

EVALUATION OF REVENUES AND EXPENDITURES
LOUISIANA DISTRICT ATTORNEY OFFICES



PERFORMANCE AUDIT SERVICES
ISSUED JULY 28, 2016

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AT 225-339-3800.**

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

July 28, 2016

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:

The purpose of this report is to evaluate the revenues and expenditures of district attorney offices using their calendar year 2014 financial reports in order to better understand their funding sources and expenditures. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the management and staff of the Louisiana District Attorneys Association and the 42 district attorneys for their assistance during this audit.

Sincerely,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/aa

DA OFFICES 2016

Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE

Evaluation of Revenues and Expenditures Louisiana District Attorney Offices

July 2016



Audit Control # 40140069

Introduction

Complete and uniform reporting of revenues and expenditures for all entities in Louisiana's criminal justice system is necessary for legislators and other stakeholders to evaluate and make decisions regarding the system's funding. Without uniformity in financial reporting, the legislature cannot easily determine and compare the actual costs and sources of revenue of individual criminal justice entities, such as public defenders, district attorneys, and district courts. Uniform reporting of financial information is also important for the different commissions the legislature has created to study criminal justice funding, such as the Criminal Justice Funding Commission (HCR 134 of 2015 Regular Session) and the Capital Punishment Fiscal Impact Commission (SCR 54 of 2014 Regular Session).

State law¹ requires that licensed certified public accountants (CPAs) audit or review the financial statements of district attorney offices annually. State law also requires that these audits or reviews be conducted in accordance with generally accepted governmental auditing standards and the *Louisiana Governmental Audit Guide*.² The results of these audits or reviews are included in a broader financial report, which also includes other information, such as management's discussion and analysis, financial statements, and required supplemental information. CPAs submit these reports to the Louisiana Legislative Auditor (LLA) as required by state law.

The state Constitution establishes the position of district attorney within each of Louisiana's **42 judicial districts**. District attorneys or their designees are in charge of every criminal prosecution by the state, are the representative of the state before a grand jury, and are the legal advisor to a grand jury.

The purpose of this report is to evaluate the completeness and uniformity of reported revenues and expenditures of district attorney offices within the 42 judicial districts. To conduct this evaluation, we compiled information from each office's calendar year 2014³ audited financial reports that were submitted to LLA into a template containing uniform categories.⁴

¹ R.S. 24:513 and R.S. 24:514.

² *The Louisiana Governmental Audit Guide*, produced jointly by the Legislative Auditor and the Society of Certified Public Accountants, provides guidance to CPAs and governmental audit organizations performing engagements under the provisions of R.S. 24:513 and has the effect of law.

³ We used 2014 financial statements because as of May 1, 2016, LLA had not received any financial reports from district attorney offices for calendar year 2015.

⁴ The template is based on the standardized reporting template developed for public defenders by LLA in accordance with R.S. 24:515.1.C.

We found that district attorney offices either partially reported local funding they received or did not report any local funding in their financial reports. While neither governmental accounting standards nor state law requires them to report on all local funding they receive, the Louisiana Government Budget Act requires all sources of revenues for the district attorney⁵ offices to be included in their budgets.⁶ We also found that some district attorney offices did not report all state funding as required by governmental accounting standards and the *Louisiana Governmental Audit Guide*. Including all sources of revenues received by district attorney offices in their financial reports would allow legislators to receive complete financial information for each district attorney office. In addition, the lack of uniformity in how district attorney offices report financial information makes it difficult to accurately identify and compare their revenues and expenditures. These issues are summarized in more detail on the following pages.

Appendix A contains the Louisiana District Attorneys Association's response to this report. Appendix B contains our scope and methodology. Appendix C provides the location of Louisiana's Judicial Districts. Appendix D summarizes revenues, expenditures, and fund balances each district attorney office reported in their financial reports, and Appendix E provides detailed financial data that we compiled for each district attorney office for calendar year 2014 using a standard template.

⁵ R.S. 39:1302(1)(k) specifically includes district attorneys into the definition of the political subdivision for the purposes of the Louisiana Local Government Budget Act.

⁶ This act does not apply to funds received by district attorney offices for worthless check collections and payments for child support enforcement activities, unless proposed expenditures exceed \$50,000.

Objective: Evaluate the revenues and expenditures for district attorney offices for calendar year 2014.

District attorney offices reported a total of approximately \$142.5 million in revenue and \$147 million in expenditures in their financial reports for calendar year 2014. District attorney offices also reported a combined fund balance of approximately \$53 million, ranging from a negative fund balance of approximately \$1 million in the Orleans Judicial District Attorney's Office (JDA) to an approximately \$5 million fund balance in the 24th JDA (Jefferson Parish). However, we identified issues with completeness and uniformity of financial information reported, as detailed below.

Because neither governmental accounting standards nor state law require district attorney offices to report all local funding, it is difficult to know how much total revenue each office receives.

In calendar year 2014, district attorney offices statewide reported receiving \$51.5 million (36%) in local funds. As shown in Exhibit 1, local revenue was their largest source of revenue. Local governments provide funding to district attorney offices in different ways. Expenditures of district attorney offices, such as salaries and travel, may be directly paid for by a local government and/or the local government may provide in-kind expenditures, such as office space, maintenance, and utilities. Local governments may also provide direct funding to district attorney offices, which is then used for general operating expenditures.

Exhibit 1		
Sources of Revenue* Reported in 2014 Financial Reports for 42 District Attorney Offices Year Ended December 31, 2014		
Revenue Category	Amount Reported	Percentage
Local Funding	\$51,523,980	36.2%
Charges for Services	43,237,587	30.3%
State Funding	22,984,694	16.1%
Federal Funding	21,975,839	15.4%
Grants and Contributions	1,386,614	1.0%
Other	1,361,850	1.0%
Total	\$142,470,564	
*Does not include state and local funding sources not reported in district attorney offices' financial reports. Source: Prepared by legislative auditor's staff using financial information of district attorney offices for the year ended December 31, 2014.		

R.S. 16:14 requires that most local governing authorities contribute to district attorney salaries. R.S. 16:6 also requires that parish governments (except Orleans⁷) pay certain expenses incurred by district attorney offices, such as expense allowances and salaries for stenographers, clerks, and secretaries; salaries or charges for special officers, investigators, and other employees; and an expense allowance for stationery forms, telephone, transportation, postage,

⁷ R.S. 16:71 requires that the city of New Orleans provide a sum of not less than \$124,000 annually for the payment of the salaries of the assistant attorneys, clerks, stenographers, special officers, and the expenses of the district attorney's office.

hotel, and other expenses. In addition, most judicial districts have special provisions in state law related to the minimum amount that local government must contribute to salaries of district attorneys and assistant district attorneys in addition to what the state is required to contribute. For example, R.S. 16:82 requires that Caddo Parish contribute between \$7,000 and \$11,750 annually for each assistant district attorney, and R.S. 16:122 requires that Ouachita and Morehouse parishes contribute between \$4,750 and \$6,000 annually for each assistant district attorney.

Governmental accounting standards do not require that local funding be reported in financial statements other than funding for salaries and benefits. Therefore, it is difficult to identify how much and what kind of local funding district attorney offices received. Governmental Accounting Standards Board (GASB)⁸ 24 requires an employer government (e.g., district attorney offices) to recognize revenue and expenditures for on-behalf payments for salaries and benefits made by the paying entity (e.g., parish governments). However, governmental accounting standards do not require that district attorney offices include other expenditures paid by parish governments, including in-kind contributions.⁹

On-behalf payments for salaries and benefits are direct payments made by one entity to employees of a legally-separate entity, which include pension plan contributions, employee health and life insurance premiums, and salary supplements or stipends.

In-kind contributions represent property, services, or rights provided by one entity to another entity without charge.

Although we found that most offices (31 out of 42) reported some local government funding (local appropriations, Criminal Court Funds, on-behalf payments for local salaries and benefits), the remaining 11 district attorney offices disclosed in the notes to their financial statements that they did not include any expenditures paid by local government funds.

Because district attorney offices rely on local funding sources and many have special provisions in state law regarding how much local governments should be contributing, it is important for their financial reports to include this information. Louisiana's Local Government Budget Act already requires district attorney offices to include all sources of revenue in their annual budgets. Including all sources of revenue in their financial reports would provide a more complete and accurate record of each office's revenues and expenditures and would help ensure that legislators have complete information when evaluating the sufficiency of funding among the different offices and within the criminal justice system as a whole. To ensure that district attorney offices include all local funding, the Legislative Auditor will include this requirement in its next update of the *Louisiana Governmental Audit Guide* in early Fall 2016 and will develop a uniform supplemental schedule to address this requirement.

Recommendation 1: District attorney offices should include on-behalf salaries and benefits paid for by local governments in their financial statements as required by GASB 24 and *Louisiana Governmental Audit Guide*.

