

LOUISIANA DISTRICT PUBLIC DEFENDERS  
COMPLIANCE WITH REPORTING REQUIREMENTS



ADVISORY SERVICES  
ISSUED OCTOBER 9, 2019

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

October 9, 2019

**THE HONORABLE JOHN A. ALARIO, JR.,  
PRESIDENT OF THE SENATE  
THE HONORABLE TAYLOR F. BARRAS,  
SPEAKER OF THE HOUSE OF REPRESENTATIVES**

Dear Senator Alario and Representative Barras:

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 2018 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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## BACKGROUND INFORMATION

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### **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 12) for major revenues and expenditures of public defenders. Input was received from the 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.

The procedures we performed for this report did not constitute an examination or review in accordance with generally accepted governmental auditing or attestation standards. Consequently, we provide no opinion, attestation, or other form of assurance with respect to the information upon which our work was based. This report is a public document, and it has been distributed to appropriate public officials.

### **Issues with Financial Reporting for Certain Public Defenders**

During our review of public defender reports for 2018, we noted that several reports did not include a separate uniform schedule as required by the Louisiana Governmental Audit Guide. However, the reports for those public defenders that did not include the uniform schedule included sufficient detail in the Statement of Revenues, Expenditures, and Changes in Fund Balance to address the requirements of R.S. 24:515.1.C.

## Other Important Considerations

While Louisiana has 42 judicial districts, the Legislative Auditor's office will only receive 41 financial reports, as the operations of the 11<sup>th</sup> and 42<sup>nd</sup> districts are reported annually in a single financial report. The reason for this combined report was provided in the districts' 2018 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. The agreement expires June 30, 2018. The agreement was renewed to June 30, 2019.”*

## List of Agencies Contained in This Report

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

<b>Judicial District</b>	<b>Parish</b>
1st	Caddo
2nd	Bienville/Claiborne/Jackson
3rd	Lincoln/Union
4th	Morehouse/Ouachita
5th	Franklin/Richland/West Carroll
6th	East Carroll/Madison/Tensas
7th	Catahoula/Concordia
8th	Winn
9th	Rapides
10th	Natchitoches
11th	Sabine
12th	Avoyelles
13th	Evangeline
14th	Calcasieu
15th	Acadia/Lafayette/Vermilion
16th	Iberia/St. Martin/St. Mary
17th	Lafourche
18th	Iberville/Pointe Coupee/West Baton Rouge
19th	East Baton Rouge
20th	East Feliciana/West Feliciana
21st	Livingston/St. Helena/Tangipahoa
22nd	St. Tammany/Washington
23rd	Ascension/Assumption/St. James
24th	Jefferson
25th	Plaquemines
26th	Bossier/Webster
27th	St. Landry
28th	LaSalle
29th	St. Charles
30th	Vernon
31st	Jefferson Davis
32nd	Terrebonne
33rd	Allen
34th	St. Bernard
35th	Grant
36th	Beauregard
37th	Caldwell
38th	Cameron

<b>Table 1</b>	
<b>Louisiana District Public Defenders – Districts and</b>	
<b>Judicial District</b>	<b>Parish</b>
39th	Red River
40th	St. John the Baptist
Orleans	Orleans
42nd	DeSoto

**Source:** Information obtained from the Louisiana Supreme Court's website (<http://www.lasc.org>).

## FINDINGS AND RECOMMENDATIONS

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### **Compliance with Standardized Reporting Format**

We reviewed public defender financial reports for the year ended June 30, 2018, to determine each public defender's compliance with the standardized reporting format as required by R.S. 24:515.1. During our review, we noted that several reports did not include a separate uniform schedule as required by the Louisiana Governmental Audit Guide. However, the reports for those public defenders that did not include the uniform schedule included sufficient detail in the Statement of Revenues, Expenditures, and Changes in Fund Balance to address the requirements of R.S. 24:515.1.C.

We 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)**

Eighteen public defender reports included deficit spending for the year ended June 30, 2018.

Table 2 presents a listing of all public defender reports that included deficit spending for the year ended June 30, 2018.

<b>Table 2</b>		
<b>Louisiana District Public Defenders</b>		
<b>A Summary of Deficit Spending and Ending Fund Balance</b>		
<b>Judicial District</b>	<b>Expenditures over Revenues</b>	<b>Ending Fund Balance</b>
4th	(\$96,485)	\$640,488
5th	(\$83,906)	\$90,588
8th	(\$477)	\$43,600
11th and 42nd	(\$70,504)	\$411,351
15th	(\$160,779)	\$952,530
16th	(\$62,136)	\$153,888
18th	(\$51,317)	\$312,243
19th	(\$34,321)	\$842,939
22nd	(\$86,895)	\$693,494
24th	(\$160,718)	\$1,012,669
25th	(\$3,394)	\$135,757
27th	(\$45,041)	\$270,922
29th	(\$109,926)	\$465,427
31st	(\$14,772)	\$157,461
34th	(\$16,879)	\$62,088
35th	(\$24,616)	\$85,621
36th	(\$47,889)	\$66,869
Orleans	(\$258,472)	\$1,304,481
<b>Source:</b> Information obtained from public defender financial reports.		

