

# Revenue Distribution Training Spring 2023

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May 16, 2023



# Opening Remarks

Kathleen Webb, Chief Operating Officer,  
State Controller's Office

Zlatko Theodorovic, Director,  
Budget Services, Judicial Council



*Mute the mic.*



*Turn off camera.*



**RAISE HAND**

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



*Your feedback is welcome!*

# Housekeeping

# Training Agenda

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Introduction

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Legislative updates

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Franchise Tax Board Program Overview

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Collections updates

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Trial Court Revenue Distribution Guidelines

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TC- 31 Form

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Distribution Audit Issues

# Introduction to Distributions



HISTORY

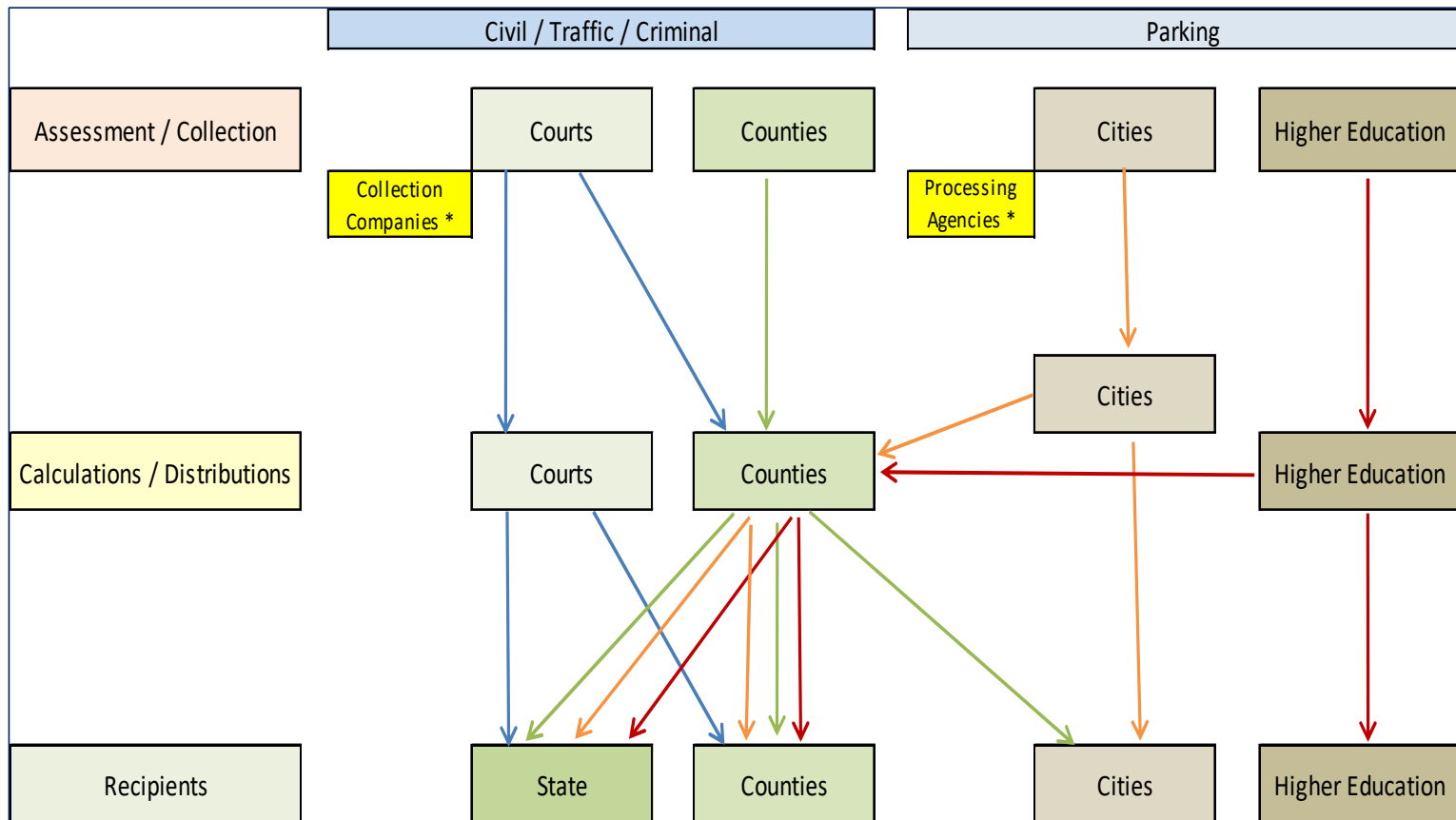


COMPLEX  
INTERRELATIONSHIPS



RESOURCES

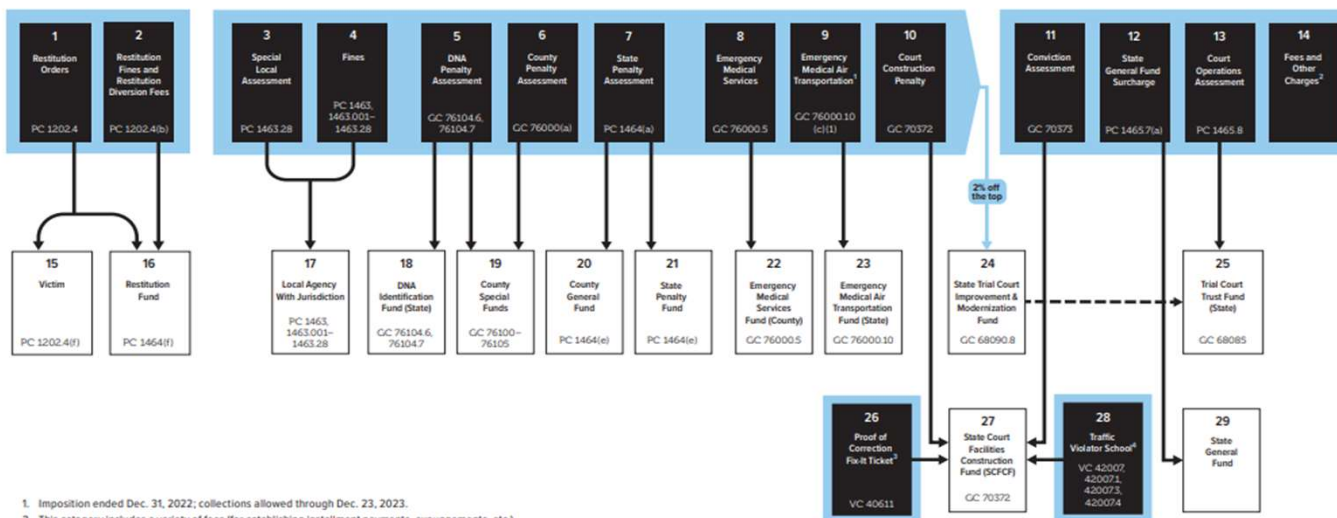
# Interrelationships



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

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

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



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

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

■ Fine, fee, or penalty  
 □ Fund

— Deposit  
 - - - Transfer

- Court-ordered Debt Taskforce
  - Established 2011
  - Penal Code 1463.02(b)
- Representatives from various state entities, counties, courts, cities, and other external organizations
- Evaluate and make recommendations to the Judicial Council and the Legislature for **consolidating and simplifying the** imposition of criminal and traffic-related court-ordered debts and the **distribution of the revenue derived from those debts with the goal of improving the process for those entities that benefit from the revenues...**





TRIAL COURT REVENUE DISTRIBUTION GUIDELINES

LEGINFO

**DISTRIBUTION WORKSHEETS**

**RESOURCES**

TC- 31

**Breakout Session B**  
**Case studies/worksheets**

FAQs

**PowerPoint Presentations**

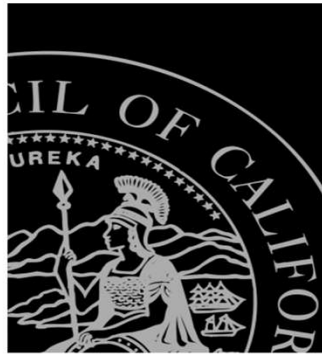
**Resources & Contacts**

CROSSWALK

**Uniform Bail &  
Penalty Schedules**

JCC, SCO and FTB staff

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



## **Uniform Bail and Penalty Schedules**

2023 EDITION

(Cal. Rules of Court, rule 4.102)

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



JUDICIAL COUNCIL  
OF CALIFORNIA

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

# Training Goals

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01

Provide updates on recent legislation

02

Provide update on Ability to Pay Backfill Process

03

Provide collections related information and updates

04

Review changes to Trial Court Revenue Distribution Guidelines (Rev. 33)

05

Provide overview of audit findings related to distribution

# PRESENTERS:

## Judicial Council

### **Governmental Affairs:**

Morgan Lardizabal, Legislative Advocate

### **Criminal Justice Services:**

Martha Wright, Manager

### **Funds and Revenues:**

Donna Newman, Budget Supervisor

Maria Lira, Senior Analyst

Don Lowrie, Fiscal Analyst

Nicholas Duffy, Fiscal Analyst

## Franchise Tax Board

### **Court-Ordered Debt Program:**

Lorena Benavidez, Program Supervisor

### **Interagency Intercept Collections (IIC) Program:**

Rikki Saldana, Program Supervisor

## State Controller's Office

### **Local Government Programs and Services Division:**

Marieta Delfin, Supervisor

Henry Mathews, Policy Analyst

### **Division of Audits:**

Douglas Brejnak, Staff

Management Auditor



# Subject Matter Expert:

Martha Wright, Manager

Criminal Justice Services, Judicial Council

Ability to Pay Program



# Legislative Updates

Morgan Lardizabal, Legislative Advocate

# Court Related Legislation

- Annual summary
  - 2022 = 198 enacted bills
- Available on [courts.ca.gov](https://courts.ca.gov)



# New & Expanded Crimes Chart

## APPENDIX D

### 2022 NEW AND EXPANDED CRIMES

CODE SECTION(S)	BILL NUMBER AND CHAPTER, EFFECTIVE DATE, AND TITLE	SUMMARY DESCRIPTION OF NEW LAW
BPC amend 205, 1753.55, 1910.5, 1922, 1926, 1926.01, 1926.05, 1936.1, 2023.5, 2240, 2401, 2435.1, 2516, 2746.55, 3502.4, 3520, 3537.10, 3537.15, 3537.25, 3537.30, 3537.35, 3537.40, 3537.50, 4175, 4846.5, 4883, 4980.03,	<b>SB 1495 (Committee on Business, Professions and Economic Development), CH. 511</b> <i>Effective: January 1, 2023</i> <b>Professions and vocations</b>	Makes numerous technical and clarifying provisions related to programs within the Department of Consumer Affairs, a violation of some of which is a crime.

Includes any associated fine, fee, and penalty changes



# Current Legislative Stats

- Introduced bills: 2,920
  - Assembly: 1,905
  - Senate: 1015
- Government Affairs tracking about 25%
- Fiscal bills: ~400
  - Suspense bills: 237

# Important Court Related Bills

- AB 959 (McCarty): Courts
- Remote proceedings:
  - SB 21(Umberg)
  - SB 22 (Umberg)
  - SB 99 (Umberg)
  - AB 1214 (Maienschein)
- SB 75 (Roth): Judgeships
- SB 255 (Umberg): Court notification system
- SB 662 (Rubio): Court reporters (Electronic Recording)

# Revenue Distribution?

## Budget Bill

- AB 221 or SB 72
- May revise coming soon.

## Revenue Related Bills

- AB 1585 (Ward): Name change copies
- AB 1758 (Judiciary Committee): Court records: fees
- SB 280 (Laird): Conservatorships: care plans

# Poll #1

If assessed before December 31, 2022, the \$4 EMAT penalty can be collected until:

- a. July 31, 2023
- b. September 30, 2023
- c. December 31, 2023
- d. Indefinitely

