

Unit Information

Unit Type: County

Year: 2015

Unit Name: Santa Rosa

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. Donald C. Spencer

Title: Clerk of Courts and Comptroller

Phone: (850) 983-1987

Address:

Post Office Box 472
Milton, FL 32572-0472

Contact Information

Name: Mr. Robert Miller

Title: Assistant Finance Director

Phone: (850) 983-1963

Email: millerr1@flcjn.net

Address:

6495 Caroline Street
Suite B
Milton, FL 32572

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/23/2016

Audit Received Date: 6/23/2016

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$5,101,686

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/22/2016

Auditor Name: Warren Averett

Address:

316 S. Baylen St.
Suite 300
Pensacola, FL 32501

Certification

Chief Financial Officer

Name: Donald C. Spencer

Title: Clerk of Courts and Comptroller

Chairman/Elected Official

Name: Lane Lynchard

Title: Chair, Board of County
Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

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Revenues Report for FYE 2015

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	46,288,902	46,417									46,335,319
312100 - Local Option Taxes	429,725	1,723,963									2,153,688
312300 - County Ninth-Cent Voted Fuel Tax		103,527									103,527
312410 - First Local Option Fuel Tax		3,925,172									3,925,172
312420 - Second Local Option Fuel Tax											0
315000 - Communications Service Tax (Chapter 202)	1,227,573										1,227,573
316000 - Local Business Tax (Chapter 205)	135,907										135,907
322000 - Building Permits	1,705,333										1,705,333
323100 - Franchise Fee - Electricity		6,544,713									6,544,713
323700 - Franchise Fee - Solid Waste						76,000					76,000
324310 - Impact Fees - Residential - Transportation		142,133									142,133
325100 - Special Assessments - Capital Improvement		438,488									438,488
325200 - Special Assessments - Charges for Public Services		4,162,023									4,162,023
329000 - Other Permits, Fees & Special Assessments	220,865					650					221,515
331100 - Federal Grant - General Government		21,000									21,000
331200 - Federal Grant - Public Safety	74,637	457,854									532,491
331350 - Federal Grant - Sewer/Wastewater						4,861					4,861
331390 - Federal Grant - Other Physical Environment		68,988		67,645							136,633
331410 - Federal Grant - Airport Development						411,711					411,711
331490 - Federal Grant - Other Transportation		87,532									87,532
331500 - Federal Grant - Economic Environment		1,960,826									1,960,826
331620 - Federal Grant - Public Assistance											0
331650 - Federal Grant - Child Support Reimbursement		1,997									1,997
331690 - Federal Grant - Other Human Services											0
331820 - Federal Grant - Drug Court Management											0
331900 - Federal Grant - Other											0
333000 - Federal Payments In Lieu Of Taxes	3,473	3									3,476
334100 - State Grant - General Government	27,554										27,554
334200 - State Grant - Public Safety	109,815	313,421									423,236
334310 - State Grant - Water Supply System											0
334350 - State Grant - Sewer/Wastewater											0
334360 - State Grant - Stormwater Management											0
334390 - State Grant - Other Physical Environment											0
334410 - State Grant - Airport Development						398,833					398,833
334490 - State Grant - Other Transportation		465,593									465,593
334500 - State Grant - Economic Environment	759,522	65,786									825,308
334620 - State Grant - Public Welfare											0
334690 - State Grant - Other Human Services		447,450									447,450
334700 - State Grant - Culture/Recreation	66,295			594							66,889
334830 - State Grant - Child Dependency		349,131									349,131
334890 - State Grant - Other Court-Related	66,233										66,233
334900 - State Grant - Other	25,000										25,000
335120 - State Revenue Sharing - Proceeds	3,743,590										3,743,590
335130 - State Revenue Sharing - Insurance Agents County Licenses	30,777										30,777
335140 - State Revenue Sharing - Mobile Home Licenses	27,244										27,244

