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## BUDGET COMMITTEE MEETING

July 8, 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**  
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**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

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## BUDGET COMMITTEE MEETING

**July 8, 2020**

**Meeting: 2:00 PM – 4:00 PM, Eastern**

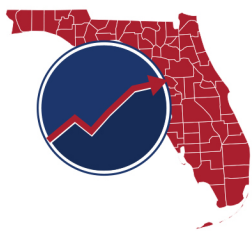
**WebEx Link:** <https://flccoc.webex.com/flccoc/j.php?MTID=mf27c4b89e0083e76afc96207962ae02e>

**Meeting Code:** 160 570 7600, **Password:** BCMeeting

**Conference Call:** 1-415-655-0001; **Access Code:** 160 570 7600

- 1) Call to Order and Introduction.....Hon. JD Peacock
- 2) Approve Agenda .....Hon. JD Peacock
- 3) Approve Minutes from 2/19/20 and 5/27/20 Meetings.....Marleni Bruner
- 4) CFY 2019-20 Update.....Jason L. Welty
  - a) Trust Fund Status
  - b) Cash Flow Update
  - c) Re-calculation of Funded/Depository
  - d) TF Distribution for July
  - e) Juror Management Budget Authority Adjustment
- 5) CFY 2020-21 Update.....Jason L. Welty
  - a) Reduction of New Judge Allocation
  - b) Juror Management Budget Authority Adjustment
- 6) CFY 2020-21 Similarly Situated County Workgroup Report .....Hon. Gary Cooney
- 7) DFS Audit Summary .....Marleni Bruner
- 8) Other Business.....Hon. JD Peacock
- 9) Public Comments .....Hon. JD Peacock

**Committee Members:** JD Peacock, Chair; Jeffrey Smith, CPA, Vice-Chair; Tom Bexley; Ken Burke, CPA; Sharon Bock, Esq.; Stacy Butterfield, CPA; Pam Childers, CPA; Kellie Connell, CPA; Gary Cooney, Esq.; John Crawford; Greg Godwin; Tara S. Green; Carla Hand, CPA, CGFO; Tiffany Moore Russell, Esq.; Donald C. Spencer; Carolyn Timmann; and Angela Vick



## Minutes of February 19<sup>th</sup> CCOC Budget Committee Meeting

**Committee Action:** Review and approve with amendments as necessary.

The Budget Committee of the Clerks of Court Operation Corporation (CCOC) held a meeting via WebEx and in person on February 19, 2020. An agenda and materials were distributed prior to the meeting and posted on the CCOC website on the Budget Committee page:

<https://flccoc.org/committees/budget/>. Provided below is a summary of staff notes from the meeting. These staff notes are designed to document committee action, not to be a full record of committee discussions. All motions adopted by the committee are in **bold** text. All action items based on committee direction are in **red** and **bold text**.

### 1. Agenda Item 1- Call to Order and Introduction

The workshop was called to order by Clerk JD Peacock, Chair of the Budget Committee. Marleni Bruner, CCOC Senior Budget Manager called the roll.

On Call for meeting: Clerk Peacock (at CCOC office), Clerk Smith (arrived to call late), Clerk Burke, Clerk Chiders, Clerk Cooney, Clerk Crawford, Clerk Forman, Clerk Godwin, Clerk Green, Clerk Hand, Clerk Moore Russell, Clerk Spencer, Clerk Timman, and Clerk Vick

Absent from call: Clerk Bexley, Clerk Bock, Clerk Butterfield, Clerk Connell, and Clerk Kinsaul

### 2. Agenda Item 2 – Approve Agenda

**With no adjustments to the agenda, it was approved without objections.**

### 3. Agenda Item 3 – Approval of Minutes

The minutes from the January 21, 2020 meeting were presented for approval.

**Motion to approve the minutes was made by Clerk Crawford and seconded by Clerk Vick. The motion was approved unanimously after no discussion.**

### 4. Agenda Item 4 – Legislative Update

Budget and Communications Director, Jason Welty informed everyone on the clerk's two priority bills: Senate Bill 790/House Bill 591 and Senate Bill 590/House Bill 967.

One bill was to ensure that all Chapter 2008-111 changes were codified in statute. There were changes to the service charge area. Service charges have a dual purpose. Some service charges are for official records and some are for judicial records. Senate Bill 790 and House Bill 591 are moving very well through session. HB 591 was heard in its last committee stop on February 18, 2020 and passed unanimously. SB 790 was heard in its second committee stop on February 18, 2020 and passed unanimously. Chair for next committee for SB 790 agreed to place bills on agenda for next committee. SB 590 passed its second stop and HB 967 passed its last stop. Jason thanked Clerks Bexley, Timmann, and FCCC staff for continuously pushing these priorities and getting the information to the legislative staff.

Other Bills:

SB 1328/ HB 903 have been amended to reduce impact to clerks as originally filed; however, still an estimated \$10M impact. Jason thanked the legislative committee and legislative analysis team for getting the information in so quickly and thoroughly. SB 1328 passed out of its second committee stop on February 18, 2020. HB 903 has been heard in one committee and is sitting in its second committee stop where it has not been heard yet. There has been no indication that the bill is going to move any further. These bills are being monitored closely so that the CCOC staff's voices are heard. SB 1510/HB 7059 change the appellate court structure. All cases would go to District Court of Appeals instead of circuit court. The reason it is being tracked by CCOC is because of its fiscal impact on the clerks. There is currently a \$280 filing fee of which the clerk receives \$260 on cases that come from county court and go to circuit court. Cases that go from circuit court to DCA there is a \$100 filing fee of which the clerks receive \$80. Both bills have another stop and will be continuously monitored.

Clerk Peacock asked staff to report on the bills that have a fiscal impact because they impact budget development. He opened the floor for questions relating to these bills and how they impact budget development.

Clerk Jeff Smith wondered what the motivation is for courts to pursue county appeals to district court of appeals instead of circuit courts and if we had information on why that is important to them. Clerk Peacock did not know but referred Clerk Smith to the FCCC staff to see if they had the information; from Clerk Peacock's perspective it appeared to be a policy decision the courts wanted to go with and not done specifically for the fiscal impact to one area over the other.

Clerk Timmann gave a shout out to Jason Welty and team because doing a fiscal evaluation is a very grueling, arduous process with lots of changes at the last minute.

Clerk Peacock stated that the team pulls long days and long weeks during this time of the year and are greatly appreciated.

5. Agenda Item 5 – CFY 2019-20 Revenue and Trust Fund Updates

The August Article V Revenue Estimating Conference projected the clerks to collect for CFY 2019-20 a total statewide revenue of \$431 million. December is the fourth month of the twelve months used for the CFY 2019-20 budget revenue.

Total revenues reported for December 2019 were \$ 35,333,072.50. This amount is approximately \$633,072 or 1.82 percent greater than the monthly projection for December. Through the first four months, the REC expected clerks' revenues to be approximately \$139.3 million. Though four months, actual revenues are \$142.2 million, up approximately 2 percent.

Compared to November 2019, revenues were up \$2,358,392.97 or 7.15 percent, over the month from November 2019. The greatest increase from the previous month was in the Filing Fees category.

Compared to December 2018, revenues were up \$3.3 million, or 10.4 percent, over the year from December 2018. As a percentage, year-over-year Fines grew by the largest percent (15.8 percent increase). Filing fees had the largest dollar increase at \$1.6 million greater than December 2018.

As of Monday, February 10, 2020 the Department of Revenue (DOR) reports an ending balance of \$25,387,476.69 in the Clerks of Court Clearing trust fund. Trust Fund balance will decrease once the budget amendment is processed for the \$15.8 M from the cumulative excess and unspent budgeted funds revenue. Those amounts were netted against amount owed to or from the Trust Fund for settle-up and once it is processed about \$12.2 million overall will be sent out to clerks. The Trust Fund balance will then be approximately \$13 or \$14 million.

Revenue expectations are not set in stone and the final numbers needed to produce a budget will not be available until July.

September was a down month, October was up, November was down, December was up. It appears there is a holding pattern where it looks like the projection for the REC will be met but there will not be a tremendous increase over.

6. Agenda Item 6 - Budget Forms

The goal of the proposed forms is to make the budget request process easier on the clerks, their staff, the CCOC team and budget committee.

Clerk Peacock explained that the reason for capturing the loss of revenue or funding reductions conveys what the impacts of a loss of funding across the state would be. It is also statutorily required. He reviewed the development and style of the form.

Clerk Green asked when will forms be available. Clerk Peacock informed her that if there were no oppositions or extreme changes to be made then the forms would be available within the week. Clerk Green proposed that it would be beneficial to allow the committee members to view the forms and interact with them to see if they were as fluid as proposed before sending them out to all clerks. Clerk Peacock agreed that Clerk Green's idea was a great one and stated that Marleni Bruner would get the most recent forms sent out to committee members. He stated that about 2 weeks was a good amount of time for review and return comments to Marleni.

Clerk Forman asked Marleni Bruner to explain the "Continuation Budget" portion of the form. Marleni explained that this would be a request for the amount from your base budget to your current operational budget.

Clerk Vick raised a concern that two weeks was not enough time because the people in her office are currently busy doing financial statements and wanted to know if the feedback timeline could be extended. Clerk Peacock stated that the next budget meeting is scheduled for March 25<sup>th</sup> and that is when the committee would formally adopt the form. He proposed Monday, March 16<sup>th</sup> as the deadline to have the forms returned to Marleni.

Clerk Smith asked if there would be instructional WebEx training for staff after the form is adopted. Clerk Peacock informed him that there would be a training.

Clerk Moore Russell asked if individual counties would have to submit a request for a new judge if it has already been approved as a policy. Clerk Peacock stated that this is for if there are additional costs that were not included in the blanket costs for a new judge.

Clerk Moore Russell also asked if the 2008-111 were already codified as part of general revenue, why are they still being tracked on the revenue projection form. Jason Welty stated that the REC uses the information that is found here for their projections.

Clerk Peacock stated that the forms would be on the agenda for adoption at the next in-person meeting in March. **He also asked staff to send the form to the Budget Committee member so they could work with the forms and provide feedback before the next meeting.**

## 7. Agenda Item 7 – Budget Priorities Discussion

The Budget Committee will set some broad policy areas that will be priorities for the CFY 2020-21 budget request. The purpose of identifying these targeted funding areas is to establish a statewide direction in key policy areas to provide common ground for issues that need to be addressed. Additionally, establishing targeted funding areas will give the budget committee the ability to assess the needs of the clerks and to be able to communicate those needs more effectively.



Jason Welty reviewed the 8 items listed below:

- 1) MECOM
- 2) Criminal Justice Data Transparency
- 3) Compliance
- 4) New Law Changes
- 5) Shifting Court Expenditures back to the State from the County
- 6) Efficiencies Identified by MGT Report
- 7) Consider IT Projects
- 8) Performance Measures

Clerk Peacock opened the floor for suggestions on any additional items to add to the list.

Clerk Vick asked if the list would also include additional judges. Clerk Peacock explained that the additional judges are handled by the decision made last time relating to the base budget. The committee made the decision to include a number for a new judge in each county. It is already accounted as a priority in the base amount. Clerk Vick asked if the committee would evaluate any issues brought before them and determine whether they have a broad effect across the state. Clerk Peacock explained that there would not be enough money to fund every request so the committee should make judgement calls on what is priority. He stated that the committee should list what has the most weight in terms of priority. He wants to prevent a top down operation of these priorities and telling clerks what to fund. He prefers the clerks build their own business plans and understand what the committee feels are priority, factor that into their business plans and make the requests themselves.

Clerk Russell recommended that instead of identifying the actual projects call them legislative mandates or AOs from the Supreme Court. Instead of labeling them individually create a bigger umbrella that these projects would fall under.

Clerk Green agreed that the list is good but there should be a broader umbrella from budget year to budget year. She stated that for each budget year the priorities should be readdressed. The new law changes should also include new rule changes that deal with courts. AOs should be included as well but the list should not be too long.

#### 8. Agenda Item – Case Counting Workgroup Project

The Case Counting Workgroup and the Business Rules Workgroup presented revised business rules for adoption. The case counting group would like each clerk to review their cases and look at the rules with their experts so they can tell clerks whether they were following the rules when submitting 2018-19 reports. If they did not follow the rules, they can revise the reports and get them sent to the CCOC.

Clerk Peacock thanked Gary Cooney and Denise Bell for their work on this project. He asked if Clerk Cooney wanted the clerks to do a self-audit for CFY18-19 and CFY19-20.

Gary stated they will start working with the numbers that they already have but if changes need to be made, they will go back and make those changes.

Clerk Moore Russell stated that she was not prepared to vote because she had not had enough time to review the rules and compare them to the old ones. She asked to table this item and go over it in March. Clerk Peacock stated that they would not vote and that they were just sharing the information. He said that the rules would be formally adopted in the March meeting. Cooney stated that he was unsure whether the timing would work if it were not adopted at this meeting. Clerk Peacock suggested putting it out in draft form for the clerks to review and look at how the rule change will affect what they have already reported with the intent of the committee formally adopting the rules in the March meeting.

**Clerk Peacock requested CCOC staff to send out the revised Business Rules as proposed with a memo from Clerk Cooney.**

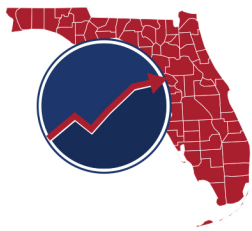
9. Agenda Item 9 – Other Business

The next Budget Committee meeting is scheduled to be held at the Florida Hotel and Conference Center in Orlando on March 25<sup>th</sup> from 12:00 PM – 5:00 PM and is also available via WebEx.

Marleni Bruner updated the committee on the Operational Budget Technical Reviews. The first level of review has been completed and they are currently going through the second level of review. She hopes to have the operational budgets finalized by the March meeting.

Clerk Peacock thanked the committee and CCOC staff before adjourning the meeting.





## Minutes of May 27<sup>th</sup> CCOC Budget Committee Meeting

**Committee Action:** Review and approve with amendments as necessary.

The Budget Committee of the Clerks of Court Operation Corporation (CCOC) held a meeting via WebEx and in person on May 27, 2020. An agenda and materials were distributed prior to the meeting and posted on the CCOC website on the Budget Committee page: <https://flccoc.org/committees/budget/>. Provided below is a summary of staff notes from the meeting. These staff notes are designed to document committee action, not to be a full record of committee discussions. All motions adopted by the committee are in **bold** text. All action items based on committee direction are in **red** and **bold text**.

### 1. Agenda Item 1 – Call to Order and Introduction

The workshop was called to order by Clerk JD Peacock, Chair of the Budget Committee. Marleni Bruner, CCOC Senior Budget Manager called the roll.

On Call for meeting: Clerk Peacock, Clerk Smith, Clerk Bexley, Clerk Burke, Clerk Butterfield, Clerk Childers, Clerk Cooney, Clerk Crawford, Clerk Forman, Clerk Godwin, Clerk Green, Clerk Hand, Clerk Kinsaul, Clerk Russell, Clerk Spencer, Clerk Timmann, and Clerk Vick.

Absent from call: Clerk Bock and Clerk Connell

### 2. Agenda Item 2 – Approve Agenda

**With no adjustments to the agenda, it was approved without objection.**

### 3. Agenda Item 3 – Approval of Minutes from 2/19/20 Meeting

Clerk Peacock noted that some changes needed to be made to the minutes. The noted changes were Clerk Burke's attendance as he was listed twice under attended and absent. Clerk Burke was present and Clerk Bock was absent. Clerk Smith pointed out that he asked a question and the answer was not being included in the minutes.

**Clerk Peacock asked the committee members to delay adoption of the minutes until the next meeting so CCOC staff can make appropriate corrections. There were no objections.**

### 4. Agenda Item 4 – Case Counting/Business Rules Workgroup Report

Clerk Cooney presented three item for approval from the council. The first item is to approve new clarified business rules, the second item is to update reports as needed, then send them to CCOC, and the third is to continue the workgroup and their work for the fiscal year.

**A motion was made by Clerk Cooney to adopt the three action items and seconded by Clerk Burke.**

Clerk Burke asked for clarification about eliminating the guardianship from the Business Rules. Clerk Cooney confirmed that professional guardians must file with clerks and would not count yearly as a case count.

Clerk Russell asked if there are specific dates that CCOC will be expecting updates from the odyssey counties. Clerk Cooney said after the end of fiscal year because they are just configurations, not reprogramming.

**The motion was approved with no objections.**

Clerk Cooney stated that there is a workgroup made up of members from across the state. He recognized these members and thanked them for all their hard work.

5. Agenda Item 5 – CFY 2019-20 Operational Budget Update

Clerk Peacock started off by explaining corrections that were made to the layout of the Operational Budget. He then opened the floor to any committee members who had questions or concerns regarding the Operational Budget for CFY 2019-20.

Clerk Burke identified confusion in the budget and explained how it should really look. Clerk Childers thanked staff members for identifying the commonly seen errors. Marleni Bruner explained that these corrections and suggestions will be taken into consideration for next years budget forms.

6. Agenda Item 6 – 2020 Legislative Session Update

Clerk Peacock stated that this report is for informational purposes. No committee members expressed any questions or concerns.

7. Agenda Item 7 – CFY 2019-20 Budget Update

Clerk Peacock started out by summarizing the year. He said the year started out great, then the world turned upside down with COVID-19. He then turned it over to Jason Welty for more explanation. Jason began by thanking everyone for their work during this time. He stated that the projected reduction/shortfall will be about \$35,079,811.38.

Clerk Peacock shared his thoughts then opened discussion as to what this means for the next 3-4 months. Clerk Butterfield asked for clarification on the last column with

projected statewide revenue, if \$382.7 M local collected revenue were based on assumptions. Jason Welty clarified that she is correct. She stated that they have no idea what June, July and August revenues will look like. The current projection for those months is \$382.7 M but that number, compared to Budget Authority which is \$446.8 M, the difference in those numbers is \$64.1 million short. Clerk Butterfield stated the \$35 million potential reduction would be larger without the \$29 million reduction in expenditures. Jason Welty reiterated the unprecedented lack of visibility due to the unknown fact of how law enforcement or the judiciary will react. Clerk Butterfield stated that this will put us at zero for the start of CFY20-21.

Mike Murphy from Orange County commented about the \$29 million being the money we need to start the next year. Jason Welty stated that this money is from depository counties. Clerk Peacock responded by saying its not a reserve that can rescue us.

Clerk Burke agreed with Clerk Butterfield. He stated that the FCCC should work on the workload issue – trial court, small claims, etc. Clerk Butterfield, Clerk Peacock, and Clerk Green all agree with Clerk Burke. Jason Welty stated that staff at CCOC have started working on revenue projections using case count numbers. He referred to Orange County for their revenue enhancement model that CCOC used in the process which will now be used in the future.

Clerk Peacock stated that we need to act and should recommend a cut if we were not getting funding from the Governor. Should funding come through, cuts would then be restored. He mentioned one of the goals they need to keep in front of them is considering how to keep clerks cash solvent. He stated we need to give some clarification on a statewide interim short-term solution. He wanted to give clerks some direction on what the next 4 months will look like.

Clerk Butterfield told Clerk Peacock she understood where he stands because of the uncertainty being dealt with. She stated we cannot do everything we need to do because of the situation at hand. Clerk Peacock obtained a copy of the framework done by the PIE Committee. He questioned what the critical due process would be. He stated we need to determine what is non-critical and can be put off until another time.

Clerk Green mentioned the unknowns will need to be collected as well. She also brought up a timing issue. A timeline needs to be created so that impacts won't be as harmful. Timing of the decision to take a reduction is very critical. Clerk Peacock stated that the Executive Council will have to adopt those decisions. He brought up that budget cuts will be necessary, and those cuts would be coming soon.

Clerk Butterfield agreed. She stated its not a matter of taking longer to do things but rather what absolutely cannot be done when facing budget cuts. Clerk Timmann agreed with Clerk Butterfield on prioritization, community recovery and due process rights. She stated we need to find a good balance for all these things. This will have a severe impact on all the clerk's offices.

Clerk Smith discussed even cutting people still costs them money due to unemployment. He mentioned that no one should forget the benefits, unemployment, etc. Clerk Peacock stated that the council needs to consider a budget cut. He said it is an opportunity to recognize the lack of revenue to pay for expenses. Clerk Peacock stated that if/when we got a commitment or solution, we can get the action reversed.

Clerk Kinsaul asked for clarification on what Clerk Peacock was recommending. Clerk Peacock stated that clerk's need to recognize there is a deficit. Clerks need to prepare themselves and their offices for this without a specific amendment to their budget. The committee will still have to come back sooner or later with a real cut to current year budgets.

