



CFY 2021-22 Operational Budget Instructions

October 1, 2021 – September 30, 2022

This page intentionally left blank.

JD Peacock, II
OKALOOSA COUNTY
EXECUTIVE COUNCIL CHAIR

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

Tiffany Moore Russell, ESQ.
ORANGE COUNTY
SECRETARY/TREASURER



STACY BUTTERFIELD, CPA
POLK COUNTY

JOHN CRAWFORD
NASSAU COUNTY

TODD NEWTON
GILCHRIST COUNTY

LAURA E. ROTH
VOLUSIA COUNTY

HARVEY RUVIN, ESQ.
MIAMI-DADE COUNTY

RON FICARROTTA
13TH JUDICIAL CIRCUIT JUDGE
SUPREME COURT APPOINTEE

NIKKI ALVAREZ-SOWLES, ESQ.
PASCO COUNTY
SENATE APPOINTEE

KEN BURKE, CPA
PINELLAS COUNTY
HOUSE APPOINTEE

JOHN DEW
EXECUTIVE DIRECTOR

FIRM OF BOYD AND DURANT
GENERAL COUNSEL

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

Dear Clerks and Clerk Staff,

Thank you for your hard work and diligence to the budget development process for the Clerks of Court. Every year, the Clerks face new challenges, and the Budget Committee is tasked with making sure all necessary information is captured.

The Budget Committee would like each Clerk to complete and submit an Operational Budget for CFY 2021-22. This information will allow the CCOC to provide data to our counterparts in the legislature and Governor's Office, as well as help provide useful information during legislative session as we work to accomplish our goals. The information will also aid the CCOC in their ongoing analysis and oversight of budgetary concerns throughout the fiscal year.

There are no major changes to the Operational Budget form from prior fiscal years.

The CCOC will host a Fall Budget Training that will include a session on the Operational Budget forms as a partnership with the FCCC. The training will be Friday, **November 19, 2021**, in Orlando. The training is already at capacity; however, the recording will be available on the CCOC website and through CertiClerk afterwards.

Please contact a CCOC Budget Manager should you have additional questions or concerns.

Warm Regards,

Tiffany Moore Russell, Orange County Clerk of Court
Budget Committee Chair

TABLE OF CONTENTS

I. OPERATIONAL BUDGET OVERVIEW

A. AUTHORITY & PURPOSE 5

B. BUDGET SUBMISSION INSTRUCTIONS..... 5

C. TIMELINE 6

D. INSTRUCTIONS 6

II. OPERATIONAL BUDGET – EXHIBITS AND INSTRUCTIONS

A. LIST OF EXHIBITS 7

B. GENERAL GUIDELINES..... 7

C. INSTRUCTIONS BY EXHIBIT 9

 i. Exhibit A 9

 ii. Exhibit B..... 11

 iii. Exhibit B1 18

 iv. Exhibit B2 22

 v. Exhibit C..... 24

 vi. Exhibit C1..... 25

 vii. Exhibit D..... 27

 viii. Exhibit D1 28

 ix. Exhibit E 29

 x. Exhibit G..... 33

III. APPENDICES

A. Glossary 36

B. Uniform Accounting System (UAS) Code Definitions 39

C. General Counsel Opinion Regarding IT Funding 45

D. Clerk Court Services Framework: Services, Activities, and Tasks 46

E. DFS Audit Findings – CFY 2020-21 60

I. OPERATIONAL BUDGET OVERVIEW
A. AUTHORITY & PURPOSE

The CCOC Budget Committee is requesting each county to complete an Operational Budget for the current fiscal year.

This information will allow the CCOC to provide data to our counterparts in the legislature and Governor’s Office, as well as help provide useful information during legislative session to help tell the clerk’s story. The information will also aid the CCOC in their ongoing analysis and oversight of budgetary concerns throughout the fiscal year. It will provide detail on how funds will be spent and allows the CCOC to track spending.

B. BUDGET SUBMISSION INSTRUCTIONS

For the current fiscal year, the following files will comprise a county’s Operational Budget Submission: Operational Budget, Revenue Projection, and the Certification Letter. The Operational Budget will be submitted using the Operational Budget form which is an Excel file. Revenue projections will be submitted using the Revenue Projection form which is an Excel file. The certification letter will be submitted using the Operational Budget Certification Letter which is a PDF file. Forms and certification letter should be submitted to the CCOC email address, reports@flccoc.org, by the close of business on **Friday, December 17, 2021**.

If you have questions or issues with your submission, please contact a CCOC Budget Manager prior to the deadline. You may **email a staff member directly** or call our office at (850) 386-2223. Do **NOT** email questions or comments to reports@flccoc.org as this email is not maintained for correspondence. Visit our website for more information on [CCOC Staff](#) members.

File Location: All forms can be found on the CCOC website under Budget Process: <https://flccoc.org/budget-process/>

File Name: When saving the file replace “CountyName” with your county’s name, such as Marion. For the first submission your version number should be 1. If you submit a revised version, make sure to indicate the version number in the file name as well as on the form, if applicable. Only change the version number to match the versions you have **submitted** to the CCOC.

The file name for the Operational Budget Excel file is “CountyName CFY2122 Operational Budget VerX.xlsx”.

Default File Name: CountyName CFY2122 Operational Budget VerX.xlsx
Sample File Name: Marion CFY2122 Operational Budget Ver1.xlsx

The file name for the Certification letter is “CountyName CFY2122 Operational Budget Certification VerX.”

Default File Name: CountyName CFY2122 Operational Budget Certification VerX.pdf

Sample File Name: Marion CFY2122 Operational Budget Certification Ver1.pdf

The file name for the Revenue Projection Excel form “CountyName CFY2122 Revenue Projection VerX”.

Default File Name: CountyName CFY2122 Revenue Projection VerX.xlsx

Sample File Name: Marion CFY2122 Revenue Projection Ver1.xlsx

C. TIMELINE

The CCOC is planning to host an in-person Fall Budget Training that will include a session on the Operational Budget forms in partnership with FCCC. The training will be Friday, **November 19, 2021**. The training is currently at capacity with no virtual attendance option. The recording of the training will be available on the CCOC website and through CertiClerk afterwards.

Forms are due by the close of business on **Friday, December 17, 2021**. If you cannot complete the Operational Budget files before the deadline, an email should be sent from the Clerk to CCOC staff requesting an extension, stating the reason for the delay, and give a specific date the forms can be expected. It is imperative that all forms are received on time to ensure CCOC staff has the time to complete the Technical Reviews and process the information for the Budget Committee in a timely manner.

CCOC staff will perform technical reviews of Operational Budget submissions in December and January. Upon completion of technical reviews, CCOC staff will contact each county individually to have corrections or updates made as needed.

D. INSTRUCTIONS

Detailed instructions for the Revenue Projection form can be found on the CCOC website: <https://flccoc.org/budget-process/>.

Detailed instructions for the Operational Budget form follow in Section II.

II. OPERATIONAL BUDGET – EXHIBITS AND INSTRUCTIONS

A. LIST OF EXHIBITS

The following is a list of the Exhibits contained in the current fiscal year Operational Budget form as approved but the Budget Committee.

| Exhibit | Exhibit Name |
|---------|------------------------------|
| A | Front Page |
| B | Gross Court Personnel Detail |
| B1 | Gross FTEs |
| B2 | Personnel Cost |
| C | Operating Costs Detail |
| C1 | Operating Costs |
| D | Capital Costs Detail |
| D1 | Capital Costs |
| E | Net Budget Amount |
| G | Additional Information |

Some sections of the form have been hidden and are no longer part of the Operational Budget Submission.

B. GENERAL GUIDELINES

The following general guidelines apply to the current fiscal year Operational Budget submission:

1. Include **all** budgeted **court-related** expenditures, even if the costs are paid by other entities or from other revenue sources.
2. **Do not** include any non-court related functions, expenditures, or positions that are 100% non-court.
3. “Give proper deference to the constitutional and statutory obligations of counties to fund certain needs of the court system.” These needs include court related personnel services, operating, and capital costs/expenditures such as facilities, maintenance, utilities, security, etc. (See [section 14, Art. V](#) of the State Constitution, [section 29.008\(1\), F.S.](#), and Appendix C)
4. Court related personnel services, operating, and capital costs/expenditures for IT purposes **may** be included if those costs/expenditures are “part of administrative support to perform the court related functions delegated to the Clerk of Court under s. 28.35(3)(a), FS.” (See Appendix C)

5. Refer to the Glossary in Appendix A for commonly referred to terms throughout the instructions.
6. **Do not** drag cells or delete rows as this will override programming built into the form. Any changes to this programming will require that the information be copied to a new form before it can be brought into the CCOC database.
7. **Do not** link entries in the Operational Budget submission form to outside sources such as a database or another Excel file. Data connections can become broken. While data may still be visible, the data cannot be imported into the CCOC database.
 - a. The CCOC recommends performing calculations in another spreadsheet then copying and pasting back into the Operational Budget submission form using the “paste special – values” feature.
8. **Do not** use formulas or equations within the spreadsheet. While the form will allow you to enter formulas for certain fields, issues can arise when the data needs to be imported into the CCOC database.
 - a. The CCOC recommends copying the Exhibit you are working on and pasting into a new Excel workbook. Make all calculations there then copy the final calculation and use “paste special – values” to copy the result into the Operational Budget submission form.
9. Copying and pasting does not affect **text** in the spreadsheet. The CCOC recommends that all **numerical** values be hand keyed, when possible, to reduce issues that would prevent your submission from entering our database.
10. Use the CCOC provided **drop-down menus** to make selections whenever possible. This will reduce any discrepancies between copied data and the CCOC’s ability to import the data.

C. INSTRUCTIONS BY EXHIBIT


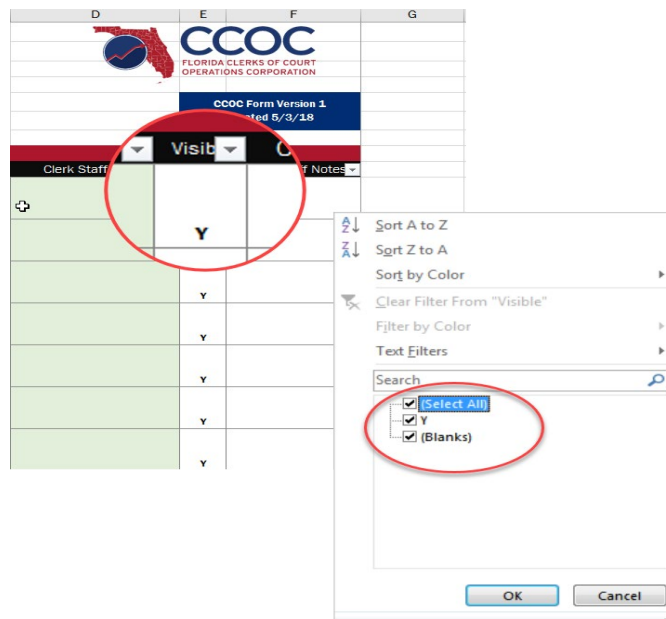
| Florida Clerks of Court Operational Budget | |  | | |
|---|--|---|-------------------|-------|
| County Fiscal Year 2021-2022 | | FLORIDA CLERKS OF COURT OPERATIONS CORPORATION | | |
| Section 28.36, Florida Statutes | | | | |
| County: <input type="text"/> | | CCOC Form Version 1 Created 10/1/21 | | |
| WARNINGS | | | | |
| Tab | Warning | Type | Clerk Staff Notes | Visib |
| B- GrossCourtPersonnelDetail | Check to make sure that all applicable Columns A - G are completed for positions listed (look for peach cells). | Lvl 2 - Warning | | Y |
| B1- GrossFTEs | No FTEs provided for Title IV-D Reimbursed. Please verify and correct as needed. | Lvl 1 - ERROR | | Y |
| B1- GrossFTEs | Not all Court Types have FTE associated with them. Please verify and correct as needed. | Lvl 4 - Info Only | | Y |
| B2 - PersonnelCosts | No Reimbursable Juror Costs shown for Personnel. Please verify and correct or provide justification. | Lvl 3 - Warning | | Y |
| C- OperatingCostsDetail | No Jury Operating Expenses shown. Please verify and correct or provide justification. | Lvl 2 - Warning | | Y |
| C1- OperatingCosts | No Juror Costs shown for Operating Costs. Please verify and correct or provide justification. | Lvl 2 - Warning | | Y |
| E- Net Budget Amt | There are no Juror Costs allocated. This would mean no Juror Funding budgeted. Please correct on B2, C1, and D1 or provide explanation on Exhibit G. | Lvl 1 - ERROR | | Y |

Exhibit A – Front Page

Purpose: To provide identification information and to display warnings as the result of automated checks throughout the Operational Budget form.

Instructions:

1. Select the county name from the drop-down list in cell B6. A list of warnings will automatically populate. Portions of this spreadsheet will not work until the county name is selected.
2. Warnings are listed on Exhibit A that occur as the result of automated checks within the Excel workbook.
 - a. Column A identifies the Exhibit (workbook tabs) related to the warning.
 - b. Column B describes the warning and is color coded to match the warning level.
 - c. Column C identifies whether the warning type is an ERROR, Warning, or Info Only.
 - d. Column D is titled “Clerk Staff Notes” and is available for you to add comments or supporting information regarding the warnings.



- e. Column E is a specialized filter if you would like to view only rows with data visible. Click on the down arrow, uncheck (Blanks), then click OK. Only rows with data will now be visible.
- f. Contact the CCOC office if you need help understanding and clearing these warnings.

3. Warning Types:

a. Level 1 – ERROR (Red, Severe)

- i. Budgets **cannot** be submitted to the CCOC with red warnings. CCOC staff will not perform a technical review of your file and will return it to you with an explanation e-mail.
- ii. A red warning will prohibit your budget submission from moving forward and usually indicates a major issue in the budget form.
- iii. Your budget cannot be imported into the CCOC database with red warnings.

b. Level 2 – Warning (Orange, Moderate)

- i. Budgets can be submitted to the CCOC with orange warnings.
- ii. An orange warning will not prevent a budget from moving forward but will cause a delay while information is identified as either problematic or acceptable.
- iii. Providing thorough explanation for Warnings in the appropriate comment boxes on your submission will expedite the review process.

c. Level 3 – Warning (Yellow, Mild)

- i. Budgets can be submitted to the CCOC with yellow warnings.
- ii. A yellow warning will not prevent a budget from moving forward but may cause a delay while information is verified as acceptable.

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

- iii. Providing thorough explanation for Warnings in the appropriate comment boxes on your submission will expedite the review process.

- d. Level 4 – Info Only (Green)
 - i. Budgets can be submitted with green warnings.
 - ii. A green warning will not delay a budget from moving forward.
 - iii. Green warnings usually require explanation to be provided in the additional information cell on the various Exhibits.
 - iv. Providing thorough explanation when necessary, in the appropriate comment boxes on your submission will expedite the review process.

Exhibit B – Gross Court Personnel Detail

Purpose: To document gross court-related Full-time Equivalent (FTE) positions, regardless of funding source, and provide personnel details for each position.

| | A | B | E | F | G |
|----|--|----------------|---|---------------------------------------|----------|
| 1 | | | | | |
| 2 | Gross Court FTEs and Personnel Detail | | | | |
| 3 | | | | | |
| | Position Number | Job Title | Currently Vacant Position (Select Yes) | Length of time for Current Vacancy | Pay Type |
| 4 | | | | | |
| 5 | | Clerk of Court | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |

Instructions:

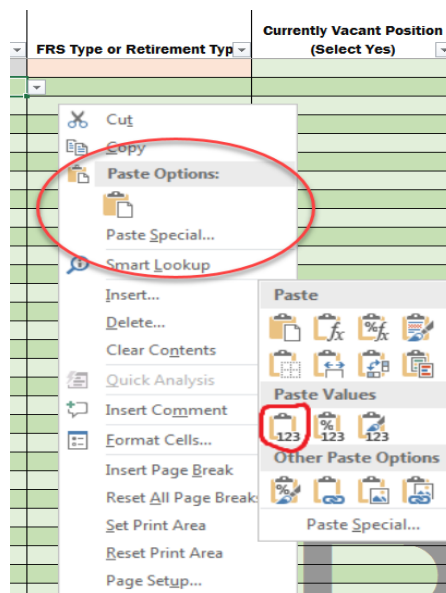
1. The selected county name will appear in cell A1.
2. Enter the detail for all court-related positions for the current fiscal year.
3. Each position listed on this Exhibit must have some court related duties or functions. If you have positions that are 100% non-court, they should not be included.
4. Include jury personnel on this Exhibit as part of your gross budget. The portion of the costs that are reimbursed will be considered on Exhibit E – Net Budget Amount.
5. Include Title IV-D Child Support personnel on this Exhibit as part of your gross budget. Any reimbursement for these positions will be considered on Exhibit E – Net Budget Amount.

