

## **Instructions for Completing the Collections Reporting Template**

### **1. About the Collections Reporting Template (CRT)**

Under Government Code section 68514 and Penal Code section 1463.010, as amended by Assembly Bill 1818, (Stats. 2019, Ch. 637), each superior court and county shall jointly report each year on the collection of revenue from criminal fines and fees, including information related to specific collections activities, the use of best practices, and amount of outstanding court-ordered debt. This report shall be submitted to the Judicial Council on or before September 1, using a template provided by the Council.

The following worksheets include the data elements required by both Government Code section 68514 and Penal Code section 1463.010. The worksheets must be completed and submitted by the date indicated below to the Judicial Council as part of the CRT:

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

### **2. Due Date**

The CRT must be submitted to the Judicial Council as part of the report due on or before September 1, per Penal Code section 1463.010. If September 1 falls on a weekend or holiday, the report shall be due the next business day.

### **3. Reporting Period**

The CRT should be completed for the period of July 1 of the prior calendar year through June 30 of the calendar year the report is prepared. For example, for the 2020 report, the reporting period is July 1, 2019–June 30, 2020. The reporting period may also be referred to as the current period, the current year, the fiscal year, the reporting year, the year, or similar terms.

### **4. What Should Be Reported**

The following should be reported in the CRT:

- All delinquent court-ordered fines, fees, forfeitures, penalties, and assessments, as well as victim restitution, imposed by law or court order in criminal (infraction, misdemeanor, and felony) cases, including juvenile delinquency cases.
- All revenues generated by each collection program (e.g., court, county, private agency, Franchise Tax Board (FTB), intra-branch, or other program) from delinquent cases during the reporting period and the number of cases associated with those collections.
- All revenues generated from non-delinquent cases during the reporting period and the number of cases associated with those collections.

- The value and number of new cases established or referred during the reporting period, as well as the value and number of cases from prior period inventory which are still outstanding.

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

This worksheet captures contact information and data in response to Items 4, 5, 6, and 7 of the reporting requirements under Government Code section 68514 (highlighted in green). Required data corresponding to Items 1, 2, 3 and 8 is captured in the Annual Financial Report. Refer to sections that follow for instructions on how to complete the Contact and Other Information worksheet.

Penal Code section 1463.007 requires that each program engage 10 of 16 collections activities, including each of the first five activities listed. The collections programs may collectively meet the requirement. For purposes of this report, the collection activities were grouped into nine (9) categories. (See the Category Key).

**NOTE:** Based on the number of activities checked, the worksheet will indicate whether your collections program has fulfilled the requirements of a comprehensive collection program.

The **Category** column identifies the number assigned to each activity. Each activity utilized in the collection of delinquent court-ordered debt should be reported by Category. See the Categories tab for a non-exhaustive list of tasks/activities.

**Item 4:** In this column, check each activity that is met by at least one of the collections programs (e.g., court, county, private agency, FTB, and intra-branch program). This complies with the reporting requirement for a description of the collection activities used pursuant to Penal Code section 1463.007. It is expected that if a collection activity is marked on this Worksheet that is also listed as a best practice on the Program report, it will be marked there as well.

**Item 5:** In this column, for each case, track and record payment(s) received per collection activity and report the total amount collected in the corresponding Category at the end of the fiscal year.

**NOTE:** The total in Item 5, Row 22, should reconcile with the Gross Revenue Collected, Column Z, Row 26, of the Annual Financial Report. The totals in Item 5, Rows 11 and 14 are copied from the totals in Column Z, Rows 23 and 22 of the Annual Financial Report, respectively. You do not need to enter them again here.

**Item 6:** For purposes of this report, item 6 is interpreted as requesting information on each case plus a unique person (one individual).

In Column Item 6a, track and record each case by activity that the program engages (utilizes) as part of the collection effort and report the total number of cases by Category at the end of the fiscal year, whether or not the activity resulted in collections.

In Column Item 6b, track and record one individual in Category 3 regardless of the number of associated case(s) in 6a and report the total number of individuals at the end of the fiscal year.

**NOTE:** Since a program may utilize one or more of the 16 activities during the collections process, the number of cases by activity in 6a will always be equal to or greater than the associated number of individuals reported in 6b.

**Item 7:** In this column, for each case, track and record total operating costs per collection activity and report total costs in the corresponding category, as a negative (–) entry, at the end of the fiscal year.

