

**CONSOLIDATED FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT**

**FLORIDA ASSOCIATION OF COURT CLERKS, INC.
(d/b/a FLORIDA COURT CLERKS AND COMPTROLLERS),
FACC SERVICES GROUP, LLC (d/b/a CIVITEK), AND
CIVITEK NATIONAL, INC.
TALLAHASSEE, FLORIDA**

JUNE 30, 2017

**CONSOLIDATED FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT**

**FLORIDA ASSOCIATION OF COURT CLERKS, INC.
(d/b/a FLORIDA COURT CLERKS AND COMPTROLLERS),
FACC SERVICES GROUP, LLC, (d/b/a CIVITEK), AND
CIVITEK NATIONAL, INC.
TALLAHASSEE, FLORIDA**

JUNE 30, 2017

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Florida Association of Court Clerks, Inc.
(d/b/a Florida Court Clerks and Comptrollers),
FACC Services Group, LLC, (d/b/a CiviTek), and
CiviTek National, Inc.
Tallahassee, Florida

Report on Financial Statements

We have audited the accompanying consolidated financial statements of Florida Association of Court Clerks, Inc. (d/b/a Florida Court Clerks and Comptrollers), FACC Services Group, LLC (d/b/a CiviTek), and CiviTek National, Inc. (collectively, the Organization), which comprise the statements of financial position as of June 30, 2017 and 2016, and the related consolidated statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Certified Public Accountants

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MEMBERS OF AMERICAN AND FLORIDA INSTITUTES OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS PRIVATE COMPANIES AND S.E.C. PRACTICE SECTIONS

Board of Directors
Florida Association of Court Clerks, Inc.
(d/b/a Florida Court Clerks and Comptrollers),
FACC Services Group, LLC, (d/b/a CiviTek), and
CiviTek National, Inc.
Tallahassee, Florida

INDEPENDENT AUDITORS' REPORT
(Concluded)

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The consolidating information in Schedules I, II, III, and IV of the accompanying information is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves and other additional procedures, in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.



October 3, 2017
Tallahassee, Florida

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016
FLORIDA ASSOCIATION OF COURT CLERKS, INC.
(d/b/a FLORIDA COURT CLERKS AND COMPTROLLERS),
FACC SERVICES GROUP, LLC (d/b/a CIVITEK), AND
CIVITEK NATIONAL, INC.
TALLAHASSEE, FLORIDA

ASSETS

	2017	2016
Current Assets		
Cash and Cash Equivalents	\$ 11,559,237	\$ 11,281,253
Short-term Investments	7,921,170	7,552,752
Accounts Receivable	1,716,491	1,535,386
Due from the State of Florida	366,478	652,379
Prepaid Expense	310,028	361,509
Total Current Assets	21,873,404	21,383,279
Other Assets		
Deposits	311,896	11,896
Deferred Charges	103,327	33,227
Asset for Other Postemployment Benefits	214,115	142,305
Total Other Assets	629,338	187,428
Property and Equipment, Net of Accumulated Depreciation	4,389,043	4,165,113
Total Assets	26,891,785	25,735,820
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable and Accrued Expenses	2,922,159	2,090,865
Deferred Revenues	228,679	210,941
Current Portion of Capital Lease Obligation	84,914	136,633
Total Current Liabilities	3,235,752	2,438,439
Long-term Liabilities		
Capital Lease Obligation	0	84,915
Employee Benefit Liabilities	1,377,824	1,608,642
Total Long-term Liabilities	1,377,824	1,693,557
Total Liabilities	4,613,576	4,131,996
Net Assets		
Board Designated	5,732,440	5,700,570
Unrestricted	16,545,769	15,903,254
Total Net Assets	22,278,209	21,603,824
Total Liabilities and Net Assets	\$ 26,891,785	\$ 25,735,820

See accompanying notes.

**CONSOLIDATED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016
FLORIDA ASSOCIATION OF COURT CLERKS, INC.
(d/b/a FLORIDA COURT CLERKS AND COMPTROLLERS),
FACC SERVICES GROUP, LLC (d/b/a CIVITEK), AND
CIVITEK NATIONAL, INC.
TALLAHASSEE, FLORIDA**

	<u>2017</u>	<u>2016</u>
Revenues		
Membership Dues	\$ 136,000	\$ 136,000
Conferences, Seminars, and Workshops	465,360	407,550
Management Fees - Florida Trust	641,003	628,782
Education Allocation - Florida Trust	299,605	290,847
MyFloridaCounty Fees	9,406,391	9,148,196
MyPaymentPortal Fees	287,640	250,381
Comprehensive Case Information System Fees (CCIS)	1,875,230	1,700,997
Government Contracts	9,643,646	9,084,831
Investment Income	379,843	330,011
Miscellaneous	284,633	248,536
Total Revenues	<u>23,419,351</u>	<u>22,226,131</u>
Expenses		
Member Services	1,650,751	1,660,095
Florida Trust - Administration	441,253	527,293
Technical Assistance Program (TAP)	245,246	262,616
Child Support Enforcement Program	2,665,807	2,307,478
Comprehensive Case Management System	1,526,797	1,445,375
Communications Subsystem Contract (TCATS)	824,643	752,923
State Disbursement Unit - Case Registry and Resolution Team	939,486	972,617
Program Services	1,115,114	1,247,285
Comprehensive Case Information System (CCIS)	2,336,529	1,793,570
MyFloridaCounty	7,175,880	5,851,296
MyPaymentPortal	529,829	604,589
Public Access Portal	2,995,029	3,044,935
Other Program Support	298,602	264,325
(Total Expenses)	<u>(22,744,966)</u>	<u>(20,734,397)</u>
Increase in Unrestricted Net Assets	674,385	1,491,734
Net Assets, Beginning of Year	<u>21,603,824</u>	<u>20,112,090</u>
Net Assets, End of Year	<u>\$ 22,278,209</u>	<u>\$ 21,603,824</u>

See accompanying notes.

