



Operational Budget Instructions



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I. OPERATIONAL BUDGET OVERVIEW

A. AUTHORITY & PURPOSE

The CCOC Budget Committee requests each county complete an Operational Budget submission, including prior-year actual expenditures and current-year budget projections. This information will allow the CCOC to provide data to our counterparts in the Legislature and Governor's Office, as well as help provide useful information during legislative session to tell the clerk's story. The information will also aid the Budget Committee, Executive Council, and CCOC in their ongoing analysis and oversight of the clerks' budget.

B. SUBMISSION INSTRUCTIONS

The following files will comprise a county's Operational Budget Submission:

- Prior-Year Actuals (Excel file),
- Current-Year Budget Projections (Excel file), and
- Signed Certification Letter (PDF file)

All forms can be found on the CCOC website: flccoc.org/clerks-budget/.

Files should be submitted to the CCOC Reports email address, reports@flccoc.org, by the close of business on **Friday, December 11, 2026**.

If you have questions or issues with your submission, please email a [CCOC Staff](#) member directly or call the office at (850) 386-2223. Please **do not** email questions or comments to reports@flccoc.org as this email is not maintained for correspondence. CCOC staff will perform technical reviews of Operational Budget submissions and will reach out, if needed.

File Name: When saving the files, replace "CountyName" with your county's name, such as Polk. For the first submission, the version number should be 1. If you submit a revised version, make sure to indicate the version number in the file name as well as on the form.

Default File Name: CountyName CFY2526 Operational Budget - Prior-Year Actuals VerX

Sample File Name: Jefferson CFY2526 Operational Budget - Prior-Year Actuals Ver1

C. GENERAL GUIDELINES

The following guidelines apply to the Operational Budget submission:

- Include **all** budgeted **court-related** expenditures, even if the costs are paid by other entities or from other revenue sources.
- **Do not** include any non-court-related functions, expenditures, or positions that are 100% non-court.

INSTRUCTIONS – OPERATIONAL BUDGET

- **Do not** include items that the county is responsible for funding such as facilities, maintenance, utilities, security, etc. (See [section 14, Art. V](#) of the State Constitution and [s. 29.008\(1\), F.S.](#))
- Personnel services, operating, and capital costs/expenditures for IT purposes **may** be included if those costs are court-related per [s. 28.35\(3\)\(a\), F.S.](#)
- **Do not** drag cells or delete rows as this will override programming built into the form. Any changes to this programming will require that the information be copied to a new form before it can be brought into the CCOC database.
- **Do not** link entries in the Operational Budget spreadsheet to outside sources such as a database or another Excel file. Data connections can become broken, and, while data may still be visible, the data cannot be imported into the CCOC database. CCOC recommends performing calculations in another spreadsheet then copying and pasting back into the Operational Budget spreadsheet using the “paste special - values” feature.
- **Do not** use formulas or equations within the spreadsheet. While the form will allow you to enter formulas for certain fields, issues can arise when the data is imported into the CCOC database. CCOC recommends copying the Exhibit you are working on and pasting into a new Excel workbook where all calculations can be made then copied into the Operational Budget spreadsheet using “paste special - values” to copy the result.
- Copying and pasting does not affect text in the spreadsheet. CCOC recommends that all numerical values be hand keyed, when possible, to reduce issues that would prevent the submission from entering the CCOC database.
- Use the CCOC provided **drop-down menus** to make selections whenever possible. This will reduce discrepancies between copied data and the CCOC’s ability to import the data.

II. PRIOR-YEAR ACTUALS – INSTRUCTIONS

A. LIST OF TABS

Tab	Tab Name
1	Actual Expenditures
2	Reconciliation

B. INSTRUCTIONS BY TAB

Tab 1 – Actual Expenditures by UAS Code

Purpose: To provide detail regarding **actual** gross court-related operating costs by Universal Accounting System (UAS) Codes **for CFY 2025-26**.

INSTRUCTIONS – OPERATIONAL BUDGET

Instructions:

1. This Tab is laid out by UAS Account Codes (Lines 9 and 10) and UAS Object Codes (Columns B and C).
 - a. See Appendix B for a list of applicable UAS Codes, including definitions.
2. Please enter all court-related expenditures in the appropriate object and account code, including all Personnel (Salaries and Benefits) expenditures, Operating expenditures, and Capital expenditures.
 - a. Actual expenditures are totaled on Line 54 and in Column Q; the court-related total reflected in Cell Q54 is automatically populated on the Reconciliation Tab.
3. For amount entered on Line 51 (Capital Costs) and in Columns K, L, and P (713-Information Systems, 715-Legal Aid, and Other), please provide a detailed description of these costs in the Additional Information box in Cell C70.
4. **All** Jury Management costs should be reflected in Column E, regardless of actual reimbursements received from the State.
 - a. Any expenditures greater than the actual jury reimbursement amount will be addressed on the Reconciliation Tab.
5. On Lines 58 through 66, provide a breakout of the specified personnel benefit costs included above.
 - a. These are not costs in addition to the costs identified on Lines 12 through 51, but rather a breakout of costs included on those lines.
6. The Additional Information box in Cell C70 is available to provide explanation, as required or as necessary.
 - a. Provide any additional information related to your actual prior-year Operational Budget submission, as needed, including any additional factors that explain the figures provided within this budget.
7. Actual FTE information is collected on the monthly EC Report.

Tab 2 – Reconciliation

Purpose: To ensure all actual court-related costs are reconciled and accounted for.

Instructions:

1. Please fill out the three green fillable cells in Column D:
 - a. [Less] Title IV-D Funded Costs – reflects the actual reimbursements received for Title IV-D costs.
 - i. Please ensure this amount is entered as a **negative amount**.
 - b. [Less] BOCC Funding for Court-related Expenditures – reflects the amount of funding actually received from the County.
 - i. Please ensure this amount is entered as a **negative amount**.