Clerk Colonnese brought to attention the fact that for their office to get caught up on the backlog of work during COVID closures, they would need to work extra hours. However, adding a cut will take them even longer due to a 40-hour max workweek. Clerk Peacock agreed with her completely. He mentioned that no one really had any answers for that. Some cases are more critical than others and they will eventually have to be dealt with.

Clerk Doggett weighed in by suggesting that clerks who reduced expenditures get credit for that when looking at cuts. Clerk Peacock stated that the cut to all 67 budgets needed to be done equally. Clerk Cooney stated that some clerks heeded the warnings and those that didn't will have to deal with it. Clerk Doggett disagreed. She stated that cost savings only allowed them to do so much, if you cut the budget, it hurt furloughed employees.

Clerk Butterfield believed that all clerks did investigate their budgets and truly reviewed them. Some didn't slow down, but others had no work. She stated that workload is different for each county. Clerk Smith agreed with Clerk Butterfield by stating that were all in this together. He stated by looking at who brought in revenue, would leave the committee here all day.

Clerk Peacock suggests we agree to adopt the current forecast indicates a 7.84% deficit, and a \$35 million shortfall of revenue to expenditure. Then allow the council to decide on the timeline of when we must make a final decision on cuts. He mentioned they don't need a formal adoption motion because they aren't asking for Executive Committee action.

#### 8. Agenda Item – CFY 2020-21 Outlook

Clerk Peacock began explaining that in February 2020, the committee discussed their path going forward regarding the base budget for CFY2020-21. He requested the committee adopt this base budget to move the process forward.

Jason Welty weighed in briefly to explain the presented spreadsheet. CCOC prepared a base budget spreadsheet using criteria voted upon by the Budget Committee at the committee meeting held on February 19, 2020. The spreadsheet breaks down the nonrecurring revenue and provides funding for Tier 1 items, such as FTE support to

counties receiving new judges. In the past, CCOC required the submission of an entirely new budget each year. The Budget Committee changed this cumbersome process by providing the CFY 2020-21 base budget and allowing each clerk to submit individual issues building on the base budget.

Clerk Cooney agreed with the spreadsheet. He asked if the adopt the spreadsheet, will counties have to submit something to CCOC stating how much they have for an initial budget. Clerk Peacock responded by stating due to the COVID-19 issue, the entire timeline was pushed back. He believes if the committee chooses to adopt this base budget, they have complied with the June 1 deadline.

Clerk Frank asked Jason what the REC is doing. Jason responded by letting her know they are getting the same data the rest of us are. They are looking at likely increases in case filings, specifically foreclosures, small claims, etc. Clerk Frank told him she was still concerned with how things will be done.

Clerk Peacock asked Jason what the numbers will come in as. Jason responded by letting them know they are still evaluating everything coming in.

**Clerk Kinsaul motioned to adopt the spreadsheet and Clerk Childers seconded the motion. The committee adopted the motion unanimously.**

#### 9. Agenda Item 9 – Budget Forms

Clerk Peacock explained the requested budget forms. Seeing no questions or comments, Clerk Peacock requested the adoption of the Budget Forms by consensus of the committee. **With no objections, the forms were adopted.**

#### 10. Agenda Item 10 – Budget Training

Clerk Peacock stated that Marleni will take the decisions made today and develop training components. The training will be via WebEx. Information will be sent out statewide when training is finalized.

#### 11. Agenda Item 11 – Driver's License Reinstatement Events

Clerk Peacock reminded the committee that the PIE Committee revised the rules for the Driver's License Reinstatement Days. They will be working with FCCC for coordination of these events. He stated the Budget Committee will not need to act on this item. He asked if anyone had any questions, in which no one did.

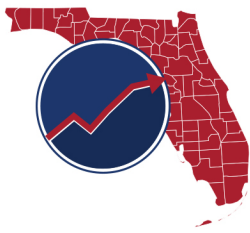
#### 12. Agenda Item 12 – Other Business

Clerk Peacock opened the floor to anyone who had any other business; however there was none brought forward.

13. Agenda Item 13 – Public Comments

Clerk Peacock added this subject for people from the public to have an opportunity to make comments or ask questions; however, there were none made. Clerk Peacock informed everyone on the call that the next Budget Committee meeting would be in early July as that would give another month of EC and Interim Revenue reports. If there are any other dramatic changes an emergency meeting could be called.

Clerk Peacock thanked the CCOC staff and the meeting was adjourned at 3:40 PM



# CCOC

FLORIDA CLERKS OF COURT  
OPERATIONS CORPORATION

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## AGENDA ITEM 4a

**DATE:** July 8, 2020  
**SUBJECT:** Trust Fund Update  
**COMMITTEE ACTION:** For informational purposes

### OVERVIEW:

As of Monday, July 6, 2020, the Clerks of the Court Trust Fund has \$8,970,621.38. The staff at CCOC identified a few deposits in the trust fund that look like errors. We will be going through the reconciliation of the Department of Revenue (DOR) deposits as compared to the monthly EC reports ensuring all of the expected 1/12<sup>th</sup> revenue is appropriately accounted for in the trust fund.

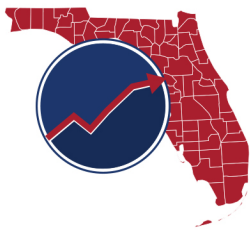
If you are holding back 1/12<sup>th</sup> payments, please make them in July so that the budget committee can plan for the next quarter of trust fund distributions to the funded counties. We will reach out to all counties that accidentally remitted to the 1/12<sup>th</sup> payment line, as well as those that appear to owe additional funds to the trust fund.

**COMMITTEE ACTION:** For informational purposes

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

**ATTACHMENTS:** None





## AGENDA ITEM 4b

**DATE:** July 8, 2020  
**SUBJECT:** CFY 2019-20 Cash Flow Worksheet  
**COMMITTEE ACTION:** For informational purposes

### OVERVIEW:

In preparation for suppressed revenue, CCOC created a cash flow worksheet in March to help clerks maintain their critical court-related services. At the CCOC Executive Council meeting on April 27, the Council approved a modified trust fund distribution for those counties with expected cash flow problems.

CCOC updated the cash flow worksheet and expanded it to include the remainder of the fiscal year. This worksheet projects the monthly revenue, monthly expenditures, and any disbursements from the Clerks of the Court Trust Fund. As you review, please bear in mind the current information available drives the forecasts. As new information becomes available, we will continue to update and adjust our estimates. We are dealing with an unprecedented lack of visibility on the revenue outlook. Still, we know we are already significantly short of projected revenue from February through June, and we expect the trend to continue.

The attached updated cash flow worksheet shows all of the collected local revenue from September through May, expected local revenue from June through August, the actual payments from the trust fund from September to May. Additionally, the spreadsheet provides the actual expenditures from October to May, expected expenditures from June through September, and payments to the trust fund as expenditures from October to May. Combining all of these elements provides the committee with the information necessary to identify those clerks that will need additional revenue from the trust fund to meet spend up to their recently reduced budget authority.

**COMMITTEE ACTION:** For informational purposes

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

### ATTACHMENTS:

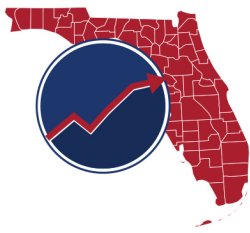
- 1) CFY 2019-20 Cash Flow Worksheet

| County       | New Budget Authority<br>as of July 1, 2020 | Total Revenue<br>Collected Sept-May | June-August Expected<br>Revenue | Local Revenue<br>Subtotal | TF Revenue     | Pro-rata Distribution<br>(Revenue) | TF Distribution<br>Subtotal (revenue) | Total Revenue   | Oct-May Expenditures | June-Sept Expected<br>Expenditures | Court-Related<br>Expenditures Subtotal | Trust Fund Payments<br>(Expenditures) | Expenditures Total | TF Distribution<br>Necessary for 4th<br>Quarter |
|--------------|--|-------------------------------------|---------------------------------|---------------------------|----------------|------------------------------------|---------------------------------------|-----------------|----------------------|------------------------------------|--|---------------------------------------|--------------------|---|
| Alachua      | \$5,291,998                                | \$2,825,884.85                      | \$808,623.54                    | \$3,634,508.39            | \$1,268,101.00 | \$215,914.00                       | \$1,484,015.00                        | \$5,118,523.39  | \$3,685,279.02       | \$1,606,718.98                     | \$5,291,998.00                         | \$0.00                                | \$5,291,998.00     | -\$173,474.61                                   |
| Baker        | \$575,110                                  | \$333,762.69                        | \$72,273.34                     | \$406,036.03              | \$95,134.00    | \$23,464.00                        | \$118,598.00                          | \$524,634.03    | \$388,940.11         | \$186,169.88                       | \$575,109.99                           | \$0.00                                | \$575,109.99       | -\$50,475.97                                    |
| Bay          | \$3,177,544                                | \$3,356,029.99                      | \$865,000.00                    | \$4,221,029.99            | \$0.00         | \$129,645.00                       | \$129,645.00                          | \$4,350,674.99  | \$2,375,350.33       | \$802,193.67                       | \$3,177,544.00                         | \$616,294.62                          | \$3,793,838.62     |   |
| Bradford     | \$590,515                                  | \$600,080.72                        | \$156,907.32                    | \$756,988.04              | \$0.00         | \$24,094.00                        | \$24,094.00                           | \$781,082.04    | \$445,739.35         | \$144,775.64                       | \$590,514.99                           | \$106,780.13                          | \$697,295.12       |   |
| Brevard      | \$9,942,255                                | \$6,612,559.16                      | \$1,758,816.82                  | \$8,371,375.98            | \$1,401,412.00 | \$405,646.00                       | \$1,807,058.00                        | \$10,178,433.98 | \$7,595,722.82       | \$2,346,532.17                     | \$9,942,254.99                         | \$0.00                                | \$9,942,254.99     |   |
| Broward      | \$34,962,585                               | \$23,844,275.83                     | \$6,437,976.66                  | \$30,282,252.49           | \$2,219,286.00 | \$1,426,478.00                     | \$3,645,764.00                        | \$33,928,016.49 | \$23,441,325.48      | \$11,521,259.52                    | \$34,962,585.00                        | \$136,607.94                          | \$35,099,192.94    | -\$1,171,176.45                                 |
| Calhoun      | \$371,695                                  | \$157,161.47                        | \$34,235.74                     | \$191,397.21              | \$170,313.00   | \$15,166.00                        | \$185,479.00                          | \$376,876.21    | \$269,919.48         | \$101,775.53                       | \$371,695.01                           | \$0.00                                | \$371,695.01       |   |
| Charlotte    | \$3,092,243                                | \$2,338,408.21                      | \$646,339.46                    | \$2,984,747.67            | \$180,074.00   | \$126,164.00                       | \$306,238.00                          | \$3,290,985.67  | \$2,248,004.85       | \$844,238.16                       | \$3,092,243.01                         | \$42,771.79                           | \$3,135,014.80     |   |
| Citrus       | \$2,582,911                                | \$1,887,653.03                      | \$539,941.94                    | \$2,427,594.97            | \$38,883.00    | \$49,419.00                        | \$88,302.00                           | \$2,515,896.97  | \$1,671,998.60       | \$910,912.41                       | \$2,582,911.01                         | \$74,188.47                           | \$2,657,099.48     | -\$141,202.50                                   |
| Clay         | \$3,188,203                                | \$2,745,349.92                      | \$840,000.00                    | \$3,585,349.92            | \$8,221.00     | \$130,080.00                       | \$138,301.00                          | \$3,723,650.92  | \$2,180,743.58       | \$1,007,459.42                     | \$3,188,203.00                         | \$197,216.23                          | \$3,385,419.23     |   |
| Collier      | \$5,662,638                                | \$4,848,404.10                      | \$1,475,766.06                  | \$6,324,170.16            | \$0.00         | \$231,036.00                       | \$231,036.00                          | \$6,555,206.16  | \$3,646,065.05       | \$2,016,572.96                     | \$5,662,638.01                         | \$341,677.33                          | \$6,004,315.34     |   |
| Columbia     | \$1,309,782                                | \$981,104.91                        | \$262,425.47                    | \$1,243,530.38            | \$12,744.00    | \$53,439.00                        | \$66,183.00                           | \$1,309,713.38  | \$859,918.79         | \$449,863.20                       | \$1,309,781.99                         | \$26,755.52                           | \$1,336,537.51     | -\$26,824.14                                    |
| DeSoto       | \$661,801                                  | \$387,988.61                        | \$125,720.66                    | \$513,709.27              | \$157,258.94   | \$27,002.00                        | \$184,260.94                          | \$697,970.21    | \$531,571.60         | \$130,229.40                       | \$661,801.00                           | \$0.00                                | \$661,801.00       |   |
| Dixie        | \$403,549                                  | \$200,220.15                        | \$54,462.48                     | \$254,682.63              | \$86,252.00    | \$16,464.00                        | \$102,716.00                          | \$357,398.63    | \$210,211.16         | \$193,337.85                       | \$403,549.01                           | \$0.00                                | \$403,549.01       | -\$46,150.37                                    |
| Duval        | \$16,903,585                               | \$13,492,980.23                     | \$3,111,387.32                  | \$16,604,367.55           | \$258,038.00   | \$689,668.00                       | \$947,706.00                          | \$17,552,073.55 | \$11,770,669.87      | \$5,132,915.12                     | \$16,903,584.99                        | \$1,048,110.92                        | \$17,951,695.91    | -\$399,622.37                                   |
| Escambia     | \$6,008,368                                | \$4,243,939.20                      | \$1,199,645.58                  | \$5,443,584.78            | \$104,909.00   | \$245,142.00                       | \$350,051.00                          | \$5,793,635.78  | \$3,606,691.61       | \$2,401,676.39                     | \$6,008,368.00                         | \$17,336.82                           | \$6,025,704.82     | -\$232,069.04                                   |
| Flagler      | \$1,581,640                                | \$1,260,383.72                      | \$310,429.04                    | \$1,570,812.76            | \$85,947.00    | \$64,531.00                        | \$150,478.00                          | \$1,721,290.76  | \$1,093,522.24       | \$488,117.75                       | \$1,581,639.99                         | \$50,556.51                           | \$1,632,196.50     |   |
| Franklin     | \$538,012                                  | \$120,264.47                        | \$52,671.16                     | \$172,935.63              | \$314,390.00   | \$21,951.00                        | \$336,341.00                          | \$509,276.63    | \$398,901.14         | \$139,110.87                       | \$538,012.01                           | \$0.00                                | \$538,012.01       | -\$28,735.37                                    |
| Gadsden      | \$1,078,984                                | \$486,061.18                        | \$164,390.74                    | \$650,451.92              | \$297,239.00   | \$44,023.00                        | \$341,262.00                          | \$991,713.92    | \$734,910.20         | \$344,073.81                       | \$1,078,984.01                         | \$0.00                                | \$1,078,984.01     | -\$87,270.08                                    |
| Gilchrist    | \$444,717                                  | \$167,296.85                        | \$52,381.48                     | \$219,678.33              | \$203,064.00   | \$18,145.00                        | \$221,209.00                          | \$440,887.33    | \$324,609.53         | \$120,107.48                       | \$444,717.01                           | \$0.00                                | \$444,717.01       | -\$3,829.67                                     |
| Glades       | \$437,600                                  | \$395,156.99                        | \$89,603.58                     | \$484,760.57              | \$6,804.00     | \$17,854.00                        | \$24,658.00                           | \$509,418.57    | \$288,327.19         | \$149,272.81                       | \$437,600.00                           | \$15,206.42                           | \$452,806.42       |   |
| Gulf         | \$408,197                                  | \$176,569.30                        | \$50,725.10                     | \$227,294.40              | \$161,404.00   | \$16,654.00                        | \$178,058.00                          | \$405,352.40    | \$307,478.45         | \$100,718.56                       | \$408,197.01                           | \$0.00                                | \$408,197.01       | -\$2,844.60                                     |
| Hamilton     | \$432,762                                  | \$299,249.96                        | \$85,017.34                     | \$384,267.30              | \$99,725.92    | \$17,657.00                        | \$117,382.92                          | \$501,650.22    | \$350,188.33         | \$82,573.66                        | \$432,761.99                           | \$35,498.60                           | \$468,260.59       |   |
| Hardee       | \$748,783                                  | \$539,326.46                        | \$102,775.78                    | \$642,102.24              | \$182,803.00   | \$30,550.00                        | \$213,353.00                          | \$855,455.24    | \$497,347.24         | \$251,435.77                       | \$748,783.01                           | \$140,957.45                          | \$889,740.46       | -\$34,285.21                                    |
| Hendry       | \$1,038,425                                | \$647,743.54                        | \$169,431.98                    | \$817,175.52              | \$114,344.00   | \$42,368.00                        | \$156,712.00                          | \$973,887.52    | \$674,697.85         | \$363,727.14                       | \$1,038,424.99                         | \$0.00                                | \$1,038,424.99     | -\$64,537.48                                    |
| Hernando     | \$2,962,540                                | \$2,752,303.74                      | \$814,394.47                    | \$3,566,698.21            | \$0.00         | \$120,872.00                       | \$120,872.00                          | \$3,687,570.21  | \$1,923,595.92       | \$1,038,944.07                     | \$2,962,539.99                         | \$326,245.49                          | \$3,288,785.48     |   |
| Highlands    | \$1,623,968                                | \$1,159,761.09                      | \$323,512.32                    | \$1,483,273.41            | \$110,635.00   | \$66,258.00                        | \$176,893.00                          | \$1,660,166.41  | \$1,134,242.86       | \$489,725.13                       | \$1,623,967.99                         | \$5,167.24                            | \$1,629,135.23     |   |
| Hillsborough | \$25,920,320                               | \$19,033,306.00                     | \$5,079,208.00                  | \$24,112,514.00           | \$443,726.00   | \$1,057,553.00                     | \$1,501,279.00                        | \$25,613,793.00 | \$18,135,144.00      | \$7,785,176.01                     | \$25,920,320.01                        | \$129,382.00                          | \$26,049,702.01    | -\$435,909.00                                   |
| Holmes       | \$484,881                                  | \$324,684.04                        | \$92,217.60                     | \$416,901.64              | \$22,896.00    | \$19,783.00                        | \$42,679.00                           | \$459,580.64    | \$313,823.79         | \$171,057.21                       | \$484,881.00                           | \$1,514.38                            | \$486,395.38       | -\$26,814.74                                    |
| Indian River | \$2,616,040                                | \$1,935,260.36                      | \$556,259.90                    | \$2,491,520.26            | \$0.00         | \$106,735.00                       | \$106,735.00                          | \$2,598,255.26  | \$1,805,026.21       | \$811,013.78                       | \$2,616,039.99                         | \$2,790.70                            | \$2,618,830.69     | -\$20,575.44                                    |
| Jackson      | \$912,781                                  | \$631,632.07                        | \$192,471.40                    | \$824,103.47              | \$149,841.00   | \$37,242.00                        | \$187,083.00                          | \$1,011,186.47  | \$507,487.39         | \$405,293.60                       | \$912,780.99                           | \$20,001.23                           | \$932,782.22       |   |
| Jefferson    | \$409,343                                  | \$236,707.59                        | \$57,303.98                     | \$294,011.57              | \$77,053.00    | \$16,701.00                        | \$93,754.00                           | \$387,765.57    | \$301,837.40         | \$107,505.60                       | \$409,343.00                           | \$0.00                                | \$409,343.00       | -\$21,577.43                                    |
| Lafayette    | \$259,217                                  | \$75,206.49                         | \$15,866.40                     | \$91,072.89               | \$147,721.20   | \$10,576.00                        | \$158,297.20                          | \$249,370.09    | \$210,166.49         | \$49,050.52                        | \$259,217.01                           | \$0.00                                | \$259,217.01       | -\$9,846.91                                     |
| Lake         | \$5,360,658                                | \$4,224,319.00                      | \$1,224,970.54                  | \$5,449,289.54            | \$0.00         | \$218,716.00                       | \$218,716.00                          | \$5,668,005.54  | \$3,183,769.00       | \$2,176,889.02                     | \$5,360,658.02                         | \$125,266.00                          | \$5,485,924.02     |   |
| Lee          | \$10,279,041                               | \$10,980,036.27                     | \$2,813,803.70                  | \$13,793,839.97           | \$0.00         | \$419,387.00                       | \$419,387.00                          | \$14,213,226.97 | \$7,115,674.21       | \$3,163,366.79                     | \$10,279,041.00                        | \$2,572,110.73                        | \$12,851,151.73    |   |
| Leon         | \$5,141,052                                | \$2,980,145.16                      | \$843,672.66                    | \$3,823,817.82            | \$848,900.00   | \$209,755.00                       | \$1,058,655.00                        | \$4,882,472.82  | \$3,510,185.86       | \$1,630,866.13                     | \$5,141,051.99                         | \$0.00                                | \$5,141,051.99     | -\$258,579.18                                   |

