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## ANNUAL CORPORATION MEETING

July 24, 2020

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**JD Peacock, II**  
OKALOOSA COUNTY  
EXECUTIVE COUNCIL CHAIR

**Jeffrey R. Smith, CPA, CGMA**  
INDIAN RIVER COUNTY  
VICE-CHAIR

**Tiffany Moore Russell, ESQ.**  
ORANGE COUNTY  
SECRETARY/TREASURER



**STACY BUTTERFIELD, CPA**  
POLK COUNTY

**JOHN CRAWFORD**  
NASSAU COUNTY

**TODD NEWTON**  
GILCHRIST COUNTY

**LAURA E. ROTH**  
VOLUSIA COUNTY

**HARVEY RUVIN, ESQ.**  
MIAMI-DADE COUNTY

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

**ANGELINA "ANGEL"  
COLONNESO, ESQ.**  
MANATEE COUNTY  
SENATE APPOINTEE

**VACANT**  
HOUSE APPOINTEE

**JOHN DEW**  
EXECUTIVE DIRECTOR

**JOE BOYD**  
GENERAL COUNSEL

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

## CCOC Annual Corporation Meeting

**July 24, 2020**

**Meeting time: 1:00 PM Eastern**

**Conference Call Line: 866-469-3239, Access code: 160 903 3287**

**Meeting link: <https://flclerks.webex.com/flclerks/j.php?MTID=m976bb60f361a26d0272d064f7cbb8318>**

**Meeting number: 160 903 3287 Password: Clerks2020**

- 1) Call to Order, Introduction, and Approval of Agenda ..... Hon. JD Peacock
- 2) Invocation ..... Hon. John Crawford
- 3) Roll Call ..... Hon. Tiffany Moore Russell
- 4) Report from the Chair ..... Hon. JD Peacock
- 5) Approve minutes from 2019 Annual Corporation Meeting ..... Hon. Tiffany Moore Russell
- 6) Treasurer's Report ..... Hon. Tiffany Moore Russell
  - i) Financial Statement (Audit) CFY 2018-19
  - ii) CFY 2018-19 End of Year Financial Report
  - iii) CFY 2019-20 Latest Financial Report
  - iv) Proposed Corporation Budget for CFY 2020-21
- 7) Tentative Council Meeting Dates for CFY 2020-21 ..... John Dew
- 8) Other Business

## **DRAFT MINUTES**

### **CCOC Annual Corporation Meeting**

**June 24, 2019 – 4:00 PM EDT**

#### **The Omni at ChampionsGate (ChampionsGate Room)**

The June 24, 2019 Annual Meeting of the Corporation of the Florida Clerks of Court Operations Corporation (CCOC) was called to order at 4:05 p.m., EDT by the CCOC Executive Council Chair Stacy Butterfield. She asked Clerk Crawford to give the invocation.

### **ROLL CALL**

Clerks in the audience and on the telephone are all voting members of the CCOC Corporation. Chair Butterfield asked Clerk JD Peacock to call roll. He called each county and marked whether the Clerk was attending the meeting in person or on the phone. There were 36 clerks in attendance. Clerk Peacock stated that there was a quorum.

### **APPROVAL OF THE AGENDA**

Chair Butterfield noted that the agenda was available on the CCOC website. The motion to approve the agenda was made by Clerk Cason. Clerk Crawford seconded the motion. The Chair asked if there was any discussion. Hearing no discussion, the vote was taken. The motion passed unanimously.

### **CHAIR'S REPORT**

Chair Butterfield began her report of the activities of the past year. She started by saying thank you to all the Clerks as corporation members for allowing her to serve on the Council this past year and the Council for allowing her to serve as the Chair. There have been many accomplishments to celebrate this past year. She noted that they did not come without their challenges, but she is proud of the way all Clerks worked together. This year we were successful in our efforts to improve our Court-related budget. We suggested policy changes and more importantly from the CCOC, we provided the data when we were asked for the data. In collaboration with the FCCC, we were able to have some success this year with some changes that will help us as we move into the future with our budgets. We have been striving to develop a funding model and a budget process that provides for long term stability. While we are not there yet, we are making progress. She hopes that the Clerks see the progress that has been made and that they are confident that we are moving in the right direction. She wanted to take a moment to review and celebrate some of the successes at the CCOC for the past year. This fiscal year 18-19 represents the first budget increase in 10 years. We expect that we will go into the next year which will be a third year at least of no reductions. She stated that that is huge because we were faced with those reductions over past years every single year. She hopes that the Clerks find success in that and look forward to continuing to build on that. This year we took on a project that included a review of our business rules for reporting cases and conducted a thorough analysis of peer to peer comparisons. If you were at the Council meeting, you heard a report from Clerk Cooney and Clerk Burke on that effort. It has taken much effort and work of Clerks and their staff specifically Denise Bell from Lake County and others. She would like to give credit to Clerk Burke for taking the leadership on this initiative. Additionally, the workgroup was headed by Clerk Cooney and those subject matter experts in Clerks' offices. The cooperation of each office as the group reached out to you was just tremendous. We had a report at the Council meeting of the

number of Clerks that were resolved and the efforts. There is only a handful of outstanding issues. The results will be beneficial for us as we move into our budget season for this next year and provides consistency among us because the case counting goes into all the calculations of the base for our comparisons.

The CCOC this year, with the help of a firm, updated the Corporation website to make it more user friendly. It is a beneficial tool to Clerks' staff, the Clerks and the public. The analytics have shown that the usage has increased. Marleni Bruner of the CCOC gave a short briefing on the new website. She covered new features that have been added to make it more user friendly. The CCOC has been working with the company UnderStory to make this happen. Chair Butterfield thanked Marleni and she hopes that the information is useful. Please make suggestions to John Dew and staff.

The Chair continued by noting the relationship between the FCCC and CCOC is the best it has ever been. The leadership and the staff from both organizations regularly met and communicated issues. There were also formal meetings at least every other month during this last year. There were many other informal discussions. The Chair stated that it was important that we work together because we are all Clerks and we are looking for the same common goals especially when it comes to our efforts and budgets. John Dew and Chris Hart have met regularly. She thanked both for working together. Legislatively, we have had additional success and that coordination again has been huge between the FCCC and CCOC. It has helped us build a relationship with the Legislative staff. This year for the first time we officially had a CCOC staff person registered with the State to provide information to the Legislature on behalf of the CCOC. She thanked Jason Welty. She continued that he and Jason Harrell from FCCC worked together to educate the Legislative staff and others. The CCOC provided those solid numbers and response to the budget process questions while the FCCC provided answers to the policy issues. Each of the two entities have their own distinctive roles. The CCOC within their statutory requirements remains committed to providing that professional budget support to ensure fair and equitable allocation of the resources needed to sustain our court operations. The coordination between the two entities is beneficial to the success of Clerks and enables us to provide our critical public services that affect public safety, commerce and access to justice in our community. This past session the CCOC worked along with the FCCC providing more bill analysis than previous years. The CCOC tracked 649 bills and received 29 bill analyses from the Legislative staff and sent 50 bill analysis requests to the committees and participated with the FCCC on numerous other bill analysis requests as well as ad hoc requests from the Legislature.

This year the Council successfully completed the required evaluation of the CCOC Executive Director, John Dew and likewise, we formally established the process and timing for the annual evaluation as well as developed annual goals for the Executive Director which are used as part of the evaluation criteria.

We now have a newly amended statute 28.35(2)(h) F.S. that requires the corporation to submit an annual report to the Governor, the President of the Senate and the Speaker of the House of Representatives and the Chairs of the Legislative Appropriation Committee. The CCOC met that requirement and was timely. She is proud of the process that was put forward to make sure that we complied with that law.

Another exciting endeavor that we embarked on this last year was the e-Notify project. The Legislature provided \$750,000 in the 18-19 General Appropriations act and required the office of the state courts administrators to help coordinate with the CCOC to establish an information technology platform to electronically transmit alert reminders and information to individuals in the criminal justice system. Clerk Peacock led the workgroup of Clerks and staff to help coordinate with

the Courts on this project. Clerk Crawford and Clerk Moore Russell played an integral role in this workgroup. She thanked them for their contributions to this effort. We look forward to providing our customers with this useful tool.

