



Judicial Council of California

455 Golden Gate Avenue · San Francisco, California 94102-3688
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REPORT TO THE JUDICIAL COUNCIL

Item No.: 25-187

For business meeting on December 12, 2025

Title

Judicial Council–Sponsored Legislation:
Collections-Related Statutes

Report Type

Action Required

Effective Date

January 1, 2027

Rules, Forms, Standards, or Statutes Affected

Pen. Code, § 1463.007; Gov. Code, § 68514

Date of Report

November 19, 2025

Recommended by

Judicial Branch Budget Committee
Hon. Ann C. Moorman, Chair

Contact

Maria Lira, 916-263-7320
maria.lira@jud.ca.gov

Executive Summary

The Judicial Branch Budget Committee recommends that the Judicial Council sponsor legislation to amend Penal Code section 1463.007 and Government Code section 68514 to improve compliance with the annual reporting requirements to the Legislature and the Department of Finance regarding court-ordered debt collections. The proposed amendments will help the court and county collections programs comply with existing requirements and report consistent statewide data. The proposed changes will be used in the fiscal year 2026–27 reporting period and reflected in the annual report due by December 31, 2027.

Recommendation

The Judicial Branch Budget Committee recommends that the Judicial Council:

1. Sponsor legislation, effective January 1, 2027, to:
 - a. Amend Penal Code section 1463.007 to clearly identify the collection entities that collections programs may use to collect delinquent debt, including the use of the three entities currently listed as possible collection activities. The amendments also remove one activity that is no longer authorized and add the use of administrative offsets to collect

debt as a potential activity. As a result, the number of potential collection activities is reduced from 16 to 13, and the total number of required activities is reduced from 10 to 8. The proposed amendments also update the terminology to reflect current collection practices, among other revisions.

- b. Amend Government Code section 68514 to change the requirements to report the total amount collected, total number of cases, and total operating costs by collection *activity* to reporting by collection *entity*. These entities include the courts, counties, the Franchise Tax Board, private agencies, and other entities. Other changes include minor technical edits to mirror the proposed language in Penal Code section 1463.007.
2. Direct Judicial Council staff to make technical changes to the Collections Reporting Template (Attachment A) and other corresponding documents in response to any approved amendments to statute.

The proposed amendments to Penal Code section 1463.007 and Government Code section 68514 are attached at pages 6–10.

Relevant Previous Council Action

The Judicial Council has taken no previous action on this issue.

Analysis/Rationale

Penal Code section 1463.010 (Link A) governs the imposition and enforcement of court-ordered debt and instructs the Judicial Council to identify, improve, and seek to expand access to mechanisms and tools that will enhance efforts to collect court-ordered debt. Penal Code section 1463.010(c) requires the Judicial Council to submit an annual report to the Legislature and the Department of Finance that includes information related to the collection of court-ordered debt, as specified in Government Code section 68514(a).

The 58 court and county comprehensive collections programs jointly submit required collections information on the Judicial Council–approved Collections Reporting Template, which is used to collect court-ordered debt information included in the annual report.

Assembly Bill 103 (Committee on Budget; Stats. 2017, ch. 17) added Government Code section 68514 (Link B), which among other things, imposed additional reporting requirements related to the collection activities specified in Penal Code section 1463.007 (Link C). Under Penal Code section 1463.007, collections programs may recover costs associated with the collection of delinquent court-ordered fines, fees, forfeitures, penalties, and assessments imposed on infraction, misdemeanor, and felony cases before revenues are distributed under statute. Each collection program must engage in at least 10 of 16 collection activities to be eligible to recover collection costs.

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

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

Collections programs have consistently reported challenges in tracking, reconciling, and reporting complete and accurate collections information by activity since the implementation of Government Code section 68514. According to the programs, it is common practice to utilize multiple activities simultaneously, making it problematic if not impossible to attribute revenue collected, costs, and case count to a single collection activity. As reported in the annual report 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 due to these limitations prompted the review of the reporting requirements. In 2019, the Judicial Council contracted with a consultant to evaluate the collections program and develop updated performance metrics that reflected current goals. As a result of the review of available collections data, the consultant recommended changes to existing practices, including the Collections Best Practices and discharge process.

