

REVENUE AND EXPENSE FORM

INSTRUCTIONS

Thank you for your cooperation in filling out this uniform revenue and expense data collection form. The Louisiana Supreme Court is requesting revenue and expense information from all courts to satisfy Rules of the Supreme Court, Part G. Section 15. Note that we understand and recognize that the data collected in these forms will create a snapshot and do not provide a full picture of a court's financial situation; however, this snapshot will allow us to satisfy our reporting requirements until the uniform chart of accounts is created.

Though all courts are unique and this uniqueness creates challenges for uniform reporting, we are continuing to work with courts statewide to make the collection of this data as easy to provide as possible. Additional guidance and useful instructions are provided below. Please let us know if there are additional details that should be added or questions to be answered.

Please reach out to the Revenue and Expense project manager, Rose Wilson, rwilson@lasc.org, 504-310-2611 or the DJA of Research and Development, Jennifer Eagan, jeagan@lasc.org, 504-310-2629 with any questions or requests.

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GENERAL GUIDELINES

All revenue and expense reports should be fund-based and should align with the court's audit schedule that details government fund revenues, expenditures, and changes in fund balances.

- Please provide full-year data based on your current fiscal cycle. All accounts/funds and on-behalf payments that can be reported during the same fiscal cycle should be included in a single form; however, if a different fiscal cycle is used for a specialty court or program please complete an additional form.
- **Deadlines – note that a delay in audit completion might affect your ability to complete this report by the deadline stated below – please contact Rose or Jennifer to request an extension.**
 - August 31 fiscal year-end (YE), due February 28th
 - September 30 fiscal YE, due March 31st
 - October 31 fiscal YE, due April 30th

- December 31 fiscal YE, due June 30th
 - June 30 fiscal YE, due December 31st
- Please do not include amounts collected for or passed through to another agency.
 - Please do not include state payments for judges' salaries and benefits.
 - Court cost collection accounts should only be included/reported if court expenses are paid directly from the account instead of being transferred to a court operating fund/account.
 - 'Payments' from one fund to another should be included as transfers so that the revenue is only reported once (in the originating fund) and the expenditures are only reported once (in the receiving fund).
 - The total beginning fund balances and end-of-year fund balances in your audit should match the total fund balances in your revenue and expense report.

RESOURCES AND REQUIRED MATERIALS

WORKSHEETS

For folks who plan to use worksheets to compile the information before entering anything into the form, there are two worksheet options and one available by request.

- Multi-account worksheet with separate revenue and expense pages
- Single-account worksheet with separate revenue and expense pages
- Multi-account worksheet with all revenue and expense items on a single page (by request)

OTHER RESOURCES

- 2023 Account List – provides information on all the funds reported in connection to each court
- Revenue and Expense Keys – provide detail on the types of revenues and expenses that belong in each category. These are available in the excel spreadsheet.

NECESSARY FINANCIAL DOCUMENTS

- Audit schedule – Statement of Revenues, Expenditures, and Changes in Fund Balances in Governmental Funds
- Detailed Profit and Loss report by Class, Fund, Type (courts may classify their funds in ways not listed here)
 - Please see Exhibit A showing one way fund accounting can be set up if using QuickBooks online.

- Information from local government detailing all expenses paid on-behalf or the court (salaries, copier leases, etc.)

LOCAL GOVERNMENT AND OTHER ON-BEHALF SUPPORT

- Note that expenses paid on your court’s behalf by local government agencies or a dedicated Criminal Court Fund can either be included in the column of your primary court account or in a separate column as a unique fund.
 - When including payments made directly to employees or to vendors on-behalf of the court in your primary court account, please categorize this as ‘on-behalf local support’. If included as a unique fund, more specific detail (criminal court fund, general government, etc.) is also acceptable.
- The total beginning fund balances and end-of-year fund balances in your audit should match the total fund balances in your revenue and expense report; however, if your audit does not include all on-behalf revenue and local government support, the revenue totals and expenditure totals will not match.
 - The example slide below shows how the additional funds will change your revenue and expense balances without affecting the year-end balance.



