



**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 CANTIL-SAKAUYE  
*Chief Justice of California*  
*Chair of the Judicial Council*

RONALD G. OVERHOLT  
*Interim Administrative Director of the Courts*

CHRISTINE PATTON  
*Interim Chief Deputy Director*

October 7, 2011

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

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

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

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

Re: Report of Allocations and Reimbursements to the Trial Courts for Fiscal Year 2010–2011

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

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 during fiscal year (FY) 2010–2011, and on the Judicial Council's policy governing trial court reserves.

The allocations include funds approved by the Judicial Council in FY 2010–2011 as well as prior fiscal years; 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

In order to appropriately reflect allocations related to court-reported revenues collected and reimbursable expenditures incurred for the months of May and June 2011, the FY 2010–2011 allocations and reimbursements are through August 31, 2011.

The council's current policy on trial court fund balances, revised October 29, 2010, is attached (see Attachment 6).

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

Sincerely,



Ronald G. Overholt  
Interim Administrative Director of the Courts

RGO/CS

Attachments:

- Attachment 1: FY 2010–2011 Allocation and Reimbursement to Trial Courts Report, Trial Court Trust Fund
- Attachment 2: FY 2010–2011 Allocation and Reimbursement to Trial Courts Report, Trial Court Improvement Fund
- Attachment 3: FY 2010–2011 Allocation and Reimbursement to Trial Courts Report, Judicial Administration Efficiency and Modernization Fund
- Attachment 4: FY 2010–2011 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  
Ms. Christine Patton, Interim AOC Chief Deputy Director  
Hon. Robert Huff, 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. Kiyomi Burchill, Consultant, Office of Senate President pro Tempore Darrell S. Steinberg  
Ms. Fredericka McGee, General Counsel, Office of Assembly Speaker John A. Pérez  
Ms. Saskia Kim, 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. Diane F. Boyer-Vine, Legislative Counsel  
Mr. Gregory P. Schmidt, Secretary of the Senate  
Mr. E. Dotson Wilson, Chief Clerk of the Assembly  
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  
Ms. Anita Lee, Fiscal and Policy Analyst, Legislative Analyst's Office  
Ms. Jennifer Osborn, Principal Program Budget Analyst, Department of Finance  
AOC Regional Administrative Directors  
Mr. Curtis L. Child, Director, AOC Office of Governmental Affairs  
Ms. Tina Carroll, Executive Office Liaison, Executive Office  
Mr. Henry Sepulveda, Senior Governmental Affairs Analyst, AOC Office of Governmental Affairs  
Ms. Eunice Lee, Secretary, Executive Office  
Mr. Zlatko Theodorovic, Director, AOC Finance Division  
Ms. Marcia Carlton, Assistant Director, AOC Finance Division  
Mr. Steven Chang, Manager, AOC Finance Division  
Mr. Colin Simpson, Supervising Budget Analyst, AOC Finance Division  
Mr. Edward Lewis, Budget Analyst, AOC Finance Division  
Judicial Administration Library (2 copies)



**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 CANTIL-SAKAUYE  
*Chief Justice of California*  
*Chair of the Judicial Council*

RONALD G. OVERHOLT  
*Interim Administrative Director of the Courts*

CHRISTINE PATTON  
*Interim Chief Deputy Director*

Title of Report: *Report of Allocations and Reimbursements to the Trial Courts for FY 2010–2011*  
Statutory Citation: Government Code section 77202.5(a)  
Date of Report: October 2011

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 allocations include funds approved by the Judicial Council in FY 2010–2011 as well as prior fiscal years; 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

In order to appropriately reflect allocations related to court-reported revenues collected and reimbursable expenditures incurred for the months of May and June 2011, the FY 2010–2011 allocations and reimbursements are through August 31, 2011.

The full report is available at <http://www.courts.ca.gov/7466.htm>

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

## JUDICIAL COUNCIL OF CALIFORNIA

**Hon. Tani G. Cantil-Sakauye**

*Chief Justice of California  
and Chair of the Judicial Council*

**Hon. Judith Ashmann-Gerst**

*Associate Justice of the Court of Appeal  
Second Appellate District, Division Two*

**Hon. Stephen H. Baker**

*Judge of the Superior Court of California,  
County of Shasta*

**Hon. Marvin R. Baxter**

*Associate Justice of the Supreme Court of California*

**Ms. Angela J. Davis**

*United States Department of Justice  
Office of U.S. Attorney*

**Hon. Noreen Evans**

*Member of the California State Senate*

**Hon. Mike Feuer**

*Member of the California State Assembly*

**Hon. James E. Herman**

*Judge of the Superior Court of California,  
County of Santa Barbara*

**Hon. Harry E. Hull, Jr.**

*Associate Justice of the Court of Appeal  
Third Appellate District*

**Hon. Teri L. Jackson**

*Judge of the Superior Court of California,  
County of San Francisco*

**Hon. Ira R. Kaufman**

*Assistant Presiding Judge of the Superior Court of  
California, County of Plumas*

**Ms. Miriam Aroni Krinsky**

*UCLA School of Public Affairs*

**Ms. Edith R. Matthai**

*Attorney at Law*

**Hon. Douglas P. Miller**

*Associate Justice of the Court of Appeal  
Fourth Appellate District, Division Two*

**Hon. Mary Ann O'Malley**

*Judge of the Superior Court of California,  
County of Contra Costa*

**Hon. Burt Pines**

*Judge of the Superior Court of California,  
County of Los Angeles*

**Mr. Mark P. Robinson, Jr.**

*Attorney at Law*

**Hon. Kenneth K. So**

*Judge of the Superior Court of California,  
County of San Diego*

**Hon. Sharon J. Waters**

*Judge of the Superior Court of California,  
County of Riverside*

**Hon. David S. Wesley**

*Assistant Presiding Judge of the Superior Court of  
California, County of Los Angeles*

