

# **LPDB REPORT TO THE JOINT LEGISLATIVE COMMITTEE ON THE BUDGET**

**MARCH 1, 2011**

**LOUISIANA PUBLIC DEFENDER BOARD**  
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## *Preface*

This report has been prepared in accordance with La. R.S. 15:147(B)(11). As is further explained in the Notes contained at the end of this report, the Louisiana Public Defender Board (the “Board” or the “LPDB”), like all Louisiana state agencies, operates on a fiscal-year (FY) basis that begins on July 1st of one year and ends on June 30th of the following year. Because La. R.S. 15:147(B)(11) requires the information to be reported on a calendar-year (CY) basis, the Board was required to compile data from two fiscal years, namely, FY 2009-10 and FY 2010-11.

During **FY 09-10**, the Board’s total means of financing (per Act 10) was **\$27,879,151**. During **FY 10-11**, the Board’s total means of financing (per Act 11) was **\$33,177,662**. However, because the Board does not expend one-twelfth of its appropriations monthly, during CY 2010, the Board expended \$38,762,875 (i.e., \$5,585,213 more than its FY 10-11 appropriation). Put another way, as a result of timing differences, the Board expended 54.04% of its FY 09-10 appropriation in the second half of FY 09-10 (i.e., the first half of CY 2010) and expended 71.43% of its FY 10-11 appropriation in the first half of FY 10-11 (i.e., the second half of CY 2010).

## *Summary*

<b>LPDB’s FY 09-10 appropriation:</b>	<b>\$27,879,151</b>
<b>LPDB’s FY 10-11 appropriation:</b>	<b>\$33,177,662</b>
<b>LPDB’s CY 2010 means of financing:</b>	<b>\$38,762,875</b>
<b>Percentage of FY 09-10 appropriation spent in CY 2010:</b>	<b>54.04%</b>
<b>Percentage of FY 10-11 appropriation spent in CY 2010:</b>	<b>71.43%</b>

**THE NOTES CONTAINED AT THE END OF THIS REPORT ARE AN INTEGRAL PART OF THIS REPORT. A CLOSE REVIEW OF THE NOTES IS NECESSARY TO UNDERSTAND THIS REPORT AND THE INFORMATION PRESENTED HEREIN.**

**LOUISIANA PUBLIC DEFENDER BOARD**  
**CY 2010 MEANS OF FINANCING AND EXPENDITURES\***

DESCRIPTION	January 2010 - June 2010 FISCAL YEAR 09-10	July 2010 - December 2010 FISCAL YEAR 10-11	TOTAL FOR CALENDAR YEAR 2010
<b>MEANS OF FINANCING:</b>			
<b>STATUTORY DEDICATIONS</b>			
DNA TESTING POST-CONVICTION FUND (CR5)	0	0	0
LA INDIGENT PARENT REPRESENTATION FUND (S08)	488,305	979,680	1,467,985
LA PUBLIC DEFENDER FUND (V31)	14,576,745	22,718,145	37,294,890
<b>TOTAL MEANS OF FINANCING</b>	<b>15,065,050</b>	<b>23,697,825</b>	<b>38,762,875</b>
<b>EXPENDITURES:</b>			
Salaries	547,939	618,017	1,165,956
Other Compensation	18,502	63,941	82,443
Related Benefits	152,628	181,212	333,840
<b>TOTAL PERSONAL SERVICES</b>	<b>719,069</b>	<b>863,170</b>	<b>1,582,239</b>
Travel	8,942	24,962	33,904
Operating Services	77,473	102,199	179,672
Supplies	6,873	7,729	14,602
<b>TOTAL OPERATING EXPENSES</b>	<b>93,288</b>	<b>134,890</b>	<b>228,178</b>
<b>PROFESSIONAL SERVICES</b>	<b>77,328</b>	<b>24,167</b>	<b>101,495</b>
Other Charges:			
DNA Testing Post-Conviction	0	0	0
Indigent Parent Representation	488,305	979,680	1,467,985
Public Defender	13,668,059	21,677,398	35,345,457
<b>TOTAL OTHER CHARGES</b>	<b>14,156,364</b>	<b>22,657,078</b>	<b>36,813,442</b>
<b>INTERAGENCY TRANSFERS</b>	<b>7,084</b>	<b>13,220</b>	<b>20,304</b>
Acquisitions	11,917	5,300	17,217
Major Repairs	0	0	0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>11,917</b>	<b>5,300</b>	<b>17,217</b>
<b>TOTAL EXPENDITURES</b>	<b>15,065,050</b>	<b>23,697,825</b>	<b>38,762,875</b>

\*Please see accompanying notes.

