

Special Report

Legislative Joint Auditing Committee

February 24, 2012

Administration of Justice Fund

Review of District Court Revenue Decline and Analysis of Selected Administration of Justice Fund Financial Information

INTRODUCTION

This report is issued in response to a request by the Administrative Office of the Courts (AOC) for the Division of Legislative Audit (DLA) to conduct a limited review of operations for a small number of courts to provide information identifying the cause(s) of the revenue decline in the Administration of Justice (AOJ) Fund. Specific areas of concern were inaccurate processing of uniform court costs and fees and noncompliance with statutory requirements by city, district, and circuit courts. DLA also considered other factors to identify the decrease in the AOJ Fund ending fund balance.

OBJECTIVES

The objectives of this report are to identify:

- Reasons for decline in court costs collections.
- If traffic offenses are assessed the correct court costs.
- Whether court costs are assessed and disbursed properly, if the judge imposes a civil penalty.
- Methods of distributing installment payments used by courts.
- AOJ Fund ending fund balance and factors related to its decline.

SCOPE AND METHODOLOGY

To accomplish the objectives, DLA staff selected the eight district courts with the largest decline in revenue from an Administration of Justice Fund – Uniform Filing Fees and Court Cost Collections by Subdivision report (AOJ Collections Report) for fiscal years 2009 through 2011, provided by AOC. Procedures included review of pertinent district court financial information and records. Court costs assessed on traffic offenses as

ARKANSAS DIVISION OF LEGISLATIVE AUDIT

172 State Capitol, Little Rock, AR 72201

Phone: 501-683-8600 Fax: 501-683-8605

www.arklegaudit.gov

Report ID: LO SR 052 11 Report Date: February 23, 2012



well as civil penalty cases were also evaluated for correctness. In addition, district court judges and clerks were interviewed, and applicable Arkansas Code was reviewed. These procedures were performed primarily for the period January 1, 2009 through December 31, 2011. To ascertain reasons for the decline in the AOJ Fund's fund balance, revenues, expenditures, and ending fund balances recorded in the State's accounting system were compiled and analyzed for the period July 1, 1995 through December 31, 2011.

The methodology used in conducting this review was developed uniquely to address the stated objectives and, therefore, was more limited in scope than an audit or attestation engagement performed in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

BACKGROUND

Act 1256 of 1995 established a uniform filing fees and court costs system for Arkansas. Cities and counties are required to remit to the AOJ Fund all filing fees and court costs collected in excess of amounts disbursed for city and county administration of justice expenses for a base year (1994).

Filing fees and court costs retained by local governments were adjusted annually in accordance with increases in the Consumer Price Index (CPI) from 1996 through 2001. While Act 1611 of 2001 eliminated the CPI adjustment, Act 2212 of 2005 reinstated this adjustment effective January 1, 2006. The CPI increase from 2009 to 2010 was 3.3%, and the increase from 2010 to 2011 was 1.7%.

The AOJ Collections Report provided by AOC is summarized in **Exhibit I** by type of court for the three fiscal years ended June 30, 2011. Collections were compared for fiscal years ended June 30, 2009, 2010, and 2011, and the changes in revenue are also provided in **Exhibit I** by amount and percentage.

RESULTS OF REVIEW

DLA staff review of the eight district courts indicated three primary reasons for the decline in collections remitted to the AOJ Fund.

Decreases in court cases and warrants served are two causes for the decline in collections for the AOJ Fund. The number of tickets issued/cases filed and number of warrants issued/served decreased by an average of approximately 10% and 6%,

Exhibit I

Administration of Justice (AOJ) Fund
Uniform Filing Fees and Court Costs Collections Report
Summary by Subdivision and Comparison of Collections
For Fiscal Years Ended June 30, 2009, 2010, and 2011

