Louisiana District Public Defenders Compliance with Reporting Requirements

Local Government Services
Issued February 13, 2019

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

February 13, 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 2017 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

BDC:aa

PDD2017

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BACKGROUND INFORMATION

Basis for Reporting

Louisiana Revised Statute (R.S.) 24:515.1.A states, "The legislature hereby recognizes that the reporting, accounting, and audit system of the district public defenders is fragmented and does not provide a comprehensive picture of certain judicial finances and the costs of operating the indigent defender system."

R.S. 24:515.1.C requires the Legislative Auditor to "develop, supervise, and require the use of uniform, standardized, and consistent terminology for use in reporting on each source of revenue and each category of expenditure in order to provide for clarity." To comply with that directive, the Legislative Auditor's staff developed a standardized reporting format (see Detailed Financial Data starting on page 11) 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 2017, 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, except for the 23rd Judicial District, 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. Based on our discussion with the auditor for the 23rd Judicial District, the uniform schedule will be included in future audit reports, but the 2017 revenues and expenditures presented in Table 4 include only those available categories included in the financial statements and budgetary schedule.

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 11th and 42nd districts are reported annually in a single financial report. The reason for this combined report was provided in the districts' 2017 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. This agreement expired June 30, 2017. The Louisiana State Attorney General issued an opinion (Opinion 09-0212) on December 22, 2009. In the opinion of the Attorney General's office, the cooperative endeavor agreement between the Eleventh and Forty-second Judicial Districts relating to the Public Defender is permissible under Louisiana Constitution, Article VII, Section 14(A) and (C)."*

List of Agencies Contained in This Report

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

Table 1
Louisiana District Public Defenders – Districts and Parishes

Judicial District	Parish
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

Table 1 Louisiana District Public Defenders – Districts and Parishes	
Judicial District	**Parish**
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

Compliance with Standardized Reporting Format

We reviewed public defender financial reports for the year ended June 30, 2017, 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, except for the 23rd Judicial District, 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. Based on our discussion with the auditor for the 23rd Judicial District, the uniform schedule will be included in future audit reports, but the 2017 revenues and expenditures presented in Table 4 include only those available categories included in the financial statements and budgetary schedule.

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)

Ten public defender reports included deficit spending for the year ended June 30, 2017.

Table 2 presents a listing of all public defender reports that included deficit spending for the year ended June 30, 2017.

Table 2
Louisiana District Public Defenders
A Summary of Deficit Spending and Ending Fund Balance

Judicial District	Expenditures over Revenues	Ending Fund Balance
8th	(34,773)	44,077
13th	(36,834)	10,593
17th	(24,181)	238,818
18th	(15,810)	363,560
21st	(177,004)	583,848
28th	(11,583)	133,943
29th	(164,805)	575,353
36th	(13,056)	114,758
39th	(733)	11,016
40th	(181,090)	286,709

Source: Information obtained from public defender financial reports.

Statement from State Public Defender

According to the State Public Defender, *"during 2017, the Louisiana Public Defender Board (Board) received less money than it had 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."*