To address the challenges with the current reporting requirements, and consistent with the consultant’s recommendations, an interested group of court and county stakeholders was convened in August 2024 to review and make recommendations to revise, as necessary, collections-related policies, procedures, and statutes to improve the collection, reporting, and distribution of court-ordered debt. The group consists of 14 court and county collection entities, including the Superior Courts of Alpine, Amador, Kern, Los Angeles, Mendocino, Orange, and San Bernardino Counties and Lake, Orange, Sacramento, San Bernardino, San Diego, Sonoma, and Stanislaus Counties.

Policy implications

The proposed amendments to Penal Code section 1463.007 and Government Code section 68514 will help the court and county collections programs comply with existing requirements and report consistent data, especially data by entity rather than by individual collection activity. This will provide better data to inform the Legislature and the Department of Finance, as well as other

interested stakeholders, regarding the effectiveness of statewide collections programs. Revenues from these programs are used to support trial court operations and totaled \$894.6 million in FY 2023–24.

Comments

The proposal was circulated for public comment from April 25 to May 23, 2025, during the spring 2025 invitation-to-comment cycle. The proposal received two comments:

1. The Orange County Bar Association agreed with the proposal and did not state a position.
2. The Superior Court of Los Angeles County agreed with the proposal and provided an additional recommendation to reword subdivision (d) of Penal Code section 1463.007, which is specific to the ability to pay program, for clarification. However, the court's proposed amendments address challenges with the current reporting requirements and are not related to the ability to pay program. Thus, the court's recommendation, which is a technical clarification of existing statute, is outside the scope of the original legislative proposal. This recommendation will be brought back to the stakeholder group for consideration at a future date.

A chart with the full text of the comments and responses is attached at pages 11–12.

Alternatives considered

No alternatives were considered as the recommendations were provided by a group of county and court stakeholders that is familiar with the collections reporting requirements and current compliance challenges. The group considered feedback and suggestions from the various collections programs across the state.

Fiscal and Operational Impacts

The proposed changes do not result in any implementation costs for the collections programs. Operational impacts to the programs are expected to be minimal and are limited to administrative tasks such as revising existing reports to align with the new reporting format.

Attachments and Links

1. Proposed Pen. Code, § 1463.007, at pages 6–8
2. Proposed Gov. Code, § 68514, at pages 9–10
3. Chart of comments, at pages 11–12
4. Attachment A: Collections Reporting Template
5. Link A: Pen. Code, § 1463.010,
https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=1463.010.&lawCode=PEN
6. Link B: Gov. Code, § 68514,
https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=68514.&lawCode=GOV

7. Link C: Pen. Code, § 1463.007,
https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=1463.007.&lawCode=PEN

Penal Code section 1463.007 would be amended, effective January 1, 2027, to read:

1 **§ 1463.007**

2
3 (a) Notwithstanding any other law, a county or court that operates a comprehensive
4 collection program may deduct the costs of operating that program, excluding capital
5 expenditures, from any revenues collected under that program. The costs shall be
6 deducted before any distribution of revenues to other governmental entities required by
7 any other law. A county or court operating a comprehensive collection program may
8 establish a minimum base fee, fine, forfeiture, penalty, or assessment amount for
9 inclusion in the program.

10
11 (b) Once debt becomes delinquent, it continues to be delinquent and may be subject to
12 collection by a comprehensive collection program. Debt is delinquent and subject to
13 collection by a comprehensive collection program if any of the following conditions is
14 met:

15
16 (1) A defendant does not post bail or appear on or before the date on which the
17 defendant promised to appear, or any lawful continuance of that date, if that defendant
18 was eligible to post and forfeit bail.

