

**Date**

March 13, 2024

**Time**

3:20 PM – 4:10 PM

**Instructor**

Barry Kelly, MBA, CIA  
Special Projects Senior

**Location**

Live-Streamed and  
Onsite at Louisiana  
State Police Training  
Academy

**Method of Delivery**

Classroom instruction  
& Live-streamed

**Learning Level**

Basic

**CPE Hours**

1.0 Hours

**CPA Subject Matter**

Accounting and  
Auditing

**Prerequisite**

None

## Navigating the Redesigned Judicial System Funding (Act 87) Schedules

**Description**

This session will provide an overview of the updated Justice System Funding (Act 87) schedules, focusing on key changes and revisions.

**Objectives**

The objectives of this course are to:

- (1) explain the legal requirements of Act 87 of the 2020 Regular Legislative Session (R.S. 24:515.2)
- (2) share the implementation date of the redesigned Act 87 schedules
- (3) provide the background and reasons for the new requirements
- (4) direct attendees on how to access the new schedules

**Who Will Benefit**

- Elected Officials/Appointed Officials
- Local Government Employees/Local Government Auditors

**About the Instructor**

**Barry Kelly** began working at the Louisiana Legislative Auditor's (LLA) office in 2012 and currently works on the special projects team in the Local Government Services section of LLA. He helps prepare Statewide Agreed-Upon Procedures (SAUP) updates, creates and monitors the implementation of statutorily required schedules, fulfills legislative requests, and provides assistance to local officials and CPAs.

Barry is a Certified Internal Auditor and a member of the Institute of Internal Auditors (IIA). He graduated from the University of New Orleans with a Bachelor of Science in Accounting and a Master of Business Administration (MBA). Prior to working at the LLA, Barry worked as a sales tax auditor for the state of Louisiana.

## Navigating the Redesigned Judicial System Funding (Act 87) Schedules



March 13, 2024

Presented by:  
Barry O. Kelly, MBA, CIA  
Special Projects Senior

## Legal Requirement

- **Act 87 of the 2020 Regular Legislative Session** (R.S. 24:515.2) requires the Louisiana Legislative Auditor (LLA) and the Louisiana Supreme Court (LSC) to develop a uniform format for court cost, fine, and fee reporting.
- The uniform reporting format must include, at a minimum, the amounts of all pre- and post-adjudication court costs, fines, and fees **assessed or imposed**; the amounts **collected**; the amounts **outstanding**; the amounts **retained**; the amounts **disbursed**; and the **amounts received** from disbursements.



# Background



- Were first required for entities with fiscal years ending **12/31/2020**.
- LLA and LSC developed **two reporting schedules** (Schedules) to be included in audit reports, review/attest reports, and compilation reports.
  - **Collecting/Disbursing Schedule** – required for entities that collect and/or disburse pre- or post- adjudication costs, fines, and fees to other entities.
  - **Receiving Schedule** – required for entities that receive pre- or post- adjudication costs, fines, and fees from a collecting/disbursing agency.



