



JUDICIAL COUNCIL of CALIFORNIA

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HON. PATRICIA GUERRERO
Chief Justice of California
Chair of the Judicial Council

HON. BRAD R. HILL
Chair, Executive and Planning Committee

HON. ANN C. MOORMAN
Chair, Judicial Branch Budget Committee
Chair, Litigation Management Committee

HON. STACY BOULWARE
EURIE
Chair, Legislation Committee

HON. CARIN T. FUJISAKI
Chair, Rules Committee

HON. KYLE S. BRODIE
Chair, Technology Committee

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ADVISORY MEMBERS
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Hon. Joan K. Irion
Mr. Charles Johnson
Mr. Darrel E. Parker
Hon. Lisa M. Rogan
Mr. David H. Yamasaki

MS. MICHELLE CURRAN
Administrative Director
Judicial Council

December 19, 2024

Ms. Cara L. Jenkins
Legislative Counsel
1021 O Street, Suite 3210
Sacramento, California 95814

Ms. Erika Contreras
Secretary of the Senate
State Capitol, Room 307
Sacramento, California 95814

Ms. Sue Parker
Chief Clerk of the Assembly
State Capitol, Room 319
Sacramento, California 95814

Re: Report on Statewide Collection of Court-Ordered Debt for Fiscal Year 2023–24, as required under Penal Code section 1463.010(c) and Government Code section 68514(a)

Dear Ms. Jenkins, Ms. Contreras, and Ms. Parker:

Under Penal Code section 1463.010(c), the Judicial Council is submitting *Report on Statewide Collection of Court-Ordered Debt for Fiscal Year 2023–24*, which includes the information specified in Government Code section 68514(a).

In fiscal year 2023–24, statewide collections programs collected \$894.6 million in revenue, of which \$633.7 million was nondelinquent (forthwith) court-ordered debt and \$260.9 million was from delinquent accounts. This total represents a 10.6 percent decrease from the \$1.0 billion collected in the prior fiscal year. This fiscal year's decrease, while steeper than expected, is consistent with the anticipated long-term trend toward declining revenue and increasing resolution of court debt by noncash means.

Ms. Cara L. Jenkins
Ms. Erika Contreras
Ms. Sue Parker
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A total of \$181.0 million in delinquent debt was satisfied by means other than payment, such as court-ordered waiver, dismissal, alternative sentence, or ability-to-pay determination. Additionally, a total of \$315.8 million in uncollectible court-ordered debt was discharged from accountability. The total outstanding delinquent debt at the end of fiscal year 2023–24 was \$5.3 billion, a 2 percent decrease from the \$5.4 billion ending balance for fiscal year 2022–23. This marks the fifth consecutive year that programs reported a debt balance decline, and the largest since fiscal year 2008–09. The total also represents a decline of 50 percent from a peak of \$10.6 billion in fiscal year 2018–19.

Since reporting began in fiscal year 2008–09, a total of \$22.7 billion in court-ordered debt has been collected by the court and county collections programs, \$13.9 billion from nondelinquent and \$8.8 billion from delinquent accounts. During the 12 years that adjustments and discharge have been tracked separately, a total of \$8.8 billion has been satisfied by means other than payment and \$2.8 billion has been discharged from accountability.

Detailed information highlighting statewide collections data is included in the report. Each court or county collections programs' data are included in the full report in Attachment 1, *Individual Court and County Collections Program Summary Reports for Fiscal Year 2023–24*. Reports from previous fiscal years are available on the “Legislative Reports” webpage of the California Courts website at www.courts.ca.gov/7466.htm.

If you have any questions related to this report, please contact Zlatko Theodorovic, Director, Budget Services, at 916-263-1397 or Zlatko.theodorovic@jud.ca.gov.

Sincerely,



Michelle Curran
Administrative Director
Judicial Council

MC/ML

Attachments

cc: Eric Dang, Counsel, Office of Senate President pro Tempore Mike McGuire
Emelyn Rodriguez, General Counsel, Office of Assembly Speaker Robert Rivas
Shaun Naidu, Policy Consultant, Office of Assembly Speaker Robert Rivas

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Anita Lee, Principal Fiscal and Policy Analyst, Legislative Analyst's Office
Gabriel Petek, Legislative Analyst, Legislative Analyst's Office
Mark Jimenez, Principal Program Budget Analyst, Department of Finance
Henry Ng, Budget Analyst, Department of Finance
Margie Estrada, Chief Counsel, Senate Judiciary Committee
Mary Kennedy, Chief Counsel, Senate Public Safety Committee
Liah Burnley, Principal Consultant, Senate Appropriations Committee
Hans Hemann, Principal Consultant, Joint Legislative Budget Committee
Eric Csizmar, Consultant, Senate Republican Policy Office
Matt Osterli, Consultant, Senate Republican Fiscal Office
Morgan Branch, Consultant, Senate Republican Policy Office
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MS. MICHELLE CURRAN
Administrative Director
Judicial Council

December 19, 2024

Report title: *Report on Statewide Collection of Court-Ordered Debt for Fiscal Year 2023–24*

Statutory citation: Senate Bill 940 (Stats. 2003, ch. 275, § 3)

Code section: Penal Code section 1463.010(c) and Government Code section 68514(a)

Date of report: December 27, 2024

The Judicial Council has submitted a report to the Legislature in accordance with Penal Code section 1463.010(c). This annual report to the Legislature and the Department of Finance includes the information specified in Government Code section 68514(a). The following summary of the report is provided per the requirements of Government Code section 9795.

In fiscal year 2023–24, statewide collections programs collected \$894.6 million in revenue, of which \$633.7 million was nondelinquent (forthwith) court-ordered debt and \$260.9 million was from delinquent accounts. This total represents a 10.6 percent decrease from the \$1.0 billion collected in the prior fiscal year. This fiscal year's decrease, while steeper than expected, is consistent with the anticipated long-term trend toward declining revenue and increasing resolution of court debt by noncash means.

A total of \$181.0 million in delinquent debt was satisfied by means other than payment, such as court-ordered waiver, dismissal, alternative sentence, or ability-to-pay determination. Additionally, a total of \$315.8 million in uncollectible court-ordered debt was discharged from accountability. The total outstanding delinquent debt at the end of fiscal year 2023–24 was \$5.3 billion, a 2 percent decrease from the \$5.4 billion ending balance reported for fiscal year 2022–23. This marks the fifth consecutive year that programs reported a debt balance decline, and the largest since fiscal year 2008–09. The total also represents a decline of 50 percent from a peak of \$10.6 billion in fiscal year 2018–19.

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Since reporting began in fiscal year 2008–09, a total of \$22.7 billion in court-ordered debt has been collected by the court and county collections programs, \$13.9 billion from nondelinquent and \$8.8 billion from delinquent accounts. During the 12 years since adjustments and discharge have been tracked separately, a total of \$8.8 billion has been satisfied by means other than payment and \$2.8 billion has been discharged from accountability.

The full report can be accessed at www.courts.ca.gov/7466.htm.

A printed copy of the report may be obtained by emailing collections@jud.ca.gov.

JUDICIAL COUNCIL OF CALIFORNIA

Hon. Patricia Guerrero

*Chief Justice of California and
Chair of the Judicial Council*

Michelle Curran

*Administrative Director
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Report on Statewide Collection of Court- Ordered Debt for Fiscal Year 2023–24

December 2024



Judicial Council of California

Executive Summary

This report complies with the requirements in Government Code section 68514(a) and Penal Code section 1463.010(c) for the Judicial Council to report annually, by December 31, information related to the collection of court-ordered debt for the previous fiscal year. The report includes collections information as reported by 56 of the 58 individual court and/or county collections programs¹ for fiscal year 2023–24, based on available data from their case management and accounting systems.

Since reporting began in fiscal year 2008–09, a total of \$22.7 billion in court-ordered debt has been collected by the court and county collections programs, \$13.9 billion from nondelinquent and \$8.8 billion from delinquent accounts. During the 12 years since adjustments and discharge have been tracked separately, a total of \$8.8 billion has been satisfied by means other than payment—such as through a court-ordered waiver, dismissal, alternative sentence, ability-to-pay determination, or vacated order per statutory changes—and \$2.8 billion has been discharged from accountability.

Following are highlights of the statewide data for fiscal year 2023–24:

- A total of \$894.6 million in revenue was collected from [nondelinquent](#) (forthwith) and [delinquent](#) accounts, which is a 10.6 percent decrease from the \$1.0 billion collected in the prior fiscal year:
 - \$633.7 million from nondelinquent accounts; and
 - \$260.9 million from delinquent accounts.
- A total of \$83.7 million in [operating costs](#) was recovered, as authorized under Penal Code section 1463.007.
- A total of \$181.0 million in delinquent debt was [adjusted](#) or satisfied by means other than payment.
- A total of \$315.8 million in uncollectible court-ordered debt was [discharged](#) from accountability, as authorized by Government Code sections 25257–25259.95.²
- A total of \$5.3 billion was reported as the balance of outstanding debt, representing a 2 percent decrease from the \$5.4 billion ending balance reported in fiscal year 2022–23. This marks the fifth consecutive year that programs reported a debt balance decline. The total also represents a decline of 50 percent from a peak balance of \$10.6 billion in fiscal year 2018–19.

¹ The statewide totals in this report do not include information from the Superior Courts of Plumas and Del Norte Counties because they did not submit collections reports for this period.

² Gov. Code, §§ 25250–25265, https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=GOV&division=2.&title=3.&part=2.&chapter=3.&article=.

In addition, this report includes updates on the extent to which each court or county is meeting the [collections best practices and individual program performance based on the](#) Judicial Council–approved [performance metrics](#).³

The statewide collections programs reported a significant decrease in revenue collected on delinquent accounts from last year. Several programs attribute the decline to statutory changes that have reduced, eliminated, or otherwise satisfied court-ordered debt by means other than payment. The statewide expansion of the online ability-to-pay (ATP) program and a shift in collections criteria reported by the Franchise Tax Board Court-Ordered Debt program are examples of these changes.

The decrease in revenue, while steeper than expected, is consistent with the anticipated long-term trend of declining revenue and increasing resolution of court debt by noncash means. However, the decline in revenue in relation to the nonmonetary resolution of debt did not materialize in an increase in the value of reported adjustments. The \$1.9 billion reported as adjustments in fiscal year 2022–23 included a one-time elimination of \$1.4 billion in vacated civil assessments. The remaining \$471.8 million in court-ordered debt was resolved by other means, such as through ATP determinations, community service, or time served in lieu of payment. This year’s reported adjustments of \$181.0 million represents a 62 percent decline from the prior year—and is the lowest amount reported since fiscal year 2013–14, when the data was first tracked separately.

While a portion of the decline in revenue is due to statutory changes, other factors may be contributing to the decrease. In September 2023, a private vendor was subject to a ransomware attack, which disrupted collections operations for 16 programs across the state. The programs subsequently contracted with a new vendor, but some were unable to report complete and accurate information for fiscal year 2023–24. Limitations within case management and/or accounting systems used by the collections programs, which impacted their ability to report complete and accurate information, could have also caused the decline in revenue and adjustments. At this time, it is unknown how much of the decline is due to specific factors.

Summaries of each of the collections program’s performance, progress, and challenges during 2023–24, as reported by the programs, are included in Attachment 1.

Reporting Requirements

Since the enactment of the Trial Court Funding Act of 1997,⁴ courts and counties have been responsible for the collection of court-ordered debt. Beginning in fiscal year 2003–04, the

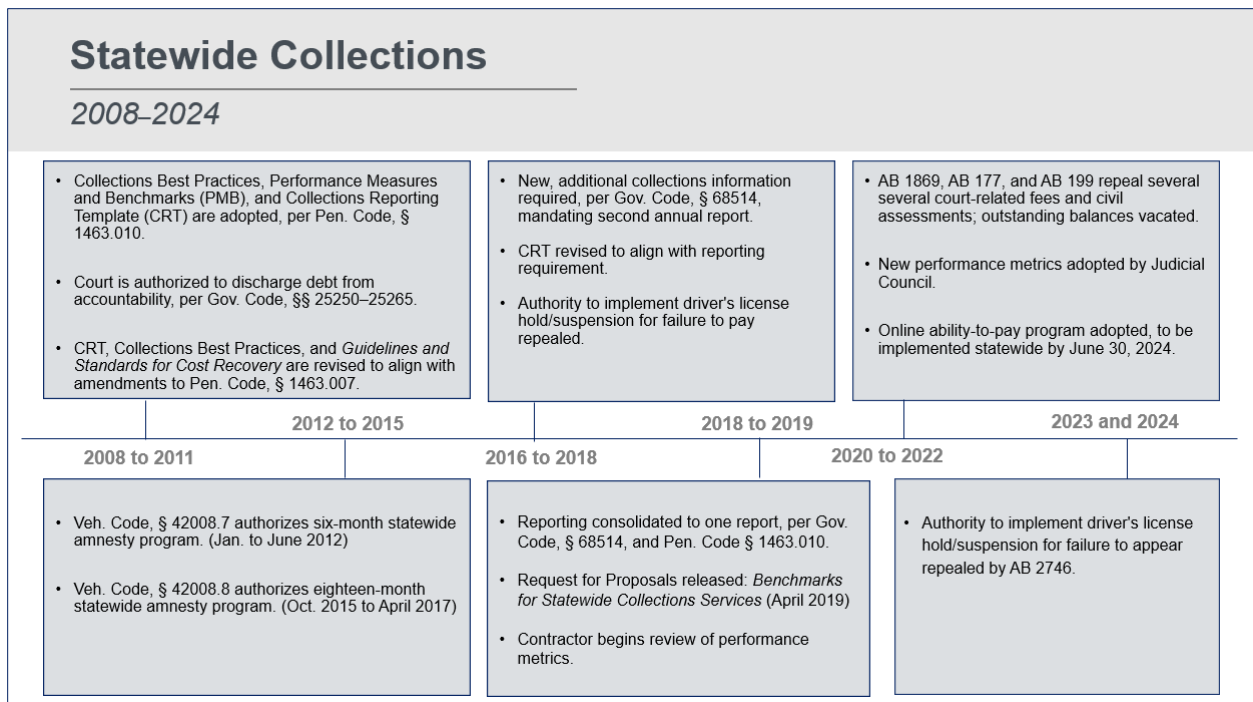
³ Judicial Council of Cal., Judicial Branch Budget Com. Rep., *Collections: Updates to Performance Measures and Benchmarks for Collections Program* (May 10, 2022), <https://jcc.legistar.com/View.ashx?M=F&ID=10823040&GUID=EB595029-3B24-450B-BE8C-B0BD076CF4BB>.

⁴ Assem. Bill 233 (Escutia; Stats. 1997, ch. 850), https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=199719980AB233.

Legislature required programs, under Senate Bill 940,⁵ to report information related to the collection of outstanding court-ordered debt in California.

In fiscal year 2008–09, the Judicial Council adopted *Judicial Council–Approved Collections Best Practices* and performance measures, as required by Assembly Bill 367.⁶ Before the enactment of AB 367, California did not have established best practices for the collection of court-ordered debt or a standard by which to evaluate program performance.

The timeline below highlights legislative and reporting requirements of the collections programs statewide since 2008.



In fiscal year 2017–18, section 68514 was added to the Government Code requiring collection entities to report on additional data elements. This change prompted the Judicial Council to align performance metrics and benchmarks with the new reporting requirements. The seven performance metrics adopted by the Judicial Council at its business meeting on May 11, 2022⁷ are outlined in Attachment 2.

⁵ Escutia; Stats. 2003, ch. 275, https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=200320040SB940.

⁶ De Leon; Stats. 2007, ch. 132, https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=200720080AB367.

⁷ Judicial Council of Cal., *supra* note 3.

The information required under Government Code section 68514 related to the collection of court-ordered debt⁸ is presented in this annual report and reflected by period in chart 1 below.

Chart 1

Age of Account	Nondelinquent Revenue	No. Associated Cases	Delinquent Revenue	No. Associated Cases	Adjustments	Discharged Debt
Newly-Delinquent	\$544,483	1,509	\$88,731	324	\$29,215	\$1,318
Previously-Established	\$89,169	505	\$172,174	759	\$151,765	\$314,509
Combined Debt	\$633,651	2,013	\$260,905	1,082	\$180,979	\$315,826

Note: All numbers in thousands; totals may not match due to rounding.

Changes in Legislative Policy

With increased attention on the disproportionate impacts of fees, fines, and assessments on low-income and minority communities, various approaches have been implemented to address an individual’s ability to pay. These approaches seek to recognize the high cost of citations after the addition of penalties, assessments, and administrative fees, as well as the impact of cumulative unpaid violations.

In response, the Judicial Council implemented several California Rules of Court that make it easier for individuals with outstanding court-ordered debt to resolve their issues. For example, rule 4.335 requires that courts provide defendants with notice of their right to request an ATP determination.⁹ Offering financial screenings to assess ability to pay is not a new practice and is included in the *Collections Best Practices*.

The Judicial Council implemented an online ATP application process, also known as *MyCitations*, which allows individuals with court-ordered debt for infractions to request an ATP determination without having to appear in court. For fiscal year 2023–24, this online tool was available for traffic infractions at all 58 superior courts. As required by Government Code section 68645, by June 30, 2024, all courts were offering *MyCitations*.¹⁰

Other actions taken by the Legislature and the Judicial Council to minimize the impact of high fines and fees on low-income court users include the following:

- Two one-time amnesty programs, implemented in 2010 and 2015, which allowed individuals with delinquent infraction or specified misdemeanor cases to satisfy their payment obligations at a significant reduction and/or have their driver’s licenses restored;
- Courts increased the public’s awareness of the availability of community service in lieu of cash payments for fines;

⁸ Gov. Code, § 68514, https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=68514&lawCode=GOV.

⁹ Cal. Rules of Court, rule 4.335, www.courts.ca.gov/cms/rules/index.cfm?title=four&linkid=rule4_335.

¹⁰ California Courts, “Online Ability to Pay Determinations for Infractions,” www.courts.ca.gov/abilitytopay.htm.

- Repealed the law requiring courts to place a hold or suspension on a driver’s license for failure to pay traffic violations;
- Repealed the court’s authority to report failure to appear to the Department of Motor Vehicles pursuant to Vehicle Code sections 40509 and 40509.5, effective January 1, 2023, per Assembly Bill 2746;¹¹
- Repealed 41 administrative fees and costs, and eliminated any associated outstanding debt incurred, per Assembly Bill 1869¹² and Assembly Bill 177¹³;
- Required the courts to vacate any civil assessments imposed prior to July 1, 2022, and made associated outstanding debt owed prior to this date uncollectible, per Assembly Bill 199,¹⁴ and
- Eliminated the authority to collect Emergency Medical Air Transportation penalties as of December 31, 2023, per Assembly Bill 2648.¹⁵

Findings

For fiscal year 2023–24, \$894.6 million was collected from delinquent and nondelinquent accounts, representing a 10.6 percent decrease from collections in fiscal year 2022–23. The current year’s reduction is consistent with the anticipated long-term trend of declining revenue and increasing resolution of court debt by noncash means.

Another contributing factor to the long-term trend in reduced revenue is the ongoing decrease in criminal filings. According to the *2024 Court Statistics Report*, the largest changes in statewide filings for superior courts over the past year are primarily due to infractions and misdemeanors in the criminal case category, and juvenile dependency cases.¹⁶

Chart 2 shows a 62 percent decline in criminal filings—felonies, misdemeanors, and infractions, both traffic and nontraffic—from fiscal years 2008–09 through 2022–23.

¹¹ Friedman; Stats. 2022, ch. 800, https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202120220AB2746

¹² Committee on Budget; Stats. 2020, ch. 92, https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201920200AB1869

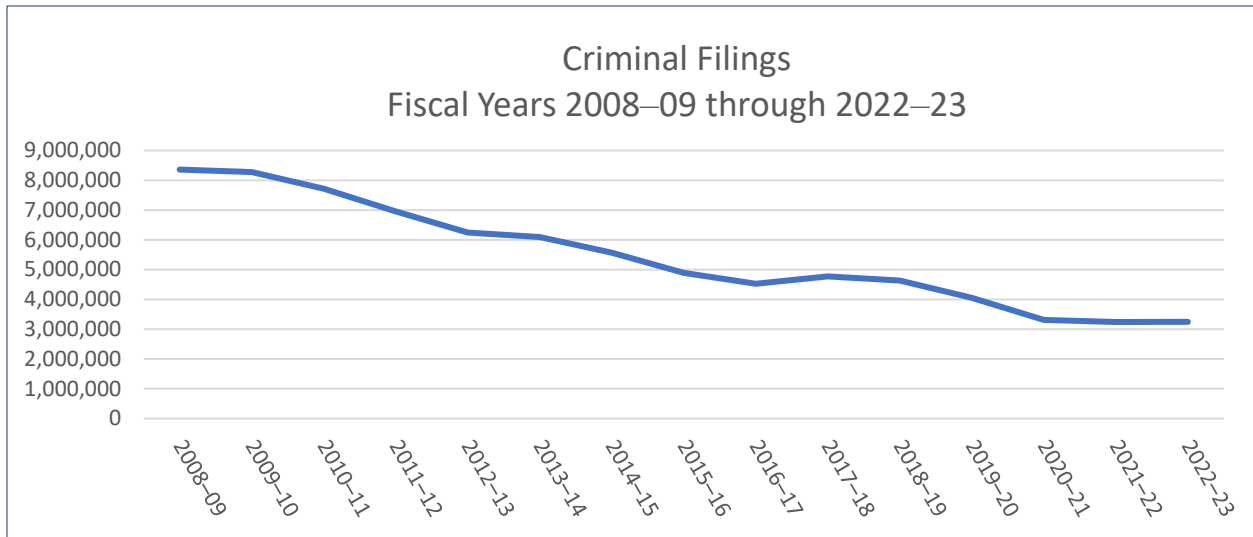
¹³ Committee on Budget; Stats. 2021, ch. 257, https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202120220AB177.

¹⁴ Committee on Budget; Stats. 2022, ch. 57, https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202120220AB199

¹⁵ Wilson; Stats 2022, ch. 440, https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202120220AB2648

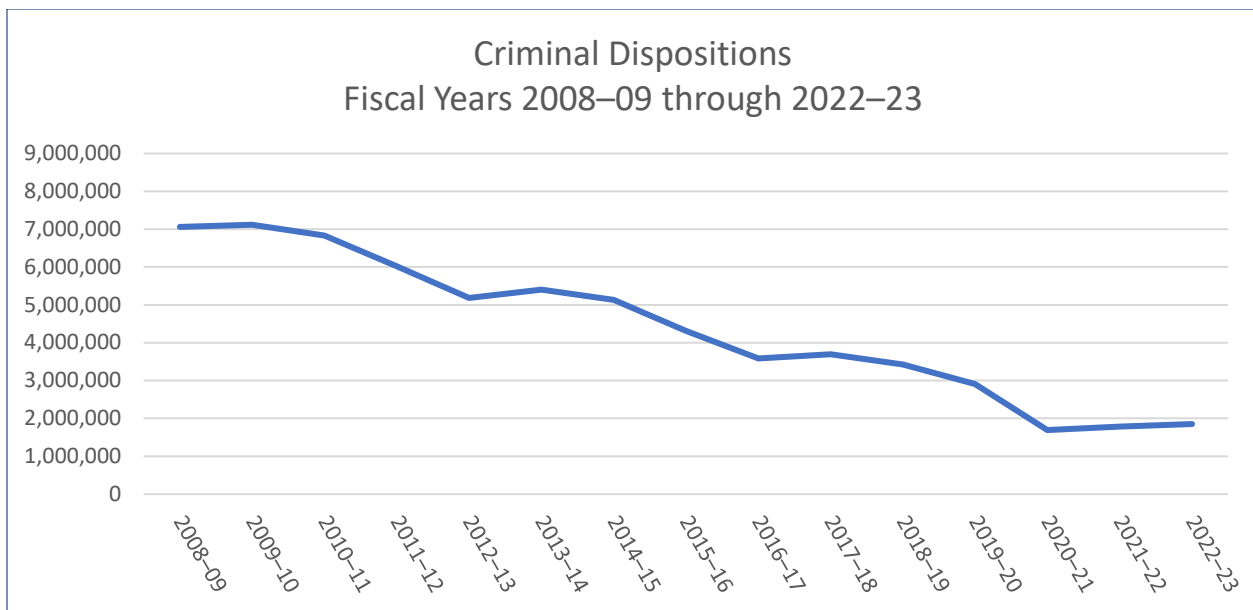
¹⁶ Judicial Council of Cal., *2024 Court Statistics Report: Statewide Caseload Trends 2011–12 Through 2022–23*, www.courts.ca.gov/documents/2024-Court-Statistics-Report.pdf.

Chart 2



The number of adjudications or dispositions is also declining, down 75 percent since fiscal year 2008-09 (see Chart 3).

Chart 3



Program Overview by Collections Type

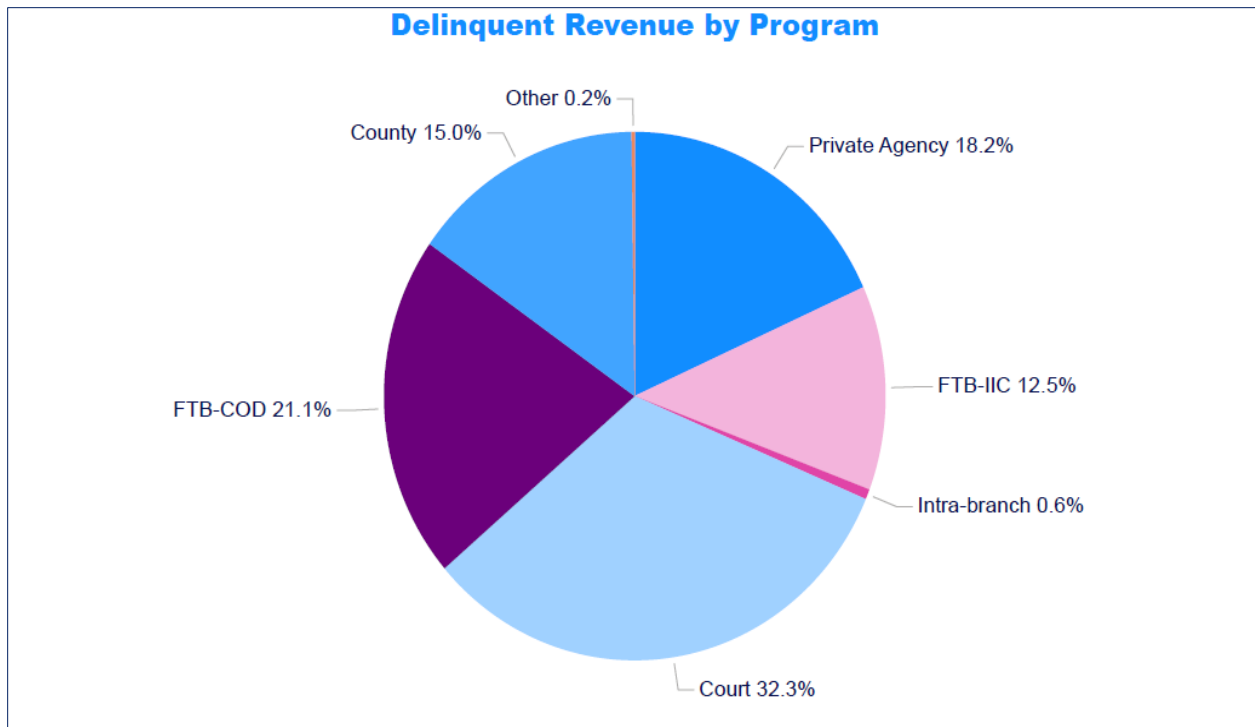
The collection of *nondelinquent* (forthwith) payments—payments that are paid on time either in full or in monthly installments—is primarily a court responsibility, whereas a variety of entities are responsible for the collection of *delinquent* court-ordered debt. Court-ordered debt is

considered delinquent one day after the payment due date and remains delinquent until paid in full or satisfied by means other than payment. Delinquent accounts include those with any outstanding court-ordered debt that is past the payment due date. The various types of collections programs consist of the following:

- Court-operated programs in which the court collects its own court-ordered debt;
- County-operated programs that collect court-ordered debt for the court in that county;
- Private vendors that contract with a county or court to perform collection services;
- The Franchise Tax Board (FTB) Court-Ordered Debt (COD) and Interagency Intercept Collections (IIC) collection programs; and
- Intra-branch collection services offered by the Superior Courts of Shasta and Ventura Counties to other courts that wish to contract with them for that purpose.

Chart 4 depicts the total delinquent court-ordered debt collected in fiscal year 2023–24 and the percentages collected by each of the collecting entities involved in the statewide collection of court-ordered debt. Amounts collected by the Department of Motor Vehicles are reported under “Other.”

Chart 4



Data Elements Required by Government Code Section 68514

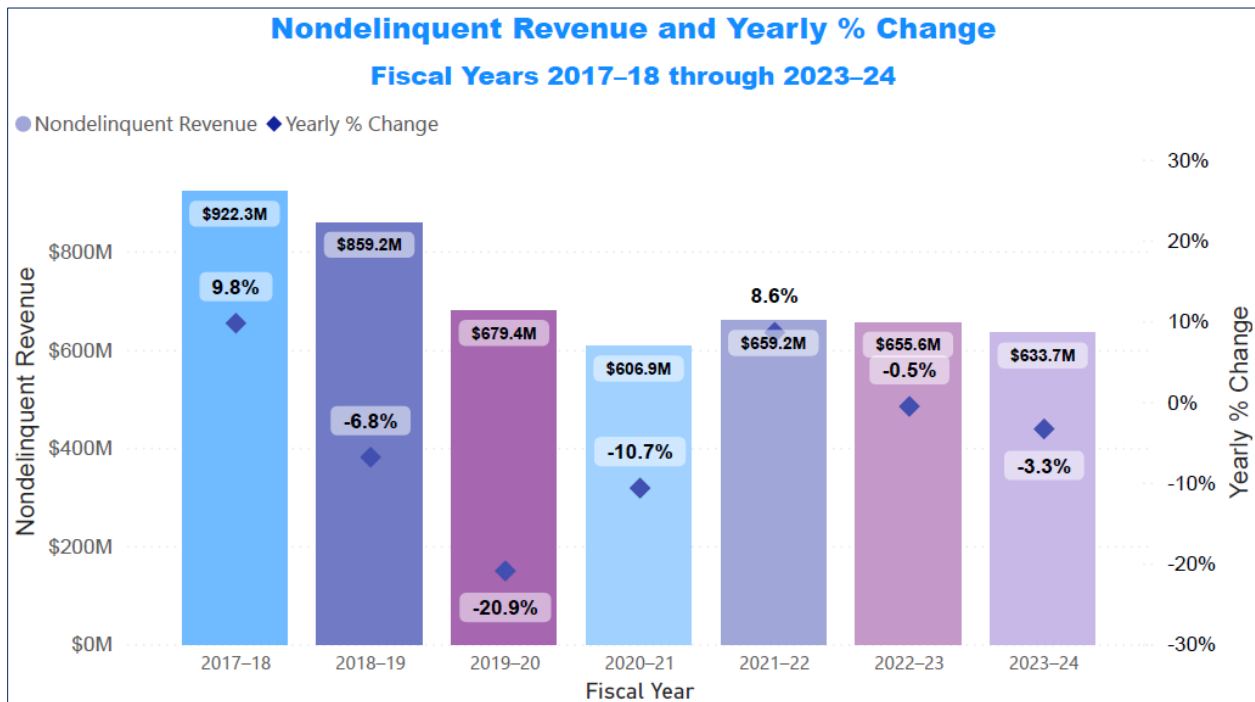
Specific collections information is reported by item number in the sections that follow. The item numbers correspond to the requirements in Government Code section 68514(a)(1)–(10).

Item 1—Nondelinquent debt collected (forthwith payments)

Collected revenue for nondelinquent accounts decreased by 3.3 percent to \$633.7 million in fiscal year 2023–24, as reported by the collecting entities.

Chart 5 shows the cumulative \$5.0 billion in nondelinquent debt collected over the past seven fiscal years.

Chart 5



Item 2—Delinquent court-ordered debt collected

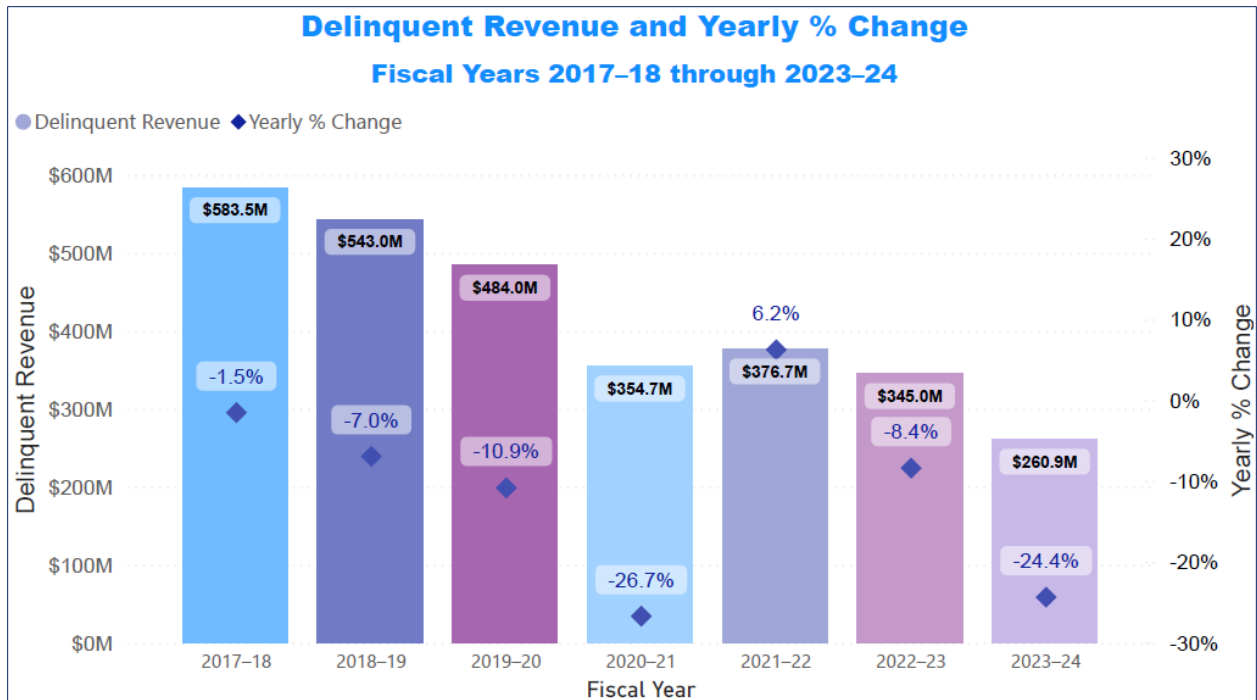
In fiscal year 2008–09, court and county collections programs began reporting to the Legislature the amount of delinquent court debt collected per Penal Code section 1463.010. Since then, a cumulative total of \$8.8 billion in delinquent court-ordered debt, before the recovery of operating costs, has been collected by court and county collections programs.

For fiscal year 2023–24, the gross amount of delinquent debt collected was \$260.9 million, a decrease of 24.4 percent from collections in the prior year. The decrease in delinquent revenue may be attributed to the resolution of court debt by noncash means, such as the ATP program, which reduced the outstanding balance of otherwise collectible court debt. It may also be due to

the limitations within the collections programs’ case management systems and technical issues, as noted previously.

Chart 6 shows the cumulative \$2.9 billion in delinquent debt collected over the past seven fiscal years.

Chart 6



Under Penal Code section 1463.007, costs incurred to collect delinquent court-ordered fines, fees, forfeitures, penalties, and assessments imposed on infractions, misdemeanor, and felony cases may be recovered by a court or county operating a comprehensive collections program. Costs are recovered before revenue is distributed under the State Controller’s Office *Trial Court Revenue Distribution Guidelines*.¹⁷

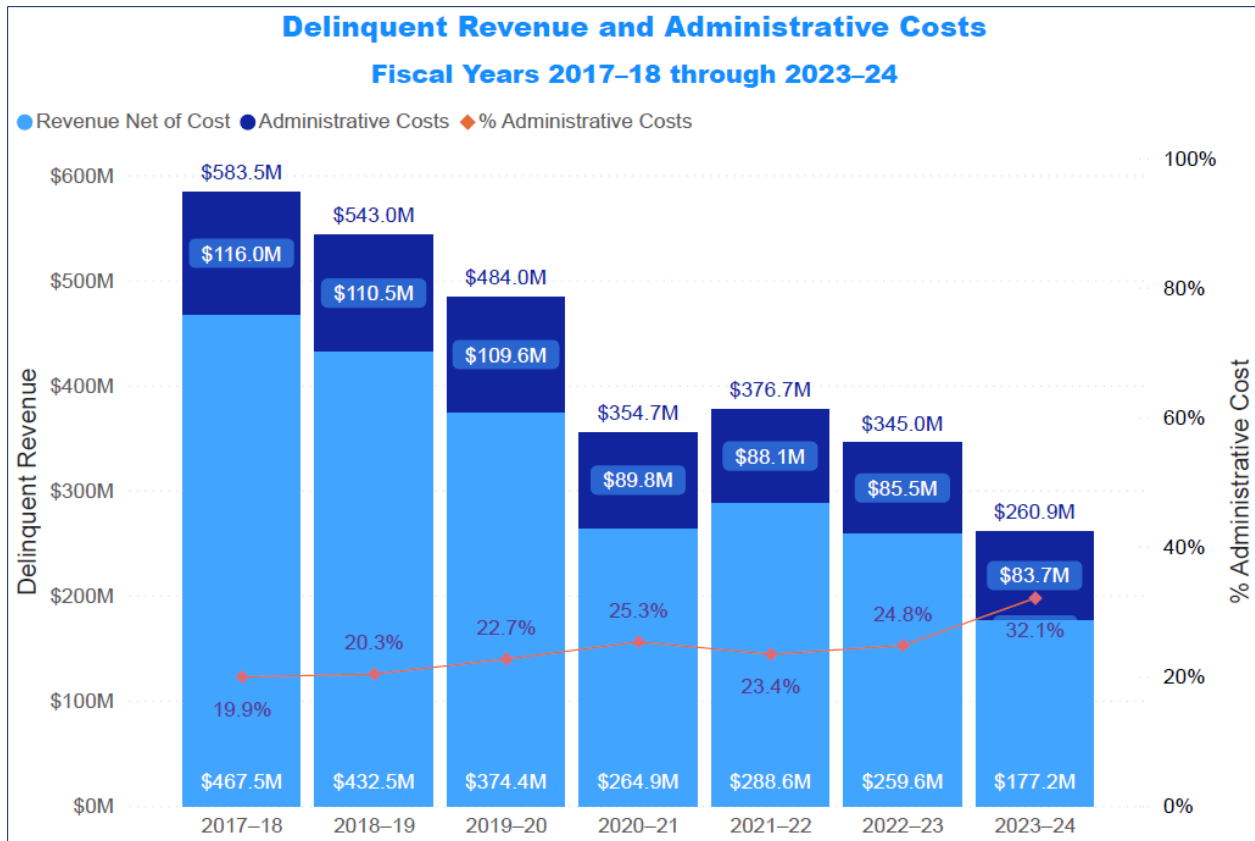
For fiscal year 2023–24, a total of \$260.9 million was collected from delinquent accounts. After deducting \$83.7 million in recovered operating costs from the gross revenue collected, \$177.2 million in net revenue was distributed to the various state and local government entities as required by statute. The \$83.7 million in recovered operating costs represents a 2.1 percent decline from the prior year. Administrative costs as a percentage of delinquent revenue increased from 24.8 percent to 32.1 percent. While the specific reasons for this relative increase are not known, possible factors include the disruption to a private agency’s operations due to the

¹⁷ State Controller’s Office, *Trial Court Revenue Distribution Guidelines: Revision 34* (Jan. 1, 2024), www.sco.ca.gov/Files-ARD-Local/guidelines_rev_34.pdf.

cyberattack in September 2023, the increasing costs of collecting older debt, and the challenge of programs in adjusting staffing levels in relation to declining revenue.

Chart 7 shows delinquent revenue collected and administrative costs for each program involved in the collection of court-ordered debt in fiscal year 2023–24. Notable variations in private agency administrative costs—as compared to the intra-branch collections and other programs—represent economies of scale and other program-specific factors.

Chart 7



Item 3—Adjustments: debt satisfied by means other than payment

The Legislature has enacted, and the courts have implemented, strategies to reduce the burden associated with the high cost of court-ordered debt. Implementation of these strategies has reduced the amount of court-ordered debt owed and increased the number of cases satisfied or resolved by means other than payment, which are called *adjustments*. An adjustment is defined as any court-ordered change in the total amount of debt due after the initial determination of the outstanding delinquent debt amount. Adjustments include amnesty, suspension or dismissal of all or a portion of a bail or fine amount, ability-to-pay determinations, and alternative payments such as community service in lieu of cash payment for fines.

For fiscal year 2023–24, a total of \$181.0 million in delinquent debt was adjusted, which represents a 90.5 percent decrease from the prior year. This significant difference is due to the one-time elimination of \$1.4 billion in civil assessments vacated by AB 199, reported in fiscal year 2022–23. Excluding the vacated amount, there is a 62 percent decline in reported adjustments. The amount also represents a decline of 49 percent from the lowest amount ever reported of \$354.4 million in fiscal year 2018–19.

Since 2018–19, four enacted bills have provided permanent relief to low-income individuals. AB 1869 and AB 177 repealed 41 criminal administrative fees and costs related to the processing of criminal cases and made any unpaid balance uncollectible. AB 199 changed the maximum civil assessment that could be imposed from “up to \$300” to “up to \$100” and required courts to vacate any unpaid balances. Lastly, AB 2648 eliminated the authority to collect the Emergency Medical Air Transportation penalty effective December 31, 2023.

To the extent the value of these eliminated fees, costs, civil assessments, and penalties were previously reported on the Collections Reporting Template (CRT) (see Attachment 3), the amounts were reported as adjustments. As of fiscal year 2023–24, the programs have reported a combined total of \$4.3 billion in adjustments related to AB 2648, AB 177, AB 1869, and AB 199.

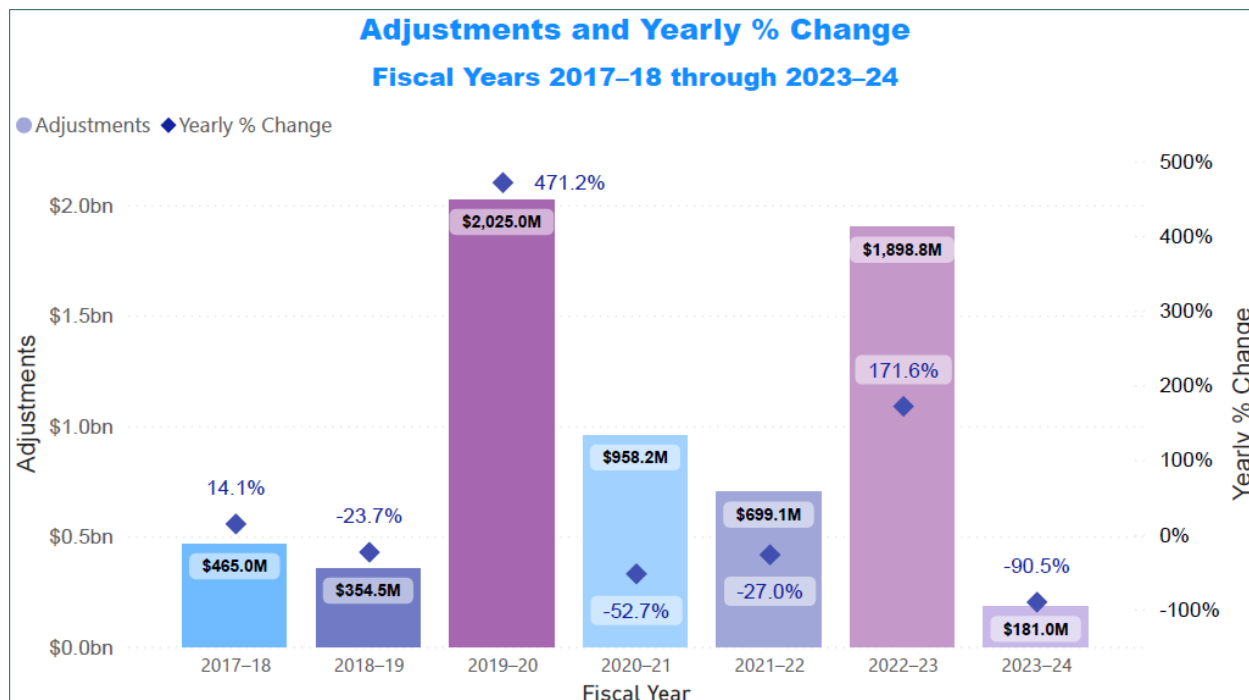
AB 177, AB 1869, and AB 199 include provisions for backfill revenue from the General Fund to account for the loss of revenue from these policies. For the current fiscal year, the annual backfill amounts are \$110 million for the judicial branch and \$115 million for the counties.

Programs continue to report limitations within their case management and accounting systems. Some examples of the reporting challenges include the following:

- Correlating revenue, case counts, and operating costs to a specific collection component;
- Separating collections transactions/activity by period;
- Tracking and reconciling the number of accounts to account balances;
- Reporting on nondelinquent collections activity;
- Separating victim restitution from court-ordered fines; and
- Extracting the necessary data/reports to comply with reporting requirements.

Based on available data, chart 8 shows adjustments for the last seven fiscal years, which total \$6.6 billion.

Chart 8



Item 3—Uncollectible debt: discharge from accountability

It is important to distinguish between delinquent court-ordered debt that is collectible and debt that is unlikely to be collected. Collectible debt is debt for which reasonable efforts may result in it being paid. Debt is unlikely to be collected for reasons such as its age or a balance too small to justify the cost of collections. Enhanced collections programs are authorized under Government Code sections 25257–25259.95 to discharge delinquent debt from accountability if certain conditions are met.¹⁸ The programs acknowledge the importance of reducing the outstanding balance to accurately reflect the amount of truly collectible debt.

The discharge process does not release the debtor from responsibility for payment of the unpaid court-ordered debt balance. However, it relieves collections programs from the obligation of actively pursuing collection efforts. Training on discharge is provided annually by Judicial Council staff to the courts and counties regarding the purpose of the discharge process and the impacts of debt accumulation. When delinquent debt remains uncollected, the balance of outstanding debt can increase over time, and it may not accurately reflect the amount of collectible debt. This is referred to as the “residual effect.” To remedy this effect, the adoption of a standardized discharge practice to normalize each program’s outstanding debt balance is recommended as a best practice to improve the accuracy of this statewide measure.

¹⁸ Gov. Code, §§ 25250–25265, [https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=GOV&division=2.&title=3.&part=2.&chapter=3.&article=.](https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=GOV&division=2.&title=3.&part=2.&chapter=3.&article=)

For fiscal year 2023–24, 28 court and county collections programs discharged \$315.8 million, which represents an 18.2 percent increase from the prior year. The increase for this year may be attributed to ongoing education and reminders to the programs regarding the high cost and low success rate of attempting to collect debt over five years old.

Chart 9 shows the value of the statewide outstanding balance discharged by 46 of the 58 programs in the past seven fiscal years—a total of \$2.1 billion. The 12 programs that have not implemented a discharge process have a combined outstanding balance of over \$798.4 million, or 15.3 percent of the \$5.3 billion statewide outstanding balance. The \$5.3 billion outstanding balance is based on reported data and may be understated, as one of the 12 programs did not submit a CRT for fiscal year 2023–24.

Chart 9

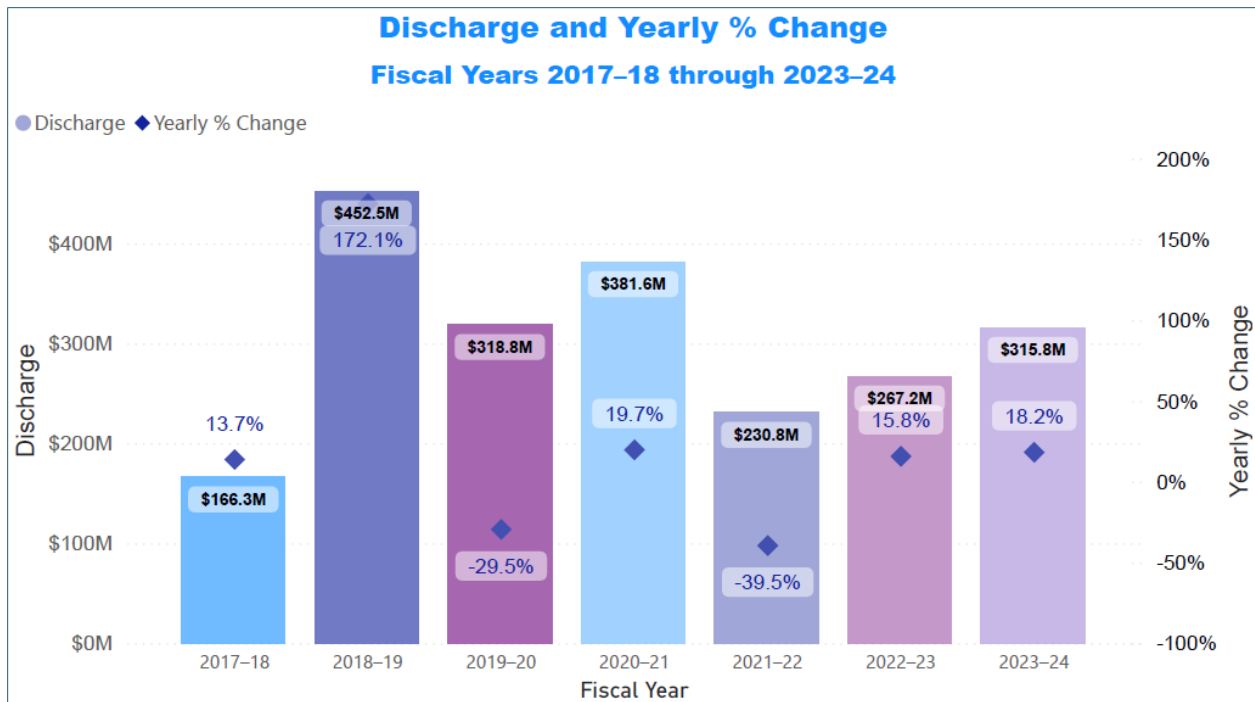


Chart 10 shows the actual number of collections programs that used the discharge process in each fiscal year. Not all programs that have a discharge process use it every year based on the status of their outstanding debt.

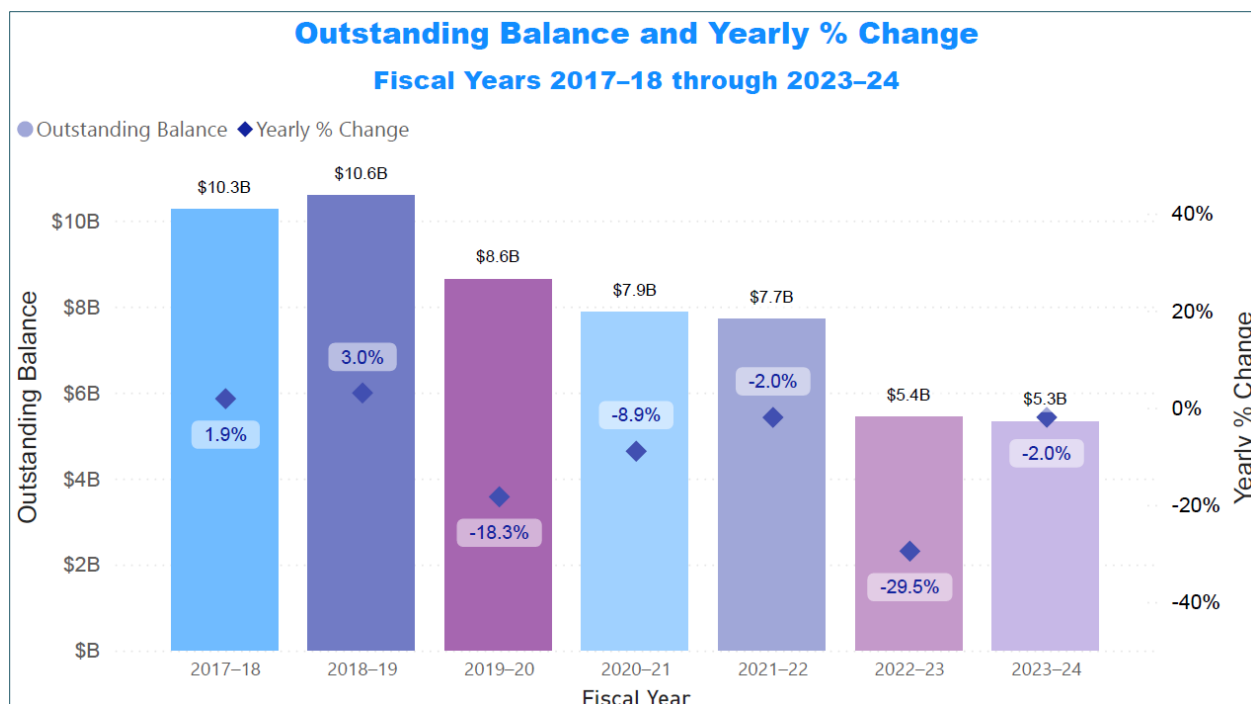
Chart 10

Reporting Period	2017–18	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24
No. of Programs	20	19	17	23	23	25	28
Average Discharge (in thousands)	\$8,314	\$23,814	\$18,752	\$16,592	\$10,035	\$10,687	\$11,280

The discharge amount of \$315.8 million for fiscal year 2023–24, combined with the \$0.2 billion in adjustments referenced above and \$260.9 million in delinquent revenue collected, decreased the amount of statewide outstanding debt by 2 percent from the prior year.

Chart 11 shows the statewide ending balance of outstanding debt and the year-over-year percentage change for the past seven fiscal years. The fiscal year 2023–24 ending balance of \$5.3 billion represents a decline of 50 percent from a peak of \$10.6 billion in fiscal year 2018–19.

Chart 11



Item 4—Description of collections activities used

To incentivize the use of comprehensive strategies for collecting delinquent debt, Penal Code section 1463.007 allows court and county programs to recover the costs of operating a comprehensive collections program. To be eligible to recover their costs, the programs must use at least 10 of 15 authorized activities—or tools—designed to enhance collection efforts. Since fiscal year 2012–13, all 58 programs have consistently met the minimum number of activities required to recover operating costs. Under Government Code section 68514, each program must

report which collections activities it uses by checking the appropriate boxes on the “Contact and Other Information” worksheet of the CRT (see Attachment 3).

A working group of court and county subject matter experts reviewed the reporting requirements and recommended that the 15 authorized activities be combined into nine categories, beginning with the fiscal year 2017–18 reporting period.

Items 5 through 7—Revenue, number of cases, and costs per collection activity

As stated above, the collections activities were grouped into similar categories to meet and simplify reporting requirements. While some programs have developed different methods to report required data, others are not able to provide the requested information due to limitations within case management systems.

Based on feedback from the programs, information can be reported only on certain collection activities. To obtain standardized information from all programs the nine categories could be combined further. The categories could include an all-inclusive “administrative” activity for tracking letter mailing, phone calls, and similar activities conducted internally, and a separate activity for each third-party collection entity: private agencies and the FTB’s Court-Ordered Debt and Interagency Intercept Collections programs. A group of court and county subject matter experts was convened in 2024 to review the proposed consolidation of categories and other collections-related policies, procedures, and statutes. Next year’s report will include an update of the group’s progress and any recommendations for improving the collection, reporting, and distribution of court-ordered debt.

A total of 4.6 million collections activities were employed to collect \$231.4 million in fiscal year 2023–24. Multiple collections activities—for example, a telephone call, a mailed delinquency notice, and follow-up by a private vendor—may have been employed to collect a single delinquent debt. Therefore, the 4.6 million figure for collections activities is much higher than the actual number of delinquent accounts. The total reported administrative cost of \$66.6 million represents the use of 15 types of activities. Because some programs are not able to provide the requested information due to limitations within case management and accounting systems, certain data reported on the Contact and Other Information sheet does not reconcile with other data reported on the CRT. Details for each program’s total revenue collected, the number of cases, and the administrative costs per collections activity can be found in Attachment 1.

Item 8—Percentage of fines or fees in default

Individuals may enter into an installment payment plan to pay court-ordered debt. To meet the reporting requirement, court-ordered debt is considered in default if payments are not received according to the installment agreement. If installment payments are not received or the payment plan is not reinstated at the end of the fiscal year, the original case value and unpaid balance are used to calculate the default rate. The percentage of fines and fees in default is nearly 45 percent for fiscal year 2023–24, which is a decrease from approximately 48 percent for prior years.

Item 9—Collections best practices

Judicial Council–Approved Collections Best Practices was adopted in 2008, with subsequent revisions made in 2011, 2017, 2022, and 2024 (see Attachment 4). The current version reflects changes based on recent statutes and Judicial Council policy. The elimination of a hold on an individual’s driver’s license for failure to appear in court (AB 2746) was the latest revision.

Collections Best Practices identifies a variety of strategies designed to improve the collection of delinquent court-ordered debt. These strategies include permitting courts to finalize judgments when violators do not appear in court after repeated notices, using the FTB’s collections programs, and contracting for the services of third-party collections vendors.

In fiscal year 2023–24, 49 programs met 17 or more of the 21 best practices. Collections programs are not required to meet a specified number, although courts and counties continue to implement recommended best practices to improve collections outcomes.

Item 9—Performance measures and benchmarks

In fiscal year 2008–09, performance measures and benchmarks were developed to evaluate the effectiveness of collections programs statewide. Statutory changes to reporting requirements in fiscal year 2017–18 prompted the Judicial Council to hire a consultant to develop metrics that aligned with the revised requirements.

In May 2022, the Judicial Council approved seven collections metrics (see Attachment 2) that are based on the available collections-related information reported on the CRT, allowing programs to adopt them with limited reprogramming of their case management and accounting systems. The metrics are intended to provide a deeper understanding of program performance, case resolution patterns, and costs related to collecting delinquent court-ordered debt.

Four metrics are performance indicators: Collector Effective Index, First-Year Resolution Rate, Spend Efficiency Score, and the Cost to Referral Ratio. The Risk Monitor, Discharge Score, and the Adjustment Score are normalizing metrics that provide additional context to each program’s performance.

The metrics do not have specified benchmarks. Instead, an average value for each metric will display on the program’s dashboard, based on performance within each court cluster (see Attachment 2). The current four-cluster model is primarily informed by the number of authorized judicial positions (AJPs). Courts were ranked by their number of AJPs first and then grouped into four clusters. The smallest of the 58 superior courts, those with two AJPs, make up cluster 1 courts. The remaining three clusters were identified based on natural breaks—or jumps—in the total number of AJPs.

The dashboards allow each collections program to view and measure its performance against similarly sized programs. This approach is intended to encourage collaboration and information sharing between similarly sized programs to solve issues and find ways to improve performance. The dashboard is part of each program’s *Individual Court and County Collections Program*

Summary Reports for 2023–24 (see Attachment 1). The statewide dashboard provides an overall performance summary for all reporting programs (see Attachment 5).

Additional information on how the metrics were developed and how to interpret them can be found in two videos and in a Judicial Council report, which are available online.¹⁹

Item 10—Improving statewide collections and distribution of court-ordered debt

The Judicial Council, in partnership with various stakeholders, is focused on continuous improvement in the collection, distribution, and reporting of court-ordered debt. For example, a section of the CRT captures information on cases subject to ATP determinations from those programs that have implemented the online tool (*MyCitations*). Supplemental information provided in this section may inform the amount of funding needed to backfill the reduced revenue amounts from ATP determinations and help to understand the factors involved in successful repayment methods.

During this reporting period, the Judicial Council has accomplished the following to continue to improve statewide collections, distribution, and reporting practices and reduce the amount of outstanding court-ordered debt:

- Offered annual statewide training programs on the distribution of revenue in collaboration with the State Controller’s Office and the FTB. A session was offered in January 2024 to provide updates on new laws affecting criminal fines, fees, and penalties. In May 2024, webinars were offered over four days on various collections and distribution topics, including beginning and advanced revenue distribution. The materials and recorded presentations are available online.²⁰
- Offered web-based training on how to complete the CRT and interpret the metrics, to assist collections programs with the reporting requirement for this report. This training was offered in June 2024. For the fourth consecutive year, the 58 collections programs were provided a prefilled CRT, which is intended to improve data accuracy and reduce recurring errors caused by incomplete or missing data.
- Continued outreach to court and county staff to provide notification and updates of legislation affecting collection and distribution efforts in the form of FAQs and informational memorandums.

¹⁹ California Courts, “Collections Resources” (see videos listed under Performance Metrics and Collections Best Practices), www.courts.ca.gov/partners/455.htm; Judicial Council of Cal., Judicial Branch Budget Com. Rep., *Collections: Updates to Performance Measures and Benchmarks for Collections Program* (May 10, 2022), <https://jcc.legistar.com/View.ashx?M=F&ID=10823040&GUID=EB595029-3B24-450B-BE8C-B0BD076CF4BB>.

²⁰ California Courts, “Revenue Distribution Information & Training,” www.courts.ca.gov/revenue-distribution.htm.

- Worked collaboratively with collections stakeholders, including the State Controller’s Office, the California State Association of Counties, the California Revenue Officers Association, and the FTB.
- Supported peer-to-peer information sharing and problem-resolution opportunities, including electronic distribution lists for both collections and revenue distribution. These distribution lists are open to all court and county partners that work in court-ordered debt collections and revenue distribution. The listservs provide opportunities to collaborate and share knowledge about the collection of nondelinquent and delinquent court-ordered debt, as well as the local and state distribution of the revenue collected.
- Updated the resource materials and the CRT as required by legislative changes to ensure collections programs have accurate information.
- Invited subject matter experts to participate in a working group 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 working group is expected to finalize its recommendations by fall 2025.

Third-Party Collections Entities

Courts and counties are authorized by law to contract with third-party collections entities to assist in the collection of delinquent court-ordered debt. This option is particularly helpful to programs that have limited resources or need to focus their efforts on other court-specific, mission-critical activities. Additionally, third-party vendors tend to be better equipped to address hard-to-collect cases, allowing courts and counties to address the collection of more recently delinquent cases that tend to be easier and less costly to collect.

The third-party collections entities available to the collections programs, as listed in the *Judicial Council–Approved Collections Best Practices*, include the following:

- **California FTB services.** The FTB offers two programs:
 - COD Program—This program offers a variety of collections services, including wage garnishment, bank levies, and seizure of real and personal property or other assets to satisfy payment of delinquent debt.²¹

²¹ See State of Cal., Franchise Tax Board, “Court-ordered debt collections,” www.ftb.ca.gov/pay/collections/court-ordered-debt/index.html.

- IIC Program—This program intercepts California tax returns and, where applicable, lottery winnings and applies these dollars to the amount owed for court-ordered debt.²²
- **Intra-branch collections services.** These services are programs that operate under a written memorandum of understanding. The Superior Courts of Shasta and Ventura Counties provide collections services to nine other superior courts.
- **Private, third-party vendors.** In January 2019, twelve companies were awarded statewide master agreements through a competitive process to provide collections services. In 2023, one private agency terminated its contract and four companies merged into a single entity. In January 2024, seven private agencies signed amendments to extend their contracts for five years, until December 31, 2028. One agency did not renew but agreed to a six-month contract extension to facilitate the transfer of cases to a new vendor.
- Individual courts and counties select their preferred vendors and independently negotiate and contract with one or more of the seven private agencies. Programs with a high volume of delinquent accounts may elect to use multiple vendors. Collections commission rates vary. Forty-four of the 58 collections programs used at least one private vendor during the reporting period; there is no change from the number reported last year. For a list of statewide master agreements, see Collections LPA Master Agreements and Amendments at www.courts.ca.gov/procurementservices.htm.

Conclusion

For fiscal year 2023–24, an estimated \$894.6 million in court-ordered debt was collected by court and county collections programs from nondelinquent and delinquent accounts, representing a 10.6 percent decrease from the \$1.0 billion collected in the previous fiscal year.

The programs reported \$181.0 million in court-ordered debt resolved by means other than actual payment, through ATP determinations, community service, or time served in lieu of payment. The total outstanding delinquent debt balance of \$5.3 billion represents a 2 percent decrease from the prior year. This marks the fifth consecutive year that programs reported a debt balance decline. The total also represents a decline of 50 percent from a peak balance of \$10.6 billion in fiscal year 2018–19.

Since reporting began in fiscal year 2008–09, court and county programs have reported a total of \$22.7 billion collected, \$13.9 billion from nondelinquent and \$8.8 billion from delinquent accounts. In addition, over the 12 years since adjustments and discharge have been tracked separately, a total of \$8.8 billion has been satisfied by means other than payment—such as

²² See State of Cal., Franchise Tax Board, “Interagency intercept,” www.ftb.ca.gov/pay/collections/interagency-intercept/index.html.

through a court-ordered waiver, an alternative sentence, or a vacate order per statutory change—and \$2.8 billion has been discharged from accountability.

The courts and counties continue to strive for improved performance by following recommended best practices, implementing new collections strategies, and streamlining their operations. The programs have reported available collections information to the extent that the data could be extracted from their case management and accounting systems. However, some programs continue to report challenges in tracking, reconciling, and reporting complete and accurate collections information because of limitations within their systems. As programs transition to new systems or to new third-party collecting entities, identified accounting discrepancies will be corrected with restated numbers. These factors affect the information reported and should be considered in assessing the overall success of the collection programs statewide.

Attachments

1. Individual Court and County Collections Program Summary Reports for 2023–24
2. *Judicial Council–Approved Collections Performance Metrics and Performance Measures Reference Guide*
3. Collections Reporting Template
4. *Judicial Council–Approved Collections Best Practices (2024)*
5. Statewide Program Dashboard

ATTACHMENT 1:

Summary of Collection Reporting Template for Fiscal Year 2023–24
by Program

Alameda: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Alameda County and the County of Alameda. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below. ¹

Performance

According to the Alameda collections program, the gross revenue collected decreased by \$5.0 million from the prior period due to paid in full cases and ability-to-pay (ATP) cases recalled from the private agency. The court has been working with their private agency to correct case balances due to the legislative changes for the Emergency Medical Air Transportation (EMAT) penalty that expired on December 31, 2023.

The Franchise Tax Board’s Court-Ordered Debt (FTB-COD) program cannot report information on defaulted payment plans. The FTB-COD program line has been updated to tie to the correct ending balances of 59,161 cases valued at \$28.5 million. There was no discharge from accountability performed for the reporting period. However, the court plans to discharge eligible accounts in the near future.

The court was unable to claim any costs for ATP cases due to reporting challenges within its case management system. The court was able to provide data in all reporting categories.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program’s case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Alameda ▼	\$169,953,707	\$26,708,894	\$13,561,013	\$2,119,526	\$6,365,840	\$0

Fiscal Year 2023–24
Collections Individual Program Report

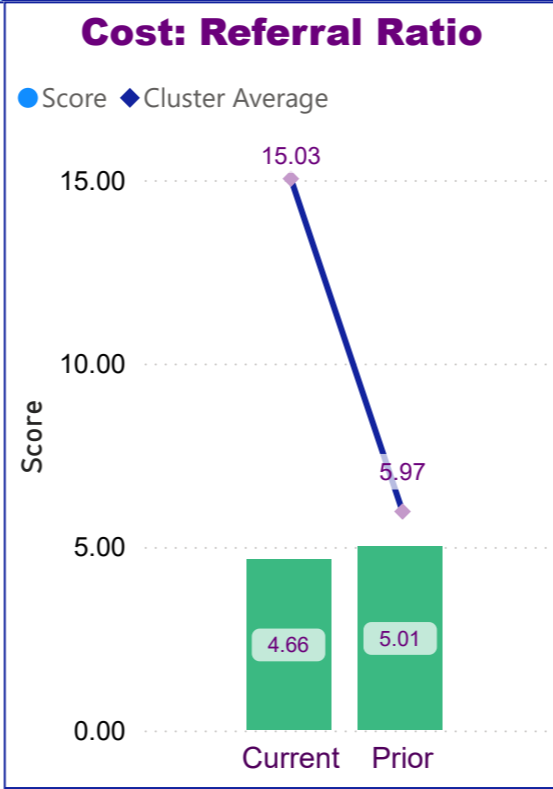
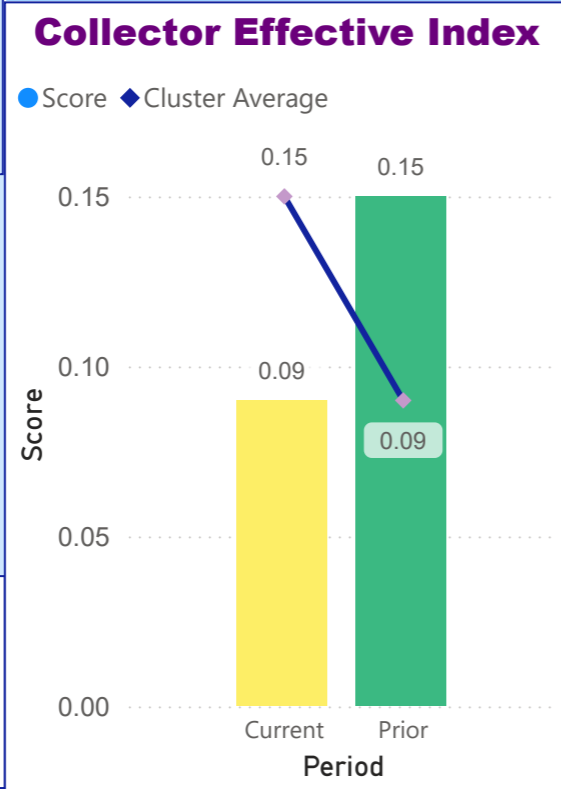
Cluster
4

First-year Resolution Rate
 Score Cluster Average
 0.11 0.11

Risk Monitor
 Score Cluster Average
 0.65 0.52

Adjustment Score
 Score Cluster Average
 33.53 19.97

Discharge Score
 Score Cluster Average
 0.00 32.54



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
County	0.16	0.65	0.29	1.00	0.23	0.84
Private Agency	0.48	0.16	0.46	0.24	0.46	0.20
FTB-COD	0.14	0.15	0.14	0.22	0.14	0.21
FTB-IIC	0.03	0.04	0.05	0.04	0.05	0.04

Population
1,641,869

Judges
73

Commissioners
10.00

Best Practices Engaged
21/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.09	0.15
Prior	0.15	0.09
Combined	0.14	0.10

Cost: Referral Ratio

Period	Score	Cluster Average
Current	4.66	15.03
Prior	5.01	5.97
Combined	4.92	7.62

Dashboard Comments

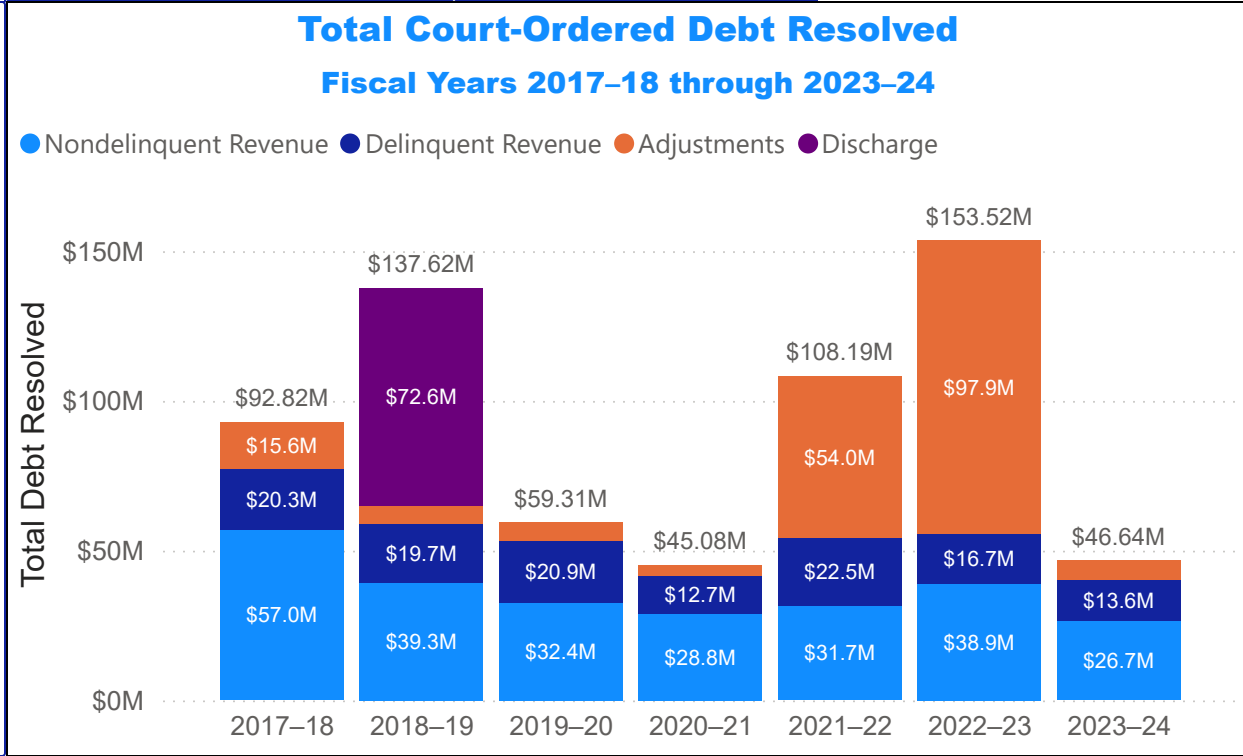
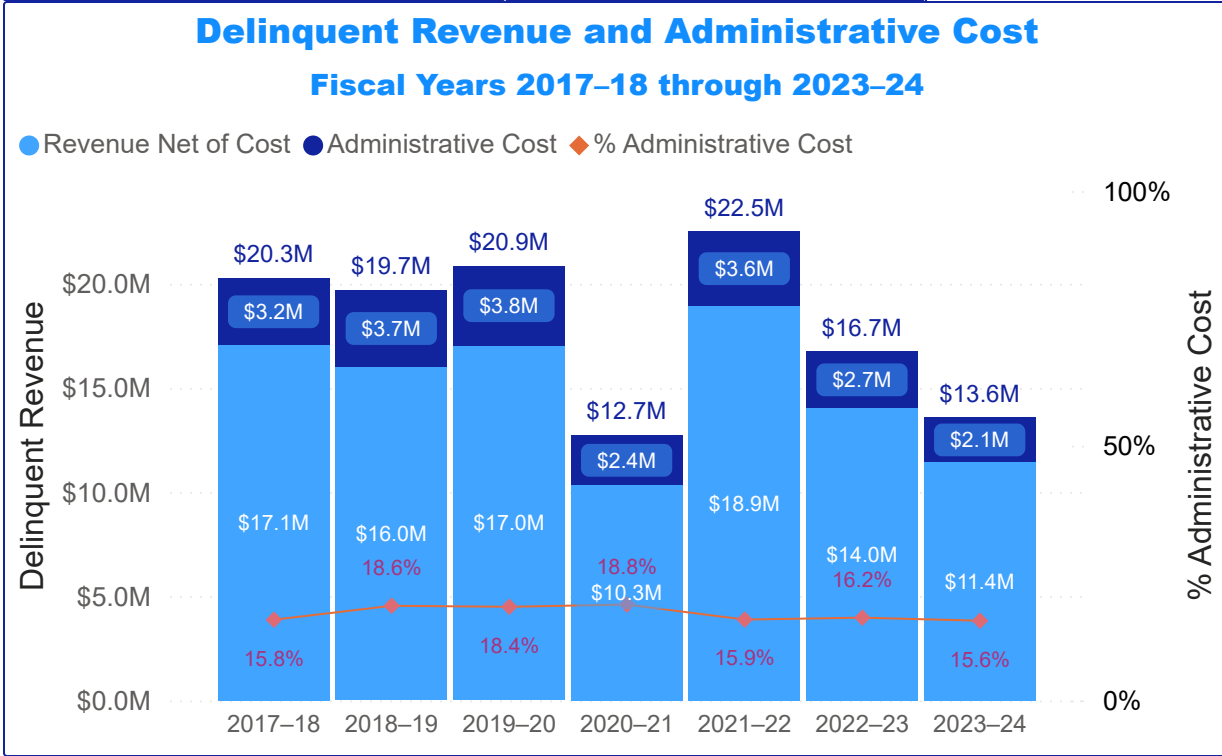
The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
15/16

Performance Metrics Key

▲ Positive	Needs Improvement	No Data
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Court Alameda	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 91,461	No. of Delinquent Cases Reported 430,795	No. of Delinquent Cases With Payments 58,748
	51%	45%	48%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	\$1,044,847	\$1,461,012	\$165,919	\$419,248	\$643,016	\$3,514,673	\$0	-
Private Agency	\$213,837	\$852,255	\$102,845	\$391,718	\$368,416	\$1,227,352	-	-
FTB-COD	\$1,599,862	\$4,804,966	\$216,433	\$658,981	\$8,975	\$603,408	-	-
FTB-IIC	\$1,038,747	\$2,545,487	\$31,105	\$133,276	\$0	\$0	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$3,897,293	\$9,663,720	\$516,302	\$1,603,223	\$1,020,407	\$5,345,433	\$0	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$2,505,859	85,957	\$585,167
2 - Written Notice(s)	\$89,810	2,448	-
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$6,404,828	11,630	\$875,414
6 - FTB-IIC	\$3,584,234	11,657	\$164,381
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$1,066,092	26,881	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$13,650,823	138,573	\$1,624,962

Alpine: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Alpine County and the County of Alpine. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below. ¹

Performance

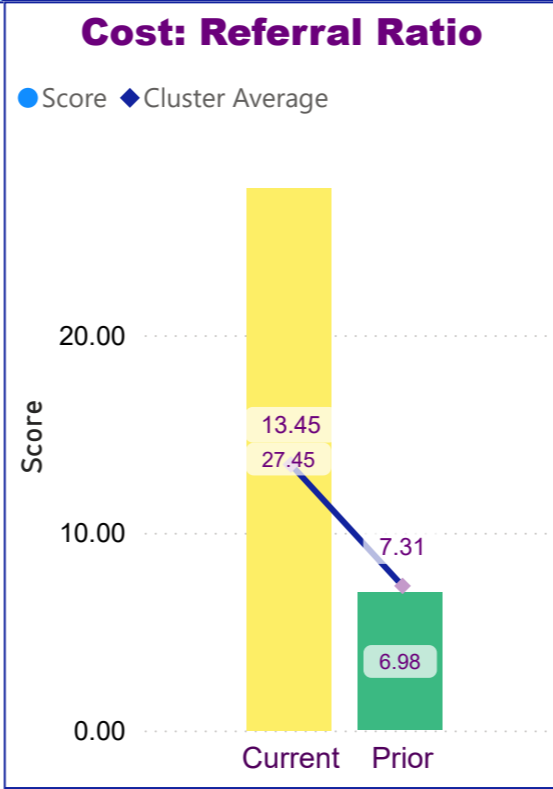
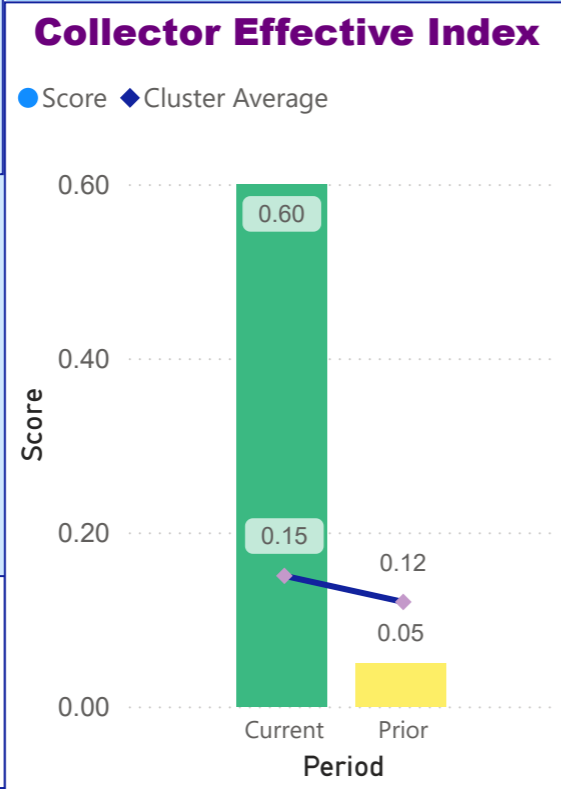
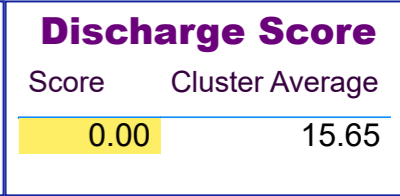
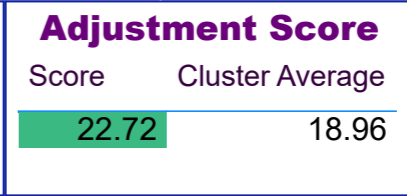
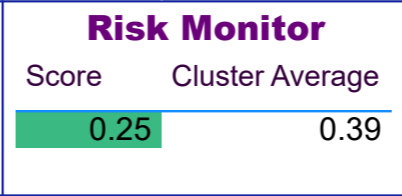
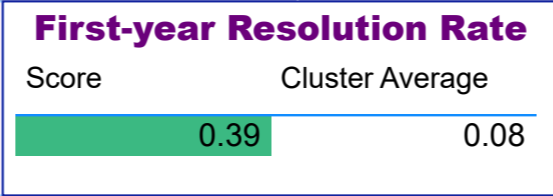
According to the Alpine collections program, in December 2023 Alpine County Superior Court terminated its contract with GC Services. Currently Alpine is performing collections using court staff, but is looking into using the Franchise Tax Board to provide collections services on delinquent cases.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Alpine ▼	\$600,479	\$342,695	\$78,824	\$16,408	\$15,792	\$0

Fiscal Year 2023–24 Collections Individual Program Report

Cluster
1



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.18	0.35	0.33	0.22	0.21	0.25
Private Agency		0.12	0.15	0.21	0.15	0.19

Population
1,179

Judges
2

Commissioners
0.30

Best Practices Engaged
17/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.60	0.15
Prior	0.05	0.12
Combined	0.23	0.13

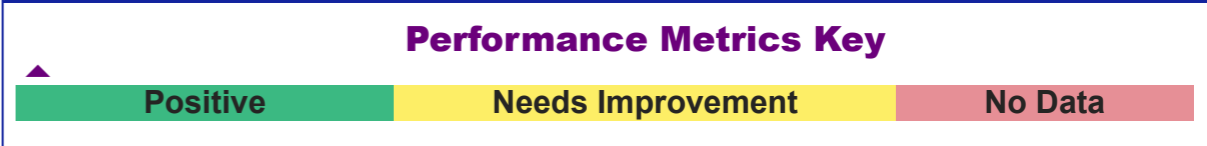
Cost: Referral Ratio

Period	Score	Cluster Average
Current	27.45	13.45
Prior	6.98	7.31
Combined	13.39	8.57

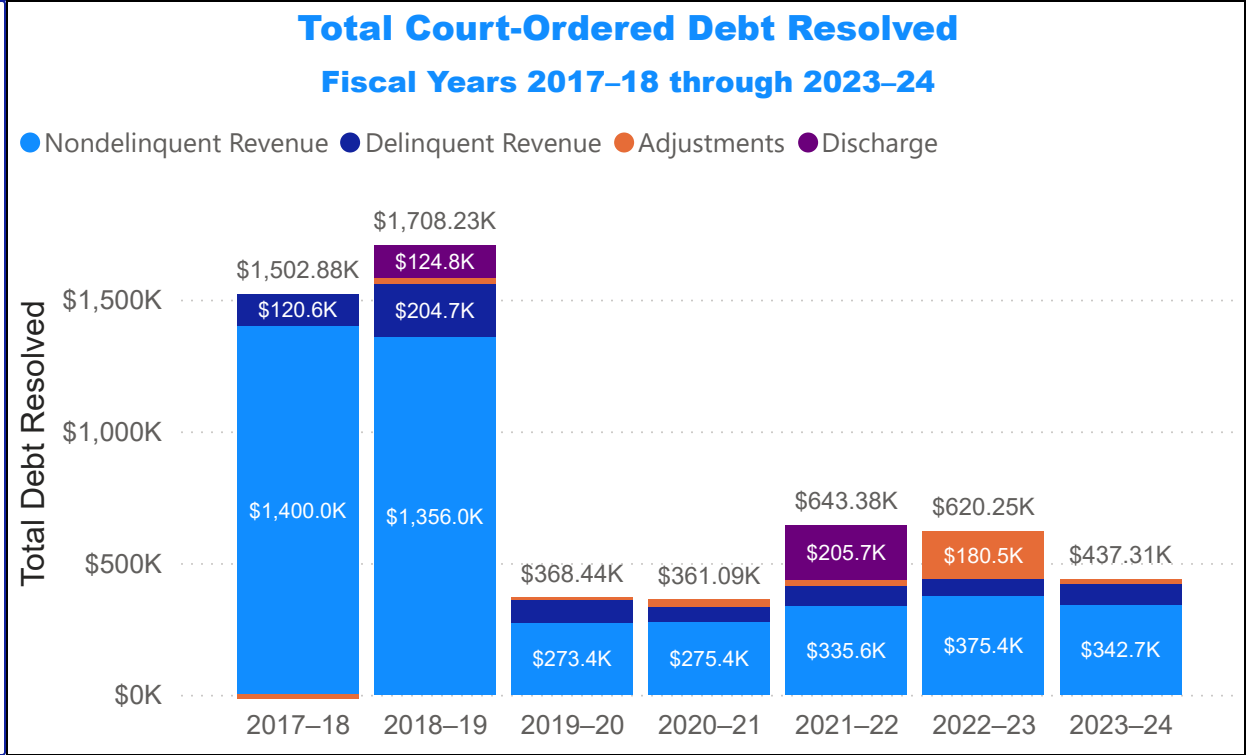
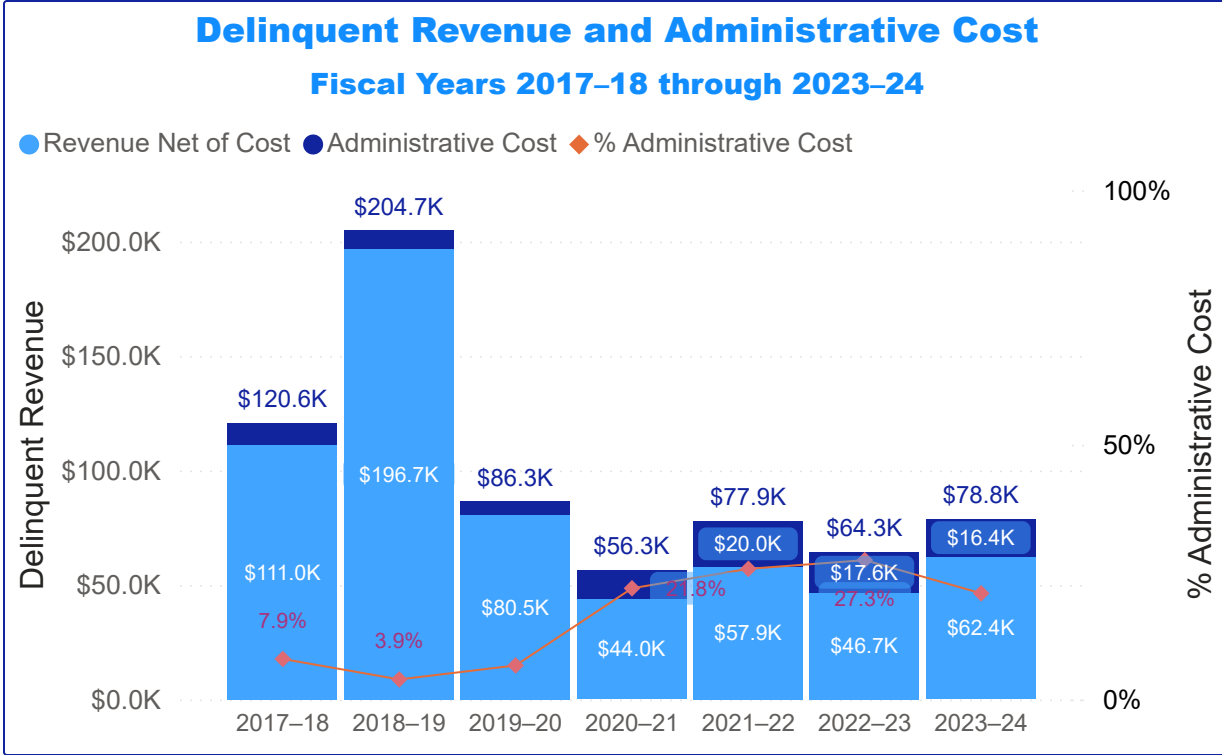
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
10/16



Court Alpine	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 1,178	No. of Delinquent Cases Reported 1,225	No. of Delinquent Cases With Payments 277
	Current	Prior	Combined				
	45%	79%	59%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$58,520	\$15,781	\$10,542	\$5,192	\$5,329	\$7,821	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$0	\$4,523	\$0	\$674	-	\$2,642	-	-
FTB-COD	-	-	-	-	-	-	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$58,520	\$20,304	\$10,542	\$5,866	\$5,329	\$10,463	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$0	0	\$0
2 - Written Notice(s)	\$74,301	267	\$15,734
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	-	-	-
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$4,523	12	\$674
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$78,824	279	\$16,408

Amador: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Amador County and the County of Amador. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below. ¹

Performance

According to the Amador collections program, cases are no longer being referred to the Franchise Tax Board Court-Ordered Debt (FTB-COD) program, nor did they collect any payments on behalf of the program. All cases that were held by the FTB-COD program have been transferred to Ventura Court to collect. The court waived a total of \$3,295 in Emergency Medical Air Transportation (EMAT) penalties, as the authority to collect the penalty expired on December 31, 2023.

For the period of approximately July 1, 2023 through July 1, 2024, Ventura Court did not transfer cases to the FTB Interagency Intercept Collections (IIC) program. This is because the delinquent notices still included the disallowed EMAT fee, and there were concerns regarding the potential for a high volume of refund requests. Additionally, as a result of Assembly Bill 199, civil assessment fees were vacated. In fiscal year 2022–23, the court's share of collection payments totalled \$595.00.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Amador ▼	\$9,072,678	\$690,437	\$244,513	\$48,903	\$607,029	\$0

Fiscal Year 2023–24
Collections Individual Program Report

Cluster
1

First-year Resolution Rate

Score	Cluster Average
0.06	0.08

Risk Monitor

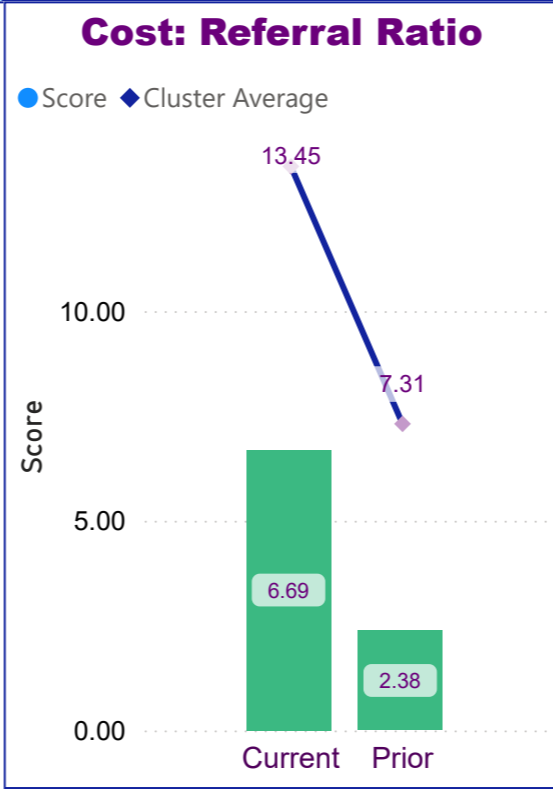
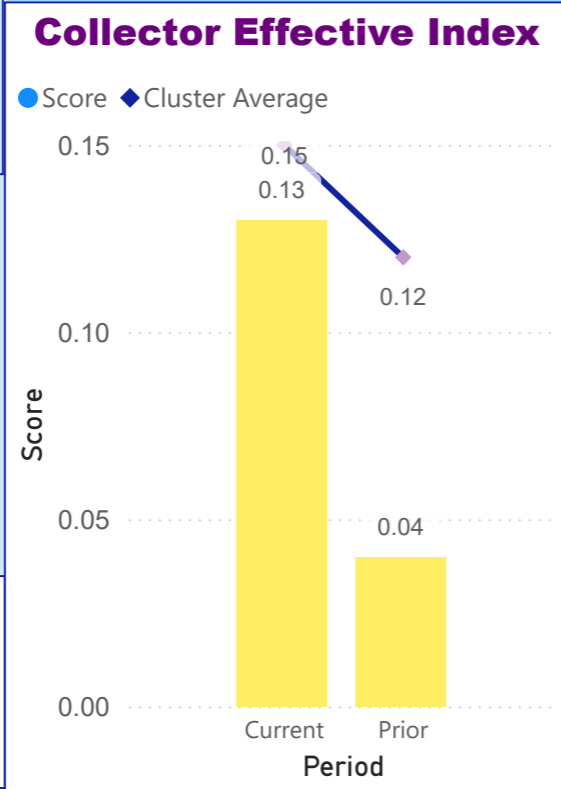
Score	Cluster Average
0.47	0.39

Adjustment Score

Score	Cluster Average
61.17	18.96

Discharge Score

Score	Cluster Average
0.00	15.65



Spend Efficiency Score

Period Program	Score	Current Cluster Average	Prior Score	Prior Cluster Average	Combined Score	Combined Cluster Average
FTB-IIC			0.20	0.09	0.20	0.09
Intra-branch	0.20	0.21	0.20	0.20	0.20	0.20

Population
39,611

Judges
2

Commissioners
1.00

Best Practices Engaged
19/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.13	0.15
Prior	0.04	0.12
Combined	0.06	0.13

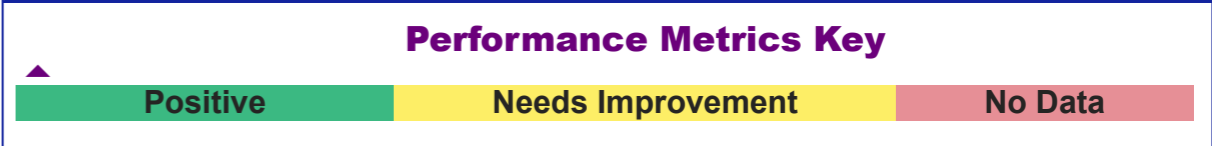
Cost: Referral Ratio

Period	Score	Cluster Average
Current	6.69	13.45
Prior	2.38	7.31
Combined	2.97	8.57

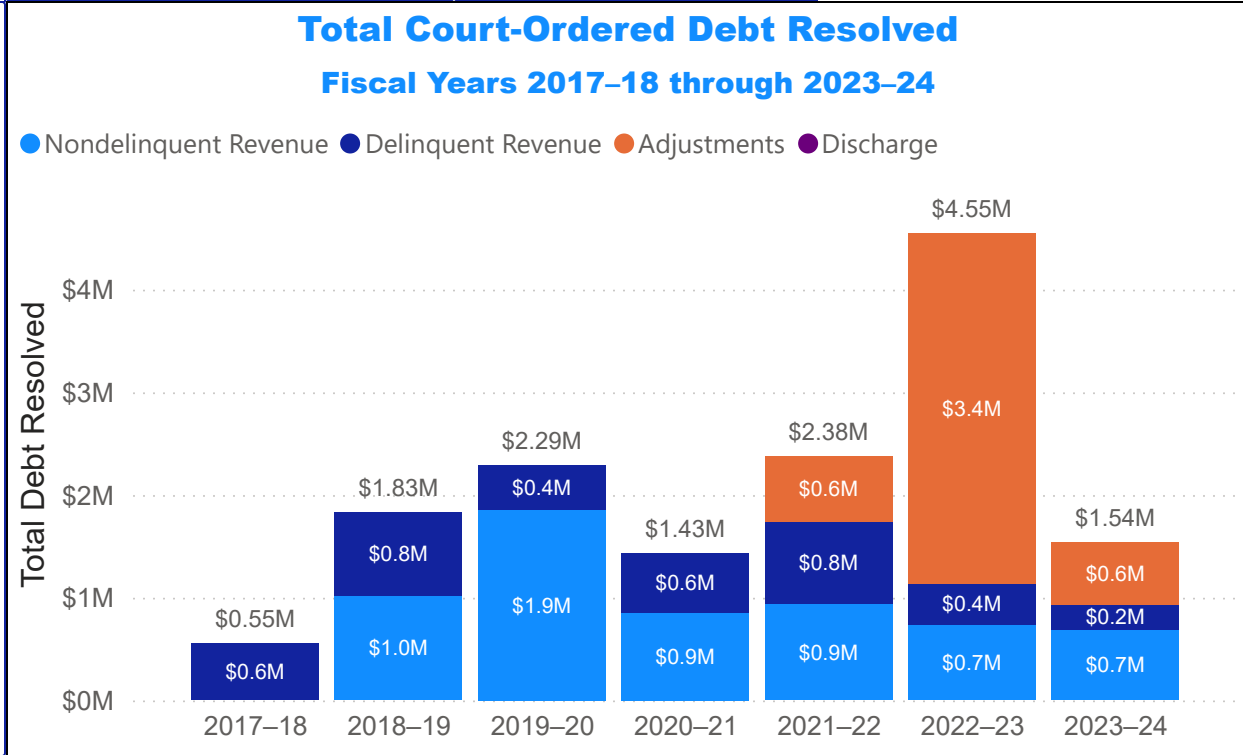
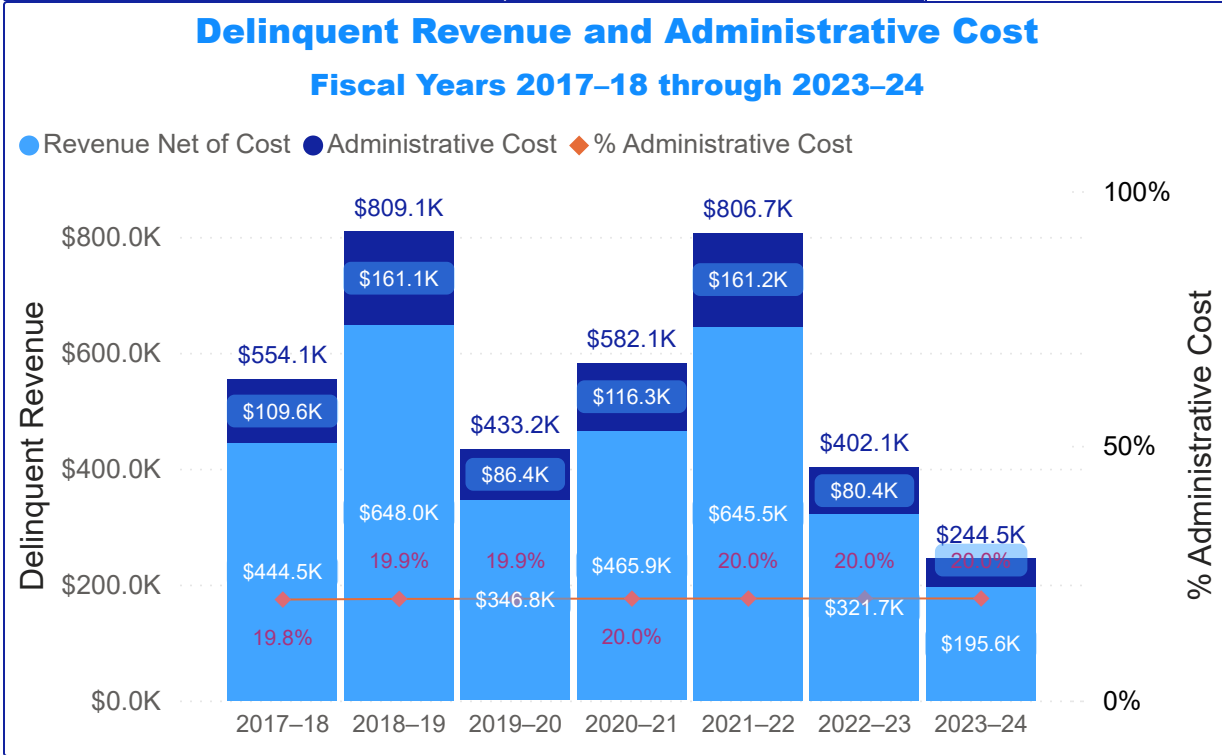
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
9/16



Court Amador	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 2,594	No. of Delinquent Cases Reported 16,480	No. of Delinquent Cases With Payments 934
	40%	92%	89%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	-	-	-	-	-	-	-	-
Private Agency	-	-	-	-	-	-	-	-
FTB-COD	-	-	-	-	-	-	-	-
FTB-IIC	-	\$23,141	-	\$4,628	-	-	-	-
Intra-branch	\$75,034	\$146,338	\$15,007	\$29,268	-	\$607,029	-	-
Other	-	-	-	-	-	-	-	-
Total	\$75,034	\$169,479	\$15,007	\$33,896	-	\$607,029	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$103,568	391	\$20,714
2 - Written Notice(s)	\$140,945	543	\$28,189
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	-	-	-
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$244,513	934	\$48,903

Butte: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Butte County and the County of Butte. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below. ¹

Performance

According to the Butte collections program, this report reflects a total of \$167,831 in vacated Emergency Medical Air Transportation (EMAT) penalties, as the authority to collect the EMAT expired on December 31, 2023.

