

**Ken Burke, CPA**  
PINELLAS COUNTY  
EXECUTIVE COUNCIL CHAIR

**Stacy Butterfield, CPA**  
POLK COUNTY  
VICE-CHAIR

**Tara S. Green**  
CLAY COUNTY  
SECRETARY/TREASURER



**SHARON R. BOCK, ESQ.**  
PALM BEACH COUNTY

**JOHN CRAWFORD**  
NASSAU COUNTY

**PAT FRANK**  
HILLSBOROUGH COUNTY

**TODD NEWTON**  
GILCHRIST COUNTY

**JEFFREY R. SMITH, CPA**  
INDIAN RIVER COUNTY

**RON FICARROTTA**  
13TH JUDICIAL CIRCUIT JUDGE  
SUPREME COURT APPOINTEE

**KYLE HUDSON**  
HOLMES COUNTY  
SENATE APPOINTEE

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

## CCOC Annual Corporation Meeting\*

**June 25<sup>th</sup> – Immediately following the 2pm CCOC Executive Council Meeting**  
Location: Hilton West Palm Beach, 600 Okeechobee Blvd., West Palm Beach, FL 33401  
(Oceana D)  
Call in Available (Please call 904 512-0115. Code 412463.)

- 1) Call to Order, Introduction, and Approval of Agenda..... Hon. Ken Burke
- 2) Invocation..... Hon. John Crawford
- 3) Roll Call..... Hon. Tara Green
- 4) Report from the Chair ..... Hon. Ken Burke
- 5) Approve minutes from June 12, 2017 ..... Hon. Tara Green
- 6) Treasurer's Report ..... Hon. Tara Green
  - a) Financial Statement (Audit) 16/17
  - b) CFY 16/17 End of Year Financial Report
  - c) CFY 17/18 Latest Financial Report
- 7) Proposed Corporation Budget for CFY 18/19 ..... Hon. Tara Green
- 8) Tentative Council Meeting Dates and Workplan for SFY 18/19 ..... John Dew
- 9) Plan of Operations..... Hon. Ken Burke
  - a) Report on changes approved May 9<sup>th</sup>. No other suggested revisions received.
- 10) Other Business

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Council Organizational Session for the Swearing in of Council Members and Election of Executive Committee by the Executive Council Members.

- 1) Swearing in of Newly Elected Council Members ..... Hon. Ken Burke
- 2) Election of CCOC Executive Committee Board ..... Hon. Ken Burke

**\*This is a continuation of the May 9<sup>th</sup> Special Annual Corporation meeting.**

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***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.***

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## **MINUTES**

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

**MONDAY, JUNE 12, 2017 4:05 PM CDT**

### **CCOC ANNUAL CORPORATION MEETING**

**Panama City Beach, Florida**

The June 12, 2017 Annual Meeting of the Corporation of the Florida Clerks of Court Operations Corporation (CCOC) was called to order at 4:05 p.m., CDT by Executive Council Chair Clerk Sharon Bock.

#### **ROLL CALL**

Clerks in the audience and on the telephone are all voting members of the CCOC Corporation. Chair Bock asked both the Clerks in the audience and on the phone to identify themselves and say their name and the county they represent. Chair Bock thanked all for attending.

#### **APPROVAL OF THE AGENDA**

Chair Bock had one request that Clerk Burke's report on the Plan of Operations be moved under Number 5 – Proposed Corporation Budget for CFY 17/18 making it Number #6. Tentative Council Meeting Dates would be Number #7 and the Election of CCOC Executive Committee would be Number #8. Clerk Green made the request in the form of a motion. Clerk Butterfield seconded the motion. Chair Bock asked if there were any questions. The vote was taken and passed unanimously.

#### **SWEARING IN OF NEW EXECUTIVE COUNCIL MEMBERS**

Chair Bock thanked the eleven Clerks who indicated they were interested in serving on the CCOC Executive Council. The Clerks who were sworn in were Clerk Todd Newton, Group 1; Clerk Tara Green, Group 2; Clerk Stacy Butterfield, Group 3; and Clerk Pat Frank, Group 4. All took the oath and were introduced as the newest members of the Council by Chair Bock. Clerk Frank noted that she was very humbled to be elected and wanted Clerks to contact her if they have any ideas or thoughts they would like to be brought forward.

#### **CHAIR'S REPORT**

Chair Bock started her report by stating the mission and reason the CCOC was created was to provide the analytics from the data that each Clerk provides to the CCOC. The data that is collected tells the Clerks' story about their offices. Chair Bock thanked the Executive Committee of Clerk Burke, Vice Chair and Clerk Butterfield, Secretary/Treasurer. She noted that the Committee had worked hard this year to keep the Council and Clerks informed as to what was going on and to make decisions that moved the Clerks forward with the State Legislature. She continued by thanking Clerk John Crawford, Clerk Todd Newton, Clerk Jeff Smith, Clerk Tara Green, Clerk Ken Burke, Clerk Stacy Butterfield, and Clerk Harvey Ruvin. She thanked

Clerk Paula O'Neil, who was appointed by the House; Clerk Kyle Hudson, who was appointed by the Senate; and Judge Ron Ficarrota, who is the Supreme Court Appointee.

Chair Bock highlighted the accomplishments and achievements for the year by the CCOC Committees.

The Budget Committee which Clerk Stacy Butterfield oversees. The committee oversees the entire budget process including proposals and the Clerks' budget reduction. They are in charge of the peer groups. Clerk Butterfield has spent countless hours in Tallahassee trying to educate the Legislature on what it is the Clerks do. She thanked Clerk Burke who led the New Case Count Workgroup. We had weighted workloads, but not on a per case basis. The Workgroup identified the new cases and moved toward assuring uniformity for all 67 Clerks.

The PIE Committee is led by Clerk Tara Green and continues to build the framework that is needed to identify what Clerks are doing, how they are doing it and if they are productive and efficient. She is head of the statewide collection initiative. Clerk Green has also spent countless hours in Tallahassee this year trying to educate the staff and State Legislature on what Clerks do.

Clerk Don Barbee leads the Budget and Financial Analysis Group and has the good fortune of working with great Clerks' staff. The group has been working on the sub-cases and creating the accurate picture of the Clerks' workload. She thanked him for a great job.

The Legislative Committee is chaired by Clerk Carolyn Timmann. Chair Bock stated that legislation is the life blood of what it is we do as Clerks and CCOC. This year under Clerk Timmann's leadership, the committee prepared impact statements to take to the State Legislature and to circulate among the Clerks. This provided a professional analytic that helped the Legislature understand what it is we are presenting to them because the Clerks business is so complicated. The committee responded consistently to questions and some of them within a moment's notice.

She continued by thanking Clerk JD Peacock and his work on the Technology Funding Committee and noted that it is a work in progress.

She thanked Clerk staff for their dedication and forward thinking they provide to the CCOC. We reach out to Clerk finance staff because they know the numbers and relate to the whys and the wherefores. She commended the Clerks for their staff and the public service that the staff does.

Chair Bock thanked John Dew, Executive Director and his staff. She thanked Joe Boyd, COCC's General Counsel for his guidance.

In 2014, at the beginning of her CCOC chairmanship, there was a strategic planning meeting in Palm Beach County. At that time, it was decided that we had three strategic directions that the Council would like to go. The first one was CCOC communicating more because the Council thought that with communication that would build collaboration and ultimately we would build partnerships so that we were all moving in the same direction. Chair Bock felt we have moved the needle quite a bit in that area. It was also stated the funding model needed to be kicked off in a strategic direction. We are looking for stability and predictability. The reason for stability and predictability is because we all strive for operational excellence.

She noted that is part of the frustration that Clerks have when they are not adequately funded. Lastly, the data that the Clerks provide through surveys is the core of information. The Clerks' partnership with CCOC is absolutely essential. The work of the CCOC is very complex and she would like to invite the Clerks and their staff to join committees and monitor the work of the CCOC. Chair Bock concluded by saying that this was her last meeting as Chair. She is president-elect of the FCCC under the incoming president Clerk Johnson. Looking at the work that Clerk Johnson has done to prepare for being president, she knows that it is a big job. Because of that, she will be stepping down. She said that the fourteen years she has spent looking at what the CCOC has done has absolutely been wonderful. She served on every committee, sat on the Council and was the Chair for the last three years. She is anxious to watch where the COCC will go next. That concluded her remarks and she asked if there were any questions. Clerk Butterfield thanked Chair Bock for her leadership. She stated that there is a lot more to accomplish but we have a great framework.

### **APPROVAL OF MINUTES**

Clerk Butterfield noted that there was one correction for the record. On page 3 of 67, under the Treasurer's and Financial Report, the second sentence said that Clerk Burke noted the internal audit was an unmodified opinion. It should say external audit. She would like to make that correction to the minutes. Otherwise, she made a motion to approve the minutes. Clerk Burke seconded the motion. There was no discussion. The vote was taken and the motion passed.

