

September 26, 2023

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, 2022. 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 letters to you dated August 10, 2022 and June 22, 2023. 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, 2022. We noted no transactions entered into by CCOC during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

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

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

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

Difficulties Encountered in Performing the Audit

Issuance of the final audit report was delayed due to late receipt of the final trial balance to begin audit procedures. There were no additional difficulties encountered 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 September 26, 2023.

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

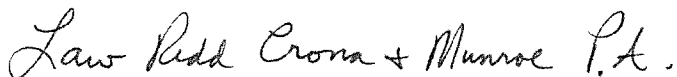
We applied certain limited procedures to the management's discussion and analysis, budgetary schedule and pension liability and contributions schedules which are required supplemental information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management 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, 2022
Adjusting Journal Entries
Date: 10/1/2021 To 9/30/2022

ATTACHMENT A

Numbe	Date	Type	Name	Account No	Debit	Credit
1	9/30/2022	N	GASB 68 Dfd Outflows/Resources	203	79,060	
1	9/30/2022	N	GASB 68 Pension Liability	305		(619,499)
1	9/30/2022	N	GASB 68 Dfd Inflows/Resources	306	521,785	
1	9/30/2022	N	GASB 68 Pension Expense	640	18,654	

Entry to adjust pension liability
and related accounts to estimate per FRS audited schedules as of 9.30.2022.

2	9/30/2022	N	Accrued Leave Liability	307		(4,904)
2	9/30/2022	N	Payroll Expenses	631	4,904	

Entry to adjust compensated
absences to estimate as of 9.30.2022.

3	9/30/2022	N	Retained Earnings	401	3,244	
3	9/30/2022	N	Expenses:Office:Lease	628	2,812	
3	9/30/2022	N	Ask my Accountant	637		(3,244)
3	9/30/2022	N	Ask my Accountant	637		(2,812)

Adjust beginning net position to
agree to PY ending audited net position.

4	9/30/2022	N	FL CCOC	101	15,246	
4	9/30/2022	N	Payroll Expenses:FRS ER Cont	636		(15,246)

Delete duplicate transactions showing as
outstanding on the 9/30/22 bank reconciliation.

5	9/30/2022	N	Payroll Liabilities:FSA EE Cont	316	5,111	
5	9/30/2022	N	Ask my Accountant	637		(5,111)

Clear ask my accountant account
and adjust FSA payable to actual as of 9/30/22.

6	9/30/2022	N	Payroll Liabilities	310	11,871	
6	9/30/2022	N	Payroll Expenses	631		(11,871)

To adjust payroll liabilities to
actual at 9/30/22.

7	9/30/2022	N	Accounts Payable	300		(8,498)
7	9/30/2022	N	Payroll Liabilities:FSA EE Cont	316	3,250	
7	9/30/2022	N	Contractor:Research:Other	614	3,166	
7	9/30/2022	N	Contractor:Research:Other	614	2,082	

Adjust AP to actual as of 9/30/22.

8	9/30/2022	N	FL CCOC	101	79,469	
8	9/30/2022	N	Accounts Payable	300		(79,469)

Reclassify balances showing as

outstanding on the operating account to accounts payable as of 9/30/22.

9	9/30/2022	N	Accumulated Depreciation	202		(7,081)
9	9/30/2022	N	Depreciation Expense	650	7,081	

Record current year depreciation.

10	9/30/2022	N	Payroll Liabilities:FSA EE Cont	316	8,984	
10	9/30/2022	N	Payroll Expenses	631		(8,984)

Adjust FSA liability to actual as
of 9/30/22.

11	9/30/2022	N	FL CCOC	101	8,824	
11	9/30/2022	N	Expenses:General Expenses:Services	626		(4,094)
11	9/30/2022	N	Payroll Expenses:CHP ER	633		(240)
11	9/30/2022	N	Payroll Expenses:Life Principal-ER	634		(1,490)
11	9/30/2022	N	Contractor:Education	606.1		(3,000)

Reverse duplicate payments
appearing on 9/30/2022 bank statement as outstanding checks.

					775,543	(775,543)
--	--	--	--	--	---------	-----------

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



**FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

TABLE OF CONTENTS

Page No.

