

LOUISIANA DISTRICT PUBLIC DEFENDERS
COMPLIANCE WITH REPORT REQUIREMENTS



ADVISORY SERVICES REPORT
ISSUED MAY 2, 2012

**LOUISIANA LEGISLATIVE AUDITOR
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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

May 2, 2012

The Honorable John A. Alario, Jr.,
President of the Senate
The Honorable Charles E. Kleckley,
Speaker of the House of Representatives

Dear Senator Alario and Representative Kleckley:

Attached is my annual report to the legislature on the Louisiana District Public Defenders (public defenders). The report addresses the public defenders' statutory compliance with using the standardized reporting format for presenting their revenues and expenditures and presents related findings and recommendations. We have also included the revenue and expenditure data for the public defenders (with related findings and recommendations) as presented in their 2011 financial reports.

I hope this report will benefit you in your legislative decision-making process.

Respectfully submitted,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive style.

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor

SMK:SCD:MGB:JSI:dl

PDD 2011

BACKGROUND INFORMATION

Basis for Reporting

Louisiana Revised Statute (R.S.) 24:515.1.A states, “The legislature hereby recognizes that the reporting, accounting, and audit system of the district public defenders is fragmented and does not provide a comprehensive picture of certain judicial finances and the costs of operating the indigent defender system.”

R.S. 24:515.1.C requires the Legislative Auditor to “develop, supervise, and require the use of uniform, standardized, and consistent terminology for use in reporting on each source of revenue and each category of expenditure in order to provide for clarity.” To comply with that directive, the Legislative Auditor’s staff developed a standardized reporting format (see Detailed Financial Data starting on page 8) for major revenues and expenditures of public defenders. Input was received from staff of the Louisiana Public Defender Board and Louisiana Supreme Court - Office of the Judicial Administrator when developing this format.

R.S. 24:515.1.F requires the Legislative Auditor to annually submit to the legislature a report detailing compliance with the requirements; a report outlining the information contained in the uniform audit reports; and any findings and recommendations resulting from an analysis of the information submitted by public defenders.

Note: This is not an audit. This is a public report.

Issues With Financial Reporting for Certain Public Defenders

While preparing this report, my staff experienced issues with financial reporting for certain public defenders. These issues caused my annual report to be incomplete and possibly contain inaccurate information. The issues were as follows:

- **1st Judicial District Public Defender:** My office has received the financial report for this public defender; however, the report needed to be corrected. As of April 13, 2012, we requested a revised schedule from the CPA firm that conducted the audit. We will continue working with the firm until this issue is corrected.

Note: The financial information for this public defender is not included in my annual report, as we had not received an acceptable uniform reporting schedule from this public defender, as of April 13, 2012.

- **30th Judicial District Public Defender:** The financial report for this public defender was being reviewed by my office as of April 13, 2012. Until this report is made public, the information contained in this financial report is subject to change. Therefore, the information found in my annual report may not agree with the information in the public defender’s financial report once this financial report is made public.

Other Important Considerations

Note: While Louisiana has 42 judicial districts, my office will only receive 41 financial reports as the operations of the 11th and 42nd districts are reported annually in a single financial report. The reason for this combined report was provided in the districts’ 2011 financial report as follows:

“Pursuant to Act 416 of the 2007 Regular Session of the Louisiana Legislature, the former 11th Judicial District, which was comprised of Sabine and DeSoto Parishes, was split along parish boundaries as of January 1, 2010. Sabine Parish became the “new” Eleventh Judicial District; and DeSoto Parish became the newly created Forty-Second Judicial District, Whereas Act No. 416 made provisions for judges, law clerks, court reporters and the district attorney and assistants, it made no provisions for public defender services of the districts after the split. The Chief Defender of the prior Eleventh District and currently Chief Defender of the two new districts operates the two parishes under a cooperative endeavor agreement as one entity. On August 20, 2010, the State Defender sent a letter to the Louisiana Attorney General requesting an opinion on the current cooperative endeavor agreement. The LA Slate Attorney General issued an opinion (Opinion 09-0212) on December 22, 2010. In the opinion of the Attorney General’s office, the cooperative endeavor agreement between the 11th and 42nd Judicial Districts relating to the Public Defender is permissible under Louisiana Constitution, Article VII, Section 14(A) and (C).”

List of Agencies Contained in this Report

This report contains information on 41 of the 42 public defenders in Louisiana. Table 1 lists each of the 42 public defenders and the parishes in which they operate.

