



Judicial Council of California · Administrative Office of the Courts

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

www.courts.ca.gov

REPORT TO THE JUDICIAL COUNCIL

For business meeting on: October 26, 2012

Title	Agenda Item Type
Allocations and Reimbursements to Trial Courts: Annual Report to the Legislature.	Action Required
Rules, Forms, Standards, or Statutes Affected	Effective Date
N/A	N/A
Recommended by	Date of Report
Administrative Office of the Courts Hon. Steven Jahr Administrative Director of the Courts	October 18, 2012
	Contact
	Zlatko Theodorovic, 916-263-1397 zlatko.theodorovic@jud.ca.gov

Executive Summary

The Administrative Office of the Courts recommends that the Judicial Council approve the report on allocations and reimbursements to trial courts for fiscal year 2011–2012, required by Government Code section 77202.5, to the chairs of the Senate Committees on Budget and Fiscal Review and Judiciary and the Assembly Committees on Budget and Judiciary.

Recommendation

The Administrative Office of the Courts (AOC) recommends that the Judicial Council:

1. Approve the Report of Allocations and Reimbursements to the Trial Courts for Fiscal Year 2011–2012, and
2. Direct the AOC to submit the report to the Legislature.

Previous Council Action

None. The report has been required and submitted since fiscal year 2008–2009.

Rationale for Recommendation

Government Code section 77202.5 requires the Judicial Council to report to the Legislature all approved allocations and reimbursements to the trial courts in each fiscal year after the end of each fiscal year on or before September 30. The report must include a statement of the intended purpose for which each allocation or reimbursement was made and the council's most current policy governing trial court reserves.

Attachments

1. Report of Allocations and Reimbursements to the Trial Courts for Fiscal Year 2011–2012.



Judicial Council of California

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*Chief Justice of California
Chair of the Judicial Council*

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*Chair, Policy Coordination and
Liaison Committee*

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Chair, Technology Committee

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HON. STEVEN JAHR
Administrative Director of the Courts

October 26, 2012

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

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

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

Hon. Bob Wieckowski, Chair
Assembly Committee on Judiciary
State Capitol, Room 2013
Sacramento, California 95814

Re: Report of Allocations and Reimbursements to the Trial Courts for
Fiscal Year 2011–2012

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

In conformance with the provisions of Government Code section
77202.5(a), the Administrative Office of the Courts (AOC) respectfully
submits the attached report on allocations and reimbursements provided
to the trial courts for fiscal year (FY) 2011–2012, and on the Judicial
Council's policy governing trial court reserves.

The allocations and reimbursements include the following: FY 2011–
2012 allocations; reimbursement for specific trial court expenditure items

October 26, 2012

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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
- Trial Court Improvement Fund
- Judicial Administration Efficiency and Modernization Fund
- General Fund

The allocations and reimbursements reflect disbursements to courts through September 30, 2012 and remaining encumbrances as of September 30, 2012.

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 2011–2012 Allocation and Reimbursement to Trial Courts Report, Trial Court Trust Fund
- Attachment 2: FY 2011–2012 Allocation and Reimbursement to Trial Courts Report, Trial Court Improvement Fund
- Attachment 3: FY 2011–2012 Allocation and Reimbursement to Trial Courts Report, Judicial Administration Efficiency and Modernization Fund
- Attachment 4: FY 2011–2012 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: Members of the Judicial Council

Hon. Bill Emerson, Vice-chair, Senate Committee on Budget and Fiscal Review

Hon. Tom Harman, Vice-chair, Senate Committee on Judiciary

Hon. Jim Nielsen, Vice-chair, Assembly Committee on Budget

Hon. Donald P. Wagner, Vice-chair, Assembly Committee on Judiciary

Ms. Diane F. Boyer-Vine, Legislative Counsel

Mr. Gregory P. Schmidt, Secretary of the Senate

Mr. E. Dotson Wilson, Chief Clerk of the Assembly

Ms. Margie Estrada, 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. Marvin Deon II, Consultant, Assembly Committee on Budget

