

LOUISIANA DISTRICT PUBLIC DEFENDERS
COMPLIANCE WITH REPORT REQUIREMENTS



ADVISORY SERVICES REPORT
ISSUED MAY 25, 2011

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDIT ADVISORY COUNCIL

SENATOR EDWIN R. MURRAY, CHAIRMAN
REPRESENTATIVE NOBLE E. ELLINGTON, VICE CHAIRMAN

SENATOR WILLIE L. MOUNT
SENATOR BEN W. NEVERS, SR.
SENATOR KAREN CARTER PETERSON
SENATOR JOHN R. SMITH
REPRESENTATIVE CAMERON HENRY
REPRESENTATIVE CHARLES E. "CHUCK" KLECKLEY
REPRESENTATIVE ANTHONY V. LIGI, JR.
REPRESENTATIVE LEDRICKA JOHNSON THIERRY

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

DIRECTOR OF ADVISORY SERVICES
JOY S. IRWIN, CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Ten copies of this public document were produced at an approximate cost of \$33.90. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 7336 or Report ID No. 70100051 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Skip" Irwin, Administration Manager, at 225-339-3800.



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

May 25, 2011

The Honorable Joel T. Chaisson, II,
President of the Senate
The Honorable Jim Tucker,
Speaker of the House of Representatives

Dear Senator Chaisson and Representative Tucker:

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 2009 - 2010 financial reports.

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

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

SMK:SCD:MGB:JSI:dl

2010 PDD

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 public 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 Appendix A) for major revenues and expenditures of District Public Defenders (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.

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

Changes Since Louisiana Legislative Auditor’s 2008 Annual Report

Before 2009, most public defenders were reporting their annual financial information on a calendar year basis (i.e., year-end of December 31). Starting in 2009, however, all district public defenders were required (by the Public Defender Board) to report their annual financial information on a fiscal year basis (i.e., year-end of June 30). This new requirement forced most district public defenders to change their annual financial reporting period. As a result of this change, most public defenders were required to issue reports as follows:

- 18-month report (covering January 1, 2009 through June 30, 2010) or
- 6-month report (covering January 1, 2009 through June 30, 2009) and a 12-month report (covering July 1, 2009 through June 30, 2010).

List of Agencies Contained in this Report

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

Exhibit 1 Louisiana District Public Defenders Public Defenders 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
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

Exhibit 1	
Louisiana District Public Defenders	
Public Defenders and Parishes	
Judicial District	Parishes
40 th	St. John the Baptist
Orleans	Orleans
42 nd	DeSoto
<p>*Note: These audit reports have not been made public and are subject to change.</p> <p>Source: Information obtained from the Louisiana Supreme Court's Web site [http://www.lasc.org].</p>	

This page is intentionally blank.

Compliance With Standardized Reporting Format

My staff reviewed financial reports of the public defenders for the 18-month period ended June 30, 2010 (see background section for reporting period explanation and notes in Appendix A). 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 for 42 public defenders, we determined the following:

- All 42 of them complied with the standardized reporting format as required in R.S. 24:515.1 for the 18-month period ended June 30, 2010.

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)

Twenty-eight public defenders reported deficit spending for the 18-month period ended June 30, 2010 (except as stated in the notes to Appendix A).

Table 1 presents a listing of all public defenders that reported deficit spending for the 18-month period ended June 30, 2010.

Table 1 Louisiana District Public Defenders A Summary and Comparison of Deficit Spending	
2 nd	(\$69,210)
3 rd	(122,620)
4 th	(267,083)
5 th	(97,183)
6 th	(76,714)
7 th	(192,863)
8 th	(19,397)
10 th	(84,411)
11 th / 42 nd *	(184,531)
12 th	(87,086)
13 th	(110,310)
16 th	(67,334)
19 th	(174,452)
23 rd	(74,781)
24 th	(207,469)
25 th	(208,830)
27 th	(173,374)
28 th **	(66,321)

Table 1	
Louisiana District Public Defenders	
A Summary and Comparison of Deficit Spending	
29 th	(\$80,651)
30 th	(3,335)
31 st	(21,232)
34 th	(40,685)
35 th **	(31,508)
36 th	(31,493)
37 th	(79,095)
38 th	(71,974)
39 th	(15,237)
Orleans	(1,404,605)
*The 11 th and 42 nd districts reported together. See Appendix A for more detail and explanation.	
**See Appendix A for additional information on the 28 th and 35 th districts' financial reporting.	

