

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER**

FINANCIAL STATEMENTS

SEPTEMBER 30, 2025

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER
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INDEPENDENT AUDITORS' REPORT

Honorable Jason English – Clerk of Court and Comptroller
Santa Rosa County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the Office of Clerk of Court and Comptroller of Santa Rosa County, Florida (hereinafter referred to as “Clerk”), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Clerk’s financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Clerk, as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Clerk, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the financial statements referred to above have been prepared for the purpose of complying with the *Rules of the Auditor General*, State of Florida (the *Rules*). In conformity with the *Rules*, the accompanying financial statements are intended to present the financial position and changes in financial position of each major fund and aggregate remaining fund information, only for that portion of the major funds, and the aggregate remaining fund information, of Santa Rosa County, Florida, that are attributable to the Clerk. They do not purport to, and do not, present fairly the financial position of Santa Rosa County, Florida, as of September 30, 2025, and the changes in its financial position for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and notes as listed on the table of contents, be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk's financial statements. The accompanying supplementary information, the combining fund financial statements, as listed on the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2026, on our consideration of the Clerk's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, grant agreements and other matters included under the heading: Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. The purpose of the report is to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Warren Averett, LLC

Pensacola, Florida
January 30, 2026

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER
BALANCE SHEET – ALL GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

	Major Funds			Non-Major	Total
	General	Courts	Records	Child	
		Technology	Modernization	Support	
			Trust	Title IV-D	
ASSETS					
Cash and cash equivalents	\$ 2,529,416	\$ 750,643	\$ 1,440,836	\$ -	\$ 4,720,895
Accounts receivable, net	3,887	-	-	-	3,887
Due from other funds	84,221	-	-	-	84,221
Due from other governmental units	57,404	-	-	37,509	94,913
TOTAL ASSETS	\$ 2,674,928	\$ 750,643	\$ 1,440,836	\$ 37,509	\$ 4,903,916
LIABILITIES					
Accounts payable	\$ 35,266	\$ 1,381	\$ -	\$ -	\$ 36,647
Accrued wages and salaries	377,214	7,026	-	-	384,240
Due to BOCC	1,003,035	-	-	-	1,003,035
Due to other funds	46,712	-	-	37,509	84,221
Due to other governmental units	1,191,771	39,511	-	-	1,231,282
Deposits	20,930	-	-	-	20,930
TOTAL LIABILITIES	2,674,928	47,918	-	37,509	2,760,355
FUND BALANCES					
Restricted for records modernization	-	-	1,440,836	-	1,440,836
Restricted for court equipment and technology	-	702,725	-	-	702,725
TOTAL FUND BALANCES	-	702,725	1,440,836	-	2,143,561
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,674,928	\$ 750,643	\$ 1,440,836	\$ 37,509	\$ 4,903,916

See notes to the financial statements.

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – ALL GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	Major Funds			Non-Major	Total
	General	Courts Technology	Records Modernization Trust	Child Support Title IV-D	
REVENUES					
Intergovernmental	\$ 466,977	\$ -	\$ -	\$ 268,833	\$ 735,810
Charges for services	4,439,821	467,693	123,074	-	5,030,588
Fines and forfeitures	1,094,345	-	-	-	1,094,345
Miscellaneous	124,285	-	-	-	124,285
Total revenues	<u>6,125,428</u>	<u>467,693</u>	<u>123,074</u>	<u>268,833</u>	<u>6,985,028</u>
EXPENDITURES					
Current:					
General government:					
Financial and administrative:					
Personal services	4,377,189	-	-	-	4,377,189
Operating	1,778,395	-	-	-	1,778,395
Capital outlay	185,815	-	-	-	185,815
Judicial:					
Personal services	4,040,825	270,830	-	268,833	4,580,488
Operating	61,576	92,443	-	-	154,019
Debt service:					
Principal	174,027	4,101	-	-	178,128
Interest	15,901	146	-	-	16,047
Total expenditures	<u>10,633,728</u>	<u>367,520</u>	<u>-</u>	<u>268,833</u>	<u>11,270,081</u>
(Deficiency) excess of revenue over (under) expenditures	(4,508,300)	100,173	123,074	-	(4,285,053)
OTHER FINANCING SOURCES (USES)					
BOCC appropriation	6,105,667	-	-	-	6,105,667
BOCC unspent revenues	(1,009,035)	-	-	-	(1,009,035)
Payments to Clerks of the Court Trust Fund	(588,332)	-	-	-	(588,332)
Total other financing sources	<u>4,508,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,508,300</u>
NET CHANGE IN FUND BALANCES	-	100,173	123,074	-	223,247
FUND BALANCES, BEGINNING	-	602,552	1,317,762	-	1,920,314
FUND BALANCES, ENDING	<u>\$ -</u>	<u>\$ 702,725</u>	<u>\$ 1,440,836</u>	<u>\$ -</u>	<u>\$ 2,143,561</u>

See notes to the financial statements.