This year with the administration of corporation staff, a workgroup was headed by Clerk O'Neil to bring forward to the Council a policy change concerning staff leave. The staff will be utilizing a paid time off policy in lieu of sick and vacation leave policy. The Chair thanked Clerk O'Neil for her work to bring us forward so that CCOC can retain talent and be more competitive and current at least with our compensation and benefits area.

Chair Butterfield was happy to report again that we secured and thanked the legislature for the appropriation of the \$11.7 million for jury funding. She thanked the Legislature and the Governor for the approval of the budget that was just signed. She thanked Clerk Vick and the jury workgroup for working with clerks throughout the State to research where variances occurred and to make sure that the allocation was according to the law.

During the year, as the chair she had to call the Executive Director on numerous occasions and say she needed some time with CCOC's General Counsel. She thanked CCOC's General Counsel, Joe Boyd for being there to answer questions and give guidance as needed.

The Chair reported that the CCOC office was audited by an independent firm and they found no deficiencies and internal controls over financial reporting and no material weaknesses for fiscal year 17-18.

Chair Butterfield wanted to thank those Council members and all of the Committee members for their time and dedication. She named the Committee chairs and thanked them. The Budget Committee's Chair was the Honorable Ken Burke. The Legislative Committee was chaired by the Honorable Carolyn Timmann. The PIE Committee was chaired by the Honorable Tara Green. The Revenue Enhancement Committee was chaired by the Honorable Tiffany Moore Russell. She thanked them and their staff.

She ended by thanking John Dew and the staff. She thanked them for their effort to continue to make sure our organization fulfills its vision and mission.

### **APPROVAL OF MINUTES**

The Chair called upon the Secretary-Treasurer Clerk JD Peacock to present the minutes for approval from CCOC's last annual meeting. He thanked the chair and stated that the bifurcated annual meeting has two sets of minutes in the packet. The meeting started on May 9, 2018 and ended on June 25, 2018. He made a motion to approve the minutes. Clerk Moore Russell seconded. The Chair asked if there was any discussion. Hearing none, the vote was taken. The minutes were approved unanimously.

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

Clerk Peacock continued with the Treasurer's report. He began by saying the CPA firm of Lanigan and Associates provided an audit of CCOC's financials and CCOC was provided a clean audit. He asked if there were any questions. There were none. He moved on to the CFY 17-18 End of the Year Financial Report. The office expended \$1,327,247.50 of an approved \$1,617,097.00 budget. He noted that the Corporation was staying within budget. The reason for the unspent budget authority had to do with less dollars being expended for General Counsel services, temporary positions and staff training. That was the report for 17-18.

The next item is the financial report for CFY 18-19. We are currently through 8 months of the year which represents 66% of the budget period. The budget shows about 60% expenditures toward our budget authority. Again, we are staying under budget authority with good fiscal management. There is one position related to technology that is vacant . He will expand on that when he talks about the budget for next year. The Chair asked if there were any questions on the financial reports. There were none.

### **TENTATIVE COUNCIL MEETING DATES AND WORKPLAN FOR CFY 19/20**

Next on the agenda was the Tentative Council meeting dates and work plan that is required by the CCOC Plan of Operations. The Chair called upon John Dew to speak. He began by saying that the information is found on page 51 of the packet. It has listed the tentative dates for the Council meetings. We do not have the meeting date for the Council to approve the budgets. It will come after the Budget Committee meetings in July. The date will be set sometime prior to October 1st. There is an Executive Council meeting on October 1, 2019 at the Trade Winds in St. Pete and on February 25, 2020 at Lake Buena Vista. The next Summer Conference will be June 22, 2020. He concluded that those are dates that are scheduled for the upcoming Council meetings. This is for information only.

Mr. Dew continued with the Work Plan. There are 13 items listed and many of these items are related to new statutory requirements or continued statutory requirements. Some of the other items were a continuation of implementing at the CCOC level the reorganizational staffing and salaries based on the Evergreen study, development of a long range 5-year program plan and continue to work with the Association on joint issues.

Chair Butterfield wanted to point out the first item is related to the OPPAGA study that is in statute. We certainly want that to be included in our work plan. That is something that is high on the agenda for the work plan. The Chair asked if there were any questions on the work plan. She stated that the Council did approve it. She would like the Corporation meeting to have a motion to approve the Work Plan. It can be adjusted as we move through the year as needed. Clerk Crawford made the motion. Clerk Colonnese seconded the motion. There was no other discussion and the vote was taken. The motion carried.

### **CORPORATE BUDGET FOR 19/20**

Chair Butterfield asked Clerk Peacock to continue with the CCOC budget. He presented the CFY 19-20 Corporation budget request of \$1,732,097 that was in the packet and posted on the CCOC website. As he indicated to the Council earlier, the Corporation has had a flat budget over the last several years.

Going into this year, there is a couple of things that CCOC wants to do. One had to do with creating a budget for salary increases for staff. They have kept salaries flat over the years because of the issues that we are all having. Going into this year it appears that we are going to have the resources collectively to do some salary adjustments. The budget indicates a bucket of money for that purpose. John Dew will follow what the Clerks are doing on a global level for salaries. We are not indicating exactly what salary changes are going to be, we are just carving out a bucket of dollars for that. The other additional budgeted item is a request of \$45,000 for the conversion from the current annual and sick leave style of employee paid leave balances to a Paid Time Off style leave program. Earlier in the Council meeting this was presented by Dr. O'Neil. There has been a workgroup committee to look at changing the policy of the Corporation for the staff to a PTO model. This was approved by the

Council to pursue a change in policy that would cause a onetime non-reoccurring budget impact as we change the leave policy.

The third thing you will see in the budget request is the \$100,000.00 for a data solution for the corporation. That is related to replacing the PABS system that was in place prior. One of the big concerns that he had as well as the staff was that product did not provide a very useful tool to us. It was also limited by signal point of failure in personnel to administer retrieving data and utilizing the data and formatting it for staff. We felt like it was time to do a non-recurring appropriation of about a \$100,000 to procure a solution that does data collection and reporting on all the different things we do. One of the goals is to provide a better product for both staff and Clerks' staff to leverage the existing data collection point. There are significant manual processes that cause Clerks' offices to do a lot of work to support CCOC as well as other organizations. There is data out there that we could leverage to minimize the impact on the Clerks' offices. That is factored into this appropriation to hire a consultant to develop a data mining kind of system to handle all the reporting as well as giving the Clerks a source for ad hoc reports. Those are the three primary increases.

He has checked the revenue with John and made sure that the revenue over the last 3-4 years keeps up with this trend. There is revenue coming in to cover this budget. He stated that was the budget request for the upcoming year. Chair Butterfield thanked him and asked if there were any questions. Clerk Vick asked what the line item was for the data mining? Clerk Peacock said that it was \$100,000. She asked if that was for a consultant or hiring of staff? Clerk Peacock stated that there has been a lot of discussion by staff and by different members of the Council on what kind of solution we need. There have been some ideas formulated. Staff has talked to some of the people in the business to get some ideas. The Council will appoint a workgroup that will define what that procurement is going to be, what the deliverables will be, and what the procurement process is going to look like. The budget request quantifies that we have the resources and the Corporation supports the idea. The next step is to define exactly what we are going to get out of it to bring it back to Council.

Chair Butterfield asked if there were any further questions or discussion. Clerk Peacock made a motion to approve the budget as presented. Clerk Cooney seconded the motion. The Chair asked if there were further discussion before the vote. Hearing none, the vote was taken, and the motion passed.

## **OTHER BUSINESS**

Chair Butterfield asked if there was any other business. Clerk Cason said he appreciated the work that the Chair had done this year. He stated that he was glad the Clerks had not had any cuts for a couple of years. The Chair thanked him.

She thanked all the Clerks for being here. As you know we had sent many surveys out to make sure that you were going to attend today. Next year will be the same situation. There must be 50% + 1 in attendance in order to have the meeting. At that meeting we must approve the budget which is the main goal for that meeting.

With no further items, the meeting was adjourned.



# CCOC

FLORIDA CLERKS OF COURT  
OPERATIONS CORPORATION

JD Peacock, II  
OKALOOSA COUNTY  
EXECUTIVE COUNCIL CHAIR

Jeffrey R. Smith, CPA, CGMA  
INDIAN RIVER COUNTY  
VICE-CHAIR

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## AGENDA ITEM #6

**DATE:** July 24, 2020  
**SUBJECT:** Treasurer's Report  
**COUNCIL ACTION:** Update on CCOC FY 2018-19 Financial Statements, 18/19 End of Year Financials, 19/20 Latest Financials, and Approval of Proposed 20/21 Budget.

