

Revenue Distribution Training Spring 2018



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

INTRODUCTION

Andi Liebenbaum

Judicial Council of California

Governmental Affairs

San Diego Opening Remarks

Sean Sander
Jeff Gately

Sacramento Opening Remarks

George Lolas
Zlatko Theodorovic

Good Things to Know

- Restrooms: out the door to the left
- Lunch 60 minutes; provided in lobby
- Attendee Packet
 - Wi-Fi Connection
 - Description of Sessions A and B
 - 2 blank “Question Forms”
 - Evaluation



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
 - Pick up your training certificate at the registration desk when you leave
 - 3 hours after plenary
 - 5 hours after break-out session



Training Goals

- Provide an in-person opportunity to learn and share information
- Present information and updates on collections and revenue distribution
- 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>



Breakout Sessions

Using the Distribution Worksheets

1:00-3:00pm

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 3:00pm – No Regroup



JUDICIAL COUNCIL
OF CALIFORNIA

Faculty

State Controller's Office

Local Government Programs and Services Division:

Don Lowrie, Policy Analyst

DLowrie@sco.ca.gov

Alexandria Green, Policy Analyst

AGreen@sco.ca.gov

Division of Audits:

Chris Ryan, Audit Manager

CRyan@sco.ca.gov

Public Mailbox: LocalGovPolicy@sco.ca.gov



JUDICIAL COUNCIL
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Faculty

Franchise Tax Board

Non-Tax Debt Collection Program:

Gretchen Moe, Section Manager

Gretchen.Moe@ftb.ca.gov

Court-Ordered Debt Collection Program:

Daniel Srch, Supervisor

Daniel.Srch@ftb.ca.gov

Interagency Intercept Collection Program:

Kasia Killgore, Supervisor

Kasia.Killgore@ftb.ca.gov

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

IIC - IICGroup@ftb.ca.gov



JUDICIAL COUNCIL
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Faculty

Court Experts

Merced Superior Court:

Keri Brasil, Chief Financial Officer

San Bernardino Superior Court:

Michael Garcia, Business Process Specialist II

Ventura Superior Court:

Richard Cabral, Director Collections and Finance



Faculty

Judicial Council

Criminal Justice Services:

Kim DaSilva, Attorney

Kimberly.DaSilva@jud.ca.gov

Governmental Affairs:

Andi Liebenbaum, Attorney

Andi.Liebenbaum@jud.ca.gov



JUDICIAL COUNCIL
OF CALIFORNIA

Faculty

Judicial Council

Funds and Revenues Unit:

Donna Newman, Fiscal Supervisor

Maria Lira, Senior Fiscal Analyst

Manny Mandapat, Fiscal Analyst

Public Mailbox:

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



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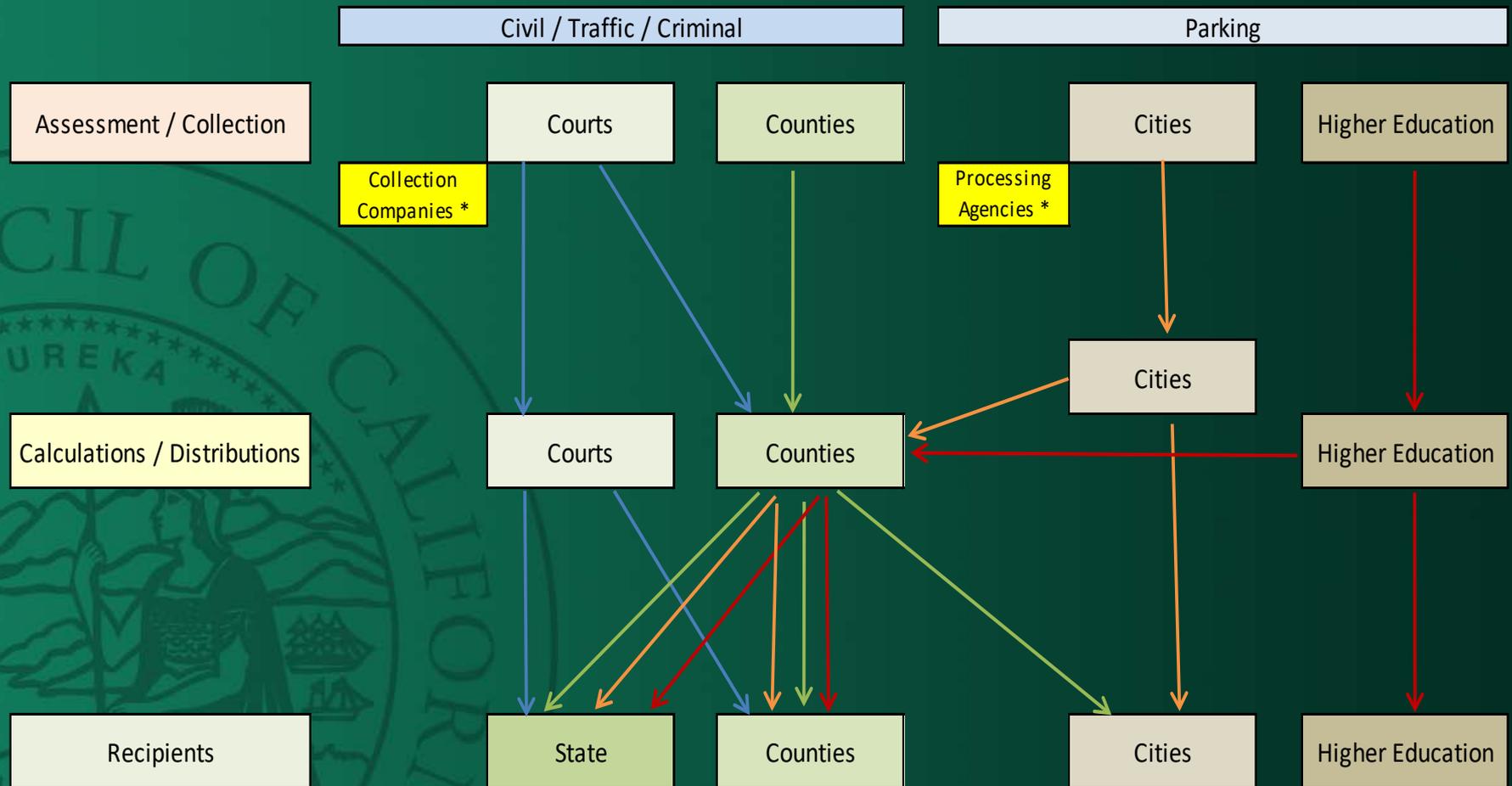
Introduction to Distributions

Interrelationships & Resources



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ASSESSMENT, COLLECTION, AND DISTRIBUTION COMPLEXITY OF THE PROCESS

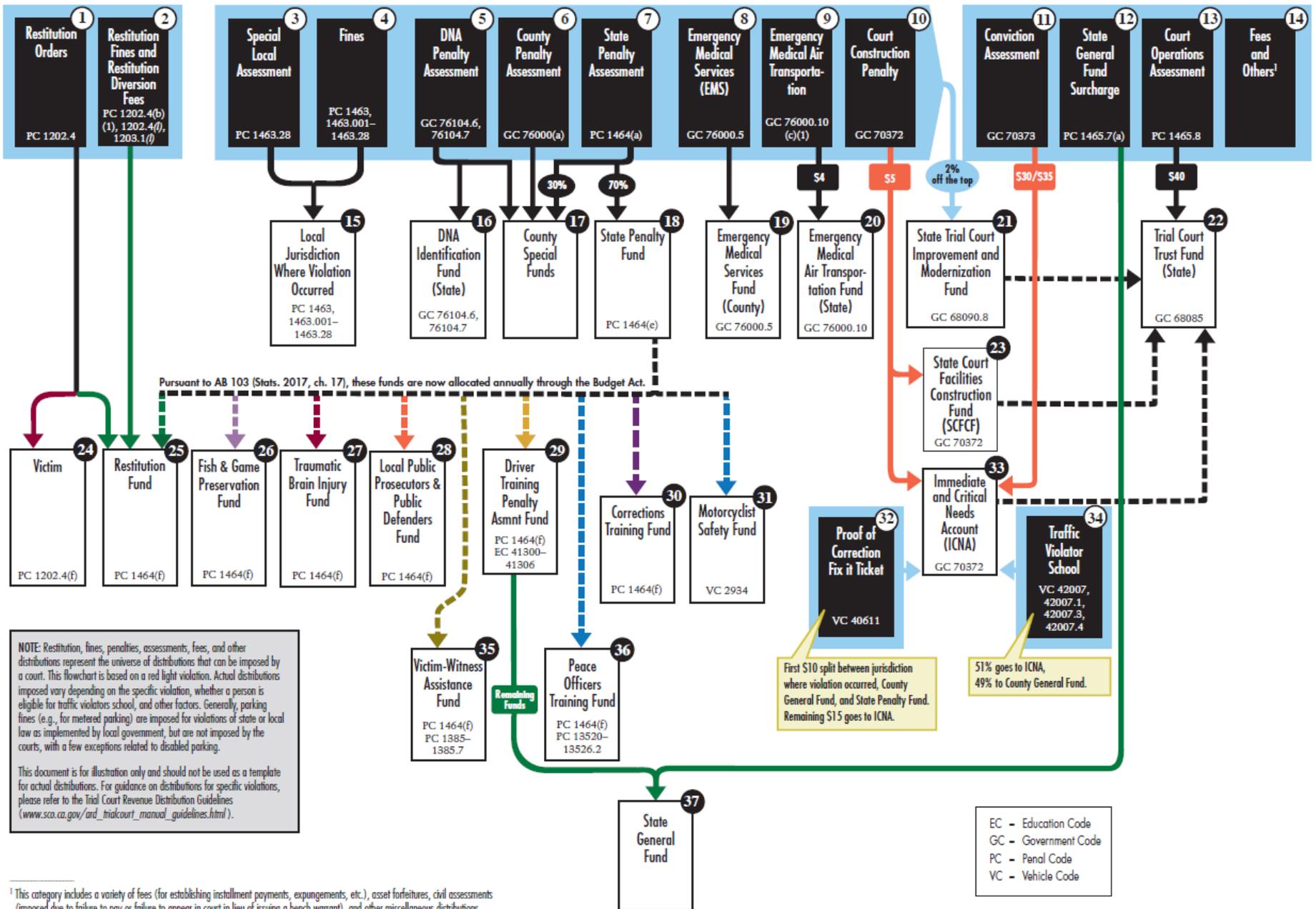


* Entities under contract to perform collections



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Distribution of Criminal/Traffic Fines, Penalties, and Fees



¹ 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.

Revenue Distribution Resource Interrelationships

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



Legislative Update

Judicial Council tracks hundreds of bills in the California Legislature that, if passed and signed into law, may have an impact on fines, fees, assessments and penalties.



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Legislative Update cont'd

Here is a list of the bills we are currently looking at:

➤ AB 2226

➤ AB 2260

➤ AB 2544

➤ SB 1005

➤ SB 1132

➤ SB 1232



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Legislative Update cont'd

If you are interested in watching the progress of these bills in the Legislature, you can go to the courts website at:

<http://www.courts.ca.gov/4121.htm>

Once you are on this page, you can select from a number of options including links for "Active Legislation" and "Legislative Status Charts." We encourage you to check back periodically to see how the bills that you care about are changing over the course of the legislative session.

Or, you can visit California Legislative Information at:

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



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Legislative Update cont'd

California State Senate:

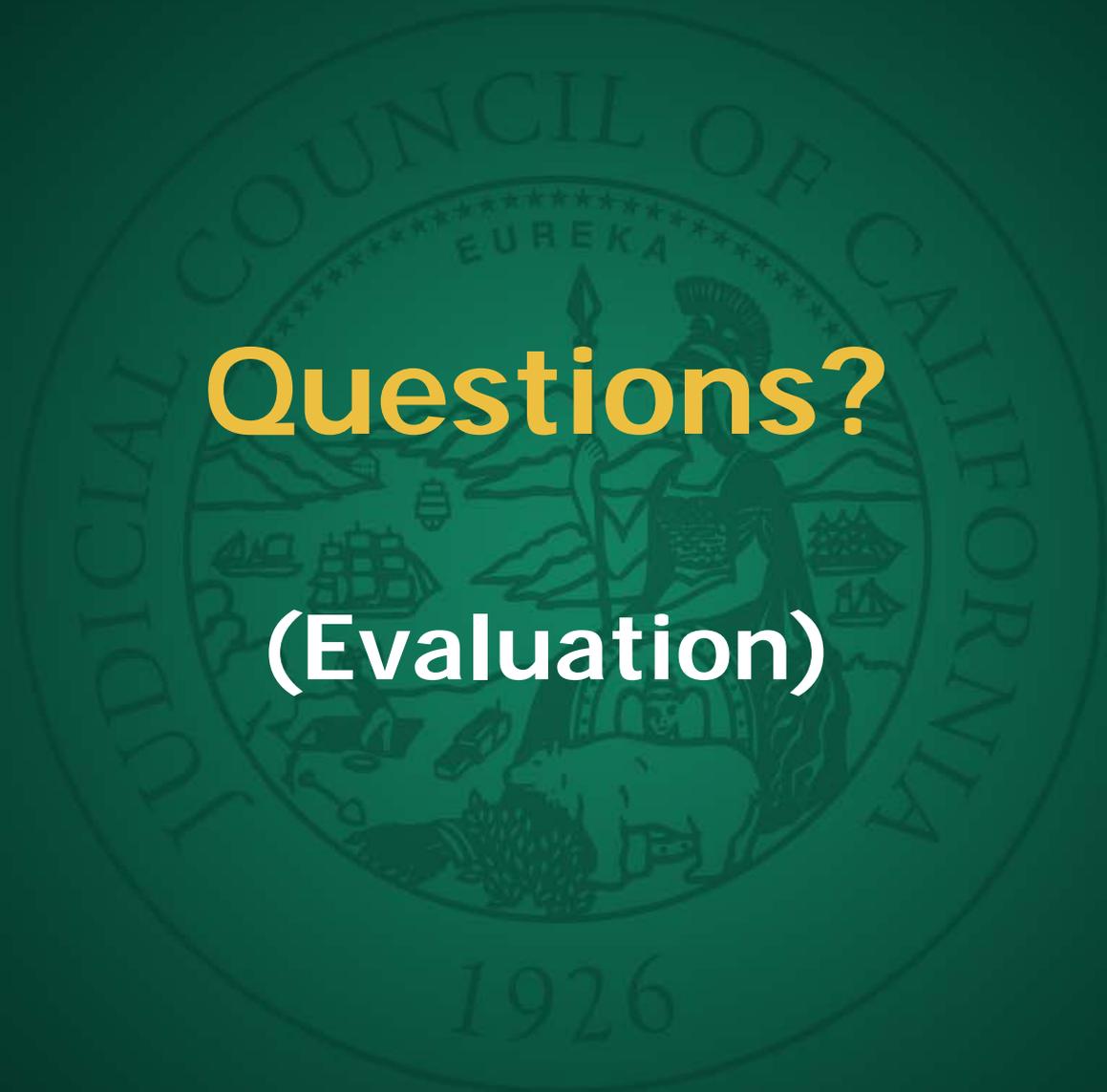
<http://senate.ca.gov/senators?sortbyalpha=DESC>

California State Assembly:

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



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Questions?