Table 1 Louisiana District Public Defenders Districts and Parishes	
Judicial District	Parishes
1 st *	Caddo
2 nd	Bienville/Claiborne/Jackson
3 rd	Lincoln/Union
4 th	Morehouse/Ouachita
5 th	Franklin/Richland/West Carroll
6 th	East Carroll/Madison/Tensas

Table 1	
Louisiana District Public Defenders	
Districts and Parishes	
Judicial District	Parishes
7 th	Catahoula/Concordia
8 th	Winn
9 th	Rapides
10 th	Natchitoches
11 th	Sabine
12 th	Avoyelles
13 th	Evangeline
14 th	Calcasieu
15 th	Acadia/Lafayette/Vermilion
16 th	Iberia/St. Martin/St. Mary
17 th	Lafourche
18 th	Iberville/Pointe Coupee/West Baton Rouge
19 th	East Baton Rouge
20 th	East Feliciana/West Feliciana
21 st	Livingston/St. Helena/Tangipahoa
22 nd	St. Tammany/Washington
23 rd	Ascension/Assumption/St. James
24 th	Jefferson
25 th	Plaquemines
26 th	Bossier/Webster
27 th	St. Landry
28 th	LaSalle
29 th	St. Charles
30 th **	Vernon
31 st	Jefferson Davis
32 nd	Terrebonne
33 rd	Allen
34 th	St. Bernard
35 th	Grant
36 th	Beauregard
37 th	Caldwell
38 th	Cameron
39 th	Red River
40 th	St. John the Baptist
Orleans	Orleans
42 nd	DeSoto
*Note: An acceptable uniform reporting schedule was not received by my office as of April 13, 2012.	
**Note: This financial report has not been made public and is subject to change.	
Source: Information obtained from the Louisiana Supreme Court's Web site [http://www.lasc.org].	

FINDINGS AND RECOMMENDATIONS

Compliance With Standardized Reporting Format

My staff reviewed public defender financial reports for the year ended June 30, 2011. The purpose of the review was to determine each public defender's compliance with the standardized reporting format as required by R.S. 24:515.1. Based on my staff's review of financial data found in the 40 accepted financial reports received, we determined the following:

- All 40 financial reports received complied with the standardized reporting format as required in R.S. 24:515.1.

Recommendation: My staff will continue to communicate with the public defenders and their auditors as necessary to help ensure full compliance with the standardized reporting format.

Deficit Spending (Excess of Expenditures Over Revenues)

Thirty-one public defenders reported deficit spending for the year ended June 30, 2011.

Table 2 presents a listing of all public defenders that reported deficit spending for the year ended June 30, 2011.

Judicial District	Expenditures Over Revenues	Ending Fund Balance
2 nd	(\$207,261)	\$152,319
3 rd	(143,593)	18,437
5 th	(109,403)	137,193
7 th	(7,391)	123,385
8 th	(39,068)	71,307
9 th	(138,973)	269,847
10 th	(76,890)	38,845
12 th	(126,927)	50,210
13 th	(63,475)	28,860
15 th	(1,017,754)	783,066
16 th	(311,689)	380,237
17 th	(344,627)	284,374
18 th	(40,198)	823,281

Table 2 Louisiana District Public Defenders A Summary of Deficit Spending and Ending Fund Balance		
Judicial District	Expenditures Over Revenues	Ending Fund Balance
19 th	(\$246,362)	\$1,001,020
20 th	(125,543)	472,720
21 st	(219,293)	882,169
23 rd	(36,087)	454,918
24 th	(383,658)	1,259,781
26 th	(593,223)	443,553
27 th	(431,437)	571,950
29 th	(98,014)	640,432
30 th **	(54,541)	120,771
31 st	(108,079)	313,841
32 nd	(418,446)	227,901
34 th	(23,139)	142,338
35 th	(35,644)	28,927
36 th	(48,537)	183,605
37 th	(66,174)	(7,978)
38 th	(99,669)	189,070
39 th	(45,259)	59,254
Orleans	(202,907)	253,481
**Note: This financial report has not been made public and is subject to change.		

According to the State Public Defender, during 2011, the Louisiana Public Defender Board (Board) received less money than it had requested during the budgeting/appropriations process. To preserve the state's public defender system, the Board reduced and, in some cases, eliminated state funding to local public defender districts that had positive fund balances. This allowed state funding to be directed to those districts with the greatest financial need. Thirty-one (31) districts were required to use their fund balances to finance operations in 2011. This action is a short-term solution that allowed the continuation of the public defense system during lean economic times. At the same time, this seriously depleted most of the local districts' fund balances.

Recommendation: The Board is advised to continue to monitor the fiscal operations and financial position of all public defenders. This monitoring should include confirming that deficit spending is occurring and requiring districts that are deficit spending (excess of expenditures over revenues) to prepare and submit written corrective action plans to the Board. The Board should monitor the plans closely and provide guidance to public defenders to ensure that deficit spending is eliminated.

