



REPRESENTING
ALEX SINK
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA

MANATEE COUNTY
CLERK OF CIRCUIT COURT
BUDGET REVIEW

REPORT DATE:
February 11, 2009

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ALEX SINK

CHIEF FINANCIAL OFFICER

INTRODUCTION

The Department of Financial Services (DFS) has completed a review of the budget certifications made by the Manatee County Clerk of Circuit Court's Office to the Clerks of Court Operations Corporation (CCOC), pursuant to Section 28.35(3)(b), Florida Statutes (F.S.). The scope of our review focused on validating the processes and methodologies utilized in the development of the Clerk's budgets for fiscal years 2005-2006 (FY 05-06), 2006-2007 (FY 06-07) and 2007-2008 (FY 07-08).

The Chief Financial Officer (CFO) has contracted with CCOC to establish a process for review and certification of court-related budgets submitted by the Clerks of Circuit Courts. The CCOC is responsible for calculating the maximum authorized annual budget, identifying budgets exceeding the maximum expenditure amounts for a standard list of court-related functions and identifying budgets that have insufficient revenues to cover court-related expenditures, pursuant to Section 28.36, F.S.

SUMMARY

- The FY 05-06, FY 06-07 and FY 07-08 approved budgets were \$6,155,290, \$6,566,449 and \$6,944,795 respectively.
- Manatee County has a population of 312,962 and had 134.02, 136.13, and 140.41 Full Time Employees (FTEs) budgeted to support court-related activities for FY 05-06, FY 06-07 and FY 07-08 respectively.
- Budgeted revenues and expenditures for FY 05-06 were \$5,504,450 and \$6,155,290 respectively, resulting in a budgeted deficit of \$650,840. Actual revenues and expenditures as reported by the Clerk for FY 05-06 detailed a surplus of \$424,139. The Clerk remitted the FY 05-06 surplus to the Department of Revenue (DOR) on December 29, 2006 for deposit in the General Revenue Fund, pursuant to the provisions of Section 28.37(4), F.S.
- Budgeted revenues and expenditures for FY 06-07 were \$5,690,165 and \$6,566,449 respectively, resulting in a budgeted deficit of \$876,284. Actual revenues and expenditures as reported by the Clerk for FY 06-07 detailed a surplus of \$763,105. The Clerk remitted the FY 06-07 surplus to DOR on December 31, 2007 for deposit in the General Revenue Fund, pursuant to the provisions of Section 28.37(4), F.S.

- Budgeted revenues and expenditures for FY 07-08 are \$5,932,000 and \$6,944,795 respectively, resulting in a \$1,012,795 budgeted deficit. Monthly disbursements from the Clerks of the Court Trust Fund are scheduled to fund the Clerk's projected deficit pursuant to CCOC directive.
- The Clerk has an internal system and reporting procedures for measuring and reporting on all required performance standards.

SCOPE, OBJECTIVES AND METHODOLOGY

Scope

The Scope of our review included an analysis of the development of the Clerk's FY 05-06, FY 06-07 and FY 07-08 budgets. Our review was conducted on March 26 - 28, 2008 at the Manatee County Clerk of Circuit Court's Office.

Objectives and Methodology

The budget review was conducted with the following objectives:

- Each Clerk shall develop a budget funded from fees, services charges, court costs and fines, pursuant to Sections 28.35, 28.36 and 28.37, F.S. Clerks must provide detailed information on expenditures necessary for the performance of court-related functions using the court-related codes in the Uniform Accounting System Manual (UASM). The budget shall be submitted annually to CCOC for review and approval. The CCOC budget approval process focuses on the following key components:
 - Overhead Cost Allocation – The Manatee County Clerk's Office applied a 55.84 and 55.22 percent cost allocation rate to the FY 05-06 and FY 06-07 certified annual budgets. A 55.83 percent cost allocation rate is being utilized for the FY 07-08 budget.
 - Our review of supporting documentation disclosed that the methodologies used to calculate and distribute overhead costs were reasonable.
 - Distribution of Court-Related FTEs – The Manatee County Clerk's Office budgeted 134.02 of 240.00, 136.13 of 246.50 and 140.41 of 251.50 FTEs for FY 05-06, FY 06-07 and FY 07-08 respectively, to support court-related functions.
 - General Fund Expenditures – The final approved budget for FY 05-06 was \$6,155,290 which included a budget reserve of \$222,480. Major expenditure categories were: Personal Services (\$5,545,918), Operating Expenses (\$378,892) and Capital (\$8,000). The final approved budget for FY 06-07 was \$6,566,449 which included a budget reserve of \$188,665. Major expenditure categories were: Personal Services (\$5,971,802), Operating Expenses (\$397,610) and Capital (\$8,372).

The final approved budget for FY 07-08 was \$6,944,795 which included a budget reserve of \$309,525. Major expenditure categories are: Personal Services (\$6,231,494), Operating Expenses (\$398,254) and Capital (\$5,522).

