



**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

RSM US LLP

Board of County Commissioners
Hillsborough County, Florida

We have performed the procedures enumerated below, which were agreed to by the Florida Department of Financial Services, related to Hillsborough County's (the County) compliance with Sections 29.008 and 29.0085, Florida Statutes, for the year ended September 30, 2019, as presented in the accompanying Statement of County Funded Court – Related Functions, Section 29.0085, Florida Statutes (the Statement). Management is responsible for the County's compliance with those requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representations regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

We performed tests of the County's compliance with the provisions of Sections 29.008 and 29.0085, Florida Statutes through the following procedures:

- 1) We obtained the Statement and observed whether it was certified by the County Board of County Commissioners Financial Reporting Manager.
- 2) We traced and agreed each of the revenue and expenditure categories to the County's general ledger or other supporting documents.
- 3) We agreed the classifications of the revenue and expenditure listed on the Statement to the classifications in the County's general ledger.
- 4) We compared the expenditures reported in the 2019 statement to those reported in the 2018 statement to determine if the County was in compliance with section 29.008(4)(c) which required that the level of expenditures by category increase by 1.5% over the level expended in the prior fiscal year.

Based on the above testing, we identified the following results:

- 1) No exceptions were found as a result of applying the procedure.
- 2) No exceptions were found as a result of applying the procedure.
- 3) No exceptions were found as a result of applying the procedure.
- 4) We noted the following exceptions:
We noted that the County did not meet the increased level of expenditures for the following categories in Part C:
 - Utilities
 - Security
 - Other (courthouse facilities)

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not perform, an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Florida Department of Financial Services, the Board of County Commissioners and Management of Hillsborough County and is not intended to be, and should not be, used by anyone other than the specified parties.

