

**LEE COUNTY, FLORIDA**

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

**YEAR ENDED SEPTEMBER 30, 2015  
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, 2015, 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 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, 2015, 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 25, 2016

**LEE COUNTY, FLORIDA**  
**STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS,**  
**SECTION 29.0085, FLORIDA STATUTES**  
**YEAR ENDED SEPTEMBER 30, 2015**

Lee COUNTY							
STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES FOR THE YEAR ENDED SEPTEMBER 30, 2015							
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
<b>Part A - Revenues:</b>							
<b>Local Requirement Collections</b>							
§.939.185, F.S. / \$65.00 Local Ordinance						452,242.17	\$ 452,242.17
§.318.18(13)(a), F.S. / Up to \$30.00 Surcharge for Court Facilities						1,893,227.74	\$ 1,893,227.74
§.936.19(2), F.S. / \$3.00 Additional Court Cost for Teen Court						-	-
§.26.24(12)(e) 1, F.S. / \$2.00 Additional Court Cost for Court IT Equipment						1,408,418.00	\$ 1,408,418.00
Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding						-	-
Various Service Charge Revenue to Fund Local Requirements						1,630,569.93	\$ 1,630,569.93
Other Revenues Dedicated to Fund Local Requirements (Description):						19,295.84	\$ 19,295.84
<b>Local Requirement Revenue Total</b>						<b>\$ 5,403,753.68</b>	<b>\$ 5,403,753.68</b>
<b>Part B - Non-Recurring Fixed Capital Outlay Expenditures:</b>							
Facility Construction		132,907.16	106,422.06	549,740.81			\$ 789,070.03
Communications Infrastructure							-
Other (Vehicle):				25,116.00			\$ 25,116.00
<b>Fixed Capital Outlay Cost Total</b>		<b>\$ 132,907.16</b>	<b>\$ 106,422.06</b>	<b>\$ 573,856.81</b>			<b>\$ 613,086.03</b>
<b>Part C - Operating Expenditures</b>							
<b>Facility Cost</b>							
Lease / Rent Expense	8,810.99	9,935.19	74,200.00	5,307,800.30	124,342.88		\$ 5,524,849.16
Maintenance	72,674.77	46,843.05	144,513.71	506,981.64	15,248.89		\$ 786,462.06
Utilities	106,543.59	74,573.39	233,113.62	596,672.53			\$ 1,070,903.13
Security			82,177.00	9,829,111.91			\$ 9,911,288.91
Other (Description):							-
<b>Facility Costs Total</b>	<b>\$ 248,229.35</b>	<b>\$ 131,351.63</b>	<b>\$ 604,004.33</b>	<b>\$ 16,249,426.38</b>	<b>\$ 129,491.57</b>		<b>\$ 17,263,903.26</b>
<b>Communications Systems and Services</b>							
Telephone Expense	169,503.13	96,919.38	150,548.93	394,846.39	25,390.09		\$ 642,207.92
Computer Equipment / Networks	391,833.70	135,866.86		66,078.82	2,569.30		\$ 596,248.58
Courier / Subpoena Services		226.09					\$ 226.09
Auxiliary Aids							-
Other Communications Systems and Services				123,086.76			\$ 123,086.76
<b>Communications Systems and Services Total</b>	<b>\$ 561,336.83</b>	<b>\$ 233,012.13</b>	<b>\$ 150,548.93</b>	<b>\$ 584,912.07</b>	<b>\$ 27,959.39</b>		<b>\$ 1,561,669.35</b>
Existing Radio Systems	3,841.57						\$ 3,841.57
Existing Multi-Agency Criminal Justice Information Systems	224,100.09	47,334.99		952,909.51			\$ 1,224,344.59
<b>Existing Systems Total</b>	<b>\$ 227,941.67</b>	<b>\$ 47,334.99</b>		<b>\$ 952,909.51</b>			<b>\$ 1,228,186.07</b>
<b>Operating Expenditures Total</b>	<b>\$ 1,037,567.75</b>	<b>\$ 411,698.75</b>	<b>\$ 659,553.26</b>	<b>\$ 17,777,347.08</b>	<b>\$ 167,450.96</b>		<b>\$ 20,053,556.80</b>
<b>Part D - Local Requirements</b>							
Drug Court	214,874.83		162,027.00			125,782.00	\$ 492,683.83
Teen Court						124,861.34	\$ 124,861.34
Legal Library						228,712.56	\$ 228,712.56
Legal Aid						538,377.00	\$ 538,377.00
Alternative Sanctions Coordinators						-	-
Other (E First Appearance, Mediation Family Court, Juv Arb, Probation, Pub Guard, Juv Predis ):			121,448.00			5,785,897.91	\$ 5,907,345.91
Other (Mental Health, Salaries, Pre Trial Services):	394,892.55	470,329.17	28,233.00			2,080,919.99	\$ 2,974,374.41

DFB-08-493  
(Revised 03/11/2015)  
Rule 90-49.002

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, 2015**

Local Requirement Total Cost	\$ 609,767.38	\$ 470,329.17	\$ 201,708.00	\$ -	\$ -	\$ 8,894,550.50	\$ 10,206,355.05
<b>Part E - Other Operating Court Related Expenditures (Do Not include Local Requirement Expenditures Here)</b>							
Personnel, Salaries and Retirement		94,223.97	-	1,737,231.97	70,583.85		\$ 1,902,039.79
Non-Health Insurance		-	-	165,732.00	112,064.52	-	\$ 277,796.52
Professional & Contractual Services	81,826.99	1,100.04	-	53,793.63	867.96		\$ 137,598.62
Operating Expenses and Supplies	14,473.86	9,664.42	1,106.15	150,817.15	-		\$ 176,061.60
Maintenance	31,208.30	10,579.85	3,645.49	39,882.37	-		\$ 85,316.01
Rentals/Lease	-	-	-	-	-		\$ -
Miscellaneous (Travel, Training)	2,195.00	-	-	28,574.59	-		\$ 30,769.59
Miscellaneous (Postage)	-	-	-	70,768.92	-		\$ 70,768.92
<b>Other Operating Expenses Total</b>	<b>\$ 129,714.17</b>	<b>\$ 115,668.28</b>	<b>\$ 170,463.64</b>	<b>\$ 2,193,133.16</b>	<b>\$ 71,451.81</b>		<b>\$ 2,680,651.05</b>
<b>GRAND EXPENDITURE TOTAL (PARTS B - E)</b>	<b>\$ 1,778,389.30</b>	<b>\$ 1,130,762.36</b>	<b>\$ 1,338,169.86</b>	<b>\$ 26,644,337.92</b>	<b>\$ 238,902.77</b>	<b>\$ 8,894,550.50</b>	<b>\$ 31,813,650.81</b>

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: Terry Mallow, CPA  
 Phone Number: (238) 533-2124

Name and Title (Printed): Terry Mallow, CPA - Chief Financial Control Officer  
 Date: 1/25/16

**LEE COUNTY, FLORIDA**  
**NOTE TO STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS,**  
**SECTION 29.0085, FLORIDA STATUTES**  
**YEAR ENDED SEPTEMBER 30, 2015**

**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, 2015, 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.