

### Unit Information

Unit Type: County

Year: 2018

Unit Name: Flagler

Unit Dependency:

Unit Status: Active

### Location Information

Name: Hon. Tom Bexley

Title: Clerk of the Circuit Court & Comptroller

Phone: (386) 313-4400

Address:

1769 E. Moody Blvd, Bldg #1  
Bunnell, FL 32110

### Contact Information

Name: Mr. Juan Godoy

Title: Assistant Chief Financial Officer

Phone: (386) 313-4441

Email: jgodoy@flaglerclerk.com

Address:

1769 E. Moody Blvd, Bldg# 1  
Bunnell, FL 32110

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 9/20/2019

Audit Received Date: 9/18/2019

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$115,107,132

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 9/11/2019

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

1301 Plantation Island Drive, Suite 205A, St.  
Augustine, Florida 32080

### Certification

#### Chief Financial Officer

Name: Tom Bexley

Title: Clerk of the Circuit Court & Comptroller

#### Chairman/Elected Official

Name: Donald T. O'Brien, Jr.

Title: Chair

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 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	61,787,627	35	3,768,462								65,556,124
312100 - Local Option Taxes		2,770,670									2,770,670
312300 - County Ninth-Cent Voted Fuel Tax		492,392									492,392
312410 - First Local Option Fuel Tax		530,855									530,855
312600 - Discretionary Sales Surtaxes				2,788,822							2,788,822
315000 - Communications Service Tax (Chapter 202)			196,162								196,162
316000 - Local Business Tax (Chapter 205)	5,396										5,396
322000 - Building Permits		1,166,754									1,166,754
323700 - Franchise Fee - Solid Waste						143,003					143,003
324210 - Impact Fees - Residential - Physical Environment						638,519					638,519
325100 - Special Assessments - Capital Improvement		115,578									115,578
325200 - Special Assessments - Charges for Public Services		313,276		119,921							433,197
329000 - Other Permits, Fees & Special Assessments	63,136	37,673									100,809
331100 - Federal Grant - General Government	150,565										150,565
331200 - Federal Grant - Public Safety	589,766	1,726,236				33,268					2,349,270
331410 - Federal Grant - Airport Development						785,825					785,825
331420 - Federal Grant - Mass Transit	537,305										537,305
331500 - Federal Grant - Economic Environment	2,755,660			24,717							2,780,377
331620 - Federal Grant - Public Assistance	40,485										40,485
331650 - Federal Grant - Child Support Reimbursement		127,428									127,428
331690 - Federal Grant - Other Human Services	333,916										333,916
331700 - Federal Grant - Culture/Recreation				161,629							161,629
334200 - State Grant - Public Safety	149,246	743,404				5,545					898,195
334310 - State Grant - Water Supply System						264,598					264,598
334340 - State Grant - Garbage/Solid Waste						63,700					63,700
334360 - State Grant - Stormwater Management				300,000							300,000
334390 - State Grant - Other Physical Environment		5,729,353									5,729,353
334410 - State Grant - Airport Development						2,088,138					2,088,138
334490 - State Grant - Other Transportation	434,370	7,145,047		350,000							7,929,417
334500 - State Grant - Economic Environment	247,934			4,119							252,053
334610 - State Grant - Health or Hospitals	156,766	340									157,106
334690 - State Grant - Other Human Services	194,901										194,901
334700 - State Grant - Culture/Recreation	29,394										29,394
335120 - State Revenue Sharing - Proceeds	860,783		658,157								1,518,940
335130 - State Revenue Sharing - Insurance Agents County Licenses	28,527										28,527
335140 - State Revenue Sharing - Mobile Home Licenses	27,685										27,685
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	33,883										33,883
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	893,479		1,796,912								2,690,391
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	20,858										20,858
335220 - State Revenue Sharing - Enhanced 911 Fee		492,004									492,004
335490 - State Revenue Sharing - Other Transportation		1,872,363									1,872,363
335500 - State Revenue Sharing - Economic Environment		384,959									384,959
335900 - State Revenue Sharing - Other		277,634									277,634

