

LOUISIANA DISTRICT PUBLIC DEFENDERS
COMPLIANCE WITH REPORT REQUIREMENTS



LOCAL GOVERNMENT SERVICES REPORT
ISSUED JUNE 10, 2015

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

June 10, 2015

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). This 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 2014 financial reports.

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

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor

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PDD 2014

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 9) 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 no issues with financial reporting for the public defenders.

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' 2014 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, 2009. 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. One Chief Defender operates the two districts under a cooperative endeavor agreement as one entity. This agreement expires June 30, 2015. The Louisiana State Attorney General issued an opinion (Opinion 09-0212) on December 22, 2009. In the opinion of the Attorney General's office, the cooperative endeavor agreement between the Eleventh and Forty-second 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.

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
7 th	Catahoula/Concordia
8 th	Winn
9 th	Rapides
10 th	Natchitoches
11 th	Sabine
12 th	Avoyelles

Table 1
Louisiana District Public Defenders - Districts and Parishes

Judicial District	Parishes
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

Source: Information obtained from the Louisiana Supreme Court's website (<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, 2014. 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 41 financial reports issued, we determined the following:

- All 41 financial reports received complied with the standardized reporting format as required in R.S. 24:515.1.

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)

Twenty-eight public defenders reported deficit spending for the year ended June 30, 2014.

Table 2 presents a listing of all public defenders that reported deficit spending for the year ended June 30, 2014.

Table 2 Louisiana District Public Defenders A Summary of Deficit Spending and Ending Fund Balance		
Judicial District	Expenditures over Revenues	Ending Fund Balance
3rd	(\$57,327)	\$77,184
4th	(156,286)	364,308
5th	(107,529)	163,572
6th	(44,508)	141,779
7th	(53,554)	18,120
8th	(16,034)	9,327
9th	(45,251)	307,896
10th	(16,674)	13,629
11 & 42nd	(66,741)	195,565
12th	(55,108)	26,172
16th	(33,777)	154,881
17th	(3,073)	167,200
18th	(138,013)	463,810
19th	(327,814)	477,897

Table 2 Louisiana District Public Defenders A Summary of Deficit Spending and Ending Fund Balance		
Judicial District	Expenditures over Revenues	Ending Fund Balance
20th	(\$165,489)	\$64,151
21st	(121,326)	369,424
24th	(165,007)	466,460
25th	(44,415)	168,664
26th	(393,953)	95,672
27th	(232,339)	366,916
28th	(67,711)	85,669
30th	(63,604)	86,708
31st	(83,159)	113,060
32nd	(172,005)	176,485
34th	(90,230)	18,832
35th	(26,734)	12,347
37th	(25,721)	5,830
38th	(5,170)	152,018

According to the State Public Defender, “during 2014, the Louisiana Public Defender Board (Board) received less money than it had requested during the budgeting/appropriations process. In the individual districts, local funding is comprised of fees obtained on the local level in each case in which a defendant is convicted after a trial, plea of guilty, or nolo contendere. The bulk of local funding comes from traffic tickets.”

According to the Districts, “traffic filings have decreased by more than 25% over the past few years. This decrease in traffic filings has had a negative impact on local funding throughout the state and increased the district dependence on supplemental funds they receive from the Board. On March 20, 2012, a Board-approved Service Restriction Protocol became law (R.S. 15:148, LAC 22:XV Ch. 17). This served as a guideline in dealing with the districts experiencing financial crises. To preserve the state’s public defender system, the Board reduced, and in two instances 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. Twenty-eight districts were required to use their fund balances to finance operations in 2014. 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 has exhausted most of the local districts’ fund balances. As a result, in 2015 we will see districts enter into restriction of services. It is expected that by June 30, 2015, 13 districts will do so. By June 30, 2016, we expect to see as many as 24 districts in restriction of services.”

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 in the form of Restriction of Service Plans. 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, 2014. 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 41 financial reports received by my office. These annual financial reports can be found at <http://www.la.la.gov/>.

Summarized Financial Data

Revenue Data:

- For the year ending June 30, 2014, the revenues of the public defenders ranged from a high of \$6.35 million to a low of \$80,973.
- Combined revenues of the public defenders totaled \$51.0 million.

Expenditure Data:

- For the year ending June 30, 2014, the expenditures of the public defenders ranged from a high of \$6.09 million to a low of \$86,143.
- Combined expenditures of the public defenders totaled \$52.6 million.