### OVERVIEW:

Each year the CCOC Office has an independent CPA firm conduct a financial audit of the CCOC financials. Attached is the CCOC's independent financial audit for the previous County Fiscal Year (**Attachment 1**). The firm of Law, Redd, Crona & Monroe, P.A. provided us the CFY 2018-19 completed audit report on 2/20/20. As in previous years, there were no issues or concerns noted in the report concerning the Corporation's financial practices or financial control. The report was presented to and approved by the CCOC Executive Council at their February 25<sup>th</sup>, 2020 meeting.

The CCOC office budget for CFY 18/19 was set at \$1,617,097 and the amount expended was \$1,511,084.78. Attached is the end of year financial for CFY 18/19. (**Attachment 2**)

The CCOC office budget for the current CFY 19/20 is set at \$1,732,097 and through the end of June 2020 we have expended \$978,204. We are well within the budget authority. (**Attachment 3**)

At their June 22<sup>nd</sup> meeting the Executive Council approved the attached budget for CFY 20/21. The budget request is for a budget of \$1,681,427 which is a decrease from the current year. (**Attachment 4**) The budget includes placing \$100,000 in the budget to hire a technology consultant to help develop a data base at the CCOC office to more easily have data submitted and extracted for Clerks. There is also approximately less than \$18,000 set aside for a 3% cost of living increase for all CCOC office employees to be competitive with State employees that received a 3% cost of living.

**CORPORATION ACTION:** Receive 18/19 Audited Financials, 18/19 end of year financial report, 19/20 latest financials, and review and approve CCOC Office Council recommended 20/21 office budget.

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

### ATTACHMENTS:

1. CFY 2018-19 Audited Financial Statements for CCOC from Lanigan and Associates
2. CCOC Office Final Financials for CFY 18-19
3. CCOC Office Latest Financials for CFY 19-20 through June 2020
4. CCOC Council recommended CCOC Budget for CFY 20/21

*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.*





Law, Redd, Crona & Munroe, P.A.

ATTACHMENT 1-  
Agenda Item 6

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



**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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Law, Redd, Crona & Munroe, P.A.  
Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT

To the Executive Council  
Florida Clerks of Court Operations Corporation  
Tallahassee, Florida

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the major fund (special revenue) of Florida Clerks of Court Operations Corporation (a component unit of the State of Florida), as of and for the year ended September 30, 2019, 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.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the major fund (special revenue) of Florida Clerks of Court Operations Corporation, as of September 30, 2019, and the changes in its financial position for the year then ended, in accordance 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 on pages 4-6 and the required supplementary information 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 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 10.550, *Rules of the Auditor General*, and is not a required part of the basic financial statements.

To the Executive Council  
Florida Clerks of Court Operations Corporation  
Page Three

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 February 18, 2020, on our consideration of 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 effectiveness of Florida Clerks of Court Operations Corporation's 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.



**LAW, REDD, CRONA & MUNROE, P.A.**  
Tallahassee, Florida  
February 18, 2020

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Florida Clerks of Court Operations Corporation's (the CCOC) financial performance provides an overview of the CCOC's financial activities for the year ended September 30, 2019. Please read it in conjunction with the CCOC's basic financial statements, which begin on page 7.

### **Background and Financial Information**

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 CCOC 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 CCOC.

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

### **Overview of the Financial Statement and Financial Highlights**

The CCOC issues basic financial statements comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

**Government-Wide Financial Statements:** The government-wide financial statements are prepared using the accrual basis of accounting and the economic resources measurement focus. All CCOC's basic services are considered to be governmental activities, state courts programs. Operations are funded through court fees collected from the Clerks throughout the state of Florida.

The Statement of Net Position presents information on CCOC's assets, deferred inflows/outflows and liabilities, the difference being reported as net position. Over time, changes in net position (increases and decreases) may serve as a useful indicator of whether the financial position of CCOC is improving or deteriorating.

The Statement of Activities presents the change in the CCOC's net position during the fiscal year. Revenues and expenses are accounted for on the accrual basis of accounting in this report. CCOC's financial statements include the governmental activities related to state courts programs.

## MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

The following table presents the CCOC's condensed Statement of Net Position as of September 30, 2019 and 2018, as derived from the government-wide Statement of Net Position.

**Table 1 – Net Position**

	<b>Governmental Activities</b>	
	<b>2019</b>	<b>2018</b>
Current and Other Assets	\$ 1,233,876	\$ 952,347
Capital Assets	12,307	19,946
Deferred Outflows of Resources	404,693	421,889
Total Liabilities	(1,089,496)	(828,029)
Deferred Inflows of Resources	(115,719)	(138,067)
Net Position	<u>\$ 445,661</u>	<u>\$ 428,086</u>

In 2019, investment in capital assets (furniture and equipment) totals \$12,307 and represents 3% of CCOC's net position. The remaining 97% of net position is unrestricted.

The following table presents the CCOC's condensed Statement of Activities for year ended September 30, 2019 and 2018, as derived from the government-wide Statement of Activities.

**Table 2 – Changes in Net Position**

	<b>2019</b>	<b>2018</b>
Total Revenues	\$ 1,722,913	\$ 1,508,329
Total Expenditures	1,705,338	1,533,603
Change in Net Position	17,575	(25,274)
Net Position – Beginning of Year	428,086	453,360
Net Position – End of Year	<u>\$ 445,661</u>	<u>\$ 428,086</u>

State appropriations and court fees revenue increased \$214,598 (or 14%) compared to the previous year. This increase was due to an increase in fees collected from the State Clerks.

**Fund Financial Statements:** A fund is a self-balancing group of accounts used to maintain control over resources intended to be used for specific purposes. The fund financial statements focus on the only fund of the CCOC, the special revenue fund.

The governmental fund financial statements provide information based on current sources and uses of resources of CCOC's operations. A reconciliation of the governmental fund financial statements with the Statement of Net Position (prepared on the accrual basis of accounting) is provided at the end of the related financial statements to facilitate comparison. The capital assets, long-term debt and deferred inflows and outflows used in governmental activities, which are not current sources and uses of financial resources, are not reported in the fund financial statements.

## **MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Notes to the Financial Statements:** The notes provide additional information that is important to the reader in attaining a full understanding of the data presented in the financial statements.

### **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, 2019**

	<u>Governmental Activities</u>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	
<b>Current Assets</b>	
Cash and Cash Equivalents	\$ 1,232,581
Prepaid Expenses and Other Assets	1,295
Total Current Assets	<u>1,233,876</u>
<b>Noncurrent Assets</b>	
Capital Assets:	
Equipment, Net	12,307
Total Noncurrent Assets	<u>12,307</u>
<b>Deferred Outflows of Resources</b>	
Deferred Outflows Related to Pensions	404,693
Total Deferred Outflows of Resources	<u>404,693</u>
 Total Assets and Deferred Outflows of Resources	 <u><u>\$ 1,650,876</u></u>
<b>LIABILITIES , DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	
<b>Current Liabilities</b>	
Accounts Payable and Accrued Liabilities	\$ 91,236
Compensated Absences - Current	18,520
Total Current Liabilities	<u>109,756</u>
<b>Noncurrent Liabilities</b>	
Compensated Absences	74,083
Pension Liability	905,657
Total Noncurrent Liabilities	<u>979,740</u>
Total Liabilities	<u>1,089,496</u>
<b>Deferred Inflows of Resources</b>	
Deferred Inflows Related to Pensions	115,719
Total Deferred Inflows of Resources	<u>115,719</u>
<b>Net Position</b>	
Net Investment in Capital Assets	12,307
Restricted	433,354
Total Net Position	<u>445,661</u>
 Total Liabilities, Deferred Inflows of Resources and Net Position	 <u><u>\$ 1,650,876</u></u>

See accompanying notes to the financial statements

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

<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	\$ 1,705,338	\$ 1,722,338	\$ 17,000
Total Governmental Activities	<u>\$ 1,705,338</u>	<u>\$ 1,722,338</u>	17,000
Other Revenue			<u>575</u>
Change in Net Assets			17,575
Net Position - Beginning of Year			<u>428,086</u>
<b>Net Position - End of Year</b>			<u><b>\$ 445,661</b></u>