INDEPENDENT AUDITOR'S REPORT	1
---	---

MANAGEMENT'S DISCUSSION AND ANALYSIS	5
---	---

BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements

Statement of Net Position	8
Statement of Activities.....	9

Fund Financial Statements

Balance Sheet – Governmental Fund.....	10
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Fund.....	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Fund to the Statement of Activities.....	12

Notes to the Financial Statements	13
--	----

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of CCOC Proportionate Share of Net Pension Liability – Florida Retirement System.....	29
Schedule of CCOC Contributions – Florida Retirement System.....	30
Schedule of CCOC Proportionate Share of Net Pension Liability – Health Insurance Subsidy Program.....	31
Schedule of CCOC Contributions – Health Insurance Subsidy Program.....	32
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Governmental Fund.....	33

OTHER REPORTS AND SUPPLEMENTARY INFORMATION

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 <i>Government Auditing Standards</i>	34
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.....	36
Schedule of Expenditures of State Financial Assistance	39
Schedule of Findings and Questioned Costs – State Financial Assistance.....	40

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

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, 2022, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Florida Clerks of Court Operations Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

To the Executive Council
Florida Clerks of Court Operations Corporation

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Florida Clerks of Court Operations Corporation's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Florida Clerks of Court Operations Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Florida Clerks of Court Operations Corporation's ability to continue as a going concern for a reasonable period of time.

To the Executive Council
Florida Clerks of Court Operations Corporation

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 5-7 and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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

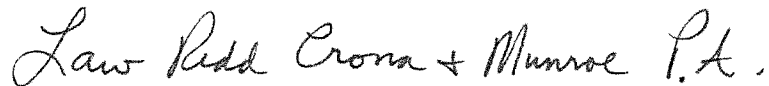
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Florida Clerks of Court Operations Corporation's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional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

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.

To the Executive Council
Florida Clerks of Court Operations Corporation

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2023, 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

September 26, 2023

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, 2022. Please read it in conjunction with the CCOC's basic financial statements, which begin on page 8.

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 Statements 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, and 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, 2022 and 2021, as derived from the government-wide Statement of Net Position.

Table 1 – Net Position

	Governmental Activities	
	2022	2021
Current and Other Assets	\$ 2,208,530	\$ 2,034,382
Capital Assets	19,177	26,258
Deferred Outflows of Resources	308,657	229,597
Total Liabilities	(1,208,868)	(504,863)
Deferred Inflows of Resources	(74,031)	(595,816)
Net Position	<u>\$ 1,253,465</u>	<u>\$ 1,189,558</u>

In 2022, investment in capital assets (furniture and equipment) totals \$19,177 and represents 1.5% of CCOC’s net position. The remaining 98.5% of net position is unrestricted.

The following table presents the CCOC’s condensed Statement of Activities for year ended September 30, 2022 and 2021, as derived from the government-wide Statement of Activities.

Table 2 – Changes in Net Position

	2022	2021
Total Revenues	\$ 1,603,132	\$ 1,896,505
Total Expenditures	1,539,225	1,297,211
Change in Net Position	63,907	599,294
Net Position – Beginning of Year	1,189,558	590,264
Net Position – End of Year	<u>\$ 1,253,465</u>	<u>\$ 1,189,558</u>

State appropriations and court fees revenue decreased \$293,520 (or 15%) compared to the previous year. This decrease was due to a decrease 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, 2022

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Current Assets	
Cash and Cash Equivalents	\$ 2,207,235
Prepaid Expenses and Other Assets	1,295
Total Current Assets	2,208,530
Noncurrent Assets	
Capital Assets:	
Equipment, Net	19,177
Total Noncurrent Assets	19,177
Deferred Outflows of Resources	
Deferred Outflows Related to Pensions	308,657
Total Deferred Outflows of Resources	308,657
Total Assets and Deferred Outflows of Resources	\$ 2,536,364
 LIABILITIES , DEFERRED INFLOWS OF RESOURCES AND NET POSITION	
Current Liabilities	
Accounts Payable and Accrued Liabilities	\$ 101,427
Compensated Absences - Current	56,285
Total Current Liabilities	157,712
Noncurrent Liabilities	
Compensated Absences	98,506
Pension Liability	952,650
Total Noncurrent Liabilities	1,051,156
Total Liabilities	1,208,868
Deferred Inflows of Resources	
Deferred Inflows Related to Pensions	74,031
Total Deferred Inflows of Resources	74,031
Net Position	
Net Investment in Capital Assets	19,177
Restricted	1,234,288
Total Net Position	1,253,465
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 2,536,364

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

<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	\$ 1,539,225	\$ 1,602,086	\$ 62,861
Total Governmental Activities	<u>\$ 1,539,225</u>	<u>\$ 1,602,086</u>	62,861
Other Revenue			<u>1,046</u>
Change in Net Position			63,907
Net Position - Beginning of Year			<u>1,189,558</u>
Net Position - End of Year			<u>\$ 1,253,465</u>