# Background

A	B	C	D	E
1	<b>Justice System Funding Schedule - Collecting/Disbursing Entity</b>			
2	<b>As Required by Act 87 of the 2020 Regular Legislative Session</b>			
3	<b>Identifying Information</b>			
4	Entity Name			
5	LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)			
6	Date that reporting period ended (mm/dd/yyyy)			
7		Month Period Ended	Six Month Period Ended	
8		XXXXXX	XXXXXXXX	
9	<b>Cash Basis Presentation</b>			
10	<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>			
11	<b>Add: Collections</b>			
12	Civil Fees (including refundable amounts such as garnishments or advance bond fees)			
13	Asset Forfeiture/Sale			
14	Pre-Trial Diversion Program Fees			
15	Criminal Court Costs/Fees			
16	Criminal Fines - Contempt			
17	Criminal Fines - Other			
18	Restitution			
19	Probation/Parole/Supervision Fees			
20	Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)			
21	Interest Earnings on Collected Balances			
22	Other (do not include collections that fit into more specific categories above)			
23	<b>Subtotal Collections</b>			
24	<b>Less: Disbursements To Governments &amp; Nonprofits:</b> (Adjust include one Example - City of Mobile, Criminal Court Cost/Fees			
25	Example - City of Mobile, Criminal Fines - Other			
26	Agency name/collection type			
27	Agency name/collection type			
28	Agency name/collection type			
29	Agency name/collection type			
30	Agency name/collection type			
31	<b>Less: Amounts Retained by Collecting Agency</b>			
32	Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount			
33	Amounts "Self-Disbursed" to Collecting Agency (must include a separate line for each collection type, as applicable) - Example: Criminal Fines - Other			
34	Civil Fees (including refundable amounts such as garnishments or advance bond fees)			
35	Asset Forfeiture/Sale			
36	Pre-Trial Diversion Program Fees			
37	Criminal Court Costs/Fees			
38	Criminal Fines - Contempt			
39	Criminal Fines - Other			
40	Restitution			
41	Probation/Parole/Supervision Fees			
42	Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)			
43	Interest Earnings on Collected Balances			
44	Other (do not include collections that fit into more specific categories above)			
45	<b>Subtotal Disbursements/Retainage</b>			
46	<b>Total Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>			
47	<b>Ending Balance of "Partial Payments" Collected but not Disbursed</b> (only applies to collecting agencies that disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.			
48				
49	<b>Other Information</b>			
50	Ending Balance of Total Amounts Assessed but not yet Collected (i.e. receivable Total Values During the Fiscal Period (i.e. not cash indicators or receivable balances, such as time served or community service)			
51				

A	B	C	D	E
1	<b>Justice System Funding Schedule - Receiving Entity</b>			
2	<b>As Required by Act 87 of the 2020 Regular Legislative Session</b>			
3	<b>Identifying Information</b>			
4	Entity Name			
5	LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)			
6	Date that reporting period ended (mm/dd/yyyy)			
7		Month Period Ended	Six Month Period Ended	
8		XXXXXX	XXXXXXXX	
9	<b>If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each</b>			
10	<b>Cash Basis Presentation</b>			
11	<b>Receipts From:</b> (Must include one agency name and one collection type - see Example - Livingston Parish Sheriff, Criminal Court Costs/Fees			
12	Example - Livingston Parish Sheriff, Criminal Fines - Other			
13	Agency name/collection type			
14	Agency name/collection type			
15	Agency name/collection type			
16	Agency name/collection type			
17	Agency name/collection type			
18	Agency name/collection type			
19	Agency name/collection type			
20	Agency name/collection type			
21	<b>Subtotal Receipts</b>			
22	<b>Ending Balance of Amounts Assessed but Not Received</b> (only applies to those agencies that assess on behalf of themselves, such as courts)			
23				
24				
25				
26	<b>Collection Types to be used in the "Receipts From:" section above</b>			
27	Civil Fees			
28	Bond Fees			
29	Asset Forfeiture/Sale			
30	Pre-Trial Diversion Program Fees			
31	Criminal Court Costs/Fees			
32	Criminal Fines - Contempt			
33	Criminal Fines - Other			
34	Restitution			
35	Probation/Parole/Supervision Fees			
36	Service/Collection Fees			
37	Interest Earnings on Collected Balances			
38	Other			
39				

## Important Note: Implementation Date of Redesigned Act 87 Schedules

- Agencies should continue to use the Schedules dated February 2023 (as seen on previous slide) for **fiscal years that end before December 31, 2024**.
- All agencies **must** use the updated Schedules starting with **fiscal years ending on or after December 31, 2024**.



## Background



- Not required if the entity does not have amounts to report (i.e. **blank schedules are not required**).
- Each schedule includes **two six-month columns** to allow the LLA to reconcile between collecting/disbursing and receiving entities with different fiscal year ends.
- If legally required to maintain and report separate funds for pre- or post-adjudication costs, fines, or fees (e.g. courts), the receiving agency should **prepare a separate receiving schedule for each fund**, such as Judicial Expense Fund or Drug Court Fund.



## Collection Types

1. Civil Fees
2. Bond Fees
3. Cash Bonds\*
4. Asset Forfeiture/Sale
5. Pre-Trial Diversion Program Fees
6. Criminal Court Costs/Fees
7. Criminal Fines – Contempt
8. Criminal Fines – Other\*
9. Restitution
10. Probation/Parole/Supervision Fees
11. Service Fees\*
12. Collection Fees\*
13. Interest Earnings on Collected Balances
14. Other

\* Indicates a new category or a renamed category.