The State Public Defender continued, *"traffic filings have decreased by more than 31.5% over the past few years. 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. To preserve the state's public defender system, the Board reduced, and in two instances eliminated, state funding to local public defender districts whose local funding was sufficient to meet their financial needs. This allowed state funding to be directed to those districts with the greatest financial need. Twenty-four districts were required to use their fund balances to finance operations in fiscal year ending 2016. This action is a short-term solution that allowed the continuation of the public defense system during lean economic times. At the same time, this has exhausted most of the local districts' fund balances. As a result, in 2014, 2015, and 2016, we saw districts enter into restriction of services. 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 all LPDB funding. That was increased by the Board to 65%, which was later codified in Act 571 of the 2016 Regular Legislative Session. This has helped some districts, as the number of districts with deficits has been reduced from twenty-four to ten. However, local funding has continued to decrease; therefore, the increase to 65% is only a temporary fix for the districts. Eventually, this increase in funding to the districts will not be sufficient to cover for the drop in local funding and we will find ourselves facing the same crisis in funding we have experienced for the past two years. In FY17, the LPDB had to provide $447,140 in exigency funds to five different district offices to ensure they could remain open through the fiscal year. Without those funds, these five districts would have failed. The 65% increase in DAF allowed LPDB to avoid fiscal crisis, however in a few years this increase in DAF will not be enough to ensure all districts have sufficient funding to make it through the year. Further, this change in funding has had adverse effects on public defense. Due to the reallocation of funding, capital defense funding has decreased by over 30%, which will result in wait lists and delays in capital litigation. Further, programs provided by LPDB in support of the district offices have been decreased or eliminated. LPDB provided Sex Offender Assessment Program attorneys for the various district throughout the state. We will no longer provide that service and those duties have fallen to the districts. We have decreased the funding for criminal appeals, a service provided to assist the districts. Training of public defenders has been slashed, resulting in a decrease in the continuing legal education we can provide to our lawyers. By March 31, 2017, the district offices experienced a decrease of $1,392,707 in local funding, statewide. This extrapolates to an annual decrease of $1,740,883 by the end of this fiscal year (2016-2017). Should this trend continue, the required 65% disbursal of LPDB funds to the districts will be effectively erased in three years.*

At that time, public defense in Louisiana will be in the same dire circumstances that existed at the end of FY16."

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

The revenue and expenditure data provided in this section was presented for the year ended June 30, 2017. 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 my 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, 2017, the revenues of the public defenders ranged from a high of $7.68 million to a low of $103,835.

- Combined revenues of the public defenders totaled $55.2 million.

Expenditure Data

- For the year ending June 30, 2017, the expenditures of the public defenders ranged from a high of $7.41 million to a low of $72,097.

- Combined expenditures of the public defenders totaled $50.5 million.

Table 3 presents summarized financial data from the 41 financial reports received by my office for the year ended June 30, 2017.

Table 3 Louisiana District Public Defenders – Summarized Financial Data for the Year Ended June 30, 2017			
Judicial District	**Total Revenue**	**Total Expenditures**	**(Deficit) or Surplus**
1st	3,248,216	2,927,864	320,352
2nd	493,988	375,335	118,653
3rd	823,839	563,177	260,662
4th	2,375,298	2,109,764	265,534
5th	585,870	451,627	134,243
6th	652,687	563,162	89,525
7th	330,035	322,557	7,478
8th	208,598	243,371	(34,773)
9th	1,127,380	1,085,510	41,870
10th	472,063	464,849	7,214
11th and 42nd	1,176,241	845,963	330,278
12th	410,821	354,318	56,503
13th	233,883	270,717	(36,834)
14th	2,421,150	2,078,877	342,273
15th	3,911,298	3,309,497	601,801
16th	2,095,445	2,028,387	67,058
17th	797,709	821,890	(24,181)
18th	753,226	769,036	(15,810)
19th	4,637,373	4,360,111	277,262
20th	334,056	258,196	75,860
21st	2,939,186	3,116,190	(177,004)
22nd	3,246,751	2,708,720	538,031
23rd	1,148,480	1,010,693	137,787
24th	3,281,253	3,171,165	110,088
25th	377,773	293,503	84,270
26th	1,778,487	1,511,365	267,122
27th	1,085,966	1,000,244	85,722
28th	181,143	192,726	(11,583)
29th	1,000,908	1,165,713	(164,805)
30th	776,621	581,381	195,240
31st	598,805	531,849	66,956
32nd	1,540,119	1,181,527	358,592
33rd	319,294	229,209	90,085
34th	527,933	473,668	54,265
35th	294,091	244,746	49,345
36th	350,296	363,352	(13,056)
37th	176,564	162,007	14,557
38th	103,835	72,097	31,738

