

CITY OF JACKSONVILLE, FLORIDA

**REPORT ON AUDIT OF STATEMENT
OF REVENUE, EXPENDITURES,
AND ALLOCATION OF FUNDS,
ADDITIONAL COURT COSTS,
SECTION 27.3455, FLORIDA STATUTES
For the year ended September 30, 2000**

Audit Report #528

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



INDEPENDENT AUDITOR'S REPORT

March 26, 2001

Report # 528

Honorable Mayor and
Members of the City Council

We have examined the accompanying statement of revenues, expenditures, and allocation of additional court costs of the City of Jacksonville, Florida for the year ended September 30, 2000 pursuant to Section 27.3455 of the Florida Statutes. This statement is the responsibility of the management of the Court Administrator's Office of Duval County. 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 generally accepted government auditing standards published by the Comptroller General of the United States, 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 27.34(2), 27.54(3) and 27.3455 of the Florida Statutes.

Robert O. Johnson, CPA
Council Auditor

Duval COUNTY

**STATEMENT OF REVENUES, EXPENDITURES, AND ALLOCATION OF FUNDS
 ADDITIONAL COURT COST, SECTION 27.3455, FLORIDA STATUTES
 FOR THE YEAR ENDED SEPTEMBER 30, ~~19~~2000**

PART A: REVENUES AND EXPENDITURES**REVENUES**

Total Provided From Additional Court Costs, Net of Clerk's Fees
 (Should agree with line 42, Total Available for Allocation)

(1) \$ 1,346,531**EXPENDITURES**

Medical Examiner Services

(2) \$ 1,480,738

County Victim-Witness Program

(3) \$ 300,124

**Services Provided State Attorney Pursuant to
 Section 27.34(2), Florida Statutes**

Office Space (4) 681,712Utilities (5) 125,489

Telephone Services (6) _____

Custodial Services (7) 66,475

Library Services (8) _____

Transportation Services (9) 46,181Communication Services (10) 1,387,704

Pretrial Consultation Fees (11) _____

Travel Expenses (12) 8,981Court Reporter Costs (13) 182,010Post-Indictment and Post-Information Deposition Costs (14) 149,861

Cost of Copying Depositions of State Witnesses
 Taken by the Public Defender (15) 27,254

Total Services Provided State Attorney(16) \$ 2,675,667

**Services Provided Public Defender Pursuant to
 Section 27.54(3), Florida Statutes:**

Office Space (17) 532,660Utilities (18) 98,052

Telephone Services (19) _____

Custodial Services (20) 51,941

Library Services (21) _____

Transportation Services (22) 14,972

Pretrial Consultation Fees (23) _____

Travel Expenses (24) 11,441Communication Services (25) 144,353

PART A: REVENUES AND EXPENDITURES (continued)

Court Reporter Costs	(26)	<u>980,961</u>	
Post-Indictment and Post-Information Deposition Costs	(27)	<u>351,411</u>	
Cost of Copying Depositions of Defense Witnesses Taken by the State Attorney	(28)	<u> </u>	

Total Services Provided Public Defender	(29)	\$ <u>2,185,791</u>
Appellate Filing Fees	(30)	<u> </u>
Other Court - Related Costs of the State Attorney and Public Defender	(31)	<u> </u>
Total Expenditures	(32)	\$ <u>6,642,320</u>

PART B: ALLOCATION OF FUNDS

COLLECTIONS - Section 938.05(1), Florida Statutes

Felonies	(33)	<u> </u>	
Less Clerk's Fees	(34)	<u> </u>	(35) <u>340,646</u>
Misdemeanors	(36)	<u> </u>	
Less Clerk's Fees	(37)	<u> </u>	(38) <u>1,005,885</u>
Criminal Traffic Offenses	(39)	<u> </u>	
Less Clerk's Fees	(40)	<u> </u>	(41) <u> </u>
Total Available For Allocation (Should agree with Line 1, Total Provided From Additional Court Costs, Net of Clerk's Fees)	(42)	\$ <u>1,346,531</u>	

ALLOCATIONS - Section 27.3455(3), Florida Statutes:

Reimbursement for expenditures incurred in providing the state attorney services per Section 27.34(2), Florida Statutes, except office space, utilities, and custodial services	(43)	<u>1,346,531</u>
Reimbursement for expenditures incurred in providing the public defender services per Section 27.34(3), Florida Statutes, except office space, utilities, and custodial services	(44)	<u> </u>
Reimbursement for county expenditures for medical examiners (Limited to \$1 per county resident*)	(45)	<u> </u>
Fifty percent matching moneys for Comprehensive Victim - Witness Program (Limited to \$.25 per county resident*)	(46)	<u> </u>
Reimbursement for county expenditures incurred in providing office space, utilities, and custodial services to the state attorney	(47)	<u> </u>
Reimbursement for county expenditures incurred in providing office space, utilities, and custodial services to the public defender	(48)	<u> </u>
Reimbursement for county expenditures on appellate filing fees in criminal cases in which an indigent defendant appeals a judgment of a county or circuit court to a district court of appeals or the Florida Supreme Court	(49)	<u> </u>
Reimbursement for county expenditures on court - related costs of the state attorney and public defender that were paid by the county where such costs were included in a judgment or order rendered by the trial court against the county	(50)	<u> </u>

Total Allocations (Should not exceed Line 42, Total Available For Allocation)	(51)	\$ <u>1,346,531</u>
Amount Forwarded to the State Comptroller	(52)	\$ <u>-0-</u>

*Based on the population per last preceding official decennial federal census.

PART C: Certification

This is to certify to the best of my knowledge and belief, that Part A of this report accurately states the revenue and total expenditures as set forth in Section 27.3455, Florida Statutes. I further certify that Part B of this report accurately states the operations of the special trust fund of the county established pursuant to Section 938.05(3), Florida Statutes.

Signature

Name (Printed)

Title

Phone Number

Date

Mail to: Terry Catledge
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Division of Accounting and Auditing
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