

**PUBLIC DEFENDER CORPORATION  
FOR THE EIGHTH JUDICIAL CIRCUIT**

**FINANCIAL STATEMENTS  
WITH ADDITIONAL INFORMATION  
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006  
WITH  
INDEPENDENT AUDITORS' REPORT**

**PUBLIC DEFENDER CORPORATION  
FOR THE EIGHTH JUDICIAL CIRCUIT  
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006**

**TABLE OF CONTENTS**

	<u>Page</u>
<b>Management's Discussion and Analysis</b>	1 - 2
<b>Board Officials</b>	3
<b>Independent Auditors' Report</b>	4
<b>Financial Statements:</b>	
<b>Statements of Financial Position</b>	5
<b>Statements of Activities</b>	6
<b>Statements of Cash Flows</b>	7
<b>Notes to the Financial Statements</b>	8 - 11
<b>Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i></b>	12 - 13
<b>ADDITIONAL INFORMATION</b>	
<b>Independent Auditors' Report with Additional Information</b>	14
<b>Budget to Actual - Expenses - Cash Basis</b>	15

## MANAGEMENT DISCUSSION & ANALYSIS

This discussion and analysis of the Public Defender Corporation of the Eighth Judicial Circuit of the State of West Virginia financial performance provides an overview of the Corporation's financial activities for the fiscal years ended June 30, 2007 and 2006, and identifies changes in the Corporation's financial position.

### Overview of Basic Financial Statements

These statements are in two parts - *management's discussion and analysis* (this section) and the *basic financial statements*. The Corporation's financial statements are prepared on the accrual basis of accounting and are reported in accordance with generally accepted accounting principles. These statements include the *statement of financial position*, the *statement of activities*, the *statement of cash flows* and notes to the financial statements.

The *statement of financial position* presents the Corporation's assets, liabilities and net assets as of the financial statements date. Through this presentation one can decipher the health of the Corporation by taking the difference between the assets and liabilities. An increase or a decrease in the Corporation's net assets from one year to the next is an indicator of whether its financial health is improving or deteriorating.

The *statement of activities* reports revenues and expenses when earned or obligated. This means that all of the current year's revenues and expenses are included regardless of when cash is paid or received, thus providing a view of financial position that is similar to that presented by most private-sector companies. This statement summarizes the cost of providing legal defense services to those individuals charged with a violation of the law but who cannot afford an attorney to defend themselves or to represent indigent persons or juveniles and mental hygiene cases as appointed by the court.

### Financial Analysis of the Corporation

Total assets of the Corporation on June 30, 2007 and 2006 are \$123,218 and \$54,380, while liabilities are \$34,423 and \$22,406 resulting in a net asset balance of \$88,795 and \$31,974. \$7,299 and \$11,581 of the Corporation's net assets are invested in capital assets. The Corporation had no outstanding debt. Unrestricted net assets are \$88,795 and \$31,974.

The Corporation's revenues are derived from funding from West Virginia Public Defender Services and accordingly 99% of the Corporation's revenues were derived from this funding for the years ended June 30, 2007 and 2006. Total revenues were \$396,557 and \$178,706. Total expenses were \$339,736 and \$298,093, respectively. As a result of the excess of revenues over expenditures, the Corporation's total net assets increased by \$56,821, from \$31,974 to \$88,795 for the year ended June 30, 2007. For the year ended June 30, 2006, the deficit of revenues over expenditures caused the Corporation's total net assets to decrease by \$119,387, from \$151,361 to \$31,974.

The Corporation's revenues and expenditures are all considered operating. Capital purchases were \$1,026 and \$-0- for the years ended June 30, 2007 and 2006, respectively.

## **Detailed Financial Analysis of the Corporation**

Cash in the Corporation increased by \$72,315 and accounts payable increased by \$6,530. All other assets and liabilities remained within reason to the prior year.

An increase in funding from the West Virginia Public Defender Services of \$218,872 is attributable to the deficit of expenditures relative to the operations of the Corporation in the prior year.