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016
FLORIDA ASSOCIATION OF COURT CLERKS, INC.
(d/b/a FLORIDA COURT CLERKS AND COMPTROLLERS),
FACC SERVICES GROUP, LLC (d/b/a CIVITEK), AND
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TALLAHASSEE, FLORIDA**

	<u>2017</u>	<u>2016</u>
Cash Flows from Operating Activities		
Change in Net Assets	\$ 674,385	\$ 1,491,734
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by (Used in) Operating Activities:		
Depreciation	929,466	913,011
Loss (Gain) on Investments	(44,243)	(159,631)
Changes in Assets - Decrease (Increase) and Liabilities - Increase (Decrease):		
Accounts Receivable	(186,105)	(332,361)
Due from the State of Florida	290,901	522,010
Prepaid Expenses	51,481	(96,355)
Deposits	(300,000)	0
Deferred Charges	(70,100)	103,546
Accounts Payable and Accrued Expenses	831,294	(632,653)
Deferred Revenue	17,738	73,829
Asset/Liability for Other Postemployment Benefits	(71,810)	69,181
Employee Benefit Liabilities	(230,818)	112,490
Net Cash Provided by (Used in) Operating Activities	<u>1,892,189</u>	<u>2,064,801</u>
Cash Flows from Investing Activities		
Purchase of Investments	(1,241,740)	(971,975)
Investment Sales/Maturities	917,565	810,412
Purchase of Property, Plant and Equipment	(1,153,396)	(650,862)
Net Cash Provided by (Used in) Investing Activities	<u>(1,477,571)</u>	<u>(812,425)</u>
Cash Flows from Financing Activities		
Payments on Capital Lease	(136,634)	(197,069)
Net Cash Provided by (Used in) Financing Activities	<u>(136,634)</u>	<u>(197,069)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	277,984	1,055,307
Cash and Cash Equivalents, Beginning of Year	<u>11,281,253</u>	<u>10,225,946</u>
Cash and Cash Equivalents, End of Year	<u>\$ 11,559,237</u>	<u>\$ 11,281,253</u>
<u>Supplemental Disclosures of Cash Flow Information</u>		
Cash Paid During the Fiscal Year for:		
Interest	<u>\$ 9,139</u>	<u>\$ 11,090</u>

See accompanying notes.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FLORIDA ASSOCIATION OF COURT CLERKS, INC.
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TALLAHASSEE, FLORIDA**

Note 1 - Summary of Significant Accounting Policies

The following summary describes the significant accounting policies followed by the Florida Association of Court Clerks, Inc. (d/b/a Florida Court Clerks and Comptrollers) (FCCC), FACC Services Group, LLC (d/b/a CiviTek) (CiviTek), and CiviTek National, Inc. (CNI) in the presentation of the consolidated financial statements.

FCCC is a tax-exempt entity organized to enable the members of FCCC, principally, Clerks of the Court, to more efficiently and effectively serve their constituents. This function is accomplished through legislative updates of laws affecting court clerks, educational seminars and workshops, and publications. Additionally, the FCCC administers several government contracts, as more fully described in Note 9.

CiviTek is a single member-owned, limited liability company of FCCC formed to administer all other activities entered into by FCCC. Its primary activities consist of providing technical assistance and software support to Clerks, and providing technical assistance in the implementation and administration of government contracts for FCCC.

CNI was formed as a for-profit corporation on October 31, 2011. The purpose of this entity is to conduct projects that generate taxable revenue. CNI is owned 100% by CiviTek.

Principles of Consolidation

The consolidated financial statements include the accounts of FCCC, CiviTek, and CNI. All significant accounts and transactions have been eliminated in consolidation. The term "Organization" refers to FCCC, CiviTek, and CNI, collectively.

The consolidated financial statements include the consolidated statements of financial position, consolidated statements of activities, and consolidated statements of cash flows, as determined using the accrual basis of accounting. Accordingly, revenue and expenses are recognized as earned or incurred.

Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) and *Accounting Standards Codification* (ASC) Subtopic 958-210, *Financial Statements of Not-for-Profit Organizations*. Accordingly, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Organization does not have any temporarily restricted or permanently restricted net assets.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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CIVITEK NATIONAL, INC.
TALLAHASSEE, FLORIDA
(Continued)

Note 1 - Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

Cash and cash equivalents, consist of checking and money market accounts, and liquid short-term investments in U.S. Government Securities through a bank repurchase agreement and mutual funds. Cash and cash equivalents are stated at cost plus accrued interest, which approximates market value.

Investments

Investments represent investments in certificates of deposit with varying maturities greater than three months and bond and equity mutual funds. The investment holdings are reported at fair value with gains and losses included in the statements of activities.

Accounts Receivable

Accounts receivable consist primarily of amounts due from various Florida counties related to the Organization's software maintenance and technical assistance programs, E-Filing Authority, and administrative fees due from the Florida Local Government Investment Trust (the Trust). This revenue is deemed to be fully collectible and an allowance for uncollectible amounts has not been recorded.

Due from the State of Florida

This balance is comprised of amounts billed to the State of Florida Department of Revenue (FDOR) for services performed in connection with the Child Support Enforcement contract (Contract No. CC600), amounts billed to the Florida Department of Highway Safety and Motor Vehicles for services performed in connection with the Communication Subsystem contract, and for grant amounts billed to the Florida Department of Law Enforcement.

Property and Equipment

Land, buildings, and equipment are carried at cost less accumulated depreciation. Depreciation is based on estimated service lives of depreciable assets and is provided using the straight-line allocation method. Property and equipment costing \$5,000 or more are recorded at cost with estimated lives of three to ten years for furniture and other equipment, and fifteen to thirty years for various buildings and leasehold improvements. Fully depreciated assets are retained in property and depreciation accounts until they are removed from service. In the case of disposals, assets and related depreciation are removed from the accounts and the net amounts, less the proceeds from disposal, are charged or credited to income.