## Statement from State Public Defender

According to the State Public Defender, “in 2019, the Louisiana Public Defender Board (Board) received less money than it requested during the budgeting/appropriations process. In the individual districts, most 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. After failed efforts to improve local funding through increasing the court costs per ticket, state funding is becoming a greater proportion of the overall district funding, falling from a 66% share in 2013 to a 57% share in 2018, and accounted for more than half of the funding of 13 of the 42 district public defender offices.”

The State Public Defender continued, “traffic filings have decreased by almost 45% since 2009. 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. It allowed state funding to be directed to those districts with the greatest financial need. By June 30, 2016, fourteen districts were in restriction of services. To respond to this crisis, the Board amended the manner in which it disbursed statutory funding. Historically, the districts received about 49% of the LPDB state appropriation. The Board increased the amount by the Board to 65%, which was later codified in Act 571 of the 2016 Regular Legislative Session (R.S.167(E)). This has helped some districts and the number of districts in the restriction of services has decreased from 14 to 9 and may reduce further in coming months. However, local funding has continued to decline; therefore, the increase to 65% is only a temporary fix for the districts. An increased legislative appropriation for FY 20 has also been extremely beneficial in making up lost local revenue. However, if local funding continues to drop, as it has every year since 2009, the increase in state funding will not be sufficient and we will find ourselves facing a funding crisis again. In FY19, the LPDB had to provide exigency funds to several different district offices so that they could remain open through the fiscal year. The increase in DAF has allowed LPDB to avoid fiscal crisis for now, but local funding remains unreliable and on a downward trajectory. If this continues, it will eventually lead to another fiscal crisis.

Nevertheless, the change in state funding to the district has created adverse effects on other aspects of public defense. Due to the reallocation of funds, capital defense funding initially declined by over 30%, which resulted in a wait list for capital defendants to receive representation. Due to the FY 20 increased legislative appropriation, the capital programs have seen a slight increase in funding but still below their pre-2016 levels. And, there is still a waiting list for capital defendants to receive representation. Further, programs provided by LPDB in support of the district offices have been decreased or eliminated. For instance, LPDB provided Sex Offender Assessment Program attorneys for the various district throughout the state. We discontinued that service and those duties have fallen to the districts. Funding for criminal appeals, a service provided to assist the districts, has also been decreased. Training of public defenders has been slashed, resulting in a decrease in the continuing legal education we can provide to our lawyers.”

### **Legislative Auditor's Recommendation**

The Board should 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 these plans closely and provide guidance to public defenders to ensure that deficit spending is eliminated.

## ANNUAL FINANCIAL INFORMATION

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The revenue and expenditure data provided in this section was presented for the year ended June 30, 2018. We did not perform an audit and we are not offering an opinion on the financial statements of the public defenders.

The following information was obtained from the financial reports received by the Legislative Auditor's office. These annual financial reports can be found at <http://www.lla.la.gov/>. The type of report received for each public defender (compilation, review, or audit) is identified in Table 4.

### Summarized Financial Data

#### Revenue Data

- For the year ending June 30, 2018, the revenues of the public defenders ranged from a high of \$8.03 million to a low of \$102,799.
- Combined revenues of the public defenders totaled \$54.8 million.

#### Expenditure Data

- For the year ending June 30, 2018, the expenditures of the public defenders ranged from a high of \$8.29 million to a low of \$87,109.
- Combined expenditures of the public defenders totaled \$54.1 million.

Table 3 presents summarized financial data from the 41 financial reports received by the Legislative Auditor's office for the year ended June 30, 2018.

<b>Table 3</b>			
<b>Louisiana District Public Defenders –</b>			
<b>Summarized Financial Data for the Year Ended June 30, 2018</b>			
<b>Judicial District</b>	<b>Total Revenue</b>	<b>Total Expenditures</b>	<b>(Deficit) or Surplus</b>
1st	\$3,003,845	\$2,980,739	\$23,106
2nd	458,090	419,103	38,987
3rd	764,711	587,247	177,464
4th	2,043,234	2,139,719	(96,485)
5th	419,679	503,585	(83,906)
6th	620,229	594,406	25,823
7th	397,260	361,184	36,076
8th	261,096	261,573	(477)
9th	1,133,550	1,102,286	31,264
10th	489,283	468,021	21,262
11th and 42nd	725,658	796,162	(70,504)
12th	378,576	345,207	33,369
13th	298,456	280,566	17,890
14th	2,932,545	2,264,744	667,801
15th	3,825,315	3,986,094	(160,779)
16th	1,843,524	1,905,660	(62,136)
17th	889,939	874,687	15,252
18th	728,312	779,629	(51,317)
19th	4,466,514	4,500,835	(34,321)
20th	427,662	348,154	79,508
21st	3,382,998	3,336,079	46,919
22nd	3,092,873	3,179,768	(86,895)
23rd	1,103,777	1,094,042	9,735
24th	3,241,976	3,402,694	(160,718)
25th	338,589	341,983	(3,394)
26th	1,698,946	1,551,539	147,407
27th	951,622	996,663	(45,041)
28th	270,312	187,790	82,522
29th	1,043,723	1,153,649	(109,926)
30th	708,430	614,873	93,557
31st	574,063	588,835	(14,772)
32nd	1,347,626	1,257,213	90,413
33rd	289,765	221,172	68,593
34th	491,466	508,345	(16,879)
35th	255,249	279,865	(24,616)
36th	341,748	389,637	(47,889)
37th	184,136	161,571	22,565
38th	102,799	87,109	15,690

