Clerks of Court Operations Corporation
Annual Meeting

Agenda

Date: May 31, 2015
Time: Immediately after the conclusion of the CCOC Executive Council Meeting that starts at 3:00 pm
Sawgrass Marriott; Ponte Vedra Beach, Florida (Heritage Room)
Conference Call (800)977-8002 , Conference Code: 407639#

Honorable Sharon Bock, Esq.
Palm Beach
Chair

Honorable Bob Inzer
Leon County
Vice-Chair

Honorable Ken Burke, CPA
Pinellas County
Secretary/Treasurer

Honorable Stacy Butterfield, CPA
Polk County

Honorable John Crawford
Nassau County

Honorable Neil Kelly
Lake County

Honorable Harvey Ruvin
Miami-Dade County

Honorable Tim Sanders
Madison County

Supreme Court
Honorable Ron Ficarrotta
13th Judicial Circuit

Senate
Honorable Kyle Hudson
Holmes County

House
Honorable Paula S. O'Neil, Ph.D
Pasco County

Joe Boyd
General Counsel

John Dew
Executive Director

2560-102 Barrington Circle
Tallahassee, Florida 32308
Phone: 850.386.2223
Fax: 850.386.2224

DRAFT

Call to Order ..... Sharon Bock

Roll Call ..... CCOC Staff

Approval of Agenda and Welcome ..... Sharon Bock

1) Approval of Minutes ..... Ken Burke
   June 8, 2014 -- Pages 2-3

2) Chair's Report ..... Sharon Bock
   Page 4

3) Treasurer's Report ..... Ken Burke
   Pages 5-6

4) CCOC Financial Statement ..... John Dew
   Pages 7-36

5) Proposed Corporation Budget and Work Plan ..... Ken Burke
   Pages 37-39

6) Council Meeting Proposed Dates for SFY 15/16 ..... John Dew
   Pages 40-42

7) Election of Council Executive Committee ..... Joe Boyd

8) Other Business

MINUTES
FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
SUNDAY, JUNE 8, 2014 4:10PM
CCOC ANNUAL CORPORATION MEETING
West Palm, Florida

The June 8, 2014 Annual Meeting of the Corporation of the Florida Clerks of Court Operations Corporation (CCOC) was called to order at 4:10 p.m., EST by Executive Council Chairman Buddy Irby, who welcomed members and guests.

ROLL CALL-CCOC Staff

Chairman Irby called the role.

APPROVAL OF AGENDA

Chairman Irby welcomed everyone and asked for any additions to the agenda. There were none.

APPROVAL OF MINUTES

Chairman Irby asked for any additions or revisions to minutes, there were none.

Mr. Dew asked to correct the date to June 11, 2013.

Mr. Inzer made a motion to approve the June 11, 2013 Corporation Meeting minutes as corrected. Dr. O'Neil seconded. Motion passed unanimously.

CHAIRMAN'S REPORT

Chairman Irby gave a speech regarding the past year for the Chairman's Report. He thanked all the CCOC staff, Committees and Chairs, Clerks, and General Counsel for all the hard work over the past year.

TREASURER'S AND FINANCIAL REPORT

Chairman Irby called on Mr. Burke for the Treasurer's Report.

Mr. Burke asked if there were any questions regarding items 3, 4, and 5 of the Treasurer's Report. He stated that we have the Audit Report from fiscal year 12/13 and it is a clean audit.

Mr. Burke moved the Treasurer's Report and Budget Financial Statements be approved as submitted. Mr. Crawford seconded. Motion passed unanimously.

COUNCIL MEETING PROPOSED DATES

Chairman Irby asked Mr. Dew to report.

Mr. Dew asked that we add the July 30, 2014 to potential dates for the next meeting.

Ms. Bock asked to add July 31, 2014 as well.

Chairman Irby asked for questions or comments.

Dr. O'Neil made a motion to approve the potential dates as listed. Mr. Crawford seconded. Motion passed unanimously.

OTHER BUSINESS

Chairman Irby asked for any other business, comments, and questions. He concluded by thank Dr. O'Neil as the FCCC President and Mrs. Rushing as FCCC Legislative Committee chair for their teamwork and support of the CCOC staff.

ELECTION OF CCOC EXECUTIVE COMMITTEE

Council member Ken Burke nominated Sharon Bock as CCOC Chair. The motion was seconded by Dr. O'Neil. With no other nominations a vote was taken and Ms. Bock was unanimously elected.