Mr. Allan Cooper, Consultant, Assembly Republican Fiscal Office

-Mr. Benjamin Palmer Deputy Chief Counsel, Senate Committee on Judiciary

Mr. Mike Petersen, Consultant, Senate Republican Office of Policy

Mr. Drew Liebert, Chief Counsel, Assembly Committee on Judiciary

Mr. Mark Redmond, Consultant, Assembly Republican Office of Policy

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

Mr. Jay Sturges, Principal Program Budget Analyst, Department of Finance

Ms. Donna Hershkowitz, Acting Director, AOC Office of Governmental Affairs

Ms. Jody Patel, Chief of Staff, AOC Judicial Council and Court Leadership Services Division

Mr. Curt Soderlund, Chief Administrative Officer, AOC Judicial and Court Administrative Services Division

Mr. Zlatko Theodorovic, Director, AOC Fiscal Services Office

Mr. Steven Chang, Manager, AOC Fiscal Services Office

Mr. Colin Simpson, Supervising Budget Analyst, AOC Fiscal Services Office

Ms. Bernadine Gonzalez, AOC Court Operations Special Services Office



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HON. STEVEN JAHR
Administrative Director of the Courts

Title of Report: Report of Allocations and Reimbursements to the Trial Courts for FY 2011–2012

Statutory Citation: Government Code section 77202.5(a)

Date of Report: October 2012

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, including funding received through augmentations.

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

The report provides the following: FY 2011–2012 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
- Trial Court Improvement Fund
- Judicial Administration Efficiency and Modernization Fund
- General Fund

The allocations and reimbursements reflect disbursements to courts through September 30, 2012 and remaining encumbrances as of September 30, 2012.

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.

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

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

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 2011-2012 Allocation and Reimbursement to Trial Courts Report - Trial Court Trust Fund¹
(Through September 30, 2012)