<b>Table 3</b>			
<b>Louisiana District Public Defenders –</b>			
<b>Summarized Financial Data for the Year Ended June 30, 2017</b>			
<b>Judicial District</b>	<b>Total Revenue</b>	<b>Total Expenditures</b>	<b>(Deficit) or Surplus</b>
39th	\$210,564	\$146,303	\$64,261
40th	1,032,777	804,060	228,717
Orleans	8,032,866	8,291,338	(258,472)
<b>Total</b>	<b>\$54,803,783</b>	<b>\$54,094,129</b>	<b>\$709,654</b>
<b>Maximum</b>	<b>\$8,032,866</b>	<b>\$8,291,338</b>	<b>\$667,801</b>
<b>Average</b>	<b>\$1,336,678</b>	<b>\$1,319,369</b>	<b>\$17,309</b>
<b>Minimum</b>	<b>\$102,799</b>	<b>\$87,109</b>	<b>(\$258,472)</b>



**Table 4**

Report Type Judicial Districts	Audit 1st	Review 2nd	Audit 3rd	Audit 4th	Review 5th	Audit 6th
<b>Revenues:</b>						
<b>State Government</b>						
Appropriations - general			146,384	838,882		116,790
Appropriations - special						
Revenue sharing						
Grants	1,729,361	66,701			147,492	
On-behalf payments						
Other						
<b>Total</b>	<b>\$1,729,361</b>	<b>\$66,701</b>	<b>\$146,384</b>	<b>\$838,882</b>	<b>\$147,492</b>	<b>\$116,790</b>
<b>Local Government</b>						
Appropriations - general						
Appropriations - special						
Grants						
Statutory fines, forfeitures, fees, court costs, and other	420,880	43,344	617,506	1,204,352	272,171	498,458
Taxes - millages, sales, special, and other						
Criminal court fund		346,854				
On-behalf payments						
Other						
<b>Total</b>	<b>\$420,880</b>	<b>\$390,198</b>	<b>\$617,506</b>	<b>\$1,204,352</b>	<b>\$272,171</b>	<b>\$498,458</b>
<b>Federal Government</b>						
Grants - direct						
Grants - indirect (passed-through state)						
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Grants and Contributions</b>						
Non-profit organizations						
Private organizations						
Corporate						
Other						
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Charges for Services</b>	853,604					4,250
<b>Investment Earnings</b>		1,191	821		16	731
<b>Miscellaneous</b>						
<b>Total Revenues</b>	<b>\$3,003,845</b>	<b>\$458,090</b>	<b>\$764,711</b>	<b>\$2,043,234</b>	<b>\$419,679</b>	<b>\$620,229</b>

**Table 4**

Report Type Judicial Districts	Audit 1st	Review 2nd	Audit 3rd	Audit 4th	Review 5th	Audit 6th
<b>Expenditures:</b>						
<b>Personnel Services and Benefits</b>						
Salaries	1,392,491		25,044	597,799	81,216	125,400
On-behalf payments - salaries						
Retirement contributions	113,706					
On-behalf payments - retirement						
Insurance	251,817					18,286
On-behalf payments - insurance						
Payroll taxes			1,965	48,348	6,546	15,200
Other						
<b>Total</b>	<b>\$1,758,014</b>	<b>\$0</b>	<b>\$27,009</b>	<b>\$646,147</b>	<b>\$87,762</b>	<b>\$158,886</b>
<b>Professional Development</b>						
Dues, licenses, and registrations	1,115			2,175		4,411
Travel	5,243			2,485		
Other						
<b>Total</b>	<b>\$6,358</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,660</b>	<b>\$0</b>	<b>\$4,411</b>
<b>Operating Costs</b>						
Library and research	15,819	424		736		13,534
Contract services - attorney/legal	825,430	351,100	513,533	1,367,463	362,646	350,060
Contract services - other	25,295	34,636	29,906	45,483		10,015
Lease - office	243,737		5,850		7,750	7,200
Lease - autos and other	10,631					
Travel - transportation				16,992		15,230
Travel - other					238	2,451
Insurance	19,905		901	8,528	2,419	13,273
Supplies	14,002		261	20,352		2,114
Repairs and maintenance			3,898	12,688		3,229
Utilities and telephone	18,401		4,912	15,515	6,560	9,751
Other	43,147	32,943	977	1,155	36,210	4,252
<b>Total</b>	<b>\$1,216,367</b>	<b>\$419,103</b>	<b>\$560,238</b>	<b>\$1,488,912</b>	<b>\$415,823</b>	<b>\$431,109</b>
<b>Debt Service</b>						
<b>Capital outlay</b>						
<b>Total Expenditures</b>	<b>\$2,980,739</b>	<b>\$419,103</b>	<b>\$587,247</b>	<b>\$2,139,719</b>	<b>\$503,585</b>	<b>\$594,406</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>						
	<b>\$23,106</b>	<b>\$38,987</b>	<b>\$177,464</b>	<b>(\$96,485)</b>	<b>(\$83,906)</b>	<b>\$25,823</b>