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337100 - Local Government Unit Grant - General Government	279,503										279,503
337200 - Local Government Unit Grant - Public Safety	88,318										88,318
337300 - Local Government Unit Grant - Physical Environment				103,160		129,415					232,575
337500 - Local Government Unit Grant - Economic Environment		217									217
337600 - Local Government Unit Grant - Human Services	10,000										10,000
337700 - Local Government Unit Grant - Culture/Recreation	20,000										20,000
341100 - Service Charge - Recording Fees	618,915	329,951									948,866
341200 - Internal Service Fund Fees and Charges	483,548						9,534,130				10,017,678
341520 - Fees remitted to County from Sheriff	199,106										199,106
341550 - Fees remitted to County from Supervisor of Elections	4,085										4,085
341800 - County Officer Commission and Fees	1,540,998										1,540,998
341900 - Other General Government Charges and Fees	783,246	1,277,704				9,443					2,070,393
342100 - Service Charge - Law Enforcement Services	3,806,488	106,790									3,913,278
342200 - Service Charge - Fire Protection	11,963	1,475									13,438
342500 - Service Charge - Protective Inspection Fees	21,867										21,867
342600 - Service Charge - Ambulance Fees	1,397,434										1,397,434
342900 - Service Charge - Other Public Safety Charges and Fees		100									100
343300 - Service Charge - Water Utility						1,481,329					1,481,329
343400 - Service Charge - Garbage/Solid Waste						1,638,393					1,638,393
343500 - Service Charge - Sewer/Wastewater Utility						1,492,822					1,492,822
343600 - Service Charge - Water/Sewer Combination Utility						57,811					57,811
344100 - Service Charge - Airports						2,157,866					2,157,866
344300 - Service Charge - Mass Transit	163,140										163,140
346900 - Service Charge - Other Human Services Charges	169,823										169,823
347100 - Service Charge - Libraries	21,659										21,659
347200 - Service Charge - Parks and Recreation	136,078										136,078
348120 - County Court Criminal - Service Charges		26,952									26,952
348130 - County Court Criminal - Court Costs		52,097									52,097
348210 - Circuit Court Criminal - Filing Fees		160									160
348220 - Circuit Court Criminal - Service Charges		2,984									2,984
348230 - Circuit Court Criminal - Court Costs		43,105									43,105
348310 - County Court Civil - Filing Fees		438,294									438,294
348320 - County Court Civil - Service Charges		6,567									6,567
348410 - Circuit Court Civil - Filing Fees		279,516									279,516
348420 - Circuit Court Civil - Service Charges		73,346									73,346
348480 - Circuit Court Civil - Fees and Service Charges		9,541									9,541
348520 - Traffic Court - Service Charges		42,076									42,076
348530 - Traffic Court - Court Costs		181,602									181,602
348620 - Juvenile Court - Service Charges		183									183
348710 - Probate Court - Filing Fees		115,930									115,930
348720 - Probate Court - Service Charges		11,440									11,440
348990 - Other Court Collections Transferred to BOCC		7,000									7,000
349000 - Other Charges for Services	178,447	847									179,294
351100 - Judgments and Fines - As Decided by County Court Criminal	63,171	153,953									217,124
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		77,616									77,616
351500 - Judgments and Fines - As Decided by Traffic Court		70,095									70,095
352000 - Fines - Library	16,961										16,961
354000 - Fines - Local Ordinance Violation	31,541	15,469									47,010

