

Revenue Distribution Training Spring 2019



Presented by the
Judicial Council of California
and the State Controller's Office

INTRODUCTION

Donna Newman

Judicial Council of California

Funds and Revenue Unit

San Diego Opening Remarks

Jeff Gately

Sacramento Opening Remarks

George Lolas
Zlatko Theodorovic

Good Things to Know

- Restrooms: down the hall
- Lunch 60 minutes; provided 3rd floor, Rooms 363-A and 363-B
- Attendee Packet
 - Wi-Fi Connection
 - 2 blank "Question Forms"
 - Evaluation Questionnaire



More Good Things to Know

- Training Evaluation Questionnaire
 - Your feedback is important to us
 - Complete sections on front and back in real time during the training
 - Place in drop box at registration desk when you leave (or after the break-out session)
- Training Completion Certificate
 - 4 hours after plenary, request by email
 - 6 hours after break-out session, handed out



Asking Questions

- Questions welcome at any time
- Your questions used for FAQs
- Use microphone for verbal questions
- Use “Question Form” for written questions
- Staff helpers with mics and forms



Training Goals

- Provide an in-person opportunity to learn and share information
- Present information and updates on collections and revenue distribution
- Futures Traffic Working Group
 - Share resource materials for distribution calculations, analysis, and research
 - Review and discuss frequently asked questions about collections and distributions
 - Gain hands-on experience using distribution worksheets



Agenda

- Faculty
- Introduction
- Legislative updates
- Uniform Bail and Penalty Schedule
- Collections updates
- Franchise Tax Board overview
- Trial Court Revenue Distribution Guidelines
- FAQs and other resources
- Distribution Audit Issues

Note: All materials or links to materials available at:
<http://www.courts.ca.gov/revenue-distribution.htm>



Training Agenda

Print Outs

Training Materials on Website

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

- PowerPoint Presentation
- Training Agenda
- Resources & Links
- Distribution of Fines, Penalties & Fees
- Legislative Updates
- Uniform Bail and Penalty Schedule
- Crosswalk Guide (Updated)
- Materials Break-out Sessions "A" and "B"
- FAQs (optional)



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Breakout Sessions

Using the Distribution Worksheets

1:30-3:30pm

Session A:

Hands-on experience using worksheets to perform basic calculations and distributions.

Session B:

Hands-on experience using worksheets to perform more complex (special) distributions.

Dismissed at 3:30pm – No Regroup



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Faculty

State Controller's Office

Local Government Programs and Services Division:

Sandeep Singh, Manager

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Marieta Delfin, Supervisor

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Don Lowrie, Policy Analyst

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Alexandria Green, Policy Analyst

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Division of Audits:

Chris Ryan, Audit Manager

CRyan@sco.ca.gov

Public Mailbox: LocalGovPolicy@sco.ca.gov



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Faculty

Franchise Tax Board

Court-Ordered Debt Collection Program :

Rashan Anderson, Supervisor

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Valorie Reynon, Program Manager

Valorie.Reynon@ftb.ca.gov

Interagency Intercept Collection Program:

Alex Escobar, Administrator II

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Arlene Cochrane, Supervisor

Arlene.Cochrane@ftb.ca.gov

Public Mailbox: COD - CODClientServices@ftb.ca.gov

IIC - IICGroup@ftb.ca.gov



JUDICIAL COUNCIL
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Faculty

Court Experts

San Bernardino Superior Court:

Michael Garcia, Business Process Specialist II

Merced Superior Court:

Keri Brasil, Chief Financial Officer

Ventura Superior Court:

Richard Cabral, Director Collections and Finance



JUDICIAL COUNCIL
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Faculty

Judicial Council

Criminal Justice Services:

Jamie Schechter, Attorney

Jamie.Schechter@jud.ca.gov

Governmental Affairs:

Mark Neuburger, Legislative Advocate

Mark.Neuburger@jud.ca.gov



JUDICIAL COUNCIL
OF CALIFORNIA

Faculty

Judicial Council

Funds and Revenues Unit:

Donna Newman, Fiscal Supervisor

Maria Lira, Senior Fiscal Analyst

Karen Zhou, Fiscal Analyst

Public Mailbox:

- RevenueDistribution@jud.ca.gov
- Collections@jud.ca.gov



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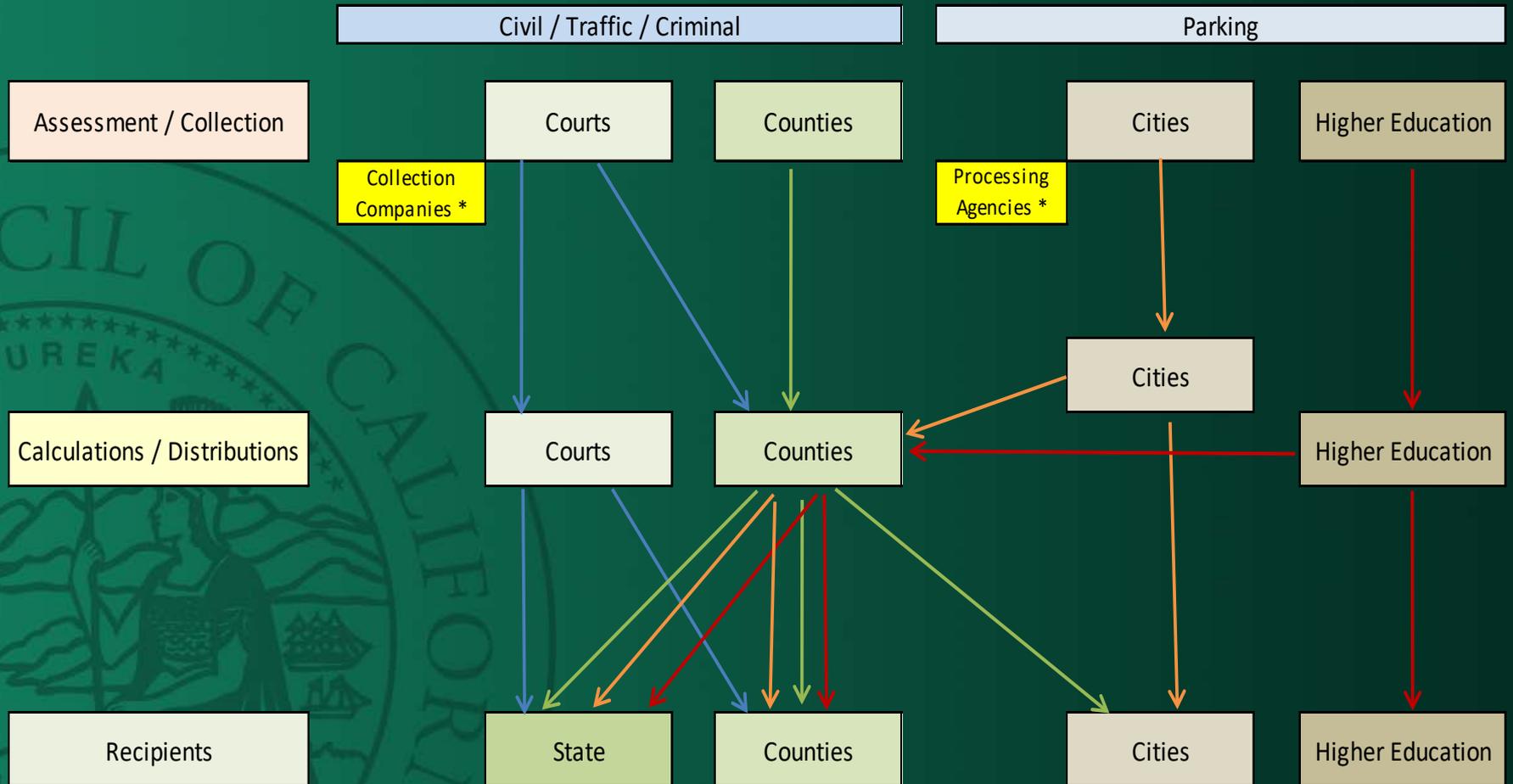
Introduction to Distributions

Interrelationships & Resources



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ASSESSMENT, COLLECTION, AND DISTRIBUTION COMPLEXITY OF THE PROCESS

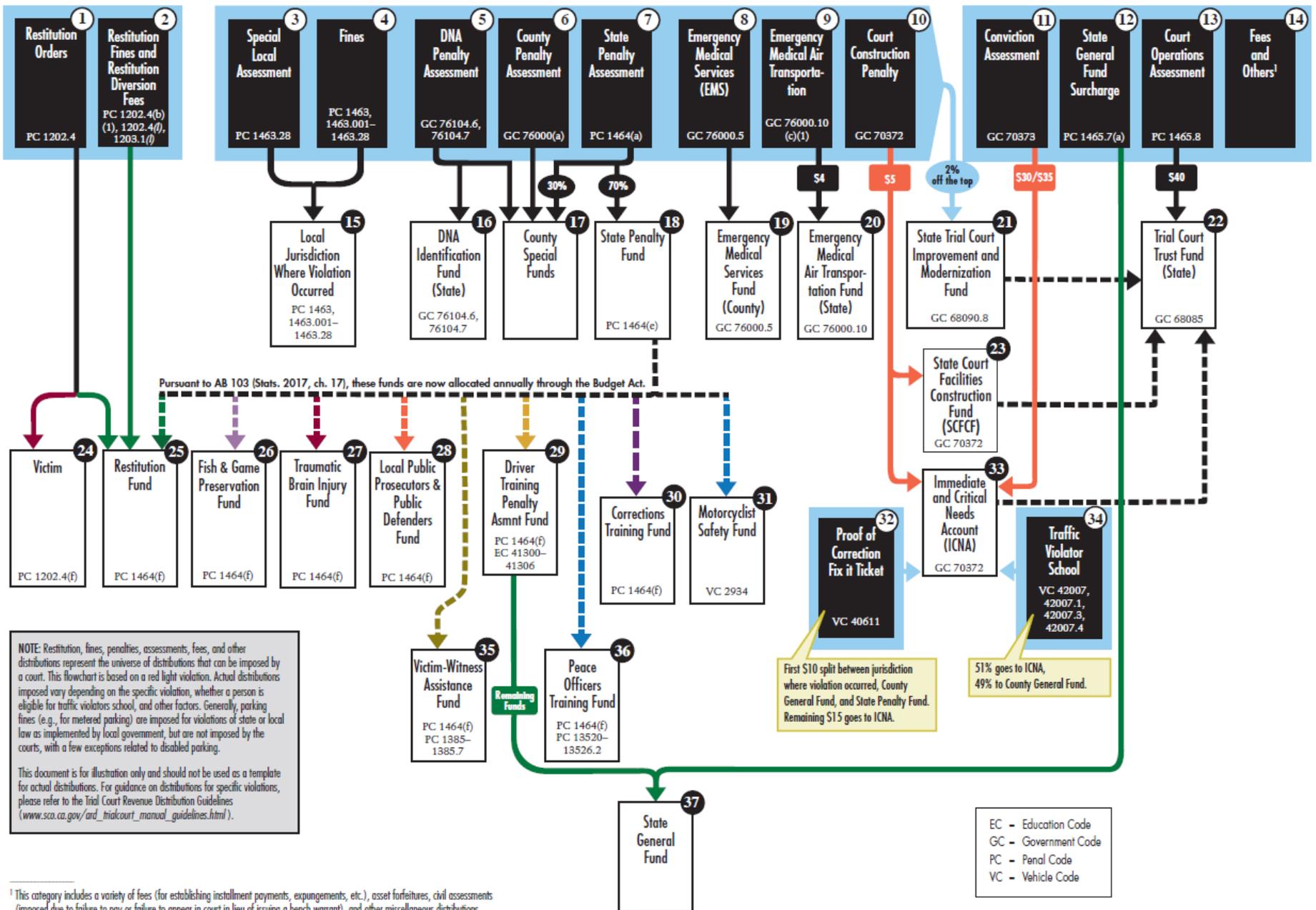


* Entities under contract to perform collections



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Distribution of Criminal/Traffic Fines, Penalties, and Fees



¹This 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.

Revenue Distribution Resource Interrelationships

- Distribution Guides:
 - Statutes
 - Trial Court Revenue Distribution Guidelines (formerly Appendix C)
 - Uniform Bail and Penalty Schedule
 - Revenue Distribution Worksheets
 - FAQs



Legislative Update

The Judicial Council tracks many legislative bills that, if passed and signed into law, may have a impact on fines, fees, assessments and penalties.



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2019 Session Statistics

- 2,801 bills introduced
- 874 bills Government Affairs tracking
- 91 with Court operations impact
- 17 with impacts to revenues



Legislative Update

The six bills with significant revenue impacts:

- SB 144-Eliminates several fees
- SB 369-Safe parking program
- AB 927-Misd./Felony ability to pay
- AB 1076-Criminal record automatic relief
- AB 1077-Diversion-Waive most fees
- AB 1348-Repeal 20% General Fund surcharge
- AB 1401-Repeals some parking fee surcharges



Legislative Update

SB 144-Mitchell: Criminal Fees

- Repeals 137 code sections

- Fiscal Impacts

- County
- Courts
- Executive

- Uncollected Debt



Legislative Update

Interested in following the progress of these bills?

Visit the courts website at: <http://www.courts.ca.gov/4121.htm>

View Links for:

- Active Legislation, and/or
- Legislative Status Charts.

Check periodically to see how the bills you care about change over the course of the legislative session.

OR, visit California Legislative Information at:

<http://leginfo.legislature.ca.gov/faces/billSearchClient.xhtml>



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Legislative Update

California State Senate:

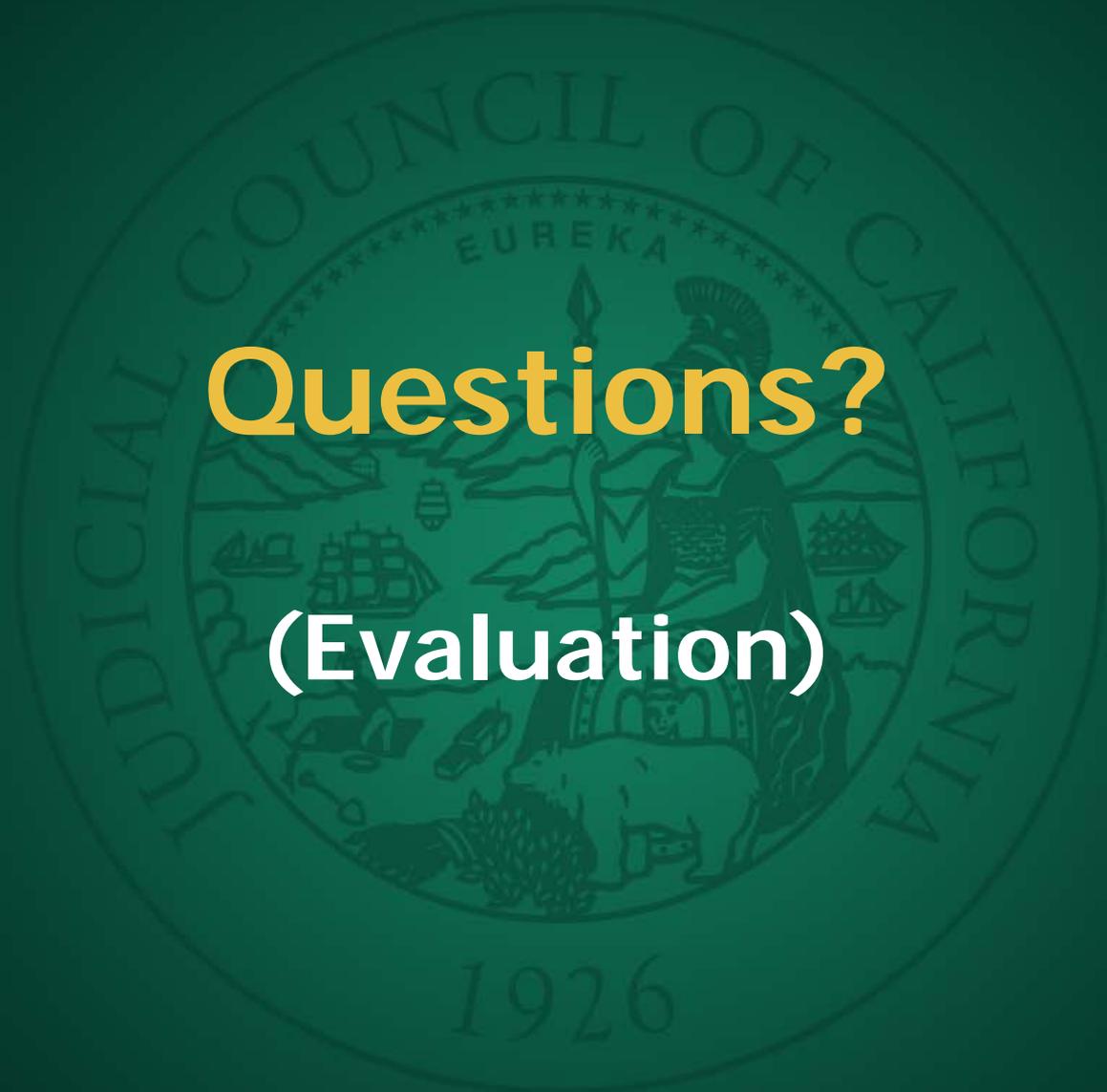
<http://senate.ca.gov/senators?sortbyalpha=DESC>

California State Assembly:

<http://assembly.ca.gov/assemblymembers>



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Questions?

(Evaluation)

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Judicial Branch Online Ability to Pay/Traffic Pilot

Online Ability to Pay/Traffic Pilot

Beginning: 2016

- Federal “Price of Justice Initiative”
- Ability to Pay Work Group Assembled
- 5 Pilot Courts
- Software Development



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Online Ability to Pay/Traffic Pilot

Initial grant to create software that:

- Easy navigation for public
- Interfaces with many Court CMS's
- Customizable calculator
- Clerk and Judge review queue
- Link to Court payment processor



Online Ability to Pay/Traffic Pilot

**Key:
Phone App**



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Online Ability to Pay/Traffic Pilot

Expansion: 2018

- 2018 State Budget, additional funding
- More features
- 3 Additional Pilot Courts
- This phase has not started yet



Online Ability to Pay/Traffic Pilot

Expanded software capabilities:

- Online trials
- Ability to schedule court hearing
- Posting bail installments
- Full CMS integration
- Spanish language information
- Chat Bot



Online Ability to Pay/Traffic Pilot

Pilot Courts:

- Santa Clara
- San Francisco
- Shasta
- Tulare
- Ventura
- El Dorado
- Fresno
- Monterey



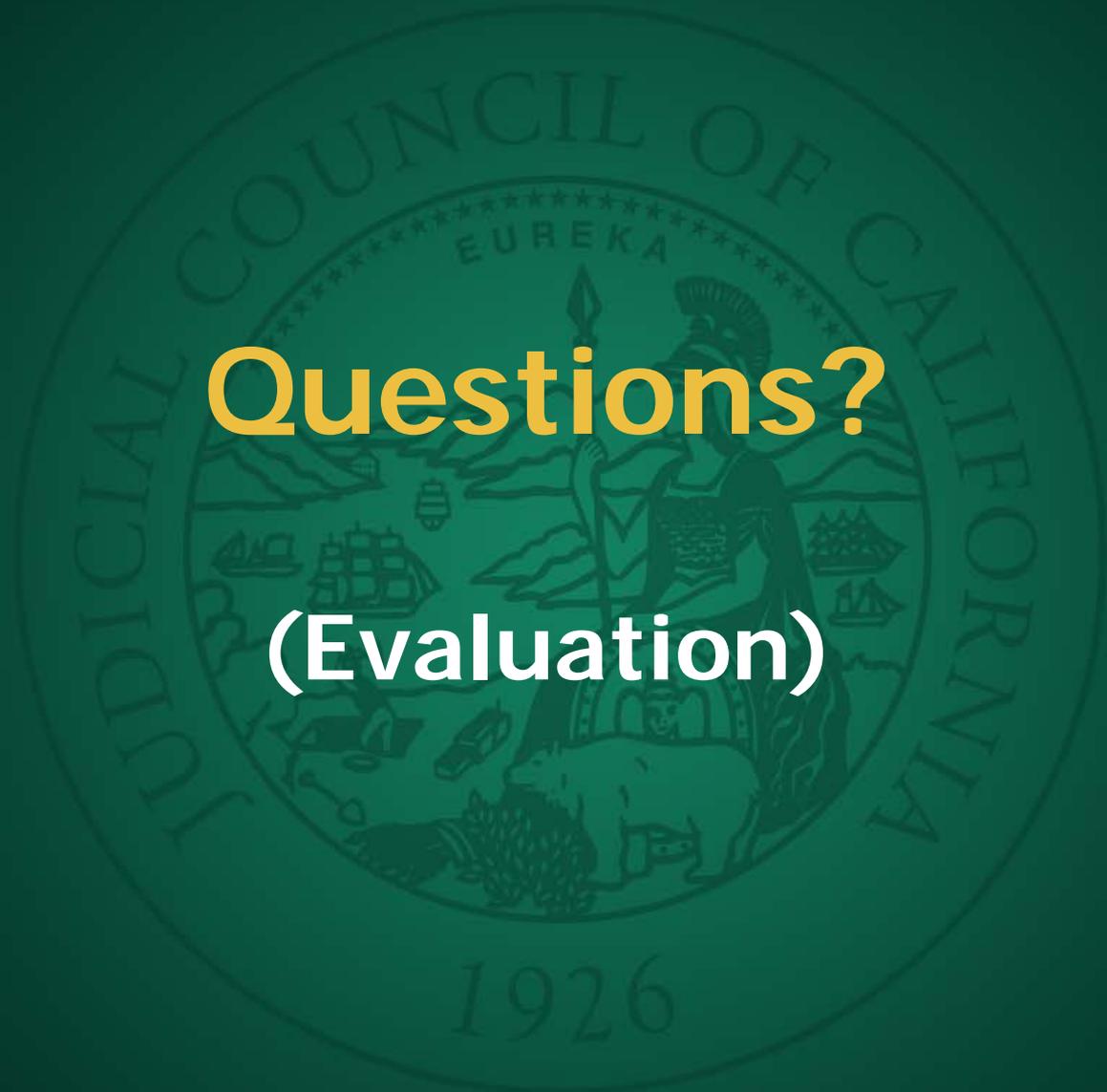
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Online Ability to Pay/Traffic Pilot

