

**IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT
IN AND FOR ESCAMBIA COUNTY, FLORIDA**

**GREATER PENSACOLA JUNIOR
GOLF ASSOCIATION, INC. and
WARRINGTON EMERGENCY
AID CENTER, INCORPORATED**

Plaintiffs,

v.

PAM CHILDERS, Clerk of the
Circuit Court and Comptroller
for Escambia County,

Defendant.

**COMPLAINT FOR WRIT OF MANDAMUS, DAMAGES PURSUANT TO 42 U.S.C. §
1983, DECLARATORY JUDGMENT AND
PERSONAL LIABILITY PURSUANT TO FLA. STAT. § 129.09**

Plaintiffs, Greater Pensacola Junior Golf Association, Inc. (“First Tee Gulf Coast”) and Warrington Emergency Aid Center (“WEAC”), seek the issuance of a writ of mandamus¹ to Defendant Pam Childers (“Childers”), in her capacity as the Escambia County Clerk of the Circuit Court and Comptroller, protection and damages related to violations of their constitutional rights to equal protection and due process, declaratory judgment and personal liability pursuant to Fla. Stat. § 129.09 and in support state:

PARTIES

1. First Tee Gulf Coast is a Florida not for profit corporation, whose principal address is 3924 West Navy Boulevard, Pensacola, FL 32507.

2. WEAC is a Florida not for profit corporation, whose principal address 406 S. Navy Boulevard, Pensacola, FL 32507.

¹ Pursuant to Fla.R.Civ.P. 1.630(b)(3), Plaintiffs’ argument in support of their complaint with citations of authority is incorporated herein at page 24.

3. Childers is the Clerk of the Circuit Court and Comptroller for Escambia County, an elected County official under Article V, Section 16 and Article VIII, Section 1(d) of the Florida Constitution and Chapter 28, Florida Statutes.

4. Both First Tee Gulf Coast and WEAC are designated by the Federal Internal Revenue Service as 501(c)3 public charitable organizations.

5. As 501(c)3 organizations, Plaintiffs have been designated by the IRS as serving a public benefit and are not organized or operated for the benefit of private individuals or interests.

6. Plaintiffs, likewise, are “charitable organizations” as defined by Fla. Stat. § 496.404(1).

7. As 501(c)3 public charitable organizations, Plaintiffs are exempted from the payment of most state and federal income and sales/use taxes.

COMMON ALLEGATIONS

8. This is an action for issuance of a writ of mandamus to Childers, ordering her to perform her ministerial duty as the Clerk to issue payment of a duly authorized expense as directed by the Escambia County Board of County Commissioners (“the Commission”), damages pursuant to 42 U.S.C. § 1983², and declaratory relief and personal liability pursuant to Fla. Stat. § 129.09.

9. Florida law imposes a ministerial duty for Childers, as the Clerk and Comptroller of Escambia County, to serve as the “accountant of the board of county commissioners. Fla. Stat. § 125.17.

10. Since at least 2016, the Commission has operated a program whereby, throughout the course of the year, if an organization or entity engages in activities that serve a public benefit

² The Federal Eleventh Circuit has “clearly and repeatedly held that corporations are ‘persons’ within the meaning of section 1983” and may bring such claims to vindicate their constitutional rights directly. *Primera Iglesia Bautista Hispana of Boca Raton, Inc. v. Broward County*, 450 F.3d 1295 (11th Cir. 2006).

to the residents of Escambia County, or the Commission desires to support an initiative they believe will benefit Escambia County, the Commission appropriates funds to support such organizations and initiatives out of its designated category of “aids to private organizations,” which is funded out of the Commission’s “general fund.”

11. Neither the Commission’s taxing power nor its credit is pledged to effectuate the expenditures at issue.

12. The funds making up the Commission’s “general fund” are derived largely from its collection of ad valorem taxes and all other revenues that are not encumbered or restricted by law or ordinance.

13. The Commission’s Community Support Fund Program (“Program”) requires that the specific appropriations approved by the Commission only be paid to the recipient upon the recipient’s submission of expenses incurred.

14. The Commission, during its annual budget approval process, appropriates funds from its general fund to the Program, and the Commissioners cannot appropriate funds to any specific entity until the Commission has voted on the appropriation at a regular meeting of the Commission.

15. The public purpose of the Program has been reiterated time and again by the Commission, to financially support organizations and initiatives providing a public benefit to the greater Escambia community.

16. The Commission requires potential recipients of funds from the Program to identify the public need they intend to serve with the funds.

17. The public needs identified by the Program include: homelessness, hunger, health, mental health, youth athletics, youth enrichment, access to arts and culture, education and outreach, public infrastructure, historic preservation and military/veterans affairs.

18. The organizations and initiatives that receive these funds provide a benefit to the Commission by reducing the need for the Commission to formally establish additional programs addressing education, recreation, health, safety, and welfare of Escambia County residents.

19. To qualify to receive funds from the Program, organizations must submit forms to the Commission explaining what the funds would be used for, the public need to be met by the use of the funds, and the county public purpose served.

20. Escambia's Clerk, currently Childers, is the only individual who can serve as the Commission's accountant.

21. Actions in conformity with Childers's duties as Clerk are required for the Commission to spend county funds.

22. Plaintiffs seek to have Childers issue payment to them in the amounts of \$4,500 to First Tee Gulf Coast and \$2,500 to WEAC. These amounts were legislatively appropriated to be paid by the Commission pursuant to the Program.

23. The Commission voted to direct that the funds be paid to First Tee Gulf Coast at its meetings on February 6th, March 6th, and March 25th of 2025. *Excerpts of Meeting Minutes* attached as **Composite Exhibit A**.

24. The Commission voted to direct that the funds be paid to WEAC at its meeting on October 16th, 2025. **Exhibit A**.

25. Both Plaintiffs submitted their forms to the Commission containing the information necessary for the Commission to ensure that a county public purpose would be

served by the expenditure of county funds. *Funding Request Applications* attached as **Composite Exhibit B**.

26. WEAC identified the public purpose of the use of the funds to be the purchase of food items to stock their pantry, and that the food would only be distributed to residents of Pensacola to “ensure that no individual or family in Pensacola, FL goes hungry during times of crisis.” **Exhibit B**.

27. First Tee Gulf Coast identified the public purpose of the use of the funds to be the provision of “scholarships for at risk youth to attend First Tee Gulf Coast Programming – an educational program that build[s] character and instills life-enhancing values through the game of golf.” **Exhibit B**.

28. Only expenses approved as part of the Plaintiffs’ application were eligible to be reimbursed.

29. Both Plaintiffs submitted documents showing the expenses they’d incurred as required by the Program.

30. On April 3rd, 2025, at a meeting of the Commission, Childers stated: “I began reviewing the use of Commissioners’ discretionary funds. These funds are a part of the overall annual budget... the public purpose for discretionary expenditures is not obvious... taxpayers do not pay taxes for the County to make donations to the private organizations of their choosing to enhance the mission of that organization... I will be holding discretionary funding requests until my review and opinion is completed. There needs to be a clearly identified and concrete county public purpose serving as the primary objective with a reasonable expectation that such primary objective will be substantially and effectively accomplished through the expenditure to non-profit, non-government entities... this is something that I started reviewing...”

31. At the meeting, Childers refused to provide details about what she would consider an eligible and legal expenditure out of the Program.

32. Childers cited vaguely to “things” and “decisions” being made at the federal and state level as justification for her decision to begin engaging in her pre-audit review of the Program’s expenditures in 2025.

33. The only clear determination Childers made at the April 3rd, 2025 meeting was that the Commission could not provide payments to churches out of the Program.

34. On March 9th, 2026, via email, Childers notified Escambia Commissioner Mike Kohler that she was refusing to issue WEAC the \$2,500 as appropriated by the Commission.

Exhibit C.

35. In the Fall of 2025, Childers contacted First Tee Gulf Coast’s Executive Director, Marty Stanovich, and notified him of her decision to not issue the \$4,500 payment as appropriated by the Commission.

36. In her email regarding her decision to not issue payment to WEAC, Childers described a new policy related to her pre-audit obligations of County payments: “This type of generous giving comes voluntarily from the people of Escambia Count[y] (sic) and not from our government deciding to gift or donate tax revenues unconnected with County programs... Given that the Clerk’s office has received backup from WEAC requesting reimbursement, I am reaching out to communicate that the payment is denied and reimbursement will not take place.”

Exhibit C.

37. During Childers’ phone call with Marty Stanovich, she relayed similar policy justifications for her decision not to issue payment to First Tee Gulf Coast.

38. Childers’ policy, and its reasoning, is similarly espoused in her April 23rd, 2025 correspondence to the Commission, where she stated “Should I not agree that the mission of County government will be served through the expenditure, the payment will be denied.” *Post-Payment Review of Discretionary Fund Expenditures* attached as **Exhibit D**.

39. Childers later described the April 23rd letter as having “identified improper use of property tax dollars by the County for charities, galas, school district equipment, church picnics, and other expenditures, like wine glasses, that do not serve a County purpose.”

40. Childers described the program as “unnecessary and improper spending of property taxes...” and that “there is seldom, if ever, any discussion by Commission members regarding the propriety or County purpose of the expenditures.”

41. All payments that Childers analyzed in her April 23rd letter were payments that she herself issued. **Exhibit D**.

42. Upon information and belief, within the same time period that WEAC and First Tee Gulf Coast were to receive payment, Childers issued payments to similarly situated organizations as directed by the Commission under the Program. Below are examples of similarly situated organizations that received payment as appropriated by the Commission through the Program:

Organization	Amount	Appropriation Date	Payment Date
AMI Kids	\$2,000	10/03/24	12/17/24
OnBikes Pensacola	\$4,200	09/24/24 10/17/24	12/23/24
WEAR Communities Caring at Christmas	\$2,500	10/03/24	01/07/25
Escambia High School Girls Soccer	\$500	11/07/24	01/13/25
Washington High School Boys Basketball	\$1,000	11/07/24	01/13/25
Washington High School Girls Basketball	\$1,000	11/07/24	02/07/25
American Legion Post 240 for AED Machine	\$2,500	12/12/24	02/11/25
WFHS Girls Basketball	\$750	01/09/25	02/18/25
Catholic High School Girls Lacrosse	\$1,000	11/07/24	02/25/25

Sheriff’s Law Enforcement Memorial	\$2,500	01/09/25	02/25/25
Washington High School Softball	\$250	02/06/25	02/25/25
I Am PSC Campaign	\$1,000	11/07/24	02/25/25
Pensacola Humane Society	\$2,000	02/20/25	03/10/25
MLK Parade Pensacola Inc.	\$1,000	01/09/25	03/18/25
Valerie’s House	\$2,500	03/06/25	04/01/25
ReadyKids! – Read Across Pensacola	\$500	03/06/25	04/01/25
Pensacola Omega Foundation Inc.	\$500	01/09/25	04/01/25
American Legion Post 33 Boys State Program	\$900	01/09/25 07/10/25	07/25/25

43. Other than her subjective decision to issue payment to American Legion Post 33 for the sponsorship of two individuals to attend Boys State, since Childers issued her letter to the Commission on April 23rd, 2025 (**Exhibit D**), Childers has refused to issue any payments related to the Program as directed by the Commission.

44. Childers’s new “policy” assumed to herself the subjective power to grant or deny payments directed by the Commission to charities that she subjectively deemed to be serving or not serving the “mission of County government.” **Exhibit D.**

45. Childers’s “policy” also imposed a higher standard than the law requires the Commission meet in order to issue payments. **Exhibit D.**

46. Florida law requires the Clerk to act as the Commission’s clerk and accountant and to issue payments on behalf of the Commission.

47. While Childers is required to engage in limited preaudit responsibilities pursuant to Fla. Stat. § 129.09, her authority does not permit her to engage in a separate, subjective analysis of what does and does not constitute a satisfactory public purpose.

