



## JUDICIAL COUNCIL OF CALIFORNIA

455 Golden Gate Avenue • San Francisco, California 94102-3688

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# REPORT TO THE JUDICIAL COUNCIL

*Item No.: 21–001*

For business meeting on: January 22, 2021

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**Title**

Report to the Legislature: Statewide  
Collection of Court-Ordered Debt for 2019–  
20

**Agenda Item Type**

Information Only

**Date of Report**

December 14, 2020

**Submitted by**

Judicial Council staff  
Zlatko Theodorovic, Deputy Director  
Budget Services

**Contact**

Maria Lira  
Budget Services  
916-263-7320, [maria.lira@jud.ca.gov](mailto:maria.lira@jud.ca.gov)

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### Executive Summary

Judicial Council staff submitted the *Report on Statewide Collection of Court-Ordered Debt for 2019–20* on or before December 31, 2020, to the Legislature, the Joint Legislative Budget Committee, and the Department of Finance. This report is required under Penal Code section 1463.010(c).

### Relevant Previous Council Action

Previous reports have been required and submitted since 2008–09. These reports are posted on the California Courts website, “Legislative Reports” webpage at [www.courts.ca.gov/7466.htm](http://www.courts.ca.gov/7466.htm).

### Analysis/Rationale

The first legislative report, covering fiscal year 2008–09, established the framework for reporting the performance of collections programs statewide and provided a baseline from which to measure future performance. In 2017, changes to the reporting requirements pursuant to Government Code section 68514 substantially changed the baseline for measuring statewide performance.

Effective January 1, 2020, Assembly Bill 1818 (Stats. 2019, ch. 637) amended Penal Code section 1463.010 and Government Code section 68514, effectively combining reporting

requirements contained in each code section into one comprehensive annual report, which would henceforth be due on or before December 31 of each year beginning in 2020.

The 2020 transmission of the *Report on Statewide Collection of Court-Ordered Debt for 2019–20* to the Legislature, the Joint Legislative Budget Committee, and the Department of Finance has been designated as council information only. No recommendations are being made and no actions are required of the council.

### **Fiscal Impact and Policy Implications**

Submission of this mandated report to the Legislature has no fiscal or operational impacts to the Judicial Council or the collections programs. Court and county collections programs must submit summarized information on the collections reporting template that is responsive to the requirements in the statute. Judicial Council staff compile the information from 58 collections programs and prepare the comprehensive report.

### **Attachments and Links**

1. Attachment A: *Report on Statewide Collection of Court-Ordered Debt for 2019–20*



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HON. TANI G. CANTIL-SAKAUYE  
*Chief Justice of California  
Chair of the Judicial Council*

HON. MARSHA G. SLOUGH  
*Chair, Executive and Planning Committee*

HON. DAVID M. RUBIN  
*Chair, Judicial Branch Budget Committee  
Chair, Litigation Management Committee*

HON. MARLA O. ANDERSON  
*Chair, Legislation Committee*

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Hon. Ann C. Moorman

MR. MARTIN HOSHINO  
*Administrative Director  
Judicial Council*

November 19, 2020

Mr. Aaron Silva  
Chief Deputy Legislative Counsel  
State Capitol, Room 3021  
Sacramento, California 95814

Ms. Erika Contreras  
Secretary of the Senate  
State Capitol, Room 400  
Sacramento, California 95814

Ms. Sue Parker  
Chief Clerk of the Assembly  
State Capitol, Room 3196  
Sacramento, California 95814

*Re: Report on Statewide Collection of Court-Ordered Debt for 2019–20,  
as required under Penal Code section 1463.010(c)*

Dear Mr. Silva, Ms. Contreras, and Ms. Parker:

Pursuant to Penal Code section 1463.010(c), the Judicial Council is submitting the required report on the collection of court-ordered debt in California for fiscal year 2019–20.

In 2019–20, statewide collections programs collected \$1.163 billion in total revenue, of which \$679 million was nondelinquent (forthwith) court-ordered debt and \$484 million was from delinquent accounts. This is a decline of 17 percent over the \$1.4 billion collected in the prior fiscal year. According to input from various courts and county collections programs, the primary contributing factor to the decline in revenue is the COVID-19 pandemic and subsequent recession. A total of approximately \$2.0 billion in delinquent debt was adjusted or satisfied by means other than payment, such as court-ordered waiver, dismissal, or alternative sentence.

Mr. Aaron Silva  
Ms. Erika Contreras  
Ms. Sue Parker  
November 19, 2020  
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Since reporting began in 2008–09, a total of \$7.4 billion in delinquent court-ordered debt has been collected by court and county collections programs. The total outstanding delinquent debt at the end of 2019–20 was \$8.6 billion, an 18 percent decrease from the \$10.6 billion balance reported for 2018–19. This marks the first decline in outstanding debt since 2008–09.

Detailed information highlighting statewide collections data is included in the report. Each court or county collections programs' data is included in the full report, Attachment 1 (Individual Court and County Collections Program Summary Reports for 2019–20), or on the California Courts website, "Legislative Reports" webpage at <http://www.courts.ca.gov/7466.htm>.

If you have any questions related to this report, please contact Mr. Zlatko Theodorovic, Budget Services Deputy Director, at 916-263-1397 or [Zlatko.theodorovic@jud.ca.gov](mailto:Zlatko.theodorovic@jud.ca.gov).

Sincerely,

A handwritten signature in blue ink, appearing to read "Martin Hoshino", with a stylized flourish at the end.

Martin Hoshino  
Administrative Director  
Judicial Council

Mr. Aaron Silva  
Ms. Erika Contreras  
Ms. Sue Parker  
November 19, 2020  
Page 3

MH/ML

Attachment

cc: Eric Dang, Policy Consultant, Office of Senate President pro Tempore Toni G. Atkins  
Amy Alley, Policy Advisor, Office of Senate President pro Tempore Toni G. Atkins  
Alf Brandt, Senior Counsel, Office of Assembly Speaker Anthony Rendon  
Gabrielle Zeps, Policy Consultant, Office of Assembly Speaker Anthony Rendon  
Anita Lee, Principal Fiscal and Policy Analyst, Legislative Analyst's Office  
Gabriel Petek, Legislative Analyst, Legislative Analyst's Office  
Jessie Romine, Budget Analyst, Department of Finance  
Margie Estrada, Chief Counsel, Senate Judiciary Committee  
Mary Kennedy, Chief Counsel, Senate Public Safety Committee  
Christopher Francis, Consultant, Senate Budget and Fiscal Review Committee  
Shaun Naidu, Consultant, Senate Appropriations Committee  
Hans Hemann, Principal Consultant, Joint Legislative Budget Committee  
Morgan Branch, Consultant, Senate Republican Policy Office  
Eric Csizmar, Consultant, Senate Republican Policy Office  
Matt Osterli, Consultant, Senate Republican Fiscal Office  
Alison Merrilees, Chief Counsel, Assembly Judiciary Committee  
Gregory Pagan, Chief Counsel, Assembly Public Safety Committee  
Jennifer Kim, Consultant, Assembly Budget Committee  
Jay Dickenson, Chief Consultant, Assembly Appropriations Committee  
Kimberly Horiuchi, 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  
Amy Leach, Minute Clerk, Office of Assembly Chief Clerk  
Cory T. Jaspersen, Director, Governmental Affairs, Judicial Council  
Zlatko Theodorovic, Deputy Director, Budget Services, Judicial Council  
Fran Mueller, Deputy Director, Budget Services, Judicial Council  
Jenniffer Herman, Administrative Coordinator, Governmental Affairs, Judicial Council



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MR. MARTIN HOSHINO  
Administrative Director  
Judicial Council

November 19, 2020

Report title: *Report on Statewide Collection of Court-Ordered Debt for 2019–20*

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

Code section: Penal Code section 1463.010(c)

Date of report: November 19, 2020

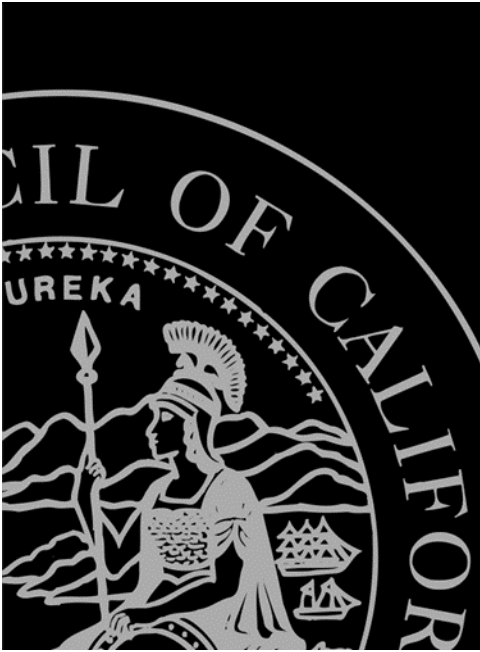
The Judicial Council is submitting this annual report to the Legislature on the collection of court-ordered debt in California for fiscal year 2019–20. The following summary of the report is provided per the requirements of Government Code section 9795.

In 2019–20, statewide collections programs collected \$1.163 billion in total revenue, of which \$679 million was nondelinquent (forthwith) court-ordered debt and \$484 million was from delinquent accounts. This is a decline of 17 percent from the \$1.4 billion collected in the prior fiscal year. According to input from various courts and county collections programs, the primary contributing factor to the decline in revenue is the COVID-19 pandemic and subsequent recession. A total of approximately \$2.0 billion in delinquent debt was satisfied by means other than payment such as court-ordered waiver, dismissal, or alternative sentence.

Since reporting began in 2008–09, a total of \$7.4 billion in delinquent court-ordered debt has been collected by court and county collections programs. The total outstanding delinquent debt at the end of 2019–20 was \$8.6 billion, an 18 percent decrease from the \$10.6 billion balance reported for 2018–19. This marks the first decline in outstanding debt since 2008–09.

Detailed information about each court or county collections program is included in the full report.

The full report can be accessed at: <http://www.courts.ca.gov/7466.htm>. A printed copy may be obtained by emailing [collections@jud.ca.gov](mailto:collections@jud.ca.gov).



# **Report on Statewide Collection of Court-Ordered Debt for 2019–20**

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November 19, 2020



JUDICIAL COUNCIL  
OF CALIFORNIA

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ADMINISTRATIVE DIVISION  
BUDGET SERVICES

## **JUDICIAL COUNCIL OF CALIFORNIA**

**Hon. Tani G. Cantil-Sakauye**

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

**Martin Hoshino**

*Administrative Director  
Judicial Council*

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**John Wordlaw**

*Chief Administrative Officer*

## **BUDGET SERVICES**

**Zlatko Theodorovic**

*Deputy Director*

**Angela Cowan**

*Manager*

**Donna Newman**

*Budget Supervisor*

**Maria Lira**

*Senior Budget Analyst and  
Primary Author of Report*

## Executive Summary

Penal Code section 1463.010(c) requires the Judicial Council to report annually, on or before December 31, information related to the collection of court-ordered debt pursuant to Government Code section 68514(a). This report is in response to these requirements and includes collections information as reported by the 58 individual court and/or county collections programs for fiscal year 2019–20, based on available data from the case management and accounting systems.

The following are highlights of the 2019–20 data:

- A total of \$1.163 billion in revenue was collected from [nondelinquent](#) (forthwith) and [delinquent](#) accounts:
  - \$679 million from nondelinquent accounts;
  - \$484 million from delinquent accounts.
- A total of \$109.6 million in [operating costs](#) were recovered, as authorized under Penal Code section 1463.007.
- A total of approximately \$2.0 billion in delinquent debt was [adjusted](#) or satisfied by means other than payment, such as court-ordered waiver, dismissal, or alternative sentence.
- A total of \$319 million in uncollectible court-ordered debt was [discharged](#) from accountability, as authorized by [Government Code sections 25257–25259.95](#).
- A total outstanding debt balance of \$8.6 billion was reported, representing more than an 18 percent decrease from the \$10.6 billion 2018–19 ending balance. This marks the first decline in outstanding debt since 2008–09.
- Fifty-two programs met 20 or more of the 25 [Collections Best Practices](#); 34 are in the 90th percentile, meeting 23, 24, or all 25 practices.

In 2019–20, the statewide collections programs reported that they were impacted by the COVID-19 pandemic and subsequent recession. The Governor’s executive order ([N33-20](#)) to shelter in place did not apply to courts, which were identified as “essential services” that must provide ongoing services to the public. Additionally, pursuant to the authority provided in Government Code section 68115, the Chief Justice issued emergency orders to the California courts, thus providing guidance to mitigate the effect of COVID-19 on court operations while balancing public safety with access to justice.

Due to the COVID-19 pandemic, statewide court and county collection efforts were suspended or limited from mid-March to early June. The Franchise Tax Board also suspended their delinquent debt collections programs from March 20 to July 16, 2020. Other factors contributing to the reduction in collections reported include (1) high unemployment rates caused by the mandated shelter in place; and (2) an increase in requests for alternative sentences, such as the option to perform community service in lieu of cash payment for bail or fines. The suspension of collection efforts also halted ongoing projects between some courts and counties with their case

management systems vendor, aimed at developing reports that would extract collections information at the level and detail required by statute.

Summaries of each program's performance, progress, and challenges encountered during 2019–20, as reported by the individual programs, are included as Attachment 1.

## **Reporting Requirements**

Effective January 1, 2020, Assembly Bill 1818 (Stats. 2019, ch. 637) amended Penal Code section 1463.010 and Government Code section 68514, effectively combining reporting requirements contained in each code section into one comprehensive annual report, which would henceforth be due on or before December 31, each year, beginning in 2020. The following are the data elements that are required to be gathered and presented in this report. Each of these items will be discussed in greater detail below:

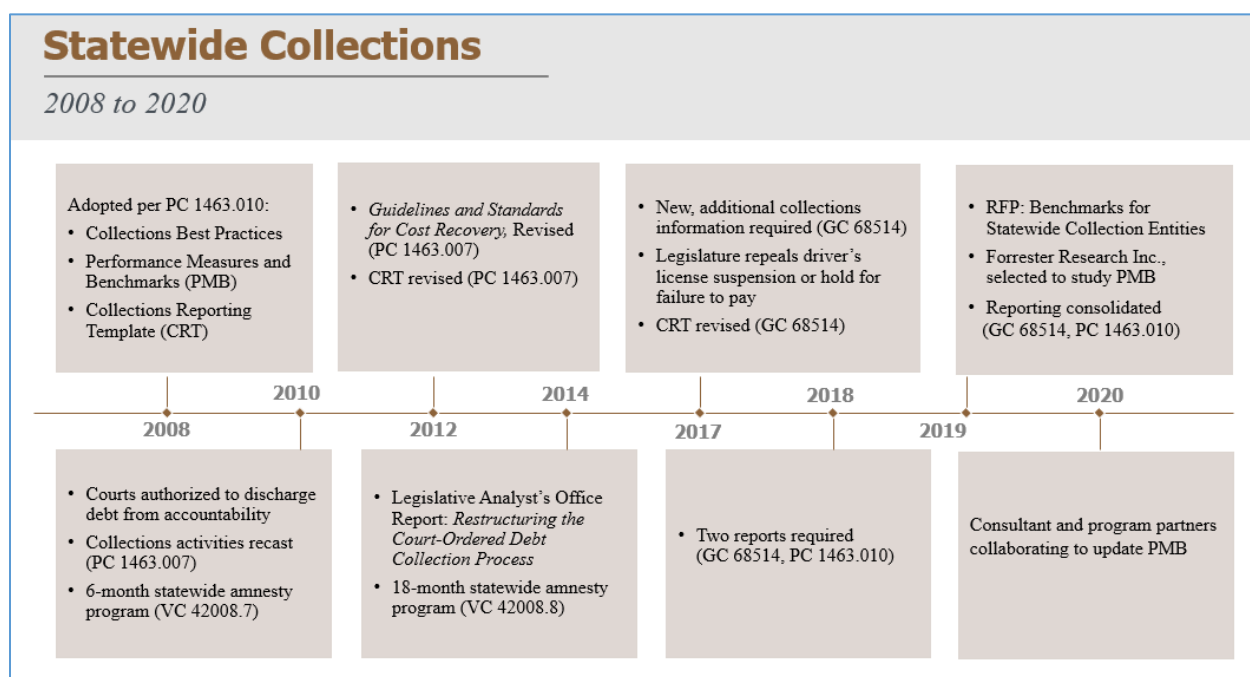
- (1) Total nondelinquent revenue collected and the number of cases associated with those collections.
- (2) Total delinquent revenue collected, and the number of cases associated with those collections, as reported by each superior court and county pursuant to Section 1463.010 of the Penal Code.
- (3) Total amount of fines and fees dismissed, discharged, or satisfied by means other than payment.
- (4) A description of the collection activities used pursuant to Section 1463.007 of the Penal Code.
- (5) The total amount collected per collection activity.
- (6) The total number of cases by collection activity and the total number of individuals associated with those cases.
- (7) Total administrative costs per collection activity.
- (8) The percentage of fines or fees that are defaulted on.
- (9) The extent to which each court or county is meeting the collections best practices and performance measures and benchmarks, developed pursuant to subdivision (c) of Section 1463.010 of the Penal Code, for its collection program.
- (10) Any changes necessary to improve the performance of collection programs statewide.

Additionally, Government Code section 68514(b) requires separate reporting of fines and fees assessed in a year before the current reporting year that had outstanding balances in the current reporting year. Finally, “to the extent a court or county cannot provide the information listed in subdivisions (a) and (b),” subdivision (c) requires the Judicial Council to provide notification to the Department of Finance (DOF) and the Joint Legislative Budget Committee (JLBC), including a plan for obtaining this information in the future. DOF may approve alternate metrics if a court or county does not have the required information.

To comply with this reporting requirement, the Collections Reporting Template (Attachment 2) was reformatted in 2017 to capture the required collections information by period. To ensure consistency in the data provided and to assist the courts and counties with the reporting process, a training session was developed and posted online for access by court and county personnel to use and learn from at their discretion. The recorded [CRT Training Presentation](#) highlights changes to the template workbook and provides detail on the type and level of information that should be reported in each section.

### ***Changes in Legislative Policy***

Since enactment of the Trial Court Funding Act of 1997 (Assem. Bill 233; Stats. 1997, ch. 850), courts and counties have been responsible for the collection of court-ordered debt. The timeline below highlights legislative and program changes intended to improve the performance of collections programs statewide:



For over a decade, the Legislature has been aware of, and responsive to, the impacts of outstanding court-ordered debt in California. In recent years, the Legislature has considered how to address the disproportionate impacts of fees, fines, and assessments on low-income and minority communities. Over the past 12 years, various approaches have been implemented, many focusing on an individual's ability to pay, which seek to recognize the high cost of tickets after add-ons, coupled with an understanding of the impacts of cumulative unpaid violations.

To address these issues, several mechanisms were implemented over the last decade to help individuals reduce their court-ordered debt. Specifically, the Legislature authorized two amnesty programs (2010 and 2014), eliminated the provisions that required courts to place a hold or suspension on a driver's license for failure to pay traffic violations, increased the awareness and

availability of community service in lieu of cash payments for fines, and encouraged courts to develop procedures to determine an individual's ability to pay.

In response, the Judicial Council implemented California Rules of Court that make it easier for individuals with outstanding court-ordered debt to appear in court to resolve their issues. For example [rule 4.335](#) requires that courts provide defendants with notice of their right to request an ability-to-pay determination. Also, the Judicial Council developed an online tool, [My Citations](#), that allows individuals in participating pilot jurisdictions to receive an ability-to-pay determination without needing to come into court. This online tool is available for traffic infraction violations in Fresno, San Francisco, Santa Clara, Shasta, Tulare, and Ventura Counties. The tool is scheduled to go live in Monterey County in January 2021.

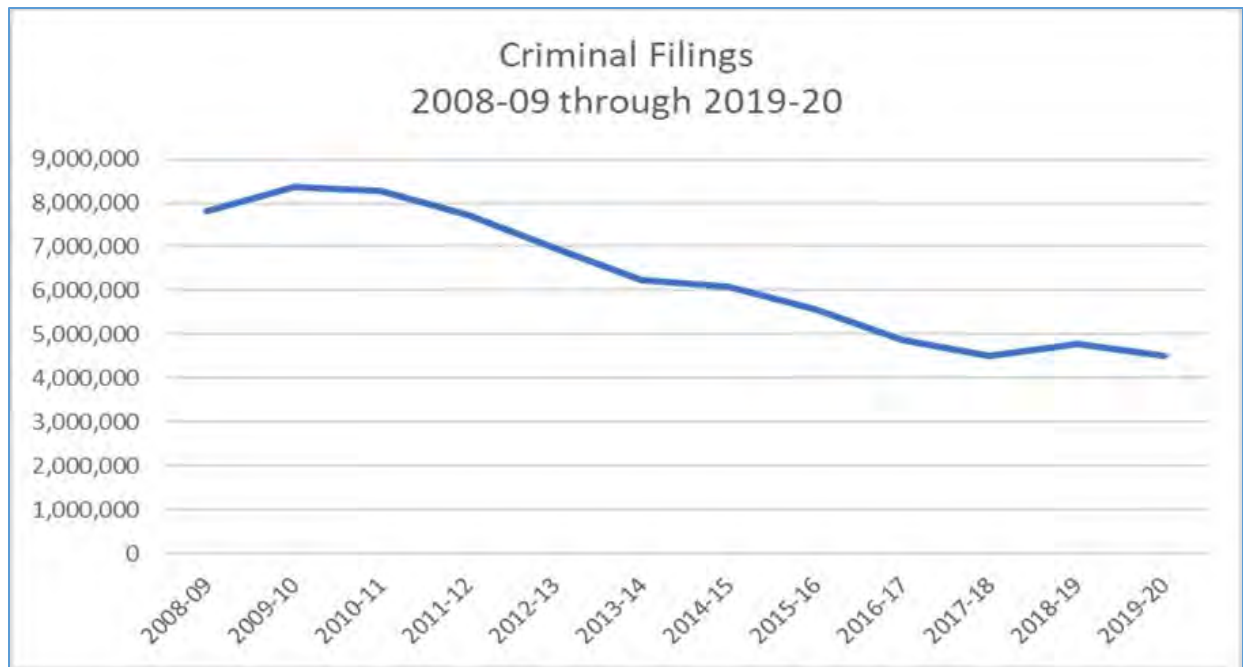
Finally, the court and county collections programs are increasingly utilizing discharge from accountability provisions enacted by the Legislature in the Government Code. These provisions were promulgated to ensure that uncollectible debt—that debt that is old, that is owed by persons who are deceased, or for whom the cost of locating them and collecting the debt significantly exceeds the value of the debt—is not carried over or included in subsequent-year beginning balances of outstanding debt. To assist court and county collections programs to better understand and utilize discharge where appropriate, the Judicial Council offers twice-yearly trainings and education on discharge and other collections-related matters through annual statewide training sessions and individualized technical support.

## Findings

For the 2019–20 fiscal year, a total of \$1.163 billion was collected from delinquent and nondelinquent accounts, a 17 percent reduction from 2018–19. The decline in revenue is attributable to economic strains resulting from the COVID-19 pandemic. Due to the pandemic, court and county collection efforts were limited, if not suspended, from mid-March to early June. Additionally, the Franchise Tax Board's (FTB) Court-Ordered Debt program suspended delinquent debt collections effective March 20 through July 15, 2020.

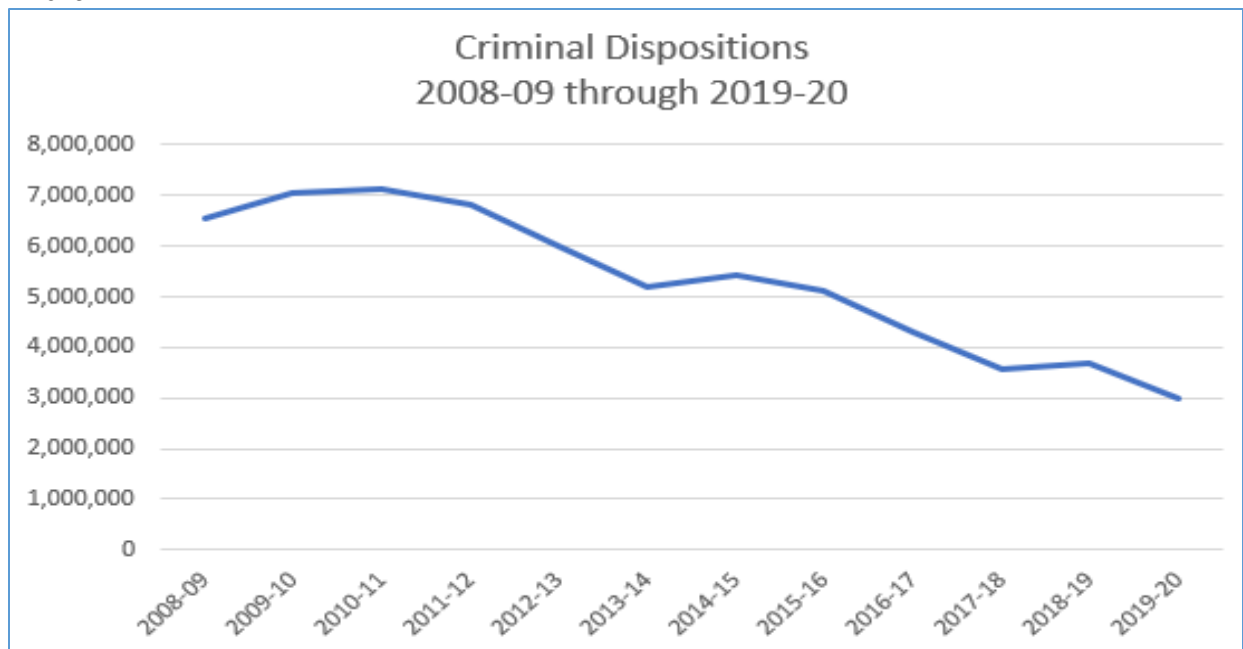
Another contributing factor to the reduction in collections revenue is the ongoing trend of reduced criminal filings. According to the [2020 Court Statistics Report](#), there has been a serious decline (over 42 percent) in criminal filings over the past 12 years. This is especially notable in the decline of traffic-related infractions and misdemeanors, which have declined almost 50 percent in the same time period. The chart below shows the decline in criminal filings: felonies, misdemeanors, and infractions, both traffic and nontraffic, from 2008–09 to 2019–20.

**Chart 1**



The number of adjudications or dispositions (see chart below) are also on a decline because judges have been given many new, expanded tools and authority to reduce or eliminate charges, including assignment of community service in lieu of payment. A final judgement, a dismissal of a case, and the sentencing of a criminal defendant are all examples of dispositions. Traffic-related adjudications are down 58 percent since 2010, as compared to filings which are down 50 percent.

**Chart 2**

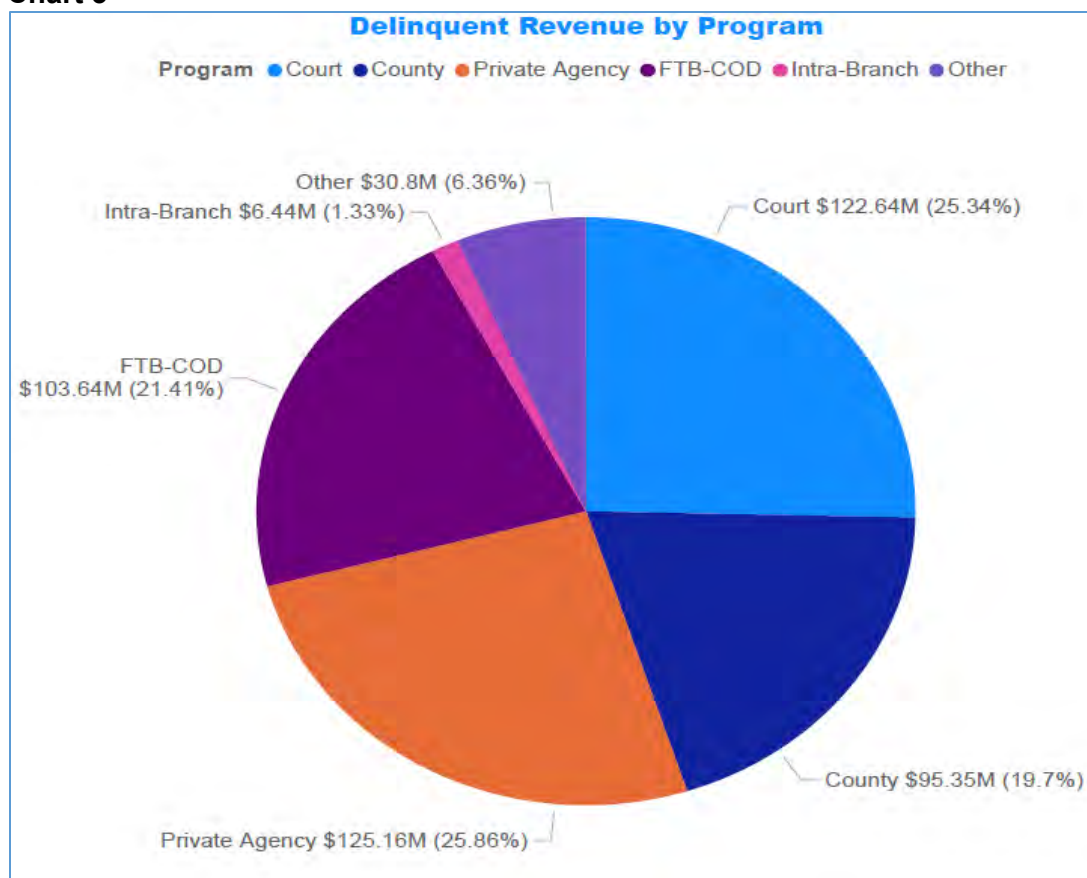


While the collection of nondelinquent (forthwith) payments—payments that are paid on time either in full or in monthly installments at the clerk’s window, via mail, over the phone, or online—is primarily a court responsibility, a variety of entities are responsible for the collection of delinquent court-ordered debt. Delinquent accounts include late payments, missed installment payments, and any other outstanding court-ordered debt that is past the payment due date. The various types of collections programs include:

- Court-operated programs in which the court collects its own court-ordered debt;
- County-operated programs that may collect court-ordered debt for the superior court in that county;
- Private vendors who contract with a county or court to perform their collections services;
- The Franchise Tax Board, which also contracts directly with a county or court; and
- Intra-branch collections services offered by two courts, the Superior Courts of Shasta and Ventura Counties, to other courts that wish to contract with them for that purpose.

Chart 3 depicts the total delinquent court-ordered debt collected in 2019–20, and the percentages collected by each of the collecting entities involved in the statewide collection of court-ordered debt. Amounts collected by the Franchise Tax Board’s Interagency Intercept Collection program and the Department of Motor Vehicles are reported together under “Other.”

**Chart 3**

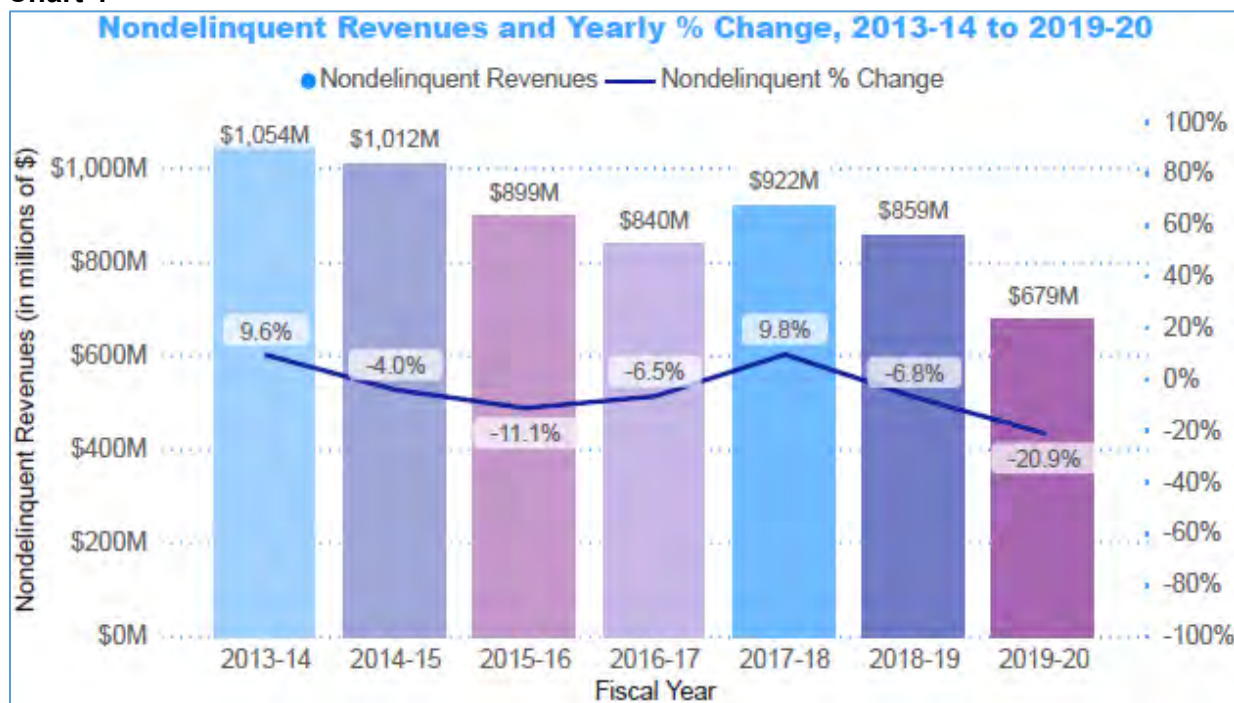


### ***Item 1—Nondelinquent Debt Collected (Forthwith Payments)***

Nondelinquent debt, also called forthwith payments, are those payments that are paid on time either in full or in monthly installments. For example, the individual who pays their speeding ticket in full on or before the payment due date has made a forthwith payment. An individual who comes to court and sets up an installment payment plan and makes timely payments is making forthwith (nondelinquent) payments.

As revenues from criminal fines and fees have been in decline, forthwith payments are following the trend. Revenues for nondelinquent accounts experienced a decline of 20.9 percent from \$859 million in 2018–19 to \$679 million in 2019–20, as reported by the participating collection entities. A total of \$579 million was collected from 1.1 million nondelinquent cases established in the current reporting period, and \$100 million was collected from 383,901 cases on payment plans referred or transferred in a prior year. Contributing to the reduction in collections includes increased access to ability-to-pay determinations and greater use of community service in lieu of cash payments for fines. The chart below shows available data on nondelinquent debt collections for the last seven years.

**Chart 4**

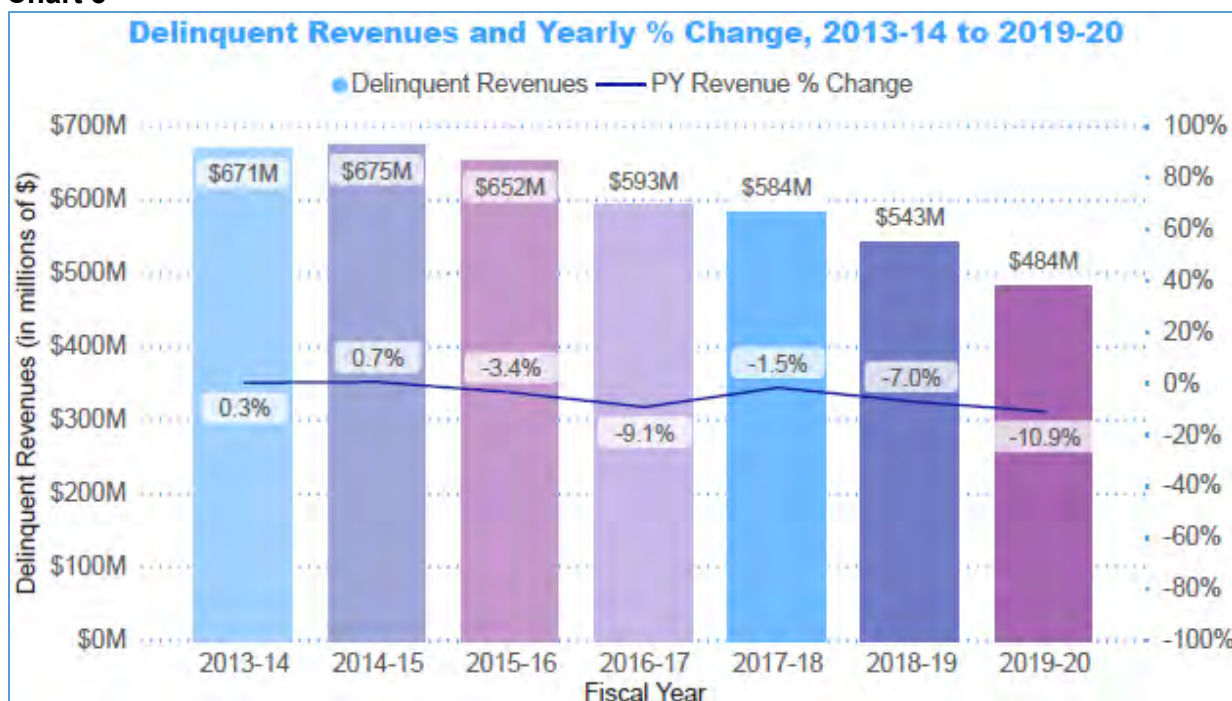


### ***Item 2—Delinquent Court-Ordered Debt Collected***

Delinquent accounts include late payments, missed installment payments, and any other outstanding court-ordered debt that is past the payment due date. Court and county collections programs have been reporting to the Legislature the amount of delinquent debt collected since the amendments, in 2007, to Penal Code section 1463.010. Since reporting began in 2008–09, a

cumulative total of \$7.4 billion in delinquent court-ordered debt has been collected by court and county collections programs. For 2019–20, the amount of delinquent debt collected was \$484 million, a reduction of 10.9 percent from the \$543 million collected in 2018–19. Of the total amount, \$201 million was collected from 1.6 million delinquent cases established in the current reporting period, and \$283 million was collected from 31.4 million delinquent cases referred or transferred in a prior year.

**Chart 5**

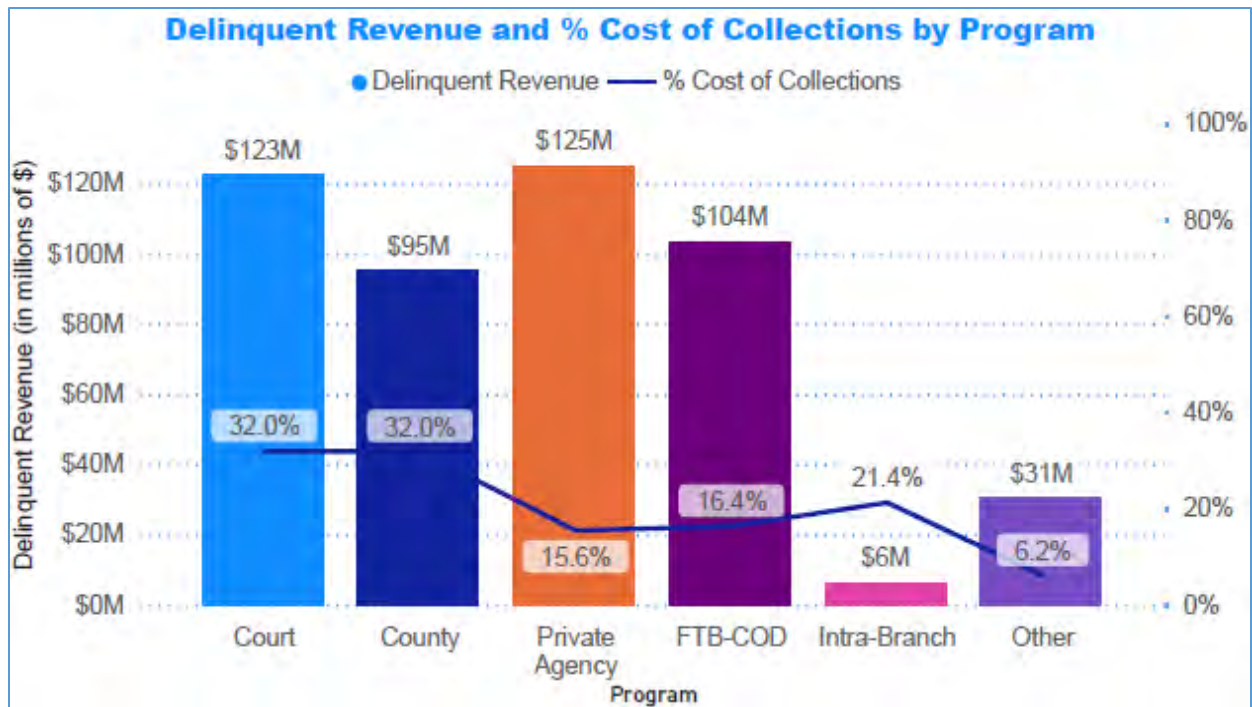


### ***Collections Operating Costs***

As authorized under Penal Code section 1463.007, a court or county may recover the costs of operating a comprehensive collections program for the collection of delinquent court-ordered debt. Most costs associated with collections may be recovered from delinquent court-ordered fines, fees, forfeitures, penalties, and assessments imposed on infraction, misdemeanor, and felony cases, before revenues are distributed pursuant to the State Controller’s Office [Trial Court Revenue Distribution Guidelines](#).

Chart 6 below shows court-ordered debt collected and program administrative costs of collections for each entity involved in the collection of court-ordered debt in 2019–20. The total gross amount collected by each entity is shown in dollars; program costs are shown as percentages. For example, the courts collected a total of \$123 million, of which 32 percent was used to offset program operating costs. Notable variances in private vendor operating costs—as compared to the intra-branch collections and other programs—represent economies of scale and other program-specific factors.

**Chart 6**

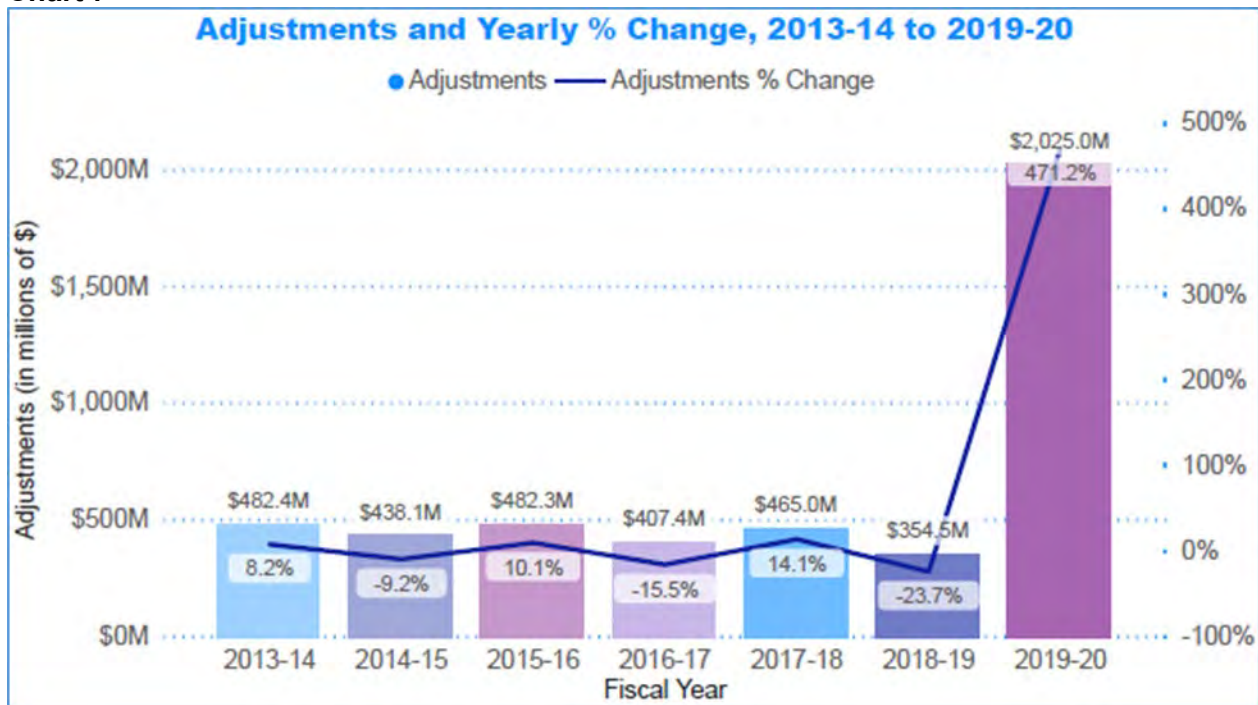


**Item 3—Adjustments: Debt Satisfied by Means Other than Payment**

The Legislature has enacted, and the courts have implemented, strategies to reduce the burdens associated with the high cost of court-ordered debt. Implementation of these strategies has not reduced the amount of court-ordered debt owed and has increased the number of cases satisfied or resolved by means other than payment; these are called adjustments. An adjustment is defined as any change in the total amount of debt due after the initial determination of the outstanding delinquent debt amount, including suspension or dismissal of all or a portion of a bail or fine amount, ability-to-pay determinations, and alternative payments such as community service in lieu of cash payment for fines.

For 2019–20, a total of \$2.025 billion in delinquent debt was adjusted: \$61.7 million was adjusted in the current period, and an estimated \$1.963 billion was adjusted from all accounts established in a prior year. Two collections programs are responsible for \$1.8 billion or 88 percent of the total adjustments. Based on available data, the chart below shows adjustments for the last seven reporting periods.

Chart 7



In 2015, the Legislature implemented an 18-month amnesty program from October 1, 2015, through April 3, 2017, to help individuals reduce the burden of accumulated debt. That program had the effect of being a statutory adjustment program: in other words, the adjustments reflected in the chart above are in addition to the reductions that were reported upon the completion of that amnesty program. For details, see the [18-Month Statewide Infraction Amnesty Program Report](#) (Aug. 2017).

### ***Item 3—Uncollectible Debt: Discharge from Accountability***

It is important to distinguish between delinquent court-ordered debt that is collectible, in other words, debt for which reasonable efforts and recourse may result in it being paid, and debt that is not likely to be collected, perhaps because of the age of the debt or its amount. Enhanced collections programs are authorized pursuant to [Government Code sections 25257 through 25259.95](#) to discharge delinquent debt from accountability if certain statutory provisions are met. Specifically, debt may be discharged if the balance is too small to justify the cost of collections or the likelihood of collection does not warrant the expense involved. Before the discharge of outstanding balances can be ordered, the responsible collecting entity must determine the following:

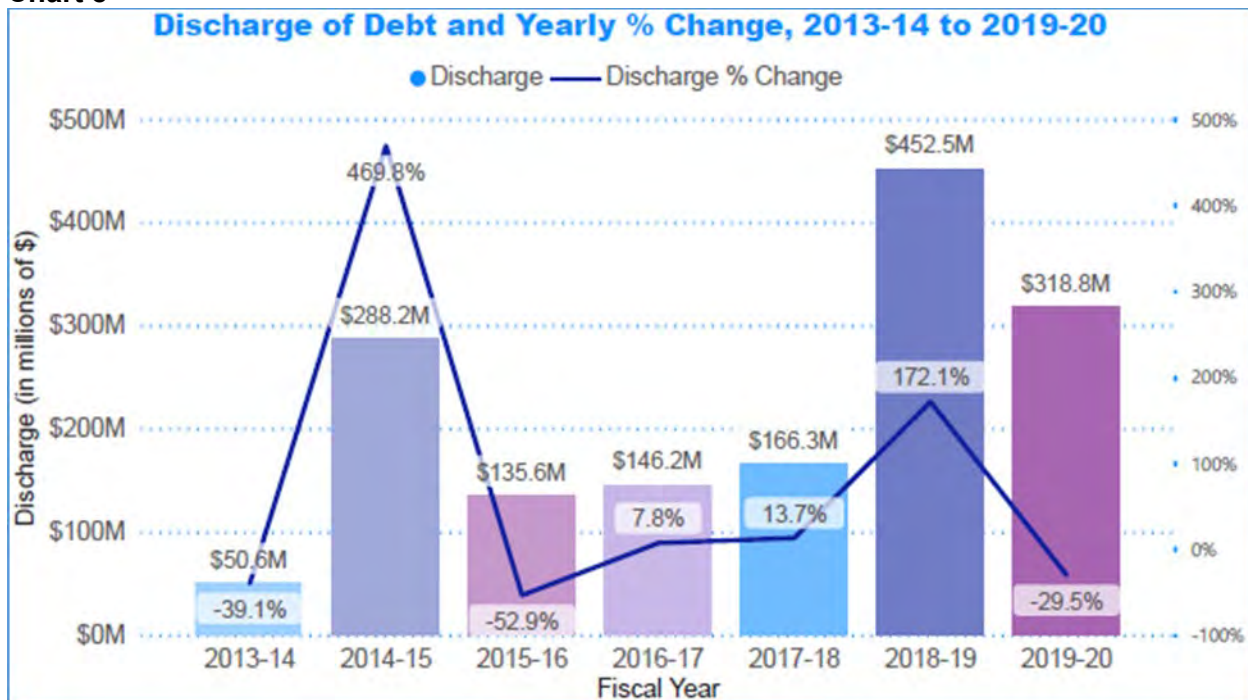
- Have all the required reasonable collection efforts, including those under Penal Code section 1463.007, been performed?
- Is the debtor deceased, without assets, and a copy of the death certificate submitted to the collecting entity?

- Have at least 5 years elapsed for infractions, and at least 10 years for misdemeanors and felonies, from the date the debt became delinquent?

In 2019–20, 17 of the 58 court and county collections programs discharged \$319 million, which represents a 29.5 percent decrease from the \$452 million discharged in 2018–19. A total of \$33 million was discharged from accounts established in the current reporting period, and \$286 million was discharged from accounts referred or transferred in a prior year. The decrease in the amount discharged may be attributed to the impact of the COVID-19 pandemic on collection efforts and practices. The Judicial Council continues to provide ongoing education regarding discharge to collections staff and managers. As an interesting aside, staff from the Inyo and Riverside courts recorded their programs’ experiences with the discharge process to share with their program partners. This and other recorded presentations are available online at <https://www.courts.ca.gov/revenue-distribution.htm>.

Chart 8 shows the value of the statewide outstanding balance discharged by 40 of the 58 programs in the past seven fiscal years, a total of \$1.6 billion, based on available data. The 18 programs that have not implemented a discharge process have a combined outstanding balance of \$2.8 billion, or 32.2 percent of the \$8.6 billion statewide outstanding balance. (Data on the amount of debt that was discharged prior to 2012–13 is unavailable since it was included in the amount of debt adjusted, as described above.)

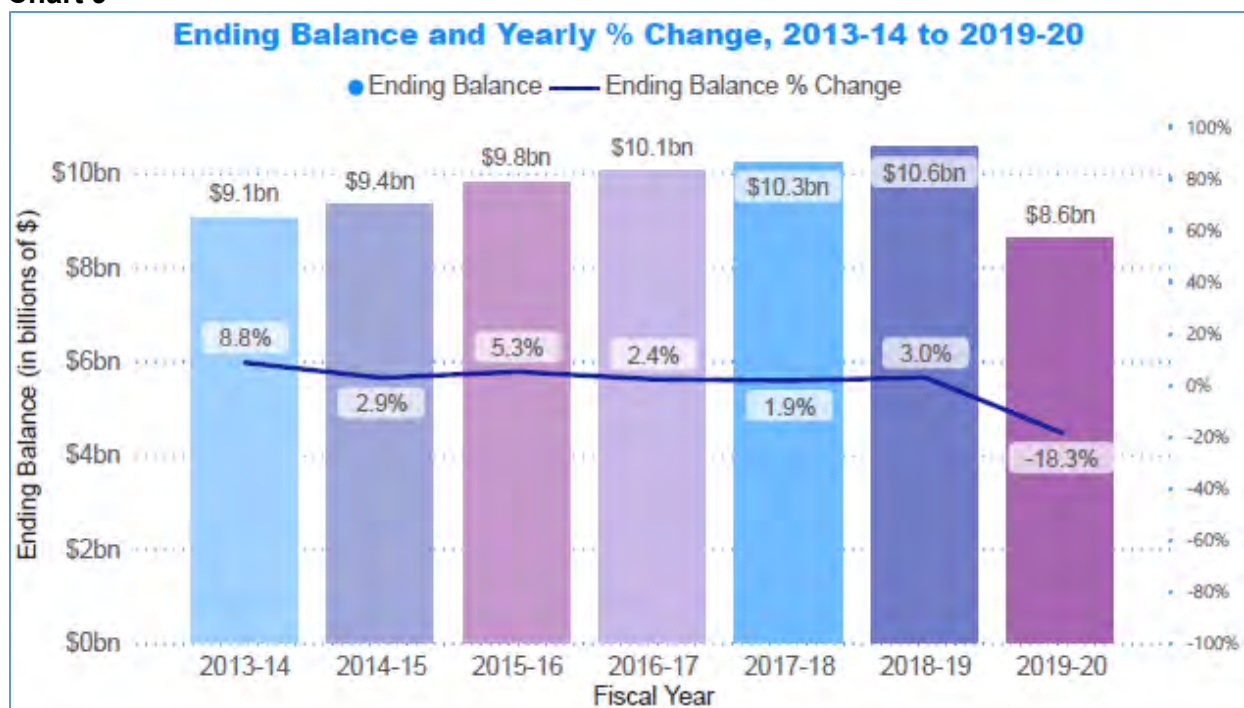
**Chart 8**



It is important to point out that discharge from accountability is an accounting provision. In other words, when debt is discharged, the collections program is no longer obligated to actively pursue

the debt. However, the discharge does not relieve the individual from their responsibility to pay the debt. All debt discharged is owed; individuals remain liable for payment of their debts. Discharged (uncollectible) court-ordered debt is an important part of the calculation of outstanding court-ordered debt. From 2008–09 to 2018–19, the outstanding balance of uncollected court-ordered debt increased from \$5.26 billion to over \$10.6 billion. Outstanding uncollected debt grew significantly each year, most likely because discharge provisions were not being fully utilized by courts and counties as more court-ordered debt became delinquent. As a result of improved discharge practices, and greater use of and familiarity with discharge provisions, the collections programs discharged \$319 million in 2019–20. This discharge amount, combined with approximately \$2.0 billion in adjustments referenced above, decreased the amount of outstanding debt by 18.3 percent from the prior year. Chart 9 shows statewide ending balance and the year-over-year percentage change for the past seven years:

**Chart 9**



#### ***Item 4—Description of Collections Activities Used***

Pursuant to statute, and to incentivize the utilization of comprehensive strategies for collecting delinquent debt, court and county programs may recover the costs of operating a comprehensive collections program. As required by Penal Code section 1463.007, to be eligible to recover their costs, the programs must use at least 10 of 16 authorized activities—or tools—designed to enhance collection efforts. As of 2012, and each year thereafter, all 58 programs meet the minimum number of activities required to recover operating costs (utilizing a minimum of 10 of 16 specified activities). Each program reports which collections activities it uses by checking the box on the Contact and Other Information worksheet of the CRT.

### ***Items 5 to 7—Revenue, Number of Cases, and Costs per Collection Activity***

Collections programs have not always been required to report the type or level of information currently required by Government Code section 68514. As a result, case management, accounting, and collections systems, in some cases, are not configured to track the amount of revenue collected, the number of cases, and the costs associated with those revenues by activity. Programs have resorted to developing different methods to report this required data. For example, programs are splitting operating costs between two or more activities, or reporting lump sums under one activity. Disparate case management and accounting systems continue to limit the type and scope of information that can be obtained from the individual collections programs. The collections programs find it challenging to precisely report this information because programs commonly engage multiple activities simultaneously, making it difficult to determine which of the 16 activities compelled an individual to make a payment.

There was a cumulative total of 5,577,186 collections activities engaged to collect \$424.4 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. Hence, the 5,577,186 collections activities utilized reflect far fewer actual delinquent accounts. The total administrative cost of \$77.0 million represents the use of all 16 activities. Details for each program’s total revenue collected, the number of cases, and the administrative costs per collections activity can be found in Attachment 1.

### ***Item 8—Percentage of Fines or Fees That are Defaulted On***

Unfortunately, not all court-ordered debt is paid. And, sometimes individuals enter installment payment plans or agreements to pay, but then cannot or do not follow through. These accounts are defaulted on. For the purpose of meeting the reporting requirement, court-ordered debt is considered defaulted on if payment(s) are not received as promised on an installment agreement. If installment payment(s) are not received as promised or the payment plan is not reinstated at the end of the fiscal year, the original case value and unpaid balance are used to calculate the default rate. The percentage of fines and fees defaulted on for the current reporting period is 30 percent and 21 percent for the prior years.

### ***Item 9—Collections Best Practices***

The *Judicial Council–Approved Collections Best Practices* were adopted in 2008, with subsequent revisions made in 2011 and in 2018 (Attachment 3). The best practices identify a variety of strategies designed to improve the collection of delinquent court-ordered debt. For example, best practices include permitting courts to finalize judgments when violators do not appear in court after repeated notices, utilizing Franchise Tax Board’s collections programs, and contracting for the services of third-party collections vendors. Statewide collections programs are encouraged to follow as many best practices as possible to enhance collections efforts, resolve accounts in a timely manner, and increase revenue collections.

In 2019–20, of the 58 collections programs, 52 met 20 or more of the 25 best practices and 34 programs were in the 90th percentile, meeting 23, 24, or all 25 of the best practices, which

represents an increase from 31 in 2018-19. Collections programs are not required to meet a specified number of best practices, though courts and counties continue to implement recommended best practices to improve collections.

### ***Item 9—Performance Measures and Benchmarks***

In 2008–09, performance measures and benchmarks were developed to evaluate the effectiveness of collections programs statewide. A benchmark represents the minimum standard of performance that should be achievable by each collections program. The Judicial Council adopted two measures—the Gross Recovery Rate and the Success Rate—to provide baselines from which to measure and compare each program’s progress from year to year, and for analyzing statewide programs. In 2017, the separation of data by current and prior periods, a change that was required pursuant to Government Code section 68514, substantially impacted the performance measures and the corresponding benchmarks. Changes to the reporting requirements prompted the reevaluation of the established performance measures and benchmarks (see Attachment 4).

In June 2019, the Judicial Council contracted with a consulting firm, Forrester Research Inc., to align existing measures and benchmarks with Government Code section 68514 reporting requirements. The measures and benchmarks had not been revisited since they were established in 2008. The consultant’s two-year alignment project is currently underway, in collaboration with program partners.

### ***Item 10—Improving Statewide Collections and Distribution of Court-Ordered Debt***

The Judicial Council, in collaboration with the California State Association of Counties and the State Controller’s Office, is focused on continued improvements in the collection and distribution of court-ordered debt. Specific efforts and accomplishments during this reporting period that focused on improving statewide collections and distribution include:

- Offering annual statewide training programs on the distribution of revenues in collaboration with the State Controller’s Office, the Franchise Tax Board, and the Judicial Council’s Governmental Affairs and Legal Services offices. A recorded PowerPoint session was offered in December 2019 to provide updates on new laws affecting traffic, criminal fines, and fees. Due to the COVID-19 pandemic, regularly scheduled in-person sessions in southern and northern California locations were canceled. Recorded sessions, which included new topics such as how to complete the 50/50 MOE Excess Revenue Form and the California Legislative Cycle, were developed and are available [online](#) for viewing.
- Continuing outreach to court and county staff to provide immediate notification and updates of legislation impacting collection and distribution efforts.

- Maintaining and strengthening relationships and partnerships with collections stakeholders such as the State Controller’s Office, the California State Association of Counties, the California Revenue Officers Association, and the Franchise Tax Board.
- Maintaining peer-to-peer information sharing and problem resolution opportunities, including both a collections listserve and a revenue distribution listserve. These listserves are open to all court and county partners who work in court-ordered debt collections and revenue distribution. These listserves provide opportunities to collaborate and share knowledge regarding the collection of nondelinquent and delinquent court-ordered debt, as well as local and state distribution of the monies collected.

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

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

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

- **California Franchise Tax Board (FTB) services.** FTB offers two programs, as follows:
  - Court-Ordered Debt (FTB COD) program—This program offers a variety of collections services, including wage garnishment, bank levies, and seizure of real and personal property or other assets to satisfy payment of delinquent debt.  
[www.ftb.ca.gov/pay/collections/court-ordered-debt/index.html](http://www.ftb.ca.gov/pay/collections/court-ordered-debt/index.html).
  - Interagency Intercept Collection (FTB IIC) program—This program literally intercepts California tax returns and, where applicable, lottery winnings, and applies these dollars to the amounts of court-ordered debt owed.  
[www.ftb.ca.gov/pay/collections/interagency-intercept/index.html](http://www.ftb.ca.gov/pay/collections/interagency-intercept/index.html).
- **Intra-branch collections services.** This is when a court or county provides collections services to another court or county collections program under a written memorandum of understanding. The Superior Courts of Shasta and Ventura Counties currently provide collections services to a total of nine other superior courts; five courts and four courts, respectively.
- **Private, third-party vendors.** There are currently 13 private companies that provide collection services to the courts and counties. Those companies were vetted through a competitive process and awarded statewide master agreements by the Judicial Council in January 2019. Individual courts and counties may then select their preferred vendor(s)

and independently negotiate and contract with them. Programs with a high volume of delinquent accounts may elect to use multiple vendors. Collections commission rates vary. Fifty-two of the 58 collections programs used at least one private vendor during the reporting period, which represents a decrease from 53 last year. For a list of statewide master agreements, refer to [www.courts.ca.gov/procurementservices.htm](http://www.courts.ca.gov/procurementservices.htm).

## **Conclusion**

In 2019–20, a total of \$1.163 billion in court-ordered debt was collected by court and county collections programs from nondelinquent and delinquent accounts, representing a 17 percent decrease from the previous year. This decline in revenues over the prior fiscal year is primarily due to the COVID-19 pandemic and subsequent recession. Due to the COVID-19 crisis, statewide collection efforts were suspended or limited. Other contributing factors reported by collections programs include high unemployment rates and increased requests for alternative sentences. The implementation and increased use of programs such as ability-to-pay determinations, community service, and time served in lieu of payment resulted in approximately \$2.0 billion in court-ordered debt resolved by means other than actual payment.

The courts and counties strive to improve their performance by following the recommended best practices, implementing additional collections tools, and streamlining their collections operations. Due to the COVID-19 pandemic, Tyler Technologies (Odyssey) and other case management system vendors (CUBS and Vision) suspended projects aimed at developing reports to extract collections information at the level and detail required by Government Code section 68514. The programs have reported available collections information to the extent that the data could be extracted from their case management and accounting systems.

Over the 12 years that the state has been actively gathering data on court-ordered debt, court and county programs have reported a total of \$18.8 billion in court-ordered debt collected, from delinquent and nondelinquent accounts. In addition, over the eight years that adjustments have been tracked separately from discharge, a total of \$5.1 billion has been satisfied by means other than payment through a court-ordered waiver, dismissal, or alternative sentence.

## **Attachments**

1. Statewide Collection of Court-Ordered Debt for 2019–20: Individual Court and County Collections Program Summary Reports
2. Collections Reporting Template
3. *Judicial Council–Approved Collections Best Practices*
4. Collections Performance Measures and Benchmarks

## **Attachment 1:**

Summary of Collections Reporting Template 2019–20  
by Program

# **Alameda Court and County 2019–20 Summary**

**County Population: 1,670,834**

**Authorized Judges/Commissioners: 73/10.0**

## **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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets all 25 of the recommended collections best practices. (see Attachment 3); and
- Engages 16 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

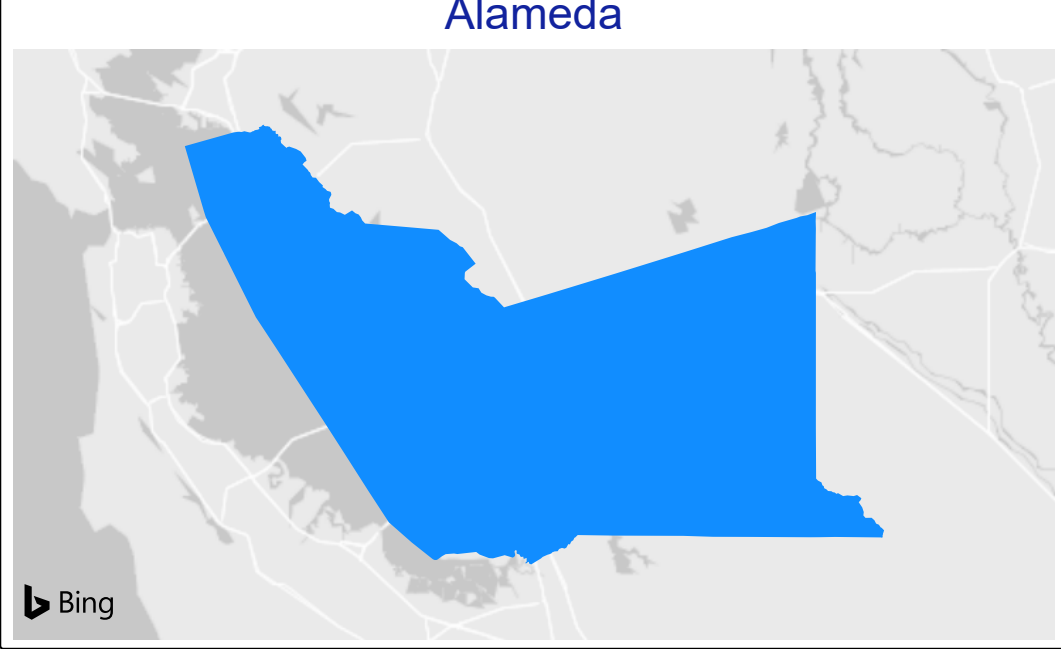
## **Performance**

According to the Alameda collections program, this year brought many changes due to COVID-19 pandemic. As a result of the crisis, most collections efforts were suspended for various periods beginning in March 2020. The Gross Recovery Rate (GRR) increased from 16 percent to 27 percent and the Success Rate (SR) increased from 10 percent to 24 percent for the current period. The increase in recovery rates is likely a result of multiple factors, but not limited to the increase in the amount collected by the Franchise Tax Board (FTB) and change to a new private collection agency. The GRR decreased from 38 percent to 11 percent, and the SR decreased from 10 percent to 9 percent from the prior period. The decrease occurred because discharge from accountability was not performed during this reporting period.

Delinquent traffic collections are handled by a private vendor while delinquent criminal collections are handled by the county. Both in turn refer cases to both FTB collections programs. The data submitted by the private collection agency does not reflect the ending balances from last year due to the change in private vendors. During the transfer of accounts, duplicate and inaccurate information was identified and corrected.

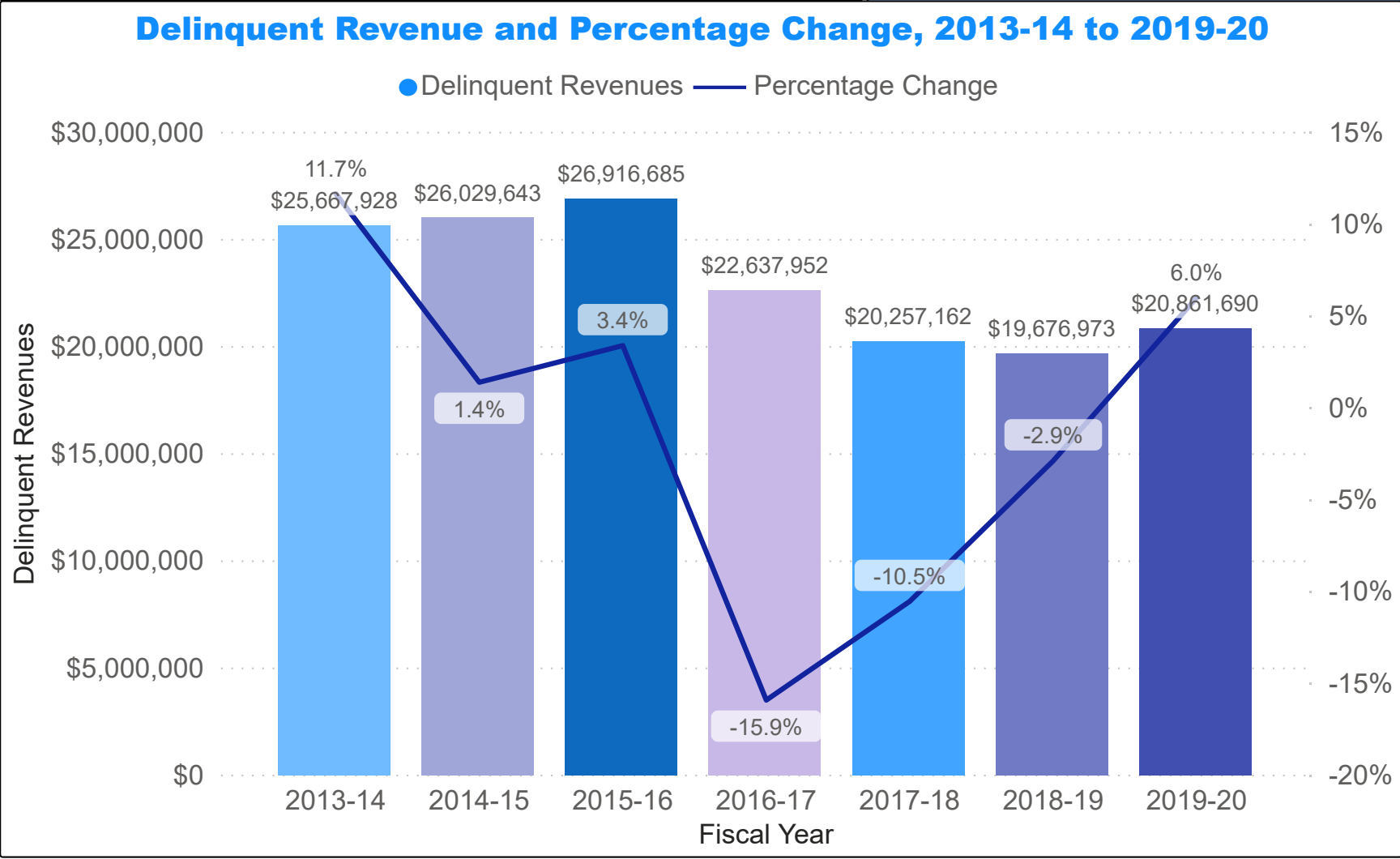
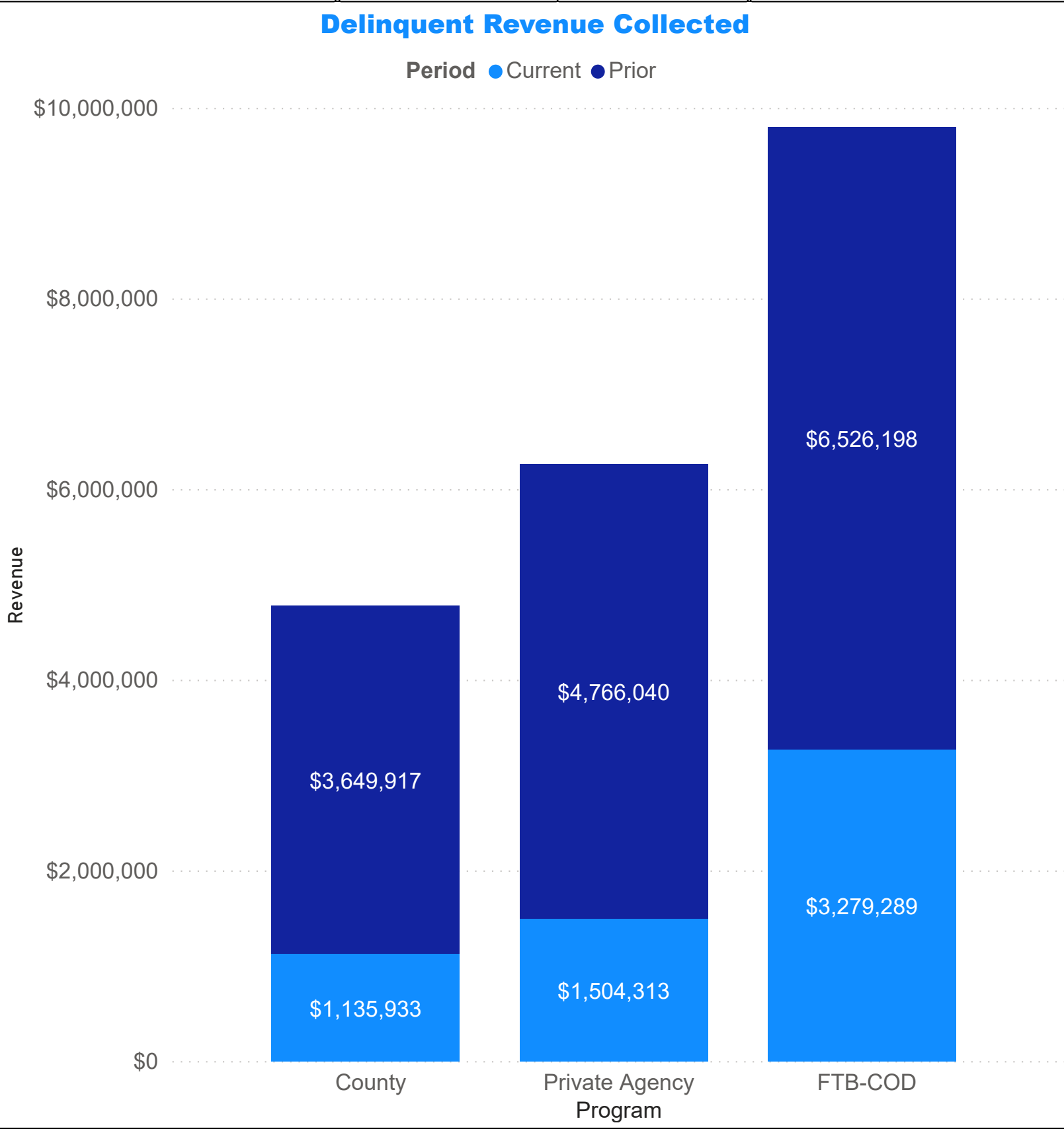
The court will continue to work in collaboration with the various collections programs to ensure continuity of the data reported in the Collections Reporting Template (CRT). Each agency uses different tools for storing data and different methods for interpreting and accessing the data, so the task of completing the CRT is not without challenges. The court will continue attempts to improve the quality of data reported and encourage all participating agencies to contribute to the effort.

Select Program	Non-Delinquent Collections	Delinquent Collections	Adjustments	Discharge	Outstanding Balance
Alameda	\$32,432,322	\$20,861,690	\$6,016,790	\$0	\$178,261,035



Benchmarks		
Period	GRR	Success Rate
▲ Current	27%	24%
Prior	11%	9%
Combined	13%	10%

Average Default Rate	
Period	Default Rate
▲ Current	45%
Prior	24%
Combined	30%



Select Program

Alameda

▼

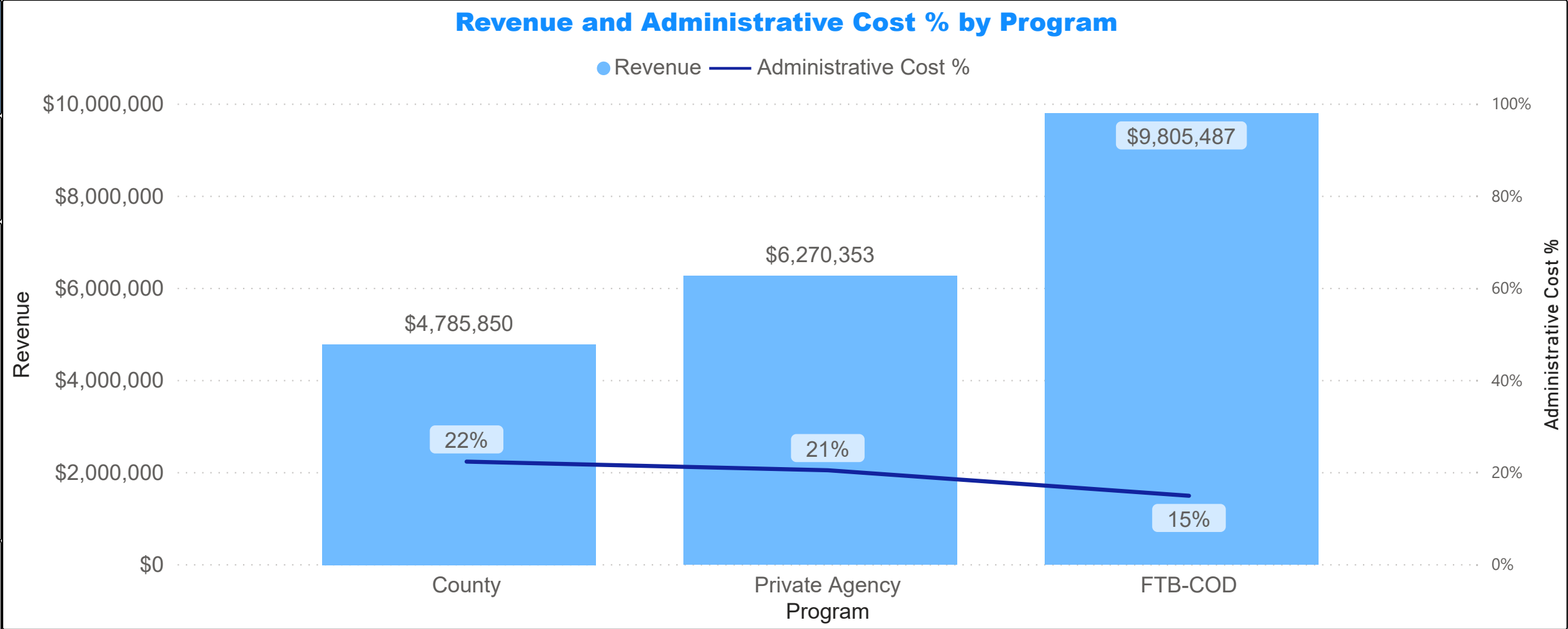
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
County	\$1,135,933	\$3,649,917	\$4,785,850
Private Agency	\$1,504,313	\$4,766,040	\$6,270,353
FTB-COD	\$3,279,289	\$6,526,198	\$9,805,487
Total	\$5,919,535	\$14,942,155	\$20,861,690

Administrative Cost of Collections			
Program▲	Current	Prior	Total
County	(\$193,397)	(\$879,251)	(\$1,072,648)
Private Agency	(\$203,304)	(\$1,084,393)	(\$1,287,697)
FTB-COD	(\$491,893)	(\$978,929)	(\$1,470,822)
Total	(\$888,594)	(\$2,942,573)	(\$3,831,167)

Administrative Cost %			
Program▲	Current	Prior	Combined
County	17%	24%	22%
Private Agency	14%	23%	21%
FTB-COD	15%	15%	15%



Collections Activity			
Category▼	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$8,207,035	27,047	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$6,532,192	19,640	\$0
Skip Tracing	\$124,912	5,942	\$0
Private Debt Collectors	\$6,270,353	227,339	(\$1,287,697)
Lobby/Counter	\$0	286,018	\$0
FTB-IIC (Interagency Collection Program)	\$3,920,084	68,573	(\$1,072,648)
FTB-COD (Court-Ordered Debt Program)	\$9,805,487	179,645	(\$1,470,822)
Driver's License Hold/Suspension	\$799,800	10,604	\$0
Total	\$35,659,863	824,808	(\$3,831,167)

Cases Established/Referred			
Program▲	Current	Prior	Total
County	6,589	50,747	57,336
Private Agency	28,498	283,989	312,487
FTB-COD	27,105	82,825	109,930
Total	62,192	417,561	479,753

Cases with Payments			
Program	Current	Prior	Total
County	2,009	13,510	15,519
Private Agency	3,838	40,823	44,661
FTB-COD	63,410	113,200	176,610
Total	69,257	167,533	236,790

## **Alpine Court and County 2019–20 Summary**

**County Population: 1,142**

**Authorized Judges/Commissioners: 2/0.3**

### **Program Overview**

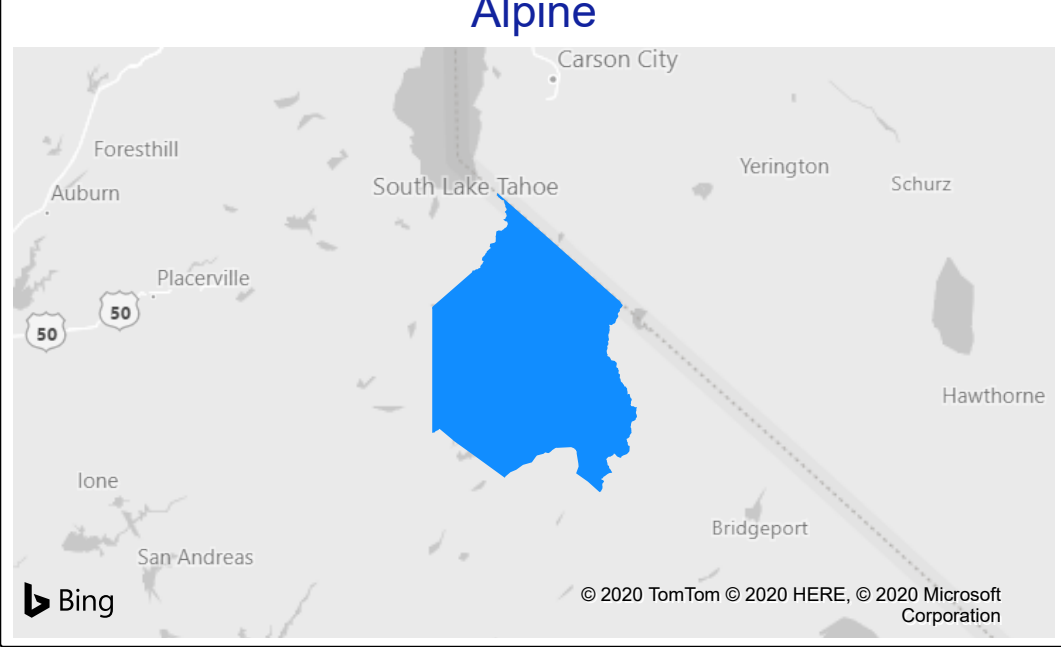
The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Alpine County and the County of Alpine. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 21 of the 25 recommended collections best practices. The following best practices are currently not being met: 7, 8, 9, and 21 (see Attachment 3); and
- Engages 12 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

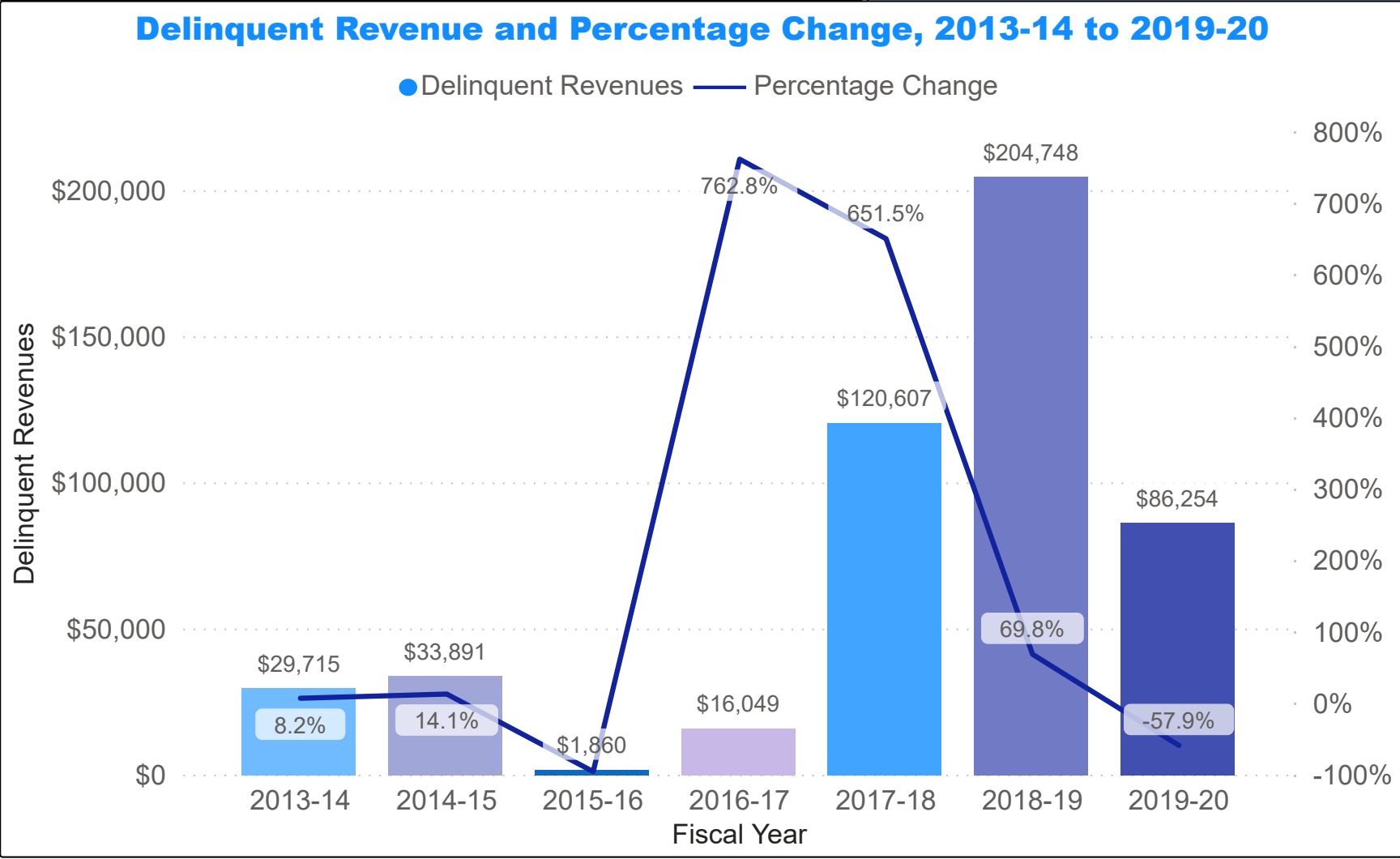
According to the Alpine collections program, both the Gross Recovery and Success Rates dropped for current period and prior periods due to the COVID-19 pandemic. Collection efforts were suspended during that time. In addition, there was a discrepancy in how numbers were reported in the previous year's report; this year's report reflects the adjusted number.

Select Program	Non-Delinquent Collections	Delinquent Collections	Adjustments	Discharge	Outstanding Balance
Alpine	\$273,366	\$86,254	\$8,820	\$0	\$724,809



Benchmarks		
Period	GRR	Success Rate
▲ Current	43%	39%
Prior	6%	6%
Combined	12%	11%

Average Default Rate	
Period	Default Rate
▲ Current	43%
Prior	7%
Combined	9%



Select Program

Alpine

▼

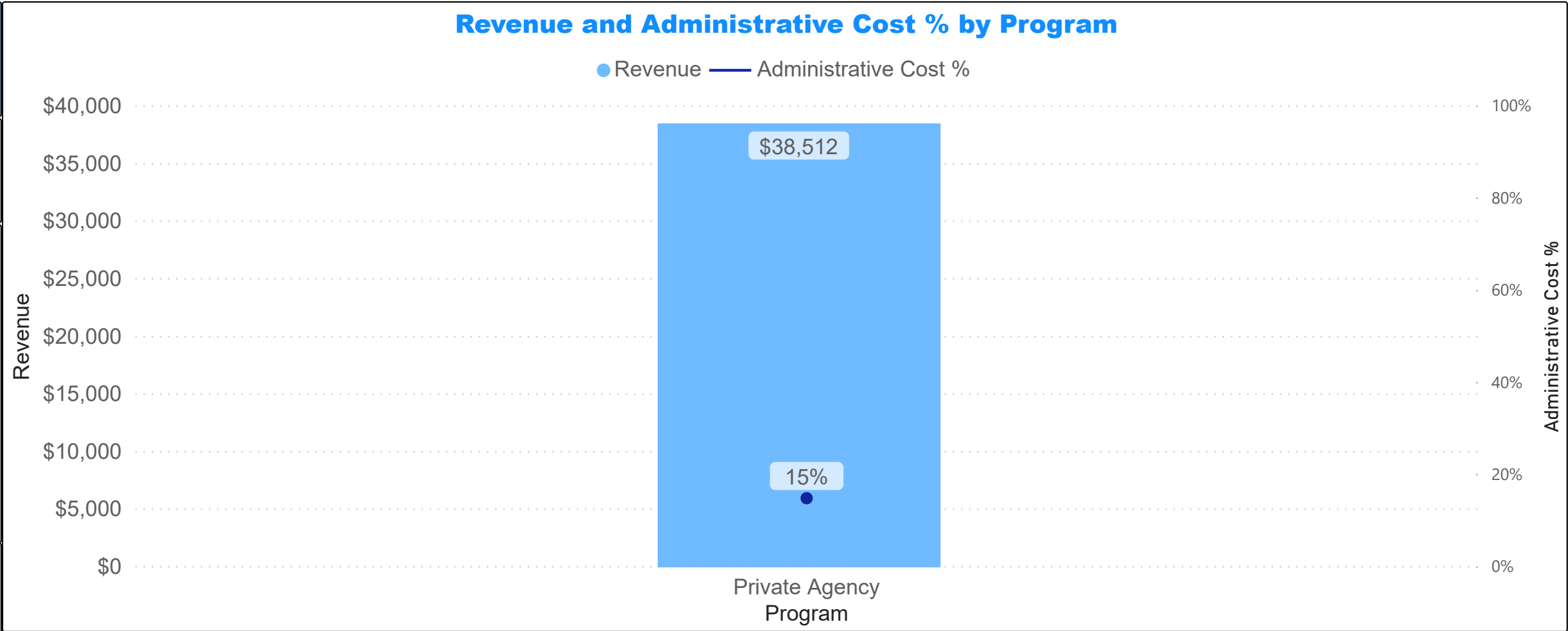
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$38,153	\$9,589	\$47,742
Private Agency	\$8,438	\$30,074	\$38,512
Total	\$46,591	\$39,663	\$86,254

Administrative Cost of Collections			
Program	Current	Prior	Total
Private Agency	(\$1,257)	(\$4,481)	(\$5,738)
Total	(\$1,257)	(\$4,481)	(\$5,738)

Administrative Cost %			
Program	Current	Prior	Combined
Private Agency	15%	15%	15%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	0	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$38,512	0	(\$5,738)
Lobby/Counter	\$47,742	15	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$0	0	\$0
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$86,254	15	(\$5,738)

Cases Established/Referred			
Program	Current	Prior	Total
Court	168	294	462
Private Agency	83	395	478
Other		306	306
Total	251	995	1,246

Cases with Payments			
Program	Current	Prior	Total
Court	123	27	150
Private Agency	15	42	57
Total	138	69	207

## **Amador Court and County 2019–20 Summary**

**County Population: 37,676**

**Authorized Judges/Commissioners: 2/1.0**

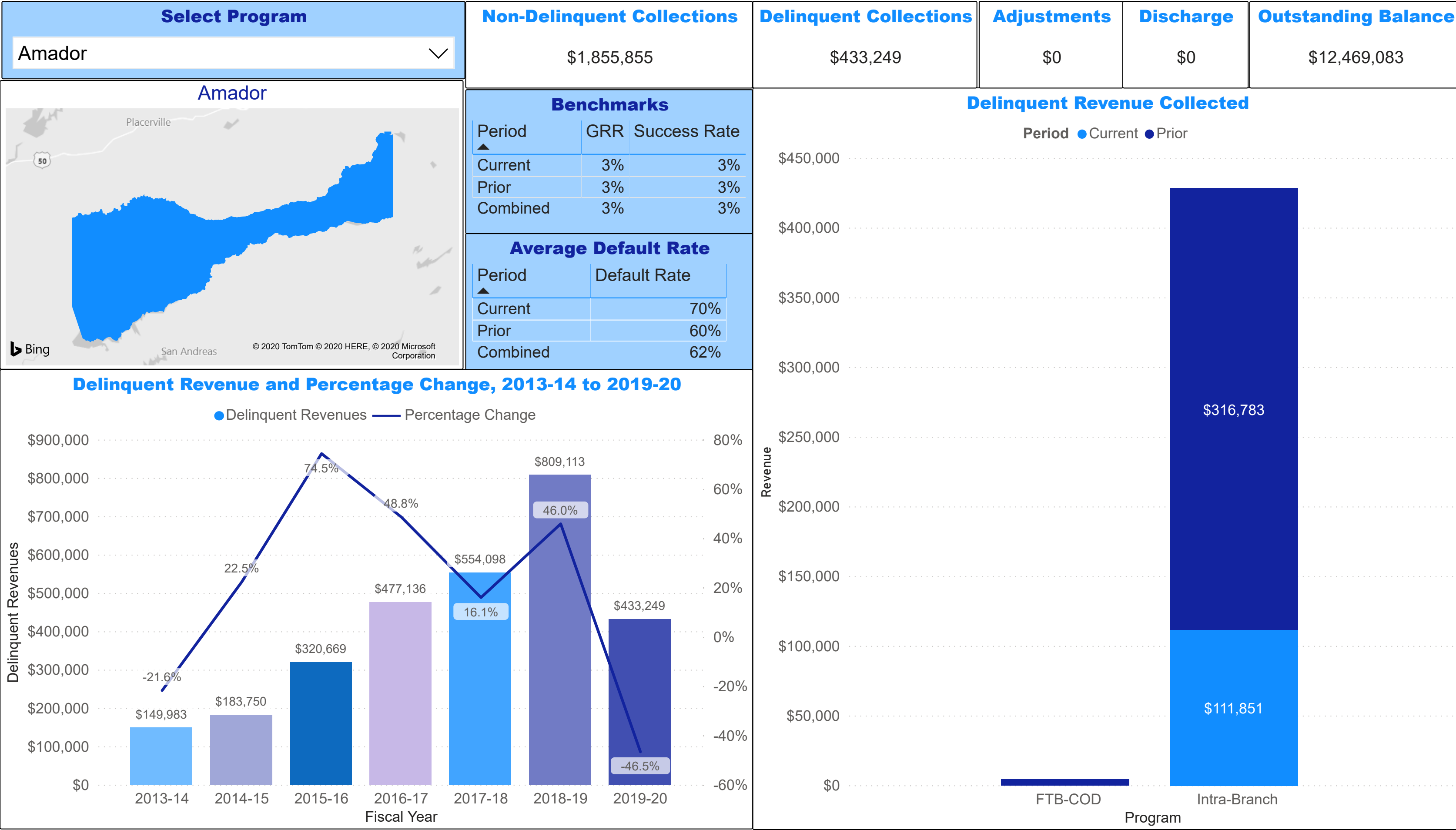
### **Program Overview**

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Amador County and the County of Amador. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 24 of the 25 recommended collections best practices. The following best practice is currently not being met: 10 (see Attachment 3); and
- Engages in 12 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#)

### **Performance**

According to the Amador collections program, the Gross Recovery Rate decreased in 2019–20 due to the COVID-19 pandemic. The program's intrabranch collections services provider, (Ventura Superior Court), was able to comply with the reporting requirements of Government Code section 68514 for collections received on their behalf. The program is no longer referring cases to the Franchise Tax Board (FTB) and is only collecting on cases in their inventory. Uncollectable cases returned by the FTB to the court are being transferred to Ventura Court for further collection efforts.



