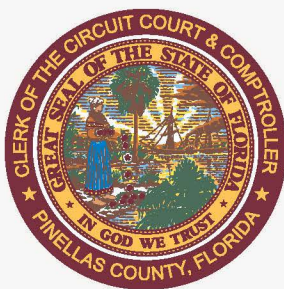




Pinellas County, FL
Clerk of the Circuit Court and Comptroller

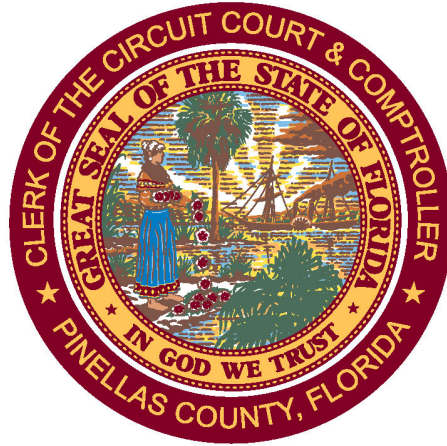
FINANCIAL STATEMENTS

Year Ended September 30, 2024
(With Summarized Financial Information
for the Year Ended September 30, 2023)



Ken Burke, CPA

Clerk of the Circuit Court and Comptroller
Pinellas County, FL



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Pinellas County, Florida
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
FINANCIAL STATEMENTS
For the year ended September 30, 2024
(With summarized financial information for the year ended September 30, 2023)

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Independent Auditor's Report

To the Honorable Ken Burke
Clerk of the Circuit Court and Comptroller
Pinellas County, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Pinellas County, Florida Clerk of the Circuit Court and Comptroller (the "Clerk") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Clerk's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the Clerk as of September 30, 2024, and the respective change in financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Clerk, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for a reasonable period of time.

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

Emphasis-of-Matter

As described in Note 1 to the financial statements, the accompanying financial statements were prepared for the purpose of complying with Section 218.39, Florida Statutes, and Section 10.557(3), *Rules of the Auditor General for Local Governmental Entity Audits*. These financial statements are not intended to be a complete presentation of the financial position of Pinellas County, Florida as of September 30, 2024, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

The financial statements include certain prior year summarized comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Clerk's financial statements for the fiscal year ended September 30, 2024, from which the summarized information was derived.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require Budgetary Schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical

context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report, dated January 13, 2025, on our consideration of the Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk's internal control over financial reporting and compliance.

Forvis Mazars, LLP

**Tampa, Florida
January 13, 2025**

BASIC FINANCIAL STATEMENTS

Pinellas County, Florida
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2024
(With summarized financial information as of September 30, 2023)

	General Fund	Court Fund	Public Records Modernization Fund	Totals	
				2024	2023
ASSETS					
Cash and cash equivalents	\$ 1,878,802	\$ 5,717,254	\$ 16,661,697	\$ 24,257,753	\$ 21,764,759
Due from Pinellas County, Florida Constitutional Officers	80,518	-	-	80,518	93,947
Due from Pinellas County, Florida Board of County Commissioners	102,783	1,365	-	104,148	66,559
Due from other governments	315,894	394,456	-	710,350	572,297
Accounts receivable	15,922	-	84,389	100,311	92,090
Prepaid items	186,062	-	372,947	559,009	425,032
Total assets	<u>2,579,981</u>	<u>6,113,075</u>	<u>17,119,033</u>	<u>25,812,089</u>	<u>23,014,684</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	844,252	1,760	226,667	1,072,679	928,354
Accrued liabilities	817,151	536,919	43,186	1,397,256	1,379,019
Due to Pinellas County, Florida Board of County Commissioners	732,516	27,991	12,943	773,450	2,405,412
Due to other governments	-	-	-	-	661,502
Deposits	-	4,145,616	-	4,145,616	738,670
Total liabilities	<u>2,393,919</u>	<u>4,712,286</u>	<u>282,796</u>	<u>7,389,001</u>	<u>6,112,957</u>
FUND BALANCES					
Nonspendable					
Prepaid items	186,062	-	372,947	559,009	425,032
Spendable					
Restricted	-	1,400,789	16,463,290	17,864,079	16,476,695
Total fund balances	<u>186,062</u>	<u>1,400,789</u>	<u>16,836,237</u>	<u>18,423,088</u>	<u>16,901,727</u>
Total liabilities and fund balances	<u>\$ 2,579,981</u>	<u>\$ 6,113,075</u>	<u>\$ 17,119,033</u>	<u>\$ 25,812,089</u>	<u>\$ 23,014,684</u>

The accompanying notes are an integral part of these financial statements.