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
359000 - Other Judgments, Fines and Forfeits		584,529									584,529
361100 - Interest	440,713	339,088	47,660	148,827		117,432	56,901				1,150,621
361300 - Net Increase (Decrease) in Fair Value of Investments	32,947	30,215	3,182	14,722		5,777	8,827				95,670
362000 - Rents and Royalties	140,036					39,070					179,106
364000 - Disposition of Fixed Assets	32,923	13,200									46,123
365000 - Sale of Surplus Materials and Scrap	44,900										44,900
366000 - Contributions and Donations from Private Sources	98,884	141,269		949,481							1,189,634
369300 - Settlements							752				752
369900 - Other Miscellaneous Revenues	603,904	48,809		404		6,817					659,934
381000 - Inter-Fund Group Transfers In	1,008,490	295,582	45,358	530		7,031					1,356,991
383000 - Installment Purchases & Capital Lease Proceeds	1,200,000										1,200,000
384000 - Debt Proceeds	13,730,000	5,976,000		4,632,000							24,338,000
389400 - Proprietary - Other Grants and Donations						200,640					200,640
389800 - Proprietary - Capital Contributions from Private Source						15,000					15,000
Grand Total	96,944,020	34,679,703	6,515,893	9,598,332		11,381,442	9,600,610				168,720,000

## Expenditures Report for FYE 2018

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	422,782										422,782
511.30 - Legislative - Operating Expenses	119,513										119,513
512.10 - Executive - Personnel Services	807,560										807,560
512.30 - Executive - Operating Expenses	167,574										167,574
512.60 - Executive - Capital Outlay	5,115			372,668							377,783
513.10 - Financial and Administrative - Personnel Services	3,601,902						46,282				3,648,184
513.30 - Financial and Administrative - Operating Expenses	3,574,218	11,849									3,586,067
513.60 - Financial and Administrative - Capital Outlay	94,179										94,179
514.10 - Legal Counsel - Personnel Services	434,921										434,921
514.30 - Legal Counsel - Operating Expenses	144,213										144,213
515.10 - Comprehensive Planning - Personnel Services	615,983										615,983
515.30 - Comprehensive Planning - Operating Expenses	337,746										337,746
515.60 - Comprehensive Planning - Capital Outlay	39,395										39,395
517.30 - Debt Service Payments - Operating Expenses			5,426								5,426
517.70 - Debt Service Payments - Debt Service	547,841		5,906,758	66,360							6,520,959
519.10 - Other General Government - Personnel Services	4,781,339										4,781,339
519.30 - Other General Government - Operating Expenses	4,803,247	42,479		7,971							4,853,697
519.60 - Other General Government - Capital Outlay	665,004										665,004
519.80 - Other General Government - Grants and Aids	1,341,764										1,341,764
521.10 - Law Enforcement - Personnel Services	16,148,466										16,148,466
521.30 - Law Enforcement - Operating Expenses	2,558,374	39,615									2,597,989
521.60 - Law Enforcement - Capital Outlay	1,312,162			856,315							2,168,477
521.90 - Law Enforcement - Other Uses		5,000									5,000
522.10 - Fire Control - Personnel Services	8,348,163										8,348,163
522.30 - Fire Control - Operating Expenses	1,134,738										1,134,738