Future Milestones

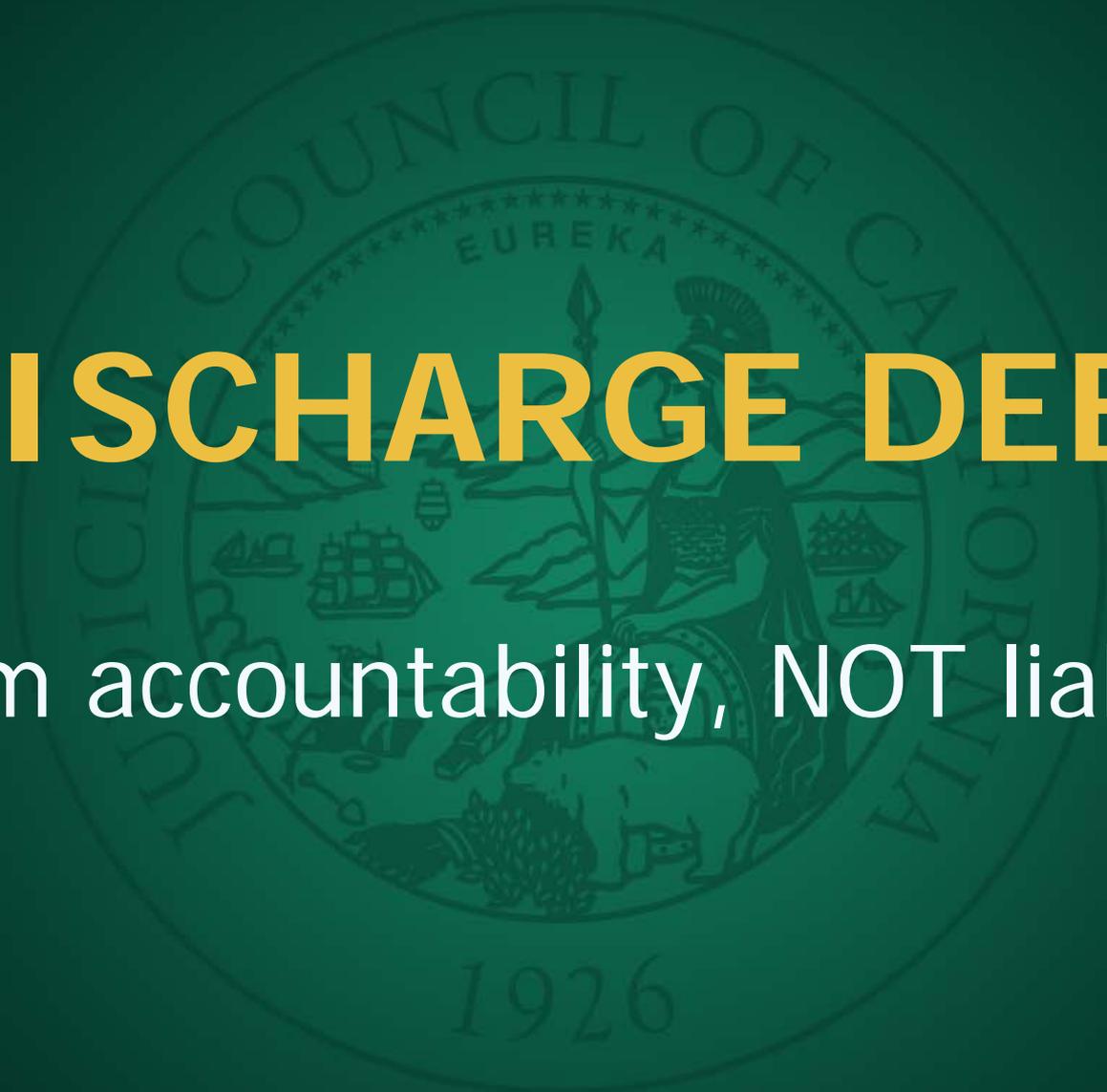
- Sept. 2019: Federal US DOJ Final Report
- Jan. 2020: 1st Report to Legis.
- Jan. 2021: 2nd Report to Legis.
- June 2022: Final Report to Legis.



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Questions?

(Evaluation)



DISCHARGE DEBT

from accountability, NOT liability

Discharge

- What is discharge from accountability?
- Why should we discharge debt?
- Who can discharge court-ordered debt?
- How is court-ordered debt discharged?
- What circumstances make debt no longer worth accounting for?



Discharge

Account: A record or statement of financial expenditure or receipts relating to a particular period or purpose. The amount of court-ordered debt a violator owes related to specific violations is an account.



Discharge

Q: What is discharge from accountability?

A: When we find that court ordered debt is no longer worth accounting for.



Discharge

Key Points:

- The violator is still **LIABLE** and **RESPONSIBLE** for paying the debt.
- The court is not going to account for the debt anymore because it's unlikely to be collected.



Discharge

Q: Why should we discharge debt?

A: To provide the courts, counties and Legislature with an accurate accounting of how much court-ordered debt is outstanding.



Discharge

The current \$10 billion in uncollected debt:

- Gives the Legislature the impression we are not doing our job collecting it.
- Provides an inaccurate sense of collectible debt.



Discharge

It is likely that at least half of the \$10 billion in cumulative delinquent that we report is not collectible.



Discharge

Most importantly, the Legislature provided us with tools to discharge debt so that the amount of outstanding debt would be more realistic.



Discharge

Q: Who can discharge debt?

A: You. (*Well, you can help.*) The collecting entity, the court or the county, may discharge debt pursuant to Government Code sections 25257 and 25259.7.



Discharge

Highlight: Gov. Code, §25257-25259.95

- Authorizes and establishes eligibility criteria for discharging court-ordered debt.
- Separates by the entity responsible collecting debt
- Has criteria for infractions, misdemeanors, and felonies.



Discharge

Q: How is court-ordered debt discharged?

A: On authority of the presiding judge (*if the court collects debt*) OR the board of supervisors (*if the county collects debt*) or both.



Discharge

An application for discharge must be submitted by the collecting entity (*this could be you*) to either:

- The court (*the Presiding Judge*) OR,
- The County (*Board of Supervisors*)
for approval.



Discharge

The application must include:

- the total amount owing;
- the names of the persons liable and the amount owed by each;
- the estimated cost of collections OR
- the likelihood of collecting AND



Discharge

AND...

- any other relevant information that will explain why discharge is a good idea.

THEN, the county or the court may authorize (*vote, deem, proclaim*) the debt discharged.



Discharge

Within 45 days after discharge, the court and county should report to each other all court-ordered debt discharged from accountability.



Discharge

The report should include the following:

- Case number;
- Case type (*infraction, misdemeanor, felony*);
- Amount discharged; and
- Number of years since the debt became delinquent (*or last payment*).



Discharge

What circumstances make debt no longer worth accounting for?

- The balance is too small
- Unlikely to collect the debt
- All PC §1463.007 efforts made
- Debtor is deceased (*need certificate*)
- Required time has passed



Discharge

Required time has passed since debt became delinquent:

- At least 5 years for infractions.
- At least 10 for misdemeanors and felonies.



Discharge: summary

- Discharge from accountability is not release from liability.
- Reporting uncollectible debt gives the wrong impression.
- We have express authority to discharge.

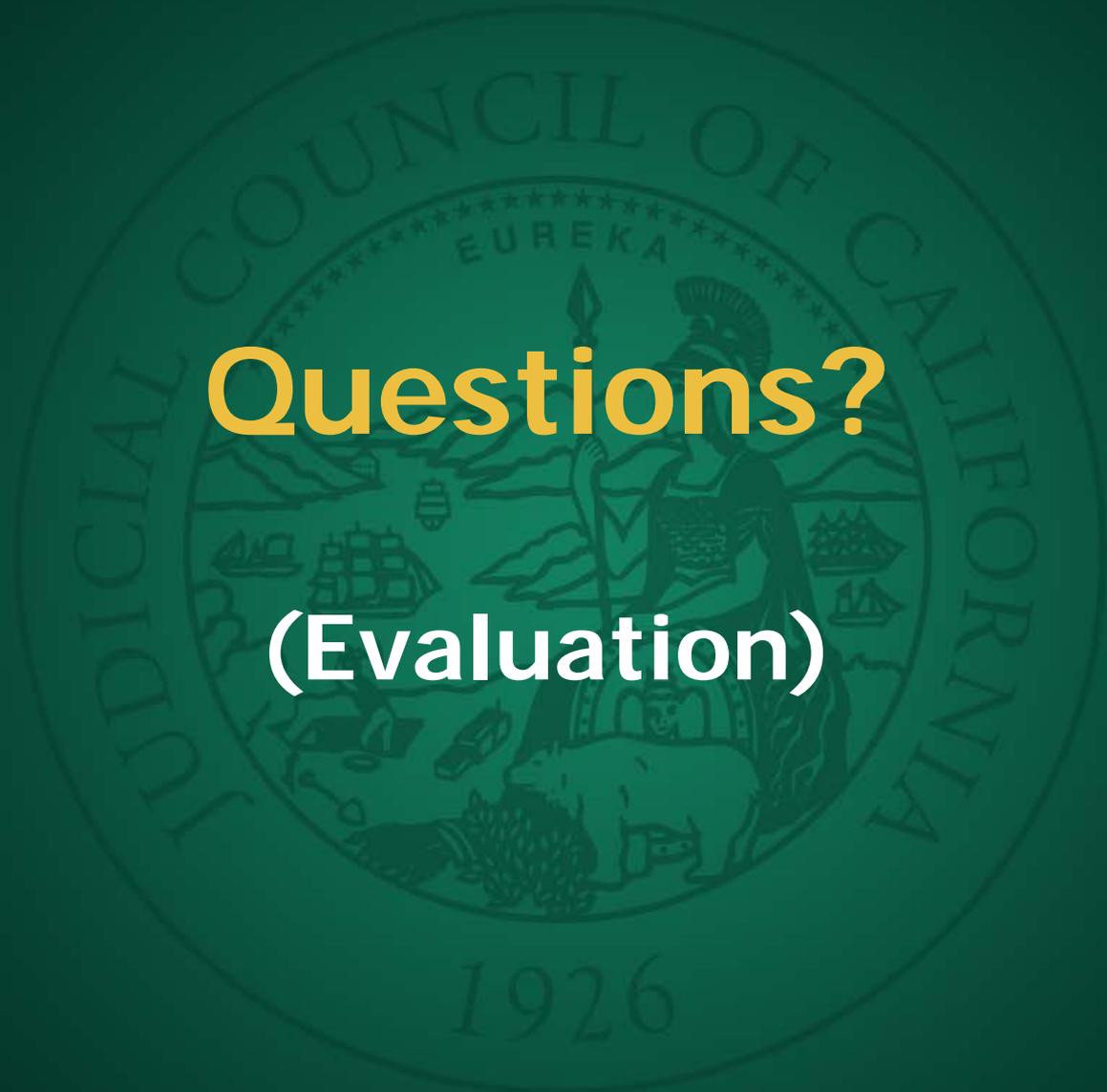


Discharge: resources

More detailed information, including forms and report templates, can be found at:

<http://www.courts.ca.gov/partners/455.htm>



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Questions?

(Evaluation)

JUDICIAL COUNCIL

UNIFORM BAIL AND PENALTY SCHEDULES (UBPS)



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ROAD MAP

- Bail in this context
- Uniform Bail and Penalty Schedules
- Traffic Infraction Schedule
- “Total Bail” explained
- Additional resources



DETOUR: WHAT IS BAIL?

“Regular” bail:

Cash is used to ensure the presence of the defendant before the court.





BAIL/PRE-TRIAL DETENTION

- SB 10 changed the cash bail system by removing cash bail and replacing it with risk assessment.
- A referendum on SB 10 to approve or reject SB 10 in November 2020 election. Judicial Council is not taking action to implement SB 10 until the election.



JUDICIAL COUNCIL'S ACTION

- The Chief Justice appointed a Pretrial Reform and Operations Workgroup (PROW).
- "This work group will help continue progress toward reform that benefits the branch, enhances public safety and promotes equitable treatment of all who come through our criminal justice system."



PRE-TRIAL DETENTION UPDATES

- Governor included \$75 million in proposed budget for Pretrial Pilot Projects. If passed funding is available July 1, 2019.
- Ongoing state and federal litigation regarding the current cash bail system.



TRAFFIC “BAIL” UNDER UBPS

- For certain offenses a penalty in the form of **a fine** can be “forfeited” and cancel the need for any further court proceedings. (VC § 40512 Emphasis added.)
- Payment is treated as a conviction for the offense. (VC §13103.)





Uniform Bail and Penalty Schedules

2019 EDITION

(Cal. Rules of Court, rule 4.102)

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



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WHAT UBPS INCLUDES

Mandatory Schedule for

- traffic infractions



Suggested base fines for

- traffic misdemeanors
- boating
- forestry
- fish and game
- public utilities
- parks and recreation
- business licensing



EXCEPTIONS TO THE UBPS

The following counties may exceed the UBPS traffic infraction schedule:

- | | | |
|-----------------|-----------------|-----------------|
| 1. Alpine | 11. Lassen | 21. San Joaquin |
| 2. Amador | 12. Los Angeles | 22. Santa Clara |
| 3. Butte | 13. Madera | 23. Sierra |
| 4. Calaveras | 14. Mariposa | 24. Stanislaus |
| 5. Contra Costa | 15. Mendocino | 25. Sutter |
| 6. Del Norte | 16. Modoc | 26. Trinity |
| 7. Fresno | 17. Mono | 27. Tulare |
| 8. Humboldt | 18. Plumas | 28. Tuolumne |
| 9. Kings | 19. San Benito | 29. Yolo |
| 10. Lake | 20. San Diego | 30. Yuba |



TRAFFIC INFRACTION SCHEDULE

Unless otherwise specified traffic violations default to the infraction category. Therefore, the vast majority of the annual revisions to the UBPS are to the traffic infraction schedule.

The Council has classified traffic infractions into four penalty categories, according to the severity of offenses.

Infraction Category	Severity of Offense	Base Fine
1	Bicyclist, motorized scooter, pedestrian, pocket bike, vehicle registration and equipment offenses	\$25
2	Driver's license, operation of vehicle, and size and load offenses	\$35
3	Substance abuse infractions, VC 2818 (trespassing electronic beacon), VC 20004 (reporting deaths,) VC 21706.5 (operation of vehicle in emergency accident zone), VC 27375 (modified limousines)	\$70
4	Miscellaneous offenses for which the penalties or the fee for dismissal with proof of correction are specifically set by the Vehicle Code, speeding offenses (refer to Speed Chart), and infractions pursuant to PC 19.8	Depends

Certain offenses are eligible for correction and, if the defendant can show proof of the correction, only require payment of a \$25 court processing fee.



TOTAL BAIL FOR INFRACTIONS

Base + Penalties & Surcharge + Fees = Total Bail

For infractions, the “Total Bail” for an offense not specifically listed in the Uniform Traffic Infraction Bail and Penalty Schedule is the amount set for the general category of that offense unless a California code or regulation specifies otherwise.

Category 1 Bicyclist, motorized scooter, pedestrian, pocket bike, vehicle registration and equipment offenses

Base + Penalties & Surcharge + Fees = Total Bail*/Fees
\$ 25 + \$96 + \$75 = \$196

Category 2 Driver’s license, operation of vehicle, and size and load offenses

Base + Penalties & Surcharge + Fees = Total Bail*/Fees
\$ 35 + \$127 + \$75 = \$237

Category 3 Substance abuse infractions, VC 2818, VC 20004, VC 21706.5, and VC 27375

Base + Penalties & Surcharge + Fees = Total Bail*/Fees
\$ 70 + \$221 + \$75 = \$366

Category 4 Miscellaneous offenses, correctible offenses, speeding offenses, offenses where base fine is specified in the Vehicle Code.



TOTAL BAIL cont...

The suggested minimum “Total Bail” (or penalty) for an offense not specifically listed in the following schedules, unless a California code or regulation specifies otherwise, are:

Traffic Misdemeanor

	Base	+	Penalties & Surcharge	+	Fees	=	Total Bail*/Fees
M	\$ 75	+	\$251	+	\$70	=	\$396

Public Utilities

	Base	+	Penalties & Surcharge	+	Fees	=	Total Bail*/Fees
M	\$185	+	\$588	+	\$70	=	\$843

Boating, Business Licensing, Fish and Game, Forestry, or Parks and Recreation

	Base	+	Penalties & Surcharge	+	Fees	=	Total Bail*/Fees
M	\$100	+	\$310	+	\$70	=	\$480
I	\$ 35	+	\$123	+	\$75	=	\$233



EXCERPT FROM UBPS

TRAFFIC INFRACTION FIXED PENALTY SCHEDULE
 (*See Preface, Section III) (**See Preface, Section IV)
 (Vehicle Code)

Section	Notes	Offense	Base Fine/ Fee	State PA*	County PA*/10	DNA PA*	Court PA*/10	Surcharge*	EMS PA*/10	EMAT PA*	Fine Surcharge & PA Subtotal	Court OPS	Conv. Assess	Night Court	TAP Fee	Total Bail **/Fee	Category	DMV Points
				10/10	7		5/10	5	20%	2 4		40	35	1	0			
24002	(a)	Unlawful to Operate Unsafe Vehicle-Safety Hazard	35	40	28	20	20	7	8 4		162	40	35	1	0	238	2a	1
24002	(b) A	Unlawful to Operate Vehicle Not Equipped as Provided	35	40	28	20	20	7	8 4		162	40	35	1	0	238	2a	1
24002	(b) B	Unlawful to Operate Vehicle Not Equipped as Provided	25	0	0	0	0	0	0 0		0	0	0	0	0	25	4a	0
24003	A	Vehicle With Unauthorized Lamps	25	30	21	15	15	5	6 4		121	40	35	1	0	197	1a	0
24003	B	Vehicle With Unauthorized Lamps	25	0	0	0	0	0	0 0		0	0	0	0	0	25	4a	0
24004		Unlawful Operation After Notice of Unsafe Condition	35	40	28	20	20	7	8 4		162	40	35	1	0	238	2a	1



EXCERPT FROM UBPS

TRAFFIC INFRACTIONS (*See Preface, Section 1)

Section	Offense	Base Fine/ Fee	Night Court	TAP Fee	Total Bail **/Fee	Category	DMV Points
		5	1	0			
		5	1	0	238	2a	1
		5	1	0	238	2a	1
		0	0	0	25	4a	0
		5	1	0	197	1a	0
		0	0	0	25	4a	0
		5	1	0	238	2a	1
24002	(a) Unlawful to Operate Unsafe Vehicle–Safety Hazard	35					
24002	(b) Unlawful to Operate Vehicle Not Equipped as Provided	35					
24002	(b) Unlawful to Operate Vehicle Not Equipped as Provided	25					
24002	(b) Vehicle With Unauthorized Lamps	25					
24003	Vehicle With Unauthorized Lamps	25					
24003	Unlawful Operation After Notice of Unsafe Condition	35					
24004							



EXCERPT FROM UBPS cont...

Base Fine/ Fee	State PA*	County PA*/10	DNA PA*	Court PA*/10	Surcharge	EMS PA*/10	EMAT PA	Fine Surcharge & PA Subtotal	Court OPS	Conv. Asse	Night Court	TAP Fee	Total Bail **/Fee	Category	DMV Point
	10/10	7	5/10	5	20%	2	4		40	35	1	0			
35	40	28	20	20	7	8	4	162	40	35	1	0	238	2a	1
35	40	28	20	20	7	8	4	162	40	35	1	0	238	2a	1
25	0	0	0	0	0	0	0	0	0	0	0	0	25	4a	0
25	30	21	15	15	5	6	4	121	40	35	1	0	197	1a	0
25	0	0	0	0	0	0	0	0	0	0	0	0	25	4a	0
35	40	28	20	20	7	8	4	162	40	35	1	0	238	2a	1



Type	Code & Section	Formula	Use	Misc.
State penalty assessment “State PA”	Penal code § 1464	\$10 assessment for every \$10 or part of \$10 fine	State penalty fund, goes to law enforcement training, restitution fund, etc.	
County penalty assessment “County PA”	Gov Code § 76000	\$7 assessment for every \$10 or part of \$10 fine	County treasury	
County and state DNA funds penalty assessment “DNA PA”	Gov Code §§ 76104.6, 76104.7	\$5 assessment for every \$10 or part of \$10 fine	DNA identification	
State surcharge “State surcharge”	Penal code § 1465.7	20% of base fine	General fund	
Emergency medical services penalty assessment “EMS PA”	Gov Code § 76000.5	\$2 assessment for every \$10 or part of \$10 fine	County emergency medical services	
EMAT “EMAT PA”	Gov Code § 76000.10(c)(1)	\$4 assessment	Emergency medical air transport	
Court operations fee “Court ops”	Pen. Code § 1465.8	\$40	Court operations	
Criminal conviction assessment “Conv. Assess.”	Gov Code § 70373	\$35	Maintain adequate funding for court facilities	
Night or weekend court fee “Night court”	Veh. Code § 42006	\$1	Night or weekend court program	Optional special assessment by court
Traffic assistance program “TAP fee”	Veh. Code § 11205.2(c)	Varies, but cannot exceed actual court cost of traffic assistance program	Traffic assistance program	Optional by court



ADDITIONAL RESOURCES

Judicial Council Reports:

<http://www.courts.ca.gov/jcmeetings.htm>

Judicial Council Bail Schedules:

<http://www.courts.ca.gov/7532.htm>

CONTACTS

Any questions about bail and penalty schedules may be directed to:

- Jamie Schechter
 - Phone: (415) 865-5327
 - Email: Jamie.Schechter@jud.ca.gov



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Questions?

(Evaluation)

The Futures Traffic Working Group

(FTWG)

REPORT

In 2017, a report to the Chief Justice from the Commission on the Future of California's Court System (Futures Commission) recommended changes to:

“improve access to justice, increase criminal court efficiency and effectiveness, and address the potentially disproportionate negative consequences of minor criminal violations.”



CHARGE

The Chief formed FTWG to develop a proposal to implement and evaluate a civil model for adjudication of minor vehicle infractions.



