



EXECUTIVE COUNCIL MEETING
June 6, 2022

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

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EXECUTIVE COUNCIL MEETING

June 6, 2022

Meeting: 3:00 PM, Eastern

Rosen Shingle Creek, Orlando (Sebastian Room)

WebEx Link: <https://flclerks.webex.com/flclerks/j.php?MTID=m6af1a4b8e2b7945104a692b97d608e70>

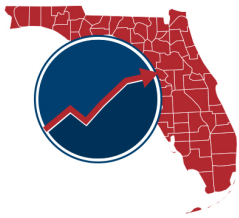
Meeting Code: 2319 716 1299, Password: CCOC

Conference Call: 1-866-469-3239, Access Code: 2319 716 1299

- Call to Order.....Hon. JD Peacock
- InvocationHon. John Crawford
- Roll Call.....Hon. Tiffany Moore Russell

- 1) Introduction and Agenda ApprovalHon. JD Peacock
- 2) Approve Minutes from 03/08/22 Meeting.....Hon. Tiffany Moore Russell
- 3) CCOC Office Treasurer’s Report.....Hon. Tiffany Moore Russell
 - a) Financial Audit from CFY 20-21
 - b) CFY 2021-22 Office Budget Update
 - c) Proposed CFY 2022-23 CCOC Office Budget and Workplan
- 4) Committee Updates
 - a) Budget CommitteeHon. Tiffany Moore Russell
 - b) PIE Committee.....Hon. Laura Roth
 - c) Legislative CommitteeHon. Carolyn Timmann
- 5) Update on Guardianship DatabaseHon. JD Peacock
- 6) Annual Evaluation of Executive DirectorHon. JD Peacock
- 7) TCBC ReportHon. Judge Ficarrota
- 8) Results of CCOC Election.....Hon. Tiffany Moore Russell
- 9) Other Business.....Hon. JD Peacock
 - a) Approve Executive Director Telecommuting Plan

Our Mission: As a governmental organization created by the Legislature, we evaluate Clerks’ court-related budgetary needs, and recommend the fair and equitable allocation of resources needed to sustain court operations.



Minutes of March 8, 2022, CCOC Executive Council Meeting

The Executive Council of the Florida Clerks of Courts Operations Corporation (CCOC) held a meeting in person in Panama City Beach and via WebEx on March 8, 2022. The agenda and materials were distributed in advance of the meeting and posted on the CCOC website.

Call to Order, Invocation, and Roll Call

Chair Peacock called the meeting to order at approximately 3:05 p.m. Central Time and asked Clerk John Crawford to provide an invocation. Clerk Tiffany Moore Russell called roll.

Council members present in person: Chair JD Peacock, Secretary/Treasurer Clerk Tiffany Moore Russell, Vice-Chair Jeff Smith, Clerk Stacy Butterfield, Clerk John Crawford, Clerk Todd Newton, Clerk Nikki Alvarez-Sowles, and Clerk Ken Burke

Council members present via WebEx: Clerk Laura Roth and Judge Ronald Ficarrotta,

Council members absent from the meeting: Clerk Harvey Ruvin

Agenda Item #1 – Approve Agenda

Chair Peacock introduced the agenda as presented.

A motion was made to approve the agenda by Clerk Newton and seconded by Clerk Moore Russell. The agenda was adopted unanimously.

Agenda Item #2 – Approve Minutes from the 12/16/21 Meeting

Chair Peacock called on Clerk Moore Russell to present the December 16, 2021, meeting minutes.

A motion was made to adopt the minutes by Clerk Moore Russell and seconded by Clerk Butterfield. The minutes were adopted by consent.

Agenda Item # 3 – CCOC Office Treasurer's Report

Clerk Moore Russell presented the Treasurer's report and stated that the CCOC staff is doing an excellent job. John Dew, CCOC Executive Director, watches the resources and expenditures to ensure the CCOC is within budget. Chair Peacock asked Council Members if they had any questions or comments, and there were none.

Agenda Item #4 – Committee Updates

a) Budget Committee

Clerk Moore Russell provided the Budget Committee update stating that the Budget Committee has met twice this year. The next in-person meeting is scheduled for Thursday, April 21, 2022, in Gainesville, FL. Webex will be available as an option for those who cannot make it in person.

The committee created three new Workgroups to address budget issues that have continually come up in the past. Those workgroups are the Cost of Living Component Workgroup, chaired by Clerk Godwin, the Compliance Workgroup, chaired by Clerk Maloy, and the New Judges Funding Workgroup, chaired by Clerk Abruzzo. These Workgroups will continue to meet to review their budget topics and potentially have options presented to the Budget Committee for review.

The Budget Committee will build the CFY 2022-23 budget in the coming months. Projected available revenues are expected to be almost \$5 million higher than the current year's budget; however, this number will likely change in July at the next REC meeting. In February, the committee established the use of the Reserve Fund at the statutorily required 10 percent, which is the same as last year.

In April, the committee plans to establish the base budget for CFY 2022-23. By June 1, each Clerk will have the opportunity to submit any funding request over their base budget. The committee will then review the issue requests and determine how to allocate any funding over the base budget.

The committee approved the budget forms at the February meeting. Those forms are to be submitted by each Clerk's office by June 1. These forms include the Budget issues form, the Revenue projections form, and the Clerk's verification letter. The revenue projection form and verification letter are the same as last year. Based on feedback from clerks and staff, slight changes were made to the Budget issues forms, including streamlining issue categories, removing pre-set issue requests for FRS increases, health insurance increases, and costs for new judges. The tabs are laid out in priority order and are available for any request over the current year's operational budget. These budget forms are included in the meeting packet and are up for Council approval today. Chair Peacock opened the floor for any questions or comments from Council members.

Clerk Ken Burke asked how the forms were developed. Clerk Moore Russell answered that the forms were developed by staff, presented to the Budget Committee, discussed, and approved by the Budget Committee to bring to the Council. Griffin Kolchakian, CCOC Budget and Communications Director, also provided detail on the development of the forms.

A motion was made by Clerk Moore Russell to approve the budget development forms, seconded by Clerk Newton.

Chair Peacock opened the floor for discussion on forms. Clerk Alvarez-Sowles stated that she raised a NAY on the Certification form during the Budget Committee meeting. Clerk Alvarez-Sowles' concern, conveyed at the Budget Committee, is regarding revenue sources. Clerks report the amounts received through fines, fees, and service charges. However, they may not report on revenues received outside of the fines and fees. Clerk Alvarez-Sowles would like to see included on the Certification Form non-CCOC revenue sources and include a line that certifies that the Clerks include outside revenue sources. She would like to see the Budget Committee require Clerks to provide that outside revenue source throughout the entire budget process. In addition, she would like Clerks to certify it because what is happening is that sometimes the additional revenue line is left blank on the Operational Budget Form. CCOC doesn't have the viewpoint of seeing where all the revenue comes from to support court operations. Therefore, because that language is not in the current Certification form, Clerk Alvarez-Sowles's vote will be nay on the approval of the forms for that reason. Clerk Moore Russell pointed out the language at the end of the Certification form presented today # 3 "Revenues used to support court-related operations are included within the Revenue Projections submitted." So those county-related revenues should be included in what they sign off on.

Chair Peacock called for a vote on the motion. With a nay from Clerk Alvarez-Sowles, the motion carried.

Clerk Butterfield wanted to discuss and consider the issue of salary increases, which she believes will again be a huge issue. The State is considering increases for all State employees. If passed, the increases include going to the \$15 minimum and addressing compression on the salary issue and a 5.38% increase for all State employees. These increases will significantly impact Clerks and employees from the labor resources.

b) PIE Committee

Chair Peacock asked Clerk Roth to present a briefing on all the PIE committee's work. The PIE Committee met on Monday, February 28, 2022, and provided several updates on the PIE Workgroups. The Quarterly Performance Measures and Action Plans Report was discussed at the PIE Committee meeting. The report was posted on the CCOC website and submitted to the Legislature as required. The PIE Committee went over some edits made to the Uniform Payment Plan that includes language that will enable Clerks' offices to modify the form to meet their local and county needs and remove the word "willfully." The collection agent report was posted on the CCOC website but not included in the Executive Council meeting packet.

Uniform Payment Plan Form

Chair Peacock said that the form did come before the Council at the December meeting, but it was not presented for approval, and it should have been. Since then, the form has had a couple of tweaks from the PIE Committee. Chair Peacock asked Jason Welty to explain the changes to the form. Jason Welty, CCOC Deputy Executive Director, stated that there are a couple of changes to the form in section 6 on page 3. In the original draft of the "Failure to Comply" language, the word "willfully" is included; however, the statute does not contemplate a willful failure; it states Failure to Pay, so the committee struck the word "willfully" from the form.

The second change is on the last page. A disclaimer was added that Clerks can modify the form to fit their local practices. Chair Peacock asked Council members if there were any questions about the edits to the form mentioned by Mr. Welty. Clerk Burke asked if the form is for a one-case, one-payment plan or if several cases can be put on the same payment plan form. Mr. Welty answered Clerks can use the form for either method. Mr. Welty explained if you choose to do one case on one payment plan, then you can do that, or if you opt to bundle payment plans together, you can put all the case numbers on the top and put all the cases into one payment plan as well. Clerk Burke commented that bundling of payment plans is how the Clerk's offices should go to make it more effective. As far as he was aware, Mr. Welty said that there was no Best Practice from the Best Practices Committee on that issue. CCOC hosted a Payment Plan Forum last year to discuss the bundling vs. not bundling issue. There were some counties where there were some technical issues that they felt that they couldn't bundle. From a constituent standpoint and making sure Clerks keep people on the payment plan, bundling cases into a single payment plan makes it easier for the constituent.

Clerk Daughtrey commented that the form is currently being used in DeSoto County. Clerk Daughtrey says the form is very time-consuming. In addition, many of her constituents do not understand a lot of the words on the form. Clerk Daughtrey requests the Council to consider possibly condensing the form or making the form into a front and back page, not asking so many questions to speed up signing people up for a payment plan. In addition, the form has slowed the process down for her office. She has a clerk who attends every arraignment and signs people up; however, now they have had to send people downstairs to sit in chairs and answer questions like "What does Assets and Liability" mean. Clerk Daughtrey suggests that a shorter version form with fewer questions would be more concise with what we are trying to do.

Chair Peacock asked Mr. Welty when the statutory requirement was to provide this uniform payment plan. Mr. Welty responded it was January 1, 2022. Mr. Welty also stated that he believes that CCOC can consolidate some of the sections of the Uniform Payment Plan, such as the financial and liabilities section. In addition, having that information available allows the Clerks to ask the constituent if the payment amount written on the form is correct and if the person can make payment. Chair Peacock summarized Clerk Daughtrey's real-world experience regarding the actual impact using this form has on operations. Chair Peacock called on Clerk Roth to move the form as presented, but if there is consensus among the Council, refer back to a continuing refinement of the form, especially now that we have some real-world experience. Chair Peacock asked Council members if there was a consensus to send back for continued refinement. Because it is past the deadline, Chair Peacock suggested the Council move forward, and he asked Clerk Roth for a Motion to adopt the form as edited.

A motion was made by Clerk Roth to approve the forms submitted today as edited and seconded by Clerk Todd Newton. With no discussion, the motion passed.

Chair Peacock asked Clerk Roth to send all Clerks some type of questions requesting their feedback on how the form impacts their operations. Mr. Welty stated that this form was a part

of the Clerk's legislative package two years ago. The statute gives CCOC complete control over the form, so CCOC can go back and amend the form as needed.

Discussion continued regarding the length of the form, the amount of time it takes to fill it out, and its impact on Clerks' operations. Chair Peacock asked Clerk Roth to take the form back to the PIE Committee to see if they can take another stab at it to condense the form now that we have real-world experience using it. Clerk Roth agreed.

CFY 2021-22 1st Quarter Performance Measures and Action Plans Report

Chair Peacock stated that a link was provided in the meeting packet to view the report. The CCOC is statutorily required to complete this report and provide it to the Legislature. Chair Peacock opened the floor to Council Members for any questions. No questions were asked.

A motion to approve the report was made by Chair Roth and seconded by Clerk Butterfield. With no further discussion, the report was adopted.

c) Legislative Committee

Chair Peacock asked Clerk Carolyn Timmann to present the report. She said the Legislative Session is still going on in Tallahassee, but several clerk items are complete. The House and Senate finalized the budget, and bills are passing back and forth between the two chambers. The CCOC Legislative team worked tirelessly with the FCCC Legislative and Lobby team to advocate for our established priorities and identify and defend against bills and amendments that could negatively impact Clerks.

