

# Revenue Distribution Training Spring 2024

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May 16, 2024



**Cathy Leal, Acting Chief Operating Officer  
State Controller's Office**

**Zlatko Theodorovic, Director  
Budget Service, Judicial Council**



# Housekeeping



*Mute the mic.*



*Pre-recorded and  
“live” presentation.*



RAISE HAND

*...or use “Chat”  
feature to share  
information/ask  
question(s).*



*Tell us how we did in  
the survey!*

# Training Agenda

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Introduction

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Legislative updates

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Trial Court Revenue Distribution Guidelines

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Collections updates

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Franchise Tax Board Program Overview

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TC- 31 Form

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Distribution Audit Issues



# Presenters:

## Judicial Council

### Governmental Affairs:

Morgan Lardizabal,  
Legislative Advocate

### Funds and Revenues:

Maria Lira, Senior Analyst  
Don Lowrie, Fiscal Analyst  
Nicholas Duffy, Fiscal Analyst  
Jason Haas, Budget Supervisor

## State Controller's Office:

### Local Government Programs and Services Division:

Marieta Delfin, Supervisor  
Henry Mathews, Policy Analyst

### Division of Audits:

Doug Brejnak,  
Staff Management Auditor (Specialist)

## Franchise Tax Board:

### Court-Ordered Debt (COD) Program:

Jennifer Jacobsen, Program Supervisor

### Interagency Intercept Collections (IIC) Program:

Rikki Saldana, Program Supervisor

# Subject Matter Expert:

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**Martha Wright, Manager**

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**Ability to Pay Program**

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**Criminal Justice Services, Judicial Council**

# Introduction to Distributions



HISTORY

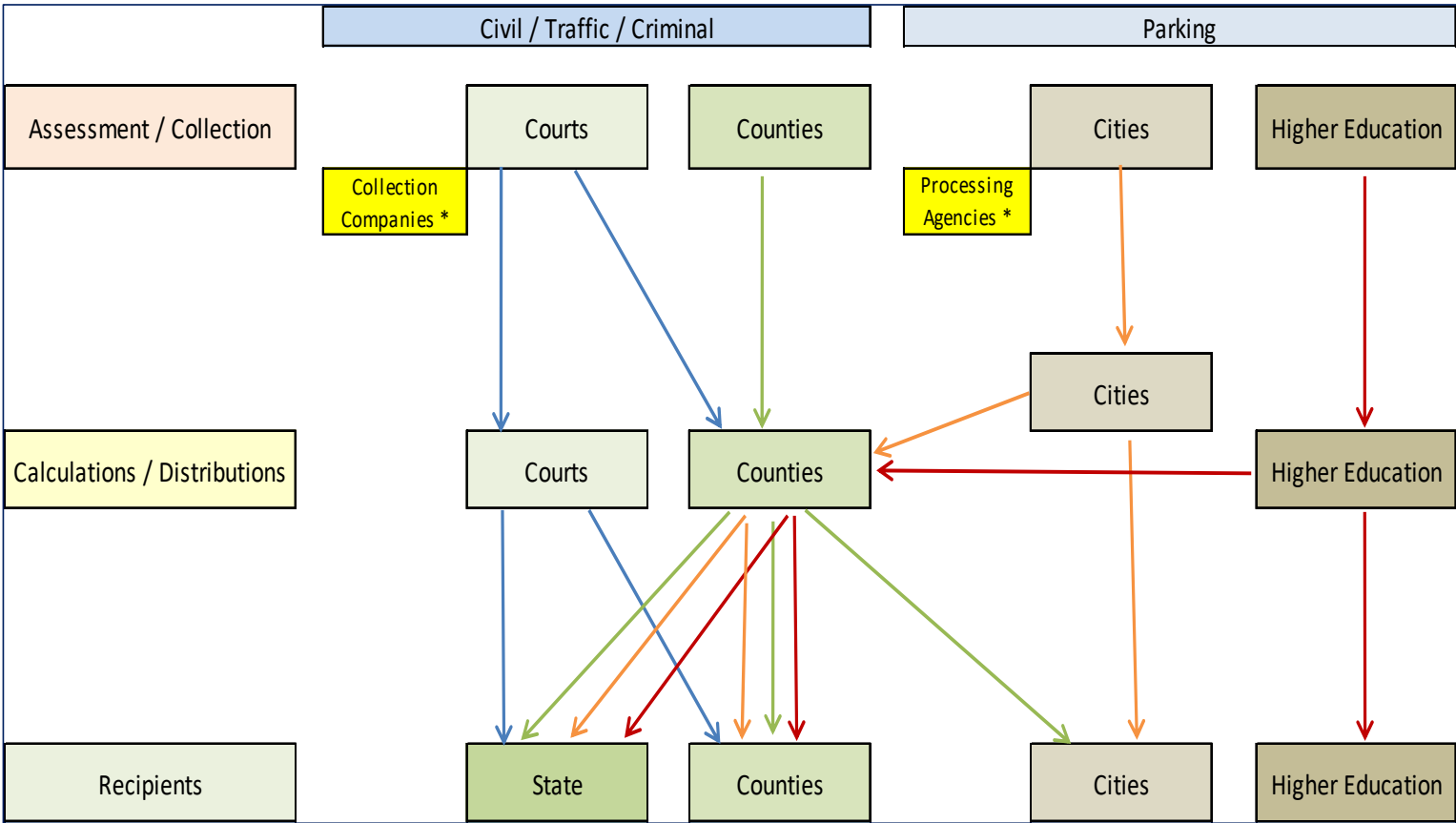


COMPLEX  
INTERRELATIONSHIPS



RESOURCES

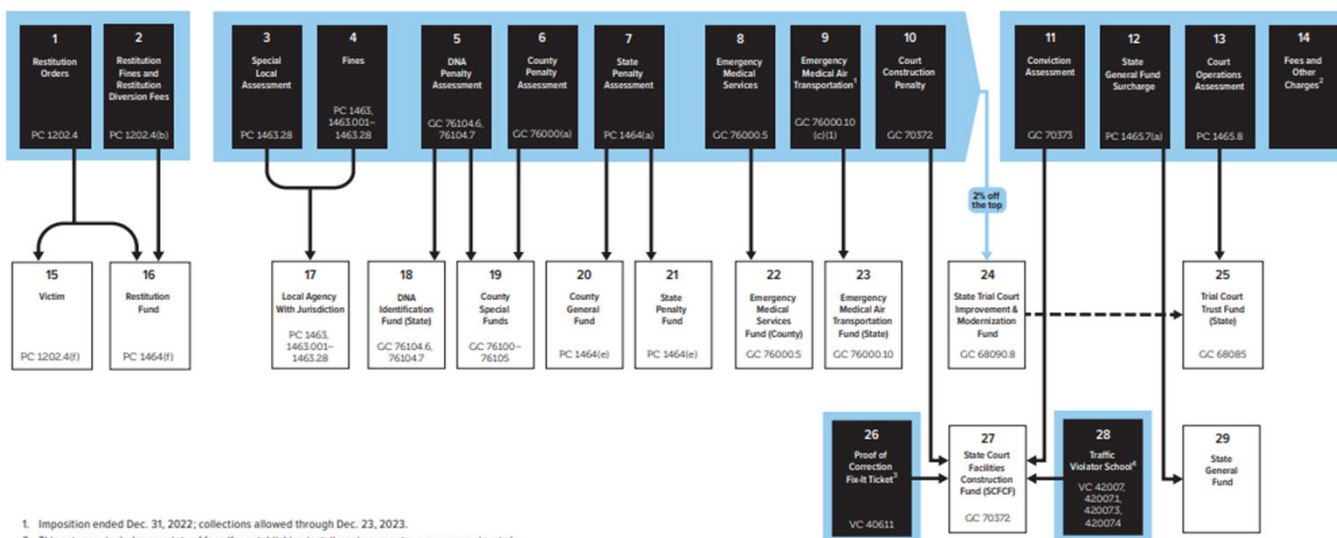
# Interrelationships



## Distribution of Criminal and Traffic Fines, Penalties & Fees

Restitution, fines, penalties, assessments, fees, and other distributions represent the universe of distributions that can be imposed by a court. This flowchart is based on a red light violation. Actual distributions imposed vary depending on the specific violation, whether a person is eligible for traffic violators school, and other factors. Generally, parking fines (e.g., for metered parking) are imposed for violations of state or local law as implemented by local government, but are not imposed by the courts, with a few exceptions related to disabled parking.

This document is for illustration only and should not be used as a template for actual distributions. For guidance on distributions for specific violations, please refer to the Trial Court Revenue Distribution Guidelines ([www.sco.ca.gov/ard\\_trialcourt\\_manual\\_guidelines.html](http://www.sco.ca.gov/ard_trialcourt_manual_guidelines.html)).



1. Imposition ended Dec. 31, 2022; collections allowed through Dec. 23, 2023.
2. This category includes a variety of fees (for establishing installment payments, expungements, etc.), asset forfeitures, civil assessments (imposed due to failure to pay or failure to appear in court in lieu of issuing a bench warrant), and other miscellaneous distributions.
3. First \$10 split between jurisdiction where violation occurred, County General Fund, and State Penalty Fund. Remaining \$15 goes to ICNA.
4. A \$49 fee is split: 51% goes to SCFCF, 49% to County General Fund.

EC = Education Code  
GC = Government Code  
PC = Penal Code  
VC = Vehicle Code

■ Fine, fee, or penalty □ Fund  
— Deposit  
- - - Transfer

# TRIAL COURT REVENUE DISTRIBUTION GUIDELINES

## DISTRIBUTION WORKSHEETS

LEGINFO

# RESOURCES

TC- 31

FAQs

Breakout Session B

Case studies/worksheets

PowerPoint Presentations

Resources & Contacts

CROSSWALK

**Uniform Bail &  
Penalty Schedules**

JCC, SCO and FTB staff

<http://www.courts.ca.gov/revenue-distribution.htm>



# Uniform Bail and Penalty Schedules

2024 EDITION

(Cal. Rules of Court, rule 4.102)

TRAFFIC  
BOATING  
FORESTRY  
FISH AND GAME  
PUBLIC UTILITIES  
PARKS AND RECREATION  
BUSINESS LICENSING



JUDICIAL COUNCIL  
OF CALIFORNIA

Available at: <https://www.courts.ca.gov/7532.htm>

# Training Goals



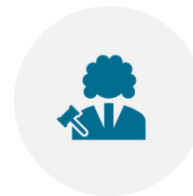
PROVIDE UPDATES ON  
RECENT LEGISLATION



PROVIDE UPDATE ON  
ABILITY TO PAY BACKFILL  
PROCESS



PROVIDE COLLECTIONS  
RELATED INFORMATION AND  
UPDATES



REVIEW CHANGES TO TRIAL  
COURT REVENUE  
DISTRIBUTION GUIDELINES  
(REV. 34)

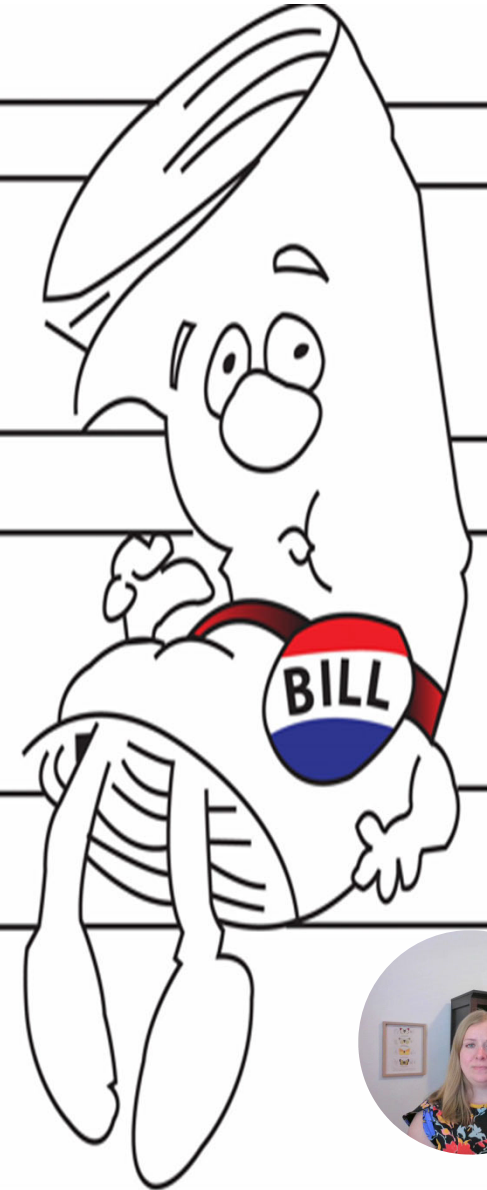


PROVIDE OVERVIEW OF  
AUDIT FINDINGS RELATED  
TO DISTRIBUTION





# LEGISLATION: 2024



# Legislative Calendar

- Halfway through the legislative year.
- Two-year session ends on September 30, 2024.
  - New legislators and bill numbers come January

MAY						
S	M	T	W	TH	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**May 3** Last day for **policy committees** to hear and report to the floor non-fiscal bills introduced in their house (J.R. 61(b)(6)).

**May 10** Last day for **policy committees** to meet prior to May 28 (J.R. 61(b)(7)).

**May 17** Last day for **fiscal committees** to hear and report to the floor bills introduced in their house (J.R. 61(b)(8)).

Last day for **fiscal committees** to meet prior to May 28 (J.R. 61(b)(9)).

**May 20-24 Floor Session only.** No committees, other than conference or Rules committees, may meet for any purpose (J.R. 61(b)(10)).

**May 24** Last day for each house to pass bills introduced in that house (J.R. 61(b)(11)).

**May 27** Memorial Day.

**May 28** Committee meetings may resume (J.R. 61(b)(12)).

S	M	T	W	TH	F	S
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

JULY						
S	M	T	W	TH	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

AUGUST						
S	M	T	W	TH	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**June 15** Budget Bill must be passed by **midnight** (Art. IV, Sec. 12(c)(3)).

**June 27** Last day for a legislative measure to qualify for the Nov. 5 General Election ballot (Elections Code Sec. 9040).

**July 3** Last day for **policy committees** to meet and report bills (J.R. 61(b)(13)).

**Summer Recess** begins upon adjournment provided Budget Bill has been passed (J.R. 51(b)(2)).

**July 4** Independence Day.

**Aug. 5** Legislature Reconvenes from **Summer Recess** (J.R. 51(b)(2)).

**Aug. 16** Last day for **fiscal committees** to meet and report bills (J.R. 61(b)(14)).

**Aug. 19-31 Floor Session only.** No committees, other than conference and Rules committees, may meet for any purpose (J.R. 61(b)(15)).

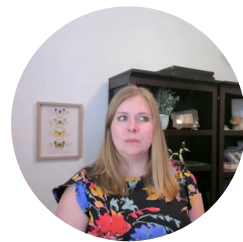
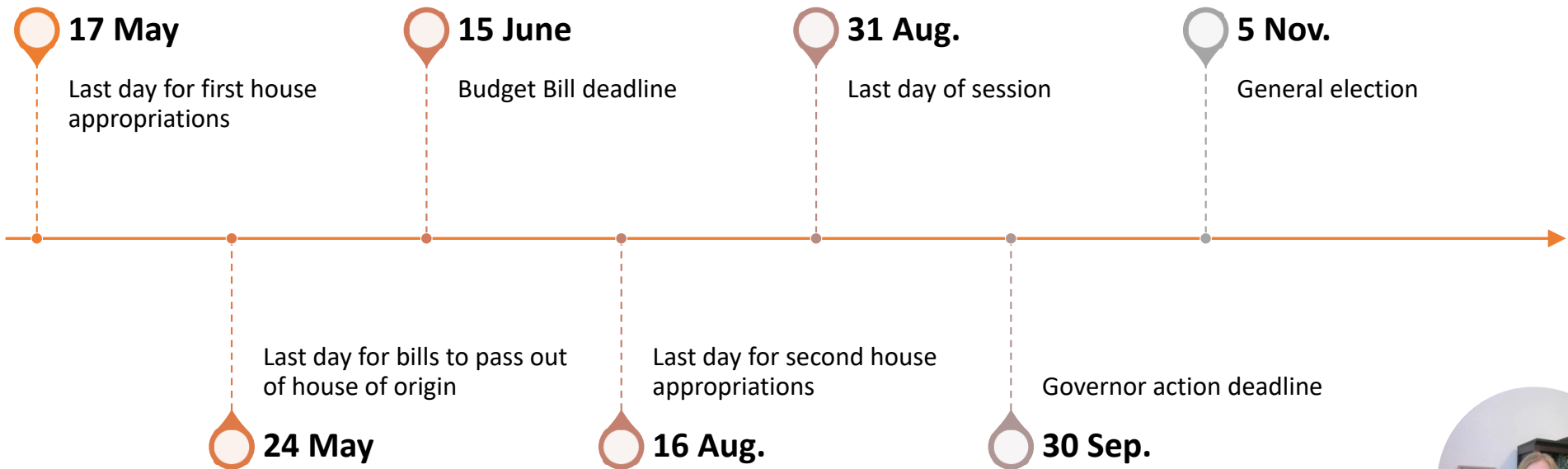
**Aug. 23** Last day to **amend** on the floor (J.R. 61(b)(16)).

**Aug. 31** Last day for each house to pass bills. (Art. IV, Sec. 10(e), (J.R. 61(b)(17)).

**Final Recess** begins upon adjournment (J.R. 51(b)(3)).



# Upcoming Dates



# 2-year outcomes

- AB 786 (Bains): Restraining Orders: filing fees
  - Died in committee
- SB 516 (Skinner): Franchise Tax Board Debtor Bill of Rights
  - Gutted and amended to relate to health care
- SB 662 (Rubio): Courts: court reporters
  - Held in Assembly Appropriations



# 2024 Bills – Fines, Fees, Penalty, Assessments



AB 977 (Rodriguez): New \$2,000 criminal fine



AB 1909 (Quirk-Silva): Restitution orders made enforceable after successful diversion



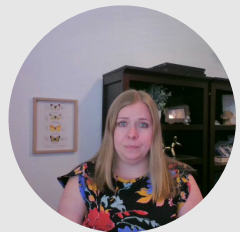
AB 2021 (Bauer-Kahan): New series of misd. or civil fines based on first, second, or subsequent offenses.



