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EXECUTIVE COUNCIL MEETING  
February 26, 2019

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Stacy Butterfield, CPA  
POLK COUNTY  
EXECUTIVE COUNCIL CHAIR

Tara S. Green  
CLAY COUNTY  
VICE-CHAIR

JD Peacock, II  
OKALOOSA COUNTY  
SECRETARY/TREASURER



JOHN CRAWFORD  
NASSAU COUNTY

PAT FRANK  
HILLSBOROUGH COUNTY

TODD NEWTON  
GILCHRIST COUNTY

PAULA S. O'NEIL, PH.D.  
PASCO COUNTY

HARVEY RUVIN, ESQ.  
MIAMI-DADE COUNTY

RON FICARROTTA  
13TH JUDICIAL CIRCUIT JUDGE  
SUPREME COURT APPOINTEE

KYLE HUDSON  
HOLMES COUNTY  
SENATE APPOINTEE

VACANT  
HOUSE APPOINTEE

JOHN DEW  
EXECUTIVE DIRECTOR

JOE BOYD  
GENERAL COUNSEL

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## CCOC EXECUTIVE COUNCIL MEETING

**February 26, 2019**

Meeting: 2:00 pm EST

**The Plaza Daytona Beach**

600 N Atlantic Avenue, Daytona Beach, FL 32118

**Meeting Room:** Vista del Mar

**Conference Call:** (904) 512-0115, Code 412463

- Call to Order .....Hon. Stacy Butterfield, CPA, Chair  
 Invocation.....Hon. John Crawford  
 Roll Call .....Hon. JD Peacock, Secretary/Treasurer
- 1) Introduction and Agenda Approval.....Hon. Stacy Butterfield, CPA, Chair
  - 2) Approve Minutes.....Hon. JD Peacock, Secretary/Treasurer
    - a) October 2<sup>nd</sup>, 2018
    - b) December 20<sup>th</sup>, 2018
  - 3) Treasurer's Report.....Hon. JD Peacock, Secretary/Treasurer
    - a) CCOC Office Financials through January 2019
    - b) CFY 17/18 Audited Financial Statement
    - c) Travel Policy Revision
  - 4) Report from Committee and Workgroup Chairs
    - a) Budget Committee
    - b) Revenue Enhancement and Funding Committee
    - c) Legislative Committee
    - d) PIE Committee
    - e) Electronic Notification Platform Workgroup
    - f) Review of CCOC Pay and Classification Policies
  - 5) Report on TCBC .....Hon. Judge Ficarrota
  - 6) Report on CCOC/FCCC Leadership Meeting held 2/5/19.....Hon. Stacy Butterfield, CPA, Chair
  - 7) Follow-up on CCOC Executive Director .....Hon. Tara Green, Vice Chair
    - i) Annual Evaluation
    - ii) 2019 Goals
    - iii) Evergreen Organization Study
  - 8) Other Business ..... Hon. Stacy Butterfield, CPA, Chair

*Our Mission: As a governmental organization created by the Legislature, we evaluate Clerks' court-related budgetary needs, and recommend the fair and equitable allocation of resources needed to sustain court operations.*

# **DRAFT** MINUTES

## **FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**

**TUESDAY, OCTOBER 2, 2018 2:00 PM EDT**

### **EXECUTIVE COUNCIL MEETING**

**Hyatt Regency Jacksonville Riverfront, 225 E. Coastline Drive, Jacksonville, FL 32202  
River Terrace 3 Meeting Room**

The October 2, 2018 meeting of the Executive Council of the Florida Clerks of Court Operations Corporation (CCOC) was called to order by Executive Council Chair Stacy Butterfield at 2:00 PM (EDT). Clerk John Crawford delivered the Invocation. Clerk Tara Green called roll. Council Members present were the Honorable Stacy Butterfield, Honorable Tara Green, Honorable JD Peacock, Honorable John Crawford, Honorable Todd Newton, Honorable Paula O'Neil, and Honorable Ron Ficarrota. The Honorable Pat Frank and Honorable Harvey Ruvin attended by telephone. Honorable Kyle Hudson was not present. Mr. John Dew, Executive Director stated that there was a quorum. Chair Butterfield thanked all Clerks and staff that were present and on the telephone.

#### **APPROVAL OF AGENDA**

Chair Butterfield asked for a motion to approve the agenda that has been distributed as well as posted on the CCOC website. Clerk O'Neil made a motion to approve the agenda. Clerk Green seconded the motion. There was no discussion, and the vote was taken. The motion passed.

#### **APPROVAL OF MINUTES – JUNE 25, 2018 AND SEPTEMBER 11, 2018 EXECUTIVE COUNCIL MEETINGS**

Chair Butterfield called upon Clerk Peacock to present the draft minutes that were in the meeting packet. He noted that the minutes were presented to the Executive Committee and Executive Council prior to this meeting for an opportunity for any input. Clerk Peacock made a motion to approve both meetings' minutes. Clerk O'Neil seconded the motion. Chair Butterfield asked if there were any questions or additions to the minutes. Hearing none, the vote was taken, and the motion carried.

#### **TREASURER'S REPORT**

Chair Butterfield called on Clerk Peacock to give the Treasurer's Report. Since he is the new Secretary/Treasurer, he asked if anyone would like to see anything out of the report differently. If so, please let him know as we go forward. The CCOC budget year to date is part of the packet. He noted CCOC was 11 months through the budget for this fiscal year and we have expended 82% of their budget. Projection through the whole 17-18 fiscal year shows there has been a slightly higher amount spent but remains in CCOC's budget authority. The personnel amounts are over due to overlaps in the Budget and Communications Director role as well as payouts for leave balances for staff that left in the middle of the year. CCOC will however still stay within their budget. Clerk Peacock made a motion to approve the Treasurer's

report. Clerk Crawford seconded the motion. Chair Butterfield asked if there was any discussion. The motion passed unanimously. Chair Butterfield thanked Clerk Peacock for the report.

## **BUDGET COMMITTEE REPORT**

Chair Butterfield stated that Clerk Burke, CCOC Budget Committee Chair was not able to be at the meeting, so she would give the report. There are three items she has been asked to bring forward from the Committee as recommendations that are seeking approval from the Council. The three recommendations are seeking approval to gather from Clerks additional detailed expenditure data, approve a process of full budget reviews for the CFY 19/20 budget request, and approve delaying for one year the review of the current similarly-situated county Clerks of Court. Clerk Butterfield noted that the Budget Committee last met on August 21<sup>st</sup> and again on September 11<sup>th</sup>.

Before presenting the three recommendations from the Budget Committee, Clerk Butterfield wanted the Clerks to know for information purposes that the CCOC staff have provided to the Department of Revenue the list of Clerks that will be receiving dollars from the CCOC Trust Fund and those Clerks that are expected to send in excess each month. She said the list can be found in the meeting packet on pages 20-21.

Ms. Butterfield said there was much discussion at the previous Budget Committee meetings concerning the need for additional data coming from Clerks. One piece of data that would be valuable to the Clerks for connecting revenue to the cost of the work we do is to have more detailed expenditure data. The Committee is seeking approval from the Council to agree with moving in this direction and once more detail is received from a workgroup of the Committee to bring the recommendations back to the Council as to what expenditure data we should ask Clerks to provide. As an example, while in our budget process we collect a budget request by the ten court divisions and receive reported monthly revenues by each of the court divisions, we currently only collect total expenditure by month and not broken out. A motion was made by Clerk Crawford and seconded by Clerk Green. In broad terms the motion is to ask the workgroup to continue their work and make a recommendation back to the Budget Committee as to the detailed level of actual expenditures and include timing and anything else that it would take to implement the recommendation. If the Budget Committee wanted to move it forward, it will come back to this Council to either accept, reject or modify the recommendation.

A lengthy discussion and input from Clerks ensued. Concern was expressed from Clerk Johnson (Franklin County); Clerk Frank (Hillsborough County); and Clerk Norris (Gulf County). The concerns centered around the difficulty many Clerks' offices already have trying to fill out numerous reports and adding another report to that burden. Also, there was concern that even with gathering additional detail data, the Legislature still will not use it. Clerk Green responded that the CCOC is looking to find ways of decreasing the reports and find ways to make reporting of data less burdensome on Clerks. As an example, the CCOC is working with FCCC to determine if CCIS can provide data currently reported to the CCOC. If that could be accomplished, then Clerks would not have to fill out and provide many of the reports sent to CCOC as the Corporation could get the data directly from CCIS as needed. Clerk Butterfield responded to the question

concerning what data the Legislature wants. She said that the bottom-line is if we want the Legislators to give us the funding which we need to do all of our services, there is an expectation that we need to tell them how much it costs. She knows that the Florida House is considering a study of the Clerks' offices which could include seeking additional expenditure data and asked CCOC staff Jason Welty to provide some insight. He said that we have been informed that the House of Representatives is going to be doing an in-depth study of the Clerks' and their needs and what those needs are. They are trying to get an independent evaluation of what the needs are versus what the Legislature thinks the Clerks needs are. He continued that having expenditure data will be helpful in that regard rather than what we do now which is to go back to the budgets and then estimate. Having to do all the extra steps with the extra methodologies, does not give us the exact picture we are looking for. We can be as good as we can be, but it does not give us the exact picture that having expenditure data would provide. There was a call for the question. The vote was taken, and the motion passed unanimously.

Chair Butterfield continued with the second item from the Budget Committee. She again is asking for a motion to approve the Budget Committee's recommendation to conduct an in-depth review process of the Clerks' CFY 19/20 budget requests. This would be a full budget review process that statutorily is a required with peer group comparisons of similarly situated Clerks. The comparisons for the process will have to start earlier in the year. Budgets are submitted by June 1<sup>st</sup> by statute and the motion would include consideration of moving up the previous time requirements. We cannot finish a full budget review if we start June 1<sup>st</sup>. This motion is asking this Council to get behind the Budget Committee's recommendation that we will have an 'A to Z' budget review for the 19-20 fiscal year. The Budget Committee will work out the details.

Clerk O'Neil asked the purpose. Chair Butterfield said so we can make sure that we are comfortable as a Budget Committee and as a Council that we are allocating the resources fair and equitable. That is the purpose. Clerk Peacock pointed out that we are trying to do the statutory required mandate of this Council which is to hold ourselves accountable. How do we do our statutory required job of controlling cost and showing what we are spending our dollars on? He suggested one way is to use Clerk Green's work of costing cases out and having the ability to look at it at a division level to define cost. There is a single pot of money that we must distribute out to 67 Clerks. It has effectively put us in charge of ourselves, knowing that it is hard to hold each other accountable and then we try to ask for stuff from the Legislature and they want details. CCOC staff will tell you when they worked for the State they were looking at everybody's business down to the nickel. They can see it all because there was not a department head that was not going to say no to the staffer. That is what is happening here, the legislative staff that oversee the budgets are asking Clerks for details and that is taking an effort to get. That is the crux of the problem when we start to do a deep dive into the budget requests, it is going to hurt people's feelings, but that is our job. Chair Butterfield added that when we did the deep dive nearly three years ago, one of the things that was eye opening is it gave the Clerks the opportunity to explain to the Budget Committee about those things in their office that were cost drivers that may have been causing their costs to be different from one of those Clerks in their peer group. She viewed it as an opportunity at that time to

educate not only the Budget Committee, but all Clerks about some of those things that were going on in their offices. She would thoroughly expect that to be one of the outcomes of a full budget review again.

Clerk Newton said when we talk about this, we start talking about efficiencies versus inefficiencies. He said he takes offense to the term inefficient. When we start speaking of efficiencies you have to remember each of our offices are so complex. Also, when you look at revenue sources for our offices and when we look at the CCOC budget, it has always been the Court budgets, and this does not consider other revenue sources that Clerks may be receiving to offset the court-side costs. So, when we start talking about this Clerk is efficient and this Clerk is not, we are not considering every revenue source and we are not looking at apples to apples. Clerk Newton asked so how do you evaluate efficiency? Chair Butterfield said he made a very good point. She hated to get technical, but the Budget Committee and the budget submittal from Clerks uses a term gross budget and net budget. But collect it at a budget level and not at an actual level. The other thing that you had just mentioned, that has been repeatedly mentioned, and it is easy to use the terminology, but this terminology of if one clerk is efficient or inefficient is not the appropriate descriptor of what the differences are.

Clerk Butterfield asked Jason Welty to provide information on the statutory requirement of the CCOC concerning the budget review process. He said that section 28.35 subsection (2)(f)(3) states that our requirement as the CCOC is to conduct an annual based budget review and an annual budget exercise examining the total budget of each Clerk of Court. The review shall examine revenues from all sources, expenses of court related functions and expenses of non-court related functions as necessary to determine that court related revenues are not being used on non-court related purposes. There is also a requirement statutorily that the CCOC prepare a cost comparison of similarly situated clerks of the court, based on county population and number of filings. Chair Butterfield stated that the point is that the statutory requirement requires us to compare Clerks which are similarly situated and get detailed information.

Clerk O'Neil stated that no one is going to question wanting to be accountable. As elected officials we are micro managed constantly and this is frustrating. Chair Butterfield said she was glad that Clerk O'Neil mentioned this and said as Clerks and Comptrollers we are accountable and are transparent. She believes that is where we get frustrated with the position that we have been put in. Chair Butterfield asked if there were any other questions. It is the support of the recommendation that the Budget Committee will put together a process for the full budget review which may entail the movement of the time table. The movement of the time table will be brought back to the Council at the Council's next meeting. Clerk O'Neil made a motion that we approve the process for a full budget review. Clerk Green seconded the motion. Clerk Butterfield asked if there were any further questions. The vote was taken, and the motion carried.

The third item recommended from the Budget Committee is to delay for one year the study of the Similarly-Situated County Clerks of the Court. Clerk Butterfield said that this is typically done every two years. However, the "peer-group" that was developed in 2016 has yet to be used in the budget process since we did an across the board reduction for CFY 17/18 and an across the board increase for 18/19 without making a comparison of Clerks using the new "peer-groups". That 2016 peer grouping changed the peer groups from 6 to 12. It was a major change to much smaller peer groupings. The Budget Committee is recommending that we move forward with the groupings that we have and use those for the

19-20 budget process. Clerk Newton asked when the next study would start. Clerk Butterfield said she thought it would start the last of 2019. Clerk Newton noted that he felt that it should be later so the budget process could be completed first and that there would be additional data to use for the consultant that would be hired. It would then be ready for the next budget cycle which would be 20-21. Clerk O'Neil thought we are better off to delay it two years. So that we can see what the changes take place. Chair Butterfield asked for any other comments. Clerk Cooney noted that he was part of the process and he does not really like the study that is about to be used. It eliminated outliers. It artificially eliminated outliers among the peer groups and readjusted peer groups. Chair Butterfield stated that he did not like the idea of delaying it one year. He said that was correct. Clerk Baker agreed with Clerk O'Neil since you are going to be vetting our budget process for each individual county and you are going to implement this a year from now. Clerk Russell was recognized, and she noted that she supported delaying it. Clerk Russell said overall, she supports not doing it this coming year. She supports extending it and not trying to change it right now.

Clerk Newton made a motion that we review in one year whether to do a new study. Chair Butterfield asked if she could stretch that to say that then we are not going to do it this year, meaning 2018, on the two-year cycle, but then we will review whether to undertake it next year. Clerk Newton agreed. Clerk O'Neil seconded the motion. Chair Butterfield asked if there was any other discussion. Hearing none, the vote was taken, and the motion carried.

### **REVENUE ENHANCEMENT COMMITTEE**

Next was the Revenue Enhancement Committee report. Chair Butterfield called upon Clerk Moore-Russell. Clerk Russell stated that the Revenue Enhancement Committee had submitted the short-term funding of the continuity plan for the Legislature Committee. We are required by statute to share with the Legislature how we can find additional revenue to make up for the needs that we have. She also wanted to share with the Council from a long-term funding perspective, that the workgroup has been convened and Kathryn Farynowski is in the room and she is chairing that workgroup. They are in the data gathering validation phase. Clerk Moore-Russell stated that was her report. Chair Butterfield thanked her for her work on the committee. She called upon Doug Isabelle of the CCOC who wanted to make some additional comments. He thanked Chair Butterfield. He began by stating that in the meeting materials there are two surveys via Survey Monkey. They have worked through their workgroups to make sure we asked the questions correctly. They looked to see if people had the data. The survey will go out to the Clerks at the end of this week. There are two questions; one is the \$70 reset fee on all judicial sales. We are trying to collect this data to develop revenue estimates. The other one is on cash bonds. We can look at it versus the approved bonds. The workgroup will run some data there. It is basically collecting some data that has not been collected before. From this he will report back to the committee about some potential revenue sources for the Clerks.

### **THE LEGISLATIVE COMMITTEE**

Chair Butterfield asked Clerk Timmann to give the Legislative Committee Report. Clerk Timmann thanked her. The Legislative Committee had a conference call on September 26, 2018 and they considered, reviewed and discussed at

great length the Revenue Enhancement Committee's recommendations and report. Those that would meet the CCOC statutory obligation, she will read aloud. She understands that some are not aware that we have the statutory responsibility to quote "recommend to the Legislature changes in the amounts of the various court related fines, fees, service charges and costs established by law to ensure reasonable and adequate funding of the Clerks of the Court and their performance of their court-related functions." Those recommendations were distributed and are certainly available to the public as well. That was the process here. The statutory directive was taken and moved forward to review and make a list of options for Legislative consideration.

The Committee also adopted recommendations regarding modifications to the current juror payment process for the upcoming Legislative agenda. There were a few different issues that came up as things do when you start working through the process. Those issues were identified and we're trying to come up with different options to address those. One of the recommendations was to remove the JAC from the process and let the CCOC handle the distribution of funds. And for clarification for those of you that have watched this, the JAC is the administrative arm that just handles administrative matters relating to it. When there are issues for instance when the Legislature asked every agency entity to do a 10% budget reduction recommendation, the juror money is the first thing that the JAC recommended as a cut to their budget. It is extra work for them and they have indicated that they would be fine with passing along that responsibility to another entity. Additionally, there was a recommendation that we change the process from an estimate advanced model to a reimbursement model. Then finally it was identified and recommended a glitch fix to specifically authorize Clerks to pay for excess expenditures over provided funding for the juror process from the CCOC funds found in Section 28.35 sub 3a and that was something that we did bring to the Legislature's attention which they had asked us to take another look and bring that back to them this upcoming Legislative session. That is on the list for considerations too. There are a couple of different options for that glitch. This is the one that the Committee identified as the best to address that concern.

The Committee considered all the recommendations from the report done by Revenue and Enhancement and New Clerk Funding Model Committee and we are also bringing that forward to you and asking for consideration of the recommended changes to the juror payment process. She thanked Jason Welty for jumping in and helping with that. Clerk Crawford asked Clerk Timmann how many times we have make recommendations to the Legislature based on this requirement statute fee changes in the past. She stated that she did not recall many in her tenure. Mr. Dew stated that in 2008 we provided to the Legislature recommended fee increases which they ended up using for their own revenues. After that there were a few times some of the ideas were provided to the FCCC for them to use in their Legislative concepts. Clerk Crawford said that if they don't like our recommendation the Legislature has the authority to create something else. Clerk Timmann agreed. He noted that if we are not aggressive, we will get what we deserve.

Clerk Peacock stated that they took what we brought to them as a funding alternative. Chair Butterfield said that was one example of the recommended changes to the statute and resulted in the 2008-111. Chair Butterfield thanked her for the report and restated that she was asking this Council for consideration of the recommendations found in the



Revenue Enhancement report and your favorable consideration if you chose to the changes to the juror payment process. Those are in the packet starting on page 22 through 29. Chair Butterfield said that a motion will be needed on both in the same motion. Clerk O'Neil made the motion and seconded by Clerk Crawford to accept the recommended changes from the Legislative Committee on the funding continuity report from the Revenue Enhancement Funding Model and the juror payment process. She asked if there was any discussion. Hearing no other comments, the vote was taken, and the motion passed.

## **PIE COMMITTEE**

Chair Butterfield asked Clerk Green to give the PIE Committee report. Clerk Green began by saying on page 30 of the packet, there are highlights from the 3rd quarter report. It is interesting that action plans across the counties are going up and our performance is going down. Forty-five Clerks' offices required an action plan for collections during the quarter. Civil Court performance continues to see itself below 90% which is the standard. If you look at page 39, we have gone below the 90% standard in Civil Traffic for collections. It came in at 83%. Sixteen Clerks' offices required an action plan for not filing cases timely. Thirteen offices required an action plan for not docketing cases timely in at least one court division. Specifically, in Circuit Civil this one is on page 48. You will see where we went from in the second quarter performance of 87% to meeting that performance standard down to 69%. That is nearly a 20% decrease in filing new cases timely.

Clerk Green had one more highlight she wanted to bring forward and that is the slippage in performance in Circuit Civil Court Division from 92% going down to 86%. We are seeing the trend pretty much across most of the divisions. She continued by saying it is interesting if you look at this riveting information that if we go up in one division, we usually go down in another division. She believes that it is the shifting of the work or shifting of the priorities. But more and more are going down than going up or staying at the same level. Clerk Green made a request from the Council to approve the 3rd quarter performance measures report so we can provide it to the Legislature and put it on the CCOC website. Clerk Peacock made the motion. Clerk Newton seconded that motion. Chair Butterfield asked if there was any discussion. Hearing none, the vote was taken. The motion passed.

Clerk Green continued with commenting on the recent request for information on the Civil Indigency. We are developing a methodology for estimating revenue lost to indigency which is another key reason why the indigency report is so important. That potentially is going into a legislative initiative. We had a very good return of data and in fact she shared that there were 62 counties that responded with this information. This information was critical. It is going to feed into potentially some of CCOC's legislative initiatives. That was those individuals that file or apply for indigency and get approved. On the indigency, she mentioned that this ties into some of the concerns that were brought up earlier when we were talking about requesting more and more information. She stated that you might not be aware, but sitting through the CCIS meeting, one of the enhancements that is in CCIS is indigency reporting. She wanted to make sure to put that out on the table and to know that it is in the works because the same things she hears from Clerks' concern was

the work basically ran an employee off. She hears that in her office every day. They know how supportive she is of it. It is a lot of work. She stated that we are trying our best to bring in tools to the CCOC that provides the data that it is getting asked for without having to reach out to the Clerks every single time and put the burden on them. So that is in the works and she wanted everybody to know that. Either John or she will make sure that we are going to go into a pilot mode and look at doing and updating the Council. She asked John if he wanted to add anything. He stated that he thought it was a great idea and he was looking forward to finding a way to alleviate some of the workload of Clerk's staff.

Clerk Green had a couple of more things to mention on the PIE workgroup. They are continuing to update the Clerk Court Related Services. It will be updated with new statutes and new tasks that the Clerks have. We are compiling data to improve performance measures, the reports that we have been doing and the measures that we have been talking about even though we are now seeing ourselves slip out from a performance perspective. She really thinks we need to look at what should we really be measuring based on the services the Clerks provide. We have a workgroup that is going to completely look at all the new performance measures to decide which ones need to stay and which ones need to change, and which one need to go, and which ones need to come in as the development of costing methodologies for cases with no fees. This is where the more information we have on what it costs your offices to support papers, the better off we are going to be set to propose to the Legislature what amount of money do the Clerks need to offset that cost on no fee cases. Domestic violence and MECOM are perfect examples. Doug has come up with some creative methodologies. She thinks they are solid and good, but the more we can give them definitive costs on services that the Clerks provide that we otherwise do not get revenues on. That is update on those workgroups. That was her report to the Council.

