

LOUISIANA DISTRICT PUBLIC DEFENDERS
COMPLIANCE WITH REPORT REQUIREMENTS



LOCAL GOVERNMENT SERVICES REPORT
ISSUED MAY 7, 2014

**LOUISIANA LEGISLATIVE AUDITOR
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DIRECTOR OF LOCAL GOVERNMENT SERVICES
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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

May 7, 2014

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 2013 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 2013

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:

- **19th Judicial District Public Defender:** The financial audit report for this public defender was granted an extension of due date by my office until March 14, 2014. As of May 7, 2014, the audit report has not been received.
- **22nd Judicial District Public Defender:** My office has received the financial report for this public defender; however, the report accuracy has not yet been verified as of May 7, 2014. We will continue working with the CPA firm that performed the audit until this report is ready for public release.

Note: The financial information for these public defenders are not included in my annual report, as my staff was reviewing the annual report prior to receiving acceptable audit reports for these 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' 2013 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. 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. 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 40 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

Table 1
Louisiana District Public Defenders - Districts and Parishes

Judicial District	Parishes
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

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, 2013. 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 39 financial reports issued, we determined the following:

- All 39 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 or Expenditures over Revenues)

Seventeen public defenders reported deficit spending for the year ended June 30, 2013.

Table 2 presents a listing of all public defenders that reported deficit spending for the year ended June 30, 2013.

Table 2 Louisiana District Public Defenders A Summary of Deficit Spending and Ending Fund Balance		
Judicial District	Expenditures over Revenues	Ending Fund Balance
1 st	(\$95,286)	\$231,990
2 nd	(137,911)	71,496
5 th	(3,683)	271,877
6 th	(7,811)	186,287
10 th	(9,238)	30,303
11 th & 42 nd	(40,050)	262,306
14 th	(50,606)	292,180
18 th	(132,968)	601,823
20 th	(136,021)	229,640
23 rd	(30,909)	294,694
24 th	(215,696)	631,468
31 st	(103,546)	196,219
33 rd	(26,726)	12,287
36 th	(33,223)	36,458
38 th	(6,021)	157,188

Table 2 Louisiana District Public Defenders A Summary of Deficit Spending and Ending Fund Balance		
Judicial District	Expenditures over Revenues	Ending Fund Balance
39 th	(\$59,601)	\$20,395
40 th	(103,912)	273,497

According to the State Public Defender, during 2013, the Louisiana Public Defender Board (Board) received less money than it had requested during the budgeting/appropriations process. 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 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. Seventeen districts were required to use their fund balances to finance operations in 2013. 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, 2013. 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 39 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, 2013, the revenues of the public defenders ranged from a high of \$6.99 million to a low of \$71,047.
- Combined revenues of the public defenders totaled \$44.9 million.

Expenditure Data:

- For the year ending June 30, 2013, the expenditures of the public defenders ranged from a high of \$6.51 million to a low of \$95,014.
- Combined expenditures of the public defenders totaled \$43.9 million.

Table 3 presents summarized financial data from the 39 financial reports received by my office for the year ended June 30, 2013.

Table 3 Louisiana District Public Defenders Summarized Financial Data for the Year Ended June 30, 2013			
Judicial District	Total Revenue	Total Expenditures	(Deficit) or Surplus
1 st	\$3,304,830	\$3,400,116	(\$95,286)
2 nd	318,442	456,353	(137,911)
3 rd	586,145	548,313	37,832
4 th	2,525,595	2,264,560	261,035
5 th	505,985	509,668	(3,683)
6 th	504,481	512,292	(7,811)
7 th	299,839	284,249	15,590
8 th	272,874	263,214	9,660
9 th	1,290,928	1,059,663	231,265
10 th	432,724	441,962	(9,238)

Table 3
Louisiana District Public Defenders
Summarized Financial Data for the Year Ended June 30, 2013

