

### Unit Information

Unit Type: County

Year: 2013

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. Michael Burton

Title: Finance Services Adm.

Phone: (850) 983-1843

Email: burtonm@flcjn.net

Address:

6495 Caroline Street  
Suite B  
Milton, FL 32572

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 6/12/2014

Audit Received Date: 6/16/2014

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$8,846,267

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/12/2014

Auditor Name: Warren Averett

Address:

316 South Baylen Street, Suite 300  
Pensacola, FL 32502

### Certification

#### Chief Financial Officer

Name: Donald C. Spencer

Title: Clerk of Courts and Comptroller

#### Chairman/Elected Official

Name: Jim Melvin

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?

☐☐

Revenues Report for FYE 2013

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	42,737,419	69,220									42,806,639
312100 - Local Option Taxes		1,323,261									1,323,261
312300 - County Ninth-Cent Voted Fuel Tax		94,144									94,144
312410 - First Local Option Fuel Tax		3,688,741									3,688,741
312420 - Second Local Option Fuel Tax		136									136
315000 - Communications Service Tax (Chapter 202)	1,336,673										1,336,673
316000 - Local Business Tax (Chapter 205)	137,889										137,889
322000 - Building Permits	1,355,382										1,355,382
323100 - Franchise Fee - Electricity		5,670,573									5,670,573
324310 - Impact Fees - Residential - Transportation		242,035									242,035
325100 - Special Assessments - Capital Improvement		4,115,062				38,000					4,153,062
325200 - Special Assessments - Charges for Public Services		623,558									623,558
329000 - Other Permits, Fees & Special Assessments	170,874					700					171,574
331100 - Federal Grant - General Government											0
331200 - Federal Grant - Public Safety	74,402	528,405									602,807
331350 - Federal Grant - Sewer/Wastewater		342,918				137,306					480,224
331390 - Federal Grant - Other Physical Environment		434,155									434,155
331410 - Federal Grant - Airport Development		33,534				155,640					189,174
331490 - Federal Grant - Other Transportation		96,369									96,369
331500 - Federal Grant - Economic Environment	26,101	1,143,717									1,169,818
331620 - Federal Grant - Public Assistance											0
331650 - Federal Grant - Child Support Reimbursement		136,003									136,003
331690 - Federal Grant - Other Human Services											0
331820 - Federal Grant - Drug Court Management											0
331900 - Federal Grant - Other	1,213										1,213
333000 - Federal Payments In Lieu Of Taxes	3,578	1									3,579
334100 - State Grant - General Government	26,049										26,049
334200 - State Grant - Public Safety	105,806	165,835									271,641
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						54,513					54,513
334490 - State Grant - Other Transportation	254,614	1,184,854									1,439,468
334500 - State Grant - Economic Environment	4,350	41,681									46,031
334620 - State Grant - Public Welfare											0
334690 - State Grant - Other Human Services		469,121									469,121
334700 - State Grant - Culture/Recreation	192,093										192,093
334830 - State Grant - Child Dependency											0
334890 - State Grant - Other Court-Related	74,646										74,646
334900 - State Grant - Other	202										202
335120 - State Revenue Sharing - Proceeds	3,204,694										3,204,694
335130 - State Revenue Sharing - Insurance Agents County Licenses	36,970										36,970
335140 - State Revenue Sharing - Mobile Home Licenses	28,058										28,058
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	6,246										6,246