Ms. Bock nominated Ken Burke as CCOC Vice-Chair. Mr. Burke said he appreciated the nomination but declined at this time and instead made a motion for Mr. Inzer to be elected as Vice-Chair. That motion was seconded by John Crawford. A vote was taken and Mr. Inzer was selected as Vice-Chair.

Mr. Inzer nominated Ken Burke as Secretary/Treasurer and the motion was seconded by Dr. O'Neil. Mr. Burke was selected as Secretary/Treasurer.

The meeting was adjourned at 4:20 PM, EST.

FLORIDA CCOC
Clerks of Court
Operations Corporation

Agenda Item 2

Honorable Sharon R. Bock, Esq.
Palm Beach County
Chair

Honorable Bob Inzer
Leon County
Vice Chair

Honorable Ken Burke, CPA
Pinellas County
Secretary/Treasurer

Honorable Neil Kelly
Lake County

Honorable John Crawford
Nassau County

Honorable Harvey Ruvin
Dade County

Honorable Tim Sanders
Madison County

Honorable Stacy Butterfield, CPA
Polk County Clerk

Supreme Court
Honorable Ron Ficarrotta
13th Judicial Circuit Judge

Senate
Honorable Kyle Hudson
Holmes County

House
Honorable Paula S. O'Neil Ph.D
Pasco County

Joe Boyd, Esq.
General Counsel

John Dew
Executive Director

2560-102 Barrington Circle
Tallahassee, Florida 32308
Phone: 850.386.2223
Fax: 850.386.2224

Date: **May 31, 2015**

Subject: **Agenda Item 2: Chair's Annual Report**

Corporation Action:
For Information Purposes Only.

Overview:
Historically each year the Corporation Chair provides an update on the progress through the last year and future goals. Clerk Bock took office as Chair effective July 1, 2014.

FLORIDA CCOC
Clerks of Court
Operations Corporation

Agenda Item 3

Honorable Sharon R. Bock, Esq.
Palm Beach County
Chair

Honorable Bob Inzer
Leon County
Vice Chair

Honorable Ken Burke, CPA
Pinellas County
Secretary/Treasurer

Honorable Neil Kelly
Lake County

Honorable John Crawford
Nassau County

Honorable Harvey Ruvin
Dade County

Honorable Tim Sanders
Madison County

Honorable Stacy Butterfield, CPA
Polk County Clerk

Supreme Court
Honorable Ron Ficarrotta
13th Judicial Circuit Judge

Senate
Honorable Kyle Hudson
Holmes County

House
Honorable Paula S. O'Neil Ph.D
Pasco County

Joe Boyd, Esq.
General Counsel

John Dew
Executive Director

2560-102 Barrington Circle
Tallahassee, Florida 32308
Phone: 850.386.2223
Fax: 850.386.2224

Date: **May 31, 2015**

Subject: **Agenda Item 3: Treasurer's Report**

Corporation Action:
Information Purposes

Overview:
The Corporation office is fiscally sound. Last county fiscal year the office stayed within their allocated budget. This year the office will likewise stay within their approved budget.

Attached is the Treasurer's Report for the first seven months of the current county fiscal year. Through April the office has expended approximately 48% of its budget.

Attachments:

CFY 2014/15 Treasurer's Report

CCOC Mission Statement: "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."

CCOC Budgetary Report
County Fiscal Year 2014 - 2015
(October 1, 2014 - September 30, 2015)

	Budget Category Amount	Oct	Nov	Dec	Jan	Feb	Mar	Apr	Year to Date Expenditures	(%) of Budget Expended
CCOC STAFF:	$698,497.00	$49,367.97	$47,947.51	$52,626.52	$53,125.94	$60,420.35	$62,903.65	$66,802.20	$393,194.13	56.29%
OPS STAFF:	$30,000.00	$1,141.50	$1,309.00	$1,094.00	$1,278.00	$2,180.50	$2,126.50	$2,464.00	$11,593.50	38.65%
GENERAL EXPENSES:	$111,195.00	$5,389.23	$5,601.24	$4,395.10	$4,827.91	$7,677.52	$5,309.77	$8,128.77	$41,329.54	37.17%
TRAVEL:	$60,400.00	$5,252.41	$3,057.23	$1,536.40	$4,921.31	$2,788.98	$1,260.91	$2,297.67	$21,114.91	34.96%
STAFF TRAINING:	$5,000.00	$207.00	$0.00	$0.00	$742.50	$0.00	$982.18	$0.00	$1,931.68	38.63%
CONTRACTUAL EXPENSES:	$712,005.00	$35,944.20	$58,526.08	$28,091.50	$29,410.38	$100,157.12	$36,057.50	$18,513.75	$306,700.53	43.08%
TOTALS:	**$1,617,097.00**	**$97,302.31**	**$116,441.06**	**$87,743.52**	**$94,306.04**	**$173,224.47**	**$108,640.51**	**$98,206.39**	**$775,864.29**	**47.98%**

