



# Collections Reporting Template Training


Judicial Council, Funds and Revenues Unit

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## Training Goals

Review reporting requirement

Provide walk-through of Collections Reporting Template (CRT)

Discuss 2024-25 reporting process

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## Collections Reporting Requirement

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## Penal Code § 1463.010

Penal Code § 1463.010 (c): 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.



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## GC § 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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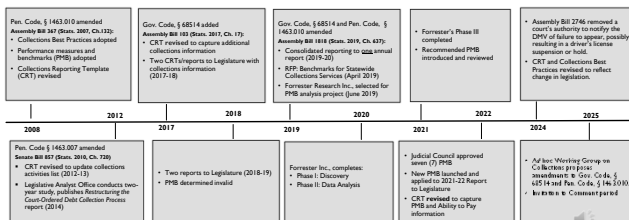
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## STATEWIDE COLLECTIONS PROGRAM 2008 to 2025



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## Update: Collections Working Group

- Collections Best Practices updated
- Proposed amendments to Gov. Code § 68514 and Pen. Code § 1463.007
- Standardize discharge process
- Review and update collections practices and procedures



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## Collections Reporting Template (CRT) Review and Approval Process



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## CRT Workbook



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## **Eight Worksheets:**

1. Collections Activities
2. Program Report
3. Performance Report
4. Annual Financial Report (AFR)
5. Performance Metrics tab
6. Transfers
7. Categories
8. Quality Checklist

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# Annual Financial Report

Current Period

Prior Period

Combined Total

Ability to Pay

Victim Restitution

Page 1 of 1

Print

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## Transfers

	Number of Delinquent Cases at Period Beginning (Ending Distance from Prior Year – Col. A)	Value of Delinquent Cases at Period Beginning (Ending Distance from Prior Year – Col. B)	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)
	Col. 1	Col. 2	Col. 3	Col. 4	Col. M	Col. N
<b>Programs</b>						
<b>Non-Delinquent Collections</b>						
Court Collection Program					-	-
County Collection Program					-	-
Private Agency					-	-
FTB Over-Collected Debt					-	-
FTB Inequity/Interest Collection					-	-
Writ/Arrest Program					-	-
Other					-	-
<b>Subtotal Delinquent</b>						

- Use of this form is optional.
- Use form to calculate the *net values of case transfer between programs*.
- Values in yellow highlighted columns, should be reported in Columns M and N of the 2024-25 template.

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FEW-161 Categories	Category	Comments
1. The number of collections activities required under Pen. Code, § 1463.007.	16	
2. The number of categories created to simplify Gov. Code, § 68514 reporting requirements.	9	
3. The proposed number of categories, reduction based on reporting limitations.	4	

### Categories

**16** The number of collections activities required under Pen. Code, § 1463.007.

**9** The number of categories created to simplify Gov. Code, § 68514 reporting requirements.

**4** The proposed number of categories, reduction based on reporting limitations.

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### Quality Checklist

- Use of checklist is recommended to reduce reporting omissions/errors.
- Each section of Annual Financial Report represented.
- Useful self-auditing tool.

Item	Section	Comments
1	1	
2	2	
3	3	
4	4	
5	5	
6	6	
7	7	
8	8	
9	9	
10	10	
11	11	
12	12	
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93	93	
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96	96	
97	97	
98	98	
99	99	
100	100	

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### Performance Metrics

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

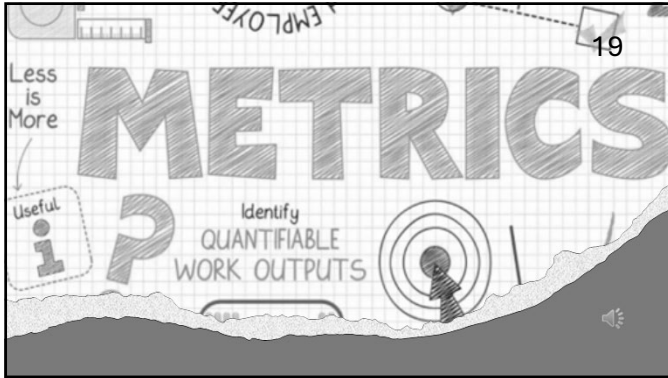
Collection Office Name	2017	2018
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100		

Table displays individual program averages for each metric. Cluster averages are displayed on dashboard.

