



## Judicial Council of California · Administrative Office of the Courts

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

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# REPORT TO THE JUDICIAL COUNCIL

For business meeting on: June 27, 2014

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Title	Agenda Item Type
Trial Court Allocations: Cash Advance Process	Action Required
Rules, Forms, Standards, or Statutes Affected	Effective Date
None	June 27, 2014
Recommended by	Date of Report
Trial Court Budget Advisory Committee Hon. Laurie M. Earl, Cochair Mr. Zlatko Theodorovic, Cochair	June 11, 2014
	Contact
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### Executive Summary

Given new workload associated with the new statutory authority for the Trial Court Trust Fund to receive an up-to-two-year loan, not to exceed \$150 million, from three other judicial branch-related special funds to address courts' cash flow problems, the Trial Court Budget Advisory Committee recommends that the Judicial Council approve minor revisions to the Application for Supplemental Funding Form and process only as it relates to cash advance requests.

### Recommendation

The Trial Court Budget Advisory Committee (TCBAC) recommends that the Judicial Council:

1. Amend the Application for Supplemental Funding Form instructions to:
  - a. Encourage courts to submit cash advance requests 30 days prior to the date when the cash is needed;

- b. Require courts to complete up to two cash advance request templates, which Administrative Office of the Courts (AOC) Treasury Services unit staff will assist courts in completing, when requesting a cash advance; and
- c. Change the number of business days that the director of the AOC Fiscal Services Office is required to render a decision from 5 days to 10 days.

### **Previous Council Action**

To implement the requirements of Government Code section 68502.6 related to the 2 percent reserve in the Trial Court Trust Fund (TCTF), in August 2012 the Judicial Council adopted the Supplemental Funding process. This process allows courts to request funding for urgent needs and cash advances from current-year allocations, subject to the availability of cash in the TCTF (see Attachments A and B).

### **Rationale for Recommendation**

The recommended amendments to the application instructions are provided in Attachment B.

Effective June 27, 2013, Government Code section 68502.6 authorizes an up-to-two-year loan to be made to the TCTF, not to exceed \$150 million, from three state funds: the State Court Facilities Construction Fund, the Immediate and Critical Needs Account, and the Judicial Branch Workers' Compensation Fund, in order to address courts' cash flow issues (see Attachment C). Government Code section 68502.6 makes possible (1) a cash advance from the TCTF when the TCTF has insufficient cash absent a loan and (2) a cash advance from the TCTF from future-year allocations.

Because providing courts a cash advance using a loan to the TCTF will require additional processing time, the TCBAC is recommending that courts be encouraged to submit requests 30 days prior to the date when a cash advance is needed and that the director of the AOC Fiscal Services Office be given 10 business days instead of 5 to render a decision on whether a cash advance can be made as requested. The new cash flow templates will facilitate the review and approval process (see Attachments D and E). Attachment D, the cash flow template, demonstrates the timing and amount of the cash deficit/shortfall to be bridged by the cash advance. Attachment E, the monthly budget projection template, provides a forecast of the recovery of the cash advance, including the receipt of the cash advance during the current fiscal year and the monthly recovery amounts necessary to fully recover the advance in the shortest time possible, preferably within the current fiscal year.

### **Comments, Alternatives Considered, and Policy Implications**

This recommendation was not circulated for public comment. No comments concerning the TCBAC's recommendation were received.

## **Implementation Requirements, Costs, and Operational Impacts**

There are no implementation requirements or operational impacts.

### **Attachments**

1. Attachment A: Application for Supplemental Funding Form
2. Attachment B: Supplemental funding application instructions
3. Attachment C: Government Code section 68502.6
4. Attachment D: Cash flow template
5. Attachment E: Monthly budget projection template

## APPLICATION FOR SUPPLEMENTAL FUNDING FORM

Please check the type of funding that is being requested:

- CASH ADVANCE** (Complete Section I only.)
- URGENT NEEDS** (Complete Sections I through IV.)
- ONE-TIME DISTRIBUTION**
- LOAN**

**SECTION I: GENERAL INFORMATION****SUPERIOR COURT:**

Click to enter County

**PERSON AUTHORIZING REQUEST** (Presiding Judge or Court Executive Officer):**CONTACT PERSON AND CONTACT INFO:****DATE OF SUBMISSION:**

Click here to enter a date.

**DATE FUNDING IS NEEDED BY:**

Click here to enter a date.

**REQUESTED AMOUNT:**

\$

**REASON FOR REQUEST**

(Please briefly summarize the reason for this funding request, including the factors that contributed to the need for funding. If your court is applying for a cash advance, please submit a cash flow statement when submitting this application. Please use attachments if additional space is needed.)

Section II through Section IV of this form is required to be completed if your court is applying for supplemental funding for urgent needs (unavoidable funding shortfall, unforeseen emergency or unanticipated expenses for existing programs). Please submit attachments to respond to Sections II through Section IV.

