



**MOORE STEPHENS  
LOVELACE, P.A.**

*An independent firm associated with*  
**MOORE STEPHENS**  
**INTERNATIONAL LIMITED**

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**LAKE COUNTY, FLORIDA**

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

**For The Period October 1, 2010 Through  
September 30, 2011**



**MOORE STEPHENS  
LOVELACE, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

To the Honorable Board of County Commissioners  
Lake County, Florida

We have examined the accompanying Statement of County Funded Court-Related Functions ("Statement") of Lake County, Florida, as required by Section 29.0085, Florida Statutes, for the period October 1, 2010 through September 30, 2011. Preparation of this Statement and compliance with the requirements of this Statute are the responsibility of Lake County's management. Our responsibility is to express an opinion on compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and included examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary. We believe that our examination provides a reasonable basis for our opinion.

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 Section 29.0085, Florida Statutes, in all material respects.

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

*Moore Stephens Lovelace, P.A.*

**MOORE STEPHENS LOVELACE, P.A.**  
Certified Public Accountants

Orlando, Florida  
January 17, 2012

Lake COUNTY STATEMENT OF COUNTY FUNDED COURT-RELATED FUNCTIONS, SECTION 29.0085, FLORIDA STATUTES FOR THE YEAR ENDED SEPTEMBER 30, 2011

Statutory Reference	State Attorney	Public Defender	Clerk of Circuit Court	State Courts	Guarding And Other	Local Requirements	TOTAL
<b>Part A - Revenues:</b>							
Local Requirement Collections							
§ 29.185, F.S. / § 95.00 Local Ordinance						244,868.00	\$ 244,868.00
§ 318.18(3)(c), F.S. / § 20.00 Surcharge for Court Facilities						1,106,164.00	\$ 1,106,164.00
§ 338.19(2), ES / § 3.00 Additional Court Cost for Teen Court						105,345.00	\$ 105,345.00
§ 33.21(2)(g) I., F.S. / § 2.00 Additional Court Cost for Court IT Equipment						397,483.00	\$ 397,483.00
Federal, State, Local, & Private Grant Revenue Restricted to Local Requirement Funding							\$ -
Various Service Charge Revenue to Fund Local Requirements-Teen Court User Fee						13,300.00	\$ 13,300.00
Other Revenues Dedicated to Fund Local Requirements: Court Fees						28,166.00	\$ 28,166.00
<b>Local Requirement Revenue Total</b>						1,885,926.00	\$ 1,885,926.00

Facility Cost	Telephone System	Computer Equipment/Networks	Courier / Shipping Services	Auxiliary Aids	Other Communications Systems and Services	Existing Radio Systems	Existing Multi-Agency Criminal Justice Information Systems	Total Operating Expenditures
Facility Construction								
Communications Infrastructure								
Other Improvements Other Than Buildings								
<b>FCO Cost Total</b>								\$ 19,409,073.00

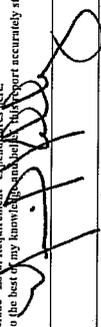
Part C - Operating Expenditures	Lease / Rent Expense	Maintenance	Utilities	Security	Fidelity Costs Total	Communications Systems and Services	Telephone System	Computer Equipment/Networks	Courier / Shipping Services	Auxiliary Aids	Other Communications Systems and Services	Existing Radio Systems	Existing Multi-Agency Criminal Justice Information Systems	Total Operating Expenditures
Lease / Rent Expense	6,310.00													
Maintenance	13,684.00	7,404.00												
Utilities	27,599.00	10,706.00	125,586.00											
Security				18,110.00										
<b>Fidelity Costs Total</b>					257,042.00									257,042.00
<b>Communications Systems and Services</b>						40,446.00								40,446.00
Telephone System							15,965.00							15,965.00
Computer Equipment/Networks							33,889.00							33,889.00
Courier / Shipping Services														
Auxiliary Aids														
Other Communications Systems and Services														
<b>Existing Radio Systems</b>														
<b>Existing Multi-Agency Criminal Justice Information Systems</b>														
<b>Total Operating Expenditures</b>														305,595.00

