,875,491	6,879,465	3,881,672	6,524,955	1,482,014	3,372,909	848,052	2,386,062	2,378,287	1,056,350	14,414,432	61,724,600	
Glenn	235,850	233,506	304,974	110,103	618,686	116,291	104,090	16,469	174,985	123,569	31,008	230,459	2,299,988	
Humboldt	2,477,328	450,533	402,393	581,559	817,132	48,240	729,733	70,107	125,413	134,128	305,126	1,073,959	7,215,651	
Imperial	3,024,186	1,685,659	829,326	661,342	861,926	19,060	844,357	10,697	432,712	609,484	312,565	1,450,137	10,741,451	
Inyo	444,011	184,330	151,363	127,992	440,540	20,898	107,721	23,333	263,904	67,313	109,315	336,203	2,276,923	
Kern	18,244,262	2,334,630	2,669,036	2,923,955	4,577,980	723,310	2,715,621	355,899	2,679,615	2,346,722	733,709	8,654,276	48,959,024	
Kings	2,423,633	299,895	798,001	850,400	991,603	-	207,069	42,653	264,528	297,747	337,000	1,336,032	7,848,561	
Lake	1,171,576	133,941	561,420	297,431	445,513	67,140	32,147	41,379	189,966	140,087	77,736	558,304	3,716,638	
Lassen	435,116	163,023	178,398	124,542	608,178	71,806	199,963	79,520	405,733	54,836	73,428	383,755	2,778,298	
Los Angeles	295,202,136	35,468,008	44,812,160	34,651,809	25,165,580	10,886,477	6,469,810	5,185,450	28,608,664	32,611,298	22,806,468	170,007,671	711,875,532	
Madera	2,833,269	475,059	716,745	367,784	1,446,849	47,414	165,392	44,772	209,672	514,505	297,346	848,135	7,966,942	
Marin	4,876,717	1,346,778	702,401	1,954,781	881,292	320,569	8,599	18,000	177,938	605,356	330,645	3,110,632	14,333,709	
Mariposa	181,631	49,942	190,806	162,957	94,187	21,743	41,739	17	45,587	44,456	33,568	187,678	1,054,311	
Mendocino	1,541,578	350,958	373,746	246,769	853,602	38,635	131,675	30,357	1,207,610	283,901	130,816	1,163,580	6,353,228	
Merced	4,619,096	995,669	1,647,591	1,169,478	1,117,744	181,931	550,842	196,996	120,989	837,539	226,701	2,368,392	14,032,968	
Modoc	259,601	56,819	210,378	186,235	94,787	16,189	11,808	-	60	4,037	8,518	102,878	951,310	
Mono	308,874	286,476	131,987	157,802	116,410	-	55,797	-	-	33,275	37,136	342,338	1,470,095	
Monterey	6,860,463	1,502,450	3,774,875	1,474,149	1,618,867	353,672	447,269	100,960	1,086,623	1,062,060	830,943	4,242,788	23,355,118	
Napa	3,610,196	332,310	730,247	535,313	1,110,009	68,841	296,748	56,583	93,528	468,053	170,732	1,868,315	9,340,876	
Nevada	1,181,105	454,651	876,331	614,682	1,496,212	160,337	352,828	114,370	15,154	84,751	78,127	1,037,890	6,466,438	
Orange	67,252,779	7,259,121	18,866,756	11,441,716	10,187,617	3,294,831	10,145,421	2,568,047	14,765,987	8,520,669	3,321,029	43,734,392	201,358,366	
Placer	5,500,187	1,067,929	1,276,651	717,327	2,134,604	219,595	612,894	288,958	356,251	470,056	263,701	3,553,619	16,461,772	
Plumas	444,763	227,495	49,144	46,648	306,896	1,177	1,848	-	595,844	23,991	29,612	330,634	2,058,052	
Riverside	41,355,458	7,404,192	11,933,295	8,022,740	11,130,133	2,887,485	6,542,568	162,128	1,424	3,829,524	3,990,507	18,127,983	115,387,437	
Sacramento	30,685,613	5,322,134	4,521,436	4,499,823	6,719,013	1,264,379	1,422,299	1,819,810	5,711,575	3,718,827	2,176,216	26,474,371	94,335,495	
San Benito	264,719	415,952	421,702	410,735	608,007	8,805	39,145	-	-	107,223	13,058	233,345	2,522,691	