Table 3 presents summarized financial data from the 41 financial reports received by my office for the year ended June 30, 2014.

Table 3 Louisiana District Public Defenders Summarized Financial Data for the Year Ended June 30, 2014			
Judicial District	Total Revenue	Total Expenditures	(Deficit) or Surplus
1st	\$3,344,081	\$3,306,985	\$37,096
2nd	392,790	377,773	15,017
3rd	509,021	566,348	(57,327)
4th	2,199,895	2,356,181	(156,286)
5th	439,490	547,019	(107,529)
6th	476,908	521,416	(44,508)
7th	284,237	337,791	(53,554)
8th	237,488	253,522	(16,034)
9th	1,036,075	1,081,326	(45,251)
10th	459,152	475,826	(16,674)

Table 3			
Louisiana District Public Defenders			
Summarized Financial Data for the Year Ended June 30, 2014			
Judicial District	Total Revenue	Total Expenditures	(Deficit) or Surplus
11th & 42nd	\$816,795	\$883,536	(\$66,741)
12th	336,578	391,686	(55,108)
13th	300,789	282,810	17,979
14th	2,086,315	1,952,723	133,592
15th	4,008,848	3,811,200	197,648
16th	1,881,423	1,915,200	(33,777)
17th	825,809	828,882	(3,073)
18th	771,473	909,486	(138,013)
19th	5,169,085	5,496,899	(327,814)
20th	163,360	328,849	(165,489)
21st	2,753,579	2,874,905	(121,326)
22nd	2,929,187	2,921,041	8,146
23rd	1,187,841	1,168,447	19,394
24th	3,173,634	3,338,641	(165,007)
25th	290,261	334,676	(44,415)
26th	1,476,402	1,870,355	(393,953)
27th	880,763	1,113,102	(232,339)
28th	132,794	200,505	(67,711)
29th	1,354,379	1,097,042	257,337
30th	551,181	614,785	(63,604)
31st	513,189	596,348	(83,159)
32nd	1,300,697	1,472,702	(172,005)
33rd	303,143	254,430	48,713
34th	277,401	367,631	(90,230)
35th	173,135	199,869	(26,734)
36th	421,337	366,349	54,988
37th	161,317	187,038	(25,721)
38th	80,973	86,143	(5,170)
39th	135,468	131,456	4,012
40th	775,894	692,589	83,305
Orleans	6,348,463	6,085,116	263,347
Total	\$50,960,650	\$52,598,627	(\$1,637,977)
Maximum	\$6,348,463	\$6,085,116	\$263,347
Average	\$1,242,943	\$1,282,893	(\$39,951)
Minimum	\$80,973	\$86,143	(\$393,953)

Detailed Financial Data

	Judicial Districts					
	1 st	2 nd	3 rd	4 th	5 th	6 th
Revenues:						
State Government						
Appropriations - general	-	-	\$154,488	\$565,346	-	\$47,899
Appropriations - special	-	-		92,011	-	-
Revenue sharing	-	-	-	-	-	-
Grants	\$1,725,465	\$175,241	-	-	\$113,073	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	1,725,465	175,241	154,488	657,357	113,073	47,899
Local Government						
Appropriations - general	-	-	-	-	-	422,091
Appropriations - special	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Statutory fines, forfeitures, fees, court costs, and other	226,831	54,441	337,842	1,542,538	-	-
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	162,818	-	-	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	226,831	217,259	337,842	1,542,538	-	422,091
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	1,393,794	-	16,025	-	326,318	6,640
Investment Earnings	(2,009)	290	66	-	99	278
Miscellaneous	-	-	600	-	-	-
Total Revenues	3,344,081	392,790	509,021	2,199,895	439,490	476,908

