

HILLSBOROUGH COUNTY, FLORIDA

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

For the Year Ended September 30, 2025

And Report of Independent Auditor

HILLSBOROUGH COUNTY, FLORIDA

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Report of Independent Auditor

Board of County Commissioners
Hillsborough County, Florida

Opinion

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, 2025, and the related notes to the Statement.

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, 2025, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibility under those standards are further described in *the Auditor's Responsibilities for the Audit of the Statement* section of the report. We are required to be independent of the County, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – Basis of Accounting

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 be a complete presentation of the County's revenues and expenditures. As a result, the Statement may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

Responsibilities of Management 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, and for 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 for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Statement.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of Statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Statement.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Statement.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Restriction on Use

This report is intended solely for the information and use of management, the Board of County Commissioners 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 LLP

Tampa, Florida
January 26, 2026

HILLSBOROUGH COUNTY, FLORIDA

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

YEAR ENDED SEPTEMBER 30, 2025

		29.008(1), F.S.				29.008(2), F.S.		
Hillsborough		STATE ATTORNEY	PUBLIC DEFENDER	CLERK OF COURTS	STATE COURTS	GUARDIAN AD LITEM	LOCAL REQUIREMENTS	TOTAL
Part A - Revenues:								
Local Requirement Collections								
939.185, F.S. / \$65.00 Local Ordinance							\$ 839,748.46	\$ 839,748.46
318.18(13)(a), F.S. / Up to \$30.00 Surcharge for Court Facilities							\$ 2,671,692.00	\$ 2,671,692.00
938.19(2), F.S. / \$3.00 Additional Court Cost for Teen Court							\$ -	\$ -
28.24(12)(e) 1, F.S. / \$2.00 Additional Court Cost for Court IT Equipment							\$ 2,113,170.00	\$ 2,113,170.00
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 -Miscellaneous Revenue & Interest							\$ -	\$ -
Local Requirement Revenue Total							\$ 5,624,610.46	\$ 5,624,610.46
Part B - Non-Recurring Fixed Capital Outlay Expenditures:								
Facility Construction	\$ -	\$ -	\$ -	\$ 836,262.45	\$ -			\$ 836,262.45
Communications Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Other-Security:	\$ -	\$ -	\$ -	\$ 41,128.00	\$ -			\$ 41,128.00
Fixed Capital Outlay Cost Total	\$ -	\$ -	\$ 41,128.00	\$ 836,262.45	\$ -			\$ 877,390.45
Part C - Operating Expenditures								
Facility Cost								
Lease / Rent Expense	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Maintenance	\$ -	\$ 509.25	\$ 914,148.18	\$ 1,600,862.86	\$ -			\$ 2,515,520.29
Utilities	\$ -	\$ -	\$ 387.00	\$ 1,423,248.19	\$ -			\$ 1,423,248.19
Security	\$ -	\$ -	\$ 1,066.00	\$ 20,982,119.19	\$ -			\$ 20,983,185.19
Other	\$ -	\$ -	\$ -	\$ 991,976.09	\$ -			\$ 991,976.09
Facility Costs Total	\$ -	\$ 509.25	\$ 915,601.18	\$ 24,997,819.33	\$ -			\$ 25,913,929.76
Communications Systems and Services								
Telephone Expense	\$ 356,834.78	\$ 165,266.51	\$ 268,021.75	\$ 59,177.20				\$ 849,300.24
Computer Equipment / Networks	\$ 3,222,108.90	\$ 1,932,989.21	\$ 5,762,769.85	\$ -				\$ 10,917,867.96
Courier / Subpoena Services	\$ -	\$ -	\$ -	\$ -				\$ -
Auxiliary Aids	\$ -	\$ -	\$ -	\$ -				\$ -
Other	\$ -	\$ -	\$ -	\$ -				\$ -
Communications Systems and Services Total	\$ 3,578,943.68	\$ 2,098,255.72	\$ 6,030,791.60	\$ 59,177.20				\$ 11,767,168.20
Existing Systems								
Existing Radio Systems	\$ -	\$ -	\$ -	\$ -				\$ -
Existing Multi-Agency Criminal Justice Information Systems	\$ -	\$ -	\$ 9,409,128.77	\$ -				\$ 9,409,128.77
Existing Systems Total	\$ -	\$ -	\$ 9,409,128.77	\$ -				\$ 9,409,128.77
Operating Expenditures Total	\$ 3,578,943.68	\$ 2,098,764.97	\$ 10,324,729.95	\$ 31,028,610.93	\$ 59,177.20			\$ 47,090,226.73

See accompanying Notes to the Statement of County Funded Court-Related Functions, Section 29.0085, Florida Statutes.