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
BALANCE SHEET
GOVERNMENTAL FUND
SEPTEMBER 30, 2022

	Special Revenue Fund
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 2,207,235
Prepaid Expenses and Other Assets	1,295
	2,208,530
Total Current Assets	\$ 2,208,530
LIABILITIES AND FUND BALANCE	
Current Liabilities	
Accounts Payable and Accrued Liabilities	\$ 101,427
Fund Balance	
Restricted Fund Balance	2,107,103
	2,107,103
Total Liabilities and Fund Balance	\$ 2,208,530
Amounts reported for "Governmental Activities" in Statement of Net Position are different because:	
Fund Balance - Governmental Fund	\$ 2,107,103
Capital Assets, Net of Depreciation used in Governmental Activities, are not financial resources and therefore are not reported in the fund financial statements.	19,177
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	308,657
Deferred Inflows Related to Pensions	(74,031)
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.	(1,107,441)
Net Position of Governmental Activities	\$ 1,253,465

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Fund
Revenues	
State Financial Assistance	\$ 1,602,086
Interest Income	1,046
	<u>1,603,132</u>
Expenditures	
Current:	
State Courts:	
Personnel Services	828,549
Expenses	680,037
	<u>1,508,586</u>
Total Expenditures	<u>1,508,586</u>
Net Change in Fund Balance - Governmental Fund	94,546
Restricted Fund Balance, September 30, 2021	<u>2,012,557</u>
Restricted Fund Balance, September 30, 2022	<u><u>\$ 2,107,103</u></u>

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, 2022

Net change in Fund Balance - Governmental Fund	\$	94,546
<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 depreciation expense of \$7,081 exceeded capital outlay of \$0 in the current period.</p>		
		(7,081)
<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		(18,654)
Change in Compensated Absences		(4,904)
		(23,558)
Change in Net Position of Governmental Activities	\$	63,907

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1: <i>Summary of Significant Accounting Policies</i>
--

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, 2022

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, 2022

NOTE 1: <i>Summary of Significant Accounting Policies (continued)</i>
--

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, 2022

NOTE 1: <i>Summary of Significant Accounting Policies (continued)</i>
--

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, 2022

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 September 26, 2023, 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, 2022

NOTE 3: *Capital Assets*

Capital asset activity for the year ended September 30, 2022 was as follows:

	September 30, 2021	Additions	Retirements	September 30, 2022
Fixed Assets - Furniture and Equipment	\$ 111,470	\$ -	\$ -	\$ 111,470
Less Accumulated Depreciation	(85,212)	(7,081)		(92,293)
Capital Assets, Net	<u>\$ 26,258</u>	<u>\$ (7,081)</u>	<u>\$ -</u>	<u>\$ 19,177</u>

Depreciation expense of \$7,081 is recorded in the Statement of Activities for the government-wide statements.

NOTE 4: *Long-Term Liabilities*

Long-term liability activity for the year ended September 30, 2022 is as follows:

	Beginning Balances	Additions	Reductions	Ending Balances	Current Portion of Long-term Liabilities
Compensated Absences Liability	\$ 149,887	\$ 83,218	\$ (78,314)	\$ 154,791	\$ 56,285
Pension Liability	333,151	760,910	(141,411)	952,650	-
Total Long-Term Debt	<u>\$ 483,038</u>	<u>\$ 844,128</u>	<u>\$ (219,725)</u>	<u>\$ 1,107,441</u>	<u>\$ 56,285</u>

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 5: <i>Florida Retirement System Plans</i>

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, 2022

NOTE 5: <i>Florida Retirement System Plans (continued)</i>

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, 2022

NOTE 5: *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, 2021 through June 30, 2022 and from July 1, 2022 through September 30, 2022, respectively, were as follows: Regular—10.82% and 11.91%; Senior Management Service—29.01% and 31.57%; and DROP participants—18.34% and 18.60%. These employer contribution rates include 1.66% HIS Plan subsidy.

The CCOC's contributions, including employee contributions, to the Pension Plan totaled \$93,183 for the fiscal year ended September 30, 2022.

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, 2022, the CCOC reported a liability of \$790,264 for their proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The CCOC's proportionate share of the net pension liability was based on the CCOC's 2021-22 fiscal year contributions relative to the 2021-22 fiscal year contributions of all participating members. At June 30, 2022, the CCOC's proportionate share for all funds was 0.0021 percent. As of September 30, 2022, CCOC had 8 active employees in the Pension Plan.