- Revenue Forecasting – Budgeted revenues of \$5,504,450, \$5,690,165 and \$5,932,000 were calculated for FY 05-06, FY 06-07 and FY 07-08 respectively, based on prior period data and management’s assessment of future operational activities.
- Our review determined that the Clerk’s FY 05-06, FY 06-07 and FY 07-08 budgets were prepared pursuant to CCOC instructions and submitted in accordance with the provisions of Section 28.36, F.S.
- Expenditures during the review period were not limited to court-related functions as specified in Section 28.35(4)(a), F.S. The Manatee County Clerk’s Office reported \$1,742 for vehicle expenses and \$2,144 for administrative expenses for FY 05-06. The Clerk reported \$1,703 for vehicle expenses and \$856 for administrative expenses for FY 06-07. The Clerk reported \$183 for vehicle expenses through January 2008 for FY 07-08.
- Revenues for fees, services charges, court costs and funding for court-related functions for FY 05-06 and FY 06-07 were assessed pursuant to the provisions of Chapter 28, F.S. The Clerk’s budget for FY 07-08 was based on projected revenues from the same sources, pursuant to Section 28.36, F.S.
- Clerks are required to maintain a partial fee payment system, pursuant to Section 28.246, F.S. The Manatee County Clerk’s Office is currently utilizing an internal database system to account for partial fee payments. The Clerk is contracting with an external collection agency to assist with collecting delinquent accounts that are past due.
- Manatee County Clerk of Court was designated a “recipient” office for FY 05-06 by CCOC based upon a budgeted deficit of \$650,840. Monthly disbursements from the Clerks of the Court Trust Fund were scheduled to fund the Clerk’s projected deficit pursuant to CCOC directive. The Clerk reported a FY 05-06 surplus of \$424,139 based on actual revenues and expenditures of \$6,310,865 and \$5,886,726 respectively. The Clerk remitted the FY 05-06 surplus to DOR on December 29, 2006 for deposit in the General Revenue Fund, pursuant to the provisions of Section 28.37(4), F.S.
- Manatee County Clerk of Court was designated a “recipient” office for FY 06-07 by CCOC based upon a budgeted deficit of \$876,284. Monthly disbursements from the Clerks of the Court Trust Fund were scheduled to fund the Clerk’s projected deficit pursuant to CCOC directive. The Clerk reported a FY 06-07 surplus of \$763,105 based on actual revenues and expenditures of \$6,873,670 and \$6,110,565 respectively. The Clerk remitted the FY 06-07 surplus to DOR on December 31, 2007 for deposit in the General Revenue Fund, pursuant to the provisions of Section 28.37(4), F.S.

- The Manatee County Clerk of Court is designated a “recipient” office for FY 07-08 by CCOC based upon a budgeted deficit of \$1,012,795. Projected revenues and expenditures for FY 07-08 are \$5,932,000 and \$6,944,795 respectively. Through the time of our review (based on report data through January 2008), the Clerk’s Office reported a FY 07-08 surplus of \$652,286 based on revenues and expenditures of \$2,711,868 and \$2,059,582 respectively.
- The following performance measures were adopted by CCOC, pursuant to Section 28.35, F.S., for FY 05-06, FY 06-07 and FY 07-08:

Outputs – The outputs consist of the number of civil cases filed and the number of criminal defendants handled, by Court Divisions, as identified by the Clerk’s Office. The Clerk reported 58,007 new cases filed and 20,834 defendants during FY 05-06. The Clerk reported 63,662 new cases filed and 18,865 defendants during FY 06-07.

○ Outcome Measures – Timeliness and Collection Rate:

- Timeliness – New cases opened within a designated number of business days after the initial filing. The Clerk has the ability to collect data and report timeliness measures on new cases. The Clerk reported meeting or exceeding 20 of 20 performance standards to CCOC for FY 05-06. The Clerk reported meeting or exceeding 20 of 20 performance standards to CCOC for FY 06-07.
- Collection Rate – The collection rate is calculated by dividing collections by the adjusted assessments. The Clerk reported meeting or exceeding 8 of 9 collections performance standards to CCOC for FY 05-06. The Clerk reported meeting or exceeding 8 of 9 collections performance standards to CCOC for FY 06-07. The Clerk reported meeting or exceeding 8 of 9 collections performance standards to CCOC for the first quarter of FY 07-08.

○ Fiscal Management Measures – Fiscal Management Standards:

- Status Report - The Clerk reported meeting or exceeding 9 of 9 fiscal management standards to CCOC for FY 05-06.

FINDINGS AND RECOMMENDATIONS

Finding Number 1:

Based upon our review, we found the Clerk's budgeting practices and expenditure and revenue methodologies for State funds to be efficient and accurate. We concluded the Manatee County Clerk's Office is currently able to report on all required performance standards. However, expenditures during the review period were not limited to court-related functions as specified in Sections 28.35(4)(a) and 29.008, F.S. The Manatee County Clerk's Office reported unallowable expenditures of \$3,628 for vehicles and \$3,000 for administrative expenses that were outside the scope of State funding authority during FY 05-06, FY 06-07 and FY 07-08 (through January 2008).

Recommendation Number 1:

The Manatee County Clerk's Office should closely adhere to and follow all expenditure requirements prescribed in Florida Statutes. The Clerk should reimburse the Clerks of the Court Trust Fund for unallowable expenditures totaling \$6,445 for FY 05-06 and FY 06-07. The Clerk should transfer the unallowable expenditures totaling \$183 for FY 07-08, out of the court-related account. Documentation of any outstanding reimbursements or transfers should be completed and remitted to DFS within 30 days of receiving this report, pursuant to Section 28.36(4)(b), F.S.

Clerk Response: The Manatee County Clerk's Office requires vehicles to enable it to perform various functions by having employees travel to and from cities where both court and non-court functions are performed and to travel to and from various meetings, training and education. Expenses relating to these vehicles are necessary in performing the clerk's court-related functions. Additionally, the Clerk's Office expends administrative expenses for all clerk employees such as events recognizing employee retirement, career milestones, and other such events aimed at awarding longevity with the Clerk and fostering employee performance. The Clerk states these expenses are legal and reasonably related to the Clerk's administration of employees who perform court functions.