INSTRUCTIONS – OPERATIONAL BUDGET

- ii. For any amount entered on this line, please provide a detailed explanation of all included revenues in the Additional Information box in cell B30.
 - c. [Less] Other Non-CCOC Court-related Funding (Grants, etc.) – reflects any other revenue received for court-related expenditures outside of CCOC fines and fees, Title IV-D funding, Jury reimbursement, and BOCC funding. This could potentially include recording dollars used for court-related costs.
 - i. Please ensure this amount is entered as a **negative amount**.
 - ii. For any amount entered on this line, please provide a detailed explanation of all included revenues in the Additional Information box in cell B30.
- 2. The five blue lines in Column D are automatically populated based on the most recent September EC Report submitted to the CCOC as of the time the forms are published; however, these blue cells are fillable, if needed. Please review the amounts in these cells and update the amounts, if necessary.
 - a. If you do change any of these pre-filled lines, please provide an explanation in the Additional Information box in Cell B30.
 - b. Fines and Fees Revenues (County Fiscal Year) – reflects the actual revenue collections for the County Fiscal Year.
 - c. Prior-Year September Revenues – reflects the actual revenue collections for **September 2025**.
 - d. [Less] Current-Year September Revenues – reflects the actual revenue collections for **September 2026**.
 - i. Please ensure this amount is entered as a **negative amount**.
 - e. The first three lines calculate the fiscal year of revenues used on the EC Report that are included in the settle-up calculation each year.
 - f. CCOC Trust Fund Revenues – reflects the total amount of funding sent to you quarterly from the Trust Fund.
 - i. This line only applies to “funded” designated counties; please refer to your annual budget letter from the CCOC for additional information.
 - g. [Less] Payments to the Trust Fund – reflects the total actual payments made to the Clerks' Trust Fund for excess revenue payments.
 - i. Please ensure this amount is entered as a **negative amount**.
- 3. All other amounts are automatically calculated, including the total actual court-related expenditures reflected in Cell D12 (this amount is pulled from the Actual Expenditures Tab) and the jury reimbursement received.
- 4. For reference, Column F identifies which cells correlate to lines on the EC Report.
- 5. The Additional Information box in Cell B30 is available to provide explanation, as required or as necessary.

III. CURRENT-YEAR BUDGET PROJECTIONS – INSTRUCTIONS

A. LIST OF TABS

Tab	Tab Name
A	Front Page
B	Personnel Detail
C	Expenditures by UAS Code
D	Reconciliation

B. INSTRUCTIONS BY TAB

Tab A – Front Page

Purpose: To provide identification information and to display warnings as the result of automated checks throughout the **CFY 2026-27** Operational Budget form.

Instructions:

1. Select the county name from the drop-down list in cell B6. Portions of this spreadsheet will not work until the county name is selected. A list of warnings will automatically populate.
2. Warnings are listed on Tab A that occur as the result of automated checks in the workbook:
 - a. Column A identifies the Tab related to the warning.
 - b. Column B describes the warning and is color coded to match the warning level.
 - c. Column C identifies whether the warning type is an ERROR, Warning, or Info Only.
 - d. Column D is available for comments or supporting information regarding the warnings.
 - e. Column E is a filter if you would like to view only rows with data. Click on the down arrow, uncheck (Blanks), then click OK. Only rows with data will now be visible.
3. Warning Types:
 - a. Level 1 – ERROR (Red, Severe)
 - i. Budgets **cannot** be submitted with red warnings and cannot be imported into the CCOC database; this indicates a major issue in the budget form.
 - b. Level 2 – Warning (Orange, Moderate)
 - i. An orange warning will not prevent a submission from moving forward but could cause a delay while information is reviewed.
 - ii. Provide a thorough explanation in the appropriate comment boxes.
 - c. Level 3 – Warning (Yellow, Mild)
 - i. A yellow warning will not prevent a submission from moving forward but could cause a delay while information is verified.
 - ii. Provide a thorough explanation in the appropriate comment boxes.
 - d. Level 4 – Info Only (Green)
 - i. A green warning will not delay a budget from moving forward; this usually requires an explanation to be provided in the additional information cell on various Tabs.
 - ii. Provide a thorough explanation in the appropriate comment boxes, as needed.

INSTRUCTIONS – OPERATIONAL BUDGET

Tab B – Gross Court Personnel Detail

Purpose: To document **budgeted CFY 2026-27** gross court-related positions, regardless of funding source, and provide personnel details for each position.

Instructions:

1. Enter the detail for all court-related positions for the current fiscal year.
2. Each position listed on this Exhibit must have some court-related duties or functions. If you have positions that are 100% non-court, they should not be included.
3. Include jury personnel, Title IV-D Child Support personnel, and court-related IT personnel on this Tab as part of your gross budget. The portion of the costs that are reimbursed will be considered on the Reconciliation Tab.
4. As you type information into each row, Column AC will automatically contain a 'Y.'
 - a. If you want to see only the rows with data, click on the down arrow, uncheck (Blanks), then click OK. Only rows with data will now be visible.
5. All personnel columns can be **filtered** but cannot be **sorted**.
 - a. If you **sort** data on this Tab, the form will no longer be usable. **CCOC cannot fix the form**; you will have to start over again with a blank form.
6. If entering information from another spreadsheet, the copy and paste special values feature in Excel can be utilized.
 - a. The "Paste Special, Values" feature will truncate the figure entered and not round, potentially causing rounding errors. Please verify your figures and enter manually when possible. Text fields are not affected by the paste feature.
 - b. Using this feature will override data available from drop-down menus. In order for data to be pulled into the CCOC database correctly, please use the drop-down menus for Columns C, D, F, and G.
 - c. Row 5 cannot be copied because of locked cells related to the Elected Clerk position. Please hand-key this information.
7. In Column A, titled "Position Number," list individual position numbers associated with each position in your office. Do not combine FTE with the same job title as individual position data is required.
 - a. When data is entered in this cell, the cells that are required for completion in that row will highlight peach. Once data is entered, it will return to green.
 - b. If you do not use position numbers in your office, simply enter consecutive numbers (1, 2, 3, etc.). Do not list individual names or initials.
 - c. Alpha and numeric characters can be used.
 - d. Do not duplicate any numbers.
8. In Column B, titled "Job Title," list the job title related to each position number.
 - a. Do not list individual names or initials.