Judicial District	Total Revenue	Total Expenditures	(Deficit) or Surplus
11 th & 42 nd	\$792,969	\$833,019	(\$40,050)
12 th	435,630	378,019	57,611
13 th	304,152	280,279	23,873
14 th	1,794,754	1,845,360	(50,606)
15 th	3,881,328	3,862,250	19,078
16 th	1,750,257	1,714,147	36,110
17 th	834,863	809,454	25,409
18 th	725,305	858,273	(132,968)
20 th	161,204	297,225	(136,021)
21 st	3,241,331	2,968,372	272,959
23 rd	1,182,788	1,213,697	(30,909)
24 th	3,203,127	3,418,823	(215,696)
25 th	277,126	246,145	30,981
26 th	1,868,227	1,792,675	75,552
27 th	1,113,399	1,080,192	33,207
28 th	333,488	221,699	111,789
29 th	1,188,778	1,015,688	173,090
30 th	650,142	557,646	92,496
31 st	495,755	599,301	(103,546)
32 nd	1,415,596	1,337,655	77,941
33 rd	228,307	255,033	(26,726)
34 th	417,046	366,532	50,514
35 th	214,141	197,207	16,934
36 th	356,735	389,958	(33,223)
37 th	197,498	186,935	10,563
38 th	88,993	95,014	(6,021)
39 th	71,047	130,648	(59,601)
40 th	631,488	735,400	(103,912)
Orleans	6,992,996	6,510,452	482,544
Total	44,890,313	43,937,488	952,825
Maximum	6,992,996	6,510,452	482,544
Average	997,298	984,922	12,376
Minimum	71,047	95,014	(215,696)

Detailed Financial Data

	Judicial Districts					
	1 st	2 nd	3 rd	4 th	5 th	6 th
Revenues:						
State Government						
Appropriations - general	-	-	\$226,666	\$717,206	-	\$44,514
Appropriations - special	-	-	-	87,654	-	-
Revenue sharing	-	-	-	-	-	-
Grants	\$1,560,324	\$100,880	-	-	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	1,560,324	100,880	\$226,666	804,860	-	44,514
Local Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - special	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Statutory fines, forfeitures, fees, court costs, and other	263,996	48,854	345,315	1,720,735	\$175,208	455,519
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	168,030	-	-	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	263,996	216,884	571,981	1,720,735	175,208	455,519
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	1,479,319	-	13,525	-	330,650	4,188
Investment Earnings	1,191	678	89	-	127	260
Miscellaneous	-	-	550	-	-	-
Total Revenues	3,304,830	318,442	586,145	2,525,595	505,985	504,481

	Judicial Districts					
	1 st	2 nd	3 rd	4 th	5 th	6 th
Expenditures:						
Personnel Services and Benefits						
Salaries	\$2,315,124	-	\$22,800	\$508,803	\$8,400	\$114,000
On-behalf payments - salaries	-	-	-	-	-	-
Retirement contributions	162,728	-	-	-	-	-
On-behalf payments - retirement	-	-	-	-	471	-
Insurance	255,469	-	-	-	-	9,587
On-behalf payments - insurance	-	-	-	-	-	-
Payroll taxes	26,468	-	1,844	42,577	-	11,188
Other	-	-	-	-	-	-
Total	2,759,789	-	24,644	551,380	8,871	134,775
Professional Development						
Dues, licenses, and registrations	4,906	-	-	510	-	1,689
Travel	20,800	-	-	7,935	4,040	3,284
Other	-	-	-	-	-	-
Total	25,706	-	-	8,445	4,040	4,973
Operating Costs						
Library and research	27,816	\$7,496	-	5,614	-	17,414
Contract services - attorney/legal	110,000	355,997	467,013	1,553,517	442,580	284,173
Contract services - other	133,025	72,110	46,338	90,875	38,183	7,154
Lease - office	224,291	-	8,227	-	-	7,200
Lease - autos and other	9,654	-	-	-	-	-
Travel - transportation	-	-	-	8,375	-	23,160
Travel - other	-	-	-	-	-	375
Insurance	20,696	12,000	706	6,397	-	8,297
Supplies	23,623	-	1,385	18,346	15,737	2,459
Repairs and maintenance	-	-	-	9,514	-	2,841
Utilities and telephone	15,174	-	-	10,937	-	8,756
Other	48,938	8,750	-	640	257	10,715
Total	613,217	456,353	523,669	1,704,215	496,757	372,544
Debt Service	-	-	-	-	-	-
Capital Outlay	1,404	-	-	520	-	-
Total Expenditures	3,400,116	456,353	548,313	2,264,560	509,668	512,292
Excess (Deficit) of Revenues over Expenditures	(95,286)	(137,911)	37,832	261,035	(3,683)	(7,811)