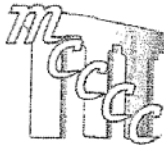
DFS Response: The Department’s interpretation of Florida Statutes is not based on implied authority. Expenditures specified for court-related functions are described in Sections 28.35(4)(a) and 29.008(1)(f)(2), F.S. Rule 69I-40.103, Florida Administrative Code, prohibits the spending of State funds on employee administrative expenses. Our recommendation remains that these expenditures are not specifically authorized and the Clerk should reimburse the Clerk of the Court Trust Fund.

REVIEW TEAM

Burton Marshall, *Chief, Bureau of Local Government*
Priscilla Bailey-Brown, *Financial Administrator*
Mark Gressel, *Professional Accountant Specialist*
Bob Johnson, *Professional Accountant Specialist*
Angie Lawson, *Professional Accountant Specialist*
Jessica Robinson, *Professional Accountant Specialist*
Jeremy Smith, *Professional Accountant Specialist*

EXHIBITS

Appendix A



Manatee County

Clerk of the Circuit Court and Comptroller

R.B. Chips Shore

P.O. Box 25400 • Bradenton, Florida 34206 • (941) 749-1800 • FAX (941) 741-4082 • www.manateclerk.com

June 17, 2008

State of Florida, Department of Financial Services
ATTN: Mark Gressel
200 East Gaines Street
Tallahassee, FL 32399-0300

Re: Audit of Manatee Clerk Court-related expenditures

Dear Mr. Gressel,

Thank you for the email requesting reimbursement from the Manatee Clerk as a result of an audit of expenses submitted as part of my office's court budget. The three audit spreadsheets covering fy05-06, fy06-07 and fy07-08 prepared by Angela Dawson have been reviewed and these expenditures have been consolidated into three categories contained in the attached spreadsheet.

The first sheet, named "undisputed", sets out those expenses from the audit report that will be reimbursed by the clerk. These expenses include such items as software, hardware and expenses related to the maintenance and upkeep of clerk facilities.

The second sheet, named "unchallenged", sets out expenses that were not charged to the court budget and should not have been included in the report.

The third sheet, named "disputed", sets out expenses the clerk believes are proper charges to the court budget. F.S. 29.35(4)(a) provides that the clerks may expend monies from the court budget to cover "reasonable administrative support costs to enable the clerk of the court to carry out these court-related functions." The expenses listed in this sheet fall into two basic categories:

1. Expenses related to the maintenance and upkeep of clerk vehicles.
2. Expenses related to costs associated with administrative activities that award employees for performance and promote efficiency, productivity and performance employees.

The clerk's office requires vehicles to enable it to perform its various functions by having employees travel to and from cites where both clerk court and non-court functions are performed and to travel to and from various meetings, training and education. Vehicles are not assigned to a particular department but are pooled and used by all. Expenses relating to these vehicles are necessary in performing the clerk's court-related functions. These

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Clerk of Circuit and County Court - Clerk of Board of County Commissioners - County Comptroller, Auditor and Recorder

Appendix A (continued)

expenses were allocated between court and non-court budgets in the same percentage as other administrative costs paid from the court budget and should be permitted.

The clerk's office, from time to time, expends administrative expenses for all clerk employees such as events recognizing employee retirement, career milestones, Take Your Child to Work Day and other such events aimed at awarding longevity with the clerk and fostering employee performance. These types of expenses are specifically permitted under Manatee County Ordinance 97-28 set forth in section 2-2-3, Manatee County Code of Ordinances, a copy of which is attached. Clerks, as constitutional officers are permitted to budget in accordance with the County's home rule budget authority and we have done so in Manatee County. These expenses are legal expenses reasonably related to the clerk's administration of employees who perform court functions. The expenses were allocated to the court budget in the same percentage as other administrative expenses and should be permitted.

Based on the foregoing, the clerk has reimbursed the state for the \$9,426.21 of undisputed expenses set forth in the spreadsheet, but challenges the \$6,445.14 of disputed expenses set forth therein. Administrative vehicle and employee expenses are reasonable and legal and serve the courts and benefit all employees, some of which perform court functions and some of which are supported by our county board budget. Denying these administrative expenses will subject the clerk to similar finding from the county board as the clerk is required to pay over its excess board revenue to the County.

I appreciate your attention to this and hope to receive a response regarding this matter soon.

Sincerely,



R.B. "Chips" Shore
Clerk of Circuit Court & Comptroller

CC: Senator Mike Bennett
Kenneth Kent
John Dew

Appendix A (continued)

