

LOUISIANA DISTRICT PUBLIC DEFENDERS  
COMPLIANCE WITH  
UNIFORM REPORTING REQUIREMENTS



ADVISORY SERVICES REPORT  
ISSUED JUNE 10, 2009

**LEGISLATIVE AUDITOR  
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LOUISIANA LEGISLATIVE AUDITOR  
STEVE J. THERIOT, CPA

June 10, 2009

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 office's first annual report on the Louisiana District Public Defenders' compliance with uniform audit reporting requirements that were implemented in 2007.

House Bill No. 436 (Act No. 307), which was adopted in the 2007 Regular Legislative Session, amended state law (Louisiana Revised Statute 24:515.1) to require my office to develop a uniform format for audit reports to assist District Public Defenders in reporting all major sources of revenues and expenditures. This law further requires my office to annually report to the legislature whether the District Public Defenders are complying with the uniform reporting format.

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

Respectfully submitted,

Steve J. Theriot, CPA  
Legislative Auditor

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### **Findings**

Although 93% of the District Public Defenders made efforts to present their revenues and expenditures in compliance with the uniform reporting format, only 56% fully complied with the format.

Of the 41 District Public Defenders in the State of Louisiana:

- Twenty-three presented the uniform reporting format in their annual financial report. (See pages 2-3.)
- Fifteen presented a modified version of the uniform reporting format in their annual financial report. (See page 3.)
- Two did not present the uniform reporting format in their annual financial report. (See page 3.)
- One is delinquent in filing its annual financial report; therefore, a final determination on compliance with the uniform reporting format is not made at this time. (See page 4.)

### **Recommendations**

Compliance with the uniform reporting format is essential for providing comparability of costs of operating the indigent public defender system. The Legislative Auditor will continue to communicate and provide guidance to the District Public Defenders and their CPAs/auditors to ensure full compliance. Furthermore, we recommend the following:

- The Louisiana Public Defender Board should review these year-one compliance results and ensure that, in the future, all District Public Defenders present revenues and expenditures in compliance with the uniform reporting format.
- The Louisiana Public Defender Board should also review the financial position and trends of the 11 District Public Defenders that reported deficit spending (excess of expenditures over revenues). Each District Public Defender should be required to prepare and submit to the Board a corrective action plan that ensures the elimination of deficit spending. We also suggest that the Board monitor the operations of the District Public Defenders to ensure that a sufficient level of fund balance is being maintained.

**Uniform Audit Reporting Requirements**

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.”

State law (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 Advisory Services Division developed (in 2007) a uniform reporting format (see Appendix A) for major revenues and expenditures of District Public Defenders. Input was received from staff of the Louisiana Public Defender Board and Louisiana Supreme Court - Office of the Judicial Administrator.

District Public Defenders were required to commence using the uniform reporting format by the end of calendar year 2007 for districts on a calendar year schedule or fiscal year ending June 30, 2008, for districts on a fiscal year schedule.

**Compliance With Uniform Reporting Format**

Staff of my Advisory Services Division reviewed the 2007 annual financial reports of the District Public Defenders for compliance with the uniform reporting format. Compliance with the uniform reporting format is as follows:

- **Twenty-three District Public Defenders presented the uniform reporting format in their annual financial report.** (See Appendix A for a comparison of the revenues and expenditures of these districts.)

Judicial District	Parishes
1 <sup>st</sup>	Caddo
2 <sup>nd</sup>	Bienville/Claiborne/Jackson
3 <sup>rd</sup>	Lincoln/Union
5 <sup>th</sup>	Franklin/Richland/West Carroll
6 <sup>th</sup>	East Carroll/Madison/Tensas
8 <sup>th</sup>	Winn
9 <sup>th</sup>	Rapides
10 <sup>th</sup>	Natchitoches
12 <sup>th</sup>	Avoyelles
14 <sup>th</sup>	Calcasieu
15 <sup>th</sup>	Acadia/Lafayette/Vermilion
16 <sup>th</sup>	Iberia/St. Martin/St. Mary
17 <sup>th</sup>	Lafourche
21 <sup>st</sup>	Livingston/St. Helena/Tangipahoa