AB 2808 (Wicks): New \$2,500 civil penalty



SB 1414 (Grove): Increases existing fine limit



# General Court Topics

- Court Reporters
- Artificial Intelligence
  - SB 970 (Ashby)
- CEQA
- Retail Theft



# Budget Act of 2024



- Growing deficit
  - Legislature and Governor agreed to lower spending
  - Will impact bills with fiscal impacts

Governor's Proposed Budget – [ebudget.ca.gov](http://ebudget.ca.gov)

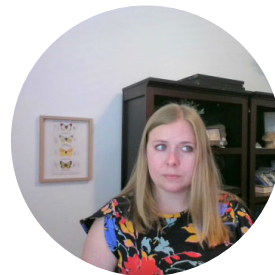
- [Criminal Justice and Judicial Branch Summary](#)





# 2024 Takeaways

Individual  
crime/civil cause  
of action interest

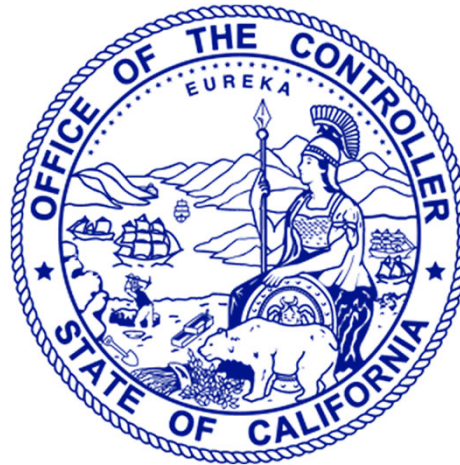






# Trial Court Revenue Distribution Training

## May 2024



**MALIA M. COHEN**  
California State Controller



# Introduction

## **Trial Court Revenue Distribution Guidelines**

- Henry Mathews, Policy Analyst, Local Government Policy Unit

## **TC-31 Forms**

- Marieta Delfin, Supervisor, Tax Accounting Unit

## **Common Audit Findings**

- Doug Brejnak, Staff Management Auditor (Specialist)

If you have any questions related to trial court revenue distribution, please email [LocalGovPolicy@sco.ca.gov](mailto:LocalGovPolicy@sco.ca.gov).



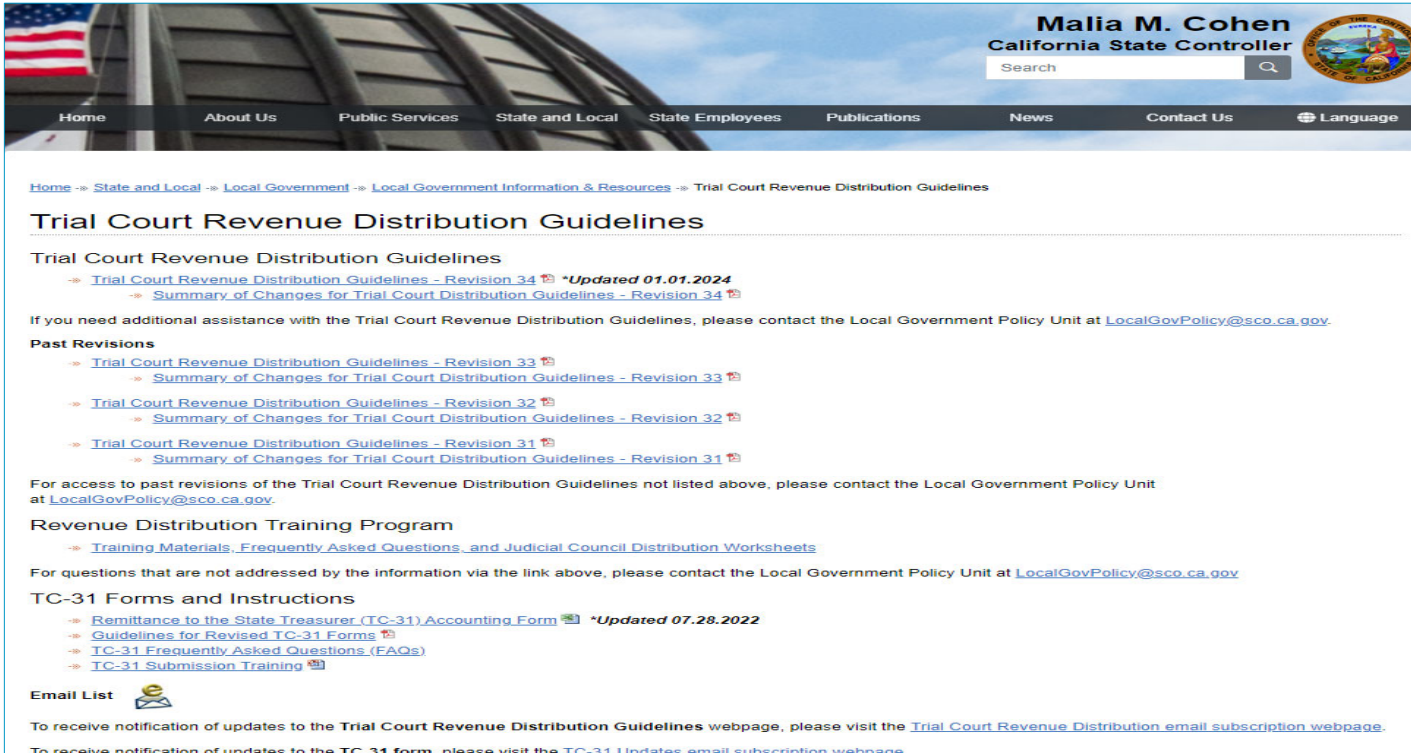
# Overview of SCO Guidance

- Our Website
- Overview of the *Trial Court Revenue Distribution Guidelines*
- Research and Using the *Guidelines*
- Updates to the *Guidelines*
- Listserv Notifications
- TC-31s
- SCO Court Revenue Audits



# SCO Trial Court Website

The Trial Court Revenue Distribution Guidelines can be found at:  
[http://www.sco.ca.gov/ard\\_trialcourt\\_manual\\_guidelines.html](http://www.sco.ca.gov/ard_trialcourt_manual_guidelines.html)



The screenshot displays the website header for Malia M. Cohen, California State Controller, with a search bar and navigation menu. The main content area is titled "Trial Court Revenue Distribution Guidelines" and includes links to the latest revision (34) and summaries of changes. It also provides contact information for the Local Government Policy Unit and links to past revisions (31, 32, 33) and training materials. The page concludes with an "Email List" section and subscription links for updates to the guidelines and TC-31 forms.

**Malia M. Cohen**  
California State Controller

Search

Home About Us Public Services State and Local State Employees Publications News Contact Us Language

Home » State and Local » Local Government » Local Government Information & Resources » Trial Court Revenue Distribution Guidelines

## Trial Court Revenue Distribution Guidelines

Trial Court Revenue Distribution Guidelines

- [Trial Court Revenue Distribution Guidelines - Revision 34](#) **\*Updated 01.01.2024**
- [Summary of Changes for Trial Court Distribution Guidelines - Revision 34](#)

If you need additional assistance with the Trial Court Revenue Distribution Guidelines, please contact the Local Government Policy Unit at [LocalGovPolicy@sco.ca.gov](mailto:LocalGovPolicy@sco.ca.gov).

**Past Revisions**

- [Trial Court Revenue Distribution Guidelines - Revision 33](#)
- [Summary of Changes for Trial Court Distribution Guidelines - Revision 33](#)
- [Trial Court Revenue Distribution Guidelines - Revision 32](#)
- [Summary of Changes for Trial Court Distribution Guidelines - Revision 32](#)
- [Trial Court Revenue Distribution Guidelines - Revision 31](#)
- [Summary of Changes for Trial Court Distribution Guidelines - Revision 31](#)

For access to past revisions of the Trial Court Revenue Distribution Guidelines not listed above, please contact the Local Government Policy Unit at [LocalGovPolicy@sco.ca.gov](mailto:LocalGovPolicy@sco.ca.gov).

**Revenue Distribution Training Program**

- [Training Materials, Frequently Asked Questions, and Judicial Council Distribution Worksheets](#)

For questions that are not addressed by the information via the link above, please contact the Local Government Policy Unit at [LocalGovPolicy@sco.ca.gov](mailto:LocalGovPolicy@sco.ca.gov).

**TC-31 Forms and Instructions**

- [Remittance to the State Treasurer \(TC-31\) Accounting Form](#) **\*Updated 07.28.2022**
- [Guidelines for Revised TC-31 Forms](#)
- [TC-31 Frequently Asked Questions \(FAQs\)](#)
- [TC-31 Submission Training](#)

**Email List**

To receive notification of updates to the Trial Court Revenue Distribution Guidelines webpage, please visit the [Trial Court Revenue Distribution email subscription webpage](#).

To receive notification of updates to the TC-31 form, please visit the [TC-31 Updates email subscription webpage](#).



# SCO Trial Court Website, cont.

The Trial Court Revenue Distribution Guidelines can be found at:

[http://www.sco.ca.gov/ard\\_trialcourt\\_manual\\_guidelines.html](http://www.sco.ca.gov/ard_trialcourt_manual_guidelines.html)

## **On the Trial Court Website you will also find:**

- Urgency Legislation, training materials, and other useful resources.
- Link to Revenue Distribution Training Website which contains:
  - Training materials, FAQs, and Judicial Council Distribution Worksheets.
  - Schedules, worksheets, and guides.
  - Presentations, PDFs, and other resources related to Revenue Distribution Training Programs for previous years.



# Trial Court Guidelines - Overview

## **Trial Court Guidelines:**

- Provide direction on the distribution of fines, fees, forfeitures, penalties, and assessments from criminal and civil violations.
- Updated at least once a year.
- Required by California code.
- Consist of nine distribution tables.
  - Each table is preceded by a narrative, as well as any special rules or background information that may apply.
  - Narratives provide guidance on questions.



# Trial Court Guidelines – Overview, cont.

## Changes to Trial Court Guidelines

- Majority of changes to the Trial Court Guidelines happen through the annual legislation process.
- After each legislation cycle, Policy Unit reviews the legislations for Trial Court distribution related changes and includes the relevant codes that were added or amended or repealed.
- A new Revision to the Guidelines is published at the beginning of every year.
- A Summary of Changes to the Guidelines is also published at the beginning of every year.





# Trial Court Revenue Distribution Guidelines

The ***Trial Court Revenue Distribution Guidelines*** provide direction on the distribution of fees, fines, forfeitures, penalties, and assessments resulting from criminal and civil violations.

*(Government Code §71380)*



# Types of Trial Court Revenue

**Fees** – a sum paid or charged for a service

**Fines** – a sum imposed as punishment

**Forfeitures** – the loss of property or money through seizure

**Penalties/Assessments** – a sum imposed as punishment in addition to a fine



# Standard Criminal/Traffic Fine Equation

$$\begin{aligned} &\text{Base Fine + Base Fine Enhancements} \\ &= \\ &\quad \mathbf{\text{Total Base Fine}} \\ &+ \\ &\text{Penalties (State, Local, EMS, DNA, Construction, etc.)} \\ &+ \\ &\quad \text{State Surcharge} \\ &+ \\ &\quad \text{Fees and Assessments} \\ &= \\ &\quad \mathbf{\text{Total Bail or Fine}} \end{aligned}$$



# Fines, Penalties, and Assessments: Part I

Base fines are typically increased by the following:

**State Penalty:** \$10 for every \$10\*

**Local Penalty:** Up to \$7 for every \$10\*

**EMS Additional Penalty:** \$2 for every \$10\*

**State & Local DNA Penalties:** \$5 for every \$10\*

**State Court Facilities Construction Penalty:** \$5 for every \$10\*

*\*(or portion thereof – round UP)*

In other words, up to **\$29 for every \$10** in base fine (or portion thereof) is added, plus **State Surcharge** (20% of the base fine).

These penalties apply to all criminal fines unless otherwise specified.



# Fines, Penalties, and Assessments: Part II

All criminal convictions are subject to:

**Criminal Conviction Assessment:** (\$35/infractions; \$30/felonies and misdemeanors)

**Court Operations Assessment:** (\$40)

These apply only to convictions. They do **not** apply to offenses adjudicated in juvenile proceedings, unlike the penalty assessments on the previous slide.



# Sample Traffic Fine: Vehicle Code §24400(b)

“A motor vehicle, other than a motorcycle, shall be operated during darkness, or inclement weather, or both, with at least two lighted headlamps...”

<b>Base Fine:</b>		<b>\$ 35</b>
State Penalty (\$10 x 4):	\$40	
Local Penalty (\$7 x 4):	\$28	
DNA Penalties (\$5 x 4):	\$20	
Court Construction Penalty (\$5 x 4):	\$20	
EMS Penalty (\$2 x 4):	\$ 8	
<b>Total Penalties:</b>	<b>\$116</b>	
<b>State Surcharge</b> (\$35 x 20%):		<b>\$ 7</b>
Criminal Conviction Assessment:	\$35	
Court Operations Assessment:	\$40	
<b>Total Assessments:</b>		<b>\$ 75</b>
<b>TOTAL BAIL/FINE:</b>		<b>\$233</b>



# Distribution of Trial Court Revenue

[PEN §1463.001](#) tells how the collected fines, penalties, service charges, and allocations are distributed each month:

- Penalties and assessments added to base fines are distributed to the proper funds, according to law.
- Unless specified, base fines are distributed as follows:
  - County arrests** are distributed 100% to **county**.
  - City arrests** are split between **city and county** pursuant to [PEN §1463.002](#).
- Base fines **with** a specified distribution are allocated to the proper funds, as described in the Trial Court Guidelines.



# Penal Code §1463.002

## PEN §1463.002:

“The base fine amounts from city arrests shall be subject to distribution according to the following schedule:”

Sacramento	
Folsom .....	31
Galt .....	25
Isleton .....	13
North Sacramento .....	10
Sacramento .....	21
County percentage .....	26

Note that these percentages represent the **county's** share of the base fine. For cities and other local agencies not listed, the “County percentage” is used.

For example, the base fine resulting from an arrest by the Citrus Heights Police Department would be split 26% to Sacramento County and 74% to the City of Citrus Heights.





# Research: Four Steps

**Step One:** Search the Guidelines using keywords or the code section to find the distribution.

**Step Two:** Confirm current law at <http://leginfo.legislature.ca.gov>.

**Step Three:** Access the link to the online FAQs at [http://www.sco.ca.gov/ard\\_trialcourt\\_manual\\_guidelines.html](http://www.sco.ca.gov/ard_trialcourt_manual_guidelines.html).

**Step Four:** Contact us at [LocalGovPolicy@sco.ca.gov](mailto:LocalGovPolicy@sco.ca.gov).



# Legislative Information: LegInfo

LegInfo, the free website for California laws and bills, can be found at:

<https://leginfo.legislature.ca.gov/>

The screenshot displays the California Legislative Information website. The browser address bar shows the URL [leginfo.legislature.ca.gov/faces/home.xhtml](https://leginfo.legislature.ca.gov/faces/home.xhtml). The page features a header with the California State Capitol logo and the text "California LEGISLATIVE INFORMATION". A navigation menu includes links for "skip to content", "home", "accessibility", "FAQ", "feedback", "sitemap", and "login". Below the header is a tabbed menu with options: "Home", "Bill Information", "California Law", "Publications", "Other Resources", "My Subscriptions", and "My Favorites".

The main content area is divided into several sections:

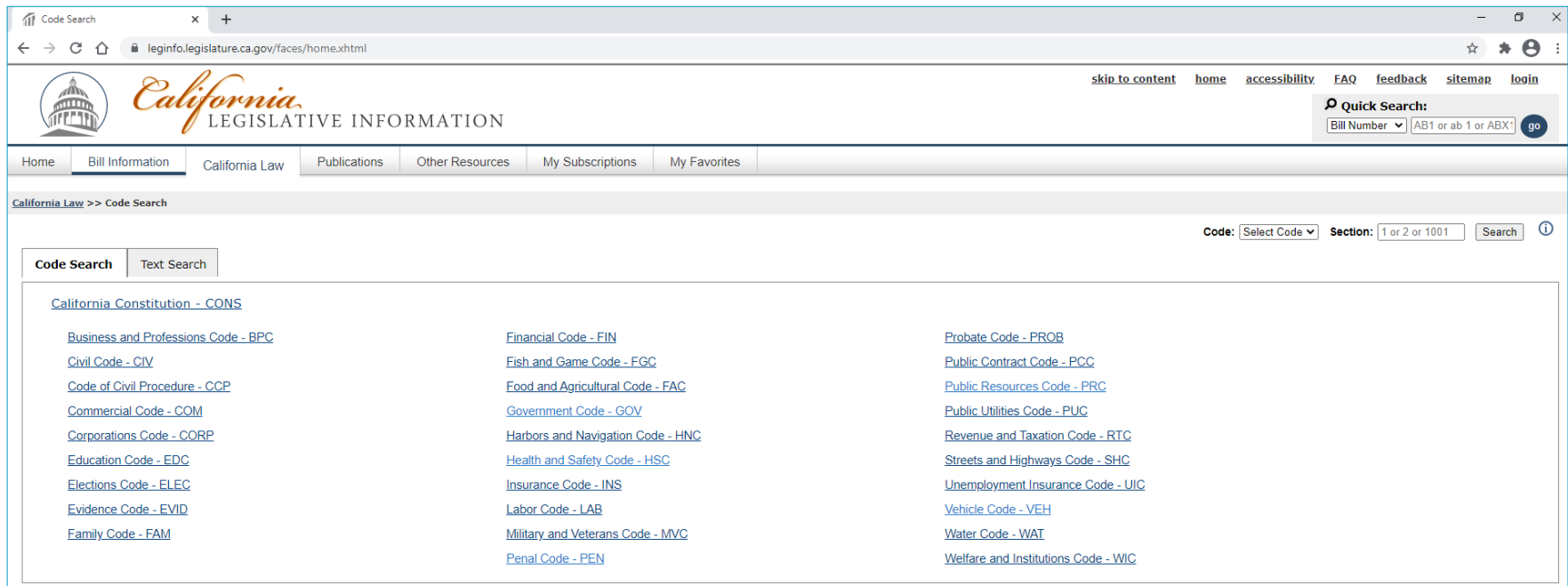
- TODAY'S SCHEDULE** (Mon, Jan 9, 2023):
  - FLOOR SCHEDULE**
    - [ASM. CHECK-IN SESSION](#) STATE CAPITOL
    - [SENATE FLOOR SESSION](#) STATE CAPITOL
- WELCOME**: A message welcoming users to the website and announcing new enhancements to the readability of Bill and Code text. It mentions that multi-level indentation formatting has been implemented throughout the sections of each bill's "Text" tab. It also notes that measures prior to 1999 can still be found at <http://leginfo.ca.gov>.
- Quick Bill Search:** Includes a "Bill Number" field with the example "AB1 or ab 1 or ABX1-1" and a "Keywords(s)" field with the placeholder "Search phrase". A "Go" button is located below the fields.
- Quick Code Search:** Includes a "Code" dropdown menu with "Select Code" selected, a "Code Section" field with "1 or 2 or 1001" entered, and a "Keywords(s)" field with the placeholder "Keyword(s) input". A "Go" button is located below the fields.
- Daily Updates:** Includes links for [Assembly Updates](#) and [Senate Updates](#).
- Daily Files:** Includes links for [Assembly](#) and [Senate](#).
- Quick Links:** Includes links for [Senate Video Archive](#), [Assembly Video Archive](#), [Downloadable Database](#), [CA Agency Reports](#), and [Register to Vote](#).