Date	Reference	Expenditure	Vendor Name	Check #	Description	Amount	Alloc %	Court Expenditure
1	10/14/05	011901005 8.32	City of Breckenton	201747	Utilities	\$ 8.92	56%	\$ 5.00
4	10/19/05	H73983240 277.98	Dell	201887	Prior 'tee notes	\$ 277.95	56%	\$ 155.96
5	10/19/05	H73987258 24.20	Dell	201887	Photo Paper	\$ 24.20	56%	\$ 13.55
6	10/27/05	5859 4,705.00	Charohee Inc	202187	Parking garage renovations	\$ 4,705.00	56%	\$ 2,634.80
13	11/18/05	011901005 30.25	City of Breckenton	202696	Utilities	\$ 30.25	56%	\$ 16.94
14	12/01/05	7610501 4,820.00	Superior Asphalt Inc.	202922	Facility maintenance, road grade for parking garage	\$ 4,820.00	56%	\$ 2,587.20
76	12/20/05	IS11PURCI 208.17	Bredenton Rent All		Rental fee for bulldozer, chainsaw for landscaping	\$ 208.17	56%	\$ 116.56
					15.32 for gumballs			
					66.95 for gumballs			
					18.35 for gumballs			
78	12/20/05	IS11PURCI 170.02	ASHLEND VENDING CO		46.94 Software (appears to be returned on #80)	\$ 170.02	56%	\$ 95.21
					25.46 Keyboard			
					TOTAL 170.02			
16	12/21/05	011901005 54.64	City of Breckenton	203547	Utilities	\$ 54.64	56%	\$ 30.80
23	01/23/06	011901006 62.93	City of Breckenton	204269	Utilities	\$ 62.93	59%	\$ 35.24
83	02/24/06	IS01PURCI 279.91	Abby software house		Software for PDF transform	\$ 279.91	59%	\$ 155.75
33	04/19/06	118010060 188.79	City of Breckenton	206416	Utilities	\$ 188.79	56%	\$ 105.72
36	05/01/06	120513 4,230.00	Extract Systems LLC	206834	ID Shield Software Installation	\$ 4,230.00	56%	\$ 2,368.80
38	05/16/06	011901006 17.49	City of Breckenton	207149	Utilities	\$ 17.49	56%	\$ 9.79
98	05/25/06	IS04PURCI 299.99	T-Mobile		Blackberry	\$ 299.99	59%	\$ 167.99
50	07/19/06	011901006 14.65	City of Breckenton	208919	Utilities	\$ 14.65	56%	\$ 8.20
58	09/19/06	011901006 17.49	City of Breckenton	208591	Utilities	\$ 17.49	56%	\$ 9.79
68	09/27/06	011901006 17.49	City of Breckenton	210882	Utilities	\$ 17.49	56%	\$ 9.79
116	09/29/06	IS09PURCI 60.09	Abby software house		Software	\$ 60.09	56%	\$ 33.65
123	09/30/06	IS09PURCI 14.85	WallMart		Beverages	\$ 14.85	56%	\$ 8.37
1	10/17/06	011901006 17.49	City of Breckenton	211277	Water Services	\$ 17.49	56%	\$ 9.79
5	11/13/06	068010 414.00	Jim Rays Truck & Tractor	211842	Additional Load of Shell for Grading and Reeshaling Parking Lot	\$ 414.00	56%	\$ 231.84
6	11/17/06	011901006 17.49	City of Breckenton	211898	Water Services	\$ 17.49	56%	\$ 9.79
9	12/20/06	011901006 17.49	City of Breckenton	212826	Water Services	\$ 17.49	59%	\$ 9.79
10	12/20/06	T21362900 530.00	Dell	212826	Deit Marketing 4-pack	\$ 530.00	59%	\$ 296.80
17	01/24/07	011901007 17.49	City of Breckenton	213811	Water Services	\$ 17.49	59%	\$ 9.79
24	02/21/07	011901007 18.55	City of Breckenton	214402	Water Services	\$ 18.55	56%	\$ 10.38
26	03/21/07	011901007 18.55	City of Breckenton	215189	Water Services	\$ 18.55	56%	\$ 10.38
28	04/20/07	011901007 18.55	City of Breckenton	215994	Water Services	\$ 18.55	56%	\$ 10.38
29	05/18/07	011901007 18.55	City of Breckenton	218756	Water Services	\$ 18.55	56%	\$ 10.38
64	07/03/07	0705PC 209.75	T-Mobile		Accessories for Blackberry	\$ 209.75	59%	\$ 117.46
36	07/05/07	AR029473 70.00	Manatee Co Facilities	218078	Installing Fluorescent Light Fixture	\$ 70.00	56%	\$ 39.20
40	07/25/07	011901007 18.55	City of Breckenton	218631	Water Services	\$ 18.55	56%	\$ 10.38
41	08/27/07	AR029718 100.00	Manatee Co Informal on Services	219040	Relocation of phones	\$ 100.00	56%	\$ 56.00
43	08/21/07	011901007 18.55	City of Breckenton	219485	Water Services	\$ 18.55	56%	\$ 10.38
46	09/18/07	011901007 24.57	City of Breckenton	220257	Water Services	\$ 24.57	56%	\$ 13.76
6	10/17/07	071003 1,090.00	Jim Rays Truck & Tractor	221127	Grade and Reshaling Parking Lot	\$ 1,090.00	0%	\$ 0.00
1	10/23/07	011901007 9.90	City of Breckenton	221952	Water Services	\$ 9.90	0%	\$ 0.00
2	11/14/07	011901007 9.90	City of Breckenton	221641	Water Services	\$ 9.90	0%	\$ 0.00
3	12/18/07	011901007 8.90	City of Breckenton	222774	Water Services	\$ 8.90	0%	\$ 0.00
13	01/15/08	980821907 65.00	Christina Clyne	223455	T Mobile; Blackberry Reimbursement	\$ 65.00	0%	\$ 0.00
4	01/25/08	011901008 20.50	City of Breckenton	223590	Water Services	\$ 20.50	0%	\$ 0.00
5	01/25/08	118010080 (10.25)	City of Breckenton	223550	Water Services	\$ (10.25)	0%	\$ 0.00
					Agreed to reimburse amount	\$		\$ 9,426.21

Reimbursed expenditures

Appendix A (continued)

