



JUDICIAL COUNCIL OF CALIFORNIA

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REPORT TO THE JUDICIAL COUNCIL

For business meeting on July 18–19, 2019

Title	Agenda Item Type
Trial Court Budget: Workload Formula-Allocations	Action Required
Rules, Forms, Standards, or Statutes Affected	Effective Date
N/A	July 19, 2019
Recommended by	Date of Report
Trial Court Budget Advisory Committee	June 25, 2019
Hon. Jonathan B. Conklin, Chair	Contact
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Executive Summary

The Trial Court Budget Advisory Committee recommends that the Judicial Council approve policy recommendations related to how workload formula-based allocations are calculated. These recommendations will increase the accuracy and transparency of the Workload Formula by including all relevant sources of funding. If approved, these changes would take effect with fiscal year (FY) 2019–20 allocations.

Recommendation

The Trial Court Budget Advisory Committee recommends that the Judicial Council take the following actions:

1. Adjust each court's workload allocation to include net civil assessments based on the prior fiscal year, effective with FY 2019–20 allocations; and
2. Include specific general ledger accounts that the committee recommends including as part of the Workload Formula, effective with FY 2019–20 allocations.

Relevant Previous Council Action

Allocation of trial court funds is one of the principal responsibilities of the Judicial Council. At its April 2013 meeting, the Judicial Council affirmed a shift away from a funding model based on historical levels to one based on workload need when it adopted a recommendation from the Trial Court Budget Working Group, now the Trial Court Budget Advisory Committee (TCBAC), for a new trial court budget development and allocation process, known as the Workload-Based Allocation and Funding Methodology (WAFM).¹

Since then, the council has approved a number of interim policy decisions concerning various aspects of the funding formula. Then, at its January 2018 meeting, the council adopted new policy parameters for workload funding that were designed to continue making progress on achieving funding equity, following the end of the five-year WAFM implementation plan.² In the report to the Judicial Council regarding those parameters, one of the alternatives was to consider the impact of civil assessments and local revenue on the model; because of the complexities and uncertainties surrounding the issue, it was deferred to TCBAC's Funding Methodology Subcommittee workplan for consideration in FY 2018–19, along with a review of all funding sources to be utilized in the model. The resolution of these two issues forms the basis of the current report.

Analysis/Rationale

The branch's workload formula computes the total resources needed for trial court workload using the Resource Assessment Study (RAS) model and compares that to the total funding allocated for the same purpose. For example, if the workload formula shows that the branch needs \$100 to operate and the total funding allocated to the branch for workload is \$90, then the statewide average funding level is 90 percent. In addition to a statewide funding level, the workload formula is computed for each trial court and compared to each court's funding. This comparison forms the basis of TCBAC's policy recommendations concerning equity in funding; therefore, it is critical that resource need and funding allocated are aligned so that the branch can effectively quantify the funding levels of the individual courts as well as the branch.

Inclusion of net civil assessments in workload formula

Until now, civil assessments have not been part of the workload formula, with each court retaining the revenues collected less any maintenance of effort (MOE) obligations. However, the workload associated with civil assessments is measured in the RAS model. As part of its work to align workload measured and funding allocated, TCBAC has had an analysis of this issue on its workplan since WAFM was finalized in 2013.

¹ See Judicial Council of Cal., *Trial Court Budget Working Group: Recommendation of New Budget Development and Allocation Methodology* (Apr. 24, 2013), www.courts.ca.gov/documents/jc-20130426-itemP.pdf.

² See Judicial Council of Cal., *Trial Court Budget: Workload-Based Allocation and Funding Methodology* (Dec. 8, 2017), <https://jcc.legistar.com/View.ashx?M=F&ID=5722980&GUID=EB419556-68BE-4685-A012-6A8D8502A126>.

In 2017, TCBAC's Funding Methodology Subcommittee (FMS) conducted a review of this issue as part of its analysis of WAFM and the revision to the workload formula. They considered the effect of state policy changes and declining filings in recent years that negatively affected civil assessment collections and resulted in the judicial branch's inability to predict the amount of civil assessment available to support trial court operations in the future. With the amnesty program implemented by Senate Bill 85 (Stats. 2015, ch. 26) eliminating the civil assessments for eligible cases, and a budget trailer bill passed on June 27, 2017, that prohibited trial courts from placing a hold on a driver's license as a result of failure to pay, the subcommittee did not feel ready to make a determination on how to address these two impacts on the model because of the uncertainty concerning their projected path. In addition, the review to identify all funding sources and determine allocation models had been slated to be included in the subcommittee's workplan for FY 2018–19. Therefore, action was deferred for later consideration.

After the updates to the workload formula were approved in 2018, FMS began review of the issue. In addition to the issue of civil assessment revenue generally, the group evaluated the impact of MOE obligations held by certain courts. MOE obligations reduce the amount of civil assessment revenue that goes to a court; in an era of declining civil assessment revenue, MOE obligations can completely offset revenue collected.