(Evaluation)

UNIFORM BAIL AND PENALTY SCHEDULES (UBPS)

Every year the Judicial Council is required* to establish a mandatory penalty schedule for:

- traffic infractions

The UBPS also includes suggested base fines for the following schedules:

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

*(See Pen. Code § 1269b(c) and Veh. Code § 40310.)



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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 |



THE UBPS TRAFFIC INFRACTION SCHEDULE

- Unless otherwise specified traffic violations default to the infraction category.
- Traffic infractions are classified into four penalty categories, according to the severity of offenses.
- Certain offenses are eligible for correction and, if the defendant signs the citation signifying his or her promise to correct, only require payment of a \$25 court processing fee.

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	\$25



COUNTYWIDE BAIL SCHEDULES

The Council is not the only entity required to publish a bail schedule. Each individual court is required to prepare, adopt and annually revise a uniform countywide schedule of bail for all bailable felony offenses and for all misdemeanor and infraction offenses, except Vehicle Code infractions. Thus, while the Council is required to publish the traffic infraction schedule, the counties are responsible for all of the others.

Rule 4.102 additionally requires that, when performing those duties, counties “give consideration to the (UBPS) approved by the Judicial Council.” After adopting their countywide bail schedule, courts must send a copy of their countywide schedule to the Council “with a report stating how the revised schedule differs from the (UBPS).”



Countywide Schedules vs Uniform Bail & Penalty Schedules

Countywide Schedules = Set uniform countywide schedule of bail for all bailable felony offenses and for all misdemeanor and infraction offenses, except Vehicle Code infractions.

Uniform Bail & Penalty Schedules = Set (1) uniform traffic infraction schedule for the entire state (except for the counties that are the exceptions to this rule) and (2) suggested schedules for traffic misdemeanor offenses and other non-traffic offenses dealing with boating, forestry, fish and game, public utilities, parks and recreation, and business licensing.



UBPS AS A GUIDE

Although the UBPS began as a penalty schedule for traffic offenses, over time the Council adopted additional schedules under the rule, including boating, forestry, fish and game, public utilities, parks and recreation, and business licensing.

The amounts listed in the non-traffic schedules serve as guidelines for the courts' countywide schedules. Counties are required to review the non-traffic schedules in the UBPS as they develop their own schedules and report back to the Judicial Council where the amounts in their countywide schedules differ from the suggested amounts in the UBPS.



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

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
Failure to Furnish Name and Address to Officer Upon Request	35	40	28.00	20	20	7	8	4	162.00	40	35	1	0.00	238.00	2a 0
Failure to Maintain Registration Card With Vehicle	25	30	21.00	15	15	5	6	4	121.00	40	35	1	0.00	197.00	1a 0
Failure to Maintain Registration Card With Vehicle	25	0	0.00	0	0	0	0	0	0.00	0	0	0	0.00	25.00	4a 0
Failure to Display Temporary Permit–Foreign Commercial Vehicle	25	30	21.00	15	15	5	6	4	121.00	40	35	1	0.00	197.00	1a 0
Failure to Display Temporary Permit–Foreign Commercial Vehicle	25	0	0.00	0	0	0	0	0	0.00	0	0	0	0.00	25.00	4a 0
Reporting Vehicle Sale to the DMV	25	30	21.00	15	15	5	6	4	121.00	40	35	1	0.00	197.00	1a 0
Reporting Vehicle Sale to the DMV	25	0	0.00	0	0	0	0	0	0.00	0	0	0	0.00	25.00	4a 0
Reporting Auction Vehicle Sale to the DMV	25	30	21.00	15	15	5	6	4	121.00	40	35	1	0.00	197.00	1a 0



UBPS Additional Resources

Judicial Council Bail Schedules:

<http://www.courts.ca.gov/documents/2018-JC-BAIL.pdf>

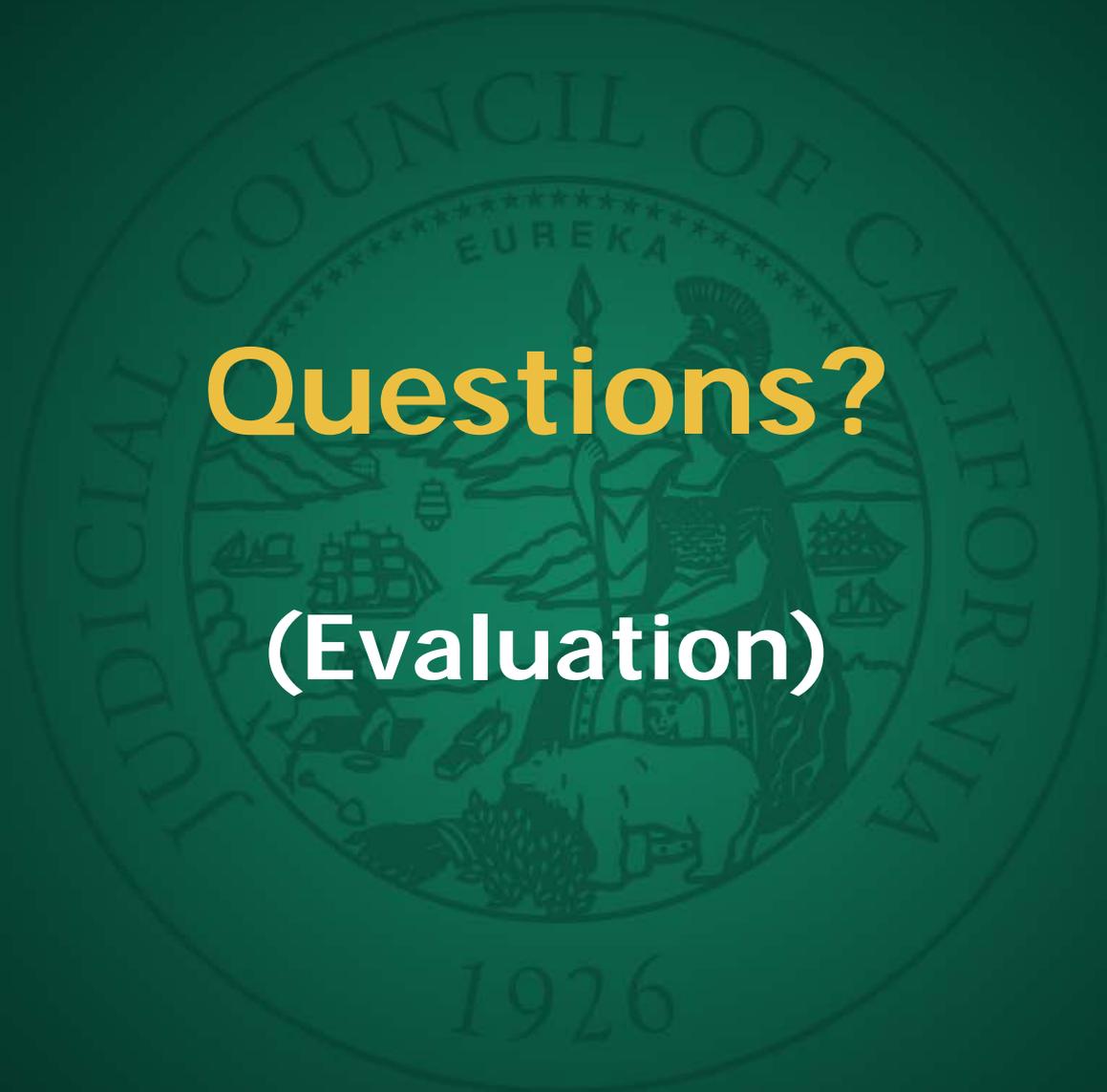
Contacts

Any questions about bail schedules may be directed to:

- Kimberly DaSilva
 - Phone: (415) 865-4534
 - Email: Kimberly.dasilva@jud.ca.gov



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Questions?

(Evaluation)

Collections Activities

- Update: Assembly Bill 103 implementation
- Statewide collections RFP



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AB103 Recap

- Eliminated the hold/suspension of drivers license for failure to pay, effective June 27, 2017
 - DMV has released ALL holds/suspension placed on drivers licenses *before* June 27
- Added Government Code (GC) 68514 to require the reporting of additional information on criminal fines and fees related to infractions and misdemeanors, beginning October 1, 2018



Complying with GC68514

- Pilot group
- Collection Reporting Template (CRT) revisions
- FAQs
- Training
- Reporting



SAVE THE DATE!

CRT WebEx Training

Two sessions:

- June 5, 10:00 a.m. to 12:00 p.m.
- June 6, 2:00 to 4:00 p.m.

Questions? collections@jud.ca.gov



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Due dates to remember:

New data, per GC 68514:

- CRT due 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



1	Court/County:	Serial Court/County (see Court/County)
2	Court Contact:	
	Telephone Number:	
	E-mail Address:	
3	County Contact:	
	Telephone Number:	
	E-mail Address:	

4	List collection agencies or programs used by order in which debt is referred:	1. <input type="text"/>	▼
		2. <input type="text"/>	▼
		3. <input type="text"/>	▼
		4. <input type="text"/>	▼
		5. <input type="text"/>	▼

5		Item 4	Category	Item 5	Item 6a	Item 6b	Item 7
Below is a description of the collection components (activities) authorized by Penal Code section 1463.007. As required by Government Code section 68514, for Items 4, 5, 6a, 6b and 7, input the requested information for each collection activity that the court/county program currently uses:		Check each collection activity performed by Program		Total amount collected per collection activity	Total number of cases by activity	Total number of individuals associated with these cases	Total administrative cost per collection activity
6	a. Attempt telephone contact with delinquent debtors for whom the program has a telephone number to inform them of their delinquent status and payment options.	<input type="checkbox"/>	1			Enter data as part of Category 3, (activity c)	
7	b. Notify delinquent debtors for whom the program has an address in writing of their outstanding obligation within 95 days of delinquency.	<input type="checkbox"/>	2				
8	c. Generate internal monthly reports to track collection data, such as age of debt and delinquent amount outstanding.	<input type="checkbox"/>	3				
9	d. Use Department of Motor Vehicles information to locate delinquent debtors.	<input type="checkbox"/>	4				
10	e. Accept payment of delinquent debt by credit card.	<input type="checkbox"/>	3	Enter data as part of Category 3, (activity c), Row 8 above.			
11	a. Send delinquent debt to the Franchise Tax Board's Court-Ordered Debt Collection Program.	<input type="checkbox"/>	5				
12	b. Send delinquent debt to the Franchise Tax Board's Interagency Intercept Collection Program.	<input type="checkbox"/>	6				
13	c. Initiate driver's license suspension or hold action when appropriate for a failure to appear in court.	<input type="checkbox"/>	7				
14	d. Contract with one or more private debt collectors to collect delinquent debt.	<input type="checkbox"/>	8				
15	e. Send monthly bills or account statements to all delinquent debtors.	<input type="checkbox"/>	2	Enter data as part of Category 2 (activity b), Row 7 above.			
16	f. Contract with local, regional, state, or national skip tracing or locator resource or service to locate delinquent debtors.	<input type="checkbox"/>	4	Enter data as part of Category 4, (activity d) in Row 9 above.			
17	g. Coordinate with the probation department to locate debtors who may be an formal or informal probation.	<input type="checkbox"/>	4	Enter data as part of Category 4, (activity d) in Row 9 above.			
18	h. Use Employment Development Department employment and wage information to collect delinquent debt.	<input type="checkbox"/>	4	Enter data as part of Category 4, (activity d) in Row 9 above.			
19	i. Establish wage and bank account garnishments where appropriate.	<input type="checkbox"/>	9				
20	j. Place lien on real property owned by delinquent debtors when appropriate.	<input type="checkbox"/>	9	Enter data as part of Category 9, (activity i) Row 19 above.			
21	k. Use an automated dialer or automatic call distribution system to manage telephone calls.	<input type="checkbox"/>	1	Enter data as part of Category 1, (activity a) Row 6 above.			
22	TOTAL:			\$0	0	0	\$0

23	Does the court impose a civil assessment for failure to appear on infraction cases?	<input type="text"/>
24	Does the court impose civil assessment for failure to pay an infraction case?	<input type="text"/>
25	Does the court impose a civil assessment for failure to pay an misdemeanor case?	<input type="text"/>
26	Does the court impose a civil assessment for failure to pay an felony case?	<input type="text"/>
27	Does the court impose a civil assessment on any other case type? If yes, explain in the Program Report worksheet.	<input type="text"/>
28	Collection program to which the majority of delinquent debt is initially referred.	<input type="text"/>

Category Key: (See Category tab for task/activity list)		
1- Telephone Contact	4- Skip tracing	7- DL Hold
2- Written Notice(s)	5- FTB-COD	8- Private agency
3- Lobby/counter	6- FTB-IIC	9- Wage/bank garnishments and Lien

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

Use the space below to describe your collection program.

