

**REPORT ON AUDIT OF  
STATEMENT OF COUNTY FUNDED  
COURT-RELATED FUNCTIONS,  
SECTION 29.008 FLORIDA STATUTES**

**April 10, 2007**

**Report # 629**

**Released on : April 17, 2007**

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



**INDEPENDENT AUDITOR'S REPORT**

April 10, 2007

Report # 629

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, 2006 pursuant to Section 29.008 of the Florida Statutes. This statement is the responsibility of the management of the City's Administration and 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.

Attached are the explanations for changes in operating expenditures for the State Attorney, Public Defender, Courts and Clerk of the Court in compliance with F.S. 29.008(4)(a) requiring counties to increase their expenditures in certain court related items by 1.5 percent over the prior fiscal year. As a result of the 1.5 percent variance analysis, we became aware of a prior year misstatement. As a result, it became necessary to reexamine and reissue report # 618. For comparison purposes, please see report on county funded court-related functions, # 618 R.

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.

Kirk A. Sherman, CPA  
Council Auditor

*Kirk A. Sherman*

Attachment: Expenditure Explanation

DUVAL COUNTY  
 STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

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						1,355,916.00	\$ 1,355,916.00
s.318.18(13)(a), F.S. / \$15.00 Surcharge for Court Facilities						2,643,419.00	\$ 2,643,419.00
s.28.24(12)(e) 1., F.S. / \$2.00 Additional Court Cost for Court IT Equipment						3,169,665.00	\$ 3,169,665.00
Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding							\$ -
Various Service Charge Revenue to Fund Local Requirements							\$ -
Other Revenues Dedicated to Fund Local Requirements (Description)							\$ -
Local Requirement Revenue Total						7,169,000.00	\$ 7,169,000.00
<b>Part B - Non-Reoccurring Fixed Capital Outlay Expenditures:</b>							
Facility Construction							\$ -
Communications Infrastructure							\$ -
Other	14,550.00	84,457.00	64,446.00	195,065.00			\$ 358,518.00
FCO Cost Total	\$ 14,550.00	\$ 84,457.00	\$ 64,446.00	\$ 195,065.00	\$ -		\$ 358,518.00
<b>Part C - Operating Expenditures</b>							
<b>Facility Cost</b>							
Lease / Rent Expense	422,064.00	648,732.00	244,537.00	550,526.00			\$ 1,865,859.00
Maintenance	46,139.00	14,500.00	13,646.00	108,307.00			\$ 182,592.00
Utilities			5,550.00				\$ 5,550.00
Security	1,969.00	1,768.00	23,389.00	1,209,076.00			\$ 1,236,202.00
Facility Costs Total	\$ 470,172.00	\$ 665,000.00	\$ 287,122.00	\$ 1,867,909.00	\$ -		\$ 3,290,203.00
<b>Communications Systems and Services</b>							
Telephone System	244,911.00	124,085.00	210,781.00	241,784.00			\$ 821,561.00
Computer Equipment / Networks	864,141.00	40,994.00	767,798.00	400,735.00			\$ 2,073,668.00
Courier / Subpoena Services							\$ -
Auxiliary Aids							\$ -
Other Communications Systems and Services	10,494.00		85,152.00				\$ 95,646.00
Communications Systems and Services Total	\$ 1,119,546.00	\$ 165,079.00	\$ 1,063,731.00	\$ 642,519.00	\$ -		\$ 2,990,875.00
Existing Radio Systems	21,874.00						\$ 21,874.00
Existing Multi-Agency Criminal Justice Information Systems							\$ -
<b>Total Operating Expenditures</b>	<b>1,611,592.00</b>	<b>830,079.00</b>	<b>1,350,853.00</b>	<b>2,510,428.00</b>	<b>-</b>		<b>\$ 6,302,952.00</b>
<b>Part D - Local Requirements:</b>							
Teen Court						113,075.00	\$ 113,075.00
Court Innovations						407,330.00	\$ 407,330.00
Legal Library						281,488.00	\$ 281,488.00
Legal Aid						731,419.00	\$ 731,419.00
Alternative Sanctions Coordinators						117,761.00	\$ 117,761.00
Other (Description)							\$ -
Other (Description)							\$ -
Local Requirement Total Cost	\$ -	\$ -	\$ -	\$ -	\$ -	1,651,073.00	\$ 1,651,073.00
<b>Part E - Other Operating Court Related Expenditures*</b>							
Personnel & Other Operating Expenditures	162,640.00	88,253.00	447,668.00	152,094.00			\$ 850,655.00
Other (Description)							\$ -
Other (Description)							\$ -
Other Operating Expenses Total	\$ 162,640.00	\$ 88,253.00	\$ 447,668.00	\$ 152,094.00	\$ -		\$ 850,655.00
<b>GRAND TOTAL (PARTS B - E)</b>	<b>\$ 1,788,782.00</b>	<b>\$ 1,002,789.00</b>	<b>\$ 1,862,967.00</b>	<b>\$ 2,857,587.00</b>	<b>\$ -</b>	<b>\$ 1,651,073.00</b>	<b>\$ 9,163,198.00</b>

