



## Judicial Council of California

2850 Gateway Oaks Drive, Suite 300 · Sacramento, California 95833-4348

Telephone 916-263-1400 · Fax 916-643-8028

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# M E M O R A N D U M

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**Date**

May 28, 2024

**To**

County Auditors/Controllers

**From**

Jason Haas, Budget Supervisor  
Funds and Revenues Unit  
Budget Services

**Subject**

Remittance to the State Controller of Fiscal  
Year 2023–24 50-50 Excess Split Revenue

**Action Requested**

- Complete Attached Computation Form and Email to Judicial Council
- Remit 50 Percent of Applicable Excess Fee, Fine, and Forfeiture Revenues to SCO

**Deadline**

August 14, 2024

**Contact**

Jason Haas  
916-643-7061 phone  
Jason.Haas@jud.ca.gov

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The purpose of this memorandum is to remind counties to remit the state portion of the 50-50 excess split revenue to the State Controller’s Office (SCO), per Government Code section [77205](#), by August 14, 2024. Specifically, section 77205(b) requires counties to remit revenue to the State Controller, for deposit into the State Trial Court Improvement and Modernization Fund, no later than 45 days after the end of each fiscal year.

To assist you in calculating the amount of excess revenues, please refer to Attachment A, *50-50 Excess Split Revenue Computation Form*, and the accompanying instructions in Attachment B. **Please ensure that your remittance to the SCO specifies fiscal year 2023–24.**

The revenue-base maintenance of effort (MOE) amounts will automatically populate when the county is chosen on the 50-50 form; however, for reference please use Government Code section [77205\(c\)](#) for Placer, Riverside, San Joaquin, San Mateo, and Ventura Counties. For all other counties, the revenue-base MOE amounts are specified in section [77201.1\(b\)\(2\)](#). The buyout of civil assessment (Gov. Code, § [68085.7](#)) and civil fee revenues (*id.*, § [68085.2](#)) has not changed the base amount to be placed on the line labeled “LESS: Revenue-base MOE amount for your county” in Attachment A for determining the calculation of the excess revenue.

County Auditors/Controllers

May 28, 2024

Page 2

Please email the excel workbook with the completed Attachment A, which provides essential information regarding the 50-50 split revenue, to [5050revenue@jud.ca.gov](mailto:5050revenue@jud.ca.gov). Your continued assistance is greatly appreciated. If you have any questions, please contact either Becky Porter at [Becky.Porter@jud.ca.gov](mailto:Becky.Porter@jud.ca.gov) or me at [Jason.Haas@jud.ca.gov](mailto:Jason.Haas@jud.ca.gov).

JH/bp

Attachments (2)

cc: County Administrative Officers

Christopher Ryan, Audit Manager, Division of Audits, SCO

Marieta Delfin, Supervisor, Local Government Programs and Services Division, Tax  
Accounting Unit, SCO

Zlatko Theodorovic, Director, Budget Services, Judicial Council

Fran Mueller, Deputy Director, Budget Services, Judicial Council

Donna Newman, Manager, Budget Services, Judicial Council