Collections Reporting Template
Instructions

1. About the Collections Reporting Template
Under Penal Code section 1463.010, each superior court and county shall jointly submit information to the Judicial Council in a reporting template on or before September 1, 2009, and annually thereafter. The Judicial Council is required to develop performance measures and benchmarks to review the effectiveness of the cooperative superior court and county collection programs and report to the Legislature about which court or county is following best practices, the performance of each collection program, and any changes to improve performance of collection programs on a statewide basis.

The following worksheets must be completed and submitted to the Administrative Office of the Courts as part of the Collections Reporting Template:

- Contact and Other Information
- Program Report
- Performance Report
- Annual Financial Report

2. Due Date
The Collections Reporting Template is due annually on or before September 1 following each fiscal reporting period.

3. Reporting Period
The Collections Reporting Template should be completed for the period of July 1 through June 30.

4. What Should Be Reported
The following should be reported in the Collections Reporting Template:

- All delinquent court-ordered fines, fees, forfeitures, penalties, and assessments, victim restitution, and other criminal justice reimbursements imposed by law or court order in criminal (infraction, misdemeanor, and felony) cases, including delinquency cases against juveniles that are heard in adult court. Report all revenues generated by each collection program (e.g., court, county, private agency, Franchise Tax Board, or an Intra-branch Program).
- All revenues generated from non-delinquent cases.
- All court-ordered debt due to the state, county, city, and local government entities or other parties for which the court or county is collecting either directly or through a collection agency.
- Debt balances and revenue transactions, both monetary and nonmonetary, that occurred during the reporting period.
Fees collected in non-criminal cases (e.g., civil, probate, family, mental health, and juvenile dependency) should not be reported in the template.

5. **Worksheet 1: Contact and Other Information**  
In addition to basic contact information for the program, this worksheet captures program information including the extent to which Penal Code section 1463.007 components are being met. Programs should respond to the questions as they pertain to each collection program (e.g., court, county, private agency, the Franchise Tax Board, or an Intra-branch Program). A court or county collection program that has entered into a contract with another court or county for collection services should report the components used by the collecting entity in column 5 (Components Used by Intra-branch Program).

6. **Worksheet 2: Program Report**  
Programs should provide a description of any changes to collections during the fiscal year in the Program Report worksheet, describe the extent to which they are meeting the Judicial Council–approved Collections Best Practices, and identify any obstacles or problems that prevent the program from meeting the best practices. Please indicate areas in which training, assistance, or additional information is necessary in the collection-related topics that are listed in the second section. If additional space is required, please submit the information as an attachment in Microsoft Word format.

7. **Worksheet 3: Performance Report**  
Please provide a summary of the collection program’s performance during the reporting period. If additional space is required, please submit the information as an attachment in Microsoft Word format.

The Annual Financial Report worksheet captures the total revenue collected, court-ordered adjustments, discharged debt, and cost of collections. Note: this worksheet is protected and data entry is permitted only in unshaded cells. (Refer to sections that follow for instructions on how to complete this worksheet.)

**Rows 3–9, Fines, Fees, Forfeitures, Penalties, and Assessments**  
For each collection program, enter all transactions adjustments and discharged debt that occurred during the reporting period. Include in this worksheet all collections activity by each collection program.

- In row 3, report only non-delinquent gross revenue collected (e.g., traffic bail forfeitures, forthwith payments, accounts receivable, and current payment plans).
- In rows 4–9, report revenue collected, cost of collections, adjustments, and discharges on delinquent matters only.
- In row 8, report revenue collected by an Intra-branch Program. A court or county that refers delinquent cases to another court or county for collections services should report information in rows 8, 28, 43, and 54 of the Annual Financial Report, as appropriate.
• In rows 9, 29, 44, and 55 enter amounts that cannot be broken out or attributed to a single collection program (e.g., court, county, private agency, Franchise Tax Board, or an Intra-branch Program). Revenue collected by the Franchise Tax Board’s Interagency Intercept Collections (FTB-IIC) program or the Department of Motor Vehicles, should be reported in row 9, column D.

• Juvenile delinquency cases heard in Juvenile Court should be reported in the Victim Restitution and Other Justice Related Reimbursements section.

**Column B: Number of Cases Established/ Referred in Period**
Enter the total number of cases newly established or initially referred to each respective collection program. Cases that were previously established, but never referred to collections, are considered new cases and should be reported in column B.

**Column C: Value of Cases Established or Referred in the Reporting Period**
Enter the total value of new cases identified in column B that are newly established or referred during the reporting period. Debt established and/or referred to a program in prior reporting periods should be excluded. Debt balances transferred or returned from one collection program to another should be included in column C.

**Column D: Gross Revenue Collected During the Period**
Enter the total amount of delinquent revenue collected by each collection program during the reporting period and from all outstanding debt (case inventory). In row 3, include non-delinquent traffic bail forfeitures, forthwith payments, accounts receivable, and current payment plans.

**Column E: Cost of Collections**
Enter as a negative number the cost of collections allowable for recovery under Penal Code section 1463.007.

**Column F: Adjustments**
Enter the total dollar value of suspensions, alternative payments, dismissals, or other non-cash adjustments that occurred during the period. This should be entered as a positive number if the net effect is to reduce the amount of debt outstanding or a negative (−) number if the net effect is to increase the amount of debt outstanding. Charges for a bad check would be entered as a negative (−) dollar amount, as this would increase the amount of debt outstanding.