<b>Table 4</b>						
Report Type	Review	Review	Audit	Review	Audit	Review
Judicial Districts	7th	8th	9th	10th	11th & 42nd	12th
<b>Revenues:</b>						
<b>State Government</b>						
Appropriations - general		174,866		218,530	390,779	
Appropriations - special		2,456	472,916			181,865
Revenue sharing						
Grants	274,943					
On-behalf payments						
Other						
<b>Total</b>	<b>\$274,943</b>	<b>\$177,322</b>	<b>\$472,916</b>	<b>\$218,530</b>	<b>\$390,779</b>	<b>\$181,865</b>
<b>Local Government</b>						
Appropriations - general						
Appropriations - special						
Grants						
Statutory fines, forfeitures, fees, court costs, and other	122,034	66,817	624,453	270,430	333,949	196,442
Taxes - millages, sales, special, and other						
Criminal court fund						
On-behalf payments						
Other		16,957				
<b>Total</b>	<b>\$122,034</b>	<b>\$83,774</b>	<b>\$624,453</b>	<b>\$270,430</b>	<b>\$333,949</b>	<b>\$196,442</b>
<b>Federal Government</b>						
Grants - direct						
Grants - indirect (passed-through state)						
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Grants and Contributions</b>						
Non-profit organizations						
Private organizations						
Corporate						
Other						
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Charges for Services</b>						
			36,181			
<b>Investment Earnings</b>						
	138			323	930	269
<b>Miscellaneous</b>						
	145					
<b>Total Revenues</b>	<b>\$397,260</b>	<b>\$261,096</b>	<b>\$1,133,550</b>	<b>\$489,283</b>	<b>\$725,658</b>	<b>\$378,576</b>

<b>Table 4</b>						
Report Type	Review	Review	Audit	Review	Audit	Review
Judicial Districts	7th	8th	9th	10th	11th & 42nd	12th
<b>Expenditures:</b>						
<b>Personnel Services and Benefits</b>						
Salaries	134,603	42,458	288,678	134,509	66,000	137,600
On-behalf payments - salaries						
Retirement contributions	15,385		33,942			16,512
On-behalf payments - retirement						
Insurance						2,723
On-behalf payments - insurance						
Payroll taxes	1,355		751	10,290	5,049	2,032
Other						
<b>Total</b>	<b>\$151,343</b>	<b>\$42,458</b>	<b>\$323,371</b>	<b>\$144,799</b>	<b>\$71,049</b>	<b>\$158,867</b>
<b>Professional Development</b>						
Dues, licenses, and registrations	750	250	4,990	4,306	1,389	
Travel			4,667		4,187	
Other						
<b>Total</b>	<b>\$750</b>	<b>\$250</b>	<b>\$9,657</b>	<b>\$4,306</b>	<b>\$5,576</b>	<b>\$0</b>
<b>Operating Costs</b>						
Library and research	3,428	2,688	2,627	457	746	
Contract services - attorney/legal	137,403	185,228	663,725	241,000	670,075	160,840
Contract services - other	39,880	3,972	32,793	45,003	21,598	
Lease - office			18,000	12,000		7,800
Lease - autos and other	12,239	9,270		861		
Travel - transportation					1,853	
Travel - other	25	1,629		730		
Insurance	5,520	4,155	14,934	7,413	6,394	
Supplies	1,507	1,905	27,104	1,013	9,047	
Repairs and maintenance		2,940				
Utilities and telephone	6,730	6,354	9,838	4,916	6,046	6,348
Other	2,359	724	237	5,523	3,778	11,352
<b>Total</b>	<b>\$209,091</b>	<b>\$218,865</b>	<b>\$769,258</b>	<b>\$318,916</b>	<b>\$719,537</b>	<b>\$186,340</b>
<b>Debt Service</b>						
<b>Capital outlay</b>						
<b>Total Expenditures</b>	<b>\$361,184</b>	<b>\$261,573</b>	<b>\$1,102,286</b>	<b>\$468,021</b>	<b>\$796,162</b>	<b>\$345,207</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>						
	<b>\$36,076</b>	<b>(\$477)</b>	<b>\$31,264</b>	<b>\$21,262</b>	<b>(\$70,504)</b>	<b>\$33,369</b>