At the bottom of the page, there is a disclaimer: "Pursuant to Section 10248.5 of the Government Code, the information described in subdivision (a) of Section 10248 of the Government Code and made available on this Web site is within the public domain and the State of California retains no copyright or other proprietary interest in the information." Below the disclaimer are links for [Privacy and Conditions of Use Policy](#) and [Website Accessibility Certification\(PDF\)](#).



# LegInfo: Researching the Codes

LegInfo allows one to enter a specific code section directly or browse through one of California's 29 codes.



The screenshot displays the LegInfo website interface. At the top, there is a navigation bar with the California State Capitol logo and the text "California LEGISLATIVE INFORMATION". To the right of the logo, there are links for "skip to content", "home", "accessibility", "FAQ", "feedback", "sitemap", and "login". A "Quick Search" box is located on the right side of the navigation bar, containing a dropdown menu for "Bill Number" with "AB1 or ab 1 or ABX" selected, and a "go" button.

Below the navigation bar, there is a horizontal menu with tabs for "Home", "Bill Information", "California Law", "Publications", "Other Resources", "My Subscriptions", and "My Favorites". The "California Law" tab is currently selected.

The main content area is titled "California Law >> Code Search". On the right side of this area, there are fields for "Code:" with a dropdown menu set to "Select Code", "Section:" with a text input field containing "1 or 2 or 1001", and a "Search" button. There is also a help icon (i) next to the search button.

Below the search fields, there are two tabs: "Code Search" (which is active) and "Text Search". The "Code Search" tab displays a list of 29 California codes, arranged in three columns:


<a href="#">California Constitution - CONS</a>		
<a href="#">Business and Professions Code - BPC</a>	<a href="#">Financial Code - FIN</a>	<a href="#">Probate Code - PROB</a>
<a href="#">Civil Code - CIV</a>	<a href="#">Fish and Game Code - FGC</a>	<a href="#">Public Contract Code - PCC</a>
<a href="#">Code of Civil Procedure - CCP</a>	<a href="#">Food and Agricultural Code - FAC</a>	<a href="#">Public Resources Code - PRC</a>
<a href="#">Commercial Code - COM</a>	<a href="#">Government Code - GOV</a>	<a href="#">Public Utilities Code - PUC</a>
<a href="#">Corporations Code - CORP</a>	<a href="#">Harbors and Navigation Code - HNC</a>	<a href="#">Revenue and Taxation Code - RTC</a>
<a href="#">Education Code - EDC</a>	<a href="#">Health and Safety Code - HSC</a>	<a href="#">Streets and Highways Code - SHC</a>
<a href="#">Elections Code - ELEC</a>	<a href="#">Insurance Code - INS</a>	<a href="#">Unemployment Insurance Code - UIC</a>
<a href="#">Evidence Code - EVID</a>	<a href="#">Labor Code - LAB</a>	<a href="#">Vehicle Code - VEH</a>
<a href="#">Family Code - FAM</a>	<a href="#">Military and Veterans Code - MVC</a>	<a href="#">Water Code - WAT</a>
	<a href="#">Penal Code - PEN</a>	<a href="#">Welfare and Institutions Code - WIC</a>



# LegInfo: Viewing the Codes

Here is a screenshot of Penal Code §1463.26 as an example.

Code Search Text Search

[Up^](#) [<< Previous](#) [Next >>](#) [cross-reference chaptered bills](#) [PDF](#) | [Add To My Favorites](#)   
Search Phrase:  Highlight

**PENAL CODE - PEN**  
**PART 2. OF CRIMINAL PROCEDURE [681 - 1620]** *( Part 2 enacted 1872. )*  
**TITLE 11. PROCEEDINGS IN MISDEMEANOR AND INFRACTION CASES AND APPEALS FROM SUCH CASES [1427 - 1471]** *( Heading of Title 11 amended by Stats. 1998, Ch. 931, Sec. 407. )*

**CHAPTER 1. Proceedings in Misdemeanor and Infraction Cases [1427 - 1465.9]** *( Heading of Chapter 1 amended by Stats. 1998, Ch. 931, Sec. 408. )*

**1463.26.** Notwithstanding Section 1463, out of moneys deposited with the county treasurer pursuant to Section 1463, there shall be transferred, once a month, to the traffic fund of the city, an amount equal to one-third of all fines and forfeitures collected during the preceding month upon the conviction of, or upon the forfeiture of bail by, any person charged with a violation of Section 21655.5 or 21655.8 of the Vehicle Code within that city, and an amount equal to one-third of those fines and forfeitures shall be transferred into the general fund of the county, and an amount equal to one-third of those fines and forfeitures shall be transferred to the agency whose approval is required for high-occupancy vehicle lanes on state highways pursuant to Section 21655.6 of the Vehicle Code. If the arrest for a violation of either Section 21655.5 or 21655.8 of the Vehicle Code was not within a city, then 50 percent of the fines and forfeitures shall be transferred to the general fund of the county and 50 percent shall be transferred to the agency having authority to approve high-occupancy vehicle lanes pursuant to Section 21655.6 of the Vehicle Code. Money received by the agency having the authority to approve high-occupancy vehicle lanes pursuant to Section 21655.6 of the Vehicle Code shall be used by that agency for the purposes of improving traffic flow and traffic operations upon the state highway system within the jurisdiction of that agency. In counties where there exists a county transportation commission created pursuant to Division 12 (commencing with Section 130000) of the Public Utilities Code, that commission is the agency for purposes of this section.

*(Added by Stats. 1991, Ch. 189, Sec. 34. Effective July 29, 1991.)*





# Reading Entries in the *Guidelines*

**Tables in the Guidelines include five or six columns listed below:**

- 1. Code Section** – The law involved, along with a description.
- 2. Violation/Situation** – The laws being violated, or the circumstances in which the revenue is to be paid.
- 3. Distribution** – Which agencies receive the revenue, and the percentages and/or conditions that apply.
- 4. Applicable Fund** – The fund receiving the revenue.
- 5. Fund Use/Special Provision** – Any limitations on use of the collected funds.
- 6. Priority of Installment Payments** – The priority given to paying this charge according to Penal Code §1203.1d (*for criminal cases only*).



# Reading Entries in the *Guidelines*, cont.

CODE SECTION	VIOLATION/SITUATION	DISTRIBUTION	APPLICABLE FUND	FUND USE/SPECIAL PROVISION
<b>CIV 1798.155 – California Consumer Privacy Act</b>	Violations of CIV 1798.100-1798.199 by a business, service provider, or other person subject to civil penalty of \$2,500 for each violation or \$7,500 for each intentional violation.	100% to the State.	Consumer Privacy Fund.	To offset costs incurred by the state courts and the Attorney General in enforcing CIV 1798.100-1798.199.

## CIVIL CODE

### DIVISION 3. OBLIGATIONS [1427 - 3273]

#### PART 4. OBLIGATIONS ARISING FROM PARTICULAR TRANSACTIONS [1738 - 3273]

#### TITLE 1.81.5. California Consumer Privacy Act of 2018 [1798.100 - 1798.199]

##### 1798.155.

(a) Any business or third party may seek the opinion of the Attorney General for guidance on how to comply with the provisions of this title.

(b) A business shall be in violation of this title if it fails to cure any alleged violation within 30 days after being notified of alleged noncompliance. **Any business, service provider, or other person that violates this title shall be subject to an injunction and liable for a civil penalty of not more than two thousand five hundred dollars (\$2,500) for each violation or seven thousand five hundred dollars (\$7,500) for each intentional violation**, which shall be assessed and recovered in a civil action brought in the name of the people of the State of California by the Attorney General. The civil penalties provided for in this section shall be exclusively assessed and recovered in a civil action brought in the name of the people of the State of California by the Attorney General.

(c) Any civil penalty assessed for a violation of this title, and the proceeds of any settlement of an action brought pursuant to subdivision (b), **shall be deposited in the Consumer Privacy Fund**, created within the General Fund pursuant to subdivision (a) of Section 1798.160 with the intent to **fully offset any costs incurred by the state courts and the Attorney General in connection with this title**.

(Amended (as added by Stats. 2018, Ch. 55, Sec. 3) by Stats. 2018, Ch. 735, Sec. 12. (SB 1121) Effective September 23, 2018.

**Section operative January 1, 2020**, pursuant to Section 1798.198.)



# Updates to the *Guidelines*

Revision 34 of the *Trial Court Revenue Distribution Guidelines* was released in December 2023, and reflected changes due to legislation signed into law last year. The following slides include a list of those changes.





# Updates Due to Legislation

Added, Amended, or Removed	Code Section	Description
Removed	GOV 76000.10	Emergency Medical Air Transportation Penalty is removed since the assessment and collections are terminated.
Removed	PEN 1203.426	No reimbursement required per Section 1203.426, for a person seeking relief pursuant to this section and who meets the criteria set forth in GOV 68632. This code section is repealed and affects 4 entries in the guidelines - PEN 1203.4, 1203.41, 1203.42, and 1203.45. This is effective July 10, 2023. (AB 134)
Removed	PEN 1203.4	Actual court costs, county costs, or city costs up to \$150 for withdrawal of guilty plea or setting aside of verdict (Probation) is removed. This is effective July 10, 2023. (AB 134)
Removed	PEN 1203.41	Actual court costs, county costs, or city costs up to \$150 for withdrawal of guilty plea or setting aside of verdict (Mandatory Supervision) is removed. This is effective July 10, 2023. (AB 134)
Removed	PEN 1203.42	Actual court costs, county costs, or city costs up to \$150 for withdrawal of guilty plea or setting aside of verdict (Pre-Realignment offense) is removed. This is effective July 10, 2023. (AB 134)
Removed	PEN 1203.45	Actual court costs, county costs, or city costs up to \$150 for an order sealing a record for a person who is 26 years of age or older is removed. This is effective July 10, 2023. (AB 134)
Added	BPC 22948.55	A person who knowingly engages, has engaged, or proposes to engage in a violation of Chapter 36 (commencing with Section 22948.50) on In-Vehicle Cameras shall be liable for a civil penalty as stipulated. If the action is brought by the Attorney General, the penalty shall be deposited into the General Fund. If the action is brought by a district attorney, the penalty shall be paid to the treasurer of the county in which the judgment was entered. (SB 296)
Added	BPC 22949.85	A covered entity failing to submit a report as required by this section may be required to pay a penalty as ordered by the court. Moneys collected pursuant to this section shall be deposited in the Civil Rights Enforcement and Litigation Fund established pursuant to Section 12907 of the Government Code. (SB 54)
Amended	HSC 25192	Language updates which include adding "county counsel" among the recipients of the 25% distribution. (SB 642)
Amended	BPC 26038	Cannabis enforcement by local jurisdictions: Updates to the existing language to reflect the distribution of civil penalties based on whether the action is brought by the Attorney General, County Counsel, or City Attorney. (AB 1448)



# Updates Due to Legislation, cont.

Added, Amended, or Removed	Code Section	Description
Added	GOV 12527.6	The court may award the remedy of disgorgement in an action brought by the Attorney General under the unfair competition laws or false advertising laws in addition to the remedies provided in these statutes. Funds recovered by the Attorney General shall be deposited into the Victims of Consumer Fraud Restitution Fund. (AB 1366)
Added	GOV 54222.3.1(g)	If a city disposes of land in violation of this section, the city shall be liable for civil penalty calculated as per GOV 54222.3.1 (g). A penalty assessed pursuant to this subdivision shall, except as otherwise provided, be deposited into a local housing trust fund. The city may elect to instead deposit the penalty moneys into the Building Homes and Jobs Trust Fund or the Housing Rehabilitation Loan Fund. This section shall remain in effect only until January 1, 2034, and as of that date is repealed. (AB 1734)
Amended	HSC 25515.5(b)	Language updates which include adding "county counsel" among the recipients of the 50% distribution. (SB 642)
Added	HSC 26275	A manufacturer or an owner who violates this section on Trash Receptacles and Storage Containers shall be guilty of an infraction punishable by fines as stipulated. The fines shall be deposited into the Accident Prevention and Road Safety Fund. Moneys in the fund are available upon appropriation by the Legislature. This section shall become operative on January 1, 2025. (SB 806)
Added	HSC 104559.5	An enforcing agency may assess civil penalties for violation of subdivision (b) according to the schedule in BPC 22958 (a) (1) which shall be deposited in the State Treasury to the credit of the Sale of Tobacco to Minors Control Account. California Department of Tax and Fee Administration may also assess a civil penalty which shall be deposited into the Cigarette and Tobacco Products Compliance Fund which shall be made available to the CDTFA upon appropriation by the Legislature for the purposes of meeting its duties prescribed in HSC 104559.5 (f) (2). (AB 935)
Added	HSC 123622	Any person or entity that conducts ultrasound in violation of Section 123621 is liable for a civil penalty of two thousand five hundred dollars (\$2,500) for a first offense and five thousand dollars (\$5,000) for each subsequent offense. Any person or entity that violates this section is liable for any costs, fees, and civil penalties which shall be paid to the office that brought the action. (AB 1720)



# Updates Due to Legislation, cont.

Added, Amended, or Removed	Code Section	Description
Added	LAB 181	Moneys recovered by the Attorney General, a district attorney, a city attorney, a county counsel, or any other city or county prosecutor under this code in violation of Division 2 and Division 3 (exclusions specified in the section) shall be applied first to payments, such as wages, damages, and other penalties, due to affected workers. All civil penalties recovered by a public prosecutor pursuant to this chapter shall be paid to the General Fund of this state, unless otherwise specified by this code. This section shall remain in effect only until January 1, 2029, and as of that date is repealed. The repeal of this statute shall not apply to any action initiated in court by a public prosecutor prior to January 1, 2029. (AB 594)
Added	LAB 226.8	The Labor Commissioner under Section 98.3, 98.7, 98.74, or 1197.1, or the Attorney General, a district attorney, a city attorney, a county counsel, or any other city or county prosecutor, as defined in subdivision (a) of Section 181, may alternatively recover the penalties set forth in subdivisions (b) and (c) as damages payable to the employee. An employee is entitled to either recover the damages or to enforce a civil penalty, but not both, for the same violation. (AB 594)
Added	LAB 2510	An aggrieved employee shall be awarded front pay or back pay, the value of the benefits the employee would have received under any benefit plans, punitive damages pursuant to Section 3294 of the Civil Code, and reasonable attorney's fees and costs. An employer, agent of an employer, or other person who violates Part 9.5 of the Labor Code or causes a violation of this part may be subject to civil penalties as mentioned in LAB 2510 (e). Additional amounts as liquidated damages may be recovered as per LAB 2510 (e) and deposited into the Labor and Workforce Development Fund and paid to the employee as compensatory damages. (AB 647)
Added	PCC 10510.53	An aggrieved employee shall bring a civil action for violation of Article 2.7 (commencing with Section 10510.50) against a vendor who violated this article and may be awarded compensation, penalties, reasonable attorney's fees and costs. (SB 27)
Added	PRC 3236.2	Civil penalties are imposed for violations of oil and gas laws pursuant to this section. Fifty percent of the civil penalties collected to be paid to the agency or office prosecuting the action and fifty percent to be deposited in the Oil and Gas Environmental Remediation Account. In addition to these civil penalties, a person found liable shall also pay a penalty in an amount equal to the cost to plug and abandon any well associated with the violation. This penalty shall be distributed to the division for deposit in the Oil and Gas Environmental Remediation Account. (AB 631)