Provide brief comment on performance. Use space to explain "questionable" numbers. (e.g., 0 or 100% score, percent, or ratio)

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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.	$1 - \left( \frac{\text{Change in Value (current)}}{\text{Value of Cases established (referral in workload (current))}} \right)$
Spend Efficiency Score (SES)	Number of dollars spent to collect on 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.	$\frac{\text{Number of Cases Established (current) - Number of Cases with Payments Received (current - delinquent cases)}}{\text{Number of Cases Established (current) + Number of Cases with Payments Received (current - delinquent cases)}}$

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# Clusters and Dashboard

Cluster 1	Cluster 2	Cluster 3	Cluster 4
Alpine	Burns	Salinas	Contra Costa
Alameda	Solano	Yuba	Los Angeles
Clatsop	Humboldt	Sutter	Orange
Colusa	Imperial	Tulare	Henrieville
Del Norte	Kings	Tulare	Sacramento
Gorda	Lake	Yolo	San Francisco
Inyo	Modoc	Yuba	San Mateo
Lassen	Marin		San Diego
Mariposa	Mendocino		Santa Clara
Modoc	Merced		
Mono	Napa		
Sierra	Nevada		
Plumas			
San Benito	Placer		
Sierra	San Luis Obispo		
Tuinity	Santa Cruz		

Court
▼

Alameda

**Fiscal Year 2023-24**  
**Collections**  
**Individual**  
**Program Report**

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**Cluster**

**Outstanding Balance**  
**\$169,705.707**

**Handeling/Inquest Revenue**  
**\$26,705.89**

**First-year Res**  
**Score**  
6.57

**Collector Effective Index**

● Score ● Median Average

Category	Score
Cluster	0.08
Peer	0.09

**Cash Rate**

● Score ● Median Average

Category	Score
Cluster	10.00
Peer	12.00

**Population**  
1,641,869

**Judges**  
73

**Commissioners**  
10.00

**Best Practices Engaged**  
21/21

**Collections Activities Performed**

Collector	Score	Median Average
Current	0.09	0.15
Peer	0.08	0.08
Combined	0.08	0.10

**Cash Rate**

Collector	Score	Median Average
Current	10.00	12.00
Peer	12.00	12.00
Combined	11.00	12.00

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## Individual Program Report (sample)

### Summary:

**Report Overview:**  
This report provides a comprehensive overview of the program's performance, including a summary of the program's goals, objectives, and outcomes. It also includes a detailed analysis of the program's financial performance, including a breakdown of costs and revenues. The report is designed to provide a clear and concise summary of the program's performance, allowing stakeholders to make informed decisions about the program's future.

### Dashboard:



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## Data Elements

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## Collections Activities Sheet

**Court/County Contact:** Who should we contact for additional information and/or clarification?

**Case referral process:** Tell us the order by which delinquent data referred/forwarded between collection programs.

**Collections information:** Report amount collected, number of cases, number of individuals associated with those cases, and costs per collection activity.

**Period Code, § 1463.007 components:**

Period Code	Component	Amount Collected	Number of Cases	Number of Individuals	Costs per Collection Activity
1	Initial Assessment				
2	Case Management				
3	Program Evaluation				
4	Financial Reporting				
5	Case Referral Process				
6	Program Performance				
7	Financial Performance				
8	Case Referral Process				
9	Program Performance				
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99	Program Performance				
100	Financial Performance				

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## CURRENT PERIOD NEWLY ESTABLISHED DELINQUENT DEBT: FINES, FEES, FORTUITURES, PENALTIES AND ASSESSMENT

[illegible][illegible]

## Col. B

- Report a number *less than* value reported in Column D.

[illegible]



Column C:  
Value of Cases Established Delinquent

Value of Cases Established  
or Referred as Delinquent

Col. C

DO:

- Report the value of cases assigned to each program for cases reported in Column B.
- Report the value of cases reported in Column B assigned to each program at year's end (June 30).

DON'T:

- Report an amount *less than* value reported in Column J.

