



# Executive Council Meeting

June 22, 2026



## CCOC EXECUTIVE COUNCIL MEETING

June 22, 2026

Meeting: 2:30 PM – 4:00 PM, Eastern

Location: Omni ChampionsGate ([Virtual Zoom Link](#))

- Call to Order ..... Hon. Tara S. Green  
Roll Call ..... Hon. Michelle Miller  
Public Comment ..... Hon. Tara S. Green  
1) Approve Minutes from 3/16/26 Meeting..... Hon. Michelle Miller  
2) Treasurer’s Report..... Hon. Michelle Miller  
    a) CFY 2024-25 Annual Financial Report  
    b) CFY 2025-26 CCOC Office Budget  
    c) CFY 2026-27 Proposed Corporation Budget..... Jason L. Welty  
3) CCOC Committee Updates  
    a) Budget Committee ..... Hon. Stacy Butterfield  
    b) PIE Committee ..... Hon. Laura Roth  
    c) Legislative Committee..... Hon. Carolyn Timmann  
    d) Education Committee..... Hon. Jay Swisher  
4) Report on TCBC ..... Hon. Judge Soto  
5) Results of CCOC Election ..... Hon. Michelle Miller  
6) Other Business ..... Hon. Tara S. Green



**FLORIDA CLERKS OF COURT  
OPERATIONS CORPORATION**

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

**Attendance**

**Executive Council Meeting**

**June 22, 2026**

<b>Council Member</b>	<b>Present In-Person</b>	<b>Present Online</b>	<b>Absent</b>
Honorable Tara Green, Chair			
Honorable Todd Newton, Vice-Chair			
Honorable Michelle Miller, Secretary/Treasurer			
Honorable Ken Burke			
Honorable Stacy Butterfield			
Honorable Nadia Daughtrey			
Honorable Juan Fernandez-Barquin			
Honorable Jody Phillips			
Honorable Vickie Rogers			
Honorable Tiffany Moore Russell			
Honorable Bertila Soto			



**MINUTES OF THE EXECUTIVE COUNCIL MEETING  
FLORIDA CLERKS OF COURT OPERATIONS CORPORATION (CCOC)**

**DATE:** March 16, 2026

**TIME:** 2:30 PM – 5:00 PM

**LOCATION:** World Equestrian Center in Ocala, Florida

**CALL TO ORDER**

Chair Green called the meeting to order at 2:30 PM.

**ROLL CALL**

Clerk Michelle Miller conducted the roll call.

Present:

Chair Tara Green

Vice-Chair Todd Newton

Treasurer/Secretary Michelle Miller

Clerk Stacy M. Butterfield

Clerk Nadia K. Daughtrey

Clerk Victoria L. Rogers

Clerk Juan Fernandez-Barquin

Clerk Jody Phillips

Clerk Ken Burke

Clerk Tiffany Moore Russell

Judge Bertila Soto

A quorum was established.

**1. Public Comment**

Chair Green opened the floor for public comment.

Clerk Kinzel provided public comment regarding concerns with the budget process, including:

- Concerns about revenue projections and underreporting
- Inequities in budget allocations across counties
- Reliance on trust fund distributions due to inaccurate forecasting
- Jury funding challenges at the county level
- The importance of requiring balanced budgets to improve transparency

No additional public comments were made.

**2. Approval of Minutes (December 18, 2025)**

Clerk Ken Burke asked that his name be added to the meeting attendees, as he was present.

- **Motion to approve:** Clerk Butterfield
- **Second:** Clerk Phillips

- **Vote:** Approved unanimously

### 3. Treasurer's Report

Clerk Miller presented the Treasurer's Report.

- The organization is under budget by approximately \$295,000
- Approximately 30% of the budget has been expended
- 42% of the fiscal year has elapsed
- **Action:** Informational only; no action required.

### 4. Committee Updates

#### a) Budget Committee

Clerk Butterfield provided an update:

- FY 2026–2027 base budget set at \$532.5 million plus FRS adjustments
- \$1.1 million allocated to the Clerk's Reserve Fund (total now \$5.1 million)
- Four active workgroups:
  - Jury
  - Additional Budget Components
  - Reserve Fund Policy
  - Vacancies Policy
- Additional revenue opportunities discussed, including legislative impacts and REC updates
- **Action:** Informational only

#### b) Legislative Committee

Clerk Timmons reported:

- House Bill 925 passed (Senate unanimously; House 101–5)
- Key impacts:
  - Retention of 100 percent of the cumulative excess revenue (~\$13.3 million for FY 2027-28)
  - Redistribution of civil traffic revenues (~\$8.1 million impact)
  - Reinstatement of 10 percent fine for UTC funding (impact pending)
- Ongoing legislative budget negotiations
- Additional funding requests remain under consideration
- **Action:** Informational only

#### c) Performance Improvement and Efficiencies Committee (PIE)

Update included:

- Review of Q1 performance measures and filing trends
- Continued work on updated performance metrics
- Development of PAC framework and reporting tools
- Review and update of indigency forms

**Motion:** Approve updated indigency forms (English versions) and submit translated versions (Spanish and Haitian Creole) to the Supreme Court with disclosure regarding translation source

- **Second:** Clerk Phillips
- **Vote:** Approved unanimously

#### d) Education Committee

Mr. Welty provided an update:

- Newly established committee focused on court-related education
- Emphasis on training, operational efficiency, and leadership development
- Collaboration with FCCC on education initiatives
- Development of training resources and learning management tools
- **Action:** Informational only

### 5. Contract Review

Mr. Welty presented three contracts:

1. Website Hosting Services
  - Recommended vendor: Kerrigan Marketing Associates
  - Cost savings of approximately \$10,000
2. Financial Management Software
  - Vendor: Aclarian
  - Replacement of QuickBooks Online
  - Not to exceed \$31,000
3. Education Services (FCCC Contract)
  - Transition to credit-hour model
  - Increased flexibility in training delivery
  - Annual cost is approximately \$439,000

### 6. Executive Director Performance Review

Chair Green summarized feedback:

- Overall positive evaluation
- Noted strengths:
  - Leadership during transition
  - Organizational improvements
  - Strong legislative and stakeholder relationships
- Continued focus on operational alignment and service delivery
- **Action:** Informational only

### 7. Other Business

With no further business, the meeting was adjourned at 3:42 PM.



## AGENDA ITEM 2

---

**SUBJECT:** Treasurer's Report  
**COUNCIL ACTION:** Approve CFY 2026-27 CCOC Office Budget

---

### OVERVIEW:

- a. **CFY 2024-25 Audited Financial Statement:** The FY 2025 audit for the year ended September 30, 2025, has been completed by Law, Redd, Crona & Munroe, P.A., who issued an unmodified (clean) opinion with no findings, no material weaknesses, and no instances of noncompliance. The full financial statements are attached for your reference. **(Attachment 1)** and the CCOC Governance Letter **(Attachment 2)**. Additionally, the auditors will be available at the Council and Corporation meetings for questions.
- b. **CFY 2025-26 Budget Update:** As seen on the attached CCOC Office Budget Report **(Attachment 3)**, the office has expended 51 percent of the approved budget through May 2026, through 67 percent of the fiscal year. These expenditures are unaudited and are subject to change.
- c. **CFY 2026-27 Budget Request:** CCOC requests a 4.25 percent increase in personnel expenses. The increase in personnel will provide salary increases to keep up with inflation. Additionally, we've made an adjustment in contracted services allowing for a nine percent reduction in that category. Overall, the adjustments allow for CCOC's budget to remain flat year over year. **(Attachment 4)**.

