

**NASSAU COUNTY CLERK OF
THE CIRCUIT COURT
Nassau County, Florida**

**Financial Statements and
Auditor's Reports**

September 30, 2017



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Nassau County Clerk of the Circuit Court
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Carr, Riggs & Ingram, LLC
637 Park Street
Jacksonville, Florida 32204

(904) 356-6023
(904) 353-5836 (fax)
CRlcpa.com

INDEPENDENT AUDITOR'S REPORT

The Honorable John A. Crawford
Nassau County Clerk of the Circuit Court
Nassau County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the Nassau County Clerk of the Circuit Court (the "Clerk"), as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the Clerk's special purpose financial statements, as listed in the table of contents.

Management's Responsibility 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; 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financials statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the 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 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 financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Clerk as of September 30, 2017, and the respective changes in financial position, where applicable, and budgetary comparison for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

We draw attention to Note 1 to the financial statements, which describes that the accompanying financial statements were prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida. In conformity with the Rules, the accompanying financial statements are special purpose financial statements that do not constitute a complete presentation, but otherwise constitute financial statements prepared in accordance with generally accepted accounting principles. Our opinions are not modified with respect to this matter.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk's special purpose financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the 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 special purpose financial statements. The information has been subjected to the auditing procedures applied in the audit of the special purpose financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the special purpose financial statements or the special purpose 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 special purpose financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated April 16, 2018, on our consideration of the Clerk's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

Carr, Riggs & Ingram, L.L.C.

April 16, 2018
Jacksonville, Florida

**Nassau County Clerk of the Circuit Court
Balance Sheet - Governmental Funds
September 30, 2017**

	Major Funds						Total Governmental Funds
	General Fund	Court Fund	Public Records Modernization Trust Fund	Child Support Fund	Other Governmental Funds	Total Governmental Funds	
ASSETS							
Cash	\$ 156,871	\$ 45,740	\$ 562,774	\$ 340,930	\$ 4,905		\$ 1,111,220
Due from Board of County Commissioners	12,650	-	-	-	-		12,650
Due from other funds	64,683	82,095	16,746	-	-		163,524
Due from other governments	21,615	57,236	-	22,928	-		101,779
Other assets	652	20	-	-	-		672
TOTAL ASSETS	\$ 256,471	\$ 185,091	\$ 579,520	\$ 363,858	\$ 4,905		\$ 1,389,845
LIABILITIES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 98,696	\$ 2,977	\$ 62,299	\$ -	\$ -		\$ 163,972
Due to Board of County Commissioners	37,174	-	-	-	-		37,174
Due to other funds	-	20,516	-	1,808	-		22,324
Due to other governments	102	161,598	-	-	1,309		163,009
Other accrued liabilities	120,499	-	-	-	-		120,499
Total liabilities	256,471	185,091	62,299	1,808	1,309		506,978
Fund Balances							
Restricted:							
Public records modernization	-	-	517,221	-	-		517,221
Child support	-	-	-	362,050	-		362,050
Committed:							
Teen court	-	-	-	-	3,596		3,596
Total fund balances	-	-	517,221	362,050	3,596		882,867
TOTAL LIABILITIES AND FUND BALANCES	\$ 256,471	\$ 185,091	\$ 579,520	\$ 363,858	\$ 4,905		\$ 1,389,845

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

Nassau County Clerk of the Circuit Court
Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended September 30, 2017

	Major Funds						Total Governmental Funds
	General Fund	Court Fund	Public Records Modernization Trust Fund	Child Support Fund	Other Governmental Funds		
Revenues							
Intergovernmental revenues	\$ -	\$ 100,336	\$ -	\$ 123,084	\$ 63,037	\$ 286,457	
Charges for services	612,361	893,942	257,006	-	-	1,763,309	
Judgments and fines	-	342,214	39,525	-	-	381,739	
Miscellaneous	10,511	4,613	-	-	300	15,424	
Total revenues	622,872	1,341,105	296,531	123,084	63,337	2,446,929	
Expenditures							
Current:							
General Government:							
Personal services	1,975,756	-	-	-	-	1,975,756	
Operating expenditures	645,895	-	-	-	2,022	647,917	
Economic Environment:							
Personal services	49,569	-	-	-	-	49,569	
Operating expenditures	2,459	-	-	-	-	2,459	
Court-related:							
Personal services	-	1,230,140	-	91,648	48,344	1,370,132	
Operating expenditures	-	110,965	212,915	5,158	14,693	343,731	
Capital Outlay	100,593	-	2,326	-	-	102,919	
Total expenditures	2,774,272	1,341,105	215,241	96,806	65,059	4,492,483	
(Deficiency) excess of revenues over (under) expenditures	(2,151,400)	-	81,290	26,278	(1,722)	(2,045,554)	
Other financing sources (uses)							
Transfers in from Board of County Commissioners							
	2,183,291	-	488	-	-	2,183,779	
Transfers (out) to Board of County Commissioners							
	(31,891)	-	-	-	-	(31,891)	
Total other financing sources (uses)	2,151,400	-	488	-	-	2,151,888	
Net change in fund balance	-	-	81,778	26,278	(1,722)	106,334	
Fund balance, beginning of year	-	-	435,443	335,772	5,318	776,533	
Fund balance, end of year	\$ -	\$ -	\$ 517,221	\$ 362,050	\$ 3,596	\$ 882,867	

