

**Collections Reporting Template**  
Training and Information Session

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June 26, 2024  
Judicial Council, Funds and Revenues Unit

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**Training Goals**

- Review reporting requirement and data elements
  - Online Ability to Pay (ATP) collections information
- Review components of Collections Reporting Template (CRT)
- Discuss 2023-24 reporting process
- Discuss the importance of reporting good, clean data
- Walk-through of CRT in Excel

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**Reporting Requirement**

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## Statutes:

### Penal Code § 1463.010:

Each superior court and county to jointly report to the Judicial Council, information requested, on reporting template (CRT) on or before September 1.

Judicial Council report annually, on or before December 31, to the Legislature and the Department of Finance all information required to be collected and reported pursuant to subdivision (a) of Section 68514 of the Government Code.

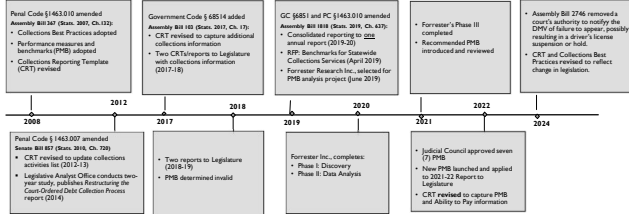
### Government Code § 68514 (a):

- (1) Total non-delinquent 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 operating 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 program statewide.

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## STATEWIDE COLLECTIONS PROGRAM

2008 to 2024



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## Assembly Bill 2746

- AB 2746 eliminated the hold/suspension of driver's licenses for failure to appear effective January 1, 2023.
- Impacted one of the collection activities in PEN § 1463.007 and reporting on the CRT.
- CRT modifications for 2023-24 report.

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## Proposed Changes

- Update Collections Best Practices
- Combine PEN 1463.007 collections activities
- Standardize discharge process

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## Collections Activities Combined

**Proposed** combining of collections activities to four (4) categories :

1. Internal Collection Program (Court or County)\*
  - a. Initial contact (phone, mail, in-person/counter)
  - b. Skip tracing (initial and ongoing, at anytime in the process)
  - c. Wage/bank garnishments and liens
2. Franchise Tax Board Court-Ordered Debt (FTB-COD) program
3. Franchise Tax Board Court-Interagency Intercept Collections (FTB-IIC) program
4. Private Agency



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## Poll #1

If collections activities were combined into four (4) categories, is your program's system capable of providing complete, accurate data?

- a. Yes
- b. No

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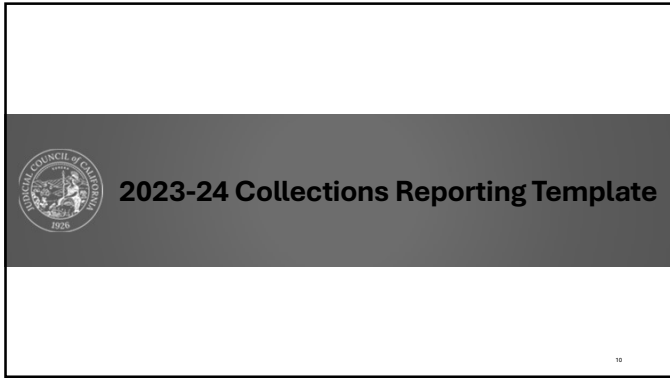
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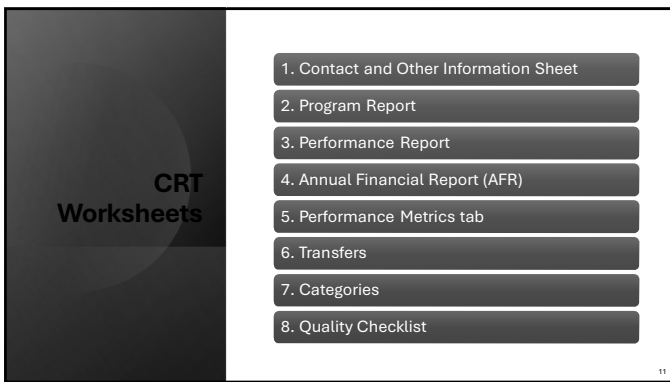
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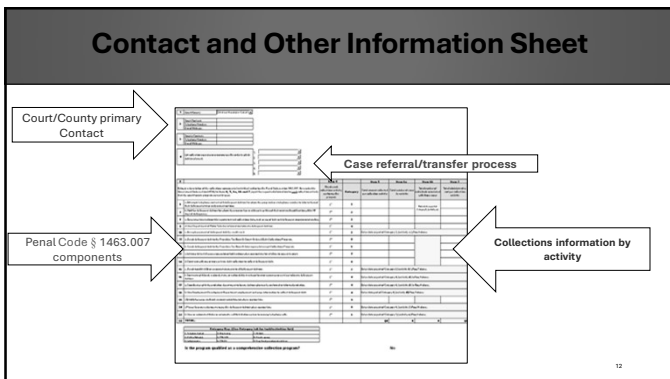
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## Poll #2