Revenue Recognition

In general, revenues are recognized when the earnings process is substantially complete and goods have been delivered or services performed. Revenues primarily consist of registration fees, management fees, government contract revenues, and fees from MyFloridaCounty.

Income Taxes

FCCC has been recognized by the Internal Revenue Service as tax-exempt under Section 501(c)(6) of the Internal Revenue Code (IRC).

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FLORIDA ASSOCIATION OF COURT CLERKS, INC.
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CIVITEK NATIONAL, INC.
TALLAHASSEE, FLORIDA
(Continued)

Note 1 - Summary of Significant Accounting Policies (Concluded)

Income Taxes (Concluded)

CiviTek is considered to be a disregarded entity for purposes of filing information returns or income tax returns. In June 2000, the Florida Association of Court Clerks' Service Corporation, a taxable subsidiary, was merged into CiviTek, a limited liability company. The net assets of the taxable subsidiary were contributed to the newly formed limited liability company in complete liquidation of the taxable subsidiary. During its existence, the taxable subsidiary was required to pay income tax on its net taxable income. FCCC and CiviTek, a disregarded entity, are required to pay income taxes on any unrelated business income in fiscal years ended after June 30, 2000.

FCCC and CiviTek file consolidated informational returns in the U.S. federal jurisdiction. With a few general exceptions, this consolidated return is no longer subject to U.S. federal, state, and local tax examinations by tax authorities for the years before 2013.

CNI is a for-profit corporation and files federal and state tax returns as required. CNI generated an operating loss in previous years which will be carried over for tax purposes. Any tax liability that might result from the current year's operations is considered to be immaterial.

Employee Benefit Liabilities

The Organization has adopted benefit policies for employees for Paid Leave Time (PLT), covering vacation and sick time, and for Retirement Severance Benefits (RSB). Amounts for each benefit are accrued in the accompanying financial statements in accordance with the Organization's accounting policies. The PLT policy provides for employees to earn leave at rates dependent upon years of service, with unused portions above a balance of 80-hours either paid out annually or carried over to the next year, at the option of the employee. If an employee exceeds 300 hours of PLT accrual, the excess over 300 hours will automatically be paid out to the employee at the end of the fiscal year. The RSB policy provides for a one-time payment of this benefit upon retirement to any employee who has met the criteria of being at least 59 ½ years old and with 10 years of continuous service at their retirement date.

Date of Management's Review

The Organization has evaluated subsequent events and transactions for potential recognition or disclosure in the financial statements through October 3, 2017, the date the financial statements were available to be issued.

Reclassifications

Certain reclassifications were made to the previous year's amounts in order to conform to the current year presentation.

Note 2 - Cash and Cash Equivalents

Cash and cash equivalents are composed of the following at June 30:

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FLORIDA ASSOCIATION OF COURT CLERKS, INC.
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TALLAHASSEE, FLORIDA
(Continued)**

Note 2 - Cash and Cash Equivalents (Concluded)

	2017		2016	
	Bank Balance	Book Balance	Bank Balance	Book Balance
Cash in Banks	\$ 12,684,777	\$ 11,559,237	\$ 12,518,077	\$ 11,281,253

The Organization maintains cash balances at four banks. Accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2017 and 2016, the Organization’s uninsured cash balances were \$10,188,043 and \$10,653,215, respectively.

Note 3 - Investments

Investments at June 30, 2017 and 2016, consist of bond and equity mutual funds that provide for redemption at the Organization’s option and certificates of deposit with varying maturities greater than three months.

ASC Topic 820, *Fair Value Measurements and Disclosures*, issued by the FASB, establishes a framework of measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC Topic 820 are described below:

- **Level 1**—Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.
- **Level 2**—Inputs to the valuation methodology include: (1) quoted market prices for similar assets or liabilities in active markets; (2) quoted prices for identical or similar assets or liabilities in inactive markets; (3) inputs other than quoted prices that are observable for the asset or liability; and (4) inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability. The Organization holds no Level 2 investments.
- **Level 3**—Inputs to the valuation methodology are unobservable and significant to the fair value measurement. The Organization holds no Level 3 investments.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FLORIDA ASSOCIATION OF COURT CLERKS, INC.
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CIVITEK NATIONAL, INC.
TALLAHASSEE, FLORIDA
(Continued)

Note 3 - Investments (Concluded)

Investments consist of the following at June 30:

		2017		
	Fair Value	Historical	Unrealized	Market and
	Measurements	Cost	Gains (Losses)	Carrying
				Value
Short-term Investments				
Cash and Cash Equivalents	Level 1	\$ 23,303	\$ 0	\$ 23,303
Equity Funds	Level 1	2,487,717	281,672	2,769,389
Bond Funds	Level 1	5,186,301	(57,823)	5,128,478
Total Short-term Investments		\$ 7,697,321	\$ 223,849	\$ 7,921,170

		2016		
	Fair Value	Historical	Unrealized	Market and
	Measurements	Cost	Gains (Losses)	Carrying
				Value
Short-term Investments				
Cash and Cash Equivalents	Level 1	\$ 18,979	\$ 0	\$ 18,979
Equity Funds	Level 1	2,573,341	137,919	2,711,260
Bond Funds	Level 1	4,780,826	41,687	4,822,513
Total Short-term Investments		\$ 7,373,146	\$ 179,606	\$ 7,552,752

The components of investment income on cash and investments consist of the following at June 30:

	2017	2016
Interest and Dividends	\$ 202,943	\$ 193,992
Realized and Unrealized Gains (Losses)	176,900	136,019
Total Investment Income (Loss)	\$ 379,843	\$ 330,011

Note 4 - Property and Equipment

Property and equipment consisted of the following at June 30:

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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TALLAHASSEE, FLORIDA
(Continued)

Note 4 - Property and Equipment (Concluded)

	<u>2017</u>	<u>2016</u>
Land	\$ 609,024	\$ 609,024
Building	1,649,190	1,649,190
Furniture	280,866	280,866
Leasehold Improvements	338,293	338,293
Equipment	10,634,114	9,512,465
Vehicles	<u>116,298</u>	<u>116,298</u>
	13,627,785	12,506,136
(Accumulated Depreciation)	<u>(9,238,742)</u>	<u>(8,341,023)</u>
Total Property and Equipment, Net of Accumulated Depreciation	<u>\$ 4,389,043</u>	<u>\$ 4,165,113</u>

Total depreciation expense for the years ended June 30, 2017 and 2016, was \$929,466 and \$913,011, respectively.