According to the State Public Defender, during 2008 and 2009, 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. Twelve districts were required to use their fund balances to finance operations in 2008 and 28 districts were required to do so in 2009. It was a limited 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.

Summarized Financial Data

Revenue Data:

- For the 18-month period ending June 30, 2010 (except as stated in the notes to Appendix A), the revenues of the public defenders ranged from a high of \$10.7 million to a low of \$135,660.
- Combined revenues of the public defenders totaled \$75.4 million.

Expenditure Data:

- For the 18-month period ending June 30, 2010 (except as stated in the notes to Appendix A), the expenditures of the public defenders ranged from a high of \$12.1 million to a low of \$176,945.
- Combined expenditures of the public defenders totaled \$76.9 million.

Table 2 presents summarized financial data received from the 42 public defenders for the 18-month period ended June 30, 2010.

Table 2 Louisiana District Public Defenders Summarized Financial Data for the 18-Month Period Ended June 30, 2010			
Judicial District	Total Revenue	Total Expenditures	(Deficit) or Surplus
1 st	\$5,099,799	\$4,988,879	\$110,920
2 nd	567,969	637,179	(69,210)
3 rd	734,856	857,476	(122,620)
4 th	3,397,408	3,664,491	(267,083)
5 th	543,302	640,485	(97,183)
6 th	702,910	779,624	(76,714)
7 th	380,085	572,948	(192,863)
8 th	309,843	329,240	(19,397)
9 th	1,659,546	1,650,530	9,016
10 th	668,988	753,399	(84,411)
11 th / 42 nd *	965,963	1,150,494	(184,531)
12 th	479,152	566,238	(87,086)
13 th	427,383	537,693	(110,310)
14 th	3,303,466	2,556,553	746,913
15 th	4,837,348	4,528,853	308,495
16 th	2,578,952	2,646,286	(67,334)
17 th	1,291,174	1,063,365	227,809
18 th	1,606,571	1,181,149	425,422
19 th	7,656,348	7,830,800	(174,452)
20 th	313,167	255,776	57,391
21 st	4,237,741	3,907,773	329,968
22 nd	3,859,604	3,823,370	36,234
23 rd	1,500,583	1,575,364	(74,781)
24 th	5,026,071	5,233,540	(207,469)
25 th	791,479	1,000,309	(208,830)
26 th	2,681,478	2,618,696	62,782
27 th	1,162,035	1,335,409	(173,374)

Table 2			
Louisiana District Public Defenders			
Summarized Financial Data for the			
18-Month Period Ended June 30, 2010			
Judicial District	Total Revenue	Total Expenditures	(Deficit) or Surplus
28 th **	\$184,852	\$251,173	(\$66,321)
29 th	1,158,960	1,239,611	(80,651)
30 th	651,538	654,873	(3,335)
31 st	831,662	852,894	(21,232)
32 nd	1,975,989	1,903,744	72,245
33 rd	438,954	349,281	89,673
34 th	445,502	486,187	(40,685)
35 th **	150,844	182,352	(31,508)
36 th	505,754	537,247	(31,493)
37 th	135,660	214,755	(79,095)
38 th	149,395	221,369	(71,974)
39 th	161,708	176,945	(15,237)
40 th	1,170,524	1,041,283	129,241
Orleans	10,682,005	12,086,610	(1,404,605)
Total	75,426,568	76,884,243	(1,457,675)
Maximum	10,682,005	12,086,610	
Minimum	135,660	176,945	
*The 11 th and 42 nd districts reported together. See Appendix A for more detail and explanation.			
**See Appendix A for additional information on the financial reporting of these districts.			

Revenues and Expenditures Presented in the Standardized Reporting Format

Note 1: The revenue and expenditure data in Appendix A was presented for the 18-month period ended June 30, 2010, except as stated in note 2 of Appendix A. The Legislative Auditor did not perform an audit and is not offering an opinion on the financial statements of the public defenders.

