

**COMMONWEALTH OF VIRGINIA
COURT OPERATIONS**

**REPORT ON AUDIT
FOR THE YEAR ENDED
JUNE 30, 2008**



REPORT SUMMARY

This report provides a comprehensive overview of the fiscal operations of the Commonwealth's Circuit and District Courts. We have compiled this information from various sources to show both the courts' collections and their general operating expenses.

Both the Circuit and District Courts collect fines, fees, and costs for the adjudication of cases which come before the courts. In addition, the Circuit Courts record and maintain numerous official documents and, in connection with these duties, collect fees, taxes, and other funds for deposit in both the Commonwealth's and locality's treasuries. The Courts also hold funds for others and amounts pending the adjudication of cases; this report does not include these amounts.

In last year's report, we made three recommendations for consideration by the General Assembly. We have repeated those recommendations in this report since the Joint Legislative Audit and Review Commission has not issued its report. The recommendations concerned the following:

1. The Compensation Board's allocation of excess fees;
2. Whether Clerks of the Circuit Court should continue to earn commissions;
and
3. Whether district courts should deposit their state and local collections
directly into the appropriate treasury.

The General Assembly has incorporated all three recommendations into the Joint Legislative Audit and Review Commission's review of funding for District and Circuit Courts and courthouse construction, operation, and maintenance.

During this year's review, we are making the following recommendation:

The Office of the Executive Secretary, Supreme Court of Virginia, should develop automated reports to monitor compliance with guidance currently provided to ensure consistent accounting and reporting of all transactions affecting both Circuit and District Court operations across the Commonwealth.

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Commonwealth of Virginia

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**Auditor of Public Accounts
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September 3, 2009

The Honorable Timothy M. Kaine
Governor of Virginia
State Capital
Richmond, VA

The Honorable M. Kirkland Cox
Chairman, Joint Legislative Audit
and Review Commission
General Assembly Building
Richmond, Virginia

This is our report of the **Commonwealth of Virginia Court Operations for the fiscal year ended June 30, 2008**. This report is a follow-up to our Collections and Costs of Operating the Circuit and District Courts by Locality report from December 2008. It provides an overview of the complete fiscal operations of the Courts by locality in the Commonwealth. As of June 30, 2008, there are 120 Circuit Courts and 200 District Courts, which represent 77 General District Courts, 75 Juvenile and Domestic Relations Courts, and 48 localities that operate a combined General District and Juvenile and Domestic Relations Court.

This report combines information from a number of sources and is heavily dependent on the Comparative Report of Local Government Revenues and Expenditures report also issued by our office, which is not available until after local governments have their audits.

The *General Information* section provides an explanation of the report information and includes four recommendations for the General Assembly's and the Supreme Court of Virginia's consideration for improving the efficiency of the Courts' fiscal process. One recommendation suggests a change in the method for calculating excess fees, another recommends the elimination of commissions on Commonwealth and Local collections by the Clerks of the Circuit Court, and the third recommendation is that the District Courts deposit their collections directly with the Commonwealth or locality treasury. Finally, we are also recommending that the Supreme Court of Virginia should monitor compliance with guidance currently provided to ensure consistent accounting and reporting of transactions.

The *Notes to Schedules* section includes an explanation of the sources of information presented in the tables. In publishing this report, we have included the Summary Schedule of all localities combined for fiscal year ended June 30, 2008 as well as a revised version of fiscal year ended June 30, 2007. On our website is a copy of this report, as well as an Appendix that includes all of the individual locality schedules. (www.apa.virginia.gov)

We would appreciate your comments and suggestions concerning this report. Our ultimate objective of this report is to provide timely and useful data.

Auditor of Public Accounts

WJK/wdh

General Information

Introduction

This report provides a comprehensive overview of the fiscal operations of the Commonwealth's Circuit and District Courts. We have compiled this information from various sources to show both the courts' collections and their general operating expenses.

Both the Circuit and District Courts collect fines, fees, and costs for the adjudication of cases which come before the courts. In addition, the Circuit Courts record and maintain numerous official documents and, in connection with these duties, collect fees, taxes, and other funds for deposit in both the Commonwealth's and locality's treasuries. The Courts also hold funds for others and amounts pending the adjudication of cases; this report does not include these amounts.

The Commonwealth's courts operate principally by locality and receive support from the Commonwealth and the locality. Generally, the Commonwealth funds salaries and benefits, and provides computer support and training; the localities provide space, equipment, and other operating costs. Some localities also supplement the salaries and benefits of certain court employees or hire employees to work for Circuit Courts.