Note 5 - Receivables

Accounts receivable consist of the following as of June 30:

	<u>2017</u>	<u>2016</u>
Accounts Receivable - Clerks	\$ 649,521	\$ 382,357
Accounts Receivable - E-Filing Authority	367,701	514,188
Accounts Receivable - Other	<u>699,269</u>	<u>638,841</u>
Total Accounts Receivable	<u>\$ 1,716,491</u>	<u>\$ 1,535,386</u>

Amounts Due from the State of Florida consist of the following as of June 30:

	<u>2017</u>	<u>2016</u>
Florida Department of Revenue - (CC600)	\$ 290,319	\$ 299,585
Florida Department of Highway Safety and Motor Vehicles - TCATS	76,159	76,159
Florida Department of Law Enforcement - CCIS Grant	<u>0</u>	<u>276,635</u>
Total Due from the State of Florida	<u>\$ 366,478</u>	<u>\$ 652,379</u>

Note 6 - Deposits

Deposits consist of the following as of June 30:

	<u>2017</u>	<u>2016</u>
Security Deposits	\$ 11,896	\$ 11,896
Central Disbursement Unit - Cash	<u>300,000</u>	<u>0</u>
Total Deposits	<u>\$ 311,896</u>	<u>\$ 11,896</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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TALLAHASSEE, FLORIDA
(Continued)

Note 7 - Lease Commitments

Operating Leases

On August 21, 2013, the Organization entered into a lease agreement for office space. This lease expires on September 30, 2019. On June 15, 2017, the Organization entered into a sub-lease agreement for office space which expires on September 30, 2018. For the years ended June 30, 2017 and 2016, total rental expense for office space was \$100,658 and \$105,340, respectively. The future minimum lease payments required under long-term lease agreements are as follows:

Year	Amount
2018	\$ 186,534
2019	103,254
2020	12,542
Total Minimum Lease Payments	\$ 302,330

Capital Leases

The Organization entered into capital lease agreements for the purchase of various computer equipment and related software. Terms of these agreements include annual or monthly payments over a three-year period. The assets are being depreciated over its productive life of five years.

The following is a summary of property held under the capital lease agreements as of June 30, 2017:

Computer Equipment	\$ 409,900
(Accumulated Amortization)	(190,820)
Net Book Value	\$ 219,080

Future lease payments under the capital lease agreements as of June 30, 2016, are as follows:

Year	Amount
2018	\$ 91,008
Total Minimum Lease Payments	91,008
(Amounts Representing Interest)	(6,094)
Present Value of Minimum Lease Payments	\$ 84,914

Interest expense incurred under the capital lease obligations totaled \$9,139 and \$11,090 for the periods ended June 30, 2017 and 2016, respectively.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FLORIDA ASSOCIATION OF COURT CLERKS, INC.
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TALLAHASSEE, FLORIDA
(Continued)

Note 8 - Retirement and Other Postemployment Benefit Plans

The Organization offers its salaried employees the opportunity to participate in a deferred compensation plan upon the attainment of three months' service under IRC Section 401(k).

Participating employees may contribute to the 401(k) plan via salary deferrals and are limited only by certain provisions of the IRC. Contributions to the plan by the employer are discretionary.

Employer contributions to the 401(k) plan for the years ended June 30, 2017 and 2016, were \$734,087 and \$652,270, respectively.

Other Postemployment Benefits

Effective January 1, 2006, the Organization adopted a Retiree Health Reimbursement Plan (the Plan) in which eligible employees can receive reimbursement of eligible medical expenses upon retirement. To be considered a participant in the Plan, an employee must retire from the Organization and have completed at least ten years of service, and have attained the age of sixty-five. The Plan qualifies as a medical plan under Section 105 of the IRC. The Organization makes annual contributions to fund the Plan depending on the funded status of the plan.

The Organization follows ASC Topic 712, *Compensation*, which requires the recognition of the funded status of the retirement-related benefit plan in the consolidated balance sheets and the recognition of the change in that funded status in the year in which the change occurs.

The following table sets forth the changes in benefit obligations, changes in Plan assets and the reconciliation of funded status at June 30:

	<u>2017</u>	<u>2016</u>
Change in Benefit Obligation		
Benefit Obligation, Beginning of Year	\$ 1,324,598	\$ 1,200,461
Service Cost	90,306	90,306
Interest Cost	57,392	51,831
Benefits Paid	(10,554)	(18,000)
Actuarial Loss or (Gain)	<u>(150,500)</u>	<u>0</u>
Total Benefit Obligation, End of Year	<u>1,311,242</u>	<u>1,324,598</u>
Change in Plan Assets		
Fair Value of Plan Assets, Beginning of Year	1,466,903	1,411,947
Actual Return on Plan Assets	122,392	72,956
Employer Contributions	0	0
Benefits Paid/Administrative Expenses	<u>(63,938)</u>	<u>(18,000)</u>
Total Fair Value of Plan Assets, End of Year	<u>1,525,357</u>	<u>1,466,903</u>
Funded Status – (Overfunded)	<u>\$ (214,115)</u>	<u>\$ (142,305)</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FLORIDA ASSOCIATION OF COURT CLERKS, INC.
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CIVITEK NATIONAL, INC.
TALLAHASSEE, FLORIDA
(Continued)