**Column G: Discharge from Accountability**
Enter the total dollar value of discharged accounts, under Government Code sections 25257–25259.95 that occurred during the reporting period. This should be entered as a positive number if the net effect is to reduce the amount of debt outstanding or a negative (−) number if the net effect is to increase the amount of debt outstanding. For example, if a $600 debt being collected by the county is discharged, +$600 would be entered in column G, row 5.
Rows 11–23, Quality Checklist
Review each quality criterion and check the box to attest that the data supplied conforms to the specification. Do not check the box if the information provided does not conform to the quality criterion. The Quality Checklist should be used to double-check the accuracy of information provided in the Annual Financial Report of this Collections Reporting Template. For boxes left unchecked, provide an explanation in the Program Report worksheet.

Rows 24–29, Beginning and Ending Balances: Fines, Fees, Forfeitures, Penalties, and Assessments
The Beginning and Ending Balances section should include the number and value of cases of all delinquent outstanding debt (case inventory). For each program type, enter the number of cases in columns H and K and the value of cases in columns I and L. If you cannot provide information by program type, please report in “Other” (row 29).

Column H, Number of Cases—Beginning Balance
Enter the total number of cases at the beginning of the period. The number should be the same as the number of cases at the end of the prior reporting period.

Column I, Value of Cases—Beginning Balance
This data represents the ending balance reported by the court/county for the prior reporting period. Any variance should be reported and explained in the Program Report worksheet.

Column J, Change in Value
Column J is the value of column C less the amounts shown in columns D, F, and G (this field is formula-driven, so no separate calculation or entry is required).

Column K, Number of Cases—Ending Balance
Enter the total number of cases at the end of the current reporting period for each program.

Column L, Value of Cases—Ending Balance
Enter the total net value of cases at the end of the reporting period for each program. The ending balance is the value of cases at the beginning of the current reporting period plus the change in value reported for the period in Column J.

Column M, Error Messages
This data field displays “Out of Balance” if the ending balance does not equal the beginning balance plus the sum of transactions that occurred during the period. For example:

- If the beginning balance for the County Collection Program in column I, row 25 is $10,000,000; and
- The total value of cases referred in column C, row 5 is $3,000,000; and
- The gross revenue collected in column D, row 5 is $2,000,000; and
- The value of adjustments in column F, row 5 is $250,000, and
• The value of discharged debt in column G, row 5 is $250,000;
• Then the ending balance reported in column L, row 25 should be $10,500,000, because

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10,000,000 + 3,000,000 - 2,000,000 - 250,000 - 250,000 = 10,500,000.
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If the ending balance in column L reconciles to the program’s case management and/or accounting system, explain the “Error Message” in the Program Report worksheet.

**Rows 31–37, Quality Checklist**
Review each quality criterion and check the box to attest that the data supplied conforms to the specification. Do not check the box if the data supplied does not conform to a particular quality criterion. The Quality Checklist should be used to double-check that the Annual Financial Report of this Collections Reporting Template is filled out correctly. For boxes left unchecked, provide an explanation in the Program Report worksheet.

**Rows 38–44, Victim Restitution and Other Justice-Related Reimbursements**
Enter transactions or adjustments that occurred during the reporting period and include 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. Rows 38–44, Column R should include only restitution owed to a victim by court order under Penal Code section 1202.4(a)(1).

**Rows 46–49, Quality Checklist**
Confirm that the data reported complies with the stated specification. For boxes left unchecked, explain in the Program Report worksheet.

**Rows 50–55: Beginning and Ending Balances: Victim Restitution and Other Justice-Related Reimbursements:**
The Beginning and Ending Balance sections should include the number and value of cases of all delinquent outstanding debt (case inventory). In addition to restitution, debt balance may include 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 not reported in rows 24–29.

• Instructions are the same as those for rows 24–29, except for the type of debt reported.
• The ending balance in column W should equal the beginning balance in column U plus the sum of transactions shown in column S (S = O - P - Q - R).

**Column X**
Enter a brief description of the debt reported in Column P of this worksheet. If the description is lengthy, include it in the Performance Report worksheet.

**Row 57, Quality Checklist**
Confirm that the reported data complies with the stated specifications.
**Rows 58–59, Collections Metrics for Fines, Fees, Forfeitures, Penalties, and Assessments**
These are self-populating calculated fields and no entry is required. The numbers provide a quantitative explanation of aggregate collections performance for delinquent debt.

**Rows 60–61, Error/Warning Messages**
These rows are blank unless errors or potential errors are detected in the worksheet. If error messages are present, please correct the identified error.

9. **Signature Block**
Print your name, sign, and date the Annual Financial Report worksheet.

10. **Submitting the Collections Reporting Template**
After you have completed the Collections Reporting Template:

   A. Print all completed worksheets in the Collections Reporting Template;
   B. Obtain the authorized court representative and county representative signatures;
   C. Fax or mail the original signed report to the AOC Enhanced Collections Unit; and
   D. E-mail all worksheets listed in section 1 to collections@jud.ca.gov.

**Contact Information**
Administrative Office of the Courts
Finance Division, Enhanced Collections Unit
2255 North Ontario Street, Suite 200
Burbank, California 91504-3188
Phone: 818-558-3221  Fax: 818-558-3112
E-mail: collections@jud.ca.gov

**If You Have Questions**
If you have any questions about the Collections Reporting Template, please contact the AOC Enhanced Collections Unit at 818-558-3221 or collections@jud.ca.gov.