Date	Reference	Expenditure	Vendor Name	Check #	Description	Amount	Alloc %	Court
7	11/06/05	352.62	Quest Diagnostics	202452	Employee Drug Test	-	-	-
8	11/14/05	25.00	Manatee Memorial Hospital	202493	Employee Drug Test	-	-	-
16	12/07/05	117.54	Quest Diagnostics	203172	Employee Drug Test	-	-	-
22	01/18/06	49.00	Kenmys Sporting Goods	204130	Trophy Clips (like Binder Clips)	-	-	-
73	12/20/05	345.00	The Florida Mall Hotel		FL Conference	-	-	-
74	12/20/05	416.00	The Florida Mall Hotel, Quality Hotel		This portion of the expenditure, 355.00 plus 61.00 are for hotel during a conference. Please see number, 73.	-	-	-
81	02/24/06	420.19	Delta		Laurie Parker to Sarasota hotel stay	-	-	-
82	02/24/06	568.11	Hilton		Employee Recognition Pins - okay per BM	-	-	-
85	03/24/06	54.58	Pin Gallery		Manatee Observation and Ed is for bookmarks - OK per BM	-	-	-
86	03/24/06	437.12	Pin Gallery, Gnell, V W Elmick Assoc Inc, Manatee Observation & Education Center		Conference Airfare	-	-	-
88	04/25/06	312.59	Delta		Conference Hotel charges	-	-	-
89	04/25/06	733.21	Sheraton, Disney Resorts, Gaylord Palms Resorts		Fred Pryor Seminars videos and minimum wage poster - OKAY	-	-	-
90	04/25/06	233.87	Gnell, Fred Pryor Seminars		Conference Airfare	-	-	-
91	04/25/06	312.59	Delta		HR Seminar	-	-	-
94	05/25/06	173.31	Disney Resorts		Portion of travel expense, SW Air, is for a "Bl Tech" Conference - OK	-	-	-
95	05/25/06	697.96	Disney Resorts, Hampton Inns, SouthWest Air		Hotel Stay = 409.40 Gas = 30.40, Allowable b/c posted under Travel Account code	-	-	-
100	06/27/06	439.80	Gaylord Palms, Hess		Conference Labor Poster	-	-	-
101	06/27/06	294.76	Marriott		Conference Hotel charge	-	-	-
102	06/27/06	76.56	Gnell		FACC Conference	-	-	-
109	08/04/06	186.00	Disney Resorts		Travel - Expedia Registration for Trisa	-	-	-
110	08/04/06	151.00	Disney Resorts		It is a part of a hotel stay for the clerk.	-	-	-
112	08/04/06	5.00	Expedia		Conference Hotel Cost	-	-	-
114	08/04/06	7.46	Disney Resorts		Conference Hotel Cost	-	-	-
117	09/30/06	309.14	Disney Resorts		Conference Hotel Cost	-	-	-
118	09/30/06	309.14	Disney Resorts		Conference Hotel Cost	-	-	-
119	09/30/06	492.00	Disney Resorts		Conference Hotel Cost	-	-	-
14	10/16/07	29.59	Factory Card Outlet		Candy	29.59		Items Journalled out of court ledger

Appendix A (continued)

Date	Reference	Expenditure	Vendor Name	Check #	Description	Amount	Alloc %	Court Expenditure
15 10/16/07	0709PC	17.44	Michaels		Paper	17.44		journalled out of court ledger Items
16 10/16/07	0709PC	37.96	Wal-Mart		Frames	37.96		journalled out of court ledger Items
17 10/16/07	0709PC	28.62	Wal-Mart		Food and Frames	28.62		journalled out of court ledger Items
18 10/16/07	0709PC	69.00	Publix		Cake	69.00		journalled out of court ledger Items
19 10/16/07	77190	548.00	Fleming Lowe's		Refrigerator / Delivery & Removal of Old Fridge	548.00 + 59.00 = 607.00		journalled out of court ledger Items Both

Appendix A (continued)

