Legal Title
Judicial Branch Workers’ Compensation Fund

Legal Citation/Authority
Chapter 905, Statutes of 2002 (SB 2011)
Government Code section 68114.10

Fund Classification
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<th>GAAP Basis</th>
<th>Legal Basis</th>
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<td>Governmental/Special Revenue Funds</td>
<td>Nongovernmental/Working Capital and Revolving Funds</td>
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Purpose
This fund was created as a revolving fund for the purpose of funding workers’ compensation claims for judicial branch employees, including employees of the Administrative Office of the Courts, appellate courts, participating superior courts, Commission on Judicial Performance, and Habeas Corpus Resource Center. Contributions from participating judicial branch employers will be credited to the fund.

This fund is continuously appropriated to pay workers’ compensation claims of Judicial Branch employees and administrative costs.

Administering Agency/Organization Code
 Judicial Branch/Org 0250

Major Revenue Source
- Contributions from participating judicial branch employers.
- Income of whatever nature earned on the Judicial Branch Workers’ Compensation Fund during any fiscal year.

Disposition of Fund (upon abolishment)
Pursuant to Government Code section 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.

Appropriation Authority
Pursuant to Section 68114.10, “Notwithstanding Section 13340 of the Government Code, moneys in the fund are continuously appropriated without regard to fiscal years.”

State Appropriations Limit
Always Excluded – Revenues in this Working Capital and Revolving fund are employer contributions and are not proceeds of taxes. Even after transfer, these funds will never become proceeds of taxes.

Comments/Historical Information