For purposes of this report, operating costs are as defined in the [Guidelines and Standards for Cost Recovery](#). Operating costs should be calculated and recovered using the *Guidelines* approved methodologies.

**NOTE:** The total in Row 22, Item 7, must reconcile with Cost of Collections, Column AA, Row 26, of the Annual Financial Report.  
The totals in Item 7, Rows 11 and 14 are copied from the totals in Column AA, Rows 23 and 22 of the Annual Financial Report, respectively. You do not need to enter them again here.

**Additional Information:** Subdivision (a)(3) of Government Code section 68514 requires that the annual report include the total amount of fines and fees dismissed, discharged, or satisfied by means other than payment. Given the increased attention that is focused on individuals' ability to satisfy court-ordered debt through means other than payment, we are requesting additional detail about adjustments being made to delinquent court-ordered debt. These questions are optional, but the information provided will help shape more informed decisions about these issues.

Line 23: Enter the total value of delinquent court-ordered debt imposed upon defendants, or scheduled to be imposed, prior to any adjustments.

Line 24. Enter the number and value of cases where the defendants' bail or fine was reduced or waived as a result of an ability to pay determination. This includes determinations made through use of the online application, where appropriate.

Line 25: Enter the number and value of cases where the defendant satisfied their bail or fine through custody credits. Include the total value of the reduction, not just the base fine.

Line 26: Enter the number and value of cases where the defendant satisfied their bail or fine through community service hours.

Line 27: Enter the number and value of cases where court-ordered debt was satisfied through dismissal of charges.

**Wondering how to report data on CRT?  
See an Example of the Process on page 15**

## **6. Worksheet 2: Program Report**

Programs should provide a description of any changes to collections during the reporting period, including a description of the extent to which Judicial Council–approved Collections Best Practices are being met and any obstacles or problems that prevent the program from meeting the best practices. In the bottom section, indicate areas (by checkmark) in which training, assistance, or additional information is necessary. If additional space is required, please submit the information as an attachment in Microsoft Word format.

It is expected that if a best practice on this report matches a collection program or activity on either Worksheet 1 or Worksheet 4 which shows activity, it will be checked as being used on this report as well.

## **7. Worksheet 3: Performance Report**

Programs should provide a summary of the collection program’s performance during the reporting year, including the extent of the program’s reporting capabilities as it relates to the information required by Government Code section 68514. If data cannot be provided at this time or if the reported data differs from these Instructions, please describe the submitted data and any plans for providing this information in the future.

If additional space is required, please submit the information as an attachment in Microsoft Word format.

## **8. Worksheet 4: Annual Financial Report**

The Annual Financial Report worksheet captures the total revenue collected during the reporting period (i.e., July 1–June 30) and the number of cases associated with those collections, court-ordered adjustments, discharged debt, and cost of collections. Data in response to Items 1, 2, 3 and 8 of the reporting requirements under Government Code section 68514 are captured in this worksheet.

**NOTE:** This worksheet is protected, and data entry is required only in unshaded cells. Refer to sections that follow for instructions on how to complete the Annual Financial Report worksheet.

## **9. Worksheet 5: Transfer Worksheet**

If accounts with previously established debt are transferred from one collection program to another during the reporting period, the transfer worksheet should be used to record those transfers, so that any collections, adjustments, or discharges which occur are correctly attributed in the Annual Financial Report. *Use of this form is optional but encouraged if needed to clearly show the net transfer of accounts between the programs.*

## HOW TO COMPLETE THE ANNUAL FINANCIAL REPORT: STEP-BY-STEP

### CURRENT PERIOD (NEWLY-ESTABLISHED) DEBT: Fines, Fees, Forfeitures, Penalties, and Assessments

For each collections program, (e.g., court, county, private agency, FTB, or an intra-branch program) enter all transactions on newly established and referred cases that occurred during the reporting period, also known as current period debt. “Newly established and referred cases” includes all cases for which criminal fines, fees, forfeitures, penalties, and assessments became delinquent during the fiscal year. It also includes forthwith payments on cases established during the reporting year, which are reported as a single total not assigned to specific collection programs.