Select Program

Amador

▼

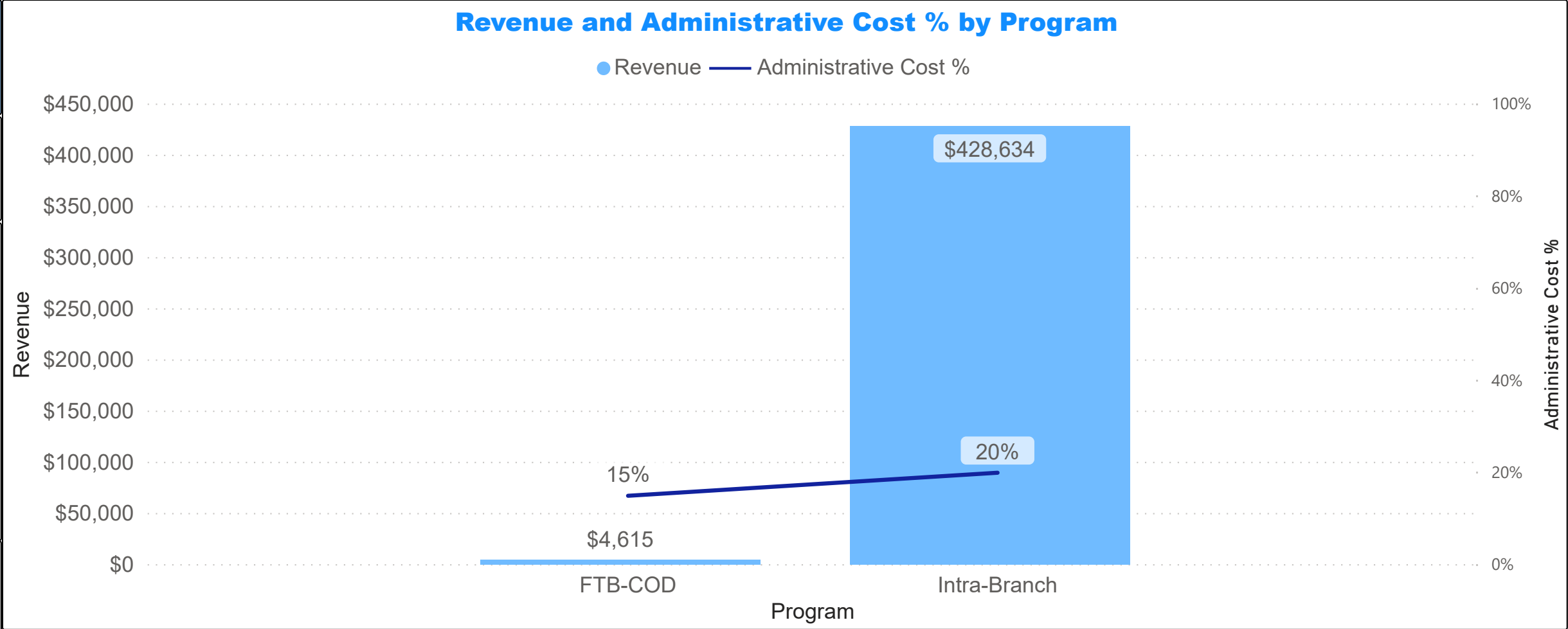
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
FTB-COD	\$0	\$4,615	\$4,615
Intra-Branch	\$111,851	\$316,783	\$428,634
Total	\$111,851	\$321,398	\$433,249

Administrative Cost of Collections			
Program▲	Current	Prior	Total
FTB-COD	\$0	(\$692)	(\$692)
Intra-Branch	(\$22,370)	(\$63,357)	(\$85,727)
Total	(\$22,370)	(\$64,049)	(\$86,419)

Administrative Cost %			
Program▲	Current	Prior	Combined
FTB-COD	0%	15%	15%
Intra-Branch	20%	20%	20%



Collections Activity			
Category▼	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$161,799	503	(\$32,360)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$266,835	1,121	(\$53,367)
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$0	0	\$0
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$4,615	0	(\$692)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$433,249	1,624	(\$86,419)

Cases Established/Referred			
Program▲	Current	Prior	Total
FTB-COD		1,098	1,098
Intra-Branch	4,153	9,700	13,853
Total	4,153	10,798	14,951

Cases with Payments			
Program	Current	Prior	Total
FTB-COD		175	175
Intra-Branch	456	1,168	1,624
Total	456	1,343	1,799

## **Butte Court and County 2019–20 Summary**

**County Population: 210,291**

**Authorized Judges/Commissioners: 11/2.0**

### **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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 24 of the 25 recommended collections best practices. The following best practice is currently not being met: 4 (see Attachment 3); and
- Engages 15 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

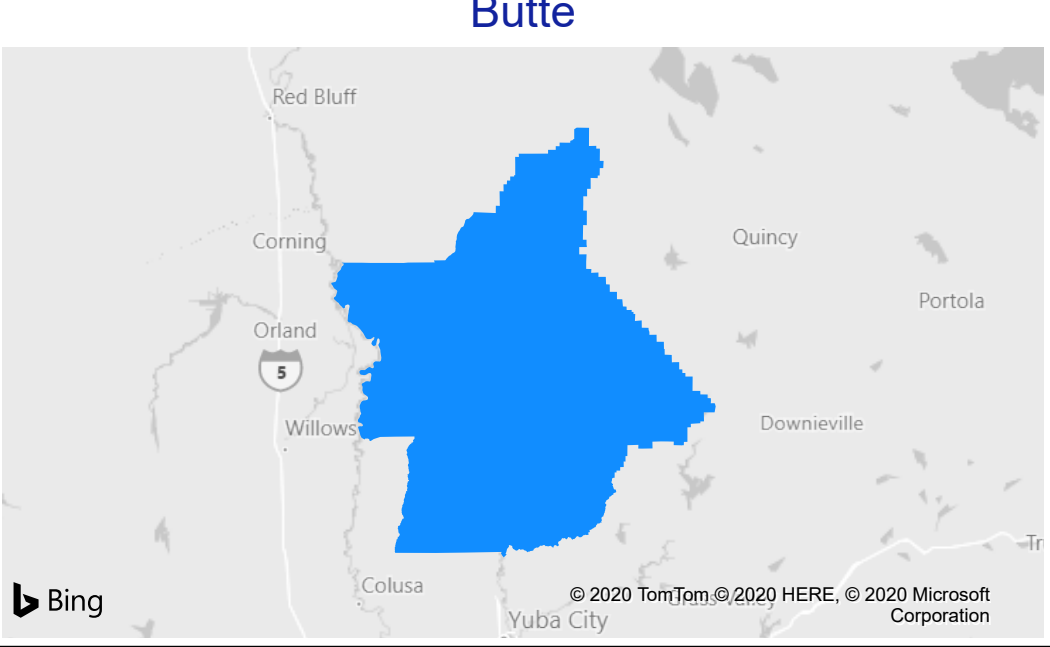
### **Performance**

According to the Butte collections program, due to limitations with the case management systems (CMS), the court is unable to report data related to installment programs or to separate collection costs for the court between current and prior period. It is also not able to provide information requested for collection activity on the Contact and Other Information sheet. Staff are working with the CMS provider to update reporting to include the missing data in the future.

Due to the COVID-19 pandemic, the court has seen a decline in revenue this fiscal year. Additionally, it was determined that there was an error in last year's ending balance, resulting in an adjustment to this year's beginning balance. Also, the reporting of transferred cases impacted the balances for some programs.

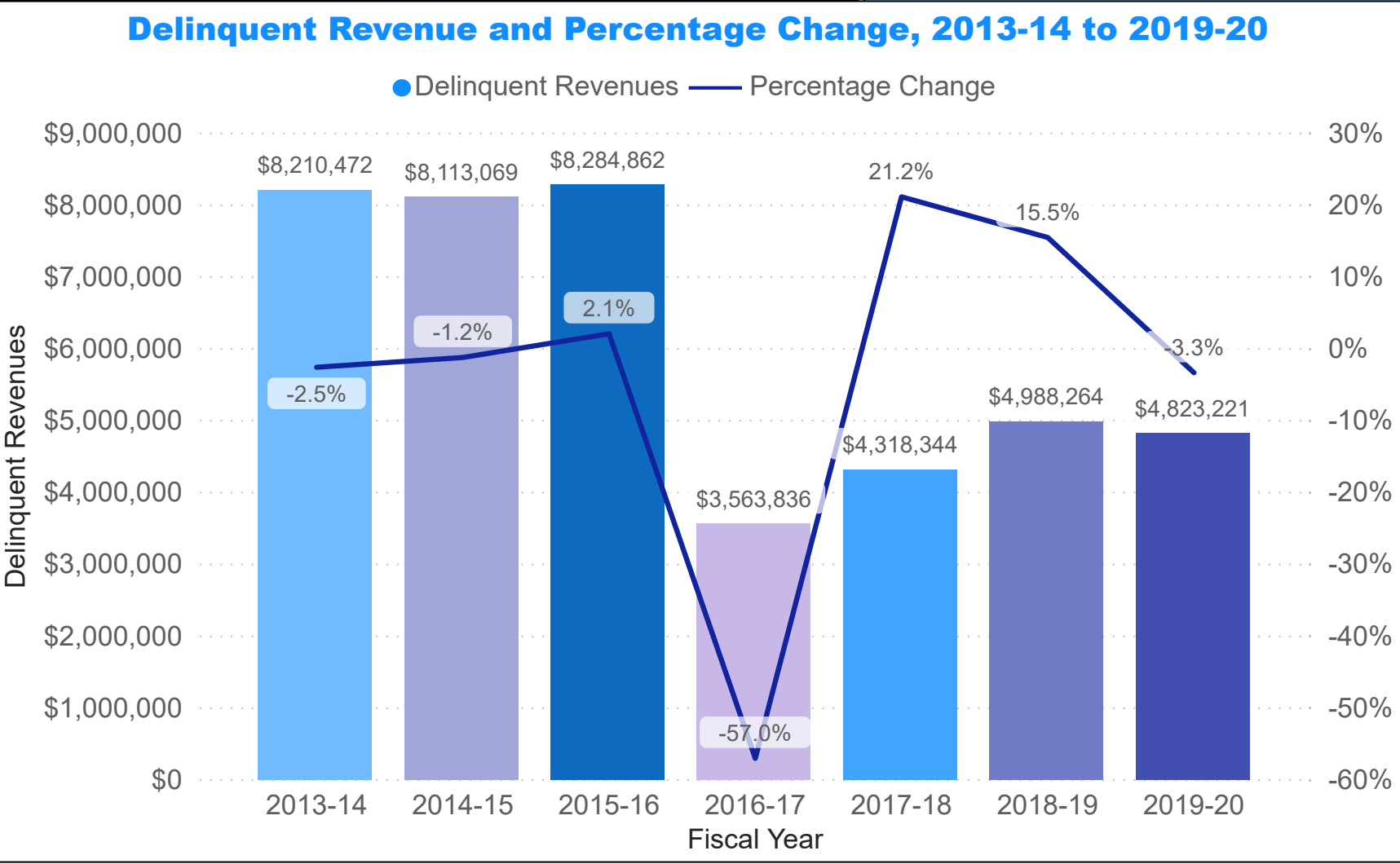
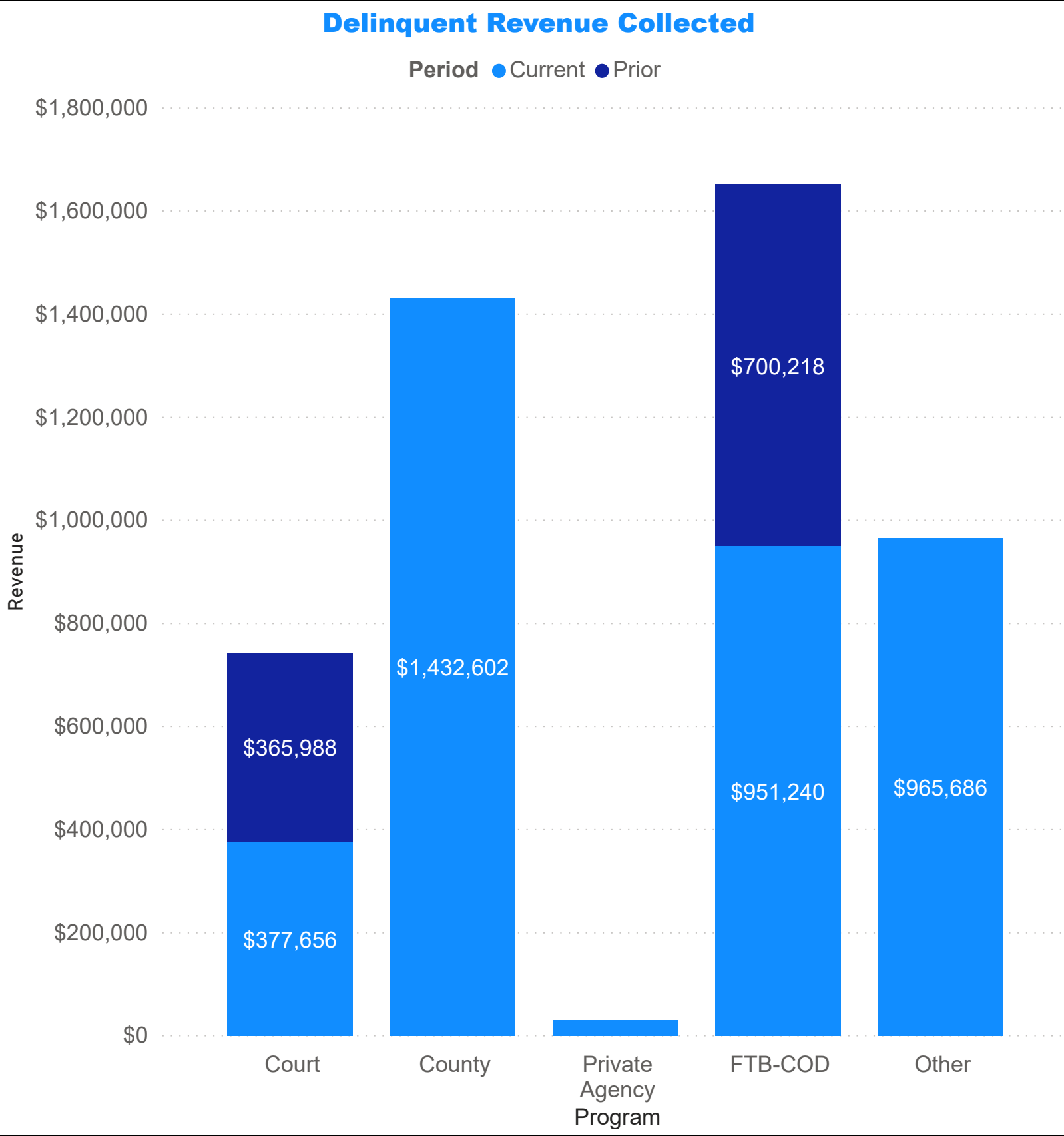
The balance of ending cases referred to the Franchise Tax Board's Court Ordered Debt (FTB-COD) program was much higher this year because of the large amount of cases sent to the FTB-COD program versus the amount returned. Cases were sent to FTB-COD through the entire four months that they were not collecting or returning any cases due to COVID, resulting in a larger than normal ending balance.

Select Program	Non-Delinquent Collections	Delinquent Collections	Adjustments	Discharge	Outstanding Balance
Butte	\$3,765,632	\$4,823,221	\$1,039,194	\$52,684	\$70,249,485



Benchmarks		
Period	GRR	Success Rate
Current	16%	14%
Prior	3%	2%
Combined	8%	6%

Average Default Rate	
Period	Default Rate
Current	53%
Prior	0%
Combined	31%



Select Program

Butte

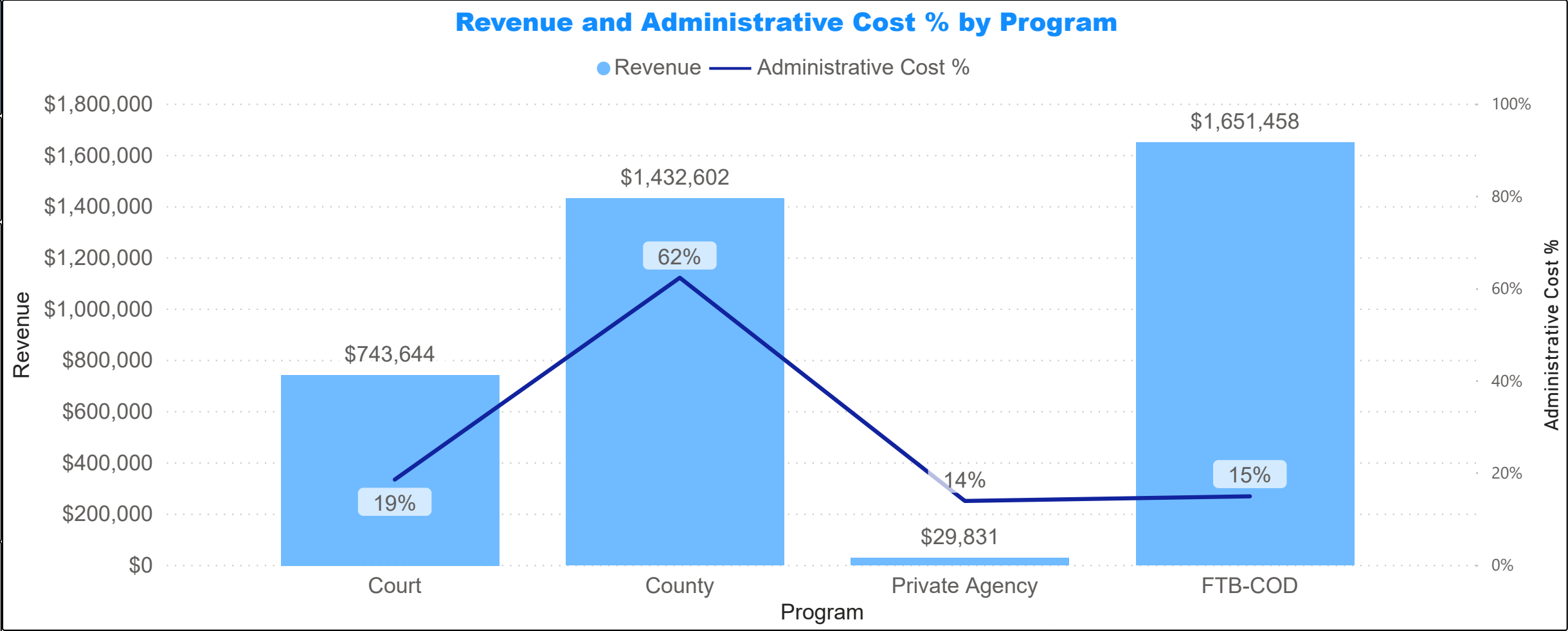
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$377,656	\$365,988	\$743,644
County	\$1,432,602	\$0	\$1,432,602
Private Agency	\$29,831	\$0	\$29,831
FTB-COD	\$951,240	\$700,218	\$1,651,458
Other	\$965,686	\$0	\$965,686
Total	\$3,757,015	\$1,066,206	\$4,823,221

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$138,516)	\$0	(\$138,516)
County	(\$894,012)	\$0	(\$894,012)
Private Agency	(\$4,175)	\$0	(\$4,175)
FTB-COD	(\$142,686)	(\$105,033)	(\$247,719)
Total	(\$1,179,389)	(\$105,033)	(\$1,284,422)

Administrative Cost %			
Program	Current	Prior	Combined
Court	37%	0%	19%
County	62%	0%	62%
Private Agency	14%	0%	14%
FTB-COD	15%	15%	15%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	0	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$29,831	0	(\$4,175)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$1,651,458	0	(\$247,719)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$1,681,289	0	(\$251,894)

Cases Established/Referred			
Program	Current	Prior	Total
Court	1,389	8,073	9,462
County	6,097	49,601	55,698
Private Agency	3,898		3,898
FTB-COD	11,719	8,627	20,346
Total	23,103	66,301	89,404

Cases with Payments			
Program	Current	Prior	Total
Court	1,513	1,163	2,676
Private Agency	52		52
FTB-COD	17,544	12,914	30,458
Total	19,109	14,077	33,186

# Calaveras Court and County 2019–20 Summary

**County Population: 45,023**

**Authorized Judges/Commissioners: 2/0.3**

## 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. The court and county do not have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

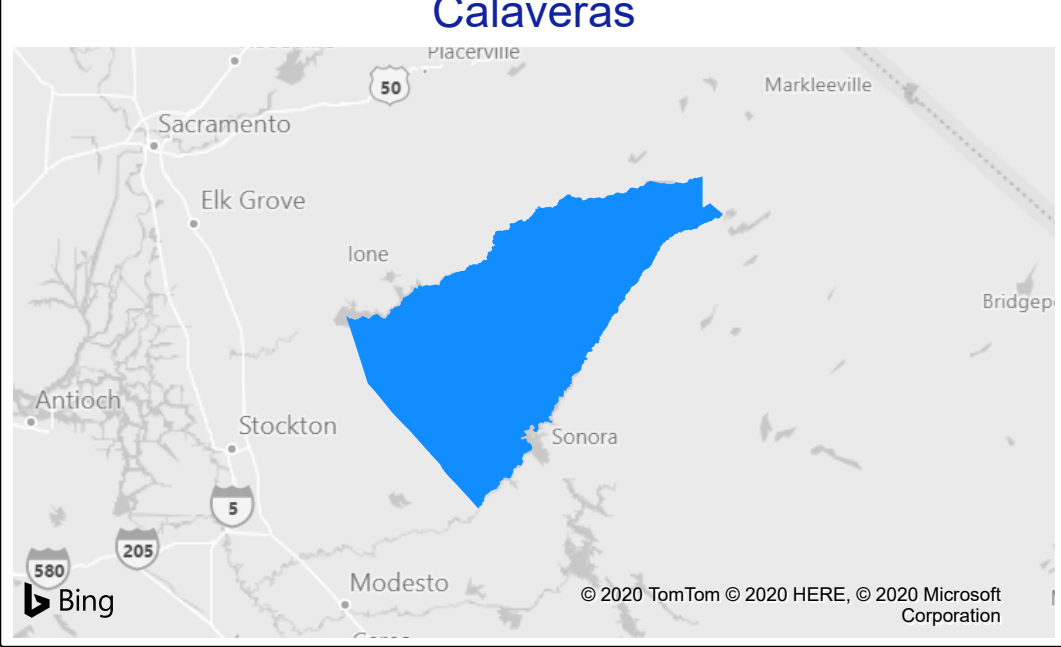
- Meets 23 of the 25 recommended collections best practices. The following best practices are currently not being met: 1 and 21 (see Attachment 3); and
- Engages 15 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#)

## Performance

According to the Calaveras collections program, the Gross Recovery Rate for the current period reflects a 7 percent increase due to the court moving cases to the Franchise Tax Board (FTB) as the primary collections entity. In turn, fewer cases were forwarded to the private agency for collections. In addition, the court chose to not work or forward cases for collections from March through May, due to the impact that the COVID-19 pandemic had on their community.

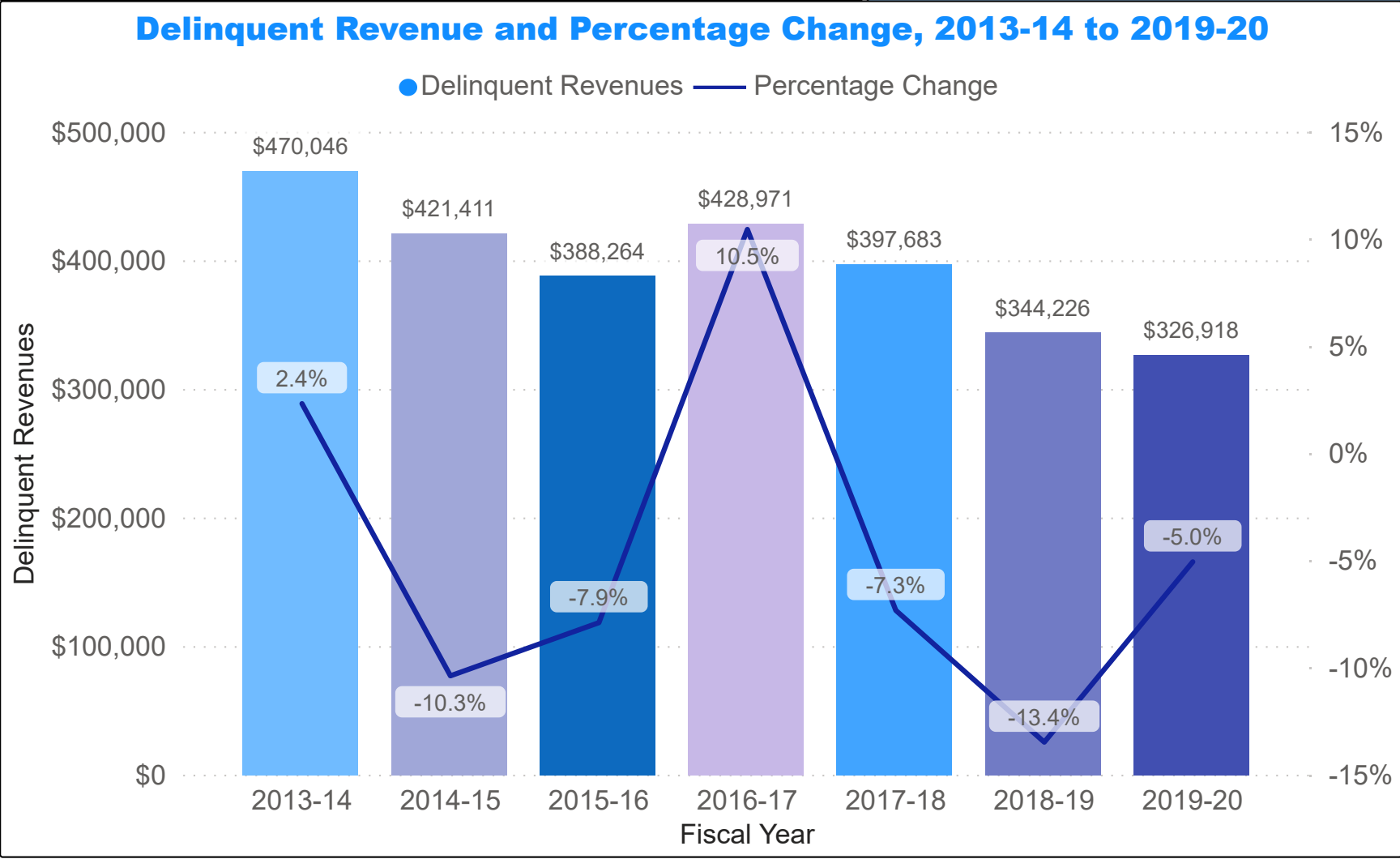
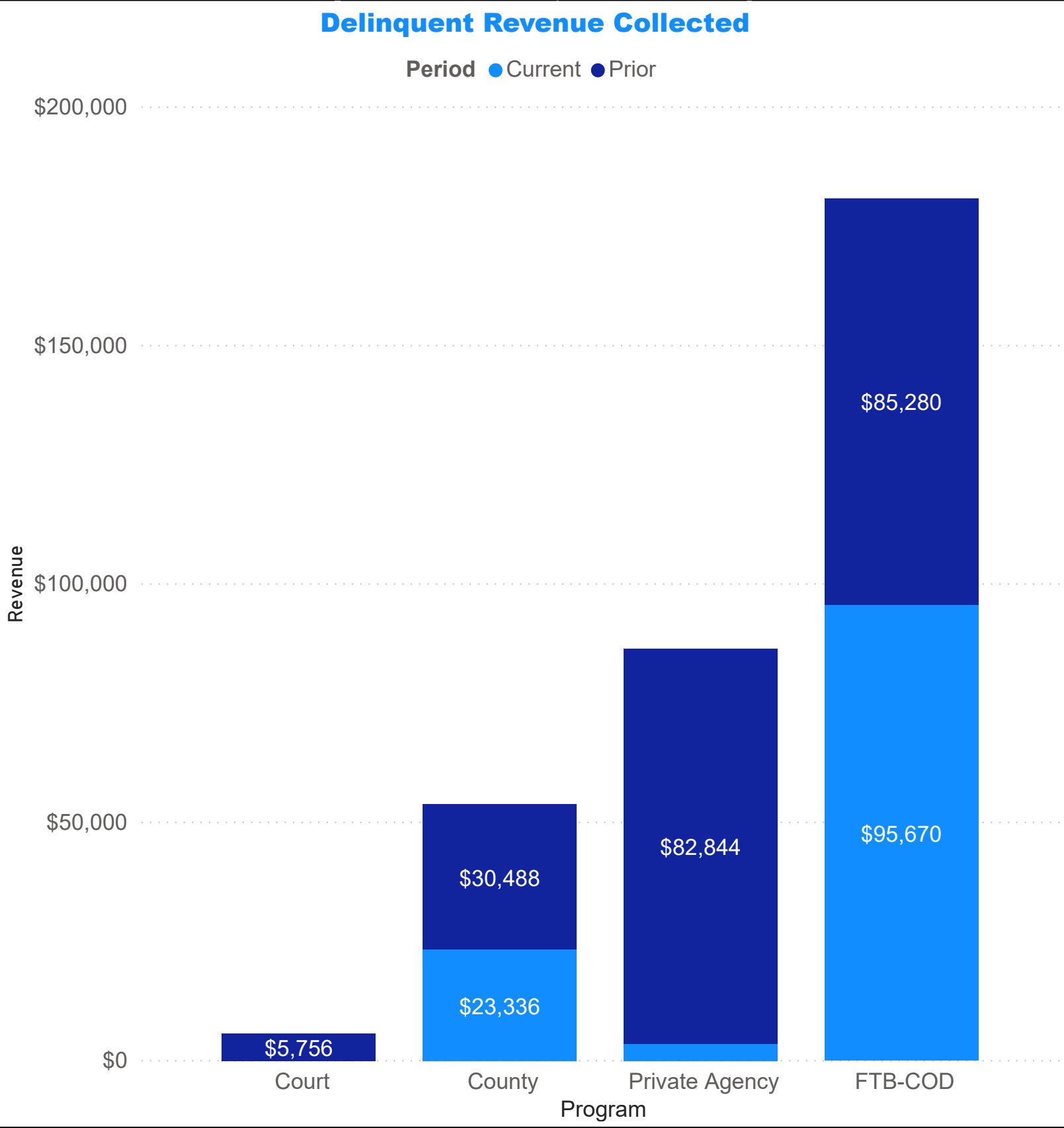
The court case management system from Tyler Technologies has very limited ability to report the new information required by Government Code section 68514. Most data reported comes directly from the FTB and private vendor and is reconciled against the data that the case management system (CMS) is able to retrieve; gross revenue collected and cost of collections. The CMS is unable to identify the number of cases that have payments applied, the activity that generates payment, or the case inventory that each vendor maintains. With the Navigator system upgrades, the court is working towards providing this information in the future. Also, the Contact and Other Information Report is compiled by the private vendor and only applies to their collection efforts on behalf of the court. Therefore, trying to reconcile any information from that report against the Annual Financial Report will be prohibitive, as the Annual Financial Report includes collection efforts made by FTB and the Court Collections Unit.

Select Program	Non-Delinquent Collections	Delinquent Collections	Adjustments	Discharge	Outstanding Balance
Calaveras	\$783,141	\$326,918	\$24,978	\$0	\$6,693,583



Benchmarks		
Period	GRR	Success Rate
▲		
Current	16%	16%
Prior	4%	3%
Combined	5%	5%

Average Default Rate	
Period	Default Rate
▲	
Current	14%
Prior	30%
Combined	29%



Select Program

Calaveras

▼

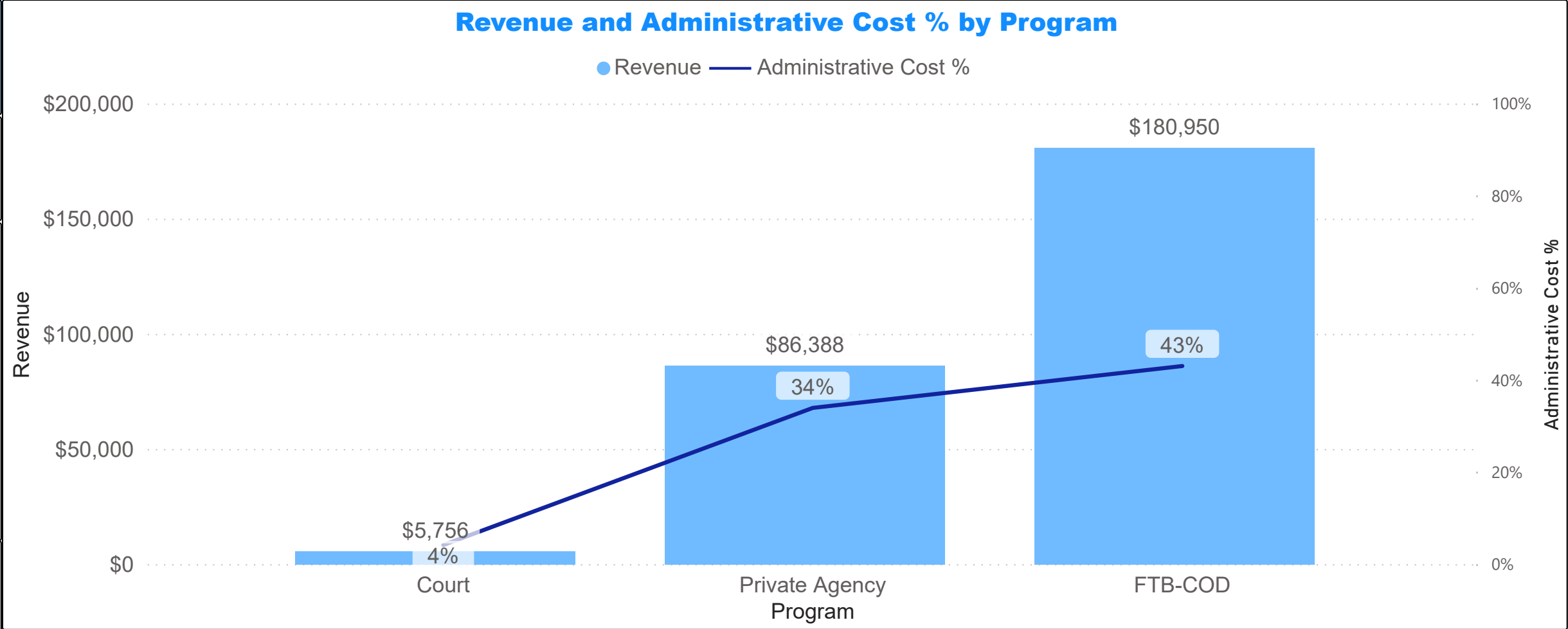
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$0	\$5,756	\$5,756
County	\$23,336	\$30,488	\$53,824
Private Agency	\$3,544	\$82,844	\$86,388
FTB-COD	\$95,670	\$85,280	\$180,950
Total	\$122,550	\$204,368	\$326,918

Administrative Cost of Collections			
Program▲	Current	Prior	Total
Court	\$0	(\$248)	(\$248)
Private Agency	(\$528)	(\$28,909)	(\$29,437)
FTB-COD	(\$42,379)	(\$35,733)	(\$78,112)
Total	(\$42,907)	(\$64,890)	(\$107,797)

Administrative Cost %			
Program▲	Current	Prior	Combined
Court	0%	4%	4%
Private Agency	15%	35%	34%
FTB-COD	44%	42%	43%



Collections Activity			
Category▼	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$45,028	113	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$26,129	63	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$86,388	0	(\$29,437)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$180,950	0	(\$78,112)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$338,495	176	(\$107,549)

Cases Established/Referred			
Program▲	Current	Prior	Total
Court		37	37
County	7	24	31
Private Agency	111	4,320	4,431
FTB-COD	734	923	1,657
Total	852	5,304	6,156

Cases with Payments			
Program	Current	Prior	Total
Court		11	11
Private Agency	4	191	195
FTB-COD	1,256	948	2,204
Total	1,260	1,150	2,410

## **Colusa Court and County 2019–20 Summary**

**County Population: 21,902**

**Authorized Judges/Commissioners: 2/0.3**

### **Program Overview**

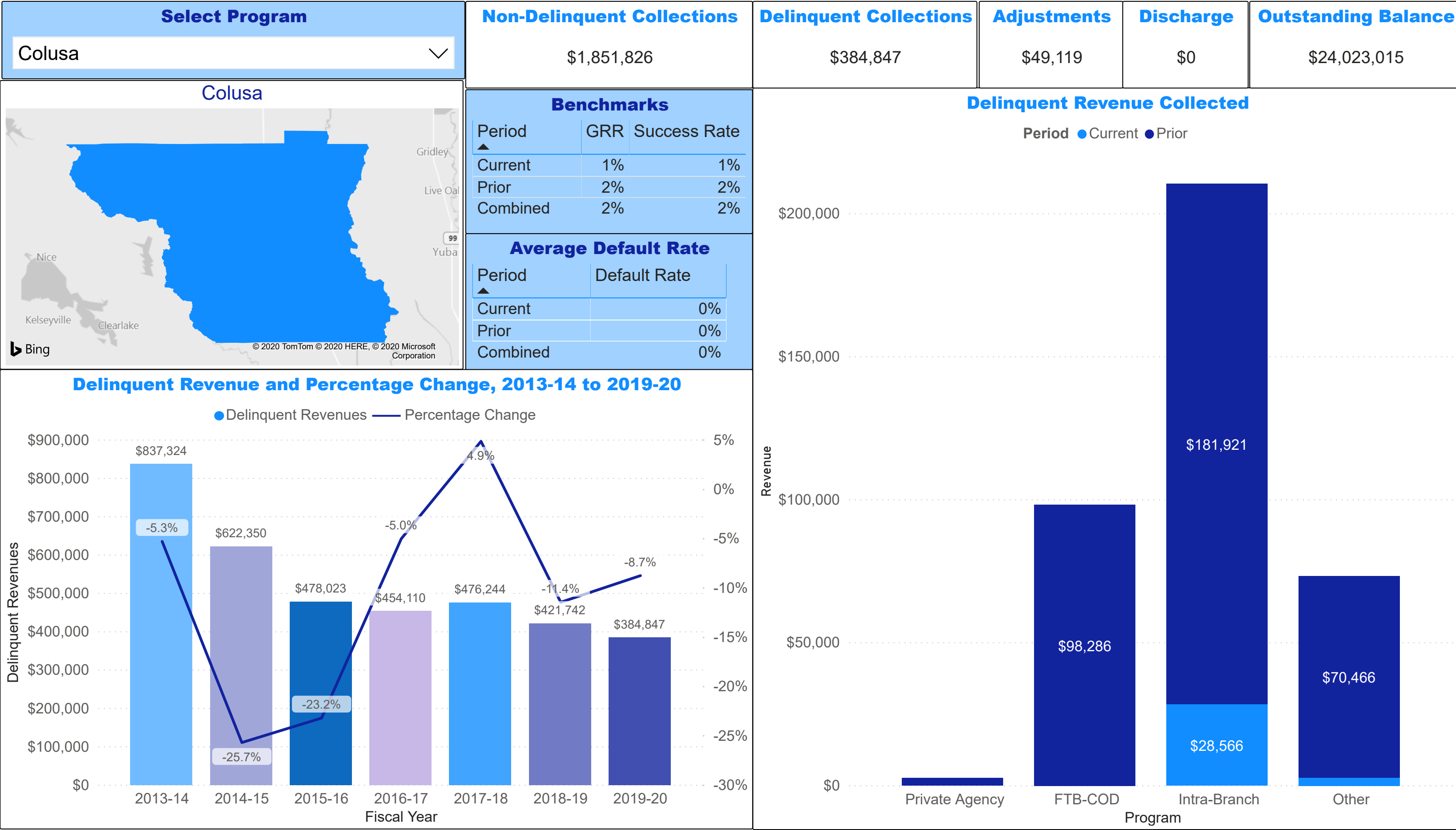
The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Colusa County and the County of Colusa. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 23 of the 25 recommended collections best practices. The following best practices are currently not being met: 16 and 21 (see Attachment 3); and
- Engages 11 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Colusa collections program, the program experienced a reduction in the Gross Recovery Rate and Success Rate for 2019–20 as a result of court and state agency closures due to the COVID-19 pandemic.

Blank cells on the Contact and Other Information work sheet indicate the information requested could not be captured by the program's case management system (CMS). The IT Department was successful in capturing most of the information requested on the Annual Financial Report. The program continues to improve current programming and is working on expanding CMS capabilities to capture all requested information.



Delinquent Revenue Collected

Period ● Current ● Prior



Program	Current	Prior
Private Agency	\$0	\$0
FTB-COD	\$0	\$98,286
Intra-Branch	\$28,566	\$181,921
Other	\$0	\$70,466

Delinquent Revenue and Percentage Change, 2013-14 to 2019-20

● Delinquent Revenues — Percentage Change



Fiscal Year	Delinquent Revenues	Percentage Change
2013-14	\$837,324	-5.3%
2014-15	\$622,350	-25.7%
2015-16	\$478,023	-23.2%
2016-17	\$454,110	-5.0%
2017-18	\$476,244	4.9%
2018-19	\$421,742	-11.4%
2019-20	\$384,847	-8.7%

Select Program

Colusa

▼

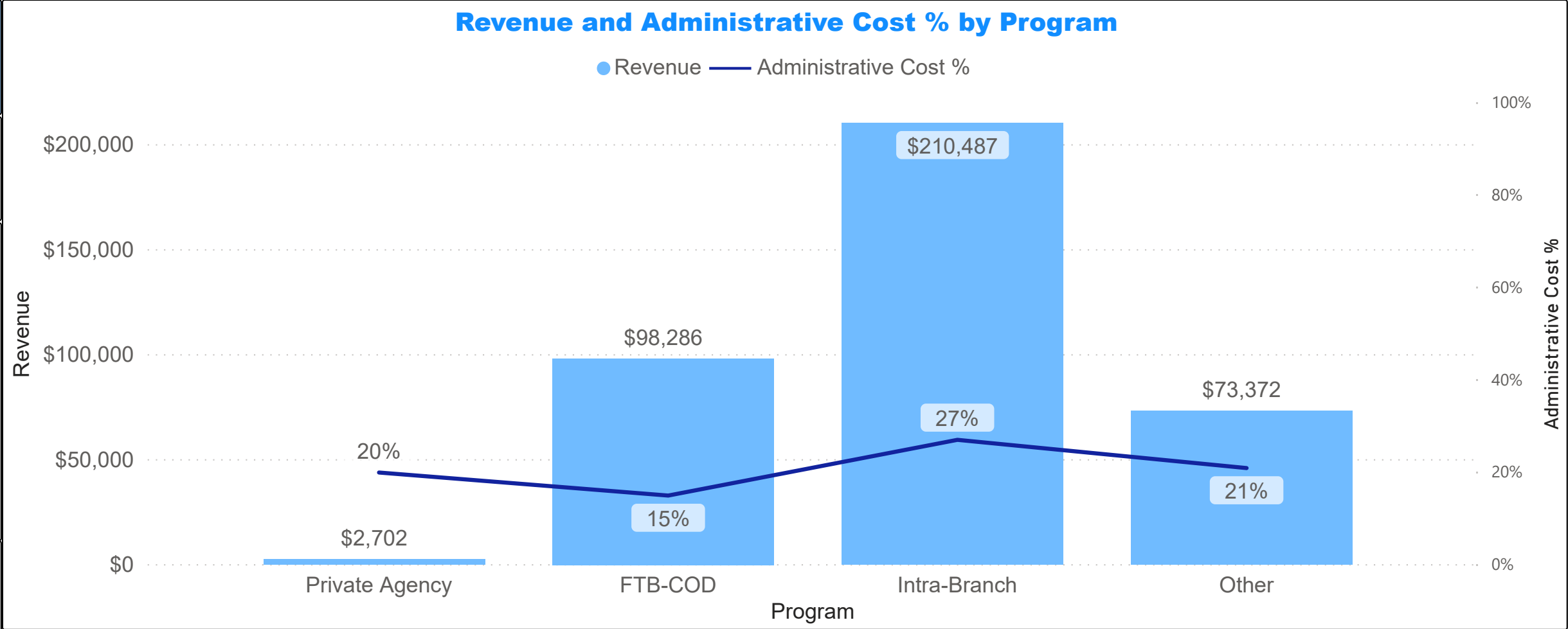
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Private Agency	\$0	\$2,702	\$2,702
FTB-COD	\$0	\$98,286	\$98,286
Intra-Branch	\$28,566	\$181,921	\$210,487
Other	\$2,906	\$70,466	\$73,372
Total	\$31,472	\$353,375	\$384,847

Administrative Cost of Collections			
Program▲	Current	Prior	Total
Private Agency	\$0	(\$540)	(\$540)
FTB-COD	\$0	(\$14,743)	(\$14,743)
Intra-Branch	(\$6,856)	(\$50,107)	(\$56,963)
Other	(\$697)	(\$14,675)	(\$15,372)
Total	(\$7,553)	(\$80,065)	(\$87,618)

Administrative Cost %			
Program▲	Current	Prior	Combined
Private Agency	0%	20%	20%
FTB-COD	0%	15%	15%
Intra-Branch	24%	28%	27%
Other	24%	21%	21%



Collections Activity			
Category▼	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	1,571	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$210,487	1,345	(\$56,963)
Skip Tracing	\$0	1,391	\$0
Private Debt Collectors	\$2,702	236	(\$540)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$73,372	2,341	(\$15,372)
FTB-COD (Court-Ordered Debt Program)	\$98,286	342	(\$14,743)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$384,847	7,226	(\$87,618)

Cases Established/Referred			
Program▲	Current	Prior	Total
Private Agency	238	4,776	5,014
FTB-COD	342	2,709	3,051
Intra-Branch	149	10,711	10,860
Other	3,014	3,076	6,090
Total	3,743	21,272	25,015

Cases with Payments			
Program	Current	Prior	Total
Private Agency		9	9
FTB-COD		251	251
Intra-Branch	49	386	435
Other	6	182	188
Total	55	828	883

# Contra Costa Court and County 2019–20 Summary

**County Population: 1,153,561**

**Authorized Judges/Commissioners: 38/4.0**

## Program Overview

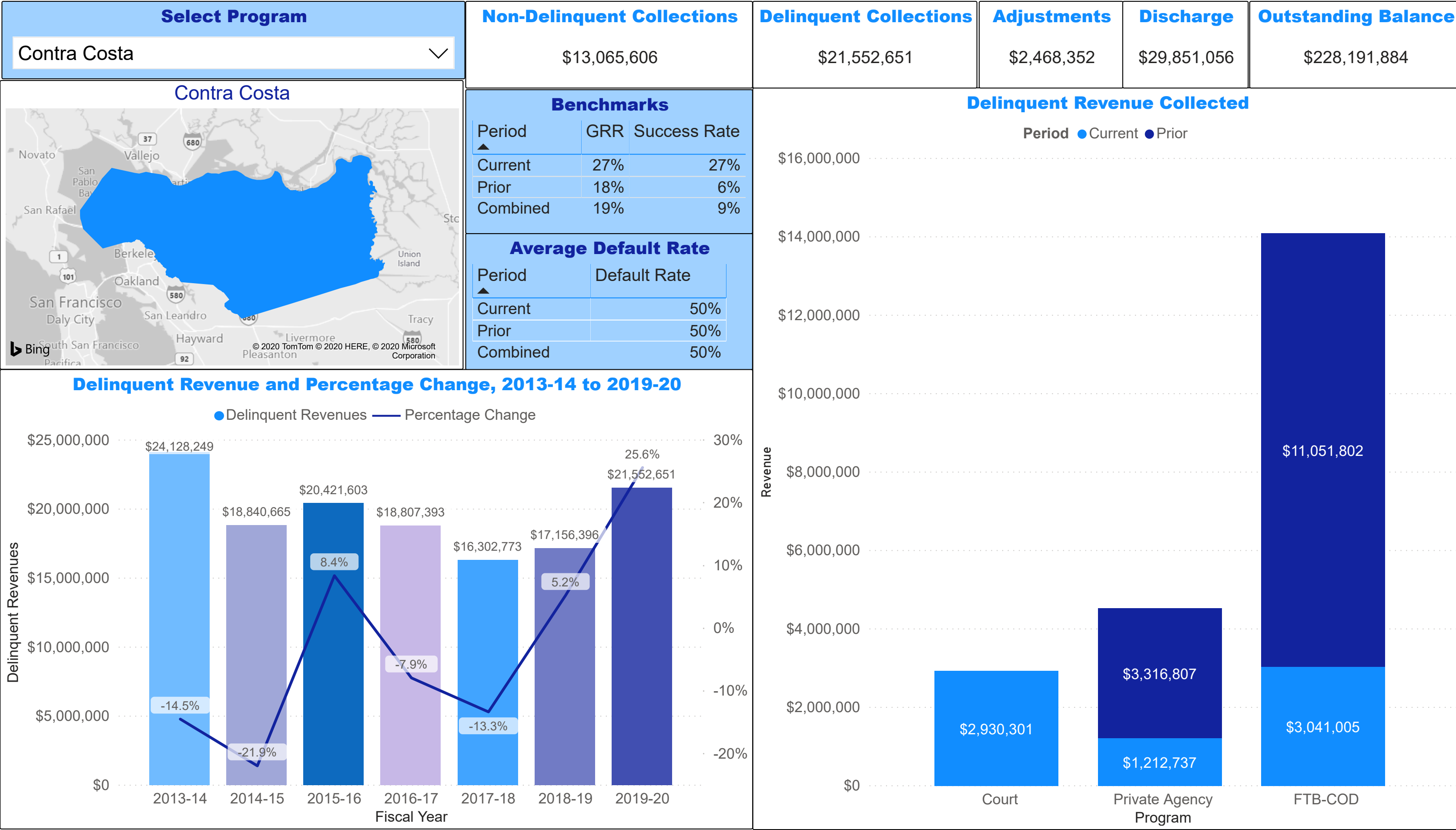
The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Contra Costa County and the County of Contra Costa. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 21 of the 25 recommended collections best practices. The following best practices are currently not being met: 2, 4, 11, and 19 (see Attachment 3); and
- Engages 13 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

## Performance

According to the Contra Costa collections program, the combined Gross Recovery Rate (GRR) decreased from 23 percent in 2018–19 to 19 percent in 2019–20, while the combined Success Rate (SR) increased from 6 percent to 9 percent. The increase in SR is probably attributed to an increase in gross revenue collected from the prior year, from \$17.2 to \$21.6 million. Although the program saw an increase in collections, there was a significant decrease in referrals, especially referrals to the Franchise Tax Board Court-Ordered Debt (FTB-COD) program from the prior year, which most likely contributed to a decrease in the GRR. The program changed its primary private collections agency in October 2018, which in turn referred many accounts to FTB-COD, increasing total referrals in 2018–19. As things settled down, the number of referrals decreased in 2019–20. Additionally, due to the COVID-19 pandemic, the program suspended referrals and collections activity, from April to June 2020.

The court migrated to a new traffic case management system (CMS) in August 2019, and had to compile collections data from multiple systems, both legacy and the new CMS. The program is unable to compile the number of cases with payments received for nondelinquent cases and for the court collections program from these multiple systems. The amount collected and number of cases associated with delinquency notices reflects the total delinquent collections by the court. Although the court sends delinquent notices, generates internal reports, and accepts credit card payments, the system does not track payment by collection activity, so all court collections activities are reported under category 2. The costs associated with delinquent notices are reported under category 2 as well. Other delinquent court costs such as staff costs and systems costs, except for commission costs, are reported under category 3. The court engaged a private agency and FTB collections services in 2019–20 and relied on a private agency to report their collections activities. Although the private agency and FTB engaged in multiple activities (telephone calls, notices, internal reports, skip tracing, garnishments, etc.), collections information provided by private agencies is reported under categories 5 and 8 only. Additionally, the private agency collections under category 8 include \$2,741,789 associated with 6,997 cases that was collected by the FTB Interagency Intercept Collections Program under category 6.



Select Program

Contra Costa

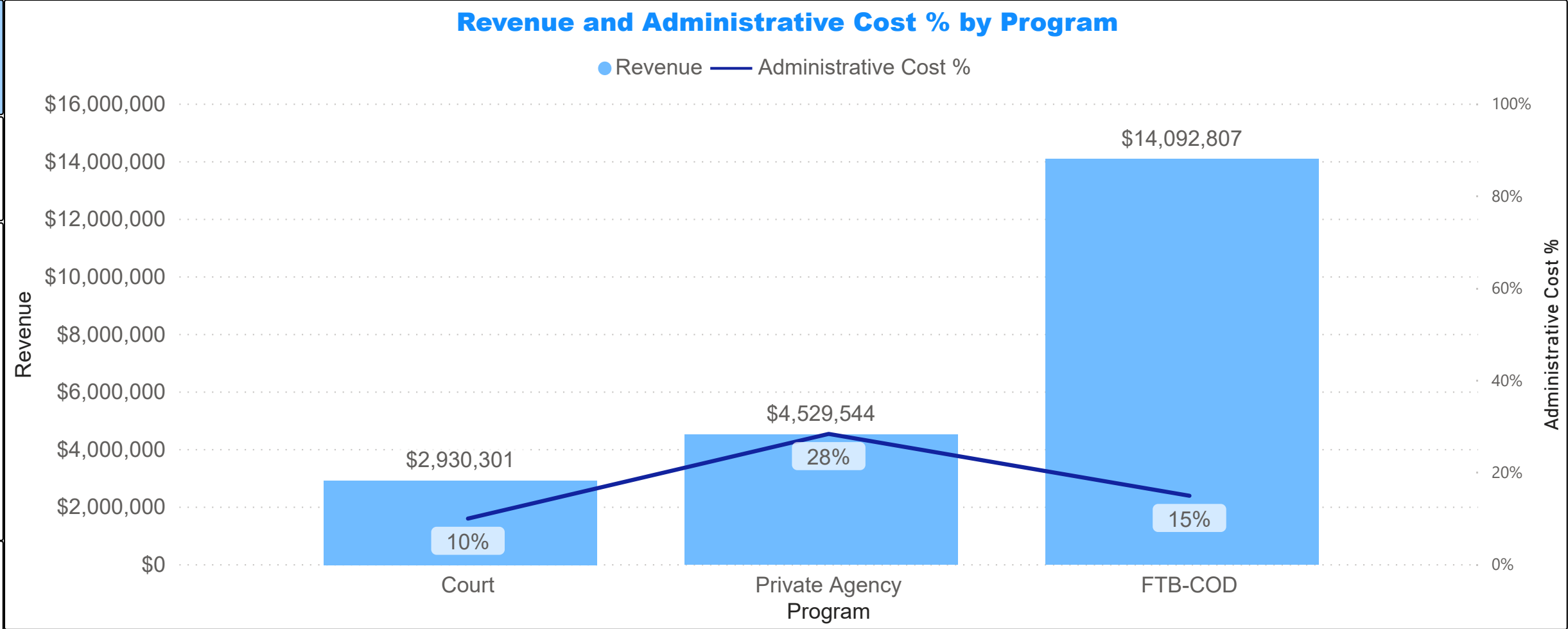
No. of Individuals (Item 6b)

277,050

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$2,930,301	\$0	\$2,930,301
Private Agency	\$1,212,737	\$3,316,807	\$4,529,543
FTB-COD	\$3,041,005	\$11,051,802	\$14,092,807
Total	\$7,184,043	\$14,368,609	\$21,552,651

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$294,328)	\$0	(\$294,328)
Private Agency	(\$344,767)	(\$942,930)	(\$1,287,697)
FTB-COD	(\$456,151)	(\$1,657,770)	(\$2,113,921)
Total	(\$1,095,246)	(\$2,600,700)	(\$3,695,946)

Administrative Cost %			
Program	Current	Prior	Combined
Court	10%	0%	10%
Private Agency	28%	28%	28%
FTB-COD	15%	15%	15%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	0	(\$31,853)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$4,529,543	19,848	(\$1,287,697)
Lobby/Counter	\$2,930,301	0	(\$262,475)
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$14,092,807	275,718	(\$2,113,921)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$21,552,651	295,566	(\$3,695,946)

Cases Established/Referred			
Program	Current	Prior	Total
Private Agency	-6,691	198,481	191,790
FTB-COD	25,668	92,961	118,629
Total	18,977	291,442	310,419

Cases with Payments			
Program	Current	Prior	Total
Private Agency	2,877	16,971	19,848
FTB-COD	59,353	216,365	275,718
Total	62,230	233,336	295,566

## **Del Norte Court and County 2019–20 Summary**

**County Population: 27,298**

**Authorized Judges/Commissioners: 2/0.8**

### **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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 21 of the 25 recommended collections best practices. The following best practices are currently not being met: 7, 8, 9, and 21 (see Attachment 3); and
- Engages 11 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Del Norte collections program, the court continues to be pleased with the success of the program given the lack of resources available to pursue collections.

Select Program

Del Norte

Del Norte

Non-Delinquent Collections

(Blank)

Delinquent Collections

\$403,248

Adjustments

\$13,126

Discharge

\$0

Outstanding Balance

\$19,558,660

Benchmarks

Period	GRR	Success Rate
Current	4%	4%
Prior	2%	2%
Combined	2%	2%

Average Default Rate

Period	Default Rate
Current	22%
Prior	20%
Combined	21%

Delinquent Revenue Collected

Period

Current

Prior

Delinquent Revenue and Percentage Change, 2013-14 to 2019-20

Fiscal Year	Delinquent Revenues	Percentage Change
2013-14	\$424,529	-8.5%
2014-15	\$460,769	8.5%
2015-16	\$372,004	-19.3%
2016-17	\$347,944	-6.5%
2017-18	\$353,986	1.7%
2018-19	\$390,639	10.4%
2019-20	\$403,248	3.2%

Select Program

Del Norte

▼

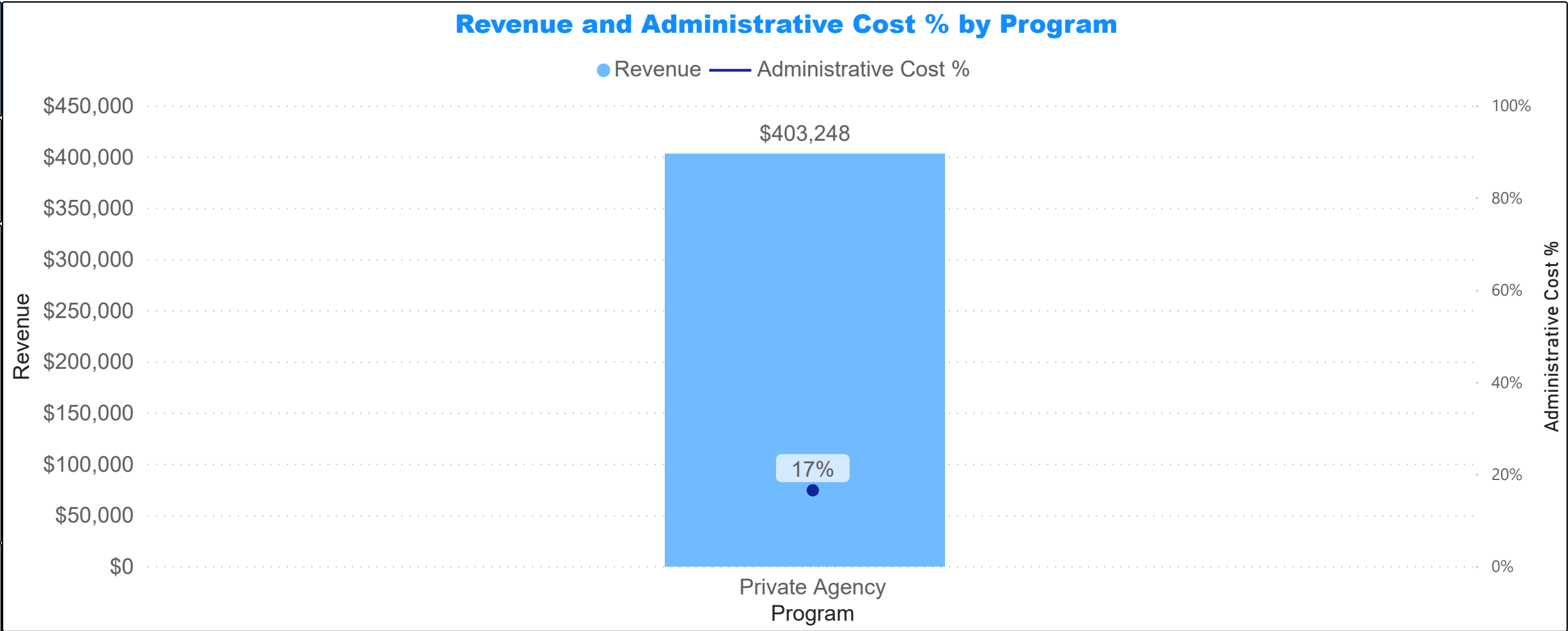
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Private Agency	\$86,924	\$316,324	\$403,248
Total	\$86,924	\$316,324	\$403,248

Administrative Cost of Collections			
Program▲	Current	Prior	Total
Private Agency	(\$13,594)	(\$53,408)	(\$67,002)
Total	(\$13,594)	(\$53,408)	(\$67,002)

Administrative Cost %			
Program▲	Current	Prior	Combined
Private Agency	16%	17%	17%



Collections Activity			
Category▼	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	0	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$403,248	0	(\$67,002)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$0	0	\$0
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$403,248	0	(\$67,002)

Cases Established/Referred			
Program▲	Current	Prior	Total
Court	33	74	107
Private Agency	1,437	19,931	21,368
Total	1,470	20,005	21,475

Cases with Payments			
Program	Current	Prior	Total
Private Agency	142	502	644
Total	142	502	644

## **El Dorado Court 2019–20 Summary**

**County Population: 193,227**

**Authorized Judges/Commissioners: 8/1.0**

### **Program Overview**

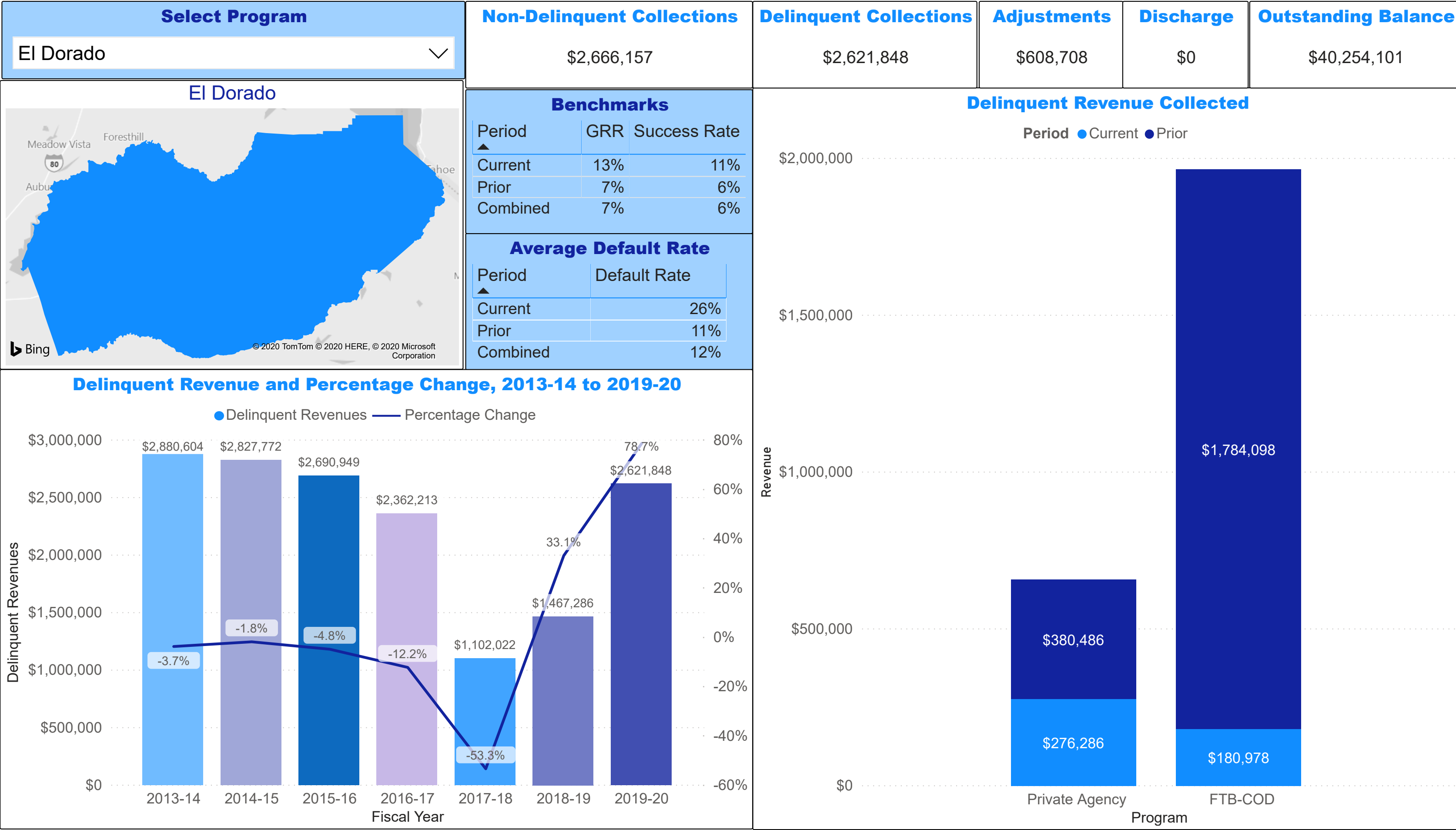
The collection of delinquent court-ordered debt transitioned from the County of El Dorado to the Superior Court of El Dorado County, effective June 30, 2017, terminating the written memorandum of understanding (MOU) for delinquent collections. The collections program is now a cooperative effort between the Superior Court of El Dorado County and a private collection agency. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 22 of the 25 recommended collections best practices. The following best practices are currently not being met: 1, 2, and 9 (see Attachment 3); and
- Engages 15 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the El Dorado collections program, overall, 2019–20 delinquent collections improved over 2018–19, from \$1,467,286 to \$2,621,848, due to full implementation of the Franchise Tax Board’s (FTB) collections activities, which commenced in 2018–19. However, in the second half of 2019–20, COVID-19 impacted court collection activities, as well as debtors’ ability to pay. Current period nondelinquent collections were severely reduced. The FTB’s collections of delinquent debt significantly increased in the first half of 2019-20, but declined in the second half, and continue to decline. Private agency collections decreased from \$748,537 in 2018–19 to \$656,772 in 2019–20. The court was unable to complete the process to discharge uncollectible debt as planned for 2019–20 and will now plan to complete this action in 2020–21.

Due to systems limitations, El Dorado Court and its private collection agency cannot provide some of the new information required by Government Code section 68514. Both the court and collection agency systems cannot track the type of collections activities used on each case. The court is under contract to replace its case management systems for all case types, with improved reporting capabilities, and an expected completion date of October 2021.



Select Program

El Dorado

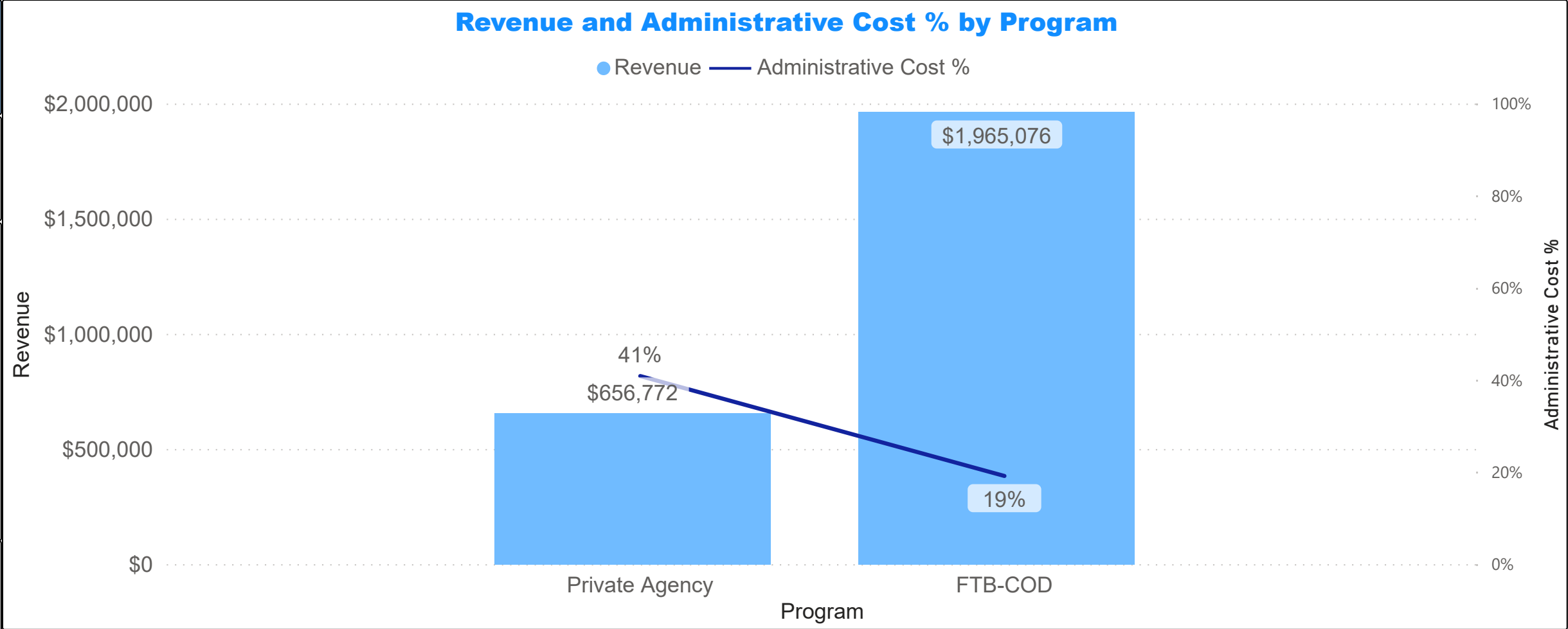
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Private Agency	\$276,286	\$380,486	\$656,772
FTB-COD	\$180,978	\$1,784,098	\$1,965,076
Total	\$457,264	\$2,164,584	\$2,621,848

Administrative Cost of Collections			
Program	Current	Prior	Total
Private Agency	(\$113,255)	(\$155,969)	(\$269,224)
FTB-COD	(\$34,923)	(\$344,269)	(\$379,192)
Total	(\$148,178)	(\$500,238)	(\$648,416)

Administrative Cost %			
Program	Current	Prior	Combined
Private Agency	41%	41%	41%
FTB-COD	19%	19%	19%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	3,314	\$0
Wage/Bank Garnishments and Liens	\$0	8,986	\$0
Telephone Calls	\$0	4,471	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$656,772	19,195	(\$269,224)
Lobby/Counter	\$0	35,090	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$1,965,076	15,895	(\$379,192)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$2,621,848	86,951	(\$648,416)

Cases Established/Referred			
Program	Current	Prior	Total
Court		745	745
Private Agency	3,379	14,400	17,779
FTB-COD	3,920	19,951	23,871
Total	7,299	35,096	42,395

Cases with Payments			
Program	Current	Prior	Total
Private Agency	693	8,419	9,112
FTB-COD	2,345	22,079	24,424
Total	3,038	30,498	33,536

## **Fresno Court and County 2019–20 Summary**

**County Population: 1,023,358**

**Authorized Judges/Commissioners: 45/6.0**

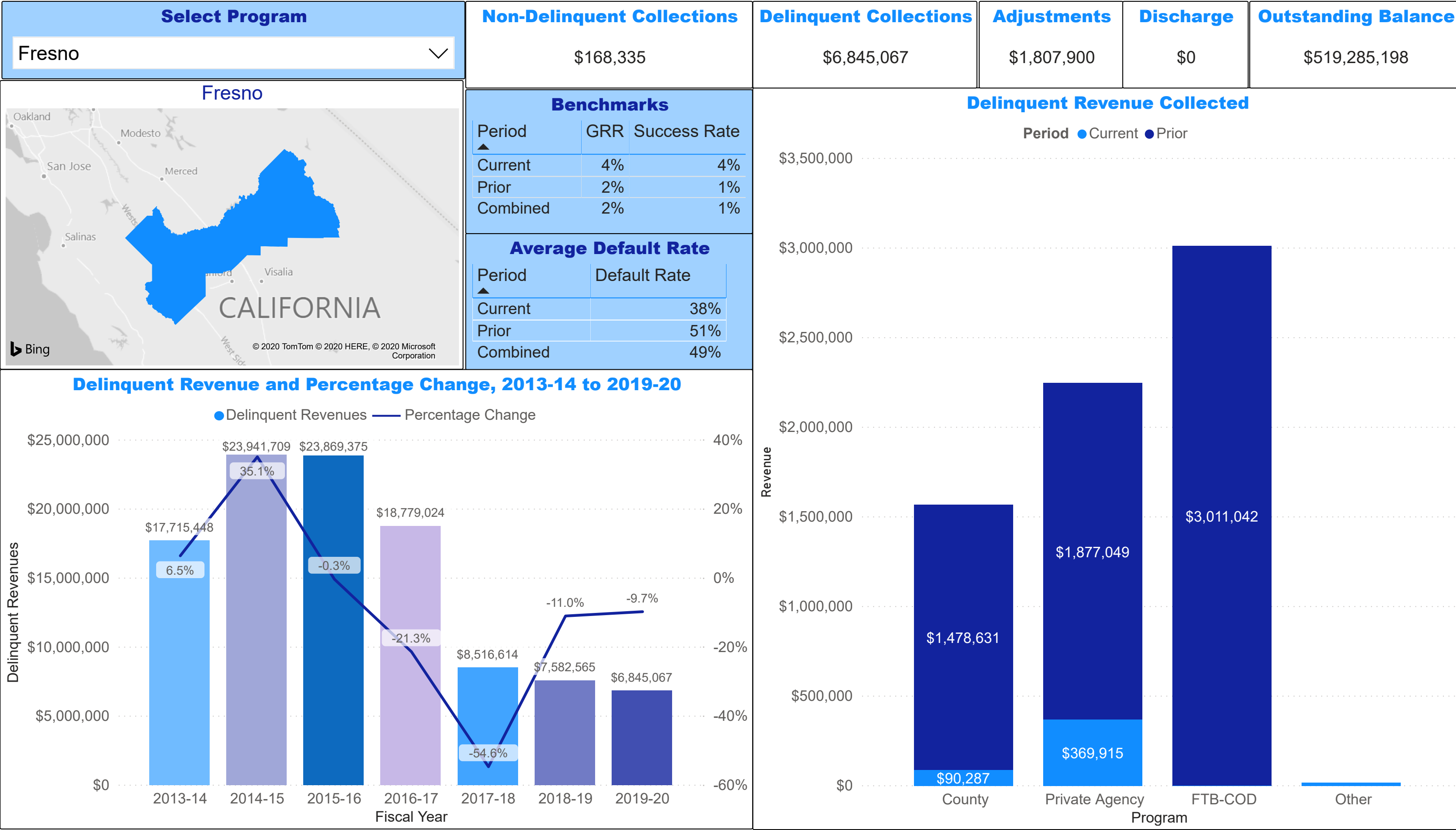
### **Program Overview**

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Fresno County and the County of Fresno. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 24 of the 25 recommended collections best practices. The following best practice is currently not being met: 10 (see Attachment 3); and
- Engages in 15 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Fresno collections program, the Gross Recovery and Success Rates are significantly lower than the prior year due to the COVID-19 pandemic and suspension of collections activity for several months. Also, a reconciliation of Franchise Tax Board (FTB) cases was performed by one of the program's private vendors and it was determined that returned cases from the FTB were not reactivated into the regular inventory. To remedy the situation, cases were reactivated causing an adjustment to the beginning balance for the fiscal year. At this time, the program is still unable to reprogram systems to gather all of the information required, but continues to work with the private vendors to improve reporting of the information required.



Select Program

Fresno

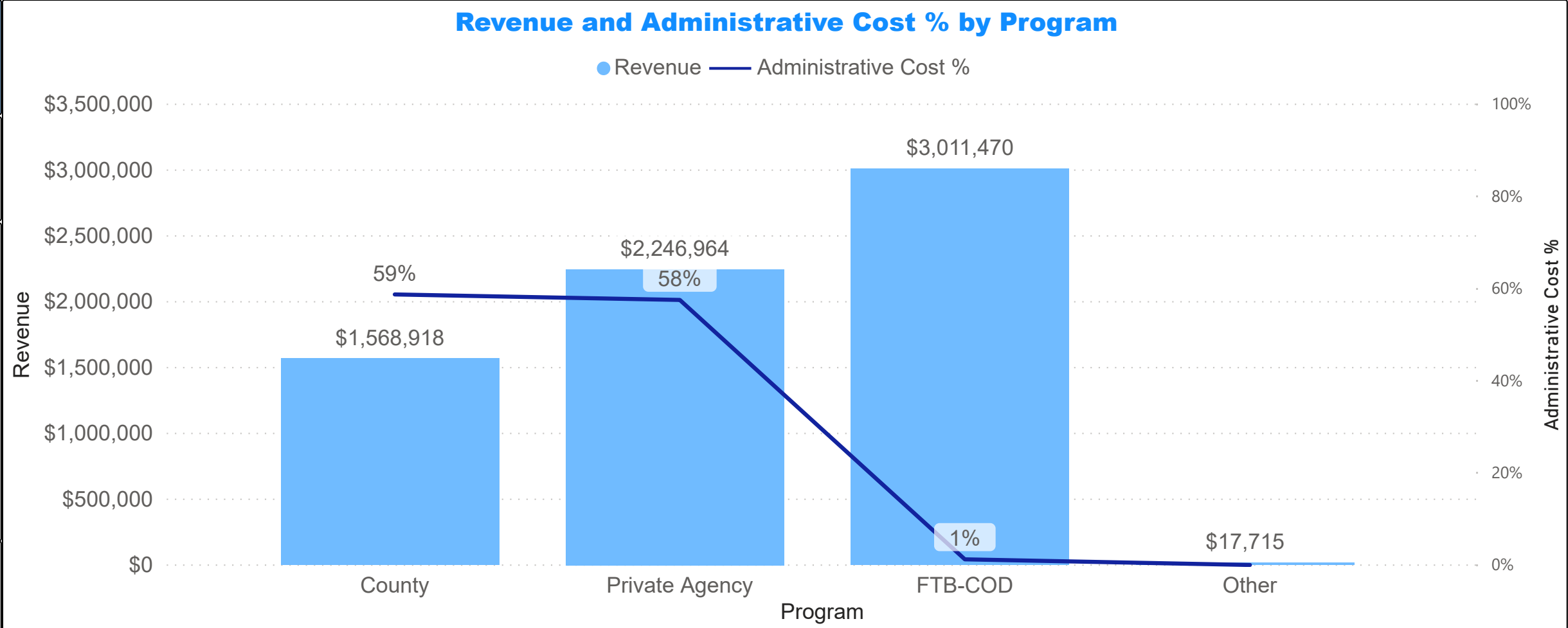
No. of Individuals (Item 6b)

7

Delinquent Revenue Collected			
Program	Current	Prior	Total
County	\$90,287	\$1,478,631	\$1,568,918
Private Agency	\$369,915	\$1,877,049	\$2,246,964
FTB-COD	\$428	\$3,011,042	\$3,011,470
Other	\$17,715	\$0	\$17,715
Total	\$478,345	\$6,366,722	\$6,845,067

Administrative Cost of Collections			
Program	Current	Prior	Total
County	(\$61,298)	(\$860,253)	(\$921,551)
Private Agency	(\$52,946)	(\$1,240,080)	(\$1,293,026)
FTB-COD	(\$64)	(\$37,658)	(\$37,722)
Other	(\$5)	\$0	(\$5)
Total	(\$114,313)	(\$2,137,991)	(\$2,252,304)

Administrative Cost %			
Program	Current	Prior	Combined
County	68%	58%	59%
Private Agency	14%	66%	58%
FTB-COD	15%	1%	1%
Other	0%	0%	0%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$562,162	57,950	(\$243,226)
Wage/Bank Garnishments and Liens	\$550	14	(\$412)
Telephone Calls	\$412,412	56,482	(\$113,146)
Skip Tracing	\$181	5	(\$341)
Private Debt Collectors	\$2,246,964	189	(\$1,293,026)
Lobby/Counter	\$93,552	28,682	(\$176,579)
FTB-IIC (Interagency Collection Program)	\$517,776	4,811	(\$387,852)
FTB-COD (Court-Ordered Debt Program)	\$3,011,470	12,708	(\$37,722)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$6,845,067	160,841	(\$2,252,304)

Cases Established/Referred			
Program	Current	Prior	Total
Court	211	817	1,028
County	1,700	281,396	283,096
Private Agency	10,849	445,957	456,806
FTB-COD	4	18,802,505	18,802,509
Total	12,794	19,530,675	19,543,469

Cases with Payments			
Program	Current	Prior	Total
County	911	11,770	12,681
Private Agency	957	4,666	5,623
FTB-COD	12	12,696	12,708
Other	30		30
Total	1,910	29,132	31,042

## **Glenn Court and County 2019–20 Summary**

**County Population: 29,400**

**Authorized Judges/Commissioners: 2/0.3**

### **Program Overview**

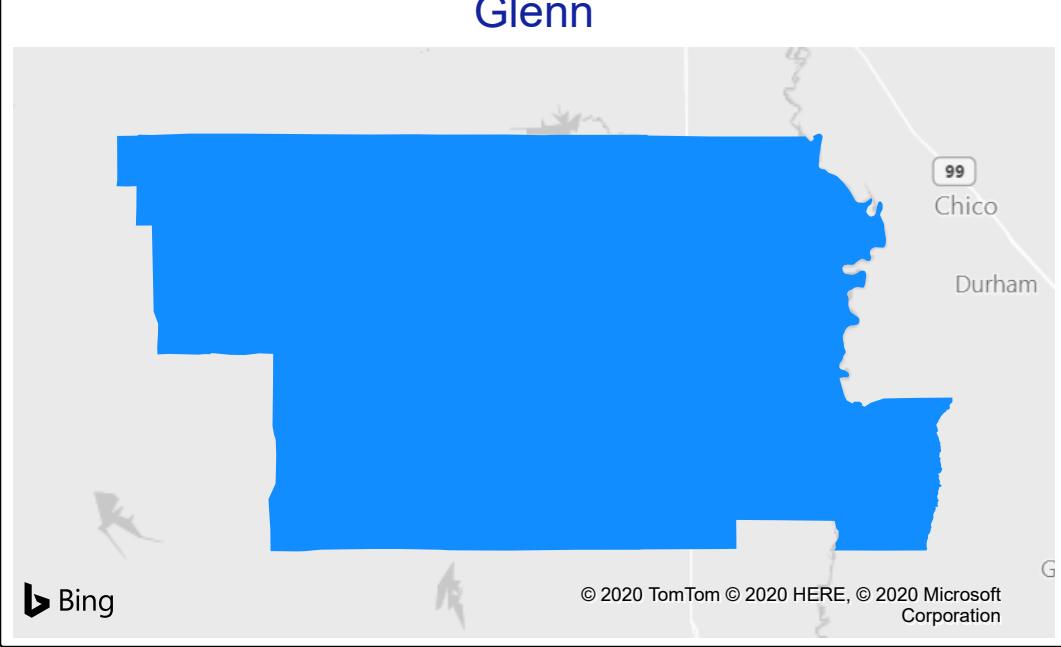
The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Glenn County and the County of Glenn. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 22 of the 25 recommended collections best practices. The following best practices are currently not being met: 2, 4, and 10 (see Attachment 3); and
- Engages in 14 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

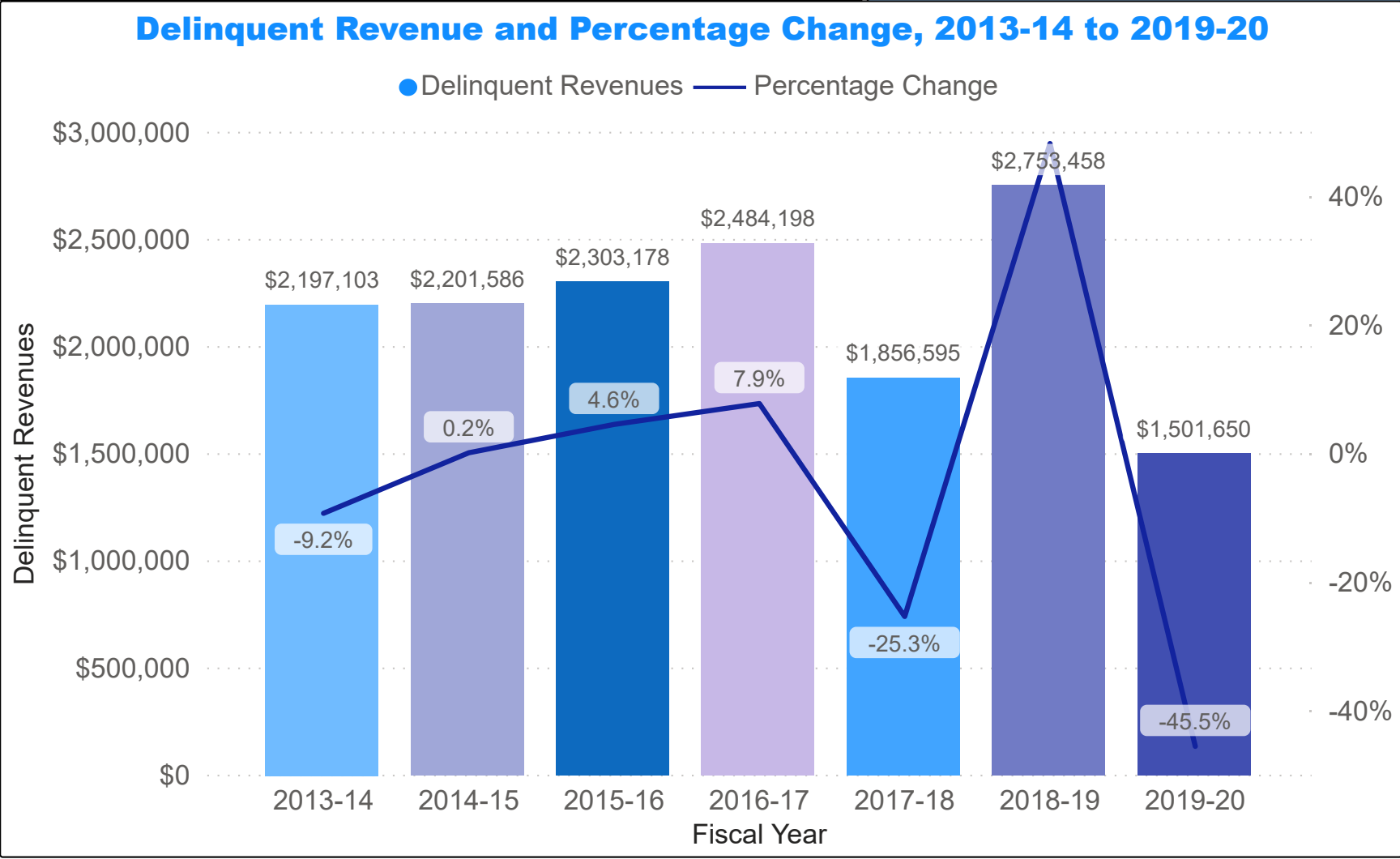
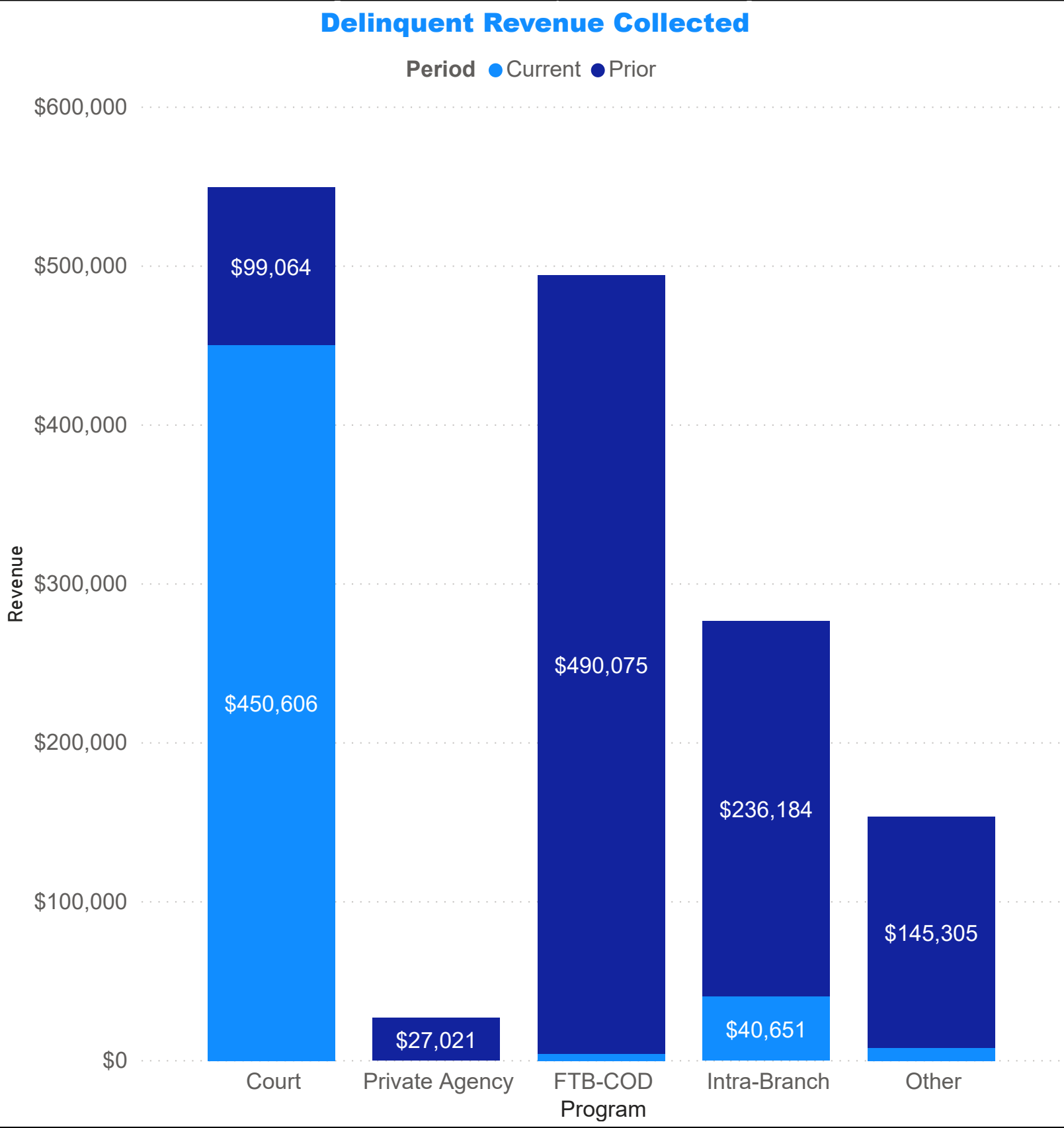
According to the Glenn collections program, impacts to the Gross Recovery Rate (GRR) and Success Rate (SR) can be attributed to the COVID-19 shutdown, which created an impact to case processing caused by decreased or postponed court calendars which pushed out the processing of many cases and the related collection efforts. The court went through a case management system (CMS) conversion in 2019–20, beginning in August 2019, which includes ongoing reporting development. The court also had multiple staffing changes in the collections program leading to transition periods in case processing. The report contains blank cells which indicate that the information requested could not be captured by the CMS.

