



Judicial Council of California

Judicial Branch Budget Committee

JUDICIAL BRANCH BUDGET COMMITTEE

MATERIALS MARCH 14, 2025

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Judicial Council of California
Judicial Branch Budget Committee

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JUDICIAL BRANCH BUDGET COMMITTEE

NOTICE AND AGENDA OF OPEN MEETING

Open to the Public (Cal. Rules of Court, rule 10.75(c)(1) and (e)(1))

THIS MEETING IS BEING CONDUCTED BY ELECTRONIC MEANS

THIS MEETING IS BEING RECORDED

Date: Friday, March 14, 2025
Time: 1:55 p.m. - 3:00 p.m.
Public Videocast: <https://jcc.granicus.com/player/event/4196>

Meeting materials will be posted on the advisory body web page on the California Courts website at least three business days before the meeting.

Members of the public seeking to make an audio recording of the meeting must submit a written request at least two business days before the meeting. Requests can be e-mailed to JBBC@jud.ca.gov.

Agenda items are numbered for identification purposes only and will not necessarily be considered in the indicated order.

I. OPEN MEETING (CAL. RULES OF COURT, RULE 10.75(C)(1))

Call to Order and Roll Call

Approval of Minutes

Approve minutes of the January 29, 2025, and February 20, 2025, Judicial Branch Budget Committee meetings.

II. PUBLIC COMMENT (CAL. RULES OF COURT, RULE 10.75(K)(1))

This meeting will be conducted by electronic means with a listen only conference line available for the public. As such, the public may submit comments for this meeting only in writing. In accordance with California Rules of Court, rule 10.75(k)(1), written comments pertaining to any agenda item of a regularly noticed open meeting can be submitted up to one complete business day before the meeting. For this specific meeting, comments should be e-mailed to JBBC@jud.ca.gov. Only written comments received by 1:55 p.m. on Thursday, March 13, 2025, will be provided to advisory body members prior to the start of the meeting.

III. DISCUSSION AND POSSIBLE ACTION ITEMS (ITEMS 1–3)

Item 1

Fiscal Year (FY) 2024–25 Trial Court Trust Fund Court Interpreters Program Mid-Year Reallocation (Action Required)

Consideration of mid-year reallocation of Trial Court Trust Fund Court Interpreters Program unspent funding for FY 2024–25.

Presenters: Hon. Jonathan B. Conklin, Chair, Trial Court Budget Advisory Committee
Mr. Douglas Denton, Principal Manager, Judicial Council Center for Families, Children & the Courts

Item 2

FY 2024–25 Community Assistance, Recovery, and Empowerment (CARE) Act Mid-Year Reallocation (Action Required)

Consideration of mid-year reallocation of CARE Act unspent funding for FY 2024–25.

Presenters: Hon. Jonathan B. Conklin, Chair, Trial Court Budget Advisory Committee
Mr. Don Will, Deputy Director, Judicial Council Center for Families, Children & the Courts

Item 3

Statutory Changes for Court-Ordered Debt Collections and Reporting (Action Required)

Consideration of technical amendments to statutes governing collection and reporting of court-ordered debt to improve compliance with reporting requirements.

Presenters: Ms. Maria Lira, Senior Analyst, Judicial Council Budget Services
Mr. Don Lowrie, Analyst, Judicial Council Budget Services

IV. ADJOURNMENT

Adjourn



JUDICIAL BRANCH BUDGET COMMITTEE

MINUTES OF OPEN MEETING

Wednesday, January 29, 2025

4:00 - 4:40 p.m.

<https://jcc.granicus.com/player/event/4027>

Advisory Body Members Present: Hon. Ann C. Moorman, Chair; Mr. David H. Yamasaki, Vice Chair; Hon. Carin T. Fujisaki; Hon. Brad R. Hill; Hon. Maria Lucy Armendariz; Hon. C. Todd Bottke; Hon. Charles S. Crompton; Hon. Maria D. Hernandez; Ms. Kate Bieker

Others Present: Hon. Jonathan B. Conklin, Mr. Zlatko Theodorovic, Ms. Fran Mueller, Ms. Angela Cowan, Mr. Chris Belloli, and Ms. Oksana Tuk

OPEN MEETING

Call to Order and Roll Call

The chair called the meeting to order at 4:01 p.m. and took roll call.

Approval of Minutes

The advisory body approved the minutes of the December 10, 2024, Judicial Branch Budget Committee (Budget Committee) meeting.

DISCUSSION AND ACTION ITEMS (ITEMS 1-2)

Item 1: Court Reporter Funding Mid-Year Reallocation for Fiscal Year 2024-25

Consideration of mid-year reallocation of court reporter funding for fiscal year 2024-25.

Action: *The Budget Committee voted, with one abstention, to approve the following recommendations for consideration by the Judicial Council at its February 21, 2025, business meeting:*

1. *Reallocate \$820,000 of projected unspent court reporter funding in FY 2024-25 to courts based on the total amount of funding available as a proportion of the total amount of funding being requested, including any technical adjustments to account for the final amount available prior to distribution; and*

2. *Delegate authority to Judicial Council staff to reallocate unspent funding to trial courts who have identified additional unmet need in late spring 2025, in efforts to maximize use of the full allocation.*

Item 2: Allocation for Partial Restoration of Trial Court Operations Funding for Fiscal Year 2024–25

Consideration of an allocation for a partial restoration of the \$97 million reduction for trial court operations for fiscal year 2024–25.

Action: *The Budget Committee unanimously voted to approve the second option to allocate the \$42 million partial restoration of the initial \$97 million trial court operations reduction in fiscal year 2024–25, which uses the same Judicial Council-approved methodology to allocate the revised \$55 million reduction as was applied for the initial \$97 million reduction as displayed in Attachment 2A. This recommendation will be considered by the Judicial Council at its February 21, 2025, business meeting.*

INFORMATION ONLY ITEMS (ITEMS 1)

Item 1: Governor’s Budget Proposal for Fiscal Year 2025–26

Update on the Governor’s Budget proposal for fiscal year 2025–26

Action: *No action taken.*

ADJOURNMENT

There being no further business, the meeting was adjourned at 4:39 p.m.

Approved by the advisory body on enter date.



JUDICIAL BRANCH BUDGET COMMITTEE

MINUTES OF OPEN MEETING

February 20, 2025

12:30 - 3:30 p.m.

<https://jcc.granicus.com/player/event/4028>

Advisory Body Members Present: Hon. Ann C. Moorman, Chair; Mr. David H. Yamasaki, Vice Chair; Hon. Carin T. Fujisaki; Hon. Maria Lucy Armendariz; Hon. C. Todd Bottke; Hon. Maria D. Hernandez; and Ms. Kate Bieker

Advisory Body Members Absent: Hon Brad R. Hill and Hon. Charles S. Crompton

Others Present: Hon. Kyle S. Brodie, Ms. Rebecca Fleming, Ms. Salena Chow, Mr. Zlatko Theodorovic, Ms. Laura Speed, Mr. John Yee, Mr. Tamar Ahmed, Mr. Don Will, Ms. Fran Mueller, Ms. Angela Cowan, and Ms. Kelly Meehleib

OPEN MEETING

Call to Order and Roll Call

The chair called the meeting to order at 12:32 p.m. and took roll call.

Approval of Minutes

The minutes from the January 29, 2025, Judicial Branch Budget Committee meeting were not included in the materials for this meeting and will be considered at the next open meeting.

DISCUSSION AND ACTION ITEMS (ITEMS 1–2)

Item 1: Fiscal Year (FY) 2024–25 Allocations for Dependency Counsel Collections Program and Expected Unspent Program Funding

Consideration of FY 2024–25 allocations for Dependency Counsel Collections Program and expected unspent program funding.

Action: *The Judicial Branch Budget Committee unanimously voted to approve the following FY 2024–25 allocations for court-appointed counsel funding for consideration by the Judicial Council at its April 25, 2025, business meeting:*

- 1. Allocate Juvenile Dependency Counsel Collections Program funds of \$363,458 remitted in FY 2023–24 (Attachment A); and*
- 2. Allocate FY 2024–25 estimated unspent dependency counsel funding of \$843,000 from courts that have identified funds they do not intend to spend to courts that are not fully funded to their need (Attachment B).*

Item 2: FY 2026–27 Judicial Branch Budget Change Concepts

Review of FY 2026–27 budget change concepts for the judicial branch.

Action: No action taken

A D J O U R N M E N T

There being no further business, the meeting was adjourned at 2:41 p.m.

Approved by the advisory body on enter date.

JUDICIAL COUNCIL OF CALIFORNIA
BUDGET SERVICES
Report to the Judicial Branch Budget Committee
(Action Item)

Title: Fiscal Year (FY) 2024–25 Trial Court Trust Fund Court Interpreters Program Mid-Year Reallocation

Date: 3/14/2025

Contact: Douglas G. Denton, Principal Manager, Judicial Council Center for Families, Children & the Courts
415-865-7870 | douglas.denton@jud.ca.gov

Issue

Consider the Trial Court Trust Fund (TCTF) Court Interpreters Program (CIP) mid-year reallocation of \$699,000 and proposed augmentation of \$11.6 million for FY 2024–25 to address anticipated funding shortfalls due to increasing interpreter expenditures. This recommendation will be considered by the Judicial Council at its April 25, 2025, business meeting. Approval of the allocation for the \$11.6 million current year augmentation is contingent upon approval of the Legislature.

Background

Before FY 2020–21, trial courts were reimbursed for all eligible court interpreter expenses. Effective July 1, 2022, the Judicial Council approved Trial Court Budget Advisory Committee (TCBAC) recommendations for an ongoing, workload-based allocation methodology for CIP funding, including cross-assignments, benefit cost changes, and unspent funds. The change from a reimbursement model to an allocation methodology recognized the need to address insufficient funding to reimburse trial courts based on actual expenditures. The council’s approved allocation methodology is based on the three-year average expenditure data, excluding FY 2020–21 due to the impact of the COVID-19 pandemic.¹

At its February 21, 2025, business meeting,² the Judicial Council approved the following recommendations from the TCBAC:

1. Allocate \$4.6 million from the \$35 million CIP fund balance from the TCTF in FY 2024–25 to courts that exceeded their allocation in FY 2023–24;
2. Allocate the remaining CIP fund balance from the TCTF to courts mid-year to address any CIP

¹ Judicial Council of Cal., Advisory Com. Rep., *Allocations and Reimbursements to Trial Courts: Court Interpreters Program Funding and Allocation Methodology* (Jan. 20, 2023), <https://jcc.legistar.com/View.ashx?M=F&ID=11533862&GUID=BF5043BE-FE6C-4464-B2CE-336C36D5DB40>.

² Judicial Council of Cal., Advisory Com. Rep., *Trial Court Budget: Use of Court Interpreters Program Savings to Augment 2024–25 and 2025–26 Allocations for Trial Courts* (February 21, 2025), <https://jcc.legistar.com/View.ashx?M=F&ID=13703531&GUID=E64FD46A-FE23-43D7-BADA-96EA524836B2>.

shortfalls for FYs 2024–25 and 2025–26, based on available program savings; and

3. Direct Judicial Council staff to continue to monitor CIP funding and program expenditures, provide regular updates to the TCBAC to report any changes, and work with the trial courts to develop a funding request for additional CIP resources beginning in FY 2026–27.

Expenditure increases in the CIP are a result of multiple factors including increased usage of contractors, high contractor rates, wage growth on ratified agreements, merit salary adjustments, increases in the number of mandated staff interpreters and mandated contractor usage, and expansion of interpreter services to all case types. Courts have reported that many contractors are requesting rates that exceed the council’s standard rates for contractors³ and that are commensurate with current federal rates.⁴

Analysis

Since the COVID-19 pandemic, expenditures for FY 2020–21 through 2022–23 were less than the annual appropriation, resulting in cumulative program savings of approximately \$35 million.

At its February 21, 2025, business meeting, the council approved the TCBAC recommendation to utilize program savings of \$4.6 million to address the shortfall in FY 2023–24. Approval of the allocation for the \$4.6 million current year augmentation is contingent upon approval of the Legislature.

Mid-year Reallocation and Augmentation Process

In February 2025, council staff sent out a mid-year survey to the 58 trial courts to obtain their anticipated additional funding requests for FY 2024–25. The courts based their funding requests and projections on expenditure information from the Phoenix financial system (through January 31, 2025). The courts’ mid-year survey responses are included in Attachment A.

A total of 43 courts requested additional funding totaling \$12.3 million, 12 courts requested no additional funding, and 3 courts estimated unspent funding of approximately \$699,000 in FY 2024–25. After reallocation of the available \$699,000, the CIP augmentation request from the TCTF program reserves is \$11.6 million based on the survey data.⁵

The following table demonstrates the program savings balance of \$30.4 million and the mid-year reallocation and augmentation plan for FYs 2024–25 and 2025–26. Following the distribution of

³ Judicial Council of Cal., Payment Policies for Independent Contractor Interpreters (Effective July 1, 2021), <https://www.courts.ca.gov/documents/CIP-Payment-Policies-for-Independent-Contractor-Interpreters.pdf>.

⁴ The [Trial Court Interpreters Program Expenditure Report for Fiscal Year 2022–23](#), as required by the Budget Act of 2022, found that contract interpreter expenditures in FY 2022–23 represented 26.7 percent of total expenditures, reflecting an increase from FY 2021–22, when contractor expenses were 21.7 percent of the total expenditures (see [Expenditure Report](#), table 4). Compared to FY 2021–22, expenditures for contract interpreters in FY 2022–23 increased by \$8.3 million (32.7 percent), and expenditures for court employees in FY 2022–23 increased by \$850,000 (0.9 percent). (Ibid.) Given the reduction included in the Budget Act of 2024, courts are identifying cost saving measures to ensure prudent use of limited CIP funding.

