
**NOVA SCOTIA LEGAL AID COMMISSION
FINANCIAL STATEMENTS
MARCH 31, 2011**

CONTENTS

	Page
Independent Auditor's Report	3
Statement of Financial Position	4
Statement of Operations	5
Statement of Changes in Net Assets	6
Statement of Cash Flows	7
Notes to Financial Statements	8
Expense Schedule	16



Office of the Auditor General

1888 Brunswick Street, Suite 302
Halifax, Nova Scotia
B3J 3J8 Canada

902•424•5907 tel
902•424•4350 fax
www.oag-ns.ca

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the Nova Scotia Legal Aid Commission:

Report on the Financial Statements

I have audited the accompanying financial statements of the Nova Scotia Legal Aid Commission, which comprise the statement of financial position as at March 31, 2011, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibilities for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards required that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Nova Scotia Legal Aid Commission as at March 31, 2011, and its financial performance and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

A handwritten signature in black ink, appearing to read "Alan Horgan".

Alan D. Horgan, CA
Deputy Auditor General

May 27, 2011
Halifax, Nova Scotia

**NOVA SCOTIA LEGAL AID COMMISSION
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2011**

	2011	2010
ASSETS		
Current		
Cash	\$ 1,043,653	\$ 417,873
Investments (notes 2(a) and (g))	9,612,499	9,516,712
Receivables	220,582	201,402
Prepaid expenses	<u>104,707</u>	<u>84,312</u>
	10,981,441	10,220,299
Due from Department of Finance (note 2(f))	3,586,104	3,240,016
Restricted Fund - long service awards (note 4)	2,696,320	2,502,384
Property and equipment (note 3)	<u>1,169</u>	<u>5,145</u>
	<u>\$ 17,265,034</u>	<u>\$ 15,967,844</u>
LIABILITIES		
Current		
Payables and accruals (notes 5 and 6)	\$ 3,505,905	\$ 3,807,582
Long service awards (note 8)	2,696,320	2,502,384
Employee future benefits (notes 2(f) and 9)	3,586,104	3,240,016
Deferred contribution - special cases (note 7)	681,262	693,724
Deferred contributions - property and equipment (note 10)	<u>541,331</u>	<u>584,491</u>
	<u>11,010,922</u>	<u>10,828,197</u>
NET ASSETS		
Unrestricted net assets (page 6)	4,008,304	3,501,592
Net assets invested in capital assets (page 6)	1,169	4,789
Reserve for future case completion (page 6 and note 11)	1,767,846	1,146,806
Reserve for family law project (page 6 and note 11)	<u>476,793</u>	<u>486,460</u>
	<u>6,254,112</u>	<u>5,139,647</u>
	<u>\$ 17,265,034</u>	<u>\$ 15,967,844</u>

Commitments and contingencies (note 13)

See accompanying notes to the financial statements

On Behalf of the Board

Director

Director

**NOVA SCOTIA LEGAL AID COMMISSION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2011**

	2011	2010
Revenue		
Operating grants – Province of Nova Scotia	\$ 22,482,160	\$ 22,170,379
Employee future benefits grant – Province of Nova Scotia	346,088	249,478
Interest	117,408	95,008
Other income	<u>5,543</u>	<u>13,408</u>
	<u>22,951,199</u>	<u>22,528,273</u>
Expenses (page 16)		
Amortization	3,976	9,794
Directors' fees	21,309	28,130
Duty Counsel fees	252,048	298,116
Equipment and maintenance	141,570	202,835
Library	103,437	135,212
Memberships, meetings and conferences	366,793	342,894
Miscellaneous	77,500	74,000
Office disbursements	251,622	279,457
Private solicitors' fees (note 6)	3,786,596	3,737,262
Professional and other fees	35,777	37,900
Salaries and benefits	15,106,072	14,714,421
Supplies and services	1,517,781	1,580,457
Travel	<u>172,253</u>	<u>148,947</u>
	<u>21,836,734</u>	<u>21,589,425</u>
Excess of revenue over expenses before special cases	<u>1,114,465</u>	<u>938,848</u>
Special Cases (note 7)		
Contribution from the Province of Nova Scotia	12,462	1,631
Expenses, special cases	<u>(12,462)</u>	<u>(1,631)</u>
	<u>-</u>	<u>-</u>
Excess of revenue over expenses	<u>\$ 1,114,465</u>	<u>\$ 938,848</u>