**Hon. Erica R. Yew**

*Judge of the Superior Court of California,  
County of Santa Clara*

### ADVISORY MEMBERS

**Hon. Sue Alexander**

*Commissioner of the Superior Court of California,  
County of Alameda*

**Mr. Alan Carlson**

*Chief Executive Officer, Superior Court of  
California, County of Orange*

**Hon. David F. De Alba**

*Judge of the Superior Court of California,  
County of Sacramento*

**Hon. Terry B. Friedman (Ret.)**

*Former Judge of the Superior Court of California,  
County of Los Angeles*

**Hon. Robert James Moss**

*Judge of the Superior Court of California,  
County of Orange*

**Mr. Frederick K. Ohlrich**

*Clerk of the Supreme Court of California*

**Hon. David Rosenberg**

*Presiding Judge of the Superior Court of California,  
County of Yolo*

**Hon. David M. Rubin**

*Judge of the Superior Court of California,  
County of San Diego*

**Ms. Kim Turner**

*Court Executive Officer, Superior Court of  
California, County of Marin*

**Mr. David H. Yamasaki**

*Court Executive Officer, Superior Court of  
California, County of Santa Clara*

### ADMINISTRATIVE OFFICE OF THE COURTS

**Mr. Ronald G. Overholt**

*Interim 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*

**Mr. Ronald G. Overholt**  
*Interim Administrative Director of the Courts*

**Ms. Christine Patton**  
*Interim Chief Deputy Director*

**FINANCE DIVISION**

**Zlatko Theodorovic**  
*Director*

**Marcia Carlton**  
*Assistant Director*

**Primary Author**  
**Colin Simpson**  
*Supervising Budget Analyst*

**FY 2010-2011 Allocation and Reimbursement to Trial Courts Report - Trial Court Trust Fund<sup>1</sup>**  
**(Through August 31, 2011)**