Operating expenses increased by \$41,643 due to the Corporation having an increase in salaries as a result of staffing changes.

### **Capital Asset and Debt Activity**

As of June 30, 2007 and 2006, the Corporation had capital assets amounting to \$44,468 and \$43,443, respectively. The Corporation's capital assets include furniture and fixtures and computer equipment. The assets are being depreciated over useful lives of five to ten years. The accumulated depreciation on the assets amounted to \$37,169 and \$31,862, respectively.

Purchase of fixed assets for the years ended June 30, 2007 and 2006 were \$1,026, and \$ - 0 -, respectively.

The Corporation has no short or long-term debt.

### **Cash Management**

The Corporation's funds are deposited into a government fund account at a national banking institution and accrue interest monthly. The bank account earned interest at an average rate of 1.00% the years ended June 30, 2007 and 2006, respectively. Interest earned for the years ended June 30, 2007 and 2006 amounted to \$807 and \$1,156, respectively.

### **Economic Factors and Next Year's Budget**

The State of West Virginia, Public Defender Services looked at various factors when approving the budget for the year ending June 30, 2008. Such factors considered the Corporation's case load in comparison to the number of professional and non-professional staff, the type, amount and rate of employee benefits, the anticipation of large or unusual cases which require additional resources, their capital needs, as well as, the operating environment and its operational needs.

For the year ending June 30, 2008, the Corporation has an approved budget of \$415,700. This represents a budget increase of approximately \$21,676 from the prior year due to increases in the personal services and employee benefits expenses.

### **Conclusion**

This financial report is designed to provide the users with the general overview of the Corporation's finances and to demonstrate the Corporation's accountability for the money it receives.

**PUBLIC DEFENDER CORPORATION  
FOR THE EIGHTH JUDICIAL CIRCUIT  
BOARD OFFICIALS  
JUNE 30, 2007**

<u>Office</u>	<u>Name</u>
<b>Board Chairman:</b>	<b>Ronald Hassan, Esq.</b>
<b>Board Officials:</b>	<b>Michael Callaway</b>
	<b>Vic Nystom</b>
	<b>Phillip LaCaria</b>
<b>Managing Public Defender:</b>	<b>Floyd A. Anderson, Esq.</b>

**INDEPENDENT AUDITORS' REPORT**

Honorable Members of the Board  
Public Defender Corporation  
for the Eighth Judicial Circuit  
Welch, West Virginia

We have audited the accompanying statements of financial position of the Public Defender Corporation for the Eighth Judicial Circuit (the Corporation) as of June 30, 2007 and 2006, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Corporation as of June 30, 2007 and 2006, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 6, 2007 on our consideration of the Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Management's Discussion and Analysis (MD&A) on pages 1 through 2 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Huntington, West Virginia  
September 6, 2007



**PUBLIC DEFENDER CORPORATION  
FOR THE EIGHTH JUDICIAL CIRCUIT  
STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2007 AND 2006**

**ASSETS**

	<u>2007</u>	<u>2006</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 113,757	\$ 41,442
Prepaid expenses	1,729	1,357
Other current assets	433	- 0 -
	<u>115,919</u>	<u>42,799</u>
 <b>PROPERTY AND EQUIPMENT</b>		
Furniture and fixtures	20,191	20,191
Computer equipment	24,277	23,252
	<u>44,468</u>	<u>43,443</u>
Less: Accumulated Depreciation	(37,169)	(31,862)
	<u>7,299</u>	<u>11,581</u>
 <b>PROPERTY AND EQUIPMENT, NET</b>		
	<u>7,299</u>	<u>11,581</u>
 <b>TOTAL ASSETS</b>	<u>\$ 123,218</u>	<u>\$ 54,380</u>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 11,239	\$ 959
Accrued and withheld taxes	110	844
Compensated absences	23,074	20,603
	<u>34,423</u>	<u>22,406</u>
 <b>TOTAL CURRENT LIABILITIES</b>		
	<u>34,423</u>	<u>22,406</u>
 <b>NET ASSETS</b>		
Unrestricted (See Note 8)	88,795	31,974
	<u>88,795</u>	<u>31,974</u>
 <b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 123,218</u>	<u>\$ 54,380</u>