Court	Reimbursements									Program 45.55 Grants			Total
	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 ²	Civil Case Coordination	Family Law Information Centers	Model Self-Help	
	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	
Alameda Superior Court		4,811,584	699,009	324,826	29,424	101,576	40,753	670,780	3,018,333				96,806,095
Alpine Superior Court		-	-	2,426	-	83	12,773	-	3,557				650,360
Amador Superior Court	5,790	104,667	2,844	12,133	-	2,564	13,970	-	15,320				2,600,130
Butte Superior Court	15,210	718,634	62,451	47,493	1,447	14,609	2,700	79,973	230,012			178,200	11,116,729
Calaveras Superior Court	791	90,852	4,440	9,360	482	3,074	-	9,629	17,052				2,471,223
Colusa Superior Court		-	3,369	4,853	-	1,447	-	-	135,997				1,748,646
Contra Costa Superior Court		3,331,679	646,164	155,653	28,821	69,230	-	360,297	1,230,865			178,200	51,387,394
Del Norte Superior Court		247,640	5,418	11,093	241	-	5,400	-	53,346		80,000		3,149,433
El Dorado Superior Court	24,418	809,661	35,336	35,706	965	11,851	61,080	-	192,900				8,502,003
Fresno Superior Court	75,930	2,935,137	316,566	178,533	12,180	60,497	77,837	402,123	2,038,634			178,200	49,788,460
Glenn Superior Court	1,230	84,036	3,417	7,973	121	1,926	34,835	11,000	81,758				2,367,396
Humboldt Superior Court	12,250	648,252	93,684	36,400	2,050	8,913	13,970	52,500	97,873				8,053,833
Imperial Superior Court	25,465	753,516	75,382	37,440	3,859	11,203	7,669	-	441,723				10,501,746
Inyo Superior Court	1,395	95,026	19,806	7,973	121	1,245	-	10,083	58,574				2,212,931
Kern Superior Court	38,700	2,289,867	418,270	162,586	1,326	52,451	79,046	-	2,260,471				41,117,175
Kings Superior Court	5,935	184,074	38,336	29,466	-	9,936	-	25,625	277,032				7,308,063
Lake Superior Court		226,970	47,378	14,213	482	4,311	2,700	30,000	90,085				4,165,962
Lassen Superior Court	4,241	134,637	5,142	8,666	121	2,386	-	-	50,798				2,919,754
Los Angeles Superior Court		31,496,322	4,652,548	2,192,666	42,809	689,065	694,139	-	29,437,789	534,753	160,000	178,200	570,419,962
Madera Superior Court		39,966	88,418	27,386	-	9,711	-	-	437,249				7,954,876
Marin Superior Court	42,540	326,781	72,831	61,360	1,809	17,039	36,476	-	505,727	9,010			17,199,006
Mariposa Superior Court		32,814	4,471	5,546	-	-	11,880	11,000	35,139				1,214,920
Mendocino Superior Court	8,520	410,197	34,610	29,813	603	6,084	11,270	46,767	173,765				5,895,666
Merced Superior Court	13,095	550,642	104,399	37,093	603	16,595	23,935	-	770,812				13,235,084
Modoc Superior Court	776	11,904	4,172	4,506	-	661	11,270	-	4,390				1,134,560
Mono Superior Court		32,157	3,999	5,893	-	915	-	11,000	40,066				1,446,658
Monterey Superior Court		293,993	116,243	71,760	965	28,573	-	173,785	928,605				20,060,138
Napa Superior Court	14,590	188,139	18,905	33,973	1,085	9,042	13,970	38,116	453,507				8,735,308
Nevada Superior Court		362,676	5,876	24,960	121	6,730	2,700	45,000	58,714				5,991,403
Orange Superior Court		8,216,816	739,706	600,080	42,568	206,630	-	1,083,976	7,430,639	50,925			168,009,930
Placer Superior Court	24,920	405,373	77,306	49,573	1,568	21,287	36,040	-	321,803				15,844,331
Plumas Superior Court	2,448	145,823	1,643	7,626	724	1,267	-	-	13,730				1,875,243
Riverside Superior Court		4,043,878	1,171,066	294,666	10,612	131,371	109,390	-	3,092,724				91,368,385
Sacramento Superior Court	43,920	5,433,362	794,662	280,453	13,506	93,189	121,306	564,107	3,210,122	1,520			88,465,138
San Benito Superior Court		46,272	14,194	8,666	121	3,876	-	15,000	102,645				3,220,701
San Bernardino Superior Court	239,760	3,213,108	625,293	326,906	5,427	133,961	84,060	660,940	4,297,874				89,954,135
San Diego Superior Court		10,545,363	833,105	620,880	46,306	206,259	321,351	-	5,803,134	15,942			175,397,144
San Francisco Superior Court	17,515	4,228,425	560,046	210,773	6,391	53,715	76,562	477,863	2,042,308	34,992		178,200	71,596,835
San Joaquin Superior Court	51,955	3,287,168	250,464	109,546	10,732	44,944	30,170	137,750	1,170,967	554			32,852,620
San Luis Obispo Superior Court	18,700	716,459	65,412	56,160	241	17,704	86,094	87,390	408,967				15,261,041
San Mateo Superior Court	39,743	335,146	233,030	137,626	7,477	48,700	29,070	231,149	1,668,950				37,884,403
Santa Barbara Superior Court	44,719	4,044,005	177,214	98,800	3,015	28,356	27,940	193,149	1,132,805				28,750,509
Santa Clara Superior Court		2,660,095	522,897	317,893	10,732	119,260	99,803	714,010	2,722,759				99,771,303
Santa Cruz Superior Court	21,904	876,105	101,923	51,653	1,809	17,645	-	-	541,492				14,842,193
Shasta Superior Court	9,190	519,420	75,400	59,973	2,171	12,206	2,700	94,340	204,240				12,357,431
Sierra Superior Court	630	23,488	-	2,426	-	-	-	-	3,164				650,821
Siskiyou Superior Court		238,447	67,952	22,186	121	3,104	40,028	30,000	82,340				4,472,498
Solano Superior Court	42,765	1,099,246	141,907	89,093	11,215	28,439	10,903	182,062	458,999				22,788,646
Sonoma Superior Court	14,895	1,037,511	184,460	74,186	2,291	32,278	43,910	190,781	1,195,023				25,856,792
Stanislaus Superior Court	46,740	1,175,564	86,597	74,533	6,994	34,593	19,370	-	549,883				19,915,266
Sutter Superior Court	2,795	102,626	6,669	16,640	603	6,151	20,310	-	252,541		80,000		4,960,205
Tehama Superior Court	1,340	100,109	4,645	16,293	724	4,139	-	30,000	125,523				3,688,244
Trinity Superior Court	400	78,110	3,422	4,853	241	-	-	11,000	55,298				1,690,435
Tulare Superior Court	12,890	658,892	111,704	79,386	3,497	28,289	35,075	-	1,351,825				18,836,835
Tuolumne Superior Court	6,280	44,346	10,843	13,866	362	3,916	-	26,322	29,674				3,303,663
Ventura Superior Court		768,718	319,662	131,040	11,094	54,971	-	-	1,482,814				33,072,422
Yolo Superior Court		321,689	112,514	41,253	-	12,802	39,199	75,616	516,456				10,530,974
Yuba Superior Court	9,456	194,735	8,630	18,373	2,291	4,697	-	-	53,036				4,460,699
Total:	943,840	105,772,120	14,885,851	7,397,151	332,465	2,495,466	2,391,655	6,783,134	83,461,832	647,697	320,000	891,000	2,061,833,757

