



JUDICIAL COUNCIL OF CALIFORNIA

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

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HON. DAVID M. RUBIN
Chair, Litigation Management Committee

HON. KENNETH K. SO
Chair, Policy Coordination and
Liaison Committee

HON. HARRY E. HULL, JR.
Chair, Rules and Projects Committee

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Hon. Charles D. Wachob
Hon. Joan P. Weber

MR. MARTIN HOSHINO
Administrative Director,
Judicial Council

September 21, 2015

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

Hon. Hannah-Beth Jackson, Chair
Senate Committee on Judiciary
State Capitol, Room 2187
Sacramento, California 95814

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

Hon. Mark Stone, Chair
Assembly Committee on Judiciary
1020 N Street, Room 104
Sacramento, California 95814

Re: *Report of Allocations and Reimbursements to the Trial Courts for
Fiscal Year 2014–2015*, as required by Government Code section
77202.5(a)

Dear Senator Leno, Senator Jackson, Assembly Member Weber, and
Assembly Member Stone:

The Judicial Council respectfully submits the attached report on
allocations and reimbursements provided to the trial courts for fiscal year
(FY) 2014–2015, and on the Judicial Council's policy governing trial
court reserves, as required by Government Code section 77202.5(a).

The allocations and reimbursements from state funds include the FY
2014–2015 base allocations for court operations; reimbursement for
specific trial court expenditure items including jury, self-help center,
court interpreter, and court-appointed dependency counsel costs; fee
revenue amounts that are distributed directly back to the reporting courts
as directed in statute or by the Judicial Council; and, funding awarded to
individual trial courts from statewide programs, including state and
federal grants. Monies were provided from the following funds:

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Hon. Hannah-Beth Jackson
Hon. Shirley N. Weber
Hon. Mark Stone
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- Trial Court Trust Fund (\$1.962 billion);
- State Court Facilities Construction Fund—Immediate and Critical Needs Account (\$10 million);
- State Trial Court Improvement and Modernization Fund (\$10.492 million); and
- General Fund (\$129.578 million).

The allocations and reimbursements reflect disbursements to courts through August 14, 2015, and any remaining encumbrances as of August 14, 2015.

The council's current policy on trial court fund balances, revised October 28, 2014, is provided in Attachment 3.

If you have any questions related to this report, please contact Mr. Zlatko Theodorovic, Director, Judicial Council Finance, at 916-263-1397 or zlatko.theodorovic@jud.ca.gov.

Sincerely,



Martin Hoshino
Administrative Director
Judicial Council of California

MH/CS

Attachment 1: 2014–2015 Allocations and Reimbursements to Trial Courts

Attachment 2: Statement of Intended Purpose for Each Allocation or Reimbursement

Attachment 3: Judicial Council Trial Court Fund Balance Policy

cc: Members, Senate Committee on Budget and Fiscal Review
Members, Senate Committee on Judiciary
Members, Assembly Committee on Budget
Members, Assembly Committee on Judiciary
Diane F. Boyer-Vine, Legislative Counsel
Daniel Alvarez, Secretary of the Senate

Hon. Mark Leno
Hon. Hannah-Beth Jackson
Hon. Shirley N. Weber
Hon. Mark Stone
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E. Dotson Wilson, Chief Clerk of the Assembly
Margie Estrada, Policy Consultant, Office of Senate President pro Tempore Kevin de León
Fredericka McGee, Special Assistant to Assembly Speaker Toni G. Atkins
Peggy Collins, Principal Consultant, Joint Legislative Budget Committee
Benjamin Palmer, Chief Counsel, Senate Judiciary Committee
Julie Salley-Gray, Consultant, Senate Budget and Fiscal Review Committee
Jolie Onodera, Consultant, Senate Appropriations Committee
Matt Osterli, Consultant, Senate Republican Fiscal Office
Mike Petersen, Consultant, Senate Republican Policy Office
Alison Merrilees, Chief Counsel, Assembly Judiciary Committee
Chuck Nicol, Principal Consultant, Assembly Appropriations Committee
Marvin Deon, Consultant, Assembly Budget Committee
Allan Cooper, Consultant, Assembly Republican Office of Policy & Budget
Paul Dress, Consultant, Assembly Republican Office of Policy & Budget
Tiffany Garcia, Program Budget Analyst, Department of Finance
Anita Lee, Senior Fiscal and Policy Analyst, Legislative Analyst's Office
Tina McGee, Executive Secretary, Legislative Analyst's Office
Cory T. Jaspersen, Director, Governmental Affairs, Judicial Council
Zlatko Theodorovic, Director, Finance, Judicial Council
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Colin Simpson, Senior Budget Analyst, Finance, Judicial Council
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MR. MARTIN HOSHINO
Administrative Director,
Judicial Council

Report Title: *Report of Allocations and Reimbursements to the
Trial Courts for Fiscal Year 2014–2015*

Statutory Citation: Stats. 2009, ch. 22, § 27
Code Section: Gov. Code, § 77202.5(a)

Date of Report: September 9, 2015

The Judicial Council has submitted a report to the Legislature in accordance with Government Code section 77202.5(a), which requires the Judicial Council to report all approved allocations and reimbursements to the trial courts in each fiscal year.

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

The report provides fiscal year 2014–2015 allocations; reimbursement for specific trial court expenditure items including jury, self-help center, court interpreter, and court-appointed dependency counsel costs; fee revenue amounts that are distributed directly back to the related courts as directed in statute or by the Judicial Council; and funding awarded to individual trial courts from statewide programs, including state and federal grants. Monies were provided from the following funds:

- Trial Court Trust Fund (\$1.962 billion);
- State Court Facilities Construction Fund—Immediate and Critical Needs Account (\$10 million);
- State Trial Court Improvement and Modernization Fund (\$10.492 million); and
- General Fund (\$129.578 million).

The allocations and reimbursements reflect disbursements to courts through August 14, 2015, and any remaining encumbrances as of August 14, 2015.

The full report is available at <http://www.courts.ca.gov/7466.htm>. A printed copy of the report may be obtained by calling 415-865-7966.

