***Justice System Funding Reporting Schedules (Act 87) – Frequently Asked Questions***

The following frequently asked questions (FAQs) are based on feedback received from local officials and practitioners after the Louisiana Legislative Auditor (LLA) issued the Act 87 Justice System Funding Reporting Schedules on January 4, 2021. Another resource is the October 20, 2021 Center for Local Government Excellence presentation on Act 87, which can be found [here.](https://www.lla.la.gov/clge/virtualCLGE2021/files/10-20-2021_Act_87_Justice_System_Funding.pdf) We will continue to update these FAQs periodically as we receive additional feedback.

***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?
   * Entities will need to complete either one or two schedules depending on the entity’s activity. Amounts collected and disbursed are to be reported on the Collecting/Disbursing Entity schedule and amounts received from another collecting agency (i.e. sheriff’s office) are to be reported on the Receiving Entity schedule. All amounts reported on either schedule should be put into one of the 12 categories listed on the schedules.
   * 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.
   * The forms are available on our website or by clicking on [this](https://www.lla.la.gov/local-government-entities/justice-system-funding/index.shtml) link.
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. Can the format of the schedules be modified in the Supplementary Information section of an audit report?
   * Yes, the schedules reported **within an entity’s annual report** may be reformatted to match the formatting in the audit report; however, the schedules must show the same two six-month columns and should use the exact same names as the spreadsheet schedule templates and should show the exact same dollar amounts as the spreadsheet schedules. The schedules within the audit report do not need to include lines with no amounts reported. However, the format of the spreadsheet schedule should not be changed other than adding rows. **Deleting rows, putting in headers/footers, formatting the printing area, etc. will cause our database to reject the uploaded schedule.**
   * The amounts reported on the spreadsheet schedules uploaded by the auditor through the LLA’s report submission portal should exactly match the amounts reported on the schedules within the audit report with no formatting changes other than adding necessary rows for all types of collections/receipts, and including lines with zero amounts reported.
4. If an entity does not use all twelve collection categories on the schedules, is there a different schedule?
   * No, there is only one schedule used for all entity types. It is likely that an entity may not use all twelve collection categories. Enter zero (0) on the row of any amounts not collected; please do not remove any rows to avoid errors when uploading the schedules.
5. 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, since the current sworn financial statements used by these entities provide sufficient information to meet the requirements of the statutes, no additional schedules are required for justices of the peace and constables who report under sworn financial statements.
6. Are those entities other than justices of the peace and constables that submit sworn financial statements required to report under Act 87?
   * Yes, on December 28, 2020 new “All Other Agencies” sworn financial statements were added to the *Local Government Audit Guide* and the new forms contain the required Act 87 schedules. Entities other than justices of the peace and constables that are required to submit sworn financial statements should use the new forms found [here.](https://www.lla.la.gov/local-government-entities/sworn-financial-statements/index.shtml)
7. 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).
8. Are the Act 87 Justice System Funding reporting schedules for the fiscal year ending June 30, 2021 to be reported from this date forward?  Or should amounts retroactive to the fiscal year beginning on July 1, 2020 be reported on these schedules?
   * The latter: information retroactive to July 1, 2020 should be reported on Justice System Funding schedules for the fiscal year ending June 30, 2021. A Collecting/Disbursing Entity schedule and/or Receiving Entity schedule should then be submitted as part of the entity’s FYE 2021 audit report.
9. 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 Entity schedule?
   * Yes, only one Collecting/Disbursing Entity schedule should be submitted per entity. Separate, or more than one Receiving Entity schedules are required only if the funds are **legally** required to be separated, regardless if the separate reporting is required by generally accepted accounting principles. 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 Entity schedule.
2. With regards to city courts, it appears that the Collecting/Disbursing Entity schedule would apply to the court’s custodial funds, while the Receiving Entity 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 Entity 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 4.c., *Amounts Self-Disbursed to Collecting Agency*.
   * The Receiving Entity 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 Entity 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 Entity schedule?
   * Yes, in this instance the mayor's court is required to submit the Collecting/Disbursing Entity 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 Entity schedule for those amounts that they receive from the other collecting agencies.
4. If a police department issues traffic citations, is it required to submit an Act 87 Justice System Funding schedule?
   * Yes, traffic citations consist of court costs and fines for the offense and fees that are remitted to various agencies and funds depending on the offense reported on the citation and the applicable laws and ordinances for the collecting entity. Most citations (such as speeding) would be reported on the Collecting/Disbursing Entity schedule on line 2.e., *Criminal Court Costs/Fees* or on line 2.g., *Criminal Fines-Other*. However, citations for non-criminal offenses such as littering would be reported on the Collecting/Disbursing Entity schedule on line 2.a., *Civil Fees*.
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 Entity schedule? If so, how should this activity be reported?
   * No, pass-through grant funds are not reported on either of the Justice System Funding reporting 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 these transfers to the city be reported on the Collecting/Disbursing Entity schedule as *Disbursements to Governments*, 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 Entity 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 Entity 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 Entity schedule as *Other Disbursements to Individuals*?
   * 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.

