

HERNANDO COUNTY, FLORIDA

**STATEMENT OF COUNTY FUNDED
COURT-RELATED FUNCTIONS**

**For the Period October 1, 2021 through
September 30, 2022**



Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT

To the Honorable Board of County Commissioners
Hernando County, Florida

We have examined the accompanying Statement of County Funded Court-Related Functions (the "Statement") of Hernando County, Florida (the "County"), as required by Sections 29.008 and 29.0085, Florida Statutes, for the period October 1, 2021 through September 30, 2022. Management is responsible for the Clerk's compliance with those requirements. Our responsibility is to express an opinion on the Clerk's compliance 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 in accordance with (or based on) the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the County's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of 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.

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

In our opinion, the Statement referred to above presents the applicable revenues and expenditures of the functions related to the state court system, in accordance with the requirements of Sections 29.008 and 29.0085, Florida Statutes, in all material respects.

This report is intended solely for the County's management, the Board of County Commissioners, and the State of Florida Department of Financial Services, and should not be used for any other purposes.

MSL, P.A.

Certified Public Accountants

Tampa, Florida
January 25, 2023

**STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

County	29.008(1), F.S.						29.008(2), F.S.		TOTAL
	STATE ATTORNEY	PUBLIC DEFENDER	CLERK OF COURTS	STATE COURTS	GUARDIAN AD LITEM	LOCAL REQUIREMENTS			
Part A - Revenues:									
Local Requirement Collections									
939.185, F.S. / \$65.00 Local Ordinance							\$ 186,831.16	\$ 186,831.16	
318.18(13)(a), F.S. / Up to \$30.00 Surcharge for Court Facilities							\$ 325,150.64	\$ 325,150.64	
938.19(2), F.S. / \$3.00 Additional Court Cost for Teen Court							\$ 38,277.50	\$ 38,277.50	
28.24(12)(e) 1, F.S. / \$2.00 Additional Court Cost for Court IT Equipment							\$ 557,922.02	\$ 557,922.02	
Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding							\$ 217,969.80	\$ 217,969.80	
Various Service Charge Revenue to Fund Local Requirements							\$ 13,788.82	\$ 13,788.82	
Other Revenues Dedicated to Fund Local Requirements							\$ 11,534.49	\$ 11,534.49	
Local Requirement Revenue Total							\$ 1,351,474.43	\$ 1,351,474.43	
Part B - Non-Recurring Fixed Capital Outlay Expenditures:									
Facility Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Communications Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Other (Description):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Fixed Capital Outlay Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Part C - Operating Expenditures									
Facility Cost									
Lease / Rent Expense	\$ 145,222.00	\$ 78,540.00	\$ 591,668.00	\$ 677,250.00	\$ 39,410.00			\$ 1,532,090.00	
Maintenance	\$ 26,969.80	\$ 14,586.00	\$ 109,881.20	\$ 125,775.00	\$ 7,319.00			\$ 284,531.00	
Utilities	\$ 22,094.49	\$ 11,949.30	\$ 90,018.06	\$ 103,038.75	\$ 5,995.95			\$ 233,096.55	
Security	\$ 154,255.09	\$ 83,425.34	\$ 628,470.91	\$ 719,376.28	\$ 41,861.38			\$ 1,627,389.00	
Other (Description):	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
Facility Costs Total	\$ 348,541.38	\$ 188,500.64	\$ 1,420,038.17	\$ 1,625,440.03	\$ 94,586.33			\$ 3,677,106.55	
Communications Systems and Services									
Telephone Expense	\$ 11,558.10	\$ 9,347.72	\$ 1,525.49	\$ 21,094.00	\$ 3,362.42			\$ 46,887.73	
Computer Equipment / Networks	\$ 48,678.66	\$ 35,566.54	\$ -	\$ 158,279.95	\$ 5,850.29			\$ 248,375.44	
Courier / Subpoena Services	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
Auxiliary Aids	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
Other (Description):	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
Communications Systems and Services Total	\$ 60,236.76	\$ 44,914.26	\$ 1,525.49	\$ 179,373.95	\$ 9,212.71			\$ 295,263.17	
Existing Systems									
Existing Radio Systems	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
Existing Multi-Agency Criminal Justice Information Systems	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
Existing Systems Total	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
Operating Expenditures Total	\$ 408,778.14	\$ 233,414.90	\$ 1,421,563.66	\$ 1,804,813.98	\$ 103,799.04			\$ 3,972,369.72	
Part D - Local Requirements:									
Drug Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 573,911.59		\$ 573,911.59	
Teen Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,527.05		\$ 43,527.05	
Legal Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,310.87		\$ 1,310.87	
Legal Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,424.06		\$ 40,424.06	
Alternative Sanctions Coordinators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Other (Description):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,937.63		\$ 135,937.63	
Local Requirement Total Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 795,111.20		\$ 795,111.20	
Part E - Other Operating Court Related Expenditures: (Do Not Include "Local Requirement" Expenditures Here)									
Personnel, Salaries and Retirement	\$ 158,362.51	\$ -	\$ -	\$ 265,108.00	\$ -			\$ 423,470.51	
Non-Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	
Professional & Contractual Services	\$ 352.00	\$ 113,056.00	\$ -	\$ -	\$ -			\$ 113,408.00	
Operating Expenses and Office Supplies	\$ 605.48	\$ 4,210.62	\$ -	\$ 434.44	\$ -			\$ 5,250.54	
Maintenance	\$ -	\$ 7,523.48	\$ -	\$ -	\$ -			\$ 7,523.48	
Rental/Lease	\$ 11,384.35	\$ -	\$ -	\$ -	\$ -			\$ 11,384.35	
Miscellaneous (Description):	\$ 7,389.98	\$ -	\$ -	\$ 46,640.55	\$ 605.04			\$ 54,635.57	
Other Operating Expenses Total	\$ 178,094.32	\$ 124,790.10	\$ -	\$ 312,182.99	\$ 605.04			\$ 615,672.45	
GRAND EXPENDITURE TOTAL (PARTS B - E)	\$ 586,872.46	\$ 358,205.00	\$ 1,421,563.66	\$ 2,116,996.97	\$ 104,404.08	\$ 795,111.20		\$ 5,383,153.37	

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: *Jhm*
 Phone Number: 352-754-4413 ext 20111



Name and Title: Director of Office Management & Budget
Chief Procurement Officer
 Date: 1/9/2023