



HILLSBOROUGH COUNTY, FLORIDA

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

Year Ended September 30, 2014

And Report of Independent Auditor

Report of Independent Auditor

Board of County Commissioners
Hillsborough County, Florida

Report on the Statement

We have audited the accompanying “Statement of County Funded Court-Related Functions, Section 29.0085, Florida Statutes” (the “Statement”) of Hillsborough County, Florida (the “County”) for the year ended September 30, 2014, and the related notes.

Management’s Responsibility for the Statement

Management is responsible for the preparation and fair presentation of the Statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the Statement referred to above presents fairly, in all material respects, the revenues and expenditures of county funded court-related functions of the County for the year ended September 30, 2014 pursuant to Sections 29.008 and 29.0085, Florida Statutes, as referred to in Note 1, in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter*Basis of Presentation*

We draw attention to Note 1 to the Statement, which describes that the accompanying Statement was prepared for the purpose of complying with Sections 29.008 and 29.0085, Florida Statutes, and is not intended to present the results of operations of the County.

Restriction on Use

This report is intended solely for the information and use of the Board of County Commissioners and management of Hillsborough County, Florida, and applicable state agencies, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Cherry Bekant LLP". The signature is written in a cursive, flowing style.

Tampa, Florida
January 28, 2015

HILLSBOROUGH COUNTY, FLORIDA

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

FOR THE YEAR ENDED SEPTEMBER 30, 2014

Statutory Reference	s.29.008(1), F.S.					s.29.008(2), F.S.	TOTAL
	STATE ATTORNEY	PUBLIC DEFENDER	CLERK OF COURTS	STATE COURTS	GUARDIAN AD LITEM	LOCAL REQUIREMENTS	
Part A - Revenues:							
Local Requirement Collections							
s.939.185, F.S. / \$65.00 Local Ordinance (see note A)						\$ 1,570,986	\$ 1,570,986
s.318.18(13)(a), F.S. / \$30.00 Surcharge for Court Facilities (see note B)						2,708,232	2,708,232
s.938.19(2), F.S. / \$3.00 Additional Court Cost for Teen Court						-	-
s.28.24(12)(e) 1., F.S. / \$2.00 Additional Court Cost for Court IT Equipment						1,667,248	1,667,248
Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding (see note C)						-	-
Various Service Charge Revenue to Fund Local Requirements						-	-
Other Revenues Dedicated to Fund Local Requirements (Description)						-	-
Local Requirement Revenue Total						\$ 5,946,466	\$ 5,946,466
Part B - Non-Recurring Fixed Capital Outlay Expenditures:							
Facility Construction	\$ -	\$ 458,238	\$ -	\$ 2,960,435	\$ -		\$ 3,418,673
Communications Infrastructure	-	-	-	-	-		-
Other	-	-	60,835	-	-		60,835
FCO Cost Total	-	458,238	60,835	2,960,435	-		3,479,508
Part C - Operating Expenditures							
Facility Cost							
Lease / Rent Expense	-	-	-	-	-		-
Maintenance	95	6,579	162,654	235,023	-		404,351
Utilities	-	-	-	1,180,235	-		1,180,235
Security	-	-	3,925	13,934,627	-		13,938,552
Other (see note D)	518,649	384,772	1,810,368	1,770,178	55,832		4,539,799
Facility Costs Total	518,744	391,351	1,976,947	17,120,062	55,832		20,062,936

HILLSBOROUGH COUNTY, FLORIDA

STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES (CONTINUED)