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**BALANCE SHEET**  
**GOVERNMENTAL FUND**  
**SEPTEMBER 30, 2019**

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	<u>Special Revenue Fund</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and Cash Equivalents	\$ 1,232,581
Prepaid Expenses and Other Assets	<u>1,295</u>
<b>Total Current Assets</b>	<u><u>\$ 1,233,876</u></u>
<b>LIABILITIES AND FUND BALANCE</b>	
<b>Current Liabilities</b>	
Accounts Payable and Accrued Liabilities	\$ 91,236
<b>Fund Balance</b>	
Restricted Fund Balance	<u>1,142,640</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 1,233,876</u></u>
Amounts reported for "Governmental Activities" in Statement of Net Position are different because:	
Fund Balance - Governmental Fund	\$ 1,142,640
Capital Assets, Net of Depreciation used in Governmental Activities, are not financial resources and therefore are not reported in the fund financial statements.	12,307
Deferred outflows and inflows of resources are not available in the current period and, therefore, are not reported in the governmental funds. Deferred outflows and inflows of resources at year-end consist of:	
Deferred Outflows Related to Pensions	404,693
Deferred Inflows Related to Pensions	(115,719)
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>(998,260)</u>
<b>Net Position of Governmental Activities</b>	<u><u>\$ 445,661</u></u>

See accompanying notes to the financial statements

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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	<b>Special Revenue Fund</b>
<b>Revenues</b>	
State Financial Assistance	\$ 1,722,338
Interest Income	<u>575</u>
Total Revenues	<u>1,722,913</u>
<b>Expenditures</b>	
Current:	
State Courts:	
Personnel Services	928,918
Expenses	<u>574,615</u>
Total Expenditures	<u>1,503,533</u>
Net Change in Fund Balance - Governmental Fund	219,380
Restricted Fund Balance, September 30, 2018	<u>923,260</u>
<b>Restricted Fund Balance, September 30, 2019</b>	<b><u>\$ 1,142,640</u></b>

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE OF GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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Net change in Fund Balance - Governmental Fund	\$ 219,380
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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 the capital outlay of \$0 exceeded depreciation expense of \$7,638 in the current period.

	(7,638)
--	---------

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	(190,311)
Increase in Compensated Absences	<u>(3,856)</u>

Change in Net Position of Governmental Activities	<u><u>\$ 17,575</u></u>
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**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2019**

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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 (CCOC). The CCOC 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 CCOC.

The 2013 session of the Florida Legislature amended Section 28.35, *Florida Statutes*, making the Florida Clerks of Court Operations Corporation a public corporation financed through a contract with the Department of Financial Services, effective July 1, 2013.

CCOC's activities are accounted for in a special revenue fund. The CCOC has no component units.

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

The CCOC'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 CCOC 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 CCOC. 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.

As a branch of government that does not levy taxes, the CCOC 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.

<b>NOTE 1: Summary of Significant Accounting Policies (continued)</b>
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***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 CCOC 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 CCOC'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 CCOC board's intent to be used for specific purposes, but are neither restricted nor committed.

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

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

Net position represents all assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources. 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>
--

***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 CCOC'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 (\$1,000) 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 (3-10 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 CCOC has deferred inflows of resources related to pension items.

***Deferred Outflows of Resources***

Represents a consumption 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 CCOC has deferred outflows of resources related to pension items.

***Support from State Government***

The CCOC 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 CCOC receives \$4.50 from each filing fee.

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

The preparation of these financial statements in conformity with accounting principles generally accepted in the United States of America requires CCOC 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 February 18, 2020, which is the date the financial statements were available to be released.

<b>NOTE 2: <i>Budgetary Process</i></b>
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Pursuant to its Plan of Operation, CCOC shall adopt an annual operating budget and program work plan for each fiscal year, as recommended by the Executive Council. The program work plan shall clearly outline the annual objectives of the Executive Council relative to duties and responsibilities and provide an anticipated schedule for completion of those objectives. The budget is adopted on the modified accrual basis of accounting.

<b>NOTE 3: <i>Capital Assets</i></b>
--------------------------------------

Capital asset activity for the year ended September 30, 2019 was as follows:

	<u>September 30, 2018</u>	<u>Additions</u>	<u>Retirements</u>	<u>September 30, 2019</u>
Fixed Assets -				
Furniture and Equipment \$	88,758	\$ -	\$ -	\$ 88,758
Less Accumulated Depreciation	(68,813)	(7,638)	-	(76,451)
<b>Capital Assets, Net</b>	<b>\$ 19,945</b>	<b>\$ (7,638)</b>	<b>\$ -</b>	<b>\$ 12,307</b>

Depreciation expense of \$7,638 is recorded in the Statement of Activities for the government-wide statements.

<b>NOTE 4: <i>Operating Leases</i></b>
--

The CCOC 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, 2019 was \$33,750.

### NOTE 5: Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2019 is as follows:

	Beginning Balances	Additions	Payments	Ending Balances	Current Portion of Long-term Liabilities
Accrued Leave Liability	\$ 88,747	\$ 57,716	\$ (53,860)	\$ 92,603	\$ 18,520
Pension Liability	710,195	474,504	(279,042)	905,657	-
Total Long-Term Debt	<u>\$ 798,942</u>	<u>\$ 532,220</u>	<u>\$ (332,902)</u>	<u>\$ 998,260</u>	<u>\$ 18,520</u>

### NOTE 6: Florida Retirement System Plans

#### Florida Retirement System:

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

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

#### 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.

<b>NOTE 6: <i>Florida Retirement System Plans (continued)</i></b>
---

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.

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.

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

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, 2018 through June 30, 2019 and from July 1, 2019 through September 30, 2019, respectively, were as follows: Regular—8.26% and 8.47%; Senior Management Service—24.06% and 25.41%; and DROP participants—14.03% and 14.60%. These employer contribution rates include 1.66% and 1.66% HIS Plan subsidy for the periods October 1, 2018 through June 30, 2019 and from July 1, 2019 through September 30, 2019, respectively.

The CCOC's contributions, including employee contributions, to the Pension Plan totaled \$64,190 for the fiscal year ended September 30, 2019.

The CCOC 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, 2019, the CCOC reported a liability of \$697,448 for their proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019. The CCOC's proportionate share of the net pension liability was based on the CCOC's 2018-19 fiscal year contributions relative to the 2018-19 fiscal year contributions of all participating members. At June 30, 2019, the CCOC's proportionate share for all funds was 0.0020 percent. As of September 30, 2019, CCOC had 5 active employees in the Pension Plan.

For the fiscal year ended September 30, 2019, the CCOC recognized pension expense of \$161,435. 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	\$ 41,368	\$ 433
Changes of Assumptions	179,135	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	38,557
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	97,047	59,457
Pension Plan Contributions Subsequent to the Measurement Date	16,474	-
Total	<u>\$ 334,024</u>	<u>\$ 98,447</u>

<b>NOTE 6: Florida Retirement System Plans (continued)</b>
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The Pension Plan's deferred outflows of resources related to the CCOC's contributions to the Plan subsequent to the measurement date, totaling \$16,474 will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

<b>Year ended June 30:</b>	<b>FRS Amount</b>
2020	\$ 79,460
2021	23,971
2022	57,915
2023	43,689
2024	11,267
Thereafter	<u>2,801</u>
Total	<u>\$ 219,103</u>

Actuarial Assumptions – The total pension liability in the June 30, 2019 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	6.90%, net of pension plan investment expense, including inflation

The long-term expected rate of return was decreased from 7.00% to 6.90%, and the mortality assumption was changed from Generational RP-2000 with Projection Scale BB Tables to the PUB-2010 base table projected generationally with Scale MP 2010.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

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)**

Asset Class	Target Allocation (1)	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	3.3%	3.3%	1.2%
Fixed Income	18.0%	4.1%	4.1%	3.5%
Global Equity	54.0%	8.0%	6.8%	16.5%
Real Estate (Property)	10.0%	6.7%	6.1%	11.7%
Private Equity	11.0%	11.2%	8.4%	25.8%
Strategic Investments	6.0%	5.9%	5.7%	6.7%
Total	100.0%			
Assumed Inflation - Mean			2.6%	1.7%

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

Discount Rate – The discount rate used to measure the total pension liability was 6.90%. 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 CCOC's Proportionate Share of the Net Position Liability to Changes in the Discount Rate – The following represents the CCOC's proportionate share of the net pension liability calculated using the discount rate of 6.90%, 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 (5.90%) or one percentage point higher (7.90%) than the current rate:

	FRS Net Pension Liability		
	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate Share of the Net Pension Plan Liability \$	1,205,541	\$ 697,448	\$ 272,983

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.

