# 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 reach out to the manager of this project, Rose Wilson, rwilson@lasc.org, (504) 310-2611 or the DJA of Research and Development, Jennifer Eagan, jeagan@lasc.org, 504-310-2616 with any questions or requests.

## GENERAL GUIDELINES

- 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**
  - **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.

- 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 form of your primary court account or on a separate form.

- 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'.

- 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.

**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)

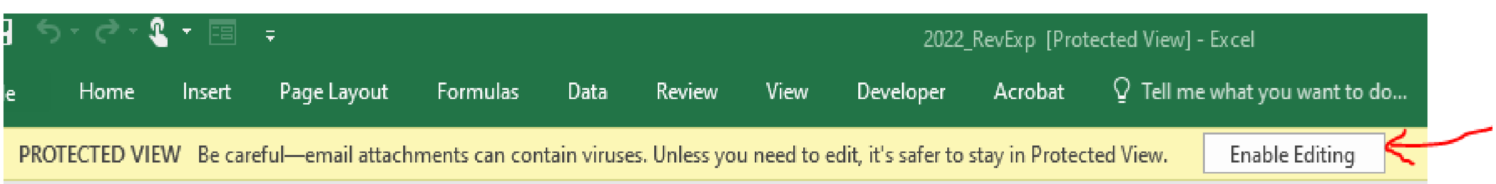
**OTHER RESOURCES**

- 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.

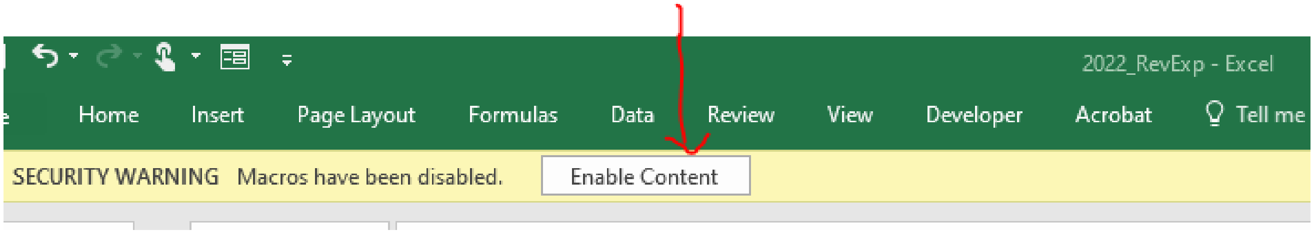
**INSTRUCTIONS FOR COMPLETING THE EXCEL FORM**

**Part 1 – Opening, Enabling, and Saving the Form**

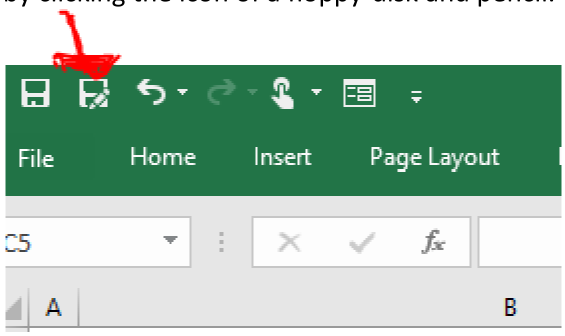
1. Open the Excel form (double-click on the Excel attachment '2022_Rev_Exp').
2. Enable editing (double-click the 'Enable Editing' button in the yellow ribbon at the top of the page).



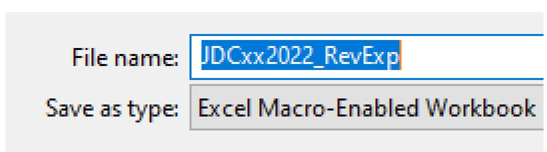

3. Enable the built-in content (double-click the 'Enable Content' or 'Enable Macros' button in the yellow ribbon at the top of the page).




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



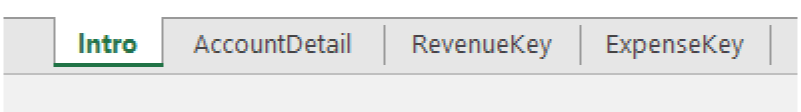

5. Change the name in the 'File name' section to include a reference to your court. Please use the following format: *shortcourtname*_YEAR_RevExp
    a. Examples:
        i. JDC1_2023_RevExp (for 1st JDC)
        ii. CoA2_2023_RevExp (for 2nd Circuit Court of Appeals)
        iii. HoumaCC_2023_RevExp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




6. 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 ‘Account 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 | *Please select court from dropdown* |
| How many employees (do not include judges) work for your court? | |
| How many separate funds/accounts do you have to 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 | |

1. 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.

| |
|---|
| *Please select court from dropdown* |
| |

2. 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 $10^{th}$. 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 |

3. How many separate funds/accounts do you have to 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.

4. 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.

5. Contact name – please enter the name of the person who is completing the form and who should be contacted with questions.

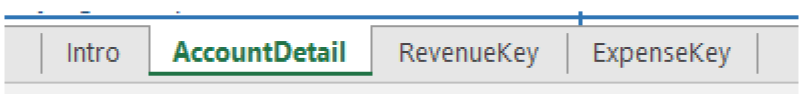
6. Contact email address – please enter the contact person's work email address if available or an email address that is monitored and used for work purposes.

7. Contact phone number (ten digits only, no dashes or spaces) – phone numbers must be entered like the example below.


8. 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.

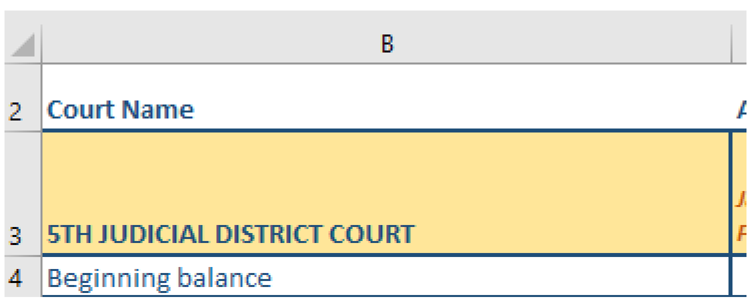
**Part 3 – Entering the Account Detail**

When you have completed the 'Intro' please click on the 'AccountDetail' tab to access the primary data entry form.




Some information in the 'Account 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.

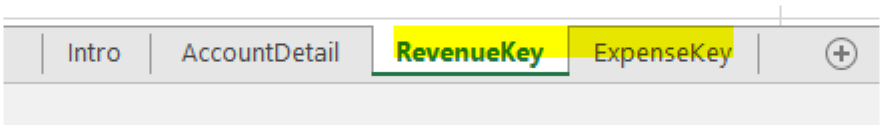



- The number of account columns is based on the number selected in the Intro. When you click on a cell, the columns will adjust to the number you need.
    - To revise the number of account columns you see in the 'AccountDetail' tab:
        - Select the Intro tab and change the number you selected for the 'separate funds/accounts' question by selecting a new answer in the dropdown menu
        - Return to the Account Detail tab and click on an open cell

- The account name options are based on your court name. The dropdown menu includes account names from last year's submissions and audits. 'Other' is included in case needed.
    - In some cases, the account names that were submitted last year 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 require 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!**