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
522.60 - Fire Control - Capital Outlay	574,788			602,610							1,177,398
522.70 - Fire Control - Debt Service	101,656										101,656
522.80 - Fire Control - Grants and Aids	18,472										18,472
523.10 - Detention/Corrections - Personnel Services	5,155,092										5,155,092
523.30 - Detention/Corrections - Operating Expenses	1,639,021	75,648									1,714,669
523.60 - Detention/Corrections - Capital Outlay	24,565										24,565
524.10 - Protective Inspections - Personnel Services		639,670									639,670
524.30 - Protective Inspections - Operating Expenses		133,664									133,664
524.60 - Protective Inspections - Capital Outlay		30,350									30,350
525.10 - Emergency and Disaster Relief - Personnel Services	280,555										280,555
525.30 - Emergency and Disaster Relief - Operating Expenses	1,839,099										1,839,099
525.60 - Emergency and Disaster Relief - Capital Outlay	27,921										27,921
525.80 - Emergency and Disaster Relief - Grants and Aids		35,583									35,583
526.30 - Ambulance and Rescue Services - Operating Expenses	3,671,877										3,671,877
526.60 - Ambulance and Rescue Services - Capital Outlay	12,050										12,050
527.30 - Medical Examiners - Operating Expenses	285,310										285,310
527.80 - Medical Examiners - Grants and Aids	20,190										20,190
529.10 - Other Public Safety - Personnel Services	1,572,318	129,727									1,702,045
529.30 - Other Public Safety - Operating Expenses	500,051	504,853		7,617							1,012,521
529.60 - Other Public Safety - Capital Outlay	1,418,462	593,445		221,562							2,233,469
529.70 - Other Public Safety - Debt Service	865,007										865,007
533.10 - Water Utility Services - Personnel Services						352,897					352,897
533.30 - Water Utility Services - Operating Expenses						1,160,087					1,160,087
533.70 - Water Utility Services - Debt Service						208,776					208,776
534.10 - Garbage/Solid Waste - Personnel Services						240,390					240,390
534.30 - Garbage/Solid Waste - Operating Expenses						1,614,293					1,614,293
535.10 - Sewer/Wastewater Services - Personnel Services						307,528					307,528
535.30 - Sewer/Wastewater Services - Operating Expenses						459,872					459,872
535.70 - Sewer/Wastewater Services - Debt Service						68,056					68,056
537.10 - Conservation/Resource Management - Personnel Services	215,851										215,851
537.30 - Conservation/Resource Management - Operating Expenses	38,761	3,553,788		39,602							3,632,151
537.60 - Conservation/Resource Management - Capital Outlay		72,885									72,885
537.70 - Conservation/Resource Management - Debt Service		70,142									70,142
537.80 - Conservation/Resource Management - Grants and Aids		4,917,863		4,942,691							9,860,554
538.30 - Flood Control/Stormwater Control - Operating Expenses		792									792
538.60 - Flood Control/Stormwater Control - Capital Outlay				883,217							883,217
541.10 - Road/Street Facilities - Personnel Services	700,930	1,660,401									2,361,331
541.30 - Road/Street Facilities - Operating Expenses	29,875	1,378,420		66							1,408,361
541.60 - Road/Street Facilities - Capital Outlay		7,811,405		350,000							8,161,405
541.70 - Road/Street Facilities - Debt Service		43,548									43,548
541.80 - Road/Street Facilities - Grants and Aids		171,573									171,573
542.10 - Airports - Personnel Services						462,725					462,725
542.30 - Airports - Operating Expenses						2,122,806					2,122,806
542.70 - Airports - Debt Service						185,602					185,602
544.10 - Mass Transit - Personnel Services	1,060,984										1,060,984
544.30 - Mass Transit - Operating Expenses	398,529										398,529
544.60 - Mass Transit - Capital Outlay	334,867										334,867
553.10 - Veterans Services - Personnel Services	101,244										101,244