Note 2: The public defenders for the 28th and 35th judicial districts were reporting on a fiscal year ending June 30 before the 2009 reporting period changes for all public defenders. In 2009, the Board required all defenders to start reporting using a fiscal year ending on June 30 (see background section of this report for further explanation). As a result, the 28th and 35th public defenders submitted two annual financial reports (fiscal year-ended June 30, 2009 and June 30, 2010) for the 18-month period ended June 30, 2010. In this report, we are only including data from the June 30, 2010 annual financial report submitted by both districts because 2009 data submitted to my office by the 28th and 35th districts were included in my last annual public defenders' report to the legislature.

Note 3: The public defenders for the 11th and 42nd judicial districts (Sabine Parish and Desoto Parish) have a co-operative agreement that allows them to operate as one entity. These two districts did report to my office as one entity. Therefore, data for the 11th and 42nd public defenders have been combined in Appendix A and presented as such in the body of this report.

Source: The following information was obtained from annual financial reports submitted to my office by the 42 Louisiana District Public Defenders. These annual financial reports can be found at <http://www.lld.la.gov/>. The reports for the 1st and 19th districts are not yet public and, therefore, not included on our Web site.

LOUISIANA DISTRICT PUBLIC DEFENDERS

	Judicial District					
	1st	2nd	3rd	4th	5th	6th
Revenues:						
State Government						
Appropriations - general	\$2,664,020		\$183,368	\$1,169,779		\$351,745
Appropriations - special						
Revenue sharing						
Grants		\$71,475			\$233,427	
On-behalf payments						
Other						
Total	2,664,020	71,475	183,368	1,169,779	233,427	351,745
Local Government						
Appropriations - general			484,686			
Appropriations - special						
Grants						
Statutory fines, forfeitures, fees, court costs, and other	2,306,277	88,988	60,560	2,227,629		347,955
Taxes - millages, sales, special, and other						
Criminal court fund		398,115				
On-behalf payments						
Other						
Total	2,306,277	487,103	545,246	2,227,629	-	347,955
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	102,095				306,708	2,925
Investment Earnings	27,407	9,391	5,342	-	3,167	285
Miscellaneous			900			
Total Revenues	5,099,799	567,969	734,856	3,397,408	543,302	702,910
Expenditures:						
Personnel Services and Benefits						
Salaries	3,367,554			624,923		125,400
On-behalf payments - salaries						-
Retirement contributions	317,796					-
On-behalf payments - retirement						-
Insurance	345,318					10,566
On-behalf payments - insurance						-
Payroll taxes				53,519		10,317
Other						-
Total	4,030,668	-	-	678,442	-	146,283

	Judicial District					
	1st	2nd	3rd	4th	5th	6th
Expenditures: (Cont.)						
Professional Development						
Dues, licenses, and registrations	\$28,125			\$13,744		\$3,423
Travel	23,805			12,942	\$821	3,675
Other						
Total	51,930	-	-	26,686	821	7,098
Operating Costs						
Library and research	34,493	\$9,969	\$4,536	5,185	-	21,182
Contract services - attorney/legal	265,144	430,763	537,283	2,236,017	599,798	493,257
Contract services - other	122,610	101,040	151,675	629,907	39,866	17,939
Lease - office	293,267		11,596			10,800
Lease - autos and other						
Travel - transportation	32,862		1,700	17,432		42,505
Travel - other						5,611
Insurance	31,368	68,162	82,402	5,318		6,370
Supplies	69,010	-	66,400	28,087		9,507
Repairs and maintenance	27,539			13,017		2,028
Utilities and telephone	29,988			16,875		13,406
Other		7,422	1,884	4,040		3,638
Total	906,281	617,356	857,476	2,955,878	639,664	626,243
Debt Service						
Capital Outlay		19,823		3,485		
Total Expenditures	4,988,879	637,179	857,476	3,664,491	640,485	779,624
Excess (Deficit) of Revenues over Expenditures	110,920	(69,210)	(122,620)	(267,083)	(97,183)	(76,714)

