



# JUDICIAL COUNCIL of CALIFORNIA

455 Golden Gate Avenue  
San Francisco, CA 94102-3688  
Tel. 415-865-4200  
Fax 415-865-4205  
courts.ca.gov

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

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

**HON. STACY BOULWARE**  
**EURIE**  
*Chair, Legislation Committee*

**HON. JOAN K. IRION**  
*Chair, Rules Committee*

**HON. MARIA D. HERNANDEZ**  
*Chair, Technology Committee*

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

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*Mr. Darrel E. Parker*  
*Mr. David W. Slayton*

**MS. MICHELLE CURRAN**  
*Administrative Director*  
*Judicial Council*

December 24, 2025

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

Ms. Erika Contreras  
Secretary of the Senate  
State Capitol, Room 305  
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 2024–25, 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 2024–25*, which includes the information specified in Government Code section 68514(a).

In fiscal year (FY) 2024–25, statewide collections programs collected \$912.6 million in total revenue: \$653.7 million was from nondelinquent (forthwith payments) court-ordered debt, and \$258.9 million was from delinquent accounts. This total represents a 2 percent increase from the \$894.6 million collected in the prior fiscal year. Revenue from nondelinquent accounts went up by 3.1 percent, while revenue from delinquent accounts went down by 0.8 percent. The small decrease in delinquent revenue is consistent with the expected long-term trend of declining revenue and the continued focus on resolving court-ordered debt by noncash means.

Ms. Cara L. Jenkins  
Ms. Erika Contreras  
Ms. Sue Parker  
December 24, 2025  
Page 2

A total of \$209 million in delinquent debt was resolved by means other than payment, such as court-ordered waiver, dismissal, alternative sentence, or ability-to-pay determination. Additionally, a total of \$161.6 million in uncollectible court-ordered debt was discharged from accountability, which is a 49 percent drop from the prior fiscal year. At the end of FY 2024–25, the total outstanding delinquent debt balance was \$5.4 billion, representing a 2 percent increase from the prior year. This marks the first increase in six years and could be linked to fewer debts being discharged as uncollectible. Despite the increase, the current balance remains 49 percent lower than the peak of \$10.6 billion in FY 2018–19.

Since FY 2008–09, collections programs have collected a total of \$23.6 billion in court-ordered debt, with \$14.6 billion from nondelinquent and \$9 billion from delinquent accounts. Additionally, since data became available in FY 2012–13, \$9 billion has been resolved by means other than payment, such as court-ordered reductions to fine amounts through an ability-to-pay determination and \$3 billion 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 Appendix A, *Summary of Collection Reporting Template for Fiscal Year 2024–25 by Program*. Reports from previous fiscal years are available on the “Reports to the Legislature” webpage of the California Courts website at [courts.ca.gov/news-reference/reports-publications/reports-legislature](https://courts.ca.gov/news-reference/reports-publications/reports-legislature).

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](mailto:Zlatko.theodorovic@jud.ca.gov).

Sincerely,



Michelle Curran  
Administrative Director  
Judicial Council

Ms. Cara L. Jenkins  
Ms. Erika Contreras  
Ms. Sue Parker  
December 24, 2025  
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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  
Anita Lee, Principal Fiscal and Policy Analyst, Legislative Analyst's Office  
Shaun Naidu, Policy Consultant, Office of Assembly Speaker Robert Rivas  
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  
Stephanie Jordan, 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  
Alison Merrilees, Chief Counsel, Assembly Judiciary Committee  
Andrew Ironside, Chief Counsel, Assembly Public Safety Committee  
Nora Brackbill, Consultant, Senate Budget and Fiscal Review Committee  
Jennifer Kim, Consultant, Assembly Budget Committee  
Kala Tailor, Principal Consultant, Assembly Appropriations Committee  
Lyndsay Mitchell, Consultant, Assembly Republican Office of Policy & Budget  
Gary Olson, Consultant, Assembly Republican Office of Policy & Budget  
Daryl Thomas, Consultant, Assembly Republican Office of Policy & Budget  
Cory T. Jasperson, Director, Governmental Affairs, Judicial Council  
Zlatko Theodorovic, Director, Budget Services, Judicial Council  
Fran Mueller, Deputy Director, Budget Services, Judicial Council  
Donna Newman, Manager, Budget Services, Judicial Council  
Jason Haas, Supervisor, Budget Services, Judicial Council  
Alona Daniliuk, Administrative Coordinator, Governmental Affairs, Judicial Council



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MS. MICHELLE CURRAN  
*Administrative Director*  
*Judicial Council*

Report title: *Report on Statewide Collection of Court-Ordered Debt for Fiscal Year 2024–25*

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

Code section: Pen. Code, § 1463.010(c); Gov. Code, § 68514(a)

Date of report: December 24, 2025

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 as required in Government Code section 9795.

In fiscal year (FY) 2024–25, statewide collections programs collected \$912.6 million in total revenue: \$653.7 million was from nondelinquent (forthwith payments) court-ordered debt, and \$258.9 million was from delinquent accounts. This total represents a 2 percent increase from the \$894.6 million collected in the prior fiscal year. Revenue from nondelinquent accounts went up by 3.1 percent, while revenue from delinquent accounts went down by 0.8 percent. The small decrease in delinquent revenue is consistent with the expected long-term trend of declining revenue and the continued focus on resolving court-ordered debt by noncash means.

A total of \$209 million in delinquent debt was resolved by means other than payment, such as court-ordered waiver, dismissal, alternative sentence, or ability-to-pay determination. Additionally, a total of \$161.6 million in uncollectible court-ordered debt was discharged from accountability, which is a 49 percent drop from the prior fiscal year. At the end of FY 2024–25, the total outstanding delinquent debt balance was \$5.4 billion, representing a 2 percent increase from the prior year. This marks the first increase in six years and could be linked to fewer debts being discharged as uncollectible. Despite the increase, the current balance remains 49 percent lower than the peak of \$10.6 billion in FY 2018–19.

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Page 2

and \$9 billion from delinquent accounts. Additionally, since data became available in FY 2012–13, \$9 billion has been resolved by means other than payment, such as court-ordered reductions to fine amounts through an ability-to-pay determination and \$3 billion discharged from accountability.

The full report can be accessed at [courts.ca.gov/news-reference/reports-publications/reports-legislature](https://courts.ca.gov/news-reference/reports-publications/reports-legislature).

A printed copy of the report may be obtained by emailing [collections@jud.ca.gov](mailto:collections@jud.ca.gov).



# **Report on Statewide Collection of Court- Ordered Debt for Fiscal Year 2024–25**

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December 2025



Judicial Council of California

## **JUDICIAL COUNCIL OF CALIFORNIA**

**Hon. Patricia Guerrero**

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

**Michelle Curran**

*Administrative Director  
Judicial Council*

### **BUDGET SERVICES**

**Zlatko Theodorovic**

*Director*

**Donna Newman**

*Manager*

**Maria Lira**

*Senior Fiscal Analyst and  
Primary Author of Report*

## Introduction

Court-ordered debt is money that a judge or court requires someone to pay. This debt often comes from unpaid traffic tickets, restitution owed to victims, and other court-related fees and assessments. If the debt is not paid, it can increase through added penalties and enforcement actions.

In California, courts and county collection programs are legally required to collect fines, fees, penalties, and assessments imposed by the court. Court-ordered debt is divided into two categories: nondelinquent and delinquent. Nondelinquent debt, often referred to as forthwith payments, includes amounts paid on time either in full or through approved monthly installments, and these are primarily managed by the courts. When payments are missed or not made as scheduled, the debt becomes delinquent, and responsibility shifts to collection programs.

This division of responsibility ensures that timely payments are handled efficiently by the courts, while overdue debts are pursued through more intensive collection efforts. Several entities are responsible for collecting delinquent court-ordered debt including 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;
- Franchise Tax Board (FTB) Court-Ordered Debt (COD) and Interagency Intercept Collections (IIC) collection programs; and
- Intrabranh collection services, currently offered by the Superior Courts of Shasta and Ventura Counties.

## Executive Summary

Under Government Code section 68514(a) and Penal Code section 1463.010(c), the Judicial Council is required to report information each year by December 31, about the collection of court-ordered debt for the previous fiscal year. The report includes information about collections for fiscal year (FY) 2024–25, which the 58 individual court and/or county collections programs provided using available data from their case management and accounting systems.

The following are highlights of the statewide data for FY 2024–25:

- \$912.6 million in total revenue was collected, which is a 2 percent increase from the \$894.6 million collected in the prior fiscal year:
  - \$653.7 million from [nondelinquent](#) accounts (forthwith payments); and
  - \$258.9 million from [delinquent](#) accounts.
- \$80.7 million in [operating costs](#) were recovered, as authorized under Penal Code section 1463.007.
- \$209 million in delinquent debt was [adjusted](#) or satisfied by means other than payment.

- \$161.6 million in uncollectible court-ordered debt was [discharged](#) from accountability, as authorized by Government Code sections 25257–25259.95.<sup>1</sup>
- \$5.4 billion was reported as the balance of outstanding delinquent debt, which is a 2 percent increase from the \$5.3 billion reported in FY 2023–24. This marks the first increase in six years and could be linked to fewer debts being discharged as uncollectible. Despite the increase, the current balance remains 49 percent lower than the peak of \$10.6 billion in FY 2018–19.

This report includes a summary on how well each program is following the [collections best practices](#) and how they are performing based on the Judicial Council’s approved [performance metrics](#).<sup>2</sup> The report also gives an update on the progress and proposed recommendations made by a group of court and county subject matter experts for improving the collection, reporting, and distribution of court-ordered debt.

The statewide collections programs reported a 2 percent increase in total revenue from last year. Revenue from nondelinquent accounts went up by 3.1 percent, while revenue from delinquent accounts went down by 0.8 percent. Some programs indicated the drop in delinquent revenue was because new laws reduced or eliminated certain court-ordered debt or allowed it to be settled without payment, by means such as the ability-to-pay (ATP) program. The small decrease in delinquent revenue is consistent with the expected long-term trend of declining revenue and the continued focus on resolving court-ordered debt by noncash means. This year’s reported adjustments of \$209 million represent a 15.5 percent increase from the prior fiscal year.

Although some of the drop in delinquent revenue was due to new laws, other internal factors appear to have played a role. Tuolumne County reported that systems issues disrupted collection operations for delinquent accounts throughout the reporting period. Other programs reported limitations with their case management and accounting systems. These issues affect their ability to report complete and accurate information, which might have also led to the drop in reported revenue. Currently, it is unclear how much each factor contributed to the decline.

The collections programs reported a 48.8 percent decrease in the value of cases discharged from accountability. Collections programs can legally stop collecting court-ordered debt that is unlikely to be collected because of its age, if it is difficult to locate the debtor, or if the outstanding balance is too small to justify the cost of collection efforts. However, the debtor is still responsible for paying the debt. The decline of \$154.3 million, from \$315.8 million in FY

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<sup>1</sup> Gov. Code, §§ 25250–25265, [https://leginfo.ca.gov/faces/codes\\_displayText.xhtml?lawCode=GOV&division=2.&title=3.&part=2.&chapter=3.&article=](https://leginfo.ca.gov/faces/codes_displayText.xhtml?lawCode=GOV&division=2.&title=3.&part=2.&chapter=3.&article=).

<sup>2</sup> 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>.

2023–24 to \$161.6 million in FY 2024–25, significantly contributed to the increase in the balance of outstanding debt.

Summaries of each program’s performance, progress, and challenges during FY 2024–25, as reported by the programs, are included in Appendix A.

## **Reporting Requirements**

Since the Trial Court Funding Act of 1997,<sup>3</sup> courts and counties have been responsible for the collection of court-ordered debt. Starting in FY 2003–04, Senate Bill 940<sup>4</sup> required the collections programs to report information about the collection of outstanding court-ordered debt in California.

In FY 2008–09, the Judicial Council adopted *Judicial Council–Approved Collections Best Practices* and performance measures, as required by Assembly Bill 367.<sup>5</sup> Before this, California did not have official guidelines or standards to evaluate how well the programs were performing.

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

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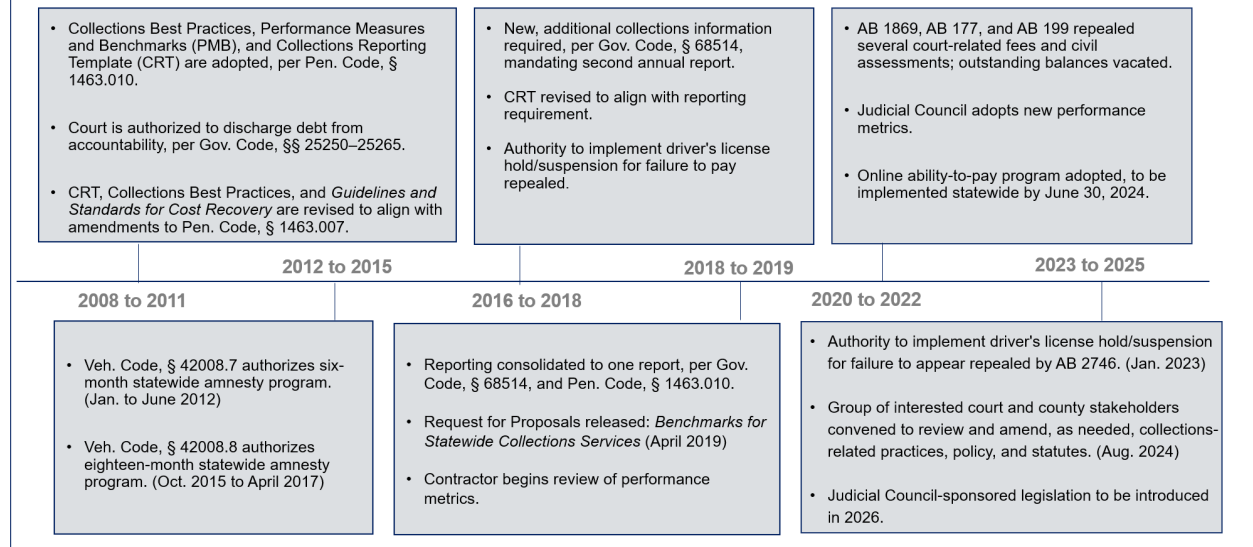
<sup>3</sup> Assem. Bill 233 (Escutia; Stats. 1997, ch. 850),  
[https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=199719980AB233](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=199719980AB233).

<sup>4</sup> Sen. Bill 940 (Escutia; Stats. 2003, ch. 275),  
[https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=200320040SB940](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=200320040SB940).

<sup>5</sup> Assem. Bill 367 (De Leon; Stats. 2007, ch. 132),  
[https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=200720080AB367](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=200720080AB367).

# Statewide Collections

2008–2025



In FY 2017–18, section 68514 was added to the Government Code requiring collection entities to report on more details. This update 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, 2022,<sup>6</sup> are outlined in Appendix B.

The information required under Government Code section 68514 related to the collection of court-ordered debt<sup>7</sup> is displayed by period in Table 1 below.

<sup>6</sup> Judicial Council of Cal., *supra*, note 2.

<sup>7</sup> Gov. Code, § 68514,  
[https://leginfo.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=68514&lawCode=GOV](https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=68514&lawCode=GOV).

**Table 1**

<b>Age of Account</b>	<b>Nondelinquent Revenue</b>	<b>Number of Associated Cases</b>	<b>Delinquent Revenue</b>	<b>Number of Associated Cases</b>	<b>Adjustments</b>	<b>Discharged Debt</b>
Newly Delinquent	\$561,141	1,512	\$94,953	307	\$43,507	\$748
Previously Established	\$93,533	335	\$163,934	701	\$165,540	\$160,817
<b>Combined Debt</b>	<b>\$653,673</b>	<b>1,847</b>	<b>\$258,887</b>	<b>1,008</b>	<b>\$209,046</b>	<b>\$161,565</b>

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

## **Changes in Legislative Policy**

With increased attention on the harmful effects of high fees, fines, and assessments on low-income and minority communities, new methods have been added to address a person's ability to pay their tickets. These approaches recognize the high cost of citations, as well as the impact of having several unpaid tickets.

In response, the Judicial Council adopted rule 4.335 of the California Rules of Court to make it easier for people with court-ordered debt to settle their accounts by requiring that courts provide defendants with notice of their right to request an ATP determination.<sup>8</sup> Offering financial screenings to determine a person's ability to pay is not a new practice and is included in the *Collections Best Practices*.

The Judicial Council created an online ATP application process, known as MyCitations, which allows people that owe fines for infractions to request an ATP determination without having to appear in court. As required by Government Code section 68645, all 58 superior courts offer the MyCitations online tool for eligible traffic infractions.<sup>9</sup>

Other actions taken by the Legislature and the Judicial Council to reduce the burden of high fines and fees on low-income individuals include the following:

- Two amnesty programs, implemented in 2010 and 2015, allowed people with delinquent fines for minor offenses to pay their debt at a significant reduction and/or have their driver's licenses restored;
- Increased public awareness of community service as an option instead of paying fines;
- Repealed the law requiring courts to place a hold or suspension on a driver's license for failure to pay traffic tickets;

<sup>8</sup> Cal. Rules of Court, rule 4.335, [courts.ca.gov/cms/rules/index.cfm?title=four&linkid=rule4\\_335](https://courts.ca.gov/cms/rules/index.cfm?title=four&linkid=rule4_335).

<sup>9</sup> California Courts, "Online Ability to Pay Determinations for Infractions," [courts.ca.gov/abilitytopay.htm](https://courts.ca.gov/abilitytopay.htm).



- Repealed the court’s authority to report a person’s failure to appear in court to the Department of Motor Vehicles pursuant to Vehicle Code sections 40509 and 40509.5, effective January 1, 2023 (AB 2746);<sup>10</sup>
- Repealed 41 administrative fees and costs, and eliminated any associated outstanding debt (AB 1869<sup>11</sup> and AB 177);<sup>12</sup>
- 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 (AB 199);<sup>13</sup>
- Eliminated the authority to collect Emergency Medical Air Transportation penalties as of December 31, 2023 (AB 2648);<sup>14</sup> and
- Eliminated the authority to assess restitution fines on juvenile cases and made the balance of any restitution fine uncollectible 10 years after the imposition date, effective January 1, 2025 (AB 1186).<sup>15</sup>

## Findings

For FY 2024–25, \$912.6 million was collected from nondelinquent and delinquent accounts, representing a 2 percent increase from collections in FY 2023–24. The increase in revenue potentially reflects a changing trend toward relatively stable collections combined with an increasing resolution of court-ordered debt by other noncash means, rather than a long-term trend of declining revenue.

Another contributing factor to the long-term trend in reduced revenue is the decrease in criminal filings. According to the *2025 Court Statistics Report*, the largest change in statewide filings for superior courts over the past year is primarily due to infractions and misdemeanors in the criminal case category, and juvenile dependency cases.<sup>16</sup>

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<sup>10</sup> Assem. Bill 2746 (Friedman; Stats. 2022, ch. 800), [https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202120220AB2746](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202120220AB2746).

<sup>11</sup> Assem. Bill 1869 (Committee on Budget; Stats. 2020, ch. 92), [https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=201920200AB1869](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201920200AB1869).

<sup>12</sup> Assem. Bill 177 (Committee on Budget; Stats. 2021, ch. 257), [https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202120220AB177](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202120220AB177).

<sup>13</sup> Assem. Bill 199 (Committee on Budget; Stats. 2022, ch. 57), [https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202120220AB199](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202120220AB199).

<sup>14</sup> Assem. Bill 2648 (Wilson; Stats. 2022, ch. 440), [https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill\\_id=202120220AB2648](https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202120220AB2648).

<sup>15</sup> Assem. Bill 1186 (Bonta; Stats. 2024, ch. 805), [https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill\\_id=202320240AB1186](https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240AB1186).

<sup>16</sup> Judicial Council of Cal., *2025 Court Statistics Report: Statewide Caseload Trends 2014–15 Through 2023–24*, <https://courts.ca.gov/system/files/file/2025-court-statistics-report.pdf>.

As shown in Figure 1, over the past 15 years, criminal filings have steadily decreased, reflecting a significant 59 percent reduction across felonies, misdemeanors, and infractions. However, since FY 2020–21, filings have edged upward by 4 percent. This recent increase may signal the beginning of a plateau, where annual changes remain minimal compared to the significant declines observed in earlier years.

**Figure 1**

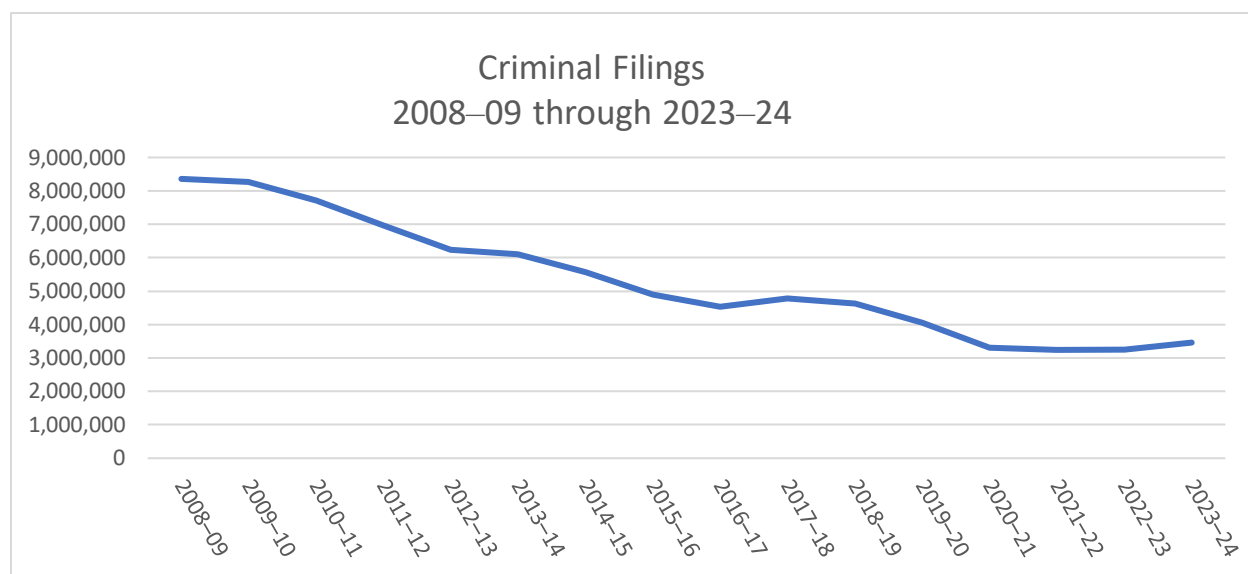
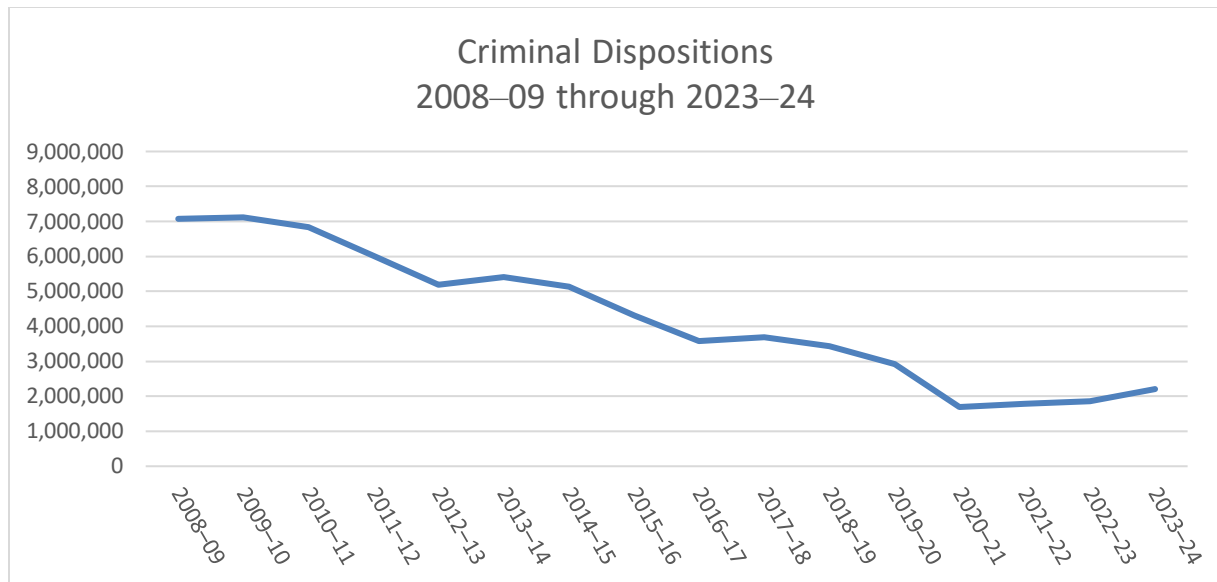


Figure 2 illustrates a significant long-term decline in the number of dispositions, which are defined as the final settlement or determination in a case. Since FY 2008–09, dispositions have decreased by 69 percent, reflecting a steady downward trend over more than a decade. However, beginning in FY 2020–21, dispositions increased by 30 percent. This recent growth may be attributed to the adoption of alternative approaches that allow for faster resolution of cases, such as the use of ATP determinations or other specialized court programs designed to streamline the process and reduce delays.

**Figure 2**



**Data Elements Required by Government Code Section 68514**

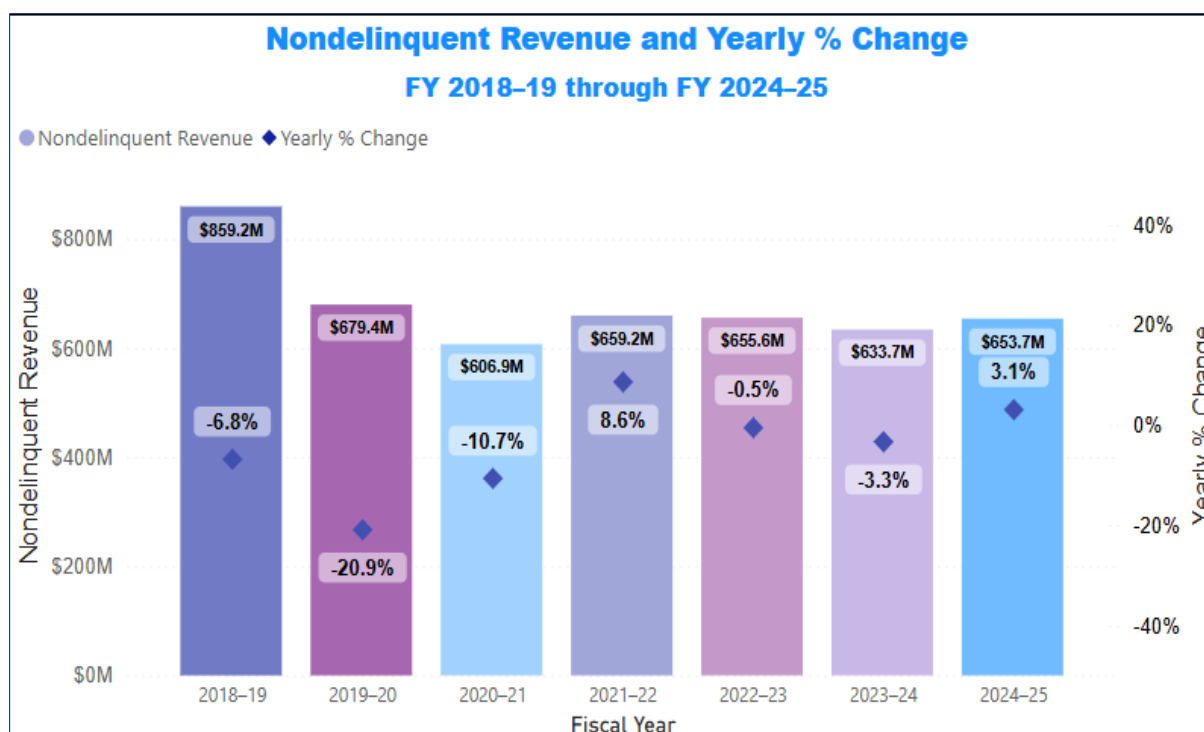
Specific collections information is summarized by item number in the sections that follow. The item numbers correspond to the requirements in Government Code section 68514(a)(1)–(10).

### Item 1—Nondelinquent debt collected (forthwith payments)

Collected revenue from nondelinquent accounts increased by 3.1 percent to \$653.7 million in FY 2024–25, as reported by the collecting entities.

Since FY 2008–09, \$14.6 billion in nondelinquent court-ordered debt has been collected and reported by the collections programs. Figure 3 shows the cumulative \$4.7 billion in nondelinquent debt collected over the past seven fiscal years.

**Figure 3**

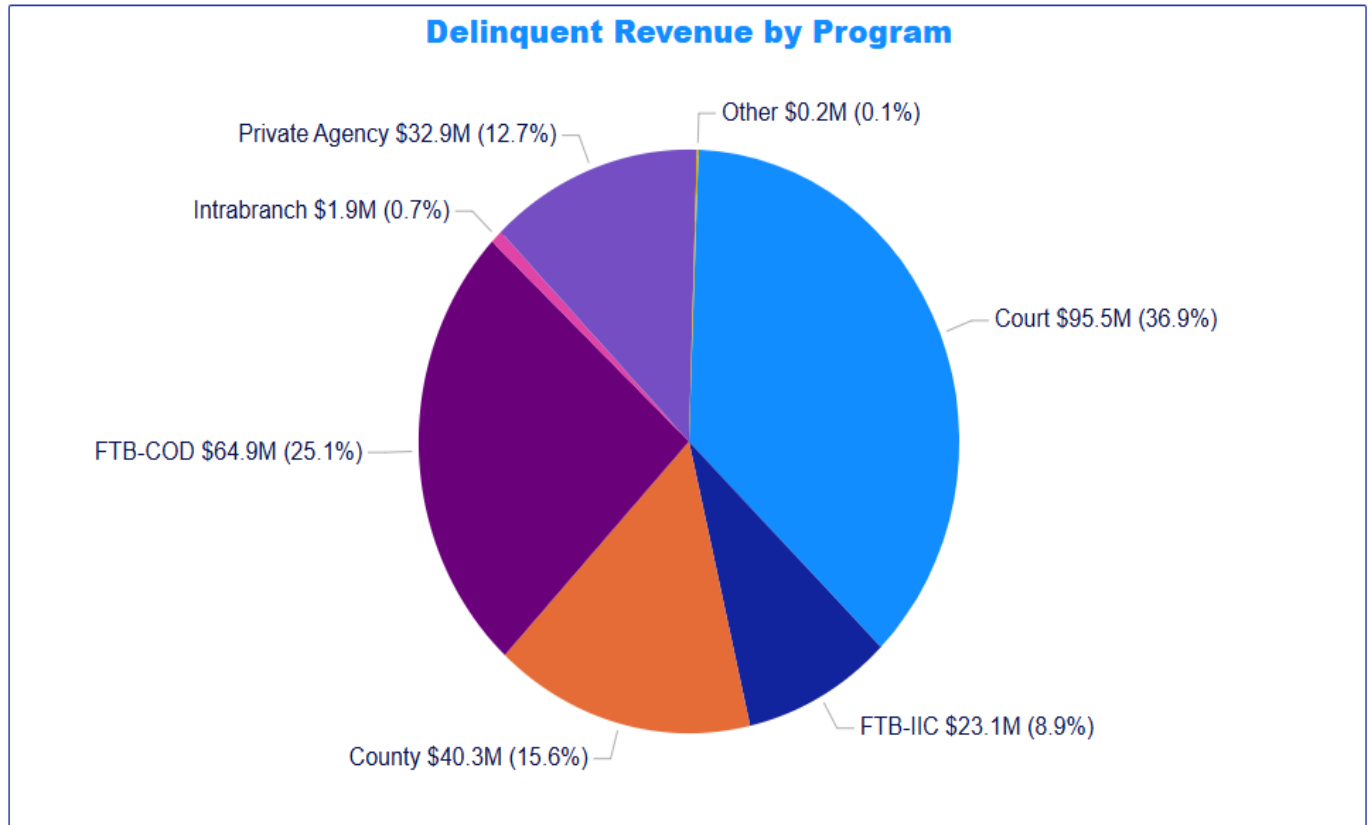


### Item 2—Delinquent court-ordered debt collected

In FY 2008–09, court and county collections programs started reporting to the Legislature the amount of delinquent court-ordered debt collected, as required by Penal Code section 1463.010. Since then, a total of \$9 billion in delinquent court-ordered debt has been collected by the collections programs.

Figure 4 shows the delinquent court-ordered debt collected in FY 2024–25 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.”

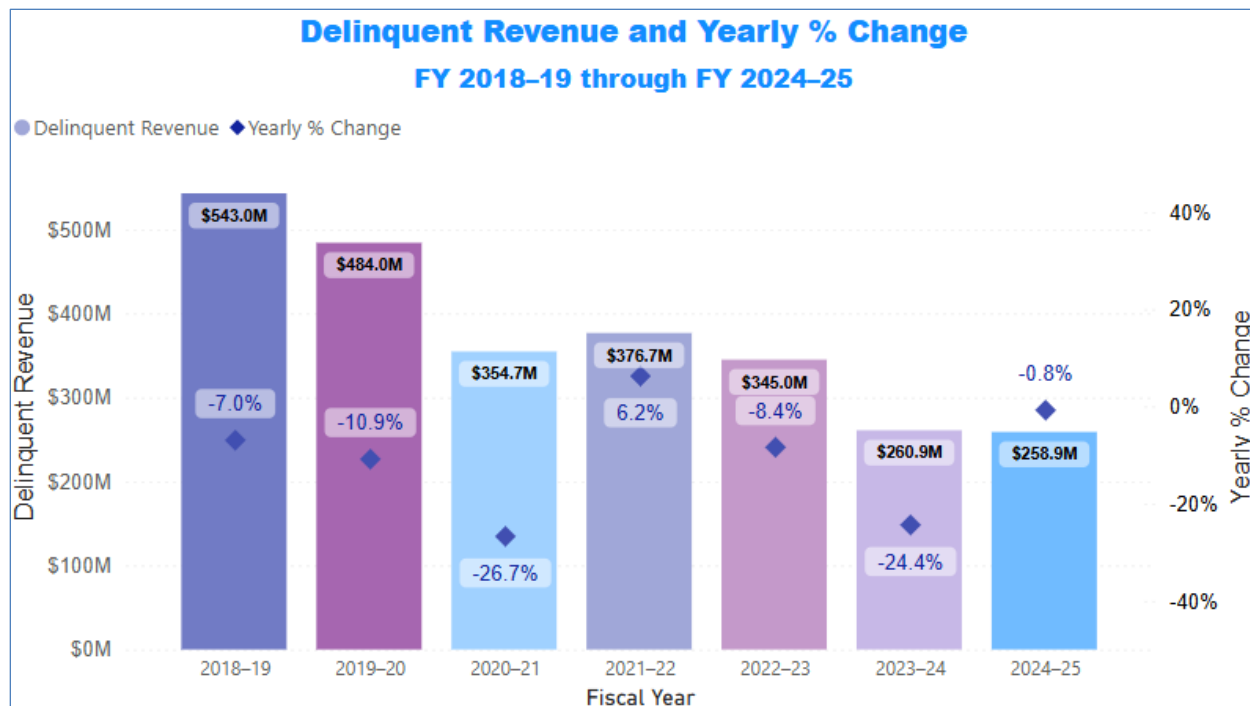
**Figure 4**



For FY 2024–25, \$258.9 million in delinquent debt was collected, which is a decrease of 0.8 percent from the prior fiscal year. This slight decrease in delinquent revenue might be due to court-ordered debt being settled by noncash means, such as the ATP program, or because of limitations within the collections programs’ case management systems. Another possible reason is the disruption of delinquent collections operations in Tuolumne County for the reporting period. Although the court hired a private agency to collect court-ordered debt, the system that transfers delinquent case information from the court to the private agency was not working during this time.

Figure 5 shows the cumulative \$2.6 billion in delinquent debt collected over the past seven fiscal years.

**Figure 5**



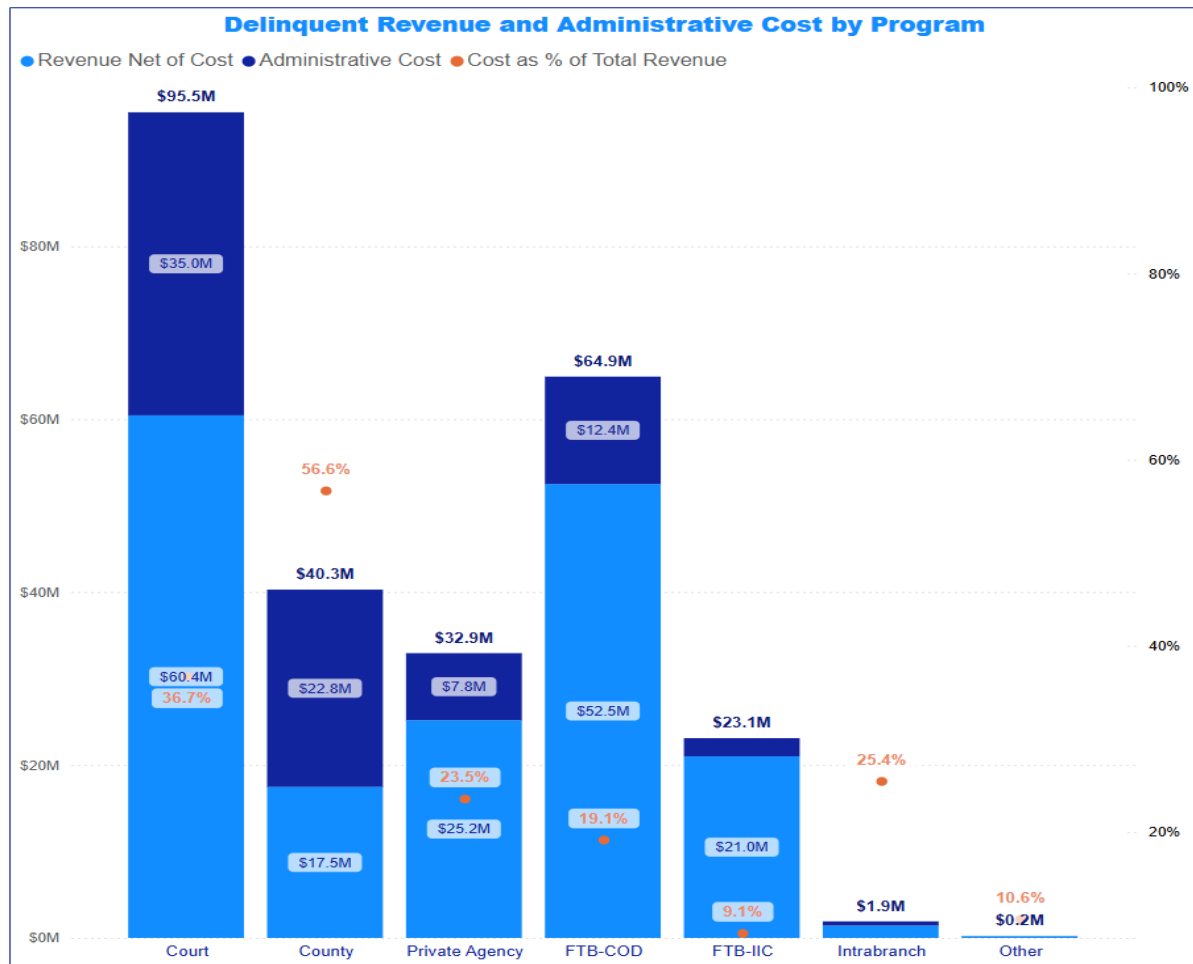
Under Penal Code section 1463.007, the costs to collect delinquent court-ordered fines, fees, forfeitures, penalties, and assessments imposed on infractions, misdemeanors, and felony cases can be recovered before the remaining money is distributed as required by law. The distribution of revenue is outlined in the State Controller's Office *Trial Court Revenue Distribution Guidelines*.<sup>17</sup>

As mentioned, for FY 2024-25, \$258.9 million was collected from delinquent accounts. After deducting \$80.7 million for collection costs, \$178.2 million was distributed to state and local government entities. The \$80.7 million in operating costs represents a 3.6 percent decrease from the prior fiscal year. Administrative costs as a percentage of delinquent revenue stayed relatively flat at 31 percent in FY 2024-25 compared to 32 percent the prior year.

Figure 6 shows delinquent revenue collected and administrative costs for each program involved in the collection of court-ordered debt in FY 2024-25. Programs may report notable variations in administrative costs due to economies of scale and other program-specific factors.

<sup>17</sup> State Controller's Office, *Trial Court Revenue Distribution Guidelines: Revision 35* (Jan. 1, 2025), [sco.ca.gov/Files-ARD-Local/guidelines\\_rev\\_35.pdf](https://sco.ca.gov/Files-ARD-Local/guidelines_rev_35.pdf).

**Figure 6**



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

The Legislature has passed laws and the courts have used strategies to reduce the burden associated with the high cost of court-ordered debt. These strategies have reduced the amount of court-ordered debt owed and increased the number of cases resolved by means other than payment. These noncash means are known as *adjustments*. An adjustment is any change in the total amount of court-ordered debt after the initial amount was ordered. Adjustments can include amnesty programs, canceling or reducing a bail or fine, ability-to-pay determinations, and community service instead of cash payment of fines.

During this reporting period, \$209 million in delinquent debt was adjusted, a 15.5 percent increase from the prior fiscal year. This increase might be because of AB 1186, which canceled outstanding restitution fines that were at least 10 years old as of January 1, 2025. AB 1186 is one of five laws passed since FY 2018–19 that provide relief to low-income individuals:

- AB 1869 and AB 177 removed 41 criminal administrative fees and costs, making any unpaid balance uncollectible;

- AB 199 lowered the maximum civil assessment from “up to \$300” to “up to \$100” and required courts to cancel unpaid balances;
- AB 2648 stopped the collection of the Emergency Medical Air Transportation as of December 31, 2023; and
- AB 1186 made unpaid adult and juvenile restitution fines uncollectible 10 years after they were imposed and stopped the imposition of restitution fines in juvenile cases, as of January 1, 2025.

The value of these removed fees, costs, civil assessments, penalties, and restitution fines has been reported as adjustments on the Collections Reporting Template (CRT) (see Appendix C). As of FY 2024–25, programs have reported a total of \$4.4 billion in adjustments related to the five aforementioned statutory changes.

AB 177, AB 1869, and AB 199 also include provisions for backfill revenue from the General Fund to make up for the loss of money from these policy changes. For FY 2024–25, the annual backfill amounts are \$110 million for the judicial branch and \$115 million for counties.

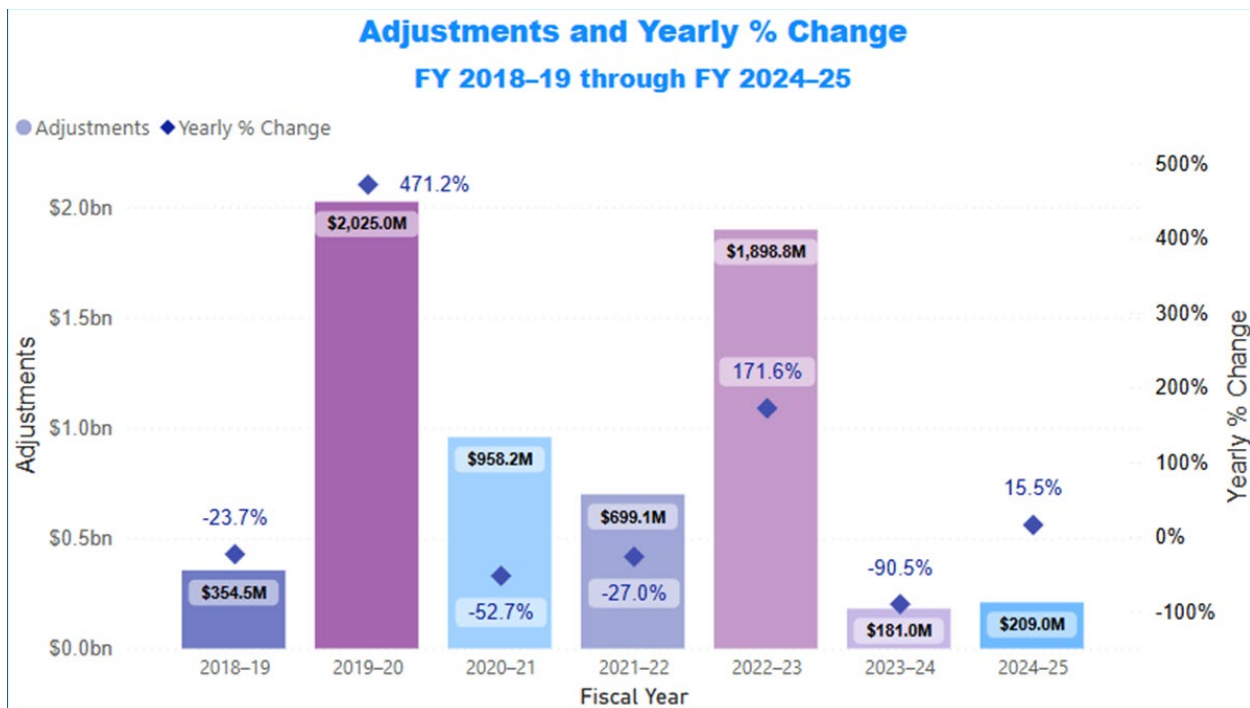
Programs continue to report limitations within their case management and accounting systems. Some examples of the reporting challenges include the following:

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

Over the past 13 years, \$9 billion has been resolved by means other than payment, including court-ordered reductions to fine amounts through an ATP determination. Figure 7 shows adjustments for the last seven fiscal years, which total \$6.3 billion.



**Figure 7**



### **Item 3—Uncollectible debt: discharge from accountability**

There is a difference between delinquent court-ordered debt that is collectible and debt that is unlikely to be collected. Collectible debt is when reasonable efforts may result in payment. Debt is unlikely to be collected if it is too old, if it is difficult to locate the debtor, or if the outstanding balance is too small to justify the cost of collection efforts. Collections programs are authorized under Government Code sections 25257–25259.95 to discharge delinquent debt from accountability if certain conditions are met.<sup>18</sup> The programs recognize 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 paying the unpaid court-ordered debt balance. However, it relieves collections programs from having to actively pursue collection efforts. Training is provided annually by Judicial Council staff to the courts and counties about 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 known as the “residual effect.” To address this, the adoption of an updated discharge framework that provides clear guidelines is recommended to ensure that the outstanding debt balance better reflects the amount of collectible debt.