19
20 (2) A defendant does not pay the amount imposed by the court on or before the date
21 ordered by the court, or any lawful continuance of that date.

22
23 (3) A defendant has failed to make an installment payment on the date specified by the
24 court.

25
26 (c) For the purposes of this section, a “comprehensive collection program” is a separate
27 and distinct revenue collection activity that meets each of the following criteria:

28
29 (1) The program identifies and collects amounts arising from delinquent court-ordered
30 debt, whether or not a warrant has been issued against the alleged violator.

31
32 (2) The program complies with the requirements of subdivision (b) of Section
33 1463.010.

34
35 (3) The program is administered by a county and superior court working in
36 cooperation, although by mutual agreement one or the other may serve as the primary
37 administrator of the program. The program may contract with one or more of the
38 following entities to collect delinquent debt:

39
40 (A) Franchise Tax Board’s Court-Ordered Debt Collections Program.

41
42 (B) Franchise Tax Board’s Interagency Intercept Collections Program.

1 (C) One or more private debt collectors.

2
3 (D) Other government entities, when approved by the program and after the Judicial
4 Council has been notified.

5
6 ~~(3)~~ (4) The program, or at least one of its contracted entities, engages in each of the
7 following activities:

8
9 ~~(A) Attempts telephone contact with delinquent debtors for whom the program has a~~
10 ~~telephone number to inform them of their delinquent status and payment options.~~

11
12 ~~(B)~~ (A) Notifies delinquent debtors for whom the program has an address in writing
13 of their outstanding obligation within 95 days of delinquency.

14
15 (B) Attempts technological or telephonic contact with delinquent debtors to inform
16 them of their delinquent status and payment options.

17
18 (C) Generates internal monthly reports to track collections data, such as age of debt
19 and delinquent amounts outstanding.

20
21 (D) Uses Department of Motor Vehicles information to locate delinquent debtors.

22
23 (E) Accepts electronic payment of delinquent debt by credit or debit card, electronic
24 funds transfer, or other accepted online payment methods, as accepted by the
25 program.

26
27 ~~(4)~~ (5) The program, or at least one of its contracted entities, engages in at least ~~five~~
28 three of the following activities:

29
30 ~~(A) Sends delinquent debt to the Franchise Tax Board's Court-Ordered Debt~~
31 ~~Collections Program.~~

32
33 ~~(B) Sends delinquent debt to the Franchise Tax Board's Interagency Intercept~~
34 ~~Collections Program.~~

35
36 ~~(C) Initiates driver's license suspension or hold actions when appropriate for a failure~~
37 ~~to appear in court.~~

38
39 ~~(D) Contracts with one or more private debt collectors to collect delinquent debt.~~

40
41 ~~(E)~~ (A) Sends ~~monthly bills~~ payment reminders or account statements to all
42 delinquent debtors.

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

3
4 ~~(G)~~ (C) Coordinates with the probation department to locate debtors who may be on
5 formal or informal probation.

6
7 ~~(H)~~ (D) Uses Employment Development Department employment and wage
8 information to collect delinquent debt.

9
10 ~~(I)~~ (E) Establishes wage and bank account garnishments where appropriate.

11
12 (F) Uses administrative offsets to collect delinquent debt, including but not limited to
13 the withholding of funds as authorized by statute.

14
15 ~~(J)~~ (G) Places liens on real property owned by delinquent debtors when appropriate.

16
17 ~~(K)~~ (H) Uses an automated ~~dialer or automatic call~~ message distribution system to
18 manage ~~technological or telephone~~ telephonic calls contacts.