⁵ The council-approved methodology for when courts experience a shortfall is outlined in the council report: Judicial Council of Cal., Advisory Com. Rep., *Allocations and Reimbursements to Trial Courts: Court Interpreters Program Funding and Allocation Methodology* (Jan. 20, 2023), <https://jcc.legistar.com/View.ashx?M=F&ID=11533862&GUID=BF5043BE-FE6C-4464-B2CE-336C36D5DB40>.

the FY 2024–25 mid-year augmentation of \$11.6 million, the remaining program savings balance of \$18.8 million is available for the FY 2025–26 mid-year augmentation.

Courts will be notified of the program savings balance so they can budget their interpreter expenditures accordingly. Council staff are also working with the trial courts to develop a funding request for consideration in the FY 2026–27 budget development cycle to increase the ongoing CIP baseline appropriation.

Mid-year Reallocation and Augmentation Plan for FY 2024–25 and 2025–26 (Dollars in Millions)

CIP Detail	2022–23	2023–24	2024–25	2025–26
Appropriation	\$135.5	\$133.8	\$134.8	\$135.5*
Surplus or Mid-year Augmentation Amount	\$9.8	-\$4.6	-\$11.6	\$TBD
Program Savings Balance	\$35.0	\$30.4	\$18.8	\$TBD

*FY 2025–26 appropriation is an estimate based on the Governor’s Budget.

Council staff will also conduct an additional survey prior to the end of FY 2024–25 to reallocate available savings to those courts with a funding shortfall based on final expenditures for current year.

The TCBAC met on February 26, 2025, and approved three recommendations for consideration by the Judicial Branch Budget Committee and the Judicial Council at its April 25, 2025, business meeting.⁶

Subsequent to the February 26, 2025, TCBAC meeting an update to the survey results was made, which resulted in a revised amount for the current year reallocation. This adjustment will be presented to the Judicial Branch Budget Committee for consideration.

Recommendations

Approve the following TCBAC recommendations for consideration by the Judicial Council at its April 25, 2025, business meeting:

1. Approve the FY 2024–25 mid-year reallocation of \$699,000 and augmentation of \$11.6 million from the remaining \$30.4 million program savings balance, as outlined in Attachment A;

⁶ Trial Court Budget Advisory Committee meeting materials (Feb. 26, 2025), <https://courts.ca.gov/system/files/file/tcbac-20250226-materials.pdf>.

2. Direct council staff to conduct an additional survey prior to the end of FY 2024–25 to reallocate available savings to those courts with a funding shortfall based on final expenditures for the current year; and
3. Direct council staff to repeat the mid-year survey and reallocation process in FY 2025–26 and determine if the trial courts need additional funding from the remaining program savings balance of \$18.8 million to support court interpreter services.

Attachment

Attachment A: Fiscal Year 2024–25 CIP-TCTF Mid-Year Reallocation and Augmentation Amounts

Attachment A

Fiscal Year 2024-25 CIP-TCTF Mid-Year Reallocation and Augmentation Amounts

#	Court	FY 2024-25 CIP Allocation	FY 2023-24 \$4.6 Million Allocation to Address Shortfall	FY 2024-25 Returning Funding	FY 2024-25 Additional Funding Requested	Total CIP Allocation
		A	B	C	D	E = (A+B+C+D)
1	Alameda	5,892,193.43	233,322.68	-	299,336.39	6,424,852.50
2	Alpine	30.01	576.97	-	1,400.00	2,006.99
3	Amador	65,954.82	(114,960.59)	-	-	(49,005.77)
4	Butte	266,351.16	24,009.34	-	-	290,360.50
5	Calaveras	63,271.17	(44,922.39)	(43,271.17)	-	(24,922.39)
6	Colusa	131,109.18	71.82	-	15,000.00	146,180.99
7	Contra Costa	3,078,398.14	349,296.59	-	319,850.86	3,747,545.59
8	Del Norte	41,806.42	(32,613.83)	-	-	9,192.59
9	El Dorado	244,967.38	139.60	-	12,000.00	257,106.98
10	Fresno	2,624,048.55	184,350.71	-	340,000.00	3,148,399.27
11	Glenn	151,427.06	21,805.51	-	-	173,232.57
12	Humboldt	141,864.71	(85,709.26)	-	-	56,155.45
13	Imperial	703,475.92	189,155.97	-	143,000.00	1,035,631.90
14	Inyo	66,522.97	2,481.40	-	15,000.00	84,004.37
15	Kern	4,110,583.34	1,698,826.74	(155,583.34)	-	5,653,826.74
16	Kings	668,173.46	135,464.83	-	65,000.00	868,638.29
17	Lake	156,981.38	78,525.19	-	30,000.00	265,506.58
18	Lassen	55,369.83	8,670.87	-	15,000.00	79,040.70
19	Los Angeles	40,455,765.23	(4,029,552.01)	-	601,000.00	37,027,213.22
20	Madera	831,030.41	153,333.79	-	149,550.00	1,133,914.21
21	Marin	817,906.44	60,233.82	-	73,000.00	951,140.26
22	Mariposa	47,600.95	12,826.58	-	9,000.00	69,427.53
23	Mendocino	496,369.95	230,110.22	-	-	726,480.17
24	Merced	1,182,663.32	144,502.40	-	67,245.00	1,394,410.72
25	Modoc	3,813.54	1,619.74	-	10,000.00	15,433.28
26	Mono	70,612.25	(561.49)	-	10,000.00	80,050.76
27	Monterey	1,690,627.73	255,355.57	-	336,000.00	2,281,983.30
28	Napa	809,880.55	173,431.55	-	48,550.00	1,031,862.10
29	Nevada	90,338.19	36,131.35	-	42,926.83	169,396.37
30	Orange	10,443,675.30	(2,184,565.93)	(500,000.00)	-	7,759,109.38
31	Placer	734,356.95	499,011.80	-	125,000.00	1,358,368.75
32	Plumas	6,276.66	(8,888.83)	-	-	(2,612.17)
33	Riverside	7,212,352.58	451,475.74	-	118,000.81	7,781,829.13
34	Sacramento	5,137,381.83	376,825.16	-	50,000.00	5,564,206.99
35	San Benito	142,876.91	27,026.46	-	-	169,903.37
36	San Bernardino	6,618,874.43	(690,844.69)	-	110,707.57	6,038,737.31
37	San Diego	7,109,728.79	63,619.12	-	-	7,173,347.91
38	San Francisco	4,351,286.40	1,016,751.39	-	1,900,000.00	7,268,037.79
39	San Joaquin	2,056,883.05	275,924.15	-	449,000.00	2,781,807.20
40	San Luis Obispo	942,318.04	(61,075.88)	-	20,000.00	901,242.16
41	San Mateo	3,262,089.61	760,059.38	-	381,997.12	4,404,146.11
42	Santa Barbara	2,795,799.96	526,773.85	-	457,656.09	3,780,229.90
43	Santa Clara	6,292,705.10	846,417.84	-	2,561,111.28	9,700,234.22
44	Santa Cruz	988,850.32	98,319.88	-	150,000.00	1,237,170.21
45	Shasta	487,549.97	200,462.09	-	50,000.00	738,012.06
46	Sierra	568.71	(345.37)	-	500.00	723.34
47	Siskiyou	63,682.84	4,783.48	-	25,000.00	93,466.32
48	Solano	832,375.35	115,529.91	-	205,000.00	1,152,905.26
49	Sonoma	1,716,236.43	775,913.58	-	700,000.00	3,192,150.01
50	Stanislaus	1,670,088.41	77,554.91	-	425,000.00	2,172,643.32
51	Sutter	309,864.48	4,163.57	-	50,000.00	364,028.05
52	Tehama	239,615.42	15,822.54	-	-	255,437.96
53	Trinity	71,805.70	(7,470.36)	-	-	64,335.33
54	Tulare	2,302,156.22	1,025,793.47	-	721,930.00	4,049,879.69
55	Tuolumne	67,214.47	9,638.70	-	16,600.00	93,453.17
56	Ventura	2,539,896.73	735,119.60	-	1,111,785.00	4,386,801.34
57	Yolo	774,093.18	(94,635.17)	-	-	679,458.01
58	Yuba	76,258.67	55,481.97	-	50,000.00	181,740.65
TOTAL		\$134,206,000	\$4,600,566	-\$698,854.51	\$12,282,146.95	\$150,389,858.51

JUDICIAL COUNCIL OF CALIFORNIA
BUDGET SERVICES
Report to the Judicial Branch Budget Committee
(Action Item)

Title: Fiscal Year (FY) 2024–25 Community Assistance, Recovery, and Empowerment (CARE) Act Mid-Year Reallocation

Date: 3/14/2025

Contact: Don Will, Deputy Director, Judicial Council Center for Families, Children & the Courts | don.will@jud.ca.gov | 415-865-7557

Kelly Ragsdale, Senior Analyst, Judicial Council Center for Families, Children & the Courts | kelly.ragsdale@jud.ca.gov | 415-865-7659

Issue

Consideration of a one-time reallocation of \$400,000 from unspent CARE Act funding in FY 2024–25 to provide additional resources to trial courts that have exceeded their current year allocations to support program activities. This recommendation will be considered by the Judicial Council at its April 25, 2025, business meeting.

Background

The Budget Act of 2024 included \$26.5 million to fund trial court operations related to the CARE Act. The program was rolled out in two cohorts and all courts were required to implement the CARE Act by December 1, 2024.

At its business meeting on July 21, 2023¹, the Judicial Council approved an allocation methodology that included the following:

1. For Cohort One courts implementing the CARE Act, an allocation for court hearing costs that employs the Workload Formula with a base of 25 CARE Act cases calculated at \$93,225;
2. For Cohort One courts implementing the CARE Act, an allocation for staff and other operational costs that employs the Workload Formula with a base of \$98,000, prorated to the amount that Cohort One courts are estimated to receive in FY 2024–25 when all courts are implementing the CARE Act;
3. For Cohort Two courts, an allocation that employs the Workload Formula with a base of \$98,000, prorated to the amount that remains after the allocation as described in step two above and after reduction by 0.5 percent to hold as a reserve for Cohort One courts that

¹ Judicial Council of Cal., Advisory Com. Rep., *Trial Court Budget: Fiscal Year 2023–24 Allocation of Community Assistance, Recovery, and Empowerment (CARE) Act Funding* (Jun. 7, 2023), <https://jcc.legistar.com/View.ashx?M=F&ID=12125820&GUID=BB56211B-2F20-4BB8-8E94-B0909B17F695>.

require additional program funding, with any unspent funding from the court allocations and this reserve redistributed through the reallocation process via the approved methodology; and

4. A method to reallocate unspent funds during the fiscal year.

Reallocation Survey and Process

Informational updates were provided to the Funding Methodology Subcommittee on October 30, 2024², and the Trial Court Budget Advisory Committee (TCBAC) on November 22, 2024³, regarding the status and projected timeline to conduct a survey and reallocation process consistent with the Judicial Council-approved CARE Act funding methodology.

Judicial Council staff sent out the mid-year survey to the 58 trial courts in February 2025 to obtain an estimate of their potential unspent funding available in FY 2024–25 for the one-time reallocation process. A total of 50 courts responded to the survey.

There are 33 courts that indicated through the survey that they would be able to return a portion of their CARE Act funding in FY 2024–25 for the reallocation process. The total amount of unspent funding estimated by the 33 courts is \$7.5 million.

There are 2 courts that indicated they would be able to use additional CARE Act funding beyond their initial allocation in FY 2024–25. The total amount of additional funding identified by the 2 courts is \$400,000.

The \$400,000 requested will be deducted from the allocations of those courts returning funding on a pro-rata basis. This leaves approximately 95 percent or \$7.1 million of the estimated unspent funding at this time to continue to fund services through the end of the fiscal year. While courts currently project approximately \$7.1 million in funding available for return, actual expenditures may vary as CARE Act implementation for the majority of the courts is in the very early stages and continuing to ramp up.

The list of courts and detailed survey results are outlined in Attachment A.

Upon approval of the recommendation, council staff will include the mid-year reallocation of \$400,000 in the May 2025 distribution to the trial courts.

The TCBAC met on February 26, 2025, and approved the following recommendation for consideration by the Judicial Branch Budget Committee and the Judicial Council at its April 25, 2025, business meeting.⁴

Subsequent to the February 26, 2025, TCBAC meeting an update to the survey results was made, with one additional court reporting unspent funding. This adjustment will be presented to the

² Funding Methodology Subcommittee meeting minutes (Oct. 30, 2024), <https://courts.ca.gov/system/files/file/tcbac-20241030-fms-minutes.pdf>

³ Trial Court Budget Advisory Committee meeting minutes (Nov. 22, 2024), <https://courts.ca.gov/system/files/file/tcbac-20241122-minutes.pdf>

⁴ Trial Court Budget Advisory Committee Meeting Materials (Feb. 26, 2025), <https://courts.ca.gov/system/files/file/tcbac-20250226-materials.pdf>

Judicial Branch Budget Committee for consideration.

Recommendation

Approve the TCBAC recommendation to reallocate \$400,000 of unspent CARE Act funding in FY 2024–25 to 2 trial courts as outlined in Attachment A. This recommendation will be considered by the Judicial Council at its April 25, 2025, business meeting.