### **TREASURER'S AND FINANCIAL REPORT**

Clerk Butterfield stated that there were three pieces to the report. First, there is the Financials statement audit, which is the audit of the corporation for County Fiscal year 15-16. That is included in the report from Lanigan & Associates, a certified CPA firm. The statement was a clean opinion which is an unmodified opinion. Next is CCOC's 15-16 year-end financial report is covered in the financial statement in the auditor's report. She noted that CCOC was again in great shape. Clerk Burke asked if there was a policy on how many years the same auditing firm is used? Mr. Dew stated that after the final contract extension is allowed, the CCOC will put out a new bid. Clerk Butterfield stated that this needs to be stated in the Policies and Procedures that we are looking to bring forward. The third part is the current 16-17 financial report. She asked if there were any questions. Clerk Butterfield made a motion to accept all three of reports. Clerk Burke seconded. Chair Bock asked if there were any questions. Hearing none, the vote was taken and the motion passed.

### **CORPORATE BUDGET FOR 17-18**

Chair Bock asked Clerk Butterfield to give the report. The proposed budget is a continuation budget from the previous year. There are some adjustments for the Evergreen study but it all was contained within the total amount of the continuation budget. She moved to approve the proposed budget. Clerk Burke seconded the motion. There were no questions and the vote taken. The motion passed.

## **PLAN OF OPERATIONS**

Chair Bock noted that the Plan of Operations had not been reviewed since 2013. She thanked Clerk Burke and his committee. Clerk Burke stated that some revisions needed to take place to reflect new statutes. There is a combination of administrative corrections. There are a couple of substantive changes to the Plan of Operations. He did say on Page 1, we do have a Scribner's error. In Section 1.4, Corporate Powers and Duties, on item A it references Statute 28.47, it should be 28.37. These were all sent out to the Clerks in advance. He asked if there were any questions. There were no questions and Clerk Burke moved that the Plan of Operations with the submissions of the changes, which are in this report and which has been distributed to everyone be accepted. Clerk Butterfield seconded the motion. Chair Bock asked if there were any questions or discussion. Hearing none, the vote was taken. The motion passed. Clerk Burke acknowledged Mr. Boyd for his assistance.

## **ELECTION OF THE CCOC OFFICERS OF THE EXECUTIVE COUNCIL**

Chair Bock called upon Joe Boyd, CCOC's General Counsel. He noted that there were three officers to be elected. Those are the Chair, Vice Chair and Secretary Treasurer. He opened the floor for nominations for the Chair of the CCOC Executive Council. Chair Bock pointed out that the Executive Committee selection is only voted on by the Executive Council members. Mr. Boyd stated that new Council members could vote. Clerk Frank nominated Clerk Butterfield for Chair. Clerk Butterfield declined for this year. Clerk Frank then nominated Clerk Burke. Clerk O'Neil nominated Clerk Butterfield for Vice Chair. For Secretary/Treasurer, Clerk Butterfield nominated Clerk Green. Clerk Frank moved that the nominations close. Clerk Butterfield seconded the motion. The slate was Clerk Burke for Chair, Clerk Butterfield for Vice Chair and Clerk Green for Secretary/Treasurer. The Executive Council with new members voting elected the slate. The new officers were sworn in by Chair Bock.

Chair Bock turned the meeting over to the new Chair to end the meeting. Chair Burke thanked Clerk Bock for her exceptional leadership that she has given CCOC over the past several years.

There was no other business. A motion to adjourn and a second were given. The meeting was adjourned.



# CCOC

## FLORIDA CLERKS OF COURT OPERATIONS CORPORATION

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## AGENDA ITEM 6

**Date:** June 25, 2018

**Subject:** CCOC Treasurer's Report

**Corporation Action:** Information purposes for 16/17 Financial Statement; 16/17 end of year financial report; and 17/18 latest financial report.

## OVERVIEW:

CFY 16/17 Financial Statement. The firm of Lanigan and Associates completed their review of CFY 2016-17 CCOC financials and presented the report to CCOC leadership on January 17, 2018. Pages 37 and 38 of the report provide the summary of audit results. There were no issues or concerns noted in the report concerning the Corporation's financial practices or financial control. The full Council was presented the report at their February 27, 2018 meeting where Chair Ken Burke noted that the audit was an unmodified opinion which is the highest level of opinion that can be received. It was a clean audit.

CFY 16/17 End of Year Financials. The budget for the CCOC in CFY 16/17 was \$1,617,097 and approximately 85% was expended during the year. We had three positions that were vacant for several months during the fiscal year.

CFY 17/18 Latest Financials. Attached is the report through the month of May. Through 8 months we have expended less than 60% of our annual budget. We will stay within our expenditure authority for CFY 17/18.

**ATTACHMENTS:**

1. CFY 2016-17 CCOC Financial Statement
2. CFY 2016-17 Financials
3. CFY 2017-18 Latest Financials

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



**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

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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, 2017, 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, 2017, 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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2018, 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 17, 2018

## 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, 2017. 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, 2017 and 2016, as derived from the government-wide Statement of Net Position.

**Table 1 – Net Position**

	<u>2017</u>	<u>2016</u>
Total Assets	\$ 913,480	\$ 840,345
Deferred Outflows of Resources	514,980	608,851
Total Liabilities	(872,627)	(900,925)
Deferred Inflows of Resources	<u>(102,473)</u>	<u>(6,073)</u>
Net Position	<u>\$ 453,360</u>	<u>\$ 542,198</u>

The following table presents the FCCOC's condensed Statement of Activities for year ended September 30, 2017 and 2016, as derived from the government-wide Statement of Activities.

**Table 2 – Changes in Net Position**

	<u>2017</u>	<u>2016</u>
Total Revenues	\$ 1,431,928	\$ 1,403,028
Total Expenditures	<u>1,520,766</u>	<u>1,444,431</u>
Change in Net Position	(88,838)	(41,403)
Net Position - Beginning of Year, as previously reported	542,198	626,942
Restatement	-	<u>(43,341)</u>
Net Position - Beginning of Year, as restated	542,198	583,601
Net Position Ending	<u>\$ 453,360</u>	<u>\$ 542,198</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, 2017**

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	<b>Governmental Activities</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and Cash Equivalents	\$ 894,258
Prepaid Expenses and Other Assets	3,048
<b>Noncurrent Assets</b>	
Capital Assets:	
Equipment, Net	16,174
<b>Total Assets</b>	<u>913,480</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Outflows Related to Pensions	<u>514,980</u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts Payable and Accrued Liabilities	52,632
Compensated Absences - Current	17,957
<b>Noncurrent Liabilities</b>	
Compensated Absences	71,830
Pension Liability	730,208
<b>Total Liabilities</b>	<u>872,627</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Inflows Related to Pensions	<u>102,473</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	16,174
Unrestricted	437,186
<b>Total Net Position</b>	<u><u>\$ 453,360</u></u>

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

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<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u> <u>State Appropriations</u> <u>and Court Fees</u>	<u>Net (Expenses)</u> <u>Revenues and</u> <u>Changes in Net</u> <u>Assets</u>
<b>Primary Government:</b>			
Governmental Activities:			
State Courts	\$ 1,520,766	\$ 1,431,482	\$ (89,284)
Total Governmental Activities	<u>\$ 1,520,766</u>	<u>\$ 1,431,482</u>	(89,284)
Other Revenue			<u>446</u>
Change in Net Assets			(88,838)
Net Position - Beginning of Year			<u>542,198</u>
<b>Net Position - End of Year</b>			<u><b>\$ 453,360</b></u>

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**BALANCE SHEET**  
**GOVERNMENTAL FUND**  
**SEPTEMBER 30, 2017**

---

<b>ASSETS</b>	<b>Special Revenue Fund</b>
<b>Current Assets</b>	
Cash and Cash Equivalents	\$ 894,258
Prepaid Expenses and Other Assets	<u>3,048</u>
<b>Total Current Assets</b>	<b><u>\$ 897,306</u></b>
<b>LIABILITIES AND FUND BALANCE</b>	
<b>Current Liabilities</b>	
Accounts Payable and Accrued Liabilities	\$ 52,632
<b>Fund Balance</b>	
Restricted Fund Balance	<u>844,674</u>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 897,306</u></b>
Amounts reported for "Governmental Activities" in Statement of Net Position are different because:	
Fund Balance - Governmental Fund	\$ 844,674
Capital Assets, Net of Depreciation used in Governmental Activities, are not financial resources and therefore are not reported in the fund financial statements.	16,174
Deferred outflows and inflows of resources are not available in the current period and, therefore, are not reported in the governmentatl funds. Deferred outflows and inflows of resources at year-end consist of:	
Deferred Outflows Related to Pensions	514,980
Deferred Inflows Related to Pensions	(102,473)
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>(819,995)</u>
<b>Net Position of Governmental Activities</b>	<b><u>\$ 453,360</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, 2017**

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	<b>Special Revenue Fund</b>
	<hr/>
<b>Revenues</b>	
State Financial Assistance	\$ 1,431,482
Interest Income	446
	<hr/>
Total Revenues	1,431,928
 <b>Expenditures</b>	
Current:	
State Courts:	
Personnel Services	798,181
Expenses	574,313
	<hr/>
Total Expenditures	1,372,494
	<hr/>
Net Change in Fund Balance - Governmental Fund	59,434
 Restricted Fund Balance, September 30, 2016	 785,240
	<hr/>
<b>Restricted Fund Balance, September 30, 2017</b>	<b>\$ 844,674</b>
	<hr/> <hr/>

**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, 2017**

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Net change in Fund Balance - Governmental Fund	\$ 59,434
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 \$4,824 exceeded capital outlay of \$0 in the current period.	
	(4,824)
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.	
Change in Pension Related Balances	(119,819)
Decrease in Compensated Absences	<u>(23,629)</u>
Change in Net Position of Governmental Activities	<u><u>\$ (88,838)</u></u>

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2017**

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<b>NOTE 1: <i>Summary of Significant Accounting Policies</i></b>
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***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.