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER
STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUNDS
SEPTEMBER 30, 2025**

ASSETS

Cash and cash equivalents	<u>\$ 6,231,706</u>
TOTAL ASSETS	6,231,706
Accounts payable	<u>2,324</u>
TOTAL LIABILITIES	<u>\$ 2,324</u>

NET POSITION

Restricted for:	
Cash bonds	\$ 379,316
Court registry	2,839,651
General trust	<u>3,010,415</u>
TOTAL NET POSITION	<u><u>\$ 6,229,382</u></u>

See notes to the financial statements.

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

ADDITIONS

Deposits in court registry	\$ 5,755,435
Recording fees	29,164,174
Deposits for real auction	1,049,135
Deposits for tax deeds	1,106,857
Deposits for restitution	241,926
Deposits for bonds	695,675
Payments from State	20,000
Payments from individuals	4,241,030
TOTAL ADDITIONS	<u>42,274,232</u>

DEDUCTIONS

Release of bonds	586,369
Refunds of real auction deposits	1,835,628
Tax deed deferred	409,216
Payments to State	32,645,574
Payment to local agencies	1,569,904
Payments for witnesses	22,035
Payments to victims	295,554
Refunds	181,327
Court-ordered disbursements	6,347,646
Flower fund	913
TOTAL DEDUCTIONS	<u>43,894,166</u>
CHANGES IN NET POSITION	(1,619,934)
NET POSITION, BEGINNING	<u>7,849,316</u>
NET POSITION, ENDING	<u><u>\$ 6,229,382</u></u>

See notes to the financial statements.

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies consistently applied in the preparation of the financial statements follows:

Reporting Entity

The Office of the Clerk of Court and Comptroller of Santa Rosa County, Florida (the Clerk), was established as a constitutional office of Santa Rosa County, Florida (the County), by Article VIII, Section 1(d) of the Constitution of the State of Florida. The Clerk is an elected official of the County and serves as Clerk of the Circuit Court (duties described in Chapter 28, *Florida Statutes*), Clerk of the County Court (duties described in Chapter 34, *Florida Statutes*), and Clerk and Accountant to the Santa Rosa County Board of County Commissioners (the BOCC). In this capacity, the Clerk is required to keep the minutes of the county commission, keep the accounts of the County, invest County funds and perform such other duties as provided by law. The Clerk's office is funded by appropriations from the BOCC and by fees charged for providing court-related services. Although the Clerk is operationally autonomous from the BOCC, it does not hold sufficient corporate powers to be considered a legally separate entity for financial reporting purposes. Therefore, the Clerk is considered part of the County's primary government.

The Clerk's individual financial statements do not purport to reflect the financial position or the results of operations of the primary government of the County taken as a whole. The combined financial statements of the primary government of the County, include the individual statements of the following elected officials and those of separately administered organizations that are controlled by or are dependent upon the county:

Board of County Commissioners
Clerk of the Circuit Court and County Comptroller
Sheriff
Tax Collector
Property Appraiser
Supervisor of Elections

Financial activities of other component units that form the reporting entity of the primary government of the County are not included in these financial statements.

Fund Accounting

The accounting system of the Clerk's office is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

The funds utilized by the Clerk are as follows:

Governmental Funds

These funds utilize a modified accrual basis of accounting. The measurement focus is upon determination of financial position and changes in financial position (sources, uses and balances of financial resources rather than upon net income determination).

The Clerk reports the following major governmental funds:

General Fund is used to account for all financial resources of the Clerk not accounted for and reported in other funds.

Courts Technology Fund is a special revenue fund used to account for the court-related technology needs of the Clerk.

Records Modernization Trust Fund is a special revenue fund used to account for monies collected according to Chapter 28.24, *Florida Statutes*, to be used exclusively for equipment, personnel training and technical assistance in modernizing the official records system, and to pay for equipment and start-up costs necessitated by a statewide recording system.

