

Leon County, Florida

Statement of County Funded
Court-Related Functions

*Year ended September 30, 2015
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, 2015

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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, 2015. 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.

In our opinion, 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, 2015.

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.

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

Thomas Howell Ferguson P.A.
January 26, 2016

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

STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

| Statutory Reference | § 29.008(1), F.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 | | | | | | | | |
| § 339.185, F.S. / § 465.00 Local Ordinance | | | | | | 228,203.20 | \$ | 228,203.20 |
| § 316.18(13)(e), F.S. / Up to \$30.00 Surcharge for Court Facilities | | | | | | \$936,585.21 | \$ | 936,585.21 |
| § 938.19(2), F.S. / § 43.00 Additional Court Cost for Teen Court | | | | | | \$93,203.06 | \$ | 93,203.06 |
| § 29.24(12)(b) 1., F.S. / § 2.00 Additional Court Cost for Court IT Equipment | | | | | | \$36,522.88 | \$ | 36,522.88 |
| Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding | | | | | | \$22,860.00 | \$ | 22,860.00 |
| Various Service Charge Revenue to Fund Local Requirements | | | | | | \$0.00 | \$ | \$0.00 |
| Other Revenues Dedicated to Fund Local Requirements (Description): | | | | | | 74,029.48 | \$ | 74,029.48 |
| Local Requirement Revenue Total | | | | | | 1,709,403.83 | \$ | 1,709,403.83 |
| Part B - Non-Recurring Fixed Capital Outlay Expenditures: | | | | | | | | |
| Facility Construction | | | | | | | | |
| Communications Infrastructure | 31,805.32 | 45,079.00 | | 126,704.78 | | | | 128,704.78 |
| Other (Description): | | | | 51,837.08 | | | | 128,721.40 |
| Fixed Capital Outlay Cost Total | \$ 31,805.32 | \$ 45,079.00 | | \$ 178,541.86 | | | | \$ 265,426.18 |
| Part C - Operating Expenditures: | | | | | | | | |
| Facility Cost | | | | | | | | |
| Lease / Rent Expenses | | \$48,122 | \$50,116 | \$236,380 | \$29,870 | | | \$667,100.48 |
| Maintenance | \$39,896 | \$41,184 | \$75,430 | \$185,390 | \$17,864 | | | \$359,769.84 |
| Utilities | \$11,883 | \$11,118 | \$17,827 | \$3,905,191 | \$216 | | | \$3,946,033.03 |
| Security | | | | | | | | |
| Other (Description): | | | | | | | | |
| Facility Costs Total | \$ 101,001.00 | \$ 102,417.79 | \$ 395,023.38 | \$ 4,326,660.04 | \$ 47,996.06 | | | \$ 4,973,398.33 |
| Communications Systems and Services | | | | | | | | |
| Telephone Expense | 18,861.40 | 33,243.62 | 203,896.14 | 32,134.69 | 12,720.96 | | | \$300,099.02 |
| Computer Equipment/Networks | 107,724.13 | 85,214.06 | 142,516.61 | 134,484.02 | 15,051.29 | | | \$484,999.12 |
| Courier/Supplies Services | | | | | | | | |
| Auxiliary Aids | | | | | | | | |
| Other Communications Systems and Services | 92,781.52 | 114,015.02 | 17,592.32 | 63,329.03 | 9,095.55 | | | \$296,803.44 |
| Communications Systems and Services Total | \$ 219,367.05 | \$ 232,472.70 | \$ 393,996.07 | \$ 239,957.84 | \$ 36,862.75 | | | \$ 1,092,691.58 |
| Existing Radio Systems | | | | | | | | |
| Existing Multi-Agency Criminal Justice Information Systems | 33,976.91 | 51,684.63 | 151,755.18 | 80,837.34 | | | | \$318,254.07 |
| Existing Systems Total | \$ 33,976.91 | \$ 51,684.63 | \$ 151,755.18 | \$ 80,837.34 | | | | \$ 318,254.07 |
| Operating Expenditures Total | \$ 364,346.03 | \$ 396,576.13 | \$ 910,774.62 | \$ 4,644,178.08 | \$ 44,853.88 | | | \$ 6,360,667.70 |
| Part D - Local Requirements: | | | | | | | | |
| Drug Court | | | | | | | | |
| Teen Court | | | | | | | | |
| Legal Library | | | | | | | | |
| Legal Aid | | | | | | | | |
| Alternative Sanctions Coordinators | | | | | | | | |
| Other (Training): | | | | | | | | |
| Other (Innances): | | | | | | | | |
| Local Requirement Total Cost | | | | | | | | \$ 477,837.79 |
| Part E - Other Operating Court Related Expenditures: (Do not include Local Requirement Expenditures Here) | | | | | | | | |
| Personnel, Salaries and Retirement | 37,000.00 | | | 213,904.17 | | | | \$287,904.17 |
| Non-Health Insurance | | | | | | | | |
| Professional & Contractual Services | | | | | | | | |
| Operating Expenses and Supplies | | | | 129.14 | | | | \$129.14 |
| Maintenance | | | | | | | | |
| Rent/Lease | | | | | | | | |
| Miscellaneous Training | | | | | | | | |
| Miscellaneous (Description): | | | | 1,045.00 | | | | \$1,045.00 |
| Other Operating Expenses Total | \$ 37,000.00 | \$ 37,000.00 | \$ 216,078.31 | \$ 1,045.00 | | | | \$ 74,168.31 |
| GRAND EXPENDITURE TOTAL (PARTS B - E) | \$ 423,160.35 | \$ 468,664.13 | \$ 910,774.62 | \$ 5,027,796.22 | \$ 84,833.88 | | | \$ 7,402,738.98 |

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: W. Scott Ross
Name and Title (Printed): W. Scott Ross / OC/OFS
Date: 11/29/16