Table 3 Louisiana District Public Defenders – Summarized Financial Data for the Year Ended June 30, 2017			
Judicial District	**Total Revenue**	**Total Expenditures**	**(Deficit) or Surplus**
39th	125,292	126,025	(733)
40th	581,983	763,073	(181,090)
Orleans	7,684,507	7,408,677	275,830
Total	**55,208,463**	**50,512,138**	**4,696,325**
Maximum	**7,684,507**	**7,408,677**	**601,801**
Average	**1,346,548**	**1,232,003**	**114,545**
Minimum	**103,835**	**72,097**	**(181,090)**

Table 4

Report Type Judicial Districts	Audit 1st	Review 2nd	Audit 3rd	Audit 4th	Audit 5th	Audit 6th
Revenues:						
State Government						
Appropriations - general			151,017	871,353		114,297
Appropriations - special						
Revenue sharing						
Grants	1,932,366	65,984			260,973	
On-behalf payments						
Other						
Total	**$1,932,366**	**$65,984**	**$151,017**	**$871,353**	**$260,973**	**$114,297**
Local Government						
Appropriations - general						
Appropriations - special						
Grants						
Statutory fines, forfeitures, fees, court costs, and other	410,572	49,460	672,538	1,503,945	324,893	531,688
Taxes - millages, sales, special, and other						
Criminal court fund		375,894				
On-behalf payments						
Other						
Total	**$410,572**	**$425,354**	**$672,538**	**$1,503,945**	**$324,893**	**$531,688**
Federal Government						
Grants - direct						
Grants - indirect (passed-through state						
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Grants and Contributions						
Non-profit organizations						
Private organizations						
Corporate						
Other						
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Charges for Services	904,902					6,342
Investment Earnings	376	800	284		4	360
Miscellaneous		1,850				
Total Revenues	**$3,248,216**	**$493,988**	**$823,839**	**$2,375,298**	**$585,870**	**$652,687**

Table 4

Report Type Judicial Districts	Audit 1st	Review 2nd	Audit 3rd	Audit 4th	Audit 5th	Audit 6th
Expenditures:						
Personnel Services and Benefits						
Salaries	2,087,064		25,200	560,882		116,400
On-behalf payments - salaries						
Retirement contributions	31,575					
On-behalf payments - retirement						
Insurance	172,729					16,528
On-behalf payments - insurance						
Payroll taxes			1,979	44,227		10,724
Other						
Total	**$2,291,368**	**$0**	**$27,179**	**$605,109**	**$0**	**$143,652**
Professional Development						
Dues, licenses, and registrations	800			1,450		
Travel	2,535			8,736		
Other						
Total	**$3,335**	**$0**	**$0**	**$10,186**	**$0**	**$0**
Operating Costs						
Library and research	18,188	4,000		8,280		17,625
Contract services - attorney/legal	234,326	346,800	488,250	1,319,421	390,897	332,160
Contract services - other	22,264	14,188	28,894	41,717	8,552	6,560
Lease - office	242,609		7,800		1,750	7,200
Lease - autos and other	11,428				150	
Travel - transportation				4,665	2,800	20,135
Travel - other					347	6,152
Insurance	19,646	400	887	5,887		12,472
Supplies	11,102		134	22,394	4,719	2,493
Repairs and maintenance			3,722	74,513		2,663
Utilities and telephone	16,566		4,686	10,591	1,559	9,344
Other	57,032	9,404	1,625	5,302	40,853	2,706
Total	**$633,161**	**$374,792**	**$535,998**	**$1,492,770**	**$451,627**	**$419,510**
Debt Service						
Capital outlay		543		1,699		
Total Expenditures	**$2,927,864**	**$375,335**	**$563,177**	**$2,109,764**	**$451,627**	**$563,162**
Excess (Deficit) of Revenues over Expenditures	**$320,352**	**$118,653**	**$260,662**	**$265,534**	**$134,243**	**$89,525**