The non-major governmental fund of the Clerk is as follows:

Title IV-D Fund is a special revenue fund used to account for activities related to Title IV-D child support cases. The funding provides assistance to the plaintiff and enforcement of collections through the Office of Child Support Enforcement.

Fiduciary Funds

The Clerk uses custodial funds to account for assets being held in a custodial capacity for individuals, private organizations and/or other governments.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied. All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available as net current assets. The Clerk considers receivables collected within 60 days after year end to be available and recognizes them as revenues of the current year. Expenditures are recognized when the related fund liability is incurred. Custodial funds use the accrual basis of accounting.

Cash and Cash Equivalents

The Clerk's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

Accounting for Capital Assets

Capital assets (vehicles, equipment and other tangible property and certain intangible property costing at least \$5,000, with a useful life of more than one year) are recorded as expenditures at the time of purchase. These assets are capitalized at cost and are accounted for in the County's government-wide financial statements.

Compensated Absences

The Clerk records a compensated absences liability for leave that 1) can be carried forward to future reporting periods; 2) was earned based on service that the employee has already provided; and 3) is more likely than not to be used, paid, or otherwise settled with the Clerk. The compensated absences liability is measured using the pay rates in effect as of the financial statement date, including directly and incrementally associated salary-related employer taxes and benefits. Changes to pay rates will be recognized in future periods as those changes occur. The Clerk uses a first-in, first-out (FIFO) flow assumption for calculating the portion of the liability due within one year. The liability is reported within the statement of net position in the County's government-wide financial statements.

Unspent Revenue

Annually, the Clerk must remit to the BOCC any unspent revenues attributable to non-court-related functions. Additionally, the Clerk must calculate and remit to the Department of Revenue Clerks of Courts Trust Fund the unspent revenues attributable to state-funded, court-related functions. These amounts are reported as due to other governmental units at year end.

Fund Balances

Fund balances are classified either as non-spendable or as restricted, committed, assigned or unassigned based on the extent to which there are external and internal constraints on the spending of these fund balances.

Change in Accounting Principle

Effective October 1, 2024, the Clerk adopted the provisions of GASB Statement No. 101, *Compensated Absences* (GASBS 101). This pronouncement establishes a unified model for recognition and measurement of liabilities associated with compensated absences, including vacation, sick leave and other paid time off. GASBS 101 is expected to result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation and can be applied consistently to different types of leave offered by governmental employers.

As part of the implementation process, the Clerk has evaluated whether leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means by assessing relevant factors, such as the Clerk's employment policies related to compensated absences; historical information about the use, payment or forfeiture of compensated absences; and known information that would indicate that historical information may not be representative of future trends or patterns. Since this liability is only reported in the County's government-wide statement of net position, the implementation of this standard had no impact on the Clerk's financial statements.

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

2. CASH

At September 30, 2025, the banks reported deposits before outstanding checks of approximately \$11 million, all of which were held by a financial institution designated as a qualified public depository by the State Treasurer. All deposits were fully insured through a combination of federal depository insurance and participation of the financial institution in the multiple financial institution collateral pool as specified in Chapter 280, *Florida Statutes*. Accordingly, risk of loss due to bank failure is not significant.

3. PENSION AND RETIREMENT PLAN

Substantially, all full-time employees of the Clerk are covered by the Florida Retirement System (FRS). The FRS was established in 1970 by Chapter 121, *Florida Statutes*, and is administered by the Florida Department of Management Services, Division of Retirement. Changes to the FRS can be made only by an act of the Florida Legislature. Rules governing the operation and administration of the system may be found in Chapter 60S of the Florida Administrative Code. The FRS issues a financial report that includes financial statements and required supplementary information. The report may be obtained at www.myfrs.com or by writing to FRS, 2639-C North Monroe Street, Tallahassee, Florida, 32399.

The FRS offers two retirement plans – the FRS Pension Plan and the FRS Investment Plan. An employee may participate in only one of the plans. Both plans, effective July 1, 2011, are funded monthly by a combination of employer and employee contributions.

The FRS Pension Plan is a multiple employer, cost-sharing defined benefit plan, which provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. For employees who were enrolled in the plan prior to July 1, 2011, normal retirement benefits are available at age 62 with six or more years of service or to those employees who have at least 30 years of creditable service, regardless of age. Early retirement is available after six years of service with a 5% reduction of benefits for each year prior to the normal retirement age.