Pinellas County, Florida
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the year ended September 30, 2024
(With summarized financial information for the year ended September 30, 2023)

	General Fund	Court Fund	Public Records Modernization Fund	Totals	
				2024	2023
REVENUES					
Charges for services	\$ 5,234,199	\$ 13,702,769	\$ 1,958,622	\$ 20,895,590	\$ 21,276,366
Intergovernmental	1,593,809	6,123,520	-	7,717,329	7,382,060
Fines and forfeitures	-	4,835,089	-	4,835,089	4,968,341
Interest income	152,948	111,802	854,331	1,119,081	869,844
Miscellaneous	7,607	299,206	-	306,813	438,528
Total revenues	<u>6,988,563</u>	<u>25,072,386</u>	<u>2,812,953</u>	<u>34,873,902</u>	<u>34,935,139</u>
EXPENDITURES					
General government:					
Salaries and benefits	20,643,428	24,092,066	355,065	45,090,559	42,276,670
Operating expenditures	3,192,286	980,320	845,804	5,018,410	5,599,388
Capital outlay	691,721	-	-	691,721	145,110
Total expenditures	<u>24,527,435</u>	<u>25,072,386</u>	<u>1,200,869</u>	<u>50,800,690</u>	<u>48,021,168</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(17,538,872)</u>	<u>-</u>	<u>1,612,084</u>	<u>(15,926,788)</u>	<u>(13,086,029)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in:					
Pinellas County, Florida Board of County Commissioners appropriations	17,662,510	-	-	17,662,510	18,084,910
Transfers out:					
Distribution of excess funds to Pinellas County, Florida Board of County Commissioners	(214,361)	-	-	(214,361)	(1,826,878)
Distribution of excess court revenue to the State of Florida	-	-	-	-	(940,258)
Total other financing sources (uses)	<u>17,448,149</u>	<u>-</u>	<u>-</u>	<u>17,448,149</u>	<u>15,317,774</u>
Net change in fund balances	(90,723)	-	1,612,084	1,521,361	2,231,745
Fund balances - beginning	276,785	1,400,789	15,224,153	16,901,727	14,669,982
Fund balances - ending	<u>\$ 186,062</u>	<u>\$ 1,400,789</u>	<u>\$ 16,836,237</u>	<u>\$ 18,423,088</u>	<u>\$ 16,901,727</u>

The accompanying notes are an integral part of these financial statements.

Pinellas County, Florida
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUND
September 30, 2024 and 2023

	2024	2023
ASSETS		
Cash and cash equivalents	\$ 30,189,997	\$ 40,546,150
Due from other governments	53,773	26,519
Total assets	30,243,770	40,572,669
 LIABILITIES		
Due to other governments	3,458,347	7,983,365
Total liabilities	3,458,347	7,983,365
 NET POSITION		
Restricted for:		
Court registry, bonds and other deposits	26,785,423	32,589,304
Total net position	\$ 26,785,423	\$ 32,589,304

The accompanying notes are an integral part of these financial statements.

Pinellas County, Florida
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUND
For the years ended September 30, 2024 and 2023

	2024	2023
ADDITIONS		
Fees and other amounts collected on behalf of other governments	\$ 329,798,925	\$ 364,332,406
Receipt of registry for court from citizens	30,648,967	43,657,423
Bonds, deposits and other court related collections	49,908,256	64,257,364
Total additions	410,356,148	472,247,193
DEDUCTIONS		
Fees and other amounts distributed to other governments	329,798,925	364,332,406
Disbursement of registry for court from citizens	31,444,372	43,310,718
Bonds, deposits and other court related distributions	54,916,732	63,363,164
Total deductions	416,160,029	471,006,288
Changes in net position	(5,803,881)	1,240,905
Net position - beginning	32,589,304	31,348,399
Net position - ending	\$ 26,785,423	\$ 32,589,304

The accompanying notes are an integral part of these financial statements.

Pinellas County, Florida
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024
(With summarized financial information for the year ended September 30, 2023)

NOTE 1 - Summary of Significant Accounting Policies

A. Reporting Entity

The Pinellas County, Florida, Clerk of the Circuit Court and Comptroller (Clerk) is an elected constitutional officer as provided for by the Constitution of the State of Florida. Pursuant to Section 129, Florida Statutes, the Clerk's budget for the General Fund is submitted to the Pinellas County, Florida, Board of County Commissioners (County) for approval; recording activities are approved by the Clerk based on anticipated revenues. The Court Fund budget is submitted to the Clerk of Court Operations Corporation of the State of Florida for approval. Additionally, the Public Records Modernization Fund budget is approved by the Clerk. The restricted fund balances represent resources for use by the Court Fund and Public Records Modernization Fund and are restricted by specific state statutes. In addition, for financial reporting purposes, the Clerk is included in basic financial statements of Pinellas County, Florida's (the "County").