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

Nassau County Clerk of the Circuit Court
Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Major Governmental Funds
Year Ended September 30, 2017

	GENERAL FUND			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 465,900	\$ 610,135	\$ 612,361	\$ 2,226
Miscellaneous	8,000	10,095	10,511	416
Total revenues	473,900	620,230	622,872	2,642
Expenditures				
Current:				
General Government:				
Personal services	1,919,279	1,975,773	1,975,756	17
Operating expenditures	671,961	645,877	645,895	(18)
Economic Environment:				
Personal services	49,472	49,569	49,569	-
Operating expenditures	4,570	2,459	2,459	-
Capital Outlay	-	100,594	100,593	1
Total expenditures	2,645,282	2,774,272	2,774,272	-
(Deficiency) of revenues over (under) expenditures	(2,171,382)	(2,154,042)	(2,151,400)	2,642
Other Financing Sources (Uses)				
Transfers in from Board of County Commissioners	2,171,382	2,185,933	2,183,291	(2,642)
Transfers (out) to Board of County Commissioners	-	(31,891)	(31,891)	-
Total other financing sources (uses)	2,171,382	2,154,042	2,151,400	(2,642)
Net change in fund balances	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -

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

Nassau County Clerk of the Circuit Court
Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Major Governmental Funds
Year Ended September 30, 2017

	COURT FUND			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental revenue	\$ 38,424	\$ 48,218	\$ 100,336	\$ 52,118
Charges for services	923,954	923,954	893,942	(30,012)
Judgments and fines	404,787	404,787	342,214	(62,573)
Miscellaneous	403	403	4,613	4,210
Total revenues	1,367,568	1,377,362	1,341,105	(36,257)
Expenditures				
Current:				
Court-related:				
Personal services	1,310,386	1,248,221	1,230,140	18,081
Operating expenditures	57,182	129,141	110,965	18,176
Total expenditures	1,367,568	1,377,362	1,341,105	36,257
Net change in fund balances	-	-	-	-
Fund balances, beginning of year	-	-	-	-
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -

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

Nassau County Clerk of the Circuit Court
Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Major Governmental Funds
Year Ended September 30, 2017

	PUBLIC RECORDS MODERNIZATION TRUST FUND			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for services	\$ 211,335	\$ 211,335	\$ 257,006	\$ 45,671
Judgments and fines	49,319	39,525	39,525	-
Total revenues	260,654	250,860	296,531	45,671
Expenditures				
Current:				
General Government:				
Operating expenditures	268,718	263,624	-	263,624
Court-related:				
Operating expenditures	427,379	415,233	212,915	202,318
Capital Outlay	-	7,446	2,326	5,120
Total expenditures	696,097	686,303	215,241	471,062
(Deficiency) excess of revenues over (under) expenditures	(435,443)	(435,443)	81,290	516,733
Other Financing Sources (Uses)				
Transfers in from Board of County Commissioners	-	-	488	488
Total other financing sources (uses)	-	-	488	488
Net change in fund balances	(435,443)	(435,443)	81,778	517,221
Fund balances, beginning of year	435,443	435,443	435,443	-
Fund balances, end of year	\$ -	\$ -	\$ 517,221	\$ 517,221

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

**Nassau County Clerk of the Circuit Court
Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Major Governmental Funds
Year Ended September 30, 2017**