	General Fund Judicial Expense Fund	Special Revenue Funds Non- Support Fund	Specialty Courts Fund	Total Governmental Funds
Fund Balances, Beginning of Year	3,232,315	-	6,770	3,239,085
Total Revenues	1,212,433	546,437	1,985,691	3,744,521
Total Expenditures	1,266,627	541,954	1,929,328	3,737,911
Fund Balances, End of Year	\$ 3,177,455	\$ 13,127	\$ 55,113	\$ 3,245,695

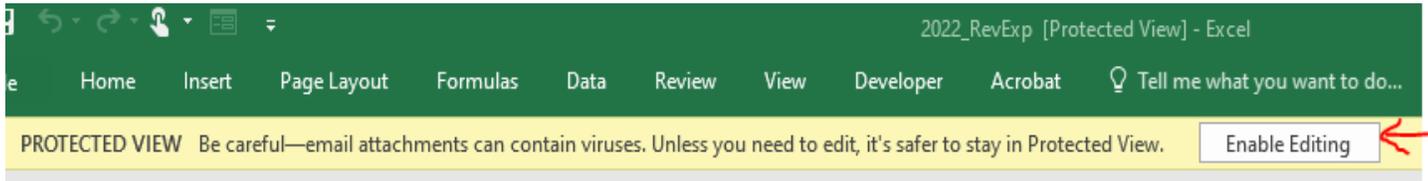
	Judicial Expense Fund	Specialty Courts Fund	Non-Support Fund	General Fund	Criminal Court Fund	Other - Local Support	TOTALS
	\$3,232,315	\$6,770	\$0	\$0	\$0	\$0	\$3,239,085
Total revenue	\$1,212,433	\$1,985,649	\$546,437	\$2,734,976	\$273,910	\$1,799,946	\$8,553,351
Total expenses	\$1,266,624	\$1,929,328	\$541,954	\$2,734,976	\$273,910	\$1,799,946	\$8,546,737
YE Balance	\$3,177,458	\$55,113	\$13,127	\$0	\$0	\$0	\$3,245,698

- After your form has been completed and submitted, it will be reviewed by LASC staff and a certification email will be sent to court administrators and chief judges for final review and certification.

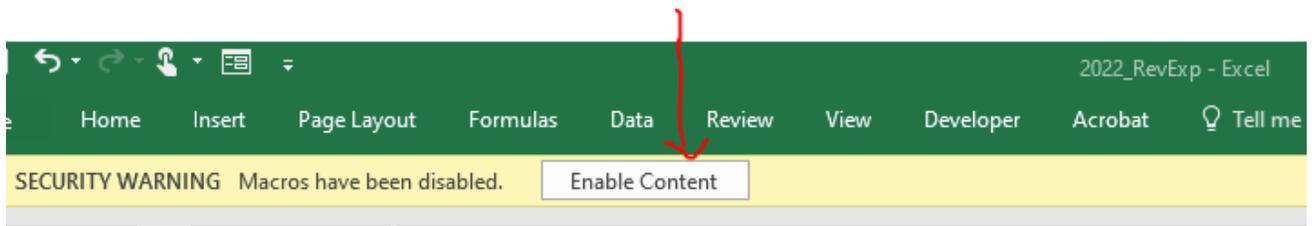
INSTRUCTIONS FOR COMPLETING THE EXCEL FORM

Part 1 – Opening, Enabling, and Saving the Form

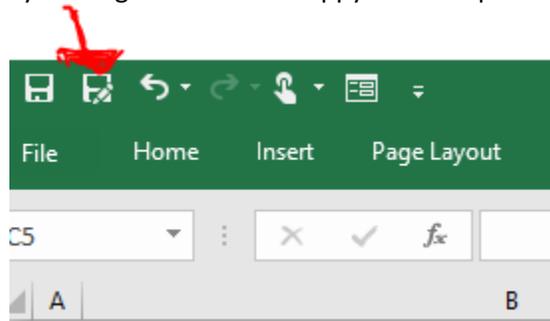
1. Open the Excel form (double-click on the [2023 Revenue and Expense Form](#)).
2. Enable editing (double-click the 'Enable Editing' button in the yellow ribbon at the top of the page).



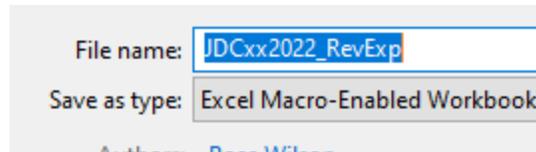
3. Enable the built-in content (double-click the 'Enable Content' or 'Enable Macros' button in the yellow ribbon at the top of the page).