Agenda Item 4

FLORIDA CCOC
Clerks of Court
Operations Corporation

Honorable Sharon R. Bock, Esq.
Palm Beach County
Chair

Honorable Bob Inzer
Leon County
Vice Chair

Honorable Ken Burke, CPA
Pinellas County
Secretary/Treasurer

Honorable Neil Kelly
Lake County

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2560-102 Barrington Circle
Tallahassee, Florida 32308
Phone: 850.386.2223
Fax: 850.386.2224

Date: **May 31, 2015**

Subject: **Agenda Item 4: Corporation Audited Financial Statements 13/14**

Council Action:
For Information Purposes and Corporation Membership Review.

Overview:
Each year an independent audit is conducted to review the financials of the Corporation office. The firm of Lanigan and Associates conducted a review of the financials for the fifteen month period of July 1, 2013 through September 30, 2014. Lanigan provided their Independent Report to the CCOC Office in November. The report was provided to the CCOC Executive Council and accepted at their February 3rd, 2015 meeting. The report is now attached for the Corporation membership review. The audit did not identify any deficiencies in internal controls. Further the audit disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards. Finally, the audit revealed no need for a management letter with recommendations for improvement.

Attachments:

1. Corporation Financial Statements for State Fiscal Year July 1, 2013 through September 30, 2014.

CCOC Mission Statement: "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."

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

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FINANCIAL STATEMENTS
FOR THE PERIOD JULY 1, 2013 THROUGH SEPTEMBER 30, 2014

CONTENTS

Page No.

INDEPENDENT AUDITOR'S REPORT 1

MANAGEMENT'S DISCUSSION AND ANALYSIS 4

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements
Statement of Net Position 6
Statement of Activities 7

Fund Financial Statements
Balance Sheet – Governmental Fund 8
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Fund 9
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Fund to the Statement of Activities 10

Notes to the Financial Statements 11

SUPPLEMENTAL INFORMATION
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Governmental Fund 16

OTHER REQUIRED REPORTS
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* 18

Independent Auditor's Report on Compliance for Each Major State Project and on Internal Control Over Compliance Required by the Chapter 10.550, Rules of the Auditor General 20

Schedule of Expenditures of State Financial Assistance 22

Schedule of Findings and Questioned Costs 23

LANIGAN & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
BUSINESS ADVISORS
www.lanigancpa.com

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 15 month period ended September 30, 2014, 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.

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, 2014, and the changes in its financial position for the 15 month period 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 budgetary comparison on page 16 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated October 31, 2014, on our consideration of the Florida Clerk of Courts 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 Clerk of Courts Operations Corporation's internal control over financial reporting and compliance.

Lonigan & Associate, P.L.

Tallahassee, Florida
October 31, 2014

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 15 month period ended September 30, 2014. 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 contract revenue for the 15 month period from July 1, 2013 through September 30, 2014 was $2,027,060.

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 following table presents the FCCOC's condensed Statement of Net Position as of June 30, 2013 and September 30, 2014, as derived from the government-wide Statement of Net Position.

Table 1 – Net Position

	2014	2013
Total Assets	$ 435,780	$ 1,363,580
Total Liabilities	80,383	1,429,865
Net Position	$ 355,397	$ (66,285)

The following table presents the FCCOC's condensed Statement of Activities for the 15 month period ended September 30, 2014 and the fiscal year ended June 30, 2013, as derived from the government-wide Statement of Activities.