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9. In Column C, titled “Employment Type,” select one for each job title. The elected Clerk has been entered in Columns B and C of row 5. Please complete the remaining required fields.
- a. Benefit Eligible Position
 - i. Full-time positions that are eligible to receive benefits.
 - b. OPS/Part-time - Not Benefit Eligible
 - i. Part-time positions that are not eligible to receive benefits.
 - c. OPS/Part-time - Benefit Eligible
 - i. Part-time positions that are eligible to receive benefits.
 - d. Volunteer
 - i. Non-employed positions that perform court-related functions; they do not receive any compensation.
 - ii. Positions with workload counted towards FTE totals but no dollars included.
 - iii. FRS Class would be “Not Eligible – Position”
 - iv. Pay Type would be “Volunteer (No Pay)”
 - e. Contract FTE (no position anticipated)
 - i. Positions that have workload counted towards FTE totals but funded through Contract Services. No dollar amounts should be entered for this position.
 - ii. FRS Class would be “Not Eligible – Position”
 - iii. Pay Type would be “Contract FTE (no position anticipated)”
10. In Column D, titled “FRS (Retirement) Class,” select one for each job title. The form will calculate the amount for FRS based on the position selected. **Please do not manually enter a different code than one listed below:**
- a. Not Eligible - Position
 - b. Elected Clerk
 - c. Regular Class
 - d. Senior Mgmt Service Class
 - e. DROP Class
 - f. Reemployed - Regular Class
 - g. Reemployed - Elected Clerk
 - h. Reemployed - Senior Mgmt Service
 - i. Non-FRS (Duval) - Pension/Investment Plan
 - j. Non-FRS (Duval) - SMS-Equivalent
11. In Column E, titled “Currently Vacant Position,” select yes for applicable job titles.
- a. Yes.
 - i. Select this option if the position is currently vacant.
 - b. Yes, but contracted.
 - i. Select this option if permanent positions are filled with temporary personnel that may become permanent. This does **not** include OPS personnel but **does** include personnel that come from an employment agency, temporary to permanent personnel, or short-term contract to fill a specific position.
 - ii. Do not include contracts that are for operational services.
12. If you use the employment type “Contract FTE (no position anticipated),” then select “Not eligible - position” in the FRS Class and select “Contract FTE (no position anticipated)” for

INSTRUCTIONS – OPERATIONAL BUDGET

the Pay Type. Enter zero for the Pay Rate, the number of Hours worked, and no dollars for the position. Those dollars will be entered on Tab C – Expenditures by UAS Code.

- a. Calculate the number of hours the position works in a week by taking the number of hours worked in a year, divided by 52 weeks.
- b. Identify seasonal employees that are not permanent OPS positions.

13. If a full-time equivalent position exists and is being filled with a temporary employee, Enter the FTE position information as you would a regular position.

- a. In Column E, select “Yes, but contracted” and then enter the length of time the position has been vacant in Column F.
- b. Full contract costs should be included on Tab C – Expenditures by UAS Code.

14. In Column F, titled “Length of time for Current Vacancy,” for vacant positions, select the appropriate length of time. If you select in Column E that a position is vacant, be sure to select the amount of time in Column F. A warning will appear on the front page if you select a length of time in Column F but did not indicate that the position was vacant in Column E.

- a. < 3 months
- b. 3-6 months
- c. 6 months – 1 year
- d. 1 year – 2 years
- e. > 2 years

15. In Column G, titled “Pay Type,” select one for each job title.

- a. Annual
- b. Hourly – Benefit Eligible
- c. Hourly – Not Benefit Eligible (OPS)
- d. Volunteer (No Pay)
- e. Contract FTE (no position anticipated)

Current Information Sections (Dark Blue)

16. In Column H, titled “Pay Rate (Hourly or Annual),” provide data for each job title. For vacant positions, amount would be the amount the position would get paid if filled.

- a. If “Annual” Pay Type – “Current Pay Rate” must be entered as an annual amount.
- b. If “Hourly” Pay Type – “Current Pay Rate” must be entered as an hourly amount.
- c. A warning will appear on the front page if they do not agree.

17. In Column I, titled “Average Number of Hours Worked per Week,” provide data for each job title. The number of hours entered in this column is the amount used to calculate an FTE.

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

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

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

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20. In Column L, titled “FRS/Retirement,” a calculation is built in that includes the FRS rate based on the FRS Class selected and Actual Total Wages.
 - a. If you budget for this amount by calculating a blended rate, etc., you may override the calculation in this column by deleting the number and entering your information.
 - b. Rates were approved by the Florida Legislature during the most recent Session.
21. In Column M, titled “Health Insurance,” provide data for each job title.
22. In Column N, titled “Life Insurance,” provide data for each job title.
23. In Column O, titled “Other Benefits (Dental, Vision, supplements, etc.),” provide data for each job title.
 - a. Include other benefits budgeted by each job title such as dental insurance, vision insurance, OPEB, supplements provided for education, training, etc.
 - b. Please provide explanation of what is included in this amount in the Additional Info text box on Tab D.
24. In Column P, titled “Budgeted Separation Payout,” for positions that you know are separating in the current fiscal year, include the budgeted payout for that employee. Leave blank if not applicable.
25. In Column R, titled “% Workload Allocation – Non-Court,” enter the **Non-Court** percentage allocated for each position. This will automatically adjust the Court workload allocation percentage.
 - a. Include all employees who have any court-related workload or duties on this Tab at the full amount of their position and the spreadsheet will calculate their court-related costs from this percentage allocation.
26. Only the court portion of the employees’ hours and personnel costs will be used to calculate Total Court FTE in cell B1307.

Tab C – Expenditures by UAS Code

Purpose: To provide detail regarding **budgeted** gross court-related operating costs by Universal Accounting System (UAS) Codes **for CFY 2026-27**.

Instructions:

1. This Tab is laid out by UAS Account Codes (Lines 3 and 4) and UAS Object Codes (Columns B and C).
 - a. Please see Appendix B for a list of applicable UAS Codes, including definitions.
2. Please enter all court-related budgeted expenditures in the appropriate object and account code, including all Personnel (Salaries and Benefits) expenditures, Operating expenditures, and Capital expenditures.
 - a. Budgeted expenditures are totaled on Line 48 and in Column Q; the court-related total reflected in Cell Q48 is automatically populated on Tab D.