Chair Butterfield thanked her and stated that along those lines, goes protection orders that are new. Clerk Green said that they are reporting them as we requested those numbers and we do not have them in yet. And she imagines vulnerable adult will probably be right around the corner as well. She added again there are additional services that the Clerks are asked to handle in our offices and there is not a fee associated with that. Clerk Green added she is optimistic sometimes. She believes if we can get to this, we can combat those things ahead of time and say if you put that requirement on us, based on what we know it is going to cost us, we need this much money to meet that requirement and try to get it in the bill in the beginning. It would be a way to pay for the services that we offer that otherwise nobody pays for. Chair Butterfield asked if there were any questions for Clerk Green. There were none and she thanked her for her report.

### **ELECTRONIC NOTIFICATION PLATFORM WORKGROUP**

Chair Butterfield called upon Clerk Peacock who is heading up this workgroup to give his report. He briefed the Strategic Technology Committee for the FCCC this morning about this. He noted that the committee has narrowed down a small scope of work to work with OSCA to put out an Invitation to Bid. A committee meeting via a conference call of the three Clerks, Clerk Crawford, Clerk Moore-Russell and himself, and three Judges has been set up for October 8<sup>th</sup>. The

meeting is to finalize the draft of the ITN. The project is limited in scope which should allow us to get something out and rolling by the first of the year. There is not time to get something this big out in time for the legislative session. We have identified a small scope that we can roll out statewide. Then we can message the Legislature that we have something moving forward. Chair Butterfield thanked him. She wanted to make one clarification and have his confirmation and that being the source of the data to provide electronic notification is planned to come from CCIS. Clerk Peacock explained that it is the goal or approach that he took was the dollars that were appropriated from the state budget will go from OSCA to the vendor to develop this out. There are no dollars there for us to do development work and to take care of our time. He wanted to make sure on this project that we did not add any more stress to anybody else's workload to do this. This scope of work effectively transitions the work effort to the vendor and then there is a little bit of support work from CCIS to help them pull the data out. The only work that the Clerks will have to do is start making sure we capture the defendant's driver's license number on case information when a new case is started. This has a stream to flow into CCIS. Then we would have to sign up our partners to sign people up like the sheriffs that book and pretrial folks. Messaging is all we are going to do and should not tax anyone with this. That was the goal of this not to make any additional work.

When the case gets created, we need to hook the data point to go into CCIS to pull the case information back. The most logical way we came up in short order was the DL number. If you capture the DL in your system, they are supposed to go up to CCIS. He acknowledged that there was very little work from the Clerks' side. Chair Butterfield wanted to make sure that it was made clear that from the workgroup perspective that the direction was to minimize as much as possible the workload on Clerks. He said yes, and we must pivot this to get some funding, but we did not want to put any more on the Clerks. Chair Butterfield asked if there were any questions. She said thank you to the Clerks and the Judges who are going to serve. She asked Judge Ficarrotta to pass along to the Judges a thank you. Clerk Peacock noted that it has been a good working partnership. Judge Ficarrotta said he would and noted that this was a great opportunity to show how we can work together and get something done when we put our heads together and work on a project like this. He also thanked Clerk Peacock for working on this.

### **TRIAL COURT BUDGET COMMISSION**

Chair Butterfield thanked Judge Ficarrotta for attending and asked if he would give his report about the TCBC. He took a moment to congratulate Clerk and Judge-elect Don Barbee and to welcome him to the Court family. On behalf of the Courts, they are honored to have him join. He began by stating that the CCOC and the TCBC have so many of the same issues, such as requests from the legislature for data and information. The last legislative session, the twenty chief judges were invited to appear in front of the Legislative Appropriations Committee to talk about efficiencies and inefficiencies of individual judges and their caseloads. They share the same thing, the request for data from the Legislature and they are trying to deal with and being able to provide information they need to do their jobs in turn to help us with our jobs.

The last TCBC meeting was on August 28 in Orlando. We met and reviewed the final details of the 17-18 budget and received an update on the 18-19 budget status and are looking at our budget needs for 19-20. Like you they are looking

at employee issues. They voted to recommend employee pay as the only issue for our budget request and try to help our employees. We are losing good employees to the outside world, too. We have dedicated employees that are over worked and under paid. We also at the Commission meeting voted to endorse the cost estimation of the judicial e-filing workgroup associated with implementing e-filing. Looking ahead, they are working with a County Court Jurisdiction workgroup to discuss the impact that any changes the Legislature makes to County Court Jurisdiction would have on the branch.

The Supreme Court will be certifying its findings and recommendations concerning the certification of need for additional judges for 19-20. They will be issuing that opinion prior to the regular session. The TCBC does not get involved in this but monitors it. Our next TCBC meeting will be a conference call and is anticipated for early October. He will notify all when that the call is being made. That concluded his report. Chair Butterfield thanked him and the Clerks that attended that meeting in August. Judge Ficarrotta stated that it is in our best interest to support one another and the Legislature likes to see the two of us working together and this was a great opportunity that do that. He hopes that we continue to do so because when the Clerks do well, they do well. They want to see the Clerks and Courts well-funded.

### **ANNUAL REVIEW OF THE EXECUTIVE DIRECTOR**

Chair Butterfield stated that in the CCOC Plan of Operations it states that the performance evaluation of the Executive Director shall be conducted annually by July 1. This was not done for the last two years. She called upon Clerk Green who was tasked two meetings ago with specific items related to staff and personnel issues. Clerk Green started with some background information. At the June 25<sup>th</sup> Council meeting it was agreed to that the Council needs to conduct Mr. Dew's evaluation. The previous county fiscal year Mr. Dew held off receiving the \$1,000 pay increase other State employees received in lieu of requesting first that he received a formal performance evaluation. He also requested that after the performance evaluation we then look at the Evergreen study which provides an update on salary ranges and create a pay increase if his performance merits this. Clerk Green reached out to Clerk Burke and asked him to initiate a formal performance evaluation for John to be completed. Clerk Green said she is looking for the 17-18 Council and Chair to do the evaluation.

Chair Butterfield also asked if she was looking for a specific timeframe, like December 31<sup>st</sup> for the evaluation completion. Mr. Boyd commented that the evaluation is past due, and he encouraged her to do it as soon as possible because there is another one coming up. Chair Butterfield reiterated that General Counsel, Joe Boyd is advising us to do it sooner rather than later because we are behind, and this year is moving on. Clerk Green made a motion that Mr. Dew's performance evaluation will be completed in 30 days by Clerk Burke and the previous Council members give input into to an evaluation that will be submitted directly to the Chair. Clerk O'Neil seconded the motion. Chair Butterfield asked for any discussion. There was no further discussion. The vote was taken, and motion passed unanimously.

Clerk Green continued and asked that once the evaluation is completed should we consider making any raise retroactive since we are behind in our performance evaluations and if so what would be the effective date of a raise? The question is if there is an increase associated with the performance evaluation , what is the effective date of an increase in pay since we have not done the evaluation in a couple of years? Chair Butterfield asked if we should consider

a retroactive raise to a particular effective date after receiving the performance evaluations and reviewing the Evergreen study. Clerk Green noted that in June the Council approved the \$1000 retro back for Mr. Dew to the previous date the other CCOC employees received this since we were still waiting to conduct an evaluation and the other employees got this outside any performance evaluation earlier. Clerk Green made a motion that the Council do the same as in 17-18 with the steps and time that the evaluation will be done. If there is any increase in his salary, it gets retro back which would be the July 1<sup>st</sup> of 2018. Clerk Crawford seconded the motion. Chair Butterfield asked if there was any discussion. The vote was taken, and the motion carried.

Clerk Green had one more item to be brought forward. There is a policy in place for earned time in the CCOC Pay Procedures. Mr. Dew had excess annual leave time at the end of calendar year 2017. The current policy says that the Executive Director can carry over no more than 480 hours of unused annual leave at the end of the calendar year. The excess can be carried over as sick leave which is at a reduced rate. He had 150 excess hours at the end of calendar year 2017. Mr. Dew said that it was an unusual circumstance that year and he will be working this year to assure it does not occur again. However, he is requesting these hours remain as annual leave instead of being converted to sick leave.

Clerk Green stated that there are a couple of options that we can consider. We can pay out the 150 hours to Mr. Dew or we can adjust the policy to include an additional 150 hours for 680 hours he can transfer over as annual leave in any given year. Chair Butterfield asked if she had a recommendation. Clerk Green recommended to pay out the 150 hours. She put this in the form of a motion. Clerk Peacock seconded the motion.

Chair Butterfield asked if there was any discussion from the Council. Clerk O'Neil said she was not in favor of that. People need to take leave for a work/life balance. She has that problem in her office occasionally and this year she gave them two extra months to use that leave. There is no payout. She does not want to be caught in a situation where she cannot afford to pay out the leave. She would be in favor of another option. Maybe giving him more time to spend those hours. Chair Butterfield asked if there were any comments from those attending the meeting. Clerk Crawford seconded the concern that Clerk O'Neil expressed and that his office tries to control that future liability. He noted that no matter how this vote goes, or the motion remains, he thinks that the policy needs to be looked at and rectify what seems to be problematic. Chair Butterfield thanked Clerk Crawford and added a few comments from this past year. During this year there were staffing changes and so there was some vacancies for a certain time and there is a limited staff at the CCOC. She agreed that the policy needs to be looked at going forward. She said that was part of her discussion with John already and that this year we will not be in the same situation. Clerk Crawford said that these hours are already earned, and this is under the current policy. He thinks that we need to solve this and immediately look at the policy.

Mr. Dew said that this issue has never occurred before and he understands the need for individuals to take time off from work. He said he recognized as early as August 2017 that he was not being able to take and use annual leave due to work circumstances. He started communicating his concern with the CCOC Executive Committee members in August to let them know that he was uncomfortable taking leave during a time that he felt he needed to be in the office due to less staff as well as newly hired staff. It was understood by the Committee members the reason he would have unused annual leave.

He explained to them the situation of what was going to happen towards the end of the year. He tried to communicate. It was not something that happened after the year was over. He does not receive comp time as a senior manager, so this does not even account for those extra hours worked. This is not an issue where he has gained comp time. This is just where he could not and did not take the vacation that he should have. Mr. Dew said this year has been very different as he has been able to depend more and more on staff and the office is now fully staffed for the first time in many years. He appreciates the offer but certainly policy change is needed, and he is fine with either way. He stated that he was uncomfortable with the payout. No one has talked to me about getting paid for the hours and I have not asked for it even though the current CCOC policy does not disallow this.

Clerk Green said the payout was her recommendation. Her next step was that she thinks the policy needs to be looked at. This is a way to rectify the current issue and put that aside so that we can go and look at the policy when there are unforeseen circumstances. There are options out there that can be looked at that the Council can consider based on the circumstances. She wanted to go on with the motion but had some ideas when the policy would be discussed. Chair Butterfield said the motion is to deal with the 150 hours to pay it out and get that over with. Then Clerk Green will bring forward a motion about going forward on a policy review. We have heard from a couple of Council members and she asked if others have any comments? Clerk Newton said he would reiterate what Clerk O'Neil and Clerk Crawford mentioned. He said it sounds like an unusual circumstance. He said that he was going to vote for it, but he has similar concerns about it. And he does think that the policy needs to be changed. Chair Butterfield thanked him and asked if there were any other comments. Clerk Crawford called for the question. Chair Butterfield asked for the vote. The motion carried with one nay vote from Clerk O'Neil.

Clerk Green wanted to request a few of the Council members get together and look at the policy. She thinks not only for the Executive Director but for all positions. We can look at it and compare it to some of the Clerks' offices and their policies. She would like a workgroup to come together as well to look at ways when you have unforeseen circumstances. Chair Butterfield asked if she was suggesting a complete review for all personnel as related to classification and pay procedures. Clerk Green said that it would look at all positions. Mr. Dew said that was appreciated. He said that historically we follow what the State does for such policies but would welcome looking and comparing what we do with what Clerk offices do as well.

Chair Butterfield said that this was a review of the pay and benefits sections of the policy manual. She said that we need a workgroup to do this and asked Clerk Green if she wanted to recommend a workgroup now or would she like to leave it to the Chair to appoint a workgroup. Clerk Green said that she was going to suggest appointing Clerk O'Neil to chair the workgroup. Clerk O'Neil accepted. The workgroup membership would be left up to Clerk O'Neil. Clerk Green put that in the form of a motion. Chair Butterfield said that there was a motion to appoint a workgroup with Clerk O'Neil chairing the workgroup and will decide on the workgroup members to review the policies of the CCOC that are related to classification, pay and benefits. Clerk Peacock seconded the motion. The Chair asked if there was any discussion. Clerk O'Neil noted that it is important because we don't want to get into this situation again. Clerk Frank had a question. She said that there was the Evergreen study, is that covering salary benefits and so forth? Clerk Green said it does and probably should have put that in her motion as well. The workgroup will be looking at the Evergreen study and looking

along with the performance evaluations we receive back from each of the Council members. Clerk Frank said if that was included she supported this motion. Clerk O'Neil said that she would take that into account. Being no other comments, the vote was taken, and the motion carried.

Chair Butterfield asked if there was any other business? There was none. She wanted to thank everyone again for all the participation today. She thanked all for the comments from all the Clerks. She wanted to say that one of the Plan of Operation changes that was made this year would include again the joint meetings between the CCOC Chair and the FCCC President and the Executive Director of the Council as well as the CEO from the FCCC. We have those meetings scheduled. We have had one since the new year started and will have another before the close of today. Those meetings will continue so that we can make sure that the flow of information continues as well as coordinating as much as possible our legislative efforts with our staff on both sides. While the CCOC has a specific statutory authority and responsibility that we are tasked with doing, it doesn't mean that we do not work together for the benefit of the Clerks. Clerk Peacock has said that we have been put into a position where we are working to hold each other accountable. The Clerks and Comptrollers want to do that.

She thanked John Dew, our Executive Director, Jason Welty, Marleni Bruner, Mary Baker, and Doug Isabelle. A thank you to Joe Boyd, our General Counsel. She thanked the Council and noted that it is an honor to serve on this council. She appreciates all the staff at the Clerks' offices. Clerk O'Neil wanted to congratulate our newest Clerk who is in the room, Clerk Cooney. She noted also that this will be Clerk Barbee's last council meeting to attend as a Clerk and he will be missed. The meeting was concluded with a motion by Clerk Crawford and a second by Clerk O'Neil. The vote was taken and the meeting adjourned.

**DRAFT MINUTES**  
**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**DECEMBER 20, 2018 10:00 AM EST**  
**EXECUTIVE COUNCIL MEETING**  
**CONFERENCE CALL**

The December 20, 2018 meeting of the Executive Council of the Florida Clerks of Court Operations Corporation (CCOC) was called to order by Executive Council Chair Stacy Butterfield at 10:02 AM EST. She called upon Clerk Peacock to call roll. Those present on the phone were Chair Butterfield, Clerk Green, Clerk Peacock, Clerk Newton, Clerk O'Neil, Clerk Ruvin, and Judge Ficarrota joined the meeting later. Those that were not present were Clerk Crawford, Clerk Frank and Clerk Hudson. Mr. Dew stated there was a quorum. Chair Butterfield asked that the agenda be approved. Clerk Ruvin made the motion to approve the agenda. Clerk Newton seconded the motion. The Chair asked if there were any questions, hearing none the vote was taken. The motion carried.

**THE CCOC OFFICE CONTRACTS**

Chair Butterfield called upon Clerk Peacock to present this item. He began by stating that the contracts were referenced in Agenda Item 2. He explained that CCOC works on a one-year contract cycle for each with the opportunity for two additional years. It is a three-year cycle before we are mandated to go back out and start the contract process again. This year will be the end of a three-year cycle on all the contracts. The CCOC sent out requests for proposals and quotes. That was accomplished by staff. He thanked Mr. Dew and his staff for their work. Proposals and quotes for Clerk Education Services; Internal Auditing Services; External Auditing and Financial Services; IT Services; Webhosting and Development services; Revenue Compliance and Training Services; and Janitorial services were sent out. Of those, we have recommendations for all but the compliance and training services. This was a new contract this year and the PIE Committee wanted to do some additional review of the contract. So today we are not going forward with that contract.

The matrix of the contracts shows a little increase on some of the contracts but that is due primarily to the fact that it has been about 3 years after the last contract cycle and operational costs have increased. There are some incumbents. The FCCC for Clerk Education was the only bidder. The committee that reviewed these thought they were doing a good job. Our Internal Auditor, Bill Sittig did a great job for the CCOC helping to review bill payments, payroll, etc. The IT Services are now going from an in-house operation to a contractual service. The IT Services contract was looked at closely to make sure it provided for all the needs of the office. It shows on the matrix the provider the team selected and recommended to you today and the amounts.

Clerk Peacock asked if there were any questions. He recommended that the Council approve the contracts as presented. Chair Butterfield noted that she would take that in the form of a motion. Clerk O'Neil seconded the motion. The Chair asked if there was any discussion from the Council members. Clerk Newton had a couple of questions. On the Janitorial it shows the proposed annual maximum at \$2530 and \$190 bi-weekly, would that make the amount close to \$5000? John Dew said that it would be \$190 X 26 and yes, that amount needed to be fixed. He thanked Clerk Newton for



catching that. The new figure should be \$4940. The other question was on IT Services. Epyon is CCOC's current provider. They were at \$1350 monthly. Did the group decide they were not providing adequate services? Clerk Peacock answered and said Doug Isabelle could respond also. CCOC is looking to add more services to this because we are still shifting from in-house to outside support. It was felt the response from this vendor was better than the response from Epyon. He personally felt like the change from a technology standpoint was positive and that is why he supported the vendor recommended. He asked Doug to speak from the staff perspective. Mr. Isabelle stated that Clerk Peacock is correct. The CCOC is trying to move to a more full-service contract instead of what is termed a break/fix contract. He added that CCOC is trying to get to the front end, more of a full service which he calls an insurance policy that is monitoring all the computers and making sure they are all up and running on a regular basis. We are trying to handle the technology plus what Clerk Peacock said that the vendor provided a lot more for what we are trying to do. Mr. Dew wanted to make sure of the full disclosure here. For the IT Services the recommended vendor does have a relationship at the office. The Administrative Assistant is married to this individual. He wanted to make sure that it was clearly understood that she had no role in any of the decision made here. In addition, there will be no role as far as oversight with this contract. He wanted to put that out there so everyone understood that.

Clerk Peacock added that the group had talked about the relationship and for good practice let the auditors know to check for the internal controls on the IT systems that might touch dollars as well. Chair Butterfield thanked him and John Dew for disclosing this. She stated as for clarification, she asked the General Counsel who was on the phone, Rob Boyd to speak on this requirement and putting it on the record and making it clear and accountable. She asked him if that was sufficient? He stated that it was okay as long as there was full disclosure. She thanked him and asked if there were any comments from the Council or from anyone attending the meeting today. Clerk Green asked for one clarification. She asked if all these contracts were within the current budget? Clerk Peacock said they were. Chair Butterfield noted that the new figure with the correction should be a grand total of \$390,040. Mr. Dew said that we are well within the contractual budget. One of the ways we did this is we had a budget for the past number of years related to budget modification and things of that nature. You may remember Glenn Robertson's contract. We now have staff that have the expertise. He noted that CCOC is in good shape contractually with dollars.

Callers were unmuted at this time. Chair Butterfield asked if there was anyone on this phone call or Webex that had questions or comments on this agenda item? Hearing none, she called for the motion by Clerk Peacock and a second by Clerk O'Neil to approve the contracts that have been presented and included the clarification of the amount for janitorial. Clerk Peacock said that he amended his motion to include the correction to the janitorial. Clerk O'Neil was ok with that also. The vote was taken, and the motion carried. She thanked Clerk Peacock and the team at CCOC who worked on these contracts, John Dew and Doug Isabelle.

#### **4<sup>th</sup> QUARTER PERFORMANCE REPORT**

Chair Butterfield called upon Clerk Green. She asked to go to page 173 in the packet and see the quarterly report. There are a couple notable points. Forty-five clerks' offices required action plans for collections. This was the same

number as the previous quarter. Specifics on collections can be found on page 182. We are slightly below circuit criminal collection standard of 9%. However, when we adjust for the mandatory criminal assessments, we are above the standard of 15%. County Criminal dropped below the 40% standard at 38%. Civil traffic remained below the 90% standard at 83%. There is also statistics for timeliness on page 191 and 192. Basically, what we are seeing is that the continuation of shifting resources to meet the priorities on any given quarter. As we all know that we are limited in resources, so we do see depending on the areas we are focused while other areas continue to decline. In the Circuit Civil Court Division, it came up to 87% for filing new cases timely.

After the 3rd quarter standard was missed, this was an offset of the performance due to Circuit Criminal, County Criminal and Dependency. Circuit Civil Court Division improved with docketing, but the performance slipped for Circuit Criminal, County Criminal and other Civil Court Divisions. As we have seen quarter over quarter, our measures continue to slip. They may go up in some areas and go down in other areas. The next quarter slips and the main reason why is we do not have appropriate staffing. That was her report and a motion was needed to approve the report, so it can be posted. Clerk Newton made the motion to approve the report. Clerk Peacock seconded the motion. Chair Butterfield asked if there was any discussion from our Council members and from those attending the meeting. She thanked Clerk Green and noted that the slippage of our timeliness especially is certainly directly related to our resource issues and the workload. She continued that the workload has continually been added to and with the most recent legislation last year have asked our staff to try keep our measures up, but inevitably we must prioritize those things. The most important is related to public safety issues and so therefore something must give. Clerk Green wanted to remind the Council that the PIE Committee is looking at the performance measures which are a large part of this report to identify measures that better reflect the work that we do in our offices and the performance associated with that work whether it be a statutory standard or just a good policy standard. We are looking at that this coming year. We should see work recommendations how we better document our performance based on internal and external controls. The vote was taken, and the motion passed.

### **THE CCOC ANNUAL REPORT**

Chair Butterfield began by saying that the report is found on page 205 of the packet. This is regarding the Annual Report that is due. In the Florida Statutes Section 28.35(2), there is stated that one of the duties of the CCOC is "Preparing and submitting a report to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the chairs of the legislative appropriations committees by January 1 of each year on the operations and activities of the corporation and detailing the budget development for the clerks of the court and the end-of-year reconciliation of actual expenditures versus projected expenditures for each clerk of court." This is a requirement and we have until January 1<sup>st</sup> to complete this report. She thanked John Dew and staff members Jason Welty, Marleni Bruner and Doug Isabelle who have been working on the draft. The draft report has been made available to you prior to this meeting and it is also posted on the CCOC website. Currently, it is simply a draft. There are a few more days to complete

this and at this point Chair Butterfield would like to ask the Council to give her the authority to continue to work with staff and finalize this draft. She would also like to say that anyone that has input on the report and would like to submit those, if you would submit those additions or deletions whatever they might be to Jason Welty by next week, Thursday, December 27<sup>th</sup> no later than noon. Clerk Green made the motion to give the Chair the authority to work with staff and finalize the draft, so it can be submitted by January 1st. Clerk O'Neil seconded the motion. The Chair asked if there was any discussion. Hearing none, the vote was called. The vote was unanimous, and the motion carried.