Court	Base Budget	Pro-Rated \$96.314 Million Reduction Offset	Pro-Rated \$17.981 Million Reduction Offset	Benefits Cost Change Funding	Security Funding	New Entrance Screening Stations	Staffing and Operating Expenditures for New or Transferring Facilities	Reduction for Appointed Converted SJO Positions	Approved Supplemental Funding Request	Civil Assessment	Automated Record Keeping and Micrographics	Children's Waiting Room	Fee Revenues Returned to Courts	Replacement of 2% Automation Fund Allocation Originally from the Improvement Fund	Court-Appointed Counsel
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Alameda Superior Court	105,764,771	4,669,636	871,783	716,423	(127,180)	-	-	(270,300)	-	2,191,596	143,081	238,529	450,255	424,792	4,463,183
Alpine Superior Court	598,004	33,704	6,292	696	37,610	-	-	-	-	8,029	35	-	4,497	2,034	-
Amador Superior Court	2,941,725	137,121	25,599	6,765	(2,345)	-	(5,648)	-	-	64,512	1,038	-	23,714	11,006	133,525
Butte Superior Court	10,972,257	497,352	92,852	8,361	(31,173)	-	-	-	-	147,238	18,532	-	171,656	59,332	689,480
Calaveras Superior Court	2,438,342	124,577	23,257	9,537	70,236	-	-	-	-	171,246	1,340	-	23,755	18,652	85,301
Colusa Superior Court	1,692,968	89,899	16,783	714	12,918	-	-	-	-	65,668	350	-	4,794	13,708	-
Contra Costa Superior Court	51,640,393	2,203,477	411,371	227,219	(101,940)	-	-	(154,826)	-	5,674,531	102,200	175,725	419,590	218,186	3,599,968
Del Norte Superior Court	2,883,116	148,081	27,646	12,955	11,998	-	-	-	-	185,857	557	-	16,366	11,208	227,784
El Dorado Superior Court	9,048,150	397,253	74,164	34,366	165,847	-	-	(95,569)	-	595,892	5,398	27,018	156,728	54,374	762,024
Fresno Superior Court	51,416,363	2,153,566	402,053	686,352	387,153	-	-	(112,345)	-	4,166,303	79,173	134,377	392,150	181,080	2,816,617
Glenn Superior Court	2,352,928	116,741	21,795	8,090	35,347	99,522	-	-	-	24,370	674	-	29,415	19,264	79,403
Humboldt Superior Court	7,091,820	338,423	63,181	14,374	45,856	-	-	-	-	364,799	9,006	-	121,674	48,160	673,562
Imperial Superior Court	8,942,213	424,934	79,332	27,256	(3,476)	36,789	-	(106,596)	-	1,054,436	12,555	-	180,221	67,678	798,793
Inyo Superior Court	2,210,449	112,020	20,913	21,235	(3,712)	95,424	-	-	-	53,729	391	-	6,811	30,402	85,193
Kern Superior Court	40,415,257	1,803,764	336,748	1,268,105	498,931	-	-	-	-	2,334,482	72,563	-	249,267	277,328	2,042,121
Kings Superior Court	7,176,790	333,545	62,270	6,310	(47,482)	-	-	-	-	452,601	10,743	-	65,497	57,026	172,023
Lake Superior Court	4,155,171	201,654	37,647	(1,352)	31,304	-	-	-	-	-	1,905	-	27,871	20,328	360,684
Lassen Superior Court	2,703,701	130,271	24,321	(1,040)	7,636	-	-	-	-	64,279	671	-	14,359	20,156	126,438
Los Angeles Superior Court	629,192,576	26,978,810	5,036,726	5,452,937	(1,750,622)	-	-	(2,129,635)	-	9,505,400	1,152,722	1,169,325	6,112,870	3,144,530	31,826,203
Madera Superior Court	7,832,484	375,534	70,109	95,670	99,706	-	-	-	-	614,401	3,640	-	64,951	52,502	35,979
Marin Superior Court	18,122,020	877,582	163,838	242,227	76,867	-	-	-	-	304,836	22,971	-	171,528	114,766	349,505
Mariposa Superior Court	1,270,696	62,367	11,643	5,922	7,970	-	-	-	-	27,811	394	-	9,207	3,904	34,218
Mendocino Superior Court	6,250,926	266,277	49,712	31,862	(23,395)	-	-	-	-	255,081	6,225	-	43,053	30,068	724,420
Merced Superior Court	12,623,044	575,520	107,445	203,697	138,271	-	-	-	-	1,431,514	19,591	-	132,759	55,652	546,635
Modoc Superior Court	1,187,641	62,415	11,652	6,581	(434)	-	-	-	-	9,487	383	-	6,134	11,808	-
Mono Superior Court	1,812,733	76,706	14,320	17,356	(18,205)	-	-	-	-	-	283	-	20,065	12,446	55,797
Monterey Superior Court	19,707,758	871,307	162,666	44,937	4,526	-	-	-	-	1,640,048	29,704	-	275,867	183,464	317,362
Napa Superior Court	8,985,226	411,036	76,737	45,239	3,108	-	-	-	-	575,368	3,889	-	38,487	30,550	189,508
Nevada Superior Court	5,797,253	268,965	50,214	52,548	67,891	-	-	-	-	436,811	8,389	-	82,531	49,946	337,056
Orange Superior Court	180,822,974	7,948,393	1,483,901	1,613,069	1,855,755	-	-	(464,718)	-	9,749,563	331,068	563,200	1,470,395	923,882	8,068,186
Placer Superior Court	16,751,999	759,334	141,762	98,524	151,004	-	-	-	-	1,589,494	33,186	-	243,026	77,378	424,848
Plumas Superior Court	1,834,042	93,064	17,374	4,937	45,278	106,722	-	-	171,972	29,356	581	-	8,649	9,206	114,323
Riverside Superior Court	85,457,321	3,980,390	743,107	179,635	821,969	-	-	(101,870)	-	12,651,557	81,511	415,311	957,235	532,226	4,421,583
Sacramento Superior Court	93,502,851	4,009,608	748,562	1,138,603	2,728,379	-	-	(39,839)	-	2,566,018	193,970	323,393	360,681	340,254	5,538,347
San Benito Superior Court	3,239,423	165,692	30,933	3,908	19,228	-	-	-	-	139,147	1,593	-	43,462	14,700	39,146
San Bernardino Superior Court	100,088,694	4,229,626	789,637	401,591	1,425,323	-	-	-	-	3,493,300	221,210	-	649,903	435,474	3,153,745
San Diego Superior Court	174,245,941	8,215,433	1,533,755	175,429	1,069,537	-	-	-	-	12,227,419	304,620	510,996	1,553,210	718,422	10,558,296
San Francisco Superior Court	70,788,147	3,430,342	640,417	1,657,671	(211,577)	-	-	(36,694)	-	2,464,800	99,294	137,941	541,092	272,528	4,597,235
San Joaquin Superior Court	35,108,688	1,526,191	284,928	337,508	(97,475)	-	-	-	-	497,482	65,867	-	319,777	201,698	3,104,076
San Luis Obispo Superior Court	16,521,268	737,358	137,659	85,730	292,374	-	-	-	-	767,073	22,262	37,181	155,141	130,020	717,741
San Mateo Superior Court	42,922,679	1,950,164	364,080	923,292	1,351,144	-	-	-	-	-	19,924	104,466	374,889	329,518	362,858
Santa Barbara Superior Court	26,496,708	1,168,166	218,087	378,279	362,618	223,069	-	(342,893)	-	1,881,974	31,461	54,364	178,999	162,858	4,638,743
Santa Clara Superior Court	112,805,358	4,930,317	920,450	751,483	1,698,933	-	-	-	-	6,400,526	140,713	240,746	843,234	452,782	3,562,971
Santa Cruz Superior Court	14,427,691	670,935	125,258	28,289	121,178	-	-	-	-	1,189,982	18,280	-	171,390	113,210	953,697
Shasta Superior Court	11,188,932	506,952	94,644	48,663	(4,096)	-	-	-	-	-	5,222	-	115,941	44,394	524,229
Sierra Superior Court	645,742	35,606	6,647	159	(113)	-	-	-	-	5,106	52	-	1,066	1,830	18,835
Siskiyou Superior Court	4,411,917	216,208	40,364	20,179	(39,288)	-	-	-	-	223,604	980	-	18,616	37,000	232,563
Solano Superior Court	23,813,982	1,054,983	196,957	4,095	576,047	-	-	(218,443)	-	1,879,539	45,723	76,494	199,987	119,364	993,115
Sonoma Superior Court	28,662,408	1,216,217	227,058	290,252	(2,490)	-	-	(287,232)	-	1,549,990	45,005	75,399	159,593	119,004	1,175,613
Stanislaus Superior Court	20,954,101	936,360	174,811	328,211	(17,545)	-	-	(97,144)	-	1,546,926	46,115	77,655	153,036	88,718	1,123,150
Sutter Superior Court	4,613,784	220,380	41,143	36,562	3,820	-	-	-	-	308,958	2,656	-	49,353	37,382	87,714
Tehama Superior Court	3,809,571	187,793	35,059	14,025	8,237	-	-	-	-	67,356	1,654	-	34,357	28,100	98,942
Trinity Superior Court	1,415,395	62,543	11,676	18,344	28,159	90,679	-	-	-	16,411	608	-	2,485	7,648	43,118
Tulare Superior Court	20,396,901	857,642	160,115	(143,604)	73,902	-	-	(158,582)	-	1,210,670	31,257	-	177,046	204,932	643,395
Tuolumne Superior Court	3,992,952	175,581	32,780	13,207	50,820	-	-	-	-	116,308	1,338	-	24,286	16,642	36,741
Ventura Superior Court	39,643,158	1,621,052	302,637	152,113	304,925	-	-	-	-	486,027	72,721	123,711	436,745	205,304	782,068
Yolo Superior Court	10,936,121	456,434	85,213	38,911	128,466	-	-	-	-	929,601	13,238	-	67,326	48,556	325,184
Yuba Superior Court	4,255,551	208,316	38,891	17,593	16,466	-	-	-	68,907	238,949	1,929	-	33,746	15,788	195,495
<b>Total:</b>	<b>2,180,981,071</b>	<b>96,313,617</b>	<b>17,980,975</b>	<b>17,862,000</b>	<b>12,353,808</b>	<b>652,205</b>	<b>(5,648)</b>	<b>(4,616,684)</b>	<b>240,879</b>	<b>96,647,458</b>	<b>3,542,440</b>	<b>4,485,831</b>	<b>18,661,036</b>	<b>10,907,494</b>	<b>108,080,545</b>