48. Childers does not possess statutory or constitutional authority to refuse to issue a payment as directed by the Commission absent the following statutorily outlined circumstances in Fla. Stat. § 129.09: (1) when a payment exceeds expenditures allowed by law or county

ordinance, (2) when a payment constitutes an illegal charge against the county, (3) when a payment is not authorized by law or county ordinance.

49. Childers’s responsibility to engage in pre-audit activities before issuing payments is to determine whether there are any *proscriptive* reasons to refuse payment, i.e. a law or ordinance that explicitly prohibits the expense. Her only discretion in the role is whether or not a payment is objectively *illegal*.

50. Childers’s possesses no statutory or constitutional authority to scrutinize the sufficiency of the Commission’s *prescriptive* requirements before issuing payments.

51. There is no law or ordinance that prescribes the precise manner by which the Commission may exercise its legislative purview in establishing a public purpose sufficient to issue a payment of county funds.

52. The Commission made valid legislative findings as to the purpose of the Program itself and the expenditures appropriated to the Plaintiffs satisfied all requirements of the Program as established by the Commission.

53. The payments to Plaintiffs do not exceed expenditures allowed by law or county ordinance, they do not constitute an illegal charge against the county, and they are authorized by law and county ordinance.

54. Upon information and belief, in addition to the eighteen (18) organizations and initiatives identified in ¶ 37 above, to whom Childers issued payment pursuant to the Program, Childers also issued payments to the following organizations from Escambia County’s general fund within fiscal year 24-25:

211 United Way	\$22,000
Be Ready Alliance Coordinating for Emergencies	\$125,000
Escambia County Community Health	\$535,164

Council on Aging of West Florida	\$45,000
EComfort	\$15,000
Gulf Coast Veterans Advocacy Council	\$30,000
Harvest Community Outreach	\$5,000
Health & Hope	\$30,000
Lakeview Center Inc.	\$347,824
Pensacola Caring Hearts	\$42,000
Wildlife Sanctuary	\$40,000

55. The above organizations receive county funds pursuant to similar legislative findings by the Commission as that of the Program, and they are not “county programs.”

56. Fla. Stat. § 125.01(1)(f) explicitly grants county commissions the power to “provide parks, preserves, playgrounds, recreational areas... and other recreation and cultural facilities and programs.”

57. Fla. Stat. § 125.01(1)(e) explicitly grants county commissions the power to “provide hospitals, ambulance service, and health and welfare programs.”

58. Fla. Stat. § 125.01(3)(a) further provides that the county commission possesses “all implied powers necessary or incident to carrying out such powers enumerated, including, specifically, authority to employ personnel, expend funds, [and] enter into contractual obligations.”

59. Fla. Stat. § 125.01(1) grants the Commission the full power to carry on county government. Unless the Legislature has preempted a particular subject concerning county government by either general or special law, the Commission, by reason of the first sentence of Fla. Stat. § 125.01(1), has full authority to act through the exercise of home rule power.

60. Because the payments to Plaintiffs did not meet any of the three (3) established *proscriptive* circumstances whereby Childers was statutorily obligated not to issue them,

Childers possessed no statutory or constitutional authority justifying her decision to veto the Commission's appropriations.

61. As justification for her decision to refuse to issue payments pursuant to the Commission's direction, Childers stated "...there is seldom, if ever, any discussion by Commission members regarding the propriety or County purpose of the expenditures."

62. Childers disregarded the fact that the Program itself was deliberated on and approved by the Commission, and that Plaintiffs satisfied all requirements of the Program.

63. Childers's responsibility to issue the lawful payments is a ministerial function of her role as the Commission's clerk and accountant.

64. Since 2016, out of the Commission's budget category related to aids to private organizations (58201) paid from its general fund (001), Childers has issued approximately \$1,570,008 in payments. *Budget Reports 2017-2026* attached as **Composite Exhibit E**.

65. Plaintiffs submitted a demand to Childers on April 14th, 2026, to which Childers failed to respond. **Exhibit F**.

66. By virtue of her payments of funds she believes were unlawful and her refusal to issue lawful payments, Childers has failed to uphold the ministerial duties of her office.

COUNT I – MANDAMUS

67. Plaintiffs incorporate and reallege paragraphs 1 – 66 as if fully set forth herein.

68. The Commission possesses the home rule and statutory authority to appropriate funds to organizations that are providing recreational, educational, health, safety and welfare programs to Escambia citizens.

69. The Commission may enact, in a manner prescribed by general law, county ordinances not inconsistent with general or special law.

70. Florida's Legislature has not pre-empted the Commission by either general or special law in relation to the Program, and the Commission has full authority to act through the exercise of its home rule power.

71. Whether through its constitutional and statutory authority to expend money or the broad authority granted it under home-rule, the Commission possessed the authority to approve payments to First Tee Gulf Coast and WEAC.

72. In her role as Clerk, Childers's duties and powers are specified and limited by Florida law and the Florida Constitution.

73. In her role as the accountant and clerk for the Commission, Childers "shall keep their minutes and accounts, and perform such other duties as their clerk as the board may direct." Fla. Stat. § 125.17.

74. Because the Commission's appropriations of funds to Plaintiffs were lawful, Childers' payments to Plaintiffs were a non-discretionary, ministerial obligation of her office.

75. The determination of what constitutes a county or public purpose involves the exercise of the county commission's independent judgment which cannot and has not been delegated to Childers.

76. There is nothing in Florida law that allows a county clerk's pre-auditing function pursuant to Fla. Stat. § 129.09 to supplant a county commission's duty to make a legislative finding that expenditures of county funds are for a county purpose.

77. Childers cannot substitute her own judgment for the Commission's on questions related to policy or public purpose.

78. Childers has no legally recognized alternative to avoid performing the ministerial duties of her elected office.

79. Plaintiffs have presented a prima facie case demonstrating that they are entitled to an alternative writ of mandamus against Childers to compel her to perform a ministerial duty and issue payment.

80. Mandamus is the appropriate relief, and a writ should be issued at the Court's earliest convenience.

WHEREFORE, Plaintiffs, First Tee Gulf Coast and WEAC respectfully request the Court find:

1. That Escambia Clerk of Court and Comptroller, Pam Childers's duty to issue the payments to Plaintiffs as appropriated by the Escambia County Commission is ministerial in nature, and that Childers lacks discretion to decide whether to issue the payments;
2. Issue an alternative writ of mandamus, pursuant to Fla. R. Civ. P. 1.630(d)(2), directing Childers to show cause why the Court should not enter a writ of mandamus requiring Childers to issue payment to First Tee Gulf Coast and WEAC in the amounts of \$4,500 and \$2,500 respectively;
3. After appropriate due process, issue a final writ of mandamus incorporating the same relief sought here;
4. Reserve jurisdiction to enforce the Court's order; and
5. Order any further relief the Court finds just and appropriate.

COUNT II – VIOLATION OF 42 U.S.C. § 1983 (EQUAL PROTECTION)

81. Plaintiffs incorporate and reallege paragraphs 1 – 66 as if fully set forth herein.

82. Childers, by arbitrarily paying some organizations who were appropriated funds by the Commission, while refusing to pay Plaintiffs has violated Plaintiffs' equal protection rights.

83. The 14th Amendment of the United States Constitution guarantees Plaintiffs the right of equal protection under the law.

84. Childers's decision to pay some organizations who'd been appropriated funds by the Commission cannot be distinguished by any discernable legal or factual standard.

85. Based upon her statements on April 3rd, 2025 (§ 30) Childers failed to fulfill her pre-audit obligations related to the Program for nearly a decade.

86. A nonprofit corporation has standing to bring a § 1983 claim for damages based on violations of its own constitutional rights.³

87. Childers, acting as the custodian of county funds under Article VIII, § 1(d) of the Florida Constitution and Fla. Stat. § 125.17, is an autonomous elected county officer and not a "state" official.⁴

88. All of Childers actions as alleged were done under color of state law.

89. Plaintiffs were treated differently from other similarly situated organizations, and there is no rational basis for the difference in treatment.

90. There was no conceivable basis supporting Childers's refusal to issue payments to Plaintiffs.

91. Childers's justification for denying payment to Plaintiffs was that the payments would be better given via private donations, that Plaintiffs were "unconnected with County

³ *Fort Lauderdale Food Not Bombs v. City of Fort Lauderdale*, 11 F.4th 1266 (11th Cir. 2021).

⁴ *Times Pub. Co. v. Ake*, 645 So.2d 1003 (2nd DCA 1994).

programs,” and that Childers did not subjectively believe the payments satisfied the policy she’d unilaterally instituted. **Exhibits C & D.**

92. Upon information and belief, none of the organizations listed in ¶ 37 and ¶ 49 qualify as a “County program” as subjectively envisioned by Childers and all organizations listed rely on private charitable giving in the same manner that Plaintiffs rely.

93. By issuance of her letter dated April 23rd, 2025, Childers instituted an unlawful policy which injected her own subjective interpretation of what constitutes a public purpose into her ministerial obligation to issue lawful payments directed by the Commission. **Exhibit D.**

94. Childers’s unlawful institution of this policy directly and proximately caused Plaintiffs’ harm.

WHEREFORE, Plaintiffs, First Tee Gulf Coast and WEAC respectfully request the Court award damages for Childers’s violations of Plaintiffs’ equal protection rights pursuant to 42 U.S.C. § 1983 as well as reasonable attorney’s fees and costs pursuant to 42 U.S.C. § 1988 and any further relief the Court finds just and appropriate.

COUNT III – VIOLATION OF 42 U.S.C. § 1983 (DUE PROCESS)

95. Plaintiffs incorporate and reallege paragraphs 1 – 66 as if fully set forth herein.

96. Plaintiffs possessed a property interest in the funds appropriated to them by the Commission.

97. The 14th Amendment of the United States Constitution guarantees Plaintiffs the right of due process under the law.

98. A nonprofit corporation has standing to bring a § 1983 claim for damages based on violations of its own constitutional rights.⁵

⁵ *Fort Lauderdale Food Not Bombs v. City of Fort Lauderdale*, 11 F.4th 1266 (11th Cir. 2021).

99. Childers, acting as the custodian of county funds under Article VIII, § 1(d) of the Florida Constitution and Fla. Stat. § 125.17, is an autonomous elected county officer and not a “state” official.⁶

100. Based upon her statements on April 3rd, 2025 (¶ 30) Childers failed to fulfill her pre-audit obligations related to the Program for nearly a decade.

101. Childers’s decision to pay some organizations who’d been appropriated funds by the Commission cannot be distinguished by any discernable legal or factual standard established by her unlawful policy.

102. All of Childers actions as alleged were done under color of state law.

103. Childers’s refusal to issue payment of the funds appropriated to Plaintiffs constitutes government action.

104. Absent this Court’s intervention by writ of mandamus (Count I), Plaintiffs possess no adequate process to address the harm they’ve suffered by their deprivation of due process.

WHEREFORE, Plaintiffs, First Tee Gulf Coast and WEAC respectfully request the Court issue a Writ of Mandamus pursuant to Count I of this cause of action, or in the alternative, award damages for Childers’s violations of Plaintiffs’ due process rights pursuant to 42 U.S.C. § 1983 as well as reasonable attorney’s fees and costs pursuant to 42 U.S.C. § 1988 and any further relief the Court finds just and appropriate.

**COUNT IV – DECLARATORY JUDGMENT AND
PERSONAL LIABILITY PURSUANT TO FLA. STAT. § 129.09**

105. Plaintiffs incorporate and reallege paragraphs 1 – 66 as if fully set forth herein.

⁶ *Times Pub. Co. v. Ake*, 645 So.2d 1003 (2nd DCA 1994).