1. Includes encumbrances. See Attachment 5 for descriptions of each item.

2. The allocations through September 30, 2012 do not reflect the final adjustment for all eligible 2011-2012 expenditures.

FY 2011-2012 Allocation and Reimbursement to Trial Courts Report - Trial Court Improvement Fund ¹
(Through September 30, 2012)

Court	Trial Court Security Grants	Domestic Violence-Family Law Interpreter Program	Self-Help Centers	Reimbursement to Trial Courts for Public Access to Records	Urgent Needs Funding	Total
	A	B	C	D	E	F
Alameda Superior Court	54,993	58,105	203,150			316,248
Alpine Superior Court			166			166
Amador Superior Court	16	1,023	5,130			6,169
Butte Superior Court	16,645	19,243	29,216	232		65,336
Calaveras Superior Court			6,148			6,148
Colusa Superior Court	44,965		2,893			47,858
Contra Costa Superior Court	79,064	23,500	138,462			241,026
Del Norte Superior Court	6,499		3,928			10,427
El Dorado Superior Court	31,871	8,250	23,702			63,823
Fresno Superior Court		19,867	120,993			140,860
Glenn Superior Court	15,993	2,953	3,854			22,800
Humboldt Superior Court	16,410	1,549	17,825			35,784
Imperial Superior Court		19,279	22,407			41,686
Inyo Superior Court	31,510	1,597	2,490	39		35,636
Kern Superior Court	71,763	29,375	104,900	1,970		208,008
Kings Superior Court	5,596	2,810	19,870			28,276
Lake Superior Court	10,448		8,622			19,070
Lassen Superior Court			4,768			4,768
Los Angeles Superior Court		585,737	1,378,130			1,963,867
Madera Superior Court	36,768	31,365	19,422			87,555
Marin Superior Court	53,589	2,365	34,076	8		90,038
Mariposa Superior Court			2,450			2,450
Mendocino Superior Court	4,053	5,793	12,166			22,012
Merced Superior Court	60,161	10,159	33,190			103,510
Modoc Superior Court	5,386	368	1,323			7,077
Mono Superior Court			1,828			1,828
Monterey Superior Court	444	38,229	57,145			95,818
Napa Superior Court		7,655	18,084			25,739
Nevada Superior Court	13,454	1,980	18,613			34,047
Orange Superior Court	41,979	97,085	413,260			552,324
Placer Superior Court		4,647	42,574			47,221
Plumas Superior Court	16,201		2,884			19,085
Riverside Superior Court	86,090	208,184	262,742			557,016
Sacramento Superior Court		90,649	186,378			277,027
San Benito Superior Court	9,554		7,751			17,305
San Bernardino Superior Court		16,488	267,920			284,408
San Diego Superior Court	9,277	119,492	412,517			541,286
San Francisco Superior Court	41,727	66,000	107,430	166		215,322
San Joaquin Superior Court	1,224	4,639	89,888	2,765	2,000,000	2,098,516
San Luis Obispo Superior Court	25,100	5,166	35,408			65,674
San Mateo Superior Court	1,798	9,483	97,400	66		108,747
Santa Barbara Superior Court	78,330	1,947	56,712			136,989
Santa Clara Superior Court		93,652	238,520			332,172
Santa Cruz Superior Court	9,505	20,175	35,288			64,968
Shasta Superior Court	51,615	8,487	24,411			84,513
Sierra Superior Court	36,377	1,600	470			38,447
Siskiyou Superior Court			6,207			6,207
Solano Superior Court	20,452	4,492	56,878			81,822
Sonoma Superior Court		11,549	64,556	55		76,160
Stanislaus Superior Court	37,842	15,013	69,188			122,043
Sutter Superior Court	16,090	15,195	12,300			43,585
Tehama Superior Court			8,276			8,276
Trinity Superior Court	19,167		1,886			21,053
Tulare Superior Court	98,681	32,974	56,577			188,232
Tuolumne Superior Court		500	7,832			8,332
Ventura Superior Court	32,086	19,648	109,941			161,675
Yolo Superior Court	19,801	9,035	25,604			54,440
Yuba Superior Court		2,698	9,392			12,090
Total	1,212,521	1,730,000	5,005,141	5,300	2,000,000	9,952,962

