**Justice System Funding (Act 87) Schedules faqs**

Fiscal Years Ending on or after december 31, 2024

Local Government SERVICES

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**Frequently Asked Questions**

To better assist local officials and practitioners in understanding and complying with the 2020 Act 87 Justice System Funding Schedules, the Louisiana Legislative Auditor (LLA) has compiled these frequently asked questions (FAQs) based on feedback received since their release. The LLA will continue to update these FAQs regularly to address any emerging questions or concerns.

***Introduction/General Requirements and General Comments***

1. How many total Act 87 Schedules are entities required to submit to the Legislative Auditor and what are the names of the Schedules on the LLA website?
   * Depending on an entity’s activity they will need to complete either one or two Schedules. Amounts collected and disbursed are to be reported on the Collecting/Disbursing Schedule and amounts received from another collecting agency (i.e. sheriff’s office) are to be reported on the Receiving Schedule. All amounts reported on either schedule should be put into one of the 14 categories listed on the Schedules. The two Schedules will be submitted to LLA as a single Excel file.
   * Entities will not be submitting these Schedules directly to the LLA; instead, these Schedules will be provided to each entity’s auditor annually to be submitted as part of the annual reporting requirements under the Audit Law (Louisiana Revised Statutes 24:513 et.al).
   * The Schedules are available on our website or by clicking on this [link](https://lla.la.gov/resources/local-government-reporting/justice-system-funding-reporting).
2. How often should these Schedules be submitted to the LLA?
   * The Schedules are to be submitted **annually** as part of an entity’s annual reporting requirements under the Audit Law (Louisiana Revised Statutes 24:513 et.al). They will be submitted to the LLA by the auditor through the LLA’s report submission portal.
   * The Schedules should also be included in the Supplementary Information section of the entity’s audit report.
3. If an entity does not use all fourteen collection categories on the Schedules, is there a different schedule?
   * No, there is only one version of the Schedules used for all entity types. When an entity has no amounts to report for a particular collection category, they should enter zero (0) in that row.
4. Are the Act 87 Justice System Funding Schedules applicable to justices of the peace and constables reporting under sworn financial statements?
   * Yes, justices of the peace and constables are required to report as part of Act 87. However, the current sworn financial statements used by these entities provide sufficient information to meet the requirements of the statutes. As such, no additional schedules are required for justices of the peace and constables who report under sworn financial statements.
5. Are those entities other than justices of the peace and constables that submit sworn financial statements required to report under Act 87?
   * Yes, entities other than justices of the peace and constables that are required to submit sworn financial statements should use the forms found [here.](https://www.lla.la.gov/local-government-entities/sworn-financial-statements/index.shtml)
6. On what accounting basis (cash, modified accrual, etc.) should the Act 87 Schedules be prepared?
   * Both of the Act 87 Schedules should be prepared on the cash basis of accounting (i.e. when cash is received and disbursed).
7. How are the first and second six-month periods determined for an entity?
   * The first six-month period begins on the first day of an entity’s fiscal year and ends six months from that date. The second six-month period begins the day after the end of the first six-month period and ends on the last day of the fiscal year.
   * For example:

|  |  |  |
| --- | --- | --- |
| Fiscal Year | First Six-Month Period | Second Six-Month Period |
| 1/1 – 12/31 | 1/1 – 6/30 | 7/1 – 12/31 |
| 3/1 – 2/28 | 3/1 – 8/31 | 9/1 – 2/28 |
| 7/1 – 6/30 | 7/1 – 12/31 | 1/1 – 6/30 |
| 10/1 – 9/30 | 10/1 – 3/31 | 4/1 – 9/30 |

