

HILLSBOROUGH COUNTY, FLORIDA

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

Year Ended September 30, 2012

And Report of Independent Auditors

Report of Independent Auditors

Board of County Commissioners
Hillsborough County, Florida

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, 2012. The Statement is the responsibility of the management of the County. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Statement was prepared for the purpose of complying with Sections 29.008 and 29.0085, Florida Statutes, as described in Note 1, and is not intended to present the results of operations of the County.

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, 2012 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.

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.



Tampa, Florida
January 22, 2013

HILLSBOROUGH COUNTY, FLORIDA

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

FOR THE YEAR ENDED SEPTEMBER 30, 2012

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)	--	--	--	--	--	1,630,940	1,630,940
s 318.18(13)(b), F.S. / \$20.00 Surcharge for Court Facilities (B)	--	--	--	--	--	2,752,661	2,752,661
s 28.24(12)(e)1, F.S./\$2.00 Additional Court Cost for Court IT Equipment	--	--	--	--	--	1,694,486	1,694,486
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	--	--	--	--	--	6,078,087	6,078,087
Part B - Non-Recurring Fixed Capital Outlay Expenditures:							
Facility Construction	--	--	--	359,246	--	--	359,246
Communication Infrastructure	--	--	--	--	--	--	--
Other	--	--	--	--	--	--	--
Fixed Capital Outlay (FCO) Cost Total	--	--	--	359,246	--	--	359,246
Part C - Operating Expenditures							
Facility Cost							
Lease / Rent Expense	--	--	221,441	--	--	--	221,441
Maintenance	--	--	94,520	469,759	65	--	564,344
Utilities	--	--	28,926	1,342,846	--	--	1,371,772
Security	--	--	4,121	13,433,393	--	--	13,437,514
Other (D)	715,270	12,169	--	3,125,982	180,495	--	4,033,916
Facility Costs Total	715,270	12,169	349,008	18,371,980	180,560	--	19,628,987

HILLSBOROUGH COUNTY, FLORIDA

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

FOR THE YEAR ENDED SEPTEMBER 30, 2012

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	291,634	101,595	84,721	217,035	11,110	--	706,095
Computer Equipment / Networks (F)	537,518	285,147	1,730,986	4,572,798	--	--	7,126,449
Courier / Subpoena Services	--	--	--	--	--	--	--
Auxiliary Aids	--	--	--	--	--	--	--
Other Communications Systems and Services	--	--	--	--	--	--	--
Communications Systems and Services Total	829,152	386,742	1,815,707	4,789,833	11,110	--	7,832,544
Existing Radio Systems	--	--	--	--	--	--	--
Existing Multi-Agency Criminal Justice Information Systems	--	--	5,945,996	--	--	--	5,945,996
Total Operating Expenditures	1,544,422	398,911	8,110,711	23,161,813	191,670	--	33,407,527
Part D - Local Requirements:							
Drug Court	--	--	--	611,157	--	--	611,157
Teen Court (juvenile diversion and juvenile assessment center)	--	--	--	463,084	--	920,531	1,383,615
Legal Library	--	--	--	--	--	400,637	400,637
Legal Aid	--	--	--	--	--	1,100,000	1,100,000
Alternative Sanction Coordinators	--	--	--	--	--	--	--
Other (mediation and alternative dispute resolution)	--	--	--	224,108	--	--	224,108
Other (domestic violence, elder's and children's justice centers)	--	--	--	631,000	--	--	631,000
Local Requirement Total Cost	--	--	--	1,929,349	--	2,421,168	4,350,517
Part E - Other Operating Court Related Expenditures:							
Other (Health benefits)	169,200	--	--	143,460	--	--	312,660
Other (Personnel)	10,102	--	--	9,924	164,408	--	184,434
Other (Description)	--	--	--	--	--	--	--
Other Operating Expenses Total	179,302	--	--	153,384	164,408	--	497,094
GRAND TOTAL (PART B - E)	1,723,724	398,911	8,110,711	25,603,792	356,078	2,421,168	38,614,384

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

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

(813) 307-7026
Phone Number

January 15, 2013
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, 2012

Notes:

- (A) The County received additional court costs of \$1,630,940 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 \$2,752,661 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 195-201 of the "Hillsborough County, Florida Full Cost Allocation Plan, Based on Actual Expenditures for the Fiscal Year Ended September 30, 2011, a Central Services Cost Allocation Plan - May 2012" 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 \$1,052,566 from the Public Records Modernization Trust Fund during fiscal year 2012.

HILLSBOROUGH COUNTY, FLORIDA

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

FOR THE YEAR ENDED SEPTEMBER 30, 2012

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, 2012, 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.