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Hon. Tani G. Cantil-Sakauye
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Martin Hoshino
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Curt Soderlund
Chief Administrative Officer

ADMINISTRATIVE DIVISION

FINANCE

Zlatko Theodorovic
Director

Steven Chang
Manager

Colin Simpson
Primary Author of Report

**Trial Court Trust Fund
(Through August 14, 2015)**

Superior Court	Allocation (Programs 30.15 and 45.10)								
	Base Budget	Base Budget Distributed from ICNA	Self-Help in Base Budget	\$22.7 Million Revenue Shortfall Reduction	Workload-Based Allocation and Funding Methodology Adjustment	2% State-Level Reserve Contribution	2012-13 Benefits Cost Changes Reduction	2012-13 and 2013-14 Benefits Cost Changes Funding	Reduction for Fund Balance Above the 1% Cap
	A	B	C	D	E	F	G	H	I
Alameda	71,494,038	(472,764)	(104,209)	(1,006,310)	453,105	(30,613)	(1,117,440)	1,609,137	(53,174)
Alpine	536,863	(3,553)	(34,058)	-	192,342	(316)	(7,957)	6,245	(654,276)
Amador	2,075,747	(13,933)	(35,773)	(29,737)	(11,783)	(904)	(1,611)	23,828	-
Butte	8,170,991	(54,249)	(44,097)	(118,127)	603,755	(3,594)	(95,367)	158,491	-
Calaveras	1,940,406	(12,636)	(36,125)	(27,738)	16,795	(844)	(59,318)	45,771	-
Colusa	1,369,335	(9,122)	(35,000)	-	136,315	(649)	(11,356)	16,004	(232,347)
Contra Costa	34,404,261	(225,156)	(81,852)	(524,858)	1,814,019	(15,969)	(887,134)	1,020,012	-
Del Norte	2,300,564	(15,032)	(35,357)	(34,619)	112,497	(1,053)	(62,921)	45,700	(429,656)
El Dorado	5,872,358	(39,305)	(42,191)	(88,211)	259,121	(2,683)	(21,412)	18,950	-
Fresno	33,706,146	(220,540)	(75,815)	(554,229)	2,760,586	(16,860)	(876,146)	923,246	-
Glenn	1,794,458	(11,846)	(35,332)	-	20,897	(784)	(31,067)	24,061	(19,230)
Humboldt	5,241,609	(34,651)	(40,161)	(76,110)	272,170	(2,315)	(83,444)	137,243	-
Imperial	7,028,750	(45,671)	(41,744)	(100,431)	513,170	(3,055)	(230,012)	204,591	-
Inyo	1,894,107	(12,358)	(34,861)	-	124,166	(798)	(54,537)	32,741	-
Kern	29,595,035	(194,583)	(70,253)	(517,548)	4,225,562	(15,746)	(629,057)	551,636	-
Kings	5,519,658	(37,032)	(40,867)	(77,594)	421,730	(2,360)	(6,952)	22,140	-
Lake	3,102,931	(20,847)	(36,980)	(41,896)	93,320	(1,274)	449	3,199	-
Lassen	2,222,061	(14,882)	(35,648)	(27,456)	38,864	(835)	(6,630)	5,580	(34,676)
Los Angeles	429,960,172	(2,833,843)	(510,282)	(6,588,036)	35,300,364	(200,457)	(7,790,986)	12,101,803	-
Madera	6,089,746	(39,983)	(40,712)	(88,349)	350,848	(2,687)	(137,838)	45,479	-
Marin	12,354,099	(80,769)	(45,777)	(180,059)	(68,837)	(5,478)	(324,291)	358,566	-
Mariposa	954,124	(6,366)	(34,847)	-	98,203	(453)	(6,416)	3,560	-
Mendocino	4,435,925	(28,188)	(38,204)	(63,560)	125,871	(1,933)	(239,862)	235,205	(236,697)
Merced	9,208,327	(60,050)	(45,471)	(148,653)	665,143	(4,522)	(269,194)	310,199	-
Modoc	932,838	(6,258)	(34,457)	-	(34,986)	(394)	(1,273)	3,544	-
Mono	1,210,549	(7,915)	(34,632)	-	148,778	(592)	(32,349)	11,323	-
Monterey	14,497,845	(95,863)	(53,749)	(204,155)	736,983	(6,210)	(227,572)	264,491	-
Napa	6,372,800	(42,087)	(40,250)	(91,731)	136,146	(2,791)	(107,676)	181,753	-
Nevada	4,479,222	(29,417)	(38,652)	(60,469)	188,097	(1,840)	(100,179)	120,300	-
Orange	121,988,177	(793,404)	(176,822)	(1,828,581)	3,399,012	(55,625)	(3,671,441)	5,785,430	(0)
Placer	12,066,757	(79,458)	(48,713)	(188,509)	812,405	(5,736)	(238,459)	284,469	-
Plumas	1,448,318	(9,727)	(34,997)	(19,092)	(96,358)	(581)	(273)	6,015	-
Riverside	65,277,653	(432,775)	(124,804)	(988,161)	6,005,794	(30,063)	(685,149)	1,643,210	-
Sacramento	63,873,883	(417,838)	(98,412)	(959,404)	2,795,987	(29,186)	(1,673,778)	2,297,449	-
San Benito	2,526,744	(16,915)	(36,679)	(34,673)	(76,728)	(1,055)	(8,678)	16,844	-
San Bernardino	72,147,163	(477,862)	(126,593)	(1,075,223)	6,860,748	(32,712)	(1,011,776)	1,333,588	-
San Diego	125,478,197	(819,364)	(176,566)	(1,824,897)	2,946,565	(55,519)	(3,506,215)	4,121,481	-
San Francisco	49,195,369	(330,477)	(71,128)	(788,895)	559,416	(24,003)	-	1,495,964	-
San Joaquin	24,914,639	(162,289)	(65,065)	(378,529)	1,567,588	(11,515)	(756,034)	535,858	-
San Luis Obispo	11,449,303	(76,665)	(46,237)	(172,442)	810,391	(5,247)	(36,773)	122,246	-
San Mateo	29,551,664	(197,100)	(67,661)	(457,780)	1,010,636	(13,928)	(211,070)	603,175	-
Santa Barbara	18,243,443	(122,697)	(53,600)	(271,266)	576,179	(8,252)	21,451	121,986	-
Santa Clara	73,257,781	(484,593)	(116,433)	(1,056,021)	663,550	(32,124)	(1,120,423)	825,453	-
Santa Cruz	9,997,292	(65,987)	(46,196)	(149,105)	541,964	(4,536)	(174,422)	154,317	-
Shasta	10,169,734	(68,578)	(42,437)	(121,205)	451,425	(3,687)	38,857	184,003	-
Sierra	538,105	(3,553)	(34,163)	-	200,465	(316)	(9,268)	8,941	-
Siskiyou	3,072,125	(20,234)	(36,145)	(43,536)	(31,777)	(1,324)	(60,127)	59,428	(12,927)
Solano	17,240,736	(113,014)	(53,657)	(252,301)	903,899	(7,675)	(417,276)	497,180	-
Sonoma	19,441,709	(126,674)	(56,310)	(295,531)	1,044,695	(8,990)	(584,741)	616,911	-
Stanislaus	15,957,751	(100,458)	(57,911)	(257,942)	1,478,609	(7,847)	(1,003,375)	818,944	(0)
Sutter	3,690,455	(24,625)	(38,251)	(54,599)	274,639	(1,661)	(24,759)	72,212	-
Tehama	2,875,164	(19,198)	(36,860)	(44,321)	195,452	(1,348)	(17,294)	24,866	-
Trinity	1,421,481	(9,438)	(34,652)	-	99,955	(477)	(16,561)	19,978	-
Tulare	13,404,033	(89,190)	(53,553)	(199,524)	950,365	(6,070)	(127,031)	103,341	(36,611)
Tuolumne	2,806,339	(18,834)	(36,707)	(37,684)	56,679	(1,146)	(2,616)	19,249	(2,118)
Ventura	27,023,638	(178,737)	(71,996)	(397,607)	2,031,890	(12,095)	(416,492)	542,126	-
Yolo	7,642,166	(49,951)	(42,848)	(105,804)	378,820	(3,219)	(206,373)	168,486	-
Yuba	3,261,573	(21,466)	(37,246)	(47,493)	194,496	(1,444)	(66,104)	66,221	-
Total:	1,518,726,356	(10,000,000)	(3,700,000)	(22,700,000)	86,300,000	(695,391)	(29,405,750)	41,034,166	(1,711,712)