19
20 (d) A comprehensive collection program shall also administer nondelinquent installment
21 payment plans ordered pursuant to Section 68645.2 of the Government Code, and may
22 recover up to and including thirty-five dollars (\$35) per nondelinquent installment plan.
23
24
25

Government Code section 68514 would be amended, effective January 1, 2027, to read:

1 **§ 68514**

2
3 (a) Beginning October 1, 2018, and annually on or before December 31 thereafter, the
4 Judicial Council shall report to the Department of Finance, the Legislature, and the Joint
5 Legislative Budget Committee the total amount of revenue collected in the prior fiscal
6 year, by each court and county, from criminal fines, fees, forfeitures, penalties, restitution
7 fines described in subdivision (b) of Section 1202.4 of the Penal Code, and assessments
8 related to infractions, misdemeanors, and felonies. The report shall include, but not be
9 limited to, the following information:

10
11 (1) Total nondelinquent revenue collected and the number of cases associated with
12 those collections.

13
14 (2) Total delinquent revenue collected and the number of cases associated with those
15 collections, as reported by each superior court and county pursuant to Section 1463.010
16 of the Penal Code.

17
18 (3) Total amount of fines and fees dismissed, discharged, or satisfied by means other
19 than payment.

20
21 (4) A description of the collection activities used by the program or its contracted
22 entities pursuant to Section 1463.007 of the Penal Code.

23
24 (5) The total amount collected per collection ~~activity~~ entity.

25
26 (6) The total number of cases by collection ~~activity~~ entity and the total number of
27 individuals associated with those cases.

28
29 (7) Total operating costs per collection ~~activity~~ entity.

30
31 (8) The percentage of fines or fees that are defaulted on.

32
33 (9) The extent to which each court or county is meeting the collections best practices
34 and performance ~~measures and benchmarks~~ metrics, developed pursuant to subdivision
35 (c) of Section 1463.010 of the Penal Code, for its collection program.

36
37 (10) Any changes necessary to improve the performance of collection programs
38 statewide.

39
40 (b) The Judicial Council shall separately list the information required in subdivision (a)
41 for fines and fees assessed ~~in a year~~ before the current reporting year that had outstanding
42 balances in the current reporting year.

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

6
7
8

LEG25-02**Judicial Council–Sponsored Legislation: Amendments to Collections-Related Statutes**

All comments are verbatim unless indicated by an asterisk (*).

| | Commenter | Position | Comment | Committee Response |
|----|---|-----------------|--|--|
| 1. | Mei Tsang, President Orange County Bar Association | A | “Does the proposal appropriately address the stated purpose? Yes.” | No response required. |
| 2. | Stephanie Kuo, Legislative Analyst Superior Court of Los Angeles County | AM | <p>The following comments are representative of the Superior Court of California, County of Los Angeles, and do not represent or promote the viewpoint of any particular judicial officer or employee.</p> <p>In response to the Judicial Council of California’s ITC, “Judicial Council-Sponsored Legislation: Amendments to Collections-Related Statutes,” the Superior Court of California, County of Los Angeles (Court), agrees with the proposal with modifications and believes it appropriately addresses the stated purpose.</p> <p>The Court recommends editing the language in section PC 1463.007(d) that requires a comprehensive collection program to administer Ability to Pay (ATP) nondelinquent payment plans. The language should be reworded if the intent is to say that the cost recovery fee should not intersect or be duplicated should the ATP case become delinquent.</p> <p>The proposal is cost neutral. To implement, the Court may need to modify its internally developed reports, including revalidation. Three months from Judicial Council</p> | <p>No response required.</p> <p>Language in subdivision (d) of Penal Code section 1463.007 is specific to the ability to pay program. The recommendation to amend subdivision (d) is outside the scope of the initial proposal. This recommendation will be considered separately at a future date.</p> <p>No response required.</p> |

LEG25-02**Judicial Council–Sponsored Legislation: Amendments to Collections-Related Statutes**

All comments are verbatim unless indicated by an asterisk (*).

| | Commenter | Position | Comment | Committee Response |
|--|-----------|----------|--|--------------------|
| | | | approval should be sufficient time for implementation. The proposal provides clarity so collection programs of any size should have the ability to provide the required information on the Collections Reporting Template. | |

| | | |
|---|--------------|--|
| 1 | Court/County | Select court/county (see Contact Informat ▼) |
|---|--------------|--|

| | | |
|---|-------------------|--|
| 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 |

| 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-one (21) Best Practices listed below please check those which your collection program has implemented. Provide an explanation for the best practices currently not being met, below. Also, identify any new or additional practices that have improved your collections program.