FOR THE YEAR ENDED SEPTEMBER 30, 2014

Statutory Reference	s.29.008(1), F.S.					s.29.008(2), F.S.	TOTAL
	STATE ATTORNEY	PUBLIC DEFENDER	CLERK OF COURTS	STATE COURTS	GUARDIAN AD LITEM	LOCAL REQUIREMENTS	
Communications Systems and Services							
Telephone Expense	271,368	85,080	67,406	212,966	3,450		640,269
Computer Equipment / Networks (see Note F)	764,005	1,215,514	4,238,644	5,406,494	-		11,624,657
Courier / Subpoena Services	-	-	-	-	-		-
Auxiliary Aids	-	-	-	-	-		-
Other Communications Systems and Services	-	-	-	-	-		-
Communications Systems and Services Total	1,035,373	1,300,593	4,306,050	5,619,460	3,450		12,264,925
Existing Radio Systems							-
Existing Multi-Agency Criminal Justice Information Systems	-	-	6,335,755	-	-		6,335,755
Total Operating Expenditures	1,554,117	1,691,944	12,618,752	22,739,522	59,282		38,663,617
Part D - Local Requirements:							
Drug Court	-	-	-	606,535	-		606,535
Teen Court (juvenile diversion and juvenile assessment center)	-	-	-	507,652	-	907,329	1,414,981
Legal Library	-	-	-	-	-	372,981	372,981
Legal Aid	-	-	-	-	-	1,099,904	1,099,904
Alternative Sanctions Coordinators	-	-	-	-	-	-	-
Other (mediation and alternative dispute resolution)	-	-	-	212,900	-	-	212,900
Other (domestic violence, elder justice center and children's justice center)	-	-	-	512,512	-	-	512,512
Local Requirement Total Cost	-	-	-	1,839,599	-	2,380,214	4,219,813
Part E - Other Operating Court Related Expenditures*							
Other (health benefits)	164,417	-	-	147,780	-		312,197
Other (personnel)	10,910	-	-	1,423,662	157,358		1,591,931
Other (Description)	-	-	-	-	-		-
Other Operating Expenses Total	175,328	-	-	1,571,442	157,358		1,904,128
GRAND TOTAL (PARTS B - E)	\$ 1,729,445	\$ 2,150,182	\$ 12,679,587	\$ 29,110,998	\$ 216,640	\$ 2,380,214	\$ 48,267,066

NOTE: Do not include "Local Requirement" expenditures here.

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. See notes on the following page.

/s/ Ajay B. Gajjar
Signature

(813) 307-7026
Phone Number

Ajay B. Gajjar, Assistant Finance Director
Name and Title (Printed)

January 28, 2015
Date:

HILLSBOROUGH COUNTY, FLORIDA

NOTES ON HILLSBOROUGH COUNTY, FLORIDA'S STATEMENT OF COUNTY-FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES

FOR THE YEAR ENDED SEPTEMBER 30, 2014

- (A) The County received additional court costs of \$1,570,986 covering the law library, legal aid, teen court / juvenile alternate program, and court innovations per Section 939.185, F.S.
- (B) The County received traffic violations surcharge receipts of \$2,708,232.10 for debt service on Court Facilities Revenue Bonds per Section 318.18(13)(b), F.S.
- (C) Note that revenues and expenditures associated with federal or state grants were not included in this report.
- (D) Facilities costs were estimated using Schedule 36.5 - Allocation Summary, pages 739 and 740 of the "Hillsborough County, Florida Full Cost Allocation Plan, Based on Actual Expenditures for the Fiscal Year Ended September 30, 2013, a Central Services Cost Allocation Plan - June 2014" prepared by Maximus Consulting Services, Inc.
- (E) Note there were other court-related expenditures incurred, but they were not shown on this report because they were not specifically identified as expenditures related to Section 29.0085, FS. If there was a doubt about whether or not an item should be included, it was not included.
- (F) Money held in the Public Records Modernization Trust Fund pursuant to Section 28.24(12)(d), Florida Statutes, may be used for equipment and maintenance of equipment, personnel training, and technical assistance in modernizing the public records system of the Clerk's Office. Although money held in this trust fund is not required to be spent for the court system, the Clerk of Circuit Court's expenditures on the court information system included the use of \$1,236,653 from the Public Records Modernization Trust Fund during fiscal year 2014.

HILLSBOROUGH COUNTY, FLORIDA

NOTES TO “STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES”

FOR THE YEAR ENDED SEPTEMBER 30, 2014

Note 1 – Reporting entity

Hillsborough County, Florida (the “County”) is a political subdivision of the State of Florida. It is governed by an elected Board of County Commissioners (the “Board”), which is governed by Florida Statutes and regulations. In addition to the members of the Board, there are five elected Constitutional Officers: Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector. The Constitutional Officers each maintain separate accounting records and budgets.

The “Statement of County Funded Court-Related Functions, Section 29.0085, Florida Statutes” of Hillsborough County, Florida (the “Statement”) is prepared and submitted to the Florida Department of Financial Services in accordance with Sections 29.008 and 29.0085, Florida Statutes (the “Statutes”). The Statement therefore only contains the revenues and expenditures as required in the Statutes and is not intended to present the results of operations of the County for the year ended September 30, 2014, in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

Note 2 – Significant accounting policies

The accompanying Statement is presented using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become measurable and available for use during the year. Expenditures are recognized when the related fund liability is incurred.

The presentation of the Statement is based on instructions provided by the Florida Department of Financial Services. These instructions specify that the Statement include the County’s total revenues and expenditures on County funded court-related functions, provided by each of the categories listed.

The preparation of the Statement in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.