	Judicial Districts					
	1 st	2 nd	3 rd	4 th	5 th	6 th
Expenditures:						
Personnel Services and Benefits						
Salaries	\$2,230,009	-	\$25,200	\$540,184	\$10,800	\$114,000
On-behalf payments - salaries	-	-	-	-	-	-
Retirement contributions	180,818	-	-	-	-	-
On-behalf payments - retirement	-	-	-	-	521	-
Insurance	291,294	-	-	-	-	11,092
On-behalf payments - insurance	-	-	-	-	-	-
Payroll taxes	-	-	2,078	45,755	-	10,744
Other	-	-	-	-	-	-
Total	2,702,121	-	27,278	585,939	11,321	135,836
Professional Development						
Dues, licenses, and registrations	5,515	-	-	8,121	-	1,774
Travel	17,738	-	-	5,871	180	1,049
Other	-	-	-	-	-	-
Total	23,253	-	-	13,992	180	2,823
Operating Costs						
Library and research	25,928	\$7,303	-	7,777	-	19,437
Contract services - attorney/legal	110,000	329,162	481,304	1,601,531	483,008	290,745
Contract services - other	53,872	20,152	46,823	81,088	39,500	10,177
Lease - office	230,604	-	8,240	-	-	7,200
Lease - autos and other	10,163	-	-	-	-	-
Travel - transportation	-	-	-	9,257	-	22,353
Travel - other	-	-	-	-	-	971
Insurance	21,626	-	739	5,439	12,753	9,730
Supplies	23,084	13,000	40	24,480	-	2,597
Repairs and maintenance	-	-	-	14,631	-	1,740
Utilities and telephone	16,651	-	-	8,979	-	10,614
Other	49,872	8,156	1,924	2,118	257	3,043
Total	541,800	377,773	539,070	1,755,300	535,518	378,607
Debt Service	-	-	-	-	-	-
Capital Outlay	39,811	-	-	950	-	4,150
Total Expenditures	3,306,985	377,773	566,348	2,356,181	547,019	521,416
Excess (Deficit) of Revenues over Expenditures	37,096	15,017	(57,327)	(156,286)	(107,529)	(44,508)

	Judicial Districts					
	7 th	8 th	9 th	10 th	11 th & 42 nd	12 th
Revenues:						
State Government						
Appropriations - general	-	\$158,306	-	\$291,472	\$216,631	-
Appropriations - special	-	2,236	-	-	-	\$116,970
Revenue sharing	-	-	-	-	-	-
Grants	\$148,332	-	\$233,681	-	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	148,332	160,542	233,681	291,472	216,631	116,970
Local Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - special	-	-	-	-	-	-
Grants	135,863	-	-	-	-	-
Statutory fines, forfeitures, fees, court costs, and other		50,868	732,122	167,680	597,724	219,446
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	-	-	-	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	26,069	-	-	1,200	-
Total	135,863	76,937	732,122	167,680	598,924	219,446
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	-		69,905	-	1,240	
Investment Earnings						
	42	9	367	-	-	162
Miscellaneous						
Total Revenues	284,237	237,488	1,036,075	459,152	816,795	336,578

	Judicial Districts					
	7 th	8 th	9 th	10 th	11 th & 42 nd	12 th
Expenditures:						
Personnel Services and Benefits						
Salaries	\$130,730	\$78,284	\$296,454	\$126,997	\$93,000	\$137,600
On-behalf payments - salaries	-	-	-	-	-	-
Retirement contributions	18,881	-	47,496	-	-	22,532
On-behalf payments - retirement	-	-	-	-	-	-
Insurance	-	-	-	-	-	9,330
On-behalf payments - insurance	-	-	-	-	-	-
Payroll taxes	2,741	-	4,666	9,715	7,114	2,108
Other	-	-	-	-	-	-
Total	152,352	78,284	348,616	136,712	100,114	171,570
Professional Development						
Dues, licenses, and registrations	-	350	4,278	1,070	958	-
Travel	-	-	-	543	3,025	-
Other	77	-	-	-	-	-
Total	77	350	4,278	1,613	3,983	-
Operating Costs						
Library and research	6,873	5,265	1,133	773	931	-
Contract services - attorney/legal	125,657	137,250	615,878	224,954	686,788	198,853
Contract services - other	30,023	81	26,453	69,479	49,153	-
Lease - office	2,282	-	18,000	13,000	-	7,800
Lease - autos and other	5,229	1,819	-	2,172	-	-
Travel - transportation	-	-	2,672	-	18,819	-
Travel - other	-	1,681	-	-	-	-
Insurance	5,527	2,423	21,847	7,213	6,101	-
Supplies	3,700	2,271	16,518	672	5,254	-
Repairs and maintenance	-	2,815	-	5,282	-	276
Utilities and telephone	5,111	10,412	17,772	7,728	10,394	7,415
Other	960	10,871	8,159	6,228	1,999	5,772
Total	185,362	174,888	728,432	337,501	779,439	220,116
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	337,791	253,522	1,081,326	475,826	883,536	391,686
Excess (Deficit) of Revenues over Expenditures	(53,554)	(16,034)	(45,251)	(16,674)	(66,741)	(55,108)