	CHILD SUPPORT FUND			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 118,127	\$ 118,127	\$ 123,084	\$ 4,957
Total revenues	118,127	118,127	123,084	4,957
Expenditures				
Current:				
Court-related:				
Personal services	80,724	92,047	91,648	399
Operating expenditures	373,175	361,852	5,158	356,694
Total expenditures	453,899	453,899	96,806	357,093
Net change in fund balances	(335,772)	(335,772)	26,278	362,050
Fund balances, beginning of year	335,772	335,772	335,772	-
Fund balances, end of year	\$ -	\$ -	\$ 362,050	\$ 362,050

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

Nassau County Clerk of the Circuit Court
Statement of Fiduciary Net Position -
Agency Funds
September 30, 2017

ASSETS

Cash	\$ 2,713,163
Due from other funds	102
Accounts receivable	772
Due from other governments	141

TOTAL ASSETS **2,714,178**


LIABILITIES

Accounts payable	1,470
Due to Board of County Commissioners	35,203
Due to other funds	141,302
Due to other governments	419,496
Deposits	2,093,735
Other liabilities	22,972

TOTAL LIABILITIES **2,714,178**

NET POSITION **\$ -**

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



Nassau County Clerk of the Circuit Court Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Nassau County, Florida, Clerk of the Circuit Court (the “Clerk”), conform to generally accepted accounting principles (GAAP), as applicable to governments. The following is a summary of significant accounting principles and policies used in the preparation of these special purpose financial statements:

Reporting Entity

Nassau County, Florida (the “County”) is a political subdivision of the State of Florida. It is governed by an elected Board of County Commissioners (the “Board”).

The Clerk is an elected constitutional officer of the County pursuant to the Constitution of the State of Florida, Article VIII, Section 1(d). The Clerk is a part of the primary government of the County. The Clerk is responsible for the administration and operation of the Clerk's office, and the Clerk's special purpose financial statements do not include the financial statements of the Board or the other Constitutional Officers of the County.

The Clerk funds its non-court operations as a Budget Officer and a Fee Officer pursuant to *Florida Statutes*, Chapters 28, 129, and 218, respectively. As a Budget Officer, the operations of the Clerk are funded by the County General Fund. The receipts from the County General Fund are recorded as other financing sources on the Clerk's general fund financial statements. Any excess of revenues and other financing sources received over expenditures of the general fund are remitted to the County General Fund at year-end. The court-related operations of the Clerk are funded from fees and charges authorized under Chapter 2013-44, *Laws of Florida* and are reported in the Court Fund. At year-end, any excess of revenues over court-related expenditures of the Court fund are remitted to the State of Florida pursuant to *Florida Statute 28.37*.

Basis of Presentation

The Clerk's financial statements are special purpose financial statements that have been prepared solely for the purpose of complying with the *Rules of the Auditor General* of the State of Florida (the “Rules”). These special purpose financial statements are the fund financial statements required by generally accepted accounting principles. However, these fund financial statements do not constitute a complete presentation because, in conformity with the Rules, the Office has not presented reconciliations to the government-wide financial statements, the government-wide financial statements, or management's discussion and analysis. Also, certain notes to the financial statements may supplement rather than duplicate the notes included in the County's countywide financial statements.

Nassau County Clerk of the Circuit Court Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Fund Accounting

Accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to, and accounted for in, individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The focus of fund financial statements is on major funds, each displayed in a separate column.

The Clerk reports the following major governmental funds:

- **General Fund** - This fund is the general operating fund of the Clerk. It is used to account for all financial resources, except for those required to be accounted for in another fund.
- **Court Fund** - This fund was established to account for court-related revenues and expenditures and is required to be reported separately from the Clerk's general fund activities.
- **Public Records Modernization Trust Fund** - This fund accounts for proceeds of specific revenues that are legally restricted for expenditures of the public records program, and additional clerk court-related operational needs and program enhancements. Effective June 16, 2017, *Florida Statute 28.37* was amended, removing the authorization for Clerks to retain ten percent of court-related fines for use within the fund.
- **Child Support Fund** - This fund accounts for proceeds of specific revenues that are restricted for expenditures of the child support program.

The Clerk also reports the following fiduciary funds:

- **Agency Funds** - Agency funds are used to account for assets held in a custodial capacity.

Measurement Focus/Basis of Accounting

All governmental funds are accounted for on a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Their operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets and, accordingly, are said to present a summary of sources and uses of "available spendable resources" during a period.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.



Nassau County Clerk of the Circuit Court Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, principal and interest on long-term debt are recognized when due.

Agency fund assets and liabilities are accounted for on the accrual basis of accounting.