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3. For amount entered on Line 45 (Capital Costs) and in Columns K, L, and P (713-Information Systems, 715-Legal Aid, and Other), please provide a detailed description of these costs in the Additional Information box in Cell C64.
4. All Jury Management costs should be reflected in Column E, regardless of projected reimbursements (fully or partially reimbursed) from the State.
 - a. Total Jury Management expenditures will be carried over to Tab D.
 - b. Any projected expenditures greater than the anticipated jury reimbursement amount will be addressed on Tab D.
5. On Lines 52 through 60, provide a breakout of the specified personnel benefit costs included above.
 - a. These are not costs in addition to the costs identified on Lines 6 through 45, but rather a breakout of costs included on those lines.
6. The Additional Information box in Cell C64 is available to provide explanation, as required or as necessary.
 - a. Provide any additional information related to your current fiscal year Operational Budget submission, as needed, including any additional factors that explain the figures provided within this budget.

Tab D – Reconciliation

Purpose: To ensure all projected court-related costs are reconciled and accounted for.

Instructions:

1. Please fill out the five green fillable cells Column D:
 - a. Fines and Fees Revenues (County Fiscal Year) – reflects your projected revenue collections for the year. You can update your June revenue projections with known year-to-date actuals and updated projections, as needed.
 - b. [Less] Title IV-D Funded Costs – reflects the projected reimbursements for Title IV-D costs.
 - i. Please ensure this amount is entered as a **negative amount**.
 - c. [Less] BOCC Funding for Court-related Expenditures – reflects the amount of funding you are projecting to receive from the County.
 - i. Please ensure this amount is entered as a **negative amount**.
 - d. [Less] Other Non-CCOC Court-related Funding (Grants, etc.) – reflects any other revenue received for court-related expenditures outside of CCOC fines and fees, Title IV-D funding, Jury reimbursement, and BOCC funding. This could potentially include recording dollars used for court-related costs.
 - i. Please ensure this amount is entered as a **negative amount**.
 - ii. For any amount entered on this line, please provide a detailed explanation of all included revenues in the Additional Information box in cell B27.
 - e. [Less] Payments to the Trust Fund – reflects total projected payments you will likely make to the Clerks' Trust Fund for excess revenue.

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2. All other amounts are automatically calculated, including the total projected court-related expenditures reflected in Cell D9 (this amount is pulled from Tab C) and the payments received from the Clerks' Trust Fund for "Funded" designated counties.
3. For reference, Column F identifies which cells correlate to applicable lines on the current-year EC Report.
4. The Additional Information box in Cell B27 is available to provide explanation, as required or as necessary.

III. Appendices

Appendix: A. GLOSSARY

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

INSTRUCTIONS – OPERATIONAL BUDGET

Term	Definition
Florida Retirement System (FRS)	The system developed and maintained by the State of Florida, DFS to track and invest pension and retirement funds for state employees and other FRS members.
Full-Time Equivalent (FTE)	FTE represents positions, not specific employees, and is displayed as 1.00 for a position working 100% time or 40 hours a week. Positions working fewer hours are represented as a lesser percent (0.50 FTE for 20 hours per week, 0.25 FTE for 10 hours per week).
Non-CCOC Funding Expenditures	The budgeted expenditures included in the gross expenditures paid for by entities or revenue sources other than the CCOC. They should be reported as either county funding expenditures or other non-CCOC funding expenditures. The sum of these variables is equivalent to the aggregate non-CCOC funding expenditures.
Non-CCOC Funding FTE	The budgeted positions included in the gross FTE paid for by entities or revenue sources other than the CCOC.
Other Personal Services (OPS)	A temporary position used solely for accomplishing short term or intermittent tasks. Typically, funds are budgeted specifically for this purpose. Does not include temporary employees who are under contract or a temporary person filling a full-time equivalent position's duties.
Other Post-Employment Benefits (OPEB)	Expenses that entities may or may not be legally bound to pay for Benefit Pension Plans, Healthcare Plans, or OPEB as part of public employee retirement systems.
Universal Accounting System (UAS) codes	UAS Manual for Florida Local Governments was developed by the State of Florida via DFS, Bureau of Financial Reporting. This manual creates and defines universally accepted expenditure codes.

Appendix: B. UNIFORM ACCOUNTING SYSTEM (UAS) CODE DEFINITIONS

The following is an excerpt from the most recent UAS Manual for Florida Local Governments, including a list of expenditure account codes and object codes that are commonly used in clerk operations.

Website link: https://myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/manuals/local-government/uas-manual-for-local-governments-effective-beginning-2022-2023.pdf?sfvrsn=977afdb1_4

The Operational Budget submission should be completed based on these UAS Codes.

UNIFORM ACCOUNTING SYSTEM MANUAL

2025 EDITION

For Florida Local Governments Effective Beginning Fiscal Year 2024 -
2025

Expenditure/Expense Account Codes

5	x	x	.	x	x
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EXPENDITURES/EXPENSES

The term “expenditures,” whether used in connection with the accrual or the modified accrual basis of accounting, denotes the cost of goods delivered or services rendered (whether paid or unpaid) including expenses, capital outlays and the provisions for debt retirement where such debt is not reported as a liability of the fund from which it was retired. Each expenditure should be analyzed and classified individually by transaction code, and object regardless of the organizational unit incurring it. Cost allocation may be necessary where material amounts of expenditures for a single organization unit cross function-activity lines.

5	1	x	.	x	x
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GENERAL GOVERNMENT SERVICES (NOT-COURT RELATED)

Services provided by the legislative and administrative branches of the local government for the benefit of the public and the governmental body as a whole. This class does not include administrative services provided by a specific department in support of services properly included in another major class.

511.00 **LEGISLATIVE**

All direct costs charged for the performance of its primary duties and subsidiary activities.

- ⑦ Eligible Entities include City Commission, Board of County Commissioners, and Special District Governing Boards

512.00 **EXECUTIVE**

Cost of providing executive management and administration. This activity includes coordination, guidance and support for the development of effective programs, and the planning, evaluation, analysis, control and overall supervision of such programs.

- ⑦ Eligible Entities include City Manager, Clerk to the Board of County Commissioners, County Administrator, and other local executive equivalent.

513.00 **FINANCIAL AND ADMINISTRATIVE**

Cost of providing financial and administrative services. This activity includes budgeting, accounting, auditing (internal and external), property appraisal, tax collecting, personnel, purchasing, communication, pension administration, printing, stores, property control, and grants development.

- ⑦ Eligible Entities include: All Local Government Entities

514.00 **LEGAL COUNSEL**

Cost of providing legal services for a local government entity.