The variance between prior year ending balance and the beginning balance for current year is due to how the transfer of cases are accounted for between the different collections agencies (e.g., County, the Franchise Tax Board, and the private agency).

The county's collections system is unable to differentiate revenue, reductions, and costs for current reporting period cases and cases assigned in prior years. Therefore, the county has split the total amount of revenue collected, cost, and adjustments in equal amounts between the current and prior period. Additionally, because of the county's collection system reporting limitations, it cannot differentiate the number of payments received on specific cases from total payments made on all accounts in a given time period, nor the value of cases on installment agreements. The county is currently in negotiations to upgrade to a new collections system (REVQ+) with more robust reporting capabilities. Due to numerous bills which have resulted in large reductions to fines, the county has not completed an annual discharge. The county intends to return to an annual discharge of accountability process once the new collections system is in place.

The court continues to work with its case management system vendor to improve the reporting capabilities each year. To date, the court is waiting for report changes to accurately reflect the value of cases on installment agreements for both current and prior periods. The report was incorrectly including a zero value for installment agreements. While the court was able to include a manual calculation for current period cases with installment agreements, it will continue to work with its vendor to provide more accurate reporting of the value of cases on installment agreements in future years. Currently, the court does incur costs related to establishing installment plans for non-delinquent debt under the ability to pay program; however, at this time the court has chosen not to recover these costs.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Butte ▼	\$70,406,849	\$2,492,237	\$2,968,710	\$1,126,085	\$716,971	\$0

Fiscal Year 2023–24 Collections Individual Program Report

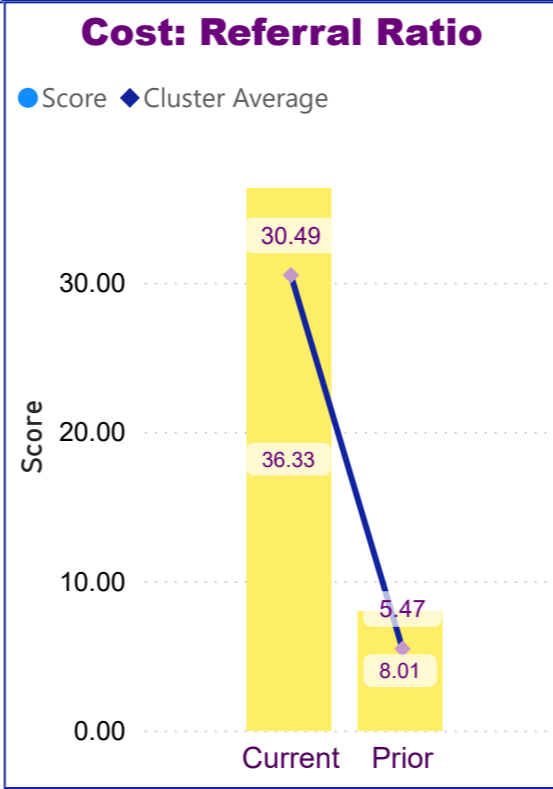
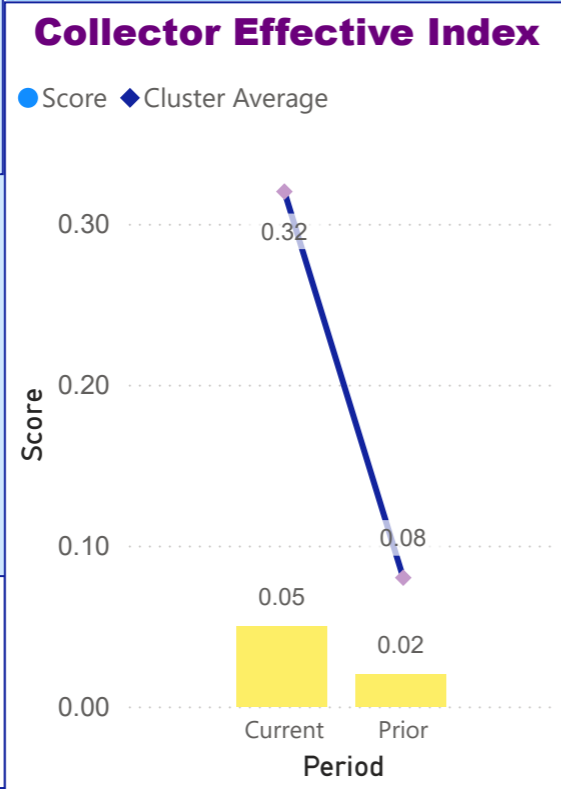
Cluster
2

First-year Resolution Rate
Score Cluster Average
0.13 0.17

Risk Monitor
Score Cluster Average
0.72 0.49

Adjustment Score
Score Cluster Average
9.68 32.02

Discharge Score
Score Cluster Average
0.00 74.97



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.63	0.36	0.00	0.27	0.20	0.31
County	1.10	0.58	1.10	0.49	1.10	0.52
Private Agency	0.14	0.93	0.16	0.19	0.15	0.28
FTB-COD	0.15	0.14	0.15	0.15	0.15	0.15
FTB-IIC	0.01	0.01	0.01	0.03	0.01	0.03

Population
205,928

Judges
11

Commissioners
2.00

Best Practices Engaged
20/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.05	0.32
Prior	0.02	0.08
Combined	0.02	0.11

Cost: Referral Ratio

Period	Score	Cluster Average
Current	36.33	30.49
Prior	8.01	5.47
Combined	13.78	8.06

Dashboard Comments

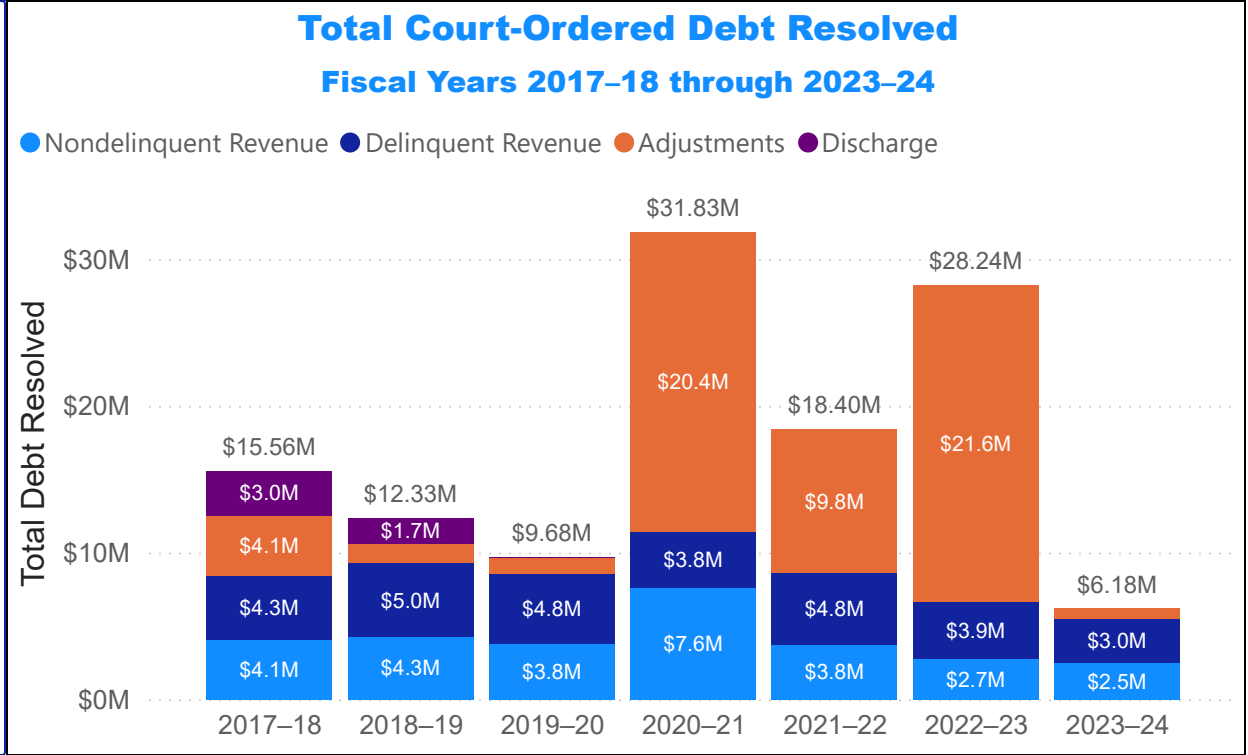
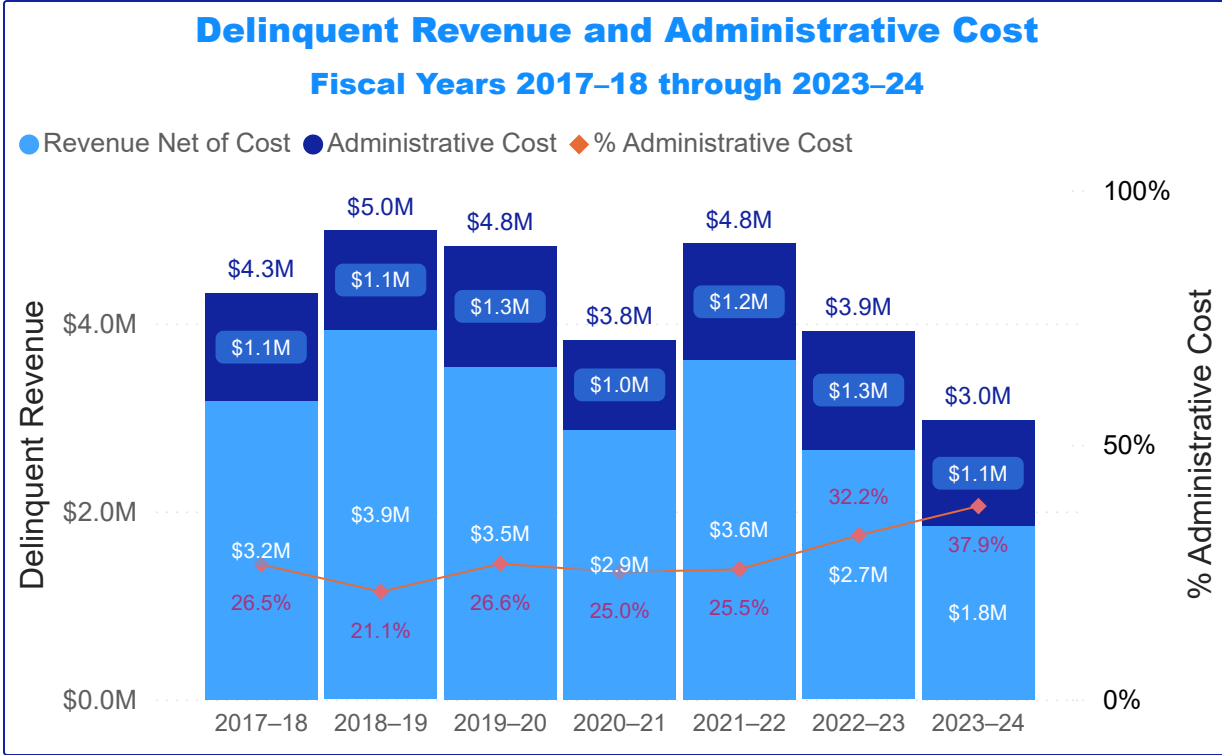
The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
14/16

Performance Metrics Key

▲ Positive	Needs Improvement	No Data
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Court Butte	Default Rate			No. of People Served 2,507	No. of Nondelinquent Cases With Payments 8,691	No. of Delinquent Cases Reported 81,732	No. of Delinquent Cases With Payments 1,898
	Current	Prior	Combined				
	11%	4%	5%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$150,194	\$324,199	\$94,186	\$0	\$27,572	\$52,570	\$0	\$0
County	\$406,507	\$406,507	\$448,577	\$448,577	\$123,485	\$123,485	-	-
Private Agency	\$11,054	\$74,759	\$1,548	\$11,703	\$3,769	\$116,915	-	-
FTB-COD	\$388,112	\$388,112	\$57,747	\$57,747	\$134,588	\$134,588	-	-
FTB-IIC	\$409,633	\$409,633	\$3,000	\$3,000	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$1,365,500	\$1,603,210	\$605,058	\$521,027	\$289,414	\$427,558	\$0	\$0

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$164,800	2,447	-
2 - Written Notice(s)	\$33,042	999	-
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	-	-	-
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$197,843	3,446	-

Calaveras: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Calaveras County and the County of Calaveras. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Calaveras collections program, the case management system (CMS) has a very limited ability to report the information required by Government Code § 68514. When GC Services encountered an outside software attack, the court made the decision to move its business to a new private agency. During the process of changing to a new vendor the CMS lost all of the prior collection history. Most of the data reported comes from third-party vendors and is reconciled against data the program was able to retrieve, which consists of gross revenue collected annually, and the cost of collections. It was not able to identify the number of cases that have payments applied, the activity generating payments, or the inventory that each vendor maintains. The "Contact and Other Information" tab only contains data from the new private agency, whereas the "Annual Financial Report" is cumulative, reflecting all programs. The program has made the decision to not discharge delinquent debt.

Calaveras Superior Court went live with the *MyCitation* tool/online ability-to-pay (ATP) program in October of 2023. The case management system does not allow the court to differentiate payments received, so ATP revenue is reflected in delinquent and non delinquent revenue.

The court does not collect victim restitution. The Calaveras County Probation Department collects victim restitution but has not provided information for this reporting period.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Calaveras ▼	\$15,721,712	\$777,801	\$282,483	\$30,982	\$4,038	\$56,347

Fiscal Year 2023–24 Collections Individual Program Report

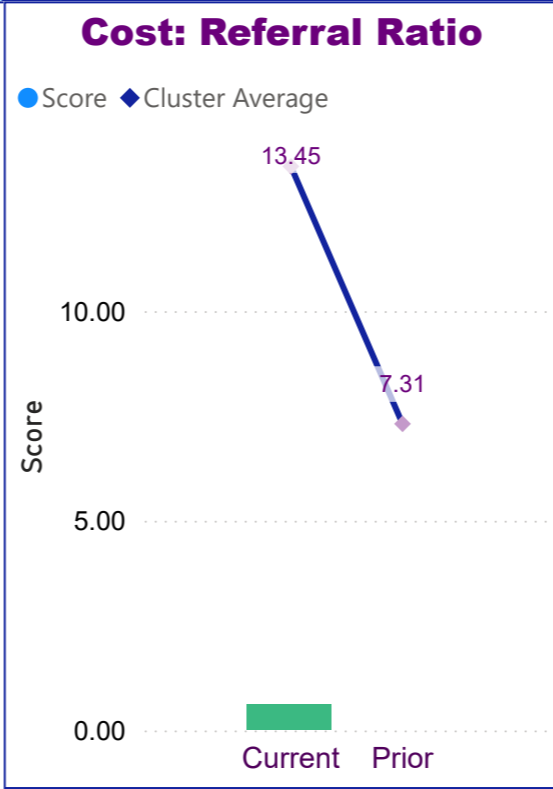
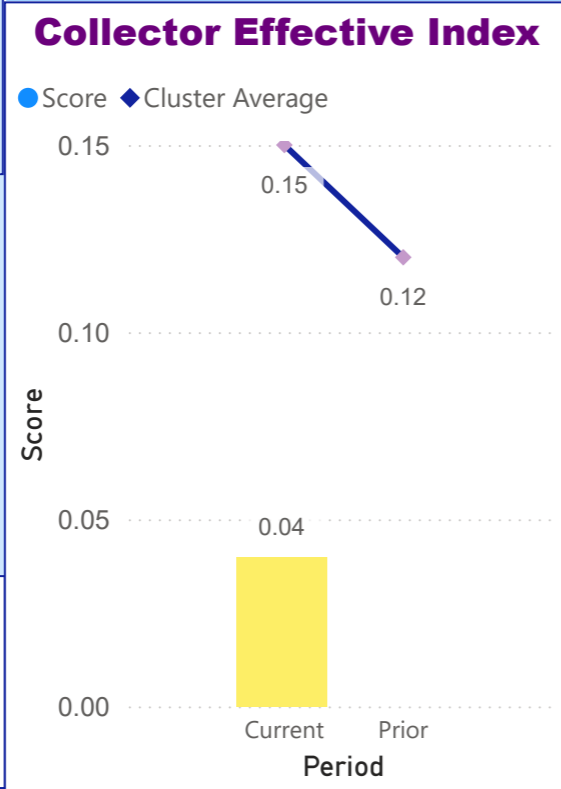
Cluster
1

First-year Resolution Rate
Score Cluster Average
0.01 0.08

Risk Monitor
Score Cluster Average
0.86 0.39

Adjustment Score
Score Cluster Average
0.25 18.96

Discharge Score
Score Cluster Average
3.51 15.65



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Private Agency	0.27	0.12	0.55	0.21	0.47	0.19
FTB-COD	0.15	0.23	0.15	0.19	0.15	0.19
FTB-IIC			0.01	0.09	0.01	0.09

Population
44,842
Judges
2
Commissioners
0.80

Best Practices Engaged
19/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.04	0.15
Prior		0.12
Combined	0.15	0.13

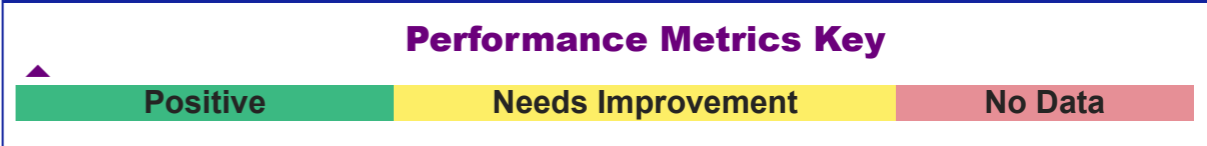
Cost: Referral Ratio

Period	Score	Cluster Average
Current	0.62	13.45
Prior		7.31
Combined	2.67	8.57

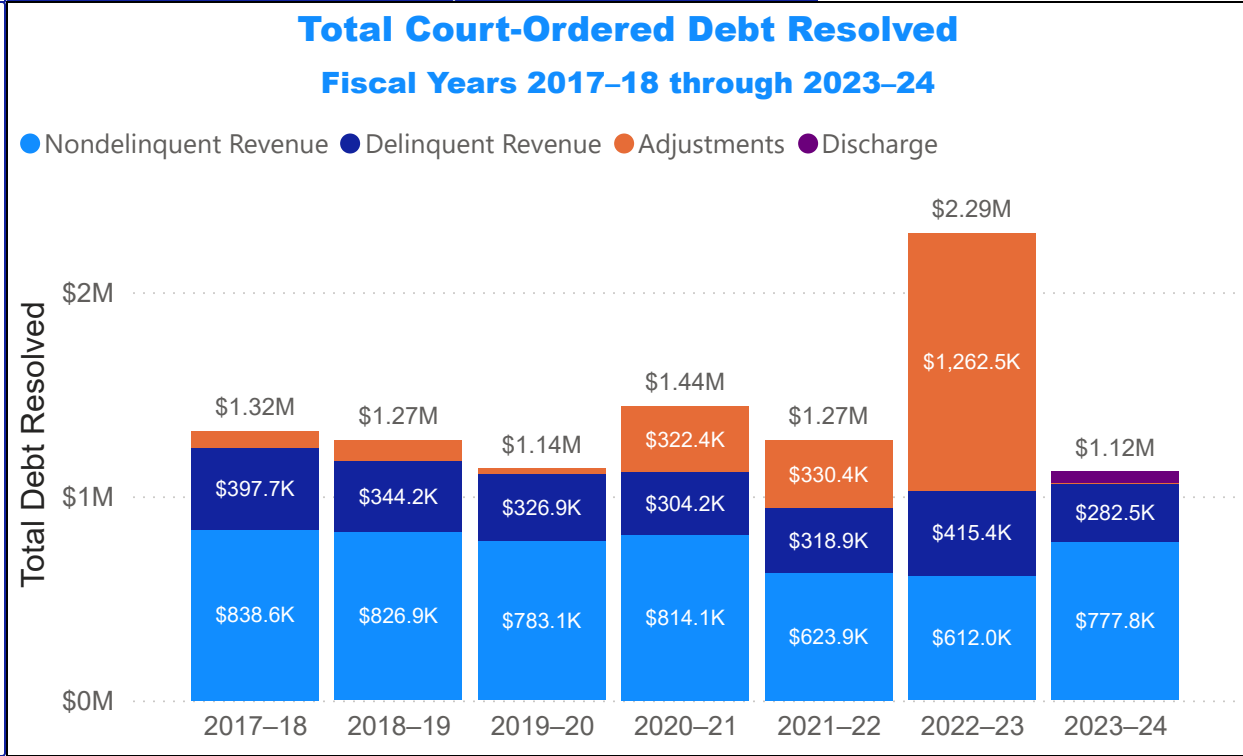
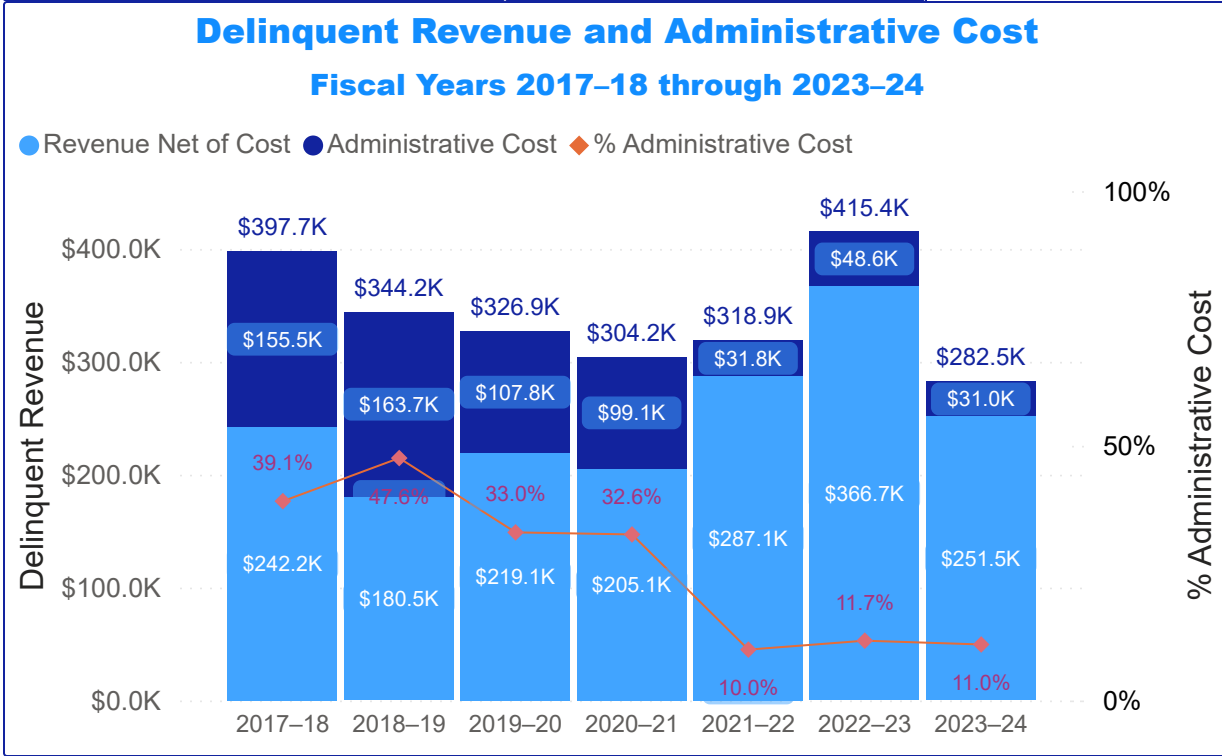
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
15/16



Court <input type="text" value="Calaveras"/>	Default Rate Current Prior Combined			No. of People Served 7,911	No. of Nondelinquent Cases With Payments 2,324	No. of Delinquent Cases Reported 11,587	No. of Delinquent Cases With Payments 1,761
	-	-	-				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$0	\$5,593	-	-	-	-	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$12,689	\$7,771	\$875	\$988	\$355	\$3,683	\$56,347	-
FTB-COD	\$41,995	\$146,588	\$6,299	\$22,223	-	-	-	-
FTB-IIC	-	\$67,846	-	\$597	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$54,684	\$227,799	\$7,174	\$23,808	\$355	\$3,683	\$56,347	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$753	4	-
2 - Written Notice(s)	\$11,936	88	-
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	-	-	-
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$12,689	92	-

Colusa: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Colusa County and the County of Colusa. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Colusa collections program, the collection department is slowly growing, with referrals more than doubling compared to the prior fiscal year. The program updated its case management system, which hindered the ability to send any cases to the Franchise Tax Board. However, it continues to send delinquent notices on those cases.

The program is going in the right direction. Persons owing court-ordered debt are calling the office wanting to take care of their debt and are consistently making their monthly payments. The program works with, not against, individuals and allows them to make low monthly payments until their debt is paid in full. So far, this is leading to more cases being paid off.

The program has reported as much information as the case management system will allow, and have created manual processes for the information it doesn't. It will continue to report as much information as possible.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Colusa ▼	\$7,549,210	\$1,595,727	\$39,353	\$649	\$47,843	\$0

Fiscal Year 2023–24 Collections Individual Program Report

Cluster
1

First-year Resolution Rate

Score	Cluster Average
0.06	0.08

Risk Monitor

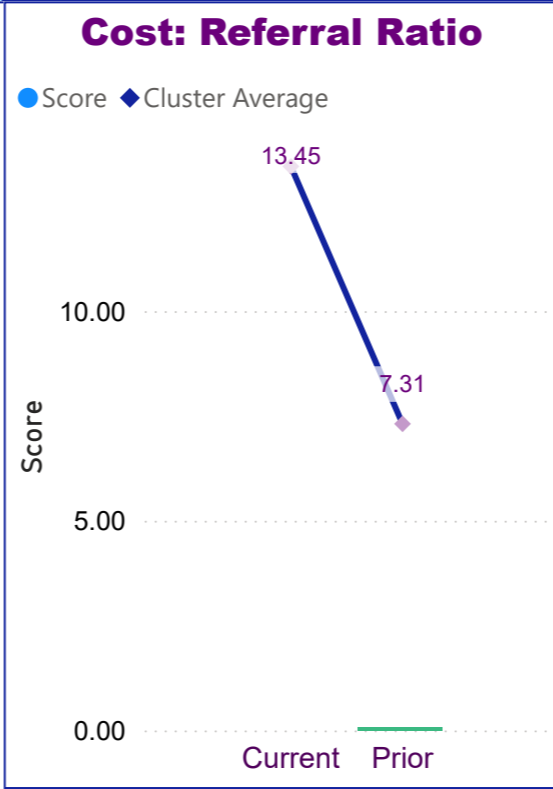
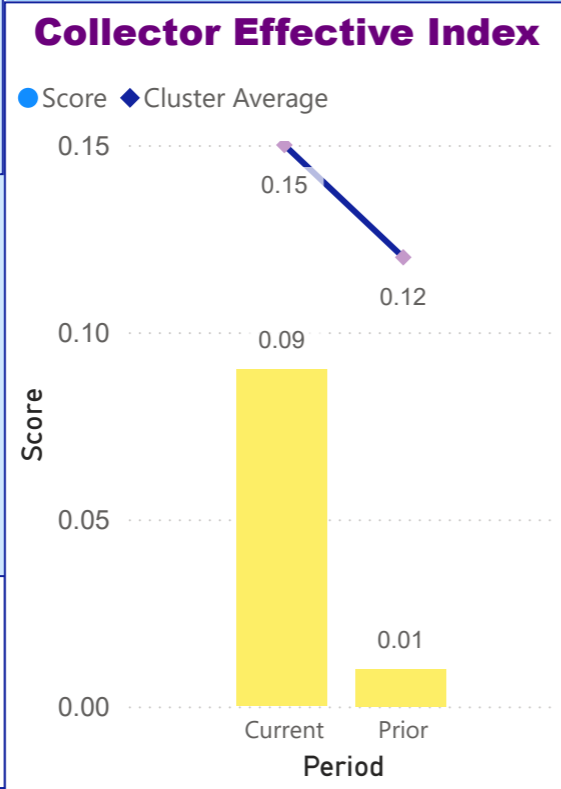
Score	Cluster Average
0.01	0.39

Adjustment Score

Score	Cluster Average
6.27	18.96

Discharge Score

Score	Cluster Average
0.00	15.65



Spend Efficiency Score

Period	Program	Score	Current Cluster Average	Prior Score	Prior Cluster Average	Combined Score	Combined Cluster Average
Court		0.00	0.35	0.02	0.22	0.02	0.25

Population
21,743

Judges
2

Commissioners
0.30

Best Practices Engaged
19/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.09	0.15
Prior	0.01	0.12
Combined	0.01	0.13

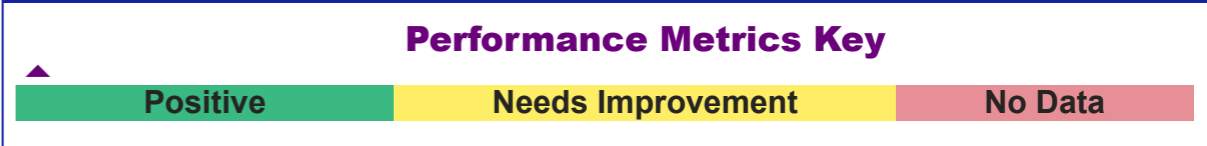
Cost: Referral Ratio

Period	Score	Cluster Average
Current	0.00	13.45
Prior	0.08	7.31
Combined	0.08	8.57

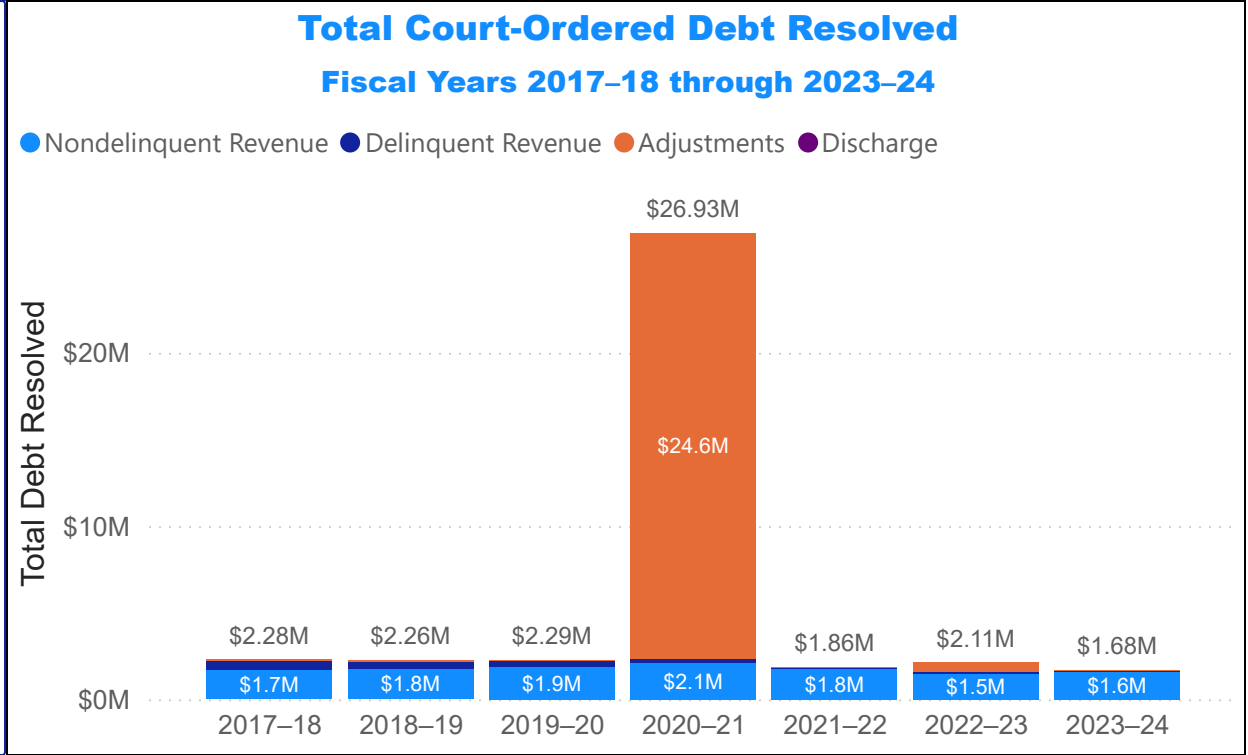
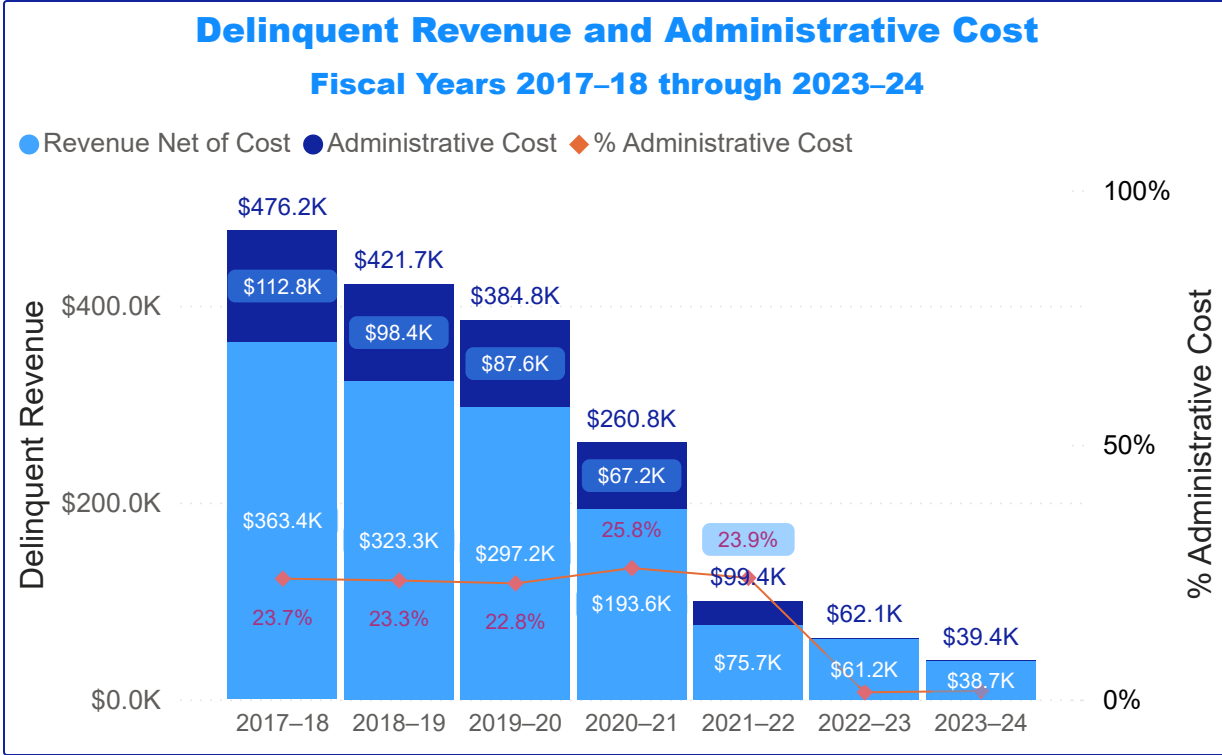
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
11/16



Court Colusa ▼	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 9,149	No. of Delinquent Cases Reported 8,020	No. of Delinquent Cases With Payments 119
	0%	57%	34%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$6,918	\$32,435	\$0	\$649	-	\$47,843	\$0	\$0
County	-	-	-	-	-	-	-	-
Private Agency	-	-	-	-	-	-	-	-
FTB-COD	-	-	-	-	-	-	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$6,918	\$32,435	\$0	\$649	-	\$47,843	\$0	\$0

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$15,202	9	\$0
2 - Written Notice(s)	\$24,151	110	\$649
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	-	-	-
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$39,353	119	\$649

Contra Costa: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Contra Costa County and the County of Contra Costa. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Contra Costa collections program, delinquent collections decreased by \$2.6 million, from \$11.9 million in fiscal year 2022–23 to \$9.3 million in fiscal year 2023–24. The program saw a significant decrease in the Franchise Tax Board Court-Ordered Debt (FTB-COD) program collection of prior period debt. The FTB-COD program reported that collections by wage levies declined statewide due to recent legislative changes that placed additional restrictions on the amount of wages the COD program can attach. Despite new referrals adding to the outstanding debt, the court reduced outstanding debt through various adjustments including elimination of the Emergency Medical Air Transportation (EMAT) penalty from vehicle code violations, and implementation of the *MyCitations* online ability-to-pay (ATP) program in April 2024. The program also discharged \$1.2 million in old, uncollectible traffic debt. As a result, the outstanding debt amount was reduced by nearly \$1.7 million, to \$127.2 million.

Some of the balance modifications to the victim restitution (VR) balances are due to approval of Penal Code § 1203.4 petitions that waived outstanding fines, fees, and victim restitution owed.

The \$8.9 million in current period non-delinquent collections include \$7.6 million forthwith payments collected by the court and \$1.3 million payment plan payments collected by private collections agencies on 3,372 court-ordered payment plans. The \$1.6 million in delinquent collections collected by the court are payments on cases in failure to appear, failure to pay, or failure to comply status made at the counter, by mail, or online.

The court compiled collections data from multiple systems, private collections agency, and the FTB-COD program, but is unable to compile the number of cases for non-delinquent collections and court collection program. The FTB-COD program does not report installment agreement balances. For collections activities, the amount collected under category 2 reflects the total delinquent collections by court. Although the court mails delinquent notices, generates internal reports, accepts credit card payments, and accepts online payments, the system does not track payment by collections activity, so all activities performed by the court are reported under

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Contra Costa: Summary of Collection Reporting Template Fiscal Year 2023–24

category 2. The costs associated with delinquent notices are reported under category 2. Court staff costs are reported under category 3.

The court engaged the private agency and FTB-COD collections services in fiscal year 2023–24 and relied on them both to report collections activities. Although the private agency and the FTB-COD engaged in multiple activities (e.g., telephone calls, notices, internal reports, skip tracing, garnishments, etc.), collections information provided by the private agency and the FTB-COD program are reported under categories 5, 6 and 8 only.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Contra Costa ▼	\$127,229,282	\$8,938,211	\$9,269,207	\$1,455,886	\$3,916,180	\$1,217,725

Fiscal Year 2023–24 Collections Individual Program Report

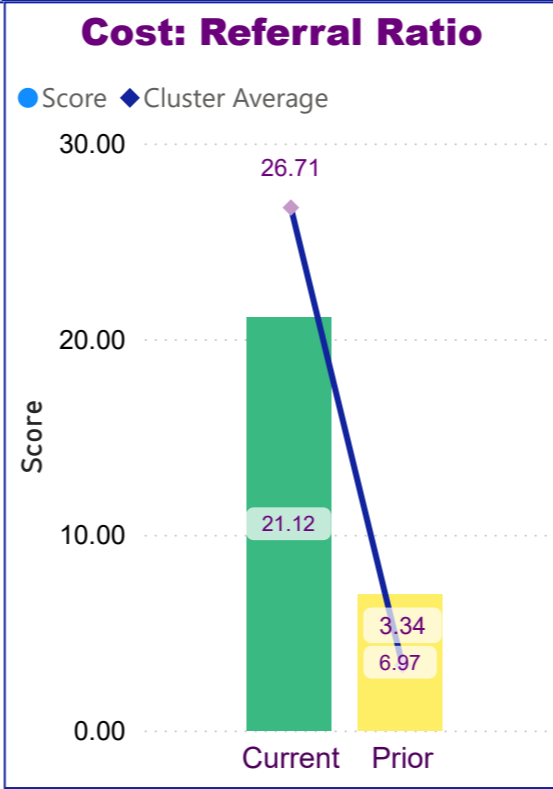
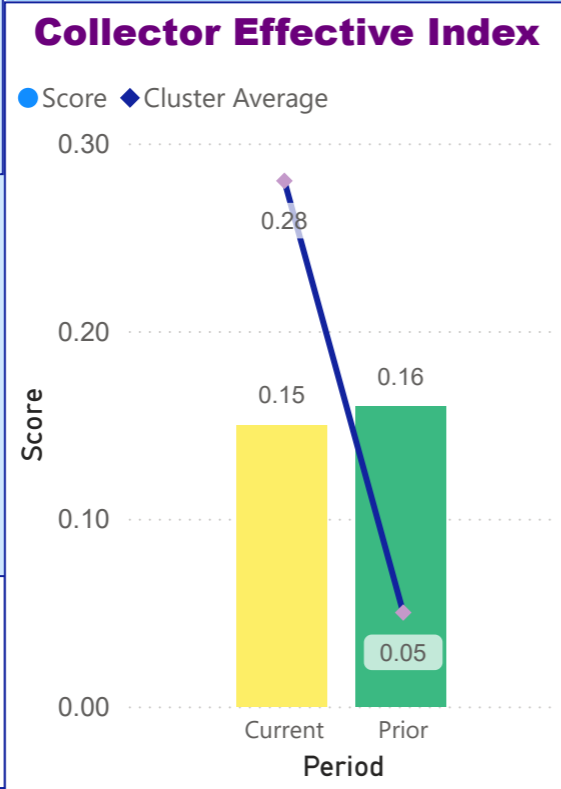
Cluster
3

First-year Resolution Rate
Score Cluster Average
0.20 0.15

Risk Monitor
Score Cluster Average
1.00 0.56

Adjustment Score
Score Cluster Average
27.65 41.76

Discharge Score
Score Cluster Average
8.60 65.37



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.15	0.32	0.35	0.35	0.15	0.34
Private Agency	0.27	0.23	0.55	0.45	0.47	0.37
FTB-COD	0.15	0.17	0.15	0.20	0.15	0.19
FTB-IIC	0.07	0.12	0.07	0.07	0.07	0.09

Population
1,146,626

Judges
38

Commissioners
4.00

Best Practices Engaged
17/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.15	0.28
Prior	0.16	0.05
Combined	0.15	0.06

Cost: Referral Ratio

Period	Score	Cluster Average
Current	21.12	26.71
Prior	6.97	3.34
Combined	8.37	5.17

Dashboard Comments

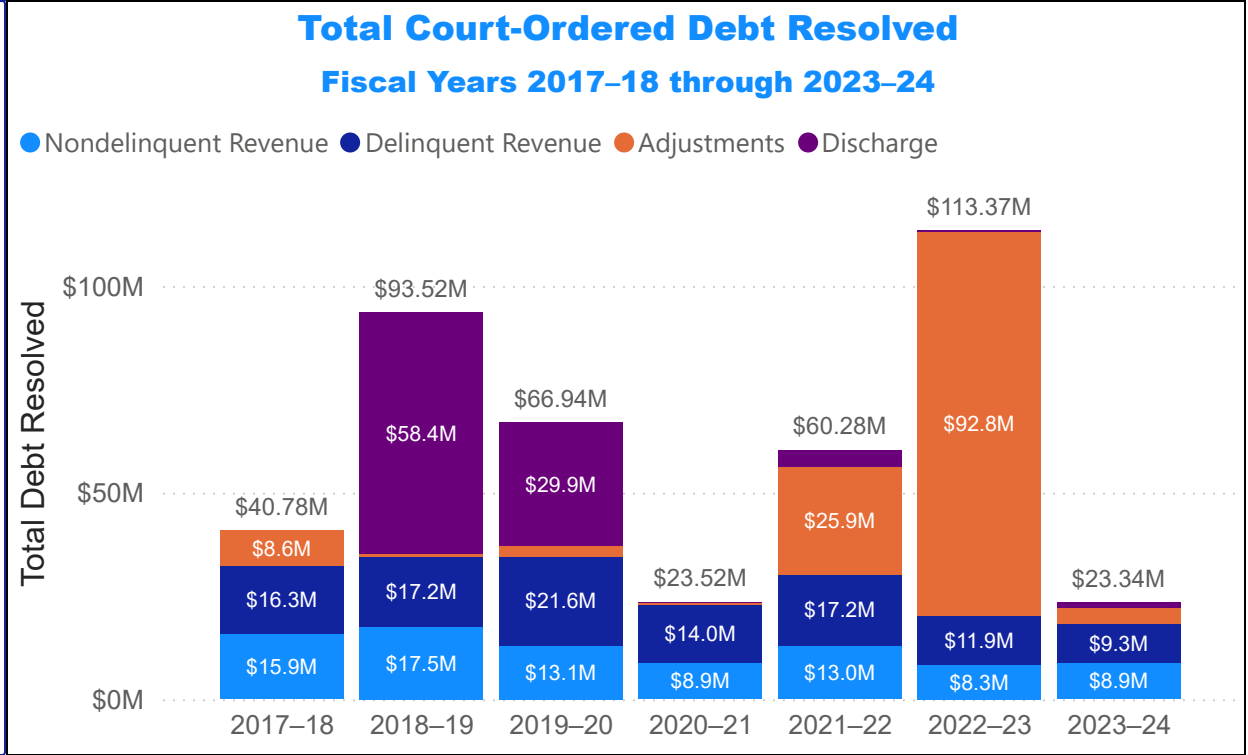
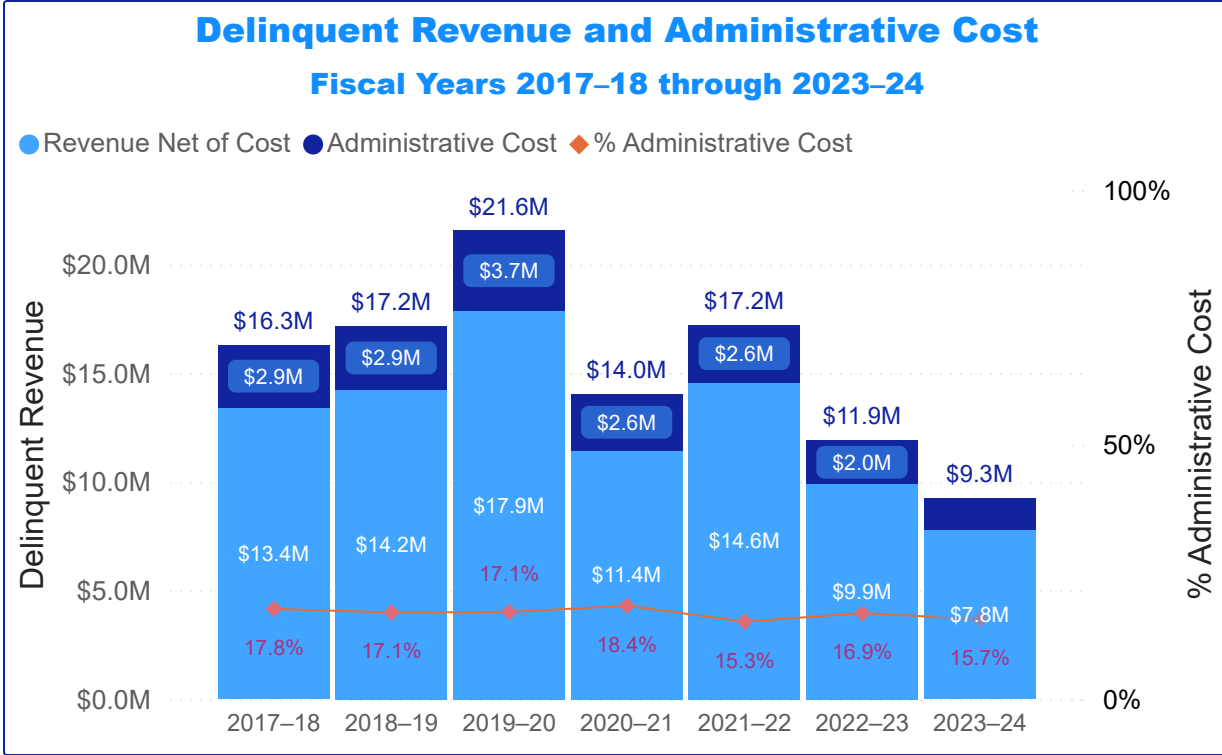
The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
12/16

Performance Metrics Key

▲ Positive	▲ Needs Improvement	▲ No Data
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Court Contra Costa	Default Rate Current Prior Combined			No. of People Served 18,670	No. of Nondelinquent Cases With Payments Not Available	No. of Delinquent Cases Reported 173,982	No. of Delinquent Cases With Payments 26,870
	41%	45%	45%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$1,587,548	-	\$233,941	-	-	-	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$194,565	\$512,532	\$52,844	\$282,209	\$110,901	\$3,805,279	-	\$1,217,725
FTB-COD	\$410,142	\$4,457,614	\$61,521	\$668,642	-	-	-	-
FTB-IIC	\$209,083	\$1,897,723	\$14,976	\$141,753	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$2,401,338	\$6,867,869	\$363,282	\$1,092,604	\$110,901	\$3,805,279	-	\$1,217,725

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	\$1,587,548	-	\$42,335
3 - Lobby/Counter	-	-	\$191,606
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$4,867,756	6,587	\$730,163
6 - FTB-IIC	\$2,106,806	6,236	\$156,729
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$707,097	14,047	\$335,053
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$9,269,207	26,870	\$1,455,886

El Dorado: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt transitioned from the County of El Dorado to the Superior Court of El Dorado County, effective June 30, 2017, terminating the written memorandum of understanding (MOU) for delinquent collections. This report contains available collections information as reported in the Collections Reporting Template (CRT) for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the El Dorado collections program, account placement levels continue to decline due to the removal of civil assessments and the Emergency Medical Air Transportation (EMAT) penalty, as the authority to collect the EMAT expired on December 31, 2023. The decrease in collections is also attributed to the repeal of the activity that allowed for holds on driver's licenses for failure to appear. The program implemented the *MyCitations* online ability-to-pay (ATP) program, reducing revenue collections by the Franchise Tax Board Court-Ordered Debt (FTB-COD) program and the private agency. Collections for the FTB Interagency Intercept Collections (IIC) program are up slightly, as the court enters the second year participating in the program.

The FTB-COD's June 2023 report reflected 8,470 accounts valued at \$7,203,141. The beginning balance on the Annual Financial Report was revised to reconcile to the June 2024 the FTB-COD ending balance of 6,875 accounts valued at \$5,683,248. Similarly, the private agency's beginning balance was updated to reconcile to the June 2024 ending balance.

The program does not currently have data available within case management system to report ATP data as requested. The court just recently went live on *MyCitations* and believes that a ticket created with JTI will resolve the situation soon.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
El Dorado ▼	\$27,842,706	\$7,034,624	\$1,778,955	\$299,665	\$933,340	\$0

Fiscal Year 2023–24
Collections Individual Program Report

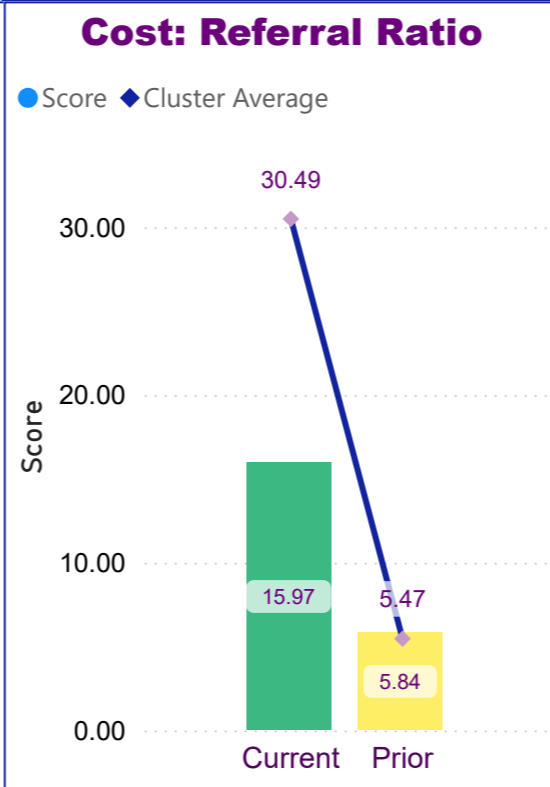
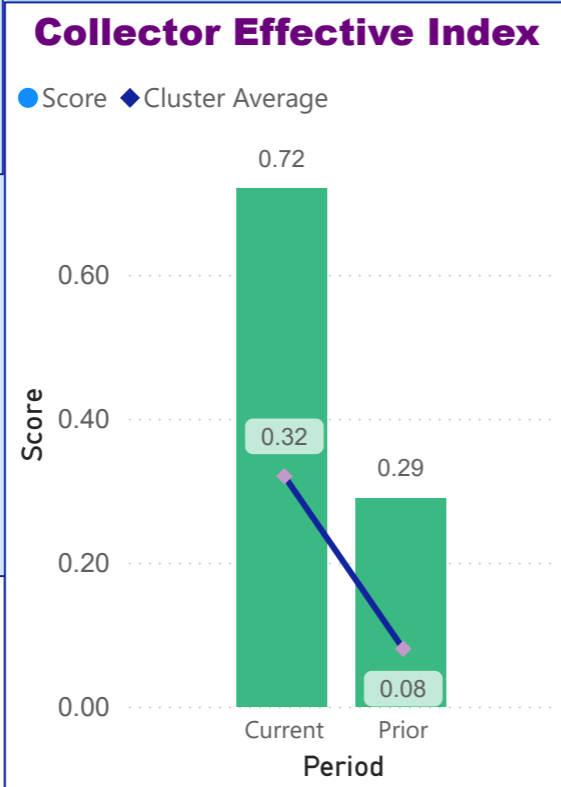
Cluster
2

First-year Resolution Rate
 Score Cluster Average
 0.13 0.17

Risk Monitor
 Score Cluster Average
 0.18 0.49

Adjustment Score
 Score Cluster Average
 30.55 32.02

Discharge Score
 Score Cluster Average
 0.00 74.97



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Private Agency	0.45	0.93	0.20	0.19	0.23	0.28
FTB-COD	0.15	0.14	0.15	0.15	0.15	0.15
FTB-IIC	0.06	0.01	0.07	0.03	0.07	0.03

Population
188,583
Judges
8
Commissioners
1.00

Best Practices Engaged
18/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.72	0.32
Prior	0.29	0.08
Combined	0.33	0.11

Cost: Referral Ratio

Period	Score	Cluster Average
Current	15.97	30.49
Prior	5.84	5.47
Combined	6.81	8.06

Dashboard Comments

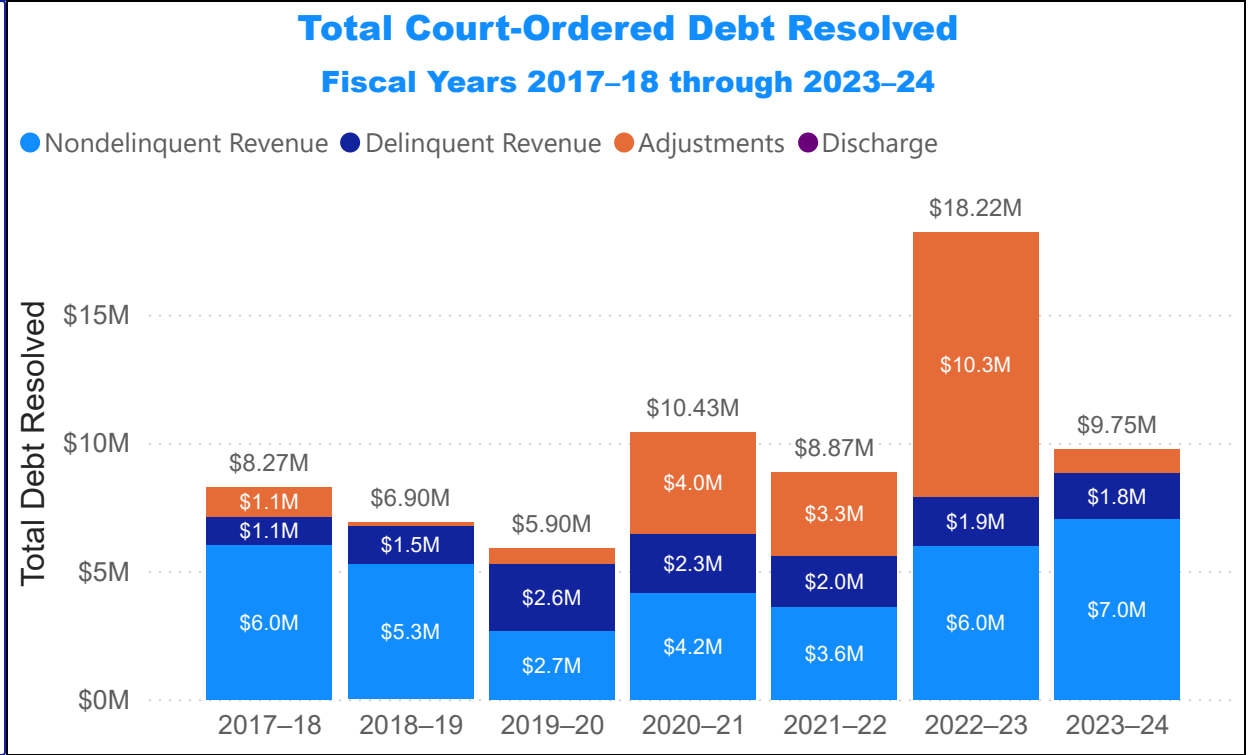
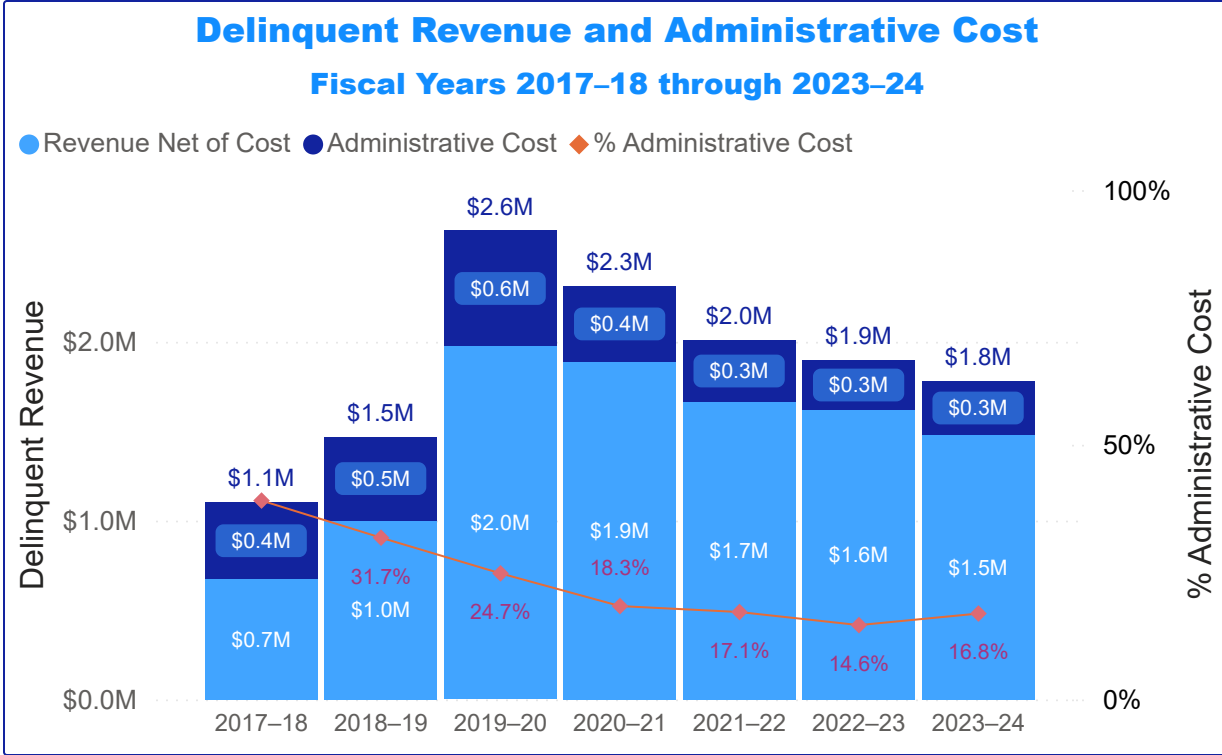
The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
15/16

Performance Metrics Key

▲ Positive	Needs Improvement	No Data
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Court <input type="text" value="El Dorado"/>	Default Rate			No. of People Served 43,055	No. of Nondelinquent Cases With Payments 25,557	No. of Delinquent Cases Reported 44,002	No. of Delinquent Cases With Payments 14,649
	Current	Prior	Combined				
	43%	54%	53%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$76,377	\$540,542	\$34,423	\$110,300	\$305,487	\$627,853	-	-
FTB-COD	\$203,976	\$718,992	\$30,596	\$107,849	-	-	-	-
FTB-IIC	\$37,967	\$201,101	\$2,420	\$14,077	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$318,320	\$1,460,635	\$67,439	\$232,226	\$305,487	\$627,853	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	-	-	-
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$922,968	9,706	\$138,445
6 - FTB-IIC	\$239,068	615	\$16,497
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$616,919	4,328	\$144,723
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$1,778,955	14,649	\$299,665

Fresno: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Fresno County and the County of Fresno. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Fresno collections program, court collection efforts were greatly affected by the termination of their private agency's contract in December 2023. The program's private vendor was subject to ransomware attack in September 2023, which disrupted collection operations, caused loss of access to data, and resulted in permanent termination of services. For several months the court was unable to collect payments, nor receive new cases. The court continued to work on collections in-house and at year end they were able to work with the private agency to transfer cases to the Franchise Tax Board's Interagency Intercept Collections (FTB-IIC) program. In February 2024, the court transitioned to a new private agency.

As the court recalled inventory from the previous private agency, reporting discrepancies were discovered in the outstanding balance amount. The private agency had failed to remove fees that were vacated by Assembly Bill (AB) 177 and AB 199, causing last year's ending balance to be overstated. The beginning balances have been adjusted and the ending balances reflect what the current private agency has in their inventory. Due to the transition to a new private agency, the court is unable to report on the default installment agreements.

For fiscal year 2024–25, the court will maintain current service contracts with the FTB-IIC program and their current private agency.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Fresno ▼	\$422,339,637	\$192,546	\$5,619,662	\$1,399,286	\$2,208,048	\$33,563,465

Fiscal Year 2023–24
Collections Individual Program Report

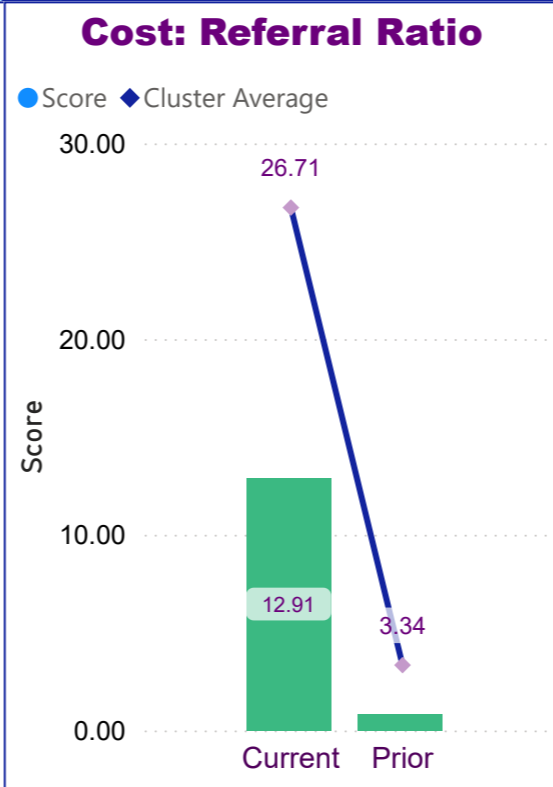
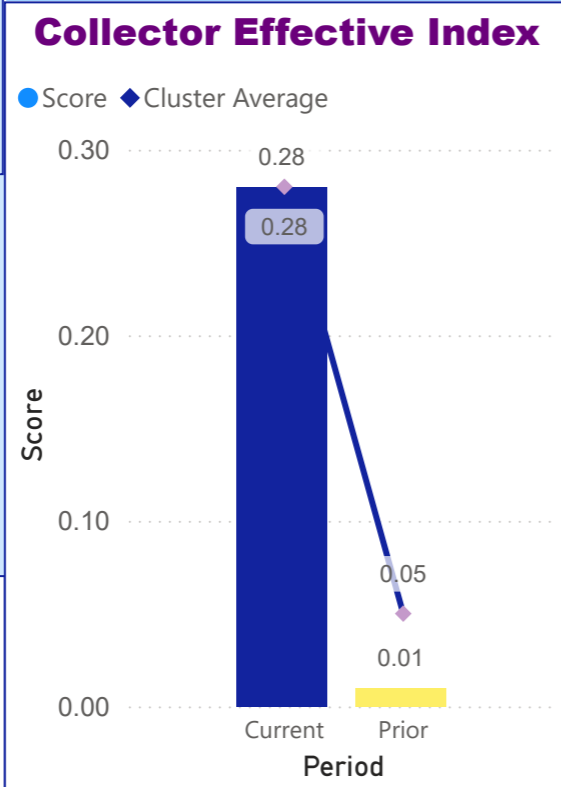
Cluster
3

First-year Resolution Rate
 Score Cluster Average
 0.05 0.15

Risk Monitor
 Score Cluster Average
 0.96 0.56

Adjustment Score
 Score Cluster Average
 4.76 41.76

Discharge Score
 Score Cluster Average
 72.38 65.37



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court		0.32	0.12	0.35	0.12	0.34
County	0.68	0.44	1.03	0.45	0.98	0.44
Private Agency	0.29	0.23	-0.29	0.45	-0.34	0.37
FTB-COD	0.17	0.17	0.04	0.20	0.06	0.19
FTB-IIC	0.12	0.12		0.07	0.12	0.09

Population
1,017,431

Judges
47

Commissioners
6.00

Best Practices Engaged
21/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.28	0.28
Prior	0.01	0.05
Combined	0.01	0.06

Cost: Referral Ratio

Period	Score	Cluster Average
Current	12.91	26.71
Prior	0.84	3.34
Combined	1.06	5.17

Dashboard Comments

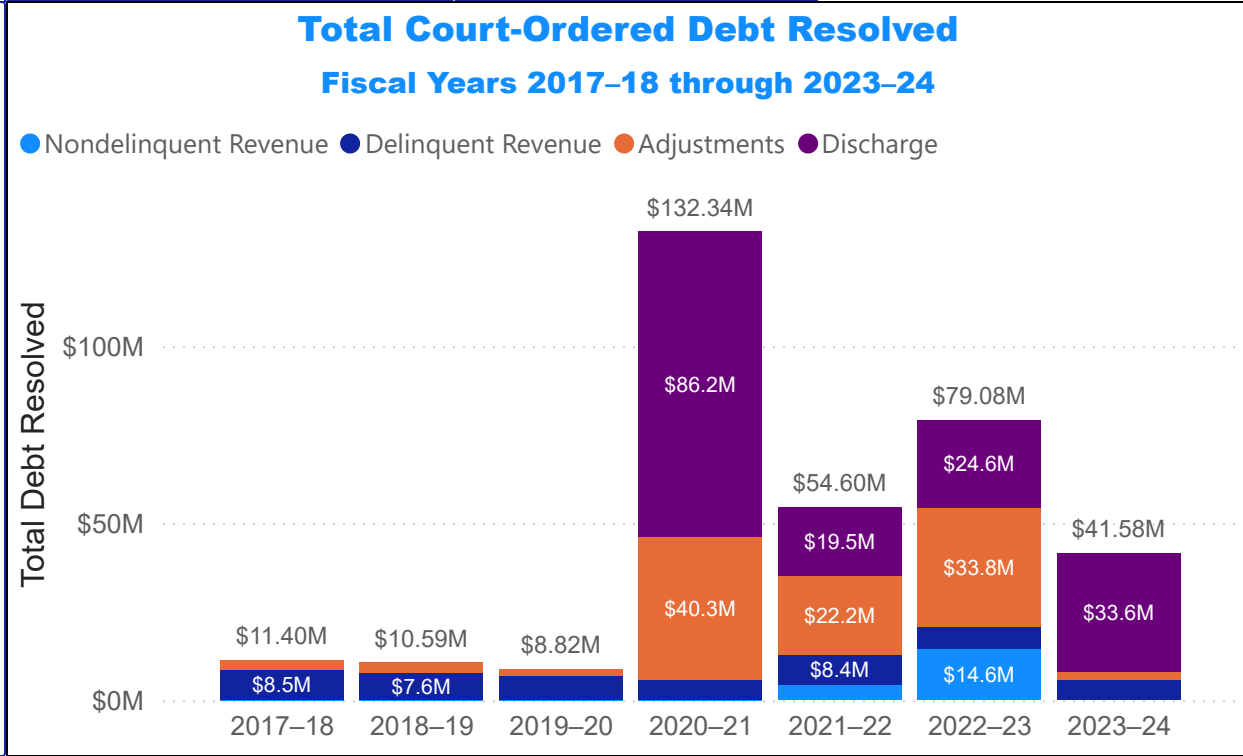
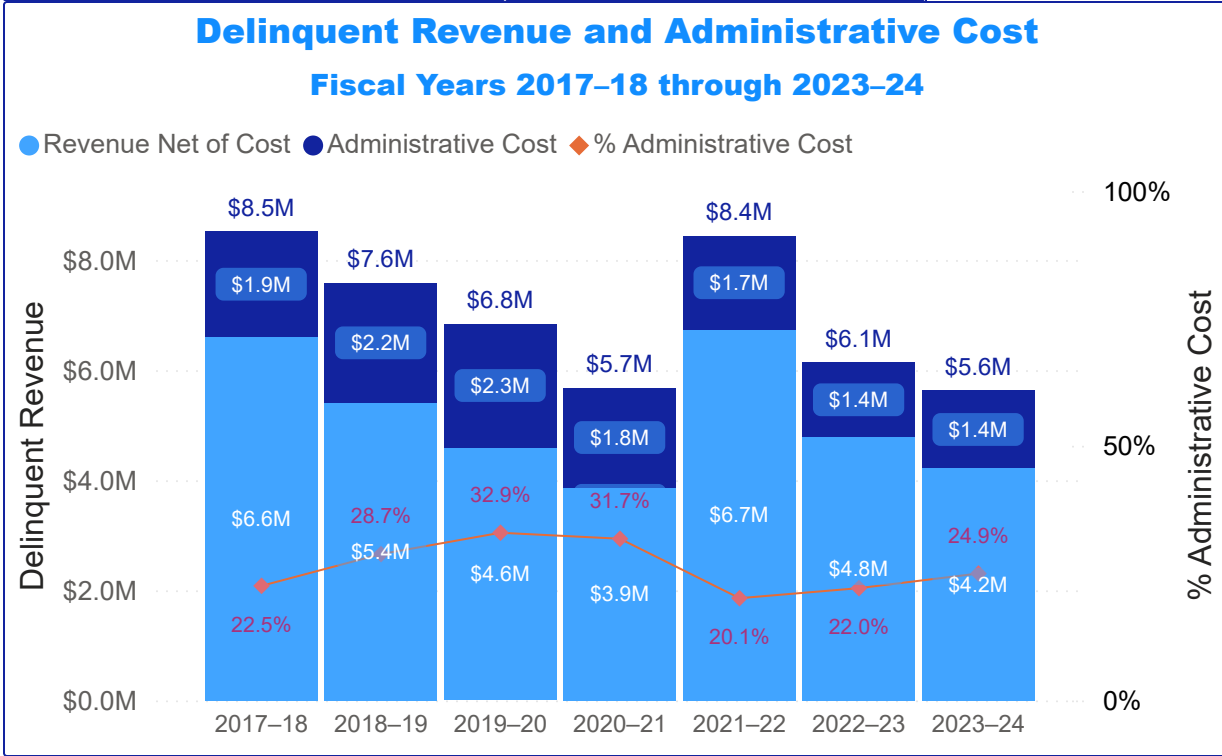
Collections for FY 23-24 were lower due to not having an active private collection agency for the months of September to February. We expect are collection efforts to improve next year.

Collections Activities Performed
15/16

Performance Metrics Key

▲ Positive	Needs Improvement	No Data
-------------------------	-------------------	---------

Court ▼ Fresno ▼	Default Rate			No. of People Served 38,211	No. of Nondelinquent Cases With Payments 2,758	No. of Delinquent Cases Reported 1,318,483	No. of Delinquent Cases With Payments 18,340
	Current	Prior	Combined				
	49%	8%	26%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	\$1,825,209	-	\$218,711	-	-	-	-
County	\$58,864	\$380,067	\$40,263	\$391,662	-	-	-	-
Private Agency	\$103,703	(\$1,279,020)	\$30,377	\$370,593	\$20,620	\$2,187,428	-	\$33,563,465
FTB-COD	\$425,543	\$2,717,981	\$72,904	\$110,743	-	-	-	-
FTB-IIC	\$1,387,315	-	\$164,033	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$1,975,425	\$3,644,237	\$307,577	\$1,091,709	\$20,620	\$2,187,428	-	\$33,563,465

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$2,540,062	1,967	-
2 - Written Notice(s)	\$227,721	20,707	\$155,991
3 - Lobby/Counter	\$977,753	33,264	\$1,037,518
4 - Skip Tracing	\$0	0	\$0
5 - FTB-COD	\$1,622,925	1,854	\$1,388
6 - FTB-IIC	\$249,435	2,492	\$170,865
7 - DL Hold/Suspension	-	-	\$0
8 - Private Agency	\$465	799	\$32,632
9 - Wage/Bank Garnishments & Liens	\$1,301	24	\$892
Total	\$5,619,662	61,107	\$1,399,286

Glenn: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Glenn County and the County of Glenn. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below. ¹

Performance

According to the Glenn collections program, the conversion of the case management system led to some issues with reporting at the level of detail requested and had to make pro-rata adjustments to the numbers to correct a shortfall in data extraction. The court continues to struggle with the configuration of the new case management system in order to provide the required data, and has problems reporting beginning and ending balances.

This report adjusts the beginning balances shown on the template. The total amount collected and the cost of collections are correct. The program has used the ending case numbers from the data extract, but the ending balance calculated in the template differs from the balance shown in the data extract. The program will continue to improve the data extract in the coming fiscal year.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Glenn ▼	\$13,523,168	Not Available	\$316,657	\$75,998	\$9,394	\$0

Fiscal Year 2023–24
Collections Individual Program Report

Cluster
1

First-year Resolution Rate

Score	Cluster Average
0.05	0.08

Risk Monitor

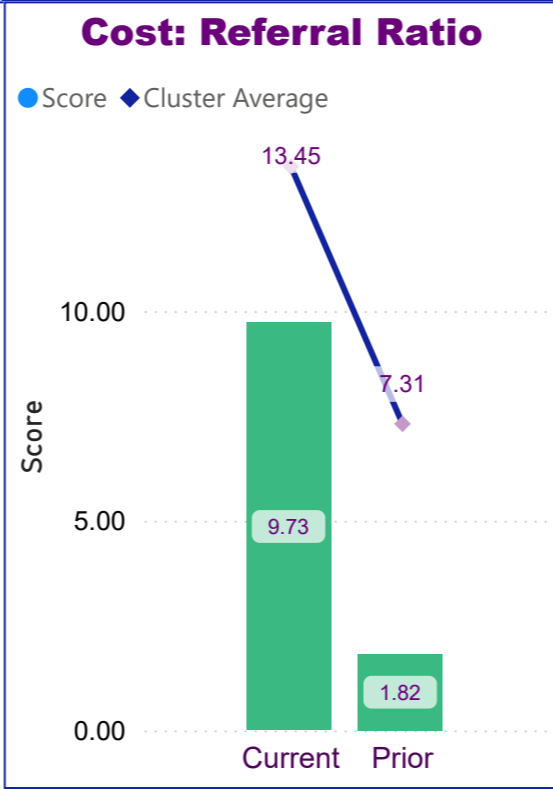
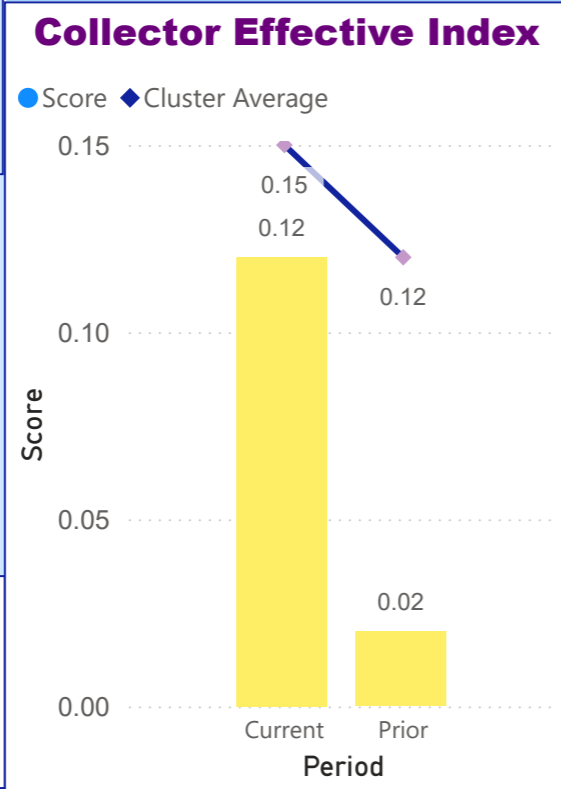
Score	Cluster Average
1.00	0.39

Adjustment Score

Score	Cluster Average
0.68	18.96

Discharge Score

Score	Cluster Average
0.00	15.65



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.24	0.35	0.24	0.22	0.24	0.25
Private Agency	0.24	0.12	0.24	0.21	0.24	0.19
FTB-COD	0.24	0.23	0.24	0.19	0.24	0.19

Population
28,736

Judges
2

Commissioners
0.30

Best Practices Engaged
15/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.12	0.15
Prior	0.02	0.12
Combined	0.02	0.13

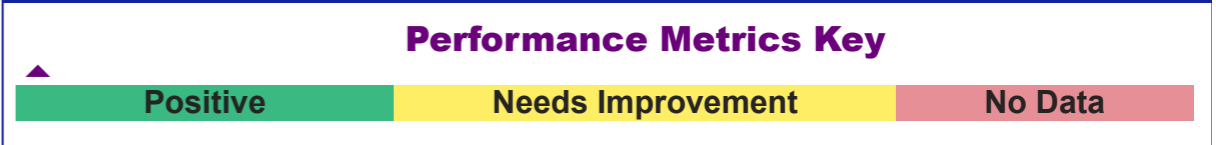
Cost: Referral Ratio

Period	Score	Cluster Average
Current	9.73	13.45
Prior	1.82	7.31
Combined	1.92	8.57

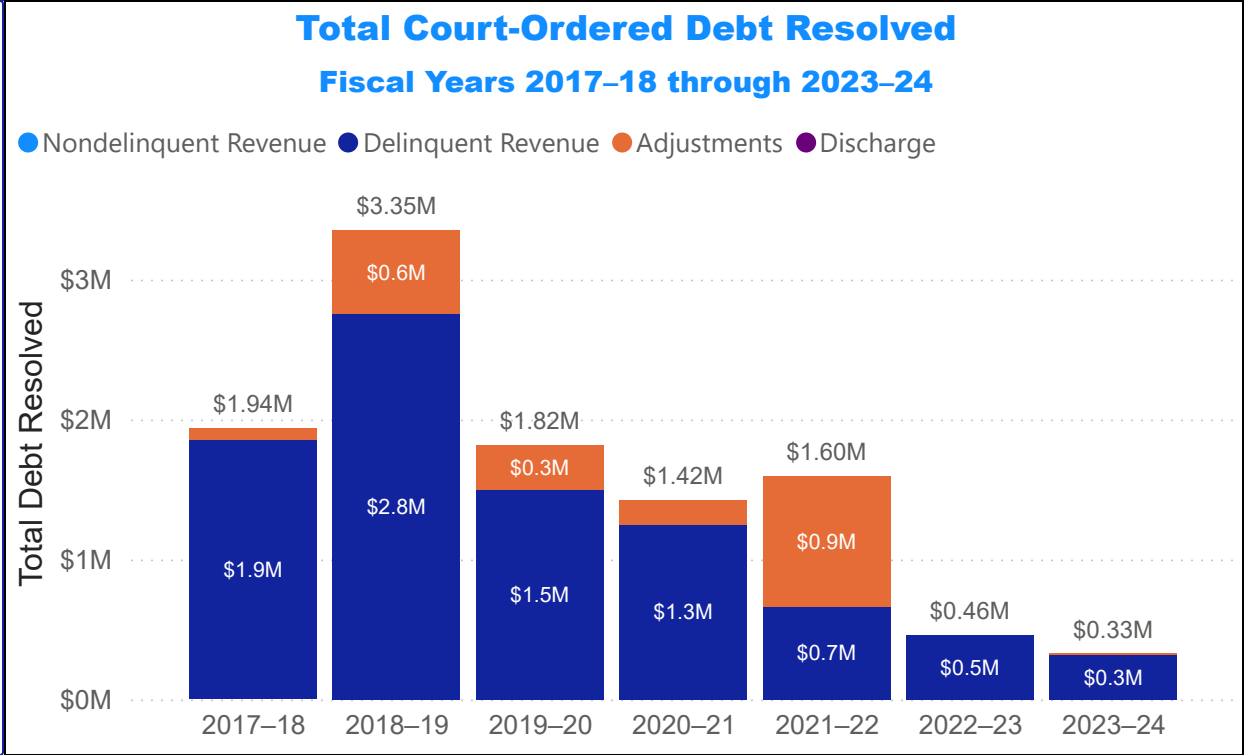
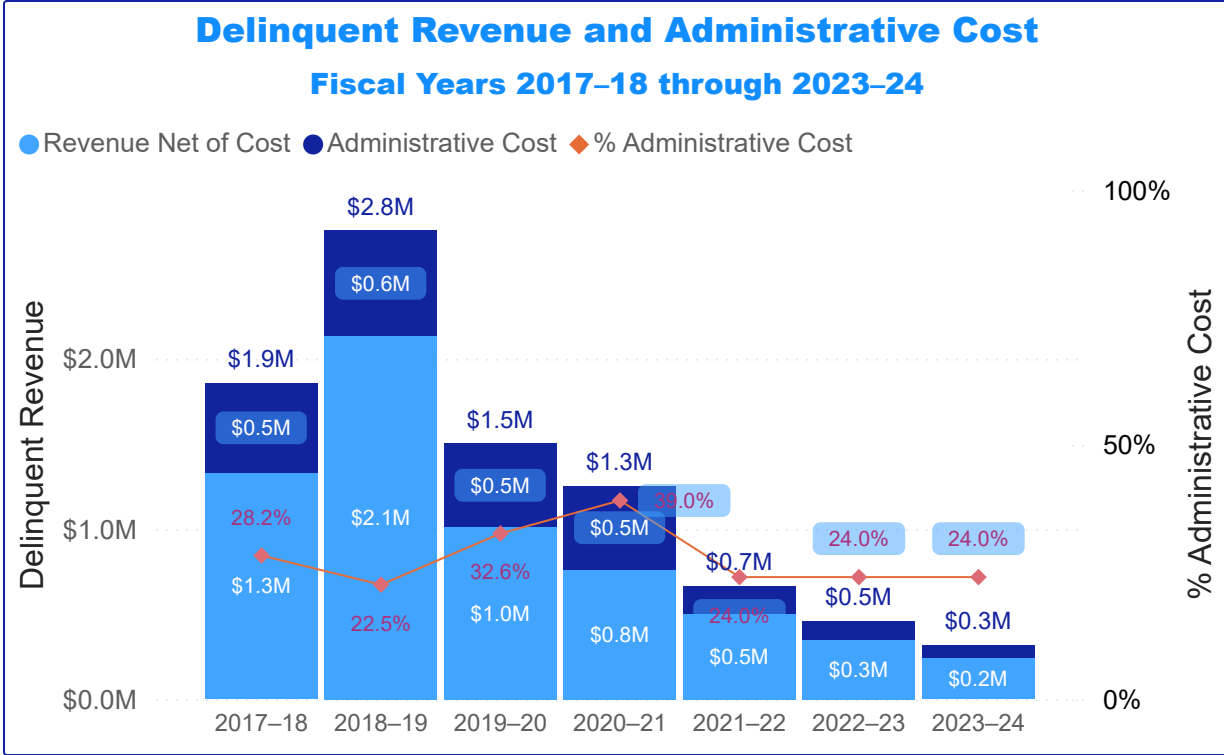
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
13/16



Court Glenn	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments Not Available	No. of Delinquent Cases Reported 39,593	No. of Delinquent Cases With Payments 948
	Current	Prior	Combined				
	47%	12%	15%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$19,610	\$134,191	\$4,706	\$32,206	-	\$843	-	-
County	-	\$0	-	\$0	-	\$0	-	-
Private Agency	\$19	\$109,773	\$5	\$26,345	-	\$6,129	-	-
FTB-COD	\$267	\$52,798	\$64	\$12,672	-	\$2,422	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$19,896	\$296,761	\$4,775	\$71,223	-	\$9,394	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$34,716	86	\$8,332
2 - Written Notice(s)	\$100,515	249	\$24,124
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	\$18,569	46	\$4,457
5 - FTB-COD	\$53,065	236	\$12,736
6 - FTB-IIC	\$0	0	\$0
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$109,792	331	\$26,350
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$316,657	948	\$75,998

Humboldt: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Humboldt County and the County of Humboldt. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Humboldt collections program, county collection costs continue to rise due to persistent reduction of new referral revenues compounded by restrictive collection regulations and fine reduction/elimination programs. Collections costs entered for Franchise Tax Board (FTB) and the private agency are only direct charges from those agencies; they do not include county staff time which are assigned to other corresponding collection activities. The program has reduced staff and office space in order to cut costs. The court program merged collection agencies causing some cases to be reported as debt twice; data has been reconciled to reduce the duplications.

The collections program does not track most of the collection activity information requested. Revenue and costs for third-party collection programs are actual values. All other values are calculated with a combination of tracked data and estimated percentages based on time approximations in ratio to overall totals. County program collections costs are calculated with a combination of tracked data and estimated percentages based on time approximations in ratio to overall totals for current and prior periods. The FTB's Court-Ordered Debt program does not separate victim restitution from other collections.

The court consolidated all collections with one private agency following termination of contract with GC Services. Because the court had previously used FTB as the primary collection agency, and the private agency also uses their services, all debt previously sent to FTB was reassigned to that agency. After much reconciliation, the program believes that duplicated accounts have been removed.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Humboldt ▼	\$23,466,183	Not Available	\$880,792	\$193,049	\$754,774	\$6,279,982

Fiscal Year 2023–24 Collections Individual Program Report

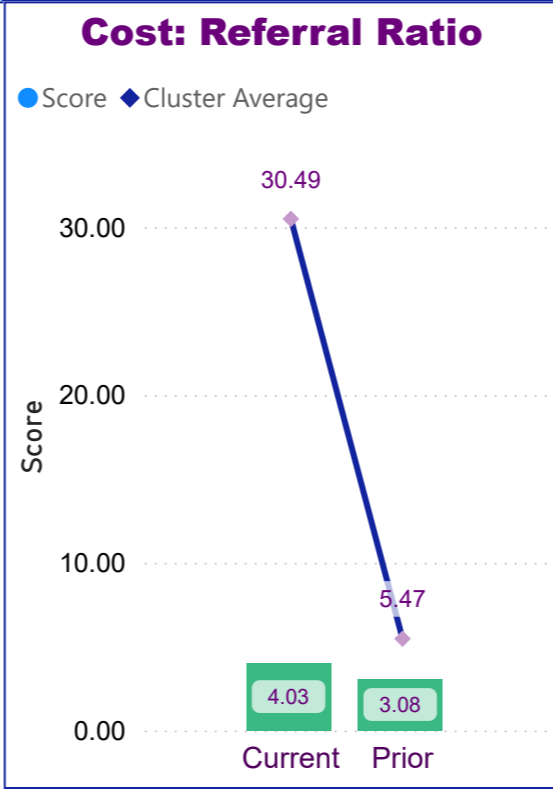
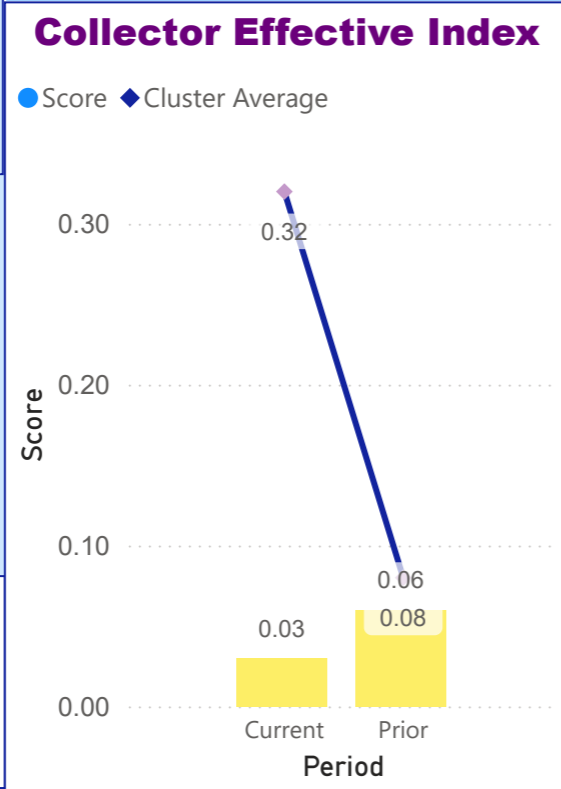
Cluster
2

First-year Resolution Rate
Score Cluster Average
0.03 0.17

Risk Monitor
Score Cluster Average
1.00 0.49

Adjustment Score
Score Cluster Average
24.05 32.02

Discharge Score
Score Cluster Average
200.12 74.97



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
County	1.25	0.58	1.25	0.49	1.25	0.52
Private Agency	0.07	0.93	0.12	0.19	0.10	0.28
FTB-COD	0.08	0.14	0.15	0.15	0.12	0.15
FTB-IIC	0.04	0.01	0.00	0.03	0.00	0.03

Population
133,100

Judges
7

Commissioners
1.00

Best Practices Engaged
19/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.03	0.32
Prior	0.06	0.08
Combined	0.05	0.11

Cost: Referral Ratio

Period	Score	Cluster Average
Current	4.03	30.49
Prior	3.08	5.47
Combined	3.37	8.06

Dashboard Comments

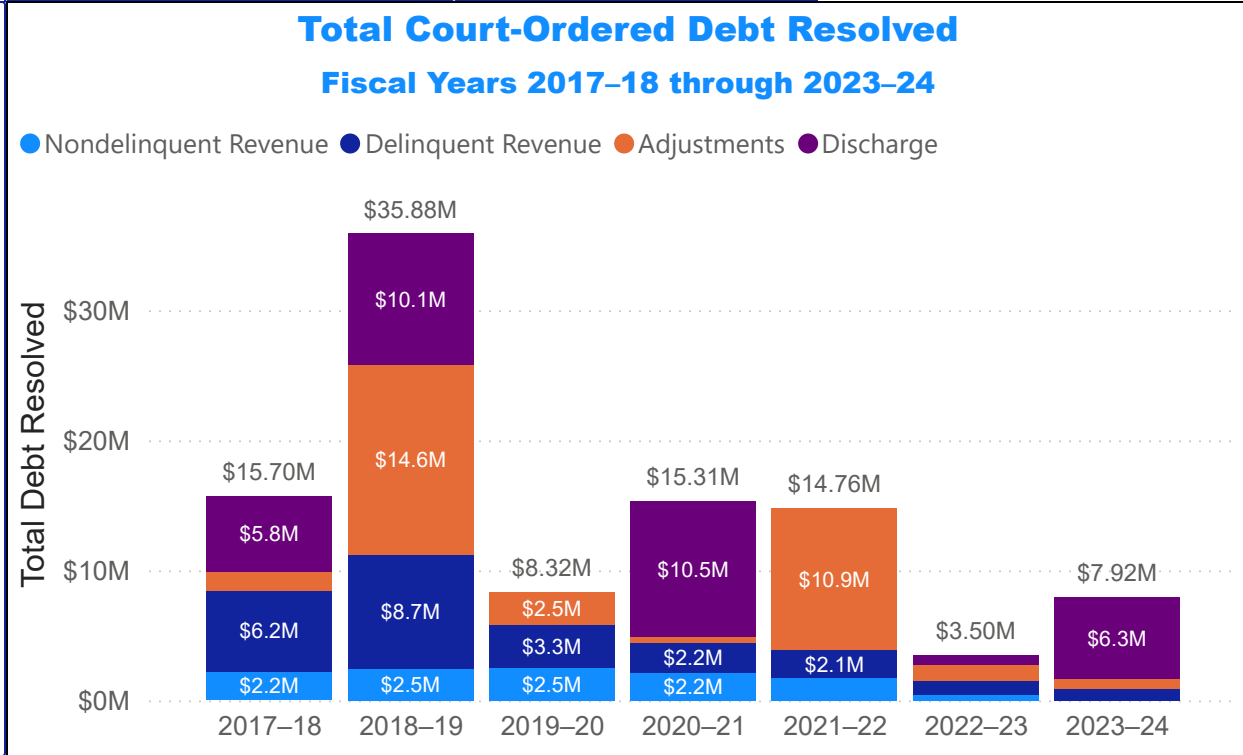
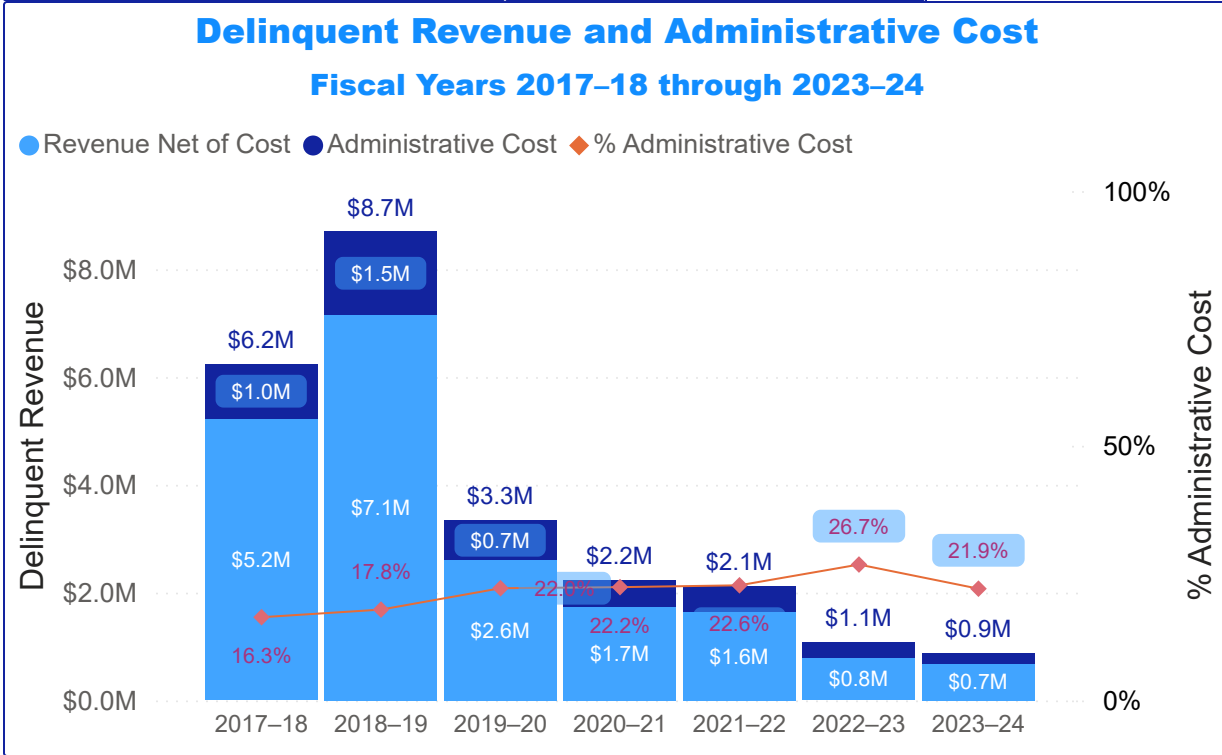
Please see page 1 of the Individual Program Report for performance comments.

Collections Activities Performed
12/16

Performance Metrics Key

▲ Positive	Needs Improvement	No Data
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Court <input type="text" value="Humboldt"/>	Default Rate			No. of People Served 27,015	No. of Nondelinquent Cases With Payments Not Available	No. of Delinquent Cases Reported 57,336	No. of Delinquent Cases With Payments 3,036
	Current	Prior	Combined				
	75%	50%	62%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	\$44,791	\$69,144	\$56,065	\$86,594	\$0	\$711,180	\$2,140	\$6,277,842
Private Agency	\$74,168	\$76,201	\$5,431	\$9,254	\$37,074	\$6,520	-	-
FTB-COD	\$100,688	\$175,619	\$7,676	\$26,334	-	-	-	-
FTB-IIC	\$46	\$340,135	\$2	\$1,693	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$219,693	\$661,099	\$69,174	\$123,875	\$37,074	\$717,700	\$2,140	\$6,277,842

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$60,265	665	\$18,132
2 - Written Notice(s)	\$50,055	11,135	\$26,911
3 - Lobby/Counter	\$10,062	62,574	\$98,559
4 - Skip Tracing	\$0	0	\$2,000
5 - FTB-COD	\$160,752	1,876	\$24,113
6 - FTB-IIC	\$340,181	10,569	\$1,695
7 - DL Hold/Suspension	\$13,309	0	-
8 - Private Agency	\$246,168	18,660	\$21,639
9 - Wage/Bank Garnishments & Liens	\$0	-	-
Total	\$880,792	105,479	\$193,049

Imperial: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Imperial County and the County of Imperial. This report contains available collections information as reported in the Collections Reporting Template (CRT) for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Imperial collections program, efficiencies continue to improve by providing staff training, incorporating new tools to the collections process, and better communication with external agencies. The program continues to experience software issues, making it difficult to generate specific reports and limiting their access to old software. Program priorities include improvements to Ecourts, the court case management system (CMS), to generate all specific information required for this report. Regarding the ability-to-pay (ATP) program, the court only offers the option to submit online *MyCitation* applications. The program terminated their contract with their private agency, GC Services, effective December 31, 2023. The program's private vendor was subject to ransomware attack in September 2023, which disrupted collection operations, caused loss of access to data, and resulted in permanent termination of services. The program entered into a new contract with another private agency, Linebarger, and transferred all cases to them in July 2024.