Attachments

Attachment A: Recommended Fiscal Year 2024–25 Reallocation and Redistribution of CARE Act Funding

Recommended Fiscal Year 2024–25 Reallocation and Redistribution of CARE Act Funding

Court	Responded to Survey	Total Expense (Cumulative)	Allocation Amount	Unspent FY 2024-25 Funding	Amount Available for Reallocation	Additional Amount Requested
Alameda	Yes	215,253	553,256	338,004	-	-
Alpine	Yes	4,802	191,225	186,423	175,000	-
Amador	Yes	21,638	191,225	169,587	60,000	-
Butte	Yes	-	191,225	191,225	191,225	-
Calaveras	Yes	22,489	191,225	168,736	-	-
Colusa	Yes	-	191,225	191,225	181,225	-
Contra Costa	Yes	12,505	406,196	393,690	300,000	-
Del Norte	No	-	191,225	191,225		
El Dorado	Yes	-	191,225	191,225	-	50,000
Fresno	Yes	88,521	448,406	359,885	150,000	-
Glenn	Yes	35,335	191,225	155,890	128,865	-
Humboldt	Yes	5,716	191,225	185,509	25,000	-
Imperial	Yes	8,973	191,225	182,252	127,945	-
Inyo	Yes	-	191,225	191,225	191,225	-
Kern	Yes	12,642	449,677	437,034	329,677	-
Kings	Yes	9,565	191,225	181,660	150,000	-
Lake	Yes	766	191,225	190,459	190,459	-
Lassen	Yes	60,613	191,225	130,612	-	-
Los Angeles	Yes	1,585,463	6,880,838	5,295,375	-	-
Madera	Yes	-	191,225	191,225	166,911	-
Marin	Yes	87,848	191,225	103,377	-	-
Mariposa	No	-	191,225	191,225		
Mendocino	Yes	10,534	191,225	180,691	162,547	-
Merced	Yes	29,003	191,225	162,222	90,000	-
Modoc	No	8,028	191,225	183,197		
Mono	Yes	1,906	191,225	189,319	150,000	-
Monterey	Yes	1,053	191,225	190,172	41,225	-
Napa	No	-	191,225	191,225		
Nevada	Yes	-	191,225	191,225	-	-
Orange	Yes	310,427	1,910,306	1,599,879	1,217,095	-
Placer	Yes	72,133	191,225	119,092	-	-
Plumas	No	-	191,225	191,225		
Riverside	Yes	136,789	1,449,049	1,312,260	1,029,279	-
Sacramento	Yes	-	630,948	630,948	-	-
San Benito	Yes	18,281	191,225	172,944	30,000	-
San Bernardino	Yes	6,137	773,192	767,055	-	-
San Diego	Yes	43,238	1,774,979	1,731,741	-	-
San Francisco	Yes	101,739	768,445	666,706	-	350,000
San Joaquin	Yes	21,434	399,201	377,767	334,000	-
San Luis Obispo	Yes	5,584	191,225	185,641	130,000	-
San Mateo	Yes	194,736	366,101	171,365	-	-
Santa Barbara	Yes	17,079	191,225	174,146	157,066	-
Santa Clara	Yes	-	578,929	578,929	419,808	-
Santa Cruz	Yes	432	191,225	190,793	100,000	-
Shasta	Yes	37,017	191,225	154,208	-	-
Sierra	No	6,829	191,225	184,396		
Siskiyou	Yes	2,797	191,225	188,428	180,000	-
Solano	Yes	35,207	191,225	156,018	-	-
Sonoma	No	-	191,225	191,225		
Stanislaus	Yes	83,375	486,153	402,778	226,153	-
Sutter	Yes	8,076	191,225	183,149	100,000	-
Tehama	Yes	-	191,225	191,225	161,225	-
Trinity	No	2,388	191,225	188,837		
Tulare	Yes	4,906	320,992	316,086	310,000	-
Tuolumne	Yes	73,929	191,225	117,296	-	-
Ventura	Yes	-	371,963	371,963	75,000	-
Yolo	Yes	103	191,225	191,123	-	-
Yuba	Yes	3,364	191,225	187,861	181,225	-
Total	50	\$3,408,653	\$26,408,855	\$23,000,202	\$7,462,155	\$400,000

JUDICIAL COUNCIL OF CALIFORNIA
BUDGET SERVICES
Report to the Judicial Branch Budget Committee
(Action Item)

Title: Statutory Changes for Court-Ordered Debt Collections and Reporting

Date: 3/14/2025

Contact: Maria Lira, Senior Analyst, Judicial Council Budget Services
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Issue

Consider recommendations from an ad hoc collections working group of court and county subject matter experts to amend relevant statutes to clarify responsibilities for performing authorized collections activities. The proposed amendments to Penal Code section 1463.007¹ and Government Code section 68514² are intended to improve compliance with the reporting requirements.

Background

Penal Code section 1463.010³ governs the imposition and enforcement of court-ordered debt, and instructs the Judicial Council to identify, improve, and seek to expand access to mechanisms and tools that will enhance efforts to collect court-ordered debt. Penal Code section 1463.010(c) requires the Judicial Council to submit an annual report to the Legislature and the Department of Finance that includes information related to the collection of court-ordered debt, as specified in Government Code section 68514(a). The 58 court and county comprehensive collection programs jointly submit required collections information on the Judicial Council-approved Collections Reporting Template for inclusion in the annual report. (Attachment A.)

[Assembly Bill 103](#) (Committee on Budget; Stats. 2017, ch.17) added Government Code section 68514 which imposed additional reporting requirements related to the collection activities specified in Penal Code section 1463.007. Under Penal Code section 1463.007, collection programs may recover costs associated with the collection of delinquent court-ordered fines, fees, forfeitures, penalties, and assessments imposed on infraction, misdemeanor, and felony cases, before revenues are distributed pursuant to statute. To be eligible to recover collection costs each

¹ Pen. Code, § 1463.007

https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=1463.007.&lawCode=PEN

² Gov. Code §68514

https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=68514.&lawCode=GOV

³ Pen. Code, § 1463.010

https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=1463.010&lawCode=PEN

collection program must engage in at least 10 of 16⁴ collection activities authorized by Penal Code section 1463.007(c).

Beginning with fiscal year 2017–18, collection activities were combined into nine categories to simplify the process and comply with the reporting requirement. Additionally, the Collections Reporting Template was reformatted to capture the newly required data elements outlined in Government Code section 68514.

Because the collection programs were not previously mandated to report on the collection activities as required by subdivisions (a) and (b) of Government Code section 68514, case management and accounting systems were not configured to track delinquent court-ordered debt collections information by collection activity. Examples of collection activities include contacting the debtor by mail and telephone, the use of skip tracing services to locate debtors, and contracting with third-party programs such as the Franchise Tax Board and private agencies. While some collection programs have developed various methods to calculate or estimate activity totals, reported values may not reflect an accurate correlation between revenue collected and the specific activity that resulted in the collection of the debt.

Collection programs have consistently reported challenges in tracking, reconciling, and reporting complete and accurate collections information by activity since the implementation of Government Code section 68514. According to the collection programs, it is common practice to utilize multiple activities simultaneously, making it problematic, if not impossible, to attribute revenue collected, costs, and case count, to a single collection activity. As noted in the annual reports to the Legislature and the Department of Finance⁵, several collection programs cannot provide the required information due to limitations within case management and accounting systems. The challenges in reporting required collections information because of limitations within their systems prompted review of the reporting requirements.

Ad Hoc Working Group for Collections

In August 2024, the ad hoc collections working group was convened to review and make recommendations to amend, as necessary, collections-related policies, procedures, and statutes to improve the collection, reporting, and distribution of court-ordered debt. The group consists of 14 court and county collection entities, including the Superior Courts of Alpine, Amador, Kern, Los Angeles, Mendocino, Orange, and San Bernardino Counties and Lake, Orange, Sacramento, San Bernardino, San Diego, Sonoma, and Stanislaus Counties.

These recommendations include, but are not limited to, the proposed amendments to Government Code section 68514 and Penal Code section 1463.007.

The proposed amendments to Government Code section 68514 would change the requirements to report total amount collected, total number of cases, and total operating costs by collection activity

⁴ Authorization to suspend or hold a driver’s license for failure to appear in court was repealed effective January 1, 2023. (Stats. 2022, ch. 800), effectively reducing the number of potential collection activities to 15. An amendment to reflect the repeal of this authority is currently being considered by the Senate Public Safety committee.

⁵ Judicial Council of Cal., Report on Statewide Collection of Court-Ordered Debt, 2008–09 through 2023–24, <https://courts.ca.gov/news-reference/reports-publications/reports-legislature>

to reporting by collection entity, such as court, county, Franchise Tax Board, private agency, or other entity. Other changes include minor technical edits to mirror the proposed language in Penal Code section 1463.007. (Attachment B.)

The proposed amendments to Penal Code section 1463.007 are primarily technical in nature. The amendments restate the statute to clearly identify the collection entities that programs may use to collect delinquent debt, including three entities formerly listed as possible collection activities. The amendments also remove one activity no longer authorized and add the use of administrative offsets to collect debt as a potential activity. As a result, the number of potential collection activities is reduced from 16 to 13, and the total number of required activities is reduced from 10 to 8. The proposed amendments also update the terminology to reflect current collection practices, among other revisions. (Attachment C.)

Based on the information provided by the court and county subject matter experts, the proposed amendments will aid collection programs with compliance and the ability to report consistent data, especially reporting data by program instead of by individual collection activity.

Recommendation

Approve the following recommendations to the Legislation Committee for public comment circulation as approved to be introduced as sponsored legislation by the Judicial Council in 2026. The amendments are expected to be approved in the 2026 legislative process and take effect January 1, 2027.

1. Approve the proposed amendments to Government Code section 68514 and Penal Code section 1463.007 as outlined in Attachments B and C. The approved amendments will be applied to the Collections Reporting Template in the fiscal year 2026–27 reporting period and will be reflected in the annual report to the Legislature and the Department of Finance by December 31, 2027.
2. Delegate authority to Judicial Council staff to make technical changes to the Collections Reporting Template and other corresponding documents in response to any approved amendments to statute.

Attachments

Attachment A: Collections Reporting Template

Attachment B: Government Code section 68514 Proposed Amendments

Attachment C: Penal Code section 1463.007 Proposed Amendments

1	Court/County	Select court/county (see Contact Informat
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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.	
		2.	
		3.	
		4.	
		5.	

5	Item 4	Category	Item 5	Item 6a	Item 6b	Item 7
Below is a description of the collections 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:						
6	a. Attempts telephone contact with delinquent debtors for whom the program has a telephone number to inform them of their delinquent status and payment options.	<input type="checkbox"/>	1		Enter data as part of Category 3, (activity c)	
7	b. Notifies delinquent debtors for whom the program has an address in writing of their outstanding obligation within 95 days of delinquency.	<input type="checkbox"/>	2			
8	c. Generates internal monthly reports to track collections data, such as age of debt and delinquent amounts outstanding.	<input type="checkbox"/>	3			
9	d. Uses Department of Motor Vehicles information to locate delinquent debtors.	<input type="checkbox"/>	4			
10	e. Accepts payment of delinquent debt by credit card.	<input type="checkbox"/>	3	Enter data as part of Category 3, (activity c), Row 8 above.		
11	a. Sends delinquent debt to the Franchise Tax Board's Court-Ordered Debt Collections Program.	<input type="checkbox"/>	5			
12	b. Sends delinquent debt to the Franchise Tax Board's Interagency Intercept Collections Program.	<input type="checkbox"/>	6			
13	c. Initiates driver's license suspension or hold actions when appropriate for a failure to appear in court.	<input type="checkbox"/>	7			
14	d. Contracts with one or more private debt collectors to collect delinquent debt.	<input type="checkbox"/>	8			
15	e. Sends monthly bills or account statements to all delinquent debtors.	<input type="checkbox"/>	2	Enter data as part of Category 2 (activity b), Row 7 above.		
16	f. Contracts with local, regional, state, or national skip tracing or locator resources or services to locate delinquent debtors.	<input type="checkbox"/>	4	Enter data as part of Category 4, (activity d) in Row 9 above.		
17	g. Coordinates with the probation department to locate debtors who may be on formal or informal probation.	<input type="checkbox"/>	4	Enter data as part of Category 4, (activity d) in Row 9 above.		
18	h. Uses Employment Development Department employment and wage information to collect delinquent debt.	<input type="checkbox"/>	4	Enter data part of Category 4, (activity d) Row 9 above.		
19	i. Establishes wage and bank account garnishments where appropriate.	<input type="checkbox"/>	9			
20	j. Places liens on real property owned by delinquent debtors when appropriate.	<input type="checkbox"/>	9	Enter data as part of Category 9, (activity i) Row 19 above.		
21	k. Uses an automated dialer or automatic call distribution system to manage telephone calls.	<input type="checkbox"/>	1	Enter data as part of Category 1, (activity a) Row 6 above.		
22	TOTAL:			\$0	0	\$0

Category Key: (See Category tab for task/activities 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-IC	9= Wage/bank garnishments and Liens

Is the program qualified as a comprehensive collection program?

