

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

January 29, 2009

Special Report # 660

Released on : January 29, 2009

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



INDEPENDENT AUDITOR'S REPORT

January 29, 2009

Special Report # 660

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, 2008 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 "Lease/Rent Expense," "Maintenance," and the total of "Communication Systems and Services" expenses by 1.5% per F.S. 29.008(4)(a).

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, 2008

Statutory Reference	State Attorney	Public Defender	Clerk of Circuit Courts	State Courts	Guardian Ad Litem	Local Requirements	TOTAL
Part A - Revenues:							
Local Requirement Collections						1,733,320.00	1,733,320.00
s.939.185, F.S. / \$65.00 Local Ordinance						2,811,548.00	2,811,548.00
s.418.18(13)(a), F.S. / \$15.00 Surcharge for Court Facilities						1,547,866.00	1,547,866.00
s.28.24(12)(c) I, F.S. / \$2.00 Additional Court Cost for Court IT Equipment						-	-
Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding						16,549.00	16,549.00
Other Revenues Dedicated to Fund Local Requirements-Law Library Coin Op Copier						522,068.00	522,068.00
Other Revenues Dedicated to Fund Local Requirements-Teen Court Program						6,631,351.00	6,631,351.00
Local Requirement Revenue Total							
Part B - Non-Recurring Fixed Capital Outlay Expenditures:							
Facility Construction							
Communications Infrastructure				21,040.00			21,040.00
Other Fixed Capital Outlay				21,040.00			21,040.00
FCO Cost Total							
Part C - Operating Expenditures							
Facility Cost							
Lease / Rent Expense	256,557.00	688,483.00	322,537.55	621,372.00	654.00		1,889,603.55
Maintenance	-	-	6,611.22	418,479.00			425,090.22
Utilities	-	-	4,882.68				4,882.68
Security	107,804.00	1,945.00	18,630.81	1,410,736.00			1,539,115.81
Facility Costs Total	\$ 364,361.00	\$ 690,428.00	\$ 352,662.26	\$ 2,450,587.00	\$ 654.00		\$ 3,858,692.26
Communications Systems and Services							
Telephone System	266,381.00	122,137.00	188,822.50	269,963.00	19,624.00		866,927.50
Computer Equipment / Networks	1,064,251.00	293,473.00	32,776.11	820,241.00	59,715.00		2,270,481.11
Courier / Subpoena Services							
Auxiliary Aids							
Other Communications Systems and Services							
Communications Systems and Services Total	\$ 1,330,632.00	\$ 415,610.00	\$ 221,600.61	\$ 1,090,204.00	\$ 79,339.00		\$ 3,137,385.61
Existing Radio Systems	22,785.00						22,785.00
Existing Multi-Agency Criminal Justice Information Systems							
Total Operating Expenditures	1,717,778.00	1,106,038.00	574,262.87	3,540,791.00	79,993.00		7,018,862.87
Part D - Local Requirements:							
Court Innovations						283,305.00	283,305.00
Law Library						370,471.00	370,471.00
Legal Aid						353,823.00	353,823.00
Alternative Sanctions Coordinators						322,358.00	322,358.00
Teen Court Program						292,028.00	292,028.00
Local Requirement Total Cost						1,621,985.00	1,621,985.00
Part E - Other Operating Court Related Expenditures*							
Personnel & Other Operating Expenditures	2,986.00	-	1,120,210.64	423,695.00			1,546,891.64
Other (Description)							
Other Operating Expenses Total	\$ 2,986.00	\$ -	\$ 1,120,210.64	\$ 423,695.00	\$ -		\$ 1,546,891.64
GRAND TOTAL (PARTS B - E)	\$ 1,720,764.00	\$ 1,106,038.00	\$ 1,694,473.51	\$ 3,985,526.00	\$ 79,993.00	\$ 1,621,985.00	\$ 10,208,779.51

* \$1,380,279 of State Court security represents costs that were moved to the Sheriff's Office as of fiscal year 2007 and are included in this report to more accurately reflect court related costs.

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