

Broward County, Florida

Statement of County Funded Court-Related
Functions, Section 29.0085, *Florida Statutes*
Year Ended September 30, 2021

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RSM US LLP

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* (the specified requirements) during the period October 1, 2020 to September 30, 2021. The County's management 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 is in compliance with, in all material respects, the specified requirements referenced above. An examination involves performing procedures to obtain evidence about the presentation of the Statement 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 of the Statement, 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*, and the County complied with the specified requirements during the period October 1, 2020 to September 30, 2021, 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
January 31, 2022

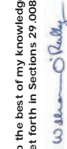
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STATEMENT OF COUNTY FUNDED COURT RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

County		29.008(1), F.S.	CLERK OF COURTS	STATE COURTS	GUARDIAN AD LITEM	29.008(2), F.S.	TOTAL
Part A - Revenues:		29.008(1), F.S.					
Local Requirement Collections							
939.185, F.S. / \$65.00 Local Ordinance						954,153.49	
318.18(1)(g), F.S. / Up to \$30.00 Surcharge for Court Facilities						3,480,843.34	
938.19(2)(g), F.S. / \$3.00 Additional Court Cost for Teen Court						243,425.71	
28.24(12)(b) 1, F.S. / \$2.00 Additional Court Cost for Court IT Equipment						4,524,192.00	
Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding						-	
Various Service Charge Revenue to Fund Local Requirements						19,185.45	
Other Revenues Dedicated to Fund Local Requirements						-	
Local Requirement Revenue Total						9,221,799.99	
Part B - Non Recurring Fixed Capital Outlay Expenditures:							
Facility Construction		752,486.00	1,687,715.00	3,882,657.00	119,188.00		6,987,756.00
Communications Infrastructure		-	-	-	-		-
Other (Facilities Improvements & Roof Replacement):		26,535.00	59,515.00	136,916.00	4,203.00		246,413.00
Fixed Capital Outlay Cost Total		779,021.00	1,747,230.00	4,019,573.00	123,391.00		7,234,169.00
Part C - Operating Expenditures							
Facility Cost							
Lease / Rent Expense		1,876,849.58	-	-	-		1,876,849.58
Maintenance		957,614.64	2,482,720.38	4,529,748.30	127,014.06		8,679,615.36
Utilities		321,541.34	896,863.72	1,511,742.62	41,143.76		2,959,671.37
Security		3,188,750.44	1,876,730.49	9,528,604.83	409,893.79		30,273,884.77
Other (Description):		-	-	-	-		-
Facility Costs Total		6,344,756.00	2,647,628.39	12,908,188.93	578,051.61		43,790,021.08
Communications Systems and Services							
Telephone Expense		35,968.29	147,765.80	23,613.17	3,263.57		260,930.92
Computer Equipment / Networks		1,655,240.13	1,038,922.07	-	15,808.00		2,709,970.20
Courier / Subpoena Services		244,532.74	33,531.23	167,938.38	7,323.50		723,957.48
Auxiliary Aids		-	-	-	-		-
Other (Description):		-	-	-	-		-
Communications Systems and Services Total		1,935,741.16	315,704.18	294,244.80	55,815.07		3,694,858.60
Existing Systems							
Existing Radio Systems		-	-	-	-		-
Existing Multi-Agency Criminal Justice Information Systems		-	-	2,652,899.60	-		2,652,899.60
Existing Systems Total		8,280,497.16	3,740,981.78	13,223,893.11	24,258,540.55		50,137,779.28
Operating Expenditures Total		162,034.98	1,093,353.39	24,258,540.55	633,866.69		6,256,370.78
Part D - Local Requirements:							
Drug Court		-	-	-	-	3,520,912.94	3,520,912.94
Teen Court		-	-	-	-	405,235.18	405,235.18
Legal Library		-	-	-	-	316,816.08	316,816.08
Legal Aid		-	-	-	-	1,323,241.98	1,323,241.98
Alternative Sanctions Coordinators		-	-	-	-	96,243.05	96,243.05
Other (Assessment of Additional Court Cost -46% & Special Grand Jury Cost):		162,034.98	-	431,886.57	-	593,921.55	1,187,849.10
Local Requirement Total Cost		162,034.98	-	431,886.57	-	5,662,449.23	6,256,370.78
Part E - Other Operating Court Related Expenditures:							
(Do Not Include Local Requirement Expenditures Here)							
Personnel, Salaries and Retirement		-	-	-	-	-	-
Non-Health Insurance		-	-	-	-	-	-
Professional & Contractual Services		20,981.86	-	28,914.69	-	-	49,896.55
Operating Expenses and Office Supplies		50,075.10	17,190.95	103,192.30	-	-	170,458.35
Maintenance		752.50	-	-	-	-	752.50
Rental/Lease		-	-	-	-	-	-
Miscellaneous (Records Management / Storage):		-	-	-	-	3,989.89	3,989.89
Other Operating Expenses Total		50,827.60	17,190.95	132,106.99	3,989.89	5,662,449.23	63,853,416.35
GRAND EXPENDITURE TOTAL (PARTS B - E)		9,272,380.74	14,988,314.06	28,842,107.11	761,247.58	5,662,449.23	63,853,416.35

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 O'Reilly, Director, Accounting Division
 Name and Title: William O'Reilly, Director, Accounting Division
 Date: January 28, 2022

Phone Number: 954-357-1890

OFFICE OF THE CLERK OF COURTS
JIMMY PATRONIS
STATE OF FLORIDA

Broward County, Florida

**Notes to Statement of County Funded Court-Related
Functions, Section 29.0085, Florida Statutes**

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, 2021, 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 approximately \$50,000,000 for the year ended September 30, 2021.