A CIVIL MODEL

- No criminal consequences (e.g., avoidance ≠ stiffer penalties)
- No civil assessments for FTA or FTP
- Judgements (including default judgements)



MINOR VEHICLE VIOLATIONS

- All Vehicle Code infractions (not just driving offenses)
- NOT misdemeanors (or felonies)



NEXT STEPS

- The FTWVG has drafted a legislative proposal. It is currently out for public comment
- <https://www.courts.ca.gov/policyadmin-invitationstocomment.htm>



TIMELINE

Invitation of Comment	April 8 – July 8
FWTG Reviews comments	June 10 – August 2
Judicial Council Approval	Fall 2019
Introduced as legislation	2020



IMPACT OF NEW LAW

- Collections still required
- Distributions not likely impacted
- Potential for less money because no civil assessments and no criminal sanctions/penalties



FTWVG: MORE INFO

To follow the work of the Futures Traffic Working Group, please visit:

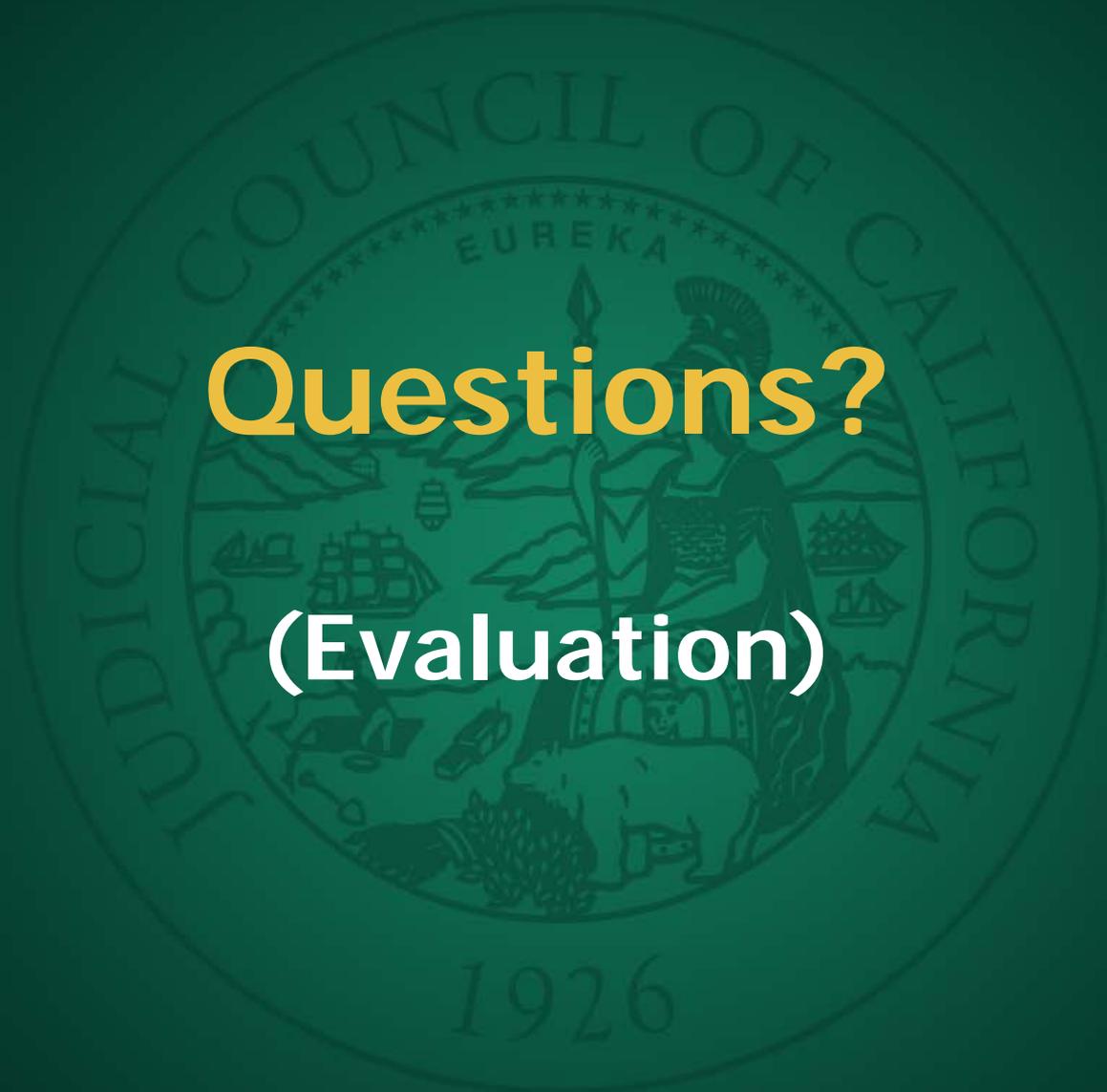
<http://www.courts.ca.gov/37510.htm>

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Questions?

(Evaluation)

Collections Activities

- Summary: FY 2017-18 Statewide Collections Report
- Update: FY 2018-19 Reporting Requirement:
 - PC 1463.010
 - GC 68514
 - Performance Measures and Benchmarks
- Statewide Collections Master Agreement



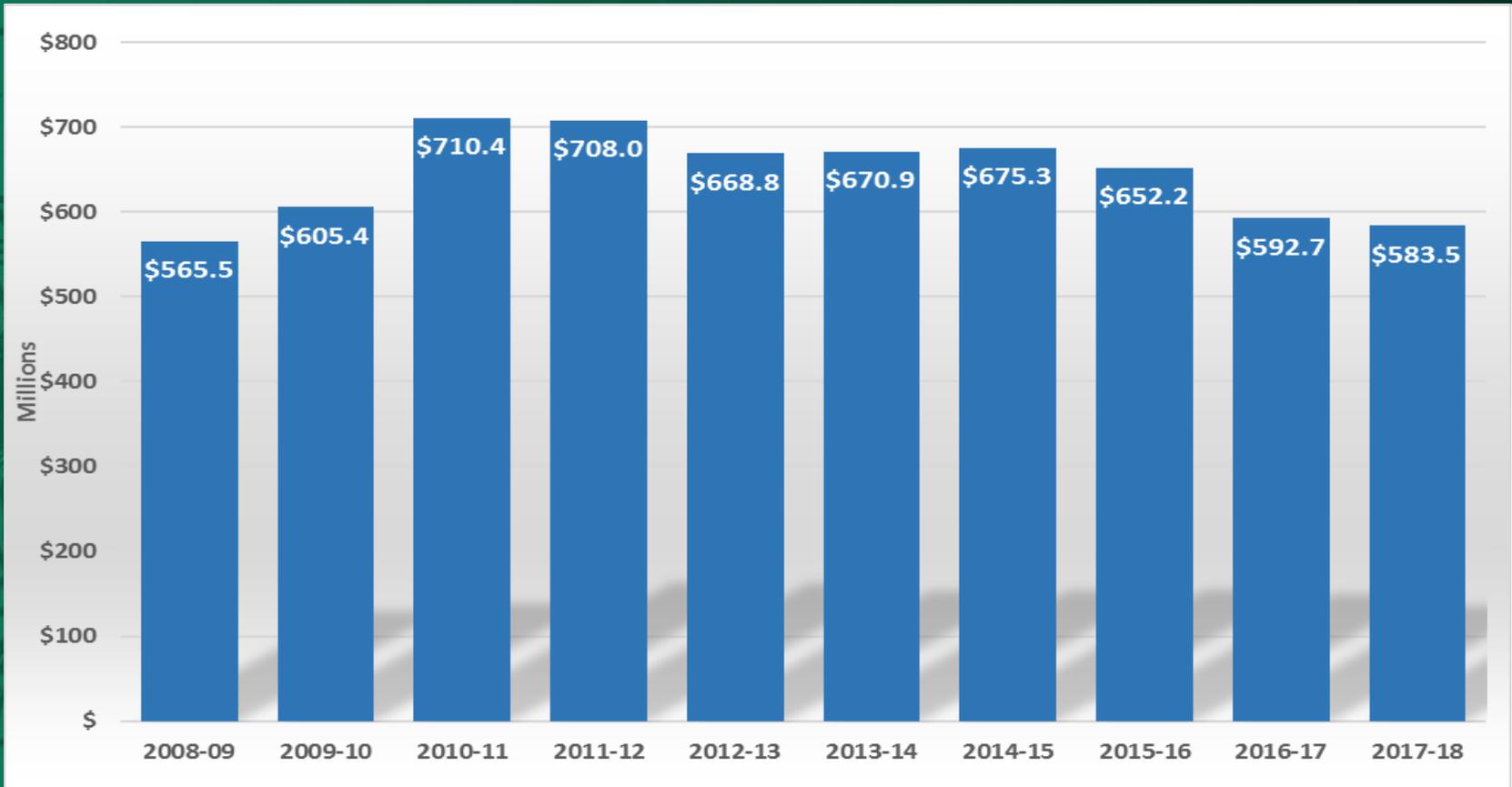
Statewide Collections

FY 2017-18 totals:

- \$922M — non-delinquent revenue collected
- \$583M — delinquent revenue collected
- \$113M — operating costs recovered
- \$166M — uncollectible debt discharged
- \$465M — court-ordered adjustments
- **\$10.3B** — outstanding delinquent debt



Statewide Delinquent Court-Ordered Debt Collections since 2008–09



Reported Data Comparison

	July	Sept.	Change
Revenue:			
-Delinquent	\$458M	\$583M	+ \$125M
-Non delinquent	\$670M	\$922M	+ \$252M
Adjustments:	\$273M	\$465M	+ \$192M
Discharged debt:	\$128M	\$163M	+ \$35M

Report on Statewide Collection of Delinquent Court-Ordered Debt for 2017–18:
www.courts.ca.gov/7466.htm



JUDICIAL COUNCIL
OF CALIFORNIA

Reporting Requirement: Two Reports

Government Code section 68514: Requires the Judicial Council to report to the Department of Finance and the Joint Legislative Budget Committee specified information on revenue collections associated with criminal fine and fees for misdemeanors and infractions, **by October 1.**

Penal Code section 1463.010 (c): Each superior court and county shall jointly report to the Judicial Council, as provided by the Judicial Council, information requested in a reporting template **on or before September 1.**



JUDICIAL COUNCIL
OF CALIFORNIA

Benchmarks

- Penal Code section 1463.010 requirement
- Established in 2008-09:
 - Gross Recovery Rate, set at 34%
 - Success Rate, set at 31%
- Reevaluate in 2019-20



Due dates to remember:

GC 68514 information:

- On Collections Reporting Template (CRT) by **July 16**
- Report to Legislature due October 1

Other collections data, per PC 1463.010:

- CRT still due **September 1**
- Report to Legislature due December 31



SAVE THE DATE!

CRT WebEx Training

Two sessions:

- June 4, 10:00 a.m. to 12:00 p.m.
- June 5, 2:00 to 4:00 p.m.

Questions? collections@jud.ca.gov

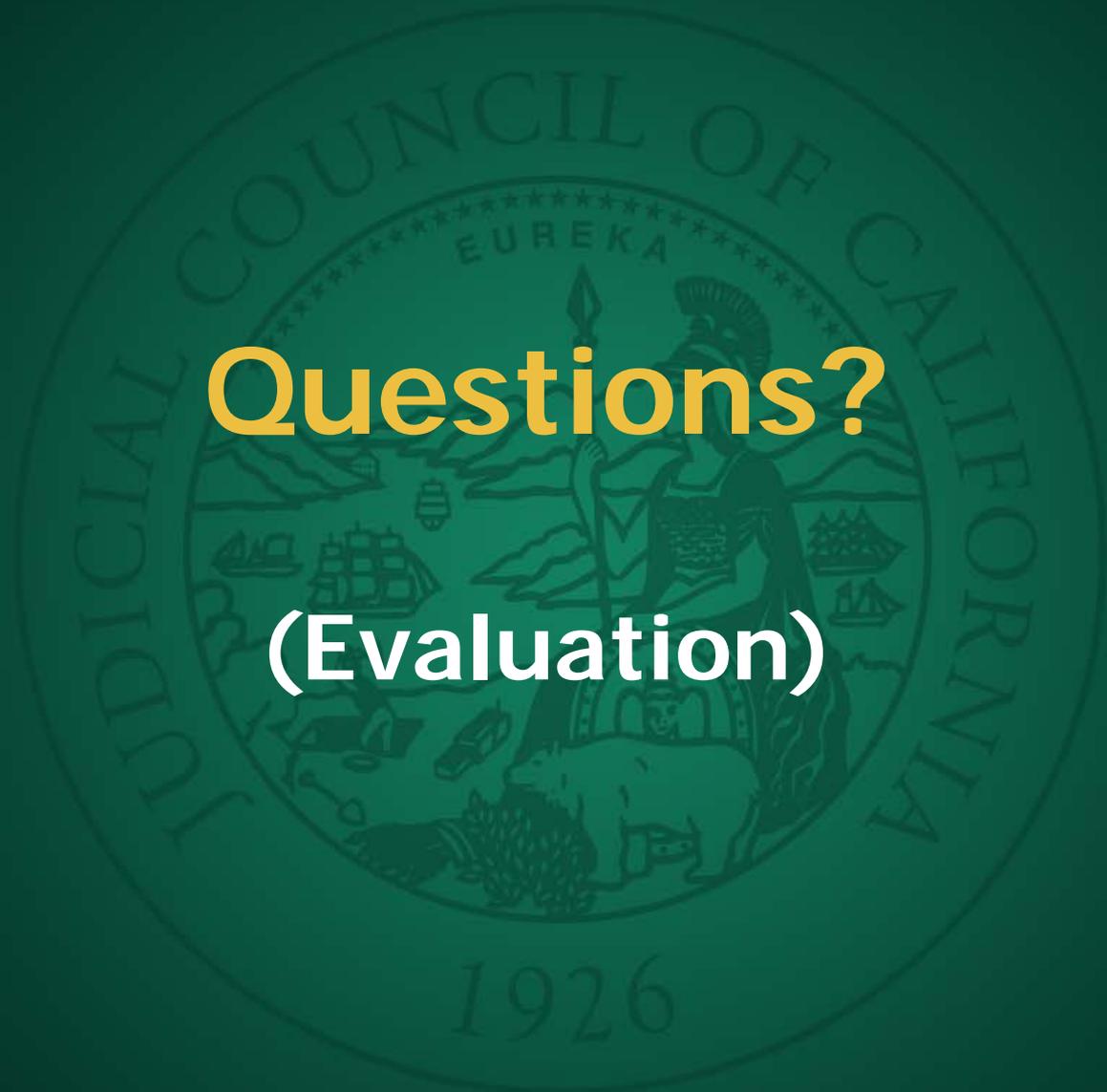


JUDICIAL COUNCIL
OF CALIFORNIA

Statewide Collections Master Agreements

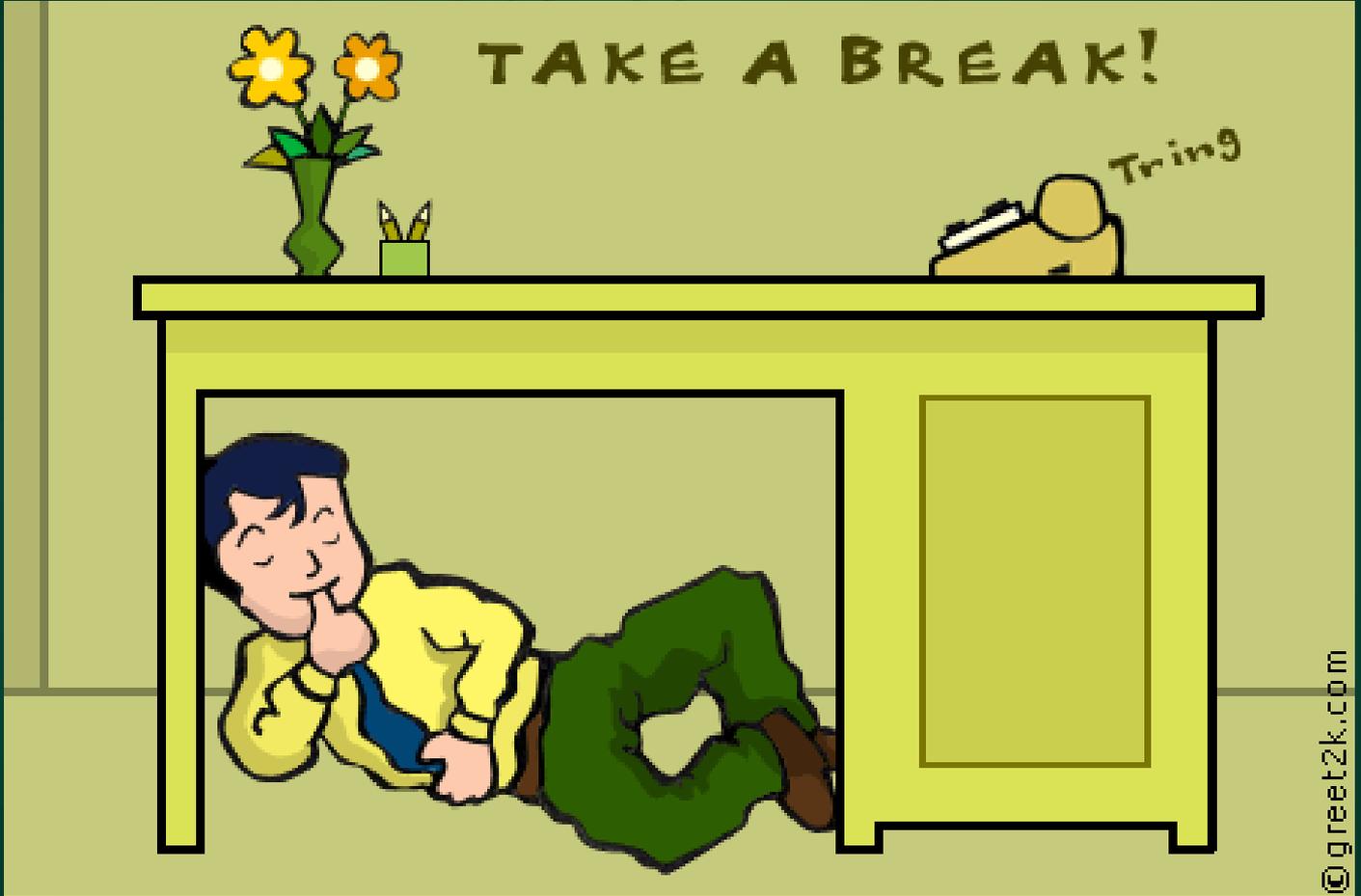
- New Master Agreements effective January 2019
- Agreements, User Instructions, Project Manager Contact List, and Pricing List posted here:
<https://www.courts.ca.gov/partners/455.htm>



The background of the slide features a large, faint, circular seal of the Judicial Council of California. The seal contains the text "JUDICIAL COUNCIL OF CALIFORNIA" around the top edge and "1926" at the bottom. In the center, there is a figure holding a spear and a shield, with the word "EUREKA" above it. The seal is rendered in a light green color that blends with the dark green background.

Questions?

(Evaluation)





STATE OF CALIFORNIA
Franchise Tax Board



STATE OF CALIFORNIA
Franchise Tax Board

Revenue Distribution Training

An Overview of FTB's Non-Tax Debt Programs

Rashan Anderson, Court-Ordered Debt Collection Program
Alex Escobar, Interagency Intercept Collection Program

April 2019



Court-Ordered Debt (COD)

- Program Overview

COD Objectives



- Background and Funding
- Program Eligibility and Enrollment
- How the Program Works
- Automated System Process
- Detailed Collection Cycle and Collection Notices
- Distribution of Funds
- Online Services
- Program Statistics and Case Highlights
- Keys to our Success and What's Ahead
- Program Support

Background

- In 1994, the State Legislature authorized the FTB to collect delinquent court-ordered debt as a pilot program.
- 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.