Priority House Bill 397 by Representative Clemon and Senate Bill 552 by Senator Boyd passed last Friday. The bill is on its way to the Governor's desk. Clerk Timmann reported that the redirect of additional recurring revenues was pulled out of the bill. Clerk Timmann realizes that this is one thing that is a concern to many; however, when those bills were developed, it was understood that recurring funding was going to be a challenge. Still, we wanted to bring the conversation forward, which has occurred. The CCOC Legislative Committee will continue focusing on recurring revenues which all Clerks believe are critically important and far more reliable as part of our budget requests in the future and next year.

Clerk Timmann also explained that the Clerks now have an avenue into the Legislature's annual budgeting process, which all Council members are familiar with. The CCOC will be able to submit a Legislative Budget Request on behalf of the Clerks relating to the Baker Act and Marchman Act cases and when the Legislature contemplates funding new Judges.

Additionally, the bill makes it easier for our constituents to get into and stay on payment plans. The priority to allow clerks to review property records and vehicle titles to verify an individual's civil indigent status is another step in the right direction. This tool will allow the clerks to verify the information on an individual's application.

The CCOC Legislative Committee and the Executive Council adopted three funding request issues for the session. The \$6.25 million for our Pandemic Recovery Plan has been successfully approved. The \$3.3 million in reverted funds for additional Jury Funding has been

approved. What was not approved is the \$3.2 million for Injunctions for Protection. We will continue to work on this critically important issue. One dynamic for future consideration that we heard is the appropriate avenue for that distribution of funds, whether it is OSCA as it is currently in statute or the JAC. That will be an issue coming forward next year.

Another bill is HB 1349, which is the Guardianship database bill. There is \$2.4 million in the bill as an appropriation for the CCOC to get the required database off the ground and provide the critical data to the Legislature and Judiciary to help improve the guardianship system. Chair Peacock thanked Clerk Burke for his leadership on the Guardianship Task Force. During the process, we did not anticipate that this would be thrown in with CCOC to do a database. It's not something done before; however, working with Clerk Burke and Legislative Team through the process, the Legislature believed that the Clerks had the skillset and capabilities to accomplish this task. Chair Peacock commented that we would watch and see if the Governor signs the bill with the appropriation. In the meantime, he said he would continue to work with Mr. Dew and Mr. Welty.

This first step would be to bring in either a contracted project manager or an employee to manage this project with the oversight of a workgroup chair and some staff. Clerk Burke suggested meeting and discussing Chair Peacock's ideas further. Clerk Burke believes there are other factors that the Legislature asked about that Clerks will need to do. Clerk Burke would like to talk about some of those things and not take the time and consume the meeting here in helping to develop a plan. Chair Peacock said it was a great idea and asked Council members if there was a consensus. Clerk Peacock said, however, that we would first engage with Clerk Timmann as the Legislative Chair as to when the bill will be passed and signed. If the Governor signs the bill, we will move forward on getting a meeting together to help develop a plan.

Clerk Burke commented that we need to focus on uniformity throughout the State when doing an indigence review. He said there will probably be different interpretations in the 67 different Clerks' offices on how to do the process. Clerk Burke suggested creating a workgroup to determine how exactly the process should be done. Clerk Timmann stated it was a great point because there are different dynamics in every county. Some Judges already do that on their own now, and other Judges do not participate in that process, and it's been a different dynamic across the counties. Clerk Timmann suggested that maybe the Best Practices Committee be the best place to bring that forward because we all need consistency. Clerk Alvarez-Sowles commented that we already have that language on the criminal side. She suggested it also needs to be made available on the civil side. Chair Peacock requested that some more detailed conversations regarding this issue be made in the PIE Committee.

Agenda Item 5 – CCOC Telecommuting Policy

Chair Peacock referred to Ms. Bruner to provide a briefing on the CCOC Telecommuting Policy. Ms. Bruner explained that the CCOC collected the telecommuting policies from several counties (Lake, Orange, Palm Beach, and Pasco) and looked at some of the requirements that those counties had. CCOC also looked at what they do in practice at the CCOC. Ms. Bruner said that Clerk Burke suggested the CCOC reach out to their HR Contractor to review, which CCOC

did, and Joyce Chastain of The Krizner Group did not have any edits. Ms. Bruner also reached out to Clerk Alvarez-Sowles for some comments.

Chair Peacock opened the floor to Council members for questions regarding the CCOC Telecommuting Policy. Clerk Crawford asked about situations in which Telecommuting would apply. Ms. Bruner explained. Chair Peacock chimed in to answer and clarified the question by stating that the policy contemplates that there will be a time when it is a permanent either hybrid and/or work remote.

Clerk Burke asked if the Executive Council would be considered the Supervisor for the Executive Director. Chair Peacock answered yes but that the Council usually delegates such supervision for these issues to the Chair. Chair Peacock also stated that the Executive Director works closely with the Chair of the Executive Committee and, therefore, would not necessarily treat it as a Supervisory role because collectively, the Executive Director works for all of us. Discussion, questions and concerns were raised regarding calling or showing up in person at the CCOC and finding someone there. Mr. Dew said that the CCOC office is opened every day between the hours of 8 AM – 5 PM, Monday through Friday, eastern time. Also, there are several staff that has chosen to work at the office all five days and not work any from home. Mr. Dew said he also is one that usually shows up five days a week. However, for some employees, it is beneficial to have the ability to work from home a couple days a week, and we have found the work always gets done. Mr. Dew said he agrees that if he decides to do any telecommuting, he will bring the form to the Council for approval. Chair Peacock said we will present at the next Executive Council meeting the long-term telecommuting plan of the Executive Director for approval by the Executive Council.

A motion was made by Clerk Butterfield to adopt the CCOC Telecommuting Policy, seconded by Clerk Laura Roth. The motion was adopted.

Agenda Item 6 – CCOC Executive Council General Election

Clerk Moore Russell announced that its election season for CCOC. Each year the CCOC is required to conduct an election of four Executive Council members who are elected for two-year terms. The CCOC Plan of Operations under sections 2-3 requires specific time frames for the process. The proposed schedule is attached, and an announcement will go out on March 30th. April 14th is the deadline for receipt of your interest survey. By May 13, the ballot will be sent out to all Clerks. On May 30, ballots must be received by CCOC. On June 2, ballots will be opened by the CPA firm, which will certify the elections to the Executive Council and Corporation members. Finally, on June 6, the Corporation will swear in the newly elected Council Members at the Corporation meeting in Orlando.

Four members have their current two-year terms ending this June; Clerk John Crawford, Clerk JD Peacock, Clerk Stacy Butterfield, and Clerk Harvey Ruvin. Clerks within the four individual population groups, including those whose terms expire, can submit their intent to run for the position by April 14. The four newly elected Council members will start their two-year terms after being sworn in on June 6. The four members who currently have another year left on their terms are Clerk Todd Newton, Clerk Jeffery Smith, Clerk Laura Roth, and Clerk Tiffany Moore Russell.

Clerk Moore Russell asked Council Members if there were any questions. No questions were raised. Clerk Moore Russell said that if anyone is interested in being on the Council ballot, please submit their interest by the deadline.

Clerk Moore Russell made a motion to accept the Executive Council General Election schedule, seconded by Clerk Todd Newton. With no objections, the motion was adopted.

Agenda Item 7 – CCOC Data Management Process Update

Chair Peacock asked Mr. Welty to present a briefing on the CCOC Data Management project. Mr. Welty said that Legislative Session has occupied his time this year and has not advanced any further than we were at in December; however, there is a meeting with a vendor giving us a potential idea of the cost for this contract. We will have a little more information when we put this out for the RFQ to know how much we are looking at in terms of the scope.

Chair Peacock asked Council Members if they had any questions for Mr. Welty. There were no questions asked at this time.

Agenda Item 8 – E-Notify Project Update

Chair Peacock said he led the project and presented a briefing on what OSCA is working on. A question was presented to them by one of the Clerks about Payment Plan Notifications. Steven Hall is the project leader from the OSCA side. There are a few things that they have been working on with a vendor. One is for e-notification for juveniles and juvenile cases that require some understanding of confidential information. The vendor is working through testing now on those changes to ensure the confidentiality of information. They anticipate going live in late March.

Chair Peacock and Mr. Dew have talked to Mr. Hall about payment plans down the road and those types of expansions. Chair Peacock has been anticipating that the Courts will want to be able to notice changes in their Civil Dockets, but they are now responding to payment plan reminders. They have worked with the vendor to understand that that is coming. This system is a product fed by CCIS, so the work you are already doing feeds this project without doing additional work. We hope to expand additional tools to it in the future, such as reminders for payment plans and reminders to traffic violators. It continues to be funded by the Legislature for about \$370,000 a year. It is a recurring funding project for OSCA. Chair Peacock asked if there were any questions on the e-notify project.

Clerk Maloy asked if CCOC is doing e-notifications on payment plans. Chair Peacock responded no. We have communicated to OSCA about the idea of notifications on payment plans. He believes that for the benefit of everybody, the ability to notify people about payment plans is critical. It has not been put into practice yet as it's not part of the plan yet. However, they are aware that this is something we may want down the road. Clerk Maloy asked how this would work with counties that already use reminders. Chair Peacock said that what he suspects is it would help those who can't do it now or save money for those who are paying extra for the service now. Some counties can do that, and others don't have the technical

abilities to do that right now, so this will help those counties that don't have that product in place.

Agenda Item 9 - Other Business

Chair Peacock turned the meeting over to Judge Ficarotta to report briefly on the TCBC. Judge Ficarotta informed Council Members that the next meeting is March 25, 2022, and provided an update on the TCBC.

Chair Peacock opened up the floor to members, clerks, and staff present. Clerk James from Wakulla County addressed a moot point but wanted to make sure it was voiced in case not everyone is aware. Clerk James addressed Clerk Alvarez-Sowles' earlier recommendation about including non-court revenue on the certification. He said he has no problem providing that information; however, he is concerned about putting that in the certification form because that number can change during the year. He would not want to certify a number only to have it changed later and be out of compliance with certification and then re-certify somehow. Clerk Alvarez-Sowles commented that DFS, in their audit, only looks at where you are applying the fees and court costs collected. They are not looking at where you are applying the revenue outside of that. Clerk Alvarez-Sowles also commented that your budget is only as good as the day you submit it, and then at the end of the year, you submit your actuals.

Clerk Kinzel from Collier County asked about the budget instructions for submission this year. Clerk Kinzel asked if we have come up with a process for submitting our budgets this year and what it looks like this year. Chair Peacock commented that the process will be similar to last year, where there will be a base budget, and you will submit additions and subtraction from that budget. Clerk Moore Russell commented that there will be a CCOC session tomorrow where Mr. Kolchakian will go through the forms submission process and explain what is expected to be submitted. Chair Peacock asked if there were any further questions from Council members, to which there were none.

The meeting adjourned at 4:30 PM.

JD Peacock, II
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AGENDA ITEM 3

DATE: June 6, 2022
SUBJECT: Treasurer's Report
COUNCIL ACTION: Accept CFY 2020-21 Financial Statements; Accept CFY 2021-22 Budget Update; Approve Proposed CFY 2022-23 Office Budget, Approve CFY 2022-23 Work Plan

OVERVIEW:

Each Executive Council meeting the CCOC Treasurer provides an update on the CCOC Office expenditures compared to the approved budget. Annually, the Treasurer is responsible for reporting on the Corporation annual Financial Statements when received and making a recommendation to the Council for the Corporation Office budget for the next county fiscal year.

STATUS:

- a. CCOC Office Financial Statements for the year ending September 30, 2021. The audit firm of Law, Redd, Crona & Munroe has submitted a draft report for review with this meeting (Attachment 1). No major changes are expected. The final report will be posted to the CCOC website.
- b. CFY 2021-22 Office Budget – Through seven months of the CFY the office has only expended 52% of the annual budget. While we expect to under-expend in our overall budget for the year, we will have one area of over-expenditure from the original approved budget category. The Council in June 2022 approved a budget of \$320,000 for educational services; however, in December of that year a contract for educational services was approved for \$397,200. This is not an issue as we can decrease budget authority in other areas to handle the increased expenditures in the educational services area. See Attachment 2
- c. CFY 2022-23 Office Budget – Requesting the budget authority be increased by \$77,050.14 (Attachment 3). This is to mainly handle the \$77,200 increase for educational services. Within the budget, we request an increase in salary for all employees by the 5.38% increase approved by the Legislature for state workers. The increase impact to the budget will be offset by a decrease in other budget areas.

The CFY 2022-23 Work Plan is also attached for review (Attachment 4).

