

### Unit Information

Unit Type: County

Year: 2019

Unit Name: Jackson

Unit Dependency:

Unit Status: Active

### Location Information

Name: Hon. Clayton O. Rooks

Title: Clerk of Circuit Court

Phone: (850) 482-9633

Address:

2864 Madison Street  
Marianna, FL 32446-2864

### Contact Information

Name: Ms. Daniele Mcdaniel

Title: Finance Officer

Phone: (850) 482-9633

Email: dmcdaniel@jacksonclerk.com

Address:

2864 Madison Street  
Marianna, FL 32446-2864

### AFR Details

#### Revised AFR

AFR Status: Verified By DFS

AFR Received Date: 6/30/2020

Audit Received Date: 6/30/2020

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$18,478,800

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/30/2020

Auditor Name: Carr, Riggs & Ingram, LLC

Address:  
P.O. Box 1606  
Marianna, FL 32447

### Certification

#### Chief Financial Officer

Name: Danielle McDaniel

Title: Finance Officer

#### Chairman/Elected Official

Name: Clayton O. Rooks, III

Title: Jackson County Clerk of Court

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 2019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	2,077,973	9,616,014									11,693,987
312100 - Local Option Taxes		663,103									663,103
312300 - County Ninth-Cent Voted Fuel Tax				577,023							577,023
312410 - First Local Option Fuel Tax		2,406,475									2,406,475
312600 - Discretionary Sales Surtaxes		4,347,491									4,347,491
314100 - Utility Service Tax - Electricity		2,746,285									2,746,285
315000 - Communications Service Tax (Chapter 202)	156,614										156,614
319000 - Other General Taxes											0
322000 - Building Permits	316,262										316,262
323700 - Franchise Fee - Solid Waste	2,510,460										2,510,460
329000 - Other Permits, Fees & Special Assessments	75,449										75,449
331100 - Federal Grant - General Government	39,173										39,173
331200 - Federal Grant - Public Safety	231,055	60,021									291,076
331390 - Federal Grant - Other Physical Environment	6,300,757	-71,220				656,680					6,886,217
331490 - Federal Grant - Other Transportation		15,704		121,909							137,613
331500 - Federal Grant - Economic Environment											0
331650 - Federal Grant - Child Support Reimbursement	116,177										116,177
331700 - Federal Grant - Culture/Recreation											0
333000 - Federal Payments In Lieu Of Taxes	45,922										45,922
334100 - State Grant - General Government	256										256
334200 - State Grant - Public Safety	628,951	536,382				75,400					1,240,733
334390 - State Grant - Other Physical Environment	281,823	75,044									356,867
334490 - State Grant - Other Transportation				1,128,643							1,128,643
334500 - State Grant - Economic Environment		159,076				826,283					985,359
334700 - State Grant - Culture/Recreation		95,725									95,725
334820 - Article V Clerk of Court Trust Fund	135,228										135,228
334900 - State Grant - Other											0
335120 - State Revenue Sharing - Proceeds	1,054,321										1,054,321
335130 - State Revenue Sharing - Insurance Agents County Licenses	22,088										22,088
335140 - State Revenue Sharing - Mobile Home Licenses	19,160										19,160
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	4,417										4,417
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	57,000										57,000
335170 - State Revenue Sharing - Cardroom Tax											0
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	4,640,760										4,640,760
335190 - State Revenue Sharing - Other General Government	1,011,923										1,011,923
335290 - State Revenue Sharing - Other Public Safety	1,261	21,000									22,261
335490 - State Revenue Sharing - Other Transportation		49,498		2,348,246							2,397,744
335700 - State Revenue Sharing - Culture/Recreation	17,385										17,385
335900 - State Revenue Sharing - Other	31,552										31,552
336000 - State Payments In Lieu of Taxes	2,360										2,360
337100 - Local Government Unit Grant - General Government		41,472									41,472
337200 - Local Government Unit Grant - Public Safety		152,822									152,822
337300 - Local Government Unit Grant - Physical Environment		600									600
337400 - Local Government Unit Grant - Transportation		4,000									4,000

