

Unit Information

Unit Type: County

Year: 2014

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 Director

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: 4/14/2015

Audit Received Date: 6/26/2015

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$6,960,085

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/2/2015

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: W. D. "Don" Salter

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 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	47,741,942	563,381									48,305,323
312100 - Local Option Taxes	190,756	1,510,088									1,700,844
312300 - County Ninth-Cent Voted Fuel Tax		94,004									94,004
312410 - First Local Option Fuel Tax		3,726,882									3,726,882
312420 - Second Local Option Fuel Tax											0
315000 - Communications Service Tax (Chapter 202)	1,283,208										1,283,208
316000 - Local Business Tax (Chapter 205)	132,183										132,183
322000 - Building Permits	1,488,099										1,488,099
323100 - Franchise Fee - Electricity		6,197,743									6,197,743
324310 - Impact Fees - Residential - Transportation		187,386									187,386
325100 - Special Assessments - Capital Improvement		600,212				38,000					638,212
325200 - Special Assessments - Charges for Public Services		4,582,398									4,582,398
329000 - Other Permits, Fees & Special Assessments	195,856					650					196,506
331100 - Federal Grant - General Government		746,256									746,256
331200 - Federal Grant - Public Safety	72,205	599,057									671,262
331350 - Federal Grant - Sewer/Wastewater		241,848				10,611					252,459
331390 - Federal Grant - Other Physical Environment		292,020									292,020
331410 - Federal Grant - Airport Development		84,976									84,976
331490 - Federal Grant - Other Transportation		617,695									617,695
331500 - Federal Grant - Economic Environment	362,561	51,199									413,760
331620 - Federal Grant - Public Assistance											0
331650 - Federal Grant - Child Support Reimbursement		1,739									1,739
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	3,814	2									3,816
334100 - State Grant - General Government	33,489										33,489
334200 - State Grant - Public Safety	120,931	236,418									357,349
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		36,603									36,603
334410 - State Grant - Airport Development						329,224					329,224
334490 - State Grant - Other Transportation		3,053,057									3,053,057
334500 - State Grant - Economic Environment	103,119	51,942									155,061
334620 - State Grant - Public Welfare											0
334690 - State Grant - Other Human Services		500,875									500,875
334700 - State Grant - Culture/Recreation	123,271										123,271
334830 - State Grant - Child Dependency											0
334890 - State Grant - Other Court-Related	60,041										60,041
334900 - State Grant - Other		60,000									60,000
335120 - State Revenue Sharing - Proceeds	3,411,509										3,411,509
335130 - State Revenue Sharing - Insurance Agents County Licenses	34,757										34,757
335140 - State Revenue Sharing - Mobile Home Licenses	23,658										23,658
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	52,570										52,570

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	6,401,628										6,401,628
335190 - State Revenue Sharing - Other General Government	2,133										2,133
335490 - State Revenue Sharing - Other Transportation	445,840	3,195,885									3,641,725
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		166,577									166,577
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	335,045										335,045
341100 - Service Charge - Recording Fees											0
341150 - Public Records Modernization Trust Fund		341,612									341,612
341160 - County Portion (\$2) of \$4 Additional Service Charge		270,752									270,752
341200 - Internal Service Fund Fees and Charges							856,213				856,213
341300 - Administrative Service Fees	22,041	21,386									43,427
341510 - Fees remitted to County from Tax Collector	3,851,958										3,851,958
341520 - Fees remitted to County from Sheriff	117,987										117,987
341530 - Fees remitted to County from Clerk of Circuit Court	1,212,216	2,090,176									3,302,392
341540 - Fees remitted to County from Clerk of County Court											0
341560 - Fees remitted to County from Property Appraiser	8,800										8,800
341800 - County Officer Commission and Fees	4,437										4,437
341900 - Other General Government Charges and Fees	7,555										7,555
342300 - Service Charge - Housing for Prisoners	1,603,890										1,603,890
342400 - Service Charge - Emergency Management Service Fees/Charges		654,464									654,464
342500 - Service Charge - Protective Inspection Fees											0
342900 - Service Charge - Other Public Safety Charges and Fees	6,491										6,491
343400 - Service Charge - Garbage/Solid Waste						4,769,454					4,769,454
343600 - Service Charge - Water/Sewer Combination Utility						1,904,215					1,904,215
343900 - Service Charge - Other Physical Environment Charges		524,935									524,935
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	37,188										37,188
346900 - Service Charge - Other Human Services Charges											0
347100 - Service Charge - Libraries	8,873										8,873
347500 - Service Charge - Special Recreation Facilities	394,814										394,814
348850 - State Reimbursement											0
348880 - Probation/Alternatives	169,523										169,523
348921 - Court Innovations/Local Requirements		39,320									39,320
348922 - Legal Aid		39,321									39,321
348923 - Law Library		39,320									39,320
348924 - Juvenile Alternative Programs		39,321									39,321
348930 - State Court Facility Surcharge (\$30)		578,466									578,466