Judicial District	Parishes
22 <sup>nd</sup>	St. Tammany/Washington
23 <sup>rd</sup>	Ascension/Assumption/St. James
28 <sup>th</sup>	LaSalle
29 <sup>th</sup>	St. Charles
31 <sup>st</sup>	Jefferson Davis
32 <sup>nd</sup>	Terrebonne
35 <sup>th</sup>	Grant
37 <sup>th</sup>	Caldwell
38 <sup>th</sup>	Cameron

- Fifteen District Public Defenders presented a modified version of the uniform reporting format in their annual financial report.** Districts in this category supplied much of the information but modified the format to add other categories of revenues and/or expenditures. (See Appendix B for a comparison of the revenues and expenditures of these districts in a condensed format.)

Judicial District	Parishes
4 <sup>th</sup>	Morehouse/Ouachita
7 <sup>th</sup>	Catahoula/Concordia
11 <sup>th</sup>	DeSoto/Sabine
13 <sup>th</sup>	Evangeline
18 <sup>th</sup>	Iberville/Pointe Coupee/West Baton Rouge
19 <sup>th</sup>	East Baton Rouge
20 <sup>th</sup>	East Feliciana/West Feliciana
24 <sup>th</sup>	Jefferson
27 <sup>th</sup>	St. Landry
30 <sup>th</sup>	Vernon
33 <sup>rd</sup>	Allen
36 <sup>th</sup>	Beauregard
39 <sup>th</sup>	Red River
40 <sup>th</sup>	St. John the Baptist
Orleans	Orleans

- Two District Public Defenders did not present the uniform reporting format in their annual financial report.**

Judicial District	Parishes
25 <sup>th</sup>	Plaquemines
26 <sup>th</sup>	Bossier/Webster

- **One (1) District Public Defender is delinquent in filing its 2007 annual financial report; therefore, a final determination on compliance with the uniform reporting format is not made.**

<b>Judicial District</b>	<b>Parish</b>
34 <sup>th</sup>	St. Bernard

### **Summary of Revenues and Expenditures**

An analysis of the revenues and expenditures reported in 2007 by the 40 District Public Defenders reporting revealed the following:

- The annual revenues of the District Public Defenders ranged from a high of \$5.3 million to a low of \$74,635.
- The combined annual revenues of all District Public Defenders totaled \$43.2 million.
- The annual expenditures of the District Public Defenders ranged from a high of \$4.7 million to a low of \$77,207.
- The combined annual expenditures of all District Public Defenders totaled \$39.1 million.
- Eleven District Public Defenders reported deficit spending (expenditures exceeded revenues) and the deficits ranged from \$2,572 to \$118,169.

District Public Defenders  
2007 Revenues and Expenditures  
Uniform Reporting Format

**Note:** The following revenue and expenditure data is presented as shown in the annual financial reports of the District Public Defenders. The Legislative Auditor did not perform an audit and is not offering an opinion on the financial statements of the District Public Defenders.