## Issues with Data Collected

- **Inconsistent data entry** created significant challenges for analyzing and comparing results.
- Inconsistent **classification** of disbursement type
  - For example, Entity A may classify an amount as "Criminal Fines – Other", while Entity B may classify the same amount as "Criminal Court Costs/Fees."
- Inconsistent **agency naming conventions** for entities to whom funds are disbursed.
  - For example, Entity A may call an agency the "Department of Treasury," Entity B may call the same agency "Dept. of Treasury," and Entity C may call that agency "Treasurers Office."



# Changes to the Schedules

The **enabling law** must now be cited for every dollar disbursed to other governments & non-profits.

Agency Receiving Money	Disbursement Description	Legal Authority to Disburse Money	Disbursement Type	Amount for	Amount for
	[Fund, Program, etc.] (Optional)			07/01/2021 - 12/31/2021	01/01/2022 - 06/30/2022
Acadia Parish Police Jury	\$4725. Contempt of court; penalty	R.S. 13:4725	g. Criminal Fines – Contempt	1	1



# Changes to the Schedules

Data Entry Form

Legal Authority to Disburse Money: CCRP 25 Authority Search

Agency Receiving Money: Acadia Parish Police Jury Agency Search

Disbursement Type: g. Criminal Fines – Contempt Save Data

g. Criminal Fines – Contempt

Amounts Disbursed:   Reset Form

Data Errors: 06/30/2022 Amount: Enter a valid amount. Close Form

# of Errors: 2

Click the box to the right to see all errors.

12/31/2022 Amount: Enter a valid amount.

**Contact for Help**  
Barry Kelly  
225-339-3831  
bkelly@lla.la.gov

Drop down list of associated Disbursement Types as indicated by the law.



# Changes to the Schedules



Agency names are limited to those in our database.

1615		10th Judicial District Public Defender
1616		11th and 42nd Judicial Districts Public Defender
1617		12th Judicial District Public Defender
1618		13th Judicial District Public Defender
1619		14th Judicial District Public Defender
1620		15th Judicial District Public Defender
1621		16th Judicial District Public Defender
1622		17th Judicial District Public Defender
1623		18th Judicial District Public Defender



# Changes to the Schedules



Data Entry Form

Legal Authority to Disburse Money: CCRP 25 Authority Search

Agency Receiving Money: Agency Search

Disbursement Type: **Acadia Parish Police Jury**  
 Allen Parish Police Jury  
 Ascension Parish Government  
 Assumption Parish Police Jury  
 Avoyelles Parish Police Jury  
 Beauregard Parish Police Jury  
 Bienville Parish Police Jury  
 Bossier Parish Police Jury Save Data

Amounts Disbursed: Reset Form

Data Errors: Close Form

# of Errors: 3

Click the box to the right to see all errors.

06/30/2022 Amount: Enter a valid amount.

12/31/2022 Amount: Enter a valid amount.

Contact for Help  
 Barry Kelly  
 225-339-3831  
 bkelly@lla.la.gov

Drop down list of associated agencies that the law indicates should receive funds.





# Changes to the Schedules



We have added drop-down lists, search options, and error checks schedule.

## Collecting/Disbursing Schedule Data Entry Form

## Receiving Schedule Data Entry Form

# Enable Content

1 Click "Enable Content" in the prompt above to use spreadsheet (see image below).

2

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8 SECURITY WARNING Macros have been disabled. Enable Content

9

10

11

12

13 You will not be able to use this form unless you click on the "Enable Content" option.

14

15 **Note:** If nothing happens after pressing the "Enable Content" option, close all Excel workbooks that are open and re-open this file.

16

17 **If you have any questions, contact:**

18

19 **Barry Kelly**

20 **Email: [bkelly@lla.la.gov](mailto:bkelly@lla.la.gov)**

21 **Phone: 225-339-3831**

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- You must click on the **Enable Content** button at the top of the screen in order to use the Schedule.
- This will allow the macros in the schedule to run.