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	33,418										33,418
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	223,250										223,250
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	6,780,568										6,780,568
335190 - State Revenue Sharing - Other General Government	3,200										3,200
335490 - State Revenue Sharing - Other Transportation	134,812	3,249,887									3,384,699
335690 - State Revenue Sharing - Other Human Services											0
335900 - State Revenue Sharing - Other											0
336000 - State Payments In Lieu of Taxes											0
337100 - Local Government Unit Grant - General Government		176,981									176,981
337200 - Local Government Unit Grant - Public Safety											0
337300 - Local Government Unit Grant - Physical Environment											0
337400 - Local Government Unit Grant - Transportation											0
337500 - Local Government Unit Grant - Economic Environment											0
337600 - Local Government Unit Grant - Human Services											0
339000 - Payments From Other Local Units In Lieu Of Taxes	319,189										319,189
341100 - Service Charge - Recording Fees											0
341150 - Public Records Modernization Trust Fund		381,212									381,212
341160 - County Portion (\$2) of \$4 Additional Service Charge		302,296									302,296
341200 - Internal Service Fund Fees and Charges							869,941				869,941
341300 - Administrative Service Fees	20,661	17,150									37,811
341510 - Fees remitted to County from Tax Collector	3,871,871										3,871,871
341520 - Fees remitted to County from Sheriff	93,400										93,400
341530 - Fees remitted to County from Clerk of Circuit Court	1,323,710	2,159,636									3,483,346
341540 - Fees remitted to County from Clerk of County Court											0
341560 - Fees remitted to County from Property Appraiser	30,387										30,387
341800 - County Officer Commission and Fees	11,035										11,035
341900 - Other General Government Charges and Fees	8,688										8,688
342300 - Service Charge - Housing for Prisoners	3,944,841										3,944,841
342400 - Service Charge - Emergency Management Service Fees/Charges	133,333	664,665									797,998
342500 - Service Charge - Protective Inspection Fees											0
342900 - Service Charge - Other Public Safety Charges and Fees	10,779										10,779
343400 - Service Charge - Garbage/Solid Waste						5,810,141					5,810,141
343600 - Service Charge - Water/Sewer Combination Utility						2,091,096					2,091,096
343900 - Service Charge - Other Physical Environment Charges	542,803	287,767									830,570
344300 - Service Charge - Mass Transit											0
344900 - Service Charge - Other Transportation Charges	4,250										4,250
345900 - Service Charge - Other Economic Environment Charges											0
346400 - Service Charge - Animal Control and Shelter Fees	33,079										33,079
346900 - Service Charge - Other Human Services Charges											0
347100 - Service Charge - Libraries	9,919										9,919
347500 - Service Charge - Special Recreation Facilities	381,178										381,178
348850 - State Reimbursement											0
348880 - Probation/Alternatives	176,892										176,892
348921 - Court Innovations/Local Requirements		42,020									42,020
348922 - Legal Aid		42,019									42,019
348923 - Law Library		42,020									42,020
348924 - Juvenile Alternative Programs		42,019									42,019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348930 - State Court Facility Surcharge (\$30)		551,369									551,369
348932 - Domestic Violence Surcharge	11,287										11,287
348933 - Animal Control Surcharge	721										721
348990 - Other Court Collections Transferred to BOCC		133,905									133,905
349000 - Other Charges for Services	56,917	3,387									60,304
351100 - Judgments and Fines - As Decided by County Court Criminal		853,693									853,693
351200 - Judgments and Fines - As Decided by Circuit Court Criminal											0
351300 - Judgments and Fines - As Decided by County Court Civil	2,500										2,500
351400 - Judgments and Fines - As Decided by Circuit Court Civil											0
351500 - Judgments and Fines - As Decided by Traffic Court	90,088										90,088
351600 - Judgments and Fines - As Decided by Juvenile Court											0
351700 - Intergovernmental Radio Communication Program	150,048										150,048
351800 - 10% of Fines to Public Records Modernization Trust Fund		177,287									177,287
351900 - Judgments and Fines - Other Court Ordered	14,729										14,729
352000 - Fines - Library											0
354000 - Fines - Local Ordinance Violation											0
358100 - Confiscation of Deposits or Bonds Held as Performance Guarantees		94,577									94,577
359000 - Other Judgments, Fines and Forfeits	81,007										81,007
361100 - Interest	63,802	18,065	271	7,397		14,079	12,972				116,586
361300 - Net Increase (Decrease) in Fair Value of Investments	48,584					43,815					92,399
362000 - Rents and Royalties	1,984,644	12,000				269,439					2,266,083
364000 - Disposition of Fixed Assets	3,600					165,687					169,287
365000 - Sale of Surplus Materials and Scrap	3,000	69				69,414					72,483
366000 - Contributions and Donations from Private Sources	16,041	10,000									26,041
369300 - Settlements							1,634,768				1,634,768
369900 - Other Miscellaneous Revenues	107,153	1,101,593				6,661	203				1,215,610
381000 - Inter-Fund Group Transfers In	3,553,293	6,122,689	1,326,985	1,420,570		142,066	500,000				13,065,603
384000 - Debt Proceeds											0
389700 - Proprietary - Capital Contributions from Other Public Source											0
389900 - Proprietary - Other Non-Operating Sources											0
Grand Total	79,221,122	37,812,323	1,327,256	1,496,206		9,504,453	3,017,884				132,379,244