San Bernardino	34,039,755	5,218,557	4,070,045	6,518,319	9,774,722	3,336,226	3,718,104	712,947	11,417,616	4,730,698	2,340,938	27,945,816	113,823,745	
San Diego	59,347,831	6,560,047	18,109,974	12,988,812	17,769,902	3,186,119	5,102,727	1,971,529	3,782,041	5,971,224	2,936,455	32,873,442	170,600,104	
San Francisco	27,451,253	3,070,442	4,695,713	4,488,223	5,580,081	2,964,458	5,032,776	882,107	2,989,645	2,219,779	2,403,373	10,394,366	72,172,219	
San Joaquin	11,115,807	2,968,917	4,608,204	2,800,490	2,746,485	818,545	397,400	492,406	1,999,625	1,500,901	840,507	9,745,112	40,034,398	
San Luis Obispo	5,094,501	854,134	2,298,735	1,625,635	1,873,005	311,456	8,000	83,228	395,945	476,167	418,735	3,576,041	17,015,583	
San Mateo	14,102,535	3,402,896	3,619,401	3,081,477	3,057,302	1,357,812	626,630	318,670	2,397,379	1,776,405	1,098,880	9,214,285	44,053,671	
Santa Barbara	7,925,712	1,293,704	2,454,660	1,871,166	1,448,004	561,147	56,487	310,179	3,604,414	1,212,252	833,583	6,644,417	28,215,726	
Santa Clara	30,022,385	7,312,522	13,118,985	10,019,344	12,083,218	3,140,064	1,646,481	769,034	511,061	3,736,192	1,725,777	29,204,600	113,289,662	
Santa Cruz	3,635,945	664,196	887,653	1,148,434	740,775	297,778	255,355	1,746	362,543	673,497	284,418	2,360,201	11,312,541	
Shasta	3,484,720	539,802	911,073	816,844	1,043,833	429,237	600,968	97,702	424,075	231,606	265,206	2,754,749	11,599,816	
Sierra	55,865	36,051	75,003	52,904	50,720	5,437	20,148	11,413	105,250	15,157	9,113	20,379	457,445	
Siskiyou	659,869	328,441	414,755	171,863	724,373	99,740	334,009	70,213	601,921	89,270	57,926	613,202	4,165,583	
Solano	11,528,089	2,065,450	5,926,591	1,523,197	2,419,107	568,806	234,242	192,200	-	422,672	706,075	5,341,026	30,927,455	
Sonoma	11,632,035	679,063	1,462,178	1,257,342	2,912,403	693,372	201,734	546,701	2,113,915	1,508,129	578,923	6,315,259	29,901,055	
Stanislaus	7,268,047	1,489,307	2,031,093	2,114,033	2,264,008	267,678	-	14,317	801,644	682,496	391,740	3,505,694	20,830,056	
Sutter	786,145	442,448	836,333	458,358	606,365	331,362	113,812	80,757	394,274	328,914	94,265	766,361	5,239,393	
Tehama	1,011,646	125,996	-	(82,379)	178,785	74,451	98,942	-	1,507,984	151,256	103,019	596,765	3,766,464	
Trinity	325,469	48,630	41,571	55,308	164,712	5,002	49,523	16,822	77,751	35,295	29,101	410,142	1,259,327	
Tulare	7,450,938	866,303	1,736,965	860,771	1,804,255	542,292	749,130	171,642	3,170,376	1,463,996	691,834	4,567,101	24,075,604	
Tuolumne	1,304,468	207,833	267,378	300,587	343,104	55,870	120,962	66,920	198,314	35,796	131,746	826,343	3,859,321	
Ventura	13,407,371	1,979,390	285,863	1,982,028	3,296,828	515,031	827,640	123,226	3,655,077	1,619,905	1,106,800	12,037,150	40,836,308	
Yolo	3,932,300	452,343	657,863	454,648	456,347	144,220	354,656	28,559	448,053	640,070	320,923	2,887,363	10,777,345	
Yuba	1,309,568	247,258	493,636	171,505	935,548	78,885	230,814	35,319	129,172	69,782	117,539	573,139	4,392,166	
Total	824,153,674	121,994,936	186,411,831	145,094,197	170,495,878	45,993,732	62,702,359	21,065,666	108,919,699	94,642,710	59,880,767	523,022,544	2,364,377,993	

