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## OPERATIONAL BUDGET BUSINESS RULES Effective March 1, 2025

The goal of these business rules is to ensure the consistent reporting of budget and expenditures data on the Operational Budget forms. These business rules were developed by the Operational Budget Workgroup and will be updated as required based on the annual submissions.

### Reporting Guidelines – Actuals Spreadsheet

1. On the “Actual Expenditures” Tab, if an amount is entered in the “Information Systems” column (Column K), the “Legal Aid” column (Column L), the “Other” column (Column P), or on the “Capital Costs” line (Line 51), please provide a detailed explanation of the costs in the Additional Information box in Cell C70.
2. Jury Costs: On the “Actual Expenditures” Tab, Cell E54 should be greater than the amount in Cell D13 on the “Reconciliation” Tab.
  - a. Your auto-populated jury reimbursement total includes your actual reimbursement from the JAC for Quarters Two, Three, and Four of State Fiscal Year 2023-24 plus Quarter One of State Fiscal Year 2024-25. Note: this amount **will not** match your State Fiscal Year 2023-24 Reimbursement Form amount because this amount was converted to the County Fiscal Year.
3. Title IV-D Costs: On the “Actual Expenditures” Tab, if your financial system does not break out Title IV-D costs into UAS Account Codes, please reflect these costs in the “Other” Column and note this in the Additional Information box in Cell C70.
4. On the “Reconciliation” Tab, if any blue cells are changed in Column D, please provide a detailed explanation in the Additional Information box in Cell B31.
5. On the “Reconciliation” Tab, if an amount is entered on the “[Less] BOCC Funding for Court-related Expenditures” Line (Cell D15) or the “[Less] Other Non-CCOC Court-related Funding (Grants, etc.)” Line (Cell D16), please provide a detailed explanation in the Additional Information box in Cell B31.
6. On the “Reconciliation” Tab, if the “Reconciliation to Zero” Line does not equal zero (Cell E27), please provide a detailed explanation in the Additional Information box in Cell B31.
  - a. Note: Staff will address this formula prior to next year’s submission.

### Reporting Guidelines – Current-Year Projections Spreadsheet

7. On the “A-Front Page” Tab, please review any warnings that populate after you have completed each tab and address prior to submitting, if needed.

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8. On the “C-Expenditures by UAS Code” Tab, if an amount is entered in the “Information Systems” column (Column K), the “Legal Aid” column (Column L), the “Other” column (Column P), or on the “Capital Costs” line (Line 45), please provide a detailed explanation of the costs in the Additional Information box in Cell C64.
9. Title IV-D Costs: On the “C-Expenditures by UAS Code” Tab, if your financial system does not break out Title IV-D costs into UAS Account Codes, please reflect these costs in the “Other” Column and note this in the Additional Information box in Cell C64.
10. On the “D-Reconciliation” Tab, if an amount is entered on the “[Less] BOCC Funding for Court-related Expenditures” Line (Cell D12) or the “[Less] Other Non-CCOC Court-related Funding (Grants, etc.)” Line (Cell D13), please provide a detailed explanation in the Additional Information box in Cell B28.
11. On the “D-Reconciliation” Tab, if the “Reconciliation to Zero” Line does not equal zero (Cell E24), please provide a detailed explanation in the Additional Information box in Cell B28.
12. Jury Costs: On the “D-Reconciliation” Tab, the “[Less] Jury Distribution/Reimbursement” Line (Cell D10) reflects your total projected jury costs calculated in Column E on the “C-Expenditures by UAS Code” Tab. It is understood that these costs will likely not be fully reimbursed. If you want to reflect the projected difference that will not be reimbursed, you can include that amount on the “[Less] Payments to the Trust Fund” Line (Cell D21) and note this in the Additional Information box in Cell B28. Staff will look to address this issue on next year’s form.