THE ACCOMPANYING NOTES ARE AN ESSENTIAL PART OF THE FINANCIAL STATEMENTS

**PUBLIC DEFENDER CORPORATION  
FOR THE EIGHTH JUDICIAL CIRCUIT  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006**

	<u>2007</u>	<u>2006</u>
<b>REVENUE AND SUPPORT</b>		
West Virginia Public Defender		
Services Grant Revenue	\$ 395,524	\$ 176,652
Other income	<u>1,033</u>	<u>2,054</u>
<b>TOTAL REVENUE AND SUPPORT</b>	<u><b>396,557</b></u>	<u><b>178,706</b></u>
<b>EXPENSES</b>		
Personal services	235,681	207,355
Employee benefits	37,767	32,153
Supportive services	27,730	21,885
Administrative support	4,402	2,763
Office	22,470	23,689
Other	1,156	1,596
Acquisitions	5,223	2,683
Depreciation	<u>5,307</u>	<u>5,969</u>
<b>TOTAL EXPENSES</b>	<u><b>339,736</b></u>	<u><b>298,093</b></u>
<b>CHANGE IN UNRESTRICTED NET ASSETS</b>	<b>56,821</b>	<b>(119,387)</b>
<b>NET ASSETS</b>		
Unrestricted - Beginning of year	<u>31,974</u>	<u>151,361</u>
Unrestricted - End of year	<u><u><b>\$ 88,795</b></u></u>	<u><u><b>\$ 31,974</b></u></u>

THE ACCOMPANYING NOTES ARE AN ESSENTIAL PART OF THE FINANCIAL STATEMENTS



**PUBLIC DEFENDER CORPORATION  
FOR THE EIGHTH JUDICIAL CIRCUIT  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2007 AND 2006**

	<u>2007</u>	<u>2006</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from grants	\$ 395,524	\$ 176,652
Cash paid for expenses	(323,216)	(294,250)
Interest received	1,033	2,054
	<hr/>	<hr/>
<b>NET CASH PROVIDED BY (USED IN)         OPERATING ACTIVITIES</b>	<b>73,341</b>	<b>(115,544)</b>
	<hr/>	<hr/>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Cash purchases of property and equipment	(1,026)	- 0 -
	<hr/>	<hr/>
<b>NET CASH (USED IN)         INVESTING ACTIVITIES</b>	<b>(1,026)</b>	<b>- 0 -</b>
	<hr/>	<hr/>
<b>NET INCREASE (DECREASE) IN CASH</b>	<b>72,315</b>	<b>(115,544)</b>
<b>Cash balance, Beginning of year</b>	<b>41,442</b>	<b>156,986</b>
	<hr/>	<hr/>
<b>Cash balance, End of year</b>	<b>\$ 113,757</b>	<b>\$ 41,442</b>
	<hr/>	<hr/>
<b>RECONCILIATION OF CHANGE IN UNRESTRICTED NET ASSETS TO NET CASH PROVIDED BY (USED IN) BY OPERATING ACTIVITIES:</b>		
Change in net assets	\$ 56,821	\$ (119,387)
	<hr/>	<hr/>
<b>Adjustments:</b>		
Depreciation	5,307	5,969
<b>(Increase) decrease in operating assets:</b>		
Prepaid Expenses	(372)	1,407
Other current assets	(433)	230
<b>Increase (decrease) in operating liabilities:</b>		
Accounts payable	10,280	(6,978)
Accrued expenses	(734)	614
Compensated absences	2,472	2,601
	<hr/>	<hr/>
<b>TOTAL ADJUSTMENTS</b>	<b>16,520</b>	<b>3,843</b>
	<hr/>	<hr/>
<b>NET CASH PROVIDED BY (USED IN)         OPERATING ACTIVITIES</b>	<b>\$ 73,341</b>	<b>\$ (115,544)</b>
	<hr/>	<hr/>