4. Save the document by clicking the icon of a floppy-disk and pencil.



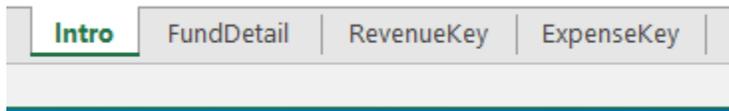
5. Change the name in the 'File name' section to include a reference to your court. Please use the following format: *shortcourtname_YEAR_RevExp*
 - a. Examples:
 - i. JDC1_2023_RevExp (for 1st JDC)
 - ii. CoA2_2023_RevExp (for 2nd Circuit Court of Appeals)
 - iii. HoumaCC_2023_RevExp (for Houma City Court)



- Once the document has been saved as described above, you will click on the floppy disk icon (without the pencil) to save the information you enter into the spreadsheet. After saving, you can close and re-open the document at any time.

Part 2 – Completing the ‘Intro’ Tab

The spreadsheet should open to the ‘Intro’ tab, which is one of four tabs or unique worksheets that will be visible on the bottom of the document.



Please provide answers for all eight items before moving on to the ‘Fund Detail’ tab, as some of the features in the Account Detail tab are dependent on your responses.

Please provide an answer for each question below	
Please select your court name	<i>Please select court from dropdown</i>
How many employees (do not include judges) work for your court?	
How many separate governmental funds are included in this report?	
What is the year-end date for your audit?	
Contact name	
Contact email address	
Contact phone number (ten digits only, no dashes or spaces)	
Chief Judge name	

- Please select your court name - to select an option from the drop-down menu, hover the cursor over the ‘please select court from dropdown’ cell until the down-arrow appears to the right. Click on the down-arrow to see and scroll through the court names. Select (click on) your court name; it will appear in the cell.



- How many employees (do not include judges) work for your court? – the response cell for this question will only accept numeric entries. If you have part-time employees, please include them in your count using an estimate of their time as compared to that of full-time employees. For example, someone who works a quarter of the time in comparison to full-time employees should be .25. The total you enter will round to the nearest 10th. An entry of 6.25 employees will return 6.3 (as seen below).

How many employees (do not include judges) work for your court?	6.3
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- How many separate governmental funds are included in this report? – use the dropdown box to select 1-10. If you have more funds/accounts than ten, please contact Rose Wilson. Note that you should only count the funds that have the same fiscal term and audit year-end date.
- What is the year-end date for your audit? – Please select one of the options from the dropdown menu. If you do not see the date that you need to select, please contact Rose Wilson; you will not be allowed to enter a date outside of the options provided.
- Contact name – please enter the name of the person who is completing the form and who should be contacted with questions.
- Contact email address – please enter the contact person’s work email address if available or an email address that is monitored and used for work purposes.
- Contact phone number (ten digits only, no dashes or spaces) – phone numbers must be entered like the example below.

Contact phone number (ten digits only, no dashes or spaces)	5043301715
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- Chief Judge name – please provide the name of the Chief Judge for your court; the Chief Judge will be asked to review and certify the submissions. If the Chief Judge is entering the data, they might also be listed as the contact person.

Part 3 – Entering the Fund Detail

When you have completed the ‘Intro’ please click on the ‘Fund Detail’ tab to access the primary data entry form.



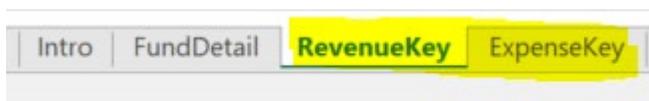
Some information in the ‘Fund Detail’ tab is based on your entries in the ‘Intro’ tab.

- The court name that you selected will be displayed on the top left of the spreadsheet.

Court Name	Fund I
BUNKIE CITY COURT	[please select fund name in dropdown]
Beginning fund balance	\$0

- The number of fund columns is based on the number selected in the Intro. When you click on a cell to enter the beginning fund balance or other entry, the columns will adjust to the number you need.
 - To revise the number of fund columns you see in the 'FundDetail' tab:
 - Select the Intro tab and change the number you selected for the 'governmental funds' question by selecting a new answer in the dropdown menu
 - Return to the 'FundDetail' tab and click on an open cell
- The fund name options are based on your court name. The dropdown menu includes fund names from previous year's submissions and audits. 'Other' is included in case needed.
 - In some cases, the fund names that were submitted in previous years have been shortened; if you questions or concerns please contact the Research and Development office.

1. Enter amounts from your worksheet or other source into the relevant categories. Totals will be added for you and cannot be changed manually.
 - If you have questions about the categories, please consult the Revenue Key or Expense Key. They have been provided as separate pdfs and the information is also included in tabs within the spreadsheet.



