



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

January 26, 2015

Special Report # 759

Released on: January 26, 2015

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



INDEPENDENT AUDITOR'S REPORT

January 26, 2015

Special Report # 759

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, 2014 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 "Lease/Rent Expense", "Utilities", "Existing Radio Systems" and "Legal Aid Programs" per F.S. 29.008(4)(a)&(c).

Respectfully Submitted,

Kirk A. Sherman, CPA
Council Auditor

Attachment: 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, 2014							
Statutory Reference	s.29.008(1), F.S.					s.29.008(2), F.S.	
	STATE ATTORNEY	PUBLIC DEFENDER	CLERK OF COURTS	STATE COURTS	GUARDIAN AD LITEM	LOCAL REQUIREMENTS	TOTAL
Part A - Revenues:							
Local Requirement Collections							
s.939.185, F.S. / \$65.00 Local Ordinance						1,585,209	\$ 1,585,209
s.318.18(13)(a), F.S. / \$30.00 Surcharge for Court Facilities						2,990,394	\$ 2,990,394
s.938.19(2), F.S. / \$3.00 Additional Court Cost for Teen Court						307,217	\$ 307,217
s.28.24(12)(e) 1., F.S. / \$2.00 Additional Court Cost for Court IT Equipment						1,177,490	\$ 1,177,490
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						22,457	\$ 22,457
Local Requirement Revenue Total						6,082,767	6,082,767
Part B - Non-Reoccurring Fixed Capital Outlay Expenditures:							
Facility Construction ¹	21,019,795	0	80,053	1,109,443	0		22,209,291
Communications Infrastructure							0
Other		0	0	26,028			26,028
FCO Cost Total	21,019,795	0	80,053	1,135,471	0		22,235,319
Part C - Operating Expenditures							
Facility Cost							
Lease / Rent Expense ²	1,383,172	556,419	1,100,796	9,495,189	1,143		12,536,718
Maintenance	606,475	43,346	282,571	1,172,139	48,322		2,152,853
Utilities	627,418	97,139	527,849	1,639,448	50,502		2,942,356
Security ³	222,539	38,453	1,397,029	10,319,891	15,802		11,993,714
Other	169,868	60,432	234,022	360,917	3,111		828,350
Facility Costs Total	3,009,472	795,789	3,542,267	22,987,584	118,880		30,453,992
Communications Systems and Services							
Telephone Expense	55,808	72,608	45,977	57,481	7,714		239,588
Computer Equipment / Networks	674,044	447,505	19,868	1,469,254	55,352		2,666,023
Courier / Subpoena Services							0
Auxiliary Aids							\$ -
Other Communications Systems and Services							\$ -
Communications Systems and Services Total	729,852	520,113	65,845	1,526,735	63,066		2,905,611
Existing Radio Systems	15,193	0		0			15,193
Existing Multi-Agency Criminal Justice Information Systems							\$ -
Total Operating Expenditures	3,754,517	1,315,902	3,608,112	24,514,319	181,946		33,374,796
Part D - Local Requirements:							
Drug Court							\$ -
Teen Court						320,389	320,389
Legal Library						263,807	263,807
Legal Aid						183,594	183,594
Alternative Sanctions Coordinators						290,053	290,053
Court Innovations						151,071	151,071
Other (Discretionary Funding for Legal Aid) ⁴						100,260	100,260
Local Requirement Total Cost	\$ -	\$ -	\$ -	\$ -	\$ -	1,309,174	1,309,174
Part E - Other Operating Court Related Expenditures*							
Personnel & Other Operating Expenditures	4,132		142,800	107,120			254,052
Other (Description)							0
Other (Description)							0
Other Operating Expenses Total	4,132	0	142,800	107,120	0		254,052
GRAND TOTAL (PARTS B - E)	24,778,444	1,315,902	3,830,965	25,756,910	181,946	1,309,174	57,173,340

NOTE* Do not include "Local Requirement" expenditures here.
 Note 1: Construction costs (\$1,196,552) of the new courthouse were allocated between the State Courts and the Clerk of Circuit Court based on the projected total cost of the new courthouse.
 Note 2: Bond interest (\$11,575,248) 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 Court Security (\$11,649,845) costs of the new courthouse that were allocated between the Clerk of Circuit Court and the State Courts based on square footage.
 Note 4: 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: _____