Expenditures Report for FYE 2015

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	678,505										678,505
511.30 - Legislative - Operating Expenses	94,093										94,093
511.60 - Legislative - Capital Outlay	8,012										8,012
512.10 - Executive - Personnel Services	401,433										401,433
512.30 - Executive - Operating Expenses	1,509,379										1,509,379
512.60 - Executive - Capital Outlay											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
513.10 - Financial and Administrative - Personnel Services	3,349,509						299,942				3,649,451
513.30 - Financial and Administrative - Operating Expenses	6,324,795						2,063,787				8,388,582
513.60 - Financial and Administrative - Capital Outlay	239,358										239,358
514.10 - Legal Counsel - Personnel Services	353,584										353,584
514.30 - Legal Counsel - Operating Expenses	16,009										16,009
514.60 - Legal Counsel - Capital Outlay											0
515.10 - Comprehensive Planning - Personnel Services											0
515.30 - Comprehensive Planning - Operating Expenses											0
515.60 - Comprehensive Planning - Capital Outlay											0
517.70 - Debt Service Payments - Debt Service			1,327,926			5,550					1,333,476
519.10 - Other General Government - Personnel Services	3,835,033										3,835,033
519.30 - Other General Government - Operating Expenses	4,776,986										4,776,986
519.60 - Other General Government - Capital Outlay	122,746			100,000							222,746
519.80 - Other General Government - Grants and Aids	937,338										937,338
521.10 - Law Enforcement - Personnel Services	26,170,013	388,886									26,558,899
521.30 - Law Enforcement - Operating Expenses	7,321,460	152,036									7,473,496
521.60 - Law Enforcement - Capital Outlay	1,022,351	17,746									1,040,097
522.30 - Fire Control - Operating Expenses		3,145,466									3,145,466
522.60 - Fire Control - Capital Outlay											0
522.70 - Fire Control - Debt Service											0
522.80 - Fire Control - Grants and Aids											0
523.10 - Detention/Corrections - Personnel Services	645,488	91,143									736,631
523.30 - Detention/Corrections - Operating Expenses	33,757	243,325									277,082
523.60 - Detention/Corrections - Capital Outlay											0
524.10 - Protective Inspections - Personnel Services	1,620,967										1,620,967
524.30 - Protective Inspections - Operating Expenses	105,013										105,013
524.60 - Protective Inspections - Capital Outlay	111,711										111,711
525.10 - Emergency and Disaster Relief - Personnel Services	1,351,102	356,847									1,707,949
525.30 - Emergency and Disaster Relief - Operating Expenses	475,894	1,261,293									1,737,187
525.60 - Emergency and Disaster Relief - Capital Outlay	501,335	151,849									653,184
525.80 - Emergency and Disaster Relief - Grants and Aids		25,845									25,845
529.10 - Other Public Safety - Personnel Services	143,366										143,366
529.30 - Other Public Safety - Operating Expenses	9,428	4,814									14,242
529.60 - Other Public Safety - Capital Outlay											0
531.30 - Electric Utility Services - Operating Expenses		306,633									306,633
534.10 - Garbage/Solid Waste - Personnel Services						1,824,653					1,824,653
534.30 - Garbage/Solid Waste - Operating Expenses						2,771,513					2,771,513
534.80 - Garbage/Solid Waste - Grants and Aids						60,000					60,000
535.30 - Sewer/Wastewater Services - Operating Expenses		4,892									4,892
535.60 - Sewer/Wastewater Services - Capital Outlay											0
536.10 - Water/Sewer Services - Personnel Services						563,651					563,651
536.30 - Water/Sewer Services - Operating Expenses						1,276,626					1,276,626
537.10 - Conservation/Resource Management - Personnel Services	653,891										653,891
537.30 - Conservation/Resource Management - Operating Expenses	62,482										62,482
537.60 - Conservation/Resource Management - Capital Outlay	30,472										30,472
538.30 - Flood Control/Stormwater Control - Operating Expenses		503,384									503,384
538.60 - Flood Control/Stormwater Control - Capital Outlay											0
539.10 - Other Physical Environment - Personnel Services	243,210										243,210