	Date	Reference	Expenditure	Vendor Name	Check #	Description	Amount	Alloc %	Court Expenditure
2	10/14/05	79000667510	140.12	Shell	201753	Gas *see notes	140.12	56%	78.47
3	10/14/05	79000667510	128.48	Shell	201753	Gas *see notes	128.48	56%	71.95
9	11/10/05	81321	29.82	Jakes Automotive Center Inc	202598	Automotive Maintenance	29.82	56%	16.70
10	11/10/05	81332	175.00	Jakes Automotive Center Inc	202598	Automotive Maintenance	175.00	56%	98.00
11	11/10/05	81336	42.18	Jakes Automotive Center Inc	202598	Automotive Maintenance	42.18	56%	23.62
12	11/10/05	81380	42.18	Jakes Automotive Center Inc	202598	Automotive Maintenance	42.18	100%	42.18
16	12/16/05	79000667512	117.09	Shell	203352	Gas	117.09	56%	65.57
17	12/16/05	79000667512	79.74	Shell	203352	Gas	79.74	56%	44.55
19	01/06/06	051101	35.04	Lee Collins (Petty Cash)	203870	Balloons 7.99 Snacks 27.05 Total 35.04	35.04	56%	19.62
20	01/13/06	79000667601	43.37	Shell	203999	Gas	43.37	56%	24.29
21	01/13/06	79000667601	18.00	Shell	203999	Gas	18.00	56%	10.09
24	02/16/06	79000667602	176.78	Shell	204836	Gas	176.78	56%	99.00
25	02/16/06	79000667602	56.40	Shell	204836	Gas	56.40	56%	31.58
26	03/15/06	79000667603	89.19	Shell	205543	Gas	89.19	56%	49.95
30	04/12/06	79000667604	160.83	Shell	206239	Gas	160.83	56%	90.06
31	04/12/06	79000667604	36.00	Shell	206239	Gas	36.00	100%	36.00
32	04/11/06	167	585.00	Corner Café Inc	206257	Milestone Luncheon	585.00	56%	327.60
34	05/01/06	060420	9.59	Lee Collins (Petty Cash)	206812	Candy	9.59	56%	5.37
35	05/01/06	060406	13.48	Lee Collins (Petty Cash)	206812	Balloons	13.48	56%	7.55
37	05/10/06	79000667605	123.33	Shell	206978	Gas	123.33	56%	69.06
38	05/10/06	79000667605	31.15	Shell	206978	Gas	31.15	100%	31.15
41	06/01/06	0604	43.11	Lee Collins (Petty Cash)	207540	Bring your kids to work day party supplies	43.11	56%	24.14
42	06/13/06	84078	71.95	Jakes Automotive Center Inc	207865	Vehicle Maintenance	71.95	56%	40.29
43	06/13/06	84089	42.18	Jakes Automotive Center Inc	207865	Vehicle Maintenance	42.18	56%	23.62
44	06/13/06	84082	42.18	Jakes Automotive Center Inc	207865	Vehicle Maintenance	42.18	100%	42.18
45	06/16/06	79000667606	155.09	Shell	207893	Gas	155.09	56%	86.85
46	06/16/06	79000667606	147.53	Shell	207893	Gas	147.53	100%	147.53
47	06/21/06	1101190100606	20.33	City of Bradenton	208001	Utilities	20.33	56%	11.38
48	06/30/06	060601	11.90	Lee Collins (Petty Cash)	208368	Candy and Balloons	11.90	56%	6.66
49	06/30/06	060610	59.90	Lee Collins (Petty Cash)	208368	Frames and Decorations	59.90	56%	33.54
51	07/21/06	079000667607	86.16	Shell	208949	Gas for vehicles	86.16	56%	48.25
52	07/21/06	079000667607	76.50	Shell	208949	Gas for vehicles	76.50	100%	76.50
55	08/11/06	060705	11.62	Lee Collins (Petty Cash)	209460	Candy and Balloons Supplies for milestone celebration, retirement party, food, matchbox cars etc.	11.62	56%	6.51
56	08/11/06	060714	14.47	Lee Collins (Petty Cash)	209460	party, food, matchbox cars etc.	14.47	56%	8.10
57	08/16/06	79000667608	70.84	Shell	209574	Gas	70.84	56%	39.67
60	09/11/06	060728	35.42	Lee Collins (Petty Cash)	210301	Luncheon	35.42	56%	19.84
61	09/11/06	060901	8.29	Lee Collins (Petty Cash)	210301	Luncheon	8.29	56%	4.64
62	09/11/06	060901	13.27	Lee Collins (Petty Cash)	210301	Card for luncheon	13.27	56%	7.43

Disputed unallowed amounts

Appendix A (continued)

	Date	Reference	Expenditure	Vendor Name	Check #	Description	Amount	Alloc %	Court Expenditure
63	09/11/06	060901	16.97	Lee Collins (Petty Cash)	210301	Food: 9.23+7.74	16.97	56%	9.80
64	09/15/06	79000667609	165.46	Shell	210340	Gas	165.46	56%	92.86
65	09/15/06	79000667609	26.93	Shell	210340	Gas	26.93	56%	15.03
67	09/22/06	060928	717.75	Stoneybrook Golf Club	210682	Milestone Luncheon	717.75	56%	401.94
69	09/30/06	060928	16.55	Lee Collins (Petty Cash)	210722	Milestone Party Supplies	16.55	56%	9.27
70	09/30/06	060928A	18.15	Lee Collins (Petty Cash)	210722	Bagels, cream cheese, juice	18.15	56%	10.16
75	12/20/05	0511PURCH	302.35	Publix		Refreshment for supervisor training	302.35	56%	169.32
77	12/20/05	0511PURCH	37.25	Amoco		Gasoline	37.25	56%	20.86
79	01/24/06	0512PURCH	77.05	Manatee Observation & Education Center		Key Chains for Milestone party	77.05	56%	43.15
80	01/24/06	0512PURCH	749.95	Del, Paypal		office camera and printer	749.95	56%	419.97
84	02/24/06	0601PURCH	50.33	7-Eleven, BP Oil		Gas	50.33	56%	28.18
96	05/25/06	0604PURCH	58.35	Logos Unlimited		Child to workday bracelet	58.35	56%	32.88
97	05/25/06	0604PURCH	55.75	Oriental Trading Company		Party Supplies	55.75	56%	31.22
107	06/27/06	0606PURCH	35.79	7-Eleven		GAS	35.79	56%	20.04
108	06/27/06	0605PURCH	160.00	American Car Care		Vehicle Wash Coupons	160.00	56%	89.60
111	08/04/06	0606PURCH	65.99	Oriental Trading Company, Factory Card Outlet		Gift Badges and bags for July Milestone	65.99	56%	36.95
115	08/24/06	0607PURCH	695.23	Pin Gallery, LTM Party, Wal-Mart, Sonny's BBQ		Party Supplies, Pins (\$185.95) - OK per BM, Food, Gifts	509.28	56%	285.20
120	09/30/06	0609PRCH	191.75	The Woolly Sheep		milestone gift	191.75	56%	107.38
121	09/30/06	0609PRCH	169.19	Walmart, Stoneybrook Golf Course		143.55 Stoneybrook, 20% gratuity for luncheon 25.64 for frames and supplies for milestone	169.19	56%	94.75
TOTAL 169.19									
122	09/30/06	0609PRCH	18.97	Office Depot		Raffle Tickets	18.97	56%	10.82
2	10/27/06	79000667610	49.17	Shell	211443	Gas for Equinox	49.17	56%	27.54
3	10/27/06	79000667610	74.50	Shell	211443	Gas for Green Crown	74.50	100%	74.50
4	11/13/06	060810	934.00	Jim Rays Truck & Tractor	211842	Grade and Reshelling Parking Lot	934.00	56%	523.04
7	11/17/06	790006676110611	100.70	Shell	211883	Gas for Blue Crown & Equinox	100.70	56%	56.39
8	11/17/06	790006676110611	25.01	Shell	211883	Gas for Green Crown	25.01	100%	25.01
11	12/20/06	79000667612	75.86	Shell	212840	Gas for Blue Crown & Equinox	75.86	56%	42.48
12	12/20/06	79000667612	26.00	Shell	212840	Gas for Green Crown	26.00	100%	26.00
13	12/20/06	86277	29.82	Jakes Automotive Center	212846	Oil Change for the Green Crown	29.82	56%	16.70
14	12/20/06	86347	42.18	Jakes Automotive Center	212846	Oil Change for the Blue Crown	42.18	56%	23.62
15	12/20/06	86276	29.82	Jakes Automotive Center	212846	Oil Change for the Equinox	29.82	100%	29.82
16	01/17/07	790006677010611	24.65	Shell	213455	Gas for Green Crown	24.65	56%	13.80