## **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. 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, 2017. 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.

<b>NOTE 1: <i>Summary of Significant Accounting Policies (continued)</i></b>
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***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 17, 2018, 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.

### *New Accounting Pronouncements*

Effective October 1, 2015, the FCCOC adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. Implementation of these statements resulted in a restatement of beginning net position, deferred outflows of resources, deferred inflows of resources and the beginning net pension liability. See note 6 and note 7 for additional disclosures related to this statement.

## 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 12 month period ended September 30, 2017 was as follows:

	<u>September 30, 2016</u>	<u>Additions</u>	<u>Retirements</u>	<u>September 30, 2017</u>
Fixed Assets -				
Furniture and Equipment	\$ 79,019	\$ -	\$ -	\$ 79,019
Less Accumulated Depreciation	<u>(58,021)</u>	<u>(4,824)</u>	<u>-</u>	<u>(62,845)</u>
<b>Capital Assets, net</b>	<u>\$ 20,998</u>	<u>\$ (4,824)</u>	<u>\$ -</u>	<u>\$ 16,174</u>

Depreciation expense of \$4,824 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, 2017 was \$33,750.

#### **NOTE 5: *Long-Term Liabilities***

Long-term liability activity for the year ended September 30, 2017 is as follows:

	Beginning Balances	Additions	Payments	Ending Balances	Current Portion of Long-term Liabilities
Accrued Leave Liability	\$ 66,158	\$ 53,594	\$ (36,193)	\$ 89,787	\$ 17,957
Pension Liability	800,660	-	(70,452)	730,208	-
Total Long-Term Debt	<u>\$ 866,818</u>	<u>\$ 53,594</u>	<u>\$ (106,645)</u>	<u>\$ 819,995</u>	<u>\$ 17,957</u>

#### **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.



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

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).

### **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, 2016 through June 30, 2017 and from July 1, 2017 through September 30, 2017, respectively, were as follows: Regular—7.92% and 7.52%; Senior Management Service—21.77% and 22.71%; and DROP participants—13.26% and 12.99%. These employer contribution rates include 1.66% and 1.66% HIS Plan subsidy for the periods October 1, 2016 through June 30, 2017 and from July 1, 2017 through September 30, 2017, respectively.

The FCCOC's contributions, including employee contributions, to the Pension Plan totaled \$46,221 for the fiscal year ended September 30, 2017.

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, 2017, the FCCOC reported a liability of \$549,827 for their proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017. The FCCOC's proportionate share of the net pension liability was based on the FCCOC's 2016-17 fiscal year contributions relative to the 2016-17 fiscal year contributions of all participating members. At June 30, 2017, the FCCOC's proportionate share for all funds was .0019 percent, which was a decrease of .0005 percent from its proportionate share measured as of June 30, 2016.

For the fiscal year ended September 30, 2017, the FCCOC recognized pension expense of \$140,786. 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	\$ 50,461	\$ 3,046
Changes of Assumptions	184,781	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	13,626
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	171,563	69,828
Pension Plan Contributions Subsequent to the Measurement Date	12,061	-
Total	<u>\$ 418,866</u>	<u>\$ 86,500</u>

## 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 \$12,061 will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2017. 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:

Year ended June 30:	FRS Amount
2018	\$ 41,808
2019	111,123
2020	77,697
2021	15,875
2022	53,694
Thereafter	20,107
Total	<u>\$ 320,304</u>

Actuarial Assumptions – The total pension liability in the June 30, 2017 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	7.10%, net of pension plan investment expense, including inflation

The long-term expected rate of return was decreased from 7.60% to 7.10%, 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, 2017, 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%	3.0%	3.0%	1.8%
Fixed Income	18%	4.5%	4.4%	4.2%
Global Equity	53%	7.8%	6.6%	17.0%
Real Estate (Property)	10%	6.6%	5.9%	12.8%
Private Equity	6%	11.5%	7.8%	30.0%
Strategic Investments	12%	6.1%	5.6%	9.7%
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 7.10%. 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 7.10%, 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 (6.10%) or one percentage point higher (8.10%) than the current rate:

	FRS Net Pension Liability		
	1% Decrease	Current Discount	1% Increase
	<u>(6.10%)</u>	<u>(7.10%)</u>	<u>(8.10%)</u>
Proportionate Share of the Net Pension Plan Liability	\$ 995,153	\$ 549,827	\$ 129,916

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, 2017, 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, 2017, the HIS contribution for the period October 1, 2016 through June 30, 2017 and from July 1, 2017 through September 30, 2017 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 \$8,962 for the fiscal year ended September 30, 2017.

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, 2017, the FCCOC reported a liability of \$180,381 for their proportionate share of the FCCOC's HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017. The FCCOC's proportionate share of the net pension liability was based on the FCCOC's 2016-17 fiscal year contributions relative to the 2016-17 fiscal year contributions of all participating members. At June 30, 2017, the FCCOC's proportionate share of all funds was .00017 percent rounded, which was similar to its proportionate share measured as of June 30, 2016.

For the fiscal year ended September 30, 2017, the FCCOC recognized pension expense of \$34,215. 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	\$ -	\$ 375
Changes of Assumptions	25,355	15,598
Net Difference Between Projected and Actual Earnings on HIS Plan		
Investments	100	-
Changes in Proportion and Differences Between HIS Plan		
Contributions and Proportionate Share of Contributions	68,319	-
HIS Plan Contributions Subsequent to the Measurement Date	2,340	-
Total	<u>\$ 96,114</u>	<u>\$ 15,973</u>

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 \$2,340, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2017. 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>
2018	\$ 24,254
2019	24,098
2020	24,024
2021	18,011
2022	7,103
Thereafter	<u>(19,689)</u>
Total	<u>\$ 77,801</u>

Actuarial Assumptions – The total pension liability in the July 1, 2017, 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	3.58 %

The municipal bond rate used to determine total pension liability was increased from 2.85% to 3.58%

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

The actuarial assumptions used in the July 1, 2017, 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 3.58%. 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 3.58%, 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 (2.58%) or one percentage point higher (4.58%) than the current rate:

	HIS Net Pension Liability		
	1% Decrease (2.58%)	Current Discount Rate (3.58%)	1% Increase (4.58%)
Proportionate Share of the Net HIS Plan Liability	\$ 205,837	\$ 180,381	\$ 159,175

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 2016-17 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, 2017, 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 \$17,639 for the fiscal year ended September 30, 2017.



**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>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
FCCOC's proportion of the net pension liability	0.001858821%	0.002392839%	0.001867358%	0.001691518%
FCCOC's proportionate share of the net pension liability	\$ 549,827	\$ 604,194	\$ 241,194	\$ 103,207
FCCOC's covered-employee payroll	\$ 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	184.53%	202.82%	85.42%	39.25%
Plan fiduciary net position as a percentage of the total pension liability	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 six years.

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

	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Contractually required contribution	\$ 48,390	\$ 58,353	\$ 45,528	\$ 37,051
Contributions in relation to the contractually required contribution	(48,390)	(58,353)	(45,528)	(37,051)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
FCCOC's covered-employee payroll	\$ 297,968	\$ 297,903	\$ 282,374	\$ 262,967
Contributions as a percentage of covered-employee payroll	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 six 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>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
FCCOC's proportion of the net pension liability	0.001686976%	0.001685738%	0.001633944%	0.001527621%
FCCOC's proportionate share of the net pension liability	\$ 180,381	\$ 196,466	\$ 166,637	\$ 142,836
FCCOC's covered-employee payroll	\$ 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	60.54%	65.95%	59.01%	54.32%
Plan fiduciary net position as a percentage of the total pension liability	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 six years.

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

	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Contractually required contribution	\$ 8,928	\$ 8,640	\$ 6,246	\$ 5,233
Contributions in relation to the contractually required contribution	(8,928)	(8,640)	(6,246)	(5,233)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
FCCOC's covered-employee payroll	\$ 297,968	\$ 297,903	\$ 282,374	\$ 262,967
Contributions as a percentage of covered-employee payroll	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 six 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, 2017**

	<b>Governmental Fund</b>			
	<b>Special Revenue</b>			
	<b>Budgeted Amounts</b>			<b>Variance -</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>Revenues:</b>				
State Financial Assistance	\$ 1,617,097	\$ 1,617,097	\$ 1,431,482	\$ (185,615)
Interest Income	-	-	446	446
Total Revenues	<u>1,617,097</u>	<u>1,617,097</u>	<u>1,431,928</u>	<u>(185,169)</u>
<b>Expenditures:</b>				
Current				
State Courts:				
Personnel Services	821,949	821,949	798,181	23,768
Expenses	795,148	795,148	574,313	220,835
Operating Capital Outlay	-	-	-	-
Total Expenditures	<u>1,617,097</u>	<u>1,617,097</u>	<u>1,372,494</u>	<u>244,603</u>
Net Change in Fund Balance - Governmental Fund	<u>\$ -</u>	<u>\$ -</u>	59,434	<u>\$ 59,434</u>
Restricted Fund Balance, Beginning of Year			<u>785,240</u>	
<b>Restricted Fund Balance, End of Year</b>			<u><b>\$ 844,674</b></u>	

**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 year ended September 30, 2017, 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 17, 2018.