The impact of this issue on the workload formula was discussed in the group's meetings on March 26 and October 18, 2018. The subcommittee asked Judicial Council staff to survey the trial courts to obtain any written agreements that committed civil assessment revenues for any expenditure that was not discretionary in nature. The subcommittee also reviewed gross civil assessment collections, MOE obligations, and net civil assessments for each court for FY 2011–12 through FY 2017–18. Additionally, the subcommittee, at various times, asked staff to provide various scenarios regarding distributions of civil assessments.³

At its meeting on February 28, 2019, FMS members voted to table a final decision on distribution of civil assessments but approved the recommendation to adjust each court's workload allocation to include net civil assessments that are net of debt service obligations (recommendation 1 of this report). This issue remains on FMS's workplan for future consideration.

Review of funding categories in workload formula

TCBAC also undertook a review of the various accounts that make up the workload-based funding to make sure the categories aligned with the workload quantified by the RAS. In July 2018, FMS formed a small work group to review all of the general ledger accounts used in the workload formula. While this work had been done when WAFM was first approved in 2013, enough time had passed since that review that it seemed timely to revisit the assumptions that

³ See Funding Methodology Subcommittee, mins. (Oct. 18, 2018), www.courts.ca.gov/documents/tcbac-20181018-fms-materials.pdf.

had been made at that time and to clarify a few issues that had been deferred for lack of sufficient time or information.

The group first approved a set of principles to use for determining whether a revenue stream should be counted as part of the workload formula or excluded from the calculation (Attachment A). In sum, the principles indicate that revenue streams that are tied to workload measured with the RAS model and/or subsequent calculations in the workload formula are considered core business operations and should be included. On the other hand, revenue streams that are, for example, one-time in nature, pass-through, or not associated with RAS/workload should not be included.

Next, the work group met in early December to review over 100 different general ledger (GL) account codes and to code them as either included or excluded using the principles as criteria. The group also sought the assistance of a small group of trial court financial officers and managers from the Superior Courts of Los Angeles, Orange, Monterey, and Contra Costa Counties to evaluate these accounts and assist the subcommittee with making a recommendation. The financial officers met several times in late December and early January to review the accounts in question and make their recommendations to the ad hoc group.

The work group supported this approach and then finalized their work in late January. The full list of account codes that were reviewed is attached at Appendix B.,

The work group also recommended, and FMS concurred, that GL account usage be standardized. There is wide variation in how the courts use the GLs, most significantly in the categorization of fee and non-fee revenue. Improved standardization will provide a better basis for data analytics on financial data in addition to increasing confidence in the workload formula and its calculation of funding levels. This project has been raised with the Court Executives' Advisory Committee.

Policy implications

These recommendations are designed to increase the accuracy and consistency of the workload formula calculations. Adoption of these recommendations may change courts' funding levels in different ways, depending on whether the court has net civil assessment revenue and depending on whether the changes made as a result of the GL account review affected courts differently. Table 1 illustrates how the policy change for net civil assessment revenue may impact courts differently.

Table 1. Illustration of impact of adding net civil assessments to workload formula

	Before policy adoption			After policy adoption				
	<i>Workload Formula</i>	<i>Workload funding</i>	<i>Funding level</i>	<i>Workload Formula</i>	<i>Workload funding</i>	<i>Net civil assessments</i>	<i>Workload funding plus civil assess.</i>	<i>NEW funding level</i>
Court A	\$10	\$9	90%	\$10	\$9	\$0	\$9	90%
Court B	\$10	\$8	80%	\$10	\$8	\$1	\$9	90%

Comments

These recommendations have been part of the TCBAC workload for many years and there have been multiple opportunities for public comment and discussion on these topics. Furthermore, FMS reached out to additional court subject-matter experts at various points and received and incorporated that feedback into the recommendations.

Alternatives considered

The civil assessments issue has been discussed on multiple occasions and some of the alternatives considered are best described in the most recent report to the FMS on this topic.⁴ For the general ledger review, the principles document that is referenced in the Analysis/Rationale section of this report distilled all of the possible alternatives that the work group considered relative to this topic.

Fiscal and Operational Impacts

Implementing these policy changes will require Judicial Council staff to modify certain processes and tables that are used to calculate and display allocations. There are no direct implementation costs to trial courts, but applying these adjustments may change each court’s workload formula funding and percentages of funding need. Some courts may be more impacted than others as a result of these changes. However, the intent of these recommendations is to increase the accuracy and transparency of the workload formula by including all relevant sources of funding.

Attachments and Links

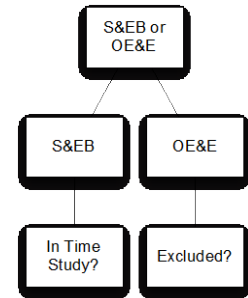
1. Attachment A: Principles for Determining Whether a Revenue Stream Should Be Counted as Part of WAFM
2. Attachment B: Account Codes Reviewed and Determinations Made

⁴ See *supra*, note 3.