<b>Table 4</b>						
Report Type	Review	Audit	Audit	Audit	Audit	Audit
Judicial Districts	13th	14th	15th	16th	17th	18th
<b>Revenues:</b>						
<b>State Government</b>						
Appropriations - general						147,008
Appropriations - special						
Revenue sharing						
Grants	206,257	1,635,379	1,432,131	981,832	389,162	
On-behalf payments						
Other						
<b>Total</b>	<b>\$206,257</b>	<b>\$1,635,379</b>	<b>\$1,432,131</b>	<b>\$981,832</b>	<b>\$389,162</b>	<b>\$147,008</b>
<b>Local Government</b>						
Appropriations - general						
Appropriations - special						
Grants				39,417		
Statutory fines, forfeitures, fees, court costs, and other	92,037	1,061,767	2,150,276	736,805	487,639	576,913
Taxes - millages, sales, special, and other						
Criminal court fund						
On-behalf payments						
Other						
<b>Total</b>	<b>\$92,037</b>	<b>\$1,061,767</b>	<b>\$2,150,276</b>	<b>\$776,222</b>	<b>\$487,639</b>	<b>\$576,913</b>
<b>Federal Government</b>						
Grants - direct						
Grants - indirect (passed-through state)						
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Grants and Contributions</b>						
Non-profit organizations						
Private organizations			11,250			
Corporate						
Other						
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Charges for Services</b>						
		230,140	212,875	79,554		
<b>Investment Earnings</b>						
	162	2,932	18,783	471	1,068	4,391
<b>Miscellaneous</b>						
		2,327		5,445	12,070	
<b>Total Revenues</b>	<b>\$298,456</b>	<b>\$2,932,545</b>	<b>\$3,825,315</b>	<b>\$1,843,524</b>	<b>\$889,939</b>	<b>\$728,312</b>

<b>Table 4</b>						
Report Type	Review	Audit	Audit	Audit	Audit	Audit
Judicial Districts	13th	14th	15th	16th	17th	18th
<b>Expenditures:</b>						
<b>Personnel Services and Benefits</b>						
Salaries	18,540	1,287,660	1,776,557	1,181,796	413,639	251,853
On-behalf payments - salaries						
Retirement contributions		27,897	24,506	20,222	32,343	
On-behalf payments - retirement						
Insurance		145,209	166,005	150,102		2,289
On-behalf payments - insurance						
Payroll taxes	1,425	103,699	133,711	93,697	23,601	19,588
Other		1,565	13,135			
<b>Total</b>	<b>\$19,965</b>	<b>\$1,566,030</b>	<b>\$2,113,914</b>	<b>\$1,445,817</b>	<b>\$469,583</b>	<b>\$273,730</b>
<b>Professional Development</b>						
Dues, licenses, and registrations	762	13,149	34,721	4,050	150	
Travel		6,055			2,461	
Other						
<b>Total</b>	<b>\$762</b>	<b>\$19,204</b>	<b>\$34,721</b>	<b>\$4,050</b>	<b>\$2,611</b>	<b>\$0</b>
<b>Operating Costs</b>						
Library and research		23,988	17,714	12,276	4,859	21,673
Contract services - attorney/legal	207,207	543,533	1,365,900	265,918	317,535	429,809
Contract services - other	31,994	22,136	128,839	60,125	11,815	31,811
Lease - office			158,490	40,607	27,300	3,960
Lease - autos and other			15,532	7,974		
Travel - transportation		7,662		6,924		4,200
Travel - other			13,862			
Insurance		22,659	17,269	2,635	7,467	1,409
Supplies		28,430	57,240	22,867	22,215	3,211
Repairs and maintenance		13,996	4,271	6,854	482	1,084
Utilities and telephone		1,721	25,703	29,613	10,820	3,833
Other	20,638	10,671	5,998			214
<b>Total</b>	<b>\$259,839</b>	<b>\$674,796</b>	<b>\$1,810,818</b>	<b>\$455,793</b>	<b>\$402,493</b>	<b>\$501,204</b>
<b>Debt Service</b>						
			5,854			
<b>Capital outlay</b>						
		4,714	20,787			4,695
<b>Total Expenditures</b>	<b>\$280,566</b>	<b>\$2,264,744</b>	<b>\$3,986,094</b>	<b>\$1,905,660</b>	<b>\$874,687</b>	<b>\$779,629</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>						
	<b>\$17,890</b>	<b>\$667,801</b>	<b>(\$160,779)</b>	<b>(\$62,136)</b>	<b>\$15,252</b>	<b>(\$51,317)</b>

**Table 4**

Report Type Judicial Districts	Audit 19th	Review 20th	Audit 21st	Audit 22nd	Audit 23rd	Audit 24th
<b>Revenues:</b>						
<b>State Government</b>						
Appropriations - general	2,396,787				407,261	
Appropriations - special					16,212	593,025
Revenue sharing						
Grants			1,642,698	1,512,974	10,505	
On-behalf payments						
Other						
<b>Total</b>	<b>\$2,396,787</b>	<b>\$0</b>	<b>\$1,642,698</b>	<b>\$1,512,974</b>	<b>\$433,978</b>	<b>\$593,025</b>
<b>Local Government</b>						
Appropriations - general			25,000			
Appropriations - special						
Grants				125,000		40,000
Statutory fines, forfeitures, fees, court costs, and other	1,838,461	427,469	1,706,918	1,212,784	643,739	2,567,963
Taxes - millages, sales, special, and other						
Criminal court fund						
On-behalf payments						
Other				171,658		21,270
<b>Total</b>	<b>\$1,838,461</b>	<b>\$427,469</b>	<b>\$1,731,918</b>	<b>\$1,509,442</b>	<b>\$643,739</b>	<b>\$2,629,233</b>
<b>Federal Government</b>						
Grants - direct						
Grants - indirect (passed-through state)						
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Grants and Contributions</b>						
Non-profit organizations						
Private organizations	35,000					
Corporate						
Other						
<b>Total</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Charges for Services</b>						
	172,613			68,909	25,361	
<b>Investment Earnings</b>						
	19,596	193	8,382	1,261	454	19,718
<b>Miscellaneous</b>						
	4,057			287	245	
<b>Total Revenues</b>	<b>\$4,466,514</b>	<b>\$427,662</b>	<b>\$3,382,998</b>	<b>\$3,092,873</b>	<b>\$1,103,777</b>	<b>\$3,241,976</b>