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348932 - Domestic Violence Surcharge	11,301										11,301
348933 - Animal Control Surcharge	826										826
348990 - Other Court Collections Transferred to BOCC		127,569									127,569
349000 - Other Charges for Services	55,205	1,986									57,191
351100 - Judgments and Fines - As Decided by County Court Criminal		723,095									723,095
351200 - Judgments and Fines - As Decided by Circuit Court Criminal											0
351400 - Judgments and Fines - As Decided by Circuit Court Civil											0
351500 - Judgments and Fines - As Decided by Traffic Court	95,358										95,358
351600 - Judgments and Fines - As Decided by Juvenile Court											0
351700 - Intergovernmental Radio Communication Program	166,868										166,868
351800 - 10% of Fines to Public Records Modernization Trust Fund		167,321									167,321
351900 - Judgments and Fines - Other Court Ordered	12,805										12,805
352000 - Fines - Library											0
354000 - Fines - Local Ordinance Violation											0
358100 - Confiscation of Deposits or Bonds Held as Performance Guarantees		37,786									37,786
359000 - Other Judgments, Fines and Forfeits	66,991										66,991
361100 - Interest	64,470	11,417	328	4,230		36,488	7,399				124,332
361300 - Net Increase (Decrease) in Fair Value of Investments	36,322										36,322
362000 - Rents and Royalties	2,831,680	1,000				273,786					3,106,466
364000 - Disposition of Fixed Assets	1,445,594					37,242	-171				1,482,665
365000 - Sale of Surplus Materials and Scrap	35,072	27,535				73,210					135,817
366000 - Contributions and Donations from Private Sources	146,996	2,500									149,496
369300 - Settlements							635,263				635,263
369900 - Other Miscellaneous Revenues	95,785	949,206				1,100	432				1,046,523
381000 - Inter-Fund Group Transfers In	3,920,311	3,860,765	1,426,215	1,002,413			496,664				10,706,368
384000 - Debt Proceeds											0
389700 - Proprietary - Capital Contributions from Other Public Source											0
389900 - Proprietary - Other Non-Operating Sources											0
Grand Total	79,277,472	37,947,496	1,426,543	1,006,643		7,473,980	1,995,800				129,127,934

Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	609,545										609,545
511.30 - Legislative - Operating Expenses	75,352										75,352
511.60 - Legislative - Capital Outlay											0
512.10 - Executive - Personnel Services	391,532										391,532
512.30 - Executive - Operating Expenses	1,541,534										1,541,534
512.60 - Executive - Capital Outlay											0
513.10 - Financial and Administrative - Personnel Services	3,062,806						281,995				3,344,801
513.30 - Financial and Administrative - Operating Expenses	6,547,872						1,883,029				8,430,901