Program Eligibility

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

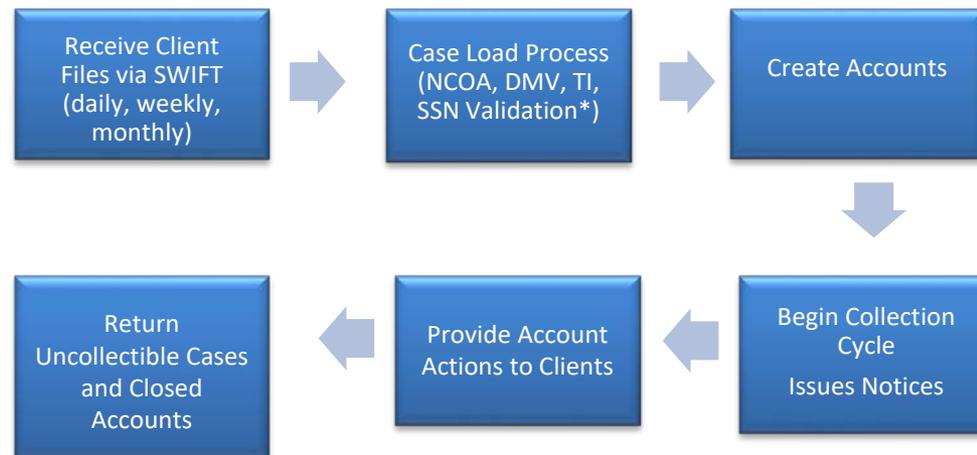
The following criteria must be met when submitting cases:

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

How the Program Works

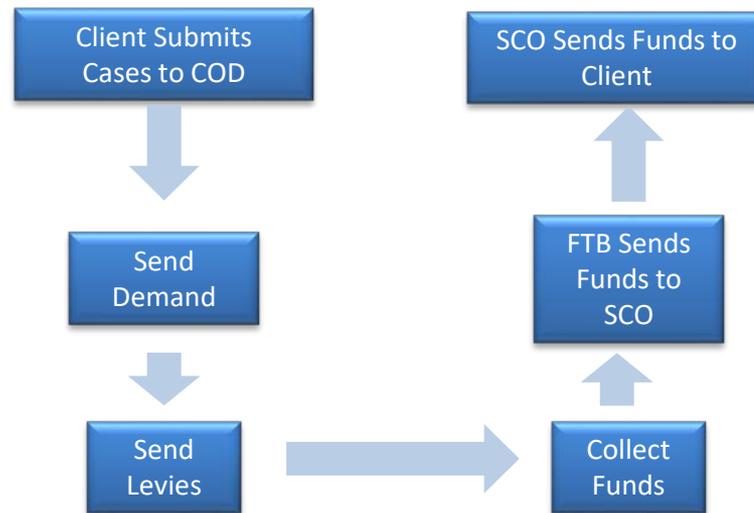
- Validate Information
- Create a COD account
- Begin the collection cycle
 - Demand Notice
 - Wage Garnishment
 - Bank Levy
- We will return the case if:
 - We are unable to locate a good SSN
 - Case is deemed uncollectable

Automated System Process

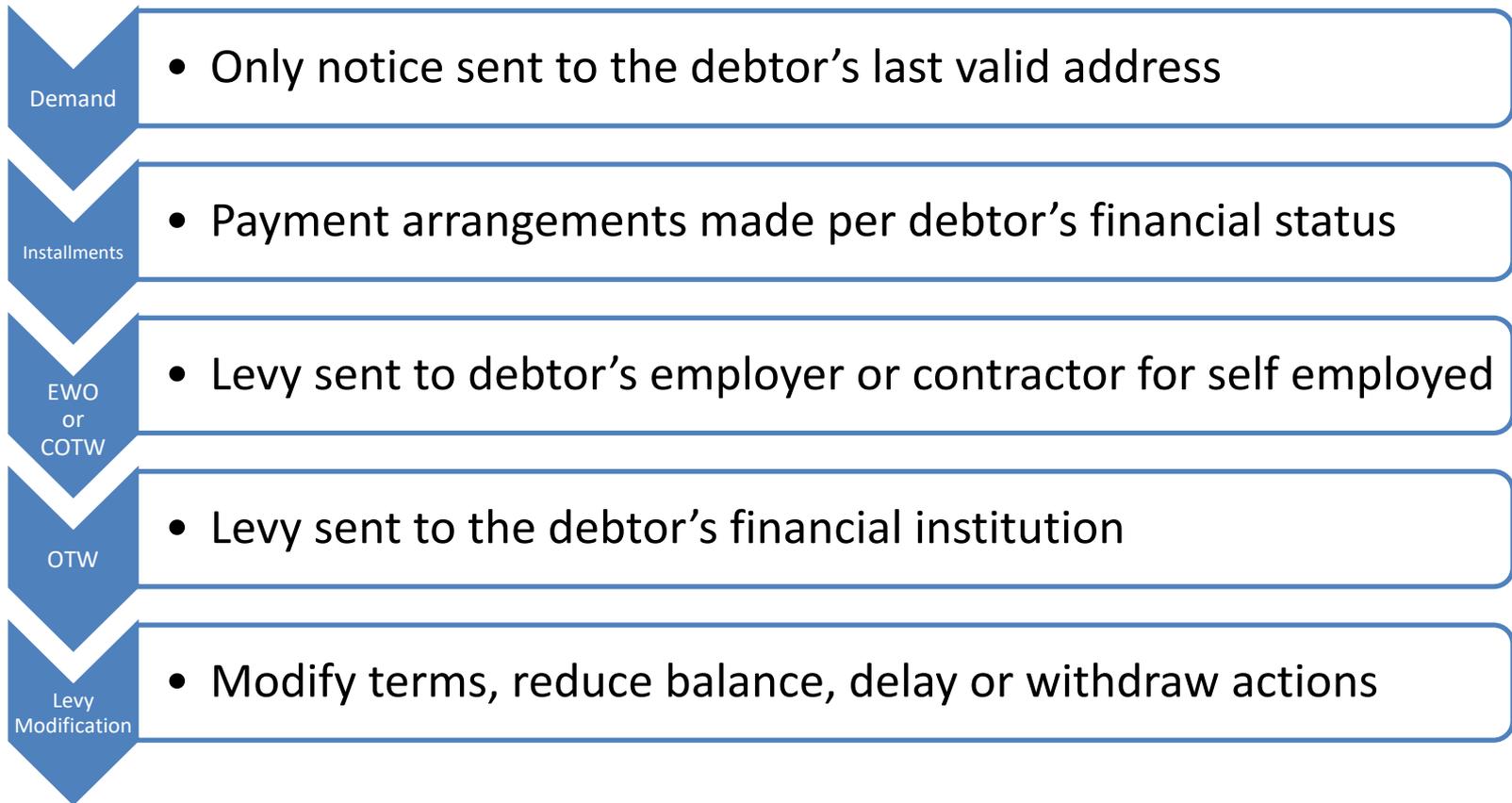


*National Change of Address, Department of Motor Vehicles, Taxpayer Information and Social Security Number Validation

Detailed Collection Cycle



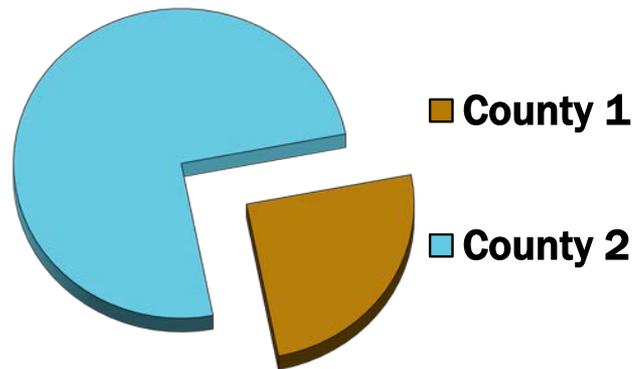
Collection Notices



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 the case sooner if:**
 - Case is deemed uncollectable
 - Client withdraws the case
 - Event related activity



STATE OF CALIFORNIA
Franchise Tax Board

[Archive Site](#)

▶ My Court-Ordered Debt (COD) Account

[Español](#)

My COD Account

- View your balance due.
- View your last 25 payments.
- Make a payment.
- Complete an Installment Agreement request if you are unable to pay in full.

Log in

You will need your:

- Billing Number (Demand for Payment or Installment Agreement)
- Last Name
- Social Security Number

Time limit

- You will receive a two-minute warning and an option to continue your session.
- You will automatically be logged out after 20 minutes of inactivity.

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- [Program Overview](#)
- [Payment Options](#)
- [Withholding Calculator](#)
- [My COD Account](#)
- [FAQs - Debtor](#)
- [Representative Seeking Account Information](#)
- [Earnings Withholding Order - Employer Info](#)
- [Record Layout](#)
- [Contact Info](#)



2017-2018 Fiscal Year Collection Totals

<i>Case Inventory</i>		<i>Collection Notices</i>	
Beginning Inventory	1,111,685	Demand Notices	841,081
Accepted Cases	501,890	Installment Agreements	69,869
Withdrawn Cases	74,859	Bank Levies	375,463
Returned Cases	485,872	Wage Garnishments	1,287,262
Ending Inventory	1,761,783	Total Collection Activities	2,581,725

Case Highlight

- Client: *SANTA BARBARA PROBATION DEPARTMENT*
- Balance due: \$19,737.11
- Agent received a call from a debtor who was embarrassed after he received a wage garnishment. The agent explained that we will collect through his employer unless he pays in full. Debtor made a \$19,737.11 payment immediately and the case was closed.

Case Highlight

- Client: *SACRAMENTO COUNTY DEPARTMENT OF REVENUE*
- Balance due: \$86,064.99
- Case received July 2007 but returned in January 2010 after we were unable to locate assets. The case was then resubmitted December 2013 and a bank levy was issued. The bank levy captured \$86,064.99 and paid the account in full. The debtor never contacted the client or our department regarding the collection action.

Keys to our Success

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

What's Ahead

- Interactive Voice Response(IVR)
Skip Payment and Bill Delay
- Non-Tax Debt Collection System
- Best Address

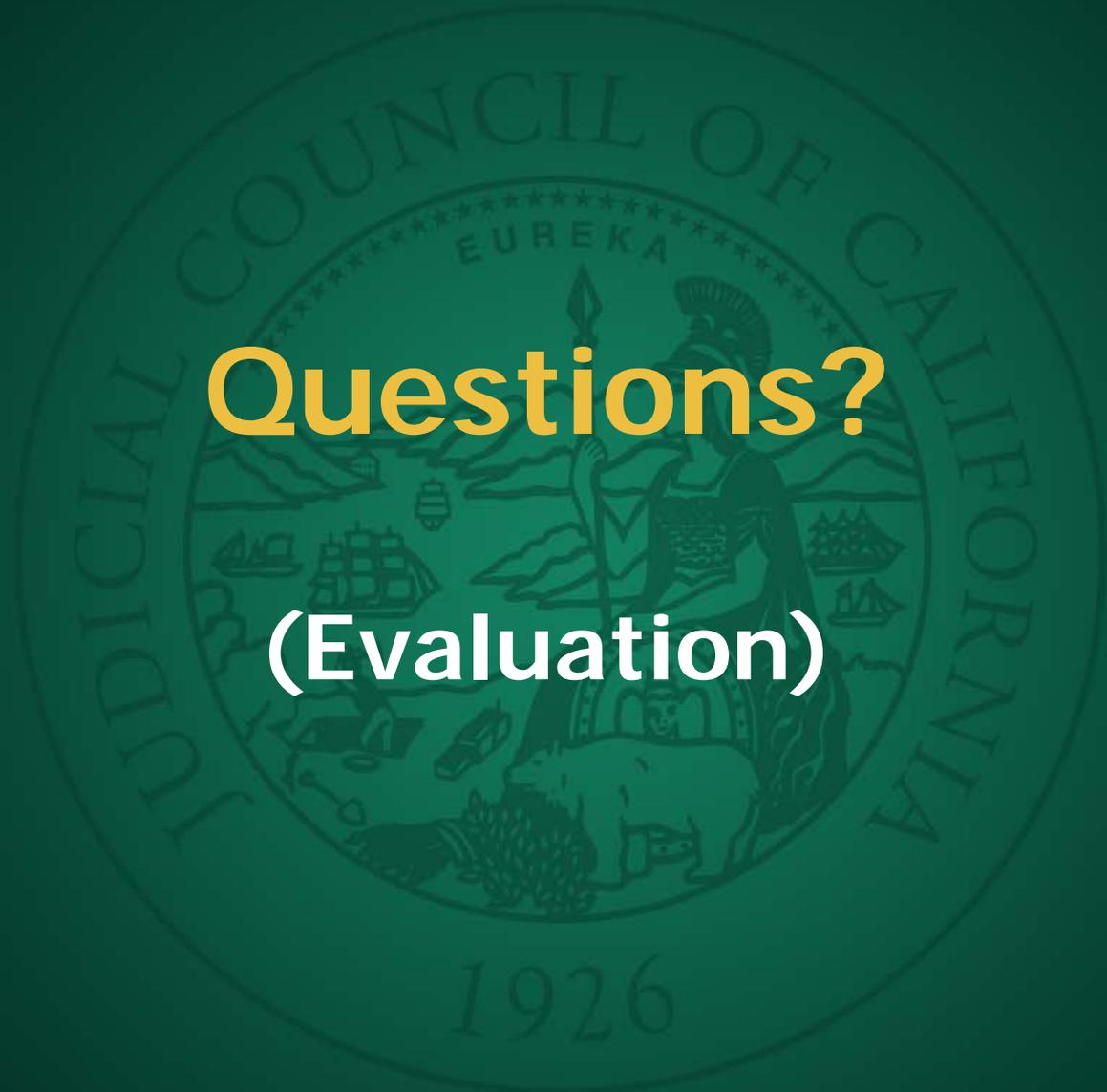
Program Support

Court-Ordered Debt Client Services

Phone: 916.845.7503

Email:

CODClientServices@ftb.ca.gov

The background of the slide features a large, faint, circular seal of the Judicial Council of California. The seal contains the text "JUDICIAL COUNCIL OF CALIFORNIA" around the perimeter, "EUREKA" at the top, and "1926" at the bottom. The central image depicts a figure holding a torch and a shield, with a bear and a ship also visible within the seal's design.

Questions?

(Evaluation)



STATE OF CALIFORNIA
Franchise Tax Board

Collection Reporting Template (CRT) Assistance

Rashan Anderson, Court-Ordered Debt Collection Program

April 2019

History

- In July 2018, previous program manager Carrie Deterding prepared a spreadsheet for each of our clients in order to help them complete the CRT for the first time. This was offered as one time service to our clients.
- With the level of effort needed and due to limited resources, we will not be able to provide this as a recurring process.
- Figures on the spreadsheet are located on our fiscal year-end FTB Monthly Report.

CRT Assistance Guide

2017/18 Calculation to Separate Current From Prior Year Data

County	Alameda Central Collections		
Cases 12 months or less:	61.0%		
Cases 12 months or greater:	39.0%		
Case Inventory:	<u>Current Year</u>	<u>Prior Year</u>	<u>Total</u>
Volume (Column B & M)	32,304	20,654	52,958
Value (Column C & N)	\$16,370,669	\$10,466,493	\$26,837,162
Payment Summary:	<u>Current Year</u>	<u>Prior Year</u>	<u>Total</u>
# of Case Payments (Column D & O)	51,220	32,747	83,967
Value of Case Payments (Column E & P)	\$1,534,977	\$981,379	\$2,516,356
Cost of Collections (15%) (Column F & Q)	\$230,247	\$147,207	\$377,453
Value of Cases on Installment Agreements (Column J & U):	<u>Current Year</u>	<u>Prior Year</u>	<u>Total</u>
	\$157,971	\$100,998	\$258,969
Defaulted Installment Agreements (Column K & V):	Unavailable		

Collection Reporting Template

Select court/county (see Contact Information worksheet #1)

REPORTING PERIOD		Col. A										
1	Beginning Date-First day of Reporting Period	01-Jul-17										
2	Ending Date-Last day of Reporting Period	30-Jun-18										
CURRENT PERIOD: FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS												
		Number of Cases Established/ Referred/Transferred	Value of Cases Established/ Referred/Transferred	Number of Cases with Payment(s) Received (Items 1 and 2)	Gross Revenue Collected	Cost of Collections (Penal Code 1463.007)	Adjustment: Amount satisfied by Court-ordered Suspension, Dismissal or Alternative Sentence (Item 3)	Discharge from Accountability (Item 3)	Change in Value (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. K / Col. J)
Row	Program	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L
3	Non-Delinquent Collections											
4	Court Collection Program								-			
5	County Collection Program								-			
6	Private Agency								-			
7	FTB Court-Ordered Debt								-			
8	Intra-Branch Program								-			
9	Other								-			
10	Sub-total Delinquent	-	-	-	-	-	-	-	-	-	-	-
PRIOR PERIOD'S INVENTORY: FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS												
		Number of Cases Referred/Transferred (Ending Balance from Prior Year)	Value of Cases Referred/Transferred (Ending Balance from Prior Year)	Number of Cases with Payment(s) Received	Gross Revenue Collected	Cost of Collections (Penal Code 1463.007)	Adjustment: Amount satisfied by Court-ordered Suspension, Dismissal or Alternative Sentence	Discharge from Accountability	Change in Value (Col. N-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. U)
Row	Program	Col. M	Col. N	Col. O	Col. P	Col. Q	Col. R	Col. S	Col. T	Col. U	Col. V	Col. W
11	Non-Delinquent Collections											
12	Court Collection Program								-			
13	County Collection Program								-			
14	Private Agency								-			
15	FTB Court-Ordered Debt								-			
16	Intra-Branch Program								-			
17	Other								-			
18	Sub-total Delinquent	-	-	-	-	-	-	-	-	-	-	-

FTB Monthly Report

**FRANCHISE TAX BOARD
COURT ORDERED DEBT COLLECTIONS
ALAMEDA COUNTY CENTRAL COLLECTIONS**

June, 2018

Case Inventory Summary

	<u>Volume</u>	<u>Value</u>
Received New Cases	18,067	
Accepted	13,488	\$ 6,905,214.27
Rejected	2,579	
Withdrawn Cases	69	\$ 34,455.00
Returned Cases	1,060	\$ 267,062.25
Net Inventory Change	12,359	

Collection Action Summary

	<u>Volume</u>
Demand for Payment Notices	12,664
Installment Agreements	242
Bank Levies	1,614
Wage Levies	2,842
Miscellaneous Levies	17
Total	17,379

Payment Summary

	<u>Volume</u>	<u>Value</u>
Demands for Payment	171	\$ 8,729.37
Installment Agreements	805	\$ 18,183.01
Bank Levies	561	\$ 25,395.60
Wage Levies	4,782	\$ 125,809.69
Miscellaneous Levies	5	\$ 142.19
Dishonored Payments	0	\$ -
Total	6,324	\$ 178,259.86

<u>Case Balance</u>	<u>Case Count</u>	<u>Cases Sum</u>	<u>%</u>
\$0 - \$500	40,781	\$ 9,098,232.79	77.0 %
\$501 - \$1000	5,009	\$ 3,427,078.21	9.5 %
\$1001 - \$5000	6,848	\$ 12,273,481.78	12.9 %
> \$5000	320	\$ 2,038,369.52	0.6 %
Total	52,958	\$ 26,837,162.30	100 %

Fiscal YTD July 2017 - June 2018

Case Inventory Summary

	<u>Volume</u>	<u>Value</u>
Received New Cases	39,206	
Accepted	32,897	\$ 16,376,717.63
Rejected	6,309	
Withdrawn Cases	357	\$ 212,433.33
Returned Cases	18,140	\$ 7,094,959.48
Net Inventory Change	14,400	

Collection Action Summary

	<u>Volume</u>
Demand for Payment Notices	40,732
Installment Agreements	2,483
Bank Levies	14,041
Wage Levies	46,624
Miscellaneous Levies	272
Total	104,152

Payment Summary

	<u>Volume</u>	<u>Value</u>
Demands for Payment	2,566	\$ 207,198.22
Installment Agreements	11,822	\$ 258,969.17
Bank Levies	2,971	\$ 292,018.78
Wage Levies	66,484	\$ 1,751,457.22
Miscellaneous Levies	122	\$ 6,687.49
Dishonored Payments	2	\$ 25.00
Total	83,967	\$ 2,516,355.88

<u>Case Age</u>	<u>Case Count</u>	<u>Cases Sum</u>	<u>%</u>
0 - 6 Months	21,438	\$ 10,905,004.35	40.5 %
7 - 12 Months	10,832	\$ 5,007,808.32	20.5 %
13 - 48 Months	15,561	\$ 8,151,128.78	29.4 %
> 48 Months	5,127	\$ 2,773,220.85	9.7 %
Total	52,958	\$ 26,837,162.30	100 %

Where do you Start?

Report captures numbers at specific time and may not be current.
Use the percentages to calculate the figures.

FRANCHISE TAX BOARD COURT ORDERED DEBT COLLECTIONS ALAMEDA COUNTY CENTRAL COLLECTIONS					
June, 2018			Fiscal YTD July 2017 - June 2018		
Case Inventory Summary			Case Inventory Summary		
	Volume	Value	Volume	Value	
Received New Cases	18,087		39,206		
Accepted	13,488	\$ 6,905,214.27	32,897	\$ 16,376,717.83	
Rejected	2,579		6,309		
Withdrawn Cases			357	\$ 212,433.33	
Returned Cases			8,140	\$ 7,094,959.48	
Net Inventory			4,400		
	Case Age	Case Count	Cases Sum	%	
	0 - 6 Months	21,438	\$ 10,905,004.35	40.5 %	
Demand for Paym	7 - 12 Months	10,832	\$ 5,007,808.32	20.5 %	
Installment Agree	13 - 48 Months	15,561	\$ 8,151,128.78	29.4 %	
Bank Levies	> 48 Months	5,127	\$ 2,773,220.85	9.7 %	
Wage Levies	Total	52,958	\$ 26,837,162.30	100 %	
Miscellaneous Lev					
Total					
Demands for Paym					
Installment Agree					
Bank Levies	561	\$ 26,395.60	Bank Levies	2,971	\$ 292,018.78
Wage Levies	4,782	\$ 125,809.09	Wage Levies	66,484	\$ 1,751,457.22
Miscellaneous Levies	5	\$ 142.19	Miscellaneous Levies	122	\$ 6,887.49
Dishonored Payments	0	\$ -	Dishonored Payments	2	\$ 25.00
Total	6,324	\$ 178,269.86	Total	83,967	\$ 2,516,355.88
Case Balance	Case Count	Cases Sum	%		
\$0 - \$500	40,781	\$ 9,098,232.79	77.0 %		
\$501 - \$1000	5,009	\$ 3,427,078.21	9.5 %		
\$1001 - \$5000	6,848	\$ 12,273,481.78	12.9 %		
> \$5000	320	\$ 2,038,369.52	0.6 %		
Total	52,958	\$ 26,837,162.30	100 %		

Current Year
40.5% + 20.5% = 61%

Prior Year
29.4% + 9.7% = 39%

Payment Summary

- Percentage of current year (61%) multiplied by **payment summary volume total (83,967) = 51,220**
- Percentage of prior year (39%) multiplied by **payment summary volume total (83,967) = 32,747**
- Percentage of current year (61%) multiplied by **payment summary value total (2,516,355.88) = \$1,534,977.00**
- Percentage of prior year (39%) multiplied by **payment summary value total (2,516,355.88) = \$981,379.00**

Payment Summary:

of Case Payments (Column D & O)
Value of Case Payments (Column E & P)
Cost of Collections (15%) (Column F & Q)

Current Year	Prior Year	Total
51,220	32,747	83,967
\$1,534,977	\$981,379	\$2,516,356
\$230,247	\$147,207	\$377,453

Payment Summary

	Volume	Value
Demands for Payment	2,566	\$ 207,198.22
Installment Agreements	11,822	\$ 258,969.17
Bank Levies	2,971	\$ 292,018.78
Wage Levies	66,484	\$ 1,751,457.22
Miscellaneous Levies	122	\$ 6,687.49
Dishonored Payments	2	\$ 25.00
Total	83,967	\$ 2,516,355.88

