

Trial Court Revenue Distribution  
 Training July 9, 2014

Summary of Questions

Cat.	Q No.	Keywords	Response as of Date	Questions and Responses
SCO	1			<p>Q Related to Penal Code (PC) 1205 installment payment fee, can a \$30 fee be added to establish an accounts receivable (A/R) on traffic A/R or only criminal A/R?</p> <p>A The installment payment fee, as stated in PC 1205, is different from the fee used to establish an A/R.</p> <ol style="list-style-type: none"> <li>1. The PC 1205 installment payment fee is charged for the processing of installment payments. The installment fee is equal to the administrative and clerical costs, as determined by the board of supervisors or by the court, depending on which entity administers the account.</li> <li>2. A fee may be charged to establish an A/R on both traffic and criminal accounts receivable.</li> </ol> <p>The accounts receivable fee of <b>up to \$30</b> is expressly stated by this statute, not for installment payments and is determined by the board of supervisors or by the court, depending on which entity administers the account.</p>

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SCO	2	TC-31		<p>Q</p> <p>A. What if there is a legitimate adjustment on a revenue line item that results in a negative amount for a particular month, should that be reported as a negative amount in the TC-31?</p> <p>B. If the prior year adjustment is negative, can I put it on the TC-31, even if it's 3 or 4 years old?</p>
				<p>A</p> <p>A.) No. When reporting a prior year negative adjustment (or any negative adjustment), report it on a separate line on the TC-31. It can be broken down over multiple pages or offset over multiple months. Be sure the bottom line total on the TC-31 is a positive number.</p> <p>B.) Yes. If the adjustment is for a prior period, include a memo with the TC-31 detailing the full account number, the original Remittance Advice Number to be adjusted, the collection month/year, the date remitted, the amount to be adjusted, and a brief description for the adjustment. Be sure the bottom line total on the TC-31 is a positive number.</p> <p>Current fiscal year adjustments for the period of July 2014 - June 2015, are coded as 2014 on the TC-31. <b>All</b> prior year adjustment collections for the period (July 2013 - June 2014) are coded as 2013.</p> <p>Please refer to State Controller's Office (SCO) July 2014 Training PowerPoint p. 64-68 for more information on TC-31s.</p>

Cat.	Q No.	Keywords	Response as of Date		Questions and Responses
JC	3			Q	Please clarify Government Code (GC) 70402 (a)(2) in relation to GC 76000 (a)(2) on the bond indebtedness date. If the bond indebtedness occurred after January 1, 1991 but still the Board of Supervisors issued a resolution to remit to the Local Courthouse Construction Fund, can they do this?
				A	No. Statutes would prevail.
JC	4			Q	Regarding Mandatory Fines, if the fine is mandatory (example County Drug), is the penalty assessment mandatory?
				A	<p>Yes. Penalty assessments are mandatory for a criminal fine.</p> <p>See People v. Castellanos (2009) 175 Cal.App.4th 1524. If a fine is imposed and suspended, PC 1464(b) requires that penalty assessments be reduced in proportion to the fine suspension.</p>
JC	5			Q	If the judicial assessment is less than the requirements in a criminal case, do you reduce the State Restitution Fine in your proration?
				A	<p>The State Restitution Fine is rarely reduced.</p> <p>Please refer to PC 1202.4(b).</p>

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JC	6			Q	Please describe the full mandatory parking fee. Last year's sample indicated \$9.50 and today's sample showed \$12.50. Was there a change from prior year?
				A	<p>Yes. The prior year sample used a violation committed prior to January 1, 2011.</p> <p>On January 1, 2011, the GC 76000.3 added a \$3 penalty to every penalty, fine, or forfeiture for a parking violation.</p>
JC	7			Q	Is this late penalty only assessed if the court sends a notice of total penalty due?
				A	<p>Yes. The Vehicle Code (VC) 40310 late charge of 50% on any traffic penalty is imposed on any traffic penalty not paid within 20 days.</p> <p>The 20 days is counted from the mailing of the notice in which the penalty has been assessed. This is a separate notice from the courtesy notice.</p>
JC	8			Q	The 50% late penalty applies 20 days after a notice is sent. What if no notice is sent?
				A	<p>If the court has not mailed a notice that the traffic penalty has been assessed by the court, a late charge cannot be added.</p> <p>Under VC 40310, a 50% late charge is due from the defendant after the court has mailed a notice informing the defendant that the court has assessed a traffic penalty and the defendant fails to pay the traffic penalty within 20 days of the mailing of this notice.</p>