Since the November 2017 conversion to the current (CMS), the program has experienced significant challenges transferring collections information from old to new software, resulting in limited access to generate specific reports. The program's goal is to be able to generate reports with all the required information to complete the CRT and establish a process for handling the discharge from accountability for uncollectible court-ordered debt.

The program completed the CRT to the extent possible within the limits of the court CMS and availability of data. There is approximately \$15,340,135 in hard to collect debt, and most of this outstanding amount is eligible for discharge. This amount is related to the program's previous CMS, JDS and Sustain.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Imperial ▼	\$53,203,395	\$7,856,612	\$2,383,590	\$705,916	\$198,890	\$0

Fiscal Year 2023–24 Collections Individual Program Report

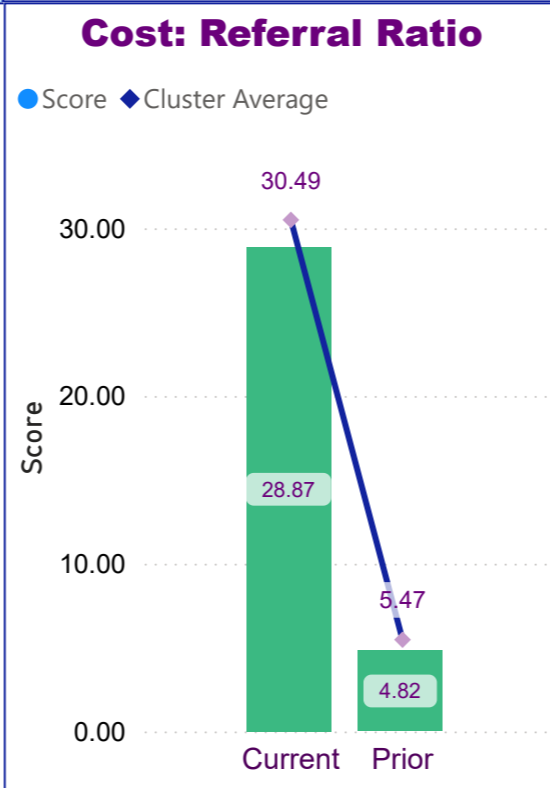
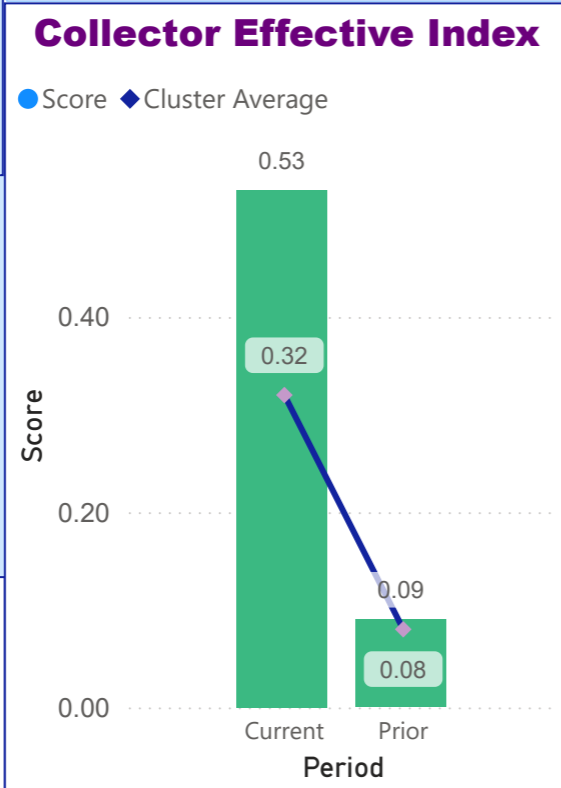
Cluster
2

First-year Resolution Rate
Score Cluster Average
0.21 0.17

Risk Monitor
Score Cluster Average
0.25 0.49

Adjustment Score
Score Cluster Average
3.57 32.02

Discharge Score
Score Cluster Average
0.00 74.97



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.41	0.36	0.41	0.27	0.41	0.31
Private Agency	0.19	0.93	0.17	0.19	0.18	0.28
FTB-COD	0.13	0.14	0.13	0.15	0.13	0.15

Population
182,881

Judges
10

Commissioners
0.30

Best Practices Engaged
19/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.53	0.32
Prior	0.09	0.08
Combined	0.13	0.11

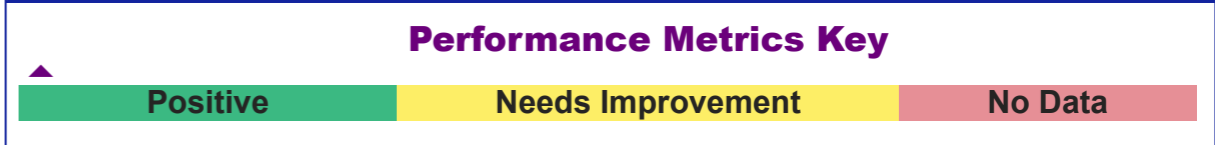
Cost: Referral Ratio

Period	Score	Cluster Average
Current	28.87	30.49
Prior	4.82	5.47
Combined	6.85	8.06

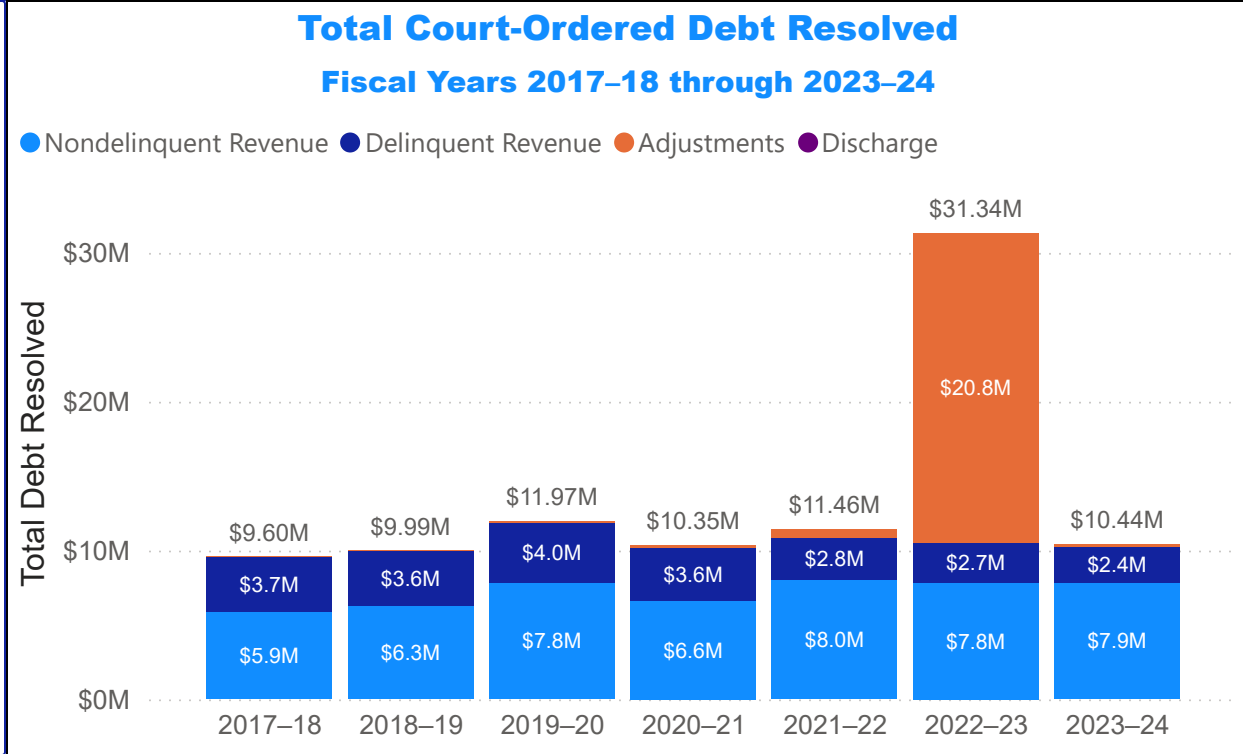
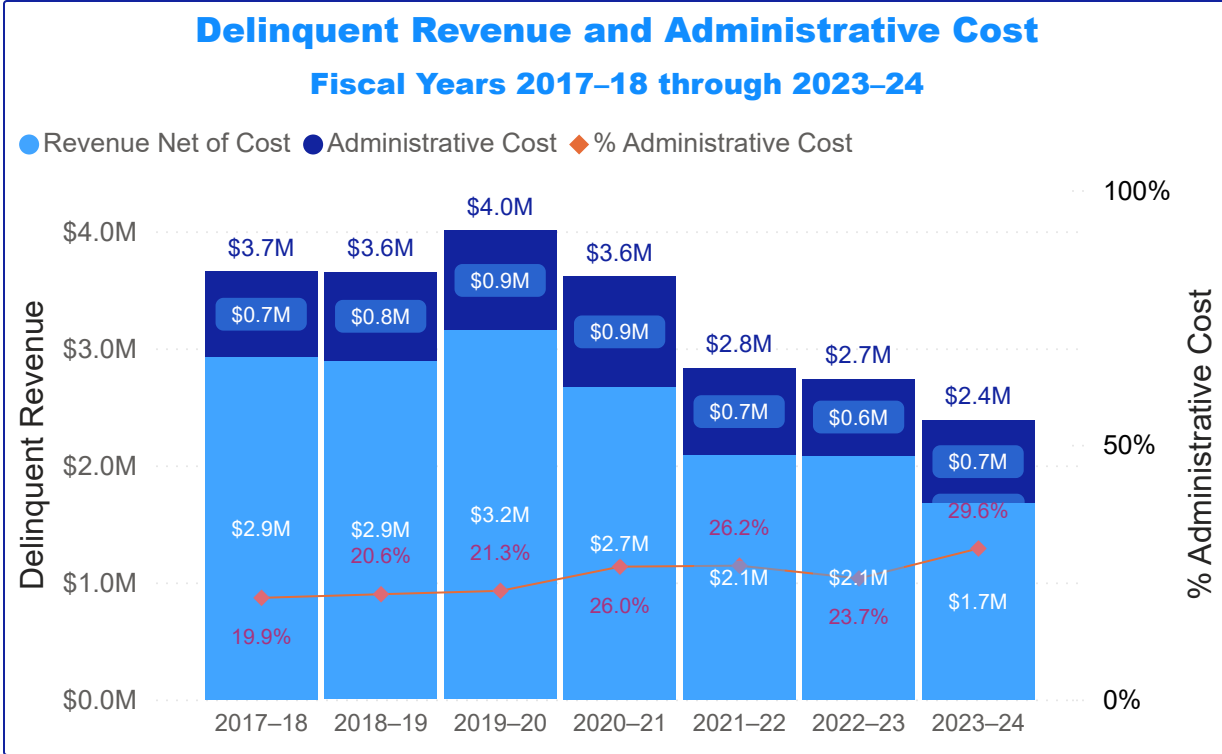
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
14/16



Court Imperial	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 72,636	No. of Delinquent Cases Reported 103,118	No. of Delinquent Cases With Payments 13,167
	10%	24%	16%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$490,990	\$905,083	\$199,951	\$368,587	-	-	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$53,668	\$65,015	\$10,190	\$10,976	\$3,911	\$194,979	-	-
FTB-COD	\$305,563	\$563,271	\$40,871	\$75,342	-	-	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$850,221	\$1,533,369	\$251,012	\$454,904	\$3,911	\$194,979	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$1,738,726	9,625	\$520,395
2 - Written Notice(s)	\$631,341	3,492	\$182,566
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$868,834	35,937	\$116,213
6 - FTB-IIC	\$13,522	50	\$2,955
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$3,252,423	49,104	\$822,129

Inyo: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Inyo County and the County of Inyo. This report contains available collections information as reported in the Collections Reporting Template (CRT) for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Inyo collections program, current period collections decreased from the prior year due to case management conversion that prevented the referral of cases to collections from September 2023 to September 2024. The court expects collections activity to continue to increase through the next reporting period, as long as they are able to resume the referral of cases to their private agency. Additionally, there were some delays in payments received by the court from their private agency, due to a change of address that was not reflected in checks being mailed between the Franchise Tax Board (FTB) and the private agency. This issue has been corrected and payments are currently being recorded for fiscal year 2024–2025 by the court.

The court went live with the ability-to-pay (ATP) *MyCitations* online program in May 2024. The ATP data reported captures only May through June 2024 and may not be completely accurate. The program plans to be able to provide accurate ATP data for the fiscal year 2024–25 reporting period. All victim restitution (VR) is collected directly by the Inyo County District Attorney's office and the court does not have a way to track or report the requested VR data.

Due to case management system (CMS) conversion, the program cannot provide all the information listed in subdivisions (a) and (b) of Government Code § 68514. In order to complete the CRT data was manually collected and in some instances, estimates were used. Moving forward, the court will create a template for manual data collection until the proper forms are created within eCourt. The program will continue to work with the private agency and case management system vendor to create the necessary reports to accurately track and report the required data. The FTB's Court-Ordered Debt program is unable to provide the requested information, requiring the program to manually track and report the data.

Also due to CMS conversion, approximately 4,250 notices were mailed out on cases that were already discharged from accountability or are no longer collectible. Adjustments have been made to compensate for this error. Numbers on this report are estimates and may not be completely accurate due to this reporting error.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Inyo ▼	\$3,831,653	\$3,711,213	\$416,946	\$140,035	\$32,593	\$0

Fiscal Year 2023–24
Collections Individual Program Report

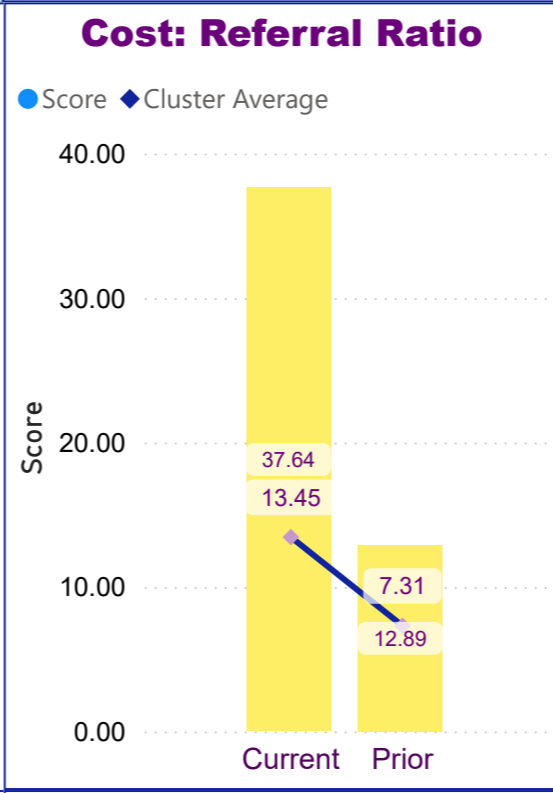
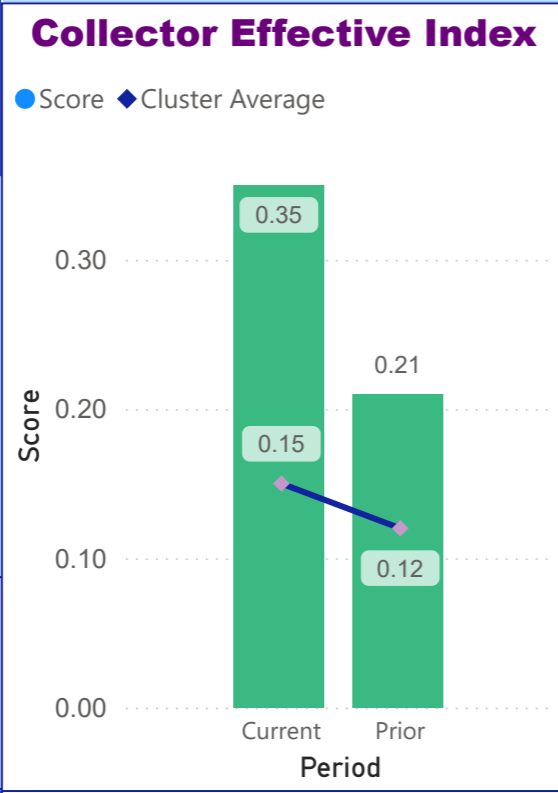
Cluster
1

First-year Resolution Rate
 Score Cluster Average
 0.05 0.08

Risk Monitor
 Score Cluster Average
 0.17 0.39

Adjustment Score
 Score Cluster Average
 7.61 18.96

Discharge Score
 Score Cluster Average
 0.00 15.65



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	1.89	0.35	0.56	0.22	0.89	0.25
Private Agency	0.13	0.12	0.07	0.21	0.09	0.19
FTB-COD	0.21	0.23	0.20	0.19	0.20	0.19

Population
18,856

Judges
2

Commissioners
0.30

Best Practices Engaged
21/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.35	0.15
Prior	0.21	0.12
Combined	0.23	0.13

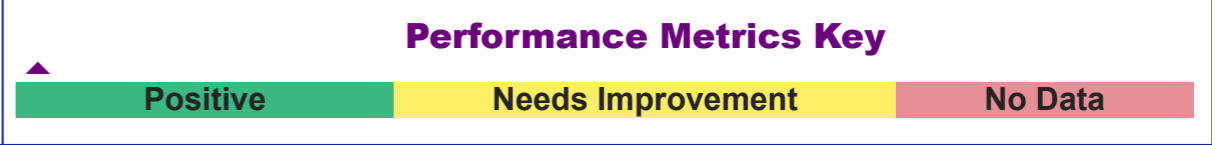
Cost: Referral Ratio

Period	Score	Cluster Average
Current	37.64	13.45
Prior	12.89	7.31
Combined	16.06	8.57

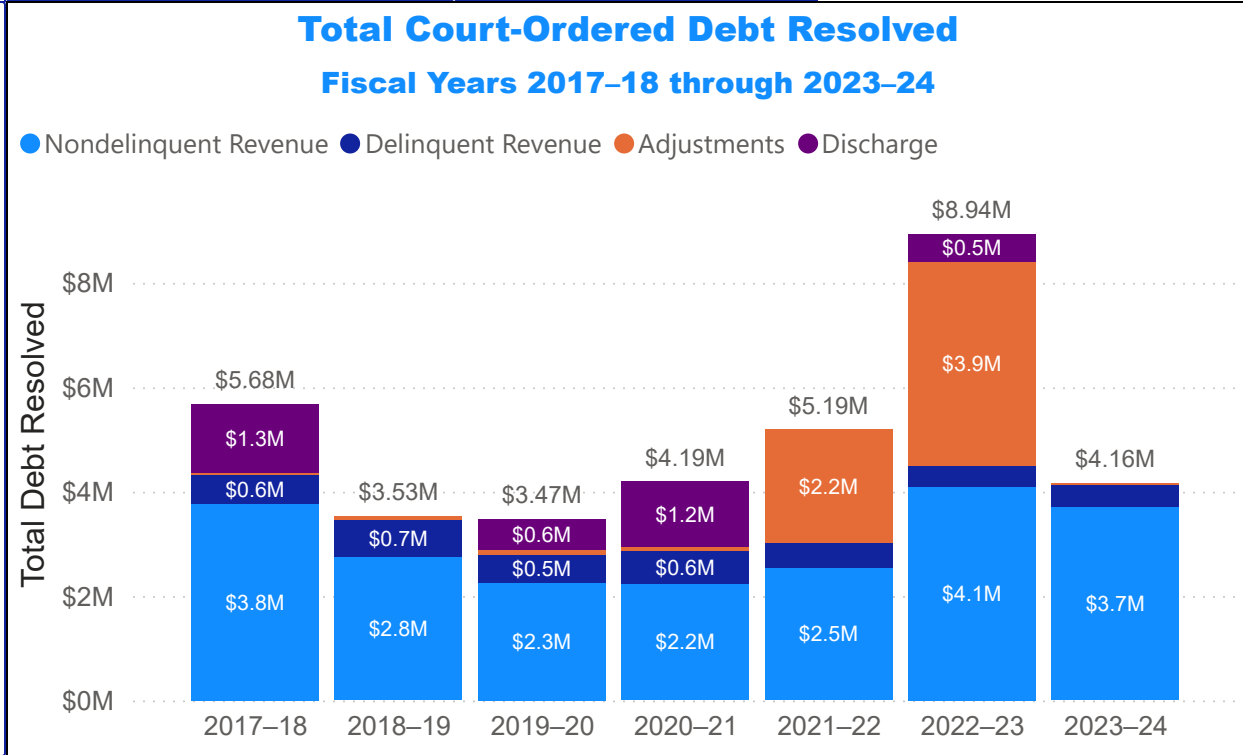
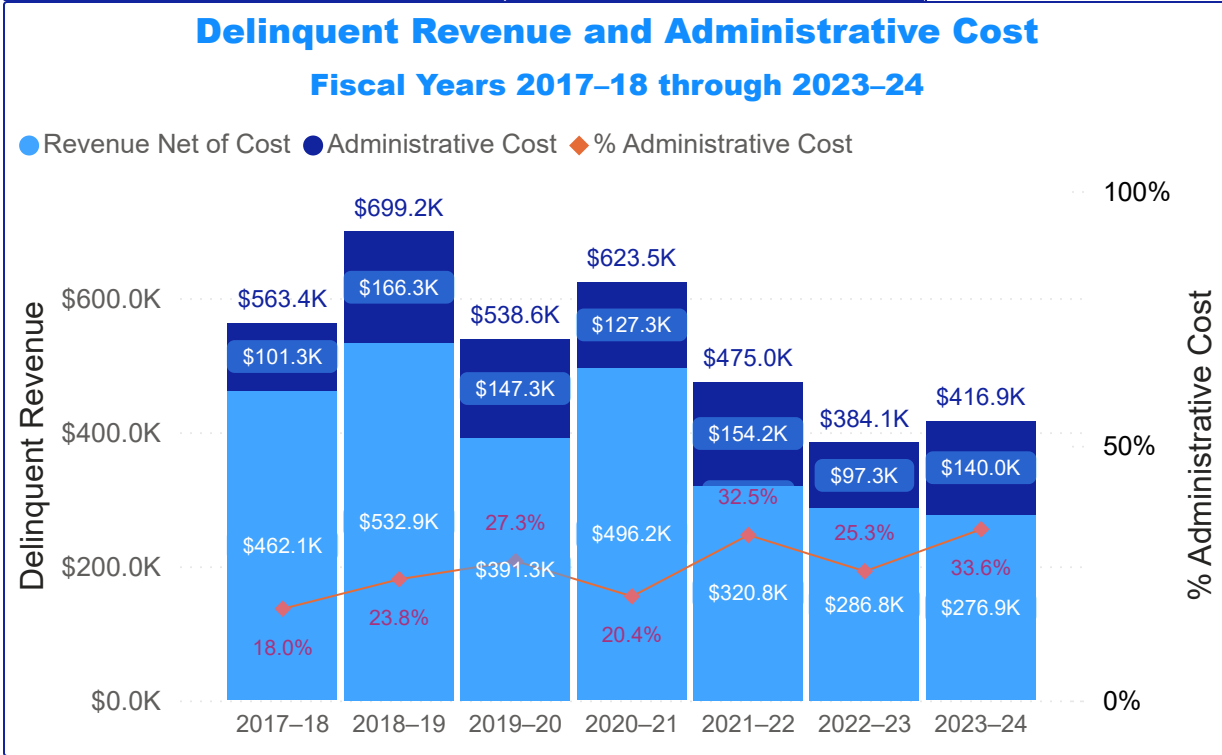
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
14/16



Court Inyo ▼	Default Rate			No. of People Served 2,289	No. of Nondelinquent Cases With Payments 16,861	No. of Delinquent Cases Reported 8,721	No. of Delinquent Cases With Payments 2,026
	Current	Prior	Combined				
	81%	99%	98%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$21,310	\$63,944	\$40,168	\$35,990	\$761	\$9,651	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$10,213	\$19,960	\$1,320	\$1,300	\$69	\$14,328	-	-
FTB-COD	\$2,545	\$298,975	\$522	\$60,734	-	\$7,784	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$34,068	\$382,878	\$42,010	\$98,024	\$830	\$31,764	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	\$5,420	8,580	\$8,709
3 - Lobby/Counter	\$78,606	2,121	\$69,544
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$298,975	2,342	\$3,920
6 - FTB-IIC	\$3,773	12	\$0
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$30,173	194	\$57,863
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$416,946	13,249	\$140,035

Kern: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Kern County and the County of Kern. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below. ¹

Performance

According to the Kern collections program, staff continues to be diverted to assist with vacating fees because of recent legislation, affecting performance metrics. Changes in collection parameters by the Franchise Tax Board’s Interagency Intercept Collections program resulted in decreased revenue.

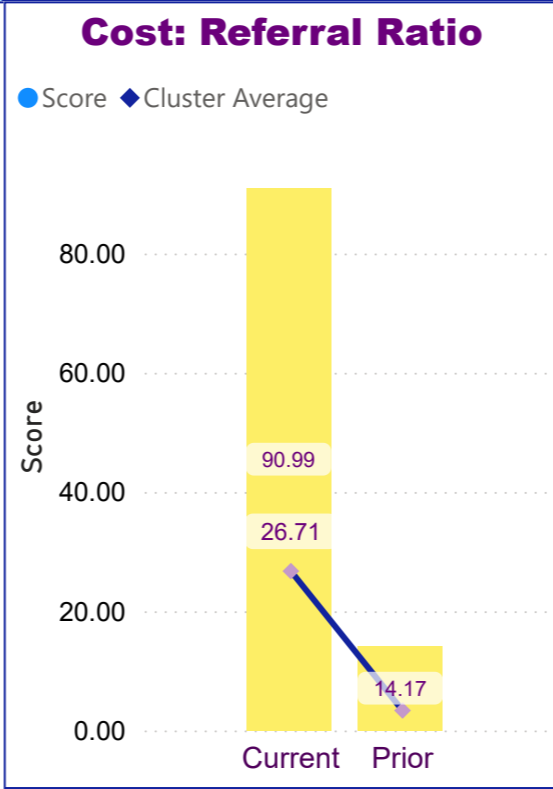
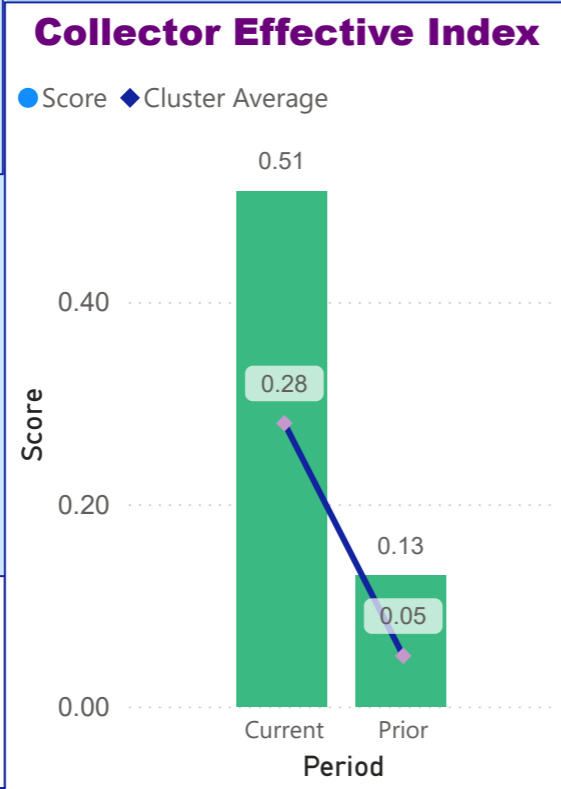
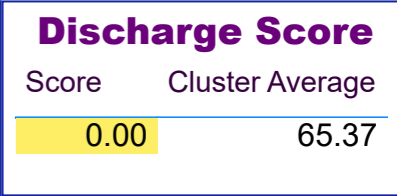
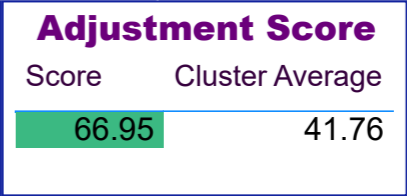
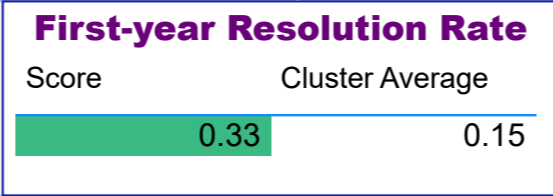
The court program has worked to refine its reporting for Annual Financial Report data, leading to a revised beginning balance for existing debt. The ability to report requested collection activity information remains limited, although efforts continue to expand capability. The county program is not able to report case counts at this time. The program has implemented new collections strategies and is preparing to implement discharge once transition to a new case management system occurs.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program’s case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Kern ▼	\$129,354,593	\$15,739,068	\$12,701,661	\$4,379,618	\$10,193,338	\$0

Fiscal Year 2023–24 Collections Individual Program Report

Cluster
3



Spend Efficiency Score

Period	Program	Score	Current Cluster Average	Prior Score	Prior Cluster Average	Combined Score	Combined Cluster Average
Court		0.57	0.32	0.57	0.35	0.57	0.34
FTB-COD		0.15	0.17	0.15	0.20	0.15	0.19
FTB-IIC		0.01	0.12	0.01	0.07	0.01	0.09

Population
910,300

Judges
40

Commissioners
7.00

Best Practices Engaged
15/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.51	0.28
Prior	0.13	0.05
Combined	0.15	0.06

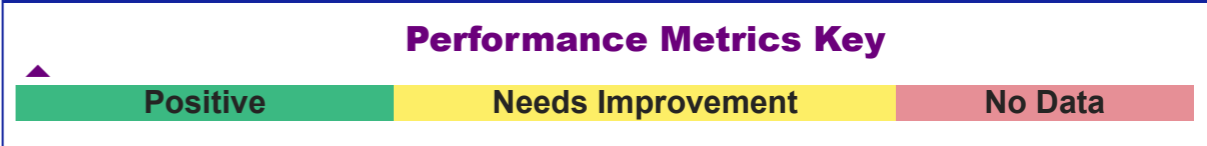
Cost: Referral Ratio

Period	Score	Cluster Average
Current	90.99	26.71
Prior	14.17	3.34
Combined	18.49	5.17

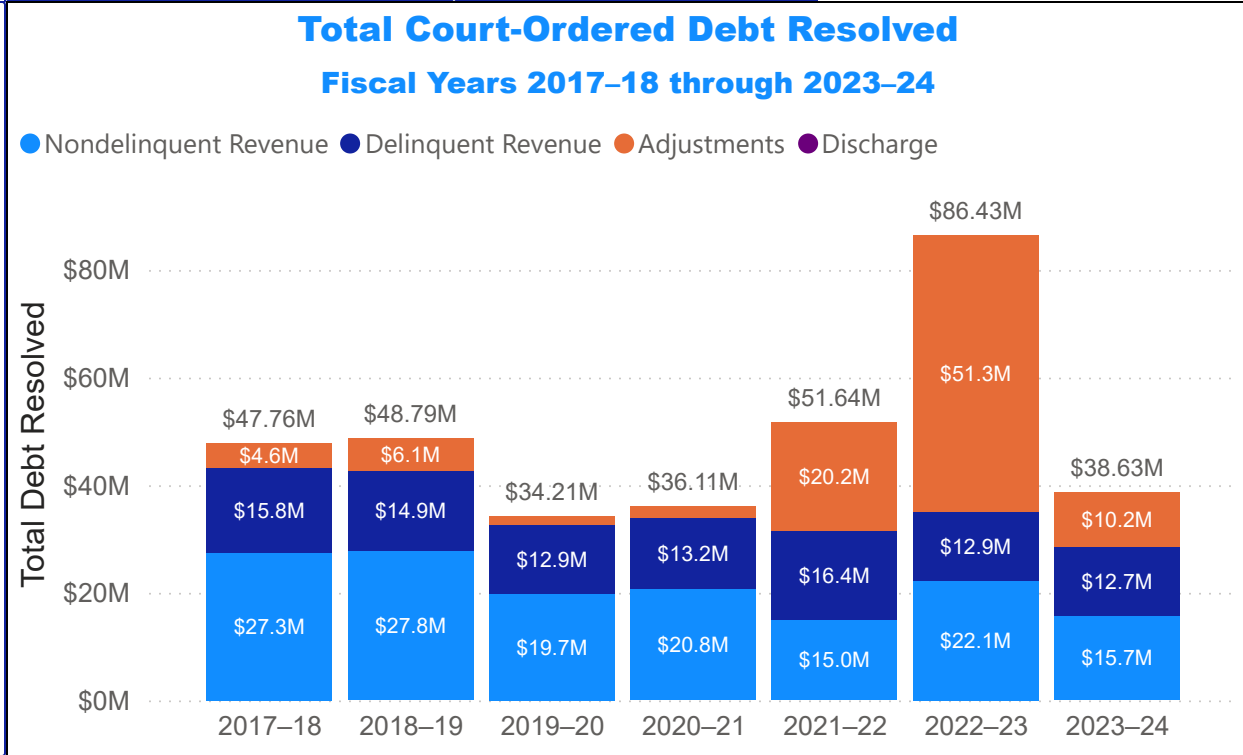
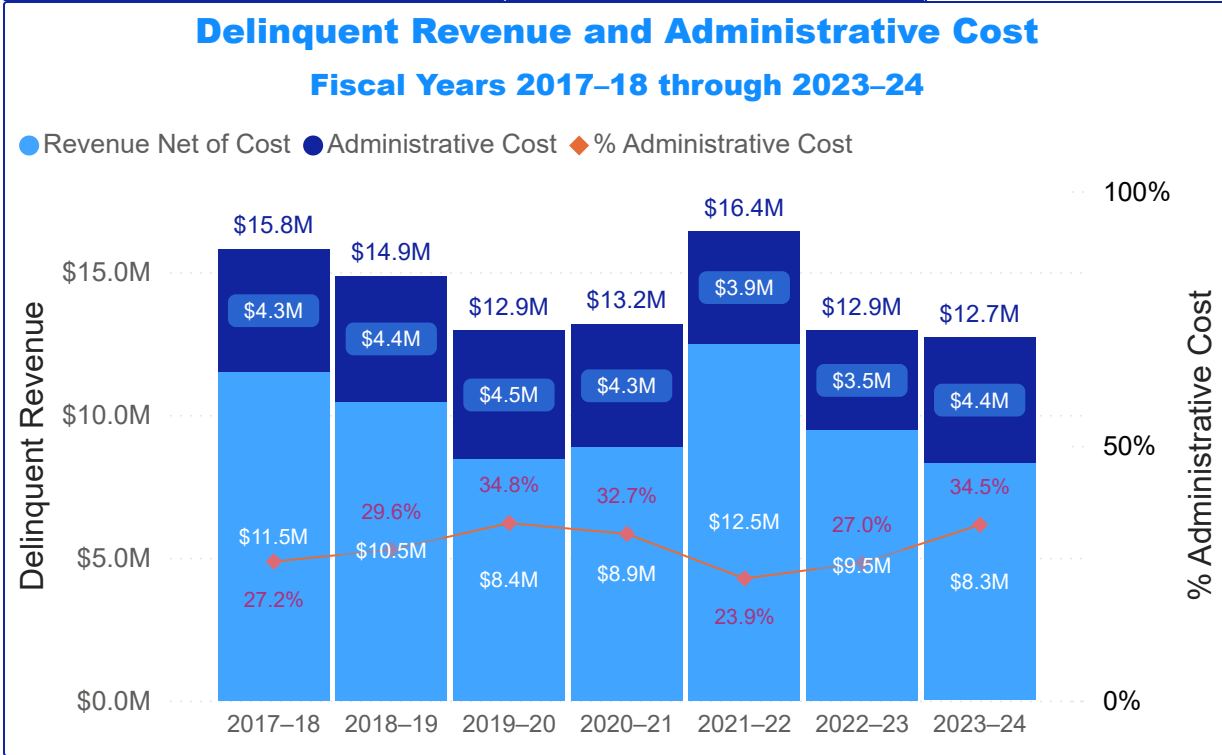
Dashboard Comments

Performance Metrics continue to be affected by up to 20% of seasoned collectors being designated to assist in vacating fees related to California legislative bills, and a higher than normal vacancy rate. These factors have pulled from primary collection resources, subsequently slowing Court collections over the past two fiscal years. Ample costs associated with processing Franchise Tax Board referrals and payments are included within Court costs.

Collections Activities Performed
12/16



Court Kern	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 51,092	No. of Delinquent Cases Reported 236,867	No. of Delinquent Cases With Payments 35,795
	65%	94%	92%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$2,109,713	\$4,976,710	\$1,199,494	\$2,829,548	\$0	\$4,341,933	\$0	\$0
County	\$236,405	\$320,868	-	-	-	\$5,624,175	-	-
Private Agency	-	-	-	-	-	-	-	-
FTB-COD	\$80,867	\$2,237,568	\$11,872	\$324,680	\$0	\$92,673	\$0	\$0
FTB-IIC	\$287,137	\$2,452,393	\$1,470	\$12,555	\$0	\$134,556	\$0	\$0
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$2,714,121	\$9,987,540	\$1,212,836	\$3,166,783	\$0	\$10,193,338	\$0	\$0

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	-	-	-
3 - Lobby/Counter	\$7,643,696	21,704	\$4,029,042
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$2,318,435	6,735	\$336,551
6 - FTB-IIC	\$2,739,530	7,356	\$14,025
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$12,701,661	35,795	\$4,379,618

Kings: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Kings County and the County of Kings. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Kings collections program, the court transitioned to a new private collection agency due to the non-renewal of GC Services' contract. While the program has subsequently contracted with a new private vendor, the nonrenewal of the contract resulted in a partial suspension of collection operations and the inability to report complete and accurate information.

The ending balance for the private agency is \$25.5 million. The annual financial report (AFR) tab has an overstated beginning balance which needs to be reconciled. The ending balance per the June 2023 Franchise Tax Board Court-Ordered Debt (FTB-COD) report was 3,594 accounts with a value of \$3 million. The beginning balance has been updated to reflect the FTB's ending numbers and \$413,400 to tie to the ending balance. The balance for the Interagency Intercept Collections (IIC) program should be zero and has been corrected on the AFR. The decrease in placements is due in part to the removal of the civil assessment and other penalties. The drop in collections can also be attributed to the removal of the courts authority to suspend or hold a drivers license for failure to appear.

The court's case management system (CMS) is unable to pull data required to complete the information requested for ability-to-pay determination and victim restitution. The court intends to participate in the IIC program in fiscal year 2024–25.

The county's CMS does not have the information technology and financial resources to create a report or a query that would extract the needed information in the required format. The county collects on accounts for people currently on probation. Once a person is no longer on probation, the county continues to collect on the account. Accounts that have missed payments more than three times are transferred to the collection agency, which completed the report for the accounts transferred to them to the extent resources permitted.

The court will look into developing a process to discharge uncollectable debt. The court is unable to determine the amount of outstanding victim restitution. The case management system does not have a report that will extract the data needed for this information.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Kings ▼	\$53,579,895	\$5,415,609	\$2,216,854	\$237,041	\$3,910,707	\$9,831,909

Fiscal Year 2023–24 Collections Individual Program Report

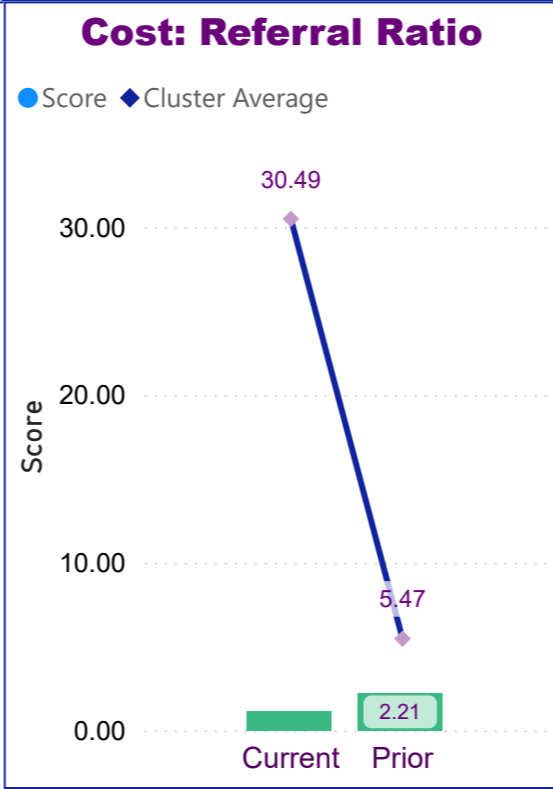
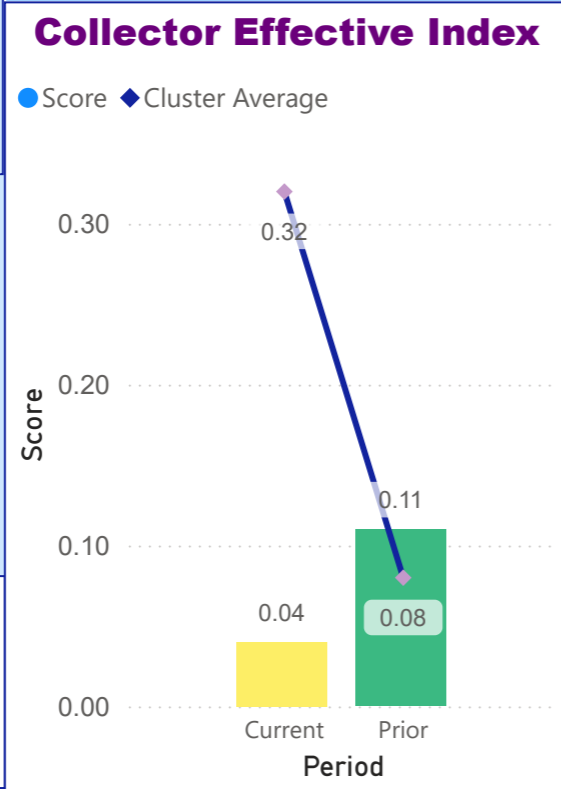
Cluster
2

First-year Resolution Rate
Score Cluster Average
0.02 0.17

Risk Monitor
Score Cluster Average
1.00 0.49

Adjustment Score
Score Cluster Average
56.24 32.02

Discharge Score
Score Cluster Average
141.39 74.97



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Private Agency	0.13	0.93	0.12	0.19	0.12	0.28
FTB-COD	-	0.14	0.10	0.15	0.10	0.15
FTB-IIC	-	0.01	0.07	0.03	0.07	0.03

Population
152,627
Judges
9
Commissioners
2.00

Best Practices Engaged
17/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.04	0.32
Prior	0.11	0.08
Combined	0.10	0.11

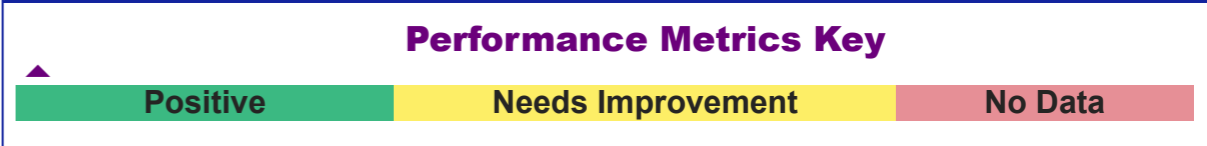
Cost: Referral Ratio

Period	Score	Cluster Average
Current	1.18	30.49
Prior	2.21	5.47
Combined	2.15	8.06

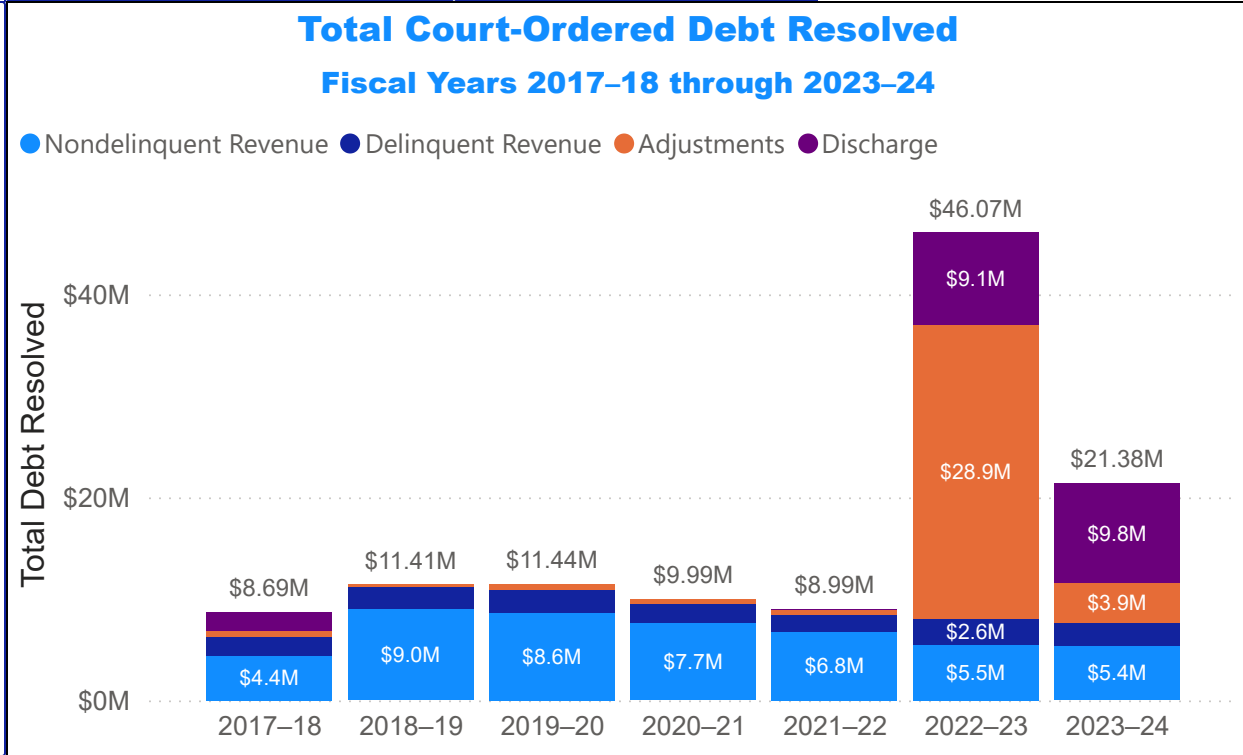
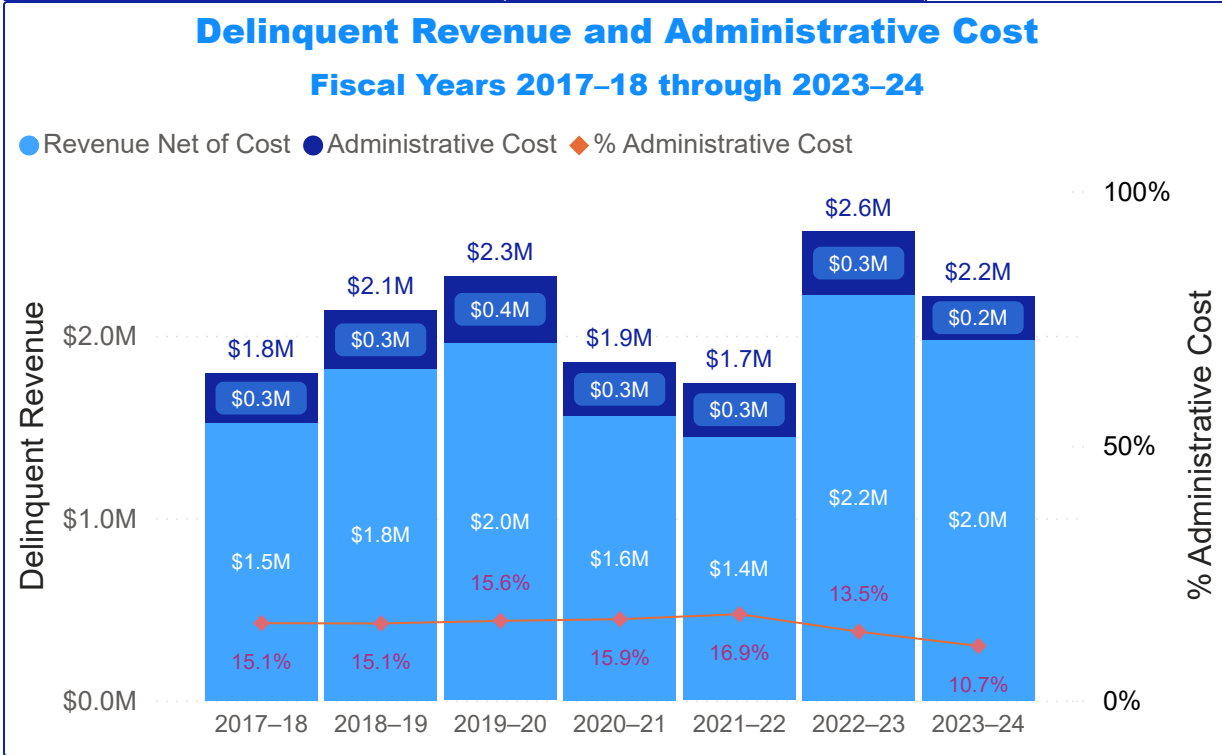
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
14/16



Court Kings	Default Rate Current Prior Combined			No. of People Served 30,654	No. of Nondelinquent Cases With Payments Not Available	No. of Delinquent Cases Reported 110,011	No. of Delinquent Cases With Payments 11,465
	2%	3%	3%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$53,284	\$1,268,774	\$6,875	\$148,700	\$13,213	\$3,880,669	\$0	\$9,831,909
FTB-COD	-	\$637,345	-	\$64,308	-	\$16,825	-	-
FTB-IIC	-	\$257,451	-	\$17,158	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$53,284	\$2,163,570	\$6,875	\$230,166	\$13,213	\$3,897,494	\$0	\$9,831,909

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$1,254,399	5,166	\$16,997
2 - Written Notice(s)	\$44,536	398	\$7,698
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$637,345	4,440	\$64,308
6 - FTB-IIC	\$257,451	480	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$23,124	981	\$23,092
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$2,216,855	11,465	\$112,095

Lake: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Lake County and the County of Lake. This report contains available collections information as reported in the Collections Reporting Template (CRT) for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Lake collections program, the gross receipts are down year over year which is not surprising as the value of transfers from the court has decreased over time as well as the removal of fees on accounts. The court anticipates a slight increase this year as the program gets completely up and running with Linebarger, their private agency. On the county side the collections nearly matched Franchise Tax Board Court-Ordered Debt (FTB-COD) collections for the year.

The fiscal year 2023–24 CRT error omitted the Probation's Department's Court Ordered debt accounts as well as their Victim Restitution. These numbers have been added to this report which accounts for the difference in the starting balances for delinquent accounts and Victim Restitution. Further the Transfer worksheet accounts for the change from the ending balances between programs from fiscal year 2022–23. In order to maximize collection efforts as well have better control of the inventory numbers in the future the Tax Collector's office started taking over all of the accounts from the Probation Department in the fourth quarter of fiscal year 2023–24. The "Other" line on the Annual Financial Report for court-ordered debt as well as victim restitution represents accounts that have not yet migrated into the programs Revenue Management System from Probation. Due to the discovery of duplicate accounts as well as interest charged on multiple lines, some ending numbers may need to be adjusted in future CRT's.

The collection costs were higher this year compared to past years due to increased staff and spending a larger than normal time working delinquent accounts the program took on from Probation. The large amount of adjustments this year is a result of us removing the remainder of the admin fee the program previously charged, removal of authority to collect Emergency Medical Air Transportation (EMAT) penalty expired on December 31, 2023, and the removal of the civil assessment which the court vacated on April 18, 2024. At the end of fiscal year 2022–23 the program contracted with GC Services and has migrated the oldest delinquent accounts. However, GC Services did not renew the master agreement, and the participation agreement was cancelled. GC Services was subject to ransomware attack in September 2023, which disrupted collection operations, caused loss of access to data, and resulted in permanent termination of

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Lake: Summary of Collection Reporting Template Fiscal Year 2023–24

services. While the program has subsequently contracted with a new private vendor, the attack resulted in a partial suspension of collection operations and the inability to report complete and accurate information. The court has now contracted with Linebarger and these accounts have been sent to them in June 2024. If a debtor contacted the court regarding one of these accounts which attempted to start a payment plan with them and if successful the court worked these accounts back into the County Collection Program.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Lake ▼	\$24,515,117	\$594,839	\$778,107	\$133,310	\$1,100,364	\$42,926

Fiscal Year 2023–24 Collections Individual Program Report

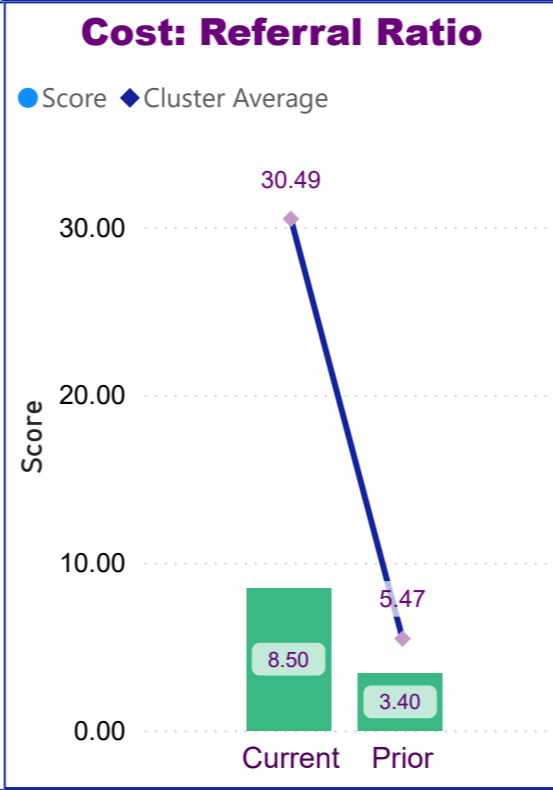
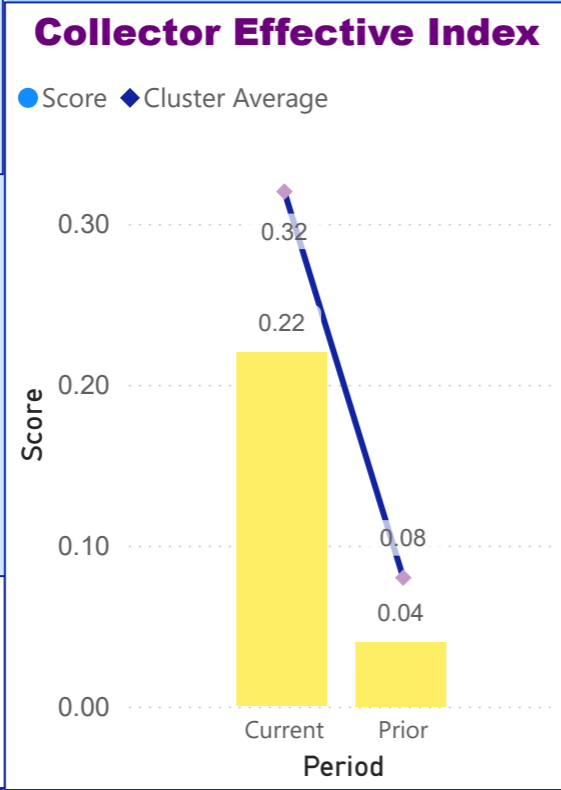
Cluster
2

First-year Resolution Rate
Score Cluster Average
0.11 0.17

Risk Monitor
Score Cluster Average
0.37 0.49

Adjustment Score
Score Cluster Average
41.62 32.02

Discharge Score
Score Cluster Average
1.62 74.97



Spend Efficiency Score

Period	Current Score	Current Cluster Average	Prior Score	Prior Cluster Average	Combined Score	Combined Cluster Average
County	0.21	0.58	0.20	0.49	0.20	0.52
FTB-COD	0.16	0.14	0.14	0.15	0.14	0.15

Population
67,001
Judges
4
Commissioners
0.70

Best Practices Engaged
20/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.22	0.32
Prior	0.04	0.08
Combined	0.05	0.11

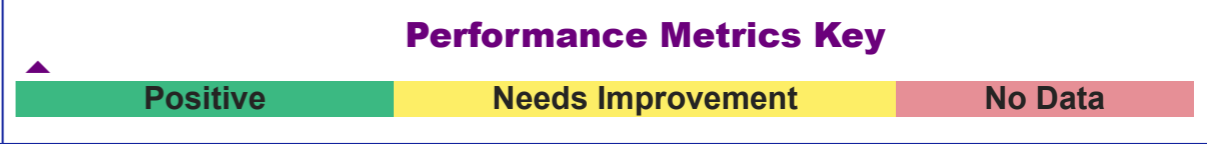
Cost: Referral Ratio

Period	Score	Cluster Average
Current	8.50	30.49
Prior	3.40	5.47
Combined	3.77	8.06

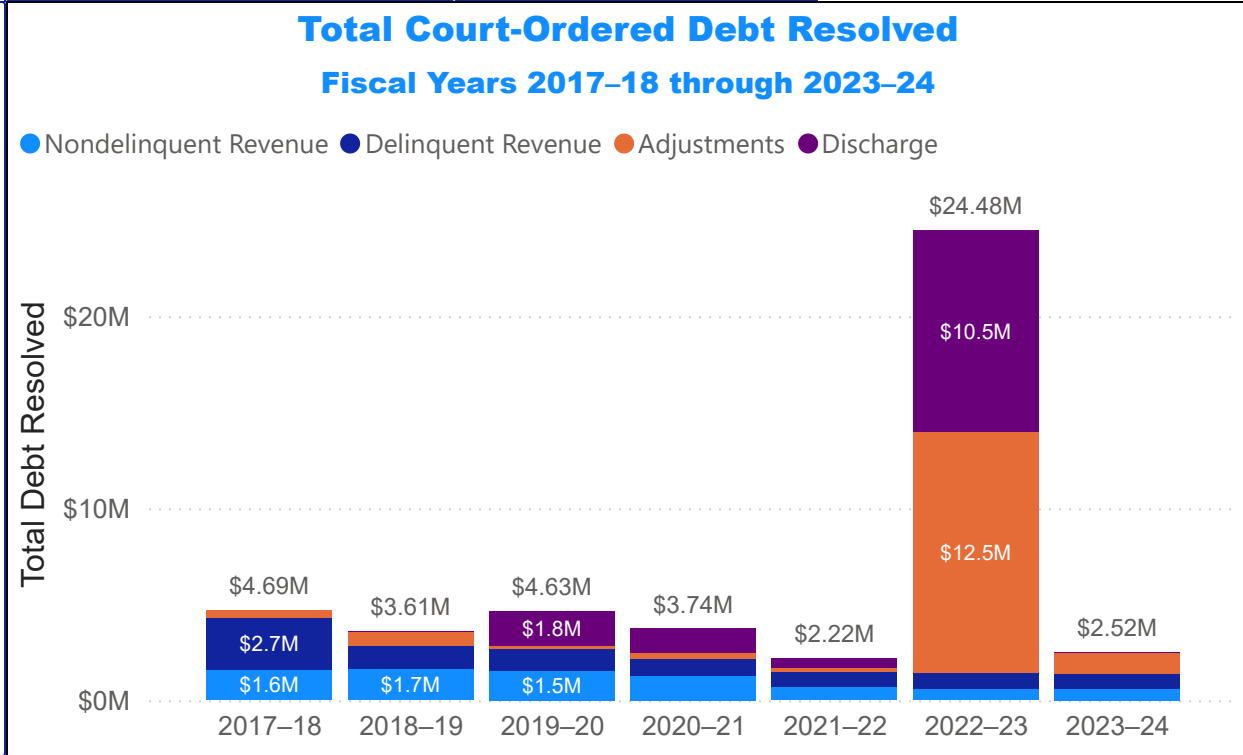
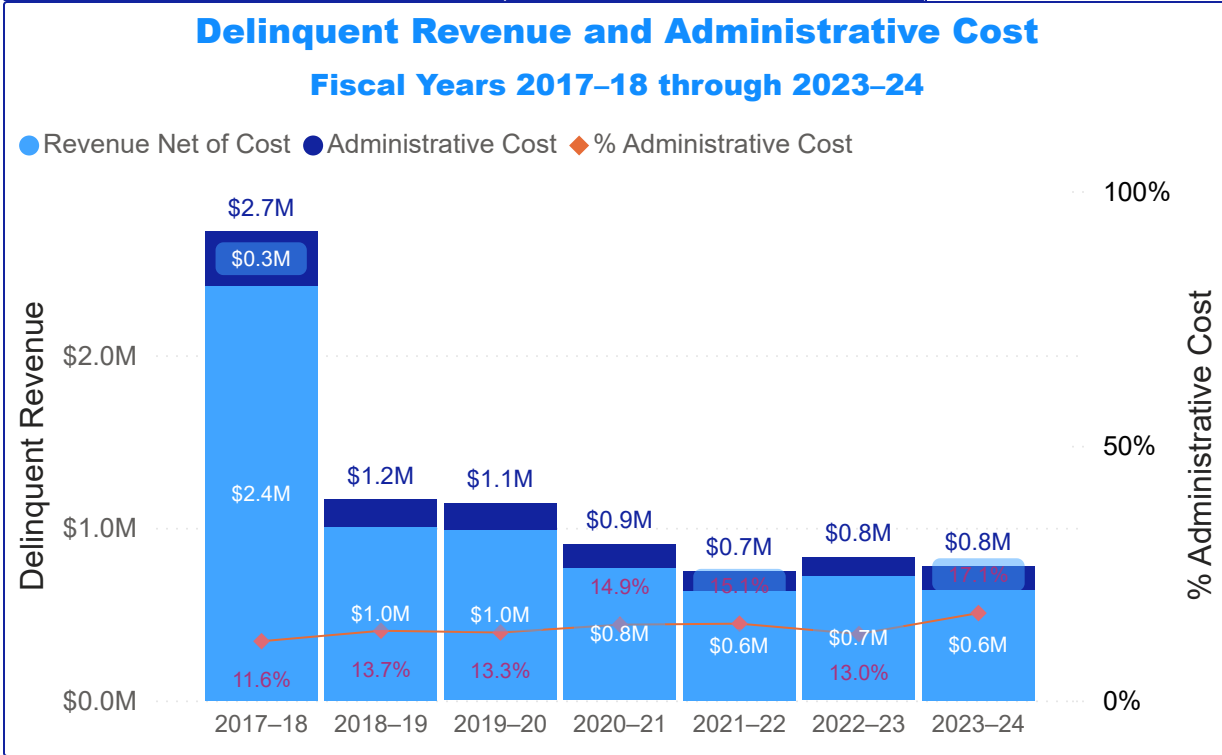
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
12/16



Court Lake ▼	Default Rate			No. of People Served 1,516	No. of Nondelinquent Cases With Payments 4,367	No. of Delinquent Cases Reported 35,329	No. of Delinquent Cases With Payments 1,918
	Current	Prior	Combined				
	10%	16%	13%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	\$86,932	\$298,775	\$18,012	\$60,302	\$32,362	\$83,974	-	-
Private Agency	-	-	-	-	-	\$525,243	-	\$25,404
FTB-COD	\$23,864	\$368,536	\$3,850	\$51,146	\$91,000	\$332,383	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	\$35,402	-	\$17,523
Total	\$110,796	\$667,311	\$21,862	\$111,448	\$123,362	\$977,002	-	\$42,926

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$43,510	175	\$8,615
2 - Written Notice(s)	\$245,709	742	\$49,338
3 - Lobby/Counter	\$38,632	1,918	\$8,614
4 - Skip Tracing	\$57,856	350	\$11,747
5 - FTB-COD	\$78,480	1,176	\$10,999
6 - FTB-IIC	\$0	0	\$0
7 - DL Hold/Suspension	\$0	0	\$0
8 - Private Agency	\$0	0	\$0
9 - Wage/Bank Garnishments & Liens	\$313,920	956	\$43,997
Total	\$778,107	5,317	\$133,310

Lassen: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Lassen County and the County of Lassen. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Lassen collections program, the court has seen a significant decrease in collections for both current and delinquent fines and fees in relation to ability-to-pay petitions. Current cost of living and inflation has dramatically impacted local population as reflected by increased delinquent accounts.

Shortcomings of the court's case management system (CMS) have impacted the program's ability to forward cases to the Franchise Tax Board as well as its ability to differentiate data from new and old debt. Other CMS limitations prevent the court from collecting data in a fashion that complies with reporting criteria. Efforts to generate CMS data for collection activities have been costly resulting in costs exceeding revenue.

The court has put in significant time and funding with contractor assistance to improve CMS reporting capabilities to no avail. Current budget constraints have now put a halt on continued efforts, which were placed on hold in April after several months had already been given to the project(s). County collections is unable to provide case numbers due to limitations within its CMS.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Lassen ▼	\$46,190,909	\$1,408,112	\$66,270	\$116,904	\$181,548	\$1,837,835

Fiscal Year 2023–24 Collections Individual Program Report

Cluster
1

First-year Resolution Rate

Score	Cluster Average
0.01	0.08

Risk Monitor

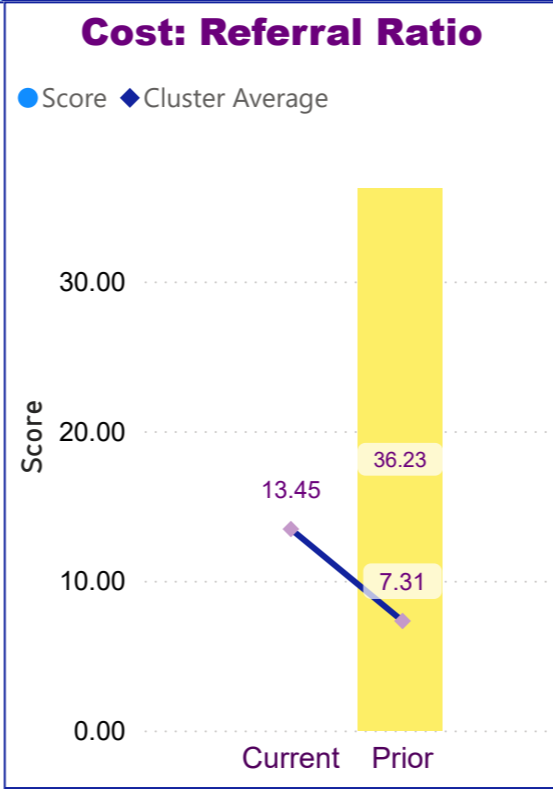
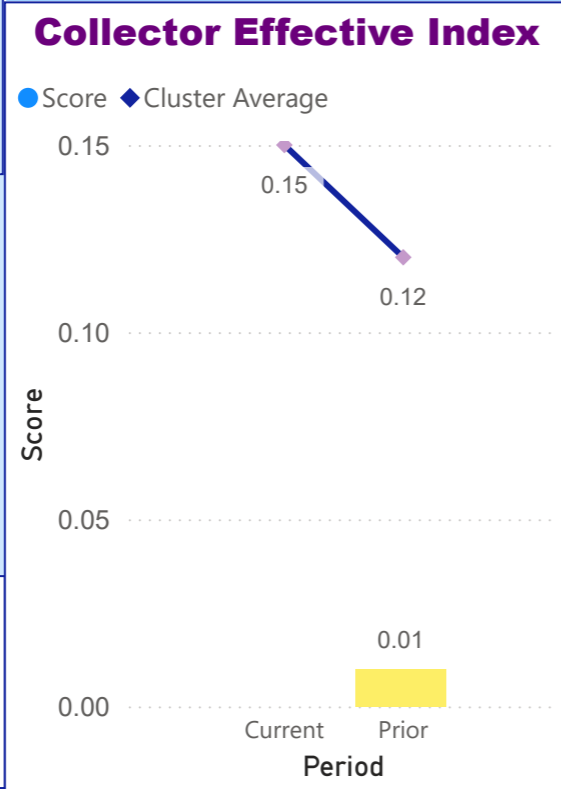
Score	Cluster Average
1.00	0.39

Adjustment Score

Score	Cluster Average
3.76	18.96

Discharge Score

Score	Cluster Average
38.07	15.65



Spend Efficiency Score

Period	Program	Score	Current Cluster Average	Prior Score	Prior Cluster Average	Combined Score	Combined Cluster Average
Court			0.35	1.76	0.22	1.76	0.25

Population
28,197

Judges
2

Commissioners
0.30

Best Practices Engaged
15/21

Collector Effective Index

Period	Score	Cluster Average
Current		0.15
Prior	0.01	0.12
Combined	0.01	0.13

Cost: Referral Ratio

Period	Score	Cluster Average
Current		13.45
Prior	36.23	7.31
Combined	31.38	8.57

Collections Activities Performed
12/16

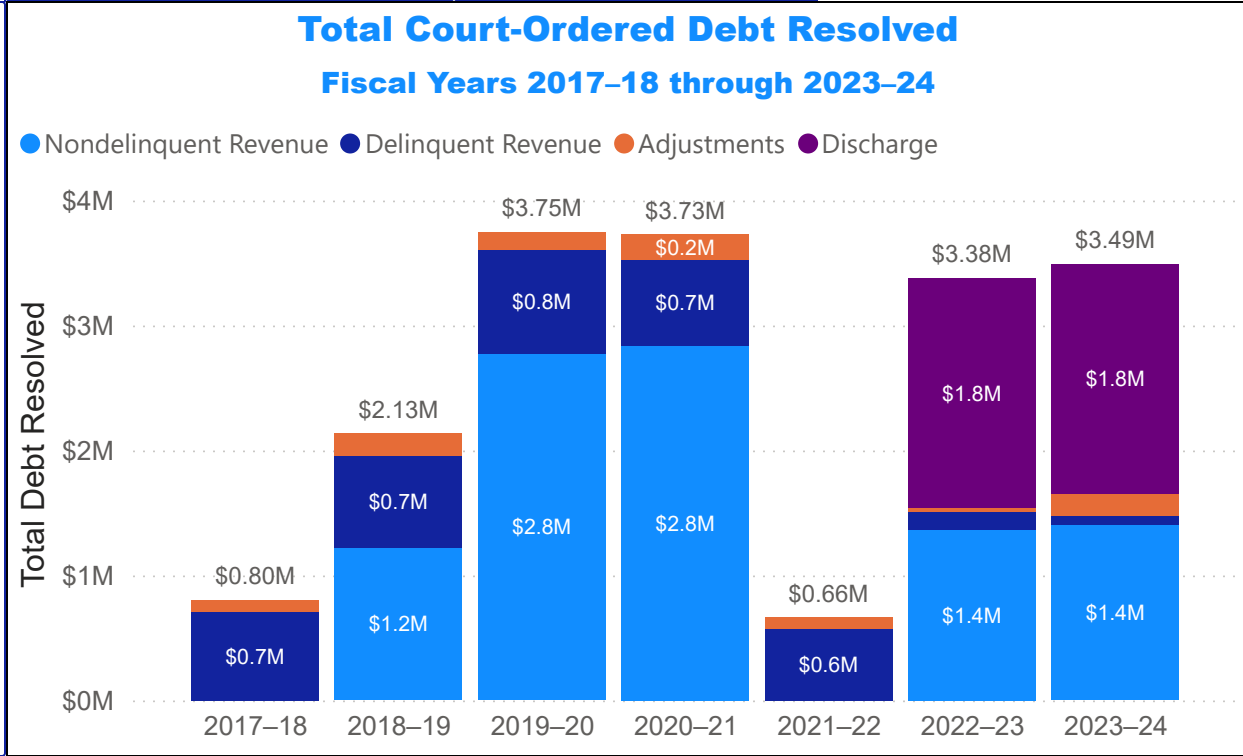
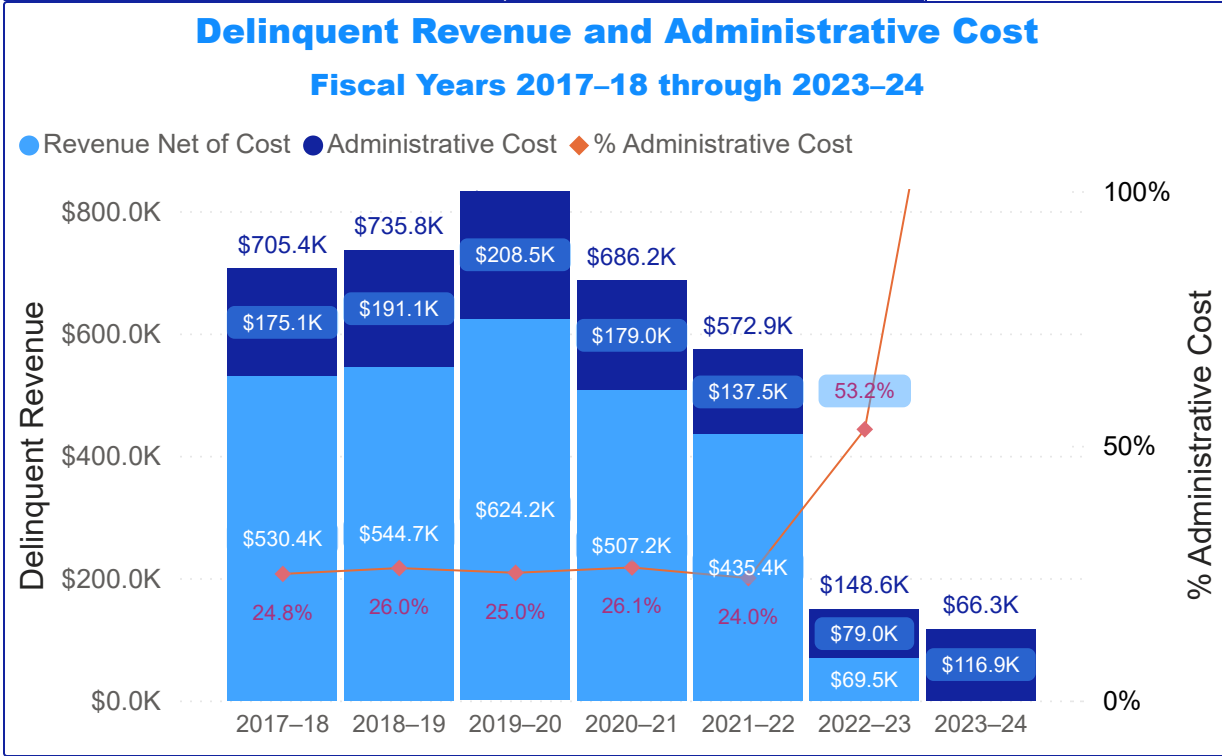
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Performance Metrics Key

▲ Positive	Needs Improvement	No Data
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Court Lassen	Default Rate Current Prior Combined			No. of People Served 307	No. of Nondelinquent Cases With Payments Not Available	No. of Delinquent Cases Reported 3,726	No. of Delinquent Cases With Payments 41
	8%	-	2%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	\$66,270	-	\$116,904	\$4,215	\$177,334	-	\$1,837,835
County	-	-	-	-	-	-	-	-
Private Agency	-	-	-	-	-	-	-	-
FTB-COD	-	-	-	-	-	-	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	\$66,270	-	\$116,904	\$4,215	\$177,334	-	\$1,837,835

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$16,146	404	\$17,334
2 - Written Notice(s)	\$28,381	250	\$68,305
3 - Lobby/Counter	\$21,742	249	\$31,265
4 - Skip Tracing	-	-	-
5 - FTB-COD	-	-	-
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$66,270	903	\$116,904

Los Angeles: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Los Angeles County and the County of Los Angeles. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Los Angeles collections program, the court continued contracting with Linebarger and with Harris & Harris as its primary collection vendors. The Franchise Tax Board’s Court-Ordered Debt (FTB-COD) and Interagency Intercept Collections (IIC) programs serve as secondary collections vendors. The court transfers to the FTB’s IIC program delinquent traffic cases that the primary vendors have attempted to collect on but were unsuccessful. After the implementation of its criminal case management system and successful referral of cases to primary vendors, the court began testing the referral process of delinquent traffic and criminal cases to the FTB-COD program. Cases eligible for referral were identified in the latter part of the fiscal year and cases referred to COD in previous years remained with COD.

County Probation (Probation) is identified as the county’s collection program. Probation has a stand-alone collection program and is not associated with court collection efforts. Non-delinquent collections include the number of cases with payment for both the court and Probation. The number is significantly higher for this reporting period because the court did not have the reporting capability to provide this information in previous years. The adjustment amount of \$981,468, includes \$519,332 in fees repealed under Assembly Bill 199, not reported in the prior year. The amount also includes other court-ordered adjustments to balances due on traffic and criminal cases, as required by legislative changes. The FTB-COD program reported \$151,699 in revenue, net of refunds issued to defendants for overpayments. Also, the manual entry to correct the ending balances resulted in “out of balance” error messages.

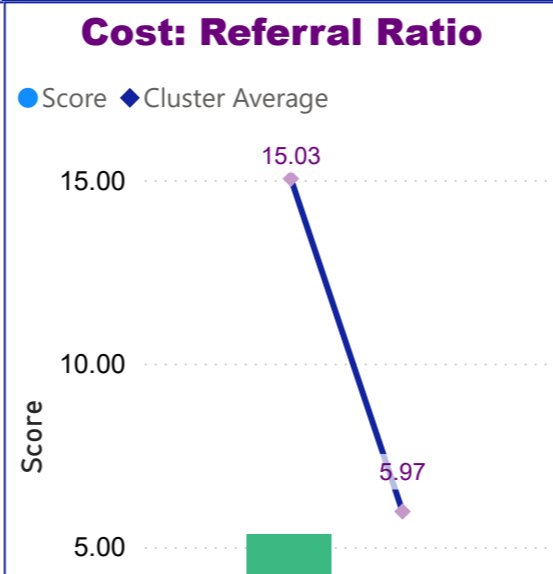
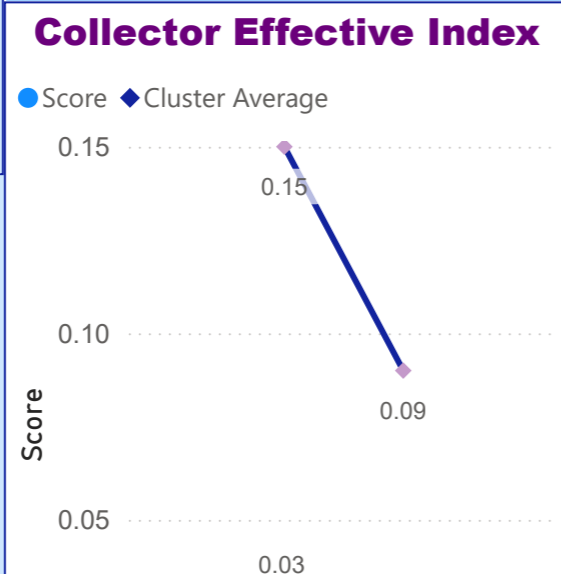
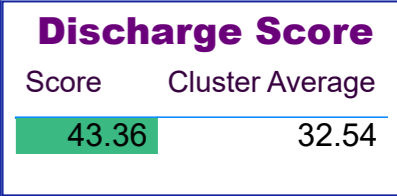
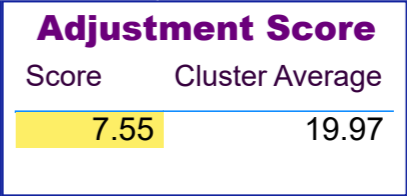
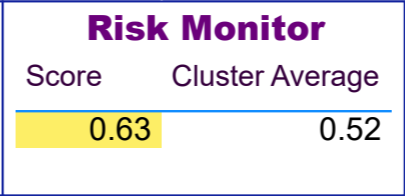
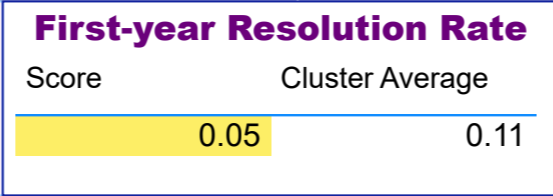
The costs recovered by the court’s program are for court personnel performing ancillary collection activities and is prorated between Current and Prior Periods. The total combined costs of \$2,990,356 exceed gross revenue collected, but court personnel also perform collections activities on cases in the primary vendors’ inventory. In addition, the \$4,861,551 in costs reported in the county’s line are for court positions, also prorated between Current and Prior Periods. The required information pursuant to Government Code § 68514 cannot be fully obtained for this reporting period. Probation is working with the Treasurer and Tax Collector to enhance and provide collections data, as required by statute.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program’s case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Los Angeles ▼	\$1,091,217,684	\$208,025,721	\$23,970,287	\$10,756,495	\$9,517,952	\$54,665,596

Fiscal Year 2023–24
Collections Individual Program Report

Cluster
4



Spend Efficiency Score

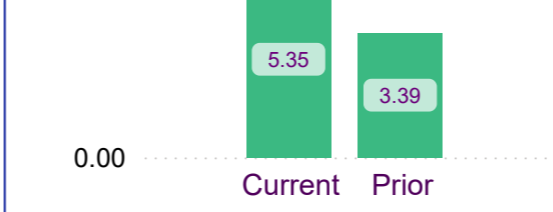
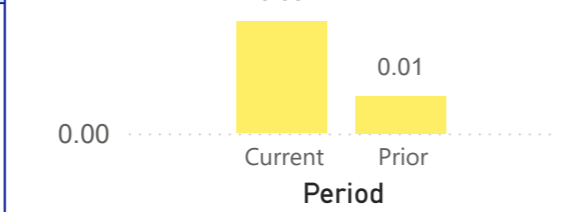
Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	7.26	0.49	7.26	0.50	7.26	0.50
County	5.03	0.65	3.74	1.00	4.08	0.84
Private Agency	0.08	0.16	0.18	0.24	0.13	0.20
FTB-COD		0.15	1.42	0.22	1.42	0.21
FTB-IIC		0.04	0.04	0.04	0.04	0.04

Population
9,824,091

Judges
510

Commissioners
75.30

Best Practices Engaged
19/21



Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

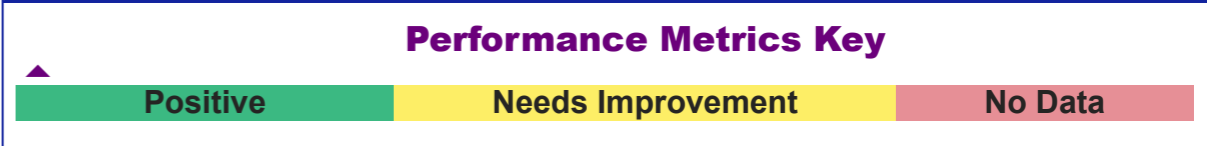
Collections Activities Performed
14/16

Collector Effective Index

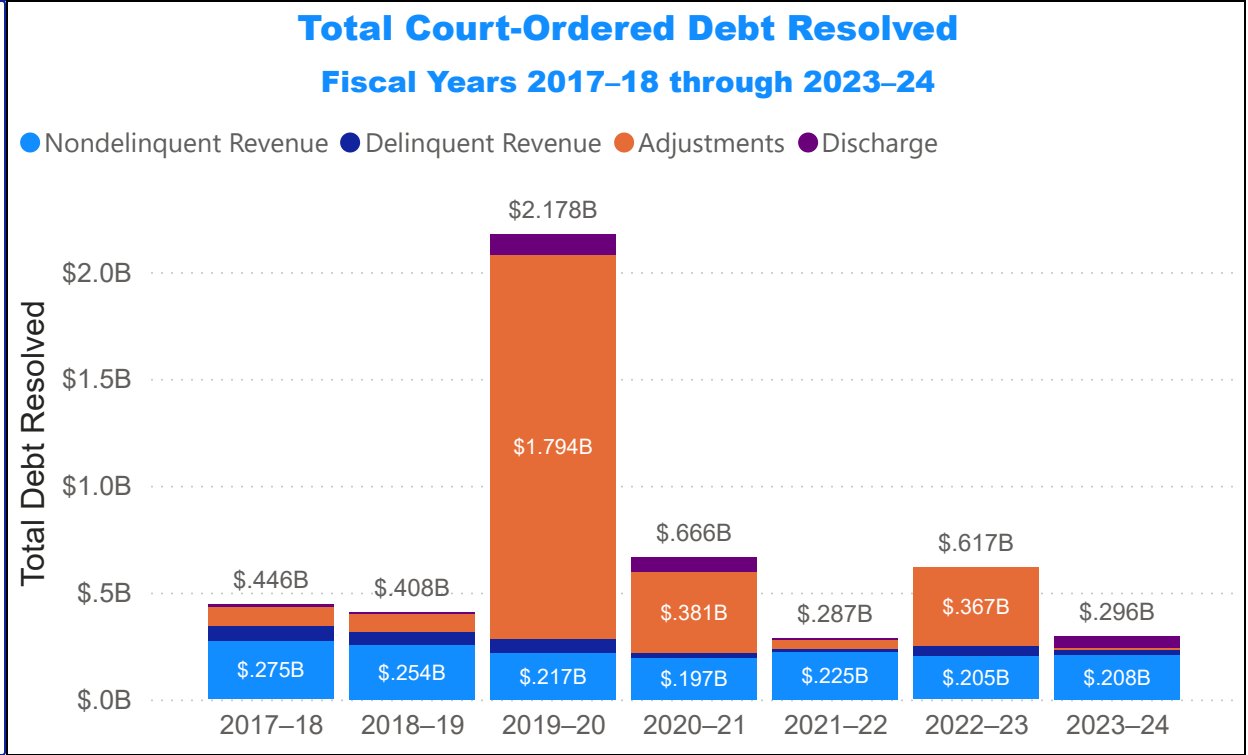
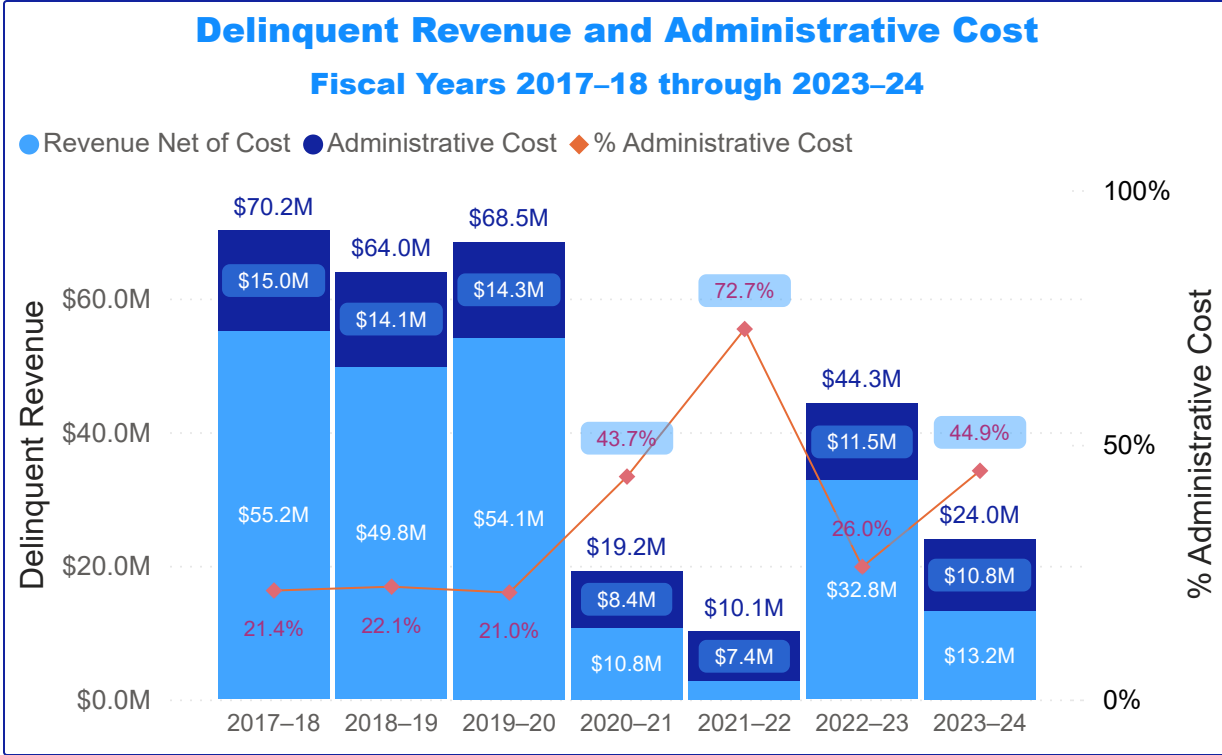
Period	Score	Cluster Average
Current	0.03	0.15
Prior	0.01	0.09
Combined	0.02	0.10

Cost: Referral Ratio

Period	Score	Cluster Average
Current	5.35	15.03
Prior	3.39	5.97
Combined	3.90	7.62



Court Los Angeles	Default Rate Current Prior Combined			No. of People Served 854,966	No. of Nondelinquent Cases With Payments 413,210	No. of Delinquent Cases Reported 2,758,633	No. of Delinquent Cases With Payments 42,977
	8%	4%	5%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$205,356	\$206,449	\$1,491,210	\$1,499,146	\$29,345	\$104,762	-	-
County	\$310,922	\$881,047	\$1,565,004	\$3,296,547	\$211,221	\$550,975	-	-
Private Agency	\$10,042,573	\$9,989,783	\$767,208	\$1,840,497	\$7,102,494	\$981,468	-	\$54,665,596
FTB-COD	-	\$151,699	-	\$214,922	-	\$537,687	-	-
FTB-IIC	-	\$2,182,459	-	\$81,960	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$10,558,851	\$13,411,437	\$3,823,422	\$6,933,073	\$7,343,060	\$2,174,892	-	\$54,665,596

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$11,432,792	160,253	\$1,458,282
2 - Written Notice(s)	\$9,011,368	157,589	\$5,388,092
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$151,699	1,110	\$214,922
6 - FTB-IIC	\$2,182,459	6,702	\$81,960
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$22,778,319	325,654	\$7,143,256

Madera: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Madera County (Court) and the County of Madera (County). This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Madera collections program, Madera County Probation-Revenue Division upgraded their version of their collection system, since the upgrade the County has had issues with the Franchise Tax Board (FTB) module for both the FTB Court-Ordered Debt (FTB-COD) and the Franchise Tax Board Interagency Intercept (FTB-IIC) programs. The County has no collections for the IIC program for fiscal year 2023–24 due to the problem with the system, and the County could not send in an annual file. Also with the FTB-COD program, the County had issues processing a weekly file for new cases. The County’s collection system representative is working with their software vendor to repair the problem. At this time the County is still trying to resolve these issues, which led to a decrease in revenues. Adjustments for County collections relate to Penal Code § 1202.44, Penal Code § 1202.45, and Penal Code § 1203.4 among others. For the Court, under Assembly Bill 2648, the authority to collect the Emergency Medical Air Transportation (EMAT) penalty expired on December 31, 2023. A large discharge from accountability was performed this year. The ability-to-pay program was established in October 2023.

Madera Court does not have an in-house collections program other than setting up installment agreements. After ninety (90) days with no payment, debt is sent to FTB-IIC and a private agency for collections. Any funds received by the Court are on cases that were referred out and subsequently recalled from FTB-IIC and the agency. Madera Court does not currently have functionality in its case management system to track non-delinquent debt totals. The Court has been encouraged to work on a procedure for discharge of debt.

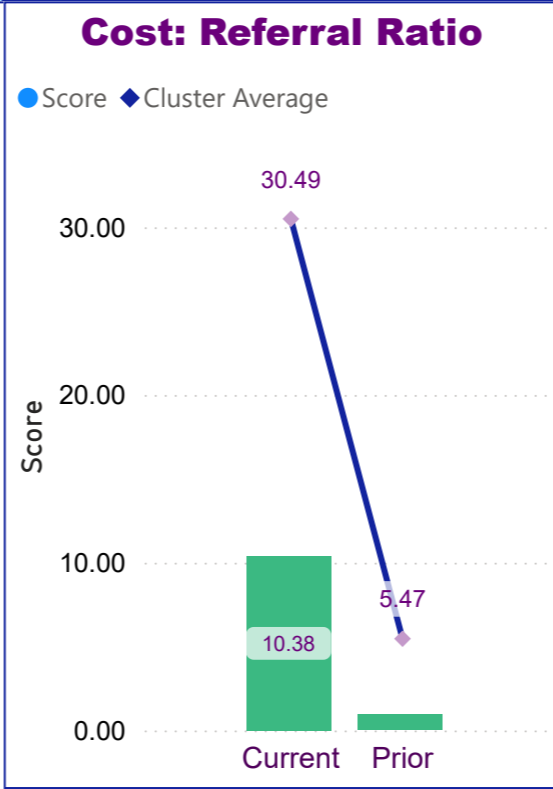
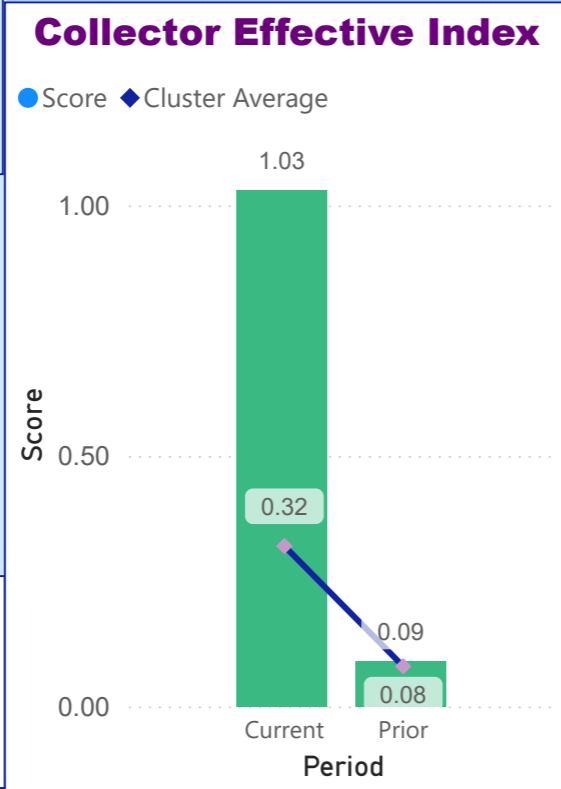
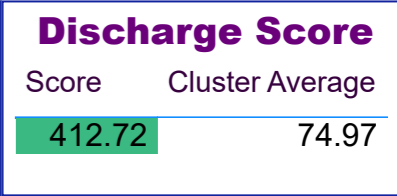
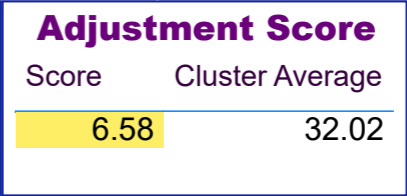
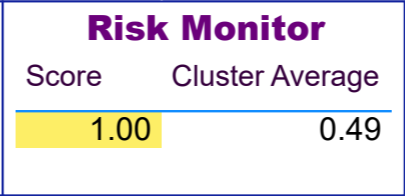
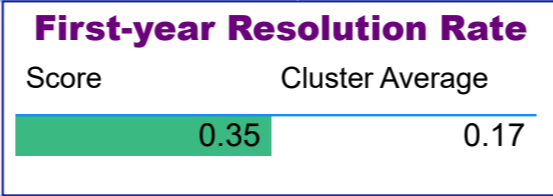
The program's private vendor was subject to ransomware attack in September 2023 which disrupted collection operations, caused loss of access to data, and resulted in permanent termination of services. The Court terminated its agreement with the private collection agency effective June 30, 2024, thus all private agency cases were transferred to the Court collection section until fiscal year 2024–25 when they will be transferred to Linebarger, their new private agency. While the program subsequently contracted with a new private vendor, the attack resulted in a partial suspension of collection operations and the inability to report complete and accurate information, thus private agency collections were down in fiscal year 2023–24.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program’s case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Madera ▼	\$30,206,850	Not Available	\$2,367,440	\$139,011	\$369,019	\$23,150,991

Fiscal Year 2023–24 Collections Individual Program Report

Cluster
2



Spend Efficiency Score

Period Program	Score	Current Cluster Average	Prior Score	Prior Cluster Average	Combined Score	Combined Cluster Average
Private Agency	0.24	0.93	0.24	0.19	0.24	0.28
FTB-COD	0.15	0.14	0.15	0.15	0.15	0.15

Population
159,328

Judges
10

Commissioners
0.50

Best Practices Engaged
19/21

Collector Effective Index

Period	Score	Cluster Average
Current	1.03	0.32
Prior	0.09	0.08
Combined	0.14	0.11

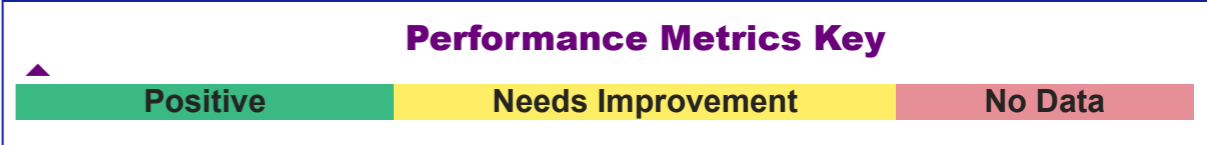
Cost: Referral Ratio

Period	Score	Cluster Average
Current	10.38	30.49
Prior	0.94	5.47
Combined	1.42	8.06

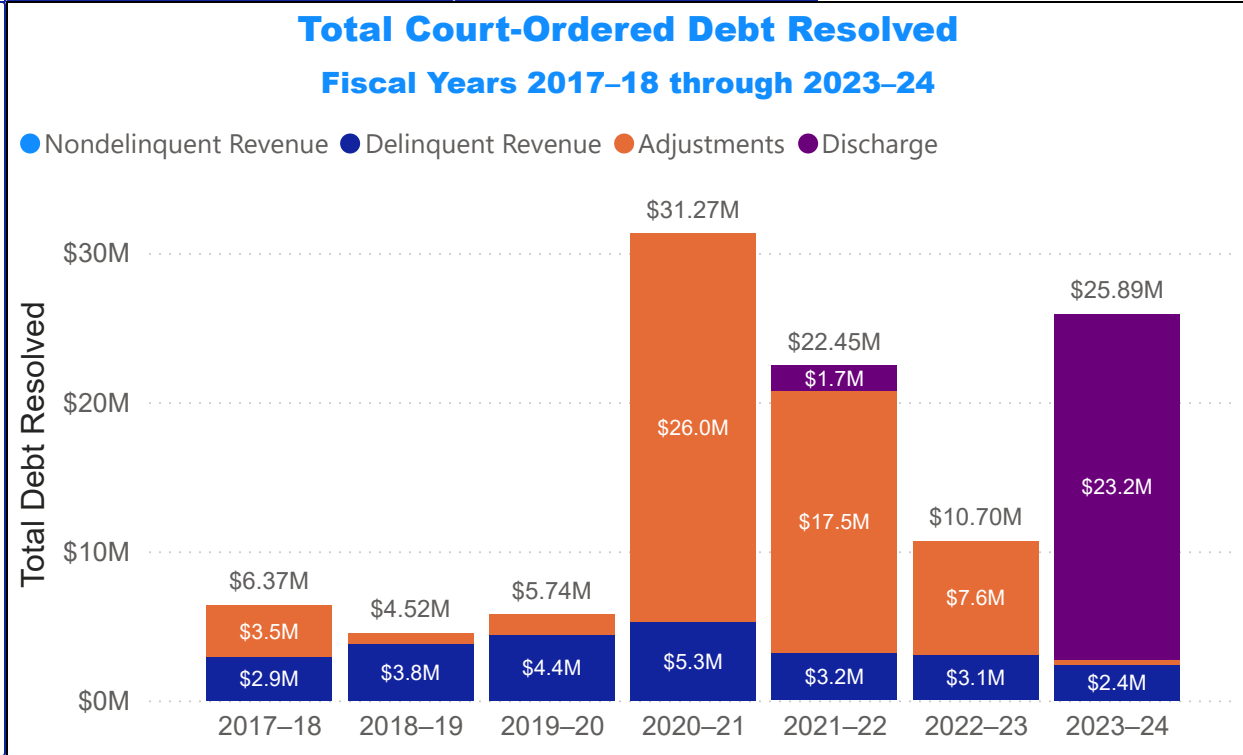
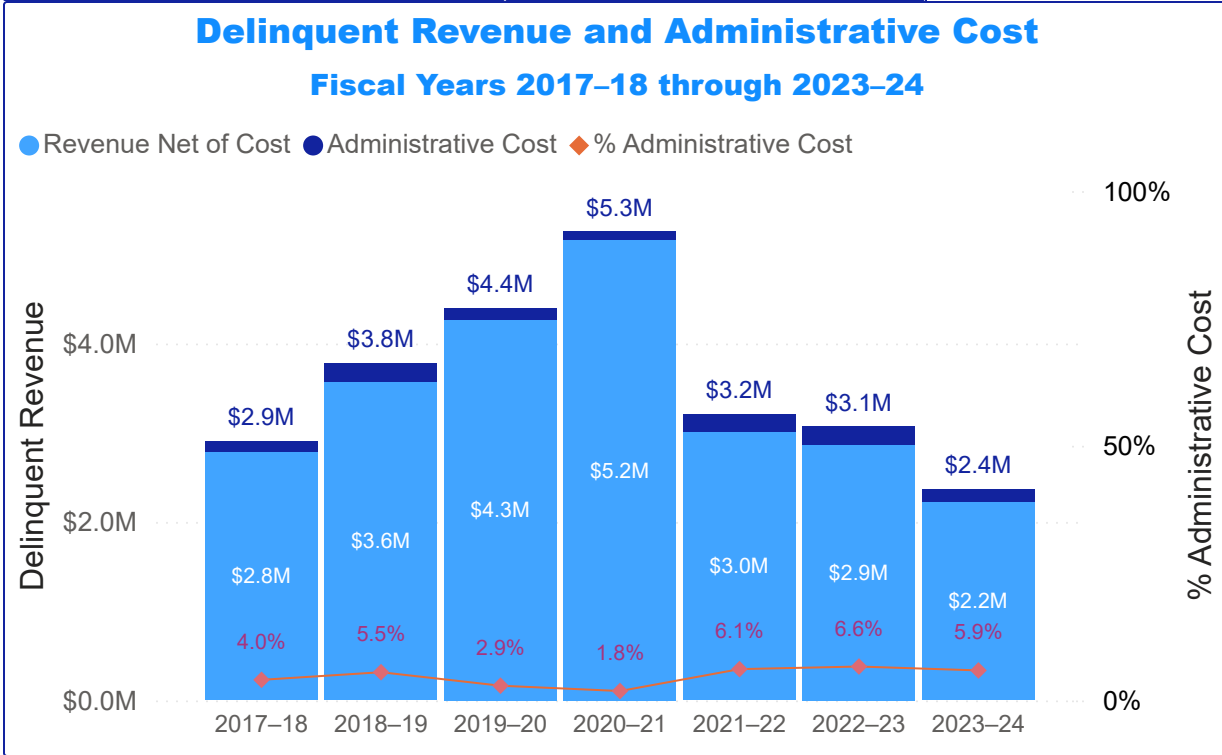
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
16/16



Court Madera	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments Not Available	No. of Delinquent Cases Reported 98,167	No. of Delinquent Cases With Payments 13,708
	Current	Prior	Combined				
	7%	2%	4%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$2,865	\$380	-	-	-	\$656	-	-
County	\$648,727	\$807,225	-	-	\$278,523	\$88,765	-	-
Private Agency	\$6,527	\$23,339	\$1,535	\$5,718	\$4	\$1,071	\$187,112	\$14,985,198
FTB-COD	\$329,308	\$549,069	\$49,397	\$82,361	-	-	-	\$7,978,681
FTB-IIC	-	-	-	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$987,427	\$1,380,013	\$50,932	\$88,079	\$278,527	\$90,492	\$187,112	\$22,963,879

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	\$1,459,197	1,316	\$0
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$878,377	12,287	\$131,758
6 - FTB-IIC	\$0	0	\$0
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$29,866	105	\$7,253
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$2,367,440	13,708	\$139,011

Marin: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Marin County and the County of Marin. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Marin collections program, much of the collection activity data requested is not available in the county program's case management system (CMS) so the data reported is based on best estimates. Also, the court launched a new CMS system in June 2023. An automated interface between the court and county systems was never developed due to the decision that the county program would be closed effective June 30, 2024 and the court would contract with a new, third-party vendor to provide collections services for fiscal year 2024–25. As a result, there were no new referrals to be reported.