### **OTHER BUSINESS**

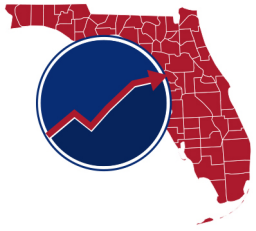
Chair Butterfield had a couple of items to mention. First, the Annual Assessment and Collections report that is required by statute. The report that is produced by all the Clerks statewide and then is compiled by the FCCC into a statewide report. Part of the requirement is a copy which is required by law to be given to the CCOC. We have received that copy. John Dew stated that Doug Isabelle is going to write a summary to the Council members and the summary will have a link to the report. This is for information only.

Also, Council members will be receiving a letter from the Chair shortly after the start of the new year asking for their input on the annual evaluation of the Executive Director. The letter will be coming from CCOC's General Counsel, Joe Boyd. There is a short turnaround time for their input. Mr. Boyd will have that out on January 2<sup>nd</sup>. She asked the members to have that on their radar. Her third item is that the Council may need to have a meeting in mid-January probably after the January 9<sup>th</sup> Budget Committee meeting. If so, a Doodle poll will be sent out on potential dates.

The Chair asked if there was any other business the Council or the Executive Director might have. John Dew, the Executive Director wished everyone Happy Holidays and stated that the CCOC will be closed December 24<sup>th</sup> and 25<sup>th</sup> as well as January 1<sup>st</sup>.

Clerk O'Neil said at the last council meeting that a workgroup would be formed to go over HR policies and issues. She has not gotten it organized due to the storm. She asked that if anyone would like to serve on that workgroup to please let her know so she can get this going at the start of 2019.

Clerk Newton made a motion for the meeting to close. There was a second by Clerk O'Neil. Vote was taken, and the motion carried unanimously.



# CCOC

FLORIDA CLERKS OF COURT  
OPERATIONS CORPORATION

**Stacy Butterfield, CPA**  
POLK COUNTY  
EXECUTIVE COUNCIL CHAIR

**Tara S. Green**  
CLAY COUNTY  
VICE-CHAIR

**JD Peacock, II**  
OKALOOSA COUNTY  
SECRETARY/TREASURER

JOHN CRAWFORD  
NASSAU COUNTY

HARVEY RUVIN, ESQ.  
MIAMI-DADE COUNTY

VACANT  
HOUSE APPOINTEE

PAT FRANK  
HILLSBOROUGH COUNTY

RON FICARROTTA  
13TH JUDICIAL CIRCUIT JUDGE  
SUPREME COURT APPOINTEE

JOHN DEW  
EXECUTIVE DIRECTOR

TODD NEWTON  
GILCHRIST COUNTY

KYLE HUDSON  
HOLMES COUNTY  
SENATE APPOINTEE

JOE BOYD  
GENERAL COUNSEL

PAULA S. O'NEIL, PH.D.  
PASCO COUNTY

2560-102 BARRINGTON CIRCLE | TALLAHASSEE, FLORIDA 32308 | PHONE 850.386.2223 | FAX 850.386.2224 | WWW.FLCCOC.ORG

## AGENDA ITEM 3

**DATE:** February 26, 2019  
**SUBJECT:** Treasurer's Report  
**COUNCIL ACTION:** Approve CCOC Office Budget Update, Receive CCOC CFY 2017-18 Financial Statements, and Approve Revised Travel Policy

### OVERVIEW:

As seen on the attached CCOC Office Budget Report (**Attachment 1**), currently through the month of January 2019 the office has expended just over 30% of the approved budget. We have gone through 33% of the year. We are still on track to stay with the approved budget authority.

Attached is the CCOC's independent financial audit for the previous County Fiscal Year (**Attachment 2**). Lanigan and Associates provided us the CFY 2017-18 audit on 1/23/19. As in previous years, there were no issues or concerns noted in the report concerning the Corporation's financial practices or financial control. The letter from the firm to the Council is found on pages 32-36 of the Financial Statements.

The 2018 Legislature provided proviso in the Appropriations Act in Section 25 stating that "In order to implement appropriations in the 2018-2019 General Appropriations Act for state employee travel and notwithstanding section s. 112.061, Florida Statutes, costs for lodging associate with a meeting, conference, or convention organized or sponsored in whole or in part by a state agency or the judicial branch may not exceed \$150 per day." While we are not state employees or a state agency our office has consistently tried to mirror state policies. However, there are also times when it is very difficult to stay within the \$150-dollar range such as in Tallahassee during special dates during the Legislative session.

We currently have no reimbursement limit amount in our policy. The proposed revised travel plan places a limit of \$150 reimbursement for CCOC related travel but also allows the CCOC Executive Committee at their discretion to approve individual reimbursements beyond that amount (**Attachment 3**).

**COUNCIL ACTION:** Approve January 2019 CCOC Budget Report; receive and approve CFY 2017-18 Financial Statements; and determine if the CCOC travel policy should be revised and if so, effective when.

**LEAD STAFF:** John Dew, CCOC Executive Director

**ATTACHMENTS:**

1. CCOC Office Financials for CFY 18-19 through January
2. CFY 2017-18 Audited Financial Statements for CCOC from Lanigan and Associates
3. Proposed: CCOC Revised Travel Policy



**CCOC Budgetary Report  
County Fiscal Year 2018 - 2019  
(October 1, 2018 - September 30, 2019)**

	Budget Category Amount	Oct	Nov	Dec	Jan	Year to Date Expenditures	(%) of Budget Expended
<b>CCOC STAFF:</b>	\$864,441.46	\$81,695.35	\$86,254.59	\$62,971.05	\$66,029.87	\$296,950.86	34.35%
Executive Director	\$120,128.00	\$10,010.67	\$18,716.48	\$10,010.67	\$10,010.67	\$48,748.49	40.58%
Deputy Executive Director	\$106,019.00	\$8,834.92	\$8,834.92	\$8,834.92	\$8,834.92	\$35,339.68	33.33%
Information Systems Director	\$80,500.00	\$13,312.80	\$7,120.80	\$0.00	\$0.00	\$20,433.60	25.38%
Budget & Communications Director	\$82,915.00	\$6,708.33	\$6,708.33	\$6,708.33	\$7,269.28	\$27,394.27	33.04%
Budget Manager I	\$37,867.60	\$3,155.63	\$3,155.63	\$3,155.63	\$3,155.63	\$12,622.52	33.33%
Budget Manager I	\$46,865.00	\$3,935.42	\$3,905.42	\$3,905.42	\$3,905.42	\$15,651.68	33.40%
Budget Manager I	\$46,865.00	\$3,905.42	\$3,905.42	\$3,905.42	\$3,905.42	\$15,621.68	33.33%
Sr. Budget Manager	\$67,380.48	\$5,615.04	\$5,615.04	\$5,615.04	\$5,615.04	\$22,460.16	33.33%
Executive Assistant/Human Resources	\$35,901.48	\$2,991.79	\$2,991.79	\$2,991.79	\$2,991.79	\$11,967.16	33.33%
Internal Revenue(Corporation Responsibility)	\$50,000.00	\$4,402.87	\$4,835.13	\$3,819.71	\$3,801.57	\$16,859.28	33.72%
Retirement, Benefits, Workers' Comp and Other	\$190,000.00	\$18,822.46	\$20,465.63	\$14,024.12	\$16,540.13	\$69,852.34	36.76%
<b>OPS STAFF:</b>	\$22,000.00	\$936.25	\$4,076.25	\$6,408.75	\$5,931.25	\$17,352.50	78.88%
<b>GENERAL EXPENSES:</b>	\$85,159.54	\$5,710.06	\$4,429.76	\$4,716.91	\$3,788.48	\$18,645.21	21.89%
Rent (including Utilities)	\$45,159.54	\$3,389.82	\$3,368.74	\$3,474.97	\$3,311.23	\$13,544.76	29.99%
Communications (+ Internet and Phone)	\$5,000.00	\$437.56	\$237.97	\$346.52	\$306.63	\$1,328.68	26.57%
Equipment, Supplies and Other	\$35,000.00	\$1,882.68	\$823.05	\$895.42	\$170.62	\$3,771.77	10.78%
<b>TRAVEL:</b>	\$60,400.00	\$2,834.72	\$666.82	\$940.78	\$1,152.51	\$5,594.83	9.26%
<b>STAFF TRAINING:</b>	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>CONTRACTUAL EXPENSES:</b>	\$225,563.00	\$12,332.06	\$12,015.27	\$10,030.84	\$14,097.50	\$48,475.67	21.49%
General Counsel	\$111,000.00	\$6,177.50	\$7,015.00	\$6,182.50	\$6,662.50	\$26,037.50	23.46%
FY 14-15 Survey, Reporting, and Other Services	\$103,563.00	\$6,154.56	\$5,000.27	\$3,848.34	\$7,435.00	\$22,438.17	21.67%
Audit Services	\$11,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>EDUCATION SERVICES</b>	\$354,533.00	\$0.00	\$0.00	\$40,770.00	\$61,770.00	\$102,540.00	28.92%
<b>TOTALS:</b>	\$1,617,097.00	\$103,508.44	\$107,442.69	\$125,838.33	\$152,769.61	\$489,559.07	30.27%

\*CCOC has the authority to revise category amounts due to established Legislative Budget Authority.



Digitally signed by JD Peacock II  
DN: cn=JD Peacock II, o=Okaloosa County  
Clerk of Courts, ou=Clerk,  
email=jpeacock@okaloosaclerk.com, c=US  
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*JD* 2/11/19

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**FLORIDA CLERKS OF COURT  
OPERATIONS CORPORATION  
(A Component Unit of the State of Florida)  
TALLAHASSEE, FLORIDA**



**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Florida Clerks of Court Operations Corporation  
Tallahassee, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of the Florida Clerks of Court Operations Corporation (a component unit of the State of Florida), as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 financial statements 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 financial statements.

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

Independent Auditor's Report  
Page Two

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Florida Clerks of Court Operations Corporation as of September 30, 2018, and the changes in its financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information on pages 4 and 5 and the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Florida Clerks of Court Operations Corporation's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by Chapter 10.650, *Rules of the Auditor General*, and is not a required part of the basic financial statements.

The schedule of expenditures of state financial assistance is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Independent Auditor's Report  
Page Three

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 23, 2019, on our consideration of the Florida Clerks of Court Operations Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Florida Clerks of Court Operations Corporation's internal control over financial reporting and compliance.

*Lanigan & Associates, PC*

Tallahassee, Florida  
January 23, 2019

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Florida Clerks of Court Operations Corporation's (the FCCOC) financial performance provides an overview of the FCCOC's financial activities for the year ended September 30, 2018. Please read it in conjunction with the FCCOC's basic financial statements, which begin on page 6.

The Florida Clerks of Court Operations Conference (the Conference) was established in 2003 by Section 28.35, *Florida Statutes*, to establish a process for the review and approval of court-related proposed budgets submitted by the respective Clerks of the Court. The 2004 session of the Florida Legislature amended Section 28.35, *Florida Statutes*, making the Conference a public corporation and changing its name to Florida Clerks of Court Operations Corporation.

During the 2009 session, the Florida Legislature changed the FCCOC from a quasi-governmental form of government to a governmental fund housed under the Justice Administrative Commission (JAC). The Florida Legislature identified a source of court fees, collected from the Clerks throughout the State, to fund the operations of the FCCOC.

Beginning on July 1, 2013, the Florida Legislature changed the structure and funding for the FCCOC. The corporation reverted back to being a separate entity with a September 30 fiscal year end and will no longer be housed under the JAC. Instead, the FCCOC will be funded pursuant to a contract with the Chief Financial Officer of the State of Florida. The employees of the corporation will still participate in the Florida Retirement System. Further, the Corporation may hire staff and pay other expenses necessary to perform the official duties and responsibilities.

The FCCOC issues basic financial statements comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The FCCOC is considered a blended component unit of the State of Florida.

The FCCOC implemented Governmental Accounting Standards (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment to GASB Statement No. 27*, which requires employers providing a defined benefit plan to report their net pension liability.

**MANAGEMENT’S DISCUSSION AND ANALYSIS (CONTINUED)**

The following table presents the FCCOC’s condensed Statement of Net Position as of September 30, 2018 and 2017, as derived from the government-wide Statement of Net Position.

**Table 1 – Net Position**

	<u>2018</u>	<u>2017</u>
Total Assets	\$ 972,293	\$ 913,480
Deferred Outflows of Resources	421,889	514,980
Total Liabilities	(828,029)	(872,627)
Deferred Inflows of Resources	<u>(138,067)</u>	<u>(102,473)</u>
Net Position	<u>\$ 428,086</u>	<u>\$ 453,360</u>

The following table presents the FCCOC’s condensed Statement of Activities for year ended September 30, 2018 and 2017, as derived from the government-wide Statement of Activities.

**Table 2 – Changes in Net Position**

	<u>2018</u>	<u>2017</u>
Total Revenues	\$ 1,508,329	\$ 1,431,928
Total Expenditures	<u>1,533,603</u>	<u>1,520,766</u>
Change in Net Position	(25,274)	(88,838)
Net Position - Beginning of Year	<u>453,360</u>	<u>542,198</u>
Net Position Ending	<u>\$ 428,086</u>	<u>\$ 453,360</u>

**Requests for Information**

Questions concerning any of the information provided in this report or requests for additional information should be addressed to John Dew, Executive Director, Florida Clerks of Court Operations Corporation, 2560-102 Barrington Circle, Tallahassee, Florida 32308.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2018**

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	<b>Governmental Activities</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and Cash Equivalents	\$ 948,240
Prepaid Expenses and Other Assets	4,107
<b>Noncurrent Assets</b>	
Capital Assets:	
Equipment, Net	19,946
<b>Total Assets</b>	<b>972,293</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Outflows Related to Pensions	421,889
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts Payable and Accrued Liabilities	29,087
Compensated Absences - Current	17,749
<b>Noncurrent Liabilities</b>	
Compensated Absences	70,998
Pension Liability	710,195
<b>Total Liabilities</b>	<b>828,029</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Inflows Related to Pensions	138,067
<b>NET POSITION</b>	
Net Investment in Capital Assets	19,946
Unrestricted	408,140
<b>Total Net Position</b>	<b>\$ 428,086</b>

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>	<b>Net (Expenses)</b>
		<b>State Appropriations</b>	<b>Revenues and</b>
		<b>and Court Fees</b>	<b>Changes in Net</b>
			<b>Assets</b>
<b>Primary Government:</b>			
Governmental Activities:			
State Courts	\$ 1,533,603	\$ 1,507,740	\$ (25,863)
Total Governmental Activities	\$ 1,533,603	\$ 1,507,740	(25,863)
Other Revenue			589
Change in Net Assets			(25,274)
Net Position - Beginning of Year			453,360
<b>Net Position - End of Year</b>			<b>\$ 428,086</b>

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**BALANCE SHEET**  
**GOVERNMENTAL FUND**  
**SEPTEMBER 30, 2018**

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	<u>Special Revenue Fund</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and Cash Equivalents	\$ 948,240
Prepaid Expenses and Other Assets	<u>4,107</u>
<b>Total Current Assets</b>	<b><u>\$ 952,347</u></b>
<b>LIABILITIES AND FUND BALANCE</b>	
<b>Current Liabilities</b>	
Accounts Payable and Accrued Liabilities	\$ 29,087
<b>Fund Balance</b>	
Restricted Fund Balance	<u>923,260</u>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 952,347</u></b>
Amounts reported for "Governmental Activities" in Statement of Net Position are different because:	
Fund Balance - Governmental Fund	\$ 923,260
Capital Assets, Net of Depreciation used in Governmental Activities, are not financial resources and therefore are not reported in the fund financial statements.	19,946
Deferred outflows and inflows of resources are not available in the current period and, therefore, are not reported in the governmental funds. Deferred outflows and inflows of resources at year-end consist of:	
Deferred Outflows Related to Pensions	421,889
Deferred Inflows Related to Pensions	(138,067)
Long-term liabilities, including compensated absences and pension, are not due and payable in the current period and therefore are not reported in the fund financial statements.	<u>(798,942)</u>
<b>Net Position of Governmental Activities</b>	<b><u>\$ 428,086</u></b>



**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

---

	<b>Special Revenue Fund</b>
<b>Revenues</b>	
State Financial Assistance	\$ 1,507,740
Interest Income	589
	1,508,329
<b>Expenditures</b>	
Current:	
State Courts:	
Personnel Services	880,148
Expenses	539,855
Capital Outlay	9,740
	1,429,743
Total Expenditures	1,429,743
Net Change in Fund Balance - Governmental Fund	78,586
Restricted Fund Balance, September 30, 2017	844,674
<b>Restricted Fund Balance, September 30, 2018</b>	<b>\$ 923,260</b>

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE OF GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

---

Net change in Fund Balance - Governmental Fund	\$	78,586
<p>Amounts reported for Governmental Activities in the Statement of Activities are different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which the capital outlay of \$9,740 exceeded depreciation expense of \$5,968 in the current period.</p>		
		3,772
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.</p>		
Change in Pension Related Balances		(108,672)
Decrease in Compensated Absences		1,040
		(107,632)
Change in Net Position of Governmental Activities	\$	(25,274)

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2018**

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**NOTE 1: *Summary of Significant Accounting Policies***

***Reporting Entity***

These financial statements are intended to present the financial position and results of operations of the Florida Clerks of Court Operations Corporation (FCCOC). The FCCOC is a blended component unit of the State of Florida and is included in the State of Florida's annual financial report. The financial statements contained herein represent the financial transactions of only the FCCOC.

The 2013 session of the Florida Legislature amended Section 28.35, *Florida Statutes*, making the Florida Clerks of Court Operations Corporation a stand-alone entity separate from the state and financed through a contract with the Department of Financial Services, effective July 1, 2013.

FCCOC is classified as a not-for-profit governmental entity whose activities are accounted for in a special revenue fund. The FCCOC has no component units.

***Government-Wide and Fund Accounting***

The FCCOC's financial statements have been prepared in accordance with generally accepted accounting principles prescribed by the Governmental Accounting Standards Board (GASB). GASB Statement No. 34 establishes financial reporting requirements for state and local governments throughout the United States. The financial data of the FCCOC is presented in the required GASB format as discussed on the following pages.

***Government-Wide Accounting***

The government-wide financial statements, including the Statement of Net Position and the Statement of Activities, report information regarding the activities of the FCCOC. Government-wide statements distinguish between government-type and business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

<b>NOTE 1: <i>Summary of Significant Accounting Policies (continued)</i></b>
--

As a branch of government that does not levy taxes, the FCCOC is funded by an appropriation of the Florida Legislature through a portion of the fees collected by the Clerks of Court for filing a civil action in Circuit Court, as specified in Section 28.241, *Florida Statutes*. The government-wide financial statements present this activity as a special revenue fund.

### ***Fund Accounting***

In fund accounting, the diverse nature of governmental operations and the necessity of determining compliance with legal provisions require modification of accounting systems commonly used by commercial enterprises. The FCCOC special revenue fund is considered a separate entity with self-balancing accounts that include, where applicable, its assets, liabilities, fund equity, revenues, expenditures and other financial sources and uses.

**Government Fund Type: Special Revenue Fund** – Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments or expendable trusts) that are legally restricted to expenditures for specified purposes.

GASB Statement No. 54 requires fund balance reported in the governmental fund balance sheet to be classified using a hierarchy based primarily on the extent to which a government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Within this hierarchy, fund balance is first classified as nonspendable, then restricted, committed, assigned, and unassigned.

- *Nonspendable* – This component of fund balance consists of amounts that cannot be spent because (a) they are not expected to be converted to cash, or (b) they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund.
- *Restricted* – This component of fund balance consists of amounts that are constrained either (a) externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments), or (b) by law through constitutional provisions or enabling legislation.
- *Committed* – This component of fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolution of the FCCOC's board. These committed amounts cannot be used for any other purpose unless the board removes or changes the specified use by taking the same type of action employed to constrain those amounts.
- *Assigned* – This component of fund balance consists of amounts that are constrained by the FCCOC board's intent to be used for specific purposes, but are neither restricted nor committed.

The FCCOC is a special revenue fund and is a component unit of the State of Florida. The activities of the FCCOC are directed by Florida Statute. Accordingly, the fund balance is classified as restricted.

**NOTE 1: Summary of Significant Accounting Policies (continued)*****Net Position***

Net position represents all assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources. The FCCOC does not have any amount required to be reported as deferred outflows/inflows of resources as of September 30, 2018. Net position is presented on the Statement of Net Position into the following categories:

- *Net Investment in Capital Assets* – Capital assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets.
- *Restricted* – Net position subject to externally imposed stipulations on their use.
- *Unrestricted* – All remaining net position that do not meet the definition of “net investment in capital assets” or “restricted”.

When both restricted and unrestricted resources are available for the same purpose, restricted net position are considered to be used first over unrestricted net position.

***Basis of Accounting***

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accounting and financial reporting treatment applied is determined by the type of financial statement presentation.

***Measurement Focus***

The government-wide statements are reported using an economic resources management focus and accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental-type and business-type activities are included in the Statement of Net Position. Revenues are recognized when earned and expenses are recognized at the time the liabilities are incurred in the Statement of Activities. In these statements, capital assets are reported and depreciated.

In the Special Revenue Fund, revenues are based on transfers required by law and actual billings to other governmental agencies and are recognized when they become measurable and available. Expenditures are generally recognized under a modified accrual basis of accounting when the related fund liability is incurred.

Governmental funds are reported using a current financial resources measurement focus and the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

**NOTE 1: Summary of Significant Accounting Policies (continued)*****Cash***

Cash consists of demand deposits held at qualified public depositories. Qualified public depositories of public funds are required to provide collateral each month pursuant to Section 280.04, Florida Statutes. The collateral is held by the Florida Division of Treasury or other custodian with full legal rights maintained by the Florida Division of Treasury to transfer ownership. Any loss not covered by the pledged securities and deposit insurance would be assessed by the Florida Division of Treasury and paid by the other public depositories. Therefore, any amount of the FCCOC's demand deposits in excess of FDIC protection would be fully insured or collateralized.

***Capital Assets***

In the governmental fund statements, general fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental fund types.

In the government-wide statements, tangible assets used in operations with an initial useful life that extends beyond one year and valued at more than a specified threshold are capitalized. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset lives are not capitalized. Capital assets are depreciated using the straight-line method of depreciation over their estimated useful lives (3-5 years). These assets are reported net of accumulated depreciation on the Statement of Net Position.

***Deferred Inflows of Resources***

Represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources until that time. The FCCOC has deferred inflows of resources related to pension items.

***Deferred Outflows of Resources***

Represents an acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense) until that future time. The FCCOC has deferred outflows of resources related to pension items.