COUNCIL ACTION:

1. Accept reports for CFY 2020-21 Financial Statements
2. Receive CFY 2021-22 updated budget
3. Approve CFY 2022-23 office budget request
4. Approve CFY 2022-23 Work Plan

LEAD STAFF: John Dew, CCOC Executive Director

ATTACHMENTS:

1. CFY 20-21 Annual Finance Governance Letter and Draft Report
2. CCOC Office Budget Report for CFY 2021-22 through April 2022
3. CCOC Office Budget Request for CFY 2022-23.
4. Proposed CFY 2022-23 Work Plan



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

June XX, 2022

To the Executive Council
Florida Clerks of Court Operations Corporation

We have audited the financial statements of Florida Clerks of Court Operations Corporation (CCOC) (a component unit of the State of Florida) for the year ended September 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, Chapter 10.550, Rules of the Auditor General and the Florida Single Audit Act, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 19, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by CCOC are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2021. We noted no transactions entered into by CCOC during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

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

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Adjustments detected as a result of audit procedures and corrected by management are included on Attachment A.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June XX, 2022.

Management Consultations with Other Independent Accountants

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

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

Other Audit Findings or Issues

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

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

Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary schedule and pension liability and contributions schedules which are required supplemental information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

Restriction on Use

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

Very truly yours,

LAW, REDD, CRONA & MUNROE, P.A.
Tallahassee, Florida

Florida Clerks of Court Operations Corporation
Year End: September 30, 2021
Adjusting Journal Entries
Date: 10/1/2020 To 9/30/2021

ATTACHMENT A

Number	Date	Type	Name	Account	Debit	Credit
1	9/30/2021	N	Payroll Liabilities	310	22,852	
1	9/30/2021	N	Payroll Liabilities:FRS EE Cont	315		(7,478)
1	9/30/2021	N	Payroll Expenses	631		(22,852)
1	9/30/2021	N	Payroll Expenses	631	7,478	
Adjust liability accounts to actual as of 9/30/2021.						
2	9/30/2021	N	Accounts Payable	300		(3,747)
2	9/30/2021	N	Accounts Payable	300	1,809	
2	9/30/2021	N	FSA Payable	304		(7,770)
2	9/30/2021	N	FSA Payable	304		
2	9/30/2021	N	Retained Earnings	401	3,747	
2	9/30/2021	N	Contractor:Education:Online Support	606		(1,809)
2	9/30/2021	N	Payroll Expenses	631	7,770	
Correct payroll related entries and beginning net assets.						
3	9/30/2021	N	Accrued Leave Liability	307	15,990	
3	9/30/2021	N	Payroll Expenses	631		(15,990)
Adjust compensated absences to estimate as of 9.30.2021.						
4	9/30/2021	N	FL CCOC	101	1,128	
4	9/30/2021	N	Expenses:Travel	630		(1,128)
To correct double posting of transaction.						
5	9/30/2021	N	GASB 68 Dfd Outflows/Resources	203		(125,059)
5	9/30/2021	N	GASB 68 Pension Liability	305	683,240	
5	9/30/2021	N	GASB 68 Dfd Inflows/Resources	306		(489,214)
5	9/30/2021	N	GASB 68 Pension Expense	640		(68,967)
Adjust pension liability and related accounts to estimate per FRS audited schedules as of 9.30.2021.						
6	9/30/2021	N	Furniture & Equipment	201	4,895	
6	9/30/2021	N	Expenses:General Expenses:Computer	622		(4,895)
To capitalize server purchase.						
7	9/30/2021	N	Furniture & Equipment	201	16,224	
7	9/30/2021	N	Expenses:General Expenses:Computer	622		
7	9/30/2021	N	Equipment	651		(16,224)
PBC entry to capitalize fixed assets.						
8	9/30/2021	N	Accumulated Depreciation	202		(3,210)
8	9/30/2021	N	Depreciation Expense	650	3,210	

Record current year depreciation.

	768,343	(768,343)
Net Income (Loss)	599,294.00	

6/1/2022
10:24 AM

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



**FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund (special revenue) of Florida Clerks of Court Operations Corporation (a component unit of the State of Florida), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness

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

of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the major fund (special revenue) of Florida Clerks of Court Operations Corporation, as of September 30, 2021, and the changes in its financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-6 and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Florida Clerks of Court Operations Corporation's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by Chapter 10.550, *Rules of the Auditor General*, and is not a required part of the basic financial statements.

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

The schedule of expenditures of state financial assistance is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated **March XX, 2022**, on our consideration of Florida Clerks of Court Operations Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Florida Clerks of Court Operations Corporation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Florida Clerks of Court Operations Corporation's internal control over financial reporting and compliance.

LAW, REDD, CRONA & MUNROE, P.A.
Tallahassee, Florida
March XX, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Florida Clerks of Court Operations Corporation's (the CCOC) financial performance provides an overview of the CCOC's financial activities for the year ended September 30, 2021. Please read it in conjunction with the CCOC's basic financial statements, which begin on page 7.

Background and Financial Information

The Florida Clerks of Court Operations Conference (the Conference) was established in 2003 by Section 28.35, *Florida Statutes*, to establish a process for the review and approval of court-related proposed budgets submitted by the respective Clerks of the Court. The 2004 session of the Florida Legislature amended Section 28.35, *Florida Statutes*, making the Conference a public corporation and changing its name to Florida Clerks of Court Operations Corporation.

During the 2009 session, the Florida Legislature changed the CCOC from a quasi-governmental form of government to a governmental fund housed under the Justice Administrative Commission (JAC). The Florida Legislature identified a source of court fees, collected from the Clerks throughout the State, to fund the operations of the CCOC.

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

Overview of the Financial Statement and Financial Highlights

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

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

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

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

MANAGEMENT’S DISCUSSION AND ANALYSIS (continued)

The following table presents the CCOC’s condensed Statement of Net Position as of September 30, 2021 and 2020, as derived from the government-wide Statement of Net Position.

Table 1 – Net Position

	Governmental Activities	
	2021	2020
Current and Other Assets	\$ 2,034,382	\$ 1,609,197
Capital Assets	26,258	8,349
Deferred Outflows of Resources	229,597	354,656
Total Liabilities	(504,863)	(1,275,336)
Deferred Inflows of Resources	(595,816)	(106,602)
Net Position	<u>\$ 1,189,558</u>	<u>\$ 590,264</u>

In 2021, investment in capital assets (furniture and equipment) totals \$26,258 and represents 2.21% of CCOC’s net position. The remaining 97.79% of net position is unrestricted.

The following table presents the CCOC’s condensed Statement of Activities for year ended September 30, 2021 and 2020, as derived from the government-wide Statement of Activities.

Table 2 – Changes in Net Position

	2021	2020
Total Revenues	\$ 1,896,505	\$ 1,643,479
Total Expenditures	<u>1,297,211</u>	<u>1,498,876</u>
Change in Net Position	599,294	144,603
Net Position – Beginning of Year	590,264	445,661
Net Position – End of Year	<u>\$ 1,189,558</u>	<u>\$ 590,264</u>

State appropriations and court fees revenue increased \$254,268 (or 15%) compared to the previous year. This increase was due to an increase in fees collected from the State Clerks.

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

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

Requests for Information

Questions concerning any of the information provided in this report or requests for additional information should be addressed to John Dew, Executive Director, Florida Clerks of Court Operations Corporation, 2560-102 Barrington Circle, Tallahassee, Florida 32308.

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Current Assets	
Cash and Cash Equivalents	\$ 2,033,087
Prepaid Expenses and Other Assets	1,295
Total Current Assets	2,034,382
Noncurrent Assets	
Capital Assets:	
Equipment, Net	26,258
Total Noncurrent Assets	26,258
Deferred Outflows of Resources	
Deferred Outflows Related to Pensions	229,597
Total Deferred Outflows of Resources	229,597
Total Assets and Deferred Outflows of Resources	\$ 2,290,237
 LIABILITIES , DEFERRED INFLOWS OF RESOURCES AND NET POSITION	
Current Liabilities	
Accounts Payable and Accrued Liabilities	\$ 21,825
Compensated Absences - Current	56,089
Total Current Liabilities	77,914
Noncurrent Liabilities	
Compensated Absences	93,798
Pension Liability	333,151
Total Noncurrent Liabilities	426,949
Total Liabilities	504,863
Deferred Inflows of Resources	
Deferred Inflows Related to Pensions	595,816
Total Deferred Inflows of Resources	595,816
Net Position	
Net Investment in Capital Assets	26,258
Restricted	1,163,300
Total Net Position	1,189,558
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 2,290,237

See accompanying notes to the financial statements

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u> <u>State Appropriations</u> <u>and Court Fees</u>	<u>Net (Expenses)</u> <u>Revenues and</u> <u>Changes in Net</u> <u>Position</u>
Primary Government:			
Governmental Activities:			
State Courts	\$ 1,297,211	\$ 1,895,606	\$ 598,395
Total Governmental Activities	<u>\$ 1,297,211</u>	<u>\$ 1,895,606</u>	598,395
Other Revenue			<u>899</u>
Change in Net Position			599,294
Net Position - Beginning of Year			<u>590,264</u>
Net Position - End of Year			<u>\$ 1,189,558</u>

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
BALANCE SHEET
GOVERNMENTAL FUND
SEPTEMBER 30, 2021

	<u>Special Revenue Fund</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 2,033,087
Prepaid Expenses and Other Assets	<u>1,295</u>
Total Current Assets	<u>\$ 2,034,382</u>
LIABILITIES AND FUND BALANCE	
Current Liabilities	
Accounts Payable and Accrued Liabilities	\$ 21,825
Fund Balance	
Restricted Fund Balance	<u>2,012,557</u>
Total Liabilities and Fund Balance	<u>\$ 2,034,382</u>
Amounts reported for "Governmental Activities" in Statement of Net Position are different because:	
Fund Balance - Governmental Fund	\$ 2,012,557
Capital Assets, Net of Depreciation used in Governmental Activities, are not financial resources and therefore are not reported in the fund financial statements.	26,258
Deferred outflows and inflows of resources are not available in the current period and, therefore, are not reported in the governmental funds. Deferred outflows and inflows of resources at year-end consist of:	
Deferred Outflows Related to Pensions	229,597
Deferred Inflows Related to Pensions	(595,816)
Long-term liabilities, including compensated absences and pension, are not due and payable in the current period and therefore are not reported in the fund financial statements.	<u>(483,038)</u>
Net Position of Governmental Activities	<u>\$ 1,189,558</u>

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Fund
Revenues	
State Financial Assistance	\$ 1,895,606
Interest Income	899
	1,896,505
Expenditures	
Current:	
State Courts:	
Personnel Services	858,737
Expenses	541,340
	1,400,077
Total Expenditures	1,400,077
Net Change in Fund Balance - Governmental Fund	496,428
Restricted Fund Balance, September 30, 2020	1,516,129
Restricted Fund Balance, September 30, 2021	\$ 2,012,557

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE OF GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Net change in Fund Balance - Governmental Fund	\$	496,428
<p>Amounts reported for Governmental Activities in the Statement of Activities are different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which the capital outlay of \$21,119 exceeded depreciation expense of \$3,210 in the current period.</p>		
		17,909
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.</p>		
Change in Pension Related Balances		68,967
Change in Compensated Absences		15,990
		15,990
Change in Net Position of Governmental Activities	\$	599,294

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 1: *Summary of Significant Accounting Policies*

Reporting Entity

These financial statements are intended to present the financial position and results of operations of the Florida Clerks of Court Operations Corporation (CCOC). The CCOC is a blended component unit of the State of Florida and is included in the State of Florida's annual financial report. The financial statements contained herein represent the financial transactions of only the CCOC.

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

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

Government-Wide and Fund Accounting

The CCOC's financial statements have been prepared in accordance with generally accepted accounting principles prescribed by the Governmental Accounting Standards Board (GASB). GASB Statement No. 34 establishes financial reporting requirements for state and local governments throughout the United States. The financial data of the CCOC is presented in the required GASB format as discussed on the following pages.

Government-Wide Accounting

The government-wide financial statements, including the Statement of Net Position and the Statement of Activities, report information regarding the activities of the CCOC. Government-wide statements distinguish between government-type and business-type activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

As a branch of government that does not levy taxes, the CCOC is funded by an appropriation of the Florida Legislature through a portion of the fees collected by the Clerks of Court for filing a civil action in Circuit Court, as specified in Section 28.241, *Florida Statutes*. The government-wide financial statements present this activity as a special revenue fund.

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 1: *Summary of Significant Accounting Policies (continued)*

Fund Accounting

In fund accounting, the diverse nature of governmental operations and the necessity of determining compliance with legal provisions require modification of accounting systems commonly used by commercial enterprises. The CCOC special revenue fund is considered a separate entity with self-balancing accounts that include, where applicable, its assets, liabilities, fund equity, revenues, expenditures and other financial sources and uses.

Government Fund Type: Special Revenue Fund – Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments or expendable trusts) that are legally restricted to expenditures for specified purposes.

GASB Statement No. 54 requires fund balance reported in the governmental fund balance sheet to be classified using a hierarchy based primarily on the extent to which a government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Within this hierarchy, fund balance is first classified as non-spendable, then restricted, committed, assigned, and unassigned.

