

LOUISIANA PUBLIC DEFENDER BOARD



Bobby Jindal
Governor

Frank X. Neuner, Jr.
Chairman

Jean M. Faria
State Public Defender

EQUAL JUSTICE FOR ALL

February 26, 2013

The Honorable Jack Donahue, Chairman
Joint Legislative Committee on the Budget
Post Office Box 94183
Baton Rouge, Louisiana 70804

Dear Chairman Donahue:

In accordance with La. R.S. 15:147(B)(11), enclosed please find the Louisiana Public Defender Board's (the "Board's") annual financial report which outlines the expenditures of local, state, and federal funds for calendar year (CY) 2012.

The Board is audited annually (on a fiscal-year (FY) basis) pursuant to La. R.S. 24:513, et seq. However, the information contained within this report is unaudited and was compiled by using data from two different fiscal years (FY 2011-12 and FY 2012-13). Notwithstanding the foregoing, to the best of the Board's knowledge and belief, the enclosed report, when read in conjunction with the accompanying notes, is accurate in all material respects and is reported in a manner that fairly presents the means of financing (or revenue) and expenditures of the Board and the various local public defender districts during CY 2012.

The CY 2012 report is comprised of five distinct parts. The first part, entitled "Louisiana Public Defender Board CY 2012 Means of Financing and Expenditures" presents the Board's means of financing and expenditures during CY 2012. The second part, referred to as "CY 2012 Revenues and Expenditures by District" presents the revenues and expenditures of each individual public defender district during CY 2012. The third and fourth parts are pie charts that graphically depict the sources of revenues and identify the funds used for expenditures, respectively. The fifth part consists of the Board's notes to the CY 2012 report; considering that the Board does not spend one-twelfth of its budget monthly during the fiscal year, the notes are essential to understanding the Board's CY 2012 report in any meaningful way.

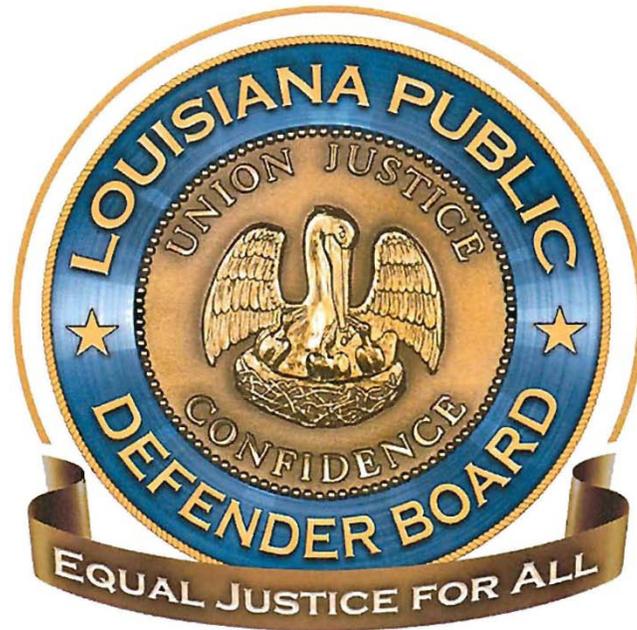
If you have any questions or need additional information, please call me at (225) 219-9305.

Sincerely,

A handwritten signature in blue ink that reads "Julie H. Kilborn". The signature is fluid and cursive, with the first name being the most prominent.

Julie H. Kilborn
Interim State Public Defender

Enclosure
JHK:blp



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

MARCH 1, 2013

**LOUISIANA PUBLIC DEFENDER BOARD
500 LAUREL ST., SUITE 300 BATON ROUGE, LA 70801
TEL: (225) 219-9305
FAX: (225) 219-9326**

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 2011-12 and FY 2012-13.

During **FY 11-12**, the Board’s total means of financing (per Act 12) was **\$32,806,228**. During **FY 12-13**, the Board’s total means of financing (per Act 13) was **\$33,145,420**. However, because the Board does not expend one-twelfth of its appropriations monthly, the Board expended \$32,067,758 during CY 2012. Put another way, the Board expended 28.379% of its FY 11-12 appropriation in the second half of FY 11-12 (i.e., the first half of CY 2012) and expended 68.659% of its FY 12-13 appropriation in the first half of FY 12-13 (i.e., the second half of CY 2012).