Principles for determining whether a revenue stream should be counted as part of WAFM

8 September 2018

1. **Inclusions:** If the underlying expenses (staff or OE&E) were included in the RAS time study and/or subsequent WAFM calculations, the associated revenue stream is presumptively WAFM-related.
 - a. Consider whether the revenue stream is more appropriately associated with staff costs, or non-staff costs.
 - b. If staff costs,
 - i. Were the staff who perform the function captured by the Time Study (e.g., temp workers and contract workers were not captured)?
 - ii. Or, is this a regular, core operation of all courts? Is it a discretionary program that can be discontinued (e.g., grant funded)?
 - c. If OE&E costs:
 - i. Are the OE&E expenses captured by the OE&E calculations that are used by WAFM to determine the OE&E ratio (i.e., as determined by the WAFM working group and updated by the Funding Methodology Subgroup of TCBCAC)?
2. **Exclusions:** WAFM is for normal, status quo, core business operations. Revenue should be excluded if it is associated with:
 - a. Discretionary or limited-time programs or services, especially those that are provided only because the funding is available (e.g., particularly grant-funded programs, programs off-set by specialized or restricted funding);
 - b. Costs of providing discretionary, non-mandated services that:
 - i. Were not measured in RAS;
 - ii. Have a separate, off-setting revenue stream.
 1. Examples include fee revenue from electronic public access (per CRC 2.506) and telephonic appearances (per CCP 367.6).
 - c. Costs associated with activities that were not captured in the RAS Time Study and/or not included in the WAFM model (e.g., interpreter staff; court reporter staff in non-mandated areas).
 - d. Costs of improvements or innovations (e.g., IMF-funded programs);
 - e. Funding for extraordinary circumstances (e.g., extraordinary homicide case reimbursement, civil coordination);
 - f. Pass-through funding (e.g., funding provided to some courts for their local CASA program).



STATE FINANCING SOURCES - TRIAL COURT TRUST FUND					
Account Number and Name		Description	Legislation	Amount	Recommendation: include in WAFM?
812110	TCTF-OPERATIONS	Used to record Program 0150010 operations revenue. This revenue is received through the monthly allocation.		1,782,304,561	Yes
812140	TCTF-SMALL CLAIMS SERVICE BY MAIL	Used to record revenue received for Small Claims - Service by mail. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	CCP 116.232	230,893	Yes
812141	TCTF-ADMIN CHRGR RETURNED CHECK	Used to record revenue received for Administrative charge for processing returned checks related to filing fees. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	CCP 411.20(g)	64,553	Yes
812142	TCTF-ADMIN CHRGR PARTIAL PAYMENT	Used to record revenue received for Administrative charge for processing partial payments related to filing fees. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	CCP 411.21(g)	17,515	Yes
812143	TCTF-FEE WAIVER TO INDIGENT PARTY	Used to record revenue received for Administrative charge for collection of fees where fee waiver was previously granted. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	GC 68511.3(d)	19,056	Yes
812144	TCTF-CLERKS TRANSCRIPT ON APPEAL	Used to record revenue received for charges related to the preparation of the clerk's transcript for cases where an appeal is filed. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	GC 68926.1	1,734,705	Yes
812145	TCTF-EXTRA COURT REPORTER	Used to record revenue received for when an additional court reporter is requested. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	GC 69953.5	6,950	No
812146	TCTF-COPY PREPARATION	Used to record revenue received for preparing copies of any record, proceeding or paper on file. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	GC 70627(a)	6,476,146	Yes
812147	TCTF-COMPARISON OF PAPER	Used to record revenue received for the comparison of any paper copy presented for certification that is prepared by another to the original on file. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	GC 70627(b)	6,983	Yes
812148	TCTF-MANUAL SEARCH OF RECORDS	Used to record revenue received for manual search of records or files. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	GC 70627(c)	404,020	Yes

STATE FINANCING SOURCES - TRIAL COURT TRUST FUND					
Account Number and Name		Description	Legislation	Amount	Recommendation: include in WAFM?
812149	TCTF-REIMBURSEMENT OF OTHER COSTS	Used to record revenue received for reimbursement of costs where no fee is specified. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	GC 70631	2,338,267	No
812150	TCTF-ESTATE PLANNING DOC SEARCH	Used to record revenue received for searching stored estate planning documents. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	GC 70661 GC 70627	15,059	Yes
812151	TCTF-CUSTODY/VISITATION-MEDIATION	Used to record revenue received for additional charges for filing a motion or order to show cause to modify or enforce custody or visitation to cover the costs of maintaining mediation services. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	GC 70678	356,706	Yes
812152	TCTF-RETURNED CHECK	Used to record revenue received for Administrative charge for processing returned checks. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	GC 71386	129,835	Yes
812153	TCTF-GUARDIANSHIP INVESTIGATION	Used to record revenue received for the investigation of guardianship. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	Probate 1513.1	366,039	Yes
812154	TCTF-INFO PACKAGE FOR CONSERVATORS	Used to record revenue received for information packages that are provided to conservators. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	Probate 1835	20,593	Yes
812155	TCTF-CONSERVATORSHIP INVESTIGATION	Used to record revenue received for the assessment for conservatorship investigation. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	Probate 1851.5	2,894,436	Yes
812156	TCTF-ANNUAL FILING FEE	Used to record revenue received from the annual filing fee for registration of private professional conservator or guardian. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	Probate 2343	435	No
812157	TCTF-CHILDREN'S WAITING ROOM	Used to record revenue allocated for the purpose of providing children's waiting rooms within the courthouse. Revenue is received through the monthly allocation and is restricted for the use of expenses related to the establishment and maintenance of the children's waiting room.	GC 70640	2,242,932	No