- *Non-spendable* – This component of fund balance consists of amounts that cannot be spent because (a) they are not expected to be converted to cash, or (b) they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund.
- *Restricted* – This component of fund balance consists of amounts that are constrained either (a) externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments), or (b) by law through constitutional provisions or enabling legislation.
- *Committed* – This component of fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolution of the CCOC's board. These committed amounts cannot be used for any other purpose unless the board removes or changes the specified use by taking the same type of action employed to constrain those amounts.
- *Assigned* – This component of fund balance consists of amounts that are constrained by the CCOC board's intent to be used for specific purposes but are neither restricted nor committed. \

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

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 1: *Summary of Significant Accounting Policies (continued)*

Net Position

Net position represents all assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources. Net position is presented on the Statement of Net Position into the following categories:

- *Net Investment in Capital Assets* – Capital assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets.
- *Restricted* – Net position subject to externally imposed stipulations on their use.
- *Unrestricted* – All remaining net position that do not meet the definition of “net investment in capital assets” or “restricted”.

When both restricted and unrestricted resources are available for the same purpose, restricted net position are considered to be used first over unrestricted net position.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The accounting and financial reporting treatment applied is determined by the type of financial statement presentation.

Measurement Focus

The government-wide statements are reported using an economic resources management focus and accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental-type and business-type activities are included in the Statement of Net Position. Revenues are recognized when earned and expenses are recognized at the time the liabilities are incurred in the Statement of Activities. In these statements, capital assets are reported and depreciated.

In the Special Revenue Fund, revenues are based on transfers required by law and actual billings to other governmental agencies and are recognized when they become measurable and available. Expenditures are generally recognized under a modified accrual basis of accounting when the related fund liability is incurred.

Governmental funds are reported using a current financial resources measurement focus and the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 1: *Summary of Significant Accounting Policies (continued)*

Cash

Cash consists of demand deposits held at qualified public depositories. Qualified public depositories of public funds are required to provide collateral each month pursuant to Section 280.04, Florida Statutes. The collateral is held by the Florida Division of Treasury or other custodian with full legal rights maintained by the Florida Division of Treasury to transfer ownership. Any loss not covered by the pledged securities and deposit insurance would be assessed by the Florida Division of Treasury and paid by the other public depositories. Therefore, any amount of the CCOC's demand deposits in excess of FDIC protection would be fully insured or collateralized.

Capital Assets

In the governmental fund statements, general fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental fund types.

In the government-wide statements, tangible assets used in operations with an initial useful life that extends beyond one year and valued at more than a specified threshold (\$1,000) are capitalized. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset lives are not capitalized. Capital assets are depreciated using the straight-line method of depreciation over their estimated useful lives (3-10 years). These assets are reported net of accumulated depreciation on the Statement of Net Position.

Deferred Inflows of Resources

Represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources until that time. The CCOC has deferred inflows of resources related to pension items.

Deferred Outflows of Resources

Represents a consumption of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense) until that future time. The CCOC has deferred outflows of resources related to pension items.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021**

NOTE 1: *Summary of Significant Accounting Policies (continued)*

Support from State Government

The CCOC received all of its support and revenue from a contract with the State of Florida's Chief Financial Officer. The contract is renewed and/or renegotiated annually. Revenue is recognized as it is received from the Department of Financial Services' CCOC Trust Fund. The CCOC Trust Fund collects court filing fees for Circuit Civil Court cases. The CCOC receives \$4.50 from each filing fee.

Estimates

The preparation of these financial statements in conformity with accounting principles generally accepted in the United States of America requires CCOC to make estimates and assumptions based on analytical methods in determining depreciation and various accruals. Actual results may differ from those estimates.

Subsequent Events

Subsequent events were evaluated through **June XX, 2022**, which is the date the financial statements were available to be released.

NOTE 2: *Budgetary Process*

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

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 3: *Capital Assets*

Capital asset activity for the year ended September 30, 2021 was as follows:

	September 30, 2020	Additions	Retirements	September 30, 2021
Fixed Assets - Furniture and Equipment	\$ 90,351	\$ 21,119	\$ -	\$ 111,470
Less Accumulated Depreciation	(82,002)	(3,210)	-	(85,212)
Capital Assets, Net	\$ 8,349	\$ 17,909	\$ -	\$ 26,258

Depreciation expense of \$3,210 is recorded in the Statement of Activities for the government-wide statements.

NOTE 4: *Operating Lease*

The CCOC has a lease agreement for office space. The lease is accounted for as an operating lease. Lease payments are recorded as expenditures of the fund when paid and incurred. Rental expenditures for the year ended September 30, 2021 totaled \$36,562.

Future minimum lease commitments for the operating lease as of September 30, 2021 are as follows:

<u>Year Ending September 30</u>	<u>Amount</u>
2022	\$ 33,750
2023	33,750
Total	\$ 67,500

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 5: Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2021 is as follows:

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balances</u>	<u>Current Portion of Long-term Liabilities</u>
Compensated Absences Liability	\$ 165,877	\$ 97,591	\$ (113,581)	\$ 149,887	\$ 56,089
Pension Liability	<u>1,016,391</u>	<u>347,864</u>	<u>(1,031,104)</u>	<u>333,151</u>	<u>-</u>
Total Long-Term Debt	<u>\$ 1,182,268</u>	<u>\$ 445,455</u>	<u>\$(1,144,685)</u>	<u>\$ 483,038</u>	<u>\$ 56,089</u>

NOTE 6: Florida Retirement System Plans

Florida Retirement System:

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

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

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

Pension Plan

Plan Description – The Pension Plan is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (“DROP”) for eligible employees.

Benefits Provided – Benefits under the Pension Plan are computed on the basis of age, average final compensation, and service credit. For Pension Plan members enrolled before July 1, 2011, Regular class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Vested members with less than 30 years of service may retire before age 62 and receive reduced retirement benefits. Special Risk Administrative Support class members who retire at or after age 55 with at least six years of credited service or 25 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Special Risk class members (sworn law enforcement officers, firefighters, and correctional officers) who retire at or after age 55 with at least six years of credited service, or with 25 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 3.0% of their final average compensation based on the five highest years of salary for each year of credited service. Senior Management Service class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 2.0% of their final average compensation based on the five highest years of salary for each year of credited service. Elected Officers’ class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 3.0% (3.33% for judges and justices) of their final average compensation based on the five highest years of salary for each year of credited service.

For Plan members enrolled on or after July 1, 2011, the vesting requirement is extended to eight years of credited service for all these members and increasing normal retirement to age 65 or 33 years of service regardless of age for Regular, Senior Management Service, and Elected Officers’ class members, and to age 60 or 30 years of service regardless of age for Special Risk and Special Risk Administrative Support class members. Also, the final average compensation for all these members will be based on the eight highest years of salary.

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost of living adjustment is three percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of three percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by three percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

In addition to the above benefits, the DROP program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with a FRS employer for a period not to exceed 60 months after electing to participate. Deferred monthly benefits are held in the FRS Trust Fund and accrue interest. There are no required contributions by DROP participants

Contributions – Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants, are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on state-wide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year. The employer contribution rates by job class for the periods from October 1, 2020 through June 30, 2021 and from July 1, 2021 through September 30, 2021, respectively, were as follows: Regular—10% and 10.82%; Senior Management Service—27.29% and 29.01%; and DROP participants—16.98% and 18.34%. These employer contribution rates include 1.66% HIS Plan subsidy.

The CCOC's contributions, including employee contributions, to the Pension Plan totaled \$78,691 for the fiscal year ended September 30, 2021.

The CCOC recognizes pension liabilities, pension expense and deferred outflows of resources and deferred inflows of resources related to pensions on the accrual basis of accounting. At September 30, 2021, the CCOC reported a liability of \$146,963 for their proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The CCOC's proportionate share of the net pension liability was based on the CCOC's 2020-21 fiscal year contributions relative to the 2020-21 fiscal year contributions of all participating members. At June 30, 2021, the CCOC's proportionate share for all funds was 0.0019 percent. As of September 30, 2021, CCOC had 5 active employees in the Pension Plan.

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 6: Florida Retirement System Plans (continued)

For the fiscal year ended September 30, 2021, the CCOC recognized pension benefit/ (expense) of \$76,000. In addition, these activities reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS Pension	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 25,190	\$ -
Changes of Assumptions	100,559	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	512,716
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	47,956	47,808
Pension Plan Contributions Subsequent to the Measurement Date	22,371	-
Total	<u>\$ 196,076</u>	<u>\$ 560,524</u>

The Pension Plan's deferred outflows of resources related to the CCOC's contributions to the Plan subsequent to the measurement date, totaling \$22,371 will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

Year ended June 30:	FRS Amount
2022	\$ (68,128)
2023	(79,444)
2024	(105,233)
2025	(134,849)
2026	835
Total	<u>\$ (386,819)</u>

Actuarial Assumptions – The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

Inflation	2.40%
Salary increases	3.25%, average, including inflation
Investment rate of return	6.80%, net of pension plan investment expense, including inflation

The mortality assumption is based on the Generational PUB-2010 with Projection Scale MP-2018 tables.

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2013 through June 30, 2018.

The long-term expected rate of return on Pension Plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	1.0%	2.2%
Fixed Income	19.0%	3.0%
Global Equity	54.2%	8.0%
Real Estate (property)	10.3%	6.4%
Private Equity	11.1%	10.8%
Strategic Investments	4.4%	5.5%
Total	<u>100.0%</u>	

Discount Rate – The discount rate used to measure the total pension liability was 6.80%. The Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculation of the total pension liability is equal to the long-term expected rate of return.

Sensitivity of the CCOC's Proportionate Share of the Net Position Liability to Changes in the Discount Rate – The following represents the CCOC's proportionate share of the net pension liability calculated using the discount rate of 6.80%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.80%) or one percentage point higher (7.80%) than the current rate:

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 6: Florida Retirement System Plans (continued)

	FRS Net Pension Liability		
	Current Discount		
	1% Decrease (5.80%)	Rate (6.80%)	1% Increase (7.80%)
Proportionate Share of the Net Pension Plan Liability \$	657,277	\$ 146,963	\$ (279,561)

Pension Plan Fiduciary Net Position – Detailed information regarding the Pension Plan’s fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

HIS Plan

Plan Description – The HIS Plan is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided – For the fiscal year ended September 30, 2021, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month. To be eligible to receive these benefits, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Contributions – The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2021, the HIS contribution for the period October 1, 2020 through June 30, 2021 and from July 1, 2021 through September 30, 2021 was 1.66%. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The CCOC’s contributions to the HIS Plan totaled \$9,123 for the fiscal year ended September 30, 2021.

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 6: Florida Retirement System Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – The basis of accounting and financial reporting of the CCOC’s HIS Plan is identical to that of the CCOC’s Pension Plan. At September 30, 2021, the CCOC reported a liability of \$186,188 for their proportionate share of the CCOC’s HIS Plan’s net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. The CCOC’s proportionate share of the net pension liability was based on the CCOC’s 2020-21 fiscal year contributions relative to the 2020-21 fiscal year contributions of all participating members. At June 30, 2021, the CCOC’s proportionate share of all funds was 0.0016% rounded.

For the fiscal year ended September 30, 2021, the CCOC recognized pension expense of \$7,033. In addition, these activities reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	HIS Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 6,230	\$ 80
Changes of Assumptions	14,630	7,671
Net Difference Between Projected and Actual Earnings on HIS Plan Investments	194	-
Changes in Proportion and Differences Between HIS Plan Contributions and Proportionate Share of Contributions	10,199	27,541
HIS Plan Contributions Subsequent to the Measurement Date	2,268	-
Total	\$ 33,521	\$ 35,292

The deferred outflows of resources related to the HIS Plan resulting from the CCOC’s contributions to the HIS Plan subsequent to the measurement date, totaling \$2,268, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2021. Other amounts reported as deferred outflows of resources related to the HIS Plan will be recognized as pension expense as follows:

Year ended June 30:	HIS Amount
2022	\$ (1,114)
2023	(354)
2024	(731)
2025	(970)
2026	(726)
Thereafter	(144)
Total	\$ (4,039)

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 6: Florida Retirement System Plans (continued)

Actuarial Assumptions – The total pension liability in the July 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	3.25%, average, including inflation
Municipal bond rate	2.16%

The municipal bond rate used to determine total pension liability was decreased from 2.21% to 2.16%. The mortality assumption is the Generational PUB-2010 with Projection Scale MP-2018.

The actuarial assumptions used in the June 30, 2021 valuation were based on certain results of an actuarial experience study for the pension plan for the period July 1, 2013 through June 30, 2018.

