

Legislative Audit and Fiscal Review Committee

Testimony of Sally Holewa State Court Administrator October 21, 2010

Good Afternoon, Chairman Christmann and members of the Legislative Audit and Fiscal Review Committee. For the record, my name is Sally Holewa. I am the State Court Administrator, appearing on behalf of the North Dakota Court System. I am here at your request to present information about the collection of court fines and fees. I will be happy to answer any questions throughout or after my presentation.

In preparing for today's testimony, we looked at data from fiscal years 2008, 2009 and 2010. Unpaid fines and fees are cumulative and carry over from year to year. A direct comparison between years is not possible because of the carryover. For that reason, I would like to concentrate on the cumulative data as it stood on June 30, 2010, and also focus on just the amounts that, if collected, would go to state-operated funds.

The balance of uncollected fines and fees as of June 30, 2010, is \$12,548,091. Of that amount, \$6,011,163 is money that, if collected, would go to the General Fund, \$4,920,328 would go to the Common Schools Trust Fund, \$64,260 would go to the Restitution Collection Assistance Fund, \$20,386 would go to the Community Service Supervision Fund, and \$1,531,955 would be split between the Indigent Defense Administration Fund and the Court Facilities Improvement Fund. Everyone here is familiar with the General Fund and the Commons Schools Trust Fund, but some of you may be less familiar with the other dedicated funds that I've mentioned so I've attached a brief explanation of them.

Looking at the age of the accounts receivable, 27% of the amount outstanding, or \$3,292,898 is less than one year past due. Fourteen percent or \$1,763,827 is between one and two years past due, and \$7,491,367 is more than two years past due.

On the revenue side, in Fiscal Year 2010, we collected \$10,584,932. In Fiscal Year 2009, we collected \$10,654,441, and in Fiscal Year 2008, we collected \$11,135,344. These revenues reflect only fines and fees assessed in criminal, traffic and infraction cases. They do not include filing and other fees that are assessed in civil cases because those fees must be paid before an action can proceed. I did not include that information because it is unrelated to the issue of fines and fees that are uncollected.

I need to throw in a word of caution here. It would be tempting to compare collections in a given year to the accounts receivable in that same year and calculate a collection rate. However, that would be inaccurate. That is because the accounts receivable is what is still owed, not what was initially owed. At the same time, revenue collected may be for overdue fines and fees but it is more likely to be for fines and fees that were incurred but were paid before they became overdue.

Having said all that let me back up and talk about two things. First, why accounts become past due and second, the court's role in collecting these accounts.

There are a couple of reasons why fines and fees might be past due. The first is that most people are allowed to pay over time, and it is typical for that time period to be a year or longer. If a person habitually pays late, makes a partial payment, or misses a payment, the system will begin counting the account as past due. While it is technically past due, in actuality, we may still be getting regular payments on the account.

Next, we have some people who simply are unable to pay what they owe. These people were indigent when they came into contact with the court system and chances are that their situation goes downhill from there, rather than up. We may be able to get an initial payment from them by forfeiting their bail, if it was posted, or by intercepting their tax refunds but in general we are not going to be getting regular payments from these folks.

Finally, there are those who are unwilling to pay what they owe. These are the people who could afford to pay their fine but choose not to unless some type of enforcement action is taken against

them. Which brings me to the next thing I want to discuss, and that is who is responsible for collecting fines and fees.

Probation and Parole play an important role in enforcing conditions of sentence; however, there are very limited probation services available for misdemeanor and lower level cases. While probation and parole do attempt to ensure that fines and fees are paid, their first priority is public safety and reintegrating offenders back into the general population.

North Dakota statute puts the primary responsibility for collection of fines and fees on the state's attorney. North Dakota Century Code 11-16-01(b) reads: The state's attorney is the public prosecutor and shall "prosecute all bonds forfeited in the courts of record of the county and prosecute all actions for the recovery of debts, fines, penalties, and forfeitures accruing to the state or to the county."

Even though collections are not a direct responsibility of the courts, the courts are not entirely hands-off. We provide assistance to the state's attorneys' collection efforts in a couple of ways. One of the primary ways we do this is by sending delinquent notices to defendants and identifying overdue accounts. When these accounts are identified, the clerk prepares the paperwork necessary for a violation hearing and delivers it to the state's attorney along with the history of the account. We have also made it easier to pay by accepting credit cards in person and over the telephone, and we are currently expanding our web services to allow payments over the internet.

A few sessions ago, the court asked the legislature to amend the statute on tax offsets (N.D.C.C. 57-38-3) to allow the courts to use this mechanism to collect fines and fees owed to the state. You agreed to this amendment and it has paid off. Over the past three years, tax offset has netted us \$463,519.55 in direct payments from the Department of Revenue and, although we don't have an exact figure for this, we know from talking to defendants who have received a notice of referral to the

program, that the threat of tax offset has influenced them to pay their fines in full in order to avoid having their refund delayed.

In compliance with NDCC 29-26-22 (4) and 29-26-22.1, the court will reduce fines and fees to civil judgment when the account meets the criteria for judgment. This acts as a lien against real property and is effective if a defendant sells his property. At the same time, other efforts to collect on the judgment, such as garnishing wages, levying against bank accounts or seizing property, requires the state's attorney to take additional legal action.