The county program's CMS does not have the capability to identify costs by period so total cost were allocated to current period and prior period in proportion to the revenue collected in each period. Due to an automation failure, the county program balances could not be reconciled with the court data for several months. As a result, the county program worked with the Franchise Tax Board (FTB) to pull back cases which limited FTB collections for fiscal year 2023–24. Monthly billing statement generation was also stopped until the problems could be resolved. After repeated failed attempts to correct the data and due to limited resources to continue to effectively staff the county program, it was decided that the program would close by the end of fiscal year 2023–24 and the court would contract with a new third-party vendor to provide collections services for fiscal year 2024–25.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Marin ▼	\$23,919,996	\$5,870,296	\$284,870	\$623,331	\$0	\$7,953,114

Fiscal Year 2023–24 Collections Individual Program Report

Cluster
2

First-year Resolution Rate

Score	Cluster Average
1.00	0.17

Risk Monitor

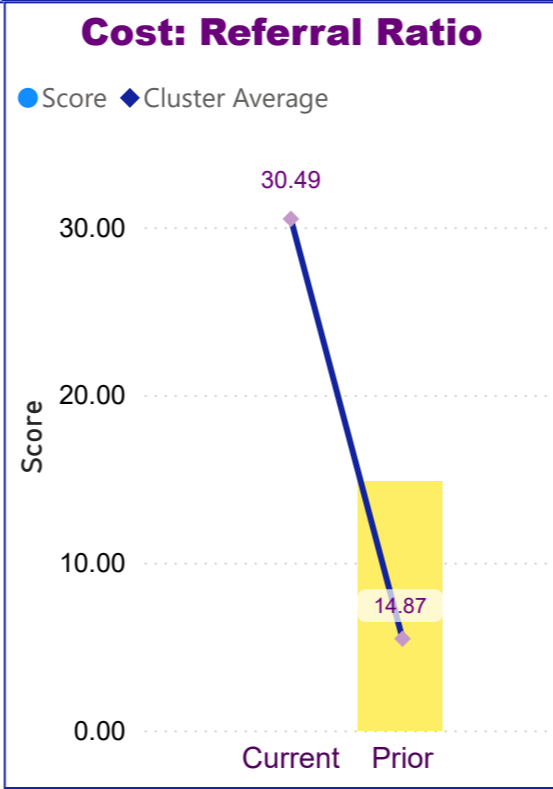
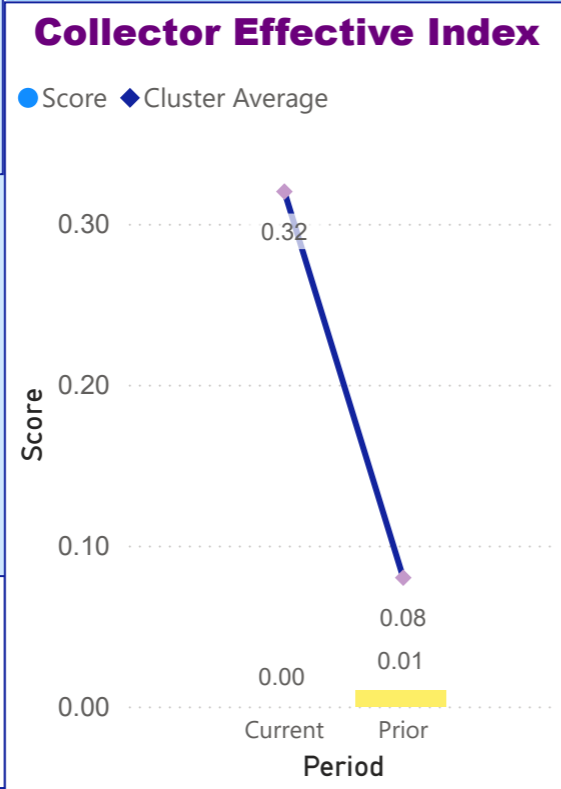
Score	Cluster Average
0.29	0.49

Adjustment Score

Score	Cluster Average
0.00	32.02

Discharge Score

Score	Cluster Average
247.31	74.97



Spend Efficiency Score

Period	Program	Score	Current Cluster Average	Prior Score	Prior Cluster Average	Combined Score	Combined Cluster Average
County			0.58	2.19	0.49	2.19	0.52

Population
252,844

Judges
12

Commissioners
0.30

Best Practices Engaged
21/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.00	0.32
Prior	0.01	0.08
Combined	0.01	0.11

Cost: Referral Ratio

Period	Score	Cluster Average
Current	0.00	30.49
Prior	14.87	5.47
Combined	12.61	8.06

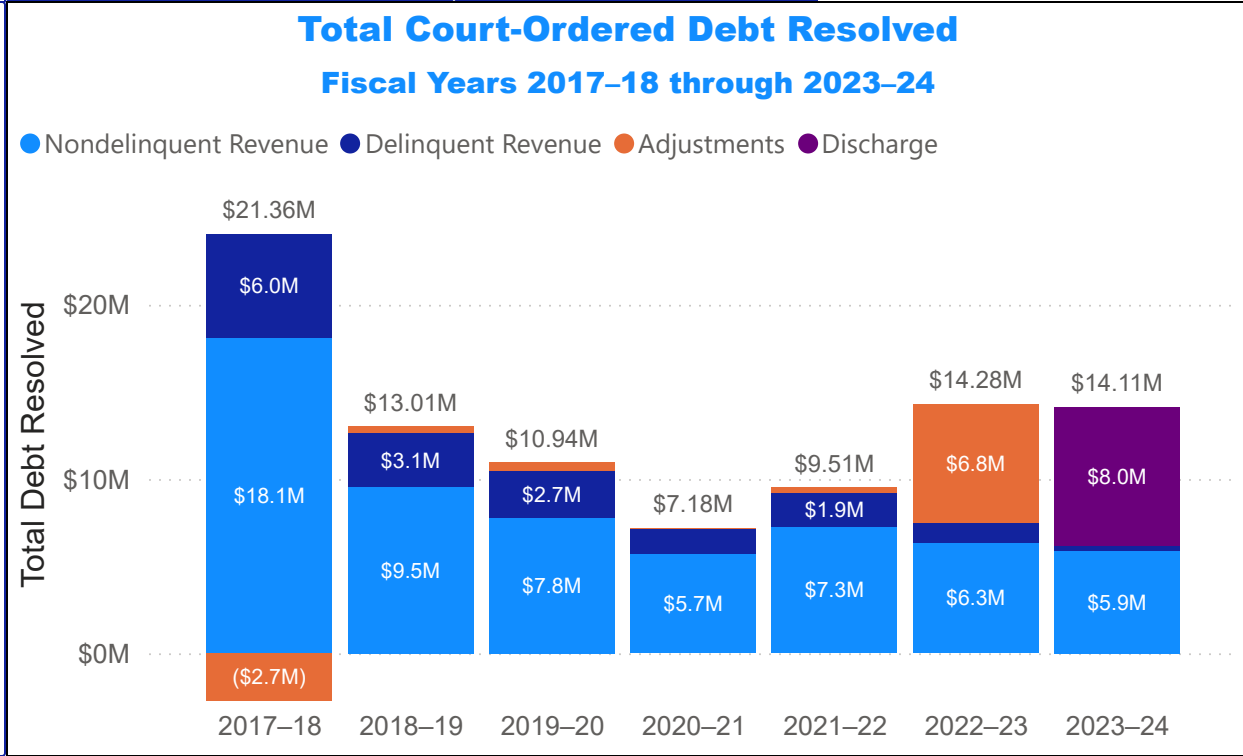
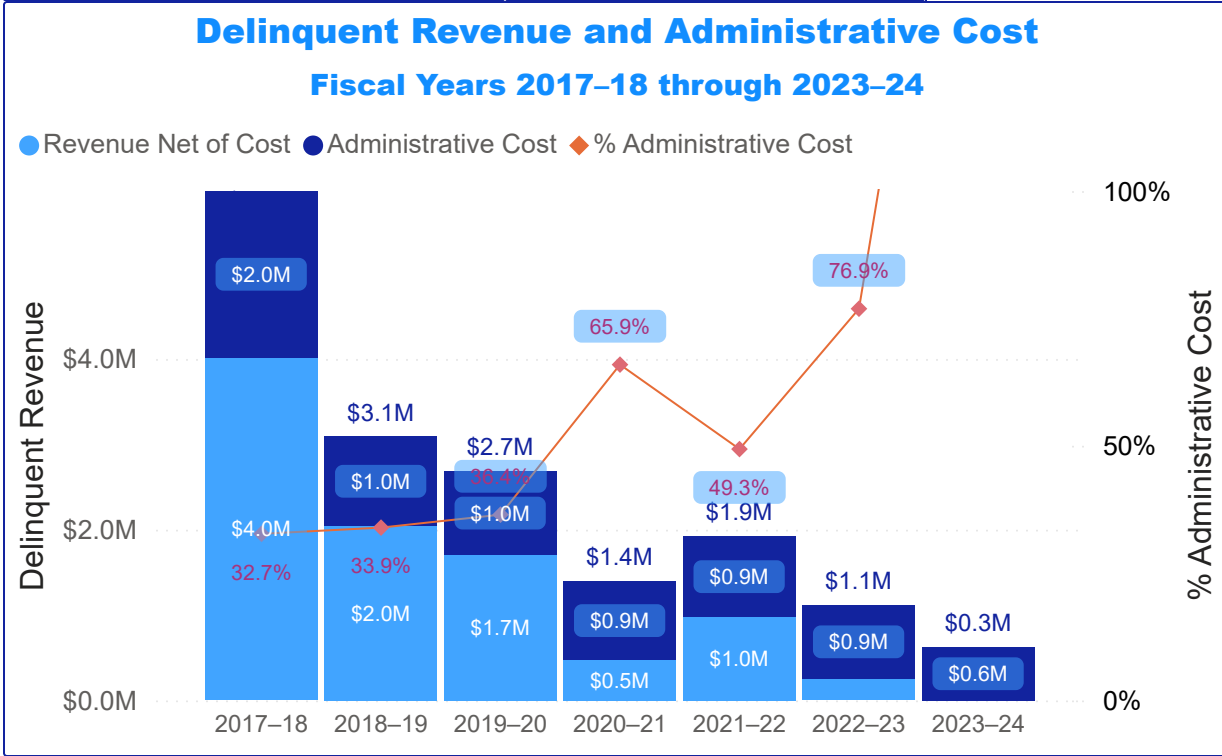
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Performance Metrics Key

▲ Positive	Needs Improvement	No Data
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Court Marin	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 24,623	No. of Delinquent Cases Reported 49,417	No. of Delinquent Cases With Payments 518
	-	4%	4%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	\$0	\$284,870	\$0	\$623,331	\$0	\$0	\$0	\$7,953,114
Private Agency	\$0	-	\$0	-	\$0	-	\$0	-
FTB-COD	\$0	-	\$0	-	\$0	-	\$0	-
FTB-IIC	-	-	-	-	-	-	\$0	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$0	\$284,870	\$0	\$623,331	\$0	\$0	\$0	\$7,953,114

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$280,986	495	\$623,075
2 - Written Notice(s)	\$0	0	\$0
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$3,884	23	\$256
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$284,870	518	\$623,331

Mariposa: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Mariposa County and the County of Mariposa. This report contains available collections information as reported in the Collections Reporting Template (CRT) for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Mariposa collections program, cases were not sent to the Franchise Tax Board's Court-Ordered Debt (FTB-COD) collections program due to the change in law that requires judge's involvement in the referral of cases. This change has led to a stall in the process, while the program implements the new procedure.

This was the program's first full year with Tyler, their new case management system (CMS). The program believes they have reporting sorted out and can now focus on actual collections. Staff changes within the county led to fewer account referrals to the FTB-COD program, but new staff has been trained and collections is expected to increase for fiscal year 2024–25.

The county is unable to track information to accurately report collections activities and default information as required by Government Code § 68514. Next year, the county program may work on transitioning to a new financial system to improve data tracking and reporting.

As part of their ongoing data clean-up, required by the recent systems conversion, the court modified beginning balances for case count and value to reconcile with their CMS. The out of balance reflected in the victim restitution section is caused by a manual entry that overrides the CRT formula, but is correct and reconciles to the county's CMS.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Mariposa ▼	\$7,491,055	\$438,732	\$311,937	\$203,548	\$206,147	\$12,590

Fiscal Year 2023–24
Collections Individual Program Report

Cluster
1

First-year Resolution Rate

Score	Cluster Average
0.14	0.08

Risk Monitor

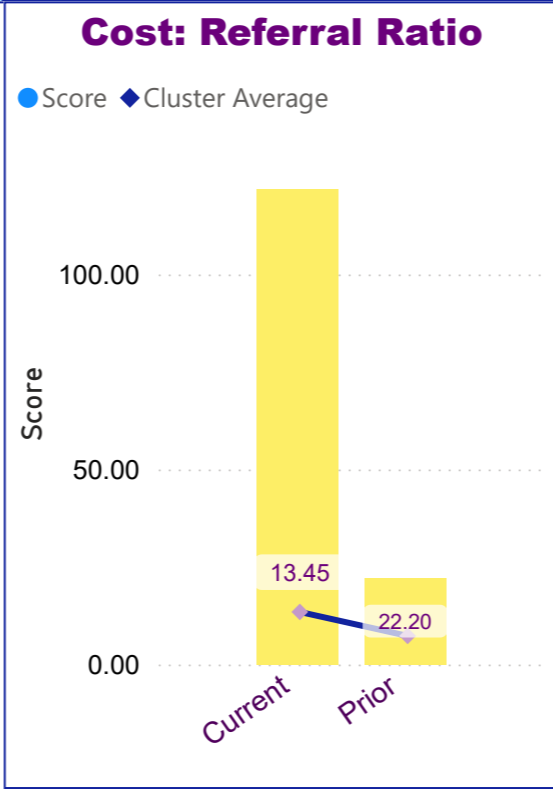
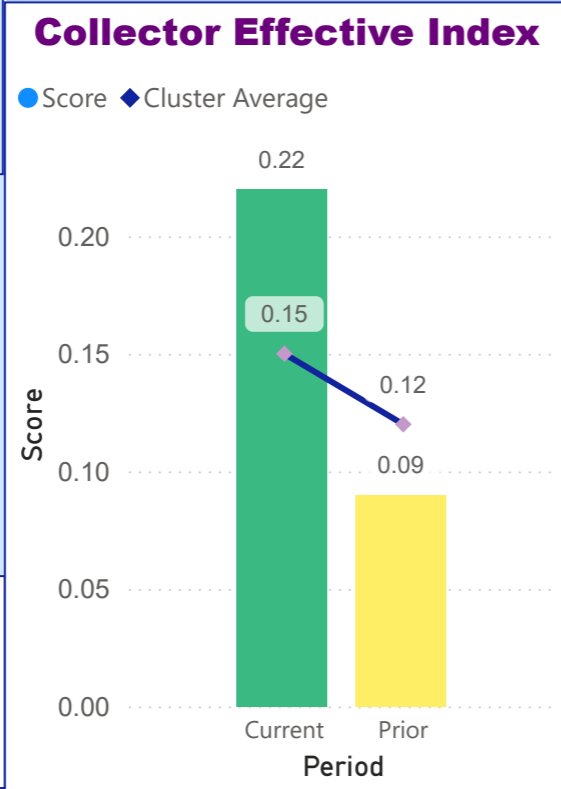
Score	Cluster Average
0.40	0.39

Adjustment Score

Score	Cluster Average
25.70	18.96

Discharge Score

Score	Cluster Average
1.57	15.65



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	1.29	0.35	1.20	0.22	1.25	0.25
County	1.18	1.18	0.64	0.64	0.78	0.78
FTB-COD		0.23	0.20	0.19	0.23	0.19
FTB-IIC			0.11	0.09	0.11	0.09

Population
16,966

Judges
2

Commissioners
0.30

Best Practices Engaged
21/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.22	0.15
Prior	0.09	0.12
Combined	0.10	0.13

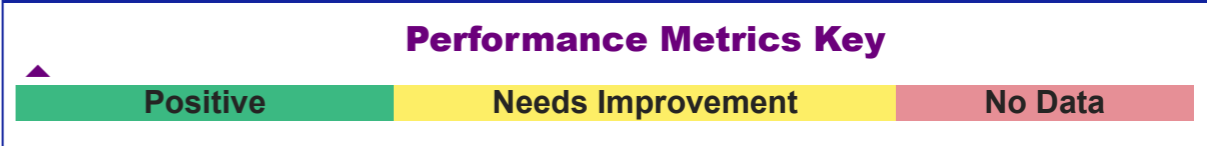
Cost: Referral Ratio

Period	Score	Cluster Average
Current	121.78	13.45
Prior	22.20	7.31
Combined	33.91	8.57

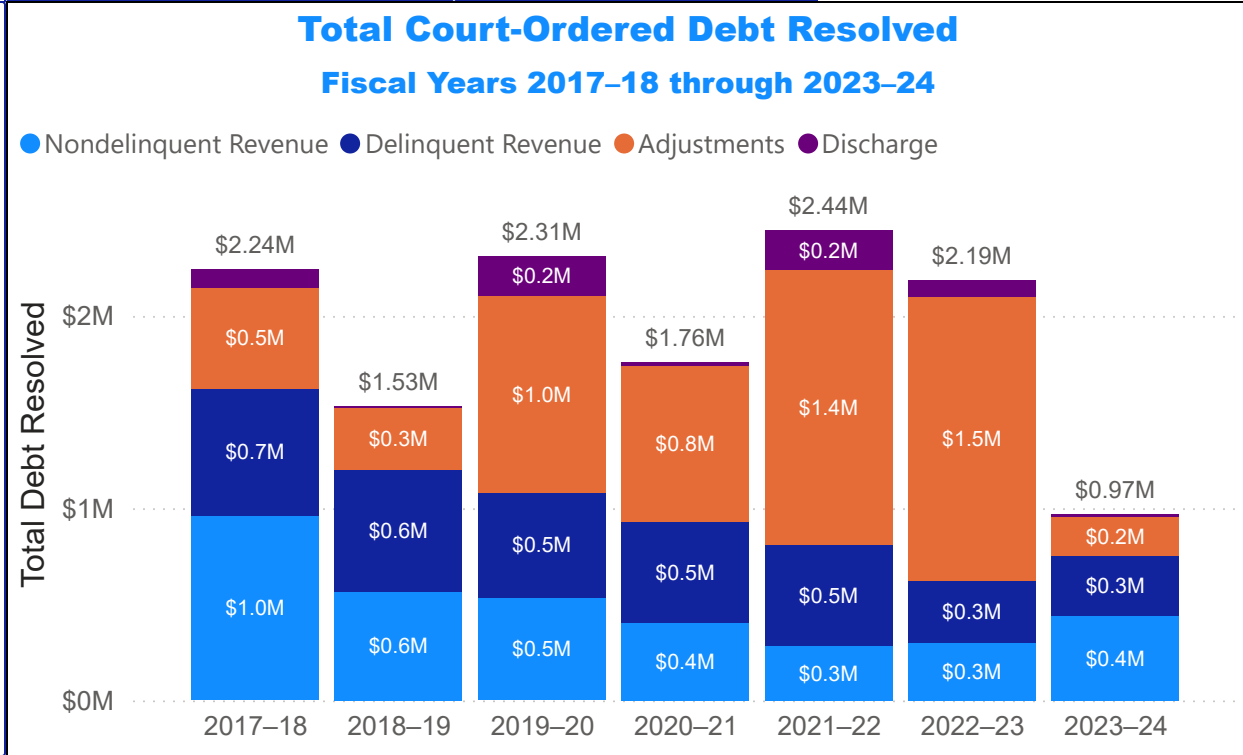
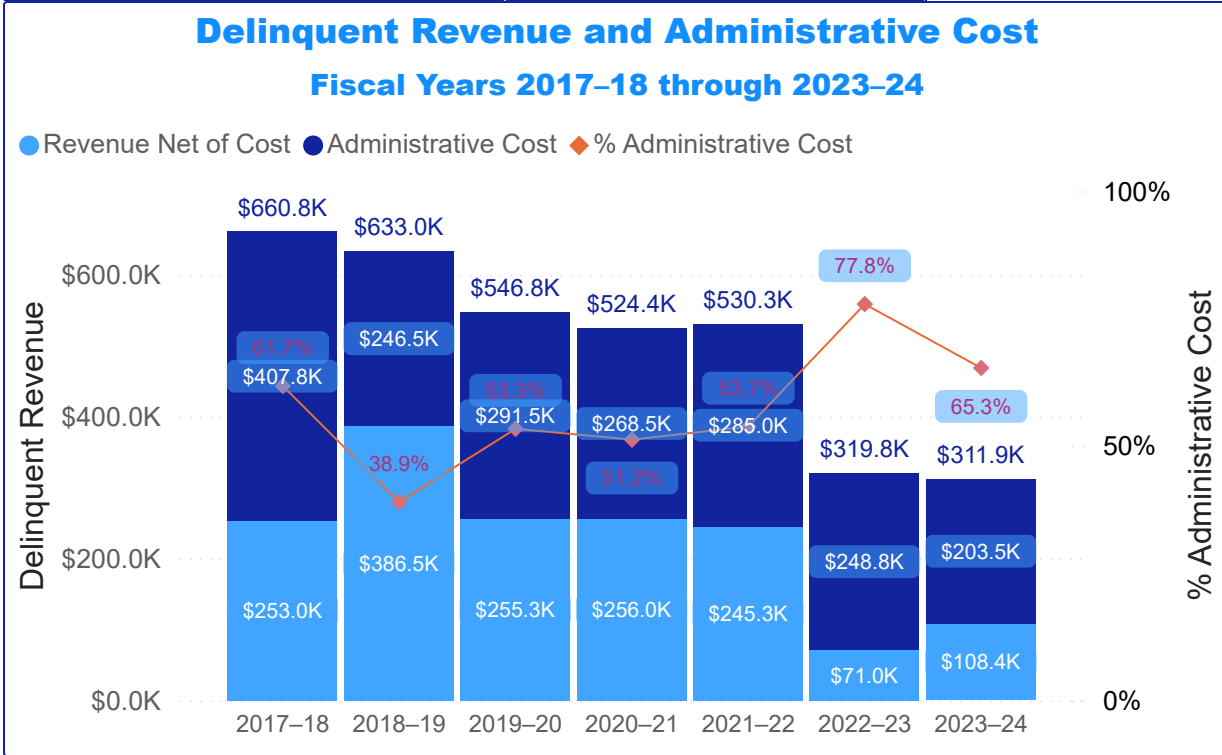
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
14/16



Court <input type="text" value="Mariposa"/>	Default Rate			No. of People Served 569	No. of Nondelinquent Cases With Payments 1,312	No. of Delinquent Cases Reported 6,002	No. of Delinquent Cases With Payments 625
	Current	Prior	Combined				
	16%	43%	38%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$55,571	\$59,767	\$71,837	\$71,836	\$6,398	\$120,956	-	\$0
County	\$8,236	\$23,441	\$9,707	\$14,987	-	-	-	\$12,590
Private Agency	-	\$0	-	\$0	-	\$0	-	\$0
FTB-COD	\$0	\$137,533	\$4,434	\$27,822	\$6,937	\$71,856	-	\$0
FTB-IIC	\$0	\$27,389	-	\$2,925	-	\$0	-	\$0
Intra-branch	\$0	\$0	\$0	\$0	\$0	\$0	-	\$0
Other	-	-	-	-	-	-	-	-
Total	\$63,807	\$248,130	\$85,978	\$117,570	\$13,335	\$192,812	-	\$12,590

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$30,292	66	\$36,502
2 - Written Notice(s)	\$48,793	69	\$49,452
3 - Lobby/Counter	\$36,570	64	\$44,383
4 - Skip Tracing	\$31,360	67	\$38,030
5 - FTB-COD	\$137,533	185	\$32,256
6 - FTB-IIC	\$27,389	51	\$2,925
7 - DL Hold/Suspension	\$0	0	\$0
8 - Private Agency	\$0	0	\$0
9 - Wage/Bank Garnishments & Liens	\$0	0	\$0
Total	\$311,937	502	\$203,548

Mendocino: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Mendocino County and the County of Mendocino. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Mendocino collections program, the county program was unable to report in fiscal year 2022–23 due to major shifts in staffing roles after the consolidation of county departments. Due to collections software limitations the county program is unable to report case count this fiscal year, and is working with the software vendor to correct the issue for the next annual report. County receivables continue to decline after legislative changes removing administrative fees and the primary collection responsibility being shifted back to the court. The revised memorandum of understanding (MOU) shifts county focus to victim restitution.

The court program is reporting all financial activity on the court program line including cases assigned to the Franchise Tax Board (FTB). The court is unable to separately track adjustments and discharges to individual programs. Additional detail about the individual program collection activity is reported on the Contact and Other Information sheet. Victim restitution is referred to the county collection program and those values are reported below.

In fiscal year 2023–24, the court and county collections department agreed to new terms and conditions in a revised MOU. The MOU was executed by the Board of Supervisors for approval on July 23, 2024. The court began referring cases to the FTB and implemented a discharge of accountability program for cases deemed uncollectable.

The county program includes victim restitution in the fines and fees section for current and prior period reporting totals. The county balance of victim restitution is \$3,368,348 is approximately 38 percent of the county receivable ending balance due at the end of the reporting period.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Mendocino ▼	\$14,960,560	\$2,843,642	\$1,539,803	\$335,505	\$3,173,287	\$5,170,705

Fiscal Year 2023–24 Collections Individual Program Report

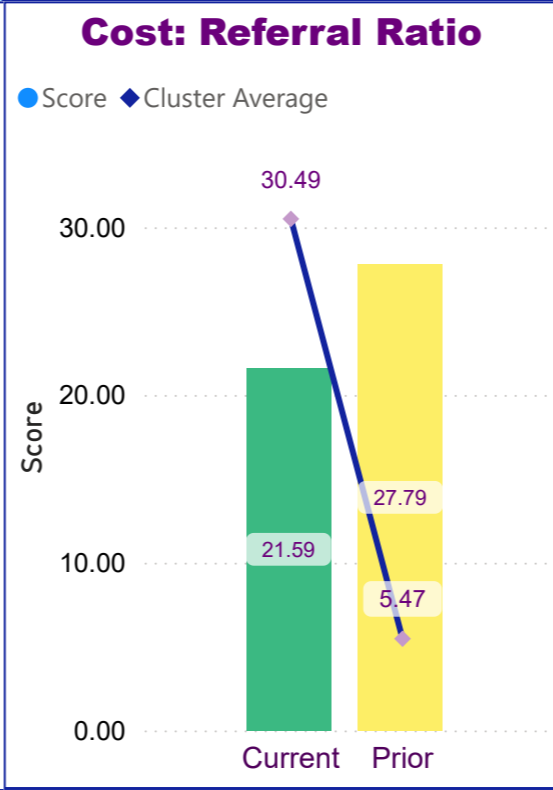
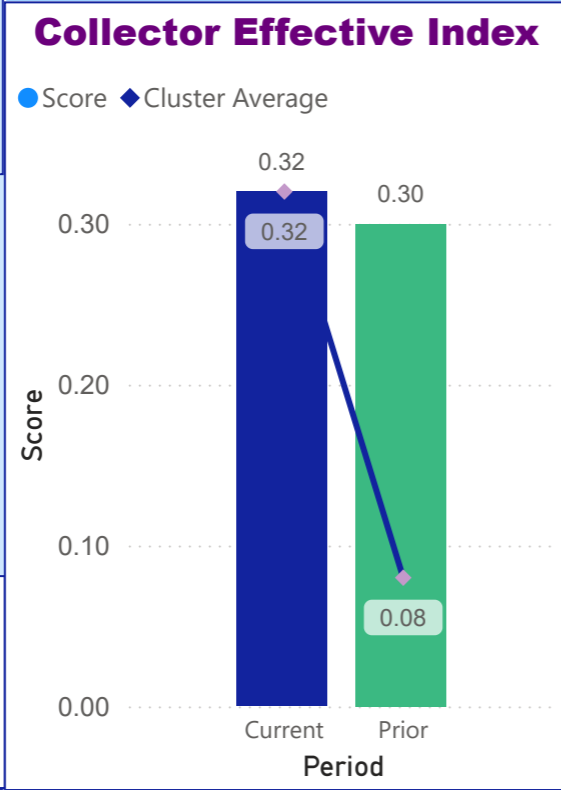
Cluster
2

First-year Resolution Rate
Score Cluster Average
0.34 0.17

Risk Monitor
Score Cluster Average
0.41 0.49

Adjustment Score
Score Cluster Average
127.73 32.02

Discharge Score
Score Cluster Average
208.12 74.97



Spend Efficiency Score

Period	Score	Current Cluster Average	Prior Score	Prior Cluster Average	Combined Score	Combined Cluster Average
Court	0.25	0.36	0.25	0.27	0.25	0.31
County	0.12	0.58	0.13	0.49	0.13	0.52

Population
89,476
Judges
8
Commissioners
0.40

Best Practices Engaged
19/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.32	0.32
Prior	0.30	0.08
Combined	0.31	0.11

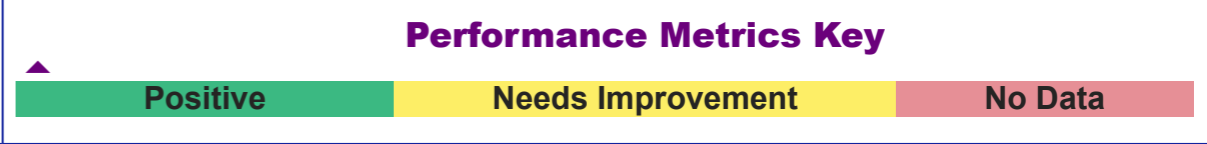
Cost: Referral Ratio

Period	Score	Cluster Average
Current	21.59	30.49
Prior	27.79	5.47
Combined	24.94	8.06

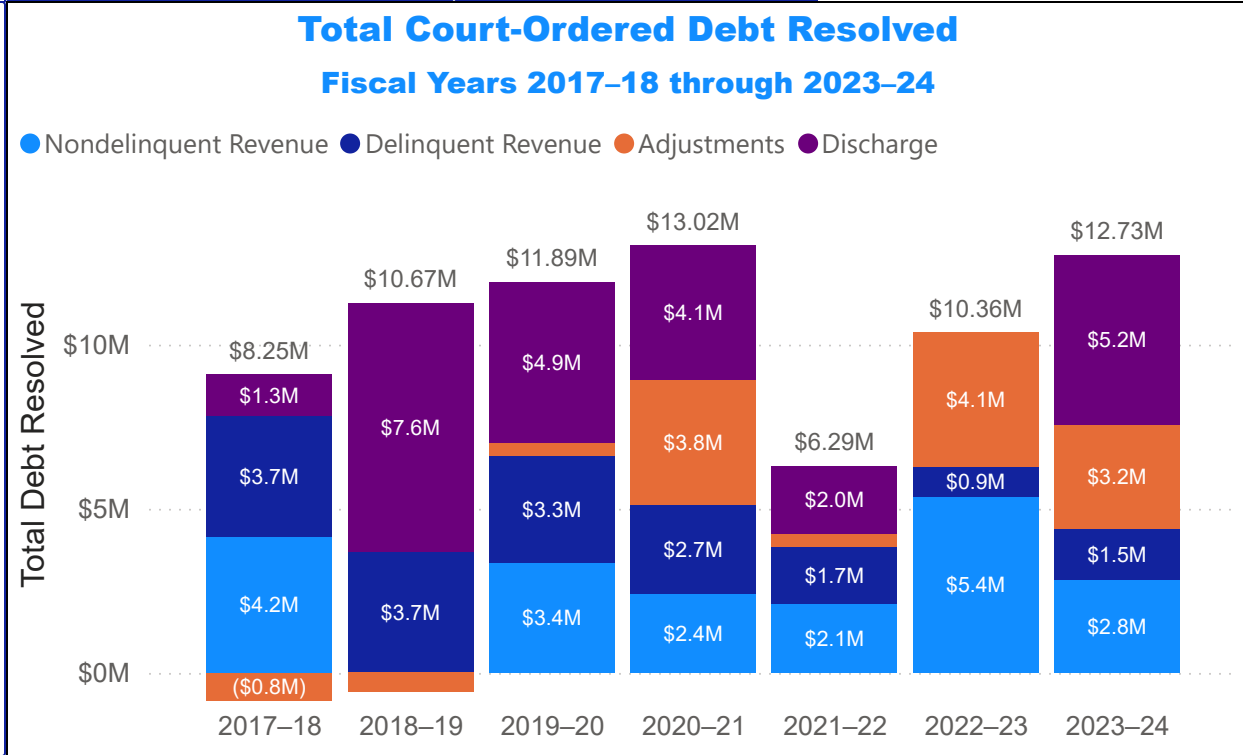
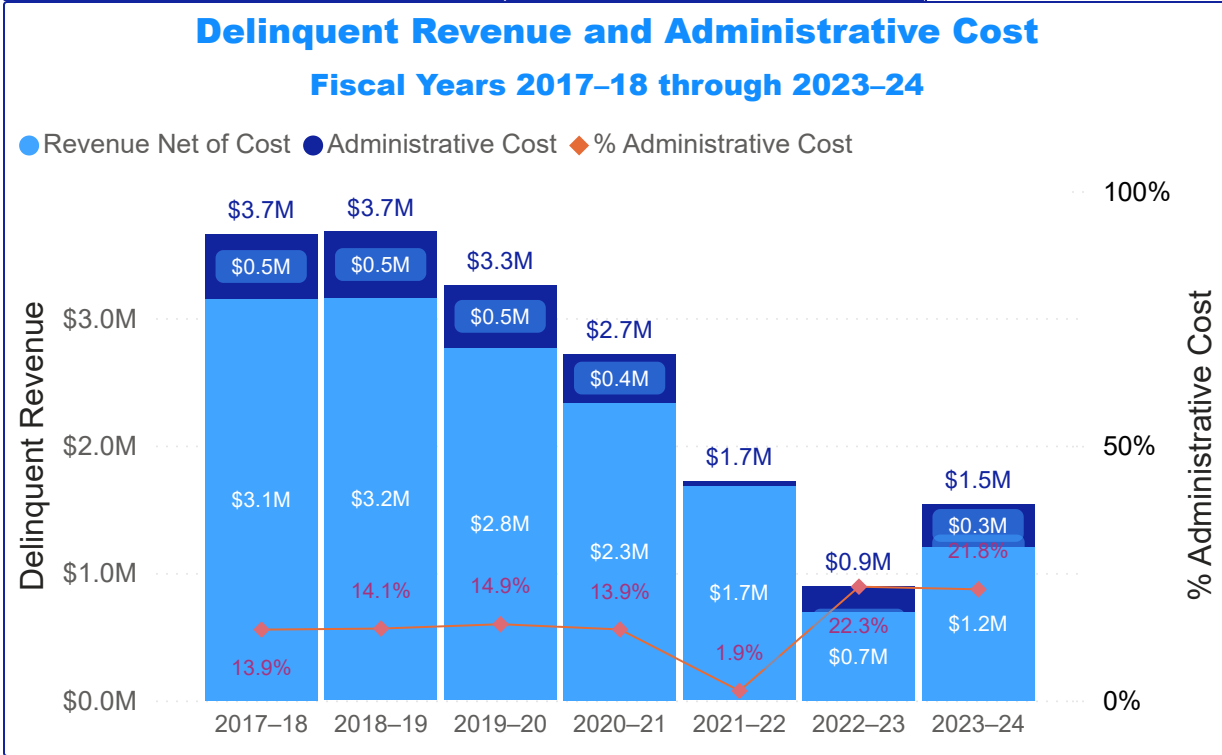
Dashboard Comments

The Cost Referral Ratio reflects “Needs Improvement”. The Cost Ratio score is expected to improve in 2024-25 as receivables increase from the full implementation of the court COD program, expansion of IIC program, and costs being stabilized following the start-up of the court program.

Collections Activities Performed
13/16



Court Mendocino	Default Rate		No. of People Served	No. of Nondelinquent Cases With Payments	No. of Delinquent Cases Reported	No. of Delinquent Cases With Payments
	Current	Prior				
	16%	64%	24%			



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$517,463	\$574,898	\$130,569	\$145,061	\$510,521	\$567,185	\$146,274	\$162,509
County	\$24,571	\$422,871	\$2,994	\$56,881	\$481,513	\$1,614,069	\$0	\$4,861,922
Private Agency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FTB-COD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FTB-IIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intra-branch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$542,034	\$997,769	\$133,563	\$201,942	\$992,034	\$2,181,254	\$146,274	\$5,024,431

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$0	0	\$0
2 - Written Notice(s)	\$143,710	0	\$19,160
3 - Lobby/Counter	\$941,078	3,664	\$271,337
4 - Skip Tracing	\$0	0	\$0
5 - FTB-COD	\$163,816	100	\$22,351
6 - FTB-IIC	\$279,535	359	\$20,861
7 - DL Hold/Suspension	\$0	0	\$0
8 - Private Agency	\$11,663	0	\$1,796
9 - Wage/Bank Garnishments & Liens	\$0	0	\$0
Total	\$1,539,802	4,123	\$335,505

Merced: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Merced County and the County of Merced. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below. ¹

Performance

According to the Merced collections program, the court adopted Standing Order 2024–02 to eliminate all civil assessments previously assessed and this adjustment is included. The program's private vendor GC Services was subject to ransomware attack in September 2023 which disrupted collection operations, caused loss of access to data, and resulted in permanent termination of services. While the program has subsequently contracted with a new private vendor, the attack resulted in a partial suspension of collection operations and the inability to report complete and accurate information. In addition and with the return of old debt from GC Services to the court, the court discharged 27,379 cases totalling \$19.7 million.

The court is unable to determine the number of cases on the Contact and Other Information worksheet. The number of cases identified are provided by the private agency and the court's internal notice report.

All Franchise Tax Board Court-Orderd Debt (FTB-COD) and third party cases were returned to the court at the end of December 2023. The court is transitioning the cases older than one year to Linebarger & Associates which will be the new third party vendor. Linebarger will submit cases to FTB-COD on behalf of the court in fiscal year 2024–25.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Merced ▼	\$79,229,538	\$5,814,540	\$2,100,232	\$490,208	\$7,365,302	\$19,761,884

Fiscal Year 2023–24 Collections Individual Program Report

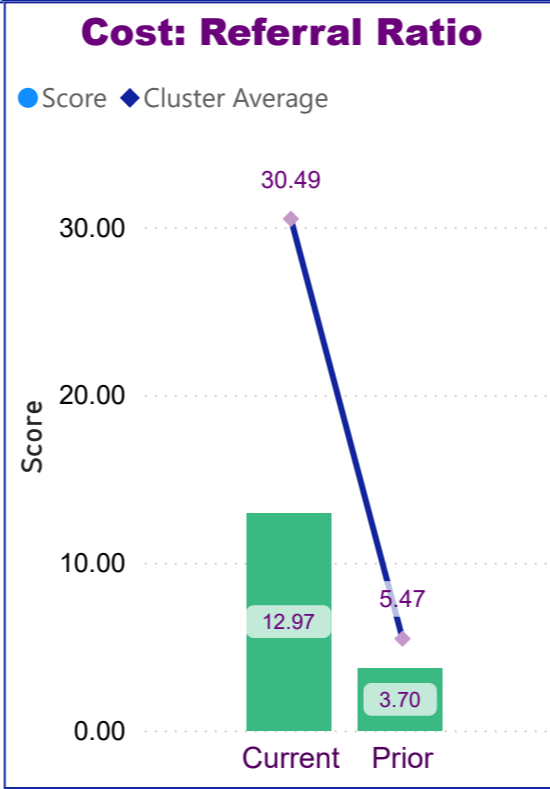
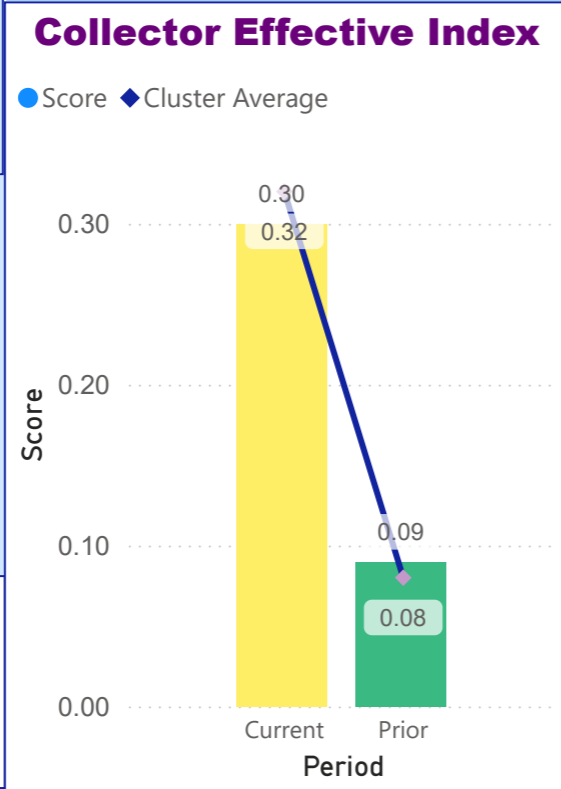
Cluster
2

First-year Resolution Rate
Score Cluster Average
0.10 0.17

Risk Monitor
Score Cluster Average
1.00 0.49

Adjustment Score
Score Cluster Average
67.91 32.02

Discharge Score
Score Cluster Average
182.21 74.97



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.28	0.36	0.22	0.27	0.23	0.31
Private Agency	0.15	0.93	0.15	0.19	0.15	0.28

Population
287,303

Judges
11

Commissioners
2.00

Best Practices Engaged
20/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.30	0.32
Prior	0.09	0.08
Combined	0.11	0.11

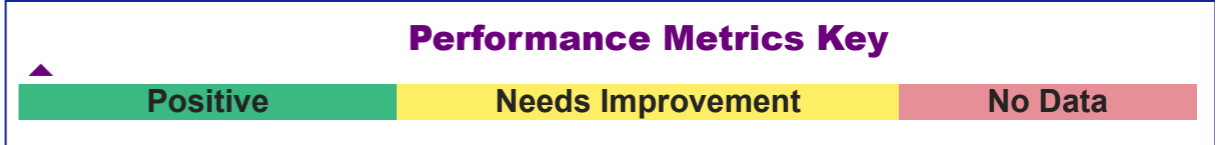
Cost: Referral Ratio

Period	Score	Cluster Average
Current	12.97	30.49
Prior	3.70	5.47
Combined	4.43	8.06

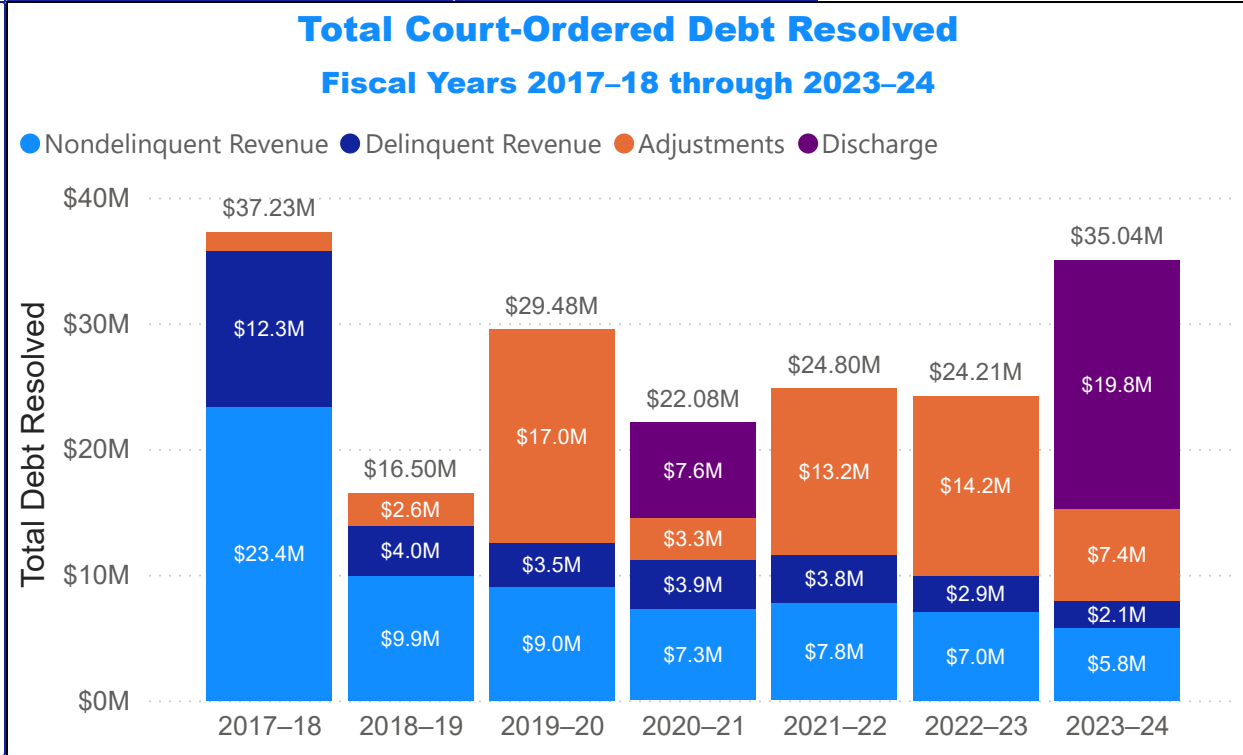
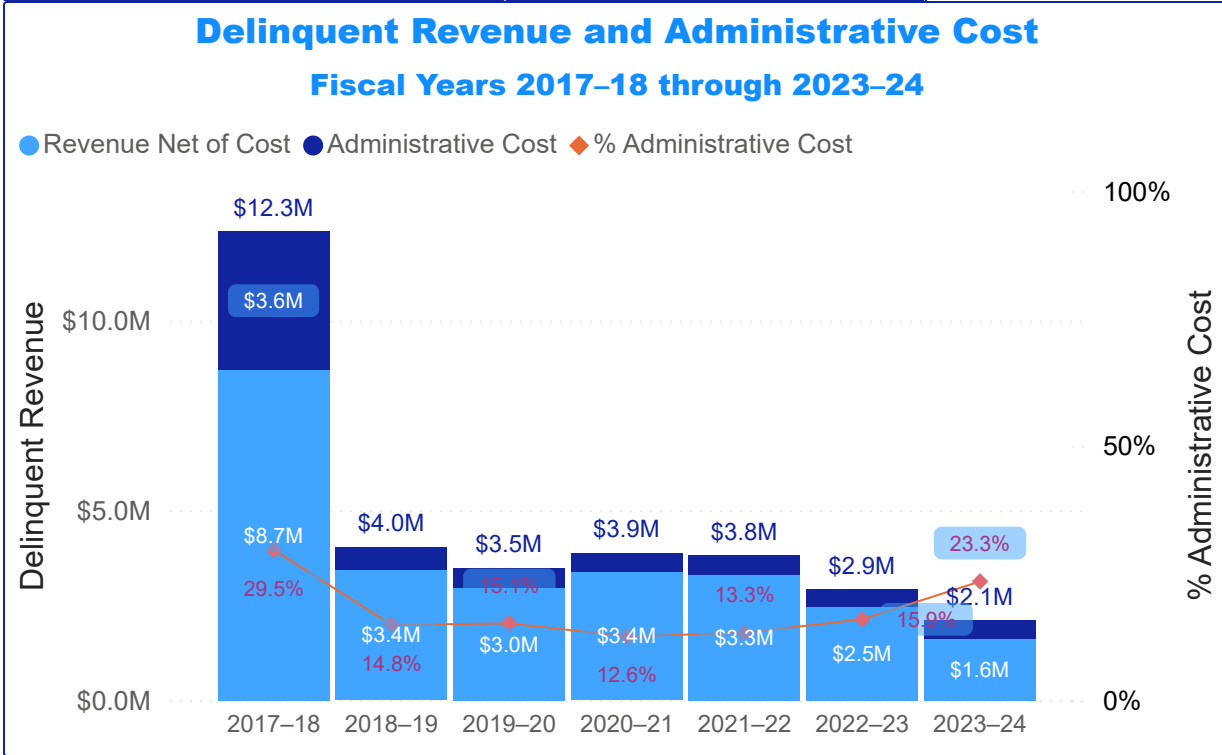
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
14/16



Court Merced	Default Rate		No. of People Served Not Available	No. of Nondelinquent Cases With Payments Not Available	No. of Delinquent Cases Reported 110,631	No. of Delinquent Cases With Payments 12,188
	Current	Prior				
	-	99%	99%			



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$411,435	\$1,686,622	\$113,415	\$376,465	\$967,350	\$6,374,902	-	\$19,761,884
County	-	-	-	-	-	-	-	-
Private Agency	\$0	\$2,174	\$0	\$328	\$0	\$23,050	\$0	\$0
FTB-COD	-	\$0	-	\$0	-	-	-	\$0
FTB-IIC	-	-	-	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$411,435	\$1,688,796	\$113,415	\$376,793	\$967,350	\$6,397,952	\$0	\$19,761,884

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$309	1	\$42
2 - Written Notice(s)	\$1,466,888	13,973	\$376,423
3 - Lobby/Counter	\$630,861	-	\$113,415
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$2,174	0	\$328
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$2,100,232	13,974	\$490,208

Modoc: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Modoc County and the County of Modoc. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below. ¹

Performance

According to the Modoc collections program, overall referrals to the private agency are up following entering into a contract with them late in the prior reporting period. The lack of civil assessments and removal of other penalties have reduced the average balance. Despite the lack of a license hold, collections from the private agency and the Franchise Tax Board are up over the previous fiscal year as both work through the initial placement inventory.

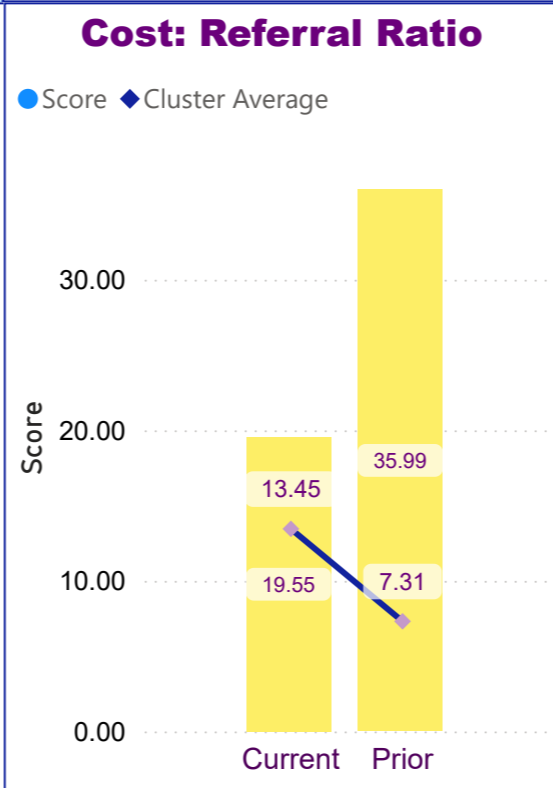
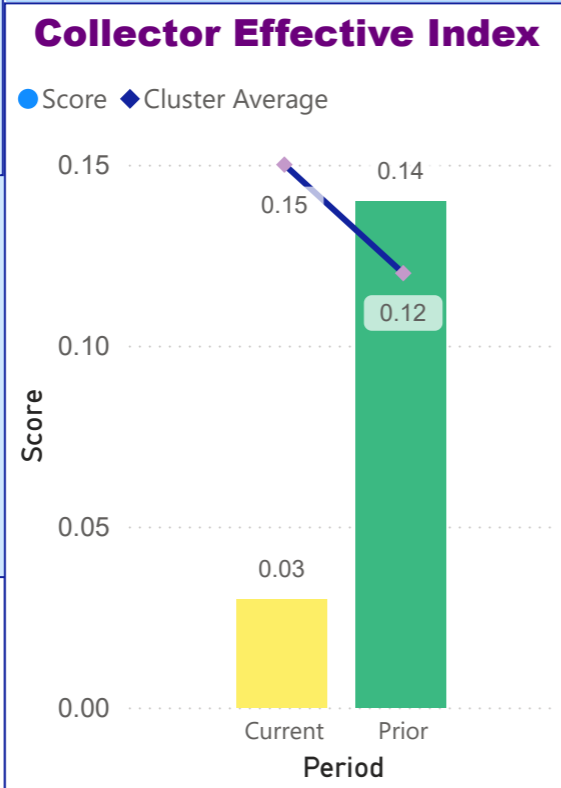
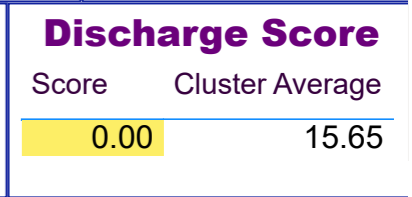
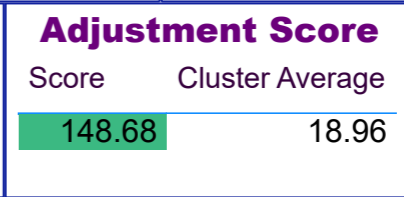
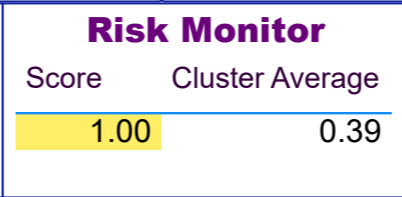
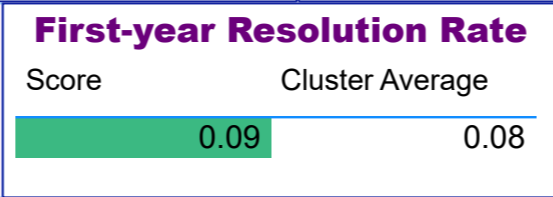
Due to the program's case management system it cannot provide all of the information listed in subdivisions (a) and (b) of Government Code § 68514. The report has been completed to the best of the program's ability.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Modoc ▼	\$1,465,282	\$236,848	\$138,542	\$71,092	\$280,097	\$0

Fiscal Year 2023–24
Collections Individual Program Report

Cluster
1



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.73	0.35	0.66	0.22	0.70	0.25
Private Agency	0.26	0.12	0.20	0.21	0.22	0.19
FTB-COD	0.15	0.23	0.15	0.19	0.15	0.19
FTB-IIC			0.15	0.09	0.15	0.09

Population
8,484

Judges
2

Commissioners
0.30

Best Practices Engaged
20/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.03	0.15
Prior	0.14	0.12
Combined	0.07	0.13

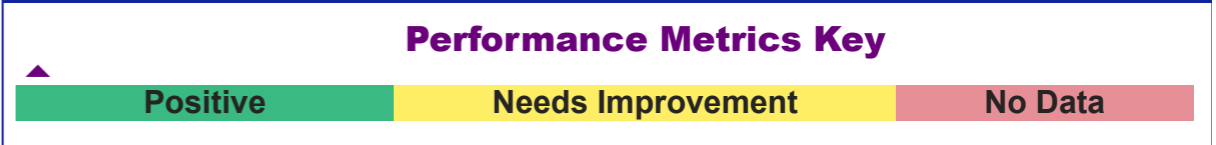
Cost: Referral Ratio

Period	Score	Cluster Average
Current	19.55	13.45
Prior	35.99	7.31
Combined	25.16	8.57

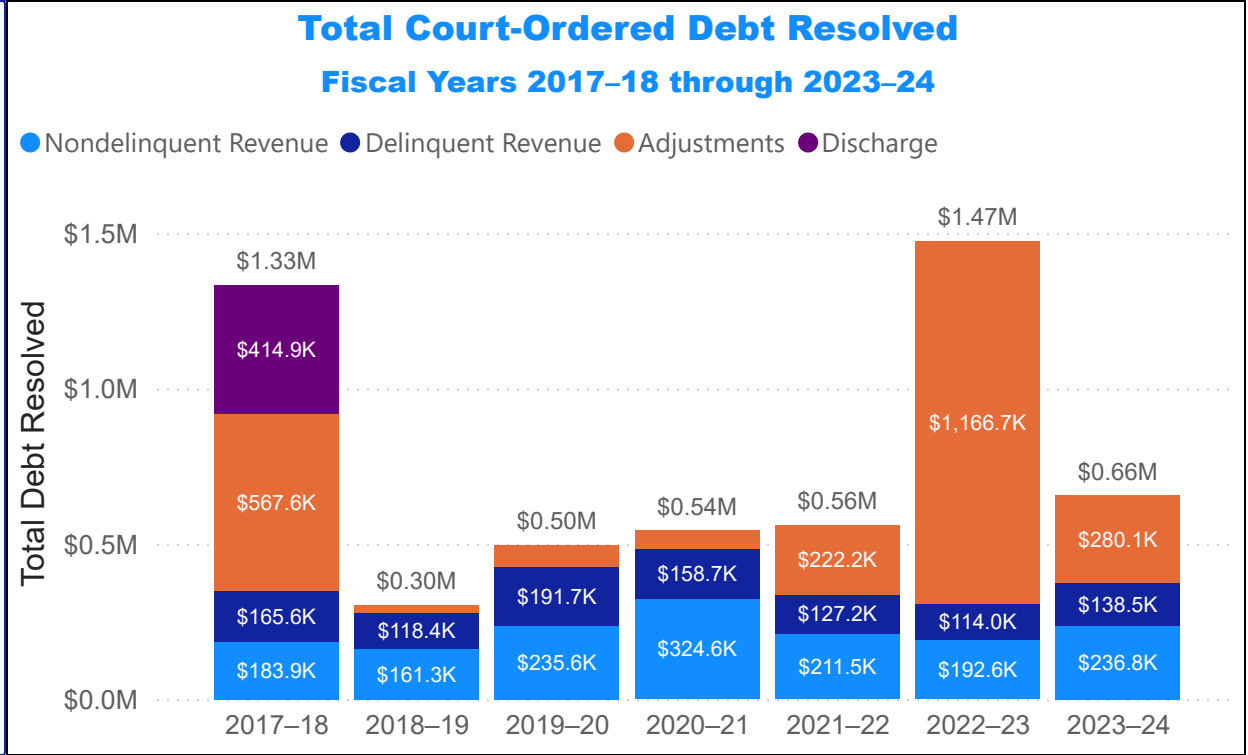
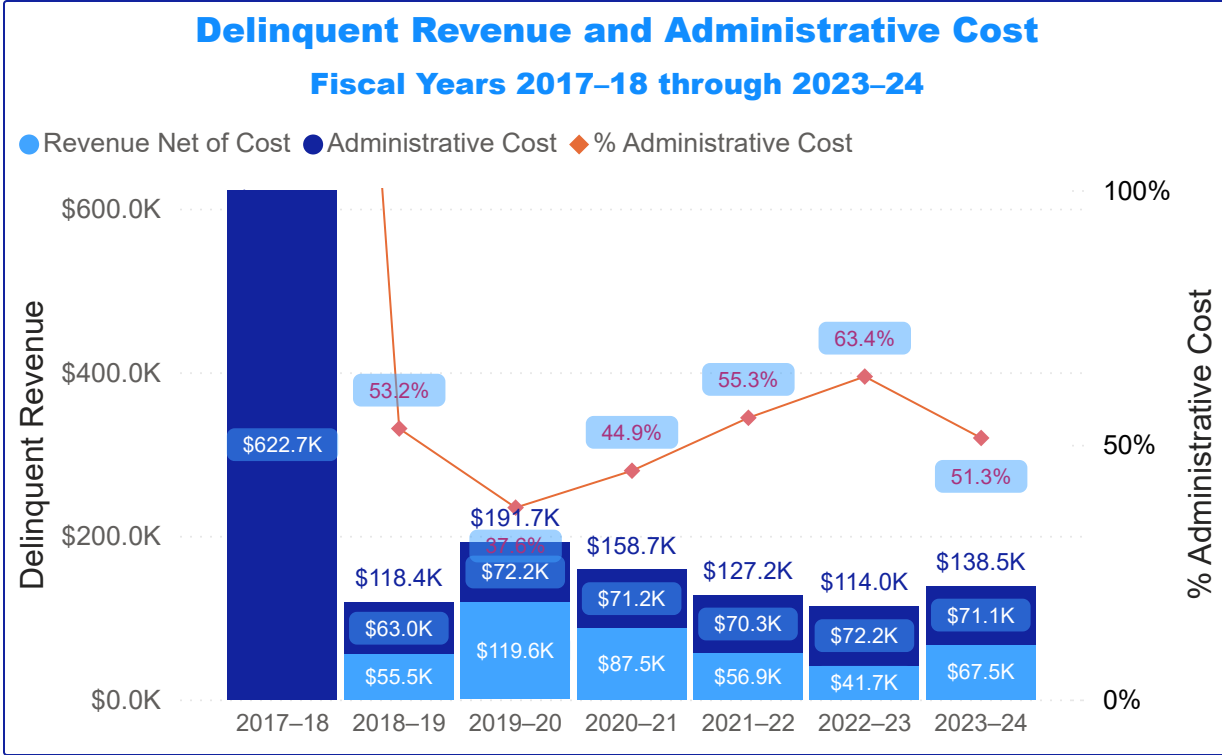
Dashboard Comments

For a small County, Modoc is doing a good job in collecting past due dept.

Collections Activities Performed
15/16



Court Modoc	Default Rate Current Prior Combined			No. of People Served 1,324	No. of Nondelinquent Cases With Payments Not Available	No. of Delinquent Cases Reported 2,826	No. of Delinquent Cases With Payments 193
	42%	36%	36%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$47,947	\$42,671	\$34,881	\$28,178	\$42,050	\$209,587	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$3,438	\$9,445	\$893	\$1,884	\$10,647	\$17,813	-	-
FTB-COD	\$4,135	\$9,077	\$620	\$1,362	-	-	-	-
FTB-IIC	-	\$21,829	-	\$3,274	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$55,520	\$83,022	\$36,394	\$34,698	\$52,697	\$227,400	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	\$90,618	-	\$63,059
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$13,212	-	\$1,982
6 - FTB-IIC	\$21,829	-	\$3,274
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$12,883	87	\$2,777
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$138,542	87	\$71,092

Mono: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Mono County and the County of Mono. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Mono collections program, the court program's case management system (CMS) continues to have reporting constraints, and most of the numbers are established from manually tracked data kept through the fiscal year. The administrative costs are not able to be calculated by current and prior periods and is prorated by each period. Beginning January 1, 2024, the court streamlined its mailing notice procedure, ceased adding the up to \$100 civil assessment and vacated all civil assessments that were previously imposed. In addition, the Emergency Medical Air Transportation (EMAT) penalty was removed from all cases where it was imposed because the authority to collect expired. The program was unable to discharge debt again this fiscal year. It is on the program's agenda in order to reflect more accurate numbers due to the old debt that has been uncollectable for years and continues to age.

The CMS is unable to collect some of the required reporting data related to Government Code § 68514, which includes the case numbers and the amount collected for telephone contact and the internal monthly reports. The program has to manually track several items to get data for various collection activities. While the program refers cases to the Franchise Tax Board Court-ordered Debt program and wages are garnished, those cases are referred by the private agency and the amount collected and the total number of cases were not provided.

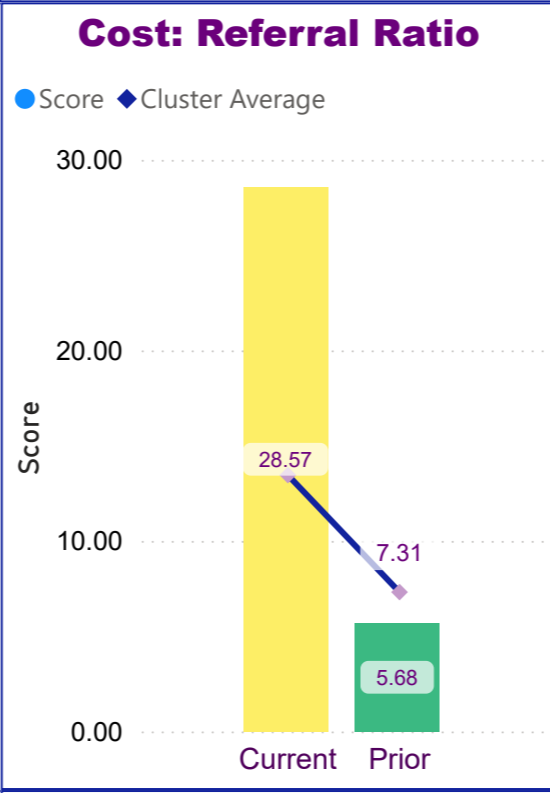
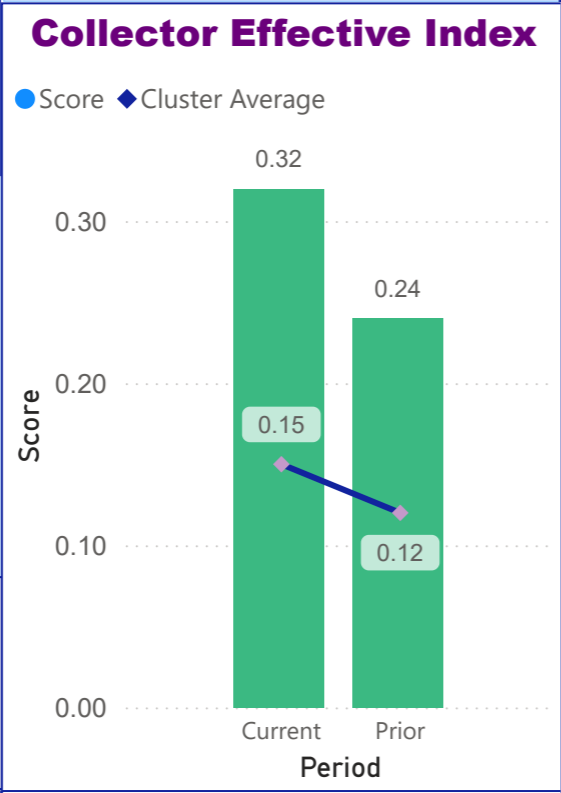
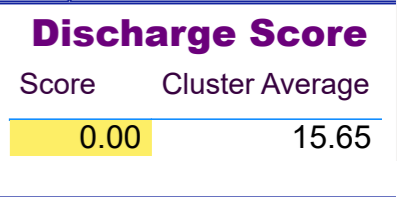
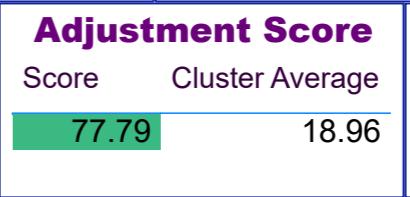
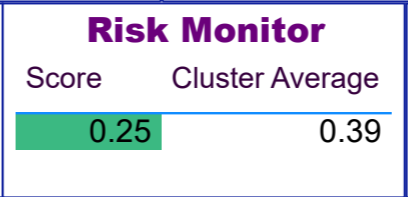
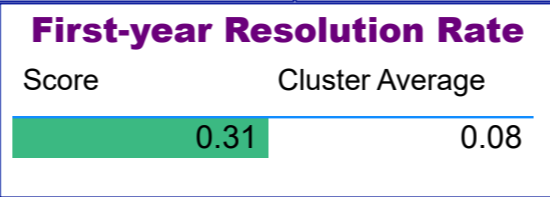
With the program's fairly recent updated CMS, the cost of collections has continued to decrease from previous fiscal years due to being more streamlined. The program continues to figure out reporting within the CMS and is still working on adding better reporting parameters specific to collections. The program had other projects this fiscal year and was unable to discharge debt again due to staffing constraints. The program is unable to report victim restitution data, but is working to resolve this issue.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼ Mono ▼	Outstanding Balance \$1,716,587	Nondelinquent Revenue \$1,556,186	Delinquent Revenue \$216,736	Administrative Cost \$53,586	Adjustments \$163,070	Discharge \$0
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Fiscal Year 2023–24
Collections Individual Program Report

Cluster
1



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.35	0.35	0.22	0.22	0.33	0.25
Private Agency	0.13	0.12	0.22	0.21	0.19	0.19
FTB-COD	0.15	0.23	0.15	0.19	0.15	0.19

Population
12,861
Judges
2
Commissioners
0.30

Best Practices Engaged
18/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.32	0.15
Prior	0.24	0.12
Combined	0.26	0.13

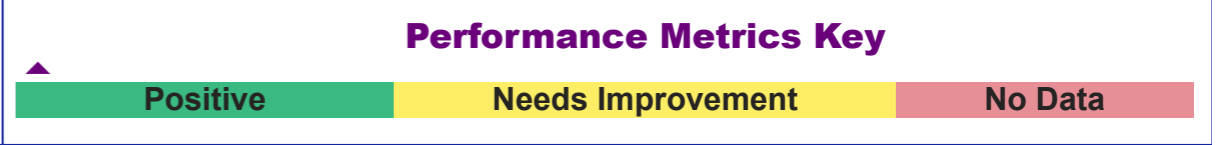
Cost: Referral Ratio

Period	Score	Cluster Average
Current	28.57	13.45
Prior	5.68	7.31
Combined	11.50	8.57

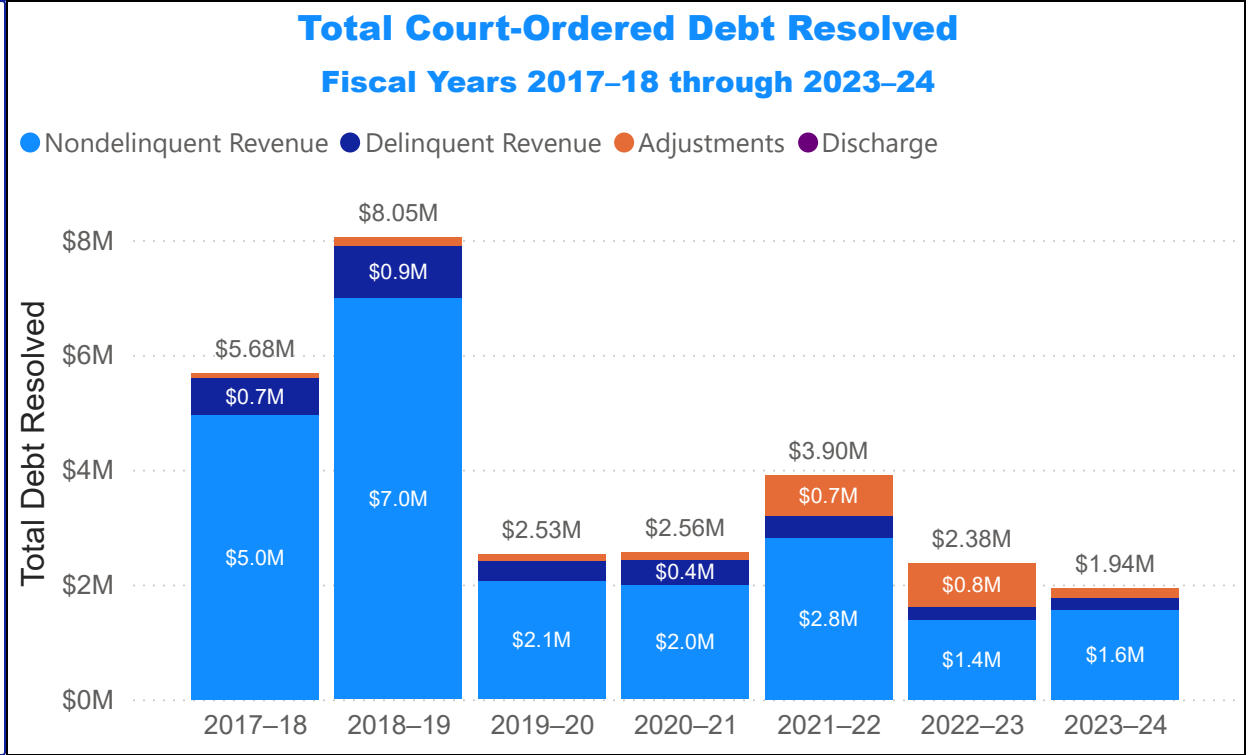
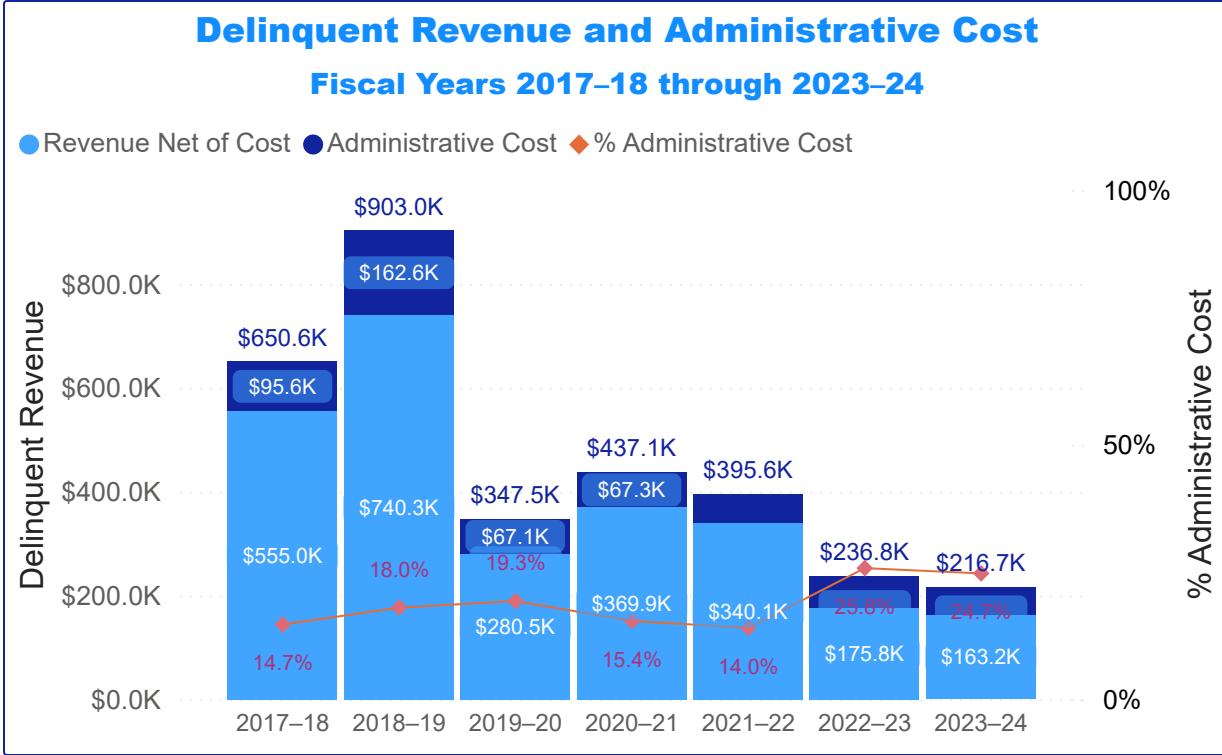
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
14/16



Court <input type="text" value="Mono"/>	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 4,400	No. of Delinquent Cases Reported 4,658	No. of Delinquent Cases With Payments 1,208
	Current	Prior	Combined				
	72%	58%	64%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$89,444	\$16,371	\$31,739	\$3,527	\$35,465	\$21,086	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$14,781	\$27,039	\$1,972	\$5,984	\$14,060	\$38,835	-	-
FTB-COD	\$935	\$68,167	\$140	\$10,225	\$10,669	\$42,955	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$105,160	\$111,577	\$33,851	\$19,735	\$60,194	\$102,876	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	\$71,713	947	\$16,403
3 - Lobby/Counter	-	-	\$880
4 - Skip Tracing	\$12,820	184	\$2,083
5 - FTB-COD	\$69,102	318	\$10,365
6 - FTB-IIC	\$0	0	\$0
7 - DL Hold/Suspension	\$14,800	250	\$3,837
8 - Private Agency	\$41,820	2,959	\$7,955
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$210,254	4,658	\$41,522

Monterey: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Monterey County and the County of Monterey. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Monterey Collections Program, the County of Monterey Revenue Division (CMRD) received 13,897 accounts in fiscal year 2023–24—an increase from the 11,994 accounts assigned by the court in fiscal year 2022–23. The decrease in delinquent gross revenue collections of \$1.6 million is attributed to ability-to-pay (ATP) program reductions. The program included \$928,550 in fees vacated under Assembly Bill (AB) 177 and AB 199, not reported in fiscal year 2022–23. The increase in cost of collections can be attributed to the filling of a vacant management position, increased salary and benefit expenses, and escalating services and supply costs. A discharge from accountability of \$1.3 million was completed in fiscal year 2023–24. The program will continue to research and gather necessary data to discharge older, uncollectible debt over the next two years.

Due to systems limitations, the program was unable to report certain data required by Government Code § 68514. However, the CMRD executes annual case management system (CMS) inventory to report accurate revenue amounts and costs, by collections activity, as requested. Also, the county has determined that leaving cases with the Franchise Tax Board's Interagency Intercept Collections program through the end of the fiscal year captures late filings, avoids balance issues, and eliminates potential reporting errors. In addition, the county has been actively working with a new private collection agency, AllianceOne.

The court does not collect on delinquent debt; delinquent cases are referred to the county. However, the court recovers costs for work performed by staff on delinquent cases, including monitoring and maintaining the Traffic Collections Interface (TCI) which transfers delinquent case information electronically to the county. Staff also review and update previously referred cases which result in case modifications. The modifications are picked up by the TCI and corrections are updated by the county. The court's program includes 90,043 cases and a balance of \$63.6 million in inventory placed with GC Services between 1994 and 2009, that will ultimately be discharged. For collections from cases subject to ATP determination, the court is unable to provide the requested information due to limitations in its CMS.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Monterey ▼	\$157,218,233	\$9,681,659	\$8,132,140	\$3,387,400	\$1,547,676	\$1,294,344

Fiscal Year 2023–24 Collections Individual Program Report

Cluster
3

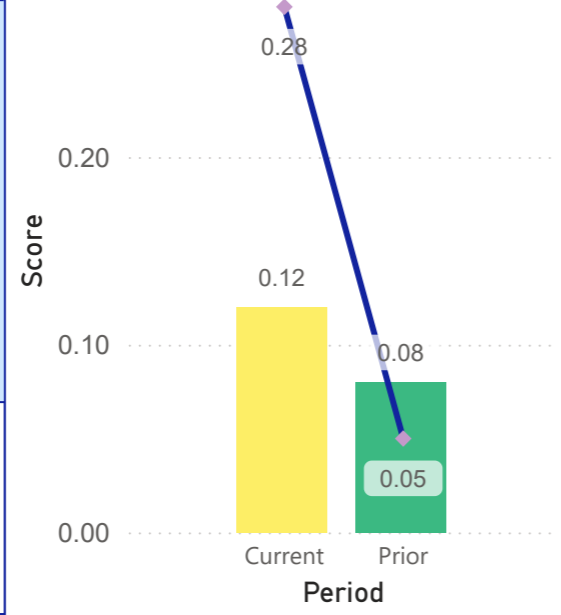
First-year Resolution Rate
Score Cluster Average
0.11 0.15

Risk Monitor
Score Cluster Average
0.76 0.56

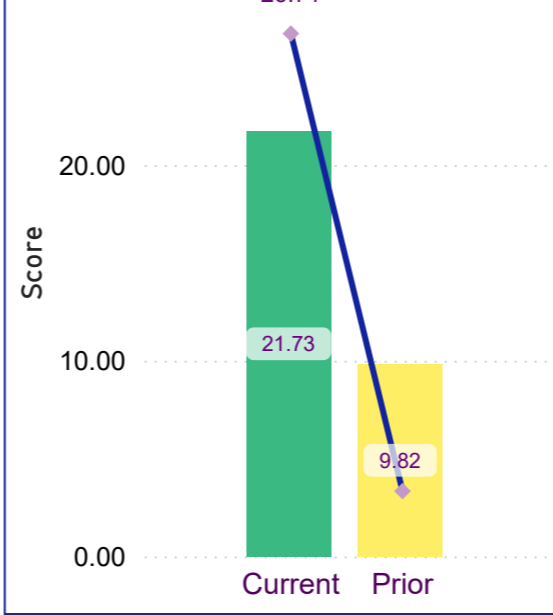
Adjustment Score
Score Cluster Average
9.20 41.76

Discharge Score
Score Cluster Average
7.70 65.37

Collector Effective Index
● Score ◆ Cluster Average



Cost: Referral Ratio
● Score ◆ Cluster Average



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
County	0.53	0.44	0.52	0.45	0.52	0.44
Private Agency	0.13	0.23	0.13	0.45	0.13	0.37
FTB-COD	0.15	0.17	0.15	0.20	0.15	0.19
FTB-IIC	0.01	0.12	0.01	0.07	0.01	0.09

Population
437,614
Judges
19
Commissioners
2.20

Best Practices Engaged
21/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.12	0.28
Prior	0.08	0.05
Combined	0.10	0.06

Cost: Referral Ratio

Period	Score	Cluster Average
Current	21.73	26.71
Prior	9.82	3.34
Combined	13.95	5.17

Dashboard Comments

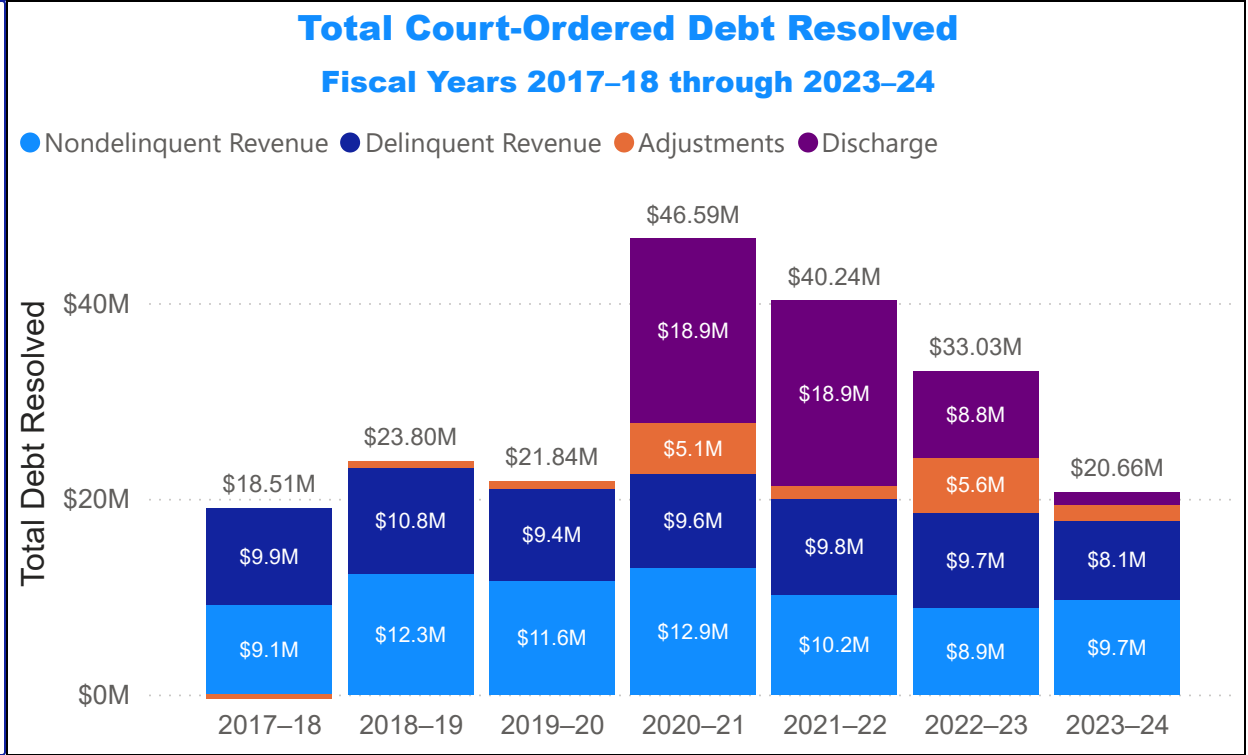
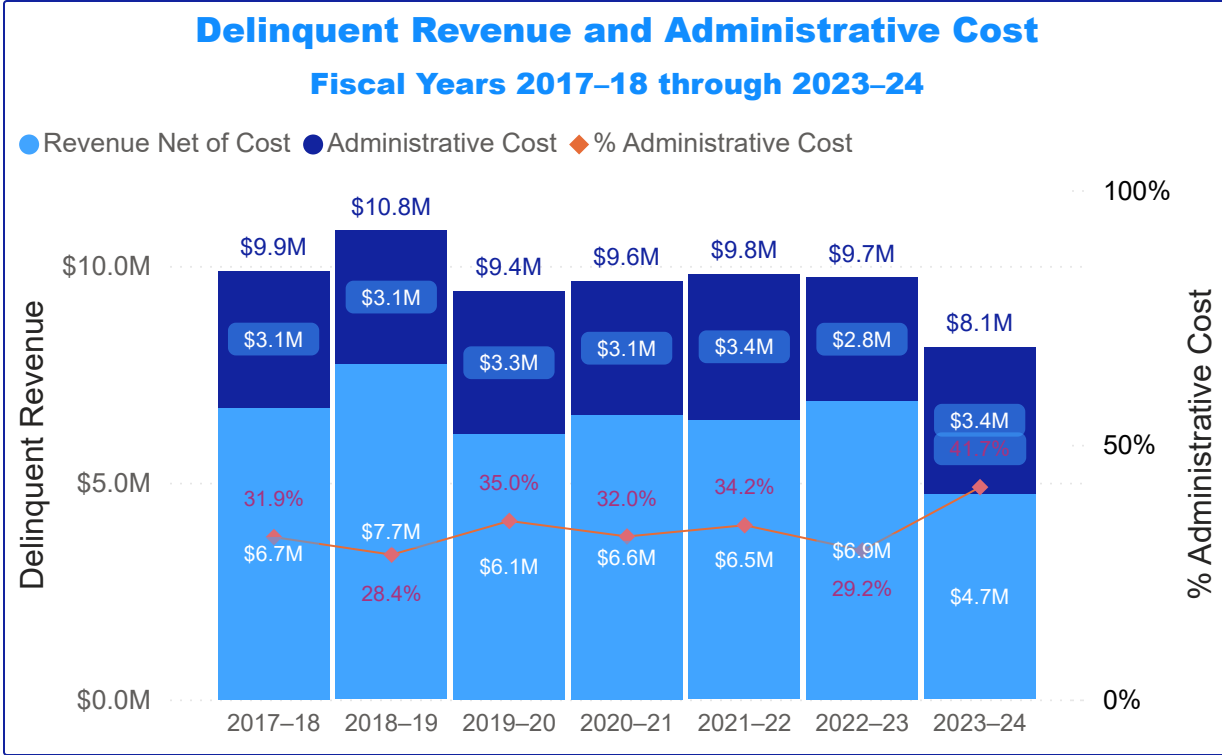
County prioritization of collection efforts on new referrals while still providing attention to older accounts have resulted in a combined Collector Effective Index (CEI) of 9.6%. The County performs annual discharge of accountability and regular adjustments required by legislation to ensure collection efforts are being spent on collectible accounts.

Performance Metrics Key

▲ Positive Needs Improvement No Data

Collections Activities Performed
16/16

Court Monterey	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 27,091	No. of Delinquent Cases Reported 242,809	No. of Delinquent Cases With Payments 23,269
	4%	13%	11%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	\$3,295,683	\$2,745,616	\$1,739,915	\$1,430,176	\$665,755	\$881,921	-	\$1,294,344
Private Agency	\$61,755	-	\$8,015	-	-	-	-	-
FTB-COD	\$534,583	\$829,149	\$80,187	\$124,372	-	-	-	-
FTB-IIC	\$106,691	\$558,663	\$620	\$4,115	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$3,998,712	\$4,133,428	\$1,828,737	\$1,558,663	\$665,755	\$881,921	-	\$1,294,344

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$1,681,826	415,763	\$401,186
2 - Written Notice(s)	\$265,883	69,050	\$40,076
3 - Lobby/Counter	\$2,961,802	6,239	\$2,556,967
4 - Skip Tracing	-	537	\$2,093
5 - FTB-COD	\$1,363,731	21,852	\$204,560
6 - FTB-IIC	\$665,354	2,665	\$4,735
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$61,755	2,959	\$8,015
9 - Wage/Bank Garnishments & Liens	\$1,131,789	17,124	\$169,768
Total	\$8,132,140	536,189	\$3,387,400

Napa: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Napa County and the County of Napa. This report contains available collections information as reported in the Collections Reporting Template (CRT) for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below. ¹

Performance

According to the Napa collections program, of the adjustments reported on the CRT, \$92,366 are credited charges, as the authority to collect the Emergency Medical Air Transportation (EMAT) penalty expired on December 31, 2023.

The program is unable to track and accurately report collections information on the number of cases as required by Government Code § 68514 because of system limitations of the private agency.

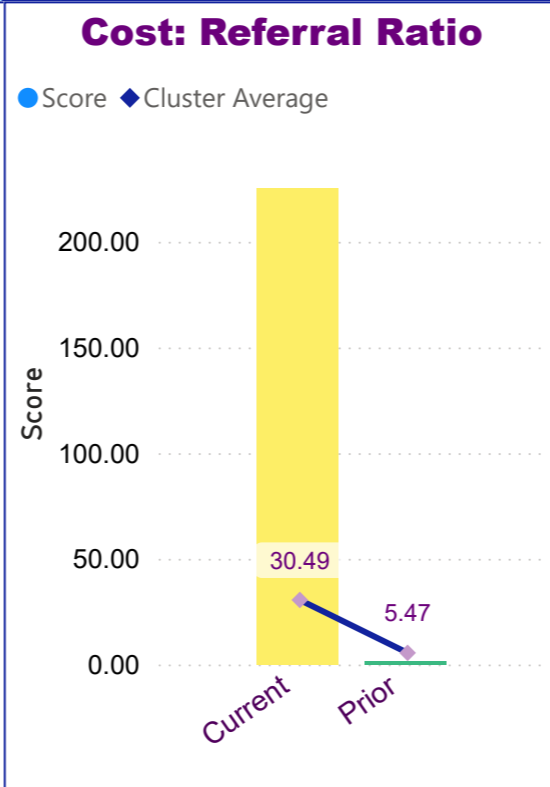
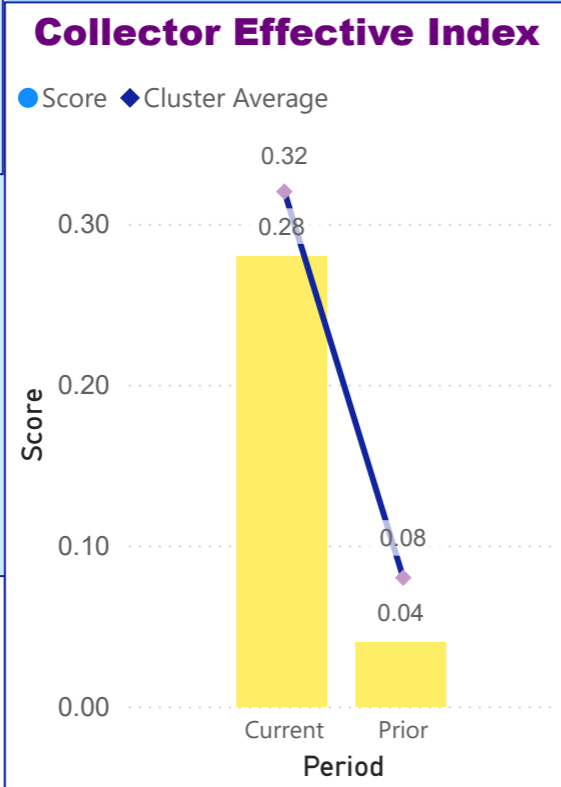
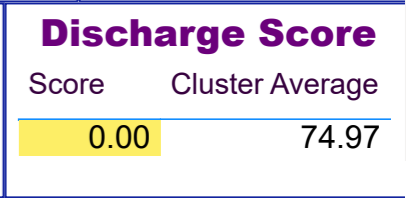
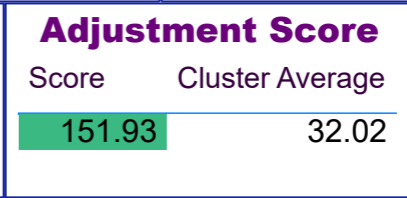
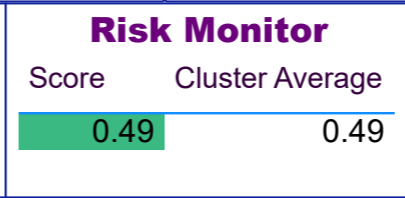
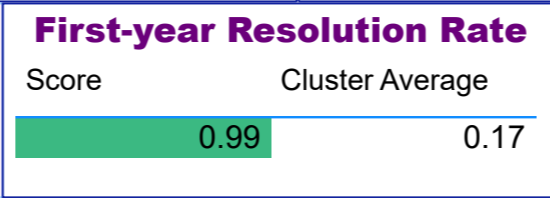
Even though the CRT provides for transfers, the programs systems do not track those changes between non-delinquent and delinquent collections at the time they occur, so they cannot be assessed to be included in the Adjustment data. The referrals to the Franchise Tax Board Court-Ordered Debt (FTB-COD) program are a subset of referrals to the private agency. These are the cases and amounts collected by FTB-COD for current and prior years. The DMV is notified of failure to appear only on DUI cases.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Napa ▼	\$36,327,409	\$2,453,264	\$1,302,136	\$1,289,180	\$6,741,234	\$0

Fiscal Year 2023–24 Collections Individual Program Report

Cluster
2



Spend Efficiency Score

Period Program	Score	Current Cluster Average	Prior Score	Prior Cluster Average	Combined Score	Combined Cluster Average
Private Agency	2.03	0.93	0.19	0.19	1.14	0.28
FTB-IIC	0.09	0.01	0.09	0.03	0.09	0.03

Population
135,029

Judges
7

Commissioners
1.00

Best Practices Engaged
19/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.28	0.32
Prior	0.04	0.08
Combined	0.06	0.11

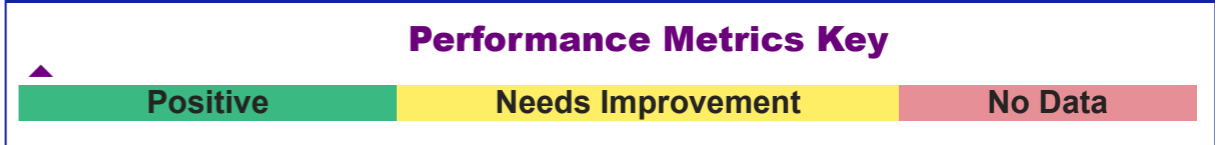
Cost: Referral Ratio

Period	Score	Cluster Average
Current	225.46	30.49
Prior	1.80	5.47
Combined	18.01	8.06

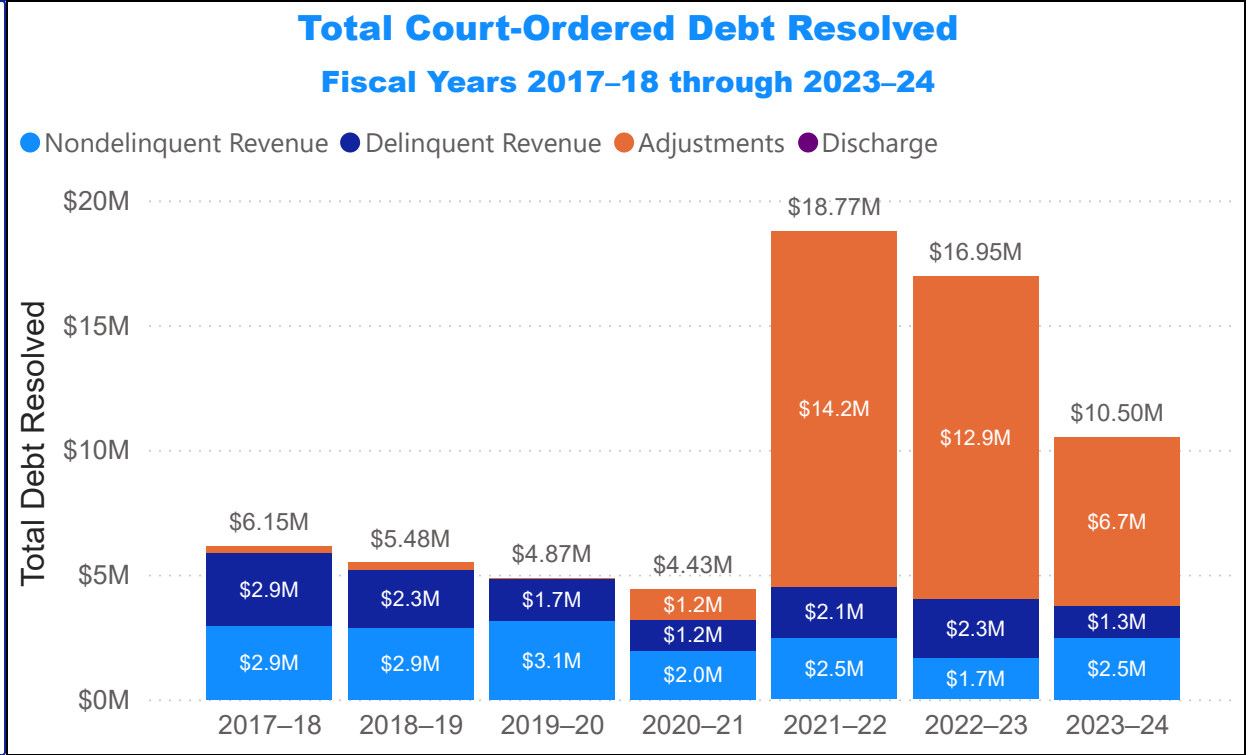
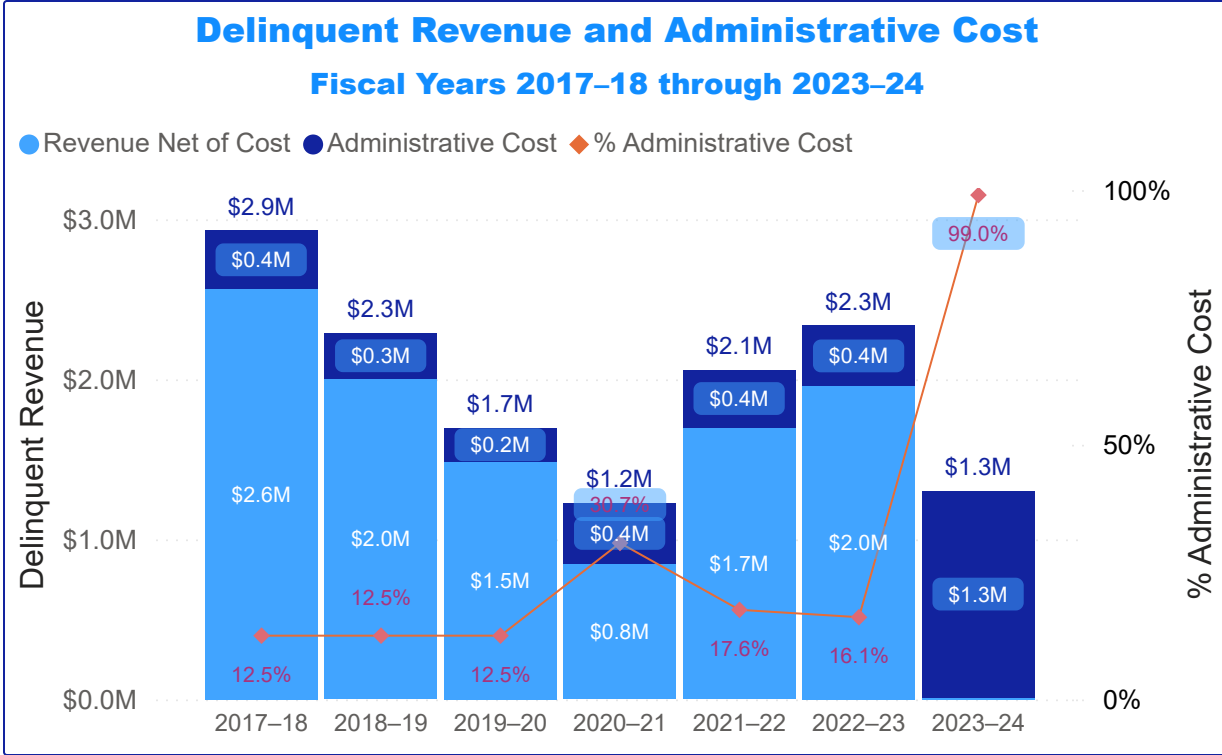
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
11/16



Court <input type="text" value="Napa"/>	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 10,129	No. of Delinquent Cases Reported 71,600	No. of Delinquent Cases With Payments 4,213
	-	-	-				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$575,663	\$536,428	\$1,169,919	\$102,680	\$2,583,678	\$4,157,556	-	-
FTB-COD	-	-	-	-	-	-	-	-
FTB-IIC	-	\$190,045	-	\$16,581	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$575,663	\$726,473	\$1,169,919	\$119,261	\$2,583,678	\$4,157,556	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$682,153	1,908	\$138,913
2 - Written Notice(s)	\$429,938	1,591	\$80,686
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	-	-	-
6 - FTB-IIC	\$190,045	714	\$16,581
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$1,302,136	4,213	\$236,180

Nevada: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Nevada County and the County of Nevada. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Nevada collections program, the court previously referred debt to private agency GC Services, who referred debt to the Franchise Tax Board's Court-Ordered Debt (COD) program on the court's behalf. In January 2024, the court transitioned to an intra-branch program with Ventura Court. For now, only current period delinquent cases are being referred to Ventura Court. The program is still trying to recover all FTB-COD revenue collected by GC Services, and has withdrawn its entire case inventory from the FTB-COD program until case balances can be confirmed. The program is currently unable to report accurately on ability-to-pay program payments and costs due to limitations within the case management system (CMS). The program hopes to have better reporting capabilities by the end of the next reporting period.