**SECTION II: TRIAL COURT OPERATIONS AND ACCESS TO JUSTICE**

- A. What would be the consequence to the public and access to justice if your court did not receive the requested funding?**
- B. What would be the consequence to your court's operations if your court did not receive the requested funding?**
- C. What measures will your court take to mitigate the consequences to access to justice and court operations if funding is not approved by the Judicial Council?**
- D. Please provide five years of filing and termination numbers.**

**APPLICATION FOR SUPPLEMENTAL FUNDING FORM (Continued)****SECTION III: REVENUE ENHANCEMENT AND COST CONTROL MEASURES**

- A. If supplemental funding was received in prior year, please identify amount received and explain why additional funding is again needed in the current fiscal year.
- B. If the request for supplemental funding is not for a one-time concern, the court must include an expenditure/revenue enhancement plan that identifies how the court will resolve its ongoing funding issue.
- C. What has your court done in the past three fiscal years in terms of revenue enhancement and/or expenditure reductions, including layoffs, furloughs, reduced hours, and court closures?
- D. Please describe the employee compensation changes (e.g. cost of living adjustments and benefit employee contributions) and staffing levels for past five fiscal years for the court.

**SECTION IV: FINANCIAL INFORMATION**

Please provide the following:

- A. Current detailed budget projections/estimates for the current fiscal year, budget year and budget year plus one (e.g., if current fiscal year is FY 2012-2013, then budget year would be FY 2013-2014 and budget year plus one would be FY 2014-2015).
- B. Current status of your court's fund balance.
- C. Three-year history of your court's year-end fund balances, revenues, and expenditures.
- D. If the trial courts' application is for one-time supplemental funding, please explain why a loan would not be appropriate.
- E. The most recent audit findings of fiscal issues and the remediation measures taken to address them.

To apply for supplemental funding for a cash advance or urgent needs, courts must submit a completed *Application for Supplemental Funding* form. Please see the detailed instructions for applying for each type of supplemental funding below.

## Apply for a Cash Advance

Courts that are anticipating cash flow issues during the current fiscal year may apply for a cash advance. Whenever possible, the cash advance will be distributed from a court's remaining Trial Court Trust Fund (TCTF) allocation. It is recommended that cash advance applications be submitted at least 30 days prior to the date the advance is needed.

### Fill Out the Application Form

1. Check the Cash Advance box at the top of the form.
2. Complete only Section I: General Information.
  - a. **Superior Court:** Select your court by clicking in the cell and scrolling to the appropriate county.
  - b. **Person Authorizing Request:** Enter the name of your court's presiding judge or court executive officer. Only a presiding judge or court executive officer may request supplemental funding for a cash advance.
  - c. **Contact Person's Name and Information:** Enter the contact person's name, phone number, and e-mail address.
  - d. **Date of Submission:** Enter the date your court is submitting the request for a cash advance.
  - e. **Date Funding Is Needed By:** Enter the date by which the cash advance is needed.
  - f. **Requested Amount:** Enter the amount of the cash advance that is needed to address the cash flow issue.
  - g. **Reason for Request:** ~~Enter a summary of the cash flow issue facing your court (please use attachments if additional space is needed) and submit as an attachment a cash flow statement/analysis that includes cash on hand, cash inflow (revenue/reimbursement), and cash outflow (expense) data for the period the court is requesting the cash advance.~~

Complete the attached Cash Flow template demonstrating the timing and the amount of the cash deficit/shortfall to be bridged by the Cash Advance. Complete the attached Monthly Budget projection beginning with the Current Fiscal Year through full recovery of the Cash Advance. Include the receipt of the Cash Advance during the Current Fiscal Year and the monthly recovery amounts providing for full recovery in the shortest time possible, preferably within the current fiscal year. The Cash Advance must be fully recovered within two years of the date on which the Cash Advance was originally received (GC 68502.6). If recovery of the advance will cross fiscal years, please complete as necessary the Budget Year and Budget Year Plus One, in addition to the Current Fiscal Year (e.g., if current fiscal year is FY 2012-13, then budget year would be FY 2013-14 and budget year plus one would be FY 2014-15). Cash advance recovery will be made by netting the recovery amounts from the court's monthly State allocation.

AOC Treasury and Budget Units can assist in completing the application and supporting templates. Treasury Services will complete the beginning actual cash balances and actual month-to-date cash flow information in the Cash Flow template, and the year-to-date actual monthly revenues and expenses on the Monthly Budget template. The requesting court will need to complete the projection information in both templates, including the proposed level

monthly recovery of the Cash Advance. As a starting point for the Monthly Budget projection, the template will have the projected months populated with the 1/12 of the court's annual budget.

### **Submit the Application Form, Decision Time Frame, and Receipt of Cash Advance**

E-mail both the application form and the cash flow ~~statement/ and budget~~ analysis to the Administrative Office of the Court Fiscal Services Office's Finance Director, who will render a decision within five-ten business days ~~upon-after~~ receipt of the application form and ~~cash flow statement/~~ analysis. Please note that if your court is requesting a cash advance to be received on a date different than the date of a TCTF monthly distribution, usually the 15th of each month, the cash advance will be sent by mail as a warrant from the State Controller's Office. Receipt of a GC68502.6 advance is subject to the State Controller's Office customary disbursement practices. To ensure timely receipt of a cash advance As mentioned in the opening, it is highly recommended that the request is submitted 30 days prior to the date the cash is needed ~~courts submit a request well in advance of when the monies are needed.~~

### **Apply for Urgent Needs Funding**

Courts may request urgent needs funding *only* if they are projecting a negative fund balance (i.e., forecasted expenditures exceed forecasted revenues and beginning reserves) in the current fiscal year due to an unavoidable budget shortfall, unforeseen emergency or an unanticipated expense for an existing program.