**Trial Court Trust Fund
(Through August 14, 2015)**

Superior Court	Allocation (Programs 30.15 and 45.10)					Revenues			
	Criminal Justice Realign-ment	Reduction for Appointed Converted SJO Positions	Supplemental Funding	2013-14 Case Management System	Sargent Shriver Civil Counsel	Civil Assessment	Prior Year Civil Assessment	Automated Record Keeping and Micrographics	Children's Waiting Room
	J	K	L	M	N	O	P	Q	R
Alameda	300,064	-	-	-	-	7,956,153	-	99,248	165,434
Alpine	292	-	-	-	-	6,473	-	19	-
Amador	4,074	-	-	-	-	45,085	-	606	-
Butte	72,261	-	-	-	-	292,480	-	12,484	21,312
Calaveras	4,105	-	-	-	-	97,491	-	742	-
Colusa	2,423	-	-	-	-	122,986	-	291	-
Contra Costa	98,667	-	-	-	-	6,109,839	-	61,618	106,292
Del Norte	9,496	-	-	-	-	76,982	-	447	-
El Dorado	32,113	-	-	-	-	430,856	-	3,313	-
Fresno	283,677	(196,645)	-	(33,000)	-	5,481,995	-	57,714	98,711
Glenn	4,479	-	-	-	-	30,697	-	514	-
Humboldt	40,355	-	-	-	-	1,001,998	-	7,622	-
Imperial	29,534	-	-	-	-	1,319,796	-	7,697	-
Inyo	2,726	-	-	-	-	86,654	-	258	-
Kern	387,038	-	-	-	143,750	4,520,980	-	51,265	-
Kings	49,825	-	508,814	-	-	530,871	-	7,618	-
Lake	15,998	-	-	-	-	-	-	1,303	-
Lassen	9,459	-	-	-	-	93,783	-	430	-
Los Angeles	3,413,660	(1,209,506)	-	-	116,368	8,912,679	-	824,777	829,265
Madera	42,370	-	-	-	-	612,742	-	2,438	-
Marin	17,323	(6,453)	-	-	-	666,850	-	15,271	-
Mariposa	894	-	-	-	-	77,040	-	269	-
Mendocino	25,058	-	-	-	-	88,088	-	4,871	-
Merced	83,757	-	-	-	-	1,329,830	-	12,400	20,851
Modoc	1,063	-	-	-	-	6,209	-	262	-
Mono	796	-	-	-	-	62,682	-	215	-
Monterey	60,781	-	-	-	-	1,446,432	-	21,068	35,124
Napa	13,724	-	186,577	-	-	563,824	-	2,327	-
Nevada	9,915	-	-	-	-	532,993	-	4,365	-
Orange	489,832	(392,697)	-	-	-	8,941,832	-	221,138	376,107
Placer	31,877	-	-	-	-	1,116,795	-	21,288	-
Plumas	1,195	-	-	-	-	5,074	-	353	-
Riverside	684,690	(168,861)	-	-	-	16,763,649	-	49,633	254,609
Sacramento	294,172	-	-	-	-	4,598,333	28	142,528	241,942
San Benito	8,553	-	-	-	-	121,335	-	1,061	-
San Bernardino	718,335	-	-	-	-	2,673,849	-	138,861	-
San Diego	498,569	(100,555)	-	-	302,950	12,026,093	-	208,851	350,800
San Francisco	145,217	-	-	-	31,066	5,790,789	-	68,176	106,721
San Joaquin	197,132	-	-	-	-	56,451	-	43,036	-
San Luis Obispo	54,204	-	-	-	-	651,373	-	14,598	24,872
San Mateo	51,983	-	-	-	-	1,659,707	-	12,544	66,316
Santa Barbara	57,734	-	-	-	236,226	1,903,789	-	22,871	39,718
Santa Clara	213,002	-	-	-	-	3,542,908	-	89,400	154,615
Santa Cruz	30,876	-	-	-	-	965,876	-	11,584	-
Shasta	74,453	-	-	-	-	-	-	3,502	-
Sierra	772	-	-	-	-	9,149	-	43	-
Siskiyou	13,139	-	-	-	-	152,487	117	835	-
Solano	109,509	-	-	-	-	1,263,599	-	28,654	47,757
Sonoma	125,824	-	-	-	-	1,259,726	-	29,116	48,527
Stanislaus	127,471	-	-	-	-	925,994	-	31,187	21,299
Sutter	17,236	-	-	-	-	417,949	-	1,799	-
Tehama	18,014	-	-	-	-	163,268	-	1,237	-
Trinity	2,942	-	-	-	-	1,364	-	666	-
Tulare	94,585	-	-	-	-	1,909,546	-	23,739	-
Tuolumne	5,207	-	-	-	-	116,665	-	938	-
Ventura	188,054	-	-	-	-	1,159,264	-	49,258	83,721
Yolo	47,192	-	-	-	-	935,732	-	8,551	-
Yuba	35,752	-	-	-	-	298,358	-	1,454	-
Total:	9,353,450	(2,074,718)	695,391	(33,000)	830,360	111,935,445	144	2,428,355	3,093,995