**LEAD STAFF:** Jason L. Welty, CCOC Executive Director

### ATTACHMENTS:

- Financial Statements listed above

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

**FINANCIAL STATEMENTS**

**September 30, 2025**

## CONTENTS

INDEPENDENT AUDITOR’S REPORT .....	<i>i - iv</i>
MANAGEMENT’S DISCUSSION AND ANALYSIS .....	1 - 3
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position .....	4
Statement of Activities.....	5
FUND FINANCIAL STATEMENTS	
Balance Sheet – Governmental Fund.....	6
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Fund .....	7
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Fund to the Statement of Activities .....	8
Notes to the Financial Statements.....	9 - 23
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of CCOC Proportionate Share of Net Pension Liability – Florida Retirement System .....	24
Schedule of CCOC Contributions – Florida Retirement System.....	25
Schedule of CCOC Proportionate Share of Net Pension Liability – Health Insurance Subsidy Program.....	26
Schedule of CCOC Contributions – Health Insurance Subsidy Program.....	27
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Governmental Fund .....	28
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> .....	29
Independent Auditor’s Report on Compliance for Each Major State Project and on Internal Control Over Compliance Required by Chapter 10.550, Rules of the Auditor General .....	31
Schedule of Expenditures of State Financial Assistance .....	34
Schedule of Findings and Questioned Costs – State Financial Assistance.....	35

## 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, 2025, 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, 2025, 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.

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.

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 1-3 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.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2026, 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.*

**LAW, REDD, CRONA & MUNROE, P.A.**  
Tallahassee, Florida  
June 15, 2026

## 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, 2025. Please read it in conjunction with the CCOC's basic financial statements, which begin on page 6.

### **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.

Section 744.2112, *Florida Statutes*, signed into law in June 2022, requires CCOC and the clerks of court to establish a statewide database of guardian and guardianship case information to facilitate improving court oversight of guardianship cases. The database was completed and put into service April 2024. The project is administered by the Justice Administrative Commission who awarded reimbursement grant in the fiscal year to CCOC to maintain the database.

The Statement of Net Position presents information on CCOC's assets, deferred inflows/outflows and liabilities, the difference being reported as net position.

## MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

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 and grants.

The following table presents the CCOC's condensed Statement of Net Position as of September 30, 2025 and 2024, as derived from the government-wide Statement of Net Position.

**Table 1 – Net Position**

	Governmental Activities	
	2025	2024
Current and other assets	\$ 2,577,903	\$ 2,497,128
Capital assets	1,052,333	1,208,966
Deferred outflows of resources	509,116	264,305
Current liabilities	(339,941)	(138,790)
Noncurrent liabilities	(1,000,779)	(839,005)
Deferred inflows of resources	(418,362)	(398,846)
NET POSITION	\$ 2,380,270	\$ 2,593,758

In 2025, investment in capital assets (software, furniture and equipment) totals \$1,052,333 and represents 44% of CCOC's net position. The remaining 56% of net position is restricted for program costs.

The following table presents the CCOC's condensed statement of activities for the years ended September 30, 2025 and 2024, as derived from the government-wide Statement of Activities.

**Table 2 – Changes in Net Position**

	Governmental Activities	
	2025	2024
Total revenues	\$ 2,028,907	\$ 2,524,389
Total expenditures	2,242,395	2,069,347
Change in net position	(213,488)	455,042
Net position – beginning of year	2,593,758	2,138,716
Net position – end of year	\$ 2,380,270	\$ 2,593,758

State appropriations and court fees revenue decreased \$187,856 (or 9%) compared to the previous year. This decrease was due to a decrease in fees collected from the State Clerks. CCOC also recognized revenues of \$72,670 and expenditures of \$72,670 related to the Guardianship Database in 2025.

## MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

**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

**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 Jason Welty, 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, 2025**

	<u>Governmental Activities</u>
<b><u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u></b>	
<b>CURRENT ASSETS</b>	
Cash and cash equivalents	\$ 1,465,854
Investments	1,021,776
Grant receivable	72,670
Prepaid expenses and other assets	<u>17,603</u>
<b>TOTAL CURRENT ASSETS</b>	<b>2,577,903</b>
<b>NONCURRENT ASSETS</b>	
Capital assets:	
Software, furniture and equipment, net	1,019,662
Leases, right-of-use asset, net	<u>32,671</u>
	1,052,333
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	<u>509,116</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ <u>4,139,352</u></b>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</u></b>	
<b>CURRENT LIABILITIES</b>	
Accounts payable and accrued liabilities	\$ 229,224
Compensated absences - current	75,246
Lease liabilities, current	<u>35,471</u>
<b>TOTAL CURRENT LIABILITIES</b>	<b>339,941</b>
<b>NONCURRENT LIABILITIES</b>	
Compensated absences	109,558
Pension liability	<u>891,221</u>
	<u>1,000,779</u>
<b>TOTAL LIABILITIES</b>	<b>1,340,720</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	418,362
<b>NET POSITION</b>	
Net investment in capital assets	1,052,333
Restricted	<u>1,327,937</u>
<b>TOTAL NET POSITION</b>	<b><u>2,380,270</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ <u>4,139,352</u></b>

See accompanying notes to the financial statements.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2025**

Functions/Programs	Expenses	Program Revenues		Net
		Capital Grants	State Appropriations and Court Fees	(Expenses) Revenue and Changes in Net Position
PRIMARY GOVERNMENT:				
Governmental activities:				
State courts	\$ <u>2,242,395</u>	\$ <u>72,670</u>	\$ <u>1,911,042</u>	\$ <u>(258,683)</u>
TOTAL GOVERNMENTAL ACTIVITIES	\$ <u><u>2,242,395</u></u>	\$ <u><u>72,670</u></u>	\$ <u><u>1,911,042</u></u>	(258,683)
Interest income				23,394
Change in fair value of investments				21,776
Other revenue				<u>25</u>
CHANGE IN NET POSITION				(213,488)
NET POSITION - BEGINNING OF YEAR				<u>2,593,758</u>
NET POSITION - END OF YEAR				\$ <u><u>2,380,270</u></u>

See accompanying notes to the financial statements.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**BALANCE SHEET – GOVERNMENTAL FUND**  
**September 30, 2025**

	<u>Special Revenue Fund</u>
<b><u>ASSETS</u></b>	
<b>CURRENT ASSETS</b>	
Cash and cash equivalents	\$ 1,465,854
Investments	1,021,776
Grant receivable	72,670
Prepaid expenses and other assets	<u>17,603</u>
<b>TOTAL CURRENT ASSETS</b>	<b>\$ <u>2,577,903</u></b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>	
<b>CURRENT LIABILITIES</b>	
Accounts payable and accrued liabilities	\$ 229,224
<b>FUND BALANCE</b>	
Restricted fund balance	<u>2,348,679</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>2,577,903</u></b>
Amounts reported for "Governmental Activities" in Statement of Net Position are different because:	
Fund Balance - Governmental Fund	\$ 2,348,679
Capital Assets, Net of depreciation and amortization used in Governmental Activities, are not financial resources and, therefore, are not reported in the fund financial statements.	1,052,333
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	509,116
Deferred inflows related to pensions	(418,362)
Long-term liabilities, including compensated absences, leases and pension, are not due and payable in the current period and, therefore, are not reported in the fund financial statements.	<u>(1,111,496)</u>
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>\$ <u>2,380,270</u></b>

See accompanying notes to the financial statements.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE – GOVERNMENTAL FUND**  
**For the Year Ended September 30, 2025**

		Special Revenue Fund
<b>REVENUES</b>		
State financial assistance	\$	1,983,712
Change in fair value of investments		21,776
Interest income		23,394
Other income		25
<b>TOTAL REVENUES</b>		<b>2,028,907</b>
 <b>EXPENDITURES</b>		
Current:		
State courts:		
Personnel services		1,148,494
Expenses		945,321
Debt service:		
Principal - leases		32,590
Interest - leases		4,535
<b>TOTAL EXPENDITURES</b>		<b>2,130,940</b>
<b>NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUND</b>		<b>(102,033)</b>
<b>RESTRICTED FUND BALANCE, BEGINNING OF YEAR</b>		<b>2,450,712</b>
<b>RESTRICTED FUND BALANCE, END OF YEAR</b>	<b>\$</b>	<b>2,348,679</b>

See accompanying notes to the financial statements.



