



RSM US LLP

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

Board of County Commissioners  
Hillsborough County, Florida

We have performed the procedures enumerated below related to Hillsborough County, Florida's (the County) compliance with Florida Statutes Section 29.008, *County Funded Court-Related Functions*, and Section 29.0085 *Annual Statement of Certain Revenues and Expenditures* (the specified requirements) during the year ended September 30, 2023. The County's management is responsible for its compliance with those requirements.

The County's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in determining whether the entity complied with the specified requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

- 1) We obtained the Statement of County Funded Court – Related Functions, Section 29.0085, Florida Statutes (the Statement) and observed whether it was certified by the Finance Director or Director of Financial Reporting and Controller.

Findings: No exceptions were found as a result of the procedure.

- 2) We traced and agreed each of the revenue and expenditure categories to the County's general ledger or other supporting documents.

Findings: No exceptions were found as a result of the procedure.

- 3) We agreed the classifications of the revenue and expenditures listed on the Statement to the classifications in the County's general ledger.

Findings: No exceptions were found as a result of the procedure.

- 4) We compared the expenditures reported in the 2023 Statement to those reported in the 2022 Statement to determine if the County was in compliance with Section 29.008(4)(a) which requires that the level of expenditures for each item in "Facility Cost", the total of "Communication System and Services", "Existing Radio Systems", and "Existing Multi-Agency Criminal Justice Information Systems" on the Statement of County Funded Court – Related Functions, Section 29.0085, Florida Statutes increase by at least 1.5% over the level expended in the prior fiscal year.

Findings: We noted that the County did not meet the 1.5% increased level of expenditures for the following category in Part C: Other (Courthouse Facilities).

We were engaged by the County's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the 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.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our agreed-upon procedures engagement.

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 the County and is not intended to be, and should not be, used by anyone other than these specified parties.