## Agency Information Tab

**Justice System Funding Reporting Agency Information**  
(Information required for all reporting agencies)

1 Agency Search Form

Error Checks 7

1. Agency ID of Reporting Agency <small>(Enter your agency's four or five digit Agency ID.)</small>	99998 2	
2. Name of Reporting Agency <small>(Edit the name if needed.)</small>	City of Nowhere 3	
3. Date that reporting period ended (mm/dd/yyyy)	6/30/2022 4	
4. Did you collect or disburse money during year?	yes 5	
5. Did another agency send you money during the year?	yes 6	

8	Number of Errors
Collecting/Disbursing	0
5. Disbursements Detail	0
Receiving	1

Form Last Updated: 11/06/2023

If you have any questions, contact:

**Barry Kelly**  
Email: [bkelly@lla.la.gov](mailto:bkelly@lla.la.gov)  
Phone: 225-339-3831

1. Agency Search Form Button
2. Agency ID of Reporting Agency
3. Name of Reporting Agency
4. Date that Reporting Period Ended (MM/DD/YYYY)
5. Did You Collect or Disburse Money During Year?
6. Did Another Agency Send You Money During the Year?
7. Error Checks Column
8. Number of Errors Section

## Agency Search Form Button

Agency Search Form

Agency Name  1

Agency Parish (Optional)

Agency Type (Optional)

Agency Search Results

99998 | City of Nowhere

99999 | Nowhere City Court 4

8706 | Vernon Sheltered Workshop Inc

10008 | Rivertown Repertory Theatre Guild

11047 | Bayou North Area Health Education Center

10065 | Greater New Orleans Youth Orchestra GNOYO

2283 | Town of Lutcher

10965 | Gert Town Enterprise Economic Redevelopment In

6072 | Webster Parish Fire Protection District No 12 Heflin

5 Click Here to Search

6 Save Data

7 Reset Search

8 Close Form

**Contact for Help**  
Barry Kelly  
225-339-3831  
[bkelly@lla.la.gov](mailto:bkelly@lla.la.gov)

1. Agency Name
2. Agency Parish
3. Agency Type
4. Agency Search Results
5. Click Here to Search Button
6. Save Data Button
7. Reset Search Button
8. Close Form Button

Barry Kelly, MBA, CIA

8

# Collecting/Disbursing Schedule

City of Nowhere 1 Justice System Funding Schedule - Collecting/Disbursing Schedule Cash Basis Presentation As Required by La. R.S. 24:515.2		4		5	
		Amount for 07/01/2021 - 12/31/2021	Amount for 01/01/2022 - 06/30/2022	Error Checks	
1. Beginning Cash Balance 2		99	92		
2. Collections 3					
a. Civil Fees		1	1		
b. Bond Fees		1	1		
c. Cash Bonds		1	1		
d. Asset Forfeiture/Sale		1	1		
e. Pre-Trial Diversion Program Fees		1	1		
f. Criminal Court Costs/Fees		1	1		
g. Criminal Fines - Contempt		1	1		
h. Criminal Fines - Other/Non-Contempt		1	1		
i. Restitution		1	1		
j. Probation/Parole/Supervision Fees		1	1		
k. Service Fees		1	1		
l. Collection Fees		1	1		
m. Interest Earnings on Collected Balances		1	1		
n. Other		1	1		
Total Collected		14	14		
3. Deductions: Collections Retained by the City of Nowhere 6					
i. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection		1	1		
j. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount		1	1		
k. Other Amounts "Self-Disbursed" (Enter amounts on appropriate collection type lines)					
a. Civil Fees		1	1		
b. Bond Fees		1	1		
c. Cash Bonds		1	1		
d. Asset Forfeiture/Sale		1	1		
e. Pre-Trial Diversion Program Fees		1	1		
f. Criminal Court Costs/Fees		1	1		
g. Criminal Fines - Contempt		1	1		
h. Criminal Fines - Other/Non-Contempt		1	1		
i. Restitution		1	1		
j. Probation/Parole/Supervision Fees		1	1		
k. Service Fees		1	1		
l. Collection Fees (excluding amounts reported in bullets i and j above)		1	1		
m. Interest Earnings on Collected Balances		1	1		
n. Other		1	1		
Total Collections Retained by the City of Nowhere		14	14		
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits 7					
a. Collection/Processing Fees Paid to Third Party Entities		1	1		
b. Civil Fee Refunds		1	1		
c. Bond Refunds		1	1		
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit		1	1		
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit		1	1		
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		5	5		
5. Deductions: Total Disbursements to Other Governments & Nonprofits 8					
a. Total Amounts Disbursed/Retained		21	21		
7. Ending Cash Balance 10		92	85		
8. Ending Balance of "Partial Payments" Collected but not Disbursed 11		0	1		
9. Other Information: 12					
i. Ending balance of Amounts Assessed but Not Yet Collected (i.e. total ending receivable balances)		1	1		
j. Total Waivers During the Fiscal Period		1	1		
k. Non-cash reduction of receivable balances, such as time saved or community service					