ANNUAL FINANCIAL INFORMATION

Note: The revenue and expenditure data provided in this section was presented for the year ended June 30, 2011. The Legislative Auditor did not perform an audit, and is not offering an opinion on the financial statements of the public defenders.

Source: The following information was obtained from the 40 accepted financial reports received by my office. These annual financial reports can be found at <http://www.la.la.gov/>. The report for the 30th judicial district is not yet public and, therefore, is not included on our website.

Summarized Financial Data

Revenue Data:

- For the year ending June 30, 2011 (except as stated in the notes above), the revenues of the public defenders ranged from a high of \$9.1 million to a low of \$74,540.
- Combined revenues of the public defenders totaled \$48.5 million.

Expenditure Data:

- For the year ending June 30, 2011 (except as stated in the notes above), the expenditures of the public defenders ranged from a high of \$9.3 million to a low of \$134,172.
- Combined expenditures of the public defenders totaled \$52.9 million.

Table 3 presents summarized financial data from the 40 accepted financial reports received by my office for the year ended June 30, 2011.

Table 3			
Louisiana District Public Defenders			
Summarized Financial Data for the Year Ended June 30, 2011			
Judicial District	Total Revenue	Total Expenditures	(Deficit) or Surplus
1 st *	N/A	N/A	N/A
2 nd	\$281,548	\$488,809	(\$207,261)
3 rd	454,573	598,166	(143,593)
4 th	2,839,057	2,503,324	335,733
5 th	381,061	490,464	(109,403)
6 th	506,448	443,162	63,286
7 th	386,794	394,185	(7,391)
8 th	239,028	278,096	(39,068)

Table 3			
Louisiana District Public Defenders			
Summarized Financial Data for the Year Ended June 30, 2011			
Judicial District	Total Revenue	Total Expenditures	(Deficit) or Surplus
9 th	\$1,035,435	\$1,174,408	(\$138,973)
10 th	385,419	462,309	(76,890)
11 th /42 nd	854,486	782,659	71,827
12 th	274,714	401,641	(126,927)
13 th	266,749	330,224	(63,475)
14 th	2,488,853	2,048,280	440,573
15 th	2,765,564	3,783,318	(1,017,754)
16 th	1,595,010	1,906,699	(311,689)
17 th	542,979	887,606	(344,627)
18 th	841,351	881,549	(40,198)
19 th	4,761,817	5,008,179	(246,362)
20 th	165,530	291,073	(125,543)
21 st	2,918,928	3,138,221	(219,293)
22 nd	2,959,461	2,796,652	162,809
23 rd	1,077,533	1,113,620	(36,087)
24 th	3,097,442	3,481,100	(383,658)
25 th	720,277	640,268	80,009
26 th	1,365,771	1,958,994	(593,223)
27 th	637,023	1,068,460	(431,437)
28 th	355,327	244,034	111,293
29 th	770,871	868,885	(98,014)
30 th **	424,264	478,805	(54,541)
31 st	492,014	600,093	(108,079)
32 nd	1,135,815	1,554,261	(418,446)
33 rd	294,852	249,206	45,646
34 th	380,011	403,150	(23,139)
35 th	159,883	195,527	(35,644)
36 th	339,587	388,124	(48,537)
37 th	130,773	196,947	(66,174)
38 th	74,540	174,209	(99,669)
39 th	88,913	134,172	(45,259)
40 th	909,777	804,568	105,209
Orleans	9,065,433	9,268,340	(202,907)
Total	48,464,911	52,911,787	(4,446,876)
Maximum	9,065,433	9,268,340	440,573
Average	1,211,623	1,322,795	(111,172)
Minimum	74,540	134,172	(1,017,754)
*Note: An accepted uniform reporting schedule was not received by my office as of April 13, 2012.			
**Note: This financial report has not been made public and is subject to change.			

Detailed Financial Data

	Judicial Districts					
	1 st	2 nd	3 rd	4 th	5 th	6 th
Revenues:						
State Government						
Appropriations - general	-	-	\$135,397	\$1,170,377	-	\$124,386
Appropriations - special	-	-	-	83,241	-	-
Revenue sharing	-	-	-	-	-	-
Grants	-	-	-	-	\$196,981	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	-	-	135,397	1,253,618	196,981	124,386
Local Government						
Appropriations - general	-	-	287,992	-	-	-
Appropriations - special	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Statutory fines, forfeitures, fees, court costs, and other	-	\$50,438	30,630	1,585,439	-	379,364
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	228,198	-	-	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	-	278,636	318,622	1,585,439	-	379,364
Federal Government						
Grants - direct	-	-	-	-	-	-
Grants - indirect (passed-through state)	-	-	-	-	-	-
Total	-	-	-	-	-	-
Other Grants and Contributions						
Non-profit organizations	-	-	-	-	-	-
Private organizations	-	-	-	-	-	-
Corporate	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	-	-	-	-	-	-
Charges for Services	-	-	-	-	183,296	2,581
Investment earnings	-	2,912	139	-	784	117
Miscellaneous	-	-	415	-	-	-
Total Revenues	-	281,548	454,573	2,839,057	381,061	506,448