## CY 2010 Revenues and Expenditures

District	Total CY 10 State Funds Distributed	State Funds Available for Use in CY 10	Total Local Funding Received by Districts	Combined State and Local Funds Available for Use in CY 10	Percent of Total Revenue Funded by State for CY 10	Total Expenditures
1	1,203,027	830,199	1,621,197	2,451,396	33.87%	3,356,549
2	21,652	21,652	315,034	336,686	6.43%	450,843
3	140,182	72,484	361,909	434,392	16.69%	601,068
4	1,636,107	1,064,003	1,485,139	2,549,142	41.74%	2,488,154
5	161,613	106,743	197,926	304,669	35.04%	439,246
6	223,094	160,901	271,122	432,023	37.24%	481,531
7	175,969	102,175	63,400	165,575	61.71%	448,897
8	73,331	48,508	71,709	120,218	40.35%	261,666
9	484,527	332,364	671,224	1,003,588	33.12%	1,164,147
10	186,166	116,794	224,181	340,975	34.25%	474,929
11	386,928	269,618	68,905	338,522	79.65%	318,101
12	177,647	119,282	145,743	265,025	45.01%	384,797
13	225,979	149,464	112,200	261,663	57.12%	335,525
14	2,128,707	1,382,400	987,049	2,369,448	58.34%	1,744,714
15	890,834	623,545	2,233,645	2,857,190	21.82%	3,313,842
16	494,863	329,539	1,588,918	1,918,458	17.18%	1,954,463
17	48,125	48,125	569,295	617,420	7.79%	784,323
18	103,143	99,141	874,614	973,755	10.18%	842,667
19	1,185,497	814,164	3,101,524	3,915,688	20.79%	4,877,913
20	0	0	171,019	171,019	0.00%	223,883
21	1,953,677	1,247,802	1,563,939	2,811,741	44.38%	2,961,210
22	1,851,218	1,167,159	1,215,821	2,382,980	48.98%	2,772,124
23	323,667	173,665	719,845	893,510	19.44%	1,135,937
24	1,063,177	744,608	2,566,314	3,310,922	22.49%	3,570,652
25	233,739	127,169	109,512	236,681	53.73%	1,071,585
26	880,348	653,540	997,549	1,651,090	39.58%	1,912,970
27	49,598	49,598	579,675	629,273	7.88%	1,030,340
28	231,319	168,803	61,872	230,674	73.18%	239,311
29	8,643	8,643	799,810	808,453	1.07%	841,222
30	62,263	31,132	372,703	403,834	7.71%	456,215
31	42,532	38,530	418,467	456,997	8.43%	611,392
32	338,126	246,368	933,191	1,179,559	20.89%	1,402,046
33	78,427	63,406	261,113	324,520	19.54%	230,790
34	391,668	295,881	177,723	473,604	62.47%	358,049
35	59,184	41,987	104,619	146,606	28.64%	190,092
36	74,916	45,391	309,857	355,247	12.78%	365,812
37	93,373	60,944	35,228	96,172	63.37%	153,476
38	479	479	76,419	76,898	0.62%	164,405
39	56,872	41,392	54,359	95,751	43.23%	122,132
40	161,511	125,442	780,238	905,680	13.85%	756,366
41	7,053,377	4,653,800	2,691,574	7,345,374	63.36%	8,622,509
42	113,747	73,408	368,492	441,900	16.61%	438,317
<b>Totals</b>	<b>25,069,251</b>	<b>16,750,245</b>	<b>30,334,072</b>	<b>47,084,317</b>	<b>35.57%</b>	<b>54,354,212</b>

