

Broward County, Florida

Statement of County Funded Court-Related
Functions, Section 29.0085, *Florida Statutes*
Year Ended September 30, 2017

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Independent Accountant's Report

The Honorable Mayor and Chairman and
Members of the Board of County Commissioners
Broward County, Florida

We have examined Broward County's (the County) Statement of County Funded Court-Related Functions (the Statement), and the County's compliance with Sections 29.008 and 29.0085, Florida Statutes during the period October 1, 2016 to September 30, 2017. Management of the County is responsible for presentation of the Statement and the County's compliance with the specified requirements. Our responsibility is to express an opinion on the Statement and the County's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statement is presented in accordance with and complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about the presentation and whether the County complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement or noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the County's compliance with specified requirements.

In our opinion, the Statement is presented in accordance with *Sections 29.008 and 29.0085, Florida Statutes* during the period October 1, 2016 to September 30, 2017 and the County complied with the specified requirements for the period from October 1, 2016 to September 30, 2017, in all material respects.

This report is intended solely for the information and use of the County and the State of Florida Department of Financial Services and is not intended to be and should not be used by anyone other than these specified parties.

RSM US LLP

Fort Lauderdale, Florida
February 10, 2018

STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES
FOR THE YEAR ENDED SEPTEMBER 30, 2017

Statutory Reference	STATE ATTORNEY	PUBLIC DEFENDER	CLERK OF COURTS	STATE COURTS	GUARDIAN AD LITEM	LOCAL REQUIREMENTS	TOTAL
Part A - Revenues:							
Local Requirement Collections							
s.939.185, F.S. / \$65.00 Local Ordinance						1,143,995.00	1,143,995.00
s.318.18(13)(a), F.S. / Up to \$30.00 Surcharge for Court Facilities						4,066,262.00	4,066,262.00
s.938.19(2), F.S. / \$5.00 Additional Court Cost for Teen Court						287,328.00	287,328.00
s.28.24(12)(e) 1., F.S. / \$2.00 Additional Court Cost for Court IT Equipment						3,020,546.00	3,020,546.00
Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding						-	-
Various Service Charge Revenue to Fund Local Requirements						35,067.00	35,067.00
Other Revenues Dedicated to Fund Local Requirements: Interest, Reimb & Misc Revenue						191,024.00	191,024.00
Local Requirement Revenue Total						8,744,262.00	8,744,262.00
Part B - Non-Recurring Fixed Capital Outlay Expenditures:							
Facility Construction	1,338,711.00	452,260.00	1,752,338.00	4,510,348.00	99,147.00		
Communications Infrastructure							
Other: Construction of New Courthouse & New Courthouse Parking Garage, and Equipment	1,353,393.00	459,875.00	1,770,221.00	4,556,376.00	100,158.00		
Fixed Capital Outlay Cost Total	2,692,094.00	909,135.00	3,522,559.00	9,066,724.00	199,305.00		
Part C - Operating Expenditures							
Facility Cost							
Lease / Rent Expense	1,599,372.00	633,022.00					
Maintenance	1,026,717.00	334,386.00	1,391,076.00	3,234,779.00	74,683.00		2,232,374.00
Utilities	670,694.00	229,234.00	881,689.00	2,186,041.00	51,847.00		4,019,505.00
Security	3,824,220.00	1,104,583.00	4,856,913.00	12,190,818.00	308,465.00		22,085,028.00
Other (Description):							
Facility Costs Total	6,923,003.00	2,301,205.00	7,126,678.00	17,611,638.00	435,025.00		34,400,549.00
Communications Systems and Services							
Telephone Expense	76,846.00	37,080.00	91,803.00	20,301.00	34,125.00		260,155.00
Computer Equipment / Networks	1,551,619.00	847,712.00			7,636.00		2,406,970.00
Courier / Subpoena Services	236,537.00	24,614.00	107,624.00	271,551.00	6,834.00		649,260.00
Auxiliary Aids							
Other Communications Systems and Services							
Communications Systems and Services Total	1,867,002.00	909,406.00	199,427.00	291,852.00	48,696.00		3,316,385.00
Existing Radio Systems							
Existing Multi-Agency Criminal Justice Information Systems							
Existing Systems Total							
Operating Expenditures Total	8,790,005.00	3,210,611.00	7,329,105.00	20,308,148.00	483,723.00		40,121,692.00
Part D - Local Requirements:							
Drug Court						3,239,247.00	3,239,247.00
Teen Court						473,821.00	473,821.00
Legal Library						451,423.00	451,423.00
Legal Aid						915,000.00	915,000.00
Alternative Sanctions Coordinators						69,034.00	69,034.00
Other: Assessment of Additional Court Cost-\$65	159,006.00			694,004.00			853,010.00
Other: Special Grand Jury Cost	18,636.00						18,636.00
Local Requirement Total Cost	177,642.00			694,004.00		5,147,525.00	6,019,171.00
Part E - Other Operating Court Related Expenditures: (Do Not Include Local Requirement Expenditures Here)							
Personnel, Salaries and Retirement							
Non-Health Insurance							
Professional & Contractual Services	7,047.00	5,576.00		54,556.00			67,181.00
Operating Expenses and Office Supplies	71,267.00	18,522.00		47,590.00			137,379.00
Maintenance	1,145.00						1,145.00
Rent/Lease							
Miscellaneous: Records Management and Storage							
Miscellaneous (Description):							
Other Operating Expenses Total	79,459.00	24,098.00		102,146.00			209,162.00
GRAND EXPENDITURE TOTAL (PARTS B - E)	11,740,200.00	4,143,844.00	10,851,684.00	30,171,024.00	686,465.00	5,147,525.00	62,740,742.00