- In row 3, report only the number of non-delinquent cases for which payments were received (e.g., traffic bail forfeitures, forthwith payments, accounts receivable, and payment plans for non-delinquent debt), in column D, and the amount of non-delinquent gross revenue collected, in column E.
- In rows 4–8, report the number (column B) and value (column C) of cases newly established or referred as delinquent during the reporting period; detailed explanations for each column are below.
  - the number of cases for which payments were received – column D,
  - gross revenue collected – column E,
  - cost of collections – column F,
  - adjustments – column G,
  - discharges posted during the year on newly-delinquent cases only – column H. Discharge can only be performed by the court or the county (rows 4 or 5)

**NOTE:** As a reminder, programs which have contracted with another court or county to handle collections should report all collections activity on Row 8, for Intra-Branch Program.

- In row 9, enter amounts that cannot be broken out or attributed to a single collection program. These amounts may include revenue collected by the Franchise Tax Board’s Interagency Intercept Collection (FTB-IIC) program or the Department of Motor Vehicles (DMV).

**NOTE:** If revenue is received from FTB-IIC in a case that is also assigned to another program, the value of the inventory should be reported on row 9 and subtracted from the other program’s reported value.

#### **Column B: Number of Cases Established or Referred as Delinquent**

Enter the total net number of new cases established or referred to each respective collection program within the reporting year. Cases that were previously established, but never referred to collections, are considered new cases and should be reported in Col. B. Report newly-delinquent debt only.

**TIP:** To avoid double-counting, a case should be reported only once, under the collection program that has the case in inventory at year end (June 30<sup>th</sup>). If a case is fully resolved through payment, adjustment, or discharge, it should be reported under the program that has the case when it is resolved.

*Example: If an individual has two delinquent cases: Case 1 is a DUI and Case 2 includes two Vehicle Code violations, two cases are reported in Col. B, regardless of the number of violations. For cases that are “bundled” into one case for referral to a collections program (i.e., the Franchise Tax Board), only one case should be reported in Col. B.*

**Column C: Value of Cases Established or Referred as Delinquent**

Enter the total net value of cases identified in Col. B that were newly established or referred as delinquent during the reporting period. Delinquent debt which was established or referred to a program in prior years should be reported in Col. N.

**Column D: Number of Cases with Payment(s) Received**

In row 3, include the number of cases associated with non-delinquent collections reported in Col. D. In rows 4 through 9, enter the number of newly-delinquent cases with payment(s) received (including payment(s) on an installment agreement) during the fiscal year that are directly associated with the total delinquent revenues reported in Col. E.

<p><b>NOTE:</b> The number of cases with payments received (Col. D) cannot be greater than the number of cases reported in Col. B.</p>
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*Using example in Column B above: If at the end of the year six installment payments are received on Case 1 and three on Case 2, the number of cases reported in Column D is two, regardless of the number of payments received.*

**Column E: Gross Revenue Collected**

As noted above, in row 3 include non-delinquent traffic bail forfeitures, forthwith payments, accounts receivable, and current payment plans. In rows 4 to 9, enter the total amount of delinquent revenue collected by each collections program on newly-delinquent debt during the reporting year, including payment(s) from an accounts receivable or installment payment plan.

**Column F: Cost of Collections**

Enter as a negative number the cost of collections allowable for recovery under Penal Code section 1463.007.

**Column G: Adjustments**

Enter the total dollar value of court-ordered debt satisfied by means other than payment that decreases or increases the outstanding debt amount. This includes court-ordered adjustments, such as suspensions and 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.

This total 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, charges for a bad check would be entered as a negative (–) dollar amount, as this would increase the amount of debt outstanding.

**Column H: Discharge from Accountability**

Enter the total dollar value of accounts established as delinquent **and** discharged during the current year, per Government Code sections 25257 to 25259.95. The value should be entered as a positive number as the net effect is to reduce the amount of debt outstanding.

**TIP:** Column H should include *only* debt established in the current period, otherwise report the value in Column S. For example, if a \$600 debt being collected by the county is discharged, +\$600 would be entered in Col. H, row 5.

**Column I: Net Value of Newly-Established Delinquent Debt at End of Period**

The amount in Column I is formula driven; no data entry required. The formula calculates the change in value of transactions reported in columns C, E, G, and H, as follows: (Column I= C– E– G– H), or the value of cases established, minus all collections, adjustments, and discharges.

**Column J: Value of Cases on Installment Agreements**

In Column J, enter the original value of all delinquent cases set-up on an installment agreement, by the court or collecting entity, for installment payment(s) on newly established delinquent court-ordered debt.