In addition to the Judges and Court Clerk and other personnel, this report includes the cost of courthouse and courtroom security and process servicing provided by the Sheriff's Office. As discussed later, we have allocated these costs between the Circuit and District Courts and will need to refine this allocation in the future.

Reporting Methodology

This report uses information from the Supreme Court's Financial Management and Case Management Systems, Department of Accounts' Commonwealth Accounting and Reporting System, and the Auditor of Public Accounts' Comparative Report on Local Government Revenues and Expenditures (Comparative Report). We have used these various systems and reports to accumulate information for both Commonwealth and locality expenses to support the Courts.

In using these various systems and reports, we have eliminated duplicate information to ensure that we include both collections and expense information only once. We also made some allocations of cost between the Circuit and District Court systems and have had to assume manpower allocations based on services rendered.

As part of our audits of the Commonwealth, the Supreme Court of Virginia, and the individual circuit and district courts, we have audited the Financial Management and Case Management Systems and the Commonwealth Accounting and Reporting System. Each locality prepares its information for the Comparative Report, and the locality's Certified Public Accounting Firm reviews the information.

Both the Circuit and District Courts receive and hold funds pending the outcome of cases, monies held in trust, and other funds held in a fiduciary manner. This report does not include the

amounts that either the Circuit or District Courts hold for others. Only the fees charged by either court while pending case disposition are included in this report.

Funding Methods

While the Commonwealth and the localities share in the funding of the Circuit and District Courts, the method of funding significantly varies between the two types of courts. We will provide a brief description of the funding methods here and will later discuss some of the unique aspects of these funding methods.

In addition to sharing in the cost of operating the courts, the localities also receive a portion of the collections in both courts. The amounts localities receive from the Courts, whether Circuit or District, typically represent fines and costs assessed on cases brought against individuals under local ordinances. The localities may also receive funds arising from fees and taxes for the recording of property deeds and other transactions.

In addition, the localities receive a share of the Circuit Court collections under a calculation that is extremely difficult to follow. The calculation incorporates processes that date back to when the Circuit Courts funded their operations only from fees. This process no longer applies. We discuss this allocation of circuit court collections below in the section entitled “Excess Fees.”

Following is a general discussion of the funding of District and Circuit Courts with a brief explanation of where the collections go.

District Courts

The Supreme Court of Virginia receives a General Fund appropriation to pay for the salaries and fringe benefits of the Judges and Clerk’s staff for these courts. The Supreme Court also pays for computer support and system development costs from its appropriation; however, we did not allocate these costs to the courts.

The Commonwealth, through the Compensation Board supplemented by locality funding, provides security to the courtrooms and courthouse. The localities provide workspace, courtrooms, and maintenance and operating costs for the facilities.

During fiscal year 2008, District Courts transferred about 75 percent of their collections to the Circuit Court for deposit with the Commonwealth, court’s locality, or town. Although District Courts now have the ability to directly deposit funds with the Commonwealth, court’s locality, or town, and currently direct deposit for certain fees, the practice of transferring funds is a vestige of the system prior to District Court establishment. In addition to having to transfer these collections, the Circuit Courts inconsistently code the District Court collections when received, and therefore accurate reporting on Circuit and District court local revenue collections is hard to obtain. See the discussion in the section entitled “Excess Fees” and our recommendations.

Circuit Courts

The Supreme Court of Virginia receives a General Fund appropriation to pay for the salaries and fringe benefits of the Judges. The Supreme Court also pays for computer support and system development costs from its appropriation; however, we did not allocate these costs to the courts.

The Commonwealth, through the Compensation Board, pays for the salary and fringe benefits of the Clerk of the Circuit Court and most of the staff, as well as the Sheriff's salary and fringe benefit costs for security for the courtrooms and courthouse. Some localities supplement both the Clerk's salary and those of the staff, and in some cases, employ individuals to compliment the Clerk's and Sheriff's staffing. The localities provide workspace, courtrooms, and maintenance and operating costs for the facilities.

Circuit Courts generally deposit their collections not held as a fiduciary directly with the Commonwealth, or court's locality, or town. For presentation in this report, we do not show the transfer of collections from the District Courts to the Circuit Courts as Circuit Court collections, but provide for informational purposes the amount of the transfers separately.

Collections

Courts do not have the authority to spend the revenues they collect. All monies collected go to the Commonwealth, court's locality, or town on a regular basis as defined by the Code of Virginia.