| County      | New Budget Authority<br>as of July 1, 2020 | Total Revenue<br>Collected Sept-May | June-August Expected<br>Revenue | Local Revenue<br>Subtotal | TF Revenue     | Pro-rata Distribution<br>(Revenue) | TF Distribution<br>Subtotal (revenue) | Total Revenue   | Oct-May Expenditures | June-Sept Expected<br>Expenditures | Court-Related<br>Expenditures Subtotal | Trust Fund Payments<br>(Expenditures) | Expenditures Total | TF Distribution<br>Necessary for 4th<br>Quarter |
|-------------|--|-------------------------------------|---------------------------------|---------------------------|----------------|------------------------------------|---------------------------------------|-----------------|----------------------|------------------------------------|--|---------------------------------------|--------------------|---|
| Levy        | \$894,161                                  | \$532,171.39                        | \$112,427.38                    | \$644,598.77              | \$215,592.00   | \$36,482.00                        | \$252,074.00                          | \$896,672.77    | \$606,773.67         | \$287,387.33                       | \$894,161.00                           | \$0.00                                | \$894,161.00       |   |
| Liberty     | \$250,121                                  | \$105,506.29                        | \$34,476.76                     | \$139,983.05              | \$111,469.00   | \$10,205.00                        | \$121,674.00                          | \$261,657.05    | \$193,485.86         | \$56,635.14                        | \$250,121.00                           | \$0.00                                | \$250,121.00       |   |
| Madison     | \$465,624                                  | \$484,852.75                        | \$123,203.04                    | \$608,055.79              | \$0.00         | \$18,997.00                        | \$18,997.00                           | \$627,052.79    | \$362,629.18         | \$102,994.84                       | \$465,624.02                           | \$91,060.16                           | \$556,684.18       |   |
| Manatee     | \$5,190,403                                | \$4,087,013.75                      | \$1,009,110.06                  | \$5,096,123.81            | \$106,493.00   | \$211,769.00                       | \$318,262.00                          | \$5,414,385.81  | \$3,746,689.89       | \$1,443,713.10                     | \$5,190,402.99                         | \$125,021.76                          | \$5,315,424.75     |   |
| Marion      | \$5,747,583                                | \$4,564,534.01                      | \$1,205,990.52                  | \$5,770,524.53            | \$33,492.00    | \$234,502.00                       | \$267,994.00                          | \$6,038,518.53  | \$3,975,440.32       | \$1,772,142.68                     | \$5,747,583.00                         | \$0.00                                | \$5,747,583.00     |   |
| Martin      | \$3,123,948                                | \$2,251,740.90                      | \$610,663.04                    | \$2,862,403.94            | \$9,387.00     | \$127,458.00                       | \$136,845.00                          | \$2,999,248.94  | \$2,064,238.52       | \$1,059,709.50                     | \$3,123,948.02                         | \$26,798.41                           | \$3,150,746.43     | -\$151,497.47                                   |
| Miami-Dade  | \$62,058,575                               | \$48,652,519.83                     | \$12,238,673.48                 | \$60,891,193.31           | \$1,841,428.39 | \$2,531,998.00                     | \$4,373,426.39                        | \$65,264,619.70 | \$47,974,415.37      | \$14,084,159.64                    | \$62,058,575.01                        | \$1,885,816.59                        | \$63,944,391.60    |   |
| Monroe      | \$3,192,893                                | \$1,772,925.79                      | \$418,846.96                    | \$2,191,772.75            | \$689,293.09   | \$130,271.00                       | \$819,564.09                          | \$3,011,336.84  | \$2,469,804.50       | \$723,088.50                       | \$3,192,893.00                         | \$0.00                                | \$3,192,893.00     | -\$181,556.16                                   |
| Nassau      | \$1,355,594                                | \$1,111,711.35                      | \$319,117.20                    | \$1,430,828.55            | \$11,044.00    | \$55,308.00                        | \$66,352.00                           | \$1,497,180.55  | \$881,238.24         | \$474,355.77                       | \$1,355,594.01                         | \$44,624.32                           | \$1,400,218.33     |   |
| Okaloosa    | \$3,196,175                                | \$2,850,855.21                      | \$777,769.50                    | \$3,628,624.71            | \$0.00         | \$130,404.00                       | \$130,404.00                          | \$3,759,028.71  | \$2,352,408.56       | \$843,766.45                       | \$3,196,175.01                         | \$275,312.97                          | \$3,471,487.98     |   |
| Okeechobee  | \$1,085,119                                | \$690,053.34                        | \$165,206.48                    | \$855,259.82              | \$167,682.00   | \$44,273.00                        | \$211,955.00                          | \$1,067,214.82  | \$683,532.37         | \$401,586.62                       | \$1,085,118.99                         | \$0.00                                | \$1,085,118.99     | -\$17,904.18                                    |
| Orange      | \$25,185,062                               | \$24,510,674.43                     | \$6,550,000.00                  | \$31,060,674.43           | \$0.00         | \$1,027,554.00                     | \$1,027,554.00                        | \$32,088,228.43 | \$16,443,169.28      | \$8,741,892.72                     | \$25,185,062.00                        | \$2,689,145.41                        | \$27,874,207.41    |   |
| Osceola     | \$6,356,022                                | \$6,173,855.36                      | \$1,617,432.42                  | \$7,791,287.78            | \$282,675.30   | \$259,326.00                       | \$542,001.30                          | \$8,333,289.08  | \$4,243,669.19       | \$2,112,352.82                     | \$6,356,022.01                         | \$1,037,213.31                        | \$7,393,235.32     |   |
| Palm Beach  | \$26,570,245                               | \$18,642,882.35                     | \$4,731,007.72                  | \$23,373,890.07           | \$1,491,125.08 | \$1,084,069.00                     | \$2,575,194.08                        | \$25,949,084.15 | \$19,446,491.28      | \$7,123,753.71                     | \$26,570,244.99                        | \$0.00                                | \$26,570,244.99    | -\$621,160.85                                   |
| Pasco       | \$10,202,202                               | \$5,650,032.38                      | \$1,532,029.88                  | \$7,182,062.26            | \$1,797,930.00 | \$416,251.00                       | \$2,214,181.00                        | \$9,396,243.26  | \$7,191,387.91       | \$3,010,814.08                     | \$10,202,201.99                        | \$0.00                                | \$10,202,201.99    | -\$805,958.74                                   |
| Pinellas    | \$20,082,418                               | \$13,433,429.55                     | \$3,417,216.74                  | \$16,850,646.29           | \$1,133,136.00 | \$819,365.00                       | \$1,952,501.00                        | \$18,803,147.29 | \$13,714,282.81      | \$6,368,135.19                     | \$20,082,418.00                        | \$0.00                                | \$20,082,418.00    | -\$1,279,270.71                                 |
| Polk        | \$10,704,472                               | \$9,359,346.81                      | \$2,471,833.40                  | \$11,831,180.21           | \$0.00         | \$436,744.00                       | \$436,744.00                          | \$12,267,924.21 | \$7,533,717.09       | \$3,170,754.90                     | \$10,704,471.99                        | \$1,055,788.33                        | \$11,760,260.32    |   |
| Putnam      | \$1,728,965                                | \$663,924.14                        | \$174,081.42                    | \$838,005.56              | \$621,965.00   | \$70,542.00                        | \$692,507.00                          | \$1,530,512.56  | \$1,171,328.81       | \$557,636.19                       | \$1,728,965.00                         | \$0.00                                | \$1,728,965.00     | -\$198,452.44                                   |
| Saint Johns | \$3,093,095                                | \$2,512,914.36                      | \$792,542.08                    | \$3,305,456.44            | \$32,395.00    | \$126,199.00                       | \$158,594.00                          | \$3,464,050.44  | \$2,077,225.89       | \$1,015,869.12                     | \$3,093,095.01                         | \$122,159.24                          | \$3,215,254.25     |   |
| Saint Lucie | \$5,902,540                                | \$4,498,012.26                      | \$1,166,999.72                  | \$5,665,011.98            | \$41,158.00    | \$240,824.00                       | \$281,982.00                          | \$5,946,993.98  | \$4,015,083.89       | \$1,887,456.10                     | \$5,902,539.99                         | \$79,864.80                           | \$5,982,404.79     | -\$35,410.82                                    |
| Santa Rosa  | \$2,747,766                                | \$2,584,573.78                      | \$738,877.88                    | \$3,323,451.66            | \$0.00         | \$112,109.00                       | \$112,109.00                          | \$3,435,560.66  | \$2,261,504.73       | \$486,261.27                       | \$2,747,766.00                         | \$328,745.90                          | \$3,076,511.90     |   |
| Sarasota    | \$7,137,151                                | \$4,763,982.20                      | \$1,417,140.10                  | \$6,181,122.30            | \$476,150.01   | \$291,197.00                       | \$767,347.01                          | \$6,948,469.31  | \$4,839,701.39       | \$2,297,449.62                     | \$7,137,151.01                         | \$164,096.49                          | \$7,301,247.50     | -\$352,778.18                                   |
| Seminole    | \$7,721,069                                | \$6,027,221.22                      | \$1,706,615.31                  | \$7,733,836.53            | \$78,056.00    | \$315,020.00                       | \$393,076.00                          | \$8,126,912.53  | \$5,692,506.49       | \$2,028,562.52                     | \$7,721,069.01                         | \$43,832.78                           | \$7,764,901.79     |   |
| Sumter      | \$1,617,380                                | \$1,428,661.75                      | \$403,918.30                    | \$1,832,580.05            | \$0.00         | \$65,989.00                        | \$65,989.00                           | \$1,898,569.05  | \$1,098,289.15       | \$519,090.86                       | \$1,617,380.01                         | \$130,660.08                          | \$1,748,040.09     |   |
| Suwannee    | \$952,560                                  | \$759,856.66                        | \$192,359.02                    | \$952,215.68              | \$35,907.00    | \$38,864.00                        | \$74,771.00                           | \$1,026,986.68  | \$684,562.25         | \$267,997.76                       | \$952,560.01                           | \$0.00                                | \$952,560.01       |   |
| Taylor      | \$456,522                                  | \$293,592.50                        | \$62,674.42                     | \$356,266.92              | \$64,139.85    | \$18,626.00                        | \$82,765.85                           | \$439,032.77    | \$365,861.46         | \$90,660.54                        | \$456,522.00                           | \$0.00                                | \$456,522.00       | -\$17,489.23                                    |
| Union       | \$405,361                                  | \$97,421.94                         | \$21,208.71                     | \$118,630.65              | \$222,691.00   | \$16,539.00                        | \$239,230.00                          | \$357,860.65    | \$301,065.34         | \$104,295.66                       | \$405,361.00                           | \$0.00                                | \$405,361.00       | -\$47,500.35                                    |
| Volusia     | \$10,108,026                               | \$6,564,944.80                      | \$1,847,287.28                  | \$8,412,232.08            | \$1,482,128.00 | \$412,409.00                       | \$1,894,537.00                        | \$10,306,769.08 | \$6,926,103.07       | \$3,181,922.93                     | \$10,108,026.00                        | \$0.00                                | \$10,108,026.00    |   |
| Wakulla     | \$558,756                                  | \$376,739.87                        | \$100,392.94                    | \$477,132.81              | \$87,047.64    | \$22,797.00                        | \$109,844.64                          | \$586,977.45    | \$440,945.78         | \$117,810.24                       | \$558,756.02                           | \$0.00                                | \$558,756.02       |   |
| Walton      | \$1,416,069                                | \$997,837.87                        | \$269,399.56                    | \$1,267,237.43            | \$112,917.00   | \$57,776.00                        | \$170,693.00                          | \$1,437,930.43  | \$911,471.07         | \$504,597.93                       | \$1,416,069.00                         | \$0.00                                | \$1,416,069.00     |   |
| Washington  | \$654,581                                  | \$285,920.42                        | \$89,337.40                     | \$375,257.82              | \$168,158.00   | \$26,707.00                        | \$194,865.00                          | \$570,122.82    | \$405,045.18         | \$249,535.81                       | \$654,580.99                           | \$0.00                                | \$654,580.99       | -\$84,458.18                                    |

|             |                  |                  |                 |                  |                 |                 |                 |                  |                  |                  |                  |                 |                  |                 |
|-------------|------------------|------------------|-----------------|------------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|-----------------|------------------|-----------------|
| Whole State | \$387,564,201.00 | \$294,010,926.61 | \$77,798,468.28 | \$371,809,394.89 | \$20,580,578.42 | \$15,756,706.00 | \$36,337,284.42 | \$408,146,679.31 | \$272,813,155.54 | \$114,751,045.46 | \$387,564,201.00 | \$14,132,577.07 | \$401,696,778.07 | -\$7,029,237.87 |
|-------------|------------------|------------------|-----------------|------------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|-----------------|------------------|-----------------|

- Estimates of missing data
- Designates a CCOC staff correction from official reports



## AGENDA ITEM 4c

**DATE:** July 8, 2020  
**SUBJECT:** Funded & Depository Recalculation  
**COMMITTEE ACTION:** Approve revised funded and depository calculation

### OVERVIEW:

The calculation to determine funded and depository status was recalculated based on the recent reduction to budget authority for CFY 2019-20. The calculation also took into account any funds that were sent to or from the trust fund. The remainder was then divided over the remaining three months of the fiscal year (July – September). Please see the attached spreadsheet for the calculations.

**COMMITTEE ACTION:** Approve the revised funded and depository calculation.

**LEAD STAFF:** Marleni Bruner, Senior Budget Manager

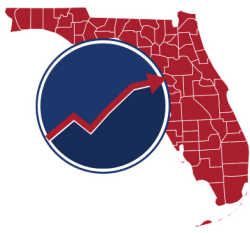
### **ATTACHMENTS:**

1. CFY 2019-20 Funded and Depository Recalculation



| County       | CFY1920<br>Budget Authority | Budget Authority<br>Reduction | CFY1920<br>Reduced<br>Budget Authority | CFY 2019-20<br>Expected Revenue | Funded/(Depository)<br>Amount | CFY1920<br>Revised<br>Designation | CFY1920<br>Sent to TF<br>(Oct - May) | CFY1920<br>Received from TF<br>(Sep - May) | Balance<br>From TF/(To TF) | 1/12th Threshold<br>(Jul-Sep) |
|--------------|-----------------------------|-------------------------------|--|---------------------------------|-------------------------------|-----------------------------------|--------------------------------------|--|----------------------------|-------------------------------|
| Alachua      | 6,101,007.00                | 809,009.00                    | 5,291,998.00                           | 3,850,422.39                    | 1,441,576.00                  | Funded                            |                                      | 1,268,101.00                               | 173,475.00                 | 57,825.00                     |
| Baker        | 663,029.00                  | 87,919.00                     | 575,110.00                             | 429,500.03                      | 145,610.00                    | Funded                            |                                      | 95,134.00                                  | 50,476.00                  | 16,825.33                     |
| Bay          | 3,663,308.00                | 485,764.00                    | 3,177,544.00                           | 4,350,674.99                    | (1,173,131.00)                | Depository                        | 616,294.62                           |  | (556,836.38)               | (185,612.13)                  |
| Bradford     | 680,789.00                  | 90,274.00                     | 590,515.00                             | 781,374.80                      | (190,860.00)                  | Depository                        | 106,780.13                           |  | (84,079.87)                | (28,026.62)                   |
| Brevard      | 11,462,167.00               | 1,519,912.00                  | 9,942,255.00                           | 8,777,021.98                    | 1,165,233.00                  | Funded                            |                                      | 1,401,412.00                               | (236,179.00)               | (78,726.33)                   |
| Broward      | 40,307,454.00               | 5,344,869.00                  | 34,962,585.00                          | 31,708,730.49                   | 3,253,855.00                  | Funded                            | 136,607.94                           | 2,219,286.00                               | 1,171,176.94               | 390,392.31                    |
| Calhoun      | 428,517.00                  | 56,822.00                     | 371,695.00                             | 206,563.21                      | 165,132.00                    | Funded                            |                                      | 170,313.00                                 | (5,181.00)                 | (1,727.00)                    |
| Charlotte    | 3,564,967.00                | 472,724.00                    | 3,092,243.00                           | 3,110,911.67                    | (18,669.00)                   | Depository                        | 42,771.79                            | 180,074.00                                 | (155,971.21)               | (51,990.40)                   |
| Citrus       | 2,977,771.00                | 394,860.00                    | 2,582,911.00                           | 2,477,013.97                    | 105,897.00                    | Funded                            | 74,188.47                            | 38,883.00                                  | 141,202.47                 | 47,067.49                     |
| Clay         | 3,675,597.00                | 487,394.00                    | 3,188,203.00                           | 3,715,429.92                    | (527,227.00)                  | Depository                        | 197,216.23                           | 8,221.00                                   | (338,231.77)               | (112,743.92)                  |
| Collier      | 6,528,308.00                | 865,670.00                    | 5,662,638.00                           | 6,555,206.16                    | (892,568.00)                  | Depository                        | 341,677.33                           |  | (550,890.67)               | (183,630.22)                  |
| Columbia     | 1,510,013.00                | 200,231.00                    | 1,309,782.00                           | 1,296,969.38                    | 12,813.00                     | Funded                            | 26,755.52                            | 12,744.00                                  | 26,824.52                  | 8,941.51                      |
| DeSoto       | 762,973.00                  | 101,172.00                    | 661,801.00                             | 540,711.27                      | 121,090.00                    | Funded                            |                                      | 157,258.94                                 | (36,168.94)                | (12,056.31)                   |
| Dixie        | 465,241.00                  | 61,692.00                     | 403,549.00                             | 271,146.63                      | 132,402.00                    | Funded                            |                                      | 86,252.00                                  | 46,150.00                  | 15,383.33                     |
| Duval        | 19,487,703.00               | 2,584,118.00                  | 16,903,585.00                          | 17,294,035.55                   | (390,451.00)                  | Depository                        | 1,048,110.92                         | 258,038.00                                 | 399,621.92                 | 133,207.31                    |
| Escambia     | 6,926,892.00                | 918,524.00                    | 6,008,368.00                           | 5,688,746.58                    | 319,621.00                    | Funded                            | 17,336.82                            | 104,909.00                                 | 232,048.82                 | 77,349.61                     |
| Flagler      | 1,823,431.00                | 241,791.00                    | 1,581,640.00                           | 1,635,343.76                    | (53,704.00)                   | Depository                        | 50,556.51                            | 85,947.00                                  | (89,094.49)                | (29,698.16)                   |
| Franklin     | 620,259.00                  | 82,247.00                     | 538,012.00                             | 194,886.63                      | 343,125.00                    | Funded                            |                                      | 314,390.00                                 | 28,735.00                  | 9,578.33                      |
| Gadsden      | 1,243,932.00                | 164,948.00                    | 1,078,984.00                           | 694,474.92                      | 384,509.00                    | Funded                            |                                      | 297,239.00                                 | 87,270.00                  | 29,090.00                     |
| Gilchrist    | 512,702.00                  | 67,985.00                     | 444,717.00                             | 237,823.33                      | 206,894.00                    | Funded                            |                                      | 203,064.00                                 | 3,830.00                   | 1,276.67                      |
| Glades       | 504,497.00                  | 66,897.00                     | 437,600.00                             | 502,614.57                      | (65,015.00)                   | Depository                        | 15,206.42                            | 6,804.00                                   | (56,612.58)                | (18,870.86)                   |
| Gulf         | 470,599.00                  | 62,402.00                     | 408,197.00                             | 243,948.40                      | 164,249.00                    | Funded                            |                                      | 161,404.00                                 | 2,845.00                   | 948.33                        |
| Hamilton     | 498,919.00                  | 66,157.00                     | 432,762.00                             | 401,924.30                      | 30,838.00                     | Funded                            | 35,498.60                            | 99,725.92                                  | (33,389.32)                | (11,129.77)                   |
| Hardee       | 863,252.00                  | 114,469.00                    | 748,783.00                             | 672,652.24                      | 76,131.00                     | Funded                            | 140,957.45                           | 182,803.00                                 | 34,285.45                  | 11,428.48                     |
| Hendry       | 1,197,173.00                | 158,748.00                    | 1,038,425.00                           | 859,543.52                      | 178,881.00                    | Funded                            |                                      | 114,344.00                                 | 64,537.00                  | 21,512.33                     |
| Hernando     | 3,415,436.00                | 452,896.00                    | 2,962,540.00                           | 3,679,393.94                    | (716,854.00)                  | Depository                        | 326,245.49                           |  | (390,608.51)               | (130,202.84)                  |
| Highlands    | 1,872,231.00                | 248,263.00                    | 1,623,968.00                           | 1,549,531.41                    | 74,437.00                     | Funded                            | 5,167.24                             | 110,635.00                                 | (31,030.76)                | (10,343.59)                   |
| Hillsborough | 29,882,862.00               | 3,962,542.00                  | 25,920,320.00                          | 25,170,067.00                   | 750,253.00                    | Funded                            | 129,382.00                           | 443,726.00                                 | 435,909.00                 | 145,303.00                    |
| Holmes       | 559,006.00                  | 74,125.00                     | 484,881.00                             | 436,684.64                      | 48,196.00                     | Funded                            | 1,514.38                             | 22,896.00                                  | 26,814.38                  | 8,938.13                      |
| Indian River | 3,015,965.00                | 399,925.00                    | 2,616,040.00                           | 2,598,255.26                    | 17,785.00                     | Funded                            | 2,790.70                             |  | 20,575.70                  | 6,858.57                      |
| Jackson      | 1,052,321.00                | 139,540.00                    | 912,781.00                             | 861,345.47                      | 51,436.00                     | Funded                            | 20,001.23                            | 149,841.00                                 | (78,403.77)                | (26,134.59)                   |
| Jefferson    | 471,920.00                  | 62,577.00                     | 409,343.00                             | 310,712.57                      | 98,630.00                     | Funded                            |                                      | 77,053.00                                  | 21,577.00                  | 7,192.33                      |
| Lafayette    | 298,844.00                  | 39,627.00                     | 259,217.00                             | 101,648.89                      | 157,568.00                    | Funded                            |                                      | 147,721.20                                 | 9,846.80                   | 3,282.27                      |
| Lake         | 6,180,164.00                | 819,506.00                    | 5,360,658.00                           | 5,668,005.54                    | (307,348.00)                  | Depository                        | 125,266.00                           |  | (182,082.00)               | (60,694.00)                   |
| Lee          | 11,850,439.00               | 1,571,398.00                  | 10,279,041.00                          | 14,213,226.97                   | (3,934,186.00)                | Depository                        | 2,572,110.73                         |  | (1,362,075.27)             | (454,025.09)                  |
| Leon         | 5,926,985.00                | 785,933.00                    | 5,141,052.00                           | 4,033,572.82                    | 1,107,479.00                  | Funded                            |                                      | 848,900.00                                 | 258,579.00                 | 86,193.00                     |
| Levy         | 1,030,854.00                | 136,693.00                    | 894,161.00                             | 681,080.77                      | 213,080.00                    | Funded                            |                                      | 215,592.00                                 | (2,512.00)                 | (837.33)                      |
| Liberty      | 288,357.00                  | 38,236.00                     | 250,121.00                             | 150,188.05                      | 99,933.00                     | Funded                            |                                      | 111,469.00                                 | (11,536.00)                | (3,845.33)                    |
| Madison      | 536,805.00                  | 71,181.00                     | 465,624.00                             | 627,052.79                      | (161,429.00)                  | Depository                        | 91,060.16                            |  | (70,368.84)                | (23,456.28)                   |
| Manatee      | 5,983,881.00                | 793,478.00                    | 5,190,403.00                           | 5,307,892.81                    | (117,490.00)                  | Depository                        | 125,021.76                           | 106,493.00                                 | (98,961.24)                | (32,987.08)                   |
| Marion       | 6,626,239.00                | 878,656.00                    | 5,747,583.00                           | 6,005,026.53                    | (257,444.00)                  | Depository                        |                                      | 33,492.00                                  | (290,936.00)               | (96,978.67)                   |
| Martin       | 3,601,519.00                | 477,571.00                    | 3,123,948.00                           | 2,989,861.94                    | 134,086.00                    | Funded                            | 26,798.41                            | 9,387.00                                   | 151,497.41                 | 50,499.14                     |