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
553.30 - Veterans Services - Operating Expenses	3,150										3,150
559.10 - Other Economic Development - Personnel Services	297,943	362,853									660,796
559.30 - Other Economic Development - Operating Expenses	158,682	1,127,618									1,286,300
559.60 - Other Economic Development - Capital Outlay		31,418									31,418
559.80 - Other Economic Development - Grants and Aids	3,000	296,821									299,821
561.30 - Hospitals - Operating Expenses	1,219,795										1,219,795
562.30 - Health - Operating Expenses	235	1,009									1,244
562.60 - Health - Capital Outlay	132,625										132,625
562.80 - Health - Grants and Aids	653,314										653,314
564.30 - Public Assistance - Operating Expenses		22									22
564.80 - Public Assistance - Grants and Aids	483,408	45,054									528,462
569.10 - Other Human Services - Personnel Services	916,757										916,757
569.30 - Other Human Services - Operating Expenses	631,558										631,558
569.80 - Other Human Services - Grants and Aids	13,012										13,012
571.10 - Libraries - Personnel Services	783,962										783,962
571.30 - Libraries - Operating Expenses	350,569										350,569
571.60 - Libraries - Capital Outlay	5,411			564,887							570,298
572.10 - Parks/Recreation - Personnel Services	1,054,587										1,054,587
572.30 - Parks/Recreation - Operating Expenses	839,067	11		25,844							864,922
572.60 - Parks/Recreation - Capital Outlay	348,800	13,657		565,446							927,903
572.80 - Parks/Recreation - Grants and Aids	342,500										342,500
573.80 - Cultural Services - Grants and Aids		150,000									150,000
574.30 - Special Events - Operating Expenses	19,479										19,479
575.30 - Special Facilities - Operating Expenses		3,059									3,059
581.90 - Interfund Transfers Out - Other Uses	180,523	131,111	45,358	1,000,000							1,356,992
590.30 - Other Non-Operating Disbursements - Operating Expenses							194,686				194,686
590.90 - Other Non-Operating Disbursements - Other Uses		305,030					8,405,213				8,710,243
601.30 - Court Administration - Operating Expenses	2,265	65,078									67,343
601.60 - Court Administration - Capital Outlay		21,320									21,320
602.30 - State Attorney Administration - Operating Expenses	22,310	40,390									62,700
603.30 - Public Defender Administration - Operating Expenses	237	37,583									37,820
604.10 - Clerk of Court Administration - Personnel Services	14,915	143,657									158,572
604.30 - Clerk of Court Administration - Operating Expenses	25,676	93,990									119,666
608.10 - Jury Management - Personnel Services		40,533									40,533
608.30 - Jury Management - Operating Expenses		18,948									18,948
614.10 - Clerk of Court - Personnel Services		223,350									223,350
614.30 - Clerk of Court - Operating Expenses		8,602									8,602
622.30 - Drug Court - Operating Expenses		65									65
634.10 - Clerk of Court - Personnel Services		135,467									135,467
634.30 - Clerk of Court - Operating Expenses		5,586									5,586
654.10 - Clerk of Court - Personnel Services		273,835									273,835
654.30 - Clerk of Court - Operating Expenses		10,900									10,900
674.10 - Clerk of Court - Personnel Services		69,560									69,560
674.30 - Clerk of Court - Operating Expenses		1,681									1,681
685.10 - Guardian ad Litem - Personnel Services	40,307										40,307
685.30 - Guardian ad Litem - Operating Expenses	1,692										1,692
689.80 - Other Circuit Court-Juvenile - Grants and Aids	199,052										199,052
694.10 - Clerk of Court - Personnel Services		74,909									74,909





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
694.30 - Clerk of Court - Operating Expenses		1,841									1,841
711.10 - Courthouse Security - Personnel Services	824,076										824,076
711.30 - Courthouse Security - Operating Expenses	13,831										13,831
712.30 - Courthouse Facilities - Operating Expenses		422,674									422,674
712.60 - Courthouse Facilities - Capital Outlay		233,025									233,025
713.30 - Information Systems - Operating Expenses		73,558									73,558
714.30 - Public Law Library - Operating Expenses		11,032									11,032
716.10 - Clerk of Court Related Technology - Personnel Services		114,071									114,071
716.30 - Clerk of Court Related Technology - Operating Expenses		86,030									86,030
719.10 - Other Operating Court Costs - Personnel Services	38,952	113,478									152,430
719.30 - Other Operating Court Costs - Operating Expenses	7,595	89,008									96,603
724.10 - Clerk of Court - Personnel Services		166,783									166,783
724.30 - Clerk of Court - Operating Expenses		11,708									11,708
744.10 - Clerk of Court - Personnel Services		123,671									123,671
744.30 - Clerk of Court - Operating Expenses		2,901									2,901
764.10 - Clerk of Court - Personnel Services		202,229									202,229
764.30 - Clerk of Court - Operating Expenses		6,549									6,549
	Grand Total	82,522,959	27,314,375	5,957,542	10,506,856		7,183,032	8,646,181			142,130,945

## Data Element Worksheet Report for FYE: 2018, Flagler

## Affiliates Report for FYE 2018