**Table 4**

Report Type Judicial Districts	Audit 19th	Review 20th	Audit 21st	Audit 22nd	Audit 23rd	Audit 24th
<b>Expenditures:</b>						
<b>Personnel Services and Benefits</b>						
Salaries	2,857,535	162,875	1,860,587	2,265,966	878,853	228,071
On-behalf payments - salaries						
Retirement contributions	173,848		220,428			15,487
On-behalf payments - retirement						
Insurance	291,216		394,948	237,939		290
On-behalf payments - insurance						
Payroll taxes	37,405	12,898	26,405	173,253	16,591	2,877
Other	661				30,750	1,353
<b>Total</b>	<b>\$3,360,665</b>	<b>\$175,773</b>	<b>\$2,502,368</b>	<b>\$2,677,158</b>	<b>\$926,194</b>	<b>\$248,078</b>
<b>Professional Development</b>						
Dues, licenses, and registrations	65,528	1,267	10,068	18,390	780	13,168
Travel		4,882		10,308	13,629	4,090
Other						
<b>Total</b>	<b>\$65,528</b>	<b>\$6,149</b>	<b>\$10,068</b>	<b>\$28,698</b>	<b>\$14,409</b>	<b>\$17,258</b>
<b>Operating Costs</b>						
Library and research	36,392	4,890		14,323		2,355
Contract services - attorney/legal	642,428	110,920	524,458	309,804	17,084	2,804,056
Contract services - other	83,669		80,591	20,556	41,831	180,423
Lease - office	138,614	9,600	29,652	20,289	18,000	53,100
Lease - autos and other	20,591		8,200			5,261
Travel - transportation			14,006			
Travel - other	9,928					
Insurance	29,661	10,550	24,802	30,136	44,399	36,674
Supplies	73,428		33,124	12,807	22,384	16,026
Repairs and maintenance	249		5,495	75	2,197	8,846
Utilities and telephone	29,664	5,416	17,324	41,306	6,147	29,085
Other	9,235	23,272	82,191	24,616	1,397	1,532
<b>Total</b>	<b>\$1,073,859</b>	<b>\$164,648</b>	<b>\$819,843</b>	<b>\$473,912</b>	<b>\$153,439</b>	<b>\$3,137,358</b>
<b>Debt Service</b>						
<b>Capital outlay</b>						
	783	1,584	3,800			
<b>Total Expenditures</b>	<b>\$4,500,835</b>	<b>\$348,154</b>	<b>\$3,336,079</b>	<b>\$3,179,768</b>	<b>\$1,094,042</b>	<b>\$3,402,694</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>						
	<b>(\$34,321)</b>	<b>\$79,508</b>	<b>\$46,919</b>	<b>(\$86,895)</b>	<b>\$9,735</b>	<b>(\$160,718)</b>

<b>Table 4</b>						
Report Type	Review	Audit	Audit	Review	Audit	Audit
Judicial Districts	25th	26th	27th	28th	29th	30th
<b>Revenues:</b>						
<b>State Government</b>						
Appropriations - general	188,802		380,689			
Appropriations - special					129,012	
Revenue sharing						
Grants		927,117		213,553		186,393
On-behalf payments						
Other						
<b>Total</b>	<b>\$188,802</b>	<b>\$927,117</b>	<b>\$380,689</b>	<b>\$213,553</b>	<b>\$129,012</b>	<b>\$186,393</b>
<b>Local Government</b>						
Appropriations - general						
Appropriations - special						
Grants						
Statutory fines, forfeitures, fees, court costs, and other	147,619	703,285	566,434	56,759	904,982	465,660
Taxes - millages, sales, special, and other						
Criminal court fund						
On-behalf payments						
Other						
<b>Total</b>	<b>\$147,619</b>	<b>\$703,285</b>	<b>\$566,434</b>	<b>\$56,759</b>	<b>\$904,982</b>	<b>\$465,660</b>
<b>Federal Government</b>						
Grants - direct						
Grants - indirect (passed-through state)						
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Grants and Contributions</b>						
Non-profit organizations						
Private organizations						
Corporate						
Other						
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Charges for Services</b>						
		60,418				56,091
<b>Investment Earnings</b>						
		8,126	4,499		7,529	
<b>Miscellaneous</b>						
	2,168				2,200	286
<b>Total Revenues</b>	<b>\$338,589</b>	<b>\$1,698,946</b>	<b>\$951,622</b>	<b>\$270,312</b>	<b>\$1,043,723</b>	<b>\$708,430</b>