Table 4						
Report Type Judicial Districts	Review 7th	Review 8th	Audit 9th	Review 10th	Audit 11th & 42nd	Review 12th
Revenues:						
State Government						
Appropriations - general		121,236		234,688	372,995	
Appropriations - special		4,062	497,396			145,923
Revenue sharing						
Grants	169,596					
On-behalf payments						
Other						
Total	**$169,596**	**$125,298**	**$497,396**	**$234,688**	**$372,995**	**$145,923**
Local Government						
Appropriations - general						
Appropriations - special						
Grants						
Statutory fines, forfeitures, fees, court costs, and other	158,553	66,799	596,336	237,053	802,599	264,719
Taxes - millages, sales, special, and other						
Criminal court fund						
On-behalf payments						
Other		16,501			200	
Total	**$158,553**	**$83,300**	**$596,336**	**$237,053**	**$802,799**	**$264,719**
Federal Government						
Grants - direct						
Grants - indirect (passed-through state						
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Grants and Contributions						
Non-profit organizations						
Private organizations						
Corporate						
Other						
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Charges for Services			33,030			
Investment Earnings	171		618	322	447	179
Miscellaneous	1,715					
Total Revenues	**$330,035**	**$208,598**	**$1,127,380**	**$472,063**	**$1,176,241**	**$410,821**

Table 4						
Report Type Judicial Districts	Review 7th	Review 8th	Audit 9th	Review 10th	Audit 11th & 42nd	Review 12th
Expenditures:						
Personnel Services and Benefits						
Salaries	137,963	38,773	279,328	139,550	73,803	137,600
On-behalf payments - salaries						
Retirement contributions	14,535		35,627			17,544
On-behalf payments - retirement						
Insurance						2,809
On-behalf payments - insurance						
Payroll taxes	2,888		11,833	10,675	6,163	2,051
Other						
Total	**$155,386**	**$38,773**	**$326,788**	**$150,225**	**$79,966**	**$160,004**
Professional Development						
Dues, licenses, and registrations	75		3,567	3,205	1,102	
Travel			9,586		6,492	
Other						
Total	**$75**	**$0**	**$13,153**	**$3,205**	**$7,594**	**$0**
Operating Costs						
Library and research	4,547	3,544	3,112	929	747	
Contract services - attorney/legal	110,525	170,805	642,239	235,000	668,762	154,800
Contract services - other	28,387	4,500	21,820	40,725	26,503	
Lease - office			18,100	12,000	27,200	7,800
Lease - autos and other	8,297	9,042		1,336		
Travel - transportation					745	
Travel - other		2,044				
Insurance	5,384	2,353	16,007	7,413	9,640	
Supplies	1,970	1,804	26,911	994	9,022	
Repairs and maintenance		2,855				190
Utilities and telephone	5,701	6,794	12,306	6,452	7,587	7,477
Other	2,285	857	1,410	6,570	8,197	24,047
Total	**$167,096**	**$204,598**	**$741,905**	**$311,419**	**$758,403**	**$194,314**
Debt Service						
Capital outlay			3,664			
Total Expenditures	**$322,557**	**$243,371**	**$1,085,510**	**$464,849**	**$845,963**	**$354,318**
Excess (Deficit) of Revenues over Expenditures	**$7,478**	**($34,773)**	**$41,870**	**$7,214**	**$330,278**	**$56,503**

Table 4						
Report Type Judicial Districts	Review 13th	Audit 14th	Audit 15th	Audit 16th	Audit 17th	Audit 18th
Revenues:						
State Government						
Appropriations - general						166,678
Appropriations - special						
Revenue sharing						
Grants	143,746	1,253,453	1,561,969	960,770	267,956	
On-behalf payments						
Other						
Total	**$143,746**	**$1,253,453**	**$1,561,969**	**$960,770**	**$267,956**	**$166,678**
Local Government						
Appropriations - general						
Appropriations - special						
Grants				40,000		
Statutory fines, forfeitures, fees, court costs, and other	90,016	1,046,513	2,070,598	982,497	526,532	584,224
Taxes - millages, sales, special, and other						
Criminal court fund						
On-behalf payments						
Other						
Total	**$90,016**	**$1,046,513**	**$2,070,598**	**$1,022,497**	**$526,532**	**$584,224**
Federal Government						
Grants - direct						
Grants - indirect (passed-through state						
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Grants and Contributions						
Non-profit organizations						
Private organizations						
Corporate						
Other			25,430			
Total	**$0**	**$0**	**$25,430**	**$0**	**$0**	**$0**
Charges for Services		119,576	196,214	109,280		
Investment Earnings	121	1,004	7,087	569	1,605	2,324
Miscellaneous		604	50,000	2,329	1,616	
Total Revenues	**$233,883**	**$2,421,150**	**$3,911,298**	**$2,095,445**	**$797,709**	**$753,226**