Discount Rate – The discount rate used to measure the total pension liability was 2.16%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

Sensitivity of the CCOC’s Proportionate Share of the Net Position Liability to Changes in the Discount Rate – The following represents the CCOC’s proportionate share of the net pension liability calculated using the discount rate of 2.16%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (1.16%) or one percentage point higher (3.16%) than the current rate:

	HIS Net Pension Liability		
	Current Discount		
	1% Decrease (1.16%)	Rate (2.16%)	1% Increase (3.16%)
Proportionate Share of the Net HIS Plan Liability	\$ 223,858	\$ 186,188	\$ 168,870

Pension Plan Fiduciary Net Position – Detailed information regarding the HIS Plan’s fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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

Investment Plan

The SBA administers the defined contribution plan officially titled the FRS Investment Plan. The Investment Plan is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. County employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected County Officers, etc.), as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of plan members. After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the FRS Investment Plan, receive a lump-sum distribution, or leave the funds invested for future distribution. Disability coverage is provided; the employer pays an employer contribution to fund the disability benefit which is deposited in the FRS Trust Fund. The member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the FRS Investment Plan and rely upon that account balance for retirement income.

CCOC's Investment Plan pension expense totaled \$7,316 for the fiscal year ended September 30, 2021. For the fiscal year ended September 30, 2021, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to CCOC.

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

NOTE 7: <i>Risk Management</i>

CCOC is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; forgery and alteration; bodily injury and fraud for which CCOC carries commercial insurance. The primary coverage limits include: \$1,000,000 for 90 days for newly acquired or constructed property; \$500,000 for 90 days for newly acquired business personal property; \$100,000 per accident for bodily injury by accident; \$100,000 per employee for bodily injury by disease with a policy limit of \$500,000; \$15,000 for employee dishonesty; \$10,000 for forgery and alteration; \$1,000,000 each policy period for directors and officers, employment practices and internet liability. Liabilities for losses would be recorded when a loss occurs and the amount can be reasonably estimated. There are no such losses as of September 30, 2021.

**REQUIRED SUPPLEMENTARY
INFORMATION**

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

	2021	2020	2019	2018	2017	2016	2015	2014
CCOC's proportion of the net pension liability	0.001945531%	0.001898979%	0.002025194%	0.001732449%	0.001858821%	0.002392839%	0.001867358%	0.001691518%
CCOC's proportionate share of the net pension liability	\$ 146,963	\$ 823,046	\$ 697,448	\$ 521,823	\$ 549,827	\$ 604,194	\$ 241,194	\$ 103,207
CCOC's covered-employee payroll	\$ 474,202	\$ 429,818	\$ 447,195	\$ 264,015	\$ 297,968	\$ 297,903	\$ 282,374	\$ 262,967
CCOC's proportionate share of the net pension liability as a percentage of its covered-employee payroll	30.99%	191.49%	155.96%	197.65%	184.53%	202.82%	85.42%	39.25%
Plan fiduciary net position as a percentage of the total pension liability	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%	96.09%

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

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

	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 78,691	\$ 64,417	\$ 64,190	\$ 52,392	\$ 48,390	\$ 58,353	\$ 45,528	\$ 37,051
Contributions in relation to the contractually required contribution	(78,691)	(64,417)	(64,190)	(52,392)	(48,390)	(58,353)	(45,528)	(37,051)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCOC's covered-employee payroll	\$ 474,202	\$ 429,818	\$ 447,195	\$ 264,015	\$ 297,968	\$ 297,903	\$ 282,374	\$ 262,967
Contributions as a percentage of covered-employee payroll	16.59%	14.99%	14.35%	19.84%	16.24%	19.59%	16.12%	14.09%

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

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

	2021	2020	2019	2018	2017	2016	2015	2014
CCOC's proportion of the net pension liability	0.001578550%	0.001583518%	0.001860836%	0.001779764%	0.001686976%	0.001685738%	0.001633944%	0.001527621%
CCOC's proportionate share of the net pension liability	\$ 186,188	\$ 193,345	\$ 208,209	\$ 188,372	\$ 180,381	\$ 196,466	\$ 166,637	\$ 142,836
CCOC's covered-employee payroll	\$ 474,202	\$ 429,818	\$ 447,195	\$ 264,015	\$ 297,968	\$ 297,903	\$ 282,374	\$ 262,967
CCOC's proportionate share of the net pension liability as a percentage of its covered-employee payroll	39.26%	44.98%	46.56%	71.35%	60.54%	65.95%	59.01%	54.32%
Plan fiduciary net position as a percentage of the total pension liability	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%	0.99%

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

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

	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 9,123	\$ 8,654	\$ 10,063	\$ 10,120	\$ 8,928	\$ 8,640	\$ 6,246	\$ 5,233
Contributions in relation to the contractually required contribution	(9,123)	(8,654)	(10,063)	(10,120)	(8,928)	(8,640)	(6,246)	(5,233)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCOC's covered-employee payroll	\$ 474,202	\$ 429,818	\$ 447,195	\$ 264,015	\$ 297,968	\$ 297,903	\$ 282,374	\$ 262,967
Contributions as a percentage of covered-employee payroll	1.92%	2.01%	2.25%	3.83%	3.00%	2.90%	2.21%	1.99%

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

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GOVERNMENTAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Governmental Fund</u>			
	<u>Special Revenue</u>			
	<u>Budgeted Amounts</u>			
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:				
State Financial Assistance	1,681,438	1,681,438	1,895,606	214,168
Interest Income	-	-	899	899
Total Revenues	<u>1,681,438</u>	<u>1,681,438</u>	<u>1,896,505</u>	<u>215,067</u>
Expenditures:				
Current				
State Courts:				
Personnel Services	861,715	861,715	858,737	2,978
Expenses	819,723	819,723	541,340	278,383
Total Expenditures	<u>1,681,438</u>	<u>1,681,438</u>	<u>1,400,077</u>	<u>281,361</u>
 Net Change in Fund Balance - Governmental Fund	 <u>-</u>	 <u>-</u>	 496,428	 <u>496,428</u>
Restricted Fund Balance, Beginning of Year			<u>1,516,129</u>	
Restricted Fund Balance, End of Year			<u>\$ 2,012,557</u>	

**OTHER REPORTS AND
SUPPLEMENTARY INFORMATION**



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

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and major fund (special revenue) of Florida Clerks of Court Operations Corporation, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise Florida Clerks of Court Operations Corporation's basic financial statements, and have issued our report thereon dated **March XX, 2022**.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Florida Clerks of Court Operations Corporation's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Florida Clerks of Court Operations Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of Florida Clerks of Court Operations Corporation's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Florida Clerks of Court Operations Corporation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

LAW, REDD, CRONA & MUNROE, P.A.
Tallahassee, Florida
March XX, 2022



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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
THE MAJOR STATE PROJECT AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY CHAPTER 10.550,
RULES OF THE AUDITOR GENERAL**

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

Report on Compliance for the Major State Project

We have audited Florida Clerks of Court Operations Corporation's compliance with the types of compliance requirements described in the *Department of Financial Service's State Projects Compliance Supplement* that could have a direct and material effect on the Florida Clerks of Court Operations Corporation's major state project for the year ended September 30, 2021. Florida Clerks of Court Operations Corporation's major state project is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state awards applicable to its major state project.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Florida Clerks of Court Operations Corporation's major state project based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General. Those standards and Chapter 10.550, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state project occurred. An audit includes examining, on a test basis, evidence about Florida Clerks of Court Operations Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

To the Executive Council
Florida Clerks of Court Operations Corporation
Page 2

We believe that our audit provides a reasonable basis for our opinion on compliance for the major state project. However, our audit does not provide a legal determination of Florida Clerks of Court Operations Corporation's compliance.

Opinion on the Major State Project

In our opinion, Florida Clerks of Court Operations Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major state project for the year ended September 30, 2021.

Report on Internal Control over Compliance

Management of Florida Clerks of Court Operations Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Florida Clerks of Court Operations Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on the major state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major state project and to test and report on internal control over compliance in accordance with Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Florida Clerks of Court Operations Corporation's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

LAW, REDD, CRONA & MUNROE, P.A.
Tallahassee, Florida
March XX, 2022

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<u>CSFA Number</u>	<u>Contract Number</u>	<u>Expenditures</u>
<u>STATE:</u>			
<u>State of Florida, Department of Financial Services</u>			
CCOC/CFO Contract	N/A	N/A	<u>\$ 1,297,211</u>
TOTAL STATE FINANCIAL ASSISTANCE EXPENDED			<u>\$ 1,297,211</u>

NOTES:

- (1) The Schedule of Expenditures of State Financial Assistance was prepared on the accrual basis of accounting.
- (2) The program does not utilize sub-recipients.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

SECTION I - SUMMARY OF AUDIT RESULTS

1. Type of Audit Report issued on the Financial Statements

Unmodified

2. Significant Deficiencies and/or Material Weaknesses in Internal Control

None noted

3. Noncompliance Material to Audited Financial Statements

Audit disclosed no material instances of noncompliance.

4. Significant Deficiencies and/or Material Weaknesses in Internal Control Over the Major State Project

None noted

5. Type of Audit Report Issued on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major State Project

Unmodified Opinion

6. Audit Findings Relative to the Major State Project

The audit disclosed no findings required to be reported under Major State Projects.

7. Major State Projects

State Project

State of Florida, Department of Financial Services
FCCOC/CFO Contract

8. Threshold

The threshold for distinguishing Type A or Type B programs was \$750,000.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –
STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2021 (continued)**

SECTION II – FINANCIAL STATEMENT FINDINGS

None Reported

SECTION III – STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

None Reported

SECTION IV – PRIOR YEAR AUDIT FINDINGS

None Reported

CCOC Budgetary Report
County Fiscal Year 2021 - 2022
(October 1, 2021 - September 30, 2022)

	Budget Category Amount	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Year to Date Expenditures	(%) of Budget Expended
CCOC STAFF:	\$861,715.00	\$63,537.70	\$66,912.48	\$68,681.01	\$69,215.98	\$68,765.43	\$70,553.52	\$69,324.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$478,990.73	55.35%
Total Salaries	\$585,384.00	\$44,698.65	\$46,559.23	\$49,535.67	\$48,747.67	\$48,584.87	\$48,482.67	\$48,618.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$335,207.23	58.29%
Internal Revenue(Corporation Responsibility)	\$75,000.00	\$3,313.37	\$3,451.68	\$3,703.89	\$3,705.39	\$3,650.01	\$3,600.20	\$3,617.55						\$25,042.09	33.39%
Retirement, Benefits, Workers' Comp and Other	\$221,331.00	\$16,716.68	\$17,856.57	\$17,237.45	\$17,975.82	\$17,580.75	\$19,418.65	\$18,172.39						\$124,958.41	56.48%
OPS STAFF:	\$34,000.00	\$1,191.00	\$955.00	\$1,796.00	\$1,213.00	\$1,050.00	\$928.00	\$1,084.00						\$8,217.00	24.17%
GENERAL EXPENSES:	\$85,200.00	\$4,948.38	\$6,731.60	\$5,383.47	\$4,095.82	\$6,492.63	\$988.95	\$3,337.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,977.98	37.53%
Rent (Including Utilities)	\$45,200.00	\$211.00	\$3,859.58	\$2,812.50	\$3,676.99	\$6,128.61	\$390.87	\$2,812.50						\$19,982.05	44.23%
Communications (+ Internet and Phone)	\$5,000.00	\$106.72	\$370.40	\$378.36	\$272.25	-\$95.93	\$275.98	\$272.64						\$1,580.42	31.61%
Equipment, Supplies and Other	\$35,000.00	\$4,630.66	\$2,401.62	\$2,192.61	\$146.58	\$459.95	\$322.10	\$251.97						\$10,405.49	29.73%
TRAVEL:	\$60,400.00	-\$99.14	\$1,318.84	\$5,119.82	\$0.00	\$98.00	\$578.31	\$822.00						\$7,835.53	12.64%
STAFF TRAINING:	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
CONTRACTUAL EXPENSES:	\$330,583.00	\$10,555.00	\$11,286.74	\$5,696.25	\$9,088.50	\$19,818.72	\$18,476.25	\$9,516.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$84,437.46	25.54%
General Counsel	\$111,000.00	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$560.00	\$0.00						\$760.00	0.68%
FY 20-21 Survey, Reporting, and Other Services	\$203,583.00	\$10,555.00	\$11,286.74	\$5,496.25	\$9,088.50	\$14,818.72	\$12,916.25	\$9,516.00						\$73,677.46	36.19%
Audit Services	\$16,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00						\$10,000.00	62.50%
EDUCATION SERVICES:	\$320,000.00	\$0.00	\$0.00	\$0.00	\$114,592.98	\$0.00	\$0.00	\$162,033.00						\$276,625.98	86.45%
TOTALS:	\$1,701,878.00	\$80,132.94	\$87,204.66	\$96,678.25	\$198,206.28	\$196,222.78	\$191,525.03	\$245,916.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$885,884.66	52.05%

*CCOC Staff has the authority to spend beyond category amounts as long as they stay within the total Annual Budget Authority.