	Judicial Districts					
	7 th	8 th	9 th	10 th	11 th & 42 nd	12 th
Revenues:						
State Government						
Appropriations - general	-	\$174,944	-	\$263,386	\$161,678	-
Appropriations - special	-	4,474	-	-	-	\$220,224
Revenue sharing	-	-	-	-	-	-
Grants	\$163,452	-	\$394,014	-	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	163,452	179,418	394,014	263,386	161,678	220,224
Local Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - special	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Statutory fines, forfeitures, fees, court costs, and other	120,051	57,279	811,334	169,338	629,255	215,251
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	-	-	-	-	-
On-behalf payments	-	36,013	-	-	-	-
Other	-	-	-	-	550	-
Total	120,051	93,292	811,334	169,338	629,805	215,251
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	-	-	85,297	-	-	-
Investment Earnings	32	164	283	-	1,486	155
Miscellaneous	16,304	-	-	-	-	-
Total Revenues	299,839	272,874	1,290,928	432,724	792,969	435,630

	Judicial Districts					
	7 th	8 th	9 th	10 th	11 th & 42 nd	12 th
Expenditures:						
Personnel Services and Benefits						
Salaries	\$128,268	\$79,261	\$300,949	\$126,785	\$93,000	\$134,650
On-behalf payments - salaries	-	-	-	-	-	-
Retirement contributions	18,525	-	47,976	-	-	21,879
On-behalf payments - retirement	-	-	-	-	-	-
Insurance	-	-	-	-	-	9,686
On-behalf payments - insurance	-	-	-	-	-	-
Payroll taxes	2,622	-	4,731	9,699	7,115	2,116
Other	-	-	-	-	-	-
Total	149,415	79,261	353,656	136,484	100,115	168,331
Professional Development						
Dues, licenses, and registrations	-	300	3,888	1,110	1,723	-
Travel	-	-	-	1,307	1,627	-
Other	49	-	-	-	-	-
Total	49	300	3,888	2,417	3,350	-
Operating Costs						
Library and research	11,989	6,026	1,476	613	1,272	-
Contract services - attorney/legal	74,946	138,500	604,773	219,525	627,800	185,113
Contract services - other	27,725	3,982	20,458	55,700	50,404	-
Lease - office	2,337	-	16,640	8,100	-	7,150
Lease - autos and other	2,287	1,405	2,538	2,168	-	-
Travel - transportation	-	-	1,730	-	23,228	-
Travel - other	-	2,674	-	-	-	-
Insurance	4,343	4,137	21,732	7,686	5,650	-
Supplies	3,130	3,394	12,635	1,249	4,766	-
Repairs and maintenance	-	2,700	-	-	-	725
Utilities and telephone	6,720	10,575	14,136	1,554	12,195	8,746
Other	1,308	10,260	4,301	6,466	1,337	7,954
Total	134,785	183,653	700,419	303,061	726,652	209,688
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	1,700	-	2,902	-
Total Expenditures	284,249	263,214	1,059,663	441,962	833,019	378,019
Excess (Deficit) of Revenues over Expenditures	15,590	9,660	231,265	(9,238)	(40,050)	57,611