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337500 - Local Government Unit Grant - Economic Environment		62,302									62,302
337600 - Local Government Unit Grant - Human Services											0
337700 - Local Government Unit Grant - Culture/Recreation											0
339000 - Payments From Other Local Units In Lieu Of Taxes											0
341100 - Service Charge - Recording Fees	105,834	47,894									153,728
341150 - Public Records Modernization Trust Fund		62,305									62,305
341510 - Fees remitted to County from Tax Collector											0
341520 - Fees remitted to County from Sheriff											0
341550 - Fees remitted to County from Supervisor of Elections											0
341560 - Fees remitted to County from Property Appraiser											0
341800 - County Officer Commission and Fees	1,083,998										1,083,998
341900 - Other General Government Charges and Fees	8,388										8,388
342100 - Service Charge - Law Enforcement Services		8,930									8,930
342200 - Service Charge - Fire Protection	11,400										11,400
342300 - Service Charge - Housing for Prisoners		103,959									103,959
342400 - Service Charge - Emergency Management Service Fees/Charges		189,251									189,251
342600 - Service Charge - Ambulance Fees	3,481,174										3,481,174
342900 - Service Charge - Other Public Safety Charges and Fees	53,422	208,216									261,638
343300 - Service Charge - Water Utility											0
343400 - Service Charge - Garbage/Solid Waste						24,743					24,743
343600 - Service Charge - Water/Sewer Combination Utility						1,219,002					1,219,002
346200 - Service Charge - Hospital Charges											0
346400 - Service Charge - Animal Control and Shelter Fees	1,907										1,907
347200 - Service Charge - Parks and Recreation						78,716					78,716
347400 - Service Charge - Special Events		18,780									18,780
347500 - Service Charge - Special Recreation Facilities											0
348120 - County Court Criminal - Service Charges	3,513										3,513
348130 - County Court Criminal - Court Costs	7,255	5,867									13,122
348220 - Circuit Court Criminal - Service Charges	8,182	3,969									12,151
348230 - Circuit Court Criminal - Court Costs	48,294										48,294
348310 - County Court Civil - Filing Fees	174,350										174,350
348320 - County Court Civil - Service Charges	2,785										2,785
348330 - County Court Civil - Court Costs											0
348410 - Circuit Court Civil - Filing Fees	156,652										156,652
348420 - Circuit Court Civil - Service Charges	20,480										20,480
348430 - Circuit Court Civil - Court Costs											0
348520 - Traffic Court - Service Charges	20,121										20,121
348530 - Traffic Court - Court Costs	173,381										173,381
348610 - Juvenile Court - Filing Fees	2,535										2,535
348620 - Juvenile Court - Service Charges	12										12
348710 - Probate Court - Filing Fees	45,120										45,120
348720 - Probate Court - Service Charges	1,986										1,986
348921 - Court Innovations/Local Requirements		9,379									9,379
348922 - Legal Aid		9,379									9,379
348923 - Law Library		9,379									9,379
348924 - Juvenile Alternative Programs		9,379									9,379
348930 - State Court Facility Surcharge (\$30)		160,957									160,957
348931 - Traffic Surcharge		25,647									25,647

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348932 - Domestic Violence Surcharge		2,731									2,731
348933 - Animal Control Surcharge											0
348990 - Other Court Collections Transferred to BOCC		485									485
349000 - Other Charges for Services											0
351100 - Judgments and Fines - As Decided by County Court Criminal	15,003	49,673									64,676
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	32,132	1,002									33,134
351300 - Judgments and Fines - As Decided by County Court Civil	47	183									230
351500 - Judgments and Fines - As Decided by Traffic Court	139,228										139,228
351600 - Judgments and Fines - As Decided by Juvenile Court	12										12
351800 - 10% of Fines to Public Records Modernization Trust Fund											0
352000 - Fines - Library	3,973										3,973
354000 - Fines - Local Ordinance Violation											0
359000 - Other Judgments, Fines and Forfeits		12,283									12,283
361100 - Interest	120,046	254,792	2,684	388		9,263					387,173
362000 - Rents and Royalties	76,686	153,731									230,417
364000 - Disposition of Fixed Assets											0
365000 - Sale of Surplus Materials and Scrap	581	434									1,015
366000 - Contributions and Donations from Private Sources	1,218	4,385									5,603
369300 - Settlements	66,605										66,605
369900 - Other Miscellaneous Revenues	345,373	87,459				127					432,959
381000 - Inter-Fund Group Transfers In	8,657,341	5,508,919		1,564,273		358,844					16,089,377
383000 - Installment Purchases & Capital Lease Proceeds											0
384000 - Debt Proceeds	7,695,906										7,695,906
387200 - Clerk of Court Trust Fund Revenue											0
388200 - Compensation for Loss of General Capital Asset	2,502,012					57,415					2,559,427
Grand Total	44,845,279	27,931,162	2,684	5,740,482		3,306,473					81,826,080

## Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	284,367										284,367
511.30 - Legislative - Operating Expenses	68,039										68,039
511.60 - Legislative - Capital Outlay											0
512.10 - Executive - Personnel Services	293,937										293,937
512.30 - Executive - Operating Expenses	104,123										104,123
512.60 - Executive - Capital Outlay											0
513.10 - Financial and Administrative - Personnel Services	3,209,663										3,209,663
513.30 - Financial and Administrative - Operating Expenses	871,788	2,276									874,064
513.60 - Financial and Administrative - Capital Outlay	80,952										80,952
513.70 - Financial and Administrative - Debt Service											0
514.30 - Legal Counsel - Operating Expenses	86,346										86,346
515.10 - Comprehensive Planning - Personnel Services	200,176										200,176



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
515.30 - Comprehensive Planning - Operating Expenses	21,761										21,761
517.70 - Debt Service Payments - Debt Service	54,718					95,187					149,905
519.10 - Other General Government - Personnel Services	1,532,312										1,532,312
519.30 - Other General Government - Operating Expenses	5,695,519	57,336									5,752,855
519.60 - Other General Government - Capital Outlay		43,190									43,190
519.70 - Other General Government - Debt Service	258,633										258,633
521.10 - Law Enforcement - Personnel Services	3,485,290	916,753									4,402,043
521.30 - Law Enforcement - Operating Expenses	1,976,297	135,993									2,112,290
521.60 - Law Enforcement - Capital Outlay	532,454										532,454
521.70 - Law Enforcement - Debt Service											0
522.10 - Fire Control - Personnel Services											0
522.30 - Fire Control - Operating Expenses	41,243										41,243
522.60 - Fire Control - Capital Outlay											0
523.10 - Detention/Corrections - Personnel Services	201,690	2,900,352									3,102,042
523.30 - Detention/Corrections - Operating Expenses	194,084	1,352,343									1,546,427
523.60 - Detention/Corrections - Capital Outlay		88,075									88,075
524.10 - Protective Inspections - Personnel Services	226,180										226,180
524.30 - Protective Inspections - Operating Expenses	30,730										30,730
524.60 - Protective Inspections - Capital Outlay											0
525.10 - Emergency and Disaster Relief - Personnel Services	6,113	207,161									213,274
525.30 - Emergency and Disaster Relief - Operating Expenses	120,445	236,429									356,874
525.60 - Emergency and Disaster Relief - Capital Outlay		376,415									376,415
526.10 - Ambulance and Rescue Services - Personnel Services	2,213,686										2,213,686
526.30 - Ambulance and Rescue Services - Operating Expenses	2,307,227	45,010									2,352,237
526.60 - Ambulance and Rescue Services - Capital Outlay	1,428,445	208,522									1,636,967
526.70 - Ambulance and Rescue Services - Debt Service											0
527.30 - Medical Examiners - Operating Expenses	136,477										136,477
529.10 - Other Public Safety - Personnel Services	36,960										36,960
529.30 - Other Public Safety - Operating Expenses	4,244	9,340									13,584
529.60 - Other Public Safety - Capital Outlay											0
531.10 - Electric Utility Services - Personnel Services											0
531.30 - Electric Utility Services - Operating Expenses											0
531.60 - Electric Utility Services - Capital Outlay											0
534.10 - Garbage/Solid Waste - Personnel Services						72,439					72,439
534.30 - Garbage/Solid Waste - Operating Expenses	46,149	90,910				83,151					220,210
534.60 - Garbage/Solid Waste - Capital Outlay											0
535.60 - Sewer/Wastewater Services - Capital Outlay											0
536.10 - Water/Sewer Services - Personnel Services						199,384					199,384
536.30 - Water/Sewer Services - Operating Expenses	129,789					878,171					1,007,960
536.60 - Water/Sewer Services - Capital Outlay											0
537.10 - Conservation/Resource Management - Personnel Services	251,272										251,272
537.30 - Conservation/Resource Management - Operating Expenses	48,900										48,900
537.60 - Conservation/Resource Management - Capital Outlay											0
538.10 - Flood Control/Stormwater Control - Personnel Services											0
538.30 - Flood Control/Stormwater Control - Operating Expenses											0
538.60 - Flood Control/Stormwater Control - Capital Outlay											0
539.10 - Other Physical Environment - Personnel Services											0
539.30 - Other Physical Environment - Operating Expenses		3,598									3,598