Describe the extent to which your collection program is meeting the Judicial Council approved Collections Best Practices and identify any obstacles or problems that prevent the collections program from meeting those objectives. Of the twenty-five (25) Best Practices listed below please check those which your collection program has implemented. Provide an explanation for the best practices currently not being met, below. Also, identify any new or additional practices that have improved your collections program.

- 1. Develop plan and put in a written MOU that implements and enhances a program in which the court/county collaborate to collect court-ordered debt and monies owed to a court under court order.
- 2. Establish and maintain a cooperative superior court and county collection committee responsible for compliance, reporting, and internal enhancements of the joint collection program.
- 3. Meet the components of a comprehensive collection program as required under Penal Code section 1463.007 in order that the costs of operating the program can be recovered.
- 4. Complete all data components in the Collections Reporting Template.
- 5. Reconcile amounts placed in collection to the supporting case management and/or accounting systems.
- 6. Retain the joint court/county collection reports and supporting documents for at least three years.
- 7. Take appropriate steps to collect court-ordered debt locally before referring it to the Franchise Tax Board for collection.
- 8. Participate in the Franchise Tax Board Court-Ordered Debt (COD) collection program.
- 9. Participate in the Franchise Tax Board Interagency Intercept Collections (IC) program.
- 10. Establish a process for handling the discharge of accountability for uncollectible court-ordered debt.
- 11. Participate in any program that authorizes the Department of Motor Vehicles to suspend or refuse to renew drive when appropriate for a failure to appear in court.
- 12. Conduct trials by written declaration under Vehicle Code section 40903 and, as appropriate in the context of such trials, impose a civil assessment.
- 13. Implement a civil assessment program and follow the Criteria for a Successful Civil Assessment Program.
- 14. Evaluate the effectiveness and efficiency of external collection agencies or companies to which court-ordered debt is referred for collection.
- 15. Accept payments via credit and debit card.
- 16. Accept payments via the Internet.
- 17. Include in a collection program all court-ordered debt and monies owed to the court under a court order.
- 18. Include financial screening to assess each individual's ability to pay prior to processing installment payment plans and account receivables.
- 19. Charge fees as authorized by Penal Code section 1202.4(l).
- 20. Charge fees as authorized by Penal Code section 1205(e).
- 21. Use restitution rebate, as authorized by Government Code section 13963(f), to further efforts for the collection of funds owed to the Restitution Fund.
- 22. Participate in the statewide master agreement for collection services or renegotiate existing contracts, where feasible, to ensure appropriate levels of services are provided at an
- 23. Require private vendors to remit the gross amount collected as agreed and submit invoices for commission fees to the court or county on a monthly basis.
- 24. Use collection terminology (as established in the glossary, instructions, or other documents approved for use by courts and counties) for the development or enhancement of a
- 25. Require private vendors to complete the components of the Collections Reporting Template that corresponds to their collection programs.



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

- | | | |
|---|--|--|
| <input type="checkbox"/> Civil Assessment | <input type="checkbox"/> Revenue Distribution | <input type="checkbox"/> Private Collection Vendor Selection |
| <input type="checkbox"/> Cost Recovery | <input type="checkbox"/> Discharge from Accountability | <input type="checkbox"/> Other Collections-Related Issues |

Comments or explanations:

Blank space for providing comments or explanations.

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

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 explain the extent of your reporting capabilities in terms of providing the new 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.

Additional operational information about your collections program for the reporting period.

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 (Panel Code 1463.007)	Adjustment Amount satisfied by Court-ordered Suspension, Dismissal or Alternative Col. G	Discharge from Accountability (Item 3)	Change in Value (Col. C- E - G - H)	Value of Cases on Installment Agreement (Item 4)	Default Balance Installment Agreement (Item 4)	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 PERIODS 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 (Panel Code 1463.007)	Adjustment Amount satisfied by Court-ordered Suspension, Dismissal or Alternative Col. R	Discharge from Accountability	Change in Value (Col. M- P - R - S)	Value of Cases on Installment Agmt. (Ending Balance from Prior Year)	Default Balance Installment Agreement	Percentage of Debt Defaulted On (Installment Agmt.) (Col. V / Col. 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											

COMBINED: BEGINNING AND ENDING BALANCES; FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS

		Number of Cases Beginning Balance	Value of Cases Beginning Balance	Gross Revenue Collected	Cost of Collections (Panel Code 1463.007)	Adjustments	Discharge from Accountability	Change in Value	Number of Cases - Ending Balance	Value of Cases - Ending Balance	Error Message
Row	Program	Col. X	Col. Y	Col. Z	Col. AA	Col. AB	Col. AC	Col. AD	Col. AE	Col. AF	Col. AG
19	Non-Delinquent Collections										
20	Court Collection Program										
21	County Collection Program										
22	Private Agency										
23	FTB Court-Ordered Debt										
24	Intra-Branch Program										
25	Other										
26	Total Delinquent										

COLLECTIONS METRICS FOR FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS

Row	Metric	Current Period	Prior Inventory	Combined	Formula	Definition
	Col. AH	Col. AI	Col. AJ	Col. AK	Col. AL	Col. AM
27	Gross Recovery Rate				$\frac{\text{Collections} - \text{Dismissals} - \text{Discharges}}{\text{Referrals}}$	Measures a collection program's ability to realize delinquent court-ordered debt, including alternative sentences, community service, suspended sentences and discharge.
28	Success Rate				$\frac{\text{Collections}}{(\text{Referrals} + \text{Adjustments} - \text{Discharges})}$	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

		Number of Cases - (Ending Balance from Prior Year)	Value of Cases - (Ending Balance from Prior Year)	Number of Cases Established/ Referred/ Transferred in Period	Value of Cases Established/ Referred/ Transferred in Period	Gross Revenue Collected	Adjustments	Gross Revenue Collected: Victim Restitution (PC 12B2.4 (f)) Only	Change in Value	Number of Cases - Ending Balance	Value of Cases - Ending Balance	Error Message
Row	Program	Col. AN	Col. AO	Col. AP	Col. AQ	Col. AR	Col. AS	Col. AT	Col. AU	Col. AV	Col. AW	Col. AX
29	Non-Delinquent Collections											
30	Court Collection Program											
31	County Collection Program											
32	Private Agency											
33	FTB Court-Ordered Debt											
34	Intra-branch Program											
35	Other											
36	Total Delinquent											

Reviewed by Court

Printed Name _____ Signature _____

Date _____ Title (Court Executive or Presiding Judge) _____

Reviewed by County

Printed Name _____ Signature _____

Date _____ Title (County Auditor/Controller or other) _____

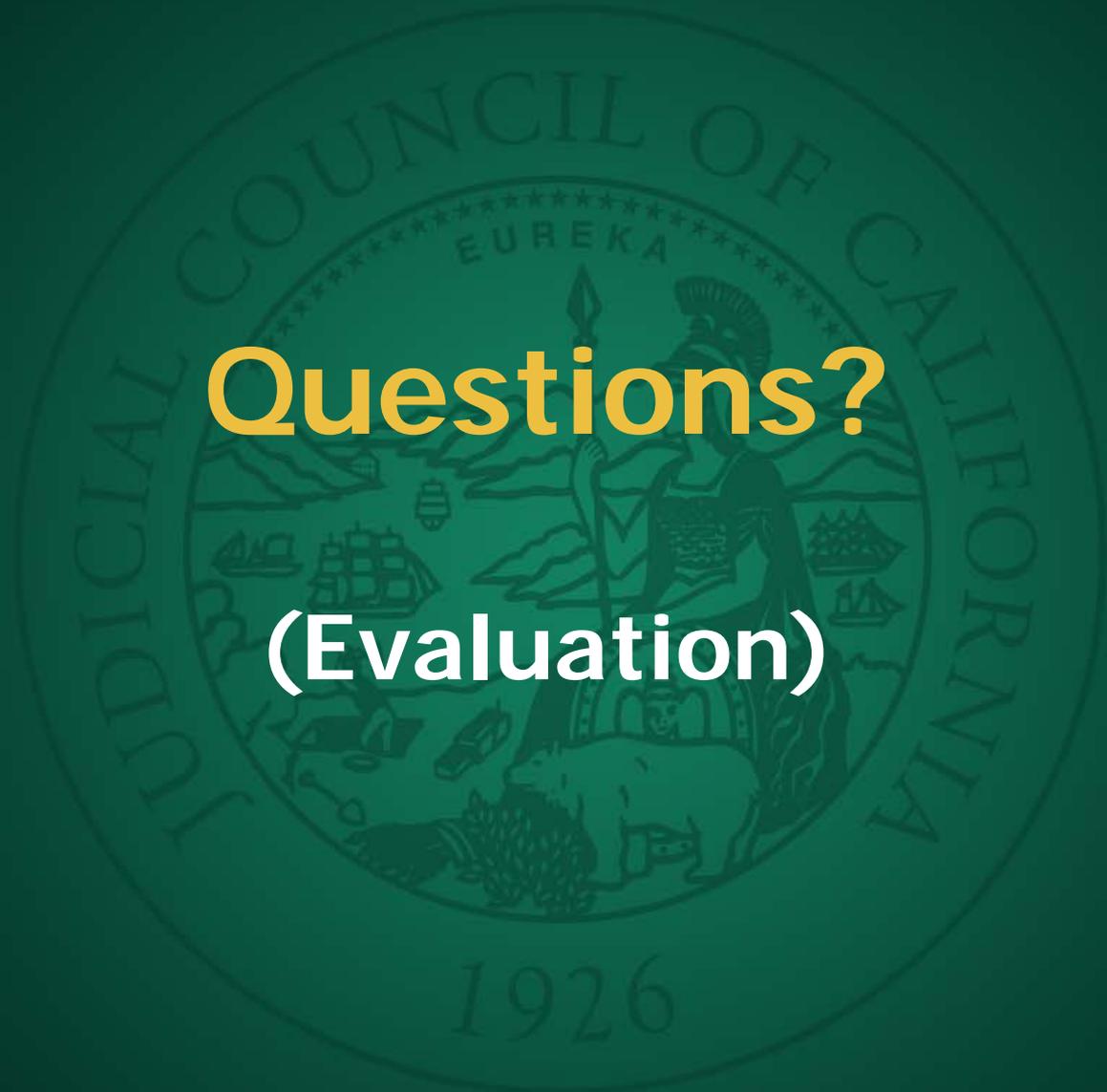
Statewide Collections RFP

- Process
- Statement of Work
- Current Master Agreements expire December 2018
- New Master Agreements effective January 2019

RFP will be posted here: <http://www.courts.ca.gov/procurementservices.htm>



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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

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May 2018



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:

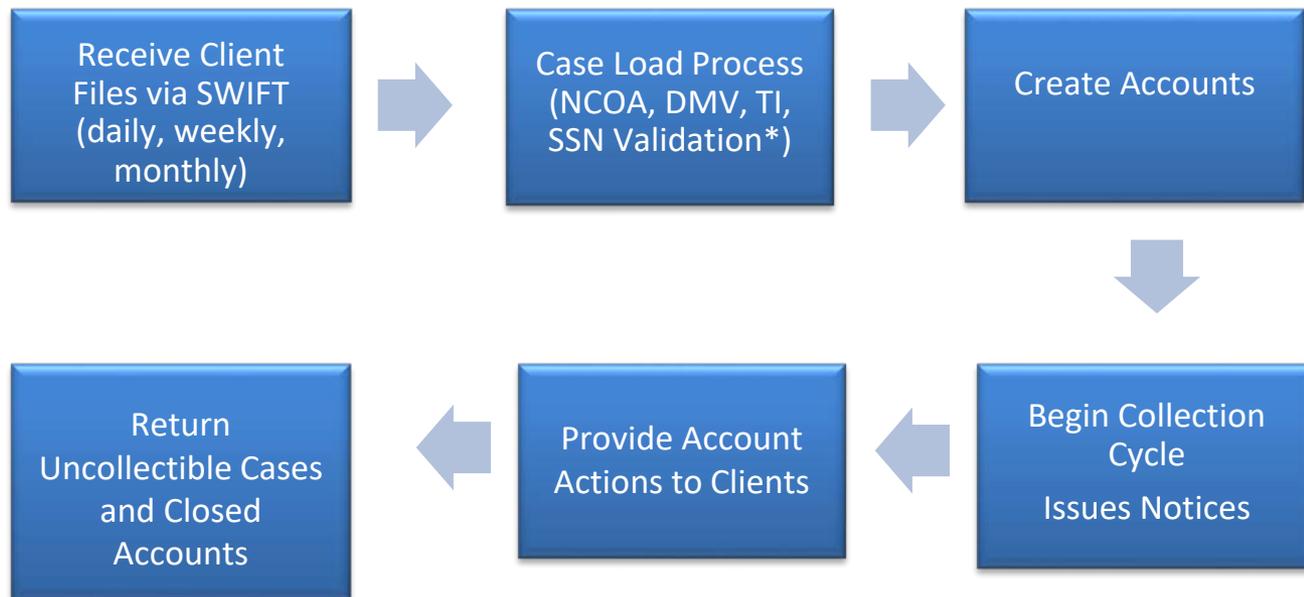
- Your case should be 90 days or more delinquent
- Minimum case balance must be \$25.00
- Minimum account balance due of \$100.00
- Must include your debtor's first and last name
- Must have either a social security number, date of birth, or drivers license number
- Addresses must be complete