|                    |               |              |               |               |                |            |                        |                        |                        |                        |
|--------------------|---------------|--------------|---------------|---------------|----------------|------------|------------------------|------------------------|------------------------|------------------------|
| Miami-Dade         | 71,545,715.00 | 9,487,140.00 | 62,058,575.00 | 63,423,191.31 | (1,364,616.00) | Depository | 1,885,816.59           | 1,841,428.39           | (1,320,227.80)         | (440,075.93)           |
| Monroe             | 3,681,004.00  | 488,111.00   | 3,192,893.00  | 2,322,043.75  | 870,849.00     | Funded     |                        | 689,293.09             | 181,555.91             | 60,518.64              |
| Nassau             | 1,562,829.00  | 207,235.00   | 1,355,594.00  | 1,486,136.55  | (130,543.00)   | Depository | 44,624.32              | 11,044.00              | (96,962.68)            | (32,320.89)            |
| Okaloosa           | 3,684,787.00  | 488,612.00   | 3,196,175.00  | 3,759,028.71  | (562,854.00)   | Depository | 275,312.97             |                        | (287,541.03)           | (95,847.01)            |
| Okeechobee         | 1,251,005.00  | 165,886.00   | 1,085,119.00  | 899,532.82    | 185,586.00     | Funded     |                        | 167,682.00             | 17,904.00              | 5,968.00               |
| Orange             | 29,035,203.00 | 3,850,141.00 | 25,185,062.00 | 32,038,228.43 | (6,853,166.00) | Depository | 2,689,145.41           |                        | (4,164,020.59)         | (1,388,006.86)         |
| Osceola            | 7,327,693.00  | 971,671.00   | 6,356,022.00  | 8,050,613.78  | (1,694,592.00) | Depository | 1,037,213.31           | 282,675.30             | (940,053.99)           | (313,351.33)           |
| Palm Beach         | 30,632,144.00 | 4,061,899.00 | 26,570,245.00 | 24,457,959.07 | 2,112,286.00   | Funded     |                        | 1,491,125.08           | 621,160.92             | 207,053.64             |
| Pasco              | 11,761,853.00 | 1,559,651.00 | 10,202,202.00 | 7,598,313.26  | 2,603,889.00   | Funded     |                        | 1,797,930.00           | 805,959.00             | 268,653.00             |
| Pinellas           | 23,152,497.00 | 3,070,079.00 | 20,082,418.00 | 17,670,011.29 | 2,412,407.00   | Funded     |                        | 1,133,136.00           | 1,279,271.00           | 426,423.67             |
| Polk               | 12,340,907.00 | 1,636,435.00 | 10,704,472.00 | 12,267,924.21 | (1,563,452.00) | Depository | 1,055,788.33           |                        | (507,663.67)           | (169,221.22)           |
| Putnam             | 1,993,279.00  | 264,314.00   | 1,728,965.00  | 908,547.56    | 820,417.00     | Funded     |                        | 621,965.00             | 198,452.00             | 66,150.67              |
| Saint Johns        | 3,565,949.00  | 472,854.00   | 3,093,095.00  | 3,431,655.44  | (338,560.00)   | Depository | 122,159.24             | 32,395.00              | (248,795.76)           | (82,931.92)            |
| Saint Lucie        | 6,804,885.00  | 902,345.00   | 5,902,540.00  | 5,905,835.98  | (3,296.00)     | Depository | 79,864.80              | 41,158.00              | 35,410.80              | 11,803.60              |
| Santa Rosa         | 3,167,828.00  | 420,062.00   | 2,747,766.00  | 3,435,560.66  | (687,795.00)   | Depository | 328,745.90             |                        | (359,049.10)           | (119,683.03)           |
| Sarasota           | 8,228,236.00  | 1,091,085.00 | 7,137,151.00  | 6,472,319.30  | 664,832.00     | Funded     | 164,096.49             | 476,150.01             | 352,778.48             | 117,592.83             |
| Seminole           | 8,901,420.00  | 1,180,351.00 | 7,721,069.00  | 8,048,856.53  | (327,788.00)   | Depository | 43,832.78              | 78,056.00              | (362,011.22)           | (120,670.41)           |
| Sumter             | 1,864,635.00  | 247,255.00   | 1,617,380.00  | 1,898,569.05  | (281,189.00)   | Depository | 130,660.08             |                        | (150,528.92)           | (50,176.31)            |
| Suwannee           | 1,098,181.00  | 145,621.00   | 952,560.00    | 991,079.68    | (38,520.00)    | Depository |                        | 35,907.00              | (74,427.00)            | (24,809.00)            |
| Taylor             | 526,312.00    | 69,790.00    | 456,522.00    | 374,892.92    | 81,629.00      | Funded     |                        | 64,139.85              | 17,489.15              | 5,829.72               |
| Union              | 467,330.00    | 61,969.00    | 405,361.00    | 135,169.65    | 270,191.00     | Funded     |                        | 222,691.00             | 47,500.00              | 15,833.33              |
| Volusia            | 11,653,280.00 | 1,545,254.00 | 10,108,026.00 | 8,824,641.08  | 1,283,385.00   | Funded     |                        | 1,482,128.00           | (198,743.00)           | (66,247.67)            |
| Wakulla            | 644,175.00    | 85,419.00    | 558,756.00    | 499,929.81    | 58,826.00      | Funded     |                        | 87,047.64              | (28,221.64)            | (9,407.21)             |
| Walton             | 1,632,548.00  | 216,479.00   | 1,416,069.00  | 1,325,013.43  | 91,056.00      | Funded     |                        | 112,917.00             | (21,861.00)            | (7,287.00)             |
| Washington         | 754,649.00    | 100,068.00   | 654,581.00    | 401,964.82    | 252,616.00     | Funded     |                        | 168,158.00             | 84,458.00              | 28,152.67              |
| <b>Whole State</b> |               |              |               |               |                |            | <b>\$14,132,577.07</b> | <b>\$20,580,578.42</b> | <b>-\$6,392,040.35</b> | <b>-\$2,130,680.12</b> |



# 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

HARVEY RUVIN, ESQ.  
MIAMI-DADE COUNTY

VACANT  
HOUSE APPOINTEE

JOHN CRAWFORD  
NASSAU COUNTY

RON FICARROTTA  
13TH JUDICIAL CIRCUIT JUDGE  
SUPREME COURT APPOINTEE

JOHN DEW  
EXECUTIVE DIRECTOR

TODD NEWTON  
GILCHRIST COUNTY

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

JOE BOYD  
GENERAL COUNSEL

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

## AGENDA ITEM 4e

**DATE:** July 8, 2020  
**SUBJECT:** CFY 2019-20 Jury Budget Authority Adjustment  
**COMMITTEE ACTION:** Modify CFY 2019-20 Jury Budget Authority

### OVERVIEW:

In July 2016, the Legislature provided clerks with \$11.7 million in recurring General Revenue to cover the costs of juror management. Last September, based on the total disbursement for CFY 2018-19 from the Justice Administrative Commission (JAC), the Executive Council adjusted jury budget authority to match the disbursement so no clerk would exceed their combined budget revenue and juror management authority.

Managing the juror process is an inexact science and many external factors can cause a clerk to need additional funding throughout the year. Once again, staff recommends providing an adjustment to the counties that received additional juror management dollars from JAC for the CFY 2019-20. Twenty-eight counties will receive an adjustment to their juror management budget authority to match the amount expected to be disbursed by JAC.

This adjustment will allow those counties the ability to spend the revenue each county requested as part of the July-September disbursement, which should take place in July.

At the end of the county fiscal year, if a county has expenditures greater than the CFY 2019-20 JAC disbursement, those expenditures should be paid for out of CCOC revenue for CFY 2019-20.

**COMMITTEE ACTION:** Approve the modification of the CFY 2019-20 Jury Budget Authority for the counties listed in the attachment.

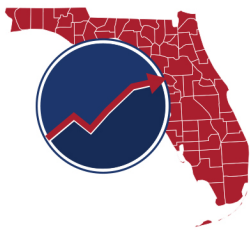
**LEAD STAFF:** Jason L. Welty, Budget and Communications Director

### ATTACHMENTS:

1. CFY 2019-20 Jury Budget Authority Adjustment



| County             | Jury Management CFY1920<br>Budget Authority | ADJUSTED<br>Jury Management<br>CFY1920 Budget Authority |
|--------------------|---|---|
| Baker              | \$ 26,927.00                                | \$ 41,005.75  |
| Charlotte          | \$ 146,699.00                               | \$ 151,202.05   |
| Clay               | \$ 61,388.00                                | \$ 84,685.23  |
| Collier            | \$ 227,309.00                               | \$ 235,574.69   |
| DeSoto             | \$ 29,364.00                                | \$ 31,581.48  |
| Franklin           | \$ 15,677.00                                | \$ 16,427.71  |
| Gilchrist          | \$ 8,881.00                                 | \$ 10,151.70  |
| Hardee             | \$ 31,561.00                                | \$ 37,519.39  |
| Hendry             | \$ 54,383.00                                | \$ 57,003.23  |
| Jackson            | \$ 25,891.00                                | \$ 28,407.15  |
| Lafayette          | \$ 4,882.00                                 | \$ 8,358.92   |
| Lake               | \$ 213,781.00                               | \$ 236,342.87   |
| Lee                | \$ 252,682.00                               | \$ 258,297.82   |
| Madison            | \$ 12,334.00                                | \$ 16,425.90  |
| Martin             | \$ 144,910.00                               | \$ 160,182.20   |
| Miami-Dade         | \$ 1,052,725.00                             | \$ 1,313,589.23   |
| Nassau             | \$ 68,428.00                                | \$ 70,303.15  |
| Okaloosa           | \$ 95,229.00                                | \$ 107,167.21   |
| Osceola            | \$ 273,642.00                               | \$ 384,717.57   |
| Putnam             | \$ 102,391.00                               | \$ 108,245.34   |
| Santa Rosa         | \$ 163,857.00                               | \$ 222,098.24   |
| Seminole           | \$ 211,703.00                               | \$ 224,837.73   |
| St. Johns          | \$ 78,068.00                                | \$ 83,890.93  |
| St. Lucie          | \$ 289,885.00                               | \$ 298,103.55   |
| Sumter             | \$ 75,897.00                                | \$ 77,102.70  |
| Taylor             | \$ 11,748.00                                | \$ 15,701.97  |
| Volusia            | \$ 276,066.00                               | \$ 278,138.10   |
| Wakulla            | \$ 34,229.00                                | \$ 40,580.18  |
| <b>Grand Total</b> | <b>\$ 3,990,537.00</b>                      | <b>\$ 4,597,641.99</b>                                  |



# CCOC

FLORIDA CLERKS OF COURT  
OPERATIONS CORPORATION

JD Peacock, II  
OKALOOSA COUNTY  
EXECUTIVE COUNCIL CHAIR

Jeffrey R. Smith, CPA, CGMA  
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POLK COUNTY

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NASSAU COUNTY

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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 5a

**DATE:** July 8, 2020  
**SUBJECT:** Reduce Base Budget for New Judges  
**COMMITTEE ACTION:** Approve reduction to Base Budget calculation

### OVERVIEW:

Governor Ron DeSantis vetoed Line Item 3222 – Certification of Additional Judgeships – Circuit Courts (\$1,455,536 and 9 FTE) as well as Line Item, 3238 – Certification of Additional Judgeships – County Courts (\$1,955,897 and 12 FTE) of the state budget for SFY 2020-21.

This line item veto results in no new judges for CFY 2020-21; therefore, a reduction of the amount specifically appropriated for new judges in the Base Budget is required.

**COMMITTEE ACTION:** Adopt the modified CFY 2020-21 Base Budget with the removal of additional funding to counties previously receiving new judges.

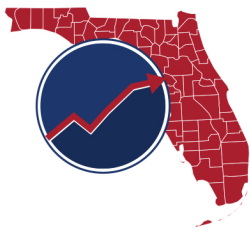
**LEAD STAFF:** Marleni Bruner, Senior Budget Manager

### ATTACHMENTS:

1. CFY 2020-21 Revised Base Budget

|                  |            |  | CFY2021 Base Budget Calculation           |  |   |                                |                                 |  |   |  |
|------------------|------------|--|---|--|---|--------------------------------|---------------------------------|--|---|--|
| County           | Peer Group | TOTAL<br>Approved<br>Aggregate<br>CFY1920 Budget | DEDUCT<br>Prior Year<br>Cumulative Excess | DEDUCT<br>Prior Year<br>Non-Recurring<br>Special Funding | DEDUCT<br>Vacant Positions<br>over 180 Days | ADD<br>New Judge<br>Assignment | ADD<br>3% of Salary<br>Increase | TOTAL<br>CFY2021<br>Base Budget<br>Calculation | DEDUCT<br>Gov Veto<br>New Judge<br>Assignment | TOTAL<br>CFY2021<br>Base Budget<br>Calculation |
| STATEWIDE TOTALS |            | \$ 458,512,672                                   | \$ 10,000,000                             | \$ 800,743   | \$ 1,494,425                                | \$ 686,145                     | \$ 8,969,824                    | \$ 455,873,473                                 | \$ 686,145                                    | \$ 455,187,328                                 |
| Alachua          | 8          | \$ 6,289,525                                     | \$ 136,545                                | \$ 237,400   |   |                                | \$ 125,926                      | \$ 6,041,506                                   |   | \$ 6,041,506                                   |
| Baker            | 3          | \$ 689,956                                       | \$ 14,839                                 |  |   |                                | \$ 15,681                       | \$ 690,798                                     |   | \$ 690,798                                     |
| Bay              | 7          | \$ 3,825,532                                     | \$ 81,988                                 |  |   | \$ 62,384                      | \$ 77,961                       | \$ 3,883,889                                   | \$ 62,384                                     | \$ 3,821,505                                   |
| Bradford         | 3          | \$ 710,702                                       | \$ 15,237                                 |  |   |                                | \$ 18,597                       | \$ 714,062                                     |   | \$ 714,062                                     |
| Brevard          | 10         | \$ 11,914,689                                    | \$ 256,532                                |  |   |                                | \$ 241,972                      | \$ 11,900,129                                  |   | \$ 11,900,129                                  |
| Broward          | 12         | \$ 41,089,567                                    | \$ 902,111                                |  | \$ 1,195,944                                |                                | \$ 809,511                      | \$ 39,801,023                                  |   | \$ 39,801,023                                  |
| Calhoun          | 1          | \$ 437,882                                       | \$ 9,591                                  |  |   |                                | \$ 8,806                        | \$ 437,097                                     |   | \$ 437,097                                     |
| Charlotte        | 7          | \$ 3,711,666                                     | \$ 79,787                                 |  |   |                                | \$ 66,636                       | \$ 3,698,515                                   |   | \$ 3,698,515                                   |
| Citrus           | 6          | \$ 3,050,332                                     | \$ 66,645                                 |  |   |                                | \$ 66,445                       | \$ 3,050,132                                   |   | \$ 3,050,132                                   |
| Clay             | 7          | \$ 3,736,985                                     | \$ 82,263                                 |  |   |                                | \$ 84,160                       | \$ 3,738,882                                   |   | \$ 3,738,882                                   |
| Collier          | 9          | \$ 6,755,617                                     | \$ 146,108                                |  |   |                                | \$ 124,614                      | \$ 6,734,123                                   |   | \$ 6,734,123                                   |
| Columbia         | 5          | \$ 1,566,197                                     | \$ 33,795                                 |  | \$ 70,092                                   |                                | \$ 32,105                       | \$ 1,494,415                                   |   | \$ 1,494,415                                   |
| DeSoto           | 3          | \$ 792,337                                       | \$ 17,076                                 |  |   |                                | \$ 14,788                       | \$ 790,049                                     |   | \$ 790,049                                     |
| Dixie            | 2          | \$ 477,320                                       | \$ 10,412                                 |  |   |                                | \$ 8,964                        | \$ 475,872                                     |   | \$ 475,872                                     |
| Duval            | 11         | \$ 19,934,446                                    | \$ 436,149                                |  | \$ 185,075                                  |                                | \$ 383,829                      | \$ 19,697,051                                  |   | \$ 19,697,051                                  |
| Escambia         | 9          | \$ 7,214,584                                     | \$ 155,029                                |  |   | \$ 26,675                      | \$ 140,188                      | \$ 7,226,418                                   | \$ 26,675                                     | \$ 7,199,743                                   |
| Flagler          | 6          | \$ 1,885,946                                     | \$ 40,810                                 |  |   |                                | \$ 39,715                       | \$ 1,884,851                                   |   | \$ 1,884,851                                   |
| Franklin         | 1          | \$ 635,936                                       | \$ 13,882                                 |  |   |                                | \$ 15,072                       | \$ 637,126                                     |   | \$ 637,126                                     |
| Gadsden          | 4          | \$ 1,299,415                                     | \$ 27,840                                 |  |   |                                | \$ 28,743                       | \$ 1,300,318                                   |   | \$ 1,300,318                                   |
| Gilchrist        | 2          | \$ 521,583                                       | \$ 11,475                                 |  |   |                                | \$ 11,318                       | \$ 521,426                                     |   | \$ 521,426                                     |
| Glades           | 1          | \$ 524,521                                       | \$ 11,291                                 |  |   |                                | \$ 9,443                        | \$ 522,673                                     |   | \$ 522,673                                     |
| Gulf             | 2          | \$ 490,848                                       | \$ 10,532                                 |  |   |                                | \$ 11,266                       | \$ 491,582                                     |   | \$ 491,582                                     |
| Hamilton         | 2          | \$ 513,608                                       | \$ 11,166                                 |  |   |                                | \$ 10,920                       | \$ 513,362                                     |   | \$ 513,362                                     |
| Hardee           | 3          | \$ 894,813                                       | \$ 19,320                                 |  |   |                                | \$ 15,793                       | \$ 891,286                                     |   | \$ 891,286                                     |
| Hendry           | 4          | \$ 1,251,556                                     | \$ 26,794                                 |  |   |                                | \$ 23,090                       | \$ 1,247,852                                   |   | \$ 1,247,852                                   |
| Hernando         | 7          | \$ 3,568,340                                     | \$ 76,440                                 |  |   |                                | \$ 67,084                       | \$ 3,558,984                                   |   | \$ 3,558,984                                   |
| Highlands        | 5          | \$ 1,961,295                                     | \$ 41,902                                 | \$ 32,546  |   |                                | \$ 46,195                       | \$ 1,933,042                                   |   | \$ 1,933,042                                   |
| Hillsborough     | 11         | \$ 30,371,591                                    | \$ 668,801                                |  |   | \$ 289,460                     | \$ 574,885                      | \$ 30,567,135                                  | \$ 289,460                                    | \$ 30,277,675                                  |
| Holmes           | 2          | \$ 575,772                                       | \$ 12,511                                 |  |   |                                | \$ 10,735                       | \$ 573,996                                     |   | \$ 573,996                                     |
| Indian River     | 6          | \$ 3,181,655                                     | \$ 67,500                                 |  |   |                                | \$ 63,846                       | \$ 3,178,001                                   |   | \$ 3,178,001                                   |
| Jackson          | 4          | \$ 1,078,212                                     | \$ 23,552                                 |  |   |                                | \$ 22,339                       | \$ 1,076,999                                   |   | \$ 1,076,999                                   |
| Jefferson        | 1          | \$ 506,194                                       | \$ 10,562                                 |  |   |                                | \$ 11,455                       | \$ 507,087                                     |   | \$ 507,087                                     |
| Lafayette        | 1          | \$ 303,726                                       | \$ 6,688                                  |  |   |                                | \$ 5,242                        | \$ 302,280                                     |   | \$ 302,280                                     |
| Lake             | 8          | \$ 6,393,945                                     | \$ 138,317                                |  |   |                                | \$ 133,667                      | \$ 6,389,295                                   |   | \$ 6,389,295                                   |
| Lee              | 10         | \$ 12,103,121                                    | \$ 265,222                                | \$ 250,797   |   | \$ 68,401                      | \$ 241,586                      | \$ 11,897,089                                  | \$ 68,401                                     | \$ 11,828,688                                  |