Table 2 – Changes in Net Position

	2014	2013
Total Revenues	$ 2,027,238	$ 1,773,194
Total Expenditures	1,605,556	2,607,633
Change in Net Position	$ 421,682	$ (834,439)

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, 2014

	Governmental Activities
ASSETS	
Current Assets	
Cash and Cash Equivalents	$ 420,052
Prepaid Expenses and Other Assets	9,810
Noncurrent Assets	
Capital Assets:	
Equipment, Net	5,918
Total Assets	435,780
LIABILITIES	
Current Liabilities	
Accounts Payable and Accrued Liabilities	20,371
Noncurrent Liabilities	
Compensated Absences	60,012
Total Liabilities	80,383
NET POSITION	
Net Investment in Capital Assets	5,918
Unrestricted	349,479
Total Net Position	**$ 355,397**

See accompanying notes to the financial statements

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
STATEMENT OF ACTIVITIES
FOR THE PERIOD JULY 1, 2013 THROUGH SEPTEMBER 30, 2014

Functions/Programs	Expenses	Program Revenues: State Appropriations and Court Fees	Net (Expenses) Revenues and Changes in Net Assets
Primary Government:			
Governmental Activities:			
State Courts	$ 1,605,556	$ 2,027,060	$ 421,504
Total Governmental Activities	$ 1,605,556	$ 2,027,060	421,504
Other Revenue			178
Change in Net Assets			421,682
Net Position - Beginning of Year			(66,285)
Net Position - End of Year			**$ 355,397**

See accompanying notes to the financial statements

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
BALANCE SHEET
GOVERNMENTAL FUND
SEPTEMBER 30, 2014

	Special Revenue Fund
ASSETS	
Current Assets	
Cash and Cash Equivalents	$ 420,052
Prepaid Expenses and Other Assets	9,810
Total Current Assets	**$ 429,862**
LIABILITIES AND FUND BALANCE	
Current Liabilities	
Accounts Payable and Accrued Liabilities	$ 20,371
Fund Balance	
Restricted Fund Balance	409,491
Total Liabilities and Fund Balance	**$ 429,862**
Amounts reported for "Governmental Activities" in Statement of Net Position are different because:	
Fund Balance - Governmental Fund	$ 409,491
Capital Assets, Net of Depreciation used in Governmental Activities, are not financial resources and, therefore, are not reported in the fund financial statements.	5,918
Long-term liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the fund financial statements.	(60,012)
Net Position of Governmental Activities	$ 355,397

See accompanying notes to the financial statements

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE PERIOD JULY 1, 2013 THROUGH SEPTEMBER 30, 2014

	Special Revenue Fund
Revenues	
State Financial Assistance	$ 2,027,060
Interest Income	178
Total Revenues	2,027,238
Expenditures	
Current:	
State Courts:	
Personnel Services	789,710
Expenses	828,037
Total Expenditures	1,617,747
Net Change in Fund Balance - Governmental Fund	409,491
Restricted Fund Balance, July 1, 2013	-
Restricted Fund Balance, September 30, 2014	**$ 409,491**

See accompanying notes to the financial statements

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 PERIOD JULY 1, 2013 THROUGH SEPTEMBER 30, 2014

Net change in Fund Balance - Governmental Fund	$	409,491
Amounts reported for Governmental Activities in the Statement of Activities are different because:		
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 depreciation expense of $7,326 exceeded capital outlay of $0 in the current period.		(7,326)
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.		
Decrease in Compensated Absences		19,517
Change in Net Position of Governmental Activities	$	421,682

See accompanying notes to the financial statements

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 standalone 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.

Reporting Period

Beginning July 1, 2013, the FCCOC reverted back to a separate entity from the State of Florida and adopted a September 30 fiscal year end. These statements are reported using the 15 month period corresponding to the end of the previous fiscal year of June 30, 2013 through the end of the new fiscal year September 30, 2014.

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.

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

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. 34 was amended by GASB Statement No. 54 for periods beginning after June 15, 2010. 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 not 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.

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, 2014. 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.

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 an allocation of $1/12^{th}$ of the contract amount each month when it is received by the contract administrator. The fiscal year under audit was a 15 month period and as such, revenue was recognized and recorded each month as $1/15^{th}$ of the total contract amount.

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 October 31, 2014, 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 and work plan serves as the basis for funding appropriated by the Florida Legislature. The budget is adopted on the modified accrual basis of accounting.