**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2025**

**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*. In addition, CCOC was awarded a grant from the Justice Administrative Commission to establish a statewide database of guardian and guardianship case information to facilitate improving court oversight of guardianship cases in accordance with Section 744.2112, *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, 2025**

**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, 2025**

**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 or amortized over their useful lives.

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, 2025**

**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.

**Accounts Receivable** - Accounts receivable consists of balances due from the Justice Administrative Commission for expenditures incurred through September 30, 2025 under the Guardianship Database project. Management deems these balances to be fully collectible. Therefore, there is no allowance for doubtful accounts

**Capital Assets and Lease Activity** - 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.

In accordance with GASB Statement No. 87, *Leases*, the government-wide statements recognize a lease liability and an intangible right-to-use lease asset for all material leases with terms greater than 12 months. The lease asset is initially measured as the present value of future lease payments plus any initial direct costs, and is amortized over the shorter of the lease term or the useful life of the underlying asset. Lease liabilities are similarly measured at the present value of expected lease payments. Lease activity is presented in the government-wide financial statements in accordance with this standard. Short-term leases (12 months or less) are excluded and are recognized as expenses when incurred.

**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, 2025**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Support from State Government** - The CCOC received all of its support and revenue to fund operations 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.

During the year, CCOC also received capital grant funds on a reimbursement basis.

**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** - Management has performed an analysis of the activities and transactions subsequent to September 30, 2025 to determine the need for any adjustments to and/or disclosures within the financial statements for the year ended September 30, 2025. Management has performed their analysis through June 15, 2026 the date the financial statements were available to be issued.

**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.

**NOTE 3 - INVESTMENTS**

At year-end, CCOC held an investment of \$1,021,776 in a Short-Term Bond Fund through a local government investment pool operated by the Florida Local Government Investment Trust. The investment is reported at fair value based on the fund's net asset value ("NAV") per share as provided by the fund. The investment provides next-business-day liquidity for withdrawal requests submitted in accordance with the fund's requirements.

CCOC's investment in the Florida Trust Short-Term Bond Fund is subject to credit risk and interest rate risk. At year-end, the fund's credit quality rating was **AAAf** and its market risk sensitivity rating was **S2**, as assigned by Fitch Ratings. As a short-term bond fund, the investment is subject to fluctuations in fair value due to changes in market interest rates.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE 4 - CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2025 was as follows:

	Beginning Balance	Additions	Retirements	Total
Capital assets:				
Software	\$ 1,195,000	\$ -	\$ -	\$ 1,195,000
Furniture and equipment	111,470	-	-	111,470
Right-of-use asset	98,013	-	-	98,013
Less: accumulated depreciation and amortization	(195,517)	(156,633)	-	(352,150)
Capital assets, net	\$ <u>1,208,966</u>	\$ <u>(156,633)</u>	\$ <u>-</u>	\$ <u>1,052,333</u>

Depreciation and amortization expense of \$123,962 related to software and furniture and equipment is recorded in the statement of activities for the government-wide statements. Amortization expense of \$32,671 related to the right-of-use asset is recorded in the statement of activities for the government-wide statements.

**NOTE 5 - LONG-TERM LIABILITIES**

Long-term liability activity for the year ended September 30, 2025 is as follows:

	Beginning Balances	Additions	Reductions	Ending Balances	Current Portion of Long-term Liabilities
Compensated absences	\$ 118,397	\$ 123,733	\$ (57,326)	\$ 184,804	\$ 75,246
Lease liability	68,061	-	(32,590)	35,471	35,471
Pension liability	744,921	146,300	-	891,221	-
Total long-term debt	\$ <u>931,379</u>	\$ <u>270,033</u>	\$ <u>(89,916)</u>	\$ <u>1,111,496</u>	\$ <u>110,717</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

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE 6 - FLORIDA RETIREMENT SYSTEM PLANS (Continued)**

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](http://www.dms.myflorida.com/workforce_operations/retirement/publications).

**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.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE 6 - FLORIDA RETIREMENT SYSTEM PLANS (Continued)**

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.

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 an FRS employer for a period not to exceed 96 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, 2024 through June 30, 2025 and from July 1, 2025 through September 30, 2025, respectively, were as follows: Regular—13.63% and 14.03%; Senior Management Service—34.52% and 33.24%; and DROP participants—21.13% and 22.02%. These employer contribution rate include 2.0% HIS Plan subsidy for the years ended June 30, 2024 and June 30, 2025. It also includes the applicable unfunded actuarial liability (UAL) and the 0.06% administrative/educational assessment.

The CCOC's contributions to the Pension Plan totaled \$158,922 for the fiscal year ended September 30, 2025.

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, 2025, the CCOC reported a liability of \$705,953 for their proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The CCOC's

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE 6 - FLORIDA RETIREMENT SYSTEM PLANS (Continued)**

proportionate share of the net pension liability was based on the CCOC's 2024-25 fiscal year contributions relative to the 2024-25 fiscal year contributions of all participating members. At June 30, 2025, the CCOC's proportionate share for all funds was 0.0023 percent. As of September 30, 2025, CCOC had 6 active employees in the Pension Plan.

For the fiscal year ended September 30, 2025, the CCOC recognized pension expense/(benefit) of \$(61,392). 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	\$ 75,403	\$ -
Changes of assumptions	81,980	-
Net difference between projected and actual earnings on pension plan investments	-	117,866
Changes in proportion and differences between pension plan contributions and proportionate share of contributions	279,272	212,195
Pension plan contributions subsequent to the measurement date	45,561	-
	\$ 482,216	\$ 330,061

The Pension Plan's deferred outflows of resources related to the CCOC's contributions to the Plan subsequent to the measurement date, totaling \$45,561, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2025. 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:

	FRS
Year ended June 30:	
2026	\$ 308,593
2027	(54,829)
2028	(82,053)
2029	(65,117)
	\$ 106,594

Actuarial Assumptions – The total pension liability was determined by an actuarial valuation as of the measurement date of June 30, 2025 using the following actuarial assumption, applied to all period included in the measurement:

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE 6 - FLORIDA RETIREMENT SYSTEM PLANS (Continued)**

Inflation	2.40%
Salary increases	3.50%, 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-2021 tables.

The actuarial assumptions used were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2023.

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%	3.2%
Fixed Income	29.0%	5.5%
Global Equity	45.0%	8.5%
Real Estate	12.0%	8.4%
Private Equity	11.0%	12.4%
Strategic Investments	2.0%	6.5%
	<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.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE 6 - FLORIDA RETIREMENT SYSTEM PLANS (Continued)**

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:

	1% Decrease (5.70%)	FRS Net Pension Liability Current Discount Rate (6.70%)	1% Increase (7.70%)
Proportionate Share of the Net Pension Plan Liability	\$ 1,385,423	\$ 705,953	\$ 136,296

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, 2025, 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, 2025, the HIS contribution for the period October 1, 2024 through June 30, 2025 was 2.0%. 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.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE 6 - FLORIDA RETIREMENT SYSTEM PLANS (Continued)**

The CCOC's contributions to the HIS Plan totaled \$14,170 for the fiscal year ended September 30, 2025.

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, 2025, the CCOC reported a liability of \$185,268 for their proportionate share of the CCOC's HIS Plan's net pension liability. The CCOC's proportionate share of the net pension liability was based on the CCOC's 2024-25 fiscal year contributions relative to the 2024-25 fiscal year contributions of all participating members. At June 30, 2025, the CCOC's proportionate share of all funds was .0015%, rounded.

For the fiscal year ended September 30, 2025, the CCOC recognized pension expense/(benefit) of \$(17,603). 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	\$ 1,106	\$ 294
Changes of assumptions	1,640	44,812
Net difference between projected and actual earnings on HIS plan investments	-	154
Changes in proportion and differences between HIS plan contributions and proportionate share of contributions	20,432	43,041
HIS plan contributions subsequent to the measurement date	3,722	-
	\$ 26,900	\$ 88,301

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 \$3,722, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2025.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE 6 - FLORIDA RETIREMENT SYSTEM PLANS (Continued)**

Other amounts reported as deferred outflows of resources related to the HIS Plan will be recognized as pension expense as follows:

		HIS
Year ended June 30:		
2026	\$	(14,366)
2027		(17,200)
2028		(14,481)
2029		(11,605)
2030		(7,471)
	\$	(65,123)

Actuarial Assumptions – The total pension liability was determined by an actuarial valuation as of the measurement date of July 1, 2025 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%	
Salary increases	3.50%, average, including inflation	
Municipal bond rate	5.20%	

The municipal bond rate used to determine total pension liability was increased from 3.93% to 5.20%. The mortality assumption is the Generational PUB-2010 with Projection Scale MP-2021.