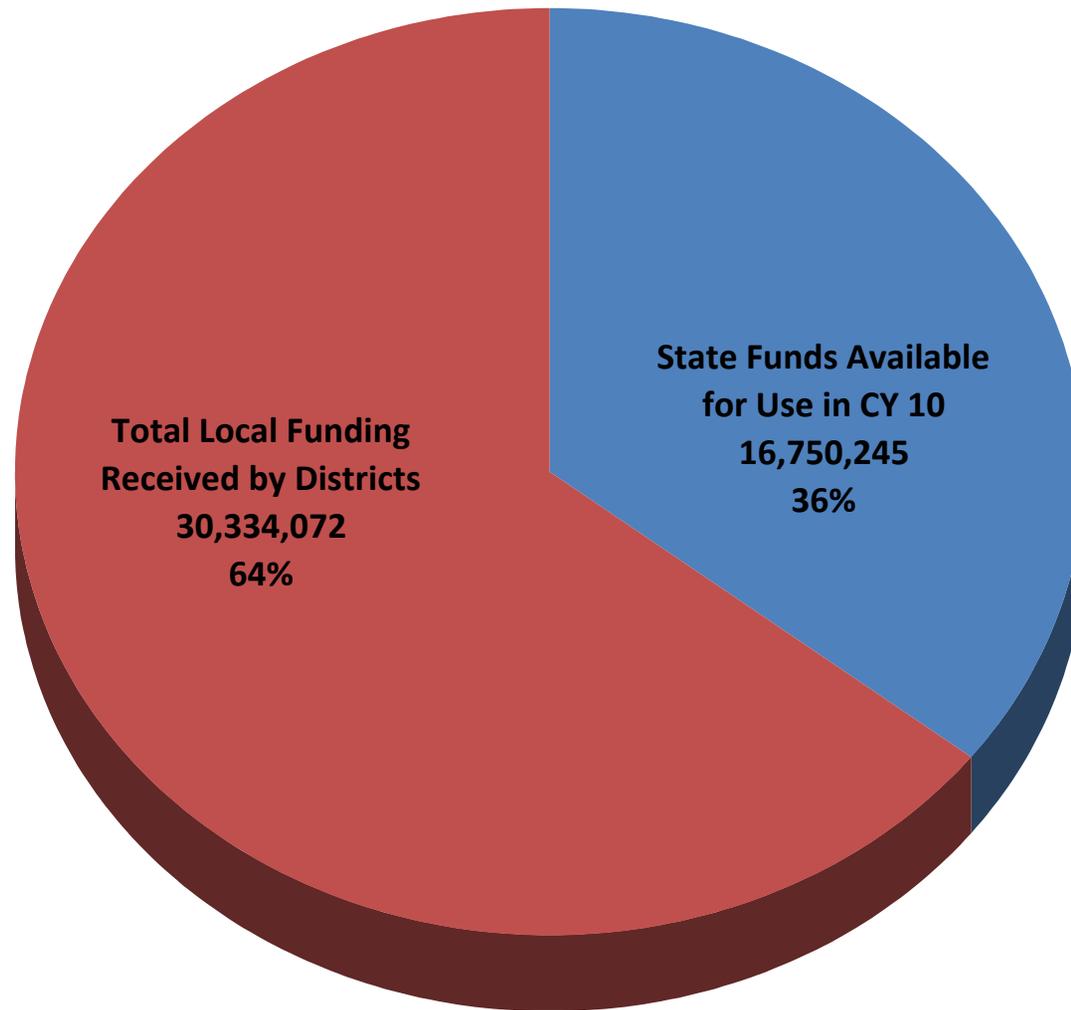
**Local Revenues \$ 30,334,072**

**State Funds Available for Use in CY 10 \$ 16,750,245**

**District Fund Balance Depletions \$ 7,269,895**

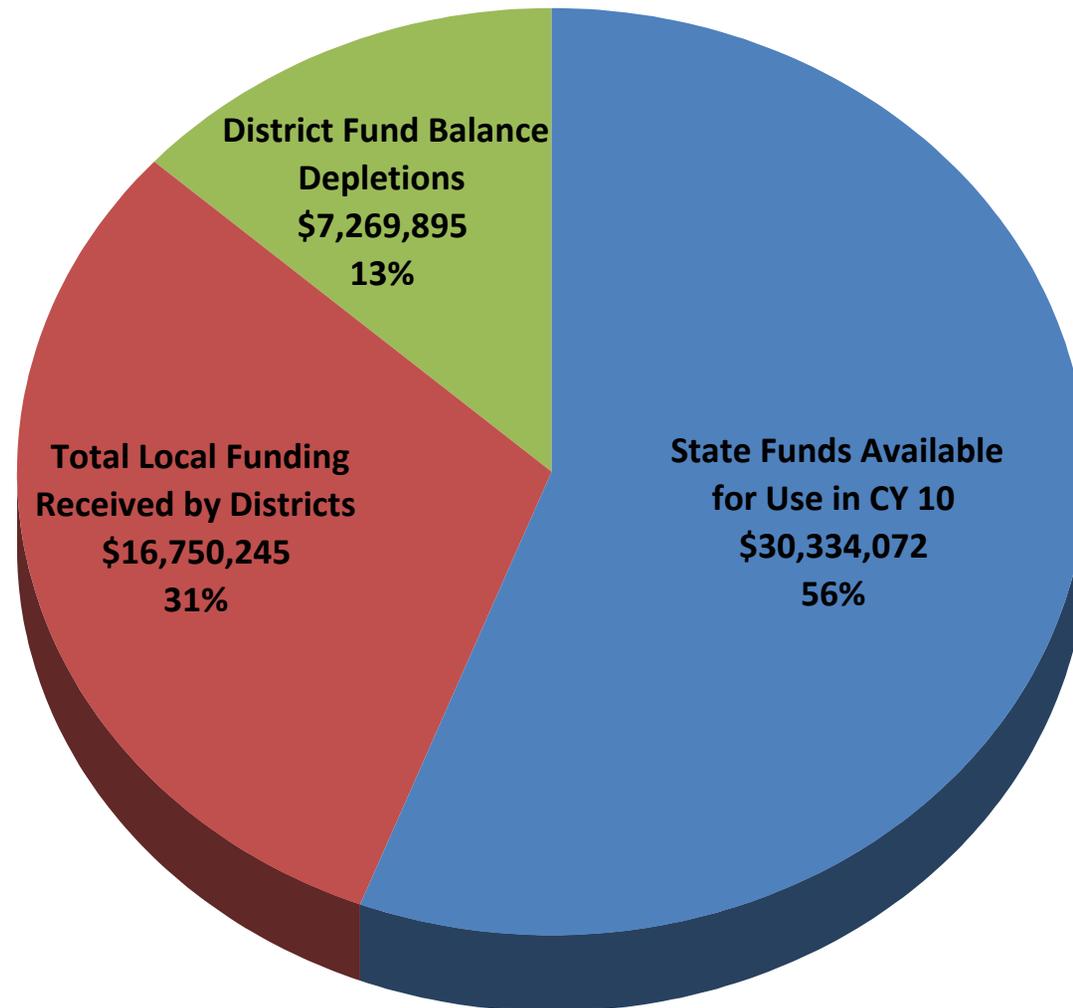
\*Please see accompanying notes.

