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RESOLUTION 91-11

WHEREAS the Criminal Justice Trust Fund has received interest revenue and these funds can be spent for any purpose per Florida Administrative Code Chapter 3A-69.

WHEREAS these revenues were not anticipated in the 1989/90 budget for the Criminal Justice Trust Fund.

BE IT THEREFORE resolved by the Board of County Commissioners, Nassau County, Florida in regular session, duly assembled on the 23th day of October, 1990, the following budget amendment pursuant to Florida Statutes Chapter 129.06(2)(d) be adopted:

REVENUE

120-361-103-101	Interest-Repos	\$ 4.00
120-361-202-101	Interest-SBA	424.00

APROPRIATION

120-011-91-101	Transfer Out-Fine & Forfeiture	\$ 428.00
	Interest Earnings	

ADOPTED this 23th day of October, 1990.

ATTEST:


EX-OFFICIO CLERK


CHAIRMAN

91-11

CHAPTER 3A-69 FLORIDA ADMINISTRATIVE CODE

3A-69.001 Definitions. For the purpose of this Chapter, the following terms shall have the meanings indicated:

(1) "Comptroller" means the Bureau of Local Government Finance, Division of Accounting and Auditing, Department of Banking and Finance, which is the organizational unit responsible for receiving the Statement of Revenues, Expenditures and Allocation of Funds (DBF-AA-691).

(2) "Annually" or "within 6 months" means filed with the Comptroller on or before March 31 of each year for the preceding fiscal year.

(3) "Statement" means the Statement of Revenues, Expenditures and Allocation of Funds.

(4) "Net rentable square feet" means the actual square footage occupied by the State Attorney or Public Defender and shall not include common areas such as hallways and restrooms.

Specific Authority: 17.29, 27.3455(8), F.S.

Law Implemented: 27.3455, F.S.

History: New

3A-69.002 Statement of Revenues, Expenditures and Allocation of Funds.

(1) The Clerk of the Court shall deposit the additional court costs collected pursuant to Section 27.3455(1), Florida Statutes, net of any service charges retained, into a special trust fund of the county. A new and separate fund shall be established and the accounting shall not be commingled with any existing fund.

(2) Each county shall submit annually to the Comptroller and the Auditor General the statement as set forth in Section 27.3455(4), Florida Statutes.

(3) The statement shall be completed in full by each county and certified by the appropriate official. The Statement of Revenues, Expenditures and Allocation of Funds Form DBF-AA-691 and instructions, effective February, 1990, is incorporated herein by reference and is available from:

BUREAU OF LOCAL GOVERNMENT
DIVISION OF ACCOUNTING AND AUDITING
DEPARTMENT OF BANKING AND FINANCE
ROOM 1001, THE CAPITOL
TALLAHASSEE, FLORIDA 32399-0350

(4) It is the responsibility of each county to maintain its accounting records in sufficient detail to allow its independent certified public accountant to perform the certification function pursuant to this Chapter.

(5) Within six (6) months of the close of the local government fiscal year, each county shall submit to the Comptroller a statement of compliance from its independent certified public accountant that the certified statement was in accordance in all material respects, with Sections 27.34(2), 27.54(3) and 27.3455, Florida Statutes. All discrepancies noted by the independent certified public accountant shall be included in the statement furnished by the county to the Comptroller.

Specific Authority: 17.29, 27.3455(8), F.S.

Law Implemented: 27.3455, F.S.

History: New

3A-69.003 Additional Auditing Procedures.

(1) Should the Comptroller determine that additional auditing procedures are appropriate because (a) the county failed to submit timely its annual statement; (b) discrepancies were noted by the independent certified public accountant; or (c) the county failed to file before March 31 of each year the certified public accountant statement of compliance; the Comptroller shall, upon thirty (30) days prior written notice and in the absence of any correction by the county of any such failure within thirty (30) days subsequent to such notice, assign its personnel or contract for any and all necessary services to bring the county into compliance. The costs incurred by the Comptroller shall be paid within ninety (90) days by the county upon certification by the Comptroller.

(2) Where the Comptroller elects to utilize the services of an independent contractor, such certification by the Comptroller may require the county to make direct payment to a contractor.

Specific Authority: 17.29, 27.3455(8), F.S.

Law Implemented: 27.3455, F.S.

History: New

3A-69.004 Priority For Allocation of Funds.

(1) For purposes of allocating funds pursuant to Section 27.3455(6), Florida Statutes, actual county expenditures incurred in providing the State Attorney and Public Defender the services outlined in Section 27.34(2) and 27.54(3), Florida Statutes, shall include the following: (i) cash expenditures for such services which directly benefit the State Attorney or Public Defender; and (ii) an appropriate portion of expenses for long-term assets which are dedicated to the State Attorney's or Public Defender's function. They shall not include any indirect or general administrative cost

of the county. For purposes of reporting the cost of providing vehicles to the State Attorney or Public Defender, the county may claim actual mileage at the statutory rate prescribed in Section 112.061, Florida Statutes, in lieu of the appropriate portion of expenses. For purposes of reporting the cost of office space provided to the State Attorney or Public Defender, the county may claim the following rates per net rentable square foot in cases where the county is providing space in a county owned facility, to the extent that the county does not have actual direct costs for these items which exceed such rates.

Office Space	\$ 8.92
Utilities (water and electric)	\$ 2.66
Janitorial	\$ 1.66
Full Service	\$13.24

(2) In determining the items to be provided to the State Attorney and the Public Defender pursuant to Section 27.34(2) and 27.54(3), Florida Statutes, such determination shall be based on the construction of the law and authoritative interpretations thereof such as opinions of the Attorney General and shall not be controlled by accounting definitions provided by the Uniform Accounting System or the State Automated Management Accounting System. Any county which makes a good faith determination that it is responsible for a particular item of expenditures as enumerated in the categories on the statement and has recorded such expenditures as eligible pursuant to 27.3455(6), Florida Statutes, shall be deemed in compliance. Examples of good faith determination may include but not be limited to historical practices, opinions rendered by the Attorney General or opinions rendered by Counsel to the county.

(3) At the end of the local government fiscal year all funds remaining on deposit in the special trust fund after all allocations have been made as provided for in Section 27.3455(6), Florida Statutes shall be forwarded to the Comptroller for deposit in the State Treasury for credit to the General Revenue Fund of the State.

(4) Population shall be computed in the manner prescribed by Section 1.01(8), Florida Statutes.

(5) Any interest earned from the investment of the monies held in the special trust fund of the county pursuant to Section 3A-69.002(1), shall accrue to the benefit of the county and the county shall not be required to use any such interest income for the purposes specified in Section 27.3455, Florida Statutes. The county shall not be required to account for such investment earnings to the Comptroller pursuant to this Chapter.

Specific Authority: 17.29, 27.3455(8), F.S.

Law Implemented: 27.3455, F.S.

History: New