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
513.60 - Financial and Administrative - Capital Outlay	224,057										224,057
514.10 - Legal Counsel - Personnel Services	348,787										348,787
514.30 - Legal Counsel - Operating Expenses	13,761										13,761
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			1,431,988			35,024					1,467,012
519.10 - Other General Government - Personnel Services	3,772,406	23,426									3,795,832
519.30 - Other General Government - Operating Expenses	4,607,948	2,133,270									6,741,218
519.60 - Other General Government - Capital Outlay	22,859										22,859
519.80 - Other General Government - Grants and Aids	793,545										793,545
521.10 - Law Enforcement - Personnel Services	24,655,064	397,737									25,052,801
521.30 - Law Enforcement - Operating Expenses	6,314,759	146,837									6,461,596
521.60 - Law Enforcement - Capital Outlay	904,700	101,165									1,005,865
522.30 - Fire Control - Operating Expenses		3,201,432									3,201,432
522.60 - Fire Control - Capital Outlay		604,596									604,596
522.70 - Fire Control - Debt Service											0
522.80 - Fire Control - Grants and Aids											0
523.10 - Detention/Corrections - Personnel Services	601,159	86,292									687,451
523.30 - Detention/Corrections - Operating Expenses	33,529	202,106									235,635
523.60 - Detention/Corrections - Capital Outlay		23,625									23,625
524.10 - Protective Inspections - Personnel Services	1,564,074										1,564,074
524.30 - Protective Inspections - Operating Expenses	104,429										104,429
524.60 - Protective Inspections - Capital Outlay											0
525.10 - Emergency and Disaster Relief - Personnel Services	1,234,002	314,105									1,548,107
525.30 - Emergency and Disaster Relief - Operating Expenses	304,261	194,969									499,230
525.60 - Emergency and Disaster Relief - Capital Outlay	139,437	66,616									206,053
525.80 - Emergency and Disaster Relief - Grants and Aids		25,845									25,845
529.10 - Other Public Safety - Personnel Services	126,197										126,197
529.30 - Other Public Safety - Operating Expenses	9,308	19,395									28,703
529.60 - Other Public Safety - Capital Outlay	1,235										1,235
531.30 - Electric Utility Services - Operating Expenses		285,548									285,548
534.10 - Garbage/Solid Waste - Personnel Services						1,803,682					1,803,682
534.30 - Garbage/Solid Waste - Operating Expenses						2,342,470					2,342,470
534.80 - Garbage/Solid Waste - Grants and Aids						60,000					60,000
535.30 - Sewer/Wastewater Services - Operating Expenses		125,470									125,470
535.60 - Sewer/Wastewater Services - Capital Outlay											0
536.10 - Water/Sewer Services - Personnel Services						284,277					284,277
536.30 - Water/Sewer Services - Operating Expenses						1,675,462					1,675,462
537.10 - Conservation/Resource Management - Personnel Services	654,086										654,086
537.30 - Conservation/Resource Management - Operating Expenses	69,873										69,873
537.60 - Conservation/Resource Management - Capital Outlay	9,636										9,636
538.30 - Flood Control/Stormwater Control - Operating Expenses		479,269									479,269
538.60 - Flood Control/Stormwater Control - Capital Outlay											0
539.10 - Other Physical Environment - Personnel Services	217,794										217,794
539.30 - Other Physical Environment - Operating Expenses	227,681	595,502									823,183
539.60 - Other Physical Environment - Capital Outlay	6,604										6,604

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.10 - Road/Street Facilities - Personnel Services	873,100	5,815,597									6,688,697
541.30 - Road/Street Facilities - Operating Expenses	55,678	9,284,411									9,340,089
541.60 - Road/Street Facilities - Capital Outlay	37,723	1,131,887									1,169,610
541.80 - Road/Street Facilities - Grants and Aids		166,404									166,404
542.10 - Airports - Personnel Services						35,042					35,042
542.30 - Airports - Operating Expenses						413,705					413,705
542.60 - Airports - Capital Outlay											0
543.30 - Water - Operating Expenses		52,899									52,899
544.30 - Mass Transit - Operating Expenses											0
549.30 - Other Transportation - Operating Expenses		10,317									10,317
552.10 - Industry Development - Personnel Services	249,137										249,137
552.30 - Industry Development - Operating Expenses	1,075,209	51,942									1,127,151
552.60 - Industry Development - Capital Outlay	92,623										92,623
553.10 - Veterans Services - Personnel Services	86,168										86,168
553.30 - Veterans Services - Operating Expenses	8,487										8,487
553.60 - Veterans Services - Capital Outlay											0
554.30 - Housing and Urban Development - Operating Expenses		544,636									544,636
559.10 - Other Economic Development - Personnel Services		12,795									12,795
559.30 - Other Economic Development - Operating Expenses		1,074,402									1,074,402
559.60 - Other Economic Development - Capital Outlay		130,409									130,409
559.80 - Other Economic Development - Grants and Aids		282,140									282,140
562.10 - Health - Personnel Services	1,143,563										1,143,563
562.30 - Health - Operating Expenses	3,324,208	29,437									3,353,645
562.60 - Health - Capital Outlay	25,551										25,551
562.80 - Health - Grants and Aids	823,910										823,910
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		103,012									103,012
569.60 - Other Human Services - Capital Outlay											0
571.10 - Libraries - Personnel Services	1,330,556										1,330,556
571.30 - Libraries - Operating Expenses	479,985										479,985
571.60 - Libraries - Capital Outlay	14,938										14,938
571.80 - Libraries - Grants and Aids											0
572.10 - Parks/Recreation - Personnel Services	260,311										260,311
572.30 - Parks/Recreation - Operating Expenses	635,913			123,064							758,977
572.60 - Parks/Recreation - Capital Outlay	67,045			488,191							555,236
572.80 - Parks/Recreation - Grants and Aids											0
579.80 - Other Culture/Recreation - Grants and Aids											0
581.90 - Interfund Transfers Out - Other Uses	2,134,399	7,108,937	40,727	1,421,305			1,000				10,706,368
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		483,921									483,921
601.30 - Court Administration - Operating Expenses		16,975									16,975
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