B. Measurement Focus, Basis of Accounting, and Basis of Presentation

These financial statements include the general fund, special revenue funds, and fiduciary fund of the Clerk. The accompanying financial statements were prepared for the purposes of complying with Section 218.39, *Florida Statutes*, and Chapter 10.557(3), *Rules of the Auditor General for Local Governmental Entity Audits*.

Chapter 10.556(4), *Rules of the Auditor General for Local Governmental Entity Audits*, requires the Clerk's financial statements to present only fund financial statements. Accordingly, due to the omission of government-wide financial statements and related disclosures, including a management's discussion and analysis, these financial statements do not constitute a complete presentation of the financial position of the Clerk as of September 30, 2024 or September 30, 2023, and the changes in its financial position for the years then ended, in conformity with Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, but otherwise constitute financial statements prepared in conformity with U.S. generally accepted accounting principles.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available to finance current liabilities of the fiscal year).

For this purpose, the Clerk considers revenues to be available if they are collected within 60 days after the end of the current period. Charges for services, interest income, and other revenue are recognized as they are earned and become measurable and available to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for certain compensated absences, which are recognized as expenditures to the extent they have become due for payment. The appropriations from the County are the primary source of funds considered to be susceptible to accrual. Capital outlays expended in the governmental funds are capitalized in the government-wide financial statements of the County.

The Clerk utilizes the following major governmental funds:

General Fund – The General Fund is a major fund used to account for all revenues and expenditures applicable to the general operations of the Clerk, which are not accounted for in another fund. All operating revenue, which is not specifically restricted or designated as to use, is recorded in the General Fund.

Court Fund – This major special revenue fund is used to account for court-related functions as mandated by Section 28.37, *Florida Statutes*.

Pinellas County, Florida
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024
(With summarized financial information for the year ended September 30, 2023)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

B. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

Public Records Modernization Fund – This major special revenue fund is mandated by 1) Section 28.24(12)(d), *Florida Statutes*, to be held in trust by the Clerk and used exclusively for equipment and maintenance of equipment, personnel training, and technical assistance in modernizing the public records system of the Clerk, 2) Section 28.37 *Florida Statutes*, to be held in trust by the Clerk and used exclusively for additional Clerk court-related operational needs and program enhancements, and 3) Section 28.24 (12)(e), *Florida Statutes*, to be held in trust by the Clerk and used exclusively for court-related technology needs.

The Clerk’s General Fund activity is funded through service charges for recording instruments and documents into the official records and through appropriations from the County. Section 218.36(1), *Florida Statutes*, provides that the amount by which revenues and transfers exceed annual expenditures be remitted to the County within 31 days following the fiscal year for which the funding was provided. The amount of this distribution is recorded as a liability and as a transfer out (other financing use) in the accompanying financial statements.

The Court Fund activity is funded by fees authorized by Section 28.37, *Florida Statutes* for maintaining the County and Circuit Court records and collecting the fines and fees assessed by the courts. The court-related fees are retained by the Clerk and are to be used exclusively for funding court-related operations of the Clerk of the Circuit Court. The excess of revenues collected over expenditures as of the end of the fiscal year are required to be returned to the State.

The Public Records Modernization Fund is funded by a portion of recording fees and an additional amount is collected pursuant to Section 28.24(12)(e), *Florida Statutes*, and used exclusively for funding court-related technology needs.

Additionally, the Clerk reports the following fund type:

Fiduciary Fund – This fund is used to account for assets held by the Clerk in a fiduciary capacity for individuals, private organizations, and other governments. The fiduciary fund of the Clerk is custodial in nature, and the economic resources measurement focus and full accrual basis apply.

C. Cash and Cash Equivalents

Cash and cash equivalents are defined for financial reporting purposes as any liquid investment with original maturities of three months or less.

D. Prepaid Items

Certain payments to vendors reflect costs related to future periods and are reported as prepaid items in the fund financial statements.

E. Compensated Absences

Full-time employees of the Clerk are entitled to annual leave. Upon termination, the employee is paid accumulated annual leave up to the maximum allowable per Personnel Rule 4(c). Annual leave payments are included in salaries and benefit costs when the payments are due and payable to the employees. The Clerk does not and is not legally required to accumulate financial resources for these unmatured obligations. Accordingly, the liability for compensated absences is not reported in the governmental funds of the Clerk, but rather is reported in the government-wide financial statements of the County.

Pinellas County, Florida
 CLERK OF THE CIRCUIT COURT AND COMPTROLLER
 NOTES TO THE FINANCIAL STATEMENTS
 September 30, 2024
 (With summarized financial information for the year ended September 30, 2023)

NOTE 1 - Summary of Significant Accounting Policies (Continued)

F. Use of Estimates

The preparation of these financial statements is in conformity with Section 218.39, *Florida Statutes*, and Chapter 10.557(3), *Rules of the Auditor General for Local Governmental Entity Audits*, and requires management to make use of estimates that affect the reported amounts in the financial statements. Actual results could differ from the required estimates.