<b>Table 4</b>						
Report Type	Review	Audit	Audit	Review	Audit	Audit
Judicial Districts	25th	26th	27th	28th	29th	30th
<b>Expenditures:</b>						
<b>Personnel Services and Benefits</b>						
Salaries	165,558	781,237	112,173	72,665		102,217
On-behalf payments - salaries						
Retirement contributions	19,798	7,110				
On-behalf payments - retirement						
Insurance	2,276	140,443				
On-behalf payments - insurance						
Payroll taxes	2,322	59,759	9,727	6,141		8,608
Other					201,996	
<b>Total</b>	<b>\$189,954</b>	<b>\$988,549</b>	<b>\$121,900</b>	<b>\$78,806</b>	<b>\$201,996</b>	<b>\$110,825</b>
<b>Professional Development</b>						
Dues, licenses, and registrations		6,595			7,048	2,788
Travel						
Other		220				
<b>Total</b>	<b>\$0</b>	<b>\$6,815</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,048</b>	<b>\$2,788</b>
<b>Operating Costs</b>						
Library and research		8,610	9,410	944		9,022
Contract services - attorney/legal	120,630	453,955	836,877	79,604	750,000	425,883
Contract services - other	23,630	23,553	1,350	7,446	154,031	18,019
Lease - office		4,517		4,950		
Lease - autos and other						5,175
Travel - transportation						
Travel - other	204					5,169
Insurance		18,461		6,017		14,241
Supplies		8,063	4,125	978	40,574	10,517
Repairs and maintenance		8,814				2,841
Utilities and telephone	2,295	26,152	12,409	8,850		10,383
Other	5,270	4,050	10,592	195		10
<b>Total</b>	<b>\$152,029</b>	<b>\$556,175</b>	<b>\$874,763</b>	<b>\$108,984</b>	<b>\$944,605</b>	<b>\$501,260</b>
<b>Debt Service</b>						
<b>Capital outlay</b>						
<b>Total Expenditures</b>	<b>\$341,983</b>	<b>\$1,551,539</b>	<b>\$996,663</b>	<b>\$187,790</b>	<b>\$1,153,649</b>	<b>\$614,873</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>						
	<b>(\$3,394)</b>	<b>\$147,407</b>	<b>(\$45,041)</b>	<b>\$82,522</b>	<b>(\$109,926)</b>	<b>\$93,557</b>

<b>Table 4</b>						
Report Type	Audit	Audit	Review	Review	Review	Audit
Judicial Districts	31st	32nd	33rd	34th	35th	36th
<b>Revenues:</b>						
<b>State Government</b>						
Appropriations - general						
Appropriations - special					133,857	
Revenue sharing						
Grants	296,655	501,581	103,190	311,516		73,790
On-behalf payments						
Other						
<b>Total</b>	<b>\$296,655</b>	<b>\$501,581</b>	<b>\$103,190</b>	<b>\$311,516</b>	<b>\$133,857</b>	<b>\$73,790</b>
<b>Local Government</b>						
Appropriations - general						
Appropriations - special						
Grants						
Statutory fines, forfeitures, fees, court costs, and other	265,622	834,986	179,031	179,767	103,389	267,887
Taxes - millages, sales, special, and other						
Criminal court fund						
On-behalf payments	944					
Other						
<b>Total</b>	<b>\$266,566</b>	<b>\$834,986</b>	<b>\$179,031</b>	<b>\$179,767</b>	<b>\$103,389</b>	<b>\$267,887</b>
<b>Federal Government</b>						
Grants - direct						
Grants - indirect (passed-through state)						
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Grants and Contributions</b>						
Non-profit organizations						
Private organizations						
Corporate						
Other						
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Charges for Services</b>						
	9,204	9,928	7,465		17,763	
<b>Investment Earnings</b>						
	1,407	1,131	79	92	240	71
<b>Miscellaneous</b>						
	231			91		
<b>Total Revenues</b>	<b>\$574,063</b>	<b>\$1,347,626</b>	<b>\$289,765</b>	<b>\$491,466</b>	<b>\$255,249</b>	<b>\$341,748</b>