- Commonwealth Collections – District Courts send most Commonwealth collections to the Circuit Courts every Friday and the last day of every month. Circuit Courts send Commonwealth collections, including those monies received from the District Courts, to the state treasury.
- Local Collections – District Courts accumulate local collections and transfer them to the Circuit Courts at month end, except for the following amounts, which they send directly to the local treasurer: Courthouse Security Funds; Jail Admission Fees; Courthouse Maintenance Fees; Local Law Library Fees; Sheriff's Fees; Local Training Academy Fees; and Non-Consecutive Jail Time Fees. Circuit Courts accumulate local collections, including the monies from the District Courts, and send them to the local treasurers at month end. Therefore, local collections accumulated in the district courts in May, go to the circuit courts in June, and then go to the local treasurers in July.

Clerks' Fees

Circuit Court Clerks can statutorily charge various fees for performing certain functions. The Code of Virginia sets forth the services for which there is a fee and the amount the Clerk can charge. The *Notes to Schedules* section has a detailed listing of the fees, which include such items as processing marriage licenses and wills, and recording certain real property transactions. The court sends these collections to the Commonwealth, and they are potentially disbursed back to the locality based on the excess fee calculation discussed later.

Commission on State Collections

Circuit Court Clerks receive from the State Treasury a Commission for select Commonwealth Collections in their court, including the transfer of funds from the District Courts. The commission is 5 percent of the first \$50,000 and 3 percent of the amount in excess of \$50,000.

Clerks' Commission on Local Collections

Circuit Court Clerks receive a 5 percent commission on select local collections including the amount transferred from the District Courts. The Financial Management System calculates the commission on the amounts the Clerk is going to send each locality and records the commission in the appropriate Clerks' Fees account.

State Compensation Board Reimbursement

The Compensation Board establishes a budget for each locality's Constitutional Officers, of whom the Clerk of the Circuit Court and Sheriff are two. The Compensation Board uses this budget to allocate state resources to the Constitutional Officers. For purposes of this report, we are chiefly interested in transactions affecting Clerks of the Circuit Court and Sheriffs as their activities relate to Circuit and District Courts.

The Compensation Board has been functioning since 1934, and originally controlled the amount of fees the individual Constitutional Officers could retain to operate their offices. Since the late 1930's the Commonwealth has changed the funding of the Constitutional Officers from fees to an approved General Fund appropriation. The Circuit Court Clerks were the last Constitutional Office to shift from fees to a General Fund appropriation in 1985. In all but one locality, the locality's central accounting and payroll offices pay the Clerk's employees and bills, and the Compensation Board sends the locality a reimbursement for the state share of these expenses.

Expenses

Judicial Administration

We have included under this caption the amounts paid for by the Supreme Court of Virginia, the Compensation Board, and the locality. The Supreme Court of Virginia amount includes primarily the direct salaries and benefits paid to judges and the District Court clerk office personnel, with some funds for miscellaneous cost. The expenses under the state portion are primarily the

expenses the Compensation Board reimbursed the locality, which are mainly the salaries and benefits of the Circuit Court Clerk's office. The final component is the local portion, which can include some personnel, but is typically the operating cost of the court for facilities, supplies, and other needs.

Sheriff Support

This amount is primarily the cost associated with Courthouse and Courtroom Security and process serving. The expenses are primarily salaries and benefits with some other operating costs. The amount shown includes those costs incurred by the locality including the cost reimbursed by the Compensation Board. See Sheriff Support under the *Notes to Schedules* section for additional information regarding our allocation method.

Excess Fees

Prior to 1985, the Circuit Court Clerks needed to generate sufficient Clerk's Fees and other collections to pay for the cost of their Office. Clerks would deposit the collection of the fees and commissions into their Clerk's account and would pay all of the expenses of the office, such as salaries, benefits, and other Compensation Board budgeted and approved office costs. If the Clerk did not have sufficient collections to pay for the cost of the office, the Clerk could obtain an advance from either the Compensation Board or the locality.

At least annually, and for larger Circuit Courts more often, the Compensation Board would compare total collections with approved and incurred expenses and determine if the Clerk had collected funds in excess of the authorized Compensation Board budget. For larger Courts, the Compensation Board would use an estimate to project the excess. Because the calculation used collections and expenses paid from the Clerk's Fee Account, many commonly refer to the calculation as "Excess Fees."

If the Compensation Board determined that the Clerk had collections in excess of authorized expenses, the Compensation Board approved a disbursement of the excess to the Commonwealth and the Locality. The Commonwealth received one-third and the locality received two-thirds of the fees in excess of authorized expenses.