LOUISIANA DISTRICT PUBLIC DEFENDERS

	Judicial District					
	7th	8th	9th	10th	11th/42nd	12th
Revenues:						
State Government						
Appropriations - general		\$203,343		\$284,302	\$366,890	
Appropriations - special						\$254,043
Revenue sharing						
Grants	\$258,111		\$570,603			
On-behalf payments						
Other						
Total	258,111	203,343	570,603	284,302	366,890	254,043
Local Government						
Appropriations - general						
Appropriations - special						
Grants						
Statutory fines, forfeitures, fees, court costs, and other		83,700	1,004,277	381,329	594,928	224,007
Taxes - millages, sales, special, and other						
Criminal court fund						
On-behalf payments						
Other		21,391				
Total	-	105,091	1,004,277	381,329	594,928	224,007
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	115,464		80,361			
Investment Earnings	1,505	1,409	1,445	1,107	4,145	1,102
Miscellaneous	5,005		2,860	2,250		
Total Revenues	380,085	309,843	1,659,546	668,988	965,963	479,152
Expenditures:						
Personnel Services and Benefits						
Salaries	293,986	69,471	413,378	201,519		227,203
On-behalf payments - salaries						
Retirement contributions	40,750		55,562			30,388
On-behalf payments - retirement						
Insurance	4,035					4,237
On-behalf payments - insurance						
Payroll taxes	5,227		5,994	15,041		4,420
Other						
Total	343,998	69,471	474,934	216,560	-	266,248

	Judicial District					
	7th	8th	9th	10th	11th/42nd	12th
Expenditures: (Cont.)						
Professional Development						
Dues, licenses, and registrations	\$5,720	\$1,565	\$600	\$1,299	\$1,349	
Travel	3,890			2,508	4,497	
Other						
Total	9,610	1,565	600	3,807	5,846	-
Operating Costs						
Library and research	13,630	6,834	16,166	6,765	524	
Contract services - attorney/legal	171,490	224,646	963,649	427,902	931,067	\$261,731
Contract services - other		3,665	34,283	48,891	164,183	
Lease - office			20,268	12,050		11,700
Lease - autos and other			4,772	2,483		2,912
Travel - transportation			5,459		23,101	
Travel - other		2,941				
Insurance			16,134			
Supplies	8,348	4,644	20,340	1,515	3,960	
Repairs and maintenance						549
Utilities and telephone	8,951		21,044	9,285		9,160
Other	16,921	15,474	69,458	22,308	21,813	13,938
Total	219,340	258,204	1,171,573	531,199	1,144,648	299,990
Debt Service						
Capital Outlay			3,423	1,833		
Total Expenditures	572,948	329,240	1,650,530	753,399	1,150,494	566,238
Excess (Deficit) of Revenues over Expenditures	(192,863)	(19,397)	9,016	(84,411)	(184,531)	(87,086)

LOUISIANA DISTRICT PUBLIC DEFENDERS

	Judicial District					
	13th	14th	15th	16th	17th	18th
Revenues:						
State Government						
Appropriations - general				\$762,231		
Appropriations - special						
Revenue sharing						
Grants	\$242,921	\$1,787,845	\$1,449,466	6,679	\$436,651	\$249,196
On-behalf payments						
Other						
Total	242,921	1,787,845	1,449,466	768,910	436,651	249,196
Local Government						
Appropriations - general						
Appropriations - special						
Grants						
Statutory fines, forfeitures, fees, court costs, and other	182,299	1,409,178	2,728,625	1,660,371	838,065	1,354,096
Taxes - millages, sales, special, and other						
Criminal court fund						
On-behalf payments						
Other						600
Total	182,299	1,409,178	2,728,625	1,660,371	838,065	1,354,696
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		76,623	654,433	143,898		43
Investment Earnings	2,163	26	4,824	5,773	16,189	2,636
Miscellaneous		29,794			269	
Total Revenues	427,383	3,303,466	4,837,348	2,578,952	1,291,174	1,606,571
Expenditures:						
Personnel Services and Benefits						
Salaries	24,040	1,212,044	436,865	1,203,738	668,340	735,508
On-behalf payments - salaries						
Retirement contributions				25,151	48,441	
On-behalf payments - retirement						
Insurance		178,958	36,047	136,988		19,253
On-behalf payments - insurance						
Payroll taxes	1,976	108,581	33,377	92,644	51,128	56,749
Other		355	16,600			
Total	26,016	1,499,938	522,889	1,458,521	767,909	811,510