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
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	6,019,063										6,019,063
335190 - State Revenue Sharing - Other General Government	2,317										2,317
335490 - State Revenue Sharing - Other Transportation	477,962	3,030,891									3,508,853
335690 - State Revenue Sharing - Other Human Services											0
335800 - State Revenue Sharing - Clerk Allotment From Justice Administrative Commission		2,476,576									2,476,576
335900 - State Revenue Sharing - Other											0
336000 - State Payments In Lieu of Taxes											0
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	339,187										339,187
341100 - Service Charge - Recording Fees											0
341150 - Public Records Modernization Trust Fund		460,417									460,417
341160 - County Portion (\$2) of \$4 Additional Service Charge		366,994									366,994
341200 - Internal Service Fund Fees and Charges							856,297				856,297
341300 - Administrative Service Fees	23,745	31,303									55,048
341510 - Fees remitted to County from Tax Collector	3,797,091										3,797,091
341520 - Fees remitted to County from Sheriff	90,720										90,720
341530 - Fees remitted to County from Clerk of Circuit Court	1,425,194										1,425,194
341540 - Fees remitted to County from Clerk of County Court											0
341560 - Fees remitted to County from Property Appraiser	9,369										9,369
341800 - County Officer Commission and Fees	6,242										6,242
341900 - Other General Government Charges and Fees	8,646										8,646
342300 - Service Charge - Housing for Prisoners	1,121,136										1,121,136
342400 - Service Charge - Emergency Management Service Fees/Charges		831,891									831,891
342500 - Service Charge - Protective Inspection Fees											0
342900 - Service Charge - Other Public Safety Charges and Fees	13,054										13,054
343400 - Service Charge - Garbage/Solid Waste						4,218,079					4,218,079
343600 - Service Charge - Water/Sewer Combination Utility						1,880,831					1,880,831
343900 - Service Charge - Other Physical Environment Charges		428,244									428,244
344300 - Service Charge - Mass Transit											0
344900 - Service Charge - Other Transportation Charges	4,750										4,750
345900 - Service Charge - Other Economic Environment Charges											0
346400 - Service Charge - Animal Control and Shelter Fees	32,892										32,892
346900 - Service Charge - Other Human Services Charges											0
347100 - Service Charge - Libraries	6,545										6,545
347500 - Service Charge - Special Recreation Facilities	330,164										330,164
348850 - State Reimbursement											0
348880 - Probation/Alternatives	149,017										149,017
348921 - Court Innovations/Local Requirements		35,024									35,024
348922 - Legal Aid		35,024									35,024
348923 - Law Library		35,024									35,024
348924 - Juvenile Alternative Programs		35,025									35,025

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348930 - State Court Facility Surcharge (\$30)		457,081									457,081
348932 - Domestic Violence Surcharge	10,671										10,671
348933 - Animal Control Surcharge	766										766
348990 - Other Court Collections Transferred to BOCC		702,589									702,589
349000 - Other Charges for Services	37,577	2,289									39,866
351100 - Judgments and Fines - As Decided by County Court Criminal		125,700									125,700
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		31,400									31,400
351400 - Judgments and Fines - As Decided by Circuit Court Civil											0
351500 - Judgments and Fines - As Decided by Traffic Court	75,179	34,200									109,379
351600 - Judgments and Fines - As Decided by Juvenile Court											0
351700 - Intergovernmental Radio Communication Program	128,928										128,928
351800 - 10% of Fines to Public Records Modernization Trust Fund		130,291									130,291
351900 - Judgments and Fines - Other Court Ordered	10,888										10,888
352000 - Fines - Library											0
354000 - Fines - Local Ordinance Violation											0
358100 - Confiscation of Deposits or Bonds Held as Performance Guarantees		65,125									65,125
359000 - Other Judgments, Fines and Forfeits	69,577										69,577
361100 - Interest	113,570	40,578	1,540	11,146		13,720	9,325				189,879
361300 - Net Increase (Decrease) in Fair Value of Investments	20,716					16,440	2,225				39,381
362000 - Rents and Royalties	2,822,792					284,743					3,107,535
364000 - Disposition of Fixed Assets	23,363					-776	-57				22,530
365000 - Sale of Surplus Materials and Scrap		735				116,226					116,961
366000 - Contributions and Donations from Private Sources	13,899	6,000		5,600							25,499
369300 - Settlements	1,360										1,360
369900 - Other Miscellaneous Revenues	33,759	489,714				2,661	791,195				1,317,329
381000 - Inter-Fund Group Transfers In	2,696,757	3,779,867	1,400,593	1,076,086		25,060	787,524				9,765,887
384000 - Debt Proceeds											0
389700 - Proprietary - Capital Contributions from Other Public Source											0
389900 - Proprietary - Other Non-Operating Sources											0
Grand Total	69,917,405	34,035,305	1,402,133	1,092,832		6,943,143	2,446,509				115,837,327