***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, PC*

Tallahassee, Florida  
January 17, 2018

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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, 2017. 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.

### ***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, 2017.

### **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 17, 2018

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2017**

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	<u>CSFA Number</u>	<u>Contract Number</u>	<u>Expenditures</u>
<b><u>STATE:</u></b>			
<u>State of Florida, Department of Financial Services</u>			
FCCOC/CFO Contract	N/A	N/A	<u>\$ 1,520,766</u>
<b>TOTAL STATE FINANCIAL ASSISTANCE EXPENDED</b>			<b><u>\$ 1,520,766</u></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, 2017**

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**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**

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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, 2017**

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**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.

CCOC Budgetary Report County Fiscal Year 2016 - 2017 (October 1, 2016 - September 30, 2017)																
	Budget Category Amount		Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Year to Date Expenditures	(%) of Budget Expended
CCOC STAFF:	\$799,949.00		\$63,996.58	\$64,524.04	\$63,418.46	\$63,570.71	\$61,652.84	\$63,660.67	\$63,752.36	\$61,965.10	\$70,362.32	\$69,100.29	\$69,133.29	\$69,327.80	\$784,464.46	98.06%
Executive Director Deputy Executive Director Information Systems Director Budget & Communications Director Data Analyst Budget Manager I Budget Manager I Budget Manager I Budget Manager II Database Administrator Executive Assistant/Human Resources Internal Revenue(Corporation Responsibility) Retirement, Benefits, Workers' Comp and Other																
	\$119,128.00		\$9,927.33	\$9,927.33	\$9,927.33	\$9,927.33	\$9,927.33	\$9,927.33	\$9,927.33	\$9,927.33	\$9,927.33	\$9,927.33	\$9,927.33	\$9,927.33	\$119,127.96	100.00%
	\$105,019.00		\$8,751.58	\$8,751.58	\$8,751.58	\$8,751.58	\$8,751.58	\$8,751.58	\$8,751.58	\$8,751.58	\$8,751.58	\$8,751.58	\$8,751.58	\$8,751.58	\$105,018.96	100.00%
	\$79,500.00		\$6,625.00	\$6,625.00	\$6,625.00	\$6,625.00	\$6,625.00	\$6,625.00	\$6,625.00	\$6,625.00	\$6,625.00	\$6,625.00	\$6,625.00	\$6,625.00	\$79,500.00	100.00%
	\$85,000.00		\$7,083.33	\$7,083.33	\$7,083.33	\$7,083.33	\$7,083.33	\$7,083.33	\$7,083.33	\$7,083.33	\$7,083.33	\$7,083.33	\$7,083.33	\$7,083.33	\$84,999.96	100.00%
	\$46,100.00		\$3,841.67	\$3,841.67	\$3,841.67	\$3,841.67	\$2,934.35	\$230.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,531.78	40.20%
	\$36,467.60		\$2,614.75	\$2,614.75	\$2,614.75	\$2,614.75	\$2,614.75	\$2,614.75	\$4,550.04	\$2,614.75	\$3,038.97	\$3,038.97	\$3,038.97	\$3,038.97	\$35,009.17	96.00%
	\$32,448.00		\$2,704.00	\$2,704.00	\$2,704.00	\$2,704.00	\$1,856.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,672.14	39.05%
	\$45,500.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400.32	\$3,791.67	\$3,791.67	\$3,791.67	\$3,791.67	\$16,567.00	36.41%
	\$58,500.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,055.00	\$4,875.00	\$4,875.00	\$4,875.00	\$4,875.00	\$4,875.00	\$4,875.00	\$34,305.00	58.64%
	\$47,250.00		\$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%
	\$34,501.48		\$2,870.00	\$2,870.00	\$2,870.00	\$2,870.00	\$2,870.00	\$2,870.00	\$2,870.00	\$2,870.00	\$2,875.12	\$2,875.12	\$2,875.12	\$2,875.12	\$34,460.48	99.88%
\$50,000.00		\$3,378.33	\$3,387.60	\$3,160.08	\$3,326.41	\$3,240.54	\$3,236.55	\$3,420.83	\$3,338.04	\$3,544.02	\$3,555.82	\$3,578.53	\$3,599.90	\$40,766.65	81.53%	
\$176,040.00		\$16,200.59	\$16,718.78	\$15,840.72	\$15,826.64	\$15,749.82	\$17,266.38	\$15,649.25	\$14,479.75	\$19,850.30	\$18,576.47	\$18,586.76	\$18,759.90	\$203,505.36	115.60%	
OPS STAFF:	\$22,000.00		\$1,199.00	\$1,320.00	\$869.00	\$478.50	\$1,061.50	\$968.00	\$1,441.92	\$1,045.00	\$825.00	\$979.00	\$1,276.00	\$1,375.00	\$12,837.92	58.35%
GENERAL EXPENSES:	\$92,761.00		\$6,601.21	\$5,227.79	\$5,456.06	\$4,459.61	\$4,871.18	\$7,044.09	\$6,912.36	\$7,648.68	\$5,015.72	\$5,383.48	\$10,690.05	\$10,172.99	\$79,483.22	85.69%
Rent (including Utilities) Communications (+ Internet and Phone) Equipment, Supplies and Other																
	\$47,761.00		\$3,387.96	\$3,362.03	\$3,295.91	\$3,581.19	\$3,328.75	\$3,321.06	\$3,355.46	\$3,345.57	\$3,380.22	\$3,481.99	\$3,424.77	\$3,365.91	\$40,630.82	85.07%
	\$10,000.00		\$433.78	\$275.86	\$257.38	\$323.93	\$429.13	\$543.42	\$810.16	\$256.06	\$390.53	\$419.97	\$384.54	\$811.23	\$5,335.99	53.36%
	\$35,000.00		\$2,779.47	\$1,589.90	\$1,902.77	\$554.49	\$1,113.30	\$3,179.61	\$2,746.74	\$4,047.05	\$1,244.97	\$1,481.52	\$6,880.74	\$5,995.85	\$33,516.41	95.76%
TRAVEL:	\$60,400.00		\$3,130.40	\$3,979.03	\$1,777.58	\$1,087.31	\$1,344.20	\$3,439.39	\$5,579.65	\$3,265.91	\$3,782.17	\$3,983.73	\$5,595.06	\$1,545.96	\$38,510.39	63.76%
STAFF TRAINING:	\$5,000.00		\$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%
CONTRACTUAL EXPENSES:	\$282,454.00		\$3,688.75	\$11,716.25	\$14,258.75	\$22,206.50	\$15,752.50	\$8,962.50	\$26,692.50	\$7,106.25	\$16,460.00	\$15,518.49	\$21,666.25	\$9,567.50	\$173,596.24	61.46%
General Counsel FY 14-15 Survey, Reporting, and Other Services Audit Services																
	\$111,000.00		\$1,552.50	\$4,445.00	\$7,282.50	\$4,759.00	\$4,907.50	\$3,800.00	\$940.00	\$2,580.00	\$7,960.00	\$5,280.00	\$2,722.50	\$4,540.00	\$50,769.00	45.74%
	\$160,454.00		\$2,136.25	\$7,271.25	\$6,976.25	\$17,447.50	\$2,295.00	\$5,162.50	\$25,752.50	\$4,526.25	\$7,650.00	\$10,238.49	\$18,943.75	\$5,027.50	\$113,427.24	70.69%
	\$11,000.00		\$0.00	\$0.00	\$0.00	\$0.00	\$8,550.00	\$0.00	\$0.00	\$0.00	\$850.00	\$0.00	\$0.00	\$0.00	\$9,400.00	85.45%
EDUCATION SERVICES	\$354,533.00			\$12,590.00	\$73,950.00	\$61,590.00	\$0.00	\$0.00	\$61,180.00	\$0.00	\$0.00	\$6,180.00	\$25,000.00	\$41,860.00	\$282,350.00	79.64%
TOTALS:	\$1,617,097.00	\$0.00	\$78,615.94	\$99,357.11	\$159,729.85	\$153,392.63	\$84,682.22	\$84,074.65	\$165,558.79	\$81,030.94	\$96,445.21	\$101,144.99	\$133,360.65	\$133,849.25	\$1,371,242.23	84.80%

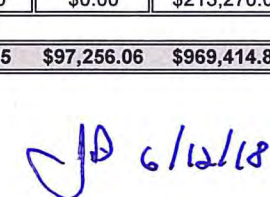
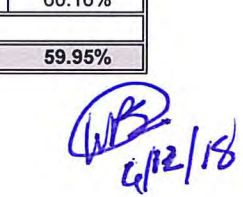

\*CCOC has the authority to revise category amounts due to established Legislative Budget Authority.