# Updates Due to Legislation, cont.

Added, Amended, or Removed	Code Section	Description
Added	PRC 42488.3	Civil penalties collected pursuant to Chapter 8.6 (commencing with Section 42488) shall be paid to the office of the city attorney, county counsel, district attorney, or Attorney General, whichever office brought the action. The penalties collected pursuant to this section by the Attorney General shall be deposited into the Public Rights Law Enforcement Special Fund. This section shall become operative on July 1, 2024. (SB 244)
Added	PROB 2351.2	If a conservator does not file a care plan as required by subdivision (a), the court may impose a civil penalty in any amount up to five hundred dollars (\$500), payable to the estate of the conservatee. The requirement to file a care plan is effective January 1, 2025. (SB 280)
Removed	CIV 1798.99.82	This entry is removed since the code section currently changes civil penalties that are levied as a result of court action to administrative penalties levied directly by the enforcing agency.
Amended	CCP 491.150	The sunset date of June 30, 2023 for the \$60 fee for filing a motion as per GOV 70617 (a) is removed. The reference to this sunset date within CCP 491.150 in the Guidelines is removed. This is effective June 30, 2023. (AB 133)
Amended	CCP 704.750	The sunset date of June 30, 2023 for the \$60 fee for filing a motion as per GOV 70617 (a) is removed. The reference to this sunset date within CCP 704.750 in the Guidelines is removed. This is effective June 30, 2023. (AB 133)
Amended	CCP 708.160	The sunset date of June 30, 2023 for the \$60 fee for filing a motion as per GOV 70617 (a) is removed. The reference to this sunset date within CCP 708.160 in the Guidelines is removed. This is effective June 30, 2023. (AB 133)
Amended	CCP 2029.620	The sunset date of June 30, 2023 for the \$60 fee for filing a motion as per GOV 70617 (a) is removed. The reference to this sunset date within CCP 2029.620 in the Guidelines is removed. This is effective June 30, 2023. (AB 133)
Amended	GOV 26721.2(a)	Fee for serving a summons for an action commencing in superior court is changed from \$40 to \$50. (SB 564)
Amended	GOV 26721.2(b)	Fee for canceling a summons prior to its completion is changed from \$40 to \$50. (SB 564)
Amended	GOV 26721.2(c)	Fee for making a not-found return on a summons certifying that the person cannot be found at the address specified is changed from \$40 to \$50. (SB 564)
Amended	GOV 26750	Fee for serving an earnings withholding order under CCP 706.010-706.154 is changed from \$35 to \$45. (SB 564)



# Updates Due to Legislation, cont.

Added, Amended, or Removed	Code Section	Description
Amended	GOV 70602.6	The sunset date of June 30, 2023, for the \$40 fee added to \$355 fee for filing first paper under the included Government Code sections is removed. This is effective June 30, 2023. (AB 133)
Amended	GOV 70616	The sunset date of June 30, 2023, for the fee raise from \$550 to \$1000 and maximum fee raise from \$10,000 to \$18,000 is removed. This is effective June 30, 2023. (AB 133)
Amended	GOV 70617(a)	The sunset date of June 30, 2023, for the \$60 fee for filing a motion, application, or any other paper requiring a hearing, as specified is removed. This is effective June 30, 2023. (AB 133)
Amended	GOV 70657	The sunset date of June 30, 2023, for the \$60 uniform fee for filing a motion or other paper requiring a hearing subsequent to the first paper in a proceeding is removed. This is effective June 30, 2023. (AB 133)
Amended	GOV 70662	The sunset date of January 1, 2024, for the \$40 filing fee for a request for special notice pursuant to Sections 1250, 2700, and 17204 of the Probate Code is removed. This is effective June 30, 2023. (AB 133)
Amended	GOV 70677(a)	The sunset date of June 30, 2023, for the \$60 uniform fee for filing any motion, application, order to show cause, or any other paper requiring a hearing subsequent to the first paper is removed. (AB 133)
Amended	GOV 70615	A fee of \$25 for an appeal under Section 22428 of the Vehicle Code of a hearing officer's determination regarding a civil penalty for an automated speed violation, as defined in Section 22425 of the Vehicle Code. This section shall remain in effect only until January 1, 2032, and as of that date is repealed. (AB 645)



# Frequently Asked Questions (FAQ)

Each training generates questions from the audience. SCO and the Judicial Council have compiled the most common ones from our trainings sessions since 2013 into a single document.




**On the SCO Trial  
Court Website**

## Revenue Distribution Training Program

- » [Training Materials, Frequently Asked Questions, and Judicial Council Distribution Worksheets](#)

For questions that are not addressed by the information via the link above, please contact the Local Government!

## TC-31 Forms and Instructions

- » [Remittance to the State Treasurer \(TC-31\) Accounting Form](#)  \*Updated 07.28.2022
- » [Guidelines for Revised TC-31 Forms](#) 
- » [TC-31 Frequently Asked Questions \(FAQs\)](#)
- » [TC-31 Submission Training](#) 

**On the Revenue  
Distribution  
Training Website**

## Check Trial Court Revenue Distribution Resources:

- [Uniform Bail and Penalty Schedules](#)
- [Revenue Distribution Worksheets](#) 
- [FAQs: Trial Court Revenue Distribution](#) 
- [Crosswalk Guide](#) 

This tool was developed to index the Trial Court Revenue Distribution Guidelines (distribution resources, tying the distribution guide's code descriptions and associated Penalty Schedule, Judicial Council distribution worksheets, and FAQs).



# Frequently Asked Questions (FAQ) , cont.

The Master FAQs contain over 200 responses in eight categories:

A. General Questions

B. Guidelines

C. Statutes

D. Parking

E. Collections

F. Distribution Calculations

G. Distribution Spreadsheets

H. Audits

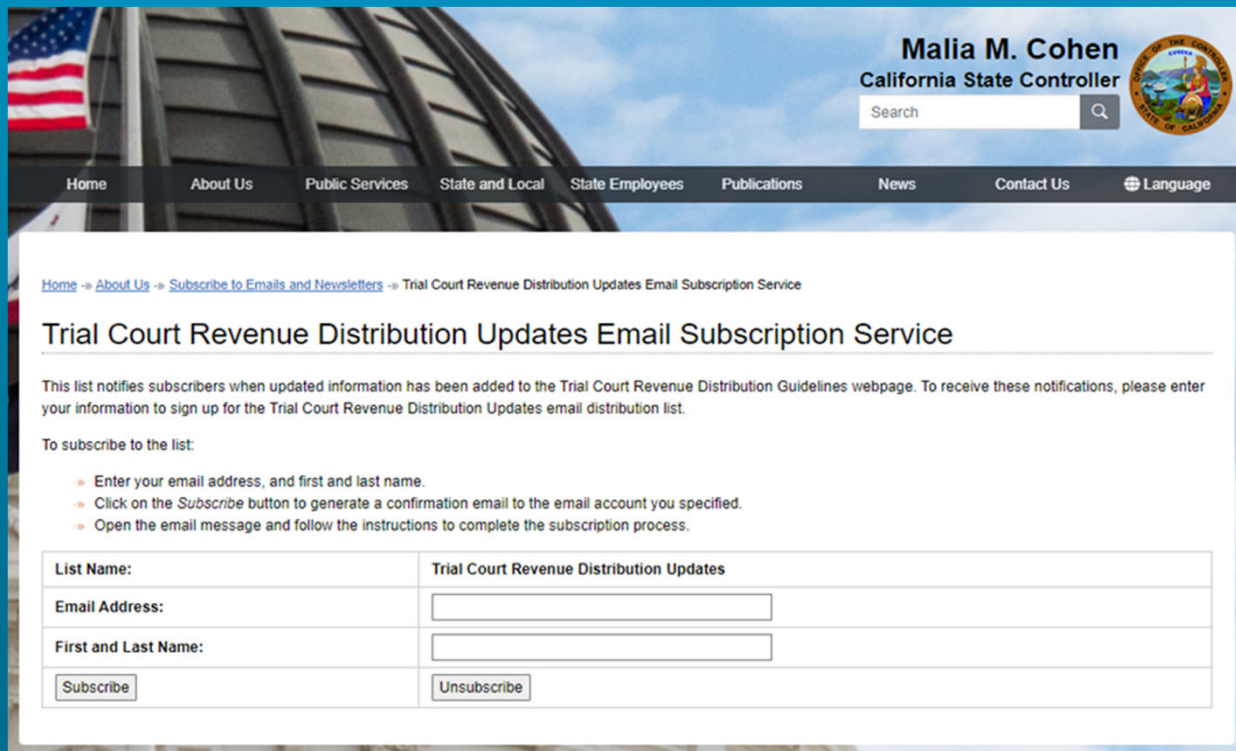
Each entry includes the date it was last updated.

Responses may change with new legislation or policy, so be cautious in relying on older responses.



# Listserv Notifications

To receive automatic notification of updates to the Guidelines, including Urgency Legislation updates, please visit our website at: [http://www.sco.ca.gov/ard\\_trial\\_courts\\_notification\\_email.html](http://www.sco.ca.gov/ard_trial_courts_notification_email.html)



The screenshot shows the website header for Malia M. Cohen, California State Controller. The navigation menu includes Home, About Us, Public Services, State and Local, State Employees, Publications, News, Contact Us, and Language. The main content area features a breadcrumb trail: Home -> About Us -> Subscribe to Emails and Newsletters -> Trial Court Revenue Distribution Updates Email Subscription Service. The title is "Trial Court Revenue Distribution Updates Email Subscription Service". Below the title, a paragraph explains that the list notifies subscribers when updated information has been added to the Trial Court Revenue Distribution Guidelines webpage. It asks users to enter their information to sign up for the email distribution list. A section titled "To subscribe to the list:" contains three bullet points: "Enter your email address, and first and last name.", "Click on the *Subscribe* button to generate a confirmation email to the email account you specified.", and "Open the email message and follow the instructions to complete the subscription process." Below this is a form with four rows: "List Name:" with the value "Trial Court Revenue Distribution Updates"; "Email Address:" with an empty text input field; "First and Last Name:" with an empty text input field; and two buttons, "Subscribe" and "Unsubscribe".

**Malia M. Cohen**  
California State Controller

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Home -> About Us -> Subscribe to Emails and Newsletters -> Trial Court Revenue Distribution Updates Email Subscription Service

## Trial Court Revenue Distribution Updates Email Subscription Service

This list notifies subscribers when updated information has been added to the Trial Court Revenue Distribution Guidelines webpage. To receive these notifications, please enter your information to sign up for the Trial Court Revenue Distribution Updates email distribution list.

To subscribe to the list:

- Enter your email address, and first and last name.
- Click on the *Subscribe* button to generate a confirmation email to the email account you specified.
- Open the email message and follow the instructions to complete the subscription process.

List Name:	Trial Court Revenue Distribution Updates
Email Address:	<input type="text"/>
First and Last Name:	<input type="text"/>
<input type="button" value="Subscribe"/>	<input type="button" value="Unsubscribe"/>





# SCO Distribution Contact Information

If you have any questions related to trial court revenue distribution, please email [LocalGovPolicy@sco.ca.gov](mailto:LocalGovPolicy@sco.ca.gov)

MALIA M. COHEN  
California State Controller



# Guidelines: Poll

The 2% automation charge is added to all fines and penalties.

- a. True
- b. False



# Collections Updates

Don Lowrie, Budget Analyst

---



## REPORT SUMMARY:

- **\$1.0B in revenue:**
  - \$655.6 million from nondelinquent accounts
  - \$345.0 million from delinquent accounts
- **\$85.5M in operating costs recovered**
- **\$1.9B in delinquent debt satisfied by means other than payment**
- **\$267.2M in uncollectible debt discharged from accountability**
- **\$5.4B outstanding debt balance**

***Report on Statewide Collection, 2022-23***



### Report on Statewide Collection of Court- Ordered Debt for 2022–23

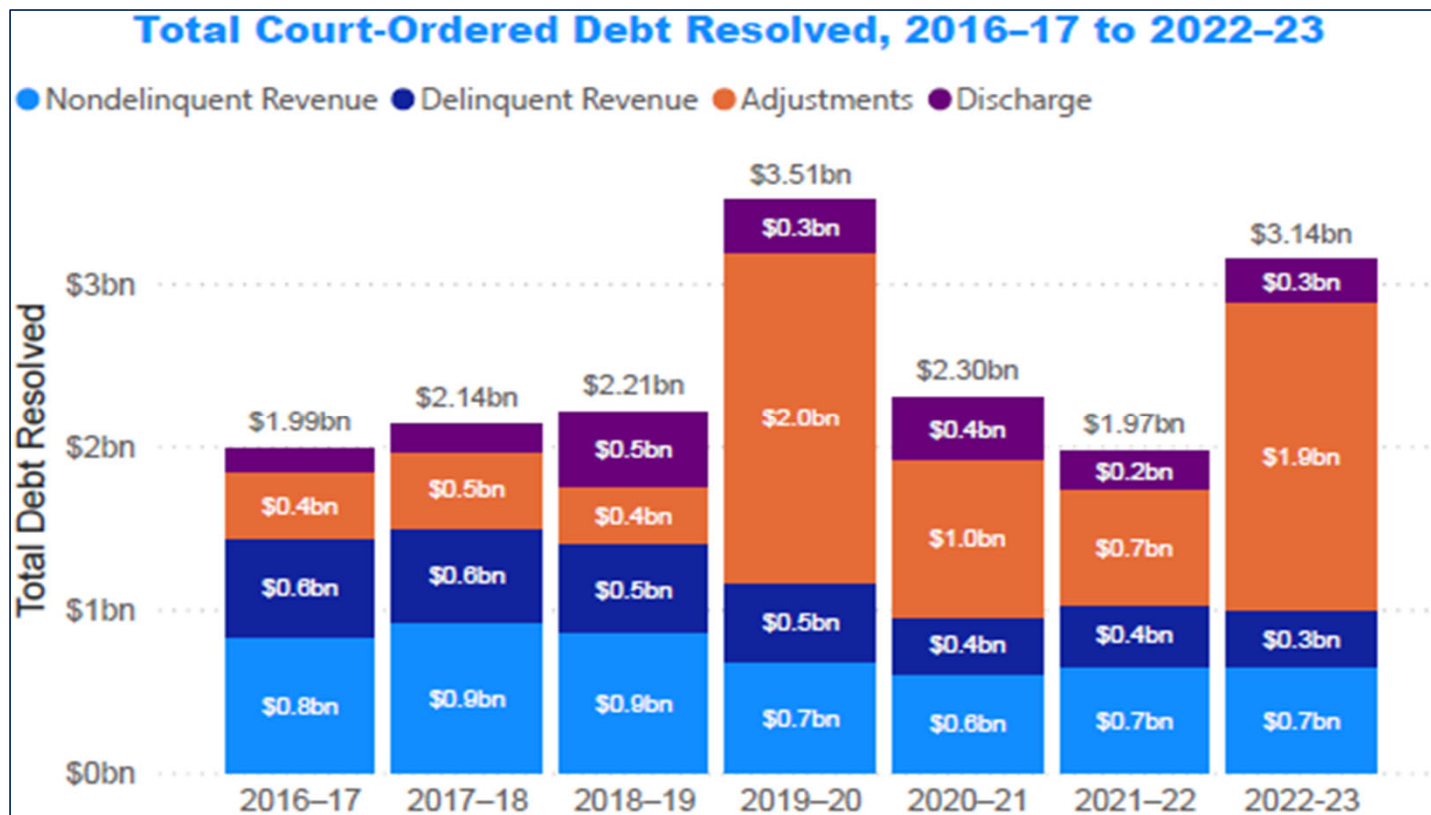
December 2023



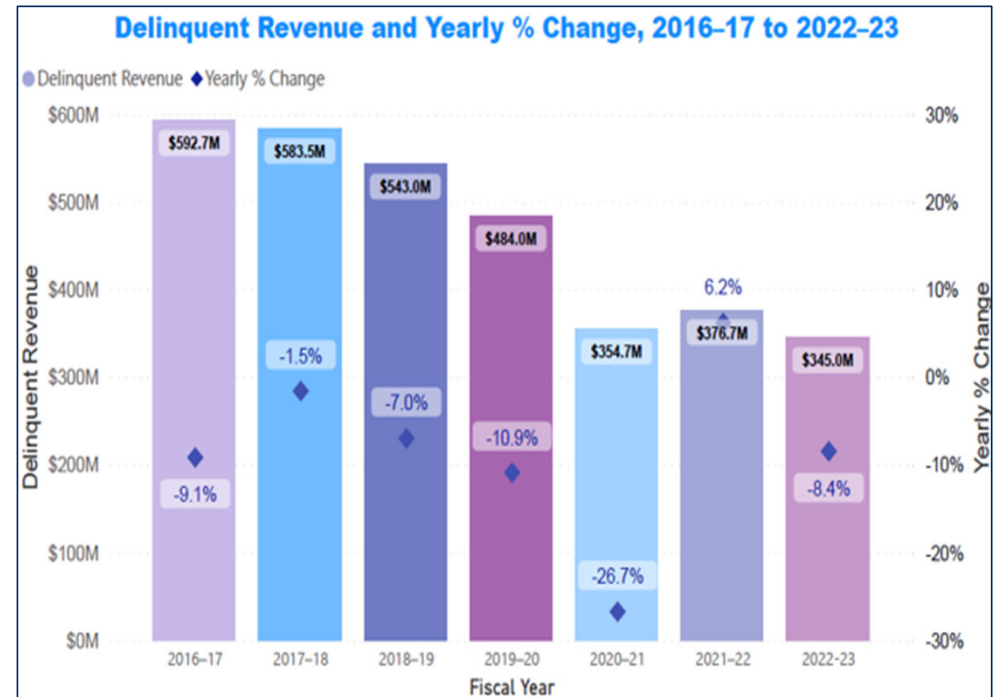
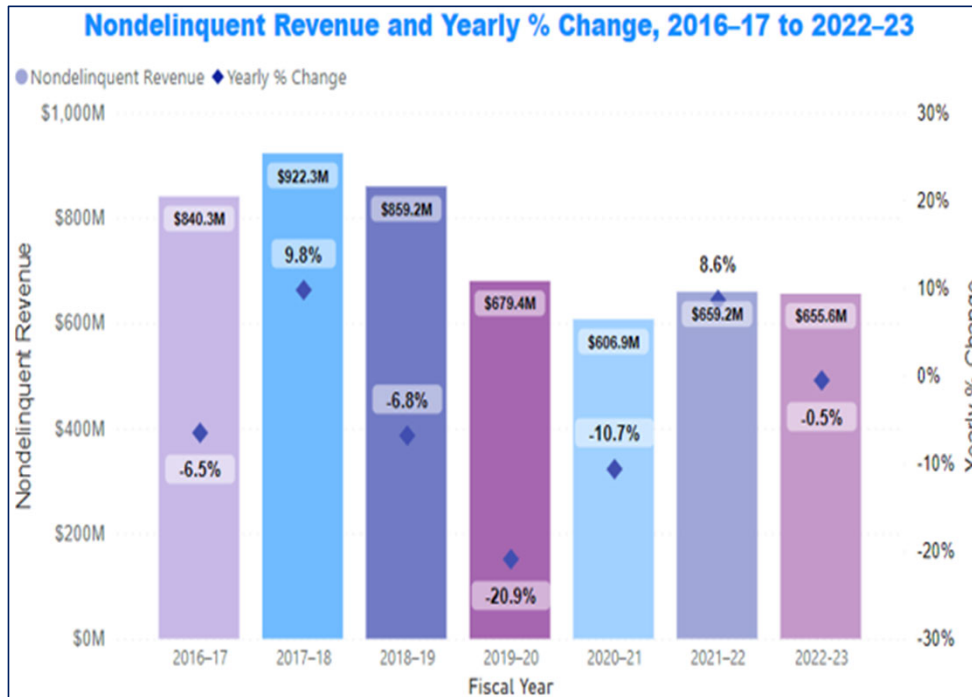
Judicial Council of California