FY 2010-2011 Total Expenditures by Component or Element - All Funds
Source: FY 2010-2011 Quarterly Financial Statement (4th Quarter)

Court	Non-Court Operations Program			Court Administration Program							Total
	Enhanced Collections	Other Non-Court Operations	Total Non-Court Operations Program	Executive Office	Fiscal Services	Human Resources	Business & Facilities Services	Information Technology	Distributed Expenditures	Total Court Administration Program	
Alameda	-	830,153	830,153	2,037,147	3,074,780	1,397,145	2,912,480	6,378,675	-	15,800,227	119,838,261
Alpine	25,952	18,908	44,860	26,317	79,825	11,917	19,724	63,023	7,770	208,576	652,274
Amador	49,635	-	49,635	473,896	209,713	38,991	238,772	191,230	(448)	1,152,154	3,537,612
Butte	751,567	198,486	950,053	299,350	403,833	251,866	320,118	633,987	540,529	2,449,682	14,025,234
Calaveras	211,972	(5,498)	206,474	206,069	213,427	124,691	95,615	206,494	-	846,297	3,546,027
Colusa	-	-	-	234,187	155,428	39,989	77,778	184,166	49,484	741,032	2,340,292
Contra Costa	3,117,678	3,518	3,121,195	1,106,515	2,083,099	3,846,210	2,680,275	3,869,022	-	13,585,119	69,031,589
Del Norte	86,457	6,563	93,019	170,866	281,883	120,733	45,572	129,117	105,396	853,566	3,824,916
El Dorado	125,669	330,739	456,408	359,851	380,108	341,658	58,948	612,033	-	1,752,597	11,232,373
Fresno	1,558,708	152,109	1,710,817	813,623	1,472,941	1,868,936	5,746,485	6,385,085	-	16,287,070	79,722,486
Glenn	46,661	40,711	87,373	147,262	99,973	34,117	23,128	72,571	-	377,052	2,764,412
Humboldt	-	-	-	173,011	289,814	171,751	539,466	400,246	222,975	1,797,263	9,012,914
Imperial	1,146,146	180,081	1,326,226	382,488	295,248	400,046	456,787	516,520	-	2,051,090	14,118,768
Inyo	52,201	-	52,201	144,945	78,168	110,954	192,225	215,256	(0)	741,548	3,070,671
Kern	3,336,827	9,027,021	12,363,848	728,091	1,711,282	997,694	2,223,971	3,313,643	-	8,974,681	70,297,553
Kings	376,986	8,988	385,975	412,556	366,038	297,463	804,056	381,901	-	2,262,013	10,496,549
Lake	-	9,302	9,302	196,822	131,937	150,564	168,099	399,943	-	1,047,366	4,773,306
Lassen	169,915	-	169,915	216,140	212,220	181,523	167,281	98,754	-	875,918	3,824,131
Los Angeles	-	521	521	26,683,326	13,612,314	7,578,132	33,012,156	57,992,723	-	138,878,651	850,754,705
Madera	-	-	-	484,706	298,714	201,814	374,618	416,860	491,213	2,267,924	10,234,866
Marin	-	-	-	425,417	1,861,568	678,857	594,894	2,853,390	229,462	6,643,588	20,977,297
Mariposa	-	-	-	116,809	97,926	32,418	201,371	129,392	-	577,917	1,632,228
Mendocino	-	17	17	360,911	404,076	128,748	31,485	269,768	-	1,194,989	7,548,234
Merced	94,027	-	94,027	414,700	502,272	299,892	907,818	900,632	254,560	3,279,874	17,406,869
Modoc	68,123	3,323	71,446	131,013	154,730	24,637	20,769	271,570	420	603,140	1,625,897
Mono	-	2,002	2,002	237,254	345,394	37,893	30,780	351,863	-	1,003,183	2,475,280
Monterey	85,822	129,880	215,703	650,439	918,672	616,336	492,575	1,347,010	-	4,025,031	27,595,853
Napa	66,555	15,844	82,399	484,442	387,546	342,459	183,776	917,985	140,820	2,457,027	11,880,302