	Judicial Districts					
	13 th	14 th	15 th	16 th	17 th	18 th
Revenues:						
State Government						
Appropriations - general	-	-	-	\$498,984	-	\$45,421
Appropriations - special	-	-	-	-	-	-
Revenue sharing	-	-	-	-	-	-
Grants	\$212,554	\$965,791	\$1,750,864	-	\$315,351	-
On-behalf payments	-	-	-	71,119	-	-
Other	-	-	-	-	-	-
Total	212,554	965,791	1,750,864	570,103	315,351	45,421
Local Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - special	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Statutory fines, forfeitures, fees, court costs, and other	87,219	1,004,177	1,962,347	1,199,308	508,262	725,860
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	-	-	-	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	87,219	1,004,177	1,962,347	1,199,308	508,262	725,860
Federal Government						
Grants - direct	-	-	-	-	-	-
Grants - indirect (passed-through state)	-	-	-	-	-	-
Total	-	-	-	-	-	-
Other Grants and Contributions						
Non-profit organizations	-	-	-	-	-	-
Private organizations	-	-	-	-	-	-
Corporate	-	-	-	-	-	-
Other	-	-	4,800	-	-	-
Total	-	-	4,800	-	-	-
Charges for Services	-	108,136	287,881	111,890	-	-
Investment Earnings	197	377	2,956	122	57	192
Miscellaneous	819	7,834	-	-	2,139	-
Total Revenues	300,789	2,086,315	4,008,848	1,881,423	825,809	771,473

	Judicial Districts					
	13 th	14 th	15 th	16 th	17 th	18 th
Expenditures:						
Personnel Services and Benefits						
Salaries	\$16,440	\$1,141,415	\$1,466,487	\$1,022,469	\$408,642	\$240,048
On-behalf payments - salaries	-	-	-	-	-	-
Retirement contributions	-	20,389	16,043	24,284	39,332	-
On-behalf payments - retirement	-	-	-	-	-	-
Insurance	-	140,316	150,475	130,479	-	6,710
On-behalf payments - insurance	-	-	-	-	-	-
Payroll taxes	1,275	88,835	111,057	73,926	31,261	18,685
Other	-	23,486	2,144	-	-	-
Total	17,715	1,414,441	1,746,206	1,251,158	479,235	265,443
Professional Development						
Dues, licenses, and registrations	1,084	5,540	19,787	17,488	-	-
Travel	-	2,213	-	-	1,865	-
Other	188	-	-	-	-	-
Total	1,272	7,753	19,787	17,488	1,865	-
Operating Costs						
Library and research	-	31,735	11,734	1,798	16,324	26,092
Contract services - attorney/legal	210,996	358,900	1,522,222	446,985	270,149	535,334
Contract services - other	46,323	16,290	196,223	2,597	4,126	56,138
Lease - office	-	39,365	146,863	37,544	24,000	3,960
Lease - autos and other	-	-	11,263	8,902	-	-
Travel - transportation	-	4,999	-	32,648	-	4,312
Travel - other	6,504	-	30,222	-	-	-
Insurance	-	22,562	30,528	11,889	11,008	2,080
Supplies	-	32,711	57,856	15,028	6,815	4,903
Repairs and maintenance	-	11,679	1,923	15,596	1,631	431
Utilities and telephone	-	10,354	21,738	33,038	8,832	4,455
Other	-	1,934	4,440	33,228	3,301	2,888
Total	263,823	530,529	2,035,012	639,253	346,186	640,593
Debt Service	-	-	2,338	-	-	-
Capital Outlay	-	-	7,857	7,301	1,596	3,450
Total Expenditures	282,810	1,952,723	3,811,200	1,915,200	828,882	909,486
Excess (Deficit) of Revenues over Expenditures	17,979	133,592	197,648	(33,777)	(3,073)	(138,013)

