

LEE COUNTY, FLORIDA

**STATEMENT OF COUNTY FUNDED
COURT-RELATED FUNCTIONS,
SECTION 29.0085, FLORIDA STATUTES**

**YEAR ENDED SEPTEMBER 30, 2017
WITH INDEPENDENT AUDITORS' REPORT**

INDEPENDENT AUDITORS' REPORT

Honorable Board of County Commissioners
Lee County, Florida

We have audited the accompanying Statement of County Funded Court-Related Functions, Section 29.0085, Florida Statutes (Statement) of Lee County, Florida (County) for the year ended September 30, 2017, and the related notes to the Statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the Statement in accordance with the financial reporting provisions of Sections 29.008 and 29.0085, Florida Statutes. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Honorable Board of County Commissioners
Lee County, Florida

Opinion

In our opinion, the Statement referred to above presents fairly, in all material respects, the County Funded Court-Related Functions of the County as of September 30, 2017, in accordance with the financial reporting provisions of Sections 29.008 and 29.0085, Florida Statutes, as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the Statement, which describes the basis of accounting. The Statement is prepared on the basis of the financial reporting provisions of Sections 29.008 and 29.0085, Florida Statutes, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of Sections 29.008 and 29.0085, Florida Statutes. Our opinion is not modified with respect to that matter.

Restriction on Use

This report is intended solely for the information and use of the Board of County Commissioners, management of the County, and the Chief Financial Officer of the State of Florida, and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP


Fort Myers, Florida
January 23, 2018

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

Lee COUNTY							
STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES FOR THE YEAR ENDED SEPTEMBER 30, 2017							
Statutory Reference	§.29.008(1), F.S.					§.29.008(2), F.S.	
	STATE ATTORNEY	PUBLIC DEFENDER	CLERK OF COURTS	STATE COURTS	GUARDIAN AD LITEM	LOCAL REQUIREMENTS	TOTAL
Part A - Revenues:							
Local Requirement Collections							
§.939.165, F.S. / \$65.00 Local Ordinance						409,977.35	\$ 409,977.35
§.318.18(13)(a), F.S. / Up to \$30.00 Surcharge for Court Facilities						1,830,884.04	\$ 1,830,884.04
§.938.19(2), F.S. / \$3.00 Additional Court Cost for Teen Court						-	-
§.28.24(12)(e) 1, F.S. / \$3.00 Additional Court Cost for Court IT Equipment						1,823,056.00	\$ 1,823,056.00
Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding						-	-
Various Service Charge Revenue to Fund Local Requirements						1,344,806.85	\$ 1,344,806.85
Other Revenue Dedicated to Fund Local Requirements (Description):						24,622.16	\$ 24,622.16
Local Requirement Revenue Total						\$ 5,133,146.40	\$ 5,133,146.40
Part B - Non-Recurring Fixed Capital Outlay Expenditures:							
Facility Construction	-	490,232.12	184,890.81	230,838.52	-		\$ 906,961.35
Communications Infrastructure	-	-	-	-	-		-
Other (Office Furniture):	-	-	-	1,642.52	-		\$ 1,642.52
Fixed Capital Outlay Cost Total	\$ -	\$ 490,232.12	\$ 184,890.81	\$ 232,481.04	\$ -		\$ 907,603.77
Part C - Operating Expenditures							
Facility Cost							
Lease / Rent Expense	-	9,559.73	-	7,423,829.05	122,863.61		\$ 7,443,252.39
Maintenance	105,290.75	26,811.77	102,800.85	847,474.31	15,358.04		\$ 1,097,645.52
Utilities	113,956.37	54,416.06	182,514.35	545,894.30	-		\$ 876,791.08
Security	-	-	36,295.47	10,896,923.80	-		\$ 10,933,219.07
Other (Description):	-	-	-	-	-		-
Facility Costs Total	\$ 219,247.12	\$ 76,667.56	\$ 321,619.67	\$ 19,716,927.26	\$ 138,081.65		\$ 20,466,337.06
Communications Systems and Services							
Telephone Expense	201,248.09	112,180.87	282,187.26	485,245.72	29,419.23		\$ 1,114,280.97
Computer Equipment / Networks	458,896.21	250,807.90	3,744.47	1,148,768.56	78,017.18		\$ 1,946,234.32
Courier / Subpoena Services	-	-	-	-	-		-
Auxiliary Aide	-	-	-	-	-		-
Other Communications Systems and Services	-	-	-	-	-		-
Communications Systems and Services Total	\$ 660,144.30	\$ 372,988.66	\$ 286,911.73	\$ 1,634,014.28	\$ 106,436.39		\$ 3,060,485.36
Existing Radio Systems	3,158.04	-	-	-	-		\$ 3,158.04
Existing Multi-Agency Criminal Justice Information Systems	224,100.00	46,915.98	-	1,075,252.18	-		\$ 1,346,268.16
Existing Systems Total	\$ 227,258.04	\$ 46,915.98	\$ -	\$ 1,075,252.18	\$ -		\$ 1,349,426.20
Operating Expenditures Total	\$ 1,194,653.46	\$ 490,582.20	\$ 607,831.30	\$ 22,420,187.72	\$ 243,488.04		\$ 24,976,482.62
Part D - Local Requirements:							
Drug Court	296,882.00	-	152,827.00	-	-	131,842.16	\$ 581,651.16
Teen Court	-	-	-	-	-	133,723.16	\$ 133,723.16
Legal Library	-	-	-	-	-	186,660.33	\$ 186,660.33
Legal Aid	-	-	-	-	-	554,850.00	\$ 554,850.00
Alternative Sanctions Coordinators	-	-	-	-	-	-	-
Other (Personnel):	521,811.50	743,951.23	-	-	-	3,471,747.03	\$ 4,737,609.76
Other (Probation, E-First, Mental Health, Pretrial Services):	-	-	-	149,881.00	-	4,178,592.79	\$ 4,328,473.79
Local Requirement Total Cost	\$ 828,693.50	\$ 743,951.23	\$ 152,827.00	\$ 149,881.00	\$ -	\$ 8,897,516.44	\$ 9,975,410.23