The actuarial assumptions used were based on certain results of an actuarial experience study for the pension plan for the period July 1, 2018 through June 30, 2023.

Discount Rate – The discount rate used to measure the total pension liability was 5.20%. 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.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE 6 - FLORIDA RETIREMENT SYSTEM PLANS (Continued)**

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 5.20%, 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 (4.20%) or one percentage point higher (6.20%) than the current rate:

	1% Decrease (4.20%)	HIS Net Pension Liability Current Discount Rate (5.20%)	1% Increase (6.20%)
Proportionate Share of the Net HIS Plan Liability	\$ 208,920	\$ 185,268	\$ 165,432

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 Annual Comprehensive Financial Report.

**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 Annual Comprehensive 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% 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.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2025**

**NOTE 6 - FLORIDA RETIREMENT SYSTEM PLANS (Continued)**

CCOC's Investment Plan pension expense totaled \$1,313 for the fiscal year ended September 30, 2025. For the fiscal year ended September 30, 2025, 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.

**NOTE 7 – LEASE COMMITMENTS**

CCOC leases office space under a lease agreement that expires September 2026 and has an interest rate of 8.50%. The right-of-use lease asset for office space was originally valued at \$98,013. Accumulated amortization for the right-of-use lease assets for office space as of September 30, 2025 is \$65,342. Future minimum lease commitments are as follows:

Year ended September 30:	Principal	Interest	Total
2026	\$ <u>35,471</u>	\$ <u>1,654</u>	\$ <u>37,125</u>
	\$ <u><u>35,471</u></u>	\$ <u><u>1,654</u></u>	\$ <u><u>37,125</u></u>

**NOTE 8 - RISK MANAGEMENT**

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, 2025.

**NOTE 9 – CHANGE IN ACCOUNTING PRINCIPLE**

During the year ended September 30, 2025, management adopted GASB Statement No. 101, Compensated Absences. This statement updates the recognition and measurement guidance for compensated absences, aligning the accounting treatment under a unified model. This change in accounting principle did not have an impact on beginning net position or fund balance.

During the year ended September 2025, management adopted GASB statement No. 102, Certain Risk Disclosures. This change in accounting principle had no impact on the financial statements for the year ended September 30, 2025

**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\***

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
CCOC's proportion of the net pension liability	0.0022747%	0.0013938%	0.002464%	0.002124%	0.001946%	0.001899%	0.002025%	0.001732%	0.001859%	0.002393%
CCOC's proportionate share of the net pension liability	\$ 705,953	\$ 539,221	\$ 981,866	\$ 790,264	\$ 146,963	\$ 823,046	\$ 697,448	\$ 521,823	\$ 549,827	\$ 604,194
CCOC's covered-employee payroll	\$ 483,768	\$ 450,047	\$ 490,142	\$ 493,748	\$ 474,202	\$ 429,818	\$ 447,195	\$ 264,015	\$ 297,968	\$ 297,903
CCOC's proportionate share of the net pension liability as a percentage of its covered-employee payroll	145.93%	119.81%	200.32%	160.05%	30.99%	191.49%	155.96%	197.65%	184.53%	202.82%
Plan fiduciary net position as a percentage of the total pension liability	87.26%	83.70%	82.38%	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%

\* The amounts presented for each fiscal year were determined as of 6/30.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**SCHEDULE OF CCOC CONTRIBUTIONS**  
**FLORIDA RETIREMENT SYSTEM**  
**Last Ten Fiscal Years\***

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 158,922	\$ 78,931	\$ 119,842	\$ 93,183	\$ 78,691	\$ 64,417	\$ 64,190	\$ 52,392	\$ 48,390	\$ 58,353
Contributions in relation to the contractually required contribution	(158,922)	(78,931)	(119,842)	(93,183)	(78,691)	(64,417)	(64,190)	(52,392)	(48,390)	(58,353)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCOC's covered-employee payroll	\$ 483,768	\$ 450,047	\$ 490,142	\$ 493,748	\$ 474,202	\$ 429,818	\$ 447,195	\$ 264,015	\$ 297,968	\$ 297,903
Contributions as a percentage of covered-employee payroll	32.85%	17.54%	24.45%	18.87%	16.59%	14.99%	14.35%	19.84%	16.24%	19.59%

\* The amounts presented for each fiscal year were determined as of 6/30.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**SCHEDULE OF CCOC PROPORTIONATE SHARE OF NET PENSION LIABILITY**  
**HEALTH INSURANCE SUBSIDY PROGRAM**  
**Last Ten Fiscal Years\***

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
CCOC's proportion of the net pension liability	0.0014544%	0.0013713%	0.0016928%	0.0015332%	0.0015786%	0.0015835%	0.0018608%	0.0017798%	0.0016870%	0.0016857%
CCOC's proportionate share of the net pension liability	\$ 185,268	\$ 205,700	\$ 268,835	\$ 162,386	\$ 186,188	\$ 193,345	\$ 208,209	\$ 188,372	\$ 180,381	\$ 196,466
CCOC's covered-employee payroll	\$ 483,768	\$ 450,047	\$ 490,142	\$ 493,748	\$ 474,202	\$ 429,818	\$ 447,195	\$ 264,015	\$ 297,968	\$ 297,903
CCOC's proportionate share of the net pension liability as a percentage of its covered-employee payroll	38.30%	45.71%	54.85%	32.89%	39.26%	44.98%	46.56%	71.35%	60.54%	65.95%
Plan fiduciary net position as a percentage of the total pension liability	6.36%	4.80%	4.12%	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%

\* The amounts presented for each fiscal year were determined as of 6/30.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**SCHEDULE OF CCOC CONTRIBUTIONS**  
**HEALTH INSURANCE SUBSIDY PROGRAM**  
**Last Ten Fiscal Years\***

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 14,170	\$ 11,609	\$ 12,215	\$ 9,382	\$ 9,123	\$ 8,654	\$ 10,063	\$ 10,120	\$ 8,928	\$ 8,640
Contributions in relation to the contractually required contribution	(14,170)	(11,609)	(12,215)	(9,382)	(9,123)	(8,654)	(10,063)	(10,120)	(8,928)	(8,640)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FCCOC's covered-employee payroll	\$ 483,768	\$ 450,047	\$ 490,142	\$ 493,748	\$ 474,202	\$ 429,818	\$ 447,195	\$ 264,015	\$ 297,968	\$ 297,903
Contributions as a percentage of covered-employee payroll	2.93%	2.58%	2.49%	1.90%	1.92%	2.01%	2.25%	3.83%	3.00%	2.90%

\* The amounts presented for each fiscal year were determined as of 6/30.

**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, 2025**

Governmental Fund				
Special Revenue				
Budgeted Amounts				
	Original	Final	Actual	Variance - Favorable (Unfavorable)
<b>REVENUES</b>				
State financial assistance	\$ 1,996,824	\$ 2,277,824	\$ 1,983,712	\$ (294,112)
Change in fair value of investments	-	-	21,776	21,776
Interest income	-	-	23,394	23,394
Other income	-	-	25	25
<b>TOTAL REVENUES</b>	<b>1,996,824</b>	<b>2,277,824</b>	<b>2,028,907</b>	<b>(248,917)</b>
<b>EXPENDITURES</b>				
Current:				
Expenses	1,996,824	2,277,824	2,093,815	184,009
Debt service:				
Principal - leases	-	-	32,590	(32,590)
Interest - leases	-	-	4,535	(4,535)
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,996,824</b>	<b>2,277,824</b>	<b>2,130,940</b>	<b>146,884</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>(102,033)</b>	<b>(102,033)</b>
<b>NET CHANGE IN FUND BALANCE - GOVERNMENTAL FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(102,033)</b>	<b>\$ (102,033)</b>
<b>RESTRICTED FUND BALANCE, BEGINNING OF YEAR</b>			<b>2,450,712</b>	
<b>RESTRICTED FUND BALANCE, END OF YEAR</b>			<b>\$ 2,348,679</b>	

**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, 2025, 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 June 15, 2026.

