

### Unit Information

Unit Type: County

Year: 2017

Unit Name: Nassau

Unit Dependency:

Unit Status: Active

### Location Information

Name: Hon. John A Crawford

Title: Clerk of Circuit Court and Comptroller

Phone: (904) 548-4600

Address:

76347 Veterans Way  
Yulee, FL 32097

### Contact Information

Name: Mrs. Mary N Potochnik

Title: Chief Deputy

Phone: (904) 548-4811

Email: mpotochnik@nassauclerk.com

Address:

76347 Veterans Way  
Yulee, FL 32097

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 6/29/2018

Audit Received Date: 4/16/2018

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$40,076,765

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/16/2018

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

637 Park Street  
Jacksonville, FL 32204

### Certification

#### Chief Financial Officer

Name: John A Crawford

Title: Clerk of the Circuit Court & Comptroller

#### Chairman/Elected Official

Name: Pat Edwards

Title: Chairman

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 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	41,567,579	12,841,036									54,408,615
312100 - Local Option Taxes		5,537,662									5,537,662
312300 - County Ninth-Cent Voted Fuel Tax			497,240								497,240
312410 - First Local Option Fuel Tax		1,432,094	932,069								2,364,163
312600 - Discretionary Sales Surtaxes		9,640,488									9,640,488
315000 - Communications Service Tax (Chapter 202)		679,344									679,344
322000 - Building Permits		1,698,137									1,698,137
324110 - Impact Fees - Residential - Public Safety				214,427							214,427
324120 - Impact Fees - Commercial - Public Safety				25,176							25,176
324210 - Impact Fees - Residential - Physical Environment						76,051					76,051
324220 - Impact Fees - Commercial - Physical Environment						6,367					6,367
324310 - Impact Fees - Residential - Transportation				918,119							918,119
324320 - Impact Fees - Commercial - Transportation				117,128							117,128
324610 - Impact Fees - Residential - Culture/Recreation				501,187							501,187
324710 - Impact Fees - Residential - Other				702,551							702,551
324720 - Impact Fees - Commercial - Other				65,938							65,938
325200 - Special Assessments - Charges for Public Services	2,625	753,129									755,754
329000 - Other Permits, Fees & Special Assessments	30,829	671,776				1,280					703,885
331100 - Federal Grant - General Government	64,961										64,961
331200 - Federal Grant - Public Safety	158,870	1,217,063									1,375,933
331490 - Federal Grant - Other Transportation		1,274									1,274
331650 - Federal Grant - Child Support Reimbursement		123,084									123,084
331700 - Federal Grant - Culture/Recreation	35,637										35,637
334200 - State Grant - Public Safety	112,608	9,959									122,567
334340 - State Grant - Garbage/Solid Waste	90,909										90,909
334390 - State Grant - Other Physical Environment		25,309									25,309
334490 - State Grant - Other Transportation				1,064,420							1,064,420
334700 - State Grant - Culture/Recreation	35,986	70,650									106,636
334820 - Article V Clerk of Court Trust Fund		100,336									100,336
335120 - State Revenue Sharing - Proceeds	1,301,710	670,207									1,971,917
335130 - State Revenue Sharing - Insurance Agents County Licenses	20,187										20,187
335140 - State Revenue Sharing - Mobile Home Licenses		19,193									19,193
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	25,260										25,260
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	25,000	198,250									223,250
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	4,838,709										4,838,709
335230 - State Revenue Sharing - Emergency Management Assistance	21,345										21,345
335490 - State Revenue Sharing - Other Transportation		1,368,510	600,133								1,968,643
335500 - State Revenue Sharing - Economic Environment		518,521									518,521
335700 - State Revenue Sharing - Culture/Recreation		35,906									35,906
335900 - State Revenue Sharing - Other		63,037									63,037
336000 - State Payments In Lieu of Taxes	1,980	766									2,746
337300 - Local Government Unit Grant - Physical Environment		776,500									776,500
337600 - Local Government Unit Grant - Human Services		7,875									7,875
341100 - Service Charge - Recording Fees	472,030	63,233									535,263