# Collections Updates

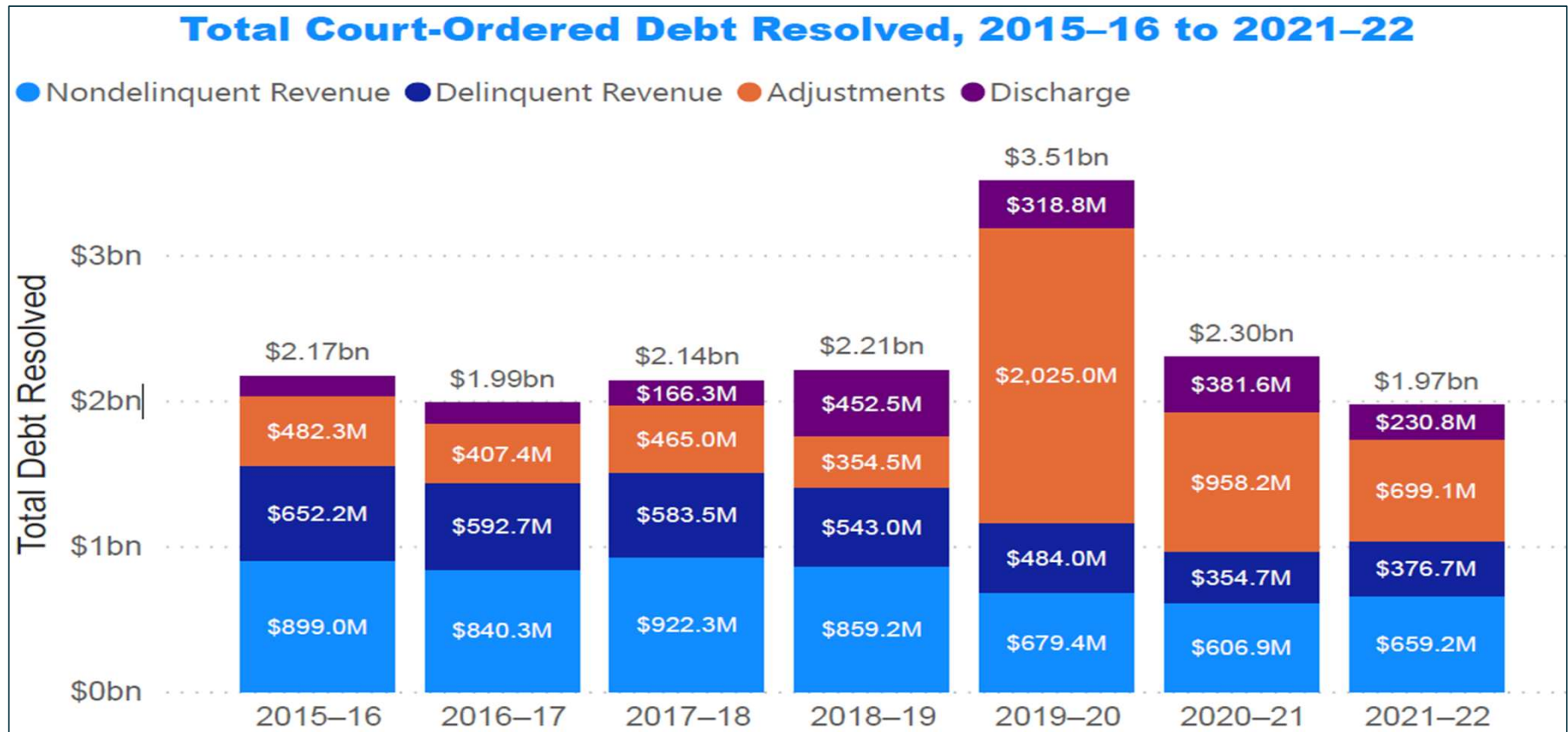
Don Lowrie, Budget Analyst

Maria Lira, Budget Analyst

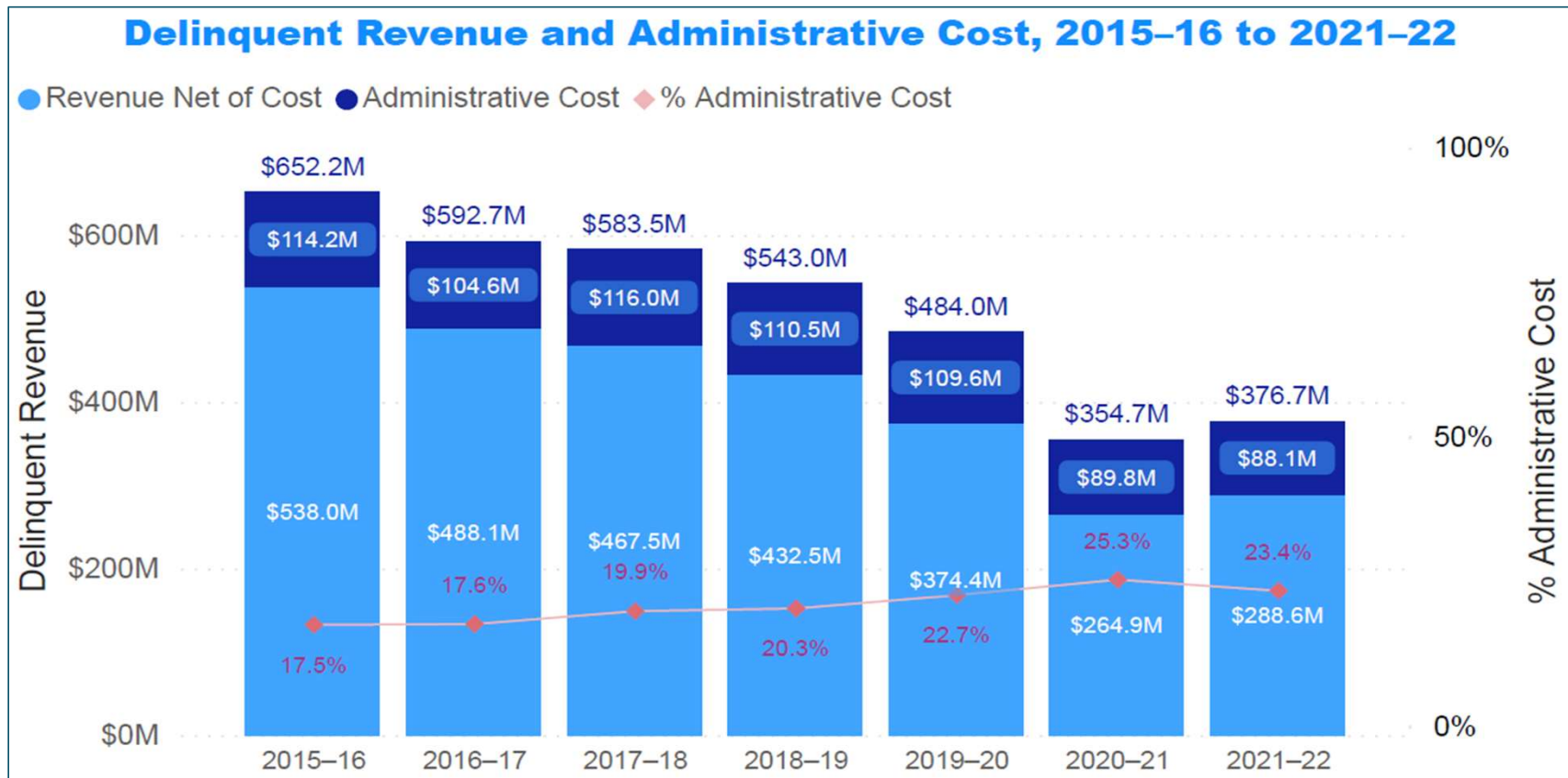
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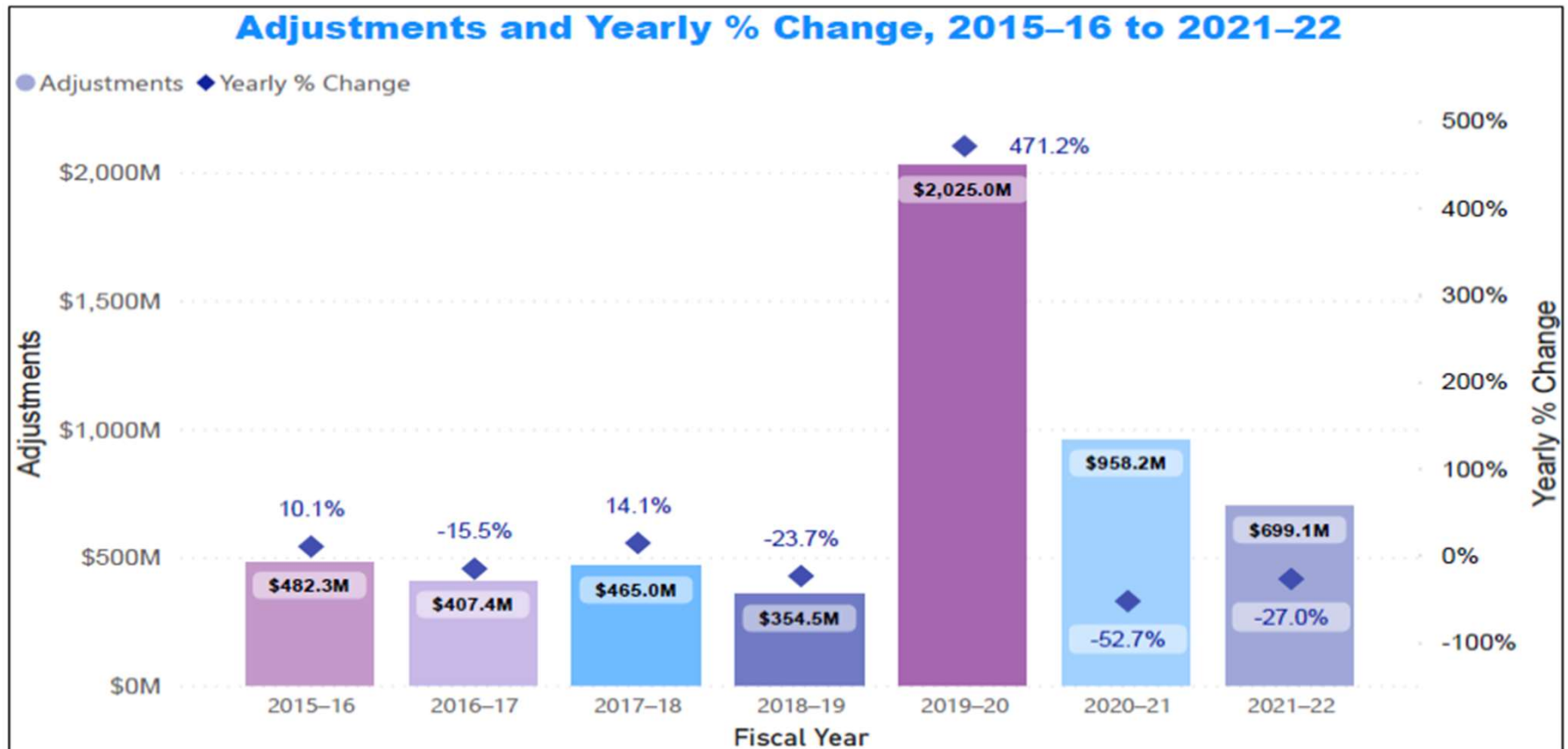
# Collections Highlights



# Delinquent Revenue and Cost



# Adjustments







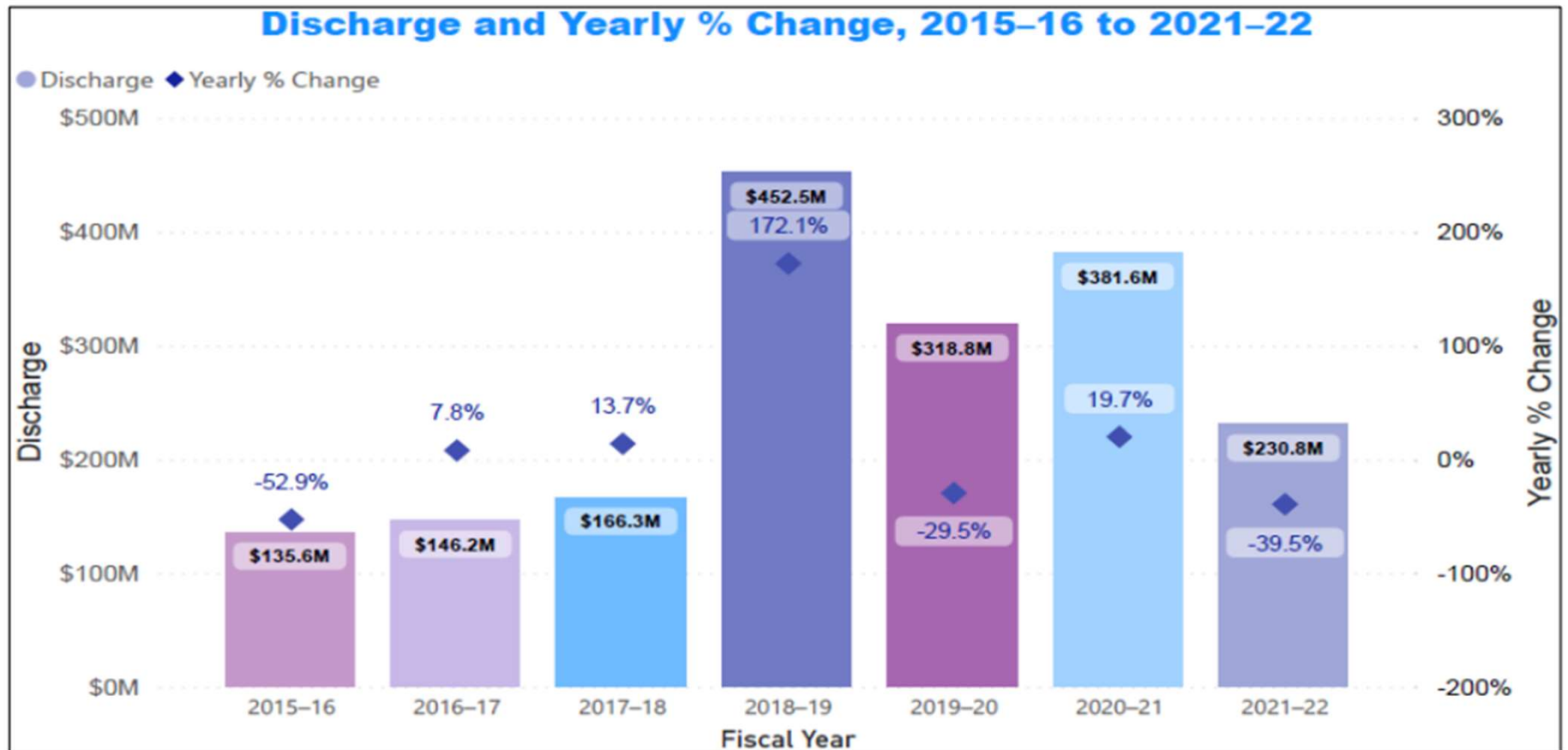
## Poll # 2



Do you know why Adjustments reported in 2019-20 were significantly higher than prior years?

- a. Changes in statute
- b. Judicial discretion
- c. More programs discharged debt
- d. Special dispensation due to the many wildfires

# Discharge from Accountability



# Discharge Facts

Discharge is authorized and can be approved by responsible collecting entity

(Government Code § 25257 and 25259.7)

Discharge relieves entity of obligation to actively pursue the debt, but individual remains liable for payment.

Discharge any balance too small to justify collections cost or likelihood of collection does not warrant the expense.

Discharge provides realistic accounting of outstanding debt.

# Discharge Data

**\$2,253,624,080** Amount discharged since 2012

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

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

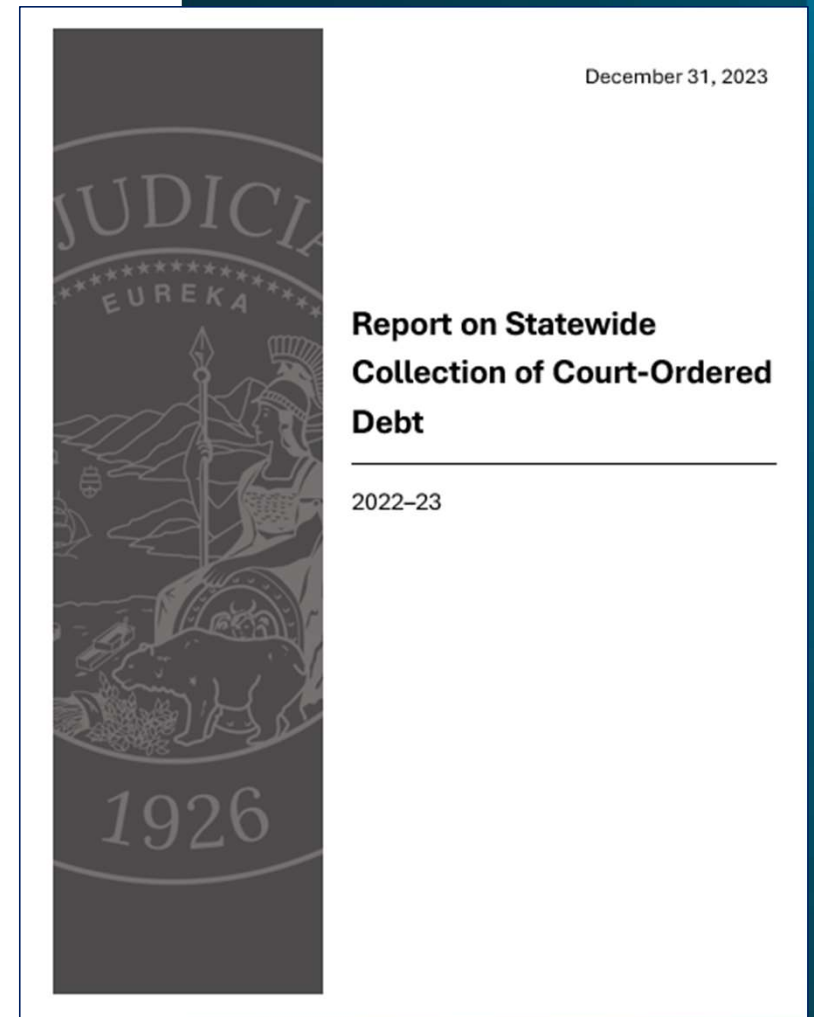
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**\$7.7B** Total statewide uncollected delinquent debt (as of June 30, 2022)