Although the court is not specifically charged with the duty of collections as are the state's attorneys, we recognize they, too, have limited resources, and as a result, the court has taken two other steps to increase collections. In 2007, we moved a position from juvenile court to the clerk of court office in Ward County for the express purpose of working on collections. Since then, the clerk of court, Susan Hoffer, and the presiding judge, Judge McLees, have developed a comprehensive collections program and coordinated judicial response to overdue collections. Through this concerted, sustained effort, Ward County has been able to increase annual collections by nearly \$600,000. This has not been without cost. The collections program requires the equivalent of 1.5 FTE to monitor and enforce collections. While we would like to duplicate this effort in all counties, we remain chronically short-staffed in our state-employed clerks' offices. Our latest staffing studies show that within the state-employed clerks' offices we currently have a shortage of 8 deputy clerks.

County	Staff Shortage
Burleigh	3
Cass	2
Williams	2
Morton	1

In addition to the Ward County collections project, in August of 2007, we instituted a second collections project targeting those overdue accounts that accrued prior to the state assuming the

funding of the clerk of court functions from the counties in early 2001. Under this project, we negotiated with McHenry County to provide up to 40 hours per month of clerk time to review accounts in every county in order to identify, monitor and collect fines and fees assessed prior to April, 2001. This project is starting to wind down, and we have not made a decision on whether to expand the project to include newer accounts or to discontinue the project altogether. Part of the issue is identifying a stable revenue source for the project. We currently pay for this project out of the restitution collection assistance fund, which accumulates less than \$30,000 per year, but the bigger issue is identifying personnel to work on the project. It has worked very well to have a clerk of court serving as the collections officer because she is familiar with our case management system and with judicial process. This allows her to do all the work associated with collections without having to contact other clerks and ask them to do data entry, run notices, or schedule hearings. She is also experienced in working with defendants and is able to work effectively with them to encourage voluntary payments. While it is not difficult to find clerks and deputy clerks with these skills, it is difficult to find those that have both the time and the willingness to take on additional duties outside their counties and who have their counties permission to do so.

In summing up, I want to emphasize the court's position on fines and fees. We believe that fines and fees are important as a punishment for an offense and a deterrent for future offenses. We also believe that fines and fees that are never collected are not a punishment. We would like to see all offenders pay everything they owe. At the same time, we recognize that some offenders will never be able to meet those financial obligations and that the resources and responsibility for collections reside largely outside the court's control.

Restitution Collection Assistance Fund

NDCC 12.1-32-08, section 2

Summary: Imposes a surcharge on every non-sufficient fund conviction which is retained by the entity responsible for collecting restitution. In most instances, this is the state's attorney's office.

Actual language of the law:

When the restitution ordered by the court under subsection 1 is the result of a finding that the defendant issued a check or draft without sufficient funds or without an account, the court shall impose as costs the greater of the sum of ten dollars or an amount equal to twenty-five percent of the amount of restitution ordered. The costs imposed under this subsection, however, may not exceed one thousand dollars. The state-employed clerks of district court shall remit the funds collected as costs under this subsection to the state treasurer for deposit in the restitution collection assistance fund. The funds deposited into the restitution collection assistance fund are appropriated to the judicial branch on a continuing basis for the purpose of defraying expenses incident to the collection of restitution, including operating expenses and the compensation of additional necessary personnel. The state's attorneys and county-employed clerks of district court shall remit the funds collected as costs under this subsection to the county treasurer to be deposited in the county general fund.

Indigent Defense Administration Fund and Court Facilities Improvement Fund

NDCC 29-26-22, section 2

Summary: Imposes a fee of \$100 on all criminal convictions except infractions. The first \$750,000 collected goes into the Indigent Defense Administration Fund, the next \$460,000 goes into the Court Facilities Improvement Fund, and all monies collected after that are split evenly between the two funds.

Actual language of the law:

In addition, in all criminal cases except infractions, the court administration fee must include one hundred dollars. Of the additional one hundred dollar court administration fee, the first seven hundred fifty thousand dollars collected per biennium must be deposited in the indigent defense administration fund, which must be used to contract for indigent defense services in this state, and the next four hundred sixty thousand dollars collected per biennium must be deposited in the court facilities improvement and maintenance fund. After the minimum threshold have been collected, one-half of the additional court administration fee must be deposited in each fund.

Community Service Supervision Fund

NDCC 29-26-22 sections 3 & 4

Summary: Imposes a fee of \$25 on each defendant who is sentenced to community service. The fee is retained in the Community Services Supervision Fund, which the Department of Corrections draws out of to award grants to entities providing community service programs.

Actual language of the law:

In addition to any court administration fees that may be imposed under subsections 1 and 2, the court shall impose upon each defendant who receives a sentence that includes community service a community service supervision fee of twenty-five dollars. The community service