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Column D:  
Cases w/Payments Received

Number of Cases with  
Payment(s) Received  
(Items 1 and 2)

Col. D

DO:

- In Row 3, report the number of **nondelinquent cases** associated to revenue reported in Column E.
- In Rows 4-10 report the number of **delinquent cases** associated with revenue in Column E.

DON'T:

- Report the number of **payments** received.

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Column E:  
Gross Revenue Collected

Gross Revenue Collected

Col. E

DO:

- Report revenue collected from **nondelinquent cases**, in Row 3.
- Report revenue collected from **delinquent cases** by program, in Rows 4-10.

DON'T:

- Include revenue from cases referred to collections in prior periods.

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Column F:  
Cost of Collections

Cost of Collections  
(Penal Code 1463.007)  
enter as negative number

Col. F

DO:

- Refer to authority: Penal Code, § 1463.007
- Recover costs for **delinquent** collections only.
- Track nondelinquent case activity separate from delinquent.
- Report recovered costs as a negative (-) number.
- Refer to *Guidelines and Standards for Cost Recovery*

DON'T:

- Report costs in lump sum. Prorate costs by program, if necessary.
- Report costs as a positive number.
- Report \$35 claimed for nondelinquent ATP cases.

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Column G:  
Adjustments

Adjustment: Amount satisfied by Court-ordered Suspension, Dismissal or Alternative Sentence (Item 3)

Col. G

DO:

- Include value of court-ordered suspensions, dismissals, and/or alternative non-cash modifications to ordered amount.
- Report amount as a positive number.

DON'T:

- Use column for accounting adjustments; e.g., ending balance modifications.

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Column H:  
Discharge from Accountability

Discharge from Accountability (Item 3)

Col. H

DO:

- Refer to authority: Gov. Code, § 25257 to § 25259.7.
- Report discharged amount as a positive number.
- Discharge debt annually to avoid residual outstanding balance.
- Refer discharged cases to FTB-IIC.
- Report collections transaction on a discharged case as any standard.

DON'T:

- Discharge victim restitution, unless the victim is deceased.
- Include delinquent debt that has not been approved for discharge during the reporting period.

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Column J:  
Value of Cases on Installment Plan

Value of Cases on Installment Agreement (Item 8)

Col. J

DO:

Track delinquent installment plans.

Report the value of all newly established delinquent cases placed on an installment agreement.

Report the value on plans until paid in full.

DON'T:

Track nondelinquent installment plans.

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Column K:  
Default Balance

Default Balance Installment Agreement (Item 8)

Col. K

DO:

Track all delinquent payment plans.

Report cases that are in default on June 30, 2025 (i.e., at year end installment plan was ended/not reinstated, because of non-payment.

Report the case value on installment plans until paid in full.

DON'T:

Include cases set up on installment plans before July 1, 2024.

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Annual Financial Report:  
Prior Period Section

PRIOR PERIODS PREVIOUS TO ESTABLISHED DELINQUENT FIRST PERIOD (ALL PRIOR PERIODS, PRIOR TO AND SUBSEQUENT TO)											
	Number of Delinquent Cases at Period Beginning (Column M, Item 8)	Value of Delinquent Cases at Period Beginning (Column N, Item 8)	Number of Cases with Payments Received (Column O, Item 8)	Value of Payments Received (Column P, Item 8)	Number of Cases with Payments Received (Column Q, Item 8)	Value of Payments Received (Column R, Item 8)	Number of Cases with Payments Received (Column S, Item 8)	Value of Payments Received (Column T, Item 8)	Number of Cases with Payments Received (Column U, Item 8)	Value of Payments Received (Column V, Item 8)	Percentage of Cases with Payments Received (Column W, Item 8)
1. Total	Col. M	Col. N	Col. O	Col. P	Col. Q	Col. R	Col. S	Col. T	Col. U	Col. V	Col. W
2. Delinquent Cases											
3. Delinquent Cases											
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100. Delinquent Cases											

Include activity and transactions for cases established as delinquent before July 1.

Columns O, P, Q, R, S mirror data captured in Current Period, Columns D, E, F, G, H.

Columns M, N, U, and V capture different data.