1. Agency Name
2. Beginning Cash Balance
3. Collections
4. 1st and 2nd Halves of Fiscal Year Columns
5. Error Checks Column
6. Collections Retained by Your Agency
7. Amounts Disbursed to Individuals and Agencies, Excluding Governments and Nonprofits
8. Total Disbursements to Other Governments & Nonprofits
9. Total Amounts Disbursed/Retained
10. Ending Cash Balance
11. Ending Balance of "Partial Payments" Collected but not Disbursed
12. Other Information

# Disbursement Details Schedule

1. Agency Name
2. Data Entry Form Button
3. Error Checks Column
4. Agency Receiving Money Column
5. Disbursement Description Column
6. Legal Authority to Disburse Money Column
7. Disbursement Type Column
8. 1st and 2nd Halves of Fiscal Year Columns

City of Nowhere 1 Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form 2		Data Entry Form		8		3	
Cash Basis Presentation As Required by La. R.S. 24:515.2						Error Checks	
5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)				Amount for 07/01/2021 - 12/31/2021	Amount for 01/01/2022 - 06/30/2022		
Agency Receiving Money 4	Disbursement Description (Fund, Program, etc.) (Optional) 5	Legal Authority to Disburse Money 6	Disbursement Type 7				
Nowhere City Court	Art. 4914. Contempt power; justice of the peace courts	CCP 4914	g. Criminal Fines - Contempt	1	1		



# Data Entry Form – Collecting/Disbursing Schedule

1. Legal Authority to Disburse Money
2. Agency Receiving Money
3. Disbursement Type
4. 1st Half of Year Box
5. 2nd Half of Year Box
6. Data Errors Box
7. Authority Search
8. Agency Search
9. Save Data
10. Reset Form
11. Close Form



# Authority Search Form

1. Disbursement Description
2. Agency Receiving Money
3. Disbursement Type
4. Authority Search Results
5. Click Here to Search
6. Save Data
7. Reset Form
8. Close Form



# Receiving Schedule

City of Nowhere <b>1</b>		<b>2</b> Data Entry Form		
Justice System Funding Schedule - Receiving Schedule				<b>3</b>
Cash Basis Presentation				
As Required by La. R.S. 24:515.2		<b>7</b>		
	Amount for 07/01/2021 - 12/31/2021	Amount for 01/01/2022 - 06/30/2022		Error Checks
1. Ending Balance of Amounts Assessed but Not Received: <b>4</b>		1	1	
2. Details of Receipts from Collecting/Disbursing Agency				
	Amount for 07/01/2021 - 12/31/2021	Amount for 01/01/2022 - 06/30/2022		Error Checks
Agency Remitting Money <b>5</b>	Remittance Type <b>6</b>			
Nowhere City Court	a. Civil Fees	1	1	

1. Agency Name
2. Data Entry Form Button
3. Error Checks Column
4. Ending Balance of Amounts Assessed but Not Received
5. Agency Remitting Money
6. Remittance Type
7. 1st and 2nd Halves of Fiscal Year Columns



# Data Entry Form – Receiving Schedule

Data Entry Form

Agency Remitting Money **1**  **6** Agency Search

Remittance Type **2**  **7** Save Data

**8** Reset Form

Amounts Received **3** 01/01/2021 - 06/30/2021 **4** 07/01/2021 - 12/31/2021 **9** Close Form