	Judicial Districts					
	1st	2nd	3rd	4th	5th	6th
Expenditures:						
Personnel Services and Benefits						
Salaries	-	-	\$19,000	\$508,613	-	\$83,400
On-behalf payments - salaries	-	-	-	-	-	-
Retirement contributions	-	-	-	-	-	-
On-behalf payments - retirement	-	-	-	-	-	-
Insurance	-	-	-	-	-	8,716
On-behalf payments - insurance	-	-	-	-	-	-
Payroll taxes	-	-	1,681	43,932	-	5,973
Other	-	-	-	-	-	-
Total	-	-	20,681	552,545	-	98,089
Professional Development						
Dues, licenses, and registrations	-	-	-	100	-	996
Travel	-	-	-	11,240	\$474	1,226
Other	-	-	-	-	-	-
Total	-	-	-	11,340	474	2,222
Operating Costs						
Library and research	-	\$6,664	3,057	1,710	-	13,835
Contract services - attorney/legal	-	377,999	433,031	1,761,048	418,132	263,908
Contract services - other	-	49,209	60,263	98,913	71,858	6,025
Lease - office	-	-	7,949	-	-	7,200
Lease - autos and other	-	-	-	-	-	-
Travel - transportation	-	-	1,200	10,992	-	25,167
Travel - other	-	-	-	-	-	2,067
Insurance	-	47,306	45,804	4,379	-	7,929
Supplies	-	-	26,181	17,963	-	5,651
Repairs and maintenance	-	-	-	24,457	-	1,074
Utilities and telephone	-	-	-	12,813	-	9,119
Other	-	7,631	-	994	-	876
Total	-	488,809	577,485	1,933,269	489,990	342,851
Debt Service	-	-	-	-	-	-
Capital outlay	-	-	-	6,170	-	-
Total Expenditures	-	488,809	598,166	2,503,324	490,464	443,162
Excess (Deficit) of Revenues Over Expenditures	-	(207,261)	(143,593)	335,733	(109,403)	63,286

	Judicial Districts					
	7 th	8 th	9 th	10 th	11th & 42 nd	12 th
Revenues:						
State Government						
Appropriations - general	-	\$170,483	-	\$193,745	\$315,300	-
Appropriations - special	-	4,402	-	-	-	\$116,730
Revenue sharing	-	-	-	-	-	-
Grants	\$315,791	-	\$367,159	-	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	315,791	174,885	367,159	193,745	315,300	116,730
Local Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - special	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Statutory fines, forfeitures, fees, court costs, and other	70,314	51,983	624,258	190,908	537,546	157,588
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	-	-	-	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	11,968	-	-	-	-
Total	70,314	63,951	624,258	190,908	537,546	157,588
Federal Government						
Grants - direct	-	-	-	-	-	-
Grants - indirect (passed-through state)	-	-	-	-	-	-
Total	-	-	-	-	-	-
Other Grants and Contributions						
Non-profit organizations	-	-	-	-	-	-
Private organizations	-	-	-	-	-	-
Corporate	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	-	-	-	-	-	-
Charges for Services	-	-	43,346	-	-	-
Investment earnings	266	192	672	766	1,640	396
Miscellaneous	423	-	-	-	-	-
Total Revenues	386,794	239,028	1,035,435	385,419	854,486	274,714

	Judicial Districts					
	7th	8th	9th	10th	11th & 42nd	12th
Expenditures:						
Personnel Services and Benefits						
Salaries	\$173,298	\$68,164	\$277,132	\$130,326	\$78,100	\$146,000
On-behalf payments - salaries	-	-	-	-	-	-
Retirement contributions	25,567	-	42,806	-	-	22,995
On-behalf payments - retirement	-	-	-	-	-	-
Insurance	-	-	-	-	-	9,673
On-behalf payments - insurance	-	-	-	-	-	-
Payroll taxes	3,132	-	4,350	9,970	5,374	2,623
Other	-	-	-	-	-	-
Total	201,997	68,164	324,288	140,296	83,474	181,291
Professional Development						
Dues, licenses, and registrations	2,525	850	4,238	1,070	1,508	-
Travel	-	-	-	1,424	4,806	-
Other	519	-	-	-	-	-
Total	3,044	850	4,238	2,494	6,314	-
Operating Costs						
Library and research	13,281	6,280	16,253	2,867	1,370	-
Contract services - attorney/legal	89,314	160,026	704,792	235,762	594,540	196,504
Contract services - other	60,311	3,950	17,137	52,200	36,218	-
Lease - office	2,688	-	14,400	8,100	-	7,800
Lease - autos and other	1,459	-	2,538	1,916	-	-
Travel - transportation	1,211	-	3,697	-	24,875	-
Travel - other	-	4,601	-	-	-	-
Insurance	8,648	-	27,363	-	7,612	-
Supplies	5,893	2,540	6,776	383	6,271	-
Repairs and maintenance	-	-	-	-	-	410
Utilities and telephone	5,871	-	14,519	2,544	-	6,430
Other	468	31,685	36,679	15,747	21,985	9,206
Total	189,144	209,082	844,154	319,519	692,871	220,350
Debt Service	-	-	-	-	-	-
Capital outlay	-	-	1,728	-	-	-
Total Expenditures	394,185	278,096	1,174,408	462,309	782,659	401,641
Excess (Deficit) of Revenues Over Expenditures	(7,391)	(39,068)	(138,973)	(76,890)	71,827	(126,927)