FRANCHISE TAX BOARD COURT ORDERED DEBT COLLECTIONS ALAMEDA COUNTY CENTRAL COLLECTIONS

June, 2018				Fiscal YTD July - June 2018			
Case Inventory Summary				Case Inventory Summary			
	Volume	Value			Volume	Value	
Received New Cases	16,057		Accepted	39,206	39,206	16,376,717.63	
Accepted	13,488	\$ 6,905,214.27	Rejected	32,897	32,897		
Rejected	2,570		Withdrawn Cases	6,309	6,309		
Withdrawn Cases	99	\$ 34,455.00	Returned Cases	357	357	212,433.33	
Returned Cases	1,000	\$ 287,082.25	Net Inventory Change	18,140	18,140	7,094,959.48	
Net Inventory Change	12,359		Net Inventory Change	14,400			
Collection Action Summary				Collection Action Summary			
	Volume	Value		Volume	Value		
Demand for Payment Notices	12,694		Demand for Payment Notices	40,732	40,732		
Installment Agreements	242		Installment Agreements	2,483	2,483		
Bank Levies	1,614		Bank Levies	14,041	14,041		
Wage Levies	2,842		Wage Levies	46,624	46,624		
Miscellaneous Levies	17		Miscellaneous Levies	272	272		
Total	17,379		Total	104,152			
Payment Summary				Payment Summary			
	Volume	Value		Volume	Value		
Demands for Payment	171	\$ 8,729.37	Demands for Payment	2,566	\$ 207,198.22		
Installment Agreements	805	\$ 18,183.01	Installment Agreements	11,822	\$ 258,969.17		
Bank Levies	591	\$ 25,395.60	Bank Levies	2,971	\$ 292,018.78		
Wage Levies	4,752	\$ 125,809.09	Wage Levies	66,484	\$ 1,751,457.22		
Miscellaneous Levies	5	\$ 142.19	Miscellaneous Levies	122	\$ 6,687.49		
Dishonored Payments	0	\$ -	Dishonored Payments	2	\$ 25.00		
Total	6,324	\$ 178,259.86	Total	83,967	\$ 2,516,355.88		
Case Balance	Case Count	Cases Sum	%	Case Age	Case Count	Cases Sum	%
30 - \$500	40,781	\$ 9,099,232.79	77.0 %	0 - 9 Months	21,438	\$ 10,605,004.35	40.5 %
\$501 - \$1000	5,006	\$ 3,427,078.21	9.5 %	7 - 12 Months	10,832	\$ 5,007,808.32	20.5 %
\$1001 - \$5000	6,848	\$ 12,273,481.78	12.9 %	13 - 48 Months	15,561	\$ 8,151,128.78	29.4 %
> \$5000	320	\$ 2,038,369.52	0.6 %	> 48 Months	5,127	\$ 2,773,220.85	9.7 %
Total	52,958	\$ 26,837,162.30	100 %	Total	52,958	\$ 26,837,162.30	100 %

Cost of Collections

15% of the previously calculated **Value of Case Payments**

Payment Summary:	<u>Current Year</u>	<u>Prior Year</u>	<u>Total</u>
# of Case Payments (Column D & O)	51,220	32,747	83,967
Value of Case Payments (Column E & P)	\$1,534,977	\$981,379	\$2,516,356
Cost of Collections (15%) (Column F & Q)	\$230,247	\$147,207	\$377,453

$$15\% \times \text{Current Year } (\$1,534,977) = \$230,247$$

$$15\% \times \text{Prior Year } (\$981,379) = \$147,207$$

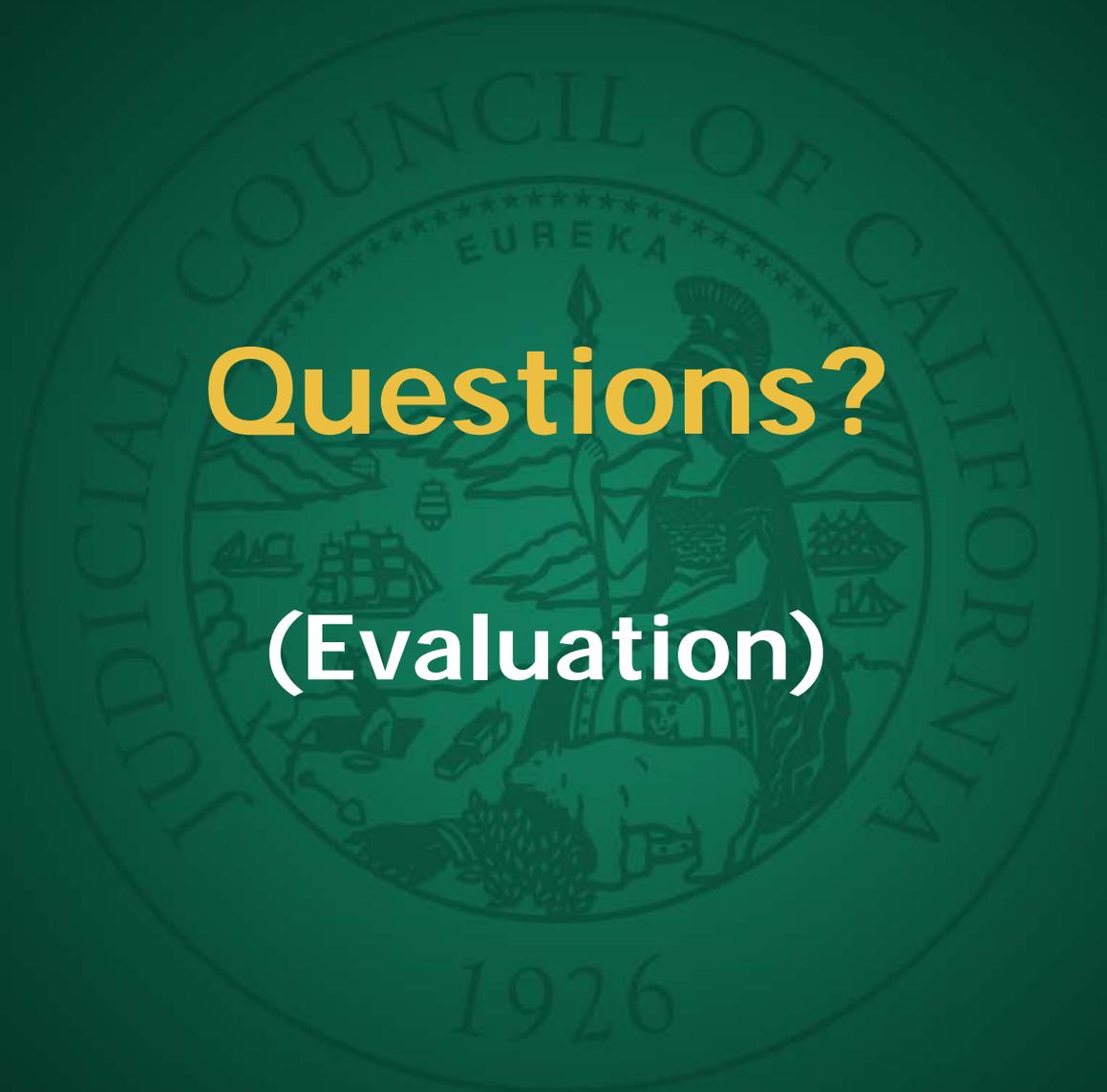
Value of Cases on Installment Agreements

- Percentage of current year (61%) multiplied by payment summary Installment Agreement value total (258,969.17) = **\$157,971**
- Percentage of prior year (39%) multiplied by payment summary Installment Agreement value total (258,969.17) = **\$100,998**

Value of Cases on Installment Agreements (Column J & U):	Current Year	Prior Year	Total
	\$157,971	\$100,998	\$258,969

Payment Summary

	<u>Volume</u>	<u>Value</u>
Demands for Payment	2,566 \$	207,198.22
Installment Agreements	11,822 \$	258,969.17
Bank Levies	2,971 \$	292,018.78
Wage Levies	66,484 \$	1,751,457.22
Miscellaneous Levies	122 \$	6,687.49
Dishonored Payments	2 \$	25.00
Total	83,967 \$	2,516,355.88

The background of the slide features a large, faint, circular seal of the Judicial Council of California. The seal contains the text "JUDICIAL COUNCIL OF CALIFORNIA" around the top edge and "1926" at the bottom. In the center, there is a figure holding a spear and a shield, with the word "EUREKA" above it. The seal also depicts a ship, a bear, and a plow.

Questions?

(Evaluation)



Interagency Intercept Collections (IIC)

Program Overview

IIC Objectives



- Background
- 2018 Program Statistics
- Program Eligibility
- How the Program Works
- Program Benefits & Cost
- How to Participate
- What's Ahead and Program Support

Background

- Began in 1975.
- Authorized by Govt. Code Sections 12419.2-3, 12419.5, 12419.7-12.
- Administered by FTB on behalf of the State Controller's Office (SCO).

- Types of intercepted payments:
 - Personal Income Tax Refunds
 - Lottery Winnings
 - Unclaimed Property Disbursements

2018 Program Statistics

2018 Participation Year Collection Totals		
Intercept Source	Intercepts	Redirected Revenue
Personal Income Tax	996,824	\$370,693,706
Lottery Winnings	5,882	\$4,703,094
Unclaimed Property	41,890	\$9,192,787
Total Intercepted	1,044,596	\$384,589,587

Calls Received	50,086
Calls Answered	41,390
Level of Access	83%
Number of Staff*	5

*12 additional staff hired for 2019



Program Eligibility

- **State agencies**

Any type of debt.

- **Counties and cities**

Property taxes, delinquent fines, bails, and other permitted debts.

- **California colleges**

Delinquent registration, tuition, bad check fees, and other permitted debts.

- **Special districts**

Water bills, waste disposal fees, and fire inspection fees.

How the Program Works

- Participating agencies submit debtor accounts via Secure Web Internet File Transfer.
- **Debt Criteria:**
 - Debt type qualifies under the Intercept Program authority.
 - 30 days have passed since the Pre-Intercept Notice has been mailed.
 - Debt amount is at least \$10.
 - Debtor is not in an active bankruptcy.
 - Debtor has a valid social security number.
 - There is one sum total debt amount for each debtor.
- We flag accounts with an offset indicator.
- When an offset takes place, we will mail the debtor a notice.

Notice to Debtors

Notice of Intercepted Funds (Various FTB 4141 forms)

- Debtor's account number with the agency.
- Agency's public contact information.
- Original payment amount.
- Offset amount.
- Remaining refund amount.
- Government code authorizing the Intercept Program.
- New in 2018 – IIC phone number

Program Benefits & Cost

Benefits

- Additional revenue source
- Low cost collection alternative
- Differ from other collection services

Cost

- Approximately \$2.25 per offset, fee varies each year.
- SCO charges a fee to reimburse the administrative costs of the program.
- SCO will send bill in April/May for each successful intercept

How to Participate

Apply with SCO

Initial Request to Participate (FTB 2282 PC)

Participate with FTB

1. Intent to Participate (FTB 2280 PC)
2. Vendor/Contractor Confidentiality Statement (FTB 7904)
3. Copy of your Pre-Intercept Notice

Annual Timeline

September

- Submit all forms.
- You must mail all pre-notices to debtors.

November

- Submit the annual load file to FTB.

December

- FTB purges all current year accounts mid month.
- FTB loads all new annual accounts by end of month.

May

- SCO bills all participants for prior year services.

Your Role and Responsibility

- Modify accounts when balances change.
- Refund debtors any overpayments.
- Provide timely customer service to debtors.
- Pay the annual Intercept Program service fee.
- Follow the confidentiality guidelines.
- Recognize that unauthorized disclosure of confidential information is a crime.

Reports

Weekly Offset Reports

Separate reports for each payment type:

- Tax refunds
- Lottery winnings
- Unclaimed property

If there is no offset activity, we will not generate a report.

Case Highlight

Tax Balance due: \$77,200

- In June 2018, the debtor submitted a winning lottery scratcher in the amount of \$210,000 to the CA Lottery. The debtor's net winnings were \$91,200. The debtor had a balance due with FTB. The lottery winnings were applied to the debt and the debtor ultimately received a refund of \$14k.

What's Ahead

- **ID Lookup (expanded pilot)**

- Allows agencies to submit debts without SSN
- Currently a pilot with one agency
- Plan to bring on additional agencies once process is worked out

- **New Agency Codes**

- Expanding to a 5 digit code for all agencies
- Impact to record layouts, file name, and SWIFT folder
- More communication to come

What's Ahead Continued

- Ability to suspend intercepts
 - Non-compliance with IIC participation requirements
- Annual Load Fallout sent via SWIFT
 - Will no longer send CDs with encryption codes
 - Fallout records will be sent via SWIFT

Program Support Contacts

Program staff can:

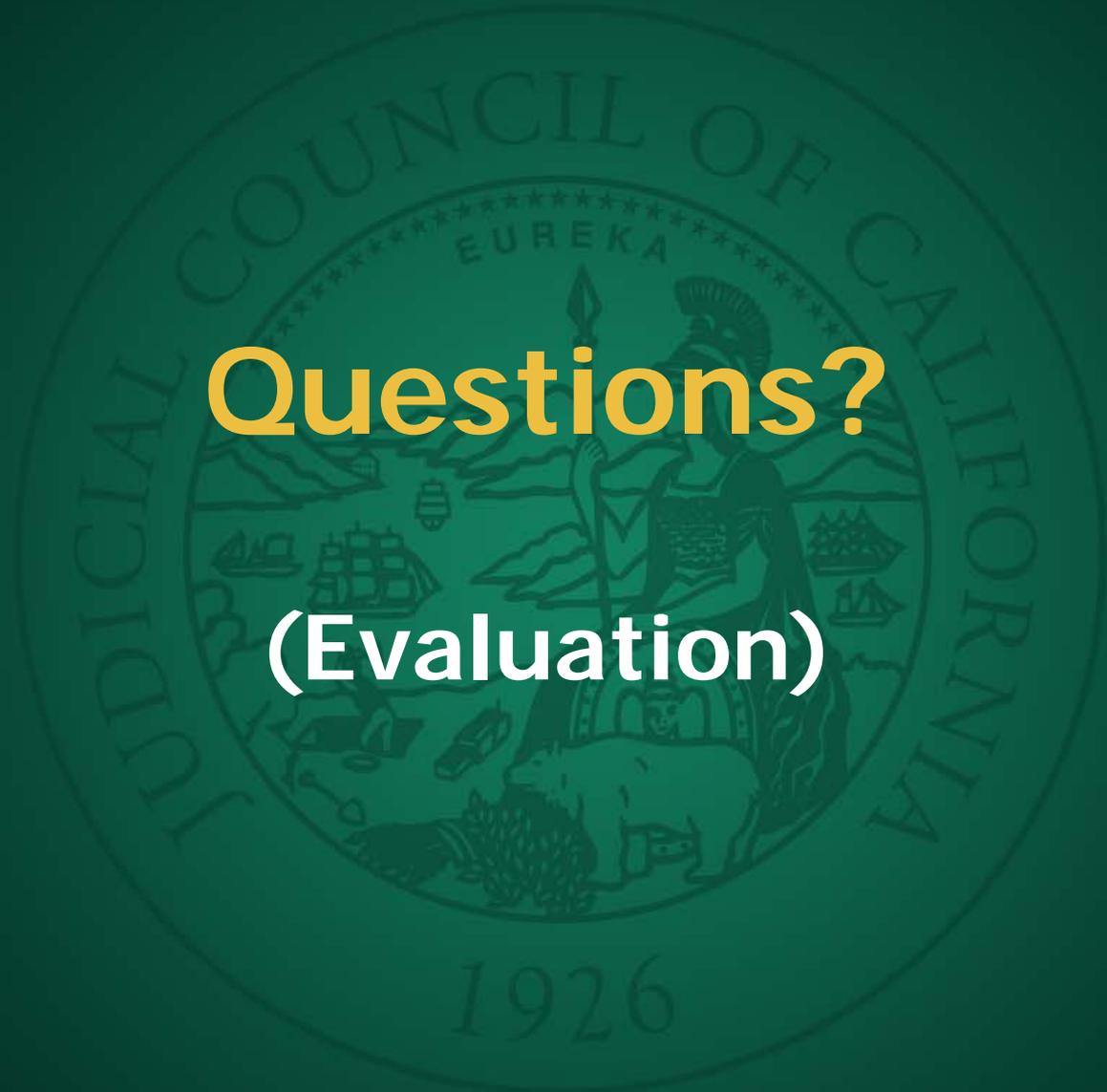
- Help your staff answer debtor questions.
- Provide copies of missing reports.
- Help you reconcile your weekly reports and payments.
- Register you for SWIFT.
- Answer your billing questions.

Liaison Phone: 916.845.5344

NEW Call Center Phone: 1.866.563.2375

Fax: 916.843.2460

Email: IICgroupIncoming@ftb.ca.gov

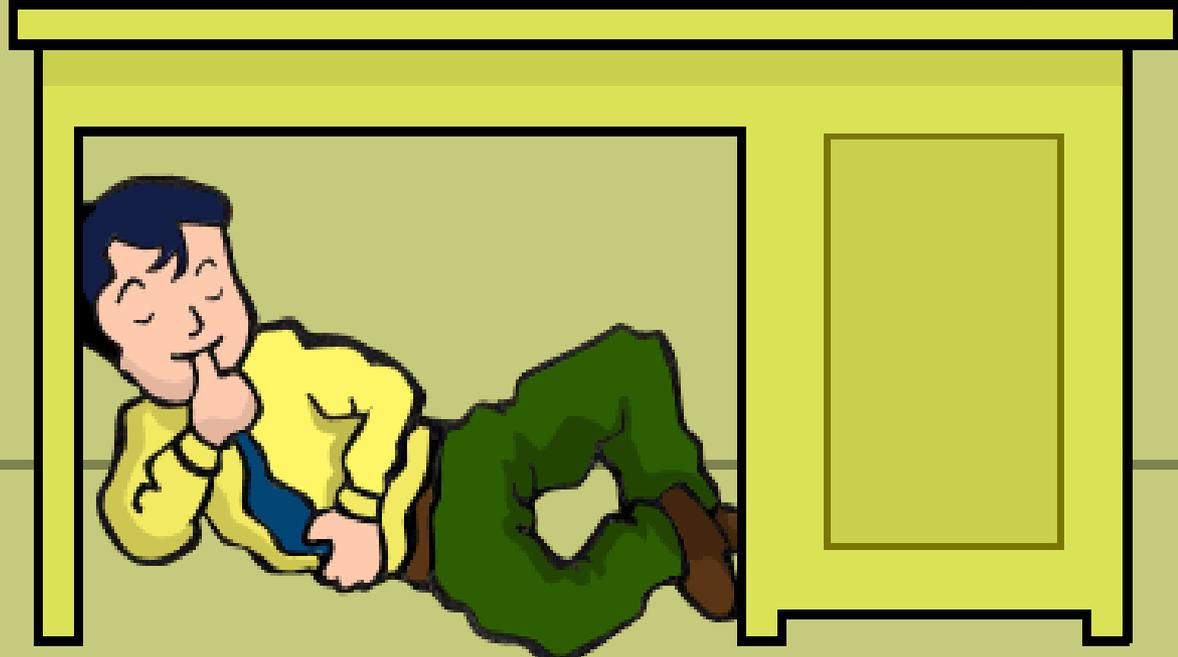
The background of the slide features a large, faint, circular seal of the Judicial Council of California. The seal contains the text "JUDICIAL COUNCIL OF CALIFORNIA" around the top edge and "1926" at the bottom. In the center, there is a figure holding a spear and a shield, with the word "EUREKA" above it. The seal is rendered in a light green color that matches the background.

Questions?

(Evaluation)

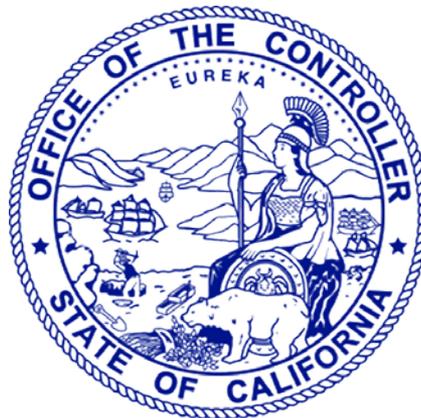


TAKE A BREAK!



©greet2k.com

Trial Court Revenue Distribution Training Spring 2019



BETTY T. YEE
California State Controller

Introduction

Trial Court Revenue Distribution Guidelines

- Don Lowrie, Policy Analyst
- Alexandria Green, Policy Analyst

TC-31 Forms

- Marieta Delfin, Supervisor
- Wendy Cutajar, Tax Accounting Specialist

Common Audit Findings

- Christopher Ryan, Audit Manager

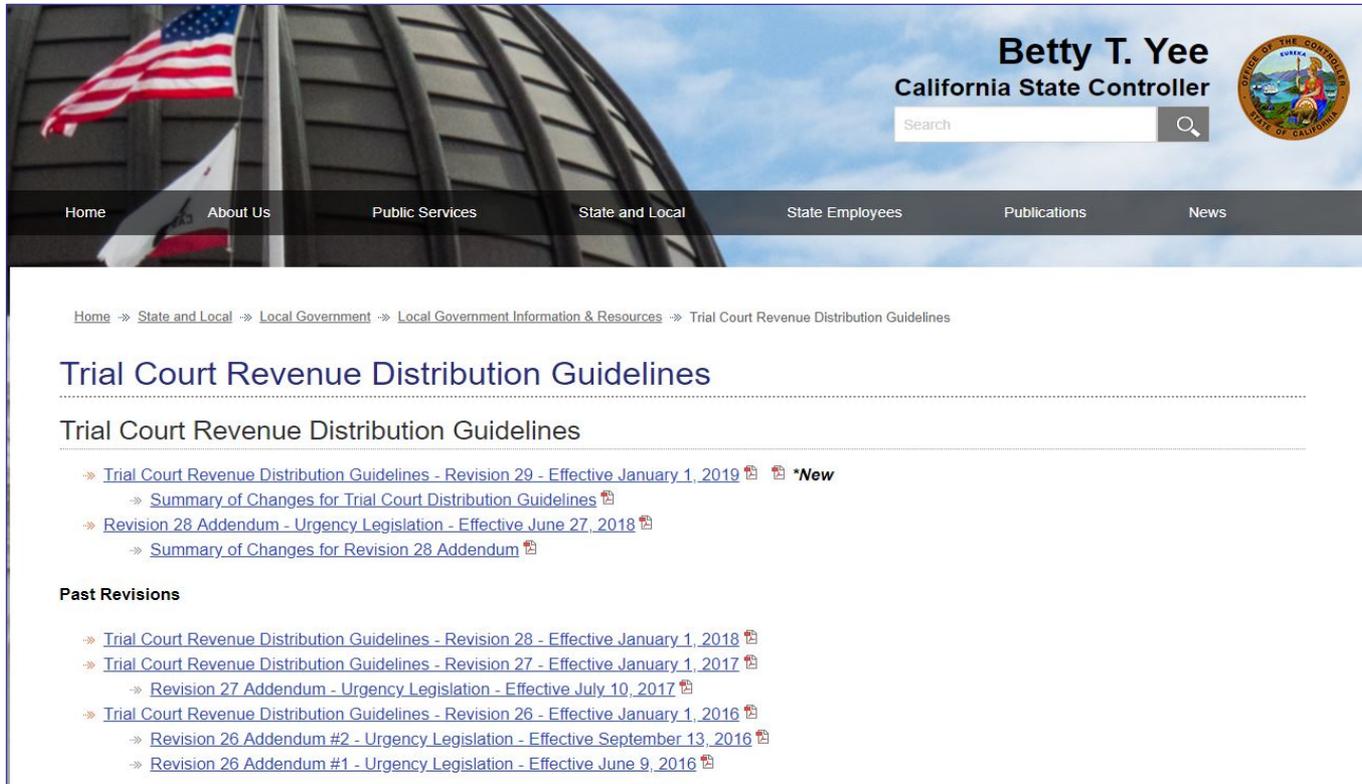
If you have any questions related to trial court revenue distribution, please email LocalGovPolicy@sco.ca.gov.

