



Judicial Council of California
ADMINISTRATIVE OFFICE OF THE COURTS

455 Golden Gate Avenue • San Francisco, California 94102-3688
Telephone 415-865-4200 • Fax 415-865-4205 • TDD 415-865-4272

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

STEVEN JAHR
Administrative Director of the Courts

October 29, 2013

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

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

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

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

Re: *Report of Allocations and Reimbursements to the Trial Courts for Fiscal Year 2012–2013*,
as required under Government Code section 77202.5(a)

Dear Senator Leno, Senator Evans, Assembly Member Skinner, and Assembly Member
Wieckowski:

The Judicial Council respectfully submits the attached report on allocations and reimbursements provided to the trial courts for fiscal year (FY) 2012–2013, 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 following: the 2012–2013 base 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:

October 29, 2013

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- Trial Court Trust Fund
- Immediate and Critical Needs Account, State Court Facilities Construction Fund
- State Trial Court Improvement and Modernization Fund
- General Fund

The allocations and reimbursements reflect disbursements to courts through September 20, 2013, and any remaining encumbrances as of September 20, 2013.

The council's current policy on trial court fund balances, revised August 31, 2012, is provided in Attachment 6.

If you have any questions related to this report, please contact Zlatko Theodorovic, Director, AOC Fiscal Services Office, at 415-865-7584.

Sincerely,



Steven Jahr
Administrative Director of the Courts

SJ/SC

Attachments:

- Attachment 1: FY 2012–2013 Allocation and Reimbursement to Trial Courts Report—Trial Court Trust Fund
- Attachment 2: FY 2012–2013 Allocation and Reimbursement to Trial Courts Report—Immediate and Critical Needs Account, State Court Facilities Construction Fund
- Attachment 3: FY 2012–2013 Allocation and Reimbursement to Trial Courts Report—State Trial Court Improvement and Modernization Fund
- Attachment 4: FY 2012–2013 Allocation and Reimbursement to Trial Courts Report—General Fund
- Attachment 5: Statement of Intended Purpose for Each Allocation or Reimbursement
- Attachment 6: Fund Balance Policy

cc: Mr. Gregory P. Schmidt, Secretary of the Senate
Ms. Diane F. Boyer-Vine, Legislative Counsel
Mr. E. Dotson Wilson, Chief Clerk of the Assembly
Hon. Bill Emmerson, Vice-Chair, Senate Committee on Budget and Fiscal Review
Hon. Joel Anderson, Vice-Chair, Senate Committee on Judiciary
Hon. Jeff Gorell, Vice-Chair, Assembly Committee on Budget
Hon. Donald P. Wagner, Vice-Chair, Assembly Committee on Judiciary
Hon. Mark Leno, Chair, Joint Legislative Budget Committee
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
Mr. Joe Stephenshaw, Consultant, Senate Committee on Budget and Fiscal Review
Mr. Matt Osterli, Consultant, Senate Republican Fiscal Office
Mr. Benjamin Palmer, Chief Counsel, Senate Committee on Judiciary
Mr. Mike Petersen, Consultant, Senate Republican Office of Policy
Mr. Marvin Deon II, Consultant, Assembly Committee on Budget
Mr. Allan Cooper, Consultant, Assembly Republican Fiscal Office
Mr. Drew Liebert, Chief Counsel, Assembly Committee on Judiciary
Mr. Mark Redmond, Consultant, Assembly Republican Office of Policy
Ms. Peggy Collins, Principal Consultant, Joint Legislative Budget Committee
Ms. Anita Lee, Fiscal and Policy Analyst, Legislative Analyst's Office
Mr. Jay Sturges, Principal Program Budget Analyst, Department of Finance
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Mr. Cory Jaspersen, Director, AOC Office of Governmental Affairs
Mr. Zlatko Theodorovic, Director, AOC Fiscal Services Office
Mr. Steven Chang, Manager, AOC Fiscal Services Office
Ms. Andi Liebenbaum, Senior Governmental Affairs Analyst, AOC Office of Governmental Affairs
Mr. Colin Simpson, Senior Budget Analyst, AOC Fiscal Services Office



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Report Title: *Report of Allocations and Reimbursements to the Trial Courts for Fiscal Year 2012–2013*

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

Date of Report: October 2013

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 the following: FY 2012–2013 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 (\$1.70 billion)
- Immediate and Critical Needs Account, State Court Facilities Construction Fund (\$240 million)
- State Trial Court Improvement and Modernization Fund (\$12.6 million)
- General Fund (\$149.4 million)

The allocations and reimbursements reflect disbursements to courts through September 20, 2013, and any remaining encumbrances as of September 20, 2013.