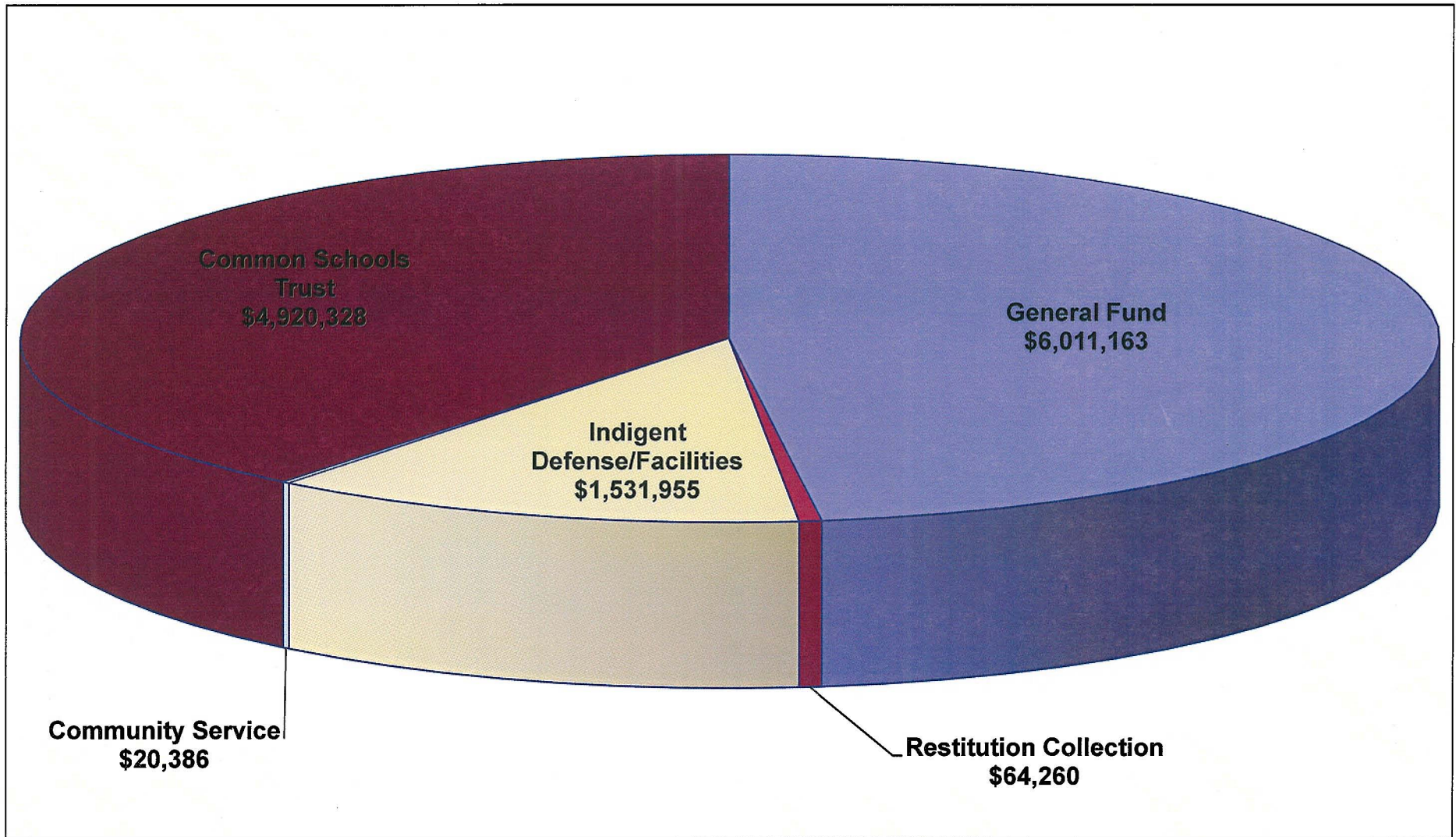
supervision fee must be deposited in the community service supervision fund. The fees deposited in this fund must be used to provide community service supervision grants subject to legislative appropriations. A court may waive the administration fee or community service supervision fee upon a showing of indigency as provided in section 25-03.1-13. District court administration fees, exclusive of amounts deposited in the indigent defense administration fund and the court facilities and improvement fund, and forfeitures must be deposited in the state general fund. A judgment that the defendant pay a fine or fees, or both, may be docketed and if docketed constitutes a lien upon the real estate of the defendant in like manner as a judgment for money rendered in a civil action. The court may allow the defendant to pay any assessed administration fee or community service supervision fee in installments. When a defendant is assessed administration fees or a community service supervision fee, the court may not impose at the same time an alternative sentence to be served if the fees are not paid.

Fees and Costs Imposed in Criminal Cases and Priority Schedule for Collection Within a Case:

1. Indigent defense application fee (\$25.00)
2. Indigent defense/facility improvement fee (\$100.00)
3. Victim/Witness fee (\$25.00)
4. Restitution
5. Fines/Forfeitures
6. Court administrative fee
7. Check collection fee (Restitution Assistance Fund)
8. Community service supervision fee
9. Indigent defense recoupment
10. City transfers and other county ordinance violations

ACCOUNTS RECEIVABLE PER FUND

As of June 30, 2010



ND Clerks of Court Accounts Receivables
as of 6/30/2010

County	A/R Balance as of 6/30/10	Fund	A/R Balance as of 6/30/10
Adams	\$14,247.41	General Fund	\$6,011,163
Barnes	205,145.01	Restitution collection assistance fund	64,260
Benson	40,124.38	Indigent defense administration fund/	
Billings	12,545.00	court facilities improvement fund	1,531,955
Bottineau	65,380.06	Community service supervision fund	20,386
Bowman	31,582.16	Common schools trust fund	4,920,328
Burke	25,225.47		
Burleigh	1,343,091.93	FUND TOTAL	\$12,548,091
Cass	2,537,677.20		
Cavalier	37,489.83		
Dickey	76,074.56	Estimated uncollectible	\$8,783,664
Divide	15,220.79		
Dunn	54,888.02		
Eddy	32,042.74		
Emmons	12,319.49	Revenues	FY 2010
Foster	19,377.25	General Fund	\$4,463,753
Golden Valley	41,201.62	Restitution collection assistance fund	26,135
Grand Forks	1,683,318.32	Indigent defense administration fund/	
Grant	5,863.00	court facilities improvement fund	1,483,758
Griggs	19,800.19	Community service supervision fund	28,088
Hettinger	8,674.00	Common schools trust fund	4,583,198
Kidder	43,520.93		\$10,584,932
Lamoure	31,147.19		
Logan	7,450.00		
McHenry	47,519.63		
McIntosh	11,836.00		
McKenzie	104,374.33		
McLean	154,811.32		
Mercer	102,992.54		
Morton	622,592.79		
Mountrail	64,226.60		
Nelson	47,082.70		
Oliver	12,415.99		
Pembina	121,553.63		
Pierce	47,554.56		
Ramsey	364,043.65		
Ransom	113,309.77		
Renville	11,288.99		
Richland	272,963.85		
Rolette	308,574.05		
Sargent	65,649.39		
Sheridan	17,773.93		
Sioux	9,497.00		
Slope	5,618.75		
Stark	373,218.72		
Steele	20,072.50		
Stutsman	485,391.72		
Towner	39,078.36		
Traill	156,609.12		
Walsh	340,030.60		
Ward	1,803,342.41		
Wells	48,126.97		
Williams	413,134.86		
STATEWIDE TOTAL	\$ 12,548,091.28		