Overview of SCO Guidance

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

SCO Trial Court Website

The Trial Court Revenue Distribution Guidelines can be found at:
http://www.sco.ca.gov/ard_trialcourt_manual_guidelines.html



The screenshot shows the website of Betty T. Yee, California State Controller. The header includes her name and title, a search bar, and the state seal. The navigation menu contains links for Home, About Us, Public Services, State and Local, State Employees, Publications, and News. The main content area displays a breadcrumb trail: Home » State and Local » Local Government » Local Government Information & Resources » Trial Court Revenue Distribution Guidelines. Below this is the title "Trial Court Revenue Distribution Guidelines" followed by a list of recent revisions:

- [Trial Court Revenue Distribution Guidelines - Revision 29 - Effective January 1, 2019](#) ***New**
 - [Summary of Changes for Trial Court Distribution Guidelines](#)
- [Revision 28 Addendum - Urgency Legislation - Effective June 27, 2018](#)
 - [Summary of Changes for Revision 28 Addendum](#)

Past Revisions

- [Trial Court Revenue Distribution Guidelines - Revision 28 - Effective January 1, 2018](#)
- [Trial Court Revenue Distribution Guidelines - Revision 27 - Effective January 1, 2017](#)
 - [Revision 27 Addendum - Urgency Legislation - Effective July 10, 2017](#)
- [Trial Court Revenue Distribution Guidelines - Revision 26 - Effective January 1, 2016](#)
 - [Revision 26 Addendum #2 - Urgency Legislation - Effective September 13, 2016](#)
 - [Revision 26 Addendum #1 - Urgency Legislation - Effective June 9, 2016](#)

Trial Court Revenue Distribution Guidelines

State of California
**Trial Court Revenue
Distribution Guidelines**

Revision 29

Updated as of January 1, 2019



BETTY T. YEE
California State Controller's Office

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)

Vehicle Code convictions are subject to:

Emergency Medical Air Transportation Penalty: \$4

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...”

Base Fine:		\$ 35
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	
Total Penalties:		\$116
State Surcharge (\$35 x 20%):		\$ 7
Criminal Conviction Assessment:	\$35	
Court Operations Assessment:	\$40	
EMAT Penalty:	\$ 4	
Total Assessments:		\$ 79
TOTAL BAIL/FINE:		\$237

Distribution of Trial Court Revenue

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

1. Penalties and assessments added to base fines are distributed to the proper funds, according to law.
2. 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 [PC §1463.002](#).
3. Base fines **with** a specified distribution are allocated to the proper funds, as described in the Guidelines.

Penal Code §1463.002

PC §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

Question:

What was that law you mentioned about having your headlamps on when it's dark and stormy outside (VC 24400)?

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

(VC 24400, headlamps, darkness, rain, etc.)

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

Step Three: Check the online FAQs at

http://www.sco.ca.gov/ard_trialcourt_manual_guidelines.html.

Step Four: Contact us at LocalGovPolicy@sco.ca.gov.

Research: Using the Guidelines

The Guidelines can be accessed in electronic format, either by going to our website or by downloading the PDF document onto your desktop. Use CTRL+F to open a search box and research your question using key words.

The Guidelines can also be printed out in hardcopy format and stored in a handy binder. The Table of Contents will point you to the various types of court revenue, and the Index in the back of the document lists each entry by Code and section number.

Legislative Information: LegInfo

LegInfo, the free website for California laws and bills, can be found at: <https://leginfo.legislature.ca.gov/>

 **California**
LEGISLATIVE INFORMATION

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TODAY'S SCHEDULE
Tue, Feb 20, 2018

FLOOR SCHEDULE

[ASSEMBLY FLOOR SESSION](#)
STATE CAPITOL 1:00 PM

[SENATE FLOOR SESSION](#)
STATE CAPITOL 1:00 PM

COMMITTEE HEARINGS

[ASM RULES](#)
10 minutes prior to Session

[SEN TRANSPORTATION AND HOUSING](#)
10 a.m.

WELCOME

Welcome to the website for California Legislative Information! This site has been updated to include legislative publications starting with the 2017 session and forward. A "Daily Updates" report feature has been added. The report displays, by house, measures for which there was activity the previous day such as new analyses, hearings, placement on the Daily File, amendments, History actions, or votes. Measures prior to 1999 can be still be found at <http://leginfo.ca.gov> which will remain as an archive for legislative information.

To access a complete listing of California Law Codes and Bill Search features, click the California Law or Bill Information Tabs on the Tabbed Panel above.

Quick Bill Search:

Bill Number

Keywords(s)

Quick Code Search:

Code

Code Section

Keywords(s)

Daily Updates

[Assembly Updates](#)

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Daily Files

[Assembly](#)

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Quick Links

[Senate Video Archive](#)

[Assembly Video Archive](#)

[Downloadable Database](#)

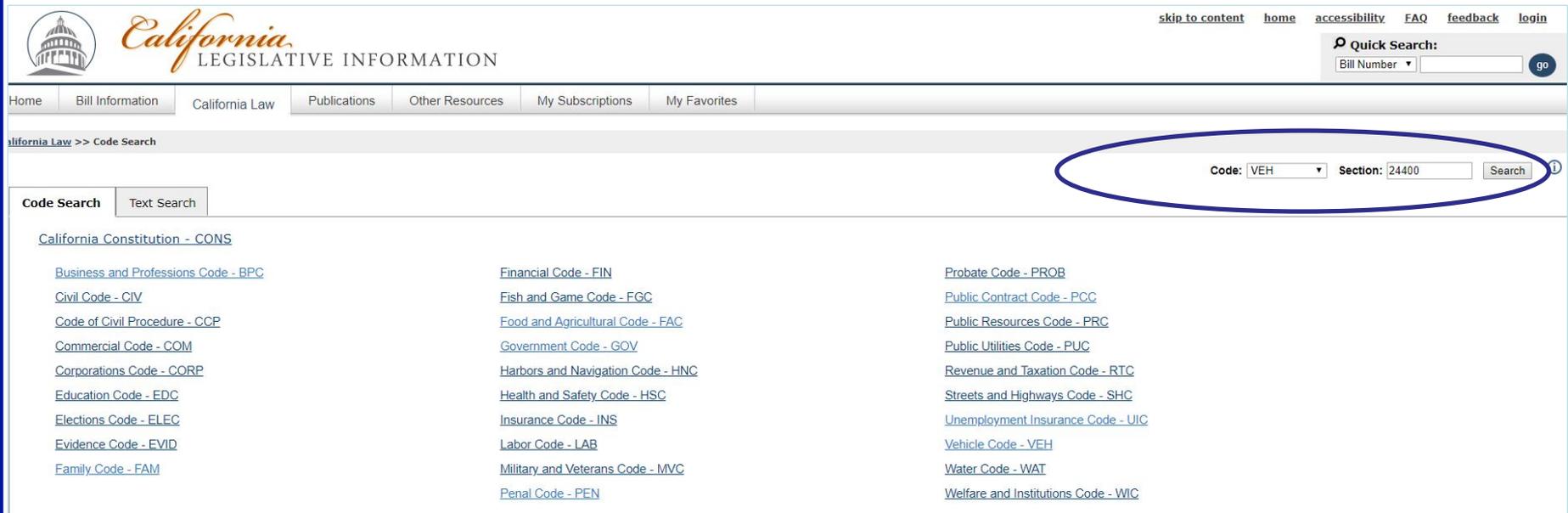
[CA Agency Reports](#)

[Register to Vote](#)

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.

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 California Legislative Information website. At the top left is the California State Capitol logo and the text "California LEGISLATIVE INFORMATION". To the right are navigation links: "skip to content", "home", "accessibility", "FAQ", "feedback", and "login". Below this is a "Quick Search:" box with a "Bill Number" dropdown and a "go" button. A secondary navigation bar contains links for "Home", "Bill Information", "California Law", "Publications", "Other Resources", "My Subscriptions", and "My Favorites". The main content area is titled "California Law >> Code Search". On the right side of this area, there is a search interface with a "Code:" dropdown menu set to "VEH", a "Section:" text input field containing "24400", and a "Search" button. This search area is circled in blue. Below the search area, there are two tabs: "Code Search" (selected) and "Text Search". The main content area lists 29 code categories in three columns, each with a blue hyperlink: "California Constitution - CONS", "Business and Professions Code - BPC", "Civil Code - CIV", "Code of Civil Procedure - CCP", "Commercial Code - COM", "Corporations Code - CORP", "Education Code - EDC", "Elections Code - ELEC", "Evidence Code - EVID", "Family Code - FAM", "Financial Code - FIN", "Fish and Game Code - FGC", "Food and Agricultural Code - FAC", "Government Code - GOV", "Harbors and Navigation Code - HNC", "Health and Safety Code - HSC", "Insurance Code - INS", "Labor Code - LAB", "Military and Veterans Code - MVC", "Penal Code - PEN", "Probate Code - PROB", "Public Contract Code - PCC", "Public Resources Code - PRC", "Public Utilities Code - PUC", "Revenue and Taxation Code - RTC", "Streets and Highways Code - SHC", "Unemployment Insurance Code - UIC", "Vehicle Code - VEH", "Water Code - WAT", and "Welfare and Institutions Code - WIC".

LegInfo: Viewing the Codes

Here is Vehicle Code §24400 for your viewing pleasure.

Code: Section: ⓘ

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

VEHICLE CODE - VEH
DIVISION 12. EQUIPMENT OF VEHICLES [24000 - 28160] (*Division 12 enacted by Stats. 1959, Ch. 3.*)
CHAPTER 2. Lighting Equipment [24250 - 26106] (*Chapter 2 enacted by Stats. 1959, Ch. 3.*)

ARTICLE 2. Headlamps and Auxiliary Lamps [24400 - 24411] (*Article 2 enacted by Stats. 1959, Ch. 3.*)

24400. (a) A motor vehicle, other than a motorcycle, shall
be equipped with at least two headlamps, with at least one on each side of the front of the vehicle, and, except as to vehicles registered prior to January 1, 1930, they shall be located directly above or in advance of the front axle of the vehicle. The headlamps and every light source in any headlamp unit shall be located at a height of not more than 54 inches nor less than 22 inches.

(b) A motor vehicle, other than a motorcycle, shall be operated during darkness, or inclement weather, or both, with at least two lighted headlamps that comply with subdivision (a).

(c) As used in subdivision (b), "inclement weather" is a weather condition that is either of the following:

- (1) A condition that prevents a driver of a motor vehicle from clearly discerning a person or another motor vehicle on the highway from a distance of 1,000 feet.
- (2) A condition requiring the windshield wipers to be in continuous use due to rain, mist, snow, fog, or other precipitation or atmospheric moisture.

(*Amended by Stats. 2010, Ch. 491, Sec. 43. (SB 1318) Effective January 1, 2011.*)

Reading Entries in the *Guidelines*

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*

CODE SECTION	VIOLATION/SITUATION	DISTRIBUTION	APPLICABLE FUND	FUND USE/SPECIAL PROVISION
CC 1798.155 – California Consumer Privacy Act <i>Effective January 1, 2020</i>	Violations of CC 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 CC 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 29 of the *Trial Court Revenue Distribution Guidelines* was released in December 2018, and reflected changes due to legislation signed into law last year. Those changes are on the following slides.

Most became effective January 1, 2019, although some bills have a later effective date.

Some changes were made as part of the budget bills last summer, and took effect immediately. Those entries are shown next, 2018 Urgency Legislation Updates.

2018 Urgency Legislation Updates

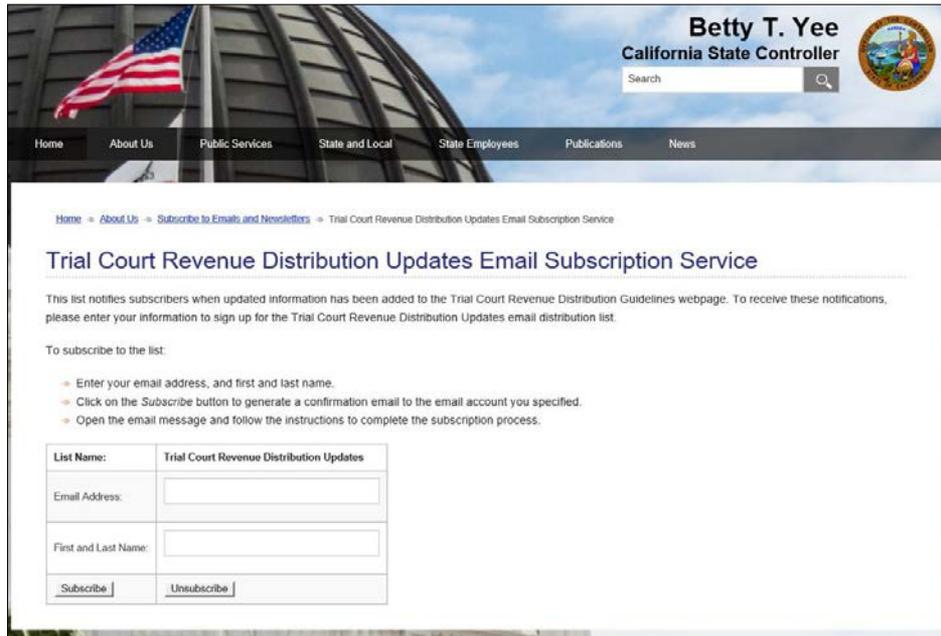
Added, Amended Or Removed	Code Section	Description
Amended	CCP 384	Disposition of unclaimed funds from class action judgments; amended to remove statutory distribution to the state funds
Amended	CCP 491.150	Filing fee imposed if the plaintiff wants to examine an individual before a court; sunset date extended to June 30, 2023
Amended	CCP 704.750	Filing fee for order of sale of a dwelling, if judgment rendered in another county; sunset date extended to June 30, 2023
Amended	CCP 708.160	Filing fee for an abstract of judgment from another court while seeking examination of another person; sunset date extended to June 30, 2023
Added	GC 4216.6	Civil penalty for failing to comply with required procedures related to excavation near subsurface installations.
Amended	GC 70602.6	Additional fee for filing first paper under GC code sections: 70611, 70612, 70650-70653, 70655, 70658, 70670; sunset date extended to June 30, 2023
Amended	GC 70616	Complex case fee in addition to first appearance fee; sunset date extended to June 30, 2023
Amended	GC 70617(a)	A fee for filing a document to require a hearing; sunset date extended to June 30, 2023
Amended	GC 70657	A fee for filing a document for a subsequent hearing; sunset date extended to June 30, 2023
Amended	GC 70662	Filing fee for special notice pursuant to PRO 1250, 2700, 17204; sunset date extended to January 1, 2024
Amended	GC 70677(a)	Filing fee for a motion in family law cases; sunset date extended to June 30, 2023
Amended	H&S 103680	Additional fee for disposition of human remains; change in distribution of funds from Peace Officers' Training Fund to the State Penalty Fund.

2019 Guidelines Updates

Added, Amended Or Removed	Code Section	Description
Added	CC 1798.155	Imposes civil penalties for the violations of the California Consumer Privacy Act; <i>effective January 1, 2020</i>
Added	CC 2924.17	Imposes civil penalties against a mortgage servicer who records or files multiple and repeated uncorrected foreclosure-related documents without substantiating the borrower's default
Added	H&S 11107.2	The sale of nonodorized butane is subject to a penalty fee, <i>effective July 1, 2019</i>
Added	H&S 19891	Imposes civil penalties against the manufacture, sale, or installation of residential garage door openers without specified safety features; <i>effective July 1, 2019</i>
Amended	PC 287	Additional fine imposed on behalf of the AIDS Education Program, renumbered from PC 288a; <i>No change in distribution</i>
Added	WC 377	Imposes civil penalties for the violations of specified water conservation statutes and regulations
Added	WC 1846.5	Violations of orders and regulations issued by State Water Resources Control Board related to urban water objectives
<p><i>The renumbering of PC 288a to PC 287 also impacts the following code sections that reference PC 287.</i></p>		
Amended	PC 1463.009	Bail forfeitures for sex crimes, violent and serious felonies
Amended	PC 294(a) & (b)	Restitution fine for sexual offenses

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



The screenshot shows the website of Betty T. Yee, California State Controller. The header includes the name and title, a search bar, and a navigation menu with links for Home, About Us, Public Services, State and Local, State Employees, Publications, and News. The main content area is titled "Trial Court Revenue Distribution Updates Email Subscription Service" and includes a breadcrumb trail: Home > About Us > Subscribe to Emails and Newsletters > Trial Court Revenue Distribution Updates Email Subscription Service. Below the title, there is a paragraph explaining the service and a list of instructions for subscribing. At the bottom, there is a form with fields for "List Name" (pre-filled with "Trial Court Revenue Distribution Updates"), "Email Address", and "First and Last Name", along with "Subscribe" and "Unsubscribe" buttons.

Betty T. Yee
California State Controller

Search

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

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.

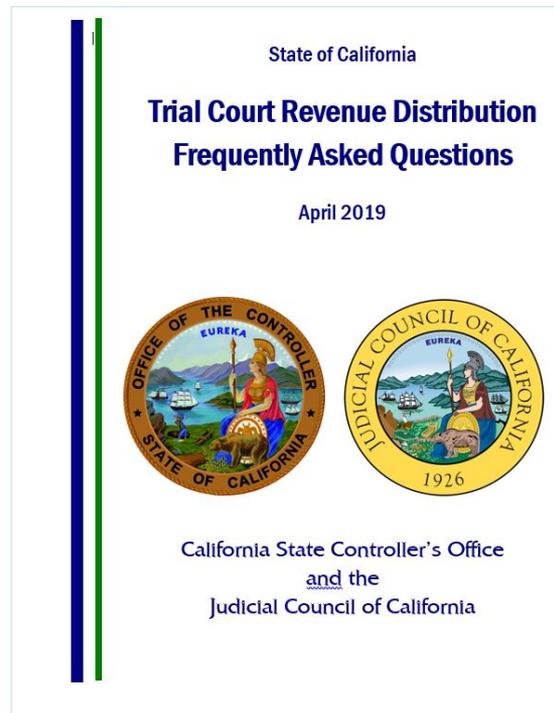
To subscribe to the list:

- 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"/>

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.



Frequently Asked Questions (FAQ)

The Master FAQs contain over 200 responses in nine categories:

- A. General Questions
- B. Guidelines
- C. Statutes
- D. Parking
- E. Collections
- F. Distribution Calculations
- G. Distribution Spreadsheets
- H. Audits
- I. Training

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.