Since 1985, the Commonwealth changed the funding for the Clerks from a fee-based office to a General Fund operation. The Compensation Board receives sufficient General Fund monies to pay all of the authorized and budgeted costs of the Clerk's office. Under both the fee-based office approach and the current General Fund Appropriation method, a number of larger localities choose to supplement the salaries, staffing, and other costs incurred by the Clerks not included in the Compensation Board budgets.

Although the Commonwealth no longer funds the Clerk's office out of fees, two practices continue from this system, which incur unnecessary costs for both the Commonwealth and the Locality. The first practice is the calculation of the excess fee amount. This calculation is time consuming and the Compensation Board no longer has the information to verify the computation of

the amount. The Compensation Board relies on the Clerk to provide the information to perform the computation. The purpose of the computation is to distribute between the Commonwealth and the locality the amounts collected in Clerk's fees beyond the Compensation Board's authorized budget for that locality. The allocation could occur more efficiently by having the Compensation Board set a base collection level for each Clerk, and the Clerk would transfer any amount above the base to the locality and the Commonwealth in accordance with the current allocation.

Recommendation 1:

The General Assembly may wish to consider having the Compensation Board change its method of determining the allocation of excess fees to using a base line minimum and then having the Clerk allocate the amount in excess of the baseline to both the Commonwealth and the Locality.

The second practice remaining involves commissions on monies collected. A significant portion of the collected amount included with excess fees comes from commissions charged by the Clerk for the handling of Commonwealth and locality collections. As an example, the District Courts transfer their collections to the Circuit Court Clerk, and the Clerk then collects a commission for depositing these collections. This process cost the Commonwealth approximately \$19 million in fiscal 2008.

Although the Commonwealth commission was 51.3 percent of the total excess fees allocated between the Commonwealth and Localities, the Clerks also retained collections from the locality, which totaled \$11.7 million. Since the Clerk's funding is a General Fund Appropriation rather than a fee-based office, it appears that neither the Commonwealth nor the locality benefits from having the Clerk charge a commission for depositing these funds. In addition, having the District Court deposit these funds directly with the appropriate Treasurer would increase the interest earnings of either the Commonwealth or locality.

Recommendation 2:

The General Assembly may wish to consider amending the Code of Virginia and eliminating the commission charged by the Clerk on Commonwealth and locality collections.

Recommendation 3:

The General Assembly may wish to direct that the District Courts deposit their collections directly in the Commonwealth or locality Treasury, therefore, increasing the opportunity for interest earnings.

In addition to the recommendations made above, throughout our compilation we encountered numerous instances where the courts inconsistently recorded the same type of transactions from court to court. The Supreme Court currently has no method of ensuring that guidance issued on the preferred method of recording these similar transactions is followed. Consistent coding would allow for easier reporting of the data and better comparability among the courts.

Recommendation 4:

The Office of the Executive Secretary, Supreme Court of Virginia, should develop automated reports to monitor compliance with guidance currently provided to ensure consistent accounting and reporting of all transactions affecting both Circuit and District Court operations across the Commonwealth.

SUMMARY SCHEDULE

	Fiscal Year 2008		
	Circuit	District	Total
Collections:			
State	\$ 498,530,220	\$ 190,435,226	\$ 688,965,446
Locality	164,500,347	85,662,553	250,162,900
Town	8,130,000	7,125,821	15,255,821
Clerk's fees	57,344,809	-	57,344,809
Commissions on state	19,193,217	-	19,193,217
Gross cash collections	747,698,593	283,223,600	1,030,922,193
State Compensation Board reimbursement:			
State portion judicial administrations	51,827,348	-	51,827,348
State portion sheriff - courts	69,841,881	-	69,841,881
Total collections	869,367,822	283,223,600	1,152,591,422
Expenses:			
Judicial Administration:			
Judges and district court staff salaries paid by State	(51,827,348)	-	(51,827,348)
State portion	(42,451,974)	(67,868,329)	(110,320,303)
Local portion	-	-	-
Sherriff Support:			
State portion	(39,878,133)	(34,133,382)	(74,011,515)
Local portion	-	-	-
Total expenses	(134,157,455)	(102,001,711)	(236,159,166)
Net summary before code required transfers	735,210,367	181,221,889	916,432,256
Code required transfers subject to commissions:			
State transfers from district to circuit	55,029,942	(55,029,942)	-
Locality transfers from district to circuit	7,125,821	(7,125,821)	-
Town transfers from district to circuit	-	-	-
Total transfers	62,155,763	(62,155,763)	-
Net collections/expenses/transfers	\$ 797,366,130	\$ 119,066,126	\$ 916,432,256