STATE FINANCING SOURCES - TRIAL COURT TRUST FUND					
Account Number and Name		Description	Legislation	Amount	Recommendation: include in WAFM?
812158	TCTF-CUSTODY/VISITATION-FAMILY LAW FACILITATORS	Used to record the portion of revenue received for additional charges for filing a motion or order to show cause to modify or enforce custody or visitation to cover the costs of services provided by the family law facilitator. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	GC 70678	233,813	Yes
812159	TCTF-CIVIL ASSESSMENTS	Used to record civil assessment revenue received by the court per Penal Code 1214.1 as updated by AB 139. Revenue is reported on the TC145 and returned to the court through the monthly allocation. The total amount received per fiscal year is less the annual undesignated fee MOE reduction amount.	PC 1214.1 AB 139	67,853,903	Yes
812160	TCTF-AUTOMATED RECORDKEEPING AND MICROGRAPHICS	Used to record revenue related to automated recordkeeping and micrographics (ARM) distributed by Judicial Council after 12/31/05 collection period. Revenue is received through the monthly allocation.		2,577,931	Yes
812161	TCTF-PREMARITAL COUNSELING FOR MINORS	Used to record revenue received for premarital counseling for minors to cover the costs ordered by the court. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	FC 304		No
812162	TCTF-CHILD CUSTODY EVALUATION	Used to record revenue received for reimbursement of costs for the investigation or evaluation of a parent, guardian or other person in a custody case. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	FC 3112	1,379,485	Yes
812163	TCTF-COURT APPOINTED COUNSEL FOR CHILD	Used to record revenue received for reimbursement from the parties for the costs associated with the counsel appointed by the court to represent a child. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	FC 3153	293,012	No
812164	TCTF-PETITION TO DECLARE CHILD FREE FROM PARENTAL CONTROL	Used to record revenue received for compensation of expenses related to investigation costs for petitions to declare child free from parental control. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	FC 7851.5	63,978	Yes
812165	TCTF-STEP PARENT ADOPTION INVESTIGATION	Used to record revenue received for reimbursement from the prospective adoptive parent for costs incurred for the investigation required by Family Code Section 9001. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	FC 9002	223,130	Yes

STATE FINANCING SOURCES - TRIAL COURT TRUST FUND					
Account Number and Name		Description	Legislation	Amount	Recommendation: include in WAFM?
812166	TCTF-ADMIN CHRG PUBLIC ENTITY	Used to record revenue received for administrative charge, for recovering as part of judgment, fees not paid by public entity. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	GC 6103.5(d)	58,713	Yes
812167	TCTF-GC 77207.5 REPLACEMENT OF 2% AUTOMATION ALLOCATION	Used to record revenue pursuant to GC 77207.5 and use restricted pursuant to GC 68090.8. Revenue is received through the monthly allocation.	GC 77207.5	11,078,509	Yes
812168	TCTF-COURT REPORTER FOR PROCEEDINGS UNDER ONE HOUR	Used to record revenue received for cost of services of an official court reporter pursuant to Section 269 of the Code of Civil Procedure for each <u>civil</u> proceeding lasting less than one hour. Revenue is reported on the TC145 and returned 100% to the court through the monthly allocation.	GC 68086	4,480,960	No
			Subtotal	1,887,873,118	