<b>NOTE 6: Florida Retirement System Plans (continued)</b>
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**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, 2019, 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, 2019, the HIS contribution for the period October 1, 2018 through June 30, 2019 and from July 1, 2019 through September 30, 2019 was 1.66% and 1.66%, respectively. The CCOC 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 CCOC's contributions to the HIS Plan totaled \$10,063 for the fiscal year ended September 30, 2019.

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 CCOC's HIS Plan is identical to that of the CCOC's Pension Plan. At September 30, 2019, the CCOC reported a liability of \$208,209 for their proportionate share of the CCOC's HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019. The CCOC's proportionate share of the net pension liability was based on the CCOC's 2018-19 fiscal year contributions relative to the 2018-19 fiscal year contributions of all participating members. At June 30, 2019, the CCOC's proportionate share of all funds was 0.0018% rounded.

For the fiscal year ended September 30, 2019, the CCOC recognized pension expense of \$28,875. In addition, these activities reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:



<b>NOTE 6: Florida Retirement System Plans (continued)</b>
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	<b>HIS Pension</b>	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 2,529	\$ 255
Changes of Assumptions	24,109	17,017
Net Difference Between Projected and Actual Earnings on HIS Plan Investments	134	-
Changes in Proportion and Differences Between HIS Plan Contributions and Proportionate Share of Contributions	41,360	-
HIS Plan Contributions Subsequent to the Measurement Date	2,537	-
Total	\$ 70,669	\$ 17,272

The deferred outflows of resources related to the HIS Plan resulting from the CCOC's contributions to the HIS Plan subsequent to the measurement date, totaling \$2,537, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2019. 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>
2020	\$ 21,675
2021	17,347
2022	9,496
2023	(6,895)
2024	1,252
Thereafter	7,985
Total	\$ 50,860

Actuarial Assumptions – The total pension liability in the July 1, 2019, 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	3.50%

The municipal bond rate used to determine total pension liability was decreased from 3.87% to 3.50%.

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

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

The actuarial assumptions used in the July 1, 2019 valuation were based on certain results of an actuarial experience study for the pension plan for the period July 1, 2013 through June 30, 2018.

Discount Rate – The discount rate used to measure the total pension liability was 3.50%. 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 CCOC's Proportionate Share of the Net Position Liability to Changes in the Discount Rate – The following represents the CCOC's proportionate share of the net pension liability calculated using the discount rate of 3.50%, 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 (2.50%) or one percentage point higher (4.50%) than the current rate:

	HIS Net Pension Liability		
	Current Discount		
	1% Decrease (2.50%)	Rate (3.50%)	1% Increase (4.50%)
Proportionate Share of the Net HIS Plan Liability	\$ 237,574	\$ 208,209	\$ 183,579

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.

### **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

<b>NOTE 6: <i>Florida Retirement System Plans (continued)</i></b>
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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 2018-19 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, 2019, 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 CCOC.

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 CCOC's Investment Plan pension expense totaled \$14,192 for the fiscal year ended September 30, 2019.

<b>NOTE 7: <i>Risk Management</i></b>
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CCOC is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; forgery and alteration; bodily injury and fraud for which CCOC carries commercial insurance. The primary coverage limits include: \$1,000,000 for 90 days for newly acquired or constructed property; \$500,000 for 90 days for newly acquired business personal property; \$100,000 per accident for bodily injury by accident; \$100,000 per employee for bodily injury by disease with a policy limit of \$500,000; \$15,000 for employee dishonesty; \$10,000 for forgery and alteration; \$1,000,000 each policy period for directors and officers, employment practices and internet liability. Liabilities for losses would be recorded when a loss occurs and the amount can be reasonably estimated. There are no such losses as of September 30, 2019.

**REQUIRED SUPPLEMENTARY  
INFORMATION**

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

	2019	2018	2017	2016	2015	2014
CCOC's proportion of the net pension liability	0.002025194%	0.001732449%	0.001858821%	0.002392839%	0.001867358%	0.001691518%
CCOC's proportionate share of the net pension liability	\$ 697,448	\$ 521,823	\$ 549,827	\$ 604,194	\$ 241,194	\$ 103,207
CCOC's covered-employee payroll	\$ 447,195	\$ 264,015	\$ 297,968	\$ 297,903	\$ 282,374	\$ 262,967
CCOC's proportionate share of the net pension liability as a percentage of its covered-employee payroll	155.96%	197.65%	184.53%	202.82%	85.42%	39.25%
Plan fiduciary net position as a percentage of the total pension liability	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%

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

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

	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 64,190	\$ 52,392	\$ 48,390	\$ 58,353	\$ 45,528	\$ 37,051
Contributions in relation to the contractually required contribution	(64,190)	(52,392)	(48,390)	(58,353)	(45,528)	(37,051)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCOC's covered-employee payroll	\$ 447,195	\$ 264,015	\$ 297,968	\$ 297,903	\$ 282,374	\$ 262,967
Contributions as a percentage of covered-employee payroll	14.35%	19.84%	16.24%	19.59%	16.12%	14.09%

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

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

	2019	2018	2017	2016	2015	2014
CCOC's proportion of the net pension liability	0.001860836%	0.001779764%	0.001686976%	0.001685738%	0.001633944%	0.001527621%
CCOC's proportionate share of the net pension liability	\$ 208,209	\$ 188,372	\$ 180,381	\$ 196,466	\$ 166,637	\$ 142,836
CCOC's covered-employee payroll	\$ 447,195	\$ 264,015	\$ 297,968	\$ 297,903	\$ 282,374	\$ 262,967
CCOC's proportionate share of the net pension liability as a percentage of its covered-employee payroll	46.56%	71.35%	60.54%	65.95%	59.01%	54.32%
Plan fiduciary net position as a percentage of the total pension liability	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

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

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See independent auditor's report.

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

	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 10,063	\$ 10,120	\$ 8,928	\$ 8,640	\$ 6,246	\$ 5,233
Contributions in relation to the contractually required contribution	(10,063)	(10,120)	(8,928)	(8,640)	(6,246)	(5,233)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FCCOC's covered-employee payroll	\$ 447,195	\$ 264,015	\$ 297,968	\$ 297,903	\$ 282,374	\$ 262,967
Contributions as a percentage of covered-employee payroll	2.25%	3.83%	3.00%	2.90%	2.21%	1.99%

\* The amounts presented for each fiscal year were determined as of 6/30.  
No data is available for the previous four 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, 2019**

	<u>Governmental Fund</u>			
	<u>Special Revenue</u>			
	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
<b>Revenues:</b>				
State Financial Assistance	\$ 1,617,097	\$ 1,617,097	\$ 1,722,338	\$ 105,241
Interest Income	-	-	575	575
Total Revenues	<u>1,617,097</u>	<u>1,617,097</u>	<u>1,722,913</u>	<u>105,816</u>
<b>Expenditures:</b>				
Current				
State Courts:				
Personnel Services	864,441	864,441	928,918	(64,477)
Expenses	<u>752,656</u>	<u>752,656</u>	<u>574,615</u>	<u>178,041</u>
Total Expenditures	<u>1,617,097</u>	<u>1,617,097</u>	<u>1,503,533</u>	<u>113,564</u>
Net Change in Fund Balance - Governmental Fund	<u>\$ -</u>	<u>\$ -</u>	219,380	<u>\$ 219,380</u>
Restricted Fund Balance, Beginning of Year			<u>923,260</u>	
Restricted Fund Balance, End of Year			<u>\$ 1,142,640</u>	

**OTHER REPORTS AND  
SUPPLEMENTARY INFORMATION**



Law, Redd, Crona & Munroe, P.A.  
Certified Public Accountants

**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 Executive Council  
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 governmental activities and major fund (special revenue) of Florida Clerks of Court Operations Corporation, as of and for the year ended September 30, 2019, 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 February 18, 2020.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Florida Clerks of Court Operations Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Florida Clerks of Court Operations Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Executive Council  
Florida Clerks of Court Operations Corporation  
Page Two

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Florida Clerks of Court Operations Corporation's financial statements are free from 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.