See accompanying notes to the financial statements

**NOVA SCOTIA LEGAL AID COMMISSION
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2011**



	Unrestricted Net Assets	Net Assets Invested in Property and Equipment	Reserve for Future Case Completion (note 11)	Reserve for Family Law Project (note 11)	2011	2010
Balance, beginning of year	\$ 3,501,592	\$ 4,789	\$ 1,146,806	\$ 486,460	\$ 5,139,647	\$ 4,200,799
Excess of revenue over expenses	1,114,465	-	-	-	1,114,465	938,848
Amortization, net	3,620	(3,620)	-	-	-	-
Transfer to (from) reserves	<u>(611,373)</u>	<u>-</u>	<u>621,040</u>	<u>(9,667)</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 4,008,304</u>	<u>\$ 1,169</u>	<u>\$ 1,767,846</u>	<u>\$ 476,793</u>	<u>\$ 6,254,112</u>	<u>\$ 5,139,647</u>

See accompanying notes to the financial statements

**NOVA SCOTIA LEGAL AID COMMISSION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2011**

	2011	2010
Operating Activities		
Excess of revenue over expenses	\$ 1,114,465	\$ 938,848
Amortization	3,976	9,794
Amortization of deferred contributions – property and equipment	<u>(43,160)</u>	<u>(101,379)</u>
	1,075,281	847,263
Net change in non-cash working capital balances related to operations (note 12)	<u>(449,501)</u>	<u>(1,574,357)</u>
	625,780	(727,094)
Investing Activities		
Deferred contribution – property and equipment	<u>-</u>	<u>400,000</u>
Increase (decrease) in cash during year	625,780	(327,094)
Cash, beginning of year	<u>417,873</u>	<u>744,967</u>
Cash, end of year	<u>\$ 1,043,653</u>	<u>\$ 417,873</u>

See accompanying notes to the financial statements

1. Authority

The Nova Scotia Legal Aid Commission was established in 1977 pursuant to the Legal Aid Act. The Act and Regulations stipulate that the Commission can provide legal services to persons whose income is derived primarily from municipal or provincial social assistance or to persons in an equivalent position. The Commission is tax exempt under the *Income Tax Act* (Canada).

Commission activities are funded by a grant from the Province of Nova Scotia. The Province in turn receives a contribution from the Government of Canada for legal aid provided by the Commission.

2. Accounting Policies

(a) Cash and Investments

Cash consists of cash on hand and balances with banks. Investments consist of mutual funds which are redeemable in whole or in part at any time, and which are invested at a rate of 1.2%.

(b) Amortization

Property and equipment are stated at cost and are amortized on a straight-line basis over their estimated useful lives:

Computer equipment	33.33% per year
Furniture and equipment	20% per year
Leasehold improvements	Over term of lease

(c) Revenue Recognition

- i) Operating grants and other revenue are recorded on the accrual basis.
- ii) The Commission has received contributions from the Province of Nova Scotia for the purchase of property and equipment. Contributions related to the acquisition of property and equipment which is capital in nature are deferred and amortized to revenue at the same rate as the related property and equipment is amortized to expenses. Contributions related to property and equipment which is not capital in nature are amortized to revenue in the year the expenditure is made.

(d) Use of Estimates

The presentation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates in the financial statements include accruals and expenses related to private solicitors' fees, employee future benefits and long service awards.

(e) Special Cases

Periodically, the Commission provides legal services to clients upon special request from the Department of Justice where the clients would not otherwise be eligible under the Commission's guidelines. Contributions and expenses related to these special cases are presented separately on the statement of operations in years where expenses are incurred. Expenses of \$12,462 were incurred during 2011 (2010 - \$1,631).