Our program developed a methodology (i.e., workaround) that differs from the CRT Instructions to report on the amount collected and costs by collections activity.

- a. Yes
- b. No
- c. Reporting zero for collections activities

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## Program Report

- 21 practices
- No benchmark

Select one or more items (click 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 collection program from meeting these objectives. If the number on a Best Practice has been placed above it, please select that Best Practice. Please also identify any other practices that have improved your collection program.

1.  Practice 1: Establish a clear mission statement and strategic plan for the collection program.  
2.  Practice 2: Establish a clear vision statement and strategic plan for the collection program.  
3.  Practice 3: Establish a clear vision statement and strategic plan for the collection program.  
4.  Practice 4: Establish a clear vision statement and strategic plan for the collection program.  
5.  Practice 5: Establish a clear vision statement and strategic plan for the collection program.  
6.  Practice 6: Establish a clear vision statement and strategic plan for the collection program.  
7.  Practice 7: Establish a clear vision statement and strategic plan for the collection program.  
8.  Practice 8: Establish a clear vision statement and strategic plan for the collection program.  
9.  Practice 9: Establish a clear vision statement and strategic plan for the collection program.  
10.  Practice 10: Establish a clear vision statement and strategic plan for the collection program.  
11.  Practice 11: Establish a clear vision statement and strategic plan for the collection program.  
12.  Practice 12: Establish a clear vision statement and strategic plan for the collection program.  
13.  Practice 13: Establish a clear vision statement and strategic plan for the collection program.  
14.  Practice 14: Establish a clear vision statement and strategic plan for the collection program.  
15.  Practice 15: Establish a clear vision statement and strategic plan for the collection program.  
16.  Practice 16: Establish a clear vision statement and strategic plan for the collection program.  
17.  Practice 17: Establish a clear vision statement and strategic plan for the collection program.  
18.  Practice 18: Establish a clear vision statement and strategic plan for the collection program.  
19.  Practice 19: Establish a clear vision statement and strategic plan for the collection program.  
20.  Practice 20: Establish a clear vision statement and strategic plan for the collection program.  
21.  Practice 21: Establish a clear vision statement and strategic plan for the collection program.

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

<input type="checkbox"/> Audit Staff/Staff	<input type="checkbox"/> New Hire/Transition	<input type="checkbox"/> Supervisors	<input type="checkbox"/> Cost Recovery
<input type="checkbox"/> Audit Staff	<input type="checkbox"/> Strategic Initiatives	<input type="checkbox"/> Entry to the Program	<input type="checkbox"/> New Collection Payment Tools

Comments or explanation:

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## Performance Report

Comments summarized in Individual Program Report

Make one or more comments on your performance for the reporting period by using the provided Free Form Reporting and Comments. The comments will be included in the Individual Program Report and will be displayed to the Legislature.

Please include the content of your meeting agendas in a memo provided to the committee supporting the CRTFA. If any agenda is provided in this form or if the reported data differs from the instructions, please describe the reported data and any steps for providing the information to the form.

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

**Abstract Summary of Collection Reporting Examples 2022-23**

**Program Overview**  
The collection of unpaid court-related debt is a complex effort between the Judicial Council, the State Bar, and the courts. This report provides information on the collection of unpaid court-related debt in the State Bar's collection program.

**Program Objectives**  
The State Bar's collection program is designed to collect unpaid court-related debt from the State Bar's members. The program's objectives are to collect unpaid court-related debt from the State Bar's members, to provide information on the collection of unpaid court-related debt, and to provide information on the collection of unpaid court-related debt.

**Program Results**  
The State Bar's collection program has collected a total of \$1,234,567 in unpaid court-related debt from the State Bar's members. This amount represents a 15% increase over the previous reporting period. The program has also collected a total of \$567,890 in unpaid court-related debt from the State Bar's members, which represents a 10% increase over the previous reporting period.

