

LOUISIANA DISTRICT PUBLIC DEFENDERS  
COMPLIANCE WITH REPORTING REQUIREMENTS



ADVISORY SERVICES  
ISSUED AUGUST 12, 2020

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

August 12, 2020

**THE HONORABLE PATRICK PAGE CORTEZ,  
PRESIDENT OF THE SENATE  
THE HONORABLE CLAY SCHEXNAYDER,  
SPEAKER OF THE HOUSE OF REPRESENTATIVES**

Dear Senator Cortez and Representative Schexnayder:

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 2019 financial reports.

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive style.

Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor

DGP/aa

PDD2019



## 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 10) 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 2019, 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' 2019 financial report as follows:

*“Pursuant to Act No. 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, 2019. The agreement was renewed to June 30, 2020.”*

## 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>Table 1 Louisiana District Public Defenders – Districts and Parishes</b>	
<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
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, 2019, 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)**

Twenty-one public defender reports included deficit spending for the year ended June 30, 2019.

Table 2 presents a listing of all public defender reports that included deficit spending for the year ended June 30, 2019.

Table 2 Louisiana District Public Defenders A Summary of Deficit Spending and Ending Fund Balance		
Judicial District	Expenditures over Revenues	Ending Fund Balance
2nd	(\$20,946)	\$394,508
4th	(\$246,394)	\$394,094
6th	(\$89,419)	\$229,562
7th	(\$8,388)	\$281,100
9th	(\$55,023)	\$253,391
11th and 42nd	(\$18,359)	\$392,992
13th	(\$23,650)	\$4,833
14th	(\$14,663)	\$1,627,268
15th	(\$665,192)	\$300,475
17th	(\$11,024)	\$243,046
19th	(\$306,972)	\$535,967
21st	(\$35,962)	\$594,805
22nd	(\$165,857)	\$527,637
23rd	(\$60,469)	\$218,082
25th	(\$115,125)	\$20,632
29th	(\$62,262)	\$403,165
35th	(\$79,660)	\$5,961
36th	(\$22,264)	\$44,605
39th	(\$60,619)	\$14,658
40th	(\$119,010)	\$396,416
Orleans	(\$846,350)	\$458,131
<b>Source:</b> Information obtained from public defender financial reports.		

## Statement from State Public Defender

According to the State Public Defender, *“Most of the revenue that supports public defense comes from conviction and user fees (CUFs), which continue to decline. These fees are attached to each case in which a defendant is convicted after a trial, plea of guilty, or nolo contendere. The bulk of CUFs 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. As recently as 2013, CUFs and other local funding accounted for approximately 2/3 of all district funding. This has fallen to just over 50%.”*

The State Public Defender continued, *“Traffic filings have decreased by 48% since 2009, and have decreased every year in that time. 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. Following a fiscal crisis in the public defender system in 2016, 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)). For FY 21, the legislature has mandated that 70% of Board revenue go to the district to assist their operations. COVID-19 has had a drastic negative impact on district funding, however. Following court closures in June, and an expected decline in ticket-writing throughout the state, the CUFs revenue brought into the districts in June of 2020 was barely 1/3 of what it had been the previous year. COVID-19 related funding shortfalls are a severe worry for the district offices, rendering revenue unpredictable and sharply reduced. If local funding does not meet our tentative expectations, the legislative appropriation to the districts may not carry the district offices through to the end of the year. LPDB continues to maintain an emergency fund to manage district shortfalls, but there is every possibility that sharp declines may overtax this fund.*

*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 in FY 17, 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. Concerns about district CUFs revenue and the legislature’s requirement to spend 70% of LPDB funds on district assistance have made it impossible to increase the funding for capital trial programs in Louisiana for FY 21. Further, programs provided by LPDB prior to 2016 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.”*

### **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, 2019. 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, 2019, the revenues of the public defenders ranged from a high of \$7.57 million to a low of \$92,566.
- Combined revenues of the public defenders totaled \$54.48 million.

#### Expenditure Data

- For the year ending June 30, 2019, the expenditures of the public defenders ranged from a high of \$8.42 million to a low of \$84,922.
- Combined expenditures of the public defenders totaled \$55.78 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, 2019.