- ⑦ Eligible Entities include: All Local Government Entities

6	x	x	.	x	x
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COURT-RELATED EXPENDITURES

6	0	x	.	x	x
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GENERAL ADMINISTRATION



Eligible Entities include: All Counties



Court-Related Expenditure



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services:
<http://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

600.00 REGIONAL COUNSEL ADMINISTRATION

All personnel, contractual and operating costs directly associated with the administration of the Criminal Conflict and Civil Regional Counsel Administration.

601.00 COURT ADMINISTRATION

All personnel, contractual and operating costs associated with the chief judge's offices and trial court administrator's offices to include costs associated with staff responsible for general administrative support of the circuit at large.

602.00 STATE ATTORNEY ADMINISTRATION

All personnel, contractual and operating costs directly associated with the administration of the state attorney's office.

603.00 PUBLIC DEFENDER ADMINISTRATION

All personnel, contractual and operating costs directly associated with the administration of the public defender's office.

604.00 CLERK OF COURT ADMINISTRATION

All personnel, contractual and operating costs directly associated with court administration within the clerk of court's office.

605.00 JUDICIAL SUPPORT

All personnel contractual and operating cost directly associated with the operation of trial judges' offices, including temporary judicial assistant support, retired judge support and judicial libraries.

606.00 TRIAL COURT LAW CLERKS/LEGAL SUPPORT

All personnel, contractual and operating costs directly associated with providing legal research and legal case management support to judges, or any other legal support to judges.

607.00 APPEALS

All personnel, contractual and operating costs directly associated with the preparation and processing of appeals from lower courts to higher courts including filing fees.

608.00 JURY MANAGEMENT

All personnel, contractual and operating costs directly associated with staff support for juries and juror reimbursement (including both grand and petit juries).

609.00 PRE-FILING ALTERNATIVE DISPUTE RESOLUTION PROGRAMS

All personnel, contractual and operating costs directly associated with pre-filing alternative dispute resolution programs.

6	1	x	.	x	x
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CIRCUIT COURT – CRIMINAL



Eligible Entities include: All Counties



Court-Related Expenditure



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services:
<https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

611.00 COURT ADMINISTRATION – CIRCUIT COURT CRIMINAL

All personnel, contractual and operating costs directly associated with judicial circuit court-criminal case management and operations.

614.00 CLERK OF COURT ADMINISTRATION – CIRCUIT COURT CRIMINAL

All personnel, contractual and operating costs directly associated with clerk of court circuit court-criminal case management and operations.

615.00 COURT REPORTER SERVICES – CIRCUIT COURT CRIMINAL

All personnel, contractual and operating costs directly associated with recording, reporting and transcribing all circuit court-criminal proceedings, including conflict costs and itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.

616.00 CLINICAL EVALUATIONS – CIRCUIT COURT CRIMINAL

Costs associated with examinations required by court order or an individual agency, including psychological, psychiatric and medical examinations. This is a supplement to the due process charges paid by state appropriation.

617.00 COURT INTERPRETERS – CIRCUIT COURT CRIMINAL

All personnel, contractual and operating costs directly associated with providing non-English language and ADA interpretation. This is a supplement to the due process charges paid by state appropriation.

618.00 WITNESS COORDINATION/MANAGEMENT – CIRCUIT COURT CRIMINAL

All personnel, contractual and operating costs directly associated with witness attendance, including summons, travel and staff coordination of appearances, excluding itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.

629.00 OTHER CIRCUIT COURT – CRIMINAL COSTS

All other personnel, contractual and operating costs directly associated with circuit court-criminal cases not identified in account codes 610-628.



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services:
<https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

6	3	x	.	x	x
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CIRCUIT COURT – CIVIL



Eligible Entities include: All Counties



Court-Related Expenditure



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

631.00 COURT ADMINISTRATION – CIRCUIT COURT CIVIL

All personnel, contractual and operating costs directly associated with judicial circuit court-civil case management and operations.

634.00 CLERK OF COURT ADMINISTRATION – CIRCUIT COURT CIVIL

All personnel, contractual and operating costs directly associated with clerk of court circuit court-civil case management and operations.

635.00 COURT REPORTER SERVICES – CIRCUIT COURT CIVIL

All personnel, contractual and operating costs directly associated with recording, reporting and transcribing all circuit court-civil proceedings to include itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.

636.00 CLINICAL EVALUATIONS – CIRCUIT COURT CIVIL

Costs associated with examinations required by court order or an individual agency, including psychological, psychiatric and medical examinations. This is a supplement to the due process charges paid by state appropriation.

637.00 COURT INTERPRETERS – CIRCUIT COURT CIVIL

All personnel, contractual and operating costs directly associated with providing non-English language and ADA interpretation. This is a supplement to the due process charges paid by state appropriation.

638.00 WITNESS COORDINATION/MANAGEMENT – CIRCUIT COURT CIVIL

All personnel, contractual and operating costs directly associated with witness attendance, including summons, travel and staff coordination of appearances, excluding itemized

6	5	x	.	x	x
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CIRCUIT COURT – FAMILY (EXCLUDING JUVENILE)



Eligible Entities include: All Counties



Court-Related Expenditure



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

651.00 COURT ADMINISTRATION – CIRCUIT COURT FAMILY

All personnel, contractual and operating costs directly associated with judicial circuit court-family case management and operations.

654.00 CLERK OF COURT ADMINISTRATION – CIRCUIT COURT FAMILY

All personnel, contractual and operating costs directly associated with clerk of court circuit court-family case management and operations.

655.00 COURT REPORTER SERVICES – CIRCUIT COURT FAMILY

All personnel, contractual and operating costs directly associated with recording, reporting, and transcribing all circuit court-family proceedings to include itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.

656.00 CLINICAL EVALUATIONS – CIRCUIT COURT FAMILY

Costs associated with examinations required by court order or an individual agency, including psychological, psychiatric and medical examinations. This is a supplement to the due process charges paid by state appropriation.

657.00 COURT INTERPRETERS – CIRCUIT COURT FAMILY

All personnel, contractual and operating costs directly associated with providing non-English language and ADA interpretation. This is a supplement to the due process charges paid by state appropriation.

658.00 WITNESS COORDINATION/MANAGEMENT – CIRCUIT COURT FAMILY

All personnel, contractual and operating costs directly associated with witness attendance, including summons, travel and staff coordination of appearances, excluding itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.