2. Accounting Policies (cont'd)

(f) Employee Future Benefits

The Commission adopted the method of accounting for employee future benefits required by the Canadian Institute of Chartered Accountants' recommendations in Section 3461 of its handbook, Employee Future Benefits. Costs for employee future benefits other than pensions are accrued over the periods in which the employees render services in return for these benefits. These benefits are for health insurance programs. A liability for employee future benefits of \$3,586,104 (2010 - \$3,240,016) has been included in the financial statements. The liability as at March 31, 2011 and 2010 has been assumed by the Province of Nova Scotia so an offset of the same amount has been recorded as a receivable from the Department of Finance. The current year's expense incurred for these future employee benefits is \$410,558 (2010 - \$301,530).

(g) Financial instruments

The Commission is required to designate its financial instruments into one of the following five categories: (i) held for trading, (ii) available for sale, (iii) held to maturity, (iv) loans and receivables, or (v) other financial liabilities. All financial instruments are initially measured at fair value. Financial instruments classified as held for trading or available for sale are subsequently measured at fair value with any change in fair value recorded in net earnings and changes in net assets, respectively. All other financial instruments are measured at amortized cost using the effective interest method.

The Commission has designated its financial instruments as follows:

- i) Cash and investments are classified as "Held for Trading". Due to the nature and/or short-term maturity of these financial instruments, carrying value approximates fair value.
- ii) Receivables are classified as loans and receivables. Due to the nature of these financial instruments, carrying value approximates fair value.
- iii) Accounts payable and accruals are classified as "Other Financial Liabilities". Initial measurement is at fair value with any transaction costs included in the fair value amount. Subsequently, they are measured at amortized cost using the effective interest method. For the Commission, the carrying value approximates fair value.

**NOVA SCOTIA LEGAL AID COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2011**

3. Property and equipment

	2011		2010	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Leasehold improvements	\$ 106,769	\$ 106,769	\$ -	\$ 502
Furniture and fixtures	171,553	170,384	1,169	4,287
Computer equipment	<u>989,115</u>	<u>989,115</u>	<u>-</u>	<u>356</u>
	<u>\$ 1,267,437</u>	<u>\$ 1,266,268</u>	<u>\$ 1,169</u>	<u>\$ 5,145</u>

4. Restricted Fund - Long Service Awards

The Commission follows the provisions of the Civil Service Act with respect to the payment of long service awards to retiring employees. The Commission is responsible for the funding and eventual payment of these awards, and has internally earmarked assets to provide for the eventual payment of awards. The Commission provides contributions, from general operating funds, to defray future obligations for long service awards.

	2011	2010
Balance, beginning of year	<u>\$ 2,502,384</u>	<u>\$ 2,465,925</u>
Add: Contribution from operating funds	278,234	278,742
Interest on investments	<u>22,728</u>	<u>21,340</u>
	<u>300,962</u>	<u>300,082</u>
Less: Long service awards paid to retiring employees	93,757	230,977
Due to operating account	<u>13,269</u>	<u>32,646</u>
	<u>107,026</u>	<u>263,623</u>
Balance, end of year	<u>\$ 2,696,320</u>	<u>\$ 2,502,384</u>
Consisting of:		
Cash	\$ 418,724	\$ 233,260
Investments and accrued interest on investments	2,243,643	2,221,901
Contribution due to operating funds	<u>33,953</u>	<u>47,223</u>
	<u>\$ 2,696,320</u>	<u>\$ 2,502,384</u>

5. Payables and Accruals

	2011	2010
Supplies and services	\$ 224,974	\$ 196,956
Accrued private solicitors' fees (note 6)	3,087,238	3,324,635
Employee salaries and benefits	<u>193,693</u>	<u>285,991</u>
	<u>\$ 3,505,905</u>	<u>\$ 3,807,582</u>

6. Measurement Uncertainty - Private Solicitors' Fees

Measurement uncertainty is uncertainty in the determination of the amount at which an item is recognized in the financial statements. This exists when there is a variance between the recorded amount and another reasonable possible amount.