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

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

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

Comments or explanations:

The number of best practices used is: 0

Performance Report

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

Use the space below to discuss your collection program.

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

Please explain the extent of your reporting capabilities in terms of providing the information required by GC § 68514. If data cannot be provided at this time or if the reported data differs from the Instructions, please describe the submitted data and any plans for providing this information in the future.

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

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-24 | | | | | | | | | | |
| 2 | Ending Date-Last day of Reporting Period | 30-Jun-25 | | | | | | | | | | |
| CURRENT PERIOD (NEWLY-ESTABLISHED) DELINQUENT DEBT: FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS | | | | | | | | | | | | |
| Row | Program | Number of Cases Established or Referred as Delinquent Col. B | Value of Cases Established or Referred as Delinquent Col. C | Number of Cases with Payment(s) Received (Items 1 and 2) Col. D | Gross Revenue Collected Col. E | Cost of Collections (Penal Code 1463.007) enter as negative number Col. F | Adjustment: Amount satisfied by Court-ordered Suspension, Dismissal or Alternative Sentence (Item 3) Col. G | Discharge from Accountability (Item 3) Col. H | Net Value of Newly-Established Delinquent Debt at End of Period (Col. C - E - G - H) Col. I | Value of Cases on Installment Agreement (Item 8) Col. J | Default Balance Installment Agreement (Item 8) Col. K | Percentage of Debt Defaulted On (Installment Agmt.) (Col. K / Col. J) Col. L |
| 3 | Non-Delinquent Collections | | | | | | | | | | | |
| 4 | Court Collection Program | | | | | | | | - | | | |
| 5 | County Collection Program | | | | | | | | - | | | |
| 6 | Private Agency | | | | | | | | - | | | |
| 7 | FTB Court-Ordered Debt | | | | | | | | - | | | |
| 8 | FTB Interagency Intercept Collection | | | | | | | | - | | | |
| 9 | Intrabranh Program | | | | | | | | - | | | |
| 10 | Other | | | | | | | | - | | | |
| 11 | Sub-total Delinquent | - | - | - | - | - | - | - | - | - | - | - |
| PRIOR PERIOD (PREVIOUSLY-ESTABLISHED) DELINQUENT DEBT: FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS | | | | | | | | | | | | |
| Row | Program | Number of Delinquent Cases at Period Beginning (Ending Balance from Transfer Worksheet) Col. M | Value of Delinquent Cases at Period Beginning (Ending Balance from Transfer Worksheet) Col. N | Number of Cases with Payment(s) Received Col. O | Gross Revenue Collected Col. P | Cost of Collections (Penal Code 1463.007) enter as negative number Col. Q | Adjustment: Amount satisfied by Court-ordered Suspension, Dismissal or Alternative Sentence Col. R | Discharge from Accountability Col. S | Net Value of Previously-Established Delinquent Debt at End of Period (Col. N - P - R - S) Col. T | Value of Cases on Installment Agmt. (Ending Balance from Prior Year) Col. U | Default Balance Installment Agreement Col. V | Percentage of Debt Defaulted On (Installment Agmt.) (Col. V / Col. U) Col. W |
| 12 | Non-Delinquent Collections | | | | | | | | | | | |
| 13 | Court Collection Program | | | | | | | | - | | | |
| 14 | County Collection Program | | | | | | | | - | | | |
