

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

January 30, 2008

Special Report # 643

Released on : January 30, 2008

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



INDEPENDENT AUDITOR'S REPORT

January 30, 2008

Special Report # 643

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, 2007 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.

Attached are the explanations for changes in operating expenditures for the State Attorney, Public Defender, Courts, Clerk of the Court and Guardian Ad Litem 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.

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

Attachments: Statement of County Funded Court-Related Functions
Expenditure Explanations

DUVAL COUNTY
 STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES
 FOR THE YEAR ENDED SEPTEMBER 30, 2007

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		
Part A - Revenues:								
Local Requirement Collections								
s.939.185, F.S. / \$65.00 Local Ordinance						1,410,820.00	\$	1,410,820.00
s.318.18(13)(a), F.S. / \$15.00 Surcharge for Court Facilities						2,581,323.00	\$	2,581,323.00
s.28.24(12)(e) 1, F.S. / \$2.00 Additional Court Cost for Court IT Equipment						2,617,922.00	\$	2,617,922.00
Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding						-	\$	-
Other Revenues Dedicated to Fund Local Requirements-Law Library Coin Op Copier						13,942.00	\$	13,942.00
Other Revenues Dedicated to Fund Local Requirements-Teen Court Program						491,443.00	\$	491,443.00
Local Requirement Revenue Total						7,115,450.00	\$	7,115,450.00
Part B - Non-Reoccurring Fixed Capital Outlay Expenditures:								
Facility Construction							\$	-
Communications Infrastructure							\$	-
Other Fixed Capital Outlay					74,370.00		\$	74,370.00
FCO Cost Total	\$ -	\$ -	\$ -	\$ -	\$ 74,370.00	\$ -	\$	74,370.00
Part C - Operating Expenditures								
Facility Cost								
Lease / Rent Expense	361,441.00	668,343.00	253,788.57	606,152.00			\$	1,889,724.57
Maintenance	37,200.00		8,833.11	509,027.00			\$	555,060.11
Utilities			4,777.17				\$	4,777.17
Security	1,455.00	1,945.00	15,758.31	73,371.00			\$	92,529.31
Facility Costs Total	\$ 400,096.00	\$ 670,288.00	\$ 283,157.16	\$ 1,188,550.00	\$ -		\$	2,542,091.16
Communications Systems and Services								
Telephone System	254,833.00	125,888.00	169,007.94	261,338.00	2,718.00		\$	813,784.94
Computer Equipment / Networks	1,345,887.00	181,135.00	91,797.18	1,242,590.00	56,990.00		\$	2,918,399.18
Courier / Subpoena Services							\$	-
Auxiliary Aids							\$	-
Other Communications Systems and Services							\$	-
Communications Systems and Services Total	\$ 1,600,720.00	\$ 307,023.00	\$ 260,805.12	\$ 1,503,928.00	\$ 59,708.00		\$	3,732,184.12
Existing Radio Systems	22,405.00						\$	22,405.00
Existing Multi-Agency Criminal Justice Information Systems							\$	-
Total Operating Expenditures	2,023,221.00	977,311.00	543,962.28	2,692,478.00	59,708.00		\$	6,296,680.28
Part D - Local Requirements:								
Court Innovations						357,046.00	\$	357,046.00
Law Library						361,843.00	\$	361,843.00
Legal Aid						353,823.00	\$	353,823.00
Alternative Sanctions Coordinators						241,779.00	\$	241,779.00
Teen Court Program						268,557.00	\$	268,557.00
Local Requirement Total Cost	\$ -	\$ -	\$ -	\$ -	\$ -	1,583,048.00	\$	1,583,048.00
Part E - Other Operating Court Related Expenditures*								
Personnel & Other Operating Expenditures		2,955.00	1,080,020.61	320,580.00			\$	1,403,555.61
Other (Description)							\$	-
Other (Description)							\$	-
Other Operating Expenses Total	\$ -	\$ 2,955.00	\$ 1,080,020.61	\$ 320,580.00	\$ -		\$	1,403,555.61
GRAND TOTAL (PARTS B - E)	\$ 2,023,221.00	\$ 980,266.00	\$ 1,623,982.89	\$ 3,087,428.00	\$ 59,708.00	\$ 1,583,048.00	\$	9,357,653.89

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 FINANCE
BUDGET DIVISION



To: Kirk Sherman, Council Auditor

From: Marc Kurland, Senior Budget Analyst

Subject: Court Minimum Funding Analysis

Date: January 24, 2008

Per the Council Auditor's questions, I'm providing additional clarification to changes in costs that didn't meet the 1.5% thresh-hold per State Statute 29.008(4)(a).