**TIP:** The value of cases on installments cannot be greater than the value of cases reported in Column C.

**Column K: Default Balance Installment Agreements**

In Column K, enter the balance of newly established delinquent cases set-up on an installment agreement where the individual did not fulfill their payment obligation, i.e., payment(s) have not been received as promised and the plan was not reinstated at the end of the fiscal year. Include only the value of installment plans where the individual failed to comply with the terms of the installment agreement.

A delinquent case that is set-up on an installment payment plan as part of the collections process is considered “*defaulted on*” if the individual fails to fulfill his/her payment obligation, per the terms of the agreement. The default balance should not include the unpaid balance of cases set-up on installment plans that are “current”, i.e., installment payment(s) have been made according to the agreement terms.

**Column L: Percentage of Debt Defaulted On (Installment Agreements)**

The amount in Column L is formula-driven; no data entry required. The formula calculates the percentage of court-ordered debt *defaulted on* by dividing the default balance by the original case value set-up on an installment agreement. (Col. K / Col. J)

**PRIOR PERIOD (PREVIOUSLY-ESTABLISHED) DELINQUENT DEBT:  
Fines, Fees, Forfeitures, Penalties, and Assessments**

In response to the reporting requirement under Gov. Code § 68514, the Annual Financial Report captures data by Current Period (Newly-Established Delinquent Debt), Prior Period (Previously-Established Delinquent Debt), and Combined total.

Data reported in the Previously-Established Delinquent Debt, or Prior Period, section will be used to comply with subdivision (b) of Gov. Code § 68514, which requires a section that lists information on fines and fees which were established prior to the current reporting period that had outstanding balances in the current year.

For each collections program, (e.g., court, county, private agency, FTB, or an intra-branch program), enter all transactions that occurred during the current fiscal year, as follows:

- In row 11 report only the number of non-delinquent cases from which payments were received (e.g., traffic bail forfeitures, forthwith payments, accounts receivable, and payment plans for non-delinquent debt), in column O, and the amount of gross revenue collected, in column P. This includes installment payments or accounts receivable which were established prior to July 1 but received payments during the reporting period.
- In rows 12–16, similar to rows 4-8 in the current period, report on cases previously established as delinquent. Detailed explanations are below:
  - report the number of cases in inventory from the prior year – column M
  - value of cases in inventory from the prior year – column N
  - the number of cases for which payments were received – column O
  - gross revenue collected – column P
  - cost of collections – column Q
  - adjustments – column R
  - discharges from accountability on all cases in inventory which were established prior to the current year – column S.

**NOTE:** Programs which have contracted with another court or county to handle collections should report all collections activity on Row 16, for Intra-Branch Program.

- In row 17, enter amounts that cannot be broken out or attributed to a single collection program. These amounts would include revenue collected by the FTB-IIC program or the DMV.

**NOTE:** If revenue is received from FTB-IIC in a case that is also assigned to another program, the value of the inventory should be reported on row 17 and subtracted from the other program's reported value.

**Column M: Number of Delinquent Cases at Period Beginning (Ending Balance from Prior Year)**

Enter the total number of cases initially referred or established in each respective collection program in prior fiscal years, which remain in inventory. This number should be the same as the ending number of cases reported in the previous year (Column AE), as modified by any transfers between collection programs reported on the Transfer Worksheet, if necessary. Any variance from the previous year's ending balance not included on the Transfer Worksheet (if used) should be reported and explained in the Performance Report worksheet.

*Example: The ending number of cases for the county collection program on the previous year's report is 1,000. During the current reporting period, 300 cases are transferred to the private agency and 200 cases are transferred to FTB Court-Ordered Debt. On the Transfer Worksheet, report a reduction of 500 cases for the county collection program, an increase of 300 cases for the private agency, and an increase of 200 cases for FTB Court-Ordered Debt. These modified amounts are entered into Col. M.*

**Column N: Value of Delinquent Cases at Period Beginning (Ending Balance from Prior Year)**

Enter the total net value of cases identified in Col. M that were referred or established in prior reporting periods which remain in inventory, following adjustments for transfers between collection programs. This value represents the ending balance reported at the end of the previous year (Column AF), as modified by transfers between collection programs during the reporting period as reported on the Transfer Worksheet, if necessary. Any variance between the ending balance on the previous year's report and the value reported in Column N not included on the Transfer Worksheet (if used) should be reported and explained in the Performance Report worksheet.