Note 8 - Retirement and Other Postemployment Benefit Plans (Concluded)

Other Postemployment Benefits (Concluded)

The net periodic benefit cost for the years ended June 30 included the following components:

	<u>2017</u>	<u>2016</u>
Service Cost	\$ 90,306	\$ 90,306
Interest Cost	57,392	51,831
Expected Return on Plan Assets	(73,239)	(72,956)
Amortization of Transition Obligation	29,394	29,394
Net Periodic Benefit Cost	<u>\$ 103,853</u>	<u>\$ 98,575</u>

The following economic assumptions were used:

	<u>2017</u>	<u>2016</u>
Weighted-Average Discount Rate	3.80%	4.35%
Expected Long-term Rate of Return on Plan Assets	5.20%	5.20%

The Organization expects to contribute \$0 to the Plan in fiscal year 2018.

The following benefit payments are expected to be paid:

<u>Year</u>	<u>Amount</u>
2018	\$ 28,822
2019	33,537
2020	33,302
2021	41,927
2022	50,485
2023-2026	278,643

The Plan's weighted-average asset allocation as of June 30 by asset category, are as follows:

Asset Category	<u>2017</u>	<u>2016</u>
Equity Securities	46%	43%
Fixed Income Securities	42%	42%
Cash and Money Market	12%	15%

Note 9 - Government Contracts

The following is a summary of government contracts:

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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Note 9 - Government Contracts (Continued)

	<u>2017</u>	<u>2016</u>
Traffic Citation Accountability and Transmission System (TCATS)	\$ 915,258	\$ 914,754
FDOR Contract CC600	2,150,711	2,234,105
Child Support Enforcement CLERC System	1,360,920	1,360,920
Maintenance and Service Contracts	2,119,338	1,893,317
E-Filing Authority Contract	2,379,087	2,400,100
FDLE – CCIS Grant	718,332	281,635
Total Government Contracts	<u>\$ 9,643,646</u>	<u>\$ 9,084,831</u>

Traffic Citation Accountability and Transmission System (TCATS) Contracts

The Association has entered into an agreement with the Florida Department of Highway Safety and Motor Vehicles to design, establish, operate, upgrade, and maintain a statewide Uniform Traffic Citation Accounting and Transmission System (TCATS). TCATS is an automated method of transmitting Uniform Traffic Citation (UTC) data from the sixty-seven Clerks of the Court offices to the Department of Highway Safety and Motor Vehicles' database. TCATS allows Florida Clerks to electronically transfer Citation, Disposition, and D6 data from their traffic management systems to FCCC, who in turn, consolidates the reports and transmits them to DHSMV. This agreement has been extended until June 30, 2020.

Florida Department of Revenue - Contract CC600

Effective September 1, 1998, the FCCC was awarded a contract to operate and maintain a State Disbursement Unit (SDU). The purpose of the SDU is to provide one central address for collection and disbursement of certain child support payments. In addition, the FCCC contracted to operate and maintain an automated state case registry, which must contain records of certain child support cases as required by the United States Department of Health and Human Services. On October 1, 2008, the contract changed the management of the SDU to the Florida Department of Revenue with the FCCC providing operation and maintenance of the CLERC system as necessary for the support of the SDU. This contract also supports FCCC's Resolution Team. The Resolution Team is the Clerk's instant access point to the SDU. All future contract revenues are also subject to the availability of federal and state funds. The term of the contract has been extended to September 30, 2021.

Child Support Enforcement - Local Entity Repository Collection (CLERC) System Contract

The CLERC application was established by the Legislature in 1992 and became operational in 1994. The CLERC system provides a common application for child support and alimony processing and case maintenance. The Organization designed CLERC to comply with Florida Statutes that mandated all depositories for child support be integrated. CLERC functions include: case maintenance, receipting, daily payment procedures, delinquency/judgment, warrant operations, and reporting. The Organization is currently in the maintenance and operating phase of this project. Revenues related to this contract are now included in the CC600 contract with the FDOR described above.

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Note 9 - Government Contracts (Concluded)

Maintenance and Service Contracts

The Organization provides software support and maintenance to Clerks in the State of Florida, including court related case maintenance, jury selection, witness tracking, data vaulting, website hosting and official records. In addition, the Organization has designed a case maintenance system specifically for Clerks in the State of Florida, which replaced the previous Comprehensive Case Management Systems (CCMS) applications. CLERICUS was designed and implemented as a fully integrated case maintenance system for all case types and was developed using the Microsoft.NET framework. Thirty-six counties are currently utilizing the CLERICUS software.

E-Filing Authority

The Florida Courts E-Filing Authority (the Authority) was established pursuant to Chapter 163, Florida Statutes. The Authority was established to create a public entity to manage the design, implementation, operation, upgrade, support, and maintenance of a portal for the receipt of electronically filed court records. The Authority has contracted with the Organization for the design, development, implementation, operation, upgrading, support, and maintenance of a state-wide E-Filing Court Records Portal (the Portal). Prior to this agreement, the Organization has operated the Portal under contract with the Authority at its own internal cost.

FDLE – CCIS Grant

In September of 2014, the Association was awarded a grant from the Florida Department of Law Enforcement (FDLE). This is a sub-grant of the Federal National Criminal History Improvement Program Grant. The total FDLE grant to the Association is for \$1,790,000 and requires a 10% matching contribution by the Association. The purpose of the agreement is to upgrade the Comprehensive Case Information System to the 3.0 version. This grant was completed during the fiscal year ended June 30, 2017.