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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As of September 27, 2013

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California State Bar Association

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ADMINISTRATIVE OFFICE OF THE COURTS

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County of Merced

Hon. Steven Jahr
Administrative Director of the Courts
and Secretary of the Judicial Council

**JUDICIAL COUNCIL OF CALIFORNIA
ADMINISTRATIVE OFFICE OF THE COURTS**

Hon. Tani G. Cantil-Sakauye
*Chief Justice of California and
Chair of the Judicial Council*

Hon. Steven Jahr
Administrative Director of the Courts

**JUDICIAL AND COURT ADMINISTRATIVE
SERVICES DIVISION**

Curt Soderlund
Director

Zlatko Theodorovic
Director, Fiscal Services Office

Steven Chang
Primary Author of Report

FY 2012-2013 Allocation and Reimbursement to Trial Courts Report - Trial Court Trust Fund
(Through September 20, 2013)

	Allocation (Programs 30.15 and 45.10)													Revenues			
	Base Budget	\$235 Million Fund Balance Reduction	\$150 Million Pro-Rata Reduction	2% State-Level Reserve Contribution	Security Funding	Criminal Justice Realignment	Sargent Shriver Civil Counsel	New Entrance Screening Stations	Staffing and Operating Expenditures for New or Transferring Facilities	Reduction for Appointed Converted SJO Positions	Approved Supplemental Funding Request	Case Management System	Backfill of Unfunded FY 2011-12 Benefits Cost Changes	Civil Assessment	Automated Record Keeping and Micrographics	Children's Waiting Room	Fee Revenues Returned to Courts
Superior Court	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Alameda	70,961,516	(13,321,028)	(7,371,322)	(39,935)	-	502,724	-	-	(298,866)	-	-	-	911,128	5,728,599	115,195	192,017	527,587
Alpine	525,796	(324,430)	(54,619)	(304)	-	1,296	-	-	-	-	-	-	10,060	12,926	49	-	6,733
Amador	2,018,093	(383,730)	(209,635)	(1,158)	-	3,239	-	-	-	-	-	-	37,550	44,932	733	-	15,752
Butte	7,748,679	(2,454,328)	(798,820)	(4,181)	-	75,149	-	-	-	-	-	-	55,126	346,241	15,194	-	158,347
Calaveras	1,833,374	(757,042)	(190,447)	(1,061)	-	1,296	-	-	-	-	-	-	14,278	124,036	967	-	25,442
Colusa	1,322,960	(802,753)	(137,426)	(753)	-	1,296	-	-	-	-	-	-	30,233	115,836	378	-	3,870
Contra Costa	32,281,149	(8,266,574)	(3,353,293)	(18,973)	-	172,973	-	-	-	-	-	-	856,862	6,681,813	76,248	131,087	572,679
Del Norte	2,180,523	(1,897,061)	(226,508)	(1,270)	-	3,887	-	-	-	-	-	-	32,797	156,003	535	-	21,015
El Dorado	5,658,617	(1,240,013)	(587,804)	(3,287)	-	37,575	-	169,320	-	-	-	-	81,106	544,769	4,059	21,064	125,882
Fresno	31,547,413	(4,065,176)	(3,277,074)	(18,810)	-	435,349	-	-	-	-	-	-	2,021,932	4,867,886	66,289	112,844	389,815
Glenn	1,718,141	(335,959)	(178,477)	(994)	9,779	9,718	-	-	-	-	-	-	22,605	50,299	573	-	15,526
Humboldt	5,113,611	(671,997)	(531,190)	(2,842)	-	77,741	-	-	-	-	-	-	50,341	926,882	8,040	-	110,716
Imperial	6,399,889	(4,023,586)	(664,806)	(3,493)	45,039	40,166	22,599	-	-	-	-	-	45,079	1,244,086	10,523	-	97,159
Inyo	1,763,117	(1,425,435)	(171,254)	(912)	72,149	3,239	-	-	-	-	-	-	14,036	85,077	262	-	8,339
Kern	26,548,481	(6,327,464)	(2,757,796)	(16,579)	65,567	286,345	130,100	-	-	-	-	-	636,154	4,088,692	59,874	-	266,291
Kings	5,240,530	(551,865)	(544,374)	(2,790)	3,293	35,631	-	-	-	-	827,000	-	19,112	426,581	7,908	-	85,497
Lake	3,123,403	(237,045)	(324,452)	(1,680)	-	20,731	-	-	-	-	-	-	10,652	41,983	1,522	-	28,664
Lassen	2,148,542	(562,557)	(223,186)	(1,079)	1,783	3,887	-	-	-	-	-	-	9,028	94,912	522	-	16,566
Los Angeles	406,127,885	(55,234,994)	(42,267,936)	(232,305)	-	2,515,563	419,628	-	-	(559,512)	-	-	1,850,984	8,332,827	977,472	990,928	5,558,348
Madera	5,642,499	(1,468,233)	(586,130)	(3,272)	209,806	51,179	-	-	-	-	-	-	94,719	518,525	2,893	-	74,366
Marin	12,915,548	(2,053,229)	(1,341,638)	(6,278)	9,625	12,957	-	-	-	(96,083)	-	-	62,375	760,227	18,155	-	169,288
Mariposa	917,859	(264,912)	(95,345)	(530)	-	-	-	-	-	-	-	-	7,471	34,648	329	-	9,352
Mendocino	4,156,370	(291,750)	(431,754)	(2,262)	-	31,744	-	-	-	-	-	-	245,913	117,120	5,209	-	27,317