Capital Assets and Long-Term Liabilities

Because of the current financial resources measurement focus, the accompanying fund financial special purpose statements do not report capital assets or long-term liabilities. Such amounts are instead reported in the government-wide financial statements of the County.

Accrued Compensated Absences

The Clerk maintains a policy of granting employees annual leave based upon the number of years of employment. At December 31 of each year, employees may carry over up to a maximum of 75 hours of paid annual leave. Any unused vacation leave accrued over the 75 hours at the end of the calendar year will be forfeited. Any exception would require the Clerk's or designee's approval.

In addition, sick leave is accumulated at the rate of one day per month for a maximum of 400 hours as of December 31 of each year. There will be no payment in lieu of unused sick leave at the time of separation effective July 1, 2010, and thereafter. The Clerk reserves the right to use a combination of overtime pay and/or compensatory time for compensating overtime worked.

Budgetary Requirement

Governmental fund revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with the *Florida Statutes*. An annual budget was adopted for the general fund, the public records fund, teen court, and child support. All budget amounts presented in the accompanying financial statements have been adjusted for legally authorized amendments of the annual budget for the year. A budget was adopted for the court fund and approved by the Legislative Budget Commission pursuant to *Florida Statute* 28.35. Budgets are prepared on the modified accrual basis of accounting.

The Clerk's annual budgets are monitored at varying levels of classification detail. However, for purposes of budgetary control, expenditures cannot legally exceed the total annual budget appropriations at the individual fund level. All appropriations lapse at year-end.



Nassau County Clerk of the Circuit Court Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*concluded*)

Fund Balance Reporting

The Clerk has implemented the provisions of GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* ("GASB 54"), as required. The purpose of GASB 54 is to improve the consistency and usefulness of fund balance information to the financial statement user. The statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the organization is bound to honor constraints on the specific purpose for which amounts in the funds can be spent.

Fund balances are described below:

Nonspendable Fund Balance – Nonspendable fund balances are amounts that cannot be spent because they are either: (a) not in spendable form; or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the Clerk's highest level of decision-making authority, which is a policy of the Clerk. Committed amounts cannot be used for any other purpose unless the Clerk removes those constraints by taking the same type of action.

Assigned Fund Balance – Assigned fund balances are amounts that are constrained by the Clerk's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (a) the constitutional officer or (b) a body or official to which the constitutional officer has delegated the authority to assign amounts used for specific purposes.

Unassigned Fund Balance – Unassigned fund balance is the residual classification for the General Fund.

When both restricted and unrestricted resources are available for use, it is the Clerk's policy to use restricted resources first, then unrestricted resources as they are needed. When unrestricted resources are used, it is the Clerk's policy to use committed resources first, then assigned, and then unassigned as needed.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

NOTE 2: DEPOSITS AND INVESTMENTS

Deposits

Deposits in banks and thrift institutions are collateralized as public funds through a state procedure provided for in Chapter 280, *Florida Statutes*. Financial institutions qualifying as public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits times the depository's collateral pledging level. The Public Deposit Security Trust Fund has a procedure to allocate and recover losses in the event of a default or insolvency. When public deposits are made in accordance with Chapter 280, *Florida Statutes*, no public depositor shall be liable for any loss thereof. All of the cash funds of the Clerk are deposited in accordance with Chapters 280 and 218.415, *Florida Statutes*, and *Nassau County Resolution 95-144*.

Investments

The Clerk's investment practices are governed by Chapters 28.33 and 218.415, *Florida Statutes*. The Clerk is authorized to invest in certificates of deposit, money market certificates, obligations of the U.S. Treasury, and the Local Government Surplus Funds Trust Fund (the State Board of Administration). There were no investments as of September 30, 2017.

NOTE 3: RISK MANAGEMENT

Workers' Compensation and Group Health Insurance

For the Clerk's non-Court employees, the Board provides workers' compensation and group health insurance coverages. The premiums for such coverages were paid by the Board and recorded on its records and, consequently, are not recorded on the Clerk's records. For the Clerk's Court employees, the Clerk provides workers' compensation and group health insurance coverages. The premiums for such coverages were paid by the Clerk and recorded on his records.

Risk Management

The Clerk is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and the public; or damage to property of others. The Clerk participates in the risk management program through the Board, which uses commercial insurance to cover the following types of risk:

- Workers' Compensation
- Automobile Liability
- Public Officials' Liability
- Personal Property Damage
- General Liability

**Nassau County Clerk of the Circuit Court
Notes to Financial Statements**

NOTE 3: RISK MANAGEMENT (concluded)

Workers' compensation coverage is provided under a retrospectively rated policy. Premiums are accrued based on the ultimate cost-to-date of the Board's experience for this type of risk.