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

6. Do not include IT personnel on this Exhibit. Enter IT FTE and expenditures will be collected on Exhibit E – Net Budget Amount.
7. As you type information into each row, Colum AV will automatically contain a Y.
 - a. If you want to see only the rows with data, click on the down arrow, uncheck (Blanks), then click OK. Only rows with data will now be visible. (See image under Exhibit A instructions more information.)
8. All personnel columns can be **FILTERED** but they cannot be SORTED
 - a. There are 1,301 rows for personnel information.
 - b. If you **SORT** data on this Exhibit, formulas on future Exhibits will not work and the form will no longer be usable. *The CCOC cannot fix the form.* You will have to start over again with a blank form.



9. If entering information from another spreadsheet, the copy and paste special values feature in Excel can be utilized.



- a. The “Paste Special, Values” feature will truncate the figure entered and not round, potentially causing rounding errors. The CCOC advises you to verify your figures and enter manually when possible. Text fields are not affected by the paste feature.
- b. Using this feature will override data available from drop-down menus. In order for data to be pulled into the CCOC database correctly, please use the drop-down menus for Columns C, D, F, and G.

- c. There are hidden columns on the Operational Budget form so be careful when copying full rows. CCOC advises copying full columns.
 - d. Row 5 cannot be copied because of locked cells related to the Elected Clerk position. You will need to hand-key this information.
10. In Column A, titled “Position Number,” list individual position numbers associated with each position in your office. Do not combine FTEs with the same job title as individual position data is required.
- a. When data is entered in this cell, the cells that are required for completion in that row will highlight peach. Once data is entered, it will return to green.
 - b. If you do not use position numbers in your office, simply enter consecutive numbers (1, 2, 3, etc.). Do not list individual names or initials.
 - c. Alpha and numeric characters can be used.
 - d. Do not duplicate any numbers
11. In Column B, titled “Job Title,” list the job title related to each position number.
- a. Do not list individual names or initials.
12. In Column C, titled “Employment Type,” select one for each job title. The elected Clerk has been entered for you in Columns B and C of row 5. Be sure to complete the remaining required fields.
- a. Benefit Eligible Position
 - i. Full-time positions that are eligible to receive benefits.
 - b. OPS/Part-time - Not Benefit Eligible
 - i. Part-time positions that are not eligible to receive benefits.
 - c. OPS/Part-time - Benefit Eligible
 - i. Part-time positions that are eligible to receive benefits.
 - d. Volunteer
 - i. Non-employed positions that perform court-related functions; they do not receive any compensation.
 - ii. Listed here to have workload counted towards FTE totals and would have no dollars included.
 - iii. FRS Type would be “Not Eligible – Position”
 - iv. Pay Type would be “Volunteer (No Pay)”
 - e. Contract FTE (no position anticipated)
 - i. Listed on this form to have workload counted towards FTE totals but position is funded through Contract Services. No dollar amounts should be entered for this position.
 - ii. FRS Type would be “Not Eligible – Position”
 - iii. Pay Type would be “Contract FTE (no position anticipated)”
13. In Column D, titled “FRS Type or Retirement Type,” select one for each job title. The form will calculate the amount for FRS based on the position selected (see chart on page 14).
- a. Not Eligible – Position
 - b. Not Eligible – Person

- c. HI/PI Clerk EOC (RI/QI)
 - d. HA/PA Regular Class (RA/QA)
 - e. HM/PM Sr Mgmt Srvc Class (RM/QM; RP/QP; RQ/QP; RQ/QQ; HP/PP; HQ/PQ)
 - f. HB/PB Special Risk
 - g. HJ/PJ Special Risk Admin Support Class
 - h. DE/DF/DG/DH DROP Clerk EOC
 - i. DP/DR/DS/DT DROP All Other Classes
 - j. UA Reg Class Reemployed
 - k. UB Special Risk Reemployed
 - l. UI Clerk Reemployed
 - m. UM Sr Mgmt Srvc Reemployed
 - n. Non-FRS (Duval) Pension
 - o. Non-FRS (Duval) Investment Plan
14. In Column E, titled “Currently Vacant Position,” select yes for applicable job titles.
- a. Yes.
 - i. When selecting this option, the box for length of vacancy will appear in red.
 - b. Yes, but contracted.
 - i. Select this option if permanent positions are filled with temporary personnel that may become permanent. This does **not** include OPS personnel but **does** include personnel that come from an employment agency, temporary to permanent personnel, or short-term contract for a person to fill a specific position.
 - ii. Do not include contracts that are for operational services.
15. If you use the employment type “Contract FTE (no position anticipated),” then select “Not eligible – position” in the FRS Type, and select “Contract FTE (no position anticipated)” for the Pay Type. Enter zero for the Pay Rate, the number of Hours worked, and no dollars for the position. Those dollars will be entered on Exhibit C - Operating Costs Detail.
- a. Calculate the number of hours the position works in a week by taking the number of hours worked in a year, divided by 52 weeks.
 - b. Use this process to identify seasonal employees that are not permanent OPS positions.
16. If a full-time equivalent position exists and is being filled with a temporary employee, Enter the FTE position information as you would a regular position. Back out the contract amount on this Exhibit in cell P1311 and provide an explanation in E1315. This will prevent counting the dollars for this position twice.
- a. In Column E, titled “Currently Vacant Position,” select “Yes, but contracted” and then enter the length of time the position has been vacant in Column F.
 - b. Full contract costs should be included on Exhibit C – Operating Costs Detail.
17. In Column F, titled “Length of time for Current Vacancy,” for vacant positions, select the appropriate length of time.

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

calculate an FTE. The spreadsheet automatically carries that amount forward to the other Exhibits.

- a. For offices that operate less than 40 hours, for every full-time position enter the standard work-week hours for your office (i.e. 36 hours).

22. In Column J, titled “Current Actual Total Wages (Annual),” provide actual **annual** wages budgeted for each job title. For volunteers, this amount would be zero; however, for a vacant position this amount would be the amount budgeted if the position were to be filled in the current fiscal year.

- a. Lump sum amounts for Overtime related to Current Actual Total Wages (Annual) should be entered in cell J1309.
 - i. Amounts entered should only be the court-related portion.
- b. Lump sum budgeting for Worker’s Comp should be entered in cell J1310 and Unemployment in cell J1311.
 - i. Amounts entered should only be the court-related portion.

23. In Column K, titled “Current FICA/SS,” provide data for each job title.

- a. Lump sum budgeting for FICA/AA related to Overtime should be documented as bucketed items in cell K1309.
 - i. Amounts entered should only be the court-related portion.

24. In Column L, titled “Current FRS/Retirement \$’s” a calculation is built in that includes the current rate as of July 2021 (see chart), based upon the FRS type selected and Actual Total Wages.

| FRS Type | FRS Rates |
|---|-----------|
| Not Eligible - Position | 0.00% |
| Not Eligible - Person | 0.00% |
| HI/PI Clerk EOC (RI/QI) | 51.42% |
| HA/PA Regular Class (RA/QA) | 10.82% |
| HM/PM Sr Mgmt Srvc Class (RM/QM; RP/QP; RQ/QP; RQ/QQ; HP/PP; HQ/PQ) | 29.01% |
| HB/PB Special Risk | 25.89% |
| HJ/PJ Special Risk Admin Support Class | 37.76% |
| DE/DF/DG/DH DROP Clerk EOC | 11.11% |
| DP/DR/DS/DT DROP All Other Classes | 18.34% |
| UA Reg Class Reemployed | 5.85% |
| UB Special Risk Reemployed | 10.56% |
| UI Clerk Reemployed | 41.08% |
| UM Sr Mgmt Srvc Reemployed | 22.46% |
| Non-FRS (Duval) Pension | 0.00% |
| Non-FRS (Duval) Investment Plan | 0.00% |

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

- a. If you budget for this amount by calculating a blended rate, etc., you may override the calculation in this column by deleting the number and entering your information.
 - b. These rates were approved by the Florida Legislature in their 2021 Session.
 - c. Lump sum budgeting for FRS/Retirement related to Overtime should be documented as bucketed items in cell L1309.
 - i. Amounts entered should only be the court-related portion.
25. In Columns M and N, titled “Current General Budgeted Health” and “Current Budgeted Actual Health,” select only **one** column to complete.
- a. If you budget an average amount of health benefits for all employees, please fill out the “Current General Budgeted Health” column for each job title.
 - b. If you budget an actual amount for most or all positions, please fill out the “Current Budgeted Actual Health” column for each job title.
26. In Column O, titled “Current Life Insurance,” provide data for each job title.
- a. For lump sum budgeting, enter amount in the cell O1307 and provide explanation in the Additional Info text box in cell E1315.
 - i. Amounts entered should only be the court-related portion.
27. In Column P, titled “Current Other Benefits (Dental, Vision, supplements, etc.),” provide data for each job title.
- a. Include other benefits budgeted by each job title such as life insurance, dental insurance, vision insurance, OPEB, supplements provided for education, training, etc.
 - b. If needed, provide any lump sum bucketed Other Benefits that cannot be broken out by employee in cell P1307. Please provide explanation of what is included in this amount in the Additional Info text box in cell E1315.
 - i. Amounts entered should only be the court-related portion.
 - c. If you budget lump sum for OPEB, provide explanation in the Additional Info text box in cell E1315 then enter amounts into the following cells:
 - i. Health Insurance in cell P1308
 - ii. Vision, Dental, or Life Insurance in cell P1309
 - iii. Other in cell P1310
28. Use cell P1311 to enter Other Increase/Decrease as needed to account for attrition or other changes. Please make appropriate notes in the Additional Info box in cell E1315 for any amount entered in this cell.
29. In Column Q, titled “Current Budgeted Separation Payout,” for positions that you know are separating in the current fiscal year, include the budgeted payout for that employee. Leave blank if not applicable.
30. In Column AK, titled “% Workload Allocation,” enter the Non-Court percentage allocated for each position. This will automatically adjust the Court workload allocation percentage.

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

- a. Include all employees who have any court related workload or duties on this Exhibit at the full amount of their position and the spreadsheet will calculate their court related costs from this percentage allocation.

| % Workload Allocation | | Avg Hours Worked Allocated to Court | FTE Allocated to Court | Personnel Costs Allocated to Court | Row Visible |
|-----------------------|-----------|-------------------------------------|------------------------|------------------------------------|-------------|
| Court | Non-Court | | | | |
| 100.00% | | 40.00 | 1.00 | \$ - | Y |
| 100.00% | | 0.00 | 0.00 | \$ - | |
| 100.00% | | 0.00 | 0.00 | \$ - | |
| 100.00% | | 0.00 | 0.00 | \$ - | |
| 100.00% | | 0.00 | 0.00 | \$ - | |
| 100.00% | | 0.00 | 0.00 | \$ - | |
| 100.00% | | 0.00 | 0.00 | \$ - | |
| 100.00% | | 0.00 | 0.00 | \$ - | |
| 100.00% | | 0.00 | 0.00 | \$ - | |
| 100.00% | | 0.00 | 0.00 | \$ - | |

- 31. Only the court portion of the employees' hours and personnel costs will be used to calculate Total Court FTEs in cell B1311 and Total Court Personnel Costs in cell B1326.
 - a. The Total Court FTEs in cell B1311 is carried forward to Exhibit B1.
 - b. The Total of Cells B1315 through B1325 are carried forward to Exhibit B2.

Exhibit B1 – Gross FTEs

Purpose: To distribute gross court related FTE from Exhibit B – Gross Court Personnel Detail across the court divisions using the following Universal Accounting System (UAS) codes: Clerk Court Administration (604), Jury Management (608), Circuit Criminal (614), Circuit Civil (634), Family (654), Juvenile (674), Probate (694), County Criminal (724), County Civil (744), & Traffic (764).

| | A | B | C | D | E | F | G | H |
|----|--|-------------------|-----------|------------------|-------------------------|---------------|-------------------------|--------|
| 1 | | | | | | | | |
| 2 | Gross Court FTEs by UAS Code | | | | | | | |
| 3 | | Clerk Court Admin | Jury Mgmt | Circuit Criminal | Criminal With Jury Mgmt | Circuit Civil | With Jury Mgmt Breakout | Family |
| 4 | Note: FTE can be recorded to two decimal points. | | | | | | | |
| 5 | Cost Centers / Departments | 604 | 608 | 614 | | 634 | | 654 |
| 6 | Title IV-D Child Support (Reimbursed) | | | | | | | |
| 7 | Title IV-D Child Support (Non-Reimbursed) | | | | 0.00 | | 0.00 | |
| 8 | Elected Clerk | 1.00 | | | 0.00 | | 0.00 | |
| 9 | Human Resources | | | | 0.00 | | 0.00 | |
| 10 | Clerk Accounting | | | | 0.00 | | 0.00 | |
| 11 | Executive Administration | | | | 0.00 | | 0.00 | |
| 12 | Calculated FTE Cost Center Based on Tab B Detail | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | Jury Management (Reimbursed) | | | | 0.00 | | 0.00 | |
| 15 | | | | | 0.00 | | 0.00 | |
| 16 | | | | | 0.00 | | 0.00 | |
| 17 | | | | | 0.00 | | 0.00 | |

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

Instructions:

1. The selected county name will appear in cell A1.
2. Refer to the glossary in Appendix B for definitions of Universal Accounting System (UAS) codes, and to determine which functions should be included.
3. As you type information into each row, Column AC will automatically contain a Y.
 - a. If you want to see only the rows with data, click on the down arrow, uncheck (Blanks), then click OK. Only rows with data will now be visible. (See image under Exhibit A instructions more information.)
4. Information Technology (IT), UAS codes 713 and 716, are not included on this Exhibit. IT costs to be funded from CCOC Trust Fund dollars will be accounted for on Exhibit E – Net Budget Amount.
5. Shared and Non-Court allocations are collected on this Exhibit in Columns V (UAS code 513), Column W (UAS Code 519), and Column X – Shared Indirect Overhead.

| Non-Court | Non-Court | Shared Indirect Overhead | Court Side Shared Overhead | Side Shared Overhead |
|-----------|-----------|--------------------------|----------------------------|----------------------|
| | | | 100.00% | 0.00% |
| 513 | 519 | | | |
| | | | | |
| | | 0.50 | 0.50 | 0.00 |
| | | | 0.00 | 0.00 |
| | | | 0.00 | 0.00 |
| | | | 0.00 | 0.00 |

6. From Exhibit B – Gross Court Personnel Detail, the Court FTE allocation in cell AM5 for the Clerk is carried over to this Exhibit. The amount defaults to Clerk Court Admin in cell B8 but can be manually distributed across the court divisions as needed.
7. Line 12 of this Exhibit will automatically populate with the remaining Gross Court FTE from Exhibit B across the various court divisions based on the default percentages for allocating juvenile (UAS 674), traffic (UAS 764), and jury management (UAS 608) FTEs between criminal and civil court.
 - a. Default percentages are provided in the table below and are based on a representative survey of Clerks’ offices. You can change the percentages to meet the needs of your county.

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

| Circuit Criminal | Circuit Criminal With Jury | Circuit Civil | Circuit Civil With Jury Mgmt | Family | Juvenile | Juvenile Delinquency Breakout | Juvenile Dependency Breakout | Probate | County Criminal | County Criminal With Jury | County Civil | Traffic | Criminal Traffic Breakout | Civil Traffic Breakout |
|------------------|----------------------------|---------------|------------------------------|--------|----------|-------------------------------|------------------------------|---------|-----------------|---------------------------|--------------|---------|---------------------------|------------------------|
| | 76.62% | | 23.38% | | | 55.00% | 45.00% | | | 0.00% | | | 45.00% | 55.00% |
| 614 | | 634 | | 654 | 674 | | | 694 | 724 | | 744 | 764 | | |

UAS Category & Code

Allocation Methodology

Traffic (764)

45.0% - criminal, 55.0% - civil

Juvenile (674)

55.0% - criminal (delinquency),
45.0% - civil (dependency)

Jury Management (608)

76.62% - criminal, 23.38% civil

Jury Management is then allocated to County and Circuit Divisions based on the split of FTEs between those two Divisions, and Civil Jury Management is placed in the Circuit Civil Division.

8. Enter names of Cost Centers in Column A rows 15 through 80. These costs centers will automatically populate on all subsequent Exhibits.
 - a. The paste – special feature in Excel can be utilized to enter this information from another spreadsheet.
 - b. It is recommended that you include cost centers specifically for any in-house Collections Department so that those will be easily identifiable throughout the exhibits.
 - c. You should **not** enter costs centers that **do not** have FTE or expenditures associated with them.
 - d. DO NOT use employee names or initials as cost centers as Cost Centers should explain how your office is organized.

9. Manually enter FTE in the various cost centers to adjust Line 12 accordingly.
 - a. Line 12 should equal zero if cost centers are fully utilized. CCOC recommends allocating to the cost centers for an accurate representation of personnel distributions.
 - b. Court Side Court Type Totals in cell AA81 will match the Total Court FTEs from Exhibit B – Gross Court Personnel Detail.