ND Clerks of Court Accounts Receivables
as of 6/30/2009

County	A/R Balance as of 6/30/09	Fund	A/R Balance as of 6/30/09
Adams	\$13,318.64	General Fund	\$5,816,993
Barnes	196,071.19	Restitution collection assistance fund	52,802
Benson	42,252.18	Indigent defense administration fund/ court facilities improvement fund	1,426,149
Billings	8,923.00	Community service supervision fund	25,425
Bottineau	62,025.14	Common schools trust fund	4,604,760
Bowman	26,936.16		
Burke	21,731.47		
Burleigh	1,253,876.43	FUND TOTAL	\$11,926,129
Cass	2,395,442.57		
Cavalier	35,902.02	Estimated uncollectible	\$8,348,290
Dickey	69,953.72		
Divide	15,081.62		
Dunn	43,837.02		
Eddy	30,975.69		
Emmons	10,227.49		
Foster	14,915.18		
Golden Valley	48,085.72		
Grand Forks	1,586,890.85		
Grant	8,212.57		
Griggs	18,377.22		
Hettinger	7,920.00		
Kidder	52,532.40		
Lamoure	30,888.56		
Logan	5,950.00		
McHenry	45,663.80		
McIntosh	6,349.00		
McKenzie	89,328.38		
McLean	141,115.40		
Mercer	92,907.55		
Morton	591,985.60		
Mountrail	53,629.76		
Nelson	39,175.80		
Oliver	13,453.89		
Pembina	120,095.70		
Pierce	45,641.88		
Ramsey	331,388.89		
Ransom	110,572.24		
Renville	10,414.80		
Richland	263,293.81		
Rolette	349,326.11		
Sargent	65,309.69		
Sheridan	15,070.93		
Sioux	9,272.00		
Slope	3,568.00		
Stark	350,804.98		
Steele	17,662.00		
Stutsman	464,932.84		
Towner	43,752.28		
Traill	139,040.87		
Walsh	338,233.58		
Ward	1,723,083.85		
Wells	37,464.97		
Williams	413,263.60		
STATEWIDE TOTAL	\$11,926,129.04		

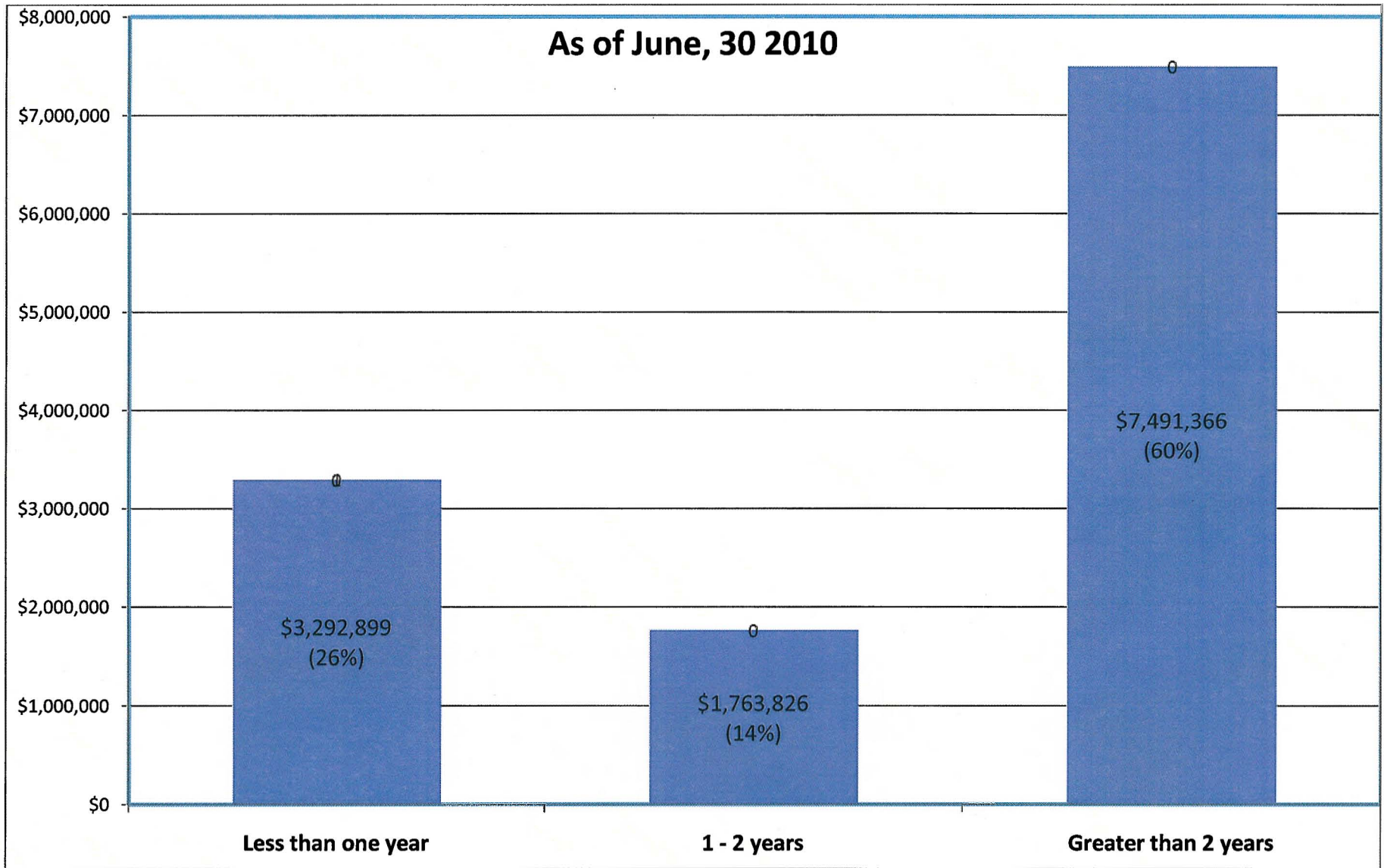
Revenues	FY 2009
General Fund	\$4,634,640
Restitution collection assistance fund	23,716
Indigent defense administration fund/ court facilities improvement fund	1,498,854
Community service supervision fund	45,072
Common schools trust fund	4,452,159
	\$10,654,441