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

For FY 2024–25, 29 court and county collections programs discharged \$161.6 million, which represents a 49 percent decrease from the prior fiscal year. The decrease may be attributed to the programs’ clearing of accumulated inventory through the discharge process in previous years. For programs that discharge debt regularly, the amount of debt that is eligible for discharge on an annual basis is much lower than for programs discharging debt for the first time. Fiscal year 2024–25, unlike many previous years, did not have any programs discharging debt for the first time.

Over the past 13 years, \$3 billion has been discharged from accountability. Figure 8 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 \$833.5 million, or 15.3 percent of the \$5.4 billion statewide outstanding balance.

**Figure 8**

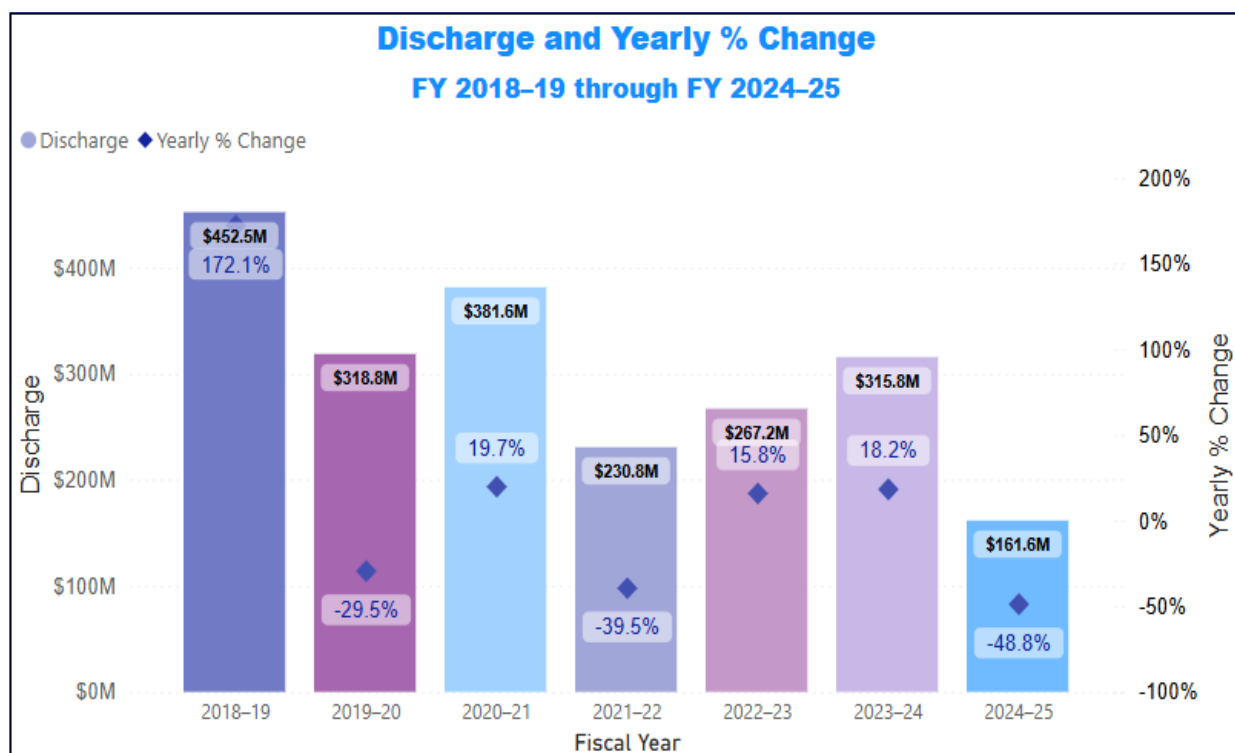
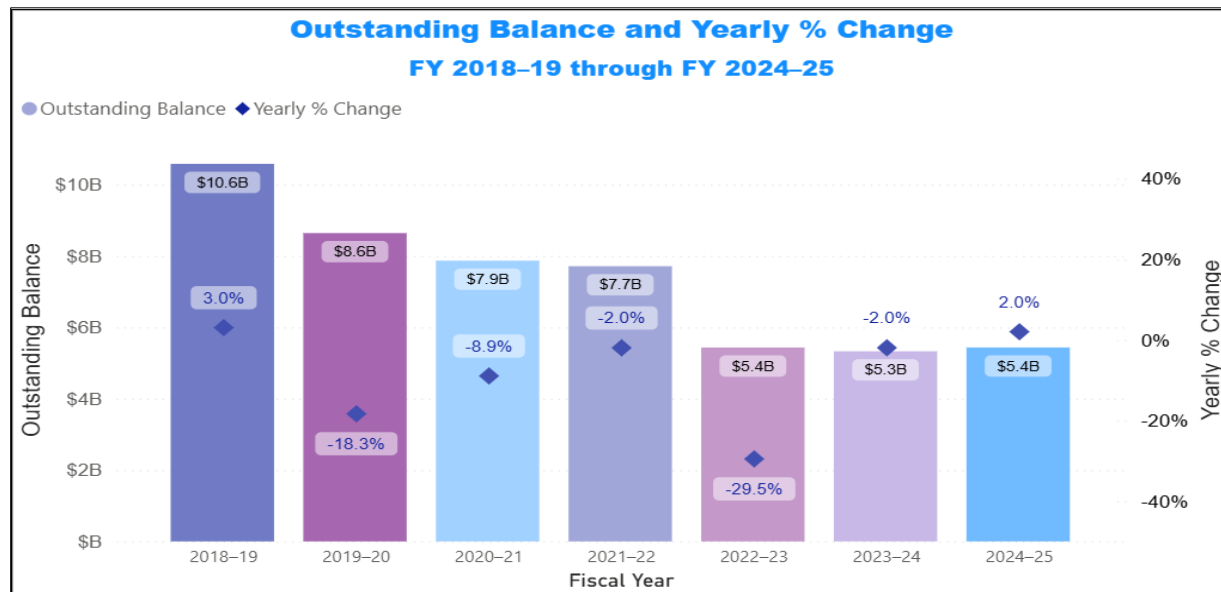


Table 2 shows the actual number of collections programs that used the discharge process in each fiscal year. Not all programs that have a discharge process use it every year based on the status of their outstanding debt. As mentioned earlier, the decrease in average discharge may be attributed to the programs’ clearing of accumulated inventory through the discharge process in previous years.

**Table 2**

Reporting Period:	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24	2024–25
No. of Programs	19	17	23	23	25	28	29
Average Discharge (in millions)	\$23.8	\$18.8	\$16.6	\$10.0	\$10.7	\$11.3	\$5.6

Figure 9 shows the total unpaid court-ordered debt for the past seven fiscal years and how it has changed each year. In FY 2024–25, the total unpaid balance was \$5.4 billion, which is a 2 percent increase from the prior fiscal year. This increase could be due to less debt being written off as uncollectible through the discharge process. Discharging debt helps show a clearer picture of what can actually be collected; along with collected payments and adjustments, it lowers the unpaid amount. This is the first time in six years that the total unpaid balance has gone up. However, it is still 49 percent less than the peak \$10.6 billion in FY 2018–19.

**Figure 9**

#### **Item 4—Description of collections activities used**

Penal Code section 1463.007 allows court and county programs to recover the costs of running a comprehensive collections program. To be eligible to claim these costs, the programs must use at least 10 out of 16 authorized activities designed to enhance collection efforts. Since FY 2012–13, all 58 programs have consistently met the minimum number of activities needed 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 “Collection Activities” worksheet of the CRT (see Appendix C).

A group of experts from courts and counties reviewed the reporting requirements and recommended combining the 16 authorized activities into nine categories, starting with the FY 2017–18 reporting period. Additionally, the CRT was reformatted to capture the newly required data elements outlined in Government Code section 68514.

Collections programs reporting on data elements outlined in Government Code section 68514(a) and (b) had not been required before, and case management and accounting systems were not set up to track collections information by collection activity. Examples of collection activities include contacting the debtor by mail and telephone, using skip tracing services to locate debtors, and contracting with third-party programs such as the Franchise Tax Board and private agencies. While some collections programs have developed methods to calculate or estimate totals by activity, the reported values may not accurately link revenue to specific collection activities.

Since FY 2017–18, when the current CRT was introduced, many collections programs have reported difficulties in tracking, reconciling, and reporting complete and accurate collections information by activity as required by Government Code section 68514. According to the programs, it is common practice to use multiple activities at the same time, making it extremely difficult to attribute revenue collected, costs, and case count to a single collection activity.

As previously reported to the Legislature and the Department of Finance, several collections programs cannot provide the required information because of limitations within their case management and accounting systems. The challenges in reporting required information prompted review of the reporting requirements.

### **Collections Working Group**

In August 2024, a group of interested stakeholders from courts and counties came together to look at and suggest changes to policies, procedures, and laws related to collections. Their goal was to improve how court-ordered debt is collected, reported, and distributed. The group includes members from 14 court and county collection entities, such as the Superior Courts of Alpine, Amador, Kern, Los Angeles, Mendocino, Orange, and San Bernardino Counties, and the Counties of Lake, Orange, Sacramento, San Bernardino, San Diego, Sonoma, and Stanislaus.

On March 14, 2025, the Judicial Branch Budget Committee reviewed the group’s suggestions for changing the laws to make it clearer and easier to perform approved collection activities.<sup>19</sup> The committee also agreed to share the proposed changes with the public for feedback.<sup>20</sup>

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<sup>19</sup> Judicial Branch Budget Committee meeting (Mar. 14, 2025), [courts.ca.gov/system/files/file/jbbc-20250314-materials.pdf](https://courts.ca.gov/system/files/file/jbbc-20250314-materials.pdf).

<sup>20</sup> Invitation to Comment: *Judicial Council–Sponsored Legislation: Amendments to Collections-Related Statutes*, [courts.ca.gov/system/files/itc/leg25-02.pdf](https://courts.ca.gov/system/files/itc/leg25-02.pdf).

Next year's report will include an update on the progress of the group's recommendations and implementation plan.

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

As stated above, beginning in FY 2017–18, the 16 collections activities were grouped into similar categories to simplify reporting requirements. While some programs have developed different methods to report required data, others are not able to do so because of limitations within case management systems. Based on feedback from the programs, information can only be reported on certain collection activities. As mentioned above, to obtain consistent information from all programs the working group recommended consolidation of the nine categories to four. The proposed four categories 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: the private agencies and two FTB programs.

A total of 4.1 million collections activities were used to collect \$232.1 million in FY 2024–25, with reported administrative costs of \$61 million. Multiple collections activities—for example, a telephone call, a mailed delinquency notice, and follow-up by a private vendor—may have been used to collect a single delinquent debt. Therefore, the 4.1 million for collections activities is much higher than the actual number of delinquent accounts.

Because some programs cannot provide the requested information due to limitations within case management and accounting systems, data reported on the Collection Activities worksheet may 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 collection activity can be found in Appendix A.

#### **Item 8—Percentage of fines or fees in default**

Individuals may set up a payment plan to pay off court-ordered debt. Any court-ordered debt is considered in default if payments are not made according to the plan's schedule. If payments are missed or the plan is not renewed at the end of the fiscal year, the unpaid balance is used to calculate the default rate. For FY 2024–25, 43 percent of fines and fees are in default, down from about 45 percent the prior fiscal year.

#### **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 Appendix D).

The *Collections Best Practices* include several strategies to improve the collection of delinquent court-ordered debt. These strategies involve using written declarations for trial when appropriate, using FTB's collections programs, and contracting third-party collections vendors for their services.

In FY 2024–25, 48 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. The working group recommends amendments to the current practices; two were combined and others were updated to reflect current activities.

### **Item 9—Performance measures and benchmarks**

In FY 2008–09, performance measures and benchmarks were created to evaluate how well collections programs are performing. In FY 2017–18, changes in the law prompted the Judicial Council to hire a consultant to update the metrics to align with the new reporting requirements.

In May 2022, the Judicial Council approved seven collections metrics (see Appendix B) that are based on the information reported on the CRT, making it easier for programs to use them without changing their systems too much. These measures help us understand how well programs are doing, how cases are resolved, and how much it costs to collect court-ordered debt.

Four of these metrics show how well collections programs are working: Collector Effective Index, First-Year Resolution Rate, Spend Efficiency Score, and the Cost to Referral Ratio. The Risk Monitor, Discharge Score, and Adjustment Score give extra information to better understand each program’s performance.

The metrics do not have specified benchmarks, but an average value for each metric is displayed on the program’s dashboard showing how well programs are doing compared to similar programs in their cluster (see Appendix B). The current four-cluster model is based on 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 courts, with two AJPs, make up cluster 1 courts. The other three clusters were created based on natural jumps in the total number of AJPs.

The dashboards let each collections program see and compare its performance with similar programs. This approach helps programs of similar sizes work together to solve problems and find ways to improve. The dashboard is part of each program’s *Summary of Collections Reporting Template for Fiscal Year 2024–25 by Program* (see Appendix A). The statewide dashboard provides an overall summary of how well all reporting programs are doing (see Appendix E).

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.<sup>21</sup>

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<sup>21</sup> California Courts, “Collections Resources” (see videos listed under Performance Metrics and Collections Best Practices), [courts.ca.gov/partners/455.htm](https://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>.

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

The Judicial Council, in collaboration with various partners, is focused on continuous improvement in the collection, distribution, and reporting of court-ordered debt.

During this reporting period, the Judicial Council completed the following activities to improve statewide collections, distribution, and reporting practices, and reduce outstanding court-ordered debt:

- Provided statewide training on revenue distribution in collaboration with the State Controller’s Office and the FTB. In January 2025, a session was offered to provide updates on new laws affecting criminal fines, fees, and penalties. In May 2025, webinars were offered over three days on various collections and distribution topics, including beginning and advanced revenue distribution. The materials and recorded presentations are available on the Judicial Council’s public website.<sup>22</sup>
- Offered web-based training on how to complete the CRT and interpret the metrics, to assist collections programs with reporting requirements in June 2025; it was attended by 51 collections programs. For the fifth consecutive year, the 58 collections programs were provided a prefilled CRT, which is intended to improve accuracy and reduce errors caused by incomplete or missing data.
- Continued outreach to court and county staff, providing information and updates on legislation affecting collection and distribution efforts in the form of Frequently Asked Questions and memos.
- Worked with collections partners, 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-solving, 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 partner and share knowledge about the collection of court-ordered debt as well as the local and state distribution of the collected revenue.

### **Third-Party Collections Entities**

Courts and counties can hire third-party collections entities to help collect delinquent court-ordered debt. This is useful for programs that have limited resources or need to focus on other important court functions. Third-party vendors are more experienced at handling hard-to-collect

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<sup>22</sup> California Courts, “Revenue Distribution Information & Training,” [courts.ca.gov/revenue-distribution.htm](https://courts.ca.gov/revenue-distribution.htm).

cases, so collections programs can concentrate on collecting more recent debt that are easier and cheaper 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 to collect unpaid court-ordered debt, such as taking money from people’s wages and bank accounts, or taking their property to pay off the debt.<sup>23</sup>
  - IIC Program—This program takes money from California tax returns and lottery winnings and uses it to pay off court-ordered debt.<sup>24</sup>
- **Intrabranh 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, 12 companies were chosen through a competitive process to provide collections services statewide. In 2023, one private agency ended its contract and four companies merged into one. In January 2024, seven private agencies extended their contracts for five more years until December 31, 2028.

Individual courts and counties can choose their preferred vendors and independently negotiate contracts with one or more of the seven private agencies. Programs with many delinquent accounts might use multiple vendors. Collection commission rates vary. Forty-one of 58 collections programs used at least one private vendor during the reporting period—3 fewer than last year’s 44. For a list of statewide master agreements, see Collections LPA Master Agreements and Amendments at [courts.ca.gov/procurementservices.htm](https://courts.ca.gov/procurementservices.htm).

## Conclusion

In FY 2024–25, the collections programs collected \$912.6 million. This amount includes \$653.7 million from nondelinquent and \$258.9 million from delinquent accounts. The total is 2 percent higher than the \$894.6 million collected in the prior fiscal year. Revenue from nondelinquent accounts increased by 3.1 percent, while revenue from delinquent accounts decreased by 0.8 percent. The small decrease in revenue from delinquent accounts is consistent with the anticipated long-term trend of declining revenue and the continued effort to increase

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<sup>23</sup> See State of Cal., Franchise Tax Board, “Court-ordered debt collections,” [ftb.ca.gov/pay/collections/court-ordered-debt/index.html](https://ftb.ca.gov/pay/collections/court-ordered-debt/index.html).

<sup>24</sup> See State of Cal., Franchise Tax Board, “Interagency intercept,” [ftb.ca.gov/pay/collections/interagency-intercept/index.html](https://ftb.ca.gov/pay/collections/interagency-intercept/index.html).



resolution of court-ordered debt by noncash means. The decline in revenue was matched by an increase in the value of reported adjustments.

Programs reported \$209 million in court-ordered debt resolved by means other than payment, such as through court-ordered waiver, dismissal, alternative sentence, or ATP determination. Additionally, a total of \$161.6 million in uncollectible court-ordered debt was discharged from accountability, which is a 49 percent drop from the prior fiscal year.

At the end of fiscal year 2024–25, the total outstanding delinquent debt balance was \$5.4 billion, representing a 2 percent increase from the prior year. This marks the first rise in the balance in six years, breaking a long trend of steady declines. The increase may be attributed to less debt being discharged as uncollectible, leaving more obligations on the books. Despite this slight increase, the overall balance remains significantly lower than historical levels—specifically, it is still 49 percent below the peak of \$10.6 billion reported in fiscal year 2018–19.

Since FY 2008–09, collections programs have collected a total of \$23.6 billion in court-ordered debt, with \$14.6 billion from nondelinquent and \$9 billion from delinquent accounts. Additionally, since data became available in FY 2012–13, \$9 billion has been resolved by means other than payment, such as court-ordered reductions to fine amounts through an ATP determination, and \$3 billion discharged from accountability.

The programs have provided collections information based on the data available from their systems. Courts and counties are working to improve performance by following best practices, implementing new strategies, and making their operations more efficient. However, many programs still face challenges in tracking and reporting accurate collections information because of systems limitations. As programs change to new systems or to third-party collecting entities, accounting discrepancies will be corrected with revised data. These factors affect the reported information and should be considered when assessing the overall success of the collections programs statewide.

## **Appendixes**

1. Appendix A: *Summary of Collections Reporting Template for Fiscal Year 2024–25 by Program*
2. Appendix B: *Judicial Council–Approved Collections Performance Metrics and Performance Measures Reference Guide*
3. Appendix C: Collections Reporting Template
4. Appendix D: *Judicial Council–Approved Collections Best Practices (2024)*
5. Appendix E: Statewide Program Dashboard

## **APPENDIX A:**

### Summary of Collections Reporting Template for Fiscal Year 2024–25 by Program

# Alameda: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Alameda collections program, the private agency and Franchise Tax Board's Court-Ordered Debt (FTB-COD) program collections are up slightly over prior year while the FTB's Interagency Intercept Collections (IIC) program numbers are down over \$1 million. An estimated \$24 million was discharged from accountability in the fiscal year. The program reported that \$1.5 million of the adjustments were the result of implementing Assembly Bill 1186.

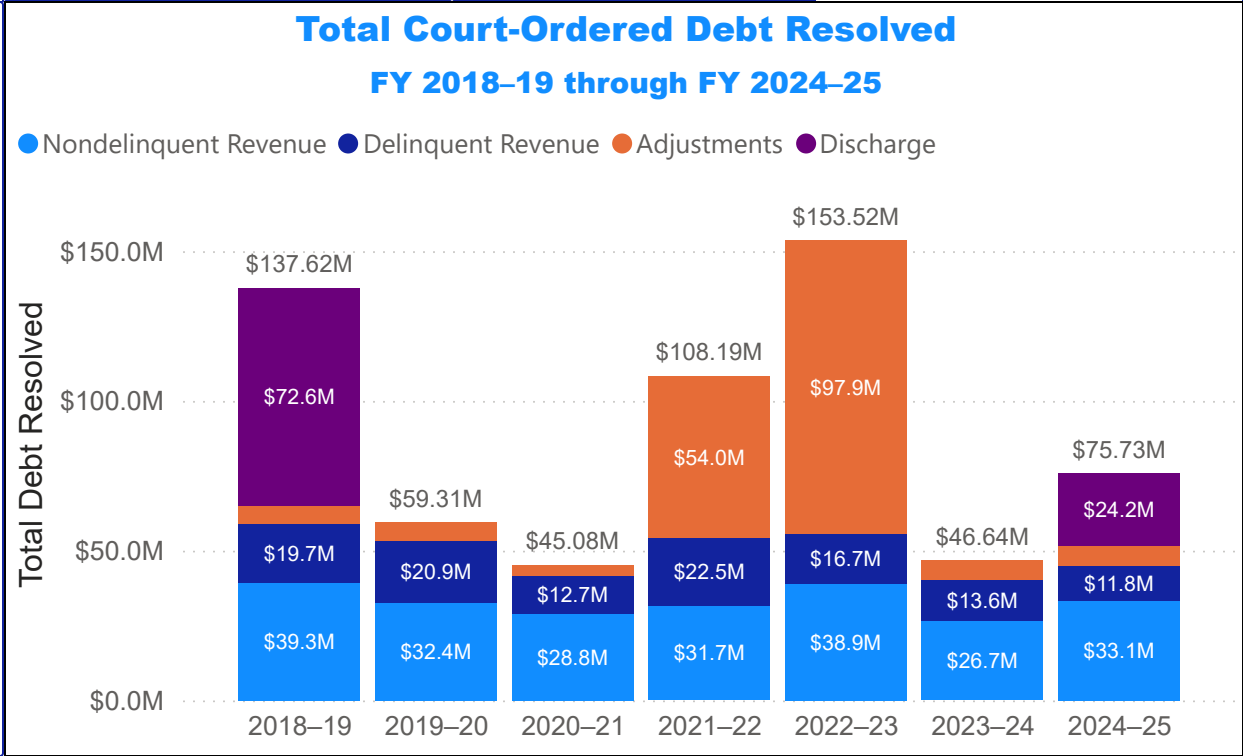
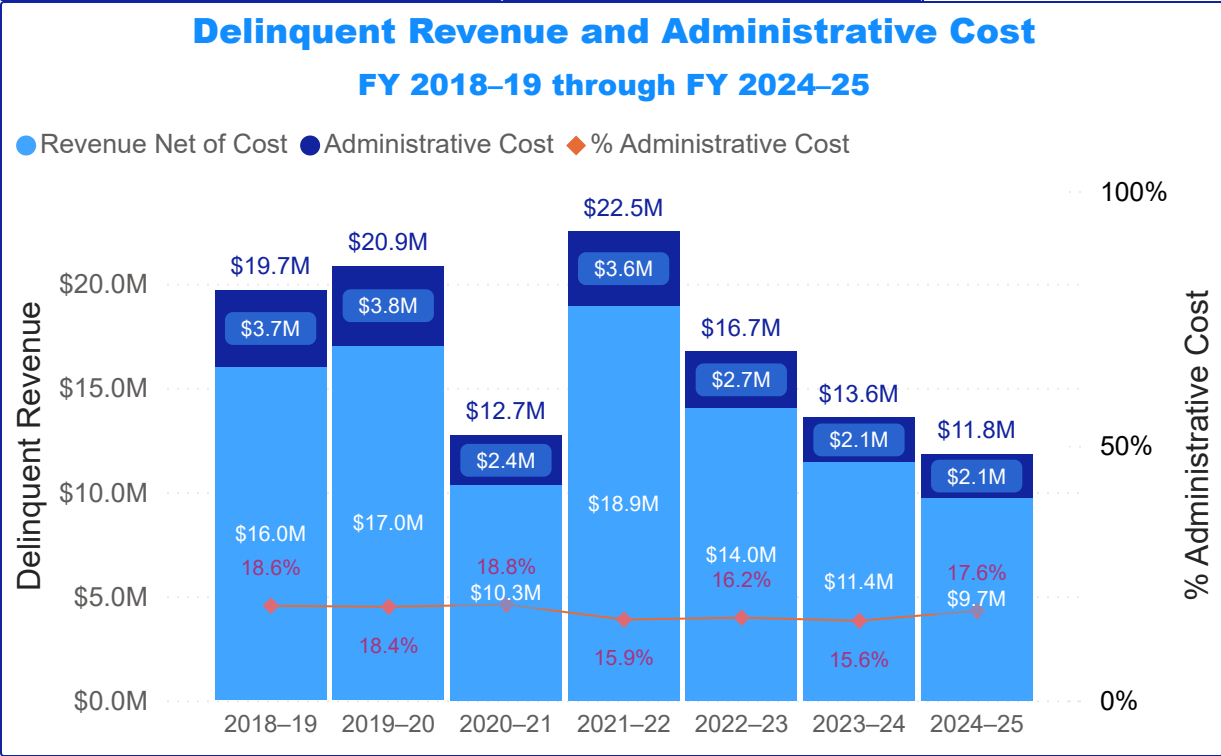
The FTB-COD program is unable to report defaulted installment payment plans. The court was unable to claim costs for installment payments on ability-to-pay cases because of system challenges. Currently, the court is working on implementing a new traffic case management system and expects to recover operating costs in the future.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Alameda</div>	<div>Outstanding Balance</div> <div>\$186,033,608</div>	<div>Nondelinquent Revenue</div> <div>\$33,109,971</div>	<div>Delinquent Revenue</div> <div>\$11,803,704</div>	<div>Administrative Cost</div> <div>\$2,076,474</div>	<div>Adjustments</div> <div>\$6,659,845</div>	<div>Discharge</div> <div>\$24,160,279</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>4</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.150.23</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.550.42</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>29.1344.62</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>105.6616.30</div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div><div>Score</div><div>Cluster Average</div></div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div><div>Score</div><div>Cluster Average</div></div>	<div>Spend Efficiency Score</div> <div>PeriodProgramCurrentScoreCluster AveragePriorScoreCluster AverageCombinedScoreCluster Average</div> <div><div>County</div><div>0.15</div><div>0.81</div><div>0.27</div><div>0.76</div><div>0.22</div><div>0.79</div></div> <div><div>Private Agency</div><div>0.30</div><div>0.23</div><div>0.57</div><div>0.33</div><div>0.45</div><div>0.28</div></div> <div><div>FTB-COD</div><div>0.08</div><div>0.12</div><div>0.19</div><div>0.21</div><div>0.15</div><div>0.20</div></div> <div><div>FTB-IIC</div><div>0.05</div><div>0.14</div><div>0.06</div><div>0.08</div><div>0.05</div><div>0.09</div></div>			
			<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
	<div>Best Practices Engaged</div> <div>21/21</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div><div>Current</div><div>0.08</div><div>0.23</div></div> <div><div>Prior</div><div>0.08</div><div>0.07</div></div> <div><div>Combined</div><div>0.08</div><div>0.09</div></div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div><div>Current</div><div>5.11</div><div>25.59</div></div> <div><div>Prior</div><div>2.80</div><div>5.63</div></div> <div><div>Combined</div><div>3.16</div><div>8.14</div></div>	<div>Performance Metrics Key</div> <div><div>Positive</div><div>Needs Improvement</div><div>No Data</div></div>		
<div>Population</div> <div>1,662,482</div> <div>Judges</div> <div>73</div> <div>Commissioners</div> <div>10.00</div>						

Court Alameda	Default Rate			No. of People Served 304,867	No. of Nondelinquent Cases With Payments 116,996	No. of Delinquent Cases Reported 656,157	No. of Delinquent Cases With Payments 53,963
	Current	Prior	Combined				
	37%	45%	42%				



Annual Financial Report by Program and Period								
Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	\$923,650	\$1,074,932	\$136,516	\$294,972	\$543,035	\$2,640,330	-	-
Private Agency	\$497,022	\$624,924	\$149,695	\$355,165	\$546,460	\$6,986	-	\$24,160,279
FTB-COD	\$2,679,530	\$4,302,993	\$221,096	\$826,354	\$5,737	\$2,917,297	-	-
FTB-IIC	\$379,271	\$1,321,383	\$18,000	\$74,675	-	-	-	-
Intrabranch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$4,479,472	\$7,324,232	\$525,308	\$1,551,166	\$1,095,232	\$5,564,613	-	\$24,160,279

Delinquent Collections Activity			
Category	Revenue	No. of Cases	Cost
1 - Telephone	\$1,998,582	194,053	\$431,488
2 - Written Notice(s)	-	-	-
3 - Lobby/Counter	-	22,223	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$6,982,522	27,551	\$1,047,451
6 - FTB-IIC	\$1,700,654	5,749	\$92,675
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$1,121,946	26,489	\$504,860
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$11,803,704	276,065	\$2,076,474

# Alpine: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Alpine collections program, adjustments included \$5,745 in fees and assessments eliminated by legislation in recent years. The court has signed an agreement with the Franchise Tax Board (FTB) on April 18, 2025, and delinquent cases will be uploaded after the first of the year.

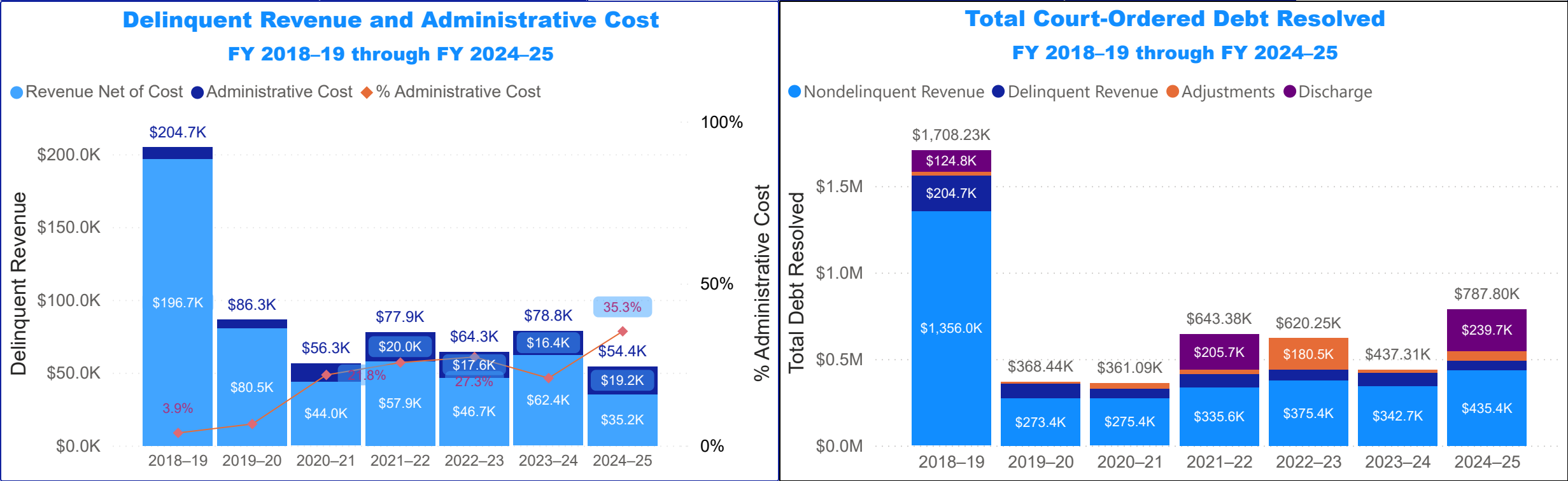
The program reported that \$6,995 of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Alpine</div>	<div>Outstanding Balance</div> <div>\$399,631</div>	<div>Nondelinquent Revenue</div> <div>\$435,438</div>	<div>Delinquent Revenue</div> <div>\$54,395</div>	<div>Administrative Cost</div> <div>\$19,182</div>	<div>Adjustments</div> <div>\$58,257</div>	<div>Discharge</div> <div>\$239,712</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>1</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.330.06</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.200.51</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>77.4730.44</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>318.771.81</div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.370.070.120.05</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>28.998.699.548.78</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AveragePriorScoreCluster AverageCombinedScoreCluster Average</div> <div>Court0.270.390.670.280.350.34</div>			
			<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
<div>Population</div> <div>1,177</div> <div>Judges</div> <div>2</div> <div>Commissioners</div> <div>0.30</div>	<div>Best Practices Engaged</div> <div>17/21</div>	<div>Collections Activities Performed</div> <div>10/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.370.07</div> <div>Prior0.050.12</div> <div>Combined0.160.10</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current28.998.69</div> <div>Prior9.548.78</div> <div>Combined15.978.74</div>	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>	

Court Alpine	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 1,550	No. of Delinquent Cases Reported 1,201	No. of Delinquent Cases With Payments 187
	Current	Prior	Combined				
	36%	86%	55%				





# Amador: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Amador collections program, Ventura Court continues to do outside collections. Total case amount of \$42,874 is victim restitution. The Court does not consider Victim Restitution cases to be delinquent. The ability-to-pay (ATP) online delinquent case balances are up due to a full reporting year of being implemented. The ATP in-person nondelinquent cases are higher than the delinquent in-person cases, the reporting shows. Ventura reimplemented Franchise Tax Board Interagency Intercept (FTB-IIC). The collections revenue numbers are closer to normal this reporting period. Assembly Bill 1186 has not been discharged at this time as the case management system is currently working on a mass discharge implementation from the vendor.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Amador</div>	<div>Outstanding Balance</div> <div>\$12,010,998</div>	<div>Nondelinquent Revenue</div> <div>\$885,939</div>	<div>Delinquent Revenue</div> <div>\$299,981</div>	<div>Administrative Cost</div> <div>\$74,996</div>	<div>Adjustments</div> <div>\$331,521</div>	<div>Discharge</div> <div>\$0</div>	
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>1</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div><div>0.07</div>0.06</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div><div>0.42</div>0.51</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div><div>26.22</div>30.44</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div><div>0.00</div>1.81</div>		
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div><div>0.14</div><div>0.07</div><div>0.12</div><div>0.09</div></div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div><div>7.46</div><div>8.69</div><div>6.03</div><div>8.78</div></div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AveragePriorScoreCluster AverageCombinedScoreCluster Average</div> <div><div>FTB-IIC</div><div>0.25</div><div>0.08</div><div></div><div>0.13</div><div>0.25</div><div>0.11</div></div> <div><div>Intrabranch</div><div>0.25</div><div>0.25</div><div>0.25</div><div>0.25</div><div>0.25</div><div>0.25</div></div>				
	<div>Population</div> <div>39,563</div> <div>Judges</div> <div>2</div> <div>Commissioners</div> <div>1.00</div>						
	<div>Best Practices Engaged</div> <div>20/21</div>					<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>	
<div>Collections Activities Performed</div> <div>10/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div><div>Current</div><div>0.14</div><div>0.07</div></div> <div><div>Prior</div><div>0.09</div><div>0.12</div></div> <div><div>Combined</div><div>0.10</div><div>0.10</div></div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div><div>Current</div><div>7.46</div><div>8.69</div></div> <div><div>Prior</div><div>6.03</div><div>8.78</div></div> <div><div>Combined</div><div>6.25</div><div>8.74</div></div>	<div>Performance Metrics Key</div> <div><div>Positive</div><div>Needs Improvement</div><div>No Data</div></div>				



# **Butte: Summary of Collections Reporting Template Fiscal Year 2024–25**

## **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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## **Performance**

According to the Butte collections program, in prior years the court's reporting capabilities were limited due to installment agreements being inaccessible on any scale other than individual. This year, working with their case management system (CMS), the court is able to report on the value of cases on installment agreements and corresponding default balances. Additionally, the court's collections are typically captured in a short time-frame as the court issues a 20-day notice once an account is 60-days past due. After the 20-day notice expires, the case is referred to the county for enhanced collections, reducing the court's delinquent case inventory at the end of the fiscal year.

The county's current collections system is unable to differentiate revenue, adjustments, and costs by period and has split the totals equally between current and prior periods. Additionally, because of the county's collections system reporting limitations, the number of payments received on specific cases cannot be differentiated from total payments made on all accounts in a given time period, nor the value of cases on installment agreements. The county has a signed contract with AVENU to upgrade to a new collections system (REVQ+) with an anticipated implementation date of January 1, 2026. This new software system will provide more robust and detail oriented reporting capabilities. The county intends to return to an annual discharge from accountability process once this new software is fully operational.

The court's current process for obtaining information related to the online ability-to-pay program involves manually inspecting each case (900+) as the system has limitations in reporting bulk financial and payment plan information. The court is in the process of working with case management systems vendor (Tyler) to enhance reporting capabilities, specifically for the ability-to-pay online process to ensure accuracy and reduce manual calculations.

County program costs of \$930,144 include all operational expenses incurred by the county to administer the comprehensive collections program. These costs exclude any payments made directly to the Franchise Tax Board's Court-Ordered Debt (FTB-COD) program, private collection agency, or the FTB's Interagency Intercept Collections (IIC) program. Operational costs include, county overhead, staffing, and collections software. Although the county facilitates activities associated with FTB-COD, private agency, and FTB-IIC programs, the direct fees or commissions paid to those entities are not part of the \$930,144. However, the county's own staff time and overhead to coordinate and support those activities are included within the county's total program

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

## **Butte: Summary of Collections Reporting Template Fiscal Year 2024–25**

costs. Because of limited reporting capabilities the county cannot allocate operational costs specific to FTB-COD, private agency, and FTB-IIC. Total county revenue collected across all programs was \$1,759,560. The programs reported that \$8,595 of the adjustments were the result of implementing Assembly Bill 1186.

<div>Court</div> <div>Butte</div>	<div>Outstanding Balance</div> <div>\$89,358,922</div>	<div>Nondelinquent Revenue</div> <div>\$3,253,131</div>	<div>Delinquent Revenue</div> <div>\$2,279,499</div>	<div>Administrative Cost</div> <div>\$1,172,860</div>	<div>Adjustments</div> <div>\$342,699</div>	<div>Discharge</div> <div>\$0</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>2</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.070.09</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.740.63</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>3.7321.56</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>0.0067.44</div>	
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div>0.15</div> <div>0.120.12</div> <div>0.06</div> <div>0.01</div> <div>Score</div> <div>CurrentPrior</div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div>20.00</div> <div>22.8812.08</div> <div>7.545.44</div> <div>Score</div> <div>CurrentPrior</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>Court0.250.270.000.250.190.25</div> <div>County2.630.652.630.232.630.34</div> <div>Private Agency0.140.140.140.100.140.10</div> <div>FTB-COD0.150.150.150.160.150.16</div> <div>FTB-IIC0.010.030.010.060.010.06</div>			
	<div>Population</div> <div>207,525</div> <div>Judges</div> <div>11</div> <div>Commissioners</div> <div>2.00</div>	<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>				
<div>Best Practices Engaged</div> <div>20/21</div>						
<div>Collections Activities Performed</div> <div>14/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.060.12</div> <div>Prior0.010.12</div> <div>Combined0.020.12</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current22.8812.08</div> <div>Prior7.545.44</div> <div>Combined11.826.75</div>	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			



# Calaveras: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Calaveras collections program, corrections were made to the beginning balances of the private collection agency and the Franchise Tax Board’s Court-Ordered Debt (COD) program, as follows: the private agency was reduced from \$10,436,667 to \$6,437,381, while COD was reduced from \$4,245,263 to \$945,424. The court is incurring costs by overseeing referral of delinquent collections and manually processing payments received by the private collection agency. The Court is also still manually processing payments received from our outside collection agency. Due to reporting limitations the program is unable to report complete revenue information for cases with ability-to-pay determinations as well as victim restitution information.

The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program’s case management or accounting systems.







# Colusa: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Colusa collections program, despite its best efforts, the program saw a slight decline in collection revenue this year. The program implemented text message payment reminders, or E-Notifications, on all applicable cases which had positive results. There was an increase in the number of cases making payments, and more litigants contacting the office. The collection department continues to move in the right direction. The program reported as much information as the case management system will allow, and have created manual processes for the remaining information. It will continue to report as much information as possible.

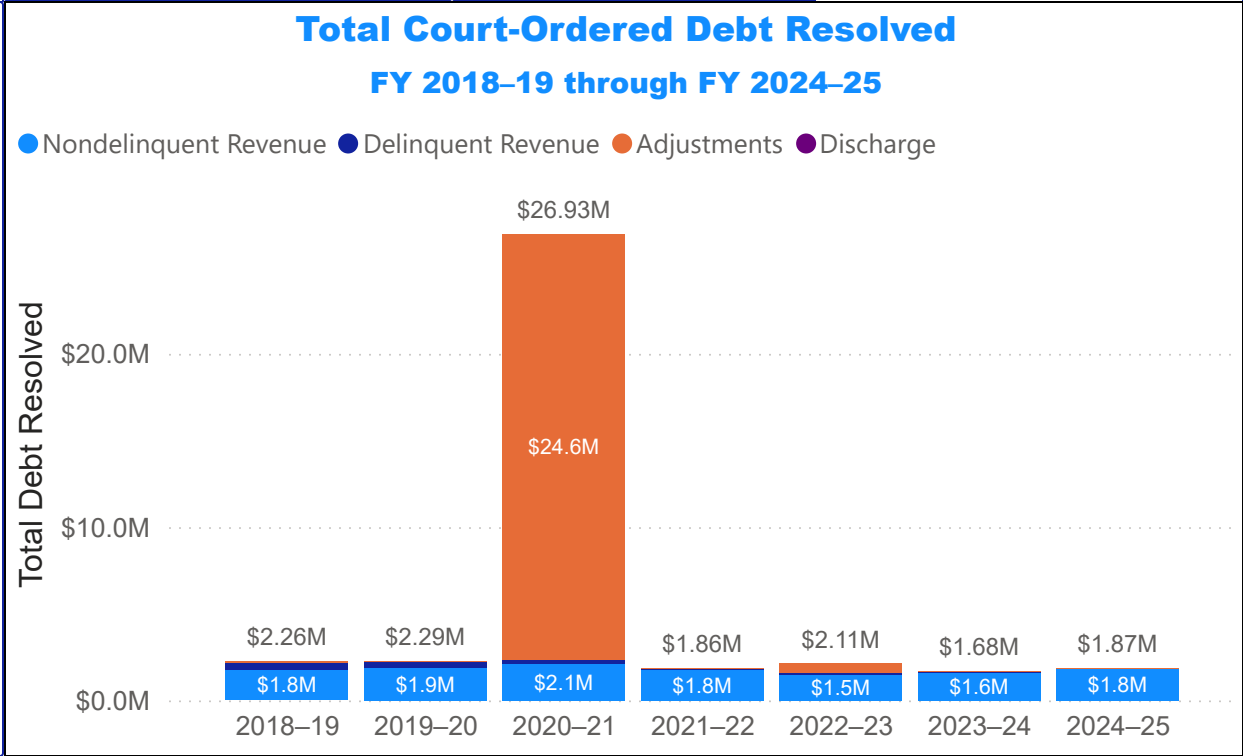
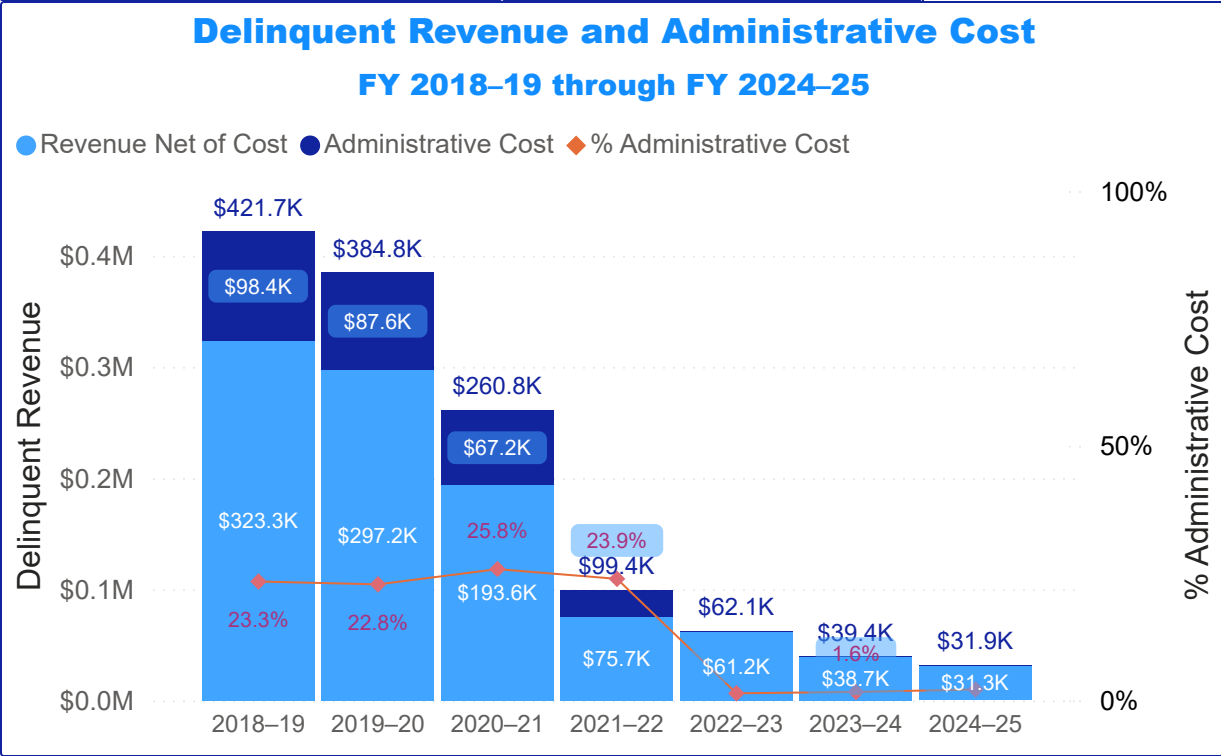
The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program’s case management or accounting systems.