*Example: The ending balance for the county collection program on the previous year's report is \$25,000. During the current reporting period, \$10,000 is transferred to the private agency and \$5,000 is transferred to FTB Court-Ordered Debt. On the Transfer Worksheet, report a \$15,000 reduction in the balance of the county collection program, a \$10,000 increase in the balance of the private agency, and a \$5,000 increase in the balance of FTB Court-Ordered Debt. These modified amounts are entered into Col. N.*

**Column O: Number of Cases with Payment(s) Received**

In row 11, include the number of cases associated with non-delinquent collections reported in Col. P. In rows 12–16, enter the number of cases with payments received (including cases on installment plans) during the current reporting year from previously-established cases, which are associated with the gross revenue collected in Col. P.

**Column P: Gross Revenue Collected During the Period**

As noted above, in row 11, include non-delinquent traffic bail forfeitures, forthwith payments, accounts receivable, and current payment plans. In rows 12–16, enter the total amount of delinquent revenue collected during the current reporting period by each collection program from previously-established cases.

**Column Q: Cost of Collections**

Enter as a negative number the cost of collections (operating costs) allowable for recovery under Penal Code section 1463.007.

**Column R: Adjustments**

Enter the total dollar value of court-ordered debt satisfied by means other than payment that decreases or increases the amount outstanding for individual debt item. This includes court-ordered adjustments, such as suspensions and 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 current reporting period.

This total 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, charges for a bad check would be entered as a negative (-) dollar amount, as this would increase the amount of debt outstanding.

**Column S: Discharge from Accountability**

Enter the total dollar value of accounts previously established, referred or transferred that were discharged during the current fiscal year, per Government Code sections 25257–25259.95. The value should be entered as a positive number as the net effect is to reduce the amount of debt outstanding.

For example, if a \$600 debt being collected by the county is discharged, +\$600 would be entered in column S, row 13.

**Column T: Net Value of Previously-Established Delinquent Debt at End of Period**

This is formula driven, no data entry required. The formula calculates the change in value of transactions reported in columns N, P, R, and S as follows: (Column T= N– P– R– S), or beginning value minus all collections, adjustments, and discharges on previously-existing debt.

**Column U: Value of Cases on Installment Agreement (Ending Balance from Prior Year)**

Enter the value carried over from the prior year for all cases on an installment agreement that were defaulted on, i.e., payment(s) were not received as promised and the plan was not reinstated at the end of the fiscal year. The value carried over should not include the unpaid balance of cases set-up on installment plans that are “current”, i.e., installment payment(s) have been received according to the agreement terms.

**TIP:** The value of cases on installment plans cannot be greater than the value of cases reported in Column N.

**Column V: Default Balance Installment Agreement**

Enter the default balance from all delinquent cases on an installment agreement carried over from the prior year with no payment(s) received in the current year.

**Column W: Percentage of Debt Defaulted On (Installment Agreements)**

Column W is formula-driven, no separate calculation or data entry required. The formula calculates the percentage of court-ordered debt *defaulted on* by dividing the default balance by the value carried-over from prior year. (Col. V / Col. U)

<b>COMBINED DELINQUENT DEBT: Beginning and Ending Balance Fines, Fees, Forfeitures, Penalties, and Assessments</b>
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The Combined Beginning and Ending Balances section includes the number and value of ALL cases; new and previously established. Except for Columns AE and AF, information from the Current Period (Newly-Established) and Prior Period (Previously-Established) Delinquent Debt sections is captured by formula for each program; no separate calculation or entry is required.

**Column X: Number of Cases—Beginning Balance**

Column X calculates the total number of cases on inventory at the beginning of the period plus the total number of newly-delinquent cases established during the reporting period. (Col. B + Col. M)

**Column Y: Value of Cases—Beginning Balance**

Column Y calculates the total value of cases in inventory at the beginning of the year or newly-established during the reporting year. (Col. C + Col. N)

**Column Z: Gross Revenue Collected**

Column Z calculates all payments received towards the satisfaction of delinquent court-ordered debt during the current fiscal year. (Col. E + P)

**Column AA: Cost of Collections**

Column AA calculates the combined total cost of collections which, pursuant to Penal Code section 1463.007, is allowable to offset revenue prior to distribution to other governmental entities. Cost of collections should be reported as a negative (–) number unless posting a reversal. (Col. F + Col. Q)