	Judicial Districts					
	13 th	14 th	15 th	16 th	17 th	18 th
Revenues:						
State Government						
Appropriations - general	-	-	-	\$373,138	-	-
Appropriations - special	-	-	-	-	-	-
Revenue sharing	-	-	-	-	-	-
Grants	\$212,588	\$769,167	\$1,559,905	-	\$307,614	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	212,588	769,167	1,559,905	373,138	307,614	-
Local Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - special	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Statutory fines, forfeitures, fees, court costs, and other	91,386	914,432	2,069,105	1,262,962	522,984	\$724,635
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	-	-	-	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	91,386	914,432	2,069,105	1,262,962	522,984	724,635
Federal Government						
Grants - direct	-	-	-	-	-	-
Grants - indirect (passed-through state)	-	-	-	-	-	-
Total	-	-	-	-	-	-
Other Grants and Contributions						
Non-profit organizations	-	-	10,000	-	-	-
Private organizations	-	-	-	-	-	-
Corporate	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	-	-	10,000	-	-	-
Charges for Services	-	101,497	239,944	104,543	-	-
Investment Earnings	178	600	2,374	161	2,427	670
Miscellaneous	-	9,058	-	9,453	1,838	-
Total Revenues	304,152	1,794,754	3,881,328	1,750,257	834,863	725,305

	Judicial Districts					
	13 th	14 th	15 th	16 th	17 th	18 th
Expenditures:						
Personnel Services and Benefits						
Salaries	\$16,612	\$1,171,158	\$1,241,960	\$895,042	\$397,685	\$231,453
On-behalf payments - salaries	-	-	-	-	-	-
Retirement contributions	-	19,726	13,964	22,033	39,682	-
On-behalf payments - retirement	-	-	-	-	-	-
Insurance	-	150,993	157,187	114,031	-	12,292
On-behalf payments - insurance	-	-	-	-	-	-
Payroll taxes	1,395	90,445	93,788	57,551	30,422	18,027
Other	-	1,631	2,657	-	-	-
Total	18,007	1,433,953	1,509,556	1,088,657	467,789	261,772
Professional Development						
Dues, licenses, and registrations	1,514	7,275	15,479	15,748	-	-
Travel	-	5,169	-	-	2,399	-
Other	12	-	-	-	-	-
Total	1,526	12,444	15,479	15,748	2,399	-
Operating Costs						
Library and research	-	29,030	9,079	210	15,280	24,956
Contract services - attorney/legal	211,458	219,751	1,763,621	403,566	263,241	526,246
Contract services - other	44,515	15,636	285,295	2,678	3,780	25,038
Lease - office	-	66,342	143,617	33,268	24,000	3,795
Lease - autos and other	-	-	11,886	7,774	-	-
Travel - transportation	-	5,592	-	25,668	-	4,760
Travel - other	-	-	6,740	-	-	-
Insurance	-	8,102	28,901	13,871	12,045	3,279
Supplies	-	32,549	50,760	13,454	9,045	3,335
Repairs and maintenance	-	8,488	322	17,503	1,552	940
Utilities and telephone	-	10,291	20,221	38,145	7,666	3,792
Other	4,773	3,182	5,034	47,631	2,657	360
Total	260,746	398,963	2,325,476	603,768	339,266	596,501
Debt Service	-	-	608	-	-	-
Capital Outlay	-	-	11,131	5,974	-	-
Total Expenditures	280,279	1,845,360	3,862,250	1,714,147	809,454	858,273
Excess (Deficit) of Revenues over Expenditures	23,873	(50,606)	19,078	36,110	25,409	(132,968)