Commonwealth and Locality Collections

	Commonwealth	Local Government	Total
Gross cash collections	\$ 774,491,280	\$ 378,100,142	\$ 1,152,591,422
Expenses incurred	(236,159,166)	-	(236,159,166)
Net before excess fees	538,332,114	378,100,142	916,432,256
Addition of excess fees	-	-	-
Total collections net of expenses	\$ 538,332,114	\$ 378,100,142	\$ 916,432,256

SUMMARY SCHEDULE

	Fiscal Year 2007 REVISED		
	Circuit	District	Total
Collections:			
State	\$ 625,236,179	\$ 176,711,820	\$ 801,947,999
Locality	206,511,072	80,195,403	286,706,475
Town	7,980,984	7,190,951	15,171,935
Clerk's fees	67,552,382	-	67,552,382
Commissions on state	22,634,865	-	22,634,865
Gross cash collections	929,915,482	264,098,173	1,194,013,655
State Compensation Board reimbursement:			
State portion judicial administrations	48,973,012	-	48,973,012
State portion sheriff - courts	62,260,303	-	62,260,303
Total collections	1,041,148,797	264,098,173	1,305,246,970
Expenses:			
Judicial Administration			
Judges and district court staff salaries paid by State	(33,651,529)	(112,099,510)	(145,751,038)
State portion	(48,973,012)	-	(48,973,012)
Local portion	(39,132,302)	(66,084,397)	(105,216,699)
Sheriff Support			
State portion	(31,752,754)	(30,507,548)	(62,260,303)
Local portion	(33,543,713)	(28,574,274)	(62,117,986)
Total expenses	(187,053,310)	(237,265,729)	(424,319,038)
Net summary before code required transfers	854,095,487	26,832,445	880,927,932
Code required transfers subject to commissions:			
State transfers from district to circuit	146,907,801	(146,907,801)	-
Locality transfers from district to circuit	56,294,676	(56,294,676)	-
Town transfers from district to circuit	7,190,951	(7,190,951)	-
Total transfers	210,393,428	(210,393,428)	-
Net collections/expenses/transfers	\$ 1,064,488,915	\$ (183,560,983)	\$ 880,927,932

Commonwealth and Locality Collections

	Commonwealth	Local	Total
		Government	
Gross cash collections	\$ 906,034,130	\$ 399,212,840	\$ 1,305,246,970
Expenses incurred	(256,984,354)	(167,334,685)	(424,319,038)
Net before excess fees	649,049,776	231,878,155	880,927,932
Addition of excess fees	17,005,445	34,010,891	51,016,336
Total collections net of expenses	\$ 666,055,222	\$ 265,889,046	\$ 931,944,268

Notes to Schedules

1. Compiling This Report

This report uses information from the Supreme Court of Virginia's Financial and Case Management Systems, Department of Accounts' Commonwealth Accounting and Reporting System, and the Auditor of Public Accounts' Comparative Report on Local Government Revenues and Expenditures (Comparative Report). We have used these various systems and reports to accumulate information in order to show both Commonwealth and locality support of the Courts.

In using these various systems, we eliminated duplicate information to ensure that we included both collections and expense information only once. We also made some allocations of costs between the circuit and district court systems and assumed a manpower allocation based on services rendered.

As part of our audits of the Commonwealth, the Supreme Court of Virginia, and the individual circuit and district courts, we have audited the Financial Management and Case Management Systems and the Commonwealth Accounting and Reporting System. Each locality prepares the information submitted for the Comparative Report, and the locality's certified public accounting firm reviews the information.

Both the Circuit and District Courts receive and hold funds pending the outcome of cases, monies held in trust, and other funds held in a fiduciary manner. This report does not include the amounts that either the Circuit or District Courts hold for others. Only the fines, fees, taxes, and other transaction costs charged by either court while pending recording or case disposition are in this report.

The column for District Courts includes the activity of the General District, Juvenile and Domestic Relations, and General District and Juvenile and Domestic Relations Combined Courts.

2. Commonwealth, Locality, and Town Collections

The following tables provide details by source of collection for the Commonwealth, locality, and town. The Code of Virginia defines the transactions for which the Commonwealth or the local government receives the collection.

Note: The Circuit Court numbers presented in the note below may be overstated due to the inconsistent coding by localities of monies transferred from District Courts to Circuit Courts. See discussion above under *General Information*, Excess Fees, and Recommendation 3.