How the Program Works

- Validate Information
- Create a COD account
- Begin the collection cycle
 - Demand Notice
 - Wage Garnishment
 - Bank Levy

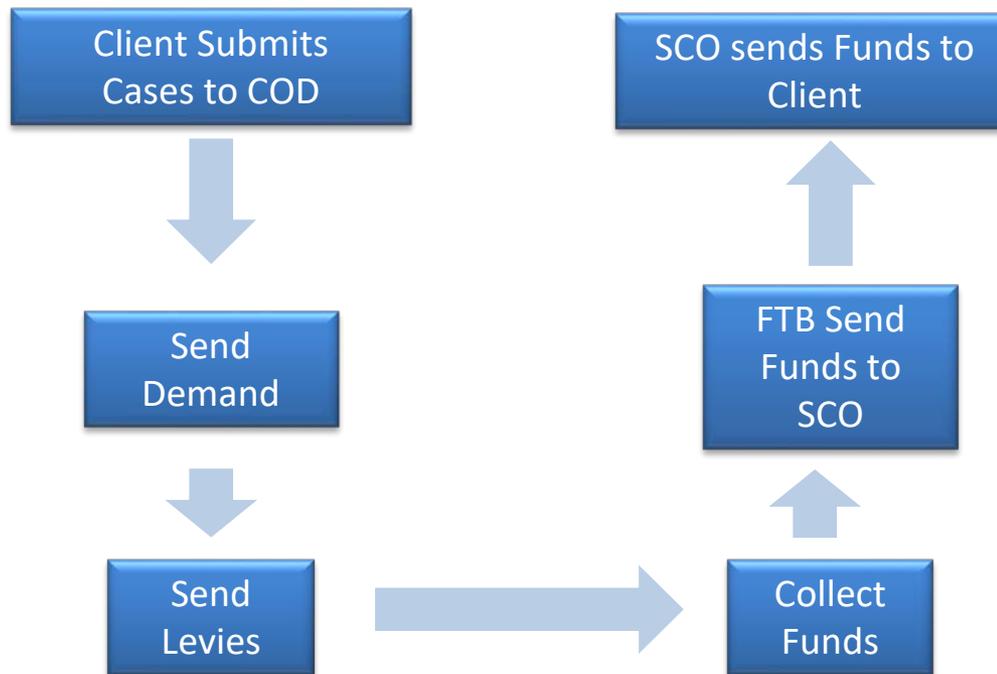
- We will return the case if:
 - We are unable to locate a good SSN
 - Case is deemed uncollectable

Automated System Process

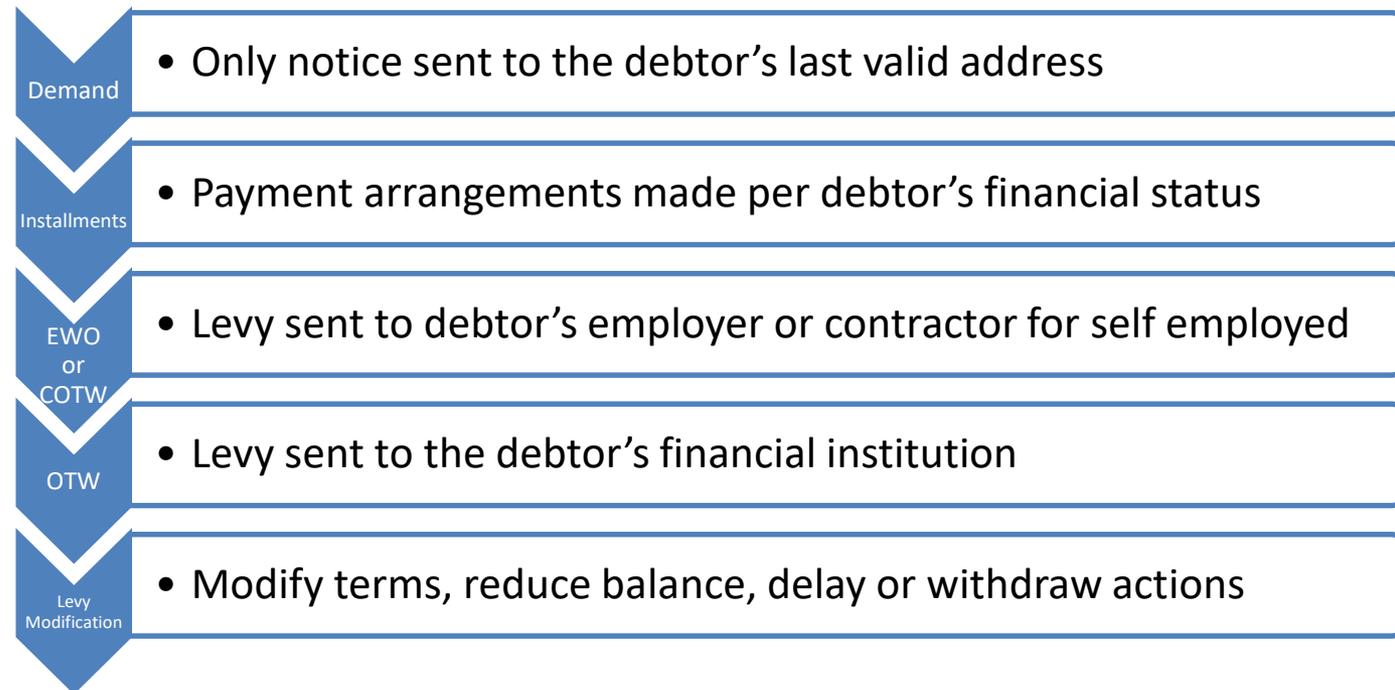


*National Change of Address, Department of Motor Vehicles, Taxpayer Information and Social Security Number Validation

Detailed Collection Cycle



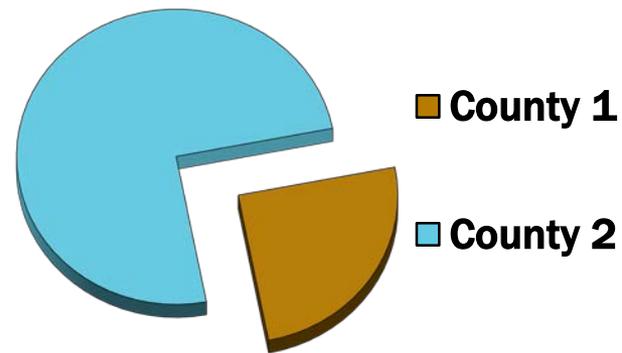
Collection Notices



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.



Online Services

The screenshot displays the Franchise Tax Board (FTB) website interface. At the top, there is a navigation bar with the CA.GOV logo, the FTB logo (EST. 1986), and the text 'STATE OF CALIFORNIA Franchise Tax Board'. A search bar is located in the top right corner. Below the navigation bar, there are tabs for 'Individuals', 'Businesses', 'Tax Professionals', and 'Contact Us'. The main content area features a play button icon followed by the heading 'My Court-Ordered Debt (COD) Account'. A blue button labeled 'My COD Account' is positioned above a list of services: 'View your balance due.', 'View your last 25 payments.', 'Make a payment.', and 'Complete an Installment Agreement request if you are unable to pay in full.' Below this, a 'Log in' section states 'You will need your:' followed by a list: 'Billing Number (Demand for Payment or Installment Agreement)', 'Last Name', and 'Social Security Number'. A 'Time limit' section follows, with a list: 'You will receive a two-minute warning and an option to continue your session.' and 'You will automatically be logged out after 20 minutes of inactivity.' On the right side, there is a sidebar with a 'Español' link and a 'MyFTB Learn more' section with 'Login' and 'Register' buttons. Below this is a vertical menu with items: 'Program Overview', 'Payment Options', 'Withholding Calculator', 'My COD Account', 'FAQs - Debtor', 'Representative Seeking Account Information', 'Earnings Withholding Order - Employer Info', 'Record Layout', and 'Contact Info'.

CA.GOV

STATE OF CALIFORNIA
Franchise Tax Board

Search
Archive Site

Home Individuals Businesses Tax Professionals Contact Us

▶ 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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MyFTB
Learn more

Login Register

Program Overview

Payment Options

Withholding Calculator

My COD Account

FAQs - Debtor

Representative Seeking Account Information

Earnings Withholding Order - Employer Info

Record Layout

Contact Info

2016-2017 Fiscal Year Collection Totals

<i>Case Inventory</i>		<i>Collection Notices</i>	
Beginning Inventory	1,346,908	Demand Notices	898,604
Accepted Cases	524,623	Installment Agreements	69,761
Withdrawn Cases	80,347	Bank Levies	357,715
Returned Cases	563,419	Wage Garnishments	1,449,775
Ending Inventory	1,235,521	Total Collection Activities	2,785,085



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) Installment Agreement Set-up
- Non-Tax Debt Collection System
- Electronic Fund Transfer Installment Agreements

Program Support

Court-Ordered Debt Client Services

Phone: 916.845.7503

Email: CODClientServices@ftb.ca.gov



Interagency Intercept Collections (IIC)

- Program Overview

IIC Objectives



- Background and Program Eligibility
- Annual Timeline and How the Program Works
- Notice to Debtors
- Account Modifications
- Your Role and Responsibility
- Reports, Fund Disbursements, and Reversals
- How to Participate/Forms
- Program Cost and the Benefits of the Intercept Program
- Program Statistics and a Case Highlight
- 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

In 2017, the program redirected 946,790 payments valued at over \$344 million dollars.

Program Eligibility

- State agencies
Any type of debt.
- Courts, 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.

Annual Timeline

September

- You must submit all forms.
- You must mail all pre-notices.

November

- You must 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.

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

Account Modifications

- Add
 - New debts throughout the year.
- Change
 - When payment is made directly to your agency.
- Delete
 - Closed
 - Paid in full
 - Bankruptcy

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.

Fund Disbursements and Reversals

- SCO disburses payments monthly
 - Payments disbursed via a fund transfer or check warrant.
- Reversals
 - Reduce your next monthly payment by the reversal amount.
 - Send you a reversal notice.

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

Initial Request to Participate

Initial Request to Participate (FTB 2282 PC)



STATE OF CALIFORNIA
Franchise Tax Board

Initial Request to Participate

Interagency Intercept Collection Program

The _____ requests authorization to participate
Agency/College/District
in the Interagency Intercept Collections Program beginning with the 20____ process year.

We are a:

State agency

1. Intent to Participate



STATE OF CALIFORNIA
INTERAGENCY INTERCEPT COLLECTION PROGRAM MS A116
FRANCHISE TAX BOARD
PO BOX 2966
RANCHO CORDOVA CA 95741-2966

Mark this box if you are making revisions.

Email: iicgroup@ftb.ca.gov
Telephone: 916.845.5344
Fax: 916.843.2460

Intent to Participate

Complete both sides of this form, sign, and either fax or mail it to us.

Part 1 – Agency type

Part 2 – Agency

Part 3 – Public contact unit (provide an address and phone number for your debtors to contact you directly.)

Part 4 – FTB Intercept Program liaisons

Part 5 – Agency mailing address

Part 6 – SWIFT agency contact information

Part 7 – Select your agency type (select only one)

Agency Certification

2. Confidentiality Statement



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 2086
RANCHO CORDOVA CA 95741-2086

Contract Number	Begins:
	Ends:

Vendor/Contractor Confidentiality Statement

FTB Information

Unit Number	Unit Name		
Contact Person		Phone Number	

Contractor/Vendor Information

Your Department/Company Name							
Business Address Where Work Will Be Performed Street				City	State	ZIP Code	FEIN

3. Pre-Intercept Notice

Sending a Pre-Intercept Notice to each debtor is **required**.

The Pre-Notice must provide the following:

- Government Codes Section(s) authorizing your agency to submit the debt for intercept.
- 30 days written notice to resolve or dispute the liability before submitting the debt.
- Address or telephone number for your agency.

Program Cost

SCO charges a fee to reimburse the administrative costs of the program.

- Fee based on actual costs incurred.
- Varies each year.
- Approximately \$2 per offset.

Bills are sent in April/May for each successful offset we collect during the previous calendar year.

Benefits of the Intercept Program

- Additional revenue source
- Low cost collection alternative
- Types of intercepted payments:
 - Personal income tax refunds
 - Lottery winnings
 - Unclaimed property disbursements

2017 Participation Year Collection Totals			
<i>Intercepts</i>		<i>Redirected Revenue</i>	
PIT Intercepts	885,028	PIT Intercept	\$326,533,643
Lottery Winnings	6,885	Lottery Winnings	\$5,304,856
Unclaimed Property	53,957	Unclaimed Property	\$10,699,328
CDTFA	283	CDTFA	\$1,041,601
EDD	637	EDD	\$853,940
		Total Intercepted	\$344,433,368



Case Highlight

- Client: CONTRA COSTA SUPERIOR COURT
- Balance due: \$72,495.00
- Contra Costa submitted a debt in the amount of \$72,495.00 in their annual load file in December 2017. The debt originated in 1994 and was for victim restitution. In February 2018, the debtor played the lottery and was due to receive a payment of \$135,457.88, but not until we collected the full \$72,495.00 for Contra Costa Superior Court first.

What's Ahead

- ID Lookup
- New Agency Codes
- Eliminating Five Debt Limitation
- Annual Load via SWIFT
- Updated Forms on Website

Program Support

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.