NOTE 3: *Capital Assets*

Capital asset activity for the 15 month period ended September 30, 2014 was as follows:

	June 30, 2013	Additions	Retirements	September 30, 2014
Fixed Assets -				
Furniture and Equipment	$ 77,966	$ -	$ (10,158)	$ 67,808
Less Accumulated Depreciation	(64,722)	(7,326)	10,158	(61,890)
Capital Assets, net	$ 13,244	$ (7,326)	$ -	$ 5,918

Depreciation expense of $7,326 is recorded in the Statement of Activities for the government-wide statements.

NOTE 4: *Compensated Absences*

Accrued compensated absences that are not due and payable in the current period are not reported at the fund level. As of September 30, 2014 accrued compensated absences of $60,012 are reported in the Statement of Net Position.

NOTE 5: *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 15 month period ended September 30, 2014 were $47,856. The remaining obligations associated with the office space are $33,756 per year for the years ended September 30, 2015 and 2016 and 2017, respectively.

NOTE 6: *Retirement*

The FCCOC participates in the State of Florida Retirement System, a cost sharing multiple employer public employee retirement system administered by the State of Florida. The Florida Retirement System provides retirement and disability benefits. The Division of Retirement issues a publicly available financial report. The FCCOC contribution to the Florida Retirement System for the 15 month period ended September 30, 2014 was $57,429.

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GOVERNMENTAL FUND
FOR THE PERIOD JULY 1, 2013 THROUGH SEPTEMBER 30, 2014

	Governmental Fund			
	Special Revenue			
	Budgeted Amounts			
	Original	Final	Actual	Variance - Favorable (Unfavorable)
Revenues:				
State Financial Assistance	$ 2,025,328	$ 2,025,328	$ 2,027,060	$ 1,732
Interest Income	-	-	178	178
Total Revenues	2,025,328	2,025,328	2,027,238	1,910
Expenditures:				
Current				
State Courts:				
Personnel Services	908,703	908,703	789,710	118,993
Expenses	1,116,625	1,116,625	828,037	288,588
Operating Capital Outlay	-	-	-	-
Total Expenditures	2,025,328	2,025,328	1,617,747	407,581
Net Change in Fund Balance - Governmental Fund	-	-	409,491	409,491
Restricted Fund Balance, Beginning of Year			-	
Restricted Fund Balance, End of Year			**$ 409,491**	

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

LANIGAN & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
BUSINESS ADVISORS
www.lanigancpa.com

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 15 month period ended September 30, 2014, 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 October 31, 2014.

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.

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, P.C.

Tallahassee, Florida
October 31, 2014

LANIGAN & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
BUSINESS ADVISORS
www.lanigancpa.com

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 15 month period ended September 30, 2014. 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 Clerk of Courts 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 Clerk of Courts 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 Clerk of Courts Operations Corporation's compliance.

Opinion on Each Major State Project

In our opinion, Florida Clerk of Courts 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, 2014.

Report on Internal Control over Compliance

Management of Florida Clerk of Courts 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 Clerk of Courts 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 Clerk of Courts 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.

Lonigan & Associate, P.C.

Tallahassee, Florida
October 31, 2014

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE PERIOD JULY 1, 2013 THROUGH SEPTEMBER 30, 2014

	CSFA Number	Contract Number	Expenditures
STATE:			
State of Florida, Department of Financial Services			
FCCOC/CFO Contract	N/A	N/A	$ 1,605,556
TOTAL STATE FINANCIAL ASSISTANCE EXPENDED			**$ 1,605,556**

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.

SECTION 1 - 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 $300,000.

9. **Auditee Risk Assessment?**

   The organization qualified as a low risk auditee.

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.

LANIGAN & ASSOCIATES, P.C.

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November 5, 2014

Board of Directors
Florida Clerks of Court Operations Corporation
2560-102 Barrington Circle
Tallahassee, Florida 32308

RE: Required Communication to Those Charged with Governance

Dear Directors:

We have audited the financial statements of the Florida Clerks of Court Operations Corporation, a component unit of the State of Florida, as of and for the 15 month period ended September 30, 2014, and have issued our report thereon dated October 31, 2014. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated October 13, 2014, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of Florida Clerks of Court Operations Corporation solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team and others in our firm, as appropriate, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Florida Clerks of Court Operations Corporation is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 15 month period. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. There were no sensitive accounting estimates affecting the financial statements.