Measurement uncertainty in these financial statements is inherent in the recording of both the expense and the liability related to private solicitors' fees. At the end of each fiscal year the Commission has a liability for work conducted by private solicitors that is not yet billed and paid. At March 31, 2011, a liability of \$3,087,238 (2010 - \$3,324,635) was recorded, of which \$2,630,995 (2010 - \$2,896,422) was estimated using a system that incorporates average costs and time frames for similar cases over the last two years. The estimate will vary from the actual billings from private solicitors due to the specific requirements of each case, and the difference between the estimate and the actual billing is adjusted through the Statement of Operations.

7. Deferred Contribution - Special Cases

Special case funding is received from the Province of Nova Scotia and is restricted solely for expenditures incurred in the process of defending clients. Amounts not used for current expenditures are deferred to be applied against future cases. Any funding not committed at the conclusion of the cases must be returned to the Province of Nova Scotia, or added to the liability for other future special cases.

8. Long Service Awards

Employees of the Commission are entitled to long service awards upon retirement. The awards are based on the number of years of service of the employee, and are earned at the rate of one week's pay for every year of service, to a maximum of twenty-six weeks.

An actuarial valuation was prepared for the fiscal year ended March 31, 2011 to determine the liability relating to the awards. The valuation was based on a number of assumptions about future events, such as inflation rates, wage and salary increases, and employee turnover. The assumptions used reflect the Commission's best estimates. Based on the actuarial valuation of the present value of obligations respecting long service awards at March 31, 2011, the assets internally earmarked to fund the long service awards in the amount of \$2,696,320 (2010 - \$2,502,384) are sufficient to fund the liability.

The significant actuarial assumptions adopted in measuring the Commission's accrued benefit obligations for 2011 and 2010 are as follows:

8. Long Service Awards (continued)

	2011
Components of Benefit Cost	
Current service cost (employer portion)	\$ 163,300
Interest cost	124,393
Actuarial (gain) loss	<u>-</u>
Benefit cost recognized	<u>\$ 287,693</u>
Change in Accrued Benefit Obligation	
Accrued benefit obligation at the end of the prior year	\$ 2,502,384
Current service cost (employer portion)	163,300
Interest cost	124,393
Benefits paid	(93,757)
Actuarial loss (gain)	<u>(188,020)</u>
Accrued benefit obligation at the end of the year	<u>\$ 2,508,300</u>
Reconciliation of Funded Status to Accrued Benefit Liability	
Funded status at the end of year	\$ (2,508,300)
Unamortized net actuarial loss (gain)	<u>(188,020)</u>
Accrued benefit liability	<u>\$ (2,696,320)</u>
Weighted-Average Assumptions for Expense	
Discount rate	6.25%
Inflation rate	2.50%
Salary increase	2.50%
	plus merit & promotion
Weighted-Average Assumptions for Disclosure	
Discount rate	5.50%
Inflation rate	2.50%
Salary increase	2.50%
	plus merit & promotion
Retirement Age occurs at age 59 (immediate if older than age 59)	

The comparative figures for 2010 are not available. The discount rate used in 2010 was 4.75%, while other assumptions were the same as the current year.

9. Accrued Employee Future Benefit Obligations

Nova Scotia Legal Aid Commission provides post-retirement health and dental benefits to its employees. The Commission funds seventy percent of the cost of the post-retirement health and dental programs. The Commission funds the full cost of the premiums of employees on long term disability.

An actuarial valuation was prepared for the fiscal year ended March 31, 2011. The valuation was based on a number of assumptions about future events, such as inflation rates, interest rates, medical inflation rates, wages and salary increases, and employee turnover and mortality. The assumptions used reflect the Commission's best estimates.