The program requested victim restitution data from the county and did not receive a response by the date of submission. The county no longer collects court-ordered debt for the court.

As of June 30, 2024, the court was still in the process of reconciling payments received, missing invoices, refunds, and incorrect case balances due to issues resulting from the GC Services cyber attack. Due to this enormous workload that is still in process, the program was unable to accurately report revenue received on this inventory other than the amounts reported by CG Services.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Nevada ▼	\$25,845,911	\$2,231,104	\$415,942	\$75,062	\$73,782	\$700,890

Fiscal Year 2023–24 Collections Individual Program Report

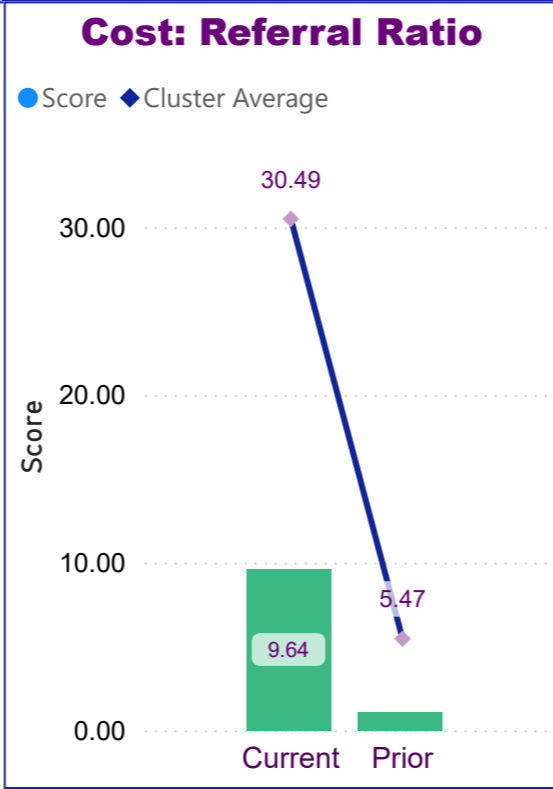
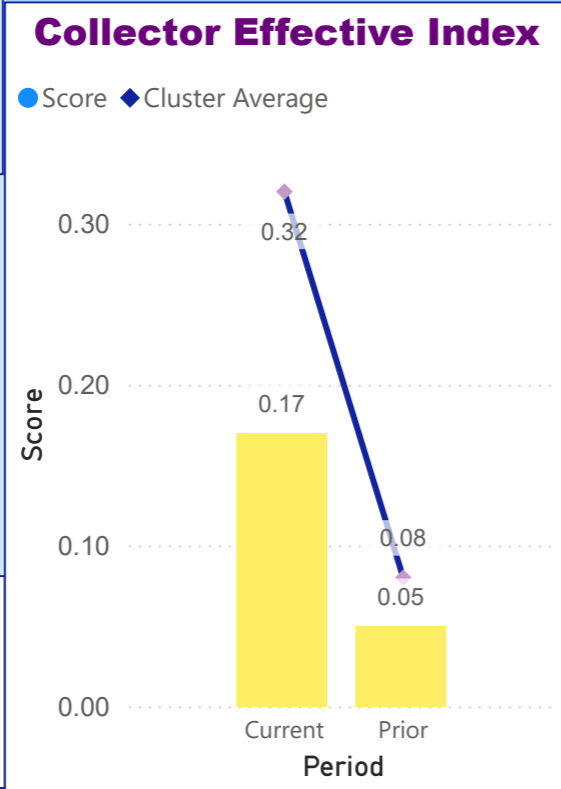
Cluster
2

First-year Resolution Rate
Score Cluster Average
0.10 0.17

Risk Monitor
Score Cluster Average
0.29 0.49

Adjustment Score
Score Cluster Average
2.73 32.02

Discharge Score
Score Cluster Average
25.92 74.97



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Private Agency	0.14	0.93	0.14	0.19	0.14	0.28
FTB-COD	0.17	0.14	0.15	0.15	0.17	0.15
Intra-branch	0.25	0.25	0.25	0.25	0.25	0.25

Population
100,177
Judges
6
Commissioners
1.60

Best Practices Engaged
18/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.17	0.32
Prior	0.05	0.08
Combined	0.06	0.11

Cost: Referral Ratio

Period	Score	Cluster Average
Current	9.64	30.49
Prior	1.11	5.47
Combined	1.56	8.06

Dashboard Comments

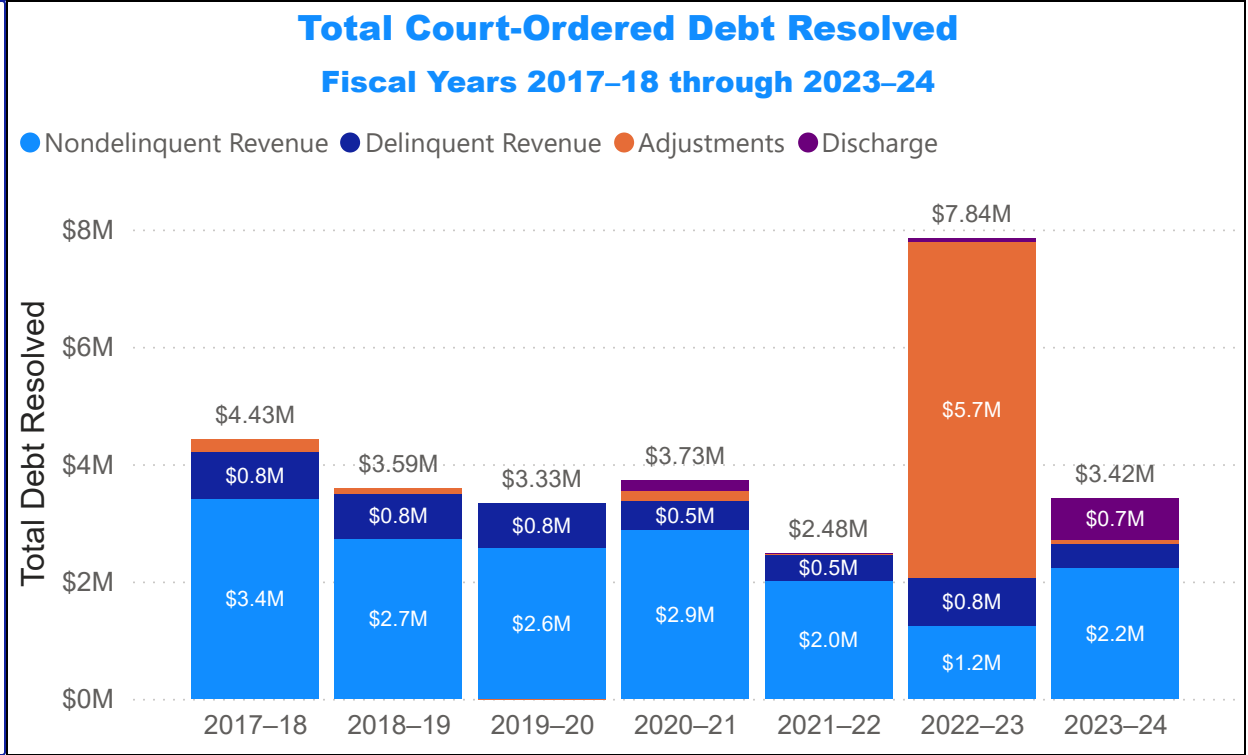
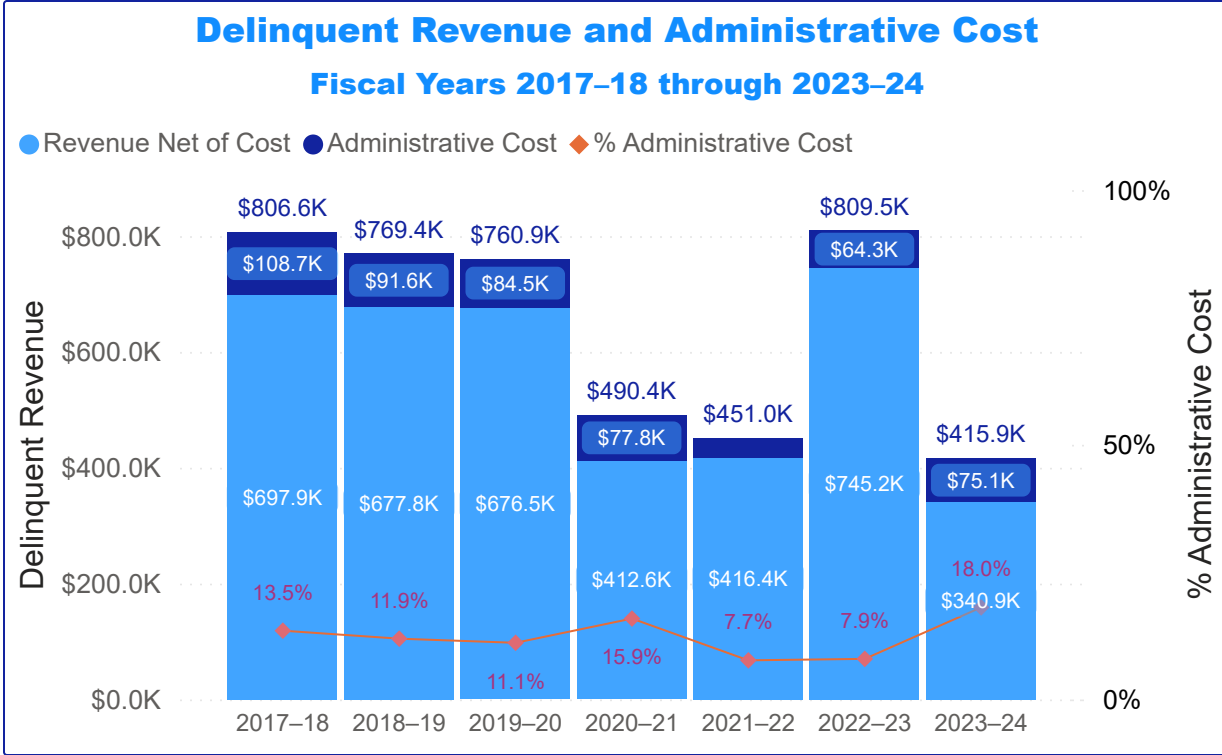
The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
12/16

Performance Metrics Key

▲ Positive	Needs Improvement	No Data
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Court ▼ Nevada ▼	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 7,665	No. of Delinquent Cases Reported 48,226	No. of Delinquent Cases With Payments 2,688
	Current	Prior	Combined				
	34%	16%	20%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	\$9,819	\$48,969	-	\$700,890
County	-	-	-	-	-	-	-	-
Private Agency	\$12,596	\$68,163	\$1,739	\$9,879	\$1,038	\$10,772	-	\$0
FTB-COD	-	\$245,196	-	\$40,948	-	\$3,184	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intra-branch	\$89,988	-	\$22,497	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$102,584	\$313,358	\$24,236	\$50,826	\$10,858	\$62,925	-	\$700,890

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$122,058	474	\$26,031
2 - Written Notice(s)	\$48,688	232	\$8,084
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$140,102	472	\$2,382
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$310,849	1,178	\$36,497

Orange: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Orange County and the County of Orange Probation Department. This report contains available collections information as reported in the Collections Reporting Template (CRT) for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Orange collections program, although there was a slight increase in new case referrals to the program there was a significant drop in the value of those cases. This year was also marked by a larger amount of debt discharged from accountability in the 2024 discharge from accountability process. However, the smaller amount of discharged cases reported on the fiscal year 2023–24 CRT reflects only those cases that were marked as collections in the CRT's beginning balance. The program discovered a considerable amount of delinquent cases (system converted cases) that were not marked in collections status originally and were therefore not a part of the CRTs beginning balance.

The court was able to provide information as it relates to installment plans, but further refinement may be necessary. Also, this was the first year the court's program operated with two private agencies instead of three.

Currently, the county probation's data systems are only capable of reporting limited information required by Government Code § 68514. Data systems have no way of equating a payment received to a collection activity, and as such all payments are reported in Category 3. Multiple enforcement activities are used in pursuing delinquent debt; however, the data system does not track all numbers. For current period, values for gross collections and costs reflect both current and prior period inventory. For prior period, the county is only able to report ending balances from the prior year. No other data regarding only prior year inventory is available from their data systems, including reported adjustments.

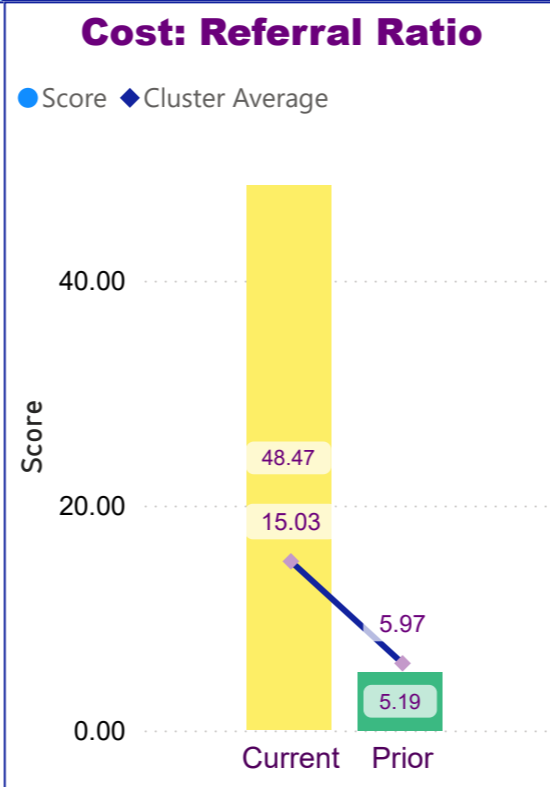
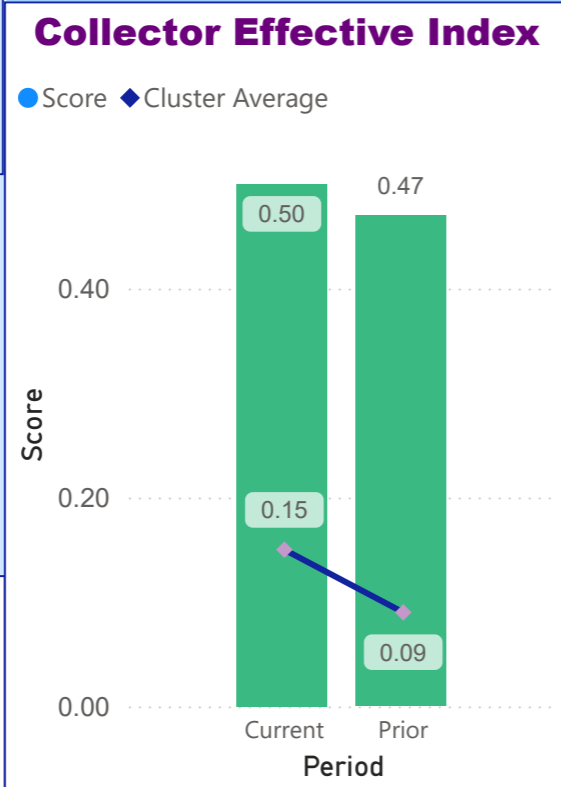
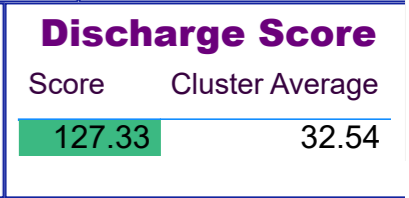
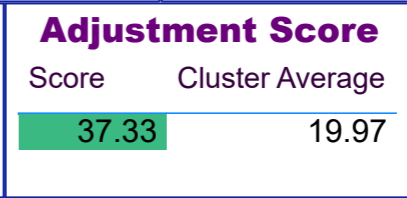
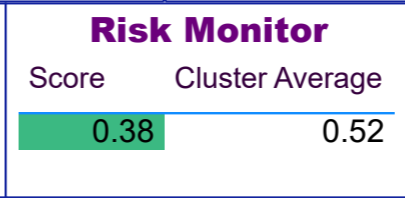
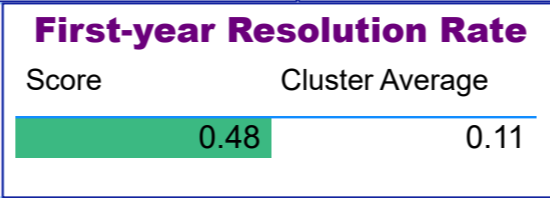
Operationally, the county records victim restitution adjustments when probation terminates, and the collections account is assigned to the victim and removed from inventory. After the term of probation expires, unpaid state restitution fines are transferred to the California Victim Compensation Board (CalVCB) for further collections. With recent legislative changes, the county is seeing shorter terms of probation and forwarding larger amounts of unpaid debt to the CalVCB for collections.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Orange ▼	\$117,230,241	\$56,595,226	\$22,192,960	\$5,973,888	\$6,230,750	\$21,251,919

Fiscal Year 2023–24
Collections Individual Program Report

Cluster
4



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.37	0.49	0.19	0.50	0.31	0.50
Private Agency	0.12	0.16	0.12	0.24	0.12	0.20
FTB-COD	0.15	0.15	0.17	0.22	0.17	0.21
FTB-IIC	0.00	0.04	0.01	0.04	0.01	0.04

Population
3,150,835

Judges
127

Commissioners
18.00

Best Practices Engaged
20/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.50	0.15
Prior	0.47	0.09
Combined	0.48	0.10

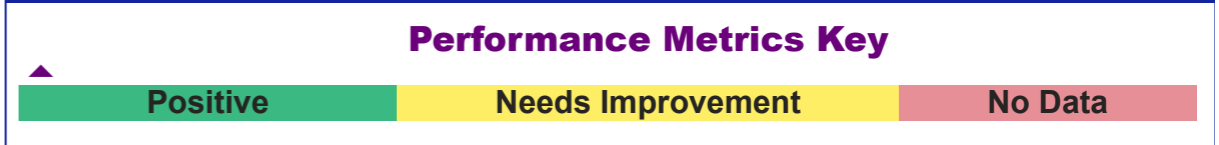
Cost: Referral Ratio

Period	Score	Cluster Average
Current	48.47	15.03
Prior	5.19	5.97
Combined	14.91	7.62

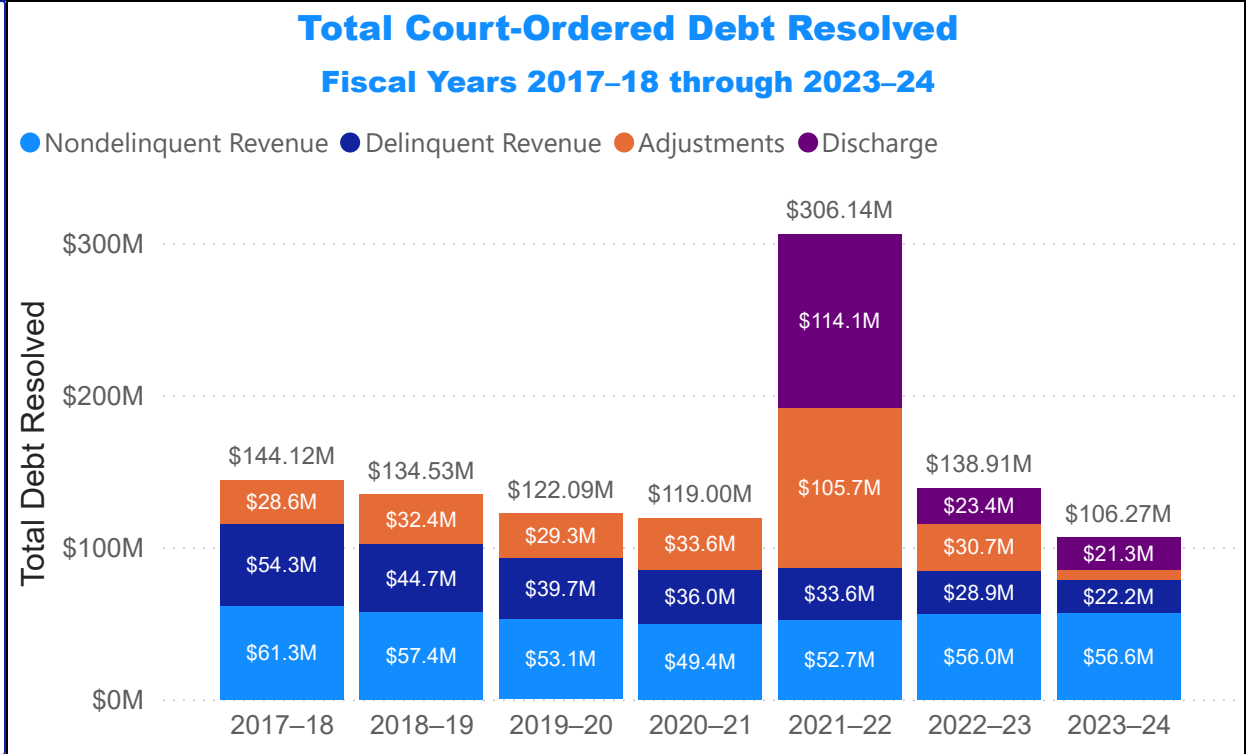
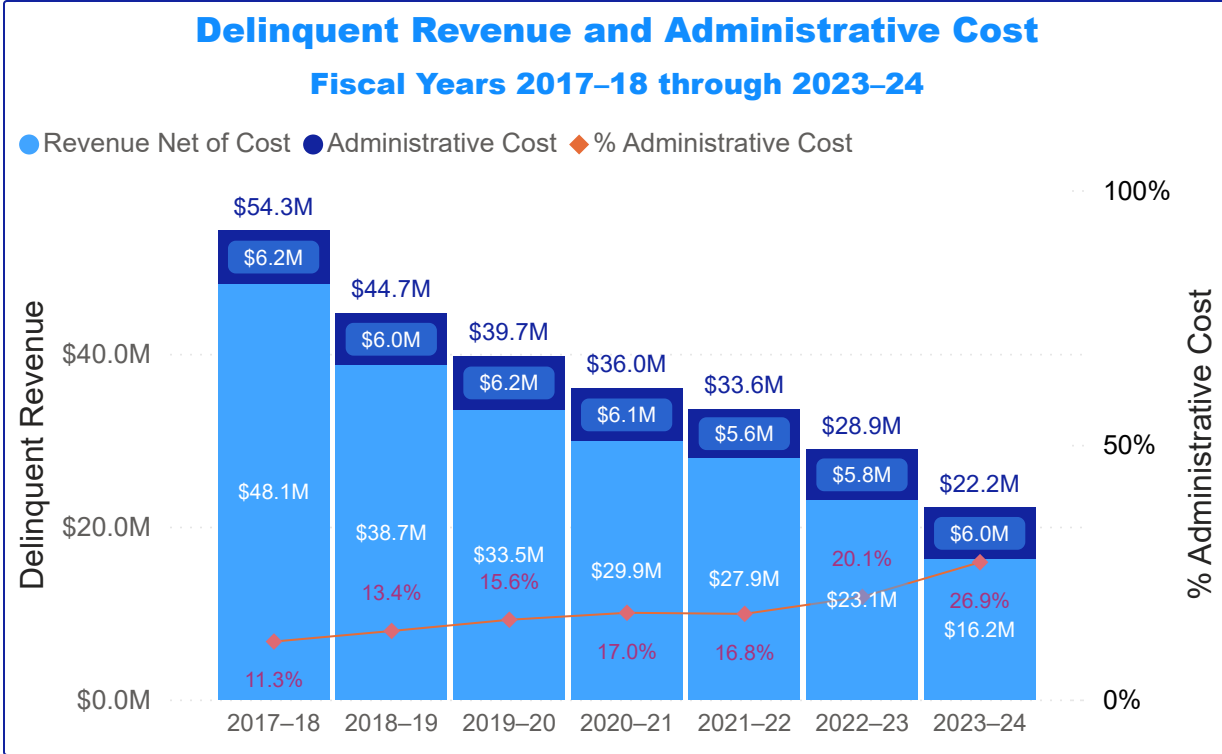
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
16/16



Court Orange	Default Rate			No. of People Served 32,211	No. of Nondelinquent Cases With Payments 167,556	No. of Delinquent Cases Reported 400,785	No. of Delinquent Cases With Payments 191,753
	Current	Prior	Combined				
	26%	2%	5%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$11,715,717	\$5,607,941	\$4,279,341	\$1,070,475	\$676,712	\$2,331,171	-	\$5,312,980
County	\$221,207	-	-	-	-	\$2,559,807	-	-
Private Agency	\$22,399	\$632,898	\$2,690	\$75,949	\$3,491	\$484,194	-	\$10,200,921
FTB-COD	\$526,446	\$2,724,788	\$78,862	\$462,361	\$51,584	\$123,790	-	\$5,738,018
FTB-IIC	\$317,695	\$423,869	\$1,354	\$2,856	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$12,803,464	\$9,389,496	\$4,362,247	\$1,611,641	\$731,787	\$5,498,963	-	\$21,251,919

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$1,342,420	6,334	\$763,104
2 - Written Notice(s)	\$9,507,711	36,345	\$200,839
3 - Lobby/Counter	\$6,196,715	33,269	\$4,378,750
4 - Skip Tracing	\$9,124	52	\$6,265
5 - FTB-COD	\$3,251,234	10,357	\$541,222
6 - FTB-IIC	\$741,564	2,832	\$4,210
7 - DL Hold/Suspension	\$488,895	930	\$859
8 - Private Agency	\$655,297	649	\$78,639
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$22,192,960	90,768	\$5,973,887

Placer: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Placer County and the County of Placer. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Placer collections program, the county program focused its collection efforts on newly referred delinquent debt, increasing its Collector Effective Index over the previous fiscal year. Currently the numbers associated with installment agreements that have gone into default are not available but the program anticipates having those numbers moving forward.

The court program has determined that their Case Management System (CMS) lacks the reporting capabilities to fulfill the requested data requirements for non-delinquent and ability-to-pay collections. In March 2020, the program contracted with their CMS vendor to build a reporting template for the necessary data. Since the date of the contract, the vendor has been contacted multiple times however no resolution has been presented as of the date of this report. Multiple courts with the same CMS vendor have disclosed a lack of reporting capabilities.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Placer ▼	\$27,599,998	Not Available	\$4,252,714	\$1,945,565	\$1,005,345	\$2,556,419

Fiscal Year 2023–24 Collections Individual Program Report

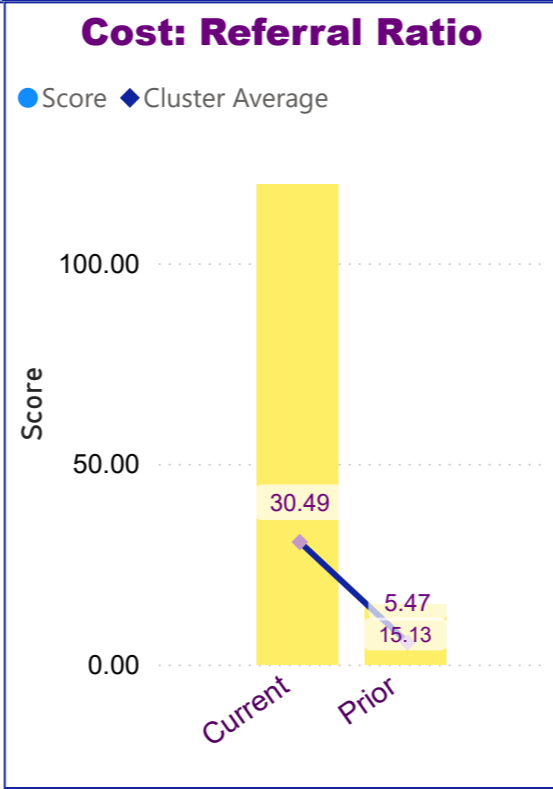
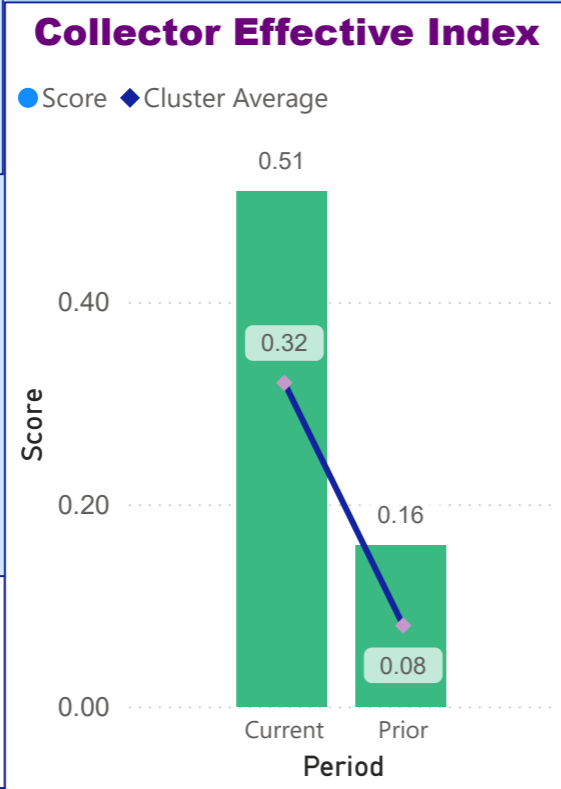
Cluster
2

First-year Resolution Rate
Score Cluster Average
0.39 0.17

Risk Monitor
Score Cluster Average
1.00 0.49

Adjustment Score
Score Cluster Average
28.39 32.02

Discharge Score
Score Cluster Average
72.19 74.97



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
County	0.69	0.58	0.69	0.49	0.69	0.52
Private Agency	0.39	0.93	0.39	0.19	0.39	0.28
FTB-COD	0.15	0.14	0.15	0.15	0.15	0.15
FTB-IIC	0.01	0.01	0.01	0.03	0.01	0.03

Population
412,844

Judges
11

Commissioners
4.50

Best Practices Engaged
21/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.51	0.32
Prior	0.16	0.08
Combined	0.22	0.11

Cost: Referral Ratio

Period	Score	Cluster Average
Current	119.73	30.49
Prior	15.13	5.47
Combined	32.39	8.06

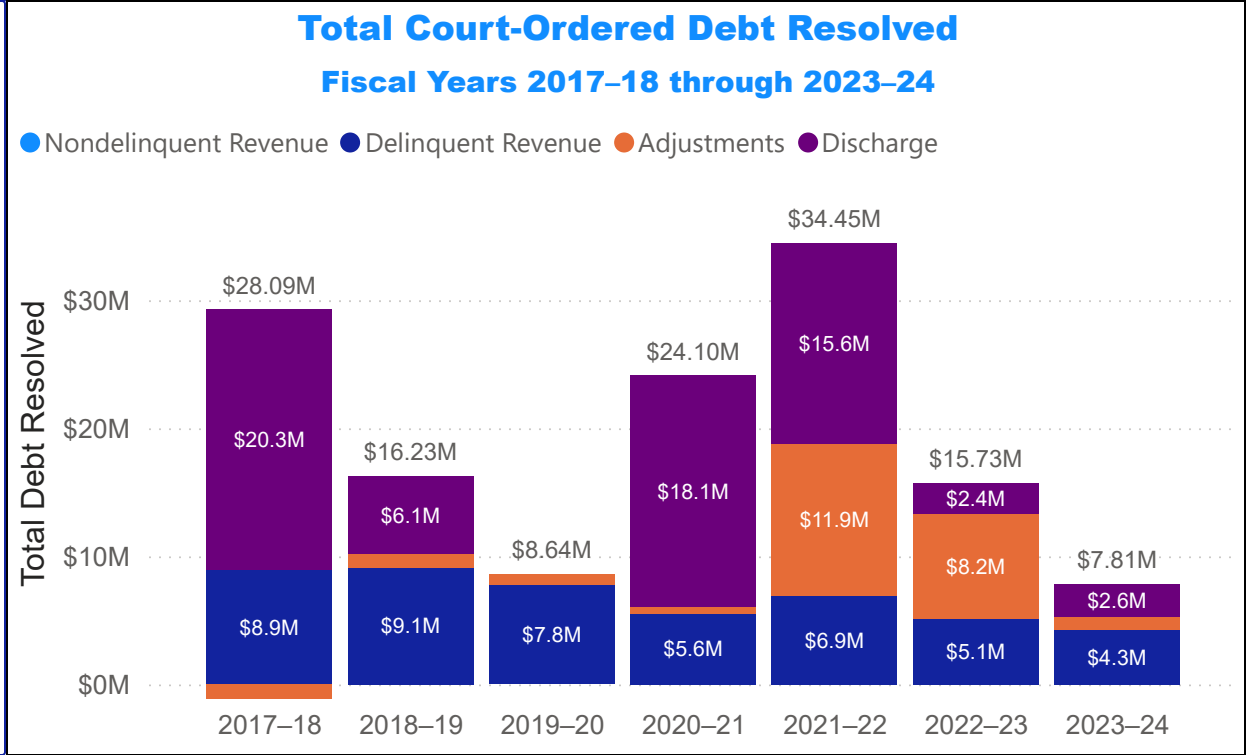
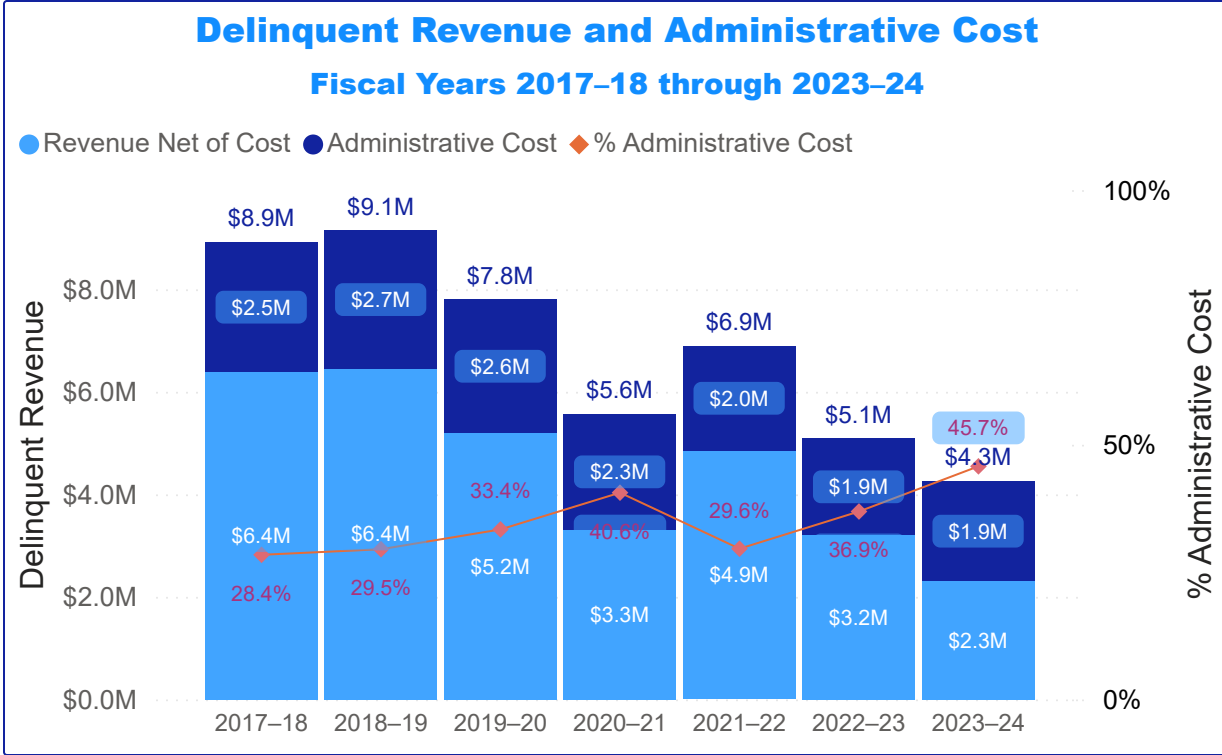
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Performance Metrics Key

▲ Positive	▲ Needs Improvement	▲ No Data
-------------------------	----------------------------------	------------------------

Court Placer	Default Rate Current Prior Combined			No. of People Served 32,914	No. of Nondelinquent Cases With Payments Not Available	No. of Delinquent Cases Reported 60,060	No. of Delinquent Cases With Payments 13,245
	-	-	-				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	\$1,687,254	\$871,343	\$1,168,080	\$603,350	\$158,273	\$289,203	-	\$280,976
Private Agency	\$2,196	\$37,867	\$852	\$14,929	\$263	\$185,542	-	\$2,119,730
FTB-COD	\$118,356	\$890,977	\$17,911	\$134,913	\$6,784	\$365,280	-	\$155,713
FTB-IIC	\$27,771	\$616,950	\$238	\$5,292	-	\$0	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$1,835,577	\$2,417,137	\$1,187,081	\$758,484	\$165,320	\$840,025	-	\$2,556,419

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$1,300,790	9,215	\$893,261
2 - Written Notice(s)	\$1,257,807	8,910	\$863,745
3 - Lobby/Counter	\$0	61,852	\$14,424
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$1,009,333	4,034	\$152,824
6 - FTB-IIC	\$644,721	1,991	\$5,530
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$40,063	344	\$15,781
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$4,252,714	86,346	\$1,945,565

Riverside: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Riverside County and the County of Riverside. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Riverside collections program, rule changes to the Franchise Tax Board Court-Ordered Debt (FTB-COD) collections program contributed to reduced revenue collections. The FTB's Interagency Intercept Collections program is considered secondary collections, therefore cases are not reported as established in their program line. However, to keep the report balanced, the value of cases transferred from other collection programs are reported.

The court implemented the online ability-to-pay (ATP) program in April 2024. While the court's case management system cannot produce an aggregate report regarding the ATP cases, staff generated queries to identify cases enrolled in the program. These reports were reviewed for payments and payment plans to obtain the data points required for the CRT.

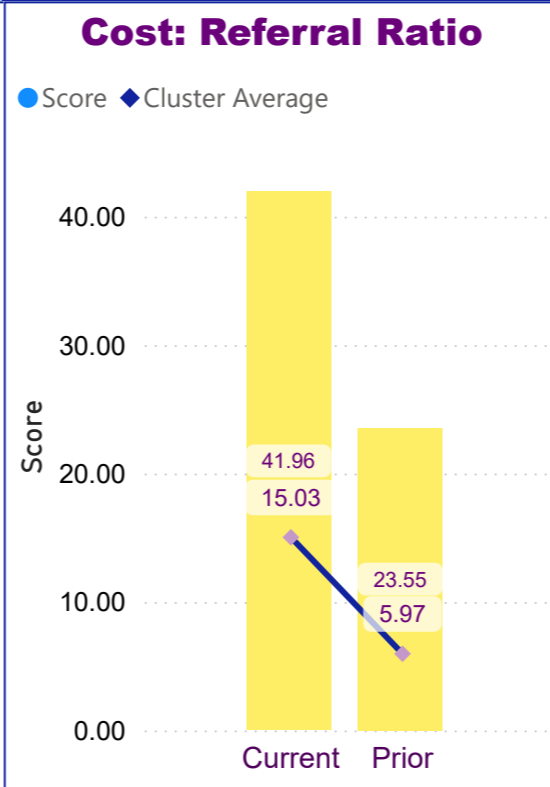
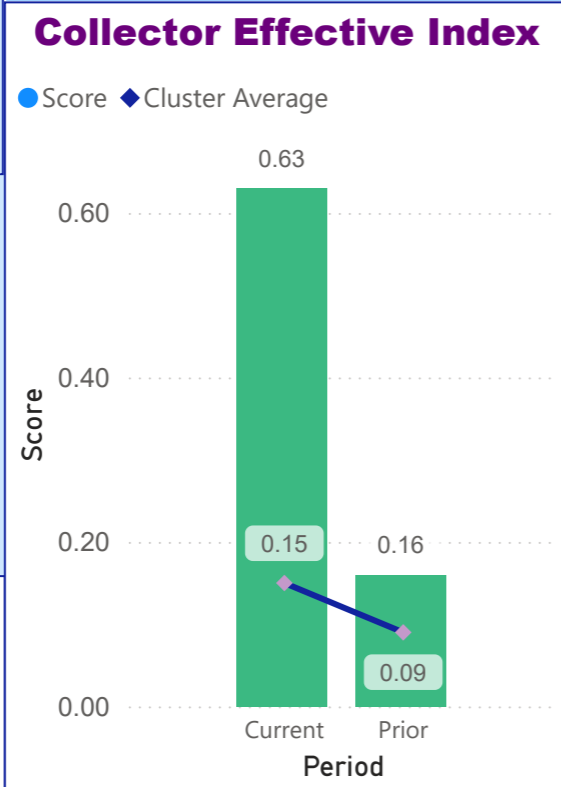
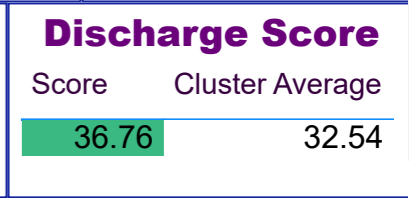
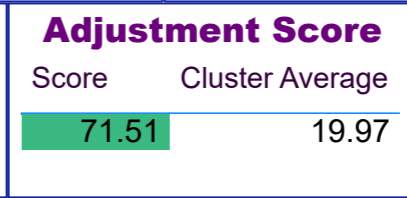
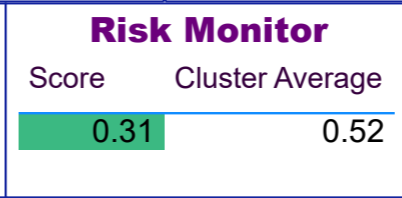
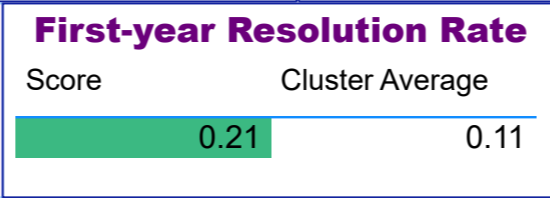
The court is in compliance with all Judicial Council approved best practices. In August 2023, the court implemented a new collections software program.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Riverside ▼	\$173,692,517	\$31,165,870	\$26,497,206	\$11,131,756	\$16,053,017	\$8,251,977

Fiscal Year 2023–24
Collections Individual Program Report

Cluster
4



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.70	0.49	0.58	0.50	0.61	0.50
Private Agency		0.16	0.17	0.24	0.17	0.20
FTB-COD		0.15	0.11	0.22	0.11	0.21
FTB-IIC	0.00	0.04	0.01	0.04	0.01	0.04

Population
2,442,378

Judges
75

Commissioners
14.00

Best Practices Engaged
21/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.63	0.15
Prior	0.16	0.09
Combined	0.23	0.10

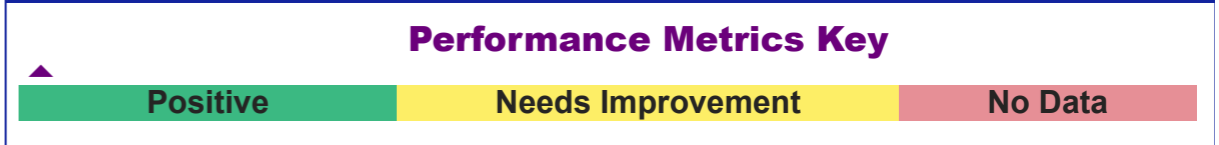
Cost: Referral Ratio

Period	Score	Cluster Average
Current	41.96	15.03
Prior	23.55	5.97
Combined	26.12	7.62

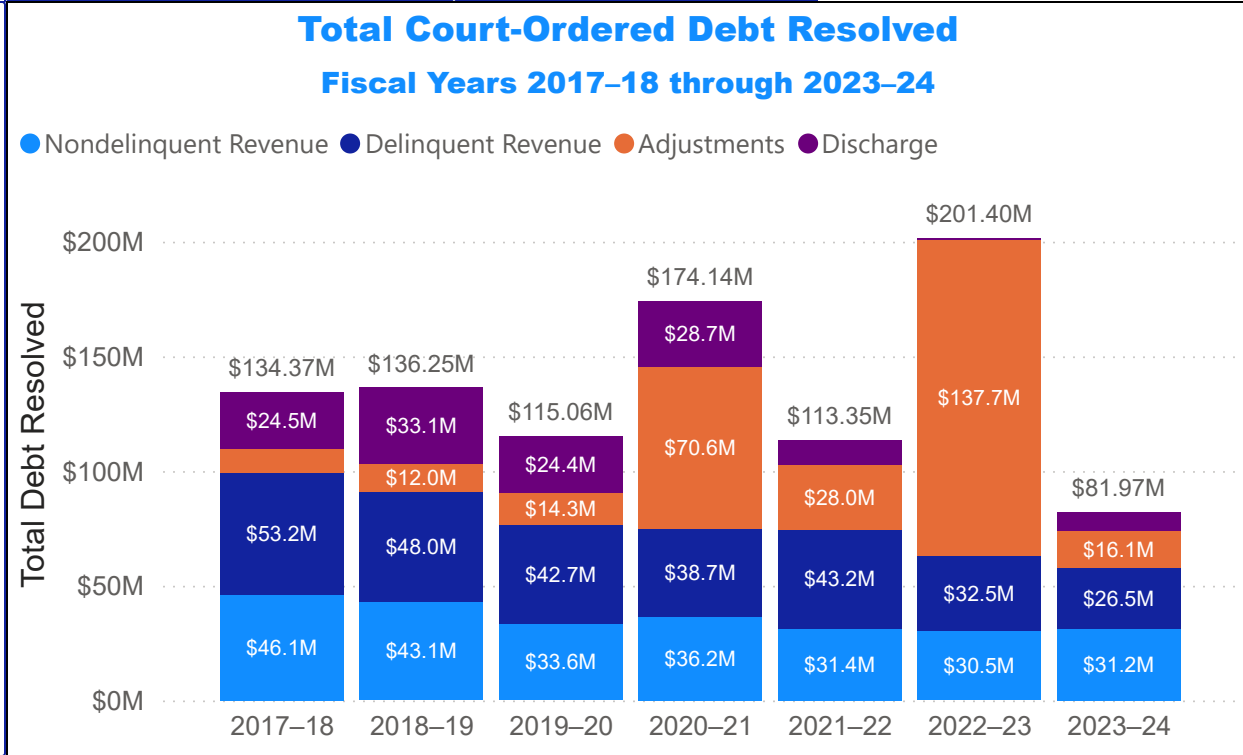
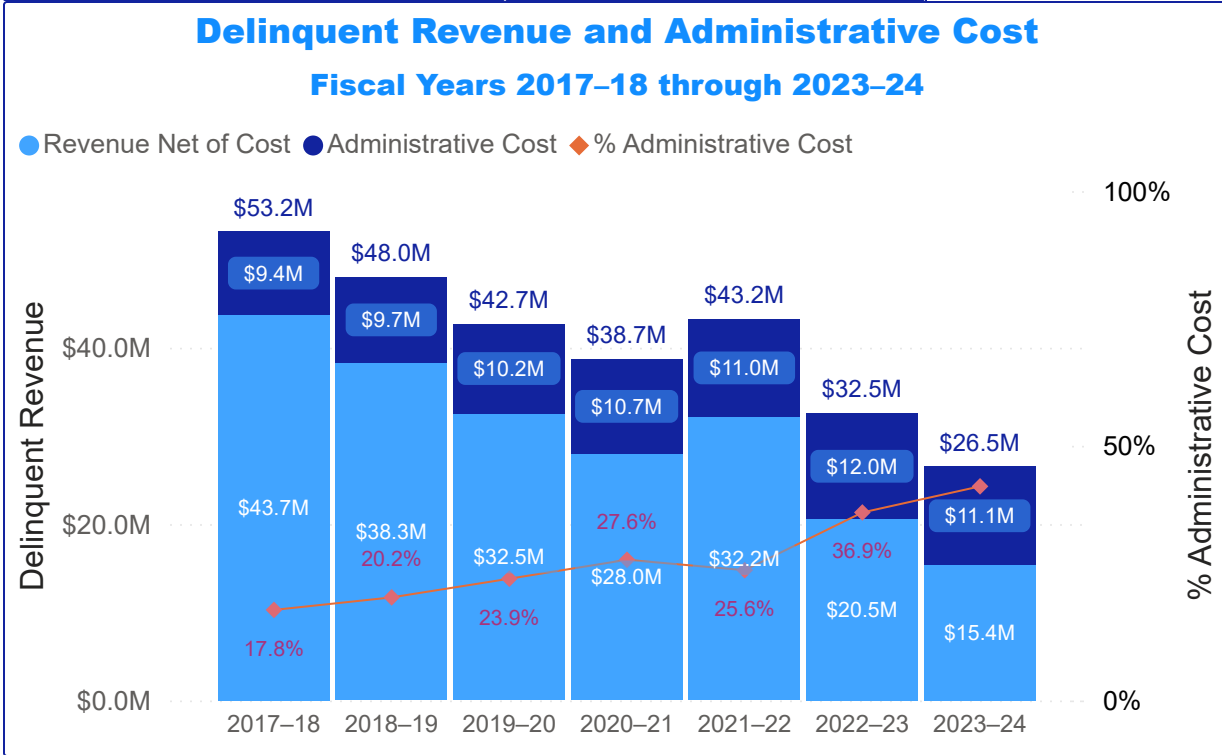
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
15/16



Court Riverside	Default Rate Current Prior Combined			No. of People Served 72,736	No. of Nondelinquent Cases With Payments 130,855	No. of Delinquent Cases Reported 426,195	No. of Delinquent Cases With Payments 96,656
	84%	70%	76%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$3,557,211	\$13,780,483	\$2,493,907	\$7,996,261	\$1,390,083	\$8,434,260	\$0	\$2,023,303
County	-	-	-	-	-	-	-	-
Private Agency	-	\$279,251	-	\$46,461	-	\$4,436,138	-	\$4,436,138
FTB-COD	-	\$4,873,069	-	\$560,090	-	\$1,792,536	-	\$1,792,536
FTB-IIC	\$36,301	\$3,970,891	\$0	\$35,037	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	\$0	-	-	-	-
Total	\$3,593,512	\$22,903,694	\$2,493,907	\$8,637,849	\$1,390,083	\$14,662,934	\$0	\$8,251,977

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$8,130,195	34,906	\$7,018,605
2 - Written Notice(s)	\$2,818,788	17,388	\$139,073
3 - Lobby/Counter	\$4,097,733	43,974	\$1,201,850
4 - Skip Tracing	\$1,428,385	9,705	\$1,613,739
5 - FTB-COD	\$4,873,069	17,983	\$560,090
6 - FTB-IIC	\$4,007,192	19,544	\$35,036
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$279,251	1,812	\$46,461
9 - Wage/Bank Garnishments & Liens	\$862,594	1,443	\$516,902
Total	\$26,497,206	146,755	\$11,131,756

Sacramento: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Sacramento County and the County of Sacramento. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Sacramento collections program, multiple legislative changes over the last several years have drastically reduced the amount of collectible delinquent and non-delinquent debt. These changes include the repeal of fees, costs, and assessments under Assembly Bill (AB) 177, AB 1869, and AB 199. The authority to collect the Emergency Medical Air Transportation (EMAT) penalty that expired on December 31, 2023, under AB 2648. Of the \$347,732 in adjustments reported the court waived a total of \$248,093 in EMAT penalties.

Neither the court, county, nor the private agency are able to provide all collections activities information for the requested categories of data required by Government Code § 68514. However, the collections program perform all 16 collections activities. The county is reassessing programming needs to allow the data to be collected within its system. The court is currently in the process of implementing a new case management system (CMS) for criminal operations. The court's traffic CMS does not capture the requested collections activities data. For the current and prior periods, information on defaulted installment plans is unavailable.

The court implemented the online *MyCitations* program in June 2024. The court has not claimed any cost related to ability-to-pay installment plans.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Sacramento ▼	\$328,904,108	\$20,638,066	\$11,548,359	\$5,745,152	\$548,134	\$0

Fiscal Year 2023–24
Collections Individual Program Report

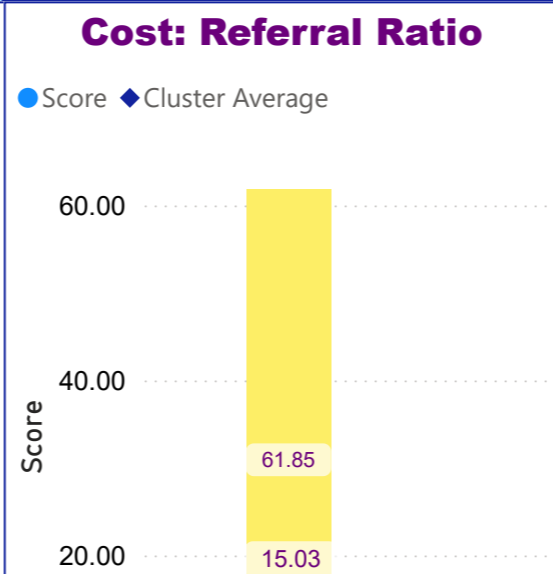
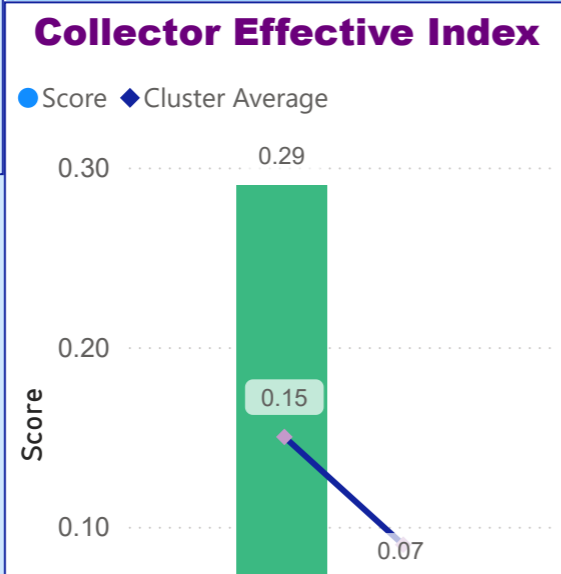
Cluster
4

First-year Resolution Rate
 Score Cluster Average
 0.13 0.11

Risk Monitor
 Score Cluster Average
 0.48 0.52

Adjustment Score
 Score Cluster Average
 1.61 19.97

Discharge Score
 Score Cluster Average
 0.00 32.54



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
County	0.83	0.65	0.83	1.00	0.83	0.84
Private Agency	0.22	0.16	0.07	0.24	0.14	0.20
FTB-COD	0.15	0.15	0.15	0.22	0.15	0.21
FTB-IIC	0.01	0.04	0.01	0.04	0.01	0.04

Population
1,578,938

Judges
68

Commissioners
9.00

Best Practices Engaged
20/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.29	0.15
Prior	0.07	0.09
Combined	0.09	0.10

Cost: Referral Ratio

Period	Score	Cluster Average
Current	61.85	15.03
Prior	5.21	5.97
Combined	9.87	7.62

Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

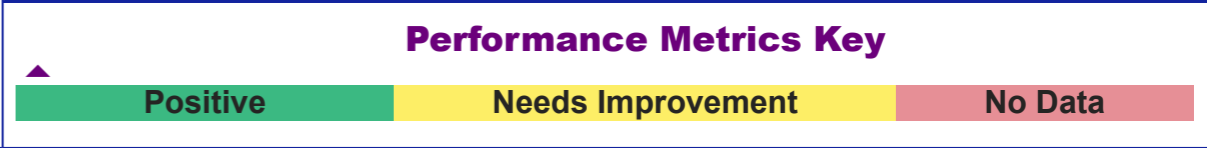
Collections Activities Performed
15/16

Collector Effective Index

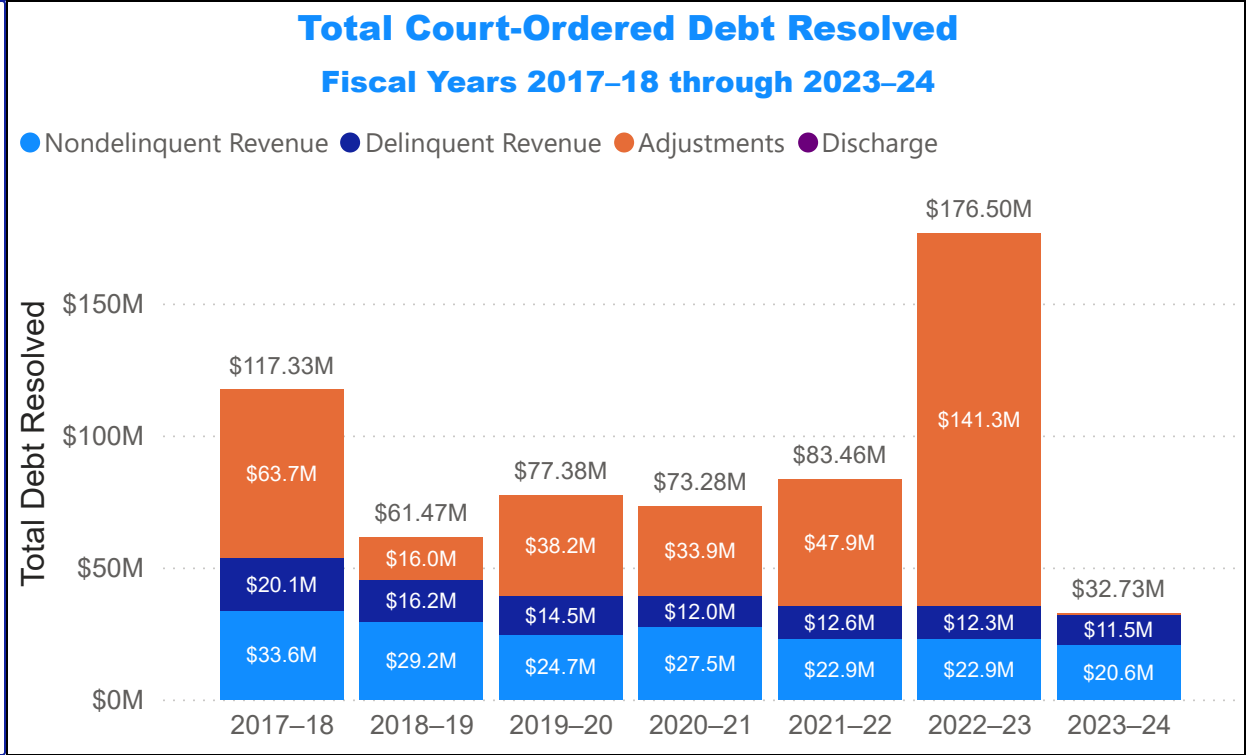
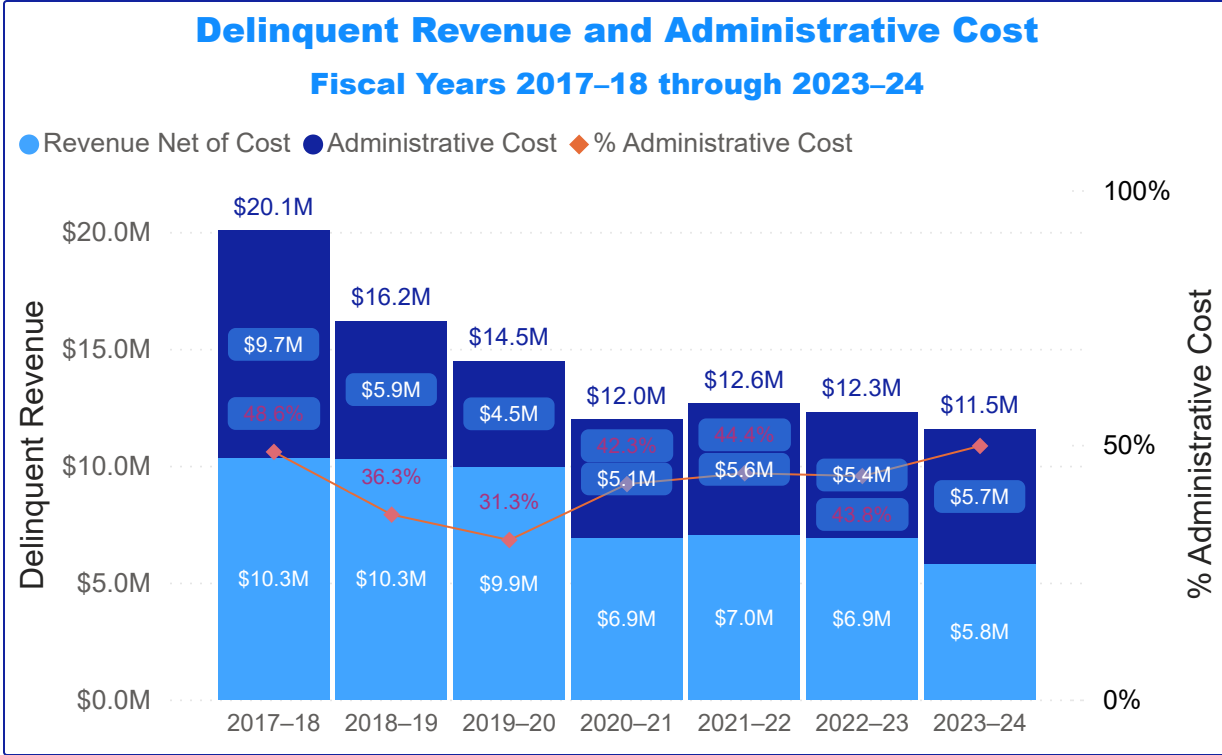
Period	Score	Cluster Average
Current	0.29	0.15
Prior	0.07	0.09
Combined	0.09	0.10

Cost: Referral Ratio

Period	Score	Cluster Average
Current	61.85	15.03
Prior	5.21	5.97
Combined	9.87	7.62



Court Sacramento	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 68,035	No. of Delinquent Cases Reported 581,993	No. of Delinquent Cases With Payments 51,081
	8%	38%	29%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	\$3,447,266	\$2,771,453	\$2,859,457	\$2,298,880	\$55,793	\$243,826	-	-
Private Agency	\$198,262	\$198,820	\$43,394	\$13,547	\$11,886	\$164,101	-	-
FTB-COD	\$399,159	\$2,923,423	\$60,766	\$445,049	\$301	\$27,703	-	-
FTB-IIC	\$24,726	\$1,585,251	\$369	\$23,689	\$20,205	\$24,319	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$4,069,412	\$7,478,947	\$2,963,987	\$2,781,165	\$88,185	\$459,949	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	-	-	-
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$3,322,582	14,670	\$505,815
6 - FTB-IIC	\$1,609,977	6,608	\$24,059
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$397,082	1,855	\$56,942
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$5,329,641	23,133	\$586,816

San Benito: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of San Benito County and the County of San Benito. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below. ¹

Performance

According to the San Benito collections program, the current court collections program consists of an original order and notice to the customer, follow up notice to customer with notification of any fines or assessments due along with a timeline to make payment before referral to the Franchise Tax Board Court-Ordered Debt program for collections. All victim restitution is handled by the county for collections. The county probation department collects victim restitution for supervised cases.

The court is working with the programs case management system (CMS) vendor to acquire the proper numbers for the number of cases that payments are received and amounts satisfied by court orders, suspensions, dismissals or alternative sentence. The court is also working on a discharge of accountability program.

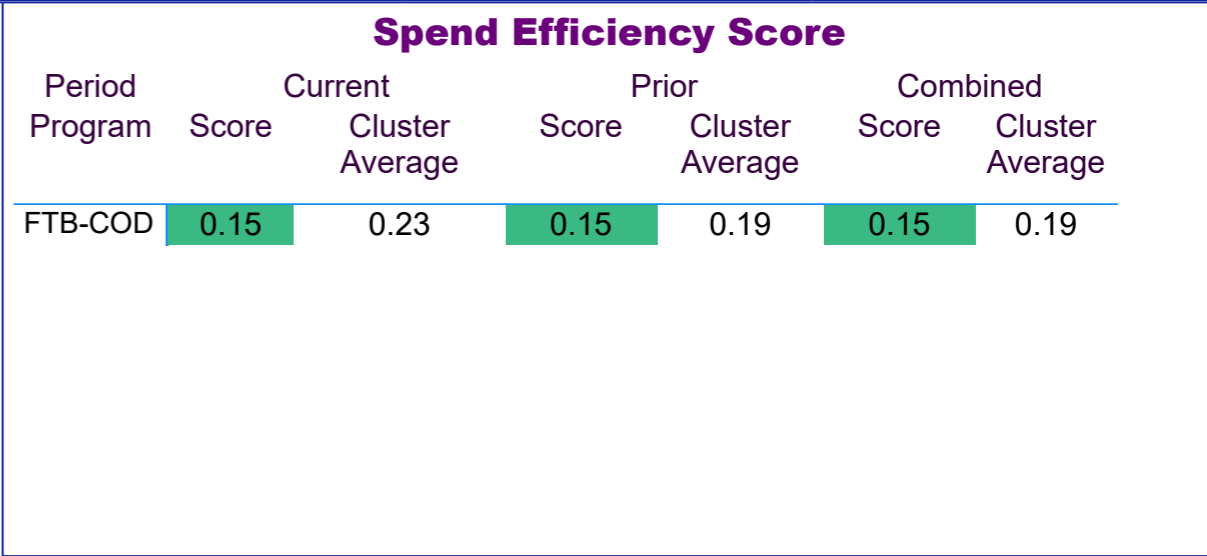
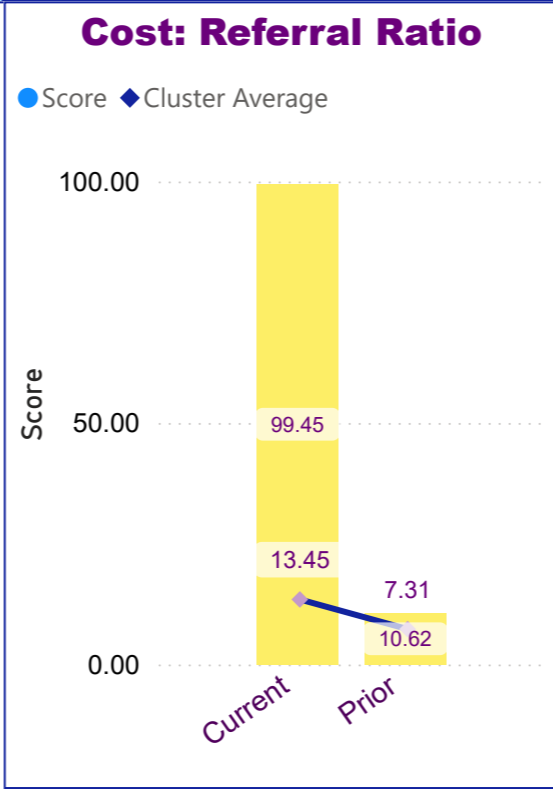
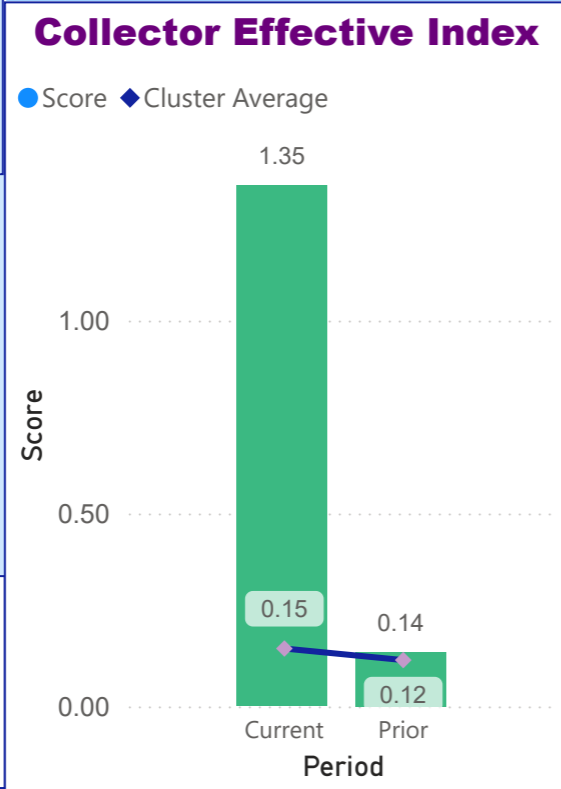
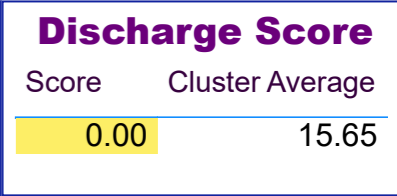
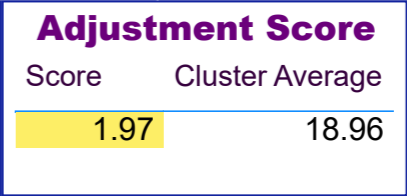
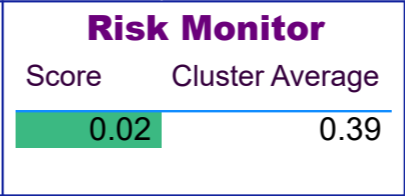
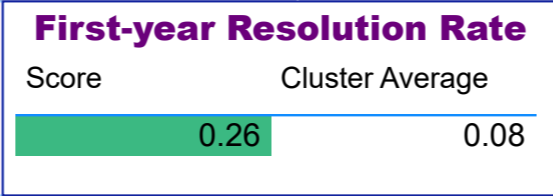
Fiscal year 2023–24 is the courts second full year implementing the ability-to-pay (ATP) program. The court is working with their CMS vendor to have numbers for the ATP program to determine revenue from non-delinquent collections versus delinquent collections and retain data for cases on payment plans.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
San Benito ▼	\$1,074,994	\$1,287,180	\$230,323	\$34,549	\$2,574	\$0

Fiscal Year 2023–24 Collections Individual Program Report

Cluster
1



Population
65,853

Judges
2

Commissioners
0.50

Best Practices Engaged
14/21

Collector Effective Index

Period	Score	Cluster Average
Current	1.35	0.15
Prior	0.14	0.12
Combined	0.27	0.13

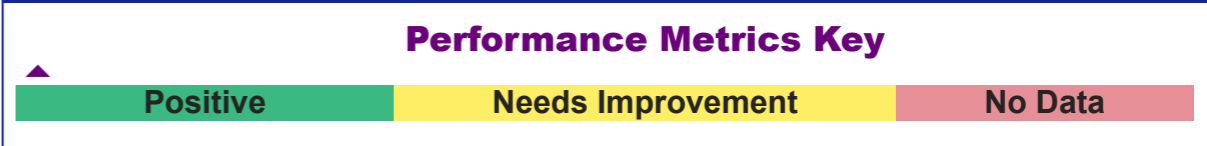
Cost: Referral Ratio

Period	Score	Cluster Average
Current	99.45	13.45
Prior	10.62	7.31
Combined	19.86	8.57

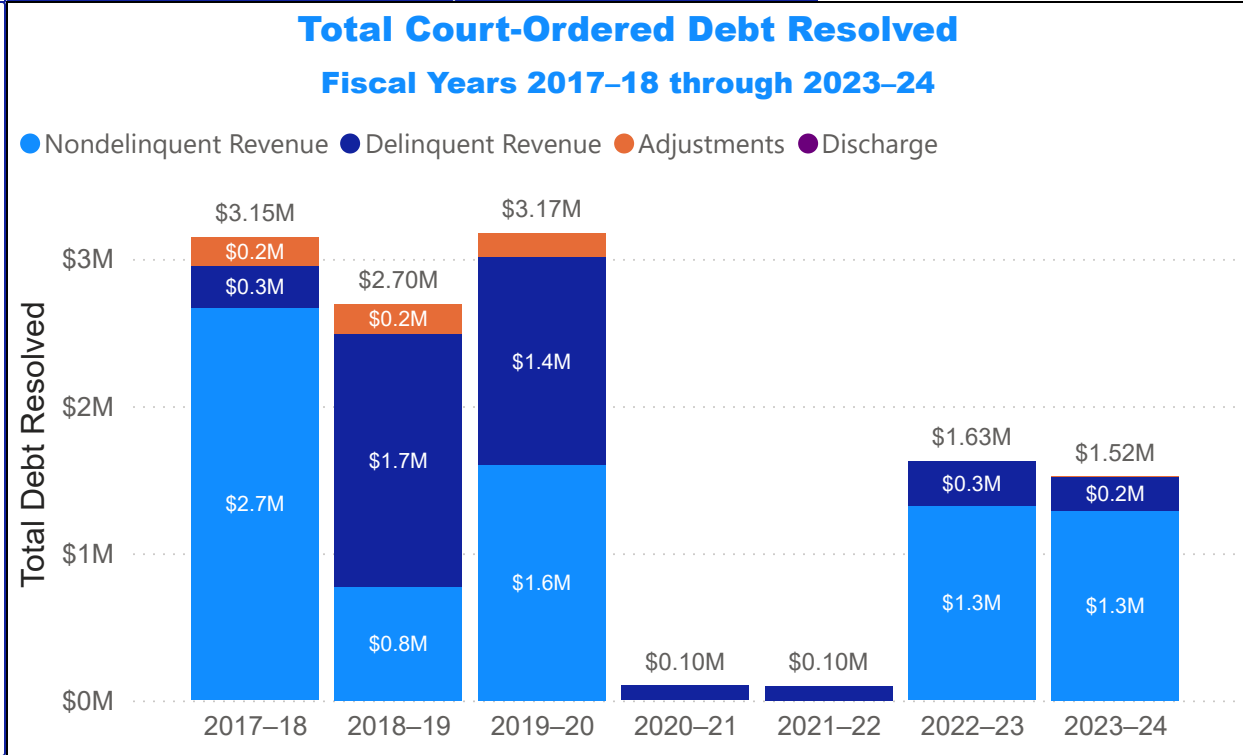
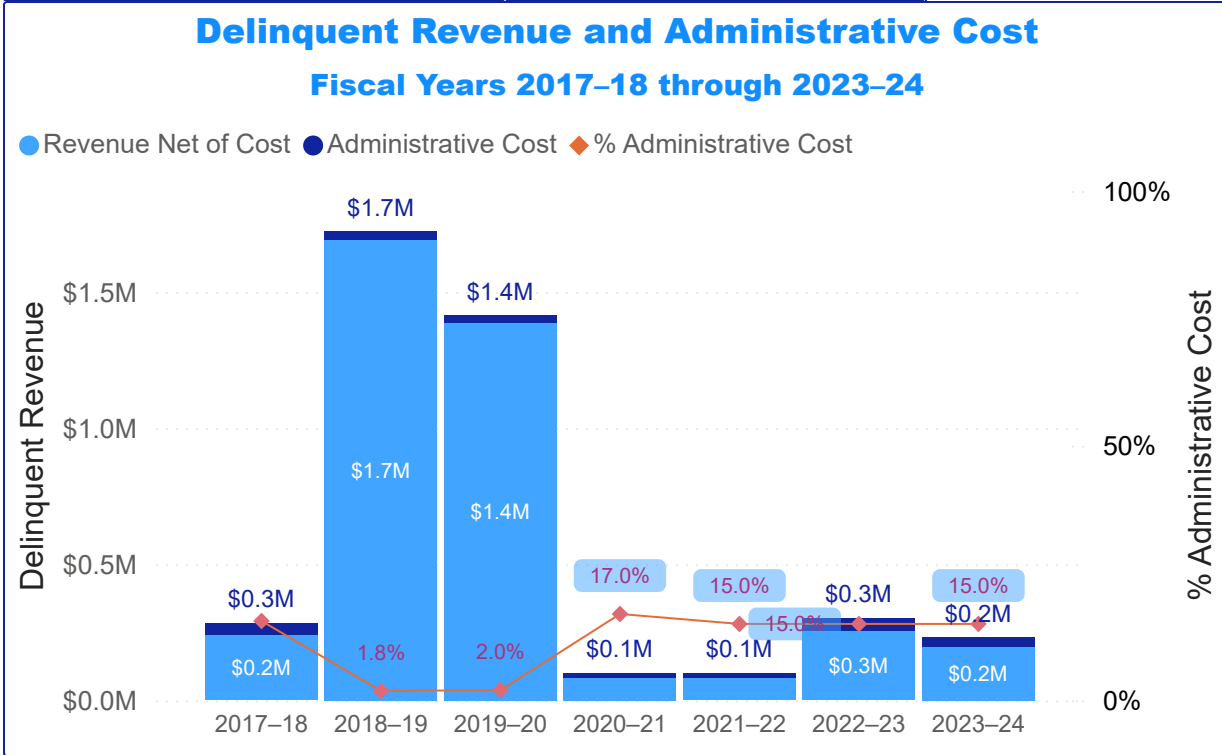
Dashboard Comments

Court CMS does not distinguish between case adjustments and discharge amounts so all data has been reported in the adjustment section.

Collections Activities Performed
11/16



Court <input type="text" value="San Benito"/>	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 10,722	No. of Delinquent Cases Reported 1,740	No. of Delinquent Cases With Payments 470
	-	-	-				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	-	-	-	-	-	-	-	-
Private Agency	-	-	-	-	-	-	-	-
FTB-COD	\$119,998	\$110,325	\$18,000	\$16,549	\$1,341	\$1,233	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$119,998	\$110,325	\$18,000	\$16,549	\$1,341	\$1,233	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	-	-	-
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$230,323	2,304	\$34,549
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$230,323	2,304	\$34,549

San Bernardino: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of San Bernardino County and San Bernardino County. This report contains available collections information as reported in the Collections Reporting Template (CRT) for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the San Bernardino collections program, there is residual impact from the fiscal year 2022–23 implementation of Assembly Bill (AB) 199 in the fiscal year 2023–24 CRT. A significant backlog of accounts was referred to collections in October 2023, delaying submission of new eligible accounts to the Franchise Tax Board Interagency Intercept Collections (IIC) program. Further, implementing AB 2648 also impacted the IIC program process, as updates to account balances were executed late in March 2024 resulting in many accounts over collected, requiring significant effort to reconcile records and refund amounts overpaid. The court cancelled \$501,747 in Emergency Medical Air Transportation (EMAT) penalties from 76,000 cases, as the authority to collect the penalty expired on December 31, 2023.

The program did not perform a discharge from accountability, but intends to proceed with the process in fiscal year 2024–25. The program exceeded its agreed upon 20 percent cost of collections cap and ended the year at 26 percent. The court has requested in writing that the county return the over collection of costs so that the overage can be appropriately redistributed.

While the CRT calculates ending inventory balances, it does not account for cases resolved through payment-in-full, adjustment, cancellation, or additional collections on discharged accounts. Account inventories by program are reconciled and reflected in the CRT. The program continues to refine and improve its reporting on the CRT. Updates were made to report the breadth of collection actions taken on delinquent cases, regardless of whether actual collections occurred. Previously, counts per activity were provided for cases with collections. The court also implemented the ability-to-pay online tool *MyCitations* in June 2024, and has started reporting results in this area of the CRT.

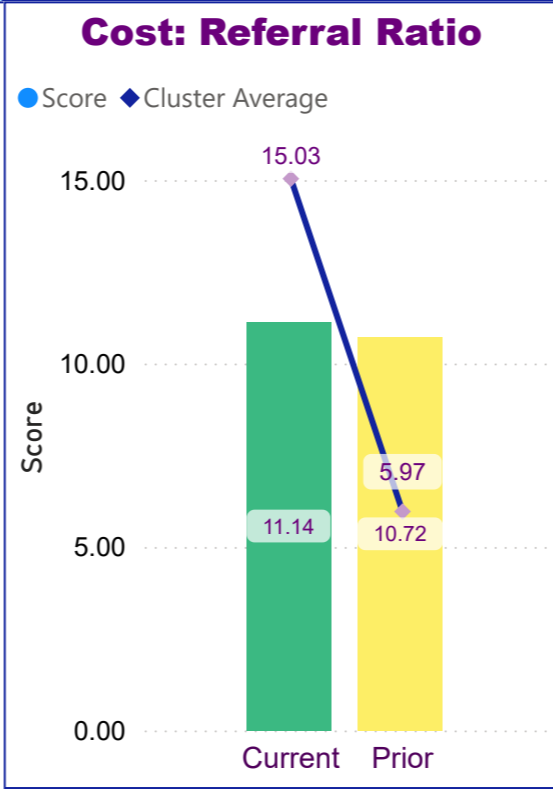
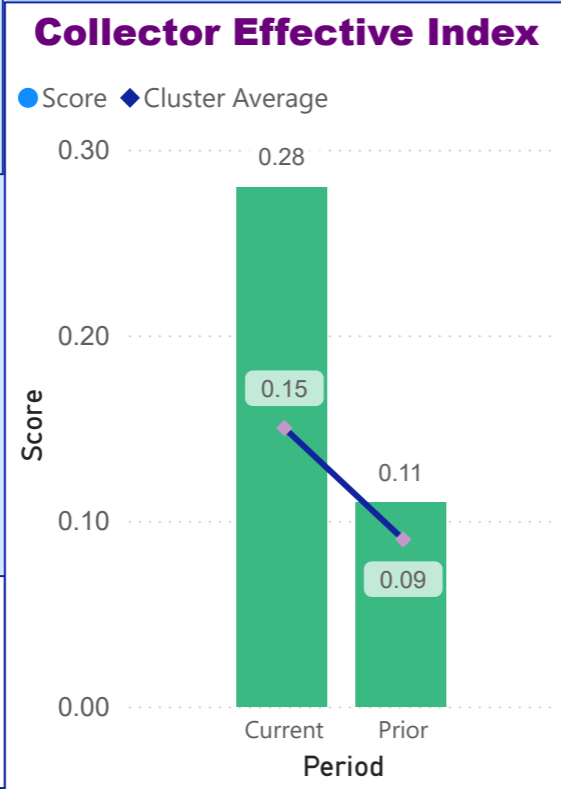
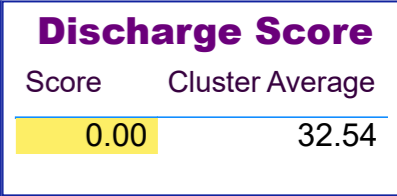
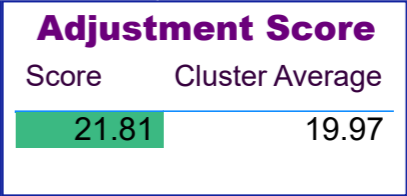
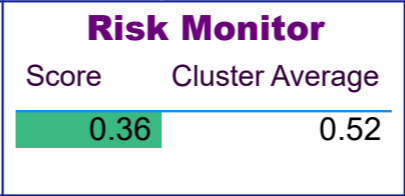
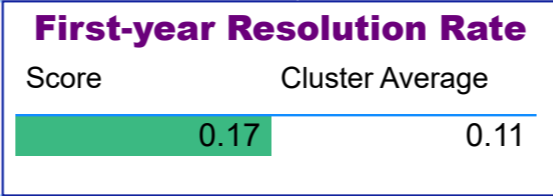
The court and county operate its comprehensive court collection program per their Memorandum of Understanding for Enhanced Collection Services. The county continues to monitor for cost efficiencies. Though collection costs have decreased, the cost of collections percentage has increased, most notably by the reduced amount collected by the IIC program. Legislative changes have not only impacted average case value, but have also increased the administrative effort and cost to implement their requirements, ultimately impacting the flow and success of collections activity.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
San Bernardino ▼	\$107,756,317	\$40,464,764	\$10,377,750	\$3,208,864	\$2,634,155	\$0

Fiscal Year 2023–24 Collections Individual Program Report

Cluster
4



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
County	0.18	0.65	0.91	1.00	0.58	0.84
FTB-COD	0.13	0.15	0.13	0.22	0.13	0.21
FTB-IIC	0.06	0.04	0.06	0.04	0.06	0.04

Population
2,181,433

Judges
85

Commissioners
18.00

Best Practices Engaged
18/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.28	0.15
Prior	0.11	0.09
Combined	0.13	0.10

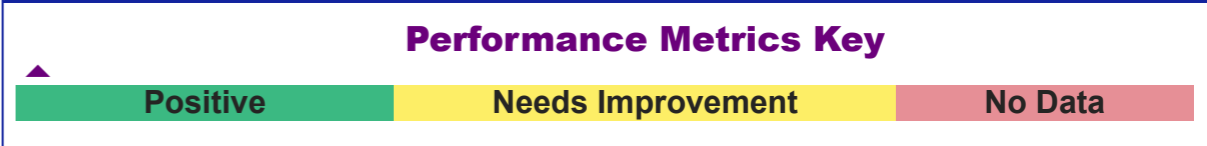
Cost: Referral Ratio

Period	Score	Cluster Average
Current	11.14	15.03
Prior	10.72	5.97
Combined	10.78	7.62

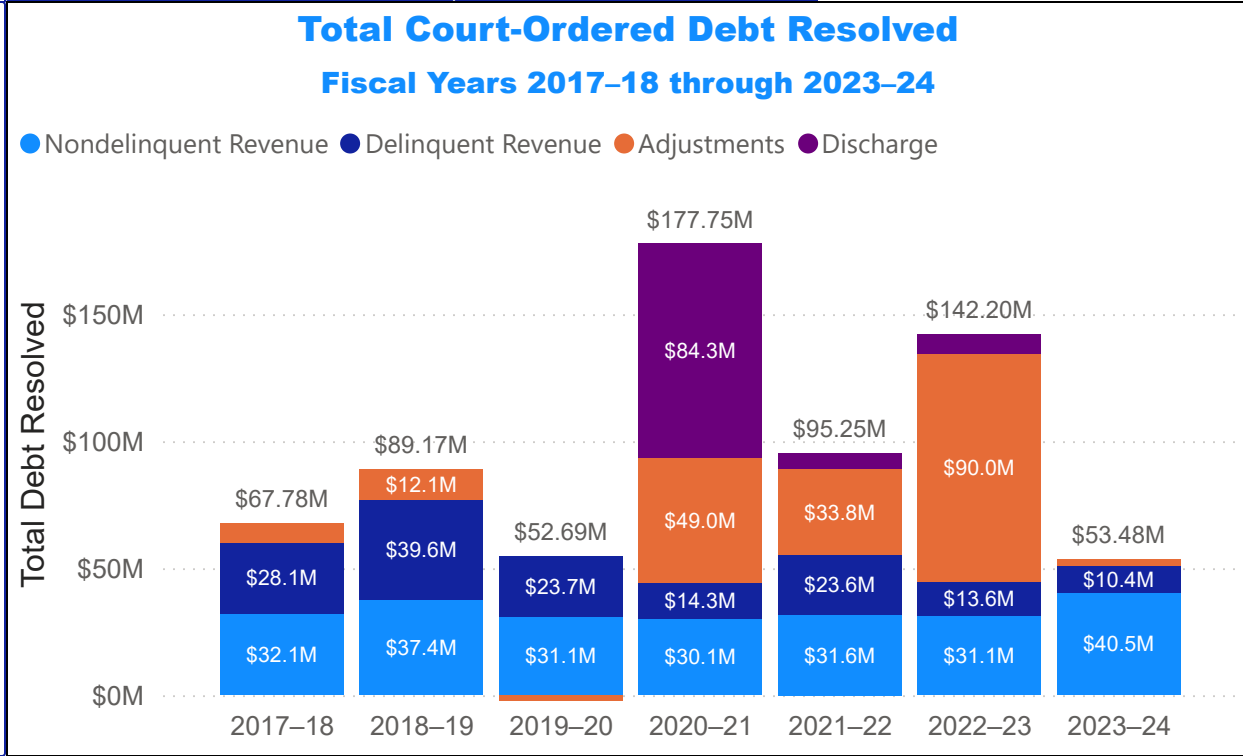
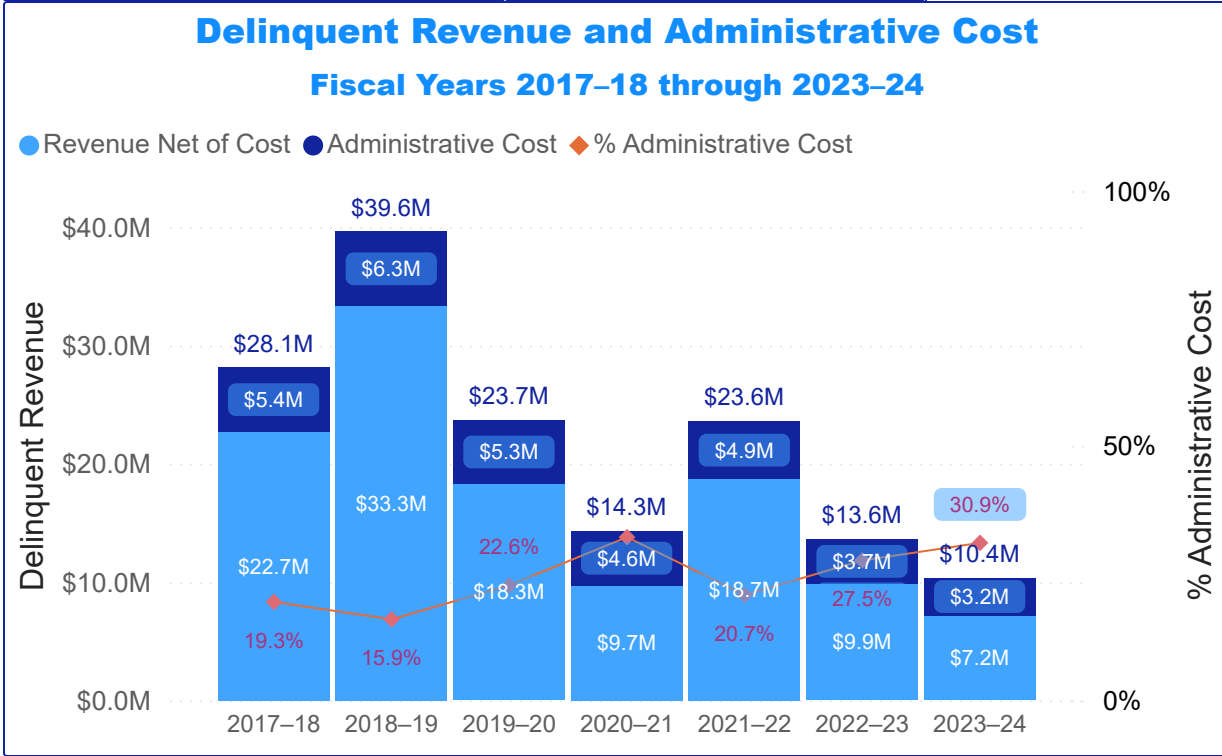
Dashboard Comments

Annual discharge not processed due to other system priorities. The Spend Efficiency remains consistent overall, however the increase to Prior Period is due to delays in processing of vacated EMAT and coinciding tax season. This delay resulted in significant over payments and manual refunds.

Collections Activities Performed
14/16



Court San Bernardino	Default Rate			No. of People Served 39,221	No. of Nondelinquent Cases With Payments 136,131	No. of Delinquent Cases Reported 297,759	No. of Delinquent Cases With Payments 39,221
	Current	Prior	Combined				
	-	-	-				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	\$2,267,636	\$2,700,880	\$401,131	\$2,464,093	-	\$2,634,155	-	-
Private Agency	-	-	-	-	-	-	-	-
FTB-COD	\$0	\$63,467	-	\$8,018	-	-	-	-
FTB-IIC	\$1,297,667	\$4,048,100	\$80,549	\$255,073	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$3,565,303	\$6,812,447	\$481,680	\$2,727,184	-	\$2,634,155	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$670,690	136,954	\$546,854
2 - Written Notice(s)	\$1,832,987	231,175	\$1,108,089
3 - Lobby/Counter	\$1,517,612	13,528	\$946,243
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$63,467	1,113	\$8,018
6 - FTB-IIC	\$5,345,767	325,862	\$335,622
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	\$947,227	3,063	\$264,038
Total	\$10,377,750	711,695	\$3,208,864

San Diego: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of San Diego County and the County of San Diego. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the San Diego Court Collections Program, the decrease in gross revenue collected from \$19.5 million in fiscal year 2022–23 to \$17.4 million in fiscal year 2023–24, is attributable to the effects of Government Code section 76000.10(f) and ability-to-pay (ATP) reductions. This represents an 11 percent decline in revenue. Additionally, there has been a significant reduction in adjustments compared to the previous year, due to Assembly Bill (AB) 199. Last year, adjustments totaled \$261 million, while this year they amount to only \$6.6 million. During this reporting period, a significant factor affecting collections was AB 2648, as the authority to collect the Emergency Medical Air Transportation (EMAT) penalty that expired on December 31, 2023. As a result, the court waived \$1.3 million in EMAT outstanding penalties. Another factor was the introduction of the ATP program, which San Diego implemented on September 15, 2023. The ATP program allows eligible cases to request a reduction of the amount due online through *MyCitations*, potentially resulting in a 50 percent reduction in fines and fees. Initially, before any inability to pay requests were submitted, the total amount due in fines and fees was approximately \$942,000. However, after applying the ATP pro-rata reduction, the amount due was reduced to \$554,000. The court ultimately collected \$327,000 in gross revenue.

The County Collections Program had a 9 percent increase in combined collections over fiscal year 2022–23, from \$682,168 to \$742,474, despite a reduction in new referrals of 11 percent compared to fiscal year 2022–23 (from \$2.93 million to \$2.61 million). Collections on prior period cases also saw a 12 percent increase over the prior year, from \$475,919 to \$531,661. The county evaluated the collectability of its aging cases and discharged \$1 million in uncollectible debt, which was a 1,006 percent increase from the \$94,320 discharged in fiscal year 2022–23.

Government Code § 68514 requires reporting on the total amount collected, number of cases, and operating costs per collection activity. The court uses multiple case management systems and some data submitted by the court requires special ad-hoc reporting. The county has provided required information as accurately as can be extracted from its case management system; however, some data cannot be compiled automatically via system generated reports and will require labor intensive tracking which would deter from actual collection activities. While

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

San Diego: Summary of Collection Reporting Template 2023–24

the Franchise Tax Board's Court-Ordered Debt report provides information on the value of cases on installment agreements, the balance defaulted on is currently unavailable.

The court has maintained its debtor-friendly approach to collections while focusing on enhancing its collection program. It continues to innovate its collection practices by engaging the services of only one third-party collections vendor.

