

Broward County, Florida

Statement of County Funded Court-Related
Functions, Section 29.0085, Florida Statutes
Year Ended September 30, 2025

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RSM US LLP

Independent Accountant's Report

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

We have examined Broward County, Florida's (the County) compliance with Sections 29.008 and 29.0085 of the Florida Statutes (the Specified Requirements) during the period October 1, 2024 to September 30, 2025. Management of the County is responsible for the County's compliance with the Specified Requirements. Our responsibility is to express an opinion on the County's compliance with the Specified Requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the County complied, in all material respects, with the Specified Requirements referenced above. An examination involves performing procedures to obtain evidence about 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

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

In our opinion, the County complied, in all material respects, with the Specified Requirements during the period October 1, 2024 to September 30, 2025.

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 the specified parties.

RSM US LLP

Fort Lauderdale, Florida
January 23, 2026

STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29-0085, FLORIDA STATUTES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Broward

	29,008(1), F.S.	CLERK OF COURTS	STATE COURTS	GUARDIAN AD LITEM	29,008(2), F.S.	TOTAL
Part A - Revenues:						
Local Requirement Collections						
939,185, F.S. / \$65.00 Local Ordinance					\$ 836,588.00	\$ 836,588.00
318,181(1)(b), F.S. / Up to \$30.00 Surcharges for Court Facilities					\$ 3,820,373.88	\$ 3,820,373.88
938,19(2), F.S. / \$3.00 Additional Court Cost for Teen Court					\$ 377,186.22	\$ 377,186.22
28,241(2)(e), F.S. / \$2.00 Additional Court Cost for Court IT Equipment					\$ 2,617,718.40	\$ 2,617,718.40
Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding					\$ -	\$ -
Various Service Charge Revenue to Fund Local Requirements					\$ 14,746.75	\$ 14,746.75
Other Revenues Dedicated to Fund Local Requirements - Miscellaneous Revenue & Interests					\$ 298,678.76	\$ 298,678.76
Local Requirement Revenue Total					\$ 7,965,292.01	\$ 7,965,292.01
Part B - Non-Recurring Fixed Capital Outlay Expenditures:						
Facility Construction	\$ 1,225,410.00	\$ 888,679.00	\$ 2,745,415.00	\$ 6,322,840.00	\$ -	\$ 11,379,439.00
Communications Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ 194,095.00	\$ -
Other - Security:	\$ 91,343.00	\$ 66,242.99	\$ 204,868.00	\$ 471,308.00	\$ 14,468.00	\$ 1,468.00
Fixed Capital Outlay Cost Total	\$ 1,316,753.00	\$ 954,922.00	\$ 2,953,283.00	\$ 6,794,148.00	\$ 208,563.00	\$ 12,237,669.00
Part C - Operating Expenditures						
Facility Cost						
Lease / Rent Expense	\$ 2,256,854.43	\$ -	\$ -	\$ -	\$ -	\$ 2,256,854.43
Maintenance	\$ 1,388,687.41	\$ 738,471.12	\$ 3,511,520.36	\$ 5,929,528.33	\$ -	\$ 11,789,645.55
Utilities	\$ 386,721.78	\$ 235,910.16	\$ 1,052,738.86	\$ 1,866,463.69	\$ 37,181.31	\$ 3,596,771.61
Security	\$ 4,919,196.43	\$ 2,874,525.02	\$ 14,695,262.05	\$ 23,481,181.39	\$ 627,831.46	\$ 46,939,046.35
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Costs Total	\$ 8,961,510.05	\$ 3,851,962.30	\$ 19,260,521.27	\$ 31,327,023.22	\$ 841,301.10	\$ 64,242,317.94
Communications Systems and Services						
Telephone Expense	\$ 58,286.71	\$ 36,632.74	\$ 206,137.78	\$ 15,652.99	\$ -	\$ 332,195.54
Computer Equipment / Networks	\$ 2,935,856.35	\$ 1,104,692.76	\$ -	\$ -	\$ 21,289.25	\$ 4,053,664.12
Courier / Subpoena Services	\$ 391,473.73	\$ 39,087.75	\$ 195,787.77	\$ 315,478.50	\$ -	\$ 950,344.84
Auxiliary Aids	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Communications Systems and Services Total	\$ 3,385,618.79	\$ 1,174,413.22	\$ 401,905.55	\$ 331,330.59	\$ 42,936.35	\$ 5,336,204.50
Existing Systems						
Existing Radio Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Existing Multi-Agency Criminal Justice Information Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Existing Systems Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenditures Total	\$ 12,347,128.84	\$ 5,026,375.52	\$ 19,662,426.82	\$ 36,010,070.42	\$ 884,237.45	\$ 73,930,239.05
Part D - Local Requirements:						
Drug Court	\$ -	\$ -	\$ -	\$ -	\$ 3,958,658.47	\$ 3,958,658.47
Teen Court	\$ -	\$ -	\$ -	\$ -	\$ 515,997.02	\$ 515,997.02
Legal Library	\$ -	\$ -	\$ -	\$ -	\$ 270,419.55	\$ 270,419.55
Legal Aid	\$ -	\$ -	\$ -	\$ -	\$ 1,220,000.00	\$ 1,220,000.00
Alternative Sanctions Coordinators	\$ -	\$ -	\$ -	\$ -	\$ 90,021.72	\$ 90,021.72
Other	\$ 194,556.12	\$ -	\$ -	\$ 642,794.54	\$ -	\$ 837,350.66
Local Requirement Total Cost	\$ -	\$ -	\$ -	\$ 6,055,096.76	\$ -	\$ 6,892,447.42
Part E - Other Operating Court Related Expenditures:						
(Do Not Include Local Requirement Expenditures Here)						
Personnel, Salaries and Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Professional & Contractual Services	\$ -	\$ 18,233.02	\$ -	\$ 28,742.95	\$ -	\$ 46,975.97
Operating Expenses and Office Supplies	\$ 95,842.79	\$ -	\$ 11,772.83	\$ -	\$ -	\$ 107,615.62
Maintenance	\$ 435.00	\$ -	\$ -	\$ -	\$ -	\$ 435.00
Rental/Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 348.48	\$ 348.48
Other Operating Expenses Total	\$ 96,277.79	\$ 18,233.02	\$ 11,772.83	\$ 28,742.95	\$ 348.48	\$ 155,375.07
GRAND EXPENDITURE TOTAL (PARTS B E)	\$ 13,760,159.63	\$ 5,999,550.54	\$ 22,627,482.65	\$ 42,832,961.37	\$ 7,148,245.69	\$ 93,205,730.54

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*
Phone Number: 954-357-7212

CHIEF FINANCIAL OFFICER
JIM PATRONS
STATE OF FLORIDA

Name and Title: William O'Reilly, Accounting Division Director
Date: January 1, 2026

DFS-16-693
Revised 6/30/18
Rule 65J99.001

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 of the 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 financial position of the County as of September 30, 2025, the changes in its financial position, or where applicable its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Note 2. Basis of Presentation and Significant Accounting Policies

Section 29.008 of the Statutes 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 \$44,068,302 for the year ended September 30, 2025.