¹ Includes encumbrances. See Attachment 5 for descriptions of each item.

**FY 2011-2012 Allocation and Reimbursement to Trial Courts Report -
Judicial Administration Efficiency and Modernization Fund ¹
(Through September 30, 2012)**

Court	Complex Civil Litigation Program	California Justice Corps	Total
	A	B	C
Alameda Superior Court	510,800	110,000	620,800
Alpine Superior Court	-	0	-
Amador Superior Court	-	-	-
Butte Superior Court	-	-	-
Calaveras Superior Court	-	-	-
Colusa Superior Court	-	-	-
Contra Costa Superior Court	420,960	-	420,960
Del Norte Superior Court	-	-	-
El Dorado Superior Court	-	-	-
Fresno Superior Court	-	-	-
Glenn Superior Court	-	-	-
Humboldt Superior Court	-	-	-
Imperial Superior Court	-	-	-
Inyo Superior Court	-	-	-
Kern Superior Court	-	-	-
Kings Superior Court	-	-	-
Lake Superior Court	-	-	-
Lassen Superior Court	-	-	-
Los Angeles Superior Court	1,117,000	140,000	1,257,000
Madera Superior Court	-	-	-
Marin Superior Court	-	-	-
Mariposa Superior Court	-	-	-
Mendocino Superior Court	-	-	-
Merced Superior Court	-	-	-
Modoc Superior Court	-	-	-
Mono Superior Court	-	-	-
Monterey Superior Court	-	-	-
Napa Superior Court	-	-	-
Nevada Superior Court	-	-	-
Orange Superior Court	841,920	-	841,920
Placer Superior Court	-	-	-
Plumas Superior Court	-	-	-
Riverside Superior Court	-	-	-
Sacramento Superior Court	-	-	-
San Benito Superior Court	-	-	-
San Bernardino Superior Court	-	-	-
San Diego Superior Court	-	18,000	18,000
San Francisco Superior Court	645,960	-	645,960
San Joaquin Superior Court	-	-	-
San Luis Obispo Superior Court	-	-	-
San Mateo Superior Court	-	-	-
Santa Barbara Superior Court	-	-	-
Santa Clara Superior Court	464,370	-	464,370
Santa Cruz Superior Court	-	-	-
Shasta Superior Court	-	-	-
Sierra Superior Court	-	-	-
Siskiyou Superior Court	-	-	-
Solano Superior Court	-	-	-
Sonoma Superior Court	-	-	-
Stanislaus Superior Court	-	-	-
Sutter Superior Court	-	-	-
Tehama Superior Court	-	-	-
Trinity Superior Court	-	-	-
Tulare Superior Court	-	-	-
Tuolumne Superior Court	-	-	-
Ventura Superior Court	-	-	-
Yolo Superior Court	-	-	-
Yuba Superior Court	-	-	-
Total:	4,001,010	268,000	4,269,010

¹ Includes encumbrances. See Attachment 5 for descriptions of each item.