#### **Unavoidable Budget Shortfalls**

Court requests for supplemental funding for urgent needs due to *unavoidable budget shortfalls* must be submitted to the Administrative Director of the Courts, by no later than October 1. Courts are encouraged to submit supplemental funding requests for urgent needs before the October 1 deadline, but no earlier than 60 days after the Budget Act is enacted into law. The council will consider supplemental funding requests for unavoidable funding shortfalls at a scheduled business meeting which will occur by October 31 of each fiscal year. The Judicial Council shall allocate up to 75 percent of the 2 percent state-level reserve fund by October 31 of each year to courts requesting supplemental funding for urgent needs due to unavoidable funding shortfalls.

#### **Unforeseen Emergencies or Unanticipated Expenses for Existing Programs**

After October 31 and by March 15 of each fiscal year, the Judicial Council shall allocate the remaining funds if there has been an approved request from a trial court(s) requesting supplemental funding for urgent needs due to *unforeseen emergencies or unanticipated expenses for existing programs*. In order for the request to be considered by the Judicial Council at a specific business meeting, it must be received by the Administrative Director of the Courts at least 25 business days before the date of that meeting.

### **Fill Out the Application Form**

1. Check the Urgent Needs box, and then check either the One-Time Distribution or Loan

box, located at the top of the form.

2. Complete Section I: General Information.
  - a. **Superior Court:** Select your court by clicking in the cell and scrolling to the appropriate county.
  - b. **Person Authorizing Request:** Enter the name of your court's presiding judge or court executive officer. Only a presiding judge or court executive officer may request supplemental funding for urgent needs.
  - c. **Contact Person's Name and Information:** Enter the contact person's name, phone number, and e-mail address.
  - d. **Date of Submission:** Enter the date your court is submitting the request for urgent needs funding.
  - e. **Date Funding Is Needed By:** Enter the date the by which supplemental funding is needed.
  - f. **Requested Amount:** Enter the amount of supplemental funding needed.
  - g. **Reason for Request:** Enter a summary of the reason(s) supplemental funding is needed, including a discussion of the factors that contributed to the need for supplemental funding. Please use attachments if additional space is needed.
3. Using a separate attachment, provide the required information requested in Section II (Trial Court Operations and Access to Justice), Section III (Revenue Enhancement and Cost Control Measures), and Section IV (Financial Information).
4. Before submitting, ensure that all the required information has been provided. If a request is missing information, the submission date will be revised to be the date that the court provided all the required information.

### **Submit the Application Form and the Judicial Council Report**

E-mail the application form and the attachments to the Administrative Director of the Courts. Before issuing a final report to the Judicial Council, AOC staff will:

- Review the request and, if necessary, ask the court to provide any missing or incomplete information;
- Draft a preliminary report;
- Share a preliminary report with and solicit comments from the court; and
- Provide the final report to the court before it is made publicly available.

### **Assistance or Questions Regarding the Form**

If you need assistance or have any questions, please contact Patrick Ballard, Supervising Budget Analyst at 818-558-3115 or [patrick.ballard@jud.ca.gov](mailto:patrick.ballard@jud.ca.gov)



**Deadlines for Submitting Applications for Supplemental Funding for Urgent Needs<sup>1</sup>**

<b>Fiscal Year</b>	<b>Scheduled Judicial Council Business Meeting</b>	<b>Application Deadline</b>
2013-2014	October 25, 2012	October 1, 2013
2013-2014	December 13, 2013	November 5, 2013
2013-2014	January 23, 2014	December 16, 2013
2013-2014	February 20, 2014	January 17, 2014
2014-2015	October 25, 2014	October 1, 2014
2014-2015	December 12, 2014	November 4, 2014

1. Applications for urgent needs due to *unavoidable funding shortfalls* must be received by the Administrative Director of the Courts by no later than October 1 to be considered at the Judicial Council's October business meeting. Applications for urgent needs due to *unforeseen emergencies or unanticipated expenses for existing programs*, to be considered by the Judicial Council at a specific business meeting between November 1 and March 15, must be received by the Administrative Director of the Courts at least 25 business days before the date of that meeting.

**Government Code section 68502.6.**

(a) If the cash balance of the Trial Court Trust Fund is insufficient to support trial court operations during the fiscal year, the Administrative Office of the Courts may transfer funds from any fund identified in subdivision (c) as a loan to the Trial Court Trust Fund. The total amount of outstanding loans shall not exceed one hundred fifty million dollars (\$150,000,000) at any time during the fiscal year. The Administrative Office of the Courts shall not authorize a loan pursuant to this section to provide cash resources to any court that has not first provided a balanced budget approved by the Judicial Council.

(b) The Administrative Office of the Courts may transfer funds from the Trial Court Trust Fund for the repayment of the loan described in subdivision (a). Interest shall not be charged or paid on any loan authorized pursuant to this section and all loans shall be repaid within two years from the date on which the loan originated. The authority to transfer funds provided by this section shall not interfere with the objectives for which the funds identified in subdivision (c) were created. This section shall not be construed to provide additional expenditure authority to the Trial Court Trust Fund.

(c) Moneys in the following funds shall be available for transfer to the Trial Court Trust Fund as a loan for cash flow purposes:

- (1) The State Court Facilities Construction Fund.
- (2) The Immediate and Critical Needs Account of the State Court Facilities Construction Fund.
- (3) The Judicial Branch Workers' Compensation Fund.

(d) For each loan executed pursuant to this section, the Administrative Office of the Courts shall, no later than August 30 of each year, report the following information to the Joint Legislative Budget Committee and the Department of Finance:

- (1) The date of the loan.
- (2) The amount loaned to each court.
- (3) The funding source of the loan.
- (4) The repayment date or proposed repayment date of the loan.

