



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: December 14, 2010

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| Title | Agenda Item Type |
| Trial Courts: Reinstate Local Responsibility for Fiscal Management of the Superior Courts of Glenn and Placer Counties | Action Required |
| Rules, Forms, Standards, or Statutes Affected | Effective Date |
| None | January 1, 2011 |
| Recommended by | Date of Report |
| William C. Vickrey, Administrative Director of the Courts | November 19, 2010 |
| Jody Patel, Regional Administrative Director Northern/Central Region | Contact |
| | Jody Patel, 916-263-1333 jody.patel@jud.ca.gov |
| | Curt Soderlund, 916-263-5512 curt.soderlund@jud.ca.gov |
| Curt Soderlund, Director Trial Court Administrative Services Division | |

Executive Summary

The Administrative Director of the Courts recommends that effective January 1, 2011, the Judicial Council reinstate local responsibility for fiscal management of the Superior Courts of Placer and Glenn Counties. On April 23, 2009, the Judicial Council directed the Administrative Director of the Courts to provide oversight for the fiscal operations of those courts under Government Code section 77206.1. The courts have met the criteria for this action by significantly improving their fiscal condition since fiscal year 2008–2009, establishing internal fiscal oversight controls, implementing appropriate financial and operating policies and procedures, stabilizing revenue and expenditure streams, and having sufficient operating and emergency reserves to warrant this recommendation.

Recommendation

The Superior Courts of Glenn and Placer Counties have stabilized their respective fiscal conditions through measures identified below, including satisfying the operating and emergency reserve policy requirements as well as full repayment of the deficiency advance provided by the Judicial Council. It is therefore recommended that the fiscal oversight directed by the Judicial Council on April 23, 2009, under Government Code section 77206.1 be terminated. The presiding judges, assistant presiding judges, court executive officers, and staff from both courts are to be commended for the positive measures taken to correct the financial difficulties experienced during the 2008–2009 and 2009–2010 fiscal years.

Previous Council Action

On April 23, 2009, the Judicial Council, under Government Code section 77206.1, directed the Administrative Director of the Courts to provide oversight of the fiscal operations of the Superior Courts of Glenn and Placer Counties until the immediate and long-term fiscal condition of each court becomes stable and court expenditures do not exceed the courts' budget allocations set by the Judicial Council. The council also established that it would determine when the oversight should be terminated.

The council took this action because both courts had expenses that exceeded their budget allocations set by the council and had exhausted court reserves, resulting in budget deficits in fiscal year 2008–2009.

Rationale for Recommendation

As a result of the April 23, 2009, council action, the Administrative Director of the Courts delegated the fiscal oversight responsibility of the Superior Courts of Placer and Glenn Counties to Jody Patel, Regional Administrative Director, Northern/Central Region. At the time, projections for each court indicated cash deficits by the end of FY 2008–2009. Fiscal oversight of the Superior Court of Glenn County was redelegated to Curt Soderlund, Director, Trial Court Administrative Services on May 18, 2009. Since April 23, 2009, both Ms. Patel and Mr. Soderlund have been responsible for financial decisions of these courts to ensure that each court's budget is in balance and stable and that local operating practices and procedures can support appropriate fiscal management. Despite the dire fiscal conditions facing the state, each court has taken various measures to establish fiscal controls, increase revenue streams, manage expenditures to stabilize its fiscal status, and otherwise improve its management and administration.

Superior Court of Placer County

Presiding Judge Alan Pineschi, Assistant Presiding Judge Charles Wachob, and Court Executive Officer Jake Chatters have worked collaboratively with Jody Patel to reestablish the fiscal stability of the court.