**Trial Court Trust Fund
(Through August 14, 2015)**

Superior Court	Revenues			Reimbursements (Programs 45.10, 45.25, 45.45 and no						
	Fee Revenues Returned to Courts	Replacement of 2% Automation Fund Allocation	Telephonic Appearance	Court-Appointed Counsel	CAC -- DRAFT	Jury	Juvenile Dependency Counsel Collections Program	JDCCP - DRAFT	Elder Abuse	Self-Help Centers
	S	T	U	V	W	X	Y	Z	AA	AB
Alameda	690,471	424,792	-	-	3,989,908	474,930	-	-	26,039	205,785
Alpine	4,454	2,034	-	-	-	-	-	-	-	34,058
Amador	11,968	11,006	5,790	-	169,913	2,533	-	-	185	35,773
Butte	104,245	59,332	15,210	672,341	-	70,183	-	-	2,277	58,704
Calaveras	28,413	18,652	791	83,231	-	1,247	-	-	925	39,201
Colusa	7,091	13,708	-	-	-	242	-	-	-	36,446
Contra Costa	365,145	218,186	-	3,100,000	-	646,573	-	-	21,638	151,083
Del Norte	20,818	11,208	-	223,090	-	2,522	-	-	-	35,357
El Dorado	152,793	54,374	24,418	-	766,387	42,135	-	-	-	54,042
Fresno	371,834	181,080	75,930	2,958,296	-	226,396	-	-	12,745	136,311
Glenn	29,308	19,264	1,230	60,225	-	3,917	5,261	-	-	37,258
Humboldt	129,316	48,160	12,250	562,460	-	96,137	-	-	-	49,073
Imperial	95,622	67,678	25,465	-	630,252	75,366	-	-	3,043	52,948
Inyo	12,463	30,402	1,395	76,990	-	7,850	-	-	-	36,103
Kern	303,989	277,328	38,700	2,072,633	-	678,651	111,084	-	1,295	122,703
Kings	88,595	57,026	5,935	221,530	-	20,689	3,980	-	1,110	50,803
Lake	39,580	20,328	-	-	376,786	52,159	-	-	1,218	41,291
Lassen	16,473	20,156	4,241	108,374	-	5,318	-	-	319	38,034
Los Angeles	6,346,831	3,144,530	-	-	33,887,745	4,023,490	-	331,293	51,740	1,199,346
Madera	70,709	52,502	-	66,079	-	83,581	-	-	370	50,423
Marin	191,587	114,766	42,540	-	319,326	61,579	-	-	1,244	62,816
Mariposa	10,148	3,904	-	32,863	-	4,990	-	-	478	34,847
Mendocino	34,722	30,068	8,520	-	716,730	25,818	-	-	344	44,288
Merced	136,208	55,652	13,095	559,660	-	80,969	-	-	1,295	62,066
Modoc	14,861	6,134	776	16,260	-	1,037	-	-	-	35,119
Mono	31,046	12,446	-	12,578	-	453	104	-	-	34,632
Monterey	401,375	183,464	-	344,736	-	121,529	3,869	-	663	82,322
Napa	52,546	30,550	14,590	174,152	-	25,768	-	-	1,352	49,292
Nevada	62,476	49,946	-	232,799	-	11,929	-	-	797	45,381
Orange	3,037,073	923,882	-	5,745,751	-	772,798	-	-	40,373	383,452
Placer	204,566	77,378	24,920	431,720	-	66,373	-	-	1,244	70,000
Plumas	7,675	9,206	2,448	-	170,541	5,953	-	-	529	36,439
Riverside	1,509,153	532,226	-	4,351,005	-	768,649	-	-	13,861	256,174
Sacramento	431,169	340,254	43,920	-	5,404,688	691,224	-	-	20,693	191,601
San Benito	38,768	14,700	-	31,885	-	1,706	4,345	-	-	40,555
San Bernardino	999,548	435,474	239,760	3,535,478	-	593,912	-	-	8,631	260,553
San Diego	1,520,143	718,422	-	-	8,719,022	786,205	-	-	43,447	382,824
San Francisco	649,349	272,528	17,515	3,907,633	-	543,518	-	-	7,368	124,843
San Joaquin	251,402	201,698	51,955	50,000	3,048,123	242,698	-	-	8,688	110,008
San Luis Obispo	229,711	130,020	18,700	-	713,875	84,916	-	-	1,276	63,941
San Mateo	611,126	329,518	39,743	332,320	-	256,509	6,092	-	7,476	116,360
Santa Barbara	205,928	162,858	44,719	-	1,624,183	206,174	-	-	1,110	81,956
Santa Clara	1,283,695	452,782	-	-	4,690,131	545,333	-	-	13,326	235,693
Santa Cruz	198,413	113,210	21,904	-	912,765	115,835	-	-	1,435	63,841
Shasta	120,439	44,394	9,190	586,072	-	74,795	28,641	-	3,815	54,641
Sierra	831	1,830	630	13,419	-	319	-	-	-	34,163
Siskiyou	22,276	37,000	-	207,151	-	29,112	-	-	159	39,249
Solano	274,804	119,364	42,765	-	930,801	141,333	-	-	4,478	82,095
Sonoma	293,402	119,004	14,895	-	1,120,999	86,902	-	-	1,512	88,587
Stanislaus	245,656	88,718	46,740	-	1,140,382	148,254	-	-	6,762	92,505
Sutter	51,403	37,382	2,795	78,757	-	7,130	-	-	1,295	44,401
Tehama	50,437	28,100	1,340	103,774	-	1,878	-	-	1,588	39,524
Trinity	5,226	7,648	400	76,215	-	5,193	-	-	185	34,652
Tulare	233,267	204,932	12,890	658,892	-	84,991	-	-	1,882	81,842
Tuolumne	32,006	16,642	6,280	70,557	-	19,356	-	-	1,244	40,623
Ventura	562,461	205,304	-	807,249	-	420,174	23,758	-	8,127	126,966
Yolo	65,033	48,556	-	322,056	-	99,735	-	-	1,378	55,649
Yuba	42,144	15,788	9,456	202,647	-	10,374	-	-	1,378	41,942
Total:	23,002,194	10,907,494	943,840	33,090,878	69,332,556	13,659,336	187,134	331,293	332,340	6,190,587