*(Added by Stats. 2013, Ch. 31, Sec. 5. Effective June 27, 2013.)*

## Estimated Cash Flow Worksheet Overview

The operations cash flow worksheet is separated into three sections: Pooled Cash & Cash Equivalents, Cash with County, and the Combined worksheet. These cash flow worksheets show the affects of the monthly activity on the court's cash position, and project if the court will need additional funds to cover operating expenses. The ending balances of the month are used to enter as the beginning balance for the following month template. It is encouraged to project out multiple months in order to identify cash flow issues ahead of time. If the Ending Cash & Cash Equivalents balance in the Combined section is negative at any point, the court may need to submit a request for advance funding. The cash flow workbook should be submitted with all other advance funding request documentation.

### **Pooled Cash & Cash Equivalents**

The Pooled Cash & Cash Equivalents section (Columns A:N) are accounts used for daily operations and that the AOC assists the courts in monitoring. These accounts include Bank of America bank accounts, Capital Shares Investments, and the Local Agency Investment Fund (LAIF). Beginning balances are entered for each account and projected monthly activity is to be entered in the provided cells. The estimated ending balance and total change in cash and cash equivalents are calculated to show the affect of the month's activity in the AOC assisted accounts.

### **Cash with County/Other**

The Cash with County/Other (Columns P:W) accounts are held outside of the AOC Treasury. As with the Pooled Cash and Cash Equivalents section, the beginning balance(s) are entered along with the projected activity for the month. The net change and ending balance for cash held outside of the AOC are then calculated.

Some courts transfer funds from the pooled accounts to the county accounts for payroll expenses, and vice versa, dependent on which account is debited for payroll. With the assumption the transfers are processed electronically, transfers between accounts should occur on corresponding days. Also, due to the reduction of the monthly allocation, it has been requested that funds are transferred from the courts' county/other accounts to the pooled accounts for any cash shortages.

### **Combined Pooled and Cash with County/Other**

The Combined section (Columns AB:AO) shows the court's projected operating cash position in aggregate. This schedule can be used to determine the total health of the court's operating fund. The Ending Cash & Cash Equivalents Balance (Column AN) will indicate a need for assistance if the court will not be able to meet its future obligations. A negative balance at any point in the month should be thoroughly reviewed and a request for advance funding submitted as soon as possible if needed.

## Estimated Cash Flow Worksheet Instructions

**Only enter information in cells shaded this color**

This Estimated Daily Cash Flow shows the daily cash flow during the calendar month in which the cash shortage occurs. The cash shortage amount shown should approximate the requested cash advance amount. If additional cash shortages are expected to occur in subsequent months, the template includes additional monthly schedules to demonstrate the timing and amount of multiple cash shortages.

### **Month One Spreadsheet (REQUIRED)**

- 1) Enter reporting month and year in cells B7 and B8 respectively
- 2) Enter the first day of the month in cell F3
- 3)
  - Run the prior actual closed month Balance Sheet in SAP, and select Operation Funds
  - A) Enter the balances under the Cash and Cash Equivalents section in the spreadsheet labeled "Cash.Equivalent Balance Sheet"
  - B) Balances to enter: Cash with County (120001), Cash Outside of AOC (120002), LAIF (120050), Capital Shares (120051), and the Total Cash & Cash Equivalents
- 4) Enter the days of the month in cells B21:51
- 5)
  - Enter projected operating pooled account inflows in cells D21:51, E21:51, and F21:51,
  - A) If the schedule is prepared in the middle of the month, the total actuals through the current month may be entered in one lump sum on the day before the schedule is prepared
- 6)
  - Enter projected operating pooled account outflows in cells H21:51, I21:51, and J21:51,
  - A) If the schedule is prepared in the middle of the month, the total actuals through the current month may be entered in one lump sum on the day before the schedule is prepared
  - B) Compare the prior day Ending Cash & Cash Equivalents (Column M) balance and operations balance of the corresponding DCR. The balances should be fairly close.
- 7)
  - Enter projected operating outside account inflows in cells S21:51
  - A) If the schedule is prepared in the middle of the month, the total actuals through the current month may be entered in one lump sum on the day before the schedule is prepared
- 8) Enter projected operating outside account outflows in cells T21:51

A) If the schedule is prepared in the middle of the month, the total actuals through the current month may be entered in one lump sum on the day before the schedule is prepared

9) Notes can be entered in cells N21:51, V21:51, AO21:51

**Subsequent Months Spreadsheet (ONLY IF NECESSARY)**

10) Begin with spreadsheet labeled "Month Two"

11) Enter reporting month and year in cells B7 and B8 respectively

12) In Cell H12, "Ending Pooled Balance Previous Month", copy and paste the Ending Cash & Cash Equivalents balance of the previous month's spreadsheet (cell M65).

13) In Cell M12, "End Cash w/ County/Other Previous Month", copy and paste the Ending Balance of the previous month's spreadsheet (cell U65).