⁸ GASB is responsible for developing standards of state and local governmental accounting and financial reporting that will (a) result in useful information for users of financial reports and (b) guide and educate the public, including issuers, auditors, and users of those financial reports.

⁹ An example of an in-kind contribution would be office space provided by a parish government to house district attorney offices at no charge.

Summary of Management's Response: The Louisiana District Attorneys Association (LDAA) agrees with the recommendation; however, it believes that the recommendation should be clearly communicated to the firms performing these audits as well as the District Attorney offices. See Appendix A for LDAA's full response.

District attorney offices did not report all state funds as required by governmental accounting standards.

Twenty-one (50%) of the 42 district attorney offices did not report \$12.3 million in state salaries and benefits for district attorneys and assistant district attorneys in their financial reports as required by GASB 24. In addition to the salaries and benefits paid by local governments, R.S. 16:10-11 requires that each of the 42 district attorneys receive an annual state salary of \$50,000 and each of the 579 assistant district attorneys receive \$45,000. The Division of Administration (DOA) pays these salaries directly to each district attorney and assistant district attorney using state general funds. In addition to salaries, DOA determines and pays payroll taxes and retirement contributions associated with these salaries using state general funds.¹⁰

GASB 24 requires an employer government to recognize on-behalf payments for salaries and benefits from the entity making these payments. This standard requires that district attorney offices include in their financial statements any on-behalf payments made by the state for district attorney and assistant district attorney salaries, retirement contributions, and payroll taxes. The *Louisiana Governmental Audit Guide* advises CPAs to refer to GASB 24 relating to on-behalf payments. In addition, the Legislative Auditor identified problems with CPAs not reporting on-behalf payments in 2006 and sent a letter to all CPAs reminding them of this requirement. However, we found that 21 (50%) out of 42 district attorney offices did not include this information, which totaled \$12.3 million, in their financial reports. A total of 16 district attorney offices disclosed in their financial reports that they did not include certain expenditures paid directly by the state. According to some district attorney offices, they did not include this information in their financial reports because the state pays the salaries directly to the personal accounts of the district attorney and assistant district attorneys instead of to the office's account.

Only seven district attorney offices fully reported state on-behalf payments, including salaries, retirement contributions, and payroll taxes for district attorneys and assistant district attorneys, and 14 reported partial information. For example:

- Five district attorney offices did not include retirement contributions and/or payroll taxes totaling \$481,575 paid by the state. Three district attorneys partially reported state on-behalf payments, resulting in these offices not reporting \$611,675.

¹⁰ State on-behalf payments for most district attorneys include retirement contribution and payroll taxes totals \$54,913. State on-behalf payments for most assistant district attorneys include retirement contribution and payroll taxes totals \$49,421.

- Two district attorney offices reported amounts that did not match the information in the state's financial system, resulting in over reporting of \$101,818; however, the two offices told us that they reported the information that DOA provided them.
- Two district attorney offices estimated their state on-behalf payments rather than obtaining the information from DOA, resulting in these offices not reporting \$1,032.
- Two district attorney offices reported amounts totaling \$38,767 that did not match the information in the state's financial system and did not respond to our request for clarification.

Exhibit 2 summarizes state salaries and benefits provided to each district attorney office during calendar year 2014 and whether this information was fully or partially reported in their financial reports.

Exhibit 2 Louisiana District Attorneys State Salaries and Benefits Received by District Attorney Offices Calendar Year 2014				
Judicial District Attorney	State Paid Salaries, Benefits, Payroll Taxes <i>Actual</i>	State Paid Salaries, Benefits, Payroll Taxes <i>Reported</i>	Difference	Comments
1st JDA	\$1,389,286	\$1,265,000	\$124,286	Did not include retirement contributions and payroll taxes
2nd JDA	534,075		534,075	Did not report
3rd JDA	450,282	450,283	(1)	Reported
4th JDA	1,339,864		1,339,864	Did not report
5th JDA	350,715		350,715	Did not report
6th JDA	397,483		397,483	Did not report
7th JDA	297,889		297,889	Did not report
8th JDA	241,711		241,711	Did not report
9th JDA	775,897	775,338	559	DOA provided this amount
10th JDA	328,191		328,191	Did not report
11th JDA	226,825		226,825	Did not report
12th JDA	400,861		400,861	Did not report
13th JDA	302,019	298,031	3,988	Did not report payroll taxes
14th JDA	1,180,480		1,180,480	Did not report
15th JDA	1,028,168	980,794	47,374	Estimated: payroll taxes were estimated but not the retirement contributions
16th JDA	1,072,557	1,078,855	(6,298)	Partially reported: a journal entry was not made to correct the difference because it was less than auditor's materiality level.

Exhibit 2 Louisiana District Attorneys State Salaries and Benefits Received by District Attorney Offices Calendar Year 2014				
Judicial District Attorney	State Paid Salaries, Benefits, Payroll Taxes <i>Actual</i>	State Paid Salaries, Benefits, Payroll Taxes <i>Reported</i>	Difference	Comments
17th JDA	\$671,110	\$671,110	\$0	Reported
18th JDA	549,125	549,125	0	Reported
19th JDA	2,436,754	2,436,754	0	Reported
20th JDA	275,122	308,588	(33,466)	No response provided
21st JDA	944,495		944,495	Did not report
22nd JDA	1,529,978		1,529,978	Did not report
23rd JDA	993,338	993,338	0	Reported
24th JDA	\$2,510,858	\$2,613,235	(\$102,377)	DOA provided this amount
25th JDA	302,019		302,019	Did not report
26th JDA	638,344		638,344	No response provided
27th JDA	594,777	79,835	514,942	Partially reported: reported on-behalf payments as those salaries and benefits that were reimbursed by federal or state funds in excess of the amounts paid directly by district attorney office and/or the parish government
28th JDA	203,176		203,176	Did not report
29th JDA	499,891	499,891	0	Reported
30th JDA	350,062		350,062	Did not report
31st JDA	252,598	249,263	3,335	Did not report payroll taxes
32nd JDA	973,965		973,965	Did not report
33rd JDA	252,598	298,939	(46,341)	Estimated amounts
34th JDA	441,376	403,462	37,914	Did not report retirement contributions and payroll taxes
35th JDA	252,598		252,598	Did not report
36th JDA	252,598		252,598	Did not report
37th JDA	153,755		153,755	Did not report
38th JDA	153,755	50,725	103,030	Partially reported: the following amounts were not reported: <ul style="list-style-type: none"> • district attorney's retirement contributions; • salary, retirement contributions, and payroll taxes of assistant district attorneys.
39th JDA	153,755	153,755	0	Reported
40th JDA	484,312		484,312	Did not report

Exhibit 2 Louisiana District Attorneys State Salaries and Benefits Received by District Attorney Offices Calendar Year 2014				
Judicial District Attorney	State Paid Salaries, Benefits, Payroll Taxes <i>Actual</i>	State Paid Salaries, Benefits, Payroll Taxes <i>Reported</i>	Difference	Comments
Orleans JDA	\$4,062,783	\$3,750,730	\$312,053	Did not report retirement contributions and payroll taxes
42nd JDA	231,200	236,500	(5,300)	No response provided
Total	\$30,480,645	\$18,143,551	\$12,337,094	

Source: Prepared by legislative auditor's staff using district attorney offices' financial information from ISIS Business Objects and financial reports for 2014 calendar year.

Four (9.5%) out of 42 district attorney offices also did not report a total of \$177,500 in victim assistance grants in their financial statements as required by GASB 33.

R.S. 16:17 requires that each judicial district have at least one full-time victim assistance coordinator¹¹ with an annual salary not to exceed \$30,000. The state pays these funds directly to the district attorney offices to be used for victim assistance coordinator salaries. GASB 33 requires recipients to recognize revenues when all applicable eligibility requirements are met and the resources are available. That means district attorney offices should recognize revenues and expenditures in their financial statements when they have received state grant payments and employed a victim assistance coordinator.

Reporting all state salaries, state on-behalf payments, and state grants would allow legislators and stakeholders to better assess each office's finances. If district attorney offices do not report complete and accurate information, it is difficult for legislators to assess whether funding for district attorneys and other entities within the criminal justice system is equitable or adequate.

Recommendation 2: District attorney offices should include in their financial statements on-behalf payments for state salaries, retirement benefits, and payroll taxes in their financial statements as required by GASB 24 and the *Louisiana Governmental Audit Guide*.

Recommendation 3: District attorney offices should include victim assistance grants in their financial statements as required by GASB 33.

Summary of Management's Response: LDAA agrees with these recommendations; however, it believes that these recommendations should be clearly communicated to the firms performing these audits as well as the District Attorney offices. See Appendix A for LDAA's full response.