# Statewide Collections Summary



# Total Revenue Collected

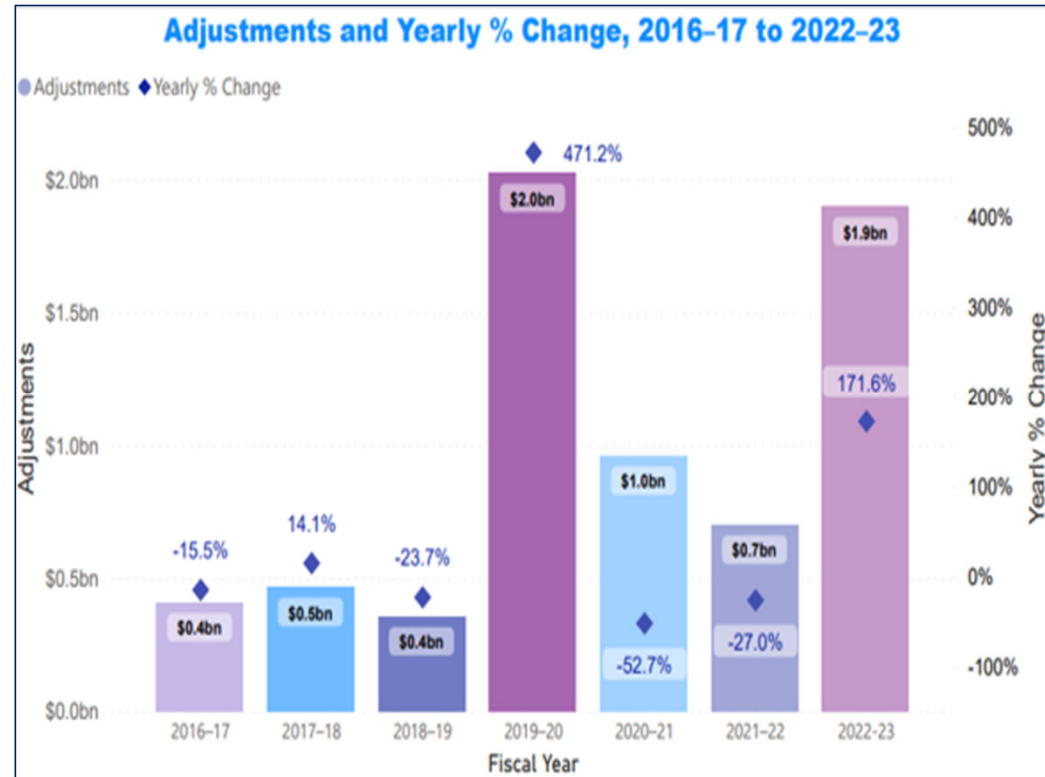


# Adjustments:

---

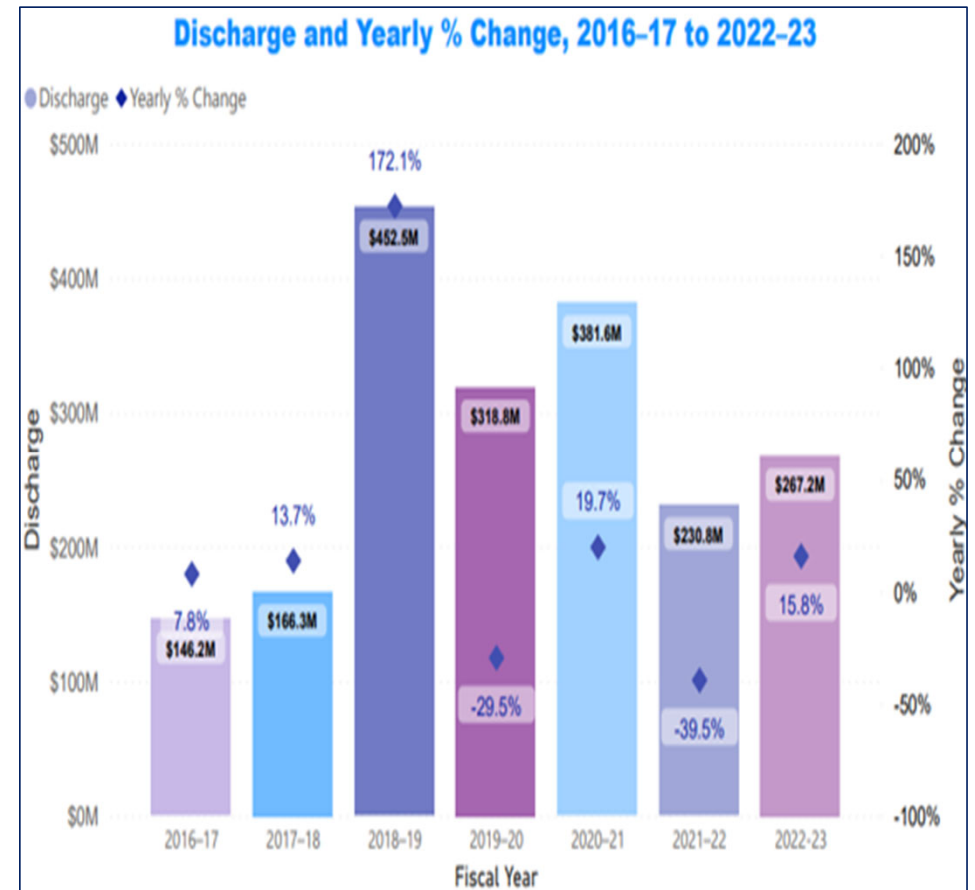
Record the resolution of court-ordered debt through means other than payment:

- Court waiver or reduction
- Ability to pay determination
- Community service or custody credits
- Vacated through legislation.



# Discharge from Accountability:

- Is authorized and can be approved by responsible collecting entity (Government Code § 25257 and 25259.7)
- Relieves entity of obligation to actively pursue the debt, but individual remains liable for payment.
- Any balance that is too small to justify collections cost or likelihood of collection does not warrant the expense.
- Provides realistic accounting of outstanding debt.





# Discharge Data

**\$2.5B** Amount discharged since 2012

---

**2010** Year legislation authorized courts to approve discharge

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**14** Number of collection programs that have discharged \$0

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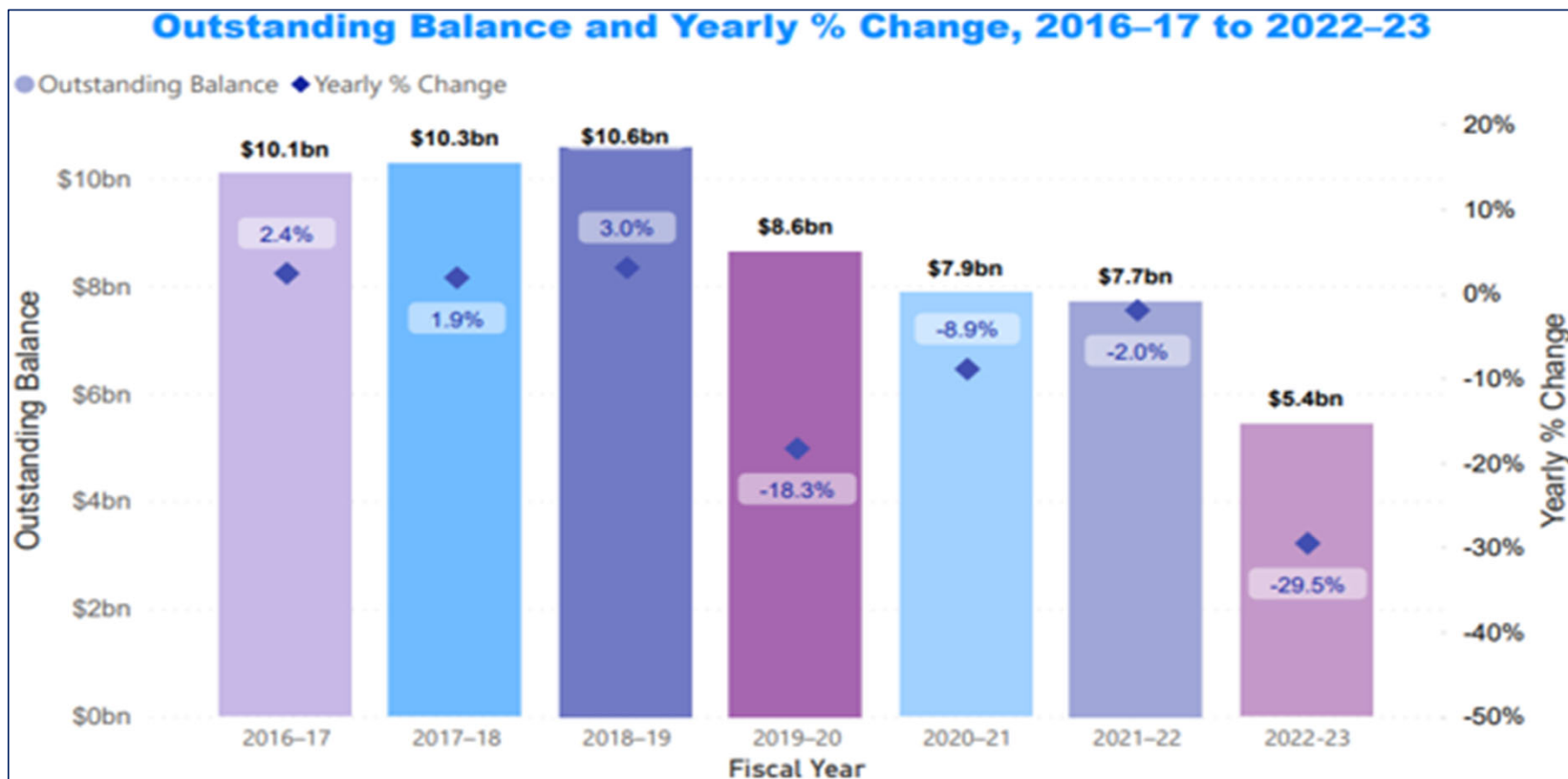
**\$5.4B** Total statewide uncollected delinquent debt (as of June 30, 2023)

---

**18.6%** Unpaid balance held by 14 programs with no discharge process implemented



# Outstanding Balance



## Traffic Violator School (TVS) Fees & 50-50 Calculation

### **Standard TVS (Vehicle Code § 42007)**

- 77% of entire TVS included in excess revenue (50-50) calculation per Government Code § 77205

### **Red Light TVS (VC § 42007.3)**

- First 30% excluded from 50-50 calculation
- Remaining 70% deposited per VC § 42007
- 77% of 70% included in 50-50 calculation

### **Railroad Crossing TVS (VC § 42007.4)**

- First 30% excluded from 50-50 calculation
- Remaining 70% deposited per Penal Code § 1463.001
- Included in 50-50 calculation to the extent qualifying deposits made to county general fund



Q&A



- Minor changes to 2023-24 Collections Reporting Template (CRT)
- CRT is due by September 1
- Online CRT training, June 26, 2024
- Pre-filled CRT, mid-July

**Select court/county (see Contact Information worksheet #1)**  
Use the space below to describe your collection program.

Describe the extent to which your collection program is meeting the Judicial Council approved Collections Best Practices and identify any obstacles or problems that prevent the collections program from meeting those objectives. Of the twenty-two (22) Best Practices listed below please check those which your collection program has implemented. Provide an explanation for the best practices currently not being met, below. Also, identify any new or additional practices that have improved your collections program.

- 1 Develop plan and put in a written MOU that implements and enhances a program in which the court/county collaborate to collect court-ordered debt and monies owed to a court under court order.
- 2 Establish and maintain a cooperative superior court and county collection committee responsible for compliance, reporting, and internal enhancements of the joint collection program.
- 3 Meet the components of a comprehensive collection program as required under Penal Code section 1463.007 in order that the costs of operating the program can be recovered.
- 4 Complete all data components in the Collections Reporting Template.
- 5 Reconcile amounts placed in collection to the supporting case management and/or accounting systems.
- 6 Retain the joint court/county collection reports and supporting documents for at least three years.
- 7 Take appropriate steps to collect court-ordered debt locally before referring it to the Franchise Tax Board for collection.
- 8 Participate in the Franchise Tax Board Court-Ordered Debt (CODD) collection program.
- 9 Participate in the Franchise Tax Board Interagency Intercept Collections (IIC) program.
- 10 Establish a process for handling the discharge of accountability for uncollectible court-ordered debt.
- 11 Participate in any program that authorizes the Department of Motor Vehicles to suspend or refuse to renew drive when appropriate for a failure to appear in court.
- 12 Conduct trials by written declaration under Vehicle Code section 40903 and, as appropriate in the context of such trials, impose a civil assessment.
- 13 Evaluate the effectiveness and efficiency of external collection agencies or companies to which court-ordered debt is referred for collection.
- 14 Accept payments via credit and debit card.
- 15 Accept payments via the Internet.
- 16 Include in a collection program all court-ordered debt and monies owed to the court under a court order.
- 17 Include financial screening to assess each individual's ability to pay prior to processing installment payment plans and account receivables.
- 18 Use restitution rebate, as authorized by Government Code section 13963(f), to further efforts for the collection of funds owed to the Restitution Fund.
- 19 Participate in the statewide master agreement for collection services or renegotiate existing contracts, where feasible, to ensure appropriate levels of services are provided at an economical cost.
- 20 Require private vendors to remit the gross amount collected as agreed and submit invoices for commission fees to the court or county on a monthly basis.
- 21 Use collection terminology (as established in the glossary, instructions, or other documents approved for use by courts and counties) for the development or enhancement of a collection program.
- 22 Require private vendors to complete the components of the Collections Reporting Template that corresponds to their collection programs.

Please identify areas in collections or distribution (check all that apply) in which program staff would like to receive training, assistance, or additional information.

<input type="checkbox"/> Audits (Judicial Council)	<input type="checkbox"/> Revenue Distribution	<input type="checkbox"/> Adjustments	<input type="checkbox"/> Cost Recovery
<input type="checkbox"/> Audits (SCO)	<input type="checkbox"/> Discharge from Accountability	<input type="checkbox"/> Ability to Pay Program	<input type="checkbox"/> Other Collections-Related Issues

Comments or explanations:



# Common Reporting Issues

Missing data

Incorrect data

Repeated (carry over) data

Dated (old) information

No comments on Performance



# Contact and Other Information

1 Court/County <input type="text" value="Default court/county from Contact Information"/>																													
Court Contact:																													
2 Telephone Number: <input type="text"/>																													
E-mail Address: <input type="text"/>																													
County Contact:																													
3 Telephone Number: <input type="text"/>																													
E-mail Address: <input type="text"/>																													
4 List collection agencies or programs used by order in which debt is referred:																													
1. <input type="text"/>																													
2. <input type="text"/>																													
3. <input type="text"/>																													
4. <input type="text"/>																													
5. <input type="text"/>																													
5																													
Below is a description of the collections components (activities) authorized by Penal Code section 1463.007. As required by Government Code section 69514, for Items 4, 5, 6a, 6b and 7, input the requested information for each collection activity that the court/county program currently uses:																													
	Item 4	Item 5	Item 6a	Item 6b	Item 7																								
	Check each collection activity performed by program	Category	Total amount collected per collection activity	Total number of cases by activity	Total number of individuals associated with those cases																								
6	a. Attempts telephone contact with delinquent debtors for whom the program has a telephone number to inform them of their delinquent status and payment options.	<input type="checkbox"/> 1			Enter data as part of Category 3, (activity c)																								
7	b. Notifies delinquent debtors for whom the program has an address in writing of their outstanding obligation within 35 days of delinquency.	<input type="checkbox"/> 2																											
8	c. Generates internal monthly reports to track collections data, such as age of debt and delinquent amounts outstanding.	<input type="checkbox"/> 3																											
9	d. Uses Department of Motor Vehicles information to locate delinquent debtors.	<input type="checkbox"/> 4																											
10	e. Accepts payment of delinquent debt by credit card.	<input type="checkbox"/> 3	Enter data as part of Category 3, (activity c), Row 8 above.																										
11	a. Sends delinquent debt to the Franchise Tax Board's Court-Ordered Debt Collections Program.	<input type="checkbox"/> 5																											
12	b. Sends delinquent debt to the Franchise Tax Board's Interagency Intercept Collections Program.	<input type="checkbox"/> 6																											
13	c. Initiates driver's license suspension or hold actions when appropriate for a failure to appear in court.	<input type="checkbox"/> 7																											
14	d. Contracts with one or more private debt collectors to collect delinquent debt.	<input type="checkbox"/> 8																											
15	e. Sends monthly bills or account statements to all delinquent debtors.	<input type="checkbox"/> 2	Enter data as part of Category 2 (activity b), Row 7 above.																										
16	f. Contracts with local, regional, state, or national skip tracing or locator resources or services to locate delinquent debtors.	<input type="checkbox"/> 4	Enter data as part of Category 4, (activity d) in Row 9 above.																										
17	g. Coordinates with the probation department to locate debtors who may be on formal or informal probation.	<input type="checkbox"/> 4	Enter data as part of Category 4, (activity d) in Row 9 above.																										
18	h. Uses Employment Development Department employment and wage information to collect delinquent debt.	<input type="checkbox"/> 4	Enter data as part of Category 4, (activity d) Row 9 above.																										
19	i. Establishes wage and bank account garnishments where appropriate.	<input type="checkbox"/> 9																											
20	j. Places liens on real property owned by delinquent debtors when appropriate.	<input type="checkbox"/> 9	Enter data as part of Category 3, (activity i) Row 19 above.																										
21	k. Uses an automated dialer or automatic call distribution system to manage telephone calls.	<input type="checkbox"/> 1	Enter data as part of Category 1, (activity a) Row 6 above.																										
22	<b>TOTAL:</b>		<b>10</b>	<b>0</b>	<b>0</b>																								
<table border="1"> <tr> <td colspan="6"><b>Category Key: (See Category tab for task/activities list)</b></td> </tr> <tr> <td>1a Telephone Contact</td> <td>4a Skip tracing</td> <td>7a DL Hold</td> <td colspan="3"></td> </tr> <tr> <td>2a Written Notice(s)</td> <td>5a FTB-COD</td> <td>8a Private agency</td> <td colspan="3"></td> </tr> <tr> <td>3a Lobby/letter</td> <td>6a FTB-IC</td> <td>9a Wage/bank garnishments and Liens</td> <td colspan="3"></td> </tr> </table>						<b>Category Key: (See Category tab for task/activities list)</b>						1a Telephone Contact	4a Skip tracing	7a DL Hold				2a Written Notice(s)	5a FTB-COD	8a Private agency				3a Lobby/letter	6a FTB-IC	9a Wage/bank garnishments and Liens			
<b>Category Key: (See Category tab for task/activities list)</b>																													
1a Telephone Contact	4a Skip tracing	7a DL Hold																											
2a Written Notice(s)	5a FTB-COD	8a Private agency																											
3a Lobby/letter	6a FTB-IC	9a Wage/bank garnishments and Liens																											