14) Enter the days of the month in cells B21:51

15) Enter projected operating pooled account inflows in cells D21:51, E21:51, and F21:51,

16) Enter projected operating pooled account outflows in cells H21:51, I21:51, and J21:51,

17) Enter projected operating outside account inflows in cells S21:51

18) Enter projected operating outside account outflows in cells T21:51

19) Notes can be entered in cells N21:51, V21:51, AO21:51

20) If additional months are needed, use the templates up to "Month Five", and repeat steps 13-19

**Cash & Cash Equivalents Balance Sheet Accounts**

GL Account	Account Name	Balance
120001	Cash with County	
120002	Cash Outside AOC	
120050	ST Invest LAIF	
120051	ST Invest Cap. Shares	240,000.00
	Total Cash & Cash Equivalents	297,250.00

Sample Superior Court												
ESTIMATED CASH FLOWS												
CASH & CASH EQUIVALENTS POOLED (a)												
MONTH : <b>March</b>												
YEAR: <b>2014</b>												
FUND: <b>OPERATING (POOLED)</b>												

  

(a) CASH & CASH EQUIVALENTS POOLED	
AS OF: <b>March 1, 2014</b>	
Beginning Balances	
CASH:	\$ 57,250
CASH EQUIVALENTS:	
Capital Shares Money Market Fund	240,000
LAIF	-
<b>Subtotal</b>	<b>\$ 240,000</b>
<b>Total CASH &amp; CASH EQUIVALENTS POOLED</b>	<b>\$ 297,250</b>

  

(b) CASH with COUNTY/OTHER	
AS OF: <b>March 1, 2014</b>	
Beginning Balances	
CASH with COUNTY	\$ -
CASH OUTSIDE OF AOC	\$ -
<b>Total CASH with COUNTY/OTHER</b>	<b>\$ -</b>

  

TOTAL CASH RESOURCES	
	<b>\$ 297,250</b>

  

Day	Week-Day	Beginning Cash & Cash Equivalents Balance	INFLOWS:				OUTFLOWS:				NET CASH FLOW	Ending Cash & Cash Equivalents Balance	Notes
			State Financing Sources	Other Financing Sources	Grants	SUBTOTAL	Payroll	Staff Benefits	AP	SUBTOTAL			
		\$ 297,250				\$0					\$0	\$ 297,250	
1	Saturday	297,250				\$0					\$0	297,250	
2	Sunday	297,250				\$0					\$0	297,250	
3	Monday	297,250				\$0					\$0	297,250	
4	Tuesday	297,250		\$10,000		\$10,000			(\$1,700)		(\$1,700)	305,550	
5	Wednesday	305,550				\$0			(\$5,600)		(\$5,600)	219,950	
6	Thursday	219,950				\$0			(\$2,000)	(\$40,000)	(\$42,000)	177,950	
7	Friday	177,950		\$2		\$2			(\$25,000)		(\$25,000)	152,952	
8	Saturday	152,952				\$0					\$0	152,952	
9	Sunday	152,952				\$0					\$0	152,952	
10	Monday	152,952				\$0			(\$8,000)		(\$8,000)	144,952	
11	Tuesday	144,952		\$7,500		\$7,500			(\$20,000)		(\$20,000)	132,452	
12	Wednesday	132,452				\$0			(\$40,000)		(\$40,000)	92,452	
13	Thursday	92,452				\$0			(\$20,000)		(\$20,000)	72,452	
14	Friday	72,452	\$140,000			\$140,000			(\$306)		(\$306)	212,146	
15	Saturday	212,146				\$0					\$0	212,146	
16	Sunday	212,146				\$0					\$0	212,146	
17	Monday	212,146				\$0			(\$692)		(\$692)	211,454	
18	Tuesday	211,454				\$0			(\$2,000)		(\$2,000)	209,454	
19	Wednesday	209,454				\$0			(\$80,000)		(\$80,000)	127,454	
20	Thursday	127,454				\$0			(\$40,000)		(\$40,000)	87,454	
21	Friday	87,454				\$0			(\$4,500)		(\$4,500)	82,954	
22	Saturday	82,954				\$0					\$0	82,954	
23	Sunday	82,954				\$0					\$0	82,954	
24	Monday	82,954				\$0			(\$20,000)		(\$20,000)	62,954	
25	Tuesday	62,954				\$0			(\$3,500)		(\$3,500)	59,454	
26	Wednesday	59,454	\$1,100			\$1,100			(\$10,000)		(\$10,000)	49,454	
27	Thursday	49,454				\$0					\$0	49,454	
28	Friday	49,454				\$0					\$0	49,454	
29	Saturday	49,454				\$0					\$0	49,454	
30	Sunday	49,454				\$0					\$0	49,454	
31	Monday	49,454				\$0					\$0	49,454	
<b>MONTHLY TOTALS</b>		<b>\$ 297,250</b>	<b>\$ 141,100</b>	<b>\$ 17,502</b>	<b>\$ -</b>	<b>\$ 158,602</b>	<b>\$ (160,000)</b>	<b>\$ (80,000)</b>	<b>\$ (205,298)</b>	<b>\$ (445,298)</b>	<b>\$ (286,696)</b>	<b>\$ 10,554</b>	