For employees enrolling in the plan for the first time on or after July 1, 2011, normal retirement benefits are available at age 65 with eight or more years of service or to those employees who have at least 33 years of creditable service, regardless of age. Early retirement is available after eight years of service with a 5% reduction of benefits for each year prior to the normal retirement age.

Retirement age and years of service requirements also vary depending on membership class. Retirement benefits are based upon age, average compensation and years-of-service credit where average compensation is computed as the average of the members highest five (if enrolled prior to July 1, 2011) or eight (if enrolled on or after July 1, 2011) fiscal years of earnings.

The FRS Investment Plan is a defined contribution plan funded monthly by employer and employee contributions based on salary and membership class. Employer contributions vest after one year of service, whereas employee contributions vest immediately. Members in the Investment Plan decide how their funds are allocated between various investment accounts, and the vested funds are portable upon termination.

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

The final retirement benefit is equal to the vested contributions plus investment earnings less expenses and losses allocated to the member’s account. Members in the Investment Plan are not eligible for participation in the Deferred Retirement Option Program (DROP).

DROP is available for members of the FRS Pension Plan, who are vested and elect to participate in DROP within one year after reaching normal retirement age. Under this program, a member effectively retires while continuing to be employed for up to eight years. While in DROP, the member’s deferred monthly retirement benefits accumulate, earning interest and cost-of-living increases. When the DROP period is over, the participant terminates covered employment and begins receiving their predetermined monthly retirement benefit, as well as the accrued DROP benefit. Disability retirees are not eligible to participate in DROP, and DROP participants do not qualify for disability retirement.

Prior to July 2011, the plans were noncontributory for employees with all contributions being the participating FRS employer’s responsibility. Effective July 1, 2011, participating employees contribute 3% of their gross salaries each pay period to the plan. Participating employer contributions are based upon rates established by the State of Florida.

Blended contribution rates for the fiscal years ended September 30, 2025, 2024 and 2023, were as follows:

	<u>2025</u>	<u>2024</u>	<u>2023</u>
<u>Regular Class:</u>			
Members not qualifying for other classes	13.73%	13.59%	23.33%
<u>Special Risk Class:</u>			
Members qualifying for special risk	33.39%	32.70%	29.04%
<u>Senior Management Class:</u>			
Members of senior management who do not elect the optional annuity retirement program	34.20%	34.52%	32.31%
<u>Elected Officials Class:</u>			
Certain elected county officials	57.65%	58.68%	57.42%
<u>Deferred Retirement Option Program (DROP):</u>			
Members enrolled in DROP from FRS	21.35%	21.13%	19.23%

The Clerk’s contributions to the Pension Plan, funded on a pay-as-you-go basis, were equal to the actuarially determined contributions for each year. Contributions to the Investment Plan were equal to the legislatively mandated contribution rates. Contributions to both plans totaled \$952,199, \$845,129, and \$783,957, for the years ended September 30, 2025, 2024 and 2023, respectively.

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

Net Pension Liability – Proportionate Share

The Clerk has a net FRS pension liability determined in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. This long-term liability is only reported in the County-wide financial statements and is not a current liability of the governmental funds. All required disclosures and schedules may be found in the County's Comprehensive Annual Financial Report of Santa Rosa County, Florida.

4. OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLAN

The BOCC offers postemployment health care benefits (OPEB) to all retired employees of the Clerk's Office and their dependents. Participating retirees are required to reimburse the BOCC for 100% of the premium cost, which is netted against the premium payment, so that no net expense is initially recorded in the Board's financial statements. However, these retirees are receiving an "implicit subsidy" because the premium is a group rate, which includes active, lower-cost employees. This implicit subsidy has a cost; however, this annual cost and the total OPEB liability are measured as the portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service. The total OPEB liability and other required disclosures have been calculated for the County as a whole and not separately for the Clerk's Office. Accordingly, these calculations and disclosures can be found in the County's Comprehensive Annual Financial Report.

5. FUND BALANCES

Fund balances consist of the following:

Non-spendable fund balances include amounts that cannot be spent because they are not in spendable form or are legally or contractually required to be maintained intact. The Clerk does not have any non-spendable fund balances.