<div>Court</div> <div>Colusa</div>	<div>Outstanding Balance</div> <div>\$7,565,750</div>	<div>Nondelinquent Revenue</div> <div>\$1,811,718</div>	<div>Delinquent Revenue</div> <div>\$31,935</div>	<div>Administrative Cost</div> <div>\$678</div>	<div>Adjustments</div> <div>\$23,495</div>	<div>Discharge</div> <div>\$0</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>1</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.110.06</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.020.51</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>3.0830.44</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>0.001.81</div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.090.070.12</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>0.880.088.698.78</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AveragePriorScoreCluster AverageCombinedScoreCluster Average</div> <div>Court0.020.390.020.280.020.34</div>			
	<div>Population</div> <div>22,026</div> <div>Judges</div> <div>2</div> <div>Commissioners</div> <div>0.30</div>			<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>		
	<div>Best Practices Engaged</div> <div>19/21</div>					
<div>Collections Activities Performed</div> <div>11/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.090.07</div> <div>Prior0.020.12</div> <div>Combined0.020.10</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current0.888.69</div> <div>Prior0.088.78</div> <div>Combined0.088.74</div>	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			

Court Colusa	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 5,309	No. of Delinquent Cases Reported 8,010	No. of Delinquent Cases With Payments 138
	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	\$3,963	\$27,972	\$84	\$594	\$4,173	\$19,322	\$0	\$0
County	-	-	-	-	-	-	-	-
Private Agency	-	-	-	-	-	-	-	-
FTB-COD	-	-	-	-	-	-	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intrabranch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$3,963	\$27,972	\$84	\$594	\$4,173	\$19,322	\$0	\$0

Delinquent Collections Activity			
Category	Revenue	No. of Cases	Cost
1 - Telephone	\$11,035	45	\$678
2 - Written Notice(s)	\$20,900	93	-
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	\$31,935	138	\$678

# Contra Costa: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Contra Costa collections program, delinquent collections continue to decline year-over-year. Collections decreased by \$2 million from \$9.3 million in FY 2023–24 to \$7.3 million in FY 2024–25. Specifically, there was a decline of approximately \$1 million in collections from the Franchise Tax Board's Court-Ordered Debt (FTB-COD) program and \$1 million in the FTB's Interagency Intercept Collections (IIC) program. Despite the addition of new referrals, the outstanding balance was reduced through various adjustments. The program reported that \$3 million of the adjustments were the result of implementing Assembly Bill 1186. Reductions granted on traffic fines through the *MyCitations* online program and the discharge of \$3.5 million in old uncollectible debt contributed to the outstanding debt balance drop of nearly \$3 million from prior year, to \$124.3 million.

The court compiled collections data for this report from multiple systems, including the private agency and the FTB. The court is unable to compile the number of cases for non-delinquent collections and court collections program. The FTB-COD program does not report installment agreement balances. The amount collected under category 2 reflects the total delinquent collections by the court. Although the court sends delinquent notices, generates internal reports, and accepts credit card and online payments, the system does not track payment by collection activity, therefore all court collections activity is reported under category 2. The costs associated with delinquent notices are reported under category 2. Court staff costs are reported under category 3. The court engaged private agency and FTB collections services in FY 2024–25 and relied on both to report their collections activities. Although the private agency and the FTB engaged in multiple activities (e.g., telephone calls, notices, internal reports, skip tracing, garnishments), collections information provided by both is reported under categories 5, 6, and 8 only.

The \$9.6 million in current period non-delinquent collections includes \$7.8 million forthwith payments collected by the court and \$1.8 million installment plan payments collected by the private agency on 3,925 court-ordered payment plans. The \$1.4 million in delinquent collections collected by the court is payments on cases in failure-to-appear, failure-to-pay, or failure-to-comply status made at the counter, by mail, or online.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Contra Costa</div>	<div>Outstanding Balance</div> <div>\$124,259,901</div>	<div>Nondelinquent Revenue</div> <div>\$9,578,461</div>	<div>Delinquent Revenue</div> <div>\$7,311,436</div>	<div>Administrative Cost</div> <div>\$1,247,725</div>	<div>Adjustments</div> <div>\$4,615,557</div>	<div>Discharge</div> <div>\$3,560,078</div>		
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>3</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.130.17</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>1.000.58</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>33.0326.94</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>25.4816.58</div>			
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div>0.300.270.150.140.06</div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div>20.0022.1617.024.823.88</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AveragePriorScoreCluster AverageCombinedScoreCluster Average</div> <div>Court0.170.350.340.170.34</div> <div>Private Agency0.270.190.530.360.33</div> <div>FTB-COD0.150.180.210.150.21</div> <div>FTB-IIC0.090.120.110.090.11</div>					
	<div>Population</div> <div>1,158,225</div> <div>Judges</div> <div>38</div> <div>Commissioners</div> <div>4.00</div>			<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>				
	<div>Best Practices Engaged</div> <div>18/21</div>							
<div>Collections Activities Performed</div> <div>12/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.150.27</div> <div>Prior0.140.06</div> <div>Combined0.140.08</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current17.0222.16</div> <div>Prior4.823.88</div> <div>Combined5.765.72</div>	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>					





# **Del Norte: Summary of Collections Reporting Template Fiscal Year 2024–25**

## **Program Overview**

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Del Norte County and the County of Del Norte. This report contains collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## **Performance**

According to the Del Norte collections program, the court remains dedicated to improving enhanced collections.

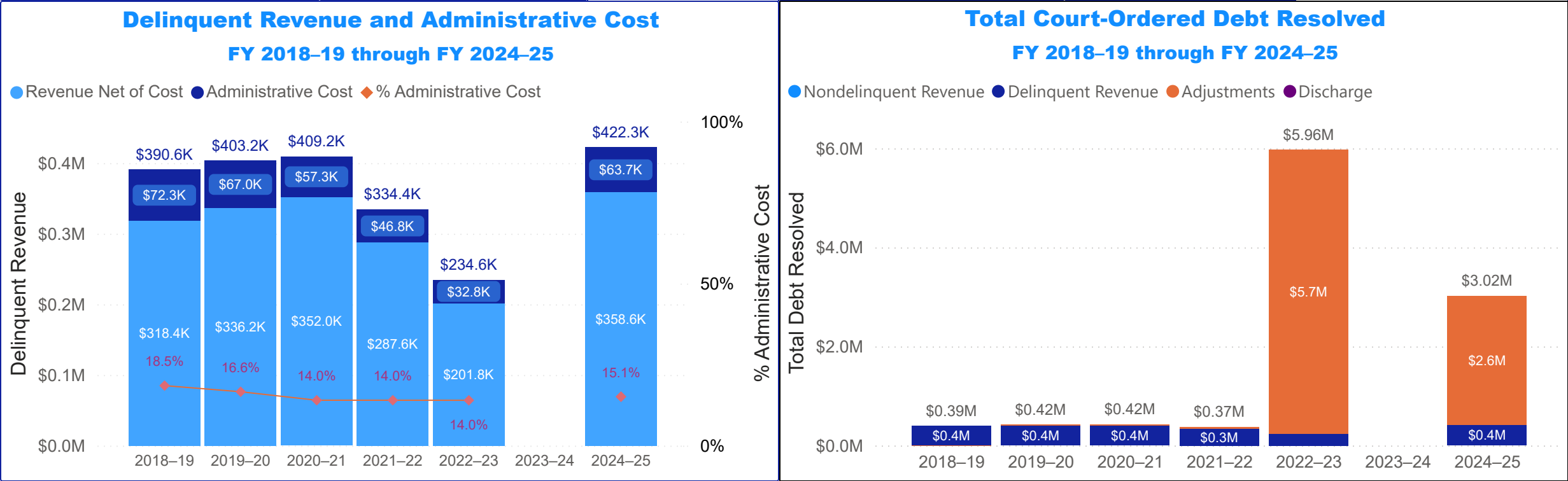
The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program’s case management or accounting systems.

<div>Court</div> <div>Del Norte</div>	<div>Outstanding Balance</div> <div>\$15,369,913</div>	<div>Nondelinquent Revenue</div> <div>Not Available</div>	<div>Delinquent Revenue</div> <div>\$422,336</div>	<div>Administrative Cost</div> <div>\$63,730</div>	<div>Adjustments</div> <div>\$2,600,600</div>	<div>Discharge</div> <div>\$0</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>1</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.020.06</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>1.000.51</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>141.3930.44</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>0.001.81</div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.050.070.12</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>1.978.698.78</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>Private Agency0.150.142.290.310.200.19</div> <div>FTB-COD0.150.160.150.180.150.17</div> <div>FTB-IIC0.070.080.070.130.070.11</div>			
	<div>Population</div> <div>26,544</div> <div>Judges</div> <div>2</div> <div>Commissioners</div> <div>0.80</div>					
	<div>Best Practices Engaged</div> <div>11/21</div>					
<div>Collections Activities Performed</div> <div>12/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.050.07</div> <div>Prior0.12</div> <div>Combined0.070.10</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current1.978.69</div> <div>Prior8.78</div> <div>Combined3.388.74</div>	<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
			<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			

Court	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				
	53%	51%	52%				
Del Norte				10,501	Not Available	18,860	1,373



Annual Financial Report by Program and Period								Delinquent Collections Activity				
Program	Revenue		Administrative Cost		Adjustments		Discharge		Category	Revenue	No. of Cases	Cost
	Current	Prior	Current	Prior	Current	Prior	Current	Prior				
Court	-	-	-	-	-	-	-	-	1 - Telephone	-	-	-
County	-	-	-	-	-	-	-	-	2 - Written Notice(s)	-	-	-
Private Agency	\$171,969	\$4,342	\$25,036	\$9,958	\$109,143	\$2,381,447	-	-	3 - Lobby/Counter	-	857	-
FTB-COD	\$55,273	\$90,182	\$8,291	\$13,527	-	\$110,010	-	-	4 - Skip Tracing	-	-	-
FTB-IIC	\$56,959	\$43,613	\$3,910	\$3,007	-	-	-	-	5 - FTB-COD	\$145,455	249	\$21,818
Intrabranch	-	-	-	-	-	-	-	-	6 - FTB-IIC	\$100,571	223	\$6,917
Other	-	-	-	-	-	-	-	-	7 - DL Hold/Suspension	-	-	-
Total	\$284,200	\$138,136	\$37,237	\$26,492	\$109,143	\$2,491,457	-	-	8 - Private Agency	\$176,310	223	\$34,994
									9 - Wage/Bank Garnishments & Liens	-	-	-
									Total	\$422,336	1,552	\$63,730

# El Dorado: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 for delinquent collections. This report contains collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the El Dorado collections program, the overall placements and revenue are down from prior year while adjustments are flat.

Most of this report is completed by the private agency (Linebarger). The remaining data came from the court's case management system, eCourt, from which the data is pulled and abstracted. After last year's CRT was submitted, several courts worked on a Statement of Work (SOW) with eCourt to pull the required data moving forward, but there hasn't been any traction. The court continues to manually pull the data from eCourt, which is time-consuming and comes with a higher risk of data errors.

The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill (AB) 1186. The private agency believes it is likely that the adjustments include cases affected by AB 1186, however, its reports are not segregated by adjustment type.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>El Dorado</div>	<div>Outstanding Balance</div> <div>\$28,840,959</div>	<div>Nondelinquent Revenue</div> <div>\$9,506,129</div>	<div>Delinquent Revenue</div> <div>\$1,460,345</div>	<div>Administrative Cost</div> <div>\$241,707</div>	<div>Adjustments</div> <div>\$808,828</div>	<div>Discharge</div> <div>\$0</div>	
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>2</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.110.09</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.200.63</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>26.0021.56</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>0.0067.44</div>		
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div><div>0.150.120.120.11</div></div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div><div>6.9712.085.065.44</div></div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AveragePriorScoreCluster AverageCombinedScoreCluster Average</div> <div>Private Agency0.360.140.250.100.260.10</div> <div>FTB-COD0.150.150.150.160.150.16</div> <div>FTB-IIC0.060.030.070.060.070.06</div>				
	<div>Population</div> <div>190,770</div> <div>Judges</div> <div>8</div> <div>Commissioners</div> <div>1.00</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.150.12</div> <div>Prior0.110.12</div> <div>Combined0.120.12</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current6.9712.08</div> <div>Prior5.065.44</div> <div>Combined5.286.75</div>	<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
	<div>Best Practices Engaged</div> <div>19/21</div>			<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			
<div>Collections Activities Performed</div> <div>14/16</div>							



# Fresno: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Fresno collections program, the beginning balance for Franchise Tax Board’s Court-Ordered Debt (FTB-COD) program was previously overstated at \$55.9 million. Based on FTB-COD’s June 2024 report, the beginning balance was updated to reflect the correct balance of \$21,310,903. The program reported that \$438,722 of the adjustments were the result of implementing Assembly Bill 1186. Also, under Proposition 64 (Health & Safety Code section 11361.8), 530 marijuana-related cases were adjusted, removing \$31,780.13 in unpaid fines.

In January 2025, the court discharged \$1,526,748 in uncollectible court-ordered debt under Government Code section 25259.7. The Revenue Collections Unit continues to work on improving collection efforts.

Currently, the program submits financial data as required by Government Code section 68514 using internal records and information from FTB-COD’s report. While some data fields are limited due to system constraints, the county is in the process of implementing a new collections system (REVQ) to improve reporting.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program’s case management or accounting systems.

<div>Court</div> <div>Fresno</div>	<div>Outstanding Balance</div> <div>\$401,998,185</div>	<div>Nondelinquent Revenue</div> <div>\$186,342</div>	<div>Delinquent Revenue</div> <div>\$3,632,676</div>	<div>Administrative Cost</div> <div>\$868,696</div>	<div>Adjustments</div> <div>\$4,495,201</div>	<div>Discharge</div> <div>\$1,530,283</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>3</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.050.17</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.990.58</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>10.3426.94</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>3.5216.58</div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.300.27</div> <div>0.20</div> <div>0.10</div> <div>0.00</div> <div>CurrentPrior</div> <div>0.040.02</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>20.0022.16</div> <div>10.00</div> <div>0.00</div> <div>CurrentPrior</div> <div>1.611.21</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>County0.640.311.220.461.140.39</div> <div>Private Agency0.120.19-2.840.530.340.33</div> <div>FTB-COD0.150.210.150.21</div> <div>FTB-IIC0.030.120.070.110.050.11</div>			
	<div>Population</div> <div>1,037,053</div> <div>Judges</div> <div>47</div> <div>Commissioners</div> <div>6.00</div>					
	<div>Best Practices Engaged</div> <div>21/21</div>					
<div>Collections Activities Performed</div> <div>15/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.040.27</div> <div>Prior0.020.06</div> <div>Combined0.020.08</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current1.6122.16</div> <div>Prior1.213.88</div> <div>Combined1.255.72</div>	<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
			<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			





# Glenn: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Glenn collections program, the court continues to struggle with the configuration of the new case management system (CMS) in order to provide the required data. Data in the ability-to-pay section of this report is not complete. The program will continue to work with the CMS vendor in the coming year to extract more data. Since Shasta Superior Court absorbs the collections fees for the Franchise Tax Board and private agency programs, all collections costs represent the 24% paid to Shasta Superior Court.

The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.





# Humboldt: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Humboldt collections program, the collection cost ratio increased due to persistent reduction of new referral revenues, restrictive collection regulations, fine reduction/elimination programs, and rising software cost. To reduce costs, the county merged offices and reduced staff time. The court uses a private agency for all collections including referrals to Franchise Tax Board (FTB) programs, and does not report those collections separately.

The county program has limited ability to report information by collection activity, and values are calculated with a combination of tracked data & estimated percentages as needed. Information reported by FTB does not distinguish between court-ordered debt and victim restitution, and its reported information does not directly correspond to the CRT categories. The county program used actual amounts received by the end of the reporting period from FTB and the private agency to ensure accurate calculations and avoid reporting errors. The program has limited ability to report requested ability-to-pay information. The court is seeking to implement a process to capture this data in the future.

The program reported that \$511,200 of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Humboldt</div>	<div>Outstanding Balance</div> <div>\$19,997,317</div>	<div>Nondelinquent Revenue</div> <div>Not Available</div>	<div>Delinquent Revenue</div> <div>\$891,844</div>	<div>Administrative Cost</div> <div>\$214,784</div>	<div>Adjustments</div> <div>\$770,908</div>	<div>Discharge</div> <div>\$4,714,669</div>	
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>2</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.070.09</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>1.000.63</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>29.2321.56</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>178.7667.44</div>		
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div><div>0.15</div><div>0.12</div><div>0.08</div></div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div><div>12.08</div><div>10.14</div><div>8.16</div><div>5.44</div></div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>County0.800.650.870.230.850.34</div> <div>Private Agency0.220.140.130.100.170.10</div> <div>FTB-COD0.150.150.150.160.150.16</div> <div>FTB-IIC0.030.060.040.060.040.06</div>				
	<div>Population</div> <div>133,817</div> <div>Judges</div> <div>7</div> <div>Commissioners</div> <div>1.00</div>			<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
	<div>Best Practices Engaged</div> <div>19/21</div>						
<div>Collections Activities Performed</div> <div>11/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.080.12</div> <div>Prior0.150.12</div> <div>Combined0.140.12</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current10.1412.08</div> <div>Prior8.165.44</div> <div>Combined8.586.75</div>	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>				



# Imperial: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## 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 *MyCitations* applications. In July 2024, the program started transferring cases to a new private agency (Linebarger.) The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.



<div>Court</div> <div>Imperial</div>	<div>Outstanding Balance</div> <div>\$53,207,452</div>	<div>Nondelinquent Revenue</div> <div>\$8,870,535</div>	<div>Delinquent Revenue</div> <div>\$2,585,885</div>	<div>Administrative Cost</div> <div>\$740,614</div>	<div>Adjustments</div> <div>\$49,603</div>	<div>Discharge</div> <div>\$0</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>2</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div><div>0.38</div><div>0.09</div></div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div><div>0.25</div><div>0.63</div></div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div><div>0.89</div><div>21.56</div></div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div><div>0.00</div><div>67.44</div></div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div><div>0.81</div><div>0.12</div><div>0.08</div><div>0.12</div></div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div><div>47.29</div><div>12.08</div><div>4.55</div><div>5.44</div></div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AveragePriorScoreCluster AverageCombinedScoreCluster Average</div> <div><div>Court</div><div>Private Agency</div><div>FTB-COD</div></div> <div><div>0.37</div><div>0.14</div><div>0.16</div></div> <div><div>0.27</div><div>0.14</div><div>0.15</div></div> <div><div>0.37</div><div>0.14</div><div>0.16</div></div> <div><div>0.25</div><div>0.10</div><div>0.16</div></div> <div><div>0.37</div><div>0.14</div><div>0.16</div></div> <div><div>0.25</div><div>0.10</div><div>0.16</div></div>			
	<div>Best Practices Engaged</div> <div>19/21</div>	<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>				
	<div>Collections Activities Performed</div> <div>14/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div><div>Current</div><div>Prior</div><div>Combined</div></div> <div><div>0.81</div><div>0.08</div><div>0.12</div></div> <div><div>0.12</div><div>0.12</div><div>0.12</div></div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div><div>Current</div><div>Prior</div><div>Combined</div></div> <div><div>47.29</div><div>4.55</div><div>7.10</div></div> <div><div>12.08</div><div>5.44</div><div>6.75</div></div>	<div>Performance Metrics Key</div> <div><div>Positive</div><div>Needs Improvement</div><div>No Data</div></div>		



# Inyo: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Inyo collections program, the current period collection rates increased from the prior year. The court expects collections activity to continue to increase through the next reporting period if they are able to continue the referral of cases to its private agency on a regular basis. All victim restitution is collected directly by Inyo County District Attorney's office and the court does not have a mechanism to track or report requested data. The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

Due to its September 2023 conversion to a new case management system (CMS), the court is no longer able to extract the necessary data to complete the Annual Financial Report or the Collection Activities sheet. In order to complete these worksheets court staff had to manually gather and in some instances, estimate the numbers used. Moving forward, the expectation is that the CMS will create reports that will provide the data that is required to complete the CRT. The program will continue to work with the outside collections and CMS vendors to create the necessary reports in order to accurately track and report data. The program continues to manually track and report the necessary data from Franchise Tax Board's Court-Ordered Debt (FTB-COD) program since they are unable to provide the requested information to complete the CRT.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.





# Kern: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Kern collections program, performance metrics for this fiscal year have been affected by collectors being diverted to assist with vacating fees related to the ability-to-pay program, changes caused by recent legislation, and a higher vacancy rate. The court works with a programmer developing custom queries to provide as much data as possible for the Annual Financial Report. A new method was used to provide more refined totals, which caused the beginning balances to differ from the previous year ending. It was not possible to provide accurate collection and cost data by collection activity. Available technology and resources continue to be used to create new ways to provide additional requested detail within the limitations of our case management systems. The county's case management system is also limited and does not have information such as case counts available. The court and county programs are in the process of moving toward new case management systems that should support more detailed reporting.

The program has implemented revised collection strategies in recent years, placing a higher focus on collection of more recent past due amounts. This focus is in preparation for discharge of accountability, which is anticipated once the court has moved to the new case management system that is currently in the process of being implemented.

The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Kern</div>	<div>Outstanding Balance</div> <div>\$130,076,598</div>	<div>Nondelinquent Revenue</div> <div>\$15,101,676</div>	<div>Delinquent Revenue</div> <div>\$9,293,157</div>	<div>Administrative Cost</div> <div>\$4,187,885</div>	<div>Adjustments</div> <div>\$3,221,850</div>	<div>Discharge</div> <div>\$0</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>3</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.460.17</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.250.58</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>22.5926.94</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>0.0016.58</div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.580.270.070.06</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>109.4322.1611.113.88</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>Court0.590.350.590.340.590.34</div> <div>County0.000.310.000.460.000.39</div> <div>FTB-COD0.230.180.280.210.280.21</div> <div>FTB-IIC0.140.120.140.110.140.11</div>			
	<div>Population</div> <div>923,961</div> <div>Judges</div> <div>40</div> <div>Commissioners</div> <div>7.00</div>					
<div>Best Practices Engaged</div> <div>15/21</div>				<div>Dashboard Comments</div> <div>Performance metrics continue to be affected by up to 20% of experienced collectors being designated to assist in vacating fees related to ability-to-pay and legislation, and by a higher staff vacancy rate. These factors have pulled from primary collection resources, subsequently slowing court collections over recent fiscal years.</div>		
<div>Collections Activities Performed</div> <div>11/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.580.27</div> <div>Prior0.070.06</div> <div>Combined0.100.08</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current109.4322.16</div> <div>Prior11.113.88</div> <div>Combined17.195.72</div>	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			





# **Kings: Summary of Collections Reporting Template Fiscal Year 2024–25**

## **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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## **Performance**

According to the Kings collections program, The pre-filled template had a private agency balance of \$49,085,809. Per Linebarger's records, the private agency ending balance at the end of FY 2023–24 was \$22,898,611. This has been adjusted in the beginning balance of the Annual Financial Report. In previous years county collections were added to the private agency balance. This has been separated to reflect accurate balances on the County Collection Program line. In previous years the court delinquent accounts receivables was not reported. This has been reported on the Court Collection Program line. The court does not have a formal collections program, however they have aged receivables and will be implementing a discharge from accountability process in FY 2025–26.

Kings County Probation Department's (KCPD) case management system (IJS by Ramundsen Superior Holdings LLC dba Superion LLC) does not allow for data to be extracted to meet the State Collection Report's requirements. KCPD 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 Court has not been able to provide case counts on Non-Delinquent Collections, the value of cases on payment plans, the default balances on installment agreements or information on ability-to-pay cases. The Court will be working with their Technology Department and the CMS Vendor to correct that in FY 2025–26.

KCPD collects on accounts for people currently on probation. Once a person is no longer on probation, KCPD continues to collect on the account. Accounts that have missed payments more than three times are transferred to the collection agency, Financial Credit Networks Collections (FCN). FCN participates in the FTB Interagency Intercept Collection program. FCN completed the report for the accounts that were transferred with the technology resources they had available. The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Kings</div>	<div>Outstanding Balance</div> <div>\$62,325,446</div>	<div>Nondelinquent Revenue</div> <div>\$3,370,625</div>	<div>Delinquent Revenue</div> <div>\$3,288,491</div>	<div>Administrative Cost</div> <div>\$466,647</div>	<div>Adjustments</div> <div>\$758,729</div>	<div>Discharge</div> <div>\$95,508</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>2</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.020.09</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.870.63</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>11.4121.56</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>1.4467.44</div>	
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div><div>0.17</div><div>0.12</div><div>0.12</div></div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div><div>12.08</div><div>5.45</div><div>5.44</div></div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>County0.140.650.080.230.080.34</div> <div>Private Agency0.110.141.180.100.440.10</div> <div>FTB-COD0.150.160.150.16</div> <div>FTB-IIC0.070.030.070.06</div>			
	<div>Population</div> <div>154,015</div> <div>Judges</div> <div>9</div> <div>Commissioners</div> <div>2.00</div>	<div>Best Practices Engaged</div> <div>17/21</div>		<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>		
<div>Collections Activities Performed</div> <div>14/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.030.12</div> <div>Prior0.170.12</div> <div>Combined0.110.12</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current0.6212.08</div> <div>Prior5.455.44</div> <div>Combined3.666.75</div>	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			



# Lake: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Lake collections program, this was the first year that the Lake County Tax Collector has partnered with Linebarger to for third-party collection of court-ordered debt and victim restitution accounts. This is the first year that the program has used the Franchise Tax Board's Interagency Intercept Collections (FTB-IIC) program. These additional revenue streams particularly the Interagency Intercept, helped the program to 14 percent growth year over year and resolving aged accounts.

The Lake County Tax Collector's Office took direct control of the remaining accounts that were being serviced by the Probation Department. For Court Ordered Debt the hardest data to still collect falls in the Collection Activities tab items 5, 6A and 6B. The program will continue to work to provide the most accurate data including talking to the software provider.

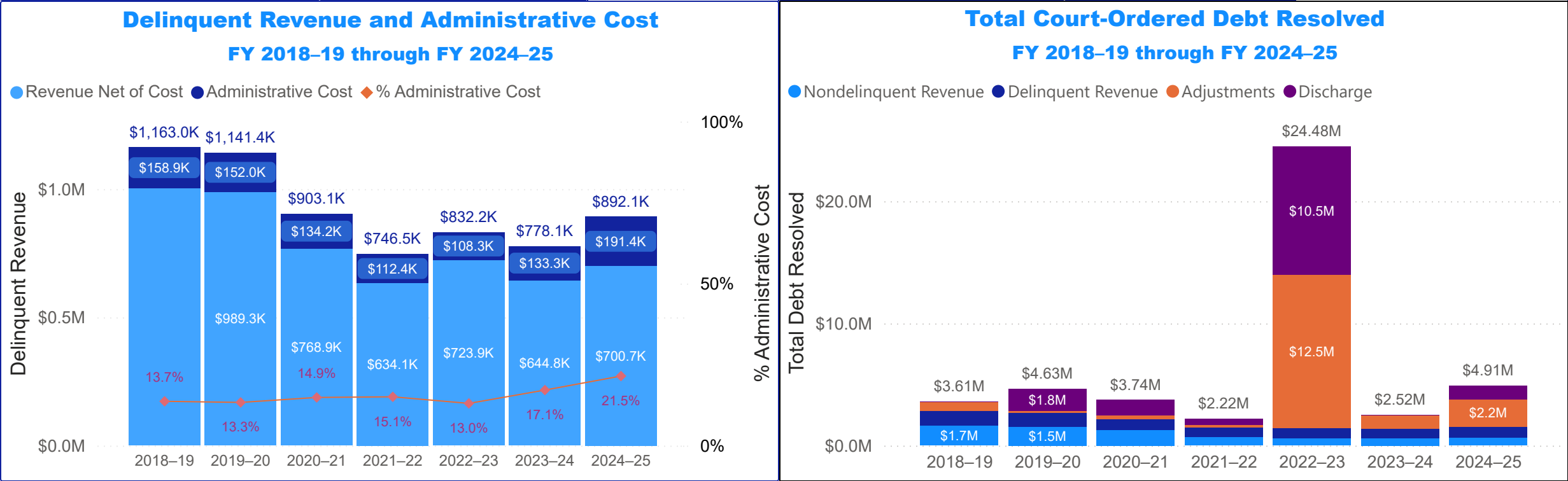
With Linebarger and the FTB-IIC program began collecting on aged accounts, the program anticipates collections to continue to support revenue in FY 2025–26. After aged receivables are collected the program expects revenues return to FY 2023–24 amounts following the statewide trend. The program reported that \$1.9 million of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Lake</div>	<div>Outstanding Balance</div> <div>\$22,279,249</div>	<div>Nondelinquent Revenue</div> <div>\$674,841</div>	<div>Delinquent Revenue</div> <div>\$892,107</div>	<div>Administrative Cost</div> <div>\$191,424</div>	<div>Adjustments</div> <div>\$2,210,200</div>	<div>Discharge</div> <div>\$1,134,895</div>	
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>2</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div><div>0.11</div><div>0.09</div></div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div><div>0.49</div><div>0.63</div></div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div><div>83.35</div><div>21.56</div></div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div><div>42.80</div><div>67.44</div></div>		
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div><div>0.30</div><div>0.12</div><div>0.12</div><div>0.11</div></div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div><div>22.02</div><div>12.08</div><div>4.05</div><div>5.44</div></div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AveragePriorScoreCluster AverageCombinedScoreCluster Average</div> <div><div>County</div><div>0.31</div><div>0.65</div><div>0.26</div><div>0.23</div><div>0.29</div><div>0.34</div></div> <div><div>Private Agency</div><div>5.91</div><div>0.14</div><div>0.41</div><div>0.10</div><div>0.43</div><div>0.10</div></div> <div><div>FTB-COD</div><div>0.15</div><div>0.15</div><div>0.18</div><div>0.16</div><div>0.18</div><div>0.16</div></div> <div><div>FTB-IIC</div><div></div><div>0.03</div><div>0.07</div><div>0.06</div><div>0.07</div><div>0.06</div></div>				
	<div>Population</div> <div>67,254</div> <div>Judges</div> <div>4</div> <div>Commissioners</div> <div>0.70</div>						
	<div>Best Practices Engaged</div> <div>21/21</div>						
<div>Collections Activities Performed</div> <div>13/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div><div>Current</div><div>0.30</div><div>0.12</div></div> <div><div>Prior</div><div>0.11</div><div>0.12</div></div> <div><div>Combined</div><div>0.12</div><div>0.12</div></div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div><div>Current</div><div>22.02</div><div>12.08</div></div> <div><div>Prior</div><div>4.05</div><div>5.44</div></div> <div><div>Combined</div><div>5.32</div><div>6.75</div></div>	<div>Dashboard Comments</div> <div>With the addition of the private agency and Franchise Tax Board's Interagency Intercept Program as partners Lake County's collection program had a 14% increase in revenue year over year.</div>				
			<div>Performance Metrics Key</div> <div><div>Positive</div><div>Needs Improvement</div><div>No Data</div></div>				

Court	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				
	16%	32%	25%				
Lake				14,400	2,687	35,952	4,324



Annual Financial Report by Program and Period									Delinquent Collections Activity			
Program	Revenue		Administrative Cost		Adjustments		Discharge		Category	Revenue	No. of Cases	Cost
	Current	Prior	Current	Prior	Current	Prior	Current	Prior				
Court	-	-	-	-	-	-	-	-	1 - Telephone	\$12,034	83	\$3,514
County	\$155,269	\$85,416	\$48,492	\$21,787	\$22,935	\$95,695	\$0	\$1,112,584	2 - Written Notice(s)	\$168,480	883	\$49,195
Private Agency	\$432	\$83,675	\$2,552	\$33,902	\$6,778	\$1,127,548	\$0	\$22,311	3 - Lobby/Counter	\$24,068	1,401	\$7,028
FTB-COD	\$34,670	\$382,823	\$5,201	\$69,092	\$3,250	\$953,994	\$0	-	4 - Skip Tracing	\$36,103	220	\$10,542
FTB-IIC	-	\$149,822	-	\$10,398	-	-	-	-	5 - FTB-COD	\$403,298	606	\$60,495
Intrabranch	-	-	-	-	-	-	-	-	6 - FTB-IIC	\$149,962	387	\$10,398
Other	-	-	-	-	-	-	-	-	7 - DL Hold/Suspension	\$0	0	\$0
Total	\$190,371	\$701,736	\$56,245	\$135,179	\$32,963	\$2,177,237	\$0	\$1,134,895	8 - Private Agency	\$6,174	2,137	\$36,454
									9 - Wage/Bank Garnishments & Liens	\$91,988	311	\$13,798
									Total	\$892,107	6,028	\$191,424

# Lassen: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Lassen collections program, the fiscal year saw an increase in collections activity from July 2024 through February 2025. An update to the court's case management system resulted in an error with the collections portion of the programming which was unresolved by the end of the fiscal year directly impacting the collections activity of the court. Additionally, the issue prevented court staff from completing testing related to program setup to enable the court to send court-ordered debt to the Franchise Tax Board for further collections efforts.

The error that occurred with the court's case management impacting the collections program has been resolved. The court has resumed testing programming to send court-ordered debt to the Franchise Tax Board and intends to send cases to the program during FY 2025–2026.

Limitations of the current case management system prevent the court from collecting data in a fashion that complies with reporting criteria. Staffing levels do not lend to compiling data manually; the program is not able to dissect the data to report clear or accurate pictures of activity. The program is unable to separate prior-year ordered debt from current year debt as well as supply other data points including case number totals due to these limitations.

The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Lassen</div>	<div>Outstanding Balance</div> <div>\$47,404,716</div>	<div>Nondelinquent Revenue</div> <div>\$1,338,321</div>	<div>Delinquent Revenue</div> <div>\$107,778</div>	<div>Administrative Cost</div> <div>\$97,197</div>	<div>Adjustments</div> <div>\$30,451</div>	<div>Discharge</div> <div>\$0</div>	
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>1</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.100.06</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>1.000.51</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>0.6430.44</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>0.001.81</div>		
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div>0.10</div> <div>0.070.12</div> <div>0.00</div> <div>CurrentPrior</div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div>8.00</div> <div>7.988.698.78</div> <div>0.00</div> <div>CurrentPrior</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AveragePriorScoreCluster AverageCombinedScoreCluster Average</div> <div>Court0.900.390.280.900.34</div>				
	<div>Population</div> <div>28,716</div> <div>Judges</div> <div>2</div> <div>Commissioners</div> <div>0.30</div>			<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
	<div>Best Practices Engaged</div> <div>15/21</div>						
<div>Collections Activities Performed</div> <div>11/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.000.07</div> <div>Prior0.12</div> <div>Combined0.000.10</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current7.988.69</div> <div>Prior8.78</div> <div>Combined7.988.74</div>	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>				





# Los Angeles: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Los Angeles collections program, because of the ransomware attack on the court during the first quarter of the fiscal year and wildfires that impacted Los Angeles County during the third quarter of the fiscal year, the court paused collection activities during both events. In addition, only traffic cases were discharged during this reporting period because delinquent criminal cases were referred to the collecting entities after implementation of the new criminal case management system in fiscal year 2023–2024. The court contracts with two private agencies (Linebarger and Harris & Harris) as 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 FTB’s IIC program delinquent traffic cases that the primary vendors have attempted to collect on but were unsuccessful. The county contracts with Avenu Insights & Analytics, a private agency, as its primary collection vendor.

County Probation (Probation) is identified as the county’s collection program. Probation does not collect for both the court and Probation programs. 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 programs.

The program reported that \$5,053,323 of the adjustments were the result of implementing Assembly Bill 1186. The reported adjustment amount also includes other court-ordered adjustments to balances due on traffic and criminal cases. The FTB-COD program reported \$5,141,343, in revenue, net of refunds issued to defendants for overpayments. Also, the manual correction to the ending balances resulted in “out of balance” error messages.

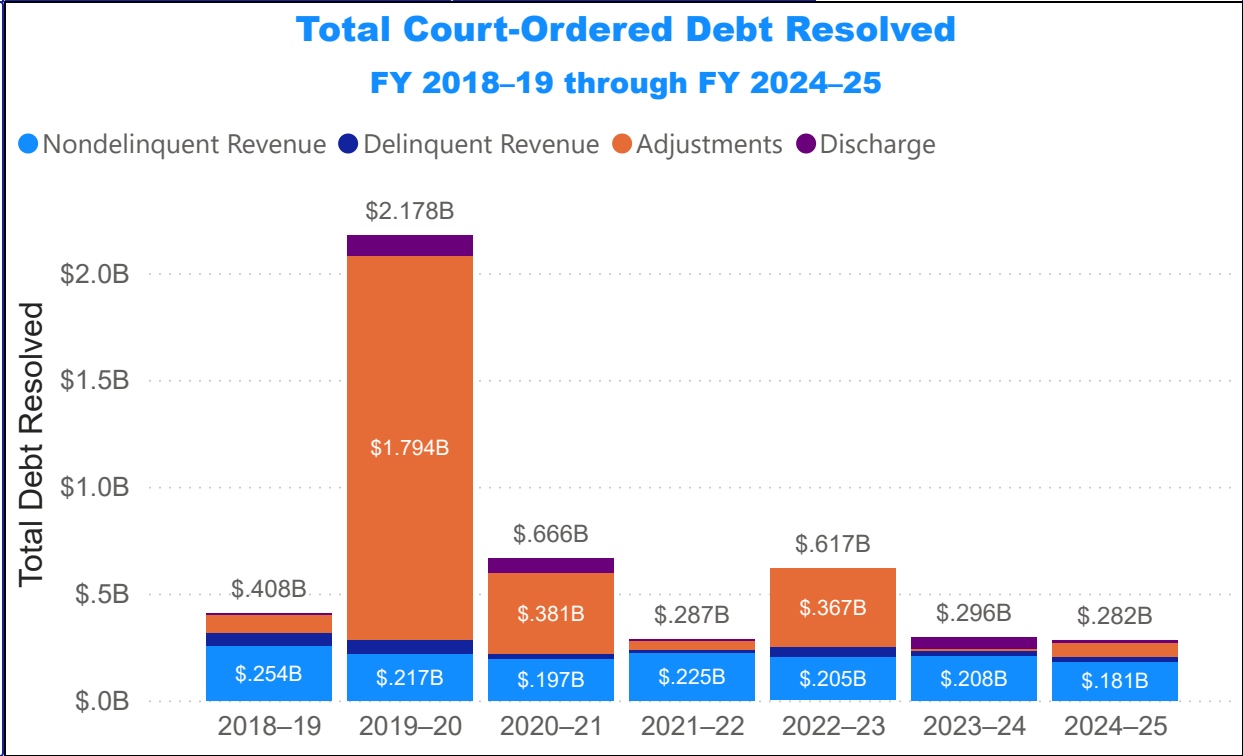
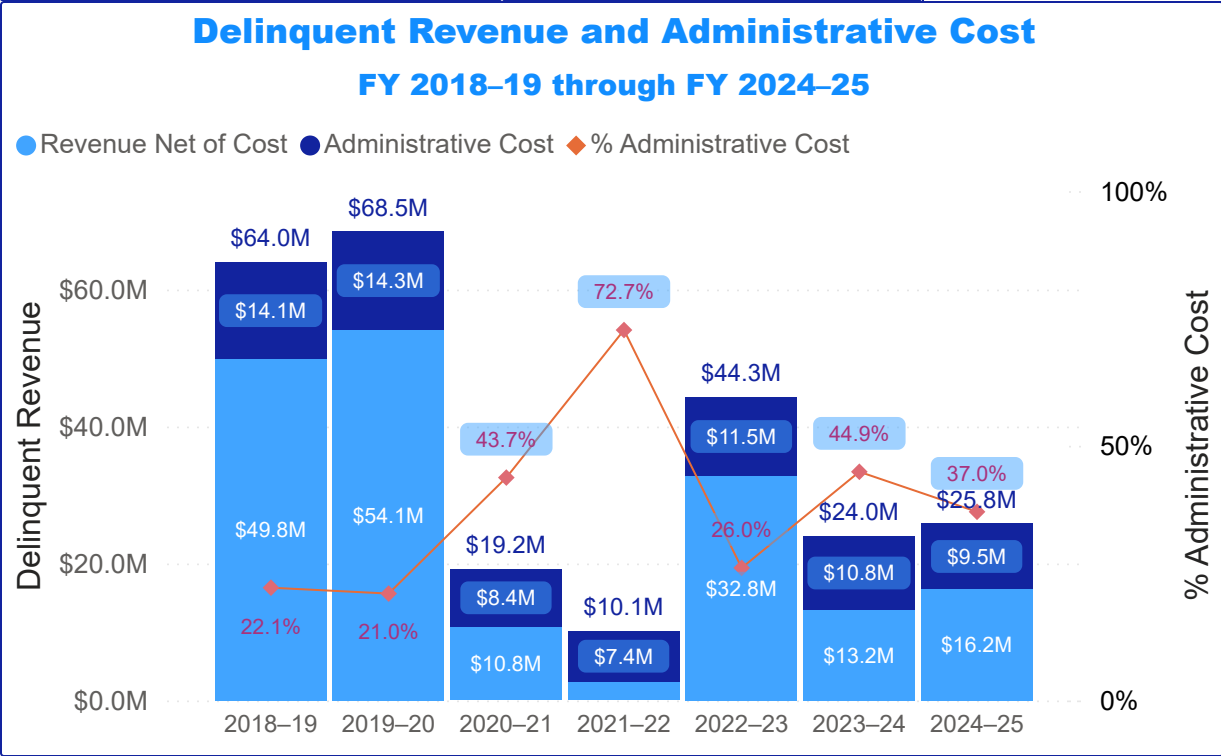
The court’s program costs are for court staff performing ancillary collections activities and is prorated between current and prior periods. The total combined cost exceeds gross revenue collected, but court staff also perform collections activities on cases in the primary vendors’ inventory. In addition, costs reported in the county’s line are for court positions, also prorated between current and prior periods. The required information pursuant to Gov. 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.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program’s case management or accounting systems.