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
539.30 - Other Physical Environment - Operating Expenses	237,889	80,552									318,441
539.60 - Other Physical Environment - Capital Outlay	13,000										13,000
541.10 - Road/Street Facilities - Personnel Services	902,316	5,977,687									6,880,003
541.30 - Road/Street Facilities - Operating Expenses	50,608	6,427,705									6,478,313
541.60 - Road/Street Facilities - Capital Outlay	41,433	361,030									402,463
541.80 - Road/Street Facilities - Grants and Aids		165,713									165,713
542.10 - Airports - Personnel Services						35,594					35,594
542.30 - Airports - Operating Expenses						399,208					399,208
542.60 - Airports - Capital Outlay											0
543.30 - Water - Operating Expenses		78,562									78,562
544.30 - Mass Transit - Operating Expenses											0
549.30 - Other Transportation - Operating Expenses		724									724
552.10 - Industry Development - Personnel Services	263,718										263,718
552.30 - Industry Development - Operating Expenses	234,203	65,786									299,989
552.60 - Industry Development - Capital Outlay	759,522										759,522
553.10 - Veterans Services - Personnel Services	89,998										89,998
553.30 - Veterans Services - Operating Expenses	24,303										24,303
553.60 - Veterans Services - Capital Outlay											0
554.30 - Housing and Urban Development - Operating Expenses		688,472									688,472
559.10 - Other Economic Development - Personnel Services		158,521									158,521
559.30 - Other Economic Development - Operating Expenses		1,293,635									1,293,635
559.60 - Other Economic Development - Capital Outlay		1,306									1,306
559.80 - Other Economic Development - Grants and Aids		489,373									489,373
562.10 - Health - Personnel Services	1,231,083										1,231,083
562.30 - Health - Operating Expenses	3,571,518	31,540									3,603,058
562.60 - Health - Capital Outlay	273,273										273,273
562.80 - Health - Grants and Aids	718,834										718,834
564.10 - Public Assistance - Personnel Services											0
564.30 - Public Assistance - Operating Expenses											0
564.60 - Public Assistance - Capital Outlay											0
569.30 - Other Human Services - Operating Expenses		105,532									105,532
569.60 - Other Human Services - Capital Outlay		13,091									13,091
571.10 - Libraries - Personnel Services	1,365,624										1,365,624
571.30 - Libraries - Operating Expenses	505,910										505,910
571.60 - Libraries - Capital Outlay	30,173										30,173
571.80 - Libraries - Grants and Aids											0
572.10 - Parks/Recreation - Personnel Services	279,913										279,913
572.30 - Parks/Recreation - Operating Expenses	732,534			5,625							738,159
572.60 - Parks/Recreation - Capital Outlay	290,915			151,594							442,509
572.80 - Parks/Recreation - Grants and Aids				122,455							122,455
579.80 - Other Culture/Recreation - Grants and Aids											0
581.90 - Interfund Transfers Out - Other Uses	2,024,698	9,827,892		1,213,013							13,065,603
587.90 - Clerk of Court Excess Fee Functions - Other Uses											0
590.90 - Other Non-Operating Disbursements - Other Uses											0
601.10 - Court Administration - Personnel Services											0
601.30 - Court Administration - Operating Expenses											0
601.60 - Court Administration - Capital Outlay											0
602.30 - State Attorney Administration - Operating Expenses											0
602.60 - State Attorney Administration - Capital Outlay											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
603.30 - Public Defender Administration - Operating Expenses		2,863									2,863
603.60 - Public Defender Administration - Capital Outlay											0
604.10 - Clerk of Court Administration - Personnel Services											0
604.30 - Clerk of Court Administration - Operating Expenses											0
604.60 - Clerk of Court Administration - Capital Outlay											0
605.10 - Judicial Support - Personnel Services											0
605.30 - Judicial Support - Operating Expenses											0
605.60 - Judicial Support - Capital Outlay											0
608.30 - Jury Management - Operating Expenses											0
614.10 - Clerk of Court - Personnel Services		3,419,234									3,419,234
614.30 - Clerk of Court - Operating Expenses		660,814									660,814
614.60 - Clerk of Court - Capital Outlay		25,238									25,238
615.10 - Court Reporter Services - Personnel Services											0
615.30 - Court Reporter Services - Operating Expenses											0
615.60 - Court Reporter Services - Capital Outlay											0
617.30 - Court Interpreters - Operating Expenses											0
618.30 - Witness Coordination/Management - Operating Expenses											0
619.30 - Expert Witness Fees - Operating Expenses											0
634.10 - Clerk of Court - Personnel Services											0
634.30 - Clerk of Court - Operating Expenses											0
634.60 - Clerk of Court - Capital Outlay											0
654.10 - Clerk of Court - Personnel Services											0
654.30 - Clerk of Court - Operating Expenses											0
654.60 - Clerk of Court - Capital Outlay											0
661.30 - Masters/Hearing Officers - Operating Expenses											0
667.10 - Court-Based Victim Services - Personnel Services	62,667										62,667
667.30 - Court-Based Victim Services - Operating Expenses	2,665										2,665
667.60 - Court-Based Victim Services - Capital Outlay	1,075										1,075
669.10 - Other Family Court Programs - Personnel Services		177,287									177,287
674.10 - Clerk of Court - Personnel Services											0
674.30 - Clerk of Court - Operating Expenses											0
674.60 - Clerk of Court - Capital Outlay											0
685.10 - Guardian ad Litem - Personnel Services											0
685.30 - Guardian ad Litem - Operating Expenses											0
685.60 - Guardian ad Litem - Capital Outlay											0
689.10 - Other Circuit Court-Juvenile - Personnel Services											0
689.30 - Other Circuit Court-Juvenile - Operating Expenses	890,970	55,201									946,171
694.10 - Clerk of Court - Personnel Services											0
694.30 - Clerk of Court - Operating Expenses											0
694.60 - Clerk of Court - Capital Outlay											0
703.30 - Attorneys Fees - Operating Expenses											0
711.10 - Courthouse Security - Personnel Services											0
711.30 - Courthouse Security - Operating Expenses											0
711.60 - Courthouse Security - Capital Outlay											0
712.10 - Courthouse Facilities - Personnel Services		164,347									164,347
712.30 - Courthouse Facilities - Operating Expenses		286,610									286,610
712.60 - Courthouse Facilities - Capital Outlay		4,069									4,069
713.10 - Information Systems - Personnel Services											0
713.30 - Information Systems - Operating Expenses		302,296									302,296