¹¹ The number required depends on the population.

The lack of uniformity in how district attorney offices report financial information makes it difficult to accurately identify and compare their revenues and expenditures.

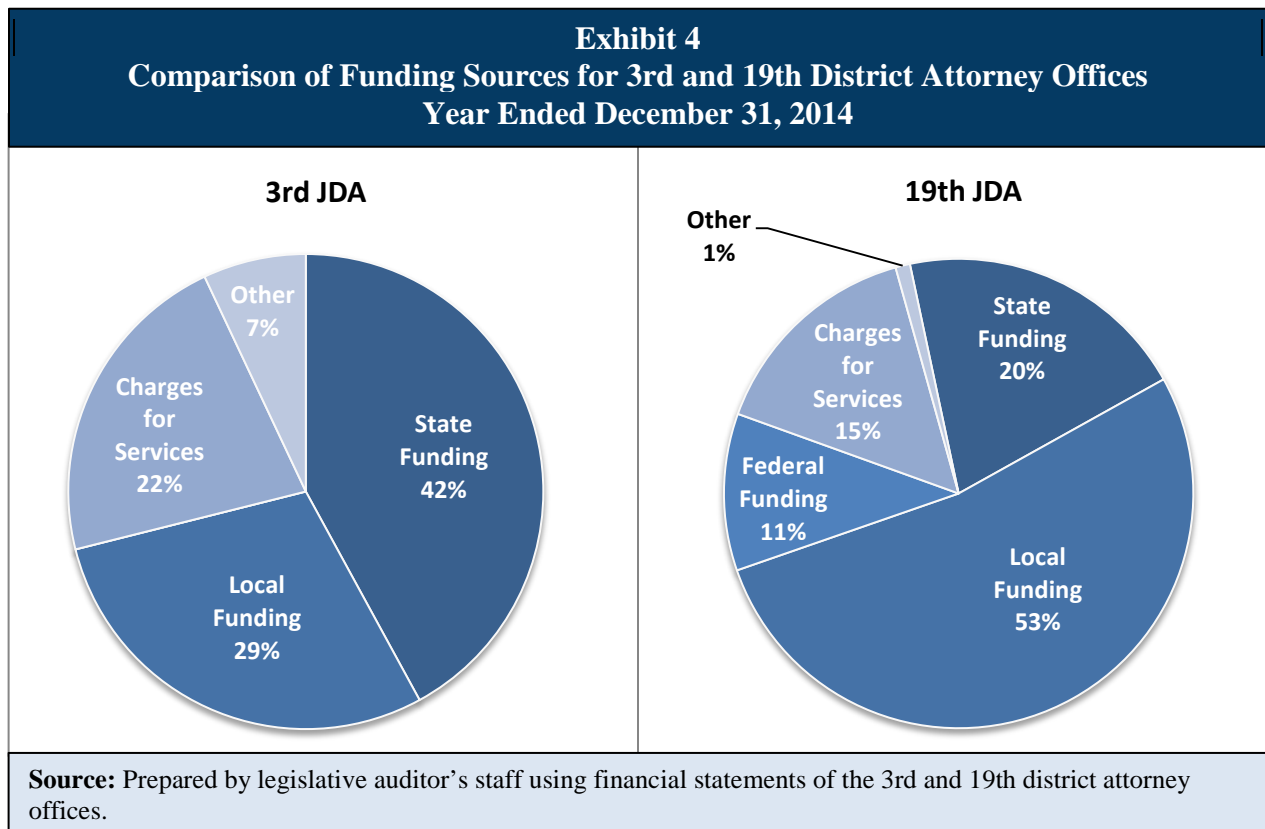
Governmental accounting standards allow district attorney offices discretion in reporting categories of revenues and expenditures. In addition, state law does not require that district attorney offices collectively use standardized and uniform terminology when reporting each source of revenue and each category of expenditure in their financial statements.¹² As a result, it was difficult to accurately identify and compare financial information among the different district attorney offices. For example, some offices separated revenues into more detailed state, local, and federal revenue categories, while other offices grouped all sources of revenue together broadly as “intergovernmental.” Exhibit 3 provides an example of two district attorney offices where one reported its revenue in detail, while the other reported more broadly.

Exhibit 3			
Example of Reporting Differences for Revenues for 12th and 30th District Attorney Offices			
Year Ended December 31, 2014			
District Attorney Office for 12th JD		District Attorney Office for 30th JD	
Categories	Total	Categories	Total
Revenues:		Revenues:	
Local -		Local -	
Commissions on fines and forfeitures	\$184,978	Fines and Fees	\$319,896
Pre-trial intervention	644,399	Court and Costs	110,868
Fees for the collection of worthless checks	99,405	Intergovernmental	389,017
On-behalf payments - Avoyelles Parish Police Jury	254,340	Interest	1,539
Criminal Court appropriations	88,157	Total	\$821,320
Indian gaming revenue	3,579		
Intergovernmental agreement	6,600		
Rental Income	28,002		
Miscellaneous	24,070		
State - Victim Assistance	30,000		
Federal -			
Louisiana Commission on Law Enforcement	54,743		
Louisiana Department of Health and Human Resources	295,021		
Total	\$1,713,294		
Source: Prepared by legislative auditor’s staff using the Statement of Revenues, Expenditures, and Changes in Fund Balances of the 12th and 30th district attorney offices for the year ended December 31, 2014.			

¹² Governmental accounting standards require that financial reports include management’s discussion and analysis, government-wide financial statements, fund financial statements, notes to the financial statements, and required supplemental information. An example of the fund financial statement is a Statement of Revenues, Expenditures, and Changes in Fund Balances.

Requiring that district attorney offices use uniform categories would allow legislators to evaluate the effects of proposed funding changes for district attorney offices. District attorneys depend on revenue from a variety of sources including state, federal, and local funds and self-generated funds from court costs, pre-trial diversion programs, and bond and asset forfeitures. However, the degree to which district attorney offices depend on these different sources of revenue varies significantly. For example, the district attorney's office in the 19th JDA gets 53% of its total revenue from local government compared to 29% in the 3rd JDA. On the other hand, state revenue comprises 42% of revenues for the district attorney's office in the 3rd JDA while it comprises only 20% of revenues in the 19th JDA. Exhibit 4 summarizes the amount and percent of different sources of revenue for the district attorney offices in the 3rd and 19th JDAs.

Uniform reporting would help the legislature and other stakeholders more easily determine the impact of legislation or other changes that affect district attorney funding, such as the elimination or reduction of different sources of revenue. This would help the legislature better identify the sources of funding for each district attorney office and allow it to compare revenues and expenditures among the district attorney offices and other criminal justice system entities. To ensure that district attorney offices report uniformly, the Legislative Auditor will develop a uniform supplemental schedule in its update of the *Louisiana Governmental Audit Guide* in early Fall 2016.



APPENDIX A: MANAGEMENT'S RESPONSE



LOUISIANA DISTRICT ATTORNEYS ASSOCIATION

EXECUTIVE DIRECTOR
E. PETE ADAMS

July 20, 2016

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
P.O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

The following comments comprise the LDAA response to the Legislative Auditor's Evaluation of the Revenues and Expenditures of District Attorney Offices.

- Introduction: The Report states that District Attorney Offices either partially reported local funding that they received or did not report any local funding in their financial reports. LDAA Comments - The District Attorneys' financial reports are compiled by and at the direction of their auditors. The inclusion or exclusion of certain categories of information in financial reports is based on the advice and direction of these auditors. We do not dispute the recommendations of the Legislative Auditor; however, we believe that these directives should be clearly communicated to the firms performing these audits as well as the District Attorney offices.
- Local Government Funding: The Report states that District Attorney offices should include on-behalf salaries and benefits paid by local governments in their financial statements. LDAA Comments - The District Attorneys financial reports are compiled by and at the direction of their auditors. The inclusion or exclusion of certain categories of information in financial reports is based on the advice and direction of these auditors. We do not dispute this recommendation of the Legislative Auditor, however, we believe that these directives should be clearly communicated to the firms performing these audits as well as the District Attorney offices.
- State Government Funding: The Report states that District Attorney offices should include on-behalf salaries and benefits paid by state government in their financial statements. LDAA Comments - The District Attorneys' financial reports are compiled by and at the direction of their auditors. The inclusion or exclusion of certain categories of information in financial reports is based on the advice and direction of these auditors. We do not dispute this recommendation of the Legislative Auditor; however, we believe that these directives should be clearly communicated to the firms performing these audits as well as the District Attorney offices.
- Uniform Reporting: The Report states that District Attorney offices should use uniform categories to report financial data. LDAA Comments - The District Attorneys' financial reports are compiled by and at the direction of their auditors. The inclusion or exclusion of certain categories of information in financial reports is based on the advice and direction of these

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Page 2
Mr. Daryl Purpera
July 20, 2016

auditors. We do not dispute this recommendation of the Legislative Auditor; however, we believe that these directives should be clearly communicated to the firms performing these audits as well as the District Attorney offices.