J. De
5/9/2022

W.P. Smith
05/09/2022

TRD
5/10/22

DRAFT

**CCOC Budget County Fiscal Year 2021-2022
(October 1, 2021 - September 30, 2022)**

	Budget Category Amount
CCOC STAFF:	\$861,715.00
Executive Director	\$145,508.00
Deputy Executive Director	\$101,598.00
Budget and Communications Director	\$83,640.00
Senior Budget Manager	\$72,177.00
Budget Manager I	\$50,201.00
Budget Manager I	\$37,707.00
Budget Manager I	\$40,563.00
Office Manager	\$33,990.00
Internal Revenue(Corporation Responsibility)	\$75,000.00
Retirement, Benefits, Workers' Comp and Other	\$221,331.00
OPS STAFF:	\$34,000.00
GENERAL EXPENSES:	\$85,200.00
Rent (including Utilities)	\$45,200.00
Communications (+ Internet and Phone)	\$5,000.00
Equipment, Supplies and Other	\$35,000.00
TRAVEL:	\$60,400.00
STAFF TRAINING:	\$10,000.00
CONTRACTUAL EXPENSES:	\$330,563.00
General Counsel	\$111,000.00
FY 20-21 Survey, Reporting, and Other Services	\$203,563.00
Audit Services	\$16,000.00
EDUCATION SERVICES:	\$320,000.00
TOTALS:	\$1,701,878.00

**CCOC Budget Request County Fiscal Year 2022-2023
(October 1, 2022 - September 30, 2023)**

	Budget Category Amount
CCOC STAFF:*	\$ 898,565.14
Executive Director	\$153,336.63
Deputy Executive Director	\$107,064.98
Budget and Communications Director	\$89,003.91
Performance, Policy, and Education Director	\$79,103.54
Actuarial and Performance Analyst	\$52,902.61
Budget Manager I	\$40,160.28
Data Quality Officer	\$44,843.53
Office Manager	\$35,818.66
Internal Revenue(Corporation Responsibility)	\$75,000.00
Retirement, Benefits, Workers' Comp and Other*	\$221,331.00
OPS STAFF:	\$34,000.00
GENERAL EXPENSES:	\$85,200.00
Rent (including Utilities)	\$45,200.00
Communications (+ Internet and Phone)	\$5,000.00
Equipment, Supplies and Other	\$35,000.00
TRAVEL:	\$60,400.00
STAFF TRAINING:	\$10,000.00
CONTRACTUAL EXPENSES:	\$293,563.00
General Counsel**	\$74,000.00
FY 21-22 Survey, Reporting, and Other Services	\$203,563.00
Audit Services	\$16,000.00
EDUCATION SERVICES:***	\$397,200.00
TOTALS:****	\$1,778,928.14

* Included in these expenses are dollars to provide employees a 5.38% raise to match state employees' raises. Increase of \$32,695.04.

**As CCOC Members and staff gain increased knowledge there is less dependancy on General Counsel. Decrease in budget of \$37,000.

***Council approved an Education Contract with the FCCC which is \$77,200 more annually.

****Budget Increase over current year of \$77,050.14 Able to absorb salary increases within previous year's budget but not education contract increase.



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CFY 2022-23 CCOC WORK PLAN – DRAFT

The Plan of Operations for the Florida Clerks of Court Operations Corporation (CCOC) requires the Corporation to adopt a program work plan for each fiscal year as presented by the Executive Director and recommended by the Council.

CCOC's Mission, Vision, and Guiding Principles supply strategic direction to the Executive Director in formulating the work plan. These values are:

Our Mission: To provide world-class service in Budget Administration, Performance Enhancement, Financial Analysis, Legislative Review, and Technical Strategies for all 67 Clerks of Court.

Our Vision: "Excellence in Clerks of Court Budget Administration."

Our Guiding Principles:

- To be the **Source** for valid, accurate, complete performance and financial reports
- To **Collaborate** with justice partners to meet our mutual needs
- To **Protect** the integrity of performance and financial information
- To be **Proactive** in leveraging current technology and in advancing new technology

DRAFT CCOC Workplan: The Executive Director presents the following priorities to the Executive Council and the Corporation members for CFY 2022-23. These priorities are contingent on the Executive Council's leadership and direction, legislative actions, and other factors. As part of the CFY 2022-23 work plan, CCOC staff will:

1. Develop a guardianship database for use in judicial guardianship proceedings.
2. Continue to provide professional support to the clerks, Legislature, and other entities seeking information related to the clerks' budgets and performance.
3. Develop policy and budgetary recommendations to the Legislature to diversify clerk revenue streams and continue working toward stable funding solutions.
4. Collaborate with the Florida Court Clerks & Comptrollers (FCCC) leadership team seeking joint solutions to help resolve clerks' issues and working with the Legislature.

CFY 2022-23 CCOC WORK PLAN – DRAFT

5. Provide workload relief to clerks by streamlining reporting requirements while collecting necessary data to fulfill statutory duties and measure performance.
 - a. Develop a strategic solution for data collection, analysis, and reporting needs.
 - b. Evaluate the efficacy of the current reports.
 - c. Explore the possibility of discontinuing reports that no longer have value and reducing the frequency of submissions.
 - d. Continue efforts to improve how clerks send reports to CCOC.
 - e. Explore using the Clerks' Comprehensive Case Information System (CCIS) to reduce the number of manual entries clerks must make when reporting outputs.
6. Continue to work with clerks on verifying and documenting the clerks' workload.
 - a. Review case weights and performance measures.
 - b. Recommend changes in case weights and performance measures to the Performance Improvement and Efficiencies (PIE) Committee.
7. Seek to expand the use of the E-Notify text and email reminder platform, which currently provides court event reminders.
8. Implement legislative changes to:
 - a. Develop a formula to estimate the total cost of clerk support for circuit and county judges statewide.
 - b. Submit funding recommendations to the Legislature to reimburse costs related to additional trial court judgeships and involuntary commitment fees.
 - c. Ensure minimum payment criteria for uniform payment plans, and allow the clerks to review property records when determining the indigency status of an applicant.
9. Develop a long-range 5-year strategic plan for the Corporation.
 - a. Implement strategic human resource management principles to develop staff, retain staff, and ensure continuity of operations.
 - b. Develop a school-to-career pipeline program to secure future talent.
 - c. Increase the CCOC presence on social media to help educate the public and policymakers on the importance of an adequately funded clerk system.
10. Continue reviewing all current CCOC Policies and Procedures.
11. Increase training opportunities and resources for clerks and staff.

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

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AGENDA ITEM 4a

DATE: June 6, 2022
SUBJECT: Budget Committee Update and Approve PRP and Jury Items
COUNCIL ACTION: Approve PRP Allocation, Juror Policy, and Jury Reimbursement Form

OVERVIEW:

The Budget Committee has met four times this year. The next meeting will likely be scheduled for late July or early August in Orlando. In addition, the three newly created workgroups continue to meet on their respective topics; these include the Cost-of-Living Component Workgroup chaired by Clerk Godwin, the Compliance Workgroup chaired by Clerk Maloy, and the New Judges Funding Workgroup chaired by Clerk Abruzzo. Finally, the committee has also been busy developing the Clerks' CFY 2022-23 budget.

CFY 2022-23 Budget Development Process – So far this year, the Budget Committee:

- February:
 - Established the Reserve Fund calculation at 10%
 - Voted to roll the additional actual Cumulative Excess into the CFY 2022-23 budget
 - Approved the budget requests submission forms
- April:
 - Established the Base Budget of \$448.3 million (the CFY 2021-22 Revenue-Limited Budget of \$444.8 million plus the FRS increase of \$3.5 million)
- May:
 - Approved the allocation of PRP - Year 2 funding (\$6.25 million), which is the same as the current year; this is up for approval by the Council
 - Approved the updated Juror Management Policy; this is up for approval by the Council
 - Approved the SFY 2022-23 Jury Management Reimbursement Form; this is up for approval by the Council
- June:
 - Budget Issue Requests were due on the 1st

Next Steps:

- The REC will meet in July or August to establish the total available funding for the Clerks' CFY 2022-23 Revenue-Limited Budget

- Based on current revenue projections, this budget will be almost \$5 million higher than the current year's budget; however, this number will likely change
- The committee will then review the issue requests and determine how to allocate any funding over the Base Budget
- The committee will also establish the CFY 2022-23 Needs-Based Budget, an essential tool for the Clerks' legislative team to take to the Legislature to relay the actual budget needs of the Clerks

COUNCIL ACTION: Approve PRP Allocation, Juror Policy, and Jury Reimbursement Form

LEAD STAFF: Griffin Kolchakian, Budget and Communications Director

ATTACHMENTS:- These attachments will be available after the May 26th Budget Committee Meeting.

1. SFY 2022-23 Pandemic Recovery Plan Allocation
2. Juror Management Policy
3. SFY 2022-23 Jury Management Reimbursement Form

Pandemic Recovery Plan Allocation (SFY 2022-23)			
County	PG	Quarterly Distribution	Total Distribution
Calhoun	1	\$ 924.75	\$ 3,699.00
Lafayette	1	\$ 707.25	\$ 2,829.00
Liberty	1	\$ 631.50	\$ 2,526.00
Union	1	\$ 510.50	\$ 2,042.00
Baker	2	\$ 1,924.25	\$ 7,697.00
Dixie	2	\$ 1,748.25	\$ 6,993.00
Franklin	2	\$ 977.75	\$ 3,911.00
Gilchrist	2	\$ 981.75	\$ 3,927.00
Glades	2	\$ 711.00	\$ 2,844.00
Gulf	2	\$ 1,260.75	\$ 5,043.00
Hamilton	2	\$ 1,616.25	\$ 6,465.00
Holmes	2	\$ 1,370.50	\$ 5,482.00
Jefferson	2	\$ 1,076.00	\$ 4,304.00
Taylor	2	\$ 1,191.25	\$ 4,765.00
Washington	2	\$ 1,616.75	\$ 6,467.00
Bradford	3	\$ 1,568.25	\$ 6,273.00
Desoto	3	\$ 1,962.25	\$ 7,849.00
Gadsden	3	\$ 4,402.00	\$ 17,608.00
Hardee	3	\$ 1,515.75	\$ 6,063.00
Hendry	3	\$ 2,733.75	\$ 10,935.00
Jackson	3	\$ 3,013.25	\$ 12,053.00
Levy	3	\$ 2,241.75	\$ 8,967.00
Madison	3	\$ 1,793.75	\$ 7,175.00
Okeechobee	3	\$ 2,572.00	\$ 10,288.00
Suwannee	3	\$ 3,235.00	\$ 12,940.00
Wakulla	3	\$ 2,683.25	\$ 10,733.00
Citrus	4	\$ 5,818.50	\$ 23,274.00
Columbia	4	\$ 4,766.50	\$ 19,066.00
Flagler	4	\$ 5,449.25	\$ 21,797.00
Highlands	4	\$ 3,983.00	\$ 15,932.00
Indian River	4	\$ 4,911.50	\$ 19,646.00
Nassau	4	\$ 5,101.00	\$ 20,404.00
Putnam	4	\$ 4,195.25	\$ 16,781.00
Sumter	4	\$ 4,464.50	\$ 17,858.00
Walton	4	\$ 4,417.25	\$ 17,669.00
Alachua	5	\$ 9,409.00	\$ 37,636.00
Charlotte	5	\$ 8,049.50	\$ 32,198.00
Clay	5	\$ 8,509.50	\$ 34,038.00

Pandemic Recovery Plan Allocation (SFY 2022-23)			
County	PG	Quarterly Distribution	Total Distribution
Hernando	5	\$ 8,871.00	\$ 35,484.00
Martin	5	\$ 7,270.25	\$ 29,081.00
Monroe	5	\$ 7,736.25	\$ 30,945.00
Okaloosa	5	\$ 5,611.00	\$ 22,444.00
Saint Johns	5	\$ 2,779.75	\$ 11,119.00
Santa Rosa	5	\$ 9,192.25	\$ 36,769.00
Bay	6	\$ 12,620.00	\$ 50,480.00
Brevard	6	\$ 34,285.25	\$ 137,141.00
Collier	6	\$ 17,483.00	\$ 69,932.00
Escambia	6	\$ 17,043.50	\$ 68,174.00
Lake	6	\$ 16,223.50	\$ 64,894.00
Leon	6	\$ 16,426.00	\$ 65,704.00
Manatee	6	\$ 20,288.25	\$ 81,153.00
Marion	6	\$ 17,128.00	\$ 68,512.00
Osceola	6	\$ 29,553.50	\$ 118,214.00
Pasco	6	\$ 35,027.25	\$ 140,109.00
Saint Lucie	6	\$ 14,905.00	\$ 59,620.00
Sarasota	6	\$ 18,239.75	\$ 72,959.00
Seminole	6	\$ 28,391.00	\$ 113,564.00
Duval	7	\$ 83,395.25	\$ 333,581.00
Lee	7	\$ 51,941.00	\$ 207,764.00
Pinellas	7	\$ 60,941.75	\$ 243,767.00
Polk	7	\$ 37,936.00	\$ 151,744.00
Volusia	7	\$ 37,487.50	\$ 149,950.00
Broward	8	\$ 150,915.50	\$ 603,662.00
Hillsborough	8	\$ 139,379.00	\$ 557,516.00
Miami-Dade	8	\$ 364,142.50	\$ 1,456,570.00
Orange	8	\$ 117,163.00	\$ 468,652.00
Palm Beach	8	\$ 86,079.75	\$ 344,319.00
TOTAL:		\$ 1,562,500.00	\$ 6,250,000.00



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**CCOC Juror Management Funds Policy
Adopted by the Budget Committee [May 26, 2022]**

1) PURPOSE

- a) Provide the Florida Clerks of Court Operations Corporation's (CCOC) Budget Committee an official policy and procedure for the administration of General Revenue allocated to the clerks by the Legislature for the management of the juror process. This policy will provide guidance to the Committee.