	Judicial District					
	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	5 <sup>th</sup>	6 <sup>th</sup>	8 <sup>th</sup>
Revenues:						
<b>State Government</b>						
Appropriations - general	\$625,545		\$38,783		\$93,203	\$84,695
Appropriations - special	626,266		102,400			65,163
Revenue sharing						
Grants		\$60,173		\$175,408		
On-behalf payments						
Other						
<b>Total</b>	<b>1,251,811</b>	<b>60,173</b>	<b>141,183</b>	<b>175,408</b>	<b>93,203</b>	<b>149,858</b>
<b>Local Government</b>						
Appropriations - general	40,000		248,545			
Appropriations - special						
Grants						
Statutory fines, forfeitures, fees, court costs, and other	1,667,355	42,535	29,795		272,768	41,414
Taxes - millages, sales, special, and other						
Criminal court fund		281,193				
On-behalf payments						
Other						8,419
<b>Total</b>	<b>1,707,355</b>	<b>323,728</b>	<b>278,340</b>	<b>–</b>	<b>272,768</b>	<b>49,833</b>
<b>Federal Government</b>						
Grants - direct						
Grants - indirect (passed-through state)						
<b>Total</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Other Grants and Contributions</b>						
Nonprofit organizations						
Private organizations						
Corporate						
Other						
<b>Total</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Charges for Services</b>	<b>22,277</b>			<b>149,265</b>		
<b>Investment Earnings</b>	<b>75,059</b>	<b>13,023</b>	<b>8,052</b>	<b>4,532</b>	<b>4,941</b>	
<b>Miscellaneous</b>						
<b>Total Revenues</b>	<b>3,056,502</b>	<b>396,924</b>	<b>427,575</b>	<b>329,205</b>	<b>370,912</b>	<b>199,691</b>
Expenditures:						
<b>Personnel Services and Benefits</b>						
Salaries	1,803,557				78,000	54,410
On-behalf payments - salaries						
Retirement contributions	122,110					
On-behalf payments - retirement						
Insurance	164,518					
On-behalf payments - insurance						
Payroll taxes					7,722	
Other						
<b>Total</b>	<b>2,090,185</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>85,722</b>	<b>54,410</b>

## DISTRICT PUBLIC DEFENDERS

	Judicial District					
	1st	2nd	3rd	5th	6th	8th
Expenditures: (Cont.)						
<b>Professional Development</b>						
Dues, licenses, and registrations	\$9,290				\$4,670	\$823
Travel	37,076			\$1,051	1,551	
Other						
<b>Total</b>	<b>46,366</b>	<b>-</b>	<b>-</b>	<b>1,051</b>	<b>6,221</b>	<b>823</b>
<b>Operating Costs</b>						
Library and research	12,180	\$5,661	\$3,040		12,400	3,639
Contract services - attorney/legal	136,203	250,945	323,229	213,735	258,500	73,748
Contract services - other	118,015	20,203	32,198	6,217	22,131	13,965
Lease - office	139,354		6,909		7,351	
Lease - autos and other						
Travel - transportation	16,422		1,200		18,864	
Travel - other						2,453
Insurance	26,473	40,328	707			
Supplies	51,859		41,036		2,843	987
Repairs and maintenance	17,439				654	
Utilities and telephone	10,674				10,402	
Other		774	594		1,370	
<b>Total</b>	<b>528,619</b>	<b>317,911</b>	<b>408,913</b>	<b>219,952</b>	<b>334,515</b>	<b>94,792</b>
<b>Debt Service</b>						
<b>Capital Outlay</b>				4,658	7,028	8,839
<b>Total Expenditures</b>	<b>2,665,170</b>	<b>317,911</b>	<b>408,913</b>	<b>225,661</b>	<b>433,486</b>	<b>158,864</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>\$391,332</b>	<b>\$79,013</b>	<b>\$18,662</b>	<b>\$103,544</b>	<b>(\$62,574)</b>	<b>\$40,827</b>