Sincerely,



E. Pete Adams
Executive Director

EPA:dkw

APPENDIX B: SCOPE AND METHODOLOGY

We produced this report under the provision of Title 24 of the Louisiana Revised Statutes of 1950, as amended. Our evaluation focused on the calendar year 2014 financial reports of the 42 Louisiana district attorney offices. To perform our evaluation, we:

- Reviewed applicable governmental accounting standards.
- Developed a standardized financial reporting template and used the calendar year 2014 financial reports submitted by the 42 district attorney offices to compile sources of revenue and expenditures of district attorneys.
- Created a standardized financial reporting template and input all revenues and expenditures from the financial reports of the 42 district attorney offices' into the standardized reporting template.
- Emailed the completed standardized forms to the 42 district attorney offices for the purpose of verifying the accuracy of the information and clarifying any questions concerning the calendar year 2014 financial reports. Thirty-nine out of 42 (93%) district attorney offices provided us with their input. **The following district attorney offices elected not to provide a response:**
 - 20th Judicial District Attorney Office
 - 26th Judicial District Attorney Office
 - 42nd Judicial District Attorney Office
- Compiled the calendar year 2014 financial information for the district attorney offices from ISIS Business Objects to identify all state payments.
- Researched the Louisiana Constitution of 1974, Louisiana Revised Statutes, Executive Budget Supporting Documents, and State Appropriations to understand the funding sources of district attorney offices.

APPENDIX C: LOCATION OF LOUISIANA JUDICIAL DISTRICTS

The Louisiana Constitution divides the state into judicial districts, each composed of at least one parish, and authorizes the legislature to establish, divide, or merge judicial districts with approval in a referendum in each district and parish affected. There are currently 42 judicial districts in Louisiana, as shown below. The state Constitution also establishes the position of district attorney, to be elected for a term of six years, within each judicial district and sets forth their duties. Within each of their judicial districts, district attorneys or their designees are in charge of every criminal prosecution by the state, are the representative of the state before the grand jury, and are the legal advisor to the grand jury.

Louisiana Judicial Districts and Parishes	
Judicial District	Parishes
1st JD	Caddo Parish
2nd JD	Bienville Parish/Claiborne Parish/Jackson Parish
3rd JD	Lincoln Parish/Union Parish
4th JD	Morehouse Parish/Ouachita Parish
5th JD	Franklin Parish/Richland Parish/West Carroll Parish
6th JD	East Carroll Parish/Madison Parish/Tensas Parish
7th JD	Catahoula Parish/Concordia Parish
8th JD	Winn Parish
9th JD	Rapides Parish
10th JD	Natchitoches Parish
11th JD	Sabine Parish
12th JD	Avoyelles Parish
13th JD	Evangeline Parish
14th JD	Calcasieu Parish
15th JD	Acadia Parish/Lafayette Parish/Vermilion Parish
16th JD	Iberia Parish/St. Martin Parish/St. Mary Parish
17th JD	Lafourche Parish
18th JD	Iberville Parish/Pointe Coupee Parish/West Baton Rouge Parish
19th JD	East Baton Rouge Parish
20th JD	East Feliciana Parish/West Feliciana Parish
21st JD	Livingston Parish/St. Helena Parish/Tangipahoa Parish
22nd JD	St. Tammany Parish/Washington Parish
23rd JD	Ascension Parish/Assumption Parish/St. James Parish
24th JD	Jefferson Parish
25th JD	Plaquemines Parish
26th JD	Bossier Parish/Webster Parish

Judicial District	Parishes
27th JD	St. Landry Parish
28th JD	LaSalle Parish
29th JD	St. Charles Parish
30th JD	Vernon Parish
31st JD	Jefferson Davis Parish
32nd JD	Terrebonne Parish
33rd JD	Allen Parish
34th JD	St. Bernard Parish
35th JD	Grant Parish
36th JD	Beauregard Parish
37th JD	Caldwell Parish
38th JD	Cameron Parish
39th JD	Red River Parish
40th JD	St. John the Baptist Parish
Orleans JD	Orleans Parish
42nd JD	DeSoto Parish
Source: Prepared legislative auditor's staff using information obtained from the Louisiana Supreme Court's website (http://www.lasc.org).	

APPENDIX D: REVENUES, EXPENDITURES, AND ENDING FUND BALANCES, BY DISTRICT ATTORNEY OFFICE FOR CALENDAR YEAR 2014

Louisiana District Attorneys Summarized Financial Data for the Year Ended December 31, 2014

Judicial District Attorney	Total Revenues*	Total Expenditures	(Deficit) or Surplus	Ending Fund Balance
1st JDA	\$8,009,512	\$8,241,369	(\$231,857)	\$2,828,130
2nd JDA	1,807,767	1,557,205	250,562	475,527
3rd JDA	2,174,830	2,101,992	72,838	164,071
4th JDA	4,273,318	4,438,479	(165,161)	4,671,894
5th JDA	757,079	638,945	118,134	834,900
6th JDA	980,018	1,104,658	(124,640)	203,968
7th JDA	776,726	709,275	67,451	142,889
8th JDA	783,820	708,938	74,882	196,710
9th JDA	4,353,892	4,418,110	(64,218)	760,918
10th JDA	1,788,055	1,882,198	(94,143)	1,039,059
11th JDA	855,778	1,026,922	(171,144)	1,388,960
12th JDA	1,713,294	1,613,788	99,506	242,331
13th JDA	972,132	963,781	8,351	831,929
14th JDA	3,545,064	3,237,339	307,725	5,021,118
15th JDA	6,656,150	6,971,041	(314,891)	1,716,018
16th JDA	9,356,355	10,793,552	(1,437,197)	5,151,511
17th JDA	3,988,655	4,065,190	(76,535)	2,100,598
18th JDA	3,738,868	3,649,574	89,294	819,949
19th JDA	12,602,339	13,345,507	(743,168)	1,364,401
20th JDA**	1,206,896	1,278,637	(71,741)	348,862
21st JDA	3,500,803	3,567,327	(66,524)	(90,105)
22nd JDA	3,740,482	3,287,121	453,361	1,062,907
23rd JDA	3,949,580	4,139,752	(190,172)	1,682,673
24th JDA	21,408,754	22,939,596	(1,530,842)	5,158,652
25th JDA	338,284	359,010	(20,726)	1,903,323
26th JDA**	2,354,059	2,354,488	(429)	(146,197)
27th JDA	3,162,938	3,512,869	(349,931)	174,791
28th JDA	223,709	235,882	(12,173)	36,489

Judicial District Attorney	Total Revenues*	Total Expenditures	(Deficit) or Surplus	Ending Fund Balance
29th JDA	\$2,806,662	\$2,501,177	\$305,485	\$1,849,639
30th JDA	821,320	734,643	86,677	975,539
31st JDA	1,588,289	1,705,885	(117,596)	966,049
32nd JDA	4,234,005	4,607,263	(373,258)	2,053,442
33rd JDA	1,986,984	1,861,079	125,905	629,758
34th JDA	1,174,033	1,146,159	27,874	2,696,123
35th JDA	466,723	489,984	(23,261)	342,773
36th JDA	940,880	970,406	(29,526)	354,086
37th JDA	404,720	419,351	(14,631)	104,617
38th JDA	232,507	222,434	10,073	84,327
39th JDA	690,372	690,448	(76)	178,918
40th JDA	2,367,951	2,149,269	218,682	2,678,144
Orleans JDA	14,058,250	14,770,463	(712,213)	(1,112,649)
42nd JDA**	1,678,711	1,564,796	113,915	1,143,117
Total	\$142,470,564	\$146,975,902	(\$4,505,338)	\$53,030,159
Maximum	\$21,408,754	\$22,939,596	\$453,361	\$5,158,652
Average	\$3,392,156	\$3,499,426	(\$107,270)	\$1,262,623
Minimum	\$223,709	\$222,434	(\$1,530,842)	(\$1,112,649)
<p>*Does not include the \$12.5 million in state funding that was not reported in financial reports of district attorney offices and may not include all local funding received by district attorney offices.</p> <p>**These district attorney offices elected not to provide a response to verify accuracy of the information and to clarify any questions concerning their 2014 financial reports.</p> <p>Source: Prepared by legislative auditor's staff using financial information of district attorney offices for the year ended December 31, 2014.</p>				