**CCOC Budgetary Report**  
**County Fiscal Year 2017 - 2018**  
**(October 1, 2017 - September 30, 2018)**

	Budget Category Amount	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Year to Date Expenditures	(%) of Budget Expended
<b>CCOC STAFF:</b>	\$799,949.00	\$70,270.88	\$68,692.85	\$62,233.74	\$62,064.90	\$67,154.25	\$89,208.59	\$71,489.75	\$71,674.38	\$562,789.34	70.35%
Executive Director	\$119,128.00	\$9,927.33	\$9,927.33	\$9,927.33	\$9,927.33	\$9,927.33	\$9,927.33	\$9,927.33	\$9,927.33	\$79,418.64	66.67%
Deputy Executive Director	\$106,019.00	\$8,834.92	\$8,834.92	\$8,834.92	\$8,834.92	\$8,834.92	\$8,834.92	\$8,834.92	\$8,834.92	\$70,679.36	66.67%
Information Systems Director	\$80,500.00	\$6,708.33	\$6,708.33	\$6,708.33	\$6,708.33	\$6,708.33	\$6,708.33	\$6,708.33	\$6,708.33	\$53,666.64	66.67%
Budget & Communications Director	\$86,000.00	\$7,166.67	\$7,166.67	\$7,166.67	\$7,166.67	\$7,166.67	\$7,166.67	\$7,166.67	\$7,166.67	\$57,333.36	66.67%
Budget Manager I	\$37,867.60	\$3,155.63	\$3,155.63	\$3,155.63	\$3,155.63	\$3,155.63	\$3,155.63	\$3,155.63	\$3,155.63	\$25,245.04	66.67%
Budget Manager I	\$45,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,316.79	\$3,791.67	\$3,791.67	\$11,900.13	26.15%
Budget Manager I	\$45,500.00	\$3,875.00	\$3,875.00	\$1,073.28	\$0.00	\$4,316.79	\$3,791.67	\$3,791.67	\$3,791.67	\$24,515.08	53.88%
Sr.Budget Manager	\$67,380.48	\$5,250.83	\$5,104.58	\$5,104.58	\$5,104.58	\$5,104.58	\$5,104.58	\$5,104.58	\$5,615.04	\$41,493.35	61.58%
Data Quality Analyst	\$38,659.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Executive Assistant/Human Resources	\$35,901.48	\$2,991.79	\$2,991.79	\$2,991.79	\$2,991.79	\$2,991.79	\$2,991.79	\$2,991.79	\$2,991.79	\$23,934.32	66.67%
Internal Revenue(Corporation Responsibility)	\$50,000.00	\$3,699.88	\$3,685.60	\$3,466.45	\$3,281.13	\$3,603.58	\$3,902.29	\$3,880.36	\$3,918.26	\$29,437.55	58.88%
Retirement, Benefits, Workers' Comp and Other	\$176,040.00	\$18,660.50	\$17,243.00	\$13,804.76	\$14,894.52	\$15,344.63	\$33,308.59	\$16,136.80	\$15,773.07	\$145,165.87	82.46%
<b>OPS STAFF:</b>	\$22,000.00	\$1,919.50	\$1,699.50	\$1,430.00	\$264.00	\$162.50	\$250.00	\$487.50	\$472.92	\$6,685.92	30.39%
<b>GENERAL EXPENSES:</b>	\$92,761.00	\$5,182.47	\$10,003.79	\$6,697.92	\$5,423.48	\$4,622.73	\$7,543.83	\$5,500.70	\$3,959.61	\$48,934.53	52.75%
Rent (including Utilities)	\$47,761.00	\$3,473.46	\$3,342.06	\$3,512.12	\$3,361.45	\$3,345.81	\$3,355.02	\$3,332.13	\$3,375.54	\$27,097.59	56.74%
Communications (+ Internet and Phone)	\$10,000.00	\$535.06	\$310.22	\$360.40	\$287.05	\$287.51	\$258.59	\$358.58	\$147.85	\$2,545.26	25.45%
Equipment, Supplies and Other	\$35,000.00	\$1,173.95	\$6,351.51	\$2,825.40	\$1,774.98	\$989.41	\$3,930.22	\$1,809.99	\$436.22	\$19,291.68	55.12%
<b>TRAVEL:</b>	\$60,400.00	\$6,073.79	\$3,151.21	\$2,740.33	\$559.93	\$504.01	\$3,894.28	\$1,828.60	\$1,112.35	\$19,864.50	32.89%
<b>STAFF TRAINING:</b>	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$420.00	\$0.00	\$420.00	8.40%
<b>CONTRACTUAL EXPENSES:</b>	\$282,454.00	\$7,681.25	\$14,343.75	\$15,342.50	\$16,612.50	\$19,270.00	\$15,596.27	\$8,567.50	\$20,036.80	\$117,450.57	41.58%
General Counsel	\$111,000.00	\$3,467.50	\$6,277.50	\$5,942.50	\$5,842.50	\$2,732.50	\$12,497.50	\$6,857.50	\$8,332.50	\$51,950.00	46.80%
FY 14-15 Survey, Reporting, and Other Services	\$160,454.00	\$4,213.75	\$8,066.25	\$9,400.00	\$2,770.00	\$16,537.50	\$3,098.77	\$1,710.00	\$11,704.30	\$57,500.57	35.84%
Audit Services	\$11,000.00	\$0.00	\$0.00		\$8,000.00					\$8,000.00	72.73%
<b>EDUCATION SERVICES</b>	\$354,533.00	\$0.00	\$20,500.00	\$82,180.00	\$0.00	\$50,000.00	\$0.00	\$60,590.00	\$0.00	\$213,270.00	60.16%
<b>TOTALS:</b>	\$1,617,097.00	\$91,127.89	\$118,391.10	\$170,624.49	\$84,924.81	\$141,713.49	\$116,492.97	\$148,884.05	\$97,256.06	\$969,414.86	59.95%

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





# CCOC

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

## AGENDA ITEM 7

**Date:** June 25, 2018

**Subject:** CCOC CFY 17/18 Proposed Budget

**Corporation Action:** Approve temporarily the presented continuation budget and allow the Executive Council to revise based on the results of Clerk's statewide budget decisions.

### Corporation Action:

Action Requested. Approve 18/19 Corporation Budget and/or Process for Approval.

### Overview:

For the last year several years 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 on Clerks' budgets to the Executive Council until sometime this summer. 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 allow the Executive Council to approve a budget at a later.

### 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 after Clerks' budget requests are approved for CFY 18/19.

### Attachments/Handouts:

1. Current CCOC Budget for CFY 17/18 and Requested CFY 18/19 Budget. Provided by line item detail.

**CCOC Budget County Fiscal Year 2017-2018  
(October 1, 2017 - September 30, 2018)**

	Budget Category Amount
<b>CCOC STAFF:</b>	<b>\$ 799,949.00</b>

Executive Director	\$119,128.00
Deputy Executive Director	\$106,019.00
IT Services Manager	\$80,500.00
Budget and Communications Director	\$86,000.00
Budget Manager II	\$67,380.48
Budget Manager I	\$37,867.50
Budget Manager I	\$46,865.00
Budget Manager I	\$46,865.00
Database Quality Analyst*	\$38,659.92
Executive Assistant/Human Resources	\$35,901.48
Internal Revenue(Corporation Responsibility)	\$50,000.00
Retirement, Benefits, Workers' Comp and Other	\$176,040.00

<b>OPS STAFF:</b>	<b>\$22,000.00</b>
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<b>GENERAL EXPENSES:</b>	<b>\$92,761.00</b>
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Rent (including Utilities)	\$47,761.00
Communications (+ Internet and Phone)	\$10,000.00
Equipment, Supplies and Other	\$35,000.00

<b>TRAVEL:</b>	<b>\$60,400.00</b>
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<b>STAFF TRAINING:</b>	<b>\$5,000.00</b>
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<b>CONTRACTUAL EXPENSES:</b>	<b>\$282,454.00</b>
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General Counsel	\$111,000.00
FY 16-17 Survey, Reporting, and Other Services	\$160,454.00
Audit Services	\$11,000.00

<b>EDUCATION SERVICES:</b>	<b>\$354,533.00</b>
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<b>TOTALS:</b>	<b>\$1,617,097.00</b>
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**CCOC Budget Request County Fiscal Year 2018-2019  
(October 1, 2018 - September 30, 2019)**

	Budget Category Amount
<b>CCOC STAFF:</b>	<b>\$ 864,441.46</b>

Executive Director	\$120,128.00
Deputy Executive Director	\$106,019.00
IT Services Manager	\$80,500.00
Budget and Communications Director	\$82,915.00
Senior Budget Manager	\$67,380.48
Budget Manager I	\$37,867.50
Budget Manager I	\$46,865.00
Budget Manager I	\$46,865.00
Human Resources/Finances/Assistant	\$35,901.48
Internal Revenue(Corporation Responsibility)	\$50,000.00
Retirement, Benefits, Workers' Comp and Other**	\$190,000.00

<b>OPS STAFF:</b>	<b>\$22,000.00</b>
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<b>GENERAL EXPENSES:</b>	<b>\$85,159.54</b>
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Rent (including Utilities)	\$45,159.54
Communications (+ Internet and Phone)	\$5,000.00
Equipment, Supplies and Other	\$35,000.00

<b>TRAVEL:</b>	<b>\$60,400.00</b>
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<b>STAFF TRAINING:</b>	<b>\$5,000.00</b>
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<b>CONTRACTUAL EXPENSES:</b>	<b>\$225,563.00</b>
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General Counsel	\$111,000.00
FY 17-18 Survey, Reporting, and Other Services	\$103,563.00
Audit Services	\$11,000.00

<b>EDUCATION SERVICES:</b>	<b>\$354,533.00</b>
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<b>TOTALS:</b>	<b>\$1,617,097.00</b>
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\*Data Quality Analyst position was not filled during FY 17-18. The position was reclassified to Budget Manager I. This position will not appear on the 18-19 Budget.