10. A set of pre-established cost centers/departments have been included in Column A.
 - a. Title IV-D Child Support (Reimbursed)
 - b. Title IV-D Child Support (Non-Reimbursed)
 - c. Elected Clerk
 - d. Human Resources
 - e. Clerk Accounting

- f. Executive Administration
 - g. Jury Management (Reimbursed)
 - h. Only the following four cost centers can and must be reported under UAS 604:
 - i. Elected Clerk
 - ii. Clerk’s Accounting (e.g. payroll, general accounting)
 - iii. Human Resources
 - iv. Executive Administration (e.g. Clerk’s secretary, staff attorneys)
11. For each cost center/department, specify the number of FTEs performing activities in the court related UAS code.
- a. The distribution of FTEs across the cost centers/departments should be based on the best available documentation or approximation of actual work performed, including court administration (supervisors).
12. The following is a list of typical *direct* support functions that should be distributed among UAS, 608-764:
- a. Records Management (Court only; not Official Records Departments)
 - b. Court Administration (e.g. court supervisors)
 - c. Branch/Satellite offices
 - d. Support Services (other than those listed Clerk Court Admin) such as central mailroom, central intake, switchboard, and call center.
13. For Record Centers, determine how centers are used and by whom.
- a. If a Record Center is used for all areas of Clerk’s office – both Board of County Commission and Courts, identify Court costs only and allocate between UAS codes 608-764 as deemed appropriate (e.g. by case volume or time).
14. The personnel costs (Exhibit B2), operating costs (Exhibit C1), and capital costs (Exhibit D1) exhibits will be allocated to various court divisions based on assignment of court related FTEs on this Exhibit. Changes on this Exhibit will adjust future exhibits, as this Exhibit feeds the information forward.
15. Jury Management FTEs should be included on this exhibit as part of your gross budgeted FTEs.
- a. Enter FTEs that are reimbursed on Line 13.
 - b. Total Jury Management FTEs that will be carried over to Exhibit E – Net Budget Amount will be the amount in column C.

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

Exhibit B2 – Personnel Costs

Purpose: To distribute all gross Personnel Services expenditures, Salaries (including Overtime), FICA, FRS, Health Insurance, Unemployment, Worker’s Comp, and Other benefits among the court divisions by cost centers.

| | A | B |
|----|---|-----------|
| 1 | | |
| 2 | Personnel Costs | |
| 3 | | |
| 4 | Cost Centers / Departments | 600s-700s |
| 5 | 1 | 2 |
| 6 | Title IV-D Child Support (Reimbursed) | |
| 7 | Title IV-D Child Support (Non-Reimbursed) | |
| 8 | Elected Clerk | |
| 9 | Human Resources | |
| 10 | Clerk Accounting | |
| 11 | Executive Administration | |
| 12 | Calculated FTE Cost Center Based on Tab B Detail | \$ - |
| 13 | Jury Management (Reimbursed) | |
| 15 | | |
| 16 | | |
| 17 | | |

Instructions:

- The selected county name will appear in cell A1.
- In Column A, titled “Costs Centers/Departments,” each cost center/department that was listed on Exhibit B1 is automatically populated.
 - To add an additional cost center, go back to Exhibit B1 to create the cost center and add appropriate FTE.
 - The total for the Personnel Costs breakout must equal the Total for the budgeted expenditures.
- As you type information into each row, Colum T will automatically contain a Y.
 - If you want to see only the rows with data, click on the down arrow, uncheck (Blanks), then click OK. Only rows with data will now be visible. (See image under Exhibit A instructions more information.)

| Clerk Court Adm | Jury Managem | Circuit Crimin | Circuit Civil | Family | Juvenile Delinquency | Juvenile Dependency | Probate | County Crimin | County Civil | Criminal Traff | Civil Traffic | Shared | Row |
|-----------------|--------------|----------------|---------------|--------|----------------------|---------------------|---------|---------------|--------------|----------------|---------------|--------|-----|
| | | | | \$ - | | | | | | | | | < |
| | | | | \$ - | | | | | | | | | Y |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Y |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Y |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Y |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Y |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Y |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Y |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Y |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Y |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Y |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Y |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Y |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Y |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Y |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Y |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Y |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | Y |

- Cell B12 will automatically adjust when amounts are distributed across the cost centers.

- a. The expenditure amount in cell B12 will be automatically distributed among the court divisions based on the FTE allocations from Exhibit B1 – Gross FTEs but will not include Jury.
 - b. If this number is negative, you have over allocated costs and need to correct either the information entered on Exhibit B - Gross Court Personnel Detail or adjust your allocations on this Exhibit.
 - c. Line 12 should equal zero if cost centers are fully utilized. CCOC recommends allocating to the cost centers for an accurate representation of personnel distributions.
 - d. Any amounts unallocated to a cost center and court division will allocate across the court divisions based on FTE allocation on Line 12. It will not include Jury.
 - e. Amounts cannot be manually adjusted as they pull from what was entered and calculated on Exhibit B and allocated on Exhibit B1.
5. On the Personnel Costs breakouts in Columns D through S, the total amount of the Personnel Costs is broken out by the following court divisions:
- a. Clerk Court Admin
 - b. Jury Management
 - c. Circuit Criminal
 - d. Circuit Civil
 - e. Family
 - f. Juvenile Delinquency
 - g. Juvenile Dependency
 - h. Probate
 - i. County Criminal
 - j. County Civil
 - k. Criminal Traffic
 - l. Civil Traffic
 - m. Shared
16. Jury Management personnel costs should be included on this exhibit as part of your gross budget.
- a. Enter personnel costs that are reimbursed on Line 13
 - b. Total Jury Management expenditures that will be carried over to Exhibit E – Net Budget Amount will be the amount in column E.
 - c. Any expenditures greater than the anticipated jury funding amount will be added to the CCOC expenditures.
6. If a cost center/department has no court related FTEs designated on Exhibit B1 – Gross FTEs, any budgeted personnel expenditures for that cost center/department will be distributed across all court types except for Jury.

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

Exhibit C – Operating Costs Detail

Purpose: To provide detail regarding gross court related operating costs by Universal Accounting System (UAS) codes.

| | A | B | C | D |
|----|---|--------------------------------|------------------------|------|
| 1 | | | | |
| 2 | Gross Court-Related Operating Costs Detail | | | |
| 3 | | | | |
| 4 | UAS CODE | OBJECT CODE | OPERATING COSTS | |
| 5 | 31 | Professional Services | | |
| 6 | 32 | Accounting And Auditing | | |
| 7 | 33 | Court Reporter | | |
| 8 | 34 | Other Services | | |
| 9 | 35 | Investigations | | |
| 10 | 36 | Pension Benefits (OPEB) | | |
| 11 | a | Health Insurance | | |
| 12 | b | Life Insurance | | |
| 13 | c | Other | | |
| 14 | 40 | Travel and Per Diem | | |
| 15 | 41 | Communications | | |
| 16 | 42 | Freight and Postage Services | | |
| 17 | 43 | Utilities | | |
| 18 | 44 | Rentals and Leases | | |
| 19 | 45 | Insurance | | |
| 20 | 46 | Repair and Maintenance | | |
| 21 | 47 | Printing and Binding | | |
| 22 | 48 | Promotional Activities | | |
| 23 | 49 | Other Current Charges | | |
| 24 | 51 | Office Supplies | | |
| 25 | 52 | Operating Supplies | | |
| 26 | 53 | Road Materials and Supplies | | |
| 27 | 54 | Books, Pub. Sube., Memberships | | |
| 28 | 55 | Training | | |
| 29 | 59 | Depreciation | | |
| 30 | GROSS OPERATING TOTAL | | | \$ - |
| 31 | Jury Operating Expenses | | | |
| 32 | | Jury Meals/Lodging | | |
| 33 | | Jury Per Diem | | |
| 34 | | Jury Summonses/Postage | | |
| 35 | | Jury Other | | |
| 36 | JURY TOTAL | | | \$ - |
| 37 | OPERATING TOTAL | | | \$ - |

Instructions:

1. The selected county name will appear in cell A1.
2. UAS Codes are listed in Column A and the Object Code identified in Column B/C.
 - a. Definitions of UAS codes are contained in Appendix B.
3. Enter Gross Court related operating costs in Column D.
4. Gross Court related operating costs are totaled in cell D36.
5. Jury costs that will be fully or partially reimbursed should be included in your gross budget Column D, lines 32 through 35 and will be totaled in cell D36.
6. Additional Information can be entered in cell C38. Provide explanation for Other Services, OPEB Other, Other Current Charges, and Jury Other in this cell.
 - a. If dollar amounts are entered in a category with “other” in the title, a red text warning will appear requesting information about the amount be entered in the Additional Information text box.

Exhibit C1 – Operating Costs

Purpose: To distribute all Article V budgeted operating expenditures across the court divisions.

| | A | B |
|----|--|-----------|
| 1 | | |
| 2 | Operating Costs | |
| 3 | | |
| 4 | Cost Centers / Departments | 600s-700s |
| 5 | 1 | 2 |
| 6 | Title IV-D Child Support (Reimbursed) | |
| 7 | Title IV-D Child Support (Non-Reimbursed) | |
| 8 | Elected Clerk | |
| 9 | Human Resources | |
| 10 | Clerk Accounting | |
| 11 | Executive Administration | |
| 12 | Calculated FTE Cost Center Based on Tab B Detail | \$ - |
| 13 | Jury Management (Reimbursed) | |
| 15 | | |
| 16 | | |

Instructions:

1. The selected county name will appear in cell A1.
2. In Column A, titled “Costs Centers/Departments,” each cost center/department from Exhibit B1 is automatically populated.
3. As you type information into each row, Colum T will automatically contain a Y.
 - a. If you want to see only the rows with data, click on the down arrow, uncheck (Blanks), then click OK. Only rows with data will now be visible. (See image under Exhibit A instructions more information.)
4. For each cost center/department listed on Exhibit B1 – Gross FTEs, the Article V budgeted operating expenditure amount should be entered.
5. The expenditure amount will be automatically distributed among the court divisions in Columns D through S based on the FTE allocations from Exhibit B1 – Gross FTEs. These cells are yellow, meaning that while the data is pre-populated, they can be manually adjusted.
 - a. Clerk Court Admin
 - b. Jury Management
 - c. Circuit Criminal
 - d. Circuit Civil
 - e. Family
 - f. Juvenile Delinquency
 - g. Juvenile Dependency
 - h. Probate

Exhibit D – Capital Costs Detail

Purpose: To provide detail regarding gross court related capital costs.

| Gross Court-Related Capital Costs Detail | | |
|---|--|------------------------------|
| UAS CODE | OBJECT CODE | Capital Costs Current |
| | Furniture and Equipment (non Jury Related) | |
| | Computer Equipment (non Jury Related) | |
| | Software (non Jury Related) | |
| | Other (non Jury Related) | |
| Gross Capital Total | | \$ - |
| Jury Capital Expenses | | |
| | Furniture and Equipment (Jury Related) | |
| | Computer Equipment (Jury Related) | |
| | Software (Jury Related) | |
| | Other (Jury Related) | |
| Jury Capital Total | | \$ - |
| Operating Costs Detail Additional Info | | |

Instructions:

1. The selected county name will appear in cell A1.
2. For Universal Accounting System (UAS) code 64 in Column A, enter the gross Article V budgeted Capital expenditure amounts.
 - a. Capital Costs are totaled in cell D14.
 - b. Jury Capital Expenses are totaled in cell D16.
3. Provide explanation for Other (non-Jury Related) in cell C18.
4. If dollar amounts are entered in a category with “other” in the title, a red text warning will appear requesting information about the amount be entered in the Additional Information text box.
5. Amounts for IT must not exceed collected 10% funds.

Exhibit D1 – Capital Costs

Purpose: To distribute all Article V budgeted capital expenditures among the court divisions.

| Capital Costs | |
|--|-----------|
| Cost Centers / Departments | 600s-700s |
| 1 | 2 |
| Elected Clerk | |
| Human Resources | |
| Clerk Accounting | |
| Executive Administration | |
| Calculated FTE Cost Center Based on Tab B Detail | \$ - |
| Jury Management (Reimbursed) | |
| Jury Management (Non-Reimbursed) | |
| | |

Instructions:

1. The selected county name will appear in cell A1.
2. In Column A, titled “Costs Centers/Departments,” each cost center/department that was listed on Exhibit B1 is automatically populated.
3. As you type information into each row, Column T will automatically contain a Y.
 - a. If you want to see only the rows with data, click on the down arrow, uncheck (Blanks), then click OK. Only rows with data will now be visible. (See image under Exhibit A instructions more information.)
4. For each cost center/department listed on Exhibit B1 – Gross FTEs, the Article V budgeted capital expenditure amount should be entered.
5. The expenditure amount will be automatically distributed among the court divisions in Columns D through S based on the FTE allocations from Exhibit B1 – Gross FTEs. These cells are yellow, meaning that while the data is pre-populated, they can be manually adjusted.
 - a. Clerk Court Admin
 - b. Jury Management
 - c. Circuit Criminal
 - d. Circuit Civil
 - e. Family
 - f. Juvenile Delinquency
 - g. Juvenile Dependency
 - h. Probate
 - i. County Criminal
 - j. County Civil
 - k. Criminal Traffic
 - l. Civil Traffic
 - m. Shared

6. Cell B12 will automatically adjust when amounts are distributed across the cost centers and will equal zero when balanced.
 - a. The capital costs in cell B12 will be automatically distributed among the court divisions based on the FTE allocations from Exhibit B1 – Gross FTEs but will not include jury.
 - b. If this number is negative, you have over allocated costs and need to correct either the information entered on Exhibit B- Gross Court Personnel Detail or adjust your allocations on this Exhibit. A warning will appear on Exhibit A – Front Page for negative amounts.
 - c. Line 12 should equal zero if cost centers are fully utilized. CCOC recommends allocating to the cost centers for an accurate representation of personnel distributions.
 - d. The expenditure amount in cell B12 will be automatically distributed among the court divisions based on the FTE allocations from Exhibit B1 – Gross FTEs.
 - e. If this number is negative, you have over allocated costs and need to correct either the information entered on Exhibit B- Gross Court Personnel Detail or adjust your allocations on this Exhibit. A warning will appear on Exhibit A – Front Page for negative amounts.

7. Jury Management personnel costs should be included on this exhibit as part of your gross budget.
 - a. Enter personnel costs that are reimbursed on Line 13
 - b. Total Jury Management expenditures that will be carried over to Exhibit E – Net Budget Amount will be the amount in column E.
 - c. Any expenditures greater than the anticipated jury funding amount will be added to the CCOC expenditures.

9. If an amount is entered in Column B that does not coincide to a cost center/department already defined on Exhibit B1 – Gross FTEs, any budgeted operating costs will be allocated across all court divisions except jury.
 - a. We do not recommend doing this because the data will not come into the database cleaning and will result in an error message.
 - b. Go back to Exhibit B1 – Gross FTEs to ensure you have costs centers for all FTEs and that those cost centers align with expenditure allocations.

Exhibit E – Net Budget Amount

Purpose: To identify gross FTE allocations and gross expenditure allocations; document non-CCOC funding FTE and expenditures; identify IT FTE to be funded by CCOC; calculate the total net FTE and budget appropriation request; and calculate the percent allocation by court division.

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

| | |
|----|-------------------------------------|
| | A |
| 1 | |
| 2 | Net Budget Amounts |
| 3 | |
| 8 | |
| 9 | |
| 10 | FTEs |
| 11 | Court Type FTEs + |
| 12 | Court Admin (604) FTE Allocation + |
| 13 | Shared FTE Allocation + |
| 14 | Jury FTE Allocation + |
| 15 | Total Gross FTE Allocation - |

Instructions:

1. The selected county name will appear in cell A1.
2. In Column A, the first section titled “FTEs,” provides a breakout of FTEs by court division as reported in Exhibit B1 – Gross FTEs.
 - a. Court Type FTEs
 - b. Court Admin (604) FTE Allocation
 - c. Shared FTE Allocation
 - d. Jury FTE Allocation
 - e. To make corrections to this section, changes must be made on Exhibit B1 – Gross FTEs or FTE added/removed from Exhibit B – Gross Court Personnel Detail.
 - f. Total Gross FTE is on Line 15.
3. Subsection “Other Funding Allocations” requires that you list any of the previously reported positions that are funded by other Non-CCOC Funding (including County, Jury Reimbursement, Title IV-D reimbursement, etc.) be identified.
 - a. These FTE amounts will reduce the Gross FTE count.

| | |
|----|--|
| 16 | Other Funding Allocations |
| 17 | Title IV-D Reimbursed Funding FTE Allocation - |
| 18 | Jury Reimbursed Funded FTE Allocation - |
| 19 | Other Non-CCOC Funding FTE Allocation (County, Grants, etc.) |
| 20 | Total Non-CCOC Trust Fund FTE Allocation = |
| 22 | Total Net FTE Not Including IT: |
| 23 | Additional IT FTE |
| 24 | IT FTE to be funded via CCOC Trust Fund |
| 25 | Total Net FTE: |
| 26 | Actual Percent Allocation: |
| 27 | Target Percent Allocation |

4. Total Net FTE not including IT is totaled on Line 22.
5. Subsection “Additional IT FTE request” is on Line 24 and should identify IT positions to be funded from CCOC dollars. Total Net FTE is on Line 25.