NOTE 4: PENSION AND POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

Florida Retirement System (FRS) Pension Benefits

The Clerk participates in the Florida Retirement System for Pension Benefits. A detailed plan description and any liability for employees of the Clerk are included in the financial statements of the County.

Postemployment Benefits other than Pension Benefits

The Clerk participates in the plan established by the Board of County Commissioners to provide other post-employment benefits to retirees of the Board and Constitutional Officers. A detailed plan description and any liability for employees of the Clerk are included in the financial statements of the County.

NOTE 5: INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at September 30, 2017, are as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 64,683	\$ -
Special Revenue Funds:		
Court fund	82,095	20,516
Public records modernization fund	16,746	-
Child support fund	-	1,808
Agency Funds:		
Civil trust fund	-	33,116
Recording trust fund	102	57,487
Criminal trust fund	-	3,302
Special trust fund	-	46,076
Domestic relations fund	-	1,321
Totals	\$ 163,626	\$ 163,626

SUPPLEMENTARY INFORMATION



Nassau County Clerk of the Circuit Court
Description of Nonmajor Governmental Funds
September 30, 2017

NONMAJOR GOVERNMENTAL FUNDS

Teen Court Fund - This fund accounts for proceeds of specific revenues that are committed for expenditures of the teen court program.

Jury Services Fund - This fund accounts for proceeds of specific revenues that are committed for expenditures of jury services.

**Nassau County Clerk of the Circuit Court
Combining Statement of Revenues, Expenditures and Changes
in Fund Balances - Nonmajor Governmental Funds
Year Ended September 30, 2017**

	Teen Court	Jury Services	Total Other Governmental Funds
Revenues			
Intergovernmental revenues	\$ -	\$ 63,037	\$ 63,037
Miscellaneous	300	-	300
Total revenues	300	63,037	63,337
Expenditures			
Current:			
General Government:			
Operating expenditures	2,022	-	2,022
Court-related:			
Personal services	-	48,344	48,344
Operating expenditures	-	14,693	14,693
Total expenditures	(2,022)	(63,037)	(65,059)
(Deficiency) excess of revenues over (under) expenditures	(1,722)	-	(1,722)
Net change in fund balances	(1,722)	-	(1,722)
Fund balances, beginning of year	5,318	-	5,318
Fund balances, end of year	\$ 3,596	\$ -	\$ 3,596

Nassau County Clerk of the Circuit Court
Combining Statement of Fiduciary Net Position -
Agency Funds
September 30, 2017

	Civil Trust	Recording Trust	Criminal Trust	Special Trust	Domestic Relations	Registry of the Court	Bail Bonds	Total
ASSETS								
Cash	\$ 1,014,021	\$ 732,286	\$ 28,334	\$ 131,965	\$ 2,159	\$ 745,225	\$ 59,173	\$ 2,713,163
Due from other funds	-	102	-	-	-	-	-	102
Accounts receivable	-	772	-	-	-	-	-	772
Due from other governments	-	-	-	-	141	-	-	141
TOTAL ASSETS	1,014,021	733,160	28,334	131,965	2,300	745,225	59,173	2,714,178
LIABILITIES								
Accounts payable	1,470	-	-	-	-	-	-	1,470
Due to Board of County Commissioners	-	13,278	1,407	20,518	-	-	-	35,203
Due to other funds	33,116	57,487	3,302	46,076	1,321	-	-	141,302
Due to other governments	22,372	353,482	3,421	39,242	979	-	-	419,496
Deposits	950,068	308,736	5,003	25,530	-	745,225	59,173	2,093,735
Other liabilities	6,995	177	15,201	599	-	-	-	22,972
TOTAL LIABILITIES	1,014,021	733,160	28,334	131,965	2,300	745,225	59,173	2,714,178
NET POSITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**ADDITIONAL ELEMENTS REQUIRED BY THE
RULES OF THE AUDITOR GENERAL**



Carr, Riggs & Ingram, LLC
637 Park Street
Jacksonville, Florida 32204

(904) 356-6023
(904) 353-5836 (fax)
CRlcpa.com

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

The Honorable John A. Crawford
Nassau County Clerk of the Circuit Court
Nassau 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 each major fund and the aggregate remaining fund information of the Nassau County, Florida, Clerk of the Circuit Court (the “Clerk”), as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the Clerk’s special purpose financial statements and have issued our report thereon dated April 16, 2018.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 Clerk’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Clerk's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 Clerk'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 Clerk's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Caru, Riggs & Ingram, L.L.C.