\*\*Increase projected in health insurance, dental insurance, FRS and other.



# CCOC

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## AGENDA ITEM 8

**Date:** June 25, 2018

**Subject:** Tentative Council Meeting Dates. CCOC Program Workplan

**Corporation Action:** Approve tentative dates and workplan.

### Overview:

Tentative Council Meeting Dates: The CCOC Plan of Operation in Section 1.5 requires that at the annual Corporation meeting the Council shall establish a schedule of all regular meetings for the coming year. Historically, the CCOC has attempted to arrange all Council meetings with the FCCC training schedule to make it more convenient for Clerks and staff to attend meetings. Therefore, the Council usually provides a list of tentative meeting dates based on the FCCC calendar.

We contacted the FCCC and they provided us a tentative calendar. (Attached.) Below are the potential meeting dates which could be subject to change.

July-August-September 2018- The Council will determine what dates to meet during this time to receive recommendations from the Budget Committee to approve Clerk's budgets.

October 2<sup>nd</sup>, 2018- Executive Council Meeting. Location: Hyatt Regency, Jacksonville. The meeting would take place prior to the 2018 Fall Conference.

February 26<sup>th</sup>, 2019- Executive Council Meeting. Location: Plaza Resort and Spa, Daytona Beach. This would be in association with the FCCC Winter Conference.

June 25<sup>th</sup>, 2019- Executive Council Meeting. Location: Omni Champion Gate, Orlando. The meeting would take place prior to the 2019 Summer Conference.

**Attachment:** FCCC 2018-19 TENTATIVE Calendar of Events

**CCOC Workplan:** Priorities for CFY 18/19 for the CCOC office are below. These priorities are subject to change contingent on the Executive Council leadership and direction, legislative actions, and other factors.

1. Undertake Peer Group Review Study done every two years.
2. Implement as possible CCOC Office Organizational Restructure, staffing plan, and salaries based on Evergreen Study.
3. Review and implementation of revised Office Policies and Procedures.
4. Continue development of documenting Clerk's workload.
5. Staff Electronic Notification Workgroup and after implementation study results.
6. Continue working on improving budget and performance process.
7. Continue working with State and Clerks on Juror funding program.
8. Continue to work on funding options for Clerks to help assure long-term stable funding.
9. Continue to work with FCCC leadership in seeking joint solutions to help resolve Clerk's issues and working with the Legislature.
10. Continue to provide professional support to the Clerks, Legislature, and other entities seeking information related to Clerk's budgets and performance.
11. Staffing various CCOC Committees and Executive Council.
12. Continue improvement of CCOC Website, social media forms, and branding.



## **2018-19 CALENDAR OF EVENTS**

### **July**

July 9	FDLE CJJIS Council	Tampa Marriott Waterside
July 10-12	FDLE CJIS Symposium	Tampa Marriott Waterside
July 18	Article V Revenue Estimating Conference	Tallahassee, 9 a.m.
July 18	2018 Court Operations Statewide Regional Workshop #1	Walton County
July 19	FCCC Executive Committee	WebEx – 10 a.m.
July 25	2018 Court Operations Statewide Regional Workshop #2	Manatee County
July 26	2018 Court Operations Statewide Regional Workshop #3	Broward County
July 27	2018 Court Operations Statewide Regional Workshop #4	Volusia County

### **August**

August 1	CiviTek Retreat	Orlando
August 2-3	Florida Courts Technology Commission	Miami
August 8	FCCC Board of Directors (In-Person)	TBD
August 15	2018 Recording Fundamentals Regional Workshop #1	Bay County
August 16	Florida Trust Board	Clearwater Beach Marriott
August 16-17	Florida Trust Summer Seminar	Clearwater Beach Marriott
August 21-22	FCCC Board & Committee Chair Orientation	Orlando
August 22	2018 Recording Fundamentals Regional Workshop #2	Collier County
August 23	2018 Recording Fundamentals Regional Workshop #3	Brevard County
August 24	2018 Recording Fundamentals Regional Workshop #4	Marion County
August 28	Primary Election	Statewide
August 30	August Monthly Update	WebEx – 10 a.m.

## **September**

September 5	2017 Technology Regional Workshop #1	Bay County
September 12	2017 Technology Regional Workshop #2	Palm Beach
September 13	2017 Technology Regional Workshop #3	Polk County
September 14	2017 Technology Regional Workshop #4	Clay County
September 20	FCCC Executive Committee	WebEx – 10 a.m.
September	<i>Monthly Update will not be held in September due to Fall Conference</i>	

## **October**

October 1	FCCC Board of Directors (In-Person) (Will be held in conjunction with 2018 Fall Conference)	Hyatt Regency Jacksonville
October 2	Florida Courts E-Filing Authority	Hyatt Regency Jacksonville
October 3-5	2018 Fall Conference <i>Executive, Records, Technology</i>	Hyatt Regency Jacksonville
October 25	Florida Trust Board	Tampa
October 26	October Monthly Update	WebEx – 10 a.m.

## **November**

November 1-2	Florida Courts Technology Commission	Tampa
November 6	General Election	Statewide
November 8	FCCC Executive Committee	WebEx – 10 a.m.
November 30	November Monthly Update	WebEx – 10 a.m.

## **December**

December 6	FCCC Executive Committee	WebEx – 10 a.m.
December	<i>Monthly Update will not be held in December due to Holidays</i>	



# **2019 CALENDAR OF EVENTS**

## **January**

January 16	FCCC Board of Directors (In-Person)	TBD
January 25	January Monthly Update/Legislative Update	WebEx – 10 a.m.

## **February**

February 25	FCCC Board of Directors (In-Person) (Will be held in conjunction with 2019 Winter Conference)	Plaza Resort & Spa Daytona Beach
February 26	Florida Courts E-Filing Authority	Plaza Resort & Spa Daytona Beach
February 27- March 1	2019 Winter Conference	Plaza Resort & Spa Daytona Beach
February	<i>Monthly Update will not be held in February due to Winter Conference</i>	

## **March**

March 5	2019 Legislative Session Begins	
March 8	Legislative Update	WebEx – 10 a.m.
March 15	Legislative Update	WebEx – 10 a.m.
March 20	FCCC Executive Committee	WebEx – 10 a.m.
March 22	Legislative Update	WebEx – 10 a.m.
March 29	March Monthly Update/Legislative Update	WebEx – 10 a.m.

## **April**

April 5	Legislative Update	WebEx – 10 a.m.
April 10	FCCC Board of Directors (In-Person)	TBD
April 12	Legislative Update	WebEx – 10 a.m.
April 18	Legislative Update	WebEx – 10 a.m.
April 26	April Monthly Update/Legislative Update	WebEx – 10 a.m.

## May

May 3	2019 Legislative Session Ends	
May 3	Legislative Update	WebEx – 10 a.m.
May 8	FCCC Executive Committee	WebEx – 10 a.m.
May 19-22	GFOA 2018 Annual Conference	Convention Center Los Angeles, CA
May 30	May Monthly Update	WebEx – 10 a.m.

## June

June 8-12	FGFOA 2018 Annual Conference	Diplomat Resort Hollywood
June 23	FCCC Board of Directors (In-Person) (Will be held in conjunction with 2019 Summer Conference)	Omni ChampionsGate Orlando
June 25	Florida Courts E-Filing Authority	Omni ChampionsGate Orlando
June 25-27	2019 Summer Conference	Omni ChampionsGate Orlando
June 26-29	Florida Bar Annual Convention	Boca Raton Resort & Club Boca Raton



**FCCC Clerk trainings**



**FCCC Clerk meetings**



**Clerk associated meetings and events**





# CCOC

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## AGENDA ITEM 9

**Date:** June 25, 2018

**Subject:** CCOC Plan of Operation

**Corporation Action:** For Informational Purposes Only. No revisions have been presented.

## OVERVIEW:

The Corporation had a meeting on May 9<sup>th</sup>. The purpose was to consider revisions to the Plan of Operation as submitted by Corporation members.

