

Leon County, Florida

Statement of County Funded
Court-Related Functions

*Year ended September 30, 2014
with Report of Independent Accountants*

Thomas Howell Ferguson P.A.
and
Law, Redd, Crona & Munroe P.A.

Leon County, Florida

Statement of County Funded
Court-Related Functions

Year ended September 30, 2014

Contents

Report of Independent Accountants	1
Statement of County Funded Court-Related Functions.....	2

Report of Independent Accountants

The Board of County Commissioners
Leon County, Florida

We have examined the accompanying Statement of County Funded Court-Related Functions (the Statement), as required by Florida Statutes, Section 29.0085, of Leon County, Florida (the County) for the year ended September 30, 2014. Management is responsible for the County's compliance with the Florida Statutes, Section 29.0085 requirements and the related Florida Statutes, Section 29.008 requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the County's compliance with specified requirements.

The Statement was prepared by management to present the applicable revenues and expenditures of the funds associated with the operations and functions related to the State Court System in accordance with the requirements of Florida Statutes, Section 29.0085, in order to demonstrate compliance with Florida Statutes, Section 29.008. This Statement is not intended to be a complete presentation of Leon County, Florida.

In our opinion, the County complied, in all material respects, with the aforementioned requirements set forth in Florida Statutes, Section 29.0085, and the Statement presents the County's applicable revenues and expenditures in regard to its funding for the State Court system for the year ended September 30, 2014.

This report is intended solely for the information and use of those within the County and the regulatory agency with which the report is being filed, and is not intended to be and should not be used by anyone other than these specified parties.



Thomas Howell Ferguson P.A.
January 26, 2015



Law, Redd, Crona & Munroe, P.A.

STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

Statutory Reference	§ 29.008(1), F.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								
§ 939-185, F.S. / § 865.00 Local Ordinance						212,245.24		212,245.24
§ 318-16(13)(d), F.S. / § 300.00 Surcharge for Court Facilities						\$1,040,250.94		1,040,250.94
§ 938-19(2), F.S. / § 3.00 Additional Court Cost for Teen Court						\$102,535.74		102,535.74
§ 28.24(12)(e) 1., F.S. / § 2.00 Additional Court Cost for Court IT Equipment						343,416.31		343,416.31
Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding						33,912.00		33,912.00
Various Charge Revenue to Fund Local Requirements						\$16,382.95		16,382.95
Other Revenues Dedicated to Fund Local Requirements (Description)						58,098.86		58,098.86
Local Requirement Revenue Total						\$ 1,804,842.04		\$ 1,804,842.04
Part B - Non-Recurring Fixed Capital Outlay Expenditures:								
Facility Construction								
Communications Infrastructure	41,070.25	25,000.00	11,981.18	58,472.14				58,472.14
Other (Description):				43,300.02				43,300.02
Fixed Capital Outlay Cost Total	\$ 41,070.25	\$ 25,000.00	\$ 11,981.18	\$ 101,772.16				\$ 179,824.19
Part C - Operating Expenditures:								
Facility Cost								
Lease / Rent Expense	66,629.49	66,447.32	315,412.55	306,947.27	18,059.24			773,495.86
Maintenance	51,889.60	51,719.85	91,671.77	238,070.82	13,491.52			446,833.55
Utilities	17,607.96	16,084.24	25,488.06	3,492,957.55	130.35			3,552,268.16
Security								
Other (Description):								
Facility Costs Total	\$ 136,107.04	\$ 134,251.41	\$ 432,572.38	\$ 4,037,975.64	\$ 31,681.10			\$ 4,772,987.57
Communications Systems and Services								
Telephone Expense	24,017.32	44,716.65	123,251.37	15,671.95	13,300.20			220,959.18
Computer Equipment / Networks	103,187.97	112,820.33	166,213.73	132,544.59	12,719.85			527,486.57
Courier / Subpoena Services								
Auxiliary Aids								
Other Communications Systems and Services	120,713.23	120,092.79	5,981.33	58,482.38	7,005.38			312,255.06
Communications Systems and Services Total	\$ 247,918.51	\$ 277,631.76	\$ 295,426.42	\$ 206,698.60	\$ 33,026.51			\$ 1,060,700.81
Existing Radio Systems								
Existing Multi-Agency Criminal Justice Information Systems	29,692.42	51,575.34	160,691.07	139,312.98				3,233.38
Existing Systems Total	\$ 29,692.42	\$ 51,575.34	\$ 160,691.07	\$ 142,546.38				\$ 361,271.81
Operating Expenditures Total	\$ 413,717.97	\$ 463,458.50	\$ 888,689.87	\$ 4,387,220.61	\$ 64,708.61			\$ 6,217,793.57
Part D - Local Requirements:								
Drug Court								
Teen Court								
Legal Library								
Legal Aid								
Alternative Sanctions Coordinators								
Other (Other Judiciary Operating Expenditures):								
Local Requirement Total Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 509,308.74	\$ 91,088.00	\$ 600,396.74
Part E - Other Operating Court Related Expenditures: (Do Not Include "Local Requirement" Expenditures Here)								
Personnel, Salaries and Retirement	37,000.00	37,000.00		197,690.14				271,690.14
Non-Health Insurance								
Professional & Contractual Services								
Operating Expenses and Supplies				80.49				80.49
Maintenance								
Rental/Lease								
Miscellaneous (Training):								
Miscellaneous (Description):								
Other Operating Expenses Total	\$ 37,000.00	\$ 37,000.00	\$ -	\$ 198,550.01	\$ -	\$ -	\$ -	\$ 779.38
GRAND EXPENDITURE TOTAL (PARTS B - E)	\$ 491,788.22	\$ 525,458.50	\$ 900,671.05	\$ 4,887,543.38	\$ 64,708.61	\$ 509,308.74	\$ 91,088.00	\$ 7,179,476.51

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: *Scott Ross*
Name and Title (Printed): *Scott Ross Director*
Date: *1/26/15* Office of Financial Services
Phone Number: *850-606-5100*

(Revised 09/08/02)
Rule 691.09.002