*RSM US LLP*

Tampa, Florida  
January 24, 2024

**HILLSBOROUGH COUNTY, FLORIDA**  
**STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTE!**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	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
<b>Part A - Revenues:</b>							
<b>Local Requirement Collections</b>							
939.185, F.S. / \$65.00 Local Ordinance						\$ 792,452.59	\$ 792,452.59
318.18(13)(a), F.S. / Up to \$30.00 Surcharge for Court Facilities						\$ 2,450,070.75	\$ 2,450,070.75
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						\$ 2,085,561.00	\$ 2,085,561.00
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						\$ -	\$ -
<b>Local Requirement Revenue Total</b>						<b>\$ 5,328,084.34</b>	<b>\$ 5,328,084.34</b>
<b>Part B - Non-Recurring Fixed Capital Outlay Expenditures:</b>							
Facility Construction	\$ -	\$ -	\$ -	\$ 2,136,161.95	\$ -		\$ 2,136,161.95
Communications Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Other (facilities furnishings):	\$ -	\$ -	\$ 377,654.00	\$ -	\$ -		\$ 377,654.00
<b>Fixed Capital Outlay Cost Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 377,654.00</b>	<b>\$ 2,136,161.95</b>	<b>\$ -</b>		<b>\$ 2,513,815.95</b>
<b>Part C - Operating Expenditures</b>							
<b>Facility Cost</b>							
Lease / Rent Expense	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Maintenance	\$ -	\$ 13,610.35	\$ 651,296.00	\$ 957,181.38	\$ -		\$ 1,622,087.73
Utilities	\$ -	\$ -	\$ 865.00	\$ 1,292,376.25	\$ -		\$ 1,293,241.25
Security	\$ -	\$ -	\$ 1,284.00	\$ 18,794,861.39	\$ -		\$ 18,796,145.39
Other (courthouse facilities):	\$ -	\$ -	\$ -	\$ 980,784.92	\$ -		\$ 980,784.92
<b>Facility Costs Total</b>	<b>\$ -</b>	<b>\$ 13,610.35</b>	<b>\$ 653,445.00</b>	<b>\$ 22,025,203.94</b>	<b>\$ -</b>		<b>\$ 22,692,259.29</b>
<b>Communications Systems and Services</b>							
Telephone Expense	\$ 336,308.47	\$ 195,790.81	\$ -	\$ 333,892.52	\$ 3,415.99		\$ 869,407.79
Computer Equipment / Networks	\$ 2,216,121.83	\$ 1,651,028.39	\$ 88,545.00	\$ 5,469,731.08	\$ -		\$ 9,425,426.30
Courier / Subpoena Services	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Auxiliary Aids	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Other (Description):	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
<b>Communications Systems and Services Total</b>	<b>\$ 2,552,430.30</b>	<b>\$ 1,846,819.20</b>	<b>\$ 88,545.00</b>	<b>\$ 5,803,623.60</b>	<b>\$ 3,415.99</b>		<b>\$ 10,294,834.09</b>
Existing Radio Systems	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Existing Multi-Agency Criminal Justice Information Systems	\$ -	\$ -	\$ 8,348,426.00	\$ -	\$ -		\$ 8,348,426.00
<b>Existing Systems Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,348,426.00</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 8,348,426.00</b>
<b>Operating Expenditures Total</b>	<b>\$ 2,552,430.30</b>	<b>\$ 1,860,429.55</b>	<b>\$ 9,090,416.00</b>	<b>\$ 27,828,827.54</b>	<b>\$ 3,415.99</b>		<b>\$ 41,335,519.38</b>
<b>Part D - Local Requirements:</b>							
Drug Court	\$ -	\$ -	\$ -	\$ 1,089,763.49	\$ -	\$ -	\$ 1,089,763.49
Teen Court	\$ -	\$ -	\$ -	\$ 1,625,508.70	\$ -	\$ -	\$ 1,625,508.70
Legal Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,117.65	\$ 200,117.65
Legal Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 916,999.02	\$ 916,999.02
Alternative Sanctions Coordinators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other (mediation and alternative dispute resolution, community service programs):	\$ -	\$ -	\$ -	\$ 225,946.91	\$ -	\$ -	\$ 225,946.91
Other (domestic violence, Elder Justice Center and Children's Justice Center):	\$ -	\$ -	\$ -	\$ 880,545.50	\$ -	\$ -	\$ 880,545.50
<b>Local Requirement Total Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,821,764.60</b>	<b>\$ -</b>	<b>\$ 1,117,116.67</b>	<b>\$ 4,938,881.27</b>
<b>Part E - Other Operating Court Related Expenditures: (Do Not Include "Local Requirement" Expenditures Here)</b>							
Personnel, Salaries and Retirement	\$ 2,153,402.98	\$ -	\$ -	\$ 1,234,019.94	\$ 281,617.56		\$ 3,669,040.48
Non-Health Insurance	\$ 27,374.24	\$ -	\$ -	\$ 11,983.36	\$ 2,019.92		\$ 41,377.52
Professional & Contractual Services	\$ 180.00	\$ -	\$ -	\$ 66,326.37	\$ -		\$ 66,506.37
Operating Expenses and Office Supplies	\$ 58,324.20	\$ 49,805.14	\$ 235,478.50	\$ 29,474.29	\$ 30,402.97		\$ 403,485.10
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Rental/Lease	\$ -	\$ -	\$ 59,075.00	\$ -	\$ -		\$ 59,075.00
Miscellaneous (Health Benefits):	\$ 338,092.43	\$ -	\$ -	\$ 136,023.93	\$ 27,444.72		\$ 501,561.08
Miscellaneous (Description):	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
<b>Other Operating Expenses Total</b>	<b>\$ 2,577,373.85</b>	<b>\$ 49,805.14</b>	<b>\$ 294,553.50</b>	<b>\$ 1,477,827.89</b>	<b>\$ 341,485.17</b>		<b>\$ 4,741,045.55</b>
<b>GRAND EXPENDITURE TOTAL (PARTS B - E)</b>	<b>\$ 5,129,804.15</b>	<b>\$ 1,910,234.69</b>	<b>\$ 9,762,623.50</b>	<b>\$ 35,264,581.98</b>	<b>\$ 344,901.16</b>	<b>\$ 1,117,116.67</b>	<b>\$ 53,529,262.15</b>

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: Emily Lingle  
 Phone Number: (813) 307-7097



Name and Title: Emily Lingle, Director of Financial Reporting  
 Date: 1/11/2024

DFS-A6-693  
 Revised 8/31/21  
 Rule 69F-69.002



# Cindy Stuart

CLERK OF COURT & COMPTROLLER  
HILLSBOROUGH COUNTY

## **Management Response:**

The County spent \$53,529,262 for the court system during fiscal year 2023. Overall County-funded court-related costs increased by over 1.5% from the prior year. However, one individual line item (Other - Courthouse Facilities) did not increase by 1.5% over the prior fiscal year. A higher volume of activity conducted virtually during fiscal year 2023 may have contributed to these line items not increasing by 1.5%.