	Judicial Districts			
	20 th	21 st	23 rd	24 th
Revenues:				
State Government				
Appropriations - general	-	-	-	-
Appropriations - special	-	-	-	\$607,662
Revenue sharing	-	-	-	-
Grants	-	\$1,302,626	\$41,806	-
On-behalf payments	-	-	-	-
Other	-	-	340,784	-
Total	-	1,302,626	382,590	607,662
Local Government				
Appropriations - general	-	25,000	-	-
Appropriations - special	-	-	-	-
Grants	-	-	-	27,500
Statutory fines, forfeitures, fees, court costs, and other	\$155,027	1,897,363	773,105	2,567,461
Taxes - millages, sales, special, and other	-	-	-	-
Criminal court fund	-	-	-	-
On-behalf payments	-	-	-	-
Other	-	-	-	-
Total	155,027	1,922,363	773,105	2,594,961
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	-	-	-	-
Investment Earnings	6,177	891	855	504
Miscellaneous	-	15,451	26,238	-
Total Revenues	161,204	3,241,331	1,182,788	3,203,127

	Judicial Districts			
	20 th	21 st	23 rd	24 th
Expenditures:				
Personnel Services and Benefits				
Salaries	\$140,283	\$1,773,383	\$239,028	\$202,915
On-behalf payments - salaries	-	-	-	-
Retirement contributions	-	277,388	-	27,763
On-behalf payments - retirement	-	-	-	-
Insurance	-	305,324	-	2,791
On-behalf payments - insurance	-	-	-	-
Payroll taxes	11,444	29,605	11,092	1,950
Other	-	-	-	45,636
Total	151,727	2,385,700	250,120	281,055
Professional Development				
Dues, licenses, and registrations	455	7,494	870	10,785
Travel	1,380	-	-	2,471
Other	169	-	-	681
Total	2,004	7,494	870	13,937
Operating Costs				
Library and research	969	-	2,928	16,190
Contract services - attorney/legal	111,400	315,350	744,097	2,778,139
Contract services - other	3,850	93,329	52,641	197,922
Lease - office	7,950	25,443	18,000	49,100
Lease - autos and other	-	5,445	-	5,304
Travel - transportation	-	24,458	-	-
Travel - other	-	-	-	2,471
Insurance	-	14,811	50,487	35,700
Supplies	5,183	20,989	32,948	10,319
Repairs and maintenance	-	3,694	683	8,595
Utilities and telephone	5,732	25,080	7,052	14,450
Other	4,131	23,976	53,871	3,199
Total	139,215	552,575	962,707	3,121,389
Debt Service	-	-	-	-
Capital Outlay	4,279	22,603	-	2,442
Total Expenditures	297,225	2,968,372	1,213,697	3,418,823
Excess (Deficit) of Revenues over Expenditures	(136,021)	272,959	(30,909)	(215,696)

	Judicial Districts					
	25 th	26 th	27 th	28 th	29 th	30 th
Revenues:						
State Government						
Appropriations - general	\$64,618	-	\$472,570	-	-	\$144,658
Appropriations - special	-	-	-	-	-	-
Revenue sharing	-	-	-	-	-	-
Grants	-	\$969,546	-	\$268,761	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	64,618	969,546	472,570	268,761	-	144,658
Local Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - special	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Statutory fines, forfeitures, fees, court costs, and other	210,601	835,094	635,665	64,727	\$1,185,109	452,733
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	-	-	-	-	900
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	210,601	835,094	635,665	64,727	1,185,109	453,633
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	-	63,349	-	-	-	25,343
Investment Earnings	-	238	4,631	-	2,041	-
Miscellaneous	1,907	-	533	-	1,628	26,508
Total Revenues	277,126	1,868,227	1,113,399	333,488	1,188,778	650,142