|                  |            |  | CFY2021 Base Budget Calculation           |  |   |                                |                                 |  |   |  |
|------------------|------------|--|---|--|---|--------------------------------|---------------------------------|--|---|--|
| County           | Peer Group | TOTAL<br>Approved<br>Aggregate<br>CFY1920 Budget | DEDUCT<br>Prior Year<br>Cumulative Excess | DEDUCT<br>Prior Year<br>Non-Recurring<br>Special Funding | DEDUCT<br>Vacant Positions<br>over 180 Days | ADD<br>New Judge<br>Assignment | ADD<br>3% of Salary<br>Increase | TOTAL<br>CFY2021<br>Base Budget<br>Calculation | DEDUCT<br>Gov Veto<br>New Judge<br>Assignment | TOTAL<br>CFY2021<br>Base Budget<br>Calculation |
| STATEWIDE TOTALS |            | \$ 458,512,672                                   | \$ 10,000,000                             | \$ 800,743   | \$ 1,494,425                                | \$ 686,145                     | \$ 8,969,824                    | \$ 455,873,473                                 | \$ 686,145                                    | \$ 455,187,328                                 |
| Leon             | 8          | \$ 6,183,516                                     | \$ 132,650                                |  |   |                                | \$ 125,299                      | \$ 6,176,165                                   |   | \$ 6,176,165                                   |
| Levy             | 4          | \$ 1,097,127                                     | \$ 23,071                                 |  |   |                                | \$ 22,017                       | \$ 1,096,073                                   |   | \$ 1,096,073                                   |
| Liberty          | 1          | \$ 298,629                                       | \$ 6,454                                  |  |   |                                | \$ 6,862                        | \$ 299,037                                     |   | \$ 299,037                                     |
| Madison          | 2          | \$ 549,139                                       | \$ 12,014                                 |  |   |                                | \$ 11,481                       | \$ 548,606                                     |   | \$ 548,606                                     |
| Manatee          | 9          | \$ 6,128,008                                     | \$ 133,924                                |  |   |                                | \$ 120,279                      | \$ 6,114,363                                   |   | \$ 6,114,363                                   |
| Marion           | 8          | \$ 6,842,220                                     | \$ 148,300                                |  |   |                                | \$ 142,941                      | \$ 6,836,861                                   |   | \$ 6,836,861                                   |
| Martin           | 6          | \$ 3,746,429                                     | \$ 80,605                                 |  |   |                                | \$ 66,856                       | \$ 3,732,680                                   |   | \$ 3,732,680                                   |
| Miami-Dade       | 12         | \$ 72,598,440                                    | \$ 1,601,246                              |  |   |                                | \$ 1,394,985                    | \$ 72,392,179                                  |   | \$ 72,392,179                                  |
| Monroe           | 6          | \$ 3,815,327                                     | \$ 82,384                                 | \$ 153,000   |   |                                | \$ 74,724                       | \$ 3,654,667                                   |   | \$ 3,654,667                                   |
| Nassau           | 5          | \$ 1,631,257                                     | \$ 34,977                                 |  |   |                                | \$ 34,324                       | \$ 1,630,604                                   |   | \$ 1,630,604                                   |
| Okaloosa         | 7          | \$ 3,780,016                                     | \$ 82,468                                 |  |   | \$ 33,295                      | \$ 73,423                       | \$ 3,804,266                                   | \$ 33,295                                     | \$ 3,770,971                                   |
| Okeechobee       | 4          | \$ 1,326,394                                     | \$ 27,998                                 |  | \$ 43,314                                   |                                | \$ 26,620                       | \$ 1,281,702                                   |   | \$ 1,281,702                                   |
| Orange           | 11         | \$ 29,743,534                                    | \$ 649,829                                | \$ 120,000   |   | \$ 170,188                     | \$ 575,340                      | \$ 29,719,233                                  | \$ 170,188                                    | \$ 29,549,045                                  |
| Osceola          | 9          | \$ 7,601,335                                     | \$ 163,999                                |  |   | \$ 35,742                      | \$ 154,311                      | \$ 7,627,389                                   | \$ 35,742                                     | \$ 7,591,647                                   |
| Palm Beach       | 12         | \$ 31,433,512                                    | \$ 685,570                                |  |   |                                | \$ 605,353                      | \$ 31,353,295                                  |   | \$ 31,353,295                                  |
| Pasco            | 10         | \$ 11,982,501                                    | \$ 263,239                                |  |   |                                | \$ 242,102                      | \$ 11,961,364                                  |   | \$ 11,961,364                                  |
| Pinellas         | 11         | \$ 23,778,232                                    | \$ 518,170                                |  |   |                                | \$ 425,497                      | \$ 23,685,559                                  |   | \$ 23,685,559                                  |
| Polk             | 10         | \$ 12,687,574                                    | \$ 276,199                                |  |   |                                | \$ 247,167                      | \$ 12,658,542                                  |   | \$ 12,658,542                                  |
| Putnam           | 5          | \$ 2,095,670                                     | \$ 44,611                                 |  |   |                                | \$ 51,665                       | \$ 2,102,724                                   |   | \$ 2,102,724                                   |
| Saint Johns      | 7          | \$ 3,644,017                                     | \$ 79,809                                 |  |   |                                | \$ 69,884                       | \$ 3,634,092                                   |   | \$ 3,634,092                                   |
| Saint Lucie      | 9          | \$ 7,094,770                                     | \$ 152,298                                |  |   |                                | \$ 115,801                      | \$ 7,058,273                                   |   | \$ 7,058,273                                   |
| Santa Rosa       | 7          | \$ 3,331,685                                     | \$ 70,898                                 |  |   |                                | \$ 69,508                       | \$ 3,330,295                                   |   | \$ 3,330,295                                   |
| Sarasota         | 9          | \$ 8,577,620                                     | \$ 184,154                                |  |   |                                | \$ 176,654                      | \$ 8,570,120                                   |   | \$ 8,570,120                                   |
| Seminole         | 9          | \$ 9,113,123                                     | \$ 199,220                                |  |   |                                | \$ 171,148                      | \$ 9,085,051                                   |   | \$ 9,085,051                                   |
| Sumter           | 6          | \$ 1,940,532                                     | \$ 41,732                                 |  |   |                                | \$ 49,915                       | \$ 1,948,715                                   |   | \$ 1,948,715                                   |
| Suwannee         | 4          | \$ 1,124,067                                     | \$ 24,578                                 |  |   |                                | \$ 26,280                       | \$ 1,125,769                                   |   | \$ 1,125,769                                   |
| Taylor           | 3          | \$ 538,060                                       | \$ 11,779                                 |  |   |                                | \$ 10,397                       | \$ 536,678                                     |   | \$ 536,678                                     |
| Union            | 2          | \$ 477,306                                       | \$ 10,458                                 | \$ 7,000   |   |                                | \$ 11,185                       | \$ 471,033                                     |   | \$ 471,033                                     |
| Volusia          | 10         | \$ 11,929,346                                    | \$ 260,809                                |  |   |                                | \$ 234,575                      | \$ 11,903,112                                  |   | \$ 11,903,112                                  |
| Wakulla          | 3          | \$ 678,404                                       | \$ 14,417                                 |  |   |                                | \$ 13,162                       | \$ 677,149                                     |   | \$ 677,149                                     |
| Walton           | 5          | \$ 1,690,942                                     | \$ 36,538                                 |  |   |                                | \$ 41,468                       | \$ 1,695,872                                   |   | \$ 1,695,872                                   |
| Washington       | 3          | \$ 794,526                                       | \$ 16,890                                 |  |   |                                | \$ 16,024                       | \$ 793,660                                     |   | \$ 793,660                                     |
| STATEWIDE TOTAL  |            | \$ 458,512,672                                   | \$ 10,000,000                             | \$ 800,743   | \$ 1,494,425                                | \$ 686,145                     | \$ 8,969,824                    | \$ 455,873,473                                 | \$ 686,145                                    | \$ 455,187,328                                 |



## AGENDA ITEM 5b

**DATE:** July 8, 2020  
**SUBJECT:** CFY 2020-21 Jury Budget Authority Adjustment  
**COMMITTEE ACTION:** Modify CFY 2020-21 Jury Budget Authority

### OVERVIEW:

In July 2016, the Legislature provided clerks with \$11.7 million in recurring General Revenue to cover the costs of juror management. Last September, the Budget Committee adjusted, and the Executive Council approved the juror management budget authority for the first time. However, some counties still have more juror management budget authority than is necessary to cover their expenditures. In contrast, other counties do not have the necessary authority to cover juror management expenditures.

Staff recommends modifying the CFY 2020-21 juror management budget authority to match the actual expenditures submitted by each clerk more closely. The attachment titled, "CFY 2020-21 Juror Budget Authority Recommendation" provides the recommended amount for each county.

At the end of the county fiscal year, if a county has expenditures greater than the CFY 2020-21 JAC disbursement, those expenditures should be paid for out of CCOC revenue.

**COMMITTEE ACTION:** Approve the modification of the CFY 2020-21 Jury Budget Authority for the counties listed in the attachment.

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

### ATTACHMENTS:

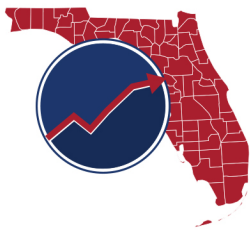
1. CFY 2020-21 Jury Budget Authority Recommendation



| County       | CFY 2019-20<br>Budget Authority | CFY 2017-18 Actuals | CFY 2018-19 Actuals | Two-Year Average | CFY 2020-21<br>Budget Authority Pro-<br>rated to \$11.7m | CFY 2020-21<br>Adjustment |
|--------------|---------------------------------|---------------------|---------------------|------------------|--|---------------------------|
| Alachua      | \$188,518                       | \$206,023.31        | \$199,560.32        | \$202,791.82     | \$194,506  | \$5,988                   |
| Baker        | \$26,927                        | \$37,223.45         | \$35,946.53         | \$36,584.99      | \$35,091   | \$8,164                   |
| Bay          | \$162,224                       | \$202,874.24        | \$163,191.06        | \$183,032.65     | \$175,554  | \$13,330                  |
| Bradford     | \$29,913                        | \$23,499.33         | \$21,801.14         | \$22,650.24      | \$21,725   | (\$8,188)                 |
| Brevard      | \$452,522                       | \$431,910.41        | \$439,787.99        | \$435,849.20     | \$418,041  | (\$34,481)                |
| Broward      | \$782,113                       | \$843,815.09        | \$933,511.92        | \$888,663.51     | \$852,355  | \$70,242                  |
| Calhoun      | \$9,365                         | \$10,049.44         | \$7,690.57          | \$8,870.01       | \$8,508  | (\$857)                   |
| Charlotte    | \$146,699                       | \$138,595.32        | \$151,526.01        | \$145,060.67     | \$139,134  | (\$7,565)                 |
| Citrus       | \$72,561                        | \$74,498.75         | \$75,116.60         | \$74,807.68      | \$71,752   | (\$809)                   |
| Clay         | \$61,388                        | \$56,774.14         | \$63,967.49         | \$60,370.82      | \$57,905   | (\$3,483)                 |
| Collier      | \$227,309                       | \$242,233.73        | \$261,387.83        | \$251,810.78     | \$241,522  | \$14,213                  |
| Columbia     | \$56,184                        | \$61,826.93         | \$52,837.36         | \$57,332.15      | \$54,990   | (\$1,194)                 |
| DeSoto       | \$29,364                        | \$34,289.97         | \$35,057.88         | \$34,673.93      | \$33,258   | \$3,894                   |
| Dixie        | \$12,079                        | \$12,481.74         | \$11,154.18         | \$11,817.96      | \$11,336   | (\$743)                   |
| Duval        | \$446,743                       | \$466,240.59        | \$466,040.52        | \$466,140.56     | \$447,095  | \$352                     |
| Escambia     | \$287,692                       | \$302,886.67        | \$293,153.78        | \$298,020.23     | \$285,844  | (\$1,848)                 |
| Flagler      | \$62,515                        | \$59,480.87         | \$68,309.52         | \$63,895.20      | \$61,285   | (\$1,230)                 |
| Franklin     | \$15,677                        | \$14,572.86         | \$14,619.10         | \$14,595.98      | \$14,000   | (\$1,677)                 |
| Gadsden      | \$55,483                        | \$52,250.57         | \$54,398.56         | \$53,324.57      | \$51,146   | (\$4,337)                 |
| Gilchrist    | \$8,881                         | \$8,476.63          | \$8,116.87          | \$8,296.75       | \$7,958  | (\$923)                   |
| Glades       | \$20,024                        | \$20,806.00         | \$21,200.66         | \$21,003.33      | \$20,146   | \$122                     |
| Gulf         | \$20,249                        | \$24,941.78         | \$18,017.02         | \$21,479.40      | \$20,602   | \$353                     |
| Hamilton     | \$14,689                        | \$16,796.64         | \$10,158.82         | \$13,477.73      | \$12,928   | (\$1,761)                 |
| Hardee       | \$31,561                        | \$39,807.13         | \$38,725.40         | \$39,266.27      | \$37,662   | \$6,101                   |
| Hendry       | \$54,383                        | \$65,836.12         | \$55,630.70         | \$60,733.41      | \$58,253   | \$3,870                   |
| Hernando     | \$152,904                       | \$158,959.78        | \$156,934.20        | \$157,946.99     | \$151,493  | (\$1,411)                 |
| Highlands    | \$89,064                        | \$80,911.73         | \$81,269.61         | \$81,090.67      | \$77,778   | (\$11,286)                |
| Hillsborough | \$488,729                       | \$469,250.90        | \$481,138.00        | \$475,194.45     | \$455,779  | (\$32,950)                |
| Holmes       | \$16,766                        | \$15,788.28         | \$19,736.99         | \$17,762.64      | \$17,037   | \$271                     |
| Indian River | \$165,690                       | \$165,314.20        | \$200,711.46        | \$183,012.83     | \$175,535  | \$9,845                   |
| Jackson      | \$25,891                        | \$32,537.94         | \$30,907.68         | \$31,722.81      | \$30,427   | \$4,536                   |
| Jefferson    | \$34,274                        | \$49,148.45         | \$33,682.12         | \$41,415.29      | \$39,724   | \$5,450                   |
| Lafayette    | \$4,882                         | \$6,001.16          | \$6,762.29          | \$6,381.73       | \$6,121  | \$1,239                   |
| Lake         | \$213,781                       | \$218,666.24        | \$220,393.70        | \$219,529.97     | \$210,560  | (\$3,221)                 |
| Lee          | \$252,682                       | \$267,505.22        | \$287,083.56        | \$277,294.39     | \$265,965  | \$13,283                  |
| Leon         | \$256,531                       | \$270,729.32        | \$240,314.60        | \$255,521.96     | \$245,082  | (\$11,449)                |
| Levy         | \$66,273                        | \$62,231.13         | \$64,051.58         | \$63,141.36      | \$60,562   | (\$5,711)                 |
| Liberty      | \$10,272                        | \$11,965.42         | \$8,809.61          | \$10,387.52      | \$9,964  | (\$308)                   |

| County      | CFY 2019-20<br>Budget Authority | CFY 2017-18 Actuals | CFY 2018-19 Actuals | Two-Year Average | CFY 2020-21<br>Budget Authority Pro-<br>rated to \$11.7m | CFY 2020-21<br>Adjustment |
|-------------|---------------------------------|---------------------|---------------------|------------------|--|---------------------------|
| Madison     | \$12,334                        | \$11,010.90         | \$9,050.11          | \$10,030.51      | \$9,621  | (\$2,713)                 |
| Manatee     | \$144,127                       | \$141,666.31        | \$133,932.09        | \$137,799.20     | \$132,169  | (\$11,958)                |
| Marion      | \$215,981                       | \$218,440.64        | \$223,918.58        | \$221,179.61     | \$212,143  | (\$3,838)                 |
| Martin      | \$144,910                       | \$165,147.98        | \$140,713.09        | \$152,930.54     | \$146,682  | \$1,772                   |
| Miami-Dade  | \$1,052,725                     | \$1,064,918.58      | \$1,201,661.34      | \$1,133,289.96   | \$1,086,987  | \$34,262                  |
| Monroe      | \$134,323                       | \$155,646.47        | \$139,042.85        | \$147,344.66     | \$141,324  | \$7,001                   |
| Nassau      | \$68,428                        | \$73,880.37         | \$72,264.56         | \$73,072.47      | \$70,087   | \$1,659                   |
| Okaloosa    | \$95,229                        | \$89,107.49         | \$117,308.66        | \$103,208.08     | \$98,991   | \$3,762                   |
| Okeechobee  | \$75,389                        | \$93,946.31         | \$93,195.44         | \$93,570.88      | \$89,747   | \$14,358                  |
| Orange      | \$708,331                       | \$722,296.59        | \$694,084.53        | \$708,190.56     | \$679,256  | (\$29,075)                |
| Osceola     | \$273,642                       | \$276,843.25        | \$305,800.23        | \$291,321.74     | \$279,419  | \$5,777                   |
| Palm Beach  | \$801,368                       | \$836,935.21        | \$738,712.90        | \$787,824.06     | \$755,636  | (\$45,732)                |
| Pasco       | \$220,648                       | \$253,733.17        | \$242,924.80        | \$248,328.99     | \$238,183  | \$17,535                  |
| Pinellas    | \$625,735                       | \$622,207.46        | \$620,628.35        | \$621,417.91     | \$596,029  | (\$29,706)                |
| Polk        | \$346,667                       | \$351,364.52        | \$378,583.52        | \$364,974.02     | \$350,062  | \$3,395                   |
| Putnam      | \$102,391                       | \$103,092.07        | \$97,067.29         | \$100,079.68     | \$95,990   | (\$6,401)                 |
| Saint Johns | \$78,068                        | \$86,305.85         | \$78,973.22         | \$82,639.54      | \$79,264   | \$1,196                   |
| Saint Lucie | \$289,885                       | \$299,257.53        | \$299,036.95        | \$299,147.24     | \$286,925  | (\$2,960)                 |
| Santa Rosa  | \$163,857                       | \$184,640.40        | \$162,653.00        | \$173,646.70     | \$166,552  | \$2,695                   |
| Sarasota    | \$349,384                       | \$363,127.77        | \$356,279.00        | \$359,703.39     | \$345,007  | (\$4,377)                 |
| Seminole    | \$211,703                       | \$228,786.79        | \$250,141.49        | \$239,464.14     | \$229,680  | \$17,977                  |
| Sumter      | \$75,897                        | \$71,432.42         | \$82,094.61         | \$76,763.52      | \$73,628   | (\$2,269)                 |
| Suwannee    | \$25,886                        | \$27,620.39         | \$28,950.95         | \$28,285.67      | \$27,131   | \$1,245                   |
| Taylor      | \$11,748                        | \$11,484.44         | \$13,493.77         | \$12,489.11      | \$11,979   | \$231                     |
| Union       | \$9,976                         | \$6,596.20          | \$10,610.81         | \$8,603.51       | \$8,252  | (\$1,724)                 |
| Volusia     | \$276,066                       | \$287,818.65        | \$295,392.34        | \$291,605.50     | \$279,691  | \$3,625                   |
| Wakulla     | \$34,229                        | \$36,677.96         | \$39,139.98         | \$37,908.97      | \$36,361   | \$2,132                   |
| Walton      | \$58,394                        | \$57,079.46         | \$60,466.11         | \$58,772.79      | \$56,372   | (\$2,022)                 |
| Washington  | \$39,877                        | \$38,153.25         | \$41,519.63         | \$39,836.44      | \$38,209   | (\$1,668)                 |
| Grand Total | \$11,700,000                    | \$12,136,419.91     | \$12,260,343.43     | \$12,198,381.67  | \$11,700,000   | \$0                       |