***Support from State Government***

The FCCOC received all of its support and revenue from a contract with the State of Florida's Chief Financial Officer. The contract is renewed and/or renegotiated annually. Revenue is recognized as it is received from the Department of Financial Services' CCOC Trust Fund. The CCOC Trust Fund collects court filing fees for Circuit Civil Court cases. The FCCOC receives \$4.50 from each filing fee.

**NOTE 1: Summary of Significant Accounting Policies (continued)**

*Estimates*

The preparation of these financial statements in conformity with accounting principles generally accepted in the United States of America requires FCCOC to make estimates and assumptions based on analytical methods in determining depreciation and various accruals. Actual results may differ from those estimates.

*Subsequent Events*

Subsequent events were evaluated through January 23, 2019, which is the date the financial statements were available to be released. As of this date, we were not aware of any other subsequent events.

**NOTE 2: Budgetary Process**

Pursuant to its Plan of Operation, FCCOC shall adopt an annual operating budget and program work plan for each fiscal year, as recommended by the Executive Council. The program work plan shall clearly outline the annual objectives of the Executive Council relative to duties and responsibilities and provide an anticipated schedule for completion of those objectives. The budget is adopted on the modified accrual basis of accounting.

**NOTE 3: Capital Assets**

Capital asset activity for the year ended September 30, 2018 was as follows:

	<u>September 30, 2017</u>	<u>Additions</u>	<u>Retirements</u>	<u>September 30, 2018</u>
Fixed Assets -				
Furniture and Equipment	\$ 79,019	\$ 9,740	\$ -	\$ 88,759
Less Accumulated Depreciation	<u>(62,845)</u>	<u>(5,968)</u>	<u>-</u>	<u>(68,813)</u>
<b>Capital Assets, net</b>	<u>\$ 16,174</u>	<u>\$ 3,772</u>	<u>\$ -</u>	<u>\$ 19,946</u>

Depreciation expense of \$5,968 is recorded in the Statement of Activities for the government-wide statements.

**NOTE 4: Operating Leases**

The FCCOC has a short-term lease agreement for office space and office equipment. The lease is accounted for as an operating lease. Lease payments are recorded as expenditures of the fund when paid and incurred. Rental expenditures for the year ended September 30, 2018 was \$33,750.

**NOTE 5: Long-Term Liabilities**

Long-term liability activity for the year ended September 30, 2018 is as follows:

	Beginning Balances	Additions	Payments	Ending Balances	Current Portion of Long-term Liabilities
Accrued Leave Liability	\$ 89,787	\$ 61,100	\$ (62,140)	\$ 88,747	\$ 17,749
Pension Liability	730,208	43,039	(63,052)	710,195	-
<b>Total Long-Term Debt</b>	<b>\$ 819,995</b>	<b>\$ 104,139</b>	<b>\$ (125,192)</b>	<b>\$ 798,942</b>	<b>\$ 17,749</b>

**NOTE 6: Florida Retirement System Plans**

Florida Retirement System:

General Information – All of the FCCOC’s employees participate in the Florida Retirement System (FRS). As provided by Chapters 121 and 112, Florida Statutes, the FRS provides two cost sharing, multiple employer defined benefit plans administered by the Florida Department of Management Services, Division of Retirement, including the FRS Pension Plan (“Pension Plan”) and the Retiree Health Insurance Subsidy (“HIS Plan”). Under Section 121.4501, Florida Statutes, the FRS also provides a defined contribution plan (“Investment Plan”) alternative to the FRS Pension Plan, which is administered by the State Board of Administration (“SBA”). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university, community college, or a participating city or special district within the State of Florida. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 121, Florida Statutes, and Chapter 60S, Florida Administrative Code. Amendments to the law can be made only by an act of the Florida State Legislature.

The State of Florida annually issues a publicly available financial report that includes financial statements and required supplementary information for the FRS. The latest available report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, Florida 32315-9000, or from the Web site: [www.dms.myflorida.com/workforce\\_operations/retirement/publications](http://www.dms.myflorida.com/workforce_operations/retirement/publications).



**NOTE 6: *Florida Retirement System Plans (continued)*****Pension Plan**

Plan Description – The Pension Plan is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (“DROP”) for eligible employees.

Benefits Provided – Benefits under the Pension Plan are computed on the basis of age, average final compensation, and service credit. For Pension Plan members enrolled before July 1, 2011, Regular class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Vested members with less than 30 years of service may retire before age 62 and receive reduced retirement benefits. Special Risk Administrative Support class members who retire at or after age 55 with at least six years of credited service or 25 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Special Risk class members (sworn law enforcement officers, firefighters, and correctional officers) who retire at or after age 55 with at least six years of credited service, or with 25 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 3.0% of their final average compensation based on the five highest years of salary for each year of credited service. Senior Management Service class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 2.0% of their final average compensation based on the five highest years of salary for each year of credited service. Elected Officers’ class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 3.0% (3.33% for judges and justices) of their final average compensation based on the five highest years of salary for each year of credited service.

For Plan members enrolled on or after July 1, 2011, the vesting requirement is extended to eight years of credited service for all these members and increasing normal retirement to age 65 or 33 years of service regardless of age for Regular, Senior Management Service, and Elected Officers’ class members, and to age 60 or 30 years of service regardless of age for Special Risk and Special Risk Administrative Support class members. Also, the final average compensation for all these members will be based on the eight highest years of salary.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is three percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of three percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by three percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

**NOTE 6: Florida Retirement System Plans (continued)**

In addition to the above benefits, the DROP program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with a FRS employer for a period not to exceed 60 months after electing to participate. Deferred monthly benefits are held in the FRS Trust Fund and accrue interest. There are no required contributions by DROP participants.

Contributions – Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants, are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on state-wide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year. The employer contribution rates by job class for the periods from October 1, 2017 through June 30, 2018 and from July 1, 2018 through September 30, 2018, respectively, were as follows: Regular—7.92% and 8.26%; Senior Management Service—22.71% and 24.06%; and DROP participants—13.26% and 14.03%. These employer contribution rates include 1.66% and 1.66% HIS Plan subsidy for the periods October 1, 2017 through June 30, 2018 and from July 1, 2018 through September 30, 2018, respectively.

The FCCOC’s contributions, including employee contributions, to the Pension Plan totaled \$52,392 for the fiscal year ended September 30, 2018.

The FCCOC recognizes pension liabilities, pension expense and deferred outflows of resources and deferred inflows of resources related to pensions on the accrual basis of accounting. At September 30, 2018, the FCCOC reported a liability of \$521,823 for their proportionate share of the Pension Plan’s net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018. The FCCOC’s proportionate share of the net pension liability was based on the FCCOC’s 2017-18 fiscal year contributions relative to the 2017-18 fiscal year contributions of all participating members. At June 30, 2018, the FCCOC’s proportionate share for all funds was 0.0017 percent.

For the fiscal year ended September 30, 2018, the FCCOC recognized pension expense of \$82,975. In addition, these activities reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>FRS Pension</b>	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 44,207	\$ 1,604
Changes of Assumptions	170,506	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	40,317
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	109,424	75,909
Pension Plan Contributions Subsequent to the Measurement Date	15,080	-
Total	\$ 339,217	\$ 117,830

**NOTE 6: Florida Retirement System Plans (continued)**

The Pension Plan’s deferred outflows of resources related to the FCCOC’s contributions to the Plan subsequent to the measurement date, totaling \$15,080 will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

<b>Year ended June 30:</b>	<b>FRS Amount</b>
2019	\$ 79,932
2020	54,550
2021	7,606
2022	36,323
2023	24,288
Thereafter	3,607
Total	<u>\$ 206,306</u>

Actuarial Assumptions – The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

Inflation	2.60 %
Salary increases	3.25%, average, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

The long-term expected rate of return was decreased from 7.10% to 7.00%, and the active member mortality assumption was updated.

Mortality rates were based on the Generational RP-2000 with Projection Scale BB tables.

The actuarial assumptions used in the July 1, 2018, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

The long-term expected rate of return on Pension Plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

**NOTE 6: Florida Retirement System Plans (continued)**

<u>Asset Class</u>	<u>Target Allocation (1)</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Standard Deviation</u>
Cash	1.0%	2.9%	2.9%	1.8%
Fixed Income	18.0%	4.4%	4.3%	4.0%
Global Equity	54.0%	7.6%	6.3%	17.0%
Real Estate (Property)	11.0%	6.6%	6.0%	11.3%
Private Equity	10.0%	10.7%	7.8%	26.5%
Strategic Investments	6.0%	6.0%	5.7%	8.6%
Total	<u>100%</u>			
Assumed Inflation - Mean			2.6%	1.9%

(1) As outlined in the Pension Plan's investment policy

Discount Rate – The discount rate used to measure the total pension liability was 7.00%. The Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculation of the total pension liability is equal to the long-term expected rate of return.

Sensitivity of the FCCOC’s Proportionate Share of the Net Position Liability to Changes in the Discount Rate – The following represents the FCCOC’s proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	FRS Net Pension Liability		
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Proportionate Share of the Net Pension Plan Liability	\$ 952,348	\$ 521,823	\$ 164,246

Pension Plan Fiduciary Net Position – Detailed information regarding the Pension Plan’s fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

**NOTE 6: Florida Retirement System Plans (continued)****HIS Plan**

Plan Description – The HIS Plan is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided – For the fiscal year ended September 30, 2018, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month. To be eligible to receive these benefits, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Contributions – The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2018, the HIS contribution for the period October 1, 2017 through June 30, 2018 and from July 1, 2018 through September 30, 2018 was 1.66% and 1.66%, respectively. The FCCOC contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The FCCOC's contributions to the HIS Plan totaled \$10,120 for the fiscal year ended September 30, 2018.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – The basis of accounting and financial reporting of the FCCOC's HIS Plan is identical to that of the FCCOC's Pension Plan. At September 30, 2018, the FCCOC reported a liability of \$188,372 for their proportionate share of the FCCOC's HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018. The FCCOC's proportionate share of the net pension liability was based on the FCCOC's 2017-18 fiscal year contributions relative to the 2017-18 fiscal year contributions of all participating members. At June 30, 2018, the FCCOC's proportionate share of all funds was 0.00018 percent rounded.

For the fiscal year ended September 30, 2018, the FCCOC recognized pension expense of \$25,697. In addition, these activities reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**NOTE 6: Florida Retirement System Plans (continued)**

	<b>HIS Pension</b>	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 2,884	\$ 320
Changes of Assumptions	20,949	19,917
Net Difference Between Projected and Actual Earnings on HIS Plan		
Investments	114	-
Changes in Proportion and Differences Between HIS Plan		
Contributions and Proportionate Share of Contributions	55,917	-
HIS Plan Contributions Subsequent to the Measurement Date	2,808	-
Total	\$ 82,672	\$ 20,237

The deferred outflows of resources related to the HIS Plan resulting from the FCCOC's contributions to the HIS Plan subsequent to the measurement date, totaling \$2,808, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2018. Other amounts reported as deferred outflows of resources related to the HIS Plan will be recognized as pension expense as follows:

<b>Year ended June 30:</b>	<b>HIS Amount</b>
2019	\$ 41,645
2020	41,491
2021	29,067
2022	6,529
2023	(40,525)
Thereafter	(18,579)
Total	\$ 59,628

Actuarial Assumptions – The total pension liability in the July 1, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60 %
Salary increases	3.25%, average, including inflation
Municipal bond rate	3.87 %

The municipal bond rate used to determine total pension liability was increased from 2.87% to 3.87%

Mortality rates were based on the Generational RP-2000 with Projection Scale BB tables.

The actuarial assumptions used in the July 1, 2018, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

**NOTE 6: Florida Retirement System Plans (continued)**

Discount Rate – The discount rate used to measure the total pension liability was 3.87%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

Sensitivity of the FCCOC’s Proportionate Share of the Net Position Liability to Changes in the Discount Rate – The following represents the FCCOC’s proportionate share of the net pension liability calculated using the discount rate of 3.87%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (2.87%) or one percentage point higher (4.87%) than the current rate:

	HIS Net Pension Liability		
	1% Decrease (2.87%)	Current Discount Rate (3.87%)	1% Increase (4.87%)
Proportionate Share of the Net HIS Plan Liability	\$ 214,545	\$ 188,372	\$ 166,556

Pension Plan Fiduciary Net Position – Detailed information regarding the HIS Plan’s fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

**NOTE 6: *Florida Retirement System Plans (continued)*****Investment Plan**

The SBA administers the defined contribution plan officially titled the FRS Investment Plan. The Investment Plan is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. County employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected County Officers, etc.), as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts during the 2017-18 fiscal year, as established by Section 121.72, Florida Statutes, are based on a percentage of gross compensation, by class, as follows: Regular class 6.30% and Senior Management Service class 7.67%.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2018, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the FCCOC.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

The FCCOC's Investment Plan pension expense totaled \$269,691 for the fiscal year ended September 30, 2018.



**REQUIRED SUPPLEMENTARY  
INFORMATION**

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION  
 SCHEDULE OF THE FCCOC PROPORTIONATE SHARE OF NET PENSION LIABILITY  
 FLORIDA RETIREMENT SYSTEM  
 LAST TEN FISCAL YEARS\***

	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
FCCOC's proportion of the net pension liability	0.001732449%	0.001858821%	0.002392839%	0.001867358%	0.001691518%
FCCOC's proportionate share of the net pension liability	\$ 521,823	\$ 549,827	\$ 604,194	\$ 241,194	\$ 103,207
FCCOC's covered-employee payroll	\$ 264,015	\$ 297,968	\$ 297,903	\$ 282,374	\$ 262,967
FCCOC's proportionate share of the net pension liability as a percentage of its covered-employee payroll	197.65%	184.53%	202.82%	85.42%	39.25%
Plan fiduciary net position as a percentage of the total pension liability	84.26%	83.89%	84.88%	92.00%	96.09%

\* The amounts presented for each fiscal year were determined as of 6/30.  
 No data is available for the previous five years.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION  
 SCHEDULE OF THE FCCOC'S CONTRIBUTIONS  
 FLORIDA RETIREMENT SYSTEM  
 LAST TEN FISCAL YEARS\***

	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Contractually required contribution	\$ 52,392	\$ 48,390	\$ 58,353	\$ 45,528	\$ 37,051
Contributions in relation to the contractually required contribution	(52,392)	(48,390)	(58,353)	(45,528)	(37,051)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
FCCOC's covered-employee payroll	\$ 264,015	\$ 297,968	\$ 297,903	\$ 282,374	\$ 262,967
Contributions as a percentage of covered-employee payroll	19.84%	16.24%	19.59%	16.12%	14.09%

\* The amounts presented for each fiscal year were determined as of 6/30.  
 No data is available for the previous five years.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION  
 SCHEDULE OF THE FCCOC PROPORTIONATE SHARE OF NET PENSION LIABILITY  
 HEALTH INSURANCE SUBSIDY PROGRAM  
 LAST TEN FISCAL YEARS\***

	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
FCCOC's proportion of the net pension liability	0.001779764%	0.001686976%	0.001685738%	0.001633944%	0.001527621%
FCCOC's proportionate share of the net pension liability	\$ 188,372	\$ 180,381	\$ 196,466	\$ 166,637	\$ 142,836
FCCOC's covered-employee payroll	\$ 264,015	\$ 297,968	\$ 297,903	\$ 282,374	\$ 262,967
FCCOC's proportionate share of the net pension liability as a percentage of its covered-employee payroll	71.35%	60.54%	65.95%	59.01%	54.32%
Plan fiduciary net position as a percentage of the total pension liability	2.15%	1.64%	0.97%	0.50%	0.99%

\* The amounts presented for each fiscal year were determined as of 6/30.  
 No data is available for the previous five years.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION  
 SCHEDULE OF THE FCCOC'S CONTRIBUTIONS  
 HEALTH INSURANCE SUBSIDY PROGRAM  
 LAST TEN FISCAL YEARS\***

	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Contractually required contribution	\$ 10,120	\$ 8,928	\$ 8,640	\$ 6,246	\$ 5,233
Contributions in relation to the contractually required contribution	(10,120)	(8,928)	(8,640)	(6,246)	(5,233)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
FCCOC's covered-employee payroll	\$ 264,015	\$ 297,968	\$ 297,903	\$ 282,374	\$ 262,967
Contributions as a percentage of covered-employee payroll	3.83%	3.00%	2.90%	2.21%	1.99%

\* The amounts presented for each fiscal year were determined as of 6/30.  
 No data is available for the previous five years.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL - GOVERNMENTAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	<u>Governmental Fund</u>			
	<u>Special Revenue</u>			
	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
<b>Revenues:</b>				
State Financial Assistance	\$ 1,617,097	\$ 1,617,097	\$ 1,507,740	\$ (109,357)
Interest Income	-	-	589	589
Total Revenues	<u>1,617,097</u>	<u>1,617,097</u>	<u>1,508,329</u>	<u>(108,768)</u>
<b>Expenditures:</b>				
Current				
State Courts:				
Personnel Services	821,949	821,949	880,148	(58,199)
Expenses	795,148	795,148	539,855	255,293
Operating Capital Outlay	-	-	9,740	(9,740)
Total Expenditures	<u>1,617,097</u>	<u>1,617,097</u>	<u>1,429,743</u>	<u>187,354</u>
 Net Change in Fund Balance - Governmental Fund	 <u>\$ -</u>	 <u>\$ -</u>	 78,586	 <u>\$ 78,586</u>
Restricted Fund Balance, Beginning of Year			<u>844,674</u>	
<b>Restricted Fund Balance, End of Year</b>			<b><u>\$ 923,260</u></b>	

**REPORTS REQUIRED UNDER  
GOVERNMENT AUDITING STANDARDS  
AND CHAPTER 10.550, RULES OF  
THE AUDITOR GENERAL**

**LANIGAN & ASSOCIATES, P.C.**  
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Florida Clerks of Court Operations Corporation  
Tallahassee, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the Florida Clerks of Court Operations Corporation, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise Florida Clerks of Court Operations Corporation's basic financial statements, and have issued our report thereon dated January 23, 2019.

***Internal Control Over Financial Reporting***

In planning and performing our audit, we considered the Florida Clerks of Court Operations Corporation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Florida Clerks of Court Operations Corporation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Florida Clerks of Court Operations Corporation's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



Report on Internal Control  
Page Two

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Florida Clerks of Court Operations Corporation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Lanigan & Associates, PC*

Tallahassee, Florida  
January 23, 2019

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR STATE PROJECT AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY CHAPTER 10.550,  
RULES OF THE AUDITOR GENERAL**

To the Board of Directors  
Florida Clerks of Court Operations Corporation  
Tallahassee, Florida

**Report on Compliance for Each Major State Project**

We have audited Florida Clerks of Court Operations Corporation's compliance with the types of compliance requirements described in the *Department of Financial Service's State Projects Compliance Supplement* that could have a direct and material effect on each of the Florida Clerks of Court Operations Corporation's major state projects for the year ended September 30, 2018. Florida Clerks of Court Operations Corporation's major state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its major state projects.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Florida Clerks of Court Operations Corporation's major State projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General. Those standards and Chapter 10.550, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State project occurred. An audit includes examining, on a test basis, evidence about Florida Clerks of Court Operations Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major State project. However, our audit does not provide a legal determination of the Florida Clerks of Court Operations Corporation's compliance.

Report on Compliance  
Page Two

***Opinion on Each Major State Project***

In our opinion, Florida Clerks of Court Operations Corporation complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state projects for the year ended September 30, 2018.

**Report on Internal Control over Compliance**

Management of Florida Clerks of Court Operations Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Florida Clerks of Court Operations Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major State project and to test and report on internal control over compliance in accordance with Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Florida Clerks of Court Operations Corporation's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a State project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a State project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or as combination of deficiencies, in internal control over compliance with the type of compliance requirement of a State project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses, or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and results of that testing based on the requirements of Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

*Lanigan & Associates, PC*

Tallahassee, Florida  
January 23, 2019

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION  
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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	<b>CSFA Number</b>	<b>Contract Number</b>	<b>Expenditures</b>
<b><u>STATE:</u></b>			
<u>State of Florida, Department of Financial Services</u>			
FCCOC/CFO Contract	N/A	N/A	\$ 1,533,603
<b>TOTAL STATE FINANCIAL ASSISTANCE EXPENDED</b>			<b>\$ 1,533,603</b>

**NOTES:**

- (1) The Schedule of Expenditures of State Financial Assistance was prepared on the accrual basis of accounting.
- (2) The program does not utilize sub-recipients.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

---

**SECTION I - SUMMARY OF AUDIT RESULTS**

**1. Type of Audit Report issued on the Financial Statements**

Unmodified

**2. Significant Deficiencies and/or Material Weaknesses in Internal Control**

None noted

**3. Noncompliance Material to Audited Financial Statements**

Audit disclosed no material instances of noncompliance

**4. Significant Deficiencies and/or Material Weaknesses in Internal Control Over the Major State Project**

None noted

**5. Type of Audit Report Issued on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major State Project**

Unmodified Opinion

**6. Audit Findings Relative to the Major State Project**

The audit disclosed no findings required to be reported under Major State Projects

**7. Major State Projects**

**State Project**

\_\_\_\_\_  
State of Florida, Department of Financial Services  
FCCOC/CFO Contract

**8. Threshold**

The threshold for distinguishing Type A or Type B programs was \$750,000

**9. Auditee Risk Assessment**

The organization qualified as a low risk auditee

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION  
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

---

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None Reported.

**SECTION III – STATE PROJECT FINDINGS AND QUESTIONED COSTS**

None Reported.

**SECTION IV – PRIOR YEAR AUDIT FINDINGS**

None Reported.

## FLORIDA CLERKS OF COURT OPERATIONS CORPORATION (CCOC)

**Title: Travel Policy and Procedures**

### **I. PURPOSE:**

To establish regulations and procedures for the Clerks of Court Operations Corporation (CCOC), employees and authorized persons where authorized travel is necessary and reimbursement is requested.

### **II. DEFINITIONS**

Employees - All employees of the CCOC.

Authorized Person - A person, other than an employee, who is authorized to incur travel expenses in the performance of the CCOC's official duties, such as a consultant.

### **III. SCOPE AND APPLICABILITY**

Travel expenses shall be limited to those expenses necessarily incurred in the performance of a public purpose authorized by law to be performed by the CCOC and must be within limitations described herein. This policy has been drafted using the State of Florida rules as a guideline.

This policy applies to all travel as defined herein for any purpose and for which reimbursement will be claimed by employees and authorized persons of the CCOC as follows:

1. All such persons are eligible to travel in the conduct of CCOC business or to attend meetings, conferences, conventions, and training sessions for the benefit of the CCOC, at CCOC expense, pursuant to proper authorization prescribed herein.
2. Employees who travel for the purpose of obtaining certifications required for continued employment with CCOC is an allowable expense.
3. Consultant travel which is not covered within the scope of the consultant's contract and which is billed separately to the CCOC on a cost reimbursement basis must receive prior approval and will be reimbursed in accordance with this policy.

4. Under no circumstances will an employee be reimbursed for travel expenses incurred for the purpose of taking job placement examinations for the purpose of applying for jobs, whether written or oral.

#### **IV. EXCEPTIONS**

Any exceptions or unusual circumstances not provided for in this policy should be documented and approved by the Budget Director or Executive Director prior to travel.