Subdivision	Collections for AOJ Fund			Increase (Decrease) in Collections By Amount and Percentage			
	2009	2010	2011	2009 to 2010		2010 to 2011	
City Courts – 83	\$ 1,520,151	\$ 1,513,783	\$ 1,356,209	\$ (6,368)	(0.42%)	\$ (157,574)	(10.41%)
County Courts – 77	7,135,882	7,337,949	7,014,381	202,067	2.83%	(323,568)	(4.41%)
District Courts – 155	29,241,369	28,328,994	25,003,953	(912,375)	(3.12%)	(3,325,041)	(11.74%)
Total – 315 Courts	\$ 37,897,402	\$ 37,180,726	\$ 33,374,543	\$ (716,676)	(1.89%)	\$ (3,806,183)	(10.24%)

Source: Administrative Office of the Courts (unaudited by Division of Legislative Audit)

respectively, during the calendar years 2010 and 2011. The national economic downturn was another contributing factor to a decline in AOJ Fund revenue. According to district court personnel, defendants were assessed smaller installment payments, worked more community service in lieu of payments, and served more jail time because of their inability to pay fines and costs.

Based on this review, courts were assessing and distributing court costs in accordance with state law for traffic offenses and civil penalty cases.

A review of AOJ Fund financial information indicated a decline in revenue beginning in fiscal year 2009 and various one-time distributions from the Fund totaling \$21.8 million from 1999 through 2009. As a result, the AOJ Fund ending fund balance declined from a high of \$18 million at June 30, 2000, to approximately \$1.4 million at December 31, 2011.

Results of this review are provided in two sections: Review of District Courts and Analysis of AOJ Fund Financial Information.

Review of District Courts

Based on the AOJ Collections Report, DLA staff selected eight district courts with the largest decline in revenue for review procedures. These eight courts' total decline in revenue from fiscal years 2010 to 2011 represents 50% of the total decline in revenue for all district courts.

Provided in **Exhibit II** are total collections by court for the fiscal years ended June 30, 2009, 2010, and 2011, as well as increases or decreases in revenue by amount and percentage.

DLA staff focused on six areas, discussed below, to determine reasons for declining revenue for the eight courts selected for review.

Number of Tickets Issued/Cases Filed

The number of tickets issued decreased in all eight courts between calendar years 2010 and 2011. In five of the eight courts, the number of tickets issued also decreased between calendar years 2009 and 2010.

Exhibit II

Administration of Justice (AOJ) Fund
Uniform Filing Fees and Court Costs Collections Report
Summary by Eight District Courts Selected for Review and Comparison of Collections
For Fiscal Years Ended June 30, 2009, 2010, and 2011

District Court	Collections for AOJ Fund			Increase (Decrease) in Collections By Amount and Percentage			
	2009	2010	2011	2009 to 2010		2010 to 2011	
Sherwood	\$ 685,123	\$ 1,642,822	\$ 1,074,906	\$ 957,699	139.78%	\$ (567,916)	(34.57%)
Rogers	1,090,321	919,879	591,592	(170,442)	(15.63%)	(328,287)	(35.69%)
Fayetteville	1,008,184	1,000,213	808,325	(7,971)	(0.79%)	(191,888)	(19.18%)
Springdale	796,949	802,150	671,329	5,201	0.65%	(130,821)	(16.31%)
Hot Spring County – Malvern	216,549	281,883	153,902	65,334	30.17%	(127,981)	(45.40%)
Grant County – Sheridan	242,273	180,916	64,006	(61,357)	(25.33%)	(116,910)	(64.62%)
Jefferson County – Pine Bluff & Jefferson Co.	1,030,349	936,047	827,581	(94,302)	(9.15%)	(108,466)	(11.59%)
Fort Smith	817,781	629,690	530,426	(188,091)	(23.00%)	(99,264)	(15.76%)
Total	\$ 5,887,529	\$ 6,393,600	\$ 4,722,067	\$ 506,071	8.60%	\$ (1,671,533)	(26.14%)

Source: Administrative Office of the Courts (unaudited by Division of Legislative Audit)

Exhibit III provides a summary of the number of tickets issued/cases filed by court, with percentage of changes, for the three calendar years 2009, 2010, and 2011. An overall decline in tickets issued/cases filed would correlate to a decline in revenue collections. According to district court staff, fewer tickets were issued because the number of law enforcement agency personnel had declined.