Part D - Local Requirements	Drug Court	Teen Court	Legal Library	Legal Aid	Alternative Sanctions Coordinators	Other (Description)	Other (Description)	Local Requirement Total
Drug Court								
Teen Court								
Legal Library								
Legal Aid								
Alternative Sanctions Coordinators								
Other (Description)								
Other (Description)								
<b>Local Requirement Total</b>								395,801.00

Part E - Other Operating Court Related Expenditures	Other (Description) General Operating Expense	Other (Description)	Other (Description)	Other Operating Expenses Total
Other (Description) General Operating Expense	86,228.00			86,228.00
Other (Description)				
Other (Description)				
<b>Other Operating Expenses Total</b>				86,228.00

GRAND TOTAL (PARTS B - E)	FCO Cost Total	Operating Expenditures	Local Requirements	Other Operating Expenses	Total
FCO Cost Total	19,409,073.00				19,409,073.00
Operating Expenditures		305,595.00			305,595.00
Local Requirements			395,801.00		395,801.00
Other Operating Expenses				86,228.00	86,228.00
<b>Total</b>					19,810,697.00

NOTE: Do not include "Local Requirement" expenditures here. This is to certify to the best of my knowledge and belief that the report accurately states total expenditures as set forth in Sections 29.008 and 29.0085, Florida Statutes.

Signature: 

Name and Title (Printed): Neil Kelly, Lake County Clerk of Courts

Date: 1/4/2012

Phone Number: 352-742-4102

DSS-44-523 (Revised 11/09/2009)



# LAKE COUNTY FLORIDA

January 17, 2012

Bureau of Local Government  
Department of Financial Services  
200 East Gaines Street  
Tallahassee, FL 32399

Re: F.S. 29.008(4)(a) Letter of Explanation

Gentlemen:

This letter is for the purpose of explaining why Lake County did not increase court-related expenditures for Facility Cost – Lease/Rent Expense, Maintenance, Utilities, Security, and Communications Systems and Services – Telephone System by the 1.5% required by F.S. 29.008(4)(a).

Facility Cost – Lease/Rent Expense – The Public Defender’s Office and the Guardian Ad Litem Office moved to a County-owned building from leased space, eliminating their lease costs. The South Lake Clerk’s Office moved from a leased location to a location in Minneola City Hall, reducing their lease costs.

Facility Cost – Maintenance – The Guardian Ad Litem Office moved to a County-owned building, eliminating payments for custodial services. Due to the timing of a new custodial services contract, costs for September 2011 were not allocated to the Public Defender’s Office and the Circuit Judges’ Office for the month of September 2011.

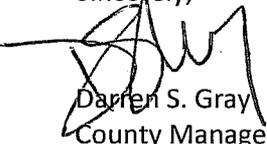
Facility Cost – Utilities – The Public Defender’s Office moved into a County-owned building and therefore no longer needed to pay the utility cost to Progress Energy. The Guardian Ad Litem Office moved to a County-owned building and therefore no longer needed to pay the utility cost to the City of Tavares. The South Lake Clerk’s Office moved to a location in Minneola City Hall. The lease cost for Minneola City Hall includes all utilities.

Facility Cost – Security – All costs were paid per Sheriff request.

Communications Systems and Services – Telephone System – For the Circuit Judges account, the fiber charges from the City of Leesburg were moved to the Judges Technology account. The Guardian Ad Litem Office moved to a County-owned building and uses the County phone system, eliminating CenturyLink service.

Legal Aid – This line item is based on a contractual arrangement between Lake County and Community Legal Services of Mid-Florida that was entered into on July 12, 2005. The contract stipulates for the County to remit 25% of the \$65.00 Additional Court Cost fee imposed by F.S. 939.185 or \$115,070 whichever is greater. In each of the past three fiscal years, 25% of the Additional Court Cost fees collected have not exceeded the minimum payment requirement of \$115,070. Therefore, the payment for legal aid has remained constant at \$115,070.

Sincerely,

  
Darren S. Gray  
County Manager

Cc: Office of Budget; Barbara F. Lehman, County Finance

COUNTY MANAGER’S OFFICE  
P.O. BOX 7800 • 315 W. MAIN ST. • SUITE 308 • TAVARES, FLORIDA 32778-7800 • P 352.343.9888 • F 352.343.9495  
Board of County Commissioners • [www.lakecountyfl.gov](http://www.lakecountyfl.gov)

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