HILLSBOROUGH COUNTY, FLORIDA

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

YEAR ENDED SEPTEMBER 30, 2025

		29.008(1), F.S.						29.008(2), F.S.		
Hillsborough		STATE ATTORNEY	PUBLIC DEFENDER	CLERK OF COURTS	STATE COURTS	GUARDIAN AD LITEM	LOCAL REQUIREMENTS	TOTAL		
Part D - Local Requirements:										
Drug Court	\$ -	\$ -	\$ -	\$ -	\$ 1,240,308.47	\$ -	\$ -	\$ 1,240,308.47		
Teen Court	\$ -	\$ -	\$ -	\$ -	\$ 2,040,982.18	\$ -	\$ -	\$ 2,040,982.18		
Legal Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,384.61	\$ 200,384.61		
Legal Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,099,999.76	\$ 1,099,999.76		
Alternative Sanctions Coordinators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Other (mediation and alternative dispute resolution, community service programs):	\$ -	\$ -	\$ -	\$ -	\$ 273,440.72	\$ -	\$ -	\$ 273,440.72		
Other (domestic violence, Elder Justice Center and Children's Justice Center):	\$ -	\$ -	\$ -	\$ -	\$ 1,042,591.03	\$ -	\$ -	\$ 1,042,591.03		
Local Requirement Total Cost	\$ -	\$ -	\$ -	\$ -	\$ 4,597,322.40	\$ -	\$ -	\$ 1,300,384.37	\$ 5,897,706.77	
Part E - Other Operating Court Related Expenditures: (Do Not Include "Local Requirement" Expenditures Here)										
Personnel, Salaries and Retirement	\$ 2,116,407.89	\$ -	\$ -	\$ -	\$ 1,479,967.70	\$ 410,310.08		\$ 4,006,685.67		
Non-Health Insurance	\$ 23,405.23	\$ -	\$ -	\$ -	\$ 16,900.49	\$ 5,195.91		\$ 45,501.63		
Professional & Contractual Services	\$ 360.00	\$ 3,471.26	\$ -	\$ -	\$ -	\$ -		\$ 3,831.26		
Operating Expenses and Office Supplies	\$ 68,051.01	\$ 24,202.99	\$ 254,081.79	\$ 26,859.80	\$ 31,839.31			\$ 405,034.90		
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		
Rental/Lease	\$ -	\$ -	\$ 54,100.00	\$ -	\$ -	\$ -		\$ 54,100.00		
Miscellaneous (Health Benefits):	\$ 362,150.00	\$ -	\$ -	\$ 166,768.30	\$ 28,987.20			\$ 557,905.50		
Other Operating Expenses Total	\$ 2,570,374.13	\$ 27,674.25	\$ 308,181.79	\$ 1,690,496.29	\$ 476,332.50			\$ 5,073,058.96		
GRAND EXPENDITURE TOTAL (PARTS B - E)	\$ 6,149,317.81	\$ 2,126,439.22	\$ 10,674,039.74	\$ 38,152,692.07	\$ 535,509.70	\$ 1,300,384.37		\$ 58,938,382.91		
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: 										
Phone Number: 813-307-7026										
 CHIEF FINANCIAL OFFICER JIMMY PATRONIS STATE OF FLORIDA					Name and Title: Ajay Gajjar, Finance Director	Date: 1/22/2026	DFS-A6-693 Revised 8/31/18 Rule 691-69.002			

See accompanying Notes to the Statement of County Funded Court-Related Functions, Section 29.0085, Florida Statutes.

HILLSBOROUGH COUNTY, FLORIDA

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

YEAR ENDED SEPTEMBER 30, 2025

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, 2025, in accordance with accounting principles generally accepted in the United States of America (“U.S. 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. These instructions also specify that revenues and expenditures associated with federal or state grants are not included in this report.

The preparation of the Statement in accordance with U.S. 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.