**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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

### **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.*

**LAW, REDD, CRONA & MUNROE, P.A.**  
Tallahassee, Florida  
June 15, 2026

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH 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 Each Major State Project**

***Opinion on Each 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 projects for the year ended September 30, 2025. Florida Clerks of Court Operations Corporation's major state projects are 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 projects for the year ended September 30, 2025.

***Basis for Opinion on Each 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 each 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.

***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 projects.

***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 each 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.

### **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.**

Tallahassee, Florida

June 15, 2026

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION**  
**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**For the Year Ended September 30, 2025**

	<u>CSFA Number</u>	<u>Contract Number</u>	<u>Expenditures</u>
<u>STATE</u>			
<u>State of Florida, Department of</u>			
<u>Financial Services</u>			
CCOC/CFO Contract	N/A	N/A	\$ 2,169,725
<u>Justice Administrative Commission</u>			
Guardianship Database	21.012	JCOC2	72,670
TOTAL STATE FINANCIAL ASSISTANCE EXPENDED			\$ 2,242,395

NOTES:

- (1) The Schedule of Expenditures of State Financial Assistance was prepared on the accrual basis of accounting.
- (2) The programs do 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, 2025**

---

**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 Over Financial Reporting**

No

**3. Noncompliance Material to Audited Financial Statements**

No

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

No

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

Unmodified

**6. Audit findings disclosed that are required to be reported in accordance with Chapter 10.554(1)(m)(4), Rules of the Auditor General**

No

**7. Audit findings disclosed that are required to be reported in accordance with Chapter 10.554(1)(i)(3), Rules of the Auditor General**

No

**8. Major State Projects**

**State Projects**

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

**9. Threshold**

The threshold for distinguishing Type A or Type B programs was \$672,718.

**FLORIDA CLERKS OF COURT OPERATIONS CORPORATION  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS –  
STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED SEPTEMBER 30, 2025 (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

June 15, 2026

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, 2025. 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 November 12, 2025. 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. As described in Note 9 to the financial statements, CCOC changed accounting policies related to compensated absences and certain risk disclosures by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 102, Certain Risk Disclosures and No. 101, Compensated Absences, in 2024/2025. There was no adjustment to beginning net position or fund balance as a result of adoption.

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 to fund operations 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. Items noted with "PBC" were prepared by management.

#### *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 15, 2026.

#### *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.

*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.

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

CCOC

ATTACHMENT A

Year End: September 30, 2025

Adjusting Journal Entries

Date: 10/1/2024 To 9/30/2025

Number	Date	Type	Name	Account No	Debit	Credit
1	9/30/2025	N	Accrued Leave Liability	307		\$ (53,276)
1	9/30/2025	N	Payroll Expenses:Wages	631	\$ 53,276	
PBC - AJE to record CY leave liability.						
2	9/30/2025	N	GASB 68 Dfd Outflows/Resources	203	\$ 244,810	
2	9/30/2025	N	GASB 68 Pension Liability	305		\$ (146,300)
2	9/30/2025	N	GASB 68 Dfd Inflows/Resources	306		\$ (19,515)
2	9/30/2025	N	GASB 68 Pension Expense	640		\$ (78,995)
PBC - Entry to adjust pension related balances to GASB report at 9/30/25.						
3	9/30/2025	N	A/R - Guardianship Database	116	\$ 72,670	
3	9/30/2025	N	Grant income - Guardianship Database	503		\$ (72,670)
PBC- To record A/R for Guardianship Database grant.						
4	9/30/2025	N	Prepaid Expense	104		\$ (3,094)
4	9/30/2025	N	Accounts Payable	300	\$ 3,094	
Remove 11/2025 rent paid in 11/25.						
5	9/30/2025	N	Accrued Leave Liability	307		\$ (13,133)
5	9/30/2025	N	Payroll Expenses:Wages	631	\$ 13,133	
Record FICA liability in accordance with GASB 101.						
					\$ 386,983	\$ (386,983)
<b>Net Income (Loss)</b>				<b>(213,492.00)</b>		

FY 2025-26  
CCOC Budget and Expenditures  
through May 2026

	<b>FY25/26</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>
<b>Personal Services</b>		\$ 108,149.64	\$ 83,666.08	\$ 106,722.19	\$ 72,194.89	\$ 85,052.00	\$ 105,434.84	\$ 105,311.42	\$ 105,566.58
<b>Operating</b>		\$ 141,988.62	\$ 23,476.33	\$ 10,549.92	\$ 146,296.26	\$ 14,148.98	\$ 97,109.92	\$ 23,143.67	\$ 99,343.02
<b>Capital Outlay</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Grand Total</b>		\$ 250,138.26	\$ 107,142.41	\$ 117,272.11	\$ 218,491.15	\$ 99,200.98	\$ 202,544.76	\$ 128,455.09	\$ 204,909.60
<b>YTD</b>		\$ 250,138.26	\$ 357,280.67	\$ 474,552.78	\$ 693,043.93	\$ 792,244.91	\$ 994,789.67	\$ 1,123,244.76	\$ 1,328,154.36
<b>YTD Budget</b>	\$ 2,609,763.00	\$ 217,480.25	\$ 434,960.50	\$ 652,440.75	\$ 869,921.00	\$ 1,087,401.25	\$ 1,304,881.50	\$ 1,522,361.75	\$ 1,739,842.00
<b>Budget to Actuals</b>		\$ (32,658.01)	\$ 77,679.83	\$ 177,887.97	\$ 176,877.07	\$ 295,156.34	\$ 310,091.83	\$ 399,116.99	\$ 411,687.64
<b>% YTD</b>		10%	14%	18%	27%	30%	38%	43%	51%

## Proposed CFY 2026-2027 CCOC Budget

<b>CCOC Budget CFY 2025-26</b>	
	<b>Budget Category Amount</b>
<b>CCOC STAFF:</b>	\$1,256,000
<b>OPS STAFF:</b>	\$34,000
<b>GENERAL EXPENSES:</b>	\$85,200
<b>TRAVEL</b>	\$40,000
<b>STAFF TRAINING:</b>	\$10,000
<b>CONTRACTUAL EXPENSES:</b>	\$684,563
<b>EDUCATION SERVICES:</b>	\$500,000
<b>TOTALS:</b>	<b>\$2,609,763</b>

<b>CCOC Budget CFY 2026-27</b>	
<b>Proposed</b>	
	<b>Budget Category Amount</b>
<b>CCOC STAFF:</b>	\$1,299,800
<b>OPS STAFF:</b>	\$45,000
<b>GENERAL EXPENSES:</b>	\$85,200
<b>TRAVEL:</b>	\$40,000
<b>STAFF TRAINING:</b>	\$10,000
<b>CONTRACTUAL EXPENSES:</b>	\$620,000
<b>EDUCATION SERVICES:</b>	\$500,000
<b>TOTALS:</b>	<b>\$2,600,000</b>



---

## AGENDA ITEM 3a

---

**SUBJECT:** Budget Committee Update  
**COUNCIL ACTION:** Approve Updated Reserve Fund Policy & Procedures; Approve Updated Jury Management Policy & Procedures

---

### OVERVIEW:

In February, the Budget Committee set the CFY 2026-27 Base Budget to include the \$532.5 million current-year Revenue-Limited Budget plus the calculated FRS increase, if any. The committee also established the allocation to the clerks' reserve fund at the standard 10% of Cumulative Excess (\$1.1 million). This brings the Reserve Fund total to over \$5.1 million.