<sup>1</sup> Includes encumbrances. Allocations are ordered: general allocations, fee revenues, reimbursements, and grants. Individual allocations included may differ in a given year. See Attachment 5 for explanation of allocations.

**FY 2010-2011 Allocation and Reimbursement to Trial Courts Report - Trial Court Trust Fund<sup>1</sup>**  
**(Through August 31, 2011)**

Court	Jury	Asset Replacement	Elder Abuse	Self-Help Centers	Replace-ment Screening Stations	Annual Salary Reimburse-ment for Judges Program	Court Interpreters Program	Civil Case Coordination	Family Law Information Centers	Model Self-Help	Total
	P	Q	R	S	T	U	V	W	X	Y	Z
Alameda Superior Court	632,487	324,826	33,386	101,575	-	670,379	2,999,998	-	-	-	124,299,221
Alpine Superior Court	1,431	2,426	-	-	-	-	1,701	-	-	-	696,459
Amador Superior Court	12,936	12,133	-	2,565	-	-	19,510	-	-	-	3,384,155
Butte Superior Court	42,199	47,493	1,480	3,182	-	84,407	214,028	-	-	191,200	13,209,875
Calaveras Superior Court	2,767	9,360	571	3,074	-	11,000	17,484	-	-	-	3,010,499
Colusa Superior Court	1,597	4,853	-	1,447	11,895	-	142,521	-	-	-	2,060,114
Contra Costa Superior Court	494,676	155,653	28,665	69,231	-	359,777	1,205,845	-	-	191,200	66,920,941
Del Norte Superior Court	5,612	11,093	-	-	-	-	26,969	-	-	-	3,569,242
El Dorado Superior Court	40,020	35,706	740	11,851	-	-	167,938	-	-	-	11,481,899
Fresno Superior Court	253,121	178,533	14,513	60,497	26,180	401,622	2,250,987	-	86,000	191,200	66,165,495
Glenn Superior Court	3,353	7,973	-	-	-	11,000	89,349	-	-	-	2,899,223
Humboldt Superior Court	87,558	36,400	925	8,913	11,895	52,500	100,708	-	-	-	9,069,755
Imperial Superior Court	57,306	37,440	2,051	11,204	27,621	-	566,560	-	-	-	12,216,317
Inyo Superior Court	15,774	7,973	-	1,245	-	11,000	55,584	-	-	-	2,724,431
Kern Superior Court	351,487	162,586	418	52,450	35,068	-	2,161,275	-	-	-	52,061,850
Kings Superior Court	48,904	29,466	185	9,935	53,500	53,774	212,783	-	-	-	8,697,870
Lake Superior Court	40,390	14,213	1,126	4,311	-	30,000	133,083	-	-	-	5,058,335
Lassen Superior Court	2,955	8,666	-	2,384	-	-	43,224	-	-	-	3,148,021
Los Angeles Superior Court	5,053,792	2,192,666	46,253	689,065	-	-	30,000,000	114,941	172,000	191,200	754,151,760
Madera Superior Court	43,364	27,386	740	9,711	-	-	418,072	-	-	-	9,744,249
Marin Superior Court	105,819	61,360	2,067	17,038	-	-	530,083	841	-	-	21,163,347
Mariposa Superior Court	4,948	5,546	185	737	-	11,000	42,025	-	-	-	1,498,194
Mendocino Superior Court	16,607	29,813	1,665	6,083	81,188	57,000	271,766	-	-	-	8,098,351
Merced Superior Court	128,867	37,093	370	16,595	39,270	-	775,922	-	-	-	16,832,245
Modoc Superior Court	-	4,506	-	662	5,545	-	2,507	-	-	-	1,315,316
Mono Superior Court	421	5,893	-	-	23,760	8,197	25,718	-	-	-	2,055,490
Monterey Superior Court	64,512	71,760	989	28,573	-	179,277	831,798	-	-	-	24,414,548
Napa Superior Court	17,497	33,973	386	9,042	11,880	45,000	423,097	-	-	-	10,900,023
Nevada Superior Court	7,064	24,960	32	6,730	-	44,445	68,422	-	-	-	7,303,255
Orange Superior Court	736,826	600,080	39,973	206,630	-	1,103,757	7,732,959	84,412	-	-	224,870,303
Placer Superior Court	81,767	49,573	4,673	21,287	-	-	408,830	-	-	-	20,836,684
Plumas Superior Court	1,519	7,626	788	-	-	-	23,726	-	-	-	2,469,163
Riverside Superior Court	1,487,268	294,666	12,746	131,371	-	-	3,312,863	-	-	-	115,378,890
Sacramento Superior Court	1,029,224	280,453	17,852	93,189	-	564,118	3,063,602	6,600	-	-	116,465,867
San Benito Superior Court	3,603	8,666	-	3,876	-	15,000	99,551	-	-	-	3,827,928
San Bernardino Superior Court	670,562	326,906	1,317	133,960	177,215	682,410	4,485,744	-	-	-	121,366,617
San Diego Superior Court	815,780	620,880	59,104	206,259	-	-	5,837,689	7,999	-	-	218,660,768
San Francisco Superior Court	472,465	210,773	6,555	53,715	-	489,159	1,932,873	52,144	-	191,200	87,790,080
San Joaquin Superior Court	346,612	109,546	11,033	44,944	44,868	276,047	1,340,455	34,424	-	-	43,556,669
San Luis Obispo Superior Court	87,695	56,160	756	17,704	-	90,000	444,262	-	-	-	20,300,385
San Mateo Superior Court	207,729	137,626	4,727	48,700	1,195	239,712	1,571,755	-	-	-	50,914,458
Santa Barbara Superior Court	193,366	98,800	2,702	28,356	14,285	198,433	1,105,678	-	-	-	37,094,054
Santa Clara Superior Court	519,295	317,893	9,674	119,260	-	726,935	3,229,597	-	-	-	137,670,167
Santa Cruz Superior Court	65,281	51,653	756	17,644	-	-	562,805	-	-	-	18,518,050
Shasta Superior Court	68,237	59,973	2,469	12,206	-	128,320	200,966	-	-	-	12,997,051
Sierra Superior Court	-	2,426	-	-	-	-	3,861	-	-	-	721,216
Siskiyou Superior Court	16,297	22,186	16	3,104	-	30,000	77,528	-	-	-	5,311,273
Solano Superior Court	102,399	89,093	13,173	28,439	-	188,360	268,257	-	-	-	29,431,562
Sonoma Superior Court	231,474	74,186	2,533	32,278	-	183,278	1,123,015	-	-	-	34,877,580
Stanislaus Superior Court	66,913	74,533	7,011	34,594	-	-	627,537	-	-	-	26,124,982
Sutter Superior Court	18,022	16,640	-	6,150	-	-	283,425	-	86,000	-	5,811,989
Tehama Superior Court	3,770	16,293	1,745	-	-	29,774	137,263	-	-	-	4,473,939
Trinity Superior Court	4,033	4,853	32	943	-	11,000	23,354	-	-	-	1,741,282
Tulare Superior Court	128,436	79,386	2,638	28,289	-	-	1,337,293	-	-	-	25,029,714
Tuolumne Superior Court	8,473	13,866	370	3,916	38,357	27,534	30,490	-	-	-	4,583,661
Ventura Superior Court	454,277	131,040	14,532	54,971	-	-	1,469,395	-	-	-	46,254,675
Yolo Superior Court	100,012	41,253	-	12,802	-	74,034	589,597	-	-	-	13,846,747
Yuba Superior Court	8,772	18,373	2,421	4,696	-	-	56,200	-	-	-	5,182,092
<b>Total:</b>	<b>15,467,569</b>	<b>7,397,151</b>	<b>356,340</b>	<b>2,477,381</b>	<b>603,722</b>	<b>7,088,249</b>	<b>85,179,527</b>	<b>301,361</b>	<b>344,000</b>	<b>956,000</b>	<b>2,684,258,327</b>