Sample Superior Court						
ESTIMATED CASH FLOWS						
<b>(b) CASH with COUNTY/OTHER</b>						
AS OF: March 1, 2014						
			Beginning Balances			
CASH with COUNTY			\$	-		
CASH OTHER			\$	-		
<b>Total CASH with COUNTY/OTHER</b>			<b>\$</b>	<b>-</b>		
Day	Week-Day	Beginning Balance	INFLOWS:	OUTFLOWS:	Ending Balance	Notes
			Payroll Replenishment	Payroll		
1	Saturday	-			-	
2	Sunday	-			-	
3	Monday	-			-	
4	Tuesday	-			-	
5	Wednesday	-			-	
6	Thursday	-			-	
7	Friday	-			-	
8	Saturday	-			-	
9	Sunday	-			-	
10	Monday	-			-	
11	Tuesday	-			-	
12	Wednesday	-			-	
13	Thursday	-			-	
14	Friday	-			-	
15	Saturday	-			-	
16	Sunday	-			-	
17	Monday	-			-	
18	Tuesday	-			-	
19	Wednesday	-			-	
20	Thursday	-			-	
21	Friday	-			-	
22	Saturday	-			-	
23	Sunday	-			-	
24	Monday	-			-	
25	Tuesday	-			-	
26	Wednesday	-			-	
27	Thursday	-			-	
28	Friday	-			-	
29	Saturday	-			-	
30	Sunday	-			-	
31	Monday	-			-	
<b>MONTHLY TOTALS</b>		\$ -	\$ -	\$ -	-	



**Sample Superior Court**  
**ESTIMATED CASH FLOWS**

**COMBINED POOLED CASH & CASH EQUIV.**  
**and CASH WITH COUNTY**

MONTH : March  
YEAR : 2014  
  
FUND : OPERATING

(a) CASH & CASH EQUIVALENTS POOLED	
AS OF: March 1, 2014	
	Beginning Balances
CASH:	\$ 57,250
CASH EQUIVALENTS:	
Capital Shares Money Market Fund	240,000
LAIF	-
Subtotal	\$ 297,250
OTHER	-
<b>Total CASH &amp; CASH EQUIVALENTS POOLED</b>	<b>\$ 297,250</b>

(b) CASH with COUNTY/OTHER	
AS OF: March 1, 2014	
	Beginning Balances
CASH with COUNTY	\$ -
CASH OTHER	\$ -
<b>Total CASH with COUNTY/OTHER</b>	<b>\$ -</b>

<b>TOTAL CASH RESOURCES</b>
<b>\$ 297,250</b>

Day	Week-Day	Beginning Cash & Cash Equivalents Balance	INFLOWS:				OUTFLOWS:				NET CASH FLOW	Ending Cash & Cash Equivalents Balance	Notes	
			State Financing Sources	Other Financing Sources	Grants	SUBTOTAL	Payroll	Staff Benefits	AP	SUBTOTAL				
1	Saturday	\$ 297,250	0	0	0	\$0	0	0	0	0	0	0	\$ 297,250	
2	Sunday	297,250	0	0	0	\$0	0	0	0	0	0	0	297,250	
3	Monday	297,250	0	0	0	\$0	0	0	0	0	0	0	297,250	
4	Tuesday	297,250	0	10,000	0	\$10,000	0	0	(1,700)	0	(\$1,700)	8,300	305,550	
5	Wednesday	305,550	0	0	0	\$0	(80,000)	0	(5,600)	0	(\$85,600)	(85,600)	219,950	
6	Thursday	219,950	0	0	0	\$0	0	(40,000)	(2,000)	0	(\$42,000)	(42,000)	177,950	
7	Friday	177,950	0	2	0	\$2	0	0	(25,000)	0	(\$25,000)	(24,998)	152,952	
8	Saturday	152,952	0	0	0	\$0	0	0	0	0	\$0	0	152,952	
9	Sunday	152,952	0	0	0	\$0	0	0	0	0	\$0	0	152,952	
10	Monday	152,952	0	0	0	\$0	0	0	(8,000)	0	(\$8,000)	(8,000)	144,952	
11	Tuesday	144,952	0	7,500	0	\$7,500	0	0	(20,000)	0	(\$20,000)	(12,500)	132,452	
12	Wednesday	132,452	0	0	0	\$0	0	0	(40,000)	0	(\$40,000)	(40,000)	92,452	
13	Thursday	92,452	0	0	0	\$0	0	0	(20,000)	0	(\$20,000)	(20,000)	72,452	
14	Friday	72,452	140,000	0	0	\$140,000	0	0	(306)	0	(\$306)	139,694	212,146	
15	Saturday	212,146	0	0	0	\$0	0	0	0	0	\$0	0	212,146	
16	Sunday	212,146	0	0	0	\$0	0	0	0	0	\$0	0	212,146	
17	Monday	212,146	0	0	0	\$0	0	0	(692)	0	(\$692)	(692)	211,454	
18	Tuesday	211,454	0	0	0	\$0	0	0	(2,000)	0	(\$2,000)	(2,000)	209,454	
19	Wednesday	209,454	0	0	0	\$0	(80,000)	0	(2,000)	0	(\$82,000)	(82,000)	127,454	
20	Thursday	127,454	0	0	0	\$0	0	(40,000)	(40,000)	0	(\$80,000)	(80,000)	47,454	
21	Friday	47,454	0	0	0	\$0	0	0	(4,500)	0	(\$4,500)	(4,500)	42,954	
22	Saturday	42,954	0	0	0	\$0	0	0	0	0	\$0	0	42,954	
23	Sunday	42,954	0	0	0	\$0	0	0	0	0	\$0	0	42,954	
24	Monday	42,954	0	0	0	\$0	0	0	(20,000)	0	(\$20,000)	(20,000)	22,954	
25	Tuesday	22,954	0	0	0	\$0	0	0	(3,500)	0	(\$3,500)	(3,500)	19,454	
26	Wednesday	19,454	1,100	0	0	\$1,100	0	0	(10,000)	0	(\$10,000)	(8,900)	10,554	
27	Thursday	10,554	0	0	0	\$0	0	0	0	0	\$0	0	10,554	
28	Friday	10,554	0	0	0	\$0	0	0	0	0	\$0	0	10,554	
29	Saturday	10,554	0	0	0	\$0	0	0	0	0	\$0	0	10,554	
30	Sunday	10,554	0	0	0	\$0	0	0	0	0	\$0	0	10,554	
31	Monday	10,554	0	0	0	\$0	0	0	0	0	\$0	0	10,554	
<b>MONTHLY TOTALS</b>		<b>\$ 297,250</b>	<b>\$ 141,100</b>	<b>\$ 17,502</b>	<b>\$ -</b>	<b>\$ 158,602</b>	<b>\$ (160,000)</b>	<b>\$ (80,000)</b>	<b>\$ (205,298)</b>	<b>\$ (445,298)</b>	<b>\$ (286,696)</b>	<b>\$ 10,554</b>		