During FY 2008–2009, it was determined that this court would have a deficit of \$555,317 by the end of the year. To ensure that the court could end the year with a positive balance, the Judicial Council granted a deficiency request of \$555,317. In addition, the court was provided with a \$650,000 deficiency advance for cash flow purposes for FY 2009–2010. This amount was to be repaid by the court in 24 months. Since this action by the Judicial Council, the court has undertaken numerous actions to ensure fiscal stability, including:

- Filled the vacant court executive officer position at the end of May 2009.
- Established formal processes and documentation of delegations of authority consistent with California Rules of Court, rule 10.603.
- Developed new financial policies and procedures concerning such areas as purchasing and payments, cash handling and manual receipts, inventory control and asset management, travel and related reimbursement practices, and business meals.
- Eliminated excess management positions and reduction in workforce of 36 staff positions.
- Implemented court closure and furlough programs (total of 24 furlough days for unrepresented staff and 12 furlough days for represented staff).
- Closed two courtrooms and reduced usage of the Assigned Judges Program, with commensurate reductions in security and courtroom staff.
- Discontinued financial participation in certain discretionary community programs.
- Reduced the court security budget to match the allocation received from the Judicial Council (reduction of approximately \$475,000).
- Streamlined the process for administering civil assessments on failures to appear and as a result increased annual revenue by more than \$350,000.
- Implemented various reductions in goods and services, such as information technology purchases.
- Entered FY 2010–2011 with the required operating and emergency reserves (\$877,622) and a total positive fund balance of \$1,177,000.
- Repaid the deficiency advance of \$650,000 provided to the court by the Judicial Council in 16 months.

Superior Court of Glenn County

Presiding Judge Donald Byrd has overseen the implementation of similar improvement measures, working in conjunction with Court Executive Officer Janelle Bartlett and Mr. Soderlund.

It was anticipated that this court would end FY 2008–2009 with a deficit. Therefore, the Judicial Council granted deficiency funding of \$39,356, which allowed the court to end the year with a positive balance. In addition, the court was provided an \$85,000 deficiency advance for cash-flow purposes for FY 2009–2010, which was to be repaid in 24 months. Since this action by the Judicial Council, the court has undertaken numerous actions to ensure fiscal stability, including:

- Filled the vacant court executive officer position at the beginning of January, 2010.

- Participated in training to improve use of the Phoenix Financial System for more accurate revenue and expenditure projections.
- Implemented court closure and furlough programs, and through collective bargaining activities, deferred the implementation of a scheduled 4 percent cost-of-living adjustment for court employees.
- Reduced participation in the Family Law Facilitator Self-Help Assistance and Referral Program.
- Maintained vacancies for the assistant court executive officer and fiscal analyst positions.
- Negotiated a reimbursement of funds from the County Court Construction Fund to the court's Trial Court Trust Fund.
- Streamlined various financial policies and procedures and worked with the AOC staff to improve revenue and expenditure analyses.
- Entered FY 2010–2011 with the required operating and emergency reserves (\$135,949) and a total positive fund balance of approximately \$206,000.
- Repaid the deficiency advance of \$85,000 to the Judicial Council in 16 months.
- Repaid an additional cash advance of \$296,000 related to the delay in reimbursement of federal grant funding, which had caused cash flow problems.

Comments, Alternatives Considered, and Policy Implications

No other alternatives were considered as only the Judicial Council has the authority to terminate fiscal oversight for both of these courts. The Northern/Central Regional Office and Trial Court Administrative Services Division will continue to be available to provide support to these courts as needed.

Implementation Requirements, Costs, and Operational Impacts

Approval of this recommendation does not have a fiscal impact as the oversight provided by the AOC was at no cost to the courts. This recommendation, however, will allow the presiding judge and court executive officer of each court to resume authority over all fiscal decisions affecting their respective courts under California Rules of Court, rule 10.603(b)(1)(F) and 10.603(c)(6).

Attachments

1. Administrative Office of the Courts Fund Balance Policy
2. Letter dated April 29, 2009, to Presiding Judge Robert P. McElhany, Superior Court of Placer County
3. Letter dated April 29, 2009, to Presiding Judge Donald Cole Byrd, Superior Court of Glenn County
4. Letter dated May 18, 2009, to Presiding Judge Donald Cole Byrd, Superior Court of Glenn County

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.