Nevada	295,984	-	295,984	233,560	349,012	407,093	153,662	415,556	-	1,558,883	8,321,305
Orange	4,998,876	1,836,596	6,835,472	434,183	7,423,081	5,019,205	12,306,641	13,028,759	-	38,211,869	246,405,707
Placer	-	-	-	863,086	542,206	932,404	1,105,307	866,862	-	4,309,865	20,771,637
Plumas	-	932	932	141,238	183,430	34,483	30,175	308,363	38,099	735,788	2,794,772
Riverside	6,738,399	2,380,926	9,119,325	1,850,378	2,541,065	3,996,851	6,342,977	7,972,005	-	22,703,276	147,210,037
Sacramento	971,818	205,672	1,177,490	1,872,626	4,218,233	2,125,664	3,398,668	8,021,686	-	19,636,877	115,149,862
San Benito	-	2,800	2,800	405,604	531,429	100,389	-	189,746	-	1,227,168	3,752,659
San Bernardino	-	604,147	604,147	2,878,455	2,966,608	2,902,331	3,686,673	8,474,575	(5,797)	20,902,845	135,330,737
San Diego	10,026,244	2,077,695	12,103,940	3,839,014	1,357,427	2,249,435	6,666,815	19,938,381	-	34,051,073	216,755,117
San Francisco	1,675,788	610,806	2,286,594	896,854	2,457,017	4,524,408	3,874,345	5,468,868	-	17,221,492	91,680,305
San Joaquin	144,156	377,468	521,623	782,858	1,008,047	648,984	943,794	2,542,755	-	5,926,438	46,482,460
San Luis Obispo	406,982	4,919	411,901	556,017	606,457	618,304	745,975	2,176,093	-	4,702,846	22,130,331
San Mateo	-	834	834	1,851,414	1,266,527	457,418	886,006	4,053,211	81,390	8,595,965	52,650,471
Santa Barbara	1,037,390	906,294	1,943,685	766,070	1,335,828	927,716	100,733	2,407,963	-	5,538,309	35,697,719
Santa Clara	-	468,667	468,667	2,950,456	2,824,318	2,282,834	18,130,133	6,670,283	-	32,858,024	146,616,353
Santa Cruz	227,776	840,217	1,067,994	422,555	646,353	578,310	664,803	1,015,450	62,276	3,389,746	15,770,281
Shasta	1,467,294	599,585	2,066,878	657,837	835,318	361,611	118,670	204,008	-	2,177,444	15,844,139
Sierra	24,908	-	24,908	63,323	30,855	28,164	67,773	560	98,240	288,914	771,267
Siskiyou	183,362	-	183,362	488,189	228,595	120,161	272,230	409,042	293,933	1,812,150	6,161,095
Solano	-	-	-	772,102	771,470	690,735	762,234	1,306,009	-	4,302,551	35,230,007
Sonoma	1,036,897	12,000	1,048,897	643,035	899,388	1,820,467	397,291	1,415,778	-	5,175,959	36,125,911
Stanislaus	465,369	46,505	511,874	1,582,809	1,006,857	778,572	809,467	1,691,544	(150)	5,869,097	27,211,027
Sutter	183,770	2,836	186,606	331,118	337,950	106,531	150,467	372,540	90,560	1,389,167	6,815,166
Tehama	-	-	-	331,375	231,398	30,938	-	421,933	352,920	1,368,565	5,135,029
Trinity	-	6,000	6,000	60,024	206,790	10,298	54,950	64,174	-	396,236	1,661,563
Tulare	1,969,549	47,268	2,016,817	638,042	834,401	563,988	179,470	1,046,742	-	3,262,644	29,355,065
Tuolumne	54,672	48,027	102,699	215,688	179,105	333,458	175,711	287,900	-	1,191,862	5,153,882
Ventura	4,656,349	-	4,656,349	1,524,262	3,027,756	1,541,568	1,737,132	3,242,486	-	11,073,204	56,565,861
Yolo	741,780	76,614	818,394	1,152,666	536,370	382,143	384,924	646,276	-	3,102,380	14,698,118
Yuba	733,731	-	733,731	370,300	197,133	(0)	272,997	349,309	-	1,189,738	6,315,635
Total	49,411,996	22,109,476	71,521,473	67,693,291	69,857,708	54,747,541	117,041,044	184,511,717	3,053,649	496,904,950	2,932,804,416