	Judicial Districts					
	25 th	26 th	27 th	28 th	29 th	30 th
Expenditures:						
Personnel Services and Benefits						
Salaries	\$132,167	\$960,704	\$81,559	\$79,233	-	\$65,957
On-behalf payments - salaries	-	-	-	-	-	-
Retirement contributions	16,811	12,713	-	-	-	-
On-behalf payments - retirement	-	-	-	-	-	-
Insurance	2,118	175,787	-	-	-	-
On-behalf payments - insurance	-	-	-	-	-	-
Payroll taxes	1,516	73,604	5,872	6,387	-	3,644
Other	-	-	-	-	-	-
Total	152,612	1,222,808	87,431	85,620	-	69,601
Professional Development						
Dues, licenses, and registrations	-	7,674	7,613	-	\$16,708	1,050
Travel	-	10,221	-	-	-	-
Other	-	2,426	-	-	-	989
Total	-	20,321	7,613	-	16,708	2,039
Operating Costs						
Library and research	-	20,677	8,498	-	-	24,237
Contract services - attorney/legal	33,836	423,446	910,676	95,062	689,818	411,760
Contract services - other	39,023	19,170	46,870	6,874	272,139	10,546
Lease - office	-	-	-	6,106	-	-
Lease - autos and other	-	5,740	-	810	-	5,439
Travel - transportation	-	-	-	3,450	-	-
Travel - other	651	-	-	-	-	6,926
Insurance	4,368	21,240	-	6,950	-	6,330
Supplies	-	12,635	8,644	1,516	34,830	8,054
Repairs and maintenance	-	9,894	-	-	-	-
Utilities and telephone	3,581	16,783	9,424	8,067	-	2,070
Other	12,074	19,961	1,036	432	-	10,644
Total	93,533	549,546	985,148	129,267	996,787	486,006
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	6,812	2,193	-
Total Expenditures	246,145	1,792,675	1,080,192	221,699	1,015,688	557,646
Excess (Deficit) of Revenues over Expenditures	30,981	75,552	33,207	111,789	173,090	92,496

	Judicial Districts					
	31 st	32 nd	33 rd	34 th	35 th	36 th
Revenues:						
State Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - special	-	-	-	-	-	-
Revenue sharing	-	-	-	-	-	-
Grants	-	\$497,151	\$71,113	\$227,376	-	\$56,493
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	-	497,151	71,113	227,376	-	56,493
Local Government						
Appropriations - general	-	529,477	-	-	-	-
Appropriations - special	-	-	-	-	\$103,296	-
Grants	-	-	-	-	-	-
Statutory fines, forfeitures, fees, court costs, and other	\$486,946	367,821	157,181	189,602	105,975	299,752
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	-	-	-	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	486,946	897,298	157,181	189,602	209,271	299,752
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	8,260	20,835	-	-	4,783	-
Investment Earnings	549	312	13	68	87	490
Miscellaneous	-	-	-	-	-	-
Total Revenues	495,755	1,415,596	228,307	417,046	214,141	356,735

	Judicial Districts					
	31 st	32 nd	33 rd	34 th	35 th	36 th
Expenditures:						
Personnel Services and Benefits						
Salaries	\$87,052	\$717,294	\$153,952	-	\$16,200	-
On-behalf payments - salaries	-	-	-	-	-	-
Retirement contributions	14,214	91,410	22,490	-	-	-
On-behalf payments - retirement	-	-	-	-	-	-
Insurance	9,117	57,879	-	-	-	-
On-behalf payments - insurance	-	-	-	-	-	-
Payroll taxes	6,660	20,022	3,196	-	1,240	-
Other	-	-	-	-	-	-
Total	117,043	886,605	179,638	-	17,440	-
Professional Development						
Dues, licenses, and registrations	900	2,558	3,002	-	308	\$435
Travel	1,542	4,495	656	-	-	1,097
Other	-	-	-	-	-	-
Total	2,442	7,053	3,658	-	308	1,532
Operating Costs						
Library and research	1,037	13,682	-	\$1,307	-	92,495
Contract services - attorney/legal	455,963	308,165	41,677	354,110	174,489	273,500
Contract services - other	10,843	5,750	16,616	8,000	1,323	17,100
Lease - office	-	56,606	12,000	-	-	-
Lease - autos and other	-	-	-	-	-	-
Travel - transportation	-	-	-	-	-	-
Travel - other	-	-	-	-	-	-
Insurance	1,989	20,223	630	-	2,039	-
Supplies	694	14,619	814	2,610	317	1,420
Repairs and maintenance	3,069	15,943	-	221	332	-
Utilities and telephone	3,583	5,521	-	-	904	-
Other	2,638	1,697	-	284	55	3,911
Total	479,816	442,206	71,737	366,532	179,459	388,426
Debt Service	-	-	-	-	-	-
Capital Outlay	-	1,791	-	-	-	-
Total Expenditures	599,301	1,337,655	255,033	366,532	197,207	389,958
Excess (Deficit) of Revenues over Expenditures	(103,546)	77,941	(26,726)	50,514	16,934	(33,223)