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

6. Actual Percentage Allocation is on Line 26, and Target Allocation is on Line 27.
 - a. Any amounts that are higher or lower than 5% of the Target Allocation will appear in yellow text with a warning on Exhibit A – Front Page. Please verify these figures are correct.
 - b. This is a tool to compare you to the benchmark allocations. There may be valid reasons why this is not applicable to your county.
 - c. Having figures outside the target allocation will not prevent your budget from being submitted.

| | A | B | C |
|----|-----------------------------------|-------------------------|----------------------|
| 1 | | | |
| 2 | Net Budget Amounts | | |
| 3 | | | |
| 8 | | | |
| 9 | | Circuit Criminal | Circuit Civil |
| 25 | Total Net FTE: | 0.05 | 0.06 |
| 26 | Actual Percent Allocation: | 5.0% | 6.0% |
| 27 | Target Percent Allocation | 19.4% | 14.6% |

7. Column A, “Court Related Expenses” section, provides a breakout of court related expenses by court division as reported in Exhibits B through D1.
 - a. Court Type Expenditures
 - b. Court Admin (604) Expenditure Allocation
 - c. Shared Expenditure Allocation
 - d. Jury Expenditure Allocation
 - e. To make corrections to this section, changes must be made to allocations on Exhibit B1, B2, C1, or D1 or expenditures added/removed from Exhibits B, C, or D.
 - f. Gross Expenditures are totaled on Line 34

| | |
|----|---|
| 29 | Court Related Expenses |
| 30 | Court Type Expenditures + |
| 31 | Court Admin (604) Expenditure Allocation + |
| 32 | Shared Expenditure Allocation + |
| 33 | Jury Expenditure Allocation + |
| 34 | Total Gross Expenditure Allocation - |

8. Column A, “Other Expenditure Resource Allocation” section provides a breakout of expenditures funded from non-CCOC sources and is distributed across the court divisions.
 - a. Title IV-D Reimbursed Funding Expenditure Allocation
 - b. Jury Reimbursed Funding Expenditure Allocation
 - c. County Funding Expenditure Allocation
 - d. Other Non-CCOC Funding Expenditure Allocation
 - e. All “Other Expenditure” amounts are totaled on Line 40.
 - f. Net Expenditure Allocation is totaled on Line 42.

9. Column A, “Additional IT Expenditure Request” allows for IT expenditures to be funded via CCOC Trust Fund on Line 44 across the court divisions.

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

- a. Total Net Expenditures Excluding CCOC funded IT and Reimbursed Jury is totaled on Line 46.

| | |
|----|--|
| 35 | Other Expenditure Resource Allocation |
| 36 | Title IV-D Reimbursed Funding Expenditure Allocation - |
| 37 | Jury Reimbursed Funding Expenditure Allocation - |
| | County Funding Expenditure Allocation |
| 38 | (do not include Indirect Funding) |
| 39 | Other Non-CCOC Funding Expenditure Allocation (explain on Exhibit G) |
| 40 | Total Other Funding Expenditure Allocation = |
| 42 | Total Net Expenditures Not Including IT Request: |
| 43 | Additional IT Expenditure Request |
| 44 | IT Expenditures requested to be funded via CCOC Trust Fund |
| 45 | No longer used |
| 46 | Total CCOC Net Expenditures Including CCOC Funded IT (not including Jury): |

10. Percent allocations are on Line 47 with Target Allocations on Line 48.
- Any amounts that are higher or lower than 5% of the Target Allocation will appear in yellow text with a warning on Exhibit A – Front Page. Please verify these figures are correct.
 - This is a tool to compare you to the benchmark allocations. There may be valid reasons why this is not applicable to your county.
 - Having figures outside the target allocation will not prevent your budget from being submitted.

These benchmark percentages are to be used as a guideline, not a requirement.

| Divisional Benchmark Percent Allocations | | | | | | | | | |
|--|---------------|--------|----------------------|---------------------|---------|-----------------|--------------|------------------|---------------|
| Circuit Criminal | Circuit Civil | Family | Juvenile Delinquency | Juvenile Dependency | Probate | County Criminal | County Civil | Criminal Traffic | Civil Traffic |
| 19.4% | 14.6% | 9.5% | 3.9% | 2.9% | 4.4% | 15.1% | 8.9% | 9.1% | 12.2% |

11. The CCOC Jury Budget authority is totaled in cell B/C51.
- This amount is totaled from the entire column of Jury Management entered in Column E of Exhibits B2, C1, and D1.
 - Any amount over the Budget Authority is in cell D/E51.
 - This amount is then included to the CCOC expenditure calculation.
12. The CCOC Budget Authority is totaled in cell B/C54.
- The amount over or under the CCOC Budget Authority (and including any amount over jury budget authority) is calculated in cell D/E54.

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

13. The Aggregate CCOC Budget Authority is in cell B/C57.

| | A | B | C | D | E |
|----|--|-------------------------|---------------|-----------------------------------|----------------------|
| 1 | | | | | |
| 2 | Net Budget Amounts | | | | |
| 3 | | | | | |
| 8 | | | | | |
| 9 | | Circuit Criminal | Circuit Civil | Family | Juvenile Delinquency |
| 49 | | | | | |
| 50 | | Budget Authority | | Net Amount Allocated Above | |
| 51 | CCOC Jury Budget: | \$ - | - | \$ - | - |
| 52 | | | | | |
| 53 | | Budget Authority | | Net Amount Budgeted Above | |
| 54 | CCOC Net Budget: | \$ - | - | \$ - | - |
| 55 | | | | | |
| 56 | | | | | |
| 57 | Aggregate Total Budget Authority: | \$ - | | | |

Exhibit G – Additional Information

Purpose: To provide explanation as necessary.

Instructions:

- The selected county name will appear in cell A1.

| | A | B | C | D | E | F | G | H |
|----|--|---------------------------------|------|---|---|------------------------------|------|---|
| 1 | | | | | | | | |
| 2 | Additional Information | | | | | | | |
| 3 | | | | | | | | |
| 4 | Section 1a: Differences Between CFY 2020-21 Operational Budget and the approved CFY 2021-22 Operational Budget | | | | | | | |
| 5 | Calculated difference between the original approved CFY 2020-21 Operational Budget and CFY 2021-22 Operational Budget as approved by the Budget Committee and Executive Council. | | | | | | | |
| 6 | | CFY 2021-22 OPERATIONAL BUDGET: | \$ - | | | CFY 2021-22 OPERATIONAL FTE: | 1.00 | |
| 7 | | CFY 2020-21 OPERATIONAL BUDGET: | \$ - | | | CFY 2020-21 OPERATIONAL FTE: | 0.00 | |
| 8 | | DIFFERENCE: | \$ - | | | DIFFERENCE: | 1.00 | |
| 9 | | | | | | | | |
| 10 | | | | | | | | |

- Section 1a calculates the differences between CFY 2021-22 Operational Budget and CFY 2020-21 Operational Budget and the FTE.
 - These calculations are automated.
 - The difference is calculated in cell D8 for Budget Authority and H8 for FTE.

| Section 1b: Differences Between CFY 2020-21 Operational Budget and the approved CFY 2021-22 Operational Budget | | | | | | | | | | |
|---|-----------------|-------------------------------------|----------------------|----------------------------------|---------------------------------------|--|-----------------------------|-----------------|----------------|-------|
| <small>(Skip Section 1b ONLY if the "Difference" in Section 1a is equal to 0 in cell D8 and H8.)</small> | | | | | | | | | | |
| <small>Provide dollar and FTE differences (increases or decreases) between the CFY 2020-21 Operational Budget and the CFY 2021-22 Operational Budget as approved by the Budget Committee. Explain Expenditure differences for Personnel, Operating, and Capital costs. Enter all dollar amounts as whole numbers. Verify totals for FTE and Expenditures match the differences provided in Section 1a. Provide explanation for each in Section 5 below.</small> | | | | | | | | | | |
| | Case Processing | Revenue Collection and Distribution | Financial Processing | Requests for Records and Reports | Provide Ministerial Pro Se Assistance | Technology Services for External Users | Mandated Reporting Services | Jury Management | Administration | TOTAL |
| FTE | | | | | | | | | | |
| Personnel | | | | | | | | | | 0.00 |
| EXPENDITURES | | | | | | | | | | |
| Personnel | | | | | | | | | | - |
| Operating | | | | | | | | | | - |
| Capital | | | | | | | | | | - |
| TOTAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

3. In Section 1b, provide the differences identified in Section 1 as either increases or decreases in Columns C through K with totals in Column L by Service Area. Refer to Appendix C – Services, Activities, and Tasks as needed.
 - a. Line 15 – FTE
 - b. Line 18 – Personnel Expenditures
 - c. Line 19 – Operating Expenditures
 - d. Line 20 – Capital Expenditures
 - e. Totals by Service Area are on Line 21.
 - f. The Total for FTE in cell M15 should match the difference in cell H8.
 - g. The Total for Expenditures in cell M21 should match the difference in cell D8
 - i. Provide explanation in Section 5 as needed.
 - h. Enter FTE using decimals and the Expenditures as whole dollars.

4. Section 2 has been hidden as it is not required for the Operational Budget.

| Section 3: FRS and Health Insurance Expenditures | | | | | |
|--|-------|-----|-----------------------------------|-------|-----|
| Identify and report actual and projected FRS and health insurance expenditures. These expenditures must represent the gross and net court-related expenditures. Decimals can be used for actuals and whole dollars used for projected amounts. | | | | | |
| FRS Court-Related Expenditures | | | Health Court-Related Expenditures | | |
| | Gross | Net | | Gross | Net |
| Actual FY 2019-20 | | | Actual FY 2019-20 | | |
| Actual FY 2020-21 | | | Actual FY 2020-21 | | |
| Projected FY 2021-22 | | | Projected FY 2021-22 | | |

In Section 3, identify the Gross (total court-related) and Net (CCOC funded) amounts for FRS and Health Insurance expenditures:

- a. Actual CFY 2019-20
- b. Actual CFY 2020-21
- c. Projected CFY 2021-22
- d. Provide explanation in Section 5 if needed.
- e. Enter actuals as decimals and projected as whole dollars

| Section 4: Expenditures Related to Retired Previous Employees | | | | | |
|---|--------------|-------------|-------------|---------------------|--|
| Identify and report estimated expenditures related to retired previous employees. These expenditures must represent the gross court-related expenditures as well as the net expenditures to be covered with court-related revenues. Decimals can be used. | | | | | |
| Retiree Expenditures | OPEB Amounts | CCOC Funded | Non-CCOC | Provide Explanation | |
| OPEB Health Insurance Personnel Costs | \$ - | \$ - | | | |
| OPEB Other Insurance Personnel Costs | \$ - | \$ - | | | |
| OPEB Other Personnel Costs | \$ - | \$ - | | | |
| OPEB Health Insurance Operational Costs | \$ - | \$ - | | | |
| OPEB Other Insurance Operational Costs | \$ - | \$ - | | | |
| OPEB Other Operational Costs | \$ - | \$ - | | | |
| TOTAL | \$ - | \$ - | \$ - | | |

5. In Section 4, identify and report estimated expenditures related to previous court related employees (OPEB).
 - a. OPEB amounts in Column D are automated from amounts entered in Exhibit B – Gross Personnel Detail.
 - b. CCOC Funded amount in Column F is automatically calculated and will adjust as an amount is entered in Column G when Non-CCOC funding source is entered.
 - c. Provide detail information in Column H as necessary.

d. Decimals can be used.

| | | | | |
|----|--|--|--|--|
| 62 | Section 5: Additional Information (Optional) | | | |
| 63 | | | | |
| 64 | Additional Information | | | |
| | <p>1. Please provide any additional information you feel explain the figures provided within this operational budget.</p> <p>2. Identify any non-CCOC funding sources from Exhibit E in this text box.</p> <p>3. Provide explanation for differences from Section 1b above, in this text box.</p> | | | |
| 65 | | | | |
| 66 | | | | |

6. In Section 5, provide any additional information related to your current fiscal year Operational Budget submission.
 - a. Please provide any additional factors you feel explain the figures provided within this budget.
 - b. Provide explanation of other funding sources identified on Exhibit E.
 - c. Provide explanation from other sections of Exhibit G as needed.

III. Appendices

Appendix: A. GLOSSARY

| Term | Definition |
|-------------------------------|---|
| Budgeted (Gross) Expenditures | <p>Costs included in the proposed budget and anticipated to be expended on personnel during the upcoming fiscal year. Budgeted personnel services costs should take into account that some budgeted positions will be vacant part of the year depending on how long it typically takes to fill vacancies and new positions.</p> <p>The budgeted expenditures reported in this Budget submission should be gross expenditures, which is all applicable expenditures whether or not the expenditures are paid for by other entities or other revenue sources. However, “give proper deference” regarding any positions that the county is obligated to incur such as those related to facilities, maintenance, utilities, security, etc.</p> <p>(See section 14, Art. V of the State Constitution, section 29.008(1), F.S., and Appendix C)</p> |
| Budgeted Positions | <p>FTE positions, not specific employees, included in the budget submission and anticipated to be used to perform functions during the requested budget fiscal year. They may be budgeted as full- or part-time positions, and they may be vacant part of the year. The budgeted positions should be gross FTE positions, meaning all applicable FTE positions regardless of the funding source.</p> <p>However, “give proper deference” regarding any positions that the county is obligated to incur such as those related to facilities, maintenance, utilities, security, etc. (See section 14, Art. V of the State Constitution, section 29.008(1), F.S., and Appendix C).</p> |
| Contract FTE | <p>A permanent position that is currently filled with a temporary employee, such as those through a temp agency or by individual contract. This does not include OPS or work done by a contract employee for operational services.</p> |

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

| Term | Definition |
|---------------------------------------|---|
| Cost Center | Cost Centers are used to identify FTE among the court divisions and can be titled the same as your office structure, departments, accounting software, payment systems, etc. Do NOT use employee names or initials. |
| Direct Support FTEs | The functions performed by these FTEs <i>directly</i> support either court or non-court services, but not both simultaneously. |
| Florida Retirement System (FRS) | The system developed and maintained by the State of Florida, Department of Financial Services to track and invest pension and retirement funds for state employees and other FRS members. |
| Full-Time Equivalent (FTE) | Full-time equivalent represents positions, not specific employees, and is displayed as 1.00 for a position working 100% time or 40 hours a week. Positions working fewer hours are represented as a lesser percent (e.g., 0.50 FTE for 20 hours per week, 0.25 FTE for 10 hours per week). |
| Non-CCOC Funding Expenditures | The budgeted expenditures included in the gross expenditures paid for by entities or revenue sources other than the CCOC. They should be reported as either 1) county funding expenditures, 2) 10% funding expenditures, or 3) other non-CCOC funding expenditures. The sum of these three variables is equivalent to the aggregate non-CCOC funding expenditures |
| Non-CCOC Funding FTE | The budgeted positions included in the gross FTE paid for by entities or revenue sources other than the CCOC. |
| Other Personal Services (OPS) | A temporary position used solely for accomplishing short term or intermittent tasks. Typically, funds are budgeted specifically for this purpose. Does not include temporary employees who are under contract or a temporary person filling a full-time equivalent position's duties. |
| Other Post-Employment Benefits (OPEB) | Expenses that entities may or may not be legally bound to pay for Benefit Pension Plans, Healthcare Plans, or other Postemployment Benefit Plans as part of public employee retirement systems. |

| Term | Definition |
|---|---|
| Universal Accounting System (UAS) codes | Uniform Accounting System Manual for Florida Local Governments was developed by the State of Florida and was last updated June 2020 by the Department of Financial Services, Bureau of Financial Reporting. This manual creates and defines universally accepted expenditure codes. |

Appendix: B. Uniform Accounting System (UAS) Code Definitions

The following is a listing of expenditure account codes that are commonly used in Clerk of the Circuit Court operations within the State of Florida. The codes and definitions listed are as stated in the Uniform Accounting System Manual for Florida Local Governments last updated June 2020 by the State of Florida Department of Financial Services, Bureau of Financial Reporting.

Website link:

<https://myfloridacfo.com/Division/AA/Manuals/documents/UASManualEffectiveBeginning2020-2021.pdf>

The following list of descriptions has been modified to provide additional information regarding account or function code. The budget submission should be completed based on the revenue account and expenditure function code descriptions utilized here, which in some instances may differ from the codes utilized in the preparation of the Annual Report to the Comptroller to provide a greater level of consistency in the methodology used in preparing the budget submission.