	Judicial District					
	13th	14th	15th	16th	17th	18th
Expenditures: (Cont.)						
Professional Development						
Dues, licenses, and registrations	\$4,181	\$16,743	\$5,844	\$18,860	\$4,887	
Travel		13,379			725	\$2,100
Other						
Total	4,181	30,122	5,844	18,860	5,612	2,100
Operating Costs						
Library and research		28,526	3,744	4,407	22,843	23,598
Contract services - attorney/legal	331,227	585,004	3,801,633	853,322	178,992	259,897
Contract services - other	135,482	64,406	77,090	17,942	8,737	27,221
Lease - office		232,988	23,670	46,844	31,500	990
Lease - autos and other			9,056			3,508
Travel - transportation		8,271	825	44,516		4,318
Travel - other						
Insurance		3,435	15,556	35,609	14,611	100
Supplies		49,788	31,705	30,875	22,804	28,937
Repairs and maintenance		10,893	9,772	20,313	1,865	4,252
Utilities and telephone		17,234	17,274	50,080	3,118	3,596
Other	40,787	18,688	2,993	51,961		8,463
Total	507,496	1,019,233	3,993,318	1,155,869	284,470	364,880
Debt Service						
Capital Outlay		7,260	6,802	13,036	5,374	2,659
Total Expenditures	537,693	2,556,553	4,528,853	2,646,286	1,063,365	1,181,149
Excess (Deficit) of Revenues over Expenditures	(110,310)	746,913	308,495	(67,334)	227,809	425,422

LOUISIANA DISTRICT PUBLIC DEFENDERS

	Judicial District					
	19th	20th	21st	22nd	23rd	24th
Revenues:						
State Government						
Appropriations - general	\$2,035,566	\$62,096				
Appropriations - special	244,624					\$981,644
Revenue sharing						
Grants			\$1,987,197	\$1,412,883		
On-behalf payments						
Other					\$347,401	
Total	2,280,190	62,096	1,987,197	1,412,883	347,401	981,644
Local Government						
Appropriations - general			50,000			
Appropriations - special						
Grants				97,500		
Statutory fines, forfeitures, fees, court costs, and other	5,358,988	221,981	2,185,915		1,135,383	4,041,946
Taxes - millages, sales, special, and other						
Criminal court fund						
On-behalf payments				2,094,206		
Other		14,095		104,447		
Total	5,358,988	236,076	2,235,915	2,296,153	1,135,383	4,041,946
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				125,378		
Investment Earnings	17,170	14,995	12,434	13,708	7,974	2,481
Miscellaneous			2,195	11,482	9,825	
Total Revenues	7,656,348	313,167	4,237,741	3,859,604	1,500,583	5,026,071
Expenditures:						
Personnel Services and Benefits						
Salaries	4,617,559	40,500	2,117,921	2,698,323	290,856	312,288
On-behalf payments - salaries						
Retirement contributions	331,146		274,179			37,243
On-behalf payments - retirement						
Insurance	522,909		403,628	351,227		9,611
On-behalf payments - insurance						
Payroll taxes	56,428	4,079	38,090	207,119	23,315	1,951
Other						1,651
Total	5,528,042	44,579	2,833,818	3,256,669	314,171	362,744

	Judicial District					
	19th	20th	21st	22nd	23rd	24th
Expenditures: (Cont.)						
Professional Development						
Dues, licenses, and registrations	\$56,583		\$25,017	\$20,400	\$12,844	\$24,250
Travel				6,077		6,960
Other						364
Total	56,583	-	25,017	26,477	12,844	31,574
Operating Costs						
Library and research	80,432			30,042	31,404	20,218
Contract services - attorney/legal	1,065,924	\$189,778	732,304	328,818	1,045,822	4,266,066
Contract services - other	88,356	1,572	44,342	17,600	61,969	410,864
Lease - office	246,857	4,950	30,770	42,139	30,425	67,500
Lease - autos and other	48,341		1,032			10,484
Travel - transportation	80,700		66,154	13,375	9,755	
Travel - other						
Insurance	30,451		19,700	42,070	17,132	7,274
Supplies	97,842	10,086	32,324	22,764	13,411	13,135
Repairs and maintenance	11,898	80	4,347	4,006	6,132	11,412
Utilities and telephone	30,908	3,672	40,235	36,449	10,672	16,532
Other	453,637	1,059	51,950	2,961	21,627	9,971
Total	2,235,346	211,197	1,023,158	540,224	1,248,349	4,833,456
Debt Service						
Capital Outlay	10,829		25,780			5,766
Total Expenditures	7,830,800	255,776	3,907,773	3,823,370	1,575,364	5,233,540
Excess (Deficit) of Revenues over Expenditures	(174,452)	57,391	329,968	36,234	(74,781)	(207,469)