Disputed unallowed amounts

Appendix A (continued)

	Date	Reference	Expenditure	Vendor Name	Check #	Description	Amount	Alloc %	Court Expenditure
18	02/02/07	061101SAIN	55396	Lee Collins (Petty Cash)	213776	Balloons/Candy	12.32	56%	6.90
19	02/02/07	061206SAIN	55396	Lee Collins (Petty Cash)	213776	Balloons	9.23	56%	5.17
20	02/02/07	061212CAMPANA	55396	Lee Collins (Petty Cash)	213776	Refreshments	22.24	56%	12.45
21	02/02/07	070106SAIN	55396	Lee Collins (Petty Cash)	213776	Balloons/Candy	9.76	56%	5.47
22	02/14/07	79000667702	55397	Shell	214219	Gas for Blue Crown and Equinox	56.12	56%	31.43
23	02/14/07	79000667702	55397	Shell	214219	Gas for Green Crown and One Car Wash	91.83	100%	91.83
25	03/16/07	79000667703	55398	Shell	214686	Gas for Blue Crown and Equinox	132.70	56%	74.31
27	04/18/07	79000667704	55399	Shell	215965	Gas for Blue Crown and Equinox	155.36	56%	87.00
30	05/23/07	79000667705	55401	Shell	216926	Gas for Equinox	85.25	56%	47.74
31	05/23/07	79000667705	55401	Shell	216926	Gas for Green Crown	19.76	100%	19.76
32	05/25/07	88088	55401	Jakes Automotive Center	217084	Oil change, rotate tires, fuel filter, air filter, replace wiper blades for Green Crown	149.48	56%	83.71
33	05/25/07	88122	55401	Jakes Automotive Center	217084	oil change, rotate tires, air filter for Equinox	69.99	56%	39.19
34	05/25/07	88084	55401	Jakes Automotive Center	217084	Oil change, rotate tires, fuel filter, air filter, replace wiper blades for Blue Crown	149.48	100%	149.48
35	06/13/07	79000667706A	55423	Shell	217483	Gas for Blue Crown and Equinox	221.47	56%	124.02
36	06/13/07	79000667706A	55423	Shell	217483	Gas for Green Crown	91.69	100%	91.69
37	06/27/07	1101180100706	55427	City of Bradenton	217678	Water Services	18.55	56%	10.39
39	07/18/07	79000667707	55427	Shell	218422	Gas for Blue Crown and Equinox	386.99	56%	216.71
42	08/17/07	79000667708	55435	Shell	219414	Gas for Blue Crown and Equinox	82.00	56%	45.92
44	08/21/07	070718CLYNE	55435	Lee Collins (Petty Cash)	219496	Muffins	11.72	56%	6.56
45	08/21/07	070719CAMPANA	55435	Lee Collins (Petty Cash)	219496	Dunkin Donuts / Food, etc; balloons; candy & balloons	45.78	56%	25.64
47	09/19/07	79000667709	55437	Shell	220269	Gas for Equinox	67.90	56%	38.02
48	09/26/07	89549	55447	Jakes Automotive Center	220468	Oil Change for Blue Crown	29.82	56%	16.70
49	09/26/07	89550	55447	Jakes Automotive Center	220468	Oil Change for Green Crown	29.82	56%	16.70
50	09/26/07	89553	55447	Jakes Automotive Center	220468	Oil Change for Equinox	29.82	100%	29.82
51	09/26/07	070924ORIENTI	55447	Richard Orienti	220507	Soda	24.37	56%	13.85
52	09/28/07	070924ORIENTI	55447	Richard Orienti	220507	Plates & Napkins / Pizza; Pizza; Ice	110.42	56%	61.84
53	11/29/06	0610	22.56	Wai-Mart		Refreshments	22.56	56%	12.63
54	01/04/07	0611PC	30.66	Shell		Gas for Equinox	30.66	56%	17.17
55	02/21/07	0701PC	88.15	Sain		Decorations; Candy	88.15	56%	49.36
56	03/22/07	0702PC	26.58	Kay		Gas for Equinox	26.58	56%	14.88
57	03/22/07	0702PC	54.06	Sain		Food and Frames	54.06	56%	30.27

Disputed unallowed amounts

Appendix A (continued)