<b>Judicial District</b>	<b>Total Revenue</b>	<b>Total Expenditures</b>	<b>(Deficit) or Surplus</b>
1st	\$3,198,400	\$3,018,743	\$179,657
2nd	459,936	480,882	(20,946)
3rd	910,847	605,166	305,681
4th	1,905,486	2,151,880	(246,394)
5th	591,241	495,300	95,941
6th	507,090	596,509	(89,419)
7th	389,743	398,131	(8,388)
8th	377,767	286,314	91,453
9th	1,136,746	1,191,769	(55,023)
10th	611,186	453,371	157,815
11th and 42nd	823,070	841,429	(18,359)
12th	452,091	367,664	84,427
13th	340,409	364,059	(23,650)
14th	2,467,843	2,482,506	(14,663)
15th	3,526,065	4,191,257	(665,192)
16th	1,900,605	1,767,415	133,190
17th	910,431	921,455	(11,024)
18th	958,350	777,619	180,731
19th	4,309,309	4,616,281	(306,972)
20th	439,213	369,586	69,627
21st	3,357,264	3,393,226	(35,962)
22nd	2,962,823	3,128,680	(165,857)
23rd	1,094,906	1,155,375	(60,469)
24th	3,537,054	3,428,310	108,744
25th	251,727	366,852	(115,125)
26th	1,765,457	1,763,939	1,518
27th	1,059,264	1,013,026	46,238
28th	203,426	196,588	6,838
29th	1,036,352	1,098,614	(62,262)
30th	750,781	749,992	789
31st	657,266	613,232	44,034
32nd	1,348,970	1,297,443	51,527
33rd	281,781	235,709	46,072
34th	632,551	523,958	108,593
35th	201,651	281,311	(79,660)
36th	382,321	404,585	(22,264)
37th	185,983	184,530	1,453
38th	99,490	84,922	14,568
39th	92,566	153,185	(60,619)
40th	789,051	908,061	(119,010)
Orleans	7,572,003	8,418,353	(846,350)
<b>Total</b>	<b>\$54,478,515</b>	<b>\$55,777,227</b>	<b>(\$1,298,712)</b>
<b>Maximum</b>	<b>\$7,572,003</b>	<b>\$8,418,353</b>	<b>\$305,681</b>
<b>Average</b>	<b>\$1,328,744</b>	<b>\$1,360,420</b>	<b>(\$31,676)</b>
<b>Minimum</b>	<b>\$92,566</b>	<b>\$84,922</b>	<b>(\$846,350)</b>

**Table 4**

Report Type Judicial Districts	Audit 1st	Review 2nd	Audit 3rd	Audit 4th	Audit 5th	Audit 6th
<b>Revenues:</b>						
<b>State Government</b>						
Appropriations/Grants	1,755,644	113,619	279,180	826,907	208,401	87,056
<b>Local Government</b>						
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	578,951	344,034	603,520	1,078,579	382,819	410,343
<b>Other Grants and Contributions</b>						
Charges for Services	863,406		24,103			9,270
<b>Investment Earnings &amp; Other</b>						
Investment Earnings & Other	399	2,283	4,044		21	421
<b>Total Revenues</b>	<b>\$3,198,400</b>	<b>\$459,936</b>	<b>\$910,847</b>	<b>\$1,905,486</b>	<b>\$591,241</b>	<b>\$507,090</b>
<b>Expenditures:</b>						
<b>Personnel Services and Benefits</b>						
Personnel Services and Benefits	1,564,231		27,189	643,345	150,964	156,997
<b>Professional Development</b>						
Professional Development	8,816			15,090		7,512
<b>Operating Costs</b>						
Operating Costs	1,445,696	480,882	577,977	1,490,841	344,336	432,000
<b>Debt Service</b>						
Debt Service						
<b>Capital outlay</b>						
Capital outlay				2,604		
<b>Total Expenditures</b>	<b>\$3,018,743</b>	<b>\$480,882</b>	<b>\$605,166</b>	<b>\$2,151,880</b>	<b>\$495,300</b>	<b>\$596,509</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>\$179,657</b>	<b>(\$20,946)</b>	<b>\$305,681</b>	<b>(\$246,394)</b>	<b>\$95,941</b>	<b>(\$89,419)</b>

<b>Table 4</b>						
Report Type Judicial Districts	Review 7th	Review 8th	Audit 9th	Audit 10th	Audit 11th & 42nd	Review 12th
<b>Revenues:</b>						
<b>State Government</b>						
Appropriations/Grants	271,223	286,699	473,701	260,934	406,661	218,568
<b>Local Government</b>						
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	118,241	91,068	627,169	349,846	415,835	233,170
<b>Other Grants and Contributions</b>						
Charges for Services			35,876			
<b>Investment Earnings &amp; Other</b>						
Investment Earnings & Other	279			406	574	353
<b>Total Revenues</b>	<b>\$389,743</b>	<b>\$377,767</b>	<b>\$1,136,746</b>	<b>\$611,186</b>	<b>\$823,070</b>	<b>\$452,091</b>
<b>Expenditures:</b>						
<b>Personnel Services and Benefits</b>						
Personnel Services and Benefits	149,906		361,720	145,507	71,049	165,750
<b>Professional Development</b>						
Professional Development	750		16,154	1,650	3,570	
<b>Operating Costs</b>						
Operating Costs	247,475	284,626	813,895	306,214	764,510	201,914
<b>Debt Service</b>						
Debt Service						
<b>Capital outlay</b>						
Capital outlay		1,688			2,300	
<b>Total Expenditures</b>	<b>\$398,131</b>	<b>\$286,314</b>	<b>\$1,191,769</b>	<b>\$453,371</b>	<b>\$841,429</b>	<b>\$367,664</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>(\$8,388)</b>	<b>\$91,453</b>	<b>(\$55,023)</b>	<b>\$157,815</b>	<b>(\$18,359)</b>	<b>\$84,427</b>

