

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY
AND RECORD OF ACTION**

May 5, 2026

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Memorandum of Understanding with the Superior Court of California, County of San Bernardino, for Collection Services

RECOMMENDATION(S)

1. Terminate Agreement No. 21-469 with the Superior Court of California, County of San Bernardino, effective May 5, 2026.
 2. Approve **Memorandum of Understanding No. 26-328** with the Superior Court of California, County of San Bernardino for collection services partially funded by revenue collected on assigned accounts for the period of May 5, 2026, through June 30, 2028.
 3. Authorize the Auditor-Controller/Treasurer/Tax Collector to exercise the early termination option in the Memorandum of Understanding.
 4. Direct the Auditor-Controller/Treasurer/Tax Collector to transmit the notice of termination to the Clerk of the Board of Supervisors within 30 days of issuance.
- (Presenter: Ensen Mason, Auditor-Controller/Treasurer/Tax Collector, 382-7000)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

**Operate in a Fiscally-Responsible and Business-Like Manner.
Foster Sustainable Development Through Strategic Partnerships.**

FINANCIAL IMPACT

Approval of this item will not result in the use of additional Discretionary General Funding (Net County Cost). Costs incurred by the Auditor-Controller/Treasurer/Tax Collector (ATC) are offset against the revenue collected on assigned accounts as authorized by California Penal Code Section 1463.007. Adequate appropriation and revenue have been included in the ATC 2025-26 budget and will be included in future recommended budgets.

BACKGROUND INFORMATION

Pursuant to San Bernardino County Code Section 12.4003, the ATC Revenue Recovery Division (RRD) shall be responsible to provide credit and collection services for San Bernardino County (County) departments, Arrowhead Regional Medical Center, and the San Bernardino County Superior Court (Court), as well as accounting and collections distribution of fines, forfeitures, and penalties to other governmental entities for the Court-ordered portions collected.

Further, California Penal Code Section 1463.010 requires the Court and County to develop a cooperative plan to implement a collection program for the collection of court-ordered fees, fines, forfeitures, penalties, restitution, and assessments. The Court and County have

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developed such a program, and the recommended Memorandum of Understanding (MOU) outlines each party's respective rights and responsibilities.

On June 22, 2021 (Item No. 20), the Board of Supervisors approved an MOU (Agreement No. 21-469) with the Court for a cooperative collection program effective July 1, 2021, and remaining operational unless terminated by either party with 12 months' written notice.

Recent legislative changes have impacted the program, necessitating a renegotiation of the MOU. RRD has been in ongoing discussions with the Court to negotiate a new collection services agreement; however, due to changes in Court management and system priorities of the Court's computer system, a new MOU was delayed. The County continues providing collection services to the Court and collects costs for its services based on the terms of Agreement No. 21-469. Approval of the new MOU will replace Agreement No. 21-469, increasing the County's recoverable cost of collections cap from 20% to 23%, to continue the partnership between the Court and County for a term effective May 5, 2026, through June 30, 2028.

The MOU allows either party to terminate the MOU before the expiration date by giving the other party at least 12 months' written notice. The termination will not be effective, and the MOU will remain in full force and effect unless and until the parties execute a new MOU setting forth a subsequent collections program. Recommendation No. 3 will authorize the ATC to issue a notice of termination pursuant to this provision. The standard County contract contains a term that allows a designated County representative to act on behalf of the County, including for termination of the contract. As this MOU is not on the County standard contract, this term is not included, and therefore ATC is seeking authority to issue a notice of termination.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Kristina Robb, Deputy County Counsel, 387-5455) on April 10, 2026; Risk Management (Stephanie Mead, Staff Analyst, 386-9044) on April 1, 2026; and County Finance and Administration (Garrett Baker, Administrative Analyst, 387-3077) on April 16, 2026.

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Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

Moved: Curt Hagman Seconded: Joe Baca, Jr.
Ayes: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD

BY  _____
DATED: May 5, 2026



cc: ATC - Hermosillo w/agree
 Contractor - c/o ATC w/agree
 File - w/agree

CCM 05/7/2026