G. Financial Information for 2023

The financial statements include certain prior-year summarized comparative information in total but not by major fund. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States. Accordingly, such information should be read in conjunction with the Clerk’s financial statements for the year ended September 30, 2023, from which the summarized information was derived.

NOTE 2 - Cash

As of September 30, 2024 and 2023, the carrying value of the Clerk’s cash was as follows:

Type	2024	2023
Cash on hand	\$ 41,200	\$ 41,550
Demand deposits	30,675,203	62,269,359
Allspring - Treasury Plus Money Market Fund	23,731,347	—
Total cash and cash equivalents	<u>\$ 54,447,750</u>	<u>\$ 62,310,909</u>

Financial Statement Presentation	2024	2023
Governmental funds	\$ 24,257,753	\$ 21,764,759
Fiduciary funds	30,189,997	40,546,150
	<u>\$ 54,447,750</u>	<u>\$ 62,310,909</u>

Custodial Credit Risk: At September 30, 2024 and 2023, the Clerk’s demand deposits were entirely covered by federal depository insurance or by collateral pledged with the State Treasurer pursuant to Section 280, *Florida Statutes*. Under this Section, in the event of default by a participating financial institution (a qualified public depository), all participating institutions are obligated to reimburse the governmental entity for the loss.

Credit Risk: At September, 30, 2024 the Allspring - Treasury Plus Money Market Fund was rated AAAM by Standards and Poor’s and Aaa-mf by Moody’s.

Interest Rate Risk: The dollar weighted average days to maturity (WAM) of the Allspring - Treasury Plus Money Market Fund, at September 30, 2024, is 35 days. The weighted average life, at September 30, 2024, is 80 days.

Fair Value: The Allspring - Treasury Plus Money Market Fund meets all the necessary criteria to elect to measure all of its investments at amortized cost.

Pinellas County, Florida
 CLERK OF THE CIRCUIT COURT AND COMPTROLLER
 NOTES TO THE FINANCIAL STATEMENTS
 September 30, 2024
 (With summarized financial information for the year ended September 30, 2023)

NOTE 3 - Accounts Payable and Other Liabilities

Accounts payable in the governmental funds result from transactions with various vendors. Funds due to the Board of County Commissioners are amounts due to the County. Other due to amounts are amounts due to governmental entities other than the County. Deposits are funds held in trust that are due to the citizenry or their authorized representatives.

NOTE 4 - Capital Assets

Capital assets used in governmental fund type operations are capitalized in the basic financial statements of the County rather than in the governmental funds of the Clerk. Upon acquisition, such assets are recorded as expenditures in the governmental funds of the Clerk and capitalized at cost in the basic financial statements of the County. Capital assets are items with individual costs that meet or exceed the County’s capitalization threshold and have a useful life of more than one year. Capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are valued at acquisition value at the date of donation. The Clerk maintains custodial responsibility for the capital assets used by the office. No depreciation has been provided on capital assets in these financial statements. However, depreciation expense on these assets is recorded in the basic financial statements of the County.

NOTE 5 - Fund Balances

The Clerk accounts for its fund balances pursuant to GASB Statement Number 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. In accordance with this statement, fund balances are classified as either spendable or nonspendable. Spendable fund balances are further classified based on the extent to which there are external and internal constraints on the use of funds. See Note 1 which describes specific purposes of fund balance. The Clerk’s fund balances are categorized as follows:

Nonspendable fund balances are not in a spendable form or legally or contractually required to be maintained intact. The Clerk’s prepaid items that are not in spendable form fall into this category.

Restricted fund balances are spendable fund balances that are constrained for specific purposes, which are externally imposed by laws or regulations. The fund balances of the Court and Public Records Modernization Funds can only be used for purposes as authorized by Florida Statutes.

NOTE 6 - Long-Term Liabilities

The following is a summary of changes in general long-term liabilities, which are reflected in the basic financial statements of the County:

	<u>October 1, 2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>September 30, 2024</u>	<u>Due within one year</u>
Accrued compensated absences	\$ 3,188,004	\$ 3,752,439	\$ 3,503,290	\$ 3,437,153	\$ 337,501
	<u>October 1, 2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>September 30, 2023</u>	<u>Due within one year</u>
Accrued compensated absences	\$ 3,165,791	\$ 2,791,843	\$ 2,769,630	\$ 3,188,004	\$ 499,768

These liabilities are not reported in the financial statements of the Clerk, since they are not due and payable.