Merced	8,470,538	(2,592,078)	(879,900)	(5,089)	-	85,515	-	-	-	(97,676)	-	-	275,450	1,501,861	14,527	24,586	130,995
Modoc	918,511	(72,943)	(95,413)	(537)	789	1,296	-	-	-	-	-	-	3,131	8,001	375	-	10,242
Mono	1,129,015	(584,560)	(117,279)	(679)	24,156	1,296	-	-	-	-	-	-	12,186	-	323	-	22,901
Monterey	13,533,647	(2,935,361)	(1,405,845)	(7,358)	-	165,847	-	-	-	-	-	-	107,506	1,752,920	24,904	-	290,993
Napa	6,267,635	(1,136,423)	(651,068)	(3,509)	-	14,252	-	-	-	-	-	-	147,630	517,449	3,144	-	60,415
Nevada	4,260,146	(282,186)	(442,534)	(2,263)	54,126	5,183	-	-	-	-	-	-	54,505	334,361	6,564	-	78,066
Orange	118,464,717	(24,022,912)	(12,345,991)	(68,533)	-	424,335	-	-	-	-	-	-	2,593,498	6,738,662	268,656	457,064	2,781,327
Placer	11,175,969	(1,368,622)	(1,160,934)	(6,528)	-	53,123	-	-	-	-	-	-	316,682	1,471,958	26,853	-	231,629
Plumas	1,416,033	(466,487)	(147,094)	(805)	-	1,944	-	-	-	-	-	-	16,682	19,640	356	-	17,039
Riverside	59,844,555	(7,579,319)	(6,216,517)	(33,466)	369,696	344,651	-	-	-	(162,439)	-	-	526,676	11,705,441	62,703	320,048	1,644,380
Sacramento	60,494,782	(10,414,662)	(6,284,061)	(34,814)	-	619,983	277,800	-	-	(195,883)	-	-	1,074,060	5,126,294	175,080	296,199	446,488
San Benito	2,441,273	(997,539)	(253,594)	(1,392)	-	7,774	-	-	-	-	-	-	26,958	97,543	1,233	-	35,487
San Bernardino	64,561,029	(14,530,907)	(6,706,454)	(35,601)	352,635	537,059	-	-	-	-	-	-	777,853	2,764,912	181,146	-	1,275,428
San Diego	120,911,118	(11,140,988)	(12,559,974)	(69,010)	657,192	458,671	446,640	-	-	-	-	-	2,767,330	11,708,541	246,860	414,159	1,558,285
San Francisco	50,484,635	(5,607,674)	(5,244,230)	(30,642)	-	260,432	-	-	-	-	-	-	1,962,326	3,836,633	86,214	119,899	532,818
San Joaquin	22,692,159	(585,463)	(2,357,210)	(13,154)	-	232,575	-	-	-	-	-	-	567,949	316,055	50,156	-	286,825
San Luis Obispo	10,855,060	(1,933,719)	(1,127,599)	(6,291)	241,676	60,897	-	-	-	-	-	1,500,000	55,108	633,101	17,902	29,848	223,228
San Mateo	29,054,443	(4,008,813)	(3,018,110)	(17,391)	-	89,402	-	-	-	-	-	-	162,119	653,230	15,239	80,444	509,835
Santa Barbara	17,309,799	(4,247,425)	(1,798,103)	(10,200)	647,971	80,332	356,781	387,548	-	-	-	-	568,531	1,802,422	27,529	47,540	169,296
Santa Clara	72,490,594	(12,517,361)	(7,530,159)	(42,086)	-	316,794	-	-	-	-	-	-	697,959	5,048,469	109,914	188,961	1,429,851
Santa Cruz	9,859,574	(1,388,979)	(1,024,190)	(5,650)	-	58,306	-	-	-	-	-	-	128,633	1,448,767	14,656	-	139,256
Shasta	9,733,194	(1,722,270)	(987,880)	(4,322)	-	79,684	-	-	-	-	-	-	120,965	-	4,435	-	86,352
Sierra	523,957	(71,522)	(54,427)	(299)	-	-	-	-	-	-	-	-	7,642	14,025	76	-	1,720
Siskiyou	3,181,910	(1,286,091)	(330,530)	(1,832)	-	9,070	-	-	-	-	-	-	55,254	161,109	966	-	18,191
Solano	15,816,764	(1,050,195)	(1,643,010)	(8,803)	-	187,226	-	-	-	-	-	-	359,855	1,571,818	34,831	58,051	251,277
Sonoma	18,084,912	(3,251,015)	(1,878,620)	(10,445)	-	87,458	-	-	-	-	-	-	485,329	1,305,984	36,705	61,364	292,788
Stanislaus	13,783,120	(3,789,938)	(1,431,759)	(8,403)	9,326	146,412	-	-	-	-	-	-	153,337	955,445	36,236	61,806	206,874
Sutter	3,445,952	(722,097)	(357,958)	(1,881)	-	26,561	-	-	-	-	-	-	94,183	388,589	2,077	-	65,828
Tehama	2,768,907	(931,109)	(287,628)	(1,605)	-	26,561	-	-	-	-	-	-	48,568	79,145	1,362	-	48,387
Trinity	1,345,889	(358,505)	(135,760)	(547)	-	-	-	-	-	-	-	-	6,640	-	573	-	3,758
Tulare	12,556,852	(994,182)	(1,304,377)	(7,137)	15,576	60,249	-	-	-	-	-	-	44,645	1,633,355	27,184	-	224,810
Tuolumne	2,584,310	(417,351)	(268,452)	(1,484)	220,516	7,126	-	-	-	-	-	-	24,180	78,529	1,043	-	29,959
Ventura	24,616,776	(2,481,954)	(2,557,135)	(13,816)	605,164	195,000	-	-	-	-	-	-	412,234	860,474	60,255	102,279	534,180
Yolo	7,111,332	(2,071,892)	(738,709)	(3,820)	-	58,953	29,260	-	-	-	-	-	105,693	924,689	11,098	-	59,449
Yuba	3,198,078	(476,299)	(332,209)	(1,786)	-	45,349	-	-	-	-	-	-	28,982	273,272	1,670	-	33,687
Total:	1,443,281,179	(235,000,000)	(150,000,000)	(827,000)	3,615,864	9,073,000	1,660,209	410,147	169,320	(1,410,459)	827,000	1,500,000	21,909,818	101,077,594	2,925,771	3,710,187	22,046,594