- Please only enter amounts in 'other revenue' or 'other expenses' that cannot be entered elsewhere. If significant amounts are listed in 'other' categories, we will request additional information so that we can 1) ensure uniformity in assigning categories and 2) include all major revenue and expense types in the primary categories.
- When you have entered all the information in the form and believe that it is complete. Please save and return the form to Rose Wilson (rwilson@lasc.org) and Amber Robinson (arobinson@lasc.org)

We appreciate your cooperation!

EXHIBIT A

Intuit QuickBooks Fund Accounting for QB Online

Fund Accounting for non-profits in QuickBooks Online

Updated March 15, 2023

Learn about Fund Accounting for non-profits and how to track funds in QuickBooks Online.

Fund Accounting is an accounting method used by non-profits in which funds are allocated to expenses before the money is actually spent. When the fund is empty, the accounting system doesn't allow any more spending against the fund.

When using Fund Accounting in QuickBooks Online, you can use Class tracking and banking sub-accounts to track individual funds.

In this article, we'll explain how Fund Accounting works with non-profits and the steps necessary to take to track the funds in QuickBooks Online.

Fund Accounting and non-profits

Any tax-exempt organization that meets Section 501 of the United States Internal Revenue Code is a non-profit Fund Accounting operation. Non-profits are required to divide financial information among a variety of categories, or funds, and use standardized non-profit reports to report on those funds.

These funds have restrictions on the use of resources. The funds are used to measure the revenues and expenditures arising from particular activities. Each organization is responsible for the proper collection, disbursement and control of all money relative to the funds the organization receives.

Fund Accounting and municipalities

Municipalities are regulated by Governmental Accounting Standards Board (GASB) 34 regulations, which are new to many cities — depending on size — in the last few years.

These new regulations require more stringent inventory of assets. If you're a municipality consider using the desktop version of QuickBooks Premier Non-Profit to ensure compliance with those regulations. QuickBooks Online is better-suited for non-profits that don't have these more stringent inventory requirements.

Step 1: Turn on Class tracking

1. Go to **Settings** ⚙, then select **Account and settings**.
2. Select **Advanced**.
3. In the **Categories** section, select **edit** ✎.
4. Turn on **Track classes**.
5. Select **Save**.
6. Select **Done**.

Now you'll see the Class field on relevant forms that lets you identify the class associated with different transactions.

Step 2: Set up a Class for each fund

You can set up a separate Class for each fund to track separately.

1. Go to **Settings** ⚙, then select **All lists**.
2. Select **Classes**.
3. Select **New**, then enter the name of a fund in the **Name** field.
4. Select **Save**.

Repeat these steps for each of the funds you need to track.

When you enter fund transactions, you can now select the appropriate fund in the Class field for the income or expense line affected.

Step 3: Track multiple funds with bank sub-accounts

If you have multiple funds, you can have the total for all the funds recorded to a single bank account on your Chart of Accounts, but have multiple sub-accounts to track individual funds.

You can set up a different sub-account for each fund to track. Every transaction you link to one of the sub-accounts you create is reflected in the parent account.

To set up sub-accounts:

1. Go to **Bookkeeping**, then **Chart of accounts** ([Take me there](#)).
2. Select **New** and do one of the following depending on which panel you see.

If you see the New account panel

1. Select **Banks**.
2. Select the **Save account under ▼** dropdown to choose **Bank Accounts**.
3. In the **Tax form section ▼** dropdown, select **Checking**.
4. Enter the fund name in the **Account name** field.
5. Select **Starting date and opening balance** to add that information.
6. Select **Save**.

If you see the New category panel

1. Enter the fund name in the **Category name** field.
2. Select the **Select category** link and select **Bank & credit cards**.
3. Select the **▼** dropdown in the **Account type** field and select **Checking**.
4. Enter the opening balance for this fund account.
5. Select **Save**.

When you record deposits and withdrawals from these funds, be sure to identify the specific sub-account as the bank account to be affected.

Step 4: Run a Profit and Loss report by class

Now that everything is set up, you can run Profit and Loss reports by Class to review fund income and expenses.

1. Go to **Business overview** and select **Reports** ([Take me there](#)).
2. Search for and select **Profit and Loss by Class**. The report reflects the current fiscal year's numbers.
3. Select **All Dates** from the **Report period** dropdown list to review the total income or expense for the entire life of the fund.
4. Select **Run Report**.