Recently, each clerk submitted the Budget Issue Requests to the CCOC requesting any needed funding above the Base Budget. The Revenue Estimating Conference (REC) will meet in July to set the official amount of available revenue for the committee to build the clerks' CFY 2026-27 Revenue-Limited Budget. Based on the REC estimate, the committee plans to meet in August to allocate any available funds above the Base Budget to establish the Revenue-Limited Budget, which will then come before the Council for final approval.

The committee also has three active workgroups reviewing specific budget-related topics, including jury, the reserve fund, and certain budget components with a fiscal impact.

### Policy & Procedures:

The CCOC is currently revising all guidance documents into a single, uniform format. The two documents below were approved by the Budget Committee at the May meeting and are up for Council approval today:

1. The Jury Management Workgroup reviewed and updated the existing CCOC Jury Management Policy to reflect the revised combined Jury Management Report that was approved last year. This proposed updated Policy & Procedures document is included in the meeting packet and up for committee consideration and approval.
2. The Reserve Fund Policy Workgroup reviewed and updated the existing CCOC Reserve Fund Policy ensuring it remains current, relevant, and actionable. This proposed updated Policy & Procedures document is included in the meeting packet and up for committee consideration and approval.

Committee meetings are scheduled for June 30 at 1:30 PM (virtual) and August 19 all day (in-person – Orlando).

**LEAD STAFF:** Griffin Kolchakian, Budget and Communications Director

### ATTACHMENTS:

1. Proposed Updated Jury Management Policy & Procedures
2. Proposed Updated Reserve Fund Policy & Procedures



## JURY MANAGEMENT POLICY & PROCEDURES

### AUTHORITY

Pursuant to s. 28.35(2)(d), Florida Statutes (F.S.), the Clerks of Court Operations Corporation (CCOC) shall develop a uniform system of workload measures and performance standards. Included in these standards is a measurement of the timeliness of payments issued to jurors.

Chapter 40, F.S., outlines the compensation for jury service. Pursuant to s. 40.29(5), F.S., the Justice Administrative Commission (JAC) shall reimburse the clerks for actual jury costs, including compensation to jurors, meals and lodging for jurors, and to pay for jury-related personnel costs. This quarterly reimbursement is processed by the CCOC for each clerk. The juror process is outlined in the following statutes:

- s. 40.011, F.S.
- s. 40.221, F.S.
- s. 40.23, F.S.
- s. 40.231, F.S.
- s. 40.24, F.S.
- s. 40.29(5), F.S.

### PURPOSE & SCOPE

Provide official policy and procedures for the management of the juror process, including the General Revenue allocated to the clerks by the Legislature. This policy will help to ensure the consistent and accurate recording of juror data, including performance measures, quarterly juror costs, and reimbursement requests.

### REPORTING PROCEDURES

- **REPORTING:**
  - a. The clerks are currently appropriated recurring State General Revenue (GR) funding for jury management costs in the annual State budget known as the General Appropriations Act (GAA).
  - b. Pursuant to s. 40.29(5), F.S., the Justice Administrative Commission (JAC) shall reimburse the clerks for actual jury costs, including compensation to jurors, meals or lodging for jurors, and to pay for jury-related personnel costs.
  - c. Pursuant to s. 40.29(5), F.S., each clerk is required to submit a request for reimbursement to the CCOC detailing the actual jury-related costs for that quarter. This is accomplished by completing and submitting the Jury Management Report (Excel file) and the JAC signed certification letter (PDF file) to the CCOC quarterly **by**

- the 15<sup>th</sup> of the month following the end of the requesting quarter (i.e., submit October–December expenditures by January 15<sup>th</sup>).
- i. **Clerks must submit the expenditure report and the certification letter as an e-mail attachment to [reports@flccoc.org](mailto:reports@flccoc.org).**
  - d. This report captures 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
    - v. Exclusions – The reimbursement request should NOT include expenditures associated with county obligations or local requirements deemed the county’s responsibility pursuant to s. 29.008, F.S.
  - e. **Personnel Costs** (Line 9) – All personnel costs attributable to managing the juror process are reimbursable.
  - f. **Direct Operational Costs** (Lines 12-17) – Operational costs associated with the juror management process, including printing and mailing summonses, communication with jurors, securing jury lists, etc., are reimbursable.
    - i. Postage, printing, supplies, and other have their own lines on this report.
    - ii. If an amount is entered as “other” on Line 15, please provide a clear detailed explanation of the costs on Line 16.
  - g. **Compensation to Jurors (Per Diem)** (Lines 34-40) – The payments issued to jurors for both Petit and Grand juries.
    - i. Juror service constitutes being summoned and reporting for jury service as well as actual service on a jury, pursuant to s. 40.24(2), F.S.
    - ii. Pursuant to s. 40.24(3)(a), F.S., 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. Pursuant to s. 40.24(3)(b), F.S., 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. Pursuant to s. 40.24(4), F.S., 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 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 s. 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. Pursuant to s. 40.24(7), F.S., a juror who is excused from jury service at their own request is not entitled to compensation.

- ix. Pursuant to s. 40.24(8), F.S., jurors are permitted to irrevocably donate their juror service compensation in circuits that elect to allow this.
- h. **Juror Meals and Lodging** (Lines 20-22) – 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 s. 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. As a suggested reference, Clerks may use the lodging rates provided by the US General Services Administration (GSA) as allowed in s. 112.061(14), F.S. GSA rates: <https://www.gsa.gov/travel/plan-book/per-diem-rates>.
  - iii. For meals obtained for jurors, the clerk should attempt to minimize costs, if possible. A 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 served by wait staff or delivered onsite. As a suggested reference, Clerks may use the per diem rates provided by the US GSA as allowed in s. 112.061(14), F.S., (link above) or the standard meal reimbursement amounts for state employees outlined in s. 112.061(6)(b), F.S.
  - iv. Coffee and water for jurors is an allowable cost if located in a public area.
  - v. Transportation costs must be borne by the county. This includes the cost of transportation to relocate a jury from one county to another.
  - vi. 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.
  - vii. Any additional unique expenditures for meals and/or lodging may be addressed on a case-by-case basis.
- i. **Juror Statistics** (Lines 25-31) – This section identifies juror information previously collected on the monthly Jury Management Report submitted to OSCA.
  - i. Number of Jury Summons Issued/Sent (Petit and Grand) – Line 25 identifies the total number of summons mailed.
  - ii. Number of Jurors Called to Report – Line 26 identifies the number of jurors called to appear in person.
  - iii. Number of Jurors That Reported for Service
  - iv. Number of Reporting Jurors Not Utilized – Line 28 identifies the number of jurors who report for service but never experience the voir dire process.
  - v. Number of Juror Days Served – Line 29 identifies the number of days total that jurors reported for service.
    - o Example: A juror reports for one day (Monday), is in voir dire for two days (Tuesday and Wednesday) and is then selected to serve on a trial for two days (Thursday and Friday), this juror served five days).
  - vi. Number of Jury Trials Scheduled at Time Jurors Called to Report
  - vii. Number of Jury Trials Called Off After Jurors Have Reported