## AGENDA ITEM 6

**DATE:** Jul 8, 2020  
**SUBJECT:** Similarly Situated Clerks Workgroup Report  
**COMMITTEE ACTION:** Adopt peer groups as recommended

### OVERVIEW:

At the Budget Committee meeting held on January 21, 2020, Clerk Peacock requested that Clerk Cooney lead a workgroup to review the current grouping of Similarly Situated Clerks (SSC), commonly referred to as Peer Groups, and bring before the Budget Committee a recommendation. The CCOC is required to prepare a cost comparison of similarly situated clerks of the court, based upon population and numbers of filings (section 28.35(2)(f)(2), Florida Statutes).

In the attached report (**Attachment 1**), Clerk Cooney addresses requirements for choosing SSC groupings and explains three calculations. The first calculation uses the BEBR April 1, 2019, Population Estimate, the second analysis uses Total Weighted Cases with Civil Traffic as a 3 case weight, and the third analysis uses Total Weighted Cases with Civil Traffic as a 1.5 case weight.

The recommendation is to use the Total Weighted Cases with Traffic Cases Weighted 1.5 which results in eight peer groups.

**COMMITTEE ACTION:** Adopt peer groups as recommended and submit to the Executive Council for final adoption and implementation.

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

### ATTACHMENTS:

1. Report on Peer Group Analysis

## Report on Peer Group Analysis

Pursuant to Paragraph 28.35(2)(f), Florida Statutes, approving the proposed budgets submitted by clerks of the court is one of the duties of the Florida Clerks of Court Operations Corporation. As part of that approval process, Sub-paragraph 28.35(2)(f)2. requires the Corporation to “[p]repare a cost comparison of similarly situated clerks of the court, based upon *county population and numbers of filings*, using the standard list of court related functions specified in paragraph (3)(a).” (emphasis added) Based upon this requirement, this analysis utilized the following information:

1. The University of Florida BEBR estimates of population for each county as of April 1, 2019;
2. The total cases reported by each county for the 2018-2019 fiscal year; and,
3. The total weighted cases reported by each county for the fiscal 2018-2019 fiscal year.

This analysis kept in mind the rule from the currently adopted peer group study that no county should be in a peer group with a county with more than twice its population. Likewise, this rule was applied to both total weighted case numbers and total case numbers. This analysis discarded the notion that counties with case count numbers more than two standard deviations higher than their population peer group should be moved to a different peer group to eliminate the deviation, choosing instead to have the case count workgroup determine the reason for the deviation in preparation for budget decisions.

Sixteen different permutations of population, total weighted case count, and total case count numbers were analyzed using the above information and basic rules. Those permutations were:

1. Total population;
2. Total population, without inmates;
3. Total weighted cases, with civil traffic cases keeping the currently assigned weight of 3;
4. Total weighted cases, with civil traffic cases being given a weight of 2;
5. Total weighted cases, with civil traffic cases being given a weight of 1.5;
6. Total weighted cases, with civil traffic cases being given a weight of 1;
7. Total weighted cases, without civil traffic cases;

8. Total cases;
9. Total cases, without traffic;
10. Total weighted cases, with civil traffic cases keeping the currently assigned weight of 3, per person total population;
11. Total weighted cases, with civil traffic cases being given a weight of 2, per person total population;
12. Total weighted cases, with civil traffic cases being given a weight of 1.5, per person total population;
13. Total weighted cases, with civil traffic cases being given a weight of 1, per person total population;
14. Total weighted cases, without civil traffic cases, per person total population;
15. Total cases per person total population; and,
16. Total cases, without traffic, per person total population.

The initial analysis yielded the following:

1. Total population - 9 peer groups with Miami-Dade being the 9th;
2. Total population, without inmates - 9 peer groups with Miami-Dade being the 9th;
3. Total weighted cases, with civil traffic cases keeping the currently assigned weight of 3 - 9 peer groups with Miami-Dade being the 9th;
4. Total weighted cases, with civil traffic cases being given a weight of 2 - 9 peer groups with just Broward and Miami-Dade being the 9th;
5. Total weighted cases, with civil traffic cases being given a weight of 1.5 - 9 peer groups with Miami-Dade being the 9th;
6. Total weighted cases, with civil traffic cases being given a weight of 1 - 9 peer groups with Miami-Dade being the 9th;
7. Total weighted cases, without civil traffic cases - 9 peer groups with Miami-Dade being the 9th;
8. Total cases - 10 peer groups with just Orange and Broward being the 9th and with Miami-Dade being the 10th;

9. Total cases, without traffic - 9 peer groups with Miami-Dade being the 9th;
10. Total weighted cases, with civil traffic cases keeping the currently assigned weight of 3, per person total population - 3 peer groups with Madison being the 3rd;
11. Total weighted cases, with civil traffic cases being given a weight of 2, per person total population - 2 peer groups;
12. Total weighted cases, with civil traffic cases being given a weight of 1.5, per person total population - 2 peer groups;
13. Total weighted cases, with civil traffic cases being given a weight of 1, per person total population - 2 peer groups;
14. Total weighted cases, without civil traffic cases, per person total population - 2 peer groups;
15. Total cases per person total population - 3 peer groups with just Monroe, Glades and Madison being the 3rd; and,
16. Total cases, without traffic, per person total population - 2 peer groups.

While the analysis of the various case counting methods per person of total population produced some very interesting information, it did not produce a list which resembles those past CCOC lists of similarly situated counties as required by Sub-paragraph 28.35(2)(f)2. Therefore, the balance of this report will focus on the eight permutations which yielded at least nine (9) peer groups, while utilizing some of the knowledge gained in these other permutations.

CCOC is required by Sub-paragraph 28.35(2)(f)2. to prepare a cost comparison of similarly situated clerks, and by Sub-paragraph 28.35(2)(f)9. to “identify the budget of any clerk which exceeds the average budget of similarly situated clerks by more than 10 percent.” While it could be argued that no county is similarly situated to Miami-Dade, the caseload per population studies placed Miami-Dade in various places along the number of cases or number of weighted cases per population continuum. Therefore, Miami-Dade is capable of being compared and could be placed in a multi-county peer group. If placed in a multi-county peer group, Miami-Dade will be identified as a county with a budget which exceeds the average budget of the counties in the peer group by more than 10 percent. Likewise, if Miami-Dade is excluded from the large county peer group, Broward will be identified as a county with a budget which exceeds the average budget of the counties in the peer group by more than 10 percent.

An analysis of case counts, costs, and budgets requires statistical calculations. Many times, the first stop in those statistical calculations is a determination of standard deviation. Generally, after this determination is made, a reviewer looks for those data points which are at least two standard deviations from the mean. With this being the case, it can be argued that peer

groups with only one, two, or three members should not be used, as no meaningful standard deviation analysis will occur with data from so few members. Although internally the CCOC budget committee compares all counties, the Legislature apparently envisioned some type of peer group system.

Having said the above, it is my recommendation that we adopt eight (8) peer groups. Further, it appears the similarly situated counties should be based upon either population or case counts in order to be consistent with Sub-paragraph 28.35(2)(f)2. For budgeting purposes, pure case counts without workload weighting are not very helpful. Whether a peer group is based upon population or weighted workloads, questions will always be asked about the other measure; therefore, either method seems appropriate for CCOC purposes. Based upon the current case weighting and the guidelines mentioned above:

- 1) No less than four (4) counties per peer group;
- 2) No county in a population peer group with a county with more than twice its population; and
- 3) No county in a weighted case peer group with a county with more than twice its total weighted cases

the possible peer groups by population and by weighted case count would be:

| <b>County</b>     | <b>April 1,<br/>2019 Pop<br/>Estimate</b> | <b>Peer County</b>  | <b>Total<br/>Weighted<br/>Cases with<br/>Civil Traffic<br/>as a 3</b> | <b>Peer County</b>  | <b>Total<br/>Weighted<br/>Cases with<br/>Civil Traffic<br/>as a 1.5</b> | <b>Peer</b> |
|-------------------|---|---------------------|---|---------------------|---|-------------|
| <b>Lafayette</b>  | 8,482                                     | 1 <b>Lafayette</b>  | 5,507   | 1 <b>Lafayette</b>  | 4,738   | 1           |
| <b>Liberty</b>    | 8,772                                     | 1 <b>Union</b>      | 8,586   | 1 <b>Liberty</b>    | 7,317   | 1           |
| <b>Franklin</b>   | 12,273                                    | 1 <b>Liberty</b>    | 9,186   | 1 <b>Union</b>      | 7,800   | 1           |
| <b>Gulf</b>       | 13,082                                    | 1 <b>Calhoun</b>    | 10,772  | 1 <b>Calhoun**</b>  | 9,944   | 1           |
| <b>Glades</b>     | 13,121                                    | 1 <b>Franklin</b>   | 12,698  | 2 <b>Franklin</b>   | 11,473  | 2           |
| <b>Calhoun</b>    | 14,067                                    | 1 <b>Gulf</b>       | 12,757  | 2 <b>Gulf</b>       | 12,171  | 2           |
| <b>Hamilton</b>   | 14,600                                    | 1 <b>Gilchrist</b>  | 14,654  | 2 <b>Gilchrist</b>  | 12,271  | 2           |
| <b>Jefferson</b>  | 14,776                                    | 1 <b>Dixie</b>      | 16,741  | 2 <b>Jefferson</b>  | 12,486  | 2           |
| <b>Union</b>      | 15,505                                    | 1 <b>Jefferson</b>  | 17,115  | 2 <b>Dixie</b>      | 14,238  | 2           |
| <b>Dixie</b>      | 16,610                                    | 1 <b>Holmes</b>     | 20,580  | 2 <b>Holmes</b>     | 17,244  | 2           |
| <b>Gilchrist</b>  | 17,766                                    | 2 <b>Washington</b> | 22,542  | 2 <b>Glades</b>     | 17,335  | 2           |
| <b>Madison</b>    | 19,570                                    | 2 <b>Hamilton</b>   | 24,398  | 2 <b>Washington</b> | 19,922  | 2           |
| <b>Holmes</b>     | 20,049                                    | 2 <b>Baker</b>      | 25,238  | 2 <b>Hamilton</b>   | 20,233  | 2           |
| <b>Taylor</b>     | 22,458                                    | 2 <b>Taylor</b>     | 25,398  | 3 <b>Taylor</b>     | 20,277  | 2           |
| <b>Washington</b> | 25,387                                    | 2 <b>Glades</b>     | 26,666  | 3 <b>Baker</b>      | 21,920  | 2           |

|              |         |   |              |         |   |              |         |   |
|--------------|---------|---|--------------|---------|---|--------------|---------|---|
| Hardee       | 27,385  | 2 | Wakulla      | 27,934  | 3 | Wakulla      | 23,710  | 3 |
| Baker        | 28,249  | 2 | Hardee       | 30,526  | 3 | Hardee       | 25,045  | 3 |
| Bradford     | 28,682  | 2 | Desoto       | 33,541  | 3 | Desoto       | 28,408  | 3 |
| Wakulla      | 32,976  | 2 | Suwannee     | 42,157  | 3 | Madison      | 31,834  | 3 |
| DeSoto       | 36,065  | 3 | Hendry       | 44,250  | 3 | Hendry       | 36,083  | 3 |
| Hendry       | 40,120  | 3 | Levy         | 45,522  | 3 | Bradford     | 36,383  | 3 |
| Levy         | 41,330  | 3 | Okeechobee   | 45,603  | 3 | Suwannee     | 36,450  | 3 |
| Okeechobee   | 41,808  | 3 | Jackson      | 45,771  | 3 | Jackson      | 36,812  | 3 |
| Suwannee     | 45,423  | 3 | Gadsden      | 46,527  | 3 | Okeechobee   | 37,893  | 3 |
| Gadsden      | 46,277  | 3 | Bradford     | 47,774  | 3 | Gadsden      | 38,343  | 3 |
| Jackson      | 46,969  | 3 | Madison      | 49,979  | 3 | Levy         | 39,549  | 3 |
| Walton       | 70,071  | 3 | Walton       | 58,846  | 4 | Walton       | 52,599  | 4 |
| Columbia     | 70,492  | 3 | Putnam       | 70,331  | 4 | Putnam       | 63,412  | 4 |
| Putnam       | 73,268  | 4 | Columbia     | 74,711  | 4 | Columbia     | 63,583  | 4 |
| Monroe       | 76,212  | 4 | Highlands    | 75,368  | 4 | Nassau       | 65,779  | 4 |
| Nassau       | 85,070  | 4 | Nassau       | 77,864  | 4 | Highlands    | 66,460  | 4 |
| Highlands    | 103,434 | 4 | Sumter       | 91,642  | 4 | Sumter       | 72,232  | 4 |
| Flagler      | 110,635 | 4 | Flagler      | 92,466  | 4 | Flagler      | 79,605  | 4 |
| Sumter       | 128,633 | 4 | Citrus       | 107,821 | 4 | Citrus       | 93,454  | 4 |
| Citrus       | 147,744 | 5 | Indian River | 123,846 | 5 | Indian River | 101,589 | 4 |
| Indian River | 154,939 | 5 | Monroe       | 138,917 | 5 | Monroe       | 108,782 | 5 |
| Martin       | 158,598 | 5 | Martin       | 147,327 | 5 | Martin       | 117,405 | 5 |
| Bay          | 167,283 | 5 | Charlotte    | 149,071 | 5 | Santa Rosa   | 129,173 | 5 |
| Santa Rosa   | 179,054 | 5 | Santa Rosa   | 159,887 | 5 | Charlotte    | 133,323 | 5 |
| Charlotte    | 181,770 | 5 | Hernando     | 165,928 | 5 | St. Johns    | 143,586 | 5 |
| Hernando     | 188,358 | 5 | St. Johns    | 170,446 | 5 | Hernando     | 144,042 | 5 |
| Okaloosa     | 201,514 | 5 | Clay         | 189,078 | 5 | Clay         | 149,250 | 5 |
| Clay         | 215,246 | 5 | Okaloosa     | 194,619 | 5 | Okaloosa     | 172,215 | 5 |
| St. Johns    | 254,412 | 5 | Alachua      | 225,952 | 5 | Alachua      | 188,074 | 5 |
| Alachua      | 267,306 | 5 | Leon         | 255,498 | 6 | Leon         | 219,248 | 6 |
| Leon         | 296,499 | 6 | Marion       | 271,465 | 6 | Collier      | 228,946 | 6 |
| St. Lucie    | 309,359 | 6 | Lake         | 278,993 | 6 | Lake         | 232,396 | 6 |
| Escambia     | 321,134 | 6 | Bay          | 281,970 | 6 | St. Lucie    | 241,052 | 6 |
| Lake         | 357,247 | 6 | Collier      | 282,376 | 6 | Manatee      | 246,414 | 6 |
| Marion       | 360,421 | 6 | Manatee      | 286,695 | 6 | Marion       | 246,678 | 6 |
| Osceola      | 370,552 | 6 | St. Lucie    | 296,225 | 6 | Bay          | 254,856 | 6 |
| Collier      | 376,706 | 6 | Escambia     | 344,732 | 6 | Escambia     | 302,315 | 6 |
| Manatee      | 387,414 | 6 | Sarasota     | 378,660 | 6 | Sarasota     | 306,429 | 6 |
| Sarasota     | 426,275 | 6 | Osceola      | 395,422 | 6 | Osceola      | 310,174 | 6 |
| Seminole     | 471,735 | 6 | Pasco        | 446,297 | 6 | Seminole     | 346,311 | 6 |
| Pasco        | 527,122 | 6 | Seminole     | 447,931 | 6 | Pasco        | 398,204 | 6 |
| Volusia      | 538,763 | 6 | Brevard      | 480,874 | 6 | Brevard      | 416,707 | 6 |
| Brevard      | 594,469 | 7 | Volusia      | 597,369 | 7 | Volusia      | 525,086 | 7 |
| Polk         | 690,606 | 7 | Lee          | 712,365 | 7 | Lee          | 574,623 | 7 |

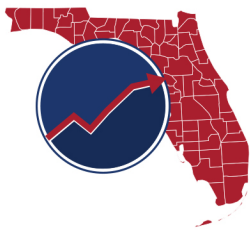
|                     |           |   |                     |           |   |                     |           |   |
|---------------------|-----------|---|---------------------|-----------|---|---------------------|-----------|---|
| <b>Lee</b>          | 735,148   | 7 | <b>Polk</b>         | 737,383   | 7 | <b>Polk</b>         | 619,999   | 7 |
| <b>Duval</b>        | 970,672   | 7 | <b>Pinellas</b>     | 922,770   | 7 | <b>Pinellas</b>     | 805,392   | 7 |
| <b>Pinellas</b>     | 978,045   | 7 | <b>Duval</b>        | 1,145,182 | 7 | <b>Duval</b>        | 983,046   | 7 |
| <b>Orange</b>       | 1,386,080 | 8 | <b>Palm Beach</b>   | 1,473,888 | 8 | <b>Palm Beach</b>   | 1,213,589 | 8 |
| <b>Hillsborough</b> | 1,444,870 | 8 | <b>Hillsborough</b> | 1,525,781 | 8 | <b>Hillsborough</b> | 1,321,835 | 8 |
| <b>Palm Beach</b>   | 1,447,857 | 8 | <b>Orange</b>       | 1,679,194 | 8 | <b>Orange</b>       | 1,323,817 | 8 |
| <b>Broward</b>      | 1,919,644 | 8 | <b>Broward</b>      | 2,073,974 | 8 | <b>Broward</b>      | 1,696,361 | 8 |
| <b>Miami-Dade*</b>  | 2,812,130 | 8 | <b>Miami-Dade*</b>  | 4,104,416 | 8 | <b>Miami-Dade*</b>  | 3,090,850 | 8 |

\*Miami-Dade has been placed into Group 8 to comply with the statutory analysis requirements.