FY 2012-2013 Allocation and Reimbursement to Trial Courts Report - Trial Court Trust Fund
(Through September 20, 2013)

	Reimbursements (Programs 45.10 and 45.45 and non-Budget Act item)											Grants (Program 45.55)			Total
	Replacement of 2% Automation Fund Allocation Originally from the Improvement Fund	Telephonic Appearance	Court-Appointed Counsel	Jury	Asset Replacement	Elder Abuse	Self-Help Centers	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	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF
Alameda	424,792	-	4,054,390	607,559	324,826	29,881	101,575	30,600	671,333	3,223,463	-	-	-	-	67,376,035
Alpine	2,034	-	-	682	2,426	-	-	-	-	215	-	-	-	-	182,865
Amador	11,006	5,790	74,906	7,409	12,133	222	-	-	-	18,895	-	-	-	-	1,656,136
Butte	59,332	15,210	664,759	67,948	47,943	2,147	14,608	8,400	80,625	166,948	-	-	-	191,400	6,460,277
Calaveras	18,652	791	78,064	1,168	9,360	1,480	3,074	-	-	9,026	-	-	-	-	1,172,458
Colusa	13,708	-	-	404	4,853	-	1,447	-	-	91,136	-	-	-	-	645,189
Contra Costa	218,186	-	3,122,394	792,185	155,653	29,945	69,231	-	368,125	1,323,590	-	-	-	191,400	35,404,956
Del Norte	11,208	-	223,090	5,928	11,093	-	1,963	4,200	-	33,871	-	-	86,250	-	647,525
El Dorado	54,374	24,418	832,843	36,848	35,706	1,295	11,851	-	-	150,340	-	-	-	-	5,958,962
Fresno	181,080	75,930	2,958,296	417,795	178,533	12,036	60,497	8,700	432,250	2,004,464	-	-	-	191,400	38,601,448
Glenn	19,264	1,230	55,250	4,913	7,973	-	1,927	3,400	11,000	65,841	-	-	-	-	1,482,009
Humboldt	48,160	12,250	562,460	69,621	36,400	777	8,913	5,100	52,500	65,771	-	-	-	-	5,943,256
Imperial	67,678	25,465	870,058	78,109	37,440	2,630	11,204	96,383	-	457,732	-	-	-	-	4,859,354
Inyo	30,402	1,395	76,990	18,671	7,973	-	1,245	385	-	28,837	-	-	-	-	514,515
Kern	277,328	38,700	2,023,943	538,584	162,586	2,035	52,450	70,950	-	2,105,489	-	-	-	-	28,251,729
Kings	57,026	5,935	199,672	44,575	29,466	112	9,935	16,200	-	252,883	-	-	-	-	6,162,328
Lake	20,328	-	223,025	39,792	14,213	297	4,311	10,200	30,000	64,691	-	-	-	-	3,070,635
Lassen	20,156	4,241	108,374	1,879	8,666	297	928	-	-	10,594	-	-	-	-	1,643,553
Los Angeles	3,144,530	-	32,537,114	4,281,392	2,192,666	42,339	689,065	98,001	-	30,605,487	-	677,695	172,500	191,400	403,111,078
Madera	52,502	-	53,031	91,490	27,386	112	9,712	-	-	485,968	-	-	-	-	5,256,553
Marin	114,766	42,540	358,765	72,131	61,360	1,667	17,038	-	-	464,007	-	687	-	-	11,582,559
Mariposa	3,904	-	32,243	997	5,546	-	-	-	11,000	17,925	-	-	-	-	680,486
Mendocino	30,068	8,520	456,230	34,923	29,813	777	6,083	5,539	60,000	183,532	-	-	-	-	4,673,392
Merced	55,652	13,095	558,895	116,201	37,093	815	16,595	5,533	-	816,879	-	-	-	-	8,549,487
Modoc	6,134	776	16,064	242	4,506	185	-	-	-	5,065	-	-	-	-	806,425
Mono	12,446	-	12,329	1,033	5,893	-	914	-	11,000	39,883	-	-	-	-	570,855
Monterey	183,464	-	296,813	151,114	71,760	592	28,573	-	176,542	845,385	-	-	-	-	13,281,496
Napa	30,550	14,590	176,430	19,260	33,973	555	9,042	5,100	40,625	438,221	-	-	-	-	5,987,873
Nevada	49,946	-	232,799	6,455	24,960	890	6,728	-	41,875	29,761	-	-	-	-	4,459,380