**Trial Court Trust Fund
(Through August 14, 2015)**

i-Budget Act item)				Grants (Program 45.55)				Total
Replacement Screening Stations	Annual Salary Reimbursement for Judges Program	Court Interpreters Program	Redevelopment Agency Writ Cases	Civil Case Coordination	Family Law Information Centers	Model Self-Help		
Superior Court	AC	AD	AE	AF	AG	AH	AI	AJ
Alameda	39,900	679,393	3,762,322	-	-	-	-	89,586,208
Alpine	1,200	-	37	-	-	-	-	83,858
Amador	-	-	24,463	-	-	-	-	2,317,229
Butte	28,353	79,808	173,763	-	-	-	191,400	10,471,957
Calaveras	-	-	9,488	-	-	-	-	2,150,595
Colusa	5,100	-	102,850	-	-	-	-	1,524,319
Contra Costa	4,200	348,455	1,570,664	-	-	-	191,400	48,497,082
Del Norte	6,000	-	23,731	-	-	-	-	2,289,774
El Dorado	160,804	-	161,307	-	-	-	-	7,839,169
Fresno	72,562	405,949	1,841,440	-	-	86,250	191,400	47,899,034
Glenn	-	11,000	52,274	-	-	-	-	1,996,584
Humboldt	45,737	52,500	69,287	-	-	-	-	7,529,236
Imperial	900	-	335,572	-	-	-	-	9,969,470
Inyo	14,400	-	56,565	-	-	-	-	2,274,267
Kern	25,800	-	2,354,283	-	-	-	-	44,034,545
Kings	15,300	-	299,679	-	-	-	-	7,660,496
Lake	48,841	-	57,455	-	-	-	-	3,753,860
Lassen	-	-	10,547	-	-	-	-	2,453,512
Los Angeles	110,400	-	30,778,638	-	542,564	172,500	191,400	553,106,455
Madera	124,170	-	539,388	-	-	-	-	7,821,276
Marin	-	-	457,166	-	-	-	-	13,951,472
Mariposa	-	10,005	23,805	-	-	-	-	1,207,048
Mendocino	34,997	60,000	240,614	-	-	-	-	5,502,673
Merced	137,594	-	895,269	-	-	-	-	13,044,425
Modoc	4,200	-	4,950	-	-	-	-	949,884
Mono	14,843	11,000	40,722	-	-	-	-	1,516,678
Monterey	143,306	174,071	938,987	-	-	-	-	18,869,499
Napa	1,800	45,000	423,384	-	-	-	-	7,991,052
Nevada	10,200	45,000	16,034	-	-	-	-	5,578,897
Orange	28,333	1,041,130	8,297,473	-	66,972	-	-	154,620,195
Placer	11,918	-	336,768	-	-	-	-	14,997,603
Plumas	-	-	9,667	-	-	-	-	1,542,384
Riverside	58,200	-	3,679,941	-	-	-	-	99,418,635
Sacramento	44,872	584,367	3,405,555	704,280	-	-	-	82,928,327
San Benito	-	15,000	90,680	-	-	-	-	2,737,446
San Bernardino	-	647,562	4,242,764	-	-	-	-	92,112,060
San Diego	59,700	-	5,326,173	-	5,562	-	-	157,011,891
San Francisco	51,890	472,449	2,020,260	-	5,838	-	191,400	64,442,806
San Joaquin	182,437	-	1,153,303	-	-	-	-	31,241,583
San Luis Obispo	34,298	86,897	509,943	-	-	-	-	14,663,199
San Mateo	109,931	238,619	1,723,571	-	-	-	-	35,779,750
Santa Barbara	35,100	193,748	1,253,958	-	-	0	-	24,577,317
Santa Clara	46,200	713,125	4,057,607	-	-	-	-	87,975,006
Santa Cruz	-	-	740,939	-	-	-	-	13,430,003
Shasta	20,809	75,637	203,113	-	-	-	-	11,907,615
Sierra	-	-	32	-	-	-	-	761,400
Siskiyou	6,409	30,000	43,885	-	-	-	-	3,507,301
Solano	64,563	190,703	357,628	-	-	-	-	21,455,945
Sonoma	112,446	190,807	1,114,217	-	-	-	-	24,637,035
Stanislaus	24,600	-	780,676	-	-	-	-	20,508,015
Sutter	-	-	189,175	-	-	86,250	-	4,828,984
Tehama	5,100	-	115,455	-	-	-	-	3,506,177
Trinity	4,200	-	17,907	-	-	-	-	1,636,883
Tulare	6,900	-	1,472,515	-	-	-	-	18,731,739
Tuolumne	29,198	27,082	8,692	-	-	-	-	3,157,654
Ventura	5,400	-	1,680,767	-	-	-	-	33,841,229
Yolo	64,654	75,637	592,065	-	-	-	-	10,097,515
Yuba	6,000	-	33,966	-	-	-	-	4,047,795
Total:	2,063,764	6,504,944	88,723,378	704,280	620,936	345,000	957,000	1,961,974,046

State Court Facilities Construction Fund - Immediate and Critical Needs Account
(Through August 14, 2015)

	Base Budget	Total
Superior Court	A	B
Alameda	472,764	472,764
Alpine	3,553	3,553
Amador	13,933	13,933
Butte	54,249	54,249
Calaveras	12,636	12,636
Colusa	9,122	9,122
Contra Costa	225,156	225,156
Del Norte	15,032	15,032
El Dorado	39,305	39,305
Fresno	220,540	220,540
Glenn	11,846	11,846
Humboldt	34,651	34,651
Imperial	45,671	45,671
Inyo	12,358	12,358
Kern	194,583	194,583
Kings	37,032	37,032
Lake	20,847	20,847
Lassen	14,882	14,882
Los Angeles	2,833,843	2,833,843
Madera	39,983	39,983
Marin	80,769	80,769
Mariposa	6,366	6,366
Mendocino	28,188	28,188
Merced	60,050	60,050
Modoc	6,258	6,258
Mono	7,915	7,915
Monterey	95,863	95,863
Napa	42,087	42,087
Nevada	29,417	29,417
Orange	793,404	793,404
Placer	79,458	79,458
Plumas	9,727	9,727
Riverside	432,775	432,775
Sacramento	417,838	417,838
San Benito	16,915	16,915
San Bernardino	477,862	477,862
San Diego	819,364	819,364
San Francisco	330,477	330,477
San Joaquin	162,289	162,289
San Luis Obispo	76,665	76,665
San Mateo	197,100	197,100
Santa Barbara	122,697	122,697
Santa Clara	484,593	484,593
Santa Cruz	65,987	65,987
Shasta	68,578	68,578
Sierra	3,553	3,553
Siskiyou	20,234	20,234
Solano	113,014	113,014
Sonoma	126,674	126,674
Stanislaus	100,458	100,458
Sutter	24,625	24,625
Tehama	19,198	19,198
Trinity	9,438	9,438
Tulare	89,190	89,190
Tuolumne	18,834	18,834
Ventura	178,737	178,737
Yolo	49,951	49,951
Yuba	21,466	21,466
Total:	10,000,000	10,000,000