- ✓ Missing data (e.g., revenue, costs)
- ✓ Collections activities NOT reported
- ✓ Activities checked/un-checked NOT current
- ✓ Totals NOT reconciled with Annual Financial Report



# Annual Financial Report

- ✓ Missing data
  - ✓ Case counts
  - ✓ Victim restitution
- ✓ Data NOT separated by Period

FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS						
Line Item	Adjusted: Annual modified by Court-ordered Suspensions, Dismissal or Alternative Sentences [Item 3]	Discharge from Accountability [Item 3]	Net Value of Newly-Established Delinquent Debt at End of Period [Col. C - E + G + H]	Value of Cases on Installment Agreement [Item 3]	Default Balance Installment Agreement [Item 3]	Percentage of Debt Defaulted on [Installment Agmt.] [Col. F / Col. J]
	Col. C	Col. H	Col. I	Col. J	Col. K	Col. L
	277,278	285,277	-	5,856,222	5,828,247	275,538
	182,444	18,538	15,935,387	3,955,958	2,845,624	295
	1,845,580	25,478	78,275,888	492,885	-	10
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>18,544</b>	<b>289,239</b>	-	<b>3,287,749</b>	<b>5,492,382</b>	<b>3,628,369</b>	
FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS						
Line Item	Adjusted: Annual modified by Court-ordered Suspensions, Dismissal or Alternative Sentences	Discharge from Accountability	Net Value of Previously-Established Delinquent Debt at End of Period [Col. M - P - R - S]	Value of Cases on Installment Agmt. [Ending Balance from Prior Year]	Default Balance Installment Agreement	Percentage of Debt Defaulted on [Installment Agmt.] [Col. V / Col. W]
	Col. R	Col. S	Col. T	Col. U	Col. V	Col. W
	1438,829	226,246	-	3,835,292	3,472,243	5,219,888
	122,283	149,227	127,235,254	5,125,288	225,493	175
	1458,131	2,815,284	37,475,528	145,382	-	10
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>19,731</b>	<b>3,239,222</b>	-	<b>378,338,838</b>	<b>4,574,454</b>	<b>3,628,454</b>	
FEES, FORFEITURES, PENALTIES AND ASSESSMENTS						
	Discharge from Accountability	Net Change in Value	Number of Cases - Ending Balance	Value of Cases - Ending Balance	Error Message	
	Col. AC	Col. AD	Col. AE	Col. AF	Col. AG	
	-	-	-	-	-	
	-	2,583,587	47,833	18,448,554	-	
	-	4,184,326	485,386	63,293,478	-	
	-	12,525,554	286,552	187,446,578	-	
	-	-	-	-	-	
	-	-	-	-	-	
<b>20,265</b>	-	<b>19,258,874</b>	<b>369,557</b>	<b>184,988,362</b>	-	
RESTITUTION, PENALTIES AND ASSESSMENTS						
	Definition					
	Col. BH					
aa)	Measure a collection program's ability to resolve delinquent court-ordered debt, including alternative sentencing, community service, suspended sentence and discharge.					
ac)	Measure the amount of revenue collected on delinquent court-ordered debt based on total delinquent accounts referred after adjustments and discharge, including NSF checks.					
JUSTICE-RELATED REIMBURSEMENTS						
Line Item	Adjusted: Other Justice-Related Reimbursements	Gross Revenue Collected: Victim Reimbursements [PC 1202.4 (f)] Only	Net Change in Value	Number of Cases - Ending Balance	Value of Cases - Ending Balance	Error Message
	Col. AS	Col. AT	Col. AU	Col. AV	Col. AW	Col. AX
	-	-	-	1	-	-
	33,255	518,687	4,132,452	4,888,854	15,488	114,378,183
	-	-	-	1	-	-
	-	-	-	1	-	-
	-	-	-	1	-	-
	-	-	-	1	-	-
<b>21,755</b>	<b>33,255</b>	<b>518,687</b>	<b>4,132,452</b>	<b>4,888,854</b>	<b>15,488</b>	<b>114,378,183</b>

Reviewed by County  
 Printed Name \_\_\_\_\_  
 Signature \_\_\_\_\_





# Performance Report

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Comments are:

- ✓ NOT provided
- ✓ Lengthy
- ✓ Inconsistent with current performance

Court/County - Alameda
Use the space below to discuss your collection program.
Please provide any comments on your Gross Recovery Rate or Success Rate for the reporting period, by Current Period, Prior Periods Inventory, and Combined.
Please see attached addendum.
Please explain the extent of your reporting capabilities in terms of providing the information required by GC68514. If data cannot be provided at this time or if the reported data differs from the Instructions, please describe the submitted data and any plans for providing this information in the future.
Please see attached addendum.
Additional operational information about your collections program for the reporting period.
Please see attached addendum.





# Ability to Pay (ATP) Update

Nicholas Duffy, Fiscal Analyst

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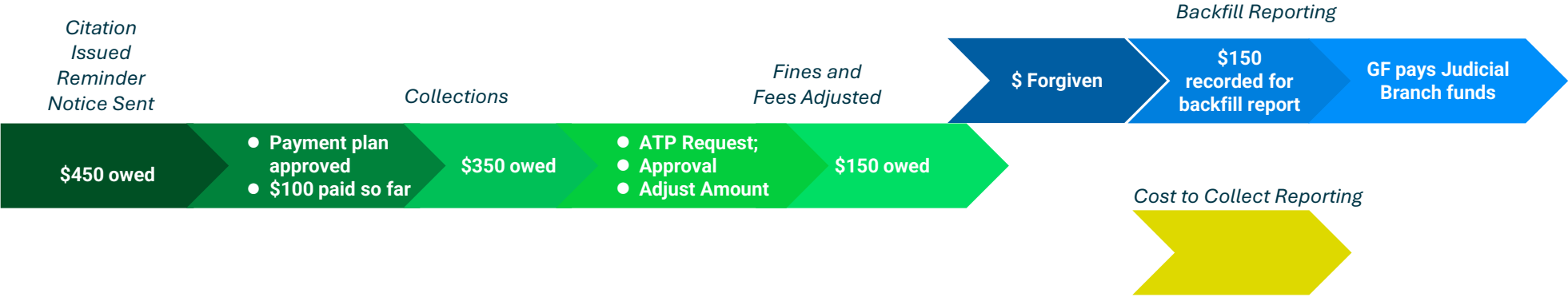


**As of today: 47  
Courts have been  
onboarded to  
MyCitations  
Online.**

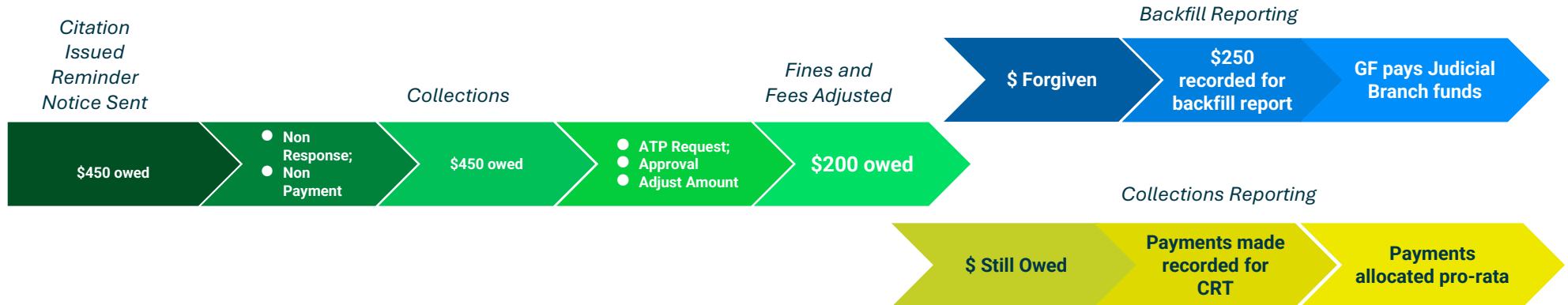
**All courts will be  
online by the June  
2024 Deadline.**

Alameda	Alpine	Amador	Butte	Calaveras	Contra Costa
Fresno	Glenn	Humboldt	Imperial	Kings	Madera
Marin	Mariposa	Mariposa	Mendocino	Merced	Modoc
Mono	Napa	Nevada	Placer	Plumas	San Benito
San Diego	San Francisco	San Joaquin	San Luis Obispo	San Mateo	Santa Barbara
Santa Clara	Santa Clara	Santa Cruz	Shasta	Sierra	Siskiyou
Solano	Sutter	Tehama	Trinity	Tulare	Tuolumne
		Ventura	Yolo		

# ATP Determinations: Delinquent Cases



# ATP Determinations: Non-Delinquent Cases



# Ability to Pay (AtP) Section

- ALL data calculated by Period. Current, Prior, and Combined:

	Period
Row	
30	Current Period
31	Prior Period
32	Combined Periods

- Nondelinquent, delinquent, and combined revenue totals collected from online and in-person (paper form) AtP requests:

Online ATP Revenue: Nondelinquent	Online ATP Revenue: Delinquent	Online ATP Revenue: Combined	In-Person ATP Revenue: Nondelinquent	In-Person ATP Revenue: Delinquent	In-Person ATP Revenue: Combined
Col. AH	Col. AI	Col. AJ	Col. AK	Col. AL	Col. AM
			-		-
			-		-
-	-		-	-	-

- Number of cases and costs claimed for nondelinquent AtP cases, from Online and In-Person (paper form) requests:

Online ATP Cases w/ Installment Payments: Nondelinquent	Online ATP Installment Costs Claimed: Nondelinquent	In-Person ATP Cases w/ Installment Payments: Nondelinquent	In-Person ATP Installment Costs Claimed: Nondelinquent
Col. AN	Col. AO	Col. AP	Col. AQ
-	-	-	-




# Your ATP Questions

---

- *What are the parameters and timeframe that courts using MyCitations allow defendants to come back and get Traffic School after a MyCitations order?*
- *How are courts recovering and keeping track of the \$35 recoverable fee?*



Q&A



take a  
**COFFEE**  
**BREAK**  
you deserve it

# Court Ordered Debt Collection Program Update



STATE OF CALIFORNIA  
**Franchise Tax Board**



# Program Overview Objectives

Background and Funding

Program Eligibility and Enrollment

How the Program Works

Automated System Process

Collection Cycle and Collection Notices

Distribution of Funds

Online Services

Keys to our Success

Legislation and Revenue Update

Program Support



# Background

In 1994, the California State Legislature authorized the Franchise Tax Board to collect delinquent court-ordered debt as a pilot program.

1994

2004

In 2004, the Legislature made the program permanent and expanded it statewide. (California Revenue and Taxation Code Sections 19280–19282).



# Funding

Funding is provided by the participating courts and agencies. These costs cannot exceed 15 percent of the amount COD collects on behalf of their clients.



# Debt Type Referrals

## State Agencies:

Any type of restitution orders and fines imposed by Juvenile or Superior Court of the State of California.

Amounts imposed by the Supreme Court of the State of California for certain debts due to the State Bar.

## Courts:

Any type of fines, state or local penalties, bail and forfeitures.

All offenses involving a violation of the Vehicle Code, and any amounts due pursuant to Section 903.1 of the Welfare and Institutions Code.



# Enrollment

- Memorandum of Understanding
- Onboarding
- Testing







# Debt Criteria

The following criteria must be met when submitting cases:

- Cases must be 90 days or more delinquent
- Minimum case balance must be \$25.00
- Minimum account balance due of \$100.00
- Must include debtor's first and last name
- Must have either a social security number, date of birth, or 85
- Drivers license number
- Addresses must be complete



# How the Program Works

Validate Information

Create a COD account

Begin the collection cycle

- Demand Notice
- Wage Garnishment
- Bank Levy

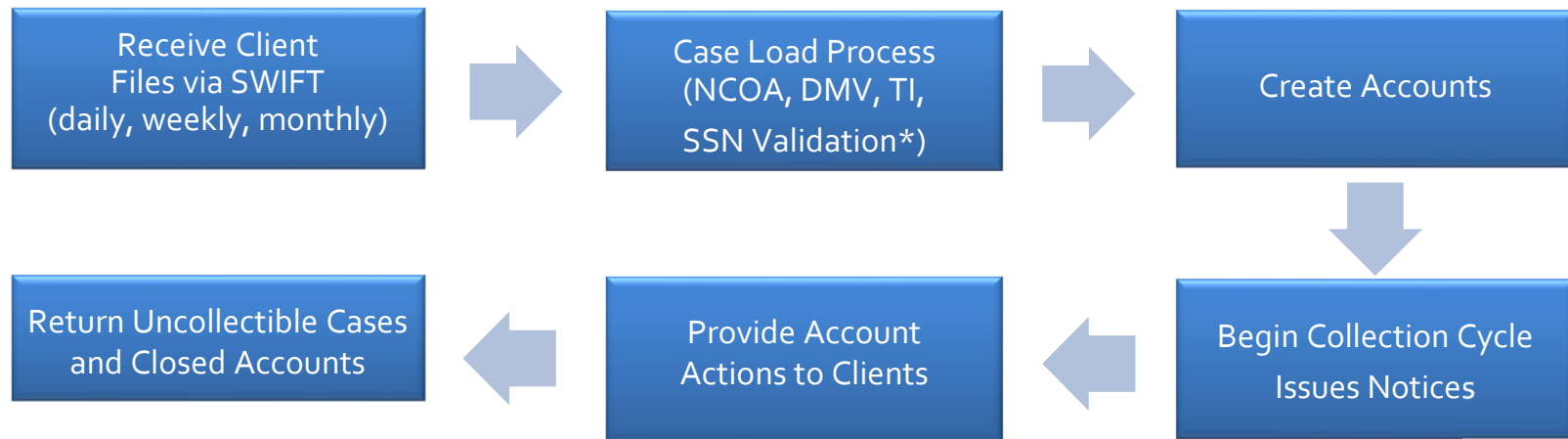
We will return the case if:

- We are unable to locate a good SSN
- Case is deemed uncollectable

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# Automated System Process



\*National Change of Address, Department of Motor Vehicles, Taxpayer Information and Social Security Number Validation



Client Submits  
Cases to COD



Send Demand



Send Levies



SCO Sends  
Funds to Client



FTB Sends  
Funds to SCO



Collect Funds



# COD Program: Poll

Cases can be referred to the COD program once a year.