STATE FINANCING SOURCES - ALL OTHER					
Account Number and Name		Description	Legislation	Amount	Recommendation
837011	STATE TRIAL COURT IMPROVEMENT AND MODERNIZATION FUND REIMBURSEMENT	These reimbursements are related to agreements (MOUs or IBA) between the Judicial Council and the courts which are issued from the State Trial Court Improvement and Modernization fund (IMF). This activity as well as expenditures associated with these agreements should be tracked by a project.		5,623,927	Only include the portion that is related to self-help. Use WBS code to determine.
833010	TCTF-JUDGES SALARIES	Used to record Program 0150019 reimbursements for Superior Court Judges' salaries. This reimbursement is associated with expenditures recorded in GL 906311. Revenue is received through the monthly allocation.		115,434,219	No
834010	TCTF-COURT INTERPRETER	Used to record Program 0150037 reimbursements of allowable costs related to the Court Interpreter Program. Revenue is received through the monthly allocation. Additional reimbursements identified on the annual court interpreter survey are received as a warrant.		106,707,781	No
835010	TCTF-CIVIL COORDINATION	Used to record Program 0150091 reimbursements for complex civil cases.		505,440	No
831010	GENERAL FUND-AB2030/AB2695 SERVICE OF PROCESSING	These reimbursements are related to AB2030/AB2695 Service of Processing (Expenditure recorded under GL 941101).	The cost to the court for the sheriff to serve protective orders in certain types of civil and family law cases.	1,909,751	No
831011	GENERAL FUND-EXTRAORDINARY HOMICIDE	These reimbursements are related to Extraordinary Homicide Costs. These should be tracked by a project.		22,427	No
831012	GENERAL FUND-PRISONER HEARING COSTS	These reimbursements are related to Prisoner Hearing Costs. These should be tracked by a project.	Necessary and reasonable costs connected with state prisons, California Youth Authority institutions, prisoners, and wards, consistent with Penal Code Sections 4750-4755 and 6005.	2,392,716	Yes
831013	GENERAL FUND-MOU REIMBURSEMENTS	These reimbursements are related to agreements (MOU or IBA) between the Judicial Council and the courts which are issued from the General fund. This activity as well as expenditures associated with these agreements should be tracked by a project.			No

STATE FINANCING SOURCES - ALL OTHER					
Account Number and Name		Description	Legislation	Amount	Recommendation
832010	TCTF-MOU REIMBURSEMENTS	These reimbursements are related to agreements (MOU or IBA) between the Judicial Council and the courts which are issued from the Trial Court Trust fund. This activity as well as expenditures associated with these agreements should be tracked by a project. Revenue is received through the monthly allocation.		7,005,151	No
832011	TCTF-JURY	Used to record reimbursement of Criminal and non-reimbursed Civil Jury expense. This reimbursement is associated with expenditures recorded in GL 965101-965103 and 965110. Revenue is received through the monthly allocation.		12,839,635	No
832012	TCTF-COURT APPOINTED COUNSEL	Used to record Program 0150011 reimbursement of Court Appointed Counsel expenses. This reimbursement is associated with expenditures recorded in GL 938801-938802. Revenue is received through the monthly allocation.		36,773,895	No
832013	TCTF-ELDER ABUSE	Funding to reimburse courts for the costs of processing these orders which was received through the Budget Act of 2000. Reimbursement requests for actual expenses should be submitted on a quarterly basis. Revenue is received through the monthly allocation.		346,856	Yes
832014	TCTF-OTHER	Used to record Program 0150010 reimbursements which is not otherwise classified in any other account. Revenue is received through the monthly allocation.		115,916	Yes
832015	TCTF-JUVENILE DEPENDENCY COUNSEL COLLECTIONS PROGRAM (JDCCP)	Used to record Program 0150010 reimbursement of Court Appointed Counsel and other eligible expenses related to dependency hearings that are reimbursed through the Juvenile Dependency Counsel Collections Program (JDCCP) allocation. This reimbursement is associated with expenditures recorded in GL 938804. Revenue is received through the monthly allocation.	WI 903.47(a)	125,819	No
816110	OTHER STATE RECEIPTS	Used to record miscellaneous revenue from the Judicial Council but not included in monthly allocations and not provided through a grant. (e.g., 50/50 split, one-time conservatorship)		31,216	Yes

STATE FINANCING SOURCES - ALL OTHER

Account Number and Name		Description	Legislation	Amount	Recommendation
816111	GENERAL FUND REVENUE	Used to record revenue received from the Judicial Council and other State agencies that comes directly from the State General Fund 0001 (i.e., Change in Employee and Retiree Health Benefits).		68,818,601	Yes

GRANTS					
Account Number and Name		Description	Legislation	Amount	Recommendation
838010	AB1058 GRANTS	Judicial Council grant for Family Law Facilitator and Child Support Commissioner.		51,441,722	No (grant portion)/Yes (match/TCTF portion)
838020	OTHER JUDICIAL COUNCIL GRANTS	Used to record grants, other than AB1058, whose source is the Judicial Council.		12,155,347	No
839010	NON-JUDICIAL COUNCIL GRANTS	Used to record grants whose source is not the Judicial Council including, federal, state, local, and private grants.		6,525,453	No
			Total	70,122,522	