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**21%** Unpaid balance held by 14 programs with no discharge process implemented

- No changes to 2022-23 Collections Reporting Template (CRT)
- CRT is due by September 1
- Online CRT training, June 14, 2023
- Pre-filled CRT, mid-July



# Common Reporting Issues

Missing data

Incorrect data

Repeated (carry over) data

Dated (old) information

No comments on Performance

# Contact and Other Information

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

Email Address:

County Contact:

Telephone Number:

Email Address:

4 List collection agencies or programs used by order in which debt is referred:

1.  County
2.  Private Agency
3.  FTD-CDD
4.  Motor Vehicle
5.

Item 4	Item 5	Item 6a	Item 6b	Item 7	
Check each collection activity performed by program	Category	Total amount collected per collection activity	Total number of cases by activity	Total number of individuals associated with those cases	
<input checked="" type="checkbox"/> a. Attempts telephone contact with delinquent debtors for whom the program has a telephone number to inform them of their delinquent status and payment options.	1	850,363	27,082	-235,382	
<input checked="" type="checkbox"/> b. Notifies delinquent debtors for whom the program has an address in writing of their outstanding obligation within 30 days of delinquency.	2	239,361	16,343	-110,741	
<input checked="" type="checkbox"/> c. Generates interval monthly reports to track collections data, such as age of debt and delinquent amounts outstanding.	3		291,666	212,853	
<input checked="" type="checkbox"/> d. Uses Department of Motor Vehicles information to locate delinquent debtors.	4	45,210	5,345		
<input checked="" type="checkbox"/> e. Accepts payment of delinquent debt by credit card.	3	Enter data as part of Category 3, (activity c), Row 8 above.			
<input checked="" type="checkbox"/> f. Sends delinquent debt to the Franchise Tax Board's Court-Ordered Debt Collections Program.	5	8,013,159	190,310	-1,245,266	
<input checked="" type="checkbox"/> g. Sends delinquent debt to the Franchise Tax Board's Interspersed Intercept Collections Program.	6	457,261	60,248	-47,016	
<input checked="" type="checkbox"/> h. Initiates driver's license suspension or hold actions when appropriate for a failure to appear in court.	7	1,141,434	13,338		
<input checked="" type="checkbox"/> i. Contracts with one or more private debt collectors to collect delinquent debt.	8				
<input checked="" type="checkbox"/> j. Sends monthly bills or account statements to all delinquent debtors.	2	Enter data as part of Category 2 (activity b), Row 7 above.			
<input checked="" type="checkbox"/> k. Contracts with local, regional, state, or national skip tracing or locator resources or services to locate delinquent debtors.	4	Enter data as part of Category 4, (activity d) in Row 3 above.			
<input checked="" type="checkbox"/> l. Coordinates with the probation department to locate debtors who may be on formal or informal probation.	4	Enter data as part of Category 4, (activity d) in Row 3 above.			
<input checked="" type="checkbox"/> m. Uses Employment Development Department employment and wage information to collect delinquent debt.	4	Enter data as part of Category 4, (activity d) Row 3 above.			
<input checked="" type="checkbox"/> n. Establishes wage and bank account garnishments where appropriate.	3				
<input checked="" type="checkbox"/> o. Places liens on real property owned by delinquent debtors when appropriate.	3	Enter data as part of Category 3, (activity c) Row 8 above.			
<input checked="" type="checkbox"/> p. Uses an automated dialer or automatic call distribution system to manage telephone calls.	1	Enter data as part of Category 1, (activity a) Row 6 above.			
<b>22 TOTAL:</b>		<b>11,047,462</b>	<b>605,538</b>	<b>212,853</b>	<b>-11,647,011</b>

**Additional Information:**

23 If available, provide the total value of fines, fees, forfeitures, penalties, and assessments **initially imposed**, prior to any adjustments.

24 If available, provide the total number and value of cases adjusted (e.g., bail or fine reduced or waived) based on an **ability to pay determination**.

25 If available, provide the total number and value of cases adjusted (e.g., bail or fine satisfied) with **custody credits** in lieu of cash payment.

26 If available, provide the total number and value of cases adjusted (e.g., bail or fine satisfied) with **community service** in lieu of cash payment.

27 If available, provide the total number and value of cases adjusted (e.g., bail or fine satisfied) by **dismissal of charges** in lieu of cash payment.

Category Exp. (See Category tab for task/activity list)		
1. Telephone Contact	4. Skip tracing	7. DL Hold
2. Written Notices	5. FTD-CDD	8. Private agency
3. Lobby/Registrar	6. FTD-BO	9. Wage/bank garnishment and Lien

Is the program qualified as a comprehensive collection program?

# Annual Financial Report

✓ Missing data

✓ Case counts

✓ Victim restitution

✓ Data NOT separated by Period

CURRENT PERIOD [NEWLY-ESTABLISHED] DELINQUENCY DEBT: FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS											
Year of Cases Established or Referred as Delinquent	Value of Cases Established as Delinquent	Number of Cases with Payment(s) Received [Items 1 and 2]	Gross Revenue Collected	Cost of Collections [Form Code 1003.007] <i>color as negative number</i>	Adjustment: Amount satisfied by Court-ordered Suspension, Dismissal or Alternative Sentence [Item 3]	Discharge from Accountability [Item 3]	Net Value of Newly-Established Delinquent Debt at End of Period [Col. C - E - G - H]	Value of Cases as Installment Agreement [Item 1]	Default Balance Installment Agreement [Item 1]	Percentage of Debt Defaulted On [Installment Agmt.] [Col. F / Col. J]	
Col. A	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	
		55,642	15,242,682								
4,374	4,788,437	5,193	446,438	(27,278)	285,227		4,856,222	5,828,247	275,538	250	
28,181	(64,676,531)	4,294	254,854	(187,444)	48,238		(65,233,307)	3,945,958	2,845,674	295	
55,234	77,815,483	429,885	6,278,883	(16,845,588)	23,478		78,275,888	492,885		100	
128,549	97,188,828	429,885	7,478,932	(16,888,544)	239,238		3,289,749	5,492,382	3,628,369		
PRIOR PERIOD [PREVIOUSLY-ESTABLISHED] DELINQUENCY DEBT: FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS											
Year of Delinquent Debt Period Beginning or Balance from Prior Year(s)	Value of Delinquent Cases at Period Beginning [Ending Balance from Transfer Worksheet]	Number of Cases with Payment(s) Received	Gross Revenue Collected	Cost of Collections [Form Code 1003.007] <i>color as negative number</i>	Adjustment: Amount satisfied by Court-ordered Suspension, Dismissal or Alternative Sentence	Discharge from Accountability	Net Value of Previously-Established Delinquent Debt at End of Period [Col. M - P - R - S]	Value of Cases as Installment Agmt. from Prior Year(s)	Default Balance Installment Agreement	Percentage of Debt Defaulted On [Installment Agmt.] [Col. V / Col. M]	
Col. M	Col. N	Col. O	Col. P	Col. Q	Col. R	Col. S	Col. T	Col. U	Col. V	Col. W	
		47,283	12,185,351								
57,335	49,349,364	49,486	5,675,354	(458,873)	276,244		5,891,282	5,476,249	5,245,848	540	
122,333	(25,633,314)	32,452	252,281	(322,281)	445,232		(25,233,456)	5,193,288	325,493	425	
40,187	42,385,458	38,254	2,328,874	(458,431)	2,845,284		37,429,278	445,382		100	
128,549	189,478,888	89,892	5,249,548	(14,191,731)	3,239,672		474,388,828	6,574,544	5,588,451		
COMBINED: BEGINNING AND ENDING BALANCES; FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS											
Year of Cases Ending Balance	Value of Cases Beginning Balance	Gross Revenue Collected	Cost of Collections [Form Code 1003.007]	Adjustments	Discharge from Accountability	Net Change in Value	Number of Cases - Ending Balance	Value of Cases - Ending Balance	Error Message		
Col. X	Col. Y	Col. Z	Col. AA	Col. AB	Col. AC	Col. AD	Col. AE	Col. AF	Col. AG		
		28,827,333									
51,748	52,742,481	2,822,853	(588,441)	545,488		2,545,587	47,893	18,448,254			
148,218	14,356,336	1,882,152	(498,227)	123,735		1,484,328	483,385	53,293,478			
148,183	119,372,333	3,538,873	(1,653,651)	2,814,682		12,551,564	286,552	187,446,578			
348,849	187,638,636	82,228,648	(2,992,987)	3,529,365		46,258,874	367,557	184,388,362			
COLLECTIONS METRICS FOR FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS											
Year of Period	Police Invoicing	Combined	Formula	Definition							
Col. AH	Col. BI	Col. BJ	Col. BK	Col. BL							
80%	5%	8%	(Collection + Adjustments + Discharge) / Referrals	Measures a collection program's ability to resolve delinquent court-ordered debt, including alternative sentence, community service, respondeo in tenore and discharge.							
80%	2%	7%	(Collection - Adjustments - Discharge)	Measures the amount of revenue collected on delinquent court-ordered debt based on total delinquent accounts referred after adjustments and discharge, including NSF checks.							
VICTIM RESTITUTION AND OTHER JUSTICE-RELATED REIMBURSEMENTS											
Year of Cases - Ending Balance from Prior Year(s)	Value of Cases - [Ending Balance from Prior Year(s)]	Number of Cases Established/ Referred/ Transferred in Period	Value of Cases Established/ Referred/ Transferred in Period	Gross Revenue Collected: Other Justice-Related Reimbursements	Adjustment: Other Justice-Related Reimbursements	Gross Revenue Collected: Victim Restitution [PC1282.4 (f)(1) Only]	Net Change in Value	Number of Cases - Ending Balance	Value of Cases - Ending Balance	Error Message	
Col. CM	Col. CN	Col. CO	Col. CP	Col. CQ	Col. CR	Col. CS	Col. CT	Col. CV	Col. CW	Col. CX	
		361	2,564,558	33,255	318,687	4,432,452	6,819,854	45,488	114,978,483		
12,124	119,288,845	365	2,569,568	33,755	318,687	4,432,452	6,888,854	12,188	114,978,483		

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature



# Performance Report

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Comments are:

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

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

- **Update** systems
- **Share** information
- **Implement** *new* processes
- **Report** complete, accurate data
- **Improve** operational performance



## Poll #3

Court ordered fees that are vacated per statute should be reported as “discharged” on CRT.

- a. True
- b. False

# Ability to Pay (ATP) Update

Nicholas Duffy, Fiscal Analyst

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MyCitations program's pilot period ran from April 2019 through July 2021

That evaluation found litigants are more likely to repay in full as the amount ordered decreases

Cases granted a reduction had a 61% success rate for full repayment

Cases denied relief had only a 29% success rate

The tool enables the court to manage successful resolution of cases = lower caseloads overall

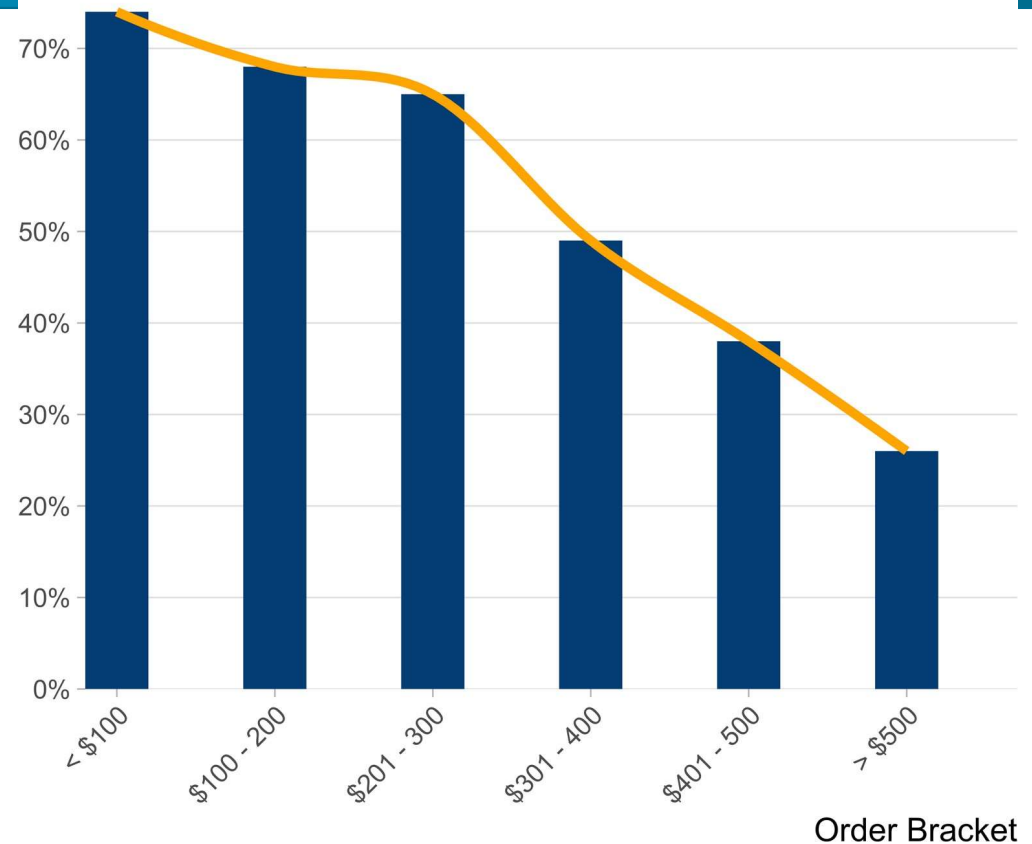


## MEASURING SUCCESS: Repayment

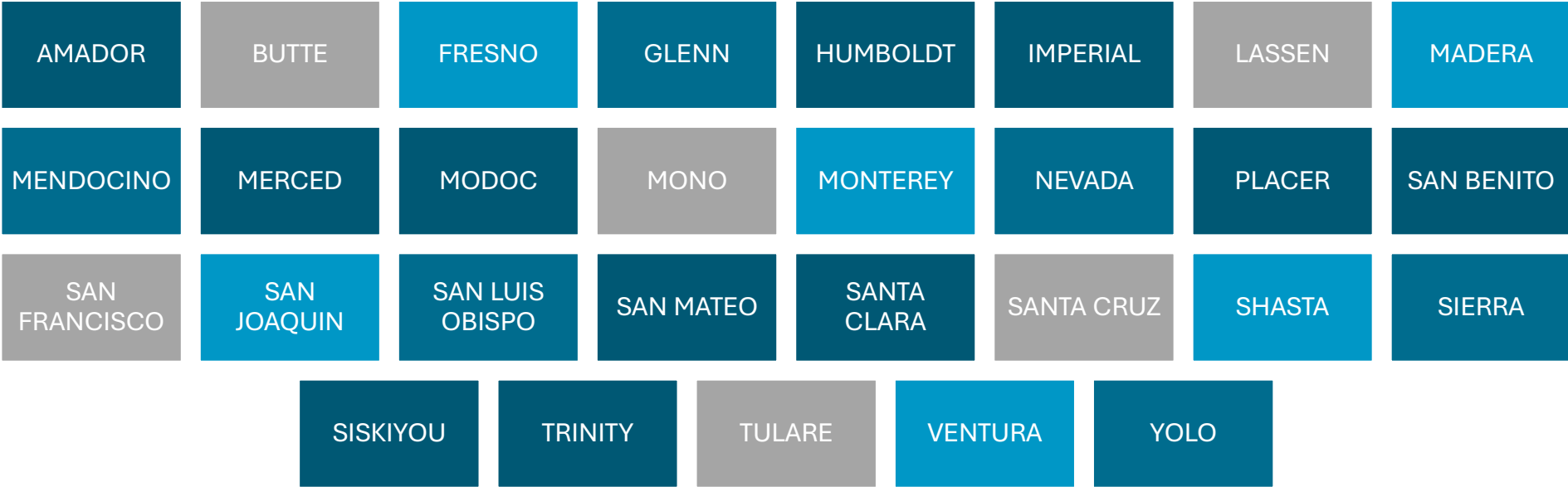
- Success rate expresses the proportion of cases that are fully repaid by the due date set by the court.
- The number of cases that successfully repay their infraction debt increases as the amount ordered decreases.