***Collecting/Disbursing Entity Schedule***

1. What should be reported on line 1, *Beginning Balance of Amounts Collected (i.e. cash on hand)*?
   * *Beginning Balance of Amounts Collected* 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). If a court’s funds are not maintained separately from its general fund it may be difficult to determine the beginning balance for the first reporting period.
   * Example: If an entity with a fiscal year end of June 30 collects $1,000 in ticket payments on June 30 and remits the state’s share of the collection on July 10, the entity would report $1,000 on line 1 as its beginning balance in July. It would have reported $1,000 on line 9.a., *Ending Balance of Total Amounts Assessed but not yet Collected*, on the prior year’s Collecting/Disbursing Entity schedule.
2. Should tickets paid by credit card (in person, by phone, website, etc.) be included on the Collecting/Disbursing Entity schedule?
   * Yes, payments in all forms (cash, checks, money order, credit card, ACH deposits, etc.) should be included on the Collecting/Disbursing Entity schedule.
3. Should the collection of worthless checks be included on the Collecting/Disbursing Entity schedule?
   * Yes, the collection of worthless checks and the fees associated with those collections should generally be recorded as Civil Fees collections (line 2.a.) and Civil Fees disbursements (line 3).
4. 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 Entity 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 4.c. as *Self-Disbursed* (example: *Caddo Parish Clerk of Court*, *Civil Fees*.) Any remaining amounts would be reported on line 7, *Total: Ending Balance of Amounts Collected but not Disbursed/Retained.*
   * For subsequent reporting periods the remaining amounts would be shown on line 1, *Beginning Balance of Amounts Collected*. Amounts used by the clerk for the reporting period would be shown on line 4.c. *Less: Amounts Retained by Collecting Agency* *Self-Disbursed* (example: *Caddo Parish Clerk of Court, Civil Fees*) with any remaining funds again reported in the ending balance on line 7.
   * 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 5.a., *Less: Disbursements to Individual/3rd Party Collection or Processing Agencies - Civil Fee Refunds.*
5. 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 Entity 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.
6. Would the payments of the service fees for serving papers to the city marshal and other governmental entities be reported in the *Disbursements to Governments and Nonprofits section as Disbursements to Governments – Service Fees*?
   * No, these would be reported under the *Disbursements to Governments and Nonprofits* section on line 3 as *Civil Fees* (example: Shreveport City Marshal, Civil Fees), since fees for serving papers appear to be part of the civil filing.
7. 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 Entity Schedule? If so, how would these collections and disbursements be reported?
   * Yes, these amounts should be reported on the Collecting/Disbursing Entity 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.a. as *Civil Fee Refunds.*
   * Finally, the collection fees earned by the city marshal should be reported as *Collection Fee for Collecting/Disbursing to Others* on either line 4.a. or 4.b. depending on whether the collection fee is a percentage of collection or a fixed amount.
8. Should an entity report both (a) civil fees collected and disbursed and (b) criminal fees received from other agencies on the Collecting/Disbursing Entity schedule?
   * Civil fees collected should be reported on the Collecting/Disbursing Entity schedule on line 2.a., *Collections – Civil Fees.*  All fines and associated fees for non-criminal traffic violations should also be reported as *Civil Fees*. Civil fees disbursed should be reported on line 3, *Disbursements to Governments and Nonprofits.*
   * Criminal fees received from other agencies should be reported on line 10 of the Receiving Entity schedule, *Receipts From,* by agency and collection type.
9. On which lines should clerks of court report bond and criminal fees?
   * Bond and criminal fees are generally rare for clerks of court to collect, but if a clerk collects these fees, bond fees would be reported on line 2.b., *Bond Fees,* and criminal fees would be reported on line 2.e., *Criminal Court Costs/Fees*.These fees would also be reported on either a) line 3, *Less: Disbursements to Governments and Non-Profits,* or b) line 4.c., *Less: Amounts Self-Disbursed to Collecting Agency* and include the full collection type (e.g. *Bond Fees, Criminal Court Costs/Fees).*
10. On the Collecting/Disbursing Entity schedule, what is line 2.c., *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.c., *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 Entity 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 10 of the Receiving Entity 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 10 of the Receiving Entity 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 1.c. of the Collecting/Disbursing Entity schedule, *Collections” Asset Forfeiture/Sale,* and will record the disbursement to the municipality on line 3, *Less Disbursements to Governments and Nonprofits.* If the sheriff receives a percentage or a flat fee from the asset sale, the sheriff would report those proceeds on line 4 a (for a percentage) or 4 b (for a flat fee).