APPENDIX E: DETAILED FINANCIAL DATA FOR THE 42 DISTRICT ATTORNEY OFFICES FOR THE YEAR ENDED DECEMBER 31, 2014

Categories	1st JDA	2nd JDA	3rd JDA	4th JDA	5th JDA	6th JDA
Revenues:						
State Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - specific	-	-	-	-	-	-
Revenue sharing	-	-	-	-	-	-
Grants	-	-	\$439,585	-	-	-
Victim Assistance Coordinators	\$90,000	\$30,000	30,000	\$60,000	-	\$30,000
On-behalf payments	1,265,000	-	450,283	-	-	-
Other	-	-	-	56,424	-	-
Total State Government	\$1,355,000	\$30,000	\$919,868	\$116,424	-	\$30,000
Local Government						
Appropriations - general	\$4,393,127	-	\$421,667	\$87,380	-	-
Appropriations - specific	-	-	-	-	-	-
Grants	-	\$344,348	-	-	-	-
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	157,637	212,003	-	-	-
On-behalf payments	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Local Government	\$4,393,127	\$501,985	\$633,670	\$87,380	-	-
Federal Government						
Grants - direct	-	-	-	-	-	-
Grants - indirect (passed-through state)	\$859,970	\$414,638	-	\$885,574	\$201,094	\$266,381
Total Federal Government	\$859,970	\$414,638	-	\$885,574	\$201,094	\$266,381
Other Grants and Contributions						
Non-profit organizations	-	-	\$141,146	-	-	-
Private organizations	-	-	-	-	-	-
Corporate	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Other Grants and Contributions	-	-	\$141,146	-	-	-
Charges for Services						
Statutory fines, forfeitures, fees, court costs, and other	\$1,131,910	-	\$251,571	\$3,103,906	\$555,032	\$648,545
Diversion Program	-	-	206,846	-	-	-
Other	-	\$853,262	17,516	-	-	-
Total Charges for Services	\$1,131,910	\$853,262	\$475,933	\$3,103,906	\$555,032	\$648,545
Investment earnings	\$2,276	\$7,882	\$24	\$24,648	\$933	\$156
Miscellaneous	\$267,229	-	\$4,189	\$55,386	\$20	\$34,936
Total Revenues	\$8,009,512	\$1,807,767	\$2,174,830	\$4,273,318	\$757,079	\$980,018

Categories	1st JDA	2nd JDA	3rd JDA	4th JDA	5th JDA	6th JDA
Expenditures:						
Personnel Services and benefits						
Salaries and benefits	\$5,749,218	\$776,364	\$1,228,010	\$2,842,429	\$518,039	\$875,683
On-behalf payments - salaries and benefits	1,265,000	-	444,338	-	-	-
Payroll taxes	-	-	35,700	-	-	-
LACE	-	188,540	-	-	-	-
Other	-	-	5,477	-	-	-
Total Personnel Services and Benefits	\$7,014,218	\$964,904	\$1,713,525	\$2,842,429	\$518,039	\$875,683
Professional Development						
Dues, licenses, and registrations	-	-	\$23,919	-	-	-
Travel and seminars	-	-	2,952	-	-	-
Other	-	-	-	-	-	-
Total Professional Development	-	-	\$26,871	-	-	-
Operating Costs						
Library and research	-	-	\$5,365	-	-	-
Contract services	\$619,697	-	174,052	\$982,932	-	-
Lease	-	-	23,030	-	-	-
Travel	-	\$26,296	13,466	-	\$26,921	\$15,326
Insurance	-	-	24,518	-	-	-
Materials and supplies	364,675	46,924	-	420,193	5,624	78,441
Repairs and maintenance	-	-	-	-	-	-
Utilities and telephone	-	-	21,517	-	-	-
Intergovernmental	-	-	14,000	-	-	-
Restitution payments	-	-	-	-	-	-
Program expenditures	-	-	-	-	-	-
Other	154,064	515,796	83,719	102,805	88,361	120,155
Total Operating Costs	\$1,138,436	\$589,016	\$359,667	\$1,505,930	\$120,906	\$213,922
Debt Service	-	-	-	-	-	-
Capital outlay	\$88,715	\$3,285	\$1,929	\$90,120		\$15,053
Total Expenditures	\$8,241,369	\$1,557,205	\$2,101,992	\$4,438,479	\$638,945	\$1,104,658
Excess (Deficit) of Revenues over Expenditures	(\$231,857)	\$250,562	\$72,838	(\$165,161)	\$118,134	(\$124,640)
Other Financing Sources In/Out	-	-	-	-	-	-
Extraordinary Items	-	-	-	-	-	-
Fund balance at beginning of year	\$3,059,987	\$224,965	\$91,233	\$4,837,055	\$716,766	\$328,608
Prior Period Adjustment - Correction of Error	-	-	-	-	-	-
Fund Balance at end of year	\$2,828,130	\$475,527	\$164,071	\$4,671,894	\$834,900	\$203,968

Categories	7th JDA	8th JDA	9th JDA	10th JDA	11th JDA	12th JDA
Revenues:						
State Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - specific	-	-	-	-	-	\$3,579
Revenue sharing	-	-	-	-	-	-
Grants	-	\$26,250	-	-	\$359	-
Victim Assistance Coordinators	\$30,000	30,000	\$30,000	\$30,000	30,000	30,000
On-behalf payments	-	-	775,338	-	-	-
Other	-	-	-	-	-	-
Total State Government	\$30,000	\$56,250	\$805,338	\$30,000	\$30,359	\$33,579
Local Government						
Appropriations - general	-	\$288,150	\$23,080	-	-	\$6,600
Appropriations - specific	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Taxes - millages, sales, special, and other	-	-	-	-	\$434,519	-
Criminal court fund	-	40,000	276,029	-	-	88,157
On-behalf payments	-	-	1,358,915	-	-	254,340
Other	-	-	-	-	-	-
Total Local Government	-	\$328,150	\$1,658,024	-	\$434,519	\$349,097
Federal Government						
Grants - direct	-	-	-	-	-	-
Grants - indirect (passed-through state)	\$172,869	\$224,074	\$896,305	\$305,498	\$279,504	\$349,764
Total Federal Government	\$172,869	\$224,074	\$896,305	\$305,498	\$279,504	\$349,764
Other Grants and Contributions						
Non-profit organizations	-	-	-	-	-	-
Private organizations	-	-	-	-	-	-
Corporate	-	-	-	-	-	-
Other	-	-	-	\$1,096,794	-	-
Total Other Grants and Contributions	-	-	-	\$1,096,794	-	-
Charges for Services						
Statutory fines, forfeitures, fees, court costs, and other	\$565,539	\$122,008	\$548,467	-	-	\$284,383
Diversion Program	-	-	367,363	-	-	644,399
Other	-	-	48,626	\$346,795	\$110,453	-
Total Charges for Services	\$565,539	\$122,008	\$964,456	\$346,795	\$110,453	\$928,782
Investment earnings	\$81	\$41	\$805	-	-	-
Miscellaneous	\$8,237	\$53,297	\$28,964	\$8,968	\$943	\$52,072
Total Revenues	\$776,726	\$783,820	\$4,353,892	\$1,788,055	\$855,778	\$1,713,294

Categories	7th JDA	8th JDA	9th JDA	10th JDA	11th JDA	12th JDA
Expenditures:						
Personnel Services and Benefits						
Salaries and benefits	\$525,324	\$610,449	\$1,248,601	\$390,528	\$816,333	\$1,138,936
On-behalf payments - salaries and benefits	-	-	2,134,253	-	-	-
Payroll taxes	-	-	-	-	-	-
LACE	-	-	45,863	684,546	-	-
Other	-	-	-	-	-	-
Total Personnel Services and Benefits	\$525,324	\$610,449	\$3,428,717	\$1,075,074	\$816,333	\$1,138,936
Professional Development						
Dues, licenses, and registrations	-	-	\$35,857	-	-	\$70,485
Travel and seminars	-	-	24,770	-	-	19,964
Other	-	-	-	-	-	-
Total Professional Development	-	-	\$60,627	-	-	\$90,449
Operating Costs						
Library and research	-	-	\$6,016	-	-	-
Contract services	-	-	33,359	-	-	\$19,556
Lease	-	-	39,529	-	-	28,002
Travel	\$26,884	\$9,996	-	\$32,627	\$12,810	-
Insurance	-	-	16,416	-	-	7,963
Materials and supplies	22,168	-	34,386	270,710	29,416	67,997
Repairs and maintenance	-	-	20,569	-	-	7,507
Utilities and telephone	-	-	30,573	-	-	24,094
Intergovernmental	2,431	-	426,593	271,096	-	-
Restitution payments	-	-	-	-	-	155,283
Program expenditures	-	-	276,029	-	-	-
Other	130,004	74,293	15,504	202,745	166,067	58,128
Total Operating Costs	\$181,487	\$84,289	\$898,974	\$777,178	\$208,293	\$368,530
Debt Service	\$673	-	-	-	-	-
Capital outlay	\$1,791	\$14,200	\$29,792	\$29,946	\$2,296	\$15,873
Total Expenditures	\$709,275	\$708,938	\$4,418,110	\$1,882,198	\$1,026,922	\$1,613,788
Excess (Deficit) of Revenues over Expenditures	\$67,451	\$74,882	(\$64,218)	(\$94,143)	(\$171,144)	\$99,506
Other Financing Sources In/Out	-	-	-	-	-	-
Extraordinary Items	-	-	-	-	-	-
Fund balance at beginning of year	\$75,438	\$121,828	\$977,963	\$1,133,202	\$1,560,104	\$142,825
Prior Period Adjustment - Correction of Error	-	-	(\$152,827)	-	-	-
Fund Balance at end of year	\$142,889	\$196,710	\$760,918	\$1,039,059	\$1,388,960	\$242,331

