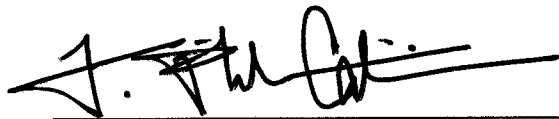


**PUBLIC DEFENDER SERVICE CORPORATION  
BOARD OF TRUSTEES  
RESOLUTION NUMBER 04-03  
RELATIVE TO THE USE OF LAPSED FUNDS  
FOR FISCAL YEAR 2003  
YEAR-END ACCRUED ANNUAL LEAVE ADJUSTMENT**

- WHEREAS,** In an annual audit report, the Public Defender Service Corporation received recommendations from the Auditor to accrue annual leave balances at each fiscal year-end, recognizing the amount as an expense and a liability; and
- WHEREAS,** This practice brings the Corporation into compliance with Generally Accepted Accounting Principles; and
- WHEREAS,** The budgetary shortfalls the PDSC is experiencing in Fiscal Year 2003, when compared with the projected employee leave balances for September 30, 2003 correspondingly creates a shortfall in the Personnel Services category which ultimately does not provide an adequate amount for this purpose; and
- WHEREAS,** The PDSC has sufficient lapses from prior fiscal years to cover the projected shortfall described above; now therefore be it
- RESOLVED,** The Board of Trustees, in its meeting of June 3<sup>rd</sup>, 2003, authorized the Executive Director to fund the anticipated expenditure/liability associated with the year-end accrued annual leave balances from prior year lapses; and be it further
- RESOLVED,** The Corporation shall provide a detailed report reflecting the expenditures made in this regard, to the Board at its first regular meeting for Fiscal Year 2004.

**DULY AND REGULARLY ADOPTED** this 3<sup>rd</sup> day of June, 2003.



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CHIEF JUSTICE F. PHILIP CARBULLIDO,  
Chairman

ATTEST:



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BERNADETTE S.N. CHARGUAFAE,  
Secretary