Select Program	Non-Delinquent Collections	Delinquent Collections	Adjustments	Discharge	Outstanding Balance
Glenn	(Blank)	\$1,501,650	\$314,787	\$0	\$37,518,509



Benchmarks		
Period	GRR	Success Rate
▲ Current	3%	3%
Prior	6%	4%
Combined	5%	4%

Average Default Rate	
Period	Default Rate
▲ Current	0%
Prior	0%
Combined	0%



Select Program

Glenn

▼

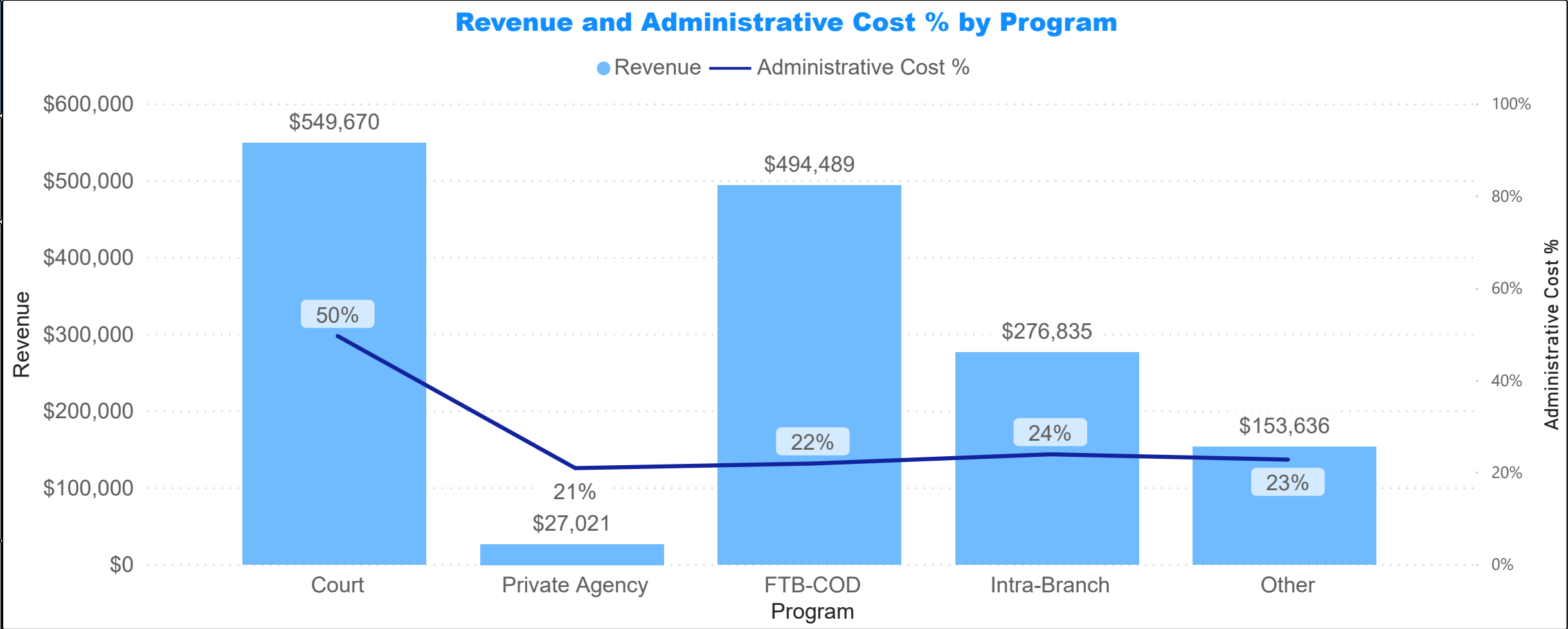
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$450,606	\$99,064	\$549,670
Private Agency	\$0	\$27,021	\$27,021
FTB-COD	\$4,414	\$490,075	\$494,488
Intra-Branch	\$40,651	\$236,184	\$276,835
Other	\$8,331	\$145,305	\$153,636
Total	\$504,002	\$997,648	\$1,501,650

Administrative Cost of Collections			
Program▲	Current	Prior	Total
Court	(\$273,032)	\$0	(\$273,032)
Private Agency	\$0	(\$5,674)	(\$5,674)
FTB-COD	(\$971)	(\$107,816)	(\$108,787)
Intra-Branch	(\$9,756)	(\$56,684)	(\$66,440)
Other	(\$2,000)	(\$33,100)	(\$35,100)
Total	(\$285,759)	(\$203,274)	(\$489,033)

Administrative Cost %			
Program▲	Current	Prior	Combined
Court	61%	0%	50%
Private Agency	0%	21%	21%
FTB-COD	22%	22%	22%
Intra-Branch	24%	24%	24%
Other	24%	23%	23%



Collections Activity			
Category▼	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	4,837	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$276,835	1,963	(\$66,441)
Skip Tracing	\$0	6,340	\$0
Private Debt Collectors	\$27,021	1,903	(\$5,674)
Lobby/Counter	\$549,670	0	(\$273,032)
FTB-IIC (Interagency Collection Program)	\$153,636	5,827	(\$35,100)
FTB-COD (Court-Ordered Debt Program)	\$494,488	1,527	(\$108,787)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$1,501,650	22,397	(\$489,035)

Cases Established/Referred			
Program▲	Current	Prior	Total
Court	995	1,384	2,379
Private Agency	1,903	9,998	11,901
FTB-COD	1,527	6,901	8,428
Intra-Branch	620	2,303	2,923
Other	10,148	8,904	19,052
Total	15,193	29,490	44,683

Cases with Payments			
Program	Current	Prior	Total
Court	894	1,282	2,176
Private Agency		70	70
FTB-COD	13	962	975
Intra-Branch	91	493	584
Other		379	379
Total	998	3,186	4,184

# **Humboldt Court and County 2019–20 Summary**

**County Population: 133,302**

**Authorized Judges/Commissioners: 7/1.0**

## **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. The court and county do not have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 24 of the 25 recommended collections best practices. The following best practice is currently not being met: 1 (see Attachment 3); and
- Engages in 15 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

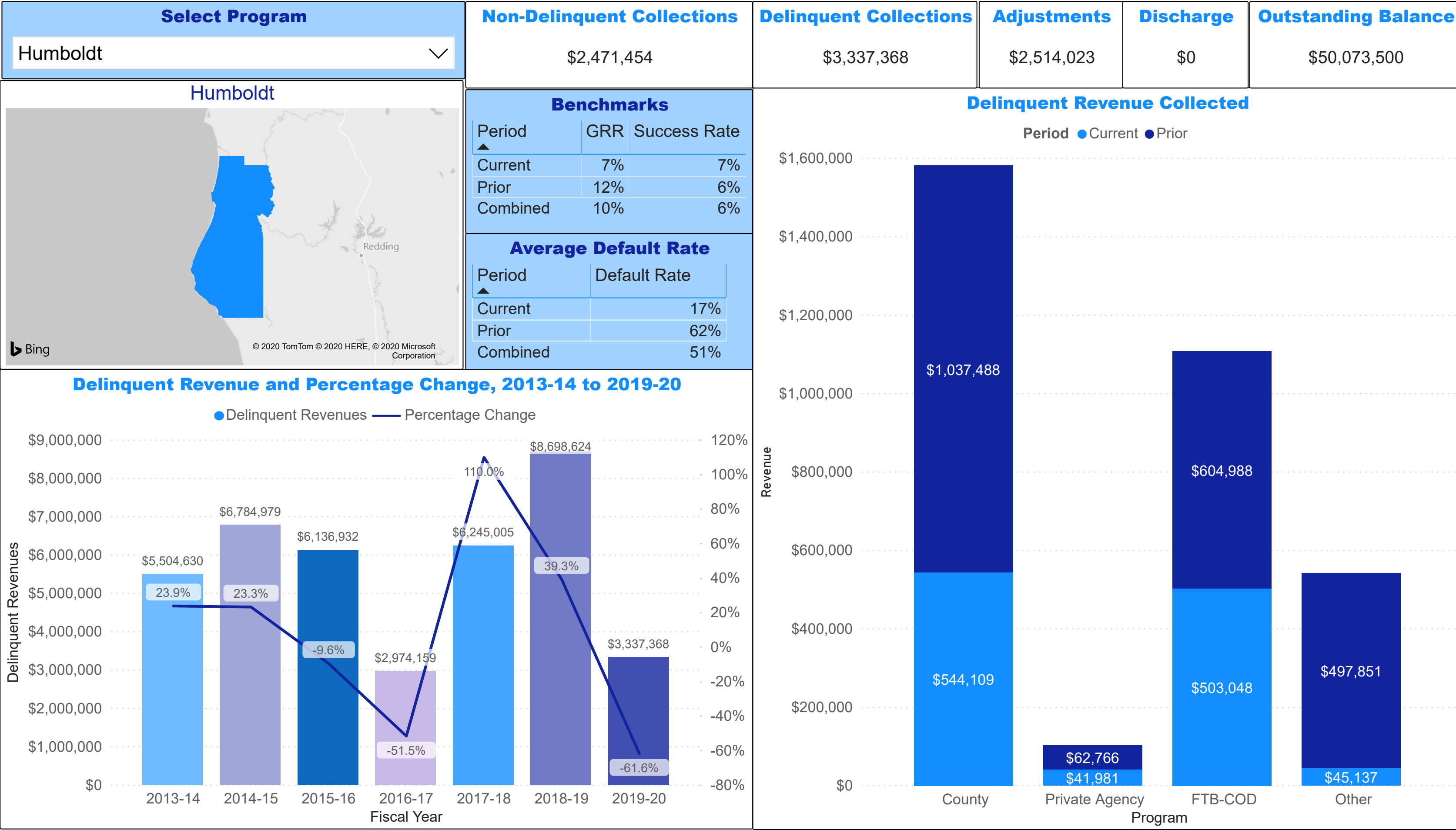
## **Performance**

According to the Humboldt collections program, the decrease in the county's Gross Recovery Rate and Success Rate is due to the impact of the COVID-19 pandemic, limited resources available to individuals, as well as the grace periods and collections moratoriums placed by the Franchise Tax Board and others. In addition, changes in the law continue to negatively impact collections (including Vehicle Code section 42003(c) and Penal Code section 1214.1) as well as changes to California Rules of Court 4.103c and 4.335 which eliminated driver's license holds for failure to pay. The reduction or dismissal of fines as a result of ability to pay determinations and the reconsideration of failure to appear cases has also impacted collections.

Further, per court order, County Revenue Recovery was directed to dismiss and report a total adjusted value of \$2,305,289 from 3,231 failure to appear traffic infraction cases dating back to 2015 and prior. As of October 2019, the Humboldt County Superior Court ceased referrals of all misdemeanor court fines dramatically decreasing the number of newly referred cases. Finally, discharge from accountability was not performed in 2019–20 due to limited staffing, but will be completed in 2020-21.

The county is unable to accurately report all the information related to their collection activities, as software does not have the capability to collect the required data. The attempt to transition into a new program was halted due to limited program compatibility and inability to accurately transfer data to the new system. At this time, county systems cannot effectively track certain information, but the IT department continues to work on systems programming to track the required data.

Humboldt County continues attempts at negotiating a written MOU for collections services with the Humboldt Superior Court. Until a written MOU is finalized the county continues to follow the default practices set forth by statute.



Select Program

Humboldt

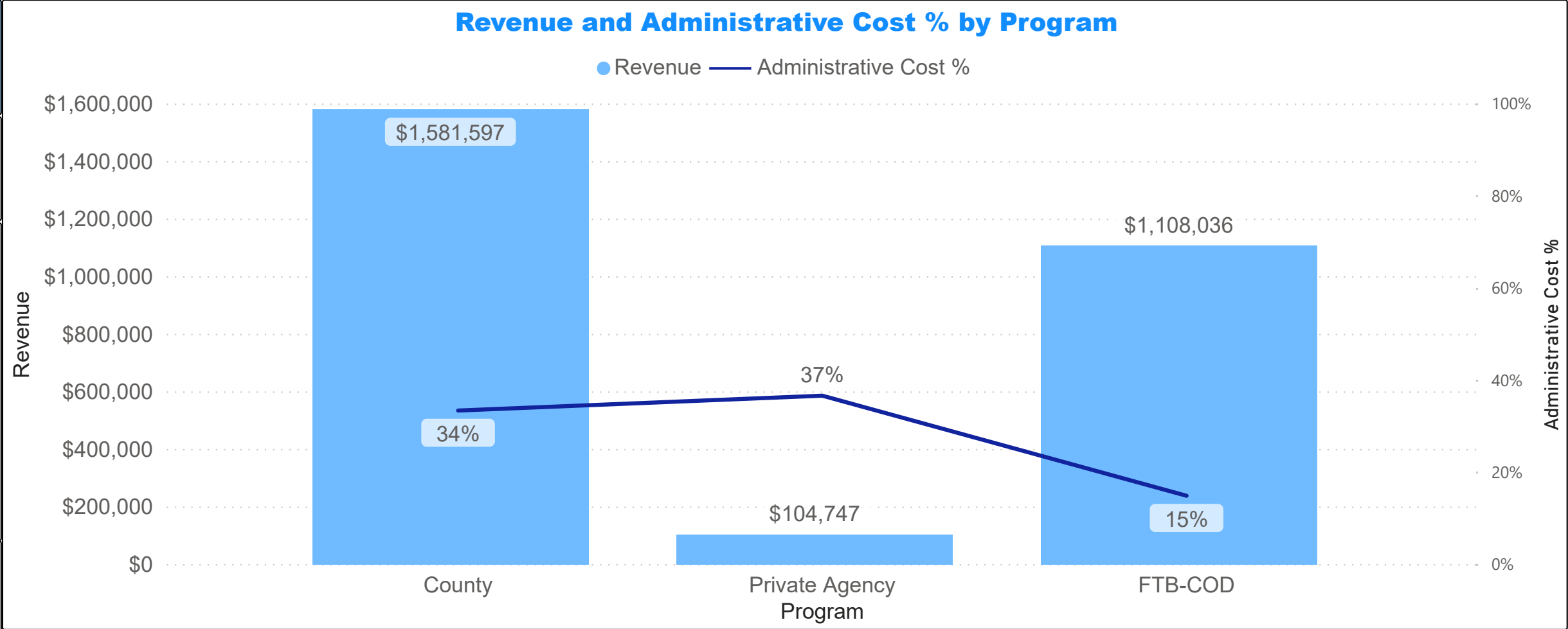
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
County	\$544,109	\$1,037,488	\$1,581,597
Private Agency	\$41,981	\$62,766	\$104,747
FTB-COD	\$503,048	\$604,988	\$1,108,036
Other	\$45,137	\$497,851	\$542,988
Total	\$1,134,275	\$2,203,093	\$3,337,368

Administrative Cost of Collections			
Program	Current	Prior	Total
County	(\$529,847)	\$0	(\$529,847)
Private Agency	(\$7,123)	(\$31,349)	(\$38,472)
FTB-COD	(\$75,457)	(\$90,748)	(\$166,205)
Total	(\$612,427)	(\$122,097)	(\$734,524)

Administrative Cost %			
Program	Current	Prior	Combined
County	97%	0%	34%
Private Agency	17%	50%	37%
FTB-COD	15%	15%	15%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	0	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$104,747	0	(\$38,472)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$346,004	979	\$0
FTB-COD (Court-Ordered Debt Program)	\$1,108,036	0	(\$166,205)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$1,558,787	979	(\$204,677)

Cases Established/Referred			
Program	Current	Prior	Total
County	887		887
Private Agency	9,296	47,051	56,347
FTB-COD	6,996	8,414	15,410
Total	17,179	55,465	72,644

Cases with Payments			
Program	Current	Prior	Total
County	811	2,309	3,120
Private Agency	111	187	298
FTB-COD	11,353	13,653	25,006
Total	12,275	16,149	28,424

## **Imperial Court and County 2019–20 Summary**

**County Population: 188,777**

**Authorized Judges/Commissioners: 10/1.3**

### **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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

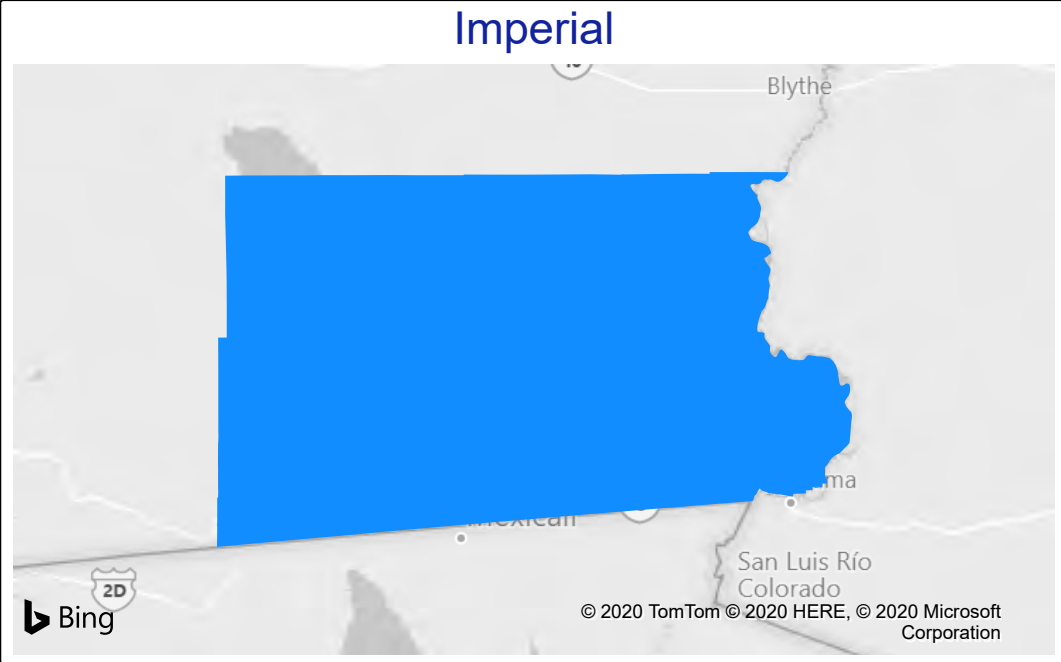
- Meets 24 of the 25 recommended collections best practices. The following best practice is currently not being met: 10 (see Attachment 3); and
- Engages 15 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Imperial collections program, they continue to improve the department's efficiencies by providing staff training and incorporating new tools to the process. They are improving communication with external collection agencies in order to work more efficiently with them and plan to start the process for handling the discharge of accountability for uncollectible court-ordered debt.

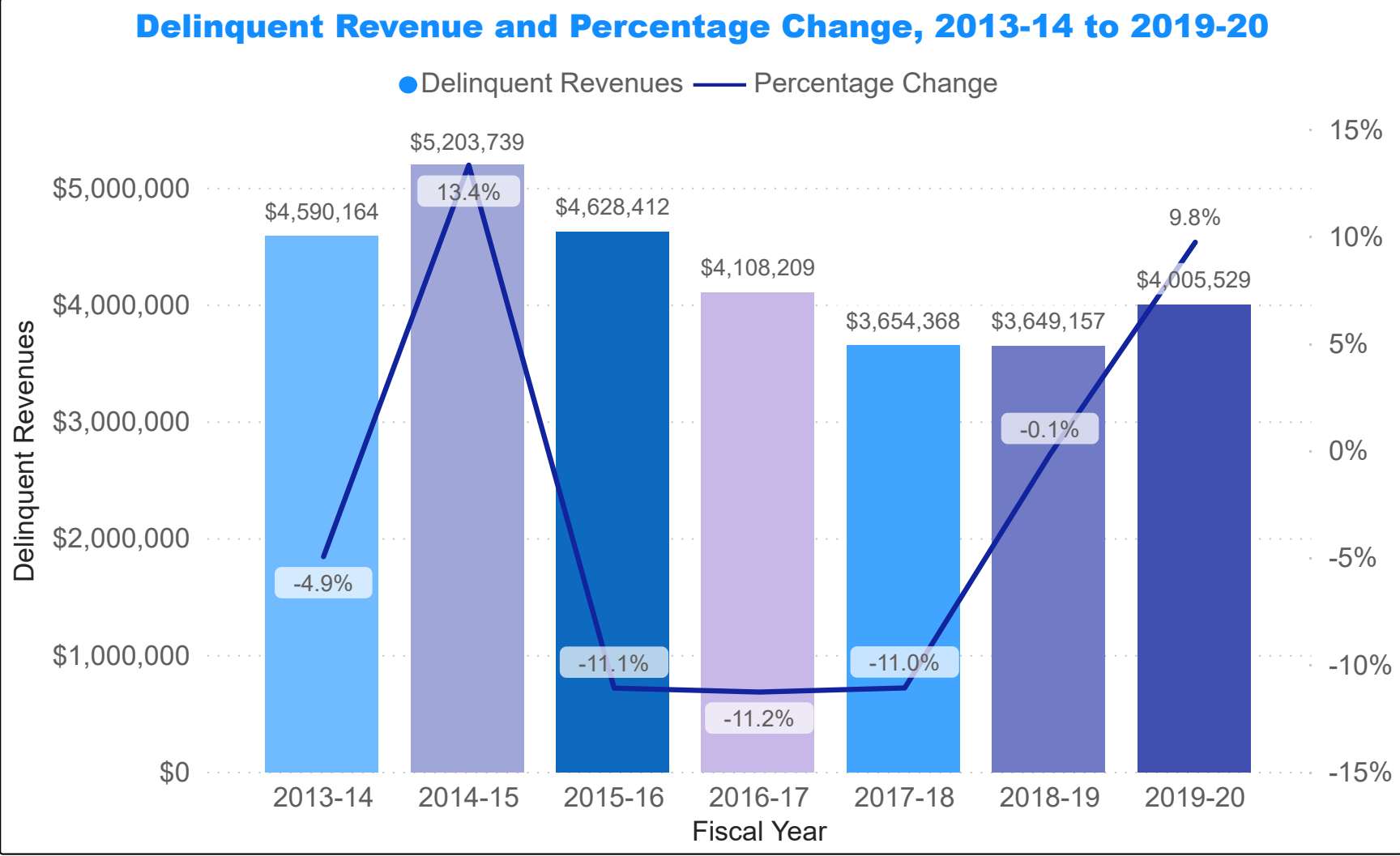
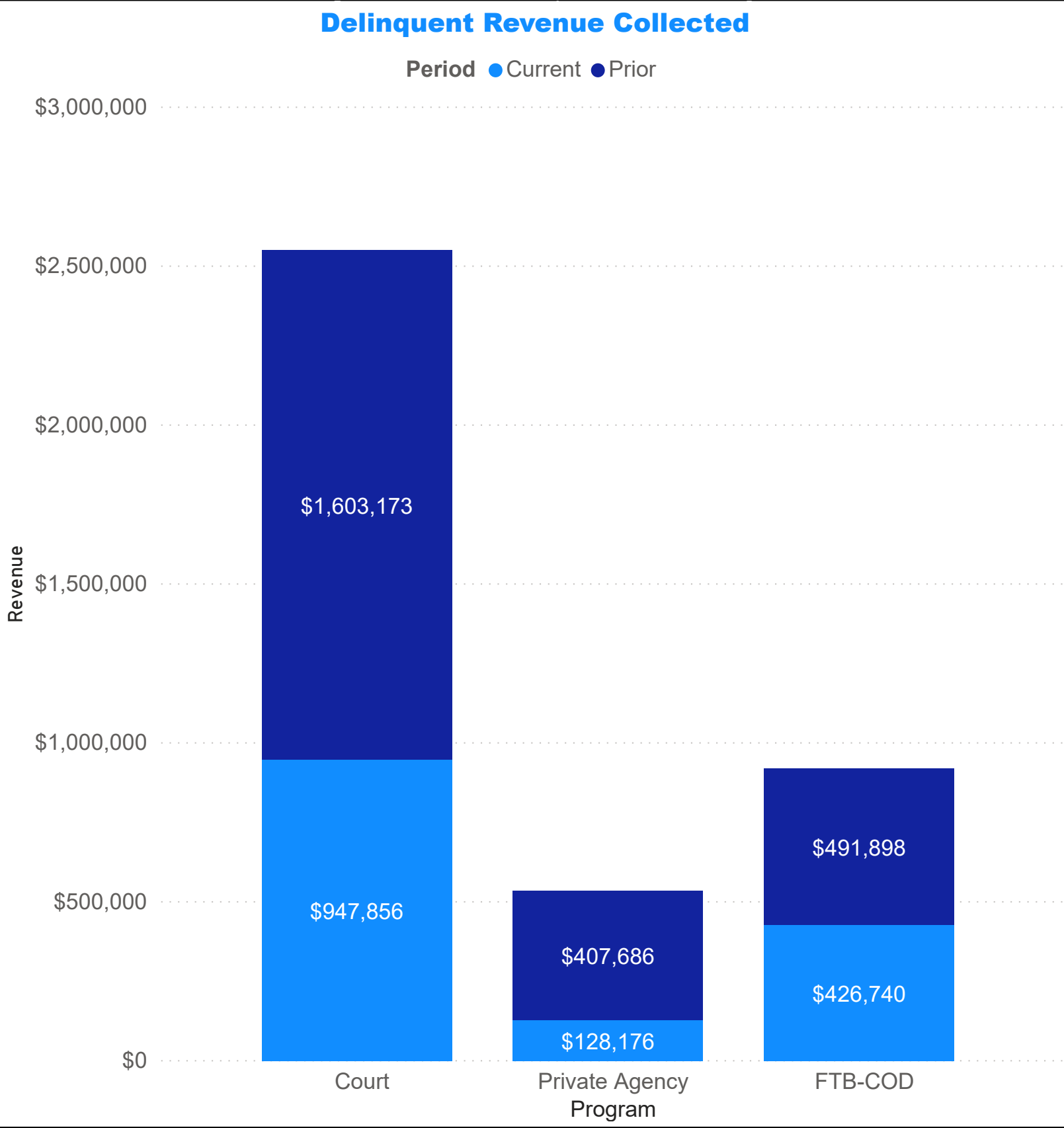
The court has experienced significant challenges with transferring information to the new case management system; limited access to old software prevents the creation of specific reports. The court's priority is to keep improving their system to be able to generate all the necessary information. The program completed the reporting template to the extent possible, within the limits of the case management system and the availability of data.

Select Program	Non-Delinquent Collections	Delinquent Collections	Adjustments	Discharge	Outstanding Balance
Imperial	\$7,844,128	\$4,005,529	\$122,785	\$0	\$65,543,539



Benchmarks		
Period	GRR	Success Rate
▲ Current	22%	22%
Prior	4%	4%
Combined	6%	6%

Average Default Rate	
Period	Default Rate
▲ Current	5%
Prior	20%
Combined	12%



Select Program

Imperial

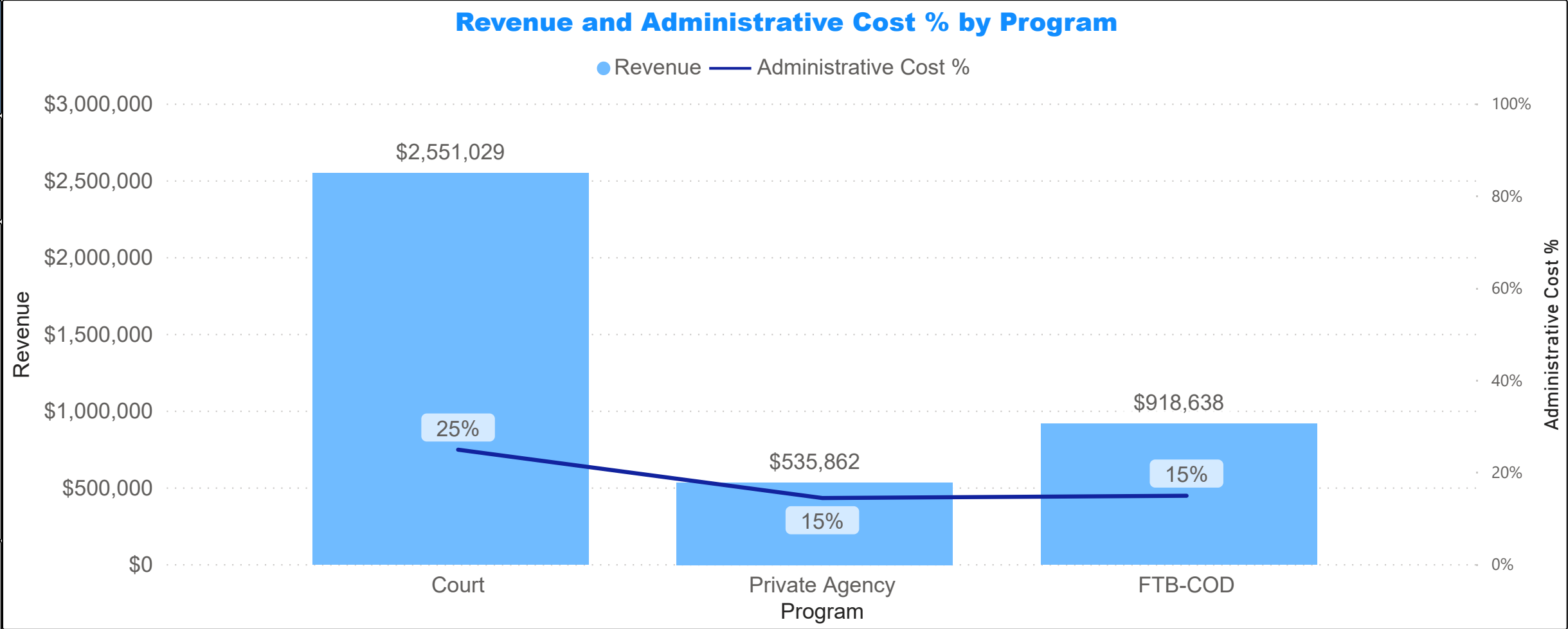
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$947,856	\$1,603,173	\$2,551,029
Private Agency	\$128,176	\$407,686	\$535,862
FTB-COD	\$426,740	\$491,898	\$918,638
Total	\$1,502,772	\$2,502,757	\$4,005,529

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$236,957)	(\$400,782)	(\$637,739)
Private Agency	(\$18,489)	(\$59,249)	(\$77,738)
FTB-COD	(\$64,011)	(\$73,785)	(\$137,796)
Total	(\$319,457)	(\$533,816)	(\$853,273)

Administrative Cost %			
Program	Current	Prior	Combined
Court	25%	25%	25%
Private Agency	14%	15%	15%
FTB-COD	15%	15%	15%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$310,609	888	(\$43,950)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$207,735	496	(\$31,160)
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$535,862	0	(\$77,738)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$17,519	39	(\$2,628)
FTB-COD (Court-Ordered Debt Program)	\$918,638	0	(\$137,796)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$1,990,363	1,423	(\$293,272)

Cases Established/Referred			
Program	Current	Prior	Total
Court	1,616	3,917	5,533
Private Agency	4,210	63,898	68,108
FTB-COD	4,142	4,774	8,916
Total	9,968	72,589	82,557

Cases with Payments			
Program	Current	Prior	Total
Court	1,630	3,950	5,580
Private Agency	309	1,114	1,423
FTB-COD	4,916	5,666	10,582
Total	6,855	10,730	17,585

## **Inyo Court and County 2019–20 Summary**

**County Population: 18,584**

**Authorized Judges/Commissioners: 2/0.3**

### **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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

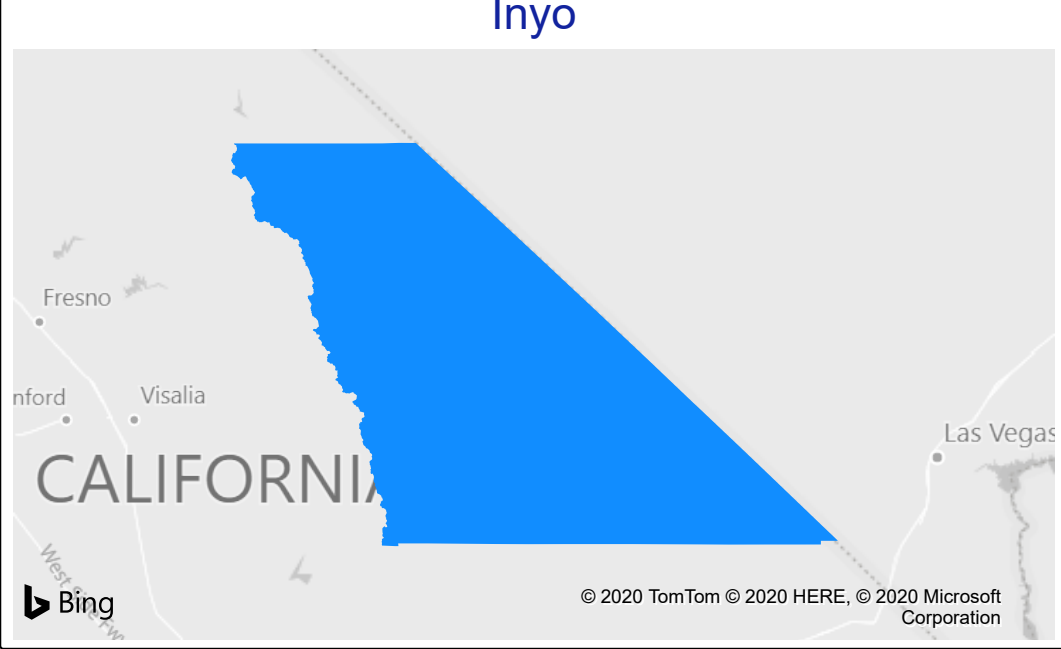
- Meets 24 of the 25 recommended collections best practices. The following best practice is currently not being met: 11 (see Attachment 3); and
- Engages 15 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Inyo collections program, the current period collections rates dropped from the prior year revenue collections in whole for the fiscal year were impacted by the COVID-19 pandemic. The court's program as well as the FTB-COD and private agency paused collections services. Delinquent debt was not pursued from March through June due to the state's stay at home order which left many residents out of work. In addition, there was a surge in requests seeking hardship relief and extensions, prompting internal policy to extend payment due dates in lieu of debt forgiveness. While this increased the current year's debt and weakened collections rates, the court anticipates collecting on this debt once COVID-19 status improves.

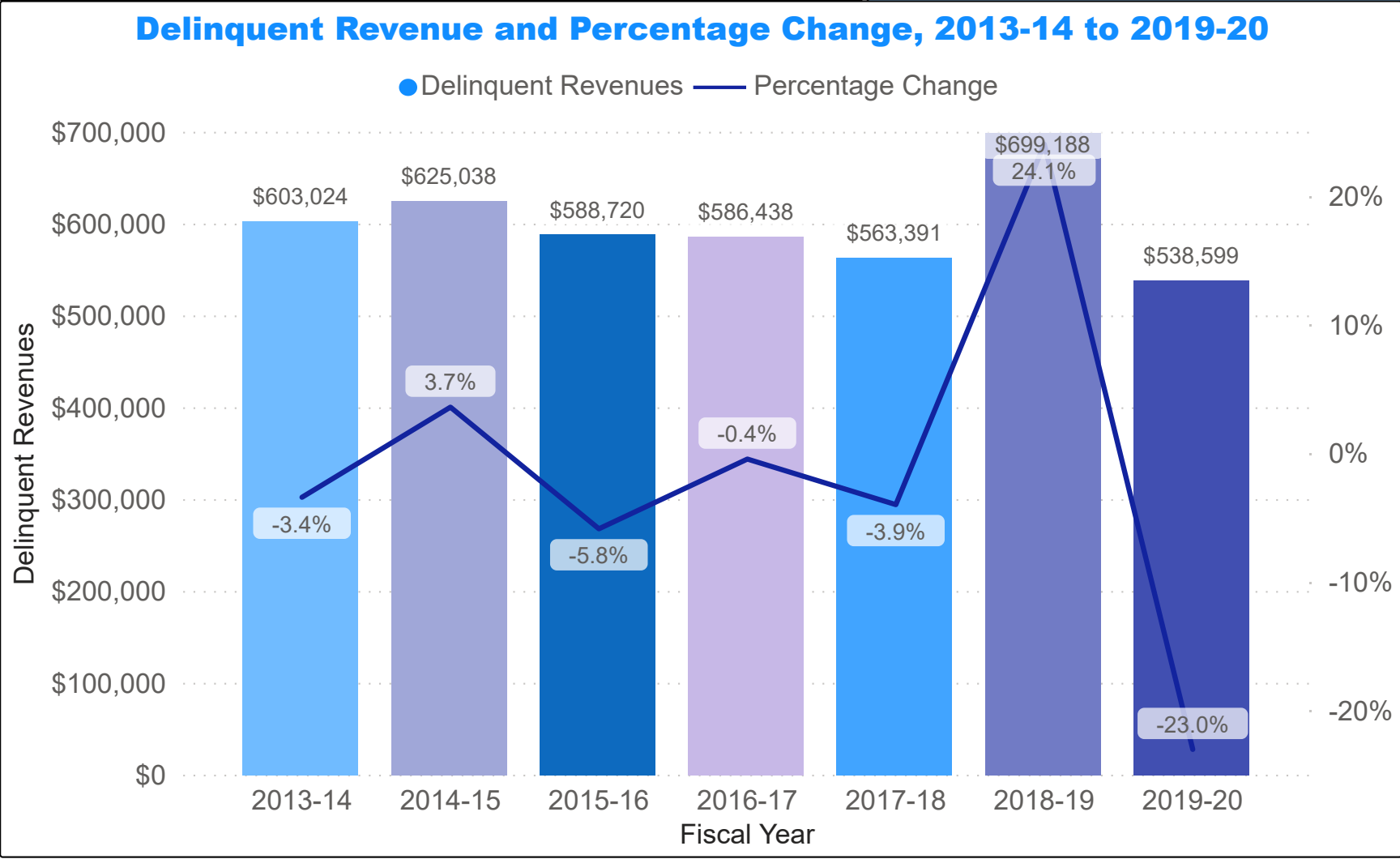
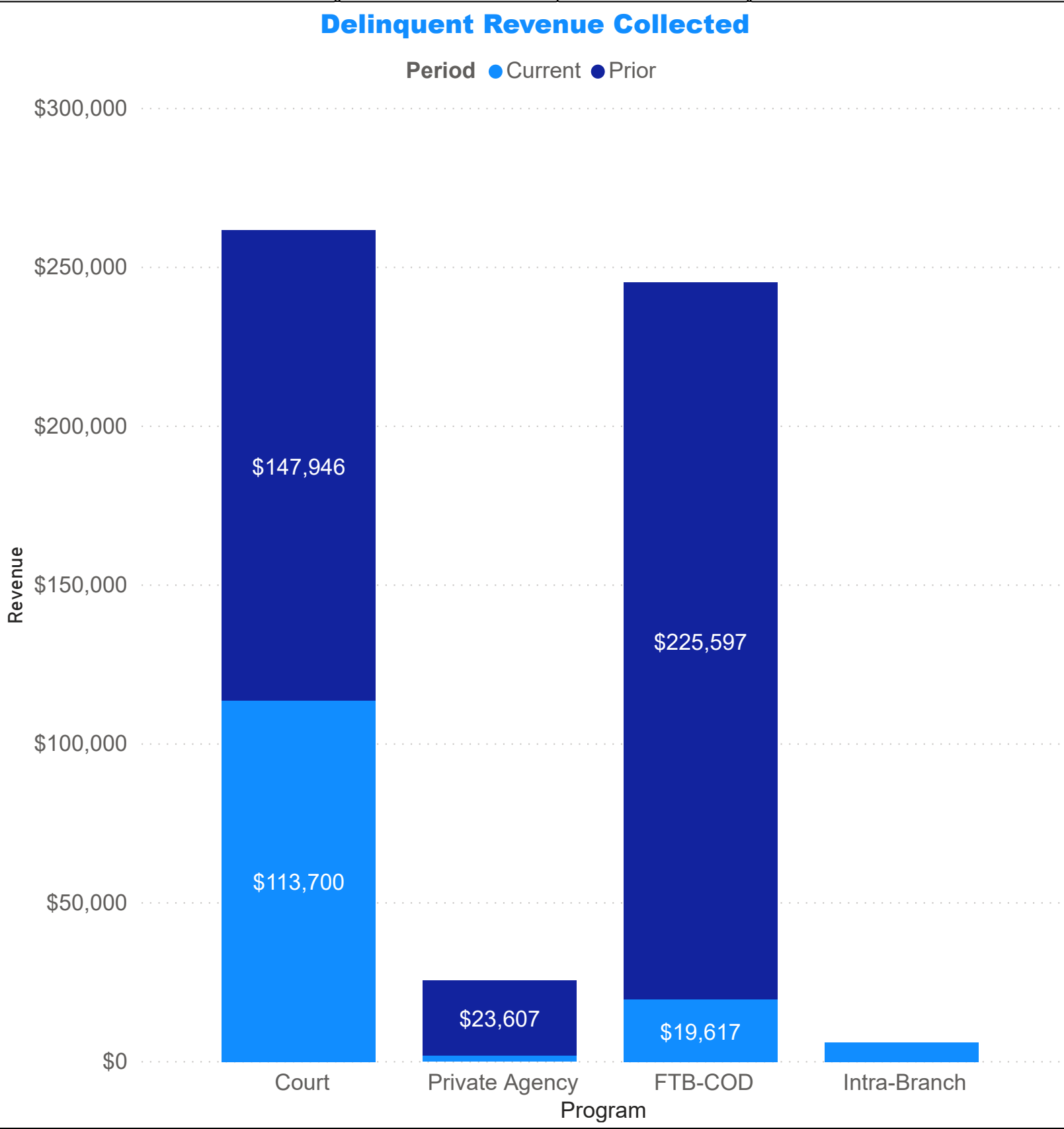
Due to extensive case management system program reporting completed in 2018–19, the program was able to extract the necessary data to complete the reporting template. Additional programming is required to extract more reliable data in the future, for certain elements of the template. The program continues to work with the third-party collections entities to accurately track and report data, as needed, including the manual tracking and reporting of FTB-COD data.

Select Program	Non-Delinquent Collections	Delinquent Collections	Adjustments	Discharge	Outstanding Balance
Inyo	\$2,252,351	\$538,599	\$92,122	\$583,234	\$9,807,176



Benchmarks		
Period	GRR	Success Rate
▲ Current	7%	7%
Prior	12%	5%
Combined	11%	5%

Average Default Rate	
Period	Default Rate
▲ Current	87%
Prior	97%
Combined	96%



Select Program

Inyo

▼

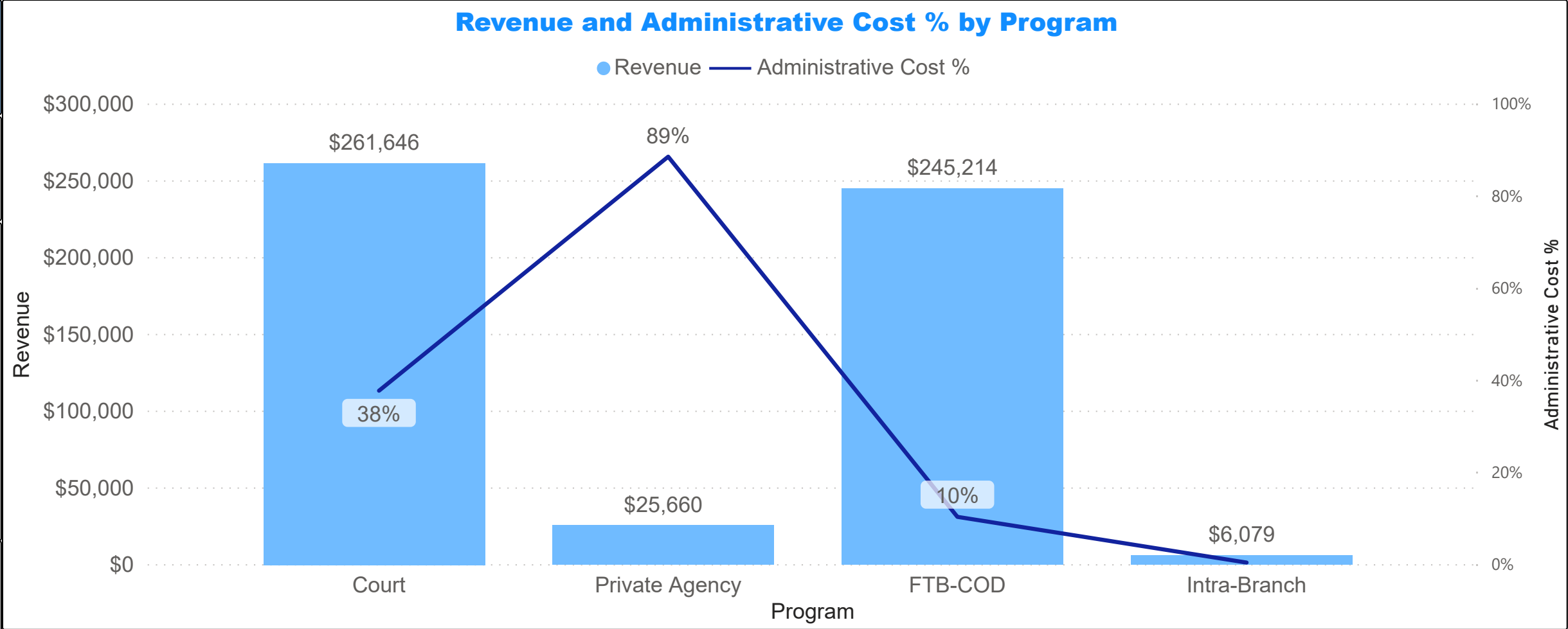
No. of Individuals (Item 6b)

2,937

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$113,700	\$147,946	\$261,646
Private Agency	\$2,053	\$23,607	\$25,660
FTB-COD	\$19,617	\$225,597	\$245,214
Intra-Branch	\$6,079	\$0	\$6,079
Total	\$141,449	\$397,151	\$538,599

Administrative Cost of Collections			
Program▲	Current	Prior	Total
Court	(\$53,592)	(\$45,336)	(\$98,928)
Private Agency	(\$3,184)	(\$19,556)	(\$22,740)
FTB-COD	(\$3,578)	(\$21,977)	(\$25,555)
Intra-Branch	(\$30)	\$0	(\$30)
Total	(\$60,384)	(\$86,869)	(\$147,253)

Administrative Cost %			
Program▲	Current	Prior	Combined
Court	47%	31%	38%
Private Agency	155%	83%	89%
FTB-COD	18%	10%	10%
Intra-Branch	0%	0%	0%



Collections Activity			
Category▼	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$23,691	3,888	(\$2,753)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$25,660	3,476	(\$22,740)
Lobby/Counter	\$237,956	7,083	(\$96,175)
FTB-IIC (Interagency Collection Program)	\$6,079	16	(\$30)
FTB-COD (Court-Ordered Debt Program)	\$245,214	5,846	(\$25,555)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$538,600	20,309	(\$147,253)

Cases Established/Referred			
Program▲	Current	Prior	Total
Court	1,538	6,441	7,979
Private Agency	1,129	3,829	4,958
Total	2,667	10,270	12,937

Cases with Payments			
Program	Current	Prior	Total
Court	206	253	459
Private Agency	16	146	162
FTB-COD	187	392	579
Intra-Branch	16		16
Total	425	791	1,216

# **Kern Court and County 2019–20 Summary**

**County Population: 917,553**

**Authorized Judges/Commissioners: 38/7.0**

## **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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 19 of the 25 recommended collections best practices. The following best practices are currently not being met: 2 and 10, with 14, 22, 23 and 25 not applicable to the program (see Attachment 3); and
- Engages 12 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

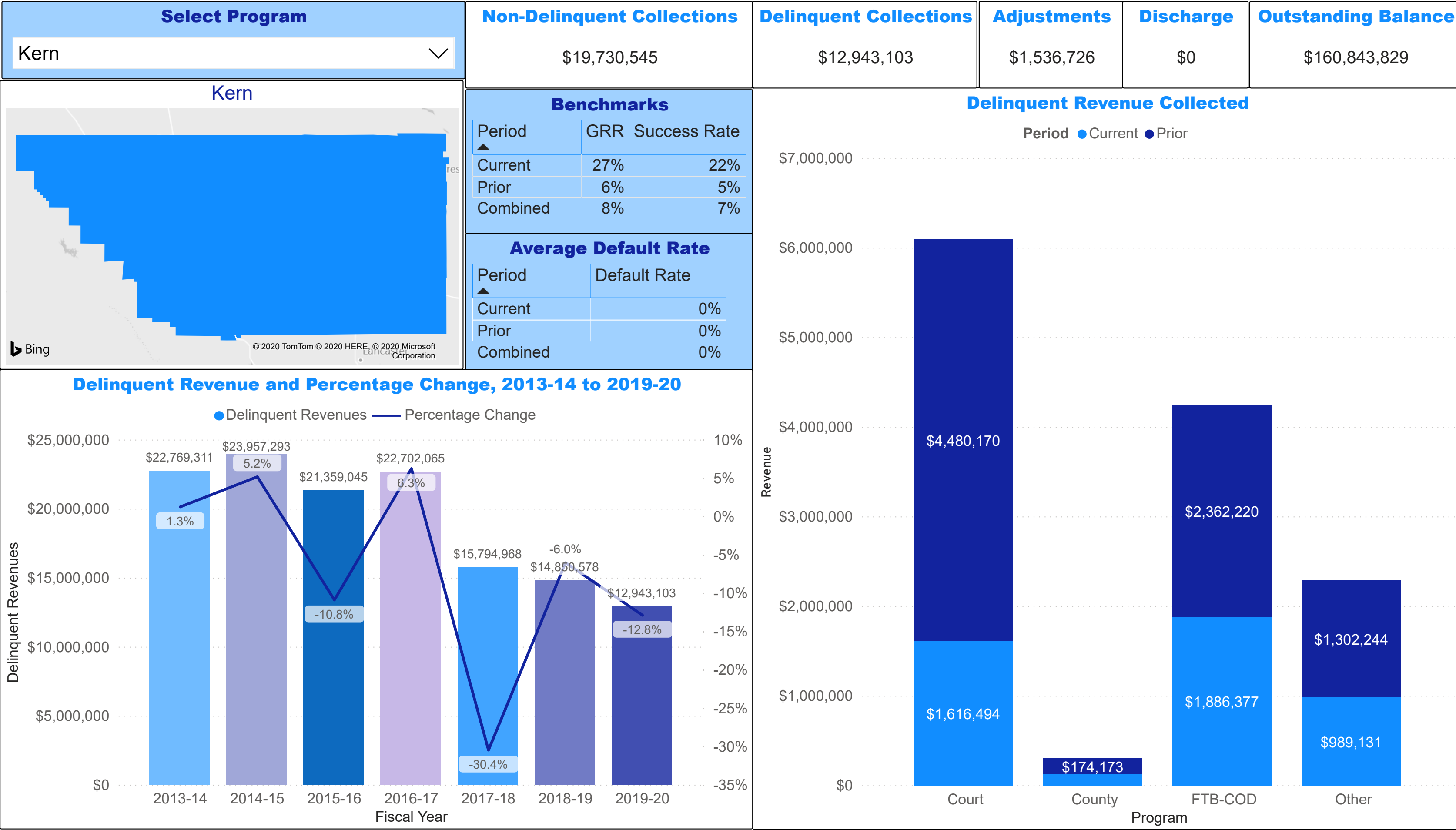
## **Performance**

According to the Kern collections program, the Gross Recovery Rate (GRR) for the current period was 27 percent, unchanged from the prior year. The Success Rate (SR) for the current period was 22 percent, an increase of 1 percent from the prior year. The GRR and SR for prior period inventory was 6 and 5 percent, a decrease of 2 and 1 percent from the prior year, respectively. The combined GRR and SR was 8 percent and 7, representing decreases of 3 and 1 percent from the prior year, respectively.

The slight decline on some of the rates are likely due to the COVID-19 pandemic which had a major impact on the court's collections and collections processes; limited staffing, procedural limitations, and limited court access to the public. All failure to appear fines and civil assessments, and failure to pay civil assessments, have been put on hold. Lastly, AB103 has also likely been an increasing factor in the declines noted above.

The program worked with a programmer to provide as much data as possible for the Annual Financial Report. The court's Accounts Receivable are housed in the court case management system (CMS) which requires custom queries to be written to retrieve the required data, as it is not easily segregated or retrieved by period. Due to system limitations the program is unable to provide accurate collection and cost data by collection activity, as required. The court is working to find ways, within the limitations of the CMS, to provide additional requested detail. Any blank cells denote "not applicable" or "not available". The variance between the beginning balance and prior year ending balance reported is due to an adjustment made to values reported by the Franchise Tax Board's Court-Ordered Debt program. The values provided by the FTB appear to differ from the descriptions of the column values requested.

The program found that a private vendor would not provide any additional benefit or perform any additional processes that are not already being incorporated with the practices currently in place. Also, the program is currently working on establishing a process for handling the discharge of accountability for uncollectible court-ordered debt.



Delinquent Revenue and Percentage Change, 2013-14 to 2019-20

● Delinquent Revenues — Percentage Change



Fiscal Year	Delinquent Revenues	Percentage Change
2013-14	\$22,769,311	1.3%
2014-15	\$23,957,293	5.2%
2015-16	\$21,359,045	-10.8%
2016-17	\$22,702,065	6.3%
2017-18	\$15,794,968	-30.4%
2018-19	\$14,850,578	-6.0%
2019-20	\$12,943,103	-12.8%

Select Program

Kern

▼

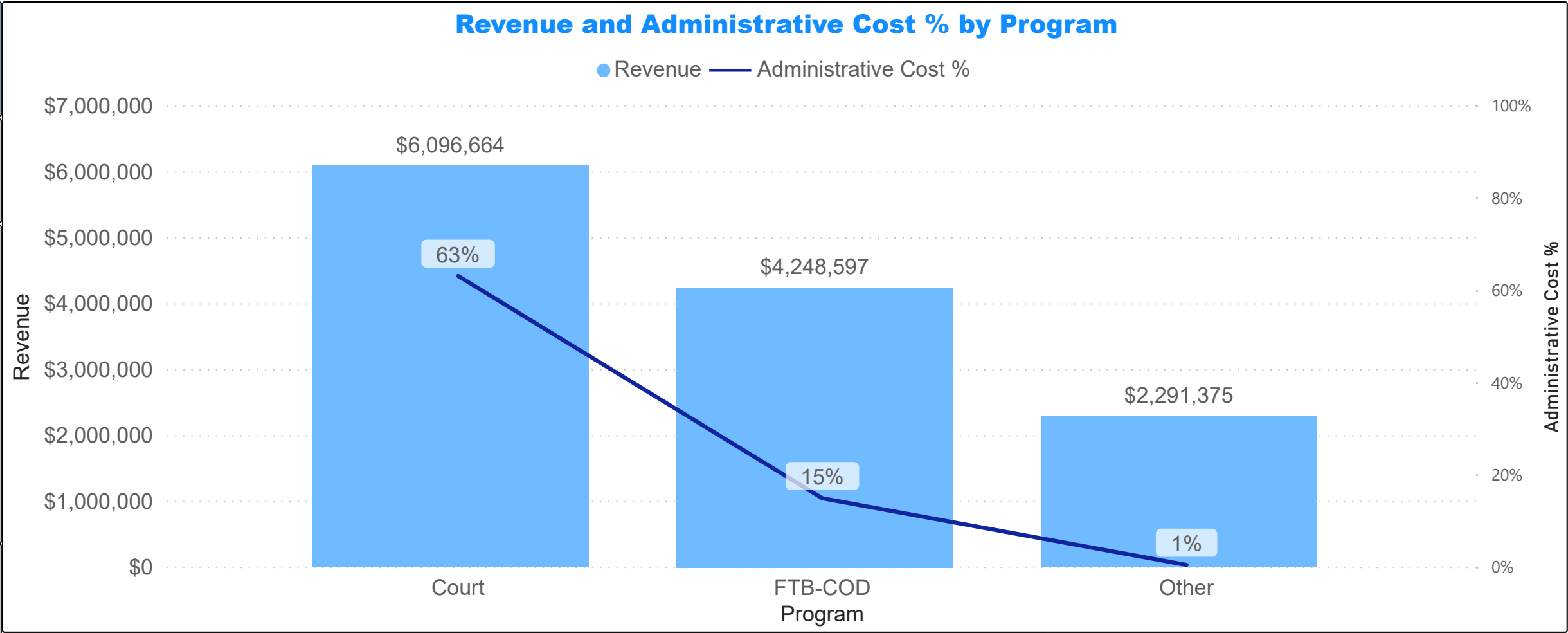
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$1,616,494	\$4,480,170	\$6,096,664
County	\$132,294	\$174,173	\$306,467
FTB-COD	\$1,886,377	\$2,362,220	\$4,248,596
Other	\$989,131	\$1,302,244	\$2,291,375
Total	\$4,624,297	\$8,318,807	\$12,943,103

Administrative Cost of Collections			
Program▲	Current	Prior	Total
Court	(\$1,663,778)	(\$2,190,454)	(\$3,854,232)
FTB-COD	(\$282,957)	(\$354,333)	(\$637,290)
Other	(\$5,438)	(\$7,160)	(\$12,598)
Total	(\$1,952,173)	(\$2,551,947)	(\$4,504,120)

Administrative Cost %			
Program▲	Current	Prior	Combined
Court	103%	49%	63%
FTB-COD	15%	15%	15%
Other	1%	1%	1%



Collections Activity			
Category▼	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	0	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$0	0	\$0
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$4,248,596	0	(\$637,289)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$4,248,596	0	(\$637,289)

Cases Established/Referred			
Program▲	Current	Prior	Total
Court	16,792	206,983	223,775
FTB-COD	13,214	16,578	29,792
Total	30,006	223,561	253,567

Cases with Payments			
Program	Current	Prior	Total
Court	20,403	28,127	48,530
FTB-COD	21,801	27,301	49,102
Total	42,204	55,428	97,632

## **Kings Court and County 2019–20 Summary**

**County Population: 153,608**

**Authorized Judges/Commissioners: 8/1.6**

### **Program Overview**

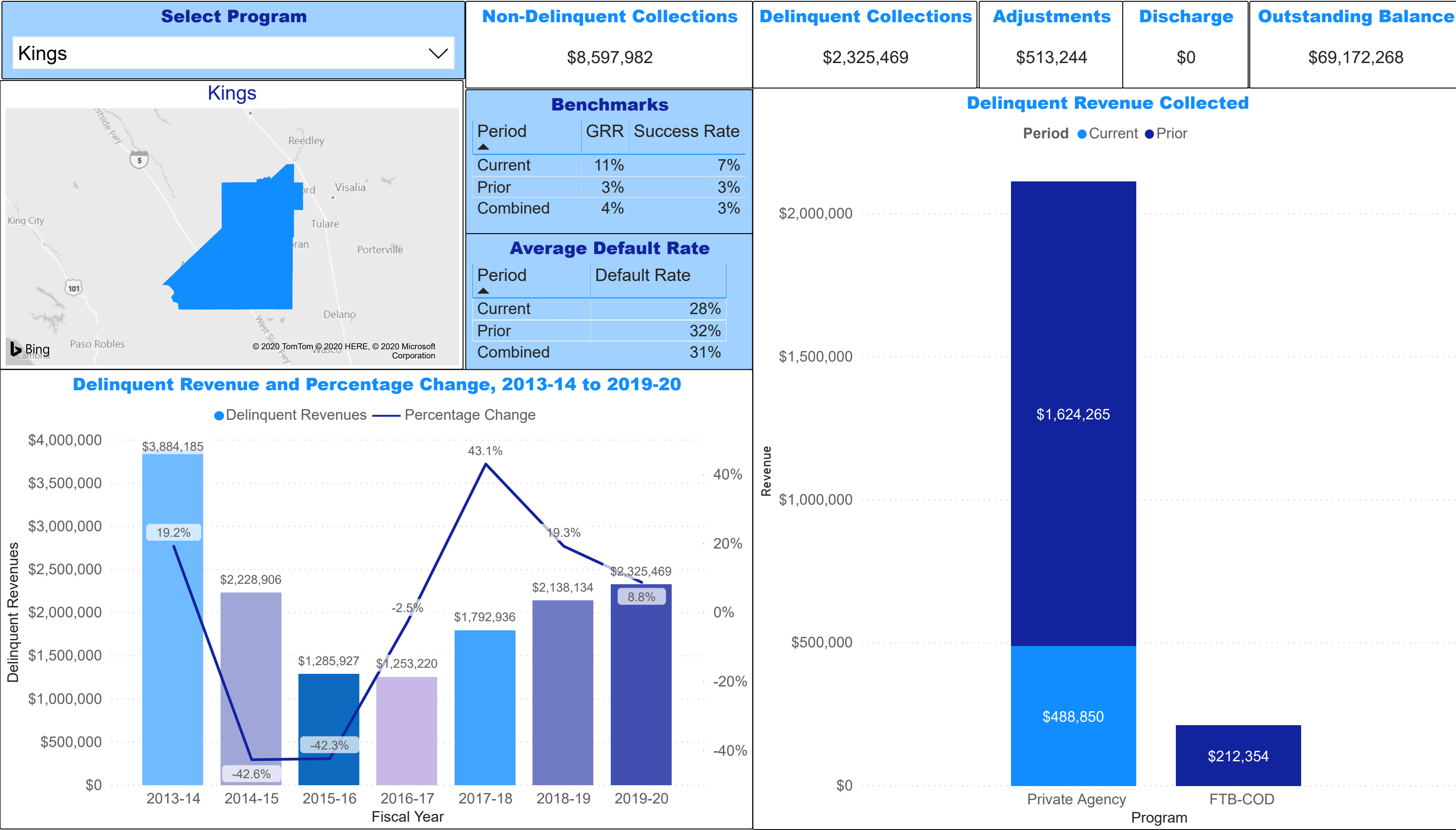
The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Kings County and the County of Kings. The court and county have a verbal memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 19 of the 25 recommended collections best practices. The following best practices are currently not being met: 1, 2, 9, 10, 14, and 21 (see Attachment 3); and
- Engages 13 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Kings County Probation Department's collections program, the case management system does not allow for data to be extracted to meet the reporting requirement. The program does not have the information technology or financial resources to create a report or query that would extract the needed information in the required format. The Probation Department collects on probation cases and once an individual is no longer on probation, the Department continues to collect on the account. Accounts that have missed more than three payments are transferred to the private vendor for collections.

The court will look into developing a process to discharge uncollectable debt from accountability.



Select Program

Kings

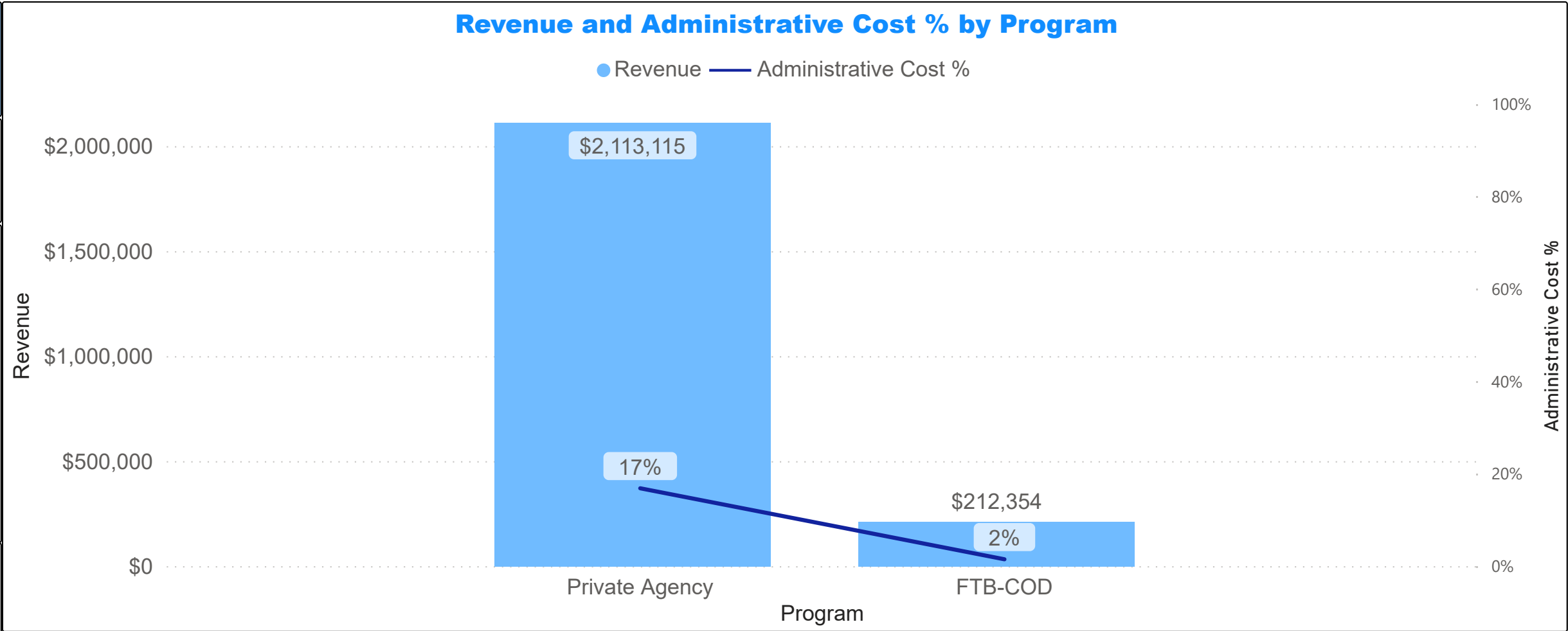
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Private Agency	\$488,850	\$1,624,265	\$2,113,115
FTB-COD	\$0	\$212,354	\$212,354
Total	\$488,850	\$1,836,619	\$2,325,469

Administrative Cost of Collections			
Program	Current	Prior	Total
Private Agency	(\$82,616)	(\$276,698)	(\$359,314)
FTB-COD	\$0	(\$3,477)	(\$3,477)
Total	(\$82,616)	(\$280,175)	(\$362,791)

Administrative Cost %			
Program	Current	Prior	Combined
Private Agency	17%	17%	17%
FTB-COD	0%	2%	2%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	3,078	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	2,531	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$2,113,115	0	(\$359,314)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$212,354	0	(\$3,477)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$2,325,469	5,609	(\$362,791)

Cases Established/Referred			
Program	Current	Prior	Total
Court	38	102	140
Private Agency	7,235	85,289	92,524
FTB-COD		2,039	2,039
Total	7,273	87,430	94,703

Cases with Payments			
Program	Current	Prior	Total
Private Agency	1,136	4,473	5,609
Total	1,136	4,473	5,609

# Lake Court and County 2019–20 Summary

**County Population: 64,040**

**Authorized Judges/Commissioners: 4/0.7**

## 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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 24 of the 25 recommended collections best practices. The following best practice is currently not being met: 9 (see Attachment 3); and
- Engages 13 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

## Performance

According to the Lake collections program, in the current period, the Gross Recovery Rate (GRR) and Success Rate (SR) are lower than last year due to an over estimation of the current period payments from the Franchise Tax Board in the 2018–19 CRT. The over estimation was caused by the case management systems (CMS) inability to separate payments by period, current and prior. The 2019–20 reporting period is more accurate because the data was captured daily as payments were posted. The second factor is related to the COVID-19 pandemic impact on the three collection platforms, made evident with how payments slowed in the last quarter of the fiscal year. In the prior period, the GRR and SR doubled from the prior fiscal year and is attributed to three factors: more accurate data collection, the identification and processing of a large amount of unprocessed accounts, and the identification and discharge of debt owed by deceased individuals. In the combined portion, the GRR is higher due to the discharge amount, while the SR remained static as payments remained the same.

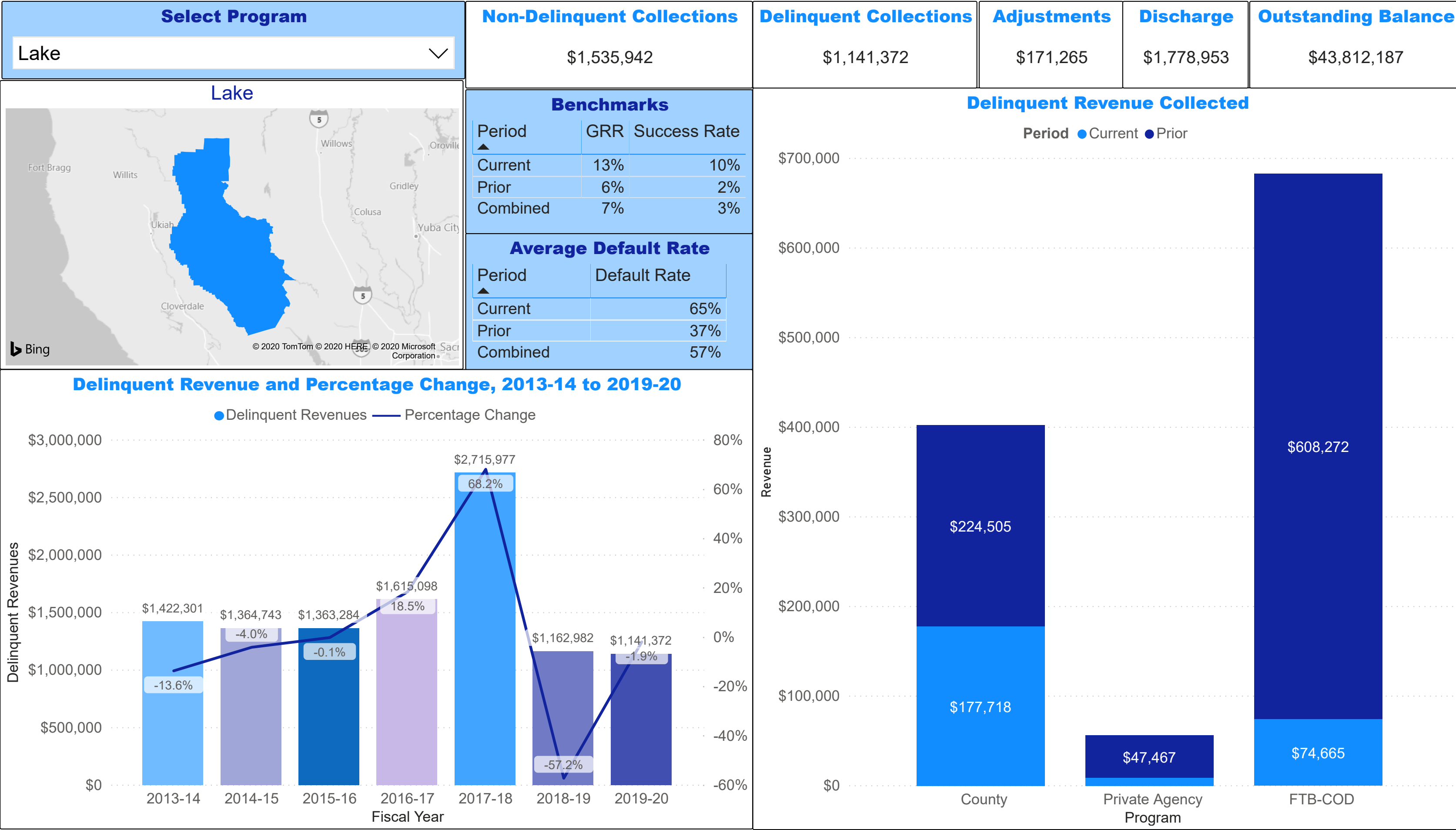
The programs revenue system, Rev Q, continues to have limitations in the ability to separate data in some areas, as needed. To address these limitations, the program is capturing the relevant data on a daily, weekly and monthly basis. In addition, the program continues to work with Ontario Systems to find solutions to their most vexing issues and for accuracy purposes continue to gather data manually, as needed.

Lake County, like many smaller counties, has issues with staffing and turnover; Lake County Collections has not been immune to this structural challenge. However, the staff of two remained constant throughout. Despite COVID-19, which wiped out the 4th Quarter, 2019–20 was a strong and productive year for Lake County Collections and these efforts built the foundation for a solid future going forward. The biggest issues for the year was the overwhelming amount of aged debt and the staggering amount of associated accounts. The program embarked on the account clean-up at the end of the last fiscal year and soon encountered issues. Upon review of the accounts, a large number of active accounts were identified that had never been processed. A large number of accounts that were flagged as transferred to the Franchise Tax Board or private vendor were never forwarded. The program spent close to six months of the fiscal year cleaning and

## **Lake Court and County 2019–20 Summary**

transitioning accounts to an aged debt portfolio. The year started with over 44.1 million dollars and 47,000 accounts in court-ordered debt. Of the total debt, 49 percent was/is over 10 years old and clearly in need of discharge. When COVID-19 hit the program was disabused of any notion of finishing the discharge of old debt before the year end. However, in this process they were able to identify over 1.7 million in accounts held by deceased debtors and have cleared these accounts from our books. Between the old accounts that are receiving payments and identifying deceased debtors, program cleared 4 percent off the total value of oldest accounts. While the amount is small the program plans to discharge up to 10 million dollars in 2020–21.

For 2019–20 revenue was down \$21,610 on \$1,141,657 in receivables, a 1.86 percent decrease from prior year. In February, the program was up \$40,372, a 5 percent increase year over year. Clearly, the pandemic that washed over us in the 4th quarter of 2019–20 had an impact on our collection efforts. In more detail, there was a significant drop in the county program collections from \$528,379 to \$402,223; a 23 percent decrease. This decrease can be attributed to the courts conversion to a new CMS which decreased transfers in/from the court and COVID-19 which caused a substantial reduction in court operations. The decrease on the county side was offset by a 23 percent increase from \$554,365 to \$682,937 in collections from the Franchise Tax Board. This increase was likely driven by the large amount of accounts that were re-forwarded to FTB and if not for COVID-19 would have been greater. The private vendor handles the oldest and consequently most difficult accounts. The \$56,212 collected this year represents a 29 percent decrease from last year and is attributed to the pandemic. As old accounts are cleared, the vendor will focus more on newer and more collectible accounts. Overall, 2019–20 was a productive year for Lake County Collections program.



Select Program

Lake

▼

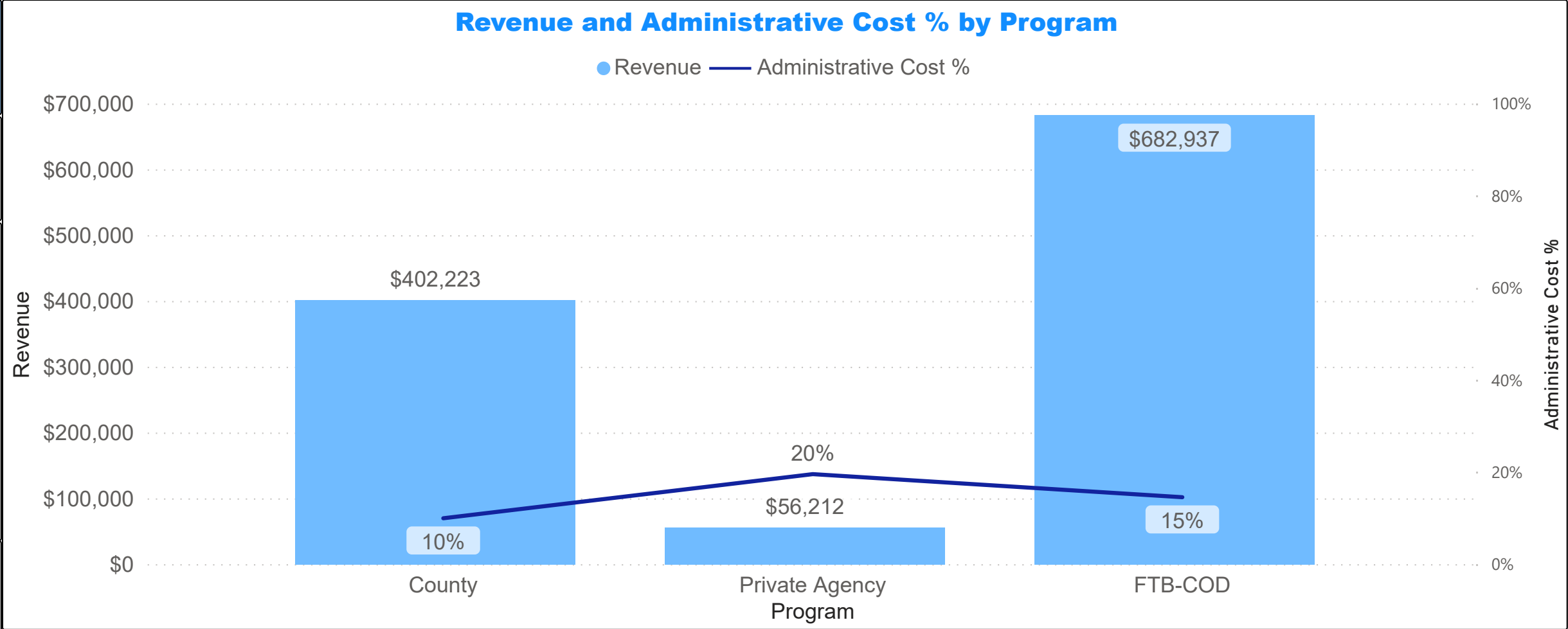
No. of Individuals (Item 6b)

1,075

Delinquent Revenue Collected			
Program	Current	Prior	Total
County	\$177,718	\$224,505	\$402,223
Private Agency	\$8,745	\$47,467	\$56,212
FTB-COD	\$74,665	\$608,272	\$682,937
Total	\$261,128	\$880,244	\$1,141,372

Administrative Cost of Collections			
Program▲	Current	Prior	Total
County	(\$10,170)	(\$30,510)	(\$40,680)
Private Agency	(\$1,578)	(\$9,493)	(\$11,071)
FTB-COD	(\$10,938)	(\$89,354)	(\$100,292)
Total	(\$22,686)	(\$129,357)	(\$152,043)

Administrative Cost %			
Program▲	Current	Prior	Combined
County	6%	14%	10%
Private Agency	18%	20%	20%
FTB-COD	15%	15%	15%



Collections Activity			
Category▼	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$160,889	478	(\$16,272)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$40,222	119	(\$4,068)
Skip Tracing	\$68,378	203	(\$6,916)
Private Debt Collectors	\$56,212	145	(\$11,071)
Lobby/Counter	\$132,734	394	(\$13,424)
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$682,937	1,814	(\$100,292)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$1,141,372	3,153	(\$152,043)

Cases Established/Referred			
Program▲	Current	Prior	Total
County	2,646	3,244	5,890
Private Agency	3,038	36,440	39,478
FTB-COD	4,539	7,609	12,148
Total	10,223	47,293	57,516

Cases with Payments			
Program	Current	Prior	Total
County	568	626	1,194
Private Agency	28	117	145
FTB-COD	323	1,491	1,814
Total	919	2,234	3,153

## **Lassen Court and County 2019–20 Summary**

**County Population: 28,833**

**Authorized Judges/Commissioners: 2/0.3**

### **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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

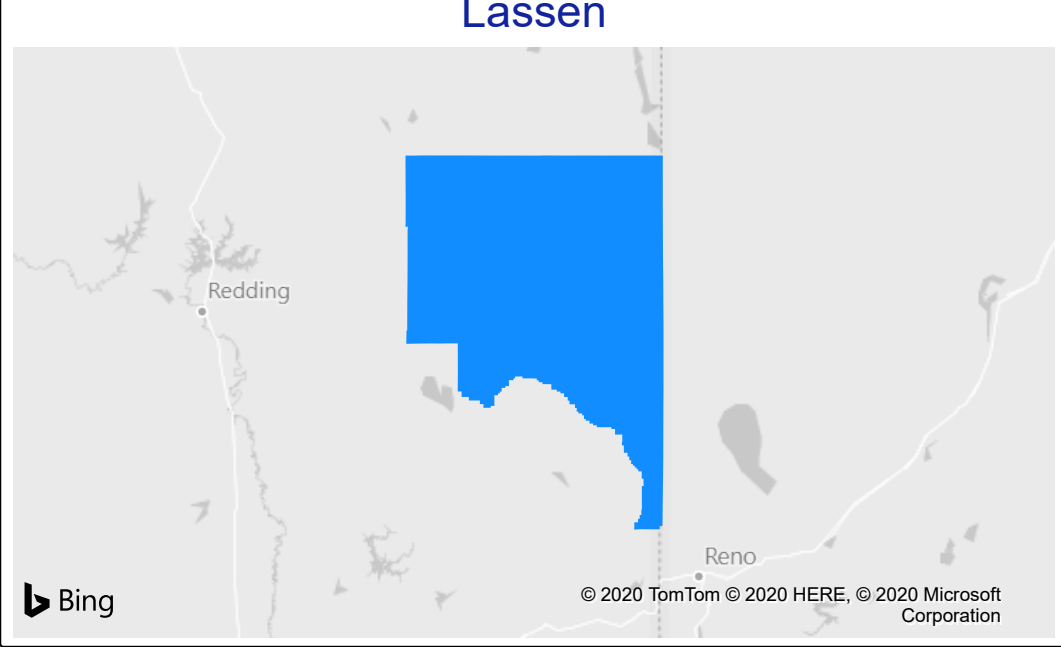
- Meets 22 of the 25 recommended collections best practices. The following best practices are currently not being met: 2, 4, and 10 (see Attachment 3); and
- Engages 15 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Lassen collections program, the program experienced a reduction in the Gross Recovery and Success Rates for 2019–20 as a result of court and state agency closures due to the COVID-19 pandemic.

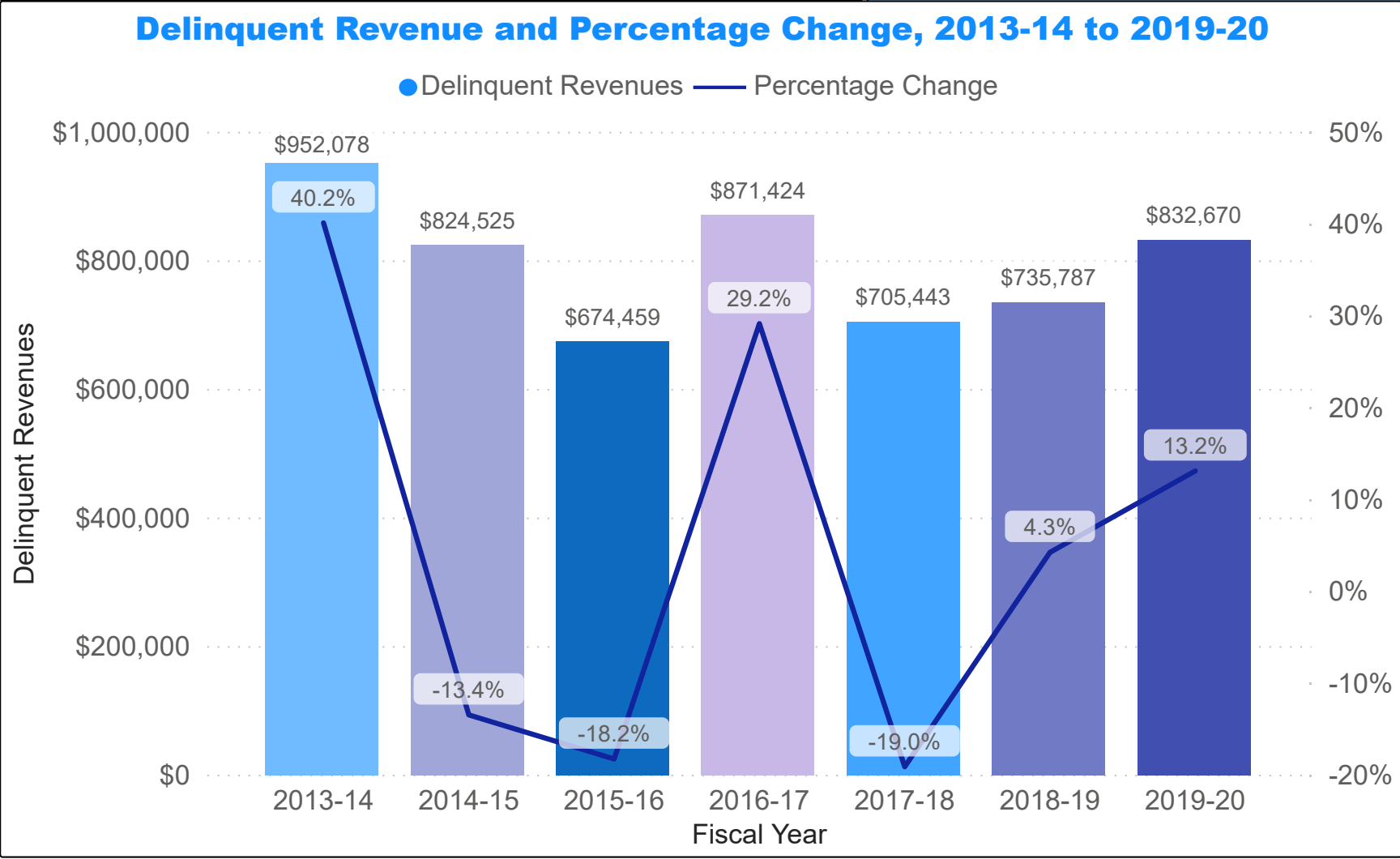
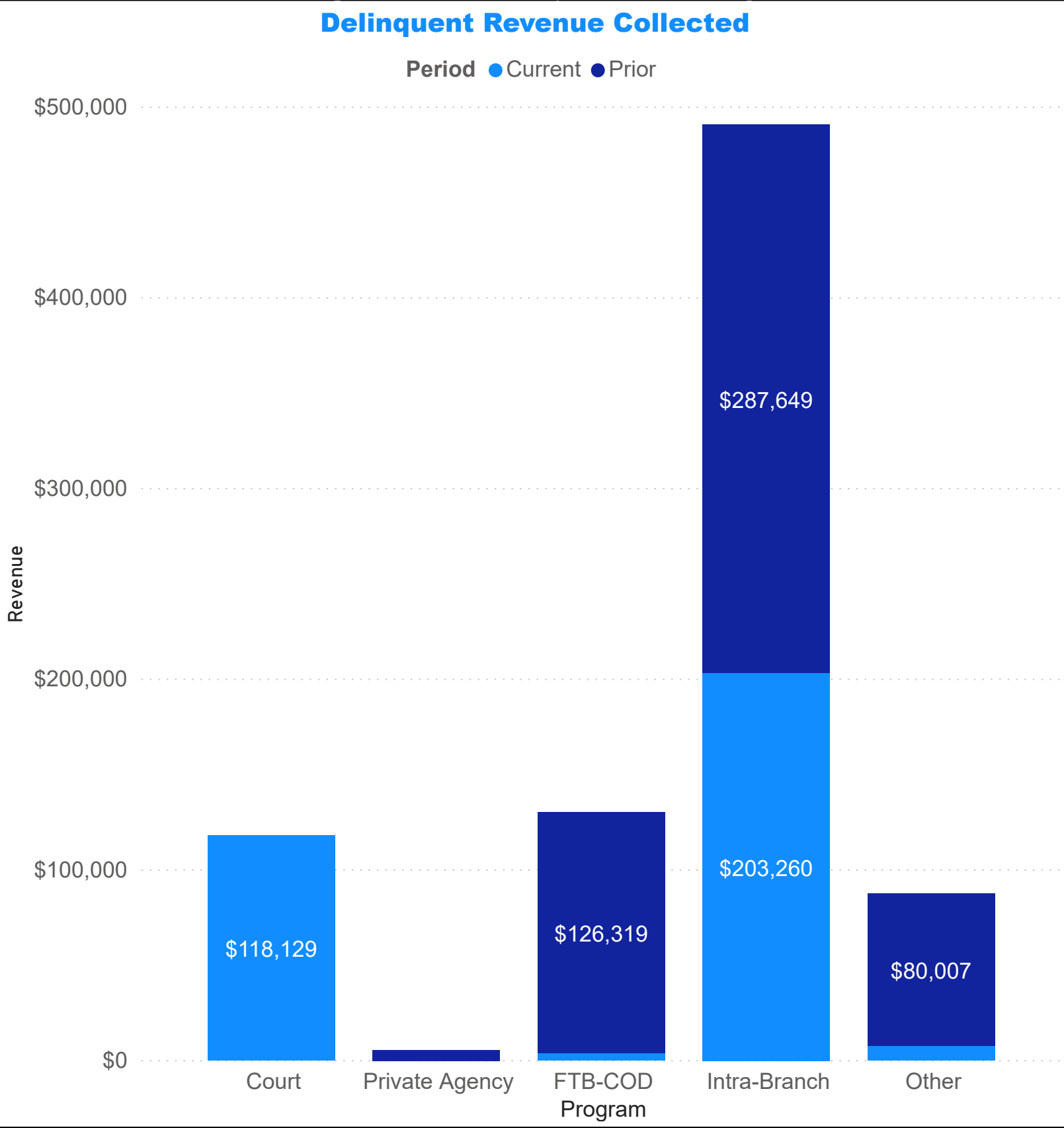
Not all requested information requested could be captured by the case management system, due to software limitations. In addition, the county section of the report has not been completed as figures are unavailable due to migration issues.