106. Pursuant to Fla. Stat. § 86.011, this Court has jurisdiction to declare rights, status and other legal relations, including the existence or non-existence of any immunity, power, privilege or right and the facts upon which its existence or non-existence may depend.

107. This Court’s jurisdiction to resolve disputes is both substantive and remedial in nature and should be liberally construed pursuant to Fla. Stat. § 86.101.

108. As the County’s auditor pursuant to Article VIII, Section 1(d) of the Florida Constitution, Childers is charged with serving as the custodian of County funds.

109. Childers has deprived Plaintiffs of a property interest in funds appropriated by the Commission.

110. Based upon her statements on April 3rd, 2025 (§ 30) Childers failed to fulfill her pre-audit obligations related to the Program for nearly a decade.

111. As justification, Childers has argued that the Program, pursuant to which she has issued payments since 2016, has always been unlawful.

112. In her post-payment review, Childers cited to Article VII, Section 10 of the Florida Constitution as justification for her claim that the “Florida Constitution prohibits the County from using its taxing and spending power to give, lend, or use public money to aid corporations, associations, partnerships, or persons. When public funds are being given to aid a private organization, such as the case with expenditures or donations from Commissioner’s Discretionary Funds, then there must a “clearly identified and concrete public purpose as the primary objective...” **Exhibit D.**

113. Childers further states that “[b]oth the Clerk and the Board determine public purpose, with the five County Commissioner’s that sit on the Board making the first determination.” **Exhibit D.**

114. Childers, by virtue of her interpretation, has asserted that she possesses a quasi-legislative power to “veto” the Commission’s determination of what does and does not constitute a public purpose sufficient for the expenditure of funds.

115. In her Post-Payment Review, Childers admitted that she has issued payments pursuant to the Program that “likely” violate Article I, Section 3 of the Florida Constitution (the no-aid provision). **Exhibit D.**

116. Article VIII, Section 1(b) of the Florida Constitution states that the “care, custody and method of disbursing county funds shall be provided by general law.”

117. Fla. Stat. § 129.09 states:

Any clerk of the circuit court, acting as county auditor, who shall sign any warrant for the payment of any claim or bill or indebtedness against any county funds in excess of the expenditure allowed by law, or county ordinance, or to pay any illegal charge against the county, or to pay any claim against the county not authorized by law, or county ordinance, **shall be personally liable for such amount**, and if he or she shall sign such warrant willfully and knowingly he or she shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. (emphasis added)

118. The clear language of Fla. Stat. § 129.09 imposes both personal civil liability and criminal liability on any clerk of the circuit court acting as county auditor who signs a warrant for any illegal or unauthorized payment of county funds.⁷

119. The statutory language conveys strict liability for Childers’s issuance of any unlawful payment.

120. The statutory language contains no defenses to a county clerk’s liability for the issuance of an unlawful payment.

121. The statutory language contains no statute of limitations or time constraints related to a county clerk’s liability for the issuance of unlawful payments.

⁷ *Brock v. Board of County Com'rs of Collier County*, 21 So.3d 844 (Fla. 2nd DCA 2009).

122. The clerk, as auditor, is required by law to refuse to sign and deliver a county warrant for an unlawful expenditure, even though approved by the board of county commissioners.⁸

123. In her letter dated April 23rd, 2025, Childers admitted to issuing payments of at least \$25,250 in County funds which she believes were unlawful based upon the Commission's failure to identify a public purpose in violation of Article VII, Section 10 of the Florida Constitution and violations of Article I, Section 3 of the Florida Constitution (the no-aid provision). **Exhibit D.**

124. Childers acknowledged her personal liability for the issuance of any unlawful payments within the same letter. **Exhibit D.**

125. In discussing the Program pursuant to which she had admittedly issued at least \$600,000 in payments since 2020, Childers stated "Commissioners' approval to spend their discretionary allotment have all resembled a noble cause; however, when you spend ad valorem revenues (property taxes) the law requires more than a noble cause." **Exhibit D.**

126. Childers admitted that she issued payments she believed the Commissioners used to "gain favor," "deliver a seat at an event," "to show support for someone else's cause or mission," "to provide Christmas gifts to children," "to add to the funding for a school softball team's travel to the championship," "to assist the mission of the church to feed their parishioners and other community guests," or "to provide a donation to a fundraiser hosted by the not-for-profit." **Exhibit D.**

127. Childers likewise admitted that she believes she issued payments pursuant to the Program for the sole benefit of Commissioners' "individual recognition," again, in violation of Article VII, Section 10 of the Florida Constitution. **Exhibit D.**

⁸ *W and F Ltd. v. Dunkle*, 444 So.2d 554 (Fla. 4th DCA 1984).

128. Childers summarily admitted in her letter that she'd issued payments related to the Program and that she did not believe the Program or the payments were lawful. **Exhibit D.**

129. Childers continued to make payments to charitable organizations despite her own analysis claiming that payments to charitable organizations are unlawful. **Exhibit E.**

130. First Tee Gulf Coast received payments from the Commission's Program, via Childers, for multiple years prior to her refusal to make payment in 2025.

131. In 2024, Childers paid First Tee Gulf Coast \$6,500 pursuant to the Commission's appropriation.

132. In 2023, Childers paid First Tee Gulf Coast \$8,500 pursuant to the Commission's appropriation.

133. In 2022, Childers paid First Tee Gulf Coast \$5,000 pursuant to the Commission's appropriation.

134. In 2021, Childers paid First Tee Gulf Coast \$5,000 pursuant to the Commission's appropriation.

135. In 2020, Childers paid First Tee Gulf Coast \$5,000 pursuant to the Commission's appropriation.

136. By her refusal to make payment to First Tee Gulf Coast, after making repeated payments to First Tee Gulf Coast over the course of several years, Childers has cast a cloud over First Tee Gulf Coast's receipt of prior payments from the Commission's Program.

137. Childers's actions raise the potential that the Commission, based upon her unsolicited legal and constitutional interpretations, may seek to recoup the funds previously issued.

138. First Tee Gulf Coast and WEAC are dependent upon the good will and public perception of their programs, and upon compliance with all IRS regulations to maintain their 501(c)3 status.

139. Childers's claim that Plaintiffs either obtained or attempted to obtain unlawful payments from the Commission poses a risk of harm to their reputations and status as charitable organizations in the greater Escambia community.

140. While Plaintiffs are adamant that the appropriations they each were awarded by the Commission are lawful and should be paid, Plaintiffs do not know whether some of the payments that Childers issued may have been unlawful.

141. Because Childers did not specify how many of the Program payments that she issued were lawful or unlawful, recipients of those funds have suffered harm and a cloud on their prior receipt of County funds.

142. Similarly, organizations who may depend on these funds are now unsure why or whether Childers will grant or deny payment to them after the Commission has directed funds be paid to them.

143. Plaintiffs should not suffer harm because Childers either abrogated her constitutional obligations to act as the custodian and auditor of County funds for a decade or she is exceeding her authority granted by Florida's Constitution as the County's Clerk today.

144. Unlike the Clerk, the Commission is not strictly and personally liable for the appropriation of funds for an unlawful purpose. Fla. Stat. § 129.08.

145. The Commission is not liable for repayment of any amount expended and is only subjected to criminal liability in such circumstances. Fla. Stat. § 129.08.

146. For a commissioner to be found liable for an unlawful expenditure, a court must find a showing beyond a reasonable doubt that they “knowingly and willfully” voted to expend funds unlawfully. Fla. Stat. § 129.08.

147. Childers cited and referenced her concern about her personal liability under Fla. Stat. § 129.09 as additional justification for her decision to impart upon herself an unconstitutional “veto” power over the Commission’s spending powers. **Exhibit D.**

148. Plaintiffs’ only remedy is for this Court to rule upon whether Childers has in fact issued unlawful payments related to the Program. **Exhibit E.**

149. Fla. Stat. § 129.09 states that a clerk “*shall* be personally liable for such amount...” of any unlawful payments issued. (emphasis added).

150. If Childers has made unlawful payments to First Tee Gulf Coast or others pursuant to the Program, then Childers was derelict in her obligations under Florida’s constitution, and she must be found personally liable for her issuance of such unlawful payments pursuant to Fla. Stat. § 129.09.

151. There is a bona fide, actual, present practical need for this declaration.

152. The rights and privileges of Plaintiffs are dependent upon this court’s determination of the law applicable to the established facts.

153. Childers’s powers as Clerk are in dispute, and Childers possesses an actual, present, adverse and antagonistic interest in the subject matter.

154. The antagonistic and adverse interests are all before this Court by proper process and class representation.

155. The relief sought is not merely giving of legal advice by this Court or the answer to questions propounded from curiosity.

156. Plaintiffs seek supplemental and equitable relief in the form of Childers's repayment to the County of all amounts she unlawfully paid pursuant to the Program.

WHEREFORE, Plaintiffs, First Tee Gulf Coast and WEAC respectfully request the Court find:

1. Whether the Program is lawful pursuant to Florida law and Florida's Constitution;
2. Whether any payments issued pursuant to the Program by Childers were unlawful;
3. That pursuant to § 129.09, Childers must repay Escambia County for all unlawful payments she issued related to the Program since its inception;
4. Reserve jurisdiction to enforce the Court's order; and
5. Order any further relief the Court finds just and appropriate.

ARGUMENT IN SUPPORT OF MANDAMUS

157. In accordance with the provision of Fla. R. Civ. P. 1.630(b)(3), Plaintiffs submit the following as “argument in support of the complaint with citations of authority.”

The Legal Standard for Mandamus Relief

158. The petitioner must demonstrate a clear legal right to the performance of the act requested. *Poole v. City of Port Orange*, 33 So.3d 739 (2010); *Tucker v. Ruvin*, 748 So.2d 376 (2000).

159. A clear legal right exists when the petitioner can point to a statute, constitutional provision, court rule, or other source of law that unambiguously entitles the petitioner to the relief sought. *Id.*

160. The respondent must have a clear and indisputable legal duty to perform the requested action. *Mayfield v. Secretary, Florida Department of State*, 402 So.3d 1002 (2025); *Poole v. City of Port Orange*, 33 So.3d 739 (2010); *Tucker v. Ruvin*, 748 So.2d 376 (2000).

161. This duty must be ministerial in character. "A ministerial duty is one where there is no room for the exercise of discretion, and the performance being required is directed by law." *Griffin Windows and Doors, LLC v. Pomeroy*, 351 So.3d 1125 (2022); *Perry v. Department of Children and Families*, 220 So.3d 546 (2017).

162. Where statutory provisions "operate in concert, creating a legal duty to perform tasks that are expressly ministerial in nature, and which do not involve the exercise of judgment, factfinding, or discretion," Florida courts have consistently held those duties to be enforceable by writ of mandamus. *Mayfield v. Secretary, Florida Department of State*, 402 So.3d 1002 (2025).

163. Finally, for a writ of mandamus to issue, the petitioner must have no other adequate remedy available at law. *Id.*

The Commission has Broad and Exclusive Discretion to Expend Public Resources

164. The Commission has all powers accorded to it pursuant to Chapter 125, Fla. Stat., and home-rule authority.

165. A board of county commissioners not operating under a charter may enact, in a manner prescribed by general law, county ordinances not inconsistent with general or special law. *Santa Rosa County v. Gulf Power Company*, 635 So.2d 96, 99 (1st DCA 1994).

166. Unless the Legislature has pre-empted a particular subject relating to county government by either general or special law, the Commission has full authority to act through the exercise of its home rule power. *Id.*

167. In *Santa Rosa County v. Gulf Power Company*, when considering the scope of a county's home-rule authority as outlined in the Florida Constitution and further defined in Chapter 125, the First DCA observed:

Article VIII, section 1 (f) of the Florida Constitution (1968) provides: Counties not operating under county charters shall have such power of self-government as is provided by general or special law. The board of county commissioners of a county not operating under a charter may enact, in a manner prescribed by general law, county ordinances *not inconsistent with general or special law* (Emphasis added) *Santa Rosa County v. Gulf Power Company*, 635 So.2d, 96, 99 (1st DCA 1994).