Summary

LPDB’s FY11-12 appropriation expended in CY12:	\$ 9,310,219
LPDB’s FY12-13 appropriation expended in CY12:	\$ 22,757,539
LPDB’s CY 2012 means of financing:	\$ 32,067,758
Percentage of FY 11-12 appropriation spent in CY 2012:	28.379%
Percentage of FY 12-13 appropriation spent in CY 2012:	68.659%

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
CY2012 MEANS OF FINANCING AND EXPENDITURES *

	January 2012 - June 2012 (Fiscal Year '11-'12)	July 2012 - December 2012 (Fiscal Year '12-'13)	Total Calendar Year 2012
MEANS OF FINANCING:			
STATUTORY DEDICATIONS:			
SELF GENERATED:	\$ -	\$ -	\$ -
LCLE Grant	\$ 92,531	\$ 30,553	\$ 123,084
DNA TESTING POST-CONVICTION FUND (CR5)	\$ 6,540	\$ -	\$ 6,540
LA INDIGENT PARENT REPRESENTATION FUND(S08)	\$ 27,452	\$ 969,778	\$ 997,230
LA PUBLIC DEFENDER FUND (V31)	\$ 9,183,696	\$ 21,757,208	\$ 30,940,904
TOTAL MEANS OF FINANCING	\$ 9,310,219	\$ 22,757,539	\$ 32,067,758
EXPENDITURES:			
Salaries	\$ 459,028	\$ 501,250	\$ 960,278
Other Compensation	\$ 159,998	\$ 154,577	\$ 314,575
Related Benefits	\$ 191,529	\$ 215,472	\$ 407,001
TOTAL PERSONAL SERVICES	\$ 810,555	\$ 871,299	\$ 1,681,854
Travel	\$ 41,225	\$ 18,850	\$ 60,075
Operating Services	\$ 205,476	\$ 161,943	\$ 367,419
Supplies	\$ 7,678	\$ 10,635	\$ 18,313
TOTAL OPERATING EXPENSES	\$ 254,379	\$ 191,428	\$ 445,807
PROFESSIONAL SERVICES	\$ 216,482	\$ 98,221	\$ 314,703
Other Charges	\$ -	\$ -	\$ -
DNA Testing Post-Conviction	\$ 6,540	\$ -	\$ 6,540
Indigent Parent Representation	\$ 27,452	\$ 969,778	\$ 997,230
District Assistance/Contracts	\$ 7,958,369	\$ 20,571,175	\$ 28,529,544
TOTAL OTHER CHARGES	\$ 7,992,361	\$ 21,540,953	\$ 29,533,314
INTERAGENCY TRANSFERS	\$ 5,097	\$ 49,175	\$ 54,272
Acquisitions	\$ 31,345	\$ 6,463	\$ 37,808
Major Repairs	\$ -	\$ -	\$ -
TOTAL ACQ. & MAJOR REPAIRS	\$ 31,345	\$ 6,463	\$ 37,808
TOTAL EXPENDITURES	\$ 9,310,219	\$ 22,757,539	\$ 32,067,758

*Please see accompanying notes.