11. 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 Entity schedule or on the Collecting/Disbursing Entity schedule under both *Collections* and *Less Amounts Retained by 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 Entity schedule: a) on line 2.d., *Pre-Trial Diversion Program Fees,* and b) on line 4.c., *Amounts Self-Disbursed to Collecting Agency*. These diversion fees should not be reported on the Receiving Entity schedule, since these fees were paid to the district attorney’s office by an individual and not another agency.
12. On which line of the Collecting/Disbursing Entity schedule should fines charged for warrants be reported?
    * The entity will need to verify under which statute or local ordinance the warrants were issued, but, in general, fines charged for warrants are usually court costs or fees and thus would be recorded on the Collecting/Disbursing Entity schedule on line 2.e., as *Criminal Court Costs/Fees*.
13. On which line of the Collecting/Disbursing Entity schedule should traffic tickets be reported?
    * Traffic ticket/violation collections can be reported on a few different lines depending on the statute or ordinance under which it was issued. Traffic fines that are criminal (i.e. speeding) should be reported as follows: a) the amount of the collection attributable to the fine should be reported on line 2.g., *Criminal Fines – Other,* and b) the amount attributable to the court costs/fees should be reported on line 2.e., *Criminal Court Costs/Fees.* If the violation is civil (i.e. non-criminal littering, some parking violations), the collections should be reported on line 2.a., *Civil Fees*.
14. Please explain the difference between line 2.f., *Criminal Fines-Contempt* and line 2.g., *Criminal Fines-Other*. The court’s software does not appear to separate these two categories.
    * *Criminal Fines-Contempt* are for fines a judge imposes for contempt of court in accordance with statutes. *Criminal Fines-Other* are those in statute specific to all other criminal offenses (i.e. R.S. 32:123).
15. 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.i.) on the Collecting/Disbursing Entity 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.i., *Probation/Parole/Supervision Fees.* Any amount retained by the court would also be reported on line 4.c., *Amounts Self-Disbursed to Collecting Agency*.
16. 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 Entity schedule or should these fees be listed on the Collecting/Disbursing Entity schedule on line 2.i., *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 Entity Schedule on line 2.i. *Probation/Parole/Supervision Fees.* Since the city marshal retains these fees, they should also be reported on line 4.c., *Amounts Self-Disbursed to Collecting Agency*.
    * The Receiving Entity schedule is used to reports amounts received from other agencies, not individuals.
17. 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 Entity schedule?
    * Yes, all amounts charged by processing or collection agencies should be reported on the Collecting/Disbursing Entity schedule as amounts collected on line 2.j., Service*/Collection Fees* and as amounts disbursed on line 5.e., *Payments to 3rd Party Collection/Processing Agencies.*
18. 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?
    * Yes, while credit card processing fees assessed by third parties and paid by the individual, not passing through the entity's accounts, are NOT considered revenues or expenses of the entity but, instead, are the expense of the individual, they are required to be recorded on the Collecting/Disbursing Entity schedule as collections on line 2.j., *Service/Collection Fees* and as disbursements on line 5.e., *Payments to 3rd Party Collection/Processing Agencies,* since one of the purposes of Act 87 is to accumulate ALL the 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.
19. On the Collecting/Disbursing Entity 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 are required to be reported on separate lines. 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 3, *Disbursements to Governments and Nonprofits as Sheriff, Bond Fees and Sheriff, Asset Forfeiture/Sale*.
20. On line 4, please clarify the difference between lines a and b, the *Collection Fee for Collecting/Disbursing to Others* (based on percentage or fixed amount) and line c, *Amounts Self-Disbursed to Collecting Agency*.
    * 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 Entity schedule would report $50 as collections on line 2.a., *Criminal Court Costs/Fees*; $24.50 on two separate lines as disbursements in section 3, Clerk *of Court-Criminal Court Costs/Fees* and *Parish Government-Criminal Court Costs/Fees; and* $1 as retained by the collecting agency on line 4.a. *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 Entity schedule would report $50 as collections on line 2. e., *Criminal Court Costs/Fees* and $50 as retained by the collecting agency on line 4.c., *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 Entity schedule in two places: a) as collections on line 2.j., Service*/Collection Fees* under the *Collections* section and b) as disbursements on line 5.e., *Payments to 3rd Party Collection/Processing Agencies*.
21. 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 Entity schedule on line 4.c., as *Less: Amounts Self-Disbursed to Collecting Agency*. Would these amounts also be reported on the Receiving Entity 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 be reported only on the Collecting/Disbursing Entity schedule, line 4.c. as self-disbursed, and not reported on the Receiving Entity schedule, since the funds were not received by another entity but were merely transferred from one fund to another within the same entity.
22. Should line 5, *Disbursements to* *Individual/3rd Party Collection or Processing Agencies* be further broken out by each agency to which an amount is disbursed?