Pinellas County, Florida
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

(With summarized financial information for the year ended September 30, 2023)

NOTE 7 - Employee Retirement Plan

Substantially all full-time employees of the Clerk are eligible to participate in the State of Florida Retirement System (System), a cost-sharing, multiple-employer plan administered by the State of Florida, Division of Retirement for all state, county, school board, and approved agencies. The System offers eligible employees participation in either a defined benefit plan (Pension) or an alternative defined contribution plan (Investment Plan). Contribution rates are annually established statewide for all participating organizations. Accordingly, the actuarial information and related disclosures attributable to the Clerk's employees are not determinable. Employees participating in the Pension Plan who retire at or after age 62 with 6 years of credited service, or with 30 years of service regardless of age (minimum retirement qualifications), are entitled to a lifetime benefit equal to 1.6% for regular employees, 2.0% for senior management, and 3.0% for county elected officials for each year of credited service multiplied by the average of their top five fiscal year's earnings. Incremental percentage changes are given for continued service between ages 63 to 65 prior to retirement. Benefits will be reduced by 5% per year for vested employees who retire prior to a qualifying event.

Employees participating in the Investment Plan are vested after one year of service with no age requirements. The System also provides death and disability benefits. Benefits are established by Section 121, Florida Statutes and Chapter 22B, Florida Administrative Code.

Effective July 1, 2011, employees participating in the System are required to contribute 3 percent of their eligible earnings to the plan on a pre-tax basis. Plan changes for employees initially enrolled on or after July 1, 2011 also included plan vestiture after 8 years of service or 35 years of service and benefits based on the average of their highest 8 years of earnings. (Special Risk Class members must have 30 years of service regardless of age, or at age 60 and have vested to qualify for retirement.)

Effective July 1, 2017, rehired employees who were previously enrolled in the Investment Plan or the Senior Management Service Optional Annuity Plan, and who retired or left an FRS covered employer, were re-enrolled in their respective plan going forward.

Effective July 1, 1998, the Deferred Retirement Option Program (DROP) was established. Under this program, an employee may retire while continuing to work for a System employer for up to 60 months and have their benefits accumulate and earn interest in the Florida Retirement System Trust Fund. The participation in the program does not change conditions of employment. Once the DROP period ends, employment must be terminated, the employee will receive payment of the accumulated DROP benefits, and they will begin receiving payment of their monthly retirement benefit (in the amount determined at retirement adjusted for any applicable annual cost of living increases). Effective July 1, 2023, participation in the Deferred Retirement Option Program (DROP) was extended to 96 months.

The System publishes an annual report that provides 10-year historical trend information about progress made in accumulating sufficient assets to pay benefits when due. This report may be obtained by writing to Division of Retirement, Research and Education Section, P.O. Box 9000, Tallahassee, Florida 32315-9000, or by calling (877) 377-1737 or by accessing their internet site at:

http://www.dms.myflorida.com/workforce_operations/retirement/publications/annual_reports

The Clerk is required to contribute an actuarially determined rate. The contribution requirements of the Clerk are established and may be amended by the State of Florida. The contribution rates are reviewed each fiscal year with the effective date and rate changes defined by legislation (usually beginning each July 1). The recent contribution rates by job class were as follows:

Pinellas County, Florida
 CLERK OF THE CIRCUIT COURT AND COMPTROLLER
 NOTES TO THE FINANCIAL STATEMENTS
 September 30, 2024

(With summarized financial information for the year ended September 30, 2023)

NOTE 7 - Employee Retirement Plan (Continued)

	October 2022 through June 2023	July 2023 through June 2024	July 2024 through September 2024
Elected County Officials	57.00 %	58.68 %	58.68 %
Senior Management	31.57 %	34.52 %	34.52 %
Regular	11.91 %	13.57 %	13.63 %
DROP	18.60 %	21.13 %	21.13 %

The Clerk’s required contributions to the plan for the years ended September 30, 2024, 2023 and 2022 were \$4,360,093, \$3,807,200 and \$3,377,920 respectively. This represents 15.43%, 13.96% and 12.68% of covered payroll, respectively. The Clerk’s portion of the net pension liability and the associated footnotes are not reported in the financial statements of the Clerk, but are reported in the basic financial statements of the County.

NOTE 8 - Other Postemployment Healthcare Benefits (OPEB) Plan

Plan Description - The Clerk participates in a single-employer defined benefit healthcare plan that covers eligible retirees and their dependents of the Board of County Commissioners, all Constitutional Officers (with the exception of the Sheriff), and the Pinellas County Planning Council. The County administers the plan and establishes the benefits. The healthcare plan does not issue a stand-alone financial report; however, additional actuarial information regarding the plan as a whole is disclosed in the notes to the financial statements of the County.