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## Columns M and N: Value of Cases on Installment Agreements

PREPARED BY: PREVIOUSLY DELINQUENT CASES, PREVIOUSLY DELINQUENT CASES, PREVIOUSLY DELINQUENT CASES										
	Number of Delinquent Cases on Installment Agreements (Column M)	Value of Delinquent Cases on Installment Agreements (Column N)	Number of Cases with Payment Delinquency (Column O)	Cost of Delinquent Cases on Installment Agreements (Column P)	Adjustment Amount (Column Q)	Discharge Rate (Column R)	Net Value of Delinquent Cases on Installment Agreements (Column S)	Value of Cases on Installment Agreements (Column T)	Default Status (Column U)	Percentage of Cases on Installment Agreements (Column V)
1. New Delinquent Cases	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
2. New Delinquent Cases										
3. New Delinquent Cases										
4. New Delinquent Cases										
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15. New Delinquent Cases										
16. New Delinquent Cases										
17. New Delinquent Cases										
18. New Delinquent Cases										
19. New Delinquent Cases										
20. New Delinquent Cases										

- Column M: include the ending case count from the prior year (Column AE)
- Column N: include the ending balance from the prior year (Column AF)

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## Columns U and V: Value of Cases on Installment Agreements

PREPARED BY: PREVIOUSLY DELINQUENT CASES, PREVIOUSLY DELINQUENT CASES, PREVIOUSLY DELINQUENT CASES										
	Number of Delinquent Cases on Installment Agreements (Column U)	Value of Delinquent Cases on Installment Agreements (Column V)	Number of Cases with Payment Delinquency (Column O)	Cost of Delinquent Cases on Installment Agreements (Column P)	Adjustment Amount (Column Q)	Discharge Rate (Column R)	Net Value of Delinquent Cases on Installment Agreements (Column S)	Value of Cases on Installment Agreements (Column T)	Default Status (Column U)	Percentage of Cases on Installment Agreements (Column V)
1. New Delinquent Cases	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
2. New Delinquent Cases										
3. New Delinquent Cases										
4. New Delinquent Cases										
5. New Delinquent Cases										
6. New Delinquent Cases										
7. New Delinquent Cases										
8. New Delinquent Cases										
9. New Delinquent Cases										
10. New Delinquent Cases										
11. New Delinquent Cases										
12. New Delinquent Cases										
13. New Delinquent Cases										
14. New Delinquent Cases										
15. New Delinquent Cases										
16. New Delinquent Cases										
17. New Delinquent Cases										
18. New Delinquent Cases										
19. New Delinquent Cases										
20. New Delinquent Cases										

- Column U: include cases on installment agreement as of July 1, **plus** previously-delinquent cases (i.e., reported in Column N) put on installments during the reporting period.
- Column V: include value of cases reported in Column U that defaulted during the reporting period **only**.
- Balance on defaulted cases (Columns K and V) should not be carried forward year-to-year.

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## Annual Financial Report: Combined Section

COMING INCOME AND NEW SALARIES, PAY, RET. FORTUITOUS, PENSION AND ACCIDENTS										
	Number of Cases Disputing Salaries	Value of Cases Disputing Salaries	Cases Settled Collected	Cost of Outcomes Paid (Col. 10) NOTES	Adjustments	Discharge from Accountability	Net Change in Value	Number of Cases Disputing Salaries	Value of Cases Disputing Salaries	Case Messages
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	
1. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
2. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
3. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
4. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
5. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
6. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
7. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
8. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
9. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
10. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
11. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
12. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
13. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
14. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
15. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
16. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
17. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
18. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
19. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-
20. New Disputing Salaries	-	-	-	-	-	-	-	-	-	-

- Yellow highlighted cells are formula driven, no data entry required.
- Columns AE and AF include formulas that can be replaced with actuals.
- If Column AG displays an error message, but amounts reported in Columns AE and AF reconcile to case management/accounting systems, explain error in Performance Report.