Amounts reported on line 5 within the *Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies* section should be segregated only by the total amount distributed within each given category listed on lines 5.a. through 5.e.: reporting amounts distributed to each agency is not required.

1. Please explain what should be included on line 9.a., *Ending Balance of Total Amounts Assessed but not yet Collected*.
   * Line 9.a, *Ending Balance of Total Amounts Assessed but not yet Collected*, generally applies to district courts and are amounts that an entity has a legally enforceable right to collect but has not yet collected, which would be recorded as a receivable under the modified accrual basis of accounting.
2. Are the amounts reported in line 8 “*Ending Balance of “Partial Payments” Collected but not Disbursed”* contained within line 7 “*Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)?*
   * Yes, the amounts reported in line 8 are contained within line 7 and would be a reconciling item.
3. 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.a., *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?
   * If there is not a legally enforceable right to collect the ticket amounts, then the tickets are not "assessed"(due). 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 Entity schedule, not the amount of tickets issued.
4. On line 9 if *Ending Balance of Total Amounts Assessed but not yet Collected* (line 9.a.)*,* or *Total Waivers During the Fiscal Period* (line 9.b.) are not available, can we state “Not Available”?
   * Yes, for the first year only. The court should have a record of amounts assessed to know what amounts should be collected. If the court has not been tracking assessed amounts, for the first year it is acceptable to state the information is not available; however, the court must begin tracking this information from this point forward.

***Receiving Entity Schedule***

1. Should an entity that receives fines paid by individuals report those receipts on the Receiving Entity schedule?
   * No, the Receiving Entity 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 paid by individuals should be reported as collections on line 2 of the Collecting/Disbursing Entity 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 Entity 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 Entity schedules for each separate governmental fund (i.e. separate schedules for Court Operating Fund, Building Fund, Probation Fund, Pro Bono Fund, etc.)?
   * Only if the funds are **legally** required to be separated should separate Receiving Entity schedules be submitted. Otherwise, only one Receiving Entity schedule should be submitted, regardless if reporting in separate funds is required by generally accepted accounting principles. 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?
   * The fees collected from each court system or agency must be reported separately by each court system or agency on line 10 of the Receiving Entity 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 line 10 of the Receiving Entity schedule as *LA Office of Motor Vehicles, 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 Entity schedule? Or should the court “gross up” the collection and record the total fines/fees collected on the Collecting/Disbursing Entity schedule and then show the disbursements by the sheriff?
   * Yes, the former: the court should record only the share the court itself receives from the sheriff on line 10 of the Receiving Entity schedule and should not “gross up” the collection. The sheriff would record the amount he collects on the court’s behalf as collections on line 2 of the Collecting/Disbursing Entity schedule since the sheriff is the initial collection point.
7. On line 11 of the Receiving Entity schedule, is the reporting of an *Ending Balance of Total Amounts Assessed but not Received* applicable to all agencies?
   * No, line 11, *Ending Balance of Total Amounts Assessed but not Received,* applies only to those entities that assess on behalf of themselves but do not collect for themselves, such as courts.