ND Clerks of Court Accounts Receivables
as of 6/30/2008

County	A/R Balance as of 6/30/08	Fund	A/R Balance as of 6/30/08
Adams	\$13,415.73	General Fund	\$5,658,549
Barnes	195,401.72	Restitution collection assistance fund	50,397
Benson	41,626.06	Indigent defense administration fund/ court facilities improvement fund	1,344,132
Billings	9,528.00	Community service supervision fund	19,703
Bottineau	71,027.96	Common schools trust fund	4,683,746
Bowman	29,447.16		
Burke	18,792.47		
Burleigh	1,196,563.55	FUND TOTAL	\$11,756,527
Cass	2,312,005.47	Estimated uncollectible	\$8,229,569
Cavalier	34,663.00		
Dickey	65,657.44		
Divide	16,645.45		
Dunn	36,079.84		
Eddy	23,490.50		
Emmons	18,902.45		
Foster	18,372.46		
Golden Valley	48,911.72		
Grand Forks	1,605,089.02		
Grant	8,326.00		
Griggs	19,221.51		
Hettinger	6,406.00		
Kidder	42,150.91		
Lamoure	28,487.56		
Logan	6,160.00		
McHenry	43,187.41		
McIntosh	8,374.00		
McKenzie	84,438.58		
McLean	126,141.98		
Mercer	92,266.26		
Morton	583,584.93		
Mountrail	55,373.87		
Nelson	40,601.26		
Oliver	9,707.00		
Pembina	121,026.44		
Pierce	37,172.83		
Ramsey	342,235.55		
Ransom	116,668.35		
Renville	12,238.80		
Richland	267,340.24		
Rolette	379,317.08		
Sargent	61,573.09		
Sheridan	14,686.00		
Sioux	8,577.00		
Slope	1,981.00		
Stark	338,946.44		
Steele	19,223.00		
Stutsman	490,998.90		
Towner	51,837.30		
Traill	126,864.37		
Walsh	320,344.36		
Ward	1,676,537.72		
Wells	38,685.50		
Williams	420,226.05		
STATEWIDE TOTAL	\$11,756,527.29		

Revenues	FY 2008
General Fund	\$4,766,915
Restitution collection assistance fund	28,988
Indigent defense administration fund/ court facilities improvement fund	1,621,891
Community service supervision fund	26,547
Common schools trust fund	4,691,003
	\$11,135,344

