

S. 939.185, Florida Statutes
Assessment of Additional Court Costs
Report Instructions

- 1) **Description** – Pursuant to section 939.185 F.S., upon a County’s Board of County Commissioners’ adoption of the optional \$65 additional court cost, the county will report the revenues and expenditures collected by the clerk under this statute. Upon adoption, the additional cost is to be imposed by the court when a person pleads guilty or nolo contendere to, or is found guilty of, any felony, misdemeanor, or criminal traffic offense under the laws of this state. It is requested that all counties submit these forms, even if they have not currently adopted the ordinance.

- 2) **Quarterly Report** – The quarterly report form (Excel spreadsheet) and instructions (Word document) are available for download from the Department of Financial Services’ (DFS) Local Government section’s website, (www.fldfs.com/localgov/). The two documents are found under the “*For Florida County Governments:*” section near the bottom of the page. Upon execution of the macro (left mouse click the document needed), both the report template and / or instructions will be downloaded directly to your PC’s desktop. The 939.085 quarterly report is comprised of five worksheets (tabs at the bottom of the spreadsheet) including a summary sheet and the one sheet for each of the four entities specified by statute (Court Innovations, Legal Aid Program, Law Library, and Juvenile Alternative Program) These are the program areas the county is to reallocate the total collection between (25% each) and record the expenditures from. Each of the program area reports should be completed, filling in both the revenue allocated and received as well as the detailed expenditures posted for the entire quarter. Input the total expenditure balance for the quarter for each program area even if it’s over and above the revenue amount allocated for spending. Expenditures should be reported by type of approved program/activity (see list also at the website for download). If money is spent for a program or activity that is not included on the approved list, please notify by email the data administrator in the Chief Financial Officer’s office (Justin Young – justin.young@fldfs.com). Appropriate new programs/activities will be added to the list and distributed to the county budget office as needed. Per statute, the revenue allocated to each program area can not be used to supplement the cost overrun in another program area. It’s to be assumed such an overrun will be funded by the County’s own general revenue or other County fund source. The only reallocation of surplus revenue, per the 939.185 legislation will occur at the close of the County’s 4th quarter whereas any unspent funding for any of the four program areas will be transferred to the Court Innovations budget and be posted as the beginning balance for the first quarter beginning balance in the Court Innovation program area. There’s no need to input anything in the “*summary*” worksheet of the report. This will automatically be updated by the data record on the program area sheets.

3) Due Date - The quarterly report must be submitted electronically (as an attachment to an E-Mail), no later than 30 days after the end of each quarter to the Chief Financial Officer (CFO) (Casey Penn – casey.penn@fldfs.com.) Upon receiving each report the statewide summary will be produced and forwarded to the Governor, the President of the Senate and the Speaker of the House. To ensure all 67 counties are accounted for, it's required that the reports be submitted even if the local ordinance has not been adopted and enacted by the county. The submission in this case will simply indicate there was no revenue allocated to the program areas and no expenditures incurred.