## Local Districts' Revenues by Funding Source for CY 2010



\*Please see accompanying notes.

## Local Districts' Expenditures by Funding Source for CY 2010



\*Please see accompanying notes.

*Notes  
to the*

**Louisiana Public Defender Board's  
CY 2010 Annual Financial Report to the JLCB**  
*Prepared in accordance with La. R.S. 15:147(B)(11)*

**1. The Louisiana Public Defender Board's CY 2010 Means of Financing and Expenditures**

The Louisiana Public Defender Board (the "Board" or the "LPDB"), like all Louisiana state agencies, operates on a fiscal-year (FY) basis that begins on July 1st of one year and ends on June 30th of the following year. Notwithstanding the foregoing, La. R.S. 15:147(B)(11) requires the Board to:

Prepare and submit to the Joint Legislative Committee on the Budget on or before March first of each year an annual financial report which outlines the expenditures of local, state, and federal funds for the previous **calendar year** for review by the Joint Legislative Committee on the Budget. (Emphasis added.)

In order to prepare a calendar year (CY) 2010 annual financial report, the Board used data from two fiscal years, namely, FY 2009-10 and FY 2010-11. Specifically, the Board used monthly revenues ("means of financing") and expenditures from the last half of FY 2009-10 (January 1 through June 30, 2010) and the first half of FY 2010-11 (July 1 through December 31, 2010) to compile the figures for CY 2010.

Although factually correct, the Board's CY 2010 Means of Financing and Expenditures report has the potential to mislead readers. To illustrate, during CY 2010, the Board spent \$38,762,875; however, the largest appropriation the Board has received to date was in FY 2010-11, in which the Board (pursuant to Act 11) was appropriated only \$33,177,662, or \$5,585,213 less than the Board spent in CY 2010. The explanation for the discrepancy is simple: The Board does not expend one-twelfth of its appropriation monthly. From January 1 through June 30, 2010, the Board expended 54.047% of its means of financing (i.e., \$15,065,050 of \$27,879,151) for FY 2009-10; from July 1 through December 31, 2010, the Board expended 71.43% (i.e., \$23,697,825 of \$33,177,662) of its FY 2010-11 funds.

**2. Local Districts CY 2010 Revenues and Expenditures**

Like the Board, local districts operate on a fiscal-year (FY) basis that begins on July 1st of one year and ends on June 30th of the following year. The information contained within the Local Districts CY 2010 Revenues and Expenditures report summarizes information taken by Board staff from each district's monthly self-reports and includes revenues received from the state; revenues received from local sources; combined revenues; percentage of revenues funded by the state; and total expenditures incurred for CY 2010.

**3. Pie Charts**

The first pie chart graphically depicts (in dollars and in percentages) the combined sources of all local districts' funding, reflecting revenues received from the state and revenues received from local sources during CY 2010. The second pie chart graphically depicts (in dollars and in percentages) the combined sources of all local districts' funding that were used to pay expenditures incurred during CY 2010, reflecting revenues received from the state and revenues received from local sources and the local districts' use of positive fund balances.