	Judicial District					
	9th	10th	12th	14th	15th	16th
Revenues:						
<b>State Government</b>						
Appropriations - general		\$53,700				\$101,221
Appropriations - special		56,657	\$331,131			
Revenue sharing						
Grants	\$261,847			\$594,426	\$393,454	160,421
On-behalf payments						
Other		4,800				
<b>Total</b>	<b>261,847</b>	<b>115,157</b>	<b>331,131</b>	<b>594,426</b>	<b>393,454</b>	<b>261,642</b>
<b>Local Government</b>						
Appropriations - general						
Appropriations - special						
Grants						
Statutory fines, forfeitures, fees, court costs, and other	665,240	225,793	125,806	851,434	1,684,557	1,013,553
Taxes - millages, sales, special, and other						
Criminal court fund						
On-behalf payments						
Other		837	1,900			
<b>Total</b>	<b>665,240</b>	<b>226,630</b>	<b>127,706</b>	<b>851,434</b>	<b>1,684,557</b>	<b>1,013,553</b>
<b>Federal Government</b>						
Grants - direct						
Grants - indirect (passed-through state)						
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Grants and Contributions</b>						
Nonprofit organizations						
Private organizations						
Corporate						
Other						
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Charges for Services</b>	<b>38,446</b>			<b>32,609</b>	<b>385,279</b>	<b>84,201</b>
<b>Investment Earnings</b>	<b>21,369</b>	<b>6,212</b>	<b>3,414</b>		<b>62,754</b>	<b>8,475</b>
<b>Miscellaneous</b>	<b>2,680</b>	<b>287</b>				
<b>Total Revenues</b>	<b>989,582</b>	<b>348,286</b>	<b>462,251</b>	<b>1,478,469</b>	<b>2,526,044</b>	<b>1,367,871</b>
Expenditures:						
<b>Personnel Services and Benefits</b>						
Salaries	251,479	49,328	87,119	874,111	176,999	569,156
On-behalf payments - salaries						
Retirement contributions	28,629		10,896			12,913
On-behalf payments - retirement						
Insurance	253	13,778	5,561	69,971	15,749	61,567
On-behalf payments - insurance						
Payroll taxes	5,896	15,824	1,876	71,814	13,541	43,033

DISTRICT PUBLIC DEFENDERS

	Judicial District					
	9th	10th	12th	14th	15th	16th
Expenditures: (Cont.)						
<b>Personnel Services and Benefits (Cont.)</b>						
Other				\$7,389	\$9,018	
<b>Total</b>	<b>\$286,257</b>	<b>\$78,930</b>	<b>\$105,452</b>	<b>1,023,285</b>	<b>215,307</b>	<b>\$686,669</b>
<b>Professional Development</b>						
Dues, licenses, and registrations	8,985	275		15,599	3,775	12,426
Travel				19,988		
Other						
<b>Total</b>	<b>8,985</b>	<b>275</b>	<b>-</b>	<b>35,587</b>	<b>3,775</b>	<b>12,426</b>
<b>Operating Costs</b>						
Library and research		905		14,601		6,877
Contract services - attorney/legal	587,257	246,986	148,950	228,000	2,220,484	531,548
Contract services - other	13,243	18,315		83,169	11,196	29,298
Lease - office	12,500	1,300	7,800	46,632	21,130	27,140
Lease - autos and other	3,181	865	3,140	4,455		
Travel - transportation	8,049			5,018		27,519
Travel - other		901				
Insurance	15,711	100		2,891	9,819	27,311
Supplies	14,322	1,176		18,585	18,559	19,604
Repairs and maintenance		158	321	13,559	6,781	10,340
Utilities and telephone	9,834	345	5,399	9,607	9,511	26,992
Other	41,738	3,230	5,454	19,441	2,444	51,625
<b>Total</b>	<b>705,835</b>	<b>274,281</b>	<b>171,064</b>	<b>445,958</b>	<b>2,299,924</b>	<b>751,377</b>
<b>Debt Service</b>						
<b>Capital Outlay</b>	<b>6,192</b>	<b>1,200</b>		<b>12,229</b>	<b>24,973</b>	<b>28,691</b>
<b>Total Expenditures</b>	<b>1,007,269</b>	<b>354,686</b>	<b>276,516</b>	<b>1,517,059</b>	<b>2,543,979</b>	<b>1,486,040</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>(\$17,687)</b>	<b>(\$6,400)</b>	<b>\$185,735</b>	<b>(\$38,590)</b>	<b>(\$17,935)</b>	<b>(\$118,169)</b>

**Note:** The Total Operating Costs for the 16<sup>th</sup> Judicial District Public Defender (\$751,377) does not include the Library and Research Costs shown (\$6,877).