The remaining fund balances are classified as follows, depending on the Clerk's ability to control their spending:

Restricted fund balances can only be used for specific purposes, which are externally imposed by creditors, grantors, contributors, laws or regulations, or are imposed by law through constitutional provisions or enabling legislation.

Committed fund balances can only be used for specific purposes imposed internally by the Clerk's formal action of highest level of decision-making authority. At year end, the Clerk had no committed fund balances.

Assigned fund balances are fund balances intended to be used for specific purposes, but which do not meet the more formal criterion to be considered either restricted or committed. At year end, the Clerk had no assigned fund balances.

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

Unassigned fund balances represent the residual positive fund balance within the General Fund, which has not been assigned to other funds and has not been restricted, committed or assigned. In funds other than the General Fund, unassigned fund balances are limited to negative residual balances. At year end, the Clerk had no unassigned fund balances because all unspent revenues of the General Fund are required to be returned to the BOCC, and there were no negative residual balances in the special revenue funds.

6. CLAIMS AND CONTINGENCIES

The Clerk is involved from time to time in routine civil litigation incidental to the ordinary course of operations. In the opinion of management and legal counsel, there are no lawsuits or claims outstanding, which might materially affect the financial position of the Clerk's Office.

7. RISK MANAGEMENT

The Clerk is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The BOCC maintains a Self-Insurance Fund (an internal service fund) to account for and finance its uninsured risks of loss.

Under this program, the County is self-insured with respect to the following exposures:

- Workers Compensation
- Auto Physical Damage
- Auto Liability
- Construction and Road Equipment
- Portable Communication Equipment

The County is covered by outside insurance for the following exposures:

- Building and Contents – \$5,000 deductible
- Boats
- Employee Fidelity
- General Liability – \$25,000 deductible
- Public Officials' Liability – \$25,000 deductible

Conventional insurance remains in effect for buildings and contents. There also were no significant reductions in insurance coverage from the prior year, and settled claims resulting from conventional insurance risks have not exceeded coverage in any of the past three fiscal years. The County is a member of the Florida Association of Counties Trust, a pooled liability program providing general liability coverage and public official's liability coverage. The Clerk participates in the program and makes payments to the Self-Insurance Fund based on historical estimates of amounts needed to pay prior and current year claims and to establish a reserve for catastrophic losses.

REQUIRED SUPPLEMENTARY INFORMATION

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	General Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
REVENUES				
Intergovernmental	\$ 411,000	\$ 412,769	\$ 466,977	\$ 54,208
Charges for services	3,962,070	4,056,120	4,439,821	383,701
Fines and forfeitures	1,118,075	1,118,075	1,094,345	(23,730)
Miscellaneous	87,635	87,635	124,285	36,650
Total revenues	5,578,780	5,674,599	6,125,428	450,829
EXPENDITURES				
Current:				
General government:				
Financial and administrative:				
Personal services	4,855,342	4,596,540	4,377,189	219,351
Operating	938,538	1,323,634	1,778,395	(454,761)
Capital outlay	96,000	72,280	185,815	(113,535)
Judicial:				
Personal services	5,667,986	4,689,071	4,040,825	648,246
Operating	143,665	1,118,349	61,576	1,056,773
Capital outlay	-	6,000	-	6,000
Debt service:				
Principal	-	-	174,027	(174,027)
Interest	-	-	15,901	(15,901)
Total expenditures	11,701,531	11,805,874	10,633,728	1,172,146
Deficiency of revenues under expenditures	(6,122,751)	(6,131,275)	(4,508,300)	1,622,975
OTHER FINANCING SOURCES (USES)				
BOCC appropriation	6,122,751	6,131,275	6,105,667	(25,608)
BOCC unspent revenues	-	-	(1,009,035)	(1,009,035)
Payments to Clerks of the Court Trust Fund	-	-	(588,332)	(588,332)
Total other financing sources	6,122,751	6,131,275	4,508,300	(1,622,975)
NET CHANGE IN FUND BALANCES	-	-	-	-
FUND BALANCES, BEGINNING	-	-	-	-
FUND BALANCES, ENDING	\$ -	\$ -	\$ -	\$ -

See notes to required supplementary information.