1. Should each entity submit only one Collecting/Disbursing Schedule?
   * Yes, only one Collecting/Disbursing Schedule should be submitted per entity. Separate, or more than one Receiving Schedules are required only if the funds are **legally** required to be separated, regardless of whether generally accepted accounting principles requires funds to be reported separately. This would typically apply to courts.
   * In addition, if an entity has multiple fiduciary custodial funds that collect and disburse funds, the entity should combine the amounts from all custodial funds and submit only one Collecting/Disbursing Schedule.
2. With regards to city courts, it appears that the Collecting/Disbursing Schedule would apply to the court’s custodial funds, while the Receiving Schedule would apply to the court’s governmental funds (i.e. funds received from the city marshal or the court’s custodial funds). Is that correct?
   * No, the Collecting/Disbursing Schedule is used for the initial collection of a fine or fee from an individual **outside** **of the reporting entity**. Interfund transactions within the same reporting entity would be recorded on line 3.lll, *Other Amounts “Self-Disbursed”.*
   * The Receiving Schedule is used for the **receipt of funds that were initially collected by an agency other than the reporting entity** and subsequently disbursed to the reporting entity. The Receiving Schedule would not be used for interfund transactions within the same reporting entity.
3. Several villages, towns, etc. have mayor’s court. These towns will collect for police tickets and then disburse amounts to various other entities. Would this type of activity be reported on the Collecting/Disbursing Schedule?
   * Yes, in this instance the mayor's court is required to submit the Collecting/Disbursing Schedule for those amounts the mayor’s court collects and distributes to other agencies. If the mayor’s court, or the municipality, receives amounts from other collecting agencies (sheriff's offices, courts, etc.) they will also need to submit the Receiving Schedule for those amounts that they receive from the other collecting agencies.
4. Is a police department that issues traffic citations required to submit an Act 87 Justice System Funding Schedules?
   * Yes, traffic citations consist of court costs/fees and fines for the offense that are remitted to various agencies and funds depending on the type of offense and the applicable laws and ordinances for the collecting entity.
5. Is an entity which acts as a pass-through entity for justice system related grant funds (i.e. is **not** the collecting entity, but **does** disburse the monies to a third party) required to report such pass-through activity on the Collecting/Disbursing Schedule? If so, how should this activity be reported?
   * No, pass-through grant funds are not reported on either of the Justice System Funding Schedules. Only civil and criminal pre- and post-adjudication monies are reported on these Schedules.
6. District attorneys sometimes serve as legal counsel for other governments in their parish. In some cases, the district attorney is paid a fee by the other governments for these legal services, which are not related to fines or fees. Should these fees for legal services be reported on the Justice System Funding Schedules?
   * No, only amounts related to fines and fees and the collection of those fines and fees should be reported on the Justice System Funding Schedules.
     + Examples of amounts that should be reported are probation fees, crime lab fees, garnishments, traffic fines, credit card processing fees, amounts retained by the collecting entity, etc.
     + Examples of amounts that should **not** be reported on the Justice System Funding Schedules are grants, entity legal counsel expenses, retirement expenses, dues and subscriptions, etc.
7. The city pays all salaries of court employees. From time to time, the city requests funds from the court to supplement these salaries. Should the transfers to the city be reported on the Collecting/Disbursing Schedule as *Disbursements to Other Governments and Nonprofits*, even though the amounts transferred have nothing to do with fines or fees collected?
   * No, this appears to be a normal expense of the court; therefore, these transfers for salaries would not be reported on the Justice System Funding Schedules, which are used to report only civil and criminal pre- and post-adjudication monies.
8. Would clerks of court report marriage, birth certificate, notary, or certification of election fees on the Collecting/Disbursing Schedule?
   * No, those fees arise from administrative duties of the clerk and do not flow through the court; as such, they would not be reported on the Collecting/Disbursing Schedule, which is used to report only civil and criminal pre- and post-adjudication monies.
9. The court pays an individual for teaching the “Life Skills” courses which are ordered by the judge. Should those payments be reported on the Collecting/Disbursing Schedule as *Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit*?
   * No, as described, this appears to be a normal expense of the court, so disbursement to the individual teaching a “life Skills” class would not be reported on the Justice System Funding Schedules, which are used to report only civil and criminal pre- and post-adjudication monies.
10. Why have the Schedules been redesigned and what is the reason for requiring the citation of enabling laws for each amount disbursed to other governments and non-profits?

* These changes are necessary to ensure the data collected is consistent and uniform for better analysis and comparison.
* The citation of the enabling law is now required because we found that agencies were classifying disbursement types inconsistently. For example, Agency A may classify an amount as “Criminal Fines – Other”, while Agency B may classify the same amount as “Criminal Court Costs/Fees.”
* Agency names are now limited to those listed in our database because we found that agencies were referring to the same entity by different names. For example, Agency A may call an entity the “Department of Treasury,” Agency B may call the same entity “Dept. Of Treasury,” and Agency C may call that entity “Treasurers Office.”