	Judicial District					
	17th	21st	22nd	23rd	28th	29th
Revenues:						
<b>State Government</b>						
Appropriations - general						
Appropriations - special						\$184,106
Revenue sharing						
Grants	\$218,959	\$900,661	\$717,115	\$138,616	\$139,888	
On-behalf payments						
Other				108,276		
<b>Total</b>	<b>218,959</b>	<b>900,661</b>	<b>717,115</b>	<b>246,892</b>	<b>139,888</b>	<b>184,106</b>
<b>Local Government</b>						
Appropriations - general		25,000				
Appropriations - special						
Grants			60,000			
Statutory fines, forfeitures, fees, court costs, and other	443,491	1,316,664		727,461	58,971	612,244
Taxes - millages, sales, special, and other						
Criminal court fund						
On-behalf payments			1,190,820			
Other			61,838			
<b>Total</b>	<b>443,491</b>	<b>1,341,664</b>	<b>1,312,658</b>	<b>727,461</b>	<b>58,971</b>	<b>612,244</b>
<b>Federal Government</b>						
Grants - direct						
Grants - indirect (passed-through state)						
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Grants and Contributions</b>						
Nonprofit organizations						
Private organizations						
Corporate						
Other						
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Charges for Services</b>			69,523			
<b>Investment Earnings</b>	<b>13,181</b>	<b>22,127</b>	<b>66,094</b>	<b>14,090</b>	<b>2,656</b>	<b>26,242</b>
<b>Miscellaneous</b>	<b>158</b>	<b>2,251</b>	<b>250</b>	<b>11,056</b>	<b>895</b>	
<b>Total Revenues</b>	<b>675,789</b>	<b>2,266,703</b>	<b>2,165,640</b>	<b>999,499</b>	<b>202,410</b>	<b>822,592</b>
Expenditures:						
<b>Personnel Services and Benefits</b>						
Salaries	404,938	1,232,567	1,584,721	187,398		
On-behalf payments - salaries						
Retirement contributions	23,838	151,488				
On-behalf payments - retirement						
Insurance		157,798	178,213			
On-behalf payments - insurance						
Payroll taxes	30,978	21,946	116,636	14,420		

## DISTRICT PUBLIC DEFENDERS

	Judicial District					
	17th	21st	22nd	23rd	28th	29th
Expenditures: (Cont.)						
<b>Personnel Services and Benefits (Cont.)</b>						
Other						\$7,080
<b>Total</b>	<b>\$459,753</b>	<b>\$1,563,799</b>	<b>\$1,879,570</b>	<b>\$201,818</b>	<b>–</b>	<b>7,080</b>
<b>Professional Development</b>						
Dues, licenses, and registrations	1,800	13,255	10,742	8,229		7,016
Travel	1,172		9,283			
Other			5,830			
<b>Total</b>	<b>2,972</b>	<b>13,255</b>	<b>25,855</b>	<b>8,229</b>	<b>–</b>	<b>7,016</b>
<b>Operating Costs</b>						
Library and research	13,644		16,366	78,720		
Contract services - attorney/legal	119,866	139,240	50,497	452,234	\$118,449	557,432
Contract services - other	4,848	63,319	7,000		1,674	16,359
Lease - office	18,715	9,625	16,111	20,325	3,300	
Lease - autos and other		2,466			2,117	
Travel - transportation		35,376	23,365	2,950		
Travel - other					3,141	
Insurance	8,009	17,553	18,028	156	200	
Supplies	13,087	16,641	24,325	35,833	3,340	14,224
Repairs and maintenance	2,565	3,122	2,546	2,520		
Utilities and telephone	2,788	18,457	23,335	8,214	3,526	
Other	2,430	21,024	995	7,586	100	15,102
<b>Total</b>	<b>185,952</b>	<b>326,823</b>	<b>182,568</b>	<b>608,538</b>	<b>135,847</b>	<b>603,117</b>
<b>Debt Service</b>						
<b>Capital Outlay</b>	<b>11,242</b>	<b>27,121</b>	<b>32,333</b>		<b>1,990</b>	<b>18,986</b>
<b>Total Expenditures</b>	<b>659,919</b>	<b>1,930,998</b>	<b>2,120,326</b>	<b>818,585</b>	<b>137,837</b>	<b>636,199</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>\$15,870</b>	<b>\$335,705</b>	<b>\$45,314</b>	<b>\$180,914</b>	<b>\$64,573</b>	<b>\$186,393</b>