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL –MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	Special Revenue Fund Courts Technology Fund				Special Revenue Fund Records Modernization Trust Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget (Negative) Positive	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES								
Charges for services	\$ 382,000	\$ 442,000	\$ 467,693	\$ 25,693	\$ 114,800	\$ 114,800	\$ 123,074	\$ 8,274
Total revenues	382,000	442,000	467,693	25,693	114,800	114,800	123,074	8,274
EXPENDITURES								
Current:								
Judicial:								
Personal services	285,228	285,228	270,830	14,398	-	-	-	-
Operating	96,772	156,772	92,443	64,329	-	-	-	-
Capital outlay	-	-	-	-	114,800	114,800	-	114,800
Debt service:								
Principal	-	-	4,101	(4,101)	-	-	-	-
Interest	-	-	146	(146)	-	-	-	-
Total expenditures	382,000	442,000	367,520	74,480	114,800	114,800	-	114,800
Excess (deficiency) of revenues over (under)expenditures	-	-	100,173	(48,787)	-	-	123,074	(106,526)
FUND BALANCES, BEGINNING	779,820	779,820	602,552	146,718	804,903	804,903	1,317,762	512,859
FUND BALANCES, ENDING	<u>\$ 779,820</u>	<u>\$ 779,820</u>	<u>\$ 702,725</u>	<u>\$ 97,931</u>	<u>\$ 804,903</u>	<u>\$ 804,903</u>	<u>\$ 1,440,836</u>	<u>\$ 406,333</u>

See notes to required supplementary information.

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2025**

BUDGET AND BUDGETARY ACCOUNTING

The Clerk establishes annual budgets for its general fund and special revenue funds pursuant to Section 218.35, *Florida Statutes*. The Clerk's budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control is the fund level.

SUPPLEMENTARY INFORMATION

**COMBINING FUND
FINANCIAL STATEMENTS**

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER
COMBINING STATEMENT OF FIDUCIARY NET POSITION –
CUSTODIAL FUNDS
SEPTEMBER 30, 2025**

	<u>Court Registry</u>	<u>Fines and Costs</u>	<u>Intangible Tax</u>	<u>State Documentary Stamp</u>	<u>Suspense</u>	<u>Tax Redemption</u>	<u>Ordinary Witness</u>	<u>Bail Bonds</u>	<u>Flower Trust Fund</u>	<u>Total</u>
ASSETS										
Cash and cash equivalents	\$2,839,651	\$ 232,225	\$ 49,089	\$ 234,733	\$ 75,677	\$ 2,411,137	\$ 7,989	\$ 379,316	\$ 1,889	\$ 6,231,706
TOTAL ASSETS	2,839,651	232,225	49,089	234,733	75,677	2,411,137	7,989	379,316	1,889	6,231,706
LIABILITIES										
Accounts payable	-	-	-	-	2,257	-	67	-	-	2,324
TOTAL LIABILITIES	-	-	-	-	2,257	-	67	-	-	2,324
NET POSITION										
Restricted for:										
Cash bonds	-	-	-	-	-	-	-	379,316	-	379,316
Court registry	2,839,651	-	-	-	-	-	-	-	-	2,839,651
General trust	-	232,225	49,089	234,733	73,420	2,411,137	7,922	-	1,889	3,010,415
TOTAL NET POSITION	<u>\$2,839,651</u>	<u>\$ 232,225</u>	<u>\$ 49,089</u>	<u>\$ 234,733</u>	<u>\$ 73,420</u>	<u>\$ 2,411,137</u>	<u>\$ 7,922</u>	<u>\$ 379,316</u>	<u>\$ 1,889</u>	<u>\$ 6,229,382</u>

See independent auditors' report.