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## Combined Section: Crosswalk

Data Element:	Current Period Section	Prior Period Section	Combined Section
Case Number	B	M	X
Case Value	C	N	Y
Cases w/Payment received	D	O	-
Gross Revenue	E	P	Z
Cost of Collections	F	Q	AA
Adjustments	G	R	AB
Discharge from Accountability	H	S	AC
Value of Cases on Installment Agreements	J	U	-
Default Balance	K	V	-

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## Annual Financial Report: Ability to Pay (ATP) Section

COLLECTIONS FROM CASES SUBJECT TO ABILITY TO PAY DETERMINATION											
Period	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	Online ATP Cases w/ Installment Payments Nondelinquent	Online ATP Installment Cases Closed Nondelinquent	In-Person ATP Cases w/ Installment Payments Nondelinquent	In-Person ATP Installment Cases Closed Nondelinquent	In-Person ATP Cases w/ Installment Payments Delinquent
Current Period	Col AH	Col AI	Col AJ	Col AK	Col AL	Col AM	Col AN	Col AO	Col AP	Col AQ	Col AR
Prior Period											
Combined Totals											

- Columns AH, AI, AK, AL: Report nondelinquent, delinquent, and combined revenue totals collected from ALL online and in-person (paper form) ATP determination requests.
- Columns AN, AO, AP and AQ: Report the number of cases and costs claimed for ALL **nondelinquent** cases, from Online and In-Person (paper form) ATP determination requests.
- Delinquent costs recoverable, up to actual, per standard collections practices (Penal Code, § 1463.007)

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## Reporting ATP Costs: Cost Recovery Report Template (CRRT)

- Recover **actual** costs for collecting on delinquent ATP approved cases.
- Cost is pre-populated at the maximum \$35 rate. Adjust to **actual** claimed cost.
- CRRT is a different report, submitted monthly to Branch Accounting and Procurement (BAP).
- NOTE: All activity for cost recovery should be posted to Phoenix Fund 120007 Enhanced Collections

<b>ADMINISTRATIVE SERVICES</b>	
10% of Salaries and Wages as permitted under Total Cost Financial Policies and Procedures Manual and CRR Circular ATP	10%
Administrative Services (See CRSP Rate)	Fiscal Year: 2024 Percentage: 10%
Total Administrative Services	\$ 35.00
<b>ABILITY TO PAY DETERMINATION REQUESTS (ATP)</b>	
Approved ATP Installment Plans	Number of non-delinquent installment payment plans entered: 10
Fee (up to \$35.00 charged and waived to client)	\$ 35.00
Total Costs subject to recovery prior to any revenue distribution	\$ 70.00
All activity for cost recovery should be posted to Phoenix Fund 120007 Enhanced Collections.	

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## Annual Financial Report: Victim Restitution Section

VICTIM RESTITUTION SECTION									
	Number of Cases - Offending Parties Not Plea Trial	Value of Cases - Offending Parties Not Plea Trial	Number of Cases - Victims/Defendants Not Plea Trial	Value of Cases - Victims/Defendants Not Plea Trial	Restitution Collected	Restitution Waived	Net Change in Value	Number of Cases - Total Cases	Value of Cases - Total Cases
1. Total	Col 01	Col 02	Col 03	Col 04	Col 05	Col 06	Col 07	Col 08	Col 09
2. New Offenses/Collection									
3. Court Orders/Collection									
4. Court Orders/Collection									
5. Court Orders/Collection									
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99. Court Orders/Collection									
100. Court Orders/Collection									

- Report victim restitution (VR) **only** in this section of AFR.
- Costs related to the collection of VR are **not** recoverable under Pen. Code, § 1463.007.
- Distribution of VR payments is **first** priority, under Pen. Code, § 1203.1(d).
- Collection of VR is typically the responsibility of County Probation Dept. or court.

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## CRT: Data Errors



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## Common Mistakes:

Missing data

Incorrect data


Repeated (carry over) balance

Dated (old) information

No comments on Performance

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### Collection Activities

- ✓ 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



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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

[illegible]

## Reminders and Resources

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[illegible]

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Questions?

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- If data cannot be separated by Period, report it all in Prior Period section.
- If costs by program are unavailable, prorate total against all collection programs.
- If the reported data does not reconcile to accounting systems, the adjustments column should not be used to balance the numbers.
- If a discharged case includes victim restitution and court-ordered fines, payments received must be distributed to the victim first.
- If an error message pops up, check for use of cents and round to the nearest whole number.
- If FTB and the program's total do not reconcile, report the program's total.

WHAT IF ?

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Other reminders...

June 26: Q&A session

September 1: CRT due

August 8: Draft CRT due

**Evaluation**

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