<sup>1</sup> Includes encumbrances. Allocations are ordered: general allocations, fee revenues, reimbursements, and grants. Individual allocations included may differ in a given year. See Attachment 5 for explanation of allocations.



**FY 2010-2011 Allocation and Reimbursement to Trial Courts Report - Trial Court Improvement Fund <sup>1</sup>**  
**(Through August 31, 2011)**

<b>Court</b>	<b>Trial Court Security Grants</b>	<b>Domestic Violence-Family Law Interpreter Program</b>	<b>Self-Help Centers</b>	<b>Reimbursement to Trial Courts for Public Access to Records</b>	<b>Total</b>
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>
Alameda Superior Court	-	58,105	203,150	-	261,255
Alpine Superior Court	17,183	-	166	-	17,349
Amador Superior Court	3,783	1,023	5,129	-	9,935
Butte Superior Court	792	19,243	29,216	1,483	50,734
Calaveras Superior Court	3,292	-	6,148	-	9,440
Colusa Superior Court	-	-	2,894	-	2,894
Contra Costa Superior Court	15,203	23,500	138,462	-	177,165
Del Norte Superior Court	17,345	-	3,928	-	21,273
El Dorado Superior Court	-	8,250	23,701	-	31,951
Fresno Superior Court	56,964	19,867	120,993	-	197,824
Glenn Superior Court	624	2,953	3,854	-	7,431
Humboldt Superior Court	7,799	1,549	17,826	483	27,657
Imperial Superior Court	2,717	19,279	22,407	17	44,420
Inyo Superior Court	1,293	1,597	2,490	-	5,380
Kern Superior Court	1,920	29,375	104,900	2,748	138,943
Kings Superior Court	2,264	2,810	19,870	-	24,944
Lake Superior Court	644	-	8,622	-	9,266
Lassen Superior Court	-	-	4,768	-	4,768
Los Angeles Superior Court	-	585,737	1,378,130	8,542	1,972,409
Madera Superior Court	5,755	31,365	19,422	265	56,807
Marin Superior Court	-	2,365	34,076	795	37,236
Mariposa Superior Court	28,156	-	2,450	-	30,606
Mendocino Superior Court	600	5,793	12,166	-	18,559
Merced Superior Court	43,857	10,159	33,190	215	87,421
Modoc Superior Court	33,999	368	1,323	-	35,690
Mono Superior Court	10,165	-	1,828	-	11,993
Monterey Superior Court	24,948	38,229	57,145	629	120,951
Napa Superior Court	4,647	7,655	18,084	-	30,386
Nevada Superior Court	692	1,980	13,460	102	16,234
Orange Superior Court	86,773	97,085	413,259	-	597,117
Placer Superior Court	-	4,647	42,573	576	47,796
Plumas Superior Court	4,559	-	2,884	-	7,443
Riverside Superior Court	348	208,184	456,751	-	665,283
Sacramento Superior Court	-	90,649	186,378	-	277,027
San Benito Superior Court	344	-	7,751	-	8,095
San Bernardino Superior Court	246,279	16,488	267,920	-	530,687
San Diego Superior Court	1,168	119,492	412,518	1,258	534,436
San Francisco Superior Court	125,835	66,000	107,430	1,945	301,211
San Joaquin Superior Court	43,978	4,639	89,888	99	138,604
San Luis Obispo Superior Court	164,891	5,166	35,408	-	205,465
San Mateo Superior Court	-	9,483	97,400	-	106,883
Santa Barbara Superior Court	182,048	1,947	56,712	-	240,707
Santa Clara Superior Court	-	93,652	238,520	-	332,172
Santa Cruz Superior Court	169,930	20,175	35,288	-	225,393
Shasta Superior Court	480	8,487	24,412	1,266	34,645
Sierra Superior Court	1,620	1,600	470	-	3,690
Siskiyou Superior Court	23,401	-	6,207	-	29,608
Solano Superior Court	968	4,492	56,877	33	62,370
Sonoma Superior Court	-	11,549	64,555	-	76,104
Stanislaus Superior Court	613	15,013	69,188	-	84,814
Sutter Superior Court	11,946	15,195	12,300	-	39,441
Tehama Superior Court	-	-	8,276	-	8,276
Trinity Superior Court	1,008	-	1,886	-	2,894
Tulare Superior Court	89,795	32,974	56,577	41	179,387
Tuolumne Superior Court	-	500	7,832	56	8,388
Ventura Superior Court	-	19,648	109,941	1,689	131,278
Yolo Superior Court	936	9,035	25,604	265	35,840
Yuba Superior Court	902	2,698	9,392	265	13,257
<b>Total</b>	<b>1,442,466</b>	<b>1,730,000</b>	<b>5,193,995</b>	<b>22,773</b>	<b>8,389,234</b>