**2014-2015 Allocation and Reimbursement to Trial Courts -
State Trial Court Improvement and Modernization Fund
(Through August 14, 2015)**

	Trial Court Security	Adobe Live Cycle Reader Service Extension	Self-Help Centers	Complex Civil Litigation Program	California JusticeCorps	Total
Superior Court	A	B	C	D	E	F
Alameda	-	-	203,150	510,800	128,100	842,050
Alpine	-	-	167	-	-	167
Amador	2,540	-	5,130	-	-	7,670
Butte	-	-	29,216	-	-	29,216
Calaveras	-	-	6,147	-	-	6,147
Colusa	11,806	-	2,893	-	-	14,699
Contra Costa	-	-	138,462	420,960	-	559,422
Del Norte	49,199	-	3,928	-	-	53,127
El Dorado	91,864	-	23,701	-	-	115,565
Fresno	-	-	120,994	-	-	120,994
Glenn	-	-	3,853	-	-	3,853
Humboldt	7,994	-	17,826	-	-	25,820
Imperial	14,586	-	22,408	-	-	36,994
Inyo	-	-	2,490	-	-	2,490
Kern	-	-	104,900	-	-	104,900
Kings	-	-	19,870	-	-	19,870
Lake	19,188	-	8,622	-	-	27,810
Lassen	4,200	-	4,768	-	-	8,968
Los Angeles	8,624	-	1,378,130	1,117,000	219,450	2,723,204
Madera	-	-	19,422	-	-	19,422
Marin	-	-	34,076	-	-	34,076
Mariposa	-	-	2,450	-	-	2,450
Mendocino	41,891	-	12,165	-	-	54,056
Merced	64,994	-	33,190	-	-	98,184
Modoc	-	-	1,324	-	-	1,324
Mono	-	-	1,828	-	-	1,828
Monterey	68,760	-	57,145	-	-	125,905
Napa	-	-	18,084	-	-	18,084
Nevada	61,093	-	13,459	-	-	74,552
Orange	-	133,700	413,260	841,920	-	1,388,880
Placer	-	-	42,574	-	-	42,574
Plumas	5,162	-	2,884	-	-	8,046
Riverside	-	-	262,742	-	-	262,742
Sacramento	-	-	186,378	-	-	186,378
San Benito	6,124	-	7,751	-	-	13,875
San Bernardino	-	-	267,920	-	-	267,920
San Diego	9,132	-	412,518	-	-	421,650
San Francisco	-	-	107,430	645,960	-	753,390
San Joaquin	33,806	-	89,888	-	-	123,694
San Luis Obispo	-	-	35,408	-	-	35,408
San Mateo	202,334	-	97,400	-	-	299,734
Santa Barbara	40,992	-	56,711	-	-	97,703
Santa Clara	-	-	238,520	464,370	-	702,890
Santa Cruz	47,579	-	35,288	-	-	82,867
Shasta	18,402	-	24,412	-	-	42,814
Sierra	3,327	-	470	-	-	3,797
Siskiyou	-	-	6,208	-	-	6,208
Solano	97,958	-	56,878	-	-	154,836
Sonoma	-	-	64,556	-	-	64,556
Stanislaus	22,902	-	69,188	-	-	92,090
Sutter	-	-	12,300	-	-	12,300
Tehama	7,876	-	8,276	-	-	16,152
Trinity	32,579	-	1,886	-	-	34,465
Tulare	10,285	-	56,577	-	-	66,862
Tuolumne	2,684	-	7,832	-	-	10,516
Ventura	-	-	109,941	-	-	109,941
Yolo	-	-	25,604	-	-	25,604
Yuba	22,564	-	9,392	-	-	31,956
Total	1,010,445	133,700	4,999,990	4,001,010	347,550	10,492,695

2014-2015 Allocation and Reimbursement to Trial Courts - General Fund
(Through August 14, 2015)