No

**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-one (21) 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 (IIC) program.
- 10 Establish a process for handling the discharge of accountability for uncollectible court-ordered debt.
- 11 Conduct trials by written declaration under Vehicle Code section 40903 and, as appropriate in the context of such trials, impose a civil assessment.
- 12 Evaluate the effectiveness and efficiency of external collection agencies or companies to which court-ordered debt is referred for collection.
- 13 Accept payments via credit and debit card.
- 14 Accept payments via the Internet.
- 15 Include in a collection program all court-ordered debt and monies owed to the court under a court order.
- 16 Include financial screening to assess each individual's ability to pay prior to processing installment payment plans and account receivables.
- 17 Use restitution rebate, as authorized by Government Code section 13963(f), to further efforts for the collection of funds owed to the Restitution Fund.
- 18 Participate in the statewide master agreement for collection services or renegotiate existing contracts, where feasible, to ensure appropriate levels of services are provided at an economical cost.
- 19 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.
- 20 Use collection terminology (as established in the glossary, instructions, or other documents approved for use by courts and counties) for the development or enhancement of a collection program.
- 21 Require private vendors to complete the components of the Collections Reporting Template that corresponds to their collection programs.

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

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

Comments or explanations:

The number of best practices used is: 0

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

Please provide any comments on your performance for the reporting period, by Current Period, Prior Period Inventory, and Combined, that you wish included in the Individual Program Report that will be attached in the Report to the Legislature.

Please explain the extent of your reporting capabilities in terms of providing the information required by GC § 68514. 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.

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

REPORTING PERIOD		Col. A										
1	Beginning Date-First day of Reporting Period	01-Jul-23										
2	Ending Date-Last day of Reporting Period	30-Jun-24										
CURRENT PERIOD (NEWLY-ESTABLISHED) DELINQUENT DEBT: FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS												
		Number of Cases Established or Referred as Delinquent	Value of Cases Established or Referred as Delinquent	Number of Cases with Payment(s) Received (Items 1 and 2)	Gross Revenue Collected	Cost of Collections (Penal Code 1463.007) enter as negative number	Adjustment: Amount satisfied by Court-ordered Suspension, Dismissal or Alternative Sentence (Item 3)	Discharge from Accountability (Item 3)	Net Value of Newly- Established Delinquent Debt at End of Period (Col. C - E - G - H)	Value of Cases on Installment Agreement (Item 8)	Default Balance Installment Agreement (Item 8)	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	FTB Interagency Intercept Collection											
9	Intra-Branch Program											
10	Other											
11	Sub-total Delinquent											
PRIOR PERIOD (PREVIOUSLY-ESTABLISHED) DELINQUENT DEBT: FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS												
		Number of Delinquent Cases at Period Beginning (Ending Balance from Transfer Worksheet)	Value of Delinquent Cases at Period Beginning (Ending Balance from Transfer Worksheet)	Number of Cases with Payment(s) Received	Gross Revenue Collected	Cost of Collections (Penal Code 1463.007) enter as negative number	Adjustment: Amount satisfied by Court-ordered Suspension, Dismissal or Alternative Sentence	Discharge from Accountability	Net Value of Previously- Established Delinquent Debt at End of Period (Col. N - P - R - S)	Value of Cases on Installment Agmt. (Ending Balance from Prior Year)	Default Balance Installment Agreement	Percentage of Debt Defaulted On (Installment Agmt.) (Col. V / Col. U)
Row	Program	Col. M	Col. N	Col. O	Col. P	Col. Q	Col. R	Col. S	Col. T	Col. U	Col. V	Col. W
12	Non-Delinquent Collections											
13	Court Collection Program											
14	County Collection Program											
15	Private Agency											
16	FTB Court-Ordered Debt											
17	FTB Interagency Intercept Collection											
18	Intra-Branch Program											
19	Other											
20	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 (Penal Code 1463.007)	Adjustments	Discharge from Accountability	Net Change in Value	Number of Cases - Ending Balance	Value of Cases-Ending Balance	Error Messages	
Row	Program	Col. X	Col. Y	Col. Z	Col. AA	Col. AB	Col. AC	Col. AD	Col. AE	Col. AF	Col. AG	
21	Non-Delinquent Collections											
22	Court Collection Program											
23	County Collection Program											
24	Private Agency											
25	FTB Court-Ordered Debt											
26	FTB Interagency Intercept Collection											
27	Intra-Branch Program											
28	Other											
29	Total Delinquent											
COLLECTIONS FROM CASES SUBJECT TO ABILITY TO PAY DETERMINATION												
	Period	Online ATP Revenue: Nondelinquent	Online ATP Revenue: Delinquent	Online ATP Revenue: Combined	In-Person ATP Revenue: Nondelinquent	In-Person ATP Revenue: Delinquent	In-Person ATP Revenue: Combined	Online ATP Cases w/ Installment Payments: Nondelinquent	Online ATP Installment Costs Claimed: Nondelinquent	In-Person ATP Cases w/ Installment Payments: Nondelinquent	In-Person ATP Installment Costs Claimed: Nondelinquent	
Row	Col. AH	Col. AI	Col. AJ	Col. AK	Col. AL	Col. AM	Col. AN	Col. AO	Col. AP	Col. AQ		
30	Current Period											
31	Prior Period											
32	Combined Periods											
VICTIM RESTITUTION (PC 1202.4)												
		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	Balance Modifications	Net Change in Value	Number of Cases - Ending Balance	Value of Cases - Ending Balance	Error Messages	
Row	Program	Col. AR	Col. AS	Col. AT	Col. AU	Col. AV	Col. AW	Col. AX	Col. AY	Col. AZ	Col. BA	
33	Non-Delinquent Collections											
34	Court Collection Program							0				
35	County Collection Program							0				
36	Private Agency							0				
37	FTB Court-Ordered Debt							0				
38	FTB Interagency Intercept Collection							0				
39	Intra-Branch Program							0				
40	Other							0				
41	Total Delinquent							0				
Reviewed by Court						Reviewed by County						
Printed Name		Signature				Printed Name		Signature				
Date		Title (Court Executive or Presiding Judge)				Date		Title (County Auditor-Controller or other)				

Collector Effective Index	Current	Prior	Combined

First Year Resolution Rate	
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Spend Efficiency Score	Current	Prior	Combined
Court Collection Program			
County Collection Program			
Private Agency			
FTB Court-Ordered Debt			
FTB Interagency Intercept Collection			
Intra-Branch Program			
Other			

Cost to Referral Ratio	Current	Prior	Combined

Adjustment Score	Adjustments	Score
		\$0

Discharge Score	Discharges	Score
		\$0

Risk Monitor	
---------------------	--

Please provide any brief comments on your performance measures you wish included in the Dashboard for your program. (500 character maximum)

Quality Criteria Checklist

CURRENT PERIOD: FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS		
1	<input type="checkbox"/>	Row 3, Column D, includes revenues collected for non-delinquent infraction, misdemeanor, and felony cases that were paid in full on or before the due date, or current installment or accounts receivable (A/R) payment plan. Row 3, Column E includes the number of cases associated with non-delinquent revenue collections reported in Row 3, Column D.
2	<input type="checkbox"/>	Rows 4-10 include all fines, fees, forfeitures, penalties, and assessments on traffic, criminal, and juvenile delinquency case types (infraction, misdemeanors, and felony), except victim restitution (see Rows 33-41 for more information).
3	<input type="checkbox"/>	Rows 4-10, include newly established/referred/transferred cases, gross revenue collected, adjustments, or discharges posted during the reporting period.
4	<input type="checkbox"/>	Rows 4-10, Column B, include the total number of new cases established, referred, or transferred within the reporting period. Any cases that were previously established, but never referred or transferred to collections, are considered new cases and should be reported in this column (the corresponding value of these cases should be reported in Column C). If multiple cases were bundled into one case, only one (1) case should be reported in Column B.
5	<input type="checkbox"/>	Rows 4-10, Column C, include the total value of the corresponding cases in Column B, that were established, referred, or transferred during the reporting period only.
6	<input type="checkbox"/>	Rows 4-10, Column D, include the number of cases with payment(s) received during the reporting period. The number of cases reported may be equal to but not greater than the number of cases established in Column B.
7	<input type="checkbox"/>	Rows 4-10, Column E, include all monies received towards the satisfaction of delinquent court-ordered debt, including installment payments.
8	<input type="checkbox"/>	Rows 4-10, Column F, include the cost of collections that, pursuant to PC 1463.007, is allowable to offset revenue prior to distribution to other governmental entities. Cost of collections is entered in Column F as a negative number unless posting a reversal.
9	<input type="checkbox"/>	Value reported in Column G includes the total value of court-ordered debt satisfied by court-ordered dismissal, suspension, or by means other than payment. An amount satisfied by means other than payment includes alternative sentences (e.g., community service or time served in custody in lieu of fine) or non-cash adjustment that decreases or increases the amount outstanding for individual debt items.
10	<input type="checkbox"/>	Value reported in Column H includes all debt deemed uncollectible that was established and discharged in the reporting period, per Government Code section 25257-25259.95.
11	<input type="checkbox"/>	Column I is the change in value of Cases Referred/Established/Transferred minus (-) Gross Collections, Adjustments, and Discharged debt. (Column C - E - G - H).
12	<input type="checkbox"/>	Rows 4-10, Column J, includes the value of all cases set-up on an installment agreement (A/R or monthly installment payment plan) by the court or collecting entity.
13	<input type="checkbox"/>	Rows 4-10, Column K, includes the balances from delinquent cases where the individual is non-compliant with the terms of the agreement (i.e., payments have not been received) and the plan was not reinstated at the end of the fiscal year.
14	<input type="checkbox"/>	Column L is formula driven and calculates the percentage of fines and fees defaulted on by dividing the installment agreement balance (amount defaulted on) by the initial value of court-ordered debt set-up on payment plan (Col. K/ Col. J)
PRIOR PERIODS INVENTORY: FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS		
15	<input type="checkbox"/>	Row 12, Column P, includes revenues collected for non-delinquent infraction, misdemeanor and felony cases that were paid in full on or before the due date, or current installment or accounts receivable (A/R) payment plan. Row 12, Column O includes the number of cases associated with non-delinquent revenue collections reported in Row 12, Column P.
16	<input type="checkbox"/>	Rows 13-19 include all fines, fees, forfeitures, penalties, and assessments on traffic, criminal, and juvenile delinquency case types (infraction, misdemeanors, and felonies), except victim restitution (see Row 33-41 for more information).
17	<input type="checkbox"/>	Rows 13-19 include all cases in inventory referred or transferred to a collections program in a prior period, and gross revenue collected, court-ordered adjustments, or discharges that were received and posted during the current reporting period.
18	<input type="checkbox"/>	Rows 13-19, Column O, include the number of cases with payments received during the reporting period. Note: any late postings from prior year should be reported in Column M, and the case value should be reported in Column N as part of the ending balance from prior year.
19	<input type="checkbox"/>	Rows 13-19, Column P, include all monies received towards the satisfaction of delinquent court-ordered debt.
20	<input type="checkbox"/>	Rows 13-19, Column Q, include the cost of collections that, pursuant to PC 1463.007, is allowable to offset revenue prior to distribution to other governmental entities. Cost of collections is entered in Column Q as a negative number unless posting a reversal.
21	<input type="checkbox"/>	Rows 13-19, Column R, includes the total value of court-ordered debt satisfied by court-ordered dismissal, suspension, or by means other than payment. An amount satisfied by means other than payment includes alternative sentences (e.g., community service or time served in custody in lieu of fine) or non-cash adjustment that decreases or increases the amount outstanding for individual debt items.
22	<input type="checkbox"/>	Value reported in Column S includes all previously established debt deemed uncollectible and discharged in the reporting period, per Government Code section 25257-25259.95.
23	<input type="checkbox"/>	Value reported in Column T is the change in Value of Cases (Ending Balance from Prior Year) minus (-) Gross Collections, Adjustments, and Discharged debt. (Column N - P - R - S).
24	<input type="checkbox"/>	Column U is the value of cases carried over from the prior year for all cases on an installment agreement that remained unpaid at the end of the year.
25	<input type="checkbox"/>	Column V includes the balance from all cases on an installment agreement carried over where payment(s) were not received in the reporting period.
26	<input type="checkbox"/>	Column W captures the percentage of delinquent fines and fees payable in installments that were defaulted on. The cell is formula driven and calculates a percentage by dividing the rolling balance by the value of cases (carried over) on installment agreements. (Column V/Column U)
COMBINED: ENDING BALANCE FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS		
27	<input type="checkbox"/>	Row 21, Column Z, includes the combined total of non-delinquent gross revenue collected.
28	<input type="checkbox"/>	Rows 22-28, Columns X, Y, Z, AA, AB, AC and AD include the combined case number and value of new and prior period inventory, change in value, gross revenues, cost of collections, and adjustments, and discharge from accountability.
29	<input type="checkbox"/>	Rows 22-28, Columns X, Y, Z, AA, AB, AC and AD are formula driven, no input required. Value of Cases reported in Columns Y and AF reconcile to figures reported from underlying systems and vendors.
30	<input type="checkbox"/>	Value reported in Column AE includes the total number of cases at the end of the reporting period for each program.
31	<input type="checkbox"/>	Values reported in Column AF balance to value of cases at beginning of period (Col. Y), minus the change in value reported in Col. AD (which is the sum of the amounts shown in Col. Z, AB and AC.)
32	<input type="checkbox"/>	An Error Message in Column AG indicates that the beginning balance in Column Y, minus the value of transactions reported in Column AD does not equal the ending balance reported in Column AF.
COLLECTIONS FROM CASES SUBJECT TO ABILITY-TO-PAY DETERMINATION		
33	<input type="checkbox"/>	Row 30 includes revenues collected, number of cases, and cost of administering those cases which have been subject to an ability to pay (ATP) determination for cases newly established during the reporting period. This information should ALSO be reported as part of the revenues reported in Rows 3-10 above.
34	<input type="checkbox"/>	Row 31 includes revenues collected, number of cases, and cost of administering those cases which have been subject to an ATP determination for cases in inventory at the beginning of the reporting period. This information should ALSO be reported as part of the revenues reported in Rows 12-19 above.
35	<input type="checkbox"/>	Column AH includes revenue collected for nondelinquent ATP cases processed through the online tool established by Government Code section 68645.
36	<input type="checkbox"/>	Column AI includes revenue collected for delinquent ATP cases processed through the online tool established by Government Code section 68645.
37	<input type="checkbox"/>	Column AK includes revenue collected for nondelinquent ATP cases processed in-person, using a paper form, or other methods aside from the online ATP tool.
38	<input type="checkbox"/>	Column AL includes revenue collected for delinquent ATP cases processed in-person, using a paper form, or other methods aside from the online ATP tool.
39	<input type="checkbox"/>	Column AN includes the number of nondelinquent ATP cases with installment plans processed through the online tool established by Government Code section 68645.2.
40	<input type="checkbox"/>	Column AO includes the administrative cost (up to \$35 per case) for nondelinquent ATP cases with installment plans processed through the online tool established by Government Code section 68645.2.
41	<input type="checkbox"/>	Column AP includes the number of nondelinquent ATP cases with installment plans processed in-person, using a paper form, or other methods aside from the online ATP tool.
42	<input type="checkbox"/>	Column AQ includes the administrative cost (up to \$35 per case) for nondelinquent ATP cases with installment plans processed in-person, using a paper form, or other methods aside from the online ATP tool.
VICTIM RESTITUTION		
43	<input type="checkbox"/>	Row 33 includes only non-delinquent cases referred/established and revenue collected during the reporting period.
44	<input type="checkbox"/>	Rows 34-40 include victim restitution not included in Rows 3-10 or 12-19
45	<input type="checkbox"/>	Rows 34-40, include cases referred/established, revenue collected, and balances modified during the reporting period.
46	<input type="checkbox"/>	Column AR includes the number of victim restitution cases in inventory at the beginning of the period. Column AS includes the value of victim restitution cases in inventory at the beginning of the period.
47	<input type="checkbox"/>	Column AT represents the number of victim restitution cases added during the reporting period through establishment, referral, or transfer. Column AU includes the total amount of victim restitution added during the reporting period through establishment, referral, or transfer.
48	<input type="checkbox"/>	Column AV represents the number of cases which reported payment of victim restitution during the reporting period. Column AV includes the total amount of restitution owed to a victim by court order under Penal Code section 1202.4(f) collected by each collections program during the reporting period. Row 29 includes non-delinquent restitution collections.
49	<input type="checkbox"/>	Column AW includes the net total of balance modifications applied to victim restitution balances by court order during the reporting period.
50	<input type="checkbox"/>	Column AX includes the value of Col. AS plus the Col. AU less the amounts shown in columns AV and AW (this field is formula-driven, so no separate calculation or entry is required).
51	<input type="checkbox"/>	Column BA is blank unless errors or potential errors are detected in the worksheet. If an out of balance message appears correct the identified error or explain in Performance Report.