- j. **Juror Payment Performance** (Lines 43-47) – Details the juror-related performance measure as established by the CCOC PIE Committee.
    - i. Number of Juror Payments Issued – Line 43 identifies the number of juror payments issued, including all forms of payment issued during the reporting period, excluding reissued checks.
    - ii. Number of Juror Payments Issued Timely – Line 44 identifies the number of juror payments during the reporting period issued within 20 days after completion of jury service, or within 20 days of revised request for payment if after original date of service. Exclude reissued checks; only use original check issue date.
    - iii. % of Juror Payments Issued Timely – Line 45 identifies the percentage of juror payments during the quarter executed timely in accordance with s. 40.32(3), F.S. This percentage will auto-complete based on the entries on lines 43 and 44 as it represents the ratio of timely payment to total payments issued.
    - iv. The current performance standard is 100% for timely payments. In quarters where the percentage does not meet the standard of 100%, completion of the Action Plans fields on Lines 46 and 47 will be required. Select a Reason Code from the drop-down menu on line 46 and explain how it will be corrected to meet the standard the following quarter.
  - k. **JURY REIMBURSEMENT REQUESTED from JAC** (Line 51) – Auto-calculates the total jury management costs entered above for the submission quarter.
  - l. **JURY REIMBURSEMENT RECEIVED from JAC** (Line 52) – Reflects amount actually received for the quarterly cost calculated on the Line directly above. The cell for the quarter for which reimbursement is being requested should be blank until the following quarter's submission when the actual reimbursement amount is known. The cells for all prior quarters for which reimbursement has already been received should have the amount of that quarter's reimbursement.
  - m. **Amount of CCOC Article-V Funds necessary to cover jury management expenditures** (Line 53) – Auto-calculates the jury reimbursement deficit total for the year. This is the difference between the total costs calculated on Line 52 and the actual reimbursement received on Line 53. This is the amount, if any, that will have to be covered by other court-related funding sources.
- **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 requested reimbursement, CCOC will prorate the reimbursement amount statewide to meet the available funds pursuant to s. 40.29(5), F.S., prior to submitting the request to the JAC. Each county would share this reduction percentage proportionally.
      - ii. This reduction will be done each quarter, as necessary.
      - iii. 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 s. 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, jury management data to support reimbursement requests, such as payroll and payments to jurors, should be retained at the local level.
- **CHANGE IN VENUE CASES**
    - a. If the venue for a case is changed from one county to another resulting in the utilization of resources in the county receiving the case (i.e. jurors, staff members, meals, etc.), the CCOC recommends that the two clerks enter into an MOU to address costs and any needed transfers of funds.

## QUESTIONS

Any questions regarding this report should be directed to CCOC staff at 850-386-2223.



## JURY MANAGEMENT CERTIFICATION LETTER POLICY & PROCEDURES

### AUTHORITY

Pursuant to s. 40.29(5), Florida Statutes (F.S.), each clerk submits their actual quarterly jury management costs to the Clerks of Court Operations Corporation (CCOC) who submits the statewide clerks' request for reimbursement of State dollars to the Justice Administrative Commission (JAC) for processing. As part of this approval process, the JAC requires the Juror Reimbursement Certification Letter to be submitted by each clerk with each quarterly reimbursement request.

### PURPOSE & SCOPE

The purpose of this Certification Letter is for the clerk to attest to the quarterly jury-related costs identified on the Jury Management Report for State reimbursement, including the compensation of jurors, meals or lodging provided to jurors, jury-related personnel costs, and operational costs associated with the processing of jurors.

### REPORTING PROCEDURES

This certification is due to the CCOC 15 days after the end of each quarter reimbursement is requested for. This certification is to be submitted with the quarterly Jury Management Report. **To submit the certification, email the PDF document to [reports@flccoc.org](mailto:reports@flccoc.org).**

The clerk must sign the Certification letter and cannot delegate this authority.

- An electronic signature is acceptable but must show a visible signature.

Mark the quarter for which each Certification Letter is submitted for.

Enter the date the certification was completed, the clerk's name, and the county name.

Enter the staff member's name, phone number, and email who should be contacted, if needed.

**Ensure the document submitted is unlocked and does not require a password to access.**

### QUESTIONS

Any questions regarding this certification should be directed to CCOC staff at 850-386-2223.



## RESERVE FUND POLICY & PROCEDURES

### AUTHORITY

Pursuant to s. 28.36(3), Florida Statutes (F.S.), and s. 28.37(4)(b), F.S.

### PURPOSE & SCOPE

Provide official policy and procedures for the establishment and management of a reserve for contingencies within the Clerks of the Court Trust Fund. This policy will provide guidance to the Committee as to funding of the reserve as well as distributions from the reserve in accordance with s. 28.36(3)(c), F.S.

### REPORTING PROCEDURES

- **DEFINITIONS:**
  - a. Continuation Budget – current budget authority approved for the current county fiscal year by the Executive Council carried forward into the upcoming fiscal year.
  - b. Cumulative Excess – revenues derived from fines, fees, service charges, and court costs collected by clerks which are greater than the Original Revenue Projection.
  - c. Deficit – occurs when the revenue available to the clerks of court falls below the original revenue projection for that county fiscal year.
  - d. Emergency – any natural, technological, or manmade occurrence (or threat thereof) that causes damage of sufficient severity and magnitude to result in a declaration of a state of emergency by a county, the Governor, or the President of the United States.
  - e. Original Budget Authority – the budget authority amount approved by the Executive Council prior to the beginning of the upcoming county fiscal year.
  - f. Original Revenue Projection – the official estimate, as determined by the Revenue Estimating Conference, of revenues from fines, fees, service charges, and court costs available for court-related functions for the applicable county fiscal year.
  - g. Reserve – moneys specifically retained and carried forward into the following county fiscal year for future use within the Clerks of the Court Trust Fund.
  - h. Revenue Available – the sum of the fines, fees, court cost, and service charges collected and kept by the clerks in the local Fine & Forfeiture Fund. The revenue available for any fiscal year is the revenue from September through August.
  
- **PROCEDURES:**
  - a. Deposits into the reserve fund:
    - i. **Statutory Minimum** – Until the reserve reaches the statutorily required percentage limit, the Budget Committee will deposit at least 10% of any Cumulative Excess into the reserve fund at the conclusion of each county fiscal year pursuant to s. 28.36(3)(b), F.S.

- b. Use of reserve funds:
    - i. **Statutory Requirement** – Any moneys held in reserve in the Clerks of the Court Trust Fund may only be utilized in accordance with s. 28.36(3)(c), F.S.
    - ii. **Statutory Requirement** – To release the funds in reserve, the CCOC is required to submit a budget amendment through the Budget Amendment Processing System (BAPS) to the Executive Office of the Governor’s Office of Policy and Budget (OPB) pursuant to s. 216.292, F.S. The CCOC will work with the Department of Revenue (DOR) to complete this process.
      - o **Allocation of Funds** – CCOC will work with the Budget Committee to draft a proposed allocation of released reserve funds based on situational need. This allocation must be approved by the Budget Committee and the Executive Council prior to CCOC submitting the budget amendment.
    - iii. **Statutory Requirement** – Moneys held in reserve may be used by the CCOC to offset a current deficit between the revenue available and the original budget authority, to provide funding for an emergency as defined in s. 252.34(4), F.S., or to provide funds in the development of the total aggregate budget of the clerks of court to ensure a minimum continuation budget is met per s. 28.36(3)(c), F.S.
    - iv. The CCOC will ensure that the policy aligns with state required policies for funds held in reserve. The CCOC will work with DOR on a continual basis for the administration of these funds.
  - c. Restoration and replenishment of reserve funds:
    - i. At the time the committee discusses the amount allocated to reserve, the committee shall consider replenishing any used reserve funds with available funding above a continuation budget.
- **REPORTING:**
    - a. The CCOC is statutorily required to report the balance and use of the reserve funds during each county fiscal year as part of the CCOC’s Annual Report (submitted per s. 28.35(2)(h), F.S.).
  - **REVISIONS/EXEMPTIONS:**
    - a. The provisions of this policy shall not be waived or suspended except by a two-thirds vote of the Budget Committee and subsequent Executive Council approval.
    - b. Proposed revisions to the policy shall be made by a two-thirds vote of the Budget Committee and subsequent approval by the Executive Council.

## QUESTIONS

Any questions should be directed to CCOC staff at 850-386-2223.



## AGENDA ITEM 3b

---

**SUBJECT:** Performance Improvement and Efficiencies Committee Update  
**COUNCIL ACTION:** Information Only

---

### OVERVIEW:

The Performance Improvement and Efficiencies (PIE) Committee met on June 12, 2026, to receive updates on statewide case activity, the CFY 2025-26 Quarter 2 PMAP Report, and ongoing workgroup efforts related to the PAC Framework, future performance measures, and weighted workload measures.

**Cases/Subcases Update:** Quarter 2 new case filings totaled 1,409,572, an 8.78% increase from last year, driven primarily by Civil Traffic/Uniform Traffic Citations, with Civil filings also increasing and Criminal filings remaining relatively stable.