| 15 | Private Agency | | | | | | | | - | | | |
| 16 | FTB Court-Ordered Debt | | | | | | | | - | | | |
| 17 | FTB Interagency Intercept Collection | | | | | | | | - | | | |
| 18 | Intrabranh Program | | | | | | | | - | | | |
| 19 | Other | | | | | | | | - | | | |
| 20 | Sub-total Delinquent | - | - | - | - | - | - | - | - | - | - | - |
| COMBINED: BEGINNING AND ENDING BALANCES; FINES, FEES, FORFEITURES, PENALTIES AND ASSESSMENTS | | | | | | | | | | | | |
| Row | Program | Number of Cases Beginning Balance Col. X | Value of Cases Beginning Balance Col. Y | Gross Revenue Collected Col. Z | Cost of Collections (Penal Code 1463.007) Col. AA | Adjustments Col. AB | Discharge from Accountability Col. AC | Net Change in Value Col. AD | Number of Cases - Ending Balance Col. AE | Value of Cases-Ending Balance Col. AF | Error Messages Col. AG | |
| 21 | Non-Delinquent Collections | | | - | | | | | | | | |
| 22 | Court Collection Program | - | - | - | - | - | - | - | - | - | | |
| 23 | County Collection Program | - | - | - | - | - | - | - | - | - | | |
| 24 | Private Agency | - | - | - | - | - | - | - | - | - | | |
| 25 | FTB Court-Ordered Debt | - | - | - | - | - | - | - | - | - | | |
| 26 | FTB Interagency Intercept Collection | - | - | - | - | - | - | - | - | - | | |
| 27 | Intrabranh Program | - | - | - | - | - | - | - | - | - | | |
| 28 | Other | - | - | - | - | - | - | - | - | - | | |
| 29 | Total Delinquent | - | - | - | - | - | - | - | - | - | | |
| COLLECTIONS FROM CASES SUBJECT TO ABILITY TO PAY DETERMINATION | | | | | | | | | | | | |
| Row | Period | Online ATP Revenue: Nondelinquent Col. AH | Online ATP Revenue: Delinquent Col. AI | Online ATP Revenue: Combined Col. AJ | In-Person ATP Revenue: Nondelinquent Col. AK | In-Person ATP Revenue: Delinquent Col. AL | In-Person ATP Revenue: Combined Col. AM | Online ATP Cases w/ Installment Payments: Nondelinquent Col. AN | Online ATP Installment Costs Claimed: Nondelinquent Col. AO | In-Person ATP Cases w/ Installment Payments: Nondelinquent Col. AP | In-Person ATP Installment Costs Claimed: Nondelinquent Col. AQ | |
| 30 | Current Period | | | - | | | - | | | | | |
| 31 | Prior Period | | | - | | | - | | | | | |
| 32 | Combined Periods | - | - | - | - | - | - | - | - | - | - | |
| VICTIM RESTITUTION (PC 1202.4) | | | | | | | | | | | | |
| Row | Program | Number of Cases - (Ending Balance from Prior Year) Col. AR | Value of Cases - (Ending Balance from Prior Year) Col. AS | Number of Cases Established/ Referred/ Transferred in Period Col. AT | Value of Cases Established/ Referred/ Transferred in Period Col. AU | Gross Revenue Collected Col. AV | Balance Modifications Col. AW | Net Change in Value Col. AX | Number of Cases - Ending Balance Col. AY | Value of Cases - Ending Balance Col. AZ | Error Messages Col. BA | |
| 33 | Non-Delinquent Collections | | | | | | | | | | | |
| 34 | Court Collection Program | | | | | | | 0 | | - | | |
| 35 | County Collection Program | | | | | | | 0 | | - | | |
| 36 | Private Agency | | | | | | | 0 | | - | | |
| 37 | FTB Court-Ordered Debt | | | | | | | 0 | | - | | |
| 38 | FTB Interagency Intercept Collection | | | | | | | 0 | | - | | |
| 39 | Intrabranh Program | | | | | | | 0 | | - | | |
| 40 | Other | | | | | | | 0 | | - | | |
| 41 | Total Delinquent | - | - | - | - | - | - | 0 | - | - | | |

Reviewed by Court

Printed Name

Signature

Date

Title (Court Executive or Presiding Judge)