Table 4						
Report Type Judicial Districts	Review 13th	Audit 14th	Audit 15th	Audit 16th	Audit 17th	Audit 18th
Expenditures:						
Personnel Services and Benefits						
Salaries	18,015	1,217,064	1,504,554	1,215,726	417,004	251,853
On-behalf payments - salaries						
Retirement contributions		22,898	19,599	20,274	33,731	
On-behalf payments - retirement						
Insurance		147,797	132,148	122,294		2,750
On-behalf payments - insurance						
Payroll taxes	1,386	93,444	112,596	97,719	32,254	19,588
Other		19,500	9,012			
Total	**$19,401**	**$1,500,703**	**$1,777,909**	**$1,456,013**	**$482,989**	**$274,191**
Professional Development						
Dues, licenses, and registrations	1,041	7,080	37,548	10,860	77	
Travel		2,339			3,215	
Other	65					
Total	**$1,106**	**$9,419**	**$37,548**	**$10,860**	**$3,292**	**$0**
Operating Costs						
Library and research		22,768	15,568	17,926	9,627	18,878
Contract services - attorney/legal	196,689	442,912	1,086,036	355,838	259,855	426,782
Contract services - other	35,849	13,600	102,412	55,622	6,692	27,110
Lease - office			169,124	40,218	26,050	3,960
Lease - autos and other			17,986	5,650		
Travel - transportation		6,180		8,112		4,200
Travel - other			6,677			
Insurance		22,199	18,464	7,920	9,063	1,149
Supplies		36,819	38,536	23,232	10,597	6,453
Repairs and maintenance		9,107	3,305	11,831	1,038	1,121
Utilities and telephone		7,445	24,480	31,152	8,555	4,159
Other	17,672	5,261	4,284			1,033
Total	**$250,210**	**$566,291**	**$1,486,872**	**$557,501**	**$331,477**	**$494,845**
Debt Service			3,215			
Capital outlay		2,464	3,953	4,013	4,132	
Total Expenditures	**$270,717**	**$2,078,877**	**$3,309,497**	**$2,028,387**	**$821,890**	**$769,036**
Excess (Deficit) of Revenues over Expenditures	**($36,834)**	**$342,273**	**$601,801**	**$67,058**	**($24,181)**	**($15,810)**

Table 4						
Report Type Judicial Districts	Audit 19th	Review 20th	Audit 21st	Audit 22nd	Audit 23rd	Audit 24th
Revenues:						
State Government						
Appropriations - general	2,089,344				445,359	
Appropriations - special						652,172
Revenue sharing						
Grants			1,354,717	1,663,353	22,222	
On-behalf payments						
Other						
Total	**$2,089,344**	**$0**	**$1,354,717**	**$1,663,353**	**$467,581**	**$652,172**
Local Government						
Appropriations - general			25,000			
Appropriations - special						
Grants				149,000		26,250
Statutory fines, forfeitures, fees, court costs, and other	2,307,822	333,900	1,548,142	1,185,891	655,657	2,587,117
Taxes - millages, sales, special, and other						
Criminal court fund						
On-behalf payments						
Other	7,550			178,224		7,474
Total	**$2,315,372**	**$333,900**	**$1,573,142**	**$1,513,115**	**$655,657**	**$2,620,841**
Federal Government						
Grants - direct						
Grants - indirect (passed-through state						
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Grants and Contributions						
Non-profit organizations						
Private organizations						
Corporate						
Other						
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Charges for Services	208,334			66,651	24,872	
Investment Earnings	24,323	156	1,672	1,148	370	8,240
Miscellaneous			9,655	2,484		
Total Revenues	**$4,637,373**	**$334,056**	**$2,939,186**	**$3,246,751**	**$1,148,480**	**$3,281,253**