See accompanying Note to Statement of County Funded Court-Related Functions.

LEE COUNTY, FLORIDA
STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS,
SECTION 29.0085, FLORIDA STATUTES (CONTINUED)
YEAR ENDED SEPTEMBER 30, 2017

Lee COUNTY	STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES FOR THE YEAR ENDED SEPTEMBER 30, 2017						
Statutory Reference	s.29.008(1), F.S.					s.29.008(2), F.S.	
	STATE ATTORNEY	PUBLIC DEFENDER	CLERK OF COURTS	STATE COURTS	GUARDIAN AD LITEM	LOCAL REQUIREMENTS	TOTAL
Part E - Other Operating Court Related Expenditures: (Do Not include "Local Requirements" Expenditures Here)							
Personnel, Salaries and Retirement	-	163,533.50	-	991,502.20	46,792.36	-	\$ 941,828.06
Non-Health Insurance	-	-	148,530.44	137,793.65	-	-	\$ 286,324.09
Professional & Contractual Services	24,611.47	1,538.00	-	3,188.00	759.96	-	\$ 30,096.43
Operating Expenses and Office Supplies	25,066.83	1,807.86	634.09	228,123.05	2,130.15	-	\$ 255,761.98
Maintenance	28,474.82	24,235.07	3,737.00	10,050.79	-	-	\$ 66,497.68
Rental/Lease	-	-	-	-	-	-	\$ -
Miscellaneous (Description):	-	-	-	-	-	-	\$ -
Miscellaneous (Description):	-	-	-	-	-	-	\$ -
Other Operating Expenses Total	\$ 78,153.12	\$ 131,115.43	\$ 160,901.53	\$ 1,068,667.59	\$ 49,662.49	\$ -	\$ 1,478,610.46
GRAND EXPENDITURE TOTAL (PARTS B - E)	\$ 2,003,306.68	\$ 1,854,090.98	\$ 1,245,031.34	\$ 23,730,326.65	\$ 283,170.53	\$ 8,657,216.44	\$ 27,785,041.02
<small>NOTE: Include any county expenditure of funds for the Regional Conflict Courts in the Public Defender column of this report</small>							
<small>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.</small>							
Signature: 	Name and Title (Printed): <u>Michele Couwell Gen. Actg. Manager</u>						
Phone Number: <u>239.533.2183</u>	Date: <u>1/23/2018</u>						

See accompanying Note to Statement of County Funded Court-Related Functions.

LEE COUNTY, FLORIDA
NOTE TO STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS,
SECTION 29.0085, FLORIDA STATUTES
YEAR ENDED SEPTEMBER 30, 2017

NOTE 1 REPORTING ENTITY

Lee County, Florida (County) is a political subdivision of the State of Florida. It is governed by an elected Board of County Commissioners (Board), which is governed by Florida Statutes and regulations. In addition to the members of the Board, there are five elected Constitutional Officers: Clerk of the Circuit Court, Property Appraiser, Tax Collector, Sheriff, and Supervisor of Elections.

The Statement of County Funded Court-Related Functions, Section 29.0085, Florida Statutes (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 (Statute). The Statement only contains the revenues and expenditures as required by the Statute and is not intended to present the assets, liabilities, equity, revenues, and expenditures of Lee County, Florida, for the year ended September 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

The accompanying Statement is presented using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized if they are measurable and available for use during the year. Available means collectible within the current period or soon enough thereafter to pay liabilities of the current period, which is considered to be 60 days. Expenditures are recognized in the period liabilities are incurred.