2) AUTHORITY

- a) Section 40.24, F.S.
- b) Subsection 40.29(5), F.S.
- c) Section 40.011, F.S.
- d) Section 40.221, F.S.
- e) Section 40.231, F.S.
- f) Section 40.23, F.S.

3) POLICY/PROCEDURES

- a) Compensation to Jurors
 - i) Juror service constitutes being summoned and reporting for jury service as well as actual service on a jury, per subsection 40.24(2), F.S.
 - ii) A juror who is regularly employed and continues to receive regular wages while serving as a juror is not entitled to receive compensation from the Clerk of the Circuit Court for the first three days of juror service. Regular employment includes full-time employment and part-time, temporary, and casual employment, if the employment hours can be reasonably determined by a schedule or by custom and practice established during the three months preceding the term of service as a juror.
 - iii) A juror who is not regularly employed or does not continue to receive regular wages while serving as a juror is entitled to receive \$15 per day for the first three days of juror service.
 - iv) Each juror who serves more than three days is entitled to be paid by the Clerk of the Circuit Court for the fourth day of service and each day after that at the rate of \$30 per day of service.
 - v) A juror is not entitled to additional reimbursement by the Clerk of the Circuit Court for travel and other out-of-pocket expenses.
 - vi) A juror who is present on any of the days when the presiding judge is absent or, being present, does not hold the session of the court, shall be entitled to receive the

JUROR MANAGEMENT POLICY

- same compensation as if the court were in session, if the entitlement requirements stated in number ii and iii above are met.
- vii) A juror on call by the court in a jury pool, as provided in section 40.231, F.S., is entitled to compensation for only those days the juror actually attended court and not for the days on call.
 - viii) A juror who is excused from jury service at their own request is not entitled to compensation.
 - ix) In accordance with subsection 40.24(8), F.S., jurors are permitted to irrevocably donate their juror service compensation in circuits that elect to allow this.
- b) Juror Meals and Lodging – In circumstances requiring extended attendance by a jury in court, such as a major felony case, the court may order meals and lodging for jurors to be provided by the Sheriff pursuant to section 40.26, F.S. These expenses are to be paid by the Clerk of the Circuit Court reimbursable by the State.

Guidelines for payment of these expenses:

- i) When the court has directed that the jury be kept together, due to deliberations, sequestration, or an extended voir dire, meals and/or lodging may be provided. When required by order of the court, the Sheriff shall provide juries with meals and lodging to be paid by the Clerk of the Circuit Court.
 - ii) Lodging should be paid only if appropriate, such as when the jury is sequestered.
 - iii) Reasonably priced meals should be obtained for jurors. A statement of justification is required on invoices for meal reimbursements that are substantially above the standard state employee allowance for meals: \$6 for breakfast, \$11 for lunch, and \$19 for dinner, as prescribed in subsection 112.061(6)(b), F.S.
 - iv) A reasonable tip, gratuity, or delivery fee may be paid when jurors are restricted in movement, such as being sequestered or when requiring an escort by the bailiff, to obtain a meal when such meal is served by wait staff or the meal is delivered onsite.
 - v) Coffee and water for the jurors is an allowable expenditure if it is located in a public area.
 - vi) Transportation costs must be borne by the county. This includes the cost of transportation to relocate a jury from one county to another.
 - vii) No other jury-related costs are reimbursable by the State. All costs associated with the bailiff or other Sheriff's office personnel must be borne locally.
 - viii) Any additional unique expenditures for meals and/or lodging may be addressed on a case-by-case basis by CCOC.
- c) Personnel – All personnel costs attributable to managing the juror process are reimbursable.
- d) Direct Operational Costs – Printing summonses, mailing summonses, securing jury lists, etc. are reimbursable.

4) REPORTING:

- a) Clerks must submit the completed Jury Management Expenditure Report (Excel file) and the Justice Administrative Commission (JAC) signed certification letter (PDF file) to the

JUROR MANAGEMENT POLICY

CCOC quarterly by the 10th of the month following the end of the requesting quarter (i.e., submit October–December expenditures by January 10).

- i) The clerk must sign the JAC Certification form and cannot delegate this authority.
- ii) Electronic signatures must show a visible signature.
- iii) Clerks must submit the expenditure report and the certification letter as an e-mail attachment to reports@flccoc.org.

b) The quarterly report will capture jury management expenditures in the following categories:

- i) Jury-Related Personnel Costs
- ii) Direct Operational Costs Associated with the Processing of Jurors
- iii) Compensation to Jurors
- iv) Meals and Lodging Provided to Jurors

c) Exclusions – The reimbursement request should NOT include cost estimates for jury management software (initial cost or maintenance) or cost for providing juror parking. The quarterly requests for reimbursement should not include expenditures associated with county obligations or local requirements deemed the county’s responsibility pursuant to section 29.008, F.S.

5) REVIEW AMOUNTS, REIMBURSEMENT REQUESTS, AND PAYMENT

a) CCOC will prepare and submit a statewide summary per county to the JAC by the first day of the subsequent month the reports were submitted. The report submitted to the JAC will reflect the cost per clerk by the expenditure categories listed above. This report is used for clerks to request reimbursement of actual costs each quarter of the State Fiscal Year (July 1 through June 30).

- i) Should there be an insufficient amount of funds available to meet the needs of requested reimbursement from the clerks, CCOC will prorate the amount statewide for reimbursement to meet the available funds pursuant to subsection 40.29(5), F.S. Each county would share this reduction percentage proportionally.

(1) This reduction will be done each quarter of the State Fiscal Year, as necessary.

(2) If actual total costs exceed the statewide available funding for reimbursement at the end of the State Fiscal Year, each clerk is responsible to cover any jury-related costs that exceed the total available statewide funding for reimbursement from their CCOC court-related budget.

b) Pursuant to subsection 40.29(5), F.S., the JAC will review the request for reimbursement to determine the sufficiency of funds for each quarter and receipt of the required clerk’s signed and dated certification letter.

c) Upon completing the review, JAC will submit the request for reimbursement to the State’s Chief Financial Officer who will directly provide these funds to the individual clerk offices.

d) For auditing purposes, detailed jury management data to support reimbursement requests, such as payroll, payments to jurors, etc., should be retained at the local level.

Quarterly Clerk Jury Management Reimbursement Request
State Fiscal Year 2022-23



CCOC Form Version 1
 Created 03/21/2022

County:		Reporting Qtr:	
Contact:		Version #:	
E-Mail Address:			

Clerk Personnel Cost	Jul - Sep SFY Q1 (CFY Q4 PY)	Oct - Dec SFY Q2 (CFY Q1)	Jan - Mar SFY Q3 (CFY Q2)	Apr - Jun SFY Q4 (CFY Q3)	Total Expenditures by Area During State Fiscal Year
Include Managers/Supervisors, Deputies, and all others in all phases of the jury management process.					\$ -
Clerk Operational Cost					
Include cost of Summons procedures. Postage					\$ -
Do not include costs of Juror Management software or Juror parking. Printing					\$ -
Supplies					\$ -
Other (Include Specific Description on row 48, Below)					\$ -
Operating Cost Total:	\$ -	\$ -	\$ -	\$ -	\$ -
Juror Per Diem					
Petit Juror Payment (per day)					
\$15.00					\$ -
\$30.00					\$ -
Other (Include Specific Description on row 48, Below)					\$ -
Petit Juror Payment Total:	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Juror Payment (per day)					
\$15.00					\$ -
\$30.00					\$ -
Other (Include Specific Description on row 48, Below)					\$ -
Grand Juror Payment Total:	\$ -	\$ -	\$ -	\$ -	\$ -
Juror Meals/Lodging					
Meals					\$ -
Lodging					\$ -
Meals and Lodging Total:	\$ -	\$ -	\$ -	\$ -	\$ -
Juror Cost Total:	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reimbursable Jury Management Cost:	\$ -	\$ -	\$ -	\$ -	\$ -

Jury Funding	Jul - Sep SFY Q1 (CFY Q4 PY)	Oct - Dec SFY Q2 (CFY Q1)	Jan - Mar SFY Q3 (CFY Q2)	Apr - Jun SFY Q4 (CFY Q3)	Jury Management Funding During State Fiscal Year
JURY REIMBURSEMENT REQUESTED from JAC:	\$ -	\$ -	\$ -	\$ -	\$ -
JURY REIMBURSEMENT ACTUALLY RECEIVED from JAC: (Amount received for the quarter requested)					\$ -
Amount necessary to cover Jury Management expenditures from CCOC Funds:					\$ -

Specific Descriptions of "OTHER" reported above on rows 15, 22, and/or 27:				
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Please provide **justification**, **calculations**, and/or **any applicable information** deemed necessary to support reasonableness of the above expenditure amounts in the area below.

Additional Information

Jul - Sep SFY Q1 (CFY Q4 PY)	
Oct - Dec SFY Q2 (CFY Q1)	
Jan - Mar SFY Q3 (CFY Q2)	
Apr - Jun SFY Q4 (CFY Q3)	

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AGENDA ITEM 4b

DATE: June 6, 2022
SUBJECT: PIE Committee Report
COUNCIL ACTION: Information Only

OVERVIEW:

Since the Performance Improvement and Efficiencies (PIE) Committee last met on February 28, 2022, the following updates have occurred:

1. The Collection and Timeliness Workgroup met on April 5 to discuss changes to the performance measures relating to Circuit Criminal and Civil Traffic. The workgroup requested more data regarding Circuit Criminal and tabled any decisions. In addition, the workgroup recommended reducing Civil Traffic from 90% to 85%. This recommendation will need to come before the PIE Committee at their next meeting on Tuesday, June 21, from 10 AM – 12 PM via WebEx.
2. The Collection and Timeliness Workgroup met again on May 3 to discuss the Circuit Criminal performance measure and the timeliness standards. The workgroup requested more data regarding the Circuit Criminal performance measure. Some counties did not complete their Collections reports correctly regarding Drug Trafficking, which needs to be corrected. The workgroup and other counties agreed to a pilot to track how many days it takes to file and docket cases for the timeliness standards. The workgroup will collect data for several months and then meet again to review the data before making any further recommendations to the PIE Committee.
3. The Performance Measures Workgroup has received and responded to several prompts via e-mail. Jason Welty is leading this workgroup and wants members to think about why we track performance, how we track performance, and what criteria can be used to indicate successful performance.
4. CFY 2021-22 Quarter 2 Performance Measures and Action Plans report
 - a. Posted on the CCOC website (<https://flccoc.org/ccoc-reports/#pr>) and submitted to the legislature by the required statutory deadline.

COUNCIL ACTION: Information Only

LEAD STAFF: Marleni Bruner, CCOC Performance, Policy, & Education Director

ATTACHMENTS: None

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AGENDA ITEM 4c

DATE: June 6, 2022
SUBJECT: Legislative Update and Future Outlook
COUNCIL ACTION: Information Only

OVERVIEW:

This year was another critical Legislative Session for Clerks and Comptrollers as we continue the mission to improve the system that funds the services Florida's constituents deserve. Together, for the second consecutive year, the clerks' priority legislation is on the way to the Governor, and the Legislature enacted substantive structural changes to help improve the budget outlook. Legislative funding items of interest to the clerks include:

- **Continuation of \$6.25 million** in nonrecurring General Revenue for temporary staffing to help eliminate the backlog of cases caused by the COVID-19 pandemic
- **\$14.7 million for juror management expenses**
 - Legislature provided about \$3 million in additional funding for SFY 2022-23
 - No cuts to the recurring \$11.7 million
- One new judge – Lake County
- **\$2.4 million** to CCOC to build a Guardianship Database for use by the public and the judiciary
- No reduction in revenue funding sources

2023 OUTLOOK:

The CCOC Legislative Committee will meet to discuss additional funding issues to include as part of its legislative plan for the 2023 Session, including:

- Reimbursement for injunctions for protection, Baker Act, and Marchman Act cases
- Examining revenue shifts and the continued diversification of revenue streams
- Including indigent cases into the reimbursement process

COUNCIL ACTION: Informational Only

LEAD STAFF: Jason L. Welty, Deputy Executive Director

ATTACHMENTS: None

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AGENDA ITEM 5

DATE: June 6, 2022
SUBJECT: Update on Guardianship Database
COUNCIL ACTION: Information Only

OVERVIEW:

Last year, the Guardianship Improvement Task Force, led by Clerk Ken Burke, gathered a diverse group of individuals from organizations that are intimately involved in Guardianship throughout Florida. With several judges and judicial partners, clerks, state legislators, attorneys, state agency partners, and leaders, the Task Force offered a unique and broad perspective as it worked toward legislative recommendations for improving guardianship in Florida.