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

DEPARTMENT OF ADMINISTRATION & FINANCE  
BUDGET DIVISION



To: Tim Page  
Council Auditors Office

From: Marc Kurland  
Senior Budget Analyst *M Kurland*

Subject: Court Minimum Funding Analysis

Date: March 30, 2007

In response to the Council Auditor's questions regarding Lease/Rent and Security expenses, I'm providing additional clarification to changes in costs from FY 04-05 to FY 05-06. (see attached)

If you have additional questions and/or concerns please feel free to contact me at 904-630-1301 or by e-mail at [mkurland@coj.net](mailto:mkurland@coj.net).

Courts  
Cost Comparison  
FY 05-06 vs FY 04-05

Index	FY 04-05	FY 05-06	Difference	Explanation
<b>Construction/Lease</b>				
State Attorney	\$446,951	\$422,964	-\$23,987	Based on yearly contractual obligations without changing scope of service
Public Defender	\$629,652	\$648,732	\$19,080	Based on yearly contractual obligations without changing scope of service
Clerk	\$246,018	\$244,537	-\$1,481	Based on yearly contractual obligations without changing scope of service
Courts	\$535,093	\$550,526	\$15,433	Based on yearly contractual obligations without changing scope of service
<b>Total</b>	<b>\$1,857,714</b>	<b>\$1,866,759</b>	<b>\$9,045</b>	
<b>Security</b>				
State Attorney	\$1,261	\$1,969	\$708	Based on yearly contractual obligations without changing scope of service
Public Defender	\$1,768	\$1,768	\$0	Based on yearly contractual obligations without changing scope of service
Clerk	\$45,127	\$23,389	-\$21,738	Based on allocation from State side of the Clerk(S/F 811)
Courts	\$1,057,716	\$1,209,076	\$151,360	Based on yearly contractual obligations without changing scope of service
<b>Total</b>	<b>\$1,105,872</b>	<b>\$1,236,202</b>	<b>\$130,330</b>	



April 4, 2007

**MEMORANDUM**

From: Kem Siddons, Information Technology Department  
To: Tim Page, Office of the Council Auditor

Subj: Court Minimum Funding Analysis

Ref: (a) Marc Kurland's Court Minimum Funding Analysis email of 3/26/07

Encl: Court Minimum Funding Analysis Excel Spreadsheet

1. The enclosure is provided in response to reference (a).
2. If you have additional questions / concerns, I can be reached at 904-255-8074 or by email at [ksiddons@coj.net](mailto:ksiddons@coj.net).