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341150 - Public Records Modernization Trust Fund		193,773									193,773
341160 - County Portion (\$2) of \$4 Additional Service Charge		204,357									204,357
341300 - Administrative Service Fees	337										337
341520 - Fees remitted to County from Sheriff	89,441										89,441
341800 - County Officer Commission and Fees	9,640	10,249									19,889
341900 - Other General Government Charges and Fees	198,338	100									198,438
342100 - Service Charge - Law Enforcement Services	160,240										160,240
342200 - Service Charge - Fire Protection		1,575									1,575
342400 - Service Charge - Emergency Management Service Fees/Charges		392,564									392,564
342500 - Service Charge - Protective Inspection Fees		115,939									115,939
342600 - Service Charge - Ambulance Fees	1,701,579										1,701,579
343300 - Service Charge - Water Utility						1,584,454					1,584,454
343400 - Service Charge - Garbage/Solid Waste	6,250										6,250
343500 - Service Charge - Sewer/Wastewater Utility						2,457,909					2,457,909
343900 - Service Charge - Other Physical Environment Charges	59,824										59,824
344900 - Service Charge - Other Transportation Charges	400	68,200									68,600
346400 - Service Charge - Animal Control and Shelter Fees		49,869									49,869
347100 - Service Charge - Libraries	1,430										1,430
348110 - County Court Criminal - Filing Fees		910									910
348120 - County Court Criminal - Service Charges		4,487									4,487
348130 - County Court Criminal - Court Costs		20,281									20,281
348220 - Circuit Court Criminal - Service Charges		3,079									3,079
348230 - Circuit Court Criminal - Court Costs		39,532									39,532
348310 - County Court Civil - Filing Fees		177,175									177,175
348320 - County Court Civil - Service Charges		3,086									3,086
348410 - Circuit Court Civil - Filing Fees		162,903									162,903
348420 - Circuit Court Civil - Service Charges		120,201									120,201
348480 - Circuit Court Civil - Fees and Service Charges		14,656									14,656
348520 - Traffic Court - Service Charges		44,058									44,058
348530 - Traffic Court - Court Costs		230,612									230,612
348610 - Juvenile Court - Filing Fees		2,535									2,535
348620 - Juvenile Court - Service Charges		822									822
348710 - Probate Court - Filing Fees		60,980									60,980
348720 - Probate Court - Service Charges		8,624									8,624
348921 - Court Innovations/Local Requirements		42,919									42,919
348922 - Legal Aid		21,460									21,460
348923 - Law Library		21,460									21,460
348930 - State Court Facility Surcharge (\$30)		110,756									110,756
348932 - Domestic Violence Surcharge		9,486									9,486
348933 - Animal Control Surcharge		75									75
348990 - Other Court Collections Transferred to BOCC	56,737	3,118									59,855
349000 - Other Charges for Services	1,115,465	9,506									1,124,971
351100 - Judgments and Fines - As Decided by County Court Criminal		33,189									33,189
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		6,460									6,460
351300 - Judgments and Fines - As Decided by County Court Civil		14,286									14,286
351400 - Judgments and Fines - As Decided by Circuit Court Civil		250									250
351500 - Judgments and Fines - As Decided by Traffic Court		288,489									288,489

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
351700 - Intergovernmental Radio Communication Program		61,836									61,836
351800 - 10% of Fines to Public Records Modernization Trust Fund		54,673									54,673
351900 - Judgments and Fines - Other Court Ordered	12,300										12,300
352000 - Fines - Library	32,190										32,190
354000 - Fines - Local Ordinance Violation		20,164									20,164
358200 - Sale of Contraband Property Seized by Law Enforcement		41,986									41,986
359000 - Other Judgments, Fines and Forfeits	116	37,317									37,433
361100 - Interest	268,337	284,173	19,760	177,563							749,833
361200 - Dividends	69										69
362000 - Rents and Royalties	18,702										18,702
364000 - Disposition of Fixed Assets	26,393	39,510									65,903
365000 - Sale of Surplus Materials and Scrap	19,044	2,332									21,376
366000 - Contributions and Donations from Private Sources	228,989	4,530									233,519
367000 - Licenses		16,625									16,625
369300 - Settlements	1,847	82,098									83,945
369900 - Other Miscellaneous Revenues	743,342	548,631		2,650		13,538,367					14,832,990
381000 - Inter-Fund Group Transfers In	9,272,177	7,533,703	2,319,750	6,432,450							25,558,080
389100 - Proprietary - Interest						15,401					15,401
Grand Total	62,829,412	49,742,938	4,368,952	10,221,609		17,679,829					144,842,740

## Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	367,021										367,021
511.30 - Legislative - Operating Expenses	99,414										99,414
512.10 - Executive - Personnel Services	684,704										684,704
512.30 - Executive - Operating Expenses	87,689										87,689
512.60 - Executive - Capital Outlay	18,483										18,483
513.10 - Financial and Administrative - Personnel Services	6,341,983										6,341,983
513.30 - Financial and Administrative - Operating Expenses	2,275,947										2,275,947
513.60 - Financial and Administrative - Capital Outlay	61,848										61,848
514.10 - Legal Counsel - Personnel Services	379,798										379,798
514.30 - Legal Counsel - Operating Expenses	49,472										49,472
515.10 - Comprehensive Planning - Personnel Services	27,913	1,281,382									1,309,295
515.30 - Comprehensive Planning - Operating Expenses	29,410	252,137									281,547
515.60 - Comprehensive Planning - Capital Outlay		14,398									14,398
516.10 - Non-Court Information Systems - Personnel Services	430,495										430,495
516.30 - Non-Court Information Systems - Operating Expenses	554,098										554,098
516.60 - Non-Court Information Systems - Capital Outlay	257,002										257,002
517.70 - Debt Service Payments - Debt Service	683,601		4,369,203								5,052,804
519.10 - Other General Government - Personnel Services	3,014,398	134,909									3,149,307
519.30 - Other General Government - Operating Expenses	1,034,685	2,022		199							1,036,906
519.60 - Other General Government - Capital Outlay	760,755										760,755



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
521.10 - Law Enforcement - Personnel Services	9,626,113										9,626,113
521.30 - Law Enforcement - Operating Expenses	2,545,251	97,099		4,274							2,646,624
521.60 - Law Enforcement - Capital Outlay	1,172,488	35,138		842,161							2,049,787
521.80 - Law Enforcement - Grants and Aids		2,500									2,500
522.10 - Fire Control - Personnel Services		6,428,605									6,428,605
522.30 - Fire Control - Operating Expenses	28,439	710,617		198							739,254
522.60 - Fire Control - Capital Outlay		36,573		57,265							93,838
523.10 - Detention/Corrections - Personnel Services	3,330,096	693,105									4,023,201
523.30 - Detention/Corrections - Operating Expenses	2,888,953	128,285									3,017,238
523.60 - Detention/Corrections - Capital Outlay	310,218										310,218
524.10 - Protective Inspections - Personnel Services		485,771									485,771
524.30 - Protective Inspections - Operating Expenses		80,231									80,231
524.60 - Protective Inspections - Capital Outlay		94,448									94,448
525.10 - Emergency and Disaster Relief - Personnel Services	272,286										272,286
525.30 - Emergency and Disaster Relief - Operating Expenses	2,495,216	78,753									2,573,969
525.60 - Emergency and Disaster Relief - Capital Outlay	118,134	9,959									128,093
526.10 - Ambulance and Rescue Services - Personnel Services	6,649,841										6,649,841
526.30 - Ambulance and Rescue Services - Operating Expenses	899,954										899,954
526.60 - Ambulance and Rescue Services - Capital Outlay	1,029,783										1,029,783
527.30 - Medical Examiners - Operating Expenses	287,850										287,850
529.10 - Other Public Safety - Personnel Services	1,022,919	110,012									1,132,931
529.30 - Other Public Safety - Operating Expenses	76,131	150,894									227,025
529.60 - Other Public Safety - Capital Outlay	162,916	469									163,385
533.30 - Water Utility Services - Operating Expenses						92,300					92,300
534.10 - Garbage/Solid Waste - Personnel Services	351,462										351,462
534.30 - Garbage/Solid Waste - Operating Expenses	775,819										775,819
534.60 - Garbage/Solid Waste - Capital Outlay	327,356										327,356
535.30 - Sewer/Wastewater Services - Operating Expenses						132,583					132,583
536.10 - Water/Sewer Services - Personnel Services						687,385					687,385
536.30 - Water/Sewer Services - Operating Expenses						1,347,444					1,347,444
537.10 - Conservation/Resource Management - Personnel Services	263,773										263,773
537.30 - Conservation/Resource Management - Operating Expenses	40,547										40,547
537.60 - Conservation/Resource Management - Capital Outlay	42,382										42,382
537.80 - Conservation/Resource Management - Grants and Aids	27,045										27,045
538.30 - Flood Control/Stormwater Control - Operating Expenses		878,380									878,380
539.30 - Other Physical Environment - Operating Expenses		1,184,797									1,184,797
539.80 - Other Physical Environment - Grants and Aids		892,169									892,169
541.10 - Road/Street Facilities - Personnel Services		3,818,751									3,818,751
541.30 - Road/Street Facilities - Operating Expenses		1,601,351		1,375,550							2,976,901
541.60 - Road/Street Facilities - Capital Outlay		858,146		1,169,971							2,028,117
549.10 - Other Transportation - Personnel Services		325,925									325,925
549.30 - Other Transportation - Operating Expenses		394,480									394,480
549.60 - Other Transportation - Capital Outlay		17,892									17,892
552.30 - Industry Development - Operating Expenses		5,000,171									5,000,171
552.80 - Industry Development - Grants and Aids	164,390										164,390
553.10 - Veterans Services - Personnel Services	49,569										49,569
553.30 - Veterans Services - Operating Expenses	2,459										2,459
554.10 - Housing and Urban Development - Personnel Services		23,580									23,580