1. Why are mayor’s courts absent from the list of selectable agencies? Why are only some, and not all, Crime Stopper organizations available for selection?

* Only those entities that submit annual reports to our office are available for selection.
* If you are entering information for a mayor’s court please select the associated municipality.
* While some Crime Stopper organizations report to our office separately, others report with the parish sheriff. If you send Crime Stopper funds to the parish sheriff please select the sheriff’s agency name.

***Collecting/Disbursing Schedule***

1. What should be reported on line 1, *Beginning Cash Balance*?
   * *Beginning Cash Balance* is the beginning amounts of a) the payments an entity received in one six-month period that it did not disburse until the next six-month period, and b) any amounts of partial payments which the entity may be holding (this will not be reported unless the entity holds all partial payments until the payment plan is paid in full, which is rare in courts).
2. Should tickets paid by credit card (in person, by phone, website, etc.) be included on the Collecting/Disbursing Schedule?
   * Yes, payments in all forms (cash, checks, money order, credit card, ACH deposits, etc.) should be included on the Collecting/Disbursing Schedule.
3. How should a clerk of court report advance deposit funds, which are amounts collected for current and future period expenses with over collections refunded once the case is closed?
   * Advance deposit funds for current and future period expenses would be reported on the Collecting/Disbursing Schedule as civil fees on line 2.a. when collected. Any amount retained by the clerk for current period expenses would be reported on line 3.lll.a, *Other Amounts “Self-Disbursed”.* Any remaining amounts would be reported on line 8, *Ending Balance of “Partial Payments” Collected but not Disbursed.*
   * For subsequent reporting periods the remaining amounts would be shown on line 1, *Beginning Cash Balance*. Amounts used by the clerk for the reporting period would be shown on line 3.lll.a, Other *Amounts “Self-Disbursed”,* with any remaining funds again reported in the ending balance on line 8.
   * Once a case is closed and the remaining balance is refunded to the individual or business that submitted the advance deposit, the refunded amount should be reported on line 4.b, *Civil Fee Refunds.*
4. On civil and small claims suits filed, plaintiffs pay advance deposits for court costs, which are reported on line 2.a, *Civil Fees*. In addition, the court collects funds from plaintiffs to pay for service fees. These fees are paid to various governmental agencies for serving papers, such as the Shreveport City Marshal, Bossier City Marshal, etc. Are these service fees required to be reported separately from the advance deposits in the Collections section of the Collecting/Disbursing Schedule?
   * No, since these service fees appear to be part of the civil filing and not a separate fee related to cost of collections (credit card fees, etc.) they should be reported as *Civil Fees* on line 2.a. along with the advance deposits.
5. A city marshal collects garnishments of wages from individuals and businesses in accordance with an order or judgement of the city court. The city marshal then disburses the collections to various businesses and creditors. The city marshal also keeps a collection fee. Would this activity be reported on the Collecting/Disbursing Schedule? If so, how would these collections and disbursements be reported?
   * Yes, these amounts should be reported on the Collecting/Disbursing Schedule. Specifically, the garnishments collected by the city marshal should be reported on line 2.a, as *Civil Fees*.
   * The disbursements the city marshal makes to the various businesses and creditors should be reported on line 5, *Deductions: Total Disbursements to Other Governments & Nonprofits* (using the Disbursement Detail tab)*.*
   * Finally, the collection fees earned by the city marshal should be reported as a *Collection Fee for Collecting/Disbursing to Others* on either line 3.l or 3.ll depending on whether the collection fee is a percentage of collection or a fixed amount.
6. Should an entity report both (a) civil fees collected and disbursed and (b) criminal fees received from other agencies on the Collecting/Disbursing Schedule?
   * No, civil fees collected should be reported on line 2.a, *Civil Fees,* of the Collecting/Disbursing Schedule*.* Civil fees disbursed should be reported on line 5, *Deductions: Total Disbursements to Other Governments & Nonprofits* (using the Disbursement Detail tab)*.*
   * Criminal fees received from other agencies should be reported on line 2, *Details of Receipts from Collecting/Disbursing Agency*, of the Receiving Schedule.
7. On the Collecting/Disbursing Schedule, what is line 2.d, *Asset Forfeiture/Sale* collection type?
   * Items that are forfeited or seized as part of a criminal or civil case and sold by the reporting entity to pay court-related costs such as fines, fees or reparations should be reported on line 2.d, *Asset Forfeiture/Sale*. If the reporting entity has seized assets and sent the seized assets to another entity before the adjudication has taken place to determine the status of the seized assets, the reporting entity will not report those on the Collecting/Disbursing Schedule, since the reporting entity does not have a legal right to those proceeds at that time. The reporting entity will report asset forfeiture/sale collections on line 2 of the Receiving Schedule after adjudication has occurred and it receives amounts determined to belong to it.