Financial Statement Disclosures

There were no sensitive disclosures affecting Florida Clerks of Court Operations Corporation 's financial statements.

Identified or Suspected Fraud

We not have identified or obtained any information that indicates that fraud has occurred.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Florida Clerks of Court Operations Corporation 's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated October 31, 2014.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Florida Clerks of Court Operations Corporation, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Florida Clerks of Court Operations Corporation's auditors.

This report is intended solely for the information and use of the Board of Directors and management of Florida Clerks of Court Operations Corporation and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Lanigan + Associates, P.C.

Lanigan & Associates, P.C.

FLORIDA CCOC
Clerks of Court
Operations Corporation

Agenda Item 5

Honorable Sharon R. Bock, Esq.
Palm Beach County
Chair

Honorable Bob Inzer
Leon County
Vice Chair

Honorable Ken Burke, CPA
Pinellas County
Secretary/Treasurer

Honorable Neil Kelly
Lake County

Honorable John Crawford
Nassau County

Honorable Harvey Ruvin
Dade County

Honorable Tim Sanders
Madison County

Honorable Stacy Butterfield, CPA
Polk County Clerk

Supreme Court
Honorable Ron Ficarrotta
13th Judicial Circuit Judge

Senate
Honorable Kyle Hudson
Holmes County

House
Honorable Paula S. O'Neil Ph.D
Pasco County

Joe Boyd, Esq.
General Counsel

John Dew
Executive Director

2560-102 Barrington Circle
Tallahassee, Florida 32308
Phone: 850.386.2223
Fax: 850.386.2224

Date: **May 31, 2015**

Subject: **Agenda Item 5: Corporation Budget CFY 15/16**

Corporation Action:
Action Requested. Approve 15/16 Corporation Budget and/or Process for Approval.

Overview:
Last year the CCOC held off making a recommendation for the Corporation Office budget request until after the Clerks submitted their budget requests and the Budget Committee made recommendations to the Council for Clerk budgets. The reason was the Council did not want to recommend a CCOC Office budget that was not in-line with the budget recommendations for the majority of Clerks statewide. The Budget Committee will not be making recommendations to the Executive Council this year until July. Therefore a recommendation for approval of a CCOC Budget held prior to that may not be in-line with the budget recommendations for Clerk budgets. However, the CCOC Plan of Operations requires that the full Corporation membership vote annually on the CCOC budget. The Corporation membership could agree to either revise the Plan of Operations language to allow the Executive Council to approve a budget at a later time or could in their motion provide the Council with authority for this year to later approve a budget request. The Corporation budget request will then be presented to the Legislative Budget Commission for approval. The budget recommendation is due to the LBC by August 1, 2015.

Recommendation:

Present a continuation budget request for review for the Corporation membership but provide that the Executive Council be given the authority to revisit the request prior to submitting the request to the Legislative Budget Commission on August 1, 2015.

Attachments/Handouts:
1. Current CCOC Budget for CFY 14/15.
2. Example of CCOC Continuation Budget for CFY 15/16.

CCOC BUDGET - Approved by LBC on 9/10/14

County Fiscal Year October 1, 2014 - Sept 30, 2015

Adopted CFY 14/15 Budget

STAFF:	$698,497.00
OPS:	$30,000.00
GENERAL EXPENSES:	$111,195.00
TRAVEL:	$60,400.00
STAFF TRAINING:	$5,000.00
CONTRACTUAL EXPENSES:	$357,472.00
EDUCATION Services	$354,533.00
Overall Budget	**$1,617,097.00**

Budget Aggregate of $1,617,097 Approved by Legislative Budget Commission on 9/10/14
Dollars can be moved between categories
This is the same budget amount as provided in CFY 13/14

CCOC BUDGET - Proposed Continuation

County Fiscal Year October 1, 2015 - Sept 30, 2016

CFY 15/16 Budget

STAFF:	$799,949.00
OPS:	$22,000.00
GENERAL EXPENSES:	$92,761.00
TRAVEL:	$60,400.00
STAFF TRAINING:	$5,000.00
CONTRACTUAL EXPENSES:	$282,454.00
EDUCATION Services	$354,533.00
Overall Budget	**$1,617,097.00**

