REPORT TO THE JUDICIAL COUNCIL

For business meeting on: October 26, 2012

Title

Trial Court Trust Fund Allocation: $235 Million Reduction Based on Ending 2011–2012 Fund Balance

Submitted by

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Agenda Item Type

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Executive Summary

The last trial court to close its financials for fiscal year 2011–2012 did so on September 14, 2012. Based on the methodology prescribed by the Budget Act of 2012, and adopted by the council at its July 27, 2012 meeting, which allocates a portion of a $235 million reduction to each court based on each court's share of the ending 2011–2012 total fund balance regardless of Governmental Accounting Standards Board Statement 54 classifications, the final allocation of the reduction is computed and displayed in column F of Attachment 1.

As the council already allocated a preliminary share of the $235 million reduction to each trial court (see column C of Attachment 1), courts will receive an allocation adjustment based on the final computation (see column G of Attachment 1) in October.

Previous Council Action

The council made a preliminary allocation of the $235 million reduction at its July 27, 2012 meeting based on each court's share of the statewide 2011–2012 total fund balance as of July 26, 2012 (see column C of Attachment 1).

Attachments

1. Allocation of $235 Million Reduction -- Preliminary and Final

Allocation of $235 Million Reduction -- Preliminary and Final

Court	Council's Preliminary Allocation			Final Allocation and Final Adjustment to Preliminary Allocation			
	FY 2011-2012 Total Fund Balance as of July 26, 2012	% of Total	Share of Reduction	FY 2011-2012 Total Fund Balance	% of Total	Final Share of Reduction	Adjustment to Preliminary Allocation
	A	B	C	D	E	F	G
Alameda	30,106,431	5.5%	(12,846,531)	30,106,433	5.7%	(13,321,028)	(474,497)
Alpine	733,233	0.1%	(312,873)	733,233	0.1%	(324,430)	(11,556)
Amador	803,779	0.1%	(342,976)	867,257	0.2%	(383,730)	(40,755)
Butte	5,546,949	1.0%	(2,366,904)	5,546,949	1.0%	(2,454,328)	(87,423)
Calaveras	1,709,984	0.3%	(729,657)	1,710,966	0.3%	(757,042)	(27,385)
Colusa	1,814,276	0.3%	(774,159)	1,814,276	0.3%	(802,753)	(28,594)
Contra Costa	18,865,203	3.4%	(8,049,855)	18,683,023	3.5%	(8,266,574)	(216,719)
Del Norte	4,287,487	0.8%	(1,829,487)	4,287,487	0.8%	(1,897,061)	(67,573)
El Dorado	2,802,513	0.5%	(1,195,843)	2,802,513	0.5%	(1,240,013)	(44,169)
Fresno	9,182,906	1.7%	(3,918,382)	9,187,577	1.7%	(4,065,176)	(146,795)
Glenn	759,290	0.1%	(323,992)	759,290	0.1%	(335,959)	(11,967)
Humboldt	1,518,758	0.3%	(648,060)	1,518,758	0.3%	(671,997)	(23,937)
Imperial	9,093,579	1.7%	(3,880,265)	9,093,579	1.7%	(4,023,586)	(143,320)
Inyo	3,221,581	0.6%	(1,374,661)	3,221,581	0.6%	(1,425,435)	(50,774)
Kern	14,300,502	2.6%	(6,102,080)	14,300,502	2.7%	(6,327,464)	(225,385)
Kings	1,249,110	0.2%	(533,000)	1,247,252	0.2%	(551,865)	(18,864)
Lake	535,737	0.1%	(228,601)	535,737	0.1%	(237,045)	(8,444)
Lassen	1,250,889	0.2%	(533,759)	1,271,417	0.2%	(562,557)	(28,798)
Los Angeles	143,468,957	26.1%	(61,218,760)	124,834,863	23.5%	(55,234,994)	5,983,766
Madera	2,970,236	0.5%	(1,267,411)	3,318,307	0.6%	(1,468,233)	(200,822)
Marin	4,640,439	0.8%	(1,980,093)	4,640,439	0.9%	(2,053,229)	(73,136)
Mariposa	598,734	0.1%	(255,482)	598,720	0.1%	(264,912)	(9,430)
Mendocino	659,375	0.1%	(281,358)	659,375	0.1%	(291,750)	(10,392)
Merced	5,722,629	1.0%	(2,441,868)	5,858,273	1.1%	(2,592,078)	(150,210)
Modoc	164,855	0.0%	(70,344)	164,855	0.0%	(72,943)	(2,598)
Mono	1,326,339	0.2%	(565,954)	1,321,146	0.2%	(584,560)	(18,606)
Monterey	6,634,116	1.2%	(2,830,803)	6,634,116	1.2%	(2,935,361)	(104,558)
Napa	2,563,500	0.5%	(1,093,855)	2,568,395	0.5%	(1,136,423)	(42,568)
Nevada	463,023	0.1%	(197,573)	637,760	0.1%	(282,186)	(84,613)
Orange	54,291,925	9.9%	(23,166,575)	54,293,423	10.2%	(24,022,912)	(856,337)
Placer	3,093,180	0.6%	(1,319,872)	3,093,180	0.6%	(1,368,622)	(48,750)
Plumas	1,054,293	0.2%	(449,871)	1,054,293	0.2%	(466,487)	(16,616)