Number of Warrants Issued/Served

When a defendant fails to pay fines and court costs assessed by a district court, a warrant of arrest is issued. This review indicated that the number of warrants issued/served decreased in six of the eight courts between 2010 and 2011 and in four of the eight courts between 2009 and 2010, as reflected in **Exhibit IV**.

Exhibit III

Administration of Justice Fund
 Number of Tickets Issued/Cases Filed in Selected Courts
 For the Calendar Years 2009, 2010, and 2011

District Court	Increase (Decrease) in Tickets Issued						
	Number of Tickets Issued			By Number and Percentage			
	2009	2010	2011	2009 to 2010		2010 to 2011	
Sherwood	4,075	4,575	3,725	500	12.27%	(850)	(18.58%)
Rogers	27,078	22,485	17,172	(4,593)	(16.96%)	(5,313)	(23.63%)
Fayetteville	30,131	29,047	26,176	(1,084)	(3.60%)	(2,871)	(9.88%)
Springdale	19,337	18,268	16,941	(1,069)	(5.53%)	(1,327)	(7.26%)
Hot Spring County – Malvern	5,858	3,972	3,803	(1,886)	(32.20%)	(169)	(4.25%)
Grant County – Sheridan	5,892	4,437	3,878	(1,455)	(24.69%)	(559)	(12.60%)
Jefferson County – Pine Bluff & Jefferson Co.	19,196	21,171	18,695	1,975	10.29%	(2,476)	(11.70%)
Fort Smith	36,621	37,568	33,845	947	2.59%	(3,723)	(9.91%)

Source: Eight District Courts as listed (unaudited by Division of Legislative Audit)

Exhibit IV

Administration of Justice Fund
 Number of Warrants Issued/Served in Selected Courts
 For the Calendar Years 2009, 2010, and 2011

District Court	Number of Warrants Issued/Served			Increase (Decrease) in Warrants Issued/Served			
				By Number and Percentage			
	2009	2010	2011	2009 to 2010		2010 to 2011	
Sherwood	16,101	14,935	12,457	(1,166)	(7.24%)	(2,478)	(16.59%)
Rogers	7,550	6,313	5,526	(1,237)	(16.38%)	(787)	(12.47%)
Fayetteville	3,635	4,418	3,001	783	21.54%	(1,417)	(32.07%)
Springdale	5,037	3,727	4,023	(1,310)	(26.01%)	296	7.94%
Hot Spring County – Malvern	2,552	2,614	2,379	62	2.43%	(235)	(8.99%)
Grant County – Sheridan	1,167	1,236	737	69	5.91%	(499)	(40.37%)
Jefferson County – Pine Bluff & Jefferson Co.	4,911	4,014	5,828	(897)	(18.27%)	1,814	45.19%
Fort Smith	8,121	8,700	8,596	579	7.13%	(104)	(1.20%)

Source: Eight District Courts as listed (unaudited by Division of Legislative Audit)

District court personnel indicated fewer law enforcement personnel were available to serve warrants. Courts were also using alternative methods such as community service and lower installment payment amounts to satisfy defendant unpaid balances, which could contribute to issuance of fewer warrants.

Accounts Receivable Balances

Only two of the eight courts could provide accounts receivable balances for the years ended December 31, 2009, 2010, and 2011. One court does not accept installment payments, and the other five courts were only able to provide a current balance for accounts receivable.

Because historical data for accounts receivable balances were not available for five of the seven courts accepting installment payments, DLA staff could not evaluate trends in accounts receivable balances.

Compliance with Arkansas Code

Ark. Code Ann. § 16-90-115 allows courts the authority to suspend the imposition of sentences or fines, or both, in all criminal cases unless specifically prohibited by law. A court may also dismiss a case before a judgment has been entered, and in this instance, any fine imposed against a defendant is considered a civil penalty. A court must assess and disburse appropriate court costs in civil penalty cases, pursuant to Ark. Code Ann. § 16-10-305.