Orange	923,882	-	6,573,505	730,160	600,080	46,295	206,630	55,327	1,077,458	7,193,102	-	31,534	-	-	112,728,796
Placer	77,378	24,920	407,032	62,787	49,573	1,852	21,287	-	-	290,096	-	-	-	-	11,675,054
Plumas	9,206	2,448	108,229	533	7,626	630	-	-	-	5,197	-	-	-	-	991,175
Riverside	532,226	-	3,945,350	1,064,390	294,666	9,038	131,371	32,700	-	3,281,424	-	-	-	-	70,117,575
Sacramento	340,254	43,920	5,257,729	675,934	280,453	15,923	93,189	61,939	619,875	3,158,172	221,186	26,837	-	-	62,376,675
San Benito	14,700	-	28,916	5,896	8,666	-	3,876	-	15,000	83,445	-	-	-	-	1,518,242
San Bernardino	435,474	239,760	3,587,297	637,770	326,906	5,334	133,961	204,608	721,208	4,194,598	-	-	-	-	59,664,015
San Diego	718,422	-	9,749,950	746,703	620,880	46,935	206,259	111,772	-	5,640,872	-	27,705	-	-	133,268,321
San Francisco	272,528	17,515	3,907,633	518,908	210,773	9,107	53,715	82,406	453,625	1,859,450	-	34,974	-	191,400	54,012,443
San Joaquin	201,698	51,955	3,077,501	298,657	109,546	9,776	44,944	4,200	-	1,161,005	-	-	-	-	26,149,172
San Luis Obispo	130,020	18,700	731,500	64,492	56,160	112	17,705	-	86,875	302,234	-	-	-	-	11,957,008
San Mateo	329,518	39,743	323,022	228,225	137,626	4,259	48,700	-	237,500	1,544,001	-	-	-	-	26,412,990
Santa Barbara	162,858	44,719	1,611,582	146,798	98,800	2,779	28,356	15,300	196,333	1,044,369	-	-	0	-	18,693,916
Santa Clara	452,782	-	4,685,131	563,955	317,893	8,331	119,260	16,800	709,333	3,123,633	-	-	-	-	70,190,055
Santa Cruz	113,210	21,904	889,765	121,421	51,653	2,220	17,644	-	-	659,549	-	-	-	-	11,107,738
Shasta	44,394	9,190	536,147	86,877	59,973	2,002	12,205	-	78,750	167,303	-	-	-	-	8,307,000
Sierra	1,830	630	7,542	1,125	2,426	-	-	-	-	767	-	-	-	-	435,490
Siskiyou	37,000	-	212,564	30,153	22,186	37	3,104	-	30,000	48,666	-	-	-	-	2,191,757
Solano	119,364	42,765	959,267	170,197	89,093	11,443	28,438	1,615	190,792	387,807	-	-	-	-	17,578,596
Sonoma	119,004	14,895	1,264,252	247,089	74,186	925	32,278	68,369	193,167	1,218,138	-	-	-	-	18,446,763
Stanislaus	88,718	46,740	1,258,369	106,283	74,533	9,510	34,594	9,300	-	446,311	-	-	-	-	12,196,812
Sutter	37,382	2,795	79,926	5,303	16,640	520	6,151	-	-	245,207	-	-	86,250	-	3,421,428
Tehama	28,100	1,340	93,909	4,087	16,293	482	3,654	5,100	-	94,999	-	-	-	-	2,000,552
Trinity	7,648	400	83,204	11,580	4,853	555	-	5,384	6,417	39,830	-	-	-	-	1,021,920
Tulare	204,932	12,890	658,892	132,925	79,386	3,185	28,289	7,800	-	1,368,649	-	-	-	-	14,753,922
Tuolumne	16,642	6,280	38,851	11,214	13,866	1,480	3,916	-	26,250	7,218	-	-	-	-	2,384,092
Ventura	205,304	-	755,987	377,664	131,040	7,446	54,970	5,400	-	1,533,588	-	-	-	-	25,404,856
Yolo	48,556	-	314,922	82,582	41,253	-	12,802	-	82,500	427,679	-	-	-	-	6,496,346
Yuba	15,788	9,456	195,337	16,509	18,373	1,075	4,696	5,100	-	40,686	-	-	-	-	3,077,765
Total:	10,907,494	943,840	102,202,535	14,659,523	7,397,151	332,340	2,490,900	1,061,810	6,711,959	83,573,895	221,186	799,432	345,000	957,000	1,457,573,289

FY 2012-2013 Allocation and Reimbursement to Trial Courts Report - State Court Facilities Construction Fund - Immediate and Critical Needs Account Attachment 2
 (Through September 20, 2013)