Reviewed by County

Printed Name

Signature

Date

Title (County Auditor-Controller or other)

| Collector Effective Index | Current | Prior | Combined |
|---------------------------|---------|-------|----------|
| | | | |

| First Year Resolution Rate | |
|----------------------------|--|
|----------------------------|--|

| Spend Efficiency Score | Current | Prior | Combined |
|--------------------------------------|---------|-------|----------|
| Court Collection Program | | | |
| County Collection Program | | | |
| Private Agency | | | |
| FTB Court-Ordered Debt | | | |
| FTB Interagency Intercept Collection | | | |
| Intrabranh Program | | | |
| Other | | | |

| Cost to Referral Ratio | Current | Prior | Combined |
|------------------------|---------|-------|----------|
| | | | |

| Adjustment Score | Adjustments | Score |
|------------------|-------------|-------|
| | \$0 | |

| Discharge Score | Discharges | Score |
|-----------------|------------|-------|
| | \$0 | |

| Risk Monitor | |
|--------------|--|
|--------------|--|

| |
|---|
| <p>Please provide any brief comments on your performance measures you wish included in the Dashboard for your program. (500 character maximum)</p> |
| <div></div> |

Transfer Worksheet

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

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. | 1= Telephone Contact | Outbound Call Inbound Call Dialer blast messaging |
| 3b. Notifies delinquent debtors for whom the program has an address in writing of their outstanding obligation within 95 days of delinquency. 4e. Sends monthly bills or account statements to all delinquent debtors. | 2=Written Notice(s) | Delinquent Notice (Failure to Appear or Failure to Pay) Handle all collections-related mail correspondence E-mail received Email sent |
| 3c. Generates internal monthly reports to track collections data, such as age of debt and delinquent amounts outstanding. 3e. Accepts payment or delinquent debt by credit card. | 3= Lobby/Counter | Receive/post cash, check and credit card payments Provide case information to individuals Establish payment plan agreements including amendments to existing plan Schedule walk-in arraignment, upon individual's request to go before a judge Update DMV, if needed Enter notes on the case, etc. Work the Out of Court--Collection Queue (Judge orders case be handled in collections) Process all criminal and juvenile probation orders; update financials and establish payment plans. Process all criminal and juvenile DA forms; update financials and establish payment plans Process payments from Intra-branch, generate weekly payment report Process payments and commission credit adjustments from private agency. Assist vendor w/case info., account balances, email them any directives from Judge on case and prepare commission checks at the end of month. Process all payments and commission credit adjustments from FTB-COD. Contact FTB-COD for additional information such as account balances, levy actions, etc. |
| 3d. Uses Department of Motor Vehicles information to locate delinquent debtors. 4f. Contracts with local, regional, state, or national skip tracing or locator resources or services to locate delinquent debtors. 4g. Coordinates with the probation department to locate debtors who may be on formal or informal probation. 4h. Uses Employment Development Department employment and wage information to collect delinquent debt. | 4=Skip Tracing | Perform skip tracing (DMV, internet, third party vendors) Obtain debtor information from probation and/or EDD |
| 4a. Sends delinquent debt to the Franchise Tax Board's Court-Ordered Debt Collections Program. | 5=FTB-COD | Refer case to FTB-COD |
| 4b. Sends delinquent debt to the Franchise Tax Board's Interagency Intercept Collections Program. | 6= FTB-IIC | Refer case to FTB-IIC |
| 4c. Initiates driver's license suspension or hold actions when appropriate for a failure to appear in court. | 7=DL Hold/Suspension | Send abstract to DMV for Failure to Appear driver's license hold/suspension <i>Note: driver's license hold/suspension no longer authorized by law.</i> |
| 4d. Contracts with one or more private debt collectors to collect delinquent debt. | 8= Private Agency | Refer case to private collection agency |
| 4i. Establishes wage and bank account garnishments where appropriate. 4k. Places liens on real property owned by delinquent debtors when appropriate. | 9= Wage/bank Garnishments and Liens | Wage and/or bank accounts are garnished Place liens |

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

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