

**REPORT ON
STATEMENT OF COUNTY FUNDED
COURT-RELATED FUNCTIONS,
SECTION 29.0085 FLORIDA STATUTES**

January 20, 2012

Special Report # 712

Released on: January 20, 2012

OFFICE OF THE COUNCIL AUDITOR
Suite 200, St. James Building



INDEPENDENT AUDITOR'S REPORT

January 20, 2012

Special Report # 712

Honorable Members of the City Council
City of Jacksonville

We have examined the accompanying statement of county funded court-related functions of the City of Jacksonville, Florida for the year ended September 30, 2011 pursuant to Section 29.0085 of the Florida Statutes. This statement is the responsibility of the management of the City's Finance Department. Our responsibility is to express an opinion on this statement based on our examination.

Our examination was made in accordance with attestation standards established by the American Institute of Certified Public Accountants, and accordingly, included such procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the statement referred to above is presented, in all material respects, in conformity with Sections 29.008 and 29.0085 of the Florida Statutes, except for the requirement to increase "Communications Systems and Services Total" and "Existing Radio Systems" expenses by 1.5% per F.S. 29.008(4)(a).

Respectfully Submitted,

Kirk A. Sherman, CPA
Council Auditor

Attachments: Statement of County Funded Court-Related Functions

DUVAL COUNTY
STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES
FOR THE YEAR ENDED SEPTEMBER 30, 2011

Statutory Reference	s.29.008(1), F.S.					s.29.008(2), F.S.	TOTAL
	State Attorney	Public Defender	Clerk of Circuit Courts	State Courts	Guardian Ad Litem	Local Requirements	
Part A Revenues:							
Local Requirement Collections							
s.939.185, F.S. / \$65.00 Local Ordinance						1,679,437.66	\$ 1,679,437.66
s.318.18(13)(a), F.S. / \$30.00 Surcharge for Court Facilities						2,297,486.11	\$ 2,297,486.11
s.28.24(12)(e) 1., F.S. / \$2.00 Additional Court Cost for Court IT Equipment						995,406.00	\$ 995,406.00
Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding						-	\$ -
Other Revenues Dedicated to Fund Local Requirements-Law Library Coin Op Copier and Other Fees						15,722.00	\$ 15,722.00
Other Revenues Dedicated to Fund Local Requirements-Teen Court Program						345,142.00	\$ 345,142.00
Local Requirement Revenue Total						5,333,193.77	\$ 5,333,193.77
Part B Non Reoccurring Fixed Capital Outlay Expenditures:							
Facility Construction			4,629,078.05	64,738,288.03			\$ 69,367,366.09
Communications Infrastructure							\$ -
Other Fixed Capital Outlay			-	19,825.00			\$ 19,825.00
FCO Cost Total	\$ -	\$ -	\$ 4,629,078.05	\$ 64,758,113.03	\$ -		\$ 69,387,191.09
Part C Operating Expenditures							
Facility Cost							
Lease / Rent Expense	139,348.38	766,038.00	1,496,190.16	10,547,465.14	2,088.00		\$ 12,951,129.68
Maintenance	236,435.95	-	74,923.85	869,996.43	-		\$ 1,181,356.23
Utilities	339,322.26	-	174,625.56	478,072.70	-		\$ 992,020.51
Security	196,304.00	1,764.00	16,512.81	1,260,747.00	-		\$ 1,475,327.81
Facility Costs Total	\$ 911,410.59	\$ 767,802.00	\$ 1,762,252.39	\$ 13,156,281.26	\$ 2,088.00		\$ 16,599,834.24
Communications Systems and Services							
Telephone System	67,273.00	60,532.00	76,403.18	65,963.00	362.00		\$ 270,533.18
Computer Equipment / Networks	1,243,864.00	433,308.00	3,960.29	687,210.00	90,620.00		\$ 2,458,962.29
Courier / Subpoena Services	-	-	-	-	-		\$ -
Auxiliary Aids	-	-	-	-	-		\$ -
Other Communications Systems and Services	-	-	-	-	-		\$ -
Communications Systems and Services Total	\$ 1,311,137.00	\$ 493,840.00	\$ 80,363.46	\$ 753,173.00	\$ 90,982.00		\$ 2,729,495.46
Existing Radio Systems	17,206.00	-	-	-	-		\$ 17,206.00
Existing Multi-Agency Criminal Justice Information Systems	-	-	-	-	-		\$ -
Total Operating Expenditures	2,239,753.59	1,261,642.00	1,842,615.85	13,909,454.26	93,070.00		\$ 19,346,535.70
Part D Local Requirements:							
Court Innovations						268,340.75	\$ 268,340.75
Law Library						333,156.96	\$ 333,156.96

DUVAL COUNTY
STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES
FOR THE YEAR ENDED SEPTEMBER 30, 2011

Statutory Reference	s.29.008(1), F.S.					s.29.008(2), F.S.	TOTAL
	State Attorney	Public Defender	Clerk of Circuit Courts	State Courts	Guardian Ad Litem	Local Requirements	
Legal Aid						313,446.00	\$ 313,446.00
Other (Discretionary Funding for Legal Aid) **						403,492.00	\$ 403,492.00
Alternative Sanctions Coordinators						256,728.58	\$ 256,728.58
Teen Court Program						543,124.00	\$ 543,124.00
Local Requirement Total Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,118,288.29	\$ 2,118,288.29

Part E Other Operating Court Related Expenditures*

Personnel & Other Operating Expenditures	2,973.00	-	235,511.57	129,051.59	-		\$ 367,536.16
Other (Description)							\$ -
Other (Description)							\$ -
Other Operating Expenses Total	\$ 2,973.00	\$ -	\$ 235,511.57	\$ 129,051.59	\$ -		\$ 367,536.16
GRAND TOTAL (PARTS B - E)	\$ 2,242,726.59	\$ 1,261,642.00	\$ 6,707,205.47	\$ 78,796,618.89	\$ 93,070.00	\$ 2,118,288.29	\$ 91,219,551.24

NOTE* Do not include "Local Requirement" expenditures here.

**The Other (Discretionary Funding for Legal Aid is for the Legal Aid program, and it represents General Fund dollars from the County to a non-profit organization that runs legal aid programs within the county. This funding is discretionary in nature and therefore, we have reflected this funding separately to distinguish it from the local requirement funding and not subject it to the 1.5% increase requirement.

This is to certify to the best of my knowledge and belief, this report accurately states total expenditures as set forth in Sections 29.008 and 29.0085, Florida Statutes.

Signature _____

Name and Title (Printed) _____

Phone Number _____

Date _____