The County pays a percentage of the premium for medical and dental insurance for the former employees with at least 10 years of service who retired prior to October 1, 2004, equivalent to the premium paid for active employees. For non-Medicare eligible retirees, employees enrolled in DROP and those within 5 years of normal FRS retirement prior to October 1, 2004, with 10 years of service, the County will continue funding at the same level as active employees. For employees not part of the previously mentioned groups who were hired prior to January 1, 2011 and retire on or after October 1, 2004, a health insurance subsidy based on length of service will be provided. The subsidy will range from 25% of the premium for 10 years of service, increasing by 3.33% per year of service to 75% for 25 years or more, calculated on the single premium of the lowest cost plan.

Funding Policy - The contribution requirements of the plan members and the employers are established and may be amended by the County. The plans are financed on a pay-as-you-go basis. Participating agencies contribute an additional amount per each active employee to fund retiree health care. The Clerk contributed \$861,717, \$817,726 and \$973,911 to the plan during fiscal years 2024, 2023 and 2022, respectively, to fund OPEB benefits.

The liability, deferred inflow and deferred outflow of resources, and expense for other postemployment benefits, calculated in accordance with Governmental Account Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, are reported in the financial statements of the County.

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Pinellas County, Florida
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024

(With summarized financial information for the year ended September 30, 2023)

NOTE 9 - Related-Party Transactions

The Clerk of the Circuit Court and Comptroller incurred costs and charges from the Board of County Commissioners during the fiscal years ended September 30, 2024 and 2023 for various services as follows:

	2024	2023
Health Insurance	\$ 9,710,292	\$ 8,415,201
Risk Financing	49,540	58,640
Information Technology	42,046	32,643
Fleet	76,561	62,005
Total Charges	\$ 9,878,439	\$ 8,568,489

During 2024 and 2023, the County provided funding to the Clerk that amounted to \$17,662,510 and \$18,084,910, respectively. At September 30, 2024 and 2023, the Clerk had a receivable due from other county constitutional officers of \$80,518 and \$93,947, respectively, and a receivable due from the Board of County Commissioners of \$104,148 and \$66,559, respectively. Additionally, at September 30, 2024 and 2023, the Clerk had amounts due to the County as follows:

	2024	2023
Distribution of excess funds	\$ 214,361	\$ 1,826,878
Amounts due for various services	72,822	53,152
Governmental funds payable to the County	287,183	1,880,030
Amounts held on behalf of the County	486,267	525,382
Total due to the Board of County Commissioners	\$ 773,450	\$ 2,405,412

NOTE 10 - Risk Management

The County is exposed to various risks of loss, including, but not limited to, general liability, property, auto and physical damage, and workers' compensation. The County is substantially self-insured and accounts for and finances its risks of uninsured loss through an internal service fund. All liabilities associated with these self-insured risks are reported in the basic financial statements of the County. During the fiscal years ended September 30, 2024 and 2023, the Clerk was charged \$49,540 and \$58,640, respectively, by the County for participation in the risk management program.

The County had purchased excess liability coverage for up to \$15 million per occurrence or claim with a \$30 million aggregate for various liability claims under the self-insured risk management program prior to March 1, 2013. From March 1, 2013 to March 1, 2021, the excess coverage limit was \$15 million per occurrence or claim and in the aggregate. As of March 1, 2021 to date, the excess coverage limit is \$10 million per occurrence or claim and in the aggregate. As of March 31, 2015, the self-insured retention funded by the Risk Fund became \$1 million. Effective March 1, 2017, that amount funded by the Risk Fund was raised to \$2 million. On March 1, 2023, the retention was reduced to \$1 million. Negligence claims in excess of the statutory limits set in Section 768.28, *Florida Statutes*, which currently provides for limited sovereign immunity of \$200,000 per person and \$300,000 per occurrence can only be recovered through a claims bill passed as an act of the State Legislature. The excess liability coverage carried by the County would cover damages awarded in the event of a claims bill, as well as several types of claims that are presented under Federal Law, or that occur outside the State of Florida, that may not be subject to *Florida Statute 768.28*.

The Clerk's Office maintains outside insurance coverage for worker's compensation claims only. There have been no significant changes in insurance coverage in the last year. Settled claims have not exceeded commercial coverage in any of the last three years.

Pinellas County, Florida
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2024
(With summarized financial information for the year ended September 30, 2023)

NOTE 10 - Risk Management (Continued)

Risk Management also purchases various property coverage for the County, including coverage for Clerk assets.

The County is also self-insured for medical and dental claims covering benefits-eligible employees and their eligible dependents. As required by Section 112.0801, *Florida Statutes*, retirees and their eligible dependents are provided the same health care coverage as is offered to active employees at the same premium cost (borne by the retiree) not to exceed the premium cost applicable to active employees. No excess insurance coverage has been acquired for these claims or premiums. An actuarial valuation is performed each year to estimate the amounts needed to pay prior and future claims and to establish reserves.