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 5: Florida Retirement System Plans (continued)

For the fiscal year ended September 30, 2022, the CCOC recognized pension benefit/ (expense) of \$21,184. In addition, these activities reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	FRS Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 37,533	\$ -
Changes of Assumptions	97,324	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	52,181	25,907
Changes in Proportion and Differences Between Pension Plan Contributions and Proportionate Share of Contributions	71,614	-
Pension Plan Contributions Subsequent to the Measurement Date	24,923	-
Total	\$ 283,575	\$ 25,907

The Pension Plan's deferred outflows of resources related to the CCOC's contributions to the Plan subsequent to the measurement date, totaling \$24,923, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2022. 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
2023	\$ 56,285
2024	21,239
2025	(19,007)
2026	165,384
2027	8,844
Total	\$ 232,745

Actuarial Assumptions – The total pension liability in the June 30, 2022 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	6.70%, 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, 2022

NOTE 5: *Florida Retirement System Plans (continued)*

The actuarial assumptions used in the June 30, 2022 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%	2.6%
Fixed Income	19.8%	4.4%
Global Equity	54.0%	7.3%
Real Estate	10.3%	6.6%
Private Equity	11.1%	8.9%
Strategic Investments	3.8%	5.9%
Total	<u>100.0%</u>	

Discount Rate – The discount rate used to measure the total pension liability was 6.70%. 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 6.70%, 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 (5.70%) or one percentage point higher (7.70%) than the current rate:

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 5: Florida Retirement System Plans (continued)

	FRS Net Pension Liability		
	Current Discount		
	1% Decrease (5.70%)	Rate (6.70%)	1% Increase (7.70%)
Proportionate Share of the Net Pension Plan Liability \$	1,366,707	\$ 790,264	\$ 308

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, 2022, 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, 2022, the HIS contribution for the period October 1, 2021 through June 30, 2022 and from July 1, 2022 through September 30, 2022 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 \$9,382 for the fiscal year ended September 30, 2022.

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 5: 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, 2022, the CCOC reported a liability of \$162,386 for their proportionate share of the CCOC’s HIS Plan’s net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2022. The CCOC’s proportionate share of the net pension liability was based on the CCOC’s 2021-22 fiscal year contributions relative to the 2021-22 fiscal year contributions of all participating members. At June 30, 2022, the CCOC’s proportionate share of all funds was .0015% rounded.

For the fiscal year ended September 30, 2022, the CCOC recognized pension expense/(benefit) of (\$2,530). In addition, these activities reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	HIS Pension	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 4,929	\$ 715
Changes of Assumptions	9,308	25,121
Net Difference Between Projected and Actual Earnings on HIS Plan Investments	235	-
Changes in Proportion and Differences Between HIS Plan Contributions and Proportionate Share of Contributions	8,237	22,288
HIS Plan Contributions Subsequent to the Measurement Date	2,373	-
Total	<u>\$ 25,082</u>	<u>\$ 48,124</u>

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 \$2,373, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2022. 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
2023	\$ (6,089)
2024	(3,282)
2025	(1,500)
2026	(3,321)
2027	(7,710)
Thereafter	(3,513)
Total	<u>\$ (25,415)</u>

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 5: *Florida Retirement System Plans (continued)*

Actuarial Assumptions – The total pension liability in the July 1, 2022, 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	3.54%

The municipal bond rate used to determine total pension liability was increased from 2.16% to 3.54%. The mortality assumption is the Generational PUB-2010 with Projection Scale MP-2018.

The actuarial assumptions used in the June 30, 2022 valuation were based on certain results of an actuarial experience study for the pension plan for the period July 1, 2013 through June 30, 2018.

Discount Rate – The discount rate used to measure the total pension liability was 3.54%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

Sensitivity of the CCOC’s Proportionate Share of the Net Position Liability to Changes in the Discount Rate – The following represents the CCOC’s proportionate share of the net pension liability calculated using the discount rate of 3.54%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (2.54%) or one percentage point higher (4.54%) than the current rate:

	HIS Net Pension Liability		
	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Proportionate Share of the Net HIS Plan Liability	\$ 185,783	\$ 162,386	\$ 143,026

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, 2022

NOTE 5: *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 \$8,275 for the fiscal year ended September 30, 2022. For the fiscal year ended September 30, 2022, 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, 2022

NOTE 6: <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, 2022.

**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*

	2022	2021	2020	2019	2018	2017	2016	2015	2014
CCOC's proportion of the net pension liability	0.002123906%	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	\$ 790,264	\$ 146,963	\$ 823,046	\$ 697,448	\$ 521,823	\$ 549,827	\$ 604,194	\$ 241,194	\$ 103,207
CCOC's covered-employee payroll	\$ 493,748	\$ 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	160.05%	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	82.89%	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 year.