	Base Budget	Total
Superior Court	A	B
Alameda	11,794,112	11,794,112
Alpine	87,390	87,390
Amador	335,416	335,416
Butte	1,278,111	1,278,111
Calaveras	304,715	304,715
Colusa	219,882	219,882
Contra Costa	5,365,269	5,365,269
Del Norte	362,413	362,413
El Dorado	940,487	940,487
Fresno	5,243,318	5,243,318
Glenn	285,563	285,563
Humboldt	849,905	849,905
Imperial	1,063,690	1,063,690
Inyo	274,006	274,006
Kern	4,412,474	4,412,474
Kings	870,999	870,999
Lake	519,123	519,123
Lassen	357,097	357,097
Los Angeles	67,628,697	67,628,697
Madera	937,808	937,808
Marin	2,146,621	2,146,621
Mariposa	152,552	152,552
Mendocino	690,807	690,807
Merced	1,407,840	1,407,840
Modoc	152,661	152,661
Mono	187,647	187,647
Monterey	2,249,351	2,249,351
Napa	1,041,708	1,041,708
Nevada	708,055	708,055
Orange	19,753,586	19,753,586
Placer	1,857,495	1,857,495
Plumas	235,351	235,351
Riverside	9,946,427	9,946,427
Sacramento	10,054,498	10,054,498
San Benito	405,750	405,750
San Bernardino	10,730,326	10,730,326
San Diego	20,095,958	20,095,958
San Francisco	8,390,768	8,390,768
San Joaquin	3,771,536	3,771,536
San Luis Obispo	1,804,158	1,804,158
San Mateo	4,828,976	4,828,976
Santa Barbara	2,876,965	2,876,965
Santa Clara	12,048,255	12,048,255
Santa Cruz	1,638,705	1,638,705
Shasta	1,580,608	1,580,608
Sierra	87,084	87,084
Siskiyou	528,847	528,847
Solano	2,628,816	2,628,816
Sonoma	3,005,792	3,005,792
Stanislaus	2,290,815	2,290,815
Sutter	572,732	572,732
Tehama	460,205	460,205
Trinity	217,216	217,216
Tulare	2,087,004	2,087,004
Tuolumne	429,524	429,524
Ventura	4,091,416	4,091,416
Yolo	1,181,935	1,181,935
Yuba	531,535	531,535
Total:	240,000,000	240,000,000

**FY 2012-2013 Allocation and Reimbursement to Trial Courts Report - State Trial Court Improvement and Modernization Fund
(Through September 20, 2013)**

	Trial Court Security Grants	Domestic Violence-Family Law Interpreter Program	Self-Help Centers	Complex Civil Litigation Program	California JusticeCorps	Jury Management System	Total
Superior Court	A	B	C	D	E	F	G
Alameda		32,213	203,150	510,800	110,000		856,163
Alpine			-				-
Amador		500	5,130				5,630
Butte		500	29,216			37,179	66,895
Calaveras			6,148			2,960	9,108
Colusa	5,050		2,893				7,943
Contra Costa		60,436	138,461	420,960			619,857
Del Norte	14,692		3,928			38,566	57,186
El Dorado	44,781	3,279	23,701			1,904	73,665
Fresno		11,980	120,994				132,974
Glenn		6,040	3,853				9,893
Humboldt	35,124	2,757	17,826				55,707
Imperial		19,086	22,407				41,493
Inyo		500	2,490			37,220	40,210
Kern	609	28,316	104,900			17,500	151,325
Kings	79,555	999	19,870				100,424
Lake			8,622			17,500	26,122
Lassen			4,768				4,768
Los Angeles	9,400	725,146	1,378,129	1,117,000	140,000		3,369,675
Madera	71,259	31,489	19,422				122,170
Marin	3,027	8,186	34,076				45,289
Mariposa	35,861		2,450				38,311
Mendocino		1,752	12,166			47,926	61,844
Merced	25,280	4,291	33,190			42,098	104,859
Modoc		125	1,324				1,449
Mono			1,828			27,206	29,034
Monterey		38,595	57,145				95,740
Napa	92,952	7,252	18,084				118,288
Nevada		1,317	13,459				14,776
Orange		101,718	413,259	841,920			1,356,897
Placer		4,851	42,574		4,500	17,500	69,425
Plumas	27,198		2,884				30,082
Riverside	74,597	88,847	262,742			5,959	432,145
Sacramento		65,196	186,377			17,000	268,573
San Benito			7,751				7,751
San Bernardino		49,172	267,920			26,200	343,292
San Diego		157,635	412,516		22,500		592,651
San Francisco	39,101	44,253	107,430	645,960			836,744
San Joaquin	10,671	3,713	89,888				104,272
San Luis Obispo		10,540	35,408				45,948
San Mateo	7,673	10,578	97,399				115,650
Santa Barbara	3,861	1,215	56,712				61,788
Santa Clara		92,715	238,520	464,370			795,605
Santa Cruz	7,499	7,855	35,288				50,642
Shasta	65,579	3,005	24,411				92,995
Sierra		500	470				970
Siskiyou			6,208				6,208
Solano	55,807	7,190	56,877				119,874
Sonoma	159,982	12,249	64,556			60,000	296,787
Stanislaus	53,824	3,635	69,187			17,500	144,146
Sutter		16,335	12,300			25,447	54,082
Tehama			8,276			52,261	60,537
Trinity	29,954		1,886				31,840
Tulare	17,583	48,263	56,578			48,074	170,498
Tuolumne		500	7,832				8,332
Ventura		9,727	109,941			60,000	179,668
Yolo		2,593	25,603				28,196
Yuba		2,956	9,392				12,348
Total	970,920	1,730,000	4,999,815	4,001,010	277,000	600,000	12,578,745