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RONALD M. GEORGE
Chief Justice of California
Chair of the Judicial Council

WILLIAM C. VICKREY
Administrative Director of the Courts

RONALD G. OVERHOLT
Chief Deputy Director

April 29, 2009

Hon. Robert P. McElhany
Presiding Judge of the Superior Court of California,
County of Placer
10820 Justice Center Drive
P.O. Box 619072
Roseville, California 95661-9072

Re: Judicial Council Action

Dear Presiding Judge McElhany:

On April 15, 2009, I received your electronic mail notice in which you advised me of the Superior Court of Placer County's anticipated budget deficit for the current fiscal year. As required by Government Code section 77206.1, I advised the Judicial Council of this unfortunate development. The council addressed this matter at its April 23, 2009, meeting. After noting its appreciation that the court appropriately brought this matter to my attention and for the court's cooperation to date, the council took action as authorized by section 77206.1 and directed me to provide oversight of the financial operations of the court until the immediate and long-term fiscal condition of the court is stable and court expenditures do not exceed the budget allocated by the council. Among other actions, the council also directed that periodic progress reports be provided to the council concerning the fiscal status of the court; the first report must be submitted no later than October 2009.

Hon. Robert P. McElhany

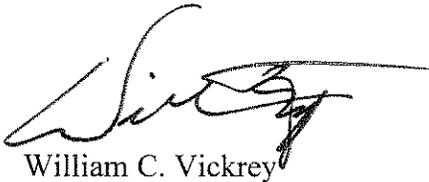
April 29, 2009

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I know that Jody Patel, Curt Soderlund, and others from the Administrative Office of the Courts (AOC) have been working closely with you and the court to assess the court's fiscal condition and to develop and implement strategies to rectify this situation. Ms. Patel has also been serving as the court's Interim Executive Officer, at the court's request. Please be advised that I have assigned Ms. Patel to provide the direct oversight of the court's financial operations in furtherance of the Judicial Council's direction to me, and to keep me fully apprised of developments so that the required progress reports can be provided to the council. She will continue to maintain regular communications with you as the presiding judge (and the full bench as requested). When the court appoints a new executive officer, Ms. Patel will work closely with that individual. Ms. Patel will continue to be responsible for financial decisions and procedures until the court's budget is in balance and stable and local operating practices and procedures are able to support appropriate fiscal management. When those conditions are met, documentation to that effect will be presented to the Judicial Council and I will recommend that the council terminate the fiscal oversight established under Government Code section 77206.1.

Finally, please note that the AOC will dedicate all necessary resources to assist the court in returning to fiscal stability as quickly as possible, and to assure that systems and procedures are in place to provide appropriate oversight and accountability of court operations. Please extend my thanks to your court for its cooperative and constructive leadership in addressing these serious and difficult issues.

Sincerely,



William C. Vickrey
Administrative Director of the Courts

WCV/WLK/dag

cc: · Hon. Ronald M. George, Chief Justice of California and Chair of the Judicial Council
Mr. Ronald G. Overholt, Chief Deputy Director
Ms. Jody Patel, Regional Administrative Director, AOC Northern/Central Region
and Interim Executive Officer, Superior Court of Placer County



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WILLIAM C. VICKREY
Administrative Director of the Courts

RONALD G. OVERHOLT
Chief Deputy Director

April 29, 2009

Hon. Donald Cole Byrd
Presiding Judge of the Superior Court of California,
County of Glenn
526 West Sycamore Street
Willows, California 95988-2746

Re: Judicial Council Action

Dear Presiding Judge Byrd:

On April 20, 2009, I received an electronic mail message from Tina Burkhart, the court's executive officer, confirming the Superior Court of Glenn County's anticipated budget deficit for the current fiscal year. As required by Government Code section 77206.1, I advised the Judicial Council of this unfortunate development. The council addressed this matter at its April 23, 2009, meeting. After noting its appreciation that the court appropriately brought this matter to my attention and for the court's cooperation to date, the council took action as authorized by section 77206.1 and directed me to provide oversight of the financial operations of the court until the immediate and long-term fiscal condition of the court is stable and court expenditures do not exceed the budget allocated by the council. Among other actions, the council also directed that periodic progress reports be provided to the council concerning the fiscal status of the court; the first report must be submitted no later than October 2009.