#### **V. TYPES OF TRAVEL**

- A. Class "A" Travel: continuous travel for a period of 24 hours or more out of town. The travel day for Class "A" travel shall be a calendar day (midnight to midnight).
- B. Class "B" Travel: continuous travel of less than 24 hours which involves overnight absences out of town. The travel day for Class "B" travel shall begin at the same time as the travel period. Class A and Class B Travel shall include any assignment of official business outside of regular office hours and away from regular places of employment when it is considered necessary to stay overnight and for which travel expenses are approved.
- C. Class "C" Travel: travel for short or day trips where the traveler is not away from his or her official headquarters overnight.
- D. Local Mileage: travel of less than 24 hours in which the traveler is not away from official headquarters overnight and which involves the use of a privately owned vehicle for official business within Leon and the surrounding counties and for which no meal reimbursements are claimed.

#### **VI. TRAVEL AUTHORIZATION**

All travel will be conducted pursuant to authorized annual budget allocations. Prior to incurring any Class A, Class B, or Class C travel expense for which reimbursement or cash advance is requested, a travel request should be approved and authorized by the appropriate authority. Local mileage which is included in the annual budget allocation for travel does not need prior authorization and should be reimbursed in accordance with this policy. Authority for approval of Class A, Class B, and Class C travel is designated as follows:

Employees:

Employees travel is to be approved by the Executive Director or Budget Director.



Other Authorized Persons:

1. Consultants, Trainers/Presenters, and contractors, traveling on a cost reimbursement basis, must have their travel authorized by the Executive Director or Budget Director.
2. The following guidelines may be used when approving requests for travel:
  - a. Funds are available in the budget.
  - b. A determination is made that a public purpose is achieved in taking the trip.
  - c. The number of persons traveling is the minimum number required to accomplish the purpose of the trip.
  - d. The method of travel (e.g., air, vehicle) is specified and the routing and other arrangements are the most economical available and result in the shortest time away or the lowest overall cost consistent with the distance to be traveled and the purpose of the trip.

**VII. TRAVEL PAYMENT**

An authorized CCOC Purchasing Card should be used as payment for all travel associated expenses (except for meals and gas) incurred by employees conducting CCOC business, unless authorization is given by the Executive Director or Budget Director for alternative method of payment to be utilized.

Purchasing Card

Certain items, such as airline tickets, lodging, car rental or registration fees (if allowed), should be prepaid with a Purchasing Card upon approval of the travel request.

Meals

The CCOC Purchasing Cards are not to be used for the payment of meals. Payment for meals can, at the traveler's request, be advanced to the traveler at the applicable allowance rate after approval of the travel request memorandum.

Travel Advance

If not using an authorized CCOC Purchasing Card, employees may obtain travel advances upon approval of the travel request.

**VIII. REIMBURSEMENT OF EXPENSES**

Upon completion of the travel, all travel advances should be settled within ten (10) working days of return from traveling. No advances for additional trips shall be given until all prior advances have been settled. Chapter 112.061 F.S. provides that any person who willfully makes or contributes to a fraudulent claim shall be guilty of a misdemeanor of the second degree and shall be civilly liable in the amount of overpayment. Such employee shall also be subject to disciplinary action by the employer, up to and including termination.

It is the responsibility of the Executive Director or Budget Director to ensure that the traveler complies with this section of the policy. Exceptions to this section of the policy may be made upon written justification of circumstances which necessitate multiple advances.

Within ten (10) days of completing authorized travel, travelers should file a Travel Expense Report form. The Travel Expense Report should reflect the entire cost of the trip, including all advances and direct payments made. The traveler must sign and date the Travel Expense Report form for completeness and correctness as to the actual travel performed. The completed Travel Expense Report form must then be signed by the Executive Director or Budget Director. The form is then forwarded for final review and processing. If the CCOC is due a return of funds from the advance, a check payable to the CCOC should be attached to the Travel Expense.

The following describes allowable expenses and the documentation required. In general, where receipts are required, original receipts should be submitted. If an original receipt is not available, an affidavit of the expense explanation must be prepared and included with the Travel Expense Report. Further, a copy of the meeting/conference/convention/training agenda, when one is provided, must be attached to the Travel Expense Report. When one is not provided, this should be indicated on the form.

Any changes or additions to the cost of the travel made after the travel request memorandum was approved must be explained on the Travel Expense Report form.

## **IX. ALLOWABLE TRAVEL EXPENSES**

### **A. Meals and Lodging: Class "A" and Class "B" Travel**

1. Travel outside the County/State in order to conduct CCOC business shall be reimbursed by the following methods for each day of such travel, at the option of the traveler, provided that the same method of reimbursement is used to calculate each day of the travel (i.e., the entire trip will be either based on the per diem rate or based on actual expenses plus meal allowances):
  - a. Daily Per Diems: the most current standard State of Florida government per diem rate to include both lodging and meals, or
  - b. The actual expenses for lodging at a single occupancy rate, to be substantiated by paid bills. However, if the traveler chooses a form of lodging where a paid bill is not applicable, the standard State of Florida government per diem rate will apply. The State of Florida government per diem rate is not applicable unless the traveler chooses lodging in which costs are incurred, and can be substantiated by a paid bill or receipt.
  - c. Meal expenditures will be reimbursed according to the most current State of Florida government per diem meal rates.

- d. The following times shall be used to determine when meal reimbursements may be claimed:
  - Breakfast: when travel begins prior to 6:00 a.m. and extends beyond 8:00 a.m.
  - Lunch: when travel begins prior to noon and extends beyond 2:00 p.m.
  - Dinner: when travel begins prior to 6:00 p.m. and extends beyond 8:00 p.m.
  
2. When claiming the standard State of Florida government per diem rate for Class "A" or "B" travel including meal reimbursements, the traveler shall be reimbursed one-fourth of the standard State of Florida government rate of per diem and meal allowances for each quarter, or fraction thereof, of the travel day included within this travel period. No receipts are required. The travel day is divided into the following quarters:
  - 12:01 a.m. to 6:00 a.m.
  - 6:01 a.m. to 12:00 noon
  - 12:01 p.m. to 6:00 p.m.
  - 6:01 p.m. to 12:00 midnight
  
3. An employee should not be reimbursed for any meal or lodging included in convention or conference registration fees paid by the CCOC. A continental breakfast provided as part of the conference/convention registration fee is considered breakfast and should not be claimed for reimbursement. An evening reception or other function that serves only hors d'oeuvres are not considered dinner and may be claimed for reimbursement. However, should the conference/convention registration fee include the provision of any lunches or dinners, these meals should not be claimed for reimbursement.
  
4. When a meal is provided by a hotel, airline, other common carrier, or as a part of a program/event, the traveler should not be allowed to claim the meal for reimbursement.
  
5. Reimbursement for lodging expense is limited to single occupancy or occupancy shared with another CCOC traveler. Cost of lodging shared with a non-official or non-employee (e.g., family members) is limited to the single room rate. Reimbursement rate for the lodging room is limited to \$150.00 per day excluding parking and required resort fees. Costs beyond that amount is to be paid by the traveler. However, the CCOC Executive Committee has the authority to approve reimbursement beyond the \$150.00 per day rate at their discretion.

6. When traveling within Florida the authorized CCOC Purchasing Card should be used for the payment of lodging expenses. The traveler must also present a copy of the CCOC's tax exempt certificate. No sales tax will be reimbursed for Florida accommodations that should have been tax exempt.

When lodging, transportation and/or meals are paid or provided by any federal, state or other local governmental agency, no further expenses will be reimbursed. -

B. Class "C" Travel

A traveler shall not be reimbursed on a per diem basis for Class "C" travel, but shall receive subsistence as follows:

1. Breakfast: At the State of Florida rate when travel begins before 6:00 a.m. and extends beyond 8:00 a.m.
2. Lunch: At the State of Florida rate when travel begins before 12:00 noon and extends beyond 2:00 p.m.
3. Dinner: At the State of Florida rate when travel begins before 6:00 p.m. and extends beyond 8:00 p.m., or when travel occurs during night time hours due to special assignment.

C. Transportation

All travel should be by a usually traveled route. If a person travels by an indirect route for his/her own convenience, any extra costs should be borne by the traveler and reimbursement for expenses should be based only on such charges as would have been incurred by a usually traveled route. No person shall be reimbursed for transportation from home to office, office to home, or to or from the point of travel departure.

Air - Coach fare by the route and/or rate best suited for the interest of the CCOC, is allowed and must be documented by a paid receipt. Should a traveler select a different route and/or rate, for their own benefit, reimbursement will be limited to the coach fare, by the route and/or rate, determined by what is in the best interest of the CCOC. Reimbursement of first class air fare is specifically limited to trips under emergency conditions when coach accommodations are not available. In those instances where an electronic airline ticket was purchased, documentation should include a copy of the traveler's itinerary, identifying the purchase of the airline ticket, or a separate paid receipt for the airline ticket.

Private Vehicle - Use of a private car for travel is authorized when approved by the Executive Director or Budget Director. A traveler using his/her privately owned vehicle will be reimbursed at the State of Florida rate in effect on the date(s) of travel. All mileage shall be shown from point of origin to point of destination, and included with the travel request memo. When possible, mileage should be computed and

reimbursed on the basis of the current map of the Florida Department of Transportation for in-state travel. Alternate methods of computing mileage, such as the use of an Internet website, may be authorized on the travel request memo if supported by appropriate documentation. Road and bridge tolls may be claimed in addition to mileage upon presentation of receipts. Vicinity mileage necessary for the conduct of official business is allowable but must be listed separately on the reimbursement request and the purpose explained. Reimbursement for local mileage or Class "C" travel mileage involving the use of the employee's vehicle should be submitted and shall specify:

date of the travel,  
origin,  
destination,  
number of miles traveled,  
purpose of the travel, and  
amount requested for reimbursement.

Taxi, Limousine, Public Transportation, Parking and Car Rental - The actual costs incurred for normal use of taxi, limousine, public transportation and parking are reimbursable. Receipts are not required for reimbursement of parking, taxi, limousine and public transportation costs that are less than \$20.00 per traveler per trip. "Per trip" shall be the trip authorized in the travel request memorandum - not each ride in public transportation. When these items cumulatively exceed \$20.00 during the duration of the travel, receipts are required to document the full amount. In those cases where receipts are not available (i.e., mass transit tokens) reimbursement may still be sought with an explanation of the circumstances via a memorandum attached to the Travel Expense Report.

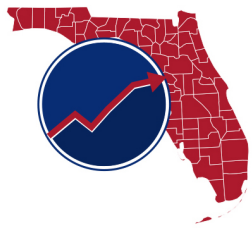
Car rental expense is reimbursable but only when prior approval is obtained on the travel request memorandum and a receipt is attached. However, a CCOC - approved traveler should not purchase collision-damage waivers when renting a car. The purchase of "Personal Accident Insurance" by a traveler is also non-reimbursable as employees on authorized business are covered under Workman's Compensation. Expenses incurred for collision-damage waivers or personal accident insurance will not be reimbursed unless prior approval of an exception is granted.

D. Registration Fees

Fees for registration, including meals and other programmed events sponsored by the conference or convention organization, should be prepaid wherever possible. Optional fees for recreation and/or entertainment activities associated with a conference or convention are not reimbursable unless required as part of the conference rate. Fees for non-CCOC employees (e.g., family members) to participate in activities are not reimbursable.

E. Miscellaneous

Any other necessary expense, not otherwise provided for but incurred for the benefit of the CCOC, must appear together and be identified on the Travel Expense Report form. Other miscellaneous gratuities for the hotel, taxis, the airport, porters, etc. should be identified here. The amount should be reasonable and, whenever possible, the traveler should obtain and attach receipts to the expense report to substantiate miscellaneous expenditures. The allowance for gratuity will be no more than 15% of the cost and the portage tip allowed will be no more than \$1.00 per bag with a maximum of 4 bags.



# CCOC

FLORIDA CLERKS OF COURT  
OPERATIONS CORPORATION

**Stacy Butterfield, CPA**  
POLK COUNTY  
EXECUTIVE COUNCIL CHAIR

**Tara S. Green**  
CLAY COUNTY  
VICE-CHAIR

**JD Peacock, II**  
OKALOOSA COUNTY  
SECRETARY/TREASURER

JOHN CRAWFORD  
NASSAU COUNTY

HARVEY RUVIN, ESQ.  
MIAMI-DADE COUNTY

VACANT  
HOUSE APPOINTEE

PAT FRANK  
HILLSBOROUGH COUNTY

RON FICARROTTA  
13TH JUDICIAL CIRCUIT JUDGE  
SUPREME COURT APPOINTEE

JOHN DEW  
EXECUTIVE DIRECTOR

TODD NEWTON  
GILCHRIST COUNTY

KYLE HUDSON  
HOLMES COUNTY  
SENATE APPOINTEE

JOE BOYD  
GENERAL COUNSEL

PAULA S. O'NEIL, PH.D.  
PASCO COUNTY

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## AGENDA ITEM 4(a)

**DATE:** February 26, 2019  
**SUBJECT:** Budget Committee Report  
**COMMITTEE ACTION:** Approve Workgroup Surveys and a Budget Study

### OVERVIEW:

- 1) Final Settle-Up
- 2) Operational Budgets
- 3) Revenue Report – REC Update
- 4) Workgroup Updates
  - a) Case Counting Workgroup Update
  - b) Budget Workgroup Update
  - c) Expenditure Workgroup Update

### FEBRUARY 19, 2019 MEETING

The CCOC Budget Committee met on February 19, 2019. The Committee covered several routine topics as well as the continued work of the workgroups associated with the full-budget review. Please click on the link below to view the meeting's agenda and packet: <https://flccoc.org/wp-content/uploads/2019/02/BC-PACKET-021919.pdf>

### CFY 2017-18 SETTLE-UP

Pursuant to the direction of the Council, CCOC staff worked with county clerk staff to finalize the CFY 2017-18 settle-up. Below are the final amounts due to and from the Clerks of the Court Trust Fund.

<b>\$(3,085,665.26)</b>	Due From the TF
<b><u>\$8,537,448.11</u></b>	Due To the TF
<b>\$5,451,782.85</b>	Net Amount

DOR submitted the necessary budget amendment to the Governor's Office of Policy & Budget (OPB) on February 8, 2019. The CCOC is awaiting confirmation that OPB has submitted the budget amendment for consultation with the House and Senate. The consultation period is 14-business days. **The Budget Committee approved the final settle-up amounts.**



### **REVENUE ESTIMATING CONFERENCE UPDATE**

The Article V Revenue Estimating Conference (REC) met on February 13, 2019, in Tallahassee. The Revenue Estimating Conference consists of representatives from the Florida Senate, the House of Representatives, the Governor's Office of Policy and Budget (OPB), and the Office of Economic and Demographic Research (EDR). State entities, such as the Office of the State Courts Administrator (OSCA) and the Clerks of Court Operations Corporation (CCOC), participate and provide input but do not have a vote on final projections.

The Conference adopted EDR's five-year outlook. When converted to the county fiscal year, the projection for the current year projection rises to \$416.2 million, up from the November county fiscal year projection of \$415.7 million, a \$500,000 increase for CFY 2018-19.

The adopted revenue projection for CFY 2019-20 through CFY 2020-21 are stable with both years projected to be \$416.2 million.

### **CFY 2018-19 REVENUE UPDATE**

Total revenues reported for December 2018 were \$31,574,728.42. This amount is approximately \$1.2 million, or 3.95 percent above the clerks' monthly projection and does not include restricted Ch. 2008-111 revenues.

Through the first four months, the REC expected clerks' revenues to be approximately \$128.8 million. Though four months, actual revenues are \$134.6 million.

### **CFY 2019-20 FULL BUDGET REVIEW**

The Budget Committee has three workgroups gathering information and reviewing current information the Committee will use to assist in the budget decision process.

The Budget Committee Workgroup is gathering information relative to budget drivers, such as the cost of health insurance, other benefits, extra cost for additional facility locations, and various methods of comparison. **As part of its work, the Workgroup requested, and the Budget Committee approved the Workgroup to create and send to all clerks two surveys. One relating to the cost of health insurance and a second survey relating to the increased costs associated with additional locations.** If Clerks don't believe they have additional locations that impact their court-related expenses, then there is no need to fill out that survey.

The Case Counting Workgroup continues its work to ensure Clerks are all counting and reporting subcases in the same manner. The Workgroup identified and assisted several counties to correct data that was erroneous in an effort to provide uniformity across all Clerks. The Workgroup will continue their efforts over the next month.

The Expenditure Workgroup presented a draft expenditure form to the Budget Committee. **The Committee approved the Expenditure Workgroup to continue working with staff on the development of forms necessary for collecting expenditure data.**



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AGENDA ITEM 4(a)

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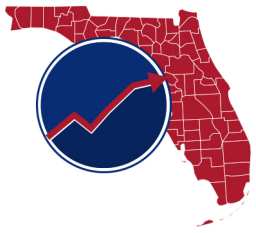
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Ken Burke provided an overview of the issue of ticket mills, toll violations and minimum assessments. **The Budget Committee approved a case study of these issues as an item to consider during the full budget review.**

**COMMITTEE ACTION:**

**LEAD STAFF:** Jason L. Welty, Budget and Communications Director

**ATTACHMENTS:** None



**CCOC**  
**FLORIDA CLERKS OF COURT  
 OPERATIONS CORPORATION**

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**AGENDA ITEM 4(b)**

**DATE:** February 26, 2019  
**SUBJECT:** Revenue Enhancement and Funding Committee Update  
**COUNCIL ACTION:** For Informational Purposes Only

**OVERVIEW:**

The Revenue Enhancement and Funding Committee has a dual role of making recommendations the CCOC Legislative Committee annually on proposals for increasing revenues and is looking at recommendations for development of a long-term funding solution for the Clerks.

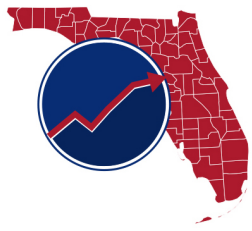
The Committee provided their report for increasing revenues to the Legislative Committee in September 2018. There is a statutory responsibility of the CCOC in s. 28.35(2)(c) F.S. to 'recommend to the Legislature changes in the amounts of the various court-related fines, fees, service charges, and costs established by law to ensure reasonable and adequate funding of the clerks of the court in their performance of court-related duties. The CCOC Legislative Committee met in September and slightly revised the report and sent it to the CCOC Executive Council. The Council approved the report at their October 2, 2018 Council meeting.

During this same period and currently, the Revenue Enhancement Committee is working on a model for a long-term funding solution. Chair Russell, Orange County, has met with the FCCC Legislative Chair to understand the proposed Clerk Budget bill being sponsored in the Legislature by Senator Brandes. She has also attended the CCOC Budget Committee meetings and the PIE Committee meetings to assure each group is aware of the model being developed by the Revenue Committee to help avoid duplication of efforts and promote understanding of the connections of each Committee in an effort for long-term funding solutions. Finally, she has allowed her staff to work with CCOC staff to develop and validate a model using CCOC data to analyze multiple approaches to funding for sustainability. Progress has been limited due to CCOC resource constraints.

**COUNCIL ACTION:** Informational purposes only.

**LEAD STAFF:** John Dew, CCOC Executive Director

**ATTACHMENTS:** None



## AGENDA ITEM 4(d)

**DATE:** February 27, 2019  
**SUBJECT:** Performance Improvement and Efficiencies Committee Report  
**COMMITTEE ACTION:** Approve Committee Report

### OVERVIEW:

#### February 20, 2019 Meeting

The Performance Improvement and Efficiencies (PIE) Committee held a workshop followed by a formal meeting at the FCCC offices in Tallahassee, FL on Wednesday, February 20, 2019. An agenda and materials were distributed in advance of the meeting and posted on the CCOC website: <https://flccoc.org/wp-content/uploads/2019/02/PIE-Packet-022019.pdf>

**Agenda Item 3:** Revenue Compliance and Education RFP. CCOC would like to continue its statutory responsibilities of providing education and training to Clerk offices on-site and on-line especially with revenue collections and compliance. Additionally, CCOC would like to be able to follow-up and review whether Clerk offices are implementing minimum statutory collection best practices and to assist them in meeting performance standards. CCOC would also like to facilitate statewide compliance projects particularly to respond to reducing the number of driver license suspension. These efforts can only be accomplished with additional resources.

CCOC staff provided the Committee with an RFP document and two proposals. After a lengthy discussion the Committee decided that the PIE Committee members would review and edit the RFP and rebid the RFP with a goal of awarding a contract by April 12.

**Agenda Item 4:** Review Performance Measures and Reporting. There were many issues discussed pertaining to performance measures. CCOC staff provided collections, timeliness, and fiscal management performance results for CFY 2017-18. Additionally, CCOC staff provided information from Clerk work groups on potential changes to current standards and future measures. Overall, the Committee concluded that there would be no changes to the current measures or additional measures and that CCOC would continue to work on improving data and metrics related to performance measures.

- (a) CCOC staff discussed the process of the Clerks submitting performance reports quarterly to the CCOC and issues pertaining to data quality and that several counties routinely do not

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## AGENDA ITEM 4(d)

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report by the due date. Performance reports that are provided to the CCOC late may jeopardize the CCOC meeting legislative time requirements. The Committee agreed that CCOC staff would contact FCCC District directors regarding non-compliance counties and request the Executive Council to entertain the need for a policy regarding reporting data timely and consistently.

**COMMITTEE ACTION:** Consider the need for a policy regarding Clerks reporting data timely and consistently to the CCOC.

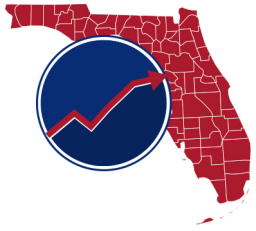
- (b) CCOC staff provided the Committee the quarterly performance reports for the last year to consider restructuring the report to include an appendix of the county corrective action plans and a cover letter that would transmit these plans to the legislature as required by statute. The Committee approved restructuring the quarterly performance reports and to begin the process starting October 2019.

**COMMITTEE ACTION:** Approve the restructuring of the quarterly performance action reports.

CCOC staff presented other information for discussion and the Committee asked staff to develop a toolbox of this analytical information based on each county's performance and outputs reporting to assist counties in making decisions for their budget development.

**LEAD STAFF:** Douglas Isabelle, Deputy Executive Director

**ATTACHMENTS:** None



**CCOC**  
**FLORIDA CLERKS OF COURT  
 OPERATIONS CORPORATION**

**Stacy Butterfield, CPA**  
 POLK COUNTY  
 EXECUTIVE COUNCIL CHAIR

**Tara S. Green**  
 CLAY COUNTY  
 VICE-CHAIR

**JD Peacock, II**  
 OKALOOSA COUNTY  
 SECRETARY/TREASURER

JOHN CRAWFORD  
 NASSAU COUNTY

HARVEY RUVIN, ESQ.  
 MIAMI-DADE COUNTY

VACANT  
 HOUSE APPOINTEE

PAT FRANK  
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 PASCO COUNTY

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**AGENDA ITEM 4€**

**DATE:** February 26, 2019  
**SUBJECT:** eNotify Advisory Workgroup Update  
**COUNCIL ACTION:** For Informational Purposes Only

**OVERVIEW:**

The 2018 Legislature provided \$750,000 in non-recurring general revenue for information technology to support alert reminders and information, such as court appearance. The proviso language requires that the Office of the State Court Administrator (OSCA) shall coordinate with the Florida Clerks of Court Operations Corporation to competitively procure an information technology platform to electronically transmit alert reminders and information to individuals in the court system.