In its final report, published in January 2022, the Task Force identified and discussed dozens of topics of concern involving Florida's guardianship system. Ultimately the Task Force voted and agreed upon ten specific recommendations for consideration by the Florida Legislature and Florida Courts. During the 2022 Legislative Session, the legislature took up SB 1710 and HB 1349 to implement the first recommendation of the Task Force, which was to create a statewide Guardianship Database.

In [HB 1349](#), the legislature provided \$2.4 million in nonrecurring General Revenue to the Clerks of Court Operations Corporation (CCOC) to secure a vendor to develop the database. The database must include the guardian's substantiated discipline history, registration status, compliance with statutory qualifications, and status of statutorily required reporting. CCOC must also establish a searchable, publicly accessible webpage for certain, limited, professional guardian information, and publish monthly reports on the state's guardianship system.

CCOC released an RFQ for an IT consultant on May 27, 2022. While the Governor has not yet signed HB 1349, the plan is to have the pieces in place to begin work immediately when the bill becomes effective July 1, 2022.

COUNCIL ACTION: Informational Only

LEAD STAFF: Jason L. Welty, Deputy Executive Director

ATTACHMENTS: None

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AGENDA ITEM 6

DATE: June 6, 2022
SUBJECT: Annual Evaluation of Executive Director
COUNCIL ACTION: Information Only

OVERVIEW:

The CCOC Plan of Operations under Section 3-2(A) requires that a “performance evaluation shall be conducted annually of the Executive Director by July 1. The Chair shall request from each Council member an evaluation that shall be submitted directly to the Chair. The Chair shall go over the evaluations with the Director. The Chair will provide the compilation of the evaluations to the Council members.”

The evaluation forms for the Council have been provided to each Council member. If the summary compilation evaluation is available at the time of the meeting it will be available for your review.

COUNCIL ACTION: Informational Only

LEAD STAFF: John Dew, CCOC Executive Director

ATTACHMENTS: None

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AGENDA ITEM 8

DATE: June 6, 2022
SUBJECT: CCOC 2022 Executive Council Election
COUNCIL ACTION: Informational Only

OVERVIEW:

Each year Clerks elect four Clerk members to the Executive Council. One from each of the four population groups.

Ballots were provided to the Clerks on May 9, 2022. (See attached ballot and instructions.) The due date for returning the ballots to the CPA firm of Bill Sittig is May 30, 2022. The ballots were tabulated on Thursday, June 2, 2022, and the Corporation members were emailed the results that afternoon. (Attached.)

Selected from the population group of fewer than a population of 100,000 was Clerk John Crawford, Clerk JD Peacock was chosen from the population group of 100,000 to 500,000. Clerk Stacy Butterfield was chosen from the population group of 500,001 to 1,000,000. Clerk Harvey Ruvin was chosen from the population group of more than 1,000,000.

COUNCIL ACTION: Informational Only

LEAD STAFF: John Dew, CCOC Executive Director

ATTACHMENTS:

1. Ballot Instructions
2. Election Ballot
3. Election Results

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2022 - ELECTION BALLOT INSTRUCTIONS **FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**

Pursuant to s. 28.35(1)(b)(1), F.S., the Clerks of Court shall elect eight (8) members, two (2) from each of the four (4) population groups, to serve on the Executive Council of the Clerks of Court Operations Corporation. The Corporation Plan of Operations has these terms being staggered so 4 seats become available each year. The following Clerks whose terms go through June 30, 2023 are: Honorable Todd Newton; Honorable Jeffery Smith; Honorable Laura Roth; and Honorable Tiffany Moore Russell.

However, there will be four slots available for Clerks seeking to be elected to the Council for the July 1, 2022 through June 30, 2024 two year term. The four slots that will be available are currently filled by: Honorable John Crawford; Honorable JD Peacock; Honorable Stacy Butterfield; and Honorable Harvey Ruvin. These four Clerks whose terms end June 30, 2022, can have their names placed on the ballot if they chose to run again for the Council.

To assist in the voting process, Clerks have been requested to indicate their willingness to serve on the Executive Council of the Corporation. Those whose names are listed on the ballot form within each population group have expressed a willingness to serve if elected. We also have a space within each population group for a write-in candidate.

Please vote for one (1) individual in population groupings I, II, III and IV. (Note: Please do not elect more than one person in each of the population grouping as that will invalidate your form.)

The Ballot must be returned by email or by U.S. Mail. The emails must be sent, or letters postmarked by 11:59 pm on May 30th, 2022 to Mr. Bill Sittig, C.P.A. The email address is billsittig@tallahasseeaccountant.net and the address is 1695-7 Metropolitan Circle, Tallahassee, Florida 32308. The ballots will be publicly counted by Mr. Sittig on June 2nd, 2022.

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CCOC COUNCIL MEMBERS 2022 ELECTION BALLOT

Vote for an individual in population groups I, II, III, and IV for a total of four (4) individuals to serve on the Executive Council of the Florida Clerks of Court Operations Corporation, effective July 1, 2022. Fill in the box located to the **left** of the name of the person for whom you wish to vote. Names listed are Clerks who have indicated a willingness to serve on the Council. **Your ballot must be emailed or postmarked no later than 11:59 PM May 30, 2022.**

Clerks already elected to the Council in 2021 are not on the list as their term of office continues till June 30, 2023. These Clerks are Todd Newton, Jeffery Smith, Laura Roth, and Tiffany Moore Russell.

Group I: Fewer than 100,000

- Nassau John Crawford
- Write-in Candidate _____

Group II: 100,000- 500,000

- Collier Crystal Kinzel
- Okaloosa JD Peacock
- Saint Lucie Michelle Miller
- Write-in Candidate _____

Group III: 500,001- 1,000,000

- Polk Stacy Butterfield
- Write-in Candidate _____

Group IV: 1,000,001 and Over

- Hillsborough Cindy Stuart
- Dade Harvey Ruvin
- Write-in Candidate _____

**RETURN BALLOT TO BILL SITTIG, C.P.A. EITHER BY EMAIL or U.S. MAIL
no later than 11:59 PM May 30, 2022.**

EMAIL: billsittig@tallahasseeaccountant.net

U.S. MAIL:

BILL SITTIG, C.P.A.
BILL SITTIG CPA, LLC
1695-7 METROPOLITAN CIRCLE
TALLAHASSEE, FLORIDA 32308

YOUR BALLOT MUST BE EMAILED or POSTMARKED BY 11:59 PM May 30, 2022.

BILL SITTIG CPA, LLC
CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS
1695-7 Metropolitan Circle
Tallahassee, Florida 32308
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William P. Sittig, CPA/PFS*
Lou Ann Cartright
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Telephone (850) 386-2639
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June 02, 2022

Members of the Florida Clerks of Court Operations Corporation
President of the Florida Senate
Speaker of the Florida House of Representatives
State of Florida Chief Financial Officer

In accordance with the Plan of Operations for the Florida Clerks of Court Operations Corporation, we are providing this written notification to serve as notice of our certification of the election results for the most recent election of the Executive Council.

The voting procedures outlined in the Plan of Operations were followed as per the prescribed method. Our firm controlled the receipt and counting of the ballots. We will continue to maintain an electronic copy of all ballots submitted for this election. The ballot counting was completed on this date with the following individuals in attendance:

John Dew, Executive Director CCOC
Jason Welty, Deputy Executive Director CCOC
Rob Boyd, Attorney, Boyd & Durant, PL - Counsel for CCOC
Bill Sittig, CPA, - Internal Auditor for CCOC

The ballots were tallied and as a result, the following members have been elected to the Executive Council:

Group 1 – John Crawford, Nassau County
Group 2 – JD Peacock, Okaloosa County
Group 3 – Stacy Butterfield, Polk County
Group 4 – Harvey Ruvin, Dade County

Feel free to contact me with any questions.

Respectfully Submitted,



W. P. Sittig, CPA

*PFS is the AICPA's Personal Financial Specialist certification for members who have fulfilled established requirements and by demonstrating necessary qualifications for advisors.
Members

Florida Institute of Certified Public Accountants • American Institute of Certified Public Accountants

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

AGENDA ITEM 9

DATE: June 6, 2022
SUBJECT: Other Business: Executive Director Telecommuting Hours
COUNCIL ACTION: Approve Executive Director Telecommuting Hours

OVERVIEW:

The CCOC Executive Council approved a Telecommuting Policy for CCOC staff at their March 2022 meeting. The policy has been implemented at the office. Six of our employees, including the Executive Director, are interested in telecommuting. Four of the staff have been approved to work two days from home and one for one day from home. The Executive Director is requesting the ability to work from home one day a week.

COUNCIL ACTION: Review and Approve Executive Director Telecommuting Hours

LEAD STAFF: John Dew, CCOC Executive Director

ATTACHMENT:

1. Telecommuting request form.



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

CCOC Telecommuting Work Plan Agreement

Date Requested: June 6, 2022

Employee: John Dew

Telecommuting Work Plan (TWP) Request (include days and hours, with meal breaks, and length of requested TWP):

Request taking each Thursday and work from home. Will be available via phone, email, or text messaging at all times during the day. However, there will be times I come into the office for meetings and other reasons during that day.

AGREEMENTS

The CCOC agrees to the following terms for approved Telecommuting Work Plans:


1. Provide employees with an approved telecommuting work plan
2. Provide employees with the appropriate equipment to work remotely including,
 - a. access to a computer and network that meets the needs of the position
 - b. keyboard, mouse, mousepad, webcam, and speakers if not included with an all-inclusive device such as a laptop,
 - c. docking station or secondary screen (contingent upon position type, available inventory, or funding if lack of inventory exists)
 - d. instructions for connections necessary to perform their telecommuting duties.
 - e. desktop support while telecommuting
3. CCOC leadership and management will be available to assist employees in their duties and responsibilities while telecommuting.
4. CCOC technology help desk will be available for assistance to the employee during telecommuting work hours.

Our Mission: As a governmental organization created by the Legislature, we evaluate Clerks' court-related budgetary needs, and recommend the fair and equitable allocation of resources needed to sustain court operations.

TELECOMMUTING WORK PLAN AGREEMENT

The employee agrees to the following terms for approved telecommuting agreements:

1. Utilize only authorized and/or approved systems and software to perform work functions during established telecommuting work hours.
2. Protect the confidentiality and sensitivity of accessed information and actively safeguard CCOC information against unauthorized access from telecommuting locations.
3. Be available during established telecommuting work hours.
4. Participate in required audio, video, and/or text communications during established telecommuting work hours.
5. Respond timely to communications during established telecommuting hours.
6. Accurately record work time and work activities to justify recorded work hours.
7. Make alternative arrangements for family care needs that occur during the telework schedule. Employee shall not have primary responsibility for childcare, dependent adult care, or other activities not ordinarily part of their job functions during established telecommuting hours.
8. Ensure the alternate work environment is
 - a. clearly defined as a workspace that is free from distractions and obstructions,
 - b. adequately illuminated,
 - c. well ventilated and heated,
 - d. outfitted with supplies and equipment (both CCOC and employee-owned) that are in good condition, such as chair, desk, monitors, mouse, mouse pad, keyboard, noise canceling headphones, webcam, microphone capabilities, speakers, etc.
 - e. organized to minimize risks of fire, spontaneous combustion or other health and safety hazards such as ensuring:
 - i. extension cords are properly grounded,
 - ii. exposed or frayed wiring and cords are repaired or replaced immediately upon detection,
 - iii. electrical enclosures (switches, outlets, receptacles, and junction boxes) have tight-fitting covers or plates,
 - iv. surge protectors are used for computers, fax machines, and printers, and
 - v. heavy items are securely placed on sturdy stands close to walls.
 - f. organized to keep the computer components out of direct sunlight and away from heaters,
 - g. secure from unauthorized access to assigned office computer or CCOC files.
9. Ensure that computer software and programs are updated routinely as dictated by the CCOC information technology plan, including security and anti-virus software.

Employee Signature:  Date: 5/9/22

Chair Signature: _____ Date: _____

Approved by Executive Council: _____ Date: _____