The statute broadly implements the constitutional provision by authorizing the governing body of a county, "[t]o the extent not inconsistent with general or special law," to exercise the power to carry on county government which includes, "but is not restricted to," certain enumerated powers. § 125.01(1), Fla. Stat. (1989). Subsection (1)(w) gives counties the authority to "[p]erform any other acts not inconsistent with law, which acts are in the common interest of the people in the county, and exercise all powers and privileges not specifically prohibited by law." *Id.*

The Court further noted:

The first sentence of Section 125.01(1), Florida Statutes, (1975), grants to the governing body of a county the full power to carry on county government. Unless the Legislature has pre-empted a particular subject relating to county government

by either general or special law, the county governing body, by reason of this sentence, has full authority to act through the exercise of home rule power. *Id.*

168. The Florida Supreme Court in *Burton v. Dade County* stated: "the wisdom or advisability of making the expenditure in any particular instance, is the responsibility of the governing authorities of the county." *Burton v. Dade County*, 166 So.2d 445 (1964).

169. "Legislative declarations of public purpose are presumed valid and should be considered correct ***unless patently erroneous.***" *Boschen v. City of Clearwater*, 777 So.2d 958, 966 (Fla. 2001)(emphasis added).

170. Duties involving the exercise of independent judgment and discretion are governmental and may not be delegated absent statutory authority. *State v. Inter-American Center Authority*, 84 So.2d 9 (Fla. 1955).

171. When neither the Commission's taxing power nor its pledge of credit is involved, the Commission's payment "is valid if it serves a public purpose" even if the primary beneficiary of an appropriation of county funds happens to be a private party. *Miccosukee Tribe of Indians of Florida v. South Florida Water Management Dist.*, 48 So.3d 811 (2010).

172. The Florida Supreme Court has emphasized that "legislative declarations of public purpose are presumed valid and should be considered correct unless patently erroneous." *Id.*

173. "[I]f the public benefit is present, it is immaterial that the primary beneficiary of the project is a private party." *Jackson-Shaw Co. v. Jacksonville Aviation Authority*, 510 F.Supp.2d 691 (2007).

174. "There are no Florida cases or legislative acts that either specifically or by necessary implication prohibit the expenditure of public funds for any lawful purpose found by a unit of local government to be in the public interest, provided that government otherwise has the

power or authority to act in the matter under consideration." *Palm Beach County v. Hudspeth*, 540 So.2d 147 (1989).

The Limited Power of the Clerk

175. While the Clerk is elected by the citizens of Escambia County, the Clerk's duties are limited and defined.

176. Constitutional officers have no power not conferred by the Florida Constitution or general law. *Escambia County v. Bell*, 717 So.2d 85 (Fla. 1st DCA 1998) (citing *White v. Crandon*, 156 So. 303 (Fla. 1934)).

177. The Florida Constitution states in relevant part:

There shall be in each county a clerk of the circuit court who shall be selected pursuant to the provisions of Article VIII section 1. Notwithstanding any other provision of the constitution, the duties of the clerk of the circuit court may be divided by special or general law between two officers, one serving as clerk of court and one serving as ex officio clerk of the board of county commissioners, auditor, recorder, and custodian of all county funds. (Fla. Const. art. 5 § 16)

178. Fla. Stat. § 125.17 further defines the role of the clerk of the circuit court:

The clerk of the circuit court for the county shall be clerk and accountant of the board of county commissioners. He or she shall keep their minutes and accounts, and perform such other duties as their clerk as the board may direct. The clerk shall have custody of their seal, shall affix the same to any paper or instrument to which it shall be proper or necessary that the same shall be affixed, and may give copies of writings in his or her custody as the clerk of said board, attested by his or her signature and authenticated by said seal.

179. The language of Fla. Stat. §125.17 read in combination with Article 5, Section 16 define the duties of the Clerk and distinguish those duties from the authority and responsibilities of the Board.

180. For purposes relevant to the issues outlined in this Complaint, the Clerk serves as custodian of all county funds. As the accountant to the Board, the Clerk is required to keep the

accounts of the Board "and perform such other duties as their clerk as the board may direct" pursuant to Fla. Stat. §125.17.

181. A constitutional officer such as a county clerk "only has such authority as is clearly conferred by statute or is necessarily implied from express statutory powers or duties." *Id.* (citing *White* at 305).

182. Florida courts have consistently described the clerk as a ministerial officer. As the Supreme Court of Florida recognized as early as 1923, "the clerk of the circuit court is merely the ministerial officer of the board of county commissioners, and has no authority whatever to bind the county" in matters outside statutorily prescribed functions. *Clark-Ray-Johnson Co. v. Schultz*, 86 Fla. 291 (Fla. 1923).

183. In its capacity as the county auditor, a county clerk's pre-audit review of county payments begins and ends with the clerk's analysis of whether a payment is for an unlawful purpose. *Alachua County v. Powers*, 351 So.2d 32 (Fla. 1977).

184. The definition of "legality of expenditure" is whether "the funds are spent for a public purpose, that the funds are spent in conformity with county purchasing procedures or statutory bidding procedures, that the expenditure does not overspend any account of fund of the budget as finally adopted and recorded in the office of the clerk." *Id.* at 37.

185. In *State ex rel. Miller v. Marshall*, the president of the Jacksonville City Council refused to sign vouchers for the plaintiff's salary, claiming that Plaintiff had not been duly appointed by a 2/3 majority of the City Council. *State ex rel. Miller v. Marshall*, 184 So. 870, 871 (Fla. 1938). The Florida Supreme Court rejected the objections and issued the writ, concluding that the president "failed and refused and continues to fail and refuse to sign the said vouchers" as required by both city ordinance and city charter and his ministerial duties. *Id.* at

874. *See also Carson v. Hollingsworth*, 381 So. 2d 1144, 1145 (Fla. 1st DCA 1980) (enforcing the decision of the Civil Service Board to provide a pay increase to an employee and rejecting the defendant Sheriff's argument that the Civil Service Board lacked authority to do anything other than review pay plans and report findings to city council and mayor).

186. Issuing checks for payment of a lawful expenditure is a ministerial duty. This concept is consistent with past Florida Supreme Court decisions which have held that the Governor's participation in state warrants "is ministerial in nature" except in those situations where constitutional discretion and judgment are *clearly* involved. *Willits v. Askew*, 279 So. 2d 1, 3 (Fla. 1973). (Emphasis added).

187. In this circumstance, because the sole missions of First Tee Gulf Coast and WEAC are to serve a public purpose, and the payments to them are not proscribed by law or ordinance, the payments to them are lawful sufficient to trigger Childers's ministerial obligation to issue the payments.

188. Plaintiffs have established their prima facie case that an alternative writ of mandamus should issue to the Clerk and Plaintiffs have thereby met their obligation under Fla.R.Civ.P. 1.630.

189. Plaintiffs are therefore entitled to an alternative writ of mandamus.

CONCLUSION

Childers is disregarding the lawful directives of the Commission to undertake and perform her ministerial obligation to tender lawful payments as appropriated by the Commission.

A writ of mandamus is the sole remedy to address Childers's refusal to carry out her ministerial obligations.

Plaintiffs have established a *prima facie* case for alternative writ and respectfully request the Court enter such writ.

Dated this 24th day of April, 2026.

Respectfully submitted,

/s/ Robert A. Andrade
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Florida Bar No. 111337
MOORE, HILL & WESTMORELAND
350 West Cedar Street, Suite 100
Post Office Box 13290
Pensacola, FL 32591-3290
(850) 434-3541
(850) 435-7899 (fax)
aandrade@mhw-law.com
hmalone@mhw-law.com
Counsel for Defendant

COUNTY ADMINISTRATOR'S REPORT – Continued

II. BUDGET/FINANCE CONSENT AGENDA – Continued

46. Recommendation: That the Board approve a funding allocation of \$1,000 to First Tee Gulf Coast from Commissioner Barry's discretionary fund. Upon Board approval, First Tee Gulf Coast will have six months from this date to submit the required documents for a payment request. After six months, this Board action is invalid.

Funding: Fund 001, General Fund, Board of County Commissioners Discretionary Money, Cost Center 110115, Object Code 58201

Motion: Move the balance
For Information: The “balance” refers to Budget/Finance Consent Agenda items 3 through 52, with the exception of items 13, 27, 33, and 34, which were held for separate votes. The agenda was amended to drop items 1 and 2.
Made by: Commissioner May
Seconded by: Commissioner Barry
Disposition: Carried unanimously

47. Recommendation: That the Board approve a funding allocation in the amount of \$500 in support of the Booker T. Washington High School Cheerleading Program from Commissioner Lumon J. May's discretionary funding. Upon Board approval, Booker T. Washington High School will have six months to submit the necessary paperwork to process a payment request. After six months, this Board action will be invalid.

Funding: Fund 001, General Fund, Board of County Commissioners' Discretionary Money, Cost Center 110113, Object Code 58201.

Motion: Move the balance
For Information: The “balance” refers to Budget/Finance Consent Agenda items 3 through 52, with the exception of items 13, 27, 33, and 34, which were held for separate votes. The agenda was amended to drop items 1 and 2.
Made by: Commissioner May
Seconded by: Commissioner Barry
Disposition: Carried unanimously

COUNTY ADMINISTRATOR'S REPORT – Continued

II. BUDGET/FINANCE CONSENT AGENDA – Continued

26. Recommendation: That the Board approve a funding allocation to First Tee Gulf Coast, in the amount of \$1,500, from Commissioner Michael Kohler's discretionary fund. Upon Board approval, First Tee Gulf Coast will have six months from this date to submit the necessary paperwork to process a payment request. After six months, the Board action will be invalid.

Funding: Fund 001, General Fund, Board of County Commissioners' Discretionary Money, Cost Center 110112, Object Code 58201.

Motion: Move the balance
For Information: The “balance” refers to Budget/Finance Consent Agenda items 1 through 39, with the exception of item 10, which was held for a separate vote, as amended to drop item 5.
Made by: Commissioner Barry
Seconded by: Commissioner May
Disposition: Carried unanimously

27. Recommendation: That the Board approve a funding allocation in the amount of \$1,000 to the Little Flower Catholic Church from Commissioner Michael Kohler's discretionary fund. The Little Flower Catholic Church will have six months from today's date to submit the required paperwork to process a payment request. After six months, this Board action will be invalid.

Funding: Fund 001, General Fund, Board of County Commissioner's Discretionary Money, Cost Center 110112, Object Code 58201.

Motion: Move the balance
For Information: The “balance” refers to Budget/Finance Consent Agenda items 1 through 39, with the exception of item 10, which was held for a separate vote, as amended to drop item 5.
Made by: Commissioner Barry
Seconded by: Commissioner May
Disposition: Carried unanimously

COUNTY ADMINISTRATOR'S REPORT – Continued

II. BUDGET/FINANCE CONSENT AGENDA – Continued

28. Recommendation: That the Board approve and authorize the County Administrator to sign the Amendment of Agreement relating to Broadband System (P.D. 22-23.030) with Escambia River Electric Cooperative, Inc.

This Amendment removes the requirement to construct and convey ownership to the County of one buffer tube of 12 optical dark fibers within the Project Area with a demarcation point at the electric pole nearest each County-owned facility located within the Project Area.

Motion: Move to drop it
For information: Honorable Clerk Childers, County Attorney Rogers, and the Board discussed the County asset of the Broadband System, and whether the Amendment to the Agreement was necessary.
Made by: Commissioner Barry
Seconded by: Commissioner May
Disposition: Carried unanimously

29. Recommendation: That the Board approve a funding allocation to First Tee Gulf Coast, in the amount of \$1,000 from Commissioner May's discretionary fund. Upon Board approval, First Tee Gulf Coast will have six months from this date to submit the necessary paperwork to process a payment request. After six months, this Board action is invalid.