\*\*Calhoun was kept in Group 1 although they have slightly more than double Lafayette's total weighted cases if traffic cases receive a 1.5 weight from the PIE committee. Placing Calhoun in Group 1 will allow a somewhat more meaningful statistical analysis of Group 1, if such an analysis is deemed necessary.

Of these, I would recommend using the Total Weighted Cases with Traffic Cases Weighted 1.5.





## AGENDA ITEM 7

**DATE:** July 8, 2020  
**SUBJECT:** DFS Audit Findings  
**COMMITTEE ACTION:** For informational purposes

### OVERVIEW:

The Budget Committee requested CCOC staff to report on Department of Financial Service (DFS) Audit findings so clerks can be aware of items of note before building their next budget request. A full history of DFS Article V audits (SFY 2006-07 through the present) can be found on their website: <https://www.myfloridacfo.com/division/aa/AuditsReviews/>. CCOC staff meet with DFS staff from the Bureau of Auditing, Article V Section, to review their findings and discuss the schedule of audits twice a year. DFS conducts Article V audits every three to five years.

The following objectives have been established by DFS for the audit of court-related expenditures:

- Evaluate whether the Clerk used other funding sources (from the County or any of the 10% of fines from the Public Records Modernization Trust Fund) to subsidize the court-related budget and/or expenditures (for audit periods prior to July 1, 2017).
- Evaluate whether expenditures were within the budgeted appropriations.
- Evaluate the accuracy and completeness of expenditures reported on the Clerk of Court Expenditure and Collections Report.
- Evaluate whether court-related expenditures were in compliance with sections 28.35(3)(a) and 28.37(5), F.S.
- Evaluate whether court-related expenditures were properly authorized, recorded, and supported.
- Evaluate whether the Clerk's salary and total payroll costs were within the applicable caps established by the Florida Legislature's Office of Economic and Demographic Research.
- Evaluate the Clerk's methodology for allocating payroll costs between court and non-court related functions.

The following counties had audits completed during SFY 2018-19:

- |             |                 |               |
|-------------|-----------------|---------------|
| 1. Columbia | 6. Wakulla      | 11. Pinellas  |
| 2. Union    | 7. Nassau       | 12. Gilchrist |
| 3. Calhoun  | 8. Hillsborough | 13. Duval     |
| 4. Hernando | 9. Baker        |               |
| 5. Bradford | 10. Lee         |               |

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## AGENDA ITEM 14 – DFS AUDIT FINDINGS

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The following counties had audits completed in SFY 2019-20:

- |              |                |                |
|--------------|----------------|----------------|
| 1. Sarasota  | 6. Dixie       | 11. Santa Rosa |
| 2. Clay      | 7. Orange      | 12. Taylor     |
| 3. Volusia   | 8. Manatee     | 13. Osceola    |
| 4. Lafayette | 9. Citrus      |                |
| 5. Gadsden   | 10. Washington |                |

A summary of the audit findings for SFY 2018-19 (**Attachment 1**) and SFY 2019-20 (**Attachment 2**) are attached. The summary includes the audit findings, auditor recommendations, and the Clerk's response by county in order of audit report date.

The most common audit findings are as follows:

1. Communications Services funded from CCOC and not County
2. Internal Control Deficiencies
  - a. Payroll Timecards
  - b. Bank Reconciliations
  - c. P-Card Reconciliations
  - d. Segregation of Duties
  - e. Authorized Signature Card
3. Overhead Allocation Methodologies
4. Allowable Court-Related Expenditures (s. 28.35(3)(a), F.S.)
5. Clerk salary exceeded statutory cap set by EDR and in s. 145.051, F.S.
6. Required Submission of CCOC Reports
  - a. No supporting documentation for data reported on CCOC reports

Results of DFS audits were incorporated in CFY 2020-21 Budget Instructions.

**COMMITTEE ACTION:** For informational purposes

**LEAD STAFF:** Marleni Bruner, Senior Budget Manager

**ATTACHMENTS:**

1. SFY 2018-19 DFS Article V Audit Findings – Summary
2. SFY 2019-20 DFS Article V Audit Findings – Summary (through March 2020)



## FLORIDA CLERKS OF COURT OPERATIONS CORPORATION

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The following is a summary of the Florida Department of Financial Services (DFS) Article V Clerk of the Circuit Court Expenditure Compliance Audit.

### SFY 2018-2019

#### 1. **Columbia** – Report # [2018-27](#) (Report Date: July 30, 2018)

##### Audit Findings:

- Communications Services were improperly charged to “court-related” cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S.
  - 4 instances identified from sampled documents
  - \$982 total expenditures
    - Rental of copy machine, printer toner, and a printer drum unit totaling \$788.
    - Membership renewal to the American Institute of Certified Public Accountants (AICPA) for Clerk Finance Director totaling \$194.
- Overhead Allocation Methodologies Improvement Needed:
  - Management estimates used for FTE overhead between court and non-court related functions.
  - No supporting documentation was provided to substantiate the time and effort employees spent working on court vs. non-court related functions.

##### Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Reimburse the Clerks of Courts Trust Fund for the \$788 for Communications Services expenditures.
- Establish a methodology for tracking employees’ time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
  - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
    - Random Moment Sampling
    - Time Study

##### Clerk Responses:

- Communications Services – Clerk disagreed with auditor findings regarding the three identified expenditures related to the printers. The Clerk avowed that “paying for reasonable administrative costs” (of s. 28.35(3)(a)), F.S. were not a part of the

Uniform Statewide Reporting System indicated in s. 29.008(1)(f)(2), F.S. Conversely, the Clerk did agree that state funds should not be used for membership renewals.

- Overhead Allocation Methodologies Improvement Needed – Clerk agreed with auditors and asserted that a new method will be developed to track employees' time and effort between court and non-court related activities.

## 2. Union – Report # [2018-28](#) (Report Date: September 4, 2018)

### Audit Findings:

- Internal Control Deficiencies identified for sampled administrative expenditures.
  - 6 of 20 identified from sampled documents
  - \$685 total expenditures
  - No documented authorization and/or approval for goods purchased.
- Overhead Allocation Methodologies Improvement Needed:
  - Management estimates used for FTE overhead between court and non-court related functions.
  - No supporting documentation was provided to substantiate the time and effort employees spent working on court v non-court related functions.

### Auditor Recommendations:

- Document all authorization/approvals of purchased goods and have a separate individual (person) verify and document that goods ordered match the goods received.
- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
  - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
    - Random Moment Sampling
    - Time Study

### Clerk Responses:

- Clerk agreed with auditor that Union is a small office with a lack of resources. The recommended processes were already underway and was currently exploring ways to document this newly implemented procedure without creating additional undue workload.
- Clerk restated the fact that Union was a small office with a small staff. The costs outweighed the benefits of implementing the suggested overhead allocation methodologies presented by the auditors. It was stated that if a sense of doubt was created in relation to the accuracy of employee workload allocations, that a time study or similar study would be conducted.

## 3. Calhoun – Report # [2018-29](#) (Report Date: August 13, 2018) No Audit Findings

**4. Hernando – Report # [2018-30](#) (Report Date: October 25, 2018)****Audit Findings:**

- Communications Services were improperly charged to “court-related” cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S.
  - 6 instances identified from sampled documents
  - \$6,513 total expenditures
    - Facsimile machine for \$332
    - Imprinted table cover embroidered with Clerk logo for \$172
    - Advertising in the Scene Magazine for \$116
    - Advertising in Church bulletin for \$743
    - Cellphone Stipends to 5 employees totaling \$5,150.
- Salary Requirements of Clerk Calculated by the EDR, according to s. 145.051, F.S.
  - During CFY 16-17, it was verified that the Clerk’s salary exceeded the salary cap indicated in the EDR by \$229.

**Auditor Recommendations:**

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Ensure that the Clerk’s office adhere to the salary cap as stated in s. 145.051, F.S. and the EDR.

**Clerk Responses:**

- The Clerk agreed with all recommended audit findings presented by DFS.
- Clerk contended that the excess of funds was attributable to a small stipend, to the Clerk, for a cell phone allowance. Furthermore, this expenditure was deemed a reasonable administrative support cost and it enabled the Clerk to carry out court-related functions. Finally, the Clerk stated that moving forward that these expenditures and usages would be documented.

**5. Bradford – Report # [2018-31](#) (Report Date: October 30, 2018)****Audit Findings:**

- Communications Services were improperly charged to “court-related” cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S. and Administrative Expenditure Allocation Methodologies should be consistent with approved allocation percentages.
  - 3 instances identified from sampled documents
  - \$658 total expenditures
    - Telephone headset (used for court and non-court) for \$230 but did not allocate expenditure to court manner consistent with the employee’s overhead allocation percentage.
    - Late fee of \$39 pertaining to a credit card that is used for court and non-court expenditures. The late fee was booked directly to court,

- when it should have been allocated between court and non-court based on the approved administrative allocation percentages.
  - Time clock (used for court and non-court) for \$389. This expenditure was booked directly to court, when it should have been allocated between court and non-court based on the approved administrative allocation percentages.
- Internal Control Deficiencies identified for sampled administrative expenditures.
- Payroll Timecards – No documentation was provided of the individuals who prepared (summary totals) and approved the timecards.
  - One (1) employee was not paid for 0.50 hours of overtime worked was not reflected on a timecard.
  - One (1) employee was paid for 0.25 hours of overtime was not reflected on the timecard.
- Bank reconciliations – No documentation was given of the preparer or the reviewer
- Authorized Signature Card of Clerk's operating account – Verified that only one signature card was related to the operating bank account; there should be at least two authorized signers.

Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Ensure that only those costs considered reasonable administrative support costs to enable the Clerk's office to carry out its court-related functions be allocated to court-related expenditures.
- Verify and document all employee timecards and pay rates to ensure employees are being paid the correct wages based on hours worked.
- Verify and document the review and approval of such initials and dates of all timecards.
- Document the preparer and reviewer of all bank reconciliations, including the date prepared and reviewed.
- Have at least two persons designated as having the authority to sign checks in the Clerk's absence.

Clerk Responses:

- Clerk agreed with all audit finding recommendations regarding Communications Services & Administrative Expenditure Allocation Methodologies.
- Payroll Timecards – Clerk stated that an additional staff member will be assigned to review the preparer's work and that this would be documented by initialing and dating the time as indicated.
- Authorized Signature Card of Clerk's operating account – Due to small size of office finding an independent person was difficult. The Clerk vies that maintaining a proper Segregation of Duties is important and that the Clerk has consulted with the IG auditor and external auditor to find someone whose duties do not conflict who could become an authorized signer of the Clerk's operating account.



**6. Wakulla – Report # [2018-32](#) (Report Date: December 17, 2018)****Audit Findings:**

- Communications Services were improperly charged to “court-related” cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S.
  - 9 instances identified from sampled documents
  - \$3,655 total expenditures
    - Software licenses and Computer Hardware for \$2,818.
    - Financial Newsletter Subscriptions for \$87.
    - Cellphone Stipend to Employee for \$760.
- Internal Control Deficiencies identified for sampled administrative expenditures.
  - 14 of 20 identified from sampled documents
  - \$6,577 total expenditures
  - No documented authorization and/or approval for goods purchased.

**Auditor Recommendations:**

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Document all authorization/approvals of purchased goods and have a separate individual (person) verify and document that goods ordered match the goods received.

**Clerk Responses:**

- Expenditures were funded by using an internal fund transfer account from the State Court Fund from the Clerk’s Operating (Board funded) account.
  - Was agreed that Clerk should use proper accounting coding from the Florida Uniform Accounting System Manual for these expenditures.
- Clerk agreed with modifying the verification/approval process concerning the aforesaid identified deficiencies.

**7. Nassau – Report # [2018-33](#) (Report Date: December 4, 2018)****Audit Findings:**

- Communications Services were improperly charged to “court-related” cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S.
  - 1 instance identified from sampled documents
  - \$189 total expenditures
    - Purchase of window blinds and allocated \$74 to court-related cost center (Blinds were purchased to provide privacy for HR Executive’s office).



Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.

Clerk Responses:

- Clerk agreed with all audit finding recommendations. Clerk made an accounting error correction in the General Ledger so that this entry would eliminate any financial impact to court-related expenditures for the CFY 2017-18.

**8. Hillsborough – Report # 2019-34 (Report Date: March 6, 2019)**

Audit Findings:

- Unallowable Expenditures were improperly charged to “court-related” cost centers per s. 28.35(3)(a), F.S.
  - 2 instances
  - \$2,003 total expenditures
    - \$186 for button making machine
    - \$1,817 armless tacking chairs for public waiting area
- Travel – Clerk’s travel policy states that traveler must provide written justification that hotel accommodations are most economical choice, and that designated travel agency will maintain list of hotel accommodations at the government rate.
  - No justification provided for \$252 per night room rate for Courts and Justice Executive Forum in Utah
  - No justification for \$221 per night room rate for Tyler Connect Conference in Massachusetts
- Purchasing Card Reconciliations – no documentation for monthly P-Card reconciliation of statements.
- Improper use of the Florida Uniform Accounting System Manual
  - 37 out of 40 expenditures sampled were charged to subaccount 604 – Clerk of Court Administration and not to the benefiting cost center
- Overhead Allocation Methodologies Improvement Needed:
  - Management estimates used for FTE overhead between court and non-court related functions.
  - No supporting documentation was provided to substantiate the time and effort employees spent working on court vs. non-court related functions.

Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Adhere to s. 112.061, F.S. and Clerk’s office travel policy to ensure travel and lodging rates can be justified as the most economical.
- Conduct monthly reconciliation of P-Card statements with proper documentation.
- Record administrative expenditures in general ledger using the expenditure account codes provided in the Florida Uniform Accounting System Manual that properly allocate the expenditures to the benefiting cost center.

- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
  - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
    - Random Moment Sampling
    - Time Study

Clerk Responses:

- Clerk agrees that chairs should have come from county funds and will reimburse the trust fund. However, Clerk does not agree that button making machine was not a reasonable administrative support cost for court operations but will reimburse the trust fund for \$2,003.
- Clerks feels the office's travel policy adheres to s. 112.061, F.S. and encourages conference attendees to stay at hotel of conference to avoid additional travel costs such as taxis or rentals cars citing that the additional room cost outweighs the additional travel costs incurred by staying somewhere else cheaper.
- Agrees to review P-Card monthly reconciliation documentation procedures.
- Agrees with finding regarding the use of the Uniform Accounting System Manual and will begin implementing in the next fiscal year.
- Open to studying other indirect cost allocation methodologies for some overhead departments rather than using FTEs but does not agree that random moment sampling is appropriate methodology to use office wide.

**9. Baker – Report # 2019-34 (Report Date: March 11, 2019)**

Audit Findings:

- Improper use of the Florida Uniform Accounting System Manual
  - 20 out of 20 expenditures sampled were charged to subaccount 604 – Clerk of Court Administration and not to the benefiting cost center. Jury Management (608) not used at all.
  - Payroll expenditures not classified to expenditure code 608 for Jury Management or 713 Information Services.

Auditor Recommendations:

- Record expenditures in general ledger using the expenditure account codes provided in the Florida Uniform Accounting System Manual that properly allocate the expenditures to the benefiting cost center.

Clerk Responses:

- Clerk concurs with findings and will change their financial system to match Uniform Accounting System Manual codes for Clerk of Court Administrative charges and Jury Management charges, including payroll expenditures, at the beginning of the next fiscal year.
- Additionally, took corrective action regarding bank reconciliations by having the preparer sign the cover sheet and have the Clerk review and sign for final approval.

**10. Lee – Report # 2019-36 (Report Date: March 18, 2019)****Audit Findings:**

- Overhead Allocation Methodologies Improvement Needed:
  - Management estimates used for FTE overhead between court and non-court related functions.
  - No supporting documentation was provided to substantiate the time and effort employees spent working on court vs. non-court related functions.

**Auditor Recommendations:**

- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
  - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
    - Random Moment Sampling
    - Time Study

**Clerk Responses:**

- Clerk believes FTE allocation schedule and analysis are accurate and appropriately reflect the FTE overhead between court and non-court function; however, will inquire with other Clerks regarding alternate methods used for FTE shared allocations.

**11. Pinellas – Report # 2019-37 (Report Date: March 19, 2019)****Audit Findings:**

- Internal Control Deficiencies identified for sampled administrative expenditures per s. 28.35(3)(a), F.S.
  - 2 expenditures totaling \$465 for supplies (disposable plates, table covers, cutlery, etc.) for leadership retreat. Documentation did not demonstrate reasonable administrative support costs or were essential to duties and responsibilities of the Clerk's office.
- Communications Services were improperly charged to "court-related" cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S.
  - 2 expenditures totaling \$17,998 for computer software license and the maintenance of a copier.
- County funded facilities cost per s. 29.008(1)(a), F.S.
  - 1 expenditure totaling \$650 for transport of furniture to surplus
- Manual and electronic oversight controls need improvement.

**Auditor Recommendations:**

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Ensure cost of facilities is funded from county per s. 29.008(1)(a), F.S.

- Reimburse the Clerks of Courts Trust Fund for the \$18,648 for unallowable expenditures.
- Ensure adequate controls for cash handling, recording, and disbursements are in place and being followed to prevent clerical errors.

Clerk Responses:

- Clerk concurs with finding related to purchase of supplies for leadership retreat.
- Clerk concurs with finding and will no longer charge computer software licenses, copy machine maintenance or transportation of furniture to surplus as court related.
- Clerk acknowledges the finding related to oversight controls and will evaluate and vet current practices and ensure procedures are clear, understandable, and followed.

**12. Gilchrist – Report # 2019-38 (Report Date: May 15, 2019)**

Audit Findings:

- Communications Services were improperly charged to “court-related” cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S.
  - 1 expenditure totaling \$278 for software system maintenance.
- Internal Control Deficiencies identified for sampled administrative expenditures.
  - 5 of 20 identified from sampled documents
  - \$1,079 total expenditures
  - No documented authorization and/or approval that goods purchased matched goods received.
- Overhead Allocation Methodologies Improvement Needed:
  - Management estimates used for FTE overhead between court and non-court related functions.
  - No supporting documentation was provided to substantiate the time and effort employees spent working on court vs. non-court related functions.

Auditor Recommendations:

- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Document all authorization/approvals of purchased goods and have a separate individual (person) verify and document that goods ordered match the goods received.
- Establish a methodology for tracking employees’ time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
  - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
    - Random Moment Sampling
    - Time Study

Clerk Responses:

- Clerk acknowledges and will ensure all future cost allocations comply with statutory guidance.
- Clerk noted small office size often involves the clerk themselves doing much of the work but will establish a signature approval process for authorized purchases and confirmation of receipt of purchased items.
- Clerk acknowledge the recommendation and believes their allocation accurately reflects the duties performed by their FTE, based on the working knowledge of the staff and workload; however, office will review current methodology for improvement.