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
554.30 - Housing and Urban Development - Operating Expenses	175	5,629									5,804
554.60 - Housing and Urban Development - Capital Outlay		1,400									1,400
554.80 - Housing and Urban Development - Grants and Aids		302,974									302,974
561.30 - Hospitals - Operating Expenses	26,434										26,434
562.10 - Health - Personnel Services		657,594									657,594
562.30 - Health - Operating Expenses	882,407	271,285									1,153,692
562.60 - Health - Capital Outlay		49,713									49,713
562.80 - Health - Grants and Aids	1,091,751										1,091,751
563.80 - Mental Health - Grants and Aids	32,000										32,000
564.30 - Public Assistance - Operating Expenses	17,536	83,655									101,191
564.80 - Public Assistance - Grants and Aids	316,770										316,770
565.30 - Developmental Disabilities - Operating Expenses	32,400										32,400
569.30 - Other Human Services - Operating Expenses	248,115	42,222									290,337
571.10 - Libraries - Personnel Services	848,119										848,119
571.30 - Libraries - Operating Expenses	345,039	21,839									366,878
571.60 - Libraries - Capital Outlay	189,843	1,508									191,351
572.30 - Parks/Recreation - Operating Expenses	492,436			398							492,834
572.60 - Parks/Recreation - Capital Outlay	184,739	240,940		6,174							431,853
573.30 - Cultural Services - Operating Expenses	300	209									509
579.30 - Other Culture/Recreation - Operating Expenses		171,563									171,563
581.90 - Interfund Transfers Out - Other Uses	4,070,070	18,324,548		468,802		2,694,660					25,558,080
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses		64,336									64,336
590.90 - Other Non-Operating Disbursements - Other Uses						306,545					306,545
602.30 - State Attorney Administration - Operating Expenses		38,016									38,016
603.30 - Public Defender Administration - Operating Expenses		17,893									17,893
604.10 - Clerk of Court Administration - Personnel Services		324,250									324,250
604.30 - Clerk of Court Administration - Operating Expenses		43,789									43,789
605.30 - Judicial Support - Operating Expenses	55,000	35,693									90,693
605.60 - Judicial Support - Capital Outlay		915									915
608.10 - Jury Management - Personnel Services		50,659									50,659
608.30 - Jury Management - Operating Expenses		14,976									14,976
614.10 - Clerk of Court - Personnel Services		177,866									177,866
614.30 - Clerk of Court - Operating Expenses		10,106									10,106
634.10 - Clerk of Court - Personnel Services		119,572									119,572
634.30 - Clerk of Court - Operating Expenses		6,528									6,528
654.10 - Clerk of Court - Personnel Services		203,109									203,109
654.30 - Clerk of Court - Operating Expenses		11,248									11,248
669.30 - Other Family Court Programs - Operating Expenses	7,220										7,220
674.10 - Clerk of Court - Personnel Services		38,550									38,550
674.30 - Clerk of Court - Operating Expenses		2,398									2,398
685.30 - Guardian ad Litem - Operating Expenses		479									479
694.10 - Clerk of Court - Personnel Services		39,186									39,186
694.30 - Clerk of Court - Operating Expenses		2,498									2,498
711.10 - Courthouse Security - Personnel Services	888,268										888,268
711.30 - Courthouse Security - Operating Expenses	23,189										23,189
712.30 - Courthouse Facilities - Operating Expenses	551,066	62,144									613,210
712.60 - Courthouse Facilities - Capital Outlay	316,589	130,718									447,307
713.30 - Information Systems - Operating Expenses		58,156									58,156





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		199,045									199,045
714.30 - Public Law Library - Operating Expenses		35,228									35,228
716.30 - Clerk of Court Related Technology - Operating Expenses		167,843									167,843
719.30 - Other Operating Court Costs - Operating Expenses	1,323	2,326									3,649
724.10 - Clerk of Court - Personnel Services		161,890									161,890
724.30 - Clerk of Court - Operating Expenses		7,192									7,192
744.10 - Clerk of Court - Personnel Services		91,791									91,791
744.30 - Clerk of Court - Operating Expenses		5,182									5,182
764.10 - Clerk of Court - Personnel Services		163,257									163,257
764.30 - Clerk of Court - Operating Expenses		7,605									7,605
Grand Total	62,740,895	48,292,472	4,369,203	3,924,992		5,260,917					124,588,479

Data Element Worksheet Report for FYE: 2017, Nassau

Affiliates Report for FYE 2017

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Nassau County Housing Finance Authority	Zero Revenues And Expenditures			
Special District - Recreation and Water Conservation and Control District No. 1	Zero Revenues And Expenditures			