Dollars can be moved between categories

This is the same budget amount as provided in CFY 13/14 and CFY 14/15

FLORIDA CCOC
Clerks of Court
Operations Corporation

Agenda Item 6

Honorable Sharon R. Bock, Esq.
Palm Beach County
Chair

Honorable Bob Inzer
Leon County
Vice Chair

Honorable Ken Burke, CPA
Pinellas County
Secretary/Treasurer

Honorable Neil Kelly
Lake County

Honorable John Crawford
Nassau County

Honorable Harvey Ruvin
Dade County

Honorable Tim Sanders
Madison County

Honorable Stacy Butterfield, CPA
Polk County Clerk

Supreme Court
Honorable Ron Ficarrotta
13th Judicial Circuit Judge

Senate
Honorable Kyle Hudson
Holmes County

House
Honorable Paula S. O'Neil Ph.D
Pasco County

Joe Boyd, Esq.
General Counsel

John Dew
Executive Director

2560-102 Barrington Circle
Tallahassee, Florida 32308
Phone: 850.386.2223
Fax: 850.386.2224

Date: **May 31, 2015**

Subject: **Agenda Item 6: Future Meeting Dates**

Council Action:
Action Requested. Approve tentative meeting dates for Council meetings and next Annual Corporation Meeting.

Overview:
Historically the Council meetings and Annual Corporation Meeting is held in conjunction with education training sessions for the Clerks. This is to help lower travel costs for Clerks and staff and allow more participation.

We have contacted the leadership of the Florida Court and Comptrollers and based on their calendar of events have listed potential meeting dates. See Attached Calendar. However the 2016 Summer Conference dates have not been set yet so we do not have any recommendation at this time for the 2016 Annual Corporation Meeting.

Recommendation:
Review and tentatively approve the dates below.

Potential Meeting Dates:

Executive Council Tentative Meetings:

July 22, 2015; TBD
October 6, 2015; Orlando
January 19, 2016; Tallahassee
April 12, 2016: TBD
May or June 2016; TBD

Annual Corporation Meeting: TBD

CCOC Mission Statement: "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."

FLORIDA COURT CLERKS & COMPTROLLERS

CALENDAR OF EVENTS

2015

May 20	FL Court Clerks & Comptrollers Monthly Update 10:00 a.m. (Tentative)	WebEx Conference Call
May 27	CJJIS Council Meeting	Staybridge Suites, Tallahassee
May 31 – Jun 3	GFOA Annual Conference	Philadelphia, Pennsylvania
May 31	CCOC Executive Council Meeting 1:00 p.m. – 3:00 p.m.	Sawgrass Marriott, Ponte Vedra Beach
June 1	FL Courts E-Filing Authority Board Meeting 10:20 a.m. – 12:00 p.m.	Sawgrass Marriot, Ponte Vedra Beach
June 1-3	2015 Summer Conference	Sawgrass Marriott, Ponte Vedra Beach
June 10	CCOC Budget Meeting	TBD
June 13-17	FGFOA Annual Conference	Westin Diplomat, Hollywood
July 8	CCOC Budget Deliberation Meeting	TBD
July 9	CCOC Budget Deliberation Meeting	TBD
July 29-30	FCCC Officers & Board of Directors Retreat	Sonnesta Hotel, Fort Lauderdale
August 5 – 6	FCTC Meeting and Subcommittee Meetings	TBD
August 11-15	New Clerk Academy	Marco Island Marriott, Marco Island
October 6	FCCC Officers & Board of Managers Meeting 3:00 p.m. – 5:00 p.m.	Wyndham Grand Resort Bonnet Creek Orlando
October 6	CCOC Executive Council Meeting 1:00 p.m. – 3:00 p.m.	Wyndham Grand Resort Bonnet Creek Orlando
October 7-9	2015 Fall Conference	Wyndham Grand Resort Bonnet Creek Orlando
November 17-20	New Clerk Academy	TBD, Destin
November 18 – 19	FCTC Meeting and Subcommittee Meetings	TBD

2016

January 12	2016 Legislative Session Begins **(For Your Information Only)**	Tallahassee
January 20	Clerks' Legislative Day	Aloft Hotel, Tallahassee
March 15-18	New Clerk Academy	TBD
May 10-13	New Clerk Academy	TBD
May 25	GFOA Annual Conference	Toronto, Ontario
June 11-15	FGFOA Annual Conference	Marriott World Center, Orlando