To determine if the eight courts were assessing correct court costs relating to traffic offense cases and cases in which a court suspended imposition of sentence, DLA staff selected a test of cases and verified the accuracy of court costs assessed. Traffic offenses in all eight courts were assessed the correct court costs in compliance with Ark. Code Ann. § 16-10-305.

In five of the eight courts, judges indicated that cases were not resolved under the

provisions of Ark. Code Ann. § 16-90-115. In the three courts that suspended imposition of sentence for some cases, DLA staff reviewed selected cases and determined court costs were assessed and disbursed in accordance with Ark. Code Ann. § 16-10-305.

Based on cases reviewed, the decline in revenue of the eight district courts could not be attributed to assessing court costs incorrectly.

Installment Payment Distribution Method

Ark. Code Ann. § 16-10-209(5), effective until January 1, 2012, authorizes installment payment distribution methods as follows:

(F)(i)(a) All installment payments shall initially be deemed to be collections of court costs until the costs have been collected in full, with any remaining installment payments representing collections of fines. . . .

(ii) A municipal or county governing body may provide by appropriate municipal or county legislation an alternative method of installment allocation as follows:

(a) All installment payments shall be allocated fifty percent (50%) to court costs and fifty percent (50%) to fines. Whenever either court costs or fines are fully paid, all remaining installment payments shall be allocated to remaining amounts due.

To determine if the eight courts were properly distributing installment payment collections, DLA staff reviewed each court's distribution method for compliance with state law. Of the eight courts, one did not allow installment payments, three distributed installment payments using the 50/50 percent method, and four distributed court costs before fines.

Based on this review, the decline in revenue of the eight courts could not be assigned to improper installment payment distribution methods.

Interviews of Court Judges and Clerks

DLA staff interviewed judges and clerks of the eight courts selected for review. Most agreed that the decline in revenue in the AOJ Fund was due, in part, to a decrease in the number of tickets issued and warrants served. In general, court personnel attributed case reduction to a reduced number of police officers and state troopers. Besides

the economic downturn of the past few years, judges and clerks offered other reasons for a decline in court revenue, as listed in **Exhibit V**.

Analysis of AOJ Financial Information

In addition to reviewing eight district courts to ascertain reasons for the decline in collections remitted to the AOJ Fund, DLA

Exhibit V

Administration of Justice (AOJ) Fund
Decline in Revenue
Reasons Offered by Judges and Clerks in Selected District Courts

District Court	Reasons for Decline
Sherwood	A 2009 computer conversion caused a payment of \$499,549 to the AOJ Fund and skewed numbers. This payment resulted from a change in the method of distributing installment payments.
Rogers	Closure of the Police Department Warrants Division resulted in a reduction in warrants. A rotating officer now serves warrants. Public service work has increased due to the economic downturn, and bad check warrants have decreased due to debit card use.
Fayetteville	Judge has been sentencing defendants to jail time in lieu of payments due to the economic downturn. This Court has no warrant officers at its disposal.
Springdale	Court is more flexible when setting installment payment amounts due to the economic downturn.
Malvern	2009 was an extraordinarily high year for issuance of tickets due to a new county jail opening in February, which allowed more warrants to be served. Community service and jail time sentences have both increased.
Sheridan	The number of defendants requesting installment payments has increased due to the economic downturn.
Jefferson County	Community service and jail time sentences have both increased. Civil case filings have declined drastically in response to the increase in filing fees.
Fort Smith	Reduced installment payment agreements, increased requests for community service in lieu of payments, decreased tickets and warrants served, increased number of DWI cases appealed to Circuit Court, and reduced or merged charges caused a decrease in costs collected.

staff compiled and analyzed AOJ Fund financial information for anomalies as well as reasons for decline in fund balance.

Results of this analysis are provided in three sections: Revenues, Expenditures, and Fund Balances; One-Time Distributions or Supplemental Appropriations; and Expenditures by Programs.

Revenues, Expenditures, and Fund Balances

AOJ Fund revenues, expenditures, and fund balances are presented in **Exhibit VI on page 8** since its inception on July 1, 1995 through the fiscal year ended June 30, 2011. This information is also presented for the period July 1, 2011 through December 31, 2011.