**PMAP Update:** The CFY 2025-26 Quarter 2 PMAP Report was submitted to the Legislature, with total action plans decreasing from 135 to 125 while the number of counties requiring at least one action plan remained at 53. Twelve counties did not require any action plans.

**PAC Framework Workgroup:** Clerk Perry and PAC WG members presented the updated PAC Framework, including the revised structure, improved filtering and analysis format, and the new local administrative orders template. The workgroup will continue its in-person review on June 22 from 1:00 p.m. to 5:00 p.m., and the PAC Framework will be presented on June 23 at 10:00 a.m. during the Summer Conference.

**Performance Measures Workgroup:** The workgroup presented draft compliance performance measures and requested feedback from PIE members and staff on definitions, business rules, timeframes, and the practicality of measuring clerk-controlled activities across counties. PIE members and staff will continue reviewing the draft measures and provide feedback to the workgroup.

**Weighted Workload Measures Workgroup:** The Committee reviewed progress on the proposed Civil, Criminal, and Civil Traffic workload measures. PIE will hold a single-subject meeting to review the Weighted Workload Measures Workgroup's final findings, including final comparisons and impact analysis, before future action is considered.

The PIE Committee continues to advance work that supports more consistent statewide reporting, clearer workload analysis, and more practical performance measurement. The Committee will continue reviewing workgroup recommendations and providing feedback as these items move toward future Council consideration.

**LEAD STAFF:** Johnny Petit, Director of Data and Research



---

## AGENDA ITEM 3c

---

**SUBJECT:** Legislative Committee Update  
**COUNCIL ACTION:** Information Only

---

### OVERVIEW:

A key component of the clerks' 2026 legislative priorities, CS/HB 925 by Representative Trabulsy, passed and takes effect July 1, 2026. The bill authorizes clerks to retain 100 percent of Cumulative Excess (CE) revenue above the Revenue Estimating Conference projection, an estimated gain of \$13.3 million for CFY 2027-28. It also adjusts the distribution of civil traffic violation fees within municipalities to an equal split, increasing the clerks' share from 5.6 percent to 28.2 percent (estimated gain of \$8.1 million), and restores the clerks' 10 percent share in Uniform Traffic Citation (UTC) distributions for photo-enforced school bus infraction detection programs for court-related functions (estimated gain of \$1.4 million).

The Legislature provided additional revenue to clerks when it passed the General Appropriations Act (HB 5001E), a \$114.5 billion budget effective July 1, 2026. The budget includes several key appropriations impacting the Clerks of Court. It provides \$1.83 million in non-recurring funding for substance abuse and mental health cases and \$4.8 million in additional recurring funds for jury-related expenditures to address the continued annual deficit. This increase raises the ongoing juror reimbursement appropriation from \$11.7 million to \$16.5 million. Additionally, while not directly appropriated to clerks, it may have an impact on our continued partnership with the judiciary, the legislature provided \$2.7 million and four full-time positions to the Courts to enhance case management technology.

HB 2505E (Retirement), effective July 1, 2026, adjusts employer contribution rates for the Florida Retirement System, resulting in an estimated \$1.4 million statewide reduction for clerks, while employee contribution rates remain unchanged at 3 percent, and certain provisions of the Deferred Retirement Option Program (DROP) are modified. Additional budget highlights include no new judges, and no statewide pay raises for state employees.

The clerks' legislative team will continue its advocacy efforts on behalf of clerks and will soon begin outlining priorities for the next legislative session.

**LEAD STAFF:** Jason L. Welty, Executive Director  
Gracie Jenkins, Legislative Specialist  
Griffin Kolchakian, Budget and Communications Director



---

### AGENDA ITEM 3d

---

**SUBJECT:** Education Committee Update  
**COUNCIL ACTION:** Information Only

---

#### OVERVIEW:

The Education Committee continues to focus on its mission of identifying gaps in education and resources, improving access to professional development opportunities, and supporting clerks and clerk staff statewide, with particular attention to the unique needs of smaller counties. The committee serves as a strategic resource to help ensure consistent, accessible, and meaningful training opportunities across all offices.

During its May 12 meeting, the committee reviewed statewide education survey results, which identified key needs in onboarding and staff development, technical process training, best practice sharing, leadership development, and budget and finance education. Survey respondents also expressed a strong preference for virtual learning opportunities, recorded content, and shorter, more accessible training formats.

The committee discussed the development of a three-tier training model designed to provide educational opportunities at all stages of an employee's career. The framework would include foundational training for new employees, intermediate training for experienced staff seeking to expand their knowledge and skills, and advanced leadership and management development for supervisors and future leaders. This approach is intended to create clear professional development pathways while supporting succession planning within clerk offices.

Looking ahead, the committee's goal is to develop a comprehensive three- to five-year education strategy that moves the organization from reactive training delivery to a proactive, long-term approach. The plan will establish educational priorities, identify resource needs, expand virtual and on-demand learning opportunities, and create a sustainable framework for delivering high-quality training statewide. Through this effort, the committee aims to enhance employee development, improve operational effectiveness, and strengthen the clerk profession across Florida.

**LEAD STAFF:** Linzee Buck, Education Coordinator



## AGENDA ITEM 5

---

**SUBJECT:** CCOC Executive Council Election Results  
**COUNCIL ACTION:** Information Only

---

### OVERVIEW:

In accordance with the Plan of Operations, CCOC's internal auditors, Thomson Brock Luger & Company certified the results of the most recent election for the CCOC Executive Council. All voting procedures were followed as prescribed, and ballots were tallied under the supervision of CCOC staff and the internal auditor.

The following members have been elected to the 2026 Executive Council:

Population Group I – Nadia Daughtrey, DeSoto County  
Population Group II – Tara Green, Clay County  
Population Group III – Stacy Butterfield, Polk County  
Population Group IV – Jody Phillips, Duval County  
Population Group IV (Special Election) – Juan Fernandez-Barquin, Miami-Dade County

The ballot certification letter is attached for your reference. The election results are attached.

The four newly elected Executive Council members will take their "Oath of Office" following the Annual Corporation Meeting on June 16. The new Council will then vote to select a Chair, Vice-Chair, and Secretary/Treasurer.

**LEAD STAFF:** Jason L. Welty, Executive Director

### ATTACHMENT:

1. Council Election Results

**MEMBERS**

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

FLORIDA INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

# TBL

THOMSON BROCK  
LUGER & COMPANY

*Certified Public Accountants and Business Advisors*

FRED C. LUGER, C.P.A.  
MATTHEW R. HANSARD, C.P.A.  
ANN MARIE BACHMAN, C.P.A.  
GREGORY J. COCHRAN, C.P.A.  
JOHN K. KIRK, C.P.A.

KELLY VAZQUEZ, C.P.A.  
SAWYER SCHMOOKLER, C.P.A.  
REBEKAH E.A. GRIFFIN, C.P.A.  
BRETT GILMAN, C.P.A.  
STORMM PHILLIPS, C.P.A.  
CLAIRE BING, C.P.A.

HAROLD A. BROCK, JR. (Retired)  
W. FREDERICK THOMSON, (1943-2024)

June 15, 2026

**Members of the Florida Clerks of Court Operations Corporation  
President of the Florida Senate  
Speaker of the Florida House of Representatives**

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 CCOC 2026 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:

- Griffin Kolchakian, CCOC Budget and Communications Director
- John K. Kirk, CPA, Internal Auditor for CCOC
- Jason L. Welty, CCOC Executive Director

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

SECTION A – Nadia Daughtrey, DeSoto County

SECTION B – Tara Green, Clay County

SECTION C – Stacy Butterfield, Polk County

SECTION D – Jody Phillips, Duval County

SECTION E (Special) – Juan Fernandez-Barquin, Miami-Dade County

Feel free to contact me with any questions.

Respectfully Submitted,



John K. Kirk, CPA

[Jkirk@tbl-cpa.com](mailto:Jkirk@tbl-cpa.com)