**13. Duval – Report # 2019-39 (Report Date: June 26, 2019)**Audit Findings:

- Communications Services were improperly charged to “court-related” cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S.
  - 11 expenditures totaling \$114,933 for copier lease, renewal of software license, software extended warranty, laptop, document scanner, desktops, speakers, and cell phone bills.
- Internal Control Deficiencies identified for sampled administrative expenditures.
  - 6 administrative expenditures were not “reasonable administrative support costs” totaling \$1,933.
  - 4 expenditures totaling \$1,188 for candy, balloons, flags, and support bracelets for Domestic Violence Awareness event.
  - 2 expenditures totaling \$745 for a microwave and refrigerator for breakroom at satellite branch
- Payment of dues to Florida Institute of Certified Public Accountants
  - 1 expenditure totaling \$335
  - County could not provide evidence and supporting documentation that the membership was essential to the statutory court-related duties of the office.
- Improper use of the Florida Uniform Accounting System Manual
  - Account numbers started with 51XXXXX through 59XXXXX when codes 5XX.XXX should be used from non-court related expenditures and codes 6XX.XXX should be used for court-related expenditures.
  - No policy in place for which funds are charged to fund accounts Fund 11001 (clerk expenses paid by the City) and Fund 11002 (clerk expenses paid by the clerk).
- Service Award – totaled \$121 before tax when the maximum is \$100 per s. 110.1245(3), F.S. and should not have been charged tax.
- Overhead Allocation Methodologies Improvement Needed:
  - Management estimates used for FTE overhead between court and non-court related functions.
  - No supporting documentation was provided to substantiate the time and effort employees spent working on court vs. non-court related functions.
- Internal Controls

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## DFS ARTICLE V FINDINGS – SUMMARY

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- Reconcile billing from City to Clerk's office for expenditures incurred on behalf of the Clerk's office.
- Interest credit and interest charge on bill did not have calculation.
- Fleet expenditures charged to State Funds

### Auditor Recommendations:

- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure cost of facilities is funded from county per s. 29.008(1)(a), F.S.
- Ensure expenditures are allowable per s. 216.345, F.S. for memberships
- Record administrative and payroll expenditures in general ledger using the expenditure account codes provided in the Florida Uniform Accounting System Manual that properly allocate the expenditures to the benefiting cost center. Clerk should document in a written policy the procedures for classifying expenditures for two funds indicated.
- Ensure service awards do not exceed the statutory maximum in s. 110.1245(3), F.S.
- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
  - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
    - Random Moment Sampling
    - Time Study

### Clerk Responses:

- Clerk partially agrees with finding related to unallowable expenditures. Agrees to remit \$79,864.39 for cell phone and hardware items but does not agree to remit \$35,068.96 for multifunction devices, customer queuing system and associated maintenance, citing it is not part of integrated computer system referenced in s. 29.008(1)(f)(2), F.S. and believes they are necessary to carry out their court-related duties in s. 28.35(3)(a), F.S.
- Agrees with recommendation for allowable expenditures; however, the Clerk feels that the Domestic Violence Awareness campaign materials help the public learn the services provided by Clerk's office related to domestic violence.
- Clerk partially agrees with finding related to membership as the Clerk feels it is imperative to the job in such a large county and will outline specific written criteria for the future.
- Clerk partially agrees with finding related to proper use of accounting codes from the Florida Uniform Accounting System Manual. Clerk will formalize policy related to classification of expenditures to the two funds utilized. Duval is in a unique situation as a City/County in which the City of Jacksonville provides payroll and majority of purchasing needs for the Clerk's office. The Clerk's office mirrors the City's General Ledger as they are included as part of the City's CAFR.
- Concurs with recommendation to follow statutory guidance regarding service awards.

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## DFS ARTICLE V FINDINGS – SUMMARY

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- Disagrees with finding regarding allocation as there is limited staff that perform shared responsibilities. Methodology currently used is reviewed and approved by the City's internal auditors annually.
- Partially agrees with finding regarding interest credit and charges. City internal auditors review interest charges and credits between the City and Clerk of the Court, as well as Clerk staff perform an annual reconciliation at the end of the fiscal year.
- Agrees with finding regarding review of Fleet Consolidated Billing Detail Report monthly.





## FLORIDA CLERKS OF COURT OPERATIONS CORPORATION

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The following is a summary of the Florida Department of Financial Services (DFS) Article V Clerk of the Circuit Court Expenditure Compliance Audit.

### SFY 2019-20

#### 1. **Sarasota** – Report # [2019-40](#) (Report Date: July 18, 2019)

##### Audit Findings:

- Six instances in which expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable administrative support cost.
  - Travel
    - In 2016-17 attendance to Association of Certified Fraud Examiners (ACFE) national conference in Washington, D.C. to obtain CPE credits. Hotel stay exceeded \$150 statutory cap. Room was \$172 per night and \$365 of \$1,107 was charged to the state.
    - In 2017-18 attendance to ACFE national conference in New York City. Hotel stay exceeded \$150 statutory cap. Room was \$230 per night and total cost of \$1,193 was charged to the state.
    - 2017 Community LIVE Conference – \$2,802 of total \$5,921 for the trip was charged to state. Hotel was \$209 per night.
    - 2018 Community LIVE Conference – \$2,848 of total \$5,194 for the trip was charged to state. Hotel was \$199 per night.
    - In 2018-19 one employee attended the Ontario Systems – Power Up Conference with \$1,632 of the total cost of \$1,834 was charged to the state. Hotel was \$204 per night.
    - Did not provide documentation that certification was required to the perform that statutorily required duties of the position
    - Did not provide justification that the trips were mission critical.
    - Did not show where teleconferencing was considered to obtain CPE credits or to provide training.
  - Financial Reporting and Recording
    - CFY 2018-19 Leadership training sessions \$13,860 of \$42,000 charged to state
    - CFY 2017-18 Annual subscription to PayScale Insight Subscription & Services \$4,125 of \$12,500 charged to the state.
  - Communication Services Expenditures
    - CFY 2016-17 \$13,419 of \$15,788 charged to state funds for archive writer, micro file with film unit, and archive processors.

- CFY 2016-17 \$6,474 of \$7,616 charged to state funds for support and maintenance for three scanners

Auditor Recommendations:

- Adhere to s. 112.061, F.S. and Clerk's office travel policy to ensure travel and lodging rates can be justified as the most economical.
- Consider other funding sources for certifications and CPEs that are not a requirement of the position.
- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.

Clerk Responses:

- Clerk disagreed with the finding regarding the ACFE certification and training from conferences stating that it was mission critical and aided in the role of the Clerk; however, agreed it wasn't a requirement. Also, the Clerk stated that the benefit of the increased hotel cost as part of the conference package reduced the need for additional expenses such as taxis or rental cars. Agreed to refund \$1,558 to TF.
- Clerk believes that it was mission critical to offer training opportunities to staff members and allows the office to maintain a classification and compensation program per s. 110.2035(1)(b), F.S.; however, agrees to return \$17,985 to the trust fund.
- Clerk disagrees with finding related to technology costs and points to the CCOC legal opinion included with the Budget Instructions; however, agrees to return \$19,893 to the trust fund.

**2. Clay – Report # [2019-41](#) (Report Date: July 24, 2019)**

Audit Findings:

- Two instances in which expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable administrative support cost.
  - CFY 2016-17 subscription to the Florida Bar Journal and the Florida Bar News for \$220
  - CFY 2017-18 purchased assorted birthday cards \$92 of \$110 allocated to court.

Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.

Clerk Responses:

- Clerk concurred with findings and agreed to remit \$312 back to the trust fund.

**3. Volusia – Report # [2019-42](#) (Report Date: August 1, 2019)****Audit Findings:**

- Five instances in which expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable administrative support cost.
  - CFY 2017-18 purchased framed artwork for \$77 for court employee
  - CFY 2017-18 \$277 of \$351 allocated to court for purchase and embroidering of 15 polo shirts for non-court employees
  - CFY 2018-19 purchased a microwave for \$176
  - Two expenditures totaling \$1,835 for office equipment maintenance of microfilm scanners
- Overhead Allocation Methodologies Improvement Needed:
  - Management estimates used for FTE overhead between court and non-court related functions.
  - No supporting documentation was provided to substantiate the time and effort employees spent working on court vs. non-court related functions.

**Auditor Recommendations:**

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
  - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
    - Random Moment Sampling
    - Time Study

**Clerk Responses:**

- Clerk concurred with findings and agreed to remit \$2,365 back to the trust fund.

**4. Lafayette – Report # [2019-43](#) (Report Date: August 16, 2019)****Audit Findings:**

- Internal Controls
  - 9 out of 20 administrative expenditures sampled totaling \$6,817 lacked documentation that verification of goods ordered matched goods received.
  - Bank reconciliations did not include documentation of the individual who prepared and reviewed with date stamp.
  - Travel – 4 instances with no travel authorization prior to travel to conference with three of the 4 not showing sign of approval
  - Two trips where travelers attended a two-day conference but did not incur an overnight stay but charged meals even though meals provided by conference.

**Auditor Recommendations:**

- Document all authorization/approvals of purchased goods and have a separate individual (person) verify and document that goods ordered match the goods received.
- Document the preparer and reviewer of all bank reconciliations, including the date prepared and reviewed.
- Adhere to s. 112.061(11)(a)1, F.S. and Clerk's office travel policy to ensure travel authorization is obtained prior to travel along with review and approval of supervisor prior to travel.
- Adhere to s. 112.061(1)(m), F.S. regarding reimbursement for meals.

Clerk Responses:

- Clerk concurred with findings and agreed to necessary changes.

**5. Gadsden** – Report # [2019-44](#) (Report Date: September 6, 2019)

Audit Findings:

- Communications Services were improperly charged to “court-related” cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S.
  - CFY 2016-17 a charge of \$242 of \$485 allocated to court for the rental of a copy machine.
- Overhead Allocation Methodologies Improvement Needed:
  - Management estimates used for FTE overhead between court and non-court related functions.
  - No supporting documentation was provided to substantiate the time and effort employees spent working on court vs. non-court related functions.

Auditor Recommendations:

- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
  - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
    - Random Moment Sampling
    - Time Study

Clerk Responses:

- Clerk concurred with findings and agreed to remit \$242 back to the trust fund and will adjust allocations based on time study diaries with ongoing review.

**6. Dixie – Report # [2019-45](#) (Report Date: September 26, 2019)****Audit Findings:**

- Three instances in which expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable administrative support cost.
  - CFY 2016-17 \$294 of \$444 charged to court for Sam's Club membership and cold medicine.
  - CFY 2017-18 \$271 of \$405 charged to court for Sam's Club membership.
- Communications Services were improperly charged to "court-related" cost centers and/or were not authorized as of record as being a reasonable administrative support cost per s. 29.008(1)(f)1, and 2, F.S.
  - Ten expenditures totaling \$4,060 of \$5,704 charged to state for a scanner, a printer, memory upgrade, desktop computer, server components, smart switch, laptop, exchange roller kit, copier lease, and smart server backups.
- Clerk did not have supporting documentation for information contained on CCOC reports and unable to provide evidence of reconciliation.
- Bank Signature cards and EFT execution authority should only list authorized signees.
  - Bank signature card still had former Clerk of the Circuit Clerk and former employee still had access authority for EFT.
- No travel policy on file and one instance of travel voucher for reimbursement did not show signature of approval for payment.
- No documented authorization and/or approval for goods purchased, receipt of goods and services, and costs related to purchase.
  - 1 out of 30 administrative expenditures not supported by an invoice or receipt
  - 10 out of 30 administrative expenditures with no documentation indicating verification and of approval that good received match goods ordered.
  - 18 out of 30 administrative expenditures with no documentation of authorization that items were approved for purchase.
- Employee pay rates should be documented and approved in personnel file.
- Overhead Allocation Methodologies Improvement Needed:
  - Management estimates used for FTE overhead between court and non-court related functions.
  - No supporting documentation was provided to substantiate the time and effort employees spent working on court vs. non-court related functions.
- Bank reconciliations – No documentation was given of the preparer or the reviewer

**Auditor Recommendations:**

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Implement procedures to support balances on CCOC reports and retain documents for audit purposes.
- Adhere to s. 112.061, F.S. and develop a travel policy for the Clerk's office whereby travel vouchers are approved by the Clerk or designated approver.
- Document all authorization/approvals of purchased goods and have a separate individual (person) verify and document that goods ordered match the goods

received. Also, recommend Clerk establish a policy that sets a threshold for the reaction of a purchase order and written documentation such as an email for lesser amounts.

- Retain current and approved personnel action forms for all employees in personnel file.
- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
  - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
    - Random Moment Sampling
    - Time Study
- Document the preparer and reviewer of all bank reconciliations, including the date prepared and reviewed.

#### Clerk Responses:

- Clerk concurred with audit findings related to court-related expenditures and will reimburse the trust fund a total of \$4,625.00 for non-allowed expenditures.
- We implement procedures to support balances on CCOC reports.
- Corrected bank signature cards and EFT access to only authorized individuals.
- Implemented a travel policy as recommended.
- Implemented purchasing policy as recommended.
- Will retain all current and approved payroll actions.
- Will establish a method of sampling employees' time and effort between court-related and non-court activities.
- Hired outside financial consultant who will be preparing bank reconciliations and will include reviewer and approver signatures.

#### **7. Orange – Report # [2019-46](#) (Report Date: October 8, 2019)**

##### Audit Findings:

- Three instances in which expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable administrative support cost.
  - CFY 2017-18 \$254 charged to state for 2500 postcards for passport applications.
  - CFY 2017-18 \$728 charged to the state for a yearly renewal of “Annual Partners of Education,” by the Orlando Times.
- The Clerk's office purchased equipment for their facility.
  - CFY 2016-17 \$164 was charged to the state for two signs for the marriage license and the passport services divisions to direct customers to the new location.
  - CFY 2017-18 \$671 was charged to the state for the purchase of three-room signs used to display to the public the services provided within the room.
- Overhead Allocation Methodologies Improvement Needed

Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
  - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
    - Random Moment Sampling
    - Time Study

Clerk Responses:

- Clerk concurred with finding; the expenditures were not properly coded as non-court expenditures at the time of entry into the financial system.
- Clerk concurred with the recommendation regarding equipment purchase.
- Clerk concurs with the recommendation and will review the employee's job duties for court versus non-court related allocation and will adjust as necessary.

**8. Manatee – Report # [2019-47](#) (Report Date: October 28, 2019)**Audit Findings:

- Three instances in which expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable administrative support cost.
  - CFY 2017-18 and CFY 2018-19 \$2,739 charged to court for cell phones.
- The Clerk's office purchased equipment for their facility.
  - CFY 2016-17 and CFY 2018-19 \$372 charged to the state for renting a copier.
- Payroll expenditures – No documentation was given of the preparer or the reviewer.

Auditor Recommendations:

- Clerk's office allocates as court-related expenditures only those costs authorized by the Statutes.
- Ensure that its court-related expenditures are allowable according to ss. 28.35(3)(a) and 29.008, F.S.
- Clerk's office should establish a method for sampling employees' time and effort between court-related and non-court related activities to ensure the allocation of payroll and administrative expenditures reflects an accurate appropriation of State funds.

Clerk Responses:

- Clerk concurs that expenditures were not properly coded to a non-court expenditure account at the time of entry into the payroll system.
- Clerk concurs and will no longer allow the rental charges for copiers to be charged against the court-related expenditures.



- Clerk takes the recommendation under advisement and will review their methodology for the allocation of payroll expenditures for employees performing overhead duties.

**9. Citrus – Report # [2019-48](#) (Report Date: December 11, 2019)**

Audit Findings:

- Two instances in which expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable administrative support cost.
  - CFY 2016-17 \$20 charged to the state for the removal of existing lettering and the addition of new lettering on the glass for the Injunctions Office.
  - CFY 2017-18 \$679 charged to the state for the purchase of a room divider used to provide a quiet and private location for petitioners to complete injunction petitions.
- Four instances totaling \$100 in which expenditures for cell phone subsidies had been allocated to court cost.
- Three instances where no travel authorization forms or other documentation indicating prior approval to attend conferences.
- Overhead Allocation Methodologies Improvement Needed

Auditor Recommendations:

- Ensure that its court-related expenditures are allowable according to ss. 28.35(3)(a) and 29.008, F.S.
- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Adhere to s. 112.061, F.S. and Clerk's office travel policy.
- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
  - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
    - Random Moment Sampling
    - Time Study

Clerk Responses:

- Clerk does not concur that court expenditures could be used on the divider purchased for areas for people to complete paperwork for domestic violence injunction.
- Clerk concurs with finding related to cell phone subsidies.
- Clerk concurs with finding related to travel policy.
- Clerk concurs with finding related to overhead methodology.

**10. Washington – Report # [2020-49](#) (Report Date: January 21, 2020)****Audit Findings:**

- Three instances in which computer expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable administrative support cost.
  - CFY 2016-17 \$670, CFY 2017-18 \$468 and \$500 charges for computer software
- Improper use of the Florida Uniform Accounting System Manual
  - Only 4 cost centers used, therefore expenditures not properly allocated.
- Incomplete guidelines for travel reimbursement.
- No documentation of a reconciliation of goods purchased against goods received.
- Overhead Allocation Methodologies Improvement Needed

**Auditor Recommendations:**

- Ensure that communication services costs are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Record administrative expenditures in general ledger using the expenditure account codes provided in the Florida Uniform Accounting System Manual that properly allocate the expenditures to the benefiting cost center.
- Adhere to s. 112.061, F.S. and expand Clerk's office travel policy.
- Document all authorization/approvals of purchased goods and have a separate individual (person) verify and document that goods ordered match the goods received.
- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
  - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
    - Random Moment Sampling
    - Time Study

**Clerk Responses:**

- Clerk felt the technology items were "reasonable administrative support costs" but agreed to return \$1,638.
- Plans to review allocation methodology to ensure expenditures match benefiting cost center.
- Revised travel policy and associated travel documents.
- Clerk noted that limited resources and office size for reason reconciliation of goods ordered to goods received not done but indicated that findings are isolated incidents and not an indication of systematic failure.
- Clerk also feels current methodology for allocations is sufficient for office size.

**11. Santa Rosa – Report # [2020-50](#) (Report Date: February 19, 2020)****Audit Findings:**

- Two instances in which expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable administrative support cost.
  - CFY 2017-18, \$99 charged to the state for copier rental.
  - CFY 2018-19, \$219 cost for two copier rentals
- Overhead Allocation Methodologies Improvement Needed
- Uniform accounting practices and procedures for local governments not followed.
  - Lump sum budget transfer of non-court expenses done at fiscal yearend.
  - Administrative expenditure allocation did not align with employee FTE allocation.
- Three instances of no documentation for a reconciliation of goods purchased against goods received.
- Travel
  - No documentation of prior authorization of travel or estimated costs.
  - Travel reimbursement forms do not contain required elements.
  - Traveler signed reimbursement form as the traveler and approver.
  - No supporting documentation for mileage claimed
  - Travel date missing on voucher form.

**Auditor Recommendations:**

- Ensure that expenditures are allowable per s. 29.008(1)(f)1, and 2, F.S.
- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
  - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
    - Random Moment Sampling
    - Time Study
- Record administrative expenditures in general ledger using the expenditure account codes provided in the Florida Uniform Accounting System Manual that properly allocate the expenditures to the benefiting cost center.
- Document all authorization/approvals of purchased goods and have a separate individual verify and document that goods ordered match the goods received.
- Adhere to s. 112.061, F.S. and expand Clerk's office travel policy.

**Clerk Responses:**

- Clerk disagrees with finding on County Funding because of the underfunding by the State of Florida.
- Clerk disagrees with finding related to allocation methodology and does not deem is necessary to verify data on an annual basis.
- Disagrees with improper use of accounting practices and procedures due to lack of funding from the State of Florida.
- Clerk stated that payment of goods indicates that a reconciliation of goods ordered to goods received has been done.
- Clerk agrees to implement the use of the DFS form for preauthorization of travel.

- Noted finding regarding lack of required elements on travel reimbursement forms.
- Clerk noted they would have the internal auditor sign for the Clerk of Court since that position does not have a supervisor.
- Stated that a Google Maps search could verify mileage at any time.
- Noted finding regarding missing travel date.

**12. Taylor** – Report # [2020-51](#) (Report Date: March 3, 2020)

Audit Findings:

- Overhead Allocation Methodologies Improvement Needed
- Internal Controls
  - Timesheets – Non-exempt employees did not complete timesheets; only required leave request forms and all other time considered time worked.
  - Payroll Authorizations – 3 authorized signers who signed their own paycheck at least once during CFY 2017-18 and CFY 2018-19 (7 total instances).
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Auditor Recommendations:

- Establish a methodology for tracking employees' time and effort between court and non-court related activities to ensure accuracy in the budgeting process and appropriation of State Funds.
  - Suggested Sampling Method (analogous to, Title IV-D Child Support Process)
    - Random Moment Sampling
    - Time Study
- Implement use of timesheets to accurately reflect time worked and approved leave signed by employee and supervisor
- Implement segregation of duties to prohibit authorized signers from signing their own paychecks.

Clerk Responses:

- Clerk is reviewing time study methodologies for reporting employee time between court and non-court related functions.
- Clerk is working to improve internal controls by installing a time clock and timesheets, as well as improving procedures to ensure signers do not sign their own paycheck.

**13. Osceola** – Report # [2020-52](#) (Report Date: March 3, 2020)

Audit Findings:

- One expenditure that was not considered a reasonable administrative support cost
  - CFY 2017-18, \$325 charged to state for firmware update
- Internal Controls
  - 2 instances \$119 lacked documentation that verification of goods ordered matched goods received.

Auditor Recommendations:

- Verify court-related expenditures are allowable by state law.
- Have a separate individual (person) verify and document that goods ordered match the goods received.

Clerk Responses:

- Clerk agreed and will update policy to ensure any communication services are charged to the BOCC including departments under Interlocal Agreement.
- Clerk has implemented procedure to ensure items received are signed for before delivery, then also verify and document goods received match goods ordered.