**Program Challenges**  
The State Bar's collection program faces several challenges, including a high volume of unpaid court-related debt, a high rate of delinquency, and a high rate of non-payment. The program is currently working to address these challenges by implementing new collection strategies and by providing additional support to members who are having difficulty paying their debt.

**Program Recommendations**  
The State Bar's collection program should continue to focus on collecting unpaid court-related debt from the State Bar's members. The program should also continue to provide information on the collection of unpaid court-related debt and to provide information on the collection of unpaid court-related debt.

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### Annual Financial Report

Category	Current Period	Prior Period	Combined Total	Ability to Pay	Victim Restitution
Revenue					
Expenses					
Net Revenue					
Net Expenses					
Net Total					

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### Date Elements

Element	Value

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### Revenue

- Report revenue collected for nondelinquent and delinquent cases and the associated number of cases.
- Report the number of cases with payments received, **not** the number of payments.
- All collections information should be separated by period.
- All collections information not separated by period should be reported in Prior Period.

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## Costs

- Authorized by PEN § 1463.007
- Program must comply with PEN § 1463.010(b)
- Program must meet 10 of 16 collections activities
- Program must separately track and report delinquent revenue
- *Guidelines and Standards for Cost Recovery*

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## Adjustments

- Include only court-ordered suspensions, 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.
- May include ability to pay reduced amounts and administrative fees repealed or vacated because of legislative change.

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## Discharge

- Discharge is authorized and approved by responsible collecting entity (Government Code § 25257 and § 25259.7)
- Discharge relieves collecting entity of obligation to actively pursue the debt.
- Discharge **does not** relieve individual of obligation to pay debt amount owed.
- Discharge score (metric) is impacted by residual outstanding balance.
- Discharged cases *may* be referred to FTB-IIC.
- Report payments on discharged case as revenue in Column E, and the same value (not case balance) should be reported in Column C. One (1) case should be reported in Columns B and D.

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### Poll #3

Our program processes outstanding delinquent debt for discharge from accountability when there has been no collections activity on case for:

- a. Less than 5 years
- b. Between 5 and 10 years
- c. More than 10 years
- d. No discharge process in place

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### Ability to Pay (ATP) Program

- Programs **may not** charge a defendant an administrative fee for payment plans on nondelinquent and delinquent accounts, for an online or in-person (paper form) ability-to-pay determination request.
- Programs may claim costs associated with ATP installment payment plans (GOV § 68645):
  - **Nondelinquent:** claim **up to \$35** (PEN 1463.007(d)) per approved payment plan
  - **Delinquent:** recover costs, **up to actual**, per regular collections practices (PEN § 1463.007)

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### Reporting Administrative Costs

**Collections Reporting Template (CRT):**

Report costs recovered, up to actual, per normal collections practices.

**Cost Recovery Report Template (CRRT):**

Report costs recovered, up to \$35, per approved payment plan (PEN 1463.007(d))

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## Collections Reporting Template

Report nondelinquent, delinquent, and combined revenue totals collected from ALL online and in-person (paper form) ATP determination requests:

Online ATP Revenue: Nondelinquent	Online ATP Revenue: Delinquent	Online ATP Revenue: Combined	In-Person ATP Revenue: Nondelinquent	In-Person ATP Revenue: Delinquent	In-Person ATP Revenue: Combined
Col. AH	Col. AI	Col. AJ	Col. AK	Col. AL	Col. AM
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-	-	-	-	-	-

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## Collections Reporting Template (cont'd)

Report the number of cases and costs claimed for ALL nondelinquent cases, from Online and In-Person (paper form) ATP determination requests:

Online ATP Cases w/ Installment Payments: Nondelinquent	Online ATP Installment Costs Claimed: Nondelinquent	In-Person ATP Cases w/ Installment Payments: Nondelinquent	In-Person ATP Installment Costs Claimed: Nondelinquent
Col. AN	Col. AO	Col. AP	Col. AQ
-	-	-	-
-	-	-	-

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## Cost Recovery Report Template (CRRT)

- CRRT is a different report, submitted monthly to Branch Accounting and Procurement (BAP).
- Cost calculated at the maximum \$35 rate.