Commonwealth

SOURCE	Fiscal 2008		Fiscal 2007	
	CIRCUIT AMOUNT	DISTRICT AMOUNT	CIRCUIT AMOUNT	DISTRICT AMOUNT
Alcohol Safety Action Program*	\$ 331	\$ 183	\$ 220	\$ 221
Bad Check Fees	15,055	116,631	23,207	121,713
Bank Interest*	6,175	988	7,548	116
Blood Test	16,713	134,116	13,267	136,147
Child Restraint Device Penalty	382	781,529	23,605	681,796
Civil Penalty - Signs	25	-	-	-
Civil Processing Fee	336	13,368,529	284	12,584,945
Civil Remedial Fee	127,642	7,362,029	-	-
Commercial Fisherman Registration Penalty*	5	50	51	300
Commonwealth Attorney Fee	364,273	-	352,339	-
Concealed Weapons Permit Fee*	274,430	6,871	161,680	7,919
Confiscated Money Drug Related Cases*	768	144	410	274
Costs - Commonwealth Cases	7,589,895	4,815,072	7,439,579	5,124,624
Court Appointed Attorney Fee	7,450,675	6,701,693	6,994,585	6,529,310
Court Technology Fund*	732,663	7,991,510	749,269	5,626,357
Credit Card Surcharge*	-	(2)	-	2
Criminal Injuries Compensation Fund*	1,550,267	1,858,940	1,502,759	2,023,779
Criminal Justice Academy Fee*	72,424	1,448,090	70,961	1,422,515
Custody/Visitation Filing Fee*	10	794,351	50	768,118
Deed Processing Fee	12,154,353	-	15,698,298	-
Domestic Violence Fund*	31,177	2,866,261	30,826	2,806,446
Driver Clinic*	(46)	(81)	15,319	121
Drug Enforcement Fee*	511,572	10,118,415	499,948	9,934,559
Drug Offender Assessment Fund*	1,164,119	899,599	1,029,814	837,429
Failure To Appear	43,066	5,178,910	44,248	5,177,857
Fines and Bond Forfeitures	4,141,711	61,710,585	3,967,719	60,153,317
Fire Suppression Costs*	-	374	-	1,194
Fishing Licenses	4,010	-	173	-
Forfeited Property/Confiscated Money	5,436	316	2,801	168
Fraudulent Student Loan	(35)	11	73	-

SOURCE	Fiscal 2008		Fiscal 2007	
	CIRCUIT AMOUNT	DISTRICT AMOUNT	CIRCUIT AMOUNT	DISTRICT AMOUNT
Game Replacement	\$ 885	\$ 89,278	\$ 1,034	\$ 78,758
Grantee Tax	405,968,576	-	521,415,970	-
Grantor Tax	32,242,174	-	38,724,571	-
Greenway Toll Facility Fee	171	-	-	-
Guardian Ad Litem*	30,816	1,078,320	42,918	880,989
Hunting Licenses	11,432	-	15,593	-
Indigent Assistance*	97,907	798,556	99,287	748,940
Jury Costs	177,741	-	176,863	-
Legal Aid Services*	391,751	3,191,959	397,047	2,994,390
Liquidated Damages*	11,984	2,098	656	24
Littering Highways*	-	852	-	632
Marriage Licenses	1,177,615	-	1,235,445	-
Office Of Attorney General - Appeal Fee	-	-	79	-
Petrol Fund	-	25	5	-
Probate Tax	5,592,552	-	5,602,438	-
Process Fees	611,501	55,066,187	612,613	54,045,441
Putative Father Registry	90,240	-	-	-
Safety and Health Fines	261	55,741	2,751	69,113
State Interest	2,868,483	2,721,218	2,733,531	2,741,184
State Water Control Board Fund*	870	-	179	180
Technology Trust Fund	9,095,739	-	10,934,382	-
Temporary Boat Registration	1	-	427	-
Time-To-Pay Management Fee*	12,916	1,249,462	15,764	1,177,011
Toll Facility Civil Fine*	50	6,037	262	19,673
Trauma Center Fund*	17,857	20,037	15,326	15,908
Virginia Outdoor Foundation Fee	684,299	-	834,820	-
Virginia State Library Fund	2,554,492	-	3,108,400	-
Weighing Fee*	2,318	347	22	345
Writ Tax	630,159	-	636,763	5
Total	\$498,530,222	\$190,435,231	\$625,236,179	\$176,711,820

*The transfer of these collections from the District Court to the Circuit Court Clerk is not required.