OTHER FINANCING SOURCES					
Account Number and Name		Description	Legislation	Amount	Recommendation
825010	INTEREST INCOME	Used to record revenue received for interest.		4,939,583	No
823010	DONATIONS	Used to record donations received.		59,403	No
823011	JUDGES VOLUNTARY DONATION	Used to record voluntary donations received from trial court judges to be used for court operations.		5	No
822101	NON-FEE REVENUE	Used to record revenue (other than per AB145) which is not otherwise classified in any other account. Each court should be consistent in their coding to each of these GL accounts and should provide Judicial Council-TCAS with such coding structure.		1,146,104	No
822102	NON-FEE REVENUE			17,894	No
822103	NON-FEE REVENUE			1,085,981	No
822104	NON-FEE REVENUE			556,636	Yes
822105	NON-FEE REVENUE			871,137	Yes
822106	NON-FEE REVENUE			287,558	No
822107	NON-FEE REVENUE			1,012,199	No
822108	NON-FEE REVENUE			4,021,494	No
822109	NON-FEE REVENUE			16,467	Yes
822110	NON-FEE REVENUE			1,302	No
822120	CRC 3.670 COURT CALL	Used to record revenue received for teleconferencing of court appearances provided by a private agency.	CRC 3.670	0	No
822121	GC13963f RESTITUTION REBATE	Used to record the portion (10%) of revenue received from the State for the collection of restitution fees.	GC 13963(f)	434,611	No
821201	ENHANCED COLLECTIONS-(CIVIL ASSESSMENT)	Used to record the amount reduced from debt collection for the civil assessment fee portion to offset the cost of collecting the debt through a comprehensive collections program.	PC 1463.007	16,039,585	No
821202	ENHANCED COLLECTIONS-(OTHER)	Used to record the amount reduced from debt collection for all other portions other than civil assessment to offset the cost of collecting the debt through a comprehensive collections program.	PC 1463.007	42,367,930	No
823002	ESCHEATMENT REVENUE	Used to record revenue related to escheatment.		655,546	No
823003	ESCHEATMENT REVENUE-TRUST	Used to record trust disbursements that have been stale dated and outstanding for at least 3 years and all notices have been posted. Also used to record deposits as allowed under code GC 68084.1.	GC 68084.1	958,494	No
823004	CASHIER OVERAGES	Used to record cash overages resulting from cashier errors which are not identified with a customer or case that represent cash in excess of a cashiers accounting of the transactions received.			No
899910	PRIOR YEAR REVENUE ADJUSTMENT	Used to record revenue that was earned in the prior year but not accrued.		(1,309,566)	No

OTHER FINANCING SOURCES					
Account Number and Name		Description	Legislation	Amount	Recommendation
841010	SMALL CLAIMS ADVISORY	Used to record reimbursement received to cover the costs of providing small claims advisory services.	CCP 116.940 CCP 116.230(g)	867,040	Yes
841011	DISPUTE RESOLUTION	Used to record revenue received to cover the costs for dispute resolution program expense.	BPC 470.5	1,244,884	No
841012	GRAND JURY	Contract Agreement between the court and county		1,186,668	No
841013	PRE TRIAL	Contract Agreement between the court and county		1,305,716	No
841014	PROBATION	Contract Agreement between the court and county		101,522	No
841015	OTHER COUNTY SERVICES	Contract Agreement between the court and county		14,294,158	No
861010	CIVIL JURY REIMBURSEMENT	Used to record reimbursement from litigants for Civil Jury expenses.		3,225,059	No
861011	MISCELLANEOUS REIMBURSEMENT	Used to record miscellaneous reimbursements which is not otherwise classified in any other account. (e.g., non Judicial Council MOU's, DV Restraining Order Reimbursement)		19,994,826	No
861012	CIVIL TRANSCRIPT REIMBURSEMENT	Used to record reimbursement received to cover costs of transcripts for civil cases.		397,966	No
861013	MERCHANT FEE REIMBURSEMENT	To record the offset or reimbursement for fees paid directly to the credit card issuer, funds processor, or draft purchaser in connection with credit card transactions.	GC 6159(d)(3)	3,212,433	No
861014	CONVENIENCE FEE REIMBURSEMENT	To record the offset or reimbursement for fees charged by the court to the cardholder for using a credit or debit card to offset the corresponding expense paid to third party.	GC 6159(g)	710,545	Yes
861015	REDEVELOPMENT AGENCY LITIGATION COST REIMBURSEMENT	Used to record reimbursement from the Trial Court Trust Fund Program 0150010, per assembly bill 1484, for costs incurred related to the processing and disposition of lawsuits to the governor's elimination of redevelopment agencies.	AB 1484	(49,678)	No
824010	SALE OF FIXED ASSETS	Used to record revenue related to the sale of a fixed asset.		43,445	Yes
823001	MISCELLANEOUS REVENUE	Used to record miscellaneous revenue which is not otherwise classified in any other account. (e.g., cal card rebates, unclaimed property)		3,104,998	No
823004	CASHIER OVERAGES	Used to record cash overages resulting from cashier errors which are not identified with a customer or case that represent cash in excess of a cashiers accounting of the transactions receipted.		37,691	No