Select Program	Non-Delinquent Collections	Delinquent Collections	Adjustments	Discharge	Outstanding Balance
Lassen	\$2,776,397	\$832,670	\$138,079	\$0	\$45,649,233



Benchmarks		
Period	GRR	Success Rate
▲ Current	3%	3%
Prior	2%	1%
Combined	2%	2%

Average Default Rate	
Period	Default Rate
▲ Current	0%
Prior	0%
Combined	0%



Select Program

Lassen

▼

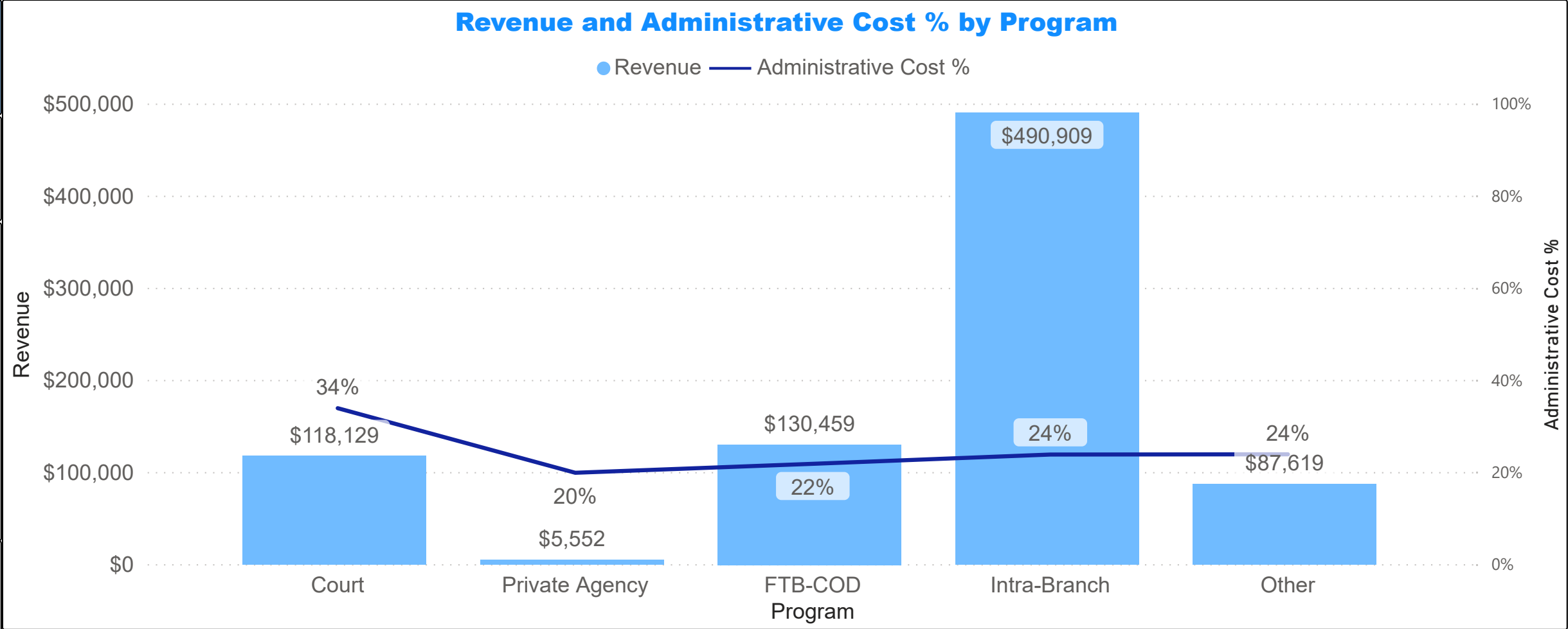
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$118,129	\$0	\$118,129
Private Agency	\$0	\$5,552	\$5,552
FTB-COD	\$4,140	\$126,319	\$130,460
Intra-Branch	\$203,260	\$287,649	\$490,909
Other	\$7,612	\$80,007	\$87,619
Total	\$333,142	\$499,528	\$832,670

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$40,180)	\$0	(\$40,180)
Private Agency	\$0	(\$1,110)	(\$1,110)
FTB-COD	(\$828)	(\$27,790)	(\$28,618)
Intra-Branch	(\$48,536)	(\$69,033)	(\$117,569)
Other	(\$1,827)	(\$19,202)	(\$21,029)
Total	(\$91,371)	(\$117,135)	(\$208,506)

Administrative Cost %			
Program	Current	Prior	Combined
Court	34%	0%	34%
Private Agency	0%	20%	20%
FTB-COD	20%	22%	22%
Intra-Branch	24%	24%	24%
Other	24%	24%	24%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	3,438	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$490,909	1,992	(\$117,569)
Skip Tracing	\$0	2,448	\$0
Private Debt Collectors	\$5,552	450	(\$1,110)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$87,619	3,415	(\$21,029)
FTB-COD (Court-Ordered Debt Program)	\$130,460	524	(\$28,618)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$714,540	12,267	(\$168,327)

Cases Established/Referred			
Program	Current	Prior	Total
Court	1,025	9,612	10,637
Private Agency	450	7,036	7,486
FTB-COD	524	3,473	3,997
Intra-Branch	1,154	12,059	13,213
Other	5,857	4,547	10,404
Total	9,010	36,727	45,737

Cases with Payments			
Program	Current	Prior	Total
Private Agency		9	9
FTB-COD	9	268	277
Intra-Branch	283		283
Other	20	204	224
Total	312	481	793

# Los Angeles Court and County 2019–20 Summary

**County Population: 10,172,951**

**Authorized Judges/Commissioners: 509/71**

## 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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 22 of the 25 recommended collections best practices. The following best practices are currently not being met: 2, 19, and 21 (see Attachment 3); and
- Engages 14 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

## Performance

According to the Los Angeles collections program, the COVID-19 pandemic has had a detrimental impact on the residents of Los Angeles County and the nation. As a result, beginning in March 2020, the court took steps to help mitigate the economic impact of COVID-19 on Los Angeles County residents with matters pending before the court as authorized by the Chief Justice of California, which impacted nondelinquent collections. Steps taken by the court include automatic 90-day grace period for all traffic and non-traffic infraction matters, ability to request a trial by declaration without posting bail, adoption of \$0 dollar bail amount due for infraction cases, and closure of all Clerk's Offices and restricted public access to all courthouses. The court referred delinquent criminal accounts to the Franchise Tax Board Court Ordered Debt (FTB-COD) program for secondary collection efforts until March 2020, when the FTB suspended collection activity in response to the COVID-19 pandemic. For FTB Interagency Intercept Collections program (FTB-IIC) information on the number of cases for which payments were received and gross revenue collected is reported in the prior periods section. In March 2020, FTB-IIC suspended collection activity in response to the COVID-19 pandemic.

The Los Angeles County District Attorney and Los Angeles City Attorney Offices submitted motions requesting the dismissal/suspension of outstanding fines and fees on 2 million cases, of which 1,157,460 were in collections, resulting in an adjustment of \$1,033,935,519. This adjustment figure is included in the calculation of both the gross recovery and success rates.

In February 2020, the County of Los Angeles Board of Supervisors instructed the Interim Chief Probation Officer with the Treasurer and Tax Collector (TTC), the Chief Executive Officer (CEO), the Auditor-Controller, County Counsel and other relevant departments to immediately discontinue the collection or acceptance of payment for all discretionary fees that are collected by the county, which fall within the Los Angeles County Board of Supervisor's authority to suspend, including the discharge and/or release of any outstanding debt balances based on the

## Los Angeles Court and County 2019–20 Summary

subject discretionary fees. Those discharges and/or releases that have been processed for 2019–20 are reflected in this report for the county program and are also included in the calculation of both the gross recovery and success rates.

The court collections program was unable to provide some requested data elements. The data elements that were unavailable for this reporting period has impacted the overall gross recovery and success rates being reported, specifically the requirement to break out data between current and prior year periods for revenue and cost of collections. A coalition of courts across the state, California Tyler User Group (CATUG) including Los Angeles is working with Tyler Technologies to develop report capabilities in the Tyler Odyssey case management system to enable specific reporting required per GC 68514. Only the collections for the county collection program and FTB have been reported between current and prior periods.

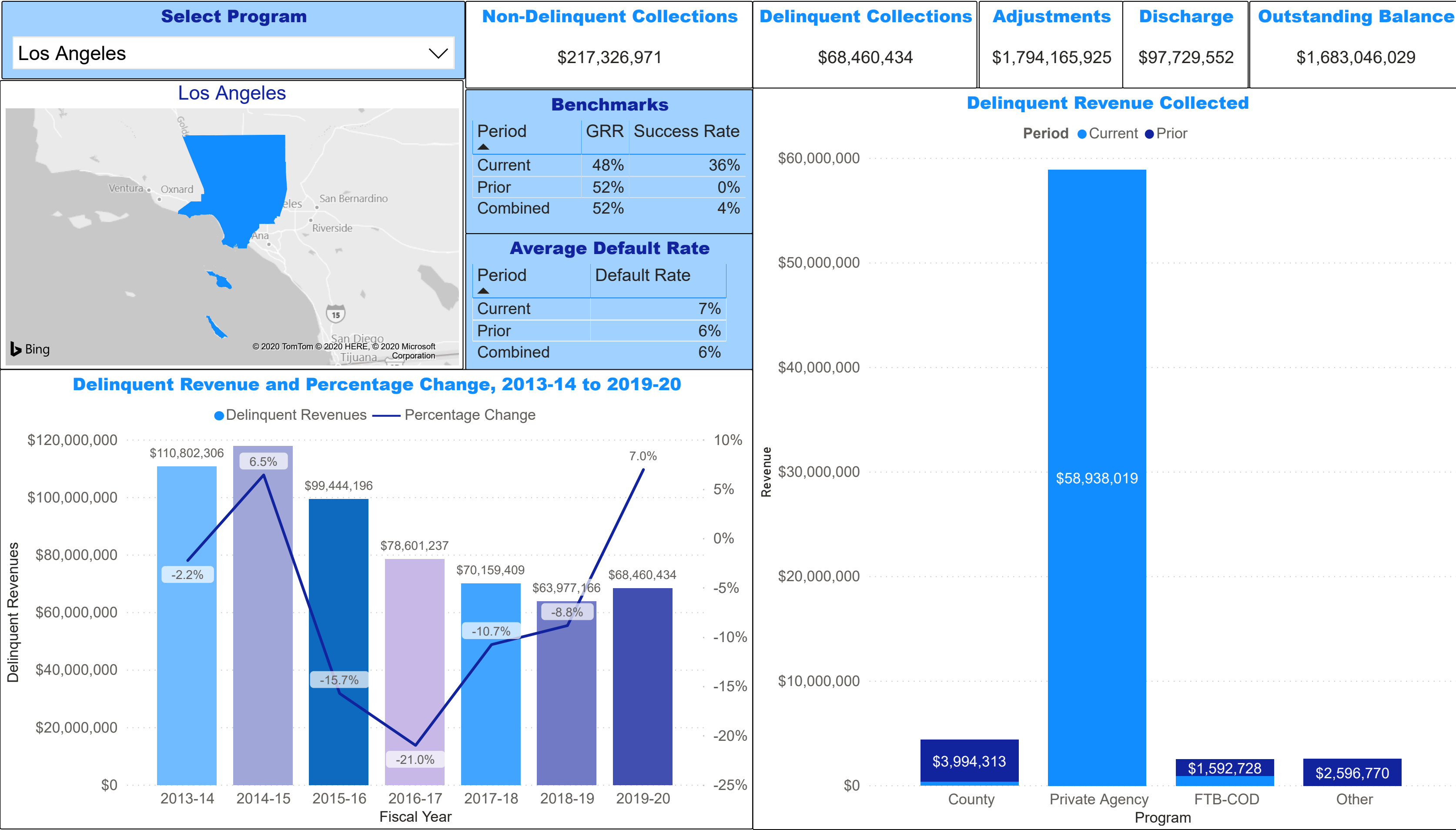
The court is currently exploring the reports available in its new case management system for those accounts that are in delinquent status prior to the referral to collections (i.e., accounts that are in the court's inventory and are in delinquent status pending the referral phase to the collection vendor). The court's legacy systems do not have the capability of providing this information; therefore, until criminal cases are migrated to Odyssey, any information provided on cases in delinquent status prior to referral to collections will be incomplete. The court is monitoring the CATUG Finance Working Group's requests for Tyler to develop and provide reports that capture the new reporting requirements of GC 68514. In addition to exploring reports that can be generated, the court is also working with its two new collection vendors to ensure that data elements required to complete the CRT can be provided.

The court and the county contracted with GC Services (GCS) as its primary private collection vendor during 2019–20, participated with the Franchise Tax Board Court Ordered Debt (FTB-COD) as its secondary collection program, and Linebarger Goggan Blair & Sampson (Linebarger) as its tertiary collection vendor for court ordered debt. The court also participated in the FTB-IIC program. On June 30, 2020, the contract with GCS expired and all case inventory was subsequently returned to the court. Effective July 1, 2020, Linebarger and Harris & Harris are the primary collection vendors for court-ordered debt.

Probation has a stand-alone collection program that is not associated with any court collection efforts. For the purpose of this report, Probation is listed as the County Collection Program. The cost of collections includes the court's enhancement collection cost and Probation. The costs for Probation are understated by \$424,092 because the Probation did not apply recovery cost to the May and June 2020 since revenue collected was less than the costs. The beginning number of cases (678,924) is different from the 2018–19 ending number of cases (591,527) because the same number was inadvertently used for the beginning and ending number of cases in the 2018–19 CRT.

## **Los Angeles Court and County 2019–20 Summary**

The county and court continually monitor the success and overall effectiveness of its court-ordered debt collection program. Collection efforts were halted in March 2020 due to the COVID-19 pandemic. In addition to the suspension of referral of new delinquent cases, the court's collection vendors were instructed to cease outbound collection activity seeking payment for delinquent accounts and if customers initiated contact, allow customers to establish payment plans of any amount in order to have the hold released from their driver's license.



Benchmarks

Period	GRR	Success Rate
Current	48%	36%
Prior	52%	0%
Combined	52%	4%

Average Default Rate

Period	Default Rate
Current	7%
Prior	6%
Combined	6%

Delinquent Revenue Collected



Program	Revenue
County	\$3,994,313
Private Agency	\$58,938,019
FTB-COD	\$1,592,728
Other	\$2,596,770

Delinquent Revenue and Percentage Change, 2013-14 to 2019-20



Fiscal Year	Delinquent Revenues	Percentage Change
2013-14	\$110,802,306	-2.2%
2014-15	\$115,000,000	6.5%
2015-16	\$99,444,196	-15.7%
2016-17	\$78,601,237	-21.0%
2017-18	\$70,159,409	-10.7%
2018-19	\$63,977,166	-8.8%
2019-20	\$68,460,434	7.0%

Select Program

Los Angeles

▼

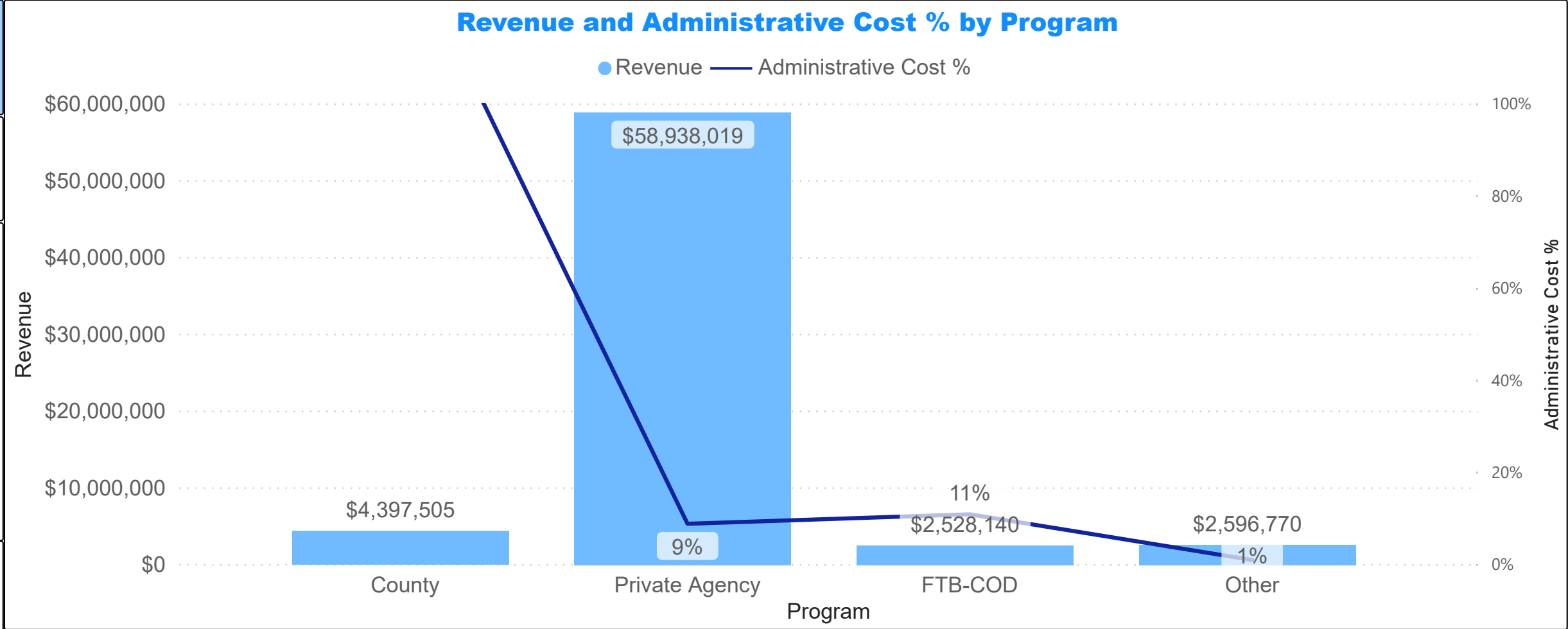
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$0	\$0	\$0
County	\$403,192	\$3,994,313	\$4,397,505
Private Agency	\$58,938,019	\$0	\$58,938,019
FTB-COD	\$935,412	\$1,592,728	\$2,528,140
Other	\$0	\$2,596,770	\$2,596,770
Total	\$60,276,623	\$8,183,811	\$68,460,434

Administrative Cost of Collections			
Program▲	Current	Prior	Total
Court	(\$2,839,001)	\$0	(\$2,839,001)
County	(\$535,533)	(\$5,414,838)	(\$5,950,371)
Private Agency	(\$5,255,048)	\$0	(\$5,255,048)
FTB-COD	(\$102,655)	(\$174,791)	(\$277,446)
Other	\$0	(\$27,379)	(\$27,379)
Total	(\$8,732,237)	(\$5,617,008)	(\$14,349,245)

Administrative Cost %			
Program▲	Current	Prior	Combined
County	133%	136%	135%
Private Agency	9%	0%	9%
FTB-COD	11%	11%	11%
Other	0%	1%	1%



Collections Activity			
Category▼	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	0	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$58,938,019	126,337	(\$5,255,048)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$2,596,770	8,124	(\$27,379)
FTB-COD (Court-Ordered Debt Program)	\$2,528,140	37,394	(\$277,446)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$64,062,929	171,855	(\$5,559,873)

Cases Established/Referred			
Program▲	Current	Prior	Total
Court	547		547
County	11,645	678,924	690,569
Private Agency	249,809	2,542,213	2,792,022
FTB-COD	12,076	36,289	48,365
Total	274,077	3,257,426	3,531,503

Cases with Payments			
Program	Current	Prior	Total
County	2,478	14,146	16,624
Private Agency	126,337		126,337
FTB-COD	13,836	23,558	37,394
Other		8,124	8,124
Total	142,651	45,828	188,479

## **Madera Court and County 2019–20 Summary**

**County Population: 158,147**

**Authorized Judges/Commissioners: 9/0.3**

### **Program Overview**

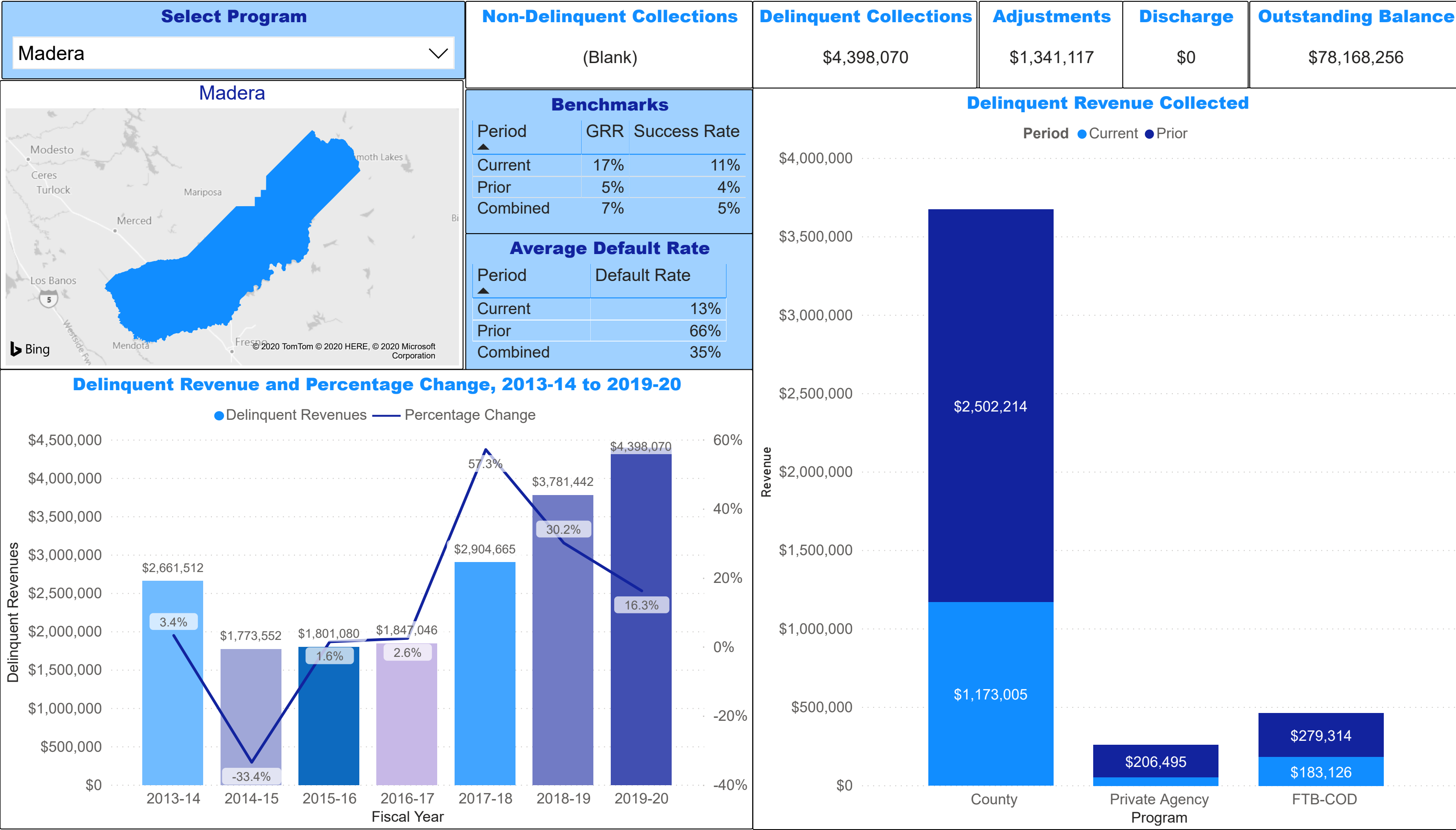
The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Madera County and the County of Madera. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets all 25 of the recommended collections best practices (see Attachment 3); and
- Engages 16 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Madera collections program, the Madera County Probation Revenue Division percentage was reduced due to the COVID-19 pandemic, as the office was shut down for a couple weeks with limited staffing. The office reopened to a minimal amount of walk-in traffic, and payment due dates on installment plans were moved out a couple months to assist debtors.

The collections information for the private agency are not provided to the level of detail requested, but have been completed using available data. The program has upgraded their systems software and reporting limitations should not be an issue on future submissions.



Select Program

Madera

▼

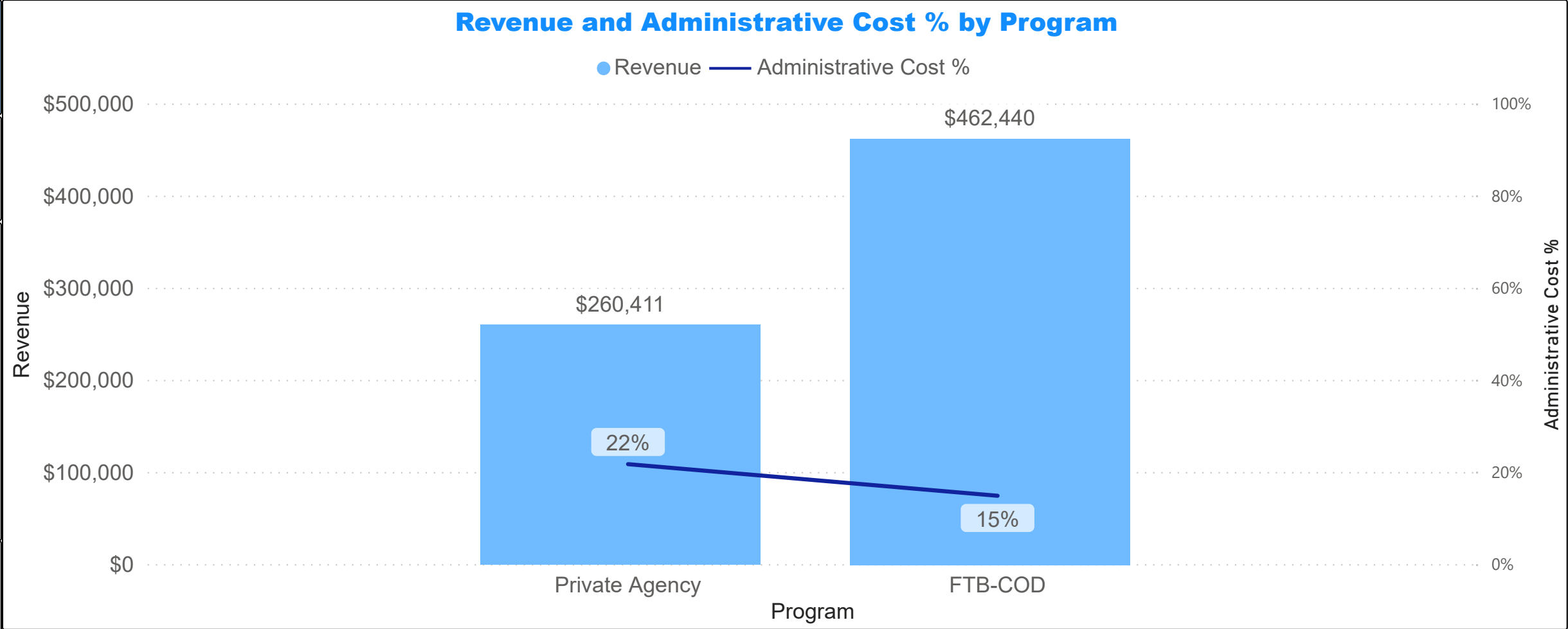
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
County	\$1,173,005	\$2,502,214	\$3,675,219
Private Agency	\$53,916	\$206,495	\$260,411
FTB-COD	\$183,126	\$279,314	\$462,440
Total	\$1,410,047	\$2,988,023	\$4,398,070

Administrative Cost of Collections			
Program	Current	Prior	Total
Private Agency	(\$14,185)	(\$42,743)	(\$56,928)
FTB-COD	(\$27,469)	(\$41,897)	(\$69,366)
Total	(\$41,654)	(\$84,640)	(\$126,294)

Administrative Cost %			
Program	Current	Prior	Combined
Private Agency	26%	21%	22%
FTB-COD	15%	15%	15%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$105,277	275	(\$21,612)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$143,101	274	(\$31,382)
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$260,411	0	(\$56,928)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$462,440	0	(\$69,366)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$971,229	549	(\$179,288)

Cases Established/Referred			
Program	Current	Prior	Total
Court	42	64	106
County	3,137	90,587	93,724
Private Agency	4,995	23,523	28,518
FTB-COD	2,326	3,547	5,873
Total	10,500	117,721	128,221

Cases with Payments			
Program	Current	Prior	Total
County	755	922	1,677
Private Agency	94	455	549
FTB-COD	5,783	8,821	14,604
Total	6,632	10,198	16,830

# Marin Court and County 2019–20 Summary

**County Population: 260,831**

**Authorized Judges/Commissioners: 12/0.7**

## 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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

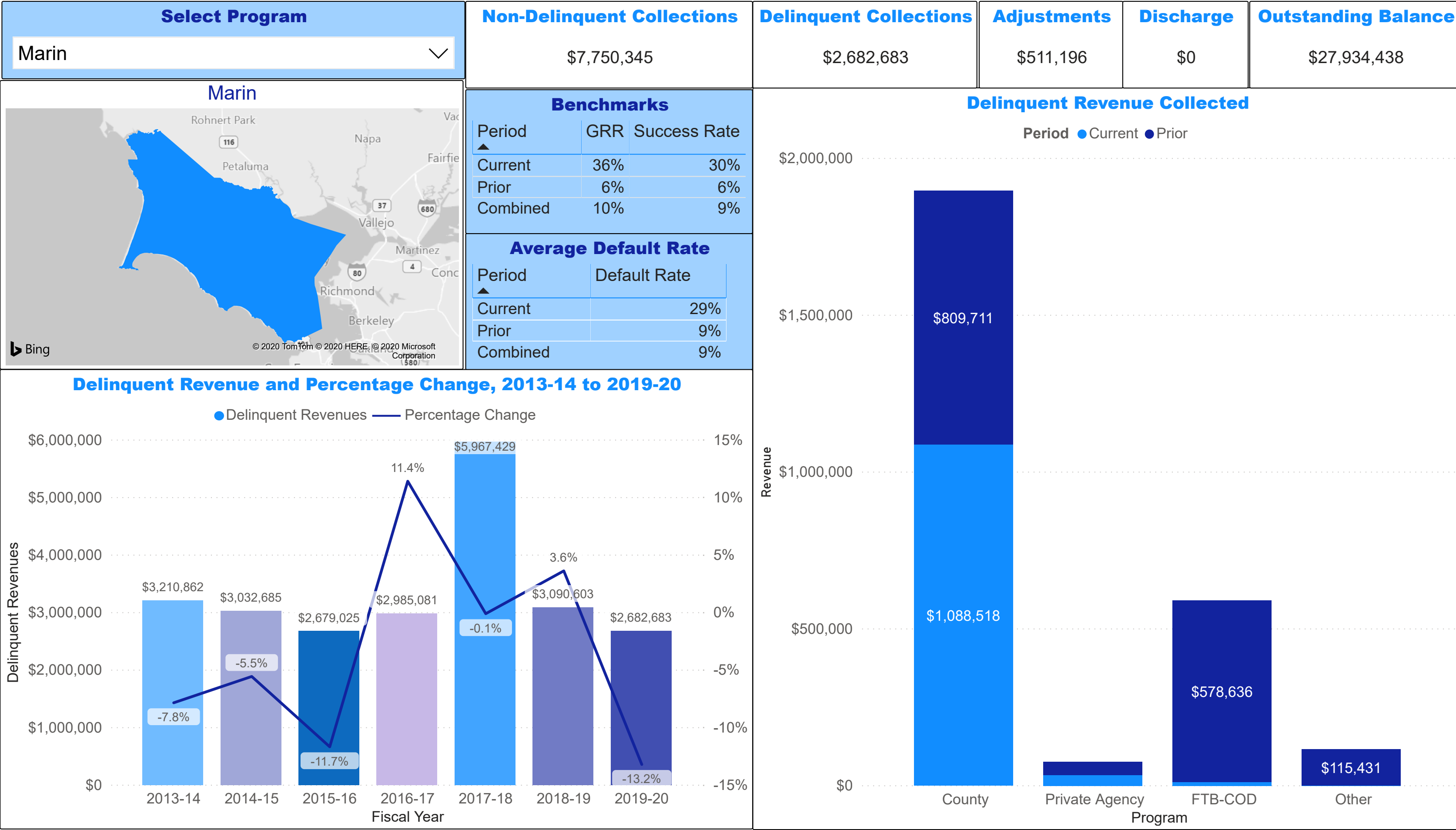
- Meets 23 of the 25 recommended collections best practices. The following best practices are currently not being met: 10 and 19 (see Attachment 3); and
- Engages 15 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

## Performance

According to the Marin collections program, the Gross Recovery Rate declined from 38 percent in 2018–19 to 19 percent in 2019–20. The Success Rate declined from 36 percent in 2018–19 to 26 percent in 2019–20. Through February 2020, collections were on track to surpass 2018–19. However, when the COVID-19 pandemic hit the United States in March 2020 with massive shelter at home directives across the country, collections took a sharp decline which continued through 2019–20 resulting in major declines for both of these metrics.

Many of the requested data elements are not available in the case management system (CMS) so reporting was based on best estimates. Furthermore, any part of the report that was completed using information provided by provided by the Franchise Tax Board's Court Ordered Debt program and the private agency cannot be verified against internal records for accuracy. Starting this fiscal year, the court is in the process of replacing the legacy CMS with a modern system and plans to work with the CMS vendor to determine how they might provide the requested data in the future.

Separating data for new cases versus prior cases for the county collection program is difficult within the current system. Best estimates left a negative balance in the net value of previously established debt, making it appear that the program collected more than the beginning balance on cases established in a prior period. The combined totals were accurate so the discrepancy was left until better reporting mechanisms can be developed in the new system.



Select Program

Marin

▼

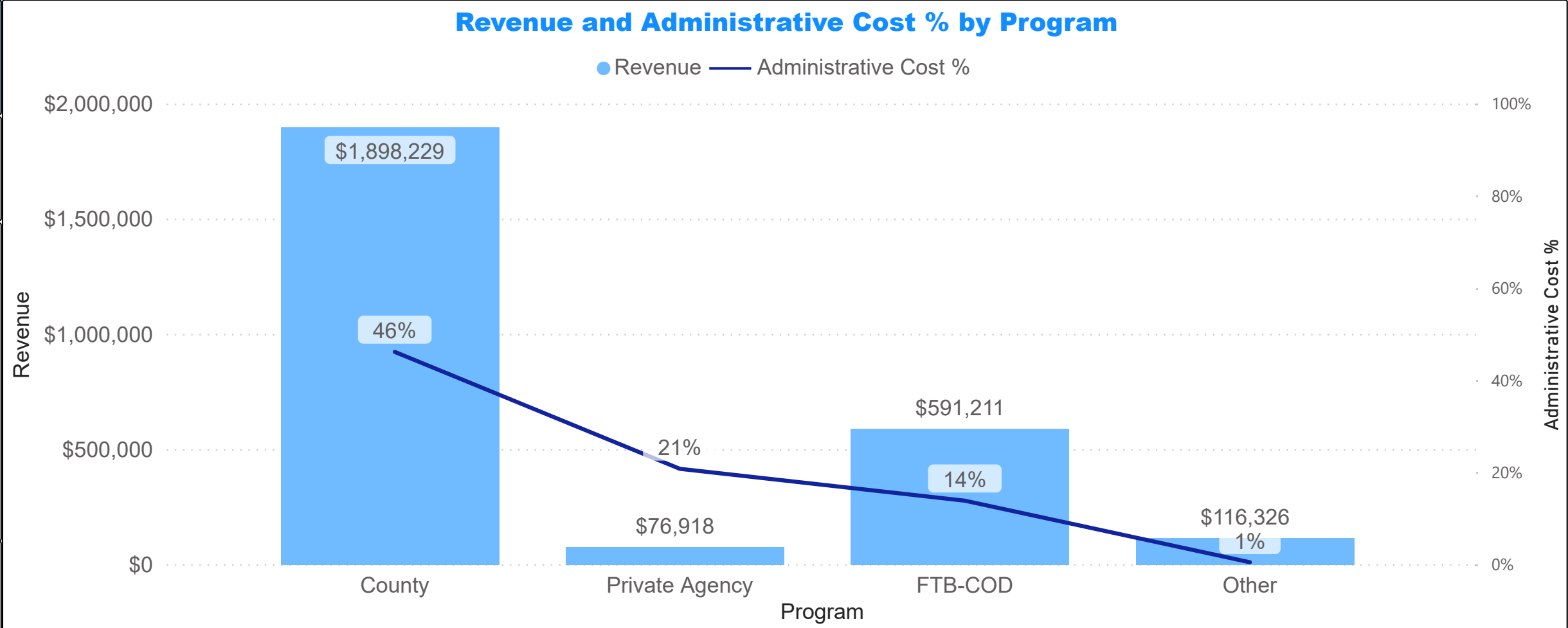
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
County	\$1,088,518	\$809,711	\$1,898,229
Private Agency	\$34,731	\$42,187	\$76,918
FTB-COD	\$12,575	\$578,636	\$591,211
Other	\$895	\$115,431	\$116,326
Total	\$1,136,719	\$1,545,965	\$2,682,683

Administrative Cost of Collections			
Program▲	Current	Prior	Total
County	(\$457,622)	(\$420,732)	(\$878,354)
Private Agency	(\$7,257)	(\$8,817)	(\$16,074)
FTB-COD	(\$1,759)	(\$80,894)	(\$82,653)
Other	(\$7)	(\$711)	(\$718)
Total	(\$466,645)	(\$511,154)	(\$977,799)

Administrative Cost %			
Program▲	Current	Prior	Combined
County	42%	52%	46%
Private Agency	21%	21%	21%
FTB-COD	14%	14%	14%
Other	1%	1%	1%



Collections Activity			
Category▼	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$1,015,184	1,886	(\$494,648)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$883,045	1,463	(\$383,706)
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$76,918	142	(\$16,074)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$116,326	229	(\$718)
FTB-COD (Court-Ordered Debt Program)	\$591,211	1,551	(\$82,653)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$2,682,684	5,271	(\$977,799)

Cases Established/Referred			
Program▲	Current	Prior	Total
County	2,867	2,350	5,217
Private Agency	823	22,838	23,661
FTB-COD	1,551	6,689	8,240
Other	4	225	229
Total	5,245	32,102	37,347

Cases with Payments			
Program	Current	Prior	Total
County	1,827	1,583	3,410
Private Agency	63	79	142
FTB-COD	53	1,498	1,551
Other	4	225	229
Total	1,947	3,385	5,332

# Mariposa Court and County 2019–20 Summary

**County Population: 18,067**

**Authorized Judges/Commissioners: 2/0.3**

## 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. The court and county have a verbal memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

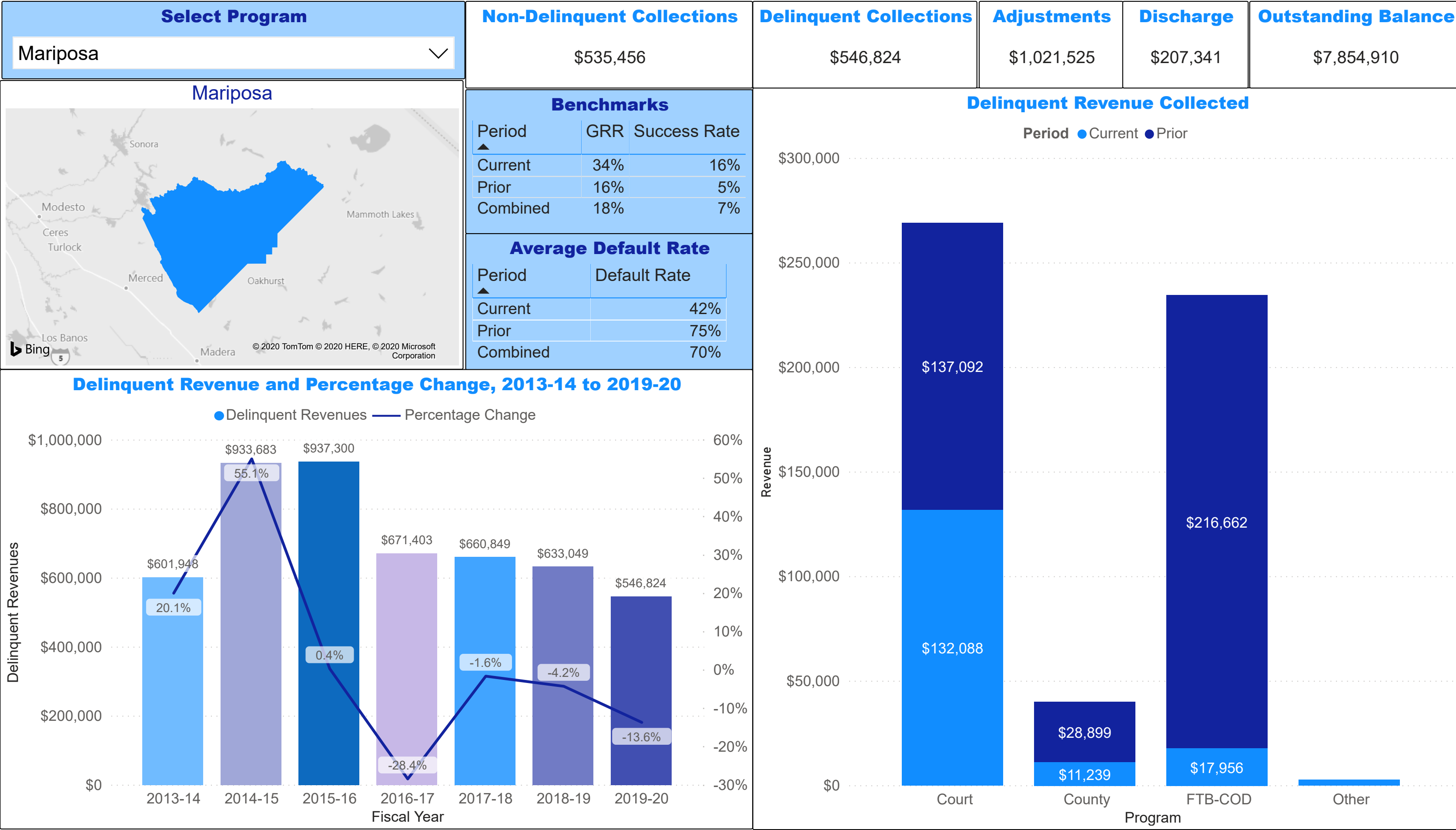
- Meets all 25 of the recommended collections best practices (see Attachment 3); and
- Engages 11 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

## Performance

According to the Mariposa collections program, the increase to the Gross Recovery Rate (GRR) for the county's program is due to the diligence of collections staff and Deputy Probation Officers keeping clients accountable on their installment agreements. The Success Rate (SR) decline is attributed to less payments being made on delinquent accounts to the county and FTB. The COVID-19 pandemic added to this decline as many clients were unable to make payments due to being unemployed or unable to work. For the court, the increase to the GRR and SR are due to increased adjustments and the value of court-ordered debt discharged from accountability. Due to the mandated court closures prompted by the COVID-19 pandemic, collections were not pursued for approximately three months and revenues were lower than anticipated.

The FTB-IIC program continues to be successful. The numbers generated from this program are included in the current section under the other category. As a result of COVID-19, the program did not send out monthly statements for two months in this reporting period. The cost of collections changed from the FTB-COD calculations given to include with program cost to process FTB submissions, actions, and payments. Also, program costs increased due to employee salary and benefit and credit card processing fees, as these fees are not passed on to clients.

The court is still unable to get an accurate number for value of cases on installment agreements (not defaulted on) and the default balance on agreements due to system limitations. Also, there was an error in submitting cases to FTB-IIC that caused the initial load to be rejected; the collections department resubmitted all cases, however this happened shortly before FTB stopped collecting due to COVID-19. This coupled with the tax deadline being pushed out to July may have impacted IIC collections for this year.



Select Program

Mariposa

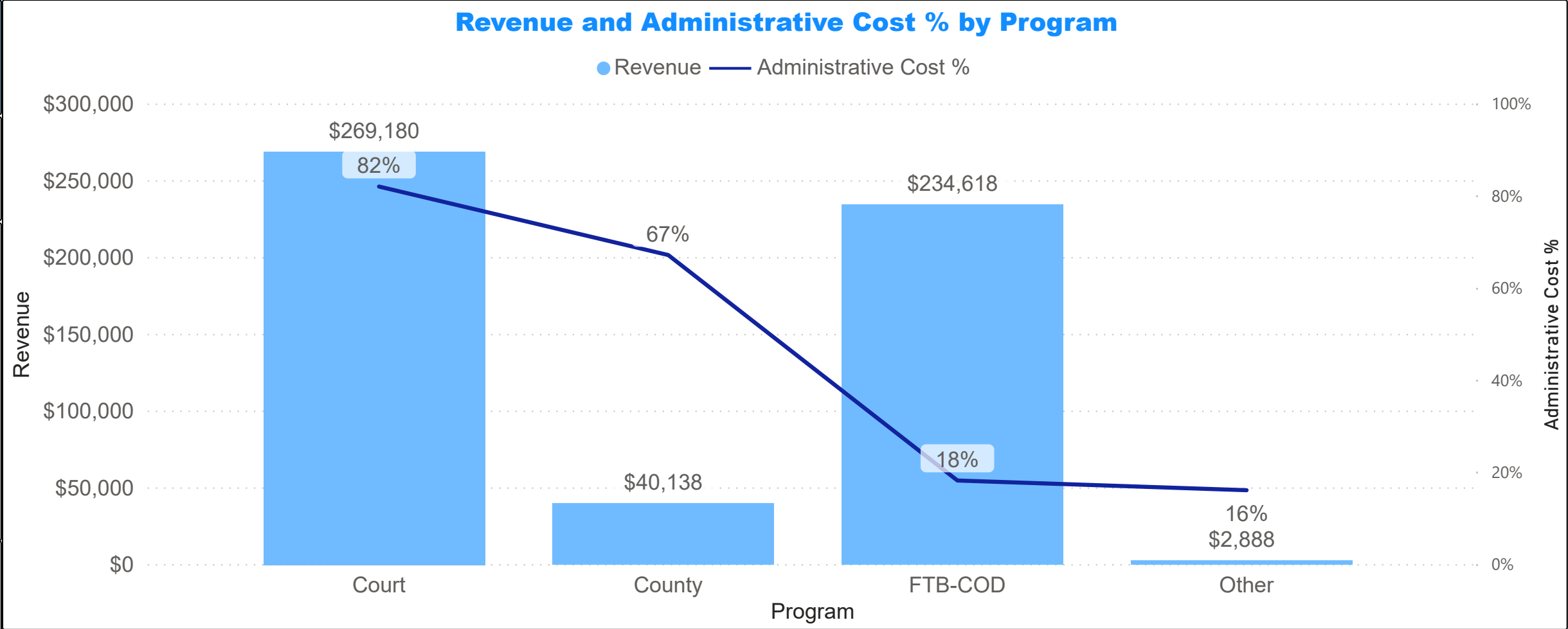
No. of Individuals (Item 6b)

278

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$132,088	\$137,092	\$269,180
County	\$11,239	\$28,899	\$40,138
FTB-COD	\$17,956	\$216,662	\$234,618
Other	\$2,888	\$0	\$2,888
Total	\$164,171	\$382,653	\$546,824

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$110,373)	(\$110,709)	(\$221,082)
County	(\$13,575)	(\$13,425)	(\$27,000)
FTB-COD	(\$5,552)	(\$37,410)	(\$42,962)
Other	(\$468)	\$0	(\$468)
Total	(\$129,968)	(\$161,544)	(\$291,512)

Administrative Cost %			
Program	Current	Prior	Combined
Court	84%	81%	82%
County	121%	46%	67%
FTB-COD	31%	17%	18%
Other	16%	0%	16%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$69,294	3,178	(\$65,560)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$56,451	55	(\$45,388)
Skip Tracing	\$58,457	261	(\$44,945)
Private Debt Collectors	\$0	0	\$0
Lobby/Counter	\$65,681	0	(\$50,055)
FTB-IIC (Interagency Collection Program)	\$9,887	1,132	(\$636)
FTB-COD (Court-Ordered Debt Program)	\$234,618	340	(\$42,962)
Driver's License Hold/Suspension	\$52,436	0	(\$41,966)
Total	\$546,824	4,966	(\$291,512)

Cases Established/Referred			
Program	Current	Prior	Total
Court	283	3,025	3,308
County	94	1,199	1,293
FTB-COD	168	1,398	1,566
Other	42		42
Total	587	5,622	6,209

Cases with Payments			
Program	Current	Prior	Total
Court	262	384	646
County	59	124	183
FTB-COD	6	395	401
Other	7		7
Total	334	903	1,237

# **Mendocino Court and County 2019–20 Summary**

**County Population: 87,946**

**Authorized Judges/Commissioners: 8/0.4**

## **Program Overview**

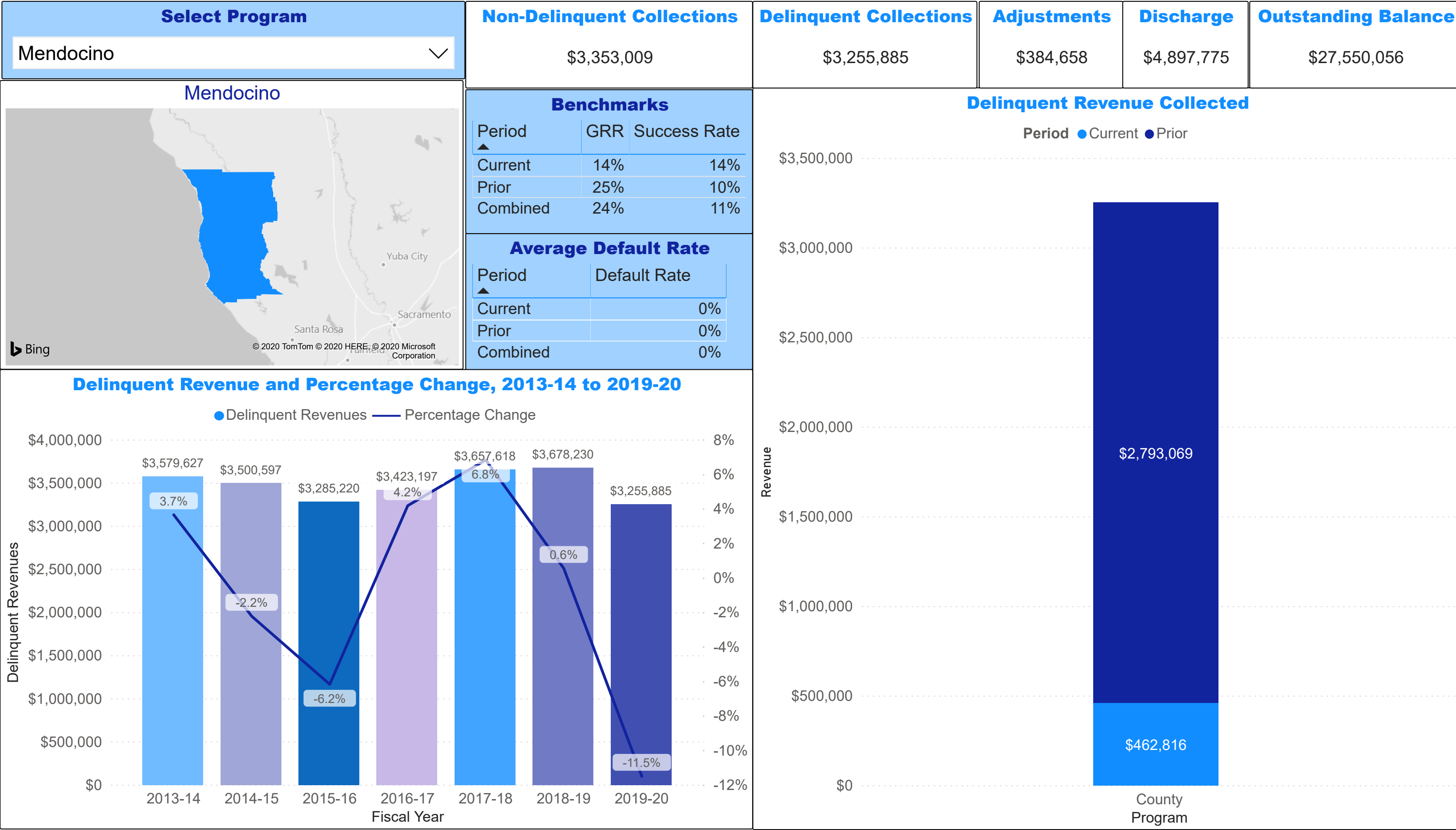
The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Mendocino County and the County of Mendocino. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 22 of the 25 recommended collections best practices. The following best practices are currently not being met: 4, 12, and 25 (see Attachment 3); and
- Engages 14 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

## **Performance**

According to the Mendocino collections program, revenues were impacted this fiscal year due to the COVID-19 pandemic where the court stopped referring cases for several months. The program is not currently able to report data related to collection activity as that information is not available. The program continued to discharge uncollectible cases, this will affect the collection efforts by the private agency, as many of the cases currently in their inventory have a low likelihood of being collected.

Note: The collections information provided in this report has not been approved by the court or county.



Select Program

Mendocino

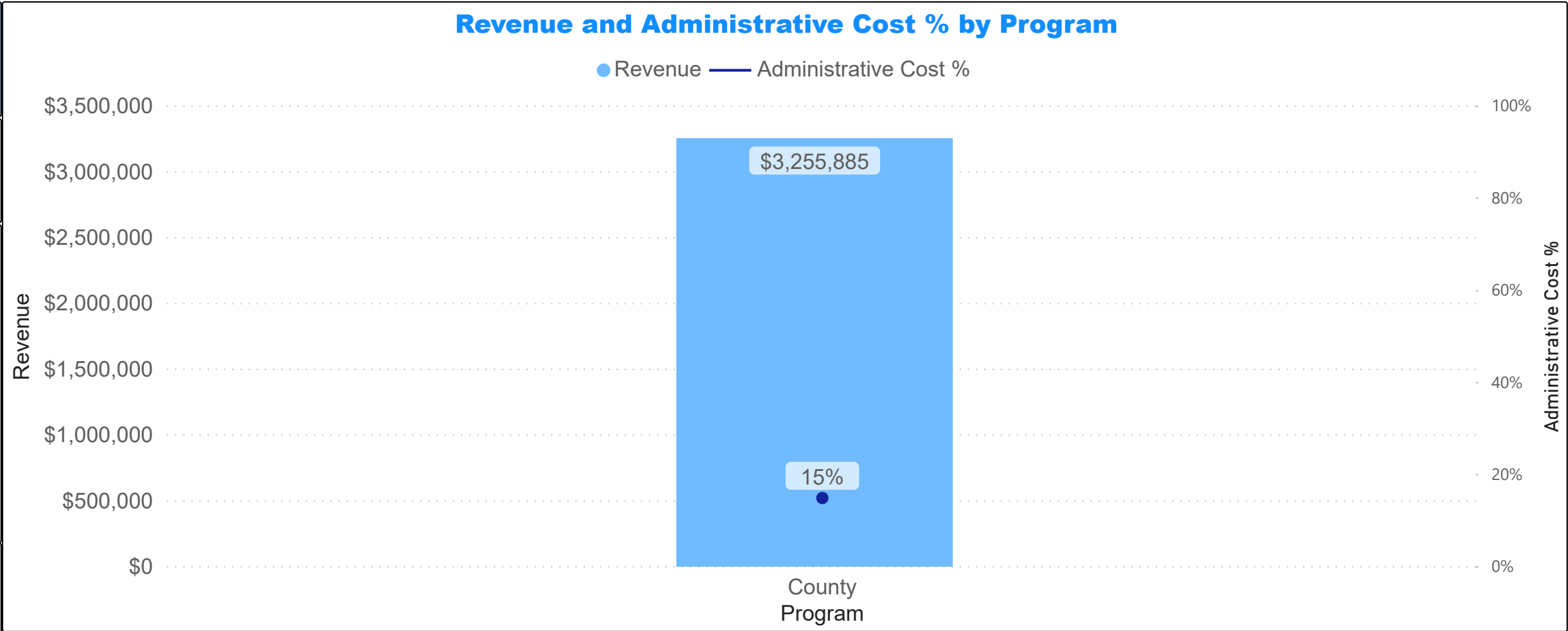
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
County	\$462,816	\$2,793,069	\$3,255,885
Total	\$462,816	\$2,793,069	\$3,255,885

Administrative Cost of Collections			
Program	Current	Prior	Total
County	(\$95,520)	(\$391,029)	(\$486,549)
Total	(\$95,520)	(\$391,029)	(\$486,549)

Administrative Cost %			
Program	Current	Prior	Combined
County	21%	14%	15%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	0	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$0	0	\$0
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$0	0	\$0
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$0	0	\$0

Cases Established/Referred			
Program	Current	Prior	Total
County	4,903	28,953	33,856
Total	4,903	28,953	33,856

Cases with Payments	
Program	Total
Total	

## **Merced Court and County 2019–20 Summary**

**County Population: 283,521**

**Authorized Judges/Commissioners: 11/2.0**

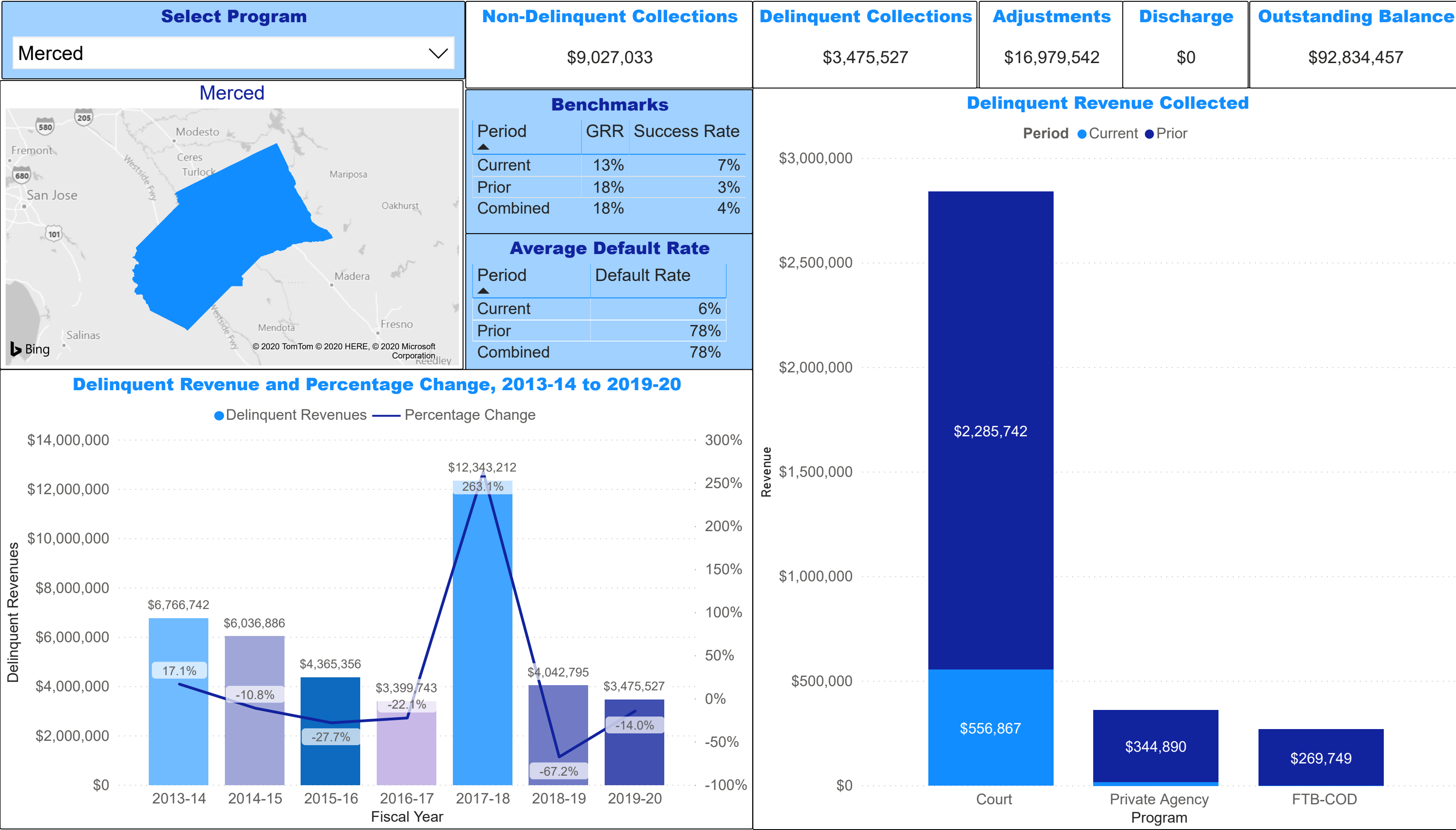
### **Program Overview**

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Merced County and the County of Merced. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 24 of the 25 recommended collections best practices. The following best practice is currently not being met: 9 (see Attachment 3); and
- Engages in 14 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Merced collections program, due to the COVID-19 response, the court ceased most collection efforts March 2020. The court recently started referring old failure to appear cases to a third party collection agency. The court's case management system does not have the capability to separate accounts on installment plans by period, current and prior year. Therefore, the court recorded all installment plan information in the prior year section. There was also an error reported in last year's ending case balance. The court recorded the adjustment to correct the ending case balance for this reporting period.



Select Program

Merced

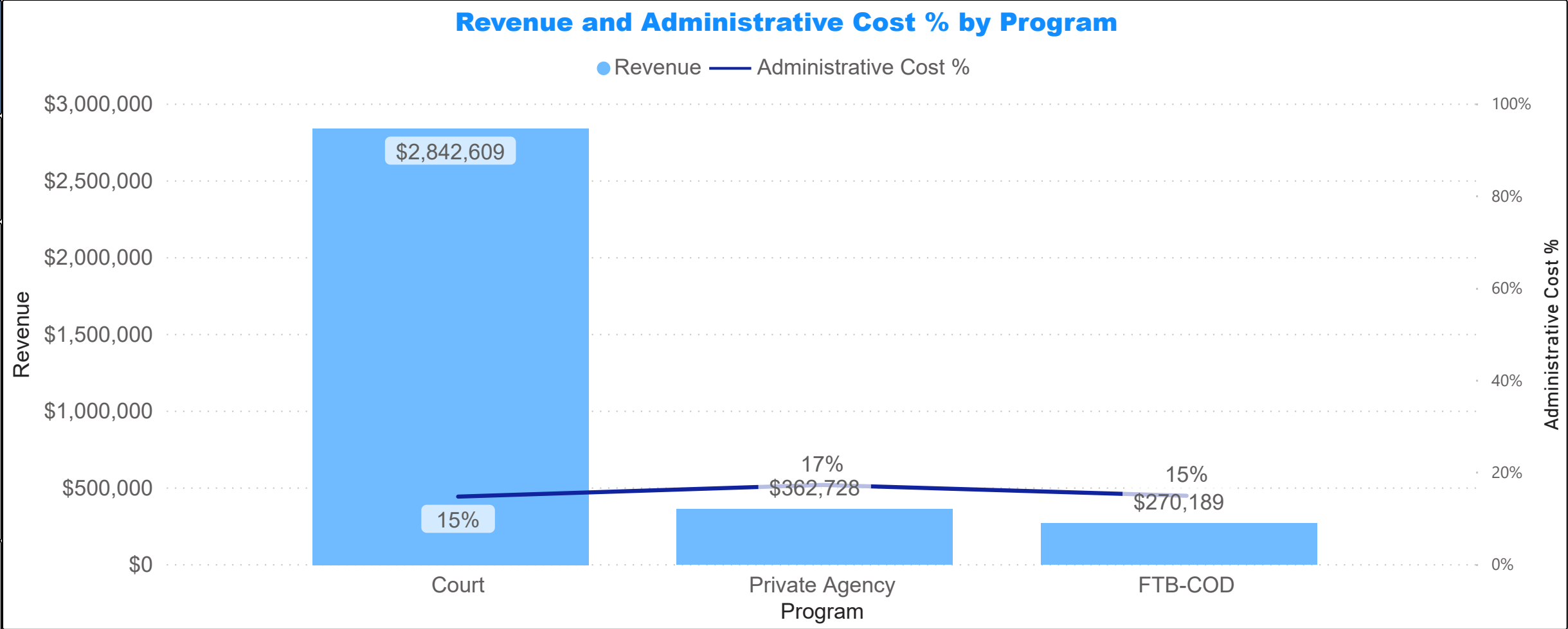
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$556,867	\$2,285,742	\$2,842,610
Private Agency	\$17,838	\$344,890	\$362,728
FTB-COD	\$440	\$269,749	\$270,189
Total	\$575,145	\$2,900,382	\$3,475,527

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$44,772)	(\$376,415)	(\$421,187)
Private Agency	(\$3,307)	(\$59,622)	(\$62,929)
FTB-COD	(\$66)	(\$40,462)	(\$40,528)
Total	(\$48,145)	(\$476,499)	(\$524,644)

Administrative Cost %			
Program	Current	Prior	Combined
Court	8%	16%	15%
Private Agency	19%	17%	17%
FTB-COD	15%	15%	15%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$170,392	464	(\$29,701)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$192,337	327	(\$33,229)
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$362,728	0	(\$62,929)
Lobby/Counter	\$2,479,881	0	(\$358,258)
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$270,189	0	(\$40,528)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$3,475,527	791	(\$524,645)

Cases Established/Referred			
Program	Current	Prior	Total
Court	4,470	73,953	78,423
Private Agency	3,471	58,132	61,603
FTB-COD	2	2,556	2,558
Total	7,943	134,641	142,584

Cases with Payments			
Program	Current	Prior	Total
Court	1,293	10,874	12,167
Private Agency	71	737	808
FTB-COD	19	15,012	15,031
Total	1,383	26,623	28,006

## **Modoc Court and County 2019–20 Summary**

**County Population: 9,570**

**Authorized Judges/Commissioners: 2/0.3**

### **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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

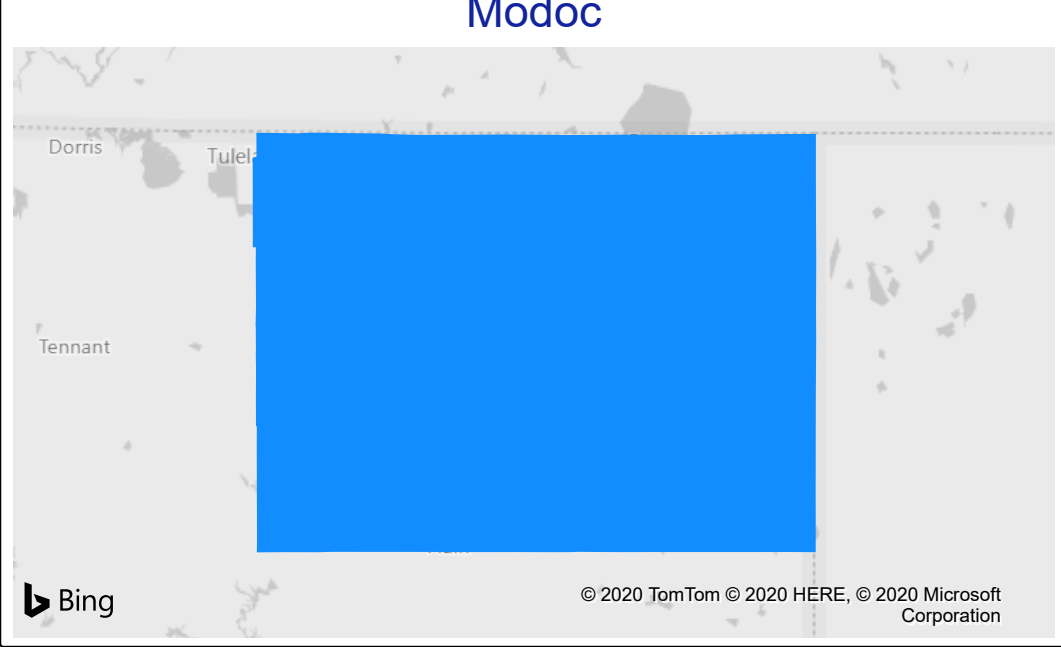
- Meets 24 of the 25 recommended collections best practices. The following best practice is currently not being met: 2 (see Attachment 3); and
- Engages 15 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Modoc collections program, the current period Gross Recovery Rate and Success Rate are low due to the small amount collected by the private agency, the lack of payments in general and the COVID-19 pandemic. Also, since the court is no longer able to place a hold on a driver's license for failure to pay, collections have been adversely affected. Due to the private agency's low collections rate, their contract was terminated in 2019–20. The program is contracting with another private agency and hopes that the change will make a significant difference in 2020–21.

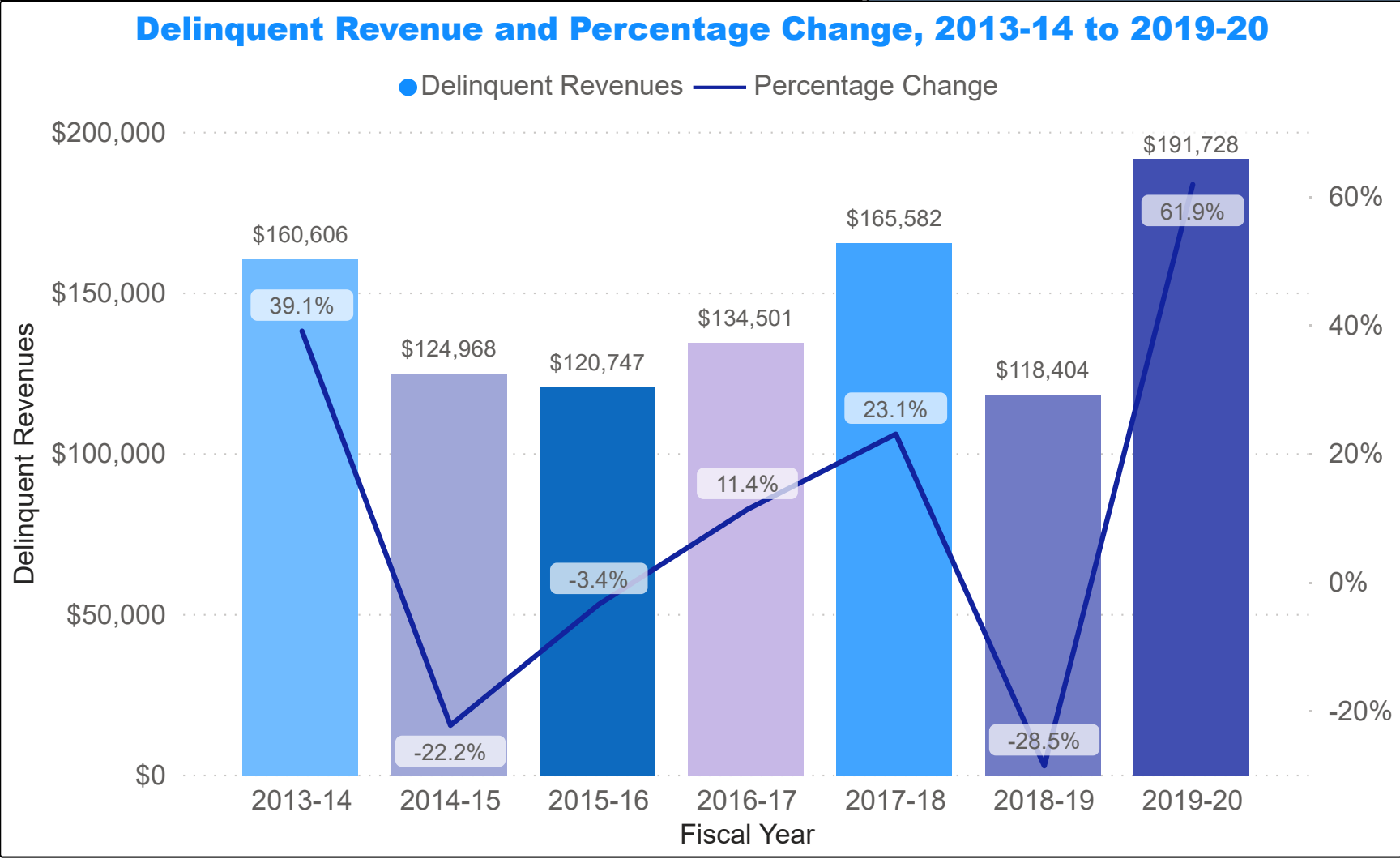
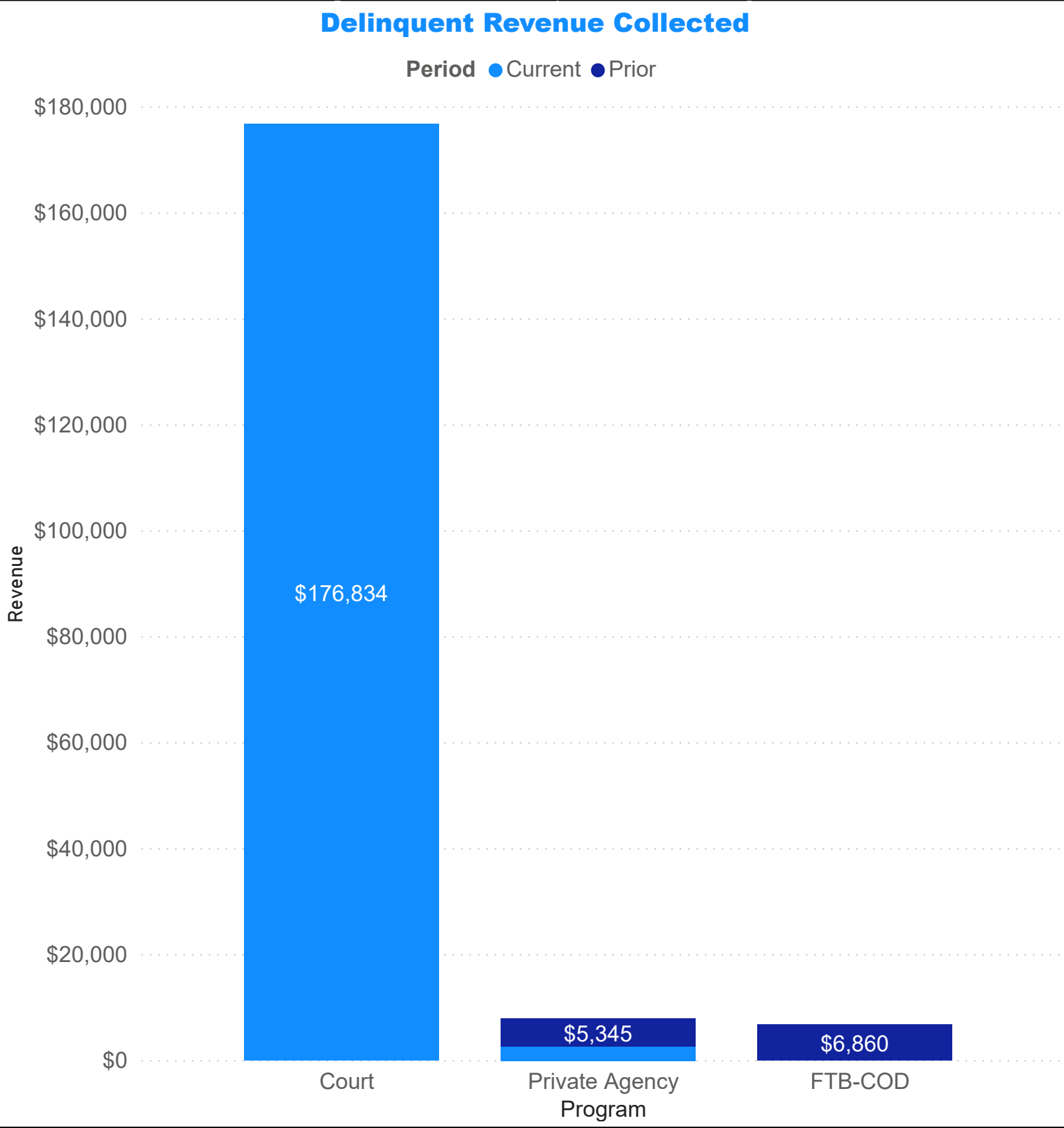
Due to case management system (CMS) limitations the program cannot provide all of the information listed in subdivisions (a) and (b) of GC 68514. The beginning balance was adjusted to reflect what is currently in the CMS for prior years and does not reconcile with last years ending balance. The report is completed to the extent possible.

Select Program	Non-Delinquent Collections	Delinquent Collections	Adjustments	Discharge	Outstanding Balance
Modoc <span>▼</span>	\$235,561	\$191,728	\$68,458	\$0	\$2,664,332



Benchmarks		
Period	GRR	Success Rate
▲ Current	15%	12%
Prior	3%	1%
Combined	9%	7%

Average Default Rate	
Period	Default Rate
▲ Current	36%
Prior	1%
Combined	28%



Select Program

Modoc

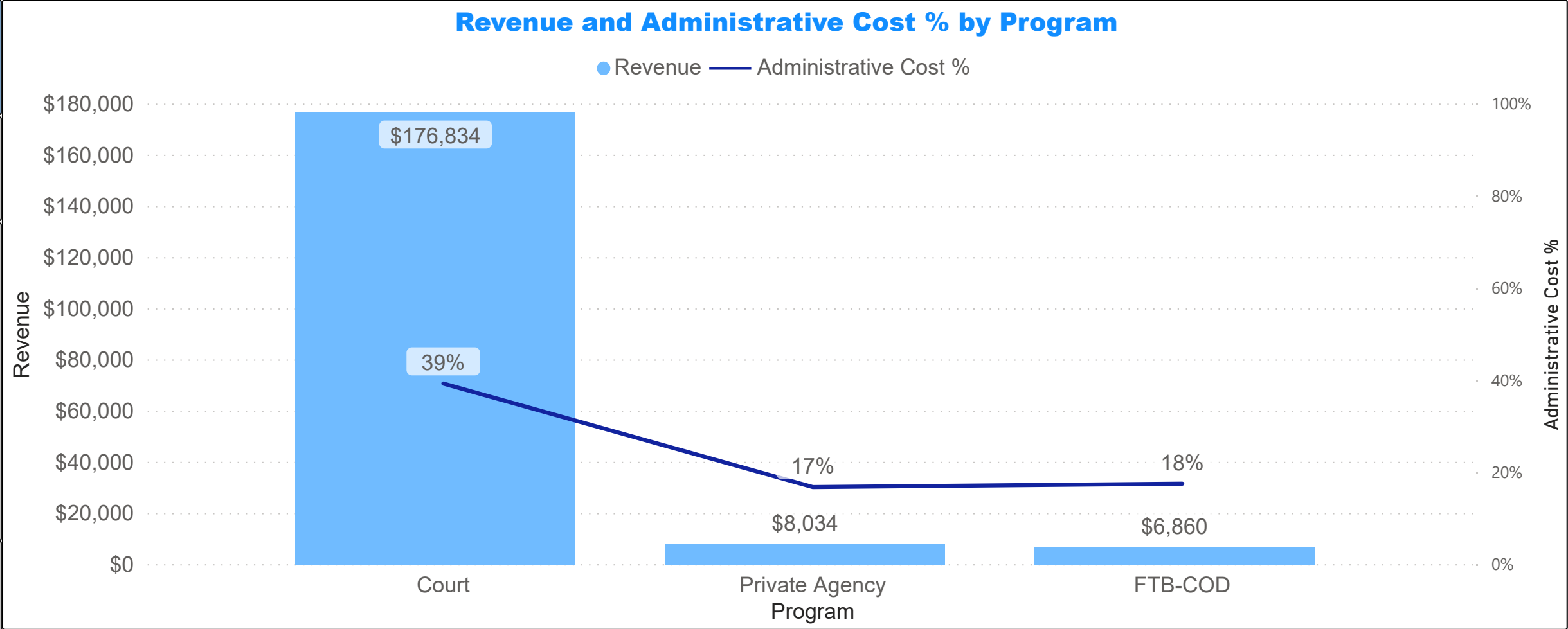
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$176,834	\$0	\$176,834
Private Agency	\$2,689	\$5,345	\$8,034
FTB-COD	\$0	\$6,860	\$6,860
Total	\$179,523	\$12,205	\$191,728

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$69,600)	\$0	(\$69,600)
Private Agency	(\$454)	(\$903)	(\$1,357)
FTB-COD	\$0	(\$1,209)	(\$1,209)
Total	(\$70,054)	(\$2,112)	(\$72,166)

Administrative Cost %			
Program	Current	Prior	Combined
Court	39%	0%	39%
Private Agency	17%	17%	17%
FTB-COD	0%	18%	18%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$5,916	14	(\$1,000)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$8,034	0	(\$1,357)
Lobby/Counter	\$2,118	5	(\$358)
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$6,860	14	(\$1,209)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$22,928	33	(\$3,924)

Cases Established/Referred			
Program	Current	Prior	Total
Court	312	461	773
Private Agency	953	944	1,897
FTB-COD		72	72
Total	1,265	1,477	2,742

Cases with Payments			
Program	Current	Prior	Total
Court	247		247
Private Agency	11	8	19
FTB-COD		14	14
Total	258	22	280

## **Mono Court and County 2019–20 Summary**

**County Population: 13,464**

**Authorized Judges/Commissioners: 2/0.3**

### **Program Overview**

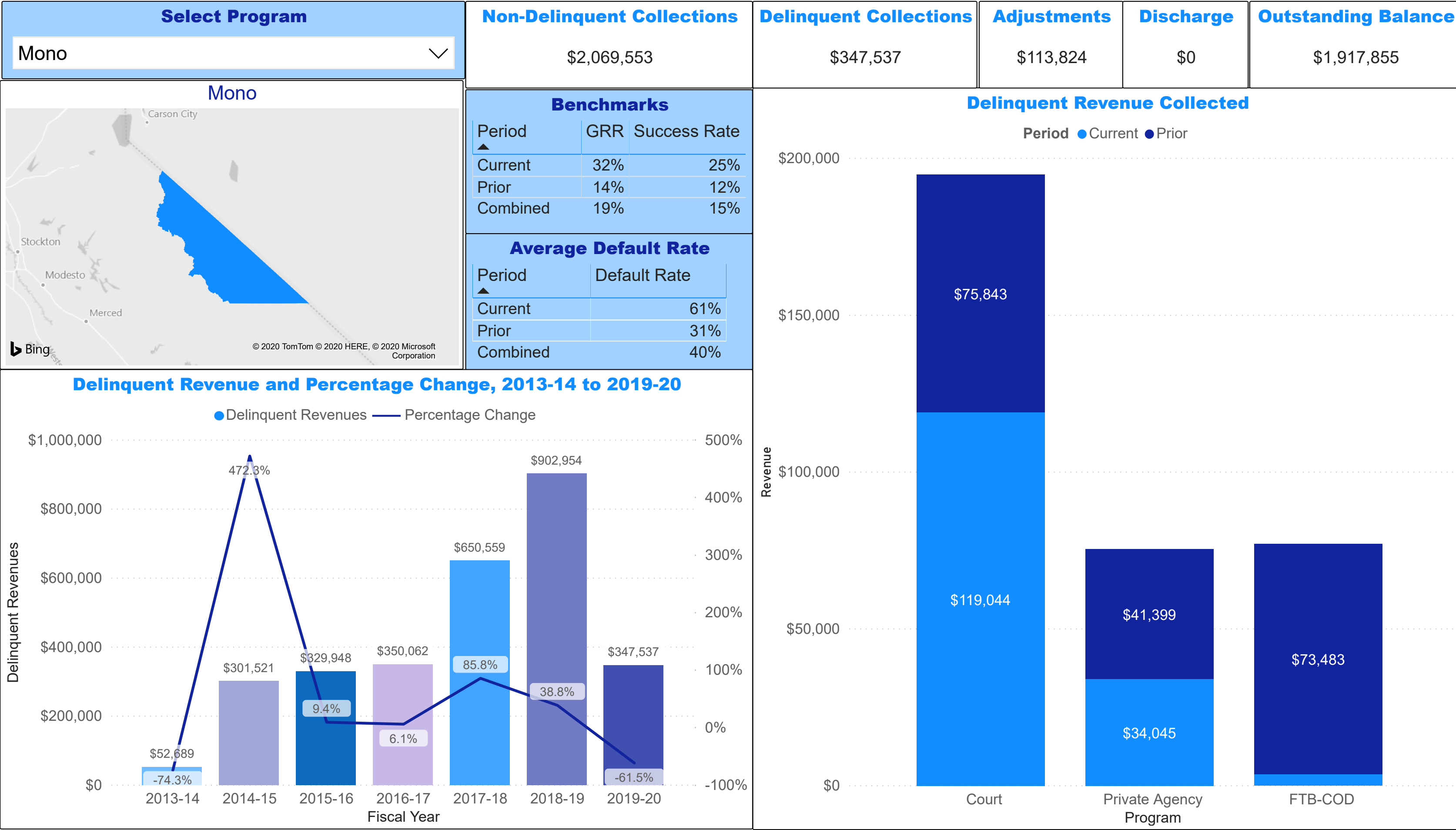
The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Mono County and the County of Mono. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 20 of the 25 recommended collections best practices. The following best practices are currently not being met: 9, 10, 19, 20, and 21 (see Attachment 3); and
- Engages 14 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Mono collections program, the drop in prior year recovery rates is due to last year's figures being overstated. Due to case management system (CMS) limitations, the court was unable to report some of the data that was required. Unfortunately, the court's CMS makes it difficult and time/labor intensive to collect data for some of the items that are required to be reported. As stated in previous collections reports, the court has not been able to accurately import all previously reported delinquent accounts from prior fiscal years. This is in part because some information has to be manually transferred from one program to another for the collections activities, which can leave room for error. It should be kept in mind, because the data is manually tracked it may not be completely accurate.

The court is currently working towards updating its CMS and will have more accurate methods of reporting once the new CMS is in place. The court was unable to discharge debt this fiscal year, but will work on creating a process for cases deemed uncollectable to reflect more accurate numbers for the collections program.



Benchmarks

Period	GRR	Success Rate
Current	32%	25%
Prior	14%	12%
Combined	19%	15%

Average Default Rate

Period	Default Rate
Current	61%
Prior	31%
Combined	40%

Delinquent Revenue Collected

Period

Current

Prior



Category	Current	Prior
Court	\$119,044	\$75,843
Private Agency Program	\$34,045	\$41,399
FTB-COD	\$3,483	\$73,483

Delinquent Revenue and Percentage Change, 2013-14 to 2019-20

Delinquent Revenues

Percentage Change



Fiscal Year	Delinquent Revenues	Percentage Change
2013-14	\$52,689	-74.3%
2014-15	\$301,521	472.3%
2015-16	\$329,948	9.4%
2016-17	\$350,062	6.1%
2017-18	\$650,559	85.8%
2018-19	\$902,954	38.8%
2019-20	\$347,537	-61.5%

Select Program

Mono

▼

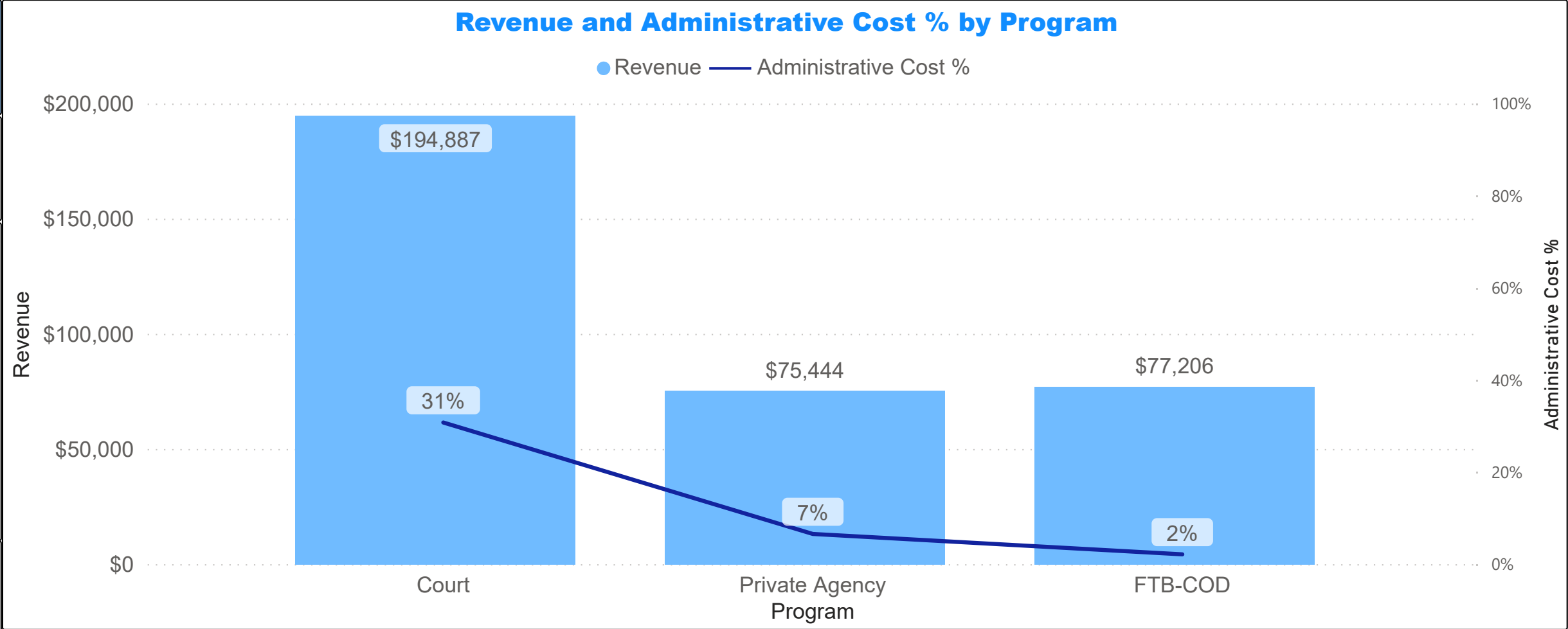
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$119,044	\$75,843	\$194,887
Private Agency	\$34,045	\$41,399	\$75,444
FTB-COD	\$3,723	\$73,483	\$77,206
Total	\$156,812	\$190,725	\$347,537

Administrative Cost of Collections			
Program▲	Current	Prior	Total
Court	(\$39,679)	(\$20,555)	(\$60,234)
Private Agency	(\$4,570)	(\$491)	(\$5,061)
FTB-COD	(\$206)	(\$1,556)	(\$1,762)
Total	(\$44,455)	(\$22,602)	(\$67,057)

Administrative Cost %			
Program▲	Current	Prior	Combined
Court	33%	27%	31%
Private Agency	13%	1%	7%
FTB-COD	6%	2%	2%



Collections Activity			
Category▼	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$32,119	670	(\$24,811)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$6,834	80	(\$1,341)
Private Debt Collectors	\$75,444	1,436	(\$5,061)
Lobby/Counter	\$69,760	267	(\$1,676)
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$77,206	705	(\$1,762)
Driver's License Hold/Suspension	\$85,414	352	(\$18,973)
Total	\$346,777	3,510	(\$53,624)

Cases Established/Referred			
Program▲	Current	Prior	Total
Court	822	912	1,734
Private Agency	323	985	1,308
FTB-COD	44	419	463
Total	1,189	2,316	3,505

Cases with Payments			
Program	Current	Prior	Total
Court	421	148	569
Private Agency	508	145	653
FTB-COD	8	542	550
Total	937	835	1,772

# Monterey Court and County 2019–20 Summary

**County Population: 441,143**

**Authorized Judges/Commissioners: 19/2.2**

## 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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 24 of the 25 recommended collections best practices. The following best practice is currently not being met: 19 (see Attachment 3); and
- Engages 15 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

## Performance

According to the Monterey collections program, combined collections for 2019–20 reflect a Gross Recovery Rate of 23 percent on current year inventory and 2 percent on prior years' inventory for a combined rate of 5 percent. The current period reflects a Success Rate of 21 percent and 2 percent on prior years' inventory for a combined rate of 4 percent. The factors driving these rates include the significant reduction in account referrals from the prior fiscal year, 18,973 to 12,258. The reduction was caused at least in part by the COVID-19 pandemic during the final few months of the fiscal year and the suspension of certain collection activities as a result. Process improvements and staff development kept collections on current year inventory just below prior year totals, with very similar gross recovery and success rates. A discharge from accountability has not been done for several years but will be completed in 2020–21, as one has since been completed in a test environment. Collections continue to be impacted by AB 103, which eliminated the court's authority to place holds on debtor's driver's licenses for failure to pay traffic fines. Prior period collection rates are greatly impacted by \$63.6 million in delinquent debt held by the court that is 15+ years old. Because of the age of the related cases, the court will be spending roughly two years to research and gather the necessary data to discharge the debt.