Chair Burke as CCOC Chair in May 2018 asked Clerk Peacock to lead the workgroup along with Clerk Russell and Clerk Crawford. The Clerk’s workgroup met on May 31<sup>st</sup>. Subsequently three Judges representing OSCA and the Clerk’s workgroup had a conference call on June 15<sup>th</sup>. OSCA sent out an Invitation to Negotiate to vendors in late November. The OSCA received responses back from three vendors. One vendor’s response was not accepted. Staff reviewed the other two responses.

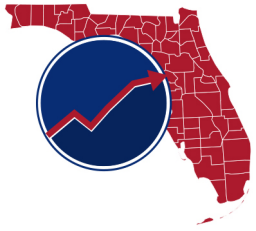
A meeting of the Advisory Group was held at the Florida Supreme Court on February 18<sup>th</sup>. All three Clerks on the Advisory Group, John Dew, OSCA staff, and Judge Nobles from the 1<sup>st</sup> Circuit attended. The purpose was to have the group determine which vendor should be chosen to negotiate with or determine if there should be another effort to send out notifications for an ITN. A vendor was chosen to start negotiations. It is expected that if negotiations go well, the Advisory Group will be able to recommend to OSCA the approval of a contract with a vendor within the next two weeks.

Clerk Peacock will be available at the Council meeting to answer questions.

**COUNCIL ACTION:** Information purposes only.

**LEAD STAFF:** John Dew, CCOC Executive Director

**ATTACHMENTS:** None



# CCOC

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## AGENDA ITEM 6

**DATE:** February 26, 2019  
**SUBJECT:** Update on CCOC/FCCC Leadership Meetings  
**COUNCIL ACTION:** Information Only

### OVERVIEW:

Section 4-3 of the CCOC Plan of Operations, as approved by the Corporation in May of last year, requires that for efficiency and economic benefit to the public, the Chair of the CCOC and its Executive Director shall meet with the President of the FCCC and its Director regularly to coordinate efforts related to economic budget and legislative issues. Under the leadership of CCOC Chair Butterfield and FCCC President Bock, the groups have met regularly.

The most recent meeting was held on February 5<sup>th</sup> and went well. The agenda for that meeting is attached. The next meeting is potentially scheduled for the end of March.

**COUNCIL ACTION:** For information purposes only.

**LEAD STAFF:** John Dew, CCOC Executive Director

### ATTACHMENTS:

1. Agenda from February 5, 2019 Leadership meeting



**Stacy Butterfield, CPA**  
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**Tara S. Green**  
CLAY COUNTY  
VICE-CHAIR

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## CCOC/FCCC LEADERSHIP MEETING

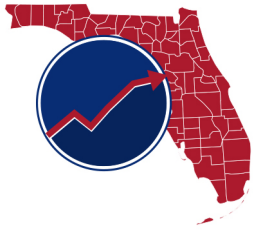
**February 5, 2019**

**Meeting: 11:00 AM – 12:00 PM**

Conference Call line: 1-904-512-0115, Conference Code 412463

- 1) Welcome and Introduction.....Stacy Butterfield & Sharon Bock
- 2) House Study Project- roles of each entity
- 3) Interaction thus far on providing analysis to Legislative Staff- how can we improve?
- 4) Status of Clerks' budget bill – interaction with Legislators and/or staff
- 5) Update on eNotify Project
- 6) Update on CCIS/CCOC data project
- 7) Upcoming REC Revenue Estimating Conference
- 8) CCOC Contract for Educational Services
- 9) Other

Suggestions for date of next meeting?



# CCOC

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## AGENDA ITEM 7

**DATE:** February 26, 2019  
**SUBJECT:** Follow-up, Executive Director  
**COUNCIL ACTION:** Follow-up on the review of the Executive Director's Salary with consideration of the Evergreen Study Recommendations and annual evaluations.

### OVERVIEW:

The Council at the October 2, 2019 meeting approved moving forward in having the Council conduct its annual performance evaluation of the Executive Director. Chair Butterfield at the Council's December 20, 2019 meeting informed the members that they would be receiving an evaluation form from General Counsel Boyd soon and she asked that the members complete the forms and send them back to Mr. Boyd. The forms were also sent out to be completed by previous Council members from 2016-17 and 2017-18 and to Clerks that chaired any of the CCOC Committees but were not Council members.

The evaluations were completed this February. Each came back with above average ratings for Mr. Dew in each of the nine evaluation categories. The CCOC Chair communicated with the Executive Director the results of the evaluations. Included in the discussion was the desire to set annual goals for the Executive Director at the beginning of each year to measure performance at the conclusion of the year.

Provided are four performance goals for 2019 for the Council's consideration upon which the Executive Director will be evaluated in addition to the nine current criteria of communications; fiscal management; decision making; professional and leadership skills; knowledge of job; relationship with Clerks; planning and organization; meetings; and management of employees.

1. Develop and test an accessible CCOC database system for staff, Clerks and their staff, and others. The database system at a minimum will contain our budget information, performance measure information, and ad hoc data and be available to numerous users.
2. Complete an update of the CCOC office Pay and Classification Policy Manual. Also review the need for new policies and procedures and put those in place.



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## ITEM 7 – FOLLOW-UP EXECUTIVE DIRECTOR’S EVALUATION

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3. Develop options and recommendations to the Council on methods to lower the workload of Clerks’ staff in completing current CCOC forms. If viable and approved, put those methods in place.
4. Develop a five-year strategic plan for the CCOC that will provide goals and measures to meet our statutory responsibilities.

In 2016 the Council hired an outside consultant, Evergreen Solutions, to do a pay and compensation study of the CCOC staff to assure the salaries were competitive within the Tallahassee market area. The Council implemented some of the recommendations in June 2016. The Council agreed to look at the Executive Director’s salary at a later date.

### **COUNCIL ACTION:**

- Approve current performance goals or suggest revisions to the Chair by March 8<sup>th</sup> for consideration and allow the Chair to finalize the goals.
- Approve Chair Butterfield’s recommendation per the memo in Attachment 3.

### **ATTACHMENTS:**

1. Blank Executive Director’s Evaluation Form
2. Evergreen Solutions Council Approved Report
3. Memo from CCOC Chair Clerk Butterfield

**2018**  
**PERFORMANCE EVALUATION**  
**for**  
**John D. Dew**

The rater shall rate each criterion with a circle or an appropriate mark on the desired number. It is encouraged to comment on strong points and/or concerns in the comment section. The criteria are as follows:

- Communications*
- Relationship with Clerks*
- Fiscal Management*
- Planning and Organization*
- Decision Making*
- Meetings*
- Professional and Leadership Skills*
- Management of Employees*
- Knowledge of Job*

**EXECUTIVE DIRECTOR**

*1. Communications*

5	4	3	2	1
---	---	---	---	---

Maintains constructive relations and communicates clearly with Clerks, employees, the general public, intergovernmental agencies and other officers; demonstrates effective listening; oral and written communications skills; provides opportunities for communications from others.

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. *Relationship with Clerks*

5	4	3	2	1
---	---	---	---	---

Openly communicates with Clerks; promptly and properly responds to requests; keeps Clerks informed of current issues and remains accessible; provides support in carrying out decisions.

Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

3. *Fiscal Management*

5	4	3	2	1
---	---	---	---	---

Provides timely and clear financial reporting; proposes policies and establishes management systems which protect the overall fiscal integrity; manages the Corporation's operations within the fiscal restraints of the budget; prepares required year-end reports; provides timely information on the financial condition and future needs of the Corporation and makes recommendations.

Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

4. *Planning and Organization*

5	4	3	2	1
---	---	---	---	---

Works with the Corporation in developing the Corporation's long and short term goals and objectives; makes efforts to carry out the goals, policies and programs of the Corporation and demonstrates the ability to anticipate the needs of the Corporation and recommends options to appropriately respond to those needs.

Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

5. *Decision Making*

5	4	3	2	1
---	---	---	---	---

Makes decisions in a timely manner that are well thought out and in the best interest of the Corporation; accepts responsibility for outcomes handles difficult situations in a professional and proactive manner.

Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

6. *Meetings*

5	4	3	2	1
---	---	---	---	---

Attends all meetings and informs Corporation Chairman in advance of future non-attendance and has appropriate staff to attend; provides necessary documentation and information related to issues presented during meetings on a timely basis; participates in discussions and makes appropriate recommendation; provides timely agenda.

Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

7. *Professional and Leadership Skills*

5	4	3	2	1
---	---	---	---	---

Represents the Corporation in a professional manner; demonstrates a high degree of integrity; displays ability to handle crises; accepts constructive criticism; demonstrates courtesy, tact and skills in dealing with sensitive matters and in dealing with others; maintains an overall personable and warm attitude.

Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

8. *Management of Employees*

5	4	3	2	1
---	---	---	---	---

Properly supervises subordinates; appears to be aware of the operations within the Corporation office; recruits and retains quality personnel; fosters a commitment to provide a high level of service to the citizens; sets an atmosphere of fairness and equal treatment to employees; is accessible and remains visible to employees; encourages the development of employees.

Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

9. *Knowledge of Job*

5	4	3	2	1
---	---	---	---	---

Possesses the skills and abilities to perform the duties of the position utilizing applicable theories and practices of the areas of responsibilities.

Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Final Rating** \_\_\_\_\_

Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## EVERGREEN SOLUTIONS, LLC

# Compensation, Classification, and Organization Study

### 1.0 INTRODUCTION

In November of 2016, the Florida Clerks of Court Operations Corporation (CCOC or the Corporation) retained Evergreen Solutions, LLC (Evergreen) to perform compensation, classification, and organization study. This report summarizes the overall findings and recommendations from this study, and is broken down in three major sections, an introduction, the observations from the various analyses, and the resultant recommendation from Evergreen to CCOC.

A study of this nature provides the organization's executive team and key stakeholder's with invaluable information related to the opinions of employees, current market data, the state of internal and external equity, and the effectiveness of how the organization is allocating its human capital.

#### 1.1 Major Findings

Evergreen found the organization to possess a structured compensation and classification system, but one that is outdated and in need of several updates to ensure it accurately reflects the work currently performed by employees. Additionally, Evergreen identified some areas where the organization can improve its allocation of human capital to better meet the needs of its customer base.

#### 1.2 Major Recommendations

As a result of the analysis and findings located within this report, Evergreen recommends that CCOC adopt a modified organizational chart, reclassify two current classifications, and adopt a new compensation structure that mirrors that of the State of Florida's.

### 2:0 ANALYSIS

#### 2.1 Classification Analysis

The classification analysis utilized in this study consisted of two major components, the first of which was an up to date assessment of all work performed by each incumbent within their respective classification. To capture this information, Evergreen utilized a process involving the individual completion of a Job Assessment Tool (JAT). Each employee was asked to complete an individual JAT survey, where they shared information pertaining to their work in



**Compensation, Classification, and Organization Study for the Florida Court Clerk Operations Corporation**

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their own words. These JATs were analyzed and compared to the current classification descriptions, and classifications were individually scored based on employee responses to five compensable factor questions. Each of the compensable factors—Leadership, Working Conditions, Complexity, Decision Making, and Relationships—were given weighted values based on employee responses, resulting in a point factor score for each classification. Each compensable factor has 8 possible points which combine to form a total range of weighted JAT scores. The rank order of classes by JAT scores is used to develop a rank order of classes within the proposed compensation structure. Combined with market data, this information forms the foundation of the combined recommendations. Evergreen additionally reviewed each employee’s JAT submission in order to verify if the current classification titles aligned with the work performed at the present.

The second component of the classification analysis consisted of analyzing the work that is currently not being performed by employees at CCOC due to time constraints and priorities of greater magnitude occupying existing work hours. Each employee was asked to provide a list of tasks that they felt he or she should be performing in order to better serve their customer base, but is unable to due to time constraints. This information was used to inform how employee’s time was spent addressing the core services of the organizations, and where gaps existed in each classification assigned duties and the overall needs of the organization to meet those core service demands.

## **2.2 Compensation Analysis**

Compensation analysis consists of two major sections, an internal assessment of the current conditions of the compensation structure, as well as a market study which consist of a salary survey of relevant peer organizations.

### **2.2.1 Assessment of Current Conditions**

The assessment of current conditions aims to analyze the compensation structures that are currently in place at the Corporation in order to identify the strengths and weaknesses of the existing structure. The analyses found within this section are reflective of the current conditions of the Corporation’s compensation plan and policies, and should be regarded as such. The insights gained from this chapter serve as a foundation for Evergreen’s recommendations to the Corporation.

The Corporation currently utilizes a singular pay plan for its classifications, consisting of seven salary grades. Each grade is an open range, meaning there is a defined minimum and maximum, and no particular regimented salary points between them. This pay plan was adopted and last updated in August of 2009. The Corporation currently possesses two classifications, the Data Quality Analyst and the Deputy Executive Director, which are not formally assigned to pay grades. The current pay plan is displayed in **Exhibit A**:



**EXHIBIT A  
CURRENT PAY PLAN**

<b>Classification</b>	<b>Min</b>	<b>Mid</b>	<b>Max</b>
Executive Director	\$99,000.00	\$115,650.00	\$132,300.00
Deputy Executive Director	\$74,250.40	\$96,660.30	\$119,070.20
Director Budget and Communications	\$57,371.40	\$83,189.25	\$109,007.10
Information and Technology Resource Director	\$54,900.00	\$80,100.00	\$105,300.00
Budget Manager I	\$30,170.00	\$43,997.45	\$57,824.90
Budge Manager II	\$34,480.00	\$50,282.80	\$66,085.60
Executive Assistant	\$32,490.00	\$47,115.00	\$61,740.00
Data Quality Analyst	\$44,886.00	\$50,848.00	\$56,810.00
Database Administrator	\$40,948.00	\$59,825.00	\$78,702.00

An analysis of current employee salaries placement into their pay ranges showed that all current incumbents assigned to a pay range possess a salary that appropriately falls within their range minimum and maximum. The overall distribution of salaries within their range shows that three employees at CCOC have achieved salary progression past the midpoint of their respective salary range, while all other employees fall between the minimum and midpoint of their range. This salary distribution can be explained, in part, by the relatively new workforce for the organization, as the majority of current employees were hired within the past four years.

Overall, it is important that CCOC continue to utilize a defined compensation structure such as the one it has in place; however, it is important to ensure all current classifications are added to the structure and the rates are updated to reflect any market changes for these classifications that has occurred over the past seven years.

**2.2.2 Market Study**

Market comparisons provide the best and most direct methods of determining the relative position of an organization in the market place. Specifically, market comparisons focus on the average of the market and range characteristics. As a result, market data can be used to evaluate overall structure, such as ranges; summarize overall market competitiveness; and capture the current highs and lows of the pay plan at a fixed point in time.

Prior to presenting the analysis, it should be noted that market comparisons are best thought of as a snapshot of current market conditions. In other words, market conditions change, and in some cases change quickly; so while market surveys are useful for making updates to a salary structure, they must be done at regular intervals if the organization wishes to stay current with the marketplace.

The salary survey consisted of all seven classifications currently in use at CCOC, and five peer organizations were identified for salary comparison. The organizations included in the salary survey were the following:

- Florida Office of Policy & Budget
- State Courts Association



**Compensation, Classification, and Organization Study for the Florida Court Clerk Operations Corporation**

- Florida Governor’s Office
- Florida State Government
- Florida State Court Administrator

As discussed in the prior section, some classifications do not possess official grade assignments within CCOC currently, and as a result, a range comparison against the market place was not possible. While market data was still collected for these classifications, no percent differential is shown to indicate the current market position of the organization’s salary range. The survey results are shown in **Exhibit B**:

**EXHIBIT B  
PUBLIC SECTOR MARKET RESULTS**

ID	Classification	Survey Minimum		Survey Midpoint		Survey Maximum		Survey Avg Range
		Average	% Diff	Average	% Diff	Average	% Diff	
1	Budget Manager	\$39,139.46	-29.7%	\$55,343.13	-25.8%	\$71,546.80	-23.7%	82.8%
2	Data Quality Analyst	\$41,895.03	-	\$59,558.64	-	\$77,222.25	-	84.3%
3	Executive Assistant	\$35,284.11	-8.6%	\$49,491.90	-5.0%	\$63,699.69	-3.2%	80.5%
4	IT Director	\$64,647.13	-17.8%	\$98,041.46	-22.4%	\$131,435.79	-24.8%	103.3%
5	Budget and Communications Director	\$59,468.08	-3.7%	\$92,220.18	-10.9%	\$124,972.27	-14.6%	110.2%
6	Deputy Executive Director	\$73,357.11	-	\$113,872.37	-	\$154,387.63	-	110.5%
7	Executive Director	\$86,852.59	12.3%	\$129,199.90	-11.7%	\$171,547.22	-29.7%	97.5%
<b>Overall Average</b>			<b>-9.5%</b>		<b>-15.2%</b>		<b>-19.2%</b>	<b>95.6%</b>

In addition to performing a local public sector market survey, Evergreen additionally utilized a salary database from the Economic Resource Institute (ERI) in order to query local private sector salary ranges for these classifications as well. The results of the private sector salary study are shown in **Exhibit C**:

**EXHIBIT C  
PRIVATE SECTOR MARKET RESULTS**

ID	Classification	Survey Minimum		Survey Midpoint		Survey Maximum		Survey Avg Range
		Average	% Diff	Average	% Diff	Average	% Diff	
1	Budget Manager	\$38,735.00	-28.4%	\$65,102.00	-48.0%	\$96,066.00	-66.1%	82.8%
2	Data Quality Analyst	\$47,085.00	-	\$82,821.00	-	\$119,968.00	-	84.3%
3	Executive Assistant	\$38,300.00	-17.9%	\$63,767.00	-35.3%	\$94,785.00	-53.5%	80.5%
4	IT Director	\$64,037.00	-16.6%	\$88,401.00	-10.4%	\$116,819.00	-10.9%	103.3%
5	Budget and Communications Director	\$74,517.00	-29.9%	\$102,591.00	-23.3%	\$133,985.00	-22.9%	110.2%
6	Deputy Executive Director	\$86,499.00	-	\$191,298.00	-	\$316,565.00	-	110.5%
7	Executive Director	\$118,264.00	-19.5%	\$253,115.00	118.9%	\$418,046.00	216.0%	97.5%
<b>Overall Average</b>			<b>-22.5%</b>		<b>-47.2%</b>		<b>-73.9%</b>	<b>95.6%</b>

### 3.0 FINDINGS

#### 3.1 General Findings

In November of 2016, Evergreen staff met individually with all employees of the Corporation to interview them for their thoughts on several topics concerning employment with the organization. The goal of these interviews was to identify the thematic responses amongst employees in order to identify the major perceptual concerns the organization is facing at the present time. The comments and feedback from employees were summarized in two categories, those which were positive remarks or noted as a strength of the organization, and those which expressed concern or cited an existing weakness.

#### COMMENDATIONS

- Employees stated that CCOC was a positive working environment and a good place to work.
- All employees commended the organization's flexibility to meet its customer's needs as well as the flexibility for work-life balance needs that arise.
- Employees were generally very positive about their benefits package and cited it as a draw for employment with the organization.
- Employee stated they enjoyed the work they do and appreciated their coworker's efforts.

#### CONCERNS

- Employees expressed concerns about some job titles in the organization, as they seemed to not fit the current work performed by the position.
- Lack of pay progression was one of the major concerns brought forward by employees.
- Several employees stated that they felt the compensation was low relative to the local market for similar work.
- All employees expressed the concern the workload is currently such that they are unable to meet all of the tasks required of them.
- Additionally, a large portion of employees expressed interest in additional staff to address workload issues.
- A few employees stated there has been a turnover issue with some positions in recent years.



### **3.2 Classification Findings**

The findings from the classification analysis can be summarized in four primary categories: the state of internal equity, the current division of duties, the appropriateness of classification assignments as well as the relevance of job titles, and the duties the organization is unable to perform currently.

#### **3.2.1 Internal Equity**

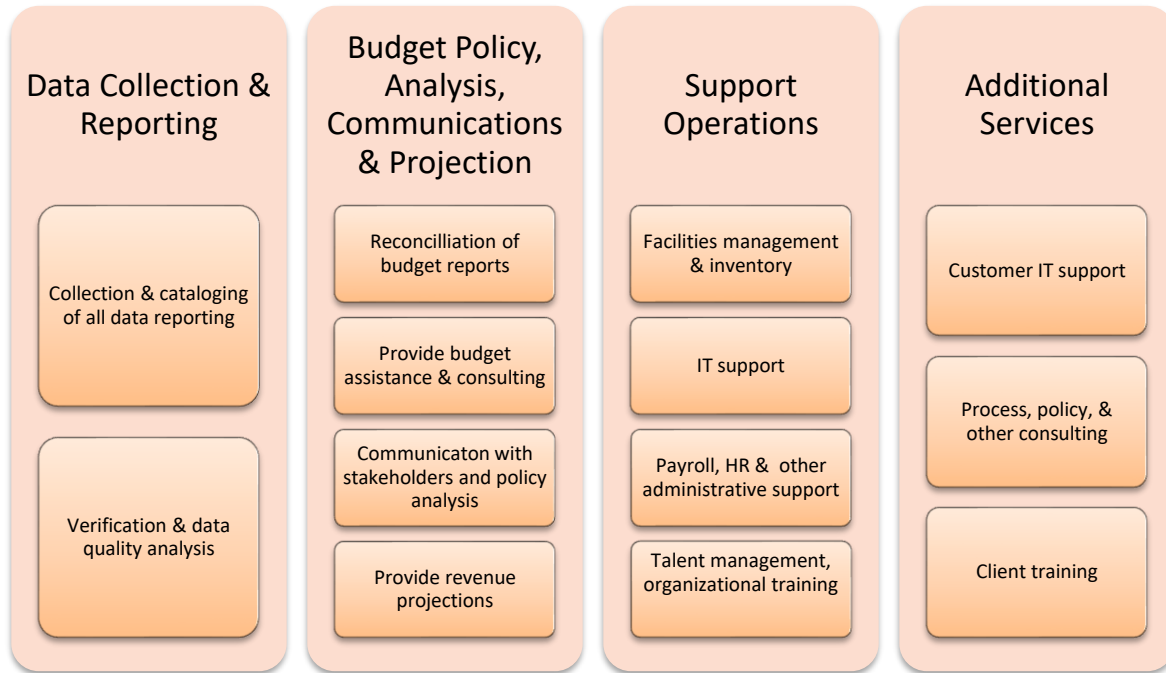
The Corporation's classifications all underwent JAT analysis to determine if the current compensation hierarchy of classifications was internally equitable. Based on this analysis, it was found that there were no hierarchy issues within the organization, and no re-ordering of grade order was needed at this time amongst the existing classifications.