Table 4						
Report Type Judicial Districts	Audit 19th	Review 20th	Audit 21st	Audit 22nd	Audit 23rd	Audit 24th
Expenditures:						
Personnel Services and Benefits						
Salaries	2,690,343	127,230	1,809,999	1,872,917	843,774	173,353
On-behalf payments - salaries						
Retirement contributions	204,103		231,085			17,094
On-behalf payments - retirement						
Insurance	298,411		371,031	179,757		290
On-behalf payments - insurance						
Payroll taxes	34,915	10,187	25,404	144,144		2,480
Other	160					1,517
Total	**$3,227,932**	**$137,417**	**$2,437,519**	**$2,196,818**	**$843,774**	**$194,734**
Professional Development						
Dues, licenses, and registrations	16,216	707	3,082	7,150	313	10,915
Travel		956		3,999	10,263	2,134
Other						460
Total	**$16,216**	**$1,663**	**$3,082**	**$11,149**	**$10,576**	**$13,509**
Operating Costs						
Library and research	35,100	2,921		31,205		2,974
Contract services - attorney/legal	539,147	76,953	407,367	323,690	18,461	2,670,767
Contract services - other	90,509		48,534	20,556	45,154	148,825
Lease - office	174,157	9,600	29,652	16,044	18,000	53,100
Lease - autos and other	16,538		9,283			5,349
Travel - transportation			16,495			
Travel - other	7,924					
Insurance	51,027	505	23,467	31,132	49,581	33,848
Supplies	108,668		31,120	17,480	16,084	16,534
Repairs and maintenance	25		4,556	525	1,980	8,438
Utilities and telephone	34,275	5,845	27,083	37,354	6,535	21,584
Other	8,715	23,292	64,935	21,767	548	1,431
Total	**$1,066,085**	**$119,116**	**$662,492**	**$499,753**	**$156,343**	**$2,962,850**
Debt Service						
Capital outlay	49,878		13,097	1,000		72
Total Expenditures	**$4,360,111**	**$258,196**	**$3,116,190**	**$2,708,720**	**$1,010,693**	**$3,171,165**
Excess (Deficit) of Revenues over Expenditures	**$277,262**	**$75,860**	**($177,004)**	**$538,031**	**$137,787**	**$110,088**

Table 4						
Report Type Judicial Districts	Review 25th	Audit 26th	Audit 27th	Compilation 28th	Audit 29th	Audit 30th
Revenues:						
State Government						
Appropriations - general	203,757		393,901			
Appropriations - special					33,582	
Revenue sharing						
Grants		968,280		126,659		207,220
On-behalf payments						
Other						
Total	**$203,757**	**$968,280**	**$393,901**	**$126,659**	**$33,582**	**$207,220**
Local Government						
Appropriations - general						
Appropriations - special						
Grants						
Statutory fines, forfeitures, fees, court costs, and other	173,125	698,396	690,577	54,484	957,740	498,369
Taxes - millages, sales, special, and other						
Criminal court fund						
On-behalf payments						
Other						
Total	**$173,125**	**$698,396**	**$690,577**	**$54,484**	**$957,740**	**$498,369**
Federal Government						
Grants - direct						
Grants - indirect (passed-through state						
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Grants and Contributions						
Non-profit organizations						
Private organizations						
Corporate						
Other						
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Charges for Services		111,811				70,106
Investment Earnings			1,488		6,994	337
Miscellaneous	891				2,592	589
Total Revenues	**$377,773**	**$1,778,487**	**$1,085,966**	**$181,143**	**$1,000,908**	**$776,621**

