

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, 1998**

Audit Report #488

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



INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of the City Council

We have reviewed the accompanying statement of revenues, expenditures, and allocation of additional court costs of the City of Jacksonville, Florida for the year ended September 30, 1998 pursuant to Section 27.3455 of the Florida Statutes. Our examination was made in accordance with standards established by the American Institute of Certified Public Accountants and, accordingly, included such procedures as we considered necessary in the circumstances.

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.

A handwritten signature in black ink, appearing to read "Robert O. Johnson".

Robert O. Johnson, CPA
Council Auditor

ROJ/cdj

reports:473

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 98

PART A: REVENUES AND EXPENDITURES

REVENUES

Total Provided From Additional Court Costs, Net of Clerk's Fees (1) \$ 1,422,135
(Should agree with line 42, Total Available for Allocation)

EXPENDITURES

Medical Examiner Services (2) \$ 1,429,953

County Victim-Witness Program (3) \$ 239,530

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

Office Space (4) 530,381

Off Site Office Space 265,649

Utilities (5) 96,284

Telephone Services (6) _____

Custodial Services (7) 55,486

Library Services (8) _____

Transportation Services (9) 38,665

Communication Services (10) 1,018,117

Pretrial Consultation Fees (11) _____

Travel Expenses (12) 9,723

Court Reporter Costs (13) 195,660

Post-Indictment and Post-Information Deposition Costs (14) 108,808

Cost of Copying Depositions of State Witnesses Taken by the Public Defender (15) 17,193

Total Services Provided State Attorney (16) \$ 2,335,966

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

Office Space (17) 440,057

Utilities (18) 79,887

Telephone Services (19) _____

Custodial Services (20) 46,037

Library Services (21) _____

Transportation Services (22) 16,155

Pretrial Consultation Fees (23) _____

Travel Expenses (24) 17,187

Communication Services (25) 103,708

PART A: REVENUES AND EXPENDITURES (continued)

Court Reporter Costs	(26)	<u>1,000,563</u>	
Post-Indictment and Post-Information Deposition Costs	(27)	<u>207,418</u>	
Cost of Copying Depositions of Defense Witnesses Taken by the State Attorney	(28)	<u>-0-</u>	
Total Services Provided Public Defender	(29)		\$ <u>1,911,012</u>
Appellate Filing Fees	(30)		<u>82,164</u>
Other Court - Related Costs of the State Attorney and Public Defender	(31)		
Total Expenditures	(32)		\$ <u>5,998,625</u>

PART B: ALLOCATION OF FUNDS

COLLECTIONS - Section 938.05(1), Florida Statutes

Felonies	(33)		
Less Clerk's Fees	(34)		(35) <u>261,808</u>
Misdemeanors	(36)		
Less Clerk's Fees	(37)		(38) <u>1,160,327</u>
Criminal Traffic Offenses	(39)		
Less Clerk's Fees	(40)		(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>1,422,135</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>1,388,166</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>33,969</u>
Reimbursement for county expenditures for medical examiners (Limited to \$1 per county resident*)	(45)		
Fifty percent matching moneys for Comprehensive Victim - Witness Program (Limited to \$.25 per county resident*)	(46)		
Reimbursement for county expenditures incurred in providing office space, utilities, and custodial services to the state attorney	(47)		
Reimbursement for county expenditures incurred in providing office space, utilities, and custodial services to the public defender	(48)		
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)		
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)		
Total Allocations (Should not exceed Line 42, Total Available For Allocation)	(51)		\$ <u></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.

Shari A Shuman
Signature

SHARI SHUMAN
Name (Printed)

Treasurer
Title

630-2590
Phone Number

3/26/99
Date

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