<sup>1</sup> Includes encumbrances as of August 31, 2011. Column headings will differ from prior year reporting due to unique allocations included in any given year. See Attachment 5 for explanation of these allocations.

**FY 2010-2011 Allocation and Reimbursement to Trial Courts Report -  
Judicial Administration Efficiency and Modernization Fund <sup>1</sup>  
(Through August 31, 2011)**

Court	Alternative Dispute Resolution	Complex Civil Litigation Program	Technical Assistance to Courts	Promising Knowledge Practices	Total
	A	B	C	D	E
Alameda Superior Court	100,000	510,800	-	118,000	728,800
Alpine Superior Court	-	-	-	-	-
Amador Superior Court	-	-	8,800	-	8,800
Butte Superior Court	-	-	-	-	-
Calaveras Superior Court	-	-	7,600	-	7,600
Colusa Superior Court	-	-	-	-	-
Contra Costa Superior Court	-	420,960	-	-	420,960
Del Norte Superior Court	-	-	-	-	-
El Dorado Superior Court	1,562	-	10,300	-	11,862
Fresno Superior Court	7,500	-	8,095	-	15,595
Glenn Superior Court	-	-	-	-	-
Humboldt Superior Court	-	-	-	-	-
Imperial Superior Court	-	-	14,350	-	14,350
Inyo Superior Court	59,125	-	-	-	59,125
Kern Superior Court	-	-	-	-	-
Kings Superior Court	-	-	-	-	-
Lake Superior Court	86,922	-	9,000	-	95,922
Lassen Superior Court	-	-	-	-	-
Los Angeles Superior Court	112,957	1,117,000	22,500	145,000	1,397,457
Madera Superior Court	-	-	1,400	-	1,400
Marin Superior Court	-	-	-	-	-
Mariposa Superior Court	7,500	-	-	-	7,500
Mendocino Superior Court	-	-	-	-	-
Merced Superior Court	-	-	-	-	-
Modoc Superior Court	-	-	3,500	-	3,500
Mono Superior Court	-	-	-	-	-
Monterey Superior Court	60,862	-	12,500	-	73,362
Napa Superior Court	-	-	6,000	-	6,000
Nevada Superior Court	-	-	-	-	-
Orange Superior Court	-	841,920	8,300	-	850,220
Placer Superior Court	-	-	-	-	-
Plumas Superior Court	-	-	6,000	-	6,000
Riverside Superior Court	-	-	-	-	-
Sacramento Superior Court	102,383	-	-	17,500	119,883
San Benito Superior Court	-	-	-	-	-
San Bernardino Superior Court	-	-	-	-	-
San Diego Superior Court	106,245	-	-	21,000	127,245
San Francisco Superior Court	220,900	645,960	12,600	-	879,460
San Joaquin Superior Court	-	-	-	-	-
San Luis Obispo Superior Court	159,070	-	-	-	159,070
San Mateo Superior Court	-	-	15,000	-	15,000
Santa Barbara Superior Court	-	-	13,038	-	13,038
Santa Clara Superior Court	175,320	464,370	-	-	639,690
Santa Cruz Superior Court	-	-	-	-	-
Shasta Superior Court	-	-	-	-	-
Sierra Superior Court	-	-	-	-	-
Siskiyou Superior Court	-	-	-	-	-
Solano Superior Court	64,932	-	-	-	64,932
Sonoma Superior Court	48,200	-	13,000	-	61,200
Stanislaus Superior Court	-	-	-	-	-
Sutter Superior Court	-	-	-	-	-
Tehama Superior Court	-	-	7,600	-	7,600
Trinity Superior Court	-	-	6,000	-	6,000
Tulare Superior Court	-	-	-	-	-
Tuolumne Superior Court	-	-	6,900	-	6,900
Ventura Superior Court	19,550	-	-	-	19,550
Yolo Superior Court	-	-	7,000	-	7,000
Yuba Superior Court	-	-	-	-	-
<b>Total:</b>	<b>1,333,028</b>	<b>4,001,010</b>	<b>199,483</b>	<b>301,500</b>	<b>5,835,021</b>

<sup>1</sup> Includes encumbrances as of August 31, 2011. Column headings will differ from prior year reporting due to unique allocations included in any given year. See Attachment 5 for explanation of these allocations.