OTHER FINANCING SOURCES					
Account Number and Name		Description	Legislation	Amount	Recommendation
823012	SUBORDINATE JUDICIAL OFFICER (SJO) VOLUNTARY DONATION	Used to record voluntary donations received from subordinate judicial officers to be used for court operations.			No
823013	STAFF VOLUNTARY DONATION	Used to record voluntary donations received from court staff to be used for court operations.		1,049,963	No
823020	EMPLOYEE CONTRIBUTIONS-SELF INSURANCE	To deposit and record employee contributions for health benefits to self insurance program for dental, medical and vision.		7,180,170	Yes
823021	EMPLOYER CONTRIBUTIONS-SELF INSURANCE	To deposit and record employer contributions for health benefits to self insurance program for dental, medical and vision.		0	No
823022	EMPLOYEE CONTRIBUTIONS-RETIREE MEDICAL	To deposit and record active employee contribution amounts for retiree health benefits.		(68,490)	No
851010	CHANGE OF VENUE	Used to record reimbursement received from another court for expenses related to change of venue in an extraordinary homicide trial.			No

OTHER FINANCING SOURCES - LOCAL FEES					
Account Number and Name		Description	Legislation	Amount	Recommendation
821120	OTHER COURT RETAINED LOCAL FEES	Used to record revenue related to all miscellaneous fees.		1,288,050	No
821121	LOCAL FEES	Revenues are mostly from collections activity, traffic payment plan revenue, and exoneration.		640,948	No
821122	LOCAL FEES	Revenues are mostly from collections activity and exoneration.		1,611,230	No
821123	LOCAL FEES	Wide array of uses for this GL including public access fees, county MOU, administrative reimbursements collections, transcripts, and diversion fees.		1,328,243	No
821124	LOCAL FEES	Revenues mainly from forfeiture set aside, installment fees, expungement, diversion program fee, and collections.		1,306,791	Yes
821125	LOCAL FEES	Excluded revenues are from collections and pass-thru collections for the County. Included revenues are primarily from DMV prior history fee and expungement.		551,638	Yes
821126	LOCAL FEES	Revenue primarily from Installment Fee in Yolo; RAS related workload.		157,323	Yes
821127	LOCAL FEES	Revenue primarily from exoneration, Alcohol & Drug, and dollar-for-dollar fees.		21,549	Yes
821128	LOCAL FEES	Revenue primarily from Probation Juvenile Automated Indexing (JAI) in LA. Non RAS workload.		359,245	No
821129	LOCAL FEES	Revenue mainly from collection cost recovery (exclude consistent with FMS recommendation for GLs 821201 and 821202).		2,002,022	No
821130	LOCAL FEES	Revenue primarily from convenience fees in Ventura.		564,450	Yes
821131	LOCAL FEES	Revenue primarily from merchant fees and diversion program fees in Marin & San Luis Obispo.		130,274	Yes
821132	LOCAL FEES	Revenue primarily from traffic payment plan revenue (\$35 per VC 40510.5 - discretionary service to reimburse for administrative costs).		885,718	No
821133	LOCAL FEES	Revenue primarily from the sale of forms and transcript reimbursements; printing and transcripts are included in the OE&E calculation for WAFM.		65,622	Yes
821134	LOCAL FEES	Revenue is primarily from Sheriff service of process.		111,606	No
821135	LOCAL FEES	87% included in WAFM in FY 2017-18 which is made up of DMV prior history fee revenue and restitution. Amnesty revenue will go away as the program concluded in FY 16/17 (note change in % total from 16/17 to 17/18).		351,373	Yes
821136	LOCAL FEES	Collection program costs not included in RAS (consistent with FMS exclusion of GLs 821201 and 821202).		24,761	No

OTHER FINANCING SOURCES - LOCAL FEES					
Account Number and Name		Description	Legislation	Amount	Recommendation
821137	LOCAL FEES	Revenue mainly from public access in Alameda.		69,291	No
821138	LOCAL FEES	Revenue mainly from restitution commission; RAS related workload.		249,357	Yes
821139	LOCAL FEES	Revenue mainly from deferred entry judgment and fax filing fees.		4,589	No
821140	LOCAL FEES	Revenue mainly from collection cost recovery (exclude consistent with FMS recommendation for GLs 821201 and 821202).		180,619	No
821141	LOCAL FEES	Revenue is primarily from collections cost recovery and restitution.		31,450	Yes
821142	LOCAL FEES	Discretionary services.		4,646	No
821145	LOCAL FEES	Copy fees.		351	Yes
821146	LOCAL FEES	Revenue is primarily from restitution.		918	Yes
821148	LOCAL FEES	Non-mandated related to public access; discretionary services.		319,703	No
821150	LOCAL FEES	Discretionary services. Revenue will decrease when E-filing goes live.		15,535	No
821152	LOCAL FEES	Non-mandated related to public access; discretionary services.		370,001	No
821153	LOCAL FEES	Collection program costs not included in RAS (consistent with FMS exclusion of GLs 821201 and 821202).		26,848	No
821154	LOCAL FEES	Employee costs, in general, are captured in RAS		4,552	Yes
821155	LOCAL FEES	Non-mandated , discretionary services that are not measured in RAS.		21,220	No
821156	LOCAL FEES	Collection program costs not included in RAS (consistent with FMS exclusion of GLs 821201 and 821202).		574,747	No
821160	PRE-AB145	May be used in lieu of individual local fee revenue accounts to record revenue received from fees assessed prior to AB145 and January 1, 2006.		103,983	Yes
821161	FC3112 CUSTODY INVESTIGATIONS	Used to record revenue received for reimbursement of costs for the investigation or evaluation of a parent, guardian or other person in a custody case. Effective January 1, 2008, fees assessed pursuant to this code should be included on the TC145 and will be returned to the court through the monthly allocation.	FC 3112	303	Yes