	AB 1058	Collaborative Courts- Substance Abuse Programs	California Justice Corps	Service of Process	Prisoners' Hearings	Parolee Reentry Court Program CDCR	Employee Benefits	Total
Superior Court	A	B	C	D	E	F	G	H
Alameda	1,884,330	24,855	241,849	35,265	-	457,059	3,102,046	5,745,404
Alpine	-	-	-	-	-	-	20,340	20,340
Amador	185,061	14,432	-	1,755	26,786	-	51,756	279,790
Butte	488,655	25,657	-	9,030	-	-	124,076	647,418
Calaveras	284,687	12,000	-	3,320	-	-	50,506	350,513
Colusa	128,730	-	-	110	-	-	24,773	153,613
Contra Costa	1,377,336	23,251	-	3,020	-	-	1,396,191	2,799,798
Del Norte	118,798	19,242	-	3,245	-	-	94,129	235,414
El Dorado	375,492	16,035	-	5,885	-	-	213,119	610,531
Fresno	2,522,817	36,080	-	17,620	4,475	-	3,340,364	5,921,356
Glenn	265,768	19,242	-	985	-	-	54,665	340,660
Humboldt	240,568	14,432	-	9,490	-	-	73,084	337,574
Imperial	70,115	-	-	4,260	73,702	-	125,538	273,615
Inyo	386,506	12,000	-	700	-	-	75,586	474,792
Kern	1,365,855	33,674	-	12,215	475,158	-	3,544,269	5,431,171
Kings	474,608	16,035	-	4,360	151,315	-	45,117	691,435
Lake	243,110	12,000	-	4,765	-	-	9,123	268,998
Lassen	265,759	15,234	-	3,235	89,716	-	7,839	381,783
Los Angeles	9,085,128	36,080	484,740	444,745	7,597	-	18,887,969	28,946,259
Madera	384,593	19,242	-	6,100	181,612	-	384,825	976,372
Marin	275,088	18,441	-	995	4,906	-	644,512	943,942
Mariposa	106,551	-	-	775	-	-	22,300	129,626
Mendocino	275,491	19,242	-	4,770	-	-	311,770	611,273
Merced	840,534	12,000	-	9,050	-	-	774,827	1,636,411
Modoc	73,377	12,828	-	1,660	-	-	31,967	119,832
Mono	93,407	-	-	-	-	-	85,641	179,048
Monterey	662,308	36,080	-	2,135	82,301	-	277,496	1,060,320
Napa	331,921	19,242	-	5,790	13,541	-	309,796	680,290
Nevada	583,608	19,242	-	2,860	-	-	95,494	701,204
Orange	3,107,141	33,674	-	35,175	-	-	6,929,920	10,105,910
Placer	528,661	-	-	5,530	-	-	634,796	1,168,987
Plumas	172,538	20,846	-	1,840	-	-	14,929	210,153
Riverside	2,224,069	28,062	-	62,785	25,207	-	923,657	3,263,780
Sacramento	1,840,754	33,674	-	35,880	207,248	-	3,560,591	5,678,147
San Benito	228,312	-	-	35	-	-	34,642	262,989
San Bernardino	3,886,838	33,674	-	49,050	31,068	-	1,264,732	5,265,362
San Diego	3,239,628	33,674	131,931	226,320	1,910	434,376	2,853,598	6,921,437
San Francisco	1,613,036	36,080	-	21,130	-	99,981	5,487,134	7,257,361
San Joaquin	1,022,343	36,080	-	12,355	54,787	488,109	1,245,356	2,859,030
San Luis Obispo	402,356	25,657	-	6,840	96,694	-	298,958	830,505
San Mateo	695,072	25,657	-	14,115	-	-	2,411,112	3,145,956
Santa Barbara	847,176	35,278	-	8,940	-	-	1,597,662	2,489,056
Santa Clara	2,780,941	27,260	-	32,370	-	493,284	2,309,467	5,643,322
Santa Cruz	337,205	36,080	-	8,035	-	-	203,557	584,877
Shasta	764,426	22,450	-	11,145	-	-	262,222	1,060,243
Sierra	-	12,000	-	35	-	-	9,615	21,650
Siskiyou	420,730	19,242	-	6,355	-	-	91,037	537,364
Solano	793,969	33,674	-	23,945	50,602	-	353,779	1,255,969
Sonoma	860,466	36,080	-	3,785	-	-	1,172,049	2,072,380
Stanislaus	1,198,064	16,035	-	11,880	-	-	1,305,230	2,531,209
Sutter	320,004	12,828	-	5,431	-	-	159,760	498,023
Tehama	153,286	19,242	-	385	-	-	108,184	281,097
Trinity	-	12,028	-	-	-	-	53,679	65,707
Tulare	1,009,840	12,828	-	15,880	-	-	33,744	1,072,292
Tuolumne	293,421	16,035	-	3,400	10,564	-	50,351	373,771
Ventura	1,110,089	25,657	-	22,670	-	-	968,752	2,127,168
Yolo	352,557	12,000	-	15,625	-	-	210,076	590,258
Yuba	342,984	17,639	-	3,595	-	-	90,867	455,085
Total:	53,936,107	1,160,000	858,520	1,242,671	1,589,188	1,972,809	68,818,574	129,577,869

Statement of Intended Purpose for Each Allocation or Reimbursement

Trial Court Trust Fund

Column	Allocation/Reimbursement	Purpose
A	Base Budget for Court Operations	This annual base allocation approved by the Judicial Council was provided for trial court operations. It reflects annual funding adjustments since the beginning of state trial court funding, including those related to the State Appropriations Limit, budget change proposals, and the Workload-Based Allocation and Funding Methodology (WAFM).
B	Base Budget Distributed From ICNA	This adjustment reflects the portion of courts' ongoing base allocation that was distributed from the State Court Facilities Construction Fund – Immediate and Critical Needs Account as directed by the 2014 Budget Act.
C	Self-Help in Base Budget	This adjustment reflects the portion of courts' ongoing base allocation that is provided to reimburse courts' self-help center costs. This amount is included in the courts' total amounts listed under "Self-Help Centers" (Column AB).
D	\$22.7 Million Revenue Shortfall Reduction	This allocation reduction was to address an estimated shortfall in revenues that support trial courts' base allocations.
E	Workload-Based Allocation and Funding Methodology Adjustment	This allocation was net adjustment of a reallocation of 15 percent (\$216.1 million) and an additional \$146.3 million of courts' historical WAFM-related base allocation of \$1.44 billion, reallocation of \$60 million in new funding provided in 2013–2014 for general court operations, each court's share of the 2014–2015 WAFM funding floor allocation adjustment, and allocating \$86.3 million in new funding for court operations using the WAFM.
F	2% State-Level Reserve Contribution	This allocation was for each court's net contribution to the state-level reserve in the Trial Court Trust Fund, excluding any reserve ("supplemental") funding allocated by the council from the reserve prior to March 15, 2015.
G	2012–2013 Benefits Cost Changes Reduction	This allocation removed in 2014–2015 the \$29.4 million ongoing allocation made in 2013–2014 for unfunded 2012–2013 benefits costs due to projected insufficient revenues to support the allocation going forward. The 2014 Budget Act included \$42.8 million in new funding to address the courts' benefits cost changes related to 2012–2013 and 2013–2014.
H	2012–2013 and 2013–2014 Benefits Cost Changes Funding	This allocation was for 2012–2013 and 2013–2014 full-year cost changes for retirement, employee health, and retiree health for non-interpreter employees.
I	Reduction for Fund Balance Above the 1% Cap	This allocation is a reduction to courts for any amount of their 2013–2014 ending fund balance subject to the 1 percent fund balance cap (Government Code section (Gov. Code) 77203(b)) in excess of the cap as required by Gov. Code, § 68502.5(c)(2)(A).
J	Criminal Justice Realignment	This allocation was for costs associated with criminal justice realignment.
K	Reduction for Appointed Converted SJO Positions	This allocation reduction, prorated from the date that the judge takes the oath of office, was for the cost of salaries and average calculated benefits for subordinate judicial positions that were converted to judgeships. Monies reduced from the courts' allocation augment the Program 45.25 (Compensation of Superior Court Judges) appropriation.
L	Approved Supplemental Funding Request	This allocation was for approved requests for funding from the 2% state-level reserve in the Trial Court Trust Fund as authorized by Government Code section 68502.5(c)(2)(B).
M	2013–2014 Case Management System	This allocation was for an adjustment to a 2013–2014 allocation for the costs of the deployment of a new case management system.
N	Sargent Shriver Civil Counsel	This allocation reflected expenditures and encumbrances supporting pilot programs, which are required by Government Code section 68651, that are partnerships of a legal services nonprofit corporation, the court, and