	Judicial District				
	31st	32nd	35th	37th	38th
Revenues:					
<b>State Government</b>					
Appropriations - general				\$44,369	
Appropriations - special			\$58,201	41,331	
Revenue sharing					
Grants	\$98,063	\$329,339			\$39,416
On-behalf payments					
Other					
<b>Total</b>	<b>98,063</b>	<b>329,339</b>	<b>58,201</b>	<b>85,700</b>	<b>39,416</b>
<b>Local Government</b>					
Appropriations - general		401,811			
Appropriations - special					
Grants					
Statutory fines, forfeitures, fees, court costs, and other	422,459	367,245	75,280	37,501	101,065
Taxes - millages, sales, special, and other					
Criminal court fund					
On-behalf payments					
Other		35,269			
<b>Total</b>	<b>422,459</b>	<b>804,325</b>	<b>75,280</b>	<b>37,501</b>	<b>101,065</b>
<b>Federal Government</b>					
Grants - direct					
Grants - indirect (passed-through state)					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Grants and Contributions</b>					
Nonprofit organizations					
Private organizations					
Corporate					
Other					
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Charges for Services</b>	<b>400</b>	<b>24,450</b>	<b>4,415</b>		
<b>Investment Earnings</b>	<b>17,472</b>	<b>7,920</b>	<b>130</b>		<b>10,072</b>
<b>Miscellaneous</b>		<b>2,308</b>			
<b>Total Revenues</b>	<b>538,394</b>	<b>1,168,342</b>	<b>138,026</b>	<b>123,201</b>	<b>150,553</b>
Expenditures:					
<b>Personnel Services and Benefits</b>					
Salaries	27,524	320,171	7,133	74,100	50,000
On-behalf payments - salaries					
Retirement contributions	2,630	41,822			6,375
On-behalf payments - retirement					
Insurance	532	36,939			6,495
On-behalf payments - insurance					
Payroll taxes	2,100	4,577	546		725

DISTRICT PUBLIC DEFENDERS

	Judicial District				
	31st	32nd	35th	37th	38th
Expenditures: (Cont.)					
<b>Personnel Services and Benefits (Cont.)</b>					
Other		\$4,809			
<b>Total</b>	<b>\$32,786</b>	<b>408,318</b>	<b>\$7,679</b>	<b>\$74,100</b>	<b>\$63,595</b>
<b>Professional Development</b>					
Dues, licenses, and registrations	2,981	7,320	1,800		200
Travel	1,366	2,213			
Other			330		
<b>Total</b>	<b>4,347</b>	<b>9,533</b>	<b>2,130</b>	<b>-</b>	<b>200</b>
<b>Operating Costs</b>					
Library and research	4,642	7,302			651
Contract services - attorney/legal	448,200	567,722	162,078	13,295	16,771
Contract services - other	14,407	3,300	2,404	761	8,688
Lease - office		30,000			
Lease - autos and other					3,125
Travel - transportation		3,584			
Travel - other					
Insurance		1,515	125		282
Supplies	485	15,671	1,088		775
Repairs and maintenance	1,332	7,927	1,881		
Utilities and telephone	1,158	3,997	816		2,044
Other	658	8,743	45	133	580
<b>Total</b>	<b>470,882</b>	<b>649,761</b>	<b>168,437</b>	<b>14,189</b>	<b>32,916</b>
<b>Debt Service</b>					
<b>Capital Outlay</b>	<b>2,770</b>	<b>13,088</b>			
<b>Total Expenditures</b>	<b>510,785</b>	<b>1,080,700</b>	<b>178,246</b>	<b>88,289</b>	<b>96,711</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>\$27,609</b>	<b>\$87,642</b>	<b>(\$40,220)</b>	<b>\$34,912</b>	<b>\$53,842</b>

Source: Annual Financial Reports

## District Public Defenders 2007 Revenues and Expenditures Condensed Reporting Format

[The following District Public Defenders modified the uniform reporting format by adding categories of revenues and/or expenditures. Therefore, for comparison purposes, these revenues and expenditures are presented in a condensed format (e.g., less detail than the uniform reporting format)].