Funding: Fund 001, General Fund, Board of County Commissioners Discretionary Money, Cost Center 110113, Object Code 58201

Motion: Move the Budget/Finance balance
For information: The "balance" refers to Consent Agenda items 1 through 37, with the exception of item 28, which was held for a separate vote.
Made by: Commissioner Barry
Seconded by: Commissioner May
Disposition: Carried unanimously

COUNTY ADMINISTRATOR'S REPORT – Continued

II. BUDGET/FINANCE CONSENT AGENDA – Continued

30. Recommendation: That the Board approve a funding allocation in the amount of \$1,500 to the Legion's Boy's State Program from Commissioner Steve Stroberger's discretionary fund. Upon Board approval, the Legion's Boy's State Program will have six months to submit all necessary paperwork to process a payment request. After six months, this Board action is invalid.

Funding: Fund 001, General Fund, Board of County Commissioners Discretionary Funding, Cost Center 110111, Object Code 58201.

Motion: Move the Budget/Finance balance
For information: The “balance” refers to Consent Agenda items 1 through 37, with the exception of item 28, which was held for a separate vote.
Made by: Commissioner Barry
Seconded by: Commissioner May
Disposition: Carried unanimously

31. Recommendation: That the Board approve a funding allocation to First Tee Gulf Coast, in the amount of \$1,000 from Commissioner Hofberger's discretionary fund. Upon Board approval, First Tee Gulf Coast will have six months from this date to submit the necessary paperwork to process a payment request. After six months, this Board action is invalid.

Funding: Fund 001, General Fund, Board of County Commissioners' Discretionary Money, Cost Center 110114, Object Code 58201.

Motion: Move the Budget/Finance balance
For information: The “balance” refers to Consent Agenda items 1 through 37, with the exception of item 28, which was held for a separate vote.
Made by: Commissioner Barry
Seconded by: Commissioner May
Disposition: Carried unanimously

COUNTY ADMINISTRATOR'S REPORT – Continued

II. BUDGET/FINANCE CONSENT AGENDA – Continued

42. Recommendation: That the Board take the following action concerning a funding allocation to the Warrington Emergency Aid Center (WEAC):

- A. Find that the WEAC application for community support funds serves the community need for Community Hunger;
- B. Adopt the public purpose as expressed in the attached application; and
- C. Approve the use of community support funds in the amount of \$2,500 for the expenditures expressed in the application. Upon Board approval, WEAC will have six months from this date to submit the necessary documents to process a payment request. After six months, this Board action is invalid.

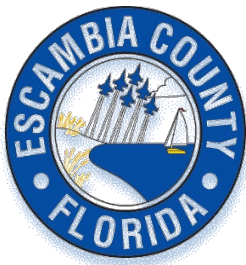
Funding: Fund 001, General Fund, Board of County Commissioner's Discretionary Money, Cost Center 110112, Object Code 58201.

Motion: I'll move it
Made by: Commissioner May
Seconded by: Commissioner Barry
Disposition: Carried unanimously

43. Recommendation: That the Board take the following action concerning the Fiscal Year 2025-2026 Miscellaneous Appropriations Agreement for Keep Pensacola Beautiful, Inc.:

- A. Approve the Miscellaneous Appropriations Agreement for Keep Pensacola Beautiful, Inc., in the amount of \$182,403 to be paid from the Solid Waste Management Fund (401), Cost Center 230314, Account Code 53401;
- B. Approve and authorize the Chair to sign the Agreement and all other necessary documents; and
- C. Approve and authorize the County Administrator to issue and sign a Purchase Order in the amount of \$182,403, to Keep Pensacola Beautiful, Inc., per the Agreement.

Motion: So moved [Budget/Finance Consent Agenda items 1 through 48, with the exception of items 8, 29, 42, and 44, which were held for separate votes]
Made by: Commissioner May
Seconded by: Commissioner Barry
Disposition: Carried unanimously



Governmental Agency Funding Request Application

ESCAMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

Governmental Agency Organization Contact Information		
Governmental Agency Name: The Greater Pensacola Junior Golf Assn dba First Tee Gulf Coast		
Street Address: 3924 W. Navy Blvd.		
City: Pensacola	State: FL	Zip: 32504
Website: firstteegulfcoast.org		
Phone: 850-456-7010	Email: marty@firstteegulfcoast.org	
Name and Title of Principal Agency Contact: Marty Stanovich		
Phone: 850-456-7010	Email: marty@firstteegulfcoast.org	
Consecutive Years of Operation:	30	

Program Information				
Program/Project Name: First Tee Golf Coast 8 th Annual Golf Ball Gala Fundraiser				
Total Cost: \$30,000	Total Funding Request: \$1,000			
<p>Public Need Served: Please identify how the project or program will serve a public need for the benefit of the community.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%; vertical-align: top; padding: 5px;"> <input type="checkbox"/> Homelessness <input type="checkbox"/> Community Hunger <input type="checkbox"/> Community Health <input type="checkbox"/> Mental Health </td> <td style="width: 33%; vertical-align: top; padding: 5px;"> <input type="checkbox"/> Youth Athletics <input checked="" type="checkbox"/> Youth Enrichment <input type="checkbox"/> Access to Arts and Culture <input type="checkbox"/> Education & Outreach </td> <td style="width: 33%; vertical-align: top; padding: 5px;"> <input type="checkbox"/> Public Infrastructure <input type="checkbox"/> Historic Preservation <input type="checkbox"/> Military Veterans Affairs <input type="checkbox"/> Other </td> </tr> </table>		<input type="checkbox"/> Homelessness <input type="checkbox"/> Community Hunger <input type="checkbox"/> Community Health <input type="checkbox"/> Mental Health	<input type="checkbox"/> Youth Athletics <input checked="" type="checkbox"/> Youth Enrichment <input type="checkbox"/> Access to Arts and Culture <input type="checkbox"/> Education & Outreach	<input type="checkbox"/> Public Infrastructure <input type="checkbox"/> Historic Preservation <input type="checkbox"/> Military Veterans Affairs <input type="checkbox"/> Other
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<p>Escambia County Public Purpose served: To provide scholarships for at risk youth to attend First Tee Gulf Coast Programming – an educational program that build character and instills life-enhancing values through the game of golf.</p> <p>The Escambia County Public Purpose was primarily achieved through: Area youth registering for Golf and Life Skills class and requesting scholarship.</p> <p>Narrative Description: Please describe how the project or program will be conducted and how the project or program will impact on the health, safety, economic, or social well-being of the people served. First Tee programming is designed to positively influence health, safety, economic, and social well-being of young people by: integrating lessons on nutrition and physical activity; building self-esteem, resilience and emotional control; youth are taught conflict resolution, respect and responsibility reducing disruptive behaviors; as youth move through the program there are opportunities for career readiness, internships and job training; helping bridge the gaps for underserved communities; and focus on social well being through character development, social emotional learning and community engagement; encouraging youth to give back and foster a sense of belonging and civic responsibility.</p>				

Expenditure of Funds: Please explain how the County's funding would be used. If being used for an event, please identify how the County's funds are supporting the event. If being used to acquire equipment, facilities, or similar expenses, please list those items here.

The funding would be used to support our largest fundraiser, The Golf Ball Gala, by supporting hard costs Which will increase the profit of the event. All the proceeds from this fundraiser are utilized to support The First Tee Gulf Coast Mission and provide scholarships to at-need youth in our area– we are not just about golf, we are a comprehensive development initiative that prepares kids for life.

Certification/Attestation

The applicant certifies that the services associated with the Project or Program will be made available in a non-discriminatory manner, and the applicant will ensure non-discriminatory access to said services as required by law.

The applicant agrees to allow on-site visits by the County or its designee. The applicant further agrees to produce all documentation relating to the Project or Program and consents to provide audits of the applicant's financial affairs as may be required by the County.

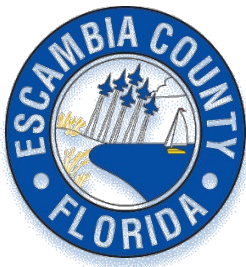
The applicant agrees to provide any additional documentation relating to the provision of services associated with the Project or Program as may be required by the Escambia County Clerk of Court.

The undersigned, on behalf of the applicant, agrees to be bound by Escambia County's Community Support Fund Policy. I have completed this application fully and accurately and have not misrepresented any information contained herein. I certify that the requested funds will be used for the purposes set forth in this application and consistent with the Policy and Florida law.



Authorized Agency Signature

9/29/2025
Date



Governmental Agency Funding Request Application

ESCAMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

Governmental Agency Organization Contact Information		
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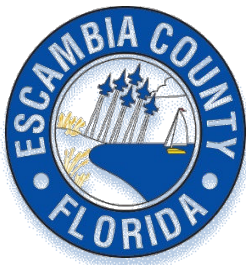
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Authorized Agency Signature

9/29/2025
Date



Governmental Agency Funding Request Application

ESCAMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

Governmental Agency Organization Contact Information		
Governmental Agency Name: The Greater Pensacola Junior Golf Assn dba First Tee Gulf Coast		
Street Address: 3924 W. Navy Blvd.		
City: Pensacola	State: FL	Zip: 32504
Website: firstteegulfcoast.org		
Phone: 850-456-7010	Email: marty@firstteegulfcoast.org	
Name and Title of Principal Agency Contact: Marty Stanovich		
Phone: 850-456-7010	Email: marty@firstteegulfcoast.org	
Consecutive Years of Operation:	30	

Program Information				
Program/Project Name: First Tee Golf Coast 8 th Annual Golf Ball Gala Fundraiser				
Total Cost: \$30,000	Total Funding Request: \$1,000			
<p>Public Need Served: Please identify how the project or program will serve a public need for the benefit of the community.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 33%; vertical-align: top; padding: 5px;"> <input type="checkbox"/> Homelessness <input type="checkbox"/> Community Hunger <input type="checkbox"/> Community Health <input type="checkbox"/> Mental Health </td> <td style="width: 33%; vertical-align: top; padding: 5px;"> <input type="checkbox"/> Youth Athletics <input checked="" type="checkbox"/> Youth Enrichment <input type="checkbox"/> Access to Arts and Culture <input type="checkbox"/> Education & Outreach </td> <td style="width: 33%; vertical-align: top; padding: 5px;"> <input type="checkbox"/> Public Infrastructure <input type="checkbox"/> Historic Preservation <input type="checkbox"/> Military Veterans Affairs <input type="checkbox"/> Other </td> </tr> </table>		<input type="checkbox"/> Homelessness <input type="checkbox"/> Community Hunger <input type="checkbox"/> Community Health <input type="checkbox"/> Mental Health	<input type="checkbox"/> Youth Athletics <input checked="" type="checkbox"/> Youth Enrichment <input type="checkbox"/> Access to Arts and Culture <input type="checkbox"/> Education & Outreach	<input type="checkbox"/> Public Infrastructure <input type="checkbox"/> Historic Preservation <input type="checkbox"/> Military Veterans Affairs <input type="checkbox"/> Other
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Expenditure of Funds: Please explain how the County's funding would be used. If being used for an event, please identify how the County's funds are supporting the event. If being used to acquire equipment, facilities, or similar expenses, please list those items here.

The funding would be used to support our largest fundraiser, The Golf Ball Gala, by supporting hard costs Which will increase the profit of the event. All the proceeds from this fundraiser are utilized to support The First Tee Gulf Coast Mission and provide scholarships to at-need youth in our area- we are not just about golf, we are a comprehensive development initiative that prepares kids for life.