AOJ Fund revenue was relatively constant until fiscal year 2011 when the Fund experienced a decline in revenue of approximately \$4.5 million. While the AOJ Fund's fund balance was over \$18 million at the end of fiscal year 2000, it had declined to under \$1.4 million at December 31, 2011.

The significant decrease in the AOJ Fund's ending balance is mainly a result of one-time distributions or supplemental appropriations, discussed below, totaling \$21,815,507 since the Fund's inception.

One-Time Distributions or Supplemental Appropriations

Since the inception of the AOJ Fund, one-time distributions or supplemental appropriations have totaled \$21,815,507. These appropriations are provided below by legislative session, program or project, and amount.

A one-time distribution of \$800,000 for community alcohol safety was appropriated to the Arkansas Highway and Transportation Department during the 1999 Regular Session.

During the 2001 Regular Session, the General Assembly passed acts requiring one-time distributions from the AOJ Fund totaling \$14,754,677. These transfers were in addition to the amounts already distributed on a regular basis. The following entities received one-time distributions authorized by 2001 Regular Session acts:

- Administrative Office of the Courts: \$2.1 million
- Arkansas Department of Correction: \$7 million
- Arkansas State Claims Commission: \$187,720
- Public Defender Commission: \$2,866,957
- State Crime Lab: \$600,000
- University of Arkansas and University of Arkansas at Little Rock Law Schools: \$1 million each

A review of legislative acts did not reveal legislation for one-time distributions from the AOJ Fund during the 2003 Regular or Extraordinary Sessions or the 2011 Regular Session.

However, the following entities received one-time distributions or supplemental appropriations, totaling \$2,725,000, authorized by 2005 Regular Session acts:

- Court Reporter: supplemental appropriations of \$225,000
- Crime Victims Reparations Revolving Fund: \$500,000 for 2005; \$1 million for 2006; and \$1 million for 2007.

During the 2007 Regular Session, an act required funding, totaling \$2,980,042, for two projects:

- Pilot project for District Court System of five judges and trial court administrative assistants: \$2,361,962

Exhibit VI

Administration of Justice Fund
 Compilation of Financial Information
 Fiscal Years 1996 through 2012*

Fiscal Year	Beginning Balance	Revenues	Expenditures	Ending Balance
1996	\$ 0	\$ 6,920,266	\$ 6,920,266	\$ 0
1997	0	17,425,550	13,378,555	4,046,995
1998	4,046,995	28,616,569	24,967,225	7,696,339
1999	7,696,339	36,671,268	29,752,892	14,614,715
2000	14,614,715	35,282,106	31,862,975	18,033,846
2001	18,033,846	33,082,446	43,334,935	7,781,357
2002	7,781,357	37,293,687	37,784,457	7,290,587
2003	7,290,587	41,408,152	41,076,954	7,621,785
2004	7,621,785	41,967,805	39,234,008	10,355,582
2005	10,355,582	44,019,402	43,202,633	11,172,351
2006	11,172,351	46,120,238	46,329,913	10,962,676
2007	10,962,676	46,062,612	45,370,754	11,654,534
2008	11,654,534	44,866,345	46,532,815	9,988,064
2009	9,988,064	43,636,143	40,982,265	12,641,942
2010	12,641,942	43,466,602	45,820,441	10,288,103
2011	10,288,103	38,976,886	43,460,843	5,804,146
2012*	5,804,146	15,771,877	20,178,959	1,397,064

*Financial data presented for the first six months of the fiscal year (July through December 2011)

Source: Arkansas Federal Grant Management System (1996-2001);
 Arkansas Administrative Statewide Information System - AASIS (2002-2012*)
 (unaudited by Division of Legislative Audit)

- Project for security for circuit and district courts: \$618,080

Funding for both of these pilot projects was transferred to the general appropriation for the AOJ Fund in 2009.