FY 2010-2011 Total Expenditures By Object - All Funds
Source: FY 2010-2011 Quarterly Financial Statement (4th Quarter)

Court	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustments	Total
Alameda	81,133,014	38,044,626	850,067	-	-	(189,445)	119,838,261
Alpine	424,332	224,947	2,995	-	-	-	652,274
Amador	2,418,828	1,103,186	15,599	-	-	-	3,537,612
Butte	9,172,820	4,785,404	64,579	-	-	2,431	14,025,234
Calaveras	2,410,556	1,125,560	9,911	-	-	-	3,546,027
Colusa	1,301,835	1,036,831	1,597	-	-	28	2,340,292
Contra Costa	41,401,254	27,020,732	609,603	-	-	-	69,031,589
Del Norte	2,414,910	1,402,071	6,009	-	-	1,926	3,824,916
El Dorado	7,307,465	3,866,424	58,485	-	-	-	11,232,373
Fresno	47,029,756	32,349,319	322,331	-	-	21,080	79,722,486
Glenn	1,676,471	1,104,363	3,353	-	-	(19,775)	2,764,412
Humboldt	5,665,687	3,250,326	98,354	-	-	(1,454)	9,012,914
Imperial	8,372,968	5,702,464	43,336	-	-	-	14,118,768
Inyo	1,739,144	1,317,254	15,774	-	-	(1,500)	3,070,671
Kern	44,120,672	18,124,674	8,052,208	-	-	-	70,297,553
Kings	6,276,044	4,169,166	56,897	-	-	(5,559)	10,496,549
Lake	2,861,037	1,867,410	47,854	-	-	(2,996)	4,773,306
Lassen	2,742,162	1,039,688	42,282	-	-	0	3,824,131
Los Angeles	587,897,796	256,396,190	6,463,095	-	-	(2,376)	850,754,705
Madera	7,358,550	2,693,369	221,175	-	-	(38,228)	10,234,866
Marin	13,454,754	6,482,161	1,137,371	-	-	(96,990)	20,977,297
Mariposa	932,577	689,599	6,803	-	-	3,249	1,632,228
Mendocino	5,528,363	1,995,765	23,396	-	-	710	7,548,234
Merced	10,754,787	6,485,940	154,171	-	-	11,970	17,406,869
Modoc	953,763	671,079	1,055	-	-	-	1,625,897
Mono	1,340,627	1,027,805	123,426	-	-	(16,576)	2,475,280
Monterey	17,329,188	10,075,674	144,491	-	-	46,500	27,595,853
Napa	8,418,596	3,433,717	27,988	-	-	-	11,880,302
Nevada	5,669,748	2,634,850	16,707	-	-	-	8,321,305
Orange	161,204,110	83,975,998	1,225,599	-	-	-	246,405,707
Placer	13,968,645	6,605,196	197,796	-	-	-	20,771,637
Plumas	1,317,456	1,475,758	1,519	-	-	39	2,794,772
Riverside	98,937,597	46,387,060	2,048,486	-	-	(163,106)	147,210,037
Sacramento	75,747,834	38,124,667	1,277,361	-	-	-	115,149,862
San Benito	2,664,383	1,082,276	6,524	-	-	(524)	3,752,659
San Bernardino	84,120,487	49,937,617	1,308,027	-	-	(35,394)	135,330,737
San Diego	149,243,785	71,216,989	1,848,274	-	-	(5,553,931)	216,755,117
San Francisco	61,940,270	29,070,126	664,199	-	-	5,710	91,680,305
San Joaquin	29,516,919	16,393,701	566,409	-	-	5,430	46,482,460
San Luis Obispo	14,507,639	7,297,804	324,888	-	-	-	22,130,331
San Mateo	35,361,594	17,015,965	272,913	-	-	-	52,650,471
Santa Barbara	24,376,382	11,070,666	241,429	-	-	9,241	35,697,719
Santa Clara	90,271,501	44,358,185	684,492	11,300,000	-	2,175	146,616,353
Santa Cruz	11,028,940	4,512,948	75,255	-	-	153,138	15,770,281
Shasta	12,948,851	2,813,170	82,118	-	-	-	15,844,139
Sierra	495,005	276,262	-	-	-	-	771,267
Siskiyou	4,345,065	1,794,938	19,917	-	-	1,175	6,161,095
Solano	21,311,741	13,789,633	128,654	-	-	(21)	35,230,007
Sonoma	22,287,982	12,386,615	1,479,523	-	-	(28,210)	36,125,911
Stanislaus	19,587,893	7,815,740	115,624	-	-	(308,230)	27,211,027
Sutter	5,016,817	1,775,135	21,919	-	-	1,294	6,815,166
Tehama	3,506,198	1,621,624	7,207	-	-	-	5,135,029
Trinity	1,264,242	391,637	4,033	-	-	1,651	1,661,563
Tulare	18,569,142	10,642,019	143,904	-	-	-	29,355,065
Tuolumne	3,431,693	1,699,007	14,040	-	-	9,142	5,153,882
Ventura	34,515,818	21,541,100	558,278	-	-	(49,335)	56,565,861
Yolo	8,769,191	5,684,346	115,420	-	-	129,161	14,698,118
Yuba	4,251,519	2,053,334	10,782	-	-	-	6,315,635
Total	1,942,616,404	952,930,110	32,065,501	11,300,000	-	(6,107,599)	2,932,804,416