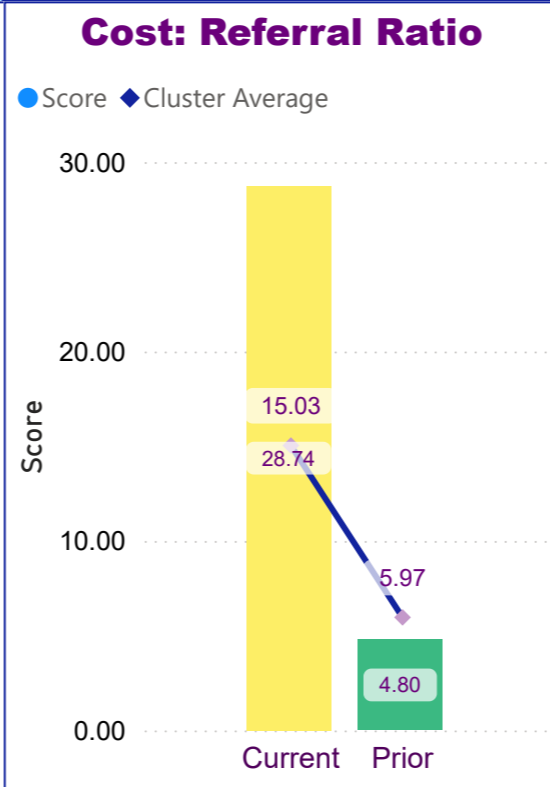
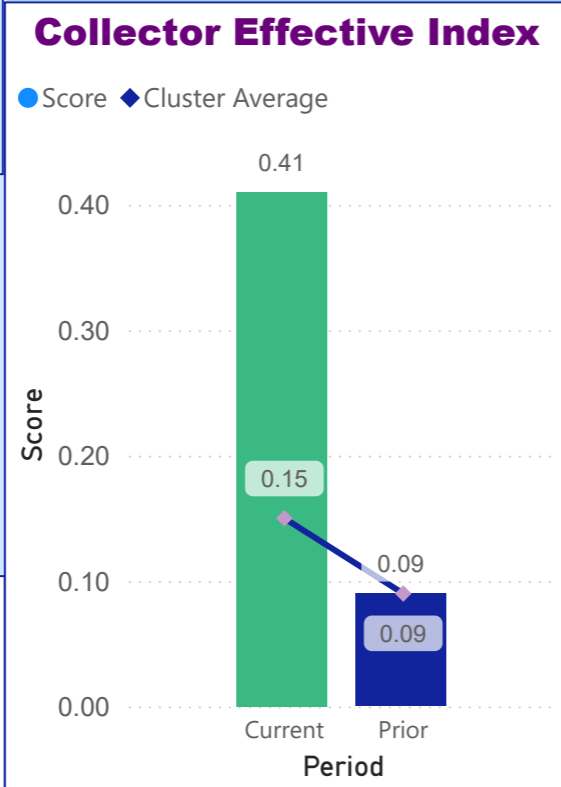
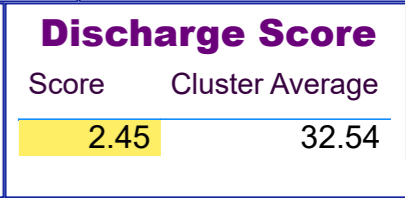
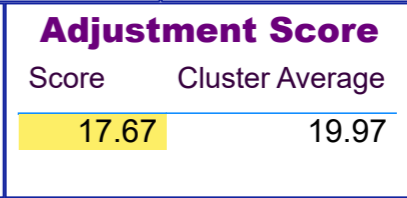
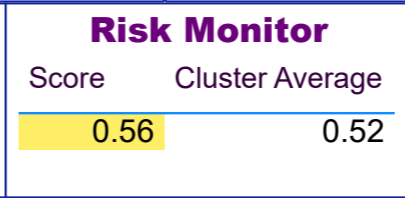
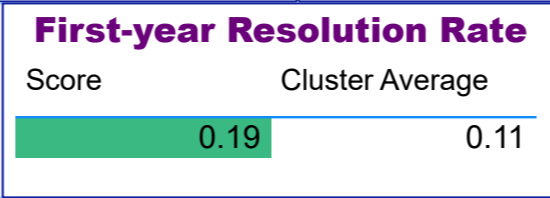
The court continues to be impacted by AB 199, which reduced civil assessments, and by AB 2746, which eliminated driver's license suspensions and holds for failure to appear. These legislative changes appear to have diminished the urgency for defendants to pay their fines, significantly affecting fine collection dynamics. Nevertheless, the court is dedicated to upholding best practices in collections and efficiently implementing statutes related to court-ordered debt.

The county continued its increased collection efforts and administered a Delinquency Campaign to provide additional outreach to delinquent debtors during March and April 2024. The campaign resulted in approximately \$151,000 of additional collections which accounted for over 18 percent of reported total combined revenue of \$807,000 and contributed to the 12 percent increase in prior period collections of delinquent debt.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
San Diego ▼	\$398,724,161	\$36,265,997	\$18,242,487	\$6,726,286	\$7,518,657	\$1,043,642

Fiscal Year 2023–24
Collections Individual Program Report

Cluster
4



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.23	0.49	0.23	0.50	0.23	0.50
County	1.08	0.65	1.08	1.00	1.08	0.84
Private Agency	0.36	0.16	0.32	0.24	0.33	0.20
FTB-COD	0.42	0.15	0.43	0.22	0.43	0.21
FTB-IIC	0.01	0.04	0.01	0.04	0.01	0.04

Population
3,291,101

Judges
135

Commissioners
19.00

Best Practices Engaged
21/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.41	0.15
Prior	0.09	0.09
Combined	0.11	0.10

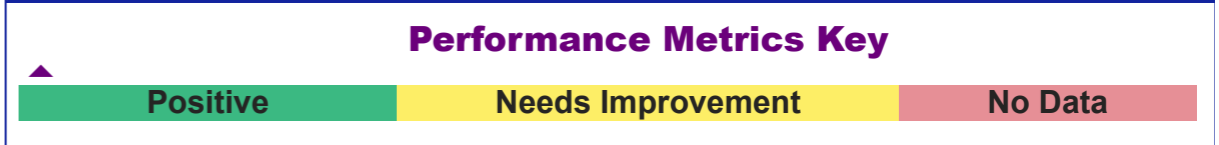
Cost: Referral Ratio

Period	Score	Cluster Average
Current	28.74	15.03
Prior	4.80	5.97
Combined	6.28	7.62

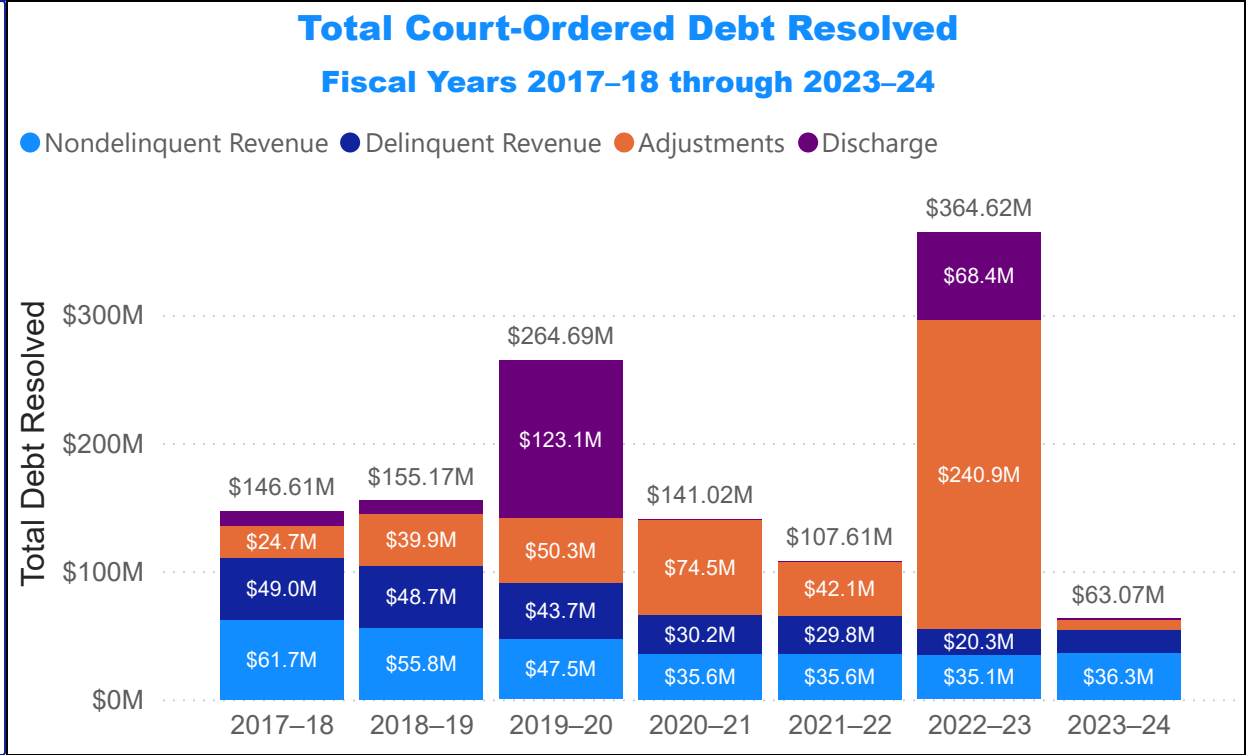
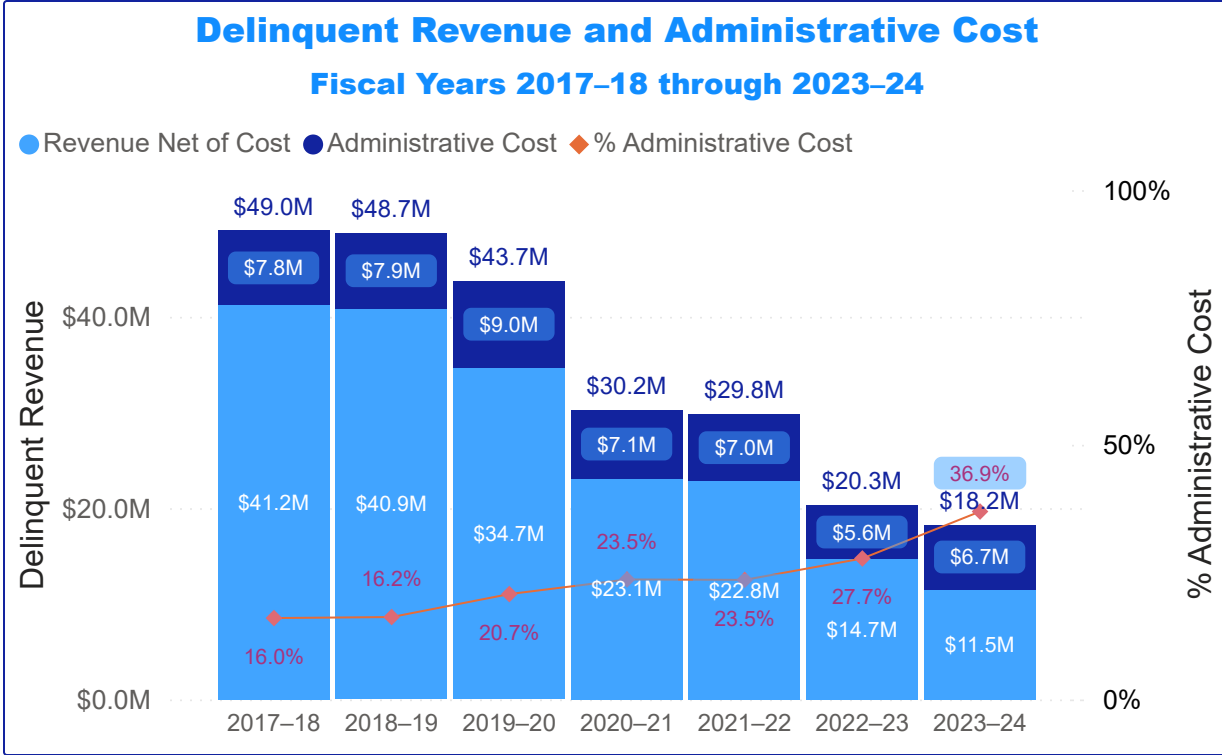
Dashboard Comments

Please see page 1 of the Individual Program Report for performance comments.

Collections Activities Performed
16/16



Court <input type="text" value="San Diego"/>	Default Rate Current Prior Combined			No. of People Served 38,094	No. of Nondelinquent Cases With Payments 53,092	No. of Delinquent Cases Reported 1,071,347	No. of Delinquent Cases With Payments 115,898
	14%	64%	53%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$831,374	\$1,808,296	\$189,174	\$411,466	\$187,690	\$408,239	-	-
County	\$210,812	\$531,660	\$226,652	\$571,610	\$424,670	\$482,219	-	\$1,043,642
Private Agency	\$4,056,158	\$5,484,121	\$1,464,190	\$1,729,877	\$1,609,876	\$4,083,863	-	-
FTB-COD	\$61,632	\$4,868,245	\$26,029	\$2,107,108	\$47,737	\$274,364	-	-
FTB-IIC	\$485	\$24,775	\$6	\$173	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	\$364,929	-	-	-	-	-	-	-
Total	\$5,525,389	\$12,717,097	\$1,906,052	\$4,820,235	\$2,269,973	\$5,248,684	-	\$1,043,642

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	\$143,131	39,371	\$153,886
3 - Lobby/Counter	\$3,236,252	44,256	\$1,242,051
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$4,929,877	165,809	\$2,133,137
6 - FTB-IIC	\$2,725,976	287,159	\$188,551
7 - DL Hold/Suspension	\$364,929	-	-
8 - Private Agency	\$6,839,563	693,063	\$3,005,696
9 - Wage/Bank Garnishments & Liens	\$2,758	67	\$2,965
Total	\$18,242,486	1,229,725	\$6,726,286

San Francisco: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of San Francisco County and the County of San Francisco. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the San Francisco collections program, ongoing legislative changes continue to impact fines and fees values established, referred, and collected. In the past few years since 2021, approximately \$40 million in outstanding balances on numerous fees were de-authorized and vacated from criminal and traffic cases. Effective January 1, 2024, in compliance with Government Code § 76000.10, over \$310 thousand in remaining Emergency Medical Air Transportation (EMAT) balances have been removed, as authority to collect EMAT penalty expired on December 31, 2023. Pursuant to Assembly Bill 176 and Senate Bill 1477, effective September 1, 2023, additional restrictions were placed on the amount of wages the Franchise Tax Board Court-Ordered Debt (FTB-COD) can attach resulting in a significant decrease in collections revenue.

In this reporting period, there has been an uptick of infractions citations filed with the court. However, amounts owed are reduced by the council's online ability-to-pay (ATP) determination tool. San Francisco has participated in this project since December 2019 resulting in lower overall account balances for traffic cases. Since conversion of criminal cases into the new C-Track Case Management System (CMS) on June 27, 2022, programmatic builds continue for capabilities to process collections work. Workarounds were established to increase referrals of non-delinquent and delinquent debts where total balances are less given impacts from ongoing changes in the laws. San Francisco has processed discharge of accountability on an annual basis since 2018. The court continues to work with the community to address challenges facing debtors with process adjustments and alternative solutions to reduce or resolve court-ordered debts when requested and as allowed.

The court refers accounts to collections vendors, AllianceOne, FTB-COD and Franchise Tax Board Interagency Intercept Collections (FTB-IIC), to perform the listed activities as marked. Referrals to and collections by FTB-COD and FTB-IIC are handled and processed through AllianceOne. They mainly capture FTB-IIC values within private agency fields as they continue to work the accounts. To avoid overinflating values, figures relating to FTB-IIC collected revenue are independently reported. AllianceOne informs they do not have data available on

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

San Francisco: Summary of Collection Reporting Template Fiscal Year 2023–24

payment plans and defaults for FTB-COD as they stop working the accounts referred. AllianceOne provides details as to case numbers and values in certain identified activities. They inform they are not able to support the same data previously given due to changed programming that does not store information for detailed tracking. They also inform they are not able to provide amounts collected by all activities as they do not track or charge by events. The court currently is not able to include case counts on non-delinquent and delinquent payments processed at the court. The court also currently does not place liens on real property owned by delinquent debtors, but do have existing liens, previously placed by prior county collections vendor, which are still in effect. The court continues to undergo C-Track programming builds for both traffic and criminal cases. The court recently put in place dedicated resources with goals to be able to generate more data from the new CMS for reporting needs and purposes.

San Francisco has contracted with AllianceOne, a private collections vendor approved by the council, since 2014. Given ongoing legislative and case management systems changes, the court works with AllianceOne to update collections practices. With recent CMS conversions and evolving work processes and procedures, the court can only make determinations of reasonableness of the data provided by AllianceOne. They have assured the court they can support current, prior and ending inventory values in this report. Current period "non-delinquent collections" revenue includes amounts collected by AllianceOne and by the court. AllianceOne provided their case counts and, at this time, the court is unable to provide case counts tied to values. Discharge of accountability of court-ordered debt for this reporting period were processed in traffic and criminal cases. The court was able to resume the process in criminal cases which were not done in the prior round due to the criminal CMS conversion. There currently is no mechanism to store information about installment payment related activity for cases subject to ATP determination in C-Track. Some of the raw data exists on the council's MyCitations database. A two-way integration between systems is currently in development, and it is anticipated that this enhancement would allow more detailed reports to be generated from C-Track in the future.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
San Francisco ▼	\$35,446,378	\$5,840,169	\$3,262,648	\$2,122,332	\$745,868	\$15,084,726

Fiscal Year 2023–24 Collections Individual Program Report

Cluster
3

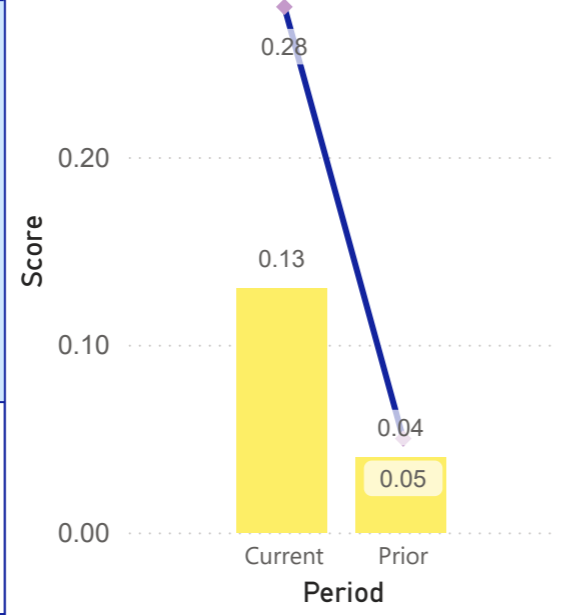
First-year Resolution Rate
Score Cluster Average
0.16 0.15

Risk Monitor
Score Cluster Average
1.00 0.56

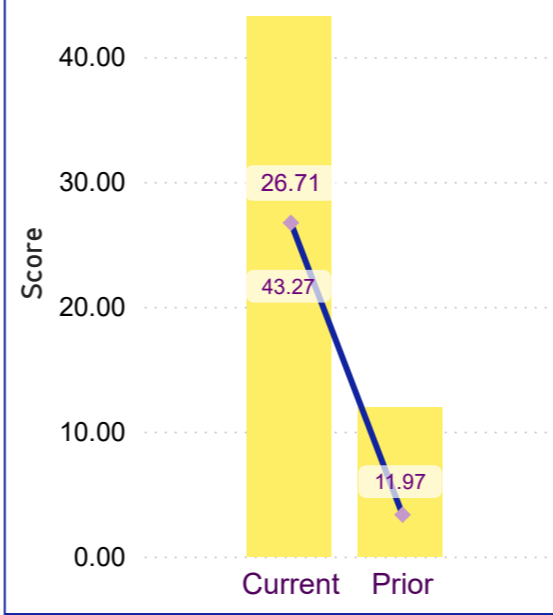
Adjustment Score
Score Cluster Average
13.68 41.76

Discharge Score
Score Cluster Average
276.58 65.37

Collector Effective Index
● Score ◆ Cluster Average



Cost: Referral Ratio
● Score ◆ Cluster Average



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.88	0.32	0.35	0.35	0.88	0.34
Private Agency	0.44	0.23	0.47	0.45	0.45	0.37
FTB-COD	0.73	0.17	0.73	0.20	0.73	0.19
FTB-IIC	0.24	0.12	0.24	0.07	0.24	0.09

Population
843,071
Judges
52
Commissioners
3.90

Best Practices Engaged
18/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.13	0.28
Prior	0.04	0.05
Combined	0.05	0.06

Cost: Referral Ratio

Period	Score	Cluster Average
Current	43.27	26.71
Prior	11.97	3.34
Combined	15.59	5.17

Dashboard Comments

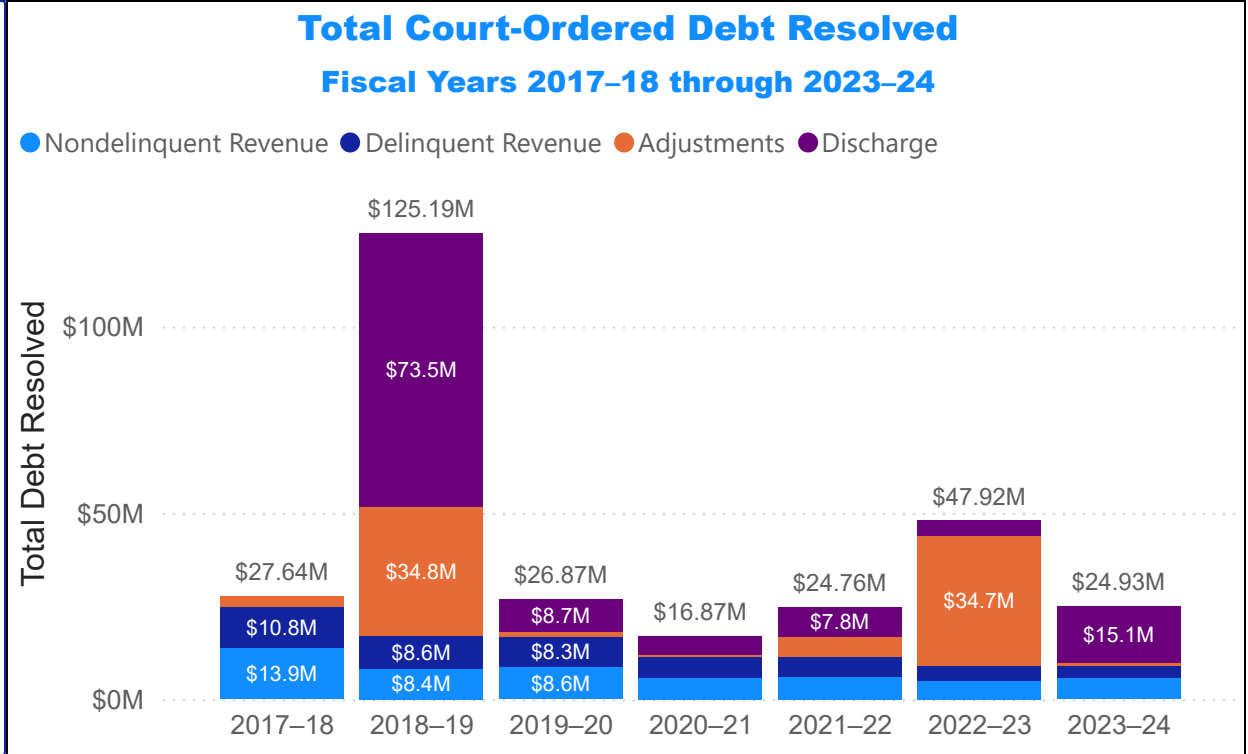
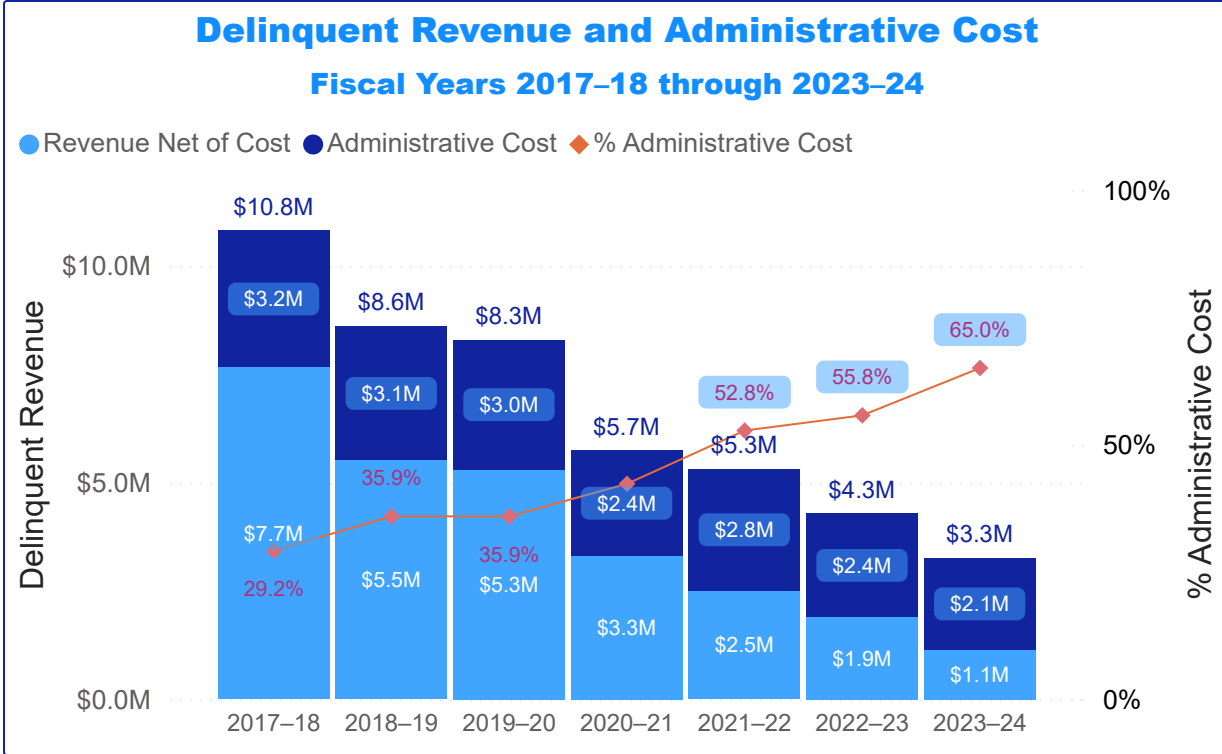
San Francisco reviews processes and procedures to align with changes in laws and community needs by providing alternative and non-monetary solutions for debtors. Although there is an increase in infraction filings, overall debt amounts in Traffic and Criminal cases are reduced by ATP and ongoing legislative changes. Reported reductions in delinquent debts and incomplete data impact resulting performance metrics values as costs remain with overall collections work that continues to be done.

Performance Metrics Key

▲ Positive Needs Improvement No Data

Collections Activities Performed
14/16

Court <input type="text" value="San Francisco"/>	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 117	No. of Delinquent Cases Reported 136,102	No. of Delinquent Cases With Payments 6,886
	57%	56%	57%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$613,941	-	\$539,899	-	-	-	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$190,732	\$120,132	\$83,385	\$56,896	\$177,568	\$515,952	-	\$14,667,086
FTB-COD	\$47,927	\$1,758,586	\$34,922	\$1,281,379	\$6,312	\$46,036	-	\$417,640
FTB-IIC	\$98,778	\$432,552	\$23,419	\$102,432	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$951,378	\$2,311,270	\$681,625	\$1,440,707	\$183,880	\$561,988	-	\$15,084,726

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	-	-	-
3 - Lobby/Counter	\$613,941	-	\$539,899
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$1,806,513	28,565	\$1,316,300
6 - FTB-IIC	\$531,330	52,541	\$125,851
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$310,864	88,725	\$140,282
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$3,262,648	169,831	\$2,122,332

San Joaquin: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt transitioned from the County of San Joaquin to the Superior Court of San Joaquin County, effective July 1, 2014, terminating the Memorandum of Understanding for delinquent collections. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Superior Court of San Joaquin County collections program, their private agency FCN is only accepting delinquent cases from 2019 and later. The court plans to discharge from accountability 247,156 cases valued at approximately \$109.9 million in fiscal year 2024–25. The court had technical difficulties and was unable to refer cases to the private agency in May and June 2024, which also contributed to the drop in collections. Collections have significantly dropped due to implementation of the ability-to-pay (ATP) program. The court has not claimed costs for ATP installment plans.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
San Joaquin ▼	\$120,838,900	\$224,179	\$302,710	\$122,021	\$0	\$0

Fiscal Year 2023–24 Collections Individual Program Report

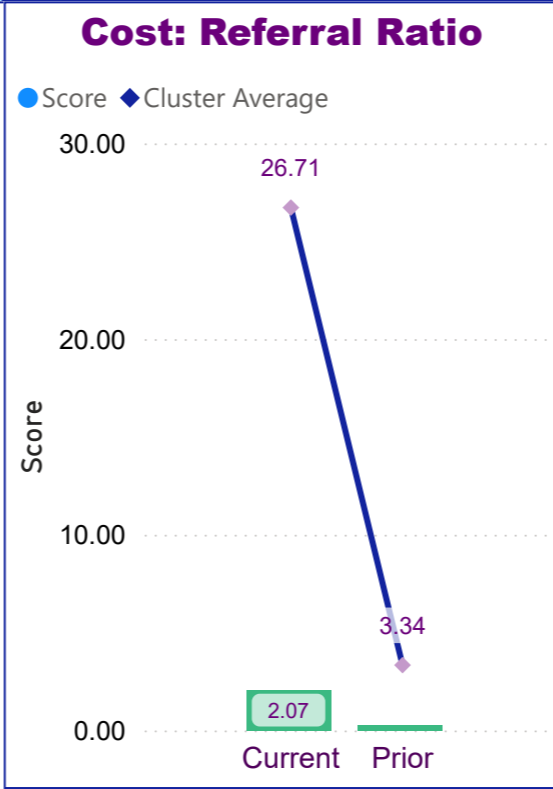
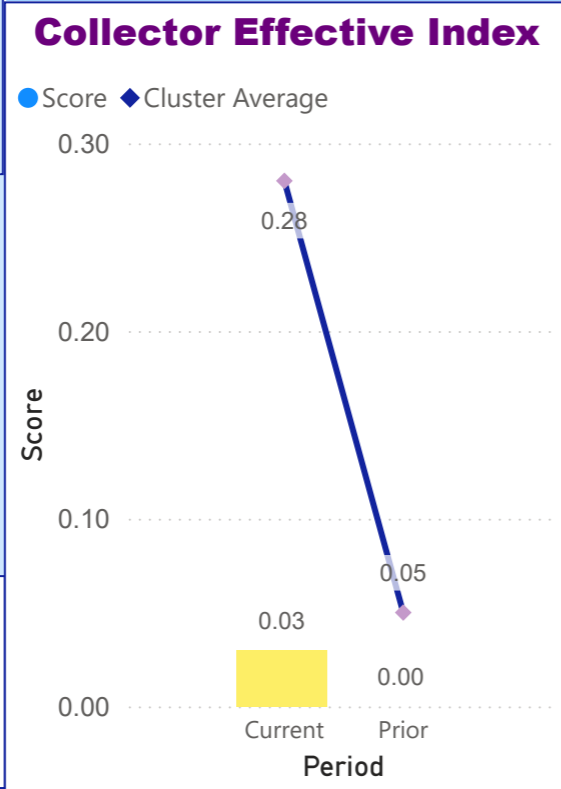
Cluster
3

First-year Resolution Rate
Score Cluster Average
0.01 0.15

Risk Monitor
Score Cluster Average
1.00 0.56

Adjustment Score
Score Cluster Average
0.00 41.76

Discharge Score
Score Cluster Average
0.00 65.37



Spend Efficiency Score

Period Program	Score	Current Cluster Average	Prior Score	Prior Cluster Average	Combined Score	Combined Cluster Average
Private Agency	0.17	0.23	0.17	0.45	0.17	0.37

Population
791,408
Judges
31
Commissioners
4.00

Best Practices Engaged
20/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.03	0.28
Prior	0.00	0.05
Combined	0.01	0.06

Cost: Referral Ratio

Period	Score	Cluster Average
Current	2.07	26.71
Prior	0.29	3.34
Combined	0.45	5.17

Dashboard Comments

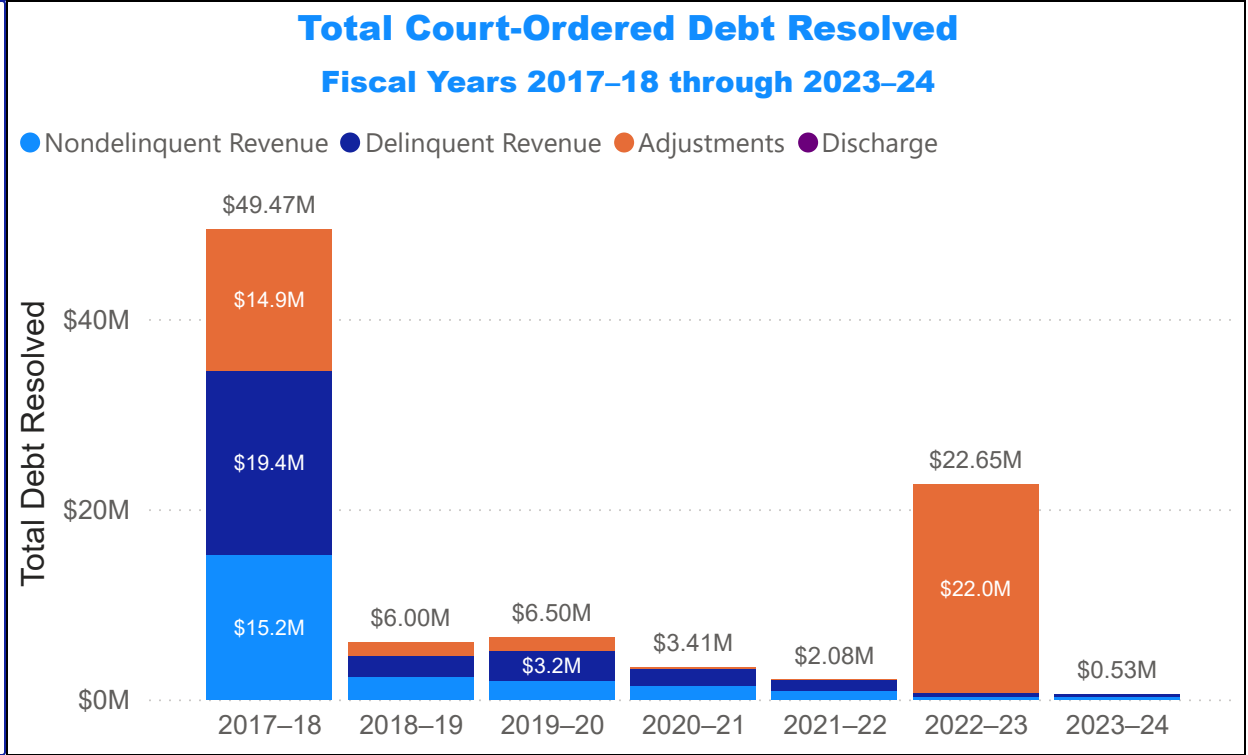
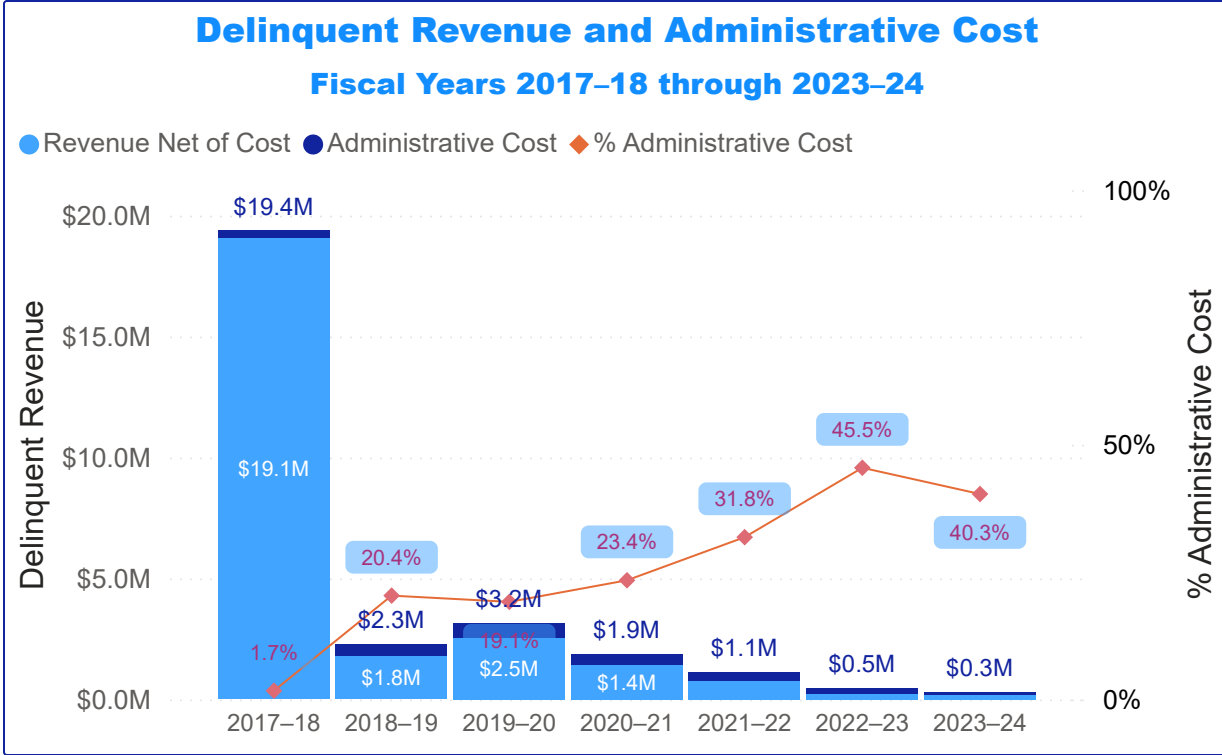
The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
11/16

Performance Metrics Key

▲ Positive Needs Improvement No Data

Court San Joaquin	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments Not Available	No. of Delinquent Cases Reported 271,392	No. of Delinquent Cases With Payments 1,692
	35%	35%	35%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	\$29,306	\$42,172	-	-	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$124,111	\$178,599	\$20,723	\$29,820	-	-	-	-
FTB-COD	-	-	-	-	-	-	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$124,111	\$178,599	\$50,029	\$71,992	-	-	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$14,263	171,062	\$68,954
2 - Written Notice(s)	\$9,873	131,648	\$53,067
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	-	-	-
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$24,136	302,710	\$122,021

San Luis Obispo: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of San Luis Obispo County and the County of San Luis Obispo. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the San Luis Obispo collections program, the program is not able to provide all the requested data requested. The county and the private agency programs have provided what collection activity data is available. No data is available for the court program's collection of nondelinquent debt. For several years, the court's Case Management System (CMS) provider had been looking at developing reporting that would enable the court to provide more complete and reliable data, but this has not been possible.

The county program is not able to provide all the requested data due to CMS limitations. The county program does not currently separate victim restitution information from court-ordered debt, although it looking to address this. During the current reporting period, the program collected \$839,779 in restitution from delinquent and non-delinquent cases.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
San Luis Obispo ▼	\$81,745,341	\$12,353,048	\$3,510,585	\$1,723,645	\$293,561	\$12,554,999

Fiscal Year 2023–24 Collections Individual Program Report

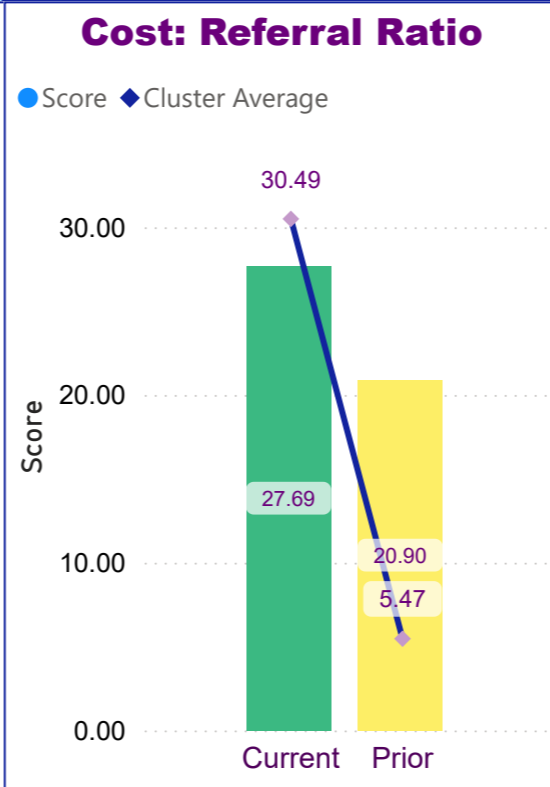
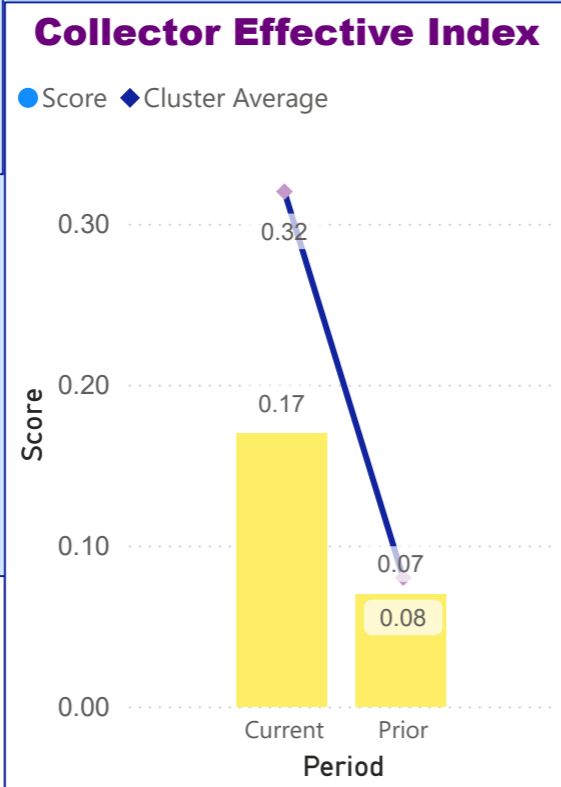
Cluster
2

First-year Resolution Rate
Score Cluster Average
0.13 0.17

Risk Monitor
Score Cluster Average
0.23 0.49

Adjustment Score
Score Cluster Average
2.99 32.02

Discharge Score
Score Cluster Average
127.98 74.97



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.28	0.36	0.27	0.27	0.28	0.31
County	0.51	0.58	1.06	0.49	0.96	0.52
Private Agency	0.14	0.93	1.11	0.19	1.00	0.28
FTB-COD	0.15	0.14	0.15	0.15	0.15	0.15
FTB-IIC	0.01	0.01	0.01	0.03	0.01	0.03

Population
278,469

Judges
13

Commissioners
2.00

Best Practices Engaged
19/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.17	0.32
Prior	0.07	0.08
Combined	0.09	0.11

Cost: Referral Ratio

Period	Score	Cluster Average
Current	27.69	30.49
Prior	20.90	5.47
Combined	21.96	8.06

Dashboard Comments

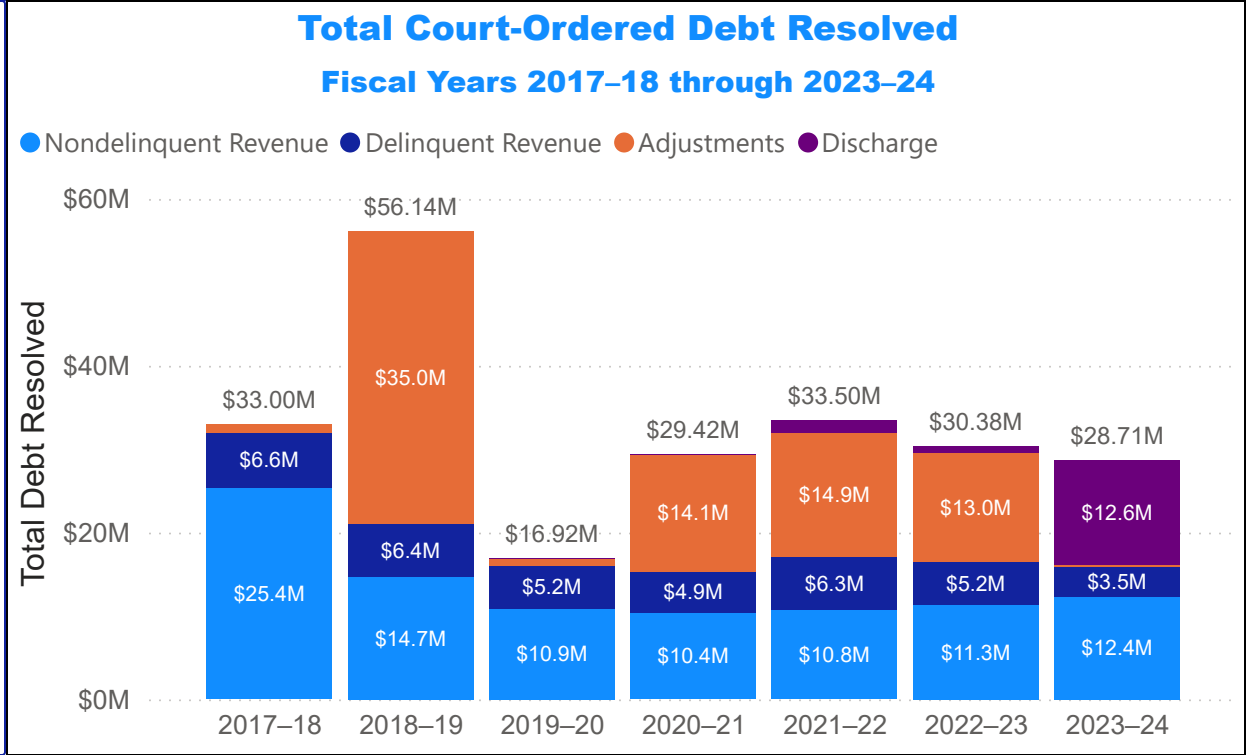
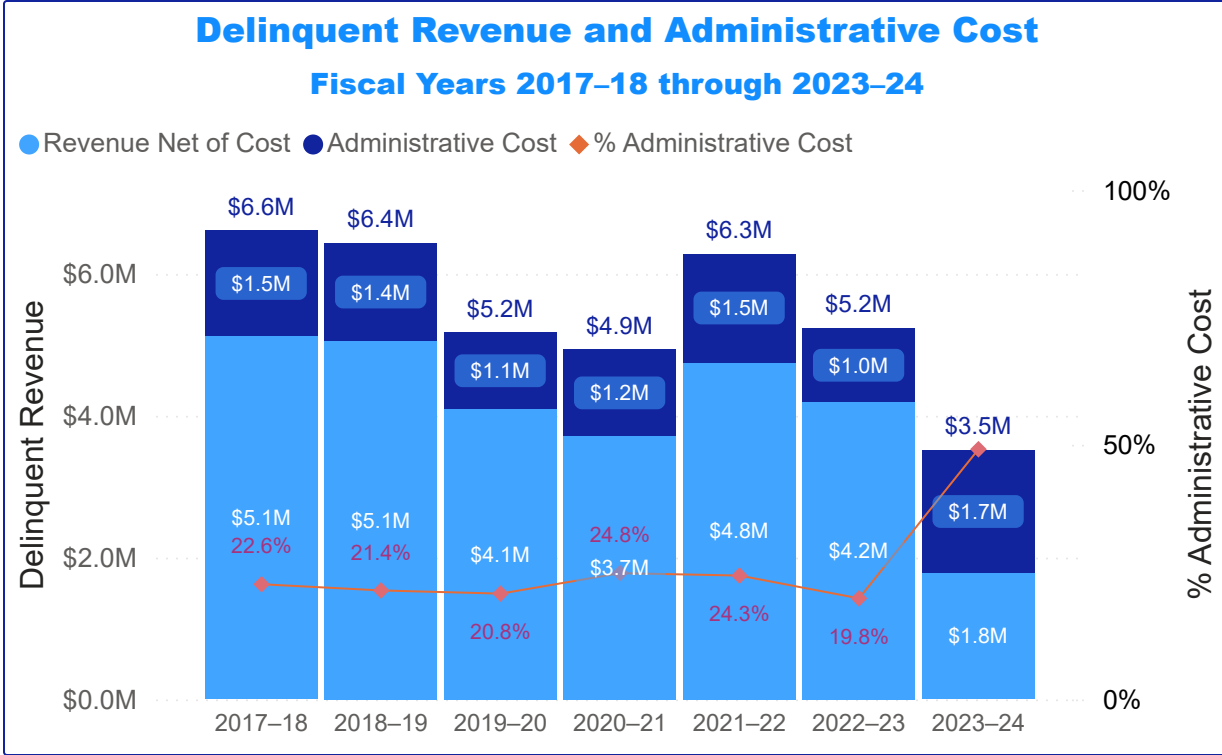
The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
15/16

Performance Metrics Key

▲ Positive	Needs Improvement	No Data
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Court <input type="text" value="San Luis Obispo"/>	Default Rate Current Prior Combined			No. of People Served 40,698	No. of Nondelinquent Cases With Payments 42,139	No. of Delinquent Cases Reported 78,476	No. of Delinquent Cases With Payments 7,093
	25%	59%	40%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$634,676	-	\$176,778	-	-	-	-	-
County	\$139,204	\$607,682	\$71,402	\$642,615	\$61,739	\$54,419	\$884,732	\$470,246
Private Agency	\$74,614	\$580,756	\$10,247	\$642,615	\$5,297	\$172,106	\$0	\$11,200,021
FTB-COD	\$548,910	\$640,360	\$82,337	\$96,054	\$0	\$0	\$0	\$0
FTB-IIC	\$124,165	\$160,218	\$643	\$955	\$0	\$0	\$0	\$0
Intra-branch	-	-	-	-	-	-	-	-
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,521,569	\$1,989,016	\$341,406	\$1,382,239	\$67,036	\$226,525	\$884,732	\$11,670,267

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$350,426	992	-
2 - Written Notice(s)	\$304,944	882	-
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$548,910	4,669	\$82,337
6 - FTB-IIC	\$124,165	336	\$643
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$1,328,445	6,879	\$82,979

San Mateo: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of San Mateo County and the County of San Mateo. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the San Mateo collections program, the court has ended its use of Ventura County Superior Court as the collection agency and now uses a private agency as its principal collector of delinquent debt. The county's role in the collection process is limited to victim restitution cases where the defendant is on supervised probation. Once a defendant's probation is terminated, balances are transferred to the court for further collection efforts.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
San Mateo ▼	\$42,364,728	\$11,685,355	\$1,687,354	\$224,812	\$481,332	\$415,945

Fiscal Year 2023–24 Collections Individual Program Report

Cluster
3

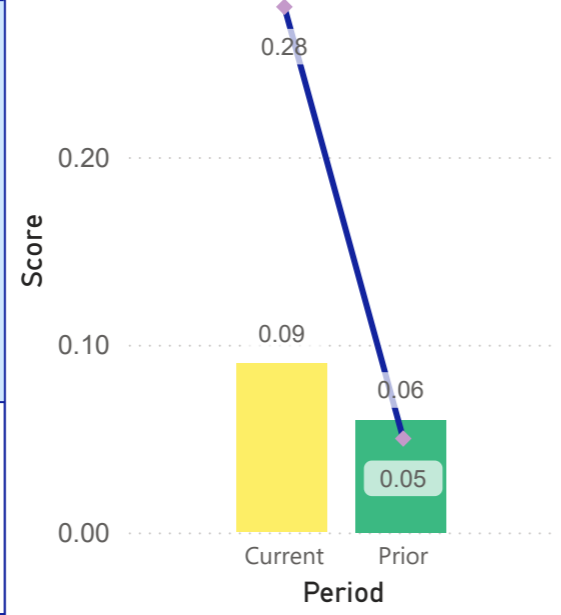
First-year Resolution Rate
Score Cluster Average
0.08 0.15

Risk Monitor
Score Cluster Average
0.23 0.56

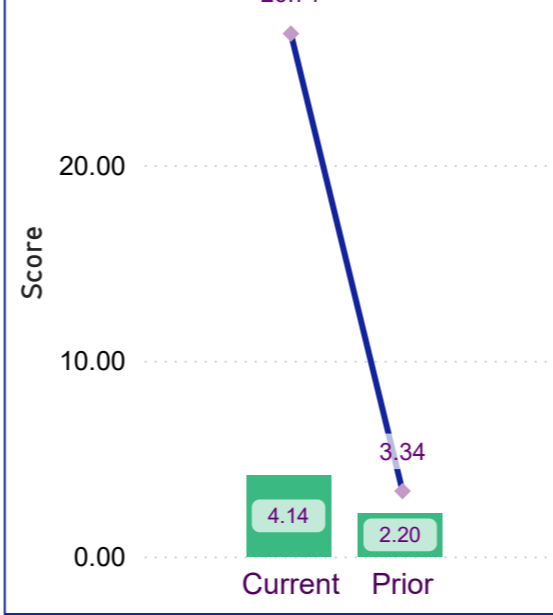
Adjustment Score
Score Cluster Average
10.71 41.76

Discharge Score
Score Cluster Average
9.25 65.37

Collector Effective Index
● Score ◆ Cluster Average



Cost: Referral Ratio
● Score ◆ Cluster Average



Spend Efficiency Score

Period Program	Score	Current Cluster Average	Prior Score	Prior Cluster Average	Combined Score	Combined Cluster Average
Private Agency	0.13	0.23	0.13	0.45	0.13	0.37

Population
741,565
Judges
28
Commissioners
5.00

Best Practices Engaged
18/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.09	0.28
Prior	0.06	0.05
Combined	0.06	0.06

Cost: Referral Ratio

Period	Score	Cluster Average
Current	4.14	26.71
Prior	2.20	3.34
Combined	2.53	5.17

Dashboard Comments

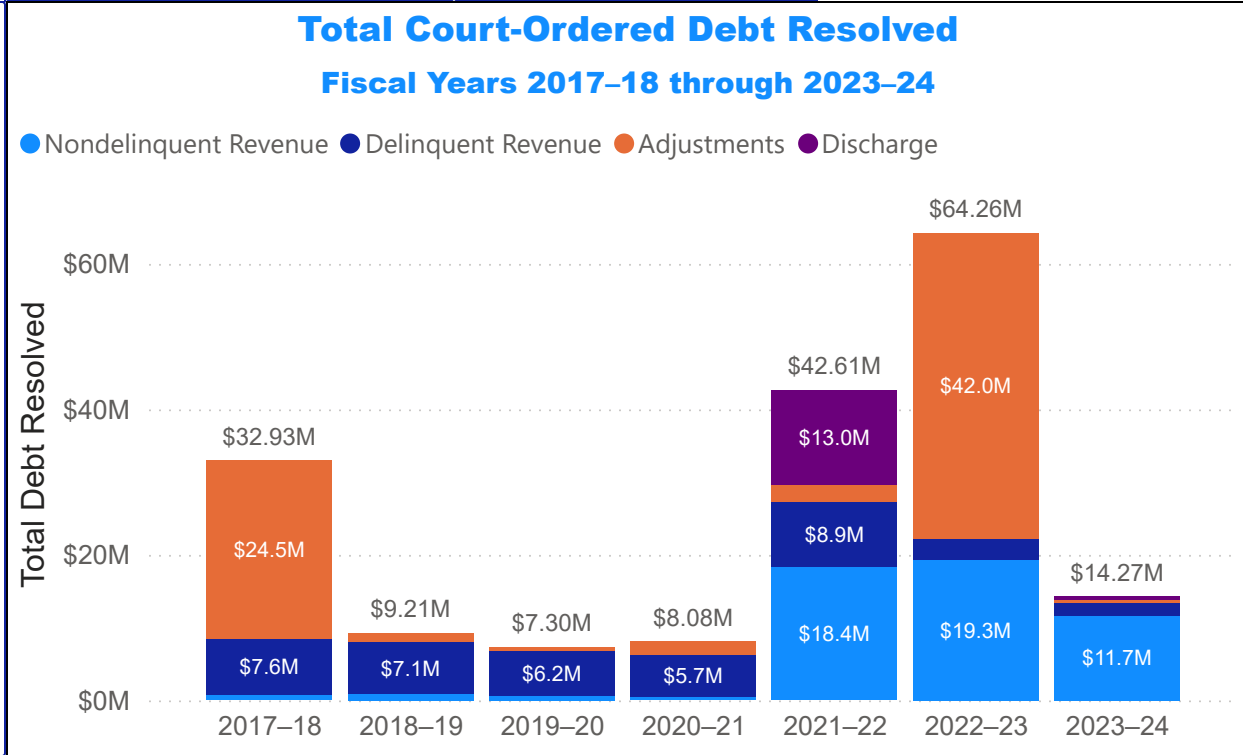
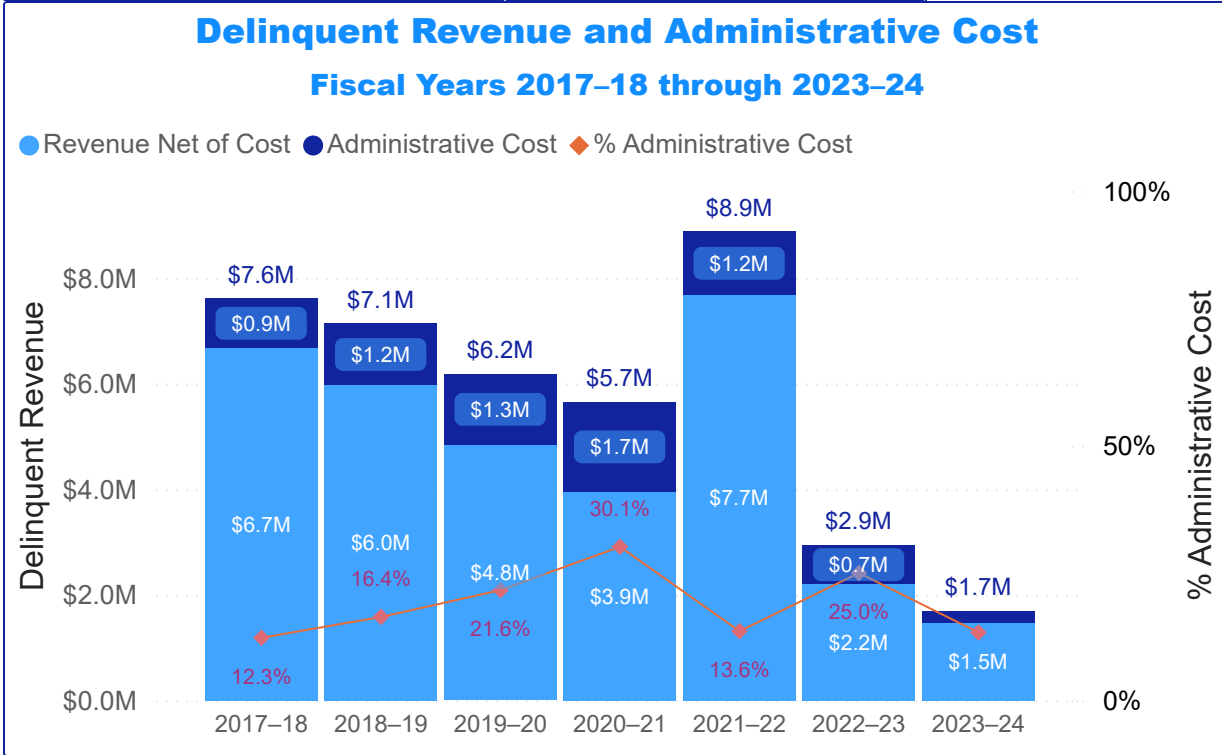
The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
12/16

Performance Metrics Key

▲ Positive ■ Needs Improvement ■ No Data

Court <input type="text" value="San Mateo"/>	Default Rate			No. of People Served 69,388	No. of Nondelinquent Cases With Payments 51,095	No. of Delinquent Cases Reported 88,928	No. of Delinquent Cases With Payments 5,538
	Current	Prior	Combined				
	51%	51%	51%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$468,814	\$1,218,540	\$62,462	\$162,350	\$48,133	\$433,198	\$41,595	\$374,351
FTB-COD	-	-	-	-	-	-	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$468,814	\$1,218,540	\$62,462	\$162,350	\$48,133	\$433,198	\$41,595	\$374,351

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$713,288	2,315	\$93,976
2 - Written Notice(s)	\$974,066	3,223	\$130,836
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	-	-	-
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$1,687,354	5,538	\$224,812

Santa Barbara: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Santa Barbara County and the County of Santa Barbara. This report contains available collections information as reported in the Collections Reporting Template (CRT) for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Santa Barbara collections program, the decrease in performance metric rates can be attributed to recent legislative changes which give less incentive for fines and fees to be paid. Assembly Bill (AB) 199 authorized changes to the imposition of civil assessment, effective July 1, 2022, and as of January 1, 2023, AB 2746 eliminated a courts authority to report failure to appear cases to the Department of Motor Vehicles. The program discharged \$5.8 million in uncollectible debt and adjusted \$2.6 million. Of the adjusted amount reported, the court waived \$237,715 in Emergency Medical Air Transportation (EMAT) as the authority to collect the penalty expired on December 31, 2023.

The county probation department has not been able to accurately determine account balances or the number of accounts due to software reporting limitations. Because the periods in the collections system do not close, data is being applied retroactively, resulting in unreliable data. However, the actual amount collected ties to their financial system and is periodically audited. There is currently no estimated time by which this problem will resolved. Probation does not have a comprehensive collections program, therefore cost of collections is not recovered.

The court was unable to extract from its case management system all the information required per Government Code § 68514, specifically about the court's collection activities. Reported data is either unavailable or unreliable. The Franchise Tax Board's Court-Ordered Debt program was unable to provide required collections information on payment plan default rates. The collections information requested in the CRT on ability-to-pay cases is also unavailable.

The court participates in the Franchise Tax Board Interagency Intercept Collections program (FTB-IIC). The cases referred to the FTB-IIC program are only cases established in previous reporting periods, and the court is only able to accurately report amounts for prior periods.

The program collected on non-delinquent cases on payment plans established prior to July 1, 2023, but cannot breakout amounts collected by period.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Santa Barbara ▼	\$80,706,359	\$9,005,032	\$3,871,874	\$1,274,509	\$2,589,338	\$5,825,526

Fiscal Year 2023–24 Collections Individual Program Report

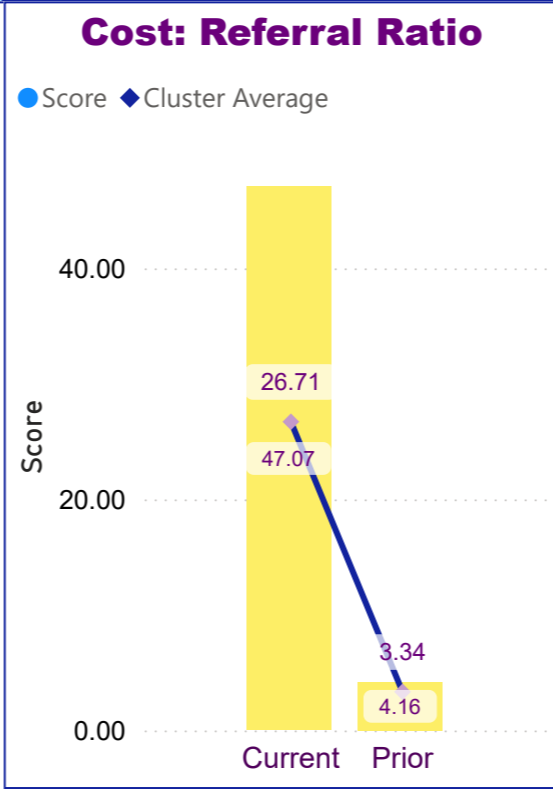
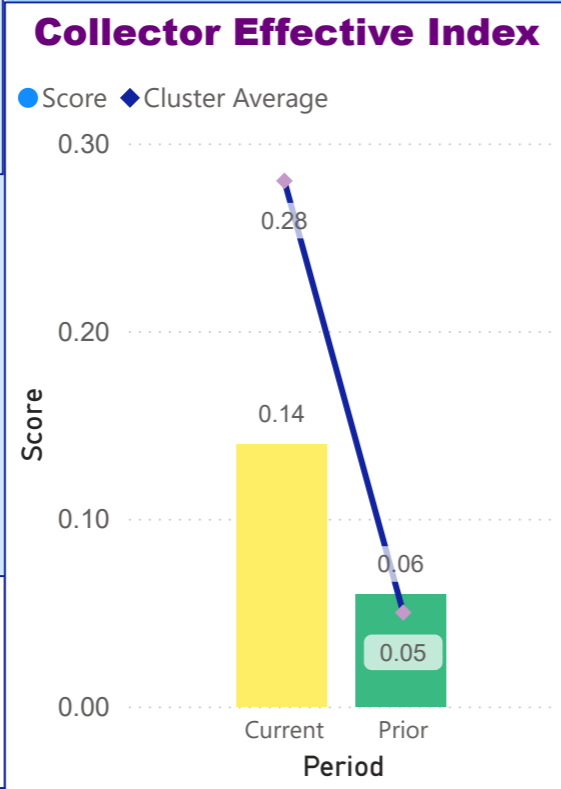
Cluster
3

First-year Resolution Rate
Score Cluster Average
0.16 0.15

Risk Monitor
Score Cluster Average
0.51 0.56

Adjustment Score
Score Cluster Average
27.84 41.76

Discharge Score
Score Cluster Average
62.64 65.37



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.50	0.32	0.21	0.35	0.50	0.34
Private Agency	0.26	0.23	0.39	0.45	0.35	0.37
FTB-COD	0.15	0.17	0.15	0.20	0.15	0.19
FTB-IIC		0.12	0.15	0.07	0.15	0.09

Population
443,623

Judges
21

Commissioners
3.00

Best Practices Engaged
20/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.14	0.28
Prior	0.06	0.05
Combined	0.07	0.06

Cost: Referral Ratio

Period	Score	Cluster Average
Current	47.07	26.71
Prior	4.16	3.34
Combined	9.95	5.17

Dashboard Comments

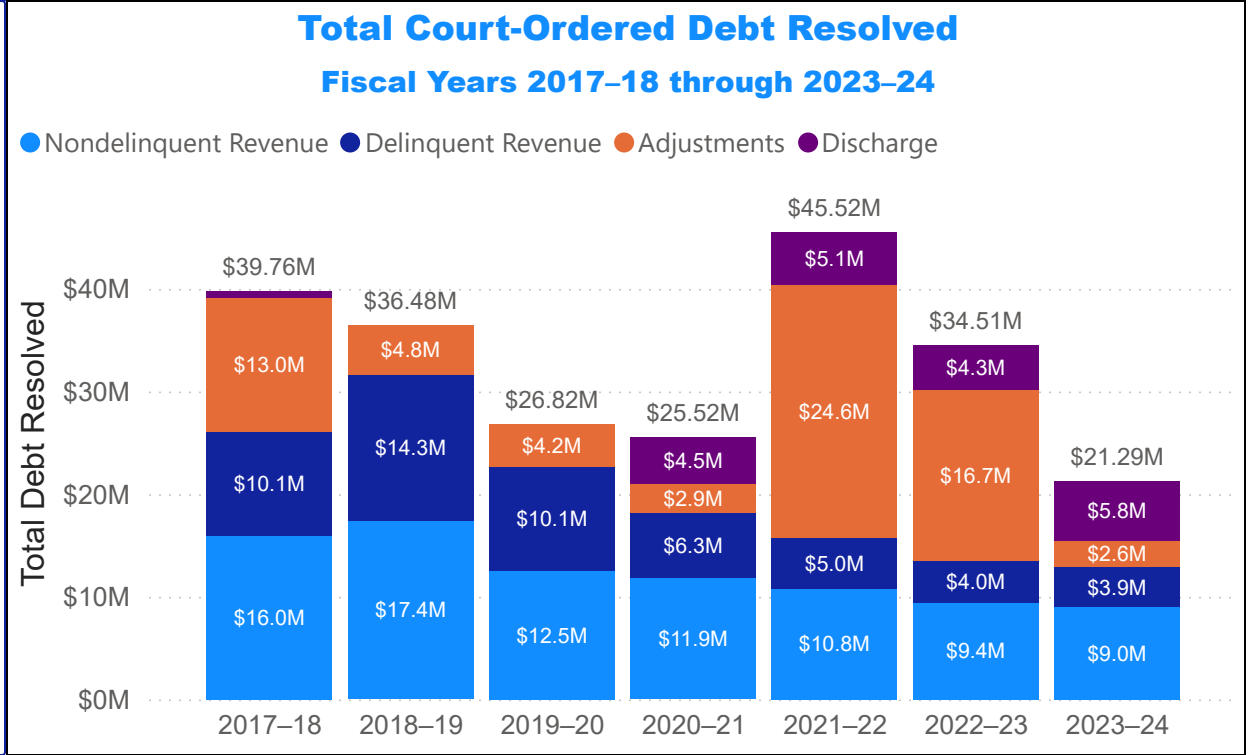
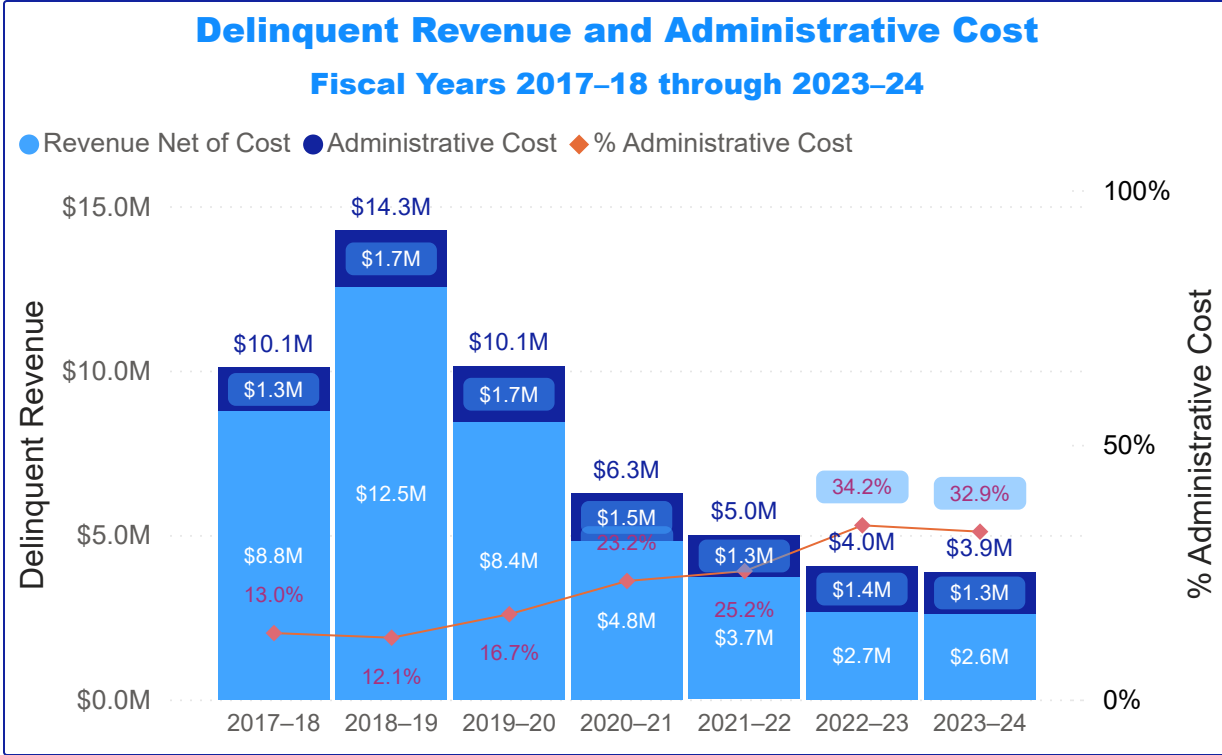
The accuracy of these performance metrics was adversely impacted by the program reporting limitations listed in the performance tab.

Collections Activities Performed
15/16

Performance Metrics Key

▲ Positive	Needs Improvement	No Data
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Court Santa Barbara	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 16,403	No. of Delinquent Cases Reported 128,129	No. of Delinquent Cases With Payments 9,065
	14%	18%	17%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$1,421,170	\$5,537	\$707,461	\$1,148	-	-	-	-
County	\$210,868	-	-	-	-	-	-	-
Private Agency	\$315,409	\$832,131	\$80,938	\$321,948	\$318,960	\$2,270,378	-	\$5,825,526
FTB-COD	\$162,846	\$470,796	\$24,427	\$70,619	-	-	-	-
FTB-IIC	-	\$453,116	-	\$67,967	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$2,110,293	\$1,761,581	\$812,826	\$461,683	\$318,960	\$2,270,378	-	\$5,825,526

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$532	2	\$69
2 - Written Notice(s)	\$3,081	6	\$530
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$633,642	5,883	\$95,046
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$1,143,928	56,426	\$148,961
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$1,781,183	62,317	\$244,606

Santa Clara: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Santa Clara County and the County of Santa Clara. This report contains available collections information as reported in the Collections Reporting Template.

Detail on the number of best practices met and collection activity components engaged is displayed on tables below.¹

Performance

According to the Santa Clara collections program, referrals and revenue have decreased over the last three years from 29 to 28 percent, respectively. The cost of collections increased by 7 percent over the last three years. The county expects a decrease in court-ordered debt referrals and revenue, and an increase to cost of collections. Current year referrals of \$6.7 million in fines, represents a \$3 million or 31 percent decrease from prior year referrals of \$9.7 million.

The cost of collecting court-ordered fines totaled \$2.1 million and does not include the cost of collecting victim restitution (VR) of \$1.4 million paid by the county. Court-ordered debt collections totaled \$4.3 million, a decrease of \$1.2 million or 22 percent from \$5.5 million prior year collections. The Franchise Tax Board Court-Ordered Debt (FTB-COD) program collected \$760 million, a decrease of \$540 million or 42 percent, from prior year collections of \$1.3 million. The decrease in collections can be attributed to Senate Bill 1477, which changed certain FTB program criteria. The court and county waived \$262,708 in Emergency Medical Air Transportation (EMAT) penalties, from 59,324 cases, as the authority to collect the penalty expired on December 31, 2023.

Current year VR referrals increased by \$5.1 million or 54 percent compared to prior year referrals of \$9.5 million. Collections decreased by \$600 million or 12.5 percent compared to prior year \$4.8 million. Cost to collect victim restitution (VR) has increased by 14 percent over the last 3 years and it too is expected to increase. The VR section of the CRT reflects a \$34.5 million in court-ordered debt approved for discharge from accountability. The amount represents VR, fines, and fees ordered, with no payment received for over ten years, despite exhausting all collection efforts, per Judicial Council guidelines.

Due to systems limitations, the court and county did not report certain data required by Government Code section 68514. According to the county, collections activities are performed simultaneously or sequentially which makes it difficult to confirm which action resulted in payment or its associated cost, as such, the data requested is unavailable. Implementation of the county's new collections system has been extended to late 2024. The court cannot specifically identify ability to pay collections.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Santa Clara ▼	\$84,976,257	\$20,347,517	\$6,428,307	\$2,257,227	\$7,753,912	\$7,065,690

Fiscal Year 2023–24 Collections Individual Program Report

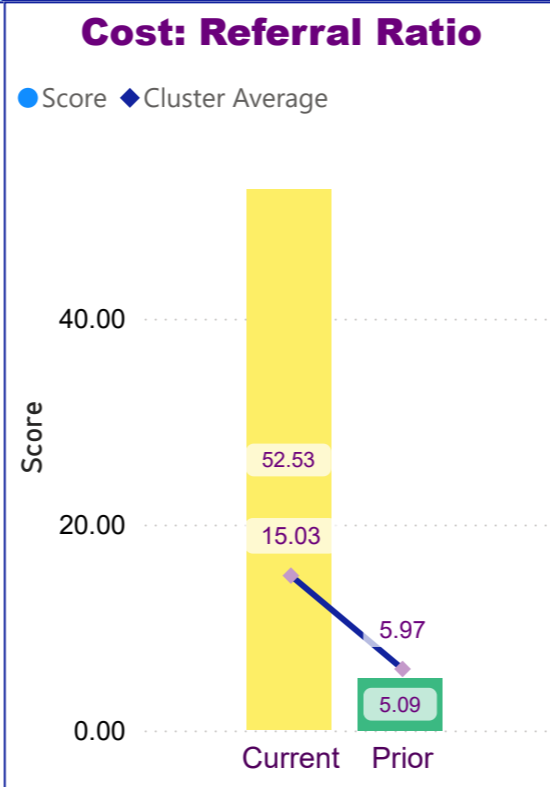
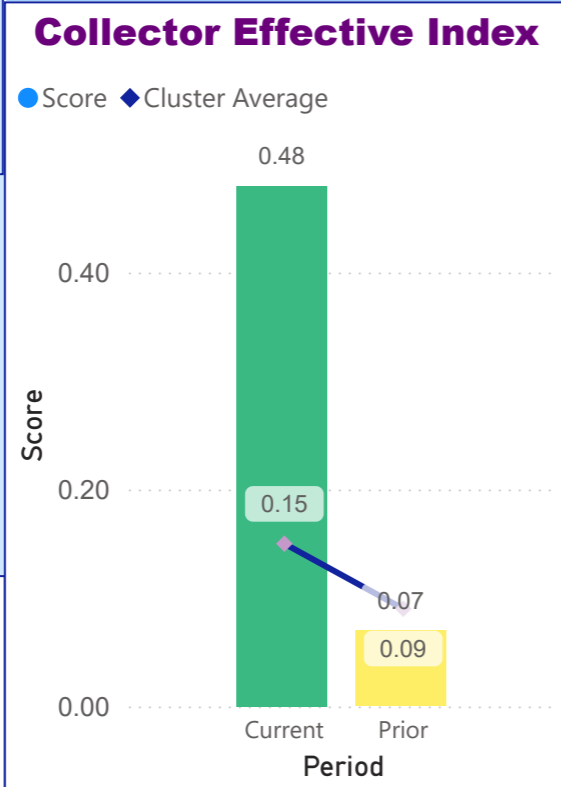
Cluster
4

First-year Resolution Rate
Score Cluster Average
0.52 0.11

Risk Monitor
Score Cluster Average
0.10 0.52

Adjustment Score
Score Cluster Average
73.00 19.97

Discharge Score
Score Cluster Average
66.52 32.54



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
County	0.45	0.65	0.66	1.00	0.57	0.84
FTB-COD	0.15	0.15	0.15	0.22	0.15	0.21
FTB-IIC	0.20	0.04	0.20	0.04	0.20	0.04
Intrabranh	0.20	0.20	0.20	0.20	0.20	0.20

Population
1,903,198

Judges
77

Commissioners
5.00

Best Practices Engaged
20/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.48	0.15
Prior	0.07	0.09
Combined	0.09	0.10

Cost: Referral Ratio

Period	Score	Cluster Average
Current	52.53	15.03
Prior	5.09	5.97
Combined	6.97	7.62

Dashboard Comments

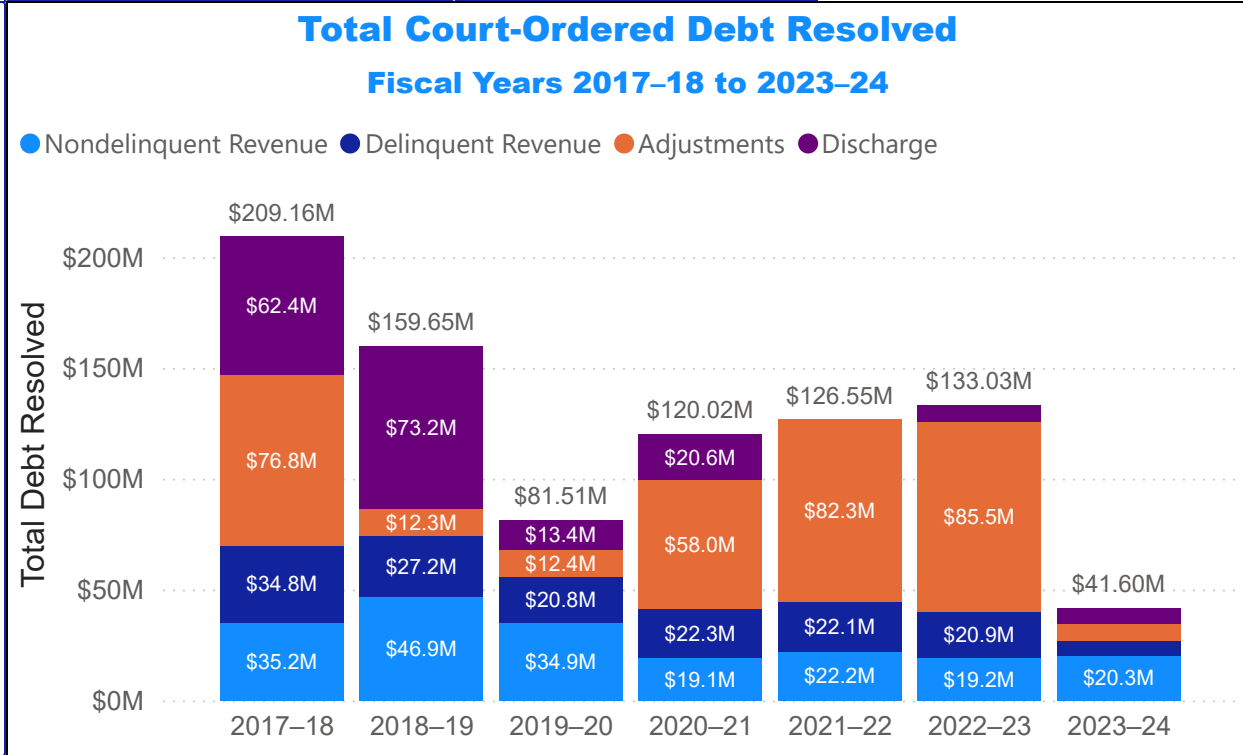
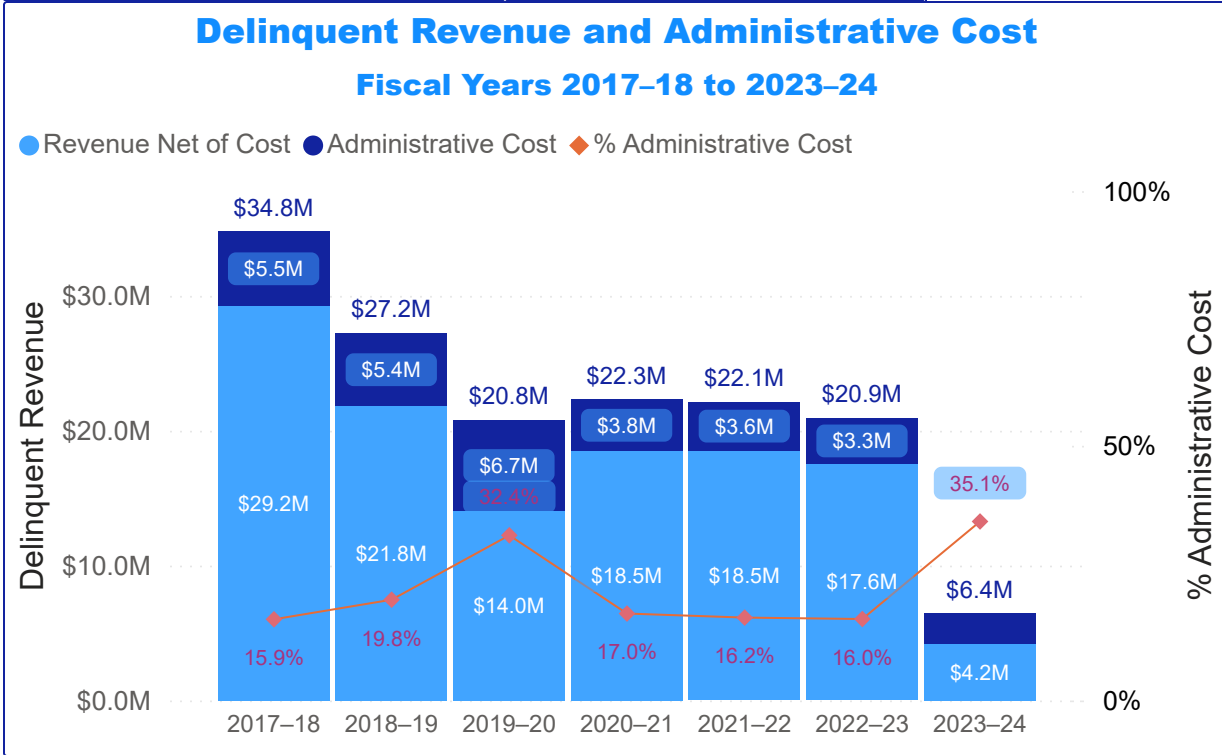
The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
14/16

Performance Metrics Key

▲ Positive	Needs Improvement	No Data
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Court Santa Clara	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 113,464	No. of Delinquent Cases Reported 324,069	No. of Delinquent Cases With Payments 27,657
	0%	7%	6%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$824,679	\$633,621	-	-	-	\$152,411	-	-
County	\$1,471,590	\$2,032,634	\$659,311	\$1,342,738	\$2,320,521	\$4,570,266	-	\$5,674,682
Private Agency	-	-	-	-	-	-	-	-
FTB-COD	\$91,147	\$668,412	\$13,672	\$100,262	\$10,943	\$694,966	-	\$1,391,008
FTB-IIC	-	\$328,592	-	\$65,718	-	-	-	-
Intrabranh	\$1,926	\$375,706	\$385	\$75,141	-	\$4,805	-	-
Other	-	-	-	-	-	-	-	-
Total	\$2,389,342	\$4,038,965	\$673,368	\$1,583,859	\$2,331,464	\$5,422,448	-	\$7,065,690

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$350,436	1,411	\$70,087
2 - Written Notice(s)	\$27,196	1,361	\$5,439
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$759,559	8,727	\$113,934
6 - FTB-IIC	\$328,592	1,245	\$65,718
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$1,465,783	12,744	\$255,178

Santa Cruz: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Santa Cruz County and the County of Santa Cruz. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Santa Cruz collections program, since implementation of Assembly Bill (AB) 177 and AB 199, the trend in new case referrals to collections continues to decrease. The value of newly established cases was \$6.3 million in fiscal year 2021–22, \$3.9 million in fiscal year 2022–23, and \$3.8 million in fiscal year 2023–24. The gross collections amount decreased over the same period. Gross collections for the same three year period was \$2.7 million, \$2.4 million, and \$1.9 million.

The information required in the Collections Reporting Template for ability-to-pay cases is currently unavailable from the courts's case management system Tyler Oddysey.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Santa Cruz ▼	\$75,218,162	\$4,191,744	\$1,888,480	\$264,186	\$2,067,829	\$0

Fiscal Year 2023–24 Collections Individual Program Report

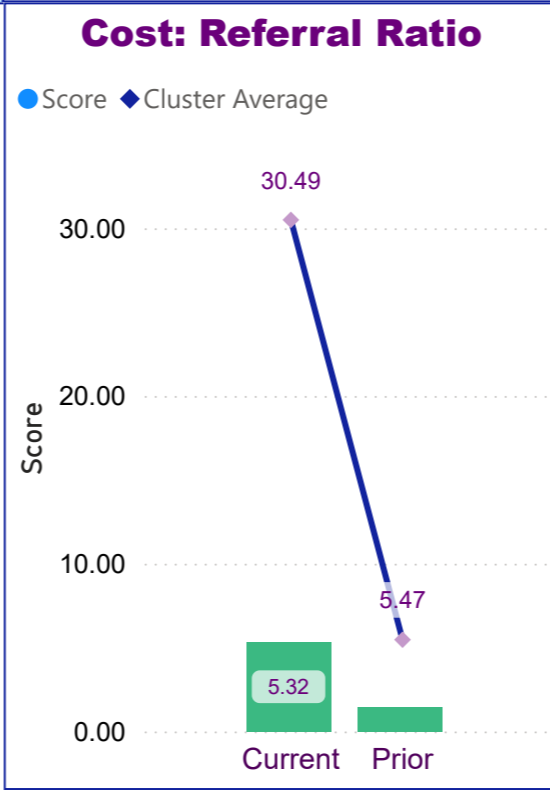
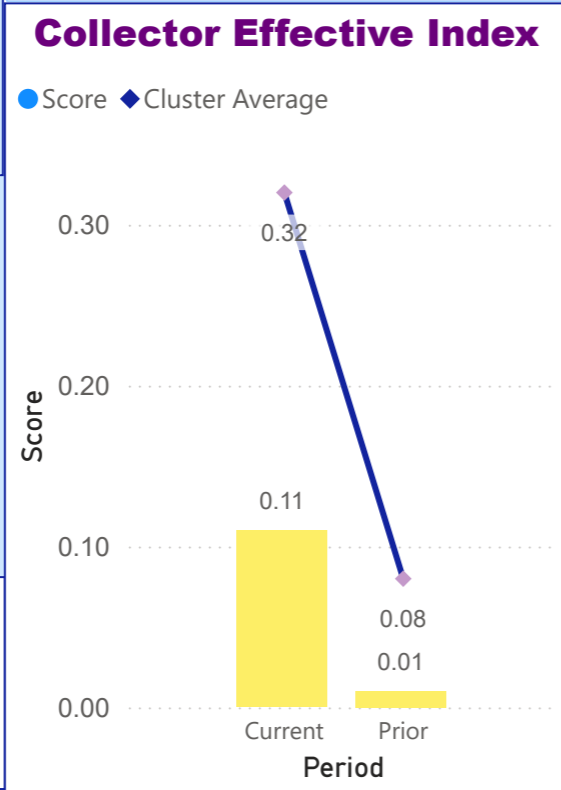
Cluster
2

First-year Resolution Rate
Score Cluster Average
0.15 0.17

Risk Monitor
Score Cluster Average
0.42 0.49

Adjustment Score
Score Cluster Average
26.12 32.02

Discharge Score
Score Cluster Average
0.00 74.97



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Private Agency	0.12	0.93	0.07	0.19	0.08	0.28
FTB-COD	0.20	0.14	0.20	0.15	0.20	0.15

Population
262,572

Judges
12

Commissioners
1.50

Best Practices Engaged
20/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.11	0.32
Prior	0.01	0.08
Combined	0.02	0.11

Cost: Referral Ratio

Period	Score	Cluster Average
Current	5.32	30.49
Prior	1.46	5.47
Combined	1.64	8.06

Dashboard Comments

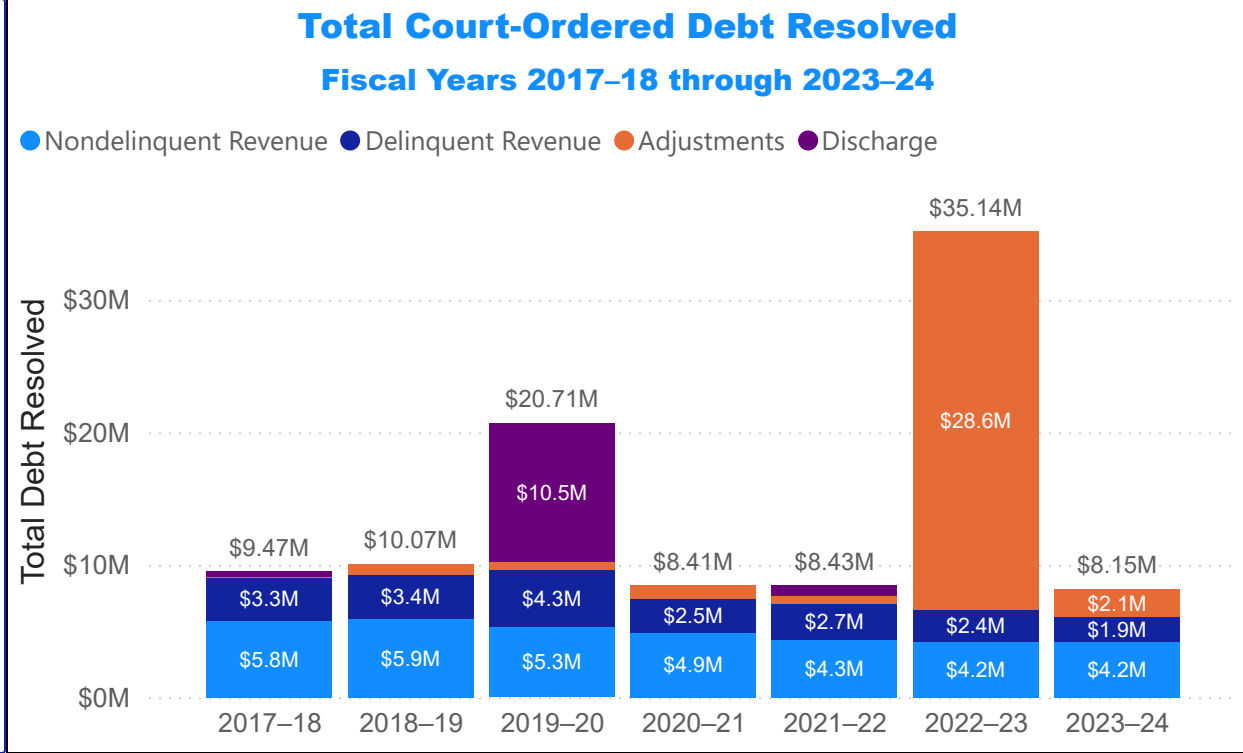
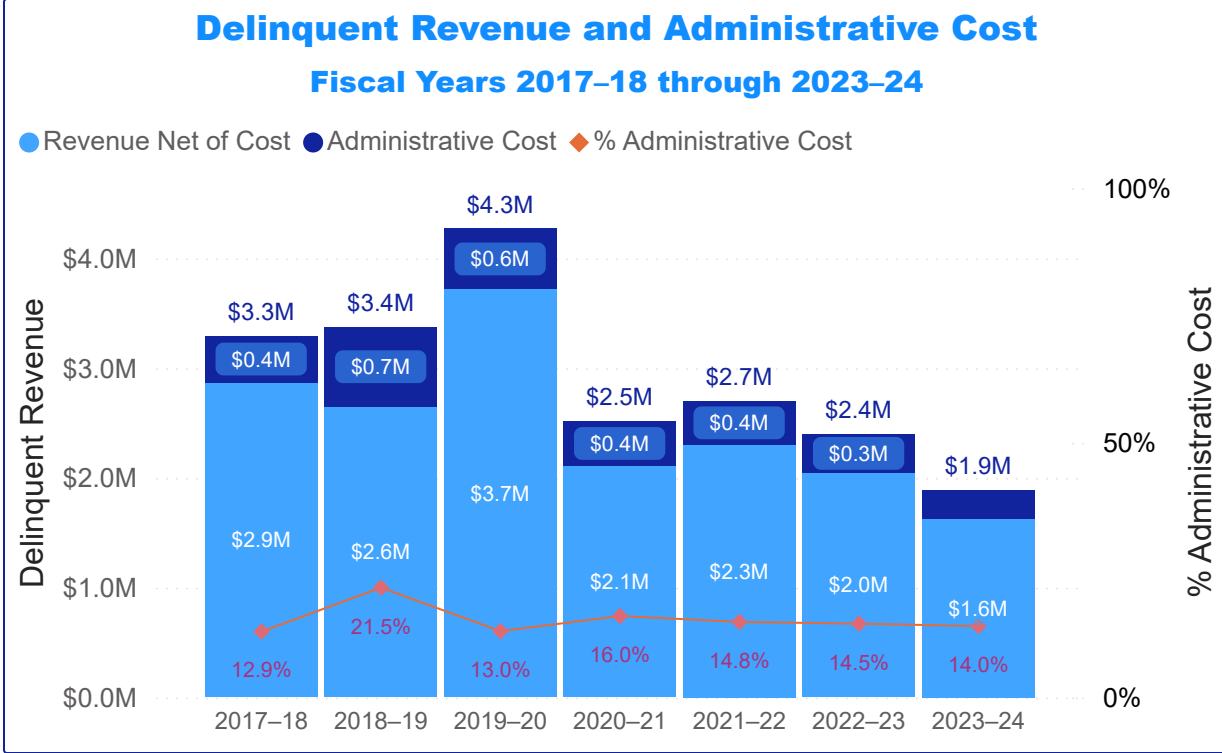
The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
14/16

Performance Metrics Key

▲ Positive	Needs Improvement	No Data
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Court Santa Cruz	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 15,138	No. of Delinquent Cases Reported 161,205	No. of Delinquent Cases With Payments 2,880
	28%	32%	31%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$300,199	\$675,533	\$36,231	\$46,446	\$228,928	\$1,465,945	-	-
FTB-COD	\$17,644	\$895,104	\$3,467	\$178,043	\$8,071	\$364,885	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$317,843	\$1,570,637	\$39,697	\$224,488	\$236,999	\$1,830,830	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	-	-	-
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$912,748	15,720	\$181,509
6 - FTB-IIC	\$351,944	21,330	\$24,857
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$623,788	155,112	\$57,819
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$1,888,480	192,162	\$264,185

Shasta: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Shasta County and the County of Shasta. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Shasta collections program, collections have been significantly impacted by ability-to-pay (ATP) reductions. The court program continues to struggle with the configuration of the new case management system (CMS) in order to pull all the required data. The CMS data extract does not include all amounts collected. Pro-rata adjustments have been made so payments and cost of collections match the program's CMS and Phoenix records. The program is not able to extract collection information based on collections activity. It does not have the ability to provide the ATP information requested in the report.