TC-31 Submission

Remittance to the State Treasurer (TC-31) forms can be found at

https://www.sco.ca.gov/Files-ARD-Local/LocRep/TC_31.xlsx

	COM MONTH	
		REMITTANCE AGENCY NUMBER
		CO _____
REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER - TC-31		
COUNTY NAME - NUMBER: _____		
COLLECTIONS FOR THE MONTH OF (MM / YY): _____ / _____		
<small>STATE CONTROLLER'S OFFICE ONLY</small>		
<small>FUND</small>	<small>AGENCY</small>	<small>FY</small>
<small>REV CODE</small>	<small>AMOUNT</small>	<small>CODE SECTION & DESCRIPTION</small>
0 0 0 1	0 2 5 0	1 6 1 4 0 3
0 0 0 1	0 8 2 0	1 3 1 5 0 0
0 0 0 1	9 9 9 0	1 3 0 9 0 1
0 0 0 1	9 9 9 0	1 3 0 9 0 2
0 0 0 1	9 9 9 0	1 6 0 5 0 0
0 0 0 1	9 9 9 0	1 6 4 0 0 0
0 0 0 1	9 9 9 0	1 6 4 2 0 1
0 0 0 1	9 9 9 0	1 6 4 3 0 1
0 0 4 4	2 7 4 0	1 1 4 3 0 0
0 0 4 4	2 7 4 0	1 6 4 0 0 0
0 1 0 2	3 5 4 0	1 2 5 2 0 0
0 1 5 9	0 2 5 0	1 6 4 6 0 2
0 1 5 9	0 2 5 0	1 6 4 6 0 3
0 2 0 0	3 6 0 0	1 2 5 6 0 0
0 2 0 0	3 6 0 0	1 3 1 0 0 0
0 2 0 0	3 6 0 0	1 3 1 3 0 0
0 2 1 4	7 8 7 0	1 3 0 8 0 0
0 2 1 4	7 8 7 0	1 3 0 8 0 3
0 2 1 4	7 8 7 0	1 3 0 8 0 6
0 2 1 4	7 8 7 0	1 6 4 4 0 0
TOTAL		-
<small>STATE TREASURER'S ENDORSEMENT</small>		
<p>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 Section 68101 of the Government Code. Remittance has been made to the State Treasurer.</p> <p>DATE: _____</p> <p>SIGNATURE: _____</p> <p>TITLE: _____</p>		

TC-31 Submission

Local Government Page

Remittance to the State Treasurer (TC-31) forms can be found at

<https://www.sco.ca.gov>

< Home

< State and Local

< Local Government

< Local Government Information and Resources

< Trial Court Revenue Distribution Guidelines

< Additional Resources

TC-31 Submission

Local Government Page

→ [Specialized Breakout Session PowerPoint Slides](#) 

Frequently Asked Questions

→ [Trial Court Revenue Distribution Master FAQs](#) 

Judicial Council Distribution Worksheets

→ [Revenue Distribution Worksheets](#) 

Additional Resources

→ [Revenue Distribution Training Program Recordings](#) *March 2013

→ [Remittance to the State Treasurer \(TC-31\) Accounting Form](#) 

Email List



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



TC-31 Submission

State Departments Page

Remittance to the State Treasurer (TC-31) forms and the Delinquent Date Schedule for Remittance Advices can be found at

<https://www.sco.ca.gov>

< Home

< State and Local

< State Departments

< Accounting

TC-31 Submission

State Departments Page

- [Agency Trust On-line Inquiry Instruction](#)  | [PowerPoint](#) (PowerPoint presentation requires M
- [Claim Schedules](#)
-  [Delinquent Date Schedule for Remittance Advices](#)
 - [Fiscal Year 2018-19](#)  **NEW!**
 - [Fiscal Year 2017-18](#) 
- [PFA Transaction Request Instructions](#) 
- [Transaction Request Form \(including Instructions and samples\)](#)  | [EXCEL](#) 
- [Remittance to the State Treasurer \(TC-30\)](#)  | [EXCEL](#) 
-  [Remittance to the State Treasurer \(TC-31\)](#)  | [EXCEL](#) 
 - [Guidelines for Revised TC-31 Forms](#) 
- [Report to State Controller of Remittance to State Account \(TC-47\)](#)  | [EXCEL](#) 
- [Request to establish or Amend Special Deposit Fund Account \(AUD 10\)](#) 
- [Request to establish or Amend Federal Trust Fund Account \(AUD 10A\)](#) 
- [State Department Accounts Receivable Management Representation and Certification Letter](#)
 - [Fiscal Year 2018-19 Letter for Department Use](#) 
 - [Fiscal Year 2017-18 Letter for Department Use](#) 

TC-31 Submission

Tips to remember when completing your TC-31 forms:

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

CO#	MONTH	REMITTANCE ADVICE NUMBER
59	99	CO 59 0513

REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER - TC-31
 COUNTY NAME - NUMBER: ZENITH 59
 COLLECTIONS FOR THE MONTH OF (Mo / Yr): AUDIT /

FUND	AGENCY	FY	REV / OBJ	AMOUNT	CODE SECTION & DESCRIPTION
0 0 0 1	0 2 5 0	2 0 1 6	1 6 1 4 0 3	1,450.00	General Fund - Penal Code 1465.7, AB 3000 - 20% surcharge on criminal fines
0 0 0 1	0 8 2 0	2 0 1 6	1 3 1 5 0 0	(1,449.99)	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 1465.7 - First Conviction
0 0 0 1	9 9 9 0		1 3 0 9 0 2		General Fund - Penal Code 1465.7 - Second Conviction
0 0 0 1	9 9 9 0		1 6 0 5 0 0		General Fund - Penal Code 1465.7 - Third Conviction

CO#	MONTH	REMITTANCE ADVICE NUMBER
59	99	CO 59 0514

REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER - TC-31
 COUNTY NAME - NUMBER: ZENITH 59
 COLLECTIONS FOR THE MONTH OF (Mo / Yr): AUDIT /

FUND	AGENCY	FY	REV / OBJ	AMOUNT	CODE SECTION & DESCRIPTION
0 2 6 8	8 1 2 0		1 2 5 6 0 0		Peace Officer's Training Fund - Health & Safety 103680(b)
0 5 5 7	3 9 6 0		1 6 4 3 0 0		Hazardous Substance Sub - Health & Safety 25189
0 5 8 7	0 2 5 0		1 6 1 4 0 0		Family Law - Health & Safety 14652
0 8 2 0	0 8 2 0		2 9 9 5 0 0		General Fund - Health & Safety 14652

TC-31 Submission

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

CO# MONTH		REMITTANCE ADVICE NUMBER	
59 04		CO 59 0509	
REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER - TC-31			
COUNTY NAME - NUMBER:		ZENITH / 59	
COLLECTIONS FOR THE MONTH OF (Mo / Yr):		APRIL / 2019	

FUND	AGENCY	FY	REV / OBJ	AMOUNT	CODE SECTION & DESCRIPTION
0 0 0 1	0 2 5 0	2 0 1 8	1 6 1 4 0 3		General Fund - Penal Code 1465.7; AB 3000 - 20% surcharge on criminal fines
0 0 0 1	0 8 2 0	2 0 1 8	1 3 1 5 0 0		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
0 0 0 1	9 9 9 0		1 3 0 9 0 2		General Fund - Penal Code 290.3 - Second & Subsequent Convictions
0 0 0 1	0 0 0 0		1 6 0 5 0 0		General Fund - Health & Safety 11489 - Asset Forfeitures

TC-31s are based on the fiscal year (July 1–June 30); “2018” is the correct entry for FY 2018-19 collections.

TC-31 Submission

If you are remitting due to an audit finding, please use a separate form, enter "99" as the month code at the top, and enter "Audit" in the field for month.

CO# MONTH	REMITTANCE ADVICE NUMBER
59 99	CO 59 0513

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

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

FUND	AGENCY	FY	REV / OBJ	AMOUNT	CODE SECTION & DESCRIPTION
0 0 0 1	0 2 5 0	2 0 1 7	1 6 1 4 0 3		General Fund - Penal Code 1465.7; AB 3000 - 20% surcharge on criminal fines
0 0 0 1	0 8 2 0	2 0 1 7	1 3 1 5 0 0		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

Enter the prior fiscal year for non-current remittances, such as audit-related payments.

TC-31 Submission

If you are remitting for a penalty on delinquent remittances, please use the TC-31 form sent with the letter. "PENALTY" is entered in the month field.

CO#		MONTH		REMITTANCE ADVICE NUMBER	
59		07		CO 59 0515	

REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER - TC-31
 COUNTY NAME - NUMBER: ZENITH 59
 COLLECTIONS FOR THE MONTH OF (Mo / Yr): PENALTY

FUND	AGENCY	FY	REV / OBJ	AMOUNT	CODE SECTION & DESCRIPTION
0 0 0 1	0 2 5 0	2 0 1 7	1 6 1 4 0 3		General Fund - Penal Code 1465.7; AB 3000 - 20% surcharge on criminal fines
0 2 1 4	7 8 7 0		1 3 0 8 0 6		Restitution Fund - Penal Code 1202.44 - Conditional Sentence Restitution Fines
3 0 6 6	0 2 5 0	2 0 1 8	1 6 1 4 0 6	131.13	Penalties for late remittances to Court Facilities Trust Fund
TOTAL				131.13	STATE TREASURER'S ENDORSEMENT

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

Enter the current fiscal year for penalty remittances.

TC-31 Submission

An original signature in blue ink is required on each page.

0 2 1 4		7 8 7 0		1 3 0 8 0 0	
0 2 1 4	7 8 7 0	1 3 0 8 0 3			
0 2 1 4	7 8 7 0	1 3 0 8 0 6			
0 2 1 4	7 8 7 0	1 6 4 4 0 0			
TOTAL		0.01			

Restitution Fund - Penal Code 1202.4, W&I 730.6
Restitution Fund - Penal Code 1001.90 - Diversion Restitution Fee
Restitution Fund - Penal Code 1202.44 - Conditional Sentence Restitution Fines
Restitution Fund - Penal Code 1463.18 - DUI Fines

STATE TREASURER'S ENDORSEMENT

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 Section 68101 of the Government Code. Remittance has been made to the State Treasurer.

(SIGNED) Jane Doe Smith 6/14/2018
OFFICIAL TITLE DATE

1 0 1 7		0 8 2 0		1 3 1 7 0 0	
3 0 1 6	0 8 2 0	1 3 1 7 0 0			
3 0 3 7	0 2 5 0	2 0 1 6	1 6 4 8 0 1	1,500.00	
0 0 0 1	0 8 2 0	2 0 1 6	1 3 1 6 0 0	(550.01)	
TOTAL		949.99			

Restitution Fund - Penal Code 1202.4, W&I 730.6
Restitution Fund - Penal Code 1001.90 - Diversion Restitution Fee
Restitution Fund - Penal Code 1202.44 - Conditional Sentence Restitution Fines
Restitution Fund - Penal Code 1463.18 - DUI Fines

STATE TREASURER'S ENDORSEMENT

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 Section 68101 of the Government Code. Remittance has been made to the State Treasurer.

(SIGNED) Jane Doe Smith 6/14/2018
OFFICIAL TITLE DATE

Remittances are due 45 days after the end of the month in which they are collected. This is not always the 15th of the month (i.e., remittances for April collections are due by June 14th).

TC-31 Submission

If you are remitting for the Department of Consumer Affairs, please use the agency code **1111**. (formerly 1110)

CO#	MONTH	REMITTANCE ADVICE NUMBER
59	07	CO 59 0517

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

COUNTY NAME - NUMBER: ZENITH - 59
 COLLECTIONS FOR THE MONTH OF (Mo / Yr): JULY / 2018

FUND	AGENCY	FY	REV / OBJ	AMOUNT	CODE SECTION & DESCRIPTION
0 6 4 1	0 8 2 0		2 9 9 5 0 0		Domestic Violence Restraining Order Reimbursement Fund - Penal Code 1203.097
0 6 4 2	4 2 6 5		1 3 1 7 0 0		Domestic Violence Training and Education Fund - Penal Code 1203.097
0 7 6 7	1 1 1 1	2 0 1 8	1 3 1 7 0 0	2,000.00	Pharmacy Board Contingent Fund - Business & Professions Code 4236-4414
0 8 1 5	7 9 0 0		2 1 6 5 0 0		Government Code 68085(c) - Judges Retirement Fund

TC-31 Submission

Submit your TC-31 forms to:

OR

State Treasurer
Cash Management Division
915 Capitol Mall, Room 319
Sacramento, CA 95814

State Treasurer
Cash Management Division
P.O. Box 942809
Sacramento, CA 94209-0001

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

TC-31 Submission

Note that the TC-31 forms include only the most commonly used codes. For remittances to funds not listed on the form, please email us at LGPSDTaxAccounting@sco.ca.gov.

OR

Tax Accounting Unit:

Marieta Delfin – MDelfin@sco.ca.gov

Wendi Cutajar – wcutajar@sco.ca.gov

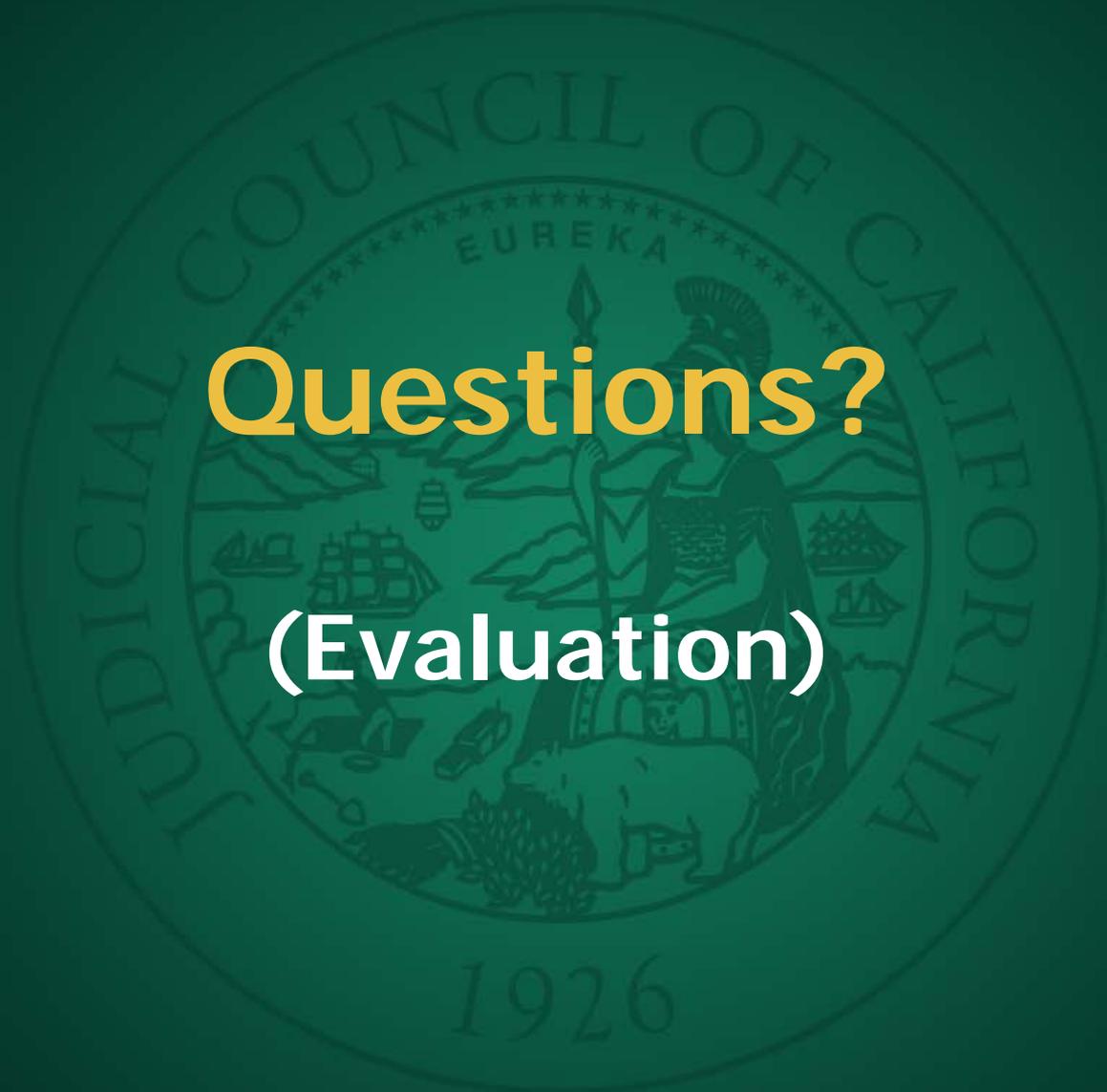
SCO Distribution Contact Information

If you have any questions related to trial court
revenue distribution, please email

LocalGovPolicy@sco.ca.gov



BETTY T. YEE
California State Controller

The background of the slide features a large, faint, circular seal of the Judicial Council of California. The seal contains the text "JUDICIAL COUNCIL OF CALIFORNIA" around the top edge and "1926" at the bottom. In the center, there is a figure holding a spear and a shield, with the word "EUREKA" above it. The seal also depicts a ship, a bear, and a plow.

Questions?

(Evaluation)

Crosswalk

- Resource tying Trial Court Revenue Distribution Guidelines to other resources
- Minimizes Research Time
 - FAQ's
 - Uniform Bail & Penalty Schedule



How does the Crosswalk work?

State of California Trial Court Revenue Distribution Guidelines

Revision 29

Updated as of January 1, 2019



BETTY T. YEE

California State Controller's Office

Trial Court Revenue Distribution Frequently Asked Questions May 2018



Uniform Bail and Penalty Schedules

2019 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

JUDICIAL COUNCIL OF CALIFORNIA

CROSSWALK BETWEEN TRIAL COURT REVENUE DISTRIBUTION GUIDELINES (APPENDIX C), THE UNIFORM BAIL & PENALTY SCHEDULE, FAQ'S, AND DISTRIBUTION WORKSHEETS

The codes and any guidance contained in this document, Trial Court Revenue Distribution Guidelines, the Uniform Bail and Penalty Schedule (Appendix C), and distribution templates are subject to the effective dates as stated in the specific sections. Refer to the current code to ensure the most current language is implemented.

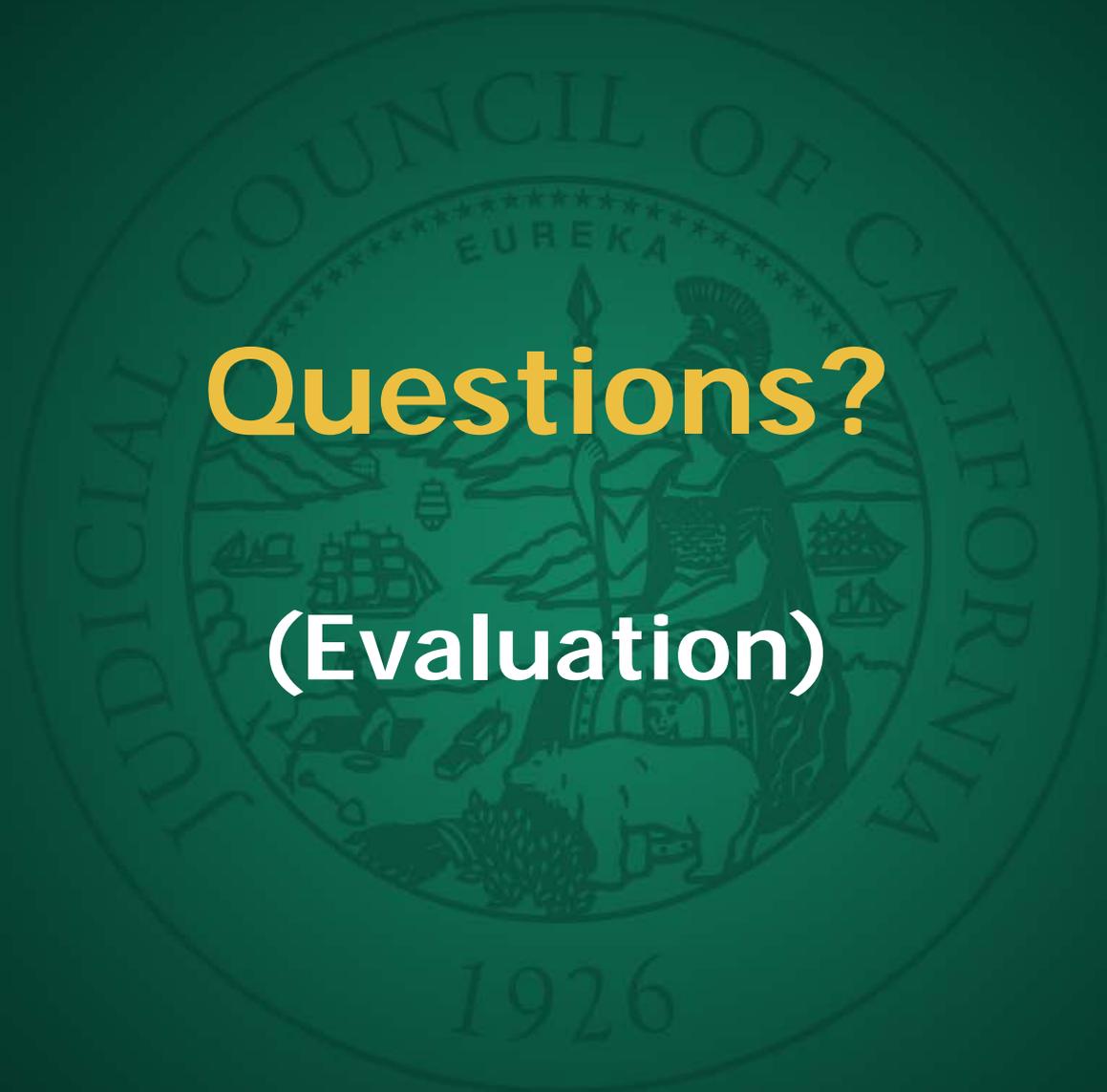
Table 3 - Specific Fines and Forfeitures Distribution

Trial Court Revenue Distribution Guidelines (Appendix C) Rev 29 1-1-2019					Uniform Bail & Penalty Schedule v 1-1-2019	
Index	Code Section	Code Description	Violation	FAQ	Description	Pg.
3.5	25 F&G 12012	Fish and Wildlife Poaching	Illegal taking, possessing, importing, exporting, selling, purchasing, bartering, trading, or exchanging of any amphibian, bird, fish, mammal, or reptile.	A14	Illegal Poaching of Wildlife for Profit	97

www.courts.ca.gov/revenue-distribution.htm



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Questions?

(Evaluation)

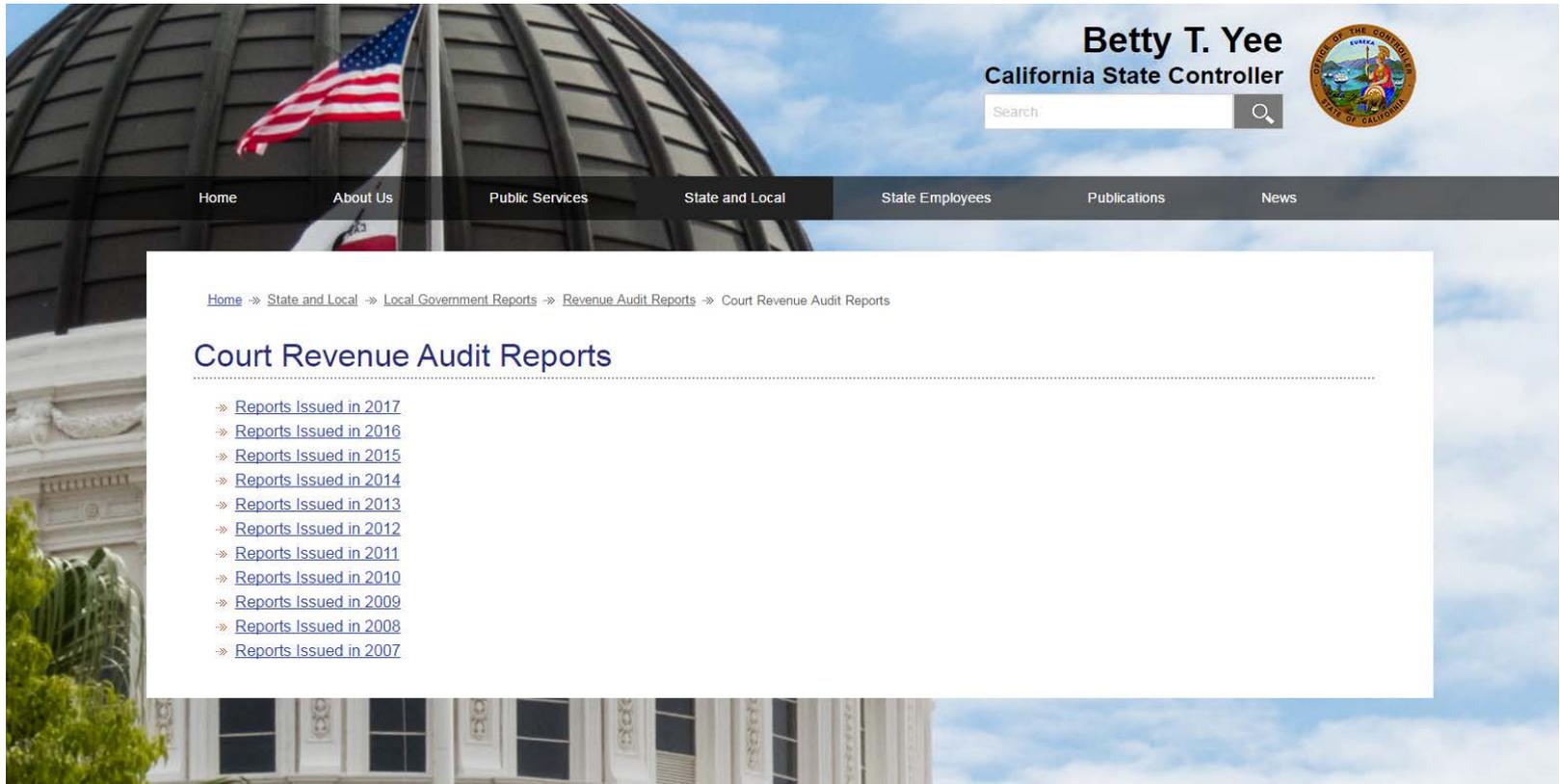
Trial Court Revenue Distribution Training Spring 2019



BETTY T. YEE
California State Controller

SCO Court Revenue Audits

Court Revenue Audit Reports can be found at:
http://www.sco.ca.gov/aud_court_revenues.html



The screenshot displays the official website of Betty T. Yee, California State Controller. The header features the controller's name and title, a search bar, and the state seal. A navigation menu includes links for Home, About Us, Public Services, State and Local, State Employees, Publications, and News. The main content area shows a breadcrumb trail: Home » State and Local » Local Government Reports » Revenue Audit Reports » Court Revenue Audit Reports. Below this, the section is titled "Court Revenue Audit Reports" and contains a list of links for reports issued from 2007 to 2017.