<div>Court</div> <div>Los Angeles</div>	<div>Outstanding Balance</div> <div>\$1,096,884,918</div>	<div>Nondelinquent Revenue</div> <div>\$180,765,497</div>	<div>Delinquent Revenue</div> <div>\$25,777,095</div>	<div>Administrative Cost</div> <div>\$9,541,251</div>	<div>Adjustments</div> <div>\$65,529,485</div>	<div>Discharge</div> <div>\$9,773,783</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>4</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.230.23</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.380.42</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>53.7744.62</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>8.0216.30</div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.130.230.07</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>22.3725.591.805.63</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AveragePriorScoreCluster AverageCombinedScoreCluster Average</div> <div>Court0.350.300.350.570.350.42</div> <div>County12.030.811.670.763.700.79</div> <div>Private Agency0.210.230.200.330.200.28</div> <div>FTB-IIC0.010.140.010.080.010.09</div>			
	<div>Population</div> <div>9,876,811</div> <div>Judges</div> <div>510</div> <div>Commissioners</div> <div>75.30</div>					
	<div>Best Practices Engaged</div> <div>19/21</div>					
<div>Collections Activities Performed</div> <div>14/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.130.23</div> <div>Prior0.030.07</div> <div>Combined0.040.09</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current22.3725.59</div> <div>Prior1.805.63</div> <div>Combined4.088.14</div>	<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
			<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			

Court <div>Los Angeles</div>	Default Rate			No. of People Served 997,377	No. of Nondelinquent Cases With Payments 420,808	No. of Delinquent Cases Reported 2,338,675	No. of Delinquent Cases With Payments 94,603
	Current	Prior	Combined				
	3%	4%	4%				



Annual Financial Report by Program and Period								
Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$6,153,227	\$2,609,926	\$2,151,216	\$912,450	\$1,361,554	\$694,174	-	-
County	\$251,161	\$1,028,445	\$3,020,668	\$1,716,060	-	-	-	-
Private Agency	\$2,974,722	\$5,478,672	\$619,944	\$1,102,838	\$18,594,459	\$37,818,320	-	\$9,773,783
FTB-COD	-	\$5,141,343	-	-	-	\$7,060,978	-	-
FTB-IIC	-	\$2,139,599	-	\$18,075	-	-	-	-
Intrabranch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$9,379,110	\$16,397,985	\$5,791,828	\$3,749,423	\$19,956,013	\$45,573,472	-	\$9,773,783

Delinquent Collections Activity			
Category	Revenue	No. of Cases	Cost
1 - Telephone	\$7,900,291	84,142	-
2 - Written Notice(s)	\$9,316,256	58,148	-
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$5,141,343	15,096	-
6 - FTB-IIC	\$2,139,599	6,124	\$18,075
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$24,497,489	163,510	\$18,075

# Madera: Summary of Collections Reporting Template Fiscal Year 2024–25

## Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Madera County and the County of Madera. This report contains collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

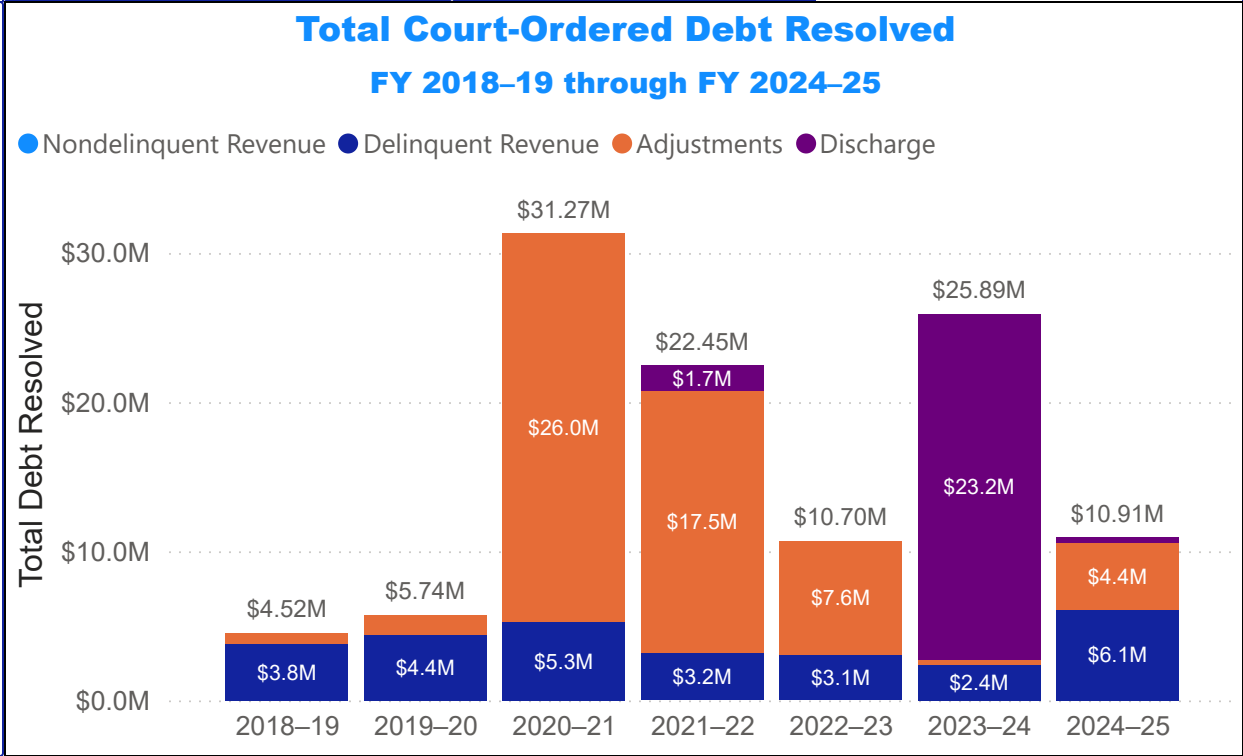
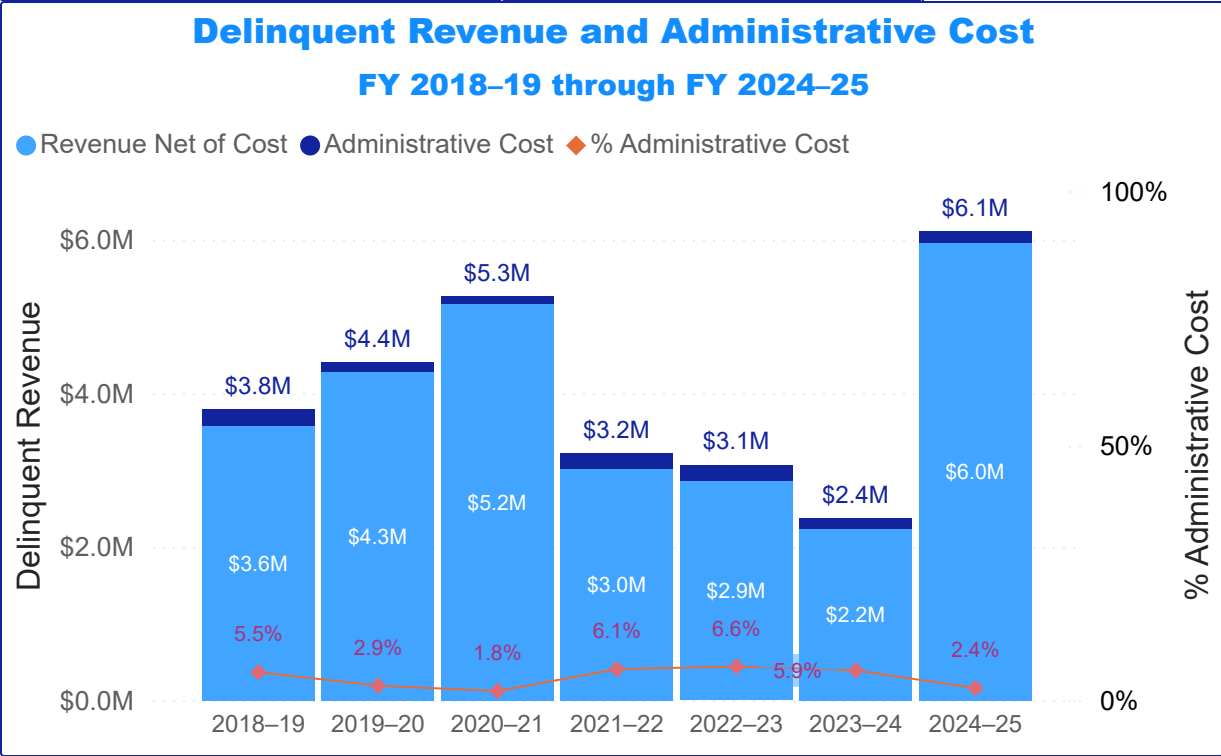
According to the Madera collections program, Madera County Probation-Revenue Services Division states the Franchise Tax Board's Interagency Intercept Collections (FTBIIC) program does not carry debt over to the next year, so the prior period balances are zeroed and the case and amount balances of the debt are reported in current year. There was a large adjustment by the county in prior period as a result of Assembly Bill 1186. The court has not implemented the reductions yet as they are waiting on their case management system vendor to implement the ability to reduce cases. The court does not collect costs on installment payments for ATP, therefore no data available. The court also contracted with Linebarger in July of 2024, a discharge from accountability was implemented in FY 2024–25. The court no longer has a collection program, FTB-COD and Linebarger are handling all collection activities moving forward. The county conducted an audit of victim restitution and it was discovered the debt was overstated due to lack of adjustments from deaths, court-ordered reductions, and was corrected this year.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.



Court Madera	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments Not Available	No. of Delinquent Cases Reported 55,644	No. of Delinquent Cases With Payments 34,504
	Current	Prior	Combined				
	15%	45%	36%				



Annual Financial Report by Program and Period								
Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	\$116,699
County	\$506,050	\$4,542,399	-	-	-	\$1,869,295	-	-
Private Agency	\$41,334	\$46,611	\$4,918	\$7,077	\$29,090	\$41,861	-	-
FTB-COD	\$361,893	\$533,919	\$54,284	\$80,088	-	\$2,504,522	-	\$244,403
FTB-IIC	\$72,280	-	\$148	-	-	-	-	-
Intrabranch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$981,557	\$5,122,929	\$59,350	\$87,165	\$29,090	\$4,415,678	-	\$361,102

Delinquent Collections Activity			
Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	\$5,048,449	23,926	\$0
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$895,812	10,134	\$134,372
6 - FTB-IIC	\$72,280	145	\$148
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$87,945	299	\$11,995
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$6,104,486	34,504	\$146,515

# Marin: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Marin collections program, it transitioned to a new private collection agency in July 2024. There were many cases in pending status that were never sent to the county program but were sent to private agency. The prior period beginning balance was adjusted to tie to the private agency ending balance and the ones that were in pending status.

In September 2024, the court took over collection of cases from the county including victim restitution. Victim restitution collection is now handled internally by court staff and not handled by the collections vendor. They are not currently being flagged with collections status in the case management system. The program is assuming cases to be in delinquent status for those that has a probation end date prior to FY 2024–25 and no payment activity during FY 2024–25. The amount owed should be higher due to accrued interest but those calculations have not been made.

The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.







# Mariposa: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Mariposa collections program, the county program referred less accounts to Franchise Tax Board's Court-Ordered Debt (FTB-COD) program due to staff shortage. New staff has been trained and referrals to FTB-COD should increase in FY 2025–26. Also, the county is unable to report data required by Government Code § 68514, but continues to work on a mechanism to track the data. As a part of that process, the county is slated to transition to a new financial system in July 2026. The program reported that \$17,698 of the adjustments were the result of implementing Assembly Bill 1186.

The court did not refer delinquent cases to collections due to changes in law that require judge's involvement in pushing items to collections. This process led to a stall in process, while a new procedure is implemented. The court plans to implement process in FY 2025–26 and anticipates generating additional revenue. The increased costs, which exceed revenue, are attributed to the rising cost of postage and other related materials, salary increases, ability-to-pay, and other new laws that have reduce total balance, but not the cost of operations.

The county is unable to report accurate numbers for default balances on installment agreements, specifically the FTB-COD programs, since the number of accounts on installment plans with FTB-COD program is unknown.

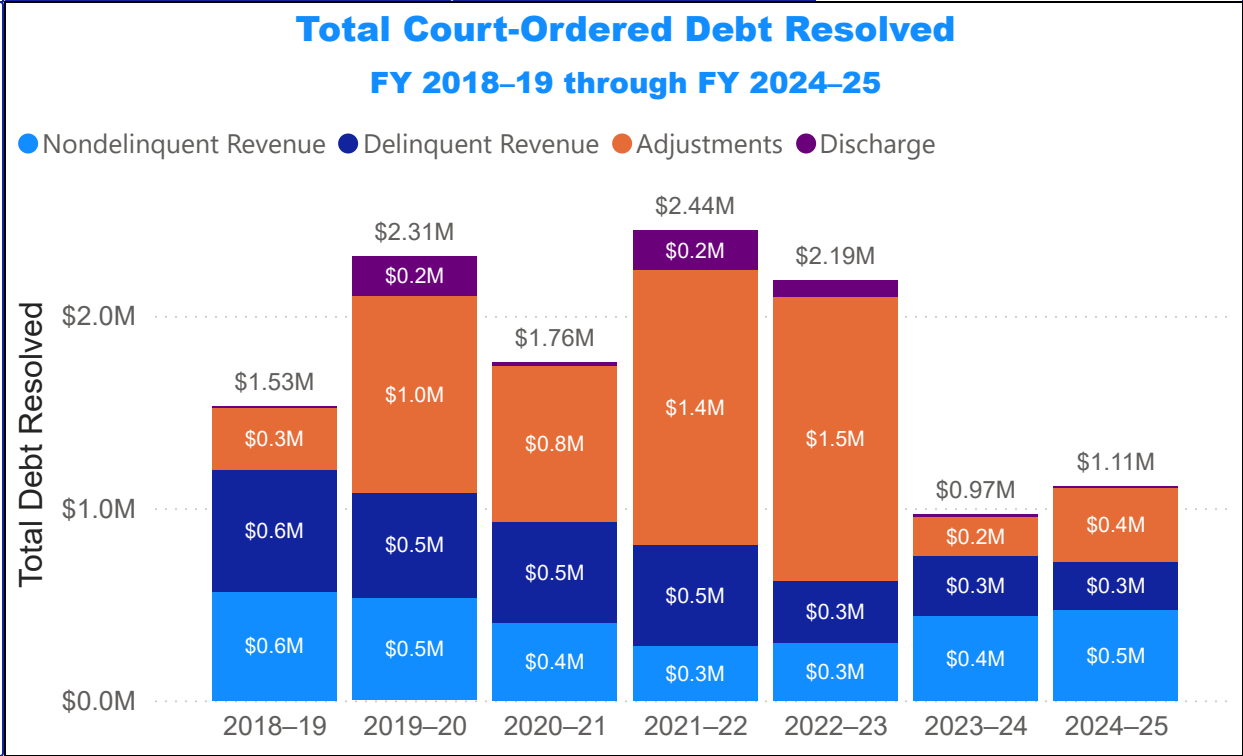
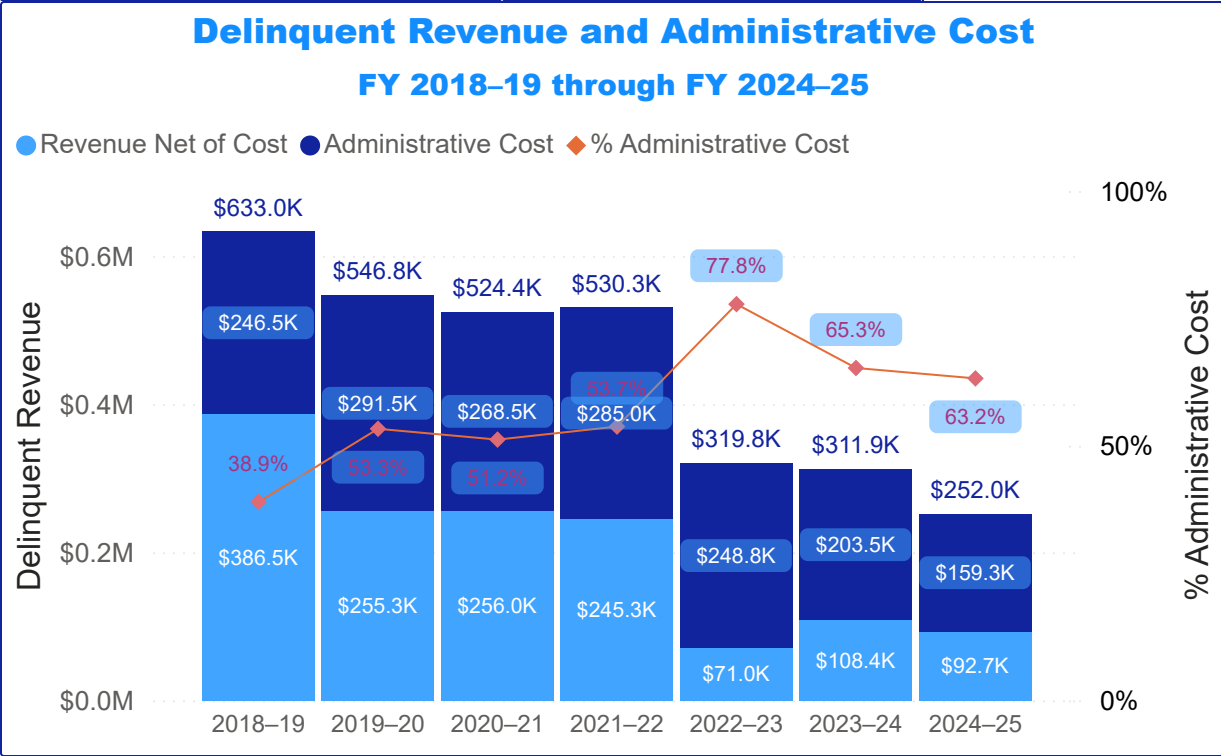
For the court, the amounts in Column M and N (for the court, FTB-COD and IIC) have been adjusted to reconcile with the court's CMS due to on going clean up, and report modifications from our CMS conversion. The out of balance reflected in the victim restitution section is caused by a manual entry that overrides the CRT formula but is correct and reconciles to the county's CMS.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.



Court	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				
Mariposa	9%	38%	27%	650	1,539	6,629	634



Annual Financial Report by Program and Period								
Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$60,480	\$66,889	\$71,084	\$61,436	(\$80,838)	\$76,180	\$0	\$0
County	\$5,620	\$9,169	\$4,646	\$4,354	-	\$17,698	-	\$6,622
Private Agency	-	-	-	-	-	-	-	-
FTB-COD	\$0	\$88,528	\$363	\$16,434	\$3,495	\$254,456	\$0	-
FTB-IIC	\$0	\$21,285	-	\$947	\$0	\$114,047	\$0	-
Intrabranch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$66,100	\$185,871	\$76,093	\$83,171	(\$77,343)	\$462,381	\$0	\$6,622

Delinquent Collections Activity			
Category	Revenue	No. of Cases	Cost
1 - Telephone	\$12,493	218	\$22,300
2 - Written Notice(s)	\$35,587	473	\$31,240
3 - Lobby/Counter	\$68,907	1,152	\$24,650
4 - Skip Tracing	\$24,136	418	\$21,410
5 - FTB-COD	\$89,563	108	\$37,757
6 - FTB-IIC	\$21,285	2,167	\$21,907
7 - DL Hold/Suspension	\$0	0	\$0
8 - Private Agency	\$0	0	\$0
9 - Wage/Bank Garnishments & Liens	\$0	0	\$0
Total	\$251,971	4,536	\$159,264

# Mendocino: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Mendocino collections program, the court program operated the first full fiscal year with Franchise Tax Board’s Court-Ordered Debt (COD) program. The combined court and county COD programs have nearly reached an all-time high totaling \$784,378. The amount reported for COD represents the court program revenue of \$611,124. The county program does not separate out reporting for FTB programs so the figures reported are reflective of the court program only. The county collected \$173,254 from COD, reported as part of the total county program revenue.

Under the current collections agreement, the county's primary focus remains directed toward the collection of victim restitution. The county balance of victim restitution is \$3,457,215 being approximately 41 percent of the county receivable ending balance due at the end of the reporting period. Receivables held by the court program are in the early stages of maturity; consequently, the discharges for the court program are expected to remain low for several more years until they reach the requisite age for discharge eligibility.

Due to a lack of available reporting the court program is unable to track cases by current and prior period. The court program prorates payments, adjustments, and local program costs to current and prior period based on the value of receivables at fiscal year-end in their applicable programs. The court is involved in a project with other programs to create a standardized report for the future.

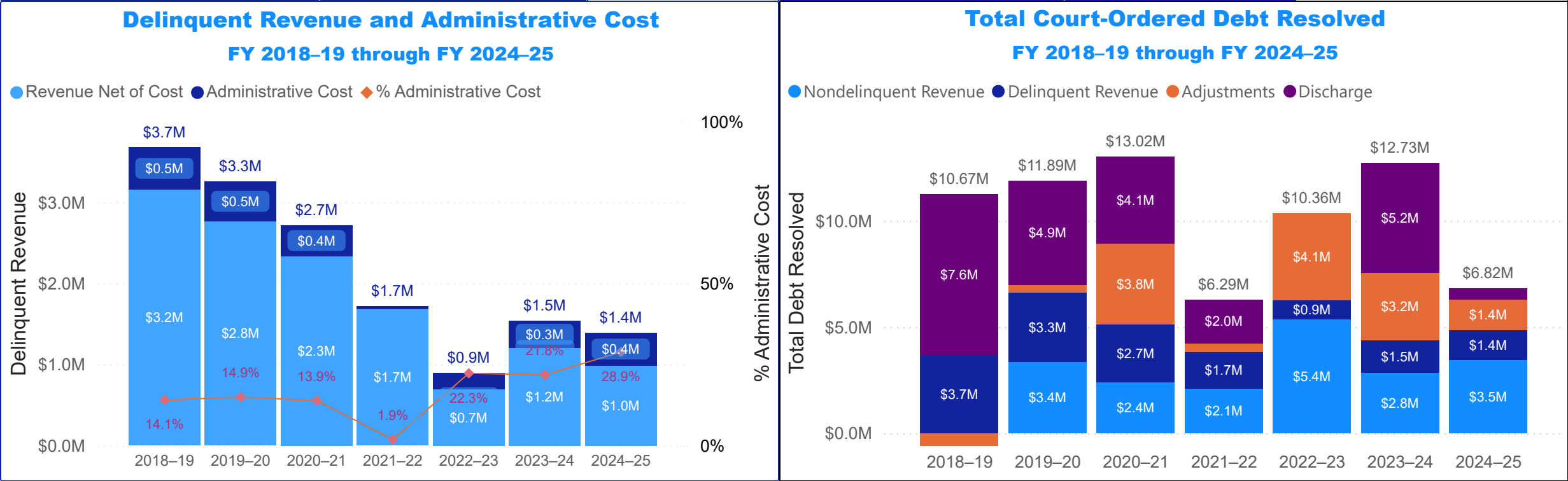
The program reported that \$6,140 of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program’s case management or accounting systems.

<div>Court</div> <div>Mendocino</div>	<div>Outstanding Balance</div> <div>\$16,206,156</div>	<div>Nondelinquent Revenue</div> <div>\$3,464,268</div>	<div>Delinquent Revenue</div> <div>\$1,391,873</div>	<div>Administrative Cost</div> <div>\$401,866</div>	<div>Adjustments</div> <div>\$1,433,072</div>	<div>Discharge</div> <div>\$531,535</div>																												
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>2</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.230.09</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.420.63</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>73.2621.56</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>27.1767.44</div>																													
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div><div>0.17</div><div>0.12</div><div>0.09</div><div>0.12</div></div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div><div>21.85</div><div>12.08</div><div>12.68</div><div>5.44</div></div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <table><tr><td>Court</td><td>0.86</td><td>0.27</td><td>0.86</td><td>0.25</td><td>0.86</td><td>0.25</td></tr><tr><td>County</td><td>0.10</td><td>0.65</td><td>0.10</td><td>0.23</td><td>0.10</td><td>0.34</td></tr><tr><td>FTB-COD</td><td>0.15</td><td>0.15</td><td>0.15</td><td>0.16</td><td>0.15</td><td>0.16</td></tr><tr><td>FTB-IIC</td><td>0.08</td><td>0.03</td><td>0.08</td><td>0.06</td><td>0.08</td><td>0.06</td></tr></table>				Court	0.86	0.27	0.86	0.25	0.86	0.25	County	0.10	0.65	0.10	0.23	0.10	0.34	FTB-COD	0.15	0.15	0.15	0.16	0.15	0.16	FTB-IIC	0.08	0.03	0.08	0.06	0.08	0.06
	Court	0.86	0.27	0.86	0.25	0.86	0.25																											
	County	0.10	0.65	0.10	0.23	0.10	0.34																											
FTB-COD	0.15	0.15	0.15	0.16	0.15	0.16																												
FTB-IIC	0.08	0.03	0.08	0.06	0.08	0.06																												
<div>Population</div> <div>89,827</div> <div>Judges</div> <div>8</div> <div>Commissioners</div> <div>0.40</div>																																		
<div>Best Practices Engaged</div> <div>19/21</div>																																		
<div>Collections Activities Performed</div> <div>14/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <table><tr><td>Current</td><td>0.17</td><td>0.12</td></tr><tr><td>Prior</td><td>0.09</td><td>0.12</td></tr><tr><td>Combined</td><td>0.11</td><td>0.12</td></tr></table>	Current	0.17	0.12	Prior	0.09	0.12	Combined	0.11	0.12	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <table><tr><td>Current</td><td>21.85</td><td>12.08</td></tr><tr><td>Prior</td><td>12.68</td><td>5.44</td></tr><tr><td>Combined</td><td>15.18</td><td>6.75</td></tr></table>	Current	21.85	12.08	Prior	12.68	5.44	Combined	15.18	6.75	<div>Dashboard Comments</div> <div>The Spend Efficiency Score reflects actual costs for Franchise Tax Board's Court-Ordered Debt and Interagency Intercept Collections programs; the remainder is allocated to the court program having the effect of overstating the SES in the court program.</div>													
Current	0.17	0.12																																
Prior	0.09	0.12																																
Combined	0.11	0.12																																
Current	21.85	12.08																																
Prior	12.68	5.44																																
Combined	15.18	6.75																																
<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>																																		

Court Mendocino	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 10,133	No. of Delinquent Cases Reported 26,477	No. of Delinquent Cases With Payments 2,863
	Current	Prior	Combined				
	61%	48%	52%				





# Merced: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Merced collections program, Merced Superior Court entered into a contract with Linebarger, Goggan, Blair & Sampson LLP (Linebarger). The program is starting to see an increase of collection activity including referral of cases to Franchise Tax Board Court-Ordered Debt program, which had previously been unsuccessful with the court's case management system alone. The court expects collection efforts to continue to improve with this new vendor.

During this reporting period, the court noticed an increase in the number of defaulted payment plans. The court will refer these accounts to Linebarger for further collection efforts. The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Merced</div>	<div>Outstanding Balance</div> <div>\$82,059,689</div>	<div>Nondelinquent Revenue</div> <div>\$4,271,312</div>	<div>Delinquent Revenue</div> <div>\$4,132,474</div>	<div>Administrative Cost</div> <div>\$622,297</div>	<div>Adjustments</div> <div>\$2,729,817</div>	<div>Discharge</div> <div>\$33,243,923</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>2</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.070.09</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>1.000.63</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>22.3521.56</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>272.1267.44</div>	
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div><div>0.18</div><div>0.12</div><div>0.05</div></div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div><div>12.08</div><div>8.88</div><div>5.44</div><div>2.52</div></div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>Court0.150.270.150.250.150.25</div> <div>Private Agency0.140.140.100.100.140.10</div> <div>FTB-COD0.150.150.160.160.150.16</div>			
	<div>Best Practices Engaged</div> <div>20/21</div>			<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>		
<div>Collections Activities Performed</div> <div>14/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.050.12</div> <div>Prior0.180.12</div> <div>Combined0.110.12</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current2.5212.08</div> <div>Prior8.885.44</div> <div>Combined5.206.75</div>	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			



# **Modoc: Summary of Collections Reporting Template Fiscal Year 2024–25**

## **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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## **Performance**

According to the Modoc collections program, it is doing a good job collecting past due debt for a small program. Overall referrals to the private agency are up. The recent legislative changes eliminating fees and vacating outstanding civil assessments have reduced the average balance. Collections are up by all entities: the court, Franchise Tax Board (FTB) programs, and the private agency. The program's cost of 85.3 percent are due to increased fees to the private collections agency and FTB's Court-Ordered Debt program, as well as cost of living increases for court staff. Due to limitations in the case management system the program cannot provide all of the requested collection activity information. The program has completed the report to the best of its ability.

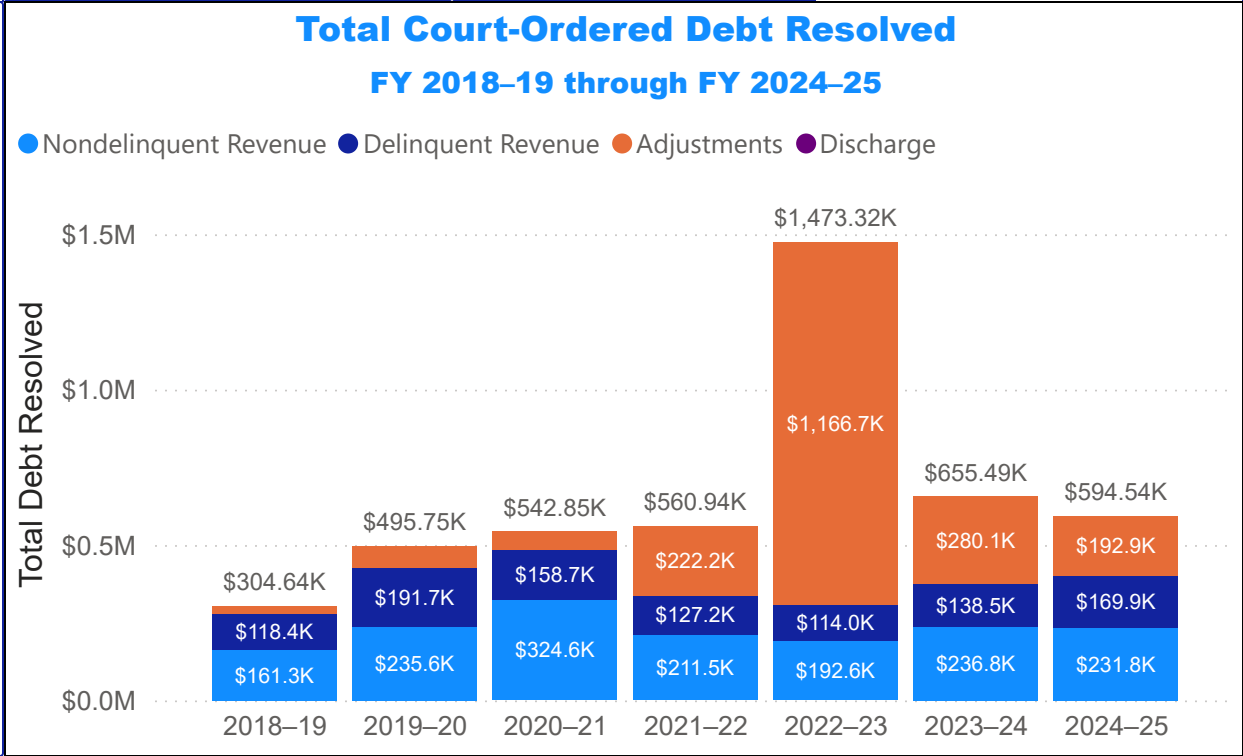
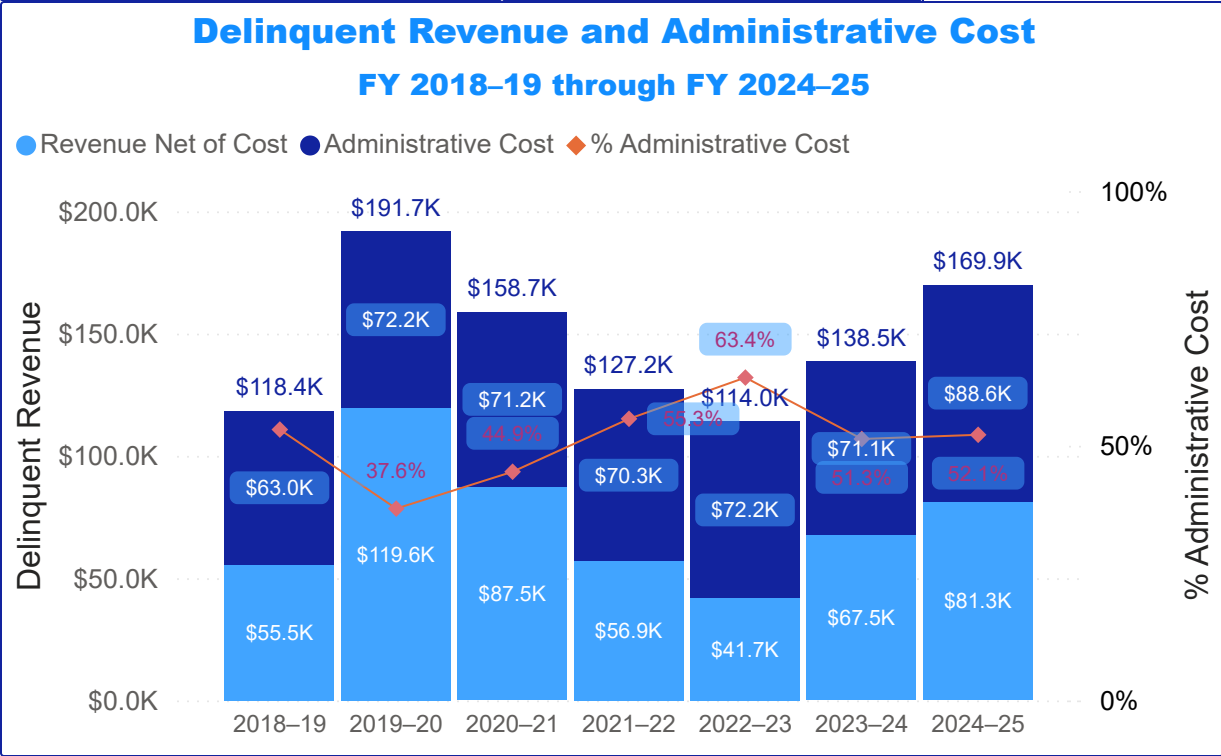
The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.



Court <div>Modoc</div>	Default Rate			No. of People Served 1,433	No. of Nondelinquent Cases With Payments Not Available	No. of Delinquent Cases Reported 2,241	No. of Delinquent Cases With Payments 246
	Current	Prior	Combined				
	0%	54%	52%				



Annual Financial Report by Program and Period								
Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$58,593	\$31,550	\$49,984	\$26,947	\$30,451	\$91,352	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$105	\$3,976	\$21	\$3,794	\$3,245	\$67,714	-	-
FTB-COD	\$100	\$52,155	\$15	\$7,823	-	\$93	-	-
FTB-IIC	\$11,719	\$11,719	-	-	-	-	-	-
Intrabranch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$70,516	\$99,400	\$50,021	\$38,565	\$33,696	\$159,159	-	-

Delinquent Collections Activity			
Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	\$90,143	479	\$76,932
3 - Lobby/Counter	-	109	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$52,255	117	\$7,838
6 - FTB-IIC	\$11,719	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$4,081	129	\$3,815
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$158,198	834	\$88,586

# **Mono: Summary of Collections Reporting Template Fiscal Year 2024–25**

## **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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## **Performance**

According to the Mono collections program, it should be noted that the court's case management system (CMS) continues to have reporting constraints, and a majority of the reported figures are established from manually tracked data kept throughout the year. The administrative costs for the court are not able to be calculated by current and prior periods and are prorated by each period. Unfortunately, the court was unable to discharge debt again this fiscal year. It continues to be on the court'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 court's CMS is unable to collect some of the collection activity required reporting data that the court participates in; some items are tracked manually while others are not included. In the upcoming year, the court will attempt to improve reporting queries and reduce manual tracking, which can lead to human error. The court has no involvement with victim restitution, which is handled through the county's district attorney. The court will reach out to the county in an effort to include reporting on victim restitution in next year's report.

The program reported that \$2,094 of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Mono</div>	<div>Outstanding Balance</div> <div>\$2,095,620</div>	<div>Nondelinquent Revenue</div> <div>\$3,626,307</div>	<div>Delinquent Revenue</div> <div>\$285,016</div>	<div>Administrative Cost</div> <div>\$58,873</div>	<div>Adjustments</div> <div>\$42,363</div>	<div>Discharge</div> <div>\$0</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>1</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.250.06</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.240.51</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>17.4830.44</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>0.001.81</div>	
		<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.330.100.070.12</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>23.118.695.268.78</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>Court0.320.390.020.280.260.34</div> <div>Private Agency0.140.140.230.310.180.19</div> <div>FTB-COD0.150.160.150.180.150.17</div>		
	<div>Population</div> <div>12,684</div> <div>Judges</div> <div>2</div> <div>Commissioners</div> <div>0.30</div>					
	<div>Best Practices Engaged</div> <div>18/21</div>					
<div>Collections Activities Performed</div> <div>13/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.330.07</div> <div>Prior0.100.12</div> <div>Combined0.170.10</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current23.118.69</div> <div>Prior5.268.78</div> <div>Combined10.538.74</div>	<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
				<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>		





# Monterey: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Monterey collections program, the County of Monterey Revenue Division (CMRD) received 14,684 accounts in FY 2024–25, an increase from the 13,897, accounts assigned by the court in FY 2023–24. A decrease in delinquent gross revenue collections of \$231,083 is attributed primarily to ability-to-pay (ATP) reductions. Cost of collections decreased by \$680,714, which can be attributed to staff vacancies and reduced Franchise Tax Board Interagency Intercept Collections (IIC) program costs. The CMRD continues to increase efficiency working both old and new accounts. A discharge from accountability of \$6.5 million was completed in FY 2024–25, using the CMRD and the court’s established processes. Collections continue to be impacted by legislation such as Assembly Bill 199 and Government Code § 68645 (ATP program authority). The program has an efficient adjustment process but is unable to isolate adjustments performed as a result of implementing Assembly Bill 1186.

Due to systems limitations, the program was unable to report certain data required by Government Code § 68514. The CMRD maintains access to data on installment plans and payment defaults, but the requested information on revenue and costs by collections activity is difficult to calculate within the case management system. Assigning revenue and costs by collection activity, as listed on the Collection Activities worksheet, is problematic as they are a product of several factors. However, best attempts were made to research and allocate costs accordingly. The CMRD continues to execute a full case management system (CMS) inventory every fiscal year to report counts and values of cases accurately on the Annual Financial Report tab. The CMRD continues to actively work with its tertiary collection vendor, AllianceOne, which is included in this year’s CRT. The CMRD is also in the process of positioning its CMS solution for an upgrade, which will encompass a more robust reporting ability to further increase access and accuracy.

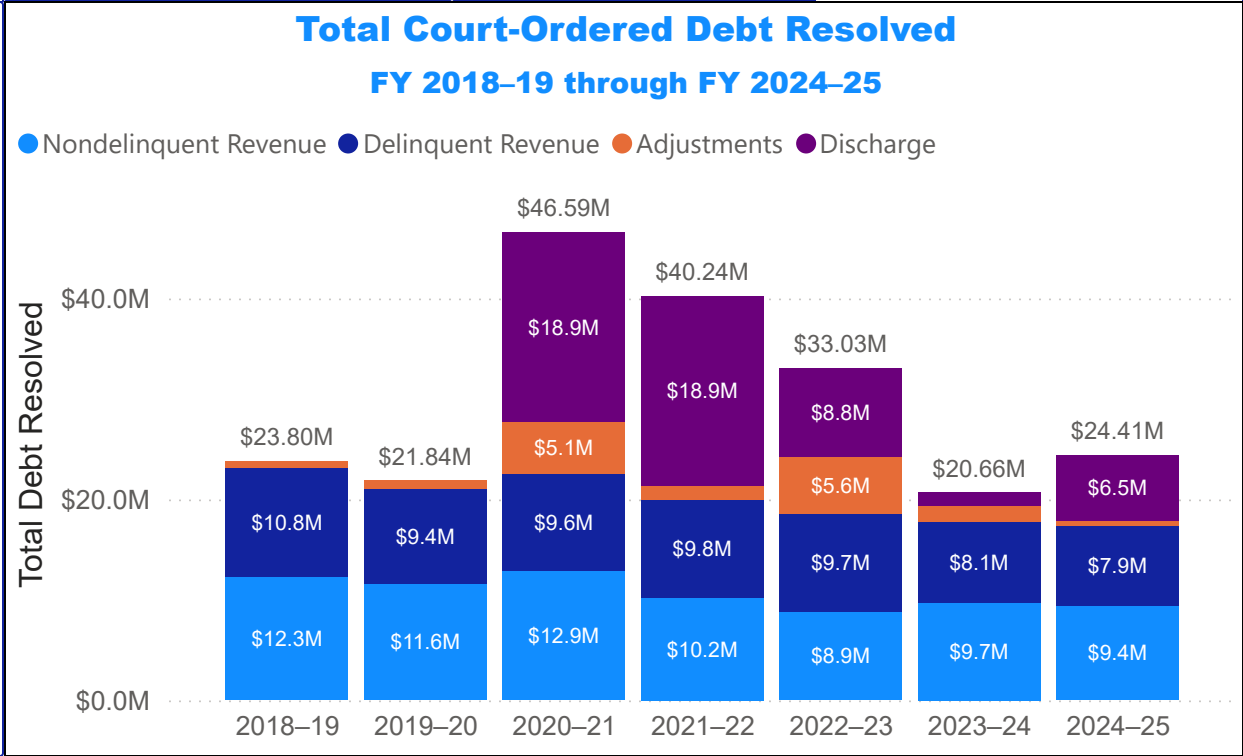
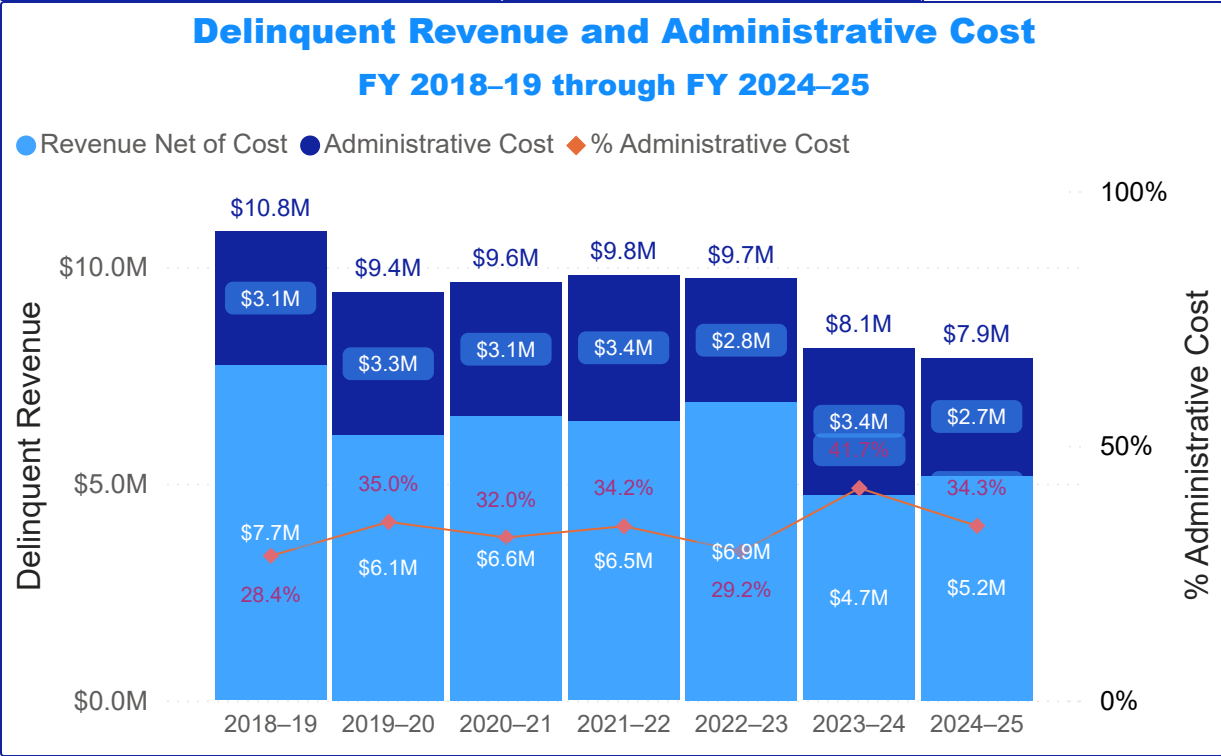
The court does not collect on delinquent debt; delinquent cases are referred to the CMRD. However, the court recovers costs for staff time spent monitoring and maintaining the Traffic Collections Interface (TCI) which transfers delinquent case information electronically to the county. Staff also review 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 with a balance of \$63.6 million in inventory previously placed with a vendor that will ultimately be discharged.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program’s case management or accounting systems.

<div>Court</div> <div>Monterey</div>	<div>Outstanding Balance</div> <div>\$165,458,279</div>	<div>Nondelinquent Revenue</div> <div>\$9,446,328</div>	<div>Delinquent Revenue</div> <div>\$7,901,057</div>	<div>Administrative Cost</div> <div>\$2,706,686</div>	<div>Adjustments</div> <div>\$574,232</div>	<div>Discharge</div> <div>\$6,485,247</div>	
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>3</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div><div>0.17</div>0.17</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div><div>0.55</div>0.58</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div><div>3.18</div>26.94</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div><div>35.95</div>16.58</div>		
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div><div>0.30</div><div>0.27</div><div>0.19</div><div>0.09</div><div>0.06</div></div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div><div>30.00</div><div>27.91</div><div>22.16</div><div>14.09</div><div>3.88</div></div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AveragePriorScoreCluster AverageCombinedScoreCluster Average</div> <div><div>County</div><div>0.29</div><div>0.31</div><div>0.52</div><div>0.46</div><div>0.40</div><div>0.39</div></div> <div><div>Private Agency</div><div>0.13</div><div>0.19</div><div>0.13</div><div>0.53</div><div>0.13</div><div>0.33</div></div> <div><div>FTB-COD</div><div>0.15</div><div>0.18</div><div>0.15</div><div>0.21</div><div>0.15</div><div>0.21</div></div> <div><div>FTB-IIC</div><div>0.01</div><div>0.12</div><div>0.01</div><div>0.11</div><div>0.01</div><div>0.11</div></div>				
	<div>Population</div> <div>438,831</div> <div>Judges</div> <div>19</div> <div>Commissioners</div> <div>2.20</div>						
	<div>Best Practices Engaged</div> <div>21/21</div>					<div>Dashboard Comments</div> <div>County prioritization of collection efforts on new referrals while still providing attention to older accounts have resulted in an improved combined Collector Effective Index (CEI) of 10.9%. County efforts dedicated to First Year Resolution for FY 2024-25 resulted in a 17.3% rate, an increase of 6.2% over the prior year’s 11.1%. The county performs annual discharge from accountability and adjustments required by legislation to ensure collection resources are focused on collectible accounts.</div>	
<div>Collections Activities Performed</div> <div>15/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div><div>Current</div><div>0.19</div><div>0.27</div></div> <div><div>Prior</div><div>0.09</div><div>0.06</div></div> <div><div>Combined</div><div>0.11</div><div>0.08</div></div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div><div>Current</div><div>27.91</div><div>22.16</div></div> <div><div>Prior</div><div>14.09</div><div>3.88</div></div> <div><div>Combined</div><div>17.16</div><div>5.72</div></div>	<div>Performance Metrics Key</div> <div><div>Positive</div><div>Needs Improvement</div><div>No Data</div></div>				

Court Monterey	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 28,768	No. of Delinquent Cases Reported 157,727	No. of Delinquent Cases With Payments 17,233
	Current	Prior	Combined				
	3%	6%	6%				



Annual Financial Report by Program and Period								
Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	\$3,065,873	\$3,124,665	\$887,508	\$1,610,721	\$272,475	\$301,757	-	\$6,485,247
Private Agency	\$19,788	\$35,074	\$2,569	\$4,553	-	-	-	-
FTB-COD	\$578,694	\$733,537	\$86,804	\$110,031	-	-	-	-
FTB-IIC	\$66,869	\$276,557	\$876	\$3,624	-	-	-	-
Intrabranch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$3,731,224	\$4,169,833	\$977,757	\$1,728,929	\$272,475	\$301,757	-	\$6,485,247

Delinquent Collections Activity			
Category	Revenue	No. of Cases	Cost
1 - Telephone	\$1,948,520	415,517	\$400,648
2 - Written Notice(s)	\$293,713	64,941	\$55,812
3 - Lobby/Counter	\$2,856,528	32,704	\$1,871,153
4 - Skip Tracing	-	334	\$1,364
5 - FTB-COD	\$1,312,231	21,983	\$196,835
6 - FTB-IIC	\$343,426	1,227	\$9,861
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$51,852	197	\$6,795
9 - Wage/Bank Garnishments & Liens	\$1,094,787	17,119	\$164,218
Total	\$7,901,057	554,022	\$2,706,686

# Napa: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Napa collections program, the court transitioned to a new private agency (Linebarger) in July 2024. The value reported for prior period was adjusted to reconcile to the ending balance for the private agency. The program reported that \$2,695,948 of the adjustments were the result of implementing Assembly Bill 1186, and \$493,416 was due to ability-to-pay (ATP) reductions in fines and fees. The above totals include both delinquent and nondelinquent cases and will not match the reported adjustments because that value includes only delinquent cases. The court's systems do not offer an easily accessible way to break out the amounts for delinquent and nondelinquent credits and adjustments.

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.