Locality

SOURCE	Fiscal 2008		Fiscal 2007	
	CIRCUIT AMOUNT	DISTRICT AMOUNT	CIRCUIT AMOUNT	DISTRICT AMOUNT
Alcohol Safety Action Program	\$ 34	\$ -	\$ 308	\$ -
Animal Control	-	10,803	-	16,696
Bail Fee*	2	-	15	-
City Trial Fees	337	-	87	-
Commonwealth Attorney Fee	308,874	-	300,637	-
Concealed Weapons Permit – Background Check	1,711,691	13,007	1,165,760	17,363
Court Appointed Attorney	86,244	881,045	52,134	854,362
Court Reporter	4,847	-	2,871	-
Courthouse Maintenance Fee*	156,620	3,526,899	161,679	3,424,633
Courthouse Security Fund*	314,821	13,819,839	216,626	7,640,373
Delinquent Land Costs	84	-	104	-
Delinquent Land Interest	-	-	916	-
Delinquent Land Penalty	(1)	-	315	-
Delinquent Land Tax	46	-	-	-
Detention Home Costs	143	220	497	299
Document Reproduction Cost	841,606	-	796,477	-
Fines and Forfeitures	763,796	53,047,911	-	\$54,329,990
High Constable Fees*	321	812,915	347	716,999
Jail Admissions Fee*	329,998	701,486	301,134	688,993
Land Redemptions	21	-	426	-
Law Library*	298,406	2,467,569	301,742	2,336,667
Local Blood Test	110,959	1,266	100,316	361
Local Commonwealth Fees	644	-	18	-
Local Grantee Tax	128,927,190	-	165,429,479	-
Local Grantor Tax	30,704,412	-	36,819,293	-
Local Interest	178,870	1,070,180	45,885	1,069,427
Local Jury Fees	12,170	-	3,693	-
Local Liquidation Damages	2	-	19	-
Local Prosecutor	8,261	5,345	11,442	4,173
Local Tax	863,600	-	848,342	-
Local Training Academy*	57,893	1,134,195	50,780	1,104,794
Local Transfer Fees	287,367	-	317,076	-

SOURCE	Fiscal 2008		Fiscal 2007	
	CIRCUIT AMOUNT	DISTRICT AMOUNT	CIRCUIT AMOUNT	DISTRICT AMOUNT
Miscellaneous	\$ 249,381	\$ 166	\$ 306,313	\$ -
Non-Consecutive Jail Time*	4,308	10,497	8,841	13,082
Sewer Liens	-	-	2	-
Sheriff's Fee*	1,945,607	8,159,213	1,922,771	7,977,191
Total	\$168,168,552	\$85,662,553	\$209,166,345	\$80,195,403

Town

SOURCE	Fiscal 2008		Fiscal 2007	
	CIRCUIT AMOUNT	DISTRICT AMOUNT	CIRCUIT AMOUNT	DISTRICT AMOUNT
Town Interest	\$ 110,815	\$ 104,437	\$ 110,883	\$ 101,944
Town Fines	7,763,939	6,875,301	7,770,655	6,959,333
Town Costs	255,246	146,081	99,446	129,674
Total	\$8,130,000	\$7,125,819	\$7,980,984	\$7,190,951

Clerk's Fees

The Code of Virginia defines the instances and transactions for which the Clerks of the Circuit Court can charge a fee. The following table details a listing of amounts of the fees collected by source.

SOURCE	Fiscal 2008	Fiscal 2007
	AMOUNT	AMOUNT
FEES:		
Chancery	\$ 4,016	\$ 7,409
Circuit Court Clerk	4,067,667	4,172,687
Copies	3,019,073	3,551,569
Court Reporter	77,683	90,223
Criminal	1,652,847	1,605,526
Filing Financing Statements	282,465	286,840
Judgment Docket	820,089	787,249
Land Assessment Appraisal	74	84

	Fiscal 2008	Fiscal 2007
SOURCE	AMOUNT	AMOUNT
Law	6,030,070	5,917,684
Marriage Licenses	589,883	613,660
Marriages Performed	45,290	61,707
Passports	688,567	907,275
Pawnbrokers License	103	-
Postage	13,452	10,565
Qualifying Notaries	260,135	342,007
Recording Deeds And Contract	27,803,497	34,788,847
Register Fictitious Name	349,264	373,597
Secure Remote Access	69,589	65,139
Wills And Administration	2,347,509	2,248,879
COMMISSIONS:		
General Receiver	14,463	15,171
Grantee Tax	6,463,755	8,347,578
Grantor Tax	1,541,792	1,877,704
Hunting And Fishing Licenses	10,113	13,701
Local Collections	453,641	513,678
Local Deed Tax	128	17
Local Tax Penalty	39	283
Wills And Administration	40,065	39,037
OTHER:		
Deputy Salary Supplements Provided By Locality	36,834	36,033
Ex-Officio Salary	78	135
Interest Earned	599,096	796,791
Miscellaneous	63,526	81,307
Total	\$57,344,803	\$67,552,382

3. State Compensation Board Reimbursement

The Compensation Board reimburses the local governments for the Commonwealth's share of the approved budget for Constitutional Officers. The amounts above represent the reimbursements for the Circuit Court Clerks and Sheriffs' costs for process serving and courtroom security.