   * Example: A municipal police department seizes assets during a traffic stop. The assets are sent to the sheriff until a trial has occurred and it is ruled that the asset seizure was enforceable. The sheriff then sells the assets and sends the municipal police department their share of the proceeds. The municipality will not record the assets when they are sent to the sheriff; instead they will report the proceeds they receive from the sheriff on the line 2 of the Receiving Schedule once the seizure has been determined to be enforceable and they have received their share from the sheriff. The sheriff will record the proceeds from the sale of the seized assets on line 2.d, *Asset Forfeiture/Sale,* of the Collecting/Disbursing Scheduleand will record the disbursement to the municipality on line 5, *Deductions: Total Disbursements to Other Governments and Nonprofits* (using the Disbursement Detail tab)*.* If the sheriff receives a percentage or a flat fee from the asset sale, the sheriff would report those proceeds on line 3.l (for a percentage) or 3.ll (for a flat fee).
8. A district attorney’s office collects diversion fees but does not remit any of those fees to any other agency. Should the diversion fees collected be included on the Receiving Schedule or on the Collecting/Disbursing Schedule under both *Collections* and *Deductions: Collections Retained by the Collecting Agency*?
   * Because the diversion fees are kept by the district attorney and not sent to other agencies, these amounts should be recorded in two places on the Collecting/Disbursing Schedule: a) on line 2.e, *Pre-Trial Diversion Program Fees,* and b) on line 3.lll.e, Other *Amounts “Self-Disbursed”*. These diversion fees should not be reported on the Receiving Schedule, since these fees were paid to the district attorney’s office by an individual and not another agency.
9. Please explain the difference between *Criminal Fines-Contempt* and *Criminal Fines-Other/Non-Contempt*. The court’s software does not appear to separate these two categories.
   * *Criminal Fines-Contempt* are fines imposed by a judge for contempt of court in accordance with statutes, while *Criminal Fines-Other/Non-Contempt* are fines specified in statutes for other types of criminal offenses.
10. Sometimes the judge orders certain defendants to take a “Life Skills” course as a condition of probation. The judge may then order the defendants to pay for the course if they are not deemed indigent. The court deposits those course fees into the court’s probation fund. Should those receipts be classified as *Probation Fees* (line 2.j.) on the Collecting/Disbursing Schedule?
    * Yes, since the judge ordered the course as a condition of probation, amounts paid by defendants for such courses should be reported on the Collecting/Disbursing schedule on line 2.j, *Probation/Parole/Supervision Fees.* Any amount retained by the court would be reported on line 3.lll.j., *Deductions: Collections Retained by the Collecting Agency.*
11. A city marshal collects probation fees from individuals as ordered by the court and keeps those fees. Should these probation fees be reported on the Receiving Schedule or should these fees be listed on the Collecting/Disbursing Schedule on line 2.j, *Probation/Parole/Supervision Fees*, since the probation fees are collected from individuals?
    * Because the city marshal is the initial collecting agency, the probation fees should be reported on the Collecting/Disbursing Schedule on line 2.j., *Probation/Parole/Supervision Fees.* Since the city marshal retains these fees, they should also be reported on line 3.lll.j, *Other Amounts “Self-Disbursed”*.
    * The Receiving Schedule is used to reports amounts received from other agencies, not individuals.
12. If a collection agency is used for ticket processing and the collection agency charges a fee on top of the court fines and fees assessed from the ticket, should the collection fees be reported on the Collecting/Disbursing Schedule?
    * Yes, all amounts charged by processing or collection agencies should be reported on the Collecting/Disbursing Schedule as amounts collected on line 2.l, *Collection Fees* and as amounts disbursed on line 4.a, *Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits.*
13. A town requires that credit card processing fees are paid by the person paying the fine directly to the credit card processor. The town receives the amount of the fine and does not receive the credit card processing fees. Is the town still required to report the amount which the credit card processor received in processing fees?
    * Although credit card processing fees assessed by third parties and paid by individuals are not revenues or expenses of the entity, they must be reported on the Collecting/Disbursing Schedule. The fees are recorded as collections on line 2.l., *Collection Fees*, and as disbursements on line 4.a, *Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits*. This is because Act 87 aims to accumulate ALL costs paid by individuals.
    * The town may have to estimate the collection fees charged by the third-party vendor if the vendor will not provide the exact amounts.