	Number of Delinquent Cases at Period Beginning (Ending Balance from Prior Year – Col. AE)	Value of Delinquent Cases at Period Beginning (Ending Balance from Prior Year – Col. AF)	Number of Cases Transferred Between Programs	Value of Cases Transferred Between Programs	Adjusted Number of Delinquent Cases at Period Beginning (Enter in Col. M)	Adjusted Value of Delinquent Cases at Period Beginning (Enter in Col. N)
Program	Col. 1	Col. 2	Col. 3	Col. 4	Col. M	Col. N
Non-Delinquent Collections						
Court Collection Program					-	-
County Collection Program					-	-
Private Agency					-	-
FTB Court-Ordered Debt					-	-
FTB Interagency Intercept Collection					-	-
Intra-Branch Program					-	-
Other					-	-
Sub-total Delinquent	-	-	-	-	-	-

PC 1463.007 Collections Activity	Category	Task/Activity
3a. Attempts telephone contact with delinquent debtors for whom the program has a telephone number k. Uses an automated dialer or automatic call distribution system to manage telephone calls.	1= Telephone Contact	Outbound Call Inbound Call Dialer blast messaging
3b. Notifies delinquent debtors for whom the program has an address in writing of their outstanding obligation within 95 days of delinquency. 4e. Sends monthly bills or account statements to all delinquent debtors.	2=Written Notice(s)	Delinquent Notice (Failure to Appear or Failure to Pay) Handle all collections-related mail correspondence E-mail received Email sent
3c. Generates internal monthly reports to track collections data, such as age of debt and delinquent amounts outstanding. 3e. Accepts payment or delinquent debt by credit card.	3= Lobby/Counter	Receive/post cash, check and credit card payments Provide case information to individuals Establish payment plan agreements including amendments to existing plan Schedule walk-in arraignment, upon individual's request to go before a judge Update DMV, if needed Enter notes on the case, etc. Work the Out of Court--Collection Queue (Judge orders case be handled in collections) Process all criminal and juvenile probation orders; update financials and establish payment plans. Process all criminal and juvenile DA forms; update financials and establish payment plans Process payments from Intra-branch, generate weekly payment report Process payments and commission credit adjustments from private agency. Assist vendor w/case info., account balances, email them any directives from Judge on case and prepare commission checks at the end of month. Process all payments and commission credit adjustments from FTB-COD. Contact FTB-COD for additional information such as account balances, levy actions, etc.
3d. Uses Department of Motor Vehicles information to locate delinquent debtors. 4f. Contracts with local, regional, state, or national skip tracing or locator resources or services to locate delinquent debtors. 4g. Coordinates with the probation department to locate debtors who may be on formal or informal probation. 4h. Uses Employment Development Department employment and wage information to collect delinquent debt.	4=Skip Tracing	Perform skip tracing (DMV, internet, third party vendors) Obtain debtor information from probation and/or EDD
4a. Sends delinquent debt to the Franchise Tax Board's Court-Ordered Debt Collections Program.	5=FTB-COD	Refer case to FTB-COD
4b. Sends delinquent debt to the Franchise Tax Board's Interagency Intercept Collections Program.	6= FTB-IIC	Refer case to FTB-IIC
4c. Initiates driver's license suspension or hold actions when appropriate for a failure to appear in court.	7=DL Hold/Suspension	Send abstract to DMV for Failure to Appear driver's license hold/suspension
4d. Contracts with one or more private debt collectors to collect delinquent debt.	8= Private Agency	Refer case to private collection agency
4i. Establishes wage and bank account garnishments where appropriate. 4k. Places liens on real property owned by delinquent debtors when appropriate.	9= Wage/bank Garnishments and Liens	Wage and/or bank accounts are garnished Place liens

Sample list of activities/tasks to be used to report activities utilized in the collection of delinquent court-ordered debt. See corresponding "Category" on the Contact and Other Information Sheet, Items 5, 6 and 7.

Instructions for Completing the Collections Reporting Template

1. About the Collections Reporting Template (CRT)

Under Government Code section 68514 and Penal Code section 1463.010, as amended by Assembly Bill 1818, (Stats. 2019, Ch. 637), each superior court and county shall jointly report each year on the collection of revenue from criminal fines and fees, including information related to specific collections activities, the use of best practices, and amount of outstanding court-ordered debt. This report shall be submitted to the Judicial Council on or before September 1, using a template provided by the Council.

The following worksheets include the data elements required by both Government Code section 68514 and Penal Code section 1463.010. The worksheets must be completed and submitted by the date indicated below to the Judicial Council as part of the CRT:

- Contact and Other Information
- Program Report
- Performance Report
- Annual Financial Report

2. Due Date

The CRT must be submitted to the Judicial Council as part of the report *due on or before September 1*, per Penal Code section 1463.010. If September 1 falls on a weekend or holiday, the report shall be due the next business day.

3. Reporting Period

The CRT should be completed for the period of July 1 of the prior calendar year through June 30 of the calendar year the report is prepared. For example, for the 2023 report, the reporting period is July 1, 2022–June 30, 2023. The reporting period may also be referred to as the current period, the current year, the fiscal year, the reporting year, the year, or similar terms.

4. What Should Be Reported

The following should be reported in the CRT:

- All delinquent court-ordered fines, fees, forfeitures, penalties, and assessments, as well as victim restitution, imposed by law or court order in criminal (infraction, misdemeanor, and felony) cases, including juvenile delinquency cases, and the number of cases associated with those collections.
- All revenues generated by each collection program (e.g., court, county, private agency, Franchise Tax Board (FTB), intra-branch, or other program) from delinquent cases during the reporting period and the number of cases associated with those collections.
- All revenues generated from non-delinquent cases during the reporting period and the number of cases associated with those collections.

- The value and number of new cases established or referred during the reporting period, as well as the value and number of cases from prior period inventory which are still outstanding.

Fees collected in non-criminal cases (e.g., civil, probate, family, mental health, and juvenile dependency) **should not be** reported in the template.

5. Worksheet 1: Contact and Other Information

This worksheet captures contact information and data in response to Items 4, 5, 6, and 7 of the reporting requirements under Government Code section 68514 (highlighted in green). Required data corresponding to Items 1, 2, 3 and 8 is captured in the Annual Financial Report. Refer to sections that follow for instructions on how to complete the Contact and Other Information worksheet. See Crosswalk tool to help map each item listed in Government Code section 68514 to corresponding worksheet(s) in the CRT (page 17).

Penal Code section 1463.007 requires that each program engage 10 of 16 collections activities, including each of the first five activities listed. The collections programs may collectively meet the requirement. For the purposes of this report, the collection activities were grouped into nine (9) categories. (See the Category Key).

NOTE: Based on the number of activities checked, the worksheet will indicate whether your collections program has fulfilled that component of the requirements of a comprehensive collection program.

The **Category** column identifies the number assigned to each activity. Each activity utilized in the collection of delinquent court-ordered debt should be reported by Category. See the Categories tab for a non-exhaustive list of tasks/activities.

Item 4: In this column, check each activity that is met by at least one of the collections programs (e.g., court, county, private agency, FTB, and intra-branch program). This complies with the reporting requirement for a description of the collection activities used pursuant to Penal Code section 1463.007. It is expected that if a collection activity is marked on this Worksheet that is also listed as a best practice on the Program report, it will be marked there as well.

Item 5: In this column, for each case, track and record payment(s) received per collection activity and report the total amount collected in the corresponding Category at the end of the fiscal year.

NOTE: The total in Item 5, Row 22, should reconcile with the Gross Revenue Collected, Column Z, Row 29, of the Annual Financial Report.

Item 6: For the purposes of this report, item 6 is interpreted as requesting information on each case plus a unique person (one individual).

In Column Item 6a, track and record each case by activity that the program engages (utilizes) as part of the collection effort and report the total number of cases by Category at the end of the fiscal year, whether or not the activity resulted in collections.

In Column Item 6b, track and record one individual in Category 3 regardless of the number of associated case(s) in 6a and report the total number of individuals at the end of the fiscal year.

NOTE: Since a program may utilize one or more of the 16 activities during the collections process, the number of cases by activity in 6a will always be equal to or greater than the associated number of individuals reported in 6b.

Item 7: In this column, for each case, track and record total operating costs per collection activity and report total costs in the corresponding category, as a negative (–) entry, at the end of the fiscal year.

For purposes of this report, operating costs are as defined in the [Guidelines and Standards for Cost Recovery](#). Operating costs should be calculated and recovered using the *Guidelines* approved methodologies.

NOTE: The total in Row 22, Item 7, must reconcile with Cost of Collections, Column AA, Row 29, of the Annual Financial Report.

**Wondering how to report data on CRT?
See an Example of the Process on page 16**

6. Worksheet 2: Program Report

The report lists the Best Practices currently recommended for collections programs and may be revised to reflect changes in legislation. Programs should mark each Best Practice currently being implemented by one or more of the agencies performing collection activities on their behalf.

Programs should provide a description of the extent to which Judicial Council–approved Collections Best Practices are being met and any obstacles or problems that prevent the program from meeting the best practices. In the bottom section, indicate areas (by checkmark) in which training, assistance, or additional information is necessary. If additional space is required, please submit the information as an attachment in Microsoft Word format.

If a best practice on this report matches a collection program or activity on either Worksheet 1 or Worksheet 4 which shows activity, it should be checked as being used on this report as well.

7. **Worksheet 3: Performance Report**

Programs should provide a summary of the collection program’s performance during the reporting year, including the extent of the program’s reporting capabilities as it relates to the information required by Government Code section 68514. If data cannot be provided at this time or if the reported data differs from these Instructions, please describe the submitted data and any plans for providing this information in the future. If additional space is required, please submit the information as an attachment in Microsoft Word format.

8. **Worksheet 4: Annual Financial Report**

The Annual Financial Report worksheet captures the total revenue collected during the reporting period (i.e., July 1–June 30) and the number of cases associated with those collections, court-ordered adjustments, discharged debt, and cost of collections. Data in response to Items 1, 2, 3 and 8 of the reporting requirements under Government Code section 68514 are captured in this worksheet. Information related to the collection of victim restitution and cases subject to ability to pay determinations are also captured on this worksheet in separate sections.

NOTE: This worksheet is protected, and data entry is required only in unshaded cells. Refer to sections that follow for instructions on how to complete the Annual Financial Report worksheet.