The Monterey County Revenue Division (MCRD) is using all but one of the Judicial Council's approved Collection Best Practices. The court and county made a mutual decision not to charge the 10 percent administrative fee authorized by Penal Code section 1202.4(l). The court and county have worked collaboratively on the comprehensive collections program and have developed a written plan and memorandum of understanding (MOU) to implement and enhance collection of court-ordered debt and other monies owed to the court under a court order. The MCRD continues to use practices initiated during the previous fiscal year to enhance collection results, including:

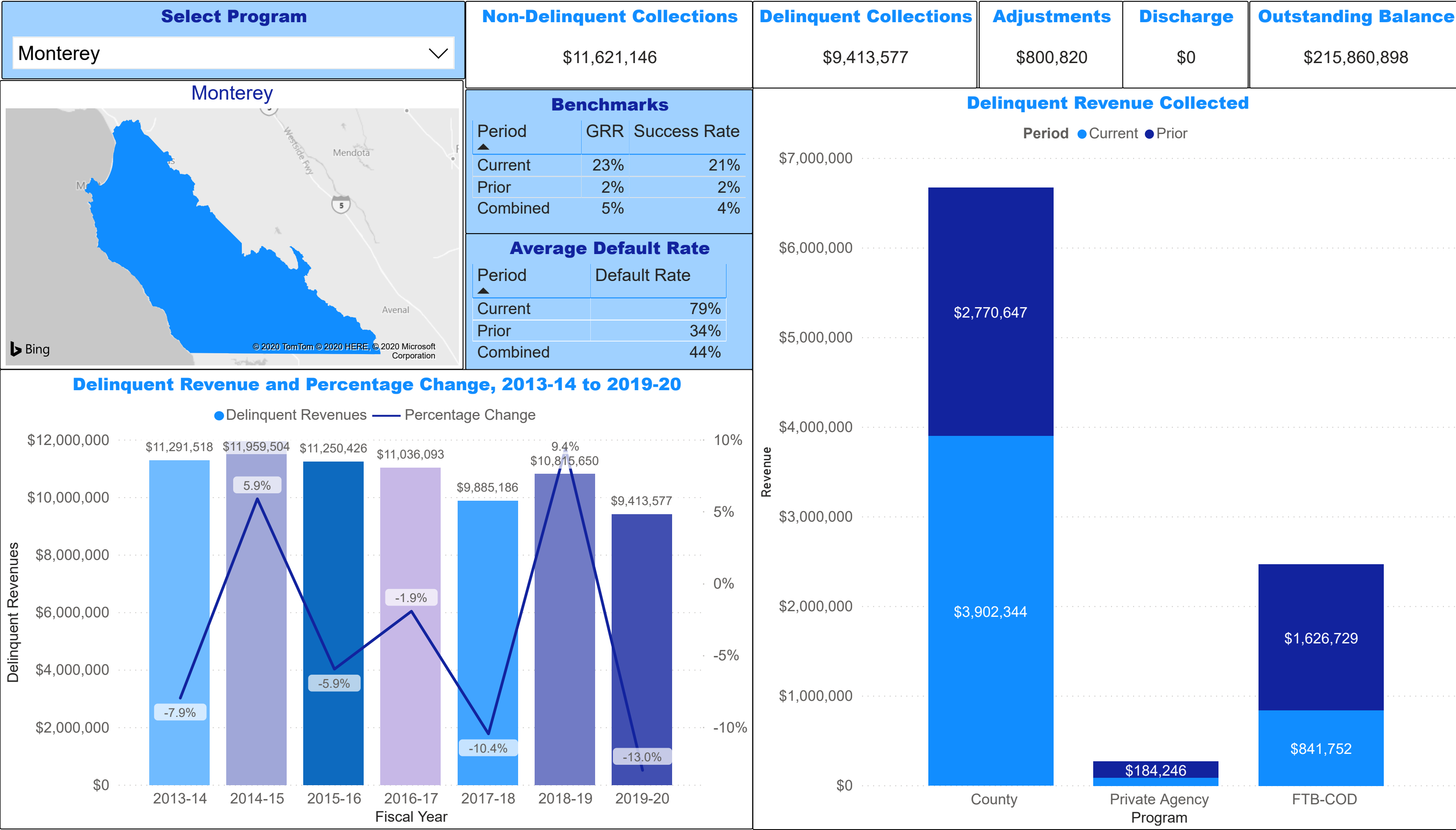
- Upgraded Interactive Voice Response (IVR) phone and Dialer including answering machine detection
- Implemented e-Check payment option saving customers \$5.70 per transaction in processing fees

## **Monterey Court and County 2019–20 Summary**

- Increased cross-training and remote capability for greater flexibility and efficiency during staffing shortages (including those caused by the COVID-19 pandemic)
- Process mapping and analysis to increase efficiency of court debt disputes
- Skip tracing training and streamlined undeliverable refund check process
- Improved customer search feature to locate accounts with any stored contact numbers
- Recognition and awards for exceptional customer service
- TracNet Software for collectors and other staff to update demographics
- Custom Revenue Plus Collector System (RPCS) business plan with automations and electronic worklists
- Individual collector coaching and mentoring on best practices for individual and career development, including payment in full negotiation techniques
- Focused collections work on rejected accounts from the State Franchise Tax Board Court Ordered Debt (COD) Program
- Increased Interagency Intercept Collections revenue by over \$100K through data mining and referrals
- Skype for Business for customer meetings

The county has improved access and analysis of data on installment plans and defaults through additional report configuration and was able to include information not previously reported.

Note: calculating and assigning costs and revenue collected by collections activity is difficult due to case management system limitations. The same holds true for the number and value of cases for each type of adjustment. However, the program continues to research and allocate collections activities, based on the available data and is exploring ways this information may be reported as requested in the future.



Delinquent Collections

\$11,621,146

\$9,413,577

\$800,820

\$0

\$215,860,898

Delinquent Revenue Collected

Period	Current	Prior
County	\$3,902,344	\$2,770,647
Private Agency Program	\$0	\$184,246
FTB-COD	\$841,752	\$1,626,729

Delinquent Revenue and Percentage Change, 2013-14 to 2019-20

Fiscal Year	Delinquent Revenues	Percentage Change
2013-14	\$11,291,518	-7.9%
2014-15	\$11,959,504	5.9%
2015-16	\$11,250,426	-5.9%
2016-17	\$11,036,093	-1.9%
2017-18	\$9,885,186	-10.4%
2018-19	\$10,815,650	9.4%
2019-20	\$9,413,577	-13.0%

Select Program

Monterey

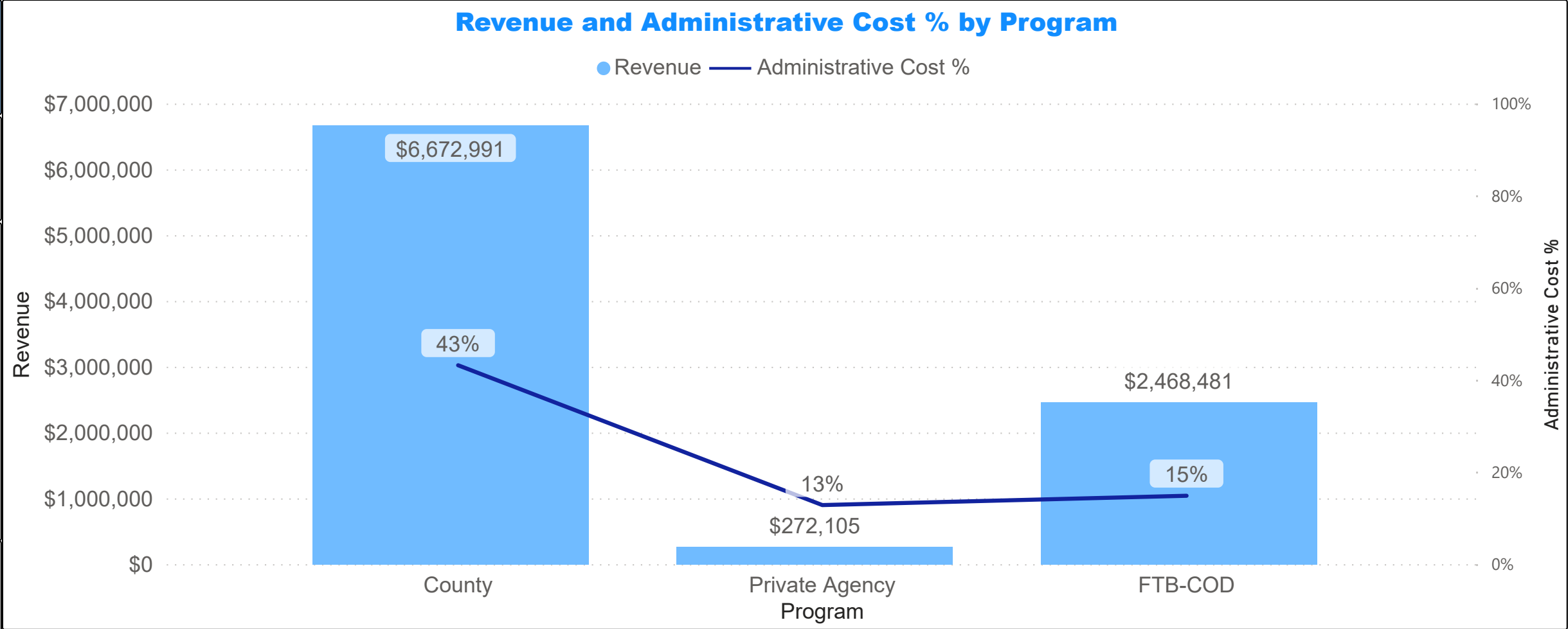
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
County	\$3,902,344	\$2,770,647	\$6,672,991
Private Agency	\$87,859	\$184,246	\$272,105
FTB-COD	\$841,752	\$1,626,729	\$2,468,481
Total	\$4,831,955	\$4,581,622	\$9,413,577

Administrative Cost of Collections			
Program	Current	Prior	Total
County	(\$1,691,018)	(\$1,200,616)	(\$2,891,634)
Private Agency	(\$19,881)	(\$15,432)	(\$35,313)
FTB-COD	(\$126,263)	(\$244,009)	(\$370,272)
Total	(\$1,837,162)	(\$1,460,057)	(\$3,297,219)

Administrative Cost %			
Program	Current	Prior	Combined
County	43%	43%	43%
Private Agency	23%	8%	13%
FTB-COD	15%	15%	15%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$900,000	66,284	(\$43,097)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$2,446,213	226,711	(\$214,837)
Skip Tracing	\$0	208	(\$8,630)
Private Debt Collectors	\$272,105	1,106	(\$35,313)
Lobby/Counter	\$3,085,185	14,610	(\$61,967)
FTB-IIC (Interagency Collection Program)	\$240,638	684	(\$1,382)
FTB-COD (Court-Ordered Debt Program)	\$2,468,481	49,832	(\$370,272)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$9,412,622	359,435	(\$735,498)

Cases Established/Referred			
Program	Current	Prior	Total
Court		90,043	90,043
County	12,258	63,516	75,774
Private Agency	10,079	178,867	188,946
FTB-COD	6,570	12,697	19,267
Total	28,907	345,123	374,030

Cases with Payments			
Program	Current	Prior	Total
Private Agency	393	713	1,106
FTB-COD	16,993	32,839	49,832
Total	17,386	33,552	50,938

# Napa Court and County 2019–20 Summary

**County Population: 139,088**

**Authorized Judges/Commissioners: 7/1.0**

## 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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 20 of the 25 recommended collections best practices. The following best practices are currently not being met: 4, 10, 11, 19, and 21 (see Attachment 3); and
- Engages 13 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

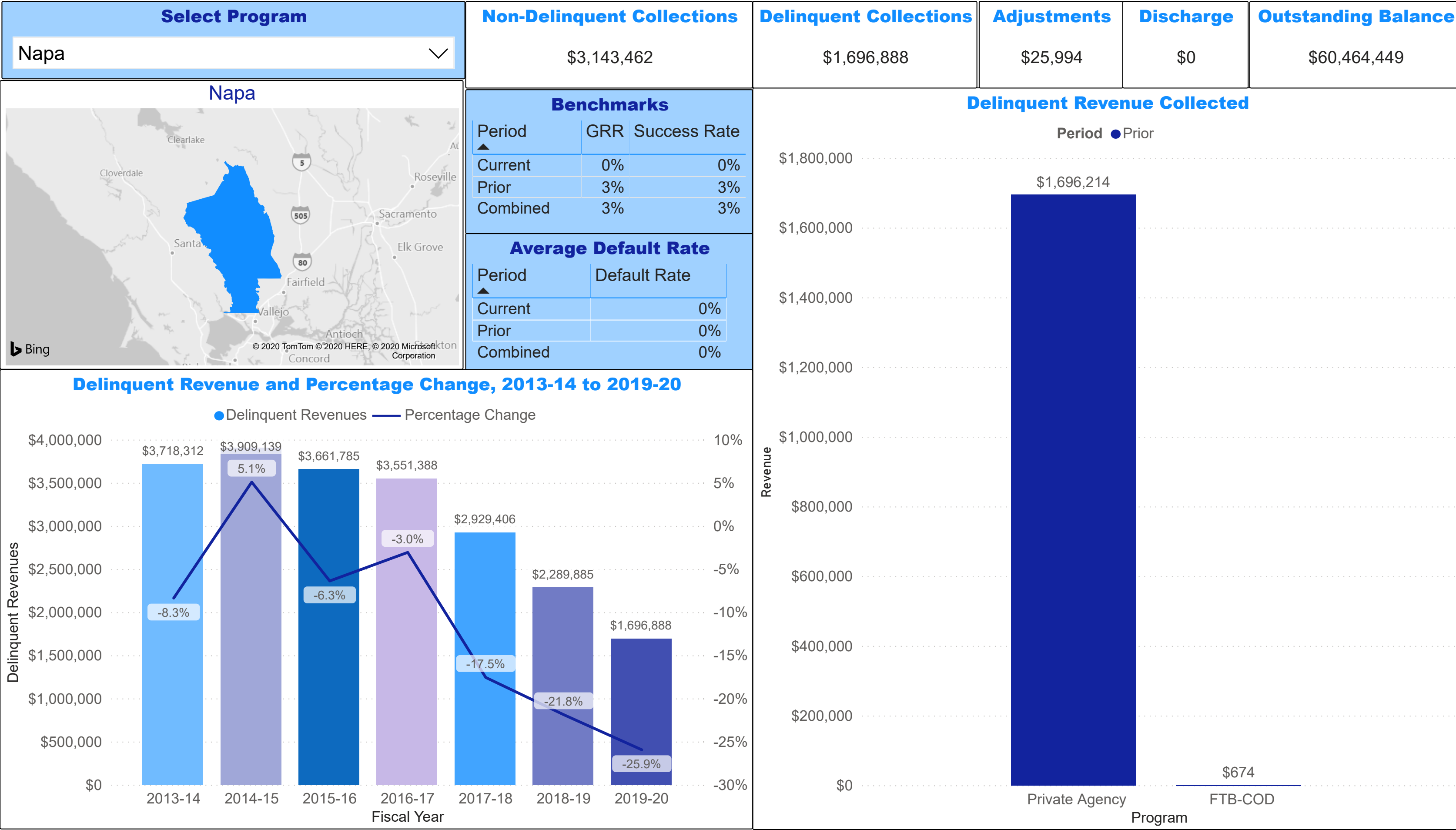
## Performance

According to the Napa collections program, collections could have been higher if the Franchise Tax Board (FTB) had not suspended collections activity under their Interagency Intercept Collections program from March through June due to the COVID-19 pandemic. The program cannot predict the amount of collections that were missed during this time.

The program continues to have difficulties complying with the reporting requirements. The collections vendor does not have the system capabilities to collect and report the required data elements and information. The program is unable to complete most of the GC 68514 reporting requirements, especially revenue and costs by collections activity, due to system limitations of the collections vendor. Data is limited to total amount collected from the FTB's Interagency Intercept Collections and Court Ordered Debt programs and the private collection agency.

The collections vendor handles all payments (including payment plans) and collections activities, except forthwith payments, so the information for most of the data elements are not in the court's case management system (CMS). On nondelinquent collections data, the reported figure is the number of payments, not the number of cases. All forthwith payments collected are shown in the current period; the program is unable to separate out the cases from prior years. Currently, the program is unable to relate the amount collected to collection activity that generate payment because of the same system constraints. For the current year payment activity, the collection agency is unable to provide statistics on collection activity that resulted in payments. On delinquent payments, the data reported is for the number of delinquent cases, and represents the number of payments, not the number of cases. All delinquent payments are shown in the prior year section as the program is currently unable to separate out payments by period, current and prior years.

The contract with the collection agency originally expired at the end of the 2018–19, but was extended into 2019–20. The program planned to transition to a new collections vendor in 2019–20, but those efforts were delayed and rescheduled for September 2020. After transition is complete, the court will work with the vendor on the reporting requirements for 2020–21.



Delinquent Revenue Collected



Program	Revenue
Private Agency	\$1,696,214
FTB-COD	\$674

Delinquent Revenue and Percentage Change, 2013-14 to 2019-20



Fiscal Year	Delinquent Revenues	Percentage Change
2013-14	\$3,718,312	-8.3%
2014-15	\$3,909,139	5.1%
2015-16	\$3,661,785	-6.3%
2016-17	\$3,551,388	-3.0%
2017-18	\$2,929,406	-17.5%
2018-19	\$2,289,885	-21.8%
2019-20	\$1,696,888	-25.9%

Select Program

Napa

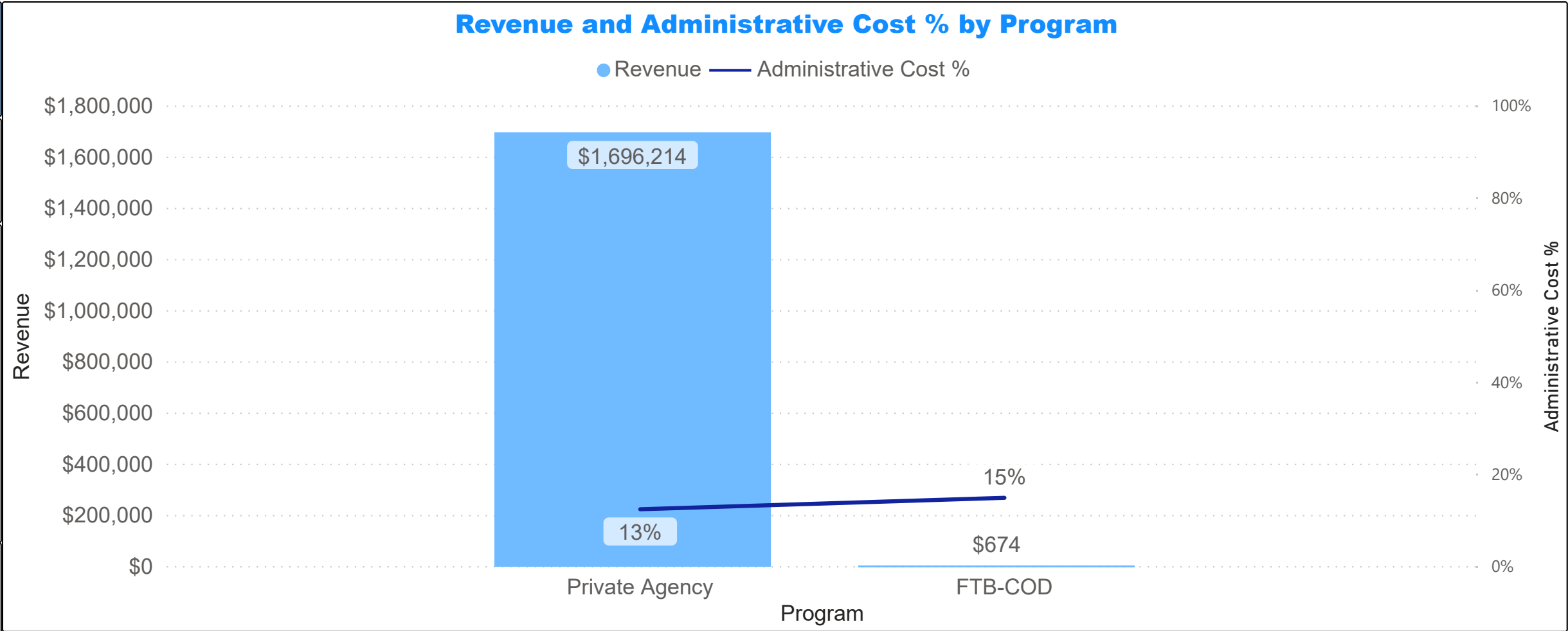
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Private Agency	\$0	\$1,696,214	\$1,696,214
FTB-COD	\$0	\$674	\$674
Total	\$0	\$1,696,888	\$1,696,888

Administrative Cost of Collections			
Program	Current	Prior	Total
Private Agency	\$0	(\$212,027)	(\$212,027)
FTB-COD	\$0	(\$101)	(\$101)
Total	\$0	(\$212,128)	(\$212,128)

Administrative Cost %			
Program	Current	Prior	Combined
Private Agency	0%	13%	13%
FTB-COD	0%	15%	15%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	0	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$1,696,214	0	(\$212,027)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$705,217	0	(\$105,783)
FTB-COD (Court-Ordered Debt Program)	\$674	2	\$674
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$2,402,105	2	(\$317,136)

Cases Established/Referred			
Program	Current	Prior	Total
Private Agency	2,991	64,720	67,711
FTB-COD		5	5
Total	2,991	64,725	67,716

Cases with Payments		
Program	Prior	Total
Private Agency	12,312	12,312
FTB-COD	2	2
Total	12,314	12,314

## **Nevada Court and County 2019–20 Summary**

**County Population: 98,114**

**Authorized Judges/Commissioners: 6/1.6**

### **Program Overview**

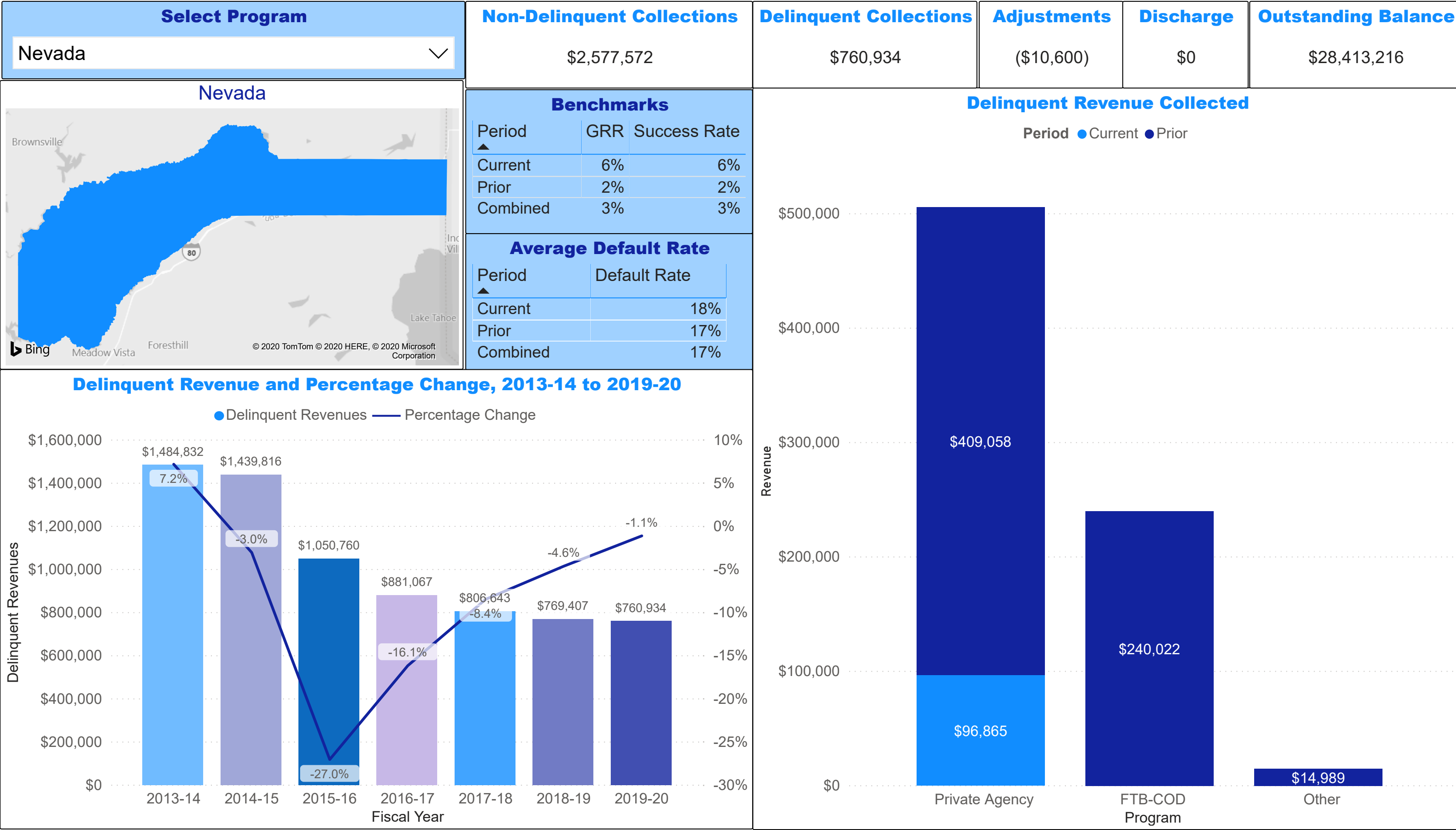
The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Nevada County and the County of Nevada. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets all 25 of the recommended collections best practices (see Attachment 3); and
- Engages 14 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Nevada collections program, due to the limitations of the current case management system (CMS), Nevada County Superior Court is only able to calculate the total number of cases with payment received in the reporting period and cannot allocate by current or prior inventory. The court will be implementing a new case management system in fiscal year 2020–21 that will include the collections reporting parameters on the list of desired functions. The court anticipates going live on the new CMS in 2021–22.

The Nevada County Collections Division did not receive any newly established court debt, all other court debt on the report is delinquent from prior years. Current system limitations prevent reporting specifics per case for various collection activities. Due to the low number of court case referrals, it is not cost effective at this time to explore costs involved with enhancing the system to add this capability. Each type of collection activity category with the exception of driver's license holds is used during the collections process.



Select Program

Nevada

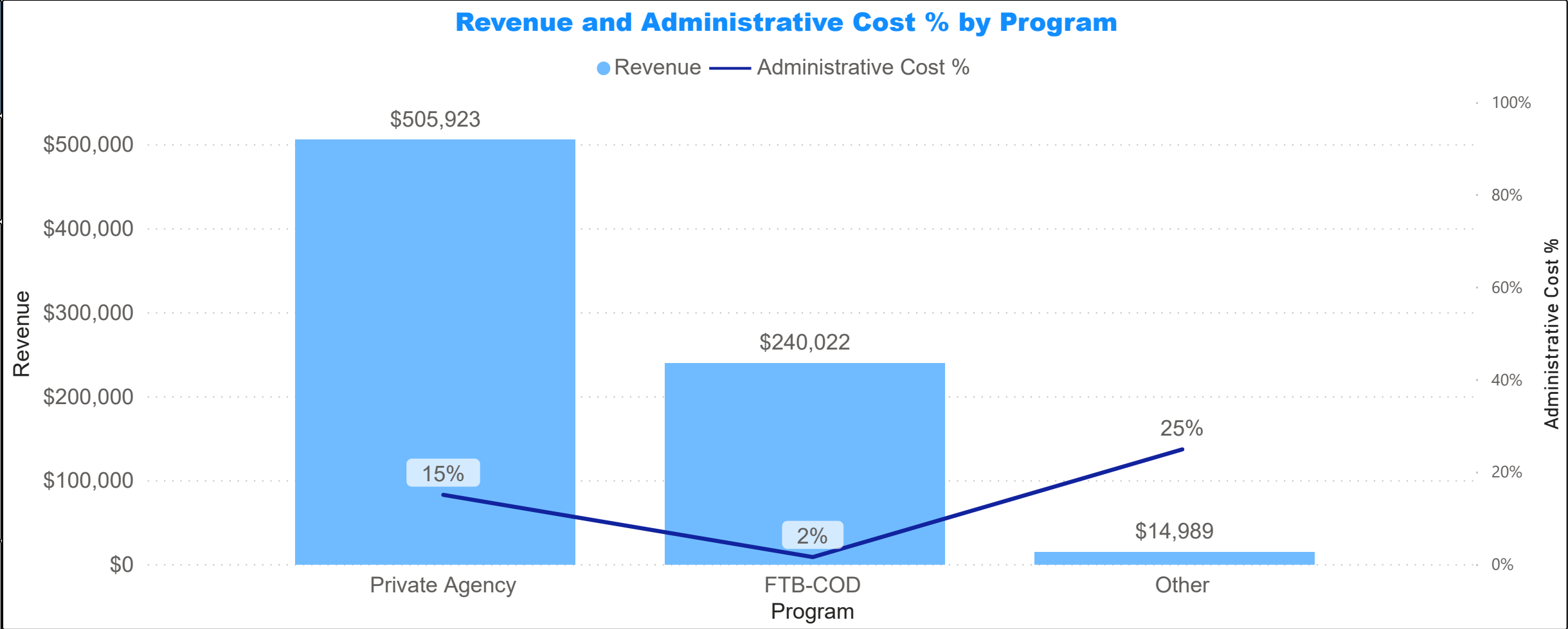
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Private Agency	\$96,865	\$409,058	\$505,923
FTB-COD	\$0	\$240,022	\$240,022
Other	\$0	\$14,989	\$14,989
Total	\$96,865	\$664,069	\$760,934

Administrative Cost of Collections			
Program	Current	Prior	Total
Private Agency	(\$14,304)	(\$62,373)	(\$76,677)
FTB-COD	\$0	(\$4,033)	(\$4,033)
Other	\$0	(\$3,747)	(\$3,747)
Total	(\$14,304)	(\$70,153)	(\$84,457)

Administrative Cost %			
Program	Current	Prior	Combined
Private Agency	15%	15%	15%
FTB-COD	0%	2%	2%
Other	0%	25%	25%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	490	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	554	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$505,923	0	(\$76,677)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$240,022	626	(\$4,033)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$745,945	1,670	(\$80,710)

Cases Established/Referred			
Program	Current	Prior	Total
Court	20	196	216
Private Agency	1,972	37,018	38,990
FTB-COD		1,983	1,983
Other		603	603
Total	1,992	39,800	41,792

Cases with Payments			
Program	Current	Prior	Total
Private Agency	200	844	1,044
FTB-COD		626	626
Other		37	37
Total	200	1,507	1,707

## Orange Court and County 2019–20 Summary

**County Population: 3,194,332**

**Authorized Judges/Commissioners: 127/17.0**

### 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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 23 of the 25 recommended collections best practices. The following best practices are currently not being met: 10 and 12 (see Attachment 3); and
- Engages 16 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### Performance

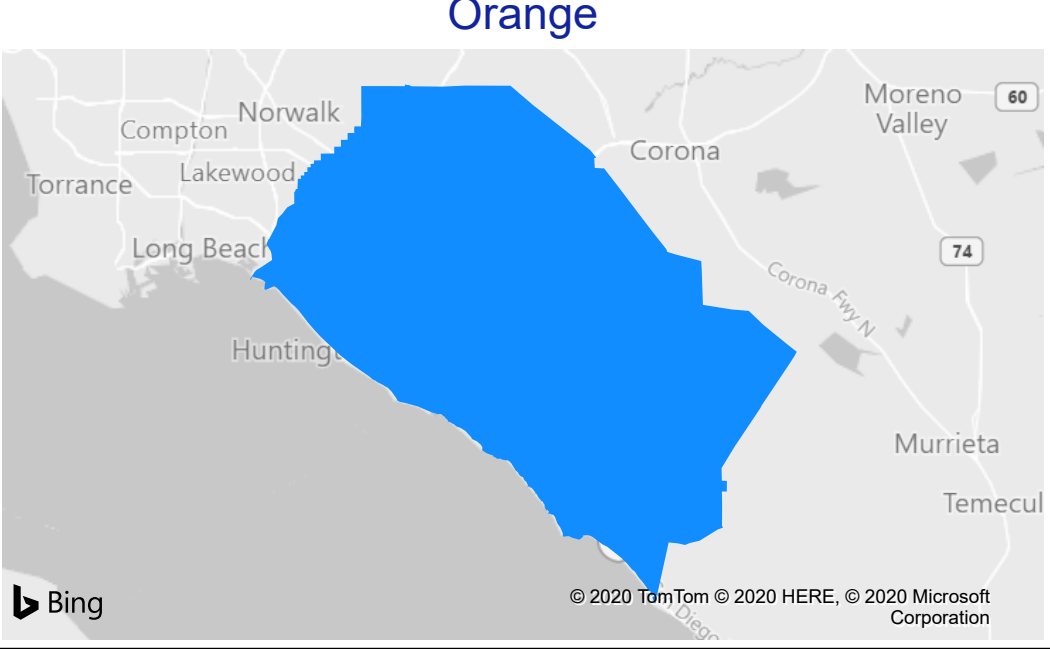
According to the Orange collections program, the Gross Recovery Rate and Success Rates improved slightly compared to the prior year. This increase is likely attributable to the increased collections experienced prior to the COVID-19 pandemic.

Certain criteria such as number of days a payment was made after a known activity in the court's case management system (CMS) had to be determined and set in the queries so that payments can be associated with specific activities. Not all activities are tracked individually in the system and costs are not tracked by activity. The court will continue to review and refine reporting methods over time. It is difficult to know what actually generated a payment, but some broad assumptions were made. Many cases receive multiple activities which is why figures reported by categories may not be 100 percent accurate.

At present, the county's data systems are only capable of reporting limited information required by statute. Data systems have no way of equating a payment received to an enforcement activity, and as such all payments are reported in category 3. The dollar amount collected by the FTB-IIC for the reporting period is included, but the number of accounts that correlates to the dollar amount is unavailable. Multiple enforcement activities are utilized in pursuing debt, so where possible the activity is reported. Where values are not included on the report, the data systems do not track these numbers. Some assumptions had to be made on the allocation to current and to prior period thereby resulting in approximations. The value of cases reported as beginning balances were modified to reflect a more accurate figure; beginning balance for 2019-20 was adjusted to include figures inadvertently excluded in the 2018–19 ending balance.

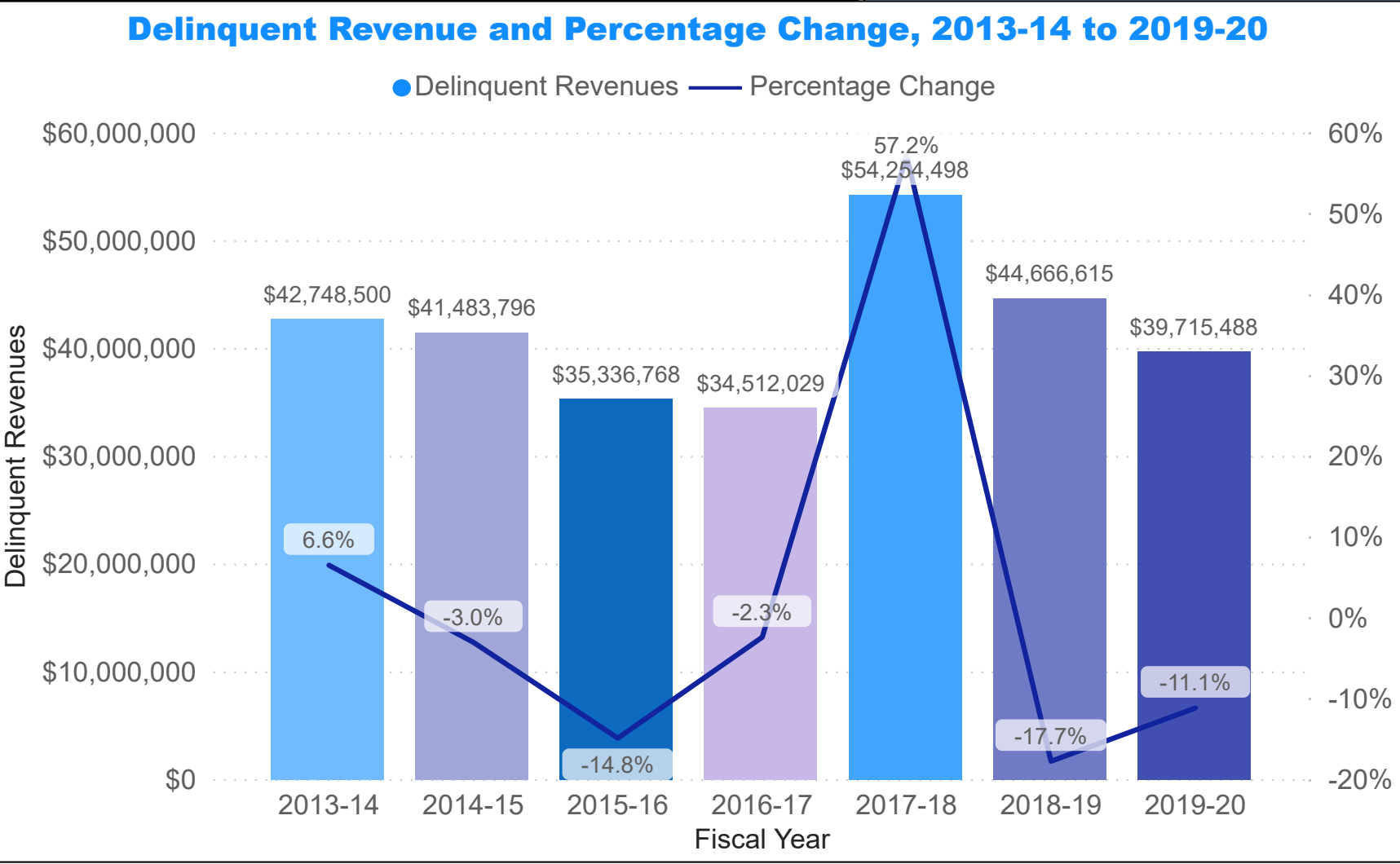
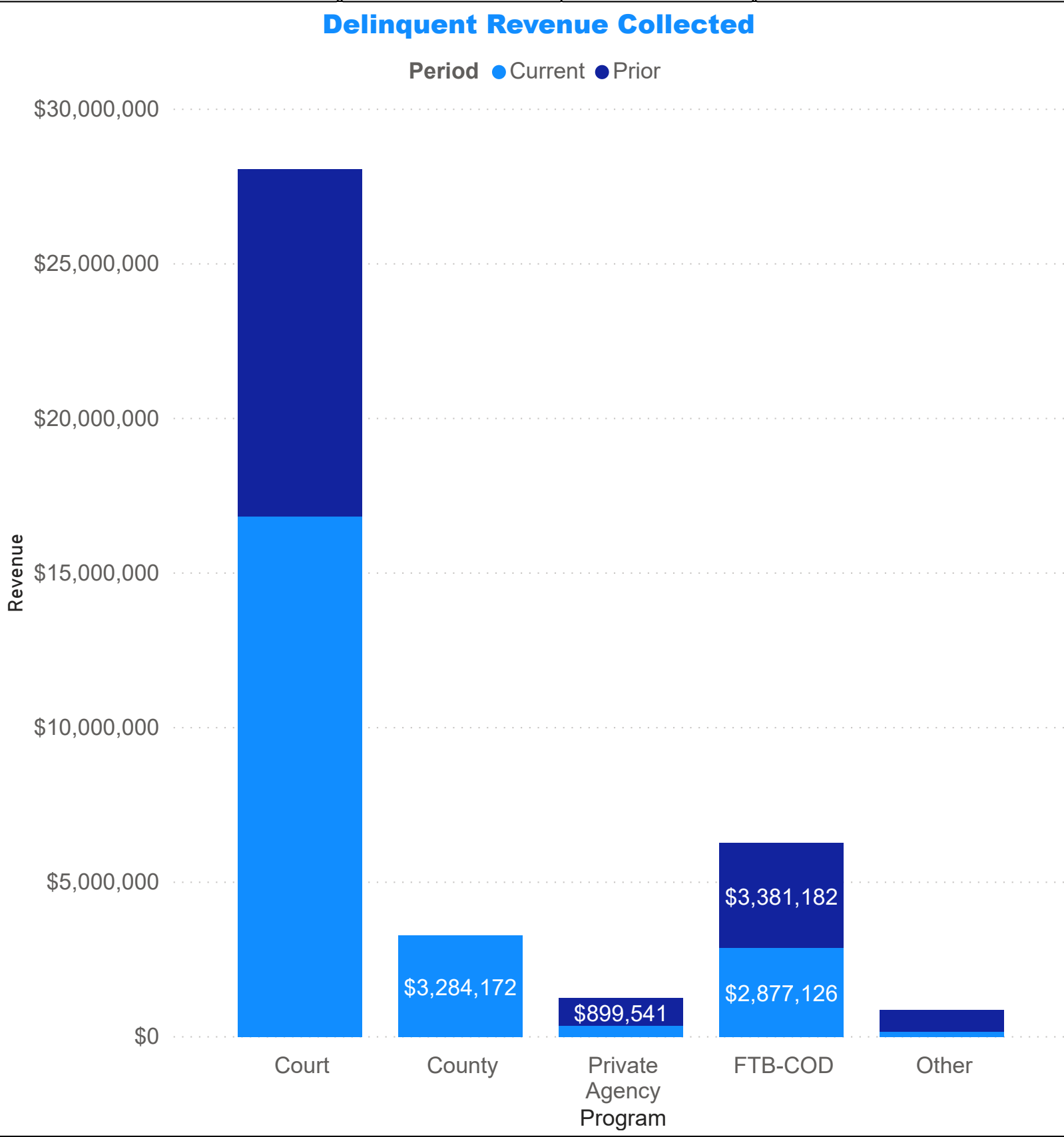
The average default rate calculated in the report is only representative of the county collections data. The court is working to find a way to present this information in the upcoming year. On a final note, the cost of collections, collections activities and percentage of cost/revenue does not show county costs or activities. The county is looking at a way to present administrative costs information in the future as it faces possible legislative changes as to how it operates its collections program.

Select Program	Non-Delinquent Collections	Delinquent Collections	Adjustments	Discharge	Outstanding Balance
Orange	\$53,052,566	\$39,715,488	\$29,321,019	\$0	\$375,592,561

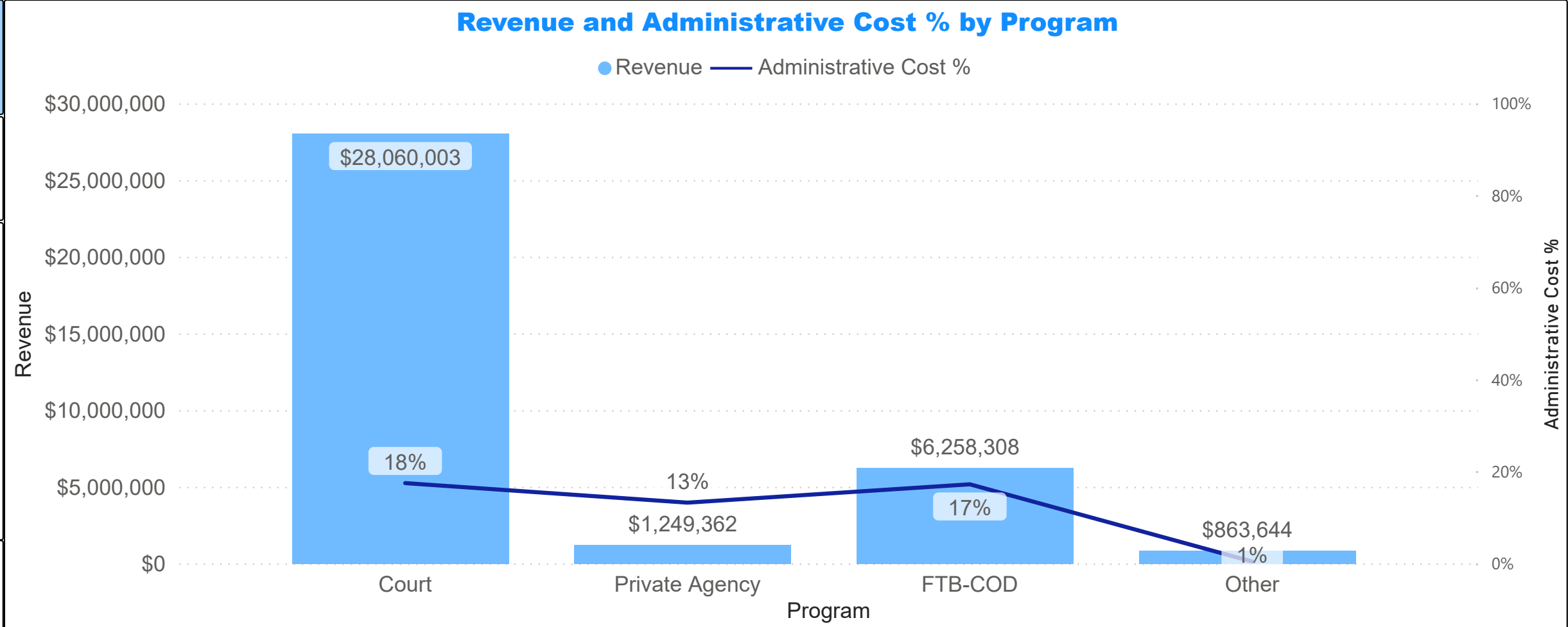


Benchmarks		
Period	GRR	Success Rate
▲ Current	43%	38%
Prior	11%	5%
Combined	16%	10%

Average Default Rate	
Period	Default Rate
▲ Current	37%
Prior	0%
Combined	37%



Select Program			
Orange <span>▼</span>			
No. of Individuals (Item 6b)			
47,792			
Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$16,836,002	\$11,224,001	\$28,060,003
County	\$3,284,172	\$0	\$3,284,172
Private Agency	\$349,821	\$899,541	\$1,249,362
FTB-COD	\$2,877,126	\$3,381,182	\$6,258,308
Other	\$155,235	\$708,409	\$863,644
Total	\$23,502,356	\$16,213,133	\$39,715,488
Administrative Cost of Collections			
Program <span>▲</span>	Current	Prior	Total
Court	(\$3,956,707)	(\$989,177)	(\$4,945,884)
Private Agency	(\$33,438)	(\$133,751)	(\$167,189)
FTB-COD	(\$572,649)	(\$514,332)	(\$1,086,981)
Other	(\$1,000)	(\$4,000)	(\$5,000)
Total	(\$4,563,794)	(\$1,641,260)	(\$6,205,054)
Administrative Cost %			
Program <span>▲</span>	Current	Prior	Combined
Court	24%	9%	18%
Private Agency	10%	15%	13%
FTB-COD	20%	15%	17%
Other	1%	1%	1%



Collections Activity			
Category <span>▼</span>	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$14,520,824	61,669	(\$242,402)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$1,546,430	6,962	(\$500,555)
Skip Tracing	\$208,991	784	(\$56,368)
Private Debt Collectors	\$1,249,362	0	(\$167,189)
Lobby/Counter	\$13,344,136	55,826	(\$4,144,572)
FTB-IIC (Interagency Collection Program)	\$863,643	2,920	(\$5,000)
FTB-COD (Court-Ordered Debt Program)	\$6,258,308	16,099	(\$1,086,981)
Driver's License Hold/Suspension	\$1,723,794	1,987	(\$1,987)
Total	\$39,715,488	146,247	(\$6,205,054)

Cases Established/Referred			
Program <span>▲</span>	Current	Prior	Total
Court	74,669	256,794	331,463
County	4,024	139,178	143,202
Private Agency	5,768	54,884	60,652
FTB-COD	2,824	64,609	67,433
Other	179	45,177	45,356
Total	87,464	560,642	648,106
Cases with Payments			
Program	Current	Prior	Total
Court	75,493	50,329	125,822
County	3,270		3,270
Private Agency	925	2,424	3,349
FTB-COD	1,867	13,535	15,402
Other	525	2,395	2,920
Total	82,080	68,683	150,763

# Placer Court and County 2019–20 Summary

**County Population: 403,711**

**Authorized Judges/Commissioners: 10/4.5**

## 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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

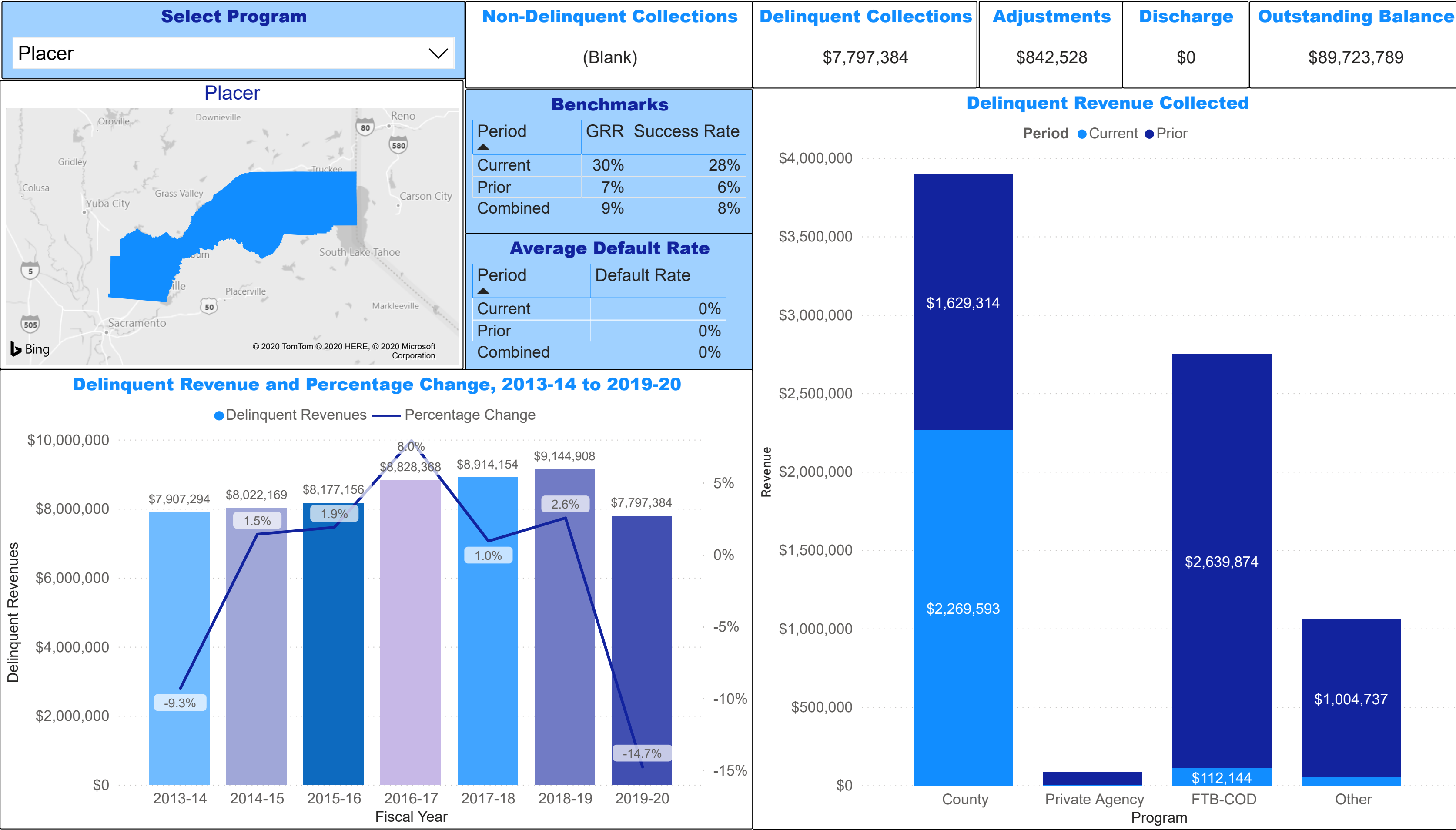
- Meets 24 of the 25 recommended collections best practices. The following best practice is currently not being met: 11 (see Attachment 3); and
- Engages in 13 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

## Performance

According to the Placer collections program, the Placer County Revenue Services, a division of the County Executive Office, collected \$8,340,258 in 2019–20 from both delinquent debt and victim restitution. Prior to the pandemic, Placer County Revenue Services division placed added emphasis on staff training specifically related to locating delinquent debtors and proactive collections practices. Due to the impact of the pandemic, it is unclear whether these efforts resulted in improved outcomes on statewide delinquent debt collection practices. Overall, collections totals decreased from the prior year. The most drastic impact on collections occurred due to the Statewide suspension of the FTB Tax Intercept Program, where the county experienced a 96 percent drop in revenues from this source. The county also approached deferrals and imposition of penalties for failure to pay more liberally in recognition of the pandemic's impacts on the community. The county has determined that the numbers associated with installment agreements that have gone into default are not available at this time, but has identified a software product upgrade that will provide this information in the future.

Although most data components are reported, the court's case management system (CMS) does not currently capture data for all collections programs listed on the report. Both the county and the court are actively working on means to accurately complete all data components for subsequent reporting periods. In addition, the court does not order suspension of a defendant's driver's license for failure to pay. When appropriate and on a case-by-case basis, the court orders civil assessments in infraction and misdemeanor cases due to a failure to appear and failure to pay.'

The court has determined that at this time their CMS lacks the reporting capabilities to fulfill the requested data requirements for nondelinquent collections on the reporting template. The court's CMS vendor has been contracted to build a reporting template for the necessary data, but in some cases the information is not currently captured in a way for it to be extracted, yielding insufficient results. Therefore, certain information is not being provided for the specified reporting periods, as required.



Select Program

Placer

▼

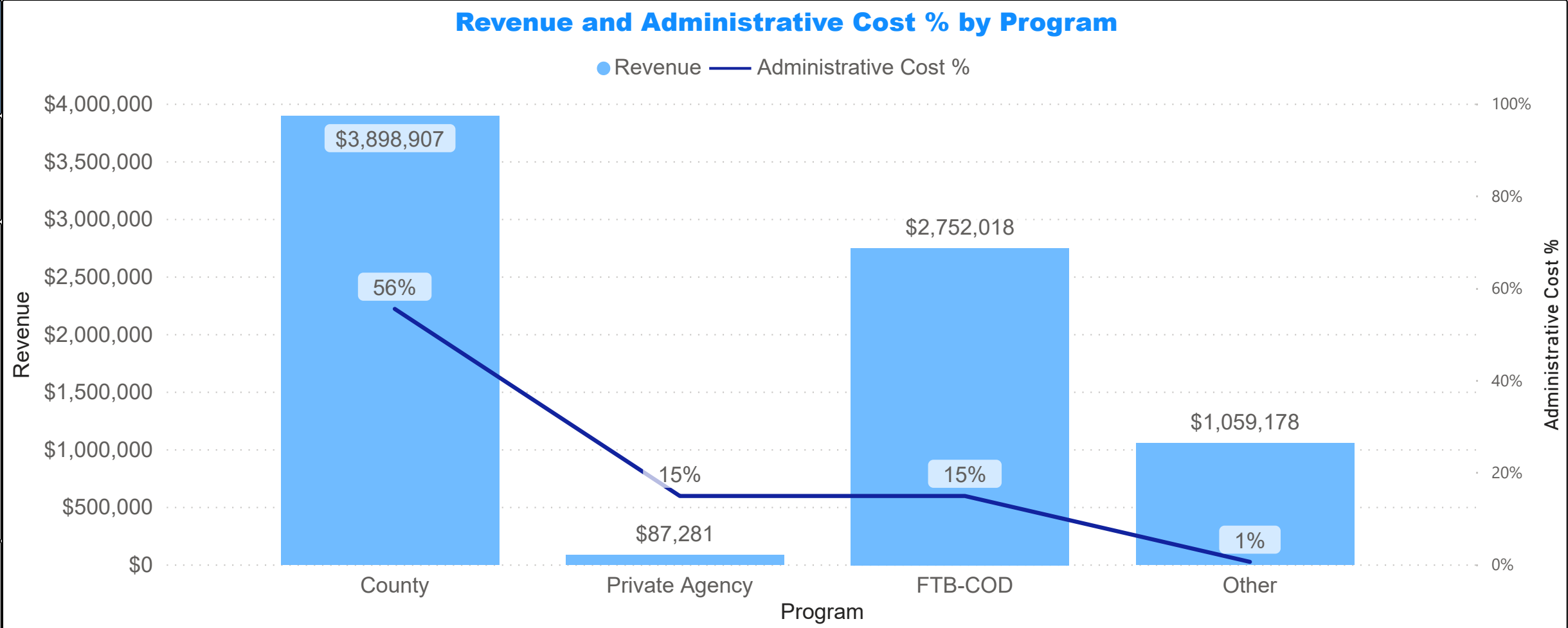
No. of Individuals (Item 6b)

79,853

Delinquent Revenue Collected			
Program	Current	Prior	Total
County	\$2,269,593	\$1,629,314	\$3,898,907
Private Agency	\$3,467	\$83,814	\$87,281
FTB-COD	\$112,144	\$2,639,874	\$2,752,018
Other	\$54,441	\$1,004,737	\$1,059,178
Total	\$2,439,645	\$5,357,739	\$7,797,384

Administrative Cost of Collections			
Program▲	Current	Prior	Total
County	(\$1,278,964)	(\$888,772)	(\$2,167,736)
Private Agency	(\$520)	(\$12,572)	(\$13,092)
FTB-COD	(\$16,822)	(\$395,981)	(\$412,803)
Other	(\$138)	(\$7,295)	(\$7,433)
Total	(\$1,296,444)	(\$1,304,620)	(\$2,601,064)

Administrative Cost %			
Program▲	Current	Prior	Combined
County	56%	55%	56%
Private Agency	15%	15%	15%
FTB-COD	15%	15%	15%
Other	0%	1%	1%



Collections Activity			
Category▼	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$1,894,354	19,547	(\$1,055,529)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$1,971,675	20,354	(\$1,098,611)
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$87,281	43,630	(\$13,092)
Lobby/Counter	\$0	153,645	(\$13,596)
FTB-IIC (Interagency Collection Program)	\$1,092,056	2,973	(\$7,433)
FTB-COD (Court-Ordered Debt Program)	\$2,752,018	28,934	(\$412,803)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$7,797,384	269,083	(\$2,601,064)

Cases Established/Referred			
Program▲	Current	Prior	Total
County	7,561	31,605	39,166
Private Agency	246	46,637	46,883
FTB-COD	5,208	33,604	38,812
Other	55	2,867	2,922
Total	13,070	114,713	127,783

Cases with Payments			
Program	Current	Prior	Total
County	5,144	15,839	20,983
Private Agency	14	1,770	1,784
FTB-COD	556	7,009	7,565
Other	55	2,867	2,922
Total	5,769	27,485	33,254

## **Plumas Court and County 2019–20 Summary**

**County Population: 18,260**

**Authorized Judges/Commissioners: 2/0.3**

### **Program Overview**

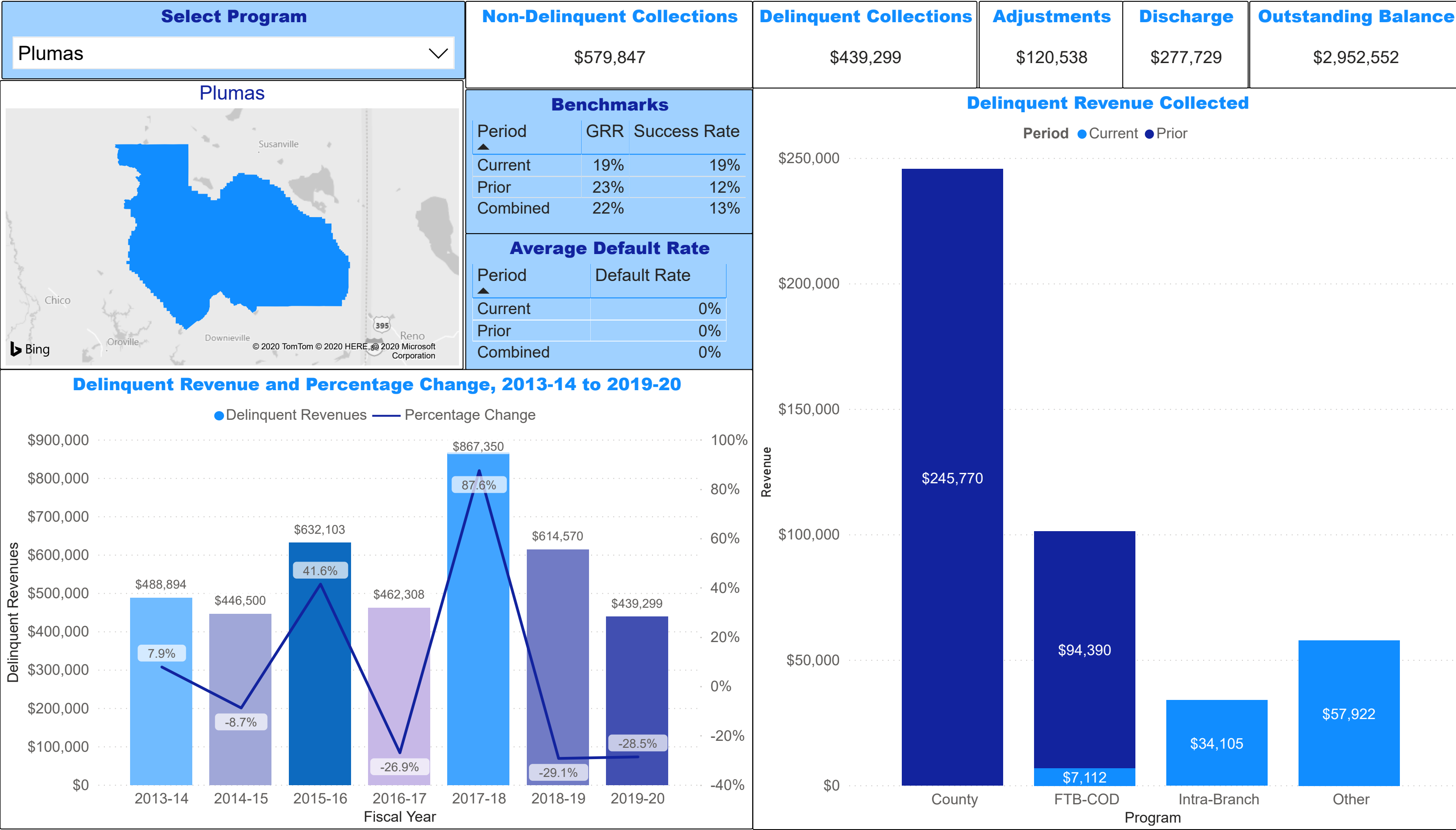
The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Plumas County and the County of Plumas. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 17 of the 25 recommended collections best practices. The following best practices are currently not being met: 2, 4, 5, 14, 21, 22, 23, and 25 (see Attachment 3); and
- Engages 13 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Plumas collections program, the program is not currently working with a private collection agency, but is looking for a new private agency. The court continues to participate in an intra-branch agreement with the Ventura Superior Court for delinquent traffic infractions.

The reduction in the gross recovery rate can be attributed to the COVID-19 pandemic and the court's decision to cease referring delinquent cases to collection March 1 through June 30, 2020. There was an increase in submitted and approved adjustments due to inability to pay this period. The prior private collection agency returned substantial uncollected debt to the county, which increased the total ending balance as well. Due to limitations with the current case management systems, the program was not able to report the data in the level of detail requested. Some of the data is provided by outside entities and is reported as submitted by them.



Select Program

Plumas

▼

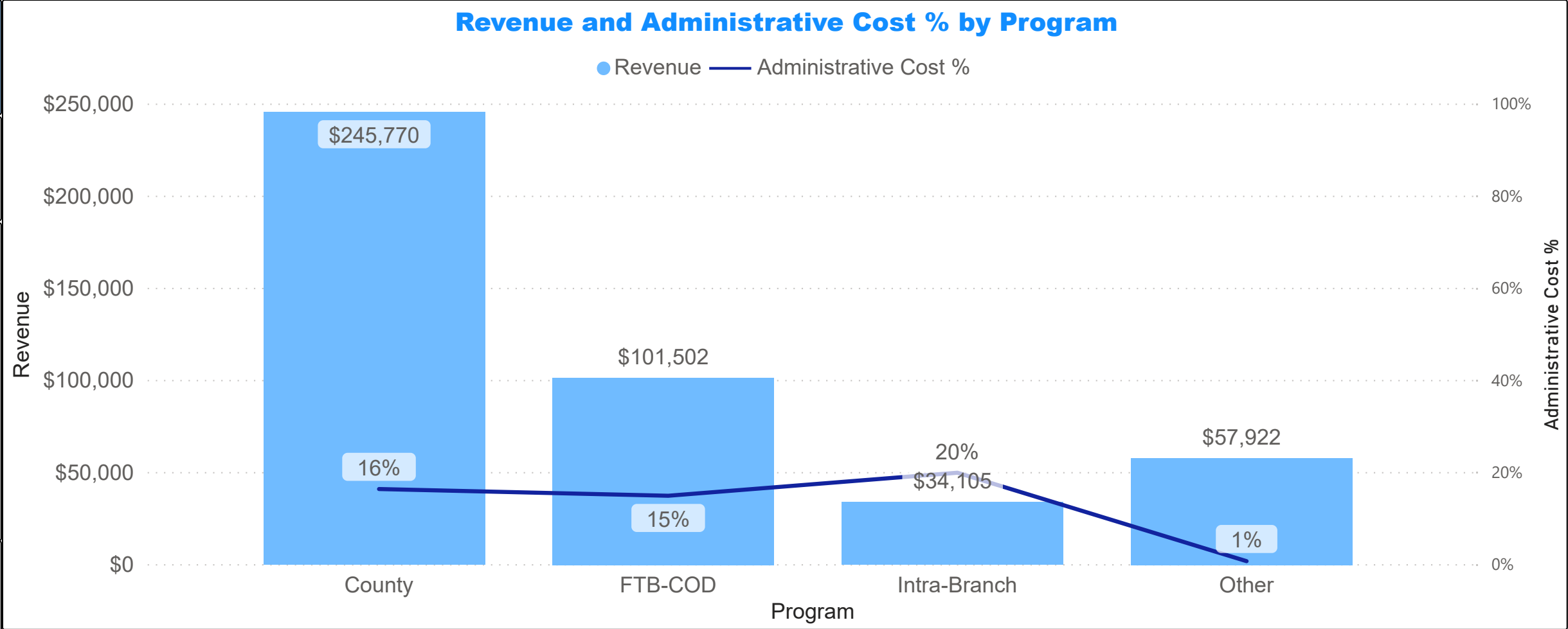
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
County	\$0	\$245,770	\$245,770
FTB-COD	\$7,112	\$94,390	\$101,502
Intra-Branch	\$34,105	\$0	\$34,105
Other	\$57,922	\$0	\$57,922
Total	\$99,139	\$340,160	\$439,299

Administrative Cost of Collections			
Program▲	Current	Prior	Total
County	\$0	(\$40,455)	(\$40,455)
FTB-COD	(\$1,067)	(\$14,159)	(\$15,226)
Intra-Branch	(\$6,821)	\$0	(\$6,821)
Other	(\$462)	\$0	(\$462)
Total	(\$8,350)	(\$54,614)	(\$62,964)

Administrative Cost %			
Program▲	Current	Prior	Combined
County	0%	16%	16%
FTB-COD	15%	15%	15%
Intra-Branch	20%	0%	20%
Other	1%	0%	1%



Collections Activity			
Category▼	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	0	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$0	0	\$0
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$57,922	0	(\$462)
FTB-COD (Court-Ordered Debt Program)	\$101,502	0	(\$15,226)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$159,424	0	(\$15,688)

Cases Established/Referred			
Program▲	Current	Prior	Total
County	374		374
FTB-COD	25	331	356
Total	399	331	730

Cases with Payments			
Program	Current	Prior	Total
FTB-COD	58	776	834
Total	58	776	834

## **Riverside Court and County 2019–20 Summary**

**County Population: 2,442,304**

**Authorized Judges/Commissioners: 71/14.0**

### **Program Overview**

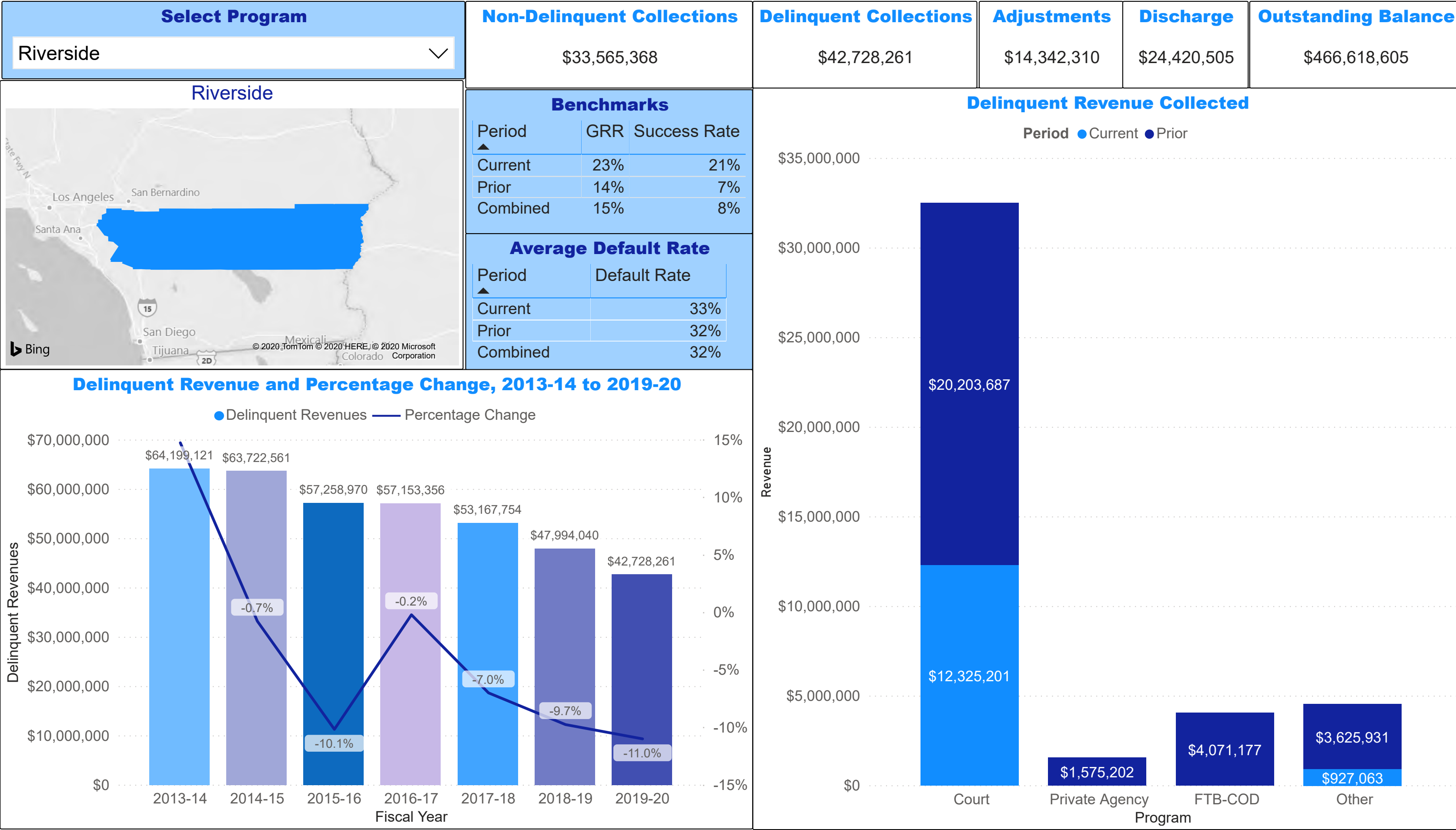
The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Riverside County and the County of Riverside. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 25 of the recommended collections best practices (see Attachment 3); and
- Engages 15 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Riverside collections program, the current period Gross Recovery Rate (GRR) and Success Rate (SR) are 23 percent and 21 percent, respectively. The prior period GRR and SR were 14 percent and 7 percent, respectively. The combined GRR is 15 percent and the combined SR is 8 percent. The program experienced a significant negative impact due to the COVID-19 pandemic. The court curtailed operations to emergency and various mandated matters from mid-March 2020 and gradually started restoring services in June 2020. Court collections were suspended during that time, as were the Franchise Tax Board's Interagency Intercept Collections (FTB-IIC) and Court-Ordered Debt (FTB-COD) programs.

The court continued to experience the effects of Assembly Bill 103 and the elimination of the driver's license hold for failure to pay diminished the ability to enforce compliance with court-ordered debt. The court was able to provide the additional information required by Government Code section 68514, with one exception. Both victim restitution and justice related reimbursements were to be excluded from the fees and fines balance; however the court is unable to separate out justice related reimbursements.



Select Program

Riverside

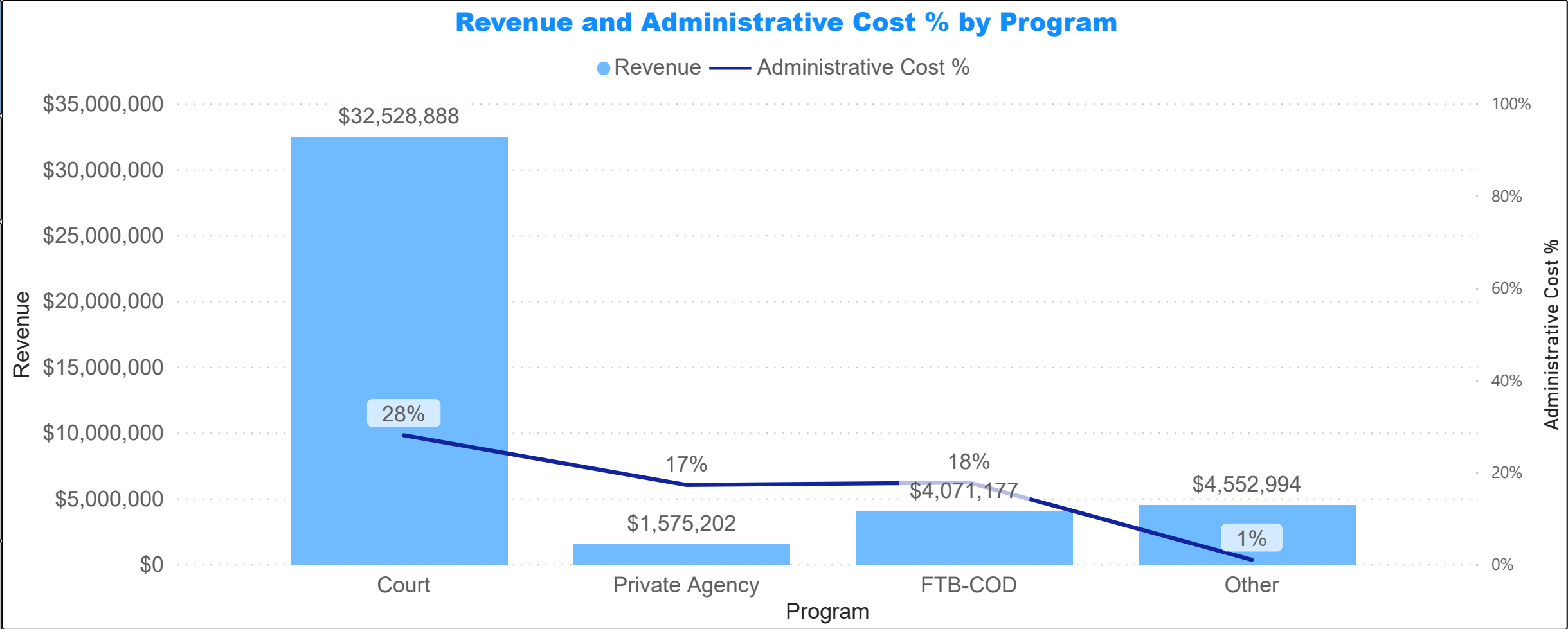
No. of Individuals (Item 6b)

86,773

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$12,325,201	\$20,203,687	\$32,528,888
Private Agency	\$0	\$1,575,202	\$1,575,202
FTB-COD	\$0	\$4,071,177	\$4,071,177
Other	\$927,063	\$3,625,931	\$4,552,994
Total	\$13,252,264	\$29,475,997	\$42,728,261

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$3,428,340)	(\$5,724,350)	(\$9,152,690)
Private Agency	\$0	(\$273,323)	(\$273,323)
FTB-COD	\$0	(\$727,296)	(\$727,296)
Other	(\$10,245)	(\$40,070)	(\$50,315)
Total	(\$3,438,585)	(\$6,765,039)	(\$10,203,624)

Administrative Cost %			
Program	Current	Prior	Combined
Court	28%	28%	28%
Private Agency	0%	17%	17%
FTB-COD	0%	18%	18%
Other	1%	1%	1%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$4,158,624	22,936	(\$391,619)
Wage/Bank Garnishments and Liens	\$2,751,676	3,660	(\$669,095)
Telephone Calls	\$9,416,101	47,459	(\$5,312,359)
Skip Tracing	\$923,373	5,685	(\$1,341,030)
Private Debt Collectors	\$1,575,202	3,866	(\$273,323)
Lobby/Counter	\$15,135,993	73,949	(\$1,438,587)
FTB-IIC (Interagency Collection Program)	\$4,696,115	14,037	(\$50,315)
FTB-COD (Court-Ordered Debt Program)	\$4,071,177	10,225	(\$727,296)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$42,728,261	181,817	(\$10,203,624)

Cases Established/Referred			
Program	Current	Prior	Total
Court	69,189	182,312	251,501
Private Agency		281,991	281,991
FTB-COD		82,661	82,661
Other	766	9,159	9,925
Total	69,955	556,123	626,078

Cases with Payments			
Program	Current	Prior	Total
Court	38,381	43,295	81,676
Private Agency		3,867	3,867
FTB-COD		10,225	10,225
Other	766	-10,161	-9,395
Total	39,147	47,226	86,373

# **Sacramento Court and County 2019–20 Summary**

**County Population: 1,555,365**

**Authorized Judges/Commissioners: 66/9.5**

## **Program Overview**

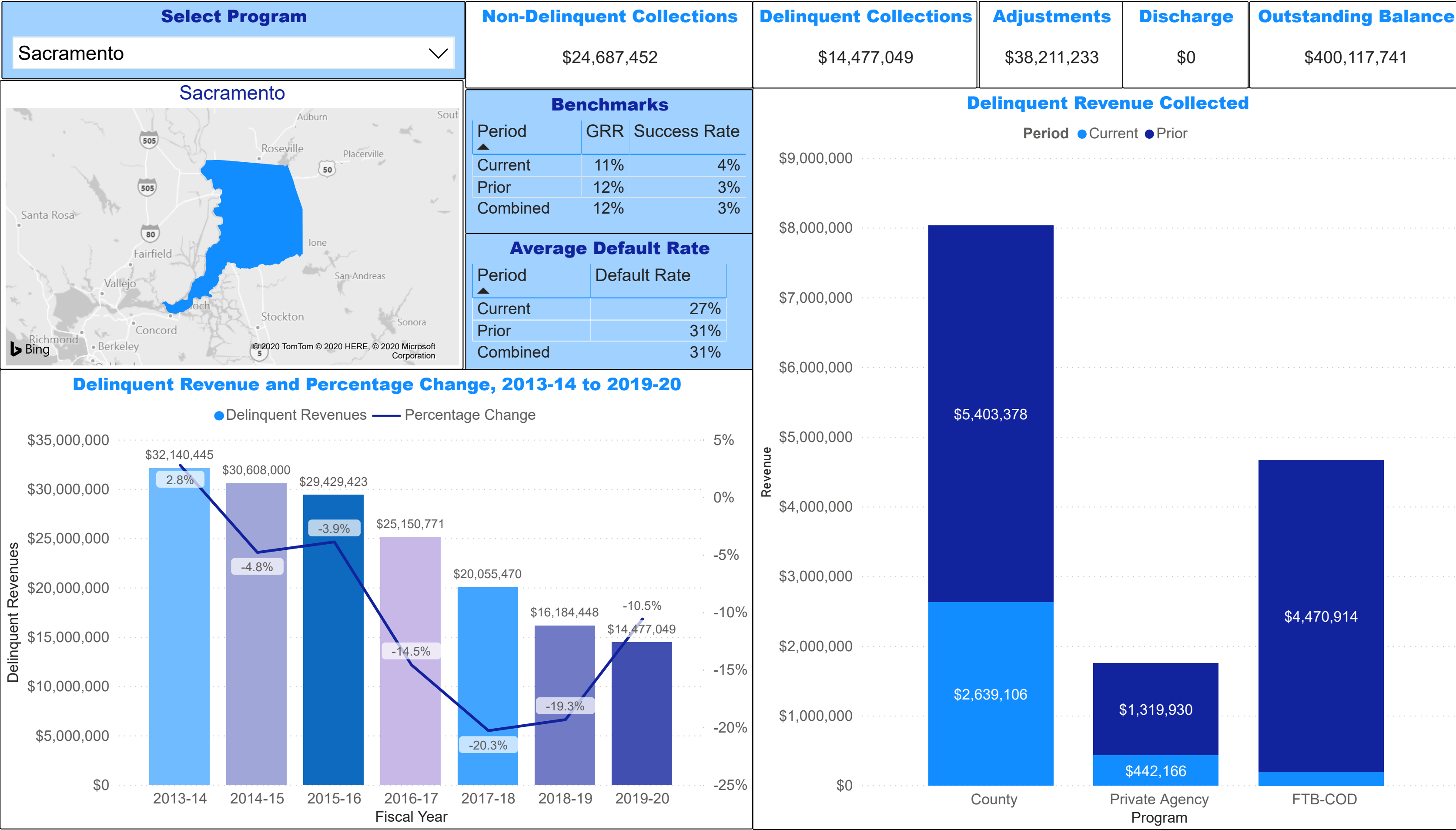
The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Sacramento County and the County of Sacramento. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 24 of the 25 recommended collections best practices. The following best practice is currently not being met: 4 (see Attachment 3); and
- Engages 16 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

## **Performance**

According to the Sacramento collections program, there is not enough data available to make a proper assessment of the success of the program. Multiple changes to collection processes over the last several years including the latest amnesty program and the removal of driver's license suspensions have drastically changed the amounts of overdue debt that is now collected. It is known that the removal of license suspensions on failure to pay cases has continued the severe reduction in the amount of civil assessment collections, a trend that has continued in recent years, beginning with the amnesty programs. The court has seen reduced civil assessment collections over the last five fiscal years. Courthouse closures due to the COVID-19 pandemic have also had an adverse effect on collections in 2019–20, in addition to the high unemployment rate and downward economy.

Neither the court, county, nor the private collection agency are able to provide all components of the requested categories of data in Items 5, 6 and 7, at this point. However, the court's collection program performs all sixteen of the collection activities under Penal Code section 1463.007. The county and private agency are assessing the reprogramming needs that will allow the data to be collected within their respective automated systems. The court is currently in the process of developing and implementing three new case management systems (CMS) in traffic, family law, and criminal. These in-process CMS builds do not include the ability to capture much of the required data categories, nor does the court currently have manual processes to collect such data. The court is looking at possible CMS build changes to accommodate the new information requirements. This will take time, as staff resources are very limited and costly.



Select Program

Sacramento

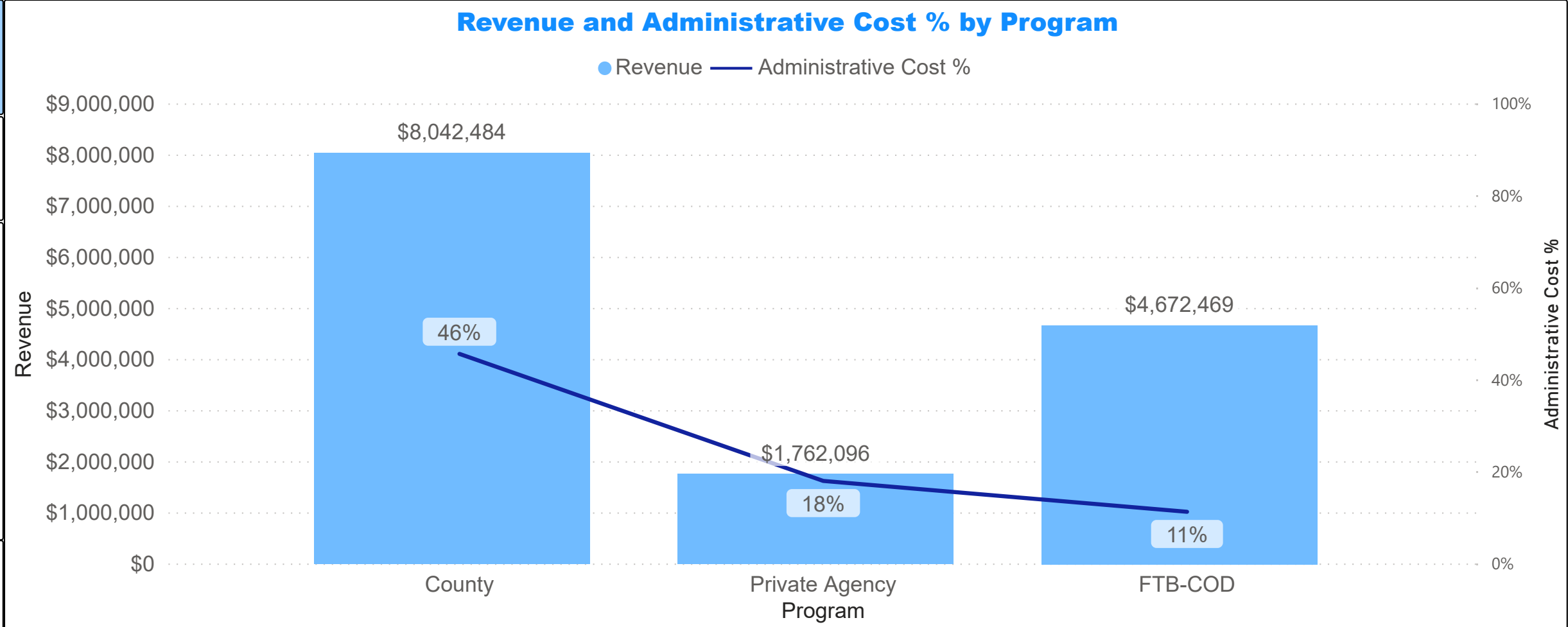
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
County	\$2,639,106	\$5,403,378	\$8,042,484
Private Agency	\$442,166	\$1,319,930	\$1,762,096
FTB-COD	\$201,555	\$4,470,914	\$4,672,469
Total	\$3,282,827	\$11,194,222	\$14,477,049

Administrative Cost of Collections			
Program	Current	Prior	Total
County	(\$1,206,449)	(\$2,470,117)	(\$3,676,566)
Private Agency	(\$77,371)	(\$241,615)	(\$318,986)
FTB-COD	(\$22,967)	(\$509,451)	(\$532,418)
Total	(\$1,306,787)	(\$3,221,183)	(\$4,527,970)

Administrative Cost %			
Program	Current	Prior	Combined
County	46%	46%	46%
Private Agency	17%	18%	18%
FTB-COD	11%	11%	11%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	0	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$1,762,096	0	(\$318,986)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$4,672,469	0	(\$532,418)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$6,434,565	0	(\$851,404)

Cases Established/Referred			
Program	Current	Prior	Total
Court	18	116	134
County	33,287	26,231	59,518
Private Agency	22,541	264,060	286,601
FTB-COD	65,645	45,810	111,455
Total	121,491	336,217	457,708

Cases with Payments			
Program	Current	Prior	Total
County	10,255	24,510	34,765
Private Agency	1,076	3,937	5,013
FTB-COD	904	21,502	22,406
Total	12,235	49,949	62,184

# San Benito Court and County 2019–20 Summary

**County Population: 62,353**

**Authorized Judges/Commissioners: 2/0.5**

## 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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 15 of the 25 recommended collections best practices. The following best practices are currently not being met: 2, 5, 9, 10, 12, 13, 14, 18, 19, and 21 (see Attachment 3); and
- Engages 13 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

## Performance

According to the San Benito collections program, the combined Gross Recovery Rate of 41 percent and the Success Rate of 38 percent reflect a modest improvement over the 2018–19 rates. Performance may fluctuate or deteriorate when the court completes its migration to a new case management system (CMS) and when the referral of cases to the Franchise Tax Board Court Ordered Debt (COD) program resumes.