<b>Table 4</b>						
Report Type	Audit	Audit	Review	Review	Review	Audit
Judicial Districts	31st	32nd	33rd	34th	35th	36th
<b>Expenditures:</b>						
<b>Personnel Services and Benefits</b>						
Salaries	48,161	715,754	171,987	94,000	81,582	
On-behalf payments - salaries						
Retirement contributions	5,770	71,783	10,800	22,076		
On-behalf payments - retirement	944					
Insurance	15,535	42,571				
On-behalf payments - insurance						
Payroll taxes	3,684	21,365	7,534	7,191	6,507	
Other						
<b>Total</b>	<b>\$74,094</b>	<b>\$851,473</b>	<b>\$190,321</b>	<b>\$123,267</b>	<b>\$88,089</b>	<b>\$0</b>
<b>Professional Development</b>						
Dues, licenses, and registrations	4,396	3,395			696	3,226
Travel	3,897	2,573				2,250
Other						
<b>Total</b>	<b>\$8,293</b>	<b>\$5,968</b>	<b>\$0</b>	<b>\$0</b>	<b>\$696</b>	<b>\$5,476</b>
<b>Operating Costs</b>						
Library and research		17,706		859		52,327
Contract services - attorney/legal	479,778	221,383	9,461	355,801	179,552	300,829
Contract services - other	15,398	17,496	18,186	17,500	2,947	24,000
Lease - office		63,599		2,222		
Lease - autos and other						
Travel - transportation						
Travel - other						
Insurance	1,268	26,291			3,537	
Supplies	1,042	19,526	773	2,624	827	1,778
Repairs and maintenance	3,043	11,937			593	
Utilities and telephone	3,050	5,097	2,405		1,181	2,932
Other	2,869	4,215	26	5,260	2,443	
<b>Total</b>	<b>\$506,448</b>	<b>\$387,250</b>	<b>\$30,851</b>	<b>\$384,266</b>	<b>\$191,080</b>	<b>\$381,866</b>
<b>Debt Service</b>						
<b>Capital outlay</b>						
		12,522		812		2,295
<b>Total Expenditures</b>	<b>\$588,835</b>	<b>\$1,257,213</b>	<b>\$221,172</b>	<b>\$508,345</b>	<b>\$279,865</b>	<b>\$389,637</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>(\$14,772)</b>	<b>\$90,413</b>	<b>\$68,593</b>	<b>(\$16,879)</b>	<b>(\$24,616)</b>	<b>(\$47,889)</b>

<b>Table 4</b>					
Report Type	Compilation	Compilation	Review	Audit	Audit
Judicial Districts	37th	38th	39th	40th	Orleans
<b>Revenues:</b>					
<b>State Government</b>					
Appropriations - general	132,184		171,677	193,743	2,894,441
Appropriations - special					11,053
Revenue sharing					
Grants					
On-behalf payments					
Other					
<b>Total</b>	<b>\$132,184</b>	<b>\$0</b>	<b>\$171,677</b>	<b>\$193,743</b>	<b>\$2,905,494</b>
<b>Local Government</b>					
Appropriations - general					1,513,623
Appropriations - special					
Grants					155,030
Statutory fines, forfeitures, fees, court costs, and other	51,952	97,605	36,915	742,283	2,689,729
Taxes - millages, sales, special, and other				24,500	
Criminal court fund					
On-behalf payments					
Other				44,063	
<b>Total</b>	<b>\$51,952</b>	<b>\$97,605</b>	<b>\$36,915</b>	<b>\$810,846</b>	<b>\$4,358,382</b>
<b>Federal Government</b>					
Grants - direct					
Grants - indirect (passed-through state)					
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Grants and Contributions</b>					
Non-profit organizations					689,950
Private organizations					
Corporate					
Other					42,629
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$732,579</b>
<b>Charges for Services</b>					
		5,140	1,740	27,573	36,407
<b>Investment Earnings</b>					
		54	232	615	4
<b>Miscellaneous</b>					
<b>Total Revenues</b>	<b>\$184,136</b>	<b>\$102,799</b>	<b>\$210,564</b>	<b>\$1,032,777</b>	<b>\$8,032,866</b>

<b>Table 4</b>					
Report Type	Compilation	Compilation	Review	Audit	Audit
Judicial Districts	37th	38th	39th	40th	Orleans
<b>Expenditures:</b>					
<b>Personnel Services and Benefits</b>					
Salaries	15,321	46,001	30,900	363,781	4,828,242
On-behalf payments - salaries					
Retirement contributions		5,520			
On-behalf payments - retirement					
Insurance		1,153		9,059	627,965
On-behalf payments - insurance					
Payroll taxes		667	3,084	28,405	397,025
Other					392,005
<b>Total</b>	<b>\$15,321</b>	<b>\$53,341</b>	<b>\$33,984</b>	<b>\$401,245</b>	<b>\$6,245,237</b>
<b>Professional Development</b>					
Dues, licenses, and registrations	524			9,391	53,301
Travel				1,362	
Other					
<b>Total</b>	<b>\$524</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,753</b>	<b>\$53,301</b>
<b>Operating Costs</b>					
Library and research				1,539	36,314
Contract services - attorney/legal	134,291	14,593	103,850	310,496	1,164,922
Contract services - other	11,421	12,800	4,742	14,487	125,758
Lease - office				21,720	294,000
Lease - autos and other				3,928	10,747
Travel - transportation		3,302		4,403	22,934
Travel - other					
Insurance			2,286	6,526	58,865
Supplies		858		4,451	48,519
Repairs and maintenance				6,461	13,360
Utilities and telephone		640	1,441	9,556	50,578
Other	14	1,575		6,437	166,803
<b>Total</b>	<b>\$145,726</b>	<b>\$33,768</b>	<b>\$112,319</b>	<b>\$390,004</b>	<b>\$1,992,800</b>
<b>Debt Service</b>					
<b>Capital outlay</b>					
				2,058	
<b>Total Expenditures</b>	<b>\$161,571</b>	<b>\$87,109</b>	<b>\$146,303</b>	<b>\$804,060</b>	<b>\$8,291,338</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>					
	<b>\$22,565</b>	<b>\$15,690</b>	<b>\$64,261</b>	<b>\$228,717</b>	<b>(\$258,472)</b>