	Judicial Districts					
	13 th	14 th	15 th	16 th	17 th	18 th
Revenues:						
State Government						
Appropriations - general	-	-	-	\$330,647	-	-
Appropriations - special	-	-	-	-	-	-
Revenue sharing	-	-	-	-	-	-
Grants	\$159,031	\$1,492,615	\$556,951	-	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	159,031	1,492,615	556,951	330,647	-	-
Local Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - special	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Statutory fines, forfeitures, fees, court costs, and other	107,437	944,417	1,813,544	1,162,274	\$534,866	\$839,569
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	-	-	-	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	107,437	944,417	1,813,544	1,162,274	534,866	839,569
Federal Government						
Grants - direct	-	-	-	-	-	-
Grants - indirect (passed-through state)	-	-	-	-	-	-
Total	-	-	-	-	-	-
Other Grants and Contributions						
Non-profit organizations	-	-	-	-	-	-
Private organizations	-	-	-	-	-	-
Corporate	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	-	-	-	-	-	-
Charges for Services	-	49,125	392,984	100,258	-	-
Investment earnings	281	50	2,085	1,831	6,694	1,782
Miscellaneous	-	2,646	-	-	1,419	-
Total Revenues	266,749	2,488,853	2,765,564	1,595,010	542,979	841,351

	Judicial Districts					
	13th	14th	15th	16th	17th	18th
Expenditures:						
Personnel Services and Benefits						
Salaries	\$16,268	\$1,084,576	\$489,220	\$938,732	\$436,998	\$229,694
On-behalf payments - salaries	-	-	-	-	-	-
Retirement contributions	-	-	6,838	20,309	39,448	-
On-behalf payments - retirement	-	-	-	-	-	-
Insurance	-	99,917	73,437	130,428	-	12,923
On-behalf payments - insurance	-	-	-	-	-	-
Payroll taxes	1,290	76,541	36,484	75,998	33,432	17,893
Other	-	15,942	1,604	-	-	-
Total	17,558	1,276,976	607,583	1,165,467	509,878	260,510
Professional Development						
Dues, licenses, and registrations	1,762	9,078	5,677	13,855	897	-
Travel	150	4,669	-	-	898	-
Other	555	-	-	-	-	-
Total	2,467	13,747	5,677	13,855	1,795	-
Operating Costs						
Library and research	-	22,571	3,453	1,533	18,077	21,323
Contract services - attorney/legal	210,591	458,236	2,799,402	517,486	293,719	536,538
Contract services - other	61,177	40,628	162,787	8,377	4,633	30,711
Lease - office	-	136,800	42,123	35,744	23,750	-
Lease - autos and other	-	-	5,037	-	-	3,970
Travel - transportation	-	4,669	-	33,659	-	4,736
Travel - other	-	-	3,787	-	-	-
Insurance	-	4,596	15,220	17,101	12,317	10,550
Supplies	-	42,364	51,404	16,564	9,626	5,441
Repairs and maintenance	-	8,309	1,169	10,077	1,965	1,893
Utilities and telephone	-	12,179	16,481	37,825	7,570	3,628
Other	38,431	2,903	5,662	43,169	1,966	413
Total	310,199	733,255	3,106,525	721,535	373,623	619,203
Debt Service	-	-	-	-	-	-
Capital outlay	-	24,302	63,533	5,842	2,310	1,836
Total Expenditures	330,224	2,048,280	3,783,318	1,906,699	887,606	881,549
Excess (Deficit) of Revenues Over Expenditures	(63,475)	440,573	(1,017,754)	(311,689)	(344,627)	(40,198)