	Judicial Districts					
	19 th	20 th	21 st	22 nd	23 rd	24 th
Revenues:						
State Government						
Appropriations - general	\$1,232,995	-	-	-	-	-
Appropriations - special	80,669	-	-	-	-	\$576,114
Revenue sharing	-	-	-	-	-	-
Grants	-	-	\$988,393	\$1,473,807	\$27,104	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	312,370	-
Total	1,313,664	-	988,393	1,473,807	339,474	576,114
Local Government						
Appropriations - general	-	-	25,000	-	-	-
Appropriations - special	-	-	-	-	-	-
Grants	-	-	-	125,000	-	30,000
Statutory fines, forfeitures, fees, court costs, and other	3,837,728	\$162,812	1,721,520	-	798,240	2,566,654
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	-	-	-	-	-
On-behalf payments	-	-	-	1,265,454	-	-
Other	-	-	-	-	-	-
Total	3,837,728	162,812	1,746,250	1,390,454	798,240	2,596,654
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	-	-	-	57,722	-	-
Investment Earnings	17,693	548	838	814	1,258	866
Miscellaneous	-	-	17,828	6,390	48,869	-
Total Revenues	5,169,085	163,360	2,753,579	2,929,187	1,187,841	3,173,634

	Judicial Districts					
	19 th	20 th	21 st	22 nd	23 rd	24 th
Expenditures:						
Personnel Services and Benefits						
Salaries	\$3,384,370	\$141,439	\$1,646,733	\$1,776,659	\$232,629	\$172,900
On-behalf payments - salaries	-	-	-	-	-	-
Retirement contributions	229,684	-	274,056	-	-	21,584
On-behalf payments - retirement	-	-	-	-	-	-
Insurance	452,791	5,854	297,584	226,013	-	525
On-behalf payments - insurance	-	-	-	-	-	-
Payroll taxes	40,561	11,375	28,257	143,292	23,227	2,830
Other	-	-	-	-	-	1,753
Total	4,107,406	158,668	2,246,630	2,145,964	255,856	199,592
Professional Development						
Dues, licenses, and registrations	18,603	655	8,727	7,240	55	10,825
Travel	-	2,431	-	20,586	-	1,921
Other	6,133	-	-	-	-	-
Total	24,736	3,086	8,727	27,826	55	12,746
Operating Costs						
Library and research	49,298	10,575	-	29,007	5,373	9,941
Contract services - attorney/legal	638,388	115,225	294,125	536,733	736,864	2,776,338
Contract services - other	27,485	11,211	76,750	44,018	28,899	199,575
Lease - office	169,071	9,000	29,766	15,542	18,000	53,100
Lease - autos and other	41,078	941	5,113	-	-	5,304
Travel - transportation	29,457	-	28,970	-	1,533	-
Travel - other	-	-	-	-	-	-
Insurance	27,575	507	19,662	30,416	51,133	38,302
Supplies	33,236	4,259	20,641	25,791	22,351	13,105
Repairs and maintenance	1,376	635	3,460	11,085	327	9,158
Utilities and telephone	23,100	6,966	29,334	34,794	7,630	15,516
Other	308,701	3,811	110,805	17,598	40,426	3,395
Total	1,348,764	163,130	618,626	744,984	912,536	3,123,734
Debt Service	-	-	-	-	-	-
Capital Outlay	15,993	3,965	922	2,267	-	2,569
Total Expenditures	5,496,899	328,849	2,874,905	2,921,041	1,168,447	3,338,641
Excess (Deficit) of Revenues over Expenditures	(327,814)	(165,489)	(121,326)	8,146	19,394	(165,007)

	Judicial Districts					
	25 th	26 th	27 th	28 th	29 th	30 th
Revenues:						
State Government						
Appropriations - general	\$110,231	-	\$401,439	-	-	-
Appropriations - special	-	-	-	-	-	-
Revenue sharing	-	-	-	-	-	-
Grants	-	\$713,712	-	\$67,634	-	\$77,668
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	110,231	713,712	401,439	67,634	-	77,668
Local Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - special	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Statutory fines, forfeitures, fees, court costs, and other	174,774	702,091	477,674	65,160	\$1,348,544	420,239
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	-	-	-	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	174,774	702,091	477,674	65,160	1,348,544	420,239
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	-	60,514	-	-	-	53,274
Investment Earnings	-	75	1,455	-	3,037	-
Miscellaneous	5,256	10	195	-	2,798	-
Total Revenues	290,261	1,476,402	880,763	132,794	1,354,379	551,181