Two acts were passed in the 2009 Regular Session for supplemental appropriations totaling \$555,788:

- Trial court administrative assistants: \$515,788
- County juror cost reimbursement: \$40,000

Expenditures by Program

AOJ Fund expenditures by program or purpose are provided in **Exhibit VII on pages 10 through 12.**

CONCLUSION

Review of District Courts

For the eight selected district courts, the decline in revenue in the Administration of Justice Fund can be attributed primarily to the decrease in the number of tickets issued and warrants served as well as the national economic recession. The courts are in

compliance with Arkansas Code as it relates to assessing court costs for traffic offenses, distributing court costs when civil penalties are imposed, and assessing installment payment distributions. Even though collections were down, the share of the court costs retained at the local level increased 3.3% in 2010 and 1.7% in 2011.

Analysis of AOJ Financial Information

AOJ Fund revenues, expenditures, and fund balances are presented in **Exhibit VI on page 8** since the Fund's inception on July 1, 1995 through the fiscal year ended June 30, 2011. This information is also presented for the period July 1, 2011 through December 31, 2011.

AOJ Fund revenue was relatively constant until fiscal year 2011, when the Fund experienced a decline in revenue of approximately \$4.5 million. While the AOJ Fund's fund balance was over \$5.8 million at the end of fiscal year 2011, it had declined to under \$1.4 million at December 31, 2011.

The significant decrease in the AOJ Fund's ending balance from the Fund's inception through June 30, 2010 is partly a result of one-time distributions or supplemental appropriations totaling \$21,815,507, which contributed to the AOJ Fund's inability to withstand the recent decline in revenues.



Exhibit VII

Administration of Justice Fund
Expenditures by Program/Purpose
Fiscal Years 1996 through 1999

Program/Purpose	1996	1997	1998	1999
Crime Victims/Reparations Revolving Fund	\$ 1,113,314	\$ 1,669,971	\$ 2,089,723	\$ 2,089,723
Court Reporter Fund	1,073,403	1,610,104	5,433,333	5,526,058
U of A at Fayetteville - School of Law	895,873	1,343,810	1,343,810	1,343,810
U of A at Little Rock - School of Law	895,873	1,343,810	1,343,810	1,343,810
AR State Police Retirement Fund	779,980	1,169,971	1,249,380	1,249,380
Highway Safety Special Fund	662,745	994,117	924,795	924,795
Judicial Retirement System Fund	557,574	836,361	902,797	902,797
Public Defender Commission	337,074	436,168	3,335,545	6,476,848
AR Counties Alcohol & Drug Abuse & Crime Prevention Fund	246,892	370,338	386,138	386,138
Justice Building Fund	133,333	5,880	83,528	83,528
Code Revision Commission	75,997	113,996	113,996	113,996
Public Health Fund	50,000	75,000	342,000	342,000
Prosecutor Coordinator's Office - Law & PA Drug Enforcement Training Fund	39,341	59,012	70,660	70,660
Crime Information System Fund	32,993	49,489	98,064	98,064
Municipal Clerk/Judge Education Fund	13,046	14,528	16,545	16,545
Refunds to cities and counties	12,828		73,644	130,886
Trial Court Administrative Assistants		3,286,000	3,465,597	3,579,295
County Aid Fund			2,491,860	3,072,559
AR Building Authority - Justice Building Construction Fund			490,000	490,000
AR State Police			400,000	400,000
Drug Abuse Prevention & Treatment			312,000	312,000
AR State Highway & Transportation Dept.				800,000
Total Expenditures	\$ 6,920,266	\$ 13,378,555	\$ 24,967,225	\$ 29,752,892

Source: Arkansas Federal Grant Management System (1996-2001) (unaudited by Division of Legislative Audit)

Exhibit VII

Administration of Justice Fund
Expenditures by Program/Purpose
Fiscal Years 2000 through 2003