NOTE 11 - Claims and Contingencies

Litigation: The Clerk is involved as a defendant or plaintiff in certain litigation and claims arising from the ordinary course of operation. In the opinion of the Clerk and legal counsel, the range of potential recoveries or liabilities will not materially affect the financial statements of the Clerk.

Grants: Grant funds received by the Clerk are subject to audit by grantor agencies. Audits of these grants may result in disallowed costs, which may constitute a liability of the Clerk. In the opinion of management, disallowed costs, if any, would be immaterial to the financial statements of the Clerk.

NOTE 12 - Leases and Subscription-Based Information Technology Arrangements

The Clerk may lease assets for various terms under certain agreements that meet the definition of a lease under GASB Statement No. 87 – Leases. Additionally, the Clerk may enter into various agreements meeting the definition of subscription-based information technology arrangements (SBITAs) under GASB Statement 96. Detailed information about the Clerk’s leases and SBITAs, if applicable, can be found in the Pinellas County Annual Comprehensive Financial Report (ACFR) within the government-wide financial statements and related note disclosures.

Any leases or SBITAs that would be entered into by the Clerk are included as a lessee in the governmental fund financial statements of the County as other financing sources and capital outlay expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balance in the year of inception. Any payments made in accordance with the terms of the lease or SBITA are reported in the County financial statements as debt service expenditures (principal and interest) in the Statement of Revenues, Expenditures, and Changes in Fund Balance as they are incurred. In the Clerk financial statements, these payments are included in operating expenditures.

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REQUIRED SUPPLEMENTARY INFORMATION

Pinellas County, Florida
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the year ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 5,658,987	\$ 5,658,987	\$ 5,234,199	\$ (424,788)
Intergovernmental	1,400,000	1,643,800	1,593,809	(49,991)
Interest income	18,936	18,936	152,948	134,012
Miscellaneous	24	24	7,607	7,583
Total revenues	<u>7,077,947</u>	<u>7,321,747</u>	<u>6,988,563</u>	<u>(333,184)</u>
EXPENDITURES				
General government:				
Salaries and benefits	21,504,824	20,713,808	20,643,428	70,380
Operating expenditures	2,822,950	3,217,766	3,192,286	25,480
Capital outlay	51,817	691,817	691,721	96
Total expenditures	<u>24,379,591</u>	<u>24,623,391</u>	<u>24,527,435</u>	<u>95,956</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(17,301,644)</u>	<u>(17,301,644)</u>	<u>(17,538,872)</u>	<u>(237,228)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Pinellas County, Florida Board of County Commissioners appropriations	17,212,510	17,212,510	17,662,510	450,000
Transfers out:				
Distribution of excess funds to Pinellas County, Florida Board of County Commissioners	-	-	(214,361)	(214,361)
Total other financing sources	<u>17,212,510</u>	<u>17,212,510</u>	<u>17,448,149</u>	<u>235,639</u>
Net change in fund balance	(89,134)	(89,134)	(90,723)	(1,589)
Fund balance, beginning of year	89,134	89,134	276,785	187,651
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 186,062</u>	<u>\$ 186,062</u>

See accompanying note to required supplementary information.

Pinellas County, Florida
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COURT FUND**

For the year ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 14,059,611	\$ 14,059,611	\$ 13,702,769	\$ (356,842)
Intergovernmental	2,675,279	3,230,933	6,123,520	2,892,587
Fines and forfeitures	7,781,842	7,781,842	4,835,089	(2,946,753)
Interest income	-	-	111,802	111,802
Miscellaneous	-	-	299,206	299,206
Total revenues	<u>24,516,732</u>	<u>25,072,386</u>	<u>25,072,386</u>	<u>-</u>
EXPENDITURES				
General government:				
Salaries and benefits	24,492,394	24,092,066	24,092,066	-
Operating expenditures	914,641	980,320	980,320	-
Total expenditures	<u>25,407,035</u>	<u>25,072,386</u>	<u>25,072,386</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(890,303)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Reserves	(510,486)	(1,400,789)	-	1,400,789
Total other financing sources (uses)	<u>(510,486)</u>	<u>(1,400,789)</u>	<u>-</u>	<u>1,400,789</u>
Net change in fund balance	(1,400,789)	(1,400,789)	-	1,400,789
Fund balance, beginning of year	1,400,789	1,400,789	1,400,789	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,400,789</u>	<u>\$ 1,400,789</u>

See accompanying note to required supplementary information.