## Expenditures Report for FYE 2013

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	558,163										558,163
511.30 - Legislative - Operating Expenses	72,270										72,270
511.60 - Legislative - Capital Outlay											0
512.10 - Executive - Personnel Services	422,232										422,232
512.30 - Executive - Operating Expenses	1,368,378										1,368,378
512.60 - Executive - Capital Outlay											0
513.10 - Financial and Administrative - Personnel Services	2,455,153						254,338				2,709,491



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
513.30 - Financial and Administrative - Operating Expenses	5,786,386						1,580,301				7,366,687
513.60 - Financial and Administrative - Capital Outlay	251,033										251,033
514.10 - Legal Counsel - Personnel Services	313,465										313,465
514.30 - Legal Counsel - Operating Expenses	11,378										11,378
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			1,643,720			17,455					1,661,175
519.10 - Other General Governmental Services - Personnel Services	3,575,126										3,575,126
519.30 - Other General Governmental Services - Operating Expenses	4,395,459	60,765									4,456,224
519.60 - Other General Governmental Services - Capital Outlay	8,779	30,486		39,800							79,065
519.80 - Other General Governmental Services - Grants and Aids	825,290										825,290
521.10 - Law Enforcement - Personnel Services	23,026,956	375,006									23,401,962
521.30 - Law Enforcement - Operating Expenses	6,271,993	139,940									6,411,933
521.60 - Law Enforcement - Capital Outlay	1,290,214	42,981									1,333,195
522.30 - Fire Control - Operating Expenses		3,143,279									3,143,279
522.60 - Fire Control - Capital Outlay		282,147									282,147
522.70 - Fire Control - Debt Service											0
522.80 - Fire Control - Grants and Aids											0
523.10 - Detention and/or Corrections - Personnel Services	575,830	81,595									657,425
523.30 - Detention and/or Corrections - Operating Expenses	38,506	201,792									240,298
523.60 - Detention and/or Corrections - Capital Outlay											0
524.10 - Protective Inspections - Personnel Services	1,520,840										1,520,840
524.30 - Protective Inspections - Operating Expenses	96,856										96,856
524.60 - Protective Inspections - Capital Outlay											0
525.10 - Emergency and Disaster Relief Services - Personnel Services	1,197,995	314,585									1,512,580
525.30 - Emergency and Disaster Relief Services - Operating Expenses	299,580	287,035									586,615
525.60 - Emergency and Disaster Relief Services - Capital Outlay	13,357	421,970									435,327
525.80 - Emergency and Disaster Relief Services - Grants and Aids	12,635	25,845									38,480
529.10 - Other Public Safety - Personnel Services	83,297										83,297
529.30 - Other Public Safety - Operating Expenses	6,907	22,484									29,391
529.60 - Other Public Safety - Capital Outlay											0
531.30 - Electric Utility Services - Operating Expenses		275,801									275,801
534.10 - Garbage/Solid Waste Control Services - Personnel Services						1,748,655					1,748,655
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						1,873,966					1,873,966
534.80 - Garbage/Solid Waste Control Services - Grants and Aids						60,000					60,000
535.30 - Sewer/Wastewater Services - Operating Expenses		15,470									15,470
535.60 - Sewer/Wastewater Services - Capital Outlay		1,298									1,298
536.10 - Water-Sewer Combination Services - Personnel Services						556,432					556,432
536.30 - Water-Sewer Combination Services - Operating Expenses						1,218,143					1,218,143
537.10 - Conservation and Resource Management - Personnel Services	627,930										627,930
537.30 - Conservation and Resource Management - Operating Expenses	65,535										65,535
537.60 - Conservation and Resource Management - Capital Outlay											0