	Judicial Districts					
	19 th	20 th	21 st	22 nd	23 rd	24 th
Revenues:						
State Government						
Appropriations - general	\$713,852	-	-	-	-	-
Appropriations - special	297,493	-	-	-	-	\$637,138
Revenue sharing	-	-	-	-	-	-
Grants	-	-	\$1,411,750	\$1,434,201	\$27,213	-
On-behalf payments	-	-	-	-	-	-
Other	3,645	-	-	-	272,792	-
Total	1,014,990	-	1,411,750	1,434,201	300,005	637,138
Local Government						
Appropriations - general	-	-	25,000	-	-	-
Appropriations - special	-	-	-	-	-	-
Grants	-	-	-	75,000	-	-
Statutory fines, forfeitures, fees, court costs, and other	3,735,145	\$157,597	1,474,858	-	758,368	2,458,617
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	-	-	-	-	-
On-behalf payments	-	-	-	1,365,667	-	-
Other	-	-	-	-	-	-
Total	3,735,145	157,597	1,499,858	1,440,667	758,368	2,458,617
Federal Government						
Grants - direct	-	-	-	-	-	-
Grants - indirect (passed-through state)	-	-	-	-	-	-
Total	-	-	-	-	-	-
Other Grants and Contributions						
Non-profit organizations	-	-	-	-	-	-
Private organizations	-	-	-	-	-	-
Corporate	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	-	-	-	-	-	-
Charges for Services	-	-	-	79,260	-	-
Investment earnings	11,682	7,933	5,057	5,333	4,116	1,687
Miscellaneous	-	-	2,263	-	15,044	-
Total Revenues	4,761,817	165,530	2,918,928	2,959,461	1,077,533	3,097,442

	Judicial Districts					
	19th	20th	21st	22nd	23rd	24th
Expenditures:						
Personnel Services and Benefits						
Salaries	\$3,063,875	\$91,102	\$1,632,610	\$1,871,079	\$169,267	\$209,060
On-behalf payments - salaries	-	-	-	-	-	-
Retirement contributions	190,560	-	246,899	-	-	29,079
On-behalf payments - retirement	-	-	-	-	-	-
Insurance	348,812	-	318,819	255,890	-	5,107
On-behalf payments - insurance	-	-	-	-	-	-
Payroll taxes	37,682	7,396	28,223	142,535	11,136	1,343
Other	-	-	-	-	-	1,322
Total	3,640,929	98,498	2,226,551	2,269,504	180,403	245,911
Professional Development						
Dues, licenses, and registrations	21,669	10	23,893	820	3,665	13,906
Travel	7,004	76	-	3,653	-	5,378
Other	-	122	-	-	-	42
Total	28,673	208	23,893	4,473	3,665	19,326
Operating Costs						
Library and research	56,446	872	-	27,564	14,177	20,215
Contract services - attorney/legal	559,573	153,000	566,212	332,106	769,296	2,777,031
Contract services - other	72,794	12,956	26,122	21,629	46,738	273,791
Lease - office	158,402	4,900	16,648	30,454	18,000	46,750
Lease - autos and other	39,764	-	4,162	-	-	7,270
Travel - transportation	22,228	-	56,466	15,412	7,652	-
Travel - other	-	-	-	-	-	-
Insurance	19,543	-	17,739	42,195	42,866	33,555
Supplies	29,770	7,791	26,041	16,878	12,627	15,227
Repairs and maintenance	-	-	5,882	1,400	3,200	6,322
Utilities and telephone	28,847	3,970	31,602	26,591	5,739	15,035
Other	351,210	1,286	107,789	7,305	9,257	1,921
Total	1,338,577	184,775	858,663	521,534	929,552	3,197,117
Debt Service	-	-	-	-	-	-
Capital outlay	-	7,592	29,114	1,141	-	18,746
Total Expenditures	5,008,179	291,073	3,138,221	2,796,652	1,113,620	3,481,100
Excess (Deficit) of Revenues Over Expenditures	(246,362)	(125,543)	(219,293)	162,809	(36,087)	(383,658)

	Judicial Districts					
	25 th	26 th	27 th	28 th	29 th	30 th
Revenues:						
State Government						
Appropriations - general	-	-	-	-	-	\$62,263
Appropriations - special	-	-	-	-	-	-
Revenue sharing	-	-	-	-	-	-
Grants	\$213,141	\$453,689	-	\$305,712	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	213,141	453,689	-	305,712	-	62,263
Local Government						
Appropriations - general	250,000	-	-	-	-	-
Appropriations - special	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Statutory fines, forfeitures, fees, court costs, and other	257,124	852,010	628,367	49,615	\$764,623	359,891
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	-	-	-	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	266	-	-	-
Total	507,124	852,010	628,633	49,615	764,623	359,891
Federal Government						
Grants - direct	-	-	-	-	-	-
Grants - indirect (passed-through state)	-	-	-	-	-	-
Total	-	-	-	-	-	-
Other Grants and Contributions						
Non-profit organizations	-	-	-	-	-	-
Private organizations	-	-	-	-	-	-
Corporate	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	-	-	-	-	-	-
Charges for Services	-	55,814	-	-	-	-
Investment earnings	12	4,175	8,390	-	5,322	2,110
Miscellaneous	-	83	-	-	926	-
Total Revenues	720,277	1,365,771	637,023	355,327	770,871	424,264