NON-COURT EXPENDITURES:

| Code | Name | Definition |
|--------|------------------------------|--|
| 513.00 | Financial and Administrative | <p>The cost of providing financial and administrative services. This activity includes: budgeting, accounting, personnel, purchasing, pension administration, printing, stores, property control, internal auditing, and grants development.</p> <p>This activity also includes an allocation of: the Clerk’s administrative office (including the Clerk), Clerk’s Accounting, purchasing, and personnel related to providing administrative services to staff in Board Finance, printing, stores, property control, Board Records, and internal auditing. This should be calculated based on the ratio of total FTEs for UAS code 513.00 to the total FTEs of the office excluding the administrative FTEs.</p> <p>The portion of the cost of providing administrative services to staff in Recording, marriage licenses, etc. should be reported in UAS code 519.00. The portion of the cost of providing administrative services to court related functions should be included in UAS code 604.00</p> |

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

| Code | Name | Definition |
|--------|-----------------------------------|---|
| 519.00 | Other General Government Services | <p>Cost of other government services, which are not specifically classified within other activity classifications. This activity includes: recording services, marriage licenses, passports, tax deed sales, and non-court portion records management (for archival purposes). The court portion of records management should be charged to UAS code 604.00.</p> <p>This activity also includes an allocation of the following: the Clerk’s administrative office (including the Clerk), Clerk’s Accounting, purchasing, and personnel related to administering and providing service to staff in Recording Services, marriage licenses and passports tax deeds, etc. This should be calculated based on the ratio of total FTEs <u>in UAS code 519.00</u> to the total FTEs of the office excluding the administrative FTEs.</p> <p>The portion of the cost of providing administrative services to Board Finance, printing, stores, property control, Board Records, and internal auditing, etc. should be reported in UAS code 513.00 and the portion of the cost of providing administrative services to court related functions should be included in UAS code 604.00.</p> |
| 5XX.00 | Other Non-Court Related Programs | <p>All personnel, contractual and operating costs associated with functions outside of the Clerk’s Office but paid for by the Clerk and reported in the Clerk’s annual financial report. This would include costs of staff of the Court Administrator, for example, that the Clerk receives funding from the State to pay the Court Administrator’s operating costs.</p> |

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

| Code | Name | Definition |
|--------|--|--|
| 586.00 | Intragovernmental Transfers Out from Constitutional Fee Officers | <p>The 586 series is for internal bookkeeping purposes only and should not be reported on the Annual Financial Report to DFS.</p> <p>This account code includes amounts transferred from constitutional fee officers to the county including payment or reimbursement for goods provided or services performed. Any amounts entered in account code 586.xx must have a corresponding entry in the 386 series. Transfer out from Constitutional Officers to the Board of County Commissioners (including excess fees transferred).</p> <p>This represents the <u>excess fees</u> or unspent transfers/appropriations paid to the Board at the end of the fiscal year.</p> |

COURT RELATED EXPENDITURES:

| Code | Name | Definition |
|-------------|--|---|
| 604.00 | Clerk of Court Administration – General Administration | <p>All personnel, contractual and operating costs directly associated with court administration within the clerk of court’s office. This includes court related portion of the following offices of the Clerk: Elected Clerk, Clerk’s Administration, Clerk’s Accounting, personnel/HR, purchasing. This should be calculated based on the ratio of total court related FTEs <u>in UAS codes 604.00 through 764.00</u> to total FTEs of the office excluding administrative FTEs.</p> <p>The portion of the cost of providing administrative services to board finance, internal audit, records management (non-court), printing, stores, property control, board records, etc. should be reported in UAS code 513.00. The portion of the cost of providing administrative services to staff in Recording, marriage licenses, etc. should be reported in UAS code 519.00.</p> |
| 608.00 | Jury Management – General Administration | All personnel, contractual and operating costs directly associated with staff support for juries and juror reimbursement (including grand and petit juries). |
| 614.00 | Clerk of Court – Circuit Court Criminal | All personnel, contractual and operating costs directly associated with clerk of court circuit court-criminal case management and operations. |
| 634.00 | Clerk of Court – Circuit Court Civil | All personnel, contractual and operating costs directly associated with circuit court civil case management and operations. |
| 654.00 | Clerk of Court – Circuit Court Family (excluding Juvenile) | All personnel, contractual and operating costs directly associated with circuit court family case management and operations. This includes child support, domestic violence, dissolution of marriage, adoptions, paternity, custody, visitations, and termination of parental rights. |

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

| Code | Name | Definition |
|--------|--|---|
| 674.00 | Clerk of the Court – Circuit Juvenile | <p>All personnel, contractual and operating costs directly associated with clerk of court circuit court juvenile case management and operations for delinquency and dependency.</p> <p>Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services.</p> <p>Sections 28.35(3)(a), 29.008, and 112.061, F.S.</p> |
| 694.00 | Clerk of Court – Probate | <p>All personnel, contractual and operating costs directly associated with clerk of court circuit court - probate case management and operations.</p> <p>Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services.</p> <p>Sections 28.35(3)(a), 29.008, 112.061, and 733, F.S.</p> |
| 724.00 | Clerk of Court – County Court Criminal | <p>All personnel, contractual and operating costs associated with clerk of court county court-criminal case management and operations. This also includes processing of county and municipal ordinance violations such as curfews, false alarms, etc. Do not include cost of traffic court operations that should be included in UAS code 764.00.</p> <p>Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services.</p> <p>Sections 28.35(3)(a), 29.008, and 112.061, F.S.</p> |

INSTRUCTIONS – CFY 2021-22 OPERATIONAL BUDGET

| Code | Name | Definition |
|--------|--|---|
| 744.00 | Clerk of Court – County Civil | All personnel, contractual and operating costs associated with clerk of court county court-civil case management and operations. |
| 764.00 | Clerk of Court - Traffic Criminal and Civil | <p>All personnel contractual and operating costs associated with clerk of court county court-traffic case management and operations (criminal and civil).</p> <p>Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services.</p> <p>Sections 28.35(3)(a), 29.008, and 112.061, F.S.</p> |

Appendix C: General Counsel Opinion Regarding IT Funding

From: [Joe Boyd](#)
To: [John Dew](#)
Subject: Use of State Funds on IT
Date: Wednesday, August 31, 2011 1:13:19 AM

John, the following represents our opinion as General Counsel of the Clerks of Court Operations Corporation. We conclude that a Clerk of Court may use state funds for Information Technology ("IT") needs, as more fully described below. It is not an unbridled authorization but may be done within the statutory parameters.

ANALYSIS

Clerks are authorized under Section 28.35, FS, to spend state appropriations on functions authorized by law or court rule. These include twelve functions described in that statute. They are also authorized in the same section to spend state funds for reasonable administrative support to enable the Clerk to perform these functions. It is this grant of authority that permits Clerks to use state funds for certain, limited IT needs.

Section 28.35(3)(b), FS, prohibits the use of state funds for any use not specified in section (a) discussed above. However, section (a) does provide Clerks authority to use state funds for reasonable administrative support, and therefore such practice is not prohibited, provided it fits the parameter of Section 28.35(3)(a), FS. Further, if the Legislature wished to prohibit any use of state funds whatsoever for IT needs by a Clerk, the Legislature could have done so simply by barring such use in Section 28.35(3)(b), FS.

However, a Clerk must give proper deference to the constitutional and statutory obligations of counties to fund certain needs of the court system, including Clerks of Court when performing court related functions. Pursuant to Section 7, Article V, Florida Constitution, and Section 29.008, FS, counties are to fund a series of needs of the court system.

These needs include certain defined "communications services". Subsection (f) defines that phrase to include a series of nouns such as writings, sounds, and images. It then, in sub-subsection (1), discusses telephone and other similar resources.

In sub-subsection (2), it describes the term "communication services" to include all computer networks, systems, and equipment, including hardware and software, modems, printers, wiring, network connections, maintenance, support staff.....for an integrated computer system. It then describes the anticipated uniform statewide reporting of court related information and it's intent that such a system be operating by 2006. It then limits the counties' obligation to acquire computer resources if they are not in conformance with the state criteria. The conclusion can be easily reached that this definition is focused on the uniform reporting system of the state court system and the counties' obligations to support that system.

IT matters falling under this provision would be the obligation of the county. Nothing herein prevents a Clerk from using state funds for IT purposes as reasonable administrative support to enable the Clerk to carry out the specified court related functions in Section 28.35(3)(a), FS.

Rules of statutory construction and review of limited legislative history were included in this analysis.

CONCLUSION

A Clerk of Court may use state appropriated funds for IT purposes if it is part of administrative support to perform the court related functions delegated to the Clerk of Court under section 28.35(3)(a), FS.

Joe R. Boyd, B.C.S.
Board Certified Marital Law Attorney
Board Certified Real Estate Attorney
Boyd, DuRant & Sliger, P.L.

CLERKS COURT SERVICES FRAMEWORK

| Service | Activity | Task |
|------------------------|---------------------------------------|---|
| Case Processing | | |
| | Create and maintain court case record | |
| 1 | | Timestamp, verify, index party names and demographic information, add charges/cause of action, docket and image new cases filed in paper |
| 2 | | Verify, index party names and demographic information, add charges/cause of action, and docket new cases filed through the ePortal |
| 3 | | Create administrative case for maintenance of search warrants, as necessary |
| 4 | | Verify case type and venue |
| 5 | | Search name index and identify companion case(s) |
| 6 | | Process and maintain judicial assignments. |
| 7 | | Create and maintain attorney information and relate to respective cases/parties; review for attorney/judicial conflict assignment |
| 8 | | Process statements of claim - Small Claims |
| 9 | | Process posting of motor vehicle repair bonds |
| 10 | | Enter data elements into Case Maintenance System required to satisfy reporting requirements established by statute. |
| 11 | | Send Lis Pendens to Recording |
| 12 | | Send certified copy of Foreign Judgment to Official Records to be recorded; after recording prepare and send Notice to Judgment Debtor. |
| 13 | | Create bar codes, labels and jacket for paper documents |
| 14 | | Prepare and/or issue initial and subsequent summons and subpoenas |
| 15 | | Process and issue notice of action |
| 16 | | Timestamp, verify, docket, and image subsequently filed paper documents |
| 17 | | Verify and docket documents subsequently filed through the ePortal or return to the Portal Correction Queue |
| 18 | | Protect confidential information in court records; publish order determining confidentiality as necessary |
| 19 | | Process counter/cross claims and 3rd party complaints |
| 20 | | Schedule court event and prepare and provide notices to all parties, parents or guardians, attorneys and/or bondsman |
| 21 | | Administer oaths, acknowledgments and affidavits |
| 22 | | Accept and/or approve civil bonds |
| 23 | | Maintain small claims trial calendar and docket court minutes |
| 24 | | Reschedule court dates |
| 25 | | Process statements of claim - Probate |
| 26 | | Review case activity for appropriate entry of default upon motion |
| 27 | | Prepare and/or process dismissal notices/dockets for lack of prosecution/service |
| 28 | | Prepare small claims summary procedure judgment |
| 29 | | Prepare and/or process, and issue civil writs (e.g., garnishment, replevin, attachment, distress, execution, etc.) |
| 30 | | Process 20 year old unsatisfied writs of executions from Sheriff |
| 31 | | Process and implement requirements set forth in administrative orders |
| 32 | | Review, accept, process and present appropriate motions and proposed orders for judicial review |
| 33 | | Conform and provide copies |
| 34 | | Prepare satisfactions of liens/judgments |
| 35 | | Maintain original documents as required by Rule or Statute |
| 36 | | Provide copies of applicable final judgments to Child Support Depository |
| 37 | | Process case transfers to other counties |
| | | Serve examining committee reports via electronic or U.S. mail on petitioner and alleged incapacitated's attorney. Docket certificate of such service. |
| 38 | | Process guardianship orders for payment of expert examinations/testimony |
| 39 | | Process guardianship orders for payment of examining committee and court appointed attorney |
| 40 | | Provide copies of incapacity and appointment of guardian to interested parties |
| 41 | | Process professional guardian files, including maintenance of guardianship bonds, continuing education, and fingerprints |
| 42 | | Prepare notice to guardians re: Inventory Due and dates for guardianship report |

CLERKS COURT SERVICES FRAMEWORK

| Service | Activity | Task |
|------------------------|----------|---|
| Case Processing | | |
| 43 | | Audit appointed guardians inventory of the ward's assets |
| 44 | | Review guardian's annual plan for the ward's care |
| 45 | | Audit guardian's annual accounting of the ward's receivables and expenditures; request additional info and issue subpoenas etc. |
| 46 | | Prepare Clerk Report for annual guardianship report |
| 47 | | Prepare orders regarding guardianship report |
| 48 | | Review and prepare guardianship status reports/orders to court |
| 49 | | Process petitions for guardian's fees; alert judge of extraordinary entries and draft proposed order |
| 50 | | Process guardianship petitions for attorney's fees, alert judge of extraordinary entries |
| 51 | | Complete checklist upon receipt of closing document |
| 52 | | Process order of discharge to estate and guardianship case |
| 53 | | Process order for registry of court deposit/disbursements |
| 54 | | Process judicial sale orders, to include service to all parties |
| 55 | | Process cancellations and resets of judicial sales |
| 56 | | Calendar, monitor, and perform judicial sales (electronic or courthouse steps) |
| 57 | | Compute and collect good faith deposit and remainder bid amount on judicial sales |
| 58 | | Prepare and/or process, and serve certificate of sale or no sale |
| 59 | | Compute and collect documentary stamps, and/or prepare Certificate of Title, and send to be recorded in Official Records |
| 60 | | Disburse proceeds, determine amount of surplus funds |
| 61 | | Process drivers license suspensions for statutory reasons |
| 62 | | Prepare and process drivers license clearances and/or reinstatements |
| 63 | | Add Victim/Witness names and addresses, as appropriate, in local Case Maintenance System |
| 64 | | Process, docket and image Affidavit for Statutory Election; review for eligibility and grant or deny |
| 65 | | Determine eligibility for clerk's dismissal of certain traffic infractions |
| 66 | | Determine eligibility for clerk's dismissal of certain medical marijuana infractions |
| 67 | | Accept and track posted bond (Surety, Property, ROR or Cash) |
| 68 | | Retrieve, docket and image defendant motor vehicle history from DHSMV |
| 69 | | Prepare, issue, sign and seal capiases for all State Attorney initiated cases; Certify and distribute copies for sheriff's service. |
| 70 | | Process original/amended charging documents filed by State Attorney |
| 71 | | Process Affidavit of Defense or Admission and Waiver of Appearance for hearings |
| 72 | | Process/Post bond in lieu of appearance - (Civil traffic hearings only) |
| 73 | | Process Order to Set, Modify or Reduce Bond; Add/Update bond data |
| 74 | | Process, docket and image Affidavit Electing Traffic School and completion certificate |
| 75 | | Withdraw warrants remaining unserved after applicable timeframe |
| 76 | | Maintain on site, as space allows, non-evidentiary paper documents which require retention, or send to records storage facility for safekeeping |
| 77 | | Monitor data integrity and quality of business process results for precision and timeliness; implement corrective action as needed. |
| 78 | | Process case/charge dispositions/closures |
| 79 | | Send final orders, dismissals, and Public Defender Liens to Recording |

CLERKS COURT SERVICES FRAMEWORK

| Service | Activity | Task |
|------------------------|------------------------------------|---|
| Case Processing | | |
| | Criminal Data | |
| 80 | | Reprogram the CMS to store 60 +/- data elements for each criminal case |
| 81 | | Collect, bi-weekly, 60 +/- data elements for each criminal case |
| 82 | | Report to FDLE, monthly, 60 +/- data elements for each criminal case |
| 83 | | Aid in the creation of a misdemeanor prearrest diversion program |
| 84 | | Create a database separate from the court record in which to store the personal identifying information of prearrest diversion program participants |
| 85 | | Receive, electronically, from the "program operator" personal identifying information of prearrest diversion program participants |
| 86 | | Maintain as confidential the personal identifying information of prearrest diversion program participants |
| 87 | | Maintain the personal identifying information of prearrest diversion program participants in a statewide database |
| 88 | | Collect and deposit any fee received for the receipt and maintenance of the personal identifying information into the fine and forfeiture fund established under Section 142.01 |
| 89 | | Pay for the receipt and maintenance of the personal identifying information out of the fine and forfeiture fund established under Section 142.01 |
| 90 | | Digitize and transmit scoresheets to DOC at least monthly |
| 91 | | Digitize and transmit scoresheets and uniform judgments and sentences to DOC |
| 92 | | Capture and use the "unique identifier" of a defendant for that defendant's court case(s) |
| 93 | | Aid in the creation of a juvenile circuit misdemeanor civil citation or prearrest diversion program |
| 94 | | Collect the clerk's portion of any program fee received |
| | Possession of Real Property | |
| 95 | | Mail, by first class mail, copies of summons and complaint to defendant's residence and business address as provided by plaintiff |
| 96 | | Note the mailing of the summons and complaint in the docket |
| 97 | | Create a certificate of the fact and date of mailing the summons and complaint |
| 98 | | File the certificate of mailing in the court file |
| | Guardianship | |
| 99 | | Audit guardianship reports |
| 100 | | Advise the court of audit results |
| 101 | | Disclose confidential information to DCF or law enforcement |
| 102 | | Receive information regarding Section 744.368 investigations |
| 103 | | Maintain the confidentiality of information regarding Section 744.368 investigations |
| | RPO's | |
| 104 | | Receive petitions for RPOs from law enforcement agency or officer |
| 105 | | Forward petition to court or make court aware of petition |
| 106 | | Receive copy of notice of hearing from court |
| 107 | | Forward, on or before the next business day, a copy of Notice of Hearing and Petition to Sheriff or other law enforcement agency for service on respondent |
| 108 | | Attend all hearings on RPO's (necessary to certify and deliver copies at hearing) |
| 109 | | Furnish a copy of the notice of hearing, the petition, and temporary ex parte RPO or RPO to the sheriff of the county where the respondent resides or can be found |
| 110 | | Furnish a physical description and location of the respondent to the sheriff of the county where the respondent resides or can be found |
| 111 | | Transmit to the sheriff, at the sheriff's request, a facsimile copy of a temporary ex parte RPO or RPO which has been certified |
| 112 | | Certify copies of all orders issued |
| 113 | | Deliver certified copies to all parties at the time of the entry of the order |
| 114 | | Obtain signatures on the original order from all parties acknowledging the receipt of the certified copies |