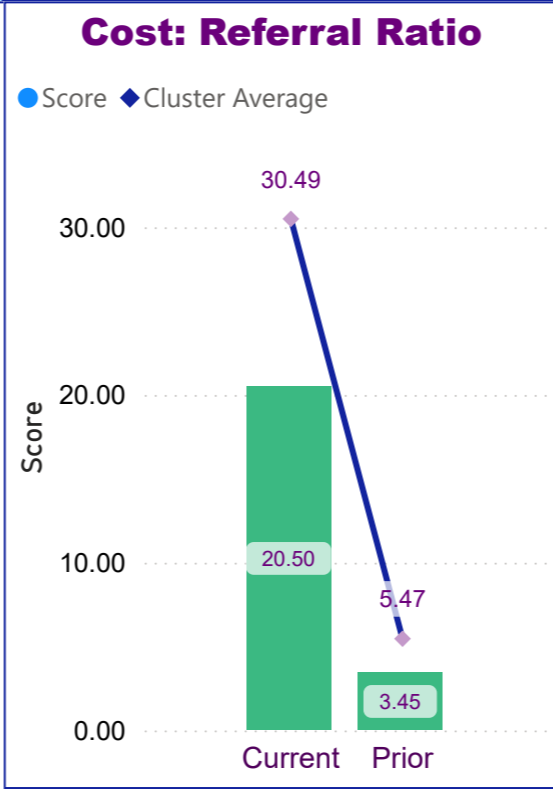
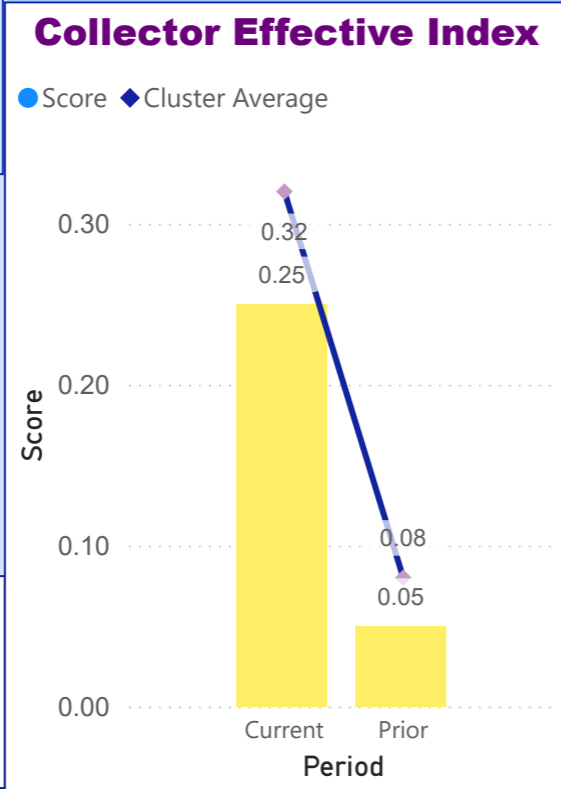
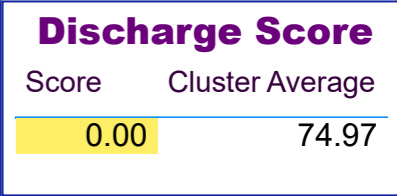
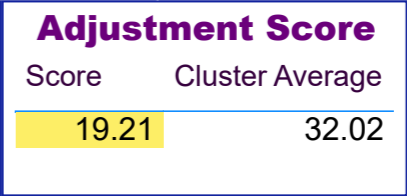
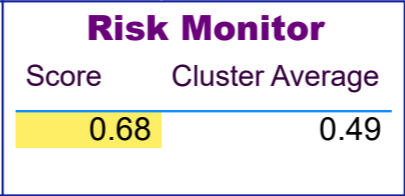
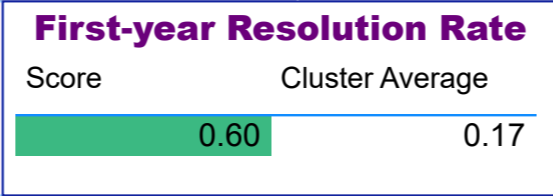
The program had adjustments to victim restitution balances which resulted in a net increase to the ending balance. The reasons for this vary and are ongoing, and are associated with converted data pulled into the new case management system. The program is combining the adjustments with the beginning value of cases, so the ending value of cases is accurate.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Shasta ▼	\$68,467,786	\$2,735,151	\$5,522,377	\$1,065,564	\$1,448,933	\$0

Fiscal Year 2023–24 Collections Individual Program Report

Cluster
2



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.29	0.36	0.18	0.27	0.23	0.31
Private Agency	0.14	0.93	0.14	0.19	0.14	0.28
FTB-COD	0.29	0.14	0.16	0.15	0.16	0.15

Population
179,195

Judges
11

Commissioners
2.00

Best Practices Engaged
17/21

Collector Effective Index

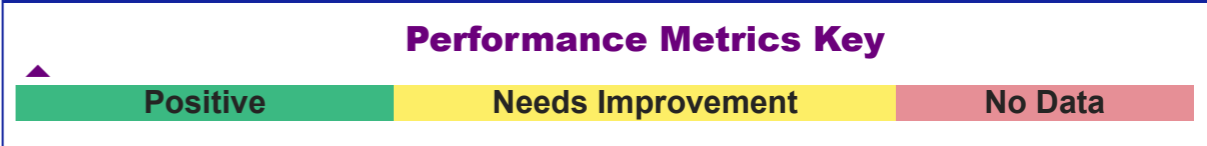
Period	Score	Cluster Average
Current	0.25	0.32
Prior	0.05	0.08
Combined	0.07	0.11

Cost: Referral Ratio

Period	Score	Cluster Average
Current	20.50	30.49
Prior	3.45	5.47
Combined	4.74	8.06

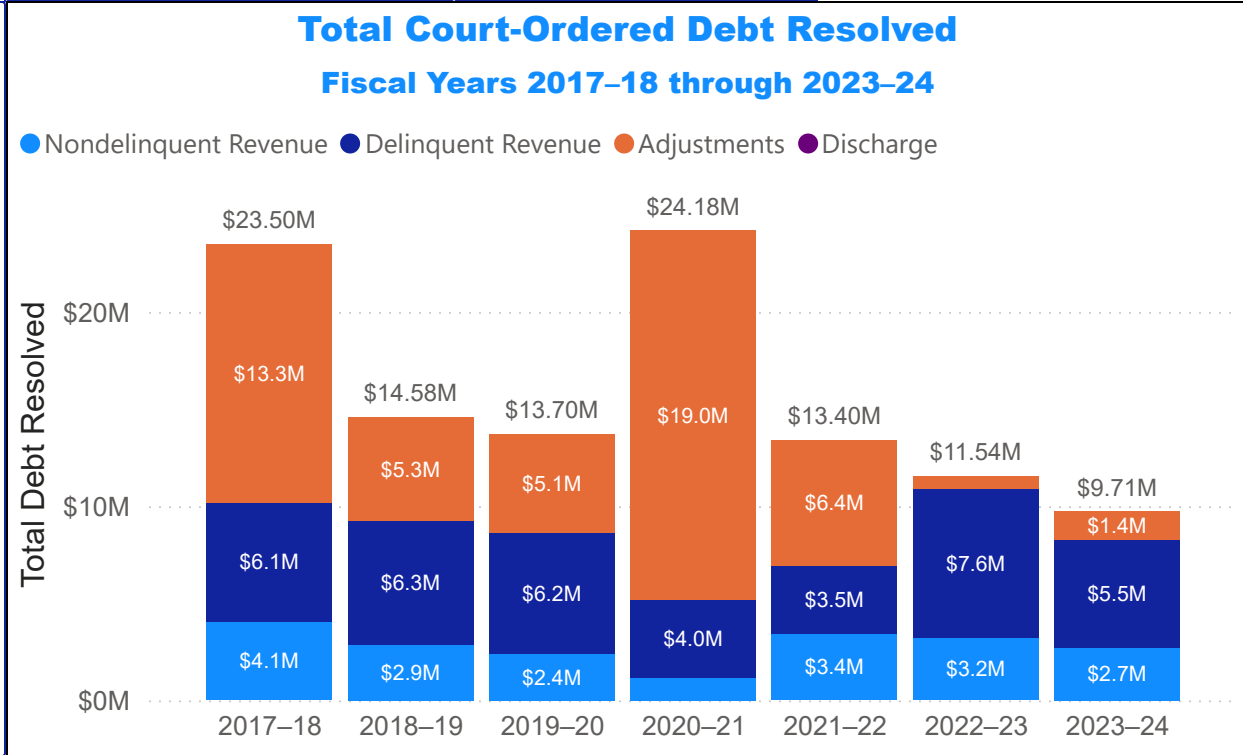
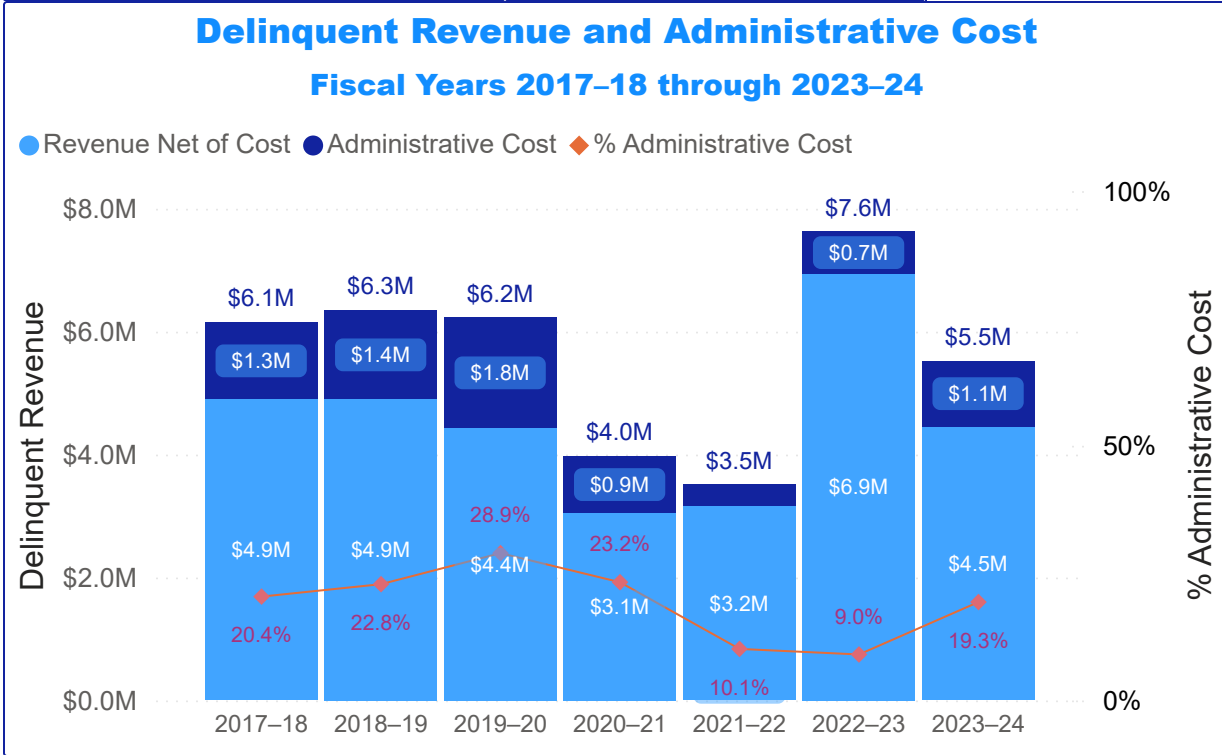
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.



Collections Activities Performed
12/16

Court Shasta	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 7,947	No. of Delinquent Cases Reported 224,754	No. of Delinquent Cases With Payments 15,551
	38%	22%	26%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$1,181,854	\$1,390,382	\$339,616	\$256,623	\$892,457	\$218,616	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$1,383	\$156,680	\$187	\$21,905	\$12,995	\$70,929	-	-
FTB-COD	\$31,226	\$2,760,852	\$8,973	\$438,260	\$134,332	\$119,604	-	-
FTB-IIC	\$0	-	\$0	-	\$0	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$1,214,463	\$4,307,914	\$348,776	\$716,788	\$1,039,785	\$409,148	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$1,019,258	3,004	\$236,262
2 - Written Notice(s)	\$1,102,387	3,249	\$255,531
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	\$450,591	1,328	\$104,446
5 - FTB-COD	\$2,792,078	7,360	\$447,233
6 - FTB-IIC	\$0	0	\$0
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$158,063	610	\$22,092
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$5,522,377	15,551	\$1,065,564

Sierra: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Sierra County and the County of Sierra. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

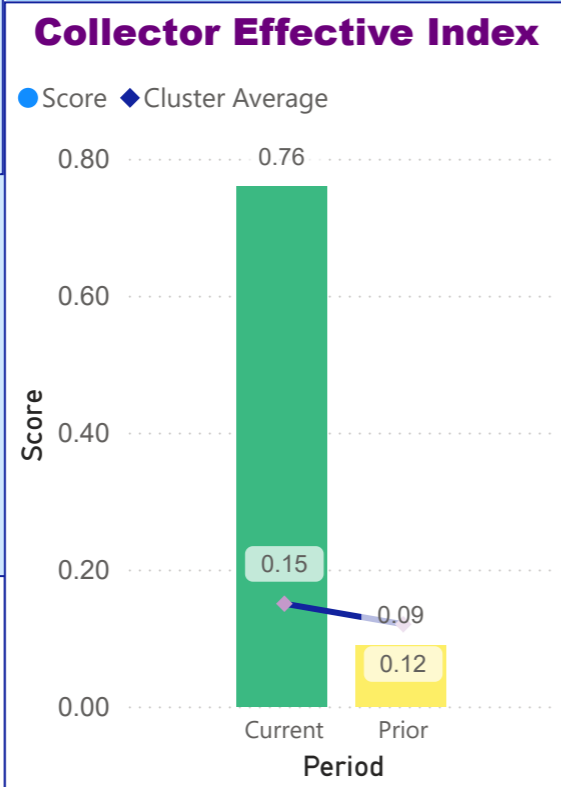
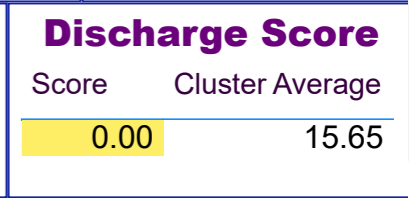
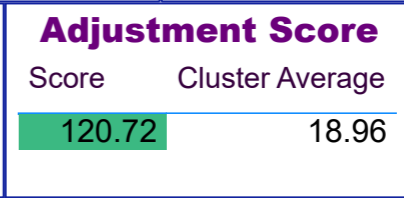
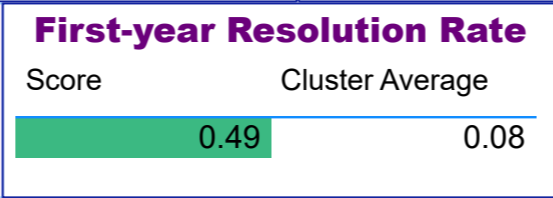
According to the Sierra collections program, limitations with the case management system (CMS) makes it challenging to report accurate totals for court-ordered debt, delinquent and nondelinquent alike. The CMS also does not provide specific information for the requested collection activities, limiting the ability to report accurately.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Sierra ▼	\$407,620	\$255,205	\$35,978	\$19,455	\$60,903	\$0

Fiscal Year 2023–24
Collections Individual Program Report

Cluster
1



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.14	0.35	0.22	0.22	1.04	0.25
FTB-IIC	0.25	0.25	0.09	0.09	0.25	0.09
Intra-branch	0.25	0.21	0.25	0.20	0.25	0.20

Population
3,171
Judges
2
Commissioners
0.30

Best Practices Engaged
14/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.76	0.15
Prior	0.09	0.12
Combined	0.24	0.13

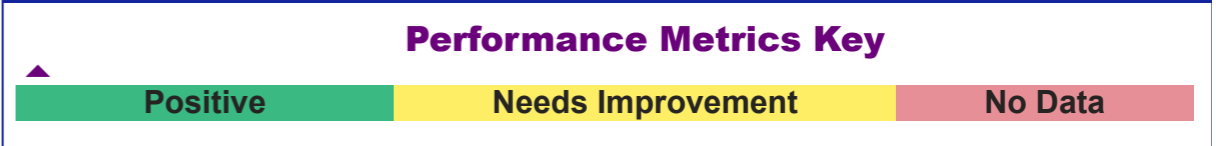
Cost: Referral Ratio

Period	Score	Cluster Average
Current	35.04	13.45
Prior	35.80	7.31
Combined	35.63	8.57

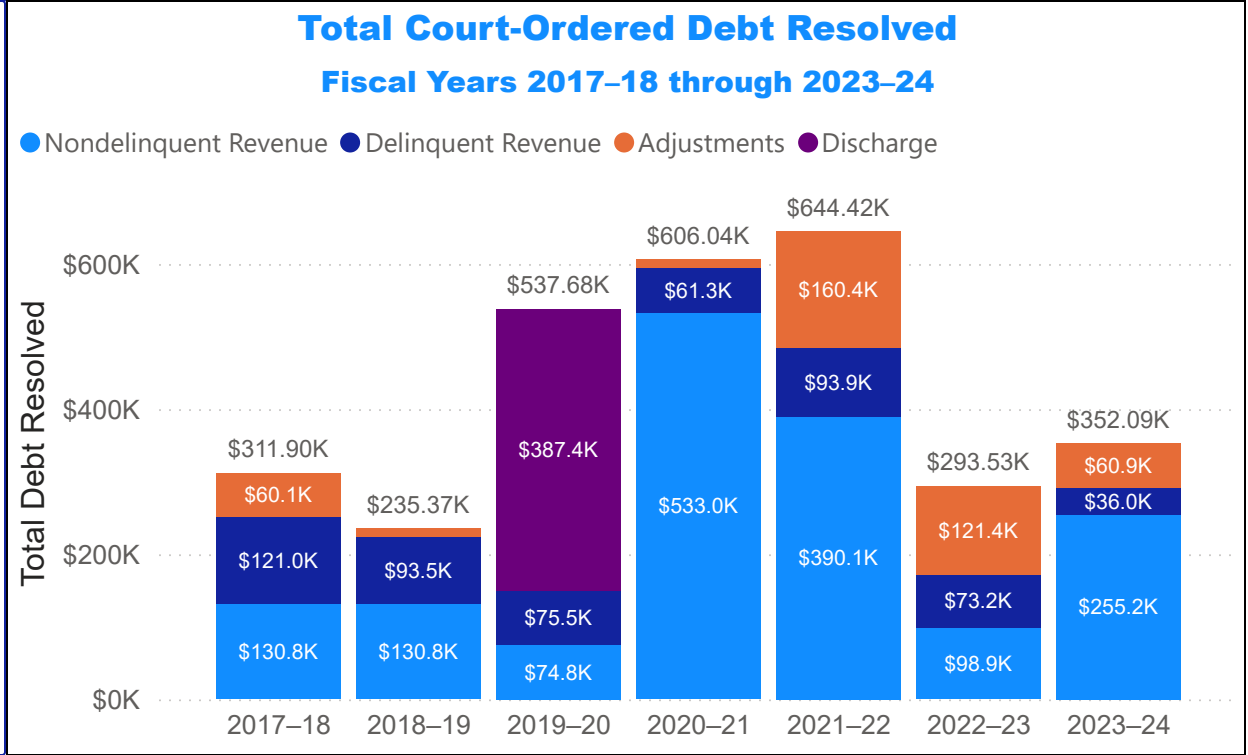
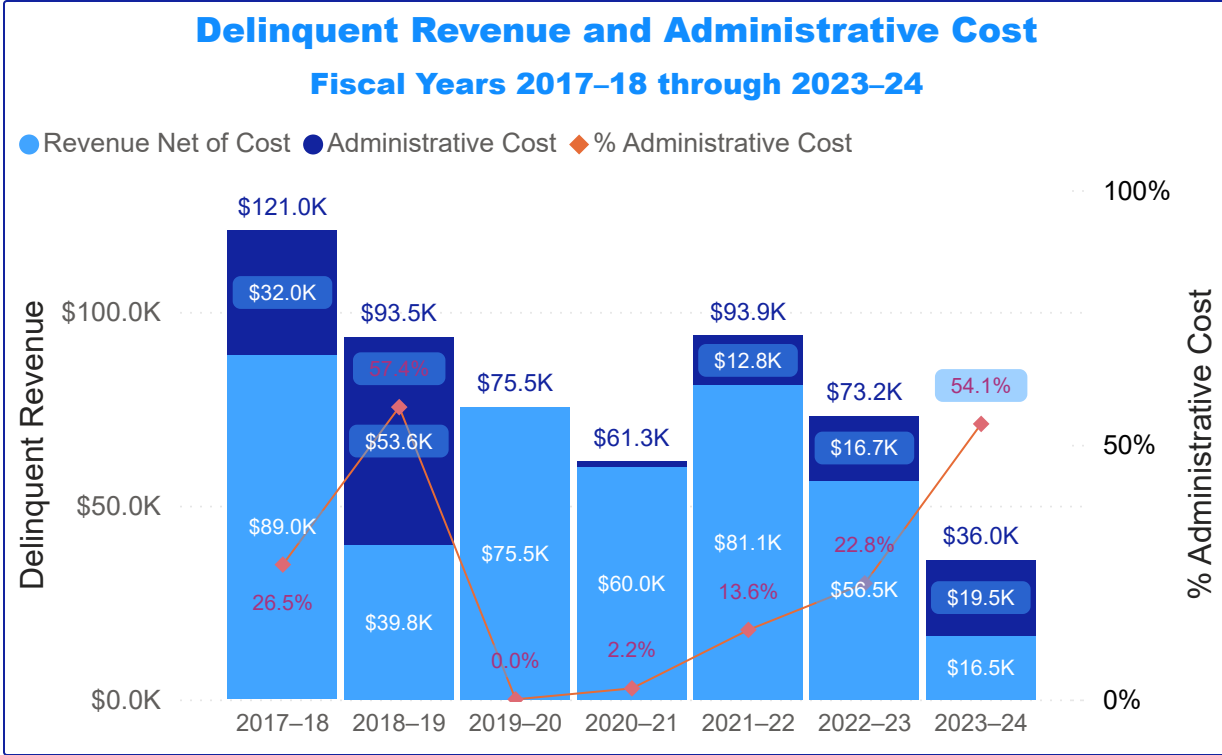
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
12/16



Court Sierra	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 959	No. of Delinquent Cases Reported 546	No. of Delinquent Cases With Payments 132
	58%	63%	61%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$13,256	-	\$1,796	\$11,979	\$24,165	\$34,039	-	-
County	-	-	-	-	-	-	-	-
Private Agency	-	-	-	-	-	-	-	-
FTB-COD	-	-	-	-	-	-	-	-
FTB-IIC	-	\$6,537	-	\$1,634	-	-	-	-
Intra-branch	\$9,915	\$6,269	\$2,479	\$1,567	-	\$2,699	-	-
Other	-	-	-	-	-	-	-	-
Total	\$23,171	\$12,807	\$4,275	\$15,180	\$24,165	\$36,738	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$13,788	50	\$3,447
2 - Written Notice(s)	\$2,397	5	\$599
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	-	-	-
6 - FTB-IIC	\$6,537	16	\$1,634
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$22,722	71	\$5,680

Siskiyou: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Siskiyou County and the County of Siskiyou. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below. ¹

Performance

According to the Siskiyou collections program, the court went to a new case management system in November of 2022. The court is still waiting on the vendor for the report to be complete, and as of this date nothing is finalized. The program has included the data provided from its collection agency and the court was able to provide data for the cost of collections, as this is captured in a different system than the case management system, and the discharge from accountability amounts.

However, the court is unable to produce the remaining data requested on the reporting template, until the vendor finalizes the report in the case management system. Furthermore, the court is not able to report the ending balance for the number of cases in the inventory for any program. No data can be reported for victim restitution.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Siskiyou ▼	\$25,586,961	Not Available	\$5,042,253	\$827,693	\$7,974,164	\$3,412,570

Fiscal Year 2023–24 Collections Individual Program Report

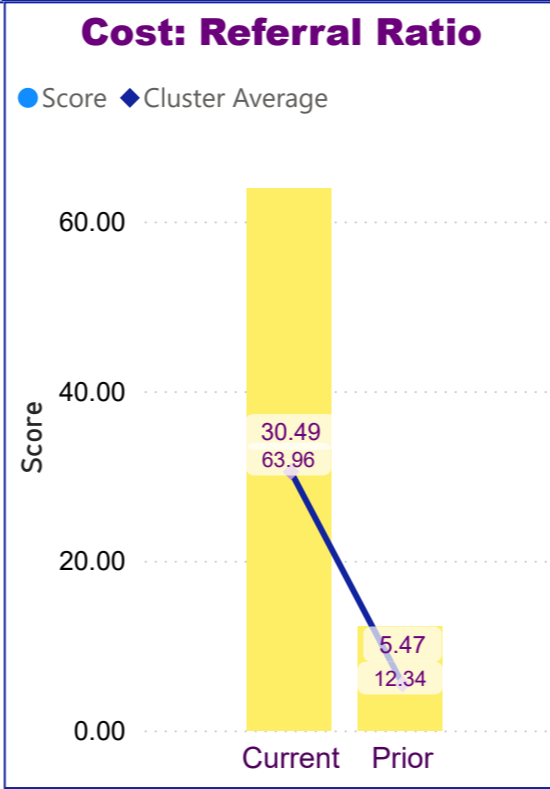
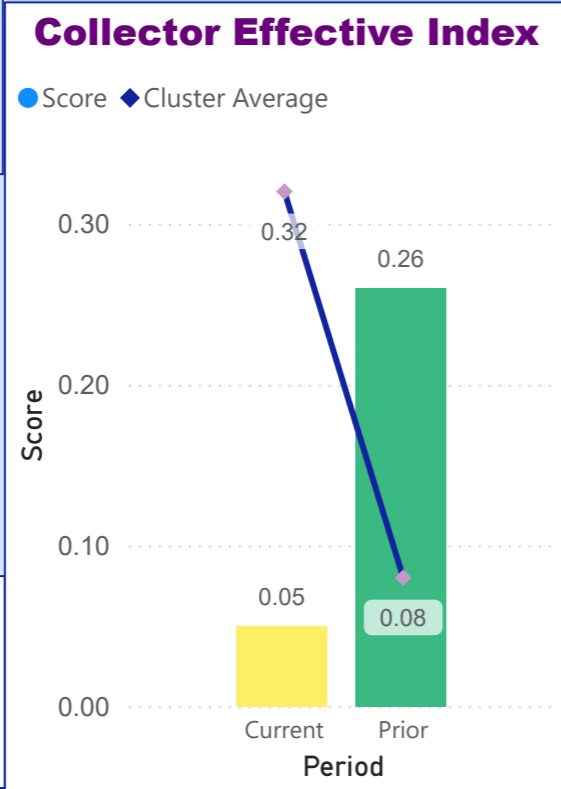
Cluster
2

First-year Resolution Rate
Score Cluster Average
0.10 0.17

Risk Monitor
Score Cluster Average
1.00 0.49

Adjustment Score
Score Cluster Average
189.79 32.02

Discharge Score
Score Cluster Average
81.22 74.97



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Private Agency	0.93	0.10	0.19	0.10	0.28	0.10
FTB-IIC	0.01	0.05	0.03	0.05	0.03	0.03

Population
43,409
Judges
4
Commissioners
1.00

Best Practices Engaged
19/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.05	0.32
Prior	0.26	0.08
Combined	0.23	0.11

Cost: Referral Ratio

Period	Score	Cluster Average
Current	63.96	30.49
Prior	12.34	5.47
Combined	18.51	8.06

Dashboard Comments

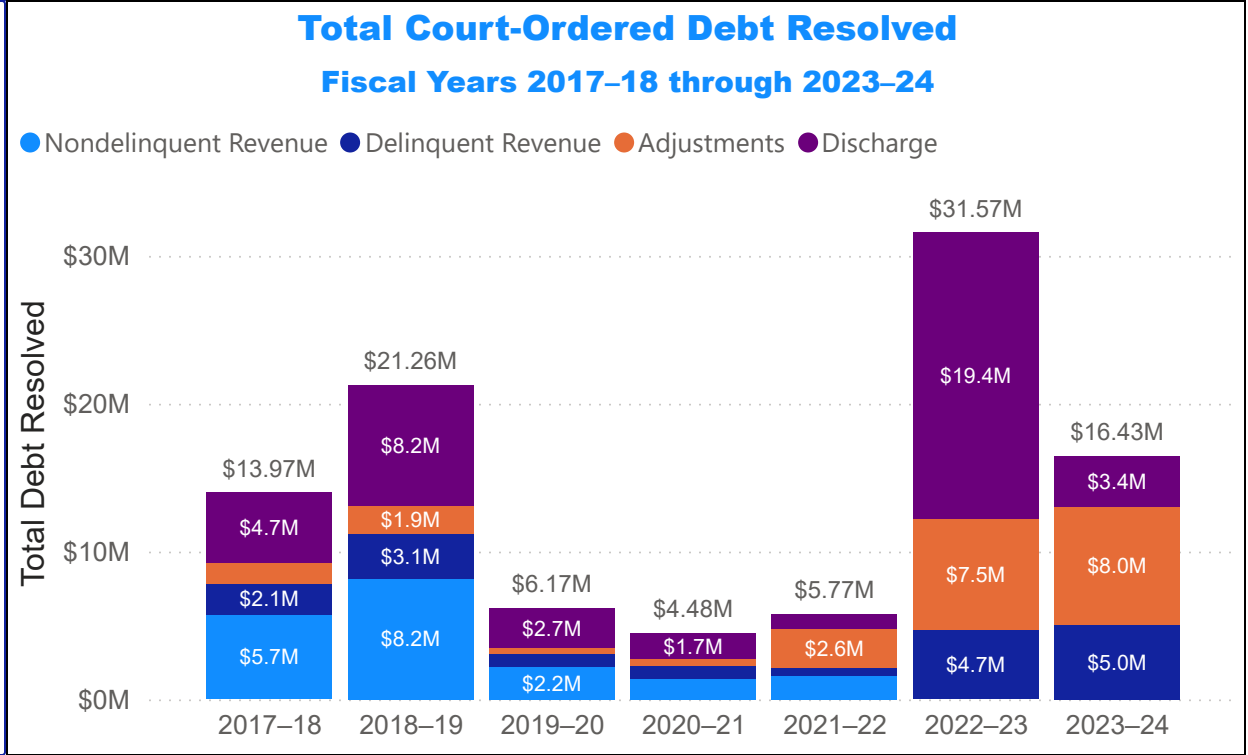
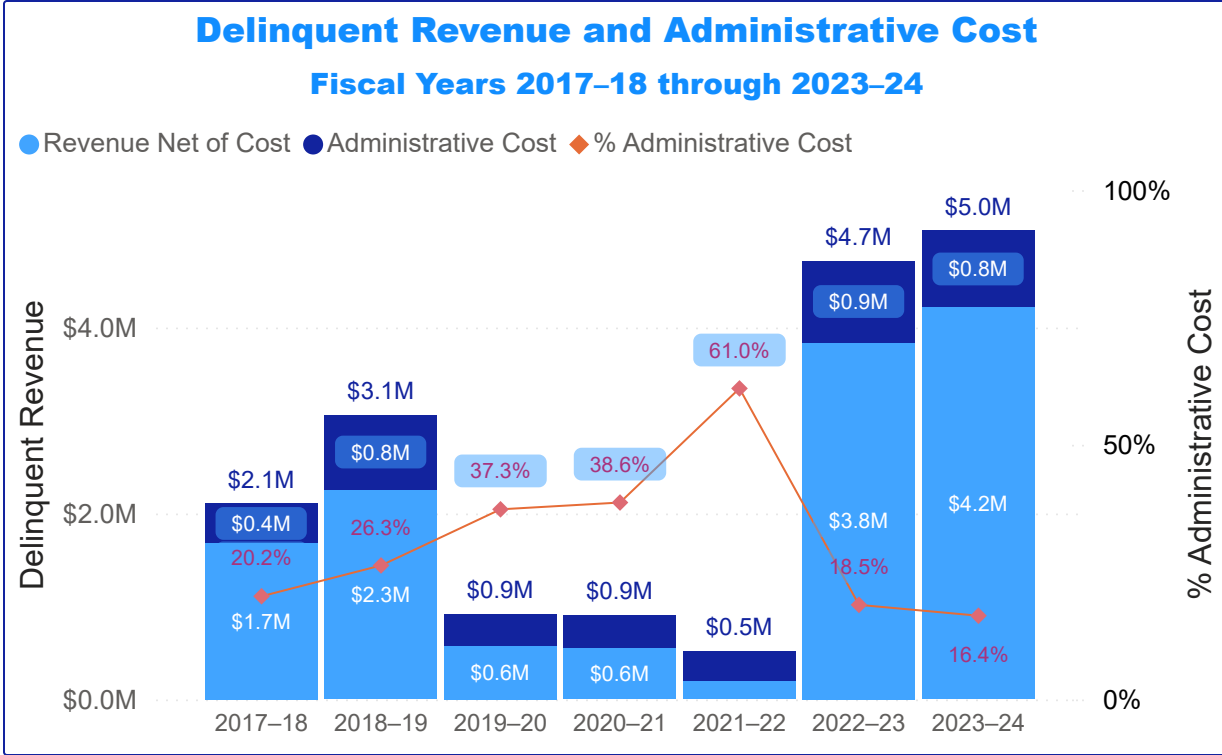
The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
12/16

Performance Metrics Key

▲ Positive	Needs Improvement	No Data
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Court Siskiyou	Default Rate		No. of People Served Not Available	No. of Nondelinquent Cases With Payments Not Available	No. of Delinquent Cases Reported 44,709	No. of Delinquent Cases With Payments 10,332
	Current	Prior				
	-	17%	11%			



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	\$342,147	-	-	-	-	\$3,412,570
County	-	-	-	-	-	-	-	-
Private Agency	\$97,622	\$4,726,430	-	\$473,589	\$393,722	\$7,580,442	\$0	\$0
FTB-COD	-	-	-	-	-	-	-	-
FTB-IIC	-	\$218,201	-	\$11,956	-	\$0	-	\$0
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$97,622	\$4,944,631	\$342,147	\$485,546	\$393,722	\$7,580,442	\$0	\$3,412,570

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	-	-	\$342,147
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	-	-	-
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$97,622	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$97,622	-	\$342,147

Solano: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Solano County and the County of Solano. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below. ¹

Performance

According to the Solano collections program, the county is not allocating cost to the collection program, therefore, no collection cost is reported. The values reported in previous years represent the county's total receivables not only delinquent accounts. This is consistent with previous year's submissions. The county's case management system does not make a distinction between current and delinquent accounts.

Due to functionality limitation in the court's case management system, it is not feasible for the court to report the number of cases for non-delinquent collections. For the same reason, the entire collection program is not able to provide all information by collection activity required by Government Code section 68514 except for those information provided by the "Private Agency" in the "contract and other information" sheet. Also, due to the non-renewal of GC Services contract, the court transitioned to a new private agency, Linebarger Goggan Blair & Sampson, LLP (LGBS), which started collecting in March 2024. Accordingly, the values listed under "Private Agency" represent data from both GC Services and LGBS. The total adjusted amount is of \$29.3 million represents judicial ordered reductions, Assembly Bill 199 adjustments, other non-criminal cases and the transfer of delinquent accounts from GC Services to the new collection agency, the court program and the Franchise Tax Board Interagency Intercept Collections.

Collection continues to decline due to termination of Assembly Bill 199 and Assembly Bill 177 fees. The ability-to-pay program continues to grow which will reduce balances and negatively impact collections.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Solano ▼	\$69,537,827	\$5,157,630	\$3,560,769	\$357,702	\$30,956,972	\$0

Fiscal Year 2023–24 Collections Individual Program Report

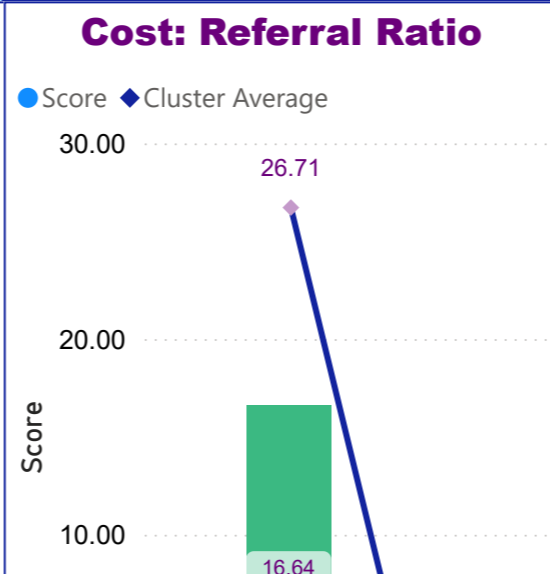
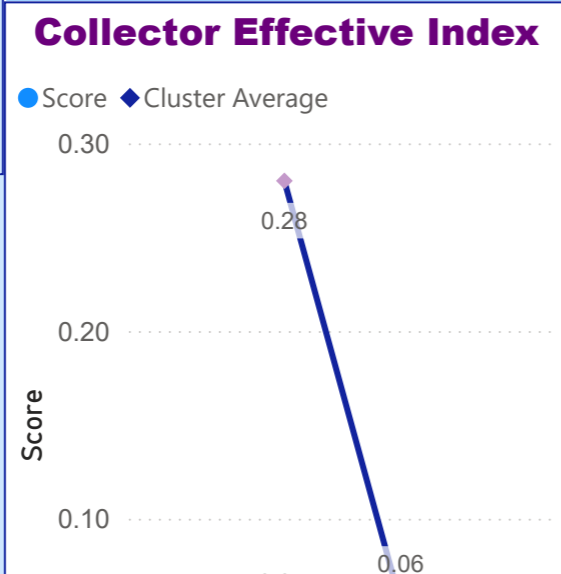
Cluster
3

First-year Resolution Rate
Score Cluster Average
0.37 0.15

Risk Monitor
Score Cluster Average
1.00 0.56

Adjustment Score
Score Cluster Average
297.50 41.76

Discharge Score
Score Cluster Average
0.00 65.37



Spend Efficiency Score

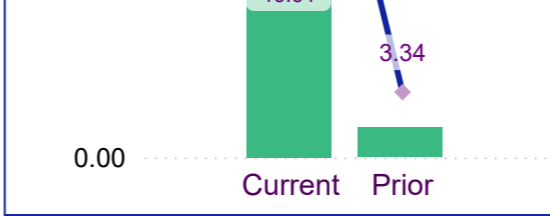
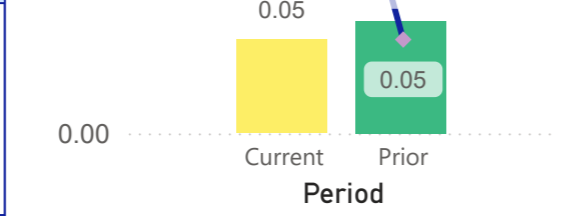
Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.16	0.32	0.35	0.35	0.16	0.34
Private Agency	0.15	0.23	0.12	0.45	0.12	0.37
FTB-IIC	0.01	0.12	0.01	0.07	0.01	0.09

Population
446,426

Judges
20

Commissioners
3.00

Best Practices Engaged
20/21



Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
11/16

Collector Effective Index

Period	Score	Cluster Average
Current	0.05	0.28
Prior	0.06	0.05
Combined	0.06	0.06

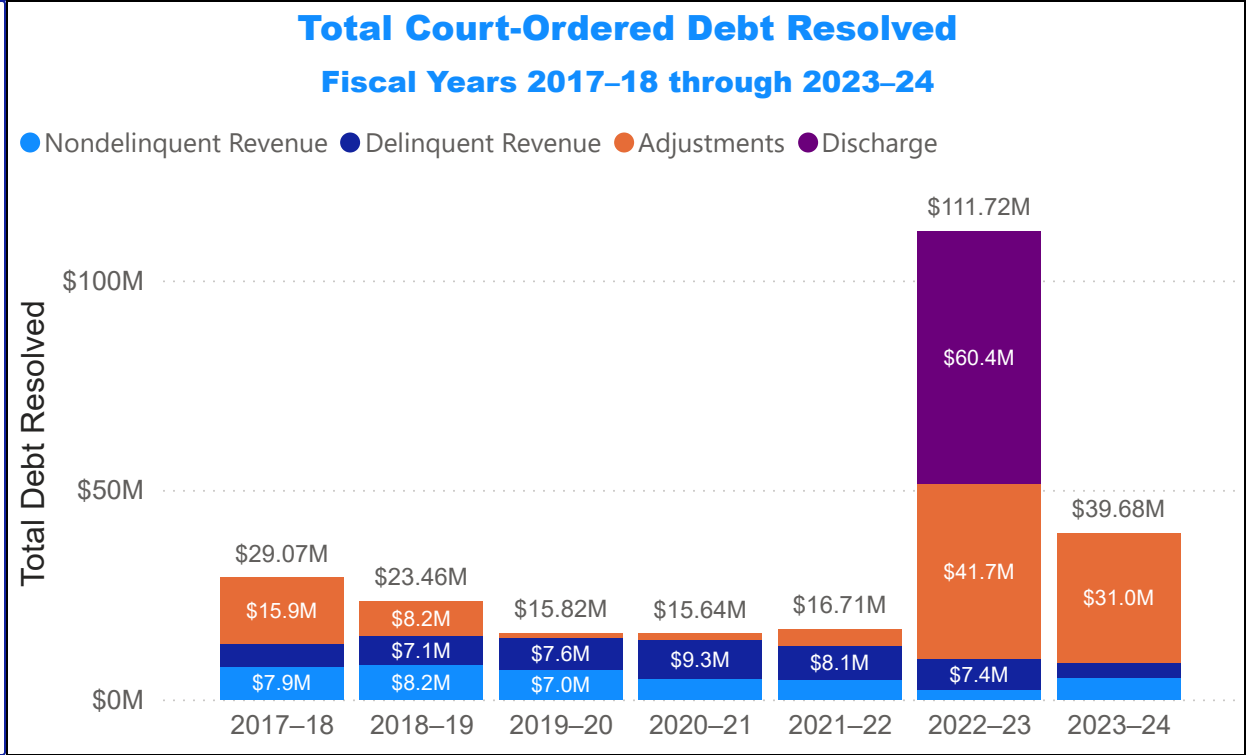
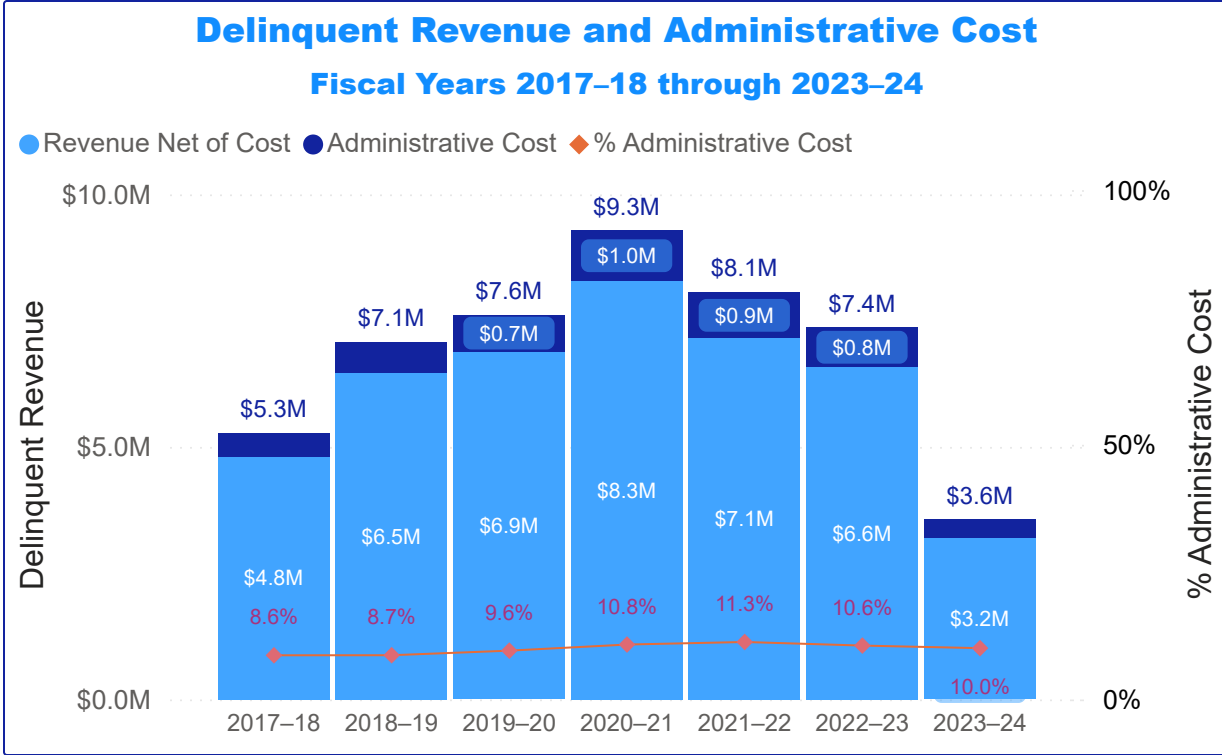
Cost: Referral Ratio

Period	Score	Cluster Average
Current	16.64	26.71
Prior	1.53	3.34
Combined	2.69	5.17

Performance Metrics Key

▲ Positive Needs Improvement No Data

Court Solano	Default Rate Current Prior Combined			No. of People Served 71,334	No. of Nondelinquent Cases With Payments Not Available	No. of Delinquent Cases Reported 132,977	No. of Delinquent Cases With Payments 8,237
	7%	4%	4%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$984,467	-	\$156,676	-	-	-	-	-
County	\$69,306	\$213,036	-	-	-	-	-	-
Private Agency	\$87,154	\$1,547,468	\$13,201	\$184,254	\$1,622,564	\$29,334,408	-	-
FTB-COD	-	-	-	-	-	-	-	-
FTB-IIC	-	\$659,338	-	\$3,571	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$1,140,927	\$2,419,842	\$169,877	\$187,825	\$1,622,564	\$29,334,408	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$356,401	1,024	\$52,469
2 - Written Notice(s)	\$69,080	503	\$10,246
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	-	-	-
6 - FTB-IIC	\$721,955	2,142	\$53,967
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$487,186	1,639	\$77,803
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$1,634,622	5,308	\$194,485

Sonoma: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Sonoma County and the County of Sonoma. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below. ¹

Performance

According to the Sonoma collections program, cases that are currently delinquent or were returned from GC Services are referred to the Franchise Tax Board's Court-Ordered Debt program. The program also cannot separate information for payment plans for ability-to-pay determination cases. The court is moving all case types to one case management system in fiscal year 2026–27 and should have better reporting between delinquent and non-delinquent payments.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Sonoma ▼	\$36,974,862	\$8,557,621	\$780,789	\$68,175	\$1,745,314	\$532,775

Fiscal Year 2023–24
Collections Individual Program Report

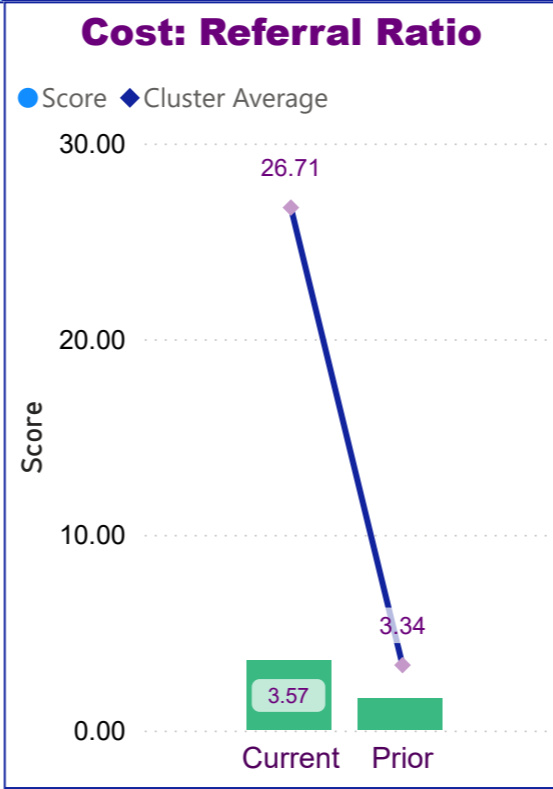
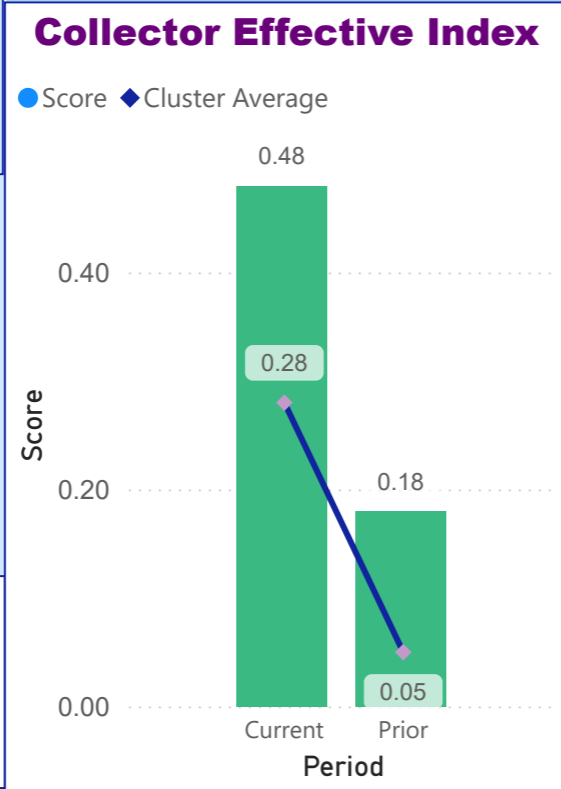
Cluster
3

First-year Resolution Rate
 Score Cluster Average
 0.07 0.15

Risk Monitor
 Score Cluster Average
 0.02 0.56

Adjustment Score
 Score Cluster Average
 43.60 41.76

Discharge Score
 Score Cluster Average
 13.31 65.37



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
County	0.00	0.44	0.00	0.45	0.44	0.44
Private Agency	0.14	0.23	0.14	0.45	0.14	0.37
FTB-COD	0.15	0.17	0.13	0.20	0.13	0.19
FTB-IIC	0.00	0.12	0.02	0.07	0.02	0.09

Population
478,152

Judges
20

Commissioners
4.00

Best Practices Engaged
16/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.48	0.28
Prior	0.18	0.05
Combined	0.19	0.06

Cost: Referral Ratio

Period	Score	Cluster Average
Current	3.57	26.71
Prior	1.63	3.34
Combined	1.67	5.17

Dashboard Comments

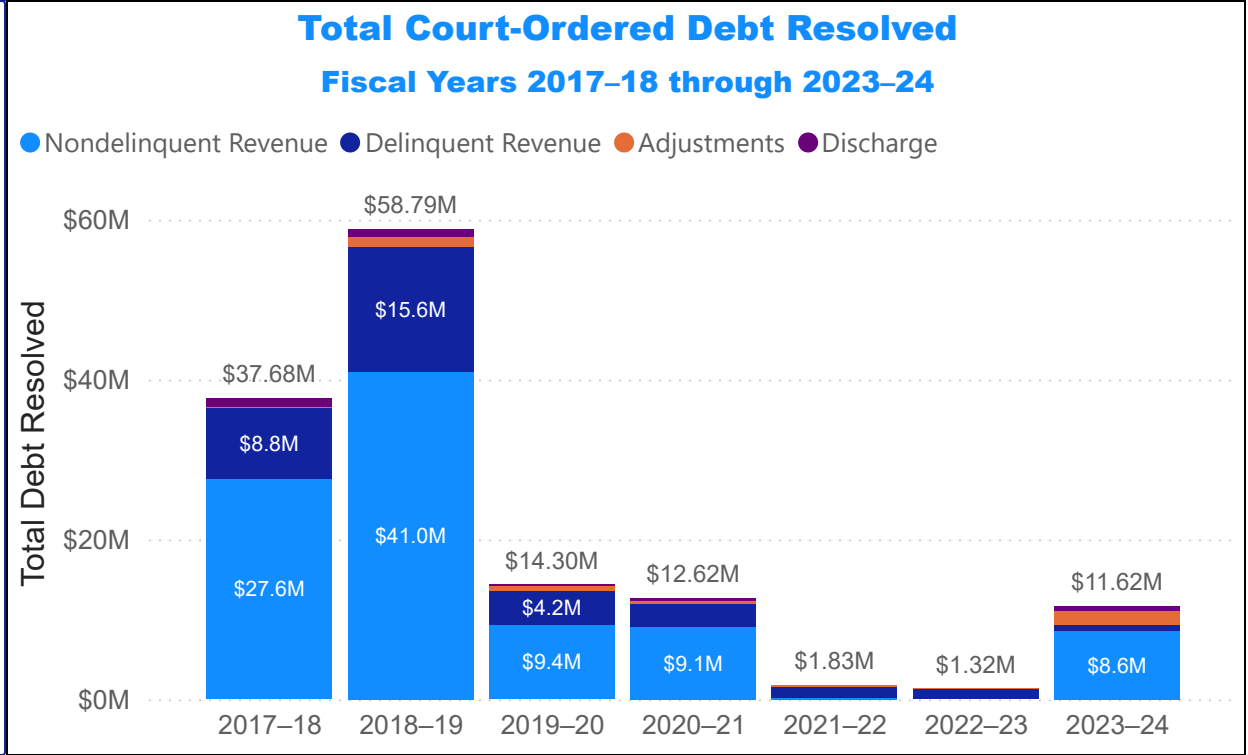
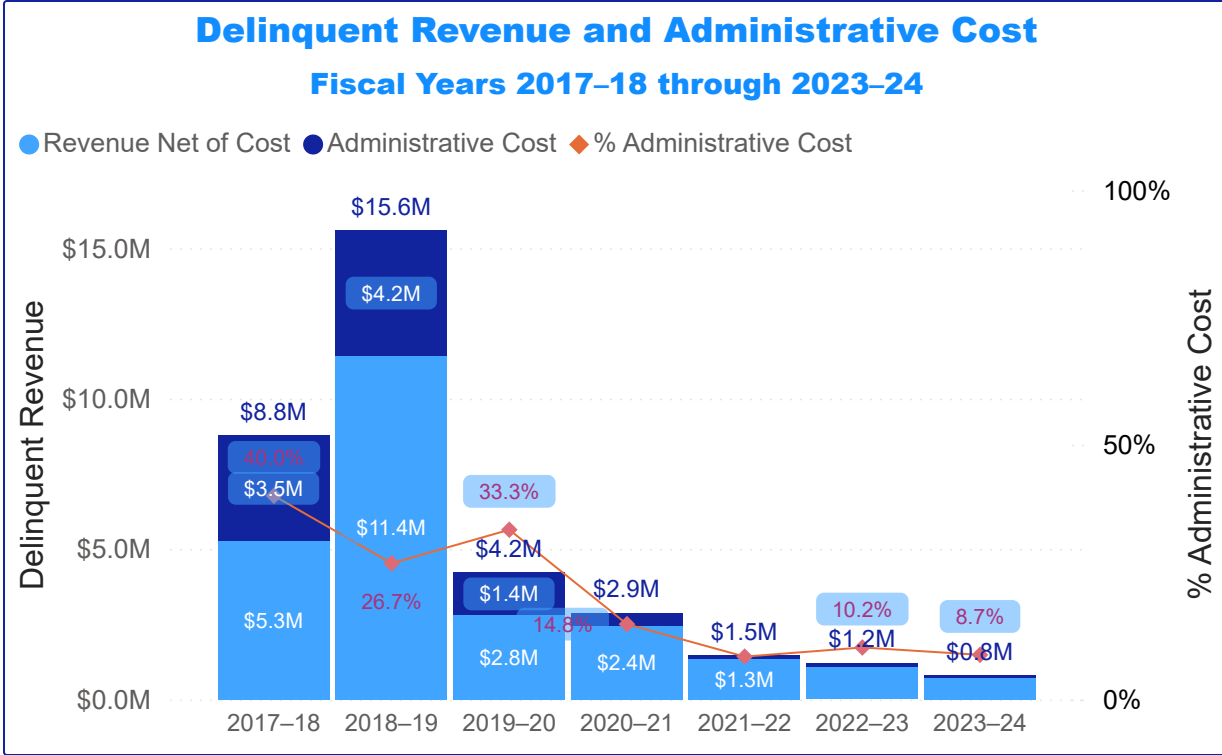
The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
9/16

Performance Metrics Key

▲ Positive	Needs Improvement	No Data
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Court <input type="text" value="Sonoma"/>	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 33,416	No. of Delinquent Cases Reported 40,863	No. of Delinquent Cases With Payments 7,770
	-	-	-				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	\$117,102	-	-	-	\$1,734,108	-	-
County	\$12,068	\$60,129	\$0	\$0	\$0	\$0	\$0	\$0
Private Agency	\$0	\$407	\$0	\$55	\$0	\$0	\$0	\$0
FTB-COD	\$20,068	\$488,757	\$2,994	\$63,718	(\$918)	\$13,874	\$0	\$0
FTB-IIC	\$4,176	\$78,083	\$0	\$1,408	\$0	(\$1,750)	\$0	\$532,775
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$36,311	\$744,478	\$2,994	\$65,181	(\$918)	\$1,746,232	\$0	\$532,775

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	-	-	-
3 - Lobby/Counter	\$189,300	959	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$508,824	6,499	\$63,718
6 - FTB-IIC	\$82,258	3,438	\$1,408
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$407	2	\$55
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$780,789	10,898	\$65,181

Stanislaus: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Stanislaus County and the County of Stanislaus. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Stanislaus collections program, the county program faced challenges with its collections software following a required system upgrade in December 2023. These challenges affected the program and its day-to-day work. Despite the challenges, the program had a slight increase in county revenues for the reporting period. Due to system limitations on reporting capabilities, it is unable to accurately report data on installment payments and default rates. The program launched the online ability-to-pay (ATP) program very late in the year with the ATP online so it has not requested any installment cost yet. It is not able to report any collections information regarding victim restitution for the report.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Stanislaus ▼	\$86,710,911	\$4,793,421	\$5,310,412	\$1,772,897	\$23,975,637	\$0

Fiscal Year 2023–24 Collections Individual Program Report

Cluster
3

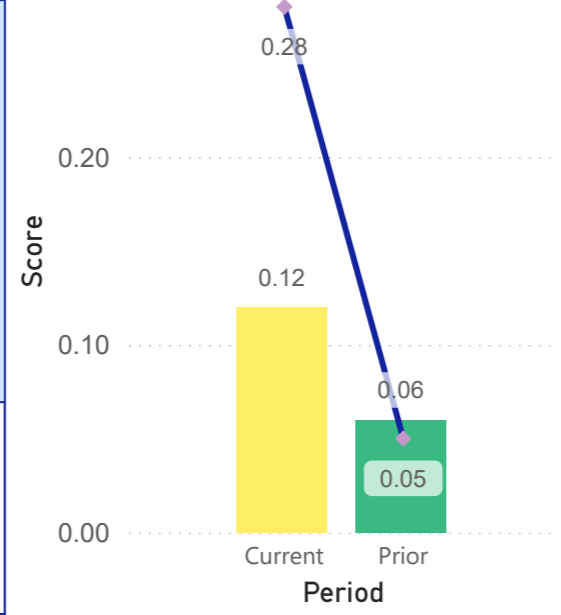
First-year Resolution Rate
Score Cluster Average
0.20 0.15

Risk Monitor
Score Cluster Average
0.94 0.56

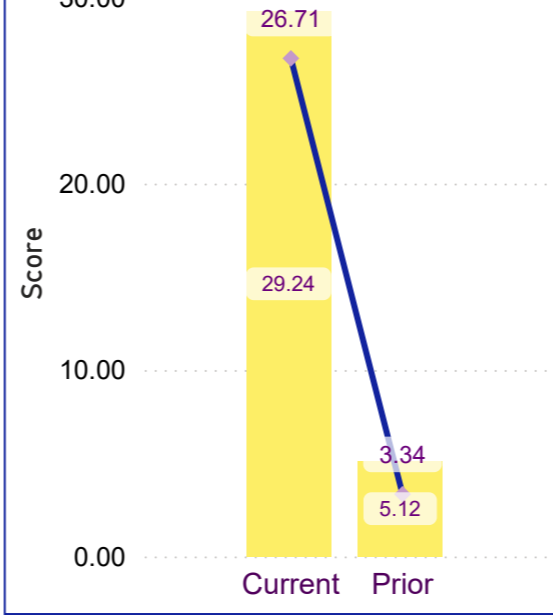
Adjustment Score
Score Cluster Average
206.69 41.76

Discharge Score
Score Cluster Average
0.00 65.37

Collector Effective Index
● Score ◆ Cluster Average



Cost: Referral Ratio
● Score ◆ Cluster Average



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.27	0.32	0.27	0.35	0.27	0.34
County	0.40	0.44	0.40	0.45	0.40	0.44
FTB-COD		0.17	0.14	0.20	0.14	0.19

Population
548,744
Judges
23
Commissioners
3.00

Best Practices Engaged
21/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.12	0.28
Prior	0.06	0.05
Combined	0.07	0.06

Cost: Referral Ratio

Period	Score	Cluster Average
Current	29.24	26.71
Prior	5.12	3.34
Combined	7.92	5.17

Dashboard Comments

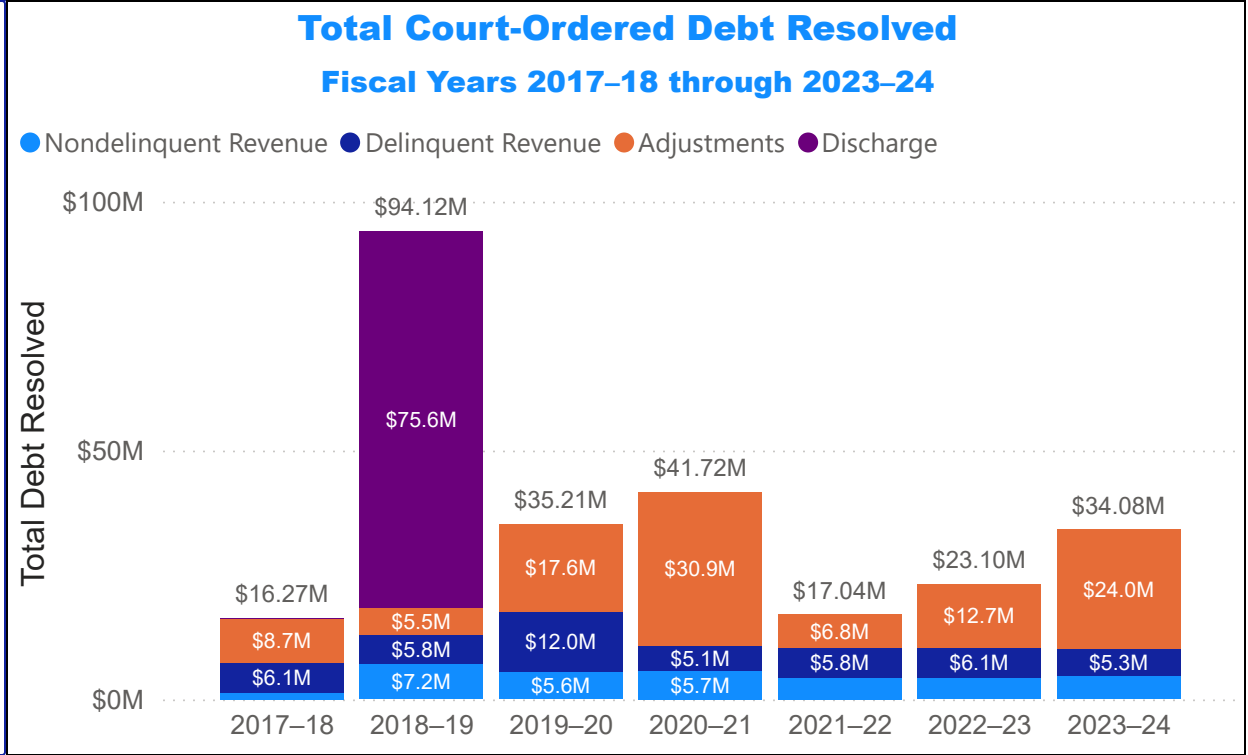
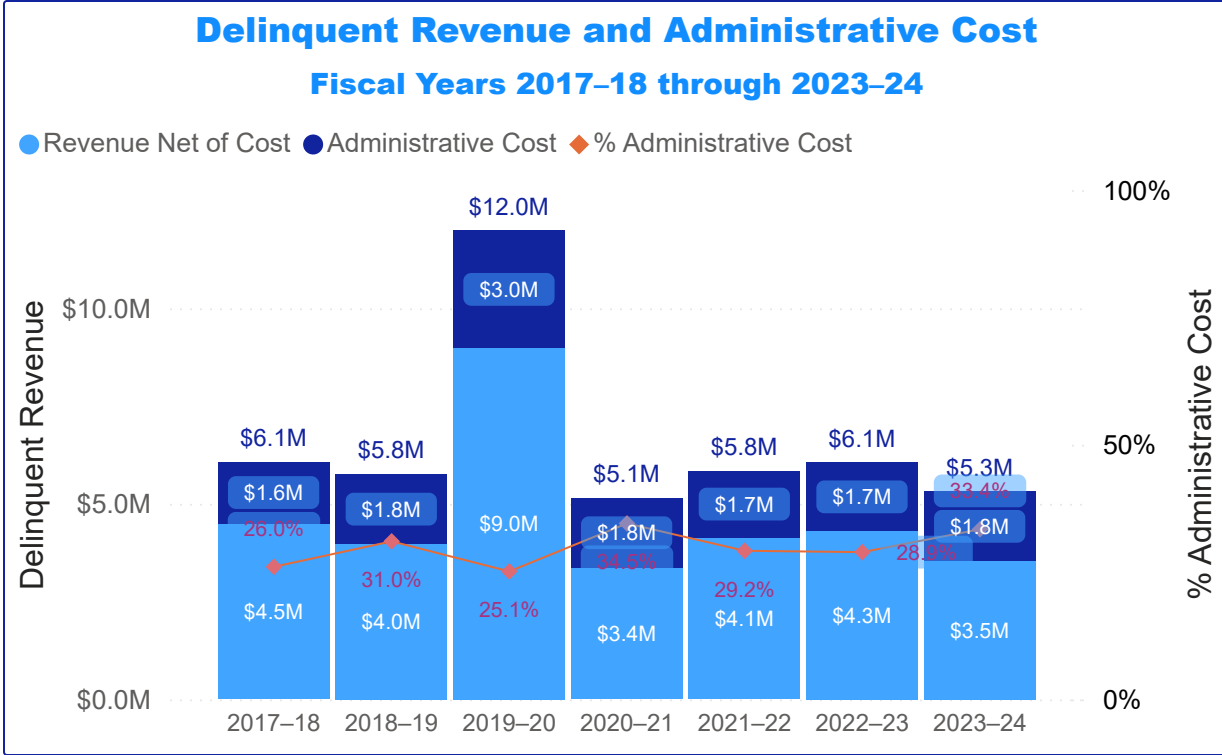
The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
15/16

Performance Metrics Key

▲ Positive Needs Improvement No Data

Court Stanislaus	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 18,675	No. of Delinquent Cases Reported 223,899	No. of Delinquent Cases With Payments 15,776
	80%	107%	97%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$50,080	\$778,794	\$13,516	\$210,184	\$2,574,532	\$21,401,105	-	-
County	\$1,879,455	\$1,687,982	\$746,211	\$672,595	-	-	-	-
Private Agency	-	-	-	-	-	-	-	-
FTB-COD	-	\$914,101	-	\$130,391	-	-	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$1,929,535	\$3,380,877	\$759,727	\$1,013,170	\$2,574,532	\$21,401,105	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$3,453,018	46,572	\$1,373,300
2 - Written Notice(s)	-	-	-
3 - Lobby/Counter	\$828,874	3,415	\$223,700
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$914,101	4,656	\$130,391
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	\$114,419	225	\$45,506
Total	\$5,310,412	54,868	\$1,772,897

Sutter: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Sutter County and the County of Sutter. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Sutter collections program, the court implemented the ability-to-pay (ATP) program in January 2024. Through June 30, 2024, the court applied \$52,539 in ATP reductions on 139 infraction cases.

The program did not report the number of cases where payments were made to the Franchise Tax Board Court-Ordered Debt (FTB-COD) program, because reporting provided by the FTB-COD includes the number of payments received and not the number of cases. Furthermore, the court cannot report the number of individuals related to payments received, as it would take substantial resources that the court does not have to compile the information.

The court still has not referred cases to the FTB-COD program since migration to the Odyssey case management system in 2017. The court continues to collaborate with systems vendor (Tyler) towards a resolution and expects to begin case referrals in fiscal year 2024–25.

The county found a reporting discrepancy in victim restitution collections, which resulted in a modification to the ending balance for the reporting period. The county is currently in the process of migrating to a new collections system and anticipates another correction to next year's report.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Sutter ▼	\$37,688,813	\$2,371,701	\$1,608,873	\$428,568	\$113,508	\$0

Fiscal Year 2023–24 Collections Individual Program Report

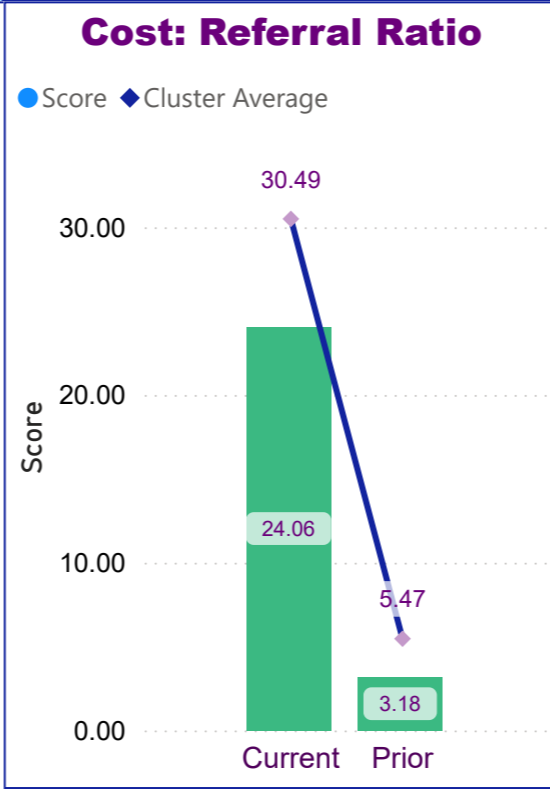
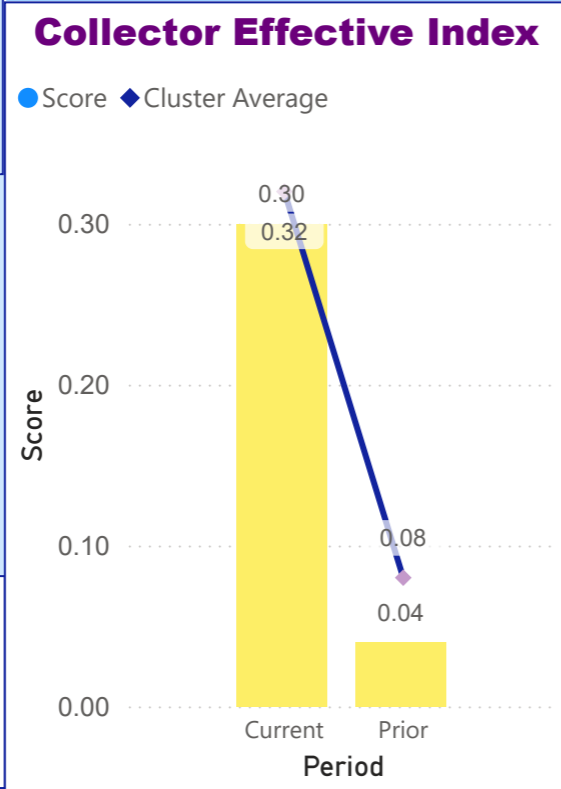
Cluster
2

First-year Resolution Rate
Score Cluster Average
0.15 0.17

Risk Monitor
Score Cluster Average
0.65 0.49

Adjustment Score
Score Cluster Average
2.88 32.02

Discharge Score
Score Cluster Average
0.00 74.97



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.30	0.36	0.30	0.27	0.30	0.31
FTB-COD	0.15	0.14	0.15	0.15	0.15	0.15
FTB-IIC	0.25	0.01	0.17	0.03	0.17	0.03
Intra-branch	0.25	0.25	0.25	0.25	0.25	0.25

Population
100,110
Judges
6
Commissioners
0.30

Best Practices Engaged
21/21

Collector Effective Index

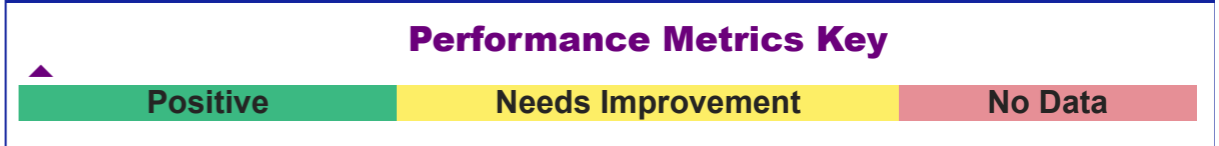
Period	Score	Cluster Average
Current	0.30	0.32
Prior	0.04	0.08
Combined	0.07	0.11

Cost: Referral Ratio

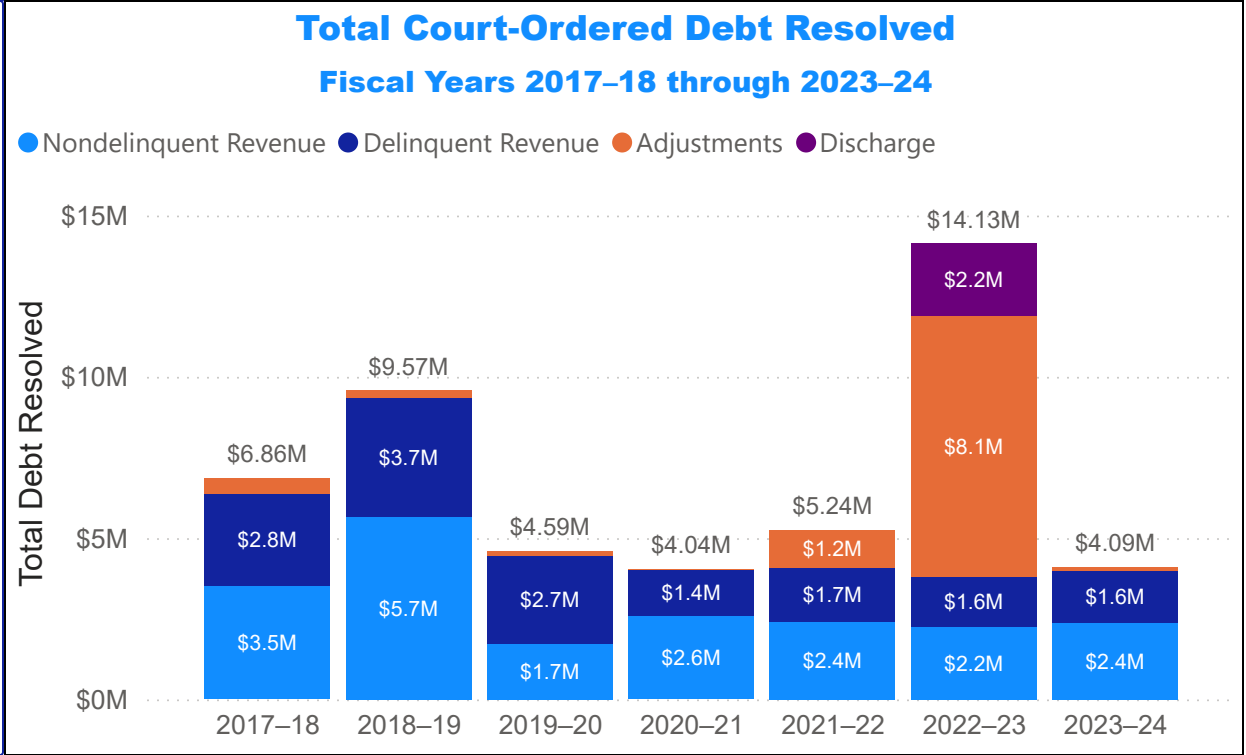
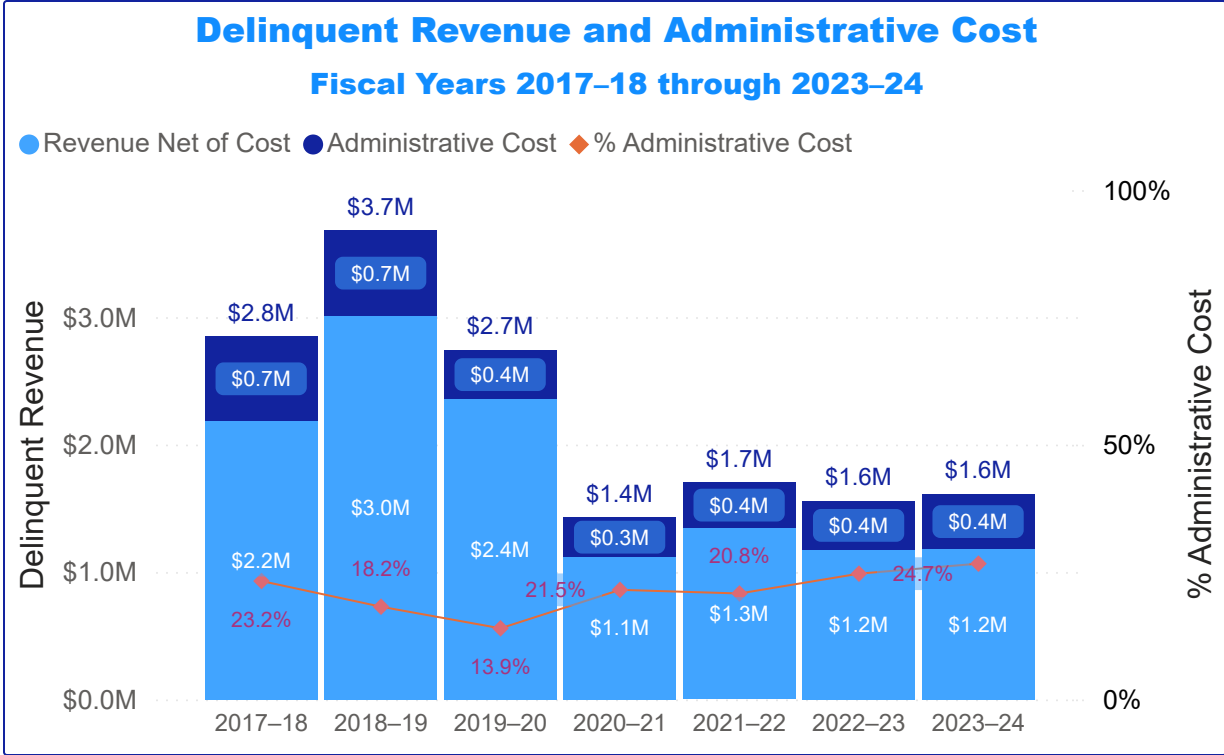
Period	Score	Cluster Average
Current	24.06	30.49
Prior	3.18	5.47
Combined	5.80	8.06

Dashboard Comments

Adjustments include suspended fines, charge reductions, and credit for community service.



Court Sutter	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 8,940	No. of Delinquent Cases Reported 73,866	No. of Delinquent Cases With Payments 5,531
	48%	76%	62%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$656,895	\$433,782	\$194,090	\$128,733	\$35,613	\$25,487	\$0	\$0
County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Private Agency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FTB-COD	\$0	\$57,905	\$0	\$8,686	\$0	\$0	\$0	-
FTB-IIC	\$1,214	\$217,289	\$304	\$36,307	\$0	\$0	\$0	-
Intra-branch	\$115,019	\$126,769	\$28,755	\$31,692	\$52,356	\$52	\$0	-
Other	-	-	-	-	-	-	-	-
Total	\$773,128	\$835,745	\$223,149	\$205,418	\$87,969	\$25,539	\$0	\$0

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$87,254	313	\$25,827
2 - Written Notice(s)	\$654,406	2,347	\$193,694
3 - Lobby/Counter	\$327,203	1,174	\$96,847
4 - Skip Tracing	\$21,814	78	\$6,456
5 - FTB-COD	\$57,905	-	\$8,686
6 - FTB-IIC	\$218,503	728	\$36,611
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$241,788	891	\$60,447
9 - Wage/Bank Garnishments & Liens	\$0	0	\$0
Total	\$1,608,873	5,531	\$428,568

Tehama: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Tehama County and the County of Tehama. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below. ¹

Performance

According to the Tehama collections program, the program continues to struggle with the configuration of the new case management system in order to provide the required data. It has been able to separate data into the various collection programs, but still has problems with beginning and ending balances. This report adjusts the beginning balances. The total amount collected and the cost of collections are correct. The program used the ending case numbers from its data extract, and let the template calculate the ending value of those cases. That ending value is different than the data extract shows. The program will continue to improve its data extract in the coming fiscal year.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Tehama ▼	\$13,493,832	Not Available	\$497,704	\$119,449	\$638	\$0

Fiscal Year 2023–24 Collections Individual Program Report

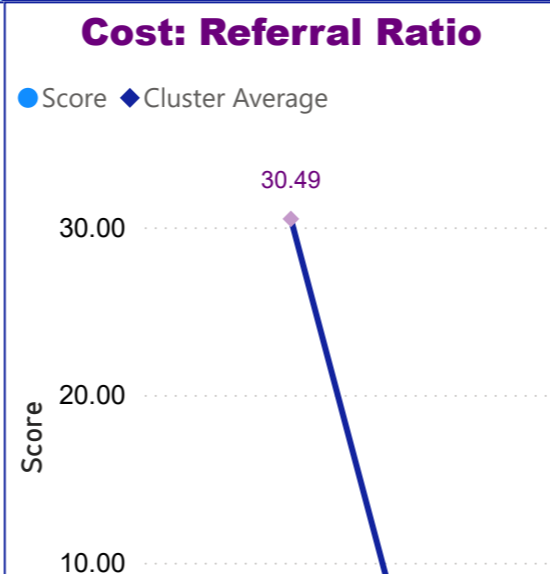
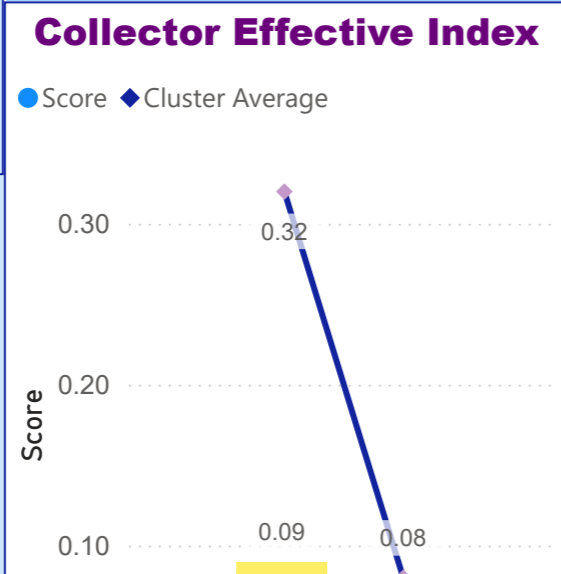
Cluster
2

First-year Resolution Rate
Score Cluster Average
0.04 0.17

Risk Monitor
Score Cluster Average
1.00 0.49

Adjustment Score
Score Cluster Average
0.05 32.02

Discharge Score
Score Cluster Average
0.00 74.97



Spend Efficiency Score

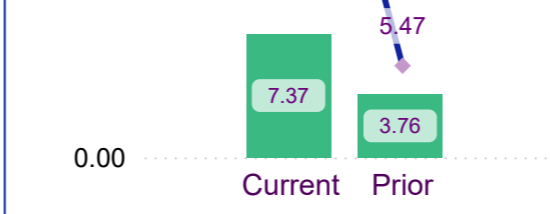
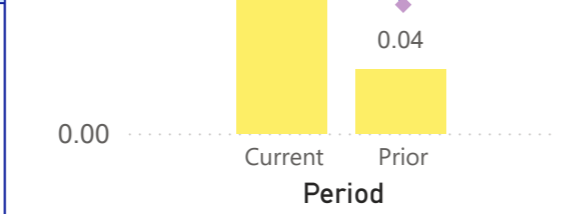
Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.24	0.36	0.24	0.27	0.24	0.31
Private Agency	0.24	0.93	0.24	0.19	0.24	0.28
FTB-COD	0.24	0.14	0.24	0.15	0.24	0.15

Population
64,308

Judges
4

Commissioners
0.33

Best Practices Engaged
15/21



Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
12/16

Collector Effective Index

Period	Score	Cluster Average
Current	0.09	0.32
Prior	0.04	0.08
Combined	0.05	0.11

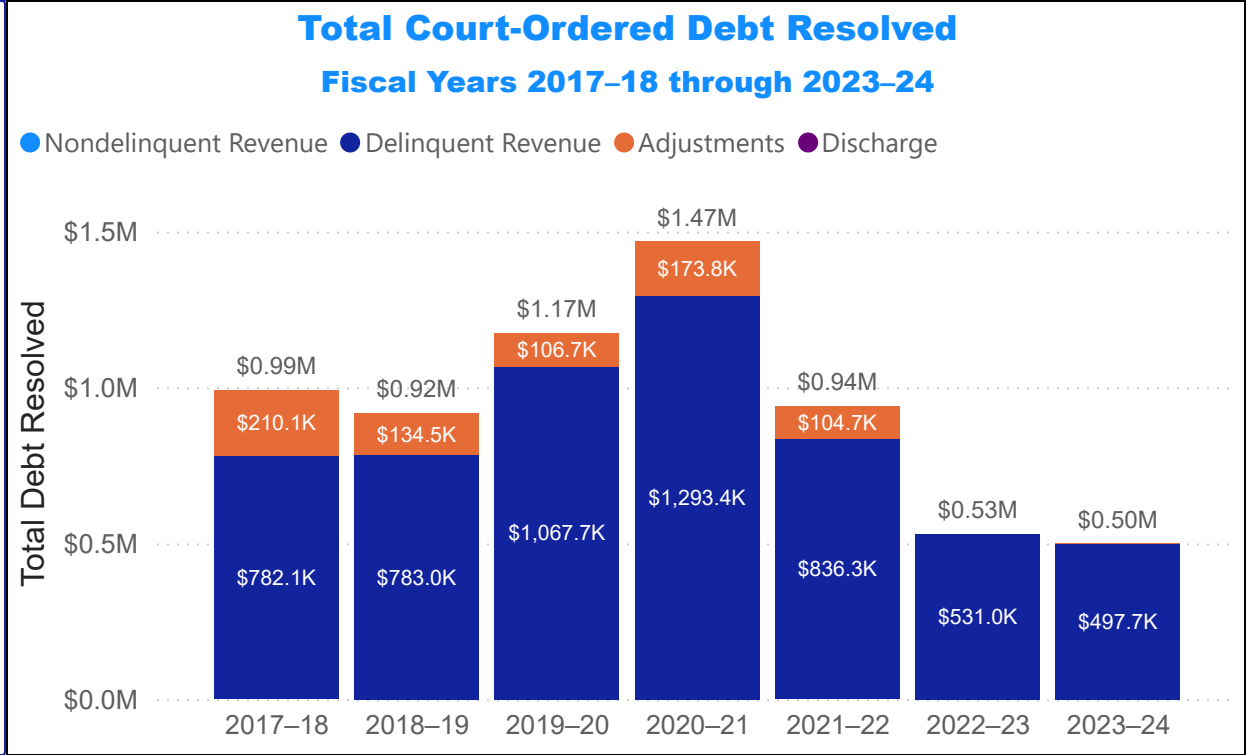
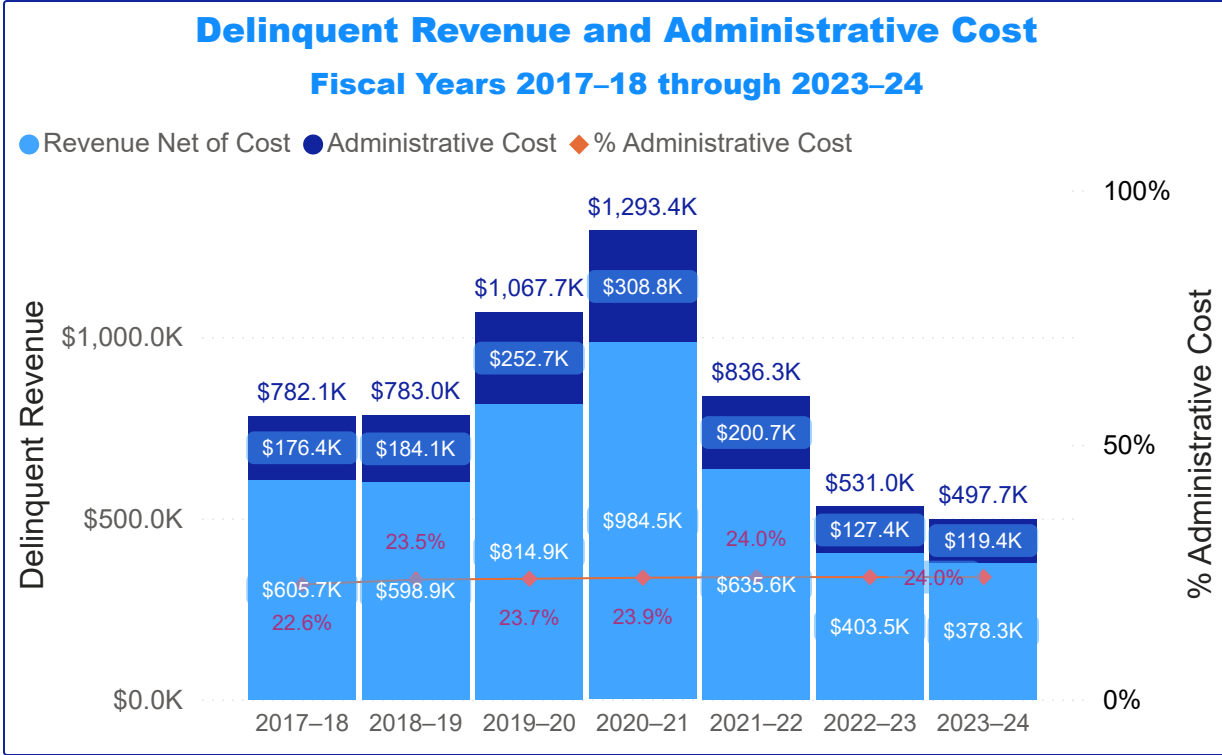
Cost: Referral Ratio

Period	Score	Cluster Average
Current	7.37	30.49
Prior	3.76	5.47
Combined	4.29	8.06

Performance Metrics Key

▲ Positive Needs Improvement No Data

Court ▼ <div style="border: 1px solid #ccc; padding: 2px; width: 100%;">Tehama</div> ▼	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments Not Available	No. of Delinquent Cases Reported 27,828	No. of Delinquent Cases With Payments 1,390
	Current	Prior	Combined				
	30%	19%	24%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$124,941	\$204,163	\$29,986	\$48,999	\$455	\$184	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$253	\$76,695	\$61	\$18,407	-	-	-	-
FTB-COD	\$1,459	\$90,193	\$350	\$21,646	-	-	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$126,653	\$371,051	\$30,397	\$89,052	\$455	\$184	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$54,099	132	\$12,984
2 - Written Notice(s)	\$187,708	458	\$45,050
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	\$87,297	213	\$20,951
5 - FTB-COD	\$91,652	361	\$21,996
6 - FTB-IIC	\$0	0	\$0
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$76,948	226	\$18,467
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$497,704	1,390	\$119,449

Trinity: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt transitioned from the County of Trinity to the Superior Court of Trinity County, effective July 1, 2021, terminating the written memorandum of understanding for delinquent collections. This report contains available collections information as reported in the Collections Reporting Template (CRT) for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Trinity collections program, the court continues to use the Franchise Tax Board’s Court-Ordered Debt collections program. The court has implemented the ability-to-pay (ATP) online *MyCitations* program.