**FY 2010-2011 Allocation and Reimbursement to Trial Courts Report - General Fund <sup>1</sup>**  
 (Through August 31, 2011)

Court	AB 1058	Collaborative Courts-Substance Abuse Programs	Effective Court Practice For Abused Elders	Court Improvement Program – Data Analysis	Court Improvement Program - Pilot Project	Traffic eCitation eFiling Grant	Access to Visitation	Permanency Planning Training	CASA Training	California Justice Corps	Service of Process	Homicide Trials	Prisoners' Hearings	Total
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
Alameda Superior Court	1,856,321	28,708	-	-	-	-	-	-	-	232,424	43,846	-	-	2,161,299
Alpine Superior Court	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amador Superior Court	171,481	18,182	-	-	-	-	-	-	-	-	2,900	16,831	12,611	222,005
Butte Superior Court	533,860	30,622	-	-	-	-	59,615	-	13,000	-	9,565	-	-	646,662
Calaveras Superior Court	286,960	22,010	-	-	-	-	-	-	-	-	3,870	-	-	312,840
Colusa Superior Court	126,516	-	-	-	-	-	-	-	-	-	150	-	-	126,666
Contra Costa Superior Court	1,758,107	33,493	16,445	-	-	-	100,000	-	10,000	-	10,223	-	-	1,928,268
Del Norte Superior Court	116,737	16,000	-	-	-	-	-	-	10,100	-	3,510	-	-	146,347
El Dorado Superior Court	425,744	12,000	-	-	-	-	45,000	-	-	-	8,705	-	-	491,449
Fresno Superior Court	2,573,405	31,800	-	-	-	-	-	-	-	-	1,065	-	19,878	2,626,148
Glenn Superior Court	268,801	13,398	-	-	-	-	-	-	-	-	3,055	-	-	285,254
Humboldt Superior Court	275,201	17,225	-	-	-	-	-	-	14,700	-	11,320	-	-	318,446
Imperial Superior Court	281,608	-	-	-	-	-	-	-	11,900	-	6,848	-	130,205	430,561
Inyo Superior Court	164,461	15,311	-	2,500	-	-	-	-	-	-	700	-	-	182,972
Kern Superior Court	1,319,884	33,493	-	-	-	-	-	-	16,000	-	24,692	-	101,143	1,495,212
Kings Superior Court	472,658	15,311	-	-	-	-	-	-	-	-	5,970	-	192,032	685,971
Lake Superior Court	249,213	12,000	-	-	-	-	-	-	-	-	7,225	-	-	268,438
Lassen Superior Court	267,609	17,000	-	-	-	-	29,564	-	7,000	-	3,798	-	70,090	395,061
Los Angeles Superior Court	9,073,185	18,920	-	-	-	-	-	12,000	14,600	528,416	486,167	-	34,979	10,168,267
Madera Superior Court	403,774	22,967	-	-	-	-	-	-	-	-	5,800	-	103,533	536,074
Marin Superior Court	333,687	11,484	-	-	-	-	-	-	11,300	-	695	45,992	-	403,158
Mariposa Superior Court	149,471	-	-	-	-	-	-	-	-	-	755	-	-	150,226
Mendocino Superior Court	272,021	22,967	-	-	-	-	35,870	-	10,500	-	673	-	-	342,031
Merced Superior Court	846,393	11,484	-	-	-	-	-	-	-	-	14,606	-	-	872,483
Modoc Superior Court	74,019	14,000	-	-	-	-	-	-	10,700	-	2,600	-	-	101,319
Mono Superior Court	100,907	-	-	-	-	-	-	-	-	-	35	-	-	100,942
Monterey Superior Court	639,814	34,000	-	-	-	-	-	-	19,400	-	2,750	-	141,458	837,422
Napa Superior Court	370,376	15,311	-	-	-	-	38,149	-	11,300	-	9,175	-	5,686	449,998
Nevada Superior Court	601,912	22,967	-	-	-	-	-	-	4,000	-	4,770	-	-	633,649
Orange Superior Court	3,550,616	40,191	-	-	30,000	97,451	99,515	-	15,900	-	78,865	-	-	3,912,538
Placer Superior Court	586,390	15,000	-	-	-	-	-	-	9,700	-	2,481	-	-	613,571
Plumas Superior Court	161,496	14,000	-	-	-	-	-	-	7,000	-	3,425	-	-	185,921
Riverside Superior Court	1,767,627	42,105	-	-	-	-	-	-	6,000	-	76,315	-	22,247	1,914,294
Sacramento Superior Court	1,816,924	16,000	-	-	-	-	29,120	-	14,200	-	42,959	-	207,324	2,126,527
San Benito Superior Court	257,239	-	-	-	-	-	-	-	-	-	180	-	-	257,419
San Bernardino Superior Court	3,900,671	40,191	-	-	-	20,000	-	-	16,700	-	54,910	-	34,696	4,067,168
San Diego Superior Court	3,266,711	43,062	-	-	-	-	-	-	16,400	143,626	295,390	-	-	3,765,189
San Francisco Superior Court	1,531,031	42,000	-	-	-	-	98,157	-	16,400	-	48,797	-	-	1,736,385
San Joaquin Superior Court	970,248	30,622	-	890	-	-	-	-	11,000	-	28,803	-	91,008	1,132,571
San Luis Obispo Superior Court	381,008	19,139	-	-	-	-	-	-	11,000	-	9,295	-	192,969	613,411
San Mateo Superior Court	684,327	19,139	-	-	-	-	-	-	9,000	-	19,064	-	-	731,530
Santa Barbara Superior Court	820,616	40,191	-	-	-	-	-	-	13,300	-	11,340	-	-	885,447
Santa Clara Superior Court	2,681,045	33,493	-	-	65,000	123,000	94,239	-	16,400	-	43,135	-	-	3,056,312
Santa Cruz Superior Court	335,043	25,837	-	-	-	-	-	-	12,800	-	16,665	-	-	390,345
Shasta Superior Court	760,210	26,794	-	-	-	-	-	-	8,600	-	14,545	-	-	810,149
Sierra Superior Court	-	11,484	-	-	-	-	-	-	-	-	35	-	-	11,519
Siskiyou Superior Court	402,818	19,139	-	-	-	-	-	-	7,000	-	4,815	-	-	433,772
Solano Superior Court	799,887	33,493	-	-	-	-	-	-	10,000	-	33,407	-	75,519	952,306
Sonoma Superior Court	848,180	43,062	-	-	-	-	-	-	12,000	-	7,745	-	-	910,987
Stanislaus Superior Court	1,207,149	19,139	-	-	-	-	-	-	10,400	-	19,320	-	-	1,256,008
Sutter Superior Court	340,202	-	-	-	-	-	-	-	-	-	6,020	-	-	346,222
Tehama Superior Court	150,835	-	-	-	-	-	-	-	-	-	510	-	-	151,345
Trinity Superior Court	47,334	11,484	-	-	-	-	-	-	-	-	-	-	-	58,818
Tulare Superior Court	979,861	16,000	-	-	-	-	60,000	-	11,400	-	21,850	-	-	1,089,111
Tuolumne Superior Court	315,267	19,139	-	-	-	-	-	-	-	-	4,755	-	9,974	349,135
Ventura Superior Court	1,060,154	22,967	11,500	-	-	-	-	-	14,900	-	29,035	-	-	1,138,556
Yolo Superior Court	350,498	15,311	-	-	-	-	-	-	12,400	-	548	-	-	378,757
Yuba Superior Court	344,048	10,348	-	-	-	-	41,222	-	-	-	8,545	-	-	404,163
<b>Total:</b>	<b>54,331,560</b>	<b>1,159,983</b>	<b>27,945</b>	<b>3,390</b>	<b>95,000</b>	<b>240,451</b>	<b>730,451</b>	<b>12,000</b>	<b>427,000</b>	<b>904,466</b>	<b>1,558,222</b>	<b>62,823</b>	<b>1,445,352</b>	<b>60,998,643</b>