The court's reporting capabilities in terms of providing the information required by GC 68514 are limited. Court staff has limited expertise running the types of queries needed to obtain this information. In addition, the court is undergoing a transition to a new case management system. The program is unable to distinguish payments on current inventory and prior period inventory. The court has allocated to the prior period the total amount collected, associated costs, adjustments, the value of cases on installment agreements, and the default balance.

The court was unable to determine the number of cases for which it collected delinquent payments in 2019–20. The total amount of delinquent collections by the court 2019–20 was approximated as the total amount collected less an amount estimated to represent nondelinquent amounts. The 2019–20 beginning balances are slightly lower than the ending balances reported for 2018–19. The discrepancy arises from the court's use of data provided by FTB instead of its own data from the 2018–19 report.

Select Program

San Benito

San Benito



Non-Delinquent Collections

\$1,598,298

Delinquent Collections

\$1,413,306

Adjustments

\$162,068

Discharge

\$0

Outstanding Balance

\$2,280,848

Benchmarks

Period	GRR	Success Rate
Current	20%	20%
Prior	43%	40%
Combined	41%	38%

Average Default Rate

Period	Default Rate
Current	0%
Prior	39%
Combined	35%

Delinquent Revenue Collected

Period ● Current ● Prior



Delinquent Revenue and Percentage Change, 2013-14 to 2019-20

● Delinquent Revenues — Percentage Change



Select Program

San Benito

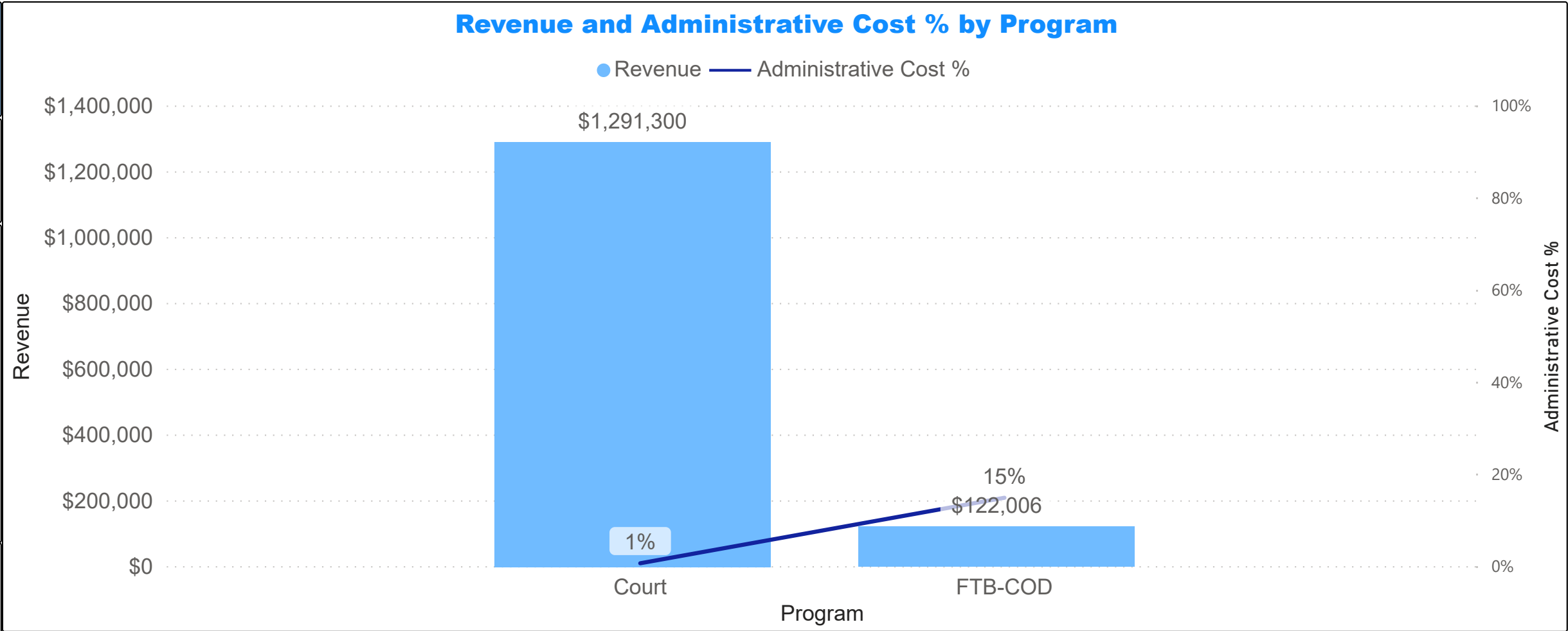
No. of Individuals (Item 6b)

564

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$0	\$1,291,300	\$1,291,300
FTB-COD	\$60,881	\$61,125	\$122,006
Total	\$60,881	\$1,352,425	\$1,413,306

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	\$0	(\$10,014)	(\$10,014)
FTB-COD	(\$9,132)	(\$9,169)	(\$18,301)
Total	(\$9,132)	(\$19,183)	(\$28,315)

Administrative Cost %			
Program	Current	Prior	Combined
Court	0%	1%	1%
FTB-COD	15%	15%	15%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$16,706	811	(\$8,850)
Wage/Bank Garnishments and Liens	\$88,417	932	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$0	0	\$0
Lobby/Counter	\$1,186,177	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$122,006	1,752	(\$18,301)
Driver's License Hold/Suspension	\$0	241	(\$1,164)
Total	\$1,413,306	3,736	(\$28,315)

Cases Established/Referred			
Program	Current	Prior	Total
Court		13,817	13,817
FTB-COD	295	296	591
Total	295	14,113	14,408

Cases with Payments			
Program	Current	Prior	Total
FTB-COD	874	878	1,752
Total	874	878	1,752

# San Bernardino Court and County 2019–20 Summary

**County Population: 2,180,537**

**Authorized Judges/Commissioners: 79/15.0**

## 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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 20 of the 25 recommended collections best practices. The following best practices are currently not being met: 10 and 22, with 14, 23, and 25 not applicable, as private collection agencies are not utilized (see Attachment 3); and
- Engages 15 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

## Performance

The 2019–20 program resulted in revenues of \$23.6M of delinquent debt, slightly down from restated program year 2018–19 revenues of \$24M. (See below) Though trending positively through March 2020, impacts to the county collection program resulted from three months of office closure due to the COVID-19 pandemic and suspension of key collection activity: the Franchise Tax Board suspended its Interagency Intercept Collections program and levy officers stopped serving new writs. Additionally, San Bernardino Superior Courts extended all payment dates so no cases went into Failure to Appear or Failure to Pay status, resulting in no new case assignments the last quarter of the fiscal year.

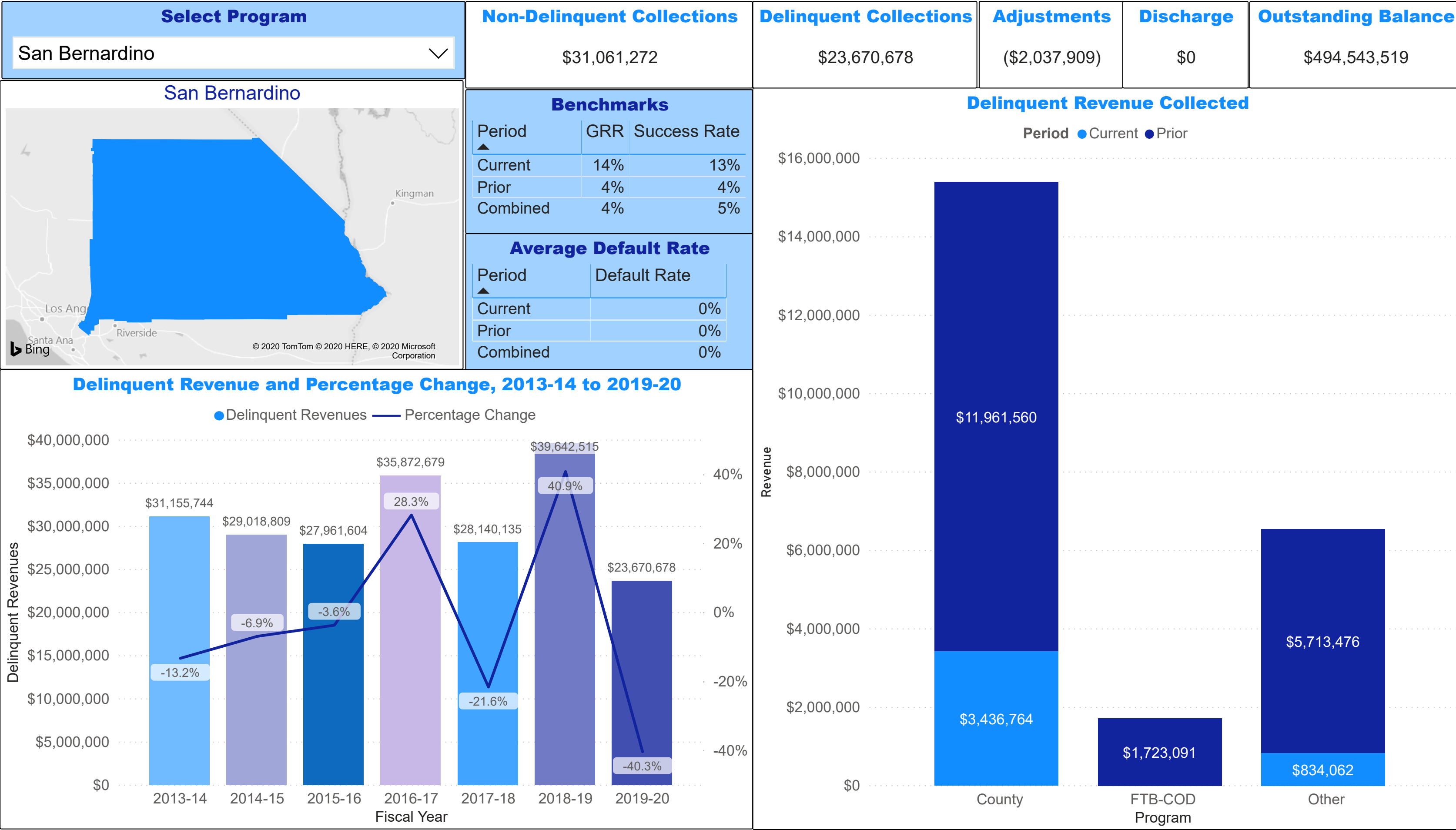
The program found the following discrepancies in the case count and case value from the prior year when it discovered the ending case balance reported in 2018–19 was (\$5.8 million) which is not possible. These discrepancies were due to the following: 1) Some cells contained formulas with file names linked to desktop work sheets and once outside the county infrastructure the amounts changed; 2) Several versions of the document existed and a draft version was submitted erroneously; and 3) Reports used to populate case values and counts contained data that should have been excluded.

With Judicial Council guidance, the beginning balances for prior periods inventory were restated. The report reflects the reconciliation between the previously reported beginning balances and the case management system inventory balances.

In addition to case count and case value errors, the prior year program revenue reported was grossly mis-stated. The erroneous reported revenue in 2018–19 was \$42M while actual revenues were \$24M. The error is attributed to linked desktop cell values that changed once the file was outside the County infrastructure. Comparing prior year restated revenue to the current reporting period revenue, the program has a 1 percent decrease largely attributed to COVID-19 interruptions. Per the Judicial Council, prior year gross revenues collected cannot be restated.

## **San Bernardino Court and County 2019–20 Summary**

Most court-ordered debt is included in the collection program. However, post-system implementation limitations have not transferred misdemeanor caseload via automation. The growing \$36M+ inventory of misdemeanor debt is reviewed periodically for cases with restitution to manually assign to collections. The process is labor intensive and has not been performed regularly. This is the third year reporting in the new CRT format and each year the program continues to refine processes and assumptions. Identifying collections that are attributed to collector phone calls vs the letter series is improving. The collection process begins with a series of letters before other collection activity begins. The assumption for this program year attributes revenue collected within 90 days to the letter series, as well as direct payments made at the courts, with the assumption the debtor received the collection letter and acted on it.



Delinquent Revenue Collected



Category	Current	Prior
County	\$3,436,764	\$11,961,560
FTB-COD Program	\$0	\$1,723,091
Other	\$834,062	\$5,713,476

Delinquent Revenue and Percentage Change, 2013-14 to 2019-20



Fiscal Year	Delinquent Revenues	Percentage Change
2013-14	\$31,155,744	-13.2%
2014-15	\$29,018,809	-6.9%
2015-16	\$27,961,604	-3.6%
2016-17	\$35,872,679	28.3%
2017-18	\$28,140,135	-21.6%
2018-19	\$39,642,515	40.9%
2019-20	\$23,670,678	-40.3%

Select Program

San Bernardino

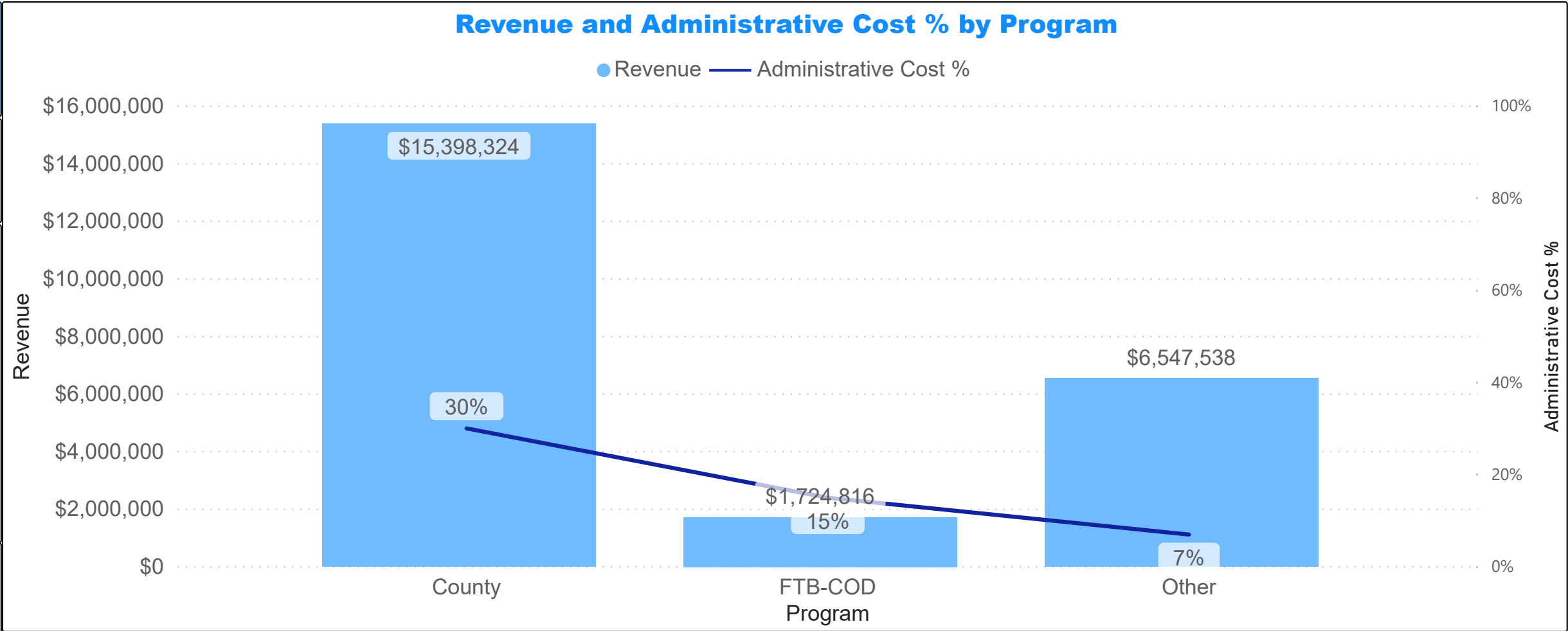
No. of Individuals (Item 6b)

35,775

Delinquent Revenue Collected			
Program	Current	Prior	Total
County	\$3,436,764	\$11,961,560	\$15,398,324
FTB-COD	\$1,725	\$1,723,091	\$1,724,816
Other	\$834,062	\$5,713,476	\$6,547,538
Total	\$4,272,551	\$19,398,127	\$23,670,678

Administrative Cost of Collections			
Program	Current	Prior	Total
County	(\$811,789)	(\$3,816,533)	(\$4,628,322)
FTB-COD	(\$259)	(\$258,464)	(\$258,723)
Other	(\$59,619)	(\$398,985)	(\$458,604)
Total	(\$871,667)	(\$4,473,982)	(\$5,345,649)

Administrative Cost %			
Program	Current	Prior	Combined
County	24%	32%	30%
FTB-COD	15%	15%	15%
Other	7%	7%	7%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$4,154,518	53,892	(\$1,444,446)
Wage/Bank Garnishments and Liens	\$2,710,338	5,274	(\$400,110)
Telephone Calls	\$2,192,445	15,768	(\$940,218)
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$0	0	\$0
Lobby/Counter	\$4,682,941	56,912	(\$1,567,767)
FTB-IIC (Interagency Collection Program)	\$6,547,538	21,514	(\$458,604)
FTB-COD (Court-Ordered Debt Program)	\$1,724,816	39,830	(\$258,723)
Driver's License Hold/Suspension	\$1,658,082	19,397	(\$275,781)
Total	\$23,670,678	212,587	(\$5,345,649)

Cases Established/Referred			
Program	Current	Prior	Total
County	17,014	390,728	407,742
FTB-COD	6	5,893	5,899
Other	29,236	158,905	188,141
Total	46,256	555,526	601,782

Cases with Payments			
Program	Current	Prior	Total
County	11,227	43,462	54,689
FTB-COD	20	19,988	20,008
Other	1,997	19,517	21,514
Total	13,244	82,967	96,211

# San Diego Court and County 2019–20 Summary

**County Population: 3,343,355**

**Authorized Judges/Commissioners: 135/19.0**

## 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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets all 25 of the recommended collections best practices (see Attachment 3); and
- Engages 16 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

## Performance

According to the San Diego collections program, the COVID-19 pandemic has greatly impacted collections and delinquent case referrals. The court stopped assigning delinquent cases to its vendors in mid-March through the end of 2019–20. Specific to the court and its third-party vendors, the combined Gross Recovery Rate (GRR) increased to 22 percent for 2019–20 when compared to last reporting period's rate of 5 percent. The combined Success Rate (SR) increased to 6 percent when compared to last reporting period's rate of 3 percent. The court conducted a discharge from accountability in the reporting period, eliminating \$112,266,637 from accounts receivable, which has had an impact on both rates. Prior period delinquent revenue collected by the court and its third-party vendors during the reporting period aggregated to \$27,358,279 or 69 percent of total delinquent revenue collected; while current period delinquent revenue collected was \$12,535,685 or 31 percent of total delinquent revenue collected, totaling \$39,893,964 which is down from the previous reporting period's total of \$43,605,933. This is a decrease of \$3,711,969 or 9 percent. A more substantial share of revenue was derived from prior-period delinquent accounts, widening the gap from 65 percent in 2018–19 to 69 percent this reporting period. While delinquent revenue collected has decreased from last reporting period, an incrementally larger share of revenue is being derived from prior period delinquent accounts. This reporting period, the court expanded the participation of its second delinquent vendor, allocating cases throughout the court's four geographical divisions within the traffic case category with the aim of assigning cases on a 50 percent sharing basis for each vendor. The implementation of a competition model continues to show much promise, with a noticeable boost in collections revenue within the early stages of delinquency.

The county's Office of Revenue and Recovery (ORR) current GRR was 21 percent, 36 percent for prior; combined 36 percent. The SR for current period was 6 percent, prior 4 percent and combined 4 percent. The current year rates are a result of the analysis and categorization of collection activities and corresponding adjustments and discharges by date that the account became delinquent. Since debt in this category cannot be discharged (current year debt does not meet discharge requirements), the SR and GRR are a depiction of the collection program's actual collection efforts. The county conducted a re-evaluation of the reporting guidelines and has improved the accuracy of reporting current period value of cases established to include accounts

## San Diego Court and County 2019–20 Summary

that were referred for collections in prior years but became delinquent during the reported fiscal year. For a more accurate comparison of SR and GRR in 2018–19 versus 2019–20, the county revised calculations of value of cases established in 2018–19 which resulted in a revised calculations of 2018–19 GRR and SR. The recalculated rates are a result of an additional \$3,818,257 in referrals that had been referred to collections in prior years but became delinquent in 2018–19. This also resulted in an additional \$374,796 current year gross revenue collected in 2018–19 bringing the restated current year collections in 2018–19 to \$1,387,901. The recalculated rates for 2018–19 current GRR and SR are 14 percent and 12 percent respectively. For 2019–20 the county's current year GRR increased to 21 percent from last year's recalculated rate of 14 percent. The increase in GRR is due to a 298 percent increase in reported adjustments from the previous year (2019–20 adjustment of \$1,633,933 vs. \$410,214 in 2018–19). The increase in adjustments is largely attributed to the County of San Diego Board of Supervisors' action on May 19, 2020 which repealed the collection of fees and costs related to the Juvenile Delinquency System and waived the remaining balances. The Board's action also directed the County to refund any corresponding payments collected as of February 14, 2020. This, in addition to the financial hardship in the current COVID–19 economic situation, resulted in a 66 percent decrease on current year collections (2019–20 collections \$473,318 vs. 2018–19 restated collections of \$1,387,901). On the contrary, the reductions in collections resulted in the county's current SR decrease from 12 percent to 6 percent.

Prior year rates are a result of the calculation of discharges, collections, and adjustments to the ending balance of debt carried over from 2018–19 combined inventory. Recent clarification from the Judicial Council and the addition of the Transfer Worksheet to the Collection Reporting Template improved the accuracy of reporting cases transferred between collection programs. While this enhancement did not impact prior year rates, the county collections program continued to resolve its aging debt (via collections, adjustments and discharges) at a higher rate compared to 2018–19 and increased its prior period GRR to 37 percent and SR to 4 percent from last year's recalculated rate of 24 percent and 3 percent respectively. The increase in GRR was due to the discharge of \$10,862,268 of previously established debt identified as uncollectible and in turn provided a better depiction of actual available accounts receivable. It is also due to a 46 percent increase in reported adjustments from the previous year (2019–20 adjustment of \$32,125,387 vs. \$21,978,677 adjustment in 2018–19). The increase in adjustments is largely attributed to the County of San Diego Board of Supervisors' action on May 19, 2020 which repealed the collection of fees and costs related to the Juvenile Delinquency System and waived the remaining balances. The County's improved resolution of aging debt had no significant impact on the SR since the increase in Adjustments that would have improved the SR was met by a significant reduction in referrals and collections in 2019–20 which is a direct result of financial hardship in the current COVID-19 economic situation. Referrals saw a 17 percent decline (2018–19 referrals of \$152,975,732 vs. 2019–20 referrals of \$126,323,574.)

The combined GRR during 2019–20 increased to 36 percent while the SR has maintained at 4 percent. This is a result of ORR's ability to resolve delinquent court-ordered debt. However, ORR's combined SR and GRR is still a much lower value than the rates reported prior to the implementation of GC 68514. This is due to the new definition of referrals, which is the "total

## San Diego Court and County 2019–20 Summary

delinquent account inventory” now included in the calculation of the two rates (as opposed to previous reporting which included only referral activity for the fiscal year). This makes reaching the established SR benchmark of 31 percent and the GRR benchmark of 34 percent unrealistic especially for combined rates.

Available Account Receivable (AR) vs. the value of cases referred/transferred in Prior Year: The revised CRT requirements for Prior Year and Combined SR and GRR take total value of cases referred in Prior Year as a baseline for calculating the percentages. This is in fact an inflated point of reference to measure success and gross recovery rates as it does not take into account prior year value of cases that are not available for collections (Total Accounts Receivable versus Available Accounts Receivable). The county collects on felony cases/referrals. Given the nature of these court orders, collection success and performance will be significantly understated if/when compared to the entire amount specified in a court order. For the majority of felony cases/referrals the Court/Judge has ordered a monthly installment amount to be paid by the defendant. The installment amount (often approximately \$25 to \$40 per month) is all that ORR is allowed to pursue and collect. The total dollar value of the cases/referral is not yet available for collection based on installment terms included in the Court’s/Judge’s order. To more accurately reflect performance/success the monthly installment amount should be the basis of evaluation or measurement, not the total dollar value of the cases/referral.

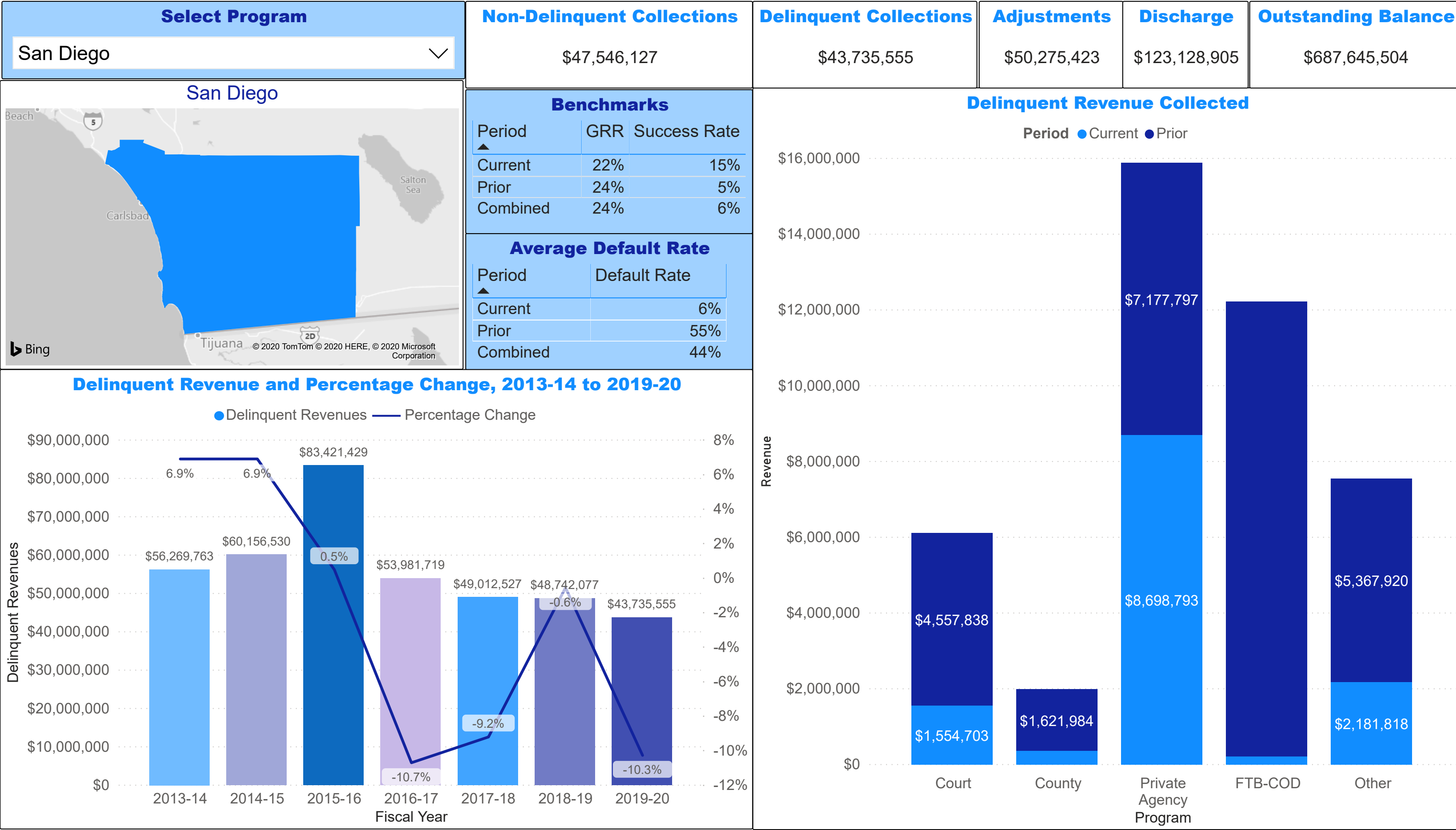
Current Year vs. Prior Year data on referrals, collections, and costs: Per the CRT instructions newly established and referred cases include all cases for which criminal fines, fees, forfeitures, penalties, and assessments became delinquent during the fiscal year. In previous years this population of delinquent accounts was reported under the prior period section of the CRT resulting in understated current period figures. Enhancements to the County’s case management system has improved reporting on delinquent accounts and delinquent accounts are reported in the correct period on the CRT for 2019–20.

The court continues to perform all 25 of the Judicial Council approved Collections Best Practices. The court conducted a discharge of accounts during the fiscal year and expanded the use of a second collections vendor (Private Agency), issuing delinquent traffic cases on a one for one basis between the two collections vendors. The court's focus remains to improve collections efforts through better monitoring and reporting as well as promoting a competition model between the collections vendors. This reporting period, the court asked its vendors not to segregate DMV and FTB-IIC case counts and case values on the “Other” rows within Columns B, C, M and N of the Annual Financial Report, as this was causing a duplication in reporting. This led to a variance in beginning values in this reporting period compared to the previous reporting period’s ending values. Note from the collections vendor, in regards to the FTB-IIC reporting; “We removed the items in ‘Other’ Col B and Col C Row 9 and Col M and Col N Row 17. These are duplicates and represented placements for IIC but were duplicated in the inventory for Private agency and FTB.”

## **San Diego Court and County 2019–20 Summary**

Per reporting requirements of GC 68514, the County of San Diego Office of Revenue and Recovery (ORR) has reported the following for the County's Comprehensive Collection Program:

- GC 68514(a)(1) and GC 68514(a)(2) require that courts and counties to report on total delinquent AND nondelinquent revenues collected with the corresponding number of cases associated with these collections. ORR has provided this information as accurately as can be extracted from its case management system and worked with the case management system's vendor to create enhanced reports to assist in reconciliation and meet reporting requirements. This has improved reporting on delinquent vs. nondelinquent data.
- GC 68514(a)(3) requires reporting on the total amount of fines and fees dismissed, discharged, or satisfied by means other than payment: The ORR has reported the discharge of \$10,862,268 of delinquent debt pursuant to GC 25257. Additionally, the CRT includes a new optional section requesting additional detail on adjustments made to delinquent court-ordered debt. While ORR has worked with its case management system's vendor to improve reporting on adjustments on court-ordered debt, additional enhancements to the system are required to report on the level of detail requested on the Contact and Information sheet.
- GC 68514(a) subsections 4 and 5 require a description of the collection activities and the corresponding amounts collected. This year the County improved its reporting functions to gather the collection amounts for categories 2 (Written notice), 6 (FTB Interagency), and 9 (Wage/Bank garnishments and Liens). Category 5 (FTB COD) is provided by FTB COD reports.
- GC 68514(a) subsections 6 and 7 pertaining to the number of cases by specific collection activities and associated administrative costs are beyond the capabilities of current case management system. This data cannot be compiled automatically via system-generated reports and will require labor intensive tracking which will deter from actual collection activities.
- GC 68514(a)(8) requires reporting on percentage of fines or fees that are defaulted on. This information is available in the reporting period 2019–20 for the county program. While the FTB COD report provides information on the value of cases on installment agreements, the balance defaulted on is currently unavailable.
- GC 68514(b) requires a separation of Current Year vs. Prior Year data on referrals, collections, and costs, all of which have been provided by ORR.



Delinquent Revenue Collected



Category	Current	Prior
Court	\$1,554,703	\$4,557,838
County	\$50,000	\$1,621,984
Private Agency Program	\$8,698,793	\$7,177,797
FTB-COD	\$200,000	\$12,100,000
Other	\$2,181,818	\$5,367,920

Delinquent Revenue and Percentage Change, 2013-14 to 2019-20



Fiscal Year	Delinquent Revenues	Percentage Change
2013-14	\$56,269,763	6.9%
2014-15	\$60,156,530	6.9%
2015-16	\$83,421,429	0.5%
2016-17	\$53,981,719	-10.7%
2017-18	\$49,012,527	-9.2%
2018-19	\$48,742,077	-0.6%
2019-20	\$43,735,555	-10.3%

Select Program

San Diego

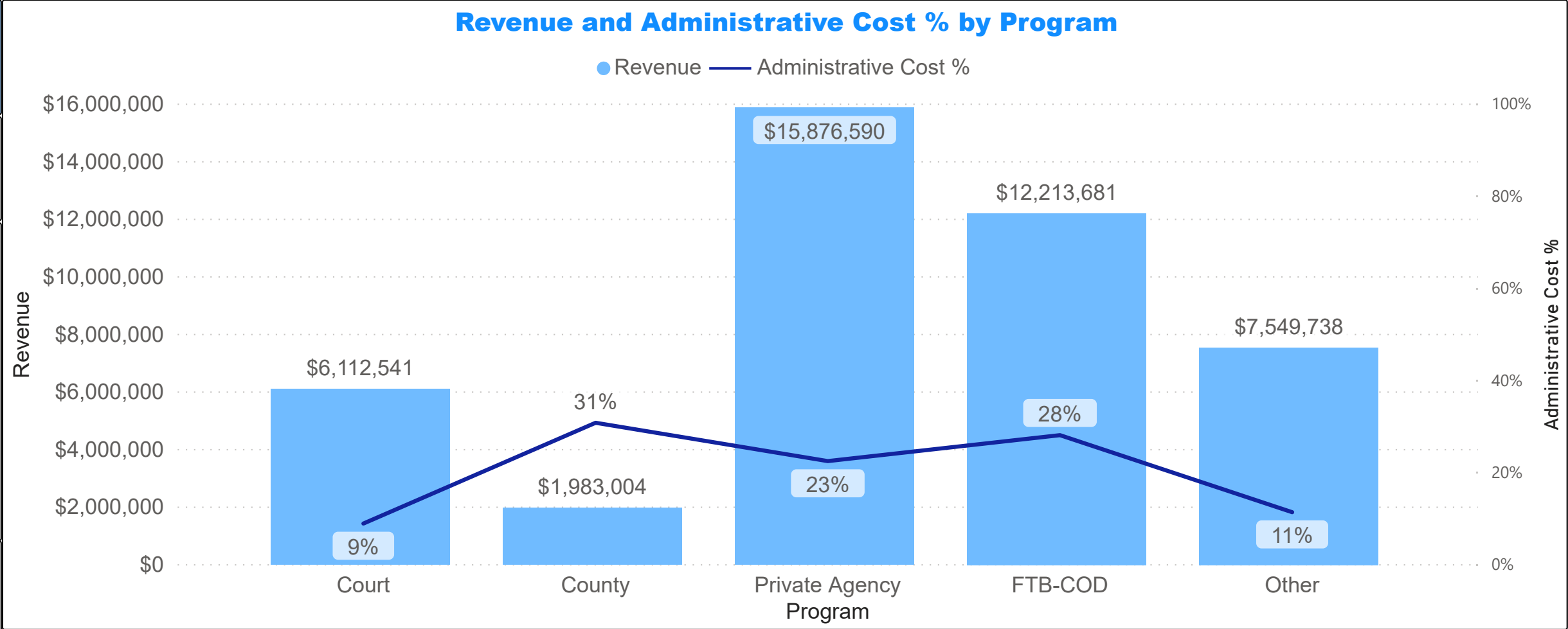
No. of Individuals (Item 6b)

28,469

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$1,554,703	\$4,557,838	\$6,112,542
County	\$361,020	\$1,621,984	\$1,983,004
Private Agency	\$8,698,793	\$7,177,797	\$15,876,591
FTB-COD	\$212,668	\$12,001,013	\$12,213,681
Other	\$2,181,818	\$5,367,920	\$7,549,738
Total	\$13,009,003	\$30,726,552	\$43,735,555

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$139,407)	(\$408,693)	(\$548,100)
County	(\$72,874)	(\$538,803)	(\$611,677)
Private Agency	(\$1,969,342)	(\$1,606,848)	(\$3,576,190)
FTB-COD	(\$49,168)	(\$3,389,942)	(\$3,439,110)
Other	(\$80,167)	(\$782,879)	(\$863,046)
Total	(\$2,310,958)	(\$6,727,165)	(\$9,038,123)

Administrative Cost %			
Program	Current	Prior	Combined
Court	9%	9%	9%
County	20%	33%	31%
Private Agency	23%	22%	23%
FTB-COD	23%	28%	28%
Other	4%	15%	11%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$7,999,594	28,469	(\$1,159,777)
Wage/Bank Garnishments and Liens	\$112,895	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	2,204	\$0
Private Debt Collectors	\$15,876,591	608,611	(\$3,576,191)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$5,858,637	313,032	(\$382,423)
FTB-COD (Court-Ordered Debt Program)	\$12,213,681	207,007	(\$3,439,110)
Driver's License Hold/Suspension	\$1,674,158	2,421	(\$480,624)
Total	\$43,735,555	1,161,744	(\$9,038,125)

Cases Established/Referred			
Program	Current	Prior	Total
Court	18,103	7,349	25,452
County	8,918	188,518	197,436
Private Agency	94,925	727,415	822,340
FTB-COD	17,365	161,101	178,466
Other	2,478	1,739	4,217
Total	141,789	1,086,122	1,227,911

Cases with Payments			
Program	Current	Prior	Total
Court	11,746	17,465	29,211
County	778	7,689	8,467
Private Agency	19,875	19,593	39,468
FTB-COD	1,472	46,878	48,350
Other	3,741	17,120	20,861
Total	37,612	108,745	146,357

# San Francisco Court and County 2019–20 Summary

**County Population: 897,806**

**Authorized Judges/Commissioners: 52/3.9**

## 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. The court and county do not have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 20 of the 25 recommended collections best practices. The following best practices are currently not being met: 1, 2, 5, 17, and 19 (see Attachment 3); and
- Engages in 15 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

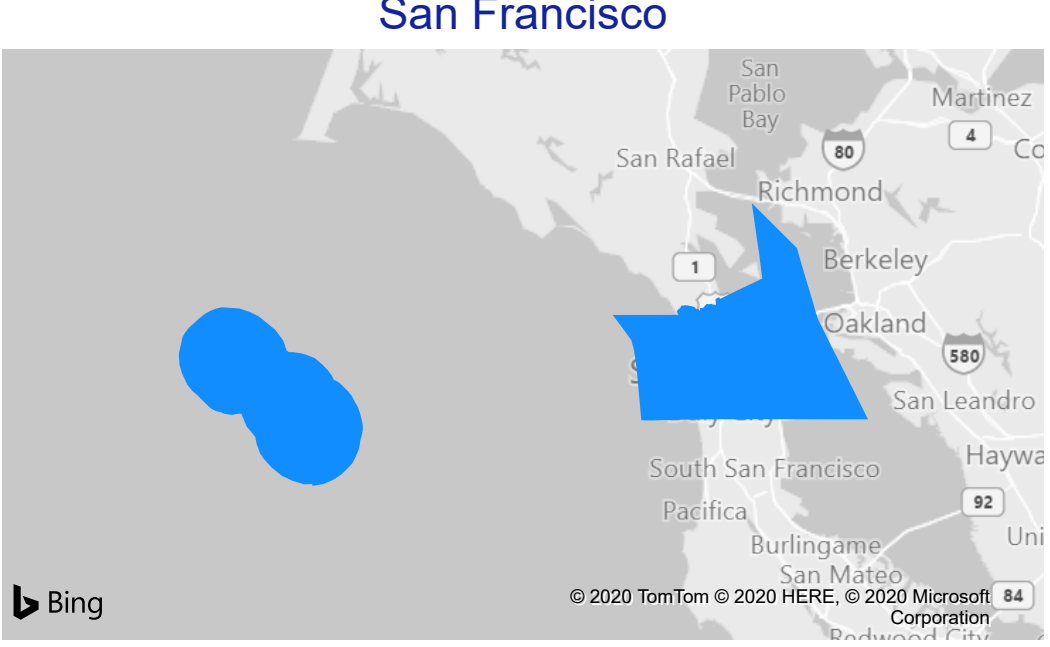
## Performance

According to the San Francisco collections program, for current period collections the Gross Recovery Rate is 17 percent and the Success Rate is 8 percent; the Gross Recovery Rate and Success Rate in 2018–19 were 12 percent and 10 percent, respectively.

In March 2020, the court among others in the state implemented a temporary suspension of active collections efforts for approximately four months due to the COVID-19 public health crisis. Workflows were suspended such that cases did not become delinquent nor get referred to collections. Active collections efforts were resumed in late July to align with the resumption of operations by Franchise Tax Board's Court-Ordered Debt (COD) and Interagency Intercept Collections (IIC) programs. The effects from the workflow suspension may translate and add to the values for 2020–21. Due to continuing impacts, the program is adjusting processes and making accommodations for alternative solutions to reduce or resolve court-ordered debts when requested and as allowed.

Complete data for all requested categories is not available due to limitations in the legacy case management and accounting systems. In addition, the collections vendor is currently able to provide only limited data. The collections vendor reports that FTB-IIC values (\$298,367 amount collected, from 882 cases, and \$19,379 in administrative costs) are already included within their values, under "Private Agency", as the collections vendor continues to work these accounts. Work continues on building capabilities in the new case management system that will allow for improved reporting.

Select Program	Non-Delinquent Collections	Delinquent Collections	Adjustments	Discharge	Outstanding Balance
San Francisco	\$8,572,531	\$8,288,239	\$1,344,864	\$8,668,044	\$90,334,246

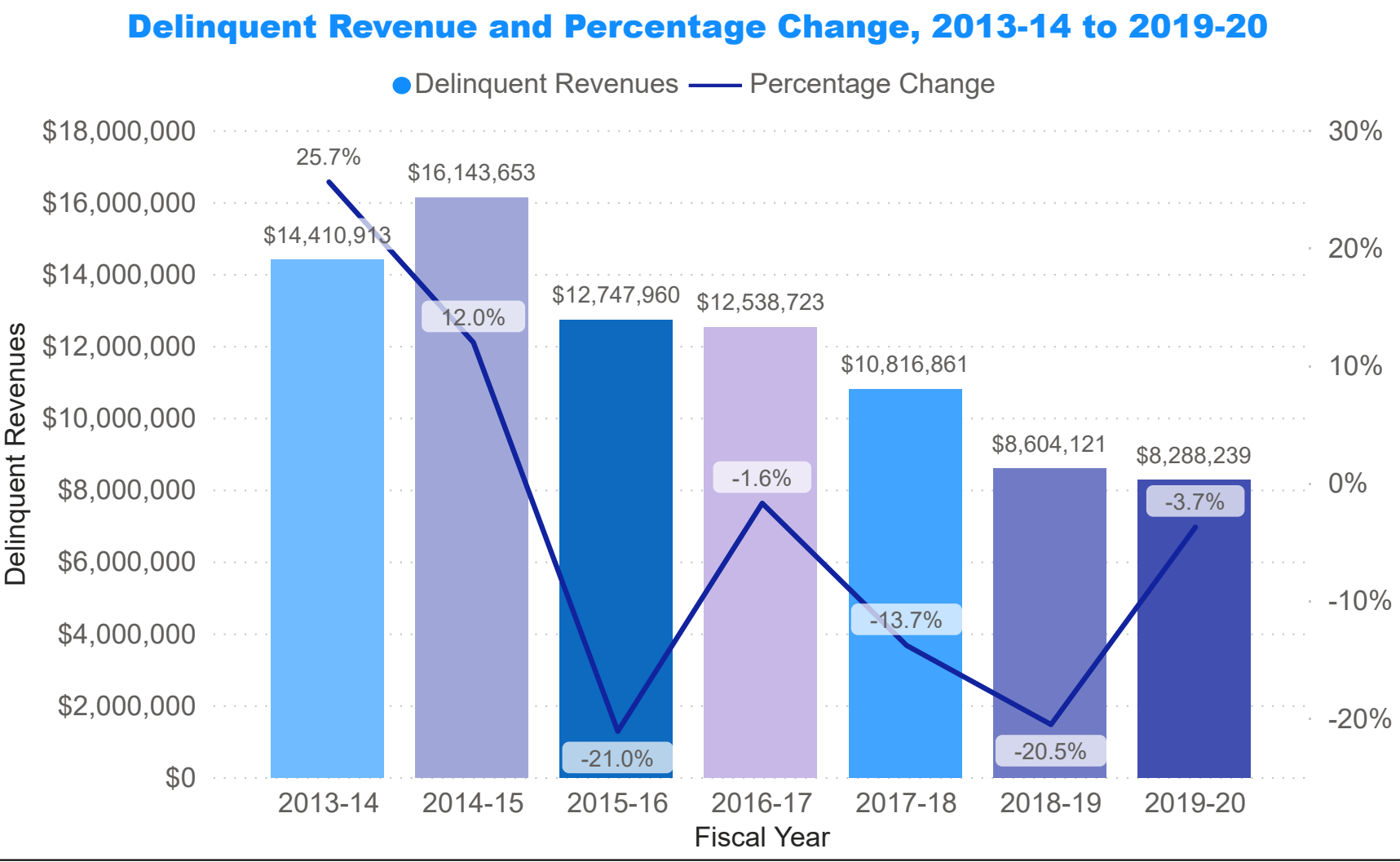
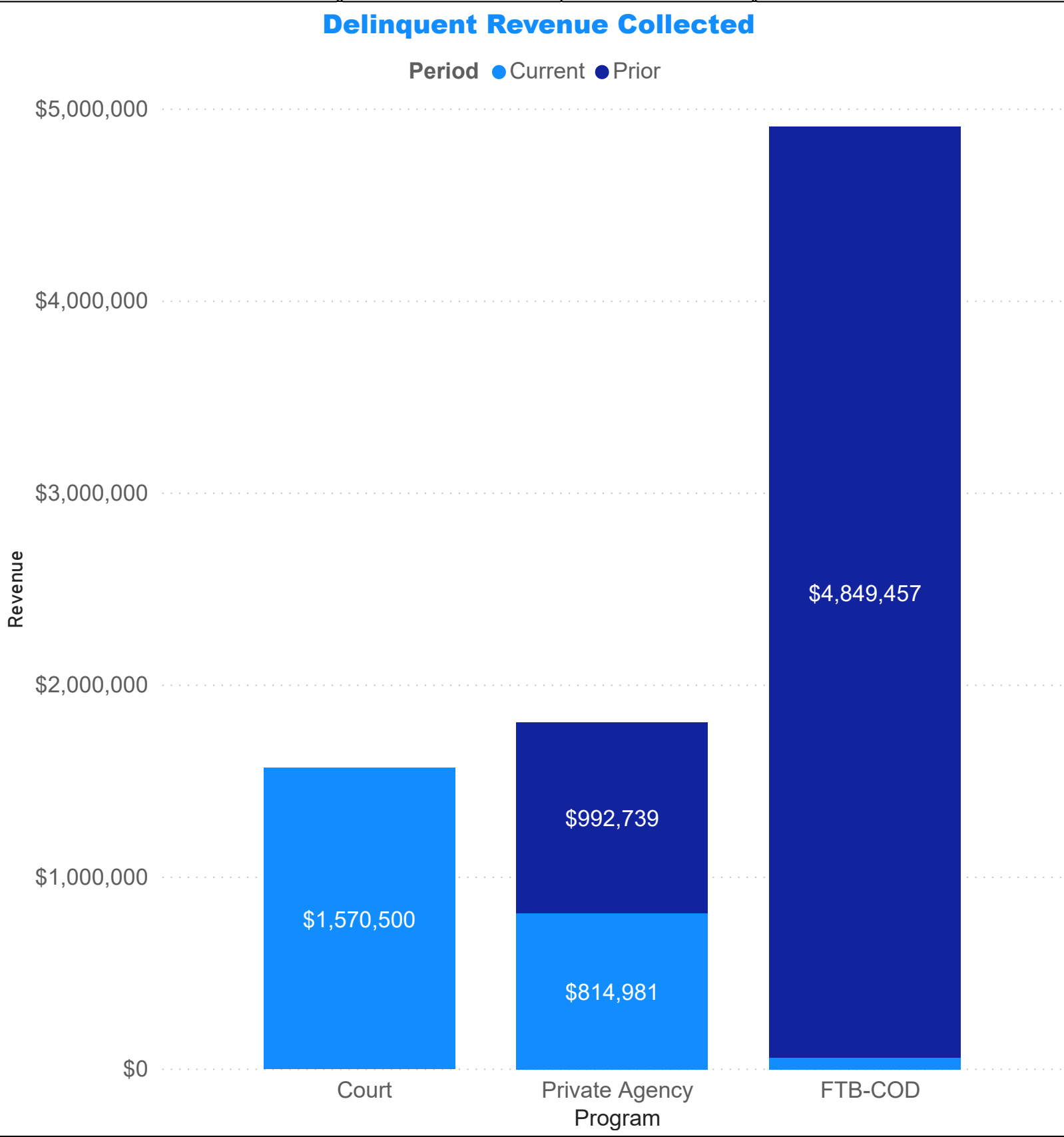


### Benchmarks

Period	GRR	Success Rate
Current	16%	16%
Prior	17%	7%
Combined	17%	8%

### Average Default Rate

Period	Default Rate
Current	43%
Prior	6%
Combined	7%



Select Program

San Francisco

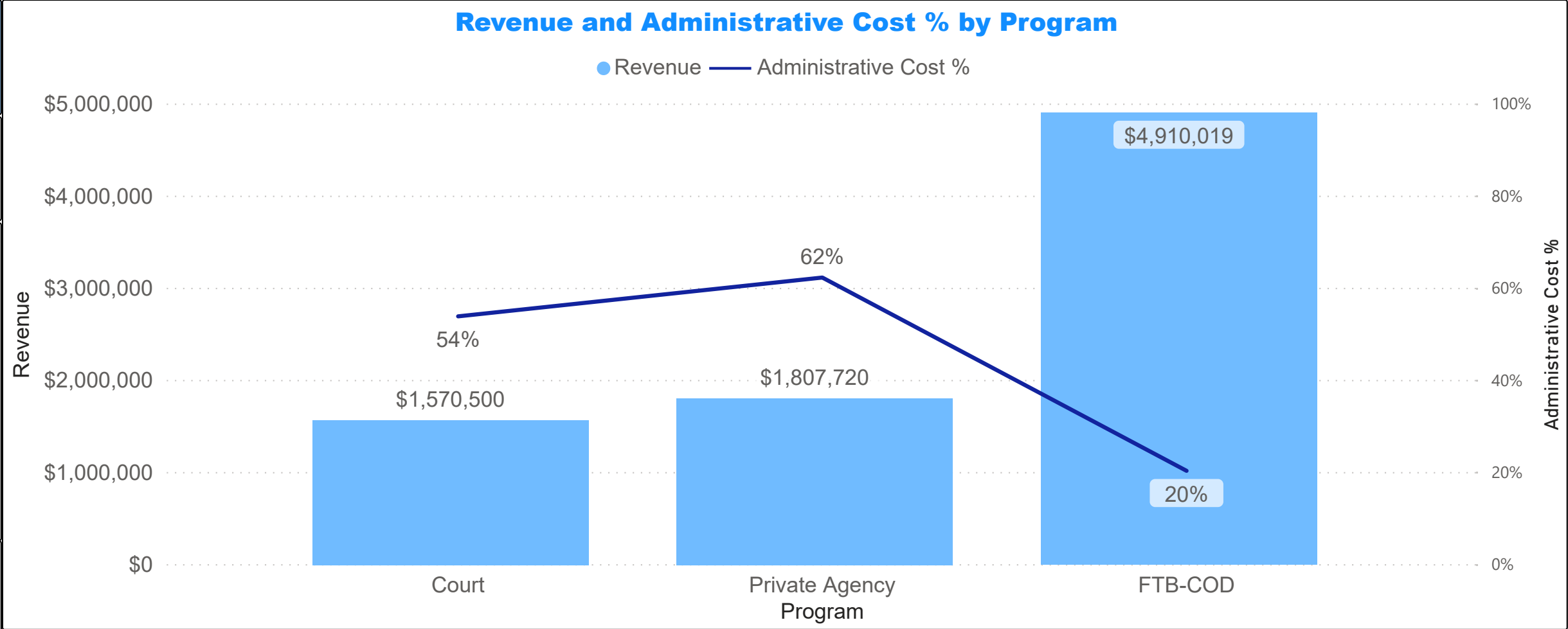
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$1,570,500	\$0	\$1,570,500
Private Agency	\$814,981	\$992,739	\$1,807,720
FTB-COD	\$60,562	\$4,849,457	\$4,910,019
Total	\$2,446,044	\$5,842,195	\$8,288,239

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$847,330)	\$0	(\$847,330)
Private Agency	(\$214,860)	(\$912,760)	(\$1,127,620)
FTB-COD	(\$12,392)	(\$989,992)	(\$1,002,384)
Total	(\$1,074,582)	(\$1,902,752)	(\$2,977,334)

Administrative Cost %			
Program	Current	Prior	Combined
Court	54%	0%	54%
Private Agency	26%	92%	62%
FTB-COD	20%	20%	20%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	51,834	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	26,726	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$1,807,720	57,823	(\$1,127,620)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$4,910,019	38,974	(\$1,002,385)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$6,717,739	175,357	(\$2,130,005)

Cases Established/Referred			
Program	Current	Prior	Total
Private Agency	16,742	81,450	98,192
FTB-COD	3,276	51,860	55,136
Total	20,018	133,310	153,328

Cases with Payments			
Program	Current	Prior	Total
Private Agency	1,596	2,360	3,956
FTB-COD	213	14,365	14,578
Total	1,809	16,725	18,534

## **San Joaquin Court and County 2019–20 Summary**

**County Population: 773,632**

**Authorized Judges/Commissioners: 30/4.5**

### **Program Overview**

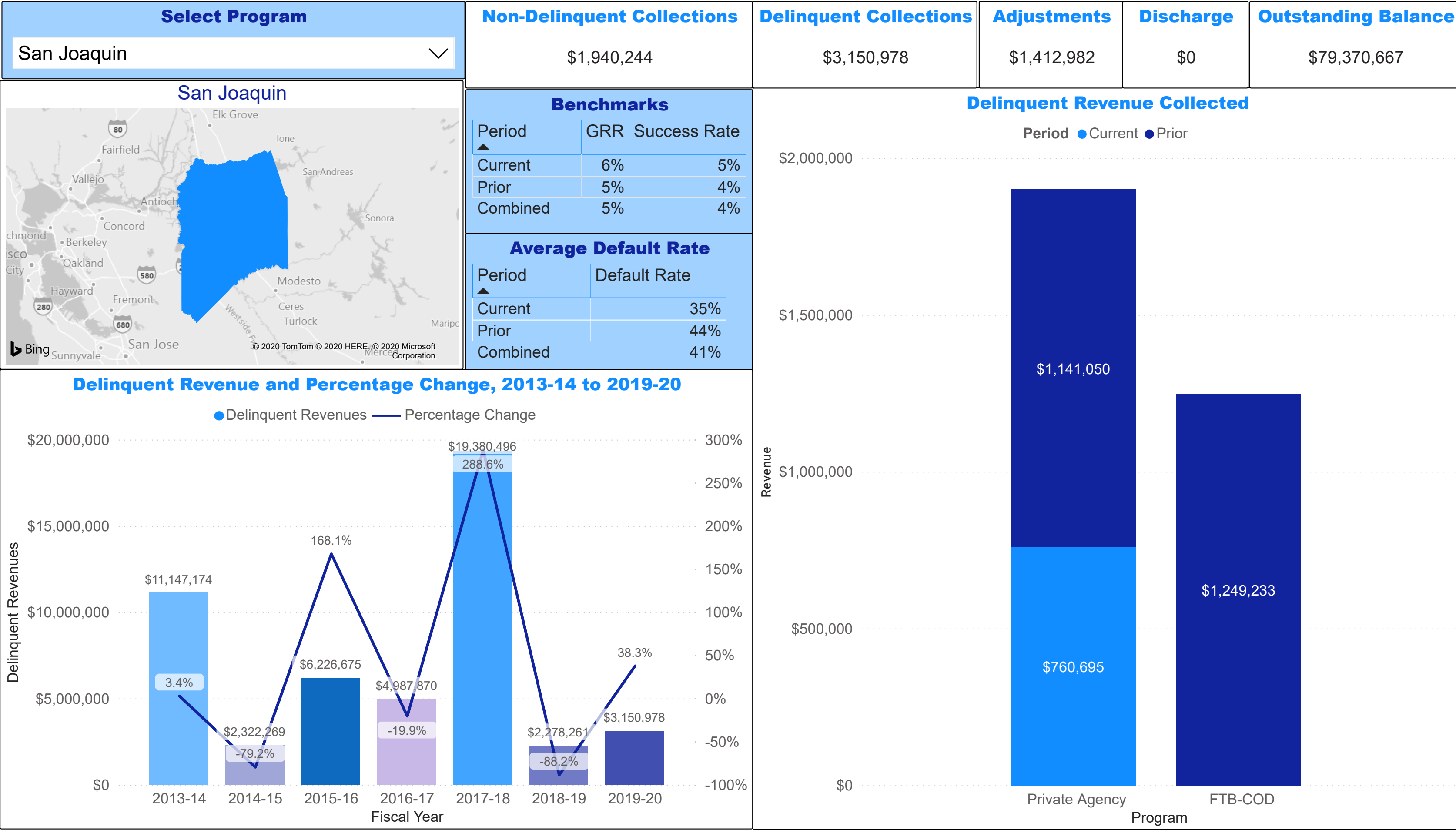
The collection of delinquent court-ordered debt transitioned from the County of San Joaquin to the Superior Court of San Joaquin County, effective July 1, 2014, terminating the written memorandum of understanding (MOU) for delinquent collections. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 24 of the 25 recommended collections best practices. The following best practice is currently not being met: 8 (see Attachment 3); and
- Engages 11 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the San Joaquin collections program, the increase to the Gross Recovery and Success Rates are attributed to the court and private vendor working together to clean up all active accounts. In addition, the private vendor made quite a few personnel changes in the reporting period.

Note: The Delinquent Revenue and Percentage Change table on page 2 below, shows an incorrect amount for 2017-18. The correct amount of delinquent gross revenue is \$1,337,422 and not the original \$19,380,496 million reported (which included forthwith collections in error).



Benchmarks

Period	GRR	Success Rate
Current	6%	5%
Prior	5%	4%
Combined	5%	4%

Average Default Rate

Period	Default Rate
Current	35%
Prior	44%
Combined	41%

Delinquent Revenue Collected

Period

Current

Prior



Program	Current	Prior	Total
Private Agency	\$760,695	\$1,141,050	\$1,901,745
FTB-COD	\$0	\$1,249,233	\$1,249,233

Delinquent Revenue and Percentage Change, 2013-14 to 2019-20

Delinquent Revenues

Percentage Change



Fiscal Year	Delinquent Revenues	Percentage Change
2013-14	\$11,147,174	3.4%
2014-15	\$2,322,269	-79.2%
2015-16	\$6,226,675	168.1%
2016-17	\$4,987,870	-19.9%
2017-18	\$19,380,496	288.6%
2018-19	\$2,278,261	-88.2%
2019-20	\$3,150,978	38.3%

Select Program

San Joaquin

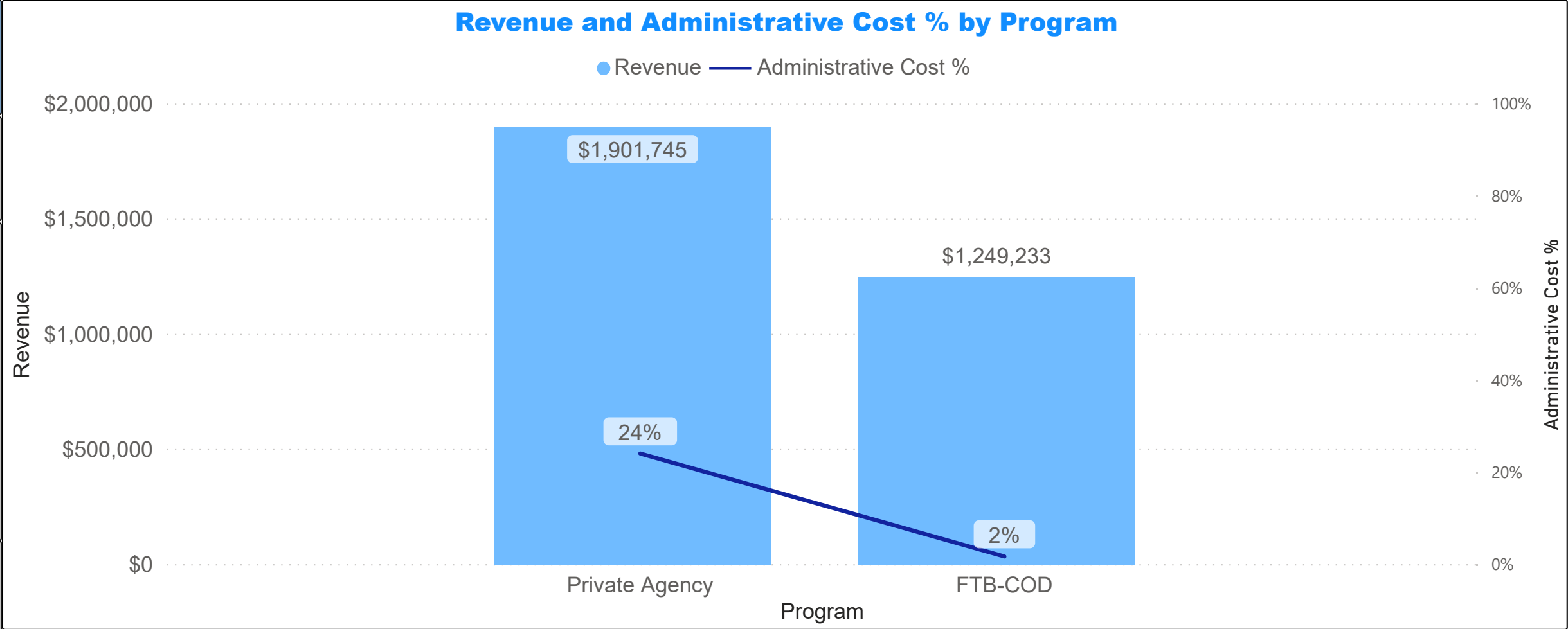
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$0	\$0	\$0
Private Agency	\$760,695	\$1,141,050	\$1,901,745
FTB-COD	\$0	\$1,249,233	\$1,249,233
Total	\$760,695	\$2,390,283	\$3,150,978

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	\$0	(\$120,616)	(\$120,616)
Private Agency	(\$81,381)	(\$378,308)	(\$459,689)
FTB-COD	\$0	(\$22,676)	(\$22,676)
Total	(\$81,381)	(\$521,600)	(\$602,981)

Administrative Cost %			
Program	Current	Prior	Combined
Private Agency	11%	33%	24%
FTB-COD	0%	2%	2%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	379,243	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	418,655	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$1,901,745	0	(\$459,689)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$1,249,233	0	(\$22,676)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$3,150,978	797,898	(\$482,365)

Cases Established/Referred			
Program	Current	Prior	Total
Private Agency	16,938	326,655	343,593
Total	16,938	326,655	343,593

Cases with Payments			
Program	Current	Prior	Total
Private Agency	2,510	8,168	10,678
Total	2,510	8,168	10,678

# **San Luis Obispo Court and County 2019–20 Summary**

**County Population: 277,259**

**Authorized Judges/Commissioners: 13/2.0**

## **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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

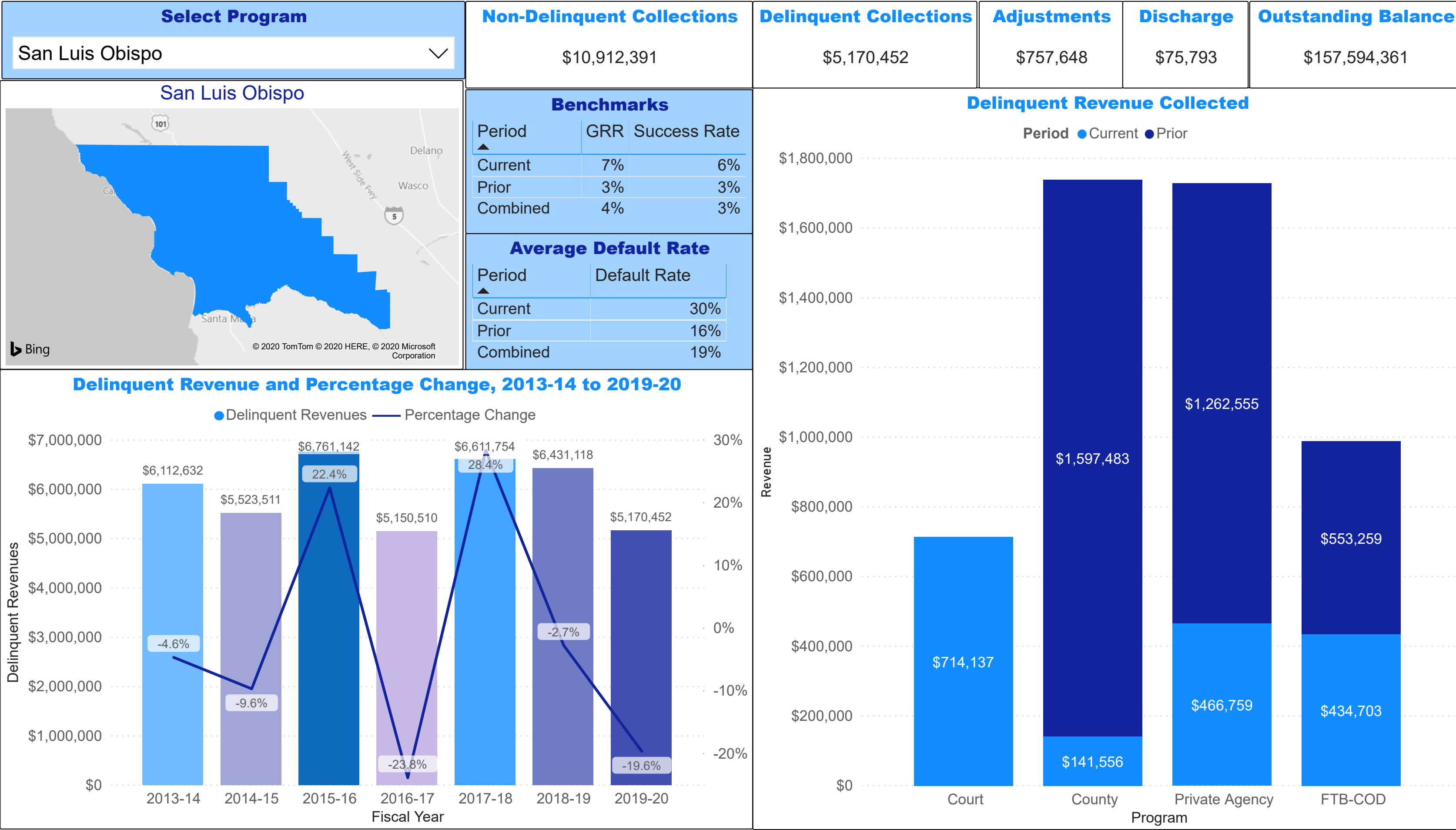
- Meets 23 of the 25 recommended collections best practices. The following best practices are currently not being met: 4 and 14 (see Attachment 3); and
- Engages in 16 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

## **Performance**

According to the San Luis Obispo collections program, the declines in Gross Recovery Rate (GRR) and Success Rate (SR) are due to the COVID-19 pandemic. The court stopped collections activity with the Governor's stay-at-home order in March 2020 and restarted collections in July 2020. The county also attributed the GRR and SR decline to the COVID-19 pandemic. Many clients were out of work and therefore, billing was stopped for about four months; FTB-COD and FTB-IIC also ceased collections during that period.

The court is not able to provide all of the data currently requested; the county and the court's collections vendor have provided what data is available at this time. The court is hopeful that more complete and reliable court data will be available next year if the court's case management system (CMS) provider completes work on the requested collections reporting capability in the court's CMS.

The county is also not able to provide all of the data requested. The county's vendor made all the changes possible to meet as many of the new requirements as possible. However, some of the new requirements are not possible to gather without a major overhaul of the vendor's program which is cost prohibitive for the county.



Select Program

San Luis Obispo

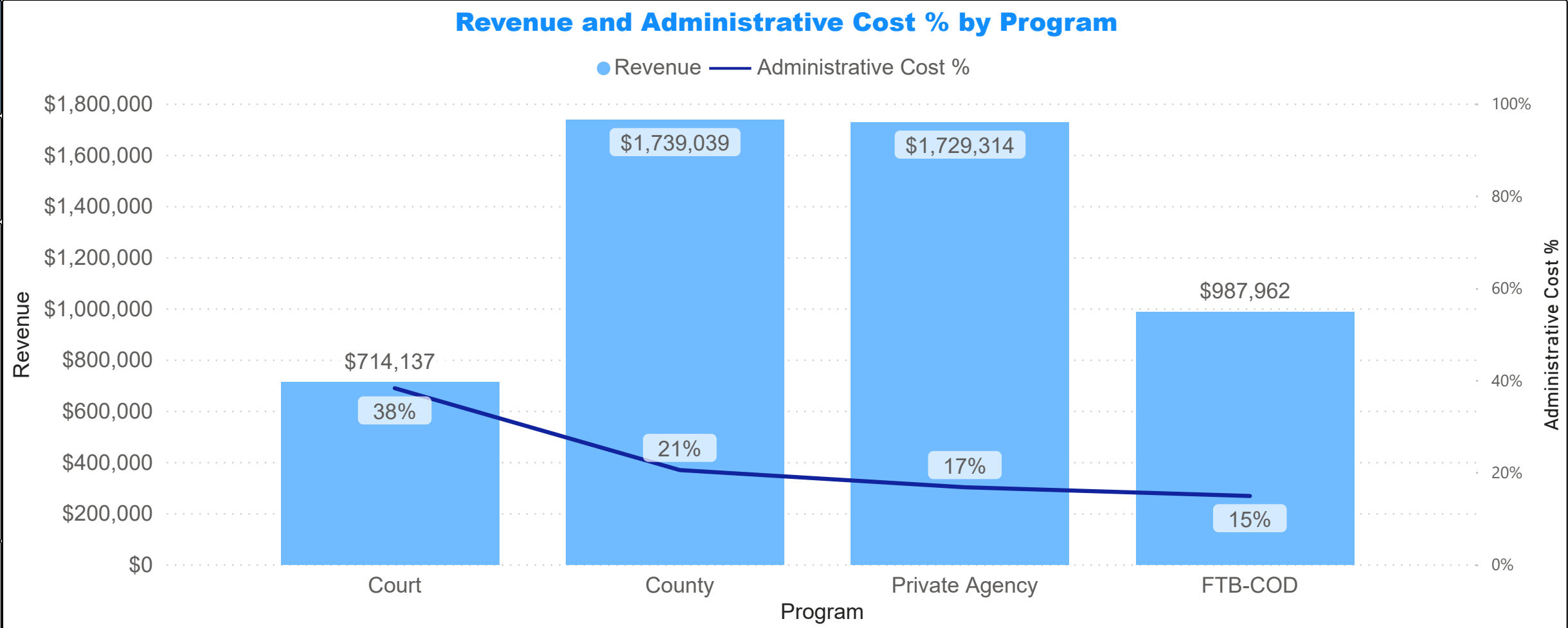
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$714,137	\$0	\$714,137
County	\$141,556	\$1,597,483	\$1,739,039
Private Agency	\$466,759	\$1,262,555	\$1,729,314
FTB-COD	\$434,703	\$553,259	\$987,962
Total	\$1,757,155	\$3,413,297	\$5,170,452

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$274,143)	\$0	(\$274,143)
County	(\$24,038)	(\$334,545)	(\$358,583)
Private Agency	(\$78,881)	(\$213,228)	(\$292,109)
FTB-COD	(\$65,206)	(\$82,989)	(\$148,195)
Total	(\$442,268)	(\$630,762)	(\$1,073,030)

Administrative Cost %			
Program	Current	Prior	Combined
Court	38%	0%	38%
County	17%	21%	21%
Private Agency	17%	17%	17%
FTB-COD	15%	15%	15%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	1,322	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	1,508	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$1,729,314	2,830	(\$292,109)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$303,112	3,416	(\$2,189)
FTB-COD (Court-Ordered Debt Program)	\$987,962	19,810	(\$148,194)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$3,020,388	28,886	(\$442,492)

Cases Established/Referred			
Program	Current	Prior	Total
Court	1,906	588	2,494
County	5,017	32,644	37,661
Private Agency	4,095	39,366	43,461
FTB-COD	8,716	21,526	30,242
Total	19,734	94,124	113,858

Cases with Payments			
Program	Current	Prior	Total
County	386	5,372	5,758
Private Agency	776	2,054	2,830
FTB-COD	10,101	12,856	22,957
Total	11,263	20,282	31,545

## **San Mateo Court and County 2019–20 Summary**

**County Population: 773,244**

**Authorized Judges/Commissioners: 28/5.0**

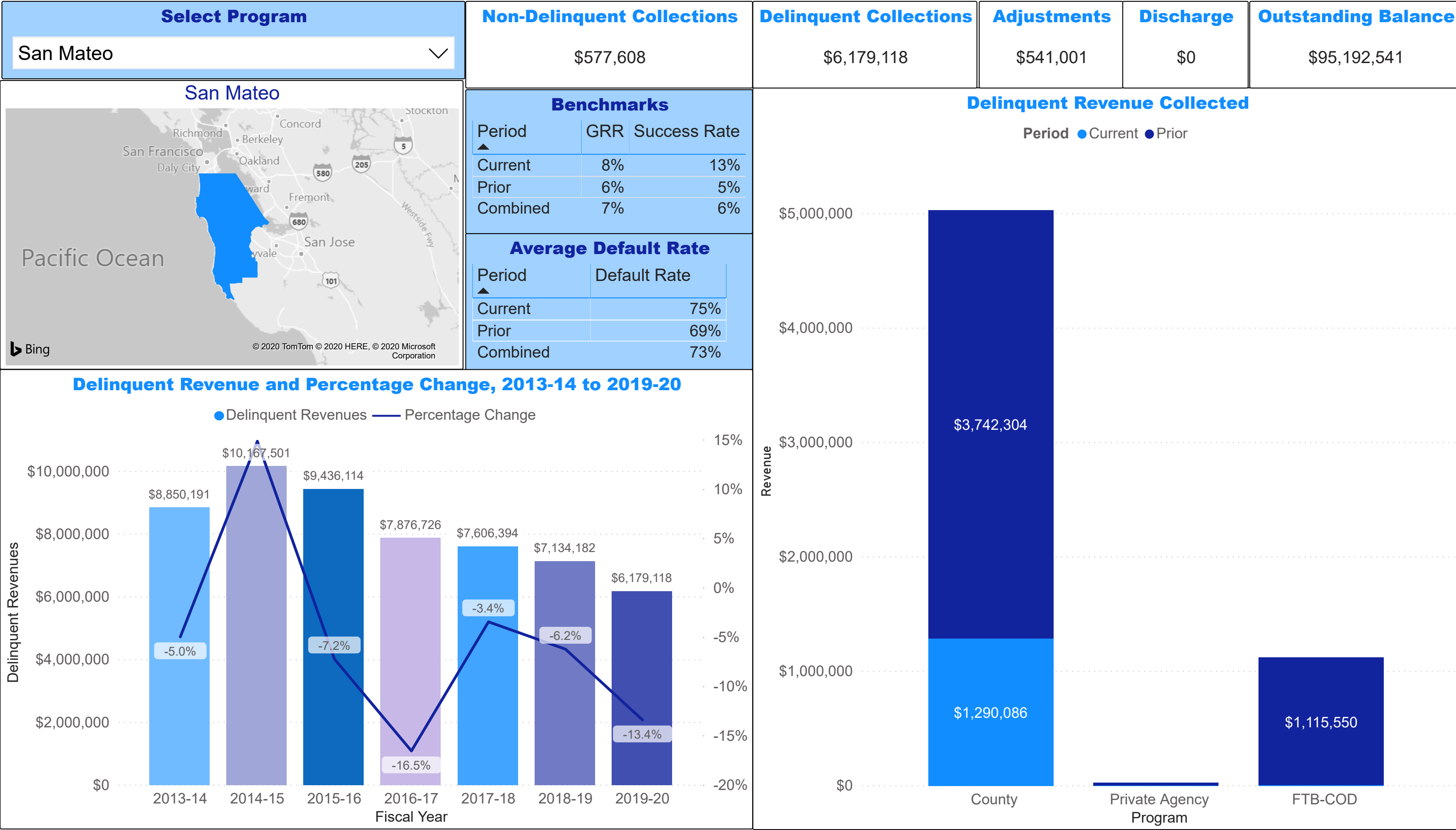
### **Program Overview**

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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 23 of the 25 recommended collections best practices. The following best practices are currently not being met: 10 and 14 (see Attachment 3); and
- Engages in 15 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the San Mateo collections program, due to the COVID-19 crisis and shelter-in-place policy, collections dropped significantly during the 4<sup>th</sup> quarter of 2019–20. Active collections were suspended during this time as required by the courts.



Select Program

San Mateo

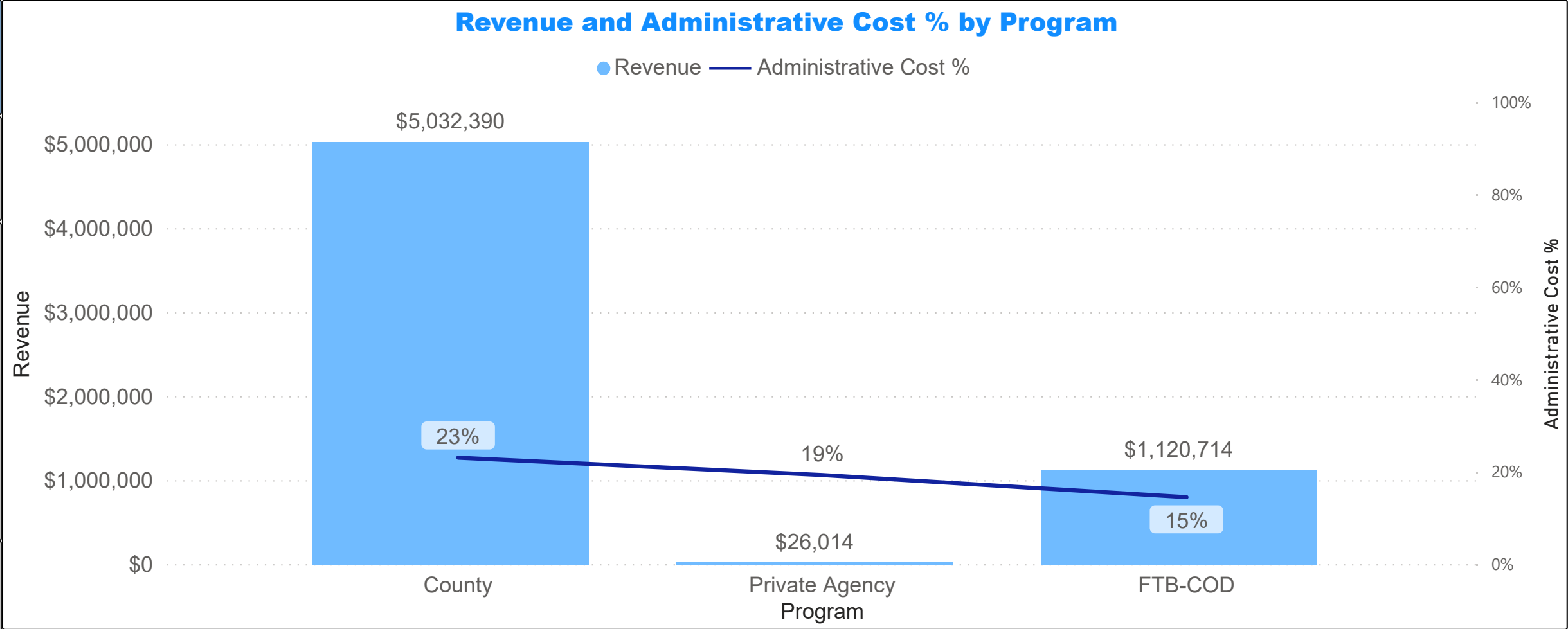
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
County	\$1,290,086	\$3,742,304	\$5,032,390
Private Agency	\$881	\$25,133	\$26,014
FTB-COD	\$5,164	\$1,115,550	\$1,120,714
Total	\$1,296,131	\$4,882,987	\$6,179,118

Administrative Cost of Collections			
Program	Current	Prior	Total
County	(\$299,290)	(\$868,186)	(\$1,167,476)
Private Agency	(\$171)	(\$4,887)	(\$5,058)
FTB-COD	(\$757)	(\$163,446)	(\$164,203)
Total	(\$300,218)	(\$1,036,519)	(\$1,336,737)

Administrative Cost %			
Program	Current	Prior	Combined
County	23%	23%	23%
Private Agency	19%	19%	19%
FTB-COD	15%	15%	15%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$819,068	63,951	(\$246,796)
Wage/Bank Garnishments and Liens	\$139,345	228	(\$29,633)
Telephone Calls	\$159,819	13,241	(\$46,048)
Skip Tracing	\$1,018,839	79,696	(\$229,284)
Private Debt Collectors	\$26,014	60	(\$5,058)
Lobby/Counter	\$1,497,270	1,040	(\$318,408)
FTB-IIC (Interagency Collection Program)	\$1,069,675	1,373	(\$227,476)
FTB-COD (Court-Ordered Debt Program)	\$1,120,714	3,831	(\$164,203)
Driver's License Hold/Suspension	\$328,375	587	(\$69,832)
Total	\$6,179,119	164,007	(\$1,336,738)

Cases Established/Referred			
Program	Current	Prior	Total
County	5,776	54,078	59,854
Private Agency		63,919	63,919
FTB-COD	7,660	14,229	21,889
Total	13,436	132,226	145,662

Cases with Payments			
Program	Current	Prior	Total
County	2,845	7,813	10,658
Private Agency	3	57	60
FTB-COD	23	3,808	3,831
Total	2,871	11,678	14,549

## **Santa Barbara Court and County 2019–20 Summary**

**County Population: 451,840**

**Authorized Judges/Commissioners: 21/3.0**

### **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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

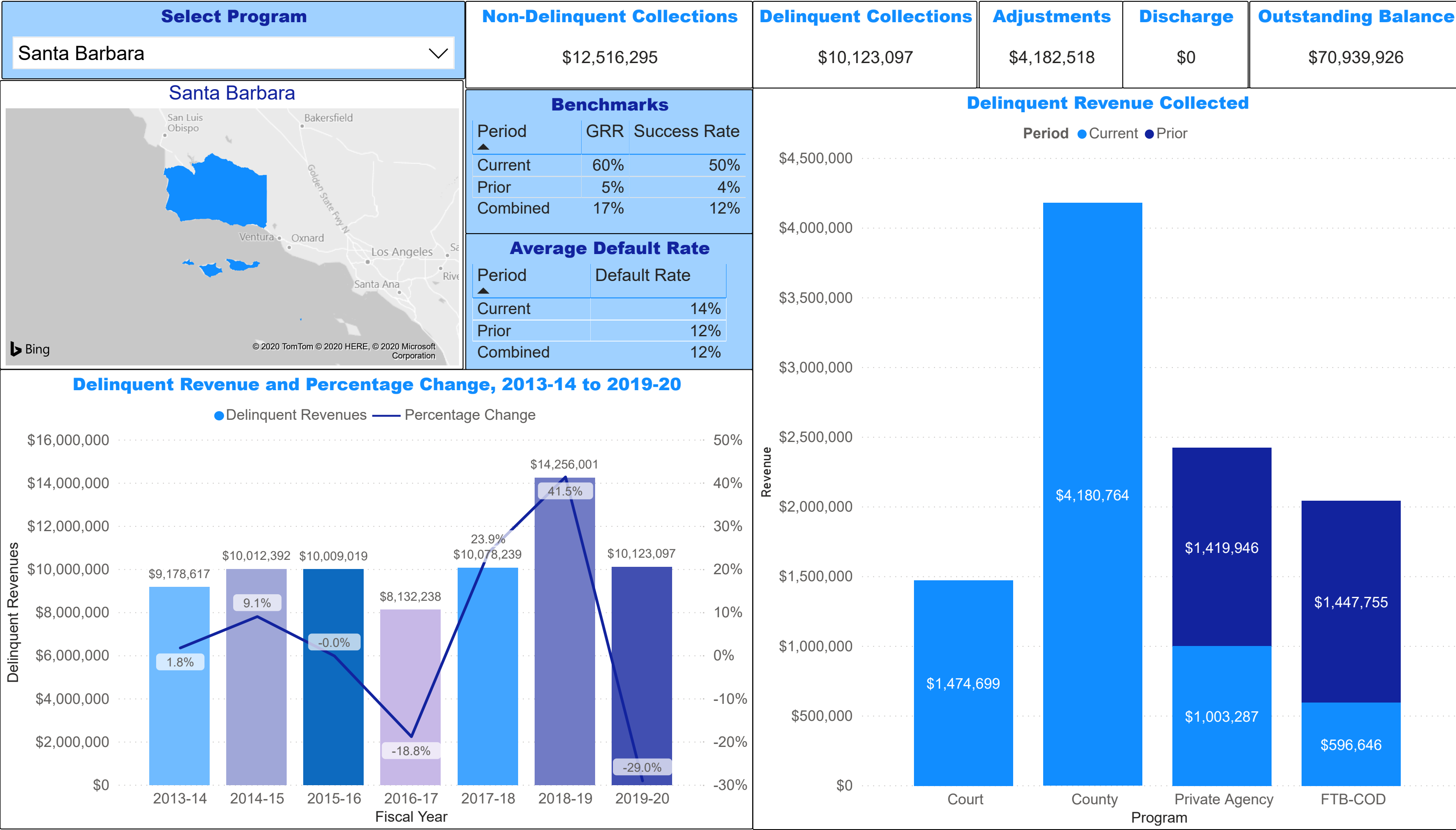
- Meets 24 of the 25 recommended collections best practices. The following best practice is currently not being met: 4 (see Attachment 3); and
- Engages in 16 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Santa Barbara collections program, low combined Gross Recovery Rate and Success Rates for prior periods inventory are attributed to uncollectible court-ordered debt. The court has established a discharge from accountability process which should be completed by next year's reporting. Approximately 56 percent of private agency revenue was collected by the court but reported in the private agency line, since the cases were tracked to a private agency at the time of collection. The difference between the court's ending balance in 2018–19 and beginning balance reported for 2019–20 can be attributed to last year's ending balance report including multiple duplicate accounts, specifically for the court and intra-branch program cells. The 31 percent decline in current year delinquent collections as compared to previous years can also be attributed to duplicate reporting, as well as an adverse impact of the court suspending all non-emergency services on March 17<sup>th</sup> due to the COVID-19 pandemic. The court was unable to take phone payments from March 17<sup>th</sup> through May 10<sup>th</sup>. Even after resuming phone payments, delinquent revenue collection has declined significantly as compared to the same period last year.

The county has not been able to accurately determine information on account balances or number of accounts. The periods in the collections system do not close resulting in data being applied retroactively, resulting in uncertainty of the data. The county is working with the software vendor and with internal IT staff to determine how to generate accurate data for reporting, including victim restitution data. There is not currently an estimated date by which this will be achieved related to the accounts being collected on by the county. The actual amounts collected and costs of collections tie to our financial system and are periodically audited. As a result the county has confidence in these numbers and has reported these.

The court was unable to extract from its case management system (CMS) all of the information required per GC 68514, specifically with regard to the court's collection activities; data is either unavailable or unreliable. The court CMS vendor is working to have this information available for next year's reporting.