The membership approved three revisions. First, section 2-3 was revised to allow all Clerks to vote for Clerks to represent each of the four population groupings. Second, section 2-6 was clarified to establish that a quorum of the Corporation would consist of a majority of the Corporation members present in person and by phone. Third, Section 4-3 was added that requires the Chair of the Corporation and Executive Director to meet regularly with the FCCC President and Executive Director to coordinate efforts related to economic budget and legislative issues.

**Lead Staff:** John Dew, CCOC Executive Director

**ATTACHMENTS:** 1. May 9<sup>th</sup> Approved CCOC Plan of Operation

## **PLAN OF OPERATION**

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

#### **ARTICLE I GENERAL PROVISIONS**

##### **Section 1-1: Name**

The name of the Corporation shall be the Florida Clerks of Court Operations Corporation.

##### **Section 1-2: Establishment**

The Florida Clerks of Court Operations Corporation, hereinafter known as “Corporation”, is established under Section 28.35, Florida Statutes, as amended from time to time. The statutory duties assigned to the Corporation shall be performed by the Executive Council. Any future reference to the Executive Council in this document shall be referred to as the “Council”.

##### **Section 1-3: Legal Structure**

A. The Corporation is established as a public corporation organized to perform those functions specified in statute and delineated herein.

B. Membership in the Corporation shall be the Clerks of the Circuit Court who shall hold their position and authority in an ex officio capacity.

C. Corporation Plan of Operation shall be adopted by the members and may be amended by a majority vote of the Corporation members at the annual meeting of the Corporation held pursuant to provisions herein. Plan of Operation may not contradict the statutory purpose, construction, operation, or scope of duties/authority of the Corporation.

##### **Section 1-4: Corporation Powers and Duties**

The duties of the Corporation shall include:

A. The functions assigned to the Corporation, as defined in s. 27.52, 28.35, s.28.36, 28.37, 57.082, and 318.18 Florida Statutes.

B. Adopting a Plan of Operation.

C. Conducting the election of an Executive Council.

D. Recommending to the Legislature changes in the amounts of the various court-related service charges, fines, fees and costs established by law to ensure reasonable and adequate funding of the Clerks of Court in the performance of their court-related functions.

- E. Performing the functions specified in sections 28.35 and 28.36, Florida Statutes.
- F. Developing and certifying a uniform system of workload measures and clerk workload performance standards as set forth in law and defined by the membership of the Corporation.
- G. Reviewing, certifying and recommending proposed budgets using the methodology set forth in law.
- H. Submitting its proposed budget and the information described in 28.35(2)(f), F.S., along with proposed budgets for each Clerk of Court, to the Legislative Budget Commission.
- I. Developing and conducting Clerk education programs.
- J. Submitting an audited annual financial statement to the Auditor General and such other entities if required by law.
- K. Hiring staff and paying other expenses, as necessary, to perform the responsibilities and duties of the Corporation as described by law.

### **Section 1-5: Corporation Meetings**

Meetings of the Corporation shall be governed by the following provisions:

- A. The Corporation shall hold an annual business meeting each year and such other meetings as deemed necessary by the call of the Council or upon the petition to the Council by twenty-two (22) or more members of the Corporation. At the annual business meeting the Council shall recommend a tentative schedule of all regular meetings for the coming year. In the name of efficiency and economy, the Corporation will try to coordinate its meetings with the meetings of the Florida Court Clerks & Comptrollers.
- B. Notice of the Corporation's annual meeting shall be given thirty (30) days prior to the meeting date. The agenda shall advise the members the substance and nature of each agenda item and will be provided seven (7) days prior to the annual meeting. For other meetings of the Corporation, as provided in Section 1-5 A, notices shall be provided a minimum of seven (7) days prior to such meetings with agenda provisions as previously noted.
- C. All meetings of the Council and the annual meeting of the Corporation shall be open to the public pursuant to Florida law.
- D. Proceedings of Corporation meetings shall be governed by the most current edition of "Robert's Rules of Order" with detailed minutes of all proceedings taken and maintained by the Secretary/Treasurer. Said minutes, upon approval of the Corporation, shall be placed on and maintained by the Corporation on the Corporation's website for public access.

## **ARTICLE II COUNCIL**

### **Section 2-1: Duties and Responsibilities**

The Council shall perform on behalf of the Corporation, those duties and responsibilities assigned by statute and the plan of operation to the Corporation. Such duties and responsibilities shall be administered in accordance with the Plan of Operation approved by the Corporation and as such may be subsequently amended as provided in Section 1-3 C. The Council shall develop for its own internal use, administrative, personnel, and purchasing policies for the Corporation Office.

The Council shall have standing committees to help more efficiently carry out statutory duties. Ad hoc committees may be established as determined necessary by the Chair. Summary minutes of all proceedings of meetings of the standing committees shall be taken and maintained by CCOC staff and placed and maintained on the Corporation website for public access. Minutes are not required to be taken at the ad hoc committee meetings. Standing committees shall include:

**Budget Committee:** The primary duties of the Budget Committee shall be to: Develop budget forms and instructions for Clerks; Inform and educate Clerks on the budget process; Request Clerks to submit a budget; Develop budgetary evaluation criteria; Review Clerks proposed budgets consistent with the evaluation criteria; Recommend to the Council a proposed budget for all Clerks and; Recommend such amendments to existing or proposed budgets as may be required. The Committee shall also be responsible for presenting the budget before the Legislature, Governor or their staff as needed. The Committee shall identify Legislative problems and solutions and recommend them to the CCOC Legislative Committee.

**Performance Improvement and Efficiency Committee:** The Committee shall work with Corporation members to help carry out statutory duties of developing workload measures and clerk workload performance standards as well as seeking methods to develop where feasible further efficiencies in Clerks' court-related duties.

**Legislative Committee:** The Committee shall act on behalf of the Council as requested to provide recommendations to the Legislature as required by statute and the Plan of Operations. The Committee shall further review Legislative priorities, committee hearings, bills, and other issues as they relate to Clerks and CCOC activities.

**Clerk Education Program Committee:** The Committee shall work with Corporation members to help carry out statutory duties of developing and conducting clerk education programs.

**Revenue Enhancement Committee:** The Committee shall work with the Council to recommend to the Legislature changes in the various amounts of court-related fines, fees, service fees, and costs.

Executive Committee: The Committee shall consist of the Council Officers as established in Section 3-1. The purpose of the Committee is to act on behalf of the Council when decisions need to be made on issues requiring immediate attention or on administrative issues. The Council shall be notified of any action taken by the Executive Committee. All decisions of the Executive Committee shall be provided to the Council at the Council's next meeting for confirmation.

## **Section 2-2: Membership**

The Council shall be composed of eight Clerks elected by the Corporation members. Two Clerks shall be from each of the following four population categories and shall serve for a term of two years.

Group A: Less than 100,000 citizens

Group B: 100,000 but fewer than 500,000

Group C: 500,000 but fewer than 1 million

Group D: 1 million or more

The Executive Council shall consist of staggered two (2) year terms. The Executive Council shall establish the process, the terms and division within Groups to implement the staggered terms.

The Council shall also include, as ex officio members, a designee of the President of the Senate, a designee of the Speaker of the House of Representatives, and a designee of the Chief Justice of the Supreme Court.

## **Section 2-3: Election of Council**

At the annual meeting, the currently sitting Council members shall conduct the meeting then the incoming board members will be sworn in.

Council members, other than designees of the President of the Senate, the Speaker of the House of Representatives and Chief Justice of the Supreme Court, assuming office at the annual meeting, shall be elected pursuant to the following:

A. Counties comprising population categories delineated herein shall be based on individual county population estimates for the year in which the election is held as published by the Bureau of Economic and Business Research, University of Florida.

B. On or before April 1 of each year, the Secretary/Treasurer shall provide written notice to all Clerks of the Court of the upcoming election. Notification of the election shall include an

election schedule as well as notice to Clerks of the Court to submit to the Council Secretary/Treasurer by April 15 their intent to be a candidate for election to the Council.

C. By May 15 of each year, the Secretary/Treasurer shall prepare an election ballot which shall contain the names of all Clerks of Court divided into appropriate population categories of their respective counties. The names of those Clerks of Court who have expressed their intent to be a declared candidate for Council election shall be so indicated on the ballot. The ballot shall be distributed to all Clerks of Court in such a manner as to provide documentation of proper delivery and to ensure receipt by the Clerks of Court a minimum of fifteen (15) days prior to the ballot return deadline. The ballot package shall be clearly marked as an official ballot and shall include an envelope with the proper return address.

D. All ballots shall be returned to the specific address of a Certified Public Accountant (CPA) selected by the Council by the designated date for the official opening and counting of the ballots. The CPA shall maintain custody of all ballots until the designated date and time for opening and counting.

E. On the date and at the time and location noticed for the official opening and counting of the ballots, the designated CPA shall open and count all ballots and shall certify the official results of the election. Electronic votes shall be counted and certified, as established above. The designated CPA shall serve notice of certification to the Council and, the Corporation Members.

F. Special elections as may be necessary and called pursuant to Section 2-4 shall be conducted within the requirements and framework of the above provisions including applicable schedule timelines. Special elections may be held to fill a vacated term on the Council for the remaining term of the vacated office.