Court	Council's Preliminary Allocation			Final Allocation and Final Adjustment to Preliminary Allocation			
	FY 2011-2012 Total Fund Balance as of July 26, 2012	% of Total	Share of Reduction	FY 2011-2012 Total Fund Balance	% of Total	Final Share of Reduction	Adjustment to Preliminary Allocation
	A	B	C	D	E	F	G
Riverside	17,129,778	3.1%	(7,309,343)	17,129,778	3.2%	(7,579,319)	(269,976)
Sacramento	23,537,848	4.3%	(10,043,691)	23,537,848	4.4%	(10,414,662)	(370,971)
San Benito	2,254,505	0.4%	(962,006)	2,254,505	0.4%	(997,539)	(35,532)
San Bernardino	32,840,844	6.0%	(14,013,316)	32,840,844	6.2%	(14,530,907)	(517,592)
San Diego	25,179,395	4.6%	(10,744,145)	25,179,395	4.7%	(11,140,988)	(396,843)
San Francisco	13,161,302	2.4%	(5,615,978)	12,673,727	2.4%	(5,607,674)	8,304
San Joaquin	1,273,842	0.2%	(543,553)	1,323,187	0.2%	(585,463)	(41,910)
San Luis Obispo	4,366,315	0.8%	(1,863,124)	4,370,337	0.8%	(1,933,719)	(70,595)
San Mateo	9,060,192	1.6%	(3,866,019)	9,060,192	1.7%	(4,008,813)	(142,794)
Santa Barbara	9,599,471	1.7%	(4,096,131)	9,599,471	1.8%	(4,247,425)	(151,294)
Santa Clara	28,290,091	5.1%	(12,071,491)	28,290,091	5.3%	(12,517,361)	(445,869)
Santa Cruz	4,260,253	0.8%	(1,817,866)	3,139,188	0.6%	(1,388,979)	428,887
Shasta	3,872,450	0.7%	(1,652,389)	3,892,447	0.7%	(1,722,270)	(69,880)
Sierra	161,645	0.0%	(68,974)	161,645	0.0%	(71,522)	(2,548)
Siskiyou	2,906,653	0.5%	(1,240,280)	2,906,653	0.5%	(1,286,091)	(45,811)
Solano	2,382,183	0.4%	(1,016,487)	2,373,512	0.4%	(1,050,195)	(33,708)
Sonoma	7,342,333	1.3%	(3,133,002)	7,347,515	1.4%	(3,251,015)	(118,012)
Stanislaus	8,565,520	1.6%	(3,654,941)	8,565,520	1.6%	(3,789,938)	(134,998)
Sutter	1,757,473	0.3%	(749,921)	1,631,990	0.3%	(722,097)	27,823
Tehama	2,104,371	0.4%	(897,943)	2,104,371	0.4%	(931,109)	(33,166)
Trinity	784,517	0.1%	(334,757)	810,247	0.2%	(358,505)	(23,749)
Tulare	2,247,607	0.4%	(959,062)	2,246,920	0.4%	(994,182)	(35,120)
Tuolumne	943,242	0.2%	(402,485)	943,242	0.2%	(417,351)	(14,866)
Ventura	5,633,325	1.0%	(2,403,762)	5,609,385	1.1%	(2,481,954)	(78,192)
Yolo	4,682,618	0.9%	(1,998,091)	4,682,618	0.9%	(2,071,892)	(73,801)
Yuba	961,641	0.2%	(410,336)	1,076,468	0.2%	(476,299)	(65,963)
Total	**550,733,220**	**100.0%**	**(235,000,000)**	**531,116,069**	**100.0%**	**(235,000,000)**	**-**