

Credits

Resources:

- [Uniform Fine Schedule](#)
- [Legal Opinions](#)
- Quick reference sheet: [Credits vs Adjustments](#)
- See [Section 01-01.00 Records Retention](#)
- [Court LMS Learning Management System](#)

Background:

The credit (District) adjust-decrease (Juvenile) trail is necessary for audit as well as for statistical purposes. Issuing a credit/adjust-decrease maintains the integrity of the case accounting record and leaves an audit trail, which can be reviewed easily by management. For statistical purposes, it is important to document credits because of the impact on the revenue generated by the courts.

A credit/adjust-decrease should be given toward the amount due if the Uniform Fine Schedule (UFS) or a judicial order authorizes the defendant an alternative to paying the fine with currency (e.g. proof that driver's license was obtained (UFS), proof of registration (UFS), community service, proof of treatment costs, proof GED completion, etc.) The credit is issued upon proof that the alternative action was completed.

Exception: In the CORIS system (District Court), interest is also credited (rather than adjusted) when no longer due. CORIS programming makes this necessary.

Credits/adjust-decreases must be:

- Authorized by the judge (judicial order in court on the record), the Uniform Fine Schedule (UFS), local general court order, or specific accounting policy.
- Supported by documentation scanned to case file, or on the record (audio/video) if proof is presented in court.
- Entered so allocations are proper, e.g., credit/adjust-decrease applied to a specific charge as authorized in UFS or toward the entire revenue balance, if indistinguishable. The system automatically allocates credits proportionally based on the percentage of the specific revenue code accounts to the total fine account.

- Reconciled to the authorization and supporting documentation daily by the accountant clerk or quarterly by the employee performing external review procedures to ensure the credits are valid.

Policy:

1. A fine Accounts Receivable (A/R) (District) /Order Account (Juvenile) should be set-up for the total amount ordered, less the amount suspended by the judge during sentencing, if applicable. Conditions, fines, jail time, etc. ordered but suspended at sentencing can be reinstated by the judge.
2. Credits/adjust-decreases are authorized by the judge (judicial order in court on the record, and/or in writing), the UFS, local general court order (e.g., for an amount that can be written-off to close a case, waiving a delinquent and/or warrant enhancement within a prescribed number of days, etc.), or specific accounting policy.
3. Upon entry of judgment of conviction and imposition of sentence, any amounts paid by the defendant as a plea in abeyance fee prior to termination of the agreement shall be credited against any fine imposed by the court.
4. When a final payment has been made and **interest**/fine under \$10 has not been collected, the clerk may credit the amount owing.
 - a. When a payment to fine was delayed (e.g. cash bail ordered to be applied to the fine; computer down) causing interest to accrue, the court may credit interest/fine regardless of the amount. A reason for this credit should be reflected in the note/reason field.
 - b. A credit for unpaid interest/fine should be issued at the time the final payment is receipted. A re-distribution of prior payments is not required in this circumstance.
 - c. A judicial order (i.e. General Court Order)(GCO) is required to waive credit interest/fine that exceeds \$10. The Reason (GCO #) should be reflected in the note field.
5. A judge is authorized to credit/adjust-decrease court-ordered restitution per UCA 77-18-1 (2) ([See Legal Opinion - Joint and Several Obligations](#)). If the restitution is credited/adjust-decreased, the court should notify the victim.
6. A judge is authorized to credit/adjust-decrease the interest on court-ordered restitution. ([See Legal Opinion - Interest on Restitution](#)).
7. A judge must specifically order (authorize) credit/adjust-decrease for jail time in lieu of fine in order for a clerk to issue a credit/adjust-decrease for jail time served ([See Legal Opinion - Credit Jail Time in Lieu of Fine](#)).
8. If a defendant provides "proof of" documentation for a credit/adjust-decrease for a specific offense (according to the UFS) to a cashier clerk, the clerk should issue the credit/adjust-decrease from the Cashiering/Payment Screen.

9. If an account receivable has been set-up and the underlying offense(s) dismissed, the fine account must be adjusted/adjust-decrease and enter an accurate reason for the adjustment ([See Adjustments Section 02-13](#)).
10. The accounts receivable/order account should not be reduced by the credit/adjust-decrease amount authorized until "proof of" compliance is provided, e.g., community service hours completed, cost of treatment program, etc. Documentation presented to a clerk as "proof of" must be retained in **one** of the following ways:
 - a. scanned image to the case file,
 - b. on the record (audio/video), if "proof of" is presented to the judge in court a copy of the documentation is not required; or
 - c. Other documentation provided authorizing the adjustment. (e.g. email from judge, judicial standing order).

Procedures:

Responsibility Action

District Court Clerk

1. A credit for unpaid interest/fine should be issued before the final payment is receipted. A re-distribution of prior payments is not required in this circumstance.
2. A case accounts receivable may accrue interest incorrectly, e.g., if a hand receipt payment is issued because the computer is down, cash bail posted but not applied to the fine timely, etc. This is considered an error. The clerk should credit the interest accrued in error before receipting the hand receipt payment/applying cash bail. The clerk must describe the situation that required the credit in the reason field.
3. Credit may be issued upon the defendant presenting "proof of" compliance for a non-moving traffic offense when a reduction in fine is authorized per the UF&BS. A clerk must issue the credit on the corresponding fine for the offense for which credit was granted so the revenue distribution is accurate. There is an exception for cases on Time Pay.
4. When District Court offense(s) are dismissed upon "proof of" compliance authorized by the UFS, clerks are authorized per Code of Judicial Administration ([CJA](#)) 4-704 to enter a charge disposition of "dismissed." This must be entered before selecting the Cashiering option or receipting a payment on an additional offense. If these steps are not followed, a fine account may be set-up for the dismissed charge that must be adjusted through the A/R (Revenue Receivables). See Adjustments Section 02-13.
5. If a clerk enters a credit through the cashiering screen and it gives an error message that it can't be completed in that screen, the credit can be entered through the A/R – Revenue Receivables screen (just make sure the *Apply New*

Credit radio button is selected, and not the pre-populated radio button *Adjust Amount Due.*)

Juvenile Court

1. A fine order account should be set-up for the total amount ordered, less the amount suspended by the judge during sentencing, if applicable.
2. If the judge or UF&BS authorizes a credit, the clerk should enter the adjust-decreases on the associated order accounts including an accurate description of the authorization and "proof of" documentation provided. For surchargeable offenses, an adjust-decrease must be distributed to both fine and surcharges manually, so that the surcharge paid will be allocated per state law in the proper 35% or 90%.