14. On the Collecting/Disbursing Schedule, do different disbursement types disbursed to a single governmental entity need to be recorded on separate lines or can they be combined? For example, the district attorney’s office disburses bond and asset forfeitures fees to the sheriff. Should the bond and asset forfeitures be reflected on separate lines or can the amounts be combined on one line?
    * Different disbursement types disbursed to a single government agency must be recorded on separate lines in the Collecting/Disbursing Schedule. In the scenario presented, the district attorney should record the bond fees sent to the sheriff’s office and the asset forfeiture fees sent to the sheriff's office on two separate lines on line 5, *Deductions: Total Disbursements to Other Governments & Nonprofits* (using the Disbursement Detail tab).
15. On line 3, please clarify the difference between lines l and ll, the *Collection Fee for Collecting/Disbursing to Others* (based on percentage or fixed amount) and line lll, *Other Amounts “Self-Disbursed”*.
    * The examples below may better illustrate the distinction:
      + The sheriff collects a $50 criminal fee from an individual and the related statute requires that $25 be distributed to the clerk of court, $25 be distributed to the parish government, and 2% of the amount collected on behalf of other agencies may be retained by the sheriff as a collection fee. In this case, the sheriff would keep $1 (2% of $50) as a "collection fee" and would distribute $24.50 to the clerk of court and $24.50 to the parish government. The Collecting/Disbursing schedule would report $50 as collections on line 2.f, *Criminal Court Costs/Fees*; $24.50 on two separate lines as disbursements in section 5, *Deductions: Total Disbursements to Other Governments & Nonprofits* (using the Disbursement Detail tab)*; and* $1 as retained by the collecting agency on line 3.l, *Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collections.*
      + However, if a sheriff collects a $50 criminal fee and the related statute permits the sheriff to retain the fee to cover the cost of operating a program, then the $50 is "self-disbursed" to the sheriff. The Collecting/Disbursing Schedule would report $50 as collections on line 2.f, *Criminal Court Costs/Fees* and $50 as retained by the collecting agency on line 3.lll.f, *Other Amounts “Self-Disbursed”:* *Criminal Court Costs/Fee*s. Under this same scenario, if the sheriff were to use a credit card processing contractor in its collection efforts who charged a $2 service fee for credit card payment processing, then the $2 fee would be reported on the Collecting/Disbursing Schedule in two places: a) as collections on line 2.l, *Collection Fees* and b) as disbursements on line 4.a, *Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits*.
16. It appears that amounts received by the court’s custodial funds to be retained by the court and transferred into the court’s governmental funds would be reported on the Collecting/Disbursing Schedule on line 3.lll, as *Other Amounts “Self-Disbursed”*. Would these amounts also be reported on the Receiving Schedule since they are “received” by the court’s governmental funds from the court’s custodial funds?
    * No, funds collected by a court's custodial fund and then transferred into the court's governmental funds would only be reported on the Collecting/Disbursing Schedule, line 3.lll, Other Amounts "Self-Disbursed", and not reported on the Receiving Schedule.
17. Should line 4, *Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits,* be further broken out by each agency to which an amount is disbursed?
    * Amounts reported on line 4, *Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits,* section should be segregated only by the total amount distributed within each given category listed on lines 4.a. through 4.e. The names of individuals or entities are not required.
18. Please explain what should be included on line 9.l, *Ending Balance of Total Amounts Assessed but Not Yet Collected*.
    * Line 9.l, *Ending Balance of Total Amounts Assessed but Not Yet Collected*, generally applies to district courts. These are amounts that an entity has a legally enforceable right to collect, but has not yet collected. These amounts would be recorded as a receivable under the modified accrual basis of accounting.
19. Are the amounts reported in line 8, *Ending Balance of “Partial Payments” Collected but not Disbursed,* contained within line 7, *Ending* *Cash Balance?*
    * Yes, the amounts reported in line 8 are contained within line 7.
20. Tickets are written by numerous officers from numerous ticket books and, although tickets are sequentially numbered, the time frame of each officer’s use of a ticket book is not comparable to another officer’s time frame for using all tickets in a ticket book. As a result, there will always be gaps in the sequence of the tickets remitted to the court and entered into the subsidiary software by the court. In this scenario, what amount should be reported on line 9.l, *Ending Balance of Amounts Assessed but Not Yet Collected*: tickets issued but not yet collected or tickets due once the defendant either pleads guilty or goes to court?
    * The tickets are not "assessed" (due) if there is no legally enforceable right to collect the ticketed amounts. In this example, the traffic tickets are not assessed until the defendant pleads guilty or goes to court. Only assessed amounts are reported on the Collecting/Disbursing Schedule, not the amount of tickets issued.