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
713.60 - Information Systems - Capital Outlay											0
714.30 - Public Law Library - Operating Expenses		27,437									27,437
714.60 - Public Law Library - Capital Outlay		12,409									12,409
716.10 - Clerk of Court Related Technology - Personnel Services											0
716.30 - Clerk of Court Related Technology - Operating Expenses											0
716.60 - Clerk of Court Related Technology - Capital Outlay											0
719.10 - Other Operating Court Costs - Personnel Services		39,542									39,542
719.30 - Other Operating Court Costs - Operating Expenses		51,459									51,459
719.60 - Other Operating Court Costs - Capital Outlay											0
724.10 - Clerk of Court - Personnel Services											0
724.30 - Clerk of Court - Operating Expenses											0
724.60 - Clerk of Court - Capital Outlay											0
728.30 - Witness Coordination/Management - Operating Expenses											0
744.10 - Clerk of Court - Personnel Services											0
744.30 - Clerk of Court - Operating Expenses											0
744.60 - Clerk of Court - Capital Outlay											0
748.30 - Witness Coordination/Management - Operating Expenses											0
764.10 - Clerk of Court - Personnel Services											0
764.30 - Clerk of Court - Operating Expenses											0
764.60 - Clerk of Court - Capital Outlay											0
765.30 - Traffic Court Hearing Officers - Operating Expenses											0
769.30 - Other County Court-Traffic Costs - Operating Expenses											0
Grand Total	77,747,562	37,650,086	1,327,926	1,592,687		6,936,795	2,363,729				127,618,785

Data Element Worksheet Report for FYE: 2015, Santa Rosa

Affiliates Report for FYE 2015

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Blackwater Soil and Water Conservation District	Zero Revenues And Expenditures			
Special District - Pace Property Finance Authority	Zero Revenues And Expenditures			
Special District - Santa Rosa County Health Facilities Authority	Zero Revenues And Expenditures			
Special District - Santa Rosa County Housing Finance Authority	Zero Revenues And Expenditures			