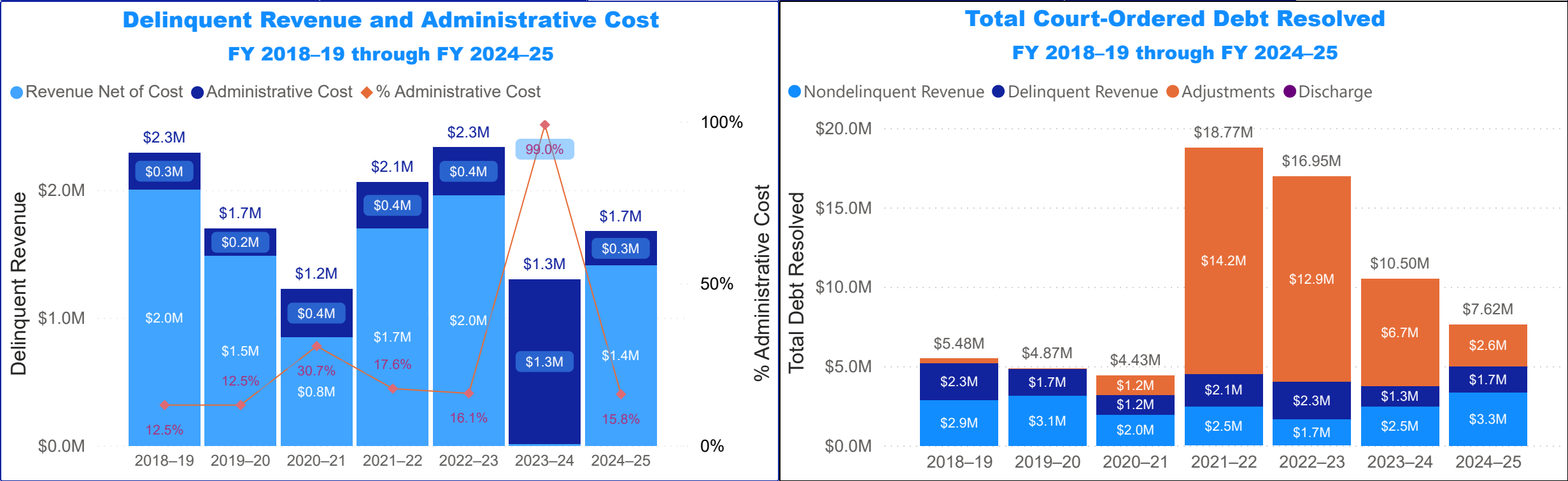
Even though the CRT provides for transfers, the program's systems do not track changes between nondelinquent and delinquent collections at the time they occur, so they cannot be assessed for inclusion in adjustments data. Referrals to Franchise Tax Board Court-Ordered Debt (FTB-COD) program are a subset of referrals to private agency. These are case values and amounts collected by FTB-COD for current and prior years.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Napa</div>	<div>Outstanding Balance</div> <div>\$36,576,204</div>	<div>Nondelinquent Revenue</div> <div>\$3,327,217</div>	<div>Delinquent Revenue</div> <div>\$1,675,723</div>	<div>Administrative Cost</div> <div>\$265,454</div>	<div>Adjustments</div> <div>\$2,614,000</div>	<div>Discharge</div> <div>\$0</div>	
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>2</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.040.09</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.190.63</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>63.9721.56</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>0.0067.44</div>		
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.080.120.12</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>1.953.7312.08</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AveragePriorScoreCluster AverageCombinedScoreCluster Average</div> <div>Private Agency0.100.140.270.100.250.10</div> <div>FTB-COD0.150.160.150.16</div> <div>FTB-IIC0.070.060.070.06</div>				
	<div>Population</div> <div>136,124</div> <div>Judges</div> <div>7</div> <div>Commissioners</div> <div>1.00</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.080.12</div> <div>Prior0.100.12</div> <div>Combined0.100.12</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current1.953.73</div> <div>Prior3.666.75</div>	<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
	<div>Best Practices Engaged</div> <div>21/21</div>						
<div>Collections Activities Performed</div> <div>12/16</div>							

Court <div>Napa</div>	Default Rate			No. of People Served 44,301	No. of Nondelinquent Cases With Payments 15,055	No. of Delinquent Cases Reported 72,623	No. of Delinquent Cases With Payments 7,149
	Current	Prior	Combined				
	75%	73%	73%				



Annual Financial Report by Program and Period								Delinquent Collections Activity				
Program	Revenue		Administrative Cost		Adjustments		Discharge		Category	Revenue	No. of Cases	Cost
	Current	Prior	Current	Prior	Current	Prior	Current	Prior				
Court	-	-	-	-	-	-	-	-	1 - Telephone	-	-	-
County	-	-	-	-	-	-	-	-	2 - Written Notice(s)	-	-	-
Private Agency	\$50,134	\$438,044	\$4,868	\$116,843	\$104,550	\$2,095,780	-	-	3 - Lobby/Counter	-	5,129	-
FTB-COD	\$0	\$765,194	\$0	\$114,779	-	\$413,670	-	-	4 - Skip Tracing	-	-	-
FTB-IIC	\$16,894	\$405,457	\$1,159	\$27,805	-	-	-	-	5 - FTB-COD	\$765,194	0	\$114,779
Intrabranch	-	-	-	-	-	-	-	-	6 - FTB-IIC	\$422,351	1,276	\$28,964
Other	-	-	-	-	-	-	-	-	7 - DL Hold/Suspension	-	-	-
Total	\$67,028	\$1,608,695	\$6,027	\$259,427	\$104,550	\$2,509,450	-	-	8 - Private Agency	\$488,178	4,577	\$121,711
									9 - Wage/Bank Garnishments & Liens	-	-	-
									Total	\$1,675,723	10,982	\$265,454

# Nevada: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Nevada collections program, the program was one of those affected by the disruption to service incurred by a private collection agency during FY 2023–24. The program has contracted with an intrabranch program and begun referring cases for collection while reconciling cases from the prior vendor. The program is currently unable to report accurately on ability-to-pay program information or victim restitution. The county no longer collects court ordered debt for the court.

The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program’s case management or accounting systems.



<div>Court</div> <div>Nevada</div>	<div>Outstanding Balance</div> <div>\$23,226,938</div>	<div>Nondelinquent Revenue</div> <div>\$1,783,847</div>	<div>Delinquent Revenue</div> <div>\$405,900</div>	<div>Administrative Cost</div> <div>\$92,048</div>	<div>Adjustments</div> <div>\$571,835</div>	<div>Discharge</div> <div>\$6,978</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>2</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.030.09</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.800.63</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>23.6221.56</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>0.2967.44</div>	
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div>0.15</div> <div>0.120.12</div> <div>0.10</div> <div>Score</div> <div>0.05</div> <div>0.00</div> <div>CurrentPrior</div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div>12.08</div> <div>10.00</div> <div>5.00</div> <div>Score</div> <div>0.00</div> <div>CurrentPrior</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>Private Agency0.140.150.100.150.10</div> <div>FTB-COD0.150.160.150.16</div> <div>FTB-IIC0.250.030.250.060.250.06</div> <div>Intrabrancho.250.250.250.250.250.25</div>			
	<div>Population</div> <div>100,354</div> <div>Judges</div> <div>6</div> <div>Commissioners</div> <div>1.60</div>					
<div>Best Practices Engaged</div> <div>18/21</div>						
<div>Collections Activities Performed</div> <div>11/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.030.12</div> <div>Prior0.020.12</div> <div>Combined0.020.12</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current2.5212.08</div> <div>Prior0.955.44</div> <div>Combined1.456.75</div>	<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>						



## Orange: Summary of Collections Reporting Template Fiscal Year 2024–25

### 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. This report contains collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

### Performance

According to the Orange collections program, there was significant progress in improving the effectiveness of current-year inventory collections, though older inventory presented more challenges. The higher first-year resolution rate can be attributed to the full implementation of the ability-to-pay program, which helped lower outstanding balances and made it easier to secure final payments and close cases. At the same time, this program contributed to higher adjustment totals, as judges suspend large balances under its guidelines. The program discharged from accountability considerably fewer cases than in prior years, which indicates that fewer accounts are at the five-year aging threshold without payments. Overall, it was a productive year in terms of case resolutions, though it did not translate into increased revenues.

The court did not encounter any difficulty with providing the required data for the reporting period. There was some data that Franchise Tax Board was unable to provide. Currently, County Probation's data systems are only capable of reporting limited information required by Government Code § 68514. Because data systems have no way of equating a payment received to a collection activity, all payments are reported in category 3. Multiple collection activities are utilized in pursuing debt, where values are not included on the report, the data systems do not track the numbers.

The program reported that \$5,498,673 of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Orange</div>	<div>Outstanding Balance</div> <div>\$102,887,568</div>	<div>Nondelinquent Revenue</div> <div>\$64,805,146</div>	<div>Delinquent Revenue</div> <div>\$20,726,306</div>	<div>Administrative Cost</div> <div>\$6,115,367</div>	<div>Adjustments</div> <div>\$13,980,921</div>	<div>Discharge</div> <div>\$8,952,476</div>	
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>4</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.510.23</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.360.42</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>95.4044.62</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>61.0916.30</div>		
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div>0.480.230.07</div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div>50.5325.596.075.63</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>Court0.370.300.210.570.330.42</div> <div>Private Agency0.120.230.120.330.120.28</div> <div>FTB-COD0.150.120.170.210.160.20</div> <div>FTB-IIC0.030.140.030.080.030.09</div>				
	<div>Population</div> <div>3,175,427</div> <div>Judges</div> <div>127</div> <div>Commissioners</div> <div>18.00</div>			<div>Dashboard Comments</div> <div>Full implementation of the ability-to-pay program is likely responsible for the programs improved First-Year Resolution Rate and higher Adjustment Score.</div>			
	<div>Best Practices Engaged</div> <div>20/21</div>						
<div>Collections Activities Performed</div> <div>15/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.480.23</div> <div>Prior0.280.07</div> <div>Combined0.330.09</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current50.5325.59</div> <div>Prior6.075.63</div> <div>Combined18.178.14</div>	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>				



# **Placer: Summary of Collections Reporting Template Fiscal Year 2024–25**

## **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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## **Performance**

According to the Placer collections program, the county program collected \$4,582,345 in delinquent debt and victim restitution during the 2024–25 fiscal year. The division currently adheres to all 21 of the Judicial Council's best practices for collections, qualifying its efforts as a comprehensive collection program.

The court is responsible for collecting non-delinquent debt. However, the court's case management system (CMS) lacks the capabilities to fulfill the reporting requirements for non-delinquent and ability-to-pay collections on the CRT. Currently, the CMS does not capture or store data in a format that allows for accurate reporting. On March 12, 2020, the court entered into a contract with its CMS vendor to develop a reporting template capable of generating the required data, but no resolution has been provided as of the date of this report.

The program reported that \$836,927 of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Placer</div>	<div>Outstanding Balance</div> <div>\$25,248,902</div>	<div>Nondelinquent Revenue</div> <div>Not Available</div>	<div>Delinquent Revenue</div> <div>\$3,769,372</div>	<div>Administrative Cost</div> <div>\$1,929,338</div>	<div>Adjustments</div> <div>\$1,445,299</div>	<div>Discharge</div> <div>\$2,722,075</div>	
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>2</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div><div>0.37</div><div>0.09</div></div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div><div>1.00</div><div>0.63</div></div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div><div>43.55</div><div>21.56</div></div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div><div>82.03</div><div>67.44</div></div>		
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div><div>0.46</div><div>0.12</div><div>0.15</div><div>0.12</div></div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div><div>113.35</div><div>12.08</div><div>15.29</div><div>5.44</div></div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div><div>County</div><div>0.72</div><div>0.65</div><div>0.88</div><div>0.23</div><div>0.76</div><div>0.34</div></div> <div><div>Private Agency</div><div>0.84</div><div>0.14</div><div>0.10</div><div>0.10</div><div>0.11</div><div>0.10</div></div> <div><div>FTB-COD</div><div>0.11</div><div>0.15</div><div>0.16</div><div>0.16</div><div>0.15</div><div>0.16</div></div> <div><div>FTB-IIC</div><div>0.01</div><div>0.03</div><div>0.03</div><div>0.06</div><div>0.03</div><div>0.06</div></div>				
	<div>Population</div> <div>421,446</div> <div>Judges</div> <div>11</div> <div>Commissioners</div> <div>4.50</div>						
	<div>Best Practices Engaged</div> <div>21/21</div>						
<div>Collections Activities Performed</div> <div>13/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div><div>Current</div><div>0.46</div><div>0.12</div></div> <div><div>Prior</div><div>0.15</div><div>0.12</div></div> <div><div>Combined</div><div>0.21</div><div>0.12</div></div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div><div>Current</div><div>113.35</div><div>12.08</div></div> <div><div>Prior</div><div>15.29</div><div>5.44</div></div> <div><div>Combined</div><div>33.20</div><div>6.75</div></div>	<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>				
				<div>Performance Metrics Key</div> <div><div>Positive</div><div>Needs Improvement</div><div>No Data</div></div>			





# Plumas: Summary of Collections Reporting Template Fiscal Year 2024–25

## Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Plumas County and the County of Plumas. This report contains collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Plumas collections program, due to COVID-19, the Dixie Fire, and ongoing staff shortage this is the first year since FY 2019–20 that the CRT has been completed. This report does not include county collections data, because of in-house computer program limitations which does not have the capability to provide the information needed to complete the report accurately.

For FY 2024–25, there were no new case referrals to Ventura Superior Court's for collection services.

The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Plumas</div>	<div>Outstanding Balance</div> <div>\$102,607</div>	<div>Nondelinquent Revenue</div> <div>\$425,255</div>	<div>Delinquent Revenue</div> <div>\$52,512</div>	<div>Administrative Cost</div> <div>\$13,127</div>	<div>Adjustments</div> <div>\$29,640</div>	<div>Discharge</div> <div>\$0</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>1</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>1.000.06</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.000.51</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>160.4330.44</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>0.001.81</div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.730.120.07</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>46.728.788.69</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AveragePriorCluster AverageCombinedScoreCluster Average</div> <div>FTB-IIC0.080.250.130.250.11</div> <div>Intrabranchnone0.250.250.250.25</div>			
			<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
<div>Population</div> <div>18,885</div> <div>Judges</div> <div>2</div> <div>Commissioners</div> <div>0.30</div>						
<div>Best Practices Engaged</div> <div>16/21</div>						
<div>Collections Activities Performed</div> <div>12/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.07</div> <div>Prior0.730.12</div> <div>Combined0.730.10</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current8.69</div> <div>Prior46.728.78</div> <div>Combined46.728.74</div>	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			



# Riverside: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Riverside collections program, a mid-year transition to a new case management system (CMS) as well as continuing implementation of collections management system had a significant negative impact on the ability to accurately compile collections data and the resulting metrics. The Franchise Tax Board's Court Ordered Debt (FTB-COD) program rule changes related to wage garnishments under, Senate Bill 1477, as well as a lower number of case transfers contributed to reduced collections numbers. Regarding FTB Interagency Intercept Collections (IIC) program, due to recent legislation individuals who were recipients of an Earned Income Credit could no longer have taxes intercepted by the IIC program, substantially reducing collections. The FTB-IIC program provides secondary collection efforts. therefore cases are not reported as established, but case values transferred from other collection entites are, to keep the report balanced.

Reporting on ability-to-pay determinations was challenging due to the court's implementation of a new case management system (CMS) in January 2025. In addition, integration with the MyCitations online tool was still in the programming stage at year-end. The court will develop a statement of costs to recover those costs to the program. Due to the transition to a new CMS, the court was unable to identify how much, if any, of the adjustments were the result of implementing Assembly Bill 1186 and is working with its vendor to allow adjustments specific to this bill.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Riverside</div>	<div>Outstanding Balance</div> <div>\$199,430,605</div>	<div>Nondelinquent Revenue</div> <div>\$28,334,195</div>	<div>Delinquent Revenue</div> <div>\$23,668,255</div>	<div>Administrative Cost</div> <div>\$11,575,505</div>	<div>Adjustments</div> <div>\$1,615,638</div>	<div>Discharge</div> <div>\$3,008,924</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>4</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.230.23</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.390.42</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>7.0944.62</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>13.2116.30</div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.630.230.120.07</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>33.6225.5928.455.63</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>Court0.170.300.860.570.540.42</div> <div>Private Agency0.080.230.080.330.080.28</div> <div>FTB-COD0.360.120.210.360.20</div> <div>FTB-IIC0.020.140.020.080.020.09</div>			
	<div>Population</div> <div>2,495,640</div> <div>Judges</div> <div>76</div> <div>Commissioners</div> <div>14.00</div>					
	<div>Best Practices Engaged</div> <div>21/21</div>					
<div>Collections Activities Performed</div> <div>15/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.630.23</div> <div>Prior0.120.07</div> <div>Combined0.190.09</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current33.6225.59</div> <div>Prior28.455.63</div> <div>Combined29.108.14</div>	<div>Dashboard Comments</div> <div>Due to a mid-year transition to a new case management system as well as continuing implementation of collections management system, there was a negative impact on the accuracy in reporting and the resulting metrics.</div>			
			<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			



# Sacramento: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Sacramento collections program, over the past several years several legislative changes have significantly affected collections processes, leading to a considerable decline in collectable debt. During the reporting period, total adjustments amount of \$1,000,156, includes \$222,399 attributable to implementing Assembly Bill 1186. In previous CRTs, ending case counts reported were based on docket numbers, which did not account for multiple defendants on same case, and nondelinquent amounts were not excluded from ending totals. For this reporting period, ending case counts were determined using individual cases and nondelinquent amounts have been separated from the ending balance, since accounts receivable are run directly in the county's system.

Currently, the court and county are unable to provide all components of the requested categories of data required by Government Code § 68514. However, the program performs fifteen collection activities as required by Penal Code § 1463.007. The county is reassessing programming needs to ensure required data is collected within 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 include the ability to capture the required data categories.

The court was unable to claim costs or report data related to ability-to-pay (ATP) cases due to current reporting limitations within its CMS. The court established a contract with a private agency to manage collections for delinquent traffic cases returned from the county; however, the court has not initiated implementation of the agency's services as it is working on reconciling delinquent and nondelinquent case data in the system. Because the associated expenses of the court reconciliation project are eligible for reimbursement through deductions from collections per Penal Code § 1463.007, eligible costs were recovered before distributing revenue collected by the program.

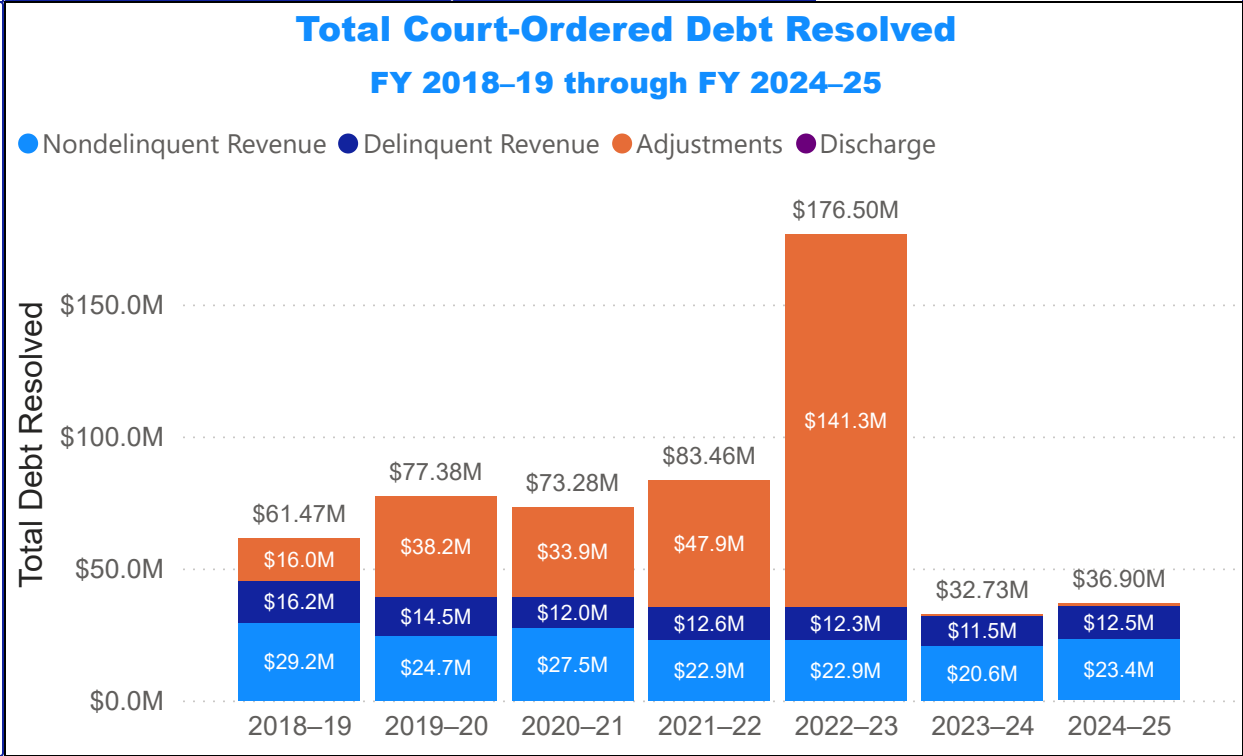
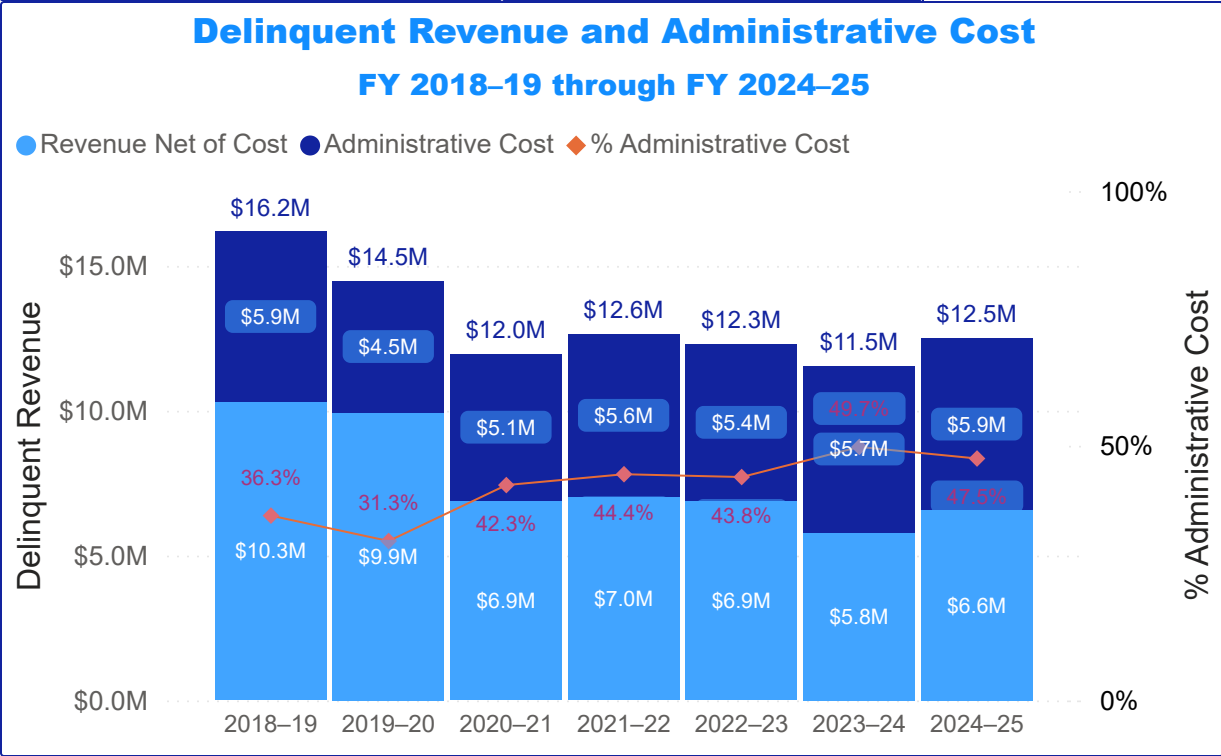
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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Sacramento</div>	<div>Outstanding Balance</div> <div>\$335,893,301</div>	<div>Nondelinquent Revenue</div> <div>\$23,397,127</div>	<div>Delinquent Revenue</div> <div>\$12,504,241</div>	<div>Administrative Cost</div> <div>\$5,936,744</div>	<div>Adjustments</div> <div>\$1,000,156</div>	<div>Discharge</div> <div>\$0</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>4</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.240.23</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.460.42</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>2.8644.62</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>0.0016.30</div>	
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div><div>0.300.230.070.07</div></div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div><div>57.7625.596.635.63</div></div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div><div>County0.730.810.730.760.730.79</div><div>FTB-COD0.150.120.150.210.150.20</div><div>FTB-IIC0.010.140.010.080.010.09</div></div>			
	<div>Population</div> <div>1,604,745</div> <div>Judges</div> <div>68</div> <div>Commissioners</div> <div>11.00</div>			<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>		
<div>Best Practices Engaged</div> <div>20/21</div>						
<div>Collections Activities Performed</div> <div>15/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div><div>Current0.300.23</div><div>Prior0.070.07</div><div>Combined0.090.09</div></div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div><div>Current57.7625.59</div><div>Prior6.635.63</div><div>Combined11.958.14</div></div>	<div>Performance Metrics Key</div> <div><div>PositiveNeeds ImprovementNo Data</div></div>			



Court Sacramento	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 75,990	No. of Delinquent Cases Reported 496,602	No. of Delinquent Cases With Payments 46,504
	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	\$4,029,844	\$2,981,876	\$2,923,843	\$2,163,493	\$378,930	\$587,210	-	-
Private Agency	-	-	-	\$134,277	-	-	-	-
FTB-COD	\$418,470	\$4,314,398	\$62,359	\$642,916	(\$3,410)	\$37,426	-	-
FTB-IIC	\$18,319	\$741,334	\$238	\$9,618	\$0	\$0	-	-
Intrabranch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$4,466,633	\$8,037,608	\$2,986,440	\$2,950,304	\$375,520	\$624,636	-	-

Delinquent Collections Activity			
Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	-	-	-
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$4,732,868	16,767	\$705,275
6 - FTB-IIC	\$759,652	3,273	\$9,855
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$5,492,521	20,040	\$715,130

# San Benito: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the San Benito collections program, the current court collections program consists of mailing an original order and notice to the customer, a follow-up notice with notification of any fines due and due date for payment before case is referred to Franchise Tax Board for collections. All victim restitution is collected by the county. The program is working with their 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 program is in the third full year of implementing the ability-to-pay program (ATP). The program is working with the CMS vendor to have numbers for the ATP program to determine revenue from non-delinquent and delinquent collections to track data on payment plans.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

# San Bernardino: Summary of Collections Reporting Template Fiscal Year 2024–25

## Program Overview

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of San Bernardino County and the County of San Bernardino. This report contains collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the San Bernardino collections program, the implementation of Assembly Bill (AB) 1186, effective January 1, 2025, resulted in \$10.7 million in vacated state restitution fines and resolution of 12,534 cases. To comply with AB 1186, automated scripts were developed to continuously identify and vacate state restitution fines at 10-years from date of imposition. The court also concluded its 2-year effort to cancel EMAT fees under AB 2648, effective January 1, 2024, resulting in \$344,514 in vacated fees. Over 37,000 cases were referred to Franchise Tax Board's Court-Ordered Debt (FTB-COD) program late in the reporting period, resulting in increased costs. Collections on these cases appear positive at the beginning of FY 2025–26. Collections from FTB Interagency Intercept Collections program declined 41 percent in FY 2024–25 while account referrals increased. Tax credits afforded to taxpayers contributed to lowered amounts "interceptable" by the IIC program. The court did not perform a discharge from accountability but intends to reinstate the process in FY 2025–26. Though the county continues to lower its program costs resulting in a positive Spend Efficiency Score, the county exceeded its 20 percent cost of collections cap specified in the MOU, ending the year at 28 percent. The county will return over-recovered costs to the program for court to redistribute.

While the CRT calculates ending inventory balances, it does not account for cases resolved through payment-in-full, adjustments, or discharge. With no spot to report cases referred to FTB-COD from prior inventory on the CRT, the Transfer Worksheet was used to reclassify cases across programs and restate opening inventory balances by program. The program continues to refine and improve its reporting on the CRT, and actively participates in Collections Working Group meetings. The method to report value of cases on installment agreements was enhanced to also report default balance this year. With the courts implementation of the online *MyCitations* tool in June 2024, this year's CRT reports a full year of ability-to-pay (ATP) program results. Separating ability-to-pay revenue between nondelinquent and delinquent required some data analysis which the program will continue to refine. At this time, the court has not opted to claim ability-to-pay costs.

The court and county operate its comprehensive court collection program per a Memorandum of Understanding for Enhanced Collection Services. The county continues to monitor for cost

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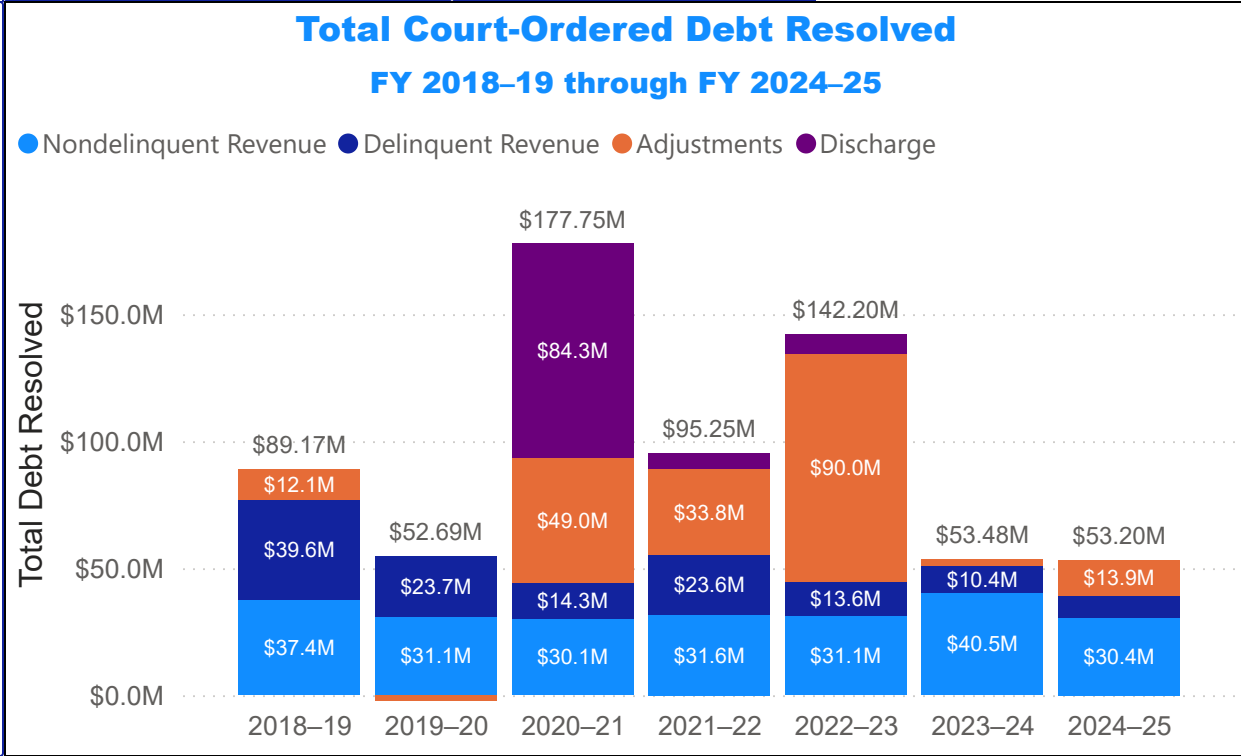
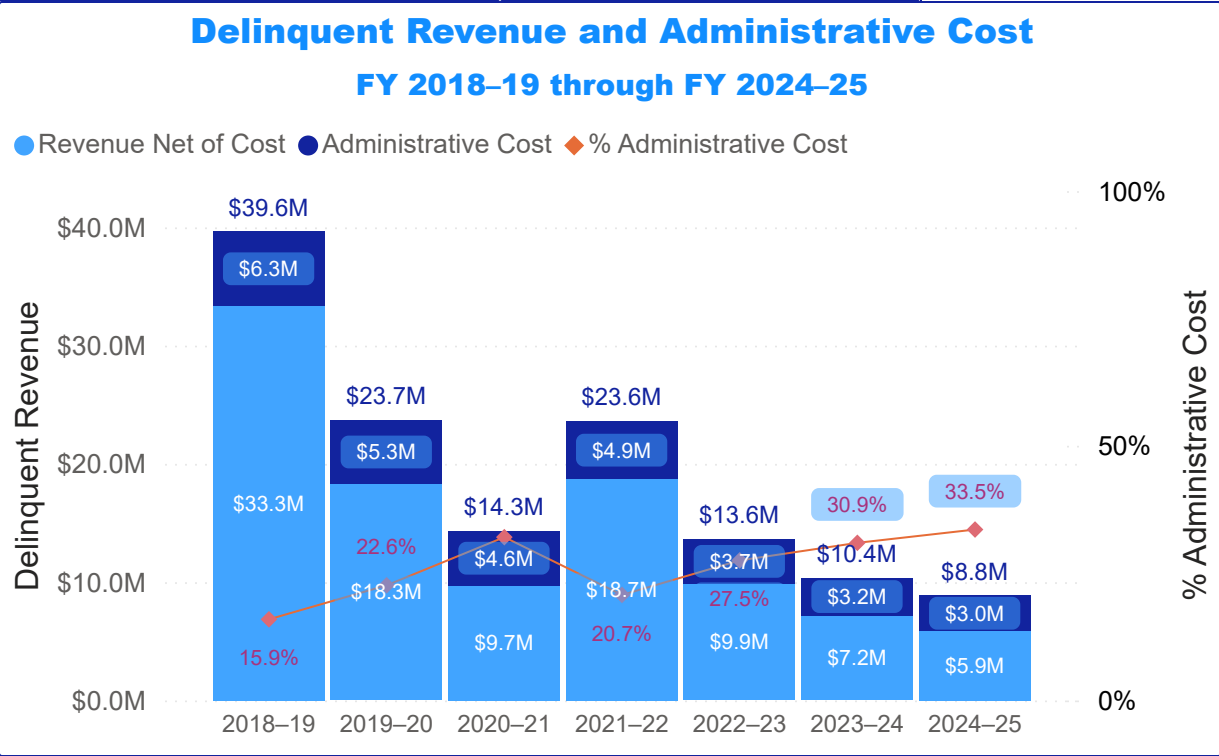
<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

## **San Bernardino: Summary of Collections Reporting Template Fiscal Year 2024–25**

efficiencies and invests in revenue enhancing activities. Despite these efforts, revenue continues to decline most notably by reduced IIC program numbers, which decreased 41 percent from prior year. Legislative changes continue to impact average case values, further reducing program revenues. Implementing legislative requirements also increases the administrative effort and cost to implement. Since FY 2022–23, the administrative effort and cost to adjust accounts by vacating fees stemming from legislative updates has nearly doubled, negatively impacting the program's cost of collections. Though overall program costs continue to decrease, the cost of collections percentage has increased.

<div>Court</div> <div>San Bernardino</div>	<div>Outstanding Balance</div> <div>\$113,577,124</div>	<div>Nondelinquent Revenue</div> <div>\$30,409,697</div>	<div>Delinquent Revenue</div> <div>\$8,847,081</div>	<div>Administrative Cost</div> <div>\$2,966,749</div>	<div>Adjustments</div> <div>\$13,939,692</div>	<div>Discharge</div> <div>\$0</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>4</div>	<div>First-Year Resolution Rate</div> <div><div>Score</div><div>Cluster Average</div><div>0.14</div><div>0.23</div></div>	<div>Risk Monitor</div> <div><div>Score</div><div>Cluster Average</div><div>0.38</div><div>0.42</div></div>	<div>Adjustment Score</div> <div><div>Score</div><div>Cluster Average</div><div>102.22</div><div>44.62</div></div>	<div>Discharge Score</div> <div><div>Score</div><div>Cluster Average</div><div>0.00</div><div>16.30</div></div>	
	<div>Collector Effective Index</div> <div><div>● Score ◆ Cluster Average</div><div><div>Score</div><div>Cluster Average</div><div>0.25</div><div>0.23</div><div>0.08</div><div>0.07</div></div></div>	<div>Cost: Referral Ratio</div> <div><div>● Score ◆ Cluster Average</div><div><div>Score</div><div>Cluster Average</div><div>10.33</div><div>25.59</div><div>9.04</div><div>5.63</div></div></div>	<div>Spend Efficiency Score</div> <div><div>Period</div><div>Program</div><div>Score</div><div>Current Cluster Average</div><div>Score</div><div>Prior Cluster Average</div><div>Score</div><div>Combined Cluster Average</div></div> <div><div>County</div><div>FTB-COD</div><div>FTB-IIC</div><div>0.17</div><div>0.06</div><div>0.81</div><div>0.12</div><div>0.14</div><div>0.72</div><div>3.64</div><div>0.07</div><div>0.76</div><div>0.21</div><div>0.08</div><div>0.46</div><div>3.64</div><div>0.07</div><div>0.79</div><div>0.20</div><div>0.09</div></div>			
	<div>Population</div> <div>2,207,424</div> <div>Judges</div> <div>85</div> <div>Commissioners</div> <div>18.00</div>					
<div>Best Practices Engaged</div> <div>18/21</div>			<div>Dashboard Comments</div> <div>Annual discharge was not processed due to resource constraints. The Spend Efficiency Score was high for Franchise Tax Board's Court-Ordered Debt program as large caseload referred to FTB-COD late in year; with offsetting revenues materializing in FY 2025–26. The Adjustment Score increase was due to AB 1186.</div>			
<div>Collections Activities Performed</div> <div>14/16</div>	<div>Collector Effective Index</div> <div><div>Period</div><div>Score</div><div>Cluster Average</div><div>Current</div><div>0.25</div><div>0.23</div><div>Prior</div><div>0.08</div><div>0.07</div><div>Combined</div><div>0.11</div><div>0.09</div></div>	<div>Cost: Referral Ratio</div> <div><div>Period</div><div>Score</div><div>Cluster Average</div><div>Current</div><div>10.33</div><div>25.59</div><div>Prior</div><div>9.04</div><div>5.63</div><div>Combined</div><div>9.24</div><div>8.14</div></div>	<div>Performance Metrics Key</div> <div><div>Positive</div><div>Needs Improvement</div><div>No Data</div></div>			

Court <div>San Bernardino</div>	Default Rate			No. of People Served 20,391	No. of Nondelinquent Cases With Payments 112,547	No. of Delinquent Cases Reported 321,042	No. of Delinquent Cases With Payments 34,317
	Current	Prior	Combined				
	40%	52%	46%				



Annual Financial Report by Program and Period								
Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	\$2,727,077	\$2,906,994	\$470,470	\$2,104,782	\$726,184	\$13,213,508	\$0	\$0
Private Agency	-	-	-	-	-	-	-	-
FTB-COD	-	\$45,294	-	\$165,043	-	-	-	-
FTB-IIC	\$628,514	\$2,539,202	\$36,233	\$190,221	-	-	-	-
Intrabranch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$3,355,591	\$5,491,490	\$506,703	\$2,460,046	\$726,184	\$13,213,508	\$0	\$0

Delinquent Collections Activity			
Category	Revenue	No. of Cases	Cost
1 - Telephone	\$686,638	112,279	\$573,336
2 - Written Notice(s)	\$2,125,863	278,825	\$507,496
3 - Lobby/Counter	\$1,721,225	16,204	\$1,044,876
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$45,294	38,637	\$165,043
6 - FTB-IIC	\$3,167,716	347,279	\$226,454
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	\$1,100,345	7,627	\$449,544
Total	\$8,847,081	800,851	\$2,966,749

# San Diego: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the San Diego collections program, the court experienced significant shifts in adjustments and collections due to both statutory changes and ongoing programs impacting the collection of fines and fees. The most notable impact was the implementation of Assembly Bill (AB) 1186, which made any balances of restitution fines unenforceable and uncollectable after 10 years from the date of imposition. As a result, the court reported that \$4,103,009 of the adjustments were the result of implementing AB 1186. This legislative change directly contributed to the increase in adjustment activity reflected in the current year. When comparing between periods, FY 2023–24 combined adjustments totaled \$6,611,768, while FY 2024–25 adjustments increased to \$10,995,529, a 66.3 percent increase. In addition, the ability-to-pay (ATP) program continues to play a significant role in shaping reported figures. For this reporting period, the initial total of fines and fees assessed was approximately \$1.2 million. After applying pro-rata ATP reductions, \$510,000 was forgiven, further reducing collectible balances. Despite these downward adjustments, the court's overall combined gross revenue increased by 7.93 percent, increasing from \$17,434,735 in FY 2023–24 to \$18,818,123 in FY 2024–25, driven in part by a modest rise in filings. The modifications to the beginning balances are attributable to adjustments in the individual program lines caused by transfers between private agency and Franchise Tax Board Court-Ordered Debt (FTB-COD) program.

The county's collection program maintained a steady performance in FY 2024–25, with a 2 percent increase in total combined collections over FY 2023–24, from \$807,752 to \$825,918. The county was heavily impacted by AB 1186, which rendered the outstanding balance of any restitution fine uncollectible 10 years after the date of imposition. This bill resulted in \$2.67 million being removed from prior period case balances, causing total adjustments to increase by 351 percent over prior year, from \$906,889 to \$4,088,088. The county was also impacted by current period referrals decreasing by 9 percent from the previous reporting period, from \$2,612,141 for FY 2023–24 to \$2,384,492 in FY 2024–25. Although this reduction contributed to a \$13,000 decrease in current period collections, it was offset by a \$31,000 increase in collections on prior period cases. The county evaluated the collectability of its aging cases and discharged \$808,000 in uncollectible debt. The reduction in referrals, increases in adjustments and collections, and the value of discharged debt resulted in a decrease to the county's ending balance from \$28.03 million in FY 2023–24 to \$24.69 million in FY 2024–25.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

## **San Diego: Summary of Collections Reporting Template Fiscal Year 2024–25**

Government Code section 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 all 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 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.

Despite downward adjustments resulting from statutory changes, the court's overall external collection agency, along with the two FTB-COD and Interagency Intercept Collections (IIC) programs maintained stable performance in FY 2024–25, reflecting an 11.70 percent increase in delinquent collections compared to FY 2023–24 (\$16,116,249 vs. \$14,430,136). The court remains committed to upholding best practices in collections while ensuring the efficient and equitable implementation of statutes governing 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 2025. The campaign resulted in \$71,000 additional collections, which accounted for over 8 percent of the reported total combined collection of \$825,000. The additional outreach efforts yielded notable improvements in payment rates including a 3 percent increase in the number of current period cases with payments, rising from 740 cases in FY 2023–24 to 760 cases in FY 2024–25. Furthermore, there was a 9 percent increase in the number of prior period cases with payments, increasing from 1,816 cases in FY 2023–24 to 1,979 cases in FY 2024–25. The county remains committed to effective debt management and revenue collection. By continuing to refine its strategies and investing in targeted outreach efforts, the county aims to further enhance and strengthen its collection performance.



<div>Court<div>San Diego</div></div>	<div>Outstanding Balance</div> <div>\$408,529,954</div>	<div>Nondelinquent Revenue</div> <div>\$35,626,339</div>	<div>Delinquent Revenue</div> <div>\$19,644,041</div>	<div>Administrative Cost</div> <div>\$7,174,430</div>	<div>Adjustments</div> <div>\$15,083,609</div>	<div>Discharge</div> <div>\$807,792</div>																																										
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>4</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.190.23</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.760.42</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>33.9744.62</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>1.8216.30</div>																																											
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div><div>0.240.23</div><div>0.060.07</div></div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div><div>23.6125.59</div><div>5.485.63</div></div>	<div>Spend Efficiency Score</div> <table><tr><th>Period Program</th><th>Score</th><th>Current Cluster Average</th><th>Prior Score</th><th>Prior Cluster Average</th><th>Combined Score</th><th>Combined Cluster Average</th></tr><tr><td>Court</td><td>0.21</td><td>0.30</td><td>0.21</td><td>0.57</td><td>0.21</td><td>0.42</td></tr><tr><td>County</td><td>1.05</td><td>0.81</td><td>1.05</td><td>0.76</td><td>1.05</td><td>0.79</td></tr><tr><td>Private Agency</td><td>0.24</td><td>0.23</td><td>0.53</td><td>0.33</td><td>0.34</td><td>0.28</td></tr><tr><td>FTB-COD</td><td>0.41</td><td>0.12</td><td>0.41</td><td>0.21</td><td>0.41</td><td>0.20</td></tr><tr><td>FTB-IIC</td><td>0.78</td><td>0.14</td><td>0.22</td><td>0.08</td><td>0.27</td><td>0.09</td></tr></table>				Period Program	Score	Current Cluster Average	Prior Score	Prior Cluster Average	Combined Score	Combined Cluster Average	Court	0.21	0.30	0.21	0.57	0.21	0.42	County	1.05	0.81	1.05	0.76	1.05	0.79	Private Agency	0.24	0.23	0.53	0.33	0.34	0.28	FTB-COD	0.41	0.12	0.41	0.21	0.41	0.20	FTB-IIC	0.78	0.14	0.22	0.08	0.27	0.09
	Period Program	Score	Current Cluster Average	Prior Score	Prior Cluster Average	Combined Score	Combined Cluster Average																																									
Court	0.21	0.30	0.21	0.57	0.21	0.42																																										
County	1.05	0.81	1.05	0.76	1.05	0.79																																										
Private Agency	0.24	0.23	0.53	0.33	0.34	0.28																																										
FTB-COD	0.41	0.12	0.41	0.21	0.41	0.20																																										
FTB-IIC	0.78	0.14	0.22	0.08	0.27	0.09																																										
<div>Population</div> <div>3,330,139</div> <div>Judges</div> <div>135</div> <div>Commissioners</div> <div>19.00</div>																																																
<div>Best Practices Engaged</div> <div>21/21</div>			<div>Dashboard Comments</div> <div>The collection performance metrics reflect a combined court and county Collector Effectiveness Index (CEI) of 7.8 percent. The elevated Adjustment Score of 33.97 (\$15,083,609) is due to restitution fines vacated under AB 1186, statutory adjustments, and regular court-ordered suspensions, dismissals, and alternative sentencing. The decline in the Discharge Score is the result of the court not processing cases for discharge from accountability in FY 2024–25.</div>																																													
<div>Collections Activities Performed</div> <div>16/16</div>	<div>Collector Effective Index</div> <table><tr><th>Period</th><th>Score</th><th>Cluster Average</th></tr><tr><td>Current</td><td>0.24</td><td>0.23</td></tr><tr><td>Prior</td><td>0.06</td><td>0.07</td></tr><tr><td>Combined</td><td>0.08</td><td>0.09</td></tr></table>	Period	Score	Cluster Average	Current	0.24	0.23	Prior	0.06	0.07	Combined	0.08	0.09	<div>Cost: Referral Ratio</div> <table><tr><th>Period</th><th>Score</th><th>Cluster Average</th></tr><tr><td>Current</td><td>23.61</td><td>25.59</td></tr><tr><td>Prior</td><td>5.48</td><td>5.63</td></tr><tr><td>Combined</td><td>6.79</td><td>8.14</td></tr></table>	Period	Score	Cluster Average	Current	23.61	25.59	Prior	5.48	5.63	Combined	6.79	8.14	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>																					
Period	Score	Cluster Average																																														
Current	0.24	0.23																																														
Prior	0.06	0.07																																														
Combined	0.08	0.09																																														
Period	Score	Cluster Average																																														
Current	23.61	25.59																																														
Prior	5.48	5.63																																														
Combined	6.79	8.14																																														



# San Francisco: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the San Francisco collections program, ongoing legislative changes continue to impact fines and fees values referred and collected. Assembly Bill (AB) 1186, effective January 1, 2025, vacated over \$290,000 to date of outstanding restitution fine balances over ten years old. Impacts from AB 176 and Senate Bill 1477, effective September 1, 2023, held steady the reductions to Franchise Tax Board's Court-Ordered Debt (FTB-COD) collections revenue due to additional restrictions on the amounts of attachable wages. The overall collections revenue increased from last fiscal year as the collections vendor updated programming to refer victim restitution balances to FTB-COD and FTB Interagency Intercept Collections (IIC), which resulted in more payments collected and applied to the priority debts. In this reporting period, there has been an uptick of infractions citations filed at the Court. However, amounts owed are reduced by Judicial Council's online ability-to-pay program determination tool. San Francisco has participated in this project since December 2019 resulting in lower overall account balances in traffic cases. With the continued work on programmatic builds in the CTrack, the court's case management system (CMS) for capabilities to process collections work, more data has been available for in-house collections to include in this reporting period. San Francisco has written-off debt through the discharge from accountability process 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 the following collections vendors: AllianceOne, FTB-COD and 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 over-inflating values, figures relating to FTB-IIC collected revenue are independently reported. AllianceOne informs they do not have data available on payment plans and defaults for FTB-COD as they stop working the accounts referred. Case values for delinquent Traffic debts collected at the Court are included and independently reported as well. AllianceOne provides details as to case numbers and values in certain identified activities. They inform their programming 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.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

## **San Francisco: Summary of Collections Reporting Template Fiscal Year 2024–25**

The court currently does not place liens on real property owned by delinquent debtors, but do have existing liens, previously placed by the prior county collections vendor, which are still in effect. Over the past year, resources were dedicated to work on pulling data from the CTrack CMS. Case counts on non-delinquent and delinquent payments processed at the Court are now incorporated in this report. Information extrapolated from AllianceOne's monthly inventory reports was used to support current, prior and ending inventory values in the report. This led to an adjustment to the delinquent victim restitution ending balance from the prior year to reach a truer ending balance for this year. Current period "Non-Delinquent Collections" revenue includes amounts collected by AllianceOne and by the Court. AllianceOne provided their case counts and the Court has now added the case count of non-delinquent payments processed in-house. Discharge from accountability of court-ordered debt continues to be processed in traffic and criminal cases on an annual basis to remove uncollectible debt. There currently is no mechanism to store information about installment payment related activity for cases subject to ability-to-pay determination in C-Track. Some of the raw data exists on the Judicial Council's *MyCitations* database. A 2-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.