#### **3.2.2 Division of Duties**

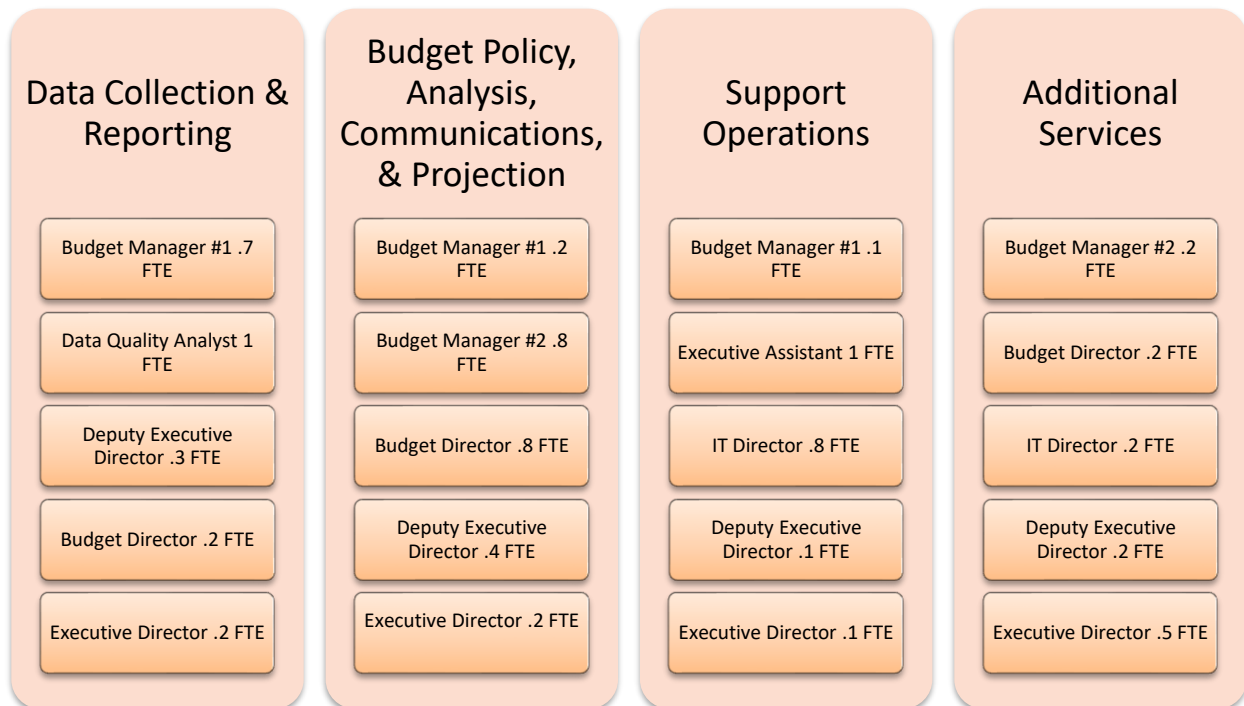
One of the primary sections of the JAT consists of employee citing the list of essential job functions that they currently perform, offering whether or not each task is considered a priority task, and assigning their estimate of the percent of their total time each function requires of them. Based on this information provided by each employee, Evergreen was able to categorize the type of work performed at the Corporation into four primary categories: Data Collection and reporting; budget policy, analysis, communications, and projection; Support Operations; and any additional services provided by CCOC employees to their customer base. Once the core services were defined, each of the major functions performed at CCOC was categorized. **Exhibit D** displays the four core services, with the major functions associated with each function listed below. CCOC utilizes a variety of contracts for internal and external services. The major contracts include clerk training, general counsel services, and budget prioritization and policy management. The internal elements of these contracts are part of "Additional Services." **Exhibit E** shows a breakdown of how each classification currently performs work under this model, indicating by percentage of full-time equivalent (FTE) where their time is dedicated towards each respective service category.



**EXHIBIT D  
CORE SERVICES & FUNCTIONS**



**EXHIBIT E  
FTE BREAKDOWN BY SERVICE**



Based on the results of the JAT the resulting total FTE count dedicated to each category is as follows:

- Data Collection & Reporting: 2.4 FTE
- Budget Policy, Analysis, Communications & Projection: 2.4 FTE
- Support Operations: 2.1 FTE
- Additional Services: 1.3 FTE

The approximate total of 8.2 FTEs does not include the Database Administrator vacancy. When examining the additional database-related or technical work included in the job description as well as what is waiting to be addressed in the future, the workload translates into at least another .7 FTE.

### **3.2.3 Job titles and reclassification**

Upon reviewing both the tasks associated with each classification, and how employee's time was spent on the major service categories. Classifications in the organization were generally well assigned and titles were largely appropriate to the work required of the individuals assigned to each role; however, one classification was identified as having a title that did not best fit the work required of it, which was that of the Budget Manager.

### **3.2.4 Unmet tasks and functions**

Each employee of the organization was asked to provide a list of tasks and functions that are within statutory requirement, but they are unable to meet due to time constraints and other limiting factors such as division of labor or staffing levels. After reviewing the documentation provided by employees, Evergreen grouped the responses in several main categories, ordered from top to bottom by the level of agreement in the opinion of the staff from highest to lowest.

- Data quality assurance
- Additional interaction with the Clerks throughout the state
- Creation and maintenance of additional databases
- Proactive research and solutions to existing and forthcoming customer challenges
- Increased interaction with the legislature

## **3.3 Compensation Findings**

While the organization does possess a defined compensation plan, the plan has become out of date both in terms of structural relevance to the organization, as well as in terms of the actual salary ranges offered by the organization for its classifications. It is important for the organization to have a procedure in place for more frequently updating its compensation and classification structures, especially as it grows to meet the changing needs of its customer base.

The public market results reflected that while the organization is currently behind market across the board, this is primarily due to the Budget Manager classifications' market differential. It is important to note that the market comparison for this classification was done

with the understanding that the work performed in this classification did not align with its current title, and therefore salary data utilized for comparison was relevant to a classification of Budget Analyst instead.

#### **4.0 RECOMMENDATIONS**

##### **4.1 General Recommendations**

Based on the observations and findings summarized from the employee interviews, Evergreen recommends that the Corporation explore ways of further enhancing its organizational flexibility with regards to employee works hours. Several employees stated that the seasonal nature and uneven workloads that organically occur with the nature of the services they provide, and as such, Evergreen recommends the organization further embraces flexible work weeks and work schedules. This will serve two purposes, the first is ensuring staff is able to extend themselves to meet specific deadlines for projects and deliverables, and also this can serve as a recruitment and retention aid for high quality staff.

Due to the size the organization and tenure of the leadership of the organization, it is increasingly paramount that the organization begins the process of succession planning by identifying individuals and developing processes to transition the organization to new leadership when the time comes. An effective succession plan can help ensure a smooth organizational transition to new leadership and help prevent lapses in the quality of services.

A secondary concern in the study related to the possibility of moving additional positions to the State of Florida's Senior Management Service (SMS) classification. According to legislative staff, the current position of the Florida Legislature is to maintain current levels. As a result, Evergreen recommends that CCOC maintain the current positions within the SMS classification, but not increase the total number.

##### **4.2 Classification Recommendations**

While it was found that the organization is generally appropriately classified, the JAT analysis did find that the Budget Manager classification was inappropriately titled relative to the type of work currently performed by the incumbents. As a result, Evergreen recommends that the Corporation adopt a new title of Budget Analyst, as it more effectively captures the core of the work required of these positions.

Along with a necessary title change to ensure classifications align with work performed, Evergreen was informed that the current IT director would be departing shortly after the study concluded, and the position was to be adjusted for any new incumbent. Based on the type of work the organization anticipates of an incoming replacement, Evergreen recommends this position be retitled to IT Services Manager.

In addition to the title changes, Evergreen noted that considerable level of concern expressed by employees that the current workload and delineation of work is such that several key tasks are not addressed at the present. Based on the breakdown of tasks provided by each

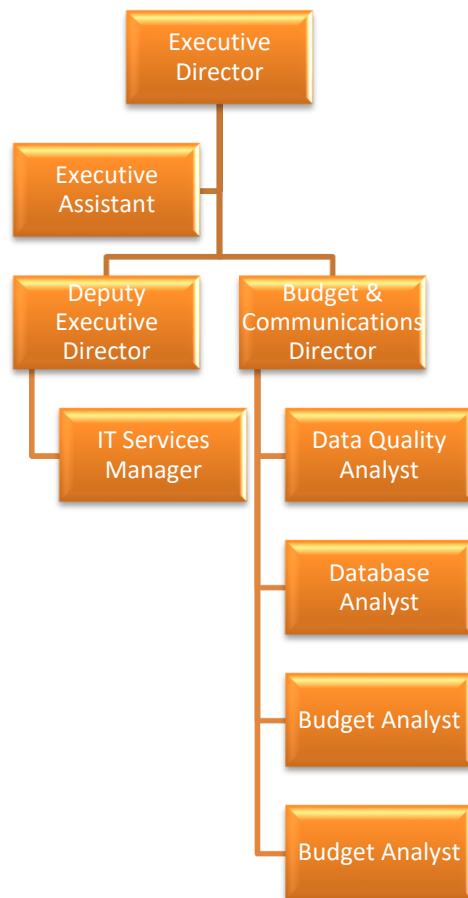
**Compensation, Classification, and Organization Study for the Florida Court Clerk Operations Corporation**

employee in the JAT, **Exhibit D** was developed in order to understand how the organization is allocating its employees to providing its core services. These breakdowns of where employees spend their time, in conjunction with the key service areas employees feel are neglected, either in whole or in part, Evergreen has identified some areas where the organization can shift its personnel allocation to better address these gaps.

The Corporation currently has one unoccupied classification that it has been attempting to recruit for, that of the database administrator. Rather than proceeding to fill this position as it was utilized previously, Evergreen recommends that Corporation hire an individual into a hybrid role with the purpose of focusing on database design, database management, data quality integrity, and assurance, and also providing programming support to the Information Technology Manager. This shift in focus for this position would both enable an increase in the quality and efficiency in the reports the organization produces, it would enable both the Deputy Executive Director and Executive Director to shift focus more towards interacting with both the Clerks and the legislature.

Based on the above recommendations, the adjusted organization chart is shown in **Exhibit F**.

**EXHIBIT F  
PROPOSED ORGANIZATIONAL CHART**





Compensation, Classification, and Organization Study for the Florida Court Clerk Operations Corporation

**4.3 Compensation Recommendations**

As discussed in the compensation findings section, the organization currently does not possess an up to date structure both in terms of its current classifications’ assignments to it, as well as the salary ranges offered. Furthermore, if the organization were to implement the previous recommendation that addresses the future of the IT Director classification, a modification to the current compensation structure is also necessary. Lastly, it is important to note that the Corporation has expressed considerable concern with maintaining proximity and competitiveness with the State of Florida’s compensation rates.

Therefore, Evergreen recommends that the Corporation adopt a modified version of the State of Florida’s compensation structure, and align its classifications at similar pay levels to the state. The resulting pay plan of alignment with the State of Florida’s compensation structure is shown in **Exhibit G**. The exhibit lists each classification, the pay band that classifications fall under within the State’s broad band system, the State’s specific pay grade under the umbrella of the broadband system, as well as a unique grade number for CCOC itself. Lastly, the proposed range minimum, midpoint, and maximum are also displayed.

**EXHIBIT G  
PROPOSED PAY PLAN**

Classification	Pay Band	Pay Grade	CCOC Grade	Minimum	Midpoint	Maximum
Executive Assistant	6	21	1	\$34,501.48	\$48,241.27	\$61,981.06
Budget Analyst	8	22	2	\$36,467.60	\$51,304.15	\$66,140.69
Data Quality Analyst	6	23	3	\$38,659.92	\$54,742.36	\$70,824.79
Database Analyst	1	24	4	\$40,948.18	\$58,298.95	\$75,649.72
IT Manager	21	530	5	\$45,173.44	\$73,349.49	\$101,525.53
Budget and Communications Director	21	540	6	\$52,917.80	\$88,327.80	\$123,737.79
Deputy Executive Director	24	940	7	\$64,558.52	\$108,452.62	\$152,346.72
Executive Director	25	950	8	\$77,470.12	\$125,790.35	\$174,110.58

By adopting this structure, the organization ensures it is offering competitive salaries its employees relative to the State Government, which represents the largest employer in the local area and possesses proximity to the organization in both location but also operational interaction. Additionally, this mirroring of the State’s structure also allows the organization to have an entity to benchmark its classifications against, both in the present and in the future as it continues to grow and change to best provide services that meet its customers’ needs. If the organization desired to implement this structure at the present time, the minimum estimated salary cost associated with ensuring all employee salaries fall within their proposed range is **\$9,171.**) This amount would ensure all employee salaries were brought up to at least the minimum of the proposed salary ranges.

Although ensuring that all employees make the minimum of the market appropriate range addresses earning potential, it does not place an employee’s individual salary at the market rate. When considering market appropriateness at the incumbent level, most CCOC staff should be paid at the 25<sup>th</sup> percentile and leadership should be closer to the 50<sup>th</sup> percentile. The reoccurring cost for this option would be approximately **\$44,903**. The cost for vacancies



**Compensation, Classification, and Organization Study for the Florida Court Clerk Operations Corporation**

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are not included in this calculation. If the Database Administrator position is included in this adjustment and the candidate possesses full competency, then the additional cost should be less than **\$6,970**.

Any organization's compensation and classification system will need periodic maintenance. The recommendations provided in this section were developed based on conditions at the time the study was conducted. Without proper upkeep of the system, the potential for recruitment and retention issues may increase as the compensation and classification system becomes dated and less competitive.

As such, Evergreen recommends that the organization additionally maintain pay plan movement with the State, to ensure that the rates offered for each classification continues to be relevant and market competitive. This process entails that CCOC leadership or their designee monitors changes in the state plan and increases. Based on these changes, CCOC leadership should adopt similar pay plan adjustments. If CCOC is permitted to adopt a more market responsive approach, then market surveys should be conducted annually and the pay plan adjusted, accordingly.

When the organization adds new classifications or finds that it needs to alter current ones to better serve its customers, a job description should be drafted for the expected work of the new or altered classification, and a comparison against the State classification system should be performed. In this comparison, a State classification should be identified by way of comparing like duties and requirements, and this classification would then serve as the benchmark the CCOC ties its salary range to. All comparisons should be performed by the individual who is assigned to the Corporation's Human Resources function, and be approved by the Executive Director.

Even with periodic movement and maintenance of the system, it is important that the organization conduct a comprehensive compensation and classification study every five years to ensure that the needs of the organization have not outgrown its compensation and classification structure.

**Stacy Butterfield, CPA**  
POLK COUNTY  
EXECUTIVE COUNCIL CHAIR

**Tara S. Green**  
CLAY COUNTY  
VICE-CHAIR

**JD Peacock, II**  
OKALOOSA COUNTY  
SECRETARY/TREASURER



JOHN CRAWFORD  
NASSAU COUNTY

PAT FRANK  
HILLSBOROUGH COUNTY

TODD NEWTON  
GILCHRIST COUNTY

PAULA S. O'NEIL, PH.D.  
PASCO COUNTY

HARVEY RUVIN, ESQ.  
MIAMI-DADE COUNTY

RON FICARROTTA  
13TH JUDICIAL CIRCUIT JUDGE  
SUPREME COURT APPOINTEE

KYLE HUDSON  
HOLMES COUNTY  
SENATE APPOINTEE

VACANT  
HOUSE APPOINTEE

JOHN DEW  
EXECUTIVE DIRECTOR

JOE BOYD  
GENERAL COUNSEL

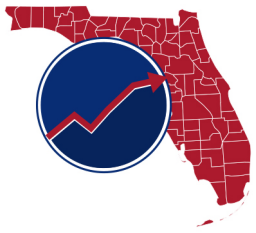
2560-102 BARRINGTON CIRCLE | TALLAHASSEE, FLORIDA 32308 | PHONE 850.386.2223 | FAX 850.386.2224 | WWW.FLCCOC.ORG

## MEMO: EXECUTIVE DIRECTOR'S SALARY INCREASE

**DATE:** February 22, 2019  
**TO:** CCOC Executive Council  
**FROM:** Stacy Butterfield, CPA  
**SUBJECT:** Executive Director, John Dew

Below is information and a recommendation to the Council on a pay increase for the CCOC Executive Director. This is based on the numerous years worked by the Executive Director, the recent Evergreen Solutions recommendation on equitable salary compensation of staff, a need to assure the position's salary is competitive, and Mr. Dew's performance evaluations.

- Current salary \$120,128
- 30 years of experience in leadership positions with Legislature and court system
- 15 years of experience as the executive director
- Salary history since 2008 (\$118,128); 2013 (\$119,128); and 2018 (\$120,128)
- Above satisfactory on performance evaluations since 2008
- In 2016, Evergreen Solutions did a compensation study and recommended the maximum salary to be \$174,110 and midpoint range \$125,790
- The Executive Director position should remain competitive
- Recommending a 12% increase to \$134,543 which is 6.9% above the suggested midpoint range. Additional recommendation is to have the Council approve half of the pay increase for CFY 18/19 and the other half upon receiving a satisfactory performance evaluation rating at the conclusion of 2019.
- It should be noted the Council last approved a merit increase in 2008 which was not implemented at the request of Mr. Dew.



# CCOC

FLORIDA CLERKS OF COURT  
OPERATIONS CORPORATION

**Stacy Butterfield, CPA**  
POLK COUNTY  
EXECUTIVE COUNCIL CHAIR

**Tara S. Green**  
CLAY COUNTY  
VICE-CHAIR

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PASCO COUNTY

2560-102 BARRINGTON CIRCLE | TALLAHASSEE, FLORIDA 32308 | PHONE 850.386.2223 | FAX 850.386.2224 | WWW.FLCCOC.ORG

## AGENDA ITEM 8

**DATE:** February 26, 2019  
**SUBJECT:** Other Business: Annual Collection Agent Report  
**COUNCIL ACTION:** Approve report

### OVERVIEW:

Florida Statutes authorize the Clerks to pursue the collection of any fees, service charges, fines, court costs, and liens that remain unpaid after 90 days by referring the account to a private attorney or collection agent. Attached is an annual report of the accounts that were referred to collection agencies and the collections for CFY 2017-18 (**Attachment 1**). Note that collections reported during this fiscal year can be from accounts referred to the agency in previous years. As such, a collection rate for agencies should not be calculated for the year.

Clerks reported 105 contracts effective during the fiscal year. Report shows an increase of about 30% in the accounts sent to collections from last fiscal year. However, there was a slight decline in collections from last year. Note that during the year there was a significant turnover among collection vendors. For example, one large county reported that the accounts they sent to collections is overstated due to a substantial recall beginning in October 2017 for all accounts placed since 2005-2016 were recalled and replaced with two collection agencies.

The reduction in collections could also be explained due to the changes made among collection agents during the year. From the time a contract is cancelled to the time another contract is effective some Clerks reported they collected using in-house staff.

ACCOUNTS SENT TO COLLECTIONS				
CFY	Criminal	Civil	Civil Traffic	Total
2016-17	\$209,185,607	\$1,967,005	\$97,812,242	\$308,964,854
2017-18	\$249,237,088	\$5,553,308	\$147,981,730	\$402,772,126
Difference	\$40,051,481	\$3,586,303	\$50,169,488	\$93,807,272
% CHANGE	19.15%	182.32%	51.29%	30.36%

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ITEM 8 – OTHER BUSINESS: ANNUAL COLLECTION AGENT REPORT

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COLLECTIONS RECEIVED				
CFY	Criminal	Civil	Civil Traffic	Total
2016-17	\$24,046,847	\$173,762	\$46,908,578	\$71,129,187
2017-18	\$23,911,501	\$110,576	\$46,204,037	\$70,226,114
Difference	(\$135,346)	(\$63,186)	(\$704,541)	(\$903,073)
% CHANGE	-0.56%	-36.36%	-1.50%	-1.27%

**COMMITTEE ACTION:** Motion to approve the CFY 2017-18 Annual Collection Agent Report for posting on the CCOC website.

**LEAD STAFF:** Douglas Isabelle, Deputy Executive Director

**ATTACHMENTS:**

- 1) CFY 2017-18 Annual Collection Agent Report



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# Collection Agent Annual Report

County Fiscal Year 2017 / 2018

(October 1, 2017 through September 30, 2018)

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**SECTION ONE  
COLLECTION AGENTS UNDER CONTRACT**



COLLECTION AGENTS UNDER CONTRACT BY COUNTY					
County	Agent	County	Agent	County	Agent
Alachua	Gila Corporation dba Municipal Services Bureau	Hernando	Aspen National Collections	Osceola	Linebarger, Goggan, Blair & Sampson, LLP
Baker	Court Collections Bureau, Inc	Hernando	Linebarger, Goggan, Blair & Sampson, LLP	Osceola	Penn Credit Corporation
Bay	Penn Credit Corporation	Hernando	Gila Corporation dba Municipal Services Bureau	Palm Beach	Linebarger, Goggan, Blair & Sampson, LLP
Bradford	Court Collections Bureau, Inc	Highlands	Court Collections Bureau, Inc.	Palm Beach	Penn Credit Corporation
Brevard	LINEBARGER, GOGGAN, BLAIR & SAMPSON, LLP	Highlands	Gila Corporation dba Municipal Services Bureau	Pasco	Linebarger, Goggan, Blair & Sampson, LLP
Brevard	Gila Corporation dba Municipal Services Bureau	Highlands	Penn Credit Corporation	Pasco	Penn Credit Corporation
Broward	Linebarger, Goggan, Blair & Sampson, LLP	Hillsborough	Linebarger, Goggan, Blair & Sampson, LLP	Pinellas	Linebarger, Goggan, Blair & Sampson, LLP
Broward	Penn Credit Corporation	Hillsborough	Penn Credit Corporation	Pinellas	Penn Credit Corporation
Calhoun	MARIANNA CREDIT BUREAU	Holmes	Court Collections Bureau, Inc.	Polk	Linebarger, Goggan, Blair & Sampson, LLP
Calhoun	Penn Credit Corporation	Holmes	Penn Credit Corporation	Polk	Penn Credit Corporation
Charlotte	Pioneer Credit Recovery, Inc.	Indian River	Linebarger, Goggan, Blair & Sampson, LLP	Putnam	Navient Corporation
Citrus	Linebarger, Goggan, Blair & Sampson, LLP	Indian River	Gila Corporation dba Municipal Services Bureau	Saint Johns	Linebarger, Goggan, Blair & Sampson, LLP
Citrus	Gila Corporation dba Municipal Services Bureau	Indian River	Penn Credit Corporation	Saint Johns	Gila Corporation dba Municipal Services Bureau
Clay	Linebarger, Goggan, Blair & Sampson, LLP	Jackson	Credit Bureau of Marianna, Inc.	Saint Johns	Penn Credit Corporation
Clay	Gila Corporation dba Municipal Services Bureau	Jefferson	Court Collections Bureau, Inc.	Saint Lucie	Penn Credit Corporation
Collier	Linebarger, Goggan, Blair & Sampson, LLP	Lafayette	Other (information in "Notes": Court Collections Bureau, Inc.)	Saint Lucie	Linebarger, Goggan, Blair & Sampson, LLP
Collier	Penn Credit Corporation	Lake	Linebarger, Goggan, Blair & Sampson, LLP	Santa Rosa	Gila Corporation dba Municipal Services Bureau
Columbia	Penn Credit Corporation	Lee	Linebarger, Goggan, Blair & Sampson, LLP	Santa Rosa	Court Collections Bureau, Inc.
Desoto	Gila Corporation dba Municipal Services Bureau	Leon	Court Collections Bureau, Inc.	Sarasota	Penn Credit Corporation
Dixie	NO AGENTS UNDER CONTRACT	Leon	Linebarger, Goggan, Blair & Sampson, LLP	Sarasota	Linebarger, Goggan, Blair & Sampson, LLP
Duval	Linebarger, Goggan, Blair & Sampson, LLP	Leon	Penn Credit Corporation	Seminole	Linebarger, Goggan, Blair & Sampson, LLP
Duval	Gila Corporation dba Municipal Services Bureau	Levy	NO AGENTS UNDER CONTRACT	Seminole	Penn Credit Corporation
Duval	Penn Credit Corporation	Liberty	Gila Corporation dba Municipal Services Bureau	Sumter	NO AGENTS UNDER CONTRACT
Escambia	Linebarger, Goggan, Blair & Sampson, LLP	Liberty	Penn Credit Corporation	SUWANNEE	MUNICIPAL SERVICES BUREAU
Escambia	Penn Credit Corporation	Manatee	Penn Credit Corporation	Taylor	Court Collections Bureau, Inc.
Flagler	Linebarger, Goggan, Blair & Sampson, LLP	Marion	Gila Corporation dba Municipal Services Bureau	Volusia	Linebarger Goggan Blair & Sampson LLP
Flagler	Penn Credit Corporation	Martin	Linebarger, Goggan, Blair & Sampson, LLP	Volusia	Gila Corporation dba Municipal Services Bureau
Franklin	Court Collections Bureau, Inc.	Miami-Dade	AllianceOne	Volusia	Court Collections Bureau, Inc.
Franklin	Penn Credit Corporation	Miami-Dade	Duncan Solutions	Wakulla	Penn Credit Corporation
Gadsden	Court Collections Bureau, Inc.	Miami-Dade	Linebarger, Goggan, Blair & Sampson, LLP	Walton	Penn Credit Corporation
Gadsden	Pioneer Credit	Miami-Dade	Penn Credit Corporation		
Glades	Gila Corporation dba Municipal Services Bureau	Monroe	Linebarger, Goggan, Blair & Sampson, LLP		
Glades	Penn Credit Corporation	Monroe	Gila Corporation dba Municipal Services Bureau		
Gulf	Court Collections Bureau, Inc.	Nassau	Penn Credit Corporation		
Gulf	Penn Credit Corporation	Okaloosa	Penn Credit Corporation		
Hamilton	Court Collections Bureau, Inc.	Okaloosa	Pioneer Credit Recovery, Inc.		
Hardee	Court Collections Bureau, Inc.	Orange	AllianceOne		
Hardee	Pioneer Credit Recovery, Inc.	Orange	Linebarger, Goggan, Blair & Sampson, LLP		
Hendry	Court Collections Bureau, Inc.	Orange	Penn Credit Corporation		

**NOTE:** 62 of 67 County Clerks' offices submitted the Annual Collection Agents Report. Gilchrist, Madison, Okeechobee, Union, and Washington counties did not submit a report as of the time this report was prepared.