9. Accrued Employee Future Benefit Obligations (continued)

	2011	2010
Components of Benefit Cost		
Current service cost (employer portion)	\$ 166,288	\$ 103,292
Interest cost	238,096	219,544
Actuarial (gain) loss	<u>6,174</u>	<u>(21,306)</u>
Benefit cost recognized	<u>\$ 410,558</u>	<u>\$ 301,530</u>
Change in Accrued Benefit Obligation		
Accrued benefit obligation at the end of the prior year	\$ 3,675,479	\$ 2,505,607
Current service cost (employer portion)	166,288	103,292
Interest cost	238,096	219,544
Benefits paid	(64,470)	(52,052)
Actuarial loss	<u>1,009,307</u>	<u>899,088</u>
Accrued benefit obligation at the end of the year	<u>\$ 5,024,700</u>	<u>\$ 3,675,479</u>
Reconciliation of Funded Status to Accrued Benefit Liability		
Funded status at the end of year	\$ (5,024,700)	\$ (3,675,479)
Unamortized net actuarial loss	<u>1,438,596</u>	<u>435,463</u>
Accrued benefit liability	<u>\$ (3,586,104)</u>	<u>\$ (3,240,016)</u>
Weighted-Average Assumptions for Expense		
Discount rate	6.25%	8.50%
Initial medical care trend rate	8.00%	9.00%
Ultimate medical care trend rate	4.00%	4.00%
Year ultimate rate reached	2015	2015
Initial and ultimate dental care trend rate	4.00%	4.00%
Weighted-Average Assumptions for Disclosure		
Discount rate	5.50%	6.25%
Initial medical care trend rate	6.80%	8.00%
Ultimate medical care trend rate	4.50%	4.00%
Year ultimate rate reached	2025	2015
Initial and ultimate dental care trend rate	4.50%	4.50%

10. Deferred Contributions - Property and Equipment

Deferred contributions relate to funding received from the Province of Nova Scotia for the purchase of property and equipment. The change in the balance of deferred contributions for the period is as follows:

	2011	2010
Balance, beginning of year	\$ 584,491	\$ 285,870
Plus: contributions received	-	400,00
Less: amounts amortized to revenue	<u>(43,160)</u>	<u>(101,379)</u>
Balance, end of year	<u>\$ 541,331</u>	<u>\$ 584,491</u>

11. Reserves

Reserve for Future Case Completion

The Commission has appropriated an amount from unrestricted net assets that approximates management's best estimate of the remaining cost to complete the cases that are in progress as at March 31, 2011.

Reserve for Family Law Project

In October 2004, the Commission appropriated the total of \$1,000,000 for family law Legal Aid Services to provide additional family law services. In October 2007, the Commission appropriated an additional \$1,000,000 for family law Legal Aid Services.

12. Net Change in Non-Cash Working Capital Balances Related to Operations

	2011	2010
Increase (decrease) in cash from changes in:		
Receivables	\$ (19,180)	\$ 48,476
Prepaid expenses	(20,395)	(11,017)
Payables and accruals	(301,677)	(1,318,012)
Deferred contributions – special cases	(12,462)	98,369
Marketable securities	<u>(95,787)</u>	<u>(392,173)</u>
	<u>\$ (449,501)</u>	<u>\$ (1,574,357)</u>

13. Commitments and Contingencies

- (a) Lease agreements for office space typically call for payment of a base rent plus a provision for the Commission's portion of operating costs and property taxes. Lease terms vary by office. The Commission also carries leases for office equipment.

Minimum lease payments for the next five fiscal years, not including operating costs and taxes, are as follows:

2012	\$ 1,124,979
2013	\$ 1,035,014
2014	\$ 586,259
2015	\$ 293,403
2016	\$ 87,259

- (b) The Commission provides funding to Dalhousie Legal Aid Services. The Commission has agreed to provide a grant of \$69,000 to Dalhousie Legal Aid Services for the year ending March 31, 2012.

14. Client Trust Funds

On March 31, 2011, \$5 (2010 - \$3,720) was held in trust for clients. These trust funds are accounted for separately and are not reflected in the financial statements.

15. Pensions

Pursuant to Section 7 of the Legal Aid Act, all permanent employees of the Commission are entitled to receive pension benefits under the Province of Nova Scotia Public Service Superannuation Act. The plan is funded by equal employee and employer contributions. The employer contributions are included in the Commission's operating expenses in the amount of \$1,057,377 (2010 - \$1,029,432). The Commission is not responsible for any unfunded liability with respect to the superannuation fund.

16. Fair Value of Financial Assets and Financial Liabilities

The fair value of the Commission's cash, investments, receivables, and payables and accruals approximates their carrying amounts due to their short term to maturity.