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
539.60 - Other Physical Environment - Capital Outlay											0
541.10 - Road/Street Facilities - Personnel Services	194,828	2,666,926									2,861,754
541.30 - Road/Street Facilities - Operating Expenses	11,406,732	3,086,391		1,070,398							15,563,521
541.60 - Road/Street Facilities - Capital Outlay		2,382,547									2,382,547
541.70 - Road/Street Facilities - Debt Service				1,067,113							1,067,113
542.30 - Airports - Operating Expenses											0
544.30 - Mass Transit - Operating Expenses	5,000	29,007									34,007
549.30 - Other Transportation - Operating Expenses											0
549.60 - Other Transportation - Capital Outlay											0
551.30 - Employment Development - Operating Expenses		61									61
552.10 - Industry Development - Personnel Services		137,121									137,121
552.30 - Industry Development - Operating Expenses	628,396	214,244									842,640
552.60 - Industry Development - Capital Outlay											0
552.70 - Industry Development - Debt Service											0
553.10 - Veterans Services - Personnel Services	75,486										75,486
553.30 - Veterans Services - Operating Expenses	5,764										5,764
553.60 - Veterans Services - Capital Outlay											0
554.10 - Housing and Urban Development - Personnel Services	32,883										32,883
554.30 - Housing and Urban Development - Operating Expenses	1,678	193,336									195,014
554.60 - Housing and Urban Development - Capital Outlay											0
559.10 - Other Economic Development - Personnel Services											0
559.30 - Other Economic Development - Operating Expenses											0
559.60 - Other Economic Development - Capital Outlay											0
561.10 - Hospitals - Personnel Services											0
561.30 - Hospitals - Operating Expenses											0
562.10 - Health - Personnel Services	84,984										84,984
562.30 - Health - Operating Expenses	1,271,247	33,989									1,305,236
562.60 - Health - Capital Outlay	42,379										42,379
563.30 - Mental Health - Operating Expenses	75,559										75,559
564.30 - Public Assistance - Operating Expenses	28,000	9,379									37,379
565.30 - Developmental Disabilities - Operating Expenses	1,500										1,500
569.30 - Other Human Services - Operating Expenses	1,000										1,000
571.10 - Libraries - Personnel Services	297,018	95,734									392,752
571.30 - Libraries - Operating Expenses	120,992										120,992
571.60 - Libraries - Capital Outlay											0
571.70 - Libraries - Debt Service											0
572.10 - Parks/Recreation - Personnel Services		80,096				277,945					358,041
572.30 - Parks/Recreation - Operating Expenses	167,744	48,966				141,847					358,557
572.60 - Parks/Recreation - Capital Outlay		68,181									68,181
573.30 - Cultural Services - Operating Expenses											0
573.60 - Cultural Services - Capital Outlay											0
574.30 - Special Events - Operating Expenses	1,000										1,000
574.60 - Special Events - Capital Outlay											0
575.10 - Special Facilities - Personnel Services											0
575.30 - Special Facilities - Operating Expenses											0
575.60 - Special Facilities - Capital Outlay											0
579.10 - Other Culture/Recreation - Personnel Services											0
579.30 - Other Culture/Recreation - Operating Expenses	256										256
579.60 - Other Culture/Recreation - Capital Outlay											0