FY 2012-2013 Allocation and Reimbursement to Trial Courts Report - General Fund
(Through September 20, 2013)

	AB 1058	Collaborative Courts- Substance Abuse Programs	Access to Visitation	California Justice Corps	Service of Process	Homicide Trials	Prisoners' Hearings	Employee Benefits	Total
Superior Court	A	B	C	D	E	F	G	H	I
Alameda	1,855,480	30,019		256,203	47,145			3,835,628	6,024,475
Alpine								28,297	28,297
Amador	185,061	14,789			3,115		11,144	53,367	267,475
Butte	533,018	29,685	67,956		17,920			171,284	819,863
Calaveras	279,078	14,789			5,950			82,368	382,184
Colusa	127,337				105			31,059	158,501
Contra Costa	1,460,244	32,478	107,956		11,234			2,206,088	3,818,000
Del Norte	115,856	16,651			3,325			134,290	270,122
El Dorado	403,136		31,798		7,945	-		230,446	673,325
Fresno	2,522,817	41,788			17,885		3,926	4,218,535	6,804,951
Glenn	260,473	22,237			2,555			70,352	355,616
Humboldt	236,575	16,651			8,995			127,306	389,526
Imperial	281,707				8,983		60,788	330,375	681,854
Inyo	133,210	11,065			1,540			105,218	251,032
Kern	1,379,428	38,995			17,710		432,150	4,173,326	6,041,608
Kings	459,327				5,350		303,287	52,069	820,033
Lake	247,262	11,065			8,435	11,851		9,123	287,736
Lassen	245,286	19,444			5,985		67,344	12,977	351,036
Los Angeles	8,888,473	32,478		522,561	501,035		15,928	22,294,417	32,254,892
Madera	384,593	22,237			6,370		91,835	475,629	980,664
Marin	291,269	20,375			1,155		4,984	951,719	1,269,502
Mariposa	119,553				840			27,754	148,147
Mendocino	286,519	22,237	43,782		14,133			611,048	977,719
Merced	828,751	11,065			14,840			1,017,654	1,872,309
Modoc	72,130	14,789			3,255			33,240	123,414
Mono	81,022							99,362	180,384
Monterey	579,958	34,000			2,825		93,244	386,464	1,096,491
Napa	314,253	14,789	36,806		9,310		8,239	360,972	744,368
Nevada	584,385	22,237			5,175			187,727	799,524
Orange	3,155,847	42,000	107,956		70,350			9,846,358	13,222,511
Placer	529,218	16,000			6,230			800,358	1,351,806
Plumas	163,945	14,789			2,485			15,202	196,421
Riverside	1,900,572	32,478			89,555		39,352	1,438,295	3,500,251
Sacramento	1,753,980	16,000	39,956		35,155		224,770	4,715,382	6,785,244
San Benito	239,717				595			43,320	283,632
San Bernardino	3,655,010	38,995			62,265		23,898	2,264,027	6,044,195
San Diego	3,069,953	38,995		143,240	299,110		1,360	6,288,095	9,840,753
San Francisco	1,520,781	38,995	107,956		44,333			5,487,134	7,199,199
San Joaquin	998,910	38,995			28,455		65,415	1,802,647	2,934,422
San Luis Obispo	380,536	29,685			11,025		79,241	335,245	835,731
San Mateo	787,152	18,513			22,925			2,516,647	3,345,237
Santa Barbara	855,531	41,788			13,440			1,599,644	2,510,402
Santa Clara	2,606,208	31,547	91,180		53,830			3,429,890	6,212,655
Santa Cruz	282,044	29,000			13,995			307,928	632,967
Shasta	754,948	24,099			16,030			265,701	1,060,777
Sierra		11,065			35			15,633	26,733
Siskiyou	435,840	18,513			6,510			131,175	592,038
Solano	775,592	36,202			31,600		49,739	613,690	1,506,823
Sonoma	928,946	41,788			11,585			1,756,790	2,739,109
Stanislaus	1,198,064	16,000			34,300			2,148,864	3,397,228
Sutter	307,789				7,270			181,279	496,338
Tehama	187,217				350			120,590	308,157
Trinity	47,646				175	28,008		66,737	142,566
Tulare	1,055,237	14,789	55,956		8,750			161,002	1,295,734
Tuolumne	293,421	18,513			350		5,813	53,240	371,337
Ventura	1,153,168	29,685			26,845			1,264,732	2,474,430
Yolo	348,071	11,065			1,260			357,848	718,244
Yuba	354,765	16,651	37,529		4,185			128,599	541,728
Total:	52,896,309	1,160,000	728,830	922,004	1,636,108	39,859	1,582,458	90,474,147	149,439,716