	Judicial Districts					
	25 th	26 th	27 th	28 th	29 th	30 th
Expenditures:						
Personnel Services and Benefits						
Salaries	\$190,170	\$990,244	\$117,707	\$71,472	-	\$73,449
On-behalf payments - salaries	-	-	-	-	-	-
Retirement contributions	31,113	12,870	-	-	-	-
On-behalf payments - retirement	-	-	-	-	-	-
Insurance	8,502	194,039	496	-	-	329
On-behalf payments - insurance	-	-	-	-	-	-
Payroll taxes	2,755	77,194	8,713	5,576	-	4,277
Other	-	-	-	-	-	-
Total	232,540	1,274,347	126,916	77,048	-	78,055
Professional Development						
Dues, licenses, and registrations	-	3,605	10,225	-	\$16,479	1,433
Travel	-	8,286	-	-	-	-
Other	-	4,992	-	-	-	-
Total	-	16,883	10,225	-	16,479	1,433
Operating Costs						
Library and research	-	24,873	8,752	1,026	-	31,614
Contract services - attorney/legal	64,441	407,178	933,453	82,381	701,325	454,158
Contract services - other	24,095	22,718	15,755	6,351	339,672	9,564
Lease - office	-	5,353	-	7,165	-	-
Lease - autos and other	-	-	-	3,449	-	-
Travel - transportation	-	-	-	-	-	-
Travel - other	282	-	-	-	-	10,173
Insurance	2,580	25,262	-	7,277	-	7,028
Supplies-	-	9,222	6,696	2,210	39,566	7,722
Repairs and maintenance	-	10,005	-	-	-	-
Utilities and telephone1	1,810	19,794	10,386	8,637	-	3,316
Other	8,928	44,452	919	4,463	-	11,157
Total	102,136	568,857	975,961	122,959	1,080,563	534,732
Debt Service	-	-	-	-	-	-
Capital Outlay	-	10,268	-	498	-	565
Total Expenditures	334,676	1,870,355	1,113,102	200,505	1,097,042	614,785
Excess (Deficit) of Revenues over Expenditures	(44,415)	(393,953)	(232,339)	(67,711)	257,337	(63,604)

	Judicial Districts					
	31 st	32 nd	33 rd	34 th	35 th	36 th
Revenues:						
State Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - special	-	-	-	-	\$59,956	-
Revenue sharing	-	-	-	-	-	-
Grants	\$74,164	\$357,358	\$132,420	\$131,213	-	\$134,220
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	74,164	357,358	132,420	131,213	59,956	134,220
Local Government						
Appropriations - general	-	539,716	-	-	-	-
Appropriations - special	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Statutory fines, forfeitures, fees, court costs, and other	430,682	381,603	170,697	146,128	102,657	287,070
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	-	-	-	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	430,682	921,319	170,697	146,128	102,657	287,070
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	7,840	21,866	-	-	10,439	-
Investment Earnings	503	154	26	60	83	47
Miscellaneous	-	-	-	-	-	-
Total Revenues	513,189	1,300,697	303,143	277,401	173,135	421,337

	Judicial Districts					
	31 st	32 nd	33 rd	34 th	35 th	36 th
Expenditures:						
Personnel Services and Benefits						
Salaries	\$87,052	\$754,848	\$160,040	\$94,000	\$19,400	-
On-behalf payments - salaries	-	-	-	-	-	-
Retirement contributions	14,246	94,913	22,922	7,840	-	-
On-behalf payments - retirement	-	-	-	-	-	-
Insurance	11,258	59,235	-	-	-	-
On-behalf payments - insurance	-	-	-	-	-	-
Payroll taxes	6,660	22,903	3,662	7,810	1,484	-
Other	-	-	-	-	-	-
Total	119,216	931,899	186,624	109,650	20,884	-
Professional Development						
Dues, licenses, and registrations	1,484	4,239	-	-	858	-
Travel	3,094	6,917	-	-	-	\$264
Other	-	-	-	-	-	-
Total	4,578	11,156	-	-	858	264
Operating Costs						
Library and research	174	14,532	2,693	1,001	-	94,604
Contract services - attorney/legal	449,161	366,938	31,134	241,309	170,439	245,600
Contract services - other	11,533	8,521	20,511	8,766	4,034	19,905
Lease - office	-	56,706	12,000	1,158	-	-
Lease - autos and other	-	-	-	-	-	-
Travel - transportation	-	-	-	-	-	-
Travel - other	-	-	-	-	-	-
Insurance	1,261	31,922	630	-	2,039	-
Supplies	1,768	18,571	838	2,807	782	2,806
Repairs and maintenance	3,355	14,667	-	-	198	-
Utilities and telephone	2,770	5,912	-	-	488	3,170
Other	2,532	3,158	-	2,940	147	-
Total	472,554	520,927	67,806	257,981	178,127	366,085
Debt Service	-	-	-	-	-	-
Capital Outlay	-	8,720	-	-	-	-
Total Expenditures	596,348	1,472,702	254,430	367,631	199,869	366,349
Excess (Deficit) of Revenues over Expenditures	(83,159)	(172,005)	48,713	(90,230)	(26,734)	54,988