**Note:** The following revenue and expenditure data presented was obtained from the annual financial reports of the District Public Defenders. Minor rounding differences exist as a result of presenting amounts in whole dollars. The Legislative Auditor did not perform an audit and is not offering an opinion on the financial statements of the District Public Defenders.



	Judicial District				
	4th	7th	11th	13th	18th
<b>Revenues</b>					
State government	\$619,055	\$260,032	\$207,236	\$248,849	\$73,151
Local government	1,496,578		560,131	92,381	695,443
Federal government					
Other grants and contributions					
Charges for services		65,863			27,553
Investment earnings		3,378	539	2,226	8,305
Miscellaneous	122				
<b>Total Revenues</b>	<b>2,115,755</b>	<b>329,273</b>	<b>767,906</b>	<b>343,456</b>	<b>804,452</b>
<b>Expenditures</b>					
Personnel services and benefits	399,314	41,712		9,386	573,738
Professional development		2,810	1,338		3,300
Operating costs	1,670,677	147,447	500,819	256,211	85,691
Debt service					
Capital outlay	11,388		15,671		21,915
<b>Total Expenditures</b>	<b>2,081,379</b>	<b>191,969</b>	<b>517,828</b>	<b>265,597</b>	<b>684,644</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>\$34,376</b>	<b>\$137,304</b>	<b>\$250,078</b>	<b>\$77,859</b>	<b>\$119,808</b>

DISTRICT PUBLIC DEFENDERS

	Judicial District				
	19th	20th	24th	27th	30th
<b>Revenues</b>					
State government	\$448,813	\$3,831	\$659,923	\$332,416	\$43,798
Local government	3,191,060	115,696	2,919,910	458,008	372,187
Federal government					
Other grants and contributions				1,500	
Charges for services					
Investment earnings	31,266	14,681	117,961	34,536	1,762
Miscellaneous					
<b>Total Revenues</b>	<b>3,671,139</b>	<b>134,207</b>	<b>3,697,794</b>	<b>826,460</b>	<b>417,747</b>
<b>Expenditures</b>					
Personnel services and benefits	2,993,782	127,248	233,652	599,239	20,919
Professional development	24,602	1,200	22,836	6,581	
Operating costs	698,204	1,413	3,071,320	28,796	394,835
Debt service					
Capital outlay	35,346		4,887	2,614	15,936
<b>Total Expenditures</b>	<b>3,751,934</b>	<b>129,861</b>	<b>3,332,695</b>	<b>637,230</b>	<b>431,690</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>(\$80,794)</b>	<b>\$4,346</b>	<b>\$365,099</b>	<b>\$189,230</b>	<b>(\$13,943)</b>

	Judicial District				
	33rd	36th	39th	40th	Orleans
<b>Revenues</b>					
State government	\$114,586	\$106,962	\$40,858	\$210,403	\$1,558,407
Local government	80,979	220,389	33,251	344,293	1,875,528
Federal government					1,616,725
Other grants and contributions					200,524
Charges for services				22,623	
Investment earnings	640	4,094	526	995	21,703
Miscellaneous					
<b>Total Revenues</b>	<b>196,205</b>	<b>331,445</b>	<b>74,635</b>	<b>578,314</b>	<b>5,272,887</b>
<b>Expenditures</b>					
Personnel services and benefits	139,711			151,684	2,426,618
Professional development		1,028		3,492	96,329
Operating costs	88,591	253,302	77,207	339,889	2,138,069
Debt service					
Capital outlay		2,599		12,810	69,554
<b>Total Expenditures</b>	<b>228,302</b>	<b>256,929</b>	<b>77,207</b>	<b>507,875</b>	<b>4,730,570</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>(\$32,097)</b>	<b>\$74,516</b>	<b>(\$2,572)</b>	<b>\$70,439</b>	<b>\$542,317</b>

Source: Annual Financial Reports

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