RSM US LLP

Fort Lauderdale, Florida
January 24, 2020


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**HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	29.008(1), F.S.					29.008(2), F.S.	
	STATE ATTORNEY	PUBLIC DEFENDER	CLERK OF COURTS	STATE COURTS	GUARDIAN AD LITEM	LOCAL REQUIREMENTS	TOTAL
Part A - Revenues:							
Local Requirement Collections							
939.185, F.S. / \$65.00 Local Ordinance						\$ 899,402.64	\$ 899,402.64
318.18(13)(a), F.S. / Up to \$30.00 Surcharge for Court Facilities						\$ 2,843,856.99	\$ 2,843,856.99
938.19(2), F.S. / \$3.00 Additional Court Cost for Teen Court						\$ -	\$ -
28.24(12)(e) 1, F.S. / \$2.00 Additional Court Cost for Court IT Equipment						\$ 2,282,874.00	\$ 2,282,874.00
Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding						\$ -	\$ -
Various Service Charge Revenue to Fund Local Requirements						\$ -	\$ -
Other Revenues Dedicated to Fund Local Requirements						\$ -	\$ -
Local Requirement Revenue Total						\$ 6,026,133.63	\$ 6,026,133.63
Part B - Non-Recurring Fixed Capital Outlay Expenditures:							
Facility Construction	\$ -	\$ -	\$ -	\$ 65,992.85	\$ -		\$ 65,992.85
Communications Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Other (facilities furnishings):	\$ -	\$ -	\$ 110,536.00	\$ -	\$ -		\$ 110,536.00
Fixed Capital Outlay Cost Total	\$ -	\$ -	\$ 110,536.00	\$ 65,992.85	\$ -		\$ 176,528.85
Part C - Operating Expenditures							
Facility Cost							
Lease / Rent Expense	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Maintenance	\$ 10,707.01	\$ 1,349.00	\$ 117,752.00	\$ 1,792,343.67	\$ 2,958.18		\$ 1,925,109.86
Utilities	\$ -	\$ -	\$ -	\$ 1,125,958.94	\$ -		\$ 1,125,958.94
Security	\$ -	\$ -	\$ 2,113.00	\$ 18,277,674.00	\$ -		\$ 18,279,787.00
Other (courthouse facilities):	\$ -	\$ -	\$ -	\$ 916,574.58	\$ -		\$ 916,574.58
Facility Costs Total	\$ 10,707.01	\$ 1,349.00	\$ 119,865.00	\$ 22,112,551.19	\$ 2,958.18		\$ 22,247,430.38
Communications Systems and Services							
Telephone Expense	\$ 313,524.90	\$ 54,405.72	\$ 36,554.00	\$ 348,352.92	\$ 40,339.82		\$ 793,177.36
Computer Equipment / Networks	\$ 841,294.53	\$ 1,094,101.38	\$ 639,033.00	\$ 5,271,950.08	\$ 20,898.24		\$ 7,867,277.23
Courier / Subpoena Services	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Auxiliary Aids	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Other (Description):	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Communications Systems and Services Total	\$ 1,154,819.43	\$ 1,148,507.10	\$ 675,587.00	\$ 5,620,303.00	\$ 61,238.06		\$ 8,660,454.59
Existing Radio Systems	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Existing Multi-Agency Criminal Justice Information Systems	\$ -	\$ -	\$ 5,557,261.00	\$ -	\$ -		\$ 5,557,261.00
Existing Systems Total	\$ -	\$ -	\$ 5,557,261.00	\$ -	\$ -		\$ 5,557,261.00
Operating Expenditures Total	\$ 1,165,526.44	\$ 1,149,856.10	\$ 6,352,713.00	\$ 27,732,854.19	\$ 64,196.24		\$ 36,465,145.97
Part D - Local Requirements:							
Drug Court	\$ -	\$ -	\$ -	\$ 971,735.00	\$ -	\$ -	\$ 971,735.00
Teen Court	\$ -	\$ -	\$ -	\$ 1,698,658.72	\$ -	\$ -	\$ 1,698,658.72
Legal Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272,477.87	\$ 272,477.87
Legal Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000.00	\$ 1,100,000.00
Alternative Sanctions Coordinators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other (mediation and alternative dispute resolution, community service programs):	\$ -	\$ -	\$ -	\$ 227,056.63	\$ -	\$ -	\$ 227,056.63
Other (domestic violence, Elder Justice Center and Children's Justice Center):	\$ -	\$ -	\$ -	\$ 613,270.36	\$ -	\$ -	\$ 613,270.36
Local Requirement Total Cost	\$ -	\$ -	\$ -	\$ 3,510,720.71	\$ -	\$ 1,372,477.87	\$ 4,883,198.58
Part E - Other Operating Court Related Expenditures: (Do Not Include "Local Requirement" Expenditures Here)							
Personnel, Salaries and Retirement	\$ 1,738,859.48	\$ -	\$ -	\$ 1,113,620.48	\$ 219,290.15		\$ 3,071,770.11
Non-Health Insurance	\$ 20,963.31	\$ -	\$ -	\$ 12,459.80	\$ 2,138.03		\$ 35,561.14
Professional & Contractual Services	\$ 110.00	\$ -	\$ -	\$ 72,004.45	\$ 234.00		\$ 72,348.45
Operating Expenses and Office Supplies	\$ 31,802.91	\$ 35,699.07	\$ 132,373.32	\$ 24,154.44	\$ 31,972.97		\$ 256,002.71
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Rental/Lease	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Miscellaneous (Health Benefits):	\$ 239,997.70	\$ -	\$ -	\$ 166,460.30	\$ 40,064.98		\$ 446,522.98
Miscellaneous (Description):	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Other Operating Expenses Total	\$ 2,031,733.40	\$ 35,699.07	\$ 132,373.32	\$ 1,388,699.47	\$ 293,700.13		\$ 3,882,205.39
GRAND EXPENDITURE TOTAL (PARTS B - E)	\$ 3,197,259.84	\$ 1,185,555.17	\$ 6,595,622.32	\$ 32,698,267.22	\$ 357,896.37	\$ 1,372,477.87	\$ 45,407,078.79

NOTE: Include any county expenditure of funds for the Regional Conflict Courts in the Public Defender column of this report.

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: 
 Phone Number: (813) 307-7026



Name and Title: Ajay B. Gajjar, Finance Director
 Date: 1/24/2020

**Independent Accountant's Report on Applying Agreed-Upon Procedures on
Hillsborough County, Florida Statement of County Funded Court-Related Functions,
Section 29.0085, Florida Statutes, for the Fiscal Year Ended September 30, 2019**

Management Response:

Hillsborough County spent \$45,407,079 for the court system during fiscal year 2019, which increased by over 1.5% from the prior year. While certain individual line items (Utilities, Security and Other) did not increase by 1.5%, the court system as a whole benefitted from having those savings or efficiencies redirected to other court system categories.