	Judicial Districts				
	37 th	38 th	39 th	40 th	Orleans
Revenues:					
State Government					
Appropriations - general	\$132,308	-	\$26,520	\$30,420	\$2,636,676
Appropriations - special	-	-	-	-	19,814
Revenue sharing	-	-	-	-	-
Grants	-	\$10,650	-	-	-
On-behalf payments	-	-	-	-	-
Other	-	-	-	-	119,813
Total	132,308	10,650	26,520	30,420	2,776,303
Local Government					
Appropriations - general	-	-	-	-	1,059,274
Appropriations - special	-	-	-	-	-
Grants	-	-	-	-	31,216
Statutory fines, forfeitures, fees, court costs, and other	65,190	77,003	42,745	560,355	2,990,828
Taxes - millages, sales, special, and other	-	-	-	-	-
Criminal court fund	-	-	-	-	-
On-behalf payments	-	-	-	-	-
Other	-	-	-	-	-
Total	65,190	77,003	42,745	560,355	4,081,318
Federal Government					
Grants - direct	-	-	-	-	-
Grants - indirect (passed-through state)	-	-	-	-	-
Total	-	-	-	-	-
Other Grants and Contributions					
Non-profit organizations	-	-	-	-	120,372
Private organizations	-	-	-	-	-
Corporate	-	-	-	-	-
Other	-	-	-	-	15,000
Total	-	-	-	-	135,372
Charges for Services	-	1,280	1,659	39,703	-
Investment Earnings	-	60	123	1,010	3
Miscellaneous	-	-	-	-	-
Total Revenues	197,498	88,993	71,047	631,488	6,992,996

	Judicial Districts				
	37 th	38 th	39 th	40 th	Orleans
Expenditures:					
Personnel Services and Benefits					
Salaries	\$100,973	\$40,000	\$35,400	\$277,085	\$4,005,256
On-behalf payments - salaries	-	-	-	-	-
Retirement contributions	-	6,500	-	-	-
On-behalf payments - retirement	-	-	-	-	-
Insurance	-	298	-	2,382	512,170
On-behalf payments - insurance	-	-	-	-	-
Payroll taxes	-	580	3,004	25,114	349,479
Other	-	-	-	-	390,025
Total	100,973	47,378	38,404	304,581	5,256,930
Professional Development					
Dues, licenses, and registrations	-	434	-	1,530	41,634
Travel	-	-	-	858	-
Other	-	-	-	-	-
Total	-	434	-	2,388	41,634
Operating Costs					
Library and research	-	-	-	3,991	28,152
Contract services - attorney/legal	62,250	8,101	85,803	331,082	472,698
Contract services - other	20,017	29,023	1,249	51,290	26,836
Lease - office	-	-	-	14,400	264,000
Lease - autos and other	-	3,366	-	2,215	1,220
Travel - transportation	-	2,247	566	1,693	25,545
Travel - other	3,600	-	3,005	-	21,407
Insurance	-	-	49	8,759	59,245
Supplies	-	1,547	-	1,750	50,270
Repairs and maintenance	-	-	-	1,317	4,410
Utilities and telephone	-	-	-	7,468	72,831
Other	95	2,918	1,572	4,466	146,257
Total	85,962	47,202	92,244	428,431	1,172,871
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	39,017
Total Expenditures	186,935	95,014	130,648	735,400	6,510,452
Excess (Deficit) of Revenues over Expenditures	10,563	(6,021)	(59,601)	(103,912)	482,544