Phone: 916.845.5344

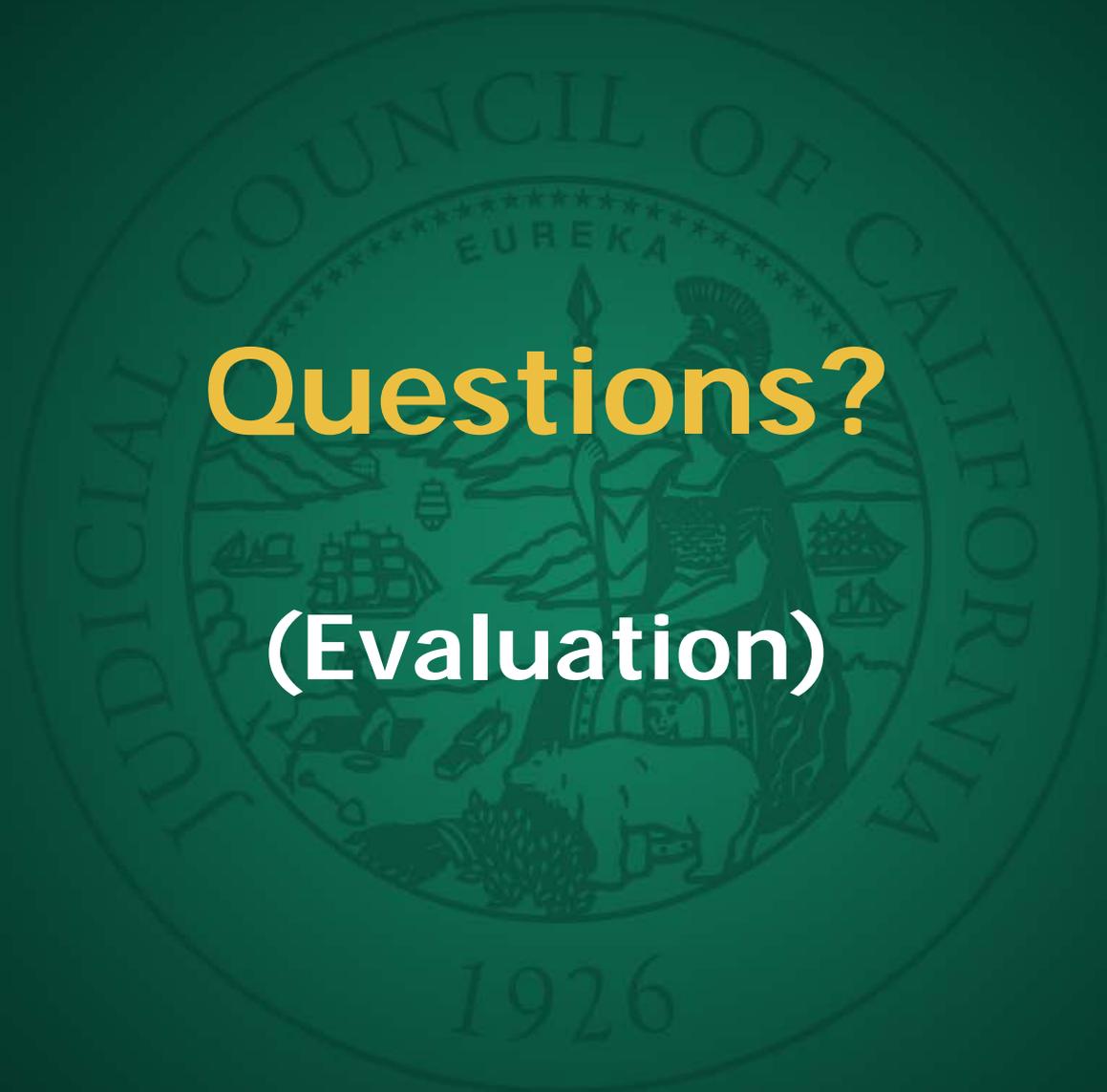
Fax: 916.843.2460

Email: iicgroup@ftb.ca.gov

Questions?



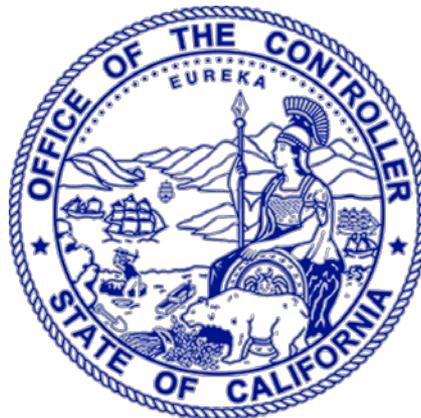
STATE OF CALIFORNIA
Franchise Tax Board

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 various symbols of California, including a ship, a bear, and a plow.

Questions?

(Evaluation)

Trial Court Revenue Distribution Training May 2018



BETTY T. YEE
California State Controller

Introduction

Trial Court Revenue Distribution Guidelines

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

Common Audit Findings

- Christopher Ryan, Audit Manager

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



BETTY T. YEE
California State Controller

Overview of SCO Guidance

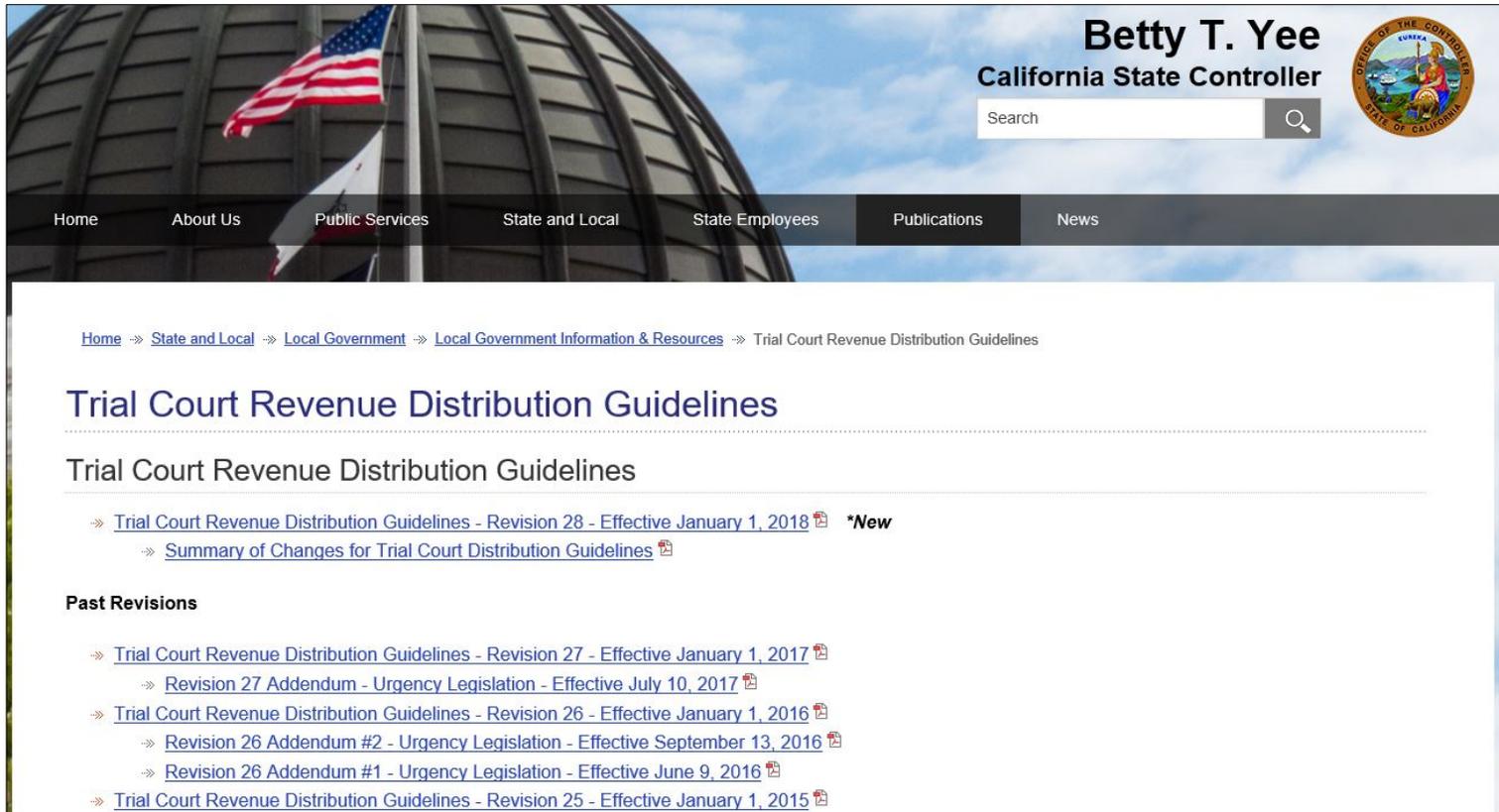
- Our Website
- Overview of the *Trial Court Revenue Distribution Guidelines*
- Research and Using the *Guidelines*
- Updates to the *Guidelines*
- ListServ, TC-31s, and Frequently Asked Questions



BETTY T. YEE
California State Controller

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 displays the website header for Betty T. Yee, California State Controller, with a search bar and the state seal. The navigation menu includes Home, About Us, Public Services, State and Local, State Employees, Publications, and News. The breadcrumb trail is: Home » State and Local » Local Government » Local Government Information & Resources » Trial Court Revenue Distribution Guidelines. The main heading is "Trial Court Revenue Distribution Guidelines". Below it, there is a list of revisions, with the most recent one marked as "*New":

- » [Trial Court Revenue Distribution Guidelines - Revision 28 - Effective January 1, 2018](#)  ***New**
 - » [Summary of Changes for Trial Court Distribution Guidelines](#) 

Past Revisions

- » [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 - Revision 25 - Effective January 1, 2015](#) 

Trial Court Revenue Distribution Guidelines

Trial Court Revenue Distribution Guidelines



California State Controller's Office

Revision 28

Updated as of January 1, 2018

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 Elk Grove Police Department would be split 26% to Sacramento County and 74% to the City of Elk Grove.

Research: Four Steps

Question:

How should I distribute the fee for petitioning to dismiss charges from a pre-realignment offense (PC 1203.42)?

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

(PC 1203.42, dismissal of charge, pre-realignment, 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/>

The screenshot shows the homepage of 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 links for "skip to content", "home", "accessibility", "FAQ", "feedback", and "login". Below this is a horizontal navigation menu with tabs for "Home", "Bill Information", "California Law", "Publications", "Other Resources", "My Subscriptions", and "My Favorites".

The main content area is divided into several sections:

- TODAY'S SCHEDULE**: 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.

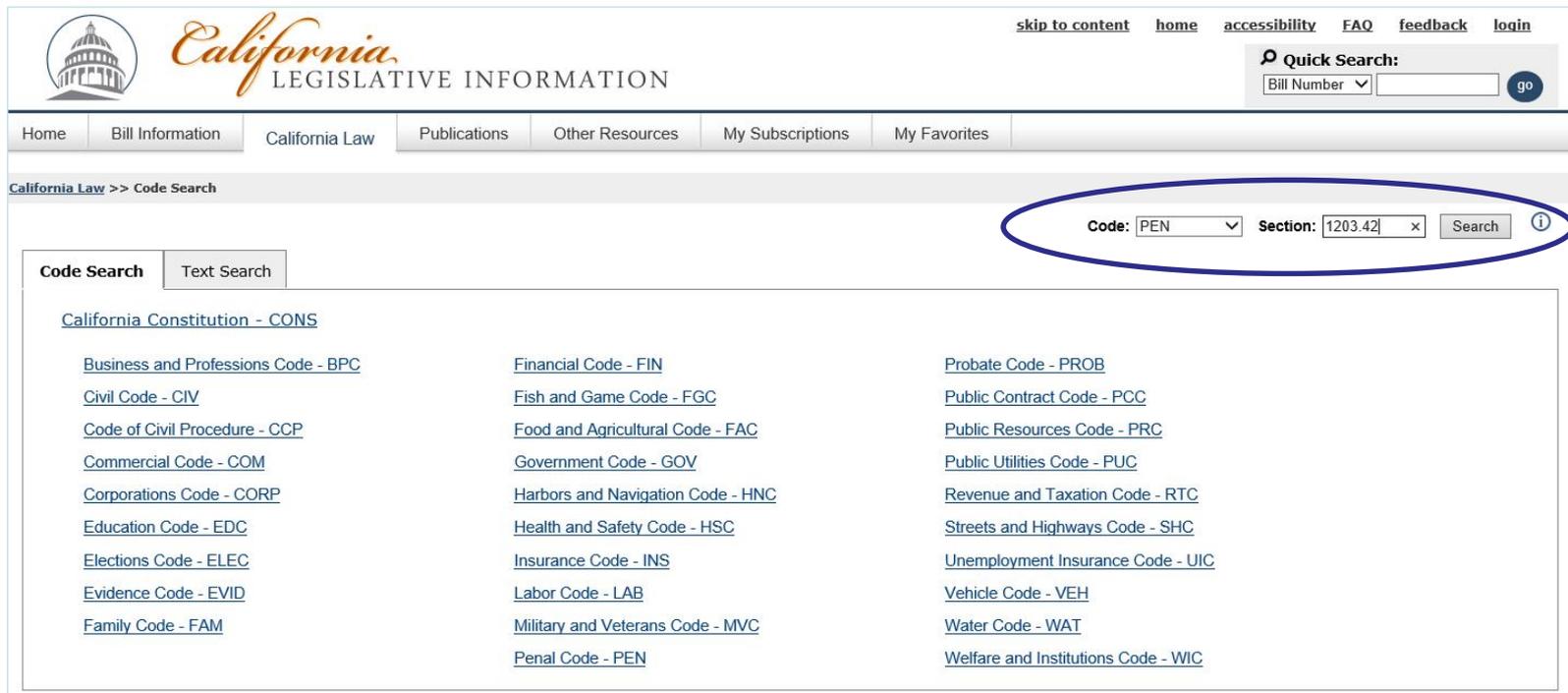
The central section is titled **WELCOME** and contains the following text:

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.