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
604.10 - Clerk of Court Administration - Personnel Services		693,439									693,439
604.30 - Clerk of Court Administration - Operating Expenses		46,255									46,255
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		421,770									421,770
614.30 - Clerk of Court - Operating Expenses		12,956									12,956
614.60 - Clerk of Court - Capital Outlay											0
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		205,987									205,987
634.30 - Clerk of Court - Operating Expenses		25,016									25,016
634.60 - Clerk of Court - Capital Outlay											0
654.10 - Clerk of Court - Personnel Services		198,540									198,540
654.30 - Clerk of Court - Operating Expenses		25,826									25,826
654.60 - Clerk of Court - Capital Outlay											0
661.30 - Masters/Hearing Officers - Operating Expenses											0
667.10 - Court-Based Victim Services - Personnel Services	60,682										60,682
667.30 - Court-Based Victim Services - Operating Expenses	2,573										2,573
667.60 - Court-Based Victim Services - Capital Outlay											0
669.10 - Other Family Court Programs - Personnel Services		166,577									166,577
674.10 - Clerk of Court - Personnel Services		172,070									172,070
674.30 - Clerk of Court - Operating Expenses		9,031									9,031
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	402,710	58,573									461,283
694.10 - Clerk of Court - Personnel Services		120,229									120,229
694.30 - Clerk of Court - Operating Expenses		5,269									5,269
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		150,235									150,235
712.30 - Courthouse Facilities - Operating Expenses		289,804									289,804
712.60 - Courthouse Facilities - Capital Outlay											0
713.10 - Information Systems - Personnel Services											0
713.30 - Information Systems - Operating Expenses		270,752									270,752
713.60 - Information Systems - Capital Outlay											0
714.30 - Public Law Library - Operating Expenses		26,077									26,077

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
714.60 - Public Law Library - Capital Outlay		16,301									16,301
716.10 - Clerk of Court Related Technology - Personnel Services		164,078									164,078
716.30 - Clerk of Court Related Technology - Operating Expenses		122,697									122,697
716.60 - Clerk of Court Related Technology - Capital Outlay		91,865									91,865
719.10 - Other Operating Court Costs - Personnel Services		26,077									26,077
719.30 - Other Operating Court Costs - Operating Expenses		152,720									152,720
719.60 - Other Operating Court Costs - Capital Outlay		8,360									8,360
724.10 - Clerk of Court - Personnel Services		511,050									511,050
724.30 - Clerk of Court - Operating Expenses		21,191									21,191
724.60 - Clerk of Court - Capital Outlay											0
728.30 - Witness Coordination/Management - Operating Expenses											0
744.10 - Clerk of Court - Personnel Services		125,296									125,296
744.30 - Clerk of Court - Operating Expenses		19,807									19,807
744.60 - Clerk of Court - Capital Outlay											0
748.30 - Witness Coordination/Management - Operating Expenses											0
764.10 - Clerk of Court - Personnel Services		401,103									401,103
764.30 - Clerk of Court - Operating Expenses		24,826									24,826
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	72,374,301	39,911,103	1,472,715	2,032,560		6,649,662	2,166,024				124,606,365

Data Element Worksheet Report for FYE: 2014, Santa Rosa

Affiliates Report for FYE 2014

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			