ACCOUNTS RECEIVABLE AGING



**ND Clerks of Court Accounts Receivable Aging
as of 6/30/2010**

A/R Balance as of 6/30/10		0 - 30 Days	31 - 60 Days	61 - 120 Days	121 - 180 Days	181 - 365 Days	1 - 2 Years	Over 2 years
Adams	14,247.41	5% \$705	3% \$360	13% \$1,885	10% \$1,460	7% \$1,000	4% \$563	58% \$8,274
Barnes	205,145.01	2% \$4,103	1% \$2,051	3% \$6,154	1% \$2,051	8% \$16,412	11% \$22,566	74% \$151,808
Benson	40,124.38	4% \$1,465	3% \$1,170	5% \$2,105	5% \$1,939	19% \$7,673	22% \$8,894	42% \$16,878
Billings	12,545.00	12% \$1,495	4% \$490	12% \$1,448	1% \$140	11% \$1,420	7% \$900	53% \$6,652
Bottineau	65,380.06	10% \$6,213	4% \$2,318	4% \$2,656	3% \$2,041	13% \$8,796	14% \$9,362	52% \$33,994
Bowman	31,582.16	8% \$2,655	1% \$220	6% \$2,015	6% \$1,910	9% \$2,965	9% \$2,922	60% \$18,895
Burke	25,225.47	13% \$3,210	0% \$0	0% \$118	6% \$1,560	6% \$1,554	28% \$6,947	47% \$11,836
Burleigh	1,343,091.93	3% \$45,498	3% \$36,535	5% \$73,812	5% \$71,760	13% \$175,572	15% \$207,646	55% \$732,270
Cass	2,537,677.20	4% \$101,507	2% \$50,754	3% \$76,130	3% \$76,130	8% \$203,014	14% \$355,275	66% \$1,674,867
Cavalier	37,489.89	10% \$3,655	2% \$830	5% \$1,825	3% \$1,130	3% \$1,275	13% \$4,846	64% \$23,929
Dickey	76,074.56	6% \$4,564	6% \$4,564	7% \$5,325	9% \$6,847	19% \$14,454	21% \$15,976	32% \$24,344
Divide	15,220.79	3% \$418	6% \$910	12% \$1,785	9% \$1,390	25% \$3,860	5% \$829	40% \$6,029
Dunn	54,888.02	11% \$5,988	5% \$2,625	9% \$5,023	5% \$2,866	15% \$8,455	16% \$8,875	38% \$21,056
Eddy	32,042.74	5% \$1,602	9% \$2,884	7% \$2,243	4% \$1,282	21% \$6,729	5% \$1,602	49% \$15,701
Emmons	12,319.49	11% \$1,360	2% \$250	4% \$500	20% \$2,415	10% \$1,270	4% \$525	49% \$5,999
Foster	19,377.25	1% \$194	1% \$193	13% \$2,519	4% \$775	2% \$388	11% \$2,131	68% \$13,177
Golden Valley	41,201.62	2% \$991	0% \$0	1% \$215	1% \$375	5% \$2,255	8% \$3,491	82% \$33,875
Grand Forks	1,683,318.32	2% \$41,690	2% \$40,616	4% \$74,103	3% \$56,109	9% \$150,451	10% \$167,784	68% \$1,152,566
Grant	5,863.00	4% \$239	0% \$0	0% \$0	0% \$0	11% \$650	9% \$510	76% \$4,464
Griggs	19,800.19	8% \$1,632	1% \$134	6% \$1,227	6% \$1,220	9% \$1,805	9% \$1,816	60% \$11,966