659.00 EXPERT WITNESS FEES – CIRCUIT COURT FAMILY

All fees paid to expert witnesses as a supplement to the due process charges paid by state appropriation.

667.00 COURT-BASED VICTIM SERVICES – CIRCUIT COURT FAMILY

All personnel, contractual and operating costs directly associated with the provision of court-based victim services.



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

669.00 OTHER FAMILY COURT PROGRAMS

All other personnel, contractual and operating costs directly associated with circuit court-family cases not identified in account codes 650-667.



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

6	7	x	.	x	x
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CIRCUIT COURT – JUVENILE



Eligible Entities include: All Counties



Court-Related Expenditure

671.00 COURT ADMINISTRATION – CIRCUIT COURT JUVENILE

All personnel, contractual and operating costs directly associated with judicial circuit court-juvenile case management and operations.



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services:
<https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

674.00 CLERK OF COURT ADMINISTRATION – CIRCUIT COURT JUVENILE

All personnel, contractual and operating costs directly associated with clerk of court circuit court-juvenile case management and operations.



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services:
<https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

6	9	x	.	x	x
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CIRCUIT COURT – PROBATE



Eligible Entities include: All Counties



Court-Related Expenditure

691.00

COURT ADMINISTRATION – PROBATE

All personnel, contractual and operating costs directly associated with judicial circuit court-probate case management and operations.



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, 112.061, and 733, F.S.

694.00

CLERK OF COURT ADMINISTRATION – PROBATE

All personnel, contractual and operating costs directly associated with clerk of court circuit court-probate case management and operations.



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, 112.061, and 733, F.S.

695.00

COURT REPORTER SERVICES – PROBATE

All personnel, contractual and operating costs directly associated with recording, reporting, and transcribing all circuit court-probate proceedings to include itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, 112.061, and 733, F.S.

696.00

CLINICAL EVALUATIONS – PROBATE

Costs associated with examinations required by court order or an individual agency, including psychological, psychiatric and medical examinations. This is a supplement to the due process charges paid by state appropriation.



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services: <https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, 112.061, and 733, F.S.

711.00 COURTHOUSE SECURITY

All personnel, contractual and operating costs associated with maintaining the security of the courthouse, including bailiffs and sheriff's deputies. The total amount in this account code should reconcile to the amount submitted to the Chief Financial Officer (CFO) on the following line item(s) of the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report.

Security (Part C – Operating Expenditures)

See Appendix D for a line-item crosswalk between the account code and the report.



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

712.00 COURTHOUSE FACILITIES

All personnel, contractual and operating costs associated with operational maintenance of court related facilities, including leases. The total amount in this account code should reconcile to the amount submitted to the CFO on the following line item(s) of the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report.

Facility Construction (Part B – Non-Recurring Fixed Capital Outlay Expenditures)
Lease/Rent Expense (Part C – Operating Expenditures)

Maintenance (Part C – Operating Expenditures) Utilities (Part C – Operating Expenditures)

See Appendix D for a line-item crosswalk between the account code and the report.



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

713.00 INFORMATION SYSTEMS

All personnel, contractual and operating costs associated with the Court's hardware, software, network, and other information systems services supplied either internally or by an outside provider. This does not include costs for the Clerk of Court's information and technology funded by the \$1.90 additional court cost cited in Section 28.24(12)(e)1, F.S. Funds associated with the \$1.90 should go in account 716.00.

The total amount in this account code should reconcile to the amount submitted to the CFO on the following line item(s) of the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report.

Communication Infrastructure (Part B – Non-Recurring Fixed Capital Outlay Expenditures)

Telephone System (Part C – Operating Expenditures)

Computer Equipment/Networks (Part C – Operating Expenditures)

Existing Radio Systems (Part C – Operating Expenditures)

Existing Multi-Agency Criminal Justice Information Systems (Part C – Operating Expenditures)

See Appendix D for a line-item crosswalk between the account code and the report.



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

714.00 PUBLIC LAW LIBRARY

All personnel, contractual and operating costs associated with providing legal reference materials to the public. Amounts in this account should be included in the quarterly Section 939.185, F.S. *Assessment of Additional Court Costs* report.

The total amount in this account code should reconcile to the amount submitted to the CFO on the following line item(s) of the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report.

Legal Library (Part D – Local Requirements)

See Appendix D for a line-item crosswalk between the account code and the report.



Sections 28.35(3)(a), 29.008, 112.061, and 939.185, F.S.

715.00 LEGAL AID

All personnel, contractual and operating cost associated with providing legal aid to the indigent of the community. Amounts in this account should be included in the quarterly Section 939.185, F.S. *Assessment of Additional Court Costs* report.

The total amount in this account code should reconcile to the amount submitted to the CFO on the following line item(s) of the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report.

Legal Aid (Part D – Local Requirements)

See Appendix D for a line-item crosswalk between the account code and the report.



Sections 28.35(3)(a), 29.008, 112.061, and 939.185, F.S.

716.00 CLERK OF COURT RELATED TECHNOLOGY

This account code was introduced in FY 2008-2009. All personnel, contractual and operating costs associated with the Clerk of the Court's hardware, software, network, and other information and technology systems services supplied either internally or by an outside provider funded with the revenue collected from the \$1.90 additional court cost cited in Section 28.24(12)(e)1, F.S.

These costs should **not** be reported on the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report as they are explicitly not county funds. See Appendix D for a line-item crosswalk between the report and the applicable account codes.



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

719.00 OTHER OPERATING COURT COSTS

All other personnel, contractual and operating costs associated with general operations not identified in account codes 710-718. The total amount in this account code should reconcile to the amount submitted to the CFO on the following line item(s) of the Section 29.0085, F.S. *Statement of County Funded Court-Related Functions* report.

Other (Part B – Non-Reoccurring Fixed Capital Outlay Expenditures) Courier/Subpoena Services (Part C – Operating Expenditures)

Auxiliary Aids (Part C – Operating Expenditures)



Other Communications Systems and Services (Part C – Operating Expenditures) Sections 28.35(3)(a), 29.008, and 112.061, F.S.

7	2	x	.	x	x
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COUNTY COURT – CRIMINAL



Eligible Entities include: All Counties



Court-Related Expenditure

721.00 COURT ADMINISTRATION – COUNTY CRIMINAL

All personnel, contractual and operating costs associated with judicial county court-criminal case management and operations.