9. **Worksheet 5: Transfer Worksheet**

If accounts with previously established debt are transferred from one collection program to another during the reporting period, the transfer worksheet should be used to record those transfers, so that any collections, adjustments, or discharges which occur are correctly attributed in the Annual Financial Report. *Use of this form is optional but encouraged if needed to clearly show the net transfer of accounts between the programs.*

10. **Worksheet 6: Performance Metrics**

The new performance metrics align to reporting requirements, as required in statute, and are intended to effectively track and measure each program’s performance. The worksheet is formula driven and captures information on the programs’ individual performance.

The performance indicators are designed to gauge an entity’s performance across a variety of metrics including collection of referrals and cost control:

- **Collector Effective Index (CEI)**— gauges an entity’s effectiveness at collecting from referrals of groups defined by the age of the court-ordered debt by calculating the percentage of cases with payment for debts of those groups.
- **First Year Resolution Rate**— provides the percentage of “current” referral balance that is resolved within the first year or how effective an entity is at resolving first-year referrals.
- **Spend Efficiency Score (SES)**— measures the cost to collect \$1 in delinquent referrals for each component and age group.

- **Cost to Referral Ratio**— reflects the average dollars spent (costs) per referral.

The normalizing metrics are designed to assist entities better understand any unique conditions and will provide additional context to an entity’s performance:

- **Risk Monitor**— assesses the potential of an entity’s current year referrals becoming delinquent to help the entity set expectations for performance on specific referrals.
- **Adjustment Score**— represents the value of debt resolved through non-cash means.
- **Discharge Score**— represents the value of debt discharged by an entity.

Any comments provided in the worksheet (500 character maximum) will be included in the program’s dashboard and attached to the report to the legislature.

HOW TO COMPLETE THE ANNUAL FINANCIAL REPORT: STEP-BY-STEP

CURRENT PERIOD (NEWLY-ESTABLISHED) DEBT: Fines, Fees, Forfeitures, Penalties, and Assessments

For each collections program, (e.g., court, county, private agency, FTB, or an intra-branch program) enter all transactions on newly established and referred cases that occurred during the reporting period, also known as current period debt. “Newly established and referred cases” includes all cases for which criminal fines, fees, forfeitures, penalties, and assessments became delinquent during the fiscal year. It also includes forthwith payments on cases established during the reporting year, which are reported as a single total not assigned to specific collection programs. Victim restitution should NOT be included as part of current period debt, but reported separately in its own section.

- In row 3, report only the number of non-delinquent cases for which payments were received (e.g., traffic bail forfeitures, forthwith payments, accounts receivable, and payment plans for non-delinquent debt), in column D, and the amount of non-delinquent gross revenue collected, in column E.
- In rows 4–10, report the number (column B) and value (column C) of cases newly established or referred as delinquent during the reporting period; detailed explanations for each column are below.
 - the number of cases for which payments were received – column D,
 - gross revenue collected – column E,
 - cost of collections – column F,
 - adjustments – column G,
 - discharges posted during the year on newly-delinquent cases only – column H. Discharge can only be performed by the court or the county (rows 4 or 5)

NOTE: As a reminder, programs which have contracted with another court or county to handle collections should report all collections activity on Row 8, for Intra-Branch Program.

- In row 10, enter amounts that cannot be broken out or attributed to a single collection program. These amounts may include revenue collected by the Department of Motor Vehicles (DMV).

NOTE: If revenue is received from FTB-IIC in a case that is also assigned to another program, the value of the inventory should be reported on row 8 and subtracted from the other program's reported value.

Column B: Number of Cases Established or Referred as Delinquent

Enter the total net number of new cases established or referred to each respective collection program within the reporting year. Cases that were previously established, but never referred to collections, are considered new cases and should be reported in Col. B. Report newly delinquent debt only.

To avoid double-counting, a case should be reported only once, under the collection program that has the case in inventory at year end (June 30th). If a case is fully resolved through payment, adjustment, or discharge, it should be reported under the program that has the case when it is resolved.

Example: If an individual has two delinquent cases: Case 1 is a DUI and Case 2 includes two Vehicle Code violations, two cases are reported in Col. B, regardless of the number of violations. For cases that are "bundled" into one case for referral to a collections program (i.e., the Franchise Tax Board), only one case should be reported in Col. B.

NOTE: Reporting an accurate case count is as important as reporting an accurate value of delinquent debt. Both are required reporting elements under Government Code section 68514.

Column C: Value of Cases Established or Referred as Delinquent

Enter the total net value of cases identified in Col. B that were newly established or referred as delinquent during the reporting period. Delinquent debt which was established or referred to a program in prior years should be reported in Col. N.

Column D: Number of Cases with Payment(s) Received

In row 3, include the number of cases associated with non-delinquent collections reported in Col. D. In rows 4 through 10, enter the number of newly delinquent cases with payment(s) received (including payment(s) on an installment agreement) during the fiscal year that are directly associated with the total delinquent revenues reported in Col. E.

NOTE: Report the number of cases with payment received, non-delinquent and delinquent, not the number of payments. The number of cases with payments received (Col. D) cannot be greater than the number of cases reported in Col. B.

Using example in Column B above: If at the end of the year six installment payments are received on Case 1 and three on Case 2, the number of cases reported in Column D is two, regardless of the number of payments received.

Column E: Gross Revenue Collected

As noted above, in row 3 include non-delinquent traffic bail forfeitures, forthwith payments, accounts receivable, and current payment plans. In rows 4 to 10, enter the total amount of delinquent revenue collected by each collections program on newly delinquent debt during the reporting year, including payment(s) from an accounts receivable or installment payment plan. If revenue cannot be separated between the current and prior periods, report all revenue, and the associated number of cases, in the prior reporting period.

Column F: Cost of Collections

Enter as a *negative number* the cost of collections allowable for recovery under Penal Code section 1463.007. If cost of collections cannot be distinguished by period, prorate and report costs based on the value of revenue collected in each period.

Column G: Adjustments

Enter the total dollar value of court-ordered debt satisfied by means other than payment that decreases or increases the outstanding debt amount. This includes court-ordered adjustments, such as dismissals, suspensions, and waivers of all or part of the total fine, and alternative payments such as community service or post sentence service of time in custody in lieu of fine, or other non-cash adjustments that occurred during the reporting period. It also includes changes resulting from legislation which affect outstanding court-ordered debt.

This total should be entered as a positive number if the net effect is to reduce the amount of debt outstanding or a negative (–) number if the net effect is to increase the amount of debt outstanding. For example, charges for a bad check would be entered as a negative (–) dollar amount, as this would increase the amount of debt outstanding.

Column H: Discharge from Accountability

Enter the total dollar value of accounts established as delinquent **and** discharged during the current year, per Government Code sections 25257 to 25259.95. The value should be entered as a positive number as the net effect is to reduce the amount of debt outstanding.

Column H should include *only* debt established in the current period, otherwise report the value in Column S. For example, if a \$600 debt being collected by the county is discharged, +\$600 would be entered in Col. H, row 5.

Column I: Net Value of Newly Established Delinquent Debt at End of Period

The amount in Column I is formula driven; no data entry required. The formula calculates the change in value of transactions reported in columns C, E, G, and H, as follows: (Column I= C– E– G– H), or the value of cases established, minus all collections, adjustments, and discharges.

Column J: Value of Cases on Installment Agreements

In Column J, enter the original value of all delinquent cases set-up on an installment agreement, by the court or collecting entity, for installment payment(s) on newly established delinquent court-ordered debt.

The value of cases on installments cannot be greater than the value of cases reported in Column C.

Column K: Default Balance Installment Agreements

In Column K, enter the balance of newly established delinquent cases set-up on an installment agreement where the individual did not fulfill their payment obligation, i.e., payment(s) have not been received as promised and the plan was not reinstated at the end of the fiscal year. Include only the value of installment plans where the individual failed to comply with the terms of the installment agreement.

A delinquent case that is set-up on an installment payment plan as part of the collections process is considered “*defaulted on*” if the individual fails to fulfill his/her payment obligation, per the terms of the agreement. The default balance should not include the unpaid balance of cases set up on installment plans that are “current”, i.e., installment payment(s) have been made according to the agreement terms.

Column L: Percentage of Debt Defaulted On (Installment Agreements)

The amount in Column L is formula-driven; no data entry required. The formula calculates the percentage of court-ordered debt *defaulted on* by dividing the default balance by the original case value set-up on an installment agreement. (Col. K / Col. J)

NOTE: Court-ordered debt should be reported separately, by Current and Prior Periods. If any portion of court debt established in the Current Period cannot be accurately distinguished from debt established in a Prior Period, report the combined total in Prior Period. In the Performance Report explain when the program anticipates reporting collections information as required by statute.

PRIOR PERIOD (PREVIOUSLY-ESTABLISHED) DELINQUENT DEBT: Fines, Fees, Forfeitures, Penalties, and Assessments

In response to the reporting requirement under Government Code section 68514, the Annual Financial Report captures data by Current Period (Newly Established Delinquent Debt), Prior Period (Previously Established Delinquent Debt), and Combined total.

Data reported in the Previously Established Delinquent Debt, or Prior Period, section will be used to comply with subdivision (b) of Government Code section 68514, which requires a section that lists information on fines and fees which were established prior to the current reporting period that had outstanding balances in the current year. Victim restitution should NOT be included as part of prior period debt, but reported separately in its own section.

For each collections program, (e.g., court, county, private agency, FTB, or an intra-branch program), enter all transactions that occurred during the current fiscal year, as follows:

- In row 12 report only the number of non-delinquent cases from which payments were received (e.g., traffic bail forfeitures, forthwith payments, accounts receivable, and payment plans for non-delinquent debt), in column O, and the amount of gross revenue collected, in column P. This includes installment payments or accounts receivable which were established prior to July 1 but received payments during the reporting period.

- In rows 13–19, like rows 4-10 in the current period, report on cases previously established as delinquent. Detailed explanations are below:
 - report the number of cases in inventory from the prior year – column M
 - value of cases in inventory from the prior year – column N
 - the number of cases for which payments were received – column O
 - gross revenue collected – column P
 - cost of collections – column Q
 - adjustments – column R
 - discharges from accountability on all cases in inventory which were established prior to the current year – column S
- In row 18, report collections activity from contract with another court or county to handle collections through an Intra-Branch Program.
- In row 19, enter amounts that cannot be broken out or attributed to a single collection program. These amounts would include revenue collected by the DMV.

NOTE: If revenue is received from FTB-IIC in a case that is also assigned to another program, the value of the inventory should be reported on row 17 and subtracted from the other program's reported value.

Column M: Number of Delinquent Cases at Period Beginning (Ending Balance from Prior Year)

Enter the total number of cases initially referred or established in each respective collection program in prior fiscal years, which remain in inventory. This number should be the same as the ending number of cases reported in the previous year (Column AE), as modified by any transfers between collection programs reported on the Transfer Worksheet, if necessary. Any variance from the previous year's ending balance not included on the Transfer Worksheet (if used) should be reported and explained in the Performance Report worksheet.

Example: The ending number of cases for the county collection program on the previous year's report is 1,000. During the current reporting period, 300 cases are transferred to the private agency and 200 cases are transferred to Franchise Tax Board Court-Ordered Debt (FTB-COD). On the Transfer Worksheet, report a reduction of 500 cases for the county collection program, an increase of 300 cases for the private agency, and an increase of 200 cases for FTB-COD. These modified amounts are entered into Col. M.

Column N: Value of Delinquent Cases at Period Beginning (Ending Balance from Prior Year)

Enter the total net value of cases identified in Col. M that were referred or established in prior reporting periods which remain in inventory, following adjustments for transfers between collection programs. This value represents the ending balance reported at the end of the previous year (Column AF), as modified by transfers between collection programs during the reporting period as reported on the Transfer Worksheet, if necessary. Any variance between the ending balance on the previous year's report and the value reported in Column N not included on the Transfer Worksheet (if used) should be reported and explained in the Performance Report worksheet.

Example: The ending balance for the county collection program on the previous year's report is \$25,000. During the current reporting period, \$10,000 is transferred to the private agency and \$5,000 is transferred to FTB-COD. On the Transfer Worksheet, report a \$15,000 reduction in the balance of the county collection program, a \$10,000 increase in the balance of the private agency, and a \$5,000 increase in the balance of FTB-COD. These modified amounts are entered into Col. N.

Column O: Number of Cases with Payment(s) Received

In row 12, include the number of cases associated with non-delinquent collections reported in Col. P. In rows 13–19, enter the number of cases with payments received (including cases on installment plans) during the current reporting year from previously-established cases, which are associated with the gross revenue collected in Col. P. As stated regarding Column D above, report the number of cases with payments, not the number of payments received.

Column P: Gross Revenue Collected During the Period

As noted above, in row 12, include non-delinquent traffic bail forfeitures, forthwith payments, accounts receivable, and current payment plans. In rows 13–19, enter the total amount of delinquent revenue collected during the current reporting period by each collection program from previously-established cases. If revenue cannot be separated between the current and prior periods, please report all revenue, and the associated number of cases, in the prior reporting period.

Column Q: Cost of Collections

Enter as a negative number the cost of collections (operating costs) allowable for recovery under Penal Code section 1463.007.

Column R: Adjustments

Enter the total dollar value of court-ordered debt satisfied by means other than payment that decreases or increases the amount outstanding for individual debt item. This includes court-ordered adjustments, such as suspensions and dismissals, and alternative payments such as community service or post sentence service of time in custody in lieu of fine, or other non-cash adjustments that occurred during the current reporting period. It also includes changes resulting from ability to pay determinations and legislation which affect outstanding court-ordered debt.