CY 2012 Revenues and Expenditures *

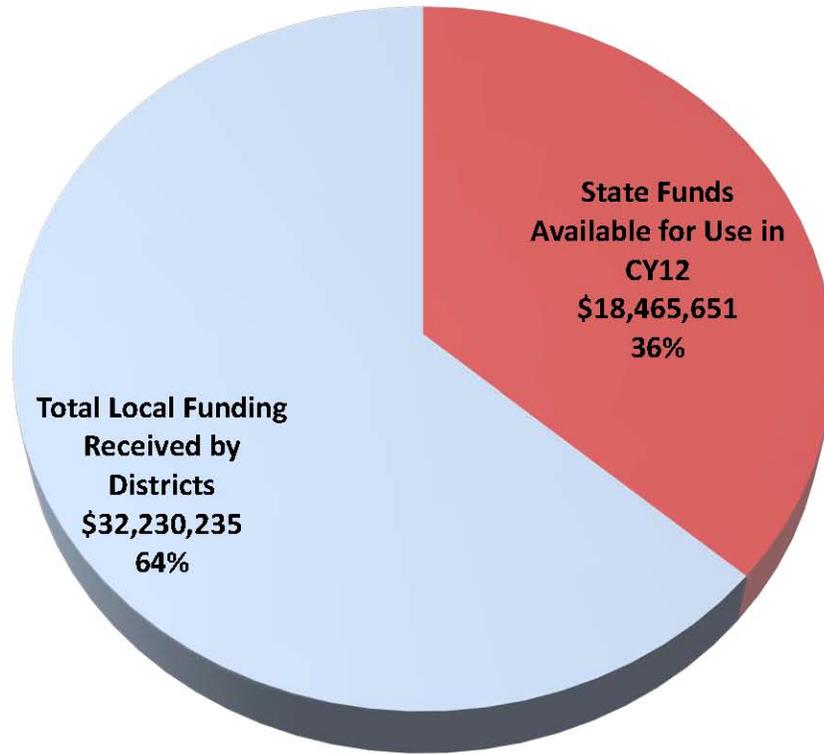
District	Total CY12 State Funds Distributed	State Funds Available for Use in CY12	Total Local Funding Received by Districts	Combined State and Local Funds Available for Use in CY12	Percent of Total Revenue Funded by State for Use in CY12	Total Expenditures
1	1,080,219	915,236	1,771,000	2,686,236	34.07%	3,322,687
2	262,032	259,804	242,500	502,304	51.72%	434,262
3	287,075	265,653	352,638	618,290	42.97%	513,697
4	860,527	700,103	1,562,010	2,262,112	30.95%	2,289,833
5	447,882	393,497	267,985	661,482	59.49%	510,196
6	44,515	89,729	414,244	503,973	17.80%	490,819
7	193,922	192,655	88,539	281,194	68.51%	318,755
8	179,542	177,306	74,963	252,269	70.28%	267,233
9	429,774	398,395	711,270	1,109,665	35.90%	1,128,328
10	256,504	252,404	149,872	402,276	62.74%	441,674
11	265,241	241,353	89,187	330,540	73.02%	395,136
12	220,245	219,872	171,052	390,924	56.24%	393,184
13	212,592	212,517	83,500	296,017	71.79%	308,627
14	646,821	598,895	954,705	1,553,600	38.55%	2,041,494
15	1,320,498	1,265,789	2,233,634	3,499,423	36.17%	4,023,752
16	508,287	467,617	1,288,595	1,756,212	26.63%	1,804,081
17	308,306	262,638	511,500	774,138	33.93%	819,332
18	0	0	698,613	698,613	0.00%	860,827
19	1,334,928	1,309,119	3,387,351	4,696,470	27.87%	4,897,008
20	0	0	165,471	165,471	0.00%	283,006
21	1,306,552	1,188,978	1,716,329	2,905,307	40.92%	2,951,454
22	1,024,921	1,151,611	1,358,935	2,510,546	45.87%	2,752,889
23	341,365	317,053	796,141	1,113,194	28.48%	1,255,927
24	609,521	616,689	2,526,783	3,143,472	19.62%	3,411,363
25	64,618	96,459	245,302	341,761	28.22%	370,300
26	970,564	901,672	861,195	1,762,867	51.15%	1,776,139
27	472,569	484,959	640,070	1,125,029	43.11%	1,074,701
28	243,212	242,541	52,711	295,252	82.15%	226,256
29	0	0	1,016,276	1,016,276	0.00%	963,123
30	144,657	111,732	384,548	496,280	22.51%	536,556
31	0	53,763	446,538	500,301	10.75%	627,904
32	646,173	631,490	885,619	1,517,109	41.62%	1,307,436
33	57,932	28,966	134,352	163,318	17.74%	260,338
34	227,376	177,060	169,461	346,520	51.10%	355,536
35	103,704	96,400	101,556	197,956	48.70%	199,585
36	52,440	41,861	273,025	314,886	13.29%	413,060
37	172,307	172,307	51,448	223,755	77.01%	199,099
38	10,650	15,960	55,857	71,816	22.22%	99,548
39	104,888	104,515	50,600	155,115	67.38%	130,948
40	30,420	20,529	623,320	643,850	3.19%	812,396
41	2,130,806	3,788,527	4,108,464	7,896,991	47.97%	6,507,474
42	0	0	513,075	513,075	0.00%	452,568
Totals	\$17,573,580	\$18,465,651	\$32,230,235	\$50,695,887	36.42%	\$52,228,530

