



HILLSBOROUGH COUNTY, FLORIDA

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

Year Ended September 30, 2013

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, 2013, 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, 2013 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.

Cherry Bekant LLP

Tampa, Florida
January 20, 2014

HILLSBOROUGH COUNTY, FLORIDA

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

FOR THE YEAR ENDED SEPTEMBER 30, 2013

Statutory Reference	s. 29.008(1), F.S.					s. 29.008(2), F.S.	TOTAL
	State Attorney	Public Defender	Clerk of Circuit Court	State Courts	Guardian Ad Litem	Local Requirements	
Part A - Revenues:							
Local Requirement Collections							
s 939.185, F.S. / \$65.00 Local Ordinances (A)	--	--	--	--	--	1,685,527	1,685,527
s 318.18(13)(b), F.S. / \$20.00 Surcharge for Court Facilities (B)	--	--	--	--	--	2,826,067	2,826,067
s 28.24(12)(e)1, F.S./ \$2.00 Additional Court Cost for Court IT Equipment	--	--	--	--	--	2,147,878	2,147,878
Federal, State, Local & Private Grant Revenue Restricted to Local Requirement Funding (C)	--	--	--	--	--	--	--
Various Service Charge Revenue to Fund Local Requirements	--	--	--	--	--	--	--
Other Revenues Dedicated to Fund Local Requirements (Description)	--	--	--	--	--	--	--
Local Requirements Revenue Total	--	--	--	--	--	6,659,472	6,659,472
Part B - Non-Recurring Fixed Capital Outlay Expenditures:							
Facility Construction	--	--	--	317,278	--	--	317,278
Communication Infrastructure	--	--	--	--	--	--	--
Other	--	--	61,412	--	--	--	61,412
Fixed Capital Outlay (FCO) Cost Total	--	--	61,412	317,278	--	--	378,690
Part C - Operating Expenditures							
Facility Cost							
Lease / Rent Expense	--	--	--	--	--	--	--
Maintenance	--	--	152,041	469,998	--	--	622,039
Utilities	--	--	132	1,151,097	--	--	1,151,229
Security	--	--	2,847	13,941,437	--	--	13,944,284
Other (D)	866,976	295,689	--	2,079,942	41,429	--	3,284,036
Facility Costs Total	866,976	295,689	155,020	17,642,474	41,429	--	19,001,588

HILLSBOROUGH COUNTY, FLORIDA

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

FOR THE YEAR ENDED SEPTEMBER 30, 2013

Statutory Reference	s. 29.008(1), F.S.					s. 29.008(2), F.S.	TOTAL
	State Attorney	Public Defender	Clerk of Circuit Court	State Courts	Guardian Ad Litem	Local Requirements	
Communications Systems and Services							
Telephone Expenses	218,398	108,168	72,850	181,498	20,072	--	600,986
Computer Equipment / Networks (F)	423,556	271,853	2,487,017	4,180,589	--	--	7,363,015
Courier / Subpoena Services	--	--	--	--	--	--	--
Auxiliary Aids	--	--	--	--	--	--	--
Other Communications Systems and Services	--	--	--	--	--	--	--
Communications Systems and Services Total	641,954	380,021	2,559,867	4,362,087	20,072	--	7,964,001
Existing Radio Systems	--	--	--	--	--	--	--
Existing Multi-Agency Criminal Justice Information Systems	--	--	5,837,117	--	--	--	5,837,117
Total Operating Expenditures	1,508,930	675,710	8,552,004	22,004,561	61,501	--	32,802,706
Part D - Local Requirements:							
Drug Court	--	--	--	581,488	--	--	581,488
Teen Court (juvenile diversion and juvenile assessment center)	--	--	--	469,114	--	909,356	1,378,470
Legal Library	--	--	--	--	--	326,096	326,096
Legal Aid	--	--	--	--	--	1,100,000	1,100,000
Alternative Sanction Coordinators	--	--	--	--	--	--	--
Other (mediation and alternative dispute resolution)	--	--	--	186,890	--	--	186,890
Other (domestic violence, elder's and children's justice centers)	--	--	--	508,477	--	--	508,477
Local Requirement Total Cost	--	--	--	1,745,969	--	2,335,452	4,081,421
Part E - Other Operating Court Related Expenditures:							
Other (Health benefits)	159,840	--	--	142,378	--	--	302,218
Other (Personnel)	10,754	--	--	10,983	161,198	--	182,936
Other (Description)	--	--	--	--	--	--	--
Other Operating Expenses Total	170,594	--	--	153,361	161,198	--	485,154
GRAND TOTAL (PART B - E)	1,679,524	675,710	8,613,416	24,221,169	222,699	2,335,452	37,747,971

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 following page.

/s/ Ajay B. Gajjar

Signature

(813) 307-7026

Phone Number

Ajay B. Gajjar, Assistant Finance Director

Name and Title (Printed)

January 16, 2014

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, 2013

Notes:

- (A) The County received additional court costs of \$1,685,527 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 \$2,826,067 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 C - Summary of Allocated Costs, pages 1021 and 1061-7 of the "Hillsborough County, Florida Full Cost Allocation Plan, Based on Actual Expenditures for the Fiscal Year Ended 'September 30, 2012, a Central Services Cost Allocation Plan - April 2013" 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 \$1,039,450 from the Public Records Modernization Trust Fund during fiscal year 2013.

HILLSBOROUGH COUNTY, FLORIDA

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

FOR THE YEAR ENDED SEPTEMBER 30, 2013

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, 2013, 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.