Column	Allocation/Reimbursement	Purpose
		other legal services providers in the community.
O	Civil Assessment	This allocation was for collected civil assessment revenues that exceeded the amount of the court's county civil assessment buyout.
P	Prior Year Civil Assessment	This allocation was for collected prior year civil assessment revenues that exceeded the amount of the court's county civil assessment buyout.
Q	Automated Record Keeping and Micrographics	This allocation was for automation of record keeping and micrographics.
R	Children's Waiting Room	This allocation was for costs of operating a children's waiting room (except capital outlay).
S	Fee Revenues Returned to Courts	This allocation was to return to courts various local fees charged by courts based on the cost of providing a service or product.
T	Replacement of 2% Automation Allocation Originally From the Improvement Fund	This allocation replaced funding previously provided from the 2% automation revenues deposited into the Trial Court Improvement Fund. The allocation amounts by court are specified in Government Code section 77207.5.
U	Telephonic Appearance	This allocation was to provide courts the amount they received in 2009–2010 from telephonic appearance revenue-sharing arrangements with vendors, as required by Government Code section 72011.
V	Court-Appointed Counsel	This allocation was for reimbursement of court-appointed dependency counsel expenditures.
W	Court-Appointed Counsel DRAFT	This allocation reflected expenditures and encumbrances for reimbursement of court-appointed dependency counsel expenditures for courts participating in the DRAFT program, in which the Judicial Council contracts with dependency counsel on behalf of specific courts.
X	Jury	This allocation was for reimbursement of eligible juror costs.
Y	Juvenile Dependency Counsel Collections Program	This allocation was for reimbursement of court-appointed dependency counsel expenditures from monies collected through the Juvenile Dependency Counsel Collections Program.
Z	Juvenile Dependency Counsel Collections Program DRAFT	This allocation reflected expenditures and encumbrances for reimbursement of court-appointed dependency counsel expenditures from monies collected through the Juvenile Dependency Counsel Collections Program for courts participating in the DRAFT program, in which the Judicial Council contracts with dependency counsel on behalf of specific courts.
AA	Elder Abuse	This allocation was for reimbursement of costs related to protective orders involving elder or dependent adult abuse.
AB	Self-Help Centers	This allocation was for reimbursement of expenses charged in accordance with each court's memorandum of understanding for self-help center funding.
AC	Replacement Screening Stations	This allocation was for reimbursement of entrance screening station replacement costs.
AD	Annual Salary Reimbursement for Judges Program	This allocation was to reimburse the courts/counties for the part of judges' salaries that were not paid by the State Controller's Office.
AE	Court Interpreters Program	This allocation was for reimbursement of eligible Program 45.45 expenditures, including compensation of staff and contract interpreters.
AF	Redevelopment Agency Writ Cases	This allocation, from a non-Budget-Act appropriation for the Trial Court Trust Fund, was to reimburse the Superior Court of Sacramento County for costs related to redevelopment agency writ cases.
AG	Civil Case Coordination	This allocation was for reimbursement of the cost of handling coordinated cases.
AH	Family Law Information Centers	This grant allocation reflected expenditures and encumbrances for costs related to projects in the Superior Courts of Los Angeles, Sutter, and Fresno Counties, which assist more than 45,000 low-income, self-represented litigants with forms, information, and resources in family law matters.
AI	Model Self-Help	This grant allocation reflected expenditures and encumbrances for pilot self-help centers that would provide to self-represented litigants various forms of assistance, such as basic legal and procedural information, help filling out forms, and referrals to other community resources.

State Court Facilities Construction Fund – Immediate and Critical Needs Account

Column	Allocation/Reimbursement	Purpose
A	Base Budget for Court Operations	This allocation reflects the portion of courts' ongoing Trial Court Trust Fund base allocation that was distributed from the State Court Facilities Construction Fund – Immediate and Critical Needs Account as directed by the 2014 Budget Act.

State Trial Court Improvement and Modernization Fund

Column	Allocation/Reimbursement	Purpose
A	Trial Court Security Grants	This allocation reflected expenditures and encumbrances for courts to complete various projects—such as installation of video surveillance and/or access systems, weapons-screening equipment, and security enhancements—and to develop and deliver the mechanism and training necessary for the courts to complete their own continuity of operations plans.
B	Adobe Live Cycle Reader Service Extension	This allocation was for a branch-wide license maintenance fee.
C	Self-Help Centers	This allocation reflected expenditures and encumbrances to establish or expand self-help assistance in family law, domestic violence, and other civil matters to every county in the state of California.
D	Complex Civil Litigation Program	This allocation reflected expenditures and encumbrances for the reimbursement of costs related to complex civil litigation departments.
E	California JusticeCorps	This allocation reflected expenditures and encumbrances to support the California JusticeCorps Program, in which members assisted court-based attorneys in serving the public in court-based legal-access self-help centers in Alameda (representing a four-court Bay Area consortium) and Los Angeles Counties.

General Fund

Column	Allocation/Reimbursement	Purpose
A	AB 1058	This allocation reflected expenditures and encumbrances to provide funds for legislatively mandated child support commissioner and family law facilitator services in the courts.
B	Collaborative Courts–Substance Abuse Programs	This allocation reflected expenditures and encumbrances for grants that support drug and other collaborative justice court programs.
C	California JusticeCorps	This allocation reflected expenditures and encumbrances to administer the JusticeCorps Program in partnership with the Superior Courts of Alameda, Los Angeles, and San Diego Counties where students serve as assistants in self-help legal-access centers.
D	Service of Process	This allocation was to reimburse courts for the cost of serving stalking and harassment restraining orders and injunctions for which the courts were billed by the sheriff's department per Gov. Code, § 6103.2(b)(4).
E	Prisoners' Hearings	This allocation was to reimburse trial courts for necessary and reasonable costs connected with state prisons, Division of Juvenile Justice institutions, prisoners, and wards, including costs for the preparation of trials or pretrial hearings, and actual trials or hearings, consistent with Pen. Code, §§ 4750–4755 and 6005.
F	Parolee Reentry Court Program CDCR	This allocation supports a two-year program, authorized by the Budget Act of 2013, which transferred \$3 million in funding from the California Department of Corrections and Rehabilitation to the Judicial Council for the

Column	Allocation/Reimbursement	Purpose
		purpose of expanding or enhancing existing parolee reentry courts in the Superior Courts of Alameda, Los Angeles, San Francisco, San Joaquin, San Diego, and Santa Clara Counties with the goal of reducing recidivism among the parolee population.
G	Employee Benefits	This allocation was to reimburse for cost increases associated with employee health and retirement benefits and retiree health benefits for the period 2010–2011 through 2011–2012.

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 following struckthrough language is suspended as of October 28, 2014]

~~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.