This total should be entered as a positive number if the net effect is to reduce the amount of debt outstanding or a negative (–) number if the net effect is to increase the amount of debt outstanding. For example, charges for a bad check would be entered as a negative (–) dollar amount, as this would increase the amount of debt outstanding.

Column S: Discharge from Accountability

Enter the total dollar value of accounts previously established, referred or transferred that were discharged during the current fiscal year, per Government Code sections 25257–25259.95. The value should be entered as a positive number as the net effect is to reduce the amount of debt outstanding.

For example, if a \$600 debt being collected by the county is discharged, +\$600 would be entered in column S, row 14.

Column T: Net Value of Previously Established Delinquent Debt at End of Period

This is formula driven, no data entry required. The formula calculates the change in value of transactions reported in columns N, P, R, and S as follows: (Column T= N– P– R– S), or beginning value minus all collections, adjustments, and discharges on previously-existing debt.

Column U: Value of Cases on Installment Agreement (Ending Balance from Prior Year)

Enter the value carried over from the prior year for all cases on an installment agreement that were defaulted on, i.e., payment(s) were not received as promised and the plan was not reinstated at the end of the fiscal year. The value carried over should not include the unpaid balance of cases set-up on installment plans that are “current”, i.e., installment payment(s) have been received according to the agreement terms.

The value of cases on installment plans cannot be greater than the value of cases reported in Column N.

Column V: Default Balance Installment Agreement

Enter the default balance from all delinquent cases on an installment agreement carried over from the prior year with no payment(s) received in the current year.

Column W: Percentage of Debt Defaulted On (Installment Agreements)

Column W is formula-driven, no separate calculation or data entry required. The formula calculates the percentage of court-ordered debt *defaulted on* by dividing the default balance by the value carried-over from prior year. (Col. V / Col. U)

NOTE: Court-ordered debt should be reported separately, by Current and Prior COMBINED DELINQUENT DEBT: Beginning and Ending Balance Fines, Fees, Forfeitures, Penalties, and Assessments total in Prior Period. In the Performance Report explain when the program anticipates reporting collections information as required by statute.

The Combined Beginning and Ending Balances section includes the number and value of ALL cases; new and previously established. Except for Columns AE and AF, information from the Current Period (Newly Established) and Prior Period (Previously Established) Delinquent Debt sections is captured by formula for each program; no separate calculation or entry is required.

Column X: Number of Cases—Beginning Balance

Column X calculates the total number of cases on inventory at the beginning of the period plus the total number of newly delinquent cases established during the reporting period. (Col. B + Col. M)

Column Y: Value of Cases—Beginning Balance

Column Y calculates the total value of cases in inventory at the beginning of the year or newly established during the reporting year. (Col. C + Col. N)

Column Z: Gross Revenue Collected

Column Z calculates all payments received towards the satisfaction of delinquent court-ordered debt during the current fiscal year. (Col. E + P)

Column AA: Cost of Collections

Column AA calculates the combined total cost of collections which, pursuant to Penal Code section 1463.007 is allowable to offset revenue prior to distribution to other governmental entities. Cost of collections should be reported as a negative (–) number unless posting a reversal. (Col. F + Col. Q)

Columns AB: Adjustments

Column AB calculates the total amounts satisfied by means other than payment that decreased or increased the amount outstanding for individual debt items during the current fiscal year. (Col. G + Col. R)

Column AC: Discharge from Accountability

Column AC calculates the total amount of debt deemed uncollectible that was discharged during the reporting period, per Government Code sections 25257-25259.95. (Col. H + Col. S)

Column AD: Change in Value

Column AD calculates the value of transactions in columns Z, AB, and AC, or the total amount of revenue collected, adjustments, and discharges.
=SUM (Z+ AB+ AC)

Column AE: Number of Cases—Ending Balance

Enter the total number of cases at the end of the fiscal year for each program.

Column AF: Value of Cases—Ending Balance

Enter the total net value of cases at the end of the reporting year for each program. The value of cases at end of period (Col. AF) should equal the value of cases at beginning of period (Col. Y), minus the value reported in Column AD (which is the sum of Columns Z, AB and AC).

Column AG: Error Messages

This data field displays “Out of Balance” if the ending balance in Col.AF does not equal the beginning balance in Col. Y, minus the value of transactions reported in Col. AD.

- If the beginning balance for the County Collection Program in column Y, row 23 is \$10,000,000; and
- The gross revenue collected in Col. Z, row 23 is \$2,000,000; and
- The value of adjustments in Col. AB, row 23 is \$250,000, and
- The value of discharged debt in Col. AC, row 23 is \$250,000.
- Then the ending balance reported in Col. AF, row 23 should be \$7,500,000, because:

$$\$10,000,000 - \$2,000,000 - \$250,000 - \$250,000 = \$8,000,000.$$

If the ending balance in Col. AF reconciles to the program’s case management and/or accounting system but does not reconcile to the information input in columns Y, AZ, AB, and AC, explain the “Error Message” in the Performance Report worksheet.

Collections from Cases Subject to Ability to Pay (ATP) Determination

This section was added to meet mandated reporting requirements for the ability to pay program, and to help the branch and stakeholders better understand court debt repayment. Requested information includes the total amount collected from nondelinquent and delinquent cases which have been subject to an ability to pay (ATP) determination whether or not it resulted in a reduction of the amount owed. Include cases eligible for ATP determination through the online tool ([MyCitations](#)) established by Government Code section 68645, even if the application is made in person, using a paper application, or other means as well as the online tool.

Also, as authorized by Government Code section 68645.2, an administrative cost of up to \$35 per installment plan approved may be claimed on nondelinquent cases. Report administrative costs for nondelinquent ATP cases in the Cost Recovery Report Template, found at <https://www.courts.ca.gov/partners/455.htm>. For delinquent cases, costs associated with the collection of any reduced amounts ordered under the ability to pay program may be recovered, per Penal Code section 1463.007.

<p>NOTE: Implementation of the online tool (MyCitations) is expected to be statewide by June 30, 2024. If your court did not implement the tool by the end of the reporting period, report \$0 in this section.</p>
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Column AH: Online ATP Revenue Nondelinquent

Enter gross revenue collected from the total outstanding amount due on nondelinquent ATP cases processed through the online tool (MyCitations) established by Government Code section 68645.

Column AI: Online ATP Revenue Delinquent

Enter gross revenue collected from the total outstanding amount due on delinquent ATP cases processed through the online tool (MyCitations) established by Government Code section 68645.

Column AJ: Online ATP Revenue Combined

This cell is self-populating, no data entry required.

Column AK: In-Person (Paper Form) ATP Revenue Nondelinquent

Enter gross revenue collected from the total outstanding amount due on nondelinquent ATP cases processed in-person, using a paper form, or other methods aside from the online (MyCitations) tool.

Column AL: In-Person (Paper Form) ATP Revenue Delinquent

Enter gross revenue collected from the total outstanding amount due on delinquent ATP cases processed in-person, using a paper form, or other methods aside from the online (MyCitations) tool.

Column AM: In-Person (Paper Form) ATP Revenue Combined

This cell is self-populating, no data entry required.

Column AN: Online ATP Cases w/Installment Payments Nondelinquent

Enter the number of nondelinquent ATP cases with approved installment plans processed through the online tool (MyCitations) established by Government Code section 68645.2.

For example, if 124 cases are reported in Column AN, then the total reported in Column AO should be \$4,340 (124 x \$35 = \$4,340). If the costs claimed is less than \$35 per approved installment plan, indicate the adjusted amount in the Performance Report.

Column AO: Online ATP Installment Costs Claimed Nondelinquent

Enter the administrative cost (up to \$35 per case) for nondelinquent ATP cases with approved installment plans processed through the online tool established by Government Code section 68645.2.

Column AP: In-Person (Paper Form) ATP Cases w/Installment Payments Nondelinquent

Enter the number of nondelinquent ATP cases with approved installment plans processed in-person, using a paper form, or other methods aside from the online (MyCitations) tool.

Column AQ: In-Person ATP Installment Costs Claimed Nondelinquent

Enter the administrative cost (up to \$35 per case) for nondelinquent ATP cases with approved installment plans processed in-person, using a paper form, or other methods aside from the online tool established by Government Code section 68645.2.

Victim Restitution

This section captures the ending balances (number and value of cases) from prior year and values for the current reporting period for victim restitution.

In rows 33–40, enter transactions that occurred during the reporting period concerning restitution owed to a victim by court order under Penal Code section 1202.4(f). Victim restitution should not be reported in rows 3–10 and 12–19. Administrative fees repealed by law and formerly reported in this section should be deducted from the balance reported in Column AS.

Column AR: Number of Cases (Ending Balance from Prior Year)

The Beginning Balance should include the number of cases of all delinquent outstanding victim restitution (case inventory) reported as the Number of Cases-Ending Balance on the previous year's report.

Column AS: Value of Cases (Ending Balance from Prior Year)

The Beginning Balance should include the value of cases of all delinquent outstanding victim restitution (case inventory) that were reported as Value of Cases-Ending Balance on the previous year's report.

Column AT: Number of Cases Established/ Referred/ Transferred in Period

Enter the total net number of newly established, referred, or transferred victim restitution cases for the reporting period. Cases that were previously established, but never referred to collections, are considered new and should be reported in column AP.

Column AU: Value of Cases Established/ Referred/ Transferred in the Reporting Period

Enter the total net value of new victim restitution cases identified in Column AT that were established, referred, or transferred during the reporting period.

Column AV: Gross Revenue Collected

Enter the total amount of restitution owed to a victim by court order under Penal Code section 1202.4(f) collected by each collections program during the reporting period. Report non-delinquent restitution collections in row 33.

Column AW: Balance Modifications

Enter the net changes in the balance of restitution orders resulting from means other than payment. This may include court orders increasing or reducing the total amount of restitution owed by a defendant, including the elimination of restitution orders. Modifications that reduce the balance shall be entered as a positive number, while increases shall be entered as a negative value.

Column AX: Change in Value

Column AX captures the value of column AU, less the amounts shown in columns AV and AW (this field is formula-driven, so no separate calculation or entry is required).

Column AY: Number of Cases Ending Balance

Include the number of cases of all delinquent outstanding victim restitution (new and inventory).

Column AZ: Value of Cases Ending Balance

The ending balance in column AZ should equal the beginning balance in column AS plus the value of newly established cases reported in Column AU, less the gross amount collected in Column AV and reduced via modification in Column AW ($AZ = AS + AU - AV - AW$).

Column BA: Error Messages

These rows are blank unless errors are detected in the worksheet. If error messages are present, please correct the identified error or explain in Performance Report.

Quality Checklist

Confirm that the data reported complies with the stated specification. (See Quality Checklist Tab.) For boxes left unchecked, please explain in the Program Report worksheet.

Signature Block

Print the names, dates, and job titles of the authorized signatures from the court representative *and* county representative on the Annual Financial Report worksheet. Obtain signatures (electronic signatures are acceptable) from authorized representatives.

Submitting the Collections Reporting Template
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Print all completed, final worksheets in the Collections Reporting Template and e-mail the final, signed PDF report and the Excel workbook to collections@jud.ca.gov

If you have any questions about the Collections Reporting Template, please send them to collections@jud.ca.gov.

EXAMPLE: HOW TO FILL OUT THE CRT

Case information: A citation is filed and court mails courtesy notice. Individual fails to appear in court or make a payment on the due date and \$720 case is established as delinquent. Individual fails to respond to two delinquency notices and three attempted telephone calls. Case is referred to a private vendor for collections (15% commission). Individual is located via skip tracing, agrees to an installment agreement. As signed, the individual agrees to a \$60.00, 12-month installment plan. Individual makes two installment payments during the reporting period. No activity or other payment arrangements on the record, the plan is not reinstated by collections program at year end. **At the end of the fiscal year, report data as follows on CRT:**

Step by Step:	Worksheet:	Column/Category:	What to Input?
A citation is filed and court mails courtesy notice.			No entry needed. Case is not delinquent.
Individual fails to appear in court or make a payment on the due date and the \$720 case is established as delinquent.	Annual Financial Report	Col. B, Row 6 Col. C, Row 6	Report 1 Report \$720
Individual fails to respond to two delinquency notices and three attempted telephone calls. In Item 6a: report one (1) in each Category regardless of the number of notices mailed or telephone calls attempted.	Contact and Other Information Sheet Annual Financial Report	Item 6a, Category 1 Item 6a, Category 2 Item 7, Category 1, 2 Column F, Row 4	Report <u>one</u> (1) Report <u>one</u> (1) Report actual costs* Report actual costs* (Include staff salary, paper, postage, phone bill, etc.)
Case is referred to a private vendor for collections. (15% commission) In Item 6b: report one (1) in Category 3, regardless of the number of cases reported in 6a.	Contact and Other Information Sheet Annual Financial Report	Item 6a, Category 8 Item 6b, Category 3 Item 7, Category 8 Column F, Row 6	Report one (1) Report one (1) Report -\$18 Report -\$18
Individual is located via skip tracing, agrees to an installment agreement.	Contact and Other Information Sheet		No entry needed. Skip tracing costs included in private vendor costs.
As signed, the individual agrees to a \$60.00, 12-month installment plan. Individual makes two installment payments, in the reporting period to the private vendor.	Contact and Other Information Sheet Annual Financial Report	Item 5, Category 8 Col. D, Row 6 Col. E, Row 6 Col. J, Row 6	Report \$120 Report one (1) Report \$120 Report \$720
No activity or other payment arrangements on the record, the plan is not reinstated by collections program at year end.	Annual Financial Report	Col. K, Row 6	Report \$600

Crosswalk

GC § 68514 Item	Description	CRT Worksheet	Column
1	Non-delinquent revenue, number of cases	Annual Financial Report	D, E, O, P
2	Delinquent revenue, number of cases	Annual Financial Report	D, E, O, P
3	Fine and fees dismissed, discharged, satisfied by other means	Annual Financial Report	G, H, R, S
4	Collection activities used pursuant to PC 1463.007	Program Report	Item 4
5	Total amount collected per collection activity	Contact sheet	Item 5
6	Total number of cases by collection activity, individuals associated	Contact sheet	Item 6a, 6b
7	Total operating costs per collection activity	Contact sheet	Item 7
8	Percentage of fines and fees defaulted on	Annual Financial Report	J, K, U, V
9	Extent best practices and performance measures/benchmarks met	Program Report Annual Financial Report	AI, AJ, AK
10	Changes necessary to improve performance	NA	NA

Collections Reporting Template Glossary

Accounts Receivable (A/R): An accounts receivable is a set of account receivables if paid in installments, that are not paid forthwith.

