

## Collections Reporting Template Glossary

**Accounts Receivable (A/R):** An account is a set of receivables that are not paid forthwith or in installments pursuant to Penal Code section 1205(d).

**Adjustments:** An adjustment is any change in the total of debt due after the initial determination of the amount of outstanding delinquent debt. Non-cash adjustments include the suspension of all or a portion of bail, fines, fees, penalties, forfeitures, or assessments. Alternative payments may include community service in lieu of a fine; dismissals include dismissing all or a portion of the debt. Cash adjustments include fees added for payment by an insufficient funds check (NSF) or a correction to the initial assessment amount. The imposition of a civil assessment is not considered an adjustment.

**Alternative Sentence:** This refers to a different option for resolving court-ordered debt, such as community service in lieu of bail or fines, designed for an individual who demonstrates an inability to pay.

**Case:** For the purposes of the Collections Reporting Template, a case is a set of official court documents filed in connection with an infraction, misdemeanor, or felony violation.

**Community Service:** This refers to the hours of service that are converted to a monetary value and applied to the fines, fees, forfeitures, penalties, and assessments and reduce the imposed amount.

**Comprehensive Collection Program:** A program that collects eligible delinquent court-ordered fines, fees, forfeitures, penalties, and assessments on infraction, misdemeanor, and felony cases, as authorized by Penal Code section 1463.007.

**Continuance:** A continuance is the postponement of a hearing, trial, or other scheduled court proceeding at the request of either or both parties in a court dispute, or by the judge. For purposes of the Collections Reporting Template, a continuance is the postponement, stay, or withholding of payment under certain conditions for a temporary period of time.

**Cost of Collections:** The costs of operating a collections program that are allowed to be offset against collected delinquent revenues prior to distribution under Penal Code section 1463.007.

**County Collection Program:** A collection program administered by the county.

**Court Collection Program:** A collection program administered by the local superior court.

**Debt Transfer:** A debt transfer is an uncollected debt balance amount transferred from one program to another during the reporting period.

**Delinquent Account:** A delinquent account results when an individual has not appeared in court as promised or has not complied with a court order for payment of fines, fees, penalties, forfeitures, and assessments or with the terms and conditions of a payment plan or accounts receivable (A/R) plan. Once the debt becomes delinquent, it continues to be delinquent and may be subject to collection by a comprehensive collection program.

**Discharged Account:** An account that has been deemed uncollectible and discharged from accountability. The actual discharge is based on established criteria by an authorized body, pursuant to Government Code sections 25257–25259.95.

**Dismissal:** A judgment that disposes a matter in a case. For the purposes of the Collections Reporting Template, this term refers to a criminal action dropped without settling the involved issues. The initial court-ordered debt no longer exists.

**Forthwith Payments:** Full payment of court-ordered fines, fees, forfeitures, penalties, and assessments on or before the due date. Installment and accounts receivable plans are not forthwith payments.

**Franchise Tax Board Court-Ordered Debt (FTB-COD) Program:** The Franchise Tax Board collection program authorized under Revenue and Taxation Code section 19280.

**Franchise Tax Board Interagency Intercept Collections (FTB-IIC) Program:** A program of the Franchise Tax Board authorized by Government Code section 12419.10(a)(1) to collect court-ordered fines, fees, forfeitures, assessments, and penalties from Franchise Tax Board refunds, unclaimed property, or California State Lottery winnings.

**Gross Revenue Collected:** Monies collected toward the satisfaction of a court-ordered debt by collection programs prior to any reductions.

**Installment Payment:** A scheduled payment agreed upon by the defendant and the court or county collection program, as established in Penal Code section 1205(d).

**Intra-branch Program:** An Intra-branch Program is a court or a county collection service provided under a written Memorandum of Understanding (MOU) to another court or county.

**Net Revenue:** Gross revenue collected less any reductions (i.e., allowable cost offsets pursuant to Penal Code section 1463.007).

**Non-delinquent Collections:** All non-delinquent revenue collected during the reporting period, including bail forfeitures, forthwith payments, and current payments made on accounts receivables and installment payment plans; recorded on row 3, column D of the Annual Financial Report worksheet.

**Other Justice-Related Reimbursements:** Monies that are owed such as victim restitution, juvenile delinquency cases heard in juvenile court, court-appointed counsel fees (e.g., alternate public defender and defense counsel fees), and other criminal justice–related fees.

**“Other” Program:** This refers to the “Other” row, row 9, of the Annual Financial Report worksheet and captures revenue that cannot be broken out or attributed to a single collecting entity (e.g., court, county, private agency, the FTB or an Intra-branch Program). Any amount reported on this row should be explained in the Program Report worksheet.

**Penal Code section 1463.007:** This statute specifies the criteria for a comprehensive collection program and allows the county and/or court to deduct, and deposit in the county treasury or trial court operations fund, the cost of operating a comprehensive collection program prior to distributing revenues to other governmental entities.

**Private Agency:** A private entity employed or contracted to collect court-ordered fines, fees, forfeitures, assessments, and penalties.

**Referral:** A referral is a newly established delinquent court-ordered debt submitted to a collection program during the reporting period.

**Suspensions:** Amounts that are reduced or eliminated as a result of a judicial order.

**Value of Cases:** The value of a case is the amount of court-ordered debt that is owed and is deemed collectible. For closed cases, the value is the sum of (gross) debt collected, dismissals, alternative payments, suspensions, and discharged accounts.

**Victim Restitution:** Victim restitution is an amount that is owed to a victim who incurs any economic loss as a result of a crime and that is payable directly from a defendant convicted of the crime as a condition of probation; see Penal Code section 1202.4(a)(1). The Restitution Fund fine under Penal Code section 1202.4(f) is also court-ordered, but is not paid directly to the victim.