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.

Name and Title (Printed): Susan Friend, Director, Accounting Division
Date: 2/10/2018

Signature: Susan Friend
Phone Number: 954-357-7140

DF-546-603
Revised 9/23/16
RFB 09/29/02

Note 1. Reporting Entity

Broward County, Florida, (the County) is a political subdivision of the State of Florida. It is governed by an elected Board of County Commissioners.

The Broward County, Florida, Statement of County Funded Court-Related Functions, Section 29.0085, *Florida Statutes* (the Statement), is prepared and submitted to the State of Florida's Chief Financial Officer in accordance with Sections 29.008 and 29.0085, *Florida Statutes* (the Statutes). The Statement includes the revenues and expenditures as required in the Statutes and does not purport to, and does not, present fairly the changes in financial position of the County for the year ended September 30, 2017, in conformity with accounting principles generally accepted in the United States of America.

Note 2. Basis of Presentation and Significant Accounting Policies

Section 29.008, *Florida Statutes*, County Funding of Court-Related Functions, requires the County to fund the cost of communication services, existing radio systems, existing multi-agency criminal justice information systems and the cost of construction or lease, maintenance, utilities and security of facilities and offices for the circuit and county courts, public defenders' offices, state attorneys' offices, guardian ad litem offices and the offices of the clerks of the circuit and county courts performing court-related functions.

The accompanying Statement is presented using the modified accrual basis of accounting as defined for governmental funds under governmental accounting standards. Under the modified accrual basis, revenues are recognized when they become both measurable and available for use during the year. For this purpose, revenue is considered to be available if they are collected within 60 days of the end of the fiscal year. Expenditures generally are recorded when a liability is incurred, however debt service expenditures, as well as expenditures related to compensated absence, claims and judgment, pension and other post-employment benefits, are recorded only when the liability matures.

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.

Note 3. Related Party Transactions

The County provides certain administrative and maintenance service, information technology support and facility space to the court system. Charges for these services are determined using direct and indirect cost allocation methods. Charges for administrative and maintenance service, information technology support and facility space to the court system by the County, which are included in the accompanying Statement, amounted to \$40,121,592 for the year ended September 30, 2017.