Adjustments: An adjustment is any change in the total of debt due after the initial determination of the amount of outstanding delinquent debt. Non-cash adjustments include the suspension of all or a portion of bail, fines, fees, penalties, forfeitures, or assessments. Alternative payments may include community service in lieu of a fine and post sentence service of time in custody in lieu of fine; dismissals include dismissing all or a portion of the debt. Cash adjustments include fees added for payment by an insufficient funds check (NSF) or a correction to the initial assessment amount.

Alternative Sentence: This refers to a different option for resolving court-ordered debt, such as community service in lieu of bail or fines, designed for an individual who demonstrates an inability to pay.

Case: For the purposes of the Collections Reporting Template, a case is a set of official court documents filed in connection with an infraction, misdemeanor, or felony violation. A case may include multiple violations but is filed as one case.

Community Service: This refers to the hours of service that are converted to a monetary value and applied to the fines, fees, forfeitures, penalties, and assessments and reduce the imposed amount.

Comprehensive Collection Program: A program that collects eligible delinquent court-ordered fines, fees, forfeitures, penalties, and assessments on infraction, misdemeanor, and felony cases, as authorized by Penal Code section 1463.007.

Continuance: A continuance is the postponement of a hearing, trial, or other scheduled court proceeding at the request of either or both parties in a court dispute, or by the judge. For purposes of the Collections Reporting Template, a continuance is the postponement, stay, or withholding of payment under certain conditions for a temporary period.

Cost of Collections: The costs of operating a collections program that are allowed to be offset against collected delinquent revenues prior to distribution under Penal Code section 1463.007.

County Collection Program: A collection program administered by the county.

Court Collection Program: A collection program administered by the local superior court.

Default: A default occurs when an individual fails to make a payment on the date specified by a court or as agreed to under the terms and conditions of an installment payment or accounts receivable (A/R) plan set by a court or collecting entity. For purposes of complying with GC68514, Item 8, a delinquent account that is set-up on an installment payment plan as part of the collections process is considered “defaulted on” if the individual fails to fulfill their payment obligation (i.e., payment(s) are not made as promised based on agreement terms) and the plan was not reinstated, at the end of the fiscal year.

Delinquent Account: A delinquent account results when an individual has not appeared in court as promised or has not complied with a court order for payment of fines, fees, penalties, forfeitures, and assessments. For cost recovery, once the debt becomes delinquent, it continues to be delinquent and may be subject to collection by a comprehensive collection program. An account is considered delinquent the day after the payment is due.

Discharged Account: An account that has been deemed uncollectible and discharged from accountability. The actual discharge is based on established criteria by an authorized body, pursuant to Government Code sections 25257–25259.95.

Dismissal: A judgment that disposes a matter in a case. For the purposes of the Collections Reporting Template, this term refers to a criminal action dropped without settling the involved issues or based on statutory change. The initial court-ordered debt no longer exists.

Enhanced Collections: Enhanced collections are non-forthwith collection activities related to enhancing collection programs where costs are incurred and paid directly by or reimbursed by the county and are not cost recoverable. These collections are also included in the Collections Reporting Template.

Forthwith Payments: This collections category involves payment on the same day as the court order and generally involves no “extra cost” because the account is paid in full. Forthwith payments are distinguished from enhanced collections primarily by the timing of the payments. Any of these associated costs should not be reported as an enhanced or delinquent collection cost. Forthwith payments are included, together with nondelinquent installment payments, as a separate category on the Collections Reporting Template. Installment and accounts receivable plans are not forthwith payments.

Franchise Tax Board Court-Ordered Debt (FTB-COD) Program: The Franchise Tax Board collection program authorized under Revenue and Taxation Code section 19280.

Franchise Tax Board Interagency Intercept Collections (FTB-IIC) Program: A program of the Franchise Tax Board authorized by Government Code section 12419.10(a)(1) to collect court-ordered fines, fees, forfeitures, assessments, and penalties from Franchise Tax Board refunds, unclaimed property, or California State Lottery winnings. Report collections information related to the IIC program in rows 9 and 18 and not in “Other”.

Gross Revenue Collected: Monies collected toward the satisfaction of a court-ordered debt by collection programs prior to any reductions.

Installment Payment: A scheduled payment agreed upon by the defendant and the court or county collection program. Generally, cost recovery does not apply when an individual is paying a fine, fee, penalty, assessment, or forfeiture through time payments unless the account is delinquent. A delinquent account may be reinstated to installment payments, and costs associated with collection activities on this reinstated account are eligible for cost recovery. A court or county may claim costs associated with the administration of a nondelinquent installment plan processed through the online ability-to-pay tool or paper form (Govt. Code, Section 68645.2). Claimed costs shall not exceed thirty-five (\$35) dollars per approved nondelinquent installment plan.

Intra-branch Program: An Intra-branch Program is a court, or a county collection service provided under a written Memorandum of Understanding (MOU) to another court or county.

Net Revenue: Gross revenue collected less any reductions (i.e., allowable cost offsets pursuant to Penal Code section 1463.007).

Nondelinquent Collections: All nondelinquent revenue collected during the reporting period, including bail forfeitures, forthwith payments, and current payments made on accounts receivables and installment payment plans; recorded on row 3, column D of the Annual Financial Report worksheet.

“Other” Program: This refers to the “Other” row, rows 10 and 19 of the Annual Financial Report worksheet and captures revenue that cannot be broken out or attributed to a single collecting entity (e.g., court, county, private agency, the FTB or an Intra-branch Program). Any amount reported on this row should be explained in the Program Report worksheet.

Penal Code section 1463.007: This statute specifies the criteria for a comprehensive collection program and allows the county and/or court to deduct, and deposit in the county treasury or trial court operations fund, the cost of operating a comprehensive collection program prior to distributing revenues to other governmental entities.

Private Agency: A private entity employed or contracted to collect court-ordered fines, fees, forfeitures, assessments, and penalties.

Referral: A referral is a newly established delinquent court-ordered debt submitted to a collection program during the reporting period.

Suspensions: Amounts that are reduced or eliminated because of a judicial order.

Value of Cases: The value of a case is the amount of court-ordered debt that is owed and is deemed collectible. For closed cases, the value is the sum of (gross) debt collected, dismissals, alternative payments, suspensions, and discharged accounts.

Victim Restitution: Victim restitution is an amount that is owed to a victim who incurs any economic loss because of a crime and that is payable directly from a defendant convicted of the crime as a condition of probation; see Penal Code section 1202.4(f). The restitution fine under Penal Code section 1202.4(b) is also court-ordered, but it is not paid directly to the victim.

Government Code section 68514

(a) Beginning October 1, 2018, and annually on or before December 31 thereafter, the Judicial Council shall report to the Department of Finance, the Legislature, and the Joint Legislative Budget Committee the total amount of revenue collected in the prior fiscal year, by each court and county, from criminal fines, fees, forfeitures, penalties, restitution fines described in subdivision (b) of Section 1202.4 of the Penal Code, and assessments related to infractions, misdemeanors, and felonies. The report shall include, but not be limited to, the following information:

(1) Total nondelinquent revenue collected and the number of cases associated with those collections.

(2) Total delinquent revenue collected and the number of cases associated with those collections, as reported by each superior court and county pursuant to Section 1463.010 of the Penal Code.

(3) Total amount of fines and fees dismissed, discharged, or satisfied by means other than payment.

(4) A description of the collection activities used by the program or its contracted entities, pursuant to Section 1463.007 of the Penal Code.

(5) The total amount collected per collection activity entity.

(6) The total number of cases by collection activity entity and the total number of individuals associated with those cases.

(7) Total operating costs per collection activity entity.

(8) The percentage of fines or fees that are defaulted on.

(9) The extent to which each court or county is meeting the collections best practices and performance ~~measures—metrics and benchmarks~~, developed pursuant to subdivision (c) of Section 1463.010 of the Penal Code, for its collection program.

(10) Any changes necessary to improve the performance of collection programs statewide.

(b) The Judicial Council shall separately list the information required in subdivision

(a) for fines and fees assessed ~~in a year~~ before the current reporting year that had outstanding balances in the current reporting year.

(c) To the extent a court or county cannot provide the information listed in subdivisions (a) and (b), the Judicial Council shall notify the Department of Finance and the Joint Legislative Budget Committee and shall provide a plan for how to obtain this information in the future. The Department of Finance may approve alternate metrics if a court or county does not have this information.

(Amended by Stats. 2019, Ch. 637, Sec. 6. (AB 1818) Effective January 1, 2020.)

Penal Code section 1463.007.

(a) Notwithstanding any other law, a county or court that operates a comprehensive collection program may deduct the costs of operating that program, excluding capital expenditures, from any revenues collected under that program. The costs shall be deducted before any distribution of revenues to other governmental entities required by any other law. A county or court operating a comprehensive collection program may establish a minimum base fee, fine, forfeiture, penalty, or assessment amount for inclusion in the program.

(b) Once debt becomes delinquent, it continues to be delinquent and may be subject to collection by a comprehensive collection program. Debt is delinquent and subject to collection by a comprehensive collection program if any of the following conditions is met:

(1) A defendant does not post bail or appear on or before the date on which the defendant promised to appear, or any lawful continuance of that date, if that defendant was eligible to post and forfeit bail.

(2) A defendant does not pay the amount imposed by the court on or before the date ordered by the court, or any lawful continuance of that date.

(3) A defendant has failed to make an installment payment on the date specified by the court.

(c) For the purposes of this section, a “comprehensive collection program” is a separate and distinct revenue collection activity that meets each of the following criteria:

(1) The program identifies and collects amounts arising from delinquent court-ordered debt, whether or not a warrant has been issued against the alleged violator.

(2) The program complies with the requirements of subdivision (b) of Section 1463.010.

(3) The program is administered by a county and superior court working in cooperation, although by mutual agreement one or the other may serve as primary administrator of the program. The program may contract with one or more of the following entities to collect delinquent debt:

(A) Franchise Tax Board’s Court-Ordered Debt Collections Program.

(B) Franchise Tax Board’s Interagency Intercept Collections Program.

(C) One or more private debt collectors.

(D) Other government entities, when approved by the program and after the Judicial Council has been notified.

(4) The program, or at least one of its contracted entities, engages in each of the following activities:

(AB) Notifies delinquent debtors for whom the program has an address in writing of their outstanding obligation within 95 days of delinquency.

(AB) Attempts ~~technological or~~ telephonic contact with delinquent debtors ~~for whom the program has a telephone number~~ to inform them of their delinquent status and payment options.

(C) Generates internal monthly reports to track collections data, such as age of debt and delinquent amounts outstanding.

(D) Uses Department of Motor Vehicles information to locate delinquent debtors.

(E) Accepts electronic payment of delinquent debt by credit or debit card, electronic funds transfer, or other accepted online payment methods, as accepted by the program.

~~(45)~~ The program, or at least one of its contracted entities, engages in at least ~~five~~ three of the following activities:

~~(A) Sends delinquent debt to the Franchise Tax Board's Court-Ordered Debt Collections Program:~~

~~(B) Sends delinquent debt to the Franchise Tax Board's Interagency Intercept Collections Program~~

~~(C) Initiates driver's license suspension or hold actions when appropriate for a failure to appear in court.~~

~~(D) Contracts with one or more private debt collectors to collect delinquent debt.~~

~~(EA)~~ Sends payment reminders ~~monthly bills~~ or account statements to ~~all~~ delinquent debtors.

~~(BF)~~ Contracts with local, regional, state, or national skip tracing or locator resources or services to locate delinquent debtors.

~~(CG)~~ Coordinates with the probation department to locate debtors who may be on formal or informal probation.

~~(HD)~~ Uses Employment Development Department employment and wage information to collect delinquent debt.

~~(Et)~~ Establishes wage and bank account garnishments where appropriate.

~~(F)~~ Uses administrative offsets to collect delinquent debt, including but not limited to the withholding of funds as authorized by statute.

~~(GJ)~~ Places liens on real property owned by delinquent debtors when appropriate.

~~(HK)~~ Uses an automated ~~diater, or automatic call message~~ distribution system to manage technological or telephonic calls ~~contacts.~~

(d) A comprehensive collection program shall also administer nondelinquent installment payment plans ordered pursuant to Section 68645.2 of the Government Code, and may recover up to and including thirty-five dollars (\$35) per nondelinquent installment plan.

(Amended by Stats. 2021, Ch. 79, Sec. 36. (AB 143) Effective July 16, 2021.)