Constraints on Ending FY 2010-2011 Total Fund Balance - All Funds
Source: FY 2010-2011 Quarterly Financial Statement (4th Quarter)

Court	Nonspendable	Restricted	Committed	Assigned	Unassigned	Total
Alameda	-	1,373,123	4,037,328	23,277,990	-	28,688,441
Alpine	19,686	3,185	259,000	341,795	527	624,193
Amador	3,207	-	457,834	566,577	(0)	1,027,618
Butte	17,269	407,016	2,297,615	2,964,758	-	5,686,658
Calaveras	-	83,633	241,500	1,485,393	-	1,810,526
Colusa	315	59,869	169,940	1,810,360	-	2,040,483
Contra Costa	-	3,145,248	8,775,303	3,644,902	-	15,565,453
Del Norte	-	61,769	670,500	3,621,200	-	4,353,469
El Dorado	27,355	409,542	1,535,025	1,550,676	-	3,522,598
Fresno	230,209	876,472	11,854,841	-	-	12,961,522
Glenn	-	1,222	124,999	599,011	-	725,232
Humboldt	-	-	663,278	36,627	-	699,905
Imperial	666,054	4,581,246	782,413	3,055,064	-	9,084,777
Inyo	10,150	915,896	196,289	2,368,489	-	3,490,824
Kern	-	416,175	8,124,416	8,872,964	-	17,413,555
Kings	-	-	650,323	879,113	2,785	1,532,221
Lake	-	797	264,924	216,371	-	482,092
Lassen	-	474,425	285,500	690,019	-	1,449,944
Los Angeles	-	16,555,569	33,664,839	73,115,883	-	123,336,291
Madera	-	111,675	551,372	2,979,481	-	3,642,528
Marin	-	12,613	900,000	3,860,562	-	4,773,175
Mariposa	-	-	245,880	489,434	-	735,314
Mendocino	4,489	6,339	315,000	415,488	-	741,316
Merced	-	1,498,394	2,793,752	104,613	-	4,396,759
Modoc	-	4	73,427	56,931	-	130,362
Mono	-	-	1,025,281	1,069,530	-	2,094,811
Monterey	-	8,992	2,301,205	5,293,737	66,805	7,670,739
Napa	-	32,049	1,228,855	1,084,552	5,664	2,351,120
Nevada	30,900	215,875	727,013	290,142	-	1,263,930
Orange	28,244,094	1,757,368	16,169,633	16,335,813	-	62,506,908
Placer	-	73,286	1,386,159	1,577,262	-	3,036,707
Plumas	-	286,347	250,519	558,416	-	1,095,282
Riverside	-	1,359,154	6,031,563	15,981,860	188,441	23,561,019
Sacramento	8,571,254	84,864	6,488,117	10,407,626	-	25,551,860
San Benito	-	-	563,304	1,673,671	-	2,236,975
San Bernardino	1,476,068	203,954	26,832,427	9,001,824	-	37,514,273
San Diego	-	6,329,233	15,965,634	11,041,742	-	33,336,609
San Francisco	-	139,924	3,209,662	1,602,754	-	4,952,340
San Joaquin	-	195,547	1,037,653	-	-	1,233,200
San Luis Obispo	-	229,675	856,948	2,447,441	-	3,534,064
San Mateo	-	1,919,566	1,745,116	6,216,930	-	9,881,612
Santa Barbara	-	2,164,546	3,148,604	5,519,564	-	10,832,714
Santa Clara	-	943,611	12,144,630	11,597,877	-	24,686,118
Santa Cruz	-	5,785	2,381,470	1,296,828	-	3,684,083
Shasta	-	79,309	1,381,517	2,393,918	-	3,854,744
Sierra	-	-	37,132	22,394	-	59,526
Siskiyou	-	297,822	269,537	2,504,902	-	3,072,261
Solano	-	345,789	1,482,337	1,956,694	-	3,784,821
Sonoma	-	1,001,706	2,307,932	3,696,412	15,528	7,021,578
Stanislaus	-	2,207,982	3,166,456	4,229,136	7,384	9,610,959
Sutter	-	178,535	340,758	1,729,095	-	2,248,388
Tehama	-	-	444,266	855,794	-	1,300,060
Trinity	-	13,415	230,000	407,779	-	651,194
Tulare	146,406	-	2,560,422	1,795,697	-	4,502,525
Tuolumne	-	975	814,867	664,886	-	1,480,728