FY 2011-2012 Allocation and Reimbursement to Trial Courts Report - General Fund ¹
 (Through September 30, 2012)

Court	AB 1058	Collaborative Courts- Substance Abuse Programs	Court Improvement Program – Training	Access to Visitation	California Justice Corps	Service of Process	Homicide Trials	Prisoners' Hearings	Total
	A	B	C	D	E	F	G	H	I
Alameda Superior Court	1,889,859	30,096			233,317	42,793			2,196,065
Alpine Superior Court						-			-
Amador Superior Court	185,707	19,000				3,115		15,073	222,895
Butte Superior Court	531,751	27,516		59,615		13,790			632,672
Calaveras Superior Court	285,824	17,200		-		5,355			308,379
Colusa Superior Court	128,606		1,000						129,606
Contra Costa Superior Court	1,751,987	30,096		100,000		9,444			1,891,527
Del Norte Superior Court	116,296	13,756	500			3,290			133,842
El Dorado Superior Court	408,863			45,000		11,025			464,888
Fresno Superior Court	2,583,128	31,820				15,080		3,107	2,633,135
Glenn Superior Court	253,912	32,000	500			2,100			288,512
Humboldt Superior Court	274,250	15,476				12,730			302,456
Imperial Superior Court	286,595					7,271		65,456	359,322
Inyo Superior Court	161,795	10,320	240			700			173,055
Kern Superior Court	1,323,596	36,116				18,220		177,595	1,555,527
Kings Superior Court	466,834					7,728		187,793	662,355
Lake Superior Court	241,307	12,000	500			11,060			264,867
Lassen Superior Court	239,190	19,776	300	25,120		3,543		89,037	376,966
Los Angeles Superior Court	8,980,829	20,636			521,586	487,076		10,271	10,020,398
Madera Superior Court	394,411	20,636				7,730		141,353	564,130
Marin Superior Court	317,604	13,756				1,110		6,434	338,904
Mariposa Superior Court	147,367					385			147,752
Mendocino Superior Court	288,653	22,356	71,000	28,323		700			411,032
Merced Superior Court	843,168	13,756				8,590			865,514
Modoc Superior Court	73,074	12,040				3,770			88,884
Mono Superior Court	91,167								91,167
Monterey Superior Court	624,442	30,960				820		33,975	690,197
Napa Superior Court	320,040	13,756	840	58,656		11,340		11,199	415,831
Nevada Superior Court	587,346	20,636				4,530			612,512
Orange Superior Court	3,571,773	36,116		99,515		75,240			3,782,644
Placer Superior Court	529,160	20,636				8,175			557,971
Plumas Superior Court	161,496		1,020			4,650			167,166
Riverside Superior Court	1,734,302	36,116				78,570		20,225	1,869,213
Sacramento Superior Court	1,885,041	16,000		32,000		44,168		272,838	2,250,047
San Benito Superior Court	226,761					1,823			228,584
San Bernardino Superior Court	3,975,687	36,116				66,355		56,059	4,134,217
San Diego Superior Court	3,126,852	36,116			140,683	306,980		1,623	3,612,254
San Francisco Superior Court	1,498,062	38,700		100,000		45,570			1,682,332
San Joaquin Superior Court	927,160	27,516				30,900		148,037	1,133,613
San Luis Obispo Superior Court	379,689	27,516				11,025		90,425	508,655
San Mateo Superior Court	696,501	17,200				23,550			737,251
Santa Barbara Superior Court	835,606	36,116				11,895			883,617
Santa Clara Superior Court	2,673,013	29,236		95,663		46,160			2,844,072
Santa Cruz Superior Court	297,625	24,936				16,260			338,821
Shasta Superior Court	764,805	10,320				15,885			791,010
Sierra Superior Court		10,320							10,320
Siskiyou Superior Court	409,978	17,200				5,915			433,093
Solano Superior Court	794,792	38,696				35,709		69,759	938,956
Sonoma Superior Court	829,217	38,696				12,900			880,813
Stanislaus Superior Court	1,229,814	17,200				31,340			1,278,354
Sutter Superior Court	339,024					6,955			345,979
Tehama Superior Court	150,293					700			150,993
Trinity Superior Court	47,756	10,320				175			58,251
Tulare Superior Court	1,080,167	13,756		50,128		21,295			1,165,346
Tuolumne Superior Court	294,444	20,000	2,160			3,968		7,878	328,450
Ventura Superior Court	1,080,419	20,636				31,325			1,132,380
Yolo Superior Court	349,285	13,756	1,000			1,040	119,286		484,367
Yuba Superior Court	350,174	10,320		34,102		6,990			401,586
Total:	54,036,497	1,067,244	79,060	728,123	895,586	1,638,813	119,286	1,408,137	59,972,746

