

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

**January 30, 2013**

**Special Report # 729**

**Released on: January 30, 2013**

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



**INDEPENDENT AUDITOR'S REPORT**

January 30, 2013

Special Report # 729

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, 2012 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 maintain the same funding level for "Existing Radio Systems" per F.S. 29.008(4)(a)&(c). Although the local requirement expenditures for the combined total of "Legal Aid" and "Alternative Sanctions Coordinators" was not maintained at a level equal to the prior year, it is noted on the attached schedule that additional General Fund dollars totaling \$287,290.01 were provided by the County to support legal aid programs.

In reviewing the information on the 2011/12 report for the City of Jacksonville we became aware of an issue with two lines on last year's report. The "Lease/Rent Expense" lines for the Clerk of Circuit Courts and the State Courts columns were overstated \$150,978.44 and \$2,111,454.15, respectively. The total funding provided should be \$88,957,118.65 instead of \$91,219,551.24. These changes would not have impacted whether the City of Jacksonville met the funding requirements in the prior year.

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, 2012**

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	
<b>Part A - Revenues:</b>							
<b>Local Requirement Collections</b>							
s.939.185, F.S. / \$65.00 Local Ordinance						1,599,966.88	\$ 1,599,966.88
s.318.18(13)(a), F.S. / \$30.00 Surcharge for Court Facilities						2,569,645.09	\$ 2,569,645.09
s.28.24(12)(e) 1., F.S. / \$2.00 Additional Court Cost for Court IT Equipment						1,151,231.00	\$ 1,151,231.00
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						15,438.44	\$ 15,438.44
Other Revenues Dedicated to Fund Local Requirements-Teen Court Program						298,414.00	\$ 298,414.00
<b>Local Requirement Revenue Total</b>						<b>5,634,695.41</b>	<b>\$ 5,634,695.41</b>
<b>Part B - Non-Reoccurring Fixed Capital Outlay Expenditures:</b>							
Facility Construction <sup>1</sup>	3,325,331.00	196,717.64	3,293,582.67	45,139,284.97			\$ 51,954,916.28
Communications Infrastructure							\$ -
Other Fixed Capital Outlay					25,372.00		\$ 25,372.00
<b>FCO Cost Total</b>	<b>\$ 3,325,331.00</b>	<b>\$ 196,717.64</b>	<b>\$ 3,293,582.67</b>	<b>\$ 45,164,656.97</b>	<b>\$ -</b>		<b>\$ 51,980,288.28</b>
<b>Part C - Operating Expenditures</b>							
<b>Facility Cost</b>							
Lease / Rent Expense <sup>2</sup>	1,416,527.92	1,212,468.50	1,353,304.93	10,053,262.88	939.00		\$ 14,036,503.23
Maintenance <sup>3</sup>	173,912.69	-	57,461.43	962,417.08	-		\$ 1,193,791.20
Utilities <sup>4</sup>	486,021.56	-	468,751.89	2,470,851.23	-		\$ 3,425,624.68
Security	202,128.00	1,764.00	16,850.07	1,359,214.00	-		\$ 1,579,956.07
<b>Facility Costs Total</b>	<b>\$ 2,278,590.17</b>	<b>\$ 1,214,232.50</b>	<b>\$ 1,896,368.31</b>	<b>\$ 14,845,745.19</b>	<b>\$ 939.00</b>		<b>\$ 20,235,875.17</b>
<b>Communications Systems and Services</b>							
Telephone System	87,900.00	79,445.00	19,745.77	111,087.00	8,703.00		\$ 306,880.77
Computer Equipment / Networks	1,142,915.00	441,186.00	9,933.29	762,933.00	70,595.00		\$ 2,427,562.29
Courier / Subpoena Services	-	-	-	-	-		\$ -
Auxiliary Aids	-	-	-	-	-		\$ -
Other Communications Systems and Services	-	-	-	-	-		\$ -
<b>Communications Systems and Services Total</b>	<b>\$ 1,230,815.00</b>	<b>\$ 520,631.00</b>	<b>\$ 29,679.05</b>	<b>\$ 874,020.00</b>	<b>\$ 79,298.00</b>		<b>\$ 2,734,443.05</b>
Existing Radio Systems	16,958.00	-	-	-	-		\$ 16,958.00
Existing Multi-Agency Criminal Justice Information Systems	-	-	-	-	-		\$ -
<b>Total Operating Expenditures</b>	<b>3,526,363.17</b>	<b>1,734,863.50</b>	<b>1,926,047.37</b>	<b>15,719,765.19</b>	<b>80,237.00</b>		<b>\$ 22,987,276.23</b>
<b>Part D - Local Requirements:</b>							
Court Innovations						295,792.15	\$ 295,792.15
Law Library						293,989.51	\$ 293,989.51
Legal Aid						232,210.00	\$ 232,210.00
Other (Discretionary Funding for Legal Aid) <sup>5</sup>						287,290.01	\$ 287,290.01
Alternative Sanctions Coordinators						179,185.94	\$ 179,185.94
Teen Court Program						486,836.00	\$ 486,836.00
<b>Local Requirement Total Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,775,303.61</b>	<b>\$ 1,775,303.61</b>
<b>Part E - Other Operating Court Related Expenditures*</b>							
Personnel & Other Operating Expenditures	2,998.00	-	141,428.31	172,804.00	-		\$ 317,230.31
Other (Description)							\$ -
Other (Description)							\$ -
<b>Other Operating Expenses Total</b>	<b>\$ 2,998.00</b>	<b>\$ -</b>	<b>\$ 141,428.31</b>	<b>\$ 172,804.00</b>	<b>\$ -</b>		<b>\$ 317,230.31</b>
<b>GRAND TOTAL (PARTS B - E)</b>	<b>\$ 6,854,692.17</b>	<b>\$ 1,931,581.14</b>	<b>\$ 5,361,058.35</b>	<b>\$ 61,057,226.16</b>	<b>\$ 80,237.00</b>	<b>\$ 1,775,303.61</b>	<b>\$ 77,060,098.43</b>

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

Note 1: Construction costs (\$48,880,157) of the new courthouse were allocated between the State Courts, Clerk of Circuit Court and the Public Defender based on the projected total cost of the new courthouse.

Note 2: Bond interest (\$11,412,751) for the new court facilities was allocated to the State Courts, Clerk of Circuit Court, State Attorney and the Public Defender based on projected total costs of the new court facilities.

Note 3: There were maintenance (\$515,019) costs of the new and old courthouses that were allocated between the State Courts, Clerk of Circuit Court, and State Attorney based on square footage.

Note 4: There were utility (\$2,839,943.28) costs of the new and old courthouses that were allocated between the Clerk of Circuit Court and the State Courts based on square footage.

Note 5: 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 normal 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 \_\_\_\_\_