CLERKS COURT SERVICES FRAMEWORK

| | Service | Activity | Task |
|-----|------------------------|--|---|
| | Case Processing | | |
| 115 | | | Note on the original order that "service was effected" if a party fails or refuses to acknowledge receipt of a certified copy of an order |
| 116 | | | Mail, to the last known address, certified copies of the order to any party to whom delivery of a certified copy at the hearing on the order was not possible |
| 117 | | | Prepare and file a written certification of all service under F.S. 790.401(5)(b) specifying the time, date, and method of service |
| 118 | | | Notify the sheriff of all service pursuant to F.S. 790.401(5)(b) |
| 119 | | | Receive requests to vacate from respondents |
| 120 | | | Forward requests to vacate to court or make court aware of requests to vacate |
| 121 | | | Receive copy of notice of hearing from court |
| 122 | | | Serve a copy of the notice of hearing and the request to vacate on the petitioner |
| 123 | | | Notify the law enforcement agency holding surrendered items of any order to vacating the RPO |
| 124 | | | Notify petitioner at least 30 days in advance of the impending end of the RPO |
| 125 | | | Receive motions from petitioners to extend RPO's |
| 126 | | | Forward motions to extend RPO's to court or make court aware of such motions |
| 127 | | | Receive copy of order setting hearing |
| 128 | | | Serve a copy of the order setting hearing and the motion to extend on the respondent or furnish a copy of the order setting hearing and the motion for extension to the sheriff of the county where the respondent resides or can be found |
| 129 | | | Issue warrants for items not surrendered under an RPO |
| 130 | | | Receive the original receipt for items surrendered under an RPO |
| 131 | | | Receive sworn statements of non-compliance with RPO surrender orders |
| 132 | | | Forward sworn statements of non-compliance to court or make court aware of same |
| 133 | | | Issue warrants in response to court findings of probable cause of non-compliance with RPO's |
| 134 | | | Provide confirmation to law enforcement of vacation or expiration of RPO's |
| 135 | | | Enter, within 24 hours, any RPO or temporary ex parte RPO into "the uniform case reporting system" |
| 136 | | | Forward, within 24 hours, a copy of any RPO or temporary ex parte RPO to the appropriate law enforcement agency specified in the RPO |
| 137 | | | Forward, within 3 business days, all available identifying information of the respondent to any RPO along with the date of issuance of the RPO or temporary ex parte RPO to the Department of Agriculture and Consumer Services |
| 138 | | | Forward, on the day of any order to vacate any RPO, a copy of the order vacating the RPO or temporary ex parte RPO to the Department of Agriculture and Consumer Services and the appropriate law enforcement agency specify in the order to vacate |
| 139 | | | Receive from OSCA the master copy of the RPO petition and order forms, instructions, and informational brochures |
| 140 | | | Within 90 days after receiving from OSCA the master copy of the RPO petition and order forms, instructions, and informational brochures, make same available |
| 141 | | | Notify the appropriate district school superintendent of the name and address of any student the court refers to mental health services |
| | | Create and maintain child support/alimony depository record | |
| 142 | | | Input and maintain personal and financial information into state-wide depository system, including amount of support due, schedule of payments ordered, payments received; maintain account balances |
| 143 | | | Update system with supplemental orders/judgments, adjust balances as ordered |
| 144 | | | Perform balance adjustments relative to financial intercepts relative to workers compensation, lottery proceeds, unemployment benefits, etc. |
| 145 | | | Track emancipation of dependents and adjust obligation accordingly |
| 146 | | | Receipt Payments, (purge, over counter, lockbox) and reconcile daily balances |

CLERKS COURT SERVICES FRAMEWORK

| Service | Activity | Task |
|-------------------------------------|----------|---|
| Case Processing | | |
| 147 | | Respond to customers inquiries regarding payments, balances, and enforcement options |
| 148 | | Process request for driver license suspension for non-payment of support, including preparation of notice of delinquency, processing motion to contest, and sending suspension notice to DHSMV if applicable. |
| 149 | | Track unpaid balance of any arrearage due, prepare applicable Notice of Delinquency, process Motion to Contest Delinquency, and prepare applicable Final Judgment of Delinquency; send to Official Records for recording. |
| 150 | | Provide payoff statement as requested; Prepare and send Satisfaction of Judgment to Official Records for recording upon full payment |
| 151 | | Prepare Income Deduction Orders upon request |
| 152 | | Perform audits on depository accounts |
| 153 | | Process arrest orders for non-payment of support; Prepare Writ of Bodily Attachment; coordinate hearings within 24 hours of arrest |
| 154 | | Reconcile and prepare reports |
| 155 | | Prepare Title IV-D invoice and submit to DOR monthly |
| 156 | | Prepare and participate with annual audit (IV-D, DOR) |
| 157 | | Evaluate and prepare Indirect Cost Calculation |
| 158 | | Establish, maintain, and monitor Random Moment Sampling for federal reimbursement IV-D cost allocation |
| Determine indigent status | | |
| 159 | | Provide and review application for determination of indigency; document indigent status in case maintenance system |
| 160 | | Assess and waive filing fees, if indigent, for tracking purposes; establish payment plan for costs, etc. |
| 161 | | Time stamp Application for Criminal Indigent Status to Appoint Public Defender and verify for completeness. |
| 162 | | Review state motor vehicle title records and property records in the county of residence to determine disqualifying factors for assignment of Public Defender |
| 163 | | Review and complete the Clerk's Determination Certification as indigent or not indigent; Notify public defender of the assignment if applicable and assess mandatory Public Defender application fee. |
| Prepare for and attend court | | |
| 164 | | Create and update court calendar, obtain and prepare case files including companion/related cases |
| 165 | | Prepare and/or distribute court docket |
| 166 | | Provide copies of all court calendars to Judges, State Attorney, Public Defender, Private Attorneys, Booking, Department of Juvenile Justice, Department of Children/Families, State Probation, County Probation and Bailiffs |
| 167 | | Prepare lists for prisoner transfers from jail |
| 168 | | Attend court sessions, hearings and trials |
| 169 | | Accept, secure and file recording of non-criminal traffic hearing made by party |
| 170 | | Review Written Pleas of Not Guilty and Waiver of Arraignment and continue case to next applicable court event, reading of the charges |
| 171 | | Prepare form and process oral motions/orders to determine confidentiality |
| 172 | | Administer oaths |
| 173 | | Process hearing continuances/resets |
| 174 | | Create next court event for all continuances; Provide notice to defendant, parent or guardian, attorney of record and bondsman (if applicable) |
| 175 | | Empanel jury |
| 176 | | Swear/poll jury |
| 177 | | Accept, label, log and maintain chain of custody of exhibits/evidence |
| 178 | | Read verdict |
| 179 | | Prepare and/or process final judgment/orders |
| 180 | | Deliver evidence to vault for storage |
| 181 | | Prepare and process (out of county) judge reassignment case - (Due to judicial absence, disqualification or recusal reason) |

CLERKS COURT SERVICES FRAMEWORK

| | Service | Activity | Task |
|-----|------------------------|--|--|
| | Case Processing | | |
| 182 | | | Prepare and docket court minutes |
| 183 | | | Complete, Process and Distribute court minutes/case dispositions |
| | | Process case after court decision | |
| 184 | | | Prepare final judgment/orders for injunctions for protection and child pick up |
| 185 | | | Prepare service packet for injunctions for protection/child pick up orders and forward to law enforcement for service |
| 186 | | | Publish Grand Jury Indictment |
| 187 | | | Process Deferred Prosecution Agreement; Dispose court event; Dispose case in local Case Maintenance System; Provide copies to defendant, attorney of record, booking (if incarcerated) and bondman (if applicable) |
| 188 | | | Process restitution order; Add restitution assessment, if applicable |
| 189 | | | Prepare, process and distribute bond forfeiture notices and documents |
| 190 | | | Process court ordered DL suspensions |
| 191 | | | Prepare, process and distribute court ordered Failure to Appear Capias and Order to Take into Custody; prepare and process withdrawal as appropriate |
| 192 | | | Prepare and certify Judgments Assessing Costs, and send for recording in Official Records |
| 193 | | | Prepare and e-Serve clearance forms to DHSMV at Court Assist regarding financial obligation payoffs not filed on UTC |
| 194 | | | Process disposition orders/court minutes; Serve parties with copies |
| 195 | | | Prepare and send Satisfaction of Judgment for recording upon full payment |
| 196 | | | Provide, process and distribute applicable forms (e.g. Dispositions, PD Applications, Plea Forms, Notice of Fines and Costs) |
| 197 | | | Process and respond to bond remission motions |
| 198 | | | Process bond remission orders to finance |
| 199 | | | Prepare, record, process and disburse certified copies of Financial Obligations Converted to Judgment Lien, Disposition Orders and Department of Corrections Judgment and Sentencing Commitment Packets; Add sentence data in local Case Maintenance System |
| 200 | | | Prepare, docket, image and provide booking with Jail/DOC/DJJ Commitment Orders |
| 201 | | | Prepare, docket, image and process court ordered Vehicle Impound/Immobilization Notice for DUI's; Check DHSMV for lien holder data on vehicles owned by defendant; Provide copy of form to defendant, Probation Officer, Attorney of Record and lien holder (if applicable) |
| 202 | | | Apply and track all statutory financial assessments; enter minimum mandatory court assessment if not ordered by Court; Notify defendant, Probation (if necessary) and attorney of record of all assessment adjustments. |
| 203 | | | Process Order Adjudicating Defendant; Provide certified copies of the Order, Arrest Report, Information and Psychological Evaluations to the Forensic Program Coordinator(s), State Attorney, Attorney of Record, and the local Sheriff's Office; add or update data in FDLE MECOM |
| 204 | | | Add evidence data in local Case Maintenance System; Prepare evidence for storage and transfer to custody of Evidence Management Dept. |
| 205 | | | Monitor Community Service Hours |
| 206 | | | Prepare and/or review check requests for financial processing |
| 207 | | | Review and apply cash bonds to all unpaid court fees, court costs, and criminal penalties or prepare check request to return deposit |
| 208 | | | Link civil contraband forfeiture and criminal case to apply contraband surplus |
| 209 | | | Send final orders and dismissals to Recording |

CLERKS COURT SERVICES FRAMEWORK

| | Service | Activity | Task |
|-----|------------------------|--|---|
| | Case Processing | | |
| | | Process Reopened Cases | |
| 210 | | | Receive reopening petition/motion and update status in case maintenance system |
| 211 | | | Review case for type of reopen and time frame to determine assessment of fee and assess as appropriate |
| 212 | | | Prepare, docket, image and e-File Modification/Probation Orders and Subsequent Commitment documents (including verification form with DOC) |
| 213 | | | Process request for traffic hearing up to 180 days post disposition (including those filed as counts within criminal case) |
| 214 | | | Reinstitute case processing activities/tasks as applicable |
| 215 | | Seal/Expunge | |
| 216 | | | Provide forms and ministerial support for Sealing and/or Expunging Cases; Ensure all court ordered assessments relative to case are paid in full. |
| 217 | | | Process Petition to Seal/Expunge, Affidavit, Certificate of Eligibility and Order to Seal/Expunge; Cashier mandatory service fee |
| | | | Remove or seal case and images upon receipt of Order to Expunge/Seal; Provide certified copies to all parties listed in the Order or by Rule |
| | | Prepare Record for Appealed Cases | |
| 218 | | | File and time stamp Notice of Appeal, send to be recorded if applicable |
| 219 | | | Provide certified copy of Notice of Appeal and Notice of Appeal Transmittal Form to DCA or Supreme Court (Circuit Court to DCA or Circuit Court to Supreme Court) |
| 220 | | | Provide a certified copy of Notice of Appeal to Circuit Court (County Court to Circuit), and, if applicable, the petition in 9.030(c)(2) and (3) cases |
| 221 | | | Determine and ensure compliance with timelines |
| 222 | | | File, process, and comply with documents/orders filed from the appellate courts |
| 223 | | | Select and number documents, prepare index, prepare cost estimate, collect deposit (unless determined indigent) |
| 224 | | | Prepare record on appeal, redact, and transmit index and record to appellate court |
| 225 | | | Compile a redacted trial transcript and/or an unredacted trial transcript into a single PDF file that is text searchable and paginated to correspond with the master trial index pursuant to Appellant Court AO |
| 226 | | | Prepare supplemental records |
| 227 | | | Review case filings for exempt or confidential data and ensure all images are scanned accurately; Update confidential docket descriptions (if necessary) |
| 228 | | | Copy exhibits; Provide physical evidence only (when required) to DCA |
| 229 | | | File, send for recording if applicable, and distribute copies of mandates |
| | | Perform Records Management/Retention | |
| 230 | | | Maintain, catalog, and archive documents and files in environmentally controlled facility, regardless of media (e.g. films, CD's, tapes, computer media) |
| 231 | | | Transport documents and files to and from offsite storage/courthouse |
| 232 | | | Prepare files and convert to non-paper format |
| 233 | | | Verify, process, and destroy paper files/documents following conversion |
| 234 | | | Sanitize/redact historical case file/images |
| 235 | | | Microfilm, microfiche and/or image filings |
| 236 | | | Review case files to identify eligible cases for destruction (Confirm case is closed; Confirm payment received in full or judgment recorded; Ensure case does not contain an active process; Confirm no case activity for various term limits set forth in retention rules) |
| 237 | | | Prepare form for destruction |
| 238 | | | Destroy eligible cases |
| 239 | | | Administratively dismiss and dispose civil traffic UTC's with outstanding suspensions after 7 years; Notify the Department of Highway Safety and Motor Vehicles |
| | | Perform Evidence Management/Retention | |

CLERKS COURT SERVICES FRAMEWORK

| | Service | Activity | Task |
|-----|------------------------|----------|--|
| | Case Processing | | |
| 240 | | | Ensure evidence rooms contain layered security with climatic controlled equipment and a fire suppression system |
| 241 | | | Receive and inventory evidence from court clerk and catalog |
| 242 | | | Place into secure evidence vault |
| 243 | | | Mark confidential evidence appropriately to prevent inadvertent release |
| 244 | | | Maintain a dual verification chain of custody process |
| 245 | | | Enter or update all evidence with storage location in the evidence tracking system |
| 246 | | | Perform periodic inventory of physical evidence |
| 247 | | | Review Department of Corrections website for date of death of defendant sentenced to Life/Death |
| 248 | | | Review and maintain evidence retention requirements |
| 249 | | | Prepare, process and provide Notice of Intention to Dispose of or Destroy for all introducing/interested parties in the case |
| 250 | | | Prepare, process, and provide all required forms, motions, and proposed orders for release/return/disposition of evidence |
| 251 | | | Process return of original documents at the direction of the court |
| 252 | | | Prepare and process Petition to Transfer Evidence and an Evidence Chain of Custody form for criminal convictions involving firearms, weapons, obscene materials, narcotics or medication, etc. to transfer custody to Sheriff's Dept. |
| 253 | | | Conduct CCIS security check prior to returning firearm to individual pursuant to the Gun Control Act |
| 254 | | | Return weapons, electric weapons or devices, or arms to any person acquitted of offenses within 60 days from and after the acquittal or dismissal upon filing of motion and issuance of court order; prepare forms and secure signatures; If defendant fails to retrieve item must be transferred to Sheriff |
| 255 | | | Review and arrange for disposal of biohazard evidence with the local fire department; contact specialized vendor and pay destruction fees |
| 256 | | | Prepare and process Petition to Sell Unclaimed Evidence (Auction) |
| 257 | | | Store and/or destroy DNA evidence pursuant to guidelines |
| 258 | | | Prepare and submit an order for the destruction of gambling machines, apparatuses or devices must be destroyed in the presence of the Clerk or an assigned deputy clerk (except money inside those items); Requires a court order |
| 259 | | | Dispose of evidence timely and lawfully |
| 260 | | | Generate report for audit/tracking inventory |
| 261 | | | Conduct biohazard training |