It is management's opinion the Commission is not exposed to significant interest, currency, credit or liquidity risks arising from financial instruments.

17. Economic Dependence

The Commission is economically dependent upon the ongoing and future funding from the Province of Nova Scotia.

18. Related Party Transactions

The Commission is related to all other departments, agencies, boards and commissions included in the Province of Nova Scotia's consolidated financial statements. Transactions related to the Departments of Finance and Justice have been disclosed separately in these financial statements. All transactions have been entered into in the normal course of business.

19. Change in Accounting Policies

For fiscal years beginning on or after January 1, 2011, government organizations are required to determine which accounting framework to adopt for financial statement reporting purposes based on guidance provided by the Canadian Institute of Chartered Accountants' (CICA) Public Sector Accounting Board. As of April 1, 2011, the Commission has determined that it will follow the accounting standards included in the CICA's Public Sector Handbook for not-for-profit entities. Although the full scope of the changes has not been determined by the Commission, it is anticipated that adoption of these accounting standards will result in changes to presentation of these financial statements. Adoption of these standards should not result in significant changes to the recognition, measurement and reporting of financial transactions undertaken by the Commission.

**NOVA SCOTIA LEGAL AID COMMISSION
EXPENSE SCHEDULE
MARCH 31, 2011**

	Budget 2011	Actual 2011	Actual 2010
Amortization	\$ 3,500	\$ 3,976	\$ 9,794
Directors' fees	<u>30,000</u>	<u>21,309</u>	<u>28,130</u>
Duty Counsel fees	<u>270,000</u>	<u>252,048</u>	<u>298,116</u>
Equipment and maintenance			
Leasehold improvements	20,000	-	38,012
Office furniture and equipment	140,000	42,805	61,132
Office machine leasing	57,500	57,153	54,900
Office machine maintenance	45,000	41,612	48,791
	<u>262,500</u>	<u>141,570</u>	<u>202,835</u>
Library	<u>115,000</u>	<u>103,437</u>	<u>135,212</u>
Memberships, meetings and conferences			
Membership and dues	260,000	264,930	255,280
Meetings and conferences	160,000	101,863	87,614
	<u>420,000</u>	<u>366,793</u>	<u>342,894</u>
Miscellaneous			
Grant – Dalhousie Legal Aid	69,000	69,000	69,000
Public information/legal education	7,500	8,500	5,000
	<u>76,500</u>	<u>77,500</u>	<u>74,000</u>
Office disbursements			
Civil and family	120,000	107,221	113,765
Adult criminal	150,000	131,160	145,622
Youth criminal	30,000	13,241	20,070
	<u>300,000</u>	<u>251,622</u>	<u>279,457</u>
Private solicitors' fees			
Civil and family – conflicts	1,950,000	1,719,187	1,810,886
Adult criminal – choice of counsel	350,000	289,871	183,556
Adult criminal – conflicts	2,010,000	1,653,659	1,737,830
Youth criminal – choice of counsel	30,000	2,874	12,652
Youth criminal – conflicts	60,000	121,005	(7,662)
	<u>4,400,000</u>	<u>3,786,596</u>	<u>3,737,262</u>
Professional and other fees			
Professional fees	35,000	19,215	31,555
Consultant fees	15,000	16,562	6,345
	<u>50,000</u>	<u>35,777</u>	<u>37,900</u>
Salaries and benefits			
Salaries and benefits	15,082,000	14,759,984	14,464,943
Employee future benefits	280,000	346,088	249,478
	<u>15,362,000</u>	<u>15,106,072</u>	<u>14,714,421</u>
Supplies and services			
General cleaning and office expense	100,000	81,235	94,955
Heat, light and water	30,000	26,907	27,474
Printing and stationery	130,000	116,413	127,765
Rent, insurance and taxes	1,100,000	1,100,342	1,106,803
Telephone and postage	225,000	192,884	223,460
	<u>1,585,000</u>	<u>1,517,781</u>	<u>1,580,457</u>
Travel	<u>180,000</u>	<u>172,253</u>	<u>148,947</u>
	<u>\$ 23,054,500</u>	<u>\$ 21,836,734</u>	<u>\$ 21,589,425</u>