	Date	Reference	Expenditure	Vendor Name	Check #	Description	Amount	Alloc %	Court Expenditure
58	03/22/07	0702PC	9.12	Wal-Mart		Frames	9.12	56%	5.11
59	05/31/07	0704PC	22.70	Wal-Mart		Food and Drinks	22.70	56%	12.71
60	05/31/07	0704PC	115.90	Factory Card Outlet/Take our Daughters & Sons		Bracelets/ Gift Bags	115.90	56%	64.90
65	07/03/07	0705PC	44.20	Annoco		Gas for Green Crown	44.20	56%	24.75
66	07/03/07	0705PC	41.60	Wolison		Gas for Equinox	41.60	56%	23.30
67	07/03/07	0705PC	17.68	Wal-Mart		Gift bags, food, etc.	17.68	56%	9.90
68	07/30/07	0706PCRD	42.41	Hess		Gas for Equinox	42.41	56%	23.75
69	04/04/07		33.00	Shell		Gas for Green Crown	33.00	100%	33.00
70	03/04/07		26.25	Tolksdorf		Gas	26.25	100%	26.25
124	11/14/05	79000667511	88.00	Shell		Gas	88.00	100%	88.00
Items Below do not have vouchers...but vouchers with same vendor have been pulled and are unallowable.									
Disputed unallowable charges									
									<u>\$ 6,445.14</u>

Disputed unallowable amounts

Appendix A (continued)

Sec. 2-2-3. Awards and incentives to employees, service groups, boards, etc.

(a) *Purpose.* The purpose of this section is to provide a more efficient and responsive local government to serve the needs of the people of Manatee County by the development of programs to provide for one or more of the following:

- (1) To recognize and award county employees whose performance exceeds standards to the community.
- (2) To recognize and reward community service groups for outstanding contributions to the community.
- (3) To recognize and reward individuals for their service to county government and the community as professionals, as volunteers, as members of advisory boards, councils, committees, and as corporate sponsors of county programs or programs of service to the community.
- (4) To promote, make known and engender goodwill, participation and cooperation of individuals, groups and organizations in the activities, services and programs of the county.
- (5) To promote efficiency and productivity and enhance the performance of duties by employees and volunteers.

(b) *Expenditures authorized.* Upon a determination by the board of county commissioners that an expenditure would accomplish one or more of the above stated purposes and in accordance with the requirements of subsection (c) the expenditure of funds for any of the following is hereby authorized:

- (1) Nonalcoholic refreshments at county-related functions.
- (2) All or a portion of the cost of meals or banquet expenses in connection with special meetings, educational programs, recognition and awards ceremonies, and other similar special events.
- (3) Meals and nonalcoholic refreshments in connection with recruitment proceedings for managerial employees.
- (4) Frames, plaques, certificates, trophies, pins, paperweights and other suitable tokens of recognition to acknowledge significant contributions.
- (5) Cash or personal property in connection with contests and competitions including a lump sum bonus program to award outstanding employees whose performance exceeds standards, if the program provides that a bonus payment may not be included in an employee's base rate of pay and may not be carried forward in subsequent years.
- (6) Souvenirs and other tokens commemorating and or promoting programs, events and undertakings of the county.
- (7) Additional vacation time or paid time off beyond the standard provisions of the personnel policies of the county or one of its officers as a part of an awards and incentives program.
- (8) Other expenditures specifically approved by the board of county commissioners whether similar or dissimilar to the nature of expenditures authorized herein, provided that the expenditure is approved in advance at a regular or special meeting of the board of county commissioners.

(c) *Establishment of programs and development of rules and procedures.*

- (1) All programs established and expenditures authorized under this section shall be approved in advance by resolution of the board of county commissioners upon a determination that the expenditure would accomplish one or more of the purposes

Appendix A (continued)

provided in subsection (a). All resolutions adopted under this section shall identify one or more of the purposes to be served as authorized in subsection (a), the expenditure to be made as provided in subsection (b), along with a statement describing the manner in which the expenditure will accomplish the purpose of the this section, a specific description of those who will be eligible beneficiaries of the program, and such other details as the board of county commissioners deems necessary and appropriate.

(2) Beginning October 1, 1999, all expenditures shall come from monies designed [designated] or approved for accomplishing the purposes of this section by the board of county commissioners at the time of adoption of the county budget or by subsequent amendment of such budget by the board of county commissioners. Nothing herein shall prohibit the use of personal property, goods or services donated to the county to fulfill the purposes of this section.

(3) The county administrator, along with the county attorney and the clerk of the circuit court, shall develop and administer rules and procedures for the approval of any expenditures under any programs of a continuing nature authorized by the board of county commissioners.

(4) The provisions of this subsection (c) shall not apply to expenditures authorized pursuant to other provisions of law including other county ordinances, to vacation, sick leave, compensated holidays, health care, and retirement benefits, or conditions of employment provided as a part of the county's personnel policies or employment contracts or, until October 1, 1997, to other programs previously authorized by the board of county commissioners. However, the provisions of this subsection (c) shall apply to the promotion of other community projects as referenced in Chapter 65-1886, Laws of Florida. The provisions of subsection (c)(2) shall not apply to expenses incurred under subsection (b)(7).

(d) *Application of section.* This section applies to all county departments, divisions and offices established pursuant to Article VIII, section 1(d) of the Constitution of the State of Florida, as well as the governing body of Manatee County.

(Ord. No. 83-20, §§ 1-3, 5-24-83; Ord. No. 97-28, §§ 2-5, 6-17-97; Ord. No. 99-64, § 1, 11-9-99)

Editor's note: Codification of nonamendatory Ord. No. 83-20, §§ 1-3, adopted May 24, 1983, as § 2-2-3 has been at the editor's discretion. Ord. No. 83-20 was implemented by Res. No. R-83-114, adopted Dec. 13, 1983.

Cross references: Expenditures for community projects, publicity, etc., § 1-1-36 et seq.; resolutions concerning fiscal procedure and budget, Ch. 3-35.