	Judicial Districts					
	25th	26th	27th	28th	29th	30th
Expenditures:						
Personnel Services and Benefits						
Salaries	\$297,710	\$1,008,246	\$52,500	\$157,400	-	\$54,085
On-behalf payments - salaries	-	-	-	-	-	-
Retirement contributions	25,841	12,506	-	-	-	-
On-behalf payments - retirement	-	-	-	-	-	-
Insurance	22,007	194,477	-	-	-	-
On-behalf payments - insurance	-	-	-	-	-	-
Payroll taxes	7,421	84,190	4,413	12,900	-	1,908
Other	-	-	-	-	-	-
Total	352,979	1,299,419	56,913	170,300	-	55,993
Professional Development						
Dues, licenses, and registrations	-	-	7,326	-	\$15,691	1,783
Travel	-	-	-	-	-	5,866
Other	-	-	-	-	-	-
Total	-	-	7,326	-	15,691	7,649
Operating Costs						
Library and research	-	22,062	7,242	-	-	25,785
Contract services - attorney/legal	191,394	39,377	911,468	34,858	688,375	337,260
Contract services - other	29,382	19,219	68,559	4,140	129,152	28,862
Lease - office	-	-	-	6,710	-	5,149
Lease - autos and other	-	4,671	-	-	-	-
Travel - transportation	-	8,825	-	-	-	-
Travel - other	1,351	3,339	-	4,750	-	-
Insurance	5,912	19,542	-	8,117	-	7,102
Supplies	-	4,131	5,414	4,003	35,667	5,219
Repairs and maintenance	-	39,964	-	-	-	-
Utilities and telephone	12,183	-	6,455	7,997	-	1,944
Other	47,067	466,811	4,483	3,159	-	3,842
Total	287,289	627,941	1,003,621	73,734	853,194	415,163
Debt Service	-	-	-	-	-	-
Capital outlay	-	31,634	600	-	-	-
Total Expenditures	640,268	1,958,994	1,068,460	244,034	868,885	478,805
Excess (Deficit) of Revenues Over Expenditures	80,009	(593,223)	(431,437)	111,293	(98,014)	(54,541)

	Judicial Districts					
	31 st	32 nd	33 rd	34 th	35 th	36 th
Revenues:						
State Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - special	-	-	-	-	\$59,978	-
Revenue sharing	-	-	-	-	-	-
Grants	\$8,004	\$183,515	\$30,041	\$191,574	-	\$59,050
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	8,004	183,515	30,041	191,574	59,978	59,050
Local Government						
Appropriations - general	-	582,560	-	-	-	-
Appropriations - special	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Statutory fines, forfeitures, fees, court costs, and other	473,373	347,909	264,751	188,156	91,754	235,825
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	-	-	-	-	43,156
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	473,373	930,469	264,751	188,156	91,754	278,981
Federal Government						
Grants - direct	-	-	-	-	-	-
Grants - indirect (passed-through state)	-	-	-	-	-	-
Total	-	-	-	-	-	-
Other Grants and Contributions						
Non-profit organizations	-	-	-	-	-	-
Private organizations	-	-	-	-	-	-
Corporate	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	-	-	-	-	-	-
Charges for Services	5,590	12,110	-	-	7,963	-
Investment earnings	2,047	645	60	281	188	1,556
Miscellaneous	3,000	9,076	-	-	-	-
Total Revenues	492,014	1,135,815	294,852	380,011	159,883	339,587