**In a sample of 12,324 cases, the success rate decreased as the amount ordered increased**

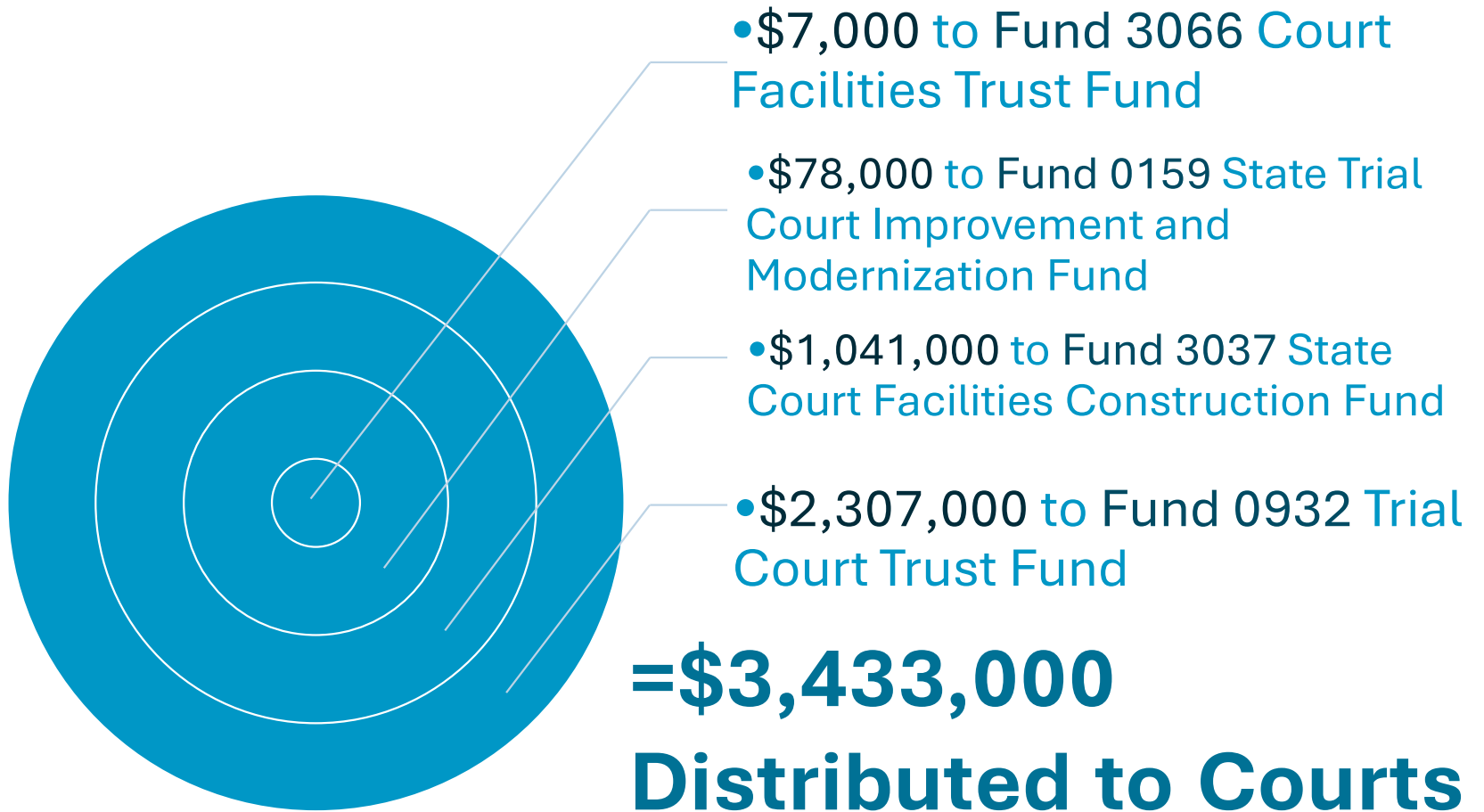
MyCitations case success rate by order bracket



# As of today 29 Courts have been onboarded



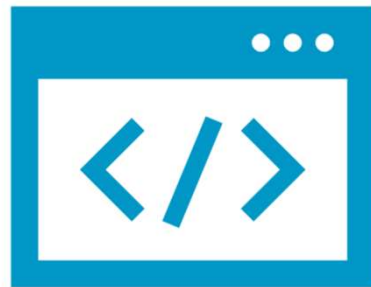
# 2021-22 Backfill figures: (GC 68645.7)





**Find out when your Court begins  
onboarding by going to the ATP  
SharePoint site:**

<https://calcourts02.sharepoint.com/sites/ATPStatewideRollOut>



**Criminal Justice Services Ability to  
Pay Report to Judicial Council:**

<https://jcc.legistar.com/View.ashx?M=F&ID=11695191&GUID=70B48C8A-FE60-48DB-8137-320B528E107D>





STATE OF CALIFORNIA  
**Franchise Tax Board**



STATE OF CALIFORNIA  
**Franchise Tax Board**

# Court-Ordered Debt Collection Program Overview

Lorena Benavidez, Court-Ordered Debt Collection

May 2023



# Program Overview Objectives



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

# Background

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

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

# COD Poll # 1

The Court-Ordered Debt Program has been in existence since which year?

- a. 2004
- b. 2001
- c. 1994
- d. 1992

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

## Courts

- Any type of fines, state or local penalties, bail and forfeitures.
- All offenses involving a violation of the Vehicle Code, and any amounts due pursuant to Section 903.1 of the Welfare and Institutions Code.



# Enrollment

- Memorandum of Understanding
- Onboarding
- Testing

# COD Poll # 2

How often would you have to renew your contract with COD?

- a. Every year
- b. Every three years
- c. Every ten years
- d. Never

# Debt Criteria

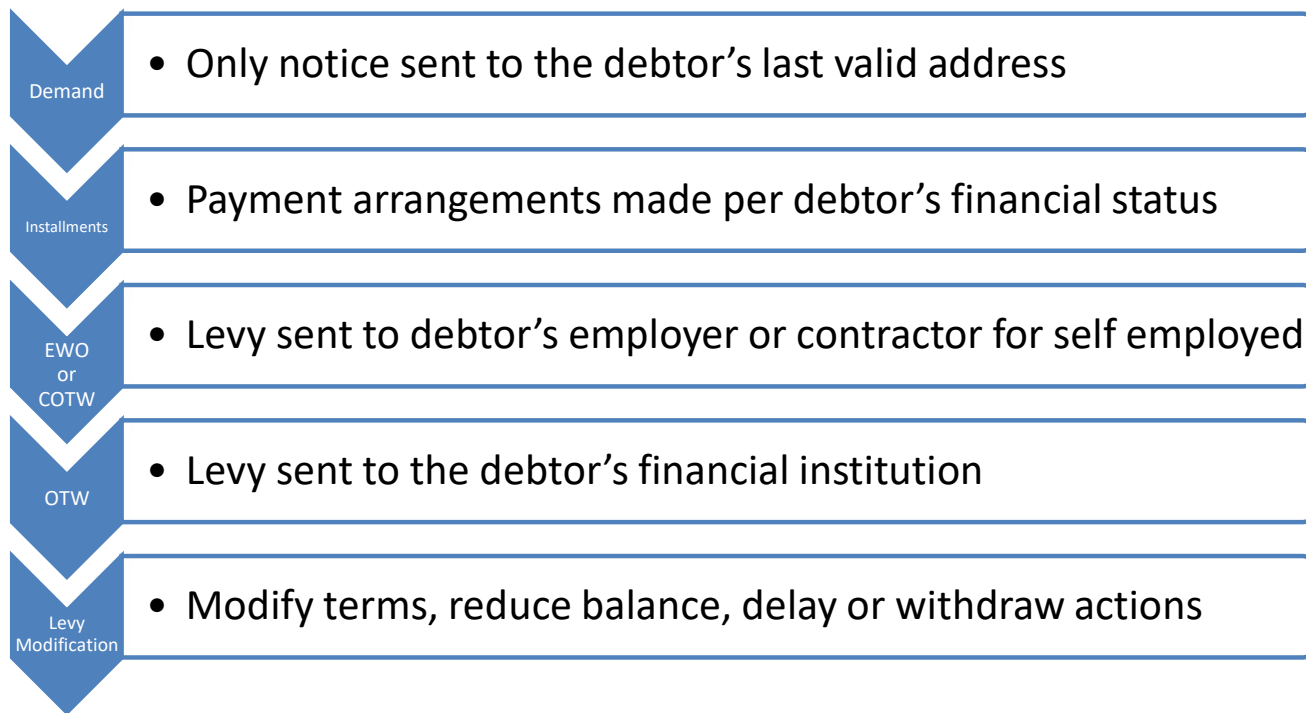
The following criteria must be met when submitting cases:

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

# Collection Notices

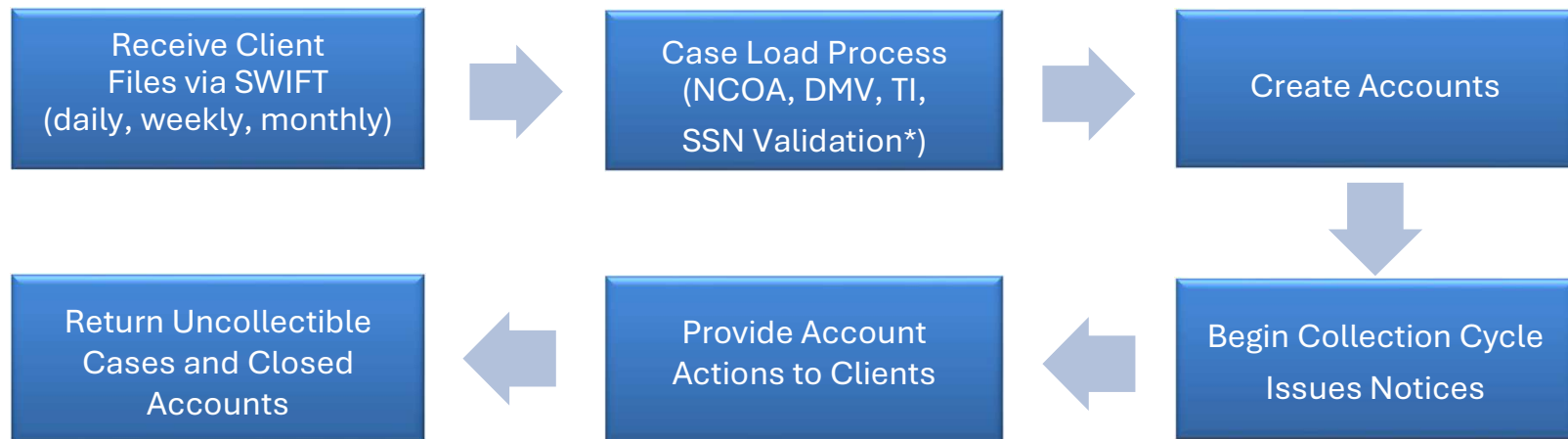


# COD Poll # 3

What collection notices does FTB Court-Ordered Debt issue?

- a. Bank Levies
- b. Wage Garnishments
- c. Demands
- d. All the above

# Automated System Process



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

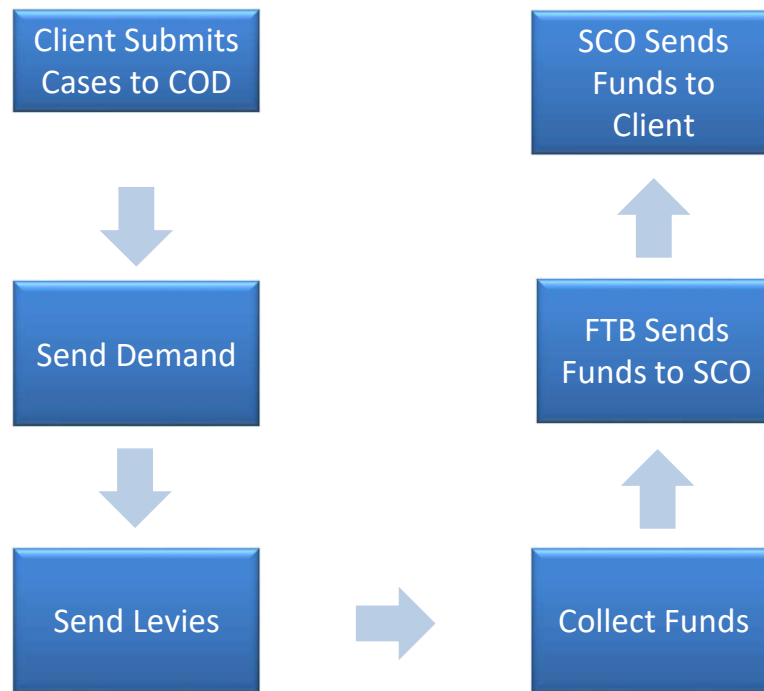
# COD Poll # 4

What system do you use to adjust balances, submit cases or withdrawal from FTB Court-Ordered Debt?

- a. WAVE system
- b. SWIFT system
- c. VOICE system
- d. COD system



# Detailed Collection Cycle



# COD Poll # 5

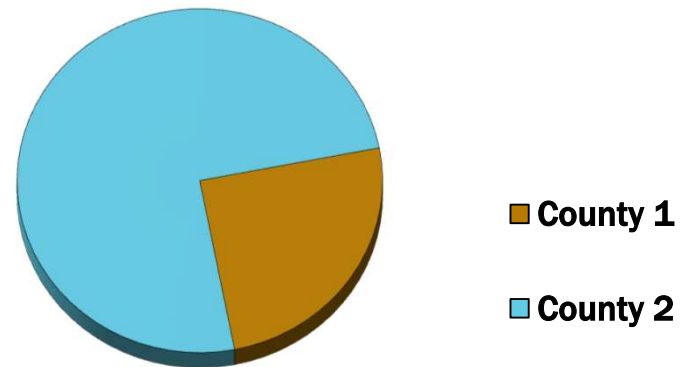
How many total cases/case adjustments can you send to FTB Court-Ordered Debt per day?