<div>Court</div> <div>San Francisco</div>	<div>Outstanding Balance</div> <div>\$28,944,260</div>	<div>Nondelinquent Revenue</div> <div>\$6,884,164</div>	<div>Delinquent Revenue</div> <div>\$3,333,187</div>	<div>Administrative Cost</div> <div>\$2,171,279</div>	<div>Adjustments</div> <div>\$553,322</div>	<div>Discharge</div> <div>\$10,117,529</div>	
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>3</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.190.17</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.450.58</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>12.8826.94</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>235.5716.58</div>		
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.300.270.100.06</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>40.0047.7122.1614.623.88</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AveragePriorCluster AverageCombinedScoreCluster Average</div> <div>Court0.810.350.340.810.34</div> <div>Private Agency0.460.190.480.530.470.33</div> <div>FTB-COD0.800.180.730.210.730.21</div> <div>FTB-IIC0.210.120.170.110.180.11</div>				
	<div>Population</div> <div>842,027</div> <div>Judges</div> <div>52</div> <div>Commissioners</div> <div>3.90</div>						
	<div>Best Practices Engaged</div> <div>18/21</div>			<div>Dashboard Comments</div> <div>The program aligns its collections efforts with changes in laws and community needs. Although infraction filings increased, overall debt amounts in traffic and criminal cases are reduced by ability-to-pay program and other legislative changes. The program has included case counts for in-house collections for more comprehensive reporting. Reported drops in delinquent debts impact resulting performance metrics values as costs remain with overall collections work that continues to be done.</div>			
<div>Collections Activities Performed</div> <div>14/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.270.27</div> <div>Prior0.100.06</div> <div>Combined0.130.08</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current47.7122.16</div> <div>Prior14.623.88</div> <div>Combined20.385.72</div>	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>				



# San Joaquin: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the San Joaquin collections program, its private agency (FCN) used by the court is only taking cases from 2019 and later. The court experienced a cyber attack in October 2024 making it impossible to refer cases to FCN in November and December. This also contributed to the drop in collections for the reporting period, but it has been resolved. Collections have significantly dropped due to the ability-to-pay program.

The court is unable to report nondelinquent collections at this time due to IT and case management system (CMS) issues. The court hopes to be able to report on nondelinquent collections once a new CMS is implemented, in February 2026. The court has not claimed costs for the ability-to-pay installment program, but this may also be possible with the new CMS.

The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

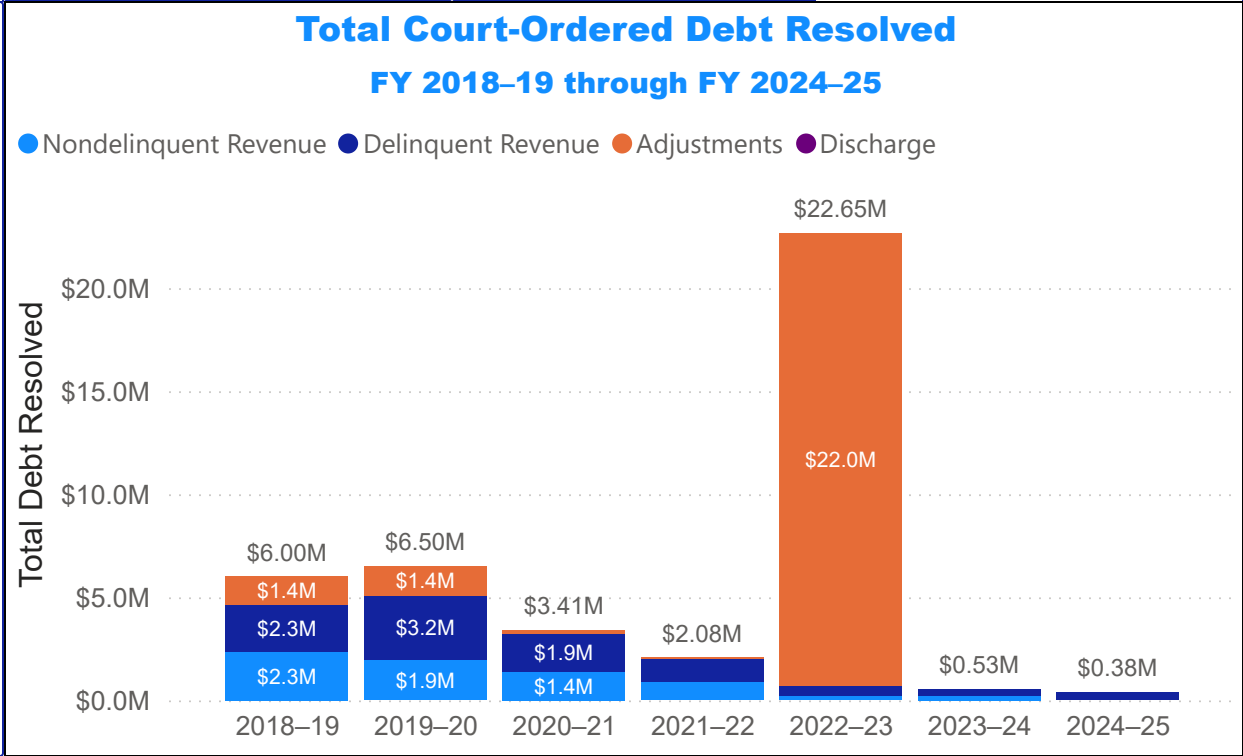
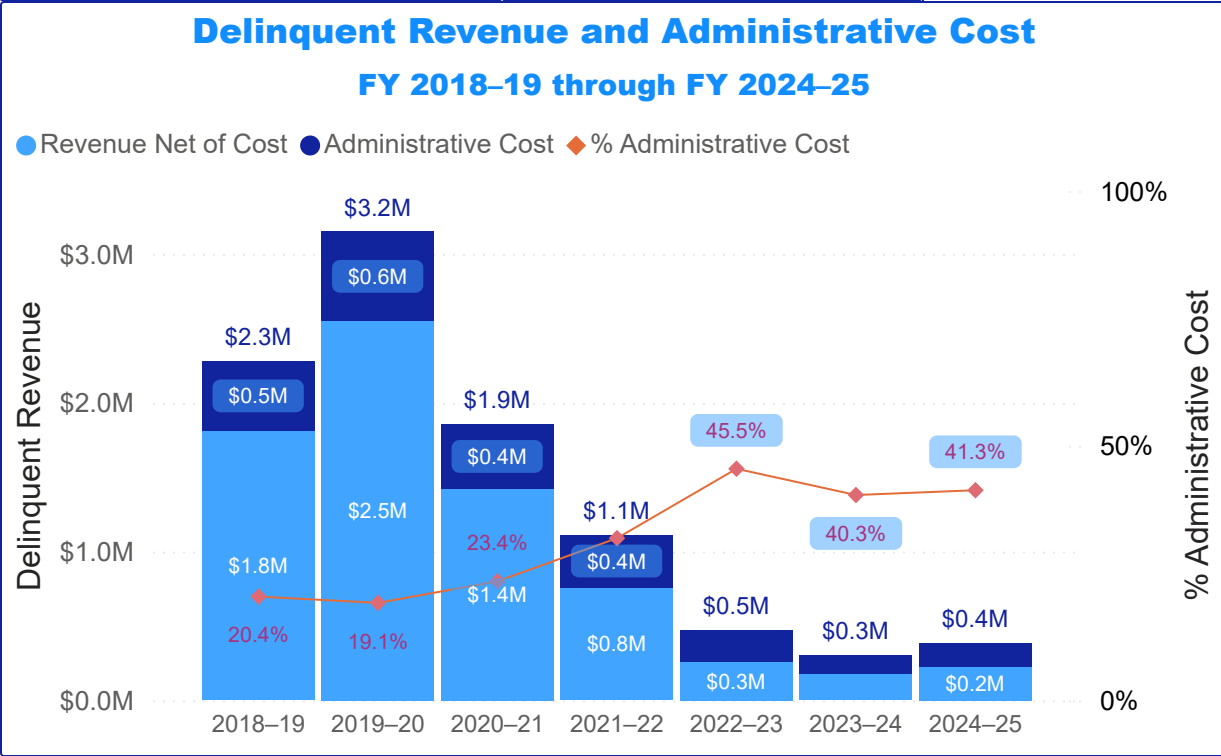
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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>San Joaquin</div>	<div>Outstanding Balance</div> <div>\$131,840,312</div>	<div>Nondelinquent Revenue</div> <div>Not Available</div>	<div>Delinquent Revenue</div> <div>\$384,826</div>	<div>Administrative Cost</div> <div>\$158,745</div>	<div>Adjustments</div> <div>\$0</div>	<div>Discharge</div> <div>\$0</div>	
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>3</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.010.17</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>1.000.58</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>0.0026.94</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>0.0016.58</div>		
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.300.27</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>20.0022.16</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>Private Agency0.190.190.190.530.190.33</div>				
	<div>Population</div> <div>805,856</div> <div>Judges</div> <div>31</div> <div>Commissioners</div> <div>4.00</div>			<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
	<div>Best Practices Engaged</div> <div>20/21</div>						
<div>Collections Activities Performed</div> <div>11/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.030.27</div> <div>Prior0.000.06</div> <div>Combined0.010.08</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current2.7922.16</div> <div>Prior0.343.88</div> <div>Combined0.535.72</div>	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>				



Court San Joaquin	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments Not Available	No. of Delinquent Cases Reported 301,779	No. of Delinquent Cases With Payments 1,754
	Current	Prior	Combined				
	39%	39%	39%				



Annual Financial Report by Program and Period								
Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	\$35,266	\$50,749	-	-	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$157,779	\$227,047	\$29,819	\$42,911	-	-	-	-
FTB-COD	-	-	-	-	-	-	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intrabranch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$157,779	\$227,047	\$65,085	\$93,660	-	-	-	-

Delinquent Collections Activity			
Category	Revenue	No. of Cases	Cost
1 - Telephone	\$217,466	13,772	\$89,707
2 - Written Notice(s)	\$167,360	9,533	\$69,038
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	\$384,826	23,305	\$158,745

# San Luis Obispo: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the San Luis Obispo collections program, neither the court or county are able to report all of the collections activity data requested. In addition, the program is unable to distinguish between current period debt and prior period debt for some reporting elements. The program has begun to use both Franchise Tax Board programs during the current reporting period, working through the private collection agency. While the program is not currently able to report victim restitution information separately, it is working to develop the capacity to do so.

The program reported that \$210,030 of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program’s case management or accounting systems.

<div>Court</div> <div>San Luis Obispo</div>	<div>Outstanding Balance</div> <div>\$87,501,826</div>	<div>Nondelinquent Revenue</div> <div>\$59,256,181</div>	<div>Delinquent Revenue</div> <div>\$4,829,196</div>	<div>Administrative Cost</div> <div>\$1,094,232</div>	<div>Adjustments</div> <div>\$2,718,736</div>	<div>Discharge</div> <div>\$4,571,980</div>		
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>2</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.040.09</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.470.63</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>27.2921.56</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>45.8967.44</div>			
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div><div>0.18</div><div>0.12</div><div>0.07</div></div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div><div>12.08</div><div>5.44</div><div>4.23</div><div>14.38</div></div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>County0.390.651.090.230.920.34</div> <div>Private Agency0.280.140.320.100.310.10</div> <div>FTB-COD0.150.150.150.160.150.16</div> <div>FTB-IIC0.030.030.060.060.050.06</div>					
	<div>Population</div> <div>279,337</div> <div>Judges</div> <div>13</div> <div>Commissioners</div> <div>2.00</div>							
	<div>Best Practices Engaged</div> <div>19/21</div>				<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
<div>Collections Activities Performed</div> <div>15/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.070.12</div> <div>Prior0.180.12</div> <div>Combined0.130.12</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current4.2312.08</div> <div>Prior14.385.44</div> <div>Combined10.266.75</div>	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>					



# San Mateo: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the San Mateo collections program, the county's only role in the collection process is related to victim restitution cases where the defendant is on supervised probation. Once a defendant's probation is terminated, the Probation Department transfers any balances due to the court for the court to collect.

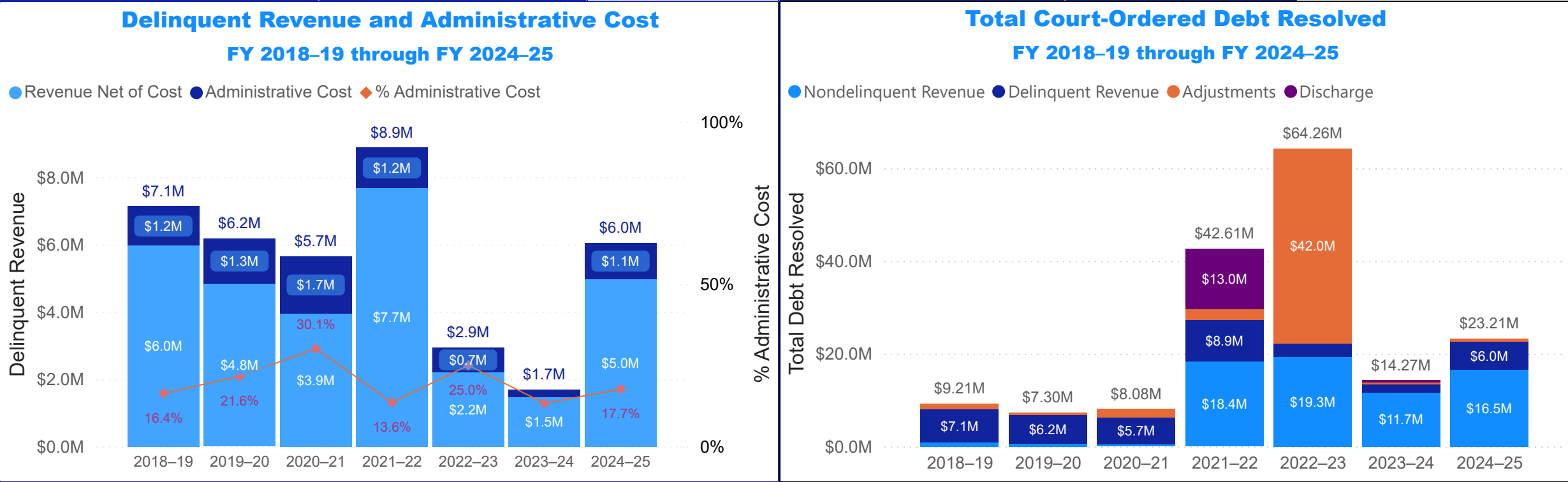
The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>San Mateo</div>	<div>Outstanding Balance</div> <div>\$45,293,125</div>	<div>Nondelinquent Revenue</div> <div>\$16,508,787</div>	<div>Delinquent Revenue</div> <div>\$6,041,959</div>	<div>Administrative Cost</div> <div>\$1,068,319</div>	<div>Adjustments</div> <div>\$661,047</div>	<div>Discharge</div> <div>\$0</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>3</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.170.17</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.250.58</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>12.7126.94</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>0.0016.58</div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.300.270.190.240.200.060.100.00</div> <div>CurrentPrior</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>20.0022.167.5410.853.880.00</div> <div>CurrentPrior</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>Private Agency0.120.192.290.530.310.33</div> <div>FTB-COD0.150.210.150.21</div> <div>FTB-IIC0.060.120.070.110.070.11</div>			
	<div>Population</div> <div>748,337</div> <div>Judges</div> <div>28</div> <div>Commissioners</div> <div>5.00</div>					
	<div>Best Practices Engaged</div> <div>19/21</div>					
<div>Collections Activities Performed</div> <div>13/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.190.27</div> <div>Prior0.240.06</div> <div>Combined0.230.08</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current7.5422.16</div> <div>Prior10.853.88</div> <div>Combined10.175.72</div>	<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
			<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			

Court <div>San Mateo</div>	Default Rate			No. of People Served 87,044	No. of Nondelinquent Cases With Payments 64,250	No. of Delinquent Cases Reported 105,043	No. of Delinquent Cases With Payments 24,158
	Current	Prior	Combined				
	30%	60%	53%				



Annual Financial Report by Program and Period									Delinquent Collections Activity			
Program	Revenue		Administrative Cost		Adjustments		Discharge		Category	Revenue	No. of Cases	Cost
	Current	Prior	Current	Prior	Current	Prior	Current	Prior				
Court	-	-	-	-	-	-	-	-	1 - Telephone	-	-	-
County	-	-	-	-	-	-	-	-	2 - Written Notice(s)	-	-	-
Private Agency	\$1,276,657	\$122,199	\$158,156	\$279,794	\$313,104	(\$438,178)	-	-	3 - Lobby/Counter	-	15,088	-
FTB-COD	\$0	\$3,838,731	\$0	\$575,810	\$0	\$786,121	-	-	4 - Skip Tracing	-	-	-
FTB-IIC	\$79,159	\$725,213	\$5,089	\$49,471	-	-	-	-	5 - FTB-COD	\$3,838,731	5,145	\$575,810
Intrabranch	-	-	-	-	-	-	-	-	6 - FTB-IIC	\$804,372	2,570	\$54,559
Other	-	-	-	-	-	-	-	-	7 - DL Hold/Suspension	-	-	-
Total	\$1,355,816	\$4,686,143	\$163,245	\$905,074	\$313,104	\$347,943	-	-	8 - Private Agency	\$1,398,856	16,443	\$437,950
									9 - Wage/Bank Garnishments & Liens	-	-	-
									Total	\$6,041,959	39,246	\$1,068,319

# **Santa Barbara: Summary of Collections Reporting Template Fiscal Year 2024–25**

## **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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## **Performance**

According to the Santa Barbara collections program, the program discharged from accountability a total of \$1,646,717 in uncollectible debt and adjusted \$1,365,264. The program is working to be able to report on future CRTs how much, if any, of adjustments are the result of implementing Assembly Bill 1186.

The program's case management systems are not able to track all of the data requested per Government Code § 68514, specifically about the program's collection activities. The program should be able to produce ATP data in next year's CRT. The Franchise Tax Board Court Ordered Debt (FTBCOD) was not able to provide data for columns K and V. The program participates in Franchise Tax Board's Interagency Intercept Collections (FTB-IIC) program. The program was able to provide FTB-IIC data for the current period, and is working on being able to provide FTB-IIC data for prior periods in future CRT reports.

The program did collect on nondelinquent cases on payment plans established prior to July 1, 2023, but cannot breakout by period. Due to case management system reporting limitations, the program does not have the data available to provide the value of cases on installment payment plans or the corresponding default balances.

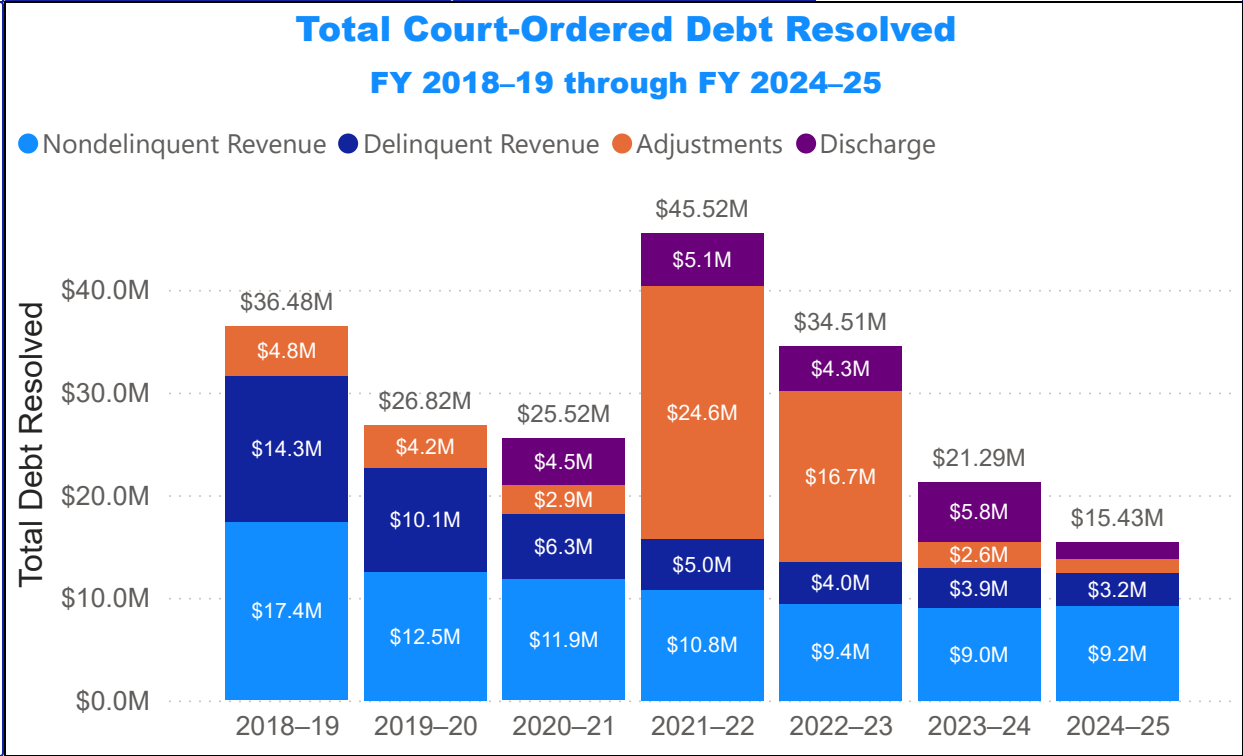
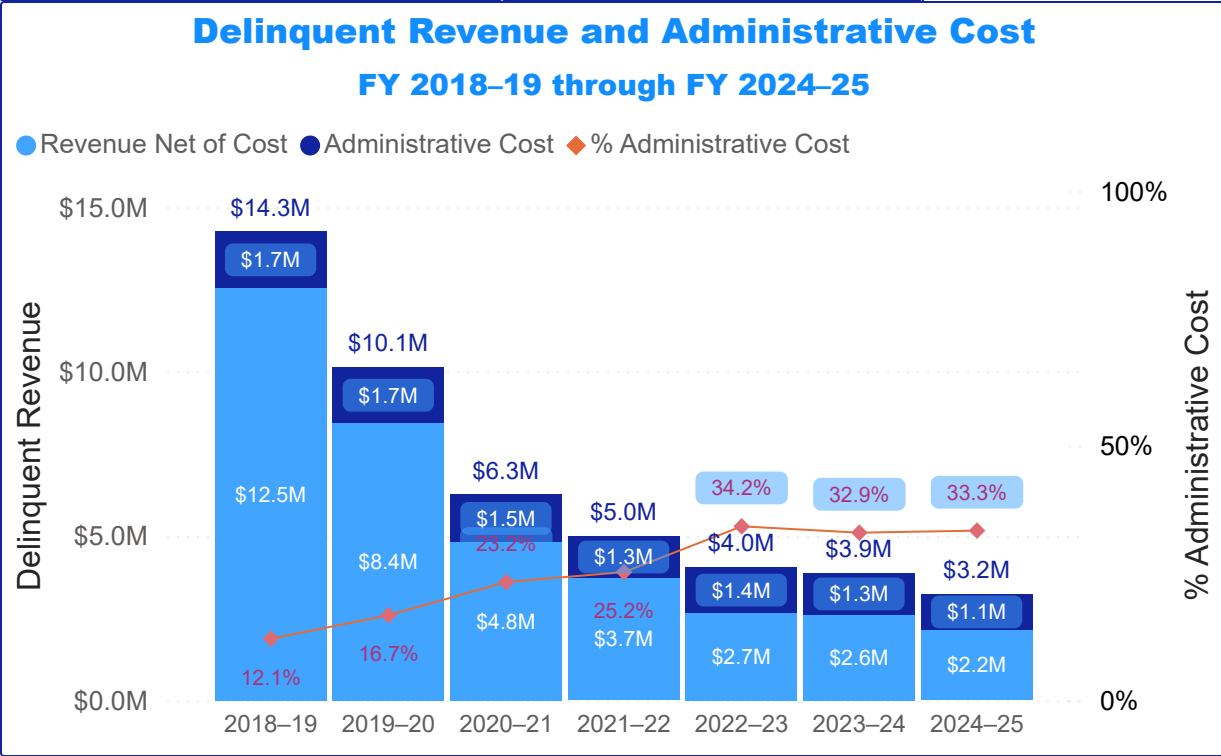
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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.



<div>Court</div> <div>Santa Barbara</div>	<div>Outstanding Balance</div> <div>\$88,982,308</div>	<div>Nondelinquent Revenue</div> <div>\$9,189,686</div>	<div>Delinquent Revenue</div> <div>\$3,225,645</div>	<div>Administrative Cost</div> <div>\$1,074,783</div>	<div>Adjustments</div> <div>\$1,365,264</div>	<div>Discharge</div> <div>\$1,646,717</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>3</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.180.17</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.530.58</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>14.3426.94</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>17.2916.58</div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.320.27</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>48.0422.16</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>Court0.490.350.340.490.34</div> <div>Private Agency0.310.190.130.530.160.33</div> <div>FTB-COD0.150.180.150.210.150.21</div> <div>FTB-IIC0.150.120.110.150.11</div>			
	<div>Population</div> <div>447,132</div> <div>Judges</div> <div>21</div> <div>Commissioners</div> <div>3.00</div>					
	<div>Best Practices Engaged</div> <div>20/21</div>					
<div>Collections Activities Performed</div> <div>15/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.320.27</div> <div>Prior0.040.06</div> <div>Combined0.080.08</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current48.0422.16</div> <div>Prior1.113.88</div> <div>Combined8.455.72</div>	<div>Dashboard Comments</div> <div>The accuracy of these performance metrics was adversely impacted by the program reporting limitations identified in page 1 of the Individual Program Report.</div>			
			<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			

Court <div>Santa Barbara</div>	Default Rate			No. of People Served <div>Not Available</div>	No. of Nondelinquent Cases With Payments <div>17,854</div>	No. of Delinquent Cases Reported <div>127,215</div>	No. of Delinquent Cases With Payments <div>10,640</div>
	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	\$1,780,461	-	\$865,829	-	-	-	-	-
County	\$94,019	-	-	-	-	-	-	-
Private Agency	\$112,671	\$581,866	\$34,579	\$75,881	\$218,150	\$1,147,114	-	\$1,646,717
FTB-COD	\$223,906	\$287,482	\$33,586	\$43,122	-	-	-	-
FTB-IIC	\$145,240	-	\$21,786	-	-	-	-	-
Intrabranch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$2,356,297	\$869,348	\$955,780	\$119,003	\$218,150	\$1,147,114	-	\$1,646,717

Delinquent Collections Activity			
Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	-	-	-
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$511,388	4,290	\$76,680
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$847,254	66,792	\$110,460
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$1,358,642	71,082	\$187,140

# Santa Clara: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Santa Clara collections program, referral of fines, penalty assessments, and fees (FPF) and collections have decreased by 25 percent and 28 percent, respectively. Cost of collections decreased by 28 percent over the prior year due to departmental restructuring and downsizing the team dedicated to court collections. The county expects the decline in FPF referrals and collections to continue. Current year FPF referrals totaled \$5 million, a decrease of \$1.7 million, compared to prior year. Current year victim restitution referrals totaled \$23 million, an increase of \$8.4 million, compared to prior year. The cost of collections for FPF totaled \$1.5 million and collections totaled \$3.1 million, a decrease of \$1.1 million compared to prior year. FPF adjustments in the prior period increased by \$2.3 million, in part, due to Assembly Bill (AB) 1186. The program reported that \$3,886,097 of the adjustments were the result of implementing AB 1186.

The county did not discharge from accountability any accounts, due to the implementation of new collections software. The Franchise Tax Board (FTB) programs collected \$738,000, which is a decrease of \$22,000 compared to prior year. In FY 2024–25, there were no new cases referred to FTB's Court-Ordered Debt (COD) program due to the new system implementation. Collections for victim restitution totaled \$5.6 million, an increase of \$1.4 million compared to prior year.

The county's activities described are performed simultaneously or sequentially, which makes it difficult to know which action/effort caused the amount collected or its associated cost, such as the additional data requested on the Collection Activities tab. The county's new collection system was fully implemented in March 2025 and offers some enhanced reporting.

The county reconciled figures reported are extracted and compiled from various new reports that pull available data from the new collection system. The courts is unable to provide information on default installment rates and also lacks systems capability to specifically identify ability-to-pay collections.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Santa Clara</div>	<div>Outstanding Balance</div> <div>\$98,769,915</div>	<div>Nondelinquent Revenue</div> <div>\$20,980,289</div>	<div>Delinquent Revenue</div> <div>\$5,395,873</div>	<div>Administrative Cost</div> <div>\$2,601,228</div>	<div>Adjustments</div> <div>\$10,056,496</div>	<div>Discharge</div> <div>\$4,805</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>4</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div><div>0.15</div><div>0.23</div></div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div><div>0.36</div><div>0.42</div></div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div><div>88.04</div><div>44.62</div></div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div><div>0.04</div><div>16.30</div></div>	
	<div>Collector Effective Index</div> <div><div>● Score ◆ Cluster Average</div><div><div>Score</div><div>0.10</div><div>0.07</div><div>0.23</div></div></div>	<div>Cost: Referral Ratio</div> <div><div>● Score ◆ Cluster Average</div><div><div>Score</div><div>17.26</div><div>6.71</div><div>25.59</div><div>5.63</div></div></div>	<div>Spend Efficiency Score</div> <div><div>PeriodProgramScoreCurrentCluster AveragePriorCluster AverageCombinedScoreCluster Average</div><div><div>Court</div><div>0.57</div><div>0.30</div><div>0.58</div><div>0.57</div><div>0.58</div><div>0.42</div></div><div><div>County</div><div>0.66</div><div>0.81</div><div>0.58</div><div>0.76</div><div>0.61</div><div>0.79</div></div><div><div>FTB-COD</div><div></div><div>0.12</div><div>0.15</div><div>0.21</div><div>0.15</div><div>0.20</div></div><div><div>FTB-IIC</div><div>0.25</div><div>0.14</div><div>0.25</div><div>0.08</div><div>0.25</div><div>0.09</div></div><div><div>Intrabran</div><div>0.25</div><div>0.25</div><div>0.25</div><div>0.25</div><div>0.25</div><div>0.25</div></div></div>			
	<div>Best Practices Engaged</div> <div>20/21</div>	<div>Dashboard Comments</div> <div>Collector Effective Index decreased by 11.3% due to the decline of referred cases by 1,050. First-Year Resolution Rate increased by 4% due to decrease in referrals. and Spend Efficiency Score increased for county combined by .04 points due to decrease in collection. Cost of collection decreased as staffing levels also decreased. Cost to Referral Ratio for current period increased by 3.24 points.</div>				
<div>Collections Activities Performed</div> <div>14/16</div>	<div>Collector Effective Index</div> <div><div>PeriodScoreCluster Average</div><div><div>Current</div><div>0.10</div><div>0.23</div></div><div><div>Prior</div><div>0.07</div><div>0.07</div></div><div><div>Combined</div><div>0.07</div><div>0.09</div></div></div>	<div>Cost: Referral Ratio</div> <div><div>PeriodScoreCluster Average</div><div><div>Current</div><div>17.26</div><div>25.59</div></div><div><div>Prior</div><div>6.71</div><div>5.63</div></div><div><div>Combined</div><div>8.89</div><div>8.14</div></div></div>	<div>Performance Metrics Key</div> <div><div>Positive</div><div>Needs Improvement</div><div>No Data</div></div>			



# Santa Cruz: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Santa Cruz collections program, since the implementation of Assembly Bill (AB) 177, AB 199, and AB 1186, the total value of delinquent cases in collections has continued to decrease. However, the value of newly established cases has increased from \$3.9 million in FY 2022–23, \$3.8 million in FY 2023–24, to \$4.3M in FY 2024–25. The gross collected amount decreased over the same three-year period; \$2.4 million, \$1.9 million, and \$1.7 million, respectively. The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

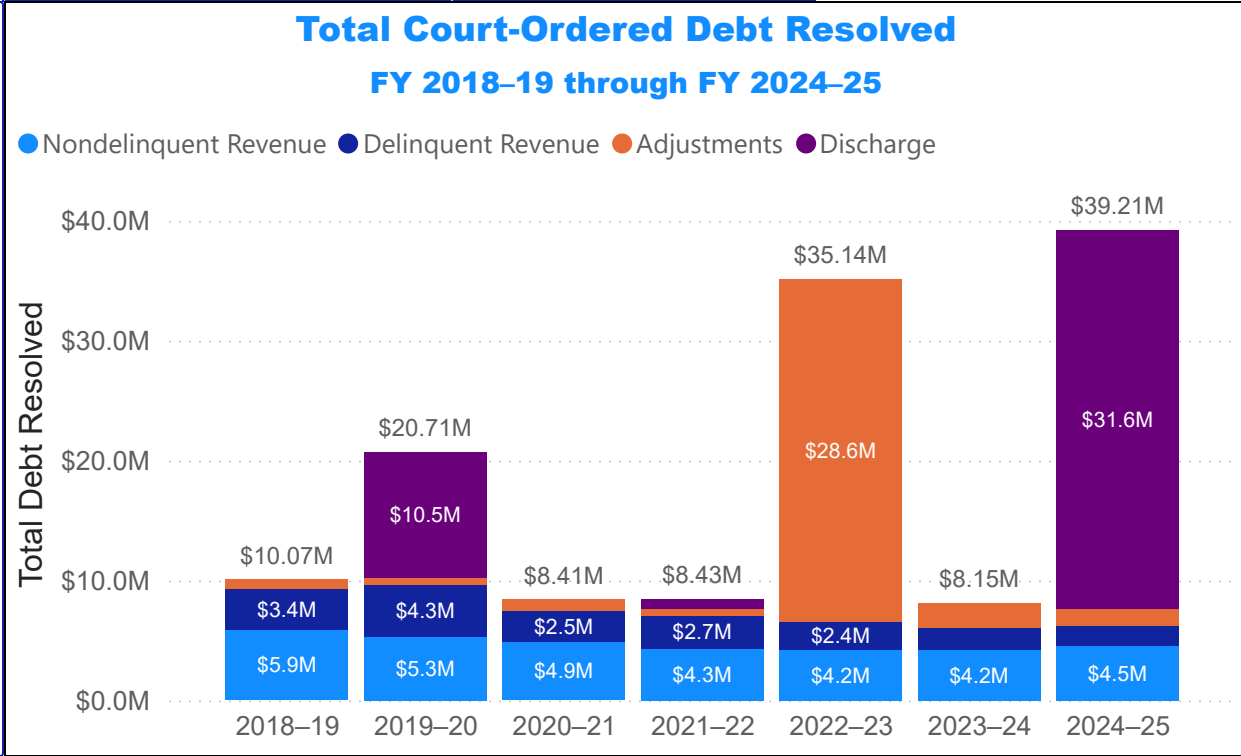
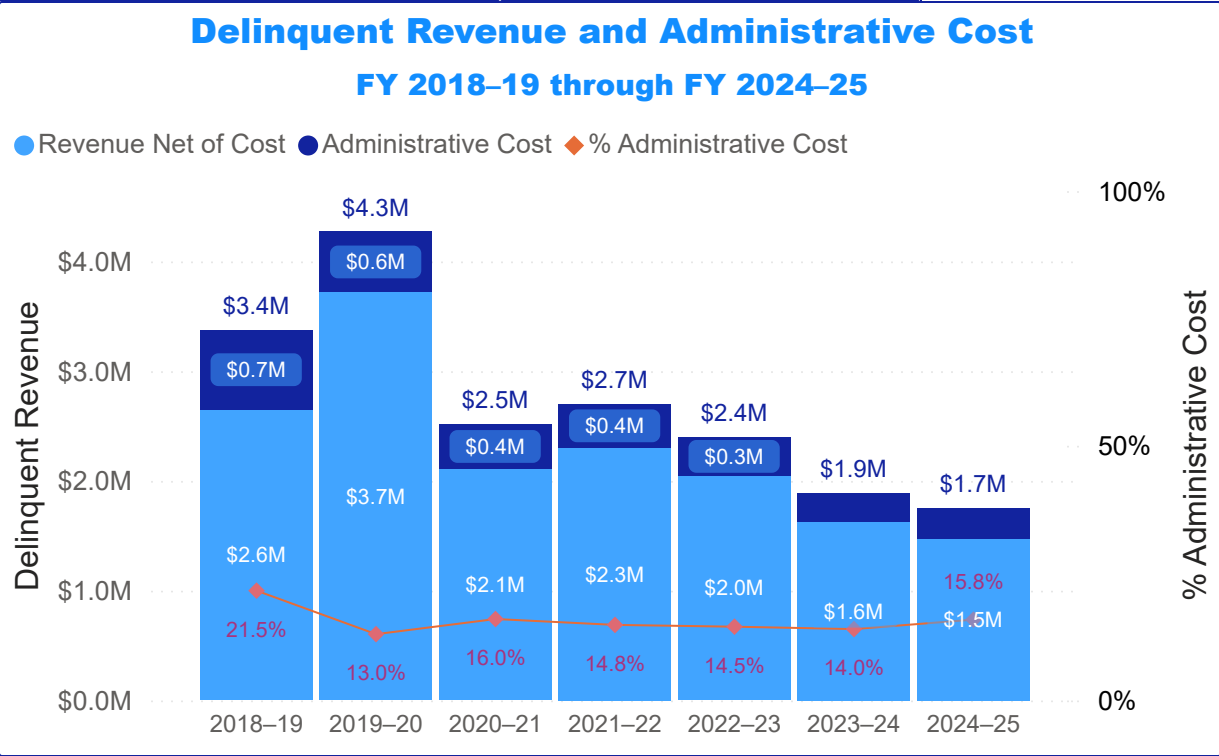
The information required related to the ability-to-pay program is currently unavailable from the court's case management system (Tyler Odyssey). The variance between ending and beginning balances is due to unreported county program activity last year, but reported beginning balance and collections activity for FY 2024–25.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Santa Cruz</div>	<div>Outstanding Balance</div> <div>\$47,890,092</div>	<div>Nondelinquent Revenue</div> <div>\$4,510,853</div>	<div>Delinquent Revenue</div> <div>\$1,749,562</div>	<div>Administrative Cost</div> <div>\$277,164</div>	<div>Adjustments</div> <div>\$1,348,139</div>	<div>Discharge</div> <div>\$31,600,752</div>	
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>2</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.130.09</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.370.63</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>16.3221.56</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>382.6367.44</div>		
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div><div>0.170.120.09</div></div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div><div>5.1712.081.485.44</div></div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>Private Agency0.130.140.100.100.110.10</div> <div>FTB-COD0.190.150.190.160.190.16</div>				
	<div>Population</div> <div>263,710</div> <div>Judges</div> <div>11</div> <div>Commissioners</div> <div>1.0</div>			<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
	<div>Best Practices Engaged</div> <div>21/21</div>						
<div>Collections Activities Performed</div> <div>14/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.170.12</div> <div>Prior0.090.12</div> <div>Combined0.100.12</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current5.1712.08</div> <div>Prior1.485.44</div> <div>Combined1.696.75</div>	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>				

Court <div>Santa Cruz</div>	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 16,932	No. of Delinquent Cases Reported 164,223	No. of Delinquent Cases With Payments 15,801
	Current	Prior	Combined				
	13%	46%	30%				



Annual Financial Report by Program and Period								
Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	-	-	-	-	-	-
County	\$32,945	\$46,619	-	-	-	-	-	-
Private Agency	\$279,745	\$249,055	\$36,012	\$24,624	-	\$17,923	\$194,754	\$31,070,167
FTB-COD	\$57,585	\$1,083,612	\$10,913	\$205,615	-	\$1,330,217	-	\$335,831
FTB-IIC	-	-	-	-	-	-	-	-
Intrabranch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$370,275	\$1,379,286	\$46,926	\$230,239	-	\$1,348,139	\$194,754	\$31,405,998

Delinquent Collections Activity			
Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	\$79,564	-	-
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$1,141,198	13,104	\$216,528
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$528,800	2,529	\$60,636
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$1,749,562	15,633	\$277,164



# Shasta: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Shasta collections program, collections have been significantly impacted by ability-to-pay 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. Last year's ending balances included inaccurate date; this year's beginning balances have been adjusted to what are believed to be more accurate numbers. The program's CMS data extract does not include all amounts collected; pro-rata adjustments have been made to match the program's records. The program is still not able to extract collection information based on collections activity. It does not have the ability to provide the ability-to-pay information requested in the report.

The court 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 court is combining the adjustments with the beginning value of cases, so the ending value of cases is accurate.

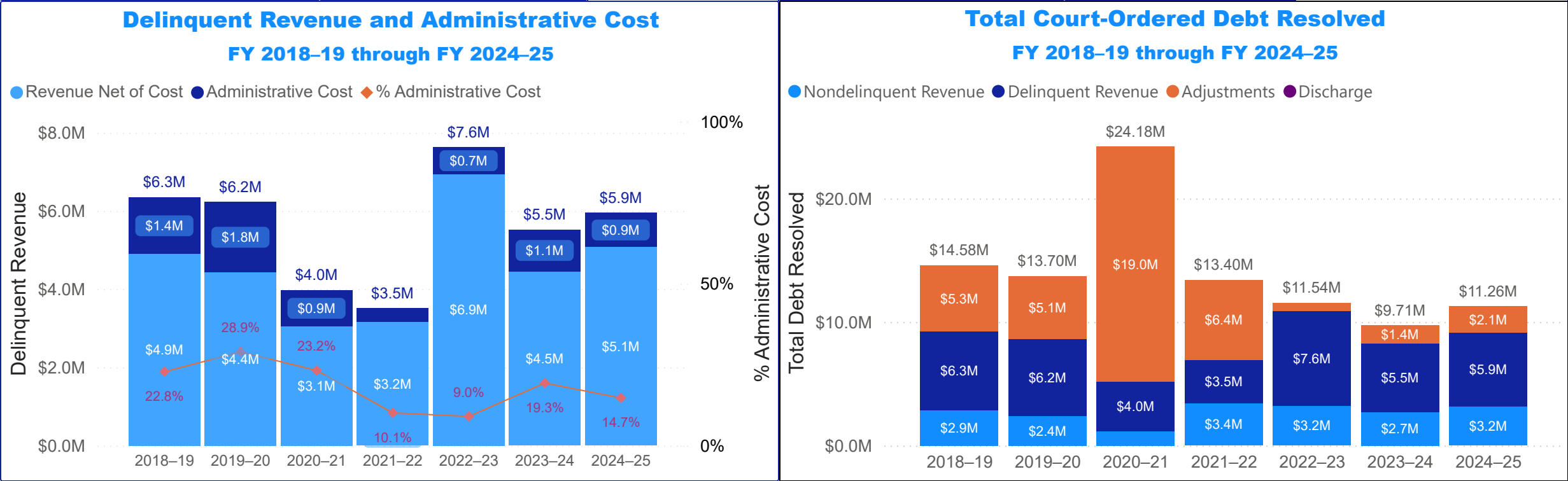
The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.