Categories	13th JDA	14th JDA	15th JDA	16th JDA	17th JDA	18th JDA
Revenues:						
State Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - specific	-	-	-	-	-	-
Revenue sharing	-	-	-	-	-	-
Grants	\$26,941	-	\$32,924	\$765,575	\$18,526	-
Victim Assistance Coordinators	30,000	-	90,000	60,000	30,000	\$30,000
On-behalf payments	298,031	-	980,794	1,078,855	671,110	549,125
Other	-	-	-	-	-	-
Total State Government	\$354,972	-	\$1,103,718	\$1,904,430	\$719,636	\$579,125
Local Government						
Appropriations - general	\$17,256	-	-	\$1,014,749	-	\$687,695
Appropriations - specific	-	-	-	341,089	-	-
Grants	-	-	-	-	\$13,500	-
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	-	\$1,635,261	-	-	-
On-behalf payments	-	-	1,760,617	213,411	2,117,033	571,494
Other	-	-	-	-	-	-
Total Local Government	\$17,256	-	\$3,395,878	\$1,569,249	\$2,130,533	\$1,259,189
Federal Government						
Grants - direct	-	-	-	-	-	-
Grants - indirect (passed-through state)	\$159,807	-	\$726,993	\$1,210,259	\$425,281	\$313,478
Total Federal Government	\$159,807	-	\$726,993	\$1,210,259	\$425,281	\$313,478
Other Grants and Contributions						
Non-profit organizations	-	-	-	-	-	-
Private organizations	-	-	-	-	-	-
Corporate	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Other Grants and Contributions	-	-	-	-	-	-
Charges for Services						
Statutory fines, forfeitures, fees, court costs, and other	\$117,841	\$2,470,673	\$968,090	\$2,890,357	\$399,153	\$380,834
Diversion Program	309,032	-	372,907	955,268	312,981	1,192,899
Other	-	1,067,922	-	790,939	-	359
Total Charges for Services	\$426,873	\$3,538,595	\$1,340,997	\$4,636,564	\$712,134	\$1,574,092
Investment earnings	\$2,229	\$6,469	\$12,074	\$7,348	\$1,071	\$1,488
Miscellaneous	\$10,995	-	\$76,490	\$28,505	-	\$11,496
Total Revenues	\$972,132	\$3,545,064	\$6,656,150	\$9,356,355	\$3,988,655	\$3,738,868

Categories	13th JDA	14th JDA	15th JDA	16th JDA	17th JDA	18th JDA
Expenditures:						
Personnel Services and Benefits						
Salaries and benefits	\$456,328	-	\$1,666,063	\$7,488,920	\$652,929	\$1,638,340
On-behalf payments - salaries and benefits	298,031	-	4,376,673	1,292,266	2,788,143	1,120,619
Payroll taxes	-	-	-	-	-	23,208
LACE	-	-	-	301,036	-	-
Other	-	-	-	-	-	-
Total Personnel Services and Benefits	\$754,359	-	\$6,042,736	\$9,082,222	\$3,441,072	\$2,782,167
Professional Development						
Dues, licenses, and registrations	\$12,702	\$77,745	-	\$50,857	\$31,563	-
Travel and seminars	10,073	67,528	-	74,551	26,024	\$3,754
Other	-	-	-	-	-	-
Total Professional Development	\$22,775	\$145,273	-	\$125,408	\$57,587	\$3,754
Operating Costs						
Library and research	-	-	-	\$148,145	-	\$64,584
Contract services	\$14,509	\$336,772	-	616,199	\$11,326	21,775
Lease	-	284,262	-	-	2,346	9,339
Travel	10,660	49,733	\$36,918	53,531	8,750	34,454
Insurance	5,262	-	-	98,441	31,995	171,215
Materials and supplies	-	-	221,986	163,362	27,817	152,587
Repairs and maintenance	16,129	-	-	147,576	15,295	38,082
Utilities and telephone	-	141,115	-	133,980	5,811	34,225
Intergovernmental	-	1,482,000	90,000	-	426,618	-
Restitution payments	97,195	235,463	-	-	-	-
Program expenditures	-	528,230	-	-	-	325,174
Other	42,892	-	575,039	143,649	26,515	-
Total Operating Costs	\$186,647	\$3,057,575	\$923,943	\$1,504,883	\$556,473	\$851,435
Debt Service	-	-	-	-	-	-
Capital outlay	-	\$34,491	\$4,362	\$81,039	\$10,058	\$12,218
Total Expenditures	\$963,781	\$3,237,339	\$6,971,041	\$10,793,552	\$4,065,190	\$3,649,574
Excess (Deficit) of Revenues over Expenditures	\$8,351	\$307,725	(\$314,891)	(\$1,437,197)	(\$76,535)	\$89,294
Other Financing Sources In/Out	-	-	-	-	-	-
Extraordinary Items	-	-	-	-	-	-
Fund balance at beginning of year	\$823,578	\$4,713,393	\$2,030,909	\$6,588,708	\$2,177,133	\$730,655
Prior Period Adjustment - Correction of Error	-	-	-	-	-	-
Fund Balance at end of year	\$831,929	\$5,021,118	\$1,716,018	\$5,151,511	\$2,100,598	\$819,949

Categories	19th JDA	20th JDA	21st JDA	22nd JDA	23rd JDA	24th JDA
Revenues:						
State Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - specific	-	-	-	-	-	-
Revenue sharing	-	-	-	-	-	-
Grants	-	-	\$22,417	-	-	\$365,776
Victim Assistance Coordinators	\$120,000	-	90,000	\$90,000	-	120,000
On-behalf payments	2,436,754	\$308,588	-	-	\$993,338	2,613,235
Other	-	-	-	-	-	-
Total State Government	\$2,556,754	\$308,588	\$112,417	\$90,000	\$993,338	\$3,099,011
Local Government						
Appropriations - general	\$3,599,597	\$12,324	\$665,200	-	\$671,936	\$281,492
Appropriations - specific	-	-	-	-	-	-
Grants	-	-	-	-	-	20,000
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	1,065,111	-	425,669	-	-	147,882
On-behalf payments	1,875,503	170,715	191,298	\$91,374	200,181	11,523,210
Other	123,440	-	-	210,256	-	-
Total Local Government	\$6,663,651	\$183,039	\$1,282,167	\$301,630	\$872,117	\$11,972,584
Federal Government						
Grants - direct	-	-	-	-	-	-
Grants - indirect (passed-through state)	\$1,366,405	\$226,523	\$1,068,858	\$1,306,804	\$220,903	\$3,466,344
Total Federal Government	\$1,366,405	\$226,523	\$1,068,858	\$1,306,804	\$220,903	\$3,466,344
Other Grants and Contributions						
Non-profit organizations	-	-	-	-	-	-
Private organizations	-	-	-	-	-	-
Corporate	-	-	-	-	-	-
Other	-	\$78,797	-	-	\$18,272	-
Total Other Grants and Contributions	-	\$78,797	-	-	\$18,272	-
Charges for Services						
Statutory fines, forfeitures, fees, court costs, and other	\$485,983	\$151,224	\$787,386	\$1,219,313	\$1,101,785	\$2,066,765
Diversion Program	1,428,185	71,032	206,297	804,799	734,358	775,521
Other	-	-	-	-	-	-
Total Charges for Services	\$1,914,168	\$222,256	\$993,683	\$2,024,112	\$1,836,143	\$2,842,286
Investment earnings	\$13,206	\$1,120	\$31	\$3,089	\$772	\$22,412
Miscellaneous	\$88,155	\$186,573	\$43,647	\$14,847	\$8,035	\$6,117
Total Revenues	\$12,602,339	\$1,206,896	\$3,500,803	\$3,740,482	\$3,949,580	\$21,408,754