LOUISIANA DISTRICT PUBLIC DEFENDERS

	Judicial District					
	25th	26th	27th	28th	29th	30th
Revenues:						
State Government						
Appropriations - general			\$308,610			
Appropriations - special					\$85,220	
Revenue sharing						
Grants	\$123,878	\$968,776		\$111,286		
On-behalf payments						
Other						\$83,678
Total	123,878	968,776	308,610	111,286	85,220	83,678
Local Government						
Appropriations - general	381,500					
Appropriations - special						
Grants						
Statutory fines, forfeitures, fees, court costs, and other	285,494	1,583,162	821,594	69,730	1,069,318	533,900
Taxes - millages, sales, special, and other						
Criminal court fund						
On-behalf payments						
Other			3,590			
Total	666,994	1,583,162	825,184	69,730	1,069,318	533,900
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		115,168				
Investment Earnings	607	14,117	28,241	3,836	4,422	3,029
Miscellaneous		255				30,931
Total Revenues	791,479	2,681,478	1,162,035	184,852	1,158,960	651,538
Expenditures:						
Personnel Services and Benefits						
Salaries	452,576	1,325,334	1,255,984	57,208		47,162
On-behalf payments - salaries						
Retirement contributions	40,344	19,998				
On-behalf payments - retirement						
Insurance	39,764	422,354				
On-behalf payments - insurance						
Payroll taxes	12,570	102,317	6,373	16,911		1,624
Other						
Total	545,254	1,870,003	1,262,357	74,119	-	48,786

	Judicial District					
	25th	26th	27th	28th	29th	30th
Expenditures: (Cont.)						
Professional Development						
Dues, licenses, and registrations			\$10,182		\$23,153	
Travel						
Other						
Total	-	-	10,182	-	23,153	-
Operating Costs						
Library and research		\$17,529	7,336			\$24,376
Contract services - attorney/legal	\$135,257	277,800	910	\$140,014	1,013,258	549,131
Contract services - other	34,356	80,920	24,806	2,619	145,381	
Lease - office			2,000	6,050		
Lease - autos and other	1,218	8,604				
Travel - transportation	-	5,792				614
Travel - other	1,010	6,868		6,465		
Insurance	8,866	34,785		1,559		1,272
Supplies		24,452	5,413	3,329	51,211	9,428
Repairs and maintenance		34,403				
Utilities and telephone	11,201		8,247	8,787		1,044
Other	100,743	230,702	13,083	8,231		18,619
Total	292,651	721,855	61,795	177,054	1,209,850	604,484
Debt Service						
Capital Outlay	162,404	26,838	1,075		6,608	1,603
Total Expenditures	1,000,309	2,618,696	1,335,409	251,173	1,239,611	654,873
Excess (Deficit) of Revenues over Expenditures	(208,830)	62,782	(173,374)	(66,321)	(80,651)	(3,335)

LOUISIANA DISTRICT PUBLIC DEFENDERS

	Judicial District					
	31st	32nd	33rd	34th	35th	36th
Revenues:						
State Government						
Appropriations - general						
Appropriations - special					\$35,418	
Revenue sharing						
Grants	\$175,860	\$600,015	\$173,514	\$232,644		\$63,271
On-behalf payments						
Other						
Total	175,860	600,015	173,514	232,644	35,418	63,271
Local Government						
Appropriations - general		820,964				
Appropriations - special						
Grants						
Statutory fines, forfeitures, fees, court costs, and other	649,912	517,433	265,370	211,551	104,767	351,217
Taxes - millages, sales, special, and other						
Criminal court fund						86,679
On-behalf payments						
Other						
Total	649,912	1,338,397	265,370	211,551	104,767	437,896
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	520	36,090			10,141	
Investment Earnings	5,370	1,487	70	307	518	4,587
Miscellaneous				1,000		
Total Revenues	831,662	1,975,989	438,954	445,502	150,844	505,754
Expenditures:						
Personnel Services and Benefits						
Salaries	125,004	528,295	222,552		12,994	
On-behalf payments - salaries						
Retirement contributions	16,764	68,176	23,958			
On-behalf payments - retirement						
Insurance	12,212	55,967				
On-behalf payments - insurance						
Payroll taxes	9,563	8,864	6,051		964	
Other						
Total	163,543	661,302	252,561	-	13,958	-