Pinellas County, Florida
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PUBLIC RECORDS MODERNIZATION FUND**

For the year ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Charges for services	\$ 2,403,160	\$ 2,403,160	\$ 1,958,622	\$ (444,538)
Interest income	-	-	854,331	854,331
Total revenues	<u>2,403,160</u>	<u>2,403,160</u>	<u>2,812,953</u>	<u>409,793</u>
EXPENDITURES				
General government:				
Salaries and benefits	2,193,998	2,193,998	355,065	1,838,933
Operating expenditures	5,129,036	5,129,036	845,804	4,283,232
Capital outlay	84,690	84,690	-	84,690
Total expenditures	<u>7,407,724</u>	<u>7,407,724</u>	<u>1,200,869</u>	<u>6,206,855</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,004,564)</u>	<u>(5,004,564)</u>	<u>1,612,084</u>	<u>6,616,648</u>
OTHER FINANCING SOURCES (USES)				
Reserves	(8,024,476)	(8,024,476)	-	8,024,476
Total other financing sources (uses)	<u>(8,024,476)</u>	<u>(8,024,476)</u>	<u>-</u>	<u>8,024,476</u>
Net change in fund balance	(13,029,040)	(13,029,040)	1,612,084	14,641,124
Fund balance, beginning of year	13,029,040	13,029,040	15,224,153	2,195,113
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,836,237</u>	<u>\$ 16,836,237</u>

See accompanying note to required supplementary information.

Pinellas County, Florida
CLERK OF THE CIRCUIT COURT AND COMPTROLLER
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2024

NOTE 1 - Budgetary Process

Florida Statutes Sections 129.021 and 129.03 govern the preparation, adoption, and administration of the Clerk's annual budget. The budget of the Clerk (to the extent of his function as ex-officio Clerk and Comptroller to the Board) is prepared for the general fund, which is submitted to and approved by the Board. The Clerk also prepares the budget related to his recording function based on anticipated fees.

Pursuant to Section 28.36, *Florida Statutes*, a balanced court-related budget shall be prepared on or before June 1 and submitted to the Clerk of Court Operations Corporation (Corporation) of the State of Florida. If the Clerk estimates that projected revenues are insufficient to meet anticipated expenditures, the Clerk is required to report the revenue deficit to the Corporation. Once the Corporation verifies the revenue deficit, the Clerk can increase fees up to the maximum amounts specified by law to resolve the deficit. If a revenue deficit is still projected, a request can be submitted to release funds from the Department of Revenue Clerks of Court Trust Fund.

Budgets for the General Fund, Court Fund and Public Records Modernization Fund are prepared on a basis consistent with accounting principles generally accepted in the United States of America. The annual budget serves as the legal authorization for expenditures. Any subsequent amendments to the Clerk's budget funded by the Board must be approved by the Board, and any subsequent amendments of the Court Fund budget must be approved by the Corporation. Expenditures may not legally exceed appropriations at the fund level. Appropriations lapse at year-end. Budgetary control is maintained at each respective fund level. Budgetary changes within each respective fund are made at the discretion of the Clerk.

The original budget is the first complete appropriated budget. The final budget is the original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized changes applicable to the fiscal year, whenever legally authorized.

OTHER REPORTS

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Ken Burke
Clerk of the Circuit Court and Comptroller
Pinellas County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Pinellas County, Florida Clerk of the Circuit Court and Comptroller (the “Clerk”) as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Clerk’s basic financial statements, and have issued our report thereon dated January 13, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Clerk’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Clerk’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Forvis Mazars, LLP

**Tampa, Florida
January 13, 2025**

Independent Auditor's Management Letter

To the Honorable Ken Burke
Clerk of the Circuit Court and Comptroller
Pinellas County, Florida

We have audited the financial statements of the Pinellas County, Florida Clerk of the Circuit Court and Comptroller (the "Clerk") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated January 13, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated January 13, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority is disclosed in the notes to the financial statements.

Financial Management

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Honorable Ken Burke
Clerk of the Circuit Court and Comptroller
Pinellas County, Florida

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Clerk of the Circuit Court and Comptroller, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Forvis Mazars, LLP

**Tampa, Florida
January 13, 2025**

Independent Accountant's Report

To the Honorable Ken Burke
Clerk of the Circuit Court and Comptroller
Pinellas County, Florida

We have examined the Pinellas County, Florida Clerk of the Circuit Court and Comptroller's (the "Clerk") compliance with the requirements of Sections 28.35, 28.36, 61.181 and 218.415, Florida Statutes, during the fiscal year ended September 30, 2024. Management is responsible for the Clerk's compliance with those requirements. Our responsibility is to express an opinion on the Clerk's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk complied with the aforementioned requirements in all material respects. An examination involves performing procedures to obtain evidence about the Clerk's compliance with those requirements, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Clerk's compliance with those requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement. Our examination does not provide a legal determination on the Clerk's compliance with the specified requirements.

In our opinion, the Clerk complied with the aforementioned requirements for the fiscal year ended September 30, 2024, in all material respects.

Forvis Mazars, LLP

**Tampa, Florida
January 13, 2025**