

Leon County, Florida

Statement of County Funded
Court-Related Functions

*Year ended September 30, 2012
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, 2012

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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, 2012. 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.

Our examination disclosed that the County did not maintain their expenditures from the prior fiscal year in accordance with Florida Statutes, Section 29.008, paragraph (4)(c).

In our opinion, except for the deviation from Florida Statute described in the preceding paragraph, 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, 2012.

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 31, 2013



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

LEON COUNTY
STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES
FOR THE YEAR ENDED SEPTEMBER 30, 2012

A1

Statutory Reference	State Attorney	Public Defender	Clerk of Circuit Courts	State Courts	Guardian Ad Litem	Local Requirements	TOTAL
	§ 29.008(1), F.S.	§ 29.008(1), F.S.	§ 29.008(2), F.S.				
Part A - Revenues:							
Local Requirement Collections							
§ 939.185, F.S. / § 565.00 Local Ordinance						197,482.64	\$ 197,482.64
§ 318.10(2)(c), F.S. / § 300.00 Surcharge for Court Facilities						1,365,802.16	\$ 1,365,802.16
§ 338.19(2), F.S. / § 31.00 Additional Court Cost for Teen Court						137,979.83	\$ 137,979.83
§ 28.24(2)(c) L., F.S. / § 2.00 Additional Court Cost for Court IT Equipment						355,094.19	\$ 355,094.19
Federal, State, Local, & Private Grant Revenues Restricted to Local Requirement Funding						43,290.00	\$ 43,290.00
Various Service Charge Revenue to Fund Local Requirements						72,190.31	\$ 72,190.31
Other Revenues Dedicated to Fund Local Requirements (Drug Court, Mental Health Court)						53,455.92	\$ 53,455.92
Local Requirements Revenue Total						2,222,295.05	\$ 2,222,295.05
Part B - Non-Recurring Fixed Capital Outlay Expenditures:							
Facility Construction				53,250.48			\$ 53,250.48
Communications Infrastructure	22,553.34	26,392.47	18,708.24	123,049.21			\$ 190,703.26
Other							\$ -
FCO Cost Total	22,553.34	26,392.47	18,708.24	173,299.69			\$ 245,953.74
Part C - Operating Expenditures							
Facility Cost							
Lease/ Rent Expense	75,213.46	82,937.54	200,286.69	313,920.96			\$ 766,448.66
Maintenance	56,798.92	57,191.75	100,393.05	240,436.48			\$ 467,620.21
Utilities	13,455.18	12,296.43	19,487.95	3,007,416.98			\$ 3,052,817.44
Security	145,467.87	152,427.72	410,167.69	3,561,804.42			\$ 4,269,867.68
Facility Costs Total	294,935.43	304,853.48	730,335.38	6,423,572.84			\$ 7,353,701.13
Communications Systems and Services							
Telephone Expense	36,306.85	45,416.81	106,773.01	15,829.39	14,897.01		\$ 313,242.06
Computer Equipment / Networks	109,577.54	110,030.55	204,512.35	145,502.90	12,972.65		\$ 583,058.99
Courier / Subpoena Services							\$ -
Auxiliary Aids							\$ -
Other Communications Systems and Services	119,664.96	117,802.00	9,432.15	88,117.15	9,002.09		\$ 344,026.36
Communications Systems and Services Total	265,549.35	273,249.37	330,717.51	249,452.44	36,871.75		\$ 1,155,836.41
Existing Radio Systems							
Existing Multi-Agency Criminal Justice Information Systems	28,463.72	49,425.64	98,970.97	12,446.23			\$ 189,886.56
Other Operating Expenditures	439,380.64	473,102.73	629,856.17	1,943,064.90	63,957.86		\$ 3,556,363.29
Operating Expenditures Total	799,889.12	837,632.18	1,070,481.95	8,716,467.17	1,161,788.67		\$ 10,086,259.09
Part D - Local Requirements:							
Drug Court						117,676.00	\$ 117,676.00
Teen Court						122,519.34	\$ 122,519.34
Legal Library						35,331.19	\$ 35,331.19
Legal Aid						176,500.04	\$ 176,500.04
Alternative Sanctions Coordinators						73,882.58	\$ 73,882.58
Other (Other Judicial Operating Expenses)						224,377.87	\$ 224,377.87
Local Requirement Total Cost						749,987.02	\$ 749,987.02
Part E - Other Operating Court Related Expenditures:							
Other (First Appearance Attorneys)	37,000.00						\$ 37,000.00
Other (Orientation and Mental Health Coordination)				161,200.87			\$ 161,200.87
Other							\$ -
Other Operating Expenses Total	37,000.00			161,200.87			\$ 198,200.87
GRAND TOTAL (PARTS B - E)	499,432.98	538,495.20	848,544.41	4,322,565.26	63,957.86	749,987.02	\$ 6,263,983.72

NOTE: Do not include "Local Requirement" expenditures here.
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: *William Scott Kern*
Name and Title (Printed): *William Scott Kern*
Date: *1/31/13*

Phone Number: *850-606-5100*

Wiley, OFFICE OF FINANCIAL STEWARDSHIP
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