

INSTRUCTIONS

Statement of County Funded Court-Related Functions Report Pursuant to Section 29.0085, Florida Statutes Fiscal Year 2007 – 2008

A statement of revenues and expenditures of county funded court-related functions is required by Section 29.0085, Florida Statutes (F.S.). This report is required to be submitted on or before **January 31, 2009**. A statement of compliance from the county's independent certified public accountant that the certified statement of expenditures is in accordance with Sections 29.008 and 29.0085, F.S., is also required by **January 31, 2009**. All discrepancies noted by the independent certified public accountant shall be included with the statement submitted to the Chief Financial Officer (CFO).

Upon completion, you may electronically file the report and the statement of compliance via e-mail as an attachment to casey.penn@myfloridacfo.com. If you choose not to file electronically, the hard copy of the report along with the independent auditor's statement of compliance should be mailed to:

**Department of Financial Services
Bureau of Local Government
200 East Gaines Street
Tallahassee, Florida 32399-0354**

Part A – Statement of Revenues for Court-Related Functions

The Statement of Revenue balances are comprised of funds collected by way of Local Requirements adopted by the County Commissions and monies dedicated to funding approved programs (see below). The balances are posted to the Local Requirement reporting entity column of the DFS-A6-693 form. This Statement should reflect fiscal year collections from various sources that are used to fund authorized (by statute, local ordinance and/or court order) programs defined as Local Requirements, per Section 29.0085(2)(a), F.S. The various sources of revenue include, but are not limited to:

- 1) Local collections of Board-adopted additional court costs and ordinances such as those prescribed in Section 939.185, F.S., (\$65) and the \$15 surcharge used to fund state court facilities, per Section 318.18(13)(a), F.S.
- 2) Court Cost collection of \$2.00 revenue per Section 28.24(12)(e)(1) F.S., dedicated to fund court related IT equipment.
- 3) Federal, State and Local grants restricted to funding Local Requirement programs.
- 4) Monies collected from various service charges in the process of conducting Local Requirement business. For example, service charges and late fees collected by the Law Library.

Part B – Non-Reoccurring Fixed Capital Outlay Expenditures

Expenditure balances that have funded large dollar, fixed capital outlay projects are to be reported as “non-reoccurring” costs. The balances to report are funded with county dollars, not those that may have been received from the state or federal grants. The two most common capital outlay project areas are facility construction or reconstruction projects and communication network infrastructure overhauls. These two options have been listed separately to capture the non-reoccurring costs associated with these specific FCO project areas. In addition, please add line items to isolate any county funded purchase of permanent facility improvements, such as furniture essential to the daily operations of the court system, real estate, easements and parking improvements for such facilities that are essential in carrying out court-related functions. There is also an “Other” option to record capital projects that do not fall into these areas. The primary criteria for recording any expenditure balance in Part B is they are not considered re-occurring, operation expenditures. This section is designed to remove non-reoccurring costs from the county’s operational expenditure balances that are required to be increased by 1.5 percent each fiscal year pursuant Section 29.0085, F.S. (see statutory requirement).

Statutory Requirement

Pursuant to Section 29.008(4)(a), F.S., expenditures for fiscal year 2007-2008 in each item in “Facility Cost”, the total of “Communication Systems and Services”, “Existing Radio Systems”, and “Existing Multi-Agency Criminal Justice Information Systems” in Part C must be increased by 1.5 percent from the 2006-2007 fiscal year balances.

Part C – Statement of Expenditures for County Funded Court-Related Functions

Reporting Entities

The expenditures reported will comprise the county's total expenditure balance dedicated to funding the court related functions specified as the County’s responsibility in Section 29.008, F.S. Where applicable, the expenditures should be dedicated to the reporting entity that the county’s payment was made for. The entities include the State Attorney, Public Defender, the State Courts (Circuit and County combined), the Clerk of Circuit Courts (in performing court related functions) and the Guardian Ad Litem (GAL). In the case of a lump sum expenditure balance for the year that is on behalf of all (or more than one) of the reporting entities, an allocation method should be used. The allocation should reflect the entire cost for a single expenditure category line item and have a notation of which reporting entities comprise the total balance. There should also be a description of the method used. For example, the office lease of the courtroom facility is allocated by square foot between the State Court’s office space (court rooms, hearing rooms, judges’ chambers, etc.), the State Attorney’s office space, Public Defender’s office space, and the Clerk of Circuit Courts’ office space.

