

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

**April 10, 2007**

**Report # 618 Revised**

**Released on : April 17, 2007**

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



**INDEPENDENT AUDITOR'S REPORT**

April 10, 2007

Report # 618 R

Honorable Members of the City Council  
City of Jacksonville

Re: Revised 2005 Statement of County Funded Court-Related Functions

We have examined the accompanying revised statement of county funded court-related functions of the City of Jacksonville, Florida for the year ended September 30, 2005 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.

As a result of our work on the report for the year ended September 30, 2006, it became apparent the original Report # 618 contained errors due to oversight by preparers of the original 2005 Statement of County Funded Court-Related Functions. Through our office's reexamination, we believe the current statement reflects appropriate county funded court-related expenditures.

In our opinion, the revised 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*

Kirk A. Sherman, CPA  
Council Auditor

**Re DUVAL COUNTY**  
**RESTATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2005**

Statutory Reference	s.29.008(1), F.S.						.29.008(2), F.S.	
	State Attorney	Public Defender	Clerk of the Circuit and	County Court	Circuit Court	Guardia n Ad	Local Requirements	TOTAL
<b>Part A - Revenues:</b>								
Revenues							\$ 7,012,696.00	\$ 7,012,696.00
<b>Part B - Expenditures:</b>								
<b>Facility Cost</b>								
Construction / Lease	446,951	629,652	342,768	18,058	561,998			1,999,427
Maintenance	28,973	8,665	1,193	4,306	82,841			125,978
Utilities	-	-	4,803	-	-			4,803
Security	1,261	1,768	45,127	-	1,057,716			1,105,872
<b>Facility Costs Total</b>	<b>\$ 477,185</b>	<b>\$ 640,085</b>	<b>\$ 393,891</b>	<b>\$ 22,364</b>	<b>\$ 1,702,555</b>	<b>\$ -</b>		<b>\$ 3,236,080</b>
<b>Communications Systems and Services</b>								
Telephone Infrastructure	340,509	140,590	326,923	49,879	274,880			1,132,781
Computer Equipment / Networks	124,524	35	831,327	-	8,880			964,766
Courier / Subpoena Services	-	-	-	-	-			-
Auxiliary Aids	-	-	-	-	-			-
<b>Other Communications Systems and Services (Description)</b>								-
<b>Data Processing</b>	<b>931,628</b>	<b>8,853</b>	<b>605,587</b>	<b>70,000</b>	<b>282,346</b>			<b>1,898,414</b>
								-
<b>Communications Systems and Services Total</b>	<b>\$ 1,396,661</b>	<b>\$ 149,478</b>	<b>\$ 1,763,837</b>	<b>\$ 119,879</b>	<b>\$ 566,106</b>	<b>\$ -</b>		<b>\$ 3,995,961</b>
Existing Radio Systems	28,678	-	644	-	3,088			32,410
Existing Multi-Agency Criminal Justice Information Systems	-	-	-	-	-			-
<b>Other Operating Court Related Expenditures*</b>								
Personnel and Other Operating Expenditures	171,969	58,521	533,042	10,000	95,080			868,612
Other (Description)	-	-	-	-	-			-
Other (Description)	-	-	-	-	-			-
<b>Other Operating Expenses Total</b>	<b>\$ 200,647</b>	<b>\$ 58,521</b>	<b>\$ 533,686</b>	<b>\$ 10,000</b>	<b>\$ 98,168</b>	<b>\$ -</b>		<b>\$ 901,022</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,074,493</b>	<b>\$ 848,084</b>	<b>\$ 2,691,414</b>	<b>\$ 152,243</b>	<b>\$ 2,366,829</b>	<b>\$ -</b>		<b>\$ 8,133,063</b>
<b>Part C - Local Requirements:</b>								
Court Innovations							613,105	613,105
Legal Aid Program							331,419	331,419
Law Library							473,812	473,812
Juvenile Alternative Program							667,893	667,893
Other (Description)							-	-
Other (Description)							-	-
Other (Description)							-	-
<b>Local Requirement Total Cost</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,086,229</b>	<b>2,086,229</b>
<b>GRAND TOTAL (PART B + PART C)</b>	<b>2,074,493</b>	<b>848,084</b>	<b>2,691,414</b>	<b>152,243</b>	<b>2,366,829</b>	<b>-</b>	<b>2,086,229</b>	<b>10,219,292</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

Kevin G. Stork, Comptroller