## Budget and Actual/Projections

**Only enter information in cells shaded this color**

The Budget and Actual/Projections template provides year-to-date actuals and projected fund balances from receipt of the Cash Advance through full recovery of the advance. An adequate fund balance should be displayed throughout the projected period, from receipt of the Cash Advance through its full recovery. Following receipt of the Cash Advance, the projected monthly recovery amounts will be deducted from the court's future monthly State allocations.

### **Current FY**

- 1) Enter Court Name in cell B1
- 2) Enter fiscal year in format YYYY-YYYY in cell B2
- 3) Run balance sheet for previous year end (Period 13)
  - A) Enter ending fund balance in cell B36 for "Fiscal Year Beginning Reserve"
- 5) Run actual to budget report from Phoenix in business warehouse application
  - A) Enter budget totals in cells B7:B9, B18:B24, B27:B28
  - B) Enter annual or projected amount revenues and expenses in each month's section shaded in yellow. Enter actuals through last closed month and then projections through the rest of the year
  - C) Advance proceeds should be entered in the month received on row 12 (Advance Received). Reductions to the court's allocation to recover the advance should be entered on row 13 (Advance Reduction) throughout the length of the recovery plan
- 6) Enter actual ending fund balance for each closed month in row 33
  - A) Compare the actual to the calculated ending fund balance in the columns labeled "Total Actual/Projection"
- 7) Repeat steps 1-6 for worksheets "Budget Year" and "Budget Year +1" if needed
  - A) The ending projected fund balance from the previous year can be entered in cell B36 "Fiscal Year Beginning Reserve" if the previous fiscal year is not closed

### **Advance Recovery**

- 1) Enter amount of advance in cell B4
- 2) Enter date advance received in cell C4
- 3) Enter the number of payments that will be made to recover the advance in cell B5
- 4) Enter the first of the month when reductions will begin (MM/01/YYYY)

A recovery schedule will be calculated. This information can be used to enter projected advance reduction amounts on row 13 (Advance Reduction) as mentioned above

BUDGET and ACTUAL/PROJECTIONS

	TOTALS				JULY				
	ANNUAL BUDGET	ACTUAL	PROJECTION	TOTAL ACTUAL/PROJECTION	ANNUAL BUDGET VS TOTAL ACTUAL/PROJECTION	STRAIGHT LINE MONTHLY BUDGET	ACTUAL	PROJECTION	TOTAL ACTUAL/PROJECTION
Trial Court Revenue	5,300,000	3,834,000	1,460,000	5,294,000	(6,000)	441,667	664,000		664,000
Trial Court Reimbursement	1,300,000	677,300	196,000	873,300	(426,700)	108,333	(5,700)		(5,700)
Prior Year Revenue		0	450,000	450,000	450,000	0			0
<b>Total Court Revenue</b>	<b>6,600,000</b>	<b>4,511,300</b>	<b>2,106,000</b>	<b>6,617,300</b>	<b>17,300</b>	<b>550,000</b>	<b>658,300</b>	<b>0</b>	<b>658,300</b>
Advance Received		0	50,000	50,000	50,000				0
Advance Reduction		0	(50,000)	(50,000)	(50,000)				0
<b>Total Advance Activity</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INFLOWS</b>	<b>6,600,000</b>	<b>4,511,300</b>	<b>2,106,000</b>	<b>6,617,300</b>	<b>17,300</b>	<b>550,000</b>	<b>658,300</b>	<b>0</b>	<b>658,300</b>
Personnel Services	(5,400,000)	(3,710,000)	(1,815,000)	(5,525,000)	(125,000)	(450,000)	(493,000)		(493,000)
Operating Expenses	(1,300,000)	(820,000)	(434,000)	(1,254,000)	46,000	(108,333)	(22,000)		(22,000)
Special Items of Expense		(34,000)	(4,000)	(38,000)	(38,000)	0	(2,000)		(2,000)
Capital Costs		0	0	0	0	0			0
Internal Cost Recovery		0	0	0	0	0			0
Prior Year Expense		0	0	0	0	0			0
Repayment of Loan		0	0	0	0	0			0
<b>TOTAL OUTFLOWS</b>	<b>(6,700,000)</b>	<b>(4,564,000)</b>	<b>(2,253,000)</b>	<b>(6,817,000)</b>	<b>(117,000)</b>	<b>(558,333)</b>	<b>(517,000)</b>	<b>0</b>	<b>(517,000)</b>
OPERATION TRANSFERS IN	800,000	0	0	0	(800,000)	66,667			0
OPERATION TRANSFERS OUT	(800,000)	0	0	0	800,000	(66,667)			0
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET CHANGE</b>	<b>(100,000)</b>	<b>(52,700)</b>	<b>(147,000)</b>	<b>(199,700)</b>	<b>(99,700)</b>	<b>(8,333)</b>	<b>141,300</b>	<b>0</b>	<b>141,300</b>
<b>ENDING COURT RESERVES</b>	<b>125,035</b>			<b>25,335</b>	<b>(99,700)</b>				<b>366,335</b>