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, there is a navigation bar with links for [skip to content](#), [home](#), [accessibility](#), [FAQ](#), [feedback](#), and [login](#). The main header features the California State Capitol logo and the text "California LEGISLATIVE INFORMATION". A "Quick Search:" box is located in the top right, with a dropdown menu for "Bill Number" and a "go" button. Below the header is a secondary navigation bar with 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". A search bar is highlighted with a blue oval, showing "Code: PEN" and "Section: 1203.42" with a "Search" button and an information icon. Below the search bar, there are two tabs: "Code Search" (selected) and "Text Search". The main content area lists 29 California codes in three columns:

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

LegInfo: Viewing the Codes

Here is Penal Code §1203.42 for your viewing pleasure.

Code: Section:

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

PENAL CODE - PEN
PART 2. OF CRIMINAL PROCEDURE [681 - 1620] (Part 2 enacted 1872.)
TITLE 8. OF JUDGMENT AND EXECUTION [1191 - 1234.5] (Title 8 enacted 1872.)

CHAPTER 1. The Judgment [1191 - 1210.5] (Chapter 1 enacted 1872.)

1203.42. (a) If a defendant was sentenced prior to the implementation of the 2011 Realignment Legislation for a crime for which he or she would otherwise have been eligible for sentencing pursuant to subdivision (h) of Section 1170, the court, in its discretion and in the interests of justice, may order the following relief, subject to the conditions of subdivision (b):

- (1) The court may permit the defendant to withdraw his or her plea of guilty or plea of nolo contendere and enter a plea of not guilty, or, if he or she has been convicted after a plea of not guilty, the court shall set aside the verdict of guilty, and, in either case, the court shall thereupon dismiss the accusations or information against the defendant and he or she shall thereafter be released from all penalties and disabilities resulting from the offense of which he or she has been convicted, except as provided in Section 13555 of the Vehicle Code.
- (2) The relief available under this section may be granted only after the lapse of two years following the defendant's completion of the sentence.
- (3) The relief available under this section may be granted only if the defendant is not under supervised release, and is not serving a sentence for, on probation for, or charged with the commission of any offense.
- (4) The defendant may make the application and change of plea in person or by attorney, or by a probation officer authorized in writing.

(b) Relief granted pursuant to subdivision (a) is subject to the following conditions:

- (1) In any subsequent prosecution of the defendant for any other offense, the prior conviction may be pleaded and proved and shall have the same effect as if the accusation or information had not been dismissed.
- (2) The order shall state, and the defendant shall be informed, that the order does not relieve him or her of the obligation to disclose the conviction in response to any direct question contained in any questionnaire or application for public office, for licensure by any state or local agency, or for contracting with the California State Lottery Commission.
- (3) Dismissal of an accusation or information pursuant to this section does not permit a person to own, possess, or have in his or her custody or control any firearm or prevent his or her conviction under Chapter 2 (commencing with Section 29800) of Division 9 of Title 4 of Part 6.
- (4) Dismissal of an accusation or information underlying a conviction pursuant to this section does not permit a person prohibited from holding public office as a result of that conviction to hold public office.

(c) A person who petitions for a change of plea or setting aside of a verdict under this section may be required to reimburse the court for the actual costs of services rendered, whether or not the petition is granted and the records are sealed or expunged, at a rate to be determined by the court not to exceed one hundred fifty dollars (\$150), and to reimburse the county for the actual costs of services rendered, whether or not the petition is granted and the records are sealed or expunged, at a rate to be determined by the county board of supervisors not to exceed one hundred fifty dollars (\$150), and to reimburse any city for the actual costs of services rendered, whether or not the petition is granted and the records are sealed or expunged, at a rate to be determined by the city council not to exceed one hundred fifty dollars (\$150). Ability to make this reimbursement shall be determined by the court using the standards set forth in paragraph (2) of subdivision (g) of Section 987.8 and shall not be a prerequisite to a person's eligibility under this section. The court may order reimbursement in any case in which the petitioner appears to have the ability to pay, without undue hardship, all or any portion of the costs for services established pursuant to this subdivision.

- (d) (1) Relief shall not be granted under this section unless the prosecuting attorney has been given 15 days' notice of the petition for relief. The probation officer shall notify the prosecuting attorney when a petition is filed, pursuant to this section.
- (2) It shall be presumed that the prosecuting attorney has received notice if proof of service is filed with the court.

(e) If, after receiving notice pursuant to subdivision (d), the prosecuting attorney fails to appear and object to a petition for dismissal, the prosecuting attorney may not move to set aside or otherwise appeal the grant of that petition.

(Added by Stats. 2017, Ch. 207, Sec. 1. (AB 1115) Effective January 1, 2018.)

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
GC 7285.1 – Permitting Entry of Immigration Enforcement Agent Without a Warrant <i>Effective January 1, 2018</i>	An employer, or person acting on behalf of the employer, who consents to an immigration enforcement agent entering a nonpublic area of a place of labor without a warrant is liable for a civil penalty of \$2,000 to \$5,000 for a first violation, and \$5,000 to \$10,000 for each subsequent violation.	To the State.	Labor Enforcement and Compliance Fund.	Available upon appropriation, to be spent by the Department of Industrial Relations, in support of the activities of the Division of Labor Standards Enforcement, as specified. <i>(description found in LC 62.5)</i>

GOVERNMENT CODE 7285.1

(A) except as otherwise required by federal law, **an employer, or a person acting on behalf of the employer, shall not provide voluntary consent to an immigration enforcement agent to enter any nonpublic areas of a place of labor. This section does not apply if the immigration enforcement agent provides a judicial warrant.**

(B) an employer who violates subdivision (a) shall be subject to a **civil penalty of two thousand dollars (\$2,000) up to five thousand dollars (\$5,000) for a first violation and five thousand dollars (\$5,000) up to ten thousand dollars (\$10,000) for each subsequent violation.** If a court finds that an immigration enforcement agent was permitted to enter a nonpublic area of a place of labor without the consent of the employer or other person in control of the place of labor, the civil penalty shall not apply. "Violation" means each incident when it is found that subdivision (a) was violated without reference to the number of employees, the number of immigration enforcement agents involved in the incident, or the number of locations affected in a day.

(C) this section shall not preclude an employer or person acting on behalf of an employer from taking the immigration enforcement agent to a nonpublic area, where employees are not present, for the purpose of verifying whether the immigration enforcement agent has a judicial warrant, provided no consent to search nonpublic areas is given in the process.

(D) the exclusive authority to enforce this section is granted to the labor commissioner or the attorney general and enforcement shall be through civil action. **Any penalty recovered shall be deposited in the labor enforcement and compliance fund.**

(E) this section applies to public and private employers.

(Added by Stats. 2017, Ch. 492, Sec. 1. (AB 450) effective January 1, 2018.)

Updates to Revision 28

Revision 28 of the *Trial Court Revenue Distribution Guidelines* was released in December 2017, and reflected changes due to legislation signed into law last year. Those changes are on the following slide.

Most became effective January 1, 2018. Some changes were made as part of the budget bills last summer, and took effect immediately. Those entries are highlighted in bold font.

Updates to Revision 28, cont.

Added, Amended Or Removed	Code Section	Description
Added	B&P 17533.6.5	Prohibits nongovernmental entities from soliciting a fee for copy of a public record without specified disclosures.
Removed	B&P 19360	Repealed (provisions consolidated with B&P 26038).
Amended	B&P 26038	Consolidated civil penalties for violations of Medicinal and Adult-Use Cannabis Regulation and Safety Act.
Added	CCP 384	Changed the distribution of unclaimed class action settlements or judgments.
Added	GC 6223	Prohibits the presenting for recording or filing a document related to conveyance of federal lands without certificate of compliance from State Lands Commission.
Added	GC 65589.5	Imposes fines on local agencies for failure to comply with Housing Accountability Act, as specified.
Added	GC 7285.1	Prohibits employers from admitting immigrant enforcement agents to non-public areas of business without a warrant.
Added	GC 7285.2	Prohibits employers from permitting immigration enforcement agents access to employee records without a warrant or subpoena.
Amended	GC 76000.10	Renamed EMAT Fund as Emergency Medical Air Transportation and Children's Coverage Fund and extended sunset date for collection to January 1, 2020.
Amended	H&S 103625	Extended the \$2 fee for the Umbilical Cord Blood Collection Fund to January 1, 2023.
Amended	LC 1305	Violations of Labor Code provisions related to employment of minors.
Added	LC 98.7	Employers failing to comply with court orders concerning specified Labor Code subject to civil penalties.
Added	PC 851.92	Unauthorized distribution of information related to a sealed arrest subject to civil penalty.
Amended	PC 987.8	Defendants convicted of misdemeanors and felonies may be required to reimburse counties for cost of counsel, other legal assistance.
Amended	PC 1203.1ab	Defendants over 21, if able, to pay cost of drug testing as required by probation officer.
Added	PC 1203.42	Permits felons who would have been sentenced to county jail after 2011 realignment to petition for have guilty plea or verdict set aside, under specified condition.
Removed	PC 1463.23	\$50 of base fine for specified offenses allocated to AIDS education programs. Repealed January 1, 2018.
Amended	PC 1464	Made the distribution of State Penalty Fund subject to the Budget Act.
Amended	R&T 34016	Cannabis-related businesses; fine for failure to allow inspection of premises or filing of false tax reports.
Amended	WC 1847	Updated code references for unauthorized diversion or use of water for cannabis cultivation.
Amended	W&I 903.1	The parents or other adults liable for the support of a minor are not liable for the costs of legal services related to delinquency jurisdiction.

Updates to Revision 28, cont.

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Repeal of PC §1463.23

PC §1463.23, which required that \$50 of each fine for several specified violations be deposited into a special account for AIDS education programs, was repealed by SB 239.

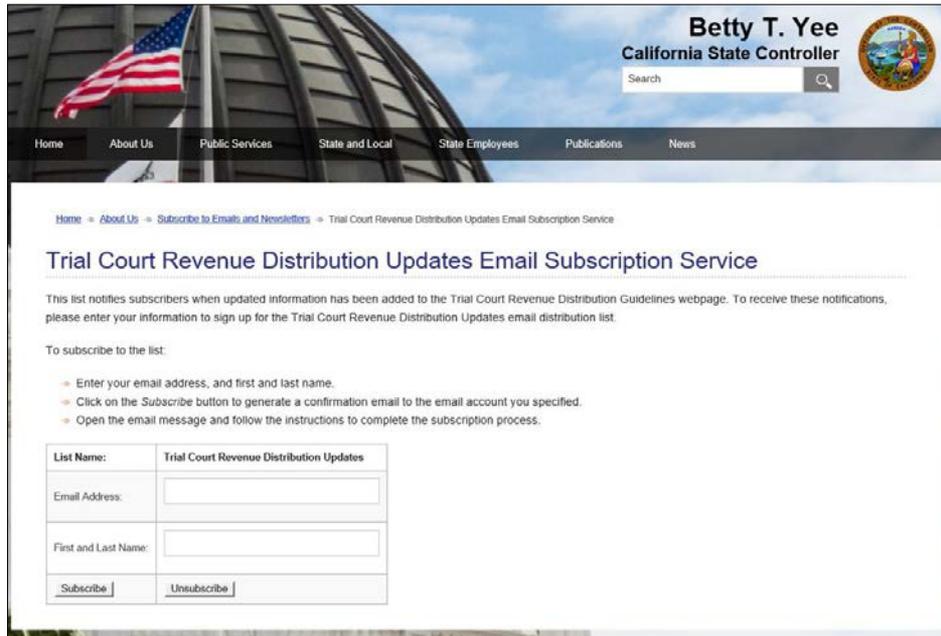
The language in nine other code sections which authorized the collection of up to \$70 in additional fine to be used “in accordance” with PC §1463.23, was not repealed. Those code sections are:

- B&P §4338
- H&S §11350(c), H&S §11377(c), H&S §11550(d)
- PC §264(b), PC §265.1(e)(3), PC §286(m), PC §288a(m), and PC §647.1

If the additional penalty is collected, use the distribution which applies to the base fine (PC §1463.001 or H&S §11502, as appropriate).

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 top portion of the California State Controller's website. The header features the name "Betty T. Yee, California State Controller" and a search bar. A navigation menu includes 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 instructions for subscribers. Below the instructions is a form with fields for "List Name", "Email Address", and "First and Last Name", along with "Subscribe" and "Unsubscribe" buttons.