Table 4						
Report Type Judicial Districts	Review 25th	Audit 26th	Audit 27th	Compilation 28th	Audit 29th	Audit 30th
Expenditures:						
Personnel Services and Benefits						
Salaries	127,708	768,714	115,611	69,790		90,449
On-behalf payments - salaries			9,560			
Retirement contributions	16,266	6,658				
On-behalf payments - retirement						
Insurance	88	109,029				
On-behalf payments - insurance						
Payroll taxes	1,852	56,017		5,931		8,125
Other						
Total	**$145,914**	**$940,418**	**$125,171**	**$75,721**	**$0**	**$98,574**
Professional Development						
Dues, licenses, and registrations		5,036			7,039	1,744
Travel						
Other		136				
Total	**$0**	**$5,172**	**$0**	**$0**	**$7,039**	**$1,744**
Operating Costs						
Library and research		20,053	10,198			7,915
Contract services - attorney/legal	113,762	433,943	834,047	87,775	750,000	414,845
Contract services - other	22,875	24,000	2,700	6,999	365,978	22,577
Lease - office		5,314		5,400		
Lease - autos and other						4,691
Travel - transportation						
Travel - other	368					8,653
Insurance		18,079		6,917		6,374
Supplies		9,438	7,924	1,626	39,001	9,161
Repairs and maintenance		27,109				
Utilities and telephone	2,353	26,130	11,607	7,864		6,808
Other	8,231	1,709	8,597	424		39
Total	**$147,589**	**$565,775**	**$875,073**	**$117,005**	**$1,154,979**	**$481,063**
Debt Service						
Capital outlay					3,695	
Total Expenditures	**$293,503**	**$1,511,365**	**$1,000,244**	**$192,726**	**$1,165,713**	**$581,381**
Excess (Deficit) of Revenues over Expenditures	**$84,270**	**$267,122**	**$85,722**	**($11,583)**	**($164,805)**	**$195,240**

Table 4

Report Type Judicial Districts	Audit 31st	Audit 32nd	Review 33rd	Audit 34th	Review 35th	Audit 36th
Revenues:						
State Government						
Appropriations - general						
Appropriations - special					145,909	
Revenue sharing						
Grants	307,318	534,097	114,847	338,306		77,913
On-behalf payments						
Other						
Total	**$307,318**	**$534,097**	**$114,847**	**$338,306**	**$145,909**	**$77,913**
Local Government						
Appropriations - general						
Appropriations - special						
Grants						
Statutory fines, forfeitures, fees, court costs, and other	281,674	993,392	190,815	189,531	129,906	272,315
Taxes - millages, sales, special, and other						
Criminal court fund						
On-behalf payments	673					
Other						
Total	**$282,347**	**$993,392**	**$190,815**	**$189,531**	**$129,906**	**$272,315**
Federal Government						
Grants - direct						
Grants - indirect (passed-through state						
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Other Grants and Contributions						
Non-profit organizations						
Private organizations						
Corporate						
Other						
Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Charges for Services	8,525	12,292	12,963		18,052	
Investment Earnings	615	338	39	96	224	68
Miscellaneous			630			
Total Revenues	**$598,805**	**$1,540,119**	**$319,294**	**$527,933**	**$294,091**	**$350,296**

Table 4						
Report Type Judicial Districts	Audit 31st	Audit 32nd	Review 33rd	Audit 34th	Review 35th	Audit 36th
Expenditures:						
Personnel Services and Benefits						
Salaries	46,982	698,495	173,723	94,000	36,000	
On-behalf payments - salaries						
Retirement contributions	5,982	60,261	11,475	10,329		
On-behalf payments - retirement	674					
Insurance	11,713	30,783				
On-behalf payments - insurance						
Payroll taxes	3,595	24,970	7,711	7,383	2,754	
Other						
Total	**$68,946**	**$814,509**	**$192,909**	**$111,712**	**$38,754**	**$0**
Professional Development						
Dues, licenses, and registrations	2,139	1,775				450
Travel	1,793	2,435				325
Other						
Total	**$3,932**	**$4,210**	**$0**	**$0**	**$0**	**$775**
Operating Costs						
Library and research		17,062		1,965		81,855
Contract services - attorney/legal	432,868	209,552	18,944	328,513	190,689	253,681
Contract services - other	10,512	14,470	13,608	9,000	5,985	22,500
Lease - office		61,776		3,529		
Lease - autos and other						
Travel - transportation						
Travel - other						
Insurance	1,043	23,282			2,911	
Supplies	2,265	15,596	1,288	4,003	732	2,158
Repairs and maintenance	3,000	6,302				
Utilities and telephone	2,422	5,479	2,362			2,383
Other	6,861	4,489	98	14,946	5,675	
Total	**$458,971**	**$358,008**	**$36,300**	**$361,956**	**$205,992**	**$362,577**
Debt Service						
Capital outlay		4,800				
Total Expenditures	**$531,849**	**$1,181,527**	**$229,209**	**$473,668**	**$244,746**	**$363,352**
Excess (Deficit) of Revenues over Expenditures	**$66,956**	**$358,592**	**$90,085**	**$54,265**	**$49,345**	**($13,056)**

