

**Table 2**  
**Entities Incurred Varying Costs in Their Restitution Collection Efforts From Fiscal Years 2021–22 Through 2023–24**

FISCAL YEAR	AMOUNT SPENT ON RESTITUTION COLLECTION EFFORTS (IN MILLIONS)				
	FTB*	CDCR	CONTRA COSTA	SAN DIEGO OFFICE OF REVENUE†	KERN SUPERIOR COURT AND KERN PROBATION
2021–22	\$11.6	\$1.8	\$3.1	\$1.1	\$1.9
2022–23	11.4	2.3	2.3	1.4	2.0
2023–24	11.0	2.6	1.8	1.8	2.0

Source: Accounting data obtained from FTB, CDCR, Contra Costa, Kern Probation, Kern Superior Court, and San Diego Office of Revenue.

\* FTB expenditures account for costs of collecting all court-ordered debt, not just debt related to restitution.

† To retain comparability with other counties, this chart excludes the San Diego Superior Court's expenditures due to the court's inability to separate costs of collecting restitution from all court-ordered debt.