

HILLSBOROUGH COUNTY, FLORIDA

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

Year Ended September 30, 2015

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, 2015, 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, 2015 pursuant to Sections 29.008 and 29.0085, Florida Statutes, as referred to in Note 1, in accordance 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.

Change in Accounting Method

As discussed in Note (b) to the Statement, in 2015 the County adopted a new accounting method. Our opinion is not modified with respect to this matter.

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, 2016

HILLSBOROUGH COUNTY, FLORIDA

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

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						\$ 1,343,521.65	\$ 1,343,521.65
s.318.18(13)(a), F.S. / Up to \$30.00 Surcharge for Court Facilities						2,259,801.94	2,259,801.94
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						1,876,278.00	1,876,278.00
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 (Description):						-	-
Local Requirement Revenue Total						\$ 5,479,601.59	\$ 5,479,601.59
Part B - Non-Recurring Fixed Capital Outlay Expenditures:							
Facility Construction	\$ -	\$ -	\$ -	\$ 6,840,977.05	\$ -		\$ 6,840,977.05
Communications Infrastructure	-	-	-	-	-		-
Other (facilities furnishing):	-	-	9,983.00	-	-		9,983.00
Fixed Capital Outlay Cost Total	-	-	9,983.00	6,840,977.05	-		6,850,960.05
Part C - Operating Expenditures							
Facility Cost							
Lease / Rent Expense	-	-	-	-	-		-
Maintenance	84,493.48	5,608.70	359,411.00	1,563,299.02	-		2,012,812.20
Utilities	-	-	7.00	1,189,708.26	-		1,189,715.26
Security	-	-	3,149.00	14,054,693.00	-		14,057,842.00
Other (courthouse facilities):	-	-	-	911,595.98	-		911,595.98
Facility Costs Total	84,493.48	5,608.70	362,567.00	17,719,296.26	-		18,171,965.44

HILLSBOROUGH COUNTY, FLORIDA

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

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	270,872.36	136,033.52	47,890.00	839,238.37	24,143.34		1,318,177.59
Computer Equipment / Networks	707,389.06	942,782.37	1,503,363.00	4,681,218.08	-		7,834,752.51
Courier / Subpoena Services	-	-	-	-	-		-
Auxiliary Aids	-	-	-	-	-		-
Other Communications Systems and Services	-	-	-	-	-		-
Communications Systems and Services Total	978,261.42	1,078,815.89	1,551,253.00	5,520,456.45	24,143.34		9,152,930.10
Existing Radio Systems	-	-	-	-	-		-
Existing Multi-Agency Criminal Justice Information Systems	-	-	5,820,956.00	-	-		5,820,956.00
Existing Systems Total	-	-	5,820,956.00	-	-		5,820,956.00
Operating Expenditures Total	1,062,754.90	1,084,424.59	7,734,776.00	23,239,752.71	24,143.34		33,145,851.54
Part D - Local Requirements:							
Drug Court	-	-	-	560,538.88	-	-	560,538.88
Teen Court (juvenile diversion and juvenile assessment center)	-	-	-	1,487,514.13	-	-	1,487,514.13
Legal Library	-	-	-	-	-	355,720.21	355,720.21
Legal Aid	-	-	-	-	-	1,099,904.00	1,099,904.00
Alternative Sanctions Coordinators	-	-	-	-	-	-	-
Other (mediation and alternative dispute resolution, community service programs):	-	-	-	238,017.98	-	52,316.07	290,334.05
Other (domestic violence, elder justice center and children's justice center):	-	-	-	464,535.87	-	-	464,535.87
Local Requirement Total Cost	-	-	-	2,750,606.86	-	1,507,940.28	4,258,547.14
Part E - Other Operating Court Related Expenditures: (Do Not Include "Local Requirement" Expenditures Here)							
Personnel, Salaries and Retirement	1,627,374.79	-	-	989,496.04	143,918.95		2,760,789.78
Non-Health Insurance	21,711.12	-	-	10,604.84	3,009.55		35,325.51
Professional & Contractual Services	236.00	245.65	-	-	-		481.65
Operating Expenditures and Supplies	31,944.61	14,527.38	182,954.72	85,464.65	752.88		315,644.24
Miscellaneous (health benefits):	185,657.45	-	-	89,955.00	439.00		276,051.45
Other Operating Expenses Total	1,866,923.97	14,773.03	182,954.72	1,175,520.53	148,120.38		3,388,292.63
GRAND EXPENDITURE TOTAL (PARTS B - E)	\$ 2,929,678.87	\$ 1,099,197.62	\$ 7,927,713.72	\$ 34,006,857.15	\$ 172,263.72	\$ 1,507,940.28	\$ 47,643,651.36
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.							
Name and Title: /s/ Ajay B. Gajjar, Assistant Finance Director							
Date: January 18, 2016							

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, 2015

- (a) Revenues and expenditures associated with federal or state grants were not included in this report.
- (b) In previous years, facilities costs were estimated using the Hillsborough County, Florida Full Cost Allocation Plan. The County-Funded Court-Related Functions Report for fiscal year 2014 included costs of \$4,539,799 from the Full Cost Allocation Plan. The County-Funded Court-Related Functions Report for fiscal year 2015 does not include any costs from the Full Cost Allocation Plan in order to be more conservative.

HILLSBOROUGH COUNTY, FLORIDA

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

FOR THE YEAR ENDED SEPTEMBER 30, 2015

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, 2015, 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.