FISCAL YEAR BEGINNING RESERVE 225,035

ADVANCE AMOUNT 50,000  
# OF REPAYMENTS 1  
REPAYMENT/MONTH 50,000

COURT  
FISCAL YEAR



BUDGET and ACTUAL/PROJECTIONS

	TOTALS				ANNUAL BUDGET VS TOTAL ACTUAL/PROJECTION	STRAIGHT LINE MONTHLY BUDGET	JULY		TOTAL ACTUAL/PROJECTION
	ANNUAL BUDGET	ACTUAL	PROJECTION	TOTAL ACTUAL/PROJECTION			ACTUAL	PROJECTION	
Trial Court Revenue		0	0	0	0	0			0
Trial Court Reimbursement		0	0	0	0	0			0
Prior Year Revenue		0	0	0	0	0			0
Total Court Revenue	0	0	0	0	0	0	0	0	0
Advance Received		0	0	0	0				0
Advance Reduction		0	0	0	0				0
Total Advance Activity	0	0	0	0	0	0	0	0	0
<b>TOTAL INFLOWS</b>	0	0	0	0	0	0	0	0	0
Personnel Services		0	0	0	0	0			0
Operating Expenses		0	0	0	0	0			0
Special Items of Expense		0	0	0	0	0			0
Capital Costs		0	0	0	0	0			0
Internal Cost Recovery		0	0	0	0	0			0
Prior Year Expense		0	0	0	0	0			0
Repayment of Loan		0	0	0	0	0			0
<b>TOTAL OUTFLOWS</b>	0	0	0	0	0	0	0	0	0
OPERATION TRANSFERS IN		0	0	0	0	0			0
OPERATION TRANSFERS OUT		0	0	0	0	0			0
<b>TOTAL OTHER SOURCES</b>	0	0	0	0	0	0	0	0	0
<b>NET CHANGE</b>	0	0	0	0	0	0	0	0	0
<b>ENDING COURT RESERVES</b>	0			0	0				0

FISCAL YEAR BEGINNING RESERVE



ADVANCE AMOUNT	50,000
# OF REPAYMENTS	1
REPAYMENT/MONTH	50,000

COURT  
FISCAL YEAR



BUDGET and ACTUAL/PROJECTIONS

	TOTALS				ANNUAL BUDGET VS TOTAL ACTUAL/PROJECTION	STRAIGHT LINE MONTHLY BUDGET	JULY		TOTAL ACTUAL/PROJECTION
	ANNUAL BUDGET	ACTUAL	PROJECTION	TOTAL ACTUAL/PROJECTION			ACTUAL	PROJECTION	
Trial Court Revenue		0	0	0	0	0			0
Trial Court Reimbursement		0	0	0	0	0			0
Prior Year Revenue		0	0	0	0	0			0
Total Court Revenue	0	0	0	0	0	0	0	0	0
Advance Received		0	0	0	0				0
Advance Reduction		0	0	0	0				0
Total Advance Activity	0	0	0	0	0	0	0	0	0
<b>TOTAL INFLOWS</b>	0	0	0	0	0	0	0	0	0
Personnel Services		0	0	0	0	0			0
Operating Expenses		0	0	0	0	0			0
Special Items of Expense		0	0	0	0	0			0
Capital Costs		0	0	0	0	0			0
Internal Cost Recovery		0	0	0	0	0			0
Prior Year Expense		0	0	0	0	0			0
Repayment of Loan		0	0	0	0	0			0
<b>TOTAL OUTFLOWS</b>	0	0	0	0	0	0	0	0	0
OPERATION TRANSFERS IN		0	0	0	0	0			0
OPERATION TRANSFERS OUT		0	0	0	0	0			0
<b>TOTAL OTHER SOURCES</b>	0	0	0	0	0	0	0	0	0
<b>NET CHANGE</b>	0	0	0	0	0	0	0	0	0
<b>ENDING COURT RESERVES</b>	0			0	0				0

FISCAL YEAR BEGINNING RESERVE



ADVANCE AMOUNT	50,000
# OF REPAYMENTS	1
REPAYMENT/MONTH	50,000

**Advance Recovery Schedule**

	Amount	Date Received
Advance	\$50,000.00	April 1, 2014
# of Reductions	1	
Reduction/Month	\$50,000.00	

Month Payments Begin **May-14**

Month	Advance Recovery
May-14	\$50,000.00
June-14	\$0.00
July-14	\$0.00
August-14	\$0.00
September-14	\$0.00
October-14	\$0.00
November-14	\$0.00
December-14	\$0.00
January-15	\$0.00
February-15	\$0.00
March-15	\$0.00
April-15	\$0.00
May-15	\$0.00
June-15	\$0.00
July-15	\$0.00
August-15	\$0.00
September-15	\$0.00
October-15	\$0.00
November-15	\$0.00
December-15	\$0.00
January-16	\$0.00
February-16	\$0.00
March-16	\$0.00
April-16	\$0.00
Total Reduction	\$50,000.00