Courts
Cost Comparison
FY 05-06 vs FY 06-07

Department	Cost Category	FY 05-06	FY 06-07	Variance	% Difference	Explanation
State Attorney	Operating Expenses					
	Lease/Rent	\$422,064	\$361,441	-\$60,623	-14.36%	The State Attorney department didn't spend \$31,124 of the \$43,398 budgeted; also Installment Purchasing is being phased out to the Banking Fund (internal funding source for Capital items) which is not picked up in this line
	Maintenance	\$46,139	\$37,200	-\$8,939	-19.37%	Costs fluctuate from year to year based on costs and special projects per the department request.
	Security	\$1,969	\$1,455	-\$514	-26.10%	Costs decreased based on new contract. The level of service per the department didn't change.
	Communications Systems & Services					
	Other Communications Systems	\$10,494	\$0	-\$10,494	-100.00%	The department did not request budget capacity for this line item.
Public Defender	Operating Expenses					
	Maintenance	\$14,500	\$0	-\$14,500	-100.00%	The decrease in this expenditure line is due to costs previously being recorded in maintenance that are now more accurately recorded in Computer/Equipment costs.
	Communications Systems & Services					
	Telephone	\$124,085	\$125,888	\$1,803	1.45%	There was \$5,884 budgeted but not spent
Clerk of the Courts	Operating Expenses					
	Maintenance	\$13,646	\$8,833	-\$4,813	-35.27%	There was \$21,079 in costs that were budgeted but not spent.
	Utilities	\$5,550	\$4,777	-\$773	-13.93%	There was \$9,509 in costs budgeted but not spent.
	Security	\$23,389	\$15,758	-\$7,631	-32.63%	The cost was based on a contract in Public Buildings Division for Guard Service. Service level was not affected by the cost reduction.
	Communications Systems & Services					
	Telephone	\$210,781	\$169,008	-\$41,773	-19.82%	Costs decreased without changing scope of service.
	Computer Equipment/Networks	\$767,798	\$91,797	-\$676,001	-88.04%	Systems implementation in Fy05/06. Thus associated costs have decreased; also variations in Indirect Cost which fluctuates year to year City-wide.
	Other Communications Systems	\$85,152	\$0	-\$85,152	-100.00%	The decrease in Other Communications Systems is mainly attributable to a re-categorization of costs that could appropriately be classified in either "Computer Equipment/Networks" or "Other Communications Systems". Based on an analysis of these costs, we have elected to record these costs under "Computer Equipment/Networks" in Fy 06/07 rather than "Other Communications Systems", which was used in Fy05/06.
State Courts	Operating Expenses					
	Security	\$1,209,076	\$73,371	-\$1,135,705	-93.93%	Security was budgeted in Court Administration however in FY 06-07 The Sheriffs Office wanted to oversee the contract for security (\$1,247,464). The Sheriffs cost are not reported on this report.
Guardian Ad-Litem	Communications Systems & Services					
	Telephone	\$0	\$2,718	\$2,718	100.00%	Part of Court Administration budget in FY 05-06. Newly created budget in Fy06/07.
	Computer Equipment/Networks	\$0	\$56,990	\$56,990	100.00%	Part of Court Administration budget in FY 05-06. Newly created budget in Fy06/07.
Local Requirement						
	Legal Aid	731,419	353,823	-\$377,596	-51.63%	In FY 05-06, ordinance 2005-900-E provided additional funding for Legal Aid from excess recording fees collected in order to continue operations of the program. Funds from the 25% of the \$65 fee didn't materialize as anticipated in FY 04-05.