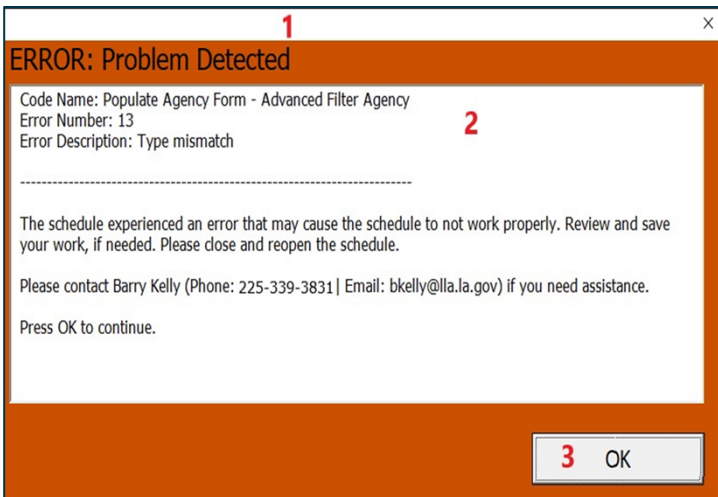
Data Errors **5**

**10** Contact for Help  
Barry Kelly  
225-339-3800  
bkelly@lla.la.gov

1. Agency Remitting Money
2. Remittance Type
3. 1st Half of Year Box
4. 2nd Half of Year Box
5. Data Error Box
6. Agency Search
7. Save Data
8. Reset Form
9. Close Form
10. Contact for Help



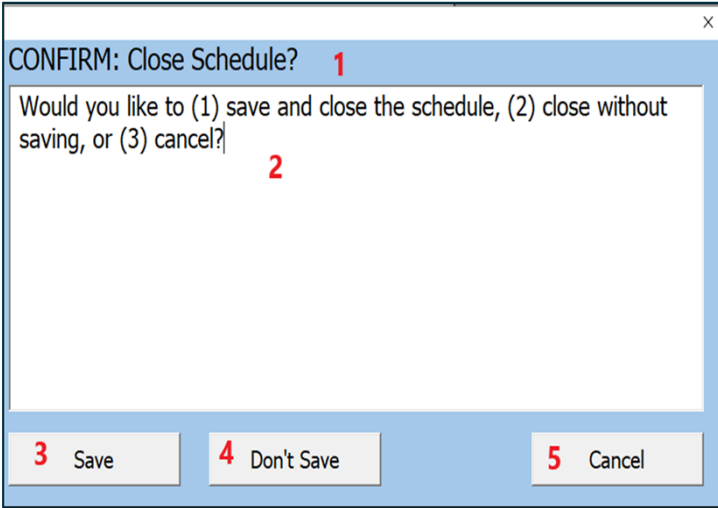
# Error Window



- 1. Window Title
- 2. Window Description
- 3. OK Button



# Confirm: Close Schedule



- 1. Window Title
- 2. Window Description
- 3. Save



# Accessing New Schedules

- Schedules, instructions, instructional video and FAQs can be found on the Louisiana Legislative Auditors website:

<https://lla.la.gov/resources/local-government-reporting/justice-system-funding-reporting>



**Note:** The redesigned schedules are effective for fiscal years ending on or after December 31, 2024. For fiscal years ending before that date, please continue to use the previous schedules.



# Judicial System Funding Schedule Webpage

Required Schedules for Agencies with Fiscal Years Ending On or After 12/31/2024

Justice System Funding Schedule	FILE
<small>The schedule displayed directly above is effective for fiscal years ending on or after December 31, 2024. For fiscal years ending before that date, please continue to use the previous schedule, located further down the page.</small>	
How to Complete the Act 87 Schedule: Video Guide	WATCH VIDEO
Act 87 Instructions	LOCK
Act 87 Update Request Form	OPEN FORM
Act 87 Justice System FAQ	LOCK
Required Schedules for Agencies with Fiscal Years Ending Before 12/31/2024	
Act 87 Instructions	LOCK
Act 87 Receiving Entity Schedule (02/2023)	LOCK
Act 87 Collecting Disbursing Entity Schedule (02/2023)	LOCK
Act 87 Justice System FAQ's (02/2022)	LOCK

- The updated Schedules (required for fiscal years ending on or after December 31, 2024) and related documents are found at the top of the screen.
- The Schedules (to be used for fiscal years ending before December 31, 2024) and related information are found further down the page.



# Act 87 Update Request Form

Should be used to notify our office of any needed additions, deletions, or corrections to laws, the disbursement type, or associated agencies.



## Thank You!

Barry O. Kelly, MBA, CIA

Special Projects Senior

Email: [bkelly@lla.la.gov](mailto:bkelly@lla.la.gov)

Office: (225) 339-3831