Betty T. Yee
California State Controller

Search

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

[Home](#) » [State and Local](#) » [Local Government Reports](#) » [Revenue Audit Reports](#) » Court Revenue Audit Reports

Court Revenue Audit Reports

- » [Reports Issued in 2017](#)
- » [Reports Issued in 2016](#)
- » [Reports Issued in 2015](#)
- » [Reports Issued in 2014](#)
- » [Reports Issued in 2013](#)
- » [Reports Issued in 2012](#)
- » [Reports Issued in 2011](#)
- » [Reports Issued in 2010](#)
- » [Reports Issued in 2009](#)
- » [Reports Issued in 2008](#)
- » [Reports Issued in 2007](#)

Agenda

- Status of Audits
- Process Changes
- Common Audit Findings
- Audit Tips



BETTY T. YEE
California State Controller

Status of Audits

- Final reports issued: 5
- Reports in process: 2
- Audits in progress: 11
- Next in queue:

• Santa Clara	• Los Angeles
• San Francisco	

- For the period of July 1, 2018 through March 31, 2019



BETTY T. YEE
California State Controller

Process Changes

For parking entities outside the county (cities, colleges and universities):

- Include in status meetings and exit conferences;
- Include as an addressee for draft and final reports;
- Solicit responses to draft report findings; and
- Update report language to:
 - Clarify that the county is not responsible for collecting parking surcharges from parties outside the county;
 - Detail parking surcharge findings by affected entities; and
 - Clarify requirements to pay interest and penalties.



BETTY T. YEE
California State Controller

Common Audit Findings

- Emergency Medical Air Transportation (EMAT) Penalties
- Distributions of Parking Surcharges and Penalties
- 50-50 Excess of Qualified Revenues calculation



BETTY T. YEE
California State Controller

EMAT Penalties

EMAT penalties are not consistently distributed in Red Light Violations & Traffic Violator School (TVS) Violations

Red Light Violations

- PC §1463.11 requires certain revenues collected for red light violations to be allocated:
 - **First 30% of PC §1463.001 base fine, PC §1464 state penalty, GC §70372(a) State Court Construction Fund, GC §76000 local additional penalties, and GC §76000.10 EMAT** goes to the city/county general fund.
 - **Remaining 70%** (after deducting 2% automation) is deposited by the county treasurer under PC §1463 and §1464 on a pro rata basis.
- EMAT Penalty (GC §76000.10) should be included in the 30% allocation.

TVS Violations

- When the defendant elects to take traffic school, the total bail is converted into a TVS fee. (VC §42007)
- EMAT penalty (GC §76000.10) is **not an exception** to VC §42007 and should still be included in TVS fee.
- This leads to findings in the TVS portion of the 50-50 Excess of Qualified Revenues.



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California State Controller

Parking Surcharges

Parking surcharges and penalties are not distributed as required

VC §40200.4 requires processing agencies to deposit with county treasurer all sums due to the county from parking violations.

County Criminal Justice Facilities Fund	GC §76000	\$1.50
County Courthouse Construction Fund	GC §76000	\$1.50 (or \$0 depending on BOS resolution)
County General Fund	GC §76000	\$2.00 (\$1.00 from CJFF & \$1.00 from CCF)
State Court Construction Facilities Fund	GC §70372(b)	\$1.50
State Court Construction Facilities Fund ICNA	GC §70372(b)	\$3.00
State Trial Court Trust Fund	GC §76000.3	\$3.00

- Universities, colleges and cities are not consistently imposing and collecting parking surcharges and penalties.
- Issuing agencies are not consistently remitting and distributing parking surcharges and penalties (should be \$12.50 or \$11.00 per case).
- The entire \$2 per parking violation is not consistently deposited into County General Fund per GC §76000(c). This leads to an incorrect calculation of 50-50 Excess of Qualified Revenues.

50-50 Excess Calculation

Underremittance due to errors in the calculation of qualified revenues

Calculate the revenue the county general fund has received from the eight specified fines, fees, and forfeitures in GC §77205; compare that amount to the statutory threshold listed in GC §77201.1; and remit 50% of the difference to State Trial Court Improvement and Modernization Fund and 50% to the County General Fund.

QUALIFIED REVENUE IN GC §77205	AMOUNT TO BE CALCULATED INTO MOE PAYMENTS
PC §1463.001 Base Fines	For county arrests, 75% of base fines and forfeitures (other than parking and H&S base fine). For city arrests, 75% of base fines and forfeitures (other than parking and H&S base fine) from the county percentage as listed in PC §1463.002.
PC §1464 - State Penalty	30% of county share of the state penalty deposited into the County General Fund.
VC §42007 - Traffic Violator School (TVS) Fee	77% of TVS fee collections deposited into the County General Fund.
VC §42007.1 – Traffic Violator School (TVS) Fee	\$24 TVS fee deposited to the County General Fund.
GC §27361(b) - Recording and Indexing Fee	100% of collections of the \$1 fee pursuant to GC §27361(b) deposited to the County General Fund.
PC §1463.07 - Administrative Screening and Citation Processing fee *Formerly GC §29550(f)	100% of collections deposited to the County General Fund.
GC §76000(c) – County General Fund portion of county parking penalty	100% of collections of the \$2 portion of every parking fee deposited to the County General Fund.

50-50 Excess Calculation

Common Calculation Errors

VC §42007 – Traffic Violator School Fee

- **Only 77% of the TVS Fee** to the County General Fund shall be included in the qualified revenues calculation.
- SCO has identified a number of findings for **excluding EMAT penalties from TVS fee**, resulting in an underremittances of excess qualified revenues.

GC §76000(c) – County General Fund portion of parking surcharges

- The \$2 surcharge is included in the qualified revenues calculation.
- SCO has reported a number of findings for **not distributing parking penalties**, resulting in underremittances of excess qualified revenues.



BETTY T. YEE
California State Controller

Tips to Prepare for an Audit

- Cash Statements
- 50-50 Excess of Qualified Revenues
- Parking Fees and Surcharges
- Distribution Testing
- Board of Supervisor's Resolutions
- Prior Audit Findings
- TC-31 Remittance Forms



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California State Controller

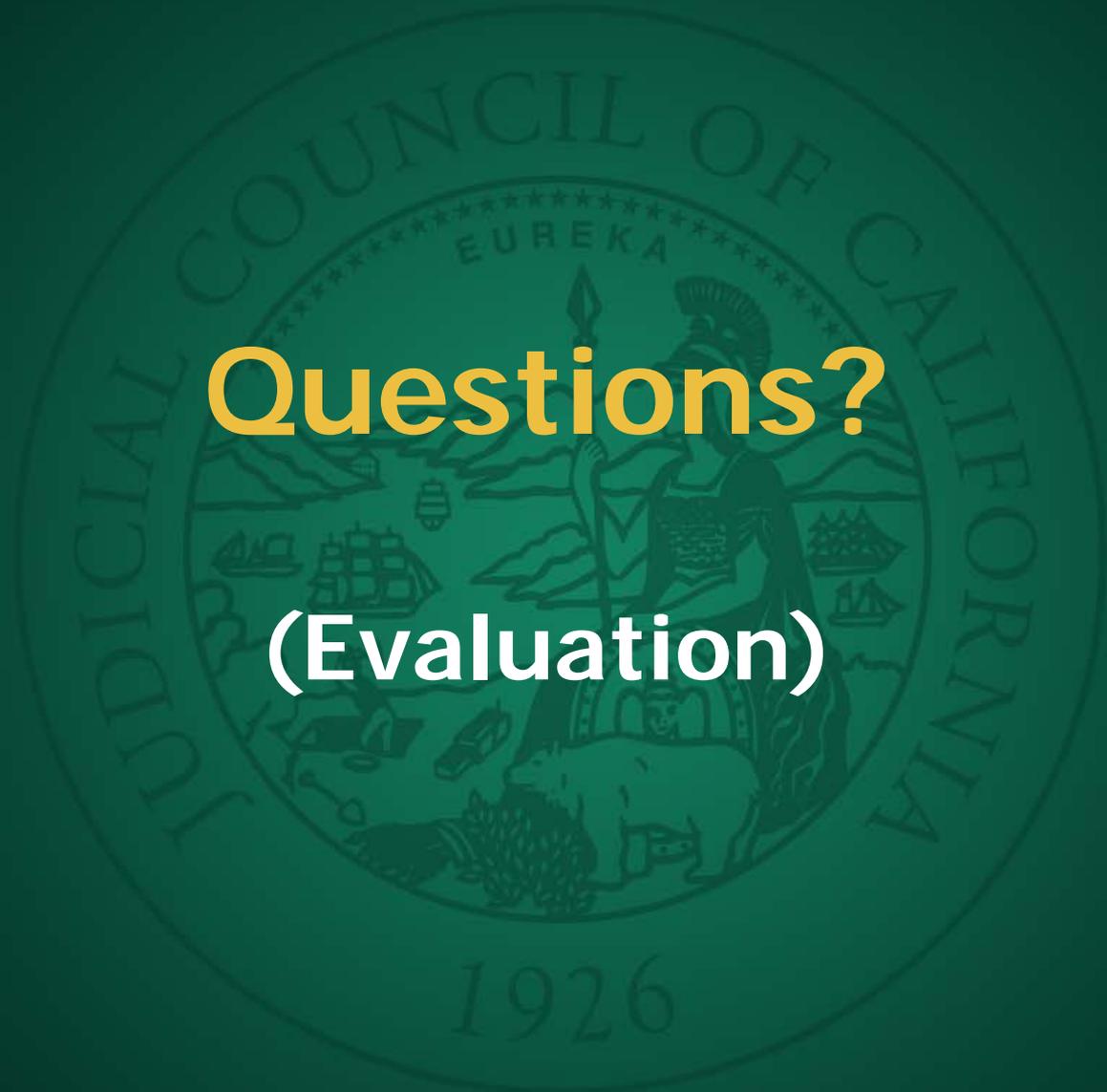
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Questions?

(Evaluation)

Judicial Council Audit Services

Distribution Audit Issues



JUDICIAL COUNCIL
OF CALIFORNIA

Judicial Council Audit Services:

- Audits superior courts, including review of revenue distribution calculations and distributions
- Revenue distribution review is on current calculations and distributions to provide suggestions for improvements going forward
- Cannot review all distributions, so focus is on high-volume case types, such as speeding, and some common and complex distribution case types, such as traffic school



Judicial Council Audit Services:

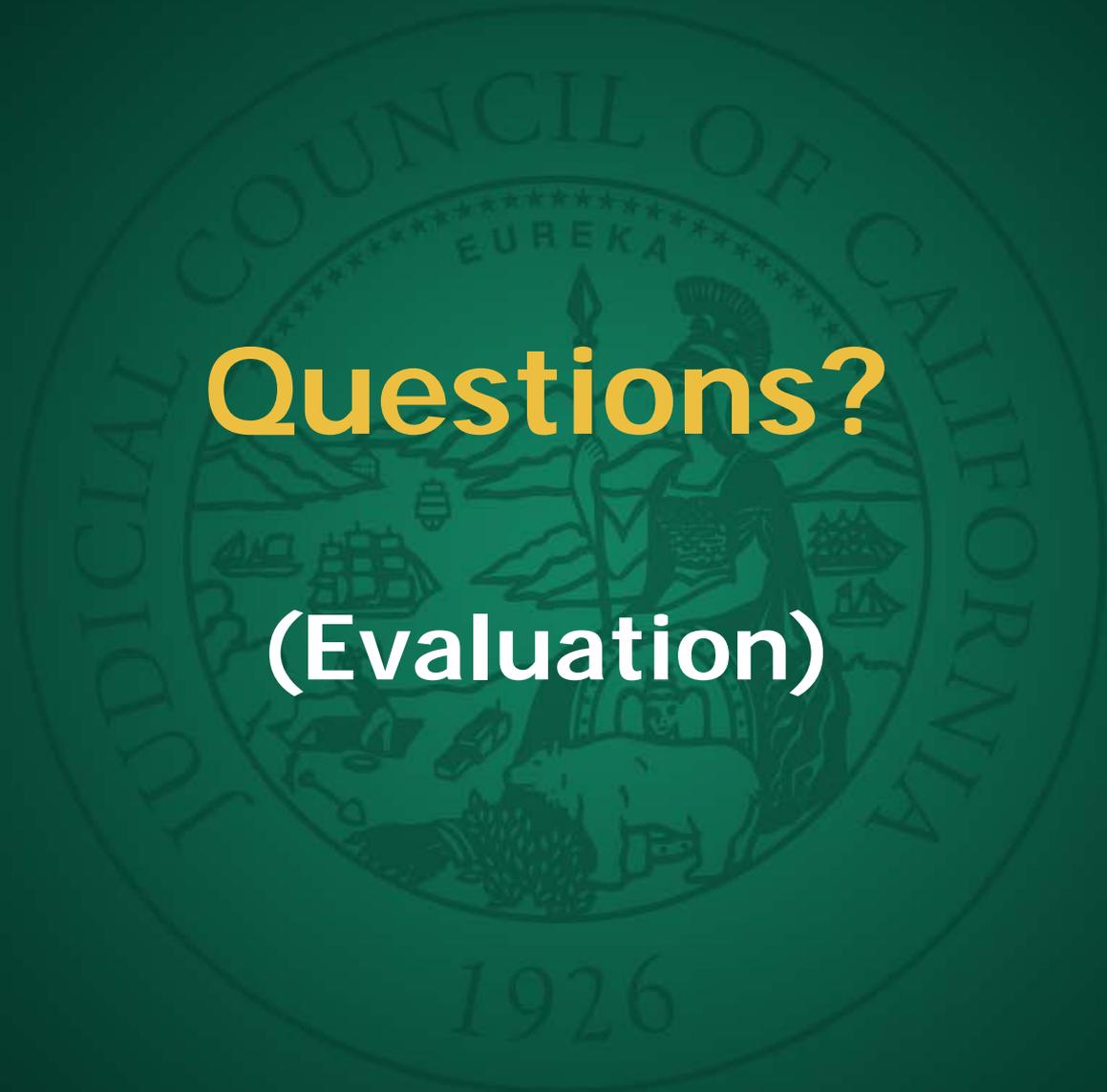
- Noticed an improvement by courts in their fine and fee calculations and distributions.
- Only 2 of the 8 court audit reports published from January to December 2018 reported a revenue distribution finding.



Judicial Council Audit Services:

- Had the two courts used the resources and tools provided at this training the errors could have been avoided.
- The revenue distribution audit worksheet tool could have been used to test, discover, and correct fine and fee calculation and distribution errors.



The background of the slide features a large, faint, circular seal of the Judicial Council of California. The seal contains the text "JUDICIAL COUNCIL OF CALIFORNIA" around the perimeter, "EUREKA" at the top, and "1926" at the bottom. The central image depicts a figure holding a torch and a shield, with a bear and a ship also visible within the seal's design.

Questions?

(Evaluation)

Training Recap

Today we have covered the following:

- Updates to distribution resources
- Resource materials for distributions, calculations, analysis, and research
- Legislative updates
- The 2019 Uniform Bail and Penalty Schedule
- Collections updates
- Issues from the Franchise Tax Board
- Audit issues from the SCO



Next Revenue Distribution Training Webinar

Save the Dates

- ✓ December 10 and 11, 2019
- ✓ New 2019 statutes



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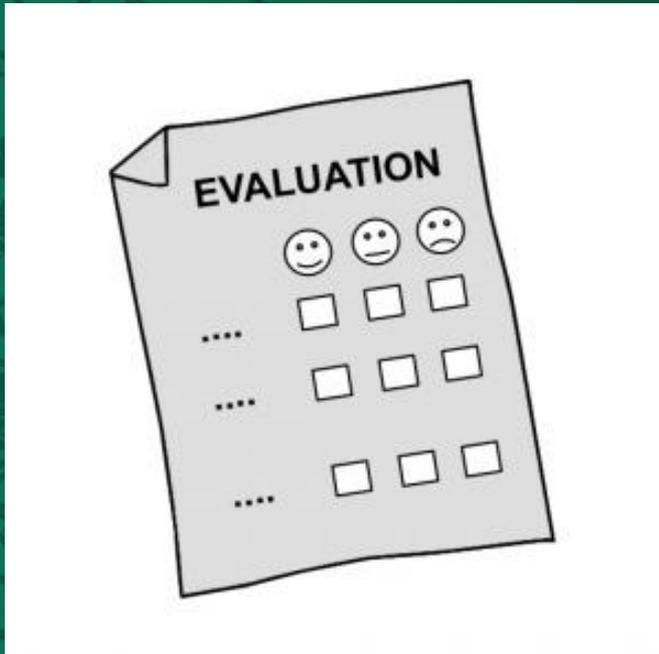
The rest of your day

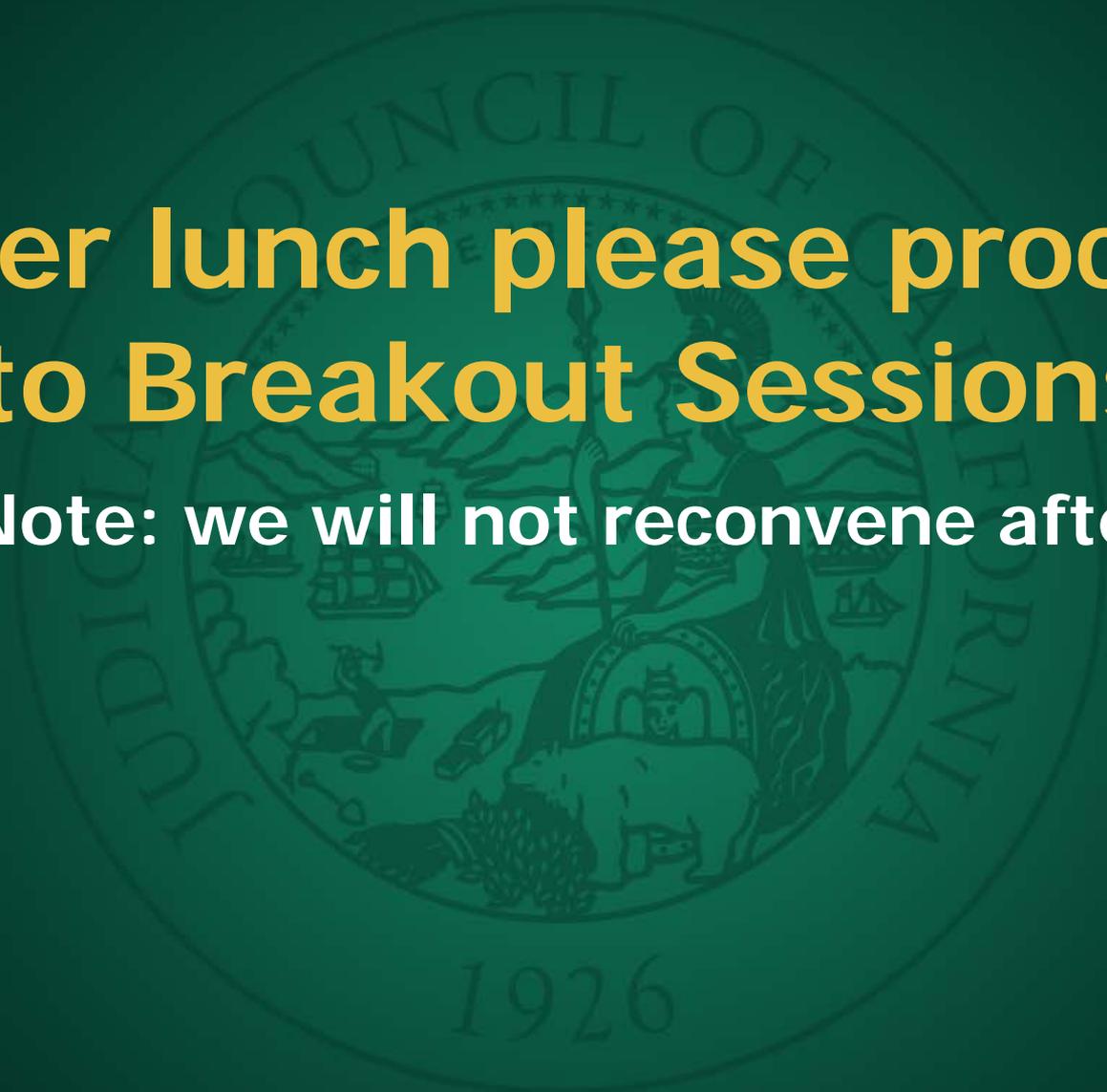
- Lunch 12:30–1:30pm
- Workshops 1:30–3:30pm
 - *Laptops needed*
 - Please share
 - Locations of “A” and “B”
 - Dismissed after workshop



Reminders

When you leave...





**After lunch please proceed
to Breakout Sessions.**

Note: we will not reconvene after.



**THANKS FOR
LISTENING
AND
HAVE A
GOOD DAY**