Program/Purpose	2000	2001	2002	2003
Crime Victims/Reparations Revolving Fund	\$ 2,089,723	\$ 2,089,723	\$ 2,089,723	\$ 2,089,723
Court Reporter Fund	5,859,560	6,012,301	6,955,972	6,947,013
U of A at Fayetteville - School of Law	1,343,810	2,343,810	1,343,809	1,343,810
U of A at Little Rock - School of Law	1,343,810	2,343,810	1,343,809	1,343,810
AR State Police Retirement Fund	1,249,380	1,249,380	1,249,380	1,249,380
Highway Safety Special Fund	1,324,795	1,324,795	1,324,795	1,324,795
Judicial Retirement System Fund	902,797	902,797	902,797	902,797
Public Defender Commission	6,931,023	7,774,984	8,931,023	7,908,027
AR Counties Alcohol & Drug Abuse & Crime Prevention Fund	386,138	386,138	386,138	386,138
Justice Building Fund	83,528	83,528	83,528	83,528
Code Revision Commission	113,996	113,996	113,996	1,581,895
Public Health Fund	313,500	342,000	342,000	342,000
Prosecutor Coordinator's Office - Law & PA Drug Enforcement Training Fund	70,660	70,660	70,660	70,660
Crime Information System Fund	98,064	98,064	98,064	98,064
Municipal Clerk/Judge Education Fund	50,000	50,000	50,000	50,000
Refunds to cities and counties	204,755	3,039	4,313	
Trial Court Administrative Assistants	3,942,628	4,039,940	4,439,820	4,537,370
County Aid Fund	3,091,828	3,148,351		4,640,629
AR Building Authority - Justice Building Construction Fund	990,000	990,000	990,000	990,000
AR State Police	400,000	400,000	400,000	400,000
Drug Abuse Prevention & Treatment	340,500	312,000	312,000	312,000
AR State Highway & Transportation Dept. Administrative Office of the Courts	732,480	1,467,899	5,779,420	3,898,327
Crime Lab		600,000	573,210	576,988
Department of Correction		7,000,000		
State Claims Commission		187,720		
Total Expenditures	\$ 31,862,975	\$ 43,334,935	\$ 37,784,457	\$ 41,076,954

Source: Arkansas Federal Grant Management System (1996-2001)

Arkansas Administrative Statewide Information System - AASIS (2002-2011) (unaudited by Division of Legislative Audit)

Exhibit VII

Administration of Justice Fund
Expenditures by Program/Purpose
Fiscal Years 2004 through 2007

Program/Purpose	2004	2005	2006	2007
Crime Victims/Reparations Revolving Fund	\$ 2,089,723	\$ 2,089,723	\$ 2,089,723	\$ 2,089,723
Court Reporter Fund	6,732,986	6,840,000	6,840,000	8,130,000
U of A at Fayetteville - School of Law	1,343,810	1,343,810	1,343,810	1,343,810
U of A at Little Rock - School of Law	1,343,810	1,343,809	1,343,809	1,343,809
AR State Police Retirement Fund	1,249,380	1,249,380	1,249,380	1,249,380
Highway Safety Special Fund	1,324,795	1,324,795	1,324,795	1,324,795
Judicial Retirement System Fund	902,797	902,797	902,797	902,797
Public Defender Commission	6,908,027	6,908,027	6,908,027	6,908,027
AR Counties Alcohol & Drug Abuse & Crime Prevention Fund	386,138	386,138	386,138	386,138
Justice Building Fund	83,528	83,528	83,528	83,528
Code Revision Commission	1,581,895	113,996	113,996	113,996
Public Health Fund	342,000			
Prosecutor Coordinator's Office - Law & PA Drug Enforcement Training Fund	70,660	70,660	70,660	70,660
Crime Information System Fund	98,064	98,064	98,064	98,064
Municipal Clerk/Judge Education Fund	50,000	50,000	100,000	100,000
Refunds to cities and counties	31,235			
Trial Court Administrative Assistants	4,537,370	5,190,505	5,152,732	5,270,130
County Aid Fund	4,980,475	7,488,040	9,598,507	7,555,253
AR Building Authority - Justice Building Construction Fund	990,000	990,000	990,000	990,000
AR State Police	400,000	400,000	400,000	400,000
Drug Abuse Prevention & Treatment	312,000	654,000	654,000	654,000
AR State Highway & Transportation Dept. Administrative Office of the Courts	2,848,327	31,388		
Crime Lab	576,988	576,988	576,988	576,988
Department of Correction State Claims Commission				
AR District Judges Council	50,000	50,000	55,000	55,000
Dependency & Neglect Representation		4,284,838	4,284,838	4,284,838
Jury Reimbursement		7,147	421,015	97,068
Crime Victims/Reparations Revolving Fund - Supplemental Appropriation		500,000	1,000,000	1,000,000
Court Reporter Fund - Supplemental Appropriation		225,000		
Public Legal Aid			342,104	342,104
Administrative Office of the Courts Miscellaneous			2	646
Total Expenditures	\$ 39,234,008	\$ 43,202,633	\$ 46,329,913	\$ 45,370,754