- a. True
- b. False



# Collection Notices

## Demand

- Only notice sent to the debtor's last valid address

## Installments

- Payment arrangements made per debtor's financial status

## EWO or COTW

- Levy sent to debtor's employer or contractor for self employed

## OTW

- Levy sent to the debtor's financial institution

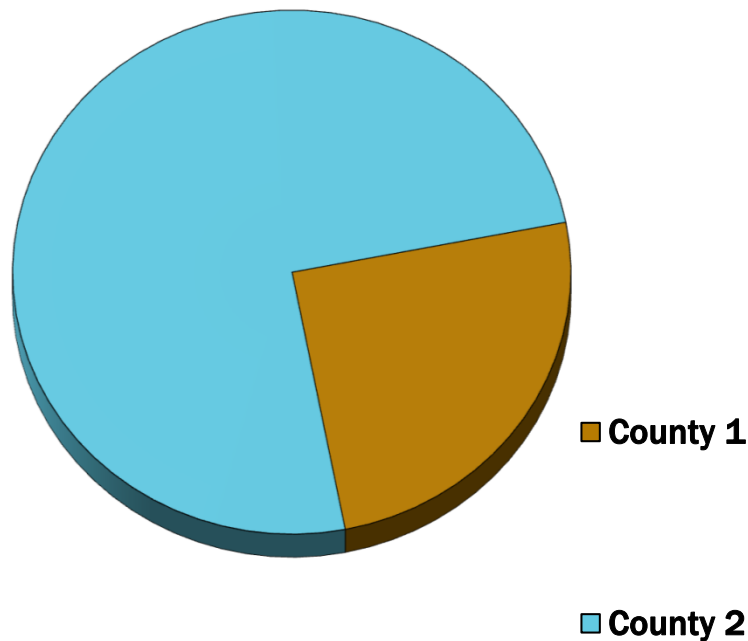
## Levy Modification

- Modify terms, reduce balance, delay or withdraw actions

90



# Distribution of Funds



**Payments collected are pro-rated.**

**If a debtor has multiple cases with you, or cases in addition to yours with another county, the money is prorated and disbursed among all cases with the largest case balance receiving the largest portion.**



# Aged Case Recall Process

- Case is returned to client if no activity for up to 24 months
- COD will return/withdraw the case sooner if:
  - Case is deemed uncollectable
  - Client withdraws the case
  - Event related activity

92





# Online Services:

The screenshot shows the website for the State of California Franchise Tax Board. The top navigation bar includes 'CA Gov', 'Account', 'Tax Pros', 'Help', and a search icon. Below this is a secondary navigation bar with 'File', 'Pay', 'Refund', and 'Forms'. The breadcrumb trail reads: 'home / pay / collections / court ordered debt / pay your court ordered debt'. The main heading is 'Court-ordered debt collections' with the sub-heading 'COD'. A left-hand sidebar contains a 'Collections' menu with options: '< Collections', 'Court-ordered debt collections', 'Pay your court-ordered debt' (highlighted), and 'Help with court-ordered debt'. The 'Related Content' section lists: 'Wage garnishments', 'Bank levies', and 'Lea esta página en español'. The main content area features a section titled 'Pay your court-ordered debt' with a 'Log in to COD Account' button. Below this, it states: 'You can view your account details and payment options. This is the best way to handle your court-ordered debt.' The next section is 'Other payment options' with a list: 'Pay by credit card - We use [officialpayments.com](https://officialpayments.com) to process our credit card payments. There's a 2.3% service fee.' and 'Pay by check, money order, or cashier's check'. A 'Make sure you:' list includes: '1. Make payable to Court-Ordered Debt Collections', '2. Write your full name, account number, and billing number on your payment', and '3. Mail your payment and the top part of your notice to: **Franchise Tax Board**, PO Box 1328, Rancho Cordova CA 95741-1328'. A note mentions: 'Making multiple payments? [Multiple payment](#) submission forms allow FTB to properly apply payment from one check to multiple taxpayers in an efficient manner.' The final section is 'If you can't pay the full amount' with a 'Log in to your COD Account' button.

CA Gov Account Tax Pros Help

STATE OF CALIFORNIA Franchise Tax Board File Pay Refund Forms

home / pay / collections / court ordered debt / pay your court ordered debt

## Court-ordered debt collections

COD

< Collections

Court-ordered debt collections

Pay your court-ordered debt

Help with court-ordered debt

### Pay your court-ordered debt

Here are your payment options. You'll need information from the notice we sent you to complete your payment.

[Log in to COD Account](#)

You can view your account details and payment options. This is the best way to handle your court-ordered debt.

### Other payment options

- Pay by credit card - We use [officialpayments.com](https://officialpayments.com) to process our credit card payments. There's a 2.3% service fee.
- Pay by check, money order, or cashier's check

Make sure you:

- Make payable to Court-Ordered Debt Collections
- Write your full name, account number, and billing number on your payment
- Mail your payment and the top part of your notice to:  
 **Franchise Tax Board**  
PO Box 1328  
Rancho Cordova CA 95741-1328

Making multiple payments? [Multiple payment](#) submission forms allow FTB to properly apply payment from one check to multiple taxpayers in an efficient manner.

### If you can't pay the full amount

You can apply for a payment plan or delay your bill.

[Log in to your COD Account](#)

## 2023-2024 Fiscal Year Collection Totals

<i>Case Inventory</i>		<i>Collection Notices</i>	
New Cases Received	189,249	Demand Notices	252,049
Accepted Cases	150,958	Installment Agreements	23,964
Withdrawn Cases	32,377	Bank Levies	619,274
Returned Cases	215,847	Wage Garnishments	681,390
Ending Inventory	(97,266)	<b>Total Collection Activities</b>	<b>1,577,671</b>



# Keys to Our Success

- Experienced Contact Center Staff
- Client Services Staff
- IT Help Desk
- Interactive Voice Response
- Web Services



# Revenue Update



# Program Support

## Court-Ordered Debt Client Services

Phone: 916.845.7503

Email: [CODClientServices@ftb.ca.gov](mailto:CODClientServices@ftb.ca.gov)





Q&A

# Interagency Intercept Collection Program (IICP)



STATE OF CALIFORNIA  
**Franchise Tax Board**



May 2024

# Overview

FTB administers the Interagency Intercept Collection Program (IICP) on behalf of the State Controller's Office (SCO)

The IIC Program has been in existence since 1975

Low-cost collection alternative, fees may vary each year

Different from other collection services

Additional revenue sources





# Administrative Costs and Billing

- Cost is up to \$10 per successful offset
- SCO and FTB calculate the program's annual cost
- SCO sends a billing notice in April-May for any successful offsets that occurred during the previous calendar year





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# Revenue Sources

- California personal income tax refunds
- California lottery winnings
- California unclaimed property assets



# IICP Revenue

2022

Calendar Year  
redirected revenue  
was \$303 million

2023

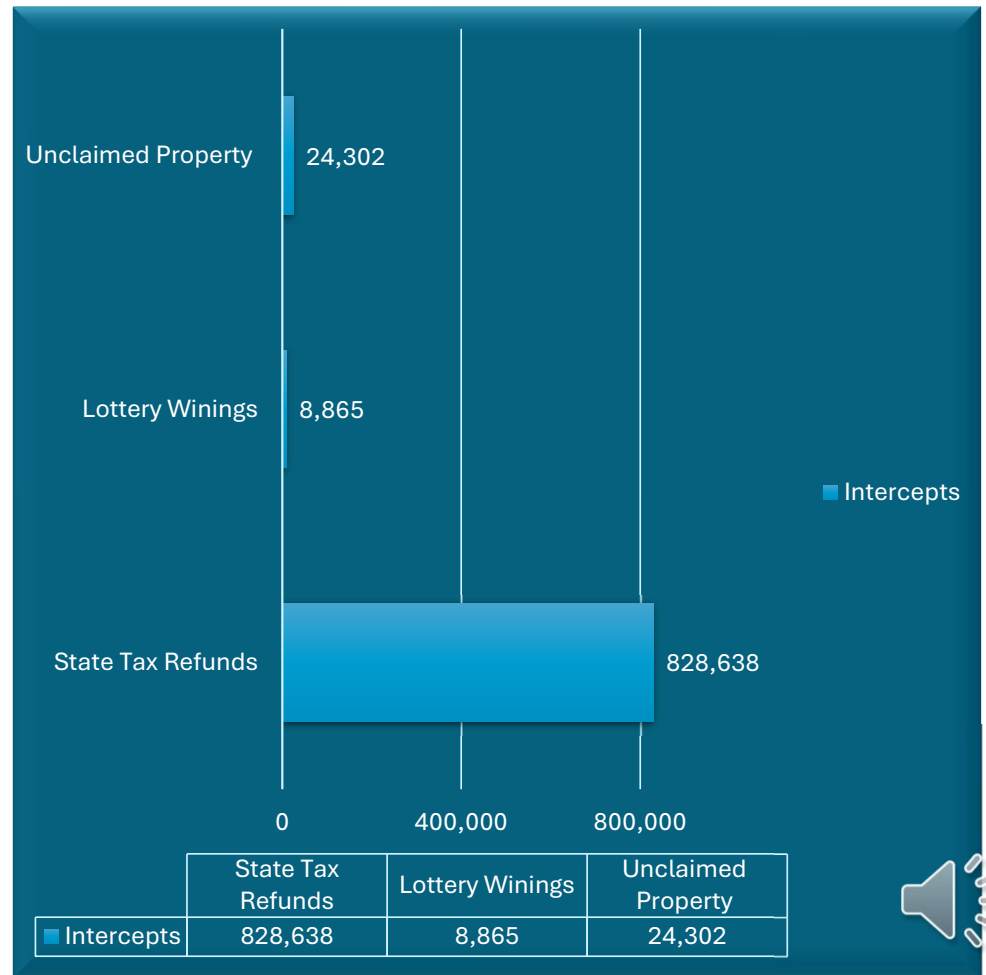
Calendar Year  
redirected revenue  
was \$369 million

2024

Calendar Year  
through March 2024  
is \$138 million

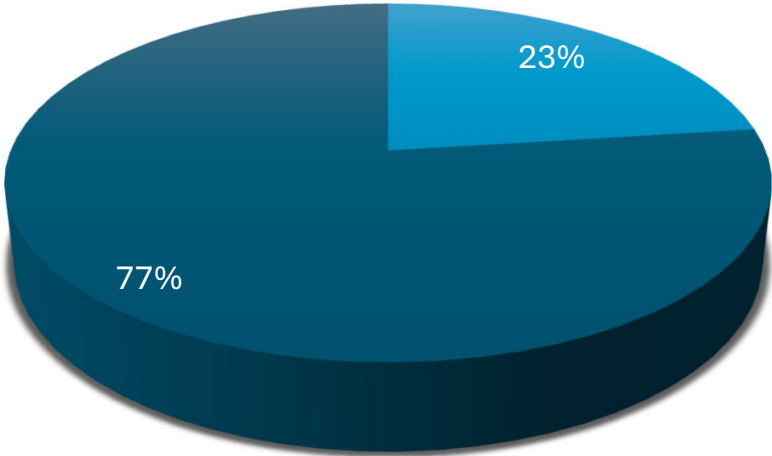


# 2023 Intercepts



# County and Superior Court Participants

2023 Redirected Revenue



■ County & Superior Court Participants    ■ Other Participants





# New Participation

Agency sends the Initial Request to Participate to the State Controller's Office (SCO)

After SCO approves the Request to Participate, they will mail an approval notice to FTB and copy the requesting agency



# Pre-Intercept Notice



Government  
Code Sections



30 days to  
resolve or  
dispute their  
debts



Agency's  
contact  
information for  
questions or to  
dispute their  
debt



# Annual Requirements

- ✓ Pre-intercept Notice
- ✓ Intent to Participate
- ✓ Confidentiality Statement







# Agency Responsibility

---

Certify program participation annually

---

Ensure due process before sending debt to IICP

---

Submit correct information for each debtor

---

Maintain and update debts

---

Respond to debtors

---

Refund over collection

---

Reimburse FTB for erroneous intercepts (reversals)



# IIC Program: Poll #1

Agencies are required to send a Pre-Intercept Notice to individuals before submitting the debt to an Intercept program.

- a. True
- b. False



# SWIFT

- Secure Web Internet File Transfer (SWIFT) is the only permitted method for file exchange
- Agencies send their debts to FTB through SWIFT on a daily or weekly basis
- FTB sends reports through SWIFT



---

# New 2024 Record Layout

- Agency Code
- SSN
- Last Name, Suffix, First Name, Middle Initial
- Debt Amount
- Account/Case Number



# Annual Debtor Accounts



Due annually in  
December



1 annual file to add  
records for new  
participation year



1 report from FTB with  
listing of all records  
accepted / rejected



# Modified Debtor Accounts

- FTB begins accepting mid-January
- 1 file accepted daily per agency code
- Report from FTB with rejected accounts



---

# Rejected Accounts

If accounts are rejected, IIC will send the agency a Rejected Account Report/File including the reason the account was rejected

## Common Errors:

- Invalid data
- Duplicate data
- Unavailable for Matching
- Multiple SSAN matches found



# Reports from FTB

Annual listing of accounts

Rejected accounts

Weekly offset detail

- Personal income tax intercepts
- Lottery intercepts
- Unclaimed property intercepts





# Offset Payments



Agencies receive offset detail reports from FTB weekly



Agencies receive monthly disbursement payments by warrant from State Controller's Office



Agencies reconcile payments to detail reports





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## Reversals

---

If FTB identifies an agency received funds in error, FTB may process an intercept reversal to recover the funds

---

FTB will process the reversal in the month the error was identified

---

Agencies are notified through a Reversal Notice



# IIC Program: Poll #2

Agencies may send their modified debtor records to add, change, or delete on a daily or weekly basis from mid-January to mid-December.

- a. True
- b. False



---

# ID Lookup

- Different Record Layout for annual file
- Requires additional data elements
- File due in November
- May take longer to process
- Modifications only accepted for change and deletes



# Agency Liaison Support



Assist agency Liaisons



Provide copies of reports



Assist in reconciling weekly reports to monthly payments



Assist with payment inquiries



Assist agency with registering for SWIFT



Answer billing questions



# Debtor Assistance



Intercept Program liaisons



Respond to debtors within 48 hours



Ensure issues are resolved and customer needs are met



# Secure Email

- Secure Email Service enables us to encrypt confidential state tax information and other private or sensitive FTB business emails before sending to customers outside our department
- FTB staff will use secure, encrypted email for debtor assistance referrals and monthly reversal notices



**Questions**







**5-minute  
stretch break...**

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# Report to State Controller of Remittance to State Treasurer (TC-31)



MALIA M. COHEN  
California State Controller

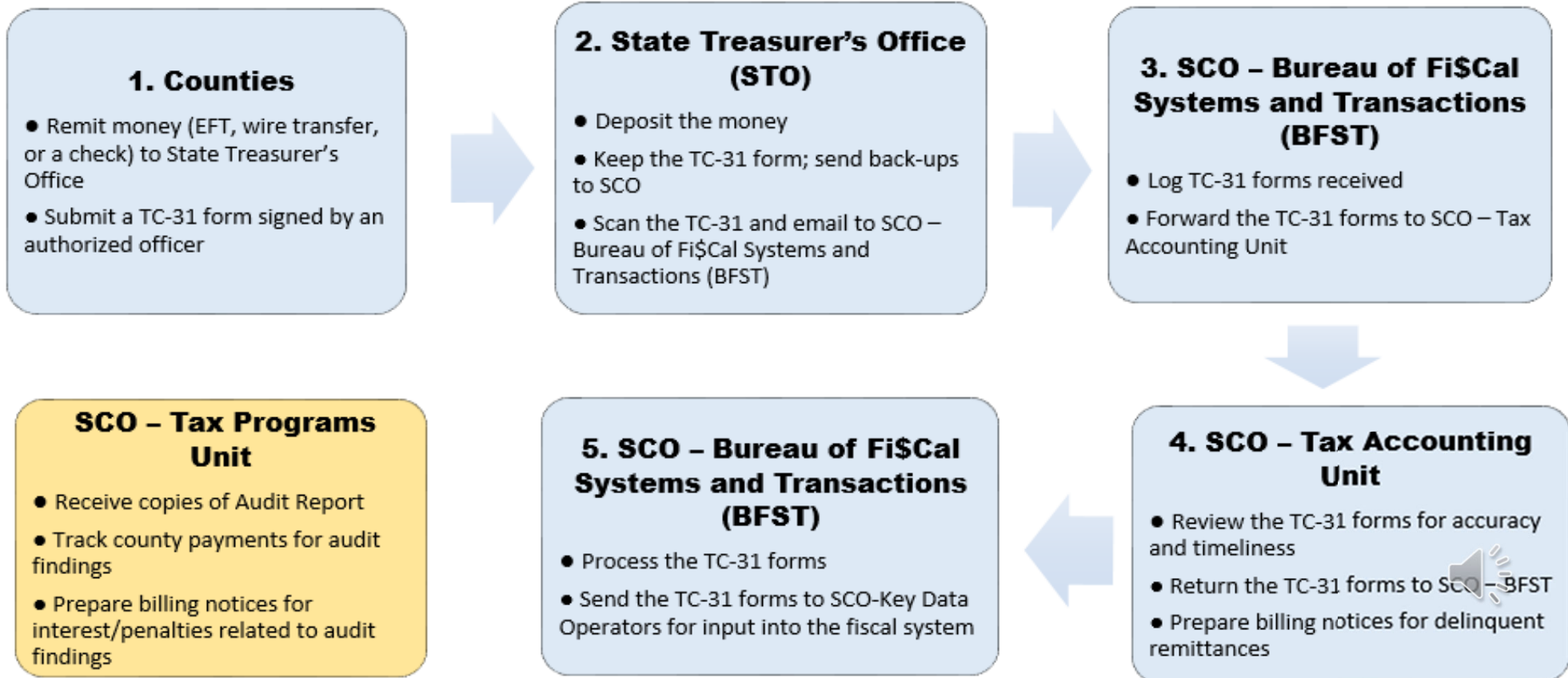


# AGENDA

- TC – 31 Process
- Resources and Links
- Tips
- Contacts



# TC – 31 Process



# TC – 31 Resources




[https://www.sco.ca.gov/ard\\_trialcourt\\_manual\\_guidelines.html](https://www.sco.ca.gov/ard_trialcourt_manual_guidelines.html)

## Revenue Distribution Training Program

→ [Training Materials](#), [Frequently Asked Questions](#), and [Judicial Council Distribution Worksheets](#)

For questions that are not addressed by the information via the link above, please contact the Local Government Policy Unit at [LocalGovPolicy@sco.ca.gov](mailto:LocalGovPolicy@sco.ca.gov)

## TC-31 Forms and Instructions

- [Remittance to the State Treasurer \(TC-31\) Accounting Form](#)  **\*Updated 07.28.2022**
- [Guidelines for Revised TC-31 Forms](#) 
- [TC-31 Frequently Asked Questions \(FAQs\)](#)
- [TC-31 Submission Training](#) 

## Email List



To receive notification of updates to the **Trial Court Revenue Distribution Guidelines** webpage, please visit the [Trial Court Revenue Distribution email subscription webpage](#).