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services:
<https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

724.00 CLERK OF COURT ADMINISTRATION – COUNTY CRIMINAL

All personnel, contractual and operating costs associated with clerk of court county court-criminal case management and operations.



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services:
<https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

739.00 OTHER COUNTY COURT – CRIMINAL COSTS

All other personnel, contractual and operating costs related to county court-criminal cases not identified in account codes 720-738.



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services:
<https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, 112.061, and 939.185, F.S.

7	4	x	.	x	x
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COUNTY COURT – CIVIL



Eligible Entities include: All Counties



Court-Related Expenditure



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services:
<https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

741.00 COURT ADMINISTRATION – COUNTY COURT CIVIL

All personnel, contractual and operating costs associated with judicial county court- civil case management and operations.

744.00 CLERK OF COURT ADMINISTRATION – COUNTY COURT CIVIL

All personnel, contractual and operating costs associated with clerk of court county court-civil case management and operations.

745.00 COURT REPORTER SERVICES – COUNTY COURT CIVIL

All personnel, contractual and operating costs associated with recording, reporting, and transcribing all county court-civil proceedings including itemized deposition costs. This is a supplement to the due process charges paid by state appropriation.

746.00 CLINICAL EVALUATIONS – COUNTY COURT CIVIL

Costs associated with examinations required by court order or an individual agency, including psychological, psychiatric and medical examinations. This is a supplement to the due process charges paid by state appropriation.

747.00 COURT INTERPRETERS – COUNTY COURT CIVIL

All personnel, contractual and operating costs associated with providing non-English language and ADA interpretation. This is a supplement to the due process charges paid by state appropriation.

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COUNTY COURT – TRAFFIC



Eligible Entities include: All Counties



Court-Related Expenditure

761.00 COURT ADMINISTRATION - TRAFFIC

All personnel, contractual and operating costs associated with judicial county court- traffic case management and operations.



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services:

<https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

764.00 CLERK OF COURT ADMINISTRATION – TRAFFIC

All personnel, contractual and operating costs associated with clerk of court county court-traffic case management and operations.



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services:

<https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 28.35(3)(a), 29.008, and 112.061, F.S.

765.00 TRAFFIC COURT HEARING OFFICER

All personnel, contractual and operating costs associated with county court-traffic hearing officers appointed in accordance with Section 318.30, F.S., and Rule 6.630, Florida Rules of Traffic Court.



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services:

<https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>



Sections 318.30, F.S.

769.00 OTHER COUNTY COURT – TRAFFIC COSTS

All other personnel, contractual and operating costs related to county court-traffic cases not identified in account codes 760-765.



Reference Guide for State Expenditures – See the reference information regarding the requirements applicable to the disbursements of funds by the Bureau of Auditing, Department of Financial Services:

<https://www.myfloridacfo.com/Division/AA/Manuals/documents/ReferenceGuideforStateExpenditures.pdf>

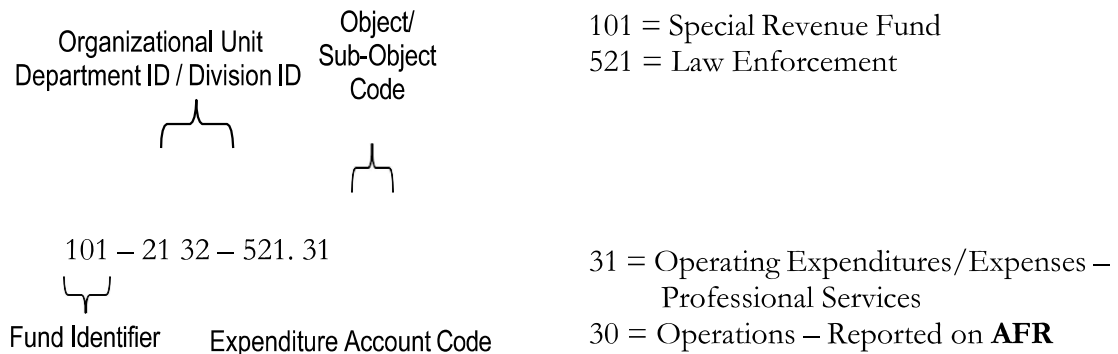


Sections 28.35(3)(a), 29.008, and 112.061, F.S.

Object & Sub-Object Classification Introduction

The eleventh and twelfth digits of the expenditure account designate the object classification. The object code is made up of sub-object codes that may be used at the budgetary level.

Example:



All reporting entities are required to use the object codes as outlined below when reporting the AFR to the Department of Financial Services:

10	Personnel Services Includes Sub-Object Codes 11 - 29
30	Operating Expenditures/Expenses Includes Sub-Object Codes 31 - 59
60	Capital Outlay Includes Sub-Object Codes 61 - 68
70	Debt Service Includes Sub-Object Codes 71 - 73
80	Grants and Aids Includes Sub-Object Codes 81 - 83
90	Other Uses Includes Sub-Object Codes 91 - 99

Object & Sub-Object Codes

10 PERSONNEL SERVICES

Includes 11 through 29

Expense for salaries, wages and related employee benefits provided for all persons employed by the reporting entity whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, terminal pay, and similar direct benefits as well as other costs such as Other Post Employment Benefits (OPEB) expense accrual, Worker's Compensation and Unemployment Compensation Insurance.

11 EXECUTIVE SALARIES

Includes salaries for elected and constitutional officials, and top-level management, and if earned, qualification salary for elected officials and constitutional officers.

12 REGULAR SALARIES AND WAGES

Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.

13 OTHER SALARIES AND WAGES

Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who are not part of the regular work force.

14 OVERTIME

Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement. This includes all overtime for official court reporters and electronic recorder operator transcribers.

15 SPECIAL PAY

Includes incentive pay for sheriffs, law enforcement officers and firefighters along with certification pay for employees in the Clerk, Tax Collector, Property Appraiser and Supervisor of Elections offices.