Source: Arkansas Administrative Statewide Information System - AASIS (2002-2011) (unaudited by Division of Legislative Audit)

Exhibit VII
Administration of Justice Fund
Expenditures by Program/Purpose
Fiscal Years 2008 through 2011

Program/Purpose	2008	2009	2010	2011
Crime Victims/Reparations Revolving Fund	\$ 2,089,723	\$ 2,089,723	\$ 2,089,723	\$ 2,089,723
Court Reporter Fund	9,572,900	6,167,062	8,648,987	8,778,860
U of A at Fayetteville - School of Law	1,343,810	1,343,810	1,343,810	1,343,810
U of A at Little Rock - School of Law	1,343,809	1,343,809	1,343,809	1,343,809
AR State Police Retirement Fund	1,499,256	1,499,256	1,499,256	1,499,256
Highway Safety Special Fund	1,324,795	1,324,795	1,324,795	1,324,795
Judicial Retirement System Fund	902,797	902,797	902,797	902,797
Public Defender Commission	6,908,027	6,908,027	6,908,027	6,908,027
AR Counties Alcohol & Drug Abuse & Crime Prevention Fund	375,000	375,000	375,000	375,000
Justice Building Fund	83,528	83,528	83,528	83,528
Code Revision Commission				
Public Health Fund				
Prosecutor Coordinator's Office - Law & PA Drug Enforcement Training Fund	70,660	70,660	70,660	70,660
Crime Information System Fund	98,064	98,064	98,064	98,064
Municipal Clerk/Judge Education Fund	100,000	100,000	100,000	100,000
Refunds to cities and counties				
Trial Court Administrative Assistants	5,774,115	6,040,140	6,483,020	6,661,008
County Aid Fund	3,794,132	4,189,541	2,023,759	992,778
AR Building Authority - Justice Building Construction Fund	990,000	990,000	990,000	990,000
AR State Police	400,000	400,000	400,000	400,000
Drug Abuse Prevention & Treatment	654,000	654,000	654,000	654,000
AR State Highway & Transportation Dept. Administrative Office of the Courts				
Crime Lab	576,988	576,988	576,988	576,988
Department of Correction				
State Claims Commission				
AR District Judges Council	56,100	56,122	61,122	62,528
Dependency & Neglect Representation	4,284,838	4,284,838	4,284,838	4,284,838
Jury Reimbursement (Note 1)	402,126	569,353	837,242	753,970
Crime Victims/Reparations Revolving Fund - Supplemental Appropriation				
Court Reporter Fund - Supplemental Appropriation				
Public Legal Aid	342,104	342,104	855,432	855,432
Administrative Office of the Courts	500,000	500,000	850,000	
Miscellaneous	1	6,328	125	
Pilot Project for District Court System (Note 2)	2,361,962			
Pilot Project - Court Security (Note 2)	618,080			
Administrative Office of the Courts - Drug Coordinators	66,000	66,320	66,320	66,320
District Court System			1,839,551	1,881,861
Court Security			361,043	362,791
Trial Court Administrative Assistant Fund			748,545	
Total Expenditures	\$ 46,532,815	\$ 40,982,265	\$ 45,820,441	\$ 43,460,843

Note 1: Fiscal year 2009 includes \$40,000 supplemental appropriation.

Note 2: Funding for both pilot projects was transferred to general appropriation for the AOJ Fund.

Source: Arkansas Administrative Statewide Information System - AASIS (2002-2011) (unaudited by Division of Legislative Audit)