**ND Clerks of Court Accounts Receivable Aging
as of 6/30/2010**

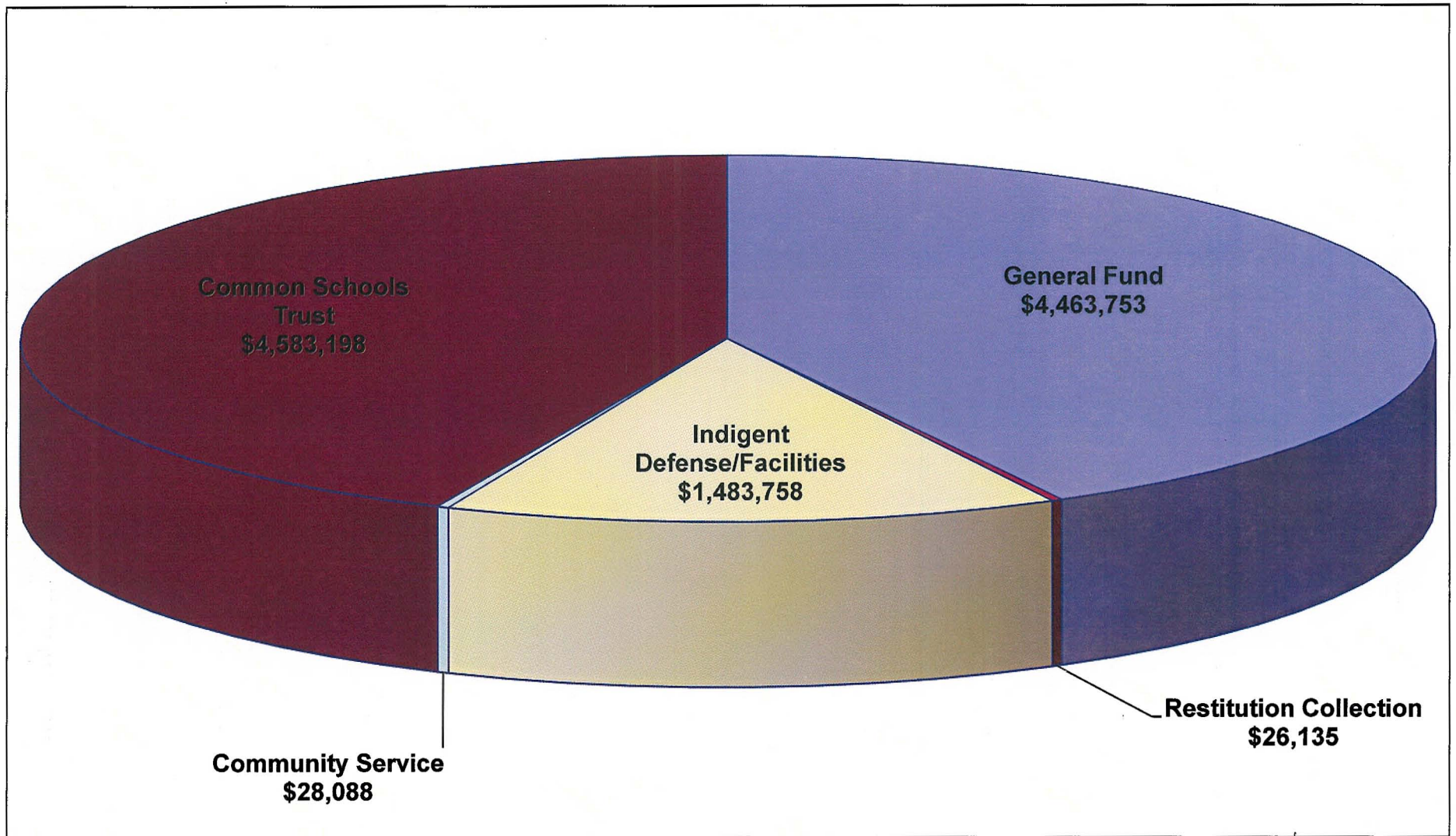
A/R Balance as of 6/30/10		ND Clerks of Court Accounts Receivable Aging as of 6/30/2010						
		0 - 30 Days	31 - 60 Days	61 - 120 Days	121 - 180 Days	181 - 365 Days	1 - 2 Years	Over 2 years
Nettinger		10%	0%	0%	3%	25%	25%	36%
	8,674.00	\$909	\$0	\$0	\$275	\$2,200	\$2,185	\$3,105
Kidder		1%	1%	7%	1%	7%	18%	65%
	43,520.93	\$549	\$580	\$2,925	\$370	\$3,034	\$7,945	\$28,118
Lamoure		6%	10%	4%	14%	19%	19%	28%
	31,147.19	\$1,869	\$3,115	\$1,246	\$4,361	\$5,918	\$5,918	\$8,721
Logan		3%	18%	8%	4%	13%	26%	28%
	7,450.00	\$205	\$1,330	\$570	\$300	\$1,000	\$1,945	\$2,100
McHenry		13%	3%	9%	4%	10%	21%	42%
	47,519.63	\$6,013	\$1,257	\$4,210	\$1,687	\$4,524	\$9,902	\$19,927
McIntosh		6%	8%	17%	10%	35%	3%	22%
	11,836.00	\$702	\$945	\$2,000	\$1,170	\$4,139	\$310	\$2,570
McKenzie		5%	2%	7%	6%	10%	15%	55%
	104,374.33	\$5,600	\$2,445	\$7,251	\$5,745	\$10,413	\$15,266	\$57,654
McLean		4%	5%	4%	4%	10%	15%	58%
	154,811.32	\$5,646	\$7,875	\$5,565	\$6,370	\$16,229	\$23,882	\$89,245
Mercer		5%	8%	4%	4%	8%	10%	61%
	102,992.54	\$5,099	\$7,865	\$3,838	\$3,996	\$8,699	\$10,357	\$63,138
Morton		5%	3%	6%	5%	12%	14%	56%
	622,592.79	\$28,346	\$17,499	\$37,466	\$30,660	\$74,868	\$87,652	\$346,102
Mountrail		9%	11%	8%	3%	15%	17%	37%
	64,226.60	\$5,823	\$6,779	\$4,865	\$1,950	\$9,754	\$11,133	\$23,922
Nelson		5%	10%	7%	2%	10%	14%	51%
	47,082.70	\$2,347	\$4,787	\$3,505	\$1,010	\$4,834	\$6,772	\$23,828
Oliver		9%	6%	4%	2%	16%	32%	32%
	12,415.99	\$1,072	\$740	\$490	\$225	\$1,960	\$3,935	\$3,994
Pembina		2%	2%	5%	4%	13%	10%	63%
	121,553.63	\$2,965	\$2,020	\$5,485	\$5,463	\$15,857	\$12,712	\$77,052
Pierce		6%	6%	5%	4%	11%	24%	45%
	47,554.56	\$2,625	\$2,724	\$2,250	\$1,879	\$5,365	\$11,204	\$21,508
Ramsey		7%	7%	7%	9%	21%	17%	33%
	364,043.65	\$26,585	\$24,393	\$25,335	\$30,977	\$75,408	\$60,867	\$120,479
Ransom		6%	3%	3%	5%	17%	28%	38%
	113,309.77	\$6,799	\$3,399	\$3,399	\$5,665	\$19,263	\$31,727	\$43,058
Renville		4%	5%	14%	8%	13%	7%	50%
	11,288.99	\$492	\$515	\$1,605	\$850	\$1,422	\$760	\$5,645
Richland		3%	7%	5%	6%	11%	15%	53%
	272,963.85	\$8,189	\$19,107	\$13,648	\$16,378	\$30,026	\$40,945	\$144,671
Rolette		2%	2%	4%	4%	6%	10%	72%
	308,574.05	\$7,685	\$6,346	\$11,401	\$12,584	\$18,420	\$30,470	\$221,668
Sargent		8%	7%	8%	7%	9%	12%	49%
	65,649.39	\$5,252	\$4,595	\$5,253	\$4,595	\$5,908	\$7,878	\$32,168

