

Note: This list includes the most common expenditures noted during the Article V audits. The list should not be considered all inclusive. It is the responsibility of the Clerks' offices to stay informed of any changes to the Florida Statutes and the Florida Administrative Codes. The *Reference Guide for State Expenditures* located here:

<https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf> also serves as a guide in determining the allowability of State expenditures.

Travel expenditures should be in accordance with Section 112.061, F.S., Rule 69I-42, F.A.C., and applicable Laws of Florida.

Unallowable Expenditures

1. Cell phones (and monthly costs), cell phone cases or other accessories. *Section 29.008(1)(f)1, F.S.*
2. Phones, fax machines, Internet, etc. *Section 29.008(1)(f)1, F.S.*
3. Computer hardware and software, software maintenance, modems, printers, etc. *Section 29.008(1)(f)2, F.S.*
4. Maintenance including the following: costs of relocating employees to a different location, reconfiguration, grounds keeping, renovation and construction. *Section 29.008(1)(c), F.S.*
5. Meals or refreshments for meetings or celebrations. Justification must be provided to show that these expenditures are necessary in order for the Clerk's office to carry out its statutory duties under Section 28.35(3)(a), F.S. *Reference Guide for State Expenditures pg. 74.*
6. Greeting cards. *Section 286.27, F.S.*
7. Gift cards. *Section 216.262(1)(f), F.S.*
8. Furniture or equipment placed in a public use area. *Section 29.008 (1)(a), F.S.*
9. Storage units. *Section 29.008(1)(a), F.S.*
10. Cleaning services. *Section 29.008(1)(c), F.S.*
11. Memberships not essential to the statutory duties and responsibilities of the Clerk's office. *Section 216.345, F.S.*
12. Promotional items. Justification must be provided to show that these expenditures are necessary in order for the Clerk's office to carry out its statutory duties under Section 28.35(3)(a), F.S. *Reference Guide for State Expenditures pg. 75.*
13. Security camera systems. *Section 29.008(1)(e), F.S.*
14. Conferences unless related directly to a court-related function as outlined in Section 28.35(3)(a).
15. Professional certifications including professional license fees, tuition or fees to help an individual pass a professional licensure exam unless the training is directly related to the person's current official duties. *Reference Guide for State Expenditures pg. 63 and Section 216.345, F.S.*
16. Tuition or fees for continuing education classes for the sole purpose of maintaining any license unless expressly authorized by law to carry out or which must be necessarily implied to carry out the purpose or function expressly authorized. *Reference Guide for State Expenditures pg. 63 and Section 216.345, F.S.*

17. Tuition or Examination fees for professional certifications or professional licenses required for a person to perform his or her official duties unless specifically authorized by law. **Reference Guide for State Expenditures pg. 63 and Section 216.345, F.S.**
18. Educational Courses and Training Fees unless directly related to an employee's current court-related job duties. **Section 28.35(3)(a), F.S.**
19. Congratulatory telegrams, flowers, telegraphic condolences, decorative items (globe, statues, potted plants, picture frames, desk plaques etc.) Justification must be provided to show that these expenditures are necessary in order for the Clerk's office to carry out its statutory duties under Section 28.35(3)(a), F.S. **Reference Guide for State Expenditures pg. 74.**
20. Items used for the personal convenience of employees (water, portable heaters, fans, refrigerators, microwaves, clocks for private offices, picture frames, wall hangings, coffee pots and supplies. Justification must be provided to show that these expenditures are necessary in order for the Clerk's office to carry out its statutory duties under Section 28.35(3)(a), F.S. **Reference Guide for State Expenditures pg. 74.**
21. Advertisements and promotions unless related directly to a court-related function as outlined in Section 28.35(3)(a), F.S.

Allowable expenditures

1. Coffee and/or water for the jurors if located in a public area.
2. Copiers, scanners, printers that are used on a desktop or office area and are not connected to the network.
3. Furniture specifically for employee use (desk chairs, desks, etc.)
4. Microfilm and scanning documents with software (not connected to network.)