Cat.	Q No.	Keywords	Response as of Date	Questions and Responses
JC	9			<p>Q How frequently does the Board of Supervisors need to update resolutions? Only when statute changes? Annually? Ever?</p>
				<p>A The Board of Supervisors should update resolutions as statutes change.</p>
SCO	10			<p>Q If a defendant is ordered to do community service on the whole fine amount but only completes partial community service, what part is community service and what part is paid?</p>
				<p>A Under PC 1205.3, community service is performed as a condition of probation.</p> <p>If community service work is performed in place of fines, the amount of the fines, penalty and state surcharge shall be reduced on a proportional basis. This is because the State Surcharge is calculated on the same base fine as the state penalty.</p>
JC	11			<p>Q Any plan to update the auditor workbook to include all distributions? Right now, only 19 are outlined.</p>
				<p>A Not at this time.</p>
JC	12			<p>Q How do we distribute criminal bail bond summary judgments and cash bail forfeitures? Is there a penal code section or reference point that we can use for guidance?</p>
				<p>A Summary judgment on bail bond is generally governed by PC 1305, PC 1306, and PC 1307. The only special distribution requirement known for summary judgment on forfeiture of bail bonds for PC or Health and Safety Code (HS) violations is under PC 1463.009 for certain Penal Code sex crimes.</p>

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				<p>Health and Safety Code bail bond forfeitures are subject to the GC 68090.8 2% state court automation distribution and per HS 11502, the remainder is generally distributed 75% to state and 25% to the city, if offense occurred in the city, otherwise to the prosecuting county.</p> <p>Penal Code bail bond forfeitures are also subject to the GC 68090.8 2% state court automation distribution and the remainder is generally distributed per PC 1463.001 and PC 1463.002. Bail bond forfeitures are not subject to penalty assessments.</p> <p>In addition, please review the SCO Trial Court Revenue Distribution Guidelines (Appendix C), Tables 1, 2, and 3, as these tables provide further distribution guidance for forfeitures, including PC 1463.001 distribution, PC 1463.002 distribution, special distributions prior to PC 1463.001 distribution, and specific distributions required for certain violations.</p>
SCO	13			<p>Q Please address PC 1464.8 regarding basing allocation and distribution of criminal fines on the law in effect when payment is made.</p>
				<p>A The question has been paraphrased to clarify our response below: If the law in effect is different in the time period when the court imposes the fine, which law is the distribution based on?</p> <p>Either way is acceptable. Courts may choose to make the distribution based upon the law in effect during the accounting period when the payment is made <b>or</b> upon the law during the period when the fines are imposed and allocated pursuant to PC 1463.001. However, courts should be consistent on which method they decide to elect.</p>

Cat.	Q No.	Keywords	Response as of Date	Questions and Responses
JC	14			<p>Q Under GC 76000(e), if debt is satisfied and some portion of the debt was paid from the county general fund, can the county continue collecting GC 76000(e) revenue to recoup general fund contribution prior to sending funds to state?</p>
				<p>A No.</p>
SCO	15			<p>Q VC 42007 – Is the courthouse construction fund (A1) and criminal justice facilities fund (A1) subject to 77% listing on the 50-50 split Maintenance of Effort (MOE) calculation?</p>
				<p>A No. To understand if these local construction funds are subject to the 77% listing at VC 42007, we must understand where that 77% is derived from.</p> <p>GC 77205 details how to calculate the 50-50 split from the excess revenue of eight penalty assessments, one being VC 42007, based on how the code read on December 31, 1997.</p> <p>At that time, 77% of collections for VC 42007 went to the State General Fund pursuant to VC 42007 (b)(1); the remaining 23% went to the county general fund and the local construction funds pursuant to VC 42007 (b)(2).</p> <p>The 77% of the VC 42007 collections distributed to the State General Fund <b>does not</b> include distributions from the Courthouse Construction Fund and the Criminal Justice Facilities Construction Fund.</p> <p>The \$1 to the Courthouse Construction Fund and the \$1 to the Criminal Justice Facilities Construction Fund should only be deducted from the remaining 23% of the VC 42007 collections.</p>