CLERKS COURT SERVICES FRAMEWORK

| Service | Activity | Task |
|---------|---|---|
| | Revenue Collection and Distribution | |
| | Establish and maintain assessment, collection, and distribution schedules | |
| 262 | | Monitor and perform review of legislation, supreme court orders, judicial admin orders, county or local ordinances for fee and distribution changes |
| 263 | | Obtain, review, and reconcile the FCCC annual Distribution Schedule of Court-Related Filing Fees, Service Charges, Costs, and Fines, including a Fee Schedule for Recording |
| 264 | | Evaluate and update in Case Maintenance System, website, handouts, forms for any fees/distributions changes (including meetings with stakeholders) |
| | Assess and Collect, and Distribute Fines, Fees, Court Costs, and Service Charges | |
| 265 | | Create system of accounts receivable and receipt payments received via mail, over counter, telephone, on-line payments, from 3rd party vendors (Amscot, Western Union, ePortal, myfloridacounty, collection agencies, appointments, etc.) |
| 266 | | Perform electronic interface processing, daily balancing, and accounting for payment files from all external payment sources (ePortal, collection agency, credit card) |
| 267 | | Perform manual daily balancing and accounting from all external payment sources (ePortal, collection, credit card) |
| 268 | | Perform daily cashier balancing and prepare deposits |
| | Establish and ensure compliance with payment plans | |
| 269 | | Determine payment plan structure; establish payment plan by enrolling payor |
| 270 | | Maintain payment plans; negotiate and restructure payment plans as appropriate |
| 271 | | Review established plans for non-compliance, communicate non-compliance for further action if applicable |
| 272 | | Perform collection efforts for noncompliance; notify DHSMV of suspension by suspending license in case maintenance system, or otherwise; refer case to collections |
| 273 | | Respond to customer inquiries and reinstate or establish renegotiated plans if applicable |
| | Pursue collection of delinquent debts | |
| 274 | | Develop criteria, maintain interface, and integrate with Collection Agency |
| 275 | | Collect, Reconcile, Adjust, and Distribute Funds |
| 276 | | Perform Collection Monitoring and Reporting |
| 277 | | Recall cases from collection agency as applicable |
| 278 | | Perform periodic reassignments between agencies as applicable |
| 279 | | Diligently pursue payment of non-sufficient funds checks, credit/debit charge backs, up to and including forwarding to SAO for prosecution |
| 280 | | Enforce, satisfy, compromise, settle, subordinate, release or otherwise dispose of any debts or liens |
| 281 | | Process DL Suspensions as statutorily allowed |

CLERKS COURT SERVICES FRAMEWORK

| Service | Activity | Task |
|---------|--|---|
| | Financial Processing | |
| | Establish fine and forfeiture fund | |
| 282 | | Establish a fine and forfeiture fund for the county |
| 283 | | Pay into, and dispense from, the fine and forfeiture fund all appropriate money. |
| | Reconcile financial transactions | |
| 284 | | Review, approve, and process accounts payable transactions including refunds, overpayments, and restitution payments |
| 285 | | Perform balancing and reconciliation of accounts to financial ledgers |
| 286 | | Perform Daily/Monthly bank reconciliation including positive pay, transfers between locations, ACH wires, etc. |
| 287 | | Analyze, reconcile, and prepare timely electronic remittances as required to State of Florida Department of Revenue for appropriate distribution |
| 288 | | Analyze, reconcile and prepare timely remittances for distribution to County, Municipalities, and other agencies |
| 289 | | Prepare and/or post periodic billings for any activity for which payment is not made at the time of service |
| | Maintain Escrow Accounts | |
| 290 | | Set Up, Manage and Reconcile Escrow Accounts |
| 291 | | Accept deposits and withdraw funds for applicable amounts due |
| 292 | | Perform periodic reconciliation of accounts |
| | Process Bonds | |
| 293 | | Conduct periodic reconciliation of cash bonds against GL accounts |
| 294 | | Track and Process estreated/forfeited bonds for transfer to clerk revenue |
| 295 | | Process bond forfeiture to judgment |
| 296 | | Prepare paperwork for notification to bond company, surety company, Department of Insurance, Department of Financial Services, for judgment on unpaid bond |
| | Process Abandoned/Unclaimed property | |
| 297 | | Maintain a retention system for money deposited into the registry of the court |
| 298 | | Compile for, and provide to, the administrative judge a list of all money, and the person entitled thereto, which has remained unclaimed for the required statutory period. |
| 299 | | Remit money to the Chief Financial Officer as directed by the court. |
| 300 | | Maintain a retention system for money not in the registry of the court, but which otherwise comes into the possession of the clerk. |
| 301 | | Compile and publish, at the clerk's expense, a list of all money, and any defendant connected therewith, which has remained unclaimed since January 1 of the previous year. |
| 302 | | Process any written claims for unclaimed money. |
| 303 | | Pay any money into the fine and forfeiture fund of the clerk's county which goes unclaimed by September 1. |
| 304 | | Deposit into the registry of the court all funds received from a guardian upon the appropriate termination of a guardianship where no recipient entitled thereto can be located |
| 305 | | Provide notice in an appropriate manner, depending upon the value of the funds, a notice which will put interested persons on notice of the availability of the funds |
| 306 | | Deposit with the Chief Financial Officer all funds going unclaimed for the statutory period following the notice |
| 307 | | Furnish to Department of Legal Affairs as required all estates being administered in which no person appears to be entitled to property |
| | Unclaimed Money | |
| 308 | | Report and remit any surplus remaining with the clerk one year after a sale pursuant to Chapter 45 |
| | Manage funds deposited into the Court Registry | |
| 309 | | Create, manage and monitor accounts for registry deposits |
| 310 | | Calculate and disburse payments and any applicable interest per court order |
| 311 | | Periodically reconcile accounts with GL |

CLERKS COURT SERVICES FRAMEWORK

| Service | Activity | Task |
|--|--|---|
| Requests for Records and Reports | | |
| | Satisfy customer copy and record requests | |
| 312 | | Receive and review requests for records |
| 313 | | Determine whether the requested records are confidential or expunged, and whether customer has the right to review or know of the record |
| 314 | | Acknowledge and respond to customer inquiries |
| 315 | | Conduct records search, compile data, provide results to customer as necessary |
| 316 | | Retrieve archival records from offsite storage locations, as needed |
| 317 | | Review and apply proactive/View on Request (VOR) redactions |
| 318 | | Process requests for certification and exemplification (other examples of types of record requests and charges for same) |
| 319 | | Compute, assess, and collect statutory fees |
| 320 | | Provide records |
| | Prepare and manage custom reports/bulk data requests | |
| 321 | | Review and respond to request to determine parameters and applicable systems/data fields |
| 322 | | Write report request with specific data fields |
| 323 | | Conduct staff/department review of report to insure accuracy/review anomalies |
| 324 | | Provide report to customer/post on website |
| 325 | | Update report programmatically or as needed |
| 326 | | Compute, assess, and collect fee |
| Provide Ministerial Pro Se Assistance | | |
| | Assist self-represented (pro se) litigants with filings including, but not limited to, Domestic, Repeat, Sexual, Dating, and Stalking Injunctions; Tenant Evictions; Small Claims cases; Simplified Dissolutions of Marriage; and Mental Health cases. | |
| 327 | | Interface with protective shelters |
| 328 | | Provide ministerial assistance in filling out forms for filing |
| 329 | | Coordinate service of documents |
| 330 | | Update website and form packets with approved Supreme Court and other forms as necessary |
| 331 | | Provide information/referrals for applicable agencies outside of Clerk's office |
| | Vulnerable Adult | |
| 332 | | Assist petitioners filing an initial petition for injunction against exploitation of a vulnerable adult |
| 333 | | Assist petitioners filing a petition alleging a violation of an injunction against exploitation of a vulnerable adult |
| 334 | | Provide simplified forms relating to exploitation of a vulnerable adult |
| 335 | | Provide privacy for the petitioner |
| 336 | | Provide petitioner with two certified copies of the petition without charge |
| 337 | | Practice law by informing the petitioner of the necessary steps for service of process and enforcement |
| 338 | | Provide petitioner with certified copies of an order of injunction (no mention is made of whether to charge) |
| 339 | | Practice law by informing the petitioner of "the service of process and enforcement" |
| 340 | | Receive training in the effective assistance of petitioners |
| 341 | | Produce a brochure to include information about the exploitation of vulnerable adults and the effect of providing false information to the court |
| 342 | | Provide the informational brochure to petitioners, local senior centers, local aging and disability resource centers, or appropriate state or federal agencies |
| 343 | | Provide a copy of all petitions and orders filed under Section 825.1035 to the "adult protective services program" (this appears to be the program under the aegis of DCF mentioned in Chapter 415) |
| 344 | | Submit a quarterly reimbursement request to OSCA for \$40 for each petition processed |
| 345 | | Pay law enforcement \$20 out of each \$40 received for each injunction served |

CLERKS COURT SERVICES FRAMEWORK

| | Service | Activity | Task |
|-----|---------|----------|---|
| 346 | | | Track the amount of filing fees and service charges waived by Section 825.1035 for purposes of having those charges assessed against guilty respondents |
| 347 | | | Furnish a copy of the petition, the financial affidavit, the notice of hearing, and any temporary injunction to the sheriff or a law enforcement agency of the county in which the respondent resides or can be found |
| 348 | | | Transmit to the sheriff, at the sheriff's request, a facsimile copy of an injunction which has been certified |
| 349 | | | Furnish a copy of the petition, the financial affidavit, the notice of hearing, and any temporary injunction to the sheriff or a law enforcement agency of the county in which the vulnerable adult resides or can be found |
| 350 | | | Transmit to the sheriff, at the sheriff's request, a facsimile copy of an injunction which has been certified |
| 351 | | | Certify copies of all orders issued |
| 352 | | | Attend all hearings on injunctions (necessary to certify and deliver copies at hearing) |
| 353 | | | Deliver certified copies to all parties at the time of the entry of the order |
| 354 | | | Obtain signatures on the original order from all parties acknowledging the receipt of the certified copies |
| 355 | | | Note on the original petition that "service was effected" if a party fails or refuses to acknowledge receipt of a certified copy of an order |
| 356 | | | Mail, to the last known mailing address, certified copies of the order to any party to whom delivery of a certified copy at the hearing on the order was not possible |
| 357 | | | Serve certified copies of the order on depositories or financial institutions as provided in Section 655.0201 |
| 358 | | | Notify the sheriff of all service pursuant to F.S. 825.1035(10)(a)4. |
| 359 | | | Prepare and file a written certification of all service under F.S. 825.1035(10)(a)4. specifying the time, date, and method of service |
| 360 | | | Serve, by mail, any subsequent petitions "for an injunction seeking an extension of time" on any respondent who was previously served with a temporary injunction and failed to appear at the initial hearing on the temporary injunction. |
| 361 | | | Forward, within 24 hours, to the sheriff with jurisdiction over the residence of the petitioner, any orders issuing, changing, continuing, extending, or vacating an injunction |
| 362 | | | Notify, within 24 hours of an injunction being terminated or rendered ineffective by ruling of the court, the sheriff receiving original notification under F.S. 825.1035(10)(b)1. (the sheriff with jurisdiction over the residence of the petitioner) |
| 363 | | | Collect any assessment or fine for enforcing a Section 825.1035 injunction |
| 364 | | | Transfer monthly any assessment or fine collected for enforcing a Section 825.1035 injunction to DOR for deposit in the Domestic Violence Trust Fund |
| 365 | | | Assist a petitioner in preparing an affidavit alleging a violation of an injunction for protection against the exploitation of a vulnerable adult when the person who violated the injunction has not been arrested or direct the petitioner to a chief judge designated office for injunction violations |
| 366 | | | Immediately forward any Section 825.1036(1) affidavit received to the state attorney and to "the court or judge as the chief judge determines to be the recipient of affidavits of violation." |
| 367 | | | If a Section 825.1036(1) affidavit alleges that a crime has been committed, forward the affidavit to the "appropriate law enforcement agency for investigation" |

CLERKS COURT SERVICES FRAMEWORK

| | Service | Activity | Task |
|-----|---|--|--|
| | Technology Services for External Users | | |
| | | Provide and maintain Online Electronic Access | |
| 368 | | | Receive applications for access to remote applications and/or subscription services |
| 369 | | | Assign login and password; reset password and unlock accounts as needed |
| 370 | | | Perform table management; link specific users' participant IDs as needed |
| 371 | | | Manage/update access roles as changed by governing authorities |
| 372 | | | Test/troubleshoot problems |
| 373 | | | Maintain interface, logins/passwords for bulk data purchasers via FTP/bulk sharing network |
| 374 | | | Monitor ongoing eligibility for access |
| | | Maintain the eFiling Portal | |
| 375 | | | Maintain internal user access |
| 376 | | | Add law firm and associate firm administrators |
| 377 | | | Add/edit/associate/disassociate docket codes, court types/sub-types, case types, fee codes, fee schedules, party types, and work queues |
| 378 | | | Triage/troubleshoot issues for customers |
| 379 | | | Monitor e-filing workflow between local system and statewide Portal |
| 380 | | | Manage corrective action/abandoned filing queues |
| 381 | | | Perform Release Management (e.g. testing new releases prior to implementation) |
| | | Maintain data and image integration with Judicial Viewer application | |
| 382 | | | Maintain user access |
| 383 | | | Maintain interface between Case Maintenance System and viewer |
| 384 | | | Provide training to judicial/clerk staff |
| 385 | | | Test/troubleshoot problems |
| | | Establish and maintain Clerk website | |
| 386 | | | Build/maintain website to provide access to reports, information, and case data |
| 387 | | | Manage content, including court calendars; contact information for departments and divisions including Supreme Court Self Help; FAQs; fees and charges |
| 388 | | | Establish/maintain links and interfaces with new applications or collegial entities |
| | Mandated Reporting Services | | |
| | | Compile and submit state and local reports and data extracts | |
| 389 | | | Determine parameters and applicable systems/data fields in accordance with respective Interface Control Document |
| 390 | | | Write report request with specific data fields |
| 391 | | | Conduct staff/department review of report to ensure accuracy/review anomalies |
| 392 | | | Update report programmatically or as needed |
| 393 | | | Create and maintain auditable detail records |
| 394 | | | E-mail or electronically upload data to recipient agency |
| 395 | | | Maintain interface with agency for proper reporting of data |
| | Jury Management | | |
| | | Establish and manage jury pools | |
| 396 | | | Create, manage, and update annual jury list from DHSMV for petit and grand jury |
| 397 | | | Evaluate scheduled trial data; determine appropriate number of jurors needed; produce venire; prepare and mail summonses |
| 398 | | | Review excusal requests and questions for qualified juror participation; reschedule requests |
| 399 | | | Coordinate and verify jurors for check-in, including transport/parking/DL verification, pending qualification and swearing in for voir dire |
| 400 | | | Coordinate meals, lodging and parking, if applicable; reconcile invoices and payment of vendors after trials |
| 401 | | | Determine eligibility and pay jurors for services performed, transfer of payment for donations, provide information for donations and school/work excusals |
| 402 | | | Research and void/reissue juror payments |
| 403 | | | Purge the jury list periodically for convicted felons, deceased, and mentally incapacitated persons |

CLERKS COURT SERVICES FRAMEWORK

| Service | Activity | Task |
|---------|--|---|
| 404 | | Furnish to, and/or maintain for, the Division of Elections, a list of those persons adjudicated mentally incapacitated or those persons who have had their voting rights restored based upon a determination of mental incapacity, and those persons who have returned signed jury notices during the preceding months indicating a change of address |
| 405 | | Prepare and Submit Jury Service Management Report to OSCA |
| | Support enforcement of Failure to Appear for Jury Duty | |
| 406 | | Validate and document potential juror failures to appear |
| 407 | | Issue and mail notice to appear for court |
| 408 | | Attend court proceedings, maintain court minutes, and process resulting order including any applicable fine |
| | Request funds and reconcile jury cost reimbursement | |
| 409 | | Prepare and submit quarterly jury management cost estimate to CCOC/JAC jury management |
| 410 | | Track and reconcile expenditures for juror reimbursement advance |
| 411 | | Participate in DFS audit of juror revenue/expense |
| | Administration | |
| | Human Resources Support | |
| 412 | | Conduct Training sessions for Management and staff |
| 413 | | Benefits |
| 414 | | Recruitment |
| 415 | | Provide public outreach |
| | Financial Support | |
| 416 | | Budget Development |
| 417 | | Audits |
| 418 | | Purchasing and Procurement |
| | Legal Support | |
| 419 | | Interpreting laws, rules, legislative changes |
| 420 | | Preparation and review of contracts |
| 421 | | Represent the Clerk before the Court |
| 422 | | Acts as liaison with Judiciary, constitutionals, and other entities |
| 423 | | Ensure compliance with State & Federal Regulations, Rules of Courts, Florida Statutes and Rules of Procedures and how they pertain to each area |
| | Facilities Support | |
| 424 | | Emergency Management |
| 425 | | Records Storage |
| 426 | | Perform annual clerk fixed assets inventory |



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

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

SFY 2020-21

1. Leon – Report #[2020-53](#) (August 10, 2020)

Audit Findings:

- Four instances in which expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable administrative support cost.
 - Meals, beverages, food costs
 - CFY 2018-19: \$85 in drinks and snacks for the Investment Oversight Committee meeting.
 - CFY 2018-19: Two expenditures of \$1,034 and \$5,003 for coffee-related services (machine, coffee, creamer, sugar, stirrers); no documentation for allocation of costs between the courthouse, finance breakroom, and juror room
 - Classification and Compensation Study
 - CFY 2018-19: \$17,800 of which \$13,538 was allocated to the court
- Lack of use of the Uniform Accounting System Manual (UASM) Account Codes
 - Clerk's office only uses two expenditure account codes with an unclear methodology for the reconciliation of expenditures to the submitted budget documents that use all UAS codes.
- Accounting records do not agree with expenditure and collection reports
 - CFY 2016-17: general ledger expenditures exceeded the amount reported to the CCOC by \$340,506.
 - CFY 2017-18: the amount reported to the CCOC exceeded the general ledger by \$2,919.
 - CFY 2018-19: general ledger expenditures exceeded the amount reported to the CCOC by \$147,134
- Internal Controls
 - Allowances for education on personnel action forms inconsistent with payroll journals
 - Three out of twenty payroll expenditures sampled indicated that salary allowances paid for education that did not agree with the authorized amount documented on the employees' Personnel Action Forms.
 - Bank Reconciliations

DFS ARTICLE V FINDINGS – SUMMARY SFY 2020-21

- CFY 16-17: An expenditure write-off in the amount of \$13,062 for unknown differences resulting from bank reconciliations over a six (6) month period.
- Two of three months tested, bank reconciliations did not include documentation indicating the individual who prepared the reconciliations, who reviewed and approved them, or the date the preparation and review was completed.
- Clerical Errors
 - CFY 2016-17: expenditure in the amount of \$800 for reimbursement to an individual wrongfully arrested. The Clerk's office did not follow the established operating procedures to withdraw the corresponding writ of attachment when a child support payment was received.
 - CFY 2017-18: expenditure adjustment in the amount of \$160 was posted. The cashier posted a receipt for \$206, \$46 paid by credit card and \$160 was posted as cash. However, the cashier did not collect the cash and her cash drawer was short. The cashier attempted to contact the customer with no success. The Clerk's office posted an adjusting entry to reconcile the cash balance.

Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Consider utilizing free web-based sites for researching salary ranges or through networking with other Clerk's offices.
- Reimburse the Clerks of Courts Trust Fund for the unallowable expenditures totaling \$19,650.
- Record all expenditures in the general ledger using the expenditure account codes provided in the UASM in a manner that properly allocates the expenditure to the cost center benefited.
- Implement procedures to reconcile and support the balances in the CCOC EC report on a monthly basis and to retain these documents for audit purposes.
- Implement a formal process to document authorized changes to salaries and wages to help prevent the risk of an erroneous payroll change occurring without being detected.
- Include documentation of the individual who prepared and reviewed them as well as documentation indicating the date prepared and reviewed.
- Investigate the differences between the book balance and the bank statement balance for the unreconciled bank statements.
- Prepare reconciliations in a timely manner in the future, and that all reconciliations and bank statements be kept on file for audit purposes.
- Ensure that adequate controls for cash handling, recording, and disbursements are in place and followed in order to detect and to prevent clerical errors.

Clerk Responses:

- Clerk agreed with findings and took steps in the current fiscal year to implement improvements in the referenced areas.

DFS ARTICLE V FINDINGS – SUMMARY SFY 2020-21

2. Hardee – Report #[2020-54](#) (August 31, 2020)Audit Findings:

- Internal Controls
 - No purchasing policy or P-Card policy
- Clerk's Salary exceeded salary cap according to the formula outlined in s. 145.051, F.S.
 - CFY 2017-18: Clerk salary exceeded by \$603, in part due to cell phone allowance.
 - CFY 2018-19: Clerk salary exceeded by \$628, in part due to cell phone allowance.
- County Funding
 - CFY 2017-18: Two expenditures totaling \$455 for computer software
 - CFY 2017-18: Purchase of security camera monitor and supplies totaling \$478 with \$239 charged to the state.
 - Cell phone allowances charged to the state totaling \$6,890.
- Allocation Methodology
 - The Clerk's office does not have a clear methodology for allocating payroll and administrative expenditures for employees who work on both court and non-court-related functions.

Auditor Recommendations:

- Establish a written purchasing policy that incorporates the requirements and guidelines for P-Card purchases to ensure appropriate use of state funds.
- Adhere to the salary cap as stated in s. 145.051, F.S.
- Reimburse the Clerks of the Court Trust Fund for unallowable expenditures totaling \$6,890.
- 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 concurred with findings and agreed to remit funds back to the trust fund. Clerk amended procedures and implemented training for the future.

3. Holmes – Report #[2020-55](#) (August 7, 2020)Audit Findings:

- Allocation Methodology
 - The Clerk's office does not have a clear methodology for allocating payroll and administrative expenditures for employees who work on both court and non-court-related functions.
- Internal Controls
 - No purchasing policy or P-Card policy

DFS ARTICLE V FINDINGS – SUMMARY SFY 2020-21

- Five instances in which the expenditure did not show proof of authorization verifying that the items were approved for purchase.
- Three instances in which the documentation did not show evidence that the goods or services received agreed with goods or services requested.
- Travel reimbursement vouchers
 - CFY 2018-19: One instance where no documented evidence of review of Travel Reimbursement Forms by a secondary person prior to payment.
- Bank Reconciliations
 - Bank reconciliations should include documentation of the individuals who prepare and review the reconciliations as well as the dates of each.

Auditor Recommendations:

- 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.
- Establish a written purchasing policy that incorporates the requirements and guidelines for P-Card purchases to ensure appropriate use of state funds
- Document that all purchases are authorized, and to have a separate individual verify and document that all goods and services received match the goods or services ordered.
- All travel reimbursements are carefully reviewed by a secondary person prior to payment to ensure all travel is in accordance with State laws.
- Bank reconciliations should include documentation of the individual who prepared and reviewed them as well as documentation indicating the date prepared and reviewed.

Clerk Responses:

- Clerk concurred with findings. Due to COVID-19 restrictions, a time study would not be implemented, but upon return to normal operations, will look into options. Regarding internal controls, amendments to policies and procedures have been implemented as addressed in recommendations.

4. Suwannee – Report #[2020-56](#) (September 17, 2020)Audit Findings:

- Unallowable Expenditures
 - Bottle water for employees for audit period totaled \$1,568.
- County Funding
 - CFY 2017-18: Purchased fax option for copier allocating \$627 to the State.
 - CFY 2018-19: Computer software totaling \$1,472 allocated to the State.
 - CFY 2018-19: Leased copiers allocating \$8,212 to the state.

DFS ARTICLE V FINDINGS – SUMMARY SFY 2020-21

- Reconciliation of EC to general ledger not present
- Allocation Methodology
 - The Clerk's office does not have a clear methodology for allocating payroll and administrative expenditures for employees who work on both court and non-court-related functions.

Auditor Recommendations:

- Reimburse the trust fund \$11,879 for unallowable expenditures.
- Ensure that court-related expenditures are allowable and reasonable according to ss. 28.35(3)(a) and 29.008(1)(f)1, F.S.
- Implement procedures to reconcile and support the balances in the CCOC EC report on a monthly basis and retain these documents for audit purposes.
- 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 disagreed with recommendation to reimburse \$1,568 for water cooler because it is accessible to court employees and the general public conducting court-related activities.
- Clerk disagreed with recommendation to reimburse \$637 to state for fax machine due to it being overwhelming used for court operations.
- Agreed to reimburse the trust fund for \$1,472 for software expenditures.
- Clerk disagreed with recommendation to reimburse \$8,212 to state for copiers due to them being overwhelming used for court operations but will seek county funding in the future.
- Clerk partially agreed with finding related to monthly reconciliations of EC to general ledger. Reconciliations are completed but a hard copy is not kept with the reports. For the future, supporting reconciliation documentation will be kept with original reports.
- Clerk partially agreed with finding related to a lack of allocation methodology. Performing an annual time stud may prove inefficient for the limited size of the staff and the effort it would require.

5. Seminole – Report #[2020-57](#) (October 5, 2020)Audit Findings:

- Lack of use of the Uniform Accounting System Manual (UASM) Account Codes
 - County uses "Business Units" that vary from the expenditure account codes provided in the UASM.
 - Office is in the process of implementing a new process which will allow the use of UASM codes.
- Allocation Methodology

DFS ARTICLE V FINDINGS – SUMMARY SFY 2020-21

- The Clerk's office does not have a clear methodology for allocating payroll and administrative expenditures for employees who work on both court and non-court-related functions.

Auditor Recommendations:

- Continue plan to establish an accounting system capable of accommodating the use of the UASM codes.
- 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:

- Will continue to work on the implementation of an accounting reporting system capable of reporting under the UASM codes.
- Recently conducted a six-week time study of court employees with shared time. Also implemented allocations based on case counts and other performance measures. For administrative shared employees, will continue to use an allocation ratio between court FTE and non-court FTE.

6. Hendry – Report #[2020-58](#) (October 13, 2020)Audit Findings:

- Unallowable reimbursement for meals covered by a conference.
- Allocation Methodology
 - The Clerk's office does not have a clear methodology for allocating payroll and administrative expenditures for employees who work on both court and non-court-related functions.

Auditor Recommendations:

- Ensure travel reimbursements are in accordance with s. 112.061, F.S.
- 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 concurred with audit findings. The payment for meals covered by a conference was an oversight due to a new staff member processing reimbursement. The clerk will also implement a methodology for allocation spreadsheet located on the CCOC website.

7. Charlotte – Report #[2020-59](#) (October 22, 2020)Audit Findings:

- Five instances in which expenditures, contrary to statutory guidance, had been allocated to court cost that was related to communication services.

DFS ARTICLE V FINDINGS – SUMMARY SFY 2020-21

- CFY 2017-18: purchased Xerox copier totaling \$3,278.
- CFY 2017-18: software maintenance fee for Pioneer totaling \$10,000.
- CFY 2017-18: purchased multifunction printer allocating \$6,787 to the State.
- CFY 2017-18: Pioneer Benchmark annual software maintenance allocating \$29,092 to the State
- CFY 2018-19: purchased laptop charging \$841 to the state

Auditor Recommendations:

- Ensure that communication services costs are allowable per s. 29.008, F.S.

Clerk Responses:

- Clerk concurred with findings and going forward will indicate on invoices if court-related expenditures are being paid from county or State funds.

8. Bay – Report #[2020-60](#) (December 15, 2020)

Audit Findings:

- One instance in which an unallowable expenditure was allocated as a court cost.
 - CFY 2018-19: \$93 of Wall Street Journal subscription allocated to the State
- County Funding
 - CFY 2018-19: Carpet cleaning for \$125 allocated to the State.
 - CFY 2019-20: folding table totaling \$217
 - CFY 2018-19: Relocation of Juvenile Department totaling \$603 to the State.
 - Two instances of retirement gifts exceeding the \$100 threshold set in s. 110.1243(3), F.S.
- Payroll Authorization and time sheets
 - Unable to locate five timesheets and documentation of approval
 - Leave payout overstated by \$942.
- Allocation Methodology
 - The Clerk's office does not have a clear methodology for allocating payroll and administrative expenditures for employees who work on both court and non-court-related functions.

Auditor Recommendations:

- Ensure that court-related expenditures are allowable according to ss. 28.35(3)(a) and 29.008, F.S.
- Ensure retirement gifts do not exceed limit according to s. 110.1245(3), F.S.
- Maintain all time sheets and documentation of approval. Establish controls in place to prevent over/under are corrected/collected quickly.
- 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 with the finding and will implement best practices as outlined.

DFS ARTICLE V FINDINGS – SUMMARY SFY 2020-21

9. Broward – Report #[2021-61](#) (March 1, 2021)Audit Findings:

- Four instances in which expenditures, contrary to statutory guidance, had been allocated to court cost or was not a reasonable admirative support cost.
 - CFY 2017-18: table sponsorship for scholarship and awards gala totaling \$1,250 to the State.
 - CFY 2018-19 table sponsorship for gala dinner totaling \$1,300 to the State
 - CFY 2019-20: mass marriage ceremony setup totaling \$1,000 to the State.
 - CFY 2019-20: compensation study totaling \$16,240 to the State.
- One instance in which expenditures, contrary to statutory guidance, had been allocated to court cost that was related to communication services.
 - CFY 2019-20: contract to develop and implement Evidence Management System software totaling \$56,250 to the State.

Auditor Recommendations:

- Ensure that its court-related expenditures are allowable according to ss. 28.35(3)(a) and 29.008, F.S.

Clerk Responses:

- Clerk acknowledges and agrees to pay back \$3,550 of expenditures for unallowable costs.
- Clerk believes there is justification of \$16,240 expenditure for compensation study as an in-house study would have resulted one additional FTE at \$40,000; therefore, outsourcing was more economical.
- Clerk agreed to reimburse \$56,250 for unallowable expenditures according to s. 29.008, F.S.

10. Escambia – Report #[2021-62](#) (March 15, 2021)Audit Findings:

- County funding per s. 29.008(1)(a), F.S.
 - CFY 2019-20: purchased 172 chairs for jury totaling \$21,116.
- Allocation Methodology
 - The Clerk's office does not have a clear methodology for allocating payroll and administrative expenditures for employees who work on both court and non-court-related functions.
 - Ten instances of administrative expenditure allocations not in accordance with employee FTE allocation totaling \$3,366.

Auditor Recommendations:

- Ensure that court-related expenditures are allowable per s. 29.008(1)(a), F.S.
- 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.

DFS ARTICLE V FINDINGS – SUMMARY SFY 2020-21

Clerk Responses:

- Clerk acknowledges unallowable expenditure as an oversight due to reduced staff and inability to hire and retain competent professional staff.
- Clerk noted that department managers evaluate employees for split percentages based on objective measures and subjective evaluation of items not easily tracked. Clerk will continue to review allocation methods.

11. Jackson – Report #[2021-63](#) (April 15, 2021)Audit Findings:

- Lack of use of the Uniform Accounting System Manual (UASM) Account Codes
 - Expenditures posted to the general ledger and identified by account titles then monthly spreadsheet is used to allocate expenditures to the account codes provided in the UASM.
- One instance in which an unallowable expenditure was allocated as a court cost.
 - CFY 2018-19: marriage license envelopes totaling \$336
- One instance in which expenditures, contrary to statutory guidance, had been allocated to court cost that was related to communication services.
 - CFY 2019-20 labor for fax line installation totaling \$200
- Allocation Methodology
 - The Clerk's office does not have a clear methodology for allocating payroll and administrative expenditures for employees who work on both court and non-court-related functions.

Auditor Recommendations:

- Record payroll and administrative expenditures in the general ledger using UASM codes to properly allocate expenditures to the benefitted cost center.
- Ensure that court-related expenditures are allowable per s. 28.35(3)(a), F.S.
- Ensure court-related expenditures are allowable according to s. 29.008, F.S.
- 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 agrees with findings related to unallowable expenditures and agrees to repayment of \$536 to the trust fund.
- Clerk noted they would review accounting system to develop a plan to properly record allocated expenditures on the general ledger.
- Agrees to update documentation related to allocation of court and non-court related employees.

12. Glades – Report #[2021-64](#) (April 21, 2021)Audit Findings:

DFS ARTICLE V FINDINGS – SUMMARY SFY 2020-21

- Lack of use of the Uniform Accounting System Manual (UASM) Account Codes
 - Expenditures posted to three consolidated cost centers and account codes vary from UASM.
- Allocation Methodology
 - The Clerk's office does not have a clear methodology for allocating payroll and administrative expenditures for employees who work on both court and non-court-related functions.

Auditor Recommendations:

- Record administrative expenditures in the general ledger using UASM codes to properly allocate expenditures to the benefitted cost center.
- 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 noted a planned update to accounting software and will look into setting up expenditure account code cost centers according to the UASM.
- Implementing a method of sampling employee's time to appropriate court and non-court related time accurately.

13. Highlands – Report #[2021-65](#) (May 18, 2021)Audit Findings:

- Unallowable Expenditures
 - CFY 2018-19, \$89 for cake for retirement party
 - CFY 2018-19, \$27 for paper products and supplies
- County Funding
 - CFY 2019-20, \$1,345 for HD Thermography Inspection
- Allocation Methodology
 - The Clerk's office does not have a clear methodology for allocating payroll and administrative expenditures for employees who work on both court and non-court-related functions.

Auditor Recommendations:

- Recommend reimburse the state \$111 for CFY 2018-19 and \$1,345 for CFY 2019-20 for unallowable expenditures.
- Recommend office ensures expenditures are allowed pursuant to s. 29.008(1)(c), F.S.
- 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:

DFS ARTICLE V FINDINGS – SUMMARY SFY 2020-21

- The Clerk’s office concurs with the observations of unallowable expenditures charged to the State. We have amended procedures and are training staff to ensure these types of expenditures are not charged to the State in the future. We are in the process of reimbursing the Clerk of Courts Trust Fund for these costs.
- The Clerk’s office concurs with this recommendation and has implemented a time study for those employees working on both court and non-court functions.

14. Okaloosa – Report #[2021-66](#) (May 26, 2021)Audit Findings:

- Unallowable Expenditures
 - CFY 2018-19, \$3,500 for Certified Public Manager training, not directly related to employee job duties as outline in current job description.
- County Funding
 - CFY 2018-19, \$154 for door etchings for lobby and self-help center
 - CFY 2019-20, \$1,719 for state share of leased copiers, printers, and scanners.

Auditor Recommendations:

- Recommend reimburse the state \$3,500 for CFY 2018-19 training and county funding items.
- Recommend office ensures expenditures are allowed pursuant to s. 29.008(1)(c), F.S.

Clerk Responses:

- The Clerk’s office concurs with the observations of unallowable expenditures charged to the State. We will update our internal policies and procedures to ensure that these types of expenditures are not allocated to the State We are in the process of reimbursing the Clerk of Courts Trust Fund for these costs.