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"/>

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				
		COUNTY NAME - NUMBER CO _____			
REPORT TO STATE CONTROLLER OF REMITTANCE TO STATE TREASURER - TC-31					
COUNTY NAME - NUMBER: _____ / _____					
COLLECTIONS FOR THE MONTH OF (MM / YY): _____ / _____					
STATE CONTROLLER'S OFFICE ONLY				STATE TREASURER'S ENDORSEMENT	
FUND	AGENCY	FY	REV CODE	AMOUNT	CODE SECTION & DESCRIPTION
0 0 0 1	0 2 5 0		1 6 1 4 0 3		General Fund - Penal Code 1465.7, AB 3000 - 20% surcharge on original fines
0 0 0 1	0 8 2 0		1 3 1 5 0 0		General Fund - Health & Safety 11372.5 - Criminalist 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	9 9 9 0		1 6 0 5 0 0		General Fund - Health & Safety 11489 - Asset Forfeitures (24%)
0 0 0 1	9 9 9 0		1 6 4 0 0 0		General Fund - Penal Code 1463.22(c) - Uninsured Motorists (\$10 Conviction)
0 0 0 1	9 9 9 0		1 6 4 2 0 1		General Fund - Vehicle Code 40225(d)
0 0 0 1	9 9 9 0		1 6 4 3 0 1		General Fund - Health & Safety 100257 - State penalty on lead abatement fines
0 0 4 4	2 7 4 0		1 1 4 3 0 0		Motor Vehicle Account - Vehicle Code 11203(c), AB 2499 - Traffic violator school (\$3 Certificate of Completion fee)
0 0 4 4	2 7 4 0		1 6 4 0 0 0		Motor Vehicle Account - Penal Code 1463.22(b) - Uninsured motorists (\$9 conviction)
0 1 0 2	3 5 4 0		1 2 5 2 0 0		State Fire Marshall Lic/Cert Fund - Health & Safety 12105 - Explosive Permit Fee
0 1 5 9	0 2 5 0		1 6 4 6 0 2		Trial Court Improvement Fund - Government Code 68090.9 - 2% Automation
0 1 5 9	0 2 5 0		1 6 4 6 0 3		Trial Court Improvement Fund - GC 72205 - 50% Excess
0 2 0 0	3 6 0 0		1 2 5 6 0 0		Fish & Game Preservation Fund - Fish & Game 711.4 - Environmental Document Filing Fees
0 2 0 0	3 6 0 0		1 3 1 0 0 0		Fish & Game Preservation Fund - Fish & Game 13003 - Fish & Game Preservation Fund
0 2 0 0	3 6 0 0		1 3 1 3 0 0		Fish & Game Preservation Fund - Fish & Game 12021, 13000 - Secret Witness Program
0 2 1 4	7 8 7 0		1 3 0 8 0 0		Restitution Fund - Penal Code 12024, W&I 730.6
0 2 1 4	7 8 7 0		1 3 0 8 0 3		Restitution Fund - Penal Code 1001.90 - Diversion Restitution Fee
0 2 1 4	7 8 7 0		1 3 0 8 0 6		Restitution Fund - Penal Code 1202.44 - Conditional Sentence Restitution Fines
0 2 1 4	7 8 7 0		1 6 4 4 0 0		Restitution Fund - Penal Code 1463.18 - DUI Fines
TOTAL				-	
<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>STATE TREASURER'S ENDORSEMENT</p>
<p>DATE: _____</p>					
<p>SIGNATURE: _____</p>					

TC-31 Submission, cont.

Tips to remember when completing your TC-31:

Use a separate Remittance Advice Number for each page of your form, and do not repeat numbers.

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, cont.

Tips to remember when completing your TC-31:

Monthly TC-31 forms should be dated based on 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 / 2018

FUND	AGENCY	REV / OBJ	AMOUNT	CODE SECTION & DESCRIPTION
0 0 0 1	0 5 0 2 0 1 7	1 5 1 4 0 3	2,000.00	General Fund - Penal Code 1465.7; AB 3000 - 20% surcharge on criminal fines
0 0 0 1	0 8 2 0 2 0 1 7	1 1 1 5 0 0	500.00	General Fund - Health & Safety 11372.5 - Criminalistics Lab Fee; Health & Safety 11502 - State Fines
0 0 0 1	9 9 9 0	3 0 9 0 1		General Fund - Penal Code 1465.7; AB 3000 - 20% surcharge on criminal fines
0 0 0 1	9 9 9 0	1 3 0 9 0 2		General Fund - Penal Code 1465.7; AB 3000 - 20% surcharge on criminal fines

TC-31s are based on the fiscal year (July 1–June 30); “2017” is the correct entry for FY 2017-18 collections.

TC-31 Submission, cont.

Tips to remember when completing your TC-31:

If you are remitting due to an audit finding, please use a separate form, write “99” as the month code at the top, and write “Audit” in the space for month.

CO# MONTH: 59 99

REMITTANCE ADVISE NUMBER: 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 1	1 5 0 0	(1,449.99)	General Fund - Health & Safety 11372.5 - Criminalistics Lab Fee: Health & Safety
	9 9 9 0		1 3 0 9 0 1		

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

TC-31 Submission, cont.

Tips to remember when completing your TC-31:

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		1 3 0 8 0 3		Restitution Fund - Penal Code 1202.4 - W&I 730.6	
0 2 1 4		7 8 7 0		1 3 0 8 0 0		1 3 0 8 0 6		Restitution Fund - Penal Code 1202.44 - Conditional Sentence Restitution Fines	
0 2 1 4		7 8 7 0		1 6 4 4 0 0				Restitution Fund - Penal Code 1463.18 - DUI Fines	
TOTAL								0.01	

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

3 0 1 6		0 0 0 0		1 3 1 7 0 0		1 3 1 7 0 0		Umbilical Cord Blood Collection Fund - H&S Code 100000 (b)(1) - Additional \$2 Fee for Birth Certificate	
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 5 0 0		(550.01)	
TOTAL								949.99	

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 typically 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, cont.

Please submit your TC-31s to:

OR

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

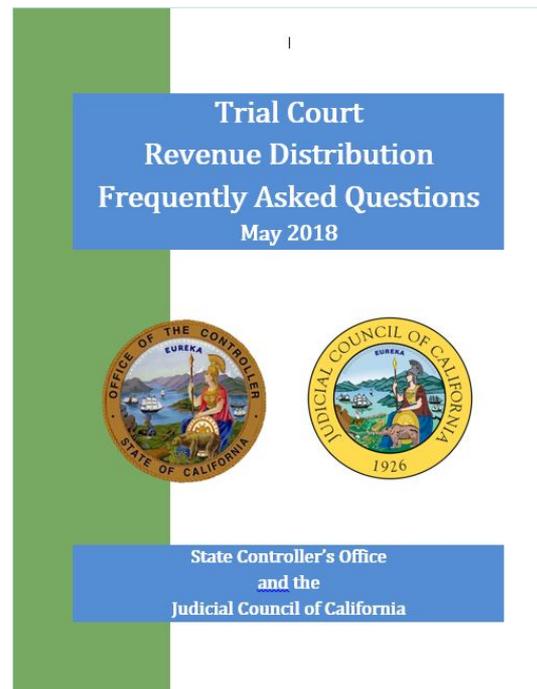
State Treasurer
Cash Management Division
P.O. Box 942809
Sacramento, CA 94209-0001

NOT to the State Controller's Office.

Note that the TC-31s include only the most commonly used codes. For remittances to funds not listed on the form, please email us at LGPSDTaxAccounting@sco.ca.gov and we will be happy to assist you.

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.

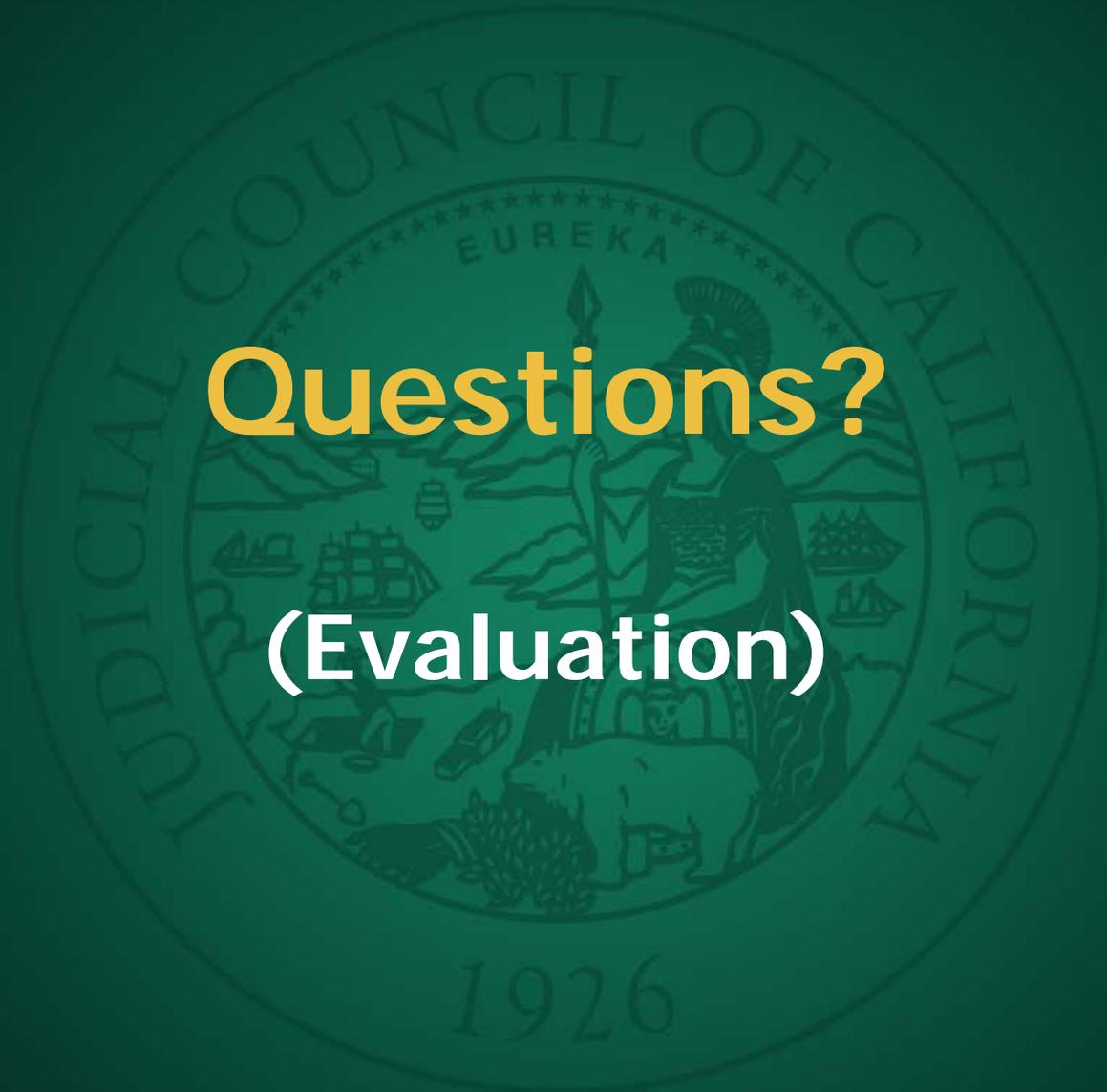
SCO Distribution Contact Information

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 is rendered in a light green color that blends with the dark green background.

Questions?

(Evaluation)

Crosswalk

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



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 2 - Special Distributions of Fines and Forfeitures Preceding PC 1463.001 Distribution

Trial Court Revenue Distribution Guidelines (Appendix C) Rev 28 1-1-2018					Uniform Bail & Penalty Schedule v 1-1-2018	
Index	Code Section	Code Description	Violation	FAQ	Description	Pg.
2.1	1 PC 1305.3 <i>Amended January 1, 2017</i>	Recovery of Costs and Attorney's Fees by Prosecuting Agency for Opposing Motion to Vacate Forfeiture	Forfeited bail, when a prosecuting agency incurs costs and attorney's fees in successfully opposing a motion to vacate the forfeiture and in collecting on the summary judgment.		Not listed; this is just a cost recovery item	
2.1	2 PC 1463.9	Litter Fines	H&S 13002		Not listed	



JUDICIAL COUNCIL OF CALIFORNIA

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

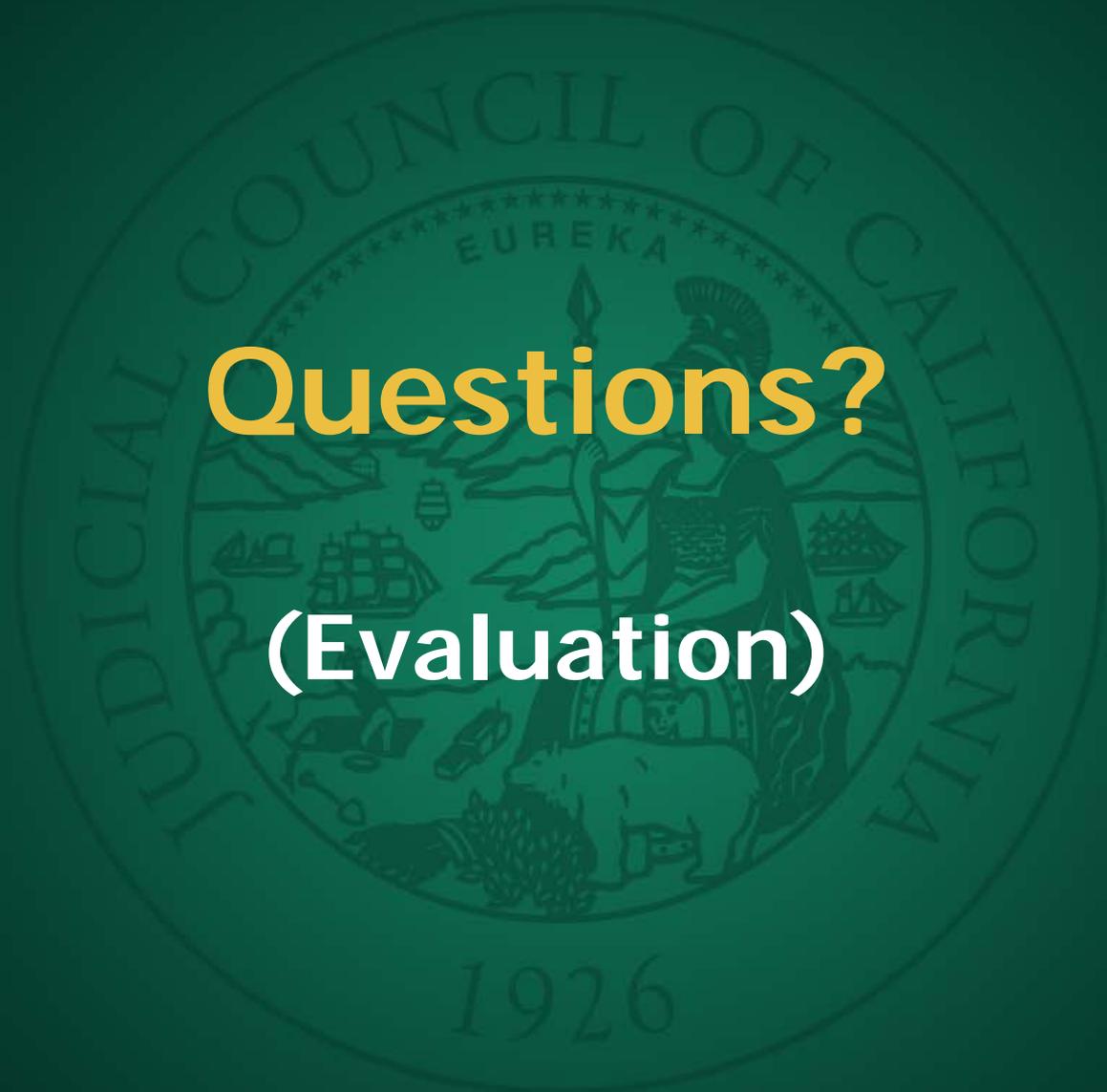
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Trial Court Revenue Distribution Guidelines (Appendix C) Rev 28 1-1-2018				Uniform Bail & Penalty Schedule v 1-1-2018		
Index	Code Section	Code Description	Violation	FAQ	Description	Pg.
2.1	2 PC 1463.9	Litter Fines	H&S 13002		Not listed	
			PC 374.3		Not listed	
			VC 23111		Throwing Lighted Substance on Highway Prohibited	15
			VC 23112		Dumping Material on Highway/Right-of-Way Prohibited	15
			VC 23113(a)		Failure to Remove Material From Highway	15