- a. 5,000
- b. 10,000
- c. 15,000
- d. 20,000

# Distribution of Funds

## Payments collected are pro-rated

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



# Aged Case Recall Process

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

# Online Services

The screenshot shows the State of California Franchise Tax Board (FTB) website. The top navigation bar includes 'Account', 'Tax Pros', and 'Help'. The main navigation menu has 'File', 'Pay', 'Refund', and 'Forms'. The breadcrumb trail is 'home / pay / collections / court ordered debt / pay your court ordered debt'. The page title is 'Court-ordered debt collections' with the sub-header 'COD'. A left sidebar contains a 'Collections' menu with 'Court-ordered debt collections' and 'Pay your court-ordered debt' (highlighted), and a 'Help with court-ordered debt' link. Below the sidebar is 'Related Content' with links for 'Wage garnishments', 'Bank levies', and 'Lea esta página en español'. The main content area features a 'Pay your court-ordered debt' section with a 'Log in to COD Account' button and text explaining that users need information from a notice to complete payment. Below this is an 'Other payment options' section listing 'Pay by credit card' (with a 2.3% service fee) and 'Pay by check, money order, or cashier's check'. It includes a 'Make sure you:' list with three steps: 1. Make payable to Court-Ordered Debt Collections; 2. Write your full name, account number, and billing number on your payment; 3. Mail your payment and the top part of your notice to the Franchise Tax Board at PO Box 1328, Rancho Cordova CA 95741-1328. A note mentions 'Multiple payment' submission forms. At the bottom, an 'If you can't pay the full amount' section includes a 'Log in to your COD Account' button.

Account Tax Pros Help

STATE OF CALIFORNIA  
Franchise Tax Board

File Pay Refund Forms

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

## Court-ordered debt collections

COD

< Collections

Court-ordered debt collections

Pay your court-ordered debt

Help with court-ordered debt

Related Content

- Wage garnishments
- Bank levies
- Lea esta página en español

### Pay your court-ordered debt

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

Log in to COD Account

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

### Other payment options

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

Make sure you:

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

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

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

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

Log in to your COD Account



## 2022-2023 Fiscal Year Collection Totals

<i><b>Case Inventory</b></i>		<i><b>Collection Notices</b></i>	
New Cases Received	374,342	Demand Notices	486,171
Accepted Cases	302,030	Installment Agreements	35,220
Withdrawn Cases	67,080	Bank Levies	418,983
Returned Cases	386,292	Wage Garnishments	1,132,452
Ending Inventory	(151,342)	<b>Total Collection Activities</b>	<b>2,079,504</b>

# Case Highlight

A COD account had seven active cases with an original balance of \$196,075. The first demand notice was issued on July 18, 2019, for \$59,525. With no contact from the debtor, an Earnings Withholding Order (EWO) was issued on March 16, 2020, where we received a levy response of “employed.” In June 2020 we started to receive garnishment payments ranging from \$269 to \$5,900 however, there was still no contact from the debtor. Due to the client sending additional cases the balance increased, and another demand notice was issued in May of 2021 for \$188,188.

In August 2021 we stopped receiving EWO payments therefore, an Order to Withhold (OTW) was issued to Bank of America with the current balance of \$186,519. The levy response was coded no funds. The system issued an OTW to the next available bank, JP Morgan Chase. The system received payment in full for the amount requested and the account was closed, paid in full. COD collected a total of \$205,696 on behalf of our client.

# Keys to Our Success

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



# Updates

- Remote Agent
- Revenue
- Legislation/Adjustments

# Program Support

## Court-Ordered Debt Client Services

Phone: 916.845.7503

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

# Contact Information

- Jennifer Jacobsen, Program Supervisor  
916.845.5118, [Jennifer.Jacobsen@ftb.ca.gov](mailto:Jennifer.Jacobsen@ftb.ca.gov)
- Lorena Benavidez, Program Supervisor  
916.845.3513, [Lorena.Benavidez@ftb.ca.gov](mailto:Lorena.Benavidez@ftb.ca.gov)
- Rashan Anderson, Program Supervisor  
916.845.5238, [Rashan.Anderson@ftb.ca.gov](mailto:Rashan.Anderson@ftb.ca.gov)
- Crystal Berrian, Program Manager  
916.845.3546, [Crystal.Berrian@ftb.ca.gov](mailto:Crystal.Berrian@ftb.ca.gov)



.....

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

.....



STATE OF CALIFORNIA  
**Franchise Tax Board**



STATE OF CALIFORNIA  
**Franchise Tax Board**

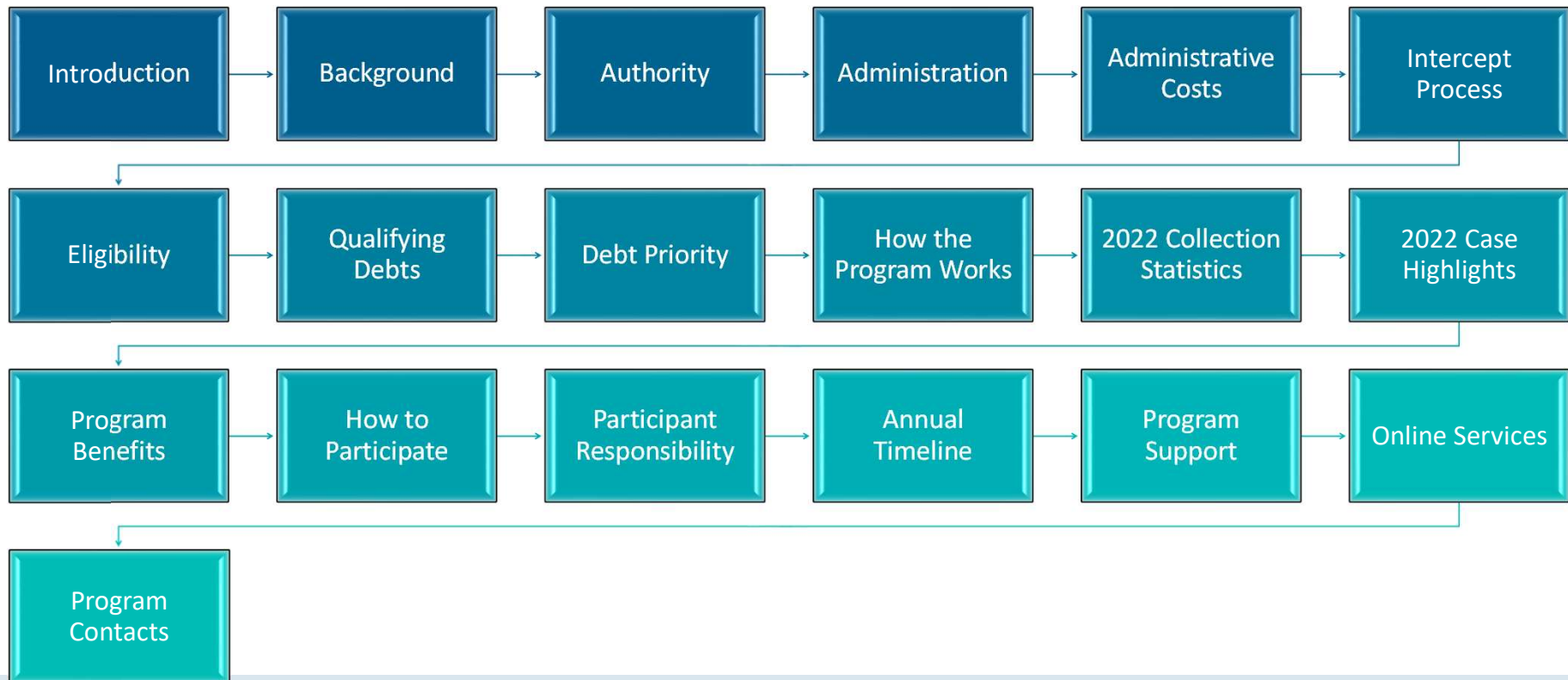
# Interagency Intercept Collection (IIC) Program Overview

Rikki Saldaña, Interagency Intercept Collection Program

May 2023



# Program Overview Objectives



# Introduction

- Many California taxpayers do not pay delinquent debts to government agencies and California colleges. Yet, these individuals are scheduled to receive state payments that include Franchise Tax Board (FTB) personal income tax refunds, Unclaimed Property Division (UPD) claim payments, or California State Lottery winnings.
- We help government agencies collect past due debt from individuals.



# IIC Poll # 1

The IIC Program has been in existence since which year?

- a. 1929
- b. 1975
- c. 1989
- d. 2019

# Background

1975

- Personal Income Tax Refunds

2009

- Unclaimed Property Payments

1984

- California State Lottery Winnings

# Authority

Authorized by  
California  
Government Code  
(GC) Sections  
12419.2-3,  
12419.5, and  
12419.7-12

Provides general authority for the IIC Program.

---

Establishes debt priorities.

---

Identifies authorized debts, payments, and participating agencies.

---

Requires administrative cost reimbursement.

---

# Administration

## State Controllers Office

- Approves agency participation in the program.
- Approves debt types.
- Determines priority for certain account types\*

## Franchise Tax Board

- Administers the Interagency Intercept Collection Program on behalf of the State Controller's Office (SCO).

## IIC Poll #2

The Franchise Tax Board administers the Interagency Intercept Collection Program on behalf of the State Controller's Office.

- a. True
- b. False

# Administrative Costs

- Up to \$10 per successful offset.
- SCO and FTB calculate the program's annual cost.
- Program's costs are divided by the number of successful offsets for that year.
- Program fee may vary each year.
- In April or May, SCO sends a billing invoice for any successful offsets that occurred during the previous calendar year.

# Intercept Process

Agency sends debt file to Franchise Tax Board (FTB)



```
graph TD; A[Agency sends debt file to Franchise Tax Board (FTB)] --> B[FTB collects funds from tax refunds, lottery winnings, or unclaimed property]; B --> C[FTB directs funds to State Controller's Office (SCO)]; C --> D[SCO credits funds to appropriate participating agency];
```

The diagram illustrates the intercept process through four sequential steps, each contained within a horizontal bar that steps down from left to right. The first bar is dark blue, and the subsequent three are teal. Downward-pointing arrows connect the right side of one bar to the left side of the next, indicating the flow of the process.

FTB collects funds from tax refunds, lottery winnings, or unclaimed property

FTB directs funds to State Controller's Office (SCO)

SCO credits funds to appropriate participating agency

# IIC Poll # 3

The IIC Program collects the money from which sources?

- a. Personal Income Tax Refunds
- b. Lottery Winnings
- c. Unclaimed Property
- d. All the above



# Eligibility

- A California state, city, county agency, or special district.
- A California state college, community college district, or other post-secondary educational institution.

# Qualifying Debts

## State Agencies

- Any debt type

## Counties and Cities

- Property tax, delinquent fines, bails, vehicle parking penalties, court-ordered payments, other permitted debts

## California colleges

- Delinquent registration, tuition, bad check fees, library fines, federally subsidized student loans, or other permitted debts.

## Special Districts

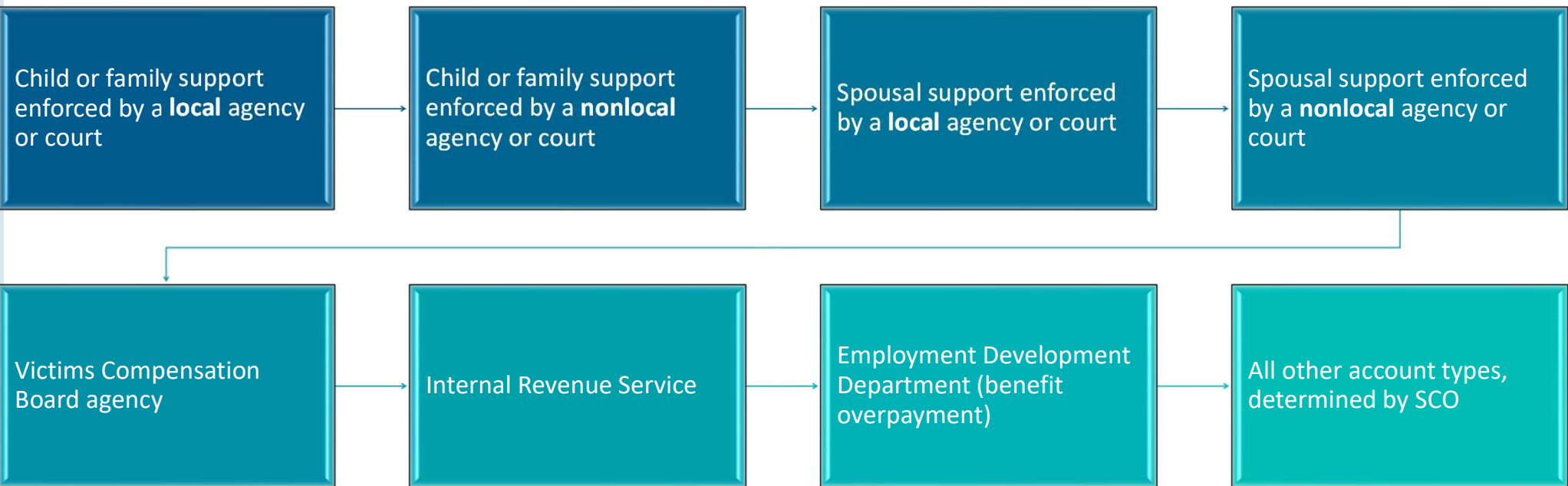
- Water bills, waste disposal fees, and fire inspection fees.

## IIC Poll # 4

The IIC Program helps government agencies collect past due debt from individuals.

- a. True
- b. False

# Debt Priority



# 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.
- When an offset takes place, we will mail the debtor a notice.

# 2022 IIC Program Statistics

## Calendar Year 2022 Collection Totals

Intercept Source:	Intercepts	Redirected Revenue
Personal Income Tax	783,292	\$287,810,640
Lottery Winnings	8,054	\$6,192,902
Unclaimed Property	20,227	\$6,722,535
<b>Total</b>	<b>811,573</b>	<b>\$300,726,077</b>

Calls Received	16,162
Calls Answered	14,813
% Answered	92%
Number of Staff	7



# IIC Poll # 5

In calendar year 2022, IIC redirected over \$300 million dollars.

- a. True
- b. False

# Case Highlights

In June 2022, a debtor had unclaimed property and submitted the forms to the SCO Unclaimed Property Division. The debtor's claim was for \$70K. The debtor had a balance due with FTB and all the funds were collected and applied to their FTB account.

In a case involving a lottery winner a debtor submitted a winning lottery ticket to the CA Lottery. The debtor's winnings were \$2.2 million. Nearly \$74K was redirected to Department of Child Support Services and California State University, East Bay.