Table 4					
Report Type	Compilation	Compilation	Compilation	Audit	Audit
Judicial Districts	37th	38th	39th	40th	Orleans
Revenues:					
State Government					
Appropriations - general	142,440		78,519	1,043	3,293,236
Appropriations - special					24,611
Revenue sharing					
Grants					
On-behalf payments					
Other					
Total	**$142,440**	**$0**	**$78,519**	**$1,043**	**$3,317,847**
Local Government					
Appropriations - general					1,513,623
Appropriations - special					
Grants					115,084
Statutory fines, forfeitures, fees, court costs, and other	34,124	100,888	46,126	512,099	2,382,813
Taxes - millages, sales, special, and other				17,500	
Criminal court fund					
On-behalf payments					
Other				39,798	
Total	**$34,124**	**$100,888**	**$46,126**	**$569,397**	**$4,011,520**
Federal Government					
Grants - direct					
Grants - indirect (passed-through state					41,033
Total	**$0**	**$0**	**$0**	**$0**	**$41,033**
Other Grants and Contributions					
Non-profit organizations					177,980
Private organizations					
Corporate					
Other					31,769
Total	**$0**	**$0**	**$0**	**$0**	**$209,749**
Charges for Services		2,900	580	9,804	104,344
Investment Earnings		47	67	730	14
Miscellaneous				1,009	
Total Revenues	**$176,564**	**$103,835**	**$125,292**	**$581,983**	**$7,684,507**

Table 4					
Report Type Judicial Districts	Compilation 37th	Compilation 38th	Compilation 39th	Audit 40th	Audit Orleans
Expenditures:					
Personnel Services and Benefits					
Salaries	16,152	42,696	29,400	370,223	4,291,360
On-behalf payments - salaries					
Retirement contributions		5,331			
On-behalf payments - retirement					
Insurance		1,129		7,620	553,896
On-behalf payments - insurance					
Payroll taxes		607	2,249	28,258	354,221
Other					324,790
Total	**$16,152**	**$49,763**	**$31,649**	**$406,101**	**$5,524,267**
Professional Development					
Dues, licenses, and registrations				4,355	34,998
Travel					
Other					
Total	**$0**	**$0**	**$0**	**$4,355**	**$34,998**
Operating Costs					
Library and research				813	35,618
Contract services - attorney/legal	134,191	5,722	88,600	286,656	1,067,944
Contract services - other	11,496	12,050	2,140	13,829	103,675
Lease - office				16,270	294,000
Lease - autos and other				3,343	10,571
Travel - transportation		2,744		2,923	19,610
Travel - other	168			760	
Insurance			1,612	9,874	57,379
Supplies		1,163		2,598	50,512
Repairs and maintenance				2,237	9,202
Utilities and telephone		600	2,024	6,553	48,505
Other		55		5,587	96,809
Total	**$145,855**	**$22,334**	**$94,376**	**$351,443**	**$1,793,825**
Debt Service					
Capital outlay				1,174	55,587
Total Expenditures	**$162,007**	**$72,097**	**$126,025**	**$763,073**	**$7,408,677**
Excess (Deficit) of Revenues over Expenditures	**$14,557**	**$31,738**	**($733)**	**($181,090)**	**$275,830**