Ventura	-	59,991	3,048,052	4,465,452	-	7,573,495
Yolo	507	592,762	1,387,676	3,291,579	-	5,272,524
Yuba	-	270,660	356,044	587,273	-	1,213,977
Total	39,447,963	51,992,934	201,256,087	268,602,282	287,134	561,586,400

Element and Component Definitions

Element or Component	Definitions
Judges and Courtroom Support	<p>Includes salaries, benefits, and public agency retirement contributions for the following:</p> <ul style="list-style-type: none"> ▪ Judges ▪ Temporary judges ▪ Subordinate judicial officers (i.e., court commissioners and referees) <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 ▪ Bailiffs, bailiff supervisors (who are least 0.25 FTE dedicated supervisors of bailiffs), and court attendants providing in-courthouse custody to secure housing and movement of prisoners within the courtroom and court facility¹. <p>Does not include supervisors of courtroom staff, unless performing in court operations</p>
Case Type Services	Provides essential supportive programs and services that directly assist the court and parties in the adjudication and resolution of cases; ensures the public's access to a safe, fair, and comprehensible court system.
Criminal	<p>The services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support criminal case processing</p> <p>Includes costs for counter clerks processing traffic matters</p>
Civil	<p>Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support civil case processing related to actions other than family and dependency cases. Also includes services and activities necessary to support a specialized civil calendar, provide assistance with the process and forms for small claims, provide dispute resolution assistance to the public, and support any auxiliary programs or services that do not fit in any of the above categories</p> <p>Includes costs for counter clerks processing filings related to civil cases</p>
Family and Children	<p>Services and activities—separate from and in addition to Judges and Courtroom Support—necessary to support family and dependency case processing, including the following:</p> <ul style="list-style-type: none"> ▪ Court-appointed counsel for children and parents in juvenile dependency proceedings ▪ Dependency mediation ▪ Psychiatric evaluations ▪ Costs associated with the Court Appointed Special Advocate program
Operational Support	Activities that provide non-case-type specific support for court operations, including the management of files and calendars of the courts.
Other Support Operations	<p>Staff and supervisory positions that are not dedicated to a specific courtroom or case-type services (i.e., criminal, civil, or family and children). Examples include staff who:</p> <ul style="list-style-type: none"> ▪ Perform activities that provide public access to the courts, including but not limited to staff who are dedicated to serving the public at the public counter or on the telephone and who are