Court Shasta	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 9,025	No. of Delinquent Cases Reported 252,348	No. of Delinquent Cases With Payments 17,475
	Current	Prior	Combined				
	26%	19%	21%				



# Sierra: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Sierra collections program, running reports in the program's system was challenging, as some report information includes all case types including civil, family law, and probate. It took time to filter these out manually. The court program is unable to report the ending balance of case counts. The cost of collections for the court appears to have been underreported in the past.

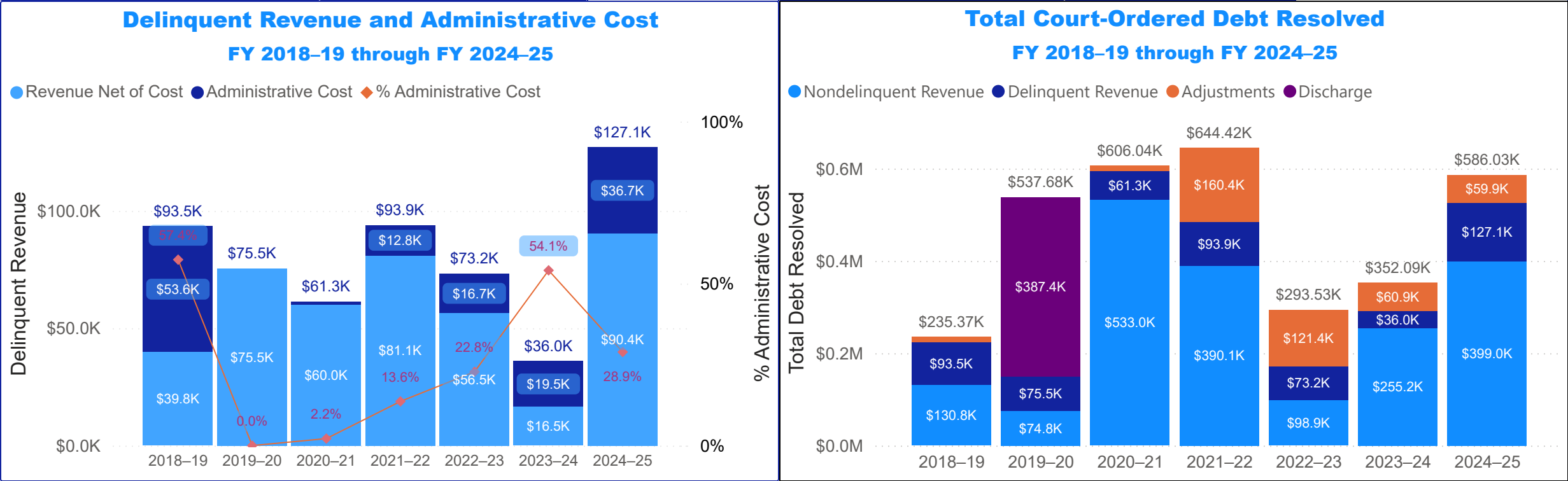
The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Sierra</div>	<div>Outstanding Balance</div> <div>\$472,776</div>	<div>Nondelinquent Revenue</div> <div>\$399,034</div>	<div>Delinquent Revenue</div> <div>\$127,081</div>	<div>Administrative Cost</div> <div>\$36,692</div>	<div>Adjustments</div> <div>\$59,910</div>	<div>Discharge</div> <div>\$0</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>1</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.550.06</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.310.51</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>90.8130.44</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>0.001.81</div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.320.230.070.12</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>102.1442.438.698.78</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AveragePriorCluster AverageCombinedScoreCluster Average</div> <div>Court0.300.390.280.280.290.34</div> <div>FTB-IIC0.080.250.130.250.11</div> <div>Intrabrancho.250.250.250.250.25</div>			
			<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
<div>Population</div> <div>3,170</div> <div>Judges</div> <div>2</div> <div>Commissioners</div> <div>0.30</div>						
<div>Best Practices Engaged</div> <div>14/21</div>						
<div>Collections Activities Performed</div> <div>12/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.320.07</div> <div>Prior0.230.12</div> <div>Combined0.260.10</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current102.148.69</div> <div>Prior42.438.78</div> <div>Combined60.858.74</div>	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			

Court <div>Sierra</div>	Default Rate			No. of People Served <div>Not Available</div>	No. of Nondelinquent Cases With Payments <div>1,260</div>	No. of Delinquent Cases Reported <div>603</div>	No. of Delinquent Cases With Payments <div>157</div>
	Current	Prior	Combined				
	67%	109%	87%				



Delinquent Revenue

Delinquent Revenue and Administrative Cost  
FY 2018–19 through FY 2024–25

● Revenue Net of Cost ● Administrative Cost ◆ % Administrative Cost

2018–19

2019–20

2020–21

2021–22

2022–23

2023–24

2024–25

100%

50%

0%

Total Debt Resolved

Total Court-Ordered Debt Resolved  
FY 2018–19 through FY 2024–25

● Nondelinquent Revenue ● Delinquent Revenue ● Adjustments ● Discharge

2018–19

2019–20

2020–21

2021–22

2022–23

2023–24

2024–25

\$0.6M

\$0.4M

\$0.2M

\$0.0M

Annual Financial Report by Program and Period									Delinquent Collections Activity			
Program	Revenue		Administrative Cost		Adjustments		Discharge		Category	Revenue	No. of Cases	Cost
	Current	Prior	Current	Prior	Current	Prior	Current	Prior				
Court	\$58,608	\$53,732	\$17,790	\$15,217	\$15,646	\$38,335	-	-	1 - Telephone	\$8,686	33	\$2,171
County	-	-	-	-	-	-	-	-	2 - Written Notice(s)	\$681	3	\$170
Private Agency	-	-	-	-	-	-	-	-	3 - Lobby/Counter	-	-	-
FTB-COD	-	-	-	-	-	-	-	-	4 - Skip Tracing	-	-	-
FTB-IIC	-	\$5,375	-	\$1,344	-	-	-	-	5 - FTB-COD	-	-	-
Intrabranch	\$4,828	\$4,538	\$1,207	\$1,134	\$4,580	\$1,350	-	-	6 - FTB-IIC	\$5,375	9	\$1,344
Other	-	-	-	-	-	-	-	-	7 - DL Hold/Suspension	-	-	-
Total	\$63,436	\$63,645	\$18,997	\$17,695	\$20,226	\$39,685	-	-	8 - Private Agency	-	-	-
									9 - Wage/Bank Garnishments & Liens	-	-	-
									Total	\$14,741	45	\$3,685

# Siskiyou: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Siskiyou collections program, the court program went to a new case management system in November of 2022, and the new system’s reporting has not been finalized. The program has included the data provided from the private collection, and the court was only able to provide data for the cost of collections, as this is captured in a different system than the case mangement, the discharge from accountability amounts, and the ability-to-pay data. However, the court is unable to produce the remaining data requested on the CRT, including nondelinquent collections, court program collection activity, the ending case count balance, or victim restitution. The court to continues communications actions with the vendor on updates regards the finalized report with little progress from the vendor at this time.

The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

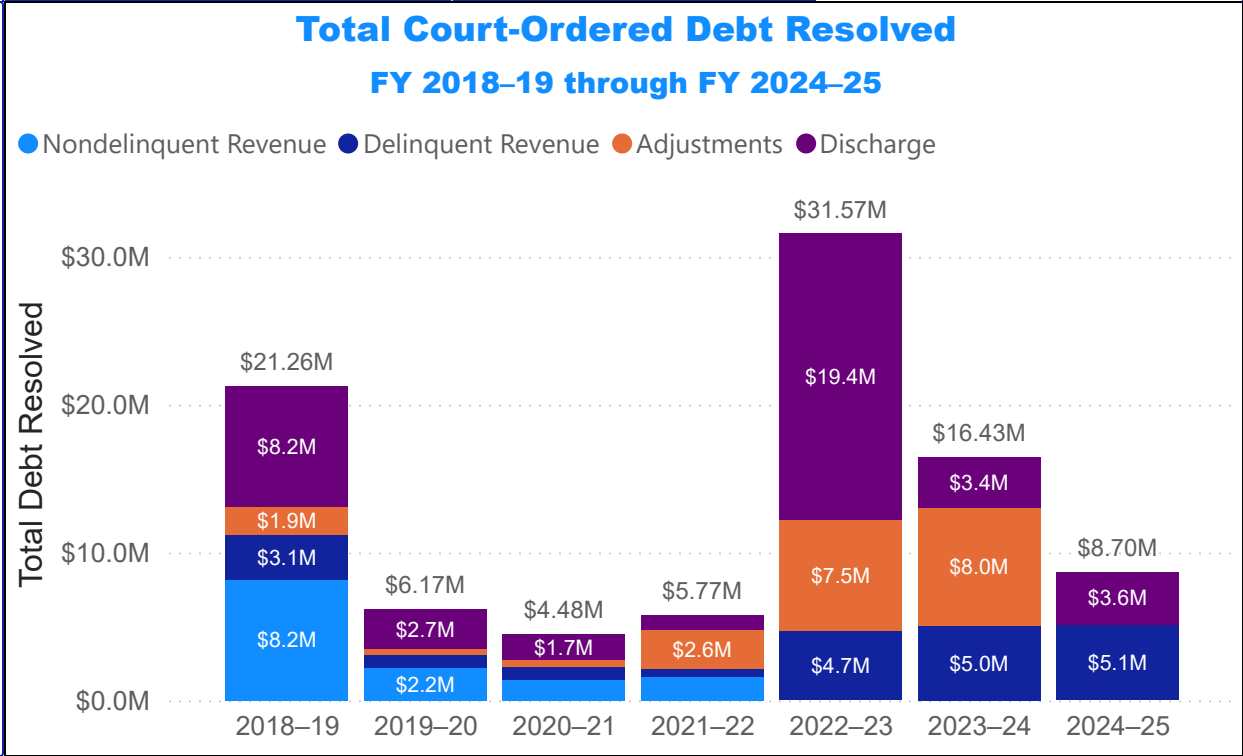
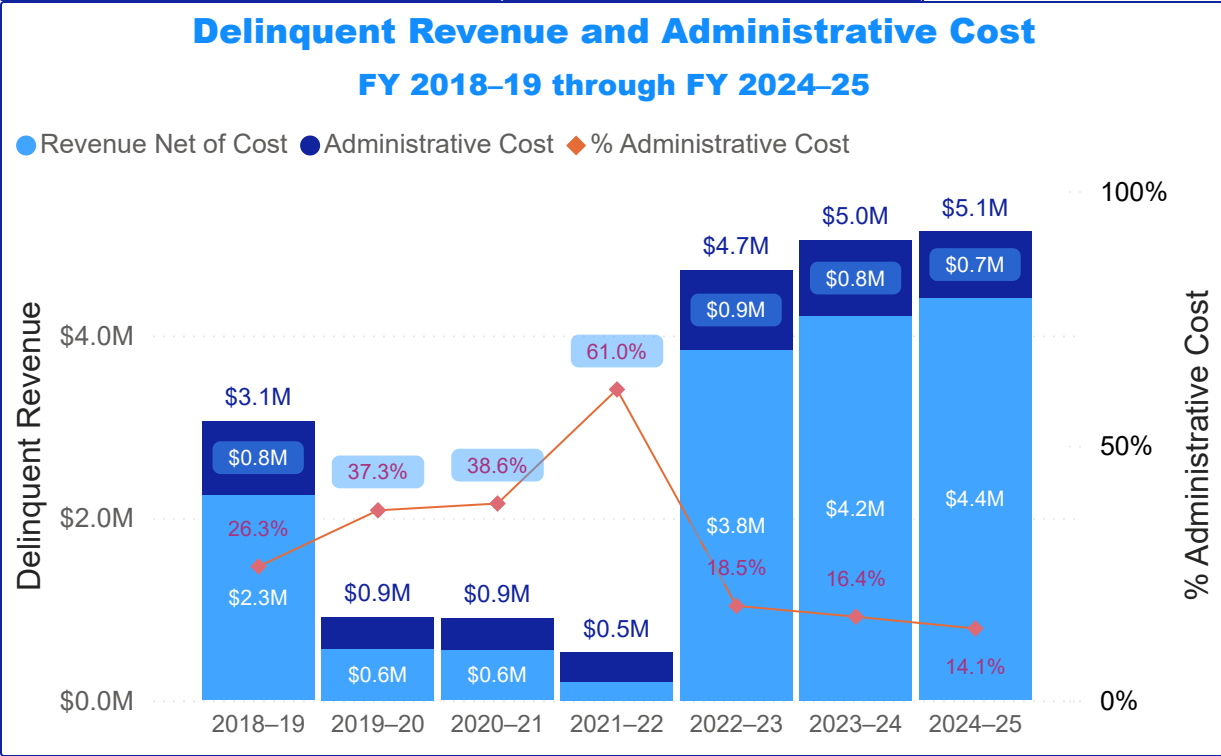
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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program’s case management or accounting systems.





Court Siskiyou	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments Not Available	No. of Delinquent Cases Reported 46,478	No. of Delinquent Cases With Payments 8,831
	Current	Prior	Combined				
	-	33%	23%				



Annual Financial Report by Program and Period								
Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	-	-	\$317,434	\$407,108	-	-	-	\$3,563,201
County	-	-	-	-	-	-	-	-
Private Agency	\$83,001	\$5,055,765	-	-	-	-	-	-
FTB-COD	-	-	-	-	-	-	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intrabranch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$83,001	\$5,055,765	\$317,434	\$407,108	-	-	-	\$3,563,201

Delinquent Collections Activity			
Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	-	-	\$317,434
3 - Lobby/Counter	-	-	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	-	-	-
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$83,001	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$83,001	-	\$317,434

# Solano: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Solano collections program, The county is not allocating cost to the Collection Program, therefore, no collection cost is reported. The Court Collection Program has a total number of delinquent accounts established in the FY 2024–25 was 17,410, out of which 9,140 cases were transferred to the private collection agency, leaving a balance of 8,270 cases administered by the court collection program. The collection activities performed by the private agency only. The county's case management system cannot make a distinction between current and delinquent accounts. The total adjusted amounts of \$4.7 million represents judge ordered reductions from Assembly Bill (AB) 199 and AB 177 adjustments.

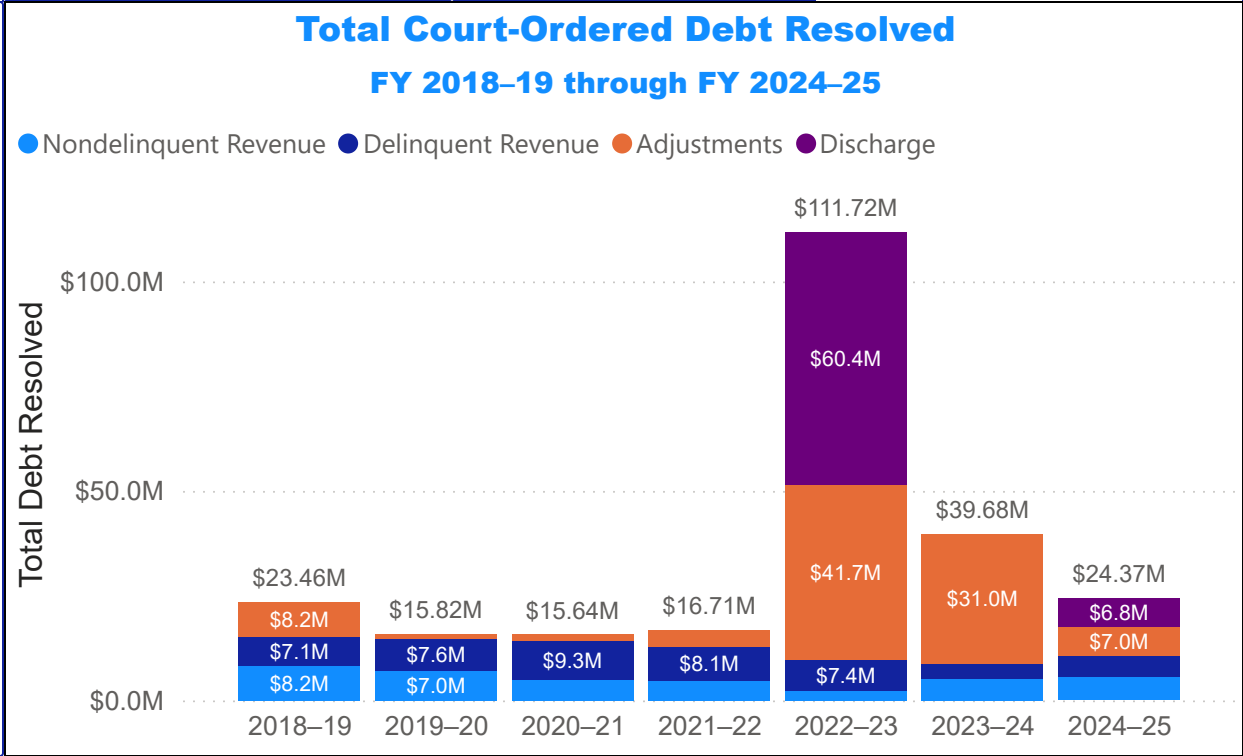
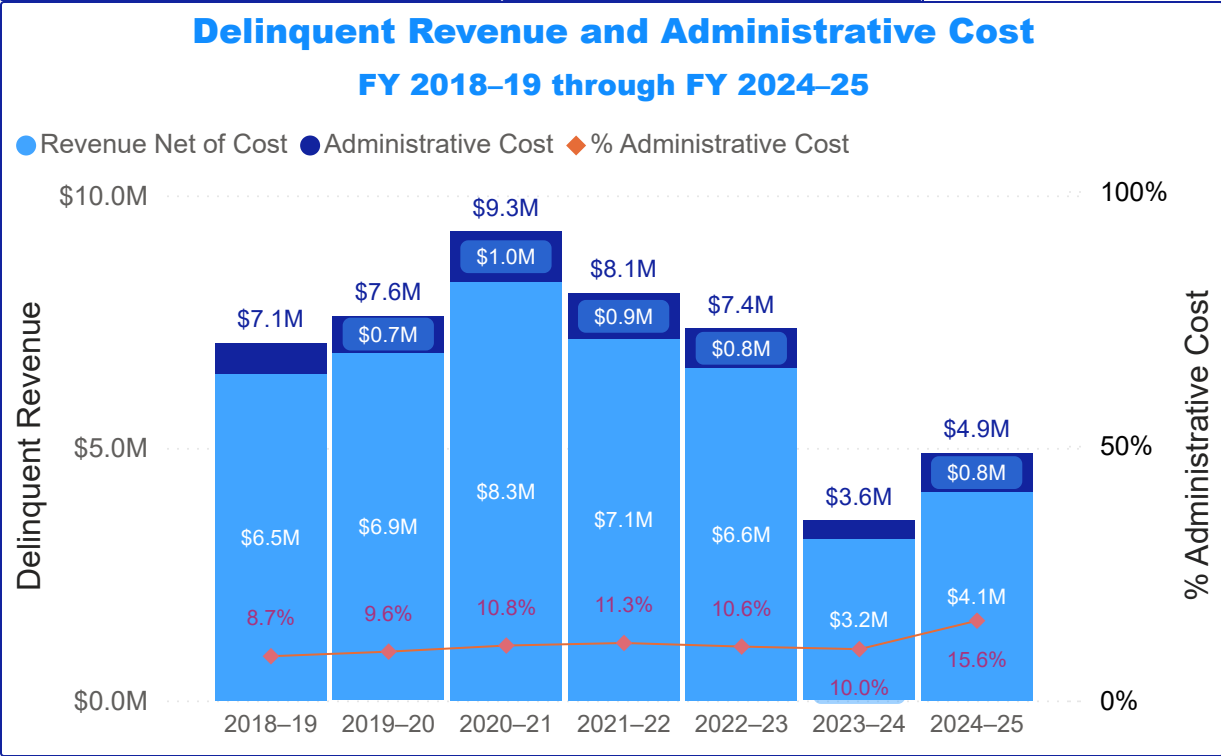
Total collections on accounts that were transferred to private agency, Linebarger by the program's prior collection agency GC Services, which fall under the previously-established debt, which were referred to the Franchise Tax Board Interagency Intercept Collections program. The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Solano</div>	<div>Outstanding Balance</div> <div>\$61,761,955</div>	<div>Nondelinquent Revenue</div> <div>\$5,682,849</div>	<div>Delinquent Revenue</div> <div>\$4,891,587</div>	<div>Administrative Cost</div> <div>\$764,819</div>	<div>Adjustments</div> <div>\$6,962,522</div>	<div>Discharge</div> <div>\$6,835,098</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>3</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.200.17</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>1.000.58</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>86.5426.94</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>84.9616.58</div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.300.270.260.100.06</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>20.0022.166.223.843.88</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AveragePriorCluster AverageCombinedScoreCluster Average</div> <div>Court0.080.350.340.080.34</div> <div>Private Agency0.220.190.530.620.33</div> <div>FTB-COD0.150.210.150.21</div> <div>FTB-IIC0.070.120.080.11</div>			
	<div>Population</div> <div>449,839</div> <div>Judges</div> <div>20</div> <div>Commissioners</div> <div>3.00</div>					
	<div>Best Practices Engaged</div> <div>21/21</div>					
<div>Collections Activities Performed</div> <div>11/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.260.27</div> <div>Prior0.100.06</div> <div>Combined0.110.08</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current6.2222.16</div> <div>Prior3.843.88</div> <div>Combined4.095.72</div>	<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
			<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			

Court <div>Solano</div>	Default Rate			No. of People Served 75,630	No. of Nondelinquent Cases With Payments Not Available	No. of Delinquent Cases Reported 187,034	No. of Delinquent Cases With Payments 21,393
	Current	Prior	Combined				
	52%	67%	66%				



Annual Financial Report by Program and Period								
Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$1,134,152	-	\$88,423	-	\$607,347	\$4,709,744	\$0	\$6,835,098
County	\$40,785	\$168,606	-	-	-	-	-	-
Private Agency	\$151,283	\$272,677	\$33,221	\$229,353	\$103,706	\$748,755	-	-
FTB-COD	-	\$2,338,817	-	\$350,823	-	\$792,970	-	-
FTB-IIC	\$25,414	\$759,852	\$1,848	\$61,151	-	-	-	-
Intrabranch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$1,351,634	\$3,539,953	\$123,492	\$641,327	\$711,053	\$6,251,469	\$0	\$6,835,098

Delinquent Collections Activity			
Category	Revenue	No. of Cases	Cost
1 - Telephone	-	-	-
2 - Written Notice(s)	-	-	-
3 - Lobby/Counter	-	8,061	-
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$2,338,817	4,517	\$350,823
6 - FTB-IIC	\$785,266	2,114	\$63,000
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$423,960	9,564	\$262,573
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$3,548,043	24,256	\$676,396

# Sonoma: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Sonoma collections program, the county program changed case management system vendors, resulting in the decision to report on eleven months' data. The county also reported challenges reporting the number of cases in inventory and cases making payment. It is working to improve its reporting capability. The court program cannot separate nondelinquent revenue between current and prior period, nor can it report information on ability-to-pay cases.

The program reported that \$116,000 of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Sonoma</div>	<div>Outstanding Balance</div> <div>\$31,397,674</div>	<div>Nondelinquent Revenue</div> <div>\$2,506,865</div>	<div>Delinquent Revenue</div> <div>\$514,586</div>	<div>Administrative Cost</div> <div>\$42,738</div>	<div>Adjustments</div> <div>\$3,527,514</div>	<div>Discharge</div> <div>\$209,003</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>3</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.080.17</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.020.58</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>98.9526.94</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>5.8616.58</div>	
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div><div>1.28</div><div>0.36</div><div>0.27</div><div>0.06</div></div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div><div>22.16</div><div>2.13</div><div>5.37</div><div>3.88</div></div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>County0.000.310.000.460.39</div> <div>FTB-COD0.150.180.130.210.21</div> <div>FTB-IIC0.000.120.000.110.11</div>			
	<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>					
	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>					
<div>Population</div> <div>482,848</div> <div>Judges</div> <div>20</div> <div>Commissioners</div> <div>4.00</div>	<div>Best Practices Engaged</div> <div>14/21</div>					
<div>Collections Activities Performed</div> <div>8/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.360.27</div> <div>Prior1.280.06</div> <div>Combined1.200.08</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current2.1322.16</div> <div>Prior5.373.88</div> <div>Combined5.095.72</div>				



# Stanislaus: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Stanislaus collections program, the county program faced significant challenges with its collection software during FY 2024–25, requiring multiple system upgrades throughout the year. Performance issues impacted program functions and day-to-day operations, contributing to decreased revenues. However, program metrics such as the Collector Effective Index and the First-Year Resolution Rate exceeded cluster averages, demonstrating strong performance. The program is collaborating with vendors and outside programs to enhance reporting capabilities. The court program’s collections has been behind due to staffing shortages. The ability-to-pay program started functioning late in the reporting period. As a result, no cost recovery was claimed.

The program adjusted \$1,797,950 as a result of implementing Assembly Bill 1186.

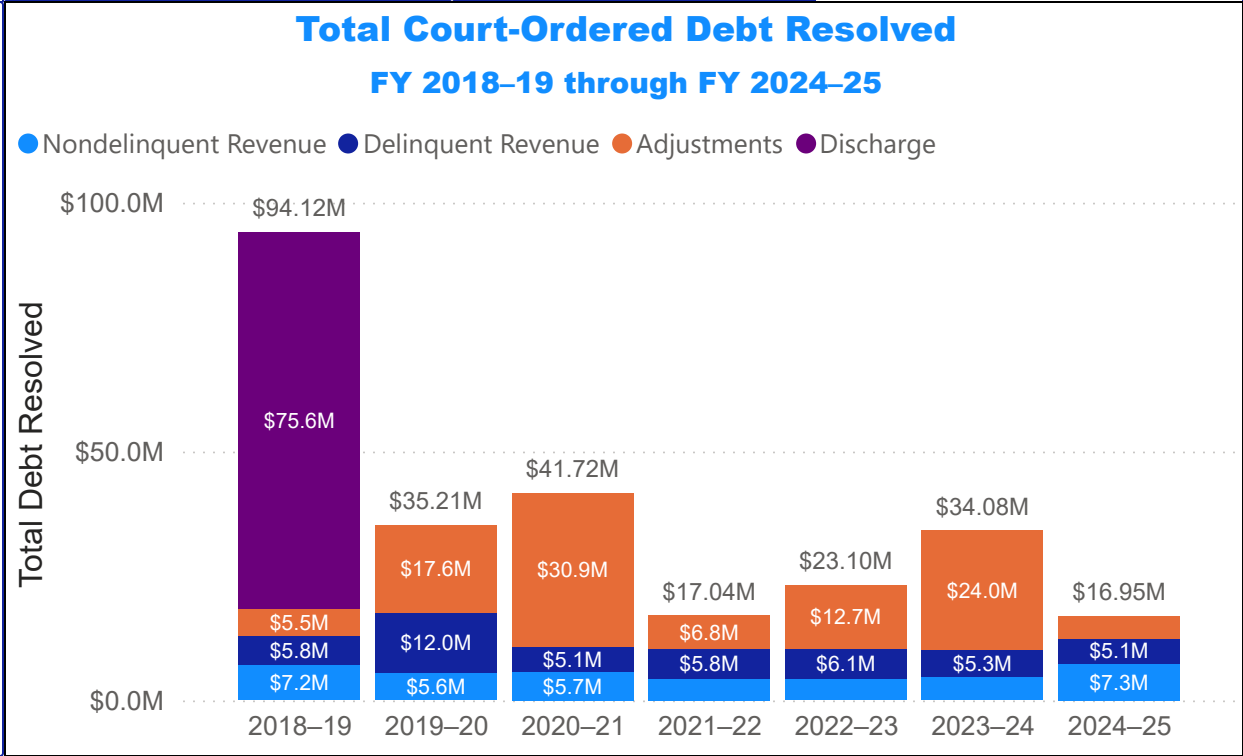
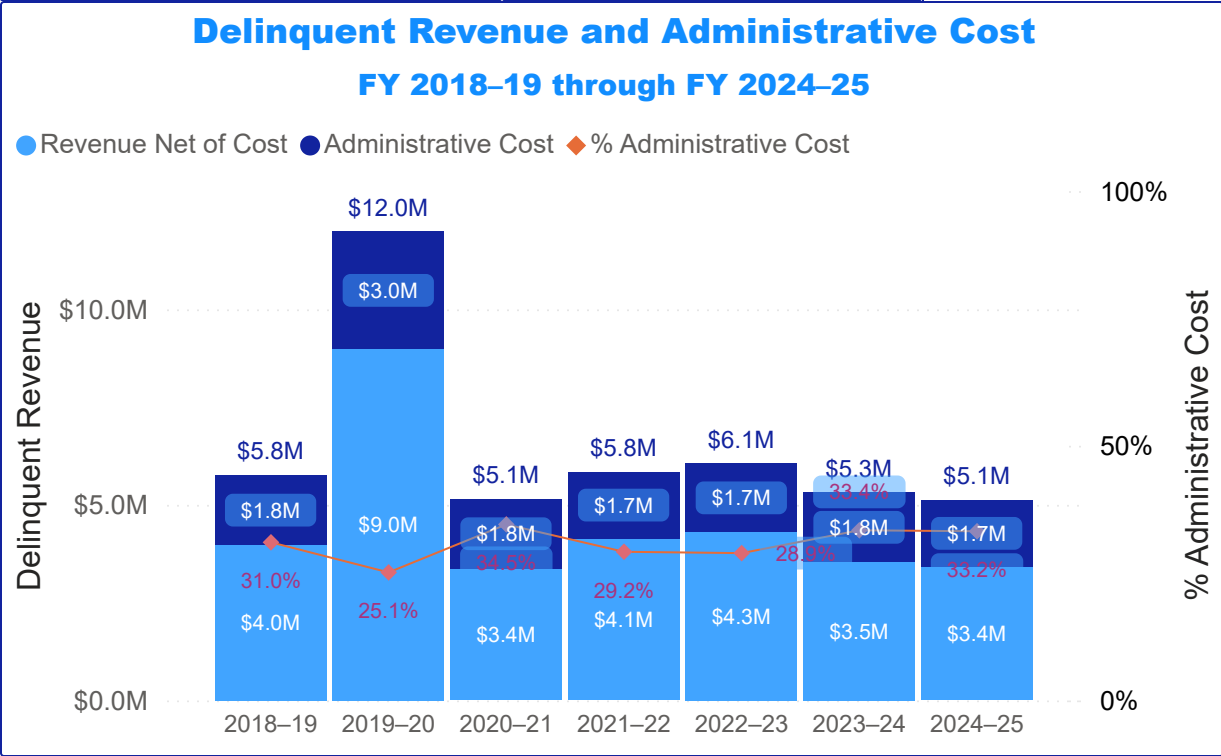
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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program’s case management or accounting systems.



<div>Court</div> <div>Stanislaus</div>	<div>Outstanding Balance</div> <div>\$96,932,012</div>	<div>Nondelinquent Revenue</div> <div>\$7,349,037</div>	<div>Delinquent Revenue</div> <div>\$5,119,440</div>	<div>Administrative Cost</div> <div>\$1,699,326</div>	<div>Adjustments</div> <div>\$4,481,265</div>	<div>Discharge</div> <div>\$0</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>3</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.090.17</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.990.58</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>42.0626.94</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>0.0016.58</div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.300.27</div> <div>0.20</div> <div>0.10</div> <div>0.00</div> <div>CurrentPrior</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>20.0022.16</div> <div>10.00</div> <div>0.00</div> <div>CurrentPrior</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AveragePriorScoreCluster AverageCombinedScoreCluster Average</div> <div>Court4.630.350.170.340.190.34</div> <div>County0.430.310.430.460.430.39</div> <div>Private Agency0.140.190.530.140.33</div> <div>FTB-COD0.180.210.150.21</div>			
	<div>Population</div> <div>555,765</div> <div>Judges</div> <div>23</div> <div>Commissioners</div> <div>3.00</div>					
	<div>Best Practices Engaged</div> <div>20/21</div>					
<div>Collections Activities Performed</div> <div>15/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.070.27</div> <div>Prior0.050.06</div> <div>Combined0.060.08</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current18.7922.16</div> <div>Prior4.703.88</div> <div>Combined6.725.72</div>	<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
			<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			

Court Stanislaus	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 29,333	No. of Delinquent Cases Reported 252,844	No. of Delinquent Cases With Payments 14,436
	Current	Prior	Combined				
	80%	77%	79%				



Annual Financial Report by Program and Period								
	Revenue		Administrative Cost		Adjustments		Discharge	
Program	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$3,609	\$1,285,052	\$16,696	\$221,712	\$308,294	\$2,190,084	-	-
County	\$1,545,878	\$1,665,480	\$658,690	\$709,652	-	\$1,840,307	-	-
Private Agency	\$42,019	-	\$5,883	-	\$59,079	-	-	-
FTB-COD	-	\$577,402	-	\$86,693	-	\$83,501	-	-
FTB-IIC	-	-	-	-	-	-	-	-
Intrabranch	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	\$1,591,506	\$3,527,934	\$681,269	\$1,018,057	\$367,373	\$4,113,892	-	-

Delinquent Collections Activity			
Category	Revenue	No. of Cases	Cost
1 - Telephone	\$3,066,159	6,416	\$1,306,474
2 - Written Notice(s)	-	-	-
3 - Lobby/Counter	\$1,288,661	5,260	\$238,408
4 - Skip Tracing	-	-	-
5 - FTB-COD	\$577,402	13,326	\$86,693
6 - FTB-IIC	-	-	-
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$42,019	120	\$5,883
9 - Wage/Bank Garnishments & Liens	\$145,199	277	\$61,868
Total	\$5,119,440	25,399	\$1,699,326

# Sutter: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Sutter collections program, the beginning balance are for prior year are higher than the FY 2023–24 ending balance due to the transfer of cases from Franchise Tax Board's Court-Ordered Debt (FTB-COD) program to the court. The court discharged over \$980,000 in uncollectible debt. Of the adjustments total reported, \$134,490 was the result of implementing Assembly Bill 1186 and \$83,317 in vacated Emergency Medical Air Transportation (EMAT) fees not included in the FY 2023–24 CRT.

The county does not have current or prior year inventory due to Assembly Bill 177. The county is still currently in the process of switching to a new collections system.

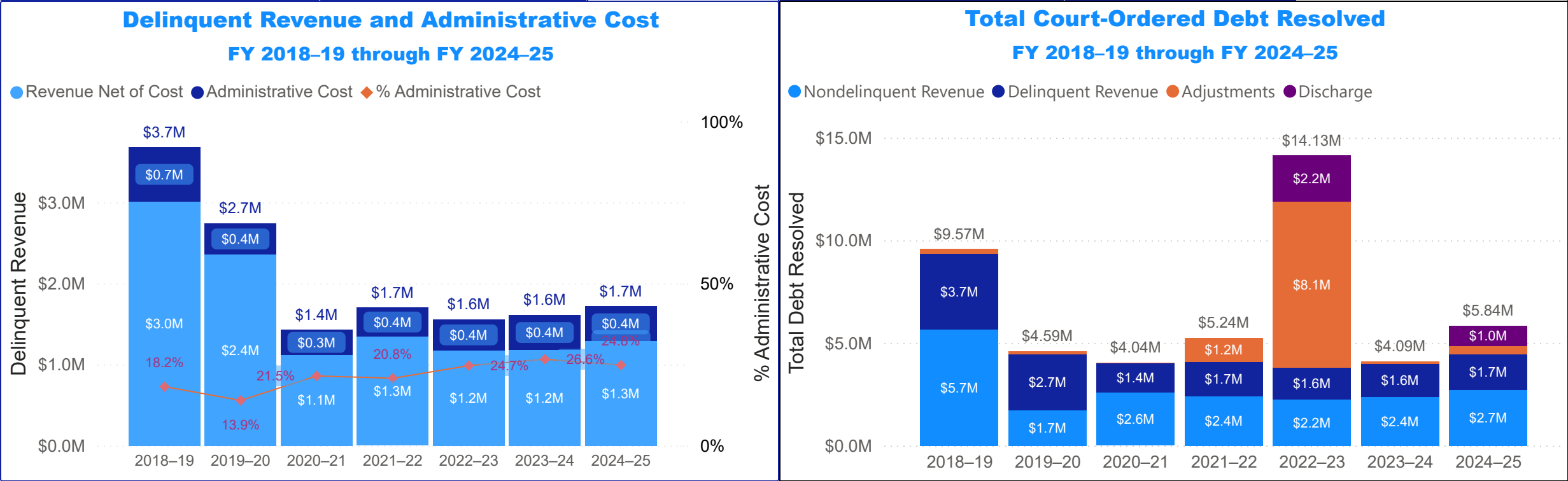
The court still has not referred cases to FTB-COD since the 2017 migration to the Odyssey case management system. The court continues to collaborate with systems vendor (Tyler) towards a resolution and expects to begin case referrals to FTB-COD by the end of 2025.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Sutter</div>	<div>Outstanding Balance</div> <div>\$37,901,742</div>	<div>Nondelinquent Revenue</div> <div>\$2,728,101</div>	<div>Delinquent Revenue</div> <div>\$1,714,957</div>	<div>Administrative Cost</div> <div>\$425,972</div>	<div>Adjustments</div> <div>\$411,579</div>	<div>Discharge</div> <div>\$980,985</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>2</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.190.09</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.500.63</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>10.0421.56</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>23.9267.44</div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.390.120.120.05</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>27.0412.083.925.44</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AveragePriorScoreCluster AverageCombinedScoreCluster Average</div> <div>Court0.270.270.250.250.260.25</div> <div>FTB-COD0.150.160.150.16</div> <div>FTB-IIC0.030.060.180.06</div> <div>Intrabrancho.250.250.250.25</div>			
	<div>Population</div> <div>100,257</div> <div>Judges</div> <div>6</div> <div>Commissioners</div> <div>0.30</div>			<div>Dashboard Comments</div> <div>Prior period adjustments include EMAT fee credit totaling \$83,317 not reported in FY 2023-24. Prior period adjustments also include AB 1186 credit totaling \$134,490.</div>		
<div>Best Practices Engaged</div> <div>21/21</div>						
<div>Collections Activities Performed</div> <div>15/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.390.12</div> <div>Prior0.050.12</div> <div>Combined0.080.12</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current27.0412.08</div> <div>Prior3.925.44</div> <div>Combined5.726.75</div>	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			

Court Sutter	Default Rate			No. of People Served Not Available	No. of Nondelinquent Cases With Payments 10,628	No. of Delinquent Cases Reported 74,476	No. of Delinquent Cases With Payments 5,952
	Current	Prior	Combined				
	25%	22%	23%				



Annual Financial Report by Program and Period									Delinquent Collections Activity			
Program	Revenue		Administrative Cost		Adjustments		Discharge		Category	Revenue	No. of Cases	Cost
	Current	Prior	Current	Prior	Current	Prior	Current	Prior				
Court	\$580,664	\$656,665	\$156,418	\$164,968	\$62,288	\$296,860	\$0	\$980,985	1 - Telephone	\$98,977	366	\$25,711
County	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	2 - Written Notice(s)	\$742,397	2,752	\$192,832
Private Agency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3 - Lobby/Counter	\$371,199	1,376	\$96,416
FTB-COD	\$0	\$34,798	\$0	\$5,219	\$0	\$0	\$0	\$0	4 - Skip Tracing	\$24,756	92	\$6,427
FTB-IIC	\$0	\$169,513	\$0	\$31,038	\$0	\$0	\$0	\$0	5 - FTB-COD	\$34,798	36	\$5,219
Intrabranch	\$0	\$273,317	\$0	\$68,329	\$0	\$52,431	\$0	\$0	6 - FTB-IIC	\$169,513	492	\$31,038
Other	-	-	-	-	-	-	-	-	7 - DL Hold/Suspension	\$0	0	\$0
Total	\$580,664	\$1,134,293	\$156,418	\$269,554	\$62,288	\$349,291	\$0	\$980,985	8 - Private Agency	\$273,317	838	\$68,329
									9 - Wage/Bank Garnishments & Liens	\$0	0	\$0
									Total	\$1,714,957	5,952	\$425,972

# **Tehama: Summary of Collections Reporting Template Fiscal Year 2024–25**

## **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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## **Performance**

According to the Tehama collections program, since Shasta Superior Court absorbs the collections fees for the Franchise Tax Board and private agency programs, all collections costs represent the 24 percent paid to Shasta Superior Court.

The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program’s case management or accounting systems.

<div>Court</div> <div>Tehama</div>	<div>Outstanding Balance</div> <div>\$13,572,968</div>	<div>Nondelinquent Revenue</div> <div>Not Available</div>	<div>Delinquent Revenue</div> <div>\$662,605</div>	<div>Administrative Cost</div> <div>\$159,026</div>	<div>Adjustments</div> <div>\$1,909</div>	<div>Discharge</div> <div>\$0</div>	
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>2</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div><div>0.09</div>0.09</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div><div>1.00</div>0.63</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div><div>0.13</div>21.56</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div><div>0.00</div>67.44</div>		
	<div>Collector Effective Index</div> <div><div><div>Score</div><div>Cluster Average</div></div><div><div><div>0.21</div><div>0.12</div><div>0.12</div><div>0.10</div></div></div></div>	<div>Cost: Referral Ratio</div> <div><div><div>Score</div><div>Cluster Average</div></div><div><div><div>15.42</div><div>12.08</div><div>8.79</div><div>5.44</div></div></div></div>	<div>Spend Efficiency Score</div> <div><div><div>Period</div><div>Program</div><div>Score</div><div>Current Cluster Average</div><div>Score</div><div>Prior Cluster Average</div><div>Score</div><div>Combined Cluster Average</div></div><div><div>Court</div><div>Private Agency</div><div>FTB-COD</div><div>0.24</div><div>0.27</div><div>0.24</div><div>0.25</div><div>0.24</div><div>0.10</div><div>0.24</div><div>0.16</div><div>0.24</div><div>0.10</div><div>0.24</div><div>0.16</div></div></div>				
	<div>Population</div> <div>64,827</div> <div>Judges</div> <div>4</div> <div>Commissioners</div> <div>0.33</div>						
	<div>Best Practices Engaged</div> <div>15/21</div>						
<div>Collections Activities Performed</div> <div>12/16</div>	<div>Collector Effective Index</div> <div><div><div>Period</div><div>Score</div><div>Cluster Average</div></div><div><div>Current</div><div>0.21</div><div>0.12</div></div><div><div>Prior</div><div>0.10</div><div>0.12</div></div><div><div>Combined</div><div>0.10</div><div>0.12</div></div></div>	<div>Cost: Referral Ratio</div> <div><div><div>Period</div><div>Score</div><div>Cluster Average</div></div><div><div>Current</div><div>15.42</div><div>12.08</div></div><div><div>Prior</div><div>8.79</div><div>5.44</div></div><div><div>Combined</div><div>9.19</div><div>6.75</div></div></div>	<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>				
				<div>Performance Metrics Key</div> <div><div>Positive</div><div>Needs Improvement</div><div>No Data</div></div>			





# Trinity: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Trinity collections program, the court continues to use Franchise Tax Board's Court-Ordered Debt (FTB-COD) program and the ability-to-pay online *MyCitations* program. The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

At this time, the court is unable to report data separately by prior and current period, but continues to work on resolving reporting issues. The program is actively working with the Riverside County IT Department and Journal Tech (systems vendor) to develop necessary reports to complete the CRT thoroughly in the next reporting period.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Trinity</div>	<div>Outstanding Balance</div> <div>\$4,647,798</div>	<div>Nondelinquent Revenue</div> <div>\$380,907</div>	<div>Delinquent Revenue</div> <div>\$767,457</div>	<div>Administrative Cost</div> <div>\$28,849</div>	<div>Adjustments</div> <div>\$32,587</div>	<div>Discharge</div> <div>\$0</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>1</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.480.06</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.410.51</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>5.9830.44</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>0.001.81</div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.350.070.12</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>9.238.698.78</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>FTB-COD0.160.160.170.180.160.17</div>			
	<div>Population</div> <div>15,884</div> <div>Judges</div> <div>2</div> <div>Commissioners</div> <div>0.30</div>					
	<div>Best Practices Engaged</div> <div>17/21</div>					
<div>Collections Activities Performed</div> <div>10/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.350.07</div> <div>Prior0.12</div> <div>Combined0.350.10</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current9.238.69</div> <div>Prior8.78</div> <div>Combined20.978.74</div>	<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
			<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			



# **Tulare: Summary of Collections Reporting Template Fiscal Year 2024–25**

## **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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## **Performance**

According to the Tulare collections program, beginning balances for Franchise Tax Board’s Court-Ordered Debt and Interagency Intercept Collections programs reflect figures reported by those programs.