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JC	16			Q	Under GC 76000(e), where do we look to see how much the amount is for partial transfer complete? Example: 1 facility completely transferred and 1 facility still has bond debt. How do we determine correct amount?
				A	In this example, if the county bonded indebtedness for a court facility remains unpaid, the reduced local penalties in GC 76000(e) do not apply. The court should continue to impose the 7 per 10 local penalty in GC 76000(a).
SCO	17			Q	On a red light violation in the county, is the 30% distribution to the ticketing agency part of GC 77205(a)? Or is it part of non-GC 77205(a) money?
				A	No, it is not a part of GC 77205(a) money.  The 30% allocation is made prior to the PC 1463.001 distribution to the county general fund, so it is separate and not a part of the PC 1463.001 county general fund distributions that are used in the GC 77205 maintenance of effort calculations. This means the 30% distribution is not GC 77205 (a) revenue.
SCO	18			Q	Do you have a worksheet example of a summary judgment distribution for either a penal code or H&S violation? I realize the county and city splits vary according to PC 1463.002.
				A	A worksheet example of a summary judgment does not currently exist. Refer to FAQ #12 for guidance on summary judgments.

Cat.	Q No.	Keywords	Response as of Date		Questions and Responses
JC	19			Q	If the VC only mandates fine amounts, is the uniform bail schedule just a suggested amount?
				A	No. Under VC 40310 and PC 1269b(c), courts are required to follow the Judicial Council’s bail schedule for traffic infractions unless there are reduced penalties that apply in the county, the bail is increased under PC 1463.28, or a judicial officer exercises discretion in sentencing for an individual case. The Judicial Council’s bail schedules for traffic misdemeanors and non-traffic violations provide recommendations for courts to follow in adopting county bail schedules under section 1269b. In addition, California Rules of Court, rule 4.102, requires courts to give consideration to the Uniform Bail and Penalty Schedules approved by the Judicial Council when adopting county bail schedules. Under rule 4.102, after adoption of a county bail schedule a court is required to mail a copy of the county schedules to the Judicial Council with a report stating how the schedules differ from the council's.
SCO	20			Q	If we store our records electronically, do we need to keep the paper copies?
				A	SCO recommends paper records be retained from the date of the last SCO audit, even if the records are stored electronically.  The Judicial Council accepts electronic records.
SCO	21			Q	For infractions paid in full, can we purge them out of our system after they are 3 years old?

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				A	<p>No. Judicial Council's <i>Trial Court Financial Policies and Procedures</i> (FIN 12.01) provides guidance on the destruction of court financial records. Generally, courts must retain financial records from the current year plus four additional years.</p> <p>However, the minimum retention period that records should be kept is the current year plus four additional years from the close date of the last SCO audit, whichever is longer.</p>
JC	22			Q	Under PC 1203.9, if a defendant owes court-ordered debt to both a transferring county and a receiving county, how is that money collected and disbursed?
				A	<p>Currently, collection and disbursement practices vary widely between counties.</p> <p>Under PC 1203.9, courts are required to transfer persons on probation or mandatory supervision to their county of permanent residence, unless the court determines that the transfer would be inappropriate. The court in the receiving county must accept entire jurisdiction over the case. However, the specifics of collection and disbursement are not addressed in the statute.</p>