The screenshot shows a detailed form with the following sections:

- ADMINISTRATIVE SERVICES:** Includes fields for 'Total of Orders and Vouchers as permitted under Total Cost Financial Policies and Procedures Manual and OMB Circular A-87', 'Administrative Services (Use CFP Plans)', 'Fiscal Year', and 'CFP Percentage'.
- ABILITY TO PAY DETERMINATION REQUESTS:** Includes 'Number of non-delinquent installment payment plans ordered', 'Fee (up to \$25.00 charged and subject to cost)', and 'Approved ATP Installment Plans'.
- Total Costs subject to recovery prior to any previous distribution:** A field with an arrow pointing to the right.

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## Poll #4

- A collections program may recover costs of up to \$35 for ATP cases per:
- Court-approved extension on payment due date.
  - Court-approved installment payment plan.
  - Court-approved reduction of outstanding balance.

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## Victim Restitution

- Victim restitution (VR) collection costs are **not** recoverable under PEN 1463.007.
  - Distribution of VR payments is first priority, under PEN 1203.1(d).
  - Collection of VR is Probation Dept., or court responsibility, generally.
- Report VR **only** in this section of AFR:

VICTIM RESTITUTION COLLECTIONS										
Case Number	Number of Cases Pending/Collected	Value of Costs		Value of Costs		Value of Costs		Value of Costs		Estate Manager
		Case-Related	Case-Related	Case-Related	Case-Related	Case-Related	Case-Related	Case-Related	Case-Related	
	Est. 86	Est. 87	Est. 88	Est. 89	Est. 90	Est. 91	Est. 92	Est. 93	Est. 94	

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## Performance Metrics Tab

- Table is formula driven except for comments box.
- Space in comments box is limited. Provide brief explanation of low/high numbers.

Collector Effective Index	Current	Prior	Comments
First Year Attrition Rate			
Speed Efficiency Score	Current	Prior	Comments
Court Collection Program			
County Collection Program			
Private Agency			
PTB Court-Ordered Debt			
PTB Interagency Internal Collection			
Long-Term Program			
Other			
Cost to Referral Ratio	Current	Prior	Comments
Adjustment Score	Adjustments	Score	
Discharge Score	Discharges	Score	
Click Monitor			
Please provide any brief comments on your performance measures you wish included in the Dashboard for your program. (500 character maximum)			

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## Transfer Sheet

- Use of this form is optional.
- Use form to show the net transfer of cases between programs.

Program	Number of Delinquent Cases of Period Beginning (Ending Balance from Prior Year - Col. A)	Value of Delinquent Cases of Period Beginning (Ending Balance from Prior Year - Col. A)	Number of Cases Transferred Between Programs	Value of Cases Transferred Between Programs	Adjusted Number of Delinquent Cases of Period Beginning (Enter in Col. M)	Adjusted Value of Delinquent Cases of Period Beginning (Enter in Col. N)
	Col. 1	Col. 2	Col. 3	Col. 4	Col. M	Col. N
Non-Delinquent Collections						
Court Collection Program						
County Collector Program						
Private Agency						
FTB Case/Charge Debt						
FTB Emergency Intercept Collection						
State Branch Program						
Other						
Subtotal Delinquent	-	-	-	-	-	-

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PC 96120 (Categories)	Cases	Tax/fees
1. Value of cases	Value of cases	
2. Value of cases	Value of cases	
3. Value of cases	Value of cases	
4. Value of cases	Value of cases	
5. Value of cases	Value of cases	
6. Value of cases	Value of cases	
7. Value of cases	Value of cases	
8. Value of cases	Value of cases	
9. Value of cases	Value of cases	
10. Value of cases	Value of cases	
11. Value of cases	Value of cases	
12. Value of cases	Value of cases	
13. Value of cases	Value of cases	
14. Value of cases	Value of cases	
15. Value of cases	Value of cases	
16. Value of cases	Value of cases	
17. Value of cases	Value of cases	
18. Value of cases	Value of cases	
19. Value of cases	Value of cases	
20. Value of cases	Value of cases	
21. Value of cases	Value of cases	
22. Value of cases	Value of cases	
23. Value of cases	Value of cases	
24. Value of cases	Value of cases	
25. Value of cases	Value of cases	

## Categories

- 16 The number of collections activities required under PEN 1463.007.
- 9 The number of categories created to simplify GOV 68514 reporting requirements.
- 4 The proposed number of categories, reduced based on reporting limitations.