Local Revenues \$ 32,230,235
State Funds Available for Use in CY 12 \$ 18,465,651
Estimated District Fund Balance Depletions \$ 1,532,643

NOTE: District 41 - CY12 local revenue includes \$780,580 appropriation from the City of New Orleans.
 NOTE: Fund Balance Depletion calculated by subtracting total state and local revenues from total statewide expenditures.

*Please see accompanying notes.

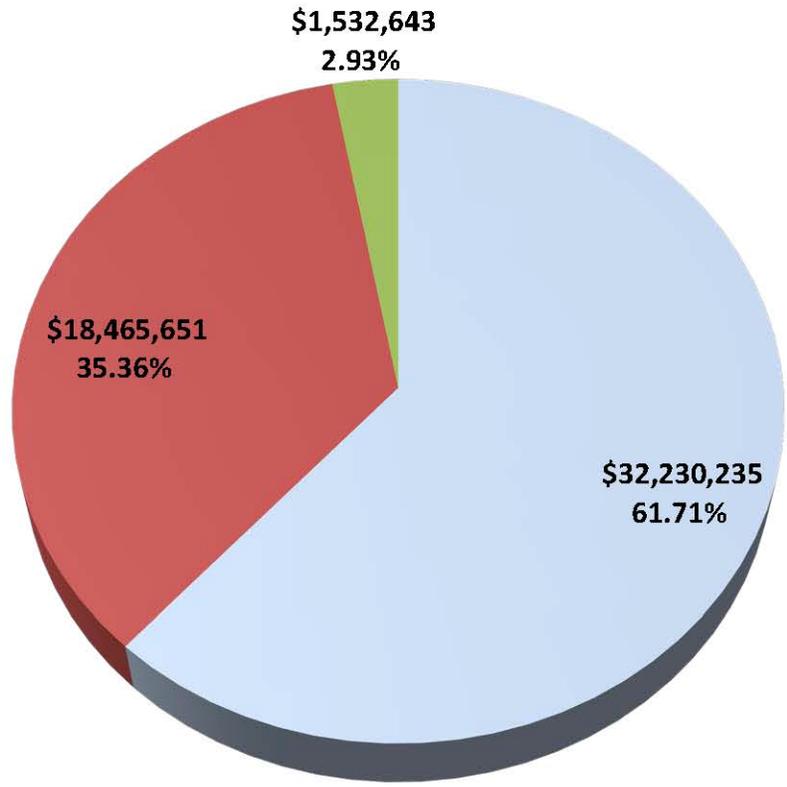
Local Districts' Revenues by Funding Source for CY 2012 *



*Please see accompanying notes.

Estimated District Fund Balance Depletions *

Local Revenues State Funds Available for Use in CY 12 Estimated District Fund Balance Depletions



*Please see accompanying notes.

*Notes
to the*

**Louisiana Public Defender Board's
CY 2012 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 2012 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) 2012 annual financial report, the Board used data from two fiscal years, namely, FY 2011-12 and FY 2012-13. Specifically, the Board used monthly revenues ("means of financing") and expenditures from the last half of FY 2011-12 (January 1 through June 30, 2012) and the first half of FY 2012-13 (July 1 through December 31, 2012) to compile the figures for CY 2012.

Although factually correct, the Board's CY 2012 Means of Financing and Expenditures report has the potential to be misinterpreted by readers, as the Board does not expend one-twelfth of its appropriation monthly. To illustrate, from January 1 through June 30, 2012, the Board expended 28.379% (i.e., \$9,310,219 of \$32,806,228) of its means of financing for FY 2011-12; from July 1 through December 31, 2012, the Board expended 68.660% (i.e., \$22,757,539 of \$33,145,420) of its FY 2012-13 funds.

2. Local Districts CY 2012 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 2012 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 2012.

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 2012. 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 2012, reflecting revenues received from the state and revenues received from local sources and the local districts' use of positive fund balances.