	Judicial District					
	31st	32nd	33rd	34th	35th	36th
Expenditures: (Cont.)						
Professional Development						
Dues, licenses, and registrations	\$4,829	\$7,720	\$2,545		\$960	
Travel	2,726	12,118				\$3,306
Other					296	
Total	7,555	19,838	2,545	-	1,256	3,306
Operating Costs						
Library and research		11,743		\$6,786		15,252
Contract services - attorney/legal	647,498	1,069,533	75,514	449,915	161,424	433,149
Contract services - other	20,336	10,416	14,135	19,511	3,031	77,721
Lease - office		46,033				
Lease - autos and other						
Travel - transportation						
Travel - other						
Insurance		13,001	630		135	
Supplies	2,220	22,182	1,564	6,353	1,133	
Repairs and maintenance	5,118	8,458			281	
Utilities and telephone	2,643	10,810	853		984	
Other	1,994	5,192	274	3,622	150	6,303
Total	679,809	1,197,368	92,970	486,187	167,138	532,425
Debt Service						
Capital Outlay	1,987	25,236	1,205			1,516
Total Expenditures	852,894	1,903,744	349,281	486,187	182,352	537,247
Excess (Deficit) of Revenues over Expenditures	(21,232)	72,245	89,673	(40,685)	(31,508)	(31,493)

LOUISIANA DISTRICT PUBLIC DEFENDERS

	Judicial District				
	37th	38th	39th	40th	Orleans
Revenues:					
State Government					
Appropriations - general	\$77,566		\$67,053	\$320,308	\$6,427,555
Appropriations - special					
Revenue sharing					
Grants		\$26,218			
On-behalf payments					
Other					363,702
Total	77,566	26,218	67,053	320,308	6,791,257
Local Government					
Appropriations - general					
Appropriations - special					
Grants					587,714
Statutory fines, forfeitures, fees, court costs, and other	58,094	121,761	94,024	815,689	3,100,156
Taxes - millages, sales, special, and other					
Criminal court fund					
On-behalf payments					
Other					
Total	58,094	121,761	94,024	815,689	3,687,870
Federal Government					
Grants - direct					
Grants - indirect (passed-through state)					
Total	-	-	-	-	-
Other Grants and Contributions					
Non-profit organizations					185,049
Private organizations					
Corporate					
Other					13,976
Total	-	-	-	-	199,025
Charges for Services				34,216	
Investment Earnings		1,416	631	311	3,853
Miscellaneous					
Total Revenues	135,660	149,395	161,708	1,170,524	10,682,005
Expenditures:					
Personnel Services and Benefits					
Salaries	32,620	67,243		331,929	6,267,887
On-behalf payments - salaries					
Retirement contributions		10,157			
On-behalf payments - retirement					
Insurance		6,562		16,049	764,190
On-behalf payments - insurance					
Payroll taxes				28,128	477,559
Other					
Total	32,620	83,962	-	376,106	7,509,636

	Judicial District				
	37th	38th	39th	40th	Orleans
Expenditures: (Cont.)					
Professional Development					
Dues, licenses, and registrations		\$870		\$8,928	\$204,061
Travel				1,963	7,059
Other					18,204
Total	-	870	-	10,891	229,324
Operating Costs					
Library and research	\$500	12,698		5,479	40,237
Contract services - attorney/legal	147,313	76,726	\$136,804	513,182	3,396,654
Contract services - other	28,057	29,022	36,467	66,000	
Lease - office				21,985	383,750
Lease - autos and other		5,702		2,560	16,660
Travel - transportation			390	3,653	
Travel - other	5,430				
Insurance				3,449	122,683
Supplies	165	1,712		4,752	150,436
Repairs and maintenance				2,753	19,736
Utilities and telephone		10,035	2,096	13,386	123,491
Other	670	642	1,188	16,587	73,435
Total	182,135	136,537	176,945	653,786	4,327,082
Debt Service					
Capital Outlay				500	20,568
Total Expenditures	214,755	221,369	176,945	1,041,283	12,086,610
Excess (Deficit) of Revenues over Expenditures	(79,095)	(71,974)	(15,237)	129,241	(1,404,605)

This page is intentionally blank.