www.courts.ca.gov/revenue-distribution.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 matches the overall theme of the slide.

Questions?

(Evaluation)

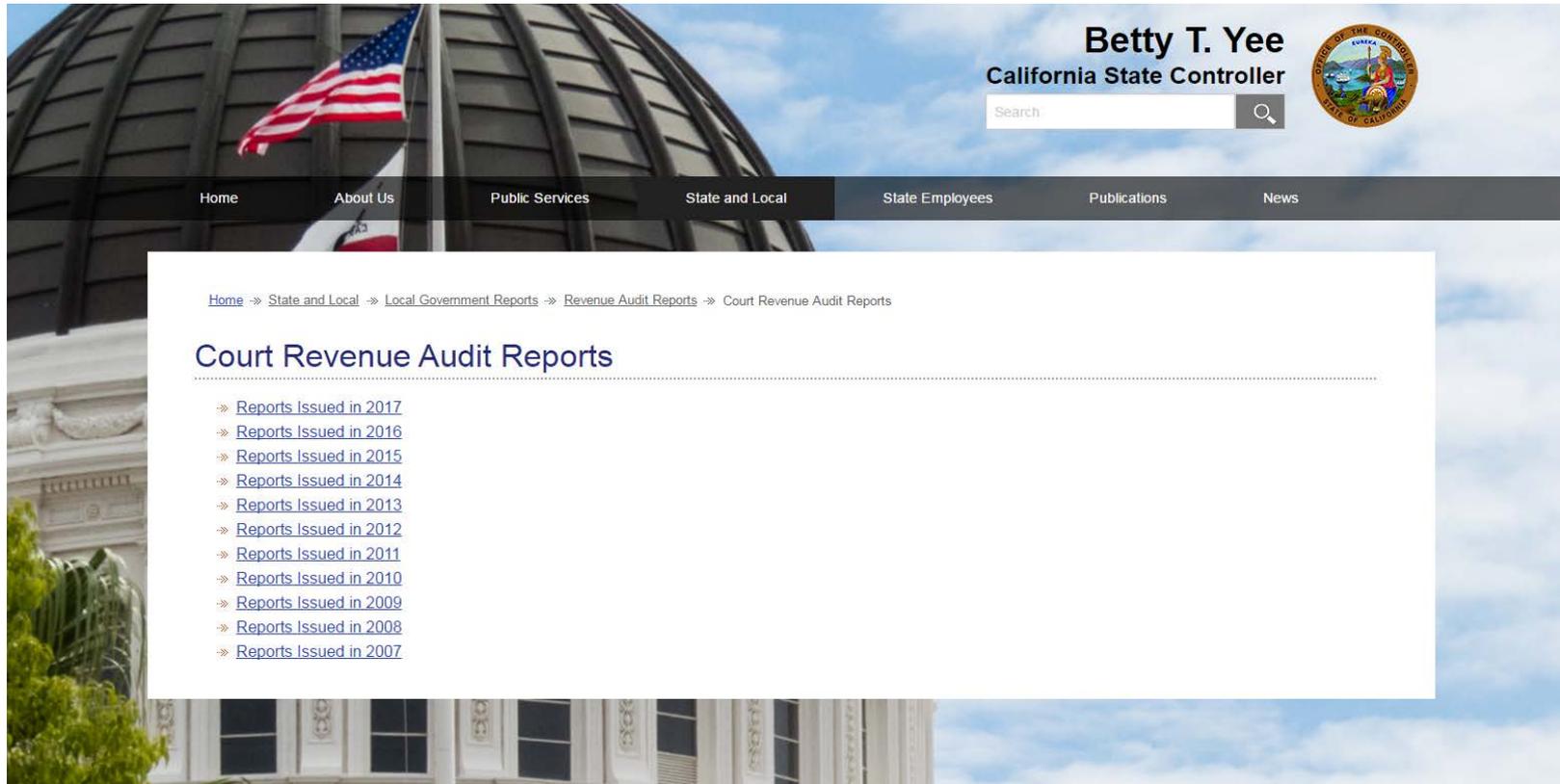
Trial Court Revenue Distribution Training May 2018



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 the California State Controller, Betty T. Yee. 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 lists links for reports issued from 2007 to 2017.

Betty T. Yee
California State Controller

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Court Revenue Audit Reports

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Agenda

- Common Audit Issues
 - Emergency Medical Air Transportation (EMAT) Penalties
 - Distributions of Parking Surcharges and Penalties
 - Equipment/Tag Violations
 - 50-50 Excess of Qualified Revenues Maintenance of Effort (MOE) calculation
- Audit Tips



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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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Distribution of Parking Surcharges and Penalties

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 Court 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 or entire \$2.00 from CJFF)
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.

Equipment/Tag Violations

Qualified penalties not consistently distributed to the State

- **VC §40225(d)** allows equipment and registration tag violations entered on notices of parking violations to be processed as civil penalties.
- This is **NOT** distributed like the additional parking penalties. Equipment/Tag violations include any penalty collected (including late penalties) divided equally between the State Treasury and issuing/processing agency.
 - Fix-it tickets – penalties that are reduced to \$10 are also included in the 50-50 split between the State Treasury and issuing/processing agency.



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50-50 Excess of Qualified Revenues

Underremittances to the State, due to incorrect calculation of total collections of qualified revenues

Calculate the revenue the county general fund has received from the eight specified fines, fees, and forfeitures stated 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 of Qualified Revenues

Underremittances to the State, due to incorrect calculation of total collections of qualified revenues

VC §42007 – Traffic Violator School Fee

- **Only 77% of the TVS Fee** to the County General Fund (CGF) shall be calculated into the Maintenance of Effort (MOE) limit before 50-50 split.
- 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 penalties

- The \$2 fee is included in the GC §76000 total collections of the MOE before 50-50 split.
- SCO has reported a number of findings for **not distributing parking penalties**, resulting in underremittances of excess qualified revenues.



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Tips to Prepare for an Audit

- Cash Statements
- Maintenance of Effort (MOE)
- Parking Fees and Surcharges
- Distribution Testing
- Board of Supervisor resolutions
- Prior Audit Findings
- TC-31 Remittance Forms



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Cash Statements and MOE

- Identify all the sources of revenues on the cash statements (i.e., city, county, or state).
- Make sure the cash statements include ALL of the revenues and adjustments (not just cash payments).
- Prepare periodic or monthly reconciliations between the cash statements and TC-31s.
- Be able to identify what funds make up the total qualified amounts for the MOE calculation.



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Parking Fees and Surcharges

- Have contact information available for all parking agencies.
- Make sure parking entities include distribution information for amounts sent to county.
- Maintain a list of entities that are not remitting parking revenues to the county.



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Additional Tips

- Verify revenue distributions using the Judicial Council testing templates.
- Retain applicable Board of Supervisors resolutions.
- Maintain records of corrective actions taken to address prior audit findings including the non-monetary findings.
- Contact SCO's Local Government Programs & Services Division for requests of electronic stamped copies of TC-31 forms.



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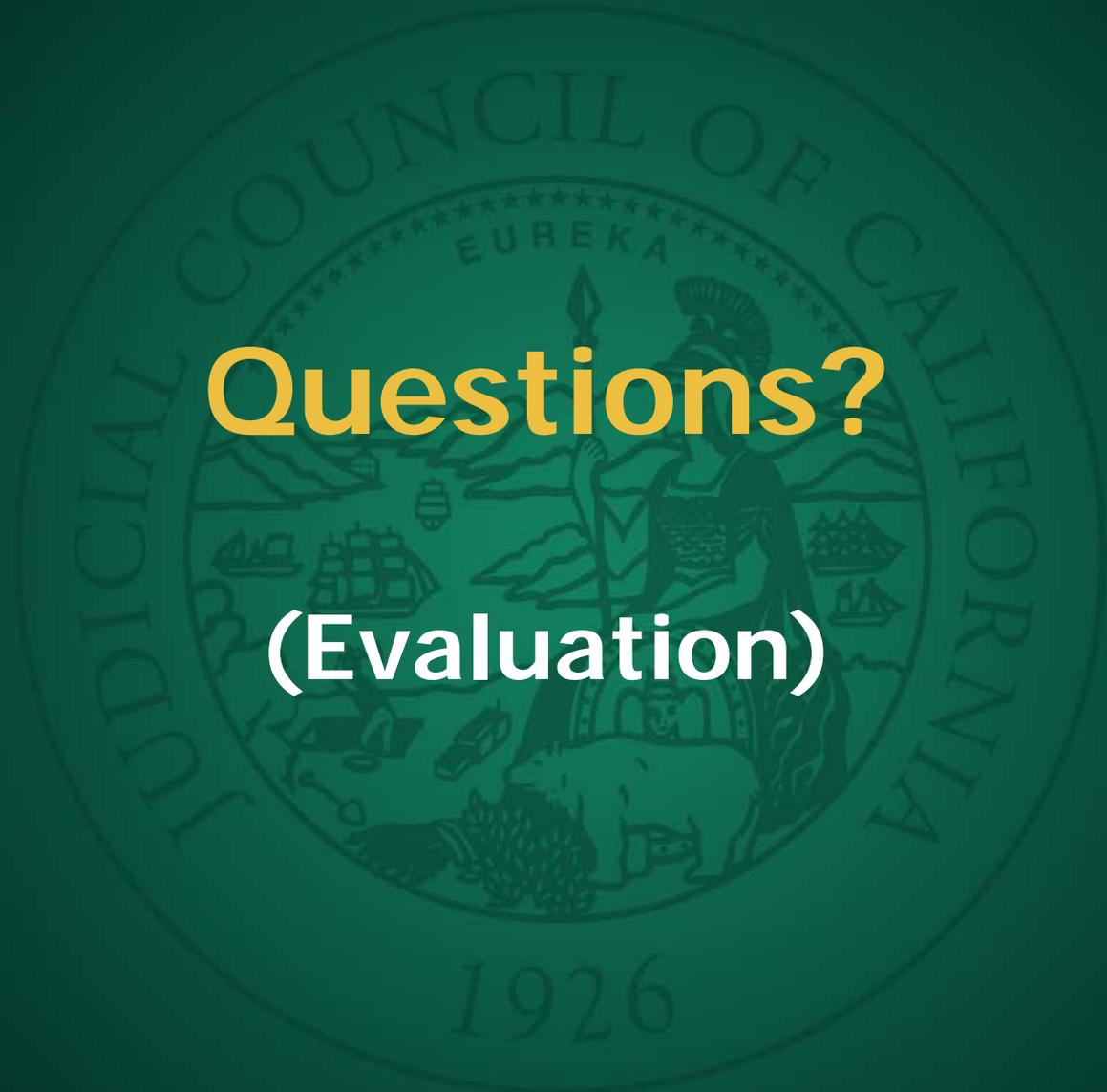
SCO Distribution Contact Information

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

LocalGovPolicy@sco.ca.gov



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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)

Training Recap

Today we have covered the following:

- Updates to distribution resources
- Resource materials for distributions, calculations, analysis, and research
- Legislative updates
- The 2018 Uniform Bail and Penalty Schedule
- Collections updates
- Issues from the Franchise Tax Board
- Audit issues from the SCO



The rest of your day

- Lunch 12:00–1:00pm
- Workshops 1:00–3:00pm
 - Laptops needed
 - Please share
 - Locations of “A” and “B”
 - Dismissed after workshop



Next Revenue Distribution Training Webinar

Save the Dates

- ✓ December 5 and 6, 2018
- ✓ New 2018 statutes



JUDICIAL COUNCIL
OF CALIFORNIA

Reminders

When you leave...

- Training Evaluations in drop box
- Pick up training completion certificate at registration desk





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

Note: we will not reconvene after.

**Thank you for joining us
today!**