**SECTION TWO**  
**STATE-WIDE DATA: Summary and Analysis**



ACCOUNTS SENT FOR COLLECTION ACTION														
Criminal Circuit	Criminal County	Delinquency	Criminal Traffic	Unallocated Lump Sum Criminal	TOTAL CRIMINAL	Civil Circuit	Civil County	Probate	Juvenile Dependency	Family	Civil Traffic	Unallocated Lump Sum Civil	TOTAL CIVIL	TOTAL OF ACCOUNTS SENT TO AGENTS
\$130,789,878.11	\$83,149,541.99	\$250,223.66	\$32,870,157.34	\$2,177,287.14	\$249,237,088.24	\$192,950.39	\$1,773,345.04	\$12,654.44	\$34,064.00	\$311,822.96	\$147,981,730.46	\$3,228,471.60	\$153,535,038.89	\$402,772,127.13

COLLECTIONS RECEIVED														
Criminal Circuit	Criminal County	Delinquency	Criminal Traffic	Unallocated Lump Sum Criminal	TOTAL CRIMINAL	Civil Circuit	Civil County	Probate	Juvenile Dependency	Family	Civil Traffic	Unallocated Lump Sum Civil	TOTAL CIVIL	TOTAL OF ACCOUNTS REC'V FROM AGENTS
\$6,649,550.18	\$6,414,009.83	\$11,670.42	\$10,423,551.72	\$412,719.44	\$23,911,501.59	\$9,679.88	\$27,626.19	\$2,149.96	\$4,487.00	\$39,207.30	\$46,204,037.75	\$27,425.59	\$46,314,613.67	\$70,226,115.26

Multiple-Contract Density			
Counties with One Collections Agent Contract	Counties with Two Collections Agent Contracts	Counties with Three Collections Agent Contracts	Counties with Four Collections Agent Contracts
27	27	7	1

Distribution of Contracts Among Collection Agents										
Alliance One Receivables Management	Aspen	Credit Bureau of Marianna	Duncan Solutions	Linebarger, Goggan, Blair & Sampson, LLP	Navient	Municipal Services Bureau	Penn Credit Corporation	Pioneer Credit Recovery	Court Collections Bureau, Inc.	TOTAL NUMBER OF CONTRACTS
2	1	2	1	28	1	17	33	4	16	105





SECTION THREE  
STATE-WIDE DATA: Accounts Sent for Collection



ACCOUNTS SENT FOR COLLECTION ACTION															
County	Criminal Circuit	Criminal County	Delinquency	Criminal Traffic	Unallocated Lump Sum Criminal	TOTAL CRIMINAL	Civil Circuit	Civil County	Probate	Juvenile Dependency	Family	Civil Traffic	Unallocated Lump Sum Civil	TOTAL CIVIL	TOTAL OF ACCOUNTS SENT TO AGENTS
Levy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Liberty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Liberty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26,928.30	\$0.00	\$26,928.30	\$26,928.30
Manatee	\$2,682,725.00	\$1,256,420.00	\$0.00	\$1,306,027.00	\$0.00	\$5,245,172.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$712,162.00	\$0.00	\$712,162.00	\$5,957,334.00
Marion	\$3,182,283.39	\$757,449.23	\$0.00	\$579,279.61	\$40,173.80	\$4,559,186.03	\$12,391.37	\$718.03	\$393.44	\$0.00	\$49.18	\$492,681.16	\$0.00	\$506,233.18	\$5,065,419.21
Martin	\$1,173,126.00	\$231,005.00	\$0.00	\$221,681.00	\$0.00	\$1,625,812.00	\$0.00	\$3,762.00	\$0.00	\$0.00	\$0.00	\$118,797.00	\$36,105.00	\$158,664.00	\$1,784,476.00
Miami-Dade	\$2,870,852.26	\$1,568,584.64	\$0.00	\$791,220.03	\$0.00	\$5,230,656.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,099,030.36	\$0.00	\$9,099,030.36	\$14,329,687.29
Miami-Dade	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,824,295.00	\$0.00	\$1,824,295.00	\$1,824,295.00
Miami-Dade	\$2,915,096.15	\$1,592,758.73	\$0.00	\$791,216.18	\$0.00	\$5,299,071.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,922,978.01	\$0.00	\$10,922,978.01	\$16,222,049.07
Miami-Dade	\$0.00	\$0.00	\$0.00	\$791,237.99	\$0.00	\$791,237.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,938,562.88	\$0.00	\$10,938,562.88	\$11,729,800.87
Monroe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$556,695.70	\$0.00	\$556,695.70	\$556,695.70
Monroe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$174,370.79	\$0.00	\$174,370.79	\$174,370.79
Nassau	\$4,569,548.52	\$1,326,966.35	\$0.00	\$1,618,872.99	\$0.00	\$7,515,387.86	\$999.54	\$0.00	\$0.00	\$150.00	\$37,379.79	\$1,070,696.03	\$0.00	\$1,109,225.36	\$8,624,613.22
Okaloosa	\$0.00	\$594,962.41	\$0.00	\$306,769.25	\$0.00	\$901,731.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$351,814.82	\$3,146.40	\$354,961.22	\$1,256,692.88
Okaloosa	\$0.00	\$0.00	\$0.00	\$360.00	\$0.00	\$360.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$425.50	\$0.00	\$425.50	\$785.50
Orange	\$2,609,641.00	\$126,690.00	\$0.00	\$543,952.00	\$0.00	\$3,280,283.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,374,909.00	\$0.00	\$5,374,909.00	\$8,655,192.00
Orange	\$3,386,779.00	\$563,251.00	\$0.00	\$794,519.00	\$0.00	\$4,744,549.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,049,794.00	\$0.00	\$5,049,794.00	\$9,794,343.00
Orange	\$5,275,303.00	\$653,550.00	\$0.00	\$757,206.00	\$0.00	\$6,686,059.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,859,326.00	\$0.00	\$4,859,326.00	\$11,545,385.00
Osceola	\$58,343.00	\$43,160.65	\$0.00	\$30,207.90	\$0.00	\$131,711.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$551,604.97	\$0.00	\$551,604.97	\$683,316.52
Osceola	\$351,483.58	\$24,626.79	\$0.00	\$28,393.08	\$0.00	\$404,503.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$583,870.24	\$0.00	\$583,870.24	\$988,373.69
Palm Beach	\$4,035,461.61	\$1,253,648.51	\$0.00	\$916,883.94	\$0.00	\$6,205,994.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,537,135.63	\$0.00	\$1,537,135.63	\$7,743,129.69
Palm Beach	\$5,150,064.78	\$1,268,530.24	\$0.00	\$971,565.06	\$0.00	\$7,390,160.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,631,785.79	\$0.00	\$1,631,785.79	\$9,021,945.87
Pasco	\$388,872.27	\$2,743,022.06	\$0.00	\$450,043.35	\$0.00	\$3,581,937.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,046,539.44	\$0.00	\$1,046,539.44	\$4,628,477.12
Pasco	\$402,561.38	\$2,842,430.19	\$0.00	\$507,800.14	\$0.00	\$3,752,791.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$896,264.14	\$0.00	\$896,264.14	\$4,649,055.85
Pinellas	\$16,783,791.00	\$9,306,026.00	\$0.00	\$0.00	\$0.00	\$26,089,817.00	\$0.00	\$1,470,115.00	\$0.00	\$0.00	\$0.00	\$14,180,540.00	\$56,495.00	\$15,707,150.00	\$41,796,967.00
Pinellas	\$28,935,365.75	\$18,057,480.72	\$0.00	\$0.00	\$0.00	\$46,992,846.47	\$0.00	\$80,582.69	\$0.00	\$0.00	\$0.00	\$19,444,928.91	\$0.00	\$19,525,511.60	\$66,518,358.07
Polk	\$0.00	\$3,530,873.42	\$0.00	\$1,834,678.21	\$0.00	\$5,365,551.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,672,495.06	\$0.00	\$1,672,495.06	\$7,038,046.69
Polk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$867,452.03	\$0.00	\$867,452.03	\$867,452.03
Putnam	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,278.00	\$0.00	\$0.00	\$0.00	\$52,702.79	\$0.00	\$56,980.79	\$56,980.79
Saint Johns	\$323,776.50	\$155,006.01	\$0.00	\$49,008.42	\$0.00	\$527,790.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,945.50	\$0.00	\$49,945.50	\$577,736.43
Saint Johns	\$303,286.50	\$179,098.12	\$0.00	\$46,981.33	\$0.00	\$529,365.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,703.50	\$0.00	\$48,703.50	\$578,069.45
Saint Johns	\$195,343.41	\$176,737.20	\$0.00	\$104,452.32	\$0.00	\$476,532.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,563.00	\$0.00	\$83,563.00	\$560,095.93
Saint Lucie	\$1,983,531.56	\$406,731.93	\$15,324.87	\$237,299.89	\$0.00	\$2,642,888.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$256,000.00	\$0.00	\$256,000.00	\$2,898,888.25
Saint Lucie	\$1,247,215.15	\$230,842.80	\$4,711.84	\$169,119.26	\$0.00	\$1,651,889.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$163,148.00	\$0.00	\$163,148.00	\$1,815,037.05
Santa Rosa	\$426,136.00	\$61,970.00	\$0.00	\$73,370.00	\$129,725.00	\$691,201.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$132,644.00	\$0.00	\$132,644.00	\$823,845.00
Santa Rosa	\$47,171.00	\$21,744.00	\$0.00	\$14,975.00	\$0.00	\$83,890.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$132,075.00	\$0.00	\$132,075.00	\$215,965.00
Sarasota	\$0.00	\$0.00	\$0.00	\$0.00	\$523,405.00	\$523,405.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$803,054.00	\$0.00	\$803,054.00	\$1,326,459.00
Sarasota	\$0.00	\$0.00	\$0.00	\$0.00	\$1,359,473.00	\$1,359,473.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000,095.00	\$0.00	\$1,000,095.00	\$2,359,568.00
Seminole	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Seminole	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sumter	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUWANNEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115,734.50	\$0.00	\$115,734.50	\$115,734.50
Taylor	\$0.00	\$0.00	\$0.00	\$33,349.71	\$0.00	\$33,349.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$49,228.06	\$0.00	\$49,228.06	\$82,577.77
Volusia	\$70,846.44	\$891,950.96	\$0.00	\$438,232.15	\$7,145.50	\$1,408,175.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400,129.14	\$0.00	\$400,129.14	\$1,808,304.19
Volusia	\$0.00	\$749,695.10	\$0.00	\$1,278,762.51	\$0.00	\$2,028,457.61	\$575.05	\$6,239.84	\$0.00	\$29,715.00	\$10,294.20	\$593,963.14	\$0.00	\$640,787.23	\$2,669,244.84
Volusia	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Wakulla	\$50,157.95	\$6,239.00	\$0.00	\$8,665.21	\$0.00	\$65,062.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,825.00	\$0.00	\$5,825.00	\$70,887.16
Walton	\$0.00	\$0.00	\$0.00	\$0.00	\$113,214.84	\$113,214.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$113,214.84
Total	\$130,789,878.11	\$83,149,541.99	\$250,223.66	\$32,870,157.34	\$2,177,287.14	\$249,237,088.24	\$192,950.39	\$1,773,345.04	\$12,654.44	\$34,064.00	\$311,822.96	\$147,981,730.46	\$3,228,471.60	\$153,535,038.89	\$402,772,127.13



SECTION FOUR  
STATE-WIDE DATA: Collections Received



COLLECTIONS RECEIVED															
County	Criminal Circuit	Criminal County	Delinquency	Criminal Traffic	Unallocated Lump Sum Criminal	TOTAL CRIMINAL	Civil Circuit	Civil County	Probate	Juvenile Dependency	Family	Civil Traffic	Unallocated Lump Sum Civil	TOTAL CIVIL	TOTAL OF ACCOUNTS REC'V FROM AGENTS
Levy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Liberty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$452.00	\$0.00	\$452.00	\$452.00
Liberty	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,323.20	\$0.00	\$4,323.20	\$4,323.20
Manatee	\$186,919.00	\$70,191.00	\$0.00	\$112,867.00	\$0.00	\$369,977.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$526,041.00	\$0.00	\$526,041.00	\$896,018.00
Marion	\$451,108.59	\$181,666.19	\$0.00	\$165,444.04	\$3,070.22	\$801,289.04	\$2,004.00	\$385.00	\$0.00	\$0.00	\$0.00	\$289,096.87	\$0.00	\$291,485.87	\$1,092,774.91
Martin	\$42,704.00	\$37,265.00	\$0.00	\$47,619.00	\$0.00	\$127,588.00	\$63.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115,178.00	\$312.00	\$115,553.00	\$243,141.00
Miami-Dade	\$438,980.30	\$260,863.41	\$0.00	\$269,779.55	\$0.00	\$969,623.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,102,464.83	\$0.00	\$3,102,464.83	\$4,072,088.09
Miami-Dade	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$898,848.56	\$0.00	\$898,848.56	\$898,848.56
Miami-Dade	\$429,315.58	\$213,558.63	\$0.00	\$275,876.69	\$0.00	\$918,750.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,124,988.49	\$0.00	\$4,124,988.49	\$5,043,739.39
Miami-Dade	\$0.00	\$0.00	\$0.00	\$271,276.68	\$0.00	\$271,276.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,069,866.23	\$0.00	\$4,069,866.23	\$4,341,142.91
Monroe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$261,233.82	\$0.00	\$261,233.82	\$261,233.82
Monroe	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,729.70	\$0.00	\$44,729.70	\$44,729.70
Nassau	\$11,008.58	\$33,602.03	\$0.00	\$45,024.40	\$0.00	\$89,635.01	\$0.00	\$0.00	\$0.00	\$0.00	\$889.44	\$81,484.46	\$0.00	\$82,373.90	\$172,008.91
Okaloosa	\$3,646.08	\$52,674.24	\$0.00	\$74,263.41	\$0.00	\$130,583.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$179,578.56	\$1,009.00	\$180,587.56	\$311,171.29
Okaloosa	\$824.15	\$1,069.90	\$0.00	\$2,285.65	\$0.00	\$4,179.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,121.04	\$0.00	\$3,121.04	\$7,300.74
Orange	\$1,035,946.00	\$499,270.00	\$1,346.00	\$861,499.00	\$0.00	\$2,398,061.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,449,949.00	\$0.00	\$3,449,949.00	\$5,848,010.00
Orange	\$351,552.00	\$185,594.00	\$0.00	\$278,480.00	\$0.00	\$815,626.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,280,227.00	\$0.00	\$2,280,227.00	\$3,095,853.00
Orange	\$316,069.00	\$195,367.00	\$0.00	\$523,986.00	\$0.00	\$1,035,422.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,752,299.00	\$0.00	\$2,752,299.00	\$3,787,721.00
Osceola	\$24,566.78	\$20,459.24	\$0.00	\$50,905.18	\$0.00	\$95,931.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$599,351.90	\$0.00	\$599,351.90	\$695,283.10
Osceola	\$40,373.37	\$18,399.77	\$0.00	\$48,522.68	\$0.00	\$107,295.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$689,567.54	\$0.00	\$689,567.54	\$796,863.36
Palm Beach	\$254,162.36	\$201,694.51	\$0.00	\$269,987.92	\$0.00	\$725,844.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$978,548.23	\$0.00	\$978,548.23	\$1,704,393.02
Palm Beach	\$207,992.33	\$186,630.25	\$0.00	\$250,294.05	\$0.00	\$644,916.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$893,107.52	\$0.00	\$893,107.52	\$1,538,024.15
Pasco	\$2,694.42	\$64,454.92	\$0.00	\$44,712.69	\$0.00	\$111,862.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$592,266.56	\$0.00	\$592,266.56	\$704,128.59
Pasco	\$3,880.00	\$58,264.38	\$0.00	\$152,129.62	\$0.00	\$214,274.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$273,061.88	\$0.00	\$273,061.88	\$487,335.88
Pinellas	\$44,665.00	\$173,526.00	\$0.00	\$0.00	\$0.00	\$218,191.00	\$0.00	\$6,480.00	\$0.00	\$0.00	\$0.00	\$1,048,390.00	\$2,007.00	\$1,056,877.00	\$1,275,068.00
Pinellas	\$215,083.49	\$436,053.71	\$0.00	\$0.00	\$0.00	\$651,137.20	\$0.00	\$6,356.18	\$0.00	\$0.00	\$0.00	\$1,962,601.80	\$0.00	\$1,968,957.98	\$2,620,095.18
Polk	\$0.00	\$909,175.57	\$0.00	\$765,109.38	\$0.00	\$1,674,284.95	\$0.00	\$0.00	\$0.00	\$225.00	\$0.00	\$1,330,485.20	\$0.00	\$1,330,710.20	\$3,004,995.15
Polk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$473,868.55	\$0.00	\$473,868.55	\$473,868.55
Putnam	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,185.40	\$0.00	\$0.00	\$0.00	\$6,245.52	\$0.00	\$7,430.92	\$7,430.92
Saint Johns	\$116,573.96	\$82,342.04	\$0.00	\$78,149.18	\$0.00	\$277,065.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$129,195.95	\$0.00	\$129,195.95	\$406,261.13
Saint Johns	\$4,061.73	\$5,592.20	\$0.00	\$2,141.50	\$0.00	\$11,795.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,252.39	\$0.00	\$15,252.39	\$27,047.82
Saint Johns	\$4,065.19	\$4,160.86	\$0.00	\$8,122.70	\$0.00	\$16,348.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,740.50	\$0.00	\$30,740.50	\$47,089.25
Saint Lucie	\$307,544.89	\$160,642.99	\$0.00	\$144,056.38	\$9,001.19	\$621,245.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$247,235.71	\$0.00	\$247,235.71	\$868,481.16
Saint Lucie	\$124,976.70	\$75,021.43	\$0.00	\$85,770.08	\$1,528.14	\$287,296.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$203,960.66	\$0.00	\$203,960.66	\$491,257.01
Santa Rosa	\$7,208.00	\$4,592.00	\$0.00	\$5,870.00	\$4,817.00	\$22,487.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,770.00	\$0.00	\$30,770.00	\$53,257.00
Santa Rosa	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sarasota	\$0.00	\$0.00	\$0.00	\$0.00	\$75,668.00	\$75,668.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$320,556.00	\$0.00	\$320,556.00	\$396,224.00
Sarasota	\$0.00	\$0.00	\$0.00	\$0.00	\$314,958.00	\$314,958.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$613,266.00	\$0.00	\$613,266.00	\$928,224.00
Seminole	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Seminole	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sumter	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUWANNEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,970.00	\$0.00	\$65,970.00	\$65,970.00
Taylor	\$0.00	\$0.00	\$0.00	\$10,349.72	\$0.00	\$10,349.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,857.26	\$0.00	\$34,857.26	\$45,206.98
Volusia	\$592.28	\$41,066.83	\$0.00	\$144,247.62	\$92.00	\$185,998.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$270,994.67	\$0.00	\$270,994.67	\$456,993.40
Volusia	\$0.00	\$49,663.28	\$0.00	\$17,565.30	\$0.00	\$67,228.58	\$0.00	\$1,063.90	\$0.00	\$945.00	\$4,029.20	\$172,389.00	\$0.00	\$178,427.10	\$245,655.68
Volusia	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Wakulla	\$28,081.81	\$5,803.58	\$0.00	\$10,091.47	\$0.00	\$43,976.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,693.39	\$200.00	\$8,893.39	\$52,870.25
Walton	\$0.00	\$0.00	\$0.00	\$0.00	\$2,281.25	\$2,281.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,281.25
Total	\$6,649,550.18	\$6,414,009.83	\$11,670.42	\$10,423,551.72	\$412,719.44	\$23,911,501.59	\$9,679.88	\$27,626.19	\$2,149.96	\$4,487.00	\$39,207.30	\$46,204,037.75	\$27,425.59	\$46,314,613.67	\$70,226,115.26