**LAW, REDD, CRONA & MUNROE, P.A.**  
Tallahassee, Florida  
February 18, 2020



Law, Redd, Crona & Munroe, P.A.  
*Certified Public Accountants*

**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 Executive Council  
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 Florida Clerks of Court Operations Corporation's major state projects for the year ended September 30, 2019. 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 state statutes, regulations, and the terms and conditions of its state awards 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 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 types of 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, 2019.

### **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 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 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 a 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.

To the Executive Council  
Florida Clerks of Court Operations Corporation  
Page 3

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 the 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.

*Law Redd Crone & Munroe P.A.*

**LAW, REDD, CRONA & MUNROE, P.A.**  
Tallahassee, Florida  
February 18, 2020

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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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>			
CCOC/CFO Contract	N/A	N/A	<u>\$ 1,705,338</u>
<b>TOTAL STATE FINANCIAL ASSISTANCE EXPENDED</b>			<b><u>\$ 1,705,338</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 –  
STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

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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.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –  
STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2019 (continued)**

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

None Reported

**SECTION III – STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS**

None Reported

**SECTION IV – PRIOR YEAR AUDIT FINDINGS**

None Reported



Law, Redd, Crona & Munroe, P.A.

To the Executive Council  
Florida Clerks of Court Operations Corporation

We have audited the financial statements of Florida Clerks of Court Operations Corporation (CCOC) (a component unit of the State of Florida) for the year ended September 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, Chapter 10.550, Rules of the Auditor General and the Florida Single Audit Act, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 28, 2019. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by CCOC are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2019. We noted no transactions entered into by CCOC during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting CCOC's financial statements were:

1. Compensated absences are an estimate of costs and the resulting liability for leave benefits provided to employees of CCOC.
2. The pension liability and related deferred inflows and outflows are derived from the CCOC's proportionate share as reflected in the audited Schedules of Employer Allocations and Pension Amounts by Employer for the Florida Retirement System Pension Plan and the Retiree Health Insurance Subsidy Program.

We evaluated the key factors and assumptions used to develop the above-mentioned estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements is as follows:

1. Note 1 discloses CCOC receives all of its support and revenue from a contract with the State of Florida's Chief Financial Officer that is renewed and/or renegotiated annually.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no difficulties in dealing with management in performing and completing our audit.

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Adjustments detected as a result of audit procedures and corrected by management are included on Attachment A. Attachment B summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 18, 2020.

#### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to CCOC's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as CCOC's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Because an audit does not include an examination of every transaction, although no material weaknesses were noted during our performance of the audit, we would like to emphasize the following with regard to internal controls. CCOC is a small organization, and that dictates that the Executive Council remains involved in the financial affairs of CCOC to provide oversight and independent review functions.

Other Matters

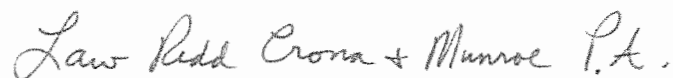
We applied certain limited procedures to the management's discussion and analysis, budgetary schedule and pension liability and contributions schedules which are required supplemental information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of expenditures of state financial assistance, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with Chapter 10.550, Rules of the Auditor General and the Florida Single Audit Act, the method of preparing the supplementary information has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Executive Council and CCOC management and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



**LAW, REDD, CRONA & MUNROE, P.A.**  
Tallahassee, Florida  
February 18, 2020

Florida Clerks of Court Operations Corporation  
Year End: September 30, 2019  
Adjusting Journal Entries  
Date: 10/1/2018 To 9/30/2019

ATTACHMENT A

Number	Date	Type	Name	Account N	Debit	Credit
1	9/30/2019	N	FL CCOC	101	72,121	
1	9/30/2019	N	Accounts Payable	300		(72,121)
To reclassify checks written in 10/2019.						
2	9/30/2019	N	Opening Balance Equity	400	3	
2	9/30/2019	N	Expenses:General Expenses:Miscellaneous	625		(3)
Adjust beginning net position to agree to PY ending net position on the PY audited financial statements.						
3	9/30/2019	N	Furniture & Equipment	201		(3,979)
3	9/30/2019	N	Expenses:General Expenses:Computer	622	3,979	
To reclassify transactions below the capitalization threshold.						
4	9/30/2019	N	Accrued Leave Liability	307		(3,856)
4	9/30/2019	N	Payroll Expenses	631	3,856	
To adjust compensated absences liability to actual as of 9/30/19.						
5	9/30/2019	N	Payroll Liabilities	310	13,536	
5	9/30/2019	N	Payroll Expenses	631		(13,536)
To adjust payroll liabilities to actual as of 9/30/19.						
6	9/30/2019	N	FSA Payable	304		(2,474)
6	9/30/2019	N	Ask my accountant	637	2,474	
To reclassify FSA transaction.						
7	9/30/2019	N	Accumulated Depreciation	202		(7,638)
7	9/30/2019	N	Depreciation Expense	650	7,638	
To record depreciation expense for 2019.						
8	9/30/2019	N	Accounts Payable	300	3,950	
8	9/30/2019	N	Expenses:General Expenses:Services	626		(3,950)
To reverse transaction not occurring in the 18/19 fiscal year.						
9	9/30/2019	N	GASB 68 Dfd Outflows/Resources	203		(17,196)
9	9/30/2019	N	GASB 68 Pension Liability	305		(195,462)
9	9/30/2019	N	GASB 68 Dfd Inflows/Resources	306	22,348	
9	9/30/2019	N	GASB 68 Pension Expense	640	190,310	
To adjust pension liability and related accounts to actual per FRS as of 9/30/19.						
					320,215	(320,215)
Net Income (Loss)				17,575.00		

**Florida Clerks of Court Operations Corporation**  
**Summary of Unadjusted Audit Differences**  
**For the Year Ended September 30, 2019**

**Unadjusted Differences**

	<b><u>DR</u></b>	<b><u>CR</u></b>
<b><u>Government-wide, Governmental Activities</u></b>		
#1		
Net Position - Unrestricted	16,551	
State Courts Expenses		16,551

Prior period adjustment for an employee's sick leave earned and considered payable as of 9/30/18 that was not included in the estimate reflected on the 9/30/18 financial statements.

Current Year  
Over (Under)  
Statement

**Statement of Net Position and Statement of Activities Misstatements (Including Reclassifications):**

Net Position - Unrestricted	-
State Courts Expenses	16,551
Change in Net Position	(16,551)
 Misstatement as a % of Financial Statement Total Expenses	 0.97%
Misstatement as a % of Financial Statement Change in Net Position	-94.17%
Misstatement as a % of Financial Statement Total Net Position	0.00%