¹ Includes encumbrances. See Attachment 5 for descriptions of each item.

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	Pro-Rated \$96.314 Million Reduction Offset	This allocation was an ongoing adjustment to a prior year unallocated reduction offset.
C	Pro-Rated \$138.252 Million Reduction	This allocation was an ongoing reduction resulting from General Fund reductions.
D	Program 45.15 Sheriff Security Reduction	This allocation was an ongoing reduction to reflect the transfer of funding to counties/sheriffs for costs related to sheriff-provided court security.
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.
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 judges' 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 approved by the Judicial Council for prior fiscal years' increased technology costs.
L	Civil Assessment	This allocation was for collected civil assessment revenues that exceeded the amount of the court's county civil assessment buyout.
M	Automated Record Keeping and Micrographics	This allocation was for automation of record keeping and micrographics.
N	Children's Waiting Room	This allocation was for costs of operating a children's waiting room (except capital outlay).
O	Fee Revenues Returned to Courts	This allocation was to return to courts various local court fees charged by courts based on the cost of providing a service or product.
P	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.
Q	Telephonic Appearance	This allocation was to provide courts the amount they received in 2009–2010 from telephonic appearance revenue-sharing arrangements with vendors.
R	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.

Column	Allocation/Reimbursement	Purpose
S	Jury	This allocation was for reimbursement of eligible juror costs.
T	Asset Replacement	This allocation was for technology asset replacement (e.g., personal computers and printers).
U	Elder Abuse	This allocation was for reimbursement of costs related to protective orders involving elder or dependent adult abuse.
V	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.
W	Replacement Screening Stations	This allocation was for reimbursement of entrance screening station replacement costs.
X	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.
Y	Court Interpreters (Program 45.45)	This allocation was for reimbursement of eligible Program 45.45 expenditures, including staff and contract interpreters.
Z	Civil Case Coordination	This allocation was for reimbursement of the cost of handling coordinated cases.
AA	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.
AB	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, including Spanish-language services; and referrals to other community resources. This project aims at determining the effectiveness of court-based self-help programs and providing information to the Legislature on future funding needs.

Trial Court Improvement Fund (Attachment 2)

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 services in court hearings, Family Court Services mediation proceedings, and Family Law Facilitator sessions. Participating courts used the funds to cover the costs of providing certified or registered interpreters (including per diem, salary, benefits, and mileage), Language Line services, and interpreter coordinator services.
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	Reimbursement to Trial Courts for Public Access to Records	This allocation was to reimburse trial courts for the costs of providing public access to non-deliberative or non-adjudicative court records and budget and management information.
E	Urgent Needs Funding	This allocation was for urgent needs.

Judicial Administration Efficiency and Modernization Fund (Attachment 3)

Column	Allocation/Reimbursement	Purpose
A	Complex Civil Litigation Program	This allocation was for the reimbursement of costs related to complex civil litigation departments.

B	California Justice Corps	These allocated funds were expended to support the California Justice Corps 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.
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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	Court Improvement Program – Training	This allocation was to pilot a juvenile dependency collaborative court in one court.
D	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.
E	California JusticeCorps	This allocation was to administer the JusticeCorps Program in partnership with the Superior Courts of Alameda, Los Angeles, and San Diego where students serve as assistants in self-help legal-access centers.
F	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).
G	Homicide Trials	This allocation was to reimburse courts for extraordinary costs of homicide trials as specified in Gov. Code, § 15202.
H	Prisoners’ Hearings	This allocation was to reimburse trial courts for necessary and reasonable costs connected with state prisons, California Youth Authority 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.

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.