Certification/Attestation

The applicant certifies that the services associated with the Project or Program will be made available in a non-discriminatory manner, and the applicant will ensure non-discriminatory access to said services as required by law.

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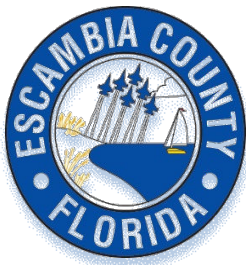
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9/29/2025
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Governmental Agency Funding Request Application

ESCAMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

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Authorized Agency Signature

9/29/2025
Date



Governmental Agency Funding Request Application

ESCAMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

Governmental Agency Organization Contact Information		
Governmental Agency Name: Warrington Emergency Aid Center		
Street Address: 406 S Navy Blvd		
City: Pensacola	State: FL	Zip: 32507
Website: www.weacpensacola.org		
Phone: 850-972-9304	Email: plumeink1050@gmail.com	
Name and Title of Principal Agency Contact: Janet Plume, President		
Phone: 504-872-4039	Email: plumeink1050@gmail.com	
Consecutive Years of Operation:	43	

Program Information													
Program/Project Name: Warrington Emergency Aid Center													
Total Cost: \$2500.01	Total Funding Request: \$2500.00												
<p>Public Need Served: Please identify how the project or program will serve a public need for the benefit of the community.</p> <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Homelessness</td> <td><input type="checkbox"/> Youth Athletics</td> <td><input type="checkbox"/> Public Infrastructure</td> </tr> <tr> <td><input checked="" type="checkbox"/> Community Hunger</td> <td><input type="checkbox"/> Youth Enrichment</td> <td><input type="checkbox"/> Historic Preservation</td> </tr> <tr> <td><input type="checkbox"/> Community Health</td> <td><input type="checkbox"/> Access to Arts and Culture</td> <td><input type="checkbox"/> Military Veterans Affairs</td> </tr> <tr> <td><input type="checkbox"/> Mental Health</td> <td><input type="checkbox"/> Education & Outreach</td> <td><input type="checkbox"/> Other</td> </tr> </table>		<input type="checkbox"/> Homelessness	<input type="checkbox"/> Youth Athletics	<input type="checkbox"/> Public Infrastructure	<input checked="" type="checkbox"/> Community Hunger	<input type="checkbox"/> Youth Enrichment	<input type="checkbox"/> Historic Preservation	<input type="checkbox"/> Community Health	<input type="checkbox"/> Access to Arts and Culture	<input type="checkbox"/> Military Veterans Affairs	<input type="checkbox"/> Mental Health	<input type="checkbox"/> Education & Outreach	<input type="checkbox"/> Other
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<p>Escambia County Public Purpose served: Warrington Emergency Aid Center's (WEAC) mission is to ensure that no individual or family in Pensacola, FL goes hungry during times of crisis.</p> <p>The Escambia County Public Purpose was primarily achieved through: WEAC is a volunteer-driven, not-for-profit pantry that offers essential groceries and support for those experiencing unexpected hardships. WEAC offers more than just food, they offer a</p> <p>Narrative Description: Please describe how the project or program will be conducted and how the project or program will impact the health, safety, economic, or social well-being of the people served. Founded March 15, 1982, WEAC, along with volunteers, donors, and partners strive to build a stronger, more compassionate Pensacola - one family, one meal, one act of kindness at a time. WEAC is one of the oldest nonprofit food pantries in Escambia County with volunteers addressing food insecurity amongst their neighbors by providing food monthly. WEAC is supported by local congregations, neighbors and local businesses.</p>													

Expenditure of Funds: Please explain how the County's funding would be used. If being used for an event, please identify how the County's funds are supporting the event. If being used to acquire equipment, facilities, or similar expenses, please list those items here.

All funds will be used to buy food to stock the pantry for monthly distribution with canned vegetables, canned fruit, jelly, canned tuna, canned chicken, Chef Boy Ardee, spaghetti and spaghetti sauce, breakfast items such as cereal, pancake mix, syrup, powdered milk, juice, etc.

Recipients must provide a valid driver's license showing their home address in order to receive help.

Certification/Attestation

The applicant certifies that the services associated with the Project or Program will be made available in a non-discriminatory manner, and the applicant will ensure non-discriminatory access to said services as required by law.

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10/9/2025

Authorized Agency Signature

Date

From: Pam Childers (COC) <PCHILDERS@escambiaclerk.com>
Sent: Monday, March 9, 2026 2:58:56 PM
To: District2 <District2@co.escambia.fl.us>
Subject: Warrington Emergency Aid Center - Denied

Late last week (March 4, 2026) the Clerk's Disbursements Department received a request for payment to Warrington Emergency Aid Center (WEAC), a Board of County Commissioner's Agenda item dated October 16, 2025. The funding request is for \$2,500 of which monies are to be spent on various food items to have on hand for the hungry in times of crisis. This type of generous giving comes voluntarily from the people of Escambia County and not from our government deciding to gift or donate tax revenues unconnected with County programs. When the county levies and collects property taxes for county purposes it must also spend the revenue for county purposes. There must be a clearly identified and concrete public purpose as the primary objective and a reasonable expectation that such purpose will be substantially and effectively accomplished.

I did not expect to see a request for payment for a food pantry given I have previously addressed the topic in writing, again during a short conversation with the Commissioner in Tallahassee and also directly in a meeting with a member of the County Attorney's office. I assumed the topic and the request was understood as a denied request. Given that the Clerk's office has received backup from WEAC whereby requesting reimbursement, I am reaching out to communicate that the payment is denied and reimbursement will not take place.

Please refer to the Clerk's Post-Payment Review of Discretionary Fund Expenditures dated April 23, 2025 and presented to the Board of County Commissioners. If you would like to talk through this denial with me, feel free to reach back.

PAM CHILDERS
Clerk of the Circuit Court & Comptroller
First Judicial Circuit, Escambia County

"Before you are a leader, success is all about growing yourself. When you become a leader, success is all about growing others" – Jack Welch



Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

Clerk of Courts • County Comptroller • Clerk of the Board of County Commissioners • Recorder • Auditor

April 23, 2025
(delivered via e-mail only)

Commissioner Mike Kohler
Chairman of the Escambia County
Board of County Commissioners
213 Palafox Place, 2nd Floor
Pensacola, Florida 32502

Alison Rogers
Escambia County Attorney

Re: Post-Payment Review of Discretionary Fund Expenditures

Chairman Kohler,

Attached you will find a detailed report on Discretionary Funds – Aid to Private Organizations. The report begins with the history of discretionary allocations, discusses the public purpose doctrine, and includes examples of prior expenditures to illustrate the law. It should be noted that “discretionary” allocations of Local Option Sales Tax (LOST) revenues by district is not the same as “discretionary funds” discussed here. LOST allocations are not given to aid a private organization, they are spent on public projects needed within the community that follow established procurement practices and in accordance with specific statutory requirements. Law Enforcement Trust Fund (LETTF) revenues and expenditures are touched on as they resemble “discretionary funds” but are governed by a different statute. The Discretionary Funds spending at issue here are those paid to private organizations and whether taxes assessed and revenues collected by the County are expended, under this method, for a county public purpose.

It was not until October 2016 (Fiscal Year 2017) that the concept of Discretionary Funds spent from General Fund revenues was allocated in the Escambia County annual budget. As Escambia’s Clerk and Comptroller, I turned to the County Attorney, Alison Rogers, to create a policy and a form wherein commissioners could review and understand the law before deciding to allocate funds as a “give” of

taxpayer dollars to a private organization. Without proper guidance in the form of a written descriptive policy or legal research, new commissioners are at a disadvantage when voting on hundreds of items placed before them on a consent agenda which includes discretionary requests from fellow commissioners. When discretionary funding became a budgeted line item, conversations started with Ms. Alison Rogers as a phone call regarding the creation of a discretionary spending policy and as time went on there were occasional emails to request status updates on a written policy or form that would aid the commissioners and ensure the expenditure was legally sound. The last email was in May 2021 and by June 2021 the County and the Clerk were at odds on the funding of a lucrative private pension for elected officials; consequently, the dialogue regarding discretionary spending was halted. There was no policy established, no known written guidance provided to commissioners, and therefore the request to give money to private organizations currently resembles more of a generosity handout by a commissioner as opposed to identifying a need to be met by county government.

Taxpayer dollars must be spent by the Escambia County Board of County Commissioners on a “county public purpose.” Commissioners’ approval to spend their discretionary allotment have all resembled a noble cause; however, when you spend ad valorem revenues (property taxes) the law requires more than a noble cause. Taxpayer dollars should be used for the common interests of the people of Escambia County. Public dollars should not be spent to gain favor, to deliver a seat at an event, to show support for someone else’s cause or mission, to provide Christmas gifts to children, to add to the funding for a school softball team’s travel to the championship, to assist the mission of the church to feed their parishioners and other community guests, or provide a donation to a fund raiser hosted by the not-for-profit. These are all good reasons to make a personal donation. Funding from the General Fund coffers, the people’s money, should be for the mission of County government. Before giving public money to private organizations Commissioner’s should ask themselves: Is there a common need to be met by County government? Is there a clearly identified and concrete County public purpose as the primary objective? Is there a reasonable expectation that such County public purpose will substantially and effectively be accomplished through the expenditure?

It is with this research and communication that I recommend that the Board of County Commissioners cease with budgeting and expending General Fund dollars by way of a “discretionary” method. The post-payment review demonstrates that the risk level for misuse is very high. If the practice continues, I as the County’s

Auditor, will heavily scrutinize the expenditure to ensure that it meets an identified County public purpose and is otherwise in compliance with the law. Should I not agree that the mission of County government will be served through the expenditure, the payment will be denied. Section 129.09 states that “[a]ny clerk, acting as county auditor, who shall sign any warrant for the payment... or to pay any claim against the county not authorized by law...shall be personally liable...” This statute was emphasized time and time again by the County during the three-year litigation in the 401A/Private pension litigation.

I offer this research and guidance in an effort of collaboration on a topic that has had no structure nor formal review since the inception in October 2017. In my pre-audit responsibilities for reviewing these types of expenditures, I will rely on this legal research, relevant statutes, existing AGOs, and any other research provided by the County Attorney’s office. I look forward to an open discussion regarding discretionary spending.

A handwritten signature in cursive script that reads "Pam Childers". The signature is written in black ink and is positioned above the typed name and title.

Pam Childers
Escambia County Clerk and Comptroller

Enclosed: Post-Payment Legal Review by Codey Leigh, General Counsel



Pam Childers

Clerk of the Circuit Court and Comptroller, Escambia County

POST-PAYMENT LEGAL REVIEW

To: Pam Childers, Escambia County Clerk and Comptroller

From: Codey Leigh, General Counsel

Date: April 23, 2025

Re: Post-Payment Review of Discretionary Fund Expenditures

Commissioner's Discretionary Funds & Aid to Private Organizations

Each year during the budget appropriation process, the Escambia County government (the "County") allocates public funds in the amount of \$50,000 to each of the five County Commissioners. These funds are labeled and referred to as "Discretionary Funds" and are recorded in the County's financial records under an account called "Aid to Private Organizations." (Exhibit A). Funds not expended within the County fiscal year rollover and are added to the following year's \$50,000 discretionary allocation.

Discretionary Fund expenditures from the account Aids to Private Organizations can be traced back to 2013. At that time, discretionary allocations were expended from Tourist Development Tax revenues and used for events like the Snowball Derby. (Summary Exhibit B). It was not until October 1, 2016, that Discretionary Funds were budgeted and expended using General Fund revenues. (Summary Exhibit C). Before that time, no records were located that show requests from the General Fund of the type that are now seen from out of Discretionary Funds. The Clerk's office reached out via email to County staff on September 21, 2020, January 14, 2021, and May 8, 2021 requesting to establish a written policy and forms for the allocation of Discretionary Funds. (Exhibit D).