¹ This is in reference to the FY 2010–2011 reporting period which was prior to the realignment of court security funding for county sheriff's provided security services. Beginning in FY 2011–2012, county sheriff's provided security service costs will not be included in the judges and courtroom support component.

Element or Component	Definitions
	<p>assigned to exhibit rooms</p> <ul style="list-style-type: none"> ▪ Manage files and calendars ▪ Store and retrieve court records ▪ Perform clerical functions for the trial court's appellate activities
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 non-certified contract interpreters are not court employees. Their services are provided per diem and funded as professional and consultant services. ▪ Interpreter coordinators perform the daily assignment of qualified court interpreters.
Jury Services	<p>Ensures the right to a jury trial through the management of juror summons, selection, facilities in the court, and compensation</p> <p>Under Trial Court Trust Fund, include only criminal but <i>not</i> civil and grand jury costs for:</p> <ul style="list-style-type: none"> ▪ Jury commissioners, who are responsible for collecting lists of qualified prospective jurors, submitting lists to the court, and managing the jury program ▪ Jury fees, jury coordination, child and dependent care for jurors, and jury sequestration
Security	<p>Includes security services provided by the county sheriff, marshals, private contract security personnel (i.e., Guardsmark), and court attendants whose primary purpose is court security².</p> <p>Includes the following types of security costs for which the court was paying as of January 1, 2003, as included in Senate Bill 1396 (Superior Court Law Enforcement Act of 2002):</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 to secure housing and movement of prisoners within the courtroom and court facility ▪ Personnel, up to the level of captain, who provide supervision or management of personnel providing court security at least 0.25 FTE ▪ Purchase and maintenance of security equipment
Enhanced Collections	<p>Includes activities performed to collect debt related to fines, fees, penalties, forfeitures, etc.</p> <p>Includes costs for the following:</p> <ul style="list-style-type: none"> ▪ Personnel who perform debt collection activities ▪ Services provided by contract debt collection agencies ▪ Operating expenses associated with debt collection activities
Other Non-court Operations	<p>Includes non-court operation activities and services, such as grand jury, pretrial services, small claims advisor, and dispute resolution programs</p>
Executive Office	<p>As its primary responsibility, directs all administrative activities for the trial courts, including the following:</p> <ul style="list-style-type: none"> ▪ Court executive/administrative officer ▪ Deputy court executive or court administrative officer ▪ Secretarial and administrative support for the above <p>Includes costs for services provided to judicial officers</p>
Fiscal Services	<p>Includes the chief financial officer and personnel associated with the development of court budgets, including accounting and all aspects of financial management</p>
Human Resources	<p>Includes the following:</p> <ul style="list-style-type: none"> ▪ Personnel director, training officer, staff responsible for the recruitment and retention of qualified court employees, and staff charged with employee relations, including labor relations and collective bargaining

² This is in reference to the FY 2010–2011 reporting period which was prior to the realignment of court security funding for county sheriff's provided security services. Beginning in FY 2011–2012, county sheriff's provided security service costs will not be included in the judges and courtroom support component.

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

FUND BALANCE POLICY

BACKGROUND

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

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

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

PURPOSE

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

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

POLICY

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

Fund Balance Classifications

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

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

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

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

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

Nonspendable Fund Balance

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

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

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

Restricted Fund Balance

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

- Externally imposed
Imposed externally by grantors, creditors, contributors, or laws or regulations of other governments (i.e., monies received by a grantor that can only be used for that purpose defined by the grant).
- Imposed by Law (Statutory)
A restricted fund balance that consists of unspent, receipted 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 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.