Expenditure Category Items

Pursuant to Section 29.008, F.S., counties are statutorily required to fund the cost of explicit expenditure category items on behalf of the State Court system, comprised of each of the above *Reporting Entities*. These categories are “**Facility Cost**”, “**Communications Cost**”, “**Existing Radio System Cost**”, “**Existing Multi-Agency Criminal Justice Information System Cost**”, “**Other County-Funded Court Related Expenditures**” and “**Cost of Local Requirements**” (Part D of the DFS-A6-693). Furthermore, these expenditure categories are listed on the DFS-A6-693 form and upon inputting the applicable expenditure balances for each they will automatically sum the sub total and grand total lines.

{For Facility Cost Expenditure Category}

1. “**Lease / Rent**” includes, but is not limited to, all reasonable and necessary costs of the lease of facilities housing all judicial officers, judicial staff, jurors, volunteers of a tenant agency and the public for each of the above *Reporting Entities*. Include the lease cost of facilities used for the purpose of housing legal materials, equipment or functions used by the general public and personnel of the circuit and county courts. Also include any reoccurring expense related to financing such facilities and the existing and future cost and bonded indebtedness associated with placing the facilities in use.
2. “**Maintenance**” includes, but is not limited to, all reasonable and necessary costs of custodial and grounds keeping services, renovation and reconstruction as needed and maintaining the facilities in a condition appropriate and safe for the use intended.
3. “**Utilities**” means all electricity services for light, heat and power; natural or manufactured gas services for light, heat and power; water and wastewater services and systems, storm water or runoff services and systems, sewer services and systems, all costs or fees associated with these services and systems, and any costs or fees associated with the mitigation of environmental impacts directly related to the facility.
4. “**Security**” includes, but is not limited to, all reasonable and necessary costs of services of law enforcement officers or licensed security guards and all electronic, cellular or digital monitoring and screening devices necessary to ensure the safety and security of all persons visiting or working in a facility; to provide for security of the facility, including protection of property owned by the county or the state; and for the security of prisoners brought to any facility. This includes bailiffs while providing courtroom and other security for each judge and other quasi-judicial officers.

{For Communications Cost Expenditure Category}

5. “**Telephone Expense**” includes the cost of providing a carrier for local and long distance services, including those to cover cellular phones, used solely for those employees carrying out court - related business. This also includes toll charges for local and long distance services. As of July 1, 2004, support staff and services for telephone services and equipment are no longer county-funded expenditures and

therefore should not be included in this total cost.

6. **“Computer Equipment / Networks”** includes the purchase cost of PC, server and networking hardware. This also includes the cost of court - related software and required licenses purchased by any of the above *reporting entities*.
7. **“Courier / Subpoena Services”** does **NOT** include the cost of postage and/or postage meters which has shifted to a State funding requirement.
8. **“Auxiliary Aids”** includes real time transcription services and assistive listening devices.

{For Existing Radio Systems Cost Expenditure Category}

9. **“Existing Radio Systems”** includes, but is not limited to, law enforcement radio systems that are used by the above *Reporting Entities*.

{For Existing Multi-Agency Criminal Justice Systems Cost Expenditure Category}

10. **“Existing Multi-Agency Criminal Justice Information Systems”** includes, but is not limited to, components of the multi-agency criminal justice information system as defined in Section 943.045, F.S. Included are upgrades and maintenance costs of such an existing system.

Part D – Local Requirements

Statutory Requirement

Pursuant to Section 29.008(4)(a), F.S., the sum of expenditures for Legal Aid programs and Alternative Sanction Coordinators fiscal year 2007-2008 in Part D must be increased by 1.5 percent from the 2006-2007 fiscal year balances. Report the expenditure balances posted for each and all other Local Requirement programs defined as:

“Counties shall also pay reasonable and necessary salaries, costs, and expenses of the state courts system, including associated nonjudicial staff and expenses, to meet local requirements. Local requirements, for this purpose, are defined as those expenditures to fund specialized court programs, specialized prosecution needs, specialized defense needs, or resources required of a local jurisdiction as a result of special factors or circumstances as defined in Section 29.008(2)(b), F.S., and which have been adopted by the applicable Board of County Commissioners after being submitted by the circuit chief judge as a tentative budget request.”

These local requirement costs should be allocated among the appropriate reporting entities, if possible. If the local requirement isn't clearly defined as a cost to one of the reporting entities, the amounts should be recorded in the Local Requirement column.

Part E – Other Court Related Expenditures

“Other County-Funded Court Related Expenditures” includes non-statutorily required county funded court - related expenditures (i.e., health benefits, personnel and other operating expenditures) allocated among each of the above *Reporting Entities*. This section is intended to provide the reporting of county support to the state court system over and above that required by Section 29.008, F.S. The costs do not include those dedicated to funding Local Requirement programs.