**Columns AB: Adjustments**

Column AB calculates the total amounts satisfied by means other than payment that decreased or increased the amount outstanding for individual debt items during the current fiscal year. (Col. G + Col. R)

**Column AC: Discharge from Accountability**

Column AC calculates the total amount of debt deemed uncollectible that was discharged during the reporting period, per Government Code sections 25257-25259.95. (Col. H + Col. S)

**Column AD: Change in Value**

Column AD calculates the value of transactions in columns Z, AB, and AC, or the total amount of revenue collected, adjustments, and discharges.  
=SUM (Z+ AB+ AC)

**Column AE: Number of Cases—Ending Balance**

Enter the total number of cases at the end of the fiscal year for each program.

**Column AF: Value of Cases—Ending Balance**

Enter the total net value of cases at the end of the reporting year for each program. The value of cases at end of period (Col. AF) should equal the value of cases at beginning of period (Col. Y), minus the value reported in Column AD (which is the sum of Columns Z, AB and AC).

**Column AG: Error Messages**

This data field displays “Out of Balance” if the ending balance in Col.AF does not equal the beginning balance in Col. Y, minus the value of transactions reported in Col. AD.

- If the beginning balance for the County Collection Program in column Y, row 21 is \$10,000,000; and
- The gross revenue collected in Col. Z, row 21 is \$2,000,000; and
- The value of adjustments in Col. AB, row 21 is \$250,000, and
- The value of discharged debt in Col. AC, row 21 is \$250,000;
- Then the ending balance reported in Col. AF, row 21 should be \$7,500,000, because:

$$\$10,000,000 - \$2,000,000 - \$250,000 - \$250,000 = \$8,000,000.$$

If the ending balance in Col. AF reconciles to the program’s case management and/or accounting system but does not reconcile to the information input in columns Y, AZ, AB, and AC, explain the “Error Message” in the Performance Report worksheet.

**Collections Metrics for Fines, Fees, Forfeitures, Penalties, and Assessments**

**Columns AI, AJ, and AK: Metrics**

These are self-populating calculated fields and no entry is required. The numbers provide a quantitative explanation of the current, prior periods, and aggregate performance for the collection of delinquent court-ordered debt.

**Victim Restitution and Other Justice-Related Reimbursements**

This section captures the ending balances (number and value of cases) from prior year and values for the current reporting period for victim restitution and other justice-related fees.

In rows 29–35, enter transactions that occurred during the reporting period including restitution owed to a victim by court order under Penal Code section 1202.4(f) restitution and other justice-related fees not reported in rows 3–9 and 11–17.

**Column AN: Number of Cases (Ending Balance from Prior Year)**

The Beginning Balance should include the number of cases of all delinquent outstanding debt (case inventory) that were reported in Column AV on the previous year's report. In addition to victim restitution, debt balance may include other criminal justice-related fees not reported in rows 3-9 and 11-17.

**Column AO: Value of Cases (Ending Balance from Prior Year)**

The Beginning Balance should include the value of cases of all delinquent outstanding debt (case inventory) that were reported in Column AW on the previous year's report. In addition to victim restitution, debt balance may include other criminal justice-related fees not reported in rows 3-9 and 11-17.

**Column AP: Number of Cases Established/ Referred/ Transferred in Period**

Enter the total net number of newly established, referred, or transferred cases for the reporting period. Cases that were previously established, but never referred to collections, are considered new and should be reported in column AP.

**Column AQ: Value of Cases Established/ Referred/ Transferred in the Reporting Period**

Enter the total net value of new cases identified in Column AP that were established, referred, or transferred during the reporting period.

**Column AR: Gross Revenue Collected**

Enter the total amount of other justice-related fees collected by each collections program during the reporting period. As noted above, in row 29 include non-delinquent revenue collected.

**Column AS: Adjustments**

Enter the total dollar value of court-ordered debt related to justice-related fees satisfied by means other than payment that decreases or increases the amount outstanding for individual debt item. This includes court-ordered adjustments, such as suspensions and 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 current reporting period.

This total 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, charges for a bad check would be entered as a negative (–) dollar amount, as this would increase the amount of debt outstanding.

**Column AT: Gross Revenue Collected, Victim Restitution**

Enter the total amount of restitution owed to a victim by court order under Penal Code section 1202.4(f) collected by each collections program during the reporting period. Report non-delinquent restitution collections in row 29.