Select Program

Santa Barbara

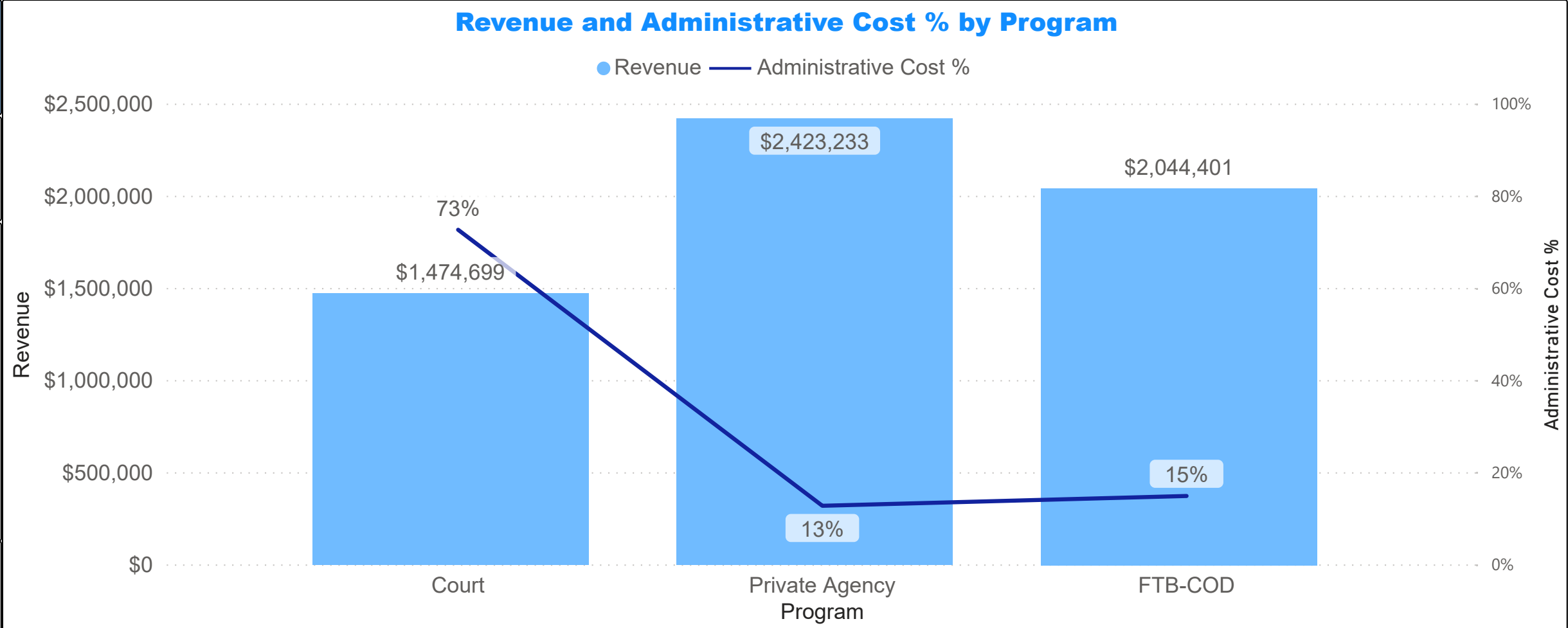
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$1,474,699	\$0	\$1,474,699
County	\$4,180,764	\$0	\$4,180,764
Private Agency	\$1,003,287	\$1,419,946	\$2,423,233
FTB-COD	\$596,646	\$1,447,755	\$2,044,401
Total	\$7,255,396	\$2,867,701	\$10,123,097

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$1,073,197)	\$0	(\$1,073,197)
Private Agency	(\$130,445)	(\$181,545)	(\$311,990)
FTB-COD	(\$89,497)	(\$217,163)	(\$306,660)
Total	(\$1,293,139)	(\$398,708)	(\$1,691,847)

Administrative Cost %			
Program	Current	Prior	Combined
Court	73%	0%	73%
Private Agency	13%	13%	13%
FTB-COD	15%	15%	15%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$270,255	572	(\$50,345)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$222,137	400	(\$42,183)
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$2,423,233	3,476	(\$311,990)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$2,044,401	0	(\$306,660)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$4,960,026	4,448	(\$711,179)

Cases Established/Referred			
Program	Current	Prior	Total
Court	11,668		11,668
County	1,829		1,829
Private Agency	10,413	82,071	92,484
FTB-COD	6,315	7,775	14,090
Total	30,225	89,846	120,071

Cases with Payments			
Program	Current	Prior	Total
Private Agency	1,936	2,496	4,432
FTB-COD	9,506	20,996	30,502
Total	11,442	23,492	34,934

# **Santa Clara Court and County 2019–20 Summary**

**County Population: 1,961,969**

**Authorized Judges/Commissioners: 77/5.0**

## **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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

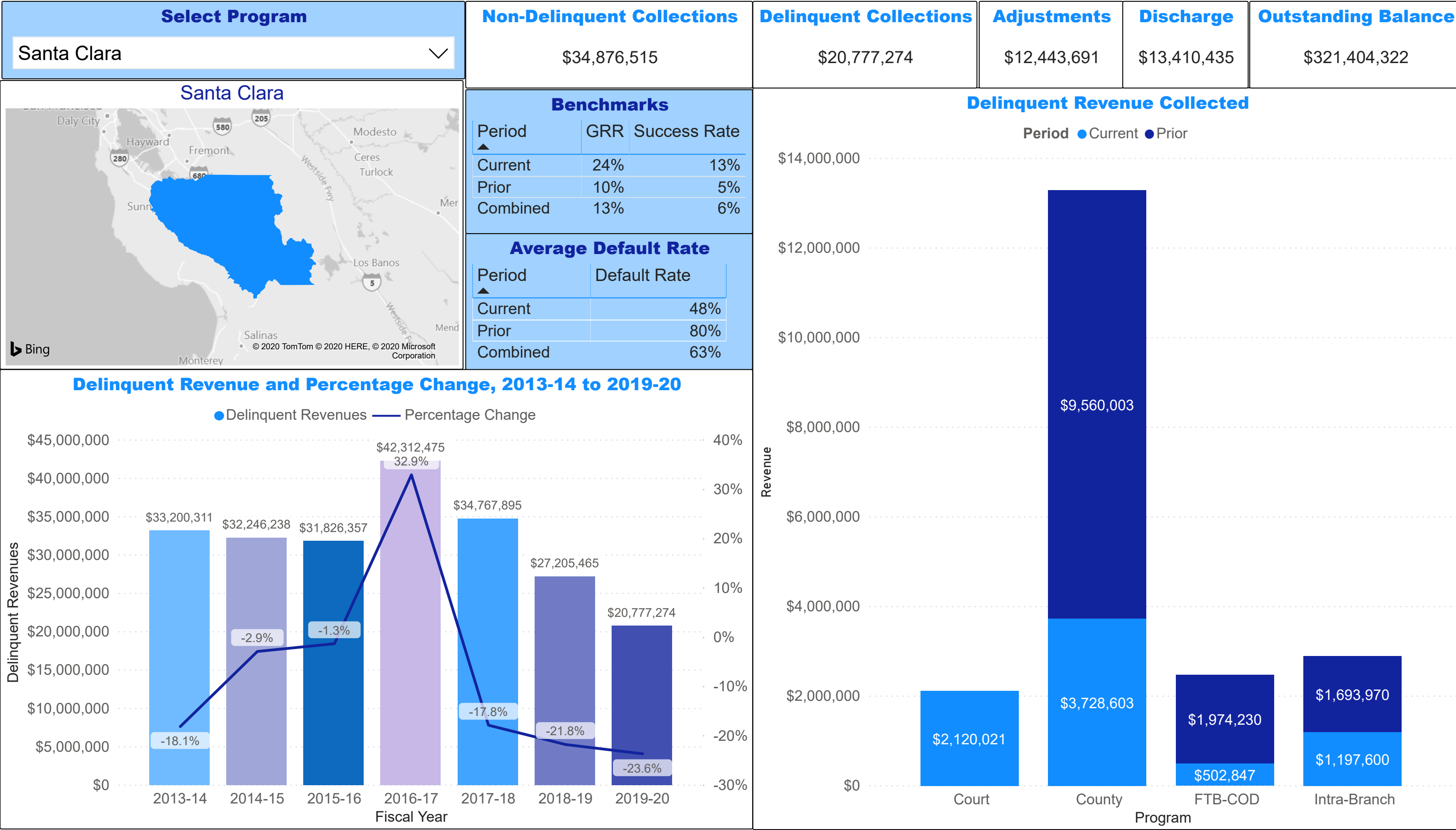
- Meets 23 of the 25 recommended collections best practices. The following best practices are currently not being met: 4 and 13 (see Attachment 3); and
- Engages 14 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

## **Performance**

According to the Santa Clara collections program, the county's Gross Recovery and Success Rates are lower this year in comparison to the prior year due to a decrease in referrals, collections, and the value of accounts discharged from accountability. The report reflects an annual discharge from accountability by the county for \$13.4 million, in felony and misdemeanor cases, compared to the \$73.2 million discharged the last several years. The significant decrease in referrals of \$13.4 million, 46 percent compared to last year, and the \$4.3 million decline in collections, 27 percent compared to last year, are attributed to the COVID-19 pandemic. The court and county made necessary adjustments to operations.

The collections information required per GC 68514 is not all available through the current systems without extensive programming. The county portion of the report is complete to the extent possible.

The county's activities described are performed simultaneously or within close proximity which makes it difficult to know what action or effort generated the amount collected or the associated cost. The additional data requested on adjustments is not available. The county recently procured a new collection system with enhanced reporting capabilities with an 18-month implementation plan. The court's higher collection costs were in direct relation to handling a large backlog due to the implementation of the new case management system.



Select Program

Santa Clara

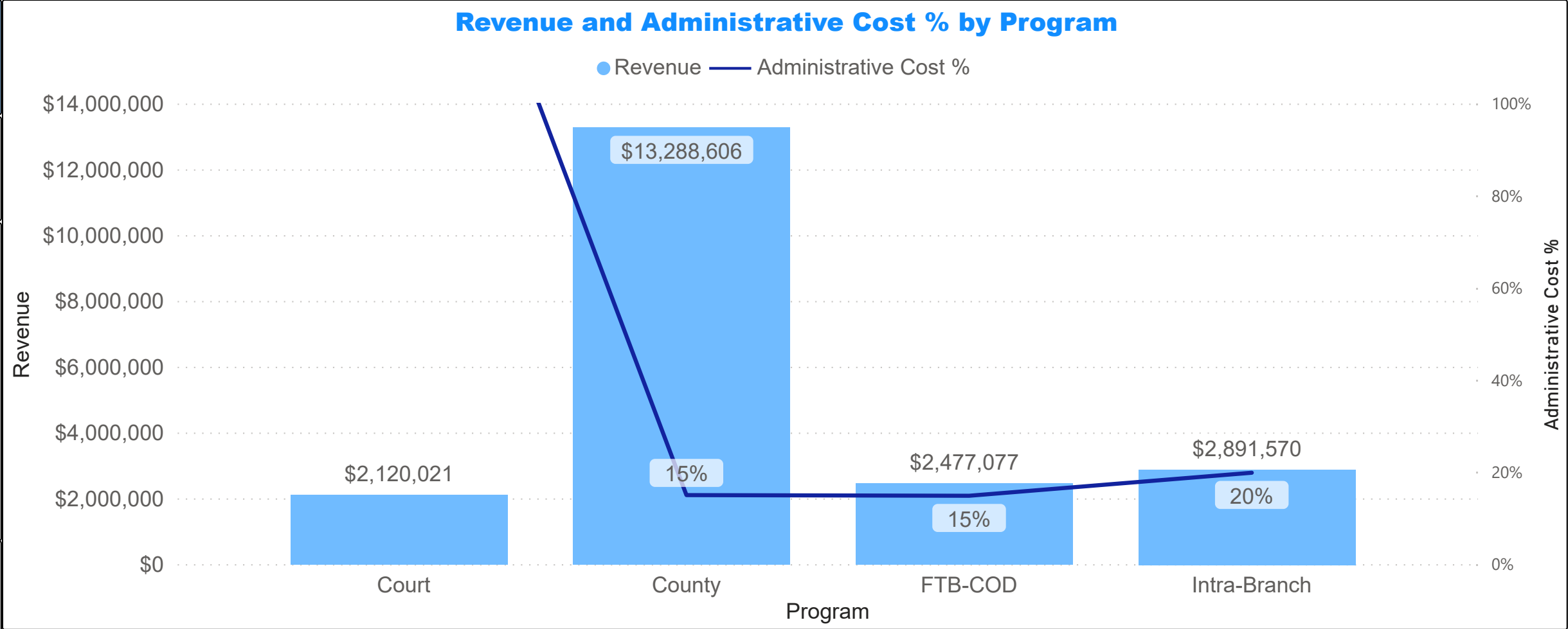
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$2,120,021	\$0	\$2,120,021
County	\$3,728,603	\$9,560,003	\$13,288,606
FTB-COD	\$502,847	\$1,974,230	\$2,477,077
Intra-Branch	\$1,197,600	\$1,693,970	\$2,891,570
Total	\$7,549,071	\$13,228,203	\$20,777,274

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$3,769,602)	\$0	(\$3,769,602)
County	(\$564,610)	(\$1,447,641)	(\$2,012,251)
FTB-COD	(\$75,427)	(\$296,135)	(\$371,562)
Intra-Branch	(\$239,520)	(\$338,794)	(\$578,314)
Total	(\$4,649,159)	(\$2,082,570)	(\$6,731,729)

Administrative Cost %			
Program	Current	Prior	Combined
Court	178%	0%	178%
County	15%	15%	15%
FTB-COD	15%	15%	15%
Intra-Branch	20%	20%	20%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$980,678	3,458	(\$196,136)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$1,910,892	4,323	(\$382,178)
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$0	0	\$0
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$2,477,077	0	(\$371,562)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$5,368,647	7,781	(\$949,876)

Cases Established/Referred			
Program	Current	Prior	Total
Court	4,459	145,558	150,017
County	14,375	298,127	312,502
FTB-COD	4,642	40,051	44,693
Intra-Branch	40,419	95,672	136,091
Total	63,895	579,408	643,303

Cases with Payments			
Program	Current	Prior	Total
Court	4,418		4,418
County	4,850		4,850
FTB-COD	9,577	37,601	47,178
Intra-Branch	2,864	4,917	7,781
Total	21,709	42,518	64,227

## **Santa Cruz Court and County 2019–20 Summary**

**County Population: 271,233**

**Authorized Judges/Commissioners: 12/1.5**

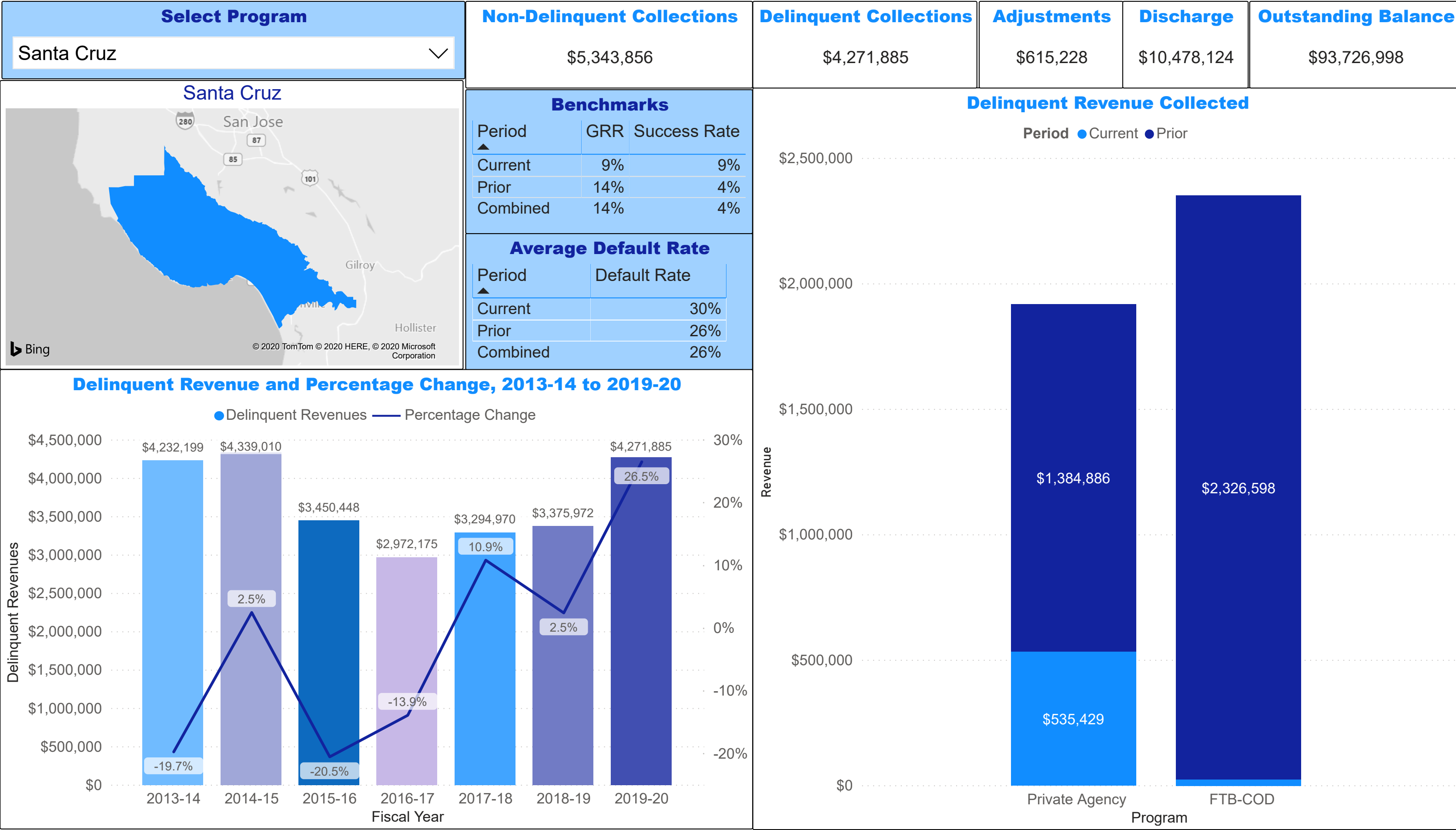
### **Program Overview**

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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 22 of the 25 recommended collections best practices. The following best practices are currently not being met: 4, 10, and 18 (see Attachment 3); and
- Engages in 14 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Santa Cruz collections program, the collections systems do not capture all of the data components requested. For accounts referred to the Franchise Tax Board Interagency Intercept Collections (FTB-IIC) program, it is impossible to provide an accurate number of cases. These accounts are updated multiple times per year and the same account may be sent in multiple files as payments are received by the FTB-IIC. These cases may also be sent to the FTB Court-Ordered Debt program and “worked” within that agency, so at any point during the year the specific cases may appear within different categories. The total number of cases reported is the number sent to FTB for the mass load in November and the prior year number is for the 2018–19 mass load. The Probation department’s case management system does not allow them to easily track the data to a collections activity that spurred the payment (monthly invoices, skip tracing, etc.) Also, one case makes up over half of the accounts receivable balance (\$20 million out of \$38 million).



Select Program

Santa Cruz

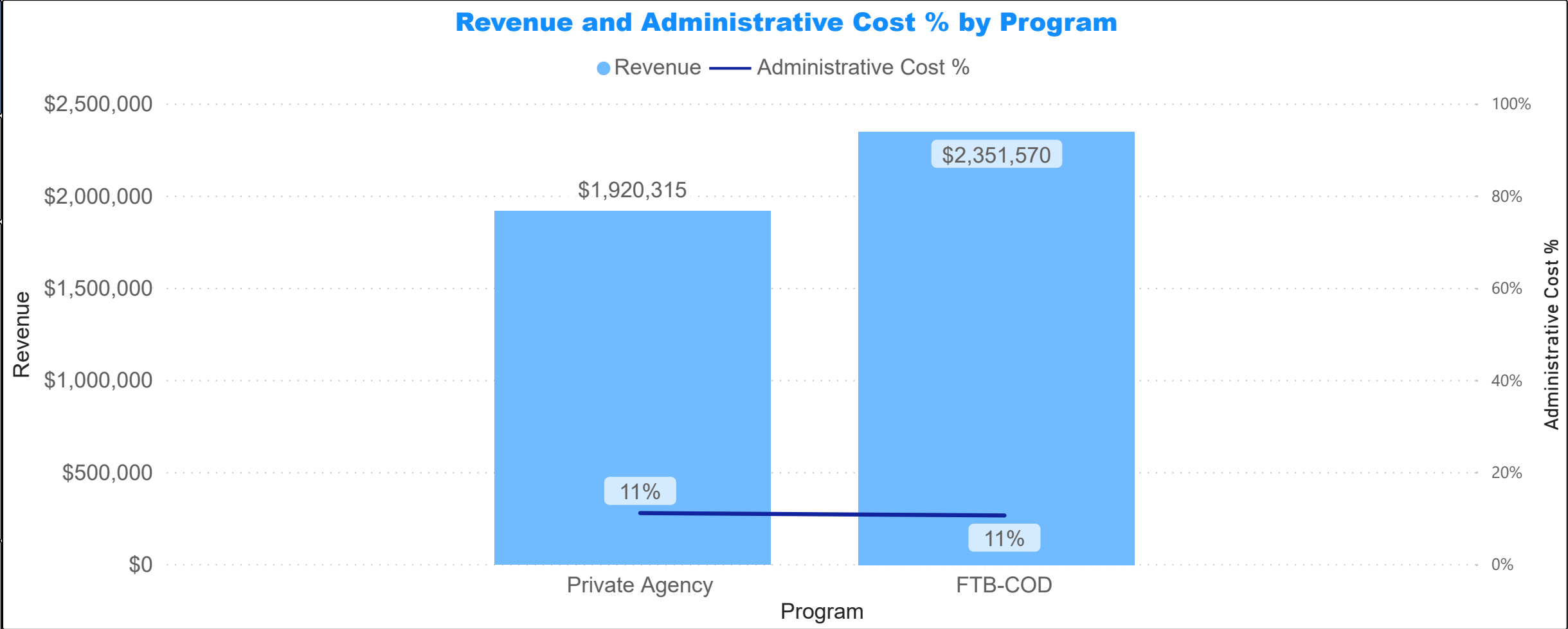
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$0	\$0	\$0
County	\$0	\$0	\$0
Private Agency	\$535,429	\$1,384,886	\$1,920,315
FTB-COD	\$24,972	\$2,326,598	\$2,351,570
Total	\$560,401	\$3,711,484	\$4,271,885

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$10,977)	(\$72,699)	(\$83,676)
County	\$0	(\$3,416)	(\$3,416)
Private Agency	(\$67,463)	(\$148,278)	(\$215,741)
FTB-COD	(\$3,105)	(\$249,037)	(\$252,142)
Total	(\$81,545)	(\$473,430)	(\$554,975)

Administrative Cost %			
Program	Current	Prior	Combined
Private Agency	13%	11%	11%
FTB-COD	12%	11%	11%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	0	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$1,920,315	3,476	(\$215,741)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$2,351,570	18,110	(\$252,142)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$4,271,885	21,586	(\$467,883)

Cases Established/Referred			
Program	Current	Prior	Total
Private Agency	7,645	110,203	117,848
FTB-COD	1,753	20,390	22,143
Total	9,398	130,593	139,991

Cases with Payments			
Program	Current	Prior	Total
Private Agency	1,198	3,404	4,602
FTB-COD	128	5,806	5,934
Total	1,326	9,210	10,536

## **Shasta Court and County 2019–20 Summary**

**County Population: 178,045**

**Authorized Judges/Commissioners: 11/2.0**

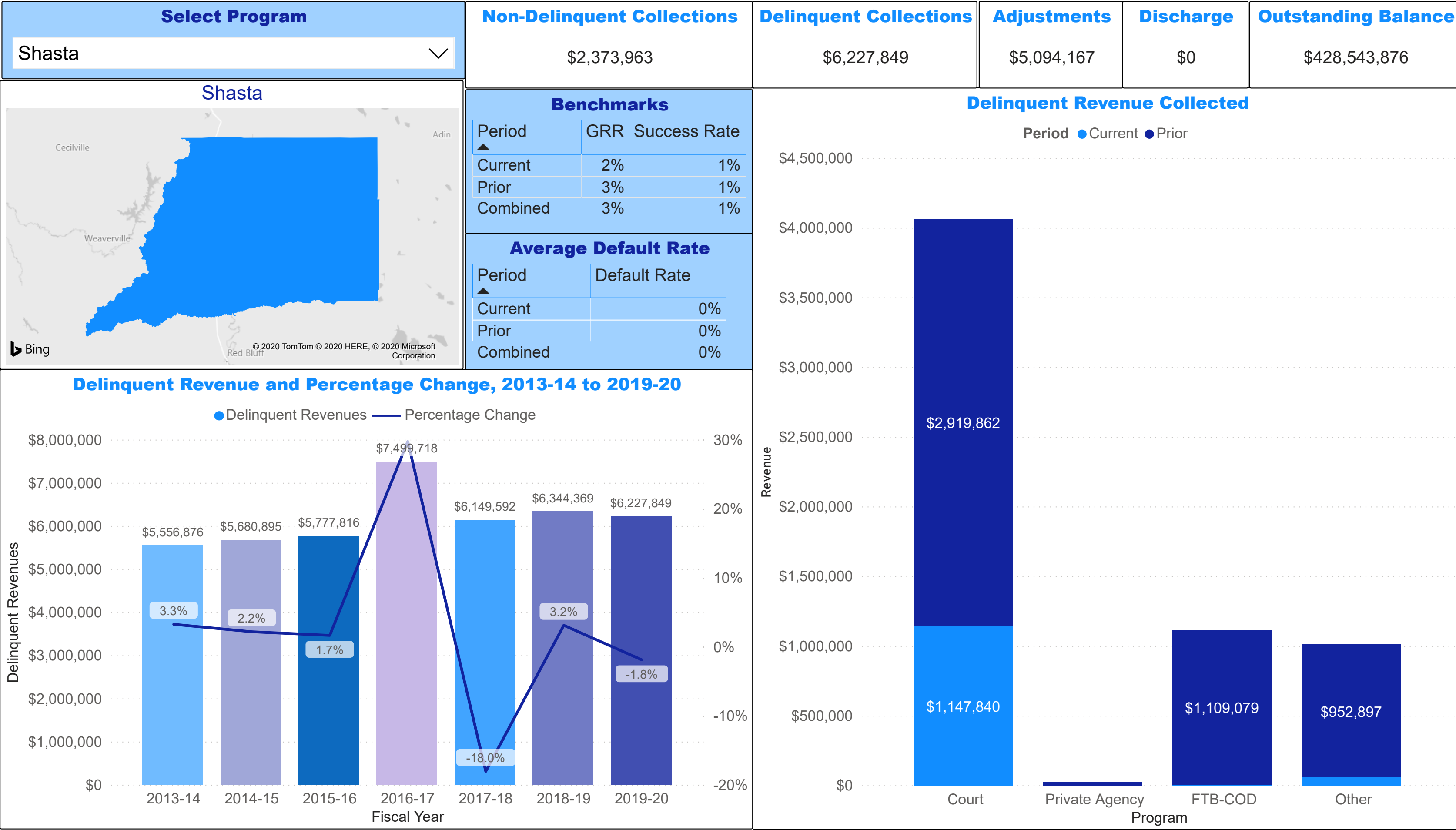
### **Program Overview**

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Shasta County and the County of Shasta. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 22 of the 25 recommended collections best practices. The following best practices are currently not being met: 4, 10, and 16 (see Attachment 3); and
- Engages 14 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Shasta collections program, the reductions in the Gross Recovery Rate and Success Rate from the prior year are likely due to the court and state's partial closure due to the COVID-19 pandemic. The case management system (CMS) was unable to capture all of the required data, but the program expects to expand CMS capabilities to capture the requested information in the future.



Benchmarks

Period	GRR	Success Rate
Current	2%	1%
Prior	3%	1%
Combined	3%	1%

Average Default Rate

Period	Default Rate
Current	0%
Prior	0%
Combined	0%

Delinquent Revenue Collected

Period

Current

Prior



Program	Current	Prior	Total
Court	\$1,147,840	\$2,919,862	\$4,067,702
Private Agency	\$0	\$0	\$0
FTB-COD	\$0	\$1,109,079	\$1,109,079
Other	\$952,897	\$0	\$952,897

Delinquent Revenue and Percentage Change, 2013-14 to 2019-20

Delinquent Revenues

Percentage Change



Fiscal Year	Delinquent Revenues	Percentage Change
2013-14	\$5,556,876	3.3%
2014-15	\$5,680,895	2.2%
2015-16	\$5,777,816	1.7%
2016-17	\$7,499,718	-
2017-18	\$6,149,592	-18.0%
2018-19	\$6,344,369	3.2%
2019-20	\$6,227,849	-1.8%

Select Program

Shasta

▼

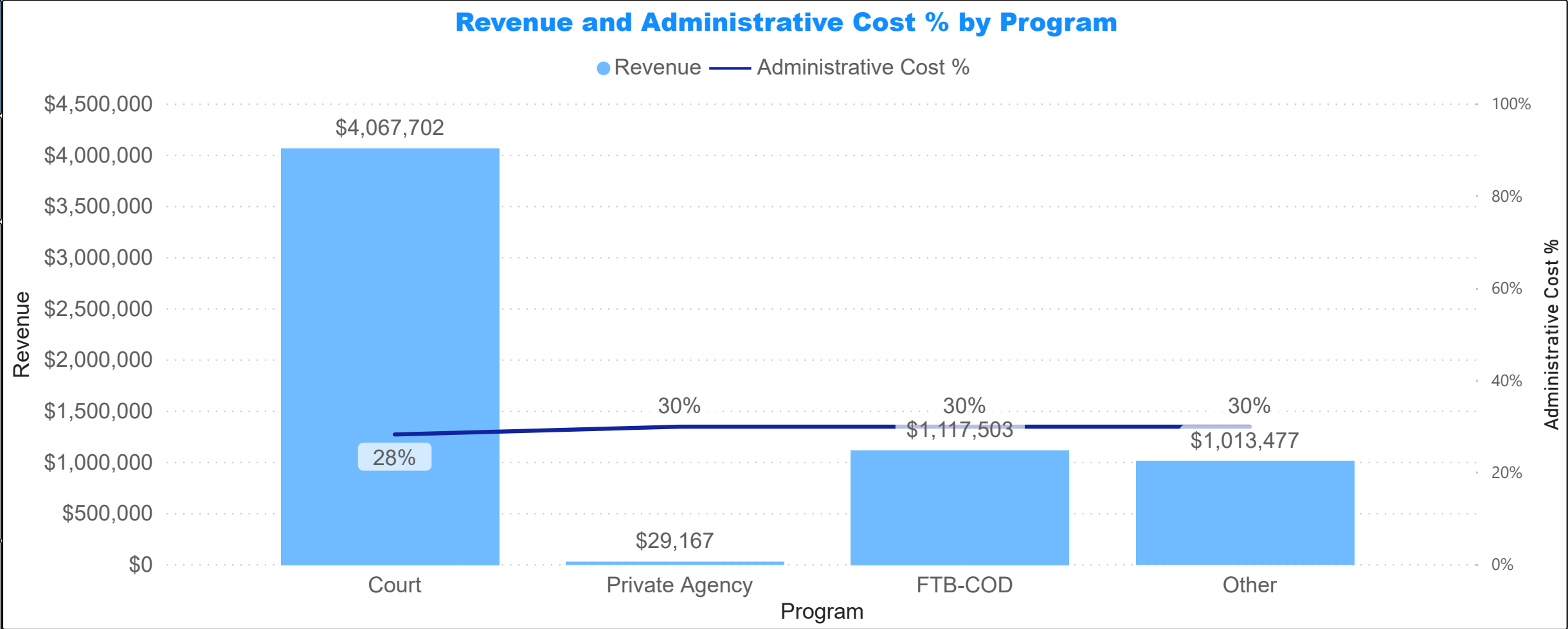
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$1,147,840	\$2,919,862	\$4,067,702
Private Agency	\$479	\$28,688	\$29,167
FTB-COD	\$8,424	\$1,109,079	\$1,117,503
Other	\$60,580	\$952,897	\$1,013,477
Total	\$1,217,324	\$5,010,525	\$6,227,849

Administrative Cost of Collections			
Program▲	Current	Prior	Total
Court	(\$344,352)	(\$806,992)	(\$1,151,344)
Private Agency	(\$144)	(\$8,606)	(\$8,750)
FTB-COD	(\$2,527)	(\$332,724)	(\$335,251)
Other	(\$18,174)	(\$285,869)	(\$304,043)
Total	(\$365,197)	(\$1,434,191)	(\$1,799,388)

Administrative Cost %			
Program▲	Current	Prior	Combined
Court	30%	28%	28%
Private Agency	30%	30%	30%
FTB-COD	30%	30%	30%
Other	30%	30%	30%



Collections Activity			
Category▼	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	15,032	\$0
Wage/Bank Garnishments and Liens	\$0	13	\$0
Telephone Calls	\$0	17,528	(\$1,151,344)
Skip Tracing	\$0	9,844	\$0
Private Debt Collectors	\$29,167	3,567	(\$8,750)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	21,675	(\$304,043)
FTB-COD (Court-Ordered Debt Program)	\$1,117,503	1,761	(\$335,251)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$1,146,669	69,420	(\$1,799,388)

Cases Established/Referred			
Program▲	Current	Prior	Total
Court	10,651	171,940	182,591
Private Agency	3,567	37,820	41,387
FTB-COD	1,761	19,098	20,859
Other	75,249	109,338	184,587
Total	91,228	338,196	429,424

Cases with Payments			
Program	Current	Prior	Total
Court	3,661	20,251	23,912
Private Agency	1	167	168
FTB-COD	36	2,802	2,838
Other	212	3,933	4,145
Total	3,910	27,153	31,063

## Sierra Court and County 2019–20 Summary

**County Population: 3,201**

**Authorized Judges/Commissioners: 2/0.3**

### Program Overview

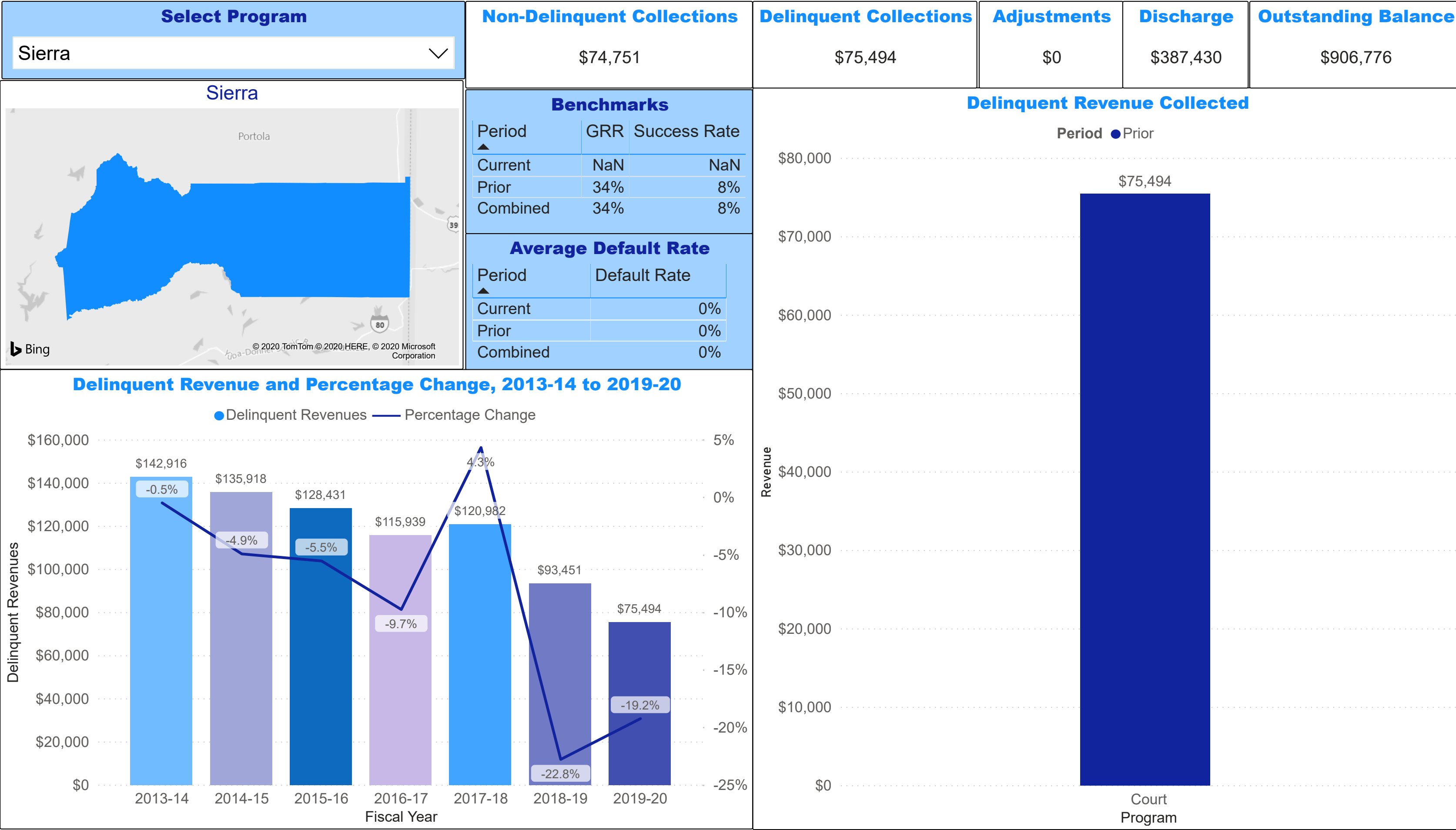
The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Sierra County and the County of Sierra. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 12 of the 25 recommended collections best practices. The following best practices are currently not being met: 2, 3, 4, 7, 8, 9, 14, 17, 21, 22, 23, 24, and 25 (see Attachment 3); and
- Engages in 5 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### Performance

According to the Sierra collections program, the contract with Shasta Superior Court for intra-branch collections services was terminated effective 2019–20. The program rolled out a new case management system (CMS) in September 2019 and immediately began interviewing collection services providers. The program was in negotiations when the COVID-19 pandemic shut down most communications with the private agency. The program is yet to resume contract negotiations for a collections service provider.

Reporting capabilities are limited at this time due to the transition to a new case management system that did not incorporate the reports necessary to capture collections information required by GC 68514. The program is working with a vendor to create financial reports to track the required collections information; collections, late payments, and past due accounts. The current period section, which captures newly established cases, does not contain any data, as the program was unable to drill down the information to the requested level. All collections are reported in the prior period inventory section. In addition, the program plans to participate in the statewide master agreement for collections services and is actively seeking a contract with one of the approved vendors.



Benchmarks

Period	GRR	Success Rate
Current	NaN	NaN
Prior	34%	8%
Combined	34%	8%

Average Default Rate

Period	Default Rate
Current	0%
Prior	0%
Combined	0%

Delinquent Revenue Collected



Delinquent Revenue and Percentage Change, 2013-14 to 2019-20



Select Program

Sierra

No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$0	\$75,494	\$75,494
Total	\$0	\$75,494	\$75,494

Administrative Cost of Collections	
Program	Total
Total	

Administrative Cost %	
Program	



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	0	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$0	0	\$0
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$0	0	\$0
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$0	0	\$0

Cases Established/Referred	
Program	Total
Total	

Cases with Payments	
Program	Total
Total	

# **Siskiyou Court and County 2019–20 Summary**

**County Population: 44,461**

**Authorized Judges/Commissioners: 4/1.0**

## **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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

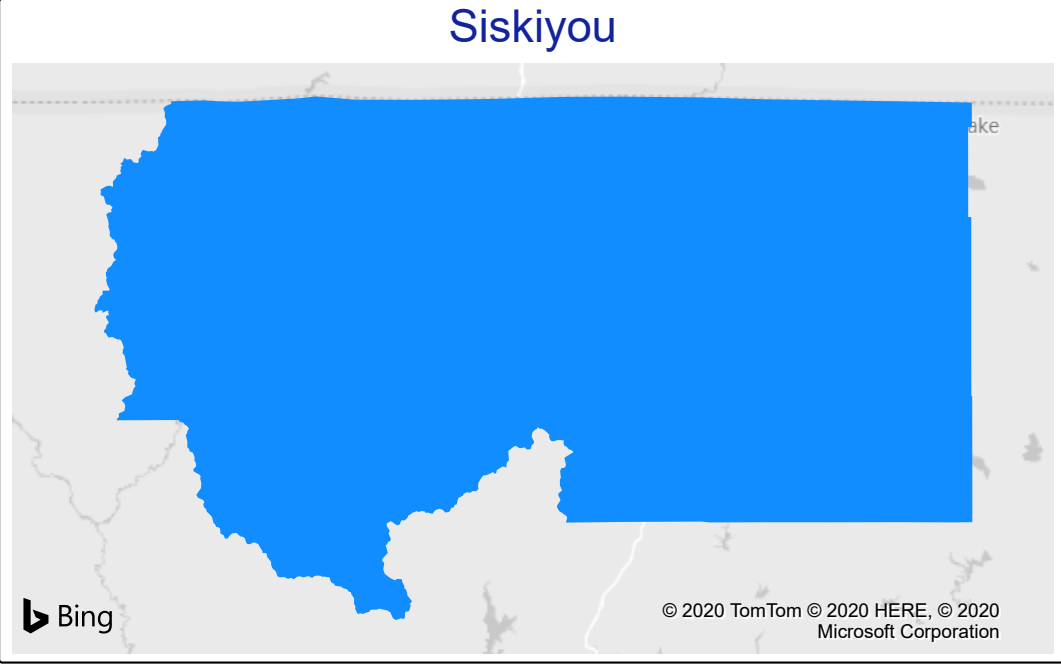
- Meets 22 of the 25 recommended collections best practices. The following best practices are currently not being met: 4, 8, and 21 (see Attachment 3); and
- Engages 14 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

## **Performance**

According to the Siskiyou collections program, the Siskiyou County Superior Court continues to maintain an efficient collections program, even though the report does not show accurate information. Changes to the reporting template have caused some issues in collecting the data needed from the court's case management system. In order to have the case management system's collections report reconfigured to collect all the specific data required for the reporting template, it costs a substantial amount of money that the court cannot absorb and accomplish at this time.

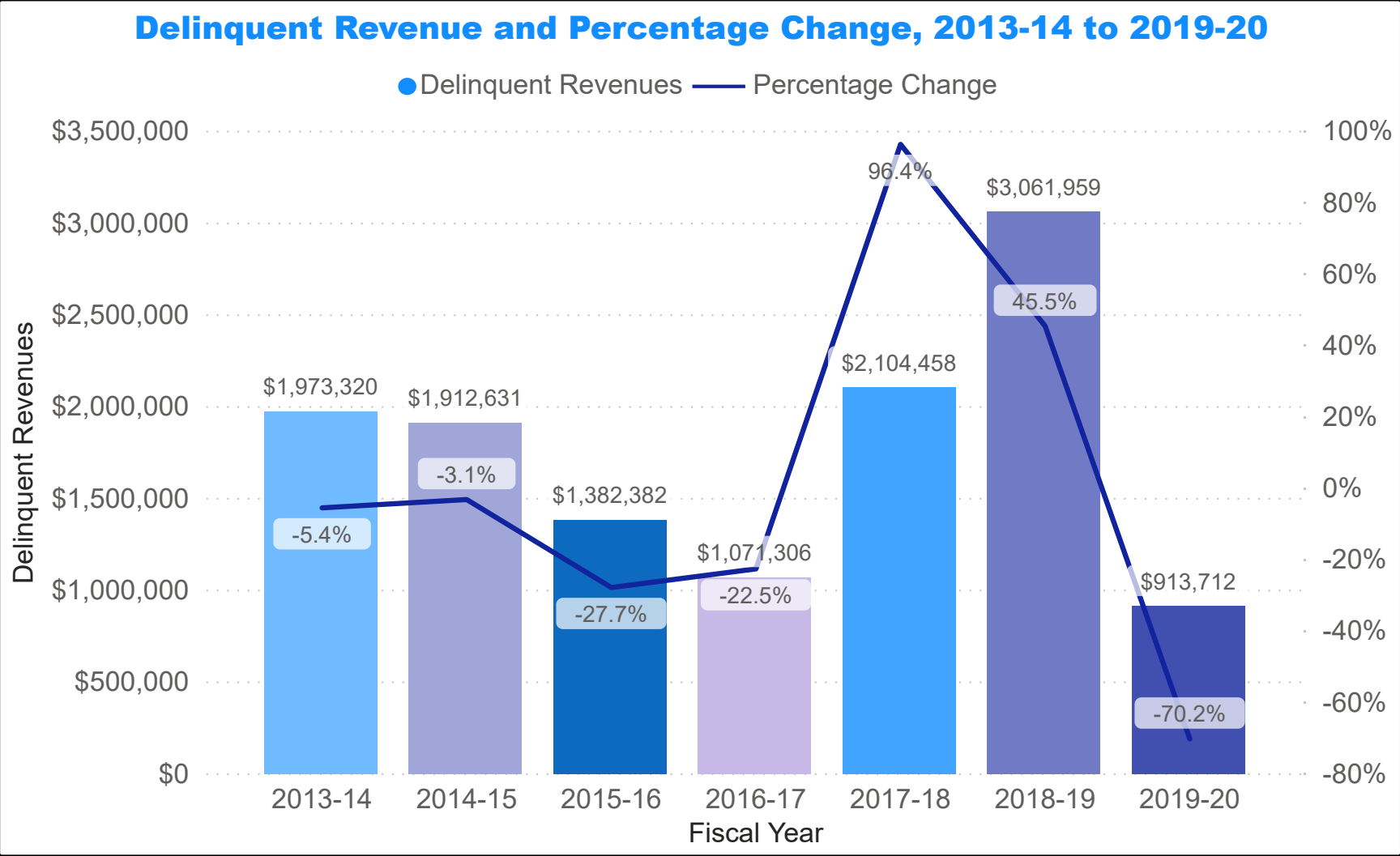
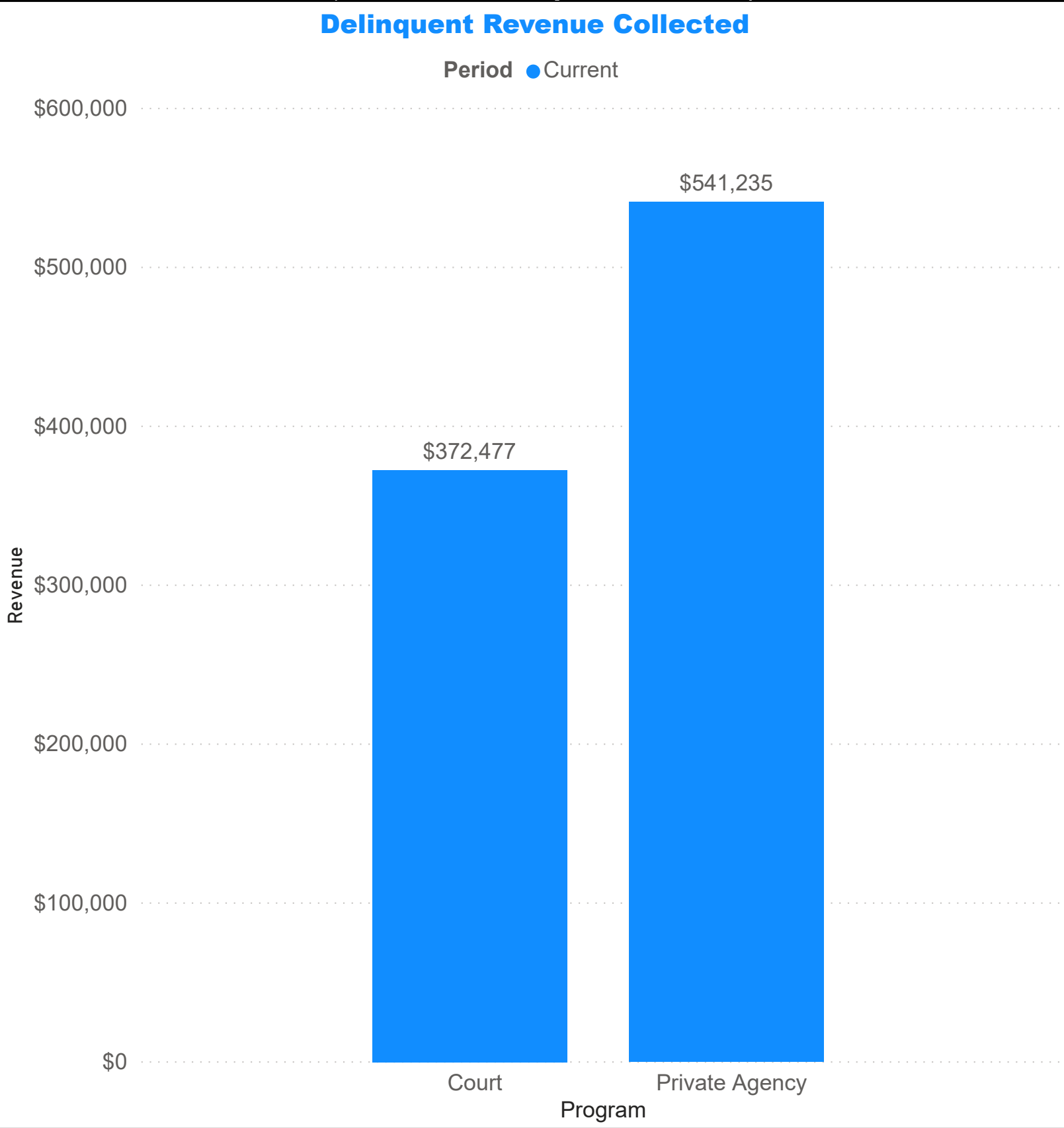
The court notes that it has seen a difference in the amount of money collected on delinquent cases since the COVID-19 pandemic began. However, the court will continue to do its best in moving forward as much as their resources and staffing allows.

Select Program	Non-Delinquent Collections	Delinquent Collections	Adjustments	Discharge	Outstanding Balance
Siskiyou	\$2,196,012	\$913,712	\$357,722	\$2,702,186	\$37,546,409



Benchmarks		
Period	GRR	Success Rate
Current	30%	24%
Prior	7%	0%
Combined	10%	2%

Average Default Rate	
Period	Default Rate
Current	0%
Prior	0%
Combined	0%



Select Program

Siskiyou

No. of Individuals (Item 6b)

0

Delinquent Revenue Collected

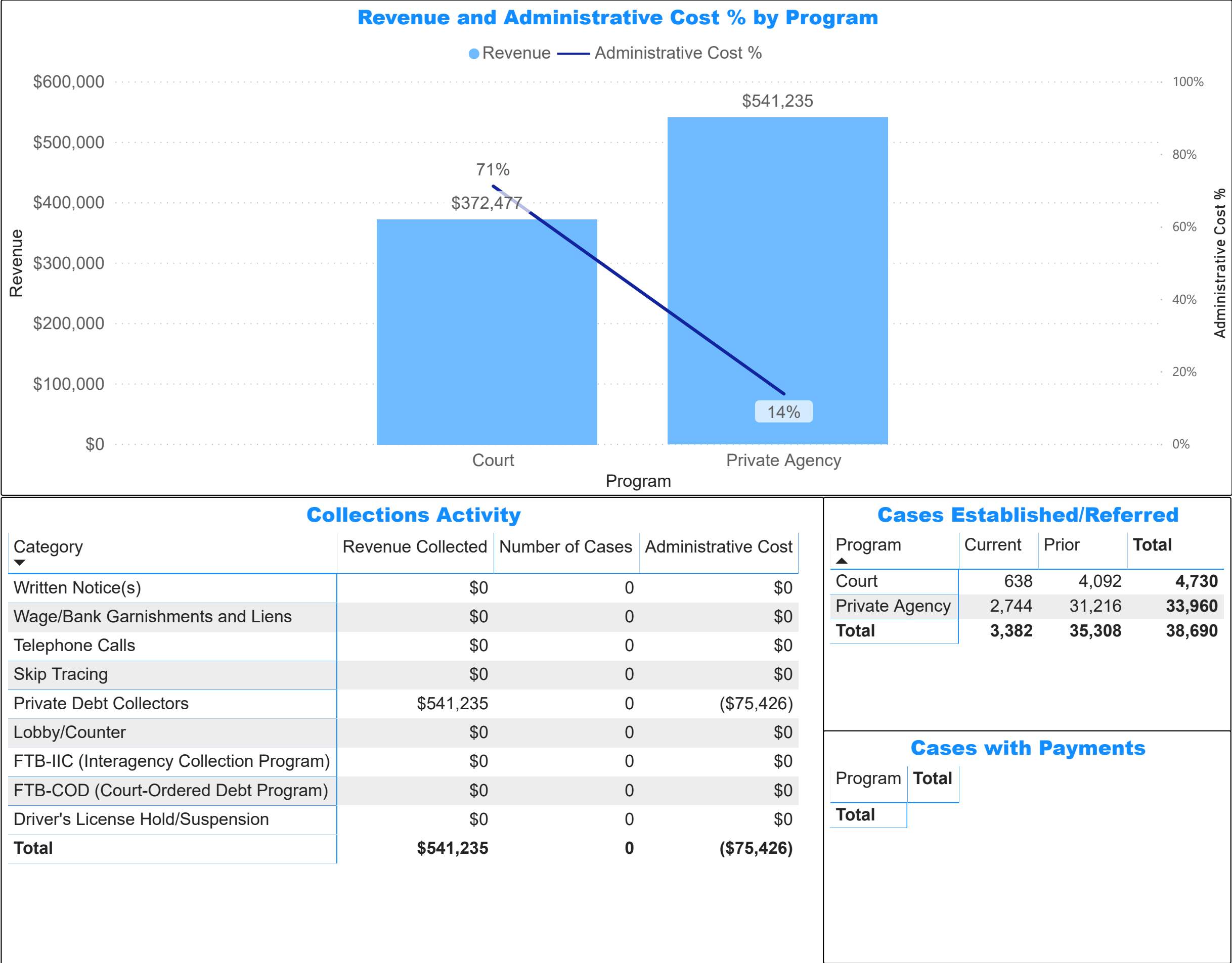
Program	Current	Prior	Total
Court	\$372,477	\$0	\$372,477
Private Agency	\$541,235	\$0	\$541,235
Total	\$913,712	\$0	\$913,712

Administrative Cost of Collections

Program	Current	Prior	Total
Court	(\$265,437)	\$0	(\$265,437)
Private Agency	(\$75,426)	\$0	(\$75,426)
Total	(\$340,863)	\$0	(\$340,863)

Administrative Cost %

Program	Current	Prior	Combined
Court	71%	0%	71%
Private Agency	14%	0%	14%



## **Solano Court and County 2019–20 Summary**

**County Population: 440,224**

**Authorized Judges/Commissioners: 20/3.0**

### **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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

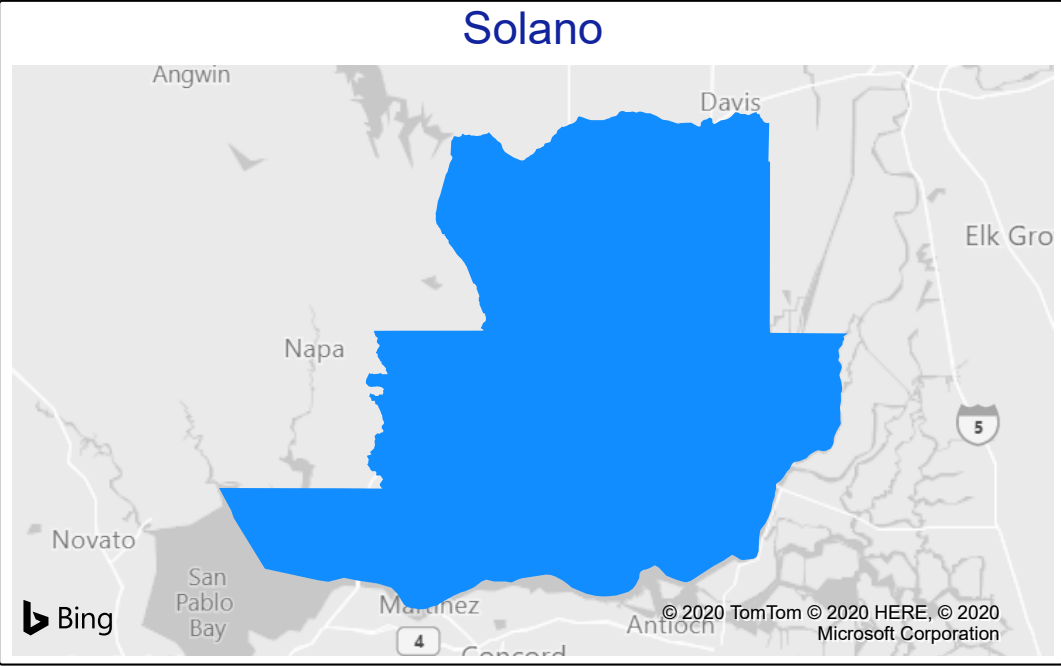
- Meets 23 of the 25 recommended collections best practices. The following best practices are currently not being met: 8 and 23 (see Attachment 3); and
- Engages in 12 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Solano collections program, the court has participated in the Franchise Tax Board's Interagency Intercept Collections (FTB-IIC) since 2016 and has referred all delinquent court-ordered debts for criminal cases simultaneously. In 2018 the court started referring delinquent debts for traffic fees, fines, penalties, and assessments to the FTB-IIC program. Collections made by the FTB-IIC in 2019–20 increased by 54 percent compared to 2018–19 collections.

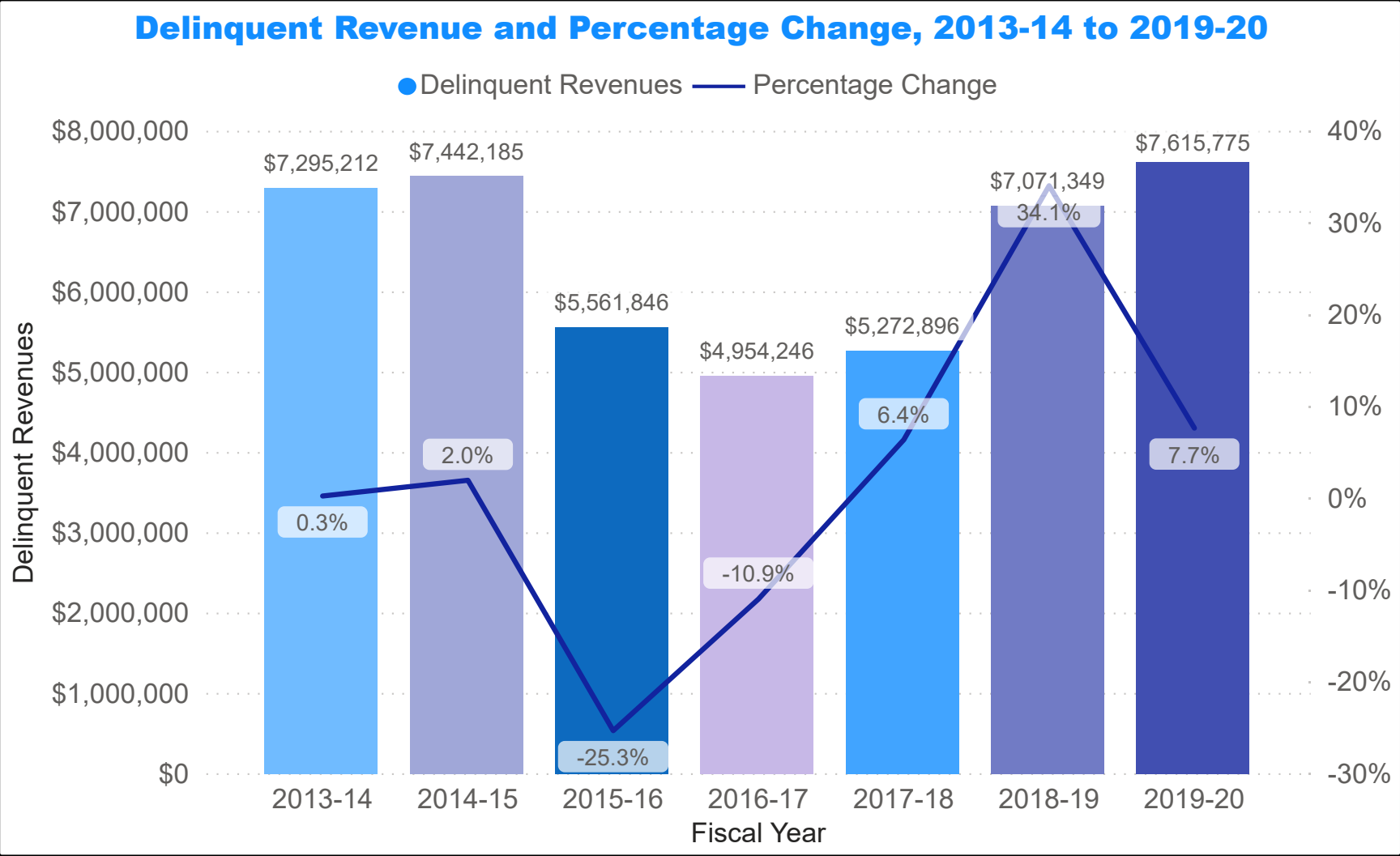
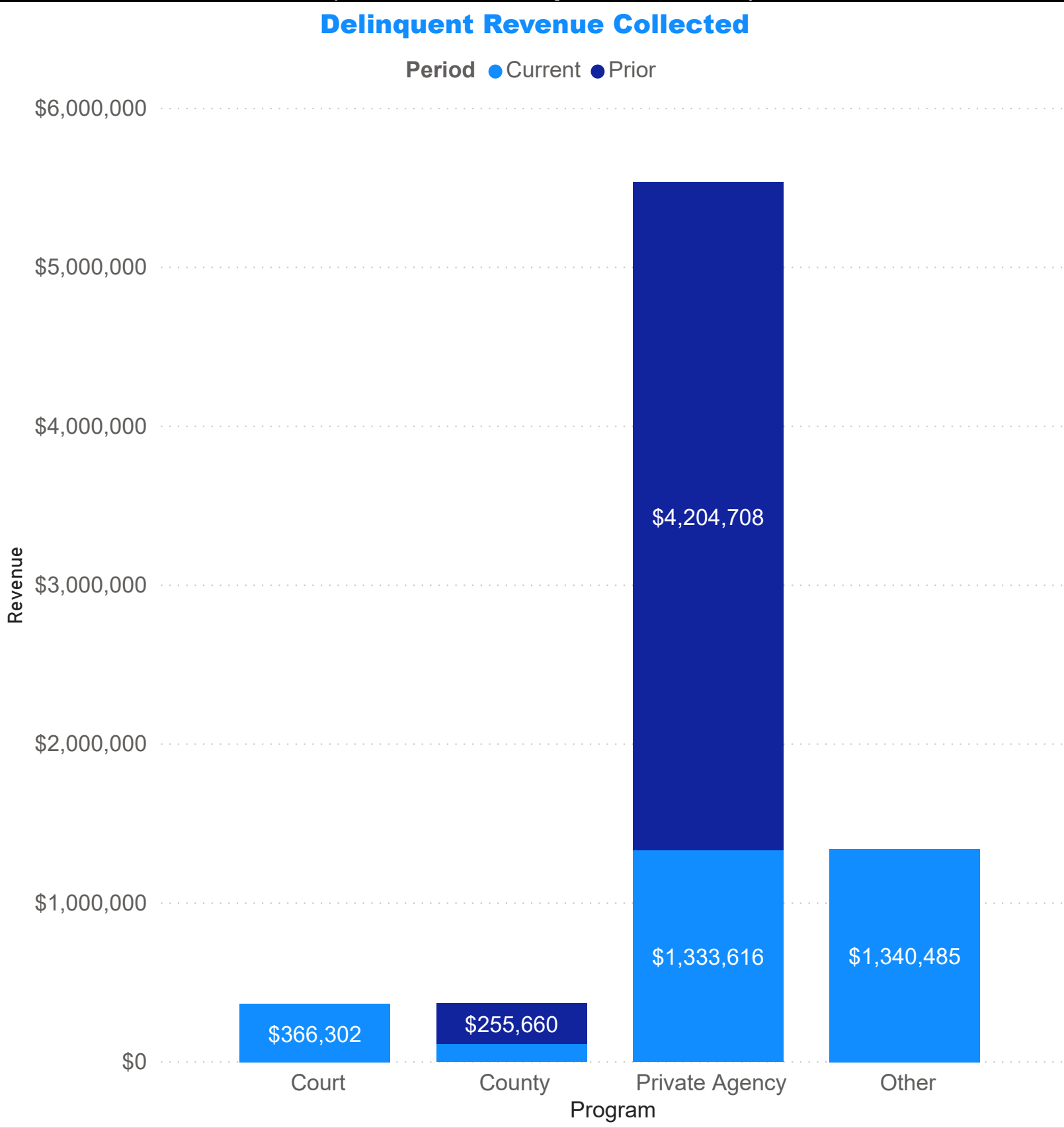
The county is not able to provide information by collection activity required by GC 68514 due to system limitations. The values provided for adjustments represent the total combination of adjustments made for fines, fees, forfeitures, penalties, and for victim restitution and other reimbursements. All other reported data is for the respective period.

Select Program	Non-Delinquent Collections	Delinquent Collections	Adjustments	Discharge	Outstanding Balance
Solano	\$7,031,332	\$7,615,775	\$1,174,090	\$0	\$141,341,053

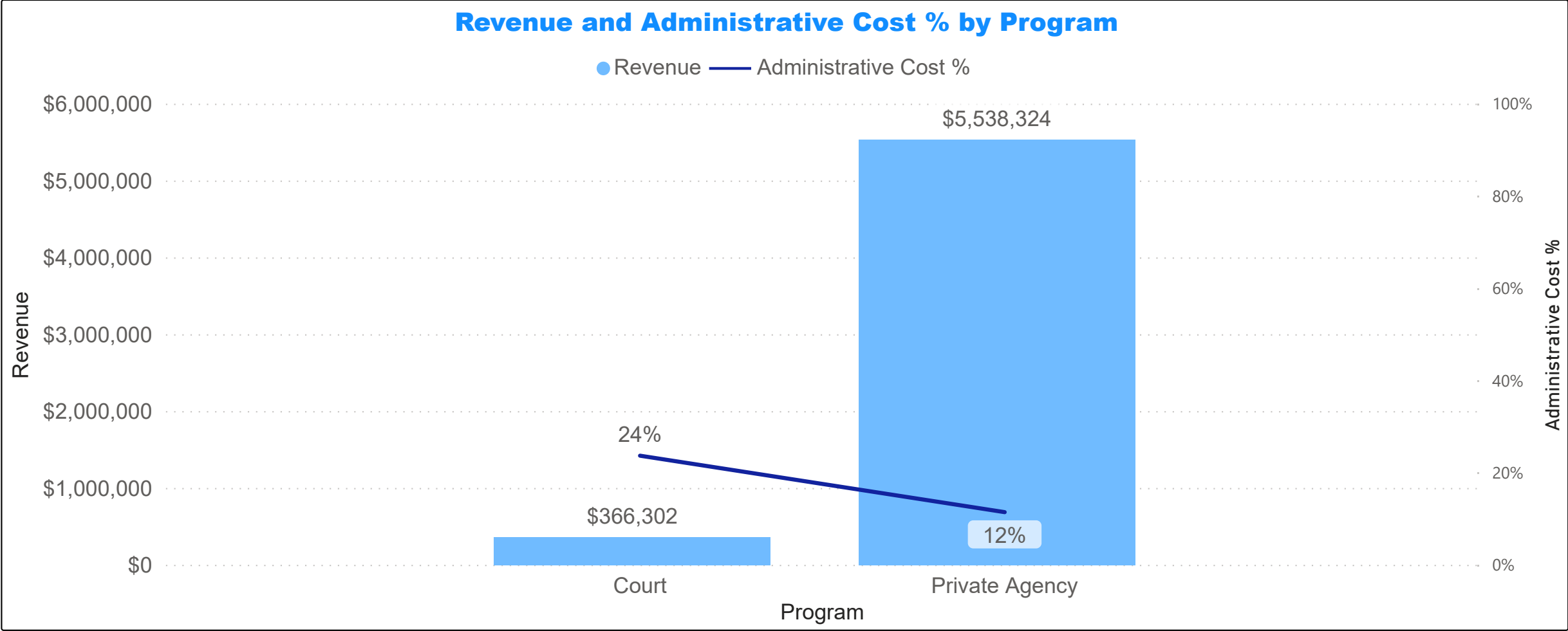


Benchmarks		
Period	GRR	Success Rate
▲ Current	16%	16%
Prior	4%	3%
Combined	6%	5%

Average Default Rate	
Period	Default Rate
▲ Current	19%
Prior	19%
Combined	19%



Select Program			
Solano			
No. of Individuals (Item 6b)			
0			
Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$366,302	\$0	\$366,302
County	\$115,004	\$255,660	\$370,664
Private Agency	\$1,333,616	\$4,204,708	\$5,538,324
Other	\$1,340,485	\$0	\$1,340,485
Total	\$3,155,407	\$4,460,368	\$7,615,775
Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$87,223)	\$0	(\$87,223)
Private Agency	(\$182,602)	(\$458,059)	(\$640,661)
Total	(\$269,825)	(\$458,059)	(\$727,884)
Administrative Cost %			
Program	Current	Prior	Combined
Court	24%	0%	24%
Private Agency	14%	11%	12%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	0	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$5,538,324	0	(\$640,661)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$0	0	\$0
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$5,538,324	0	(\$640,661)

Cases Established/Referred			
Program	Current	Prior	Total
Court	522		522
County	770	68,006	68,776
Private Agency	20,928	154,720	175,648
Total	22,220	222,726	244,946
Cases with Payments			
Program	Current	Prior	Total
Court	522		522
County	308		308
Private Agency	2,414	8,384	10,798
Total	3,244	8,384	11,628

# **Sonoma Court and County 2019–20 Summary**

**County Population: 492,980**

**Authorized Judges/Commissioners: 20/3.0**

## **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. The court and county do not have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 23 of the 25 recommended collections best practices. The following best practices are currently not being met: 1 and 2 (See attachment 3); and
- Engages 12 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

## **Performance**

According to the Sonoma collections program, the court suspended active collections and referral of cases to collections when the COVID-19 pandemic started in mid-March and will continue to do so indefinitely. Cases do continue to be referred to the Franchise Tax Board and the private collections agency.

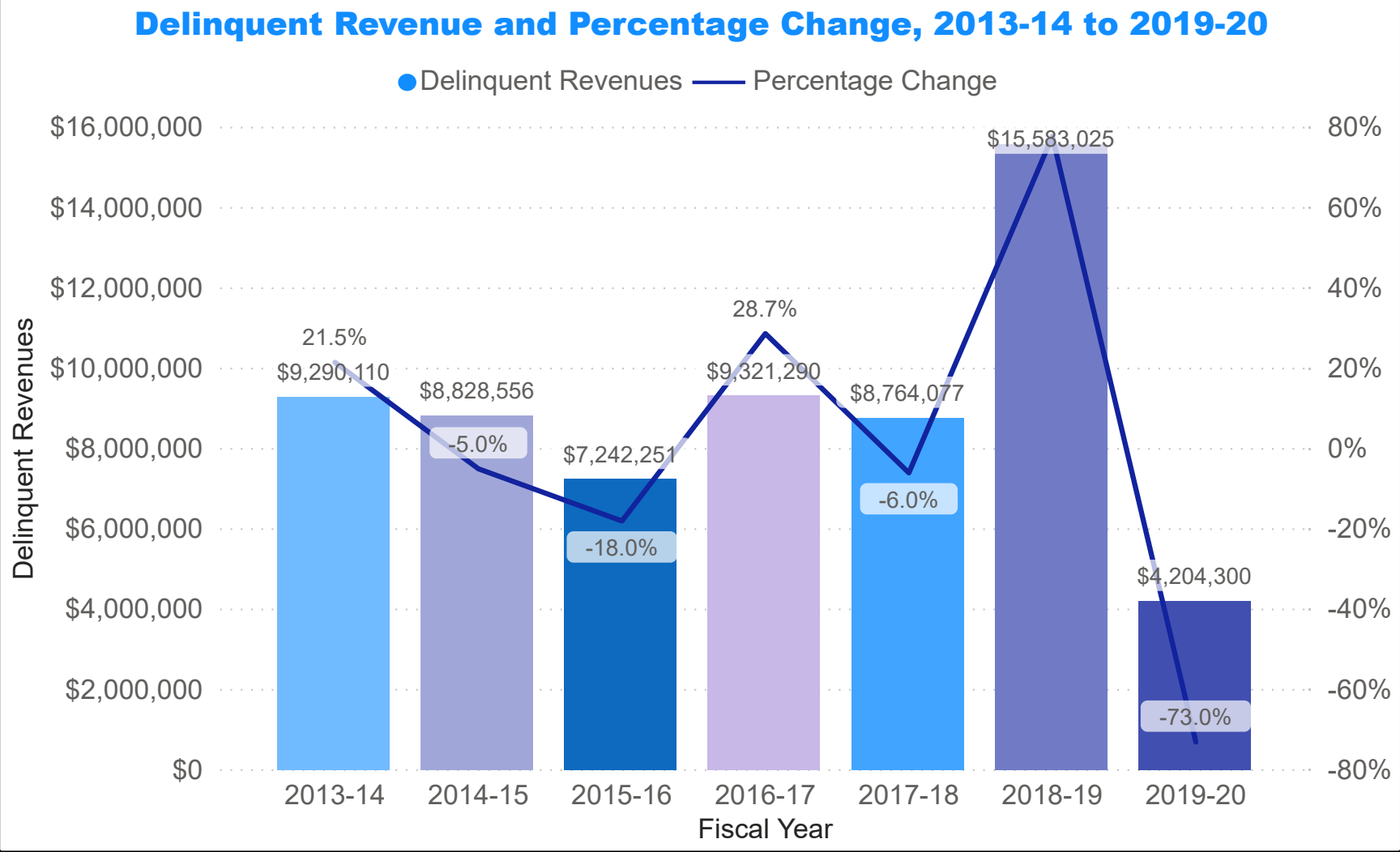
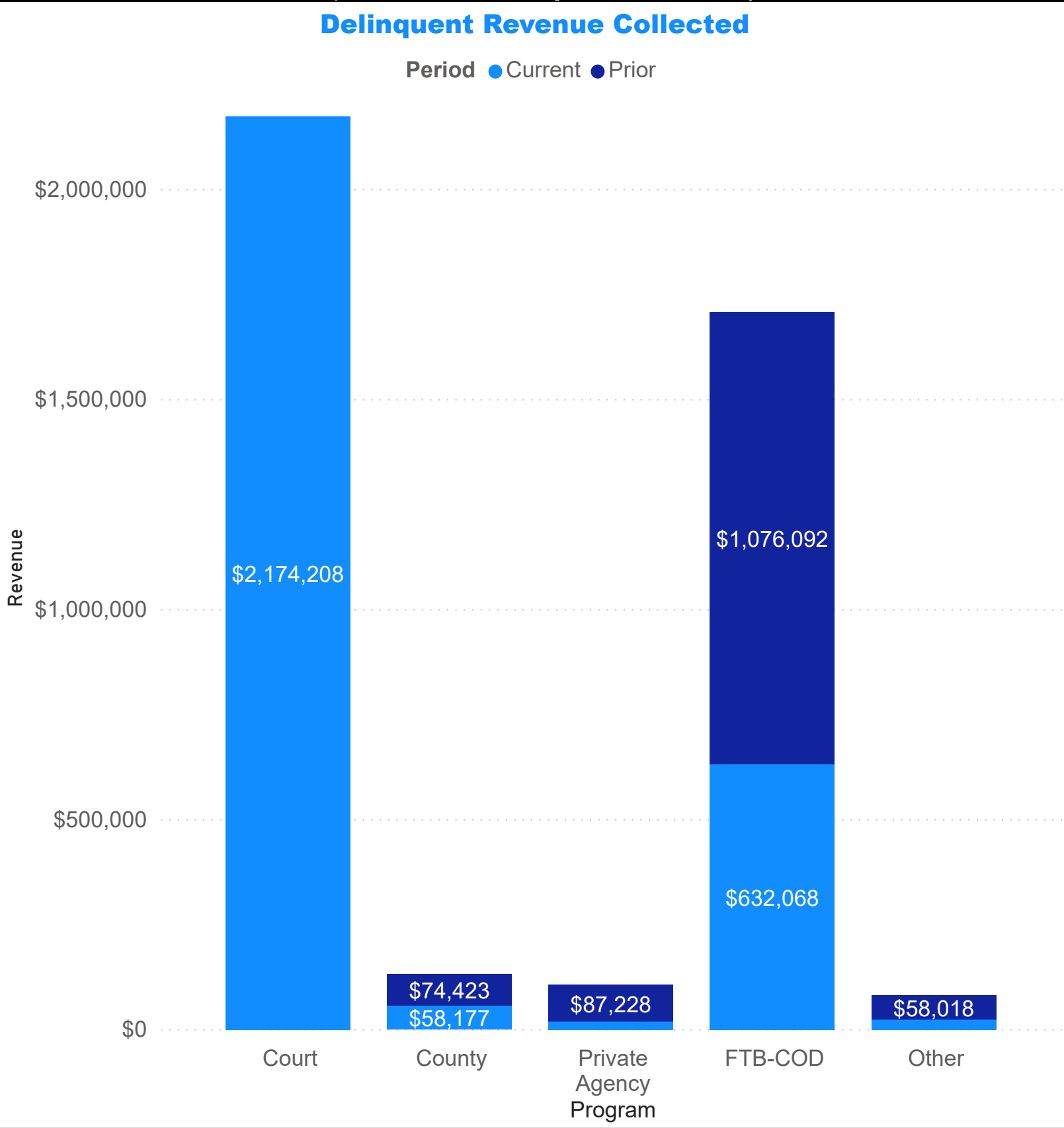
The court is still working out the nuances in trying to extract information from the case management systems to report on the different components of the collections report, especially the information requested on the amount of revenue collected and administrative costs by collection activity. Due to the lack of consistent data this information cannot be provided for this reporting period.

Select Program	Non-Delinquent Collections	Delinquent Collections	Adjustments	Discharge	Outstanding Balance
Sonoma	\$9,367,851	\$4,204,300	\$603,945	\$127,977	\$51,167,734

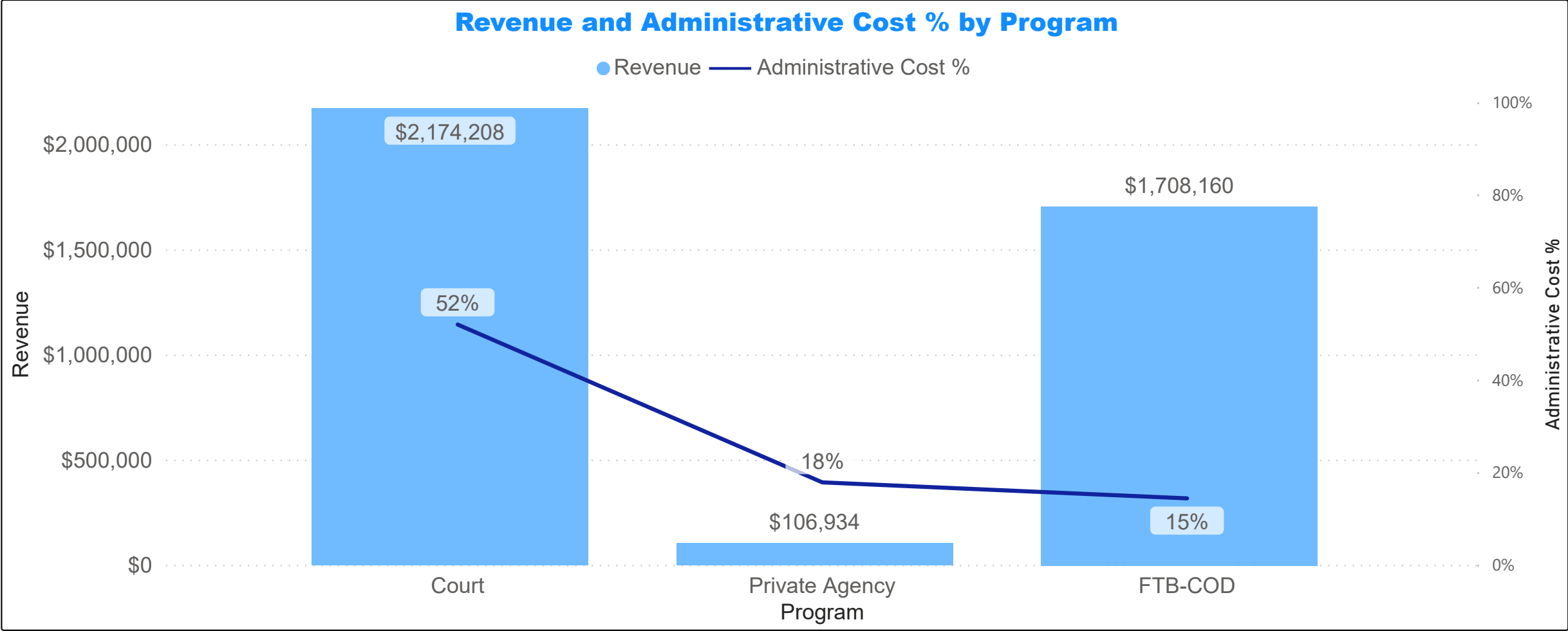


Benchmarks		
Period	GRR	Success Rate
▲ Current	25%	22%
Prior	4%	3%
Combined	9%	8%

Average Default Rate	
Period	Default Rate
▲ Current	57%
Prior	34%
Combined	42%



Select Program			
Sonoma			
No. of Individuals (Item 6b)			
0			
Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$2,174,208	\$0	\$2,174,208
County	\$58,177	\$74,423	\$132,600
Private Agency	\$19,706	\$87,228	\$106,934
FTB-COD	\$632,068	\$1,076,092	\$1,708,160
Other	\$24,380	\$58,018	\$82,398
Total	\$2,908,539	\$1,295,761	\$4,204,300
Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$1,132,706)	\$0	(\$1,132,706)
Private Agency	(\$3,856)	(\$15,362)	(\$19,218)
FTB-COD	(\$94,271)	(\$153,670)	(\$247,941)
Total	(\$1,230,833)	(\$169,032)	(\$1,399,865)
Administrative Cost %			
Program	Current	Prior	Combined
Court	52%	0%	52%
Private Agency	20%	18%	18%
FTB-COD	15%	14%	15%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	0	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$379,766	1,287	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$106,934	1,515	(\$19,218)
Lobby/Counter	\$132,600	167	\$0
FTB-IIC (Interagency Collection Program)	\$82,397	2,543	\$0
FTB-COD (Court-Ordered Debt Program)	\$1,708,160	5,430	(\$247,941)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$2,409,857	10,942	(\$267,159)

Cases Established/Referred			
Program	Current	Prior	Total
Court	10,154	31,424	41,578
County	120	183	303
Private Agency	573	6,906	7,479
FTB-COD	4,690	10,602	15,292
Other	898	2,677	3,575
Total	16,435	51,792	68,227
Cases with Payments			
Program	Current	Prior	Total
Court	1,287		1,287
County	378	639	1,017
Private Agency	37	190	227
FTB-COD	9,976	15,961	25,937
Other	113	391	504
Total	11,791	17,181	28,972

## Stanislaus Court and County 2019–20 Summary

**County Population: 557,709**

**Authorized Judges/Commissioners: 22/3.0**

### 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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

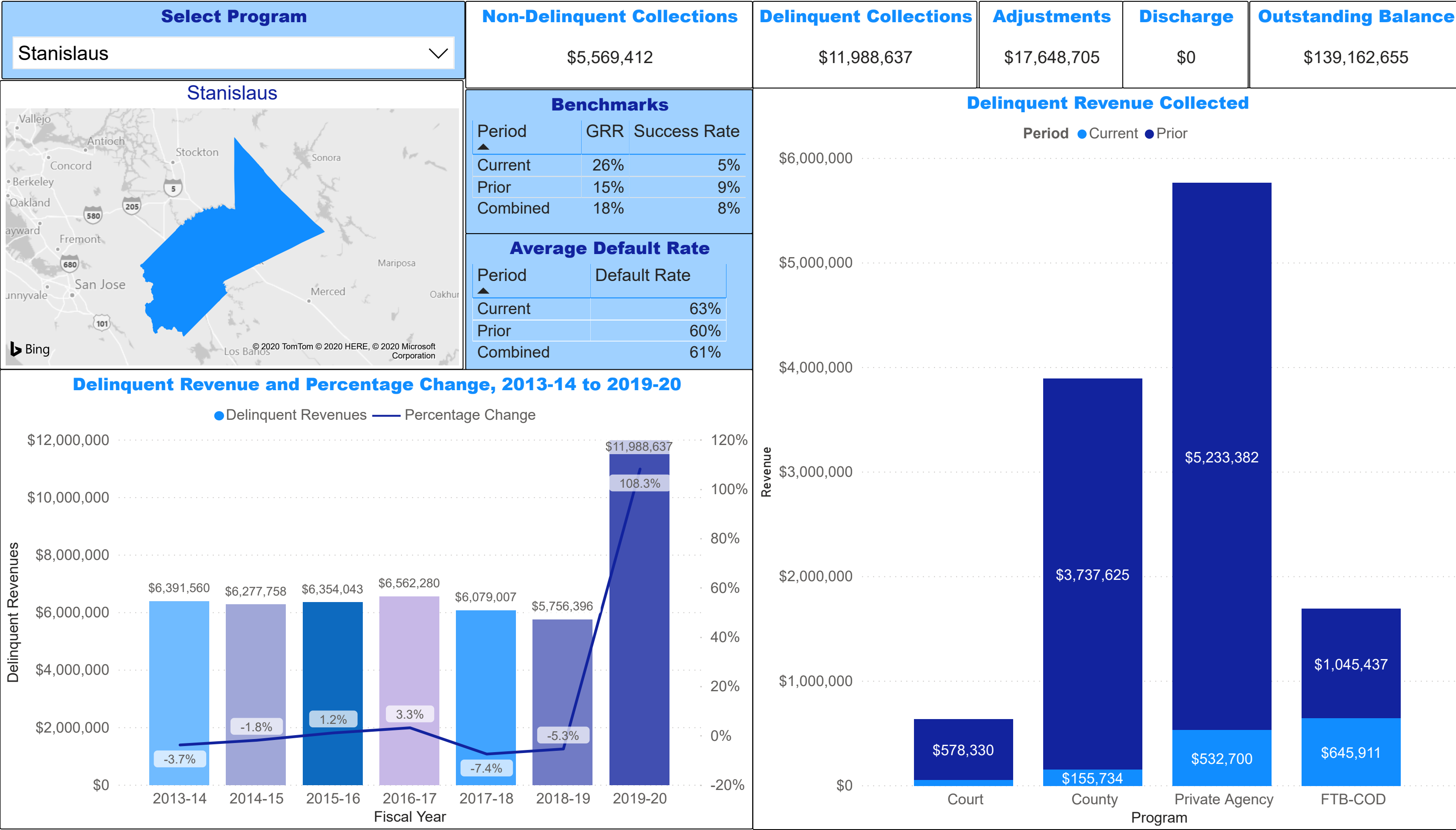
- Meets all 25 of the recommended collections best practices (see Attachment 3); and
- Engages in 16 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### Performance

According to the Stanislaus collections program, the collection portion of the court's case management system (CMS) was not turned on to full capacity and had to be turned off various times throughout the year. The traffic division was closed to the public for a few months due to the COVID-19 pandemic and the private collection agencies were notified to hold back on collections as staff was limited.

The county was on track to have a record collections year, but was also impacted by COVID-19. Once the Governor's order to stay home was enacted, collection efforts ceased and focus shifted to customer service. Several staff collectors were re-assigned to assist public at the county's COVID-19 211 call center and the office was closed to the public; both factors greatly impacted revenue.

The court's reporting capabilities are limited as it relates to breaking down data by collections activity, the data cannot be provided at the moment. The reported amounts are combined total collections. The county's current software is not able to capture detailed performance information as required. For example, the specific number of cases that have received a payment as a result of a phone call versus written correspondence is not available. The number of cases on a payment plan and those that are defaulted on (payment missed) is also not available. The database simply cannot capture certain information without extensive manual data manipulation.



Select Program

Stanislaus

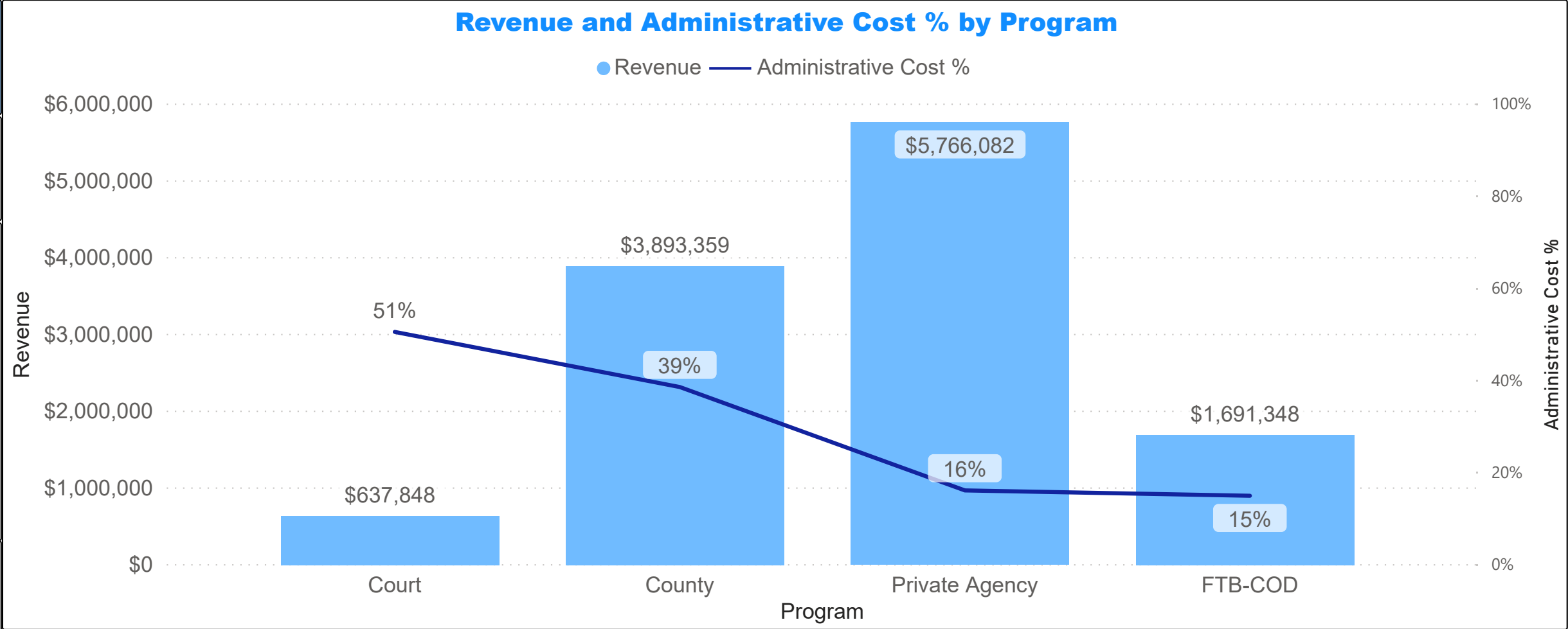
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$59,518	\$578,330	\$637,848
County	\$155,734	\$3,737,625	\$3,893,359
Private Agency	\$532,700	\$5,233,382	\$5,766,082
FTB-COD	\$645,911	\$1,045,437	\$1,691,348
Total	\$1,393,863	\$10,594,774	\$11,988,637

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$30,100)	(\$292,481)	(\$322,581)
County	(\$60,120)	(\$1,442,886)	(\$1,503,006)
Private Agency	(\$90,124)	(\$841,742)	(\$931,866)
FTB-COD	(\$96,887)	(\$156,815)	(\$253,702)
Total	(\$277,231)	(\$2,733,924)	(\$3,011,155)

Administrative Cost %			
Program	Current	Prior	Combined
Court	51%	51%	51%
County	39%	39%	39%
Private Agency	17%	16%	16%
FTB-COD	15%	15%	15%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$232,354	0	\$0
Wage/Bank Garnishments and Liens	\$90,003	784	\$0
Telephone Calls	\$426,291	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$5,766,082	0	(\$931,866)
Lobby/Counter	\$637,848	0	(\$322,581)
FTB-IIC (Interagency Collection Program)	\$451,111	1,417	(\$5,373)
FTB-COD (Court-Ordered Debt Program)	\$1,691,348	0	(\$253,702)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$9,295,037	2,201	(\$1,513,523)

Cases Established/Referred			
Program	Current	Prior	Total
Court	16,314	14,591	30,905
County	5,643	142,454	148,097
Private Agency	15,815	67,199	83,014
FTB-COD	6,344	11,100	17,444
Total	44,116	235,344	279,460

Cases with Payments			
Program	Current	Prior	Total
Court	243	2,358	2,601
Private Agency	1,546	11,767	13,313
FTB-COD	13,061	21,966	35,027
Total	14,850	36,091	50,941

## **Sutter Court and County 2019–20 Summary**

**County Population: 100,750**

**Authorized Judges/Commissioners: 5/0.3**

### **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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

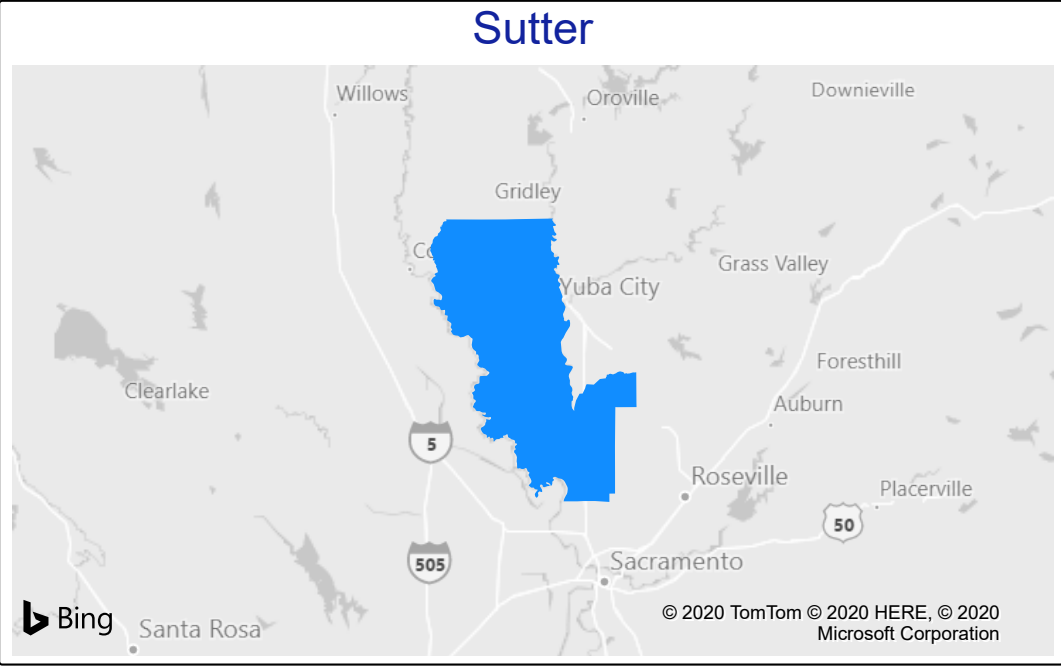
- Meets 21 of the 25 recommended collections best practices. The following best practices are currently not being met: 14, 22, 23, and 25 (see Attachment 3); and
- Engages 12 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Sutter collections program, both the court and county saw a decline in nondelinquent and delinquent collections in 2019–20 due to the COVID-19 pandemic. Court and county facilities either had very limited access or were closed to the public between March and June 2020 in response to social distancing measures. During the same period, staff levels at both agencies were limited. The court extended payment due dates up to 60 days during the period.