Statement of Intended Purpose for Each Allocation or Reimbursement

Trial Court Trust Fund (Attachment 1)

Column	Allocation/Reimbursement	Purpose
A	Base Budget	This ongoing 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 and budget change proposals.
B	\$235 Million Fund Balance Reduction	This allocation and its methodology were required by the Budget Act of 2012.
C	\$150 Million Pro-Rata Reduction	This allocation and its methodology were required by the Budget Act of 2012.
D	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, 2013.
E	Security Funding	This allocation was for court security cost changes and funding adjustments.
F	Criminal Justice Realignment	This allocation was for costs associated with new workload resulting from criminal justice realignment for which revenue was appropriated in the 2012 Budget Act.
G	Sargent Shriver Civil Counsel	This allocation supports pilot programs, which are required by Government Code section 68651, that are partnerships of a legal services nonprofit corporation, the court, and other legal services providers in the community.
H	New Entrance Screening Stations	This allocation was for screening stations that were approved as part of the 97 new entrance screening stations in the 2006 Budget Act (Stats. 2006, ch. 47) or the 4 new entrance screening stations in the 2007 Budget Act (Stats. 2007, ch. 171).
I	Staffing and Operating Expenses for New or Transferring Facilities	This allocation was for ongoing staffing and operating expenses related to new or transferring facilities.
J	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.
K	Approved Supplemental Funding Request	This allocation was for approved requests for funding from the 2% state-level reserve in the Trial Court Trust Fund.
L	Case Management System	This allocation was for the deployment of a new case management system.
M	Backfill of Unfunded FY 2011-12 Benefits Cost Changes	This allocation was for the unfunded portion of FY 2011-2012 employee health and retirement and retiree benefit cost increases.
N	Civil Assessment	This allocation was for collected civil assessment revenues that exceeded the amount of the court's county civil assessment buyout.
O	Automated Record Keeping and Micrographics	This allocation was for automation of record keeping and micrographics.
P	Children's Waiting Room	This allocation was for costs of operating a children's waiting room (except capital outlay).
Q	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.
R	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.

Column	Allocation/Reimbursement	Purpose
S	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.
T	Court-Appointed Counsel	This allocation was for reimbursement of court-appointed dependency counsel expenditures, as well as expenditures and encumbrances for courts participating in the DRAFT program, in which the AOC contracts with dependency counsel on behalf of specific courts.
U	Jury	This allocation was for reimbursement of eligible juror costs.
V	Asset Replacement	This allocation was for technology asset replacement (e.g., personal computers and printers).
W	Elder Abuse	This allocation was for reimbursement of costs related to protective orders involving elder or dependent adult abuse.
X	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.
Y	Replacement Screening Stations	This allocation was for reimbursement of entrance screening station replacement costs.
Z	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.
AA	Court Interpreters Program	This allocation was for reimbursement of eligible Program 45.45 expenditures, including staff and contract interpreters.
AB	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.
AC	Civil Case Coordination	This allocation was for reimbursement of the cost of handling coordinated cases.
AD	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.
AE	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 (Attachment 2)

Column	Allocation/Reimbursement	Purpose
A	Base Budget	This ongoing 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 and budget change proposals.

State Trial Court Improvement and Modernization Fund (Attachment 3)

Column	Allocation/Reimbursement	Purpose
A	Trial Court Security Grants	This allocation was 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	Domestic Violence–Family Law Interpreter Program	This allocation was to provide interpreter services in court hearings, Family Court Services mediation proceedings, and Family Law Facilitator sessions.

C	Self-Help Centers	This allocation was 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 was for the reimbursement of costs related to complex civil litigation departments.
E	California JusticeCorps	This allocation was 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), Los Angeles, Sacramento, and San Diego Counties.
F	Jury Management System	This allocation is for court jury management systems and is funded from royalty revenue related to jury instructions.

General Fund (Attachment 4)

Column	Allocation/Reimbursement	Purpose
A	AB 1058	This allocation was 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 was for grants awarded to 121 court projects in 49 counties to support drug and other collaborative justice court programs.
C	Access to Visitation	This allocation from the federal Office of Child Support Enforcement was to provide funding for programs that facilitate noncustodial parents’ access to and visitation with their children. The specific services provided include supervised visitation and exchanges, parent education, and group counseling services.
D	California JusticeCorps	This allocation was 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.
E	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).
F	Homicide Trials	This allocation was to reimburse courts for extraordinary costs of homicide trials as specified in Gov. Code, § 15202.
G	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.
H	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 2012–2013.

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 August 31, 2012]

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

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

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

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

Assigned Fund Balance

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

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

Assigned fund balances include:

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

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

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

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

- b. Unfunded pension obligation. If documented by an actuarial report, the amount of unfunded pension obligation should be included as a designated fund balance. Employer

retirement plan contributions for the current fiscal year must be accounted for in the court's operating budget.

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

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

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

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

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

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

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

Unassigned Fund Balance – for General Fund Use Only

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

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