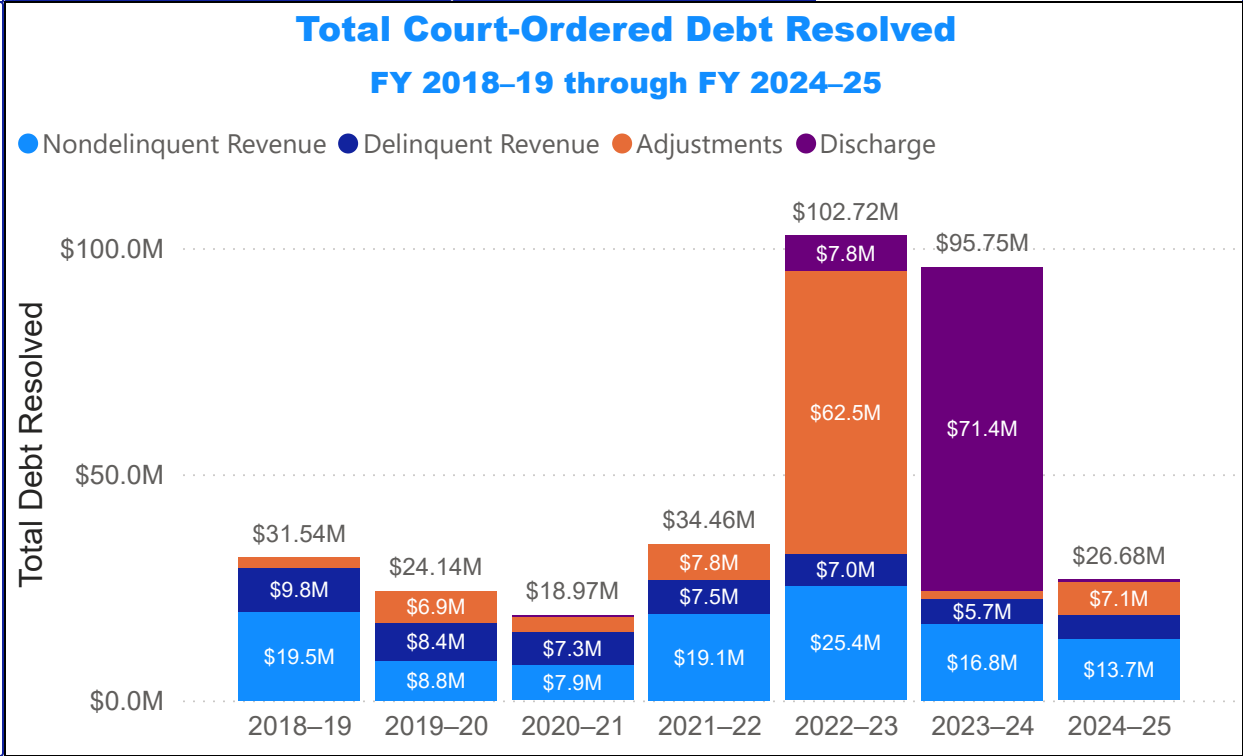
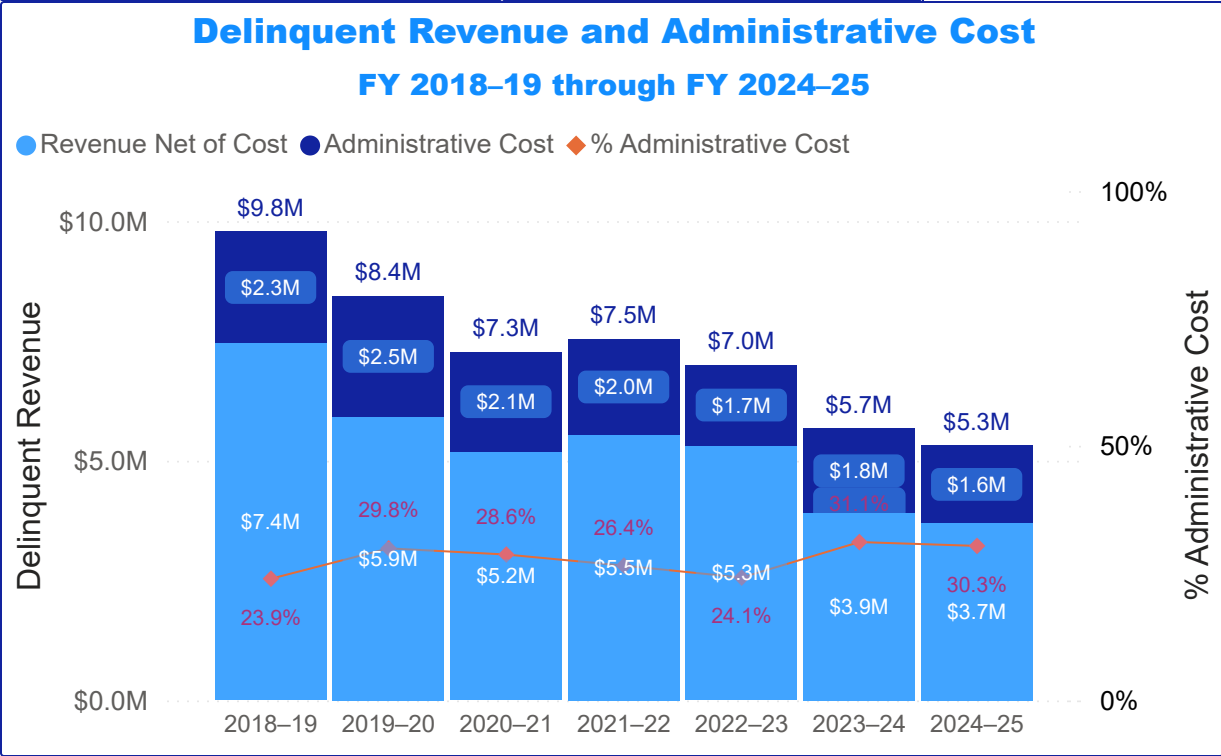
The program reported that \$2,527,564 of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program’s case management or accounting systems.

<div>Court</div> <div>Tulare</div>	<div>Outstanding Balance</div> <div>\$188,716,344</div>	<div>Nondelinquent Revenue</div> <div>\$13,689,822</div>	<div>Delinquent Revenue</div> <div>\$5,310,056</div>	<div>Administrative Cost</div> <div>\$1,609,875</div>	<div>Adjustments</div> <div>\$7,125,785</div>	<div>Discharge</div> <div>\$553,021</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>3</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.170.17</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.910.58</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>35.3326.94</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>2.7416.58</div>	
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div><div>0.72</div><div>0.27</div><div>0.05</div><div>0.06</div></div> <div>Score</div> <div>CurrentPrior</div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div><div>22.16</div><div>19.74</div><div>3.88</div><div>1.24</div></div> <div>Score</div> <div>CurrentPrior</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AveragePriorScoreCluster AverageCombinedScoreCluster Average</div> <div>Court0.410.350.580.340.480.34</div> <div>County0.200.310.200.460.200.39</div> <div>FTB-COD0.150.180.150.210.150.21</div> <div>FTB-IIC0.230.120.210.110.210.11</div> <div>Intrabranchnone0.250.250.270.270.270.27</div>			
	<div>Population</div> <div>487,209</div> <div>Judges</div> <div>22</div> <div>Commissioners</div> <div>3.00</div>			<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>		
<div>Best Practices Engaged</div> <div>21/21</div>						
<div>Collections Activities Performed</div> <div>11/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.720.27</div> <div>Prior0.050.06</div> <div>Combined0.080.08</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current19.7422.16</div> <div>Prior1.243.88</div> <div>Combined2.115.72</div>	<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			

Court	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				
Tulare	38%	69%	63%	4,134	105,704	762,438	59,831



Annual Financial Report by Program and Period								
Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$1,348,470	\$863,347	\$552,957	\$501,517	\$726,841	\$2,676,489	-	-
County	\$21,414	\$144,220	\$4,350	\$29,298	-	\$906,639	-	\$553,021
Private Agency	-	-	-	-	-	-	-	-
FTB-COD	\$901,724	\$1,166,757	\$135,259	\$175,013	-	-	-	-
FTB-IIC	\$13,772	\$323,919	\$3,130	\$68,353	-	-	-	-
Intrabranch	\$62,232	\$464,201	\$15,558	\$124,440	\$1,848,985	\$966,832	-	-
Other	-	-	-	-	-	-	-	-
Total	\$2,347,612	\$2,962,444	\$711,254	\$898,621	\$2,575,826	\$4,549,960	-	\$553,021

Delinquent Collections Activity			
Category	Revenue	No. of Cases	Cost
1 - Telephone	\$1,328,094	8,594	\$444,475
2 - Written Notice(s)	\$963,550	9,485	\$497,973
3 - Lobby/Counter	\$459,835	4,975	\$234,543
4 - Skip Tracing	\$152,405	735	\$38,502
5 - FTB-COD	\$2,068,481	35,047	\$310,272
6 - FTB-IIC	\$337,691	1,242	\$84,110
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	-	-	-
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$5,310,056	60,078	\$1,609,875

# Tuolumne: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Tuolumne collections program, the court assumed responsibility for collections from the county in March 2024 and signed a contract with a private collection agency. The case management system vendor was directed to create the interface for transferring cases to the agency but has not completed the interface by the end of the reporting period. This delay has prevented the court program from participating in debt collection activities during the FY 2024–25 reporting period. The current budget and workload does not allow the program to hire collection employees or assign current employees to collection efforts. Any debt that was collected during the reporting period was at the volition of the debtor and not distinguishable from other payments received towards fines and fees by the courts. The court is expecting to have the interface complete and all collection processes in full force by December 31, 2025.

The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program’s case management or accounting systems.

<div>Court</div> <div>Tuolumne</div>	<div>Outstanding Balance</div> <div>\$28,124,031</div>	<div>Nondelinquent Revenue</div> <div>\$1,303,453</div>	<div>Delinquent Revenue</div> <div>(Blank)</div>	<div>Administrative Cost</div> <div>(Blank)</div>	<div>Adjustments</div> <div>\$0</div>	<div>Discharge</div> <div>\$0</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>2</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div><div>1.00</div><div>0.09</div></div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div><div></div><div>0.63</div></div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div><div>0.00</div><div>21.56</div></div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div><div>0.00</div><div>67.44</div></div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div><div>0.12</div><div>0.12</div></div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div><div>12.08</div><div>5.44</div></div>	<div>Spend Efficiency Score</div> <div>PeriodProgram</div>			
			<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>			
	<div>Collections Activities Performed</div> <div>1/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div><div>Current</div><div>Prior</div><div>Combined</div><div></div><div>0.12</div><div>0.12</div><div>0.12</div></div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div><div>Current</div><div>Prior</div><div>Combined</div><div></div><div>12.08</div><div>5.44</div><div>6.75</div></div>	<div>Performance Metrics Key</div> <div><div>Positive</div><div>Needs Improvement</div><div>No Data</div></div>		





# Ventura: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Ventura collections program, they continue to see a decline in delinquent collectible debt due to the ability-to-pay program, which has resulted in a decline in revenue. Cases are referred annually to Franchise Tax Board’s Interagency Intercept (FTB-IIC) program. The FTB Court-Ordered Debt (COD) program and private agencies are used for additional collection efforts. The program reported that \$12,700,499 of the adjustments were the result of implementing Assembly Bill 1186.

The “Other” program line captures payments received by the Department of Motor Vehicles. The private agencies and FTB-COD were unable to provide the value of cases on installment agreements and corresponding default balance. Also, the court is unable to identify victim restitution modification amount due to case management system reporting limitations.

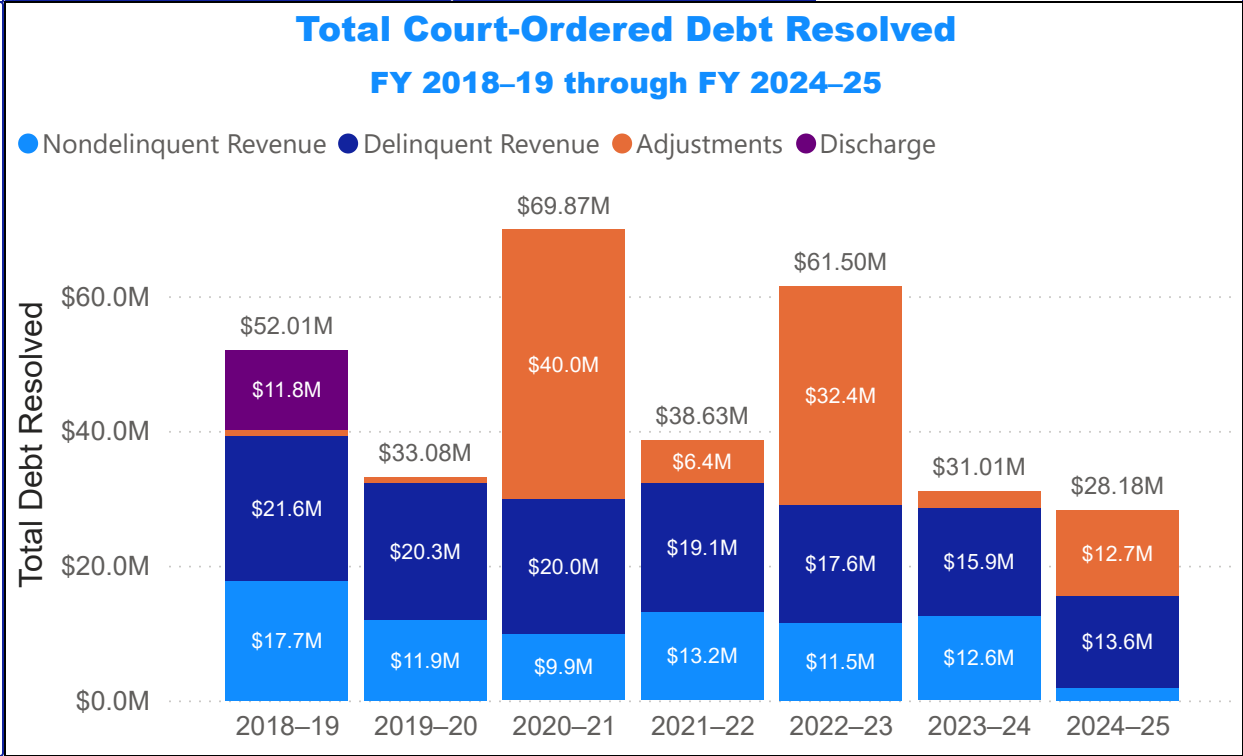
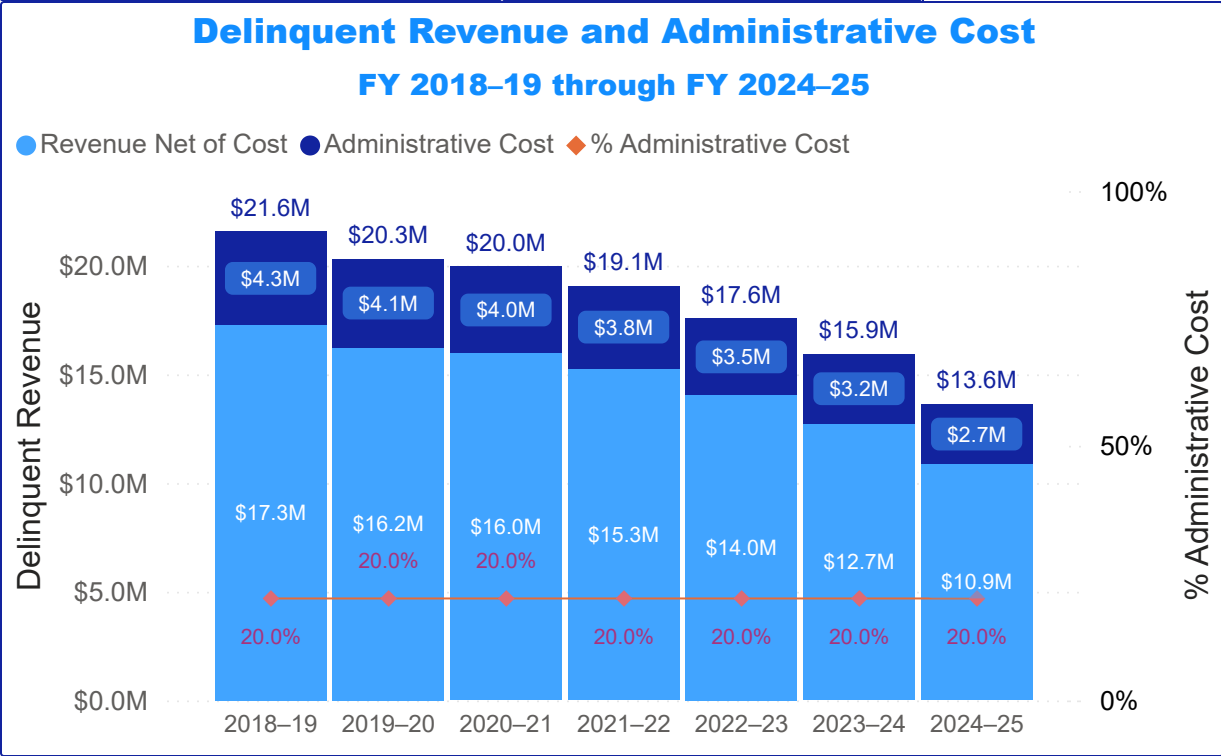
During FY 2024-2025, Ventura Superior Court provided collections services for Amador, Nevada, Plumas, Santa Clara, Sierra, Sutter, and Tulare Superior Courts.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program’s case management or accounting systems.

<div>Court</div> <div>Ventura</div>	<div>Outstanding Balance</div> <div>\$195,599,196</div>	<div>Nondelinquent Revenue</div> <div>\$1,866,079</div>	<div>Delinquent Revenue</div> <div>\$13,609,447</div>	<div>Administrative Cost</div> <div>\$2,721,889</div>	<div>Adjustments</div> <div>\$12,700,499</div>	<div>Discharge</div> <div>\$0</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>3</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div><div>0.39</div><div>0.17</div></div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div><div>0.51</div><div>0.58</div></div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div><div>57.23</div><div>26.94</div></div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div><div>0.00</div><div>16.58</div></div>	
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div><div>0.60</div><div>0.57</div><div>0.40</div><div>0.27</div><div>0.20</div><div>0.04</div><div>0.06</div><div>0.00</div><div>Current</div><div>Prior</div></div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div><div>30.00</div><div>31.71</div><div>20.00</div><div>22.16</div><div>10.00</div><div>4.08</div><div>3.88</div><div>0.00</div><div>Current</div><div>Prior</div></div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div><div>Court</div><div>0.20</div><div>0.35</div><div>0.20</div><div>0.34</div><div>0.20</div><div>0.34</div></div> <div><div>Private Agency</div><div>0.20</div><div>0.19</div><div>0.20</div><div>0.53</div><div>0.20</div><div>0.33</div></div> <div><div>FTB-COD</div><div>0.20</div><div>0.18</div><div>0.20</div><div>0.21</div><div>0.20</div><div>0.21</div></div> <div><div>FTB-IIC</div><div>0.20</div><div>0.12</div><div>0.20</div><div>0.11</div><div>0.20</div><div>0.11</div></div> <div><div>Other</div><div>0.20</div><div>0.20</div><div>0.20</div><div>0.20</div><div>0.20</div><div>0.20</div></div>			
	<div>Population</div> <div>829,005</div> <div>Judges</div> <div>30</div> <div>Commissioners</div> <div>4.00</div>	<div>Dashboard Comments</div> <div>Total Adjustments \$12,700,499 due to Assembly Bill 1186.</div>				
<div>Best Practices Engaged</div> <div>20/21</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div><div>Current</div><div>0.57</div><div>0.27</div></div> <div><div>Prior</div><div>0.04</div><div>0.06</div></div> <div><div>Combined</div><div>0.10</div><div>0.08</div></div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div><div>Current</div><div>31.71</div><div>22.16</div></div> <div><div>Prior</div><div>4.08</div><div>3.88</div></div> <div><div>Combined</div><div>7.02</div><div>5.72</div></div>	<div>Performance Metrics Key</div> <div><div>Positive</div><div>Needs Improvement</div><div>No Data</div></div>			
<div>Collections Activities Performed</div> <div>13/16</div>						

Court <div>Ventura</div>	Default Rate			No. of People Served <div>Not Available</div>	No. of Nondelinquent Cases With Payments <div>42,600</div>	No. of Delinquent Cases Reported <div>387,577</div>	No. of Delinquent Cases With Payments <div>39,115</div>
	Current	Prior	Combined				
	48%	75%	71%				



Annual Financial Report by Program and Period								
Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$5,853,748	\$6,436,684	\$1,170,750	\$1,287,337	-	\$12,700,499	-	-
County	-	-	-	-	-	-	-	-
Private Agency	\$12,821	\$22,247	\$2,564	\$4,449	-	-	-	-
FTB-COD	\$141,831	\$238,089	\$28,366	\$47,618	-	-	-	-
FTB-IIC	\$429,895	\$357,276	\$85,979	\$71,455	-	-	-	-
Intrabranch	-	-	-	-	-	-	-	-
Other	\$113,112	\$3,743	\$22,622	\$749	-	-	-	-
Total	\$6,551,407	\$7,058,039	\$1,310,281	\$1,411,608	-	\$12,700,499	-	-

Delinquent Collections Activity			
Category	Revenue	No. of Cases	Cost
1 - Telephone	\$3,551,977	20,810	\$710,395
2 - Written Notice(s)	\$1,540,693	10,317	\$308,139
3 - Lobby/Counter	\$7,174,934	2,119	\$1,434,987
4 - Skip Tracing	\$139,683	383	\$27,937
5 - FTB-COD	\$379,920	2,123	\$75,984
6 - FTB-IIC	\$787,171	2,707	\$157,434
7 - DL Hold/Suspension	-	-	-
8 - Private Agency	\$35,069	656	\$7,014
9 - Wage/Bank Garnishments & Liens	-	-	-
Total	\$13,609,447	39,115	\$2,721,889

# Yolo: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## Performance

According to the Yolo collections program, the Franchise Tax Board's Court-Ordered- Debt program is used by the county program for victim restitution only.

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 is making continuous efforts to create custom reports to satisfy all components of the CRT. The beginning balance for FY 2024–25 is significantly higher than the ending balance reported in FY 2023–24 due to updated reporting within the court's case management system. The court's CMS does not currently have the capability to determine if ATP payments are related to the current or prior period. All payments are listed under prior period.

The court's 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.

Of the adjustments reported \$0 are from implementing Assembly Bill 1186. The court is working to have their CMS create a script to assist with these needed adjustments, as it does not have the capability to do the entire adjustment without manual intervention.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.

<div>Court</div> <div>Yolo</div>	<div>Outstanding Balance</div> <div>\$85,717,470</div>	<div>Nondelinquent Revenue</div> <div>\$3,094,777</div>	<div>Delinquent Revenue</div> <div>\$2,500,645</div>	<div>Administrative Cost</div> <div>\$778,706</div>	<div>Adjustments</div> <div>\$1,320,528</div>	<div>Discharge</div> <div>\$145,969</div>	
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>2</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.040.09</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>1.000.63</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>14.7221.56</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>1.6367.44</div>		
	<div>Collector Effective Index</div> <div>● Score ◆ Cluster Average</div> <div>0.15</div> <div>0.120.12</div> <div>0.10</div> <div>0.060.06</div> <div>0.05</div> <div>0.00</div> <div>CurrentPrior</div>	<div>Cost: Referral Ratio</div> <div>● Score ◆ Cluster Average</div> <div>10.00</div> <div>12.08</div> <div>7.22</div> <div>5.44</div> <div>5.00</div> <div>0.00</div> <div>CurrentPrior</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>Court0.270.450.250.450.25</div> <div>Private Agency0.130.140.100.130.10</div> <div>FTB-IIC0.060.030.070.070.06</div>				
	<div>Population</div> <div>225,433</div> <div>Judges</div> <div>11</div> <div>Commissioners</div> <div>0.40</div>						
	<div>Best Practices Engaged</div> <div>20/21</div>						
<div>Collections Activities Performed</div> <div>11/16</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.060.12</div> <div>Prior0.060.12</div> <div>Combined0.060.12</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current2.8212.08</div> <div>Prior7.225.44</div> <div>Combined7.056.75</div>	<div>Dashboard Comments</div> <div>The program did not comment on the dashboard. Please see page 1 of the Individual Program Report for other performance comments.</div>				
				<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			



# Yuba: Summary of Collections Reporting Template Fiscal Year 2024–25

## 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 collections information as reported in the Collections Reporting Template (CRT) for fiscal year (FY) 2024–25.

Detailed information on the number of best practices and collection activities used by the program is displayed in the tables below.<sup>1</sup>

## 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. The program's CMS is not capable of separating out specific revenues collected by activity at this time. Thus, the program is not confidently able to provide accurate figures leaving blank cells. The IT department continues to work with vendors to make upgrades to the CMS to enable reporting of more accurate information. The program is unable to separate adjustments made on delinquent and non-delinquent cases. At this time it does not suspend discharge from accountability. Any additional blank cells are due to CMS limitations where accurate information is unable to be collected. The court has not yet been able to configure the new CMS to extract the data necessary for this report.

Currently, the court's CMS is unable to differentiate amount collected for ATP from other collections. The court is working to determine what options exist to be able to update reporting functions in order to report required information. The Franchise Tax Board's Court-Ordered Debt collections have increased significantly since collections responsibility was returned to the court from the intrabranch program.

The program did not report how much, if any, of the adjustments were the result of implementing Assembly Bill 1186.

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<sup>1</sup> A hyphen (-) in the tables below represents data that is currently unavailable or is not provided by the program. This may include collection entities not engaged, practices not used, and/or data unavailable due to reporting limitations within the program's case management or accounting systems.



<div>Court</div> <div>Yuba</div>	<div>Outstanding Balance</div> <div>\$152,479,037</div>	<div>Nondelinquent Revenue</div> <div>\$4,075,765</div>	<div>Delinquent Revenue</div> <div>\$3,014,287</div>	<div>Administrative Cost</div> <div>\$277,654</div>	<div>Adjustments</div> <div>\$0</div>	<div>Discharge</div> <div>\$0</div>
<div>Fiscal Year 2024–25 Collections Individual Program Report</div>	<div>Cluster</div> <div>2</div>	<div>First-Year Resolution Rate</div> <div>ScoreCluster Average</div> <div>0.160.09</div>	<div>Risk Monitor</div> <div>ScoreCluster Average</div> <div>0.560.63</div>	<div>Adjustment Score</div> <div>ScoreCluster Average</div> <div>0.0021.56</div>	<div>Discharge Score</div> <div>ScoreCluster Average</div> <div>0.0067.44</div>	
	<div>Collector Effective Index</div> <div>ScoreCluster Average</div> <div>0.130.12</div>	<div>Cost: Referral Ratio</div> <div>ScoreCluster Average</div> <div>10.7312.08</div>	<div>Spend Efficiency Score</div> <div>PeriodProgramScoreCurrentCluster AverageScorePriorCluster AverageScoreCombinedCluster Average</div> <div>Court0.090.270.090.250.090.25</div> <div>FTB-COD0.090.150.090.160.090.16</div>			
			<div>Dashboard Comments</div> <div>In FY 2024-25 the court did not have a metric to break out Franchise Tax Board's Interagency Intercept Collections from court collections. In FY 2025-26 the court will begin a process to break out FTB's Interagency Intercept Collection.</div>			
<div>Population</div> <div>85,023</div> <div>Judges</div> <div>5</div> <div>Commissioners</div> <div>0.33</div>			<div>Performance Metrics Key</div> <div>PositiveNeeds ImprovementNo Data</div>			
<div>Best Practices Engaged</div> <div>17/21</div>	<div>Collector Effective Index</div> <div>PeriodScoreCluster Average</div> <div>Current0.130.12</div> <div>Prior0.080.12</div> <div>Combined0.090.12</div>	<div>Cost: Referral Ratio</div> <div>PeriodScoreCluster Average</div> <div>Current10.7312.08</div> <div>Prior6.385.44</div> <div>Combined7.366.75</div>				
<div>Collections Activities Performed</div> <div>11/16</div>						



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.	$\frac{\text{Number of cases with payment recieved (n)}}{\text{Number of cases referred (n)}}$
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.	$\frac{\text{Number of Cases Established, Referred, Transferred(current)}}{\text{Number of Cases Established (current) + Number of Cases with Payments Recieved (non – delinquent, current)}}$

# 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. 

▼

2. 

▼

3. 

▼

4. 

▼

5. 

▼

5		Item 4		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 <u>each</u> collection activity that the court/county program currently uses:		Check each collections activity performed by program	Category	Total amount collected per collection activity	Total number of cases by activity	Total number of individuals associated with those cases	Total administrative cost per collection activity
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	\$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
<b>Non-Delinquent Collections</b>						
Court Collection Program					-	-
County Collection Program					-	-
Private Agency					-	-
FTB Court-Ordered Debt					-	-
Intra-Branch Program					-	-
Other					-	-
<b>Sub-total Delinquent</b>	-	-	-	-	-	-

**Penal Code 1463.007 Collections Activities by Category**

PC 1463.007 Collections Activity	Category	Task/Activity
3a. Attempts telephone contact with delinquent debtors for whom the program has a telephone number  k. Uses an automated dialer or automatic call distribution system to manage telephone calls.	<b>1= Telephone Contact</b>	Outbound Call Inbound Call  Dialer blast messaging
3b. Notifies delinquent debtors for whom the program has an address in writing of their outstanding obligation within 95 days of delinquency.  4e. Sends monthly bills or account statements to all delinquent debtors.	<b>2=Written Notice(s)</b>	Delinquent Notice (Failure to Appear, Failure to Pay, Civil Assessment) Handle all collections-related mail correspondence E-mail received Email sent
3c. Generates internal monthly reports to track collections data, such as age of debt and delinquent amounts outstanding.  3e. Accepts payment of delinquent debt by credit card. 3d. Uses Department of Motor Vehicles information to locate delinquent debtors.	<b>3= Lobby/Counter</b>	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.
4f. Contracts with local, regional, state, or national skip tracing or locator resources or services to locate delinquent debtors.  4g. Coordinates with the probation department to locate debtors who may be on formal or informal probation. 4h. Uses Employment Development Department employment and wage information to collect delinquent debt.	<b>4=Skip Tracing</b>	Perform skip tracing (DMV, internet, third party vendors)  Obtain debtor information from probation and/or EDD
4a. Sends delinquent debt to the Franchise Tax Board's Court-Ordered Debt Collections Program.	<b>5=FTB-COD</b>	Refer case to FTB-COD
4b. Sends delinquent debt to the Franchise Tax Board's Interagency Intercept Collections Program.	<b>6= FTB-IIC</b>	Refer case to FTB-IIC
4c. Initiates driver's license suspension or hold actions when appropriate for a failure to appear in court.	<b>7=DL Hold/Suspension</b>	Send abstract to DMV for Failure to Appear driver's license hold/suspension
4d. Contracts with one or more private debt collectors to collect delinquent debt.	<b>8= Private Agency</b>	Refer case to private collection agency
4i. Establishes wage and bank account garnishments where appropriate.  4k. Places liens on real property owned by delinquent debtors when appropriate.	<b>9= Wage/bank Garnishments and Liens</b>	Wage and/or bank accounts are garnished  Place liens

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

### 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 30<sup>th</sup>). 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 ( $124 \times \$35 = \$4,340$ ). 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.

<b>Victim Restitution</b>
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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.

<b>Submitting the Collections Reporting Template</b>
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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](mailto: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](mailto: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. <b>In Item 6a: report one (1) in each Category regardless of the number of notices mailed or telephone calls attempted.</b>	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) <b>In Item 6b: report one (1) in Category 3, regardless of the number of cases reported in 6a.</b>	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

<b>GC § 68514 Item</b>	<b>Description</b>	<b>CRT Worksheet</b>	<b>Column</b>
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](mailto: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. Conduct trials by written declaration under Vehicle Code section 40903 and, as appropriate in the context of such trials, impose a civil assessment.<sup>1</sup>

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<sup>1</sup> The Judicial Council repealed the *Criteria for a Successful Civil Assessment Program* (2005), effective July 1, 2022.

12. Evaluate the effectiveness and efficiency of external collection agencies or companies to which court-ordered debt is referred for collection.
13. Accept payments via credit and debit card.
14. Accept payments via the Internet.
15. Include in a collection program all court-ordered debt and monies owed to the court under a court order.
16. Include financial screening to assess each individual's ability to pay prior to processing installment payment plans and account receivables.<sup>2, 3</sup>
17. Use restitution rebate, as authorized by Government Code section 13963(f), to further efforts for the collection of funds owed to the Restitution Fund.
18. Participate in the statewide master agreement for collection services or renegotiate existing contracts, where feasible, to ensure appropriate levels of services are provided at an economical cost.
19. Require private vendors to remit the gross amount collected as agreed and submit invoices for commission fees to the court or county on a monthly basis.
20. Use collection terminology (as established in the glossary, instructions, or other documents approved for use by courts and counties) for the development or enhancement of a collection program.
21. Require private vendors to complete the components of the Collections Reporting Template that corresponds to their collection programs.

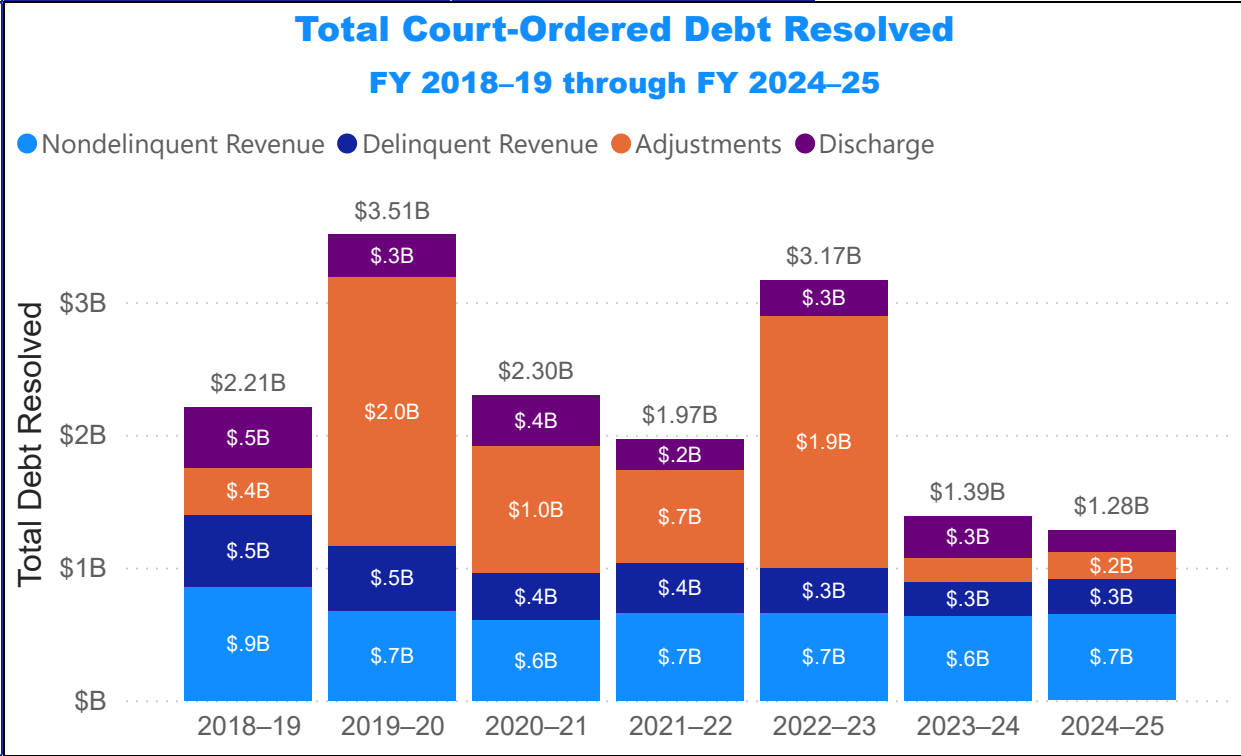
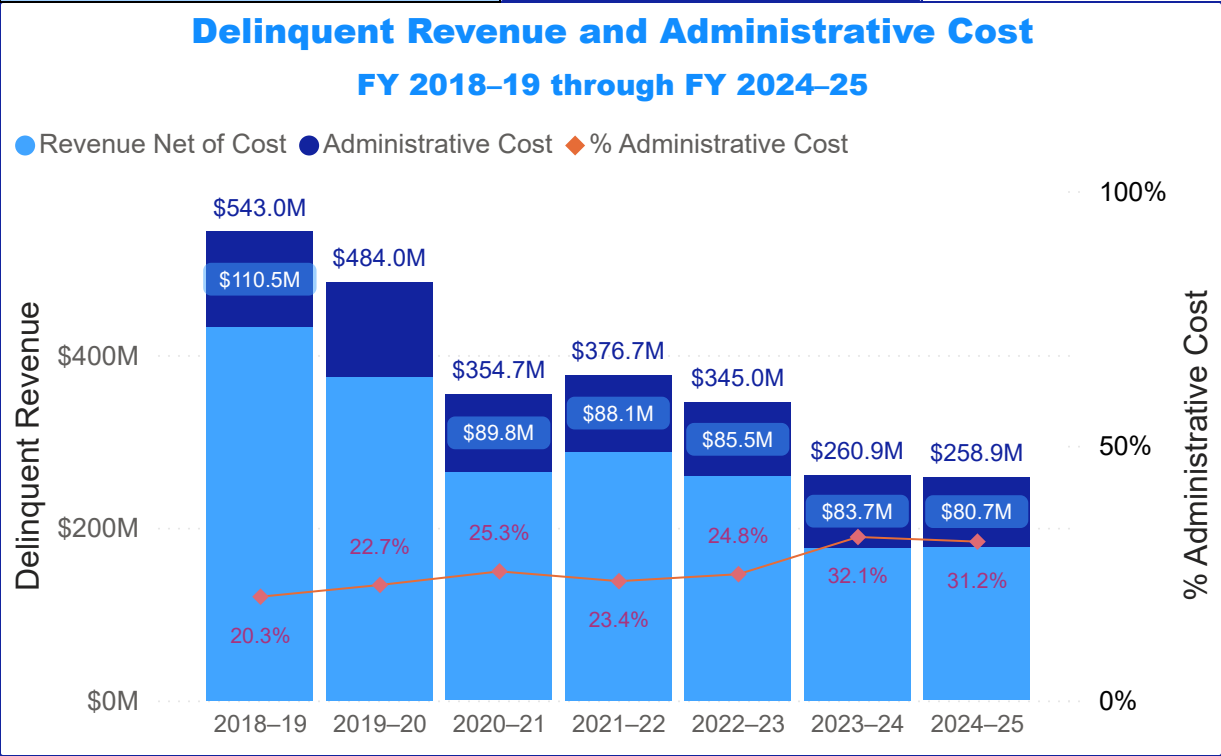
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<sup>2</sup> Assembly Bill 177 (Stats. 2021, ch. 257) repealed the imposition and collection of fees authorized by Penal Code sections 1205 (e) and 1202.4(l), effective January 1, 2022.

<sup>3</sup> 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.

<div>Court</div> <div>All</div>	<div>Outstanding Balance</div> <div>\$5,435,620,245</div>	<div>Nondelinquent Revenue</div> <div>\$653,672,934</div>	<div>Delinquent Revenue</div> <div>\$258,887,014</div>	<div>Administrative Cost</div> <div>\$80,663,127</div>	<div>Adjustments</div> <div>\$209,046,456</div>	<div>Discharge</div> <div>\$161,564,942</div>						
<div>Population</div> <div>39,529,101</div>	<div>Judges</div> <div>1756</div>	<div>Commissioners</div> <div>254.71</div>	<div>Best Practices Engaged</div> <div>19.1/21</div>		<div>Collections Activities Performed</div> <div>13.2/16</div>							
<div>Statewide Spend Efficiency Score by Program and Period</div> <div><div>Period</div><div>Current</div><div>Prior</div><div>Combined</div><div><div><div><div>0.31</div><div>0.43</div><div>0.37</div></div><div><div>0.64</div><div>0.52</div><div>0.57</div></div><div><div>0.21</div><div>0.26</div><div>0.24</div></div><div><div>0.14</div><div>0.20</div><div>0.19</div></div><div><div>0.11</div><div>0.09</div><div>0.09</div></div><div><div>0.25</div><div>0.26</div><div>0.25</div></div><div><div>0.10</div><div>0.20</div><div>0.11</div></div></div><div><div>Court</div><div>County</div><div>Private Agency</div><div>FTB-COD</div><div>FTB-IIC</div><div>Intrabranchn</div><div>Other</div></div></div></div>		<div>First-Year Resolution Rate Statewide</div> <div>0.17</div>		<div>Adjustment Score Statewide</div> <div>34.22</div>		<div>First-year Resolution Rate by Cluster</div> <div><div>Cluster</div><div>Average Score</div><div><div>1</div><div>0.06</div></div><div><div>2</div><div>0.09</div></div><div><div>3</div><div>0.17</div></div><div><div>4</div><div>0.23</div></div></div>						
		<div>Risk Monitor Statewide</div> <div>0.49</div>		<div>Discharge Score Statewide</div> <div>26.45</div>								
		<div>Cost: Referral Ratio Statewide</div> <div><div>Period</div><div>Current</div><div>Prior</div><div>Combined</div><div><div><div>21.16</div></div><div><div>5.05</div></div><div><div>7.17</div></div></div><div><div>0.00</div><div>10.00</div><div>20.00</div></div></div>		<div>Collector Effective Index Statewide</div> <div><div>Period</div><div>Current</div><div>Prior</div><div>Combined</div><div><div><div>0.21</div></div><div><div>0.07</div></div><div><div>0.09</div></div></div><div><div>0.00</div><div>0.10</div><div>0.20</div></div></div>								
		<div>Cost: Referral Ratio by Cluster</div> <div><div>Period</div><div>1</div><div>2</div><div>3</div><div>4</div><div><div>Current</div><div>Prior</div><div>Combined</div></div><div><div>8.69</div><div>12.08</div><div>22.16</div><div>25.59</div></div><div><div>8.78</div><div>5.44</div><div>3.88</div><div>5.63</div></div><div><div>8.74</div><div>6.75</div><div>5.72</div><div>8.14</div></div></div>		<div>Collector Effective Index by Cluster</div> <div><div>Period</div><div>1</div><div>2</div><div>3</div><div>4</div><div><div>Current</div><div>Prior</div><div>Combined</div></div><div><div>0.07</div><div>0.12</div><div>0.27</div><div>0.23</div></div><div><div>0.12</div><div>0.12</div><div>0.06</div><div>0.07</div></div><div><div>0.10</div><div>0.12</div><div>0.08</div><div>0.09</div></div></div>								
						<div>Adjustment Score by Cluster</div> <div><div>Cluster</div><div>Average Score</div><div><div>1</div><div>30.44</div></div><div><div>2</div><div>21.56</div></div><div><div>3</div><div>26.94</div></div><div><div>4</div><div>44.62</div></div></div>						
						<div>Discharge Score by Cluster</div> <div><div>Cluster</div><div>Average Score</div><div><div>1</div><div>1.81</div></div><div><div>2</div><div>67.44</div></div><div><div>3</div><div>16.58</div></div><div><div>4</div><div>16.30</div></div></div>						
		<div>Spend Efficiency Score by Cluster</div> <div><div>Cluster Program</div><div>Current</div><div>1 Prior</div><div>Combined</div><div>Current</div><div>2 Prior</div><div>Combined</div><div>Current</div><div>3 Prior</div><div>Combined</div><div>Current</div><div>4 Prior</div><div>Combined</div></div> <div><div>Court</div><div>County</div><div>Private Agency</div><div>FTB-COD</div><div>FTB-IIC</div><div>Intrabranchn</div><div>Other</div></div> <div><div>0.39</div><div>0.28</div><div>0.34</div><div>0.27</div><div>0.25</div><div>0.25</div><div>0.35</div><div>0.34</div><div>0.34</div><div>0.30</div><div>0.57</div><div>0.42</div></div> <div><div>0.83</div><div>0.47</div><div>0.61</div><div>0.65</div><div>0.23</div><div>0.34</div><div>0.31</div><div>0.46</div><div>0.39</div><div>0.81</div><div>0.76</div><div>0.79</div></div> <div><div>0.14</div><div>0.31</div><div>0.19</div><div>0.14</div><div>0.10</div><div>0.10</div><div>0.19</div><div>0.53</div><div>0.33</div><div>0.23</div><div>0.33</div><div>0.28</div></div> <div><div>0.16</div><div>0.18</div><div>0.17</div><div>0.15</div><div>0.16</div><div>0.16</div><div>0.18</div><div>0.21</div><div>0.21</div><div>0.12</div><div>0.21</div><div>0.20</div></div> <div><div>0.08</div><div>0.13</div><div>0.11</div><div>0.03</div><div>0.06</div><div>0.06</div><div>0.12</div><div>0.11</div><div>0.11</div><div>0.14</div><div>0.08</div><div>0.09</div></div> <div><div>0.25</div><div>0.25</div><div>0.25</div><div>0.25</div><div>0.25</div><div>0.25</div><div>0.25</div><div>0.27</div><div>0.27</div><div>0.25</div><div>0.25</div><div>0.25</div></div> <div><div>-</div><div>-</div><div>-</div><div>-</div><div>-</div><div>-</div><div>-</div><div>0.20</div><div>0.20</div><div>0.20</div><div>-</div><div>-</div><div>-</div></div>										

California	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					
	29%	45%	43%					
					1,993,433	1,846,975	11,245,180	1,007,608



Annual Financial Report by Program and Period								
Program	Revenue		Administrative Cost		Adjustments		Discharge	
	Current	Prior	Current	Prior	Current	Prior	Current	Prior
Court	\$50,857,035	\$44,636,951	\$15,902,290	\$19,143,375	\$11,204,307	\$42,452,128	\$509,709	\$51,779,631
County	\$16,845,638	\$23,443,621	\$10,725,207	\$12,097,854	\$5,319,585	\$37,510,448	\$43,433	\$18,875,970
Private Agency	\$13,461,948	\$19,476,083	\$2,780,944	\$4,973,027	\$23,886,746	\$62,475,778	\$194,754	\$88,672,613
FTB-COD	\$9,399,349	\$55,525,477	\$1,350,495	\$11,075,663	\$736,711	\$21,515,319	\$0	\$1,234,991
FTB-IIC	\$3,585,853	\$19,522,223	\$407,236	\$1,697,051	\$600	\$344,844	\$0	\$209,003
Intrabranch	\$587,231	\$1,325,676	\$146,807	\$339,807	\$2,358,947	\$1,209,542	\$0	\$4,805
Other	\$216,184	\$3,743	\$22,622	\$749	\$0	\$31,501	\$0	\$40,032
Total	\$94,953,239	\$163,933,775	\$31,335,602	\$49,327,525	\$43,506,896	\$165,539,560	\$747,896	\$160,817,046

Delinquent Collections Activity			
Category	Revenue	No. of Cases	Cost
1 - Telephone	\$34,114,220	924,198	\$12,343,122
2 - Written Notice(s)	\$49,119,771	646,772	\$6,054,873
3 - Lobby/Counter	\$39,773,733	344,595	\$19,755,034
4 - Skip Tracing	\$2,263,386	9,747	\$1,832,350
5 - FTB-COD	\$61,519,304	457,441	\$11,861,332
6 - FTB-IIC	\$22,020,176	765,951	\$2,169,441
7 - DL Hold/Suspension	\$335,157	430	\$368
8 - Private Agency	\$19,956,351	941,880	\$5,819,965
9 - Wage/Bank Garnishments & Liens	\$2,983,857	26,197	\$1,186,275
Total	\$232,085,956	4,117,211	\$61,022,759