Note 10 - Additional Projects

MyFloridaCounty

Florida Senate Bill 1334, known as the "*Clerks of the Circuit Court Public Records Act*" was passed in 1999 to require web-enabled document requisition and management of official records processed at the Clerk's offices. FCCC developed an internet portal, which made functionality available for online record index searches, document ordering, child support payments, traffic payments, and child support case inquiries. The MyFloridaCounty.com website handles transactions that would normally be handled either through the Clerk's walk-in counter or mailroom. FCCC earns processing fees from each transaction running through the internet portal. FCCC recognizes all associated MyFloridaCounty revenues when the earnings process is substantially complete and goods have been delivered or services performed. Revenues recognized for the years ended June 30, 2017 and 2016, were \$9,406,391 and \$9,148,196, respectively.

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(Continued)

Note 10 - Additional Projects (Concluded)

Comprehensive Case Information System (CCIS)

The CCIS is a secured internet portal providing a single point of access for state-wide court case information. CCIS contains court case information maintained by the Clerks of the Court. Users are granted access to court case information consistent with their specific roles and responsibilities based on Florida Statutes, Rules of Court, and Federal Guidelines. CCIS is designed for use by the judicial community, state and local law enforcement, state agencies, and the Florida Legislature as well as federal criminal justice agencies.

In a change to the Florida Statutes effective in fiscal year 2005, the Florida Legislature added a distribution to the Clerk's Association detailed in Section 28.24(12)(e)1. Each Court Clerk must submit ten cents of the four-dollar fee collected to fund court-related technology to the Clerk's Association for use in developing, administering, and maintaining the CCIS. Fees recognized for the years ended June 30, 2017 and 2016, were \$1,875,230 and \$1,700,997, respectively.

Florida Local Government Investment Trust

The Trust was established under the laws of the State of Florida for the purpose of providing investment funds through which public entities may pool funds in order to take advantage of permitted investments and maximize investment earnings. Three of the six Trustees of the Trust are appointed by the Executive Committee of FCCC. The Trust has entered into an agreement with the Organization to provide administrative services. Administrative fees paid to the Organization by the Trust totaled \$641,003 and \$628,782 for the years ended June 30, 2017 and 2016, respectively. In addition, the Trust has entered into an agreement with the Organization to provide education and training to local governments. Fees paid to the Organization by the Trust under this agreement totaled \$299,605 and \$290,847 for the years ended June 30, 2017 and 2016, respectively.

Note 11 - Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs benefited.

Note 12 - Board Designations

The Board of Directors established a reserve policy during the fiscal year ended June 30, 2016, to ensure the stability of the mission, programs, employment, and ongoing operations of the Organization and to provide a source of internal funds for organizational priorities such as building repair and improvement, program opportunity, and building capacity. Board Designations of net assets include the following as of June 30, 2017 and 2016:

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Note 12 - Board Designations (Concluded)

	<u>2017</u>	<u>2016</u>
Operating Reserve	\$ 1,726,583	\$ 1,400,157
Opportunity Fund Reserve	497,040	500,056
Building Expansion Reserve	1,144,294	800,089
Development Reserve	1,919,592	2,000,224
Churning Fund Reserve	444,931	1,000,044
Total Board Designated Net Assets	<u>\$ 5,732,440</u>	<u>\$ 5,700,570</u>

Note 13 - Schedule of Expenditures of Federal Awards

The Organization did not expend federal awards in excess of \$750,000 during the fiscal year ended June 30, 2017. Therefore, a federal single audit was not performed.

Note 14 - Future Accounting Pronouncements

The Financial Accounting Standards Board (FASB) recently issued Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities*. This ASU significantly amends the standards for the presentation and accompanying disclosures for nonprofit organizations. Some of the changes include the following:

- Requires a functional and natural classification of expenses.
- Requires the presentation of two classes of net assets instead of three.
- Requires additional disclosure of how a nonprofit organization manages liquidity and communicates the availability of financial assets to meet cash needs for general expenditures.
- Requires additional disclosures of the amounts and purpose of Board designations.
- Requires additional disclosures of the methods used to allocate costs among programs and support functions.

This standard will become effective for nonprofit entities with fiscal years beginning after December 15, 2017.

ACCOMPANYING INFORMATION

SCHEDULE I
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 2017
FLORIDA ASSOCIATION OF COURT CLERKS, INC.
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FACC SERVICES GROUP, LLC (d/b/a CIVITEK), AND
CIVITEK NATIONAL, INC.
TALLAHASSEE, FLORIDA