THE ACCOMPANYING NOTES ARE AN ESSENTIAL PART OF THE FINANCIAL STATEMENTS

**PUBLIC DEFENDER CORPORATION  
FOR THE EIGHTH JUDICIAL CIRCUIT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007 AND 2006**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Operations**

The Public Defender Corporation for the Eighth Judicial Circuit (the Corporation) is a not-for-profit Corporation created under authority of Article 21, Chapter 29 of the West Virginia Code. The Corporation is a component unit of the State of West Virginia and is funded by the West Virginia Public Defender Services. The purpose of the Corporation is to provide high quality legal assistance to indigent persons, at no cost, who would be otherwise unable to afford adequate legal counsel.

Approximately 70% of the Corporation's revenues are utilized for program related purposes and 30% are for management and general purposes.

**Basis of Accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting and in accordance with generally accepted accounting principles, whereby revenues are recognized when earned and expenses when incurred and accordingly, reflect all significant assets, receivables, payables and other liabilities.

**Basis of Presentation**

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-For-Profit Organizations*. Under SFAS No. 117, the Corporation is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. At June 30, 2007 and 2006 the Corporation did not have any permanently or temporarily restricted net assets.

**Property and Equipment**

Property and equipment with a useful life in excess of one year and a cost in excess of \$1,000 are capitalized at cost. Depreciation is computed using the straight-line basis over the estimated useful lives of the respective assets, ranging from three to ten years. Depreciation expense for the years ended June 30, 2007 and 2006, amounted to \$5,307 and \$5,969, respectively.

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Corporation considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. The Corporation had no cash equivalents as of June 30, 2007 and 2006.

**Income Taxes**

The Corporation is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Corporation is classified by the Internal Revenue Service as an other than a private foundation.

**PUBLIC DEFENDER CORPORATION  
FOR THE EIGHTH JUDICIAL CIRCUIT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007 AND 2006**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Unrestricted Net Assets**

Unrestricted net assets are comprised of funds whose use is limited only to the extent that the Corporation's enabling legislation and by laws limit the activities of the Corporation. Currently all of the Corporation's assets and activities are considered unrestricted.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Compensated Absences**

**Accrued Annual Leave**

Estimated obligations that arise for vacation leave at the current rate of employee pay. Employees fully vest in all earned but unused vacation leave which is paid at the time of separation from employment.

**Sick Leave**

The Corporation grants sick leave based on time worked. The Corporation does not accrue any liability for sick leave, because no amount is paid at the time of separation of employment.

**Reclassifications**

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

**NOTE 2 - DEFINED CONTRIBUTION RETIREMENT PLAN**

The Corporation participates in the American Bar Association Pension Plan (the Plan) which covers all eligible employees who agree to participate in the Plan. The Corporation is required to make contributions to the Plan equal to 5% of the participants' compensation. For the years ended June 30, 2007 and 2006, total Plan costs were \$7,689 and \$7,358, respectively. For the years ended June 30, 2007 and 2006, the Corporation did not authorize the employer portion of any buy-backs for Plan participants. Public Defender Services expressly declines to purchase retroactive service credit.

During June 2007, the Corporation submitted an application to begin participating in the State of West Virginia Public Employee Retirement System. The Corporation was granted approval in July 2007 and switched from the ABA Pension Plan to the WV PERS Pension Plan. Subsequently, the Corporation expects higher pension-related costs as a result of the change.

**PUBLIC DEFENDER CORPORATION  
FOR THE EIGHTH JUDICIAL CIRCUIT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007 AND 2006**

**NOTE 3 - OPERATING LEASE**

The Corporation leases its office space on a month to month basis at a rate of \$600 per month. Total lease payments for 2007 and 2006 totaled \$7,200 for each respective year.