Discretionary Fund allocations in Escambia County tend not to be larger expenditures for items such as sidewalks, lighting, and stormwater improvement within a commissioner's district. Instead, public funds budgeted in the account Aid to Private Organizations are usually expended in smaller increments of \$1,000 to \$5,000. From October 1, 2020 through present over \$600,000 in public funds have been expended

from the public treasury for Commissioner's discretionary spending. (Exhibit E). Below is a sampling of Discretionary Fund expenditures:

- \$3,000 to the WSRE-TV Foundation, Inc. to purchase wine glasses, run advertisements, and secure the appearance of chefs for the 33rd WSRE PBS Wine and Food Classic (Exhibit F);
- \$5,000 to Jubilee Church for Back to School Backpack Giveaway (Exhibit G);
- \$8,500 to Impact 100 Pensacola Bay Area, Inc. for a 20th Anniversary Celebration to pay for beverages, hor d'oeuvres, cocktail supper, and food vendor staff (Exhibits H & I);
- \$2,500 to Escambia County Sheriff Foundation, Inc. to help fund the Fallen memorial Plaza (Exhibit J); and
- \$1,000 to Gonzalez Baptist Church for a community picnic. (Exhibit K).

Discretionary Funds are allocated out of the General Fund where the concentration of revenues are derived from property taxes collected from Escambia County property owners. For summary, the General Fund budget for 2024-25 was \$282 million, of which property taxes accounted for \$203 million. (Exhibit L). While Discretionary Funds are a small percentage of the overall budget, the expenditures are still legally controlled by the Florida Constitution because the County is utilizing its spending authority connected with the revenue it raises through its taxing authority. When public funds are allocated to private organizations, the County is drawing upon the revenue generated from thousands of property owners in Escambia County. Disbursement of funds not meeting the legal requirements under Florida law become a slow leak of taxpayer dollars.

The Public Purpose Doctrine and County Public Purpose

Public Purpose

The County's power to expend taxpayer money from the public treasury must be within the bounds of article VII, section 10 of the Florida Constitution. This section provides:

Neither the state **nor any county**, school district, municipality, special district, or agency of any of them, **shall** become a joint owner with, or stockholder of, or **give, lend or use its taxing power or credit to aid any corporation, association, partnership or person...**

Art. VII, § 10, Fla. Const.

In short, article VII, section 10 of Florida Constitution prohibits the County from using its taxing and spending power to give, lend, or use public money to aid corporations, associations, partnerships, or persons. When public funds are being given to aid a private organization, such as the case with expenditures or donations from Commissioner's Discretionary Funds, then there must a "clearly identified and concrete

public purpose as the primary objective and a reasonable expectation that such purpose will be substantially and effectively accomplished.” *O’Neill v. Burns*, 198 So. 2d at 4 (1967). The bar may seem high, but it is necessary because public funds are being given to private persons or organizations.

Both the Clerk and the Board determine public purpose, with the five County Commissioner’s that sit on the Board making the first determination. *Alachua County v. Powers*, 351 So. 2d 32 (Fla. 1977) (explaining that the Clerk has auditing functions to determine the legality of the expenditure, including public purpose). This dual-auditing function provides a check and balance system to ensure the proper expenditure of public funds from the County treasury. Op. Att’y Gen. Fla. 58-236. In day-to-day government operations, the Clerk gives deference to the Board’s legislative determination of public purpose, unless such determination appears to be unreasonable or clearly erroneous.

County Public Purpose

But more specifically, as it relates to the County expenditures subject to this review, there must be a *County* public purpose served. Relevant here is that the County levies and collects taxes “...both for **county purposes** and for the providing of municipal services within any municipal service taxing unit, and special assessments; borrow and expend money; and issue bonds, revenue certificates, and other obligations of indebtedness.” § 125.01(r), Fla. Stat. (2024). It is an elemental principle that when the government levies and collects taxes for a purpose it must also spend that revenue for the same purpose. *Dickinson v. Stone*, 251 So. 2d 268 (Fla. 1971) (citing *Oven v. Ausley*, 143 So. 588 (Ala. 1932); *Supreme Forest Woodmen Circle v. Hobe Sound Co.*, 189 So. 249 (Fla 1939); *Taylor v. Williams*, 196 So. 214 (1940)) (“It is a violation of an elemental principle in the administration of public funds for one who is charged with the trust of their proper expenditure not to apply those funds to the purposes for which they are raised.”). Consequently, when the County levies and collects taxes for *county purposes* it must also spend the revenue for *county purposes*.

Determining what is a valid county public purpose can be challenging as there is no specific definition in the Florida Constitution or Florida Statutes. However, the Florida Statutes, in section 125.01, do provide a *non-exhaustive* list of County powers that may help to provide some guidance when determining public purpose in county government. Some of those powers are:

1. Provide and maintain county buildings;
2. Provide fire protection;
3. Provide hospitals, ambulance service, and health and welfare programs;
4. Provide parks, preserves, playgrounds, recreation areas, libraries, museums, historical commission, and other recreation and cultural facilities and programs;

5. Provide and administer programs of housing, slum clearance, community redevelopment, conservation, flood and beach erosion control, and air pollution control; and
6. Perform other acts not inconsistent with law, which act are in the *common interest* of the people of the county.

Further, reviewing some of the reoccurring expenditures of the County can also help demonstrate County public purpose. Although this retrospective analysis is instructive, some caution should be used because prior expenditures may not necessarily imply full compliance. A sampling of expenditures that have historically been allocated from the General Fund are:

1. Wages and benefits for county employees;
2. Building and maintaining parks; animal shelters; community centers; and other county owned facilities;
3. Operating jail facilities;
4. Paying for equipment such as computers, copiers, and phones;
5. Purchasing and maintaining a fleet of vehicles for County business; &
6. Providing public safety (e.g. sheriff & firefighters)

Other common expenditures are provided in Exhibit M.

No-Aid Provision in Article 1, Section 3 of the Florida Constitution

Separately, the Florida Constitution also prohibits the use of public funds in aid of any church, sect, or religious denominations or in aid of any sectarian institution. Article I, section 3 of the Florida Constitution states:

There shall be no law respecting the establishment of religion or prohibiting or penalizing the free exercise thereof. Religious freedom shall not justify practices inconsistent with public morals, peace or safety. **No revenue of the state or any political subdivision or agency thereof shall ever be taken from the public treasury directly or indirectly in aid of any church, sect, or religious denomination or in aid of any sectarian institution.**

This is commonly referred to as the no-aid provision and is stricter than the establishment clause found in the United States Constitution. The no-aid provision in our State's Constitution does not create a blanket ban to expending County funds to religious or faith-based institutions to furnish necessary County services. The First District Court of Appeal provides some criteria that may be used.

In determining whether such [social service] programs violate the no-aid provision, the inquiry necessarily will be case-by-case and will consider

such matters as whether the government-funded program is used to promote the religion of the provider, is significantly sectarian in nature, involves religious indoctrination, requires participation in religious ritual, or encourages the preference of one religion over another.

Council for Secular Humanism, Inc. v. McNeil, 44 So. 3d 112, 120 (2010).

Thus, giving money (i.e. aid) directly to a church in order to promote the religious work of the church would violate the no-aid clause. A donation to a church for that church's picnic, without more, is likely aiding the church in its work and would likely run afoul of article I, section 3 of the Florida Constitution. Determination of whether an expenditure violates the no aid-provision, like the public purpose determination, must be made on a case-by-case basis.

Law Enforcement Trust Fund

Separate from Commissioner's Discretionary Funds is the Law Enforcement Trust Fund. Funds in this trust fund do not originate from property tax collections or from a special revenue source like sales tax. Instead, these funds are assets seized or proceeds from the sale of forfeited property carried out by, in this case, the Sheriff's Office. Statutory guidance regarding these funds is found in Chapter 932 of the Florida Statutes. Section 932.7055(5)(a) provides an overview of the Law Enforcement Trust Fund and its uses.

If the seizing agency is a county or municipal agency, the remaining proceeds shall be deposited in a special law enforcement trust fund established by the board of county commissioners or the governing body of the municipality. Such proceeds and interest earned therefrom shall be used for school resource officer, crime prevention, safe neighborhood, drug abuse education and prevention programs, or for other law enforcement purposes, which include defraying the cost of protracted or complex investigations, providing additional equipment or expertise, purchasing automated external defibrillators for use in the law enforcement vehicles, and providing matching funds to obtain federal grants. The proceeds and interest may not be used to meet normal operating expenses of the law enforcement agency.

§ 932.7055(5)(a), Fla. Stat. (2024).

As required in the first sentence of this statute, the proceeds from the sale of forfeited property are deposited in an account established by the Board. The statute then enumerates the permissible uses of funds from the Law Enforcement Trust Fund. Those permissible uses are:

1. School resource officers;
2. Crime prevention;
3. Safe neighborhood;

4. Drug abuse education and prevention programs;
5. Other law enforcement purposes.

The last sentence of 932.7055(5)(a) clarifies that the funds should not be used for normal operating expense of the law enforcement agency. Finally, the statute provides that Law Enforcement Trust Funds may be given to an organization to accomplish one or more of the five purposes set forth above. If given to a private organization the organization shall provide an accounting for the trust fund money and furnish reports. § 932.7055(5)(c), Fla. Stat. (2024).

The process by which Law Enforcement Trust Fund monies are appropriated is also set forth in statute and implemented through local forms developed by the Sheriff's Office and approved by the County Attorney. Before a check is cut to release funds, the Board must approve the Sheriff's Office request at one of their public meetings. There are two different types of requests. The first is a request directly from the Sheriff's Office for that agency to spend trust funds for one of the purposes set forth in statute. The second is received in the form of an application that requests funds be disbursed to private organizations other than the Sheriff's Office, again for one of the purposes set forth in statute. Because funds from the Law Enforcement Trust Fund are also disbursed to private organizations the expenditures are briefly covered in this review.

Some of the expenditures that the Board has approved from the Law Enforcement Trust Fund to private organizations include:

1. \$2,500 to Aldersgate United Methodist Church for Boy Scouts of America;
2. \$8,000 to Covenant Hospice Foundation to partner with Escambia Search and Rescue to provide radio technology and specially trained search and rescue teams;
3. \$3,000 to Brownsville Assembly of God Church to provide groceries and toys.
4. \$5,234 for the Sheriff's Office to operate the Blazer Academy;
5. \$500 for the Sheriff's Office to purchase ESCO Narcotics Hats; and
6. \$1,000 to Marine Corps League Pensacola as a sponsor for their Vehicle and Cycle Show.

A sampling of records received by the Clerk's office after approval by the Board include a detailed accounting of trust fund monies. (Exhibit N). Other records, however, do not include an accounting to detail how the funds were spent. (Exhibit O). It is my recommendation that the County review the applicable statutes to ensure that the requests approved by the Board are in accordance with the enumerated purposes set forth in section 932.7055 of the Florida Statutes. As for the detailed accounting, the Clerk's office is working directly with the Escambia County Sheriff's Office to ensure that payment records are received to facilitate a more complete pre and post payment audit of expenditures.

Discretionary Funds Post-Payment Audit Analysis

A review of Discretionary Fund expenditures from the account Aid to Private Organizations was conducted. Post payment reviews, like the review conducted here, help to "...verify the legality of payments that have been made..." and "...are necessary to effectively carry out the Clerk's duty to ensure that county funds are expended only as authorized by law." *Brock v. Board of County Commissioners*, 21 So. 2d 844 (Fla. 2d DCA 2009).

A post-payment sample review of expenditures from commissioner's "Discretionary Funds" recorded as "Aid to Private Organization" was examined. Below are observations and, should the Board decide to continue its practice, some recommendations from that review.