**ND Clerks of Court Accounts Receivable Aging
as of 6/30/2010**

	A/R Balance as of 6/30/10	0 - 30 Days	31 - 60 Days	61 - 120 Days	121 - 180 Days	181 - 365 Days	1 - 2 Years	Over 2 years
		5%	3%	0%	11%	9%	10%	61%
Sheridan	17,773.93	\$977	\$510	\$0	\$2,035	\$1,665	\$1,830	\$10,757
Sioux	9,497.00	\$240	\$0	\$0	\$50	\$50	\$850	\$8,307
Slope	5,618.75	\$634	\$55	\$625	\$1,195	\$795	\$908	\$1,407
Stark	373,218.72	\$20,818	\$11,889	\$20,371	\$22,392	\$44,916	\$52,276	\$200,558
Steele	20,072.50	\$2,409	\$401	\$1,405	\$0	\$3,011	\$7,828	\$5,018
Stutsman	485,391.72	\$19,416	\$9,708	\$14,562	\$19,416	\$48,539	\$58,247	\$315,504
Towner	39,078.36	\$1,030	\$1,850	\$295	\$1,248	\$775	\$1,199	\$32,681
Traill	156,609.12	\$6,264	\$6,264	\$7,830	\$4,698	\$17,227	\$29,756	\$84,570
Walsh	340,030.60	\$8,928	\$4,190	\$17,439	\$10,470	\$23,499	\$44,751	\$230,754
Ward	1,803,342.41	\$66,868	\$54,699	\$95,360	\$73,459	\$214,251	\$304,983	\$993,722
Wells	48,126.97	\$2,888	\$3,850	\$963	\$1,444	\$5,775	\$12,513	\$20,694
Williams	413,134.86	\$11,083	\$5,935	\$26,348	\$11,087	\$37,078	\$41,464	\$280,140
STATEWIDE	12,548,091.34	495,511 4%	364,570 3%	588,592 5%	517,404 4%	1,326,821 11%	1,763,827 14%	7,491,367 60%

REVENUES PER FUND

Fiscal Year 2010



COLLECTIONS THROUGH TAX INTERCEPT

County	2010	2009	2008
1 Adams	\$ 41.00	\$ 25.00	\$ 107.00
2 Barnes	\$ 4,242.69	\$ 2,999.75	\$ 2,565.10
3 Benson	\$ 935.93	\$ 467.00	\$ 626.00
4 Billings	\$ 50.00	\$ -	\$ 125.00
5 Bottineau	\$ 538.00	\$ 675.00	\$ 224.63
6 Bowman	\$ 276.00	\$ 289.00	\$ 421.65
7 Burke	\$ 85.00	\$ 466.00	\$ 295.00
8 Burleigh	\$ 12,020.25	\$ 14,107.05	\$ 11,608.36
9 Cass	\$ 6,960.24	\$ 25,655.77	\$ 27,207.93
10 Cavalier	\$ 189.00	\$ 366.37	\$ 578.00
11 Dickey	\$ 140.00	\$ 661.90	\$ 575.40
12 Divide	\$ 199.00	\$ 749.00	\$ 1,519.00
13 Dunn	\$ 3,045.00	\$ 728.82	\$ 836.00
14 Eddy	\$ 223.00	\$ 310.76	\$ 372.00
15 Emmons	\$ 81.00	\$ 254.96	\$ 25.00
16 Foster	\$ 156.00	\$ 246.00	\$ 153.00
17 Golden Valley	\$ 820.00	\$ 405.00	\$ 672.56
18 Grand Forks	\$ 5,884.59	\$ 6,702.78	\$ 8,037.30
19 Grant	\$ -	\$ -	\$ -
20 Griggs	\$ 283.00	\$ 44.00	\$ 515.22
21 Hettinger	\$ -	\$ -	\$ -
22 Kidder	\$ 669.00	\$ 1,165.50	\$ 462.34
23 LaMoure	\$ 613.00	\$ 306.76	\$ 179.28
24 Logan	\$ -	\$ -	\$ -
25 McHenry	\$ 175.00	\$ 78.00	\$ 384.00
26 McIntosh	\$ 510.00	\$ 351.00	\$ 220.00
27 McKenzie	\$ 3,056.00	\$ 3,316.85	\$ 1,964.00
28 McLean	\$ 2,758.82	\$ 2,197.00	\$ 2,813.65
29 Mercer	\$ 2,232.88	\$ 1,519.21	\$ 1,512.20
30 Morton	\$ 9,254.15	\$ 8,226.79	\$ 11,107.82
31 Mountrail	\$ 1,237.00	\$ 2,168.91	\$ 883.00
32 Nelson	\$ 416.00	\$ 267.00	\$ 185.00
33 Oliver	\$ 321.90	\$ -	\$ 45.00
34 Pembina	\$ 1,211.00	\$ 2,027.58	\$ 1,417.00
35 Pierce	\$ 569.23	\$ 967.00	\$ 303.95
36 Ramsey	\$ 2,933.93	\$ 3,296.82	\$ 1,558.89
37 Ransom	\$ 1,434.04	\$ 1,993.30	\$ 3,006.99
38 Renville	\$ 299.93	\$ 788.00	\$ 99.00
39 Richland	\$ 1,289.90	\$ 1,319.00	\$ 1,253.00
40 Rolette	\$ 3,145.00	\$ 8,171.38	\$ 4,674.77
41 Sargent	\$ 1,727.00	\$ 1,371.50	\$ 1,428.94
42 Sheridan	\$ 362.00	\$ 829.00	\$ 217.00
43 Sioux	\$ 30.00	\$ -	\$ 53.00
44 Slope	\$ -	\$ -	\$ -
45 Stark	\$ 5,989.29	\$ 6,906.48	\$ 6,417.16
46 Steele	\$ 672.50	\$ 171.00	\$ 103.00
47 Stutsman	\$ 7,637.54	\$ 9,340.74	\$ 12,764.15
48 Towner	\$ 32.00	\$ 495.82	\$ 392.00
49 Traill	\$ -	\$ 5,526.94	\$ 4,963.84
50 Walsh	\$ 2,955.40	\$ 2,250.85	\$ 2,299.06
51 Ward	\$ 26,471.40	\$ 42,861.83	\$ 37,034.00
52 Wells	\$ 113.00	\$ 221.00	\$ 201.00
53 Williams	\$ 6,070.42	\$ 12,413.61	\$ 13,052.30
	\$ 120,357.03	\$ 175,703.03	\$ 167,459.49