**Column AU: Change in Value**

Column AU captures the value of column AQ, less the amounts shown in column AR, AS, and AT (this field is formula-driven, so no separate calculation or entry is required).

**Column AV: Number of Cases Ending Balance**

Include the number of cases of all delinquent outstanding debt (new and inventory).

**Column AW: Value of Cases Ending Balance**

The ending balance in column AW should equal the beginning balance in column AO plus the change in value reported in Column AU ( $AU = AQ - AR - AS - AT$ ).

**Column AX: Error Messages**

These rows are blank unless errors are detected in the worksheet. If error messages are present, please correct the identified error or explain in Performance Report.

**Quality Checklist**

Confirm that the data reported complies with the stated specification. (See Quality Checklist Tab.) For boxes left unchecked, please explain in the Program Report worksheet.

**Signature Block**

Print the names, dates, and job titles of as well as obtain the authorized signatures from the court representative *and* county representative on the Annual Financial Report worksheet.

**9. Submitting the Completed Collections Reporting Template**

- A. Print all completed worksheets in the Collections Reporting Template;
- B. Obtain the authorized court representative *and* county representative signatures;
- C. Mail the original signed report to:  
Judicial Council of California  
c/o Funds and Revenues Unit  
2850 Gateway Oaks Drive, Suite 300  
Sacramento, CA 95833
- D. E-mail all worksheets listed in section 1, in Excel format, to [collections@jud.ca.gov](mailto:collections@jud.ca.gov)

**If You Have Questions** If you have any questions about the Collections Reporting Template, please send them to [collections@jud.ca.gov](mailto:collections@jud.ca.gov).

**EXAMPLE: HOW TO FILL OUT THE CRT**

**Case information:** A citation is filed and court mails courtesy notice. Individual fails to appear in court or make a payment on the due date. The \$720 case, including a \$300 civil assessment, is established as delinquent. Individual fails to respond to two delinquency notices and three attempted telephone calls. Case is referred to a private vendor for collections (15% commission). Individual is located via skip tracing, agrees to an installment agreement. As signed, the individual agrees to a \$60.00, 12-month installment plan. Individual makes two installment payments during the reporting period. No activity or other payment arrangements on the record, the plan is not reinstated by collections program at year end. **At the end of the fiscal year, report data as follows on CRT:**

<b>Step by Step:</b>	<b>Worksheet:</b>	<b>Column/Category:</b>	<b>What to Input?</b>
A citation is filed and court mails courtesy notice.			No entry needed. Case is not delinquent.
Individual fails to appear in court or make a payment on the due date. The \$720 case, including a \$300 civil assessment, is established as delinquent.	Annual Financial Report	Col. B, Row 6 Col. C, Row 6	Report 1 Report \$720
Individual fails to respond to two delinquency notices and three attempted telephone calls. <b>In Item 6a: report one (1) in each Category regardless of the number of notices mailed or telephone calls attempted.</b>	Contact and Other Information Sheet  Annual Financial Report	Item 6a, Category 1 Item 6a, Category 2 Item 7, Category 1, 2  Column F, Row 4	Report <u>one</u> (1) Report <u>one</u> (1) Report actual costs*  Report actual costs* (Include staff salary, paper, postage, phone bill, etc.)
Case is referred to a private vendor for collections. (15% commission) <b>In Item 6b: report one (1) in Category 3, regardless of the number of cases reported in 6a.</b>	Contact and Other Information Sheet  Annual Financial Report	Item 6a, Category 8 Item 6b, Category 3 Item 7, Category 8  Column F, Row 6	Report one (1) Report one (1) Report -\$18  Report -\$18
Individual is located via skip tracing, agrees to an installment agreement.	Contact and Other Information Sheet		No entry needed. Skip tracing costs included in private vendor costs.
As signed, the individual agrees to a \$60.00, 12-month installment plan. Individual makes <u>two</u> installment payments, in the reporting period to the private vendor.	Contact and Other Information Sheet  Annual Financial Report	Item 5, Category 8  Col. D, Row 6 Col. E, Row 6 Col. J, Row 6	Report \$120  Report one (1) Report \$120 Report \$720
No activity or other payment arrangements on the record, the plan is not reinstated by collections program at year end.	Annual Financial Report	Col. K, Row 6	Report \$600