April 16, 2018
Jacksonville, Florida



Carr, Riggs & Ingram, LLC
637 Park Street
Jacksonville, Florida 32204

(904) 356-6023
(904) 353-5836 (fax)
CRlcpa.com

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, *FLORIDA STATUTES*

The Honorable John A. Crawford
Nassau County Clerk of the Circuit Court
Nassau County, Florida

We have examined Nassau County, Florida, Clerk of the Circuit Court's (the "Clerk") compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2017. Management of the Clerk is responsible for the Clerk's compliance with those requirements. Our responsibility is to express an opinion on the Clerk's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, 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.

Our examination does not provide a legal determination on the Clerk's compliance with specified requirements.

In our opinion, the Clerk complied, in all material respects, with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies* for the year ended September 30, 2017.

This report 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, the Clerk, its management, and the Board of County Commissioners of Nassau County, Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

Jacksonville, Florida
April 16, 2018



Carr, Riggs & Ingram, LLC
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Jacksonville, Florida 32204

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CRlcpa.com

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTIONS 28.35 AND 28.36,
FLORIDA STATUTES**

The Honorable John A. Crawford
Nassau County Clerk of the Circuit Court
Nassau County, Florida

We have examined Nassau County, Florida, Clerk of the Circuit Court's (the "Clerk") compliance with the requirements of Section 28.35, Florida Statutes, *Florida Clerks of Court Operations Corporation*, and Section 28.36, Florida Statutes, *Budget Procedure*, during the year ended September 30, 2017. Management of the Clerk is responsible for the Clerk's compliance with those requirements. Our responsibility is to express an opinion on the Clerk's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, 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.

Our examination does not provide a legal determination on the Clerk's compliance with specified requirements.

In our opinion, the Clerk complied, in all material respects, with the requirements of Section 28.35, Florida Statutes, *Florida Clerks of Court Operations Corporation*, and Section 28.36, Florida Statutes, *Budget Procedure* for the year ended September 30, 2017.

This report 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, the Clerk, its management, and the Board of County Commissioners of Nassau County, Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

April 16, 2018
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637 Park Street
Jacksonville, Florida 32204

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(904) 353-5836 (fax)
CRlcpa.com

INDEPENDENT ACCOUNTANT’S REPORT ON COMPLIANCE WITH SECTION 61.181, FLORIDA STATUTES

The Honorable John A. Crawford
Nassau County Clerk of the Circuit Court
Nassau County, Florida

We have examined Nassau County, Florida, Clerk of the Circuit Court’s (the “Clerk”) compliance with the requirements of Section 61.181, Florida Statutes, *Depository for Alimony Transactions, Support, Maintenance, and Support Payments; Fees*, during the year ended September 30, 2017. Management of the Clerk is responsible for the Clerk’s compliance with those requirements. Our responsibility is to express an opinion on the Clerk’s compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Clerk complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, 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.

Our examination does not provide a legal determination on the Clerk’s compliance with specified requirements.

In our opinion, the Clerk complied, in all material respects, with the requirements of Section 61.181, Florida Statutes, *Depository for Alimony Transactions, Support, Maintenance, and Support Payments; Fees* for the year ended September 30, 2017.

This report 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, the Clerk, its management, and the Board of County Commissioners of Nassau County, Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

April 16, 2018
Jacksonville, Florida



Carr, Riggs & Ingram, LLC
637 Park Street
Jacksonville, Florida 32204

(904) 356-6023
(904) 353-5836 (fax)
CRIcpa.com

MANAGEMENT LETTER

The Honorable John A. Crawford
Nassau County Clerk of the Circuit Court
Nassau County, Florida

Report on the Financial Statements

We have audited the financial statements of the Nassau County, Florida, Clerk of Circuit Courts (the "Clerk"), as of and for the year ended September 30, 2017, and have issued our report thereon dated April 16, 2018.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in accordance with *Government Auditing Standards*; and Independent Accountant's Report on our 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 April 16, 2018, 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 such findings or recommendations made in the preceding 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 Clerk was established by the Constitution of the State of Florida, Article VIII, Section 1(d). There were no component units related to the Clerk.

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.

Other 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 note 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 and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and professional courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

Carri Riggs & Ingram, L.L.C.

Jacksonville, Florida
April 16, 2018