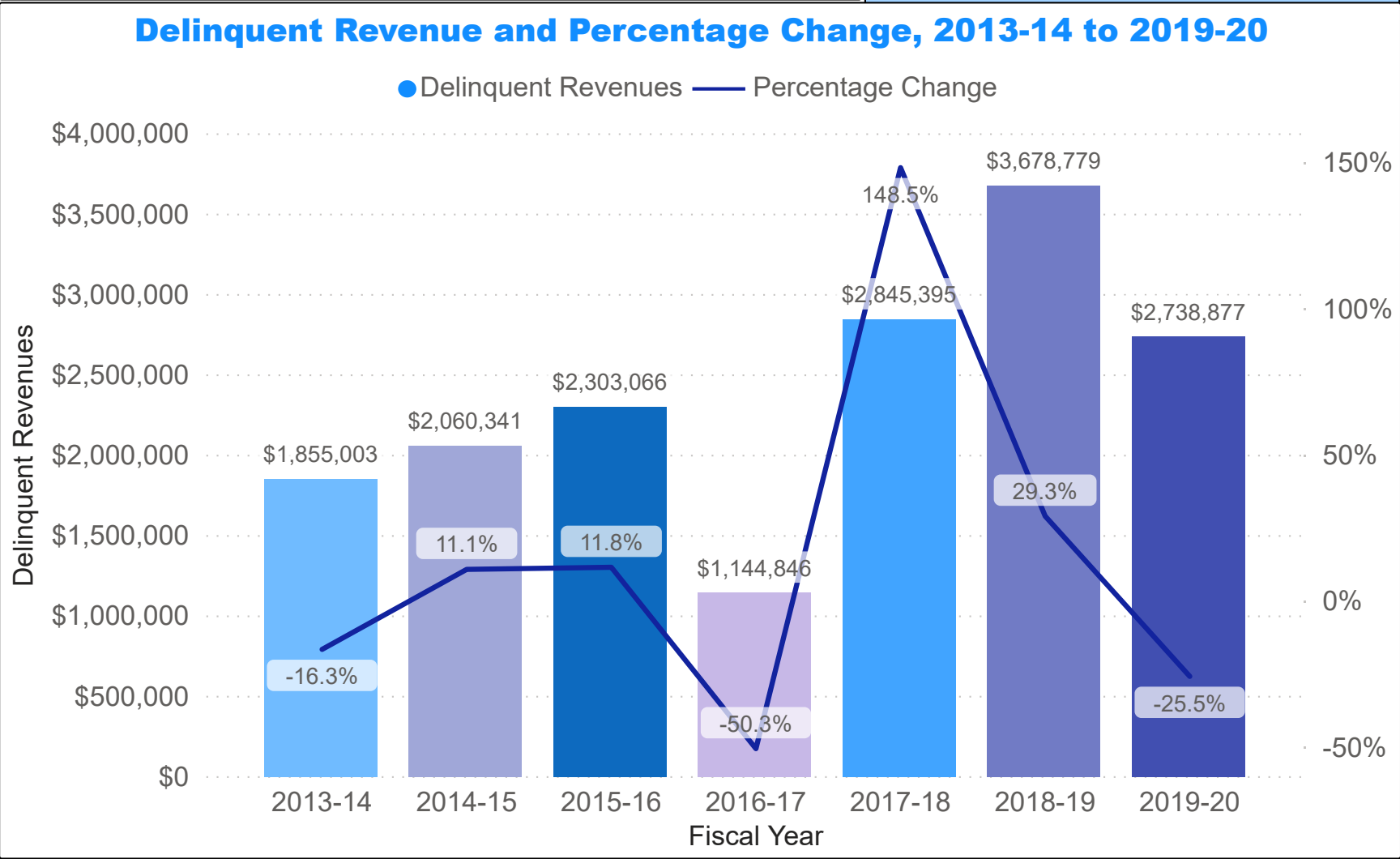
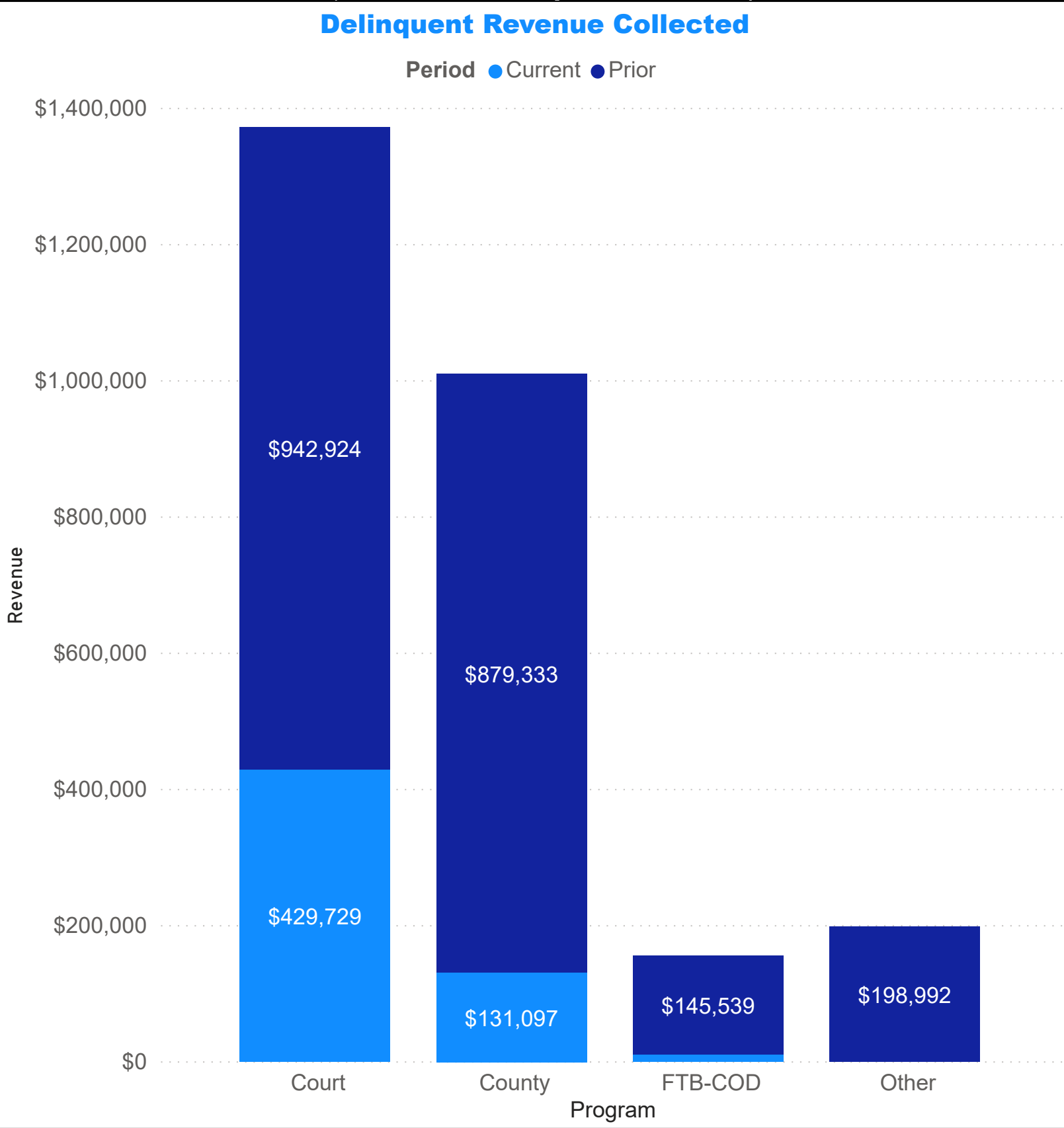
The court continues to have issues extracting the required information from the case management system but is working with Tyler Technologies to develop a report that will provide the required information soon. Due to ongoing case management system interface issues, the court did not refer cases to the Franchise Tax Board Court-Ordered Debt program in 2019–20 but continues to work on resolving these issues and expects to start referring cases in 2020–21. The county continues to have difficulties retrieving the required information from their collections system.

Select Program	Non-Delinquent Collections	Delinquent Collections	Adjustments	Discharge	Outstanding Balance
Sutter	\$1,717,479	\$2,738,877	\$136,695	\$0	\$35,139,646



Benchmarks		
Period	GRR	Success Rate
Current	8%	8%
Prior	7%	7%
Combined	8%	7%

Average Default Rate	
Period	Default Rate
Current	0%
Prior	0%
Combined	0%



Select Program

Sutter

No. of Individuals (Item 6b)

3,685

Delinquent Revenue Collected

Program	Current	Prior	Total
Court	\$429,729	\$942,924	\$1,372,653
County	\$131,097	\$879,333	\$1,010,430
FTB-COD	\$11,263	\$145,539	\$156,802
Other	\$0	\$198,992	\$198,992
Total	\$572,089	\$2,166,788	\$2,738,877

Administrative Cost of Collections

Program	Current	Prior	Total
Court	(\$71,451)	(\$159,035)	(\$230,486)
County	(\$22,575)	(\$104,432)	(\$127,007)
FTB-COD	(\$1,689)	(\$21,831)	(\$23,520)
Other	\$0	(\$886)	(\$886)
Total	(\$95,715)	(\$286,184)	(\$381,899)

Administrative Cost %

Program	Current	Prior	Combined
Court	17%	17%	17%
County	17%	12%	13%
FTB-COD	15%	15%	15%
Other	0%	0%	0%

Revenue and Administrative Cost % by Program

Program	Revenue	Administrative Cost %
Court	\$1,372,653	17%
County	\$1,010,429	13%
FTB-COD	\$156,802	15%
Other	\$198,992	0%

Collections Activity

Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$679,973	1,182	(\$99,597)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$336,810	67	(\$42,336)
Skip Tracing	\$3,279	5	(\$5)
Private Debt Collectors	\$0	0	\$0
Lobby/Counter	\$1,366,300	3,409	(\$215,560)
FTB-IIC (Interagency Collection Program)	\$195,713	512	(\$881)
FTB-COD (Court-Ordered Debt Program)	\$156,802	3,448	(\$23,520)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$2,738,877	8,623	(\$381,899)

Cases Established/Referred

Program	Current	Prior	Total
Court	11,746	17,282	29,028
County	59	10,936	10,995
FTB-COD	83	979	1,062
Other		22,577	22,577
Total	11,888	51,774	63,662

Cases with Payments

Program	Current	Prior	Total
Court	1,565	2,893	4,458
County	59	141	200
FTB-COD	192	3,256	3,448
Other		517	517
Total	1,816	6,807	8,623

# **Tehama Court and County 2019–20 Summary**

**County Population: 65,129**

**Authorized Judges/Commissioners: 4/0.3**

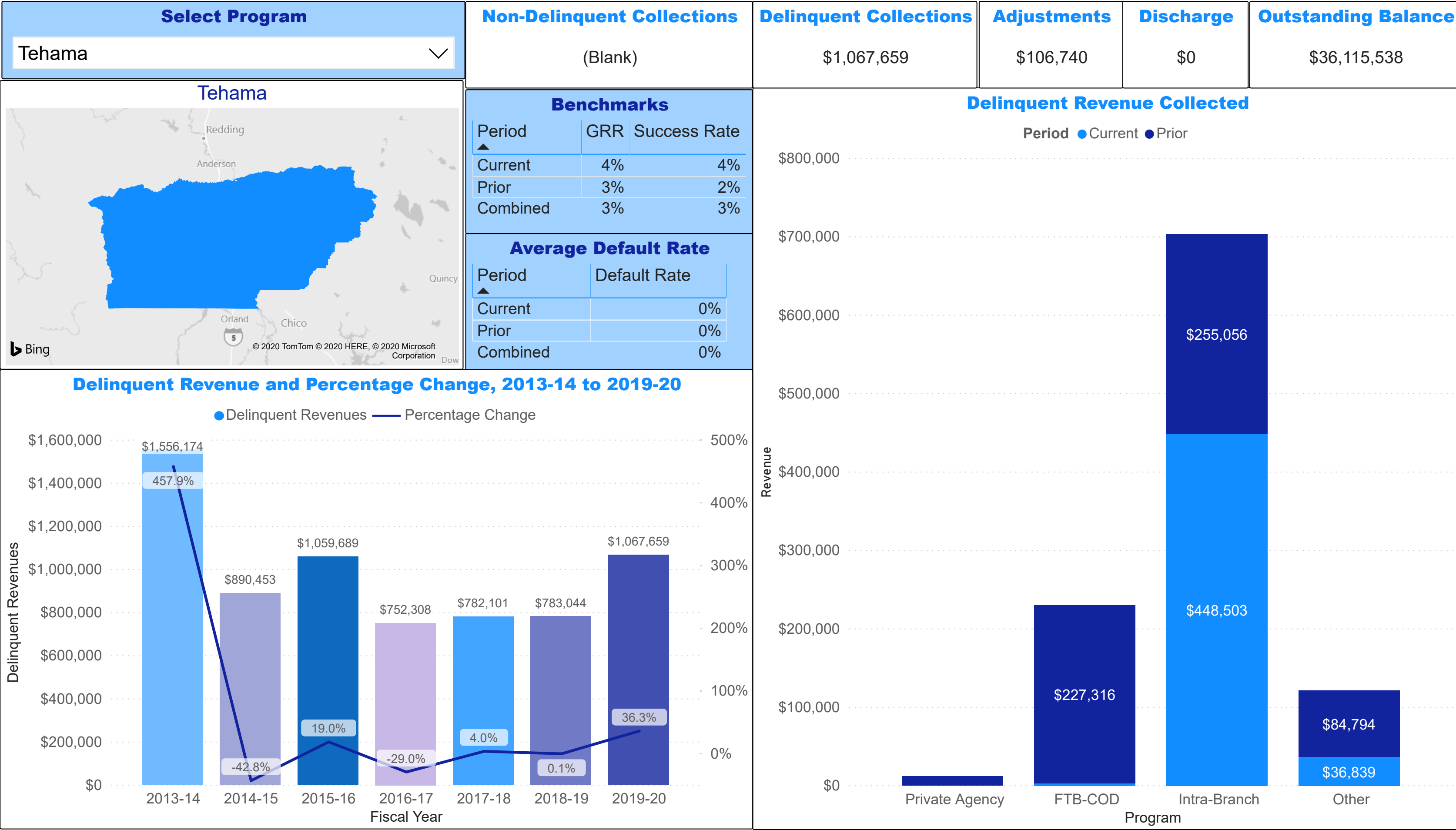
## **Program Overview**

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Tehama County and the County of Tehama. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 22 of the 25 recommended collections best practices. The following best practices are currently not being met: 2, 4, and 10 (see Attachment 3); and
- Engages 14 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

## **Performance**

According to the Tehama collections program, the increase in the Gross Recovery and Success Rate are attributed to a surge in the number of cases entered in the court's case management system (CMS). Due to CMS limitations the court was not able to provide detail information on adjustment types or percentage of debt defaulted on but does successfully capture available data.



Delinquent Revenue Collected

Period ● Current ● Prior



Program	Current	Prior
Private Agency	\$0	\$0
FTB-COD	\$0	\$227,316
Intra-Branch	\$448,503	\$255,056
Other	\$36,839	\$84,794

Delinquent Revenue and Percentage Change, 2013-14 to 2019-20

● Delinquent Revenues — Percentage Change



Fiscal Year	Delinquent Revenues	Percentage Change
2013-14	\$1,556,174	457.9%
2014-15	\$890,453	-42.8%
2015-16	\$1,059,689	19.0%
2016-17	\$752,308	-29.0%
2017-18	\$782,101	4.0%
2018-19	\$783,044	0.1%
2019-20	\$1,067,659	36.3%

Select Program

Tehama

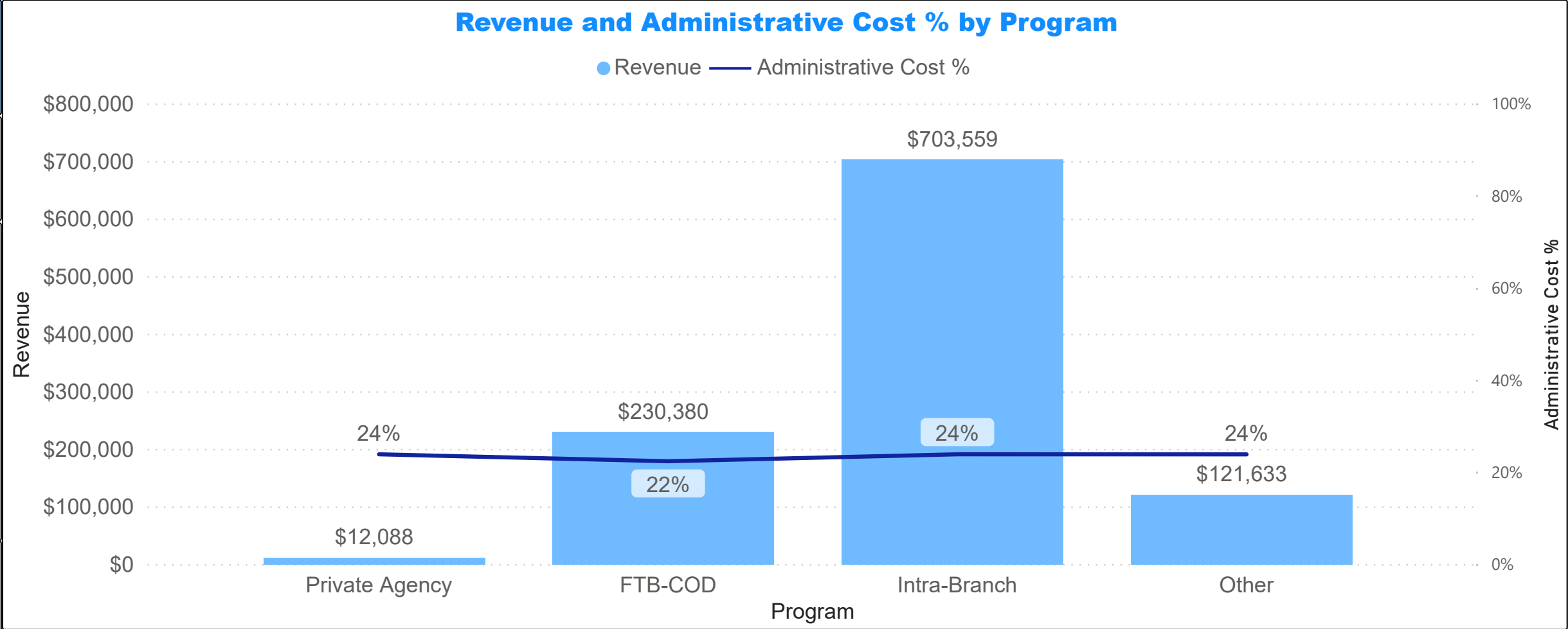
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Private Agency	\$414	\$11,674	\$12,087
FTB-COD	\$3,064	\$227,316	\$230,380
Intra-Branch	\$448,503	\$255,056	\$703,559
Other	\$36,839	\$84,794	\$121,632
Total	\$488,819	\$578,839	\$1,067,659

Administrative Cost of Collections			
Program	Current	Prior	Total
Private Agency	(\$99)	(\$2,802)	(\$2,901)
FTB-COD	(\$674)	(\$51,146)	(\$51,820)
Intra-Branch	(\$107,641)	(\$61,213)	(\$168,854)
Other	(\$8,841)	(\$20,332)	(\$29,173)
Total	(\$117,255)	(\$135,493)	(\$252,748)

Administrative Cost %			
Program	Current	Prior	Combined
Private Agency	24%	24%	24%
FTB-COD	22%	22%	22%
Intra-Branch	24%	24%	24%
Other	24%	24%	24%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	3,438	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$703,559	1,992	(\$168,854)
Skip Tracing	\$0	2,448	\$0
Private Debt Collectors	\$12,087	1,301	(\$2,901)
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$121,362	3,415	(\$29,174)
FTB-COD (Court-Ordered Debt Program)	\$230,380	443	(\$51,820)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$1,067,389	13,037	(\$252,749)

Cases Established/Referred			
Program	Current	Prior	Total
Private Agency	1,301	3,828	5,129
FTB-COD	443	3,127	3,570
Intra-Branch	3,268	12,727	15,995
Other	7,833	4,671	12,504
Total	12,845	24,353	37,198

Cases with Payments			
Program	Current	Prior	Total
Private Agency	1	25	26
FTB-COD	9	519	528
Intra-Branch	701	653	1,354
Other	67	238	305
Total	778	1,435	2,213

## **Trinity Court and County 2019–20 Summary**

**County Population: 13,548**

**Authorized Judges/Commissioners: 2/0.3**

### **Program Overview**

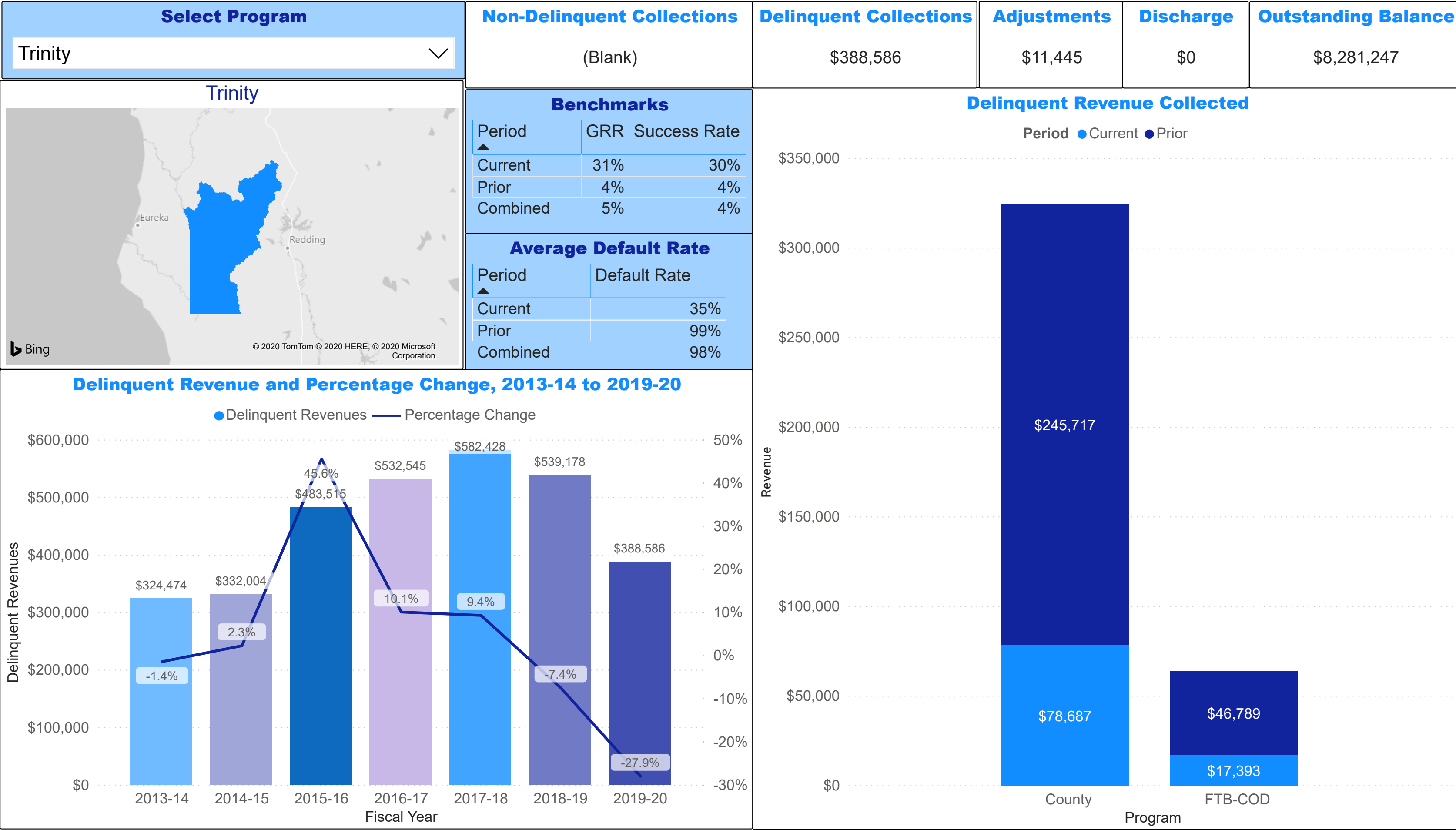
The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Trinity County and the County of Trinity. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 20 of the 25 recommended collections best practices. The following best practices are currently not being met: 2, 4, 14, 23, and 25 (see Attachment 3); and
- Engages 11 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Trinity collections program, the courts have resumed responsibility for the collection of delinquent and forthwith (nondelinquent) cases. The county has ceased all delinquent collections activities and no longer has experienced collections staff. The county is unable to pull reports distinguishing between certain types of debt collected and is therefore reporting grand totals for cases and receipts. The county is reporting the number of payments, not the number of cases, due to systems limitations.

The court has not set up the reporting in their new case management system to extract collections information for forthwith accounts, but is working with the system's developers and technicians to configure these reports for next year's reporting.



Select Program

Trinity

▼

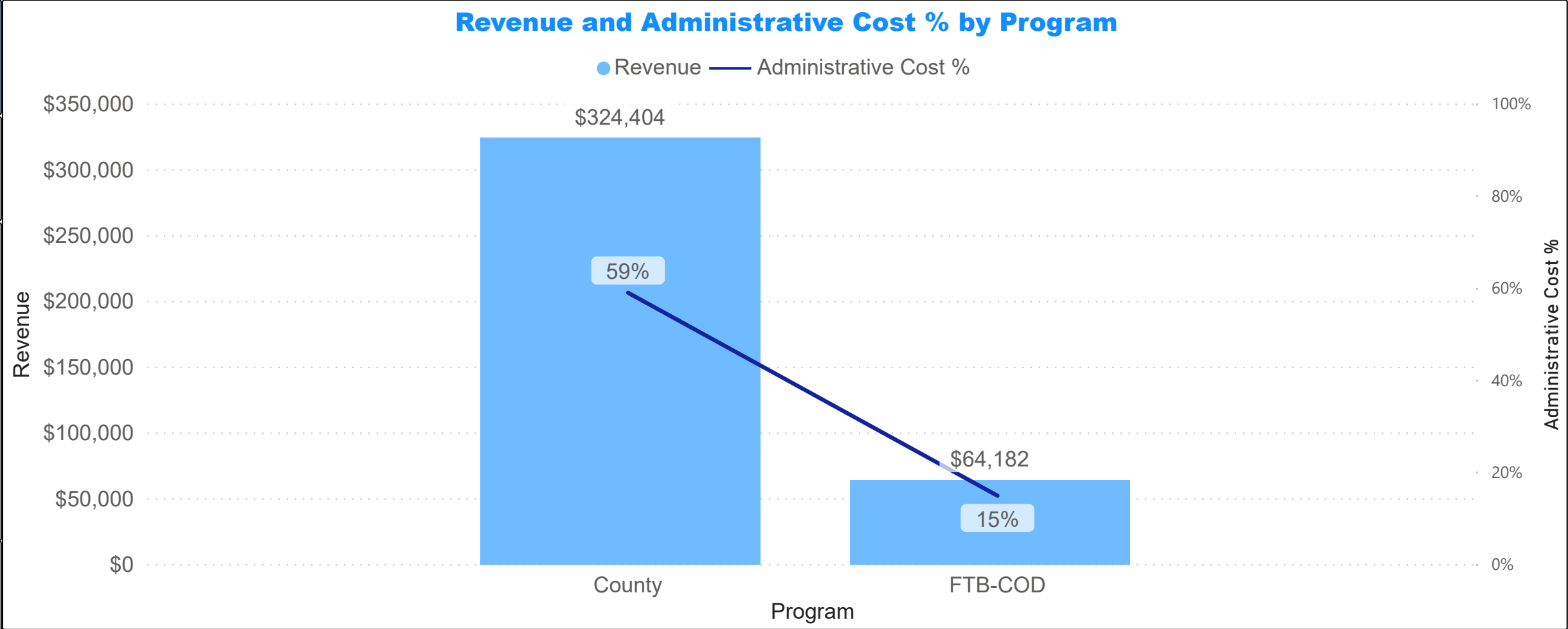
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
County	\$78,687	\$245,717	\$324,404
FTB-COD	\$17,393	\$46,789	\$64,182
Total	\$96,080	\$292,506	\$388,586

Administrative Cost of Collections			
Program▲	Current	Prior	Total
County	(\$38,334)	(\$153,337)	(\$191,671)
FTB-COD	(\$2,609)	(\$7,018)	(\$9,627)
Total	(\$40,943)	(\$160,355)	(\$201,298)

Administrative Cost %			
Program▲	Current	Prior	Combined
County	49%	62%	59%
FTB-COD	15%	15%	15%



Collections Activity			
Category▼	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	0	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$0	0	\$0
Lobby/Counter	\$0	0	\$0
FTB-IIC (Interagency Collection Program)	\$0	0	\$0
FTB-COD (Court-Ordered Debt Program)	\$64,182	0	(\$9,627)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$64,182	0	(\$9,627)

Cases Established/Referred			
Program▲	Current	Prior	Total
County	260	2,089	2,349
FTB-COD	13	35	48
Total	273	2,124	2,397

Cases with Payments			
Program	Current	Prior	Total
County	139	1,913	2,052
FTB-COD	314	843	1,157
Total	453	2,756	3,209

## **Tulare Court and County 2019–20 Summary**

**County Population: 479,977**

**Authorized Judges/Commissioners: 21/3.0**

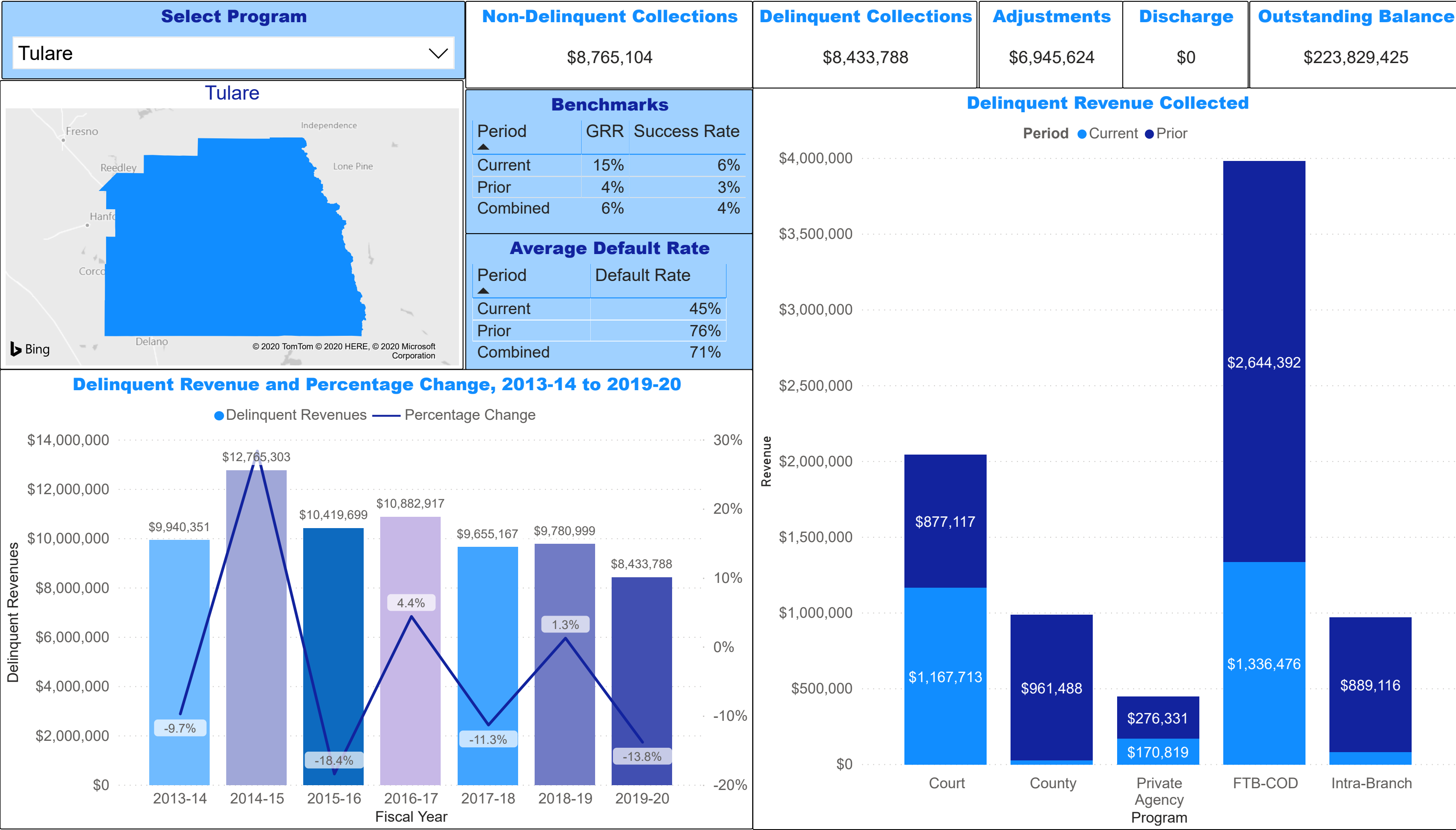
### **Program Overview**

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Tulare County and the County of Tulare. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets all 25 of the recommended collections best practices (see Attachment 3); and
- Engages 13 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Tulare collections program, the court's revenue was negatively impacted due to the COVID-19 pandemic. The court referred defendants to the online ability to pay tool and many adjustments to case balances were made. The county continues to analyze and evaluate collection efforts of each collector. While not able to achieve all planned program changes due to vacancies and a county hiring freeze, the program has been able to give the collectors some extra time on phone calls to strive to meet collections goals. Also, the program continues to refer delinquent accounts to the Franchise Tax Board Court-Ordered Debt collections program. The county also participates annually in the Franchise Tax Board's Interagency Intercept Collections (FTB-IIC) program. FTB-IIC revenues had increased until statewide collection efforts were suspended due to COVID-19.



Select Program

Tulare

▼

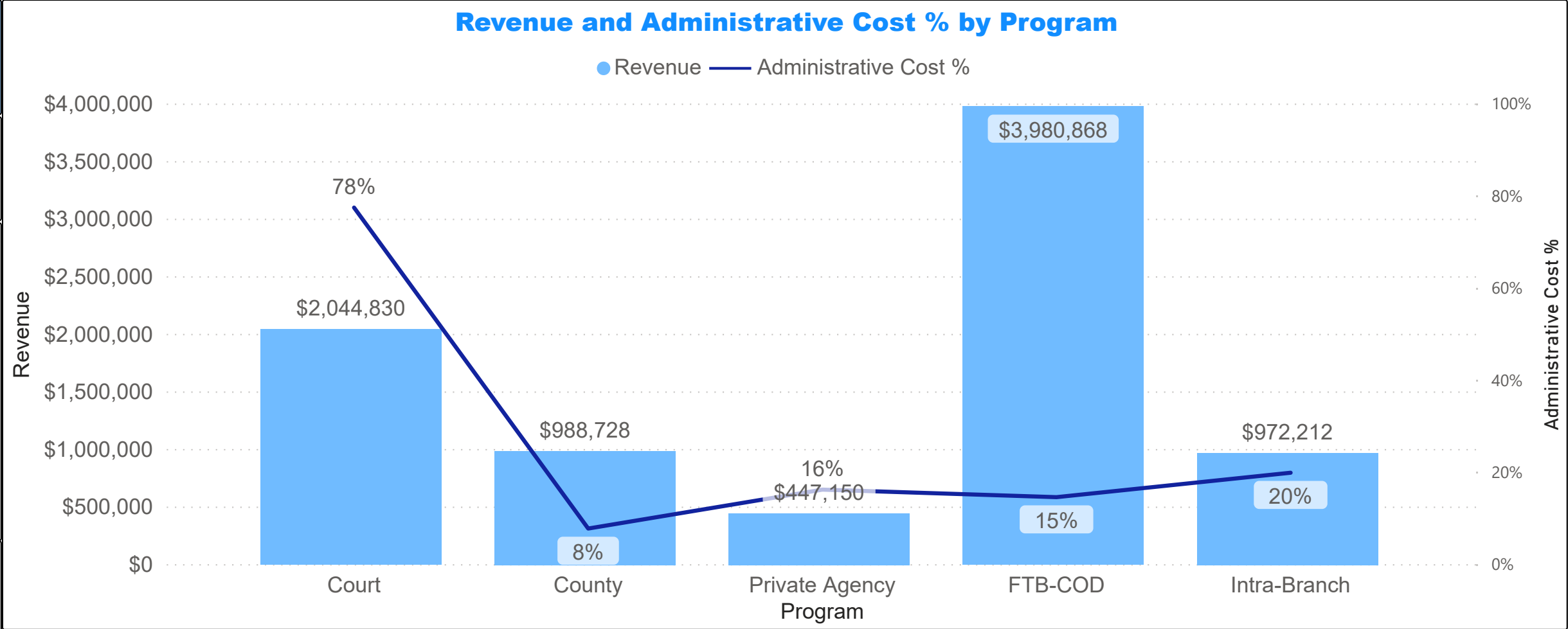
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$1,167,713	\$877,117	\$2,044,830
County	\$27,240	\$961,488	\$988,728
Private Agency	\$170,819	\$276,331	\$447,150
FTB-COD	\$1,336,476	\$2,644,392	\$3,980,868
Intra-Branch	\$83,096	\$889,116	\$972,212
Total	\$2,785,344	\$5,648,444	\$8,433,788

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$697,264)	(\$888,877)	(\$1,586,141)
County	(\$3,897)	(\$74,041)	(\$77,938)
Private Agency	(\$15,848)	(\$57,175)	(\$73,023)
FTB-COD	(\$200,471)	(\$384,578)	(\$585,049)
Intra-Branch	(\$16,619)	(\$177,823)	(\$194,442)
Total	(\$934,099)	(\$1,582,494)	(\$2,516,593)

Administrative Cost %			
Program	Current	Prior	Combined
Court	60%	101%	78%
County	14%	8%	8%
Private Agency	9%	21%	16%
FTB-COD	15%	15%	15%
Intra-Branch	20%	20%	20%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$1,000,047	6,518	(\$481,669)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$1,688,058	10,626	(\$831,013)
Skip Tracing	\$170,465	1,105	(\$93,686)
Private Debt Collectors	\$447,150	1,748	(\$73,023)
Lobby/Counter	\$584,892	5,433	(\$435,957)
FTB-IIC (Interagency Collection Program)	\$532,836	757	\$0
FTB-COD (Court-Ordered Debt Program)	\$3,980,868	83,114	(\$585,049)
Driver's License Hold/Suspension	\$29,472	191	(\$16,196)
Total	\$8,433,788	109,492	(\$2,516,593)

Cases Established/Referred			
Program	Current	Prior	Total
Court	4,715	4,461	9,176
County	277	53,589	53,866
Private Agency	5,788	81,963	87,751
FTB-COD	7,941	15,702	23,643
Intra-Branch	41,951	78,560	120,511
Total	60,672	234,275	294,947

Cases with Payments			
Program	Current	Prior	Total
Court	8,224	10,484	18,708
County	277	2,286	2,563
Private Agency	429	1,319	1,748
FTB-COD	28,395	54,719	83,114
Intra-Branch	366	2,993	3,359
Total	37,691	71,801	109,492

## **Tuolumne Court and County 2019–20 Summary**

**County Population: 54,917**

**Authorized Judges/Commissioners: 4/0.8**

### **Program Overview**

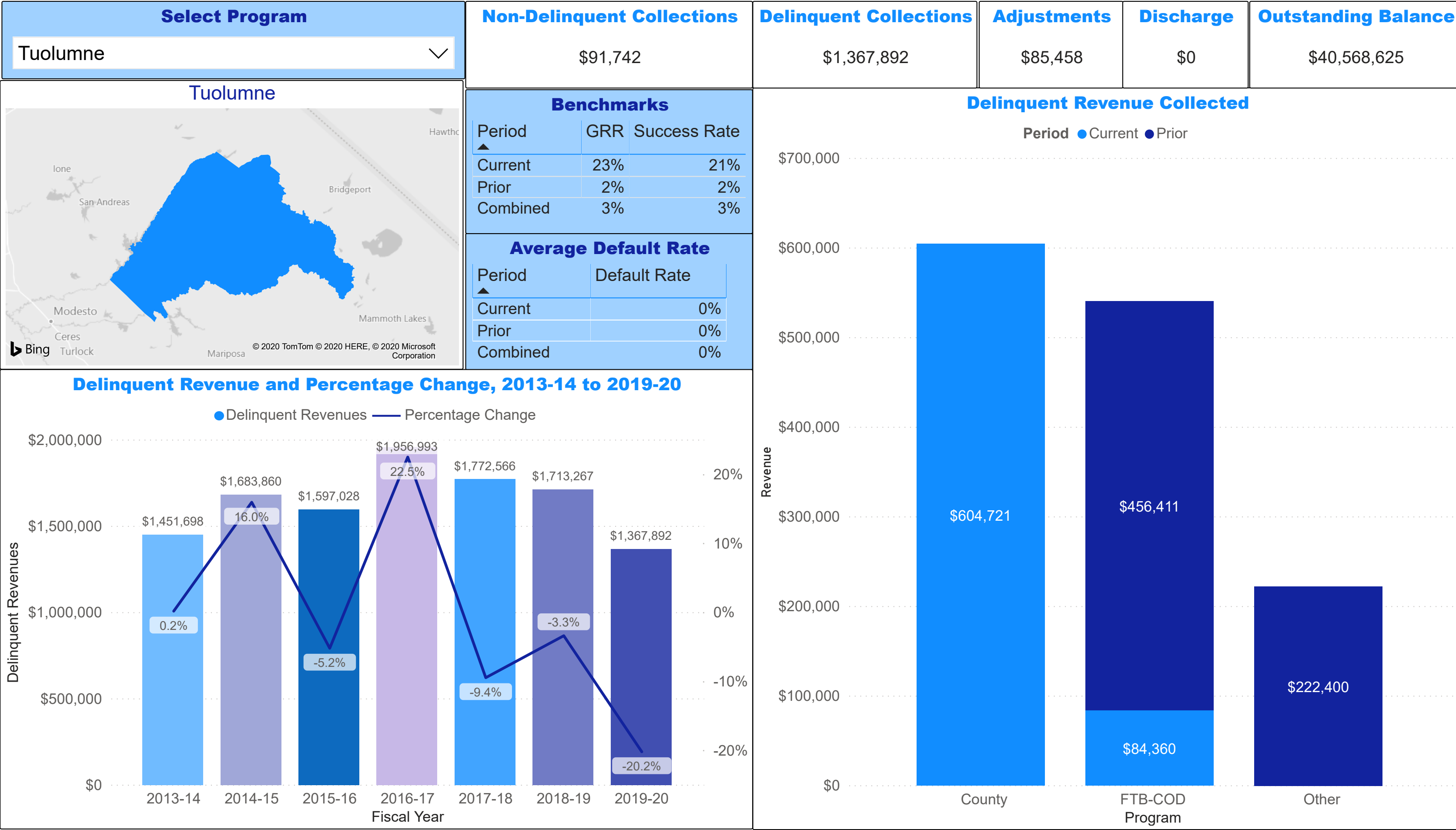
The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Tuolumne County and the County of Tuolumne. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 23 of the 25 recommended collections best practices. The following best practices are currently not being met: 4 and 14 (see Attachment 3); and
- Engages 14 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Tuolumne collections program, it is unable to separate cases by current and prior period due to software limitations which impacts the Gross Recovery Rate and Success Rate calculations. Due to current budget constraints, the cost of the upgrade is not a feasible expense. Currently, all data from the court system is entered manually into the county collections system, which is both a costly and time consuming process that negatively impacts collections. With an expected completion at the end of July, the court is in the process of updating software which will allow the import of data directly into county systems, greatly increasing the time spent actively collecting on accounts. The court has not met with the Board of Supervisors to discharge accounts, but plans to do so in the near future.

The county has been working closely with the collections software company to find more accurate ways of tracking and reporting data. However, the current software does not allow for increased specificity. As described in last year's report, the program is unable to track the number of phone calls made or notices mailed, and can neither tie those actions to revenue nor separate the data between current and prior period cases. The system is also unable to correctly track time spent on court-ordered debt collections if a debtor owes both court-ordered and non court-ordered debt.



Select Program

Tuolumne

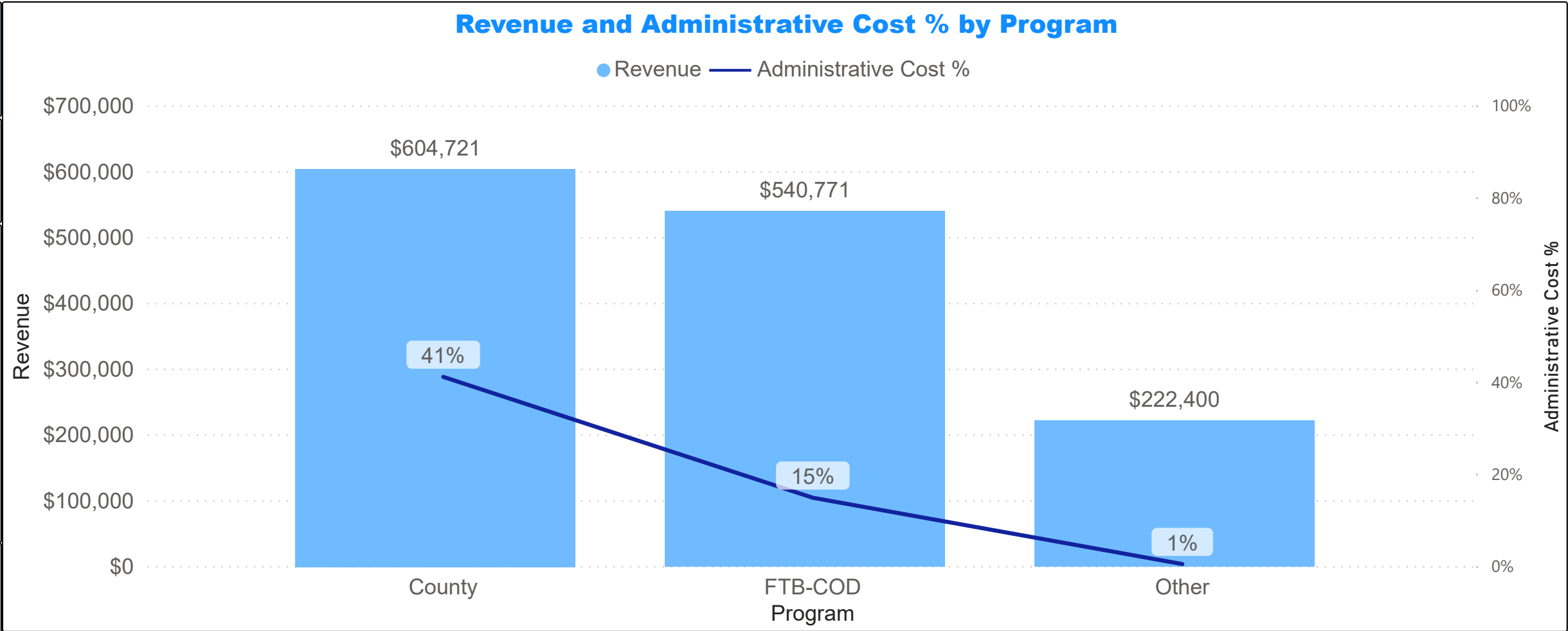
No. of Individuals (Item 6b)

0

Delinquent Revenue Collected			
Program	Current	Prior	Total
County	\$604,721	\$0	\$604,721
FTB-COD	\$84,360	\$456,411	\$540,771
Other	\$0	\$222,400	\$222,400
Total	\$689,081	\$678,811	\$1,367,892

Administrative Cost of Collections			
Program	Current	Prior	Total
County	(\$249,363)	\$0	(\$249,363)
FTB-COD	(\$12,654)	(\$68,462)	(\$81,116)
Other	\$0	(\$1,337)	(\$1,337)
Total	(\$262,017)	(\$69,799)	(\$331,816)

Administrative Cost %			
Program	Current	Prior	Combined
County	41%	0%	41%
FTB-COD	15%	15%	15%
Other	0%	1%	1%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	0	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	(\$837)
Private Debt Collectors	\$0	0	\$0
Lobby/Counter	\$0	0	(\$3,154)
FTB-IIC (Interagency Collection Program)	\$218,120	688	(\$1,337)
FTB-COD (Court-Ordered Debt Program)	\$540,771	13,338	(\$81,116)
Driver's License Hold/Suspension	\$0	0	\$0
Total	\$758,891	14,026	(\$86,444)

Cases Established/Referred			
Program	Current	Prior	Total
County	2,570	28,434	31,004
FTB-COD	517	2,800	3,317
Other		8,209	8,209
Total	3,087	39,443	42,530

Cases with Payments			
Program	Current	Prior	Total
County	455		455
FTB-COD	2,081	11,257	13,338
Other		688	688
Total	2,536	11,945	14,481

## **Ventura Court and County 2019–20 Summary**

**County Population: 842,886**

**Authorized Judges/Commissioners: 30/4.0**

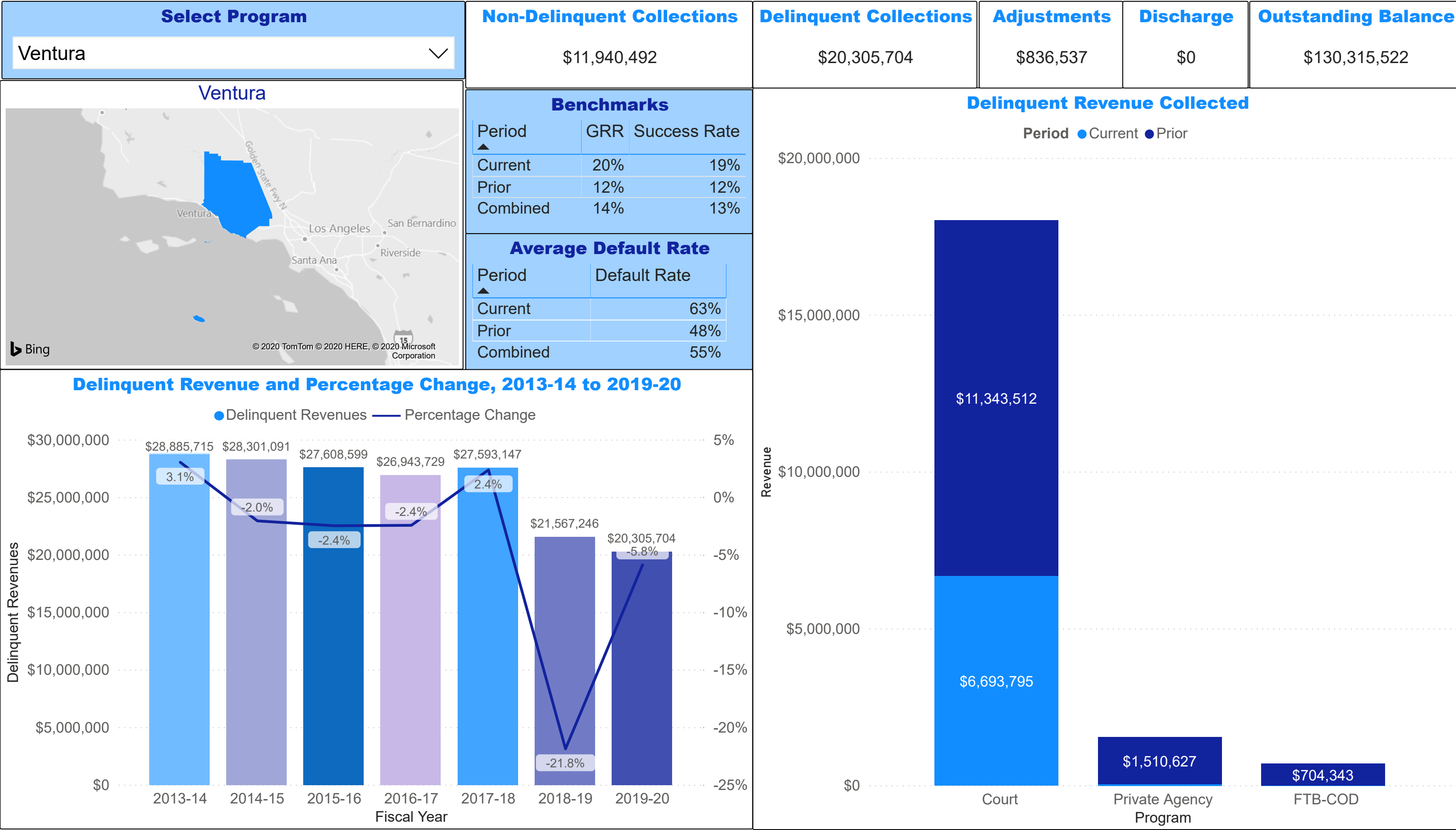
### **Program Overview**

The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Ventura County and the County of Ventura. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 24 of the 25 recommended collections best practices. The following best practice is currently not being met: 2 (see Attachment 3); and
- Engages 14 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Ventura collections program, the Gross Recovery Rate and Success Rate were significantly lower this reporting period due to the COVID-19 pandemic. The mandated court closure, which began on March 16, reduced revenue collected. During the court closure, the program was unable to actively collect using all available resources, including outbound calling and blast telephone messaging. Per the Franchise Tax Board Court-Ordered Debt calculation worksheet, the information on defaults based on unpaid installment agreements are unavailable.



Delinquent Revenue Collected

Period ● Current ● Prior



Category	Current	Prior
Court	\$6,693,795	\$11,343,512
Private Agency Program	\$0	\$1,510,627
FTB-COD	\$0	\$704,343

Delinquent Revenue and Percentage Change, 2013-14 to 2019-20

● Delinquent Revenues — Percentage Change



Fiscal Year	Delinquent Revenues	Percentage Change
2013-14	\$28,885,715	3.1%
2014-15	\$28,301,091	-2.0%
2015-16	\$27,608,599	-2.4%
2016-17	\$26,943,729	-2.4%
2017-18	\$27,593,147	2.4%
2018-19	\$21,567,246	-21.8%
2019-20	\$20,305,704	-5.8%

Select Program

Ventura

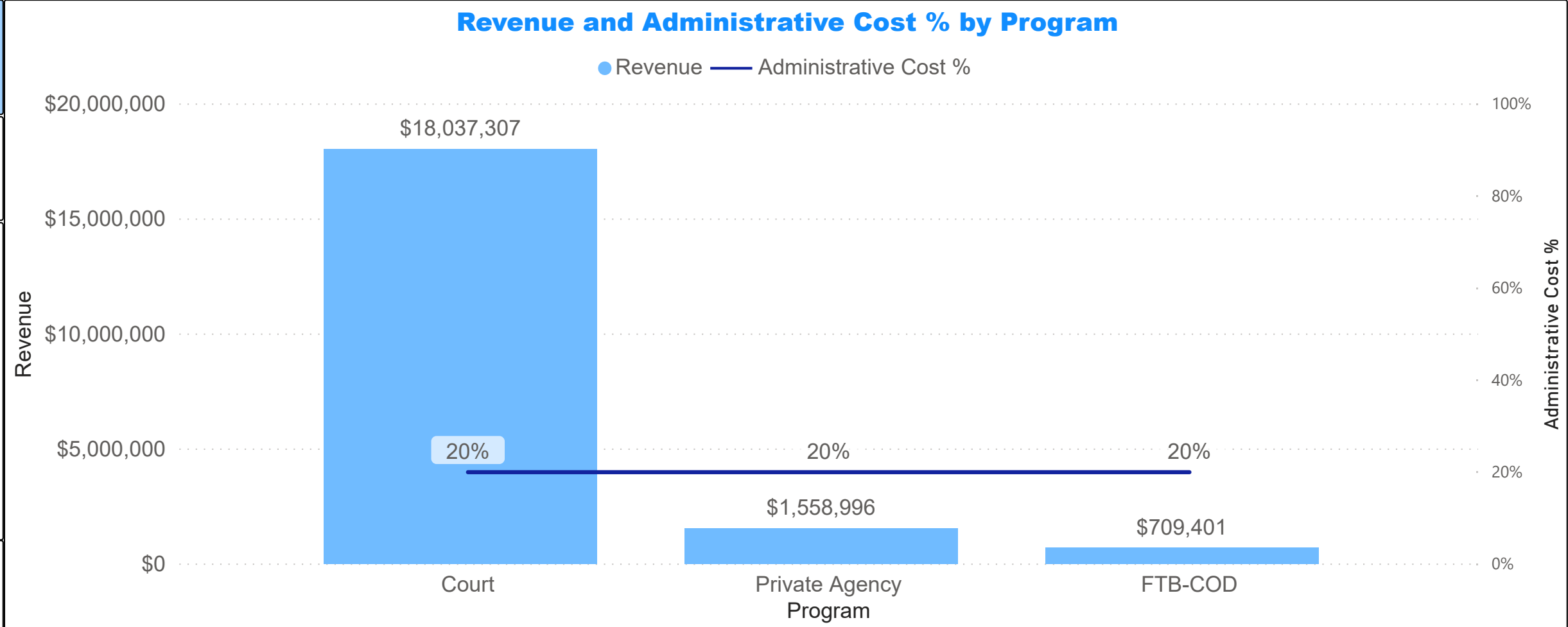
No. of Individuals (Item 6b)

41,889

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$6,693,795	\$11,343,512	\$18,037,307
Private Agency	\$48,369	\$1,510,627	\$1,558,996
FTB-COD	\$5,058	\$704,343	\$709,401
Total	\$6,747,222	\$13,558,482	\$20,305,704

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$1,338,759)	(\$2,268,702)	(\$3,607,461)
Private Agency	(\$9,674)	(\$302,125)	(\$311,799)
FTB-COD	(\$1,012)	(\$140,869)	(\$141,881)
Total	(\$1,349,445)	(\$2,711,696)	(\$4,061,141)

Administrative Cost %			
Program	Current	Prior	Combined
Court	20%	20%	20%
Private Agency	20%	20%	20%
FTB-COD	20%	20%	20%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$180,596	662	(\$36,119)
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$10,158,764	37,215	(\$2,031,753)
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$1,558,996	1,806	(\$311,799)
Lobby/Counter	\$31,862	116	(\$6,372)
FTB-IIC (Interagency Collection Program)	\$6,997,669	25,635	(\$1,399,534)
FTB-COD (Court-Ordered Debt Program)	\$709,401	3,830	(\$141,881)
Driver's License Hold/Suspension	\$668,415	2,449	(\$133,683)
Total	\$20,305,704	71,713	(\$4,061,142)

Cases Established/Referred			
Program	Current	Prior	Total
Court	53,946	219,740	273,686
Private Agency	9,274	112,695	121,969
FTB-COD	4,661	18,873	23,534
Total	67,881	351,308	419,189

Cases with Payments			
Program	Current	Prior	Total
Court	24,997	41,080	66,077
Private Agency	70	1,736	1,806
FTB-COD	34	3,796	3,830
Total	25,101	46,612	71,713

## **Yolo Court and County 2019–20 Summary**

**County Population: 221,705**

**Authorized Judges/Commissioners: 11/1.4**

### **Program Overview**

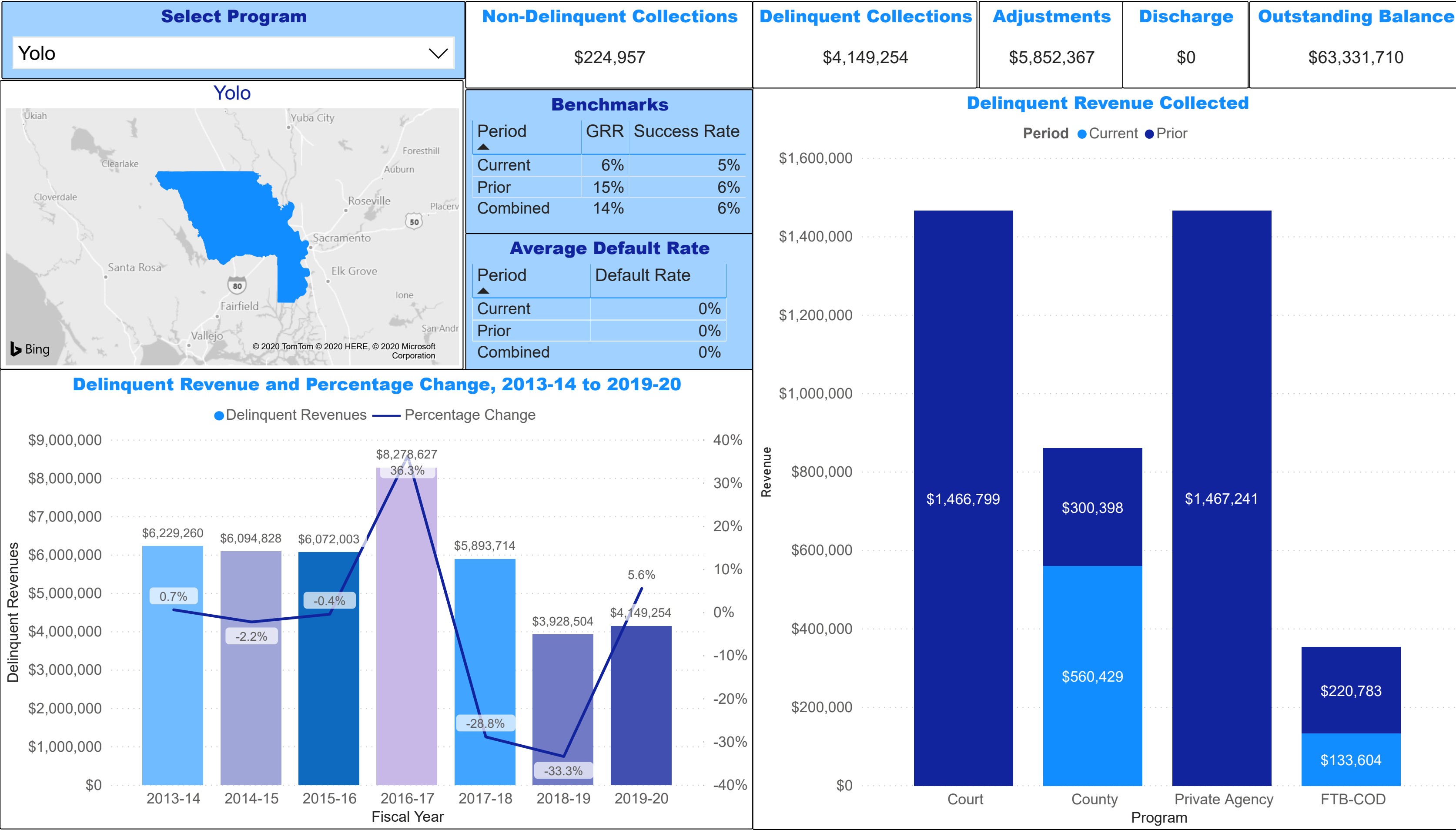
The collection of delinquent court-ordered debt is a cooperative effort between the Superior Court of Yolo County and the County of Yolo. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

- Meets 23 of the 25 recommended collections best practices. The following best practices are currently not being met: 2 and 4 (see Attachment 3); and
- Engages 12 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### **Performance**

According to the Yolo collections program, the case management system (CMS) is not able to report the separate collections categories of current versus prior period inventory. As such, the payments and adjustments on all delinquent debt, whether the case was newly established or from prior period inventory, are reported in the prior period inventory section.

The data provided differs from the instructions in the following manner: (1) the CMS is not designed to separately report the payments collected by the court for the categories of telephone contact, written notice, lobby/counter. As such, all payments received as a result of these collection activities are reported with the lobby/counter category; (2) the CMS is not designed to separately report the payments collected by the private agency for the categories of skip tracing or wage/bank garnishments and liens. As such, all payments received as a result of these collection activities are reported within the private agency category.



Select Program

Yolo

▼

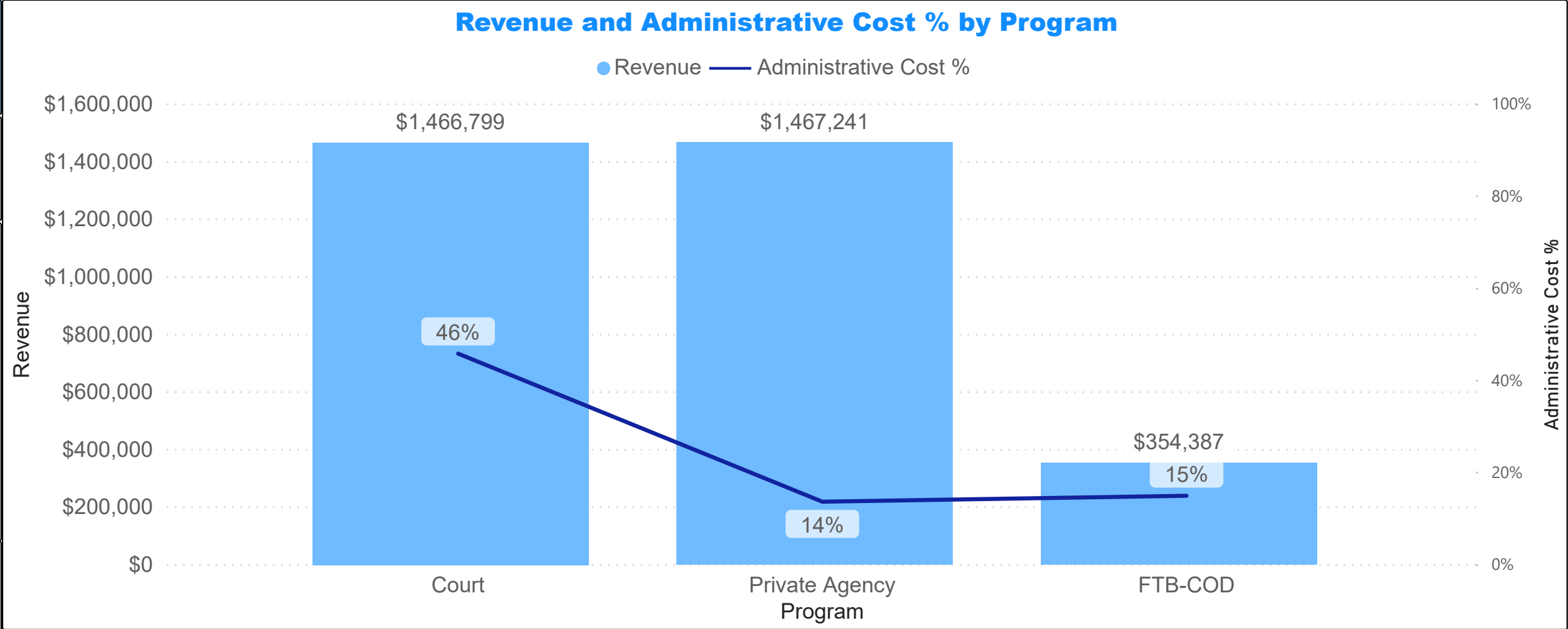
No. of Individuals (Item 6b)

32,808

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$0	\$1,466,799	\$1,466,799
County	\$560,429	\$300,398	\$860,827
Private Agency	\$0	\$1,467,241	\$1,467,241
FTB-COD	\$133,604	\$220,783	\$354,387
Total	\$694,033	\$3,455,221	\$4,149,254

Administrative Cost of Collections			
Program▲	Current	Prior	Total
Court	\$0	(\$672,693)	(\$672,693)
Private Agency	\$0	(\$201,176)	(\$201,176)
FTB-COD	(\$20,041)	(\$33,117)	(\$53,158)
Total	(\$20,041)	(\$906,986)	(\$927,027)

Administrative Cost %			
Program▲	Current	Prior	Combined
Court	0%	46%	46%
Private Agency	0%	14%	14%
FTB-COD	15%	15%	15%



Collections Activity			
Category▼	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$860,827	8,775	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$0	0	\$0
Skip Tracing	\$0	0	\$0
Private Debt Collectors	\$1,467,241	4,510	(\$201,176)
Lobby/Counter	\$514,362	32,808	(\$668,170)
FTB-IIC (Interagency Collection Program)	\$946,743	1,813	(\$4,523)
FTB-COD (Court-Ordered Debt Program)	\$354,387	5,520	(\$53,158)
Driver's License Hold/Suspension	\$5,694	854	\$0
Total	\$4,149,254	54,280	(\$927,027)

Cases Established/Referred			
Program▲	Current	Prior	Total
Court		78,407	78,407
County	4,677	4,098	8,775
Private Agency	4,510		4,510
FTB-COD	2,081	3,439	5,520
Total	11,268	85,944	97,212

Cases with Payments			
Program	Current	Prior	Total
County	1,707	982	2,689
FTB-COD	3,375	5,576	8,951
Total	5,082	6,558	11,640

## Yuba Court and County 2019–20 Summary

**County Population: 78,887**

**Authorized Judges/Commissioners: 5/0.3**

### 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. The court and county have a written memorandum of understanding (MOU) for their collections program. The program includes the following activities as reported in the *Collections Reporting Template*:

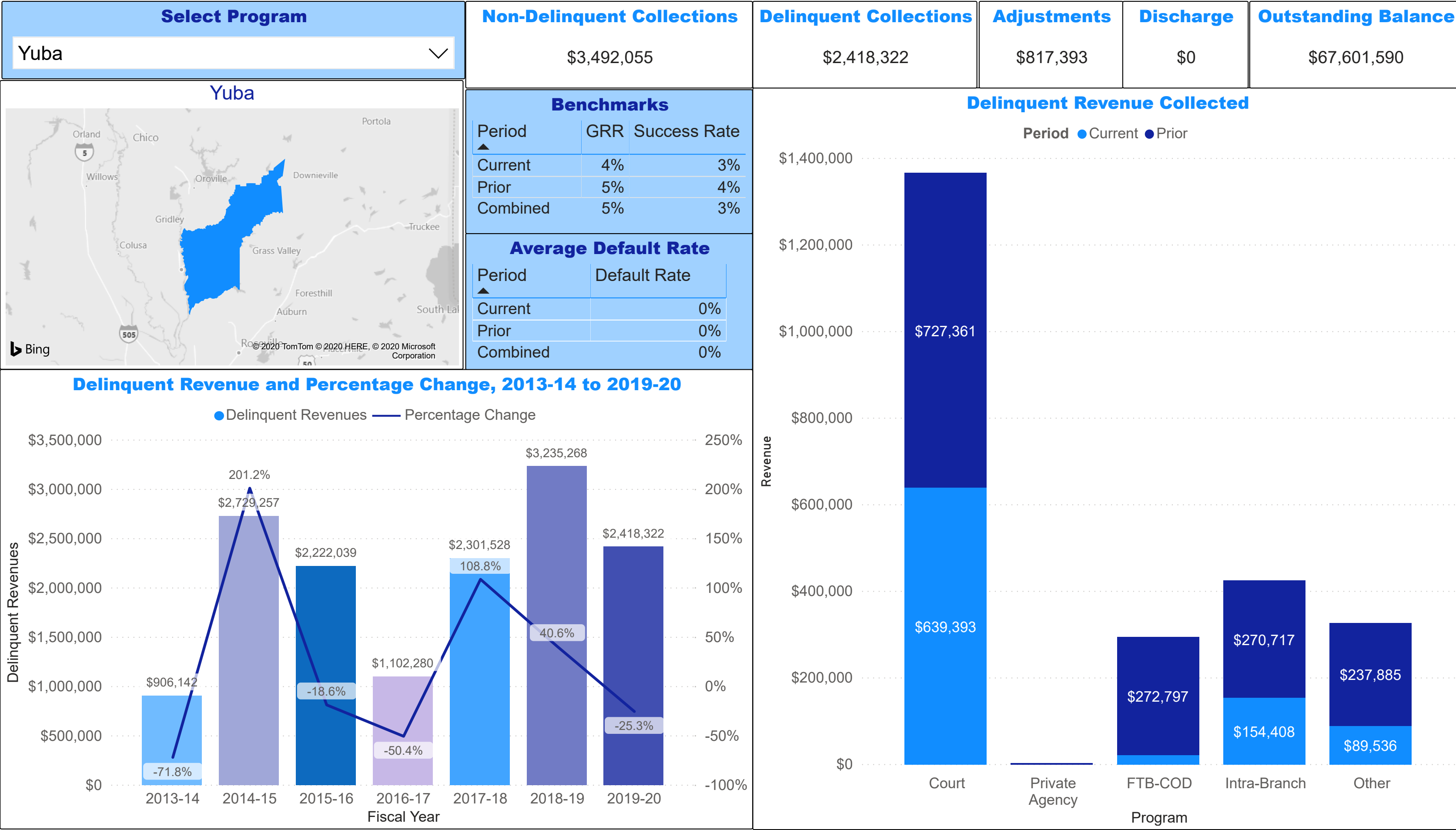
- Meets 22 of the 25 recommended collections best practices. The following best practices are currently not being met: 4, 10, and 22 (see Attachment 3); and
- Engages in 12 of the 16 collection activity components pursuant to [Penal Code section 1463.007](#).

### Performance

According to the Yuba collections program, the Gross Recovery Rate and Success Rate Rates changed this year due to the increased number of cases entered into the case management system (CMS.) Although an attempt to provide the most accurate information was made the program believes that the percentage rates may be understated due to CMS limitations.

The program's CMS is not able to obtain all collections information needed to complete the report. The program contracted with a vendor to update the CMS, but due to issues on the vendor's part as well reduced work hours due to the COVID-19 pandemic, the update was not launched. The IT department continues to work with the vendor to implement the upgraded CMS, but the current CMS limits the tracking of requested information which results in blank cells on the report. Payment plan information cannot be tracked making it impossible to complete the report; some cells are blank because there was no revenue collected and therefore no costs recovered. Any other blank cells are due to CMS limitations where accurate information is unable to be collected. The upgrades are expected to help with accuracy of reporting in the future.

The program started to create a discharge from accountability process to start implementing the practice at the beginning of the year. However, with reduced work hours due to COVID-19 was unable to complete the process at this time. The program is satisfied with intra-branch services provided by the Shasta Superior Court.



Select Program

Yuba

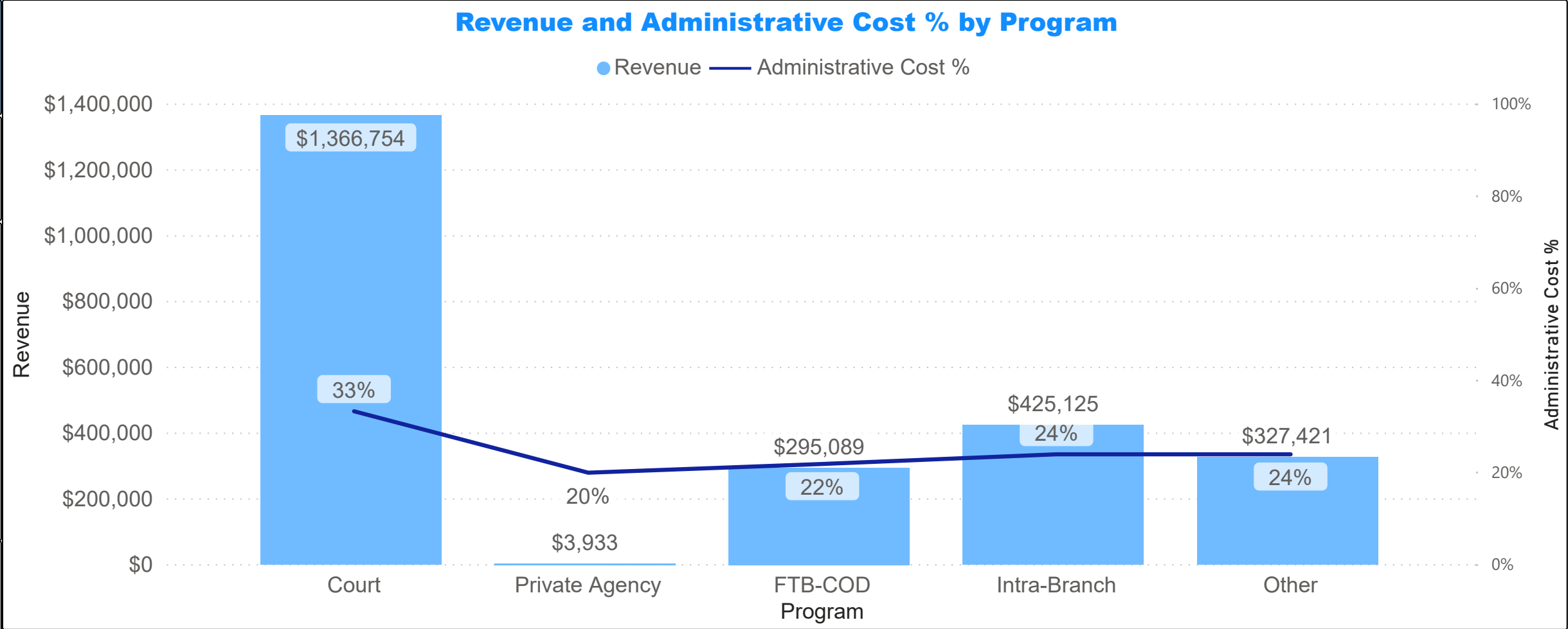
No. of Individuals (Item 6b)

5,383

Delinquent Revenue Collected			
Program	Current	Prior	Total
Court	\$639,393	\$727,361	\$1,366,754
Private Agency	\$0	\$3,933	\$3,933
FTB-COD	\$22,292	\$272,797	\$295,089
Intra-Branch	\$154,408	\$270,717	\$425,125
Other	\$89,536	\$237,885	\$327,421
Total	\$905,629	\$1,512,693	\$2,418,322

Administrative Cost of Collections			
Program	Current	Prior	Total
Court	(\$201,034)	(\$254,710)	(\$455,744)
Private Agency	\$0	(\$787)	(\$787)
FTB-COD	(\$4,613)	(\$60,015)	(\$64,628)
Intra-Branch	(\$37,058)	(\$64,972)	(\$102,030)
Other	(\$21,489)	(\$57,093)	(\$78,582)
Total	(\$264,194)	(\$437,577)	(\$701,771)

Administrative Cost %			
Program	Current	Prior	Combined
Court	31%	35%	33%
Private Agency	0%	20%	20%
FTB-COD	21%	22%	22%
Intra-Branch	24%	24%	24%
Other	24%	24%	24%



Collections Activity			
Category	Revenue Collected	Number of Cases	Administrative Cost
Written Notice(s)	\$0	17,076	\$0
Wage/Bank Garnishments and Liens	\$0	0	\$0
Telephone Calls	\$425,124	4,487	(\$102,030)
Skip Tracing	\$0	10,517	\$0
Private Debt Collectors	\$3,933	7,291	(\$787)
Lobby/Counter	\$0	6,631	\$0
FTB-IIC (Interagency Collection Program)	\$333,890	7,312	(\$78,581)
FTB-COD (Court-Ordered Debt Program)	\$295,089	2,172	(\$64,628)
Driver's License Hold/Suspension	\$0	1,363	\$0
Total	\$1,058,036	56,849	(\$246,026)

Cases Established/Referred			
Program	Current	Prior	Total
Private Agency	1,202	6,702	7,904
FTB-COD	2,172	9,116	11,288
Intra-Branch	6,639	15,712	22,351
Other	15,921	6,768	22,689
Total	25,934	38,298	64,232

Cases with Payments			
Program	Current	Prior	Total
Court	2,097	2,242	4,339
Private Agency	19	19	19
FTB-COD	60	637	697
Intra-Branch	358	773	1,131
Other	160	609	769
Total	2,675	4,280	6,955

## **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 2020 report, the reporting period is July 1, 2019–June 30, 2020. 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.
- 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.

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 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 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 26, of the Annual Financial Report. The totals in Item 5, Rows 11 and 14 are copied from the totals in Column Z, Rows 23 and 22 of the Annual Financial Report, respectively. You do not need to enter them again here.

**Item 6:** For 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 26, of the Annual Financial Report.  
The totals in Item 7, Rows 11 and 14 are copied from the totals in Column AA, Rows 23 and 22 of the Annual Financial Report, respectively. You do not need to enter them again here.

**Additional Information:** Subdivision (a)(3) of Government Code section 68514 requires that the annual report include the total amount of fines and fees dismissed, discharged, or satisfied by means other than payment. Given the increased attention that is focused on individuals' ability to satisfy court-ordered debt through means other than payment, we are requesting additional detail about adjustments being made to delinquent court-ordered debt. These questions are optional, but the information provided will help shape more informed decisions about these issues.

Line 23: Enter the total value of delinquent court-ordered debt imposed upon defendants, or scheduled to be imposed, prior to any adjustments.

Line 24: Enter the number and value of cases where the defendants' bail or fine was reduced or waived as a result of an ability to pay determination. This includes determinations made through use of the online application, where appropriate.

Line 25: Enter the number and value of cases where the defendant satisfied their bail or fine through custody credits. Include the total value of the reduction, not just the base fine.

Line 26: Enter the number and value of cases where the defendant satisfied their bail or fine through community service hours.

Line 27: Enter the number and value of cases where court-ordered debt was satisfied through dismissal of charges.

**Wondering how to report data on CRT?  
See an Example of the Process on page 15**

## **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.

It is expected that if a best practice on this report matches a collection program or activity on either Worksheet 1 or Worksheet 4 which shows activity, it will 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.

**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.*

## 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.

- 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 4–8, 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 9, enter amounts that cannot be broken out or attributed to a single collection program. These amounts may include revenue collected by the Franchise Tax Board’s Interagency Intercept Collection (FTB-IIC) program or 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 9 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.

**TIP:** 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.*

### **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 9, 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:** 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 9, 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.

### **Column F: Cost of Collections**

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

### **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 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 reporting period.

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.

**TIP:** 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.

**TIP:** 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)

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

In response to the reporting requirement under Gov. Code § 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 Gov. Code § 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.

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 11 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 12–16, similar to rows 4-8 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.

**NOTE:** Programs which have contracted with another court or county to handle collections should report all collections activity on Row 16, for Intra-Branch Program.

- In row 17, enter amounts that cannot be broken out or attributed to a single collection program. These amounts would include revenue collected by the FTB-IIC program or 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 FTB Court-Ordered Debt. 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 Court-Ordered Debt. 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 Court-Ordered Debt. 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 Court-Ordered Debt. These modified amounts are entered into Col. N.*

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

In row 11, include the number of cases associated with non-delinquent collections reported in Col. P. In rows 12–16, 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.

**Column P: Gross Revenue Collected During the Period**

As noted above, in row 11, include non-delinquent traffic bail forfeitures, forthwith payments, accounts receivable, and current payment plans. In rows 12–16, enter the total amount of delinquent revenue collected during the current reporting period by each collection program from previously-established cases.

**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.

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 13.

**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.

**TIP:** 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)

**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 21 is \$10,000,000; and
- The gross revenue collected in Col. Z, row 21 is \$2,000,000; and
- The value of adjustments in Col. AB, row 21 is \$250,000, and
- The value of discharged debt in Col. AC, row 21 is \$250,000;
- Then the ending balance reported in Col. AF, row 21 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 Metrics for Fines, Fees, Forfeitures, Penalties, and Assessments****Columns AI, AJ, and AK: Metrics**

These are self-populating calculated fields and no entry is required. The numbers provide a quantitative explanation of the current, prior periods, and aggregate performance for the collection of delinquent court-ordered debt.

**Victim Restitution and Other Justice-Related Reimbursements**

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

In rows 29–35, enter transactions that occurred during the reporting period including restitution owed to a victim by court order under Penal Code section 1202.4(f) restitution and other justice-related fees not reported in rows 3–9 and 11–17.

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

The Beginning Balance should include the number of cases of all delinquent outstanding debt (case inventory) that were reported in Column AV on the previous year's report. In addition to victim restitution, debt balance may include other criminal justice-related fees not reported in rows 3-9 and 11-17.

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

The Beginning Balance should include the value of cases of all delinquent outstanding debt (case inventory) that were reported in Column AW on the previous year's report. In addition to victim restitution, debt balance may include other criminal justice-related fees not reported in rows 3-9 and 11-17.

**Column AP: Number of Cases Established/ Referred/ Transferred in Period**

Enter the total net number of newly established, referred, or transferred 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 AQ: Value of Cases Established/ Referred/ Transferred in the Reporting Period**

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

**Column AR: Gross Revenue Collected**

Enter the total amount of other justice-related fees collected by each collections program during the reporting period. As noted above, in row 29 include non-delinquent revenue collected.

**Column AS: Adjustments**

Enter the total dollar value of court-ordered debt related to justice-related fees 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.

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 AT: Gross Revenue Collected, Victim Restitution**

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 29.

**Column AU: Change in Value**

Column AU captures the value of column AQ, less the amounts shown in column AR, AS, and AT (this field is formula-driven, so no separate calculation or entry is required).

**Column AV: Number of Cases Ending Balance**

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

**Column AW: Value of Cases Ending Balance**

The ending balance in column AW should equal the beginning balance in column AO plus the change in value reported in Column AU ( $AU = AQ - AR - AS - AT$ ).

**Column AX: 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.

**9. Submitting the Completed Collections Reporting Template**

- A. Print all completed worksheets in the Collections Reporting Template;
- B. Obtain the authorized court representative *and* county representative signatures;
- C. Mail the original signed report to:
  - Judicial Council of California
  - c/o Funds and Revenues Unit
  - 2850 Gateway Oaks Drive, Suite 300
  - Sacramento, CA 95833
- D. E-mail all worksheets listed in section 1, in Excel format, 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. The \$720 case, including a \$300 civil assessment, 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:**

<b>Step by Step:</b>	<b>Worksheet:</b>	<b>Column/Category:</b>	<b>What to Input?</b>
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. The \$720 case, including a \$300 civil assessment, 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 <u>each</u> 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 <u>one</u> (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 <u>two</u> 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

## 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.

1	Court/County	Select court/county (see Contact Informa▼
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2	Court Contact:	
	Telephone Number:	
	E-mail Address:	

3	County Contact:	
	Telephone Number:	
	E-mail Address:	

4	List collection agencies or programs used by order in which debt is referred:	1.	<input type="text"/>	▼
		2.	<input type="text"/>	▼
		3.	<input type="text"/>	▼
		4.	<input type="text"/>	▼
		5.	<input type="text"/>	▼

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	0			0
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	0			0
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:		Number of Cases	Value (\$)
23	If available, provide the total value of fines, fees, forfeitures, penalties, and assessments <b>initially imposed</b> , 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 <b>ability to pay determination</b> .		
25	If available, provide the total number and value of cases adjusted (e.g., bail or fine satisfied) with <b>custody credits</b> in lieu of cash payment.		
26	If available, provide the total number and value of cases adjusted (e.g., bail or fine satisfied) with <b>community service</b> in lieu of cash payment.		
27	If available, provide the total number and value of cases adjusted (e.g., bail or fine satisfied) by <b>dismissal of charges</b> in lieu of cash payment.		

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
- ☐ 2 Establish and maintain a cooperative superior court and county collection committee responsible for compliance, reporting, and internal
- ☐ 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
- ☐ 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
- ☐ 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
- ☐ 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
- ☐ 24 Use collection terminology (as established in the glossary, instructions, or other documents approved for use by courts and counties) for the
- ☐ 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

☐ Audits (Judicial Council)

☐ Revenue Distribution

☐ Cost Recovery

☐ Audits (SCO)

☐ Discharge from Accountability

☐ Other Collections-

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-19
2	Ending Date-Last day of Reporting Period	30-Jun-20

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) <i>enter as negative number</i>	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) <i>enter as negative number</i>	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

Printed Name

Signature

Date

Title (Court Executive or Presiding Judge)

Reviewed by County

Printed Name

Signature

Date

Title (County Auditor-Controller or other)

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

## Penal Code 1463.007 Collections Activities by Category

PC 1463.007 Collections Activity	Category	Task/Activity
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. 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>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.
4a. Sends delinquent debt to the Franchise Tax Board's Court-Ordered Debt Collections Program.	<b>4=Skip Tracing</b>	Perform skip tracing (DMV, internet, third party vendors)  Obtain debtor information from probation and/or EDD
4b.Sends delinquent debt to the Franchise Tax Board's Interagency Intercept Collections Program.	<b>5=FTB-COD</b>	Refer case to FTB-COD
4c. Initiates driver's license suspension or hold actions when appropriate for a failure to appear in court.	<b>6= FTB-IIC</b>	Refer case to FTB-IIC
4d. Contracts with one or more private debt collectors to collect delinquent debt.	<b>7=DL Hold/Suspension</b>	Send abstract to DMV for Failure to Appear driver's license hold/suspension
4i. Establishes wage and bank account garnishments where appropriate.  4k. Places liens on real property owned by delinquent debtors when appropriate.	<b>8= Private Agency</b>  <b>9= Wage/bank Garnishments and Liens</b>	Refer case to private collection agency  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

Attachment 2

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 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.

### **Judicial Council–Approved Collections Best Practices**

Penal Code section 1463.010 as amended by Assembly Bill 367 (Stats. 2007, ch.132) 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 and 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. Participate in any program that authorizes the Department of Motor Vehicles to suspend or refuse to renew driver's licenses for individuals with unpaid fees, fines, or penalties.<sup>1</sup>

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<sup>1</sup> Assembly Bill 103 (Stats. 2017, ch. 17) was chaptered June 27, 2017, and limited collections program driver's license suspension or hold actions to only failures to appear in court.

12. Conduct trials by written declaration under Vehicle Code section 40903 and, as appropriate in the context of such trials, impose a civil assessment.
13. Implement a civil assessment program and follow the Criteria for a Successful Civil Assessment Program. (<http://www.courts.ca.gov/partners/documents/Rev-Dist-Criteria-for-Successful-Civil-Assessment-Program.pdf>)<sup>2</sup>
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.

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<sup>2</sup> *Ibid.*

## Collections Performance Measures and Benchmarks

<b>Performance Measure</b>	<b>Definition</b>	<b>Formula</b>	<b>Benchmark</b>
Gross Recovery Rate (GRR)	Measures a collection program's ability to resolve delinquent court-ordered debt, including alternative sentences, community service, suspended sentences and discharges.	Delinquent collections for the fiscal year + Adjustments + Discharges / Referrals	34%
Success Rate (SR)	Measures the amount of revenue collected on delinquent court-ordered debt based on total delinquent accounts referred after adjustments and discharges, including non-sufficient funds (NSF) checks.	Delinquent collections for the fiscal year / Referrals – Adjustments – Discharges	31%