Hon. Donald Cole Byrd

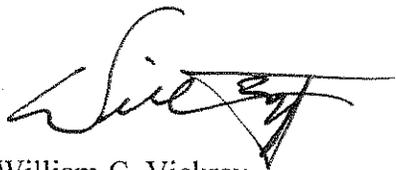
April 29, 2009

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I know that Jody Patel and others from the Administrative Office of the Courts (AOC) have been working closely with Ms. Burkhart to assess the court's fiscal condition and to develop and implement strategies to rectify this situation. Please be advised that I have assigned Ms. Patel to provide the direct oversight of the court's financial operations in furtherance of the Judicial Council's direction to me, and to keep me fully apprised of developments so that the required progress reports can be provided to the council. She will work closely with you as the presiding judge and with the court's executive officer. Ms. Patel will be responsible for financial decisions and procedures until the court's budget is in balance and stable and local operating practices and procedures are able to support appropriate fiscal management. When those conditions are met, documentation to that effect will be presented to the Judicial Council and I will recommend that the council terminate the fiscal oversight established under Government Code section 77206.1.

Finally, please note that the AOC will dedicate all necessary resources to assist the court in returning to fiscal stability as quickly as possible, and to assure that systems and procedures are in place to provide appropriate oversight and accountability of court operations. Thank you for your cooperation and leadership in addressing these issues.

Sincerely,



William C. Vickrey

Administrative Director of the Courts

WCV/WLK/dag

cc: Hon. Ronald M. George, Chief Justice of California and Chair of the Judicial Council
Mr. Ronald G. Overholt, Chief Deputy Director
Ms. Jody Patel, Regional Administrative Director, AOC Northern/Central Region
Ms. Tina M. Burkhart, Court Executive Officer, Superior Court of Glenn County



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WILLIAM C. VICKREY
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RONALD G. OVERHOLT
Chief Deputy Director

May 18, 2009

Hon. Donald Cole Byrd
Presiding Judge of the Superior Court of California,
County of Glenn
526 West Sycamore Street
Willows, California 95988-2746

Re: Fiscal Oversight Assignment

Dear Presiding Judge Byrd:

On April 29, 2009, I wrote you about the action the Judicial Council took on April 23, 2009, under Government Code section 77206.1, to address the anticipated budget deficit of the Superior Court of Glenn County for the current fiscal year. In that letter, I advised you that I had assigned Ms. Jody Patel to provide the direct oversight of the court's financial operations in furtherance of the Judicial Council's direction to me. I know Ms. Patel and others from the Administrative Office of the Courts (AOC) have been working closely with you and with court management to stabilize the court's fiscal condition. In particular, Curt Soderlund, Director of the AOC's Trial Court Administrative Services Division, has been directly involved with Ms. Patel in assisting the court since the concerns initially arose, and has participated in the numerous meetings and telephone conferences with court management and AOC's Finance Division in doing so.

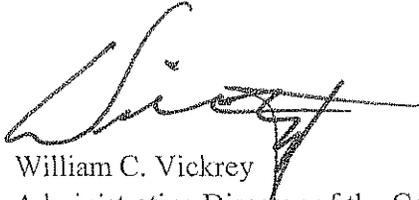
The AOC's objective is to assist the court in returning to financial stability as quickly as possible. To further that objective, and in light of Ms. Patel's ongoing responsibilities as Regional Director of the AOC's Northern/Central Region, I am assigning Mr. Soderlund in place of Ms. Patel to provide the direct oversight of the court's financial operations consistent with the requirements of Government Code section 77206.1 and the Judicial Council's direction to me. This assignment is effective immediately.

Hon. Donald Cole Byrd
May 18, 2009
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Ms. Patel will, of course, continue to be involved with the court as Regional Director and will continue to work closely with Mr. Soderlund to assure that systems are in place to provide appropriate oversight and accountability of court operations.

Thank you again for your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read 'W. Vickrey', with a stylized flourish at the end.

William C. Vickrey
Administrative Director of the Courts

WCV/MH/atg

cc: Hon. Ronald M. George, Chief Justice of California and Chair of the Judicial Council
Mr. Ronald G. Overholt, AOC Chief Deputy Director
Ms. Jody Patel, Regional Administrative Director, AOC Northern/Central Regional
Office
Ms. Tina M. Burkhardt, Court Executive Officer, Superior Court of Glenn County
Mr. Curt Soderlund, Director, AOC Trial Court Administrative Services Division