

HILLSBOROUGH COUNTY, FLORIDA
Statement of County Funded Court-Related Functions,
Section 29.0085, Florida Statutes
Year Ended September 30, 2010
With Independent Auditors' Report



Independent Auditors' Report

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, 2010. 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, 2010 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.

Cherry, Bekaert & Holland, L.L.P.

Orlando, Florida
January 18, 2011

HILLSBOROUGH COUNTY
STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES
FOR THE YEAR ENDED SEPTEMBER 30, 2010

Statutory Reference	s. 29.008(1), F.S.					s. 29.008(2), F.S.	TOTAL
	State Attorney	Public Defender	Clerk of Circuit Court (A)	State Courts (A)	Guardian Ad Litem	Local Requirements	
Part A - Revenues:							
Local Requirement Collections							
s 939.185, F.S. / \$65.00 Local Ordinances (B)	--	--	--	--	--	1,716,732	1,716,732
s 318.18(13)(b), F.S. / \$20.00 Surcharge for Court Facilities (C)	--	--	--	--	--	3,141,103	3,141,103
s 28.24(12)(e)1, F.S./\$2.00 Additional Court Cost for Court IT Equipment	--	--	--	--	--	1,302,906	1,302,906
Federal, State, Local & Private Grant Revenue Restricted to Local Requirement Funding (D)	--	--	--	--	--	--	--
Various Service Charge Revenue to Fund Local Requirements	--	--	--	--	--	--	--
Other Revenues Dedicated to Fund Local Requirements (Description)	--	--	--	--	--	--	--
Local Requirements Revenue Total	--	--	--	--	--	6,160,741	6,160,741
Part B - Non-Recurring Fixed Capital Outlay Expenditures:							
Facility Construction	346,570	13,486	--	435,423	--	--	795,479
Communication Infrastructure	--	--	--	--	--	--	--
Other	--	--	--	--	--	--	--
Fixed Capital Outlay (FCO) Cost Total	346,570	13,486	--	435,423	--	--	795,479
Part C - Operating Expenditures							
Facility Cost							
Lease / Rent Expense	--	--	225,650	--	--	--	225,650
Maintenance	71,016	84,739	65,677	663,413	--	--	884,845
Utilities	--	--	35,635	1,342,112	--	--	1,377,747
Security	--	--	3,779	15,059,906	--	--	15,063,685
Other (E)	1,013,529	477,482	--	2,799,916	--	--	4,290,927
Facility Costs Total	1,084,545	562,221	330,741	19,865,348	--	--	21,842,855

	State Attorney	Public Defender	Clerk of Circuit Court (A)	State Courts (A)	Guardian Ad Litem	Local Requirements	TOTAL
Communications Systems and Services							
Telephone Expenses	205,519	105,085	271,534	185,922	22,869	--	790,929
Computer Equipment / Networks (G)	503,863	619,997	3,247,205	4,412,447	48	--	8,783,560
Courier / Subpoena Services	--	--	--	--	--	--	--
Auxiliary Aids	--	--	--	--	--	--	--
Other Communications Systems and Services	--	--	--	--	--	--	--
Communications Systems and Services Total	709,382	725,082	3,518,739	4,598,369	22,917	--	9,574,489
Existing Radio Systems	--	--	--	--	--	--	--
Existing Multi-Agency Criminal Justice Information Systems	--	--	5,858,615	--	--	--	5,858,615
Total Operating Expenditures	1,793,927	1,287,303	9,708,095	24,463,717	22,917	--	37,275,959
Part D - Local Requirements:							
Drug Court	--	--	--	589,591	--	--	589,591
Teen Court (Juvenile Alternative Program)	--	--	--	415,583	--	723,529	1,139,112
Legal Library	--	--	--	--	--	460,920	460,920
Legal Aid	--	--	--	--	--	1,100,000	1,100,000
Alternative Sanction Coordinators	--	--	--	--	--	--	--
Other (Mediation, alternative dispute resolution)	--	--	--	342,226	--	--	342,226
Other (domestic violence, elder and children justice)	--	--	--	672,924	--	--	672,924
Local Requirement Total Cost	--	--	--	2,020,324	--	2,284,449	4,304,773
Part E - Other Operating Court Related Expenditures:							
Other (Health benefits)	--	--	--	--	10,440	--	10,440
Other (Personnel)	--	--	--	--	165,317	--	165,317
Other (Description)	--	--	--	--	--	--	--
Other Operating Expenses Total	--	--	--	--	175,757	--	175,757
GRAND TOTAL (PART B - E)	2,140,497	1,300,789	9,708,095	26,919,464	198,674	2,284,449	42,551,968

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 18, 2011

Date

**Notes on Hillsborough County, Florida's Statement of County-Funded Court-Related Functions, Section 29.0085, Florida Statutes
For the Year Ended September 30, 2010**

Notes:

- (A) Court Administrator expenditures are shown in the "State Courts" column.
- (B) The County received additional court costs of \$1,716,732 covering the law library, legal aid, teen court / juvenile alternate program, and court innovations per Section 939.185, F.S.
- (C) The County received traffic violations surcharge receipts of \$3,141,103 for debt service on Court Facilities Revenue Bonds per Section 318.18(13)(b), F.S.
- (D) Note that revenues and expenditures associated with federal or state grants were not included in this report.
- (E) Facilities costs were estimated using Real Estate Facilities pages 341-342 of the "Hillsborough County, Florida Full Cost Allocation Plan, Fiscal Year Ended September 30, 2009, - December 2010" prepared by KPMG.
- (F) 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.
- (G) 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, during fiscal year 2010, the Clerk of Circuit Court's expenditures on the court information system included the use of \$1,501,203 from the Public Records Moderniation Trust Fund.

HILLSBOROUGH COUNTY, FLORIDA
Notes to “Statement of County Funded Court-Related Functions,
Section 29.0085, Florida Statutes”
Year Ended September 30, 2010

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 and County Courts, 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, 2010, 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.