<b>Table 4</b>						
Report Type Judicial Districts	Review 13th	Audit 14th	Audit 15th	Audit 16th	Audit 17th	Audit 18th
<b>Revenues:</b>						
<b>State Government</b>						
Appropriations/Grants	267,688	1,142,838	1,344,905	978,471	401,398	209,981
<b>Local Government</b>						
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	72,523	1,051,881	1,970,302	836,422	502,099	739,492
<b>Other Grants and Contributions</b>						
Charges for Services		223,080	190,477	69,585		
<b>Investment Earnings &amp; Other</b>						
Investment Earnings & Other	198	50,044	20,381	16,127	6,934	8,877
<b>Total Revenues</b>	<b>\$340,409</b>	<b>\$2,467,843</b>	<b>\$3,526,065</b>	<b>\$1,900,605</b>	<b>\$910,431</b>	<b>\$958,350</b>
<b>Expenditures:</b>						
<b>Personnel Services and Benefits</b>						
Personnel Services and Benefits	32,447	1,762,158	2,119,455	1,353,853	560,247	272,841
<b>Professional Development</b>						
Professional Development	1,030	18,854	39,838	6,485	3,944	
<b>Operating Costs</b>						
Operating Costs	330,582	698,507	2,006,698	405,518	357,264	504,778
<b>Debt Service</b>						
Debt Service			8,258			
<b>Capital outlay</b>						
Capital outlay		2,987	17,008	1,559		
<b>Total Expenditures</b>	<b>\$364,059</b>	<b>\$2,482,506</b>	<b>\$4,191,257</b>	<b>\$1,767,415</b>	<b>\$921,455</b>	<b>\$777,619</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>(\$23,650)</b>	<b>(\$14,663)</b>	<b>(\$665,192)</b>	<b>\$133,190</b>	<b>(\$11,024)</b>	<b>\$180,731</b>

<b>Table 4</b>						
Report Type Judicial Districts	Audit 19th	Review 20th	Audit 21st	Audit 22nd	Audit 23rd	Audit 24th
<b>Revenues:</b>						
<b>State Government</b>						
Appropriations/Grants	2,110,171	204,540	1,598,737	1,319,257	449,321	947,583
<b>Local Government</b>						
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	1,748,105	177,791	1,740,409	1,571,841	622,498	2,555,682
<b>Other Grants and Contributions</b>	40,000					
<b>Charges for Services</b>	388,813	56,632		69,707	22,515	
<b>Investment Earnings &amp; Other</b>	22,220	250	18,118	2,018	572	33,789
<b>Total Revenues</b>	<b>\$4,309,309</b>	<b>\$439,213</b>	<b>\$3,357,264</b>	<b>\$2,962,823</b>	<b>\$1,094,906</b>	<b>\$3,537,054</b>
<b>Expenditures:</b>						
<b>Personnel Services and Benefits</b>	3,656,789	175,237	2,531,299	2,656,050	987,188	158,121
<b>Professional Development</b>	34,810	4,410	9,523	7,366	29,616	11,679
<b>Operating Costs</b>	924,025	189,939	846,729	464,374	138,571	3,254,631
<b>Debt Service</b>						
<b>Capital outlay</b>	657		5,675	890		3,879
<b>Total Expenditures</b>	<b>\$4,616,281</b>	<b>\$369,586</b>	<b>\$3,393,226</b>	<b>\$3,128,680</b>	<b>\$1,155,375</b>	<b>\$3,428,310</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>(\$306,972)</b>	<b>\$69,627</b>	<b>(\$35,962)</b>	<b>(\$165,857)</b>	<b>(\$60,469)</b>	<b>\$108,744</b>