16 COMPENSATED ANNUAL LEAVE

Use this object code to capture payments for non-productive salary-related time
Code introduced in 2009 (FY08-09)

NOTE: This level of detail about compensated leave is **optional**

17 COMPENSATED SICK LEAVE

Use this object code to capture payments for non-productive salary-related time
Code introduced in 2009 (FY08-09)

NOTE: This level of detail about compensated leave is **optional**

18 COMPENSATED COMPENSATORY LEAVE

Use this object code to capture payments for non-productive salary-related time
Code introduced in 2009 (FY08-09)

NOTE: This level of detail about compensated leave is **optional**

21 FICA TAXES

Social Security matching/Medicare matching.

22 RETIREMENT CONTRIBUTIONS

Amounts contributed to a retirement fund.

23 LIFE AND HEALTH INSURANCE

Includes life and health insurance premiums and benefits paid for employees.

24 WORKERS' COMPENSATION

Premiums and benefits paid for Workers' Compensation insurance.

25 UNEMPLOYMENT COMPENSATION

Amounts contributed to the unemployment compensation fund.

26 OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Current Year expenditures related to OPEB
Object Code introduced in 2010 (FY09-10)

30 OPERATING EXPENDITURE/EXPENSES

Includes 31 through 59

Includes expenditures for goods and services, which primarily benefit the current period, and are not defined as Personnel services or capital outlays.

31 PROFESSIONAL SERVICES

Legal, medical, dental, engineering, architectural, appraisal, technological, and other services procured by the local unit as independent professional assistance even if the service can be procured by a contract. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

32 ACCOUNTING AND AUDITING

Generally, includes all services received from independent certified public accountants.

33 COURT REPORTER SERVICES

This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions.

34 OTHER SERVICES

Custodial, janitorial and other services procured independently by contract or agreement with persons, firms, corporations or other governmental units. Does not include contracts or services, which are defined under object codes 31, 32, 33, 46, or 47.

35 INVESTIGATIONS

Cost incurred for confidential matters handled pursuant to criminal investigations.

36 PENSION BENEFITS

Benefits paid to participants in the pension program.

40 TRAVEL AND PER DIEM

This includes the costs of public transportation, motor pool charges, and reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

41 COMMUNICATION SERVICES, DEVICES AND ACCESSORIES

Use for internet services, communication devices and communication accessories as well as for service plans for long distance and local service. Similarly, this code should include charges to maintain the phone systems within the facility and any other electronic signal.

Examples: Telephone, internet, cellular telephone, phone charger, telegraph

42 FREIGHT & POSTAGE SERVICES

Use for freight and express charges along with drayage, postage, and messenger service
Code introduced in 2009 (FY08-09)

43 UTILITY SERVICES

Electricity, gas, water, waste disposal, landfill, and other public and/or private utility services.

44 RENTALS AND LEASES

Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.

45 INSURANCE

Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.

46 REPAIR AND MAINTENANCE SERVICES

This account code should include costs incurred for the repair and maintenance of buildings, vehicles, and equipment including all maintenance and service contracts as well as non-capital renovation. Do not include custodial or janitorial services, which are recorded under object code 34. Do not include communications maintenance (phone systems, etc.), which are recorded under object code 41.

47 PRINTING AND BINDING

Cost of printing, binding, and other reproduction services, which are contracted for or purchased from outside vendors. Also, includes charges for printing, etc., which is performed by an in-house print shop.

48 PROMOTIONAL ACTIVITIES

Includes any type of promotional advertising on behalf of the local unit.

49 OTHER CURRENT CHARGES AND OBLIGATIONS

Includes current charges and obligations not otherwise classified.

51 OFFICE SUPPLIES

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

52 OPERATING SUPPLIES

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.

53 ROAD MATERIALS AND SUPPLIES

Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges.

54 BOOKS, PUBLICATIONS, SUBSCRIPTIONS, AND MEMBERSHIPS

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay when the purchases exceed the capitalization threshold. This object also includes subscriptions, memberships, and professional data costs.

55 TRAINING

Includes training and educational costs
Code introduced in 2009 (FY08-09)

59 DEPRECIATION

Depreciation of general fixed assets should not be recorded in the accounts of governmental funds. Depreciation of general fixed assets may be recorded in cost accounting systems or calculated for cost finding analyses; and accumulated depreciation may be recorded in the general fixed assets account group. Depreciation of fixed assets accounted for in a proprietary fund should be recorded in the accounts of that fund. Depreciation is also recognized in those trust funds where expenses, net income, and/or capital maintenance are measured.

60 CAPITAL OUTLAY

Includes 61 through 68

Outlays for the acquisition of or addition to fixed assets.

61 LAND

Land acquisition cost, easements and right-of-way.

62 BUILDINGS

Office buildings, firehouses, garages, jails, zoos, and parks and recreational buildings.

63 INFRASTRUCTURE

Structures and facilities other than buildings such as roads, bridges, curbs, gutters, docks, wharves, fences, landscaping, lighting systems, parking areas, storm drains, athletic fields, etc.

64 MACHINERY AND EQUIPMENT

Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment.

65 CONSTRUCTION IN PROGRESS

Used to account for undistributed work in progress on construction projects.

66 BOOKS, PUBLICATIONS, AND LIBRARY MATERIALS

Includes all books, publications, and other media, regardless of value, when purchased for use by libraries, educational institutions, and other institutions or facilities.

67 WORKS OF ART / COLLECTIONS

Works of art, historical treasures, etc. that (1) are held for the benefit of the public, education or research, rather than for financial gain, (2) are protected, unencumbered, cared for and preserved, and (3) are subject to an organizational policy regarding the proceeds from the sale of the items and acquisition of other collection items.

68 INTANGIBLE ASSETS

Per GASB Statement #51

Code introduced in 2009 (FY08-09)

CLERKS COURT SERVICES FRAMEWORK

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

CLERKS COURT SERVICES FRAMEWORK

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

CLERKS COURT SERVICES FRAMEWORK

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

CLERKS COURT SERVICES FRAMEWORK

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

CLERKS COURT SERVICES FRAMEWORK

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

CLERKS COURT SERVICES FRAMEWORK

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

CLERKS COURT SERVICES FRAMEWORK

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

CLERKS COURT SERVICES FRAMEWORK

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

CLERKS COURT SERVICES FRAMEWORK

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

CLERKS COURT SERVICES FRAMEWORK

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

CLERKS COURT SERVICES FRAMEWORK

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

CLERKS COURT SERVICES FRAMEWORK

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

CLERKS COURT SERVICES FRAMEWORK

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

CLERKS COURT SERVICES FRAMEWORK

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