2017	FCCC	CiviTek	CiviTek National	Consolidating Entries	2017 Consolidated Totals
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 1,276,850	\$ 10,237,611	\$ 44,776	\$ 0	\$ 11,559,237
Short-term Investments	2,988,766	4,932,404	0	0	7,921,170
Accounts Receivable	649,114	1,067,377	0	0	1,716,491
Due from Clerks' Association	0	2,172,528	0	(2,172,528)	0
Due from CiviTek National, Inc.	0	1,538,278	0	(1,538,278)	0
Due from CiviTek	559,785	0	1,453,278	(2,013,063)	0
Due from State	366,478	0	0	0	366,478
Prepaid Expense	0	310,028	0	0	310,028
Total Current Assets	5,840,993	20,258,226	1,498,054	(5,723,869)	21,873,404
Investments and Other Assets					
Deposits	0	311,896	0	0	311,896
Deferred Charges	0	103,327	0	0	103,327
Investment in Subsidiary	19,396,311	(40,224)	0	(19,356,087)	0
Asset for Other					
Postemployment Benefit	32,117	181,998	0	0	214,115
Total Investments and Other Assets	19,428,428	556,997	0	(19,356,087)	629,338
Property and Equipment, Net of Accumulated Depreciation					
	0	4,389,043	0	0	4,389,043
Total Assets	25,269,421	25,204,266	1,498,054	(25,079,956)	26,891,785
Liabilities and Net Assets					
Current Liabilities					
Accounts Payable and Accrued Expenses	562,633	2,359,526	0	0	2,922,159
Due to CiviTek	2,172,528	0	1,538,278	(3,710,806)	0
Due to Clerks Association	0	559,785	0	(559,785)	0
Due to CiviTek National, Inc.	0	1,453,278	0	(1,453,278)	0
Deferred Revenue	0	228,679	0	0	228,679
Current Portion of Capital Lease Obligation	0	84,914	0	0	84,914
Total Current Liabilities	2,735,161	4,686,182	1,538,278	(5,723,869)	3,235,752
Long-term Liabilities					
Employee Benefit Liabilities	256,051	1,121,773	0	0	1,377,824
Total Long-term Liabilities	256,051	1,121,773	0	0	1,377,824
Total Liabilities	2,991,212	5,807,955	1,538,278	(5,723,869)	4,613,576
Net Assets					
Net Assets	22,278,209	0	0	0	22,278,209
Common Stock	0	6	0	(6)	0
Additional Paid-in Capital	0	29,727	0	(29,727)	0
Retained Earnings	0	19,366,578	(40,224)	(19,326,354)	0
Total Net Assets	22,278,209	19,396,311	(40,224)	(19,356,087)	22,278,209
Total Liabilities and Net Assets	\$ 25,269,421	\$ 25,204,266	\$ 1,498,054	\$ (25,079,956)	\$ 26,891,785

SCHEDULE II
CONSOLIDATING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017
FLORIDA ASSOCIATION OF COURT CLERKS, INC.
(d/b/a FLORIDA COURT CLERKS AND COMPTROLLERS),
FACC SERVICES GROUP, LLC (d/b/a CIVITEK), AND
CIVITEK NATIONAL, INC.
TALLAHASSEE, FLORIDA

2017	FCCC	CiviTek	CiviTek National	Consolidating Entry	2017 Consolidated Totals
Revenues					
Membership Dues	\$ 136,000	\$ 0	\$ 0	\$ 0	\$ 136,000
Conference, Seminars, and Workshops	458,060	7,300	0	0	465,360
Management Fees - Florida Trust	0	641,003	0	0	641,003
Education Allocation - Florida Trust	299,605	0	0	0	299,605
MyFloridaCounty Fees	0	9,112,739	293,652	0	9,406,391
MyPaymentPortal Fees	0	0	287,640	0	287,640
Comprehensive Case Information					
System Fees (CCIS)	1,875,230	0	0	0	1,875,230
Government Contracts	7,524,308	2,119,338	0	0	9,643,646
Intercompany Contracts	857,035	9,906,189	0	(10,763,224)	0
Investment Income	151,624	228,219	0	0	379,843
Miscellaneous	600	284,033	0	0	284,633
Total Revenues	11,302,462	22,298,821	581,292	(10,763,224)	23,419,351
Expenses					
Member Services	1,650,751	0	0	0	1,650,751
Florida Trust - Administration	41,449	441,253	0	(41,449)	441,253
Technical Assistance Program (TAP)	30,856	245,246	0	(30,856)	245,246
Child Support Enforcement Program	1,401,115	2,662,897	0	(1,398,205)	2,665,807
Comprehensive Case Management					
System	18,423	1,526,797	0	(18,423)	1,526,797
Communications Subsystem Contract					
(TCATS)	941,276	824,643	0	(941,276)	824,643
State Disbursement Unit - Case					
Registry and Resolution Team	2,347,876	1,008,486	0	(2,416,876)	939,486
Program Services	987,767	131,011	0	(3,664)	1,115,114
Comprehensive Case Information					
System (CCIS)	2,649,648	2,240,393	0	(2,553,512)	2,336,529
MyFloridaCounty	178,706	7,175,880	0	(178,706)	7,175,880
Public Access Portal	2,632,034	2,994,307	0	(2,631,312)	2,995,029
MyPaymentPortal	0	533,650	545,124	(548,945)	529,829
Other Program Support	139,639	158,963	0	0	298,602
(Total Expenses)	(13,019,540)	(19,943,526)	(545,124)	10,763,224	(22,744,966)
Increase (Decrease) in Unrestricted					
Net Assets Before Equity in					
Earnings of Subsidiary					
Equity in Earnings of Subsidiary	(1,717,078)	2,355,295	36,168	0	674,385
Equity in Earnings of Subsidiary	610,184	36,168	0	(646,352)	0
Increase (Decrease) in Net Assets	(1,106,894)	2,391,463	36,168	(646,352)	674,385
Equity Distribution to FCCC	1,781,279	(1,781,279)	0	0	0
Increase (Decrease) in Net Assets	674,385	610,184	36,168	(646,352)	674,385
Net Assets, Beginning of Year	21,603,824	18,786,127	(76,392)	(18,709,735)	21,603,824
Net Assets, End of Year	\$ 22,278,209	\$ 19,396,311	\$ (40,224)	\$ (19,356,087)	\$ 22,278,209

SCHEDULE III
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 2016
FLORIDA ASSOCIATION OF COURT CLERKS, INC.
(d/b/a FLORIDA COURT CLERKS AND COMPTROLLERS),
FACC SERVICES GROUP, LLC (d/b/a CIVITEK), AND
CIVITEK NATIONAL, INC.
TALLAHASSEE, FLORIDA