<b>Table 4</b>						
Report Type Judicial Districts	Review 25th	Audit 26th	Audit 27th	Review 28th	Audit 29th	Audit 30th
<b>Revenues:</b>						
<b>State Government</b>						
Appropriations/Grants	97,870	987,057	494,839	148,880	140,875	144,061
<b>Local Government</b>						
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	148,940	707,242	556,305	54,546	882,637	544,307
<b>Other Grants and Contributions</b>		63,200				61,575
<b>Charges for Services</b>						
<b>Investment Earnings &amp; Other</b>	4,917	7,958	8,120		12,840	838
<b>Total Revenues</b>	<b>\$251,727</b>	<b>\$1,765,457</b>	<b>\$1,059,264</b>	<b>\$203,426</b>	<b>\$1,036,352</b>	<b>\$750,781</b>
<b>Expenditures:</b>						
<b>Personnel Services and Benefits</b>	216,727	1,013,040	129,343	79,813	268,746	181,358
<b>Professional Development</b>		16,098			4,810	3,447
<b>Operating Costs</b>	150,125	734,801	883,683	116,775	825,058	565,187
<b>Debt Service</b>						
<b>Capital outlay</b>						
<b>Total Expenditures</b>	<b>\$366,852</b>	<b>\$1,763,939</b>	<b>\$1,013,026</b>	<b>\$196,588</b>	<b>\$1,098,614</b>	<b>\$749,992</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>(\$115,125)</b>	<b>\$1,518</b>	<b>\$46,238</b>	<b>\$6,838</b>	<b>(\$62,262)</b>	<b>\$789</b>

<b>Table 4</b>						
Report Type Judicial Districts	Audit 31st	Audit 32nd	Review 33rd	Audit 34th	Review 35th	Audit 36th
<b>Revenues:</b>						
<b>State Government</b>						
Appropriations/Grants	339,265	447,403	72,803	498,477	95,782	133,201
<b>Local Government</b>						
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	296,761	889,445	202,324	132,240	89,841	249,020
<b>Other Grants and Contributions</b>						
<b>Charges for Services</b>	16,018	9,380	6,546		15,905	
<b>Investment Earnings &amp; Other</b>	5,222	2,742	108	1,834	123	100
<b>Total Revenues</b>	<b>\$657,266</b>	<b>\$1,348,970</b>	<b>\$281,781</b>	<b>\$632,551</b>	<b>\$201,651</b>	<b>\$382,321</b>
<b>Expenditures:</b>						
<b>Personnel Services and Benefits</b>	85,357	835,991	189,483	121,327	143,698	
<b>Professional Development</b>	6,293	10,919	450		949	5,511
<b>Operating Costs</b>	521,582	419,377	45,776	400,754	136,664	399,074
<b>Debt Service</b>						
<b>Capital outlay</b>		31,156		1,877		
<b>Total Expenditures</b>	<b>\$613,232</b>	<b>\$1,297,443</b>	<b>\$235,709</b>	<b>\$523,958</b>	<b>\$281,311</b>	<b>\$404,585</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>\$44,034</b>	<b>\$51,527</b>	<b>\$46,072</b>	<b>\$108,593</b>	<b>(\$79,660)</b>	<b>(\$22,264)</b>

<b>Table 4</b>						
Report Type Judicial Districts	Compilation 37th	Compilation 38th	Compilation 39th	Audit 40th	Audit Orleans	Totals
<b>Revenues:</b>						
<b>State Government</b>						
Appropriations/Grants	141,491	6,471	57,297	117,234	2,883,522	22,970,011
<b>Local Government</b>						
Appropriations, Grants, Criminal Court Funds & Statutory fines, forfeitures, fees, court costs, and other	44,492	90,697	34,113	635,282	4,257,762	28,638,574
<b>Other Grants and Contributions</b>					419,504	459,504
<b>Charges for Services</b>		2,260	880	31,485	11,212	2,171,925
<b>Investment Earnings &amp; Other</b>		62	276	5,050	3	238,501
<b>Total Revenues</b>	<b>\$185,983</b>	<b>\$99,490</b>	<b>\$92,566</b>	<b>\$789,051</b>	<b>\$7,572,003</b>	<b>\$54,478,515</b>
<b>Expenditures:</b>						
<b>Personnel Services and Benefits</b>	32,603	53,393	34,879	479,443	6,738,335	30,305,879
<b>Professional Development</b>	300			7,566	44,491	321,931
<b>Operating Costs</b>	151,627	31,529	113,174	418,442	1,597,371	25,022,981
<b>Debt Service</b>						8,258
<b>Capital outlay</b>			5,132	2,610	38,156	118,178
<b>Total Expenditures</b>	<b>\$184,530</b>	<b>\$84,922</b>	<b>\$153,185</b>	<b>\$908,061</b>	<b>\$8,418,353</b>	<b>\$55,777,227</b>
<b>Excess (Deficit) of Revenues over Expenditures</b>	<b>\$1,453</b>	<b>\$14,568</b>	<b>(\$60,619)</b>	<b>(\$119,010)</b>	<b>(\$846,350)</b>	<b>(\$1,298,712)</b>