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

	Budget Category Amount	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Year to Date Expenditures	(%) of Budget Expended
CCOC STAFF:	\$864,441.46	\$81,695.35	\$86,254.59	\$62,971.05	\$66,029.87	\$66,267.38	\$79,877.37	\$68,666.09	\$67,451.01	\$68,277.11	\$69,898.30	\$68,351.75	\$98,315.01	\$884,054.88	102.27%
Executive Director	\$134,543.00	\$10,010.67	\$10,010.67	\$10,010.67	\$10,010.67	\$10,010.67	\$17,218.17	\$11,211.92	\$11,211.92	\$11,211.92	\$11,211.92	\$11,211.92	\$11,211.92	\$134,543.04	100.00%
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	\$8,834.92	\$8,834.92	\$8,834.92	\$8,834.92	\$106,019.04	100.00%
Information Systems Director	\$80,500.00	\$13,312.80	\$7,120.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,433.60	25.38%
Budget & Communications Director	\$82,915.00	\$6,708.33	\$6,708.33	\$6,708.33	\$7,269.28	\$6,909.58	\$6,909.58	\$6,909.58	\$6,909.58	\$6,909.58	\$6,909.58	\$6,909.58	\$6,909.58	\$82,670.91	99.71%
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	\$3,155.63	\$3,155.63	\$3,155.63	\$3,155.63	\$37,867.56	100.00%
Budget Manager I	\$46,865.00	\$3,935.42	\$3,905.42	\$3,905.42	\$3,905.42	\$3,905.42	\$3,905.42	\$3,905.42	\$3,905.42	\$3,905.42	\$3,905.42	\$3,905.42	\$3,409.73	\$44,116.09	94.13%
Budget Manager I	\$46,865.00	\$3,905.42	\$3,905.42	\$3,905.42	\$3,905.42	\$3,905.42	\$3,905.42	\$3,905.42	\$3,905.42	\$3,905.42	\$3,905.42	\$3,905.42	\$3,905.42	\$46,865.04	100.00%
Sr.Budget Manager	\$67,380.48	\$5,615.04	\$5,615.04	\$5,615.04	\$5,615.04	\$5,615.04	\$5,615.04	\$5,615.04	\$5,615.04	\$5,615.04	\$5,615.04	\$5,615.04	\$5,615.04	\$67,380.48	100.00%
Executive Assistant/Human Resources	\$40,500.00	\$2,991.79	\$2,991.79	\$2,991.79	\$2,991.79	\$3,375.00	\$3,375.00	\$3,375.00	\$3,375.00	\$3,375.00	\$3,375.00	\$3,375.00	\$3,375.00	\$38,967.16	96.22%
Internal Revenue(Corporation Responsibility)	\$50,000.00	\$4,402.87	\$4,835.13	\$3,819.71	\$3,801.57	\$4,013.62	\$4,233.25	\$4,226.68	\$3,754.26	\$3,935.76	\$3,846.45	\$3,584.51	\$5,507.31	\$49,961.12	99.92%
Retirement, Benefits, Workers' Comp and Other	\$190,000.00	\$18,822.46	\$29,171.44	\$14,024.12	\$16,540.13	\$16,542.08	\$22,724.94	\$17,526.48	\$16,783.82	\$17,428.42	\$19,138.92	\$18,350.00	\$48,178.03	\$255,230.84	134.33%
OPS STAFF:	\$22,000.00	\$936.25	\$4,076.25	\$6,408.75	\$5,931.25	\$10,130.00	\$5,811.25	\$3,786.25	\$4,128.75	\$6,510.38	\$5,528.38	\$2,573.00	\$2,575.25	\$58,395.76	265.44%
GENERAL EXPENSES:	\$85,159.54	\$5,343.74	\$4,429.76	\$4,716.91	\$3,716.26	\$4,076.50	\$6,539.19	\$6,584.47	\$6,654.22	\$6,949.17	\$12,209.15	\$4,036.66	\$11,095.48	\$76,351.51	89.66%
Rent (including Utilities)	\$45,159.54	\$3,023.50	\$3,368.74	\$3,474.97	\$3,311.23	\$3,339.56	\$3,324.18	\$3,331.26	\$3,365.41	\$3,442.68	\$3,449.13	\$3,440.83	\$3,484.52	\$40,356.01	89.36%
Communications (+ Internet and Phone)	\$5,000.00	\$437.56	\$237.97	\$346.52	\$306.63	\$393.10	\$303.41	\$302.05	\$320.50	\$344.62	\$369.91	\$286.43	\$528.73	\$4,177.43	83.55%
Equipment, Supplies and Other	\$35,000.00	\$1,882.68	\$823.05	\$895.42	\$98.40	\$343.84	\$2,911.60	\$2,951.16	\$2,968.31	\$3,161.87	\$8,390.11	\$309.40	\$7,082.23	\$31,818.07	90.91%
TRAVEL:	\$60,400.00	\$2,834.72	\$666.82	\$940.78	\$1,152.51	\$3,978.89	\$3,243.58	\$3,023.51	\$798.05	\$1,710.22	\$3,520.41	\$5,522.86	\$2,268.11	\$29,660.46	49.11%
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:	\$225,563.00	\$12,332.06	\$12,015.27	\$10,030.84	\$14,097.50	\$18,007.50	\$8,511.50	\$8,680.00	\$8,822.50	\$12,850.00	\$11,102.50	\$10,645.00	\$17,887.50	\$144,982.17	64.28%
General Counsel	\$111,000.00	\$6,177.50	\$7,015.00	\$6,182.50	\$6,662.50	\$5,020.00	\$3,387.50	\$2,565.00	\$3,087.50	\$5,760.00	\$860.00	\$1,882.50	\$6,125.00	\$54,725.00	49.30%
FY 18-19 Survey, Reporting, and Other Services	\$103,563.00	\$6,154.56	\$5,000.27	\$3,848.34	\$7,435.00	\$4,987.50	\$5,124.00	\$6,115.00	\$5,735.00	\$7,090.00	\$10,242.50	\$8,762.50	\$11,762.50	\$82,257.17	79.43%
Audit Services	\$11,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00	72.73%
EDUCATION SERVICES	\$354,533.00	\$0.00	\$0.00	\$40,770.00	\$61,770.00	\$0.00	\$0.00	\$0.00	\$101,100.00	\$0.00	\$61,800.00	\$0.00	\$52,200.00	\$317,640.00	89.59%
TOTALS:	\$1,617,097.00	\$103,142.12	\$107,442.69	\$125,838.33	\$152,697.39	\$102,460.27	\$103,982.89	\$90,740.32	\$188,954.53	\$96,296.88	\$164,058.74	\$91,129.27	\$184,341.35	\$1,511,084.78	93.44%

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



**CCOC Budgetary Report**  
**County Fiscal Year 2019 - 2020**  
**(October 1, 2019 - September 30, 2020)**

	Budget Category Amount	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Year to Date Expenditures	(%) of Budget Expended
<b>CCOC STAFF:</b>	\$874,441.46	\$64,521.55	\$64,662.43	\$64,411.31	\$69,072.36	\$65,418.51	\$63,423.84	\$65,885.77	\$59,397.93	\$61,126.78	\$577,920.48	66.09%
Executive Director	\$134,543.00	\$11,211.92	\$11,211.92	\$11,211.92	\$11,211.92	\$11,211.92	\$11,211.92	\$11,772.51	\$11,772.51	\$11,772.51	\$102,589.05	76.25%
Deputy Executive Director	\$106,019.00	\$8,834.92	\$8,834.92	\$8,834.92	\$9,276.66	\$9,276.66	\$9,276.66	\$9,276.66	\$9,276.66	\$9,276.66	\$82,164.72	77.50%
Budget & Communications Director	\$82,915.00	\$6,909.58	\$6,909.58	\$6,909.58	\$7,255.06	\$7,255.06	\$7,255.06	\$7,255.06	\$7,255.06	\$7,255.06	\$64,259.10	77.50%
Budget Manager I	\$37,867.60	\$3,155.63	\$3,155.63	\$3,155.63	\$3,281.86	\$3,281.86	\$3,281.86	\$3,281.86	\$3,281.86	\$3,281.86	\$29,158.05	77.00%
Budget Manager I	\$46,865.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Budget Manager I	\$46,865.00	\$3,905.42	\$3,905.42	\$3,905.42	\$4,061.63	\$4,061.63	\$4,061.63	\$4,061.63	\$4,061.63	\$4,061.63	\$36,086.04	77.00%
Sr.Budget Manager	\$67,380.48	\$5,615.04	\$5,615.04	\$5,615.04	\$5,839.64	\$5,839.64	\$5,839.64	\$5,839.64	\$5,839.64	\$5,839.64	\$51,882.96	77.00%
Executive Assistant/Human Resources	\$40,500.00	\$3,375.00	\$3,375.00	\$3,375.00	\$3,476.25	\$3,476.25	\$3,476.25	\$3,476.25	\$3,955.50	\$1,123.36	\$29,108.86	71.87%
Internal Revenue(Corporation Responsibility)	\$55,000.00	\$3,302.37	\$3,358.66	\$3,127.54	\$3,666.26	\$3,643.66	\$3,677.38	\$3,303.22	\$3,412.20	\$3,224.12	\$30,715.41	55.85%
Retirement, Benefits, Workers' Comp and Other	\$256,486.48	\$18,211.67	\$18,296.26	\$18,276.26	\$21,003.08	\$17,371.83	\$15,343.44	\$17,618.94	\$10,542.87	\$15,291.94	\$151,956.29	59.25%
<b>OPS STAFF:</b>	\$22,000.00	\$2,328.00	\$3,041.25	\$5,037.75	\$3,206.00	\$5,125.00	\$5,185.00	\$455.00	\$830.00	\$1,204.00	\$26,412.00	120.05%
<b>GENERAL EXPENSES:</b>	\$85,159.54	\$8,922.47	\$7,176.40	\$4,876.97	\$5,963.19	\$5,677.56	\$4,701.73	\$10,306.30	\$4,398.29	\$4,407.22	\$56,430.13	66.26%
Rent (including Utilities)	\$45,159.54	\$3,480.90	\$3,393.62	\$3,492.28	\$3,382.15	\$3,368.44	\$3,390.32	\$3,385.19	\$3,311.55	\$3,443.17	\$30,647.62	67.87%
Communications (+ Internet and Phone)	\$5,000.00	\$342.43	\$306.44	\$287.75	\$309.61	\$289.02	\$300.51	\$2,075.48	\$282.20	\$275.68	\$4,469.12	89.38%
Equipment, Supplies and Other	\$35,000.00	\$5,099.14	\$3,476.34	\$1,096.94	\$2,271.43	\$2,020.10	\$1,010.90	\$4,845.63	\$804.54	\$688.37	\$21,313.39	60.90%
<b>TRAVEL:</b>	\$60,400.00	\$4,661.09	\$729.54	\$990.52	\$1,438.60	\$2,811.08	\$2,531.00	\$0.00	\$0.00	\$0.00	\$13,161.83	21.79%
<b>STAFF TRAINING:</b>	\$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%
<b>CONTRACTUAL EXPENSES:</b>	\$330,563.00	\$16,837.50	\$13,665.00	\$19,640.00	\$10,042.50	\$22,671.00	\$10,541.00	\$12,538.50	\$11,596.50	\$13,747.50	\$131,279.50	39.71%
General Counsel	\$111,000.00	\$3,507.50	\$440.00	\$1,080.00	\$170.00	\$5,588.50	\$1,836.00	\$2,486.00	\$3,464.00	\$4,340.00	\$22,912.00	20.64%
FY 18-19 Survey, Reporting, and Other Services	\$203,563.00	\$13,330.00	\$13,225.00	\$12,560.00	\$9,872.50	\$9,082.50	\$8,705.00	\$8,152.50	\$8,132.50	\$9,407.50	\$92,467.50	45.42%
Audit Services	\$16,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$8,000.00	\$0.00	\$1,900.00	\$0.00	\$0.00	\$15,900.00	99.38%
<b>EDUCATION SERVICES</b>	\$354,533.00	\$0.00	\$0.00	\$0.00	\$71,900.00	\$50,000.00	\$0.00	\$0.00	\$51,100.00	\$0.00	\$173,000.00	48.80%
<b>TOTALS:</b>	<b>\$1,732,097.00</b>	<b>\$97,270.61</b>	<b>\$89,274.62</b>	<b>\$94,956.55</b>	<b>\$161,622.65</b>	<b>\$151,703.15</b>	<b>\$86,382.57</b>	<b>\$89,185.57</b>	<b>\$127,322.72</b>	<b>\$80,485.50</b>	<b>\$978,203.94</b>	<b>56.48%</b>