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 93,183	\$ 78,691	\$ 64,417	\$ 64,190	\$ 52,392	\$ 48,390	\$ 58,353	\$ 45,528	\$ 37,051
Contributions in relation to the contractually required contribution	(93,183)	(78,691)	(64,417)	(64,190)	(52,392)	(48,390)	(58,353)	(45,528)	(37,051)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCOC's covered-employee payroll	\$ 493,748	\$ 474,202	\$ 429,818	\$ 447,195	\$ 264,015	\$ 297,968	\$ 297,903	\$ 282,374	\$ 262,967
Contributions as a percentage of covered-employee payroll	18.87%	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 year.

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014
CCOC's proportion of the net pension liability	0.001533160%	0.0015785550%	0.001583518%	0.001860836%	0.001779764%	0.001686976%	0.001685738%	0.001633944%	0.001527621%
CCOC's proportionate share of the net pension liability	\$ 162,386	\$ 186,188	\$ 193,345	\$ 208,209	\$ 188,372	\$ 180,381	\$ 196,466	\$ 166,637	\$ 142,836
CCOC's covered-employee payroll	\$ 493,748	\$ 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	32.89%	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	4.81%	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 year.

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	\$ 9,382	\$ 9,123	\$ 8,654	\$ 10,063	\$ 10,120	\$ 8,928	\$ 8,640	\$ 6,246	\$ 5,233
Contributions in relation to the contractually required contribution	(9,382)	(9,123)	(8,654)	(10,063)	(10,120)	(8,928)	(8,640)	(6,246)	(5,233)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FCCOC's covered-employee payroll	\$ 493,748	\$ 474,202	\$ 429,818	\$ 447,195	\$ 264,015	\$ 297,968	\$ 297,903	\$ 282,374	\$ 262,967
Contributions as a percentage of covered-employee payroll	1.90%	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 year.

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, 2022

	<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	1,701,878	1,701,878	1,602,086	(99,792)
Interest Income	-	-	1,046	1,046
Total Revenues	<u>1,701,878</u>	<u>1,701,878</u>	<u>1,603,132</u>	<u>(98,746)</u>
Expenditures:				
Current				
State Courts:				
Personnel Services	861,715	861,715	828,549	33,166
Expenses	840,163	840,163	680,037	160,126
Total Expenditures	<u>1,701,878</u>	<u>1,701,878</u>	<u>1,508,586</u>	<u>193,292</u>
 Net Change in Fund Balance - Governmental Fund	 <u>-</u>	 <u>-</u>	 94,546	 <u>94,546</u>
Restricted Fund Balance, Beginning of Year			<u>2,012,557</u>	
Restricted Fund Balance, End of Year			<u>\$ 2,107,103</u>	

**OTHER REPORTS AND
SUPPLEMENTARY INFORMATION**

**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, 2022, 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 September 26, 2023.

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.

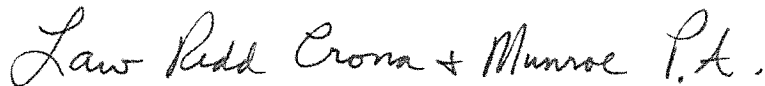
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

Report on 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
September 26, 2023

**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

Opinion on 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, 2022. 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.

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, 2022.

Basis for Opinion on the Major State Project

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 the audit requirements of Chapter 10.550, Rules of the Auditor General. Our responsibilities under those standards and Chapter 10.550, Rules of the Auditor General are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Florida Clerks of Court Operations Corporation and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major state project. Our audit does not provide a legal determination of Florida Clerks of Court Operations Corporation's compliance with the compliance requirements referred to above.

To the Executive Council
Florida Clerks of Court Operations Corporation

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Florida Clerks of Court Operations Corporation's state project.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Florida Clerks of Court Operations Corporation's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and Chapter 10.550, Rules of the Auditor General will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Florida Clerks of Court Operations Corporation's compliance with the requirements of the major state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and Chapter 10.550, Rules of the Auditor General, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Florida Clerks of Court Operations Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Florida Clerks of Court Operations Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Florida Clerks of Court Operations Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

To the Executive Council
Florida Clerks of Court Operations Corporation

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

LAW, REDD, CRONA & MUNROE, P.A.
Tallahassee, Florida
September 26, 2023

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	CSFA Number	Contract Number	Expenditures
<u>STATE:</u>			
<u>State of Florida, Department of Financial Services</u>			
CCOC/CFO Contract	N/A	N/A	\$ 1,539,225
TOTAL STATE FINANCIAL ASSISTANCE EXPENDED			\$ 1,539,225

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, 2022**

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, 2022 (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