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
581.90 - Interfund Transfers Out - Other Uses	1,990,825	13,031,124		1,067,428							16,089,377
583.30 - Installment Purchase Acquisitions - Operating Expenses											0
584.30 - Capital Lease Acquisitions - Operating Expenses											0
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses	173,614										173,614
590.30 - Other Non-Operating Disbursements - Operating Expenses				142,052							142,052
601.10 - Court Administration - Personnel Services		27,749									27,749
601.30 - Court Administration - Operating Expenses		280									280
601.60 - Court Administration - Capital Outlay											0
602.30 - State Attorney Administration - Operating Expenses	30,587	17,600									48,187
602.60 - State Attorney Administration - Capital Outlay		6,277									6,277
603.30 - Public Defender Administration - Operating Expenses	45,803	38,884									84,687
603.60 - Public Defender Administration - Capital Outlay											0
604.10 - Clerk of Court Administration - Personnel Services	195,946										195,946
604.30 - Clerk of Court Administration - Operating Expenses	46,970										46,970
604.60 - Clerk of Court Administration - Capital Outlay											0
605.30 - Judicial Support - Operating Expenses		14,156									14,156
608.10 - Jury Management - Personnel Services	21,276										21,276
608.30 - Jury Management - Operating Expenses	10,276										10,276
611.30 - Court Administration - Operating Expenses	9,190	27,759									36,949
611.60 - Court Administration - Capital Outlay											0
614.10 - Clerk of Court - Personnel Services	89,896										89,896
614.30 - Clerk of Court - Operating Expenses	6,151										6,151
614.60 - Clerk of Court - Capital Outlay											0
615.30 - Court Reporter Services - Operating Expenses											0
622.30 - Drug Court - Operating Expenses		2,381									2,381
629.30 - Other Circuit Court-Criminal Costs - Operating Expenses											0
634.10 - Clerk of Court - Personnel Services	64,858										64,858
634.30 - Clerk of Court - Operating Expenses		4,263									4,263
636.30 - Clinical Evaluations - Operating Expenses	8,575										8,575
654.10 - Clerk of Court - Personnel Services	45,144										45,144
654.30 - Clerk of Court - Operating Expenses	10,171										10,171
674.10 - Clerk of Court - Personnel Services	44,151										44,151
674.30 - Clerk of Court - Operating Expenses	2,373										2,373
685.30 - Guardian ad Litem - Operating Expenses	5,946										5,946
694.10 - Clerk of Court - Personnel Services	45,685										45,685
694.30 - Clerk of Court - Operating Expenses	2,615										2,615
711.30 - Courthouse Security - Operating Expenses											0
711.60 - Courthouse Security - Capital Outlay											0
712.10 - Courthouse Facilities - Personnel Services											0
712.30 - Courthouse Facilities - Operating Expenses		19,896									19,896
712.60 - Courthouse Facilities - Capital Outlay		901,190									901,190
713.30 - Information Systems - Operating Expenses											0
716.30 - Clerk of Court Related Technology - Operating Expenses	44,015	1,114									45,129
716.60 - Clerk of Court Related Technology - Capital Outlay											0
721.30 - Court Administration - Operating Expenses	3,628	13,565									17,193
721.60 - Court Administration - Capital Outlay											0
724.10 - Clerk of Court - Personnel Services	41,179										41,179
724.30 - Clerk of Court - Operating Expenses	4,408										4,408



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
724.60 - Clerk of Court - Capital Outlay											0
744.10 - Clerk of Court - Personnel Services	45,040										45,040
744.30 - Clerk of Court - Operating Expenses	2,906										2,906
764.10 - Clerk of Court - Personnel Services	135,766										135,766
764.30 - Clerk of Court - Operating Expenses	10,268										10,268
Grand Total	43,763,980	29,821,656		3,346,991		1,748,124					78,680,751

Data Element Worksheet Report for FYE: 2019, Jackson

Affiliates Report for FYE 2019

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Jackson County Agricultural Center	Blended in Primary Report	\$197,243	\$197,243	\$0