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

J.A. 7/17/2020  
 WPS 6/17/2020

# Attachment 4- Agenda Item #6

## CCOC Budget County Fiscal Year 2019-2020 (October 1, 2019 - September 30, 2020)

	Budget Category Amount
<b>CCOC STAFF:</b>	\$874,441.16

Executive Director	\$137,906.58
Deputy Executive Director	\$109,994.70
Budget and Communications Director	\$86,024.28
Budget Manager II	\$69,401.88
Budget Manager I	\$48,270.93
Budget Manager I	\$46,865.00
Budget Manager I	\$39,003.63
Executive Assistant/Human Resources	\$41,411.25
Internal Revenue (Corporation Responsibility)	\$55,000.00
Retirement, Benefits, Workers' Comp and Other	\$240,562.91

<b>OPS STAFF:</b>	\$22,000.00
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<b>GENERAL EXPENSES:</b>	\$85,159.54
--------------------------	-------------

Rent (including Utilities)	\$45,159.54
Communications (+ Internet and Phone)	\$5,000.00
Equipment, Supplies and Other	\$35,000.00

<b>TRAVEL:</b>	\$60,400.00
----------------	-------------

<b>STAFF TRAINING:</b>	\$5,000.00
------------------------	------------

<b>CONTRACTUAL EXPENSES:</b>	\$330,563.00
------------------------------	--------------

General Counsel	\$111,000.00
FY 19-20 Survey, Reporting, and Other Services	\$203,563.00
Audit Services	\$16,000.00

<b>EDUCATION SERVICES:</b>	\$354,533.00
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<b>TOTALS:</b>	<b>\$1,732,096.70</b>
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## CCOC Budget Request County Fiscal Year 2020-2021 (October 1, 2020 - September 30, 2021)

	Budget Category Amount
<b>CCOC STAFF:</b>	\$ 861,715.32

Executive Director	\$141,270.12
Deputy Executive Director	\$111,319.92
Budget and Communications Director	\$87,062.72
Senior Budget Manager	\$70,075.68
Budget Manager I	\$48,739.56
Budget Manager I	\$46,865.00
Budget Manager I	\$39,382.32
Human Resources/Finances/Assistant	\$42,000.00
Internal Revenue (Corporation Responsibility)	\$55,000.00
Retirement, Benefits, Workers' Comp and Other*	\$220,000.00

<b>OPS STAFF:</b>	\$34,000.00
-------------------	-------------

<b>GENERAL EXPENSES:</b>	\$85,159.54
--------------------------	-------------

Rent (including Utilities)	\$45,159.54
Communications (+ Internet and Phone)	\$5,000.00
Equipment, Supplies and Other	\$35,000.00

<b>TRAVEL:</b>	\$45,000.00
----------------	-------------

<b>STAFF TRAINING:</b>	\$5,000.00
------------------------	------------

<b>CONTRACTUAL EXPENSES:</b>	\$330,563.00
------------------------------	--------------

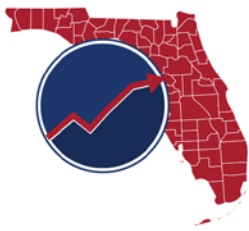
General Counsel	\$111,000.00
***FY 17-18 Survey, Reporting, and Other Services	\$203,563.00
Audit Services	\$16,000.00

<b>EDUCATION SERVICES:</b>	\$320,000.00
----------------------------	--------------

<b>TOTALS:</b>	<b>\$1,681,437.86</b>
----------------	-----------------------

\* In CFY 19/20 we had increased costs in this area due to payouts as we transitioned to the new PTO process. Also included in these expenses is a 3% COL for employees if approved by Council.

\*\*\* We placed \$100,000 in the 19/20 budget to hire a technology consultant group to help develop a data base for Clerks to more easily submit data and CCOC/Clerks access such data. This did not occur.



# CCOC

FLORIDA CLERKS OF COURT  
OPERATIONS CORPORATION

JD Peacock, II  
OKALOOSA COUNTY  
EXECUTIVE COUNCIL CHAIR

Jeffrey R. Smith, CPA, CGMA  
INDIAN RIVER COUNTY  
VICE-CHAIR

Tiffany Moore Russell, Esq.  
ORANGE COUNTY  
SECRETARY/TREASURER

STACY BUTTERFIELD, CPA  
POLK COUNTY

JOHN CRAWFORD  
NASSAU COUNTY

TODD NEWTON  
GILCHRIST COUNTY

LAURA E. ROTH  
VOLUSIA COUNTY

HARVEY RUVIN, ESQ.  
MIAMI-DADE COUNTY

RON FICARROTTA  
13TH JUDICIAL CIRCUIT JUDGE  
SUPREME COURT APPOINTEE

ANGELINA "ANGEL"  
COLONNESO, ESQ.  
MANATEE COUNTY  
SENATE APPOINTEE

VACANT  
HOUSE APPOINTEE

JOHN DEW  
EXECUTIVE DIRECTOR

JOE BOYD  
GENERAL COUNSEL

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

## AGENDA ITEM 7

**DATE:** July 24, 2020  
**SUBJECT:** Tentative Council Meeting Dates and Workplan for SFY 20-21  
**COUNCIL ACTION:** For informational purposes

### 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 to help us coordinate the quarterly EC meetings. Below are the potential meeting dates which could be subject to change.

July-September 2020 - The Executive Council will determine what dates to meet during this time to receive recommendations from the Budget Committee to approve Clerk's budgets.

October 5, 2020 - Executive Council Meeting. Location: St. Petersburg Hilton.

February 23, 2021 - Executive Council Meeting. Location: Sheraton, Panama City Beach.

June 21, 2021 - Executive Council Meeting. Location: St. Petersburg Hilton.

**COUNCIL ACTION:** For informational purposes

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

**ATTACHMENTS:** None