Observation and Recommendation # 1

Discretionary Fund donations to a private organization were used to purchase 552 wine glasses.

Observation: On October 5, 2023, former Commissioner Bergosh requested the Board to approve funding in the amount of \$3,000 for the 33rd WSRE PBS Wine and Food Classic. The funding request at the time of Board approval did not provide detail regarding the specific expenditures. The detailed backup for the expenditures, received on January 31, 2024 after the expenditure was approved by the Board, demonstrates that \$1,236 of the \$3,000 allocation was used to purchase wine glasses. (Exhibit F). The remaining amount was used for advertising and for the appearance of two chefs. At the time of approval, the Board did not identify the public purpose served through the \$3,000 expenditure nor was it clear that the funds would be used to purchase wine glasses.

Recommendation: The Board should require greater detail regarding the items purchased or the services provided through the expenditure of public funds. This improvement will help ensure that the expenditure of public funds serves County public purpose and that the expenditure will accomplish the County public purpose identified by the Board.

Observation and Recommendation # 2

Individual sponsorship recognition and the use of public funds.

Observation: On May 18, 2023, former Commissioners Bergosh and Bender both brought forth items to donate money to Pensacola Bay Area Impact 100's 20th Anniversary Celebration. Former Commissioner Bender's item was for \$1,000 whereas former Commissioner Bergosh's agenda item was for \$7,500. (Exhibits H & I). Both

items were approved by the Board with unanimous votes. Records provided by the County to the Clerk connected with payment of the item includes correspondence from Impact 100 indicating that event sponsors receive: (1) recognition at the event as an event sponsor; and (2) event tickets for 2 people. (Exhibit I). The payment records also demonstrate that former Commissioner Bergosh was denoted as a “Major Sponsor” whereas former Commissioner Bender was an “Event Sponsor.” (Exhibits H & H).

Online records from Impact 100’s official Facebook page indicate that Commissioner Bergosh was recognized as a sponsor and the Escambia County logo was used in connection with former Commissioner Bergosh’s recognition. (Exhibit P). Other media also advertised Jeff Bergosh as a sponsor. (Exhibit Q). No evidence was found that Commissioner Bender was individually recognized.

As for the event tickets, the backup for former Commissioner Bender’s item indicates that Commissioner Bender returned the two tickets given. (Exhibit I). However, the backup for former Commissioner Bergosh lacks any evidence concerning event tickets.

Recommendation: Based upon this post-payment review and the apparent connection between use of public funds for individual recognition, the Clerk’s office recommends that the County’s policy prevent receipt of tickets, individual campaign like advertisements, or other individual benefits connected with the expenditure of public funds from the County’s treasury. Furthermore, the public purpose for donations should be clearly defined in the County records because it appears the disbursement of public money was used for a ticketed celebration event only.

Observation and Recommendation # 3

Discretionary Funds using County tax revenues were expended for a “school purpose.”

Observation: Florida Courts have found that it is an elemental principle that if the government levies and collects taxes for a purpose it must also spend that revenue for the same purpose. *Dickinson v. Stone*, 251 So. 2d 268 (Fla. 1971) (citing *Oven v. Ausley*, 143 So. 588 (Ala. 1932); *Supreme Forest Woodmen Circle v. Hobe Sound Co.*, 189 So. 249 (Fla 1939); *Taylor v. Williams*, 196 So. 214 (1940)) (“It is a violation of an elemental principle in the administration of public funds for one who is charged with the trust of their proper expenditure not to apply those funds to the purposes for which they are raised.”).

Both the County government and the Escambia County School District levy taxes. The County levies taxes for “county purposes.” § 125.01(r), Fla. Stat. (2024) (The County has the power to “[l]evy and collect taxes...for county purposes.); Art. VII, Sec. 9, Fla. Const. (“Counties, school districts, and municipalities shall, and special districts may, be authorized *by law* to levy ad valorem taxes and may be authorized by general law to

levy other taxes, *for their respective purposes*, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.”) On the other hand, the Escambia County School District levies taxes for “school purposes.” § 1011.71, Fla. Stat. (2024).

A post-payment review of Commissioner’s Discretionary Funds reveals expenditures that are school related and thus more properly categorized as “school purposes” as opposed to “county purposes.” A sampling of those expenditures are:

- \$250 requested from Booker T. Washington High School and expended on uniforms and equipment for the softball team;
- \$4,000 requested from Tate High School and expended on umpires for baseball games; and
- \$1,000 requested from Booker T. Washington High School and expended on shoes.

(Exhibit R).

Recommendation: Taxes levied for a “county purpose” should not be expended for a “school purpose.” The Board should more closely inspect Discretionary Fund expenditures before approval.

Observation and Recommendation # 4

Discretionary Funds were used to pay for a church event with “gospel presentations.”

Observation: On April 20, 2023, Commissioner Barry requested and the Board approved the expenditure of Discretionary Funds in the amount of \$1,000 to Gonzalez Baptist Church for a Cantonment Community Picnic. (Exhibit K). The background summary on the agenda item stated: “On July 8, 2023, Gonzalez Baptist Church will be hosting our Cantonment Community Picnic. They are partnering with other non-profits and Gulf Winds Credit Union to make citizens aware of resources in the community of various kinds. Gulf Winds is providing lunch. All activities and food will be free for all who attend.” When the expenditure detail for the \$1,000 was received from the County by the Clerk’s office on November 8, 2023, it revealed that a stage trailer was rented and used for an “Evangelistic Community Picnic.” The trailer was used for “gospel presentations” with “church members having multiple gospel conversation.” While the precise use of public funds went towards a tent rental, donating to a church to purchase equipment for an evangelistic picnic likely runs afoul of article I, section 3 of the Florida Constitution that prevents expending public funds to aid any religion.

Recommendation: The Board should require greater specificity before the Board approves an expenditure to ensure that public funds expended serve a sufficient County public purpose and do not otherwise violate Florida law.

Observation and Recommendation # 5

Public information is not available to inform all citizens of the process by which to request allocations of Discretionary Funds.

Observation: A search of Escambia County's official government website for the term "discretionary funds" results in zero search results. (Exhibit S). Each Commissioner's district page on the MyEscambia.com website was reviewed and revealed no information regarding Discretionary Funds. Currently, there are no known publicly available forms that would apprise citizens that Discretionary Funds can be requested. The lack of forms leads to less public participation and less transparency in the process.

Recommendation: Should this process continue, the County should create forms to request Discretionary Funds/Aid to Private Organizations and host those forms in a conspicuous place on their official website. Discretionary Fund requests submitted to the County or its Commissioners should be centrally maintained by the County pursuant to the retention schedules issued by the Florida Department of State, Division of Library and Information Services. Centrally maintained request forms will lead to greater transparency allowing the public to inspect records related to such expenditure requests.

Observation and Recommendation # 6

The Board's public approval process does not adequately apprise the public that public funds are being donated to private organizations.

Observation: The Board's agenda process does not separate essential governmental finance items from those that are ostensibly non-essential like Discretionary Funds. Non-essential Discretionary Fund agenda items appear on the County Administrator's Budget and Finance Consent Agenda along with all other essential governmental items.

Consent agendas are usually moved and passed in one motion without individual deliberation. At Board meetings the County Administrator will explain how many items are on the Budget and Finance Consent Agenda and, unless there are speakers or items individually held aside by a Commissioner, then all items on the Budget and Finance Consent Agenda will be moved in one motion. An observer of the Board's public meeting would not know that County Administrator's Budget and Finance Consent Agenda item contains agenda items to donate public funds to private organizations. Only the written agenda available online demonstrates the detail regarding the individual agenda items.

Further, there is a routine practice of adding agenda items after publication of the electronic agenda. To explain, for Board meetings on Thursday the electronic agenda is

published for public review the Friday before. For Board meetings held on Tuesday, the electronic agenda is published on the preceding Wednesday. Items added to the agenda *after* publication, but before the meeting, simply show up as part of the overall electronic agenda and not as an “Item Added to the Agenda.” Thus, a member of the public who views an agenda after publication would not be aware that items have been added unless that citizen reviews the entire agenda again to determine if there were any changes.

Recommendation: Items for donations to private organizations should be pronounced in the Board agenda. Commissioner’s Discretionary Fund Agenda items could have a separate section on the Board’s Agenda. Alternatively, or in addition, items added after initial publication should clearly be identified by placing those items under the “Items Added to the Agenda” section of the agenda.

Observation and Recommendation # 7

Each Commissioner should identify if there is a public necessity to be met when using tax dollars as a private donation.

Observations: Logically to serve a public purpose expenditures of public funds to private organizations should be meeting some County need or necessity. It was not until October 1, 2016, that Discretionary Funds were budgeted and expended using General Fund revenues. (Exhibit C). Before that time, there is no record of regularly occurring expenditures from the General Fund of the type that are now seen from Discretionary Funds. Thus, there must have been a County need or necessity that was not identified or that did not exist prior to 2016.

Recommendation: In AGO 83-06 the Attorney General opined that a municipality may contribute to a nonprofit corporation for a sports program if the program is open to the public and satisfies a public need for such a program. The Board should reevaluate if there is first a County necessity or need that exists. Then the County should determine whether the County need identified by the Board is being met through the expenditure to the private non-profit entities in receipt of Discretionary Funds.

Conclusion

Only a small sample of expenditures were reviewed. Based on that small sampling, it is my opinion that the risk of misuse of Discretionary Funds is high. In addition to the above observations, I have also discovered that Discretionary Funds were used as a bargaining chip to garner support to continue litigation in *Escambia County v. Gannett MHC Media, Inc.*, Case No. 2023 CC 006519. Assistant County Attorneys Steve West and Kristin Hual both opined to the Board in a confidential (now public) meeting on May 2, 2024, that the risks of going forward this case outweighed the benefits. The risks

were sanctions in the form of attorney fees against the County. Had the Board heeded the opinion of their attorneys, the taxpayers would have avoided the monetary sanctions. However, in the confidential meeting Commissioner Bergosh pledged use of his Discretionary Funds to pay for sanctions and so the litigation continued. ([Transcript](#)). This decision resulted in attorney's fees against the County totaling \$102,209. This example and others, such as the attempted use of Discretionary Funds to pay for personal fines against an individual, demonstrates the trouble that arises over time through the individual allocation of "Discretionary Funds." (Exhibit T).

Furthermore, prior expenditures of public funds to private organizations are no justification to continue the practice of "discretionary" spending methods. Just because the government has done something in the past does not mean the practice should continue. Thus, based upon my post-payment review, I recommend the County cease the practice of allocating public money per district for donations to private entities. If the County continues this practice, the recommendations above should be considered, and a more thorough examination of each expenditure should occur. Finally, relabeling Discretionary Funds to Community Support Funds, as the County has proposed most recently, will likely not alleviate the type of waste discovered in this sampling.

/s/ Codey Leigh
General Counsel

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:10:45

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
 AUDIT21

SELECTION CRITERIA: orgn.orgn5='110101' and expledgr.account like '58%'
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TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110101 - BCC ADMINISTRATION

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110101-110101 - BCC ADMINISTRATION									
58201			AIDS TO PRIVATE ORGANIZ.		.00	.00	.00	BEGINNING BALANCE	
10/10/16	11-1				.00				
10/10/16	25-1		BA004		250,000.00			BA004 XFER FOR MICRO GRTS	
10/10/16	25-1		BA005		20,000.00			BA005 XFER INTERN MONEY	
10/11/16	17-1	170368-01		422511 UNITY IN THE FAM			2,000.00	ON 10/06/16, THE BOARD AP	
11/08/16	17-2	170797-01		422586 GALLERY NIGHT PE			5,000.00	ON 11/03/16, THE BOARD AP	
11/09/16	17-2	170798-01		041995 PENSACOLA DOWNT			45,000.00	ON 11/03/16, THE BOARD AP	
11/