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
538.30 - Flood Control/Stormwater Management - Operating Expenses		1,175,680									1,175,680
538.60 - Flood Control/Stormwater Management - Capital Outlay											0
539.10 - Other Physical Environment - Personnel Services	220,179										220,179
539.30 - Other Physical Environment - Operating Expenses	215,133	981,116									1,196,249
539.60 - Other Physical Environment - Capital Outlay											0
541.10 - Road and Street Facilities - Personnel Services	825,484	5,470,223									6,295,707
541.30 - Road and Street Facilities - Operating Expenses	60,688	11,022,712									11,083,400
541.60 - Road and Street Facilities - Capital Outlay	3,010	475,814									478,824
541.80 - Road and Street Facilities - Grants and Aids		1,291,601									1,291,601
542.10 - Airports - Personnel Services						31,526					31,526
542.30 - Airports - Operating Expenses						474,133					474,133
542.60 - Airports - Capital Outlay											0
543.30 - Water Transportation Systems - Operating Expenses		16,308									16,308
544.30 - Mass Transit Systems - Operating Expenses		30,603									30,603
549.30 - Other Transportation Systems/Services - Operating Expenses		120,509									120,509
552.10 - Industry Development - Personnel Services	220,052										220,052
552.30 - Industry Development - Operating Expenses	127,973	41,697									169,670
552.60 - Industry Development - Capital Outlay											0
553.10 - Veteran's Services - Personnel Services	82,311										82,311
553.30 - Veteran's Services - Operating Expenses	8,230										8,230
553.60 - Veteran's Services - Capital Outlay											0
554.30 - Housing and Urban Development - Operating Expenses		668,494									668,494
559.30 - Other Economic Environment - Operating Expenses		1,285,131									1,285,131
559.60 - Other Economic Environment - Capital Outlay		29,422									29,422
559.80 - Other Economic Environment - Grants and Aids		289,338									289,338
562.10 - Health Services - Personnel Services	1,126,644										1,126,644
562.30 - Health Services - Operating Expenses	2,873,992	29,437									2,903,429
562.60 - Health Services - Capital Outlay											0
562.80 - Health Services - Grants and Aids	1,062,910										1,062,910
564.10 - Public Assistance Services - Personnel Services											0
564.30 - Public Assistance Services - Operating Expenses											0
564.60 - Public Assistance Services - Capital Outlay											0
569.30 - Other Human Services - Operating Expenses		115,869									115,869
569.60 - Other Human Services - Capital Outlay		6,611									6,611
571.10 - Libraries - Personnel Services	1,272,809										1,272,809
571.30 - Libraries - Operating Expenses	490,359										490,359
571.60 - Libraries - Capital Outlay	117,118										117,118
571.80 - Libraries - Grants and Aids											0
572.10 - Parks and Recreation - Personnel Services	290,715										290,715
572.30 - Parks and Recreation - Operating Expenses	660,713			1,403							662,116
572.60 - Parks and Recreation - Capital Outlay	14,025			2,151,274							2,165,299
572.80 - Parks and Recreation - Grants and Aids				28,412							28,412
579.80 - Other Culture/Recreation - Grants and Aids											0
581.90 - Inter-Fund Group Transfers Out - Other Uses	1,306,043	7,597,740		525,339			336,765				9,765,887
587.90 - Clerk of Court Excess Remittance - Other Uses											0
590.90 - Proprietary Other Non-Operating Disbursements - Other Uses											0
601.10 - Court Administration - Personnel Services											0