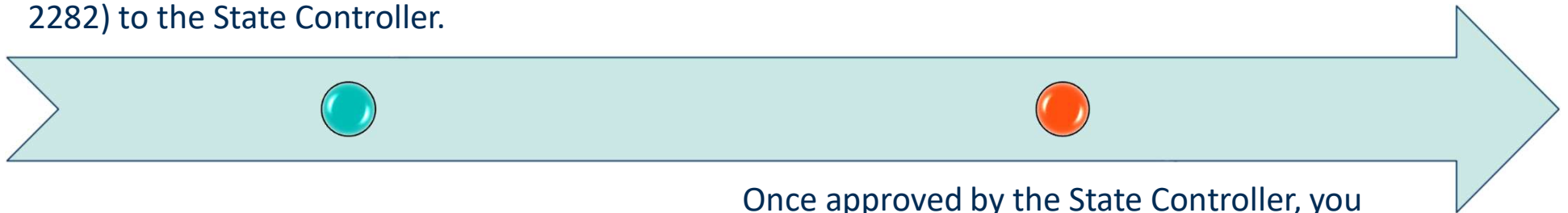


# Program Benefits

- Additional revenue source
- Differ from other collection services
- Low cost collection alternative, approximately \$2.50 - \$3.00 per offset, fees may vary each year.

# How to Participate

Send the Initial Request to Participate (FTB 2282) to the State Controller.



Once approved by the State Controller, you will contact FTB with Intent to Participate

# Participant Responsibility

---

Submit annual updates.

---

Modify accounts when balances change.

---

Refund debtors any overpayments.

---

Provide timely customer service to debtors.

---

Pay the annual Intercept Program service fee.

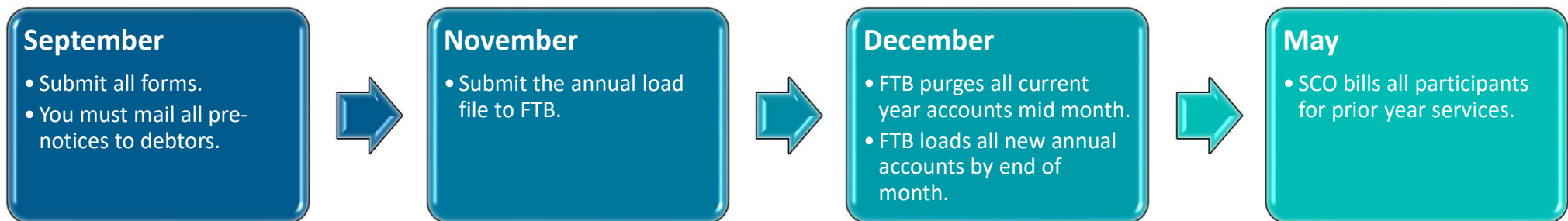
---

Follow the confidentiality guidelines.

---

Recognize that unauthorized disclosure of confidential information is a crime.

# Annual Timeline



# Coming Soon - Record Layout Changes

The following data elements will be revised/added to the record layout:

## Agency Code

- Expanded field length

## Debtor SSN

## Debtor Name

- Full Last Name
- Full First Name
- Middle Initial
- Suffix

## Debt Amount

## Account Number

# Modification File Record Layout

The new record layout will no longer require participants to designate their requests as either add, change or delete.

Modification files will be processed as add, change or delete based on replacement logic.

- Record does not exist = Add
- Record does exist and request is non-zero = Change
- Record does exist and request is zero = Delete

# Program Support

IIC staff can answer program questions or provide services and support:

- Assist agency staff with answering debtor questions.
- Provide copies of missing reports.
- Assist in reconciling weekly reports to monthly fund transfer.
- Assist agency with registering for SWIFT.
- Answer billing questions.

# Online Services

## Interagency Intercept | FTB.ca.gov

The screenshot displays the FTB.ca.gov website interface. At the top, there is a navigation bar with the FTB logo, "STATE OF CALIFORNIA Franchise Tax Board", and links for "File", "Pay", "Refund", and "Forms". A secondary navigation bar includes "MyFTB account", "Tax Pros", "Help", "Translate", and a search icon. The main content area features a breadcrumb trail: "home / pay / collections / interagency intercept". The title "Interagency intercept" is prominently displayed, followed by the subtitle "Collections for other agencies". On the left side, a sidebar menu lists "Collections" (with a sub-item "Interagency intercept" highlighted), "Apply", "Manage accounts", "Help with interagency intercept", and "IIC Program Overview". The main content area includes an "Overview" section with a list of four steps: 1. An agency sends FTB information about a debt; 2. FTB collects the money from tax refunds, lottery winnings, or unclaimed property; 3. The State Controller sends the agency the money; 4. The agency applies the money to that debt. Below this, it states that agencies can include CA cities, schools, counties, and other state agencies. A link is provided for "Interagency Intercept Collection Program Participation Guide". A "Common debts" section lists: Fines, Parking citations, Tolls, Fees, and Tuition.



# Program Contacts

## Contact Interagency Intercept Collections staff



### Individuals

(866) 563-2375

### Agencies

(916) 845-5344



### Fax

(916) 843-2460



### Email

[iicgroup@ftb.ca.gov](mailto:iicgroup@ftb.ca.gov)



### Mail

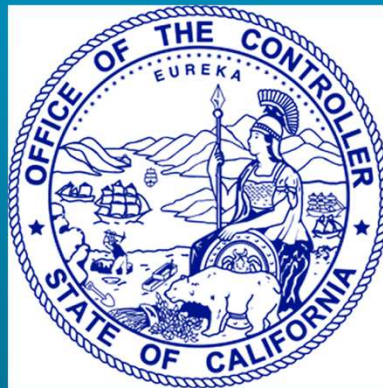
Interagency Intercept Collection Program MS A116

Franchise Tax Board

PO Box 2966

Rancho Cordova CA 95741-2966

# Trial Court Revenue Distribution Training Spring 2023



MALIA M. COHEN  
California State Controller

# Introduction

## **Trial Court Revenue Distribution Guidelines**

- Henry Mathews, Policy Analyst, Local Government Policy Unit

## **TC-31 Forms**

- Marieta Delfin, Supervisor, Tax Accounting Unit

## **Common Audit Findings**

- Doug Brejnak, Staff Management Auditor (Specialist)

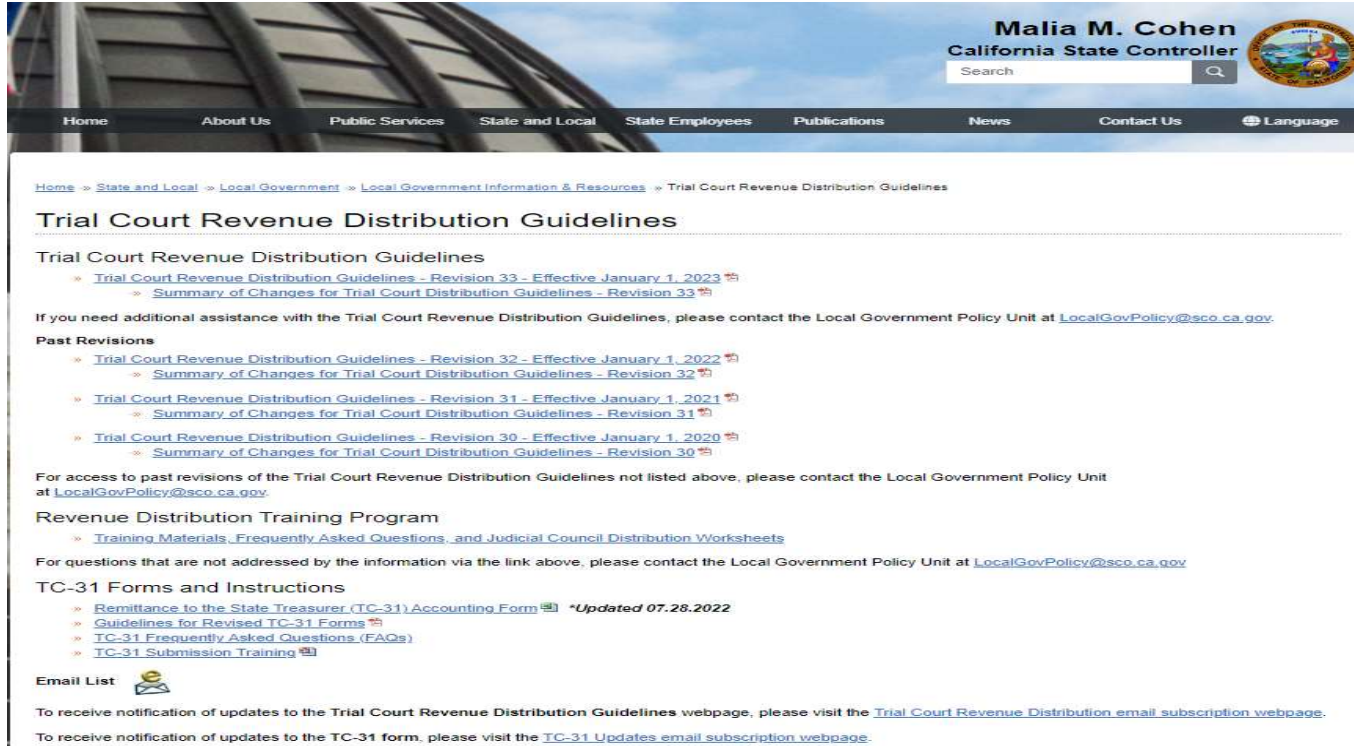
If you have any questions related to trial court revenue distribution, please email [LocalGovPolicy@sco.ca.gov](mailto:LocalGovPolicy@sco.ca.gov).

# Overview of SCO Guidance

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

# SCO Trial Court Website

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



The screenshot displays the website for Malia M. Cohen, California State Controller. The header includes the name and title, a search bar, and the state seal. A navigation menu lists: Home, About Us, Public Services, State and Local, State Employees, Publications, News, Contact Us, and Language. The main content area features a breadcrumb trail: Home > State and Local > Local Government > Local Government Information & Resources > Trial Court Revenue Distribution Guidelines. The title is "Trial Court Revenue Distribution Guidelines". Below this, it lists the current guidelines: "Trial Court Revenue Distribution Guidelines - Revision 33 - Effective January 1, 2023" and a "Summary of Changes for Trial Court Distribution Guidelines - Revision 33". A contact instruction follows: "If you need additional assistance with the Trial Court Revenue Distribution Guidelines, please contact the Local Government Policy Unit at [LocalGovPolicy@sco.ca.gov](mailto:LocalGovPolicy@sco.ca.gov)". A "Past Revisions" section lists previous versions: Revision 32 (Effective January 1, 2022), Revision 31 (Effective January 1, 2021), and Revision 30 (Effective January 1, 2020), each with a summary of changes link. Another contact instruction is provided: "For access to past revisions of the Trial Court Revenue Distribution Guidelines not listed above, please contact the Local Government Policy Unit at [LocalGovPolicy@sco.ca.gov](mailto:LocalGovPolicy@sco.ca.gov)". A "Revenue Distribution Training Program" section lists "Training Materials, Frequently Asked Questions, and Judicial Council Distribution Worksheets". A note states: "For questions that are not addressed by the information via the link above, please contact the Local Government Policy Unit at [LocalGovPolicy@sco.ca.gov](mailto:LocalGovPolicy@sco.ca.gov)". The "TC-31 Forms and Instructions" section lists: "Remittance to the State Treasurer (TC-31) Accounting Form" (Updated 07.28.2022), "Guidelines for Revised TC-31 Forms", "TC-31 Frequently Asked Questions (FAQs)", and "TC-31 Submission Training". An "Email List" section includes an envelope icon and two subscription links: "To receive notification of updates to the Trial Court Revenue Distribution Guidelines webpage, please visit the [Trial Court Revenue Distribution email subscription webpage](#)." and "To receive notification of updates to the TC-31 form, please visit the [TC-31 Updates email subscription webpage](#)."

# SCO Trial Court Website, cont.

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

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

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

# Trial Court Guidelines - Overview

## Trial Court Guidelines:

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

# TC Guidelines – Overview, cont.

## Changes to Trial Court Guidelines

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



# Trial Court Revenue Distribution Guidelines

The *Trial Court Revenue Distribution Guidelines* provide direction on the distribution of fees, fines, forfeitures, penalties, and assessments resulting from criminal and civil violations. (*Government Code §71380*)

# Types of Trial Court Revenue

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

**Fines** – a sum imposed as punishment

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

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

# Standard Criminal/Traffic Fine Equation

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

# Fines, Penalties, and Assessments: Part I

Base fines are typically increased by the following:

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

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

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

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

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

*\*(or portion thereof – round UP)*

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

These penalties apply to all criminal fines unless otherwise specified.

# Fines, Penalties, and Assessments: Part II

All criminal convictions are subject to:

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

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

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

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

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

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

# Distribution of Trial Court Revenue

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

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

# Penal Code §1463.002

## **PEN §1463.002:**

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

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

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

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



# Research: Four Steps

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

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

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

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

# Legislative Information: LegInfo

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

The screenshot displays the California Legislative Information website. At the top, there is a navigation bar with links for "skip to content", "home", "accessibility", "FAQ", "feedback", "sitemap", and "login". Below this is a header with the California State Capitol logo and the text "California LEGISLATIVE INFORMATION". A secondary navigation bar contains tabs for "Home", "Bill Information", "California Law", "Publications", "Other Resources", "My Subscriptions", and "My Favorites".

The main content area is divided into three columns. The left column features a "TODAY'S SCHEDULE" for Monday, Jan 9, 2023, with links for "FLOOR SCHEDULE", "ASM. CHECK-IN SESSION STATE CAPITOL", and "SENATE FLOOR SESSION STATE CAPITOL". The middle column, titled "WELCOME", provides a general overview of the site and includes two search sections: "Quick Bill Search" and "Quick Code Search". The "Quick Bill Search" section has input fields for "Bill Number" (with "AB1 or ab 1 or ABX1-1" as an example) and "Keywords(s)", along with a "Go" button. The "Quick Code Search" section has a "Code" dropdown menu (set to "Select Code"), a "Code Section" dropdown menu (set to "1 or 2 or 1001"), and a "Keywords(s)" input field, also with a "Go" button. The right column contains three sections: "Daily Updates" with links for "Assembly Updates" and "Senate Updates"; "Daily Files" with links for "Assembly" and "Senate"; and "Quick Links" with links for "Senate Video Archive", "Assembly Video Archive", "Downloadable Database", "CA Agency Reports", and "Register to Vote".

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

# LegInfo: Researching the Codes

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

The screenshot displays the LegInfo website interface. At the top, there is a navigation bar with the California State Capitol logo and the text "California LEGISLATIVE INFORMATION". To the right of the logo, there are links for "skip to content", "home", "accessibility", "FAQ", "feedback", "sitemap", and "login". Below the navigation bar is a "Quick Search" section with a dropdown menu for "Bill Number" and a search button labeled "go".