	Judicial Districts				
	37 th	38 th	39 th	40 th	Orleans
Revenues:					
State Government					
Appropriations - general	\$113,122	-	\$88,465	\$89,713	\$2,413,086
Appropriations - special	-	-	-	-	17,700
Revenue sharing	-	-	-	-	-
Grants	-	\$5,325	-	-	-
On-behalf payments	-	-	-	-	-
Other	-	-	-	-	-
Total	113,122	5,325	88,465	89,713	2,430,786
Local Government					
Appropriations - general	-	-	-	-	931,007
Appropriations - special	-	-	-	-	-
Grants	-	-	-	-	14,428
Statutory fines, forfeitures, fees, court costs, and other	48,195	73,606	45,698	645,307	2,927,391
Taxes - millages, sales, special, and other	-	-	-	-	-
Criminal court fund	-	-	-	-	-
On-behalf payments	-	-	-	-	-
Other	-	-	-	28,967	-
Total	48,195	73,606	45,698	674,274	3,872,821
Federal Government					
Grants - direct	-	-	-	-	-
Grants - indirect (passed-through state)	-	-	-	-	-
Total	-	-	-	-	-
Other Grants and Contributions					
Non-profit organizations	-	-	-	-	43,250
Private organizations	-	-	-	-	-
Corporate	-	-	-	-	-
Other	-	-	-	-	1,600
Total	-	-	-	-	44,850
Charges for Services	-	2,000	1,200	10,874	-
Investment Earnings	-	42	105	707	6
Miscellaneous	-	-	-	326	-
Total Revenues	161,317	80,973	135,468	775,894	6,348,463

	Judicial Districts				
	37 th	38 th	39 th	40 th	Orleans
Expenditures:					
Personnel Services and Benefits					
Salaries	\$100,351	\$36,308	\$36,108	\$256,475	\$3,795,911
On-behalf payments - salaries	-	-	-	-	-
Retirement contributions	-	-	-	-	-
On-behalf payments - retirement	-	-	-	-	-
Insurance	-	1,097	-	1,343	516,287
On-behalf payments - insurance	-	-	-	-	-
Payroll taxes	-	526	2,708	15,305	328,853
Other	-	5,965	-	-	348,108
Total	100,351	43,896	38,816	273,123	4,989,159
Professional Development					
Dues, licenses, and registrations	-	-	-	2,893	22,874
Travel	-	-	-	366	-
Other	-	473	-	-	-
Total	-	473	-	3,259	22,874
Operating Costs					
Library and research	-	-	-	2,988	31,561
Contract services - attorney/legal	63,000	4,723	84,600	322,008	331,529
Contract services - other	20,087	29,200	2,361	43,720	98,752
Lease - office	-	-	-	14,400	264,000
Lease - autos and other	-	2,217	-	2,888	2,524
Travel - transportation	-	1,897	1,028	944	24,711
Travel - other	3,600	-	-	1,010	28,757
Insurance	-	-	2,902	11,277	57,696
Supplies	-	897	117	1,950	51,694
Repairs and maintenance	-	-	-	1,618	8,352
Utilities and telephone	-	2,449	1,572	6,878	62,499
Other	-	391	60	5,976	90,642
Total	86,687	41,774	92,640	415,657	1,052,717
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	550	20,366
Total Expenditures	187,038	86,143	131,456	692,589	6,085,116
Excess (Deficit) of Revenues over Expenditures	(25,721)	(5,170)	4,012	83,305	263,347