  
Kem Siddons

COJ ITD Funding Analysis

Courts Type  
 Cost Comparison  
 FY 05-06 vs FY 04-05

Index		Occ Code	FY 04-05	FY 05-06	Difference	Explanation
SASA011	Communication Services	04181	\$340,509	\$244,911	-\$95,598	SASA011, subobject 04181 – No longer billing for equipment maintenance charges under this subobject (-\$42,234) in FY 04/05, and no longer billing for pagers in FY 04/05 (-\$1,175). Telephone billing went from billing for long distance, voice lines and equipment in FY 04/05 to a flat \$28 per phone for these charges.
SASA15U		03185	\$931,628	\$754,967	-\$176,661	New Stac Case tracking system with fewer modifications needed
SASA15U		05229	\$124,524	\$108,153	-\$16,371	New Stac Case tracking system with fewer modifications needed
PBPB011	Communication Services	04181	\$140,590	\$124,085	-\$16,505	PBPB011 subobject 04181 - No longer billing for equipment maintenance charges under this subobject (-\$1,548) in FY 04/05, and no longer billing for pagers in FY 04/05 (-\$3,289). Telephone billing went from billing for long distance, voice lines and equipment in FY 04/05 to a flat \$28 per phone for these charges.
CLCL016CS	Communication Services	04181	\$326,923	\$210,781	-\$116,142	CLCL016CS subobject 04181 - No longer billing for equipment maintenance charges under this subobject (-\$61,320) in FY 04/05, and no longer billing for pagers in FY 04/05 (-\$4,233). Telephone billing went from billing for long distance, voice lines and equipment in FY 04/05 to a flat \$28 per phone for these charges.
CLCL016CS		03185	\$677,464	\$97,876	-\$579,588	Change to using split accounts between CLCL016CS and CLCL15S
CLCL016CS Reportable cost		06425	\$930,000 \$831,327	\$882,527 \$767,798	-\$47,473 -\$63,529	Ordinance 2005-900-E Deed Recording Software The cost in FY04-05 is a time cost and a capital item. This is not part of the operating cost analysis. The cost in FY 05-06 belongs to supervision allocation from S/F 811(Court side of the Clerk). This also needs to be removed from the analysis.
COCO011		03185	\$70,000	\$0	-\$70,000	Change in Internal Service allocation for Network and PC Support
COCI15U		03185	\$282,346	\$400,735	\$118,389	Family Court Case Management System (FCCMS) development

COJ ITD Funding Analysis

COCIO11	Communication Services	04181	\$263,924	\$188,672	-\$75,252	COCIO11 subobject 04181 - No longer billing for equipment maintenance charges under this subobject (-\$84,027) in FY 04/05, and no longer billing for pagers in FY 04/05 (-\$3,881). Telephone billing went from billing for long distance, voice lines and equipment in FY 04/05 to a flat \$28 per phone for these charges.
Total			\$4,919,235	\$3,780,505	-\$1,138,730	
SASA011	Radio	04180	28,678	21,874	(6,804)	SASA011 subobject 04180 – No longer billing for Legacy Radios, old radios not part of the current First Coast Radio System (-\$6,720). This was a program that ran only during FY04/05 that charged \$16/radio/month for each legacy radio that was assigned to a Customer. It was implemented to encourage Customers to turn in their old radios or file a lost/stolen report to clean up radio inventory. Charges were completely refunded for anyone turning in these radios or filing a lost/stolen report.
CLCL016CS	Radio	04180	644	0	(644)	CLCL016CS subobject 04180 - No longer billing for Legacy Radios, old radios not part of the current First Coast Radio System (-\$1,728). This was a program that ran only during FY04/05 that charged \$16/radio/month for each legacy radio that was assigned to a Customer. It was implemented to encourage Customers to turn in their old radios or file a lost/stolen report to clean up radio inventory. Charges were completely refunded for anyone turning in these radios or filing a lost/stolen report
COCIO11	Radio	04180	3088	0	(3,088)	COCIO11 subobject 04180 - No longer billing for Legacy Radios, old radios not part of the current First Coast Radio System (-\$3,088). This was a program that ran only during FY04/05 that charged \$16/radio/month for each legacy radio that was assigned to a Customer. It was implemented to encourage Customers to turn in their old radios or file a lost/stolen report to clean up radio inventory. Charges were completely refunded for anyone turning in these radios or filing a lost/stolen report.