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	Custodial Funds									
	Court Registry	Fines and Costs	Intangible Tax	State Documentary Stamp	Suspense	Tax Redemption	Ordinary Witness	Bail Bonds	Flower Trust Fund	Total
ADDITIONS										
Deposits in court registry	\$ 5,755,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,755,435
Recording fees	94,866	-	4,179,677	24,889,631	-	-	-	-	-	29,164,174
Deposits for real estate auction	1,049,135	-	-	-	-	-	-	-	-	1,049,135
Deposits for tax deeds	-	-	-	-	-	1,106,857	-	-	-	1,106,857
Deposits for restitution	-	-	-	-	241,926	-	-	-	-	241,926
Deposits for bonds	-	-	-	-	-	-	-	695,675	-	695,675
Payments from State	-	-	-	-	-	-	20,000	-	-	20,000
Payments from individuals	-	3,317,548	-	-	922,674	-	-	-	808	4,241,030
TOTAL ADDITIONS	6,899,436	3,317,548	4,179,677	24,889,631	1,164,600	1,106,857	20,000	695,675	808	42,274,232
DEDUCTIONS										
Release of bonds	-	-	-	-	-	-	-	586,369	-	586,369
Refunds of real estate auction deposits	1,479,772	-	-	-	-	355,856	-	-	-	1,835,628
Tax deed deferred	-	-	-	-	-	409,216	-	-	-	409,216
Payments to State	108,155	1,953,498	4,266,359	25,524,955	792,607	-	-	-	-	32,645,574
Payments to local agencies	-	1,413,177	20,436	121,974	14,317	-	-	-	-	1,569,904
Payments for witnesses	-	-	-	-	-	-	22,035	-	-	22,035
Payments to victims	-	-	-	-	295,554	-	-	-	-	295,554
Refunds	-	-	-	-	41,130	140,197	-	-	-	181,327
Court ordered disbursements	6,347,646	-	-	-	-	-	-	-	-	6,347,646
Flower fund	-	-	-	-	-	-	-	-	913	913
TOTAL DEDUCTIONS	7,935,573	3,366,675	4,286,795	25,646,929	1,143,608	905,269	22,035	586,369	913	43,894,166
CHANGES IN NET POSITION	(1,036,137)	(49,127)	(107,118)	(757,298)	20,992	201,588	(2,035)	109,306	(105)	(1,619,934)
NET POSITION, BEGINNING	3,875,788	281,352	156,207	992,031	52,428	2,209,549	9,957	270,010	1,994	7,849,316
NET POSITION, ENDING	\$ 2,839,651	\$ 232,225	\$ 49,089	\$ 234,733	\$ 73,420	\$ 2,411,137	\$ 7,922	\$ 379,316	\$ 1,889	\$ 6,229,382

See independent auditors' report.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Jason English – Clerk of Court and Comptroller
Santa Rosa County, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of each major fund and the aggregate remaining fund information of the Office of Clerk of Court and Comptroller of Santa Rosa County, Florida (hereinafter referred to as “Clerk”), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Clerk’s financial statements and have issued our report thereon dated January 30, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Clerk’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Clerk’s financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Clerk's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clerk's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Pensacola, Florida
January 30, 2026

**INDEPENDENT ACCOUNTANTS' REPORT ON EXAMINATION OF
COMPLIANCE REQUIREMENTS PERFORMED IN ACCORDANCE WITH
CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

Honorable Jason English – Clerk of Court and Comptroller
Santa Rosa County, Florida

We have examined the Office of Clerk of Court and Comptroller of Santa Rosa County, Florida's (hereinafter referred to as the "Clerk"), compliance with Florida Statute 218.415 regarding investments, Florida Statutes 28.35 and 28.36 regarding certain court-related functions and Florida Statute 61.181 regarding the operation of a depository for alimony and child support for the year ended September 30, 2025. Management is responsible for the Clerk's compliance with those requirements. Our responsibility is to express an opinion on the Clerk's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Clerk complied, in all material respects, with the specified requirements. An examination involves performing procedures to obtain evidence about whether the Clerk complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the Clerk's compliance with specified requirements.

In our opinion, the Clerk complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2025.

This report is intended solely for the information and use of the Clerk and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.



Pensacola, Florida
January 30, 2026

MANAGEMENT LETTER

Honorable Jason English – Clerk of Court and Comptroller
Santa Rosa County, Florida

Report on the Financial Statements

We have audited the financial statements of each major fund and the aggregate remaining fund information of the Office of Clerk of Court and Comptroller of Santa Rosa County, Florida (hereinafter referred to as “Clerk”), as of and for the year ended September 30, 2025, and have issued our report thereon dated January 30, 2026.

Auditors’ Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant’s Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated January 30, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no recommendations made in the preceding audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Clerk was established by Article VIII, Section 1(d) of the Constitution of the State of Florida. There are no component units related to the Clerk.

Financial Management

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of This Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the Clerk and the Santa Rosa County Board of County Commissioners, and is not intended to be, and should not be, used by anyone other than these specified parties.

Warren Averett, LLC

Pensacola, Florida
January 30, 2026

**SANTA ROSA COUNTY, FLORIDA
CLERK OF COURT AND COMPTROLLER
MANAGEMENT'S RESPONSE TO MANAGEMENT LETTER
SEPTEMBER 30, 2025**

There are no findings which require a response from management.