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
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
603.30 - Public Defender Administration - Operating Expenses											0
603.60 - Public Defender Administration - Capital Outlay											0
604.10 - Clerk of Court Administration - Personnel Services		739,890									739,890
604.30 - Clerk of Court Administration - Operating Expenses		51,149									51,149
604.60 - Clerk of Court Administration - Capital Outlay		2,555									2,555
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 Administration - Circuit Criminal - Personnel Services		395,648									395,648
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		51,406									51,406
614.60 - Clerk of Court Administration - Circuit Criminal - Capital Outlay											0
615.10 - Court Reporter Services - Circuit Criminal - Personnel Services											0
615.30 - Court Reporter Services - Circuit Criminal - Operating Expenses											0
615.60 - Court Reporter Services - Circuit Criminal - Capital Outlay											0
617.30 - Court Interpreters - Circuit Criminal - Operating Expenses											0
618.30 - Witness Coordination/Management - Circuit Criminal - Operating Expenses											0
619.30 - Expert Witness Fees - Circuit Criminal - Operating Expenses											0
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		183,784									183,784
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		35,239									35,239
634.60 - Clerk of Court Administration - Circuit Civil - Capital Outlay											0
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		201,223									201,223
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		48,441									48,441
654.60 - Clerk of Court Administration - Circuit Family - Capital Outlay											0
661.30 - Masters/Hearing Officers - Circuit Family - Operating Expenses											0
667.10 - Court-Based Victim Services - Circuit Family - Personnel Services	61,008										61,008
667.30 - Court-Based Victim Services - Circuit Family - Operating Expenses	11,387										11,387
667.60 - Court-Based Victim Services - Circuit Family - Capital Outlay											0
669.10 - Other Family Court Programs - Personnel Services		133,957									133,957
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		168,537									168,537
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		31,172									31,172
674.60 - Clerk of Court Administration - Circuit Juvenile - Capital Outlay											0
685.10 - Guardian Ad Litem - Circuit Juvenile - Personnel Services											0
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses											0
685.60 - Guardian Ad Litem - Circuit Juvenile - Capital Outlay											0
689.10 - Other Circuit Court - Juvenile - Personnel Services											0



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
689.30 - Other Circuit Court - Juvenile - Operating Expenses	479,073	49,386									528,459
694.10 - Clerk of Court Administration - Probate - Personnel Services		162,420									162,420
694.30 - Clerk of Court Administration - Probate - Operating Expenses		27,365									27,365
694.60 - Clerk of Court Administration - Probate - Capital Outlay											0
703.30 - Attorneys Fees - Probate - 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		145,125									145,125
712.30 - Courthouse Facilities - Operating Expenses		377,507									377,507
712.60 - Courthouse Facilities - Capital Outlay											0
713.10 - Information Systems and Technology - Personnel Services											0
713.30 - Information Systems and Technology - Operating Expenses		366,994									366,994
713.60 - Information Systems and Technology - Capital Outlay											0
714.30 - Public Law Library - Operating Expenses		24,690									24,690
714.60 - Public Law Library - Capital Outlay		17,888									17,888
716.10 - Clerk of Court Related Technology - Personnel Services		124,930									124,930
716.30 - Clerk of Court Related Technology - Operating Expenses		134,383									134,383
716.60 - Clerk of Court Related Technology - Capital Outlay		120,765									120,765
719.10 - Other Operating Court Costs - Personnel Services		24,545									24,545
719.30 - Other Operating Court Costs - Operating Expenses		75,374									75,374
719.60 - Other Operating Court Costs - Capital Outlay		7,995									7,995
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		484,381									484,381
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		37,837									37,837
724.60 - Clerk of Court Administration - County Criminal - Capital Outlay											0
728.30 - Witness Coordination/Management - County Criminal - Operating Expenses											0
744.10 - Clerk of Court Administration - County Civil - Personnel Services		147,832									147,832
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		37,355									37,355
744.60 - Clerk of Court Administration - County Civil - Capital Outlay											0
748.30 - Witness Coordination/Management - County Civil - Operating Expenses											0
764.10 - Clerk of Court Administration - Traffic - Personnel Services		432,308									432,308
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		27,270									27,270
764.60 - Clerk of Court Administration - Traffic - Capital Outlay											0
765.30 - Traffic Court Hearing Officer - Operating Expenses											0
769.30 - Other County Court - Traffic Costs - Operating Expenses											0
Grand Total	66,701,399	41,240,135	1,643,720	2,746,228		5,980,310	2,171,404				120,483,196

## Data Element Worksheet Report for FYE: 2013, Santa Rosa



Affiliates Report for FYE 2013

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			