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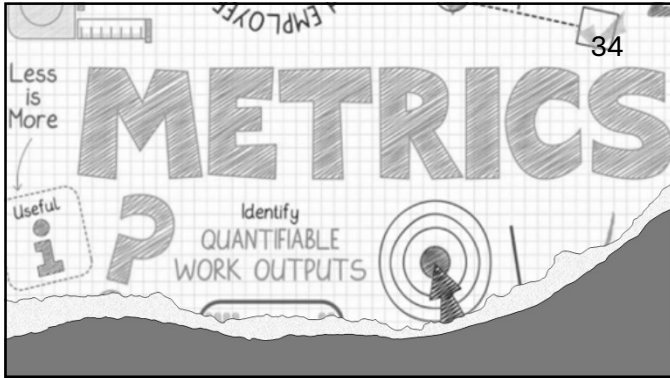
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## Quality Checklist

- Each section of Annual Financial Report represented.
- Useful self-auditing tool.

	Current Period: FINES, FEES, FORFEITURE, PENALTIES AND ASSESSMENTS
1	PC 96120 (Categories)
2	PC 96120 (Categories)
3	PC 96120 (Categories)
4	PC 96120 (Categories)
5	PC 96120 (Categories)
6	PC 96120 (Categories)
7	PC 96120 (Categories)
8	PC 96120 (Categories)
9	PC 96120 (Categories)
10	PC 96120 (Categories)
11	PC 96120 (Categories)
12	PC 96120 (Categories)
13	PC 96120 (Categories)
14	PC 96120 (Categories)
15	PC 96120 (Categories)
16	PC 96120 (Categories)
17	PC 96120 (Categories)
18	PC 96120 (Categories)
19	PC 96120 (Categories)
20	PC 96120 (Categories)
21	PC 96120 (Categories)
22	PC 96120 (Categories)
23	PC 96120 (Categories)
24	PC 96120 (Categories)
25	PC 96120 (Categories)

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**Performance Metrics:**

Measure	Definition	Formula
Collector Effective Index (CEI)	Percentage of case referrals with payment received versus total referrals of that age, Current and Prior Period.	$\frac{\text{Number of cases with payment received (n)}}{\text{Number of cases referred (n)}}$
First-year Resolution Rate (FYR)	Percentage of "current" period referral balance resolved within the first year.	$1 - \frac{\text{Change in Value (current)}}{\text{Value of Cases established/entered in workload (current)}}$
Spend Efficiency Score (SES)	Number of dollars spent to collect in an delinquent referrals for the various programs.	$\frac{\text{Cost of Collections}_{\text{m}}}{\text{Gross Revenue Collected}_{\text{m}}}$
Cost to Referral Ratio	Average dollars spent per referral of a specific age, Current and Prior Period.	$\frac{\text{Cost of Collections (n)}}{\text{Number of Cases Established (n)}}$

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**Normalizing Metrics:**

Measure	Definition	Formula
Adjustment Score	Represents the dollar value of adjustments against the total referral balance.	$\frac{\text{Adjustments (Combined)}}{\text{Value of Cases Beginning Balance (Combined)}} \times 1000$
Discharge Score	Represents the dollar value of discharges against the total referral balance.	$\frac{\text{Discharge from Accountability (Combined)}}{\text{Value of Cases Beginning Balance (Combined)}} \times 1000$
Risk Monitor	Number of cases which became delinquent as a percentage of total "current" period referrals, including non-delinquent referrals.	$\frac{\text{Number of Case Established, Inclosed (Current)}}{\text{Number of Case Established (Current) + Number of Case with Payment Received (Current + delinquent, current)}}$

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## Metrics and Dashboard

Collector Effective Index	Current	Peer	Composite
First Year Resolution Rate			
Speed Efficiency Score			
Cost Referral Rate			
Adjustment Score			
Discharge Score			
Risk Monitor			

Please provide any brief comments on your performance measures (as well included in the Dashboard for your program (200) character maximum)

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## Clusters and Dashboard

Cluster 1	Cluster 2	Cluster 3	Cluster 4
Alpine	Butte	Shasta	Contra Costa
Amador	El Dorado	Siskiyou	Fresno
Calaveras	Butte	Sutter	Kern
Columbia	Imperial	Tahama	Monterey
Del Norte	Kings	Tuolumne	San Francisco
Glenn	Lake	Yuba	San Joaquin
Inyo	Madera	Yuba	San Mateo
Lassen	Marin		San Bernardino
Mariposa	Merced		San Diego
Modoc	Merced		Santa Clara
Mono	Napa		Solano
Plumas	Nevada		Sonoma
San Benito	Placer		Stanislaus
Sierra	San Luis Obispo		Tulare
Trinity	Santa Cruz		Ventura

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## 2022-23 Individual Program Report (sample)

**Summary:**

**Dashboard:**

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## PMB Takeaways

- Metrics use only CRT data
- No specified benchmarks
- Clean data *may* improve performance averages
- Recording of PMB trainings available online.