***Receiving Schedule***

1. Should an entity that receives fines paid by individuals report those receipts on the Receiving Schedule?
   * No, the Receiving Schedule is used for the receipt of funds that were initially collected by an **agency** other than the reporting entity and subsequently disbursed to the reporting entity. Fines received from individuals should be reported as collections on the Collecting/Disbursing Schedule.
2. If the sheriff's office collects revenue in June and disburses funds to the taxing entity in July, does the taxing entity report the income in June or July on the Receiving Schedule?
   * The taxing entity would report the income in July, since amounts reported on both of the Justice System Funding Schedules are reported on a cash basis.
3. Should an entity submit separate Receiving Schedules for each separate governmental fund (i.e. separate schedules for Court Operating Fund, Building Fund, Probation Fund, Pro Bono Fund, etc.)?
   * Separate Receiving Schedules should be submitted only if the funds are **legally** required to be separate. Otherwise, only one Receiving Schedule should be submitted, regardless of whether generally accepted accounting principles require the funds to be reported separately. This would typically apply to courts.
4. The city marshal receives fees for serving civil paper suits from the city court, parish police jury, and numerous other court systems that reside outside of the city limits. Do these service fees need to be reported separately by court system, or can all fees for serving civil paper suits be combined?
   * Yes, the fees collected should be reported separately (by court system or agency) on line 2, *Details of Receipts from Collecting/Disbursing Agency*, of the Receiving Schedule.
5. Are entities required to report the court fees they receive from the Louisiana Office of Motor Vehicles (OMV) for the entity’s share of the reinstatement fees?
   * Yes, the court fees received from the Louisiana OMV should be reported on the Receiving Schedule as, Agency Remitting Money: *Office of Motor Vehicles Public Safety Services* andRemittance Type: *Criminal Court Costs/Fees.*
6. A sheriff collects all criminal court fines/fees assessed by the court then disburses the collections to the various entities entitled to a share of the revenue, including the court. Should the court only record the share it receives from the sheriff on the Receiving Schedule? Or should the court “gross up” the collection and record the total fines/fees collected on the Collecting/Disbursing Schedule and then show the disbursements by the sheriff?
   * The court should record only the share it receives from the sheriff on the Receiving Schedule and should not “gross up” the collection. The sheriff would record the amount he collects, on the court’s behalf, on line 2, *Collections*, of the Collecting/Disbursing Schedule since the sheriff is the initial collection point.
7. On line 1 of the Receiving Schedule, is the reporting of an *Ending Balance of Total Amounts Assessed but not Received* applicable to all agencies?

No, line 1, *Ending Balance of Total Amounts Assessed but not Received*, is not applicable to all agencies. It only applies to entities that assess on behalf of themselves but do not collect for themselves, such as courts.