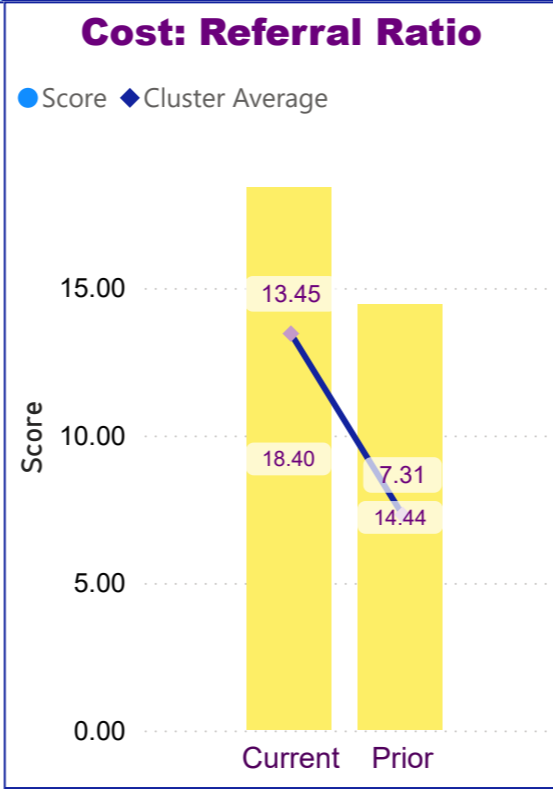
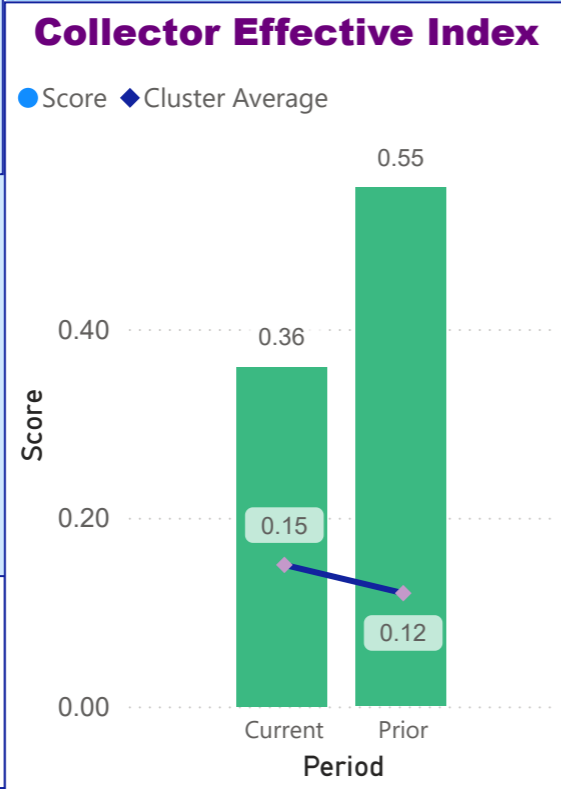
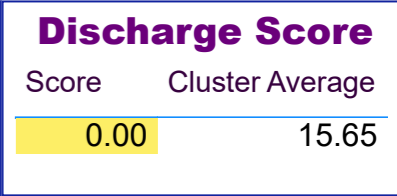
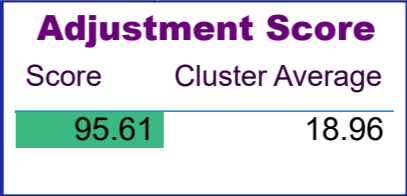
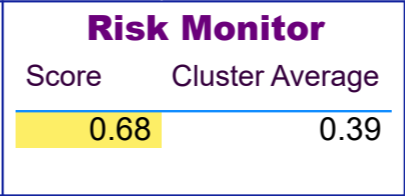
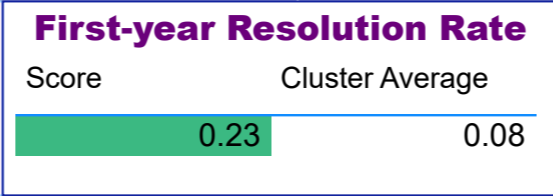
At this time, the court is unable to report ATP collections information requested on the CRT, but is able to provide information required for the ATP backfill report. The court has requested the necessary reports to complete the CRT from their systems vendor. Also, the courts case management system does not currently have a report that separates delinquent case information from non-delinquent. The court continues to work on resolving reporting issues.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program’s case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Trinity ▼	\$4,620,509	\$1,139,761	\$1,987,788	\$196,638	\$698,621	\$0

Fiscal Year 2023–24 Collections Individual Program Report

Cluster
1



Spend Efficiency Score

Period	Score	Current Cluster Average	Prior Score	Prior Cluster Average	Combined Score	Combined Cluster Average
Court	0.13	0.35	0.08	0.22	0.09	0.25
FTB-COD	0.50	0.23	0.21	0.19	0.31	0.19

Population
15,915

Judges
2

Commissioners
0.30

Best Practices Engaged
17/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.36	0.15
Prior	0.55	0.12
Combined	0.50	0.13

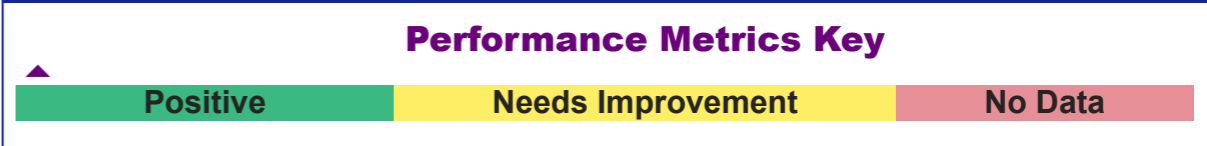
Cost: Referral Ratio

Period	Score	Cluster Average
Current	18.40	13.45
Prior	14.44	7.31
Combined	15.56	8.57

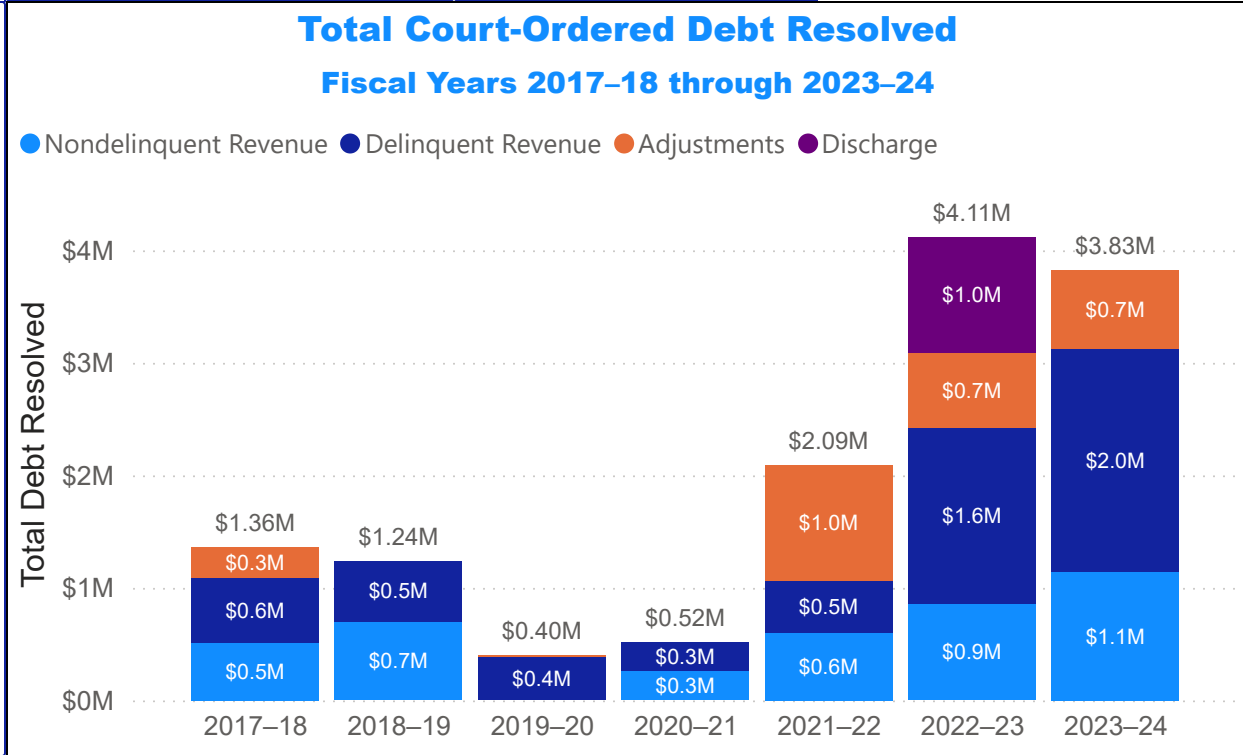
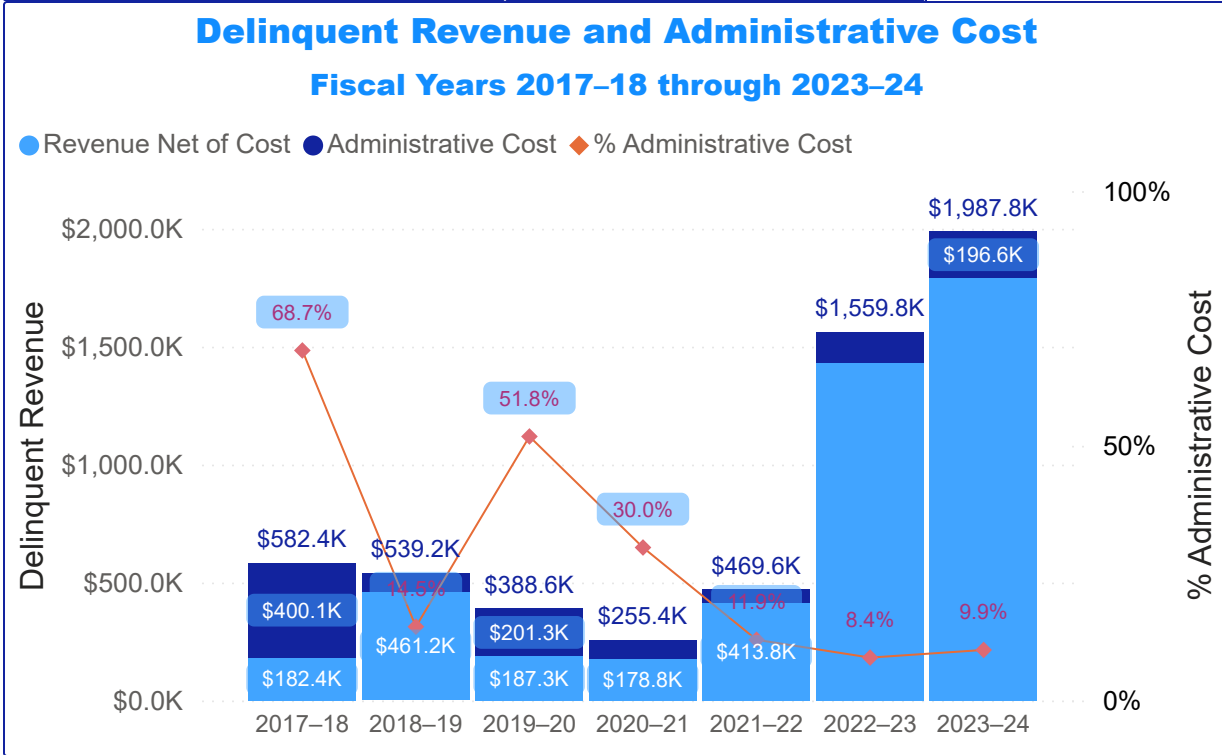
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
10/16



Court Trinity	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 6,162	No. of Delinquent Cases Reported 12,637	No. of Delinquent Cases With Payments 6,325
	Current	Prior	Combined				
	58%	49%	52%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$398,299	\$1,506,366	\$50,785	\$119,844	\$20,555	\$671,392	-	-
County	-	-	-	-	-	-	-	-
Private Agency	-	-	-	-	-	-	-	-
FTB-COD	\$29,687	\$53,436	\$14,988	\$11,021	\$6,674	-	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$427,986	\$1,559,802	\$65,773	\$130,865	\$27,229	\$671,392	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	-	-	-
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	-	-	-
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	-	-	-

Tulare: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Tulare County and the County of Tulare. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below. ¹

Performance

According to the Tulare collections program, reported costs represent the 20 percent charged by the intra-branch program, which also processes referrals to the Franchise Tax Board's Interagency Intercept Collections program. As a result of the cancellation of services with the private agency, 59,690 cases with a value of \$44.2 million were transferred back to the court program. Pursuant to Government Code § 25259, the presiding judge ordered discharge of \$80 million.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Tulare ▼	\$177,701,510	\$16,834,652	\$5,669,904	\$1,761,856	\$1,806,943	\$71,439,164

Fiscal Year 2023–24
Collections Individual Program Report

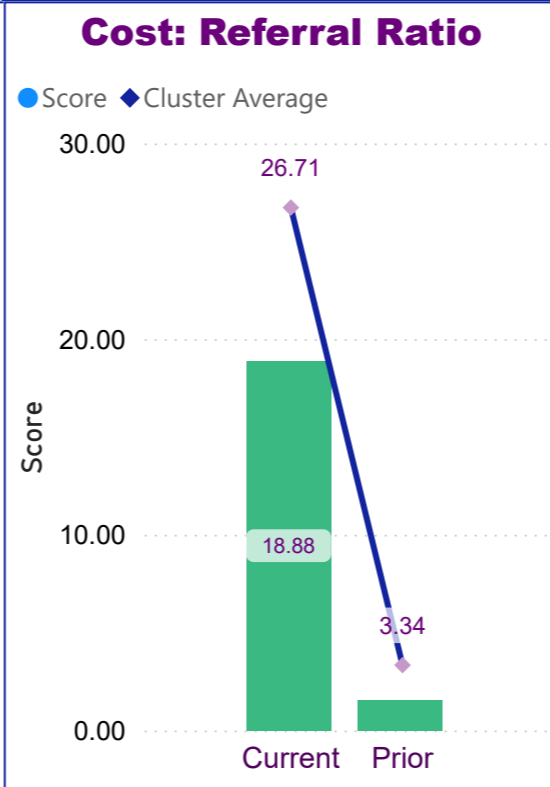
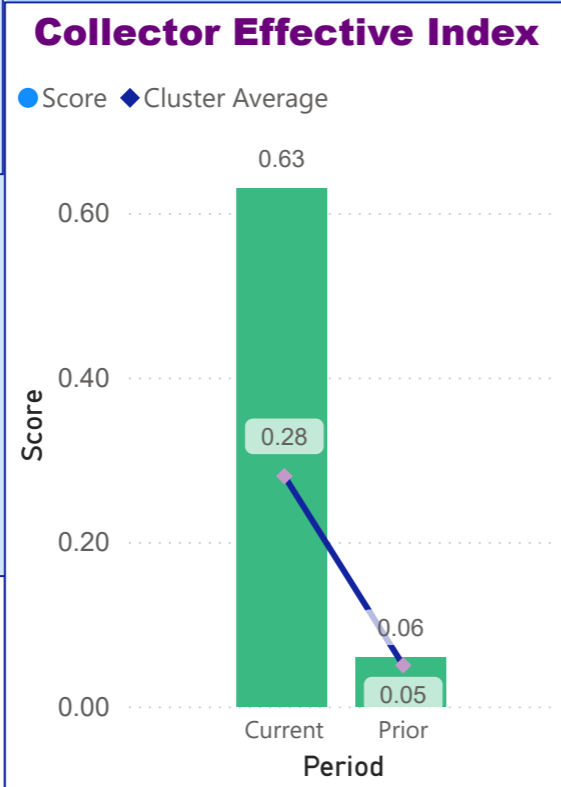
Cluster
3

First-year Resolution Rate
 Score Cluster Average
 0.09 0.15

Risk Monitor
 Score Cluster Average
 0.52 0.56

Adjustment Score
 Score Cluster Average
 7.04 41.76

Discharge Score
 Score Cluster Average
 278.39 65.37



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.45	0.32	0.77	0.35	0.58	0.34
County	0.17	0.44	0.17	0.45	0.17	0.44
FTB-COD	0.15	0.17	0.15	0.20	0.15	0.19
FTB-IIC	0.14	0.12	0.20	0.07	0.20	0.09
Intra-branch	0.20	0.20	0.20	0.20	0.20	0.20

Population
478,918

Judges
22

Commissioners
3.00

Best Practices Engaged
21/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.63	0.28
Prior	0.06	0.05
Combined	0.08	0.06

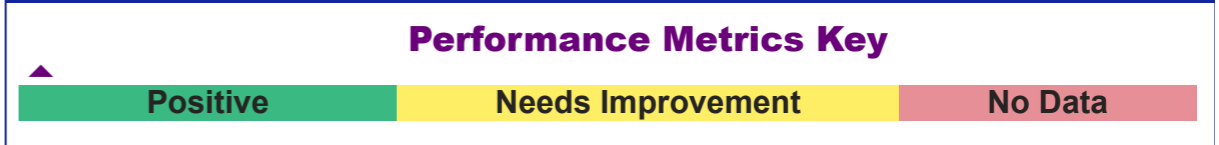
Cost: Referral Ratio

Period	Score	Cluster Average
Current	18.88	26.71
Prior	1.56	3.34
Combined	2.39	5.17

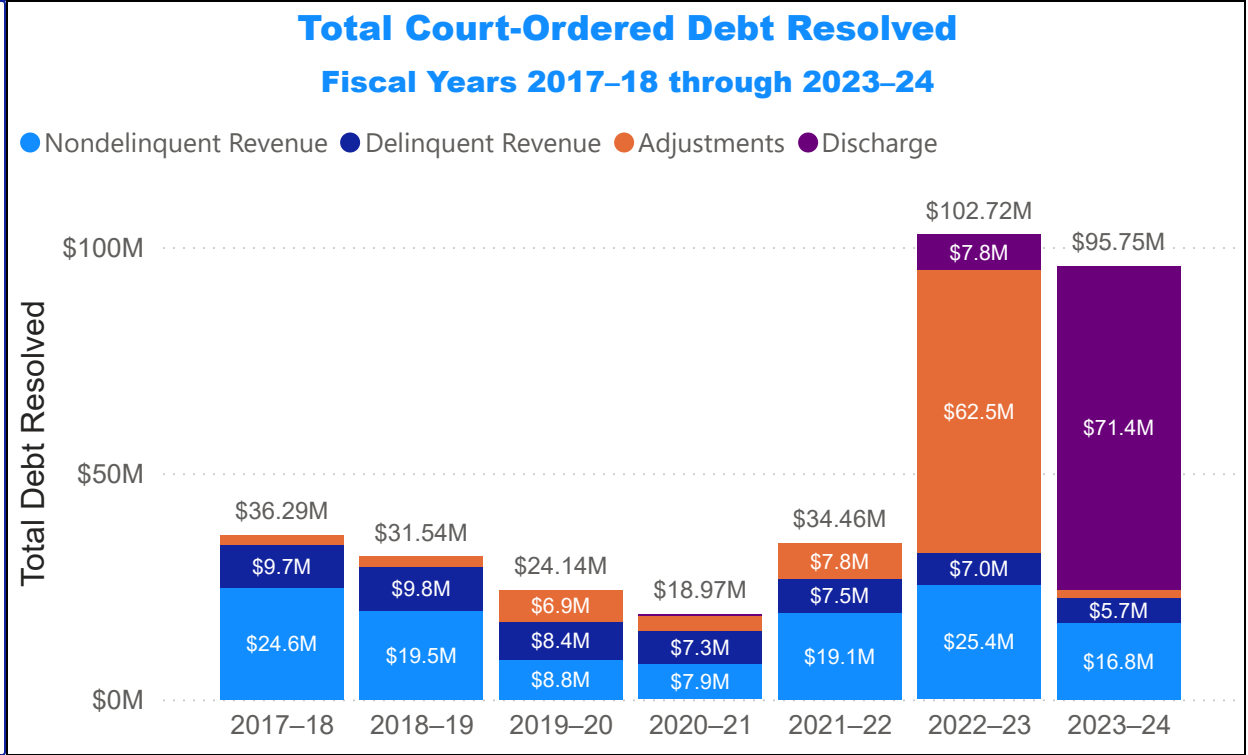
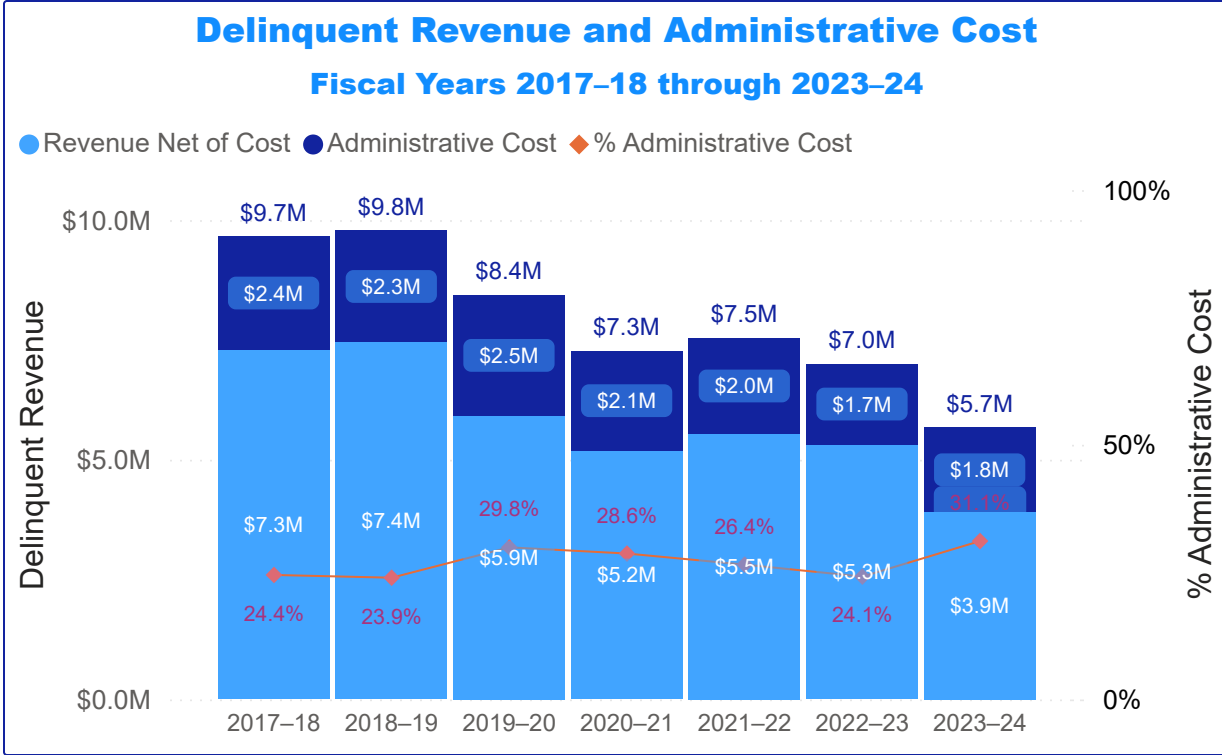
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
12/16



Court Tulare	Default Rate			No. of People Served 6,669	No. of Nondelinquent Cases With Payments 281,342	No. of Delinquent Cases Reported 737,188	No. of Delinquent Cases With Payments 61,682
	Current	Prior	Combined				
	49%	82%	76%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$1,151,626	\$807,996	\$516,298	\$624,630	\$511,254	\$710,846	-	\$70,983,527
County	\$37,038	\$164,168	\$6,194	\$27,454	-	\$503,618	-	\$455,637
Private Agency	-	-	-	-	-	-	-	-
FTB-COD	\$781,691	\$1,459,856	\$117,254	\$218,978	-	-	-	-
FTB-IIC	\$37,984	\$544,818	\$5,139	\$108,964	-	-	-	-
Intra-branch	\$126,793	\$557,934	\$25,359	\$111,587	-	\$81,226	-	-
Other	-	-	-	-	-	-	-	-
Total	\$2,135,132	\$3,534,772	\$670,243	\$1,091,612	\$511,254	\$1,295,690	-	\$71,439,164

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$1,925,912	16,194	\$857,585
2 - Written Notice(s)	\$325,466	1,920	\$104,042
3 - Lobby/Counter	\$571,501	6,364	\$341,405
4 - Skip Tracing	\$22,676	154	\$8,490
5 - FTB-COD	\$2,241,547	34,491	\$336,232
6 - FTB-IIC	\$582,802	2,109	\$114,102
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$5,669,904	61,232	\$1,761,856

Tuolumne: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Tuolumne County and the County of Tuolumne. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Tuolumne collections program, the county program began downsizing after the start of fiscal year 2023–24 with only one staff member left as of March 31, 2024. That staff member left in July 2024. During the reporting period, as staff left, remaining staff absorbed more of the administrative tasks and were able to spend less time collecting. Receipts continued to come in but not at customary levels.

The county program software is unable to separate current and prior period data. All collection data has been reported in the prior period. The program was preparing to purchase a software upgrade when the county made the decision to return court-ordered debt collections to the court. The program had the ability to track collections but could neither tie these actions to revenue nor separate the data from current and prior period cases. Furthermore, software limitations prevented the tracking of balances that are in default or current. Finally, it is unable to determine the value of cases on installment agreements for the fiscal year because the software provider removed all payment plans from court-ordered debts in order to stop the continued printing of those installment invoices in April 2024.

Due to budgetary, software and personnel constraints, as well as state legislation that eliminated many fees, the county program made the decision in June 2023 to close in an efficient manner. Over the following 14 months staff found alternative employment and were not replaced. A comprehensive software data export was processed at 6PM on February 29, 2024 and all court-ordered debt balances were delivered via flash-drive to the court on March 1, 2024.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Tuolumne ▼	\$28,124,031	\$24,753	\$1,923,090	\$155,809	\$0	\$0

Fiscal Year 2023–24 Collections Individual Program Report

Cluster
2

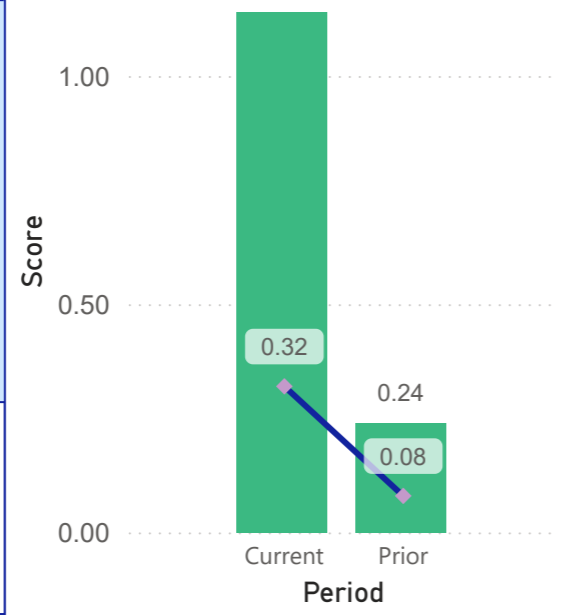
First-year Resolution Rate
Score Cluster Average
0.04 0.17

Risk Monitor
Score Cluster Average
0.93 0.49

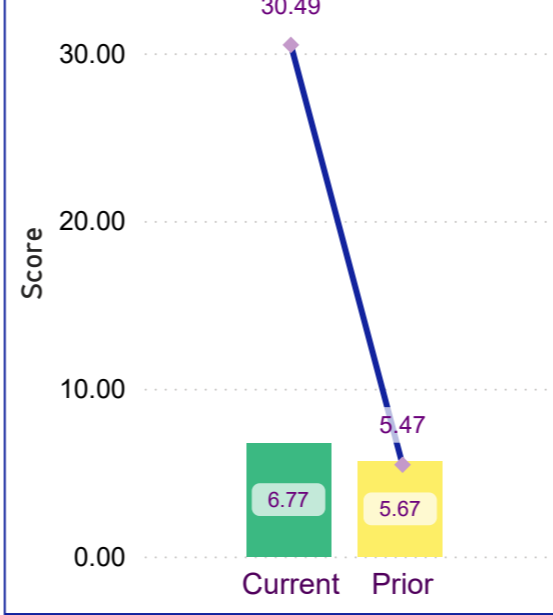
Adjustment Score
Score Cluster Average
0.00 32.02

Discharge Score
Score Cluster Average
0.00 74.97

Collector Effective Index
● Score ◆ Cluster Average



Cost: Referral Ratio
● Score ◆ Cluster Average



Spend Efficiency Score

Period	Score	Current Cluster Average	Prior Cluster Average	Combined Score	Combined Cluster Average
County		0.58	0.49	0.07	0.52
FTB-COD	0.15	0.14	0.15	0.15	0.15
FTB-IIC	0.03	0.01	0.03	0.03	0.03

Population
54,407
Judges
4
Commissioners
0.75

Best Practices Engaged
20/21

Collector Effective Index

Period	Score	Cluster Average
Current	1.14	0.32
Prior	0.24	0.08
Combined	0.31	0.11

Cost: Referral Ratio

Period	Score	Cluster Average
Current	6.77	30.49
Prior	5.67	5.47
Combined	5.76	8.06

Dashboard Comments

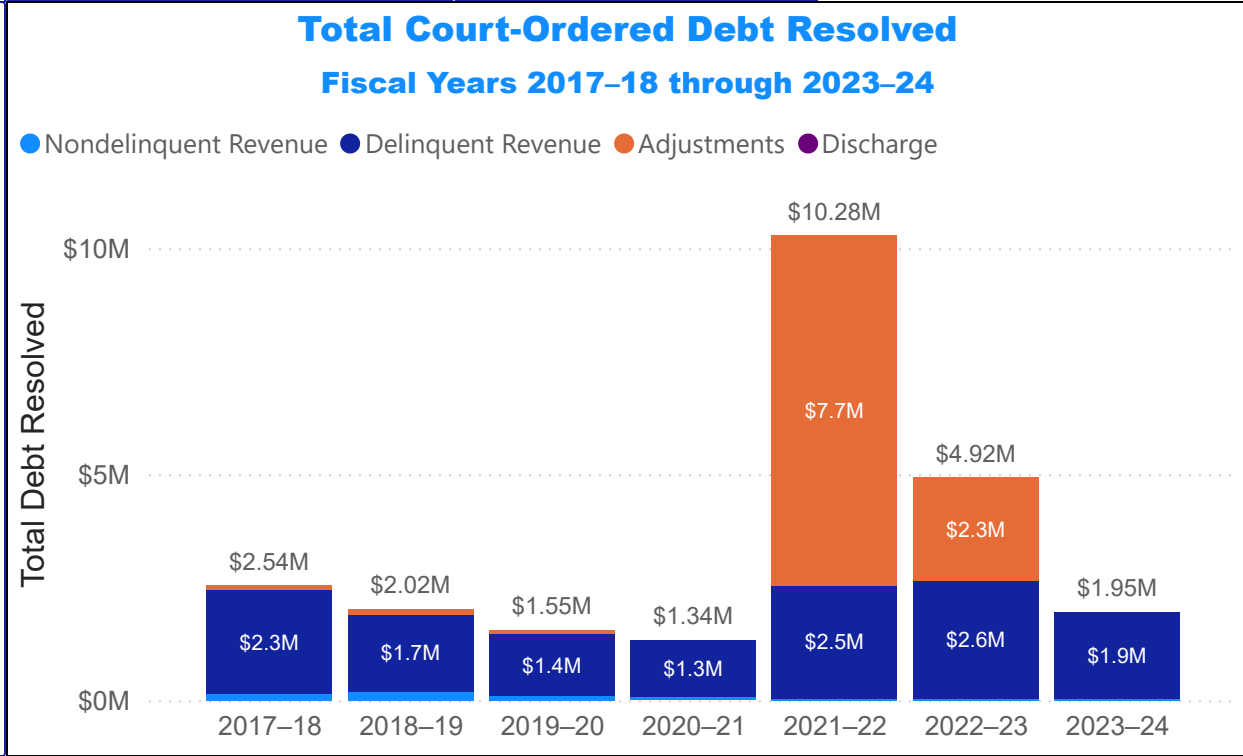
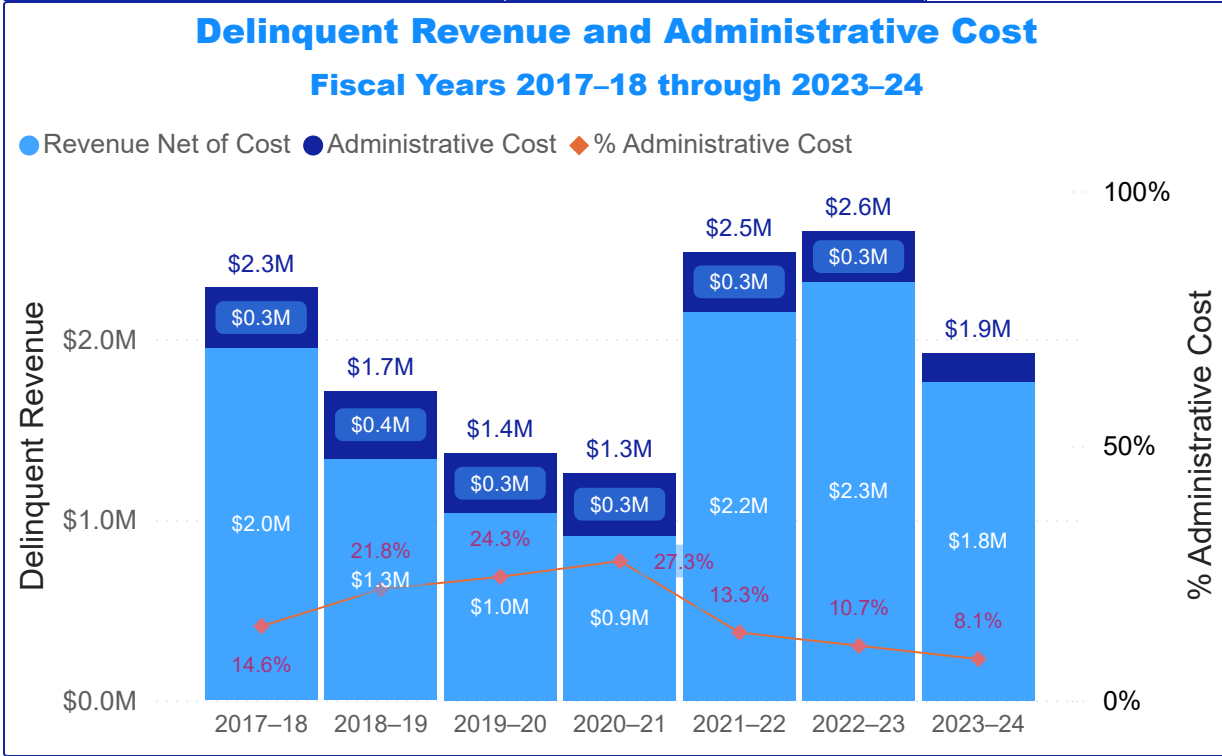
The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
13/16

Performance Metrics Key

- ▲ Positive
- Needs Improvement
- No Data

Court <input type="text" value="Tuolumne"/>	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 155	No. of Delinquent Cases Reported 27,073	No. of Delinquent Cases With Payments 8,412
	-	-	-				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	-	\$1,637,522	-	\$117,944	-	\$0	-	-
Private Agency	-	-	-	-	-	-	-	-
FTB-COD	\$88,075	\$154,998	\$13,211	\$23,250	-	\$0	-	-
FTB-IIC	\$42,495	-	\$1,404	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$130,570	\$1,792,520	\$14,615	\$141,194	-	\$0	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$327,504	0	\$88,501
2 - Written Notice(s)	\$1,310,018	0	\$22,125
3 - Lobby/Counter	\$0	0	\$6,927
4 - Skip Tracing	\$0	0	\$391
5 - FTB-COD	\$243,073	6,388	\$36,461
6 - FTB-IIC	\$42,495	139	\$1,404
7 - DL Hold/Suspension	\$0	0	\$0
8 - Private Agency	\$0	0	\$0
9 - Wage/Bank Garnishments & Liens	\$0	0	\$0
Total	\$1,923,090	6,527	\$155,809

Ventura: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Ventura County and the County of Ventura. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Ventura collections program, they continued to see a decline in delinquent collectible debt because of the ability-to-pay program, which has resulted in a decrease in revenue. The program continues to refer cases annually to the Franchise Tax Board's Interagency Intercept Collections and the Court-Ordered Debt collections programs, as well as to private agencies to enhance collection efforts.

The "Other" program line captures payments received by the Department of Motor Vehicles. The court was unable to identify victim restitution modification amount due to reporting limitations with their case management system. The court waived a total of \$371,794 in Emergency Medical Air Transportation (EMAT) penalties, from 67,531 cases, as the authority to collect the penalty expired on December 31, 2023.

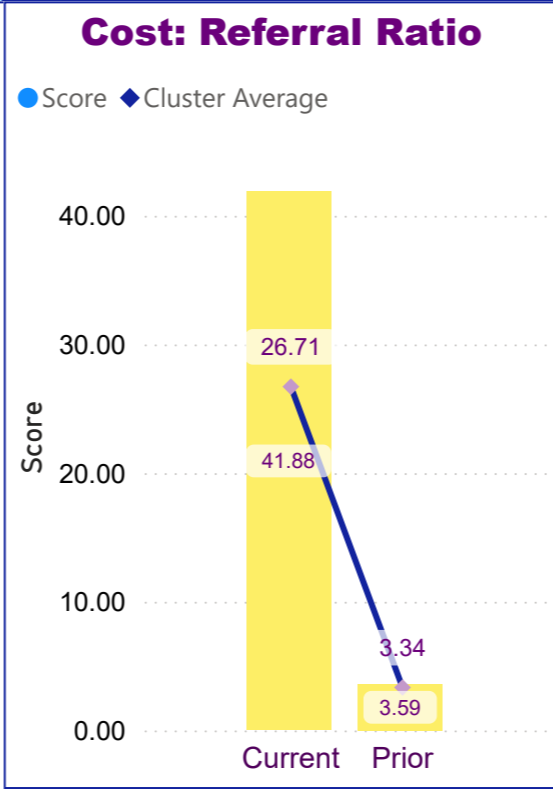
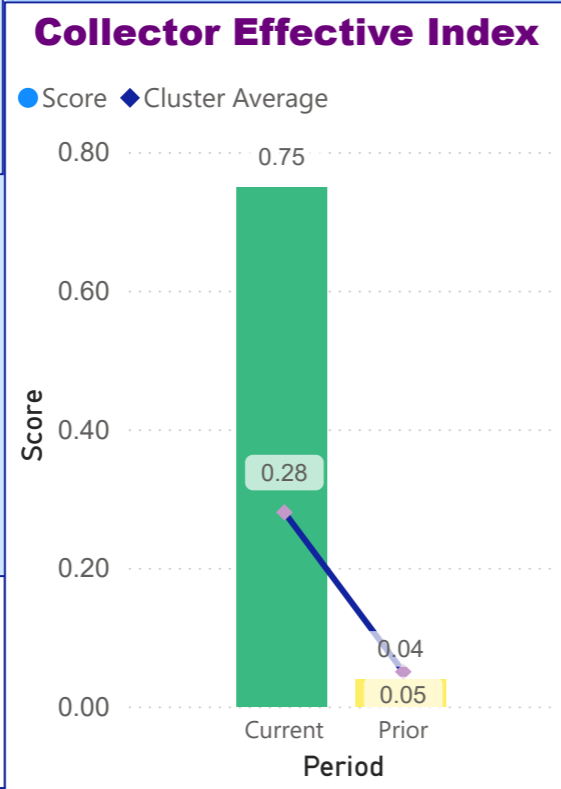
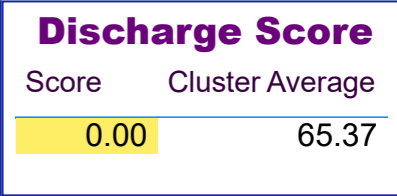
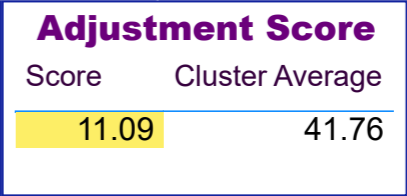
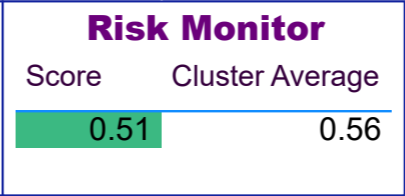
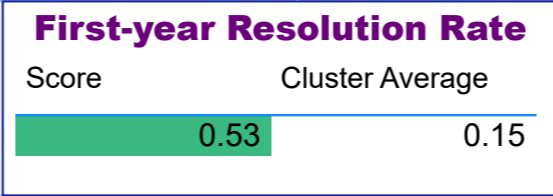
During fiscal year 2023–2024, Ventura Superior Court provided collections services for Amador, Nevada, Plumas, Santa Clara, Sierra, Sutter, and Tulare Superior Courts.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Ventura ▼	\$204,565,972	\$12,606,885	\$15,927,156	\$3,185,431	\$2,472,188	\$0

Fiscal Year 2023–24
Collections Individual Program Report

Cluster
3



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court	0.20	0.32	0.20	0.35	0.20	0.34
Private Agency	0.20	0.23	0.20	0.45	0.20	0.37
FTB-COD	0.20	0.17	0.20	0.20	0.20	0.19
FTB-IIC	0.20	0.12	0.20	0.07	0.20	0.09
Other	0.20	0.20	0.20	0.20	0.20	0.20

Population
823,863

Judges
30

Commissioners
4.00

Best Practices Engaged
20/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.75	0.28
Prior	0.04	0.05
Combined	0.11	0.06

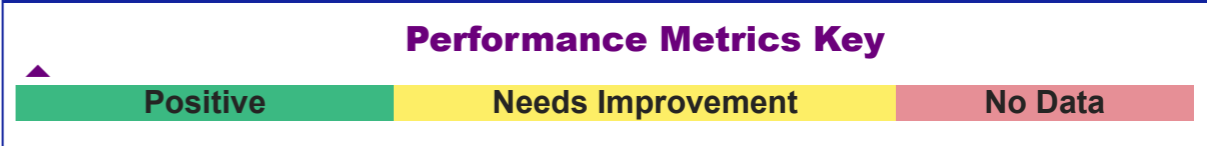
Cost: Referral Ratio

Period	Score	Cluster Average
Current	41.88	26.71
Prior	3.59	3.34
Combined	7.36	5.17

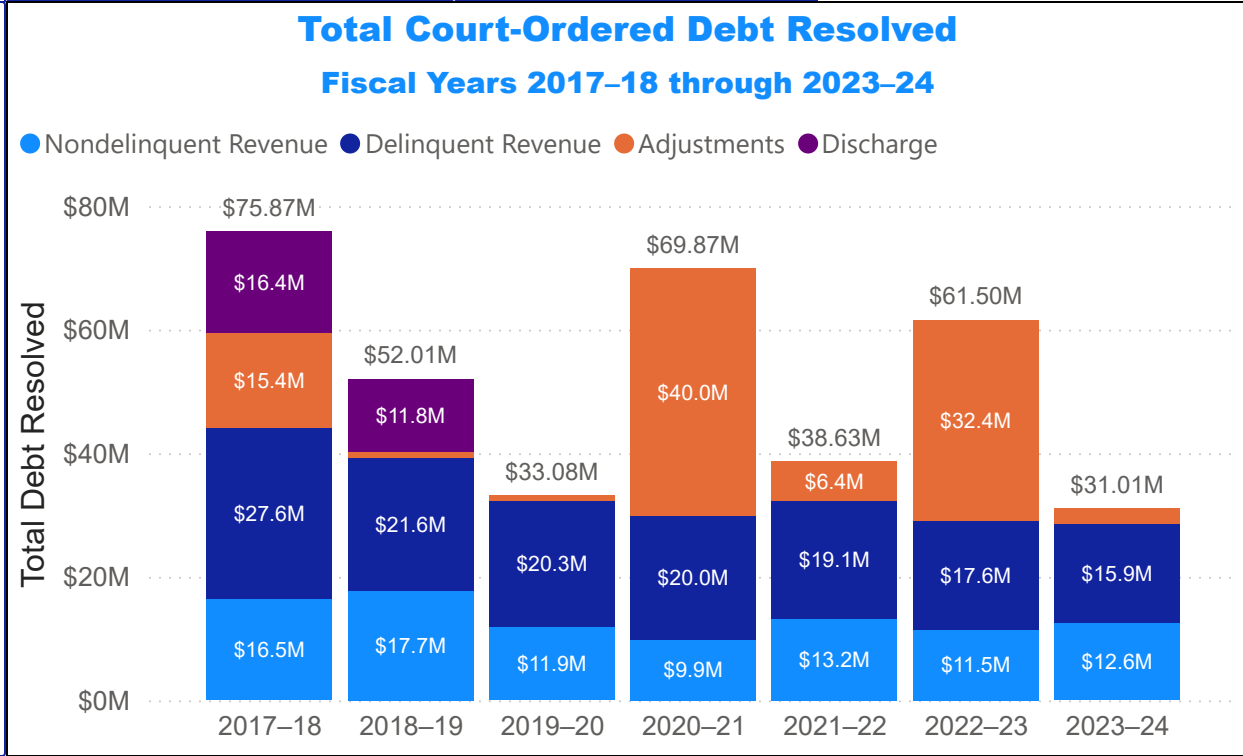
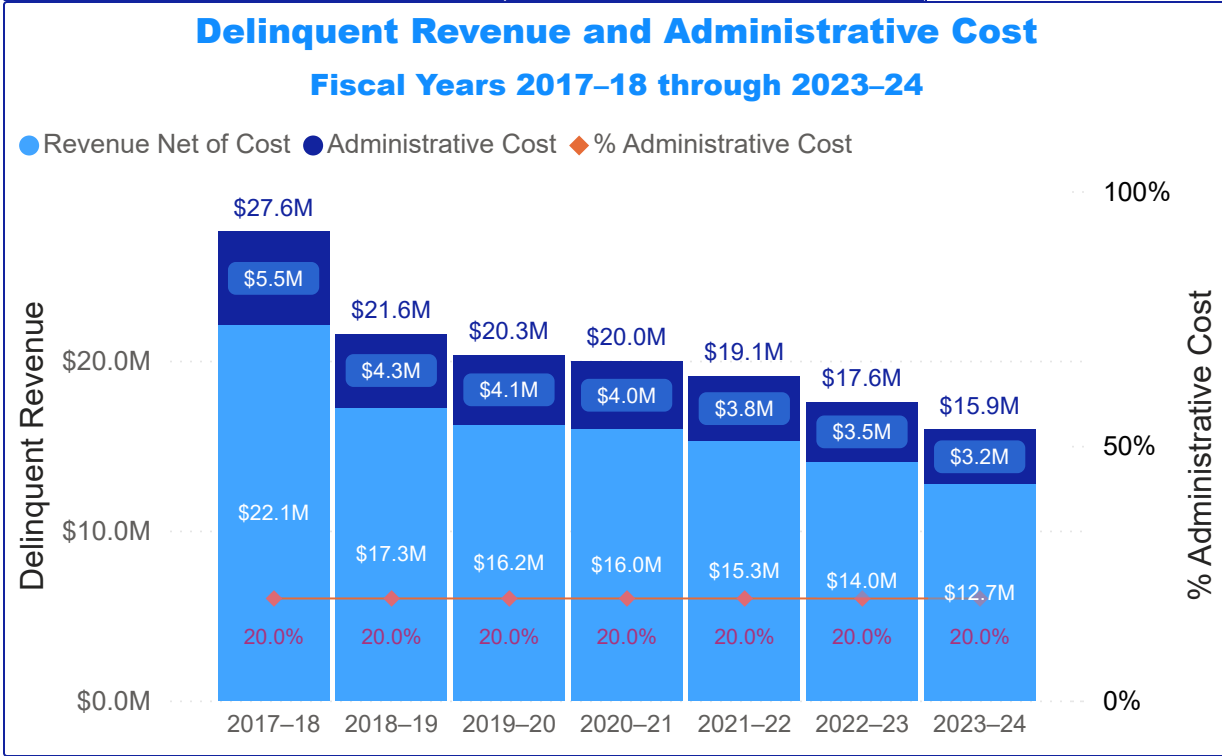
Dashboard Comments

The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
13/16



Court Ventura	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 44,128	No. of Delinquent Cases Reported 433,094	No. of Delinquent Cases With Payments 49,192
	25%	78%	48%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$7,487,475	\$5,967,461	\$1,497,495	\$1,193,492	\$170,217	\$2,301,971	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$100,595	\$42,897	\$20,119	\$8,579	-	-	-	-
FTB-COD	\$523,430	\$442,658	\$104,686	\$88,532	-	-	-	-
FTB-IIC	\$652,882	\$553,650	\$130,576	\$110,730	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	\$152,432	\$3,676	\$30,486	\$735	-	-	-	-
Total	\$8,916,815	\$7,010,342	\$1,783,363	\$1,402,068	\$170,217	\$2,301,971	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$4,588,206	11,932	\$917,641
2 - Written Notice(s)	\$5,562,435	14,289	\$1,112,487
3 - Lobby/Counter	\$3,304,295	11,542	\$660,859
4 - Skip Tracing	\$156,108	493	\$31,222
5 - FTB-COD	\$966,088	5,275	\$193,218
6 - FTB-IIC	\$1,206,532	5,034	\$241,306
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$143,492	627	\$28,698
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$15,927,156	49,192	\$3,185,431

Yolo: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Yolo County and the County of Yolo. This report contains available collections information as reported in the Collections Reporting Template (CRT) for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below. ¹

Performance

According to the Yolo collections program, the court program's case management system (CMS) does not currently have the reporting capability to separately extract information for installment agreements. Therefore, case value and the default balance cannot be determined. The number of cases relating to the ending balance of victim restitution cannot be separated from the ending balance of cases with payments made on fines, fees, forfeitures, penalties, and assessments. The CMS is not configured to separate current and prior period inventory. As a result, all delinquent debt is reported as prior period. The court program is making continuous efforts to create custom reports to satisfy all components of the CRT. The beginning balance for fiscal year 2023–24 is significantly higher than the ending balance reported in fiscal year 2022–23 due to updated reporting within the court's CMS. The court's CMS does not currently have the capability to determine if ability-to-pay payments are related to the current or prior period. All payments are listed under prior period.

The county made adjustments on the report due to ongoing reconciliation of the collection system which included fees that no longer apply due to change in legislation but were included in the prior fiscal year's report. As part of the program's continuous efforts to update reporting, the beginning balances for the court program have been updated. The CMS cannot accurately separate the collections activities for telephone, written notices, and lobby/counter. As a result, all data is listed under lobby/counter. Skip-tracing activity is listed under private agency as they are the agency that performs this task. The Franchise Tax Board's Court-Ordered Debt program is used by the county for victim restitution only.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Yolo ▼	\$80,703,078	\$2,559,476	\$2,705,815	\$748,211	\$1,166,834	\$850,356

Fiscal Year 2023–24 Collections Individual Program Report

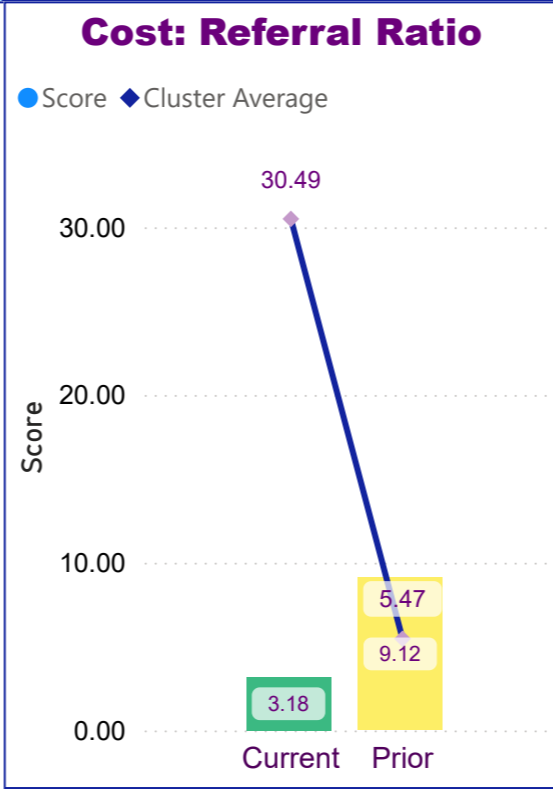
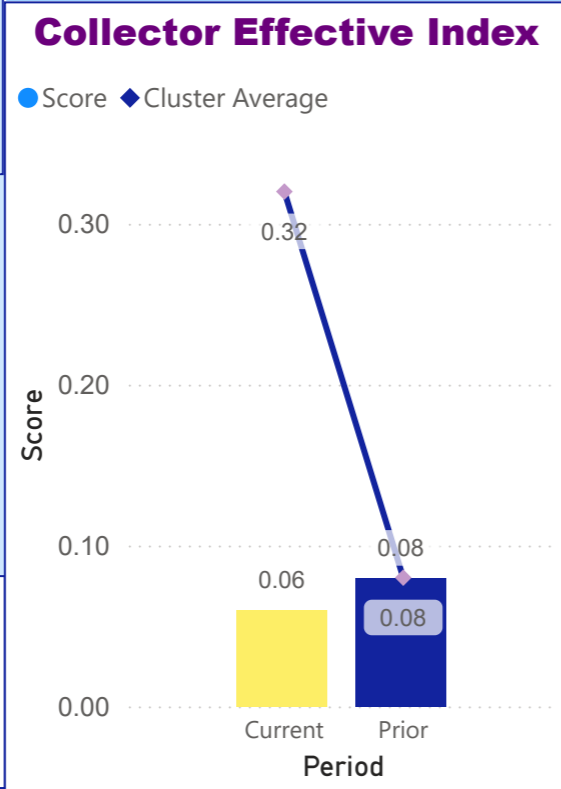
Cluster
2

First-year Resolution Rate
Score Cluster Average
0.05 0.17

Risk Monitor
Score Cluster Average
0.25 0.49

Adjustment Score
Score Cluster Average
13.66 32.02

Discharge Score
Score Cluster Average
9.95 74.97



Spend Efficiency Score

Period Program	Current		Prior		Combined	
	Score	Cluster Average	Score	Cluster Average	Score	Cluster Average
Court		0.36	0.46	0.27	0.46	0.31
Private Agency	0.16	0.93	0.34	0.19	0.31	0.28
FTB-IIC	0.01	0.01	0.01	0.03	0.01	0.03

Population
221,666

Judges
11

Commissioners
0.40

Best Practices Engaged
20/21

Collector Effective Index

Period	Score	Cluster Average
Current	0.06	0.32
Prior	0.08	0.08
Combined	0.08	0.11

Cost: Referral Ratio

Period	Score	Cluster Average
Current	3.18	30.49
Prior	9.12	5.47
Combined	8.93	8.06

Dashboard Comments

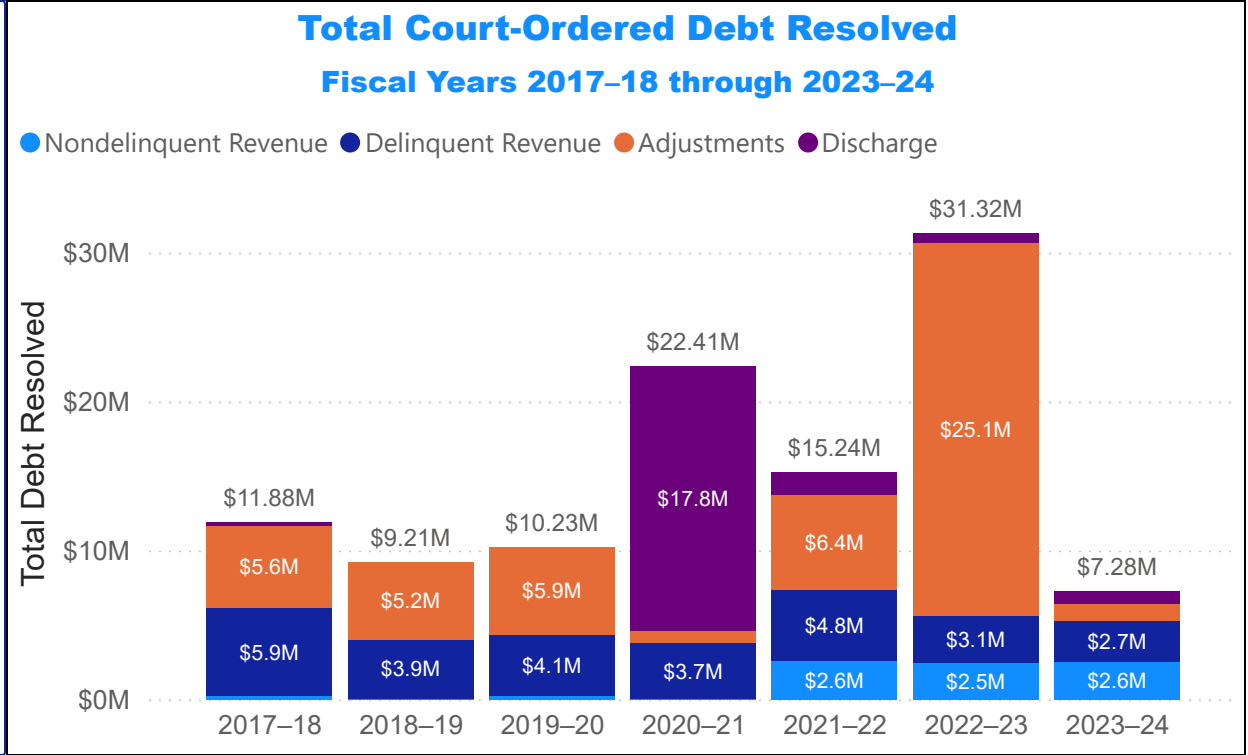
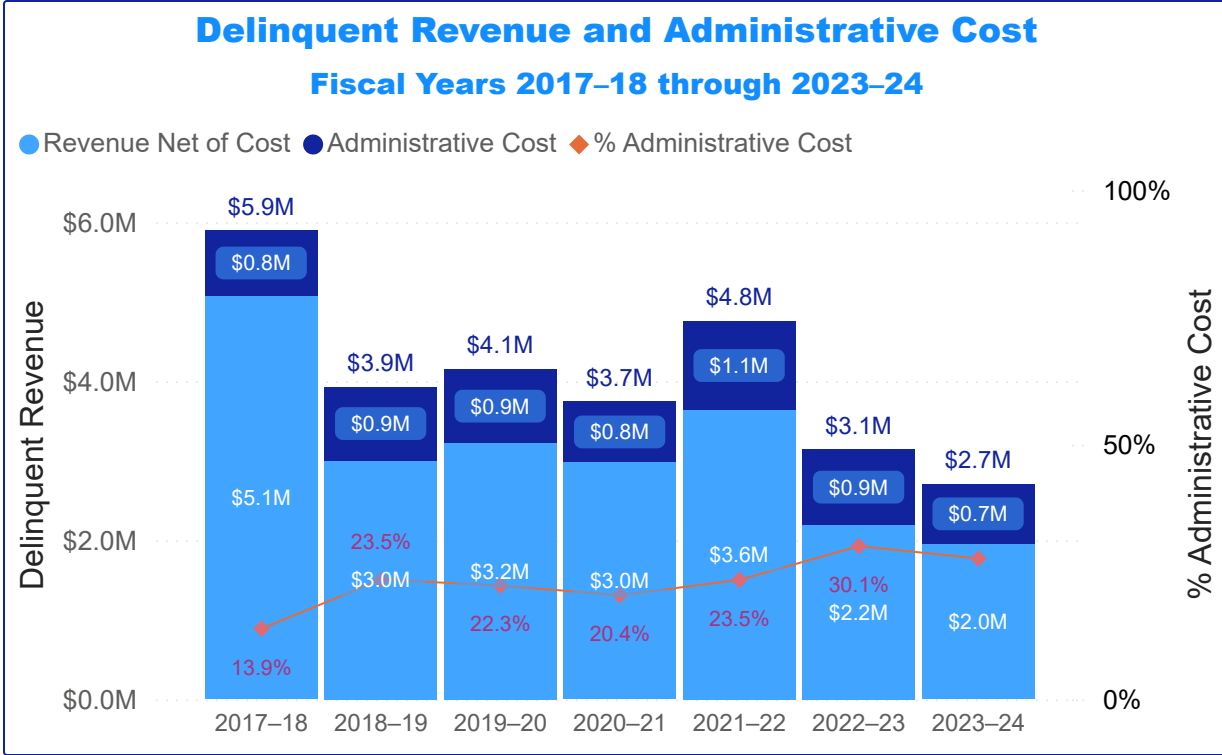
The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.

Collections Activities Performed
11/16

Performance Metrics Key

▲ Positive	Needs Improvement	No Data
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Court Yolo	Default Rate Current Prior Combined			No. of People Served 3,657	No. of Nondelinquent Cases With Payments 7,984	No. of Delinquent Cases Reported 83,788	No. of Delinquent Cases With Payments 7,036
	27%	61%	60%				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	\$1,372,422	-	\$633,601	-	\$775,740	-	\$850,356
County	-	\$1,772	-	-	-	-	-	-
Private Agency	\$52,155	\$299,361	\$8,272	\$100,872	\$28,137	\$362,957	-	-
FTB-COD	-	-	-	-	-	-	-	-
FTB-IIC	\$28,016	\$952,089	\$164	\$5,302	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$80,171	\$2,625,644	\$8,436	\$739,775	\$28,137	\$1,138,697	-	\$850,356

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	-	-	-
3 - Lobby/Counter	\$1,374,194	3,657	\$633,601
4 - Skip Tracing	-	-	-
5 - FTB-COD	-	-	-
6 - FTB-IIC	\$980,105	2,410	\$67,319
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$351,516	969	\$47,291
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$2,705,815	7,036	\$748,211

Yuba: Summary of Collection Reporting Template Fiscal Year 2023–24

Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Yuba County and the County of Yuba. This report contains available collections information as reported in the Collections Reporting Template for fiscal year 2023–24.

Detailed information on the number of best practices and collection activities utilized by the program are displayed in the tables below.¹

Performance

According to the Yuba collections program, the court's collections program converted from a legacy case management system (CMS) to a more modern system. Adjustments have been made so total amounts in this report match the deposit records reasonably understood to represent collections received by the collections program. Adjustments were made within the 4th quarter data on a pro-rata or program basis as deemed appropriate. The program has already begun the process of configuring the reporting in the new system to minimize such adjustments for the upcoming fiscal year.

The CMS is not capable of separating out specific revenues collected by activity at this time. As the program is not confidently able to provide accurate figures, it has left blank cells. The IT department continues to work with vendors to make upgrades to the CMS where they are able so that the program can report information that is more accurate. It is currently unable to separate adjustments made on delinquent and non-delinquent cases. At this time the program does not discharge from accountability. Even with the CMS upgrade, there is no way to track payment plan information. Any additional blank cells are due to CMS limitations where accurate information is unable to be collected. The program has not yet been able to configure the new CMS to extract the data necessary for this report.

Currently, the CMS is unable to differentiate amount collected for ability-to-pay from other collections. The program is working to implement more data and looking into what options exist to be able to update reporting functions in order to get the information needed.

¹ A dash (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged or practices not used, as well as data unavailable due to reporting limitations of the program's case management or accounting systems.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
Yuba ▼	\$149,256,067	\$3,900,241	\$1,654,929	\$309,460	\$0	\$0

Fiscal Year 2023–24 Collections Individual Program Report

Cluster
2

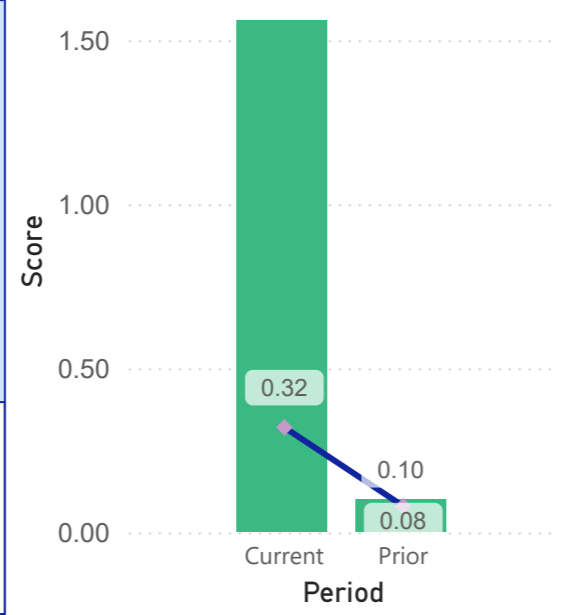
First-year Resolution Rate
Score Cluster Average
0.07 0.17

Risk Monitor
Score Cluster Average
0.59 0.49

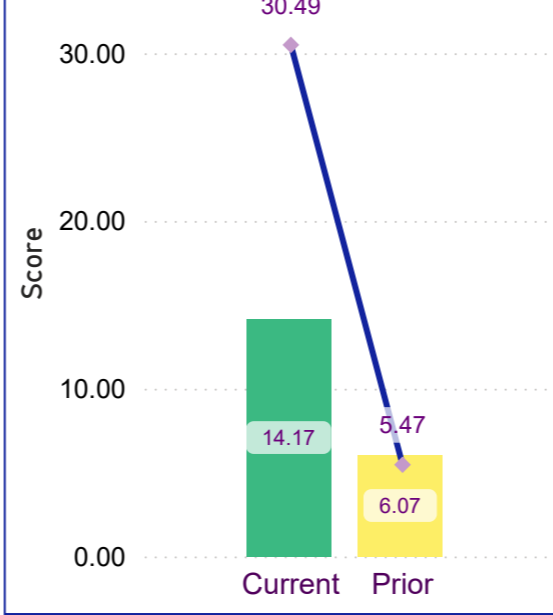
Adjustment Score
Score Cluster Average
0.00 32.02

Discharge Score
Score Cluster Average
0.00 74.97

Collector Effective Index
● Score ◆ Cluster Average



Cost: Referral Ratio
● Score ◆ Cluster Average



Spend Efficiency Score

Period	Program	Score	Current Cluster Average	Prior Score	Prior Cluster Average	Combined Score	Combined Cluster Average
Court		0.19	0.36	0.19	0.27	0.19	0.31
FTB-COD		0.11	0.14		0.15	0.11	0.15
FTB-IIC		0.19	0.01		0.03	0.19	0.03

Population
83,721
Judges
5
Commissioners
0.33

Best Practices Engaged
17/21

Collector Effective Index

Period	Score	Cluster Average
Current	1.56	0.32
Prior	0.10	0.08
Combined	0.47	0.11

Cost: Referral Ratio

Period	Score	Cluster Average
Current	14.17	30.49
Prior	6.07	5.47
Combined	8.08	8.06

Dashboard Comments

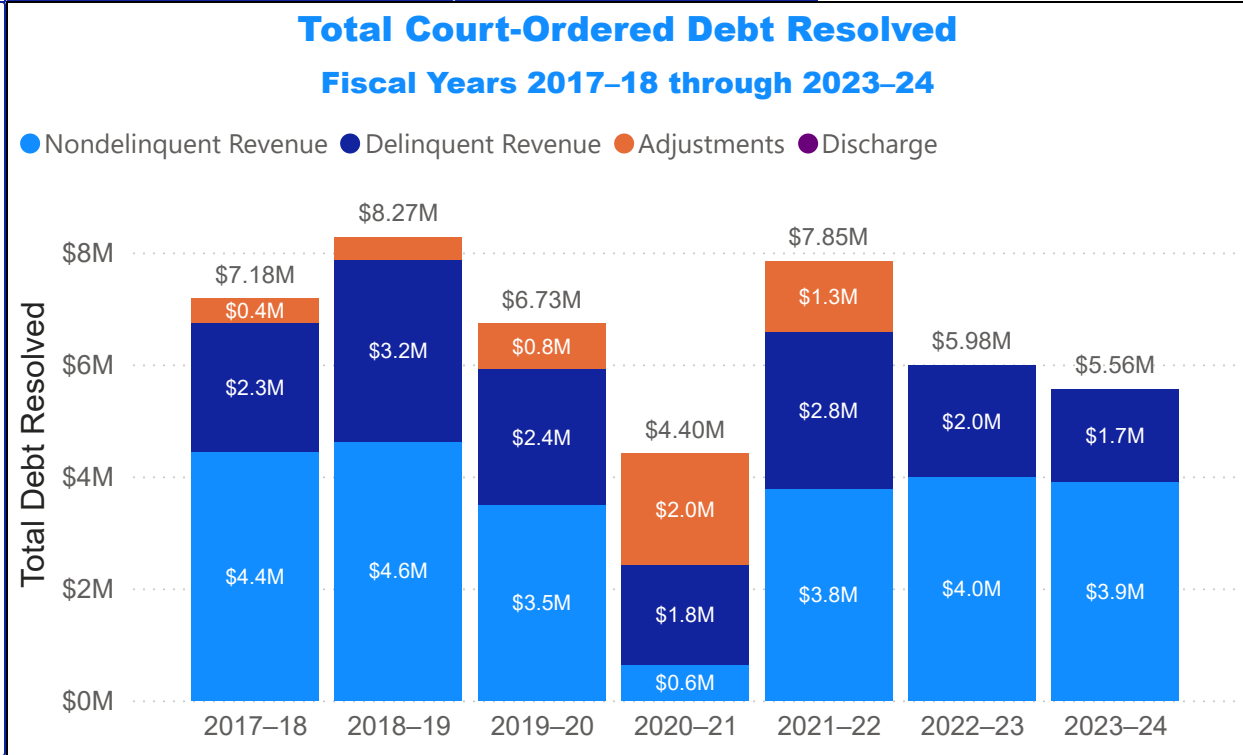
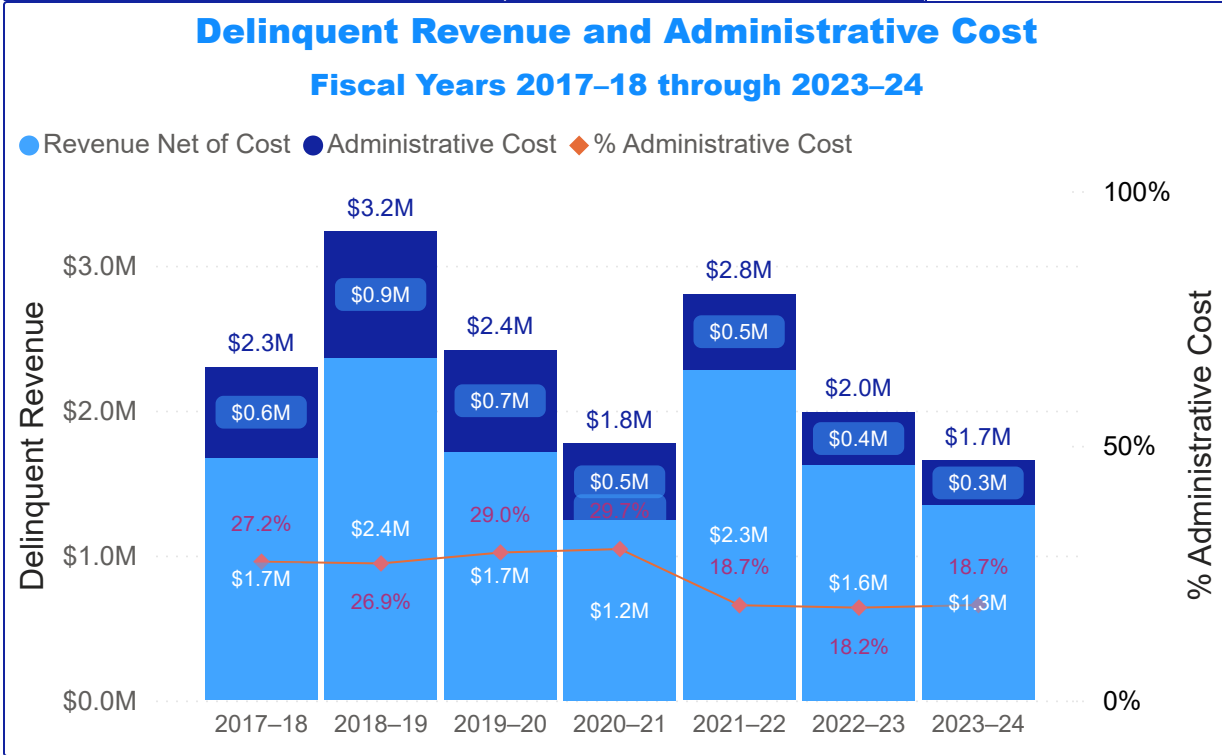
In 2023-24 the Court changed their collections strategy. Due to timeline requirements, some activities took longer than usual to implement. Going forward, there should be no more delays and the courts performance measures should more accurately reflect activity performed.

Collections Activities Performed
12/16

Performance Metrics Key

▲ Positive Needs Improvement No Data

Court Yuba	Default Rate Current Prior Combined			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 12,713	No. of Delinquent Cases Reported 38,287	No. of Delinquent Cases With Payments 17,889
	-	-	-				



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$640,960	\$908,262	\$123,080	\$174,408	-	-	-	-
County	-	-	-	-	-	-	-	-
Private Agency	-	-	-	-	-	-	-	-
FTB-COD	\$98,521	-	\$10,591	-	-	-	-	-
FTB-IIC	\$7,186	-	\$1,380	-	-	-	-	-
Intra-branch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$746,667	\$908,262	\$135,051	\$174,408	-	-	-	-

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	-	1,609	\$26,948
2 - Written Notice(s)	-	4,016	\$67,261
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$98,521	5,347	\$89,553
6 - FTB-IIC	\$7,186	7,326	\$122,698
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$105,707	18,298	\$306,460

Judicial Council Approved Collections Performance Metrics
(Penal Code § 1463.010)

Measure	Definition	Formula
Collector Effective Index (CEI)	Percentage of case referrals with payment received versus total referrals of that age, Current and Prior Period.	$\frac{\text{Number of cases with payment received (n)}}{\text{Number of cases referred (n)}}$
First-year Resolution Rate (FYR)	Percentage of “current” period referral balance resolved within the first year.	$1 - \left(\frac{\text{Change in Value(current)}}{\text{Value of Cases established,referred,transferred (current)}} \right)$
Spend Efficiency Score (SES)	Number of dollars spent to collect \$1 in delinquent referrals for the various programs.	$\frac{\text{Cost of Collections}_{pn}}{\text{Gross Revenue Collected}_{pn}}$
Cost to Referral Ratio	Average dollars spent per referral, of a specific age, Current and Prior Period.	$\frac{\text{Cost of Collections (n)}}{\text{Number of Cases Established (n)}}$
Adjustment Score	Represents the dollar value of adjustments against the total referral balance.	$\frac{\text{Adjustments (Combined)}}{\text{Value of Cases Beginning Balance (Combined)}} \times 1000$
Discharge Score	Represents the dollar value of discharges against the total referral balance.	$\frac{\text{Discharge from Accountability (Combined)}}{\text{Value of Cases Beginning Balance (Combined)}} \times 1000$
Risk Monitor	Number of cases which became delinquent as a percentage of total “current” period referrals, including non-delinquent referrals.	$\frac{\text{Number of Cases Established, Referred, Transferred(current)}}{\text{Number of Cases Established (current) + Number of Cases with Payments Received (non - delinquent, current)}}$



Judicial Council:

Performance Measures Reference Guide

THIS DASHBOARD IS DESIGNED TO:

Provide entities with contextual and performance-based metrics based on reported CRT data and to give entities a deeper understanding of performance, case distribution, and costs. Cluster averages are included for reference and to give entities an opportunity to share best practices and strategies. The goal is to encourage information sharing, investigation into errors or areas that may require attention and to give entities more data and information to influence collections strategy moving forward.

Key:

	Positive
	Room for Improvement

Collector Effective Index (CEI):

Definition: The Collector Effective Index (CEI) shows the *percentage of referrals with payment received versus total referrals of that age.*

WHAT IT MEANS:

- › CEI shows an entity's effectiveness at collecting referrals of a specific age by calculating the *percentage of cases with payment* for debts of specific, pre-determined ages.
- › CEI gives a numeric (percentage) and visual representation of how an entity is performing versus peers in collecting referrals of a specific age.

Entities should strive to maximize CEI for both Current and Prior referrals.

Spend Efficiency Score (SES):

Definition: The Spend Efficiency Score is the number of dollars spent to collect \$1 in delinquent referrals for the various programs.

WHAT IT MEANS:

- › SES shows the cost to collect \$1 in delinquent referrals.
- › An SES for Private Agency of 0.2 means that an entity spent 20 cents to collect each dollar of delinquent referrals when using that program.

Low SES means an entity is spending less to collect delinquent referrals, a high SES means an entity is spending more to collect delinquent referrals. An SES greater than 1 should always be investigated.

Cost to Referral Ratio:

Definition: Cost to Referral ratio show the average dollars spent (costs) per referral.

WHAT IT MEANS:

- › The Cost to Referral ratio is helpful when entities are looking to compare relative operating costs with other entities, and to the cost of resolving court-ordered debt.
- › This benchmark shows the average cost-per-referral for current, prior, and combined referrals, in addition to the cost-per-total cases resolved.

First-year Resolution rate:

Definition: First-year Resolution is the percentage of 'current' referral balance that was resolved within the first year.

WHAT IT MEANS:

- › How effective entities are at collecting and resolving first-year (current) referrals within that year
- › This shows the percentage of current referral dollars that were resolved within the first year through collections, adjustments and/or discharges. Higher percentages mean an entity was able to resolve more first-year debt.

Entities should strive to make First-year Resolution Rate as high as possible.

Adjustment Score:

Definition: Adjustment Score is a representation of the dollar value of adjustments against the total referral balance.

WHAT IT MEANS:

- › The amount of revenue that an entity adjusted through non-cash means.

The adjustment score is a *normalizing metric* and is intended to help entities understand where they stand in terms of adjustments with the other entities in their cluster.

Discharge Score:

Definition: Discharge Score is a representation of the dollar value of discharges against the total referral balance.

WHAT IT MEANS:

- › The amount of revenue that an entity discharged.

The discharge score is a *normalizing metric* and is intended to help entities understand where they stand in terms of discharges with the other entities in their cluster.

Risk Monitor:

Definition: The Risk Monitor is the percentage of referrals that went delinquent out of the total current referral pool for that year.

WHAT IT MEANS:

- › The Risk Monitor is designed to assign a 'riskiness score' to an entity's current year referrals to help the entity (and JCC) set expectations for performance on those specific referrals.
 - A high Risk Monitor means fewer referrals were paid before going delinquent and the remaining pool is riskier
 - A low Risk Monitor means more referrals were paid before going delinquent and the remaining pool is less risky

Potential Errors / Issues:

This dashboard exclusively uses reported CRT data so if one of the metrics seems off (100% or 0%) it is likely due to an error or irregularity in the CRT data. We have included the specific equations used to calculate each metric to aid in error investigation work.

In this same vein, if entities report inaccurate or incomplete data, it will impact the cluster averages.

Cluster 1	Cluster 2		Cluster 3	Cluster 4
Alpine	Butte	Shasta	Contra Costa	Alameda
Amador	El Dorado	Siskiyou	Fresno	Los Angeles
Calaveras	Humboldt	Sutter	Kern	Orange
Colusa	Imperial	Tehama	Monterey	Riverside
Del Norte	Kings	Tuolumne	San Francisco	Sacramento
Glenn	Lake	Yolo	San Joaquin	San Bernardino
Inyo	Madera	Yuba	San Mateo	San Diego
Lassen	Marin		Santa Barbara	Santa Clara
Mariposa	Mendocino		Solano	
Modoc	Merced		Sonoma	
Mono	Napa		Stanislaus	
Plumas	Nevada		Tulare	
San Benito	Placer		Ventura	
Sierra	San Luis Obispo			
Trinity	Santa Cruz			

1	Court/County	Select court/county (see Contact Informa
2	Court Contact:	
	Telephone Number:	
	E-mail Address:	

3	County Contact:	
	Telephone Number:	
	E-mail Address:	

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

5	Item 4	Category	Item 5	Item 6a	Item 6b	Item 7
Below is a description of the 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

Additional Information:

23	If available, provide the total value of fines, fees, forfeitures, penalties, and assessments initially imposed , prior to any adjustments.
24	If available, provide the total number and value of cases adjusted (e.g., bail or fine reduced or waived) based on an ability to pay determination .
25	If available, provide the total number and value of cases adjusted (e.g., bail or fine satisfied) with custody credits in lieu of cash payment.
26	If available, provide the total number and value of cases adjusted (e.g., bail or fine satisfied) with community service in lieu of cash payment.
27	If available, provide the total number and value of cases adjusted (e.g., bail or fine satisfied) by dismissal of charges in lieu of cash payment.

Number of Cases

Value (\$)

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-IIC	9= Wage/bank garnishments and Liens

Is the program qualified as a comprehensive collection program?

No

Program Report

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

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

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

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

- | | | |
|--|--|---|
| <input type="checkbox"/> Audits (Judicial Council) | <input type="checkbox"/> Revenue Distribution | <input type="checkbox"/> Cost Recovery |
| <input type="checkbox"/> Audits (SCO) | <input type="checkbox"/> Discharge from Accountability | <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 Gross Recovery Rate or Success Rate for the reporting period, by Current Period, Prior Periods Inventory, and Combined.

Please explain the extent of your reporting capabilities in terms of providing the information required by GC68514. If data cannot be provided at this time or if the reported data differs from the Instructions, please describe the submitted data and any plans for providing this information in the future.

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

Annual Financial Report

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

REPORTING PERIOD		Col. A										
1	Beginning Date-First day of Reporting Period	01-Jul-20										
2	Ending Date-Last day of Reporting Period	30-Jun-21										
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	Intra-Branch Program											
9	Other											
10	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
11	Non-Delinquent Collections											
12	Court Collection Program											
13	County Collection Program											
14	Private Agency											
15	FTB Court-Ordered Debt											
16	Intra-Branch Program											
17	Other											
18	Sub-total Delinquent											
COMBINED: BEGINNING AND ENDING BALANCES; FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS												
		Number of Cases Beginning Balance	Value of Cases Beginning Balance	Gross Revenue Collected	Cost of Collections (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	
19	Non-Delinquent Collections											
20	Court Collection Program											
21	County Collection Program											
22	Private Agency											
23	FTB Court-Ordered Debt											
24	Intra-Branch Program											
25	Other											
26	Total Delinquent											
COLLECTIONS METRICS FOR FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS												
	Metric	Current Period	Prior Inventory	Combined	Formula	Definition						
Row	Col. AH	Col. AI	Col. AJ	Col. AK	Col. AL	Col. AM						
27	Gross Recovery Rate				$\frac{\text{Collections} + \text{Adjustments} + \text{Discharges}}{\text{Referrals}}$	Measures a collection program's ability to resolve delinquent court-ordered debt, including alternative sentences, community service, suspended sentences and discharges.						
28	Success Rate				$\frac{\text{Collections}}{\text{Referrals} - \text{Adjustments} - \text{Discharges}}$	Measures the amount of revenue collected on delinquent court-ordered debt based on total delinquent accounts referred after adjustments and discharges, including NSF checks.						
VICTIM RESTITUTION AND OTHER JUSTICE-RELATED REIMBURSEMENTS												
		Number of Cases - (Ending Balance from Prior Year)	Value of Cases - (Ending Balance from Prior Year)	Number of Cases Established/ Referred/ Transferred in Period	Value of Cases Established/ Referred/ Transferred in Period	Gross Revenue Collected: Other Justice-Related Reimbursements	Adjustments: Other Justice-Related Reimbursements	Gross Revenue Collected: Victim Restitution (PC1202.4 (f)) Only	Net Change in Value	Number of Cases - Ending Balance	Value of Cases - Ending Balance	Error Messages
Row	Program	Col. AN	Col. AO	Col. AP	Col. AQ	Col. AR	Col. AS	Col. AT	Col. AU	Col. AV	Col. AW	Col. AX
29	Non-Delinquent Collections											
30	Court Collection Program								0		-	
31	County Collection Program								0		-	
32	Private Agency								0		-	
33	FTB Court-Ordered Debt								0		-	
34	Intra-branch Program								0		-	
35	Other								0		-	
36	Total Delinquent								-		-	
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)			

Transfer Worksheet

	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					-	-
Intra-Branch Program					-	-
Other					-	-
Sub-total Delinquent	-	-	-	-	-	-

Penal Code 1463.007 Collections Activities by Category

PC 1463.007 Collections Activity	Category	Task/Activity
<p>3a. Attempts telephone contact with delinquent debtors for whom the program has a telephone number</p> <p>k. Uses an automated dialer or automatic call distribution system to manage telephone calls.</p>	<p>1= Telephone Contact</p>	<p>Outbound Call Inbound Call</p> <p>Dialer blast messaging</p>
<p>3b. Notifies delinquent debtors for whom the program has an address in writing of their outstanding obligation within 95 days of delinquency.</p> <p>4e. Sends monthly bills or account statements to all delinquent debtors.</p>	<p>2=Written Notice(s)</p>	<p>Delinquent Notice (Failure to Appear, Failure to Pay, Civil Assessment) Handle all collections-related mail correspondence E-mail received Email sent</p>
<p>3c. Generates internal monthly reports to track collections data, such as age of debt and delinquent amounts outstanding.</p> <p>3e. Accepts payment of delinquent debt by credit card.</p>	<p>3= Lobby/Counter</p>	<p>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.</p>
<p>3d. Uses Department of Motor Vehicles information to locate delinquent debtors.</p> <p>4f. Contracts with local, regional, state, or national skip tracing or locator resources or services to locate delinquent debtors.</p> <p>4g. Coordinates with the probation department to locate debtors who may be on formal or informal probation.</p> <p>4h. Uses Employment Development Department employment and wage information to collect delinquent debt.</p>	<p>4=Skip Tracing</p>	<p>Perform skip tracing (DMV, internet, third party vendors)</p> <p>Obtain debtor information from probation and/or EDD</p>
<p>4a. Sends delinquent debt to the Franchise Tax Board's Court-Ordered Debt Collections Program.</p>	<p>5=FTB-COD</p>	<p>Refer case to FTB-COD</p>
<p>4b. Sends delinquent debt to the Franchise Tax Board's Interagency Intercept Collections Program.</p>	<p>6= FTB-IIC</p>	<p>Refer case to FTB-IIC</p>
<p>4c. Initiates driver's license suspension or hold actions when appropriate for a failure to appear in court.</p>	<p>7=DL Hold/Suspension</p>	<p>Send abstract to DMV for Failure to Appear driver's license hold/suspension</p>
<p>4d. Contracts with one or more private debt collectors to collect delinquent debt.</p>	<p>8= Private Agency</p>	<p>Refer case to private collection agency</p>
<p>4i. Establishes wage and bank account garnishments where appropriate.</p> <p>4k. Places liens on real property owned by delinquent debtors when appropriate.</p>	<p>9= Wage/bank Garnishments and Liens</p>	<p>Wage and/or bank accounts are garnished</p> <p>Place liens</p>

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.

Quality Criteria Checklist

Row	Quality 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 4-9 include all fines, fees, forfeitures, penalties, and assessments on traffic, criminal, and juvenile delinquency case types (infraction, misdemeanors, and felony), except victim restitution and other justice related fees (see Rows 29-35 for more information).
3	<input type="checkbox"/>	Rows 4-9, include newly established/referred/transferred cases, gross revenue collected, adjustments, or discharges posted during the reporting period.
4	<input type="checkbox"/>	Rows 4-9, 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 4-9, 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 4-9, 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 checked="" type="checkbox"/>	Rows 4-9, Column E, include all monies received towards the satisfaction of delinquent court-ordered debt, including installment payments.
8	<input type="checkbox"/>	Rows 4-9, 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 4-9, 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 4-9, 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 <i>defaulted on</i>) 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 11, Column O, 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 11, Column P includes the number of cases associated with non-delinquent revenue collections reported in Row 11, Column O.
16	<input type="checkbox"/>	Rows 12-17 include all fines, fees, forfeitures, penalties, and assessments on traffic, criminal, and juvenile delinquency case types (infraction, misdemeanors, and felonies), except victim restitution and other justice related fees (see Row 29-35 for more information).
17	<input type="checkbox"/>	Rows 12-17 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 12-17, 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 12-17, Column P, include all monies received towards the satisfaction of delinquent court-ordered debt.
20	<input type="checkbox"/>	Rows 12-17, 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 12-17, 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 19, Column Z, includes the combined total of non-delinquent gross revenue collected.
28	<input type="checkbox"/>	Rows 20-25, 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 20-25, 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.
VICTIM RESTITUTION AND OTHER JUSTICE RELATED REIMBURSEMENTS		
33	<input type="checkbox"/>	Row 29 includes only non-delinquent cases referred/established, revenue collected, or adjustment posted during the reporting period.
34	<input type="checkbox"/>	Rows 30-35 include victim restitution and other justice related fees owed to other entities that were not included in Rows 3-9 or 11-17
35	<input type="checkbox"/>	Rows 30-35, include cases referred/established, revenue collected, or adjustments posted during the reporting period.
36	<input type="checkbox"/>	Column AR includes gross revenue collected on other justice related fees and should be entered as a positive number unless posting reversal. Column AS are adjustments that decrease or increase the amount outstanding for individual debt items.
37	<input type="checkbox"/>	Column AT 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.
38	<input type="checkbox"/>	Column AU includes the value of Col. AQ less the amounts shown in columns AR, AS, and AT (this field is formula-driven, so no separate calculation or entry is required).
39	<input type="checkbox"/>	Column AV includes the number of cases of all delinquent outstanding debt (new and inventory). In addition to restitution, debt balances may include other criminal justice-related fees not reported in rows 4-9 and 12-17.
40	<input type="checkbox"/>	Column AW should equal the beginning balance in Column AO plus the sum of transactions for the period, as shown in Col. AU (AU = A Q - AR -AS -AT).
41	<input type="checkbox"/>	Column AX 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.

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

Programs should provide a description of any changes to collections during the reporting period, including 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.

NOTE: As of 2021-22 collections activity of the FTB-IIC program should be reported in Rows 8 and 17. The number and value of cases reported in 2020-21 as "Other", in Columns M and N, should be subtracted from "Other" and reported in the FTB-IIC line.

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 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.

**COMBINED DELINQUENT DEBT:
Beginning and Ending Balance Fines, Fees, Forfeitures, Penalties, and Assessments**

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 capture supplemental ATP collections information to help estimate the level of funding needed to backfill amounts reduced by the ability-to-pay program. Such information includes the total amount collected from nondelinquent and delinquent cases which have been subject to an ability to pay (ATP) determination processed in person or through the online tool ([MyCitations](#)) established by Government Code section 68645.

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. For delinquent cases, costs associated with the collection of any reduced amounts ordered under the ability to pay program for delinquent cases may be recovered, per Penal Code section 1463.007.

NOTE: Implementation of the online tool (MyCitations) is ongoing, complete statewide expansion is expected by June 30, 2024. If your court has not been onboarded, report \$0 in this section.

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: Change in Value

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

Column AX: Number of Cases Ending Balance

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

Column AY: Value of Cases Ending Balance

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

Column AZ: 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 as well as obtain the authorized signatures from the court representative *and* county representative on the Annual Financial Report worksheet.

Submitting the Collections Reporting Template

Print all completed worksheets in the Collections Reporting Template. Obtain electronic signatures from the authorized court *and* county representative and e-mail the signed PDF report and the Excel workbook to collections@jud.ca.gov

If You Have Questions 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, pursuant to Penal Code section 1205(e) or 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. The imposition of a civil assessment is not considered an adjustment.

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 of time.

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. 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. 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: Full payment of court-ordered fines, fees, forfeitures, penalties, and assessments on or before the due date. 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.

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, as established in Penal Code section 1205(e).

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).

Non-delinquent Collections: All non-delinquent 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 Justice-Related Reimbursements: Monies owed to entities other than state, counties, cities, or local governments, such as restitution to a victim.

“Other” Program: This refers to the “Other” row, row 9, 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 as a result 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 as a result 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 is not paid directly to the victim.

Judicial Council Approved Collections Best Practices

Penal Code section 1463.010 as amended by Assembly Bill 1818 (Stats. 2019, ch.637) requires the Judicial Council to report the extent to which each court or county is following best practices for its collection program.

The collection programs are encouraged to use the following best practices. Additional information regarding best practices, including guidelines and standards, can be obtained on the external collections Web site: <http://www2.courtinfo.ca.gov/collections>; or by contacting staff of the Funds & Revenues Unit at collections@jud.ca.gov.

1. Develop a plan and put the plan in a written memorandum of understanding (MOU) that implements or enhances a program in which the court and county collaborate to collect court-ordered debt and other monies owed to a court under a 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. Participate in any program that authorizes the Department of Motor Vehicles to suspend or refuse to renew driver's licenses for individuals with unpaid fees, fines, or penalties.¹

¹ Assembly Bill 103 (Stats. 2017, ch. 17) limits driver's license suspension or hold actions to only failures to appear in court.

12. Conduct trials by written declaration under Vehicle Code section 40903 and, as appropriate in the context of such trials, impose a civil assessment.²
13. Evaluate the effectiveness and efficiency of external collection agencies or companies to which court-ordered debt is referred for collection.
14. Accept payments via credit and debit card.
15. Accept payments via the Internet.
16. Include in a collection program all court-ordered debt and monies owed to the court under a court order.
17. Include financial screening to assess each individual's ability to pay prior to processing installment payment plans and account receivables.^{3, 4}
18. Use restitution rebate, as authorized by Government Code section 13963(f), to further efforts for the collection of funds owed to the Restitution Fund.
19. 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.
20. 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.
21. 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.
22. Require private vendors to complete the components of the Collections Reporting Template that corresponds to their collection programs.

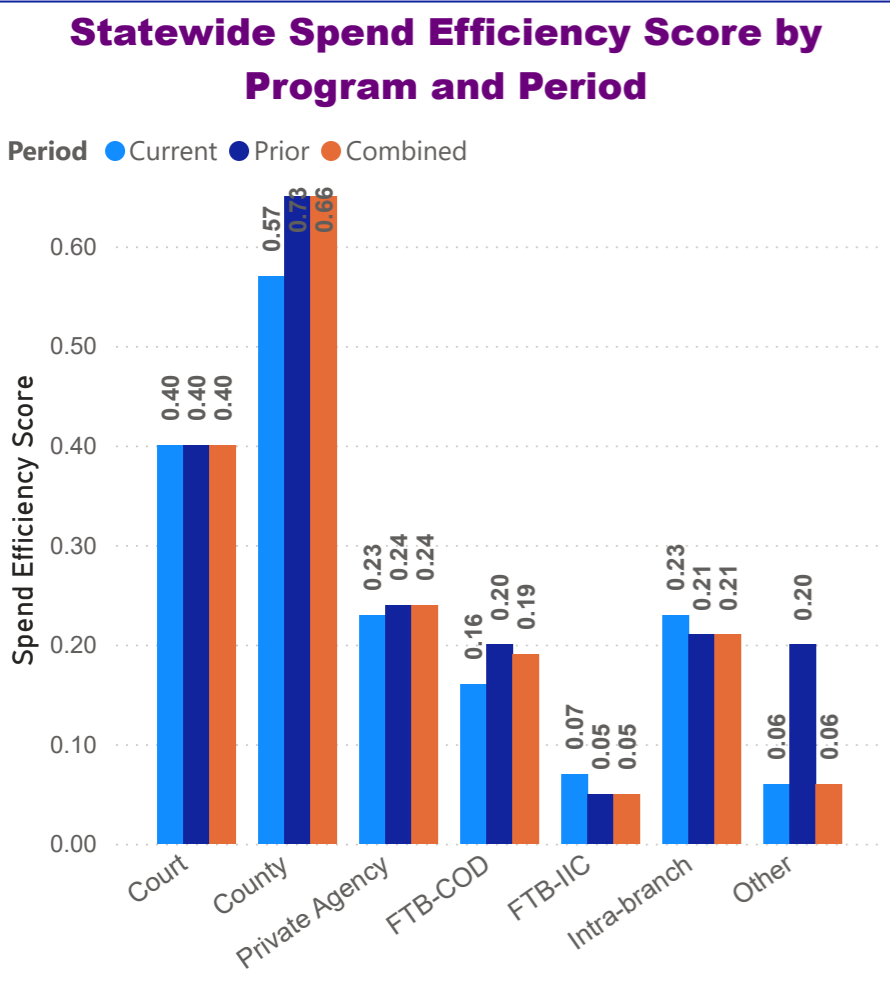
² The Judicial Council repealed the *Criteria for a Successful Civil Assessment Program* (2005), effective July 1, 2022.

³ Assembly Bill 177 (Stats. 2021, ch. 257) repealed the imposition and collection of fees authorized by Penal Code sections 1205 (e) and 1202.4(l), effective January 1, 2022.

⁴ Assembly Bill 143 (Stats. 2021, ch. 79) authorized the establishment of an online tool for adjudicating infraction violations, including ability-to-pay determinations, to be available statewide on or before June 30, 2024.

Court ▼	Outstanding Balance	Nondelinquent Revenue	Delinquent Revenue	Administrative Cost	Adjustments	Discharge
All ▼	\$5,328,098,520	\$633,651,261	\$260,905,256	\$83,675,378	\$180,979,386	\$315,826,011

Population	Judges	Commissioners	Best Practices Engaged	Collections Activities Performed
39,128,162	1755	252.71	18.8/21	13.1/16



First-year Resolution Rate Statewide
0.13

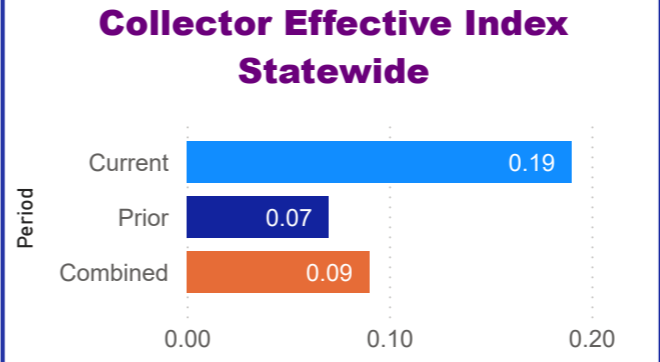
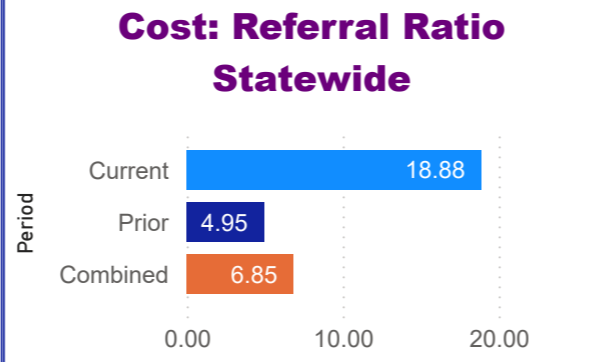
Adjustment Score Statewide
29.35

First-year Resolution Rate by Cluster	
Cluster	Average Score

Risk Monitor Statewide
0.52

Discharge Score Statewide
51.21

4	0.11
3	0.15
2	0.17
1	0.08



Risk Monitor by Cluster

Cluster	Average Score
1	0.39
2	0.49
3	0.56
4	0.52

Cost: Referral Ratio by Cluster

Period	1	2	3	4
Current	13.45	30.49	26.71	15.03
Prior	7.31	5.47	3.34	5.97
Combined	8.57	8.06	5.17	7.62

Collector Effective Index by Cluster

Period	1	2	3	4
Current	0.15	0.32	0.28	0.15
Prior	0.12	0.08	0.05	0.09
Combined	0.13	0.11	0.06	0.10

Adjustment Score by Cluster

Cluster	Average Score
1	18.96
2	32.02
3	41.76
4	19.97

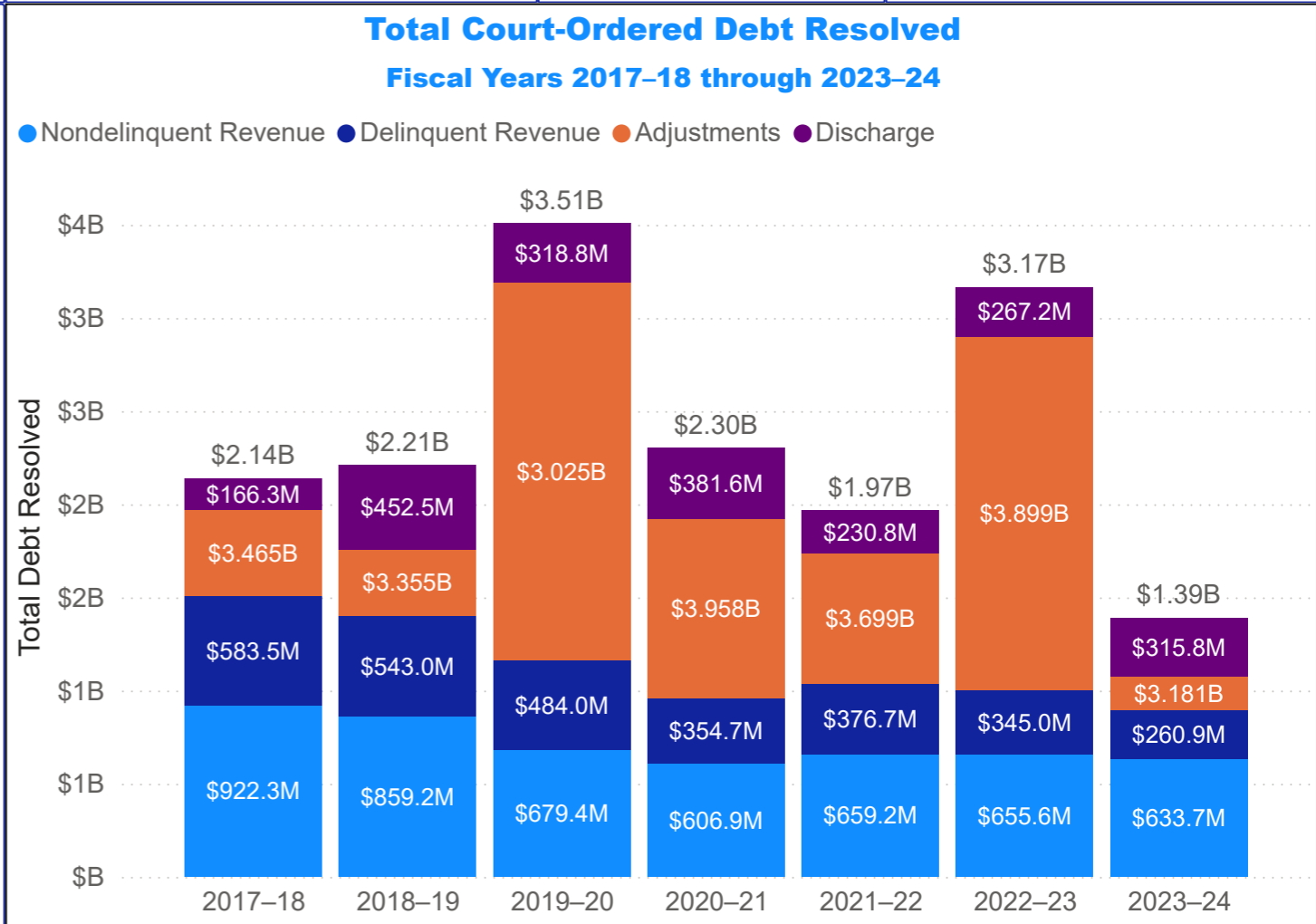
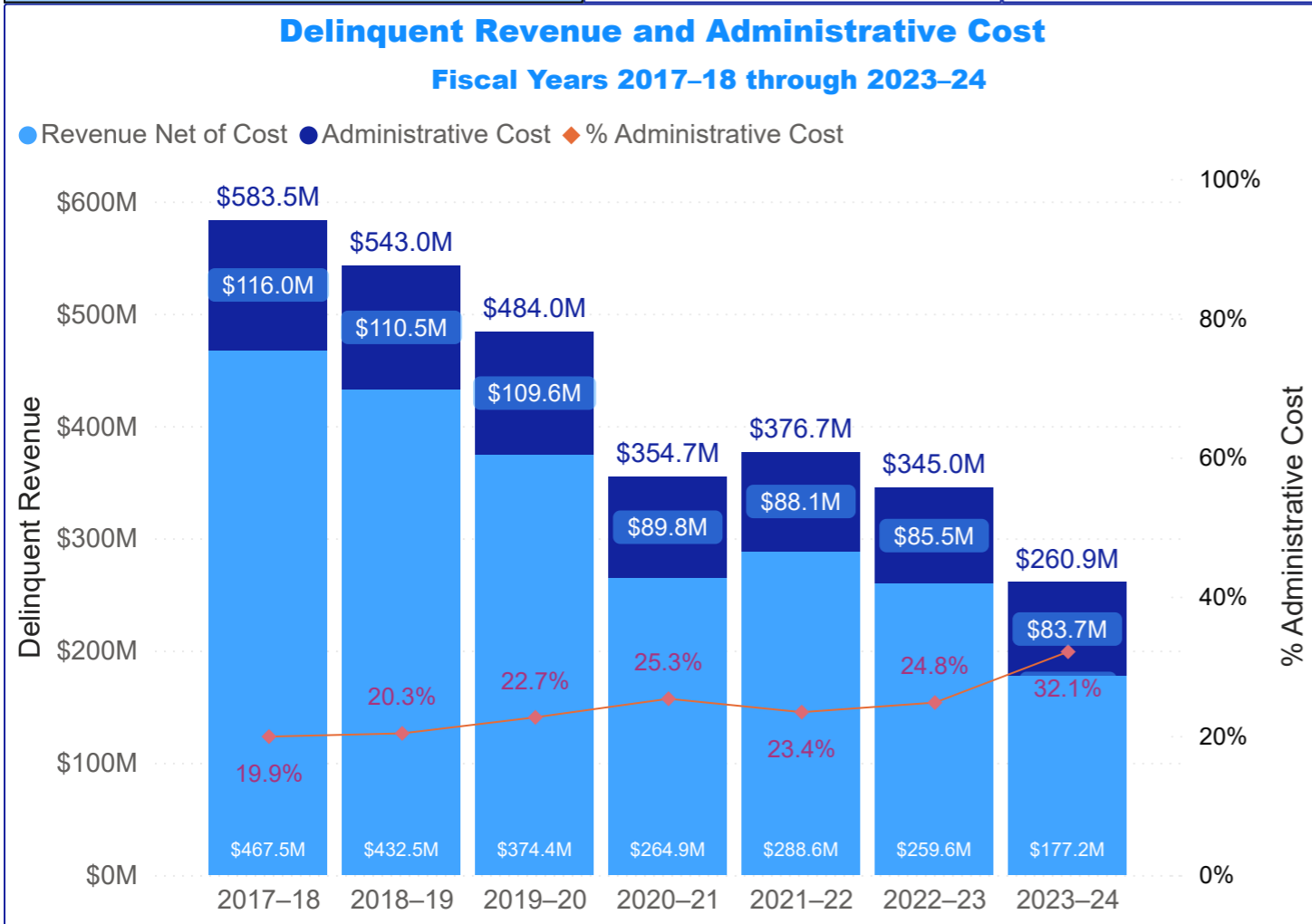
Spend Efficiency Score by Cluster

Cluster Program	1			2			3			4		
	Current	Prior	Combined	Current	Prior	Combined	Current	Prior	Combined	Current	Prior	Combined
Court	0.35	0.22	0.25	0.36	0.27	0.31	0.32	0.35	0.34	0.49	0.50	0.50
County	1.18	0.64	0.78	0.58	0.49	0.52	0.44	0.45	0.44	0.65	1.00	0.84
Private Agency	0.12	0.21	0.19	0.93	0.19	0.28	0.23	0.45	0.37	0.16	0.24	0.20
FTB-COD	0.23	0.19	0.19	0.14	0.15	0.15	0.17	0.20	0.19	0.15	0.22	0.21
FTB-IIC	-	0.09	0.09	0.01	0.03	0.03	0.12	0.07	0.09	0.04	0.04	0.04
Intra-branch	0.21	0.20	0.20	0.25	0.25	0.25	0.20	0.20	0.20	0.20	0.20	0.20
Other	-	-	-	-	-	-	0.20	0.20	0.20	-	-	-

Discharge Score by Cluster

Cluster	Average Score
1	15.65
2	74.97
3	65.37
4	32.54

<h1>California</h1>	Default Rate			No. of People Served	No. of Nondelinquent Cases With Payments	No. of Delinquent Cases Reported	No. of Delinquent Cases With Payments
	Current	Prior	Combined				
	45%	48%	48%	1,435,916	2,013,332	12,217,119	1,082,092



Annual Financial Report by Program and Period

Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$38,063,503	\$46,259,181	\$15,337,989	\$18,656,015	\$8,122,558	\$51,285,668	\$146,274	\$105,045,854
County	\$17,820,189	\$21,381,704	\$10,184,893	\$15,569,584	\$5,456,871	\$24,530,729	\$886,872	\$28,324,995
Private Agency	\$17,612,966	\$29,998,042	\$4,044,966	\$7,280,232	\$15,037,557	\$69,389,738	\$285,054	\$163,113,070
FTB-COD	\$8,120,607	\$46,868,562	\$1,278,574	\$9,208,338	\$525,330	\$5,670,036	\$0	\$17,473,596
FTB-IIC	\$6,178,159	\$26,449,615	\$463,171	\$1,276,658	\$20,205	\$157,125	\$0	\$532,775
Intra-branch	\$418,674	\$1,213,017	\$94,481	\$249,255	\$52,356	\$695,811	\$0	\$0
Other	\$517,361	\$3,676	\$30,486	\$735	\$0	\$35,402	\$0	\$17,523
Total	\$88,731,459	\$172,173,797	\$31,434,562	\$52,240,816	\$29,214,877	\$151,764,509	\$1,318,199	\$314,507,812

Delinquent Collections Activity

Category	Revenue	No. of Cases	Cost
1 - Telephone	\$47,406,904	1,129,877	\$16,929,590
2 - Written Notice(s)	\$42,425,690	791,871	\$11,460,670
3 - Lobby/Counter	\$35,598,422	355,787	\$18,739,685
4 - Skip Tracing	\$2,296,599	13,207	\$1,852,370
5 - FTB-COD	\$51,413,038	469,077	\$9,987,679
6 - FTB-IIC	\$33,160,213	792,748	\$2,108,009
7 - DL Hold/Suspension	\$881,933	1,180	\$4,696
8 - Private Agency	\$14,809,197	1,075,293	\$4,475,256
9 - Wage/Bank Garnishments & Liens	\$3,374,008	22,902	\$1,044,068
Total	\$231,366,004	4,651,942	\$66,602,023