Categories	19th JDA	20th JDA	21st JDA	22nd JDA	23rd JDA	24th JDA
Expenditures:						
Personnel Services and Benefits						
Salaries and benefits	\$6,936,544	\$605,416	\$2,547,492	\$2,221,242	\$2,304,394	-
On-behalf payments - salaries and benefits	4,312,257	479,303	191,298	-	1,193,519	\$16,995,009
Payroll taxes	-	-	-	-	-	1,888,334
LACE	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Personnel Services and Benefits	\$11,248,801	\$1,084,719	\$2,738,790	\$2,221,242	\$3,497,913	\$18,883,343
Professional Development						
Dues, licenses, and registrations	-	-	\$43,068	-	-	\$16,300
Travel and seminars	-	-	22,447	-	\$10,337	32,652
Other	-	-	-	-	-	48,084
Total Professional Development	-	-	\$65,515	-	\$10,337	\$97,036
Operating Costs						
Library and research	-	-	\$88,272	-	-	\$273,261
Contract services	\$343,904	-	56,294	\$245,863	\$49,894	683,000
Lease	-	-	78,131	-	-	24,846
Travel	-	-	122,689	27,726	-	90,143
Insurance	-	-	33,078	-	-	142,280
Materials and supplies	486,155	\$153,917	138,835	148,411	-	81,076
Repairs and maintenance	235,979	-	13,138	220,703	27,346	41,174
Utilities and telephone	-	-	106,083	-	-	127,335
Intergovernmental	-	-	-	-	-	-
Restitution payments	-	-	-	-	-	-
Program expenditures	316,670	36,000	1,221	-	-	-
Other	435,920	-	122,606	356,160	493,841	1,589,031
Total Operating Costs	\$1,818,628	\$189,917	\$760,347	\$998,863	\$571,081	\$3,052,146
Debt Service						\$525,489
Capital outlay	\$278,078	\$4,001	\$2,675	\$67,016	\$60,421	\$381,582
Total Expenditures	\$13,345,507	\$1,278,637	\$3,567,327	\$3,287,121	\$4,139,752	\$22,939,596
Excess (Deficit) of Revenues over Expenditures	(\$743,168)	(\$71,741)	(\$66,524)	\$453,361	(\$190,172)	(\$1,530,842)
Other Financing Sources In/Out	-	-	-	-	-	-
Extraordinary Items	-	-	\$6,075	-	-	-
Fund balance at beginning of year	\$2,107,569	\$420,603	(\$29,656)	\$623,181	\$1,872,845	\$6,689,494
Prior Period Adjustment - Correction of Error	-	-	-	(\$13,635)	-	-
Fund Balance at end of year	\$1,364,401	\$348,862	(\$90,105)	\$1,062,907	\$1,682,673	\$5,158,652

Categories	25th JDA	26th JDA	27th JDA	28th JDA	29th JDA	30th JDA
Revenues:						
State Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - specific	-	\$438,106	-	-	-	-
Revenue sharing	-	-	-	-	-	-
Grants	-	326,018	-	-	\$3,550	-
Victim Assistance Coordinators	\$30,000	60,000	\$30,000	-	30,000	\$30,000
On-behalf payments	-	-	79,835	-	499,891	-
Other	-	-	-	-	-	-
Total State Government	\$30,000	\$824,124	\$109,835	-	\$533,441	\$30,000
Local Government						
Appropriations - general	-	-	\$137,491	\$118,980	\$115,273	-
Appropriations - specific	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	-	196,837	-	108,000	-
On-behalf payments	-	-	174,944	-	240,320	-
Other	-	-	304,198	-	-	-
Total Local Government	-	-	\$813,470	\$118,980	\$463,593	-
Federal Government						
Grants - direct	-	-	-	-	-	-
Grants - indirect (passed-through state)	\$55,415	\$463,812	\$756,209	-	\$318,294	\$359,017
Total Federal Government	\$55,415	\$463,812	\$756,209	-	\$318,294	\$359,017
Other Grants and Contributions						
Non-profit organizations	-	-	-	-	-	-
Private organizations	-	-	-	-	-	-
Corporate	-	-	-	-	-	-
Other	-	-	-	\$564	-	-
Total Other Grants and Contributions	-	-	-	\$564	-	-
Charges for Services						
Statutory fines, forfeitures, fees, court costs, and other	\$215,369	\$1,022,460	\$1,466,254	\$104,165	\$851,137	\$430,764
Diversion Program	36,705	-	-	-	517,062	-
Other	-	-	593	-	120,299	-
Total Charges for Services	\$252,074	\$1,022,460	\$1,466,847	\$104,165	\$1,488,498	\$430,764
Investment earnings	\$795	\$790	\$1,446	-	\$2,836	\$1,539
Miscellaneous	-	\$42,873	\$15,131	-	-	-
Total Revenues	\$338,284	\$2,354,059	\$3,162,938	\$223,709	\$2,806,662	\$821,320

Categories	25th JDA	26th JDA	27th JDA	28th JDA	29th JDA	30th JDA
Expenditures:						
Personnel Services and Benefits						
Salaries and benefits	\$170,481	-	\$1,721,081	\$161,849	\$943,056	\$637,997
On-behalf payments - salaries and benefits	-	-	254,779	-	740,211	-
Payroll taxes	2,193	-	-	-	-	-
LACE	14,604	-	-	-	269,802	-
Other	-	-	-	-	-	-
Total Personnel Services and Benefits	\$187,278	-	\$1,975,860	\$161,849	\$1,953,069	\$637,997
Professional Development						
Dues, licenses, and registrations	\$5,010	-	\$45,391	\$3,512	\$20,793	-
Travel and seminars	4,658	-	30,243	-	16,031	\$39,320
Other	-	-	-	-	-	-
Total Professional Development	\$9,668	-	\$75,634	\$3,512	\$36,824	\$39,320
Operating Costs						
Library and research	-	-	-	-	-	-
Contract services	\$18,824	-	\$421,435	\$1,760	\$59,500	-
Lease	-	-	43,298	6,087	62,664	-
Travel	-	-	48,320	6,413	-	-
Insurance	-	-	42,441	3,600	7,952	-
Materials and supplies	18,311	-	177,564	-	65,263	\$2,111
Repairs and maintenance	-	-	124,909	683	51,475	-
Utilities and telephone	-	-	142,608	2,413	23,386	-
Intergovernmental	44,628	-	344,158	15,737	88,883	-
Restitution payments	-	-	-	-	121,496	-
Program expenditures	2,136	\$626,940	-	21,476	-	-
Other	65,045	1,674,708	104,994	12,352	16,424	55,215
Total Operating Costs	\$148,944	\$2,301,648	\$1,449,727	\$70,521	\$497,043	\$57,326
Debt Service	-	-	\$11,648	-	-	-
Capital outlay	\$13,120	\$52,840	-	-	\$14,241	-
Total Expenditures	\$359,010	\$2,354,488	\$3,512,869	\$235,882	\$2,501,177	\$734,643
Excess (Deficit) of Revenues over Expenditures	(\$20,726)	(\$429)	(\$349,931)	(\$12,173)	\$305,485	\$86,677
Other Financing Sources In/Out	-	-	-	-	-	-
Extraordinary Items	-	-	-	-	-	-
Fund balance at beginning of year	\$1,924,049	(\$145,768)	\$524,722	\$48,662	\$1,544,154	\$888,862
Prior Period Adjustment - Correction of Error	-	-	-	-	-	-
Fund Balance at end of year	\$1,903,323	(\$146,197)	\$174,791	\$36,489	\$1,849,639	\$975,539

Categories	31st JDA	32nd JDA	33rd JDA	34th JDA	35th JDA	36th JDA
Revenues:						
State Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - specific	-	-	-	-	-	-
Revenue sharing	-	-	-	-	-	-
Grants	\$56,900	\$451,410	-	-	-	\$107,411
Victim Assistance Coordinators	30,000	30,000	\$30,000	-	\$30,000	30,000
On-behalf payments	249,263	-	298,939	\$403,462	-	-
Other	-	-	-	-	-	-
Total State Government	\$336,163	\$481,410	\$328,939	\$403,462	\$30,000	\$137,411
Local Government						
Appropriations - general	\$263,375	-	\$50,000	-	-	\$139,858
Appropriations - specific	-	-	-	-	-	-
Grants	-	-	-	-	-	2,915
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	83,831	-	110,204	-	-	-
On-behalf payments	459,228	\$1,216,753	40,284	\$656,936	-	-
Other	-	-	80,606	-	-	-
Total Local Government	\$806,434	\$1,216,753	\$281,094	\$656,936	-	\$142,773
Federal Government						
Grants - direct	-	-	-	-	-	-
Grants - indirect (passed-through state)	\$64,228	\$708,754	\$145,395	-	\$192,050	\$211,867
Total Federal Government	\$64,228	\$708,754	\$145,395	-	\$192,050	\$211,867
Other Grants and Contributions						
Non-profit organizations	-	-	-	-	-	-
Private organizations	-	-	-	-	-	-
Corporate	-	-	-	-	-	-
Other	\$1,289	-	-	-	\$43,095	\$6,657
Total Other Grants and Contributions	\$1,289	-	-	-	\$43,095	\$6,657
Charges for Services						
Statutory fines, forfeitures, fees, court costs, and other	\$269,950	\$1,527,515	\$836,851	\$110,814	\$201,578	\$441,206
Diversion Program	107,692	-	339,869	-	-	-
Other	-	287,614	-	-	-	-
Total Charges for Services	\$377,642	\$1,815,129	\$1,176,720	\$110,814	\$201,578	\$441,206
Investment earnings	\$2,533	\$2,692	\$215	\$2,821	-	\$966
Miscellaneous	-	\$9,267	\$54,621	-	-	-
Total Revenues	\$1,588,289	\$4,234,005	\$1,986,984	\$1,174,033	\$466,723	\$940,880

