Legal Title
Judges' Retirement System II Fund

Legal Citation/Authority
Chapter 879, Statutes of 1994
Governmental Code section 75600

Fund Classification
<table>
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<tr>
<th>GAAP Basis</th>
<th>Legal Basis</th>
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<td>Fiduciary/Pension Trust Fund</td>
<td>Nongovernmental/Retirement Funds</td>
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Purpose
This fund will be used to deposit the judges' contribution plus any employer’s contribution and related interest. This fund will be used to disburse the retirement benefits when payable to the judge or his/her surviving beneficiary.

Administering Agency/Organization Code
Public Employees Retirement System/Org 1900

Major Revenue Source
Judges contributions, employer contributions and interest from investments.

Disposition of Fund (upon abolishment)
Retirement allowances payable to judges or their surviving beneficiary.

Appropriation Authority
Continuously appropriated without regard to fiscal year.

State Appropriations Limit
Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from a Retirement Fund.

Comments/Historical Information