**NOTE 4 - CONCENTRATIONS**

The Corporation maintains its account balances in an account at a local financial institution. This account is insured by the Federal Deposit Insurance Corporation up to \$100,000. The Corporation had unreconciled bank balances at June 30, 2007 and 2006 of \$127,890 and \$58,189, respectively. The principal difference between the unreconciled balance and the cash balance is outstanding checks. Therefore, \$27,890 and \$-0- was considered uninsured at the respective year ends. However, management believes the financial institution is financially sound and there is little credit risk associated with the deposits.

The Corporation receives approximately all of its funding from West Virginia Public Defender Services. A significant reduction in this level of support would have a significant adverse effect on the Corporation.

**NOTE 5 - CONTINGENCY**

The Corporation is on a reimbursement plan with the State of West Virginia, Bureau of Employment Programs, Unemployment Compensation Division, whereby they no longer pay quarterly premiums. When a liability arises regarding the payment of unemployment, the Corporation will be assessed 100% of the awarded claim filed and payment to the Bureau would be made at that time. Any liability arising from the dismissal of employment is uncertain at this time.

**NOTE 6 - CONTINGENT LIABILITIES**

The Corporation's programs are funded from state sources, principal of which are programs of the West Virginia Public Defender Services. State grants received for specific purposes are subject to audit and review by grantor agencies. Such audits and reviews could result in requests for reimbursements to grantor agencies for expenditures disallowed under the terms of the grants. The amount, if any, of expenditures which may be disallowed by grantor agencies cannot be determined at this time, although management believes such amounts, if any, to be immaterial.

**NOTE 7 - RISK MANAGEMENT**

The Corporation is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The Corporation manages these risks of loss through the purchase of various insurance policies.

**PUBLIC DEFENDER CORPORATION  
FOR THE EIGHTH JUDICIAL CIRCUIT  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2007 AND 2006**

**NOTE 8 - CASH HELD AT FISCAL YEAR END**

At June 30, 2007, the Corporation held cash and cash equivalents of \$113,757 consisting of unexpended 2006/2007 Public Defender Corporation grant funds. Public Defender Services considered this amount in determining the appropriate level of disbursements in the succeeding fiscal year necessary to fund the Corporation's normal operating activities.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

**Honorable Members of the Board  
Public Defender Corporation  
for the Eighth Judicial Circuit  
Welch, West Virginia**

We have audited the financial statements of the Public Defender Corporation for the Eighth Judicial Circuit (a nonprofit Organization), as of and for the year ended June 30, 2007 and have issued our report thereon dated September 6, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Public Defender Corporation for the Eighth Judicial Circuit's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Public Defender Corporation for the Eighth Judicial Circuit's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted other matters involving the internal control over financial reporting, which we have reported to management of the Public Defender Corporation for the Eighth Judicial Circuit in a separate letter dated October 1, 2007.

This report is intended solely for the information and use of the Board, management, and grantor or regulatory agencies and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Francis Wright F. Peters".

Huntington, West Virginia  
September 6, 2007

**INDEPENDENT AUDITORS' REPORT  
ON ADDITIONAL INFORMATION**

**Honorable Members of the Board  
Public Defender Corporation  
for the Eighth Judicial Circuit  
Welch, West Virginia**

Our report on our audit of the basic financial statements of the Public Defender Corporation for the Eighth Judicial Circuit for the years ended June 30, 2007 and 2006 appears on page 4. That audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule of functional expenses is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



**Huntington, West Virginia  
September 6, 2007**



**PUBLIC DEFENDER CORPORATION  
FOR THE EIGHTH JUDICIAL CIRCUIT  
BUDGET TO ACTUAL - EXPENSES - CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2007**

	<u>Budget</u>	<u>Actual</u>	<u>(Over)/Under Budget to Actual</u>
Personal services	\$ 249,220	233,210	\$ 16,010
Employee benefits	59,304	29,026	30,278
Support services	39,600	27,730	11,870
Administrative services	5,500	4,402	1,098
Office	28,100	22,470	5,630
Other	2,800	1,156	1,644
Acquisitions	9,500	5,223	4,277
<b>TOTAL</b>	<u>\$ 394,024</u>	<u>\$ 323,217</u>	<u>\$ 70,807</u>