OTHER FINANCING SOURCES - LOCAL FEES					
Account Number and Name	Description	Legislation	Amount	Recommendation	
821162	FC3153 CAC-CHILD	Used to record revenue received for reimbursement from the parties for the costs associated with the counsel appointed by the court to represent a child. This would not include reimbursement received from the Judicial Council. Effective January 1, 2008, fees assessed pursuant to this code should be included on the TC145 and will be returned to the court through the monthly allocation.	FC 3153	88	No
821163	FC9002 STEP PARENT ADOPTION INVESTIGATION	Used to record revenue received for reimbursement from the prospective adoptive parent for costs incurred for the investigation required by Family Code Section 9001. Effective January 1, 2008, fees assessed pursuant to this code should be included on the TC145 and will be returned to the court through the monthly allocation.	FC 9002		Yes
821170	GC26840.3 MARRIAGE LICENSE CONCILIATION	Used to record the portion of revenue collected from marriage license fees to support the costs of maintaining the family conciliation court or conciliation & mediation services.	GC 26840.3	780,145	Yes
821171	GC 72712 COURT REPORTER	Used to record revenue received from the city fee's and fines for costs incurred for court reporter salary and benefits for Los Angeles Superior Court.	GC 72712	11,068,685	Yes
821172	GC68150h PUBLIC ACCESS CIVIL IMAGES / E-FILINGS	Used to record revenue received for fees imposed to cover the costs of providing public access to the courts electronic records, specifically related to civil images and electronic filings.	GC 68150h CRC 2.506	6,416,158	No
821173	GC68150h PUBLIC ACCESS CRIMINAL NAME SEARCH	Used to record revenue received for fees imposed to cover the costs of providing public access to the courts electronic records, specifically related to criminal name search.	GC 68150h CRC 2.506	7,487,057	No
821174	GC68150h PUBLIC ACCESS TRAFFIC TRANSACTION FEE	Used to record revenue received for fees imposed to cover the costs of providing public access to the courts electronic records, specifically related to traffic transactions.	GC 68150h CRC 2.506	1,837,371	No
821180	PC1203.4 & PC1203.41 CHANGE OF PLEA	Used to record revenue received from petitions for a change of plea or expungement of record to support the costs of services rendered.	PC1203.4 PC1203.41	868,058	Yes

OTHER FINANCING SOURCES - LOCAL FEES					
Account Number and Name	Description	Legislation	Amount	Recommendation	
821181	PC1205d INSTALLMENT FEE	Used to record revenue received for administrative costs for processing an accounts receivable on installment payments.	PC 1205(d)	10,414,294	Yes
821182	PC1205d STAY FEE	Used to record revenue received for administrative costs for processing an accounts receivable that is not paid in installments.	PC 1205(d)	332,841	Yes
821183	PC1463.22a INSURANCE CONVICTION	Used to record the portion of revenue collected from Vehicle Code 16028 convictions in order to defray costs in administering sections 16028, 16030 & 16031 of the Vehicle Code.	PC 1463.22(a)	819,071	Yes
821190	VC11205.2 TRAFFIC SCHOOL	Used to record revenue received from traffic violators in order to defray the costs incurred by the agency for monitoring reports and services provided to the court.	VC11205.2	2,144,831	No
821191	VC40508.6 DMV HISTORY/PRIORS	Used to record revenue received from assessments for the costs of recording and maintaining a record of the defendant's prior convictions for violations of the Vehicle Code.	VC 40508.6	4,752,673	Yes
821192	VC40611 PROOF OF CORRECTION	Used to record revenue received from fees for violations where proof of correction was submitted.	VC 40611	51,463	Yes
821194	CRC 10.500 PUBLIC ACCESS-DUPLICATION AND RETRIEVAL	Used to record revenue received for fees imposed to cover the costs of duplication, search and review related to providing public access to the courts records as specified in California Rules of Court 10.500.	CRC 10.500	4,974	Yes
821195	GC 26746 DISBURSEMENT PROCESSING FEE	Used to record revenue received pursuant to GC26746 for each disbursement of money collected under a writ of attachment, execution, possession, or sale.	GC 26746	562	Yes
821196	GC 26731 SERVICE OF PROCESS FEE	Used to record revenue received pursuant to GC26731 for fees collected by the Marshal's office related to service of process activity.	GC 26731	10,980	No
821197	CRC 3.670 TELEPHONIC APPEARANCE	Used to record revenue received for teleconferencing of court appearances directly provided by the court. Note the amount recorded to this account is the courts portion of the fee collected.	CRC 3.670	354,214	No
			Subtotal	60,722,418	