	Judicial Districts					
	31st	32nd	33rd	34th	35th	36th
Expenditures:						
Personnel Services and Benefits						
Salaries	\$83,536	\$770,806	\$151,935	-	\$14,400	-
On-behalf payments - salaries	-	-	-	-	-	-
Retirement contributions	13,183	70,980	21,467	-	-	-
On-behalf payments - retirement	-	-	-	-	-	-
Insurance	10,314	42,589	-	-	-	-
On-behalf payments - insurance	-	-	-	-	-	-
Payroll taxes	6,403	37,394	3,173	-	1,102	-
Other	-	-	-	-	-	-
Total	113,436	921,769	176,575	-	15,502	-
Professional Development						
Dues, licenses, and registrations	1,442	6,515	4,047	-	900	\$954
Travel	2,396	4,829	-	-	-	2,516
Other	-	-	-	-	-	-
Total	3,838	11,344	4,047	-	900	3,470
Operating Costs						
Library and research	-	9,692	-	-	-	10,384
Contract services - attorney/legal	464,411	444,906	53,830	\$384,851	176,339	300,000
Contract services - other	9,727	13,955	11,960	7,226	1,290	23,400
Lease - office	-	53,430	-	-	-	-
Lease - autos and other	-	-	-	-	-	-
Travel - transportation	-	-	143	-	-	-
Travel - other	-	-	-	-	-	-
Insurance	-	26,827	630	-	135	-
Supplies	760	25,218	833	5,336	648	2,195
Repairs and maintenance	3,377	18,745	-	1,389	33	-
Utilities and telephone	2,700	6,615	-	-	680	769
Other	1,844	3,685	25	4,348	-	47,906
Total	482,819	603,073	67,421	403,150	179,125	384,654
Debt Service	-	-	-	-	-	-
Capital outlay	-	18,075	1,163	-	-	-
Total Expenditures	600,093	1,554,261	249,206	403,150	195,527	388,124
Excess (Deficit) of Revenues Over Expenditures	(108,079)	(418,446)	45,646	(23,139)	(35,644)	(48,537)

	Judicial Districts				
	37 th	38 th	39 th	40 th	Orleans
Revenues:					
State Government					
Appropriations - general	\$94,857	-	\$25,756	\$72,138	\$5,304,203
Appropriations - special	-	-	-	-	-
Revenue sharing	-	-	-	-	-
Grants	-	-	-	-	-
On-behalf payments	-	-	-	-	-
Other	-	-	-	-	242,536
Total	94,857	-	25,756	72,138	5,546,739
Local Government					
Appropriations - general	-	-	-	-	675,000
Appropriations - special	-	-	-	-	-
Grants	-	-	-	-	42,189
Statutory fines, forfeitures, fees, court costs, and other	35,916	74,294	62,000	802,410	2,500,650
Taxes - millages, sales, special, and other	-	-	-	-	-
Criminal court fund	-	-	-	-	-
On-behalf payments	-	-	-	-	-
Other	-	-	-	-	-
Total	35,916	74,294	62,000	802,410	3,217,839
Federal Government					
Grants - direct	-	-	-	-	-
Grants - indirect (passed-through state)	-	-	-	-	-
Total	-	-	-	-	-
Other Grants and Contributions					
Non-profit organizations	-	-	-	-	299,916
Private organizations	-	-	-	-	-
Corporate	-	-	-	-	-
Other	-	-	-	-	300
Total	-	-	-	-	300,216
Charges for Services	-	-	960	32,608	-
Investment earnings	-	246	197	2,621	639
Miscellaneous	-	-	-	-	-
Total Revenues	130,773	74,540	88,913	909,777	9,065,433

	Judicial Districts				
	37th	38th	39th	40th	Orleans
Expenditures:					
Personnel Services and Benefits					
Salaries	\$20,198	\$27,423	\$30,594	\$257,001	\$5,020,415
On-behalf payments - salaries	-	-	-	-	-
Retirement contributions	-	4,319	-	-	-
On-behalf payments - retirement	-	-	-	-	-
Insurance	-	2,733	-	7,740	630,125
On-behalf payments - insurance	-	-	-	-	-
Payroll taxes	-	397	2,203	19,701	396,723
Other	-	-	-	-	-
Total	20,198	34,872	32,797	284,442	6,047,263
Professional Development					
Dues, licenses, and registrations	-	-	-	3,450	35,573
Travel	-	-	-	1,281	-
Other	-	-	-	-	39,375
Total	-	-	-	4,731	74,948
Operating Costs					
Library and research	-	9,567	-	4,975	42,286
Contract services - attorney/legal	152,829	88,292	83,245	396,610	2,364,650
Contract services - other	19,662	33,014	3,298	63,544	106,370
Lease - office	-	-	-	14,400	294,000
Lease - autos and other	-	3,797	1,325	2,002	13,306
Travel - transportation	-	-	-	3,007	31,552
Travel - other	4,179	-	-	-	11,513
Insurance	-	678	5,769	9,102	29,293
Supplies	-	1,073	595	3,771	69,510
Repairs and maintenance	-	-	-	2,160	6,441
Utilities and telephone	-	2,418	2,393	8,040	73,056
Other	79	498	4,750	4,801	66,980
Total	176,749	139,337	101,375	512,412	3,108,957
Debt Service	-	-	-	-	-
Capital outlay	-	-	-	2,983	37,172
Total Expenditures	196,947	174,209	134,172	804,568	9,268,340
Excess (Deficit) of Revenues Over Expenditures	(66,174)	(99,669)	(45,259)	105,209	(202,907)