4. Expenses

Judicial Administrations

Judges and District Court staff salaries paid by State

- Salaries and fringe benefits paid by the Supreme Court of Virginia for judges in both the circuit and district courts and those costs for the district court clerks and other staff. The Supreme Court does not pay any of the cost of the circuit court clerks or staff.

State Portion

- The amount the Compensation Board reimbursed for the Commonwealth portion of the salary and fringe benefits of the circuit court clerk and of their staff supported by the Commonwealth.

Local Portion

- The amount the locality reported in the Comparative Report as local expenses for court operations.

Sheriff Support

Sheriffs provide security for the courthouse and courtrooms and provide process serving for both the circuit and district courts. The Compensation Board provides funding in the Sheriff's budget for courtroom security and process serving, for which it reimburses the locality. This amount represents the cost reimbursed by the Compensation Board and the actual cost reported by the locality in the Comparative Report. We have refined this allocation from our last report. The allocation now uses the number of judges between circuit and district courts by applying a 2:1 ratio. We allocated two Circuit Court judges for every one District Court judge taking into account the processing serving performed for the Circuit Courts.

5. Code Required Transfers Subject to Commission

Section 16.1-69.48 of the Code of Virginia requires that District Courts transfer all of their collections unless specified by law to the Circuit Court Clerk. Sources marked with an asterisk under Note 2 are not subject to this transfer provision.

6. Excess Fees Commonwealth and Locality Collections

At least annually, and for larger Circuit Courts more often, the Compensation Board compares total collections with approved and incurred expenses and determines if the Clerk has collected funds in excess of the authorized Compensation Board budget. For larger Courts, the Compensation Board uses estimates to project the excess. Because the

calculation uses collections and expenses paid from the Clerk's Fee Account, many refer to the calculations as "Excess Fees."

If the Compensation Board determines that the Clerk has collections in excess of authorized expenses, the Compensation Board approves a disbursement of the excess to the Commonwealth and the Locality. For fiscal year 2008, the Commonwealth received one-third and the locality received two-thirds of the fees in excess of authorized expenses. Effective July 1, 2009, the Commonwealth will retain two-thirds and the locality will receive one-third with the exception of the thirty-first judicial circuit. The localities of the Cities of Newport News, Richmond, and Roanoke have elected not to participate in the excess fee calculation and thus retain their Clerk's fees.

The following Local Governments received *Excess Fees in fiscal year 2008*.

Counties				Cities
Accomack	Fauquier	Middlesex	Southampton	Alexandria
Albemarle	Fluvanna	Montgomery	Spotsylvania	Charlottesville
Amherst	Franklin	Nelson	Stafford	Chesapeake
Arlington	Frederick	New Kent	Sussex	Colonial Heights
Augusta	Gloucester	Northampton	Warren	Fredericksburg
Bedford	Goochland	Orange	Washington	Hampton
Botetourt	Greene	Page	Westmoreland	Lynchburg
Brunswick	Greensville	Pittsylvania	Wythe	Norfolk
Campbell	Hanover	Powhatan	York	Petersburg
Caroline	Henrico	Prince George		Portsmouth
Carroll	Isle of Wight	Prince William		Salem
Chesterfield	King George	Pulaski		Staunton
Clarke	King William	Roanoke		Suffolk
Culpeper	Lancaster	Rockbridge		Virginia Beach
Dinwiddie	Loudoun	Rockingham		Waynesboro
Essex	Louisa	Shenandoah		Williamsburg
Fairfax	Mecklenburg	Smyth		Winchester

7. Individual Locality Schedules

The following localities currently operate only District Courts, and therefore, do not show any circuit court information. Typically, an adjoining locality's circuit court provides services to these localities.

District Courts

City of Emporia
City of Fairfax
City of Franklin
City of Falls Church
City of Galax

8. Obtaining Report in Electronic Format

An electronic copy of this report is available on the Internet. To locate this report, access the Auditor of Public Accounts' Reports page at <http://www.apa.virginia.gov>.