To receive notification of updates to the **TC-31 form**, please visit the [TC-31 Updates email subscription webpage](#).










# TC – 31 Resources

## Delinquent Date Schedule

[https://www.sco.ca.gov/ard\\_state\\_accounting.html](https://www.sco.ca.gov/ard_state_accounting.html) .

## Accounting Forms and Information

### Accounting

- eFITS - Electronic Fiscal Input Transaction System
  - [FAQ](#) 
  - [eFITS Log-In](#)
- [Agency Trust On-line Inquiry Instruction](#)  | [PowerPoint](#) (PowerPoint presentation requires MS PowerPoint software)
- Delinquent Date Schedule for Remittance Advices
  - [Fiscal Year 2024-25](#)  **\*NEW!**
  - [Fiscal Year 2023-24](#) 
- [Report to State Controller of Remittance to State Account \(TC-47\)](#)  | [EXCEL](#) 
- State Department Accounts Receivable Management Representation and Certification Letter
  - [Fiscal Year 2023-24 Letter for Department Use](#)  **\*NEW!**



# TC – 31 Tips - #1

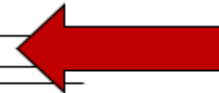
- Use a separate Remittance Advice Number for each page of your form and do not repeat numbers.
- Month Name and Number (two digits) should match.
- Do not put dollar signs (\$) next to the amounts.

	CO#	MONTH	REMITTANCE ADVICE NUMBER			
	<b>59</b>	<b>04</b>	<b>CO 59 0509</b>			
<p><b>REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER - TC-31</b></p> <p>COUNTY NAME - NUMBER: <u>ZENITH</u> / <u>59</u></p> <p>COLLECTIONS FOR THE MONTH OF (Mo / Yr): <u>APRIL</u> / <u>2023</u></p>						
FUND	AGENCY	FY	REV / OBJ	AMOUNT	D/C	CODE SECTION & DESCRIPTION
0 0 0 1	0 2 5 0	2 0 2 2	1 6 1 4 0 3	No \$Sign 1,000.00		General Fund - Penal Code 1465.7; AB 3000 - 20% surcharge on criminal fines
0 0 0 1	0 8 2 0	2 0 2 2	1 3 1 5 0 0	No \$Sign 500.50		General Fund - Health & Safety 11372.5 - Criminalistics Lab Fee; Health & Safety 11502 - State Fines

# TC – 31 Tips - #2

Monthly TC-31 forms should be dated for the month of collection, not the date of remittance.

CO#		MONTH		REMITTANCE ADVICE NUMBER			
59		01		CO 59 0509			
<b>REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER - TC-31</b> COUNTY NAME - NUMBER: <u>ZENITH</u> / <u>59</u> COLLECTIONS FOR THE MONTH OF (Mo / Yr): <u>JANUARY</u> / <u>2024</u>							
FUND	AGENCY	FY	REV / OBJ	AMOUNT	b/c	CODE SECTION & DESCRIPTION	
0 0 0 1	0 2 5 0	2 0 2 3	1 6 1 4 0 3	1,000.00		General Fund - Penal Code 1465.7; AB 3000 - 20% surcharge on criminal fines	
0 0 0 1	0 8 2 0	2 0 2 3	1 3 1 5 0 0	500.50		General Fund - Health & Safety 11372.5 - Criminalistics Lab Fee; Health & Safety 11502 - State Fines	
0 0 0 1	9 9 9 0		1 3 0 9 0 1			General Fund - Penal Code 290.3 - First Conviction	



TC-31s are based on the fiscal year (July 1–June 30); “2023” is the correct entry for FY 2023-24 collections.



# TC - 31 Tips - #3

Audit Finding (Use a separate TC-31 form)

MONTH CODE: **99**

COLLECTIONS FOR THE MONTH OF: **Audit**

(Mo/Yr): **fiscal years under audit**

FY: **Prior Fiscal Year**

CODE SECTION & DESCRIPTION: Add the **“Audit Finding Number”**

CO#	MONTH	REMITTANCE ADVICE NUMBER
59	<b>99</b>	<b>CO 59 0513</b>

## REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER - TC-31

COUNTY NAME - NUMBER: ZENITH 59  
 COLLECTIONS FOR THE MONTH OF (Mo / Yr): AUDIT / FY 17/18 TO 20/21 ←

FUND	AGENCY	FY	REV / OBJ	AMOUNT	D/C	CODE SECTION & DESCRIPTION
0 0 0 1	0 2 5 0	<b>2 0 2 2</b>	1 6 1 4 0 3	12,400.00		General Fund - Penal Code 1465.7, AB 3000 - 20% surcharge on criminal fines - <b>Audit Finding #1</b>
0 0 0 1	0 8 2 0	<b>2 0 2 2</b>	1 3 1 5 0 0	12,400.00		General Fund - Health & Safety 11372.5 - Criminalistics Lab Fee; Health & Safety 11502 - State Fines - <b>Audit Finding #1</b>
0 0 0 1	9 9 9 0		1 3 0 9 0 1			General Fund - Penal Code 290.3 - First Conviction
0 0 0 1	0 0 0 0		1 3 0 0 0 0			General Fund - Penal Code 290.3 - Second & Subsequent Convictions

# TC 31: Poll

**The Fiscal Year for May 2024 collections is:**

- a. 2024
- b. 2023



# TC – 31 Tips - #4

## Interest/Penalty Remittances

As a result of:

- a) Audit
- b) Delinquent Remittance – Regular Collections

Please submit separately from the regular collections.

Use the TC-31 form sent with the billing letter.

Enter the current fiscal year for all penalty/interest remittances.



# TC – 31 Tips - #5

The total amount at the bottom of each page must be a positive number.

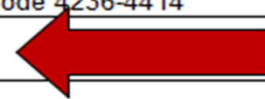
Negative entries must be submitted with supporting documents.

CO#    MONTH	REMITTANCE ADVICE NUMBER
<b>59    01</b>	<b>CO 59 0516</b>

## REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER - TC-31

COUNTY NAME - NUMBER: ZENITH / 59  
 COLLECTIONS FOR THE MONTH OF (Mo / Yr): January / 2023

FUND	AGENCY	FY	REV / OBJ	AMOUNT	D/C	CODE SECTION & DESCRIPTION
0 6 4 1	0 8 2 0	2 0 2 2	2 9 9 5 0 0	5,000.00		Domestic Violence Restraining Order Reimbursement Fund - Penal Code 1203.097
0 6 4 2	4 2 6 5	2 0 2 2	1 3 1 7 0 0	377.00		Domestic Violence Training and Education Fund - Penal Code 1203.097
0 7 6 7	1 1 1 1	2 0 2 2	1 3 1 7 0 0	(5,376.99)	C	Pharmacy Board Contingent Fund - Business & Professions Code 4236-4414
			TOTAL	0.01		



# TC – 31 Tips - #6

## Signature and Contact Information

The signature on the TC-31 forms may be an original wet signature, electronic signature, or a signed and scanned copy.

Unsigned forms are not processed.

Complete all fields clearly at the bottom of the TC-31 form.

TOTAL **7,700.00**

TO STATE CONTROLLER: I hereby certify that the foregoing report, as it relates to the agency I represent, is a correct statement of the State's share of collections deposited for the month stated above in accordance with Sections 68101 and 68085.1 of the Government Code. Remittance has been made to the State Treasurer. \*

(SIGNED)	<i>John Doe</i>	
OFFICIAL TITLE	Auditor-Controller	DATE 5/5/2023
CONTACT PERSON	Mary Smith	<a href="mailto:Msmith@county.org">Msmith@county.org</a>
PHONE	(916) 123-4568	E-MAIL ADDRESS
ADDRESS	8910 X Street, City, CA 9XXXX	

# TC – 31 Submission

**Submit your TC-31 forms to:**

OR

CA State Treasurer's Office  
CTSMD-Financial Services Section  
901 P Street, 2<sup>nd</sup> Floor, Room 213-B  
Sacramento, CA 95814

CA State Treasurer's Office  
CTSMD-Financial Services Section  
P.O. Box 942809  
Sacramento, CA 94209-0001

**DO NOT submit your TC-31 forms to the State Controller's Office.**

For electronic payment inquiries, please email STO:

[CTSMD In Out Wires@treasurer.ca.gov](mailto:CTSMD_In_Out_Wires@treasurer.ca.gov)

cc: [finserv@treasurer.ca.gov](mailto:finserv@treasurer.ca.gov)



# TC – 31 Contacts

**Tax Accounting Unit:**

**TC-31**

[lgpsdtaxaccounting@sco.ca.gov](mailto:lgpsdtaxaccounting@sco.ca.gov)

**Tax Programs Unit:**

**Audit Finding Payment**

[lgpsdtaxprograms@sco.ca.gov](mailto:lgpsdtaxprograms@sco.ca.gov)



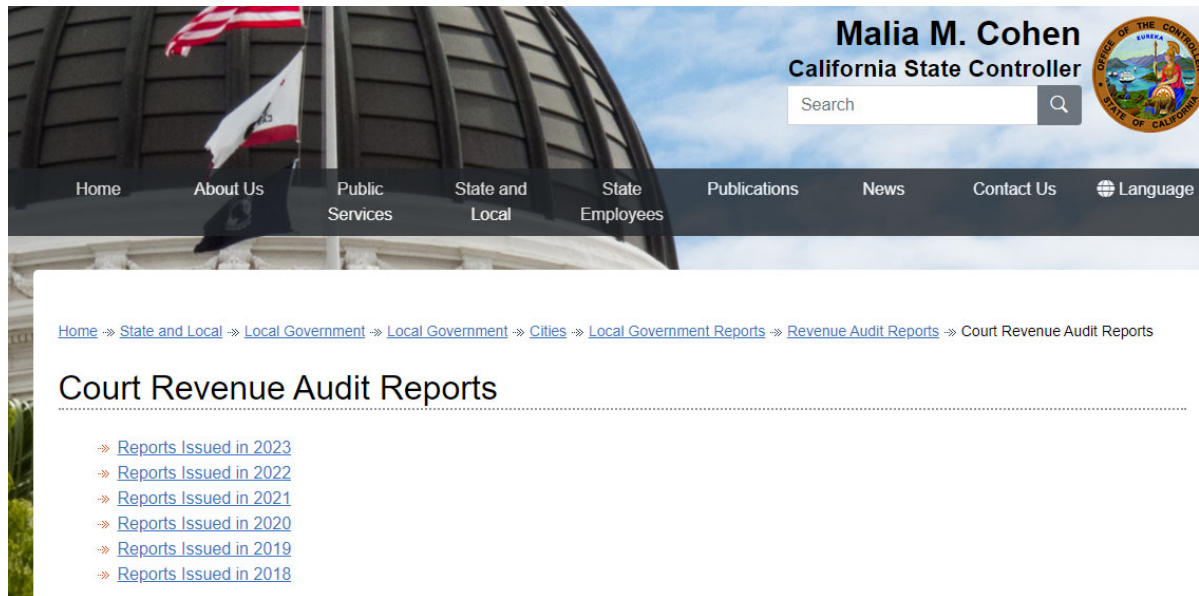




# Court Revenue Audits

Court Revenue Audit Reports can be found at:

[http://www.sco.ca.gov/aud\\_court\\_revenues.html](http://www.sco.ca.gov/aud_court_revenues.html)



The screenshot displays the website of Malia M. Cohen, California State Controller. The header includes her name and title, a search bar, and the official seal of the Office of the Controller, State of California. The navigation menu contains links for Home, About Us, Public Services, State and Local, State Employees, Publications, News, Contact Us, and Language. The breadcrumb trail reads: Home → State and Local → Local Government → Local Government → Cities → Local Government Reports → Revenue Audit Reports → Court Revenue Audit Reports. The main heading is "Court Revenue Audit Reports", followed by a list of links for reports issued from 2018 to 2023.

**Malia M. Cohen**  
California State Controller

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Home → State and Local → Local Government → Local Government → Cities → Local Government Reports → Revenue Audit Reports → Court Revenue Audit Reports

## Court Revenue Audit Reports

- [Reports Issued in 2023](#)
- [Reports Issued in 2022](#)
- [Reports Issued in 2021](#)
- [Reports Issued in 2020](#)
- [Reports Issued in 2019](#)
- [Reports Issued in 2018](#)



# Court Revenue Audits

- Status of Audits
- Audit Process
- Common Audit Findings



# Status of Court Revenue Audits

- Final reports issued: 4
- Reports in process: 3
- Audits in progress: 14
- Next in queue:

<b>San Benito County</b>	<b>Siskiyou County</b>
Colusa County	Madera County
San Mateo County	Santa Clara County

For 2024, we issued 4 reports, identifying \$1M in under remitted revenues, 18 findings and no observations.  
For 2023, we issued 8 reports identifying \$4.8M in under remitted revenues, 52 findings and 6 observations.



# Court Revenue Audit Process

- Initial Contact & Start Letter
- Entrance Conference
- Preliminary Fieldwork & Internal Control
- Analytical Review of Revenues
- 50% Excess of Qualified Revenues
- Distribution Testing
- Parking Testing
- Exit Conference
- Audit Report



# Common Audit Findings

- Priority of Installment Payments
- Incorrect Collection of Parking Surcharges
- 50% Excess of Qualified Revenues



# Priority of Installment Payments

Payment priority is set forth in PC section 1203.1d\*

- 1) Restitution ordered to *victims* (PC section 1202.4[f])
- 2) 20% State Surcharge (PC section 1465.7)
- 3) Any fines, penalty assessments, and restitution fines (PC section 1202.4[b])
- 4) Other reimbursable costs (Court Operations Assessment, Criminal Conviction Assessment, etc.)

\* Payment priority for individual fines and penalties is included in the SCO Distribution Guidelines



# Parking Surcharges

## State and County Parking Surcharges

- GC 76000(b) County Courthouse Construction Fund - \$1.50\*
- GC 76000(b) County Criminal Justice Facilities Construction Fund - \$1.50
- GC 76000(c) County General Fund - \$2.00 (\$1 from LCCF and LCJF)
- GC 70372(b) State Court Facilities Construction Fund - \$4.50
- GC 76000.3 State Trial Court Trust Fund - \$3.00

\* Removed upon transfer of courthouse to JCC or when bond debt has been paid off



# 50% Excess of Qualified Revenues

The VC section 42007 – Traffic Violator School Fee line item must include the following revenues collected from TVS cases:

- VC 42007 TVS Fee;
- GC 76100 Courthouse Construction Fund (\$1 penalty)
- GC 76101 Criminal Justice Facilities Construction Fund (\$1 penalty)
- GC 76104 Emergency Medical Services Fund
- GC 76000.5 Emergency Medical Services Fund
- VC 42007(c) City Base Fines.





# 50% Excess of Qualified Revenues

When using resources included in the JCC's annual instructions, make sure to not apply the qualified revenue percentage twice to revenues.

PLEASE EMAIL THIS COMPLETED FORM TO: 5050revenue@jud.ca.gov				
Fiscal Year:	<input type="text" value="Select Fiscal Year"/>			
Name:	<input type="text"/>	Phone Number:	<input type="text"/>	
County:	<input type="text" value="Select County"/>	E-Mail Address:	<input type="text"/>	
CODE SECTION	DESCRIPTION	REVENUES COLLECTED <sup>4</sup>	CALCULATION	ADJUSTED QUALIFIED REVENUE
GC 27361(b)	Recording and indexing fees (ROR <sup>1</sup> Account No. 1510)		100% of collections	0.00
GC 76000(c)	\$1.00 of each \$2.50 collected from every parking offense to be deposited to the county general fund (ROR Account No. 1510_010)		100% of collections	0.00
<i>NOTE: Please indicate if your county has any of the construction funds listed below:</i>				
	a) Courthouse Construction Fund (GC section 76100):	<input type="text"/>		
	b) Criminal Justice Facilities Construction Fund (GC section 76101):	<input type="text"/>		
PC 1463.001	Base fines and forfeitures (other than parking) - collections resulting from county arrests (ROR Account No. 1550)		75% of collections	0.00
PC 1463.001	Base fines and forfeitures (other than parking) - county percentage of collections resulting from city arrests pursuant to PC 1463.002 and PC 1463.28 - <i>If applicable</i> (ROR Account No. 1550)		75% of collections	0.00
PC 1464	State penalty assessments - <i>DOES NOT include fish and game amount</i> (ROR Account No. 1555_030)		30% of collections	0.00
VC 42007	Traffic violator school fees - <i>Total amount collected</i> (ROR Account No. 1500)		77% of collections	0.00
VC 42007.1	Traffic violator school \$49 fee (ROR Account No. 1501)		49% of collections	0.00
<b>Total, Qualified Revenue Contributed to 50/50 Excess Split Calculation<sup>3</sup></b>				<b>\$0.00</b>
LESS: Revenue-base MOE amount for your county <sup>2</sup>				\$0.00
Excess amount (qualified revenue less revenue-base MOE amount)				0.00
<b>AMOUNT TO BE TRANSFERRED TO STATE CONTROLLER</b> (Excess amount divided by 2)				<b>0.00</b>



Questions?



# Takeaways

## Training Recap

### Updates:

- Legislation
- SCO Guidelines
- Collections and ATP

### Overview:

- FTB programs
- SCO Audit issues
- TC-31 form

## Resources

Resources and Contact sheet

## Upcoming Trainings

- June 26, 2024 — Collections Reporting Template (CRT)
- January 2025 — Winter Revenue Distribution
- May 2025 — Spring Revenue Distribution

## Evaluation

Your feedback is valued!





**UPDATE:  
CRT Review Project**

# Assembly Bill 2746

- AB 2746 eliminated the suspension of driver's licenses for failure to appear effective January 1, 2023
- Impacted one of the collection activities in PC § 1463.007 and reporting on the CRT
- CRT modifications for 2023-24 report

# Anticipated Changes

- Update Collections Best Practices
- Combine PC 1463.007 collections activities
- Standardize discharge process



[Click](#) to complete evaluation



**THANK YOU**