The main content area is titled "California Law >> Code Search". It features two tabs: "Code Search" (which is active) and "Text Search". Below the tabs, there is a search form with a "Code:" dropdown menu set to "Select Code", a "Section:" dropdown menu set to "1 or 2 or 1001", and a "Search" button. To the right of the search form is a help icon.


The search results are displayed in a grid format, listing 29 California codes with their abbreviations:

- [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](#)
- [Welfare and Institutions Code - WIC](#)

# LegInfo: Viewing the Codes

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

**Code Search** | Text Search

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

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

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

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

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

# Reading Entries in the *Guidelines*

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

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

# Reading Entries in the *Guidelines*

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

## **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 33 of the *Trial Court Revenue Distribution Guidelines* was released in December 2022, and reflected changes due to legislation signed into law last year. The following slides include a list of those changes.

Note: The acronyms used for the code sections have been updated on Revision 33 in order to make them consistent with the acronyms used on the Leginfo website.

# Updates Due to Legislation

Added, Amended Or Removed	Code Section	Description
Added	PEN 243.4(e)(1)	<p>If the defendant was an employer and the victim was an employee of the defendant, the misdemeanor sexual battery shall be punishable by a fine not exceeding three thousand dollars (\$3,000)</p> <p>Any amount of a fine above two thousand dollars (\$2,000) which is collected shall be transmitted to the State Treasury and, upon appropriation by the Legislature, distributed to the Civil Rights Department to enforce the California Fair Employment and Housing Act. However, in no event shall an amount over two thousand dollars (\$2,000) be transmitted to the State Treasury until all fines, including any restitution fines that may have been imposed upon the defendant, have been paid in full.</p>
Added	WIC 730	<p>When a minor is adjudged a ward of the court as specified, the court may order the ward to make restitution, or pay a fine up to two hundred fifty dollars (\$250) for deposit in the county treasury subject to the ability to pay.</p>
Amended	PEN 1214.1	<p>Civil assessments imposed prior to June 30, 2022 are unenforcable and uncollectible, and outstanding balances are to be vacated. Civil assessments imposed after July 1, 2022 are reduced from a maximum of \$300 to \$100, to be distributed to the state General Fund.</p>
Repealed	GOV 76223	<p>Repealed as of June 30, 2022.</p>
Amended	PEN 1203.4	<p>No reimbursement required per Section 1203.426, for a person seeking relief pursuant to this section and who meets the criteria set forth in GOV 68632.</p>
Amended	PEN 1203.41	<p>No reimbursement required per Section 1203.426, for a person seeking relief pursuant to this section and who meets the criteria set forth in GOV 68632.</p>



# Updates Due to Legislation, cont.

Added, Amended Or Removed	Code Section	Description
Amended	PEN 1203.42	No reimbursement required per Section 1203.426, for a person seeking relief pursuant to this section and who meets the criteria set forth in GOV 68632.
Amended	PEN 1203.45	No reimbursement required per Section 1203.426, for a person seeking relief pursuant to this section and who meets the criteria set forth in GOV 68632.
Added	PRC 42474	A Civil penalty in an amount of up to \$5,000 per offense may be imposed by a superior court for each sale of covered electronic device for which a covered electronic waste recycling fee or covered battery-embedded waste recycling fee, as applicable, has not been paid pursuant to Section 42464. Any fines or penalties collected pursuant to this chapter shall be deposited in the Electronic Waste Penalty Subaccount. The funds in this subaccount may be expended by CalRecycle or DTSC only upon appropriation by the Legislature.
Added	WIC 5979	If, at any time during the CARE process, the court finds that the county or other local government entity is not complying with court orders, the court shall report that finding to the presiding judge of the superior court or their designee - A fine in an amount of up to one thousand dollars (\$1,000) per day, not to exceed \$25,000 for each individual violation identified in the order imposing fines. Funds collected pursuant to this subdivision shall be deposited in the CARE Act Accountability Fund.
Repealed	CCP 1134	Repealed as of January 1, 2023.

## Poll #2

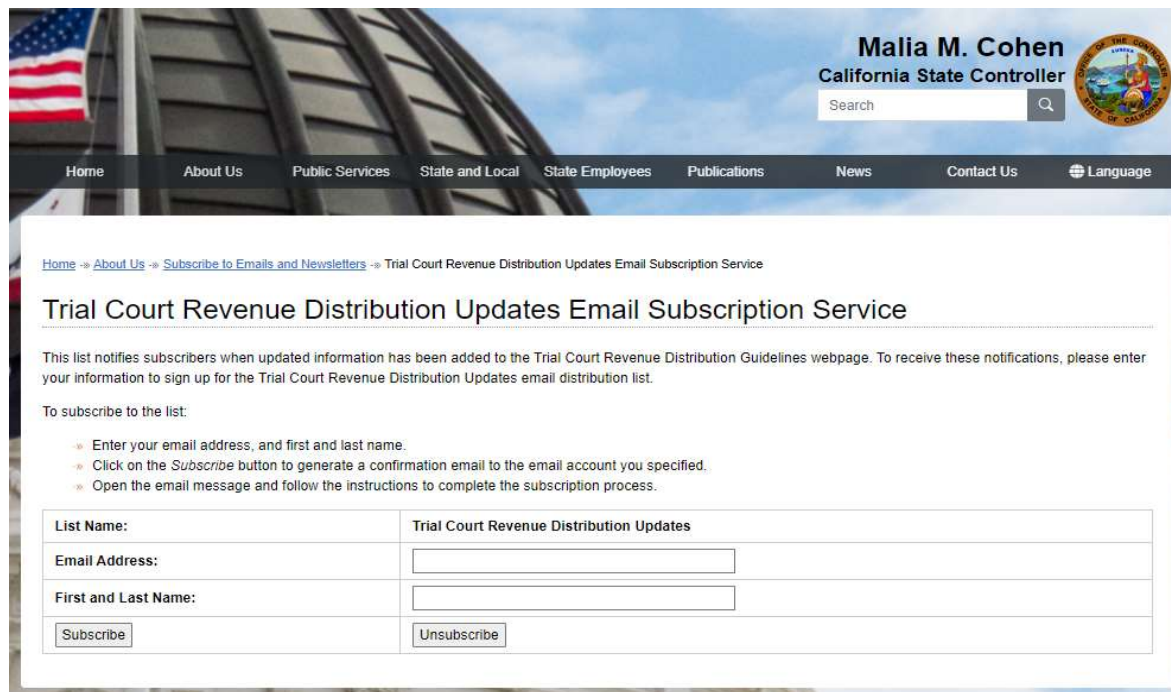
A court may impose a civil assessment of up to \$300 for failure to appear or failure to pay.

- a. True
- b. False

# Listserv Notifications

To receive automatic notification of updates to the *Guidelines*, including Urgency Legislation updates, please visit our website at:

[http://www.sco.ca.gov/ard\\_trial\\_courts\\_notification\\_email.html](http://www.sco.ca.gov/ard_trial_courts_notification_email.html)



The screenshot shows the website of Malia M. Cohen, California State Controller. The page is titled "Trial Court Revenue Distribution Updates Email Subscription Service". It includes a search bar, a navigation menu, and a form for signing up for the email distribution list. The form has fields for "List Name", "Email Address", and "First and Last Name", along with "Subscribe" and "Unsubscribe" buttons.

**Malia M. Cohen**  
California State Controller

Search

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

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.

**On the SCO Trial Court Website.**

## Revenue Distribution Training Program

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

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

## TC-31 Forms and Instructions

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

**On the Revenue Distribution Training Website**

## Check Trial Court Revenue Distribution Resources:

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

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

# Frequently Asked Questions (FAQ)

The Master FAQs contain over 200 responses in eight categories:

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

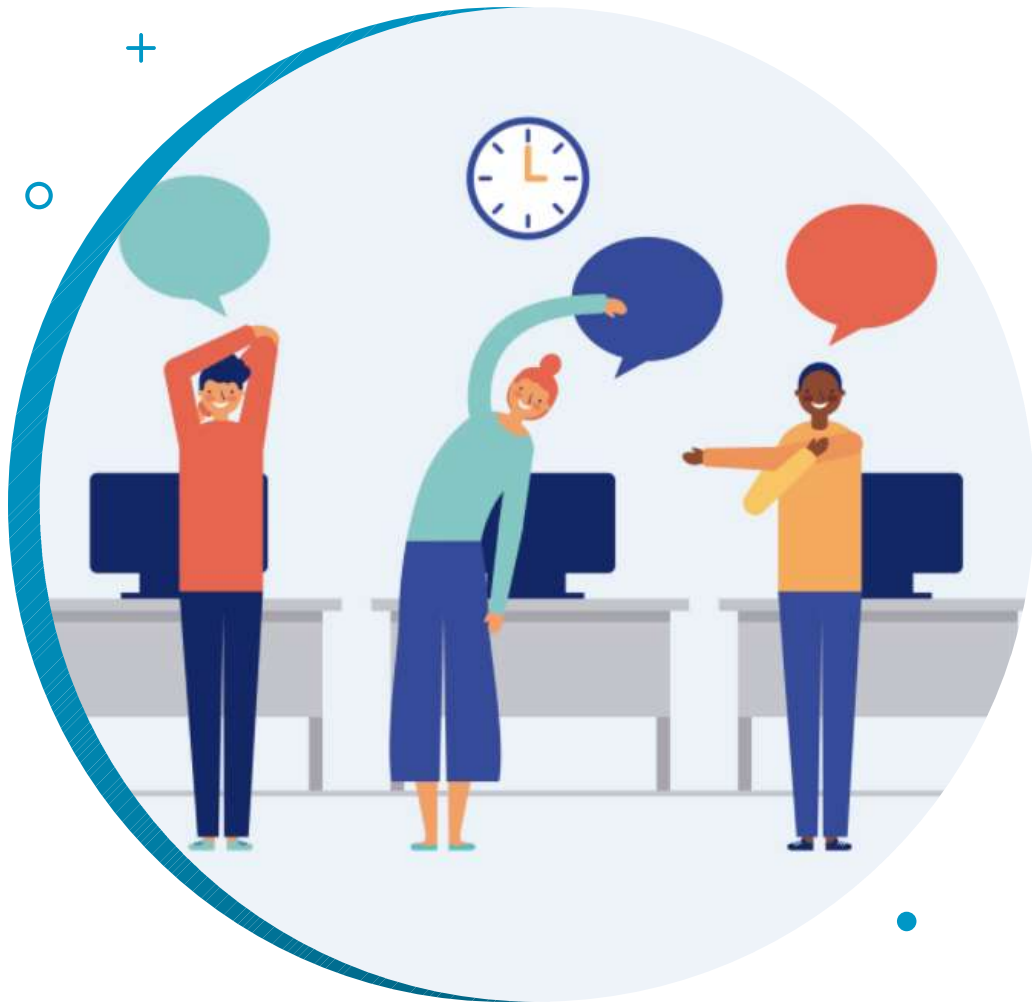
Each entry includes the date it was last updated.

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

# SCO Distribution Contact Information

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

MALIA M. COHEN  
California State Controller



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

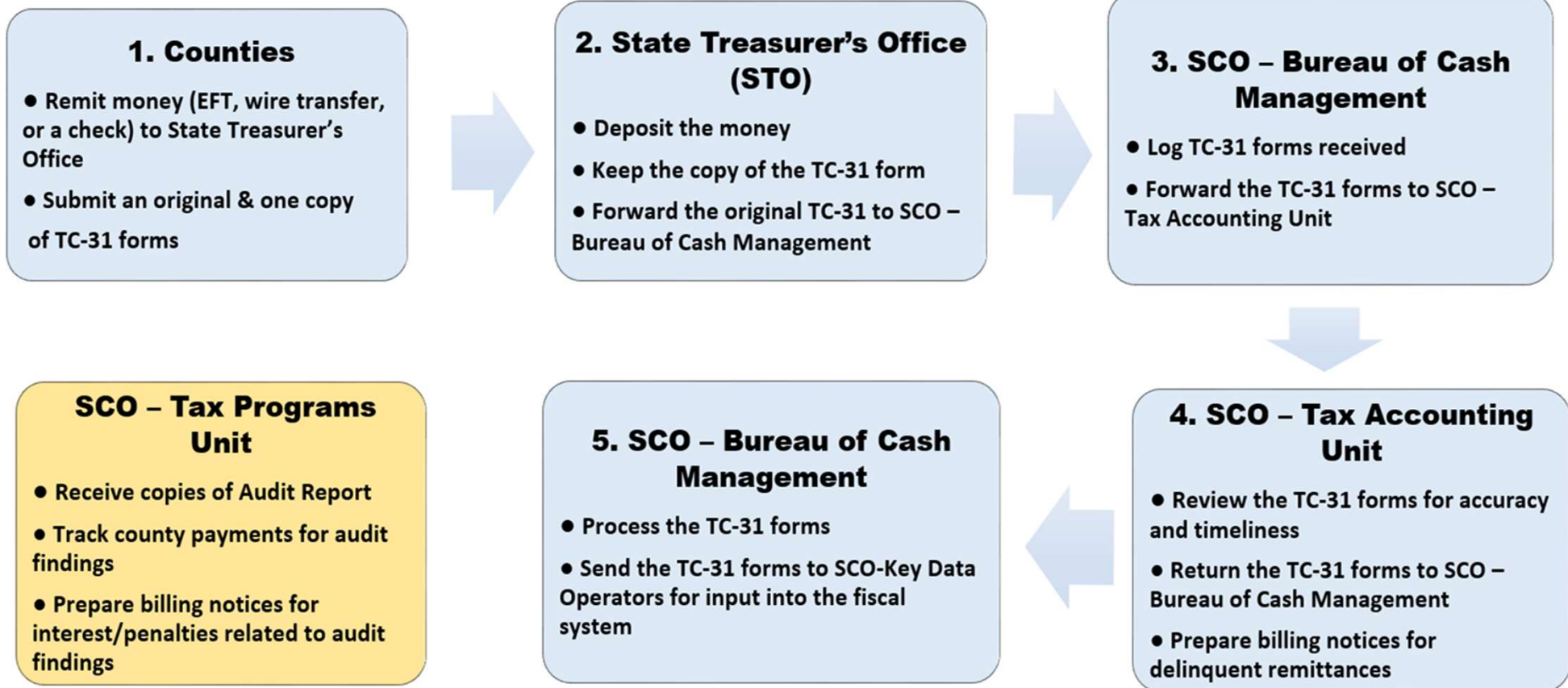
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# Report to State Controller of Remittance to State Treasurer (TC-31)

- TC – 31 Process
- Resources and Links
- Contacts



# TC – 31 Process



# TC – 31 Resources




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

## Revenue Distribution Training Program

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

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

## TC-31 Forms and Instructions

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

## Email List



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

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



# TC - 31 Resources

[https://www.sco.ca.gov/Files-ARD-Local/remittc\\_tc31.xlsx](https://www.sco.ca.gov/Files-ARD-Local/remittc_tc31.xlsx)