Categories	31st JDA	32nd JDA	33rd JDA	34th JDA	35th JDA	36th JDA
Expenditures:						
Personnel Services and Benefits						
Salaries and benefits	\$600,451	\$1,824,701	\$765,611	\$46,630	\$252,225	\$599,781
On-behalf payments - salaries and benefits	708,491	1,216,753	339,223	1,060,398	-	-
Payroll taxes	-	-	-	-	-	-
LACE	216,435	-	38,469	-	-	-
Other	-	-	-	-	-	-
Total Personnel Services and Benefits	\$1,525,377	\$3,041,454	\$1,143,303	\$1,107,028	\$252,225	\$599,781
Professional Development						
Dues, licenses, and registrations	\$29,584	\$87,958	\$3,634	-	\$26,365	-
Travel and seminars	24,606	74,070	19,553	-	10,276	\$39,870
Other	-	-	1,205	-	-	-
Total Professional Development	\$54,190	\$162,028	\$24,392	-	\$36,641	\$39,870
Operating Costs						
Library and research	-	-	-	-	-	-
Contract services	\$64,148	\$255,960	\$2,300	-	\$27,087	\$208,832
Lease	-	251,980	-	-	-	-
Travel	-	81,750	17,552	-	13,278	-
Insurance	8,010	65,597	6,995	-	86,220	-
Materials and supplies	11,944	-	4,037	-	-	33,875
Repairs and maintenance	8,009	13,953	-	-	-	-
Utilities and telephone	3,278	110,847	6,093	-	12,601	-
Intergovernmental	-	253,000	556,933	-	-	-
Restitution payments	-	-	16,316	-	-	-
Program expenditures	-	238,890	-	-	-	-
Other	-	106,166	20,418	\$39,131	47,889	88,048
Total Operating Costs	\$95,389	\$1,378,143	\$630,644	\$39,131	\$187,075	\$330,755
Debt Service	-	\$25,638	-	-	-	-
Capital outlay	\$30,929	-	\$62,740	-	\$14,043	-
Total Expenditures	\$1,705,885	\$4,607,263	\$1,861,079	\$1,146,159	\$489,984	\$970,406
Excess (Deficit) of Revenues over Expenditures	(\$117,596)	(\$373,258)	\$125,905	\$27,874	(\$23,261)	(\$29,526)
Other Financing Sources In/Out	-	(\$482)	-	-	-	-
Extraordinary Items	-	-	-	-	-	-
Fund balance at beginning of year	\$1,083,645	\$2,258,300	\$503,853	\$2,668,249	\$366,034	\$383,612
Prior Period Adjustment - Correction of Error	-	\$168,882	-	-	-	-
Fund Balance at end of year	\$966,049	\$2,053,442	\$629,758	\$2,696,123	\$342,773	\$354,086

Categories	37th JDA	38th JDA	39th JDA	40th JDA	Orleans JDA	42nd JDA
Revenues:						
State Government						
Appropriations - general	-	-	-	-	-	-
Appropriations - specific	-	-	-	-	-	-
Revenue sharing	-	-	-	-	-	-
Grants	-	\$16,892	-	-	-	-
Victim Assistance Coordinators	\$30,000	30,000	\$30,000	\$30,000	\$120,000	\$32,500
On-behalf payments	-	50,725	153,755	-	3,750,730	236,500
Other	-	-	-	-	-	-
Total State Government	\$30,000	\$97,617	\$183,755	\$30,000	\$3,870,730	\$269,000
Local Government						
Appropriations - general	-	\$6,781	\$59,748	\$1,273,129	\$6,271,671	-
Appropriations - specific	-	-	-	-	-	-
Grants	-	-	-	-	150,000	-
Taxes - millages, sales, special, and other	-	-	-	-	-	-
Criminal court fund	-	-	227,386	-	318,920	-
On-behalf payments	-	55,035	-	-	-	\$628,032
Other	-	-	-	-	-	-
Total Local Government	-	\$61,816	\$287,134	\$1,273,129	\$6,740,591	\$628,032
Federal Government						
Grants - direct	-	-	-	-	-	-
Grants - indirect (passed-through state)	\$155,796	-	\$144,716	\$268,429	\$2,516,749	\$267,782
Total Federal Government	\$155,796	-	\$144,716	\$268,429	\$2,516,749	\$267,782
Other Grants and Contributions						
Non-profit organizations	-	-	-	-	-	-
Private organizations	-	-	-	-	-	-
Corporate	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Other Grants and Contributions	-	-	-	-	-	-
Charges for Services						
Statutory fines, forfeitures, fees, court costs, and other	\$218,767	\$73,059	\$70,850	\$693,905	\$829,979	\$480,877
Diversion Program	-	-	-	81,716	32,013	-
Other	-	-	-	-	-	-
Total Charges for Services	\$218,767	\$73,059	\$70,850	\$775,621	\$861,992	\$480,877
Investment earnings	-	\$15	\$3,231	\$4	\$449	\$964
Miscellaneous	\$157	-	\$686	\$20,768	\$67,739	\$32,056
Total Revenues	\$404,720	\$232,507	\$690,372	\$2,367,951	\$14,058,250	\$1,678,711

Categories	37th JDA	38th JDA	39th JDA	40th JDA	Orleans JDA	42nd JDA
Expenditures:						
Personnel Services and Benefits						
Salaries and benefits	\$277,727	\$81,883	\$566,880	\$1,708,144	\$9,005,171	\$309,582
On-behalf payments - salaries and benefits	-	105,760	-	-	3,750,730	864,532
Payroll taxes	-	-	-	-	-	-
LACE	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Personnel Services and Benefits	\$277,727	\$187,643	\$566,880	\$1,708,144	\$12,755,901	\$1,174,114
Professional Development						
Dues, licenses, and registrations	-	\$3,247	-	-	-	-
Travel and seminars	-	-	-	-	-	-
Other	-	\$3,830	-	\$48,994	-	-
Total Professional Development	-	\$7,077	-	\$48,994	-	-
Operating Costs						
Library and research	-	\$8,840	-	-	-	-
Contract services	-	-	\$8,306	\$16,450	\$159,845	\$9,598
Lease	-	-	-	54,000	-	-
Travel	\$2,511	8,904	2,084	-	-	18,614
Insurance	-	4,798	-	36,331	-	-
Materials and supplies	4,468	-	8,177	42,535	-	3,887
Repairs and maintenance	-	449	-	-	-	-
Utilities and telephone	-	3,247	-	54,886	-	-
Intergovernmental	66,246	-	-	82,061	-	-
Restitution payments	-	-	-	-	-	-
Program expenditures	-	-	-	-	-	-
Other	65,098	1,476	102,337	88,523	1,831,605	350,423
Total Operating Costs	\$138,323	\$27,714	\$120,904	\$374,786	\$1,991,450	\$382,522
Debt Service	-	-	-	-	-	-
Capital outlay	\$3,301	-	\$2,664	\$17,345	\$23,112	\$8,160
Total Expenditures	\$419,351	\$222,434	\$690,448	\$2,149,269	\$14,770,463	\$1,564,796
Excess (Deficit) of Revenues over Expenditures	(\$14,631)	\$10,073	(\$76)	\$218,682	(\$712,213)	\$113,915
Other Financing Sources In/Out	-	\$5,573	-	-	-	-
Extraordinary Items	-	-	-	-	-	-
Fund balance at beginning of year	\$119,248	\$68,681	\$178,994	\$2,459,462	(\$400,436)	\$1,029,202
Prior Period Adjustment - Correction of Error	-	-	-	-	-	-
Fund Balance at end of year	\$104,617	\$84,327	\$178,918	\$2,678,144	(\$1,112,649)	\$1,143,117
Note: Detailed financial information was not modified to include \$12.5 million in state funding identified as not being potentially reported.						
Source: Prepared by legislative auditor's staff using financial information of district attorney offices for the year ended December 31, 2014.						