2016	FCCC	CiviTek	CiviTek National	Consolidating Entries	2016 Consolidated Totals
Assets					
Current Assets					
Cash and Cash Equivalents	\$ 1,560,465	\$ 9,643,023	\$ 77,765	\$ 0	\$ 11,281,253
Short-term Investments	2,838,724	4,714,028	0	0	7,552,752
Accounts Receivable	792,036	743,350	0	0	1,535,386
Due from Clerks' Association	0	2,563,914	0	(2,563,914)	0
Due from CiviTek National, Inc.	0	1,026,143	871,986	(1,898,129)	0
Due from CiviTek	275,915	0	0	(275,915)	0
Due from State	652,379	0	0	0	652,379
Prepaid Expense	0	361,509	0	0	361,509
Total Current Assets	6,119,519	19,051,967	949,751	(4,737,958)	21,383,279
Investments and Other Assets					
Deposits	0	11,896	0	0	11,896
Deferred Charges	0	33,227	0	0	33,227
Investment in Subsidiary	18,786,127	(76,392)	0	(18,709,735)	0
Asset for Other					
Postemployment Benefit	15,221	127,084	0	0	142,305
Total Investments and Other Assets	18,801,348	95,815	0	(18,709,735)	187,428
Property and Equipment, Net of Accumulated Depreciation					
	0	4,165,113	0	0	4,165,113
Total Assets	24,920,867	23,312,895	949,751	(23,447,693)	25,735,820
Liabilities and Net Assets					
Current Liabilities					
Accounts Payable and Accrued Expenses	364,706	1,726,159	0	0	2,090,865
Due to CiviTek	2,563,914	0	1,001,143	(3,565,057)	0
Due to Clerks Association	0	275,915	0	(275,915)	0
Due to CiviTek National, Inc.	0	871,986	25,000	(896,986)	0
Deferred Revenue	0	210,941	0	0	210,941
Current Portion of Capital Lease Obligation	0	136,633	0	0	136,633
Total Current Liabilities	2,928,620	3,221,634	1,026,143	(4,737,958)	2,438,439
Long-term Liabilities					
Capital Lease Obligation	0	84,915	0	0	84,915
Employee Benefit Liabilities	388,423	1,220,219	0	0	1,608,642
Total Long-term Liabilities	388,423	1,305,134	0	0	1,693,557
Total Liabilities	3,317,043	4,526,768	1,026,143	(4,737,958)	4,131,996
Net Assets					
Net Assets	21,603,824	0	0	0	21,603,824
Common Stock	0	6	0	(6)	0
Additional Paid-in Capital	0	29,727	0	(29,727)	0
Retained Earnings	0	18,756,394	(76,392)	(18,680,002)	0
Total Net Assets	21,603,824	18,786,127	(76,392)	(18,709,735)	21,603,824
Total Liabilities and Net Assets	\$ 24,920,867	\$ 23,312,895	\$ 949,751	\$ (23,447,693)	\$ 25,735,820

SCHEDULE IV
CONSOLIDATING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016
FLORIDA ASSOCIATION OF COURT CLERKS, INC.
(d/b/a FLORIDA COURT CLERKS AND COMPTROLLERS),
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CIVITEK NATIONAL, INC.
TALLAHASSEE, FLORIDA

2016	FCCC	CiviTek	CiviTek National	Consolidating Entry	2016 Consolidated Totals
Revenues					
Membership Dues	\$ 136,000	\$ 0	\$ 0	\$ 0	\$ 136,000
Conference, Seminars, and Workshops	400,400	7,150	0	0	407,550
Management Fees - Florida Trust	0	628,782	0	0	628,782
Education Allocation - Florida Trust	290,847	0	0	0	290,847
MyFloridaCounty Fees	0	8,827,366	320,830	0	9,148,196
MyPaymentPortal Fees	0	0	250,381	0	250,381
Comprehensive Case Information System Fees (CCIS)	1,700,997	0	0	0	1,700,997
Government Contracts	7,191,514	1,893,317	0	0	9,084,831
Intercompany Contracts	935,021	9,436,380	0	(10,371,401)	0
Investment Income	131,438	198,573	0	0	330,011
Miscellaneous	644	247,892	0	0	248,536
Total Revenues	10,786,861	21,239,460	571,211	(10,371,401)	22,226,131
Expenses					
Member Services	1,660,095	0	0	0	1,660,095
Florida Trust - Administration	45,115	527,293	0	(45,115)	527,293
Technical Assistance Program (TAP)	35,386	262,616	0	(35,386)	262,616
Child Support Enforcement Program	1,409,954	2,307,478	0	(1,409,954)	2,307,478
Comprehensive Case Management System	17,438	1,445,375	0	(17,438)	1,445,375
Communications Subsystem Contract (TCATS)	943,840	752,923	0	(943,840)	752,923
State Disbursement Unit - Case Registry and Resolution Team	2,450,747	1,014,617	0	(2,492,747)	972,617
Program Services	1,034,003	216,880	0	(3,598)	1,247,285
Comprehensive Case Information System (CCIS)	2,050,374	1,693,167	0	(1,949,971)	1,793,570
MyFloridaCounty	182,253	5,851,296	0	(182,253)	5,851,296
Public Access Portal	2,682,763	3,044,935	0	(2,682,763)	3,044,935
MyPaymentPortal	0	600,845	612,080	(608,336)	604,589
Other Program Support	70,567	193,758	0	0	264,325
(Total Expenses)	(12,582,535)	(17,911,183)	(612,080)	10,371,401	(20,734,397)
Increase (Decrease) in Unrestricted Net Assets Before Equity in Earnings of Subsidiary					
Equity in Earnings of Subsidiary	2,270,119	(40,869)	0	(2,229,250)	0
Increase (Decrease) in Net Assets Equity Distribution to FCCC	474,445	3,287,408	(40,869)	(2,229,250)	1,491,734
Increase (Decrease) in Net Assets	1,017,289	(1,017,289)	0	0	0
Increase (Decrease) in Net Assets	1,491,734	2,270,119	(40,869)	(2,229,250)	1,491,734
Net Assets, Beginning of Year	20,112,090	16,516,008	(35,523)	(16,480,485)	20,112,090
Net Assets, End of Year	\$ 21,603,824	\$ 18,786,127	\$ (76,392)	\$ (18,709,735)	\$ 21,603,824