CO		COUNTY NAME - NUMBER			
CO		CO			
REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER - TC-31					
COUNTY NAME - NUMBER:					
COLLECTIONS FOR THE MONTH OF [M] / [Y]:					
AMOUNT	REVENUE	IN	OUT	AMOUNT	DESCRIPTION
					General Fund - Penal Code 1465.7; AB 3883 - 28% surcharge on
					Animals/Fees
					General Fund - Penal Code 1216.4 - Civil Assessments
					General Fund - Health & Safety 11872.5 - Criminal Justice Lab Fee;
					Health & Safety 11882 - State Fee
					General Fund - Penal Code 238.3 - Fiscal Controlling
					General Fund - Penal Code 238.3 - Special Subsequent Conditions
					General Fund - Health & Safety 11405 - Board Fee/Allowance (1405)
					General Fund - Penal Code 1465.21(a) - Unlicensed Motorists (1465)
					General Fund - Vehicle Code 48225(a)
					General Fund - Health & Safety 18225 - State penalty on food
					Abuse/Assault
					Motor Vehicle Revenue - Vehicle Code 14500(a); AB 2433 - Traffic
					violations subject to Civil Penalties and Court Costs Fee
					Motor Vehicle Revenue - Penal Code 1465.21(b) - Unlicensed
					motorists (1465.21(b))
					State Fire Marshal License Fee - Health & Safety 12185 -
					Registration/Exam Fee
					Soil Conservation Fee - CC 54289 - Williamson Act - Controlling
					At-Court
					Trial Court Improvement Fee - Government Code 68038.8 - 2%
					Administrative
					Trial Court Improvement Fee - CC 77285 - 50% Excess
					Fee & Court Proceedings Fee - Fee & Court 11883 - Fee & Court
					Proceedings Fee
					Fee & Court Proceedings Fee - Fee & Court 12824 - 100% - Special
					Justice Program
					Fee & Court Proceedings Fee - Fee & Court 11881
					Realtime Fee - Penal Code 1282.4, VM 738.6
					Realtime Fee - PC 234 - Children's Travel Fee
					Realtime Fee - Penal Code 1881.58 - Diversion Realtime Fee
					Realtime Fee - Penal Code 1282.41 - Conditional Release
					Realtime Fee
					Realtime Fee - Penal Code 1465.18 - DUI Fees; Health & Safety
					Code 115181(a)(1)
<b>TOTAL</b>					

TO STATE CONTROLLER: I hereby certify that the foregoing report, as it relates to the amount reported, is correct and true to the best of my knowledge and belief, and that the amount reported hereon is in accordance with Sections 18509 and 18508 of the Government Code. Realtime has been made to the State Treasurer.

(SIGNED) \_\_\_\_\_ DATE \_\_\_\_\_

OFFICIAL TITLE \_\_\_\_\_

CONTACT PERSON \_\_\_\_\_

PHONE \_\_\_\_\_ E-MAIL ADDRESS \_\_\_\_\_

ADDRESS \_\_\_\_\_

Form TC 31 Rev 1/2002 Page 1 of 1

Original & Duplicate - State Treasurer Triplets - Realtime

# TC – 31 Resources

[Home](#) » [State and Local](#) » [Local Government](#) » [Local Government Information & Resources](#) » [Trial Court Revenue Distribution Guidelines](#) » [TC-31 Frequently Asked Questions](#)

## TC-31 Frequently Asked Questions

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- » [Where can I find the TC-31 form?](#)
- » [Is there a schedule showing the deadlines to remit collections with the TC-31?](#)
- » [Where can I subscribe for TC-31 updates?](#)
- » [Where do I submit the TC-31 form?](#)
- » [Whom can I contact for any TC-31 questions?](#)
- » [For audit finding, penalty and interest matters, whom do I contact?](#)
- » [For questions on revenue distribution, whom do I contact?](#)
- » [Whom do I contact for electronic payments?](#)
- » [Whom do I contact for the 50/50 Excess Split Revenue Computation Form?](#)








# TC – 31 Resources

## Delinquent Date Schedule

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

## Accounting Forms and Information

### Accounting

- » eFITS - Electronic Fiscal Input Transaction System
  - » [FAQ](#) 
  - » [eFITS Login](#) 
- » [Agency Trust On-line Inquiry Instruction](#)  | [PowerPoint](#) (PowerPoint presentation requires MS PowerPoint software)
- » [Delinquent Date Schedule for Remittance Advices](#)
  - » [Fiscal Year 2023-24](#)  **\*NEW!**
  - » [Fiscal Year 2022-23](#) 
- » [Report to State Controller of Remittance to State Account \(TC-47\)](#)  | [EXCEL](#) 
- » [State Department Accounts Receivable Management Representation and Certification Letter](#)

# TC – 31 Resources

## Delinquent Date Schedule

### M e m o r a n d u m

**Date:** March 6, 2023  
**To:** All County Auditor-Controllers  
**From:** **State Controller's Office**  
Jennifer Montecinos, Manager  
Tax Administration Section  
**Subject:** **FISCAL YEAR 2023-24 DELINQUENT DATE SCHEDULE  
FOR REMITTANCE ADVICES**

In accordance with Government Code (GC) section 68085(c), (e), and (h); and GC section 70372(f), listed below is the delinquent date schedule for county remittances to the State. **Note that the money and remittance advice must both be postmarked on or before the deadline.** Any remittance submitted after the deadline will be considered delinquent and subject to interest. If delinquent, interest will be computed from the postmark deadline date.

<u>Collection Month</u>		<u>Due Date</u>			<u>Postmark Deadline</u>		
July	2023	September	14	2023	September	14	2023
August	2023	October	15	2023	October	16	2023
September	2023	November	14	2023	November	14	2023
October	2023	December	15	2023	December	15	2023
November	2023	January	14	2024	January	16	2024

# TC – 31 Resources

## 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.**

For electronic payment inquiries, please email STO:

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

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

# TC – 31 Contacts

## **Tax Accounting Unit:**

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

Marieta Delfin – [MDelfin@sco.ca.gov](mailto:MDelfin@sco.ca.gov)

Agboo Abeywickrama – [AAbeywickrama@sco.ca.gov](mailto:AAbeywickrama@sco.ca.gov)

## **Tax Programs Unit:**

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

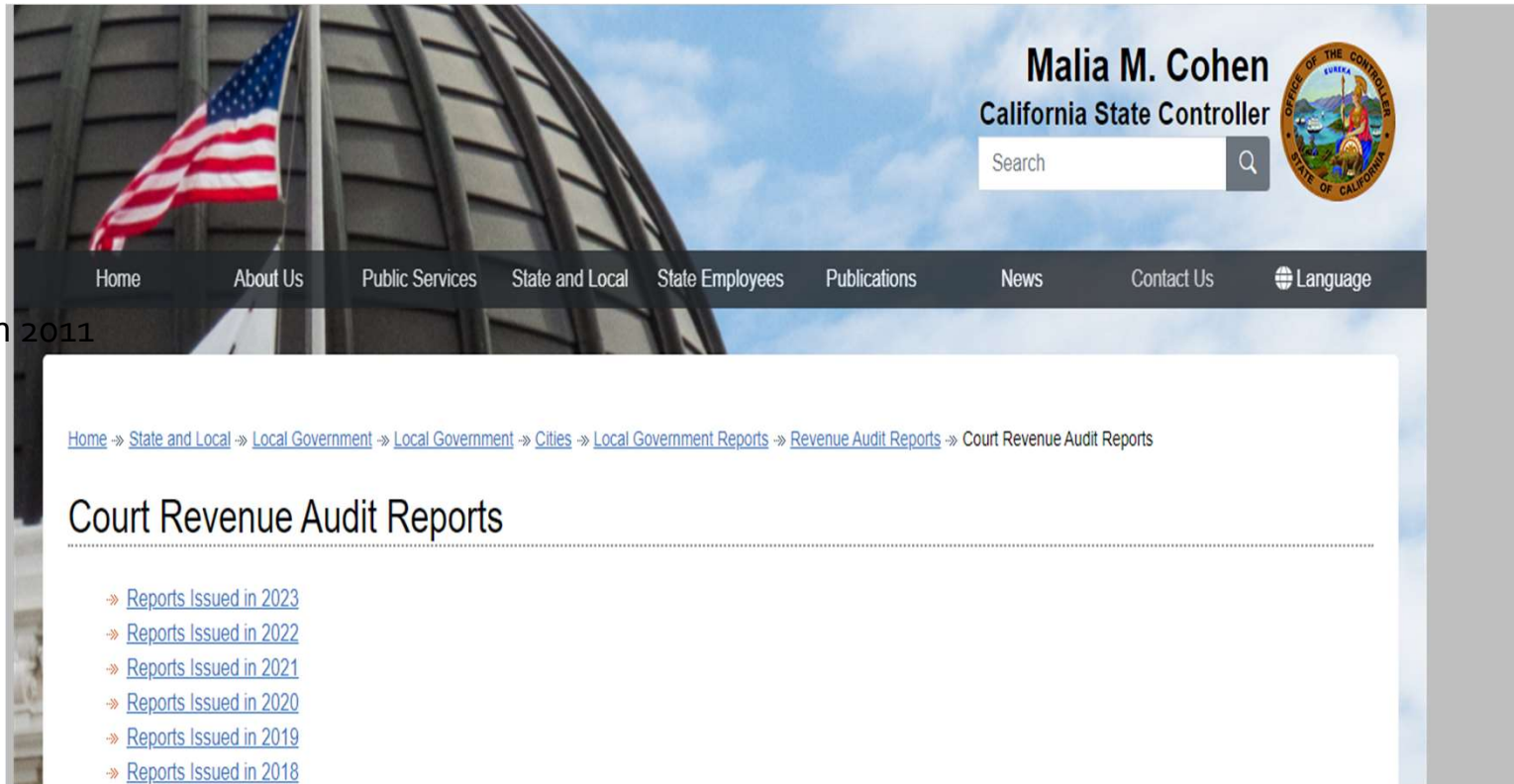
Lacey Baysinger – [Lbaysinger@sco.ca.gov](mailto:Lbaysinger@sco.ca.gov)

Ying Dong – [Ydong@sco.ca.gov](mailto:Ydong@sco.ca.gov)



# Court Revenue Audits

in 2011



**Malia M. Cohen**  
California State Controller

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

## Court Revenue Audit Reports

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



## **COURT REVENUE AUDITS:**

### **Agenda**

- Status of Audits
- Audit Process
- Common Audit Findings



## COURT REVENUE AUDITS:

### Status of Audits (as of 5/1/23)

- Final Reports Issued: 1
- Reports in Process: 4
- Audits in Progress: 9
- Next in queue:
  - Napa
  - Solano
  - Calaveras
  - El Dorado

We identified \$6.3 million in underremitted revenues, 95 findings and 6 observations for the period of January 1, 2022 through December 31, 2022.



## **COURT REVENUE AUDITS:**

### **Audit Process**

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



## **COURT REVENUE AUDITS:**

### **Common Findings**

- Priority of Installment Payments
- Incorrect Collection of Parking Surcharges
- Errors in calculation of the 50% excess of qualified revenues



## COURT REVENUE AUDITS:

## Common Findings

## Priority of Installment Payments

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

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

\* Payment priority for individual funds is included in the SCO Distribution Guidelines

### Common Issues

- Priority-four revenues being collected prior to the full distribution of Priority-three revenues.
- State DUI Indemnity Allocation (PC 1463.18) should be fully distributed prior to other priority-three revenues.



## COURT REVENUE AUDITS:

## Common Findings

### Parking Surcharges

#### State and County Parking Surcharges

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

#### Common Issues

- Failure to reduce the County Courthouse Construction Fund penalty upon transfer of courthouse to JCC or paying off bonded indebtedness (GC 76000[d]).
- Universities, districts, and cities are not consistently imposing and collecting parking surcharges and penalties.



## COURT REVENUE AUDITS:

## Common Findings

### 50% Excess of Qualified Revenues

#### VC section 42007 – Traffic Violator School Fee

- Include the following revenues collected from TVS cases:
  - VC 42007 TVS Fee;
  - GC 76100 Courthouse Construction Fund;
  - GC 76101 Criminal Justice Facilities Construction Fund;
  - GC 76104 Emergency Medical Services Fund;
  - GC 76000.5 Emergency Medical Services Fund; and
  - VC 42007(c) city base fines.
- When using resources included in the JCC's annual instructions, make sure to not apply the qualified revenue percentage twice to revenues.





# COURT REVENUE AUDITS:

## Common Findings

# 50% Excess of Qualified Revenues

PLEASE EMAIL THIS COMPLETED FORM TO: 5050revenue@jud.ca.gov				
<b>Fiscal Year:</b>	FY 2020-21			
<b>Name:</b>		<b>Phone Number:</b>		
<b>County:</b>	Select County	<b>E-Mail Address:</b>		
CODE SECTION	DESCRIPTION	REVENUES COLLECTED	CALCULATION	ADJUSTED QUALIFIED REVENUE
GC 27361(b)	Recording and indexing fees (ROR <sup>1</sup> Account No. 1510)		100% of collections	0.00
GC 76000(c)	\$1.00 of each \$2.50 collected from every parking offense to be deposited to the county general fund (ROR Account No. 1510_010)		100% of collections	0.00
<b>NOTE: Please indicate if your county has any of the construction funds listed below:</b>				
	a) Courthouse Construction Fund (GC section 76100):	Yes		
	b) Criminal Justice Facilities Construction Fund (GC section 76101):	Yes		
PC 1463.001	Base fines and forfeitures (other than parking) - collections resulting from county arrests (ROR Account No. 1550)		75% of collections	0.00
PC 1463.001	Base fines and forfeitures (other than parking) - county percentage of collections resulting from city arrests pursuant to PC 1463.002 and PC 1463.28 - <i>If applicable</i> (ROR Account No. 1550)		75% of collections	0.00
PC 1463.07	\$25 administrative screening fees (ROR Account No. 1555_010)		100% of collections	0.00
PC 1463.07	\$10 citation processing fees (ROR Account No. 1555_020)		100% of collections	0.00
PC 1464	State penalty assessments - <b>DOES NOT include fish and game amount</b> (ROR Account No. 1555_030)		30% of collections	0.00
VC 42007	Traffic violator school fees - <i>Total amount collected</i> (ROR Account No. 1500)		77% of collections	0.00
VC 42007.1	Traffic violator school \$49 fee (ROR Account No. 1501)		49% of collections	0.00
<b>Total, Qualified Revenue Contributed to 50/50 Excess Split Calculation<sup>3</sup></b>				<b>\$0.00</b>
LESS: Revenue-base MOE amount for your county <sup>2</sup>				\$0.00
Excess amount (qualified revenue less revenue-base MOE amount)				0.00
<b>AMOUNT TO BE TRANSFERRED TO STATE CONTROLLER (Excess amount divided by 2)</b>				<b>0.00</b>



## Survey Monkey Q&A

# Takeaways

## Training Recap

### Updates:

- Legislation
- Collections and ATP
- SCO Guidelines

### Overview:

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

## Resources

[Resources](#) and Contact sheet

## Future Trainings

- June 14, 2023— Collections Reporting Template (CRT)
- January 2024— Winter Revenue Distribution
- May 2024— Spring Revenue Distribution

## Evaluation

Your feedback is valued!



[Click](#) to complete evaluation