G. If a candidate is unopposed, then no ballot process/election process shall be required.

#### **Section 2-4: Council Meetings**

A. The Council shall meet in accordance with the annually published schedule of meetings. Other meetings may be called by the Chair and/or by petition of a minimum of three (3) Council members.

B. Notice of the Council meetings shall be given seven (7) days prior to the meeting date to the Council and members of the Corporation and said notice shall include the agenda which shall advise the Council and Corporation members the substance and nature of each agenda item. For other meetings of the Council, as provided herein, notices shall be provided a minimum of seven (7) days of such meetings with agenda provisions as previously noted. The seven (7) day notice can be waived by seven (7) members of the Council at the commencement of the meeting.

C. In any Council meetings all reasonable efforts shall be made to have telephone access available to all members. Council members should attend personally but may attend and vote electronically.

D. All meetings of the Council shall be open to the public governed pursuant to Florida law.

### **Section 2-5: Member Attendance and Participation**

Attendance and participation of Council members shall be governed by the following provisions:

A. A vacancy in office is declared when a member has three consecutive unexcused absences from meetings of the Council; dies while in office; or no longer holds the office which would entitle him or her to be a member of the Council. An excusal shall be granted by the Chair.

B. Upon such a vacancy becoming imminent, the Secretary/Treasurer or the Chair shall provide written notification to the Council.

C. Upon such notification by the Secretary/Treasurer or the Chair, the Council shall notify the Corporation members of the vacancy.

D. If such occurs, and the remaining time on the term is less than six (6) months, the vacancy will be left open until the next regular election. If the term remaining is more than six (6) months, the Council shall direct the Secretary/Treasurer or Chair to conduct a special election pursuant to Section 2-3 to fill the unexpired term. The timeframe for such process pursuant to Sections 2-3 may be shortened such that the process is concluded within 30 days total.

E. The attendance by a member's designated representative at any regular and/or special meeting of the Council and/or Committee of the Council does not constitute official attendance by that member and such representative shall not be permitted to cast a vote on behalf of the represented member.

### **Section 2-6: Quorum**

Executive Council: A quorum shall consist of at least five (5) members of the Council being physically present. After a quorum is established other members can participate and vote by phone. However, in an emergency situation, subject to the call of the Chair, a meeting of the Council can be held by phone and a quorum be present if at least 5 members call in.

Corporation Annual Meeting: After provided proper notice as outlined under Section 1-5, a quorum will consist of a majority of the Corporation membership. This includes counting those present in person and by phone.



## **ARTICLE III COUNCIL OFFICERS**

### **Section 3-1: Executive Officers**

The Executive Officers shall be the Chair, Vice Chair, and Secretary/Treasurer. Said officers shall be elected by majority vote of the Council at the first meeting of the Council at the beginning of each new Council year with each officer serving a one (1) year, and shall develop a schedule for meetings of the Council and Corporation for the coming year. Executive Officers may serve successive terms. All officers of the Council are also officers of the Corporation. If at any time during the one year an officer's position becomes vacant, the Council at their next meeting shall select a Council member to fill the vacant position.

A. Chair: The Chair shall preside at all meetings of the Corporation and the Council and shall serve as the Council's Executive Officer. If the Chair and the Vice Chair will not be present for a meeting, the Chair may designate another officer or member to preside in the Chair's absence. The Chair shall have authority to appoint regular or special committees as deemed necessary, appoint committee members, and appoint the chair and vice chairs of each committee.

B. Vice Chair: The Vice Chair shall exercise all the powers and duties of the Chair during the Chair's absence or inability to act and shall perform such other duties as may be assigned by the Council or Chair.

C: Secretary/Treasurer: The Secretary/Treasurer shall oversee the keeping of a true up-to-date record of all proceedings of the Council and the Corporation and shall be chief financial agent of the Corporation. As chief financial agent, he or she shall oversee the financial matters of the Corporation, shall be the Chair of any audit committee, and shall propose the annual budget of the Corporation.

### **Section 3-2: Other Officers**

The ex-officio non-voting Officers of the Council shall be an Executive Director, and a General Counsel. Said officials shall be appointed by the Council based on the professional requirements of the applicable position and subject to such other provisions herein.

A. Executive Director: The Executive Director shall serve as the Administrator for the functions of the Council. Employment and/or contracting for position shall be pursuant to Section 4-2 and the Corporation's Annual Budget, pursuant to Section 4-1 B. The Executive Director is a managerial and policy making employee who serves at the pleasure of the Council without civil service protection. A performance evaluation shall be conducted annually of the Executive Director by July 1<sup>st</sup>. The Chair shall request from each Council member an evaluation that shall be submitted directly to the Chair. The Chair shall go over the evaluations with the Director. The Chair will provide the compilation of the evaluations to the Council members.



The Executive Director has responsibility to effect or recommend personnel, budget, expenditure, or policy decisions in his or her area of responsibility. The Executive Director shall be included in the Senior Management Services Class of the Florida Retirement System. The Executive Director shall be responsible for the day to day operations of the Corporation as well as act as a liaison between the Corporation and the Florida Court Clerks & Comptroller's.

B. General Counsel: The General Counsel shall provide legal services in accordance with the policy directives of the Council relative to the operations and the statutory duties and responsibilities of the Corporation.

## **ARTICLE IV ADMINISTRATION**

### **Section 4-1: Financial Administration**

A. Fiscal Year: The Corporation's fiscal and program year shall commence beginning October 1 and end on September 30.

B. Budget and Program Administration: The Corporation, at its annual meeting shall adopt an annual operating budget and program work plan for each fiscal year as presented by the Executive Director and recommended by the Council. Each budget and work plan shall be structured as to provide a detailed delineation of projected revenues and proposed expenditures by classification.

Each quarter, unless otherwise requested by the Corporation and/or the Council, the Secretary/ Treasurer shall report to the Corporation and the Council as to the status of the budget and make such recommendations for required modifications.

C. Accounting and Financial Reporting: The financial reporting system for funds received by the Florida Clerk of Court Operations Corporation to execute its statutory responsibilities and the associated annual audit shall be in accordance with the following provisions:

(1) The Council shall maintain a financial reporting system that records, establishes accountability for and provides controls over all funds received in accordance with Generally Accepted Accounting Principles and applicable state law.

(2) The Council shall cause to be made each year an independent audit of the preceding year's financial statements and records associated with the financial reporting system provided herein by a Certified Public Accountant (CPA) in accordance with Generally Accepted Governmental Auditing Standards issued by the Comptroller's Office of the United States of America.

The Council shall timely submit the resulting annual audit report, management letter and Council response to the Corporation members and such other entities that may be designated by law.

D. Administration of Procurement and Contracting: The Council shall develop and adopt policies and guidelines for procurement and contracting in accordance with law.

#### **Section 4-2: Personnel Administration**

Each year, as an element of the Corporation's annual budget and work plan, the Council shall submit to the Corporation for consideration, a staffing plan for the next fiscal year. Said plan shall delineate for each position the position title; position classification; and compensation.

#### **Section 4-3: Program/Policy Coordination**

For efficiency and economic benefit to the public, the Chair of the Corporation and its Executive Director shall meet with the President of the Florida Association of Court Clerks, Inc., and its Executive Director regularly to coordinate efforts related to economic budget and legislative issues.

### **ARTICLE V OPERATIONS**

Pursuant to the functions of the Corporation as provided by statute and performed by the Council, and pursuant to the Plan of Operation, the following specific provisions shall govern the Council in the administration of such functions.

#### **Section 5-1: Plan of Operation**

The Council shall submit to the Corporation each year during its annual business meeting such changes and modifications as deemed necessary.

#### **Section 5-2: Legislative Recommendations**

The Council shall develop such legislative changes it deems appropriate for recommendation to the Florida Legislature. Such recommendations shall be coordinated with the Legislative Committee of the Florida Association of Court Clerks, Inc., for the purpose of obtaining input regarding Legislative initiatives. The proposed changes shall be agendaed for consideration at the next scheduled regular meeting of the Council prior to November 30 of each year.

#### **Section 5-3: Research and Analytical Services**

The Corporation may contract to provide ongoing research and analytical evaluation relative to the budgetary requirements, performance measures, and applicable performance standards on the Clerks of the Court, including review and monitoring of expenditures, fines, fees, service charges, and court costs as provided by law.

#### **Section 5-4: Clerk of Court Education Programs**

The Corporation, pursuant to Clerk of Court education function assigned to the Corporation may contract for developing and conducting said education programs. Programs administered pursuant to such contract(s) may be based on the following requirement classifications and within the general provisions as herein provided.

A. Certification Training – The contract may provide for the development, implementation, and administration of a program of training and education as required by s. 145.051, F.S., and delineated in Administrative Order of the Florida Supreme Court, dated November 18, 1996.

B. Budgetary Training – The contract may provide for the development, implementation, and administration of training requirements deemed necessary by the Council for the effective on-going implementation and administration of the Clerk of Court budgetary and reporting process.

C. Notification- Any contracts entered into by the Corporation for educational training of Clerks and staff shall include in the contract and training announcements, publication, and materials that funding for such training is paid for by the Corporation.