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## Reminders and updates...

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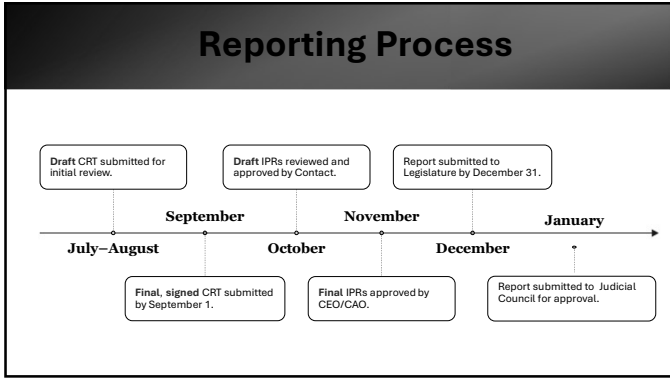
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## Reporting Repealed Fees

Any remaining fees repealed by statute should be dismissed or vacated and reported in CRT as **Adjustments**.



A collecting entity **cannot** continue to collect fees repealed by law.

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## Private Collection Agencies

- AllianceOne
- Financial Credit Network (FCN)
- Harris & Harris
- Integral Recoveries
- Linebarger Goggan Blair & Sampson, LLP
- Penn Credit
- Transworld Systems, Inc. (TSI)

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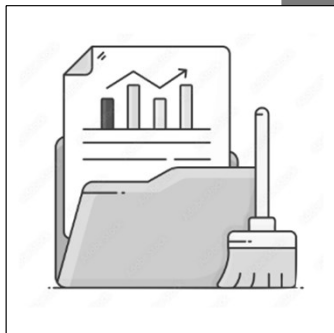
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## Data Cleaning



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## Common Reporting Errors

- Missing data
- Incorrect data
- Repeated (carry over) data
- Dated (old) information
- No comments on Performance

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## Contact and Other Information

- ✓ Missing data (e.g., revenue, costs)
- ✓ Collections activities NOT reported
- ✓ Activities checked/un-checked NOT current
- ✓ Totals NOT reconciled with Annual Financial Report

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## Annual Financial Report

- Missing data
  - Case counts
  - Victim restitution
- Data NOT separated by Period

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# Performance Report

Comments are:

- ✓ NOT provided
- ✓ Lengthy
- ✓ Inconsistent with current performance

**STUDYCOUNT - Address**  
Use the space below to describe 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 see attached address.

Please explain the extent of your reporting capabilities in terms of providing the information required by SCRS/SL. 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.  
Please see attached address.

Additional operational information about your collections program for the reporting period.  
Please see attached address.

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CURRENT PERIOD ONLY - STANDARDS BY REPORT TYPE, FISCAL YEAR, FUNDING SOURCE, PROGRAM TYPE AND ACCOUNT NUMBER										
	Number of Cases with Disposition or Delinquency	Value of Cases with Disposition or Delinquency	Number of Cases with Payments Received Since 1 Jan 21	Gross Revenue Collected	Cost of Collections (Prior Case Will Case entry on separate sheet)	Adjusted Revenue (Revenue Collected - Collections Cost)	Net Value of Revenue (Adjusted Revenue - Administrative Costs)	Value of Cases on Judgment Report (Since 10/1/20)	Initial Balance (Judgment Report Since 10/1/20)	Percentage of Debt (Judgment Report Since 10/1/20)
	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K
1. All Delinquency Collections										
2. Court Delinquency										
3. Court Judgment										
4. Non-Court Judgment										
5. Non-Court Delinquency										
6. Total Delinquency										

What challenges did **you** face when completing 2023-24 Collections Reporting Template?

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## Data Error Solutions

- Develop required report(s)**
- Double-check all entries**
- Reprogram system(s)**
- Request accurate data from third-party**
- Use available tools:**

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**CRT Review Assigned Analyst:**

Nicholas Duffy  
(415) 865-7647  
Nicholas.Duffy@jud.ca.gov

**Court/County Program:**

Amador	Merced
Kings	San Benito
Lake	San Francisco
Madera	Solano

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**Collections Resources Webpage**

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