<sup>1</sup> Includes encumbrances as of August 31, 2011. Column headings will differ from prior year reporting due to unique allocations included in any given year. See Attachment 5 for explanation of these allocations.

## Statement of Intended Purpose for Each Allocation or Reimbursement

### Trial Court Trust Fund

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 a one-time adjustment to a prior year unallocated reduction.
C	Pro-Rated \$17.981 Million Reduction Offset	This allocation was an ongoing adjustment to a prior year unallocated reduction.
D	Benefits Cost Change Funding	This allocation was for court employee health, retirement, and retiree health cost changes.
E	Security Funding	This allocation was for court security cost changes and funding adjustments.
F	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).
G	Staffing and Operating Expenses for New or Transferring Facilities	This allocation was for ongoing staffing and operating expenses related to new or transferring facilities.
H	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.
I	Approved Supplemental Funding Request	This allocation was approved by the Judicial Council for prior fiscal years' (FYs') increased technology costs.
J	Civil Assessment	This allocation was for collected civil assessment revenues that exceeded the amount of the court's county civil assessment buyout.
K	Automated Record Keeping and Micrographics	This allocation was for automation of record keeping and micrographics.
L	Children's Waiting Room	This allocation was for costs of operating a children's waiting room (except capital outlay).
M	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.
N	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.
O	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.
P	Jury	This allocation was for reimbursement of eligible juror costs.
Q	Asset Replacement	This allocation was for technology asset replacement (e.g., personal computers and printers).
R	Elder Abuse	This allocation was for reimbursement of costs related to protective orders involving elder or dependent adult abuse.
S	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.

Column	Allocation/Reimbursement	Purpose
T	Replacement Screening Stations	This allocation was for reimbursement of entrance screening station replacement costs.
U	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.
V	Court Interpreters Program (CIP)	This allocation was for reimbursement of eligible CIP expenditures, including staff and contract interpreters.
W	Civil Case Coordination	This allocation was for reimbursement of the cost of handling coordinated cases.
X	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.
Y	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

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.

### Judicial Administration Efficiency and Modernization Fund

Column	Allocation/Reimbursement	Purpose
A	Alternative Dispute Resolution	These allocated funds were in the form of awards to support courts' mediation and settlement programs for civil cases.
B	Complex Civil Litigation Program	This allocation was for the reimbursement of costs related to complex civil litigation departments.
C	Technical Assistance to Courts	This allocation was for small grants and technical assistance to support the courts' efforts in providing training to staff.
D	Promising Knowledge Practices	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.

## General Fund

Column	Allocation/Reimbursement	Purpose
A	Assembly Bill 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	Effective Court Practice For Abused Elders	This allocation was for grant awards to three courts to enhance elder courts and to host regional elder court roundtables.
D	Court Improvement Program – Data Analysis	Provided funds to three courts for case management system data analysis to create juvenile dependency performance measure reports.
E	Court Improvement Program – Pilot Project	Provided funds to courts to pilot and evaluate the use of a courtroom case manager for juvenile dependency proceedings.
F	Traffic eCitation eFiling Grant	This allocation to the courts funded contract development work needed to integrate the eCitations application into their local case management systems.
G	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.
H	Permanency Planning Training	This allocation was to support permanency training for judges, social workers, probation officers, and attorneys working in dependency court. The training was funded via a Title IV-E grant from the California Department of Social Services.
I	CASA Training	The CASA (Court Appointed Special Advocates) program supports 41 programs in California supporting court-appointed volunteers for juvenile court.
J	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.
K	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).
L	Homicide Trials	This allocation was to reimburse courts for extraordinary costs of homicide trials as specified in Gov. Code, § 15202.
M	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 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.