**Instructions**

**Introduction**

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 reporting format for local and state entities that assess, collect, or receive revenue from pre- or post-adjudication costs, fines, and fees. 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.

**General Requirements**

To satisfy the requirements of the Act, the LLA and LSC have developed two reporting schedules (Schedules) to be included in audit reports, review/attest reports, and compilation reports. Schedules are not required for Justices of the Peace or Constables, nor are they required if the entity does not have any amounts to report (i.e. blank schedules are not required).

These Schedules must be included in reports submitted by entities with a December 31, 2020 or later fiscal year end. The Schedules are considered to be Supplementary Information, requiring an in-relation opinion for audit reports, and must be completed on the cash-basis. All amounts on the Schedules should be entered as positive numbers.

Each Schedule includes two six-month columns to allow the LLA to reconcile between collecting/disbursing and receiving entities with different fiscal year ends. The two six-month columns should reflect each six months of the entity’s fiscal year activities (e.g. a December 31, 2020 fiscal year end report should include columns reflecting January 1, 2020 through June 30, 2020 and July 1, 2020 through December 31, 2020, respectively.

**Collecting/Disbursing Schedule**

This Schedule must be completed by all entities (e.g. sheriffs) that collect and/or disburse pre- or post-adjudication costs, fines, and fees to other entities. The major sections of the Schedule, other than totals and subtotals, are as follows:

* ***Beginning Balance of Amounts Collected (i.e. cash on hand)*** – These amounts may represent timing differences between collections and disbursements, or they may represent partial payments received that have not yet been disbursed, based on the entity’s policy for disbursing partial payments received.
* ***Add: Collections*** – All amounts in this section should be recorded at gross, and changes to the 12 collection types are NOT permitted under any circumstances.
* ***Less: Disbursements to Governments & Nonprofits*** – This section must include a separate line for each government/nonprofit entity and collection type. This means that an entity could be listed multiple times if it receives disbursements from multiple collection types.
* ***Less: Amounts Retained by Collecting Agency*** – Collection fees must be separated between those that are based on a percentage of collections (e.g. 1% of total court fines collected) and those that are based on a flat amount (e.g. $5 per account collected). The amounts “self-disbursed” represent those retained by the collecting agency (not related to a collection fee) and must be broken down on separate lines by collection type (e.g. a sheriff that statutorily receives a portion of a fine or fee).
* ***Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies*** – All amounts in this section represent disbursements to individuals or businesses.
* ***Ending Balance of “Partial Payments” Collected but not Disbursed*** – This balance represents partial payments received that have not yet been disbursed, based on the entity’s policy for disbursing partial payments received. For example, some collecting agencies only make a disbursement once 100% of an assessment has been collected.
* ***Ending Balance of Total Amounts Assessed but not yet Collected*** – This balance represents outstanding receivables, such as amounts assessed/imposed by a court that have not yet been paid by a defendant.
* ***Total Waivers During the Fiscal Period*** – Waivers include the amounts by which receivables have been reduced for non-cash activities, such as time served or community service.

**Receiving Schedule**

This Schedule must be completed by all entities (e.g. court, parish, public defender) that receive pre- or post-adjudication costs, fines, and fees from a collecting/disbursing agency. If a receiving agency is 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. The major sections of the Schedule, other than totals, are as follows:

* ***Receipts From:*** – This section must include a separate line for each disbursing entity and collection type. This means that an entity could be listed multiple times if it disburses multiple collection types to the receiving entity. The same 12 collection types from the collecting/disbursing schedule must be used in this section, and changes to the collection types are NOT permitted under any circumstance.
* ***Ending Balance of Total Amounts Assessed but not yet Received*** – This balance represents outstanding receivables, such as amounts assessed/imposed by a court that have not yet been collected and/or received from a collecting/disbursing agency.