

**CITY OF JACKSONVILLE, FLORIDA**

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**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, 2003**

**Audit Report #591**

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



**INDEPENDENT AUDITOR'S REPORT**

March 31, 2004

Report # 591

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, 2003 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.

Richard Wallace, 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, 2003**

**PART A: REVENUES AND EXPENDITURES****REVENUES**

**Total Provided From Additional Court Costs, net of Clerk's Fees** (1) \$ 1,298,427  
(Should agree with line 42, Total Available for Allocation)

**EXPENDITURES**

**Medical Examiner Services** (2) \$ 1,750,588

**County Victim-Witness Program** (3) \$ 317,369

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

Office Space (4) 1,065,324

Utilities (5) 181,500

Telephone Services (6) 365,583

Custodial Services (7) 112,232

Library Services (8) -

Transportation Services (9) 36,839

Communication Services (10) 1,458,843

Pretrial Consultation Fees (11) -

Travel Expenses (12) 12,524

Court Reporter Costs (13) 153,569

Post-Indictment and Post-Information Deposition Costs (14) 132,504

Cost of Copying Depositions of State Witnesses  
Taken by the Public Defender (15) 20,326

**Total Services Provided State Attorney** (16) \$ 3,539,244

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

Office Space (17) 643,962

Utilities (18) 109,712

Telephone Services (19) 134,739

Custodial Services (20) 67,841

Library Services (21) -

Transportation Services (22) 22,374

Pretrial Consultation Fees (23) -

Travel Expenses (24) 16,880

Communication (25) 19,774

**PART A: REVENUES AND EXPENDITURES (continued)**

Court Reporter Costs	(26)	<u>1,018,959</u>	
Post-Indictment and Post-Information Deposition Costs	(27)	<u>382,950</u>	
Cost of Copying Depositions of Defense Witnesses Taken by the State Attorney	(28)	<u>-</u>	
<b>Total Services Provided Public Defender</b>	(29)	\$	<u>2,417,191</u>
Appellate Filing Fees	(30)		<u>0</u>
Other Court - Related Costs of the State Attorney and Public Defender	(31)		<u>0</u>
<b>Total Expenditures</b>	(32)	\$	<u>8,024,392</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>250,086</u>
Misdemeanors	(36)	<u>                    </u>	
Less Clerk's Fees	(37)	<u>                    </u>	(38) <u>1,048,341</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) \$ 1,298,427

**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>1,298,427</u>
Reimbursement for expenditures incurred in providing the public defender services per Section 27.34(2), 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 judgement 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 judgement 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) \$ 1,298,427

**Amount Forwarded to the State Comptroller** (52) \$ 0

\* 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),

  
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Signature

**Kevin G. Stork, CPA, CGFM**  
\_\_\_\_\_  
Name (Printed)

**City Comptroller, Accounting Division Chief**  
\_\_\_\_\_  
Title

**(904) 630-1250**  
\_\_\_\_\_  
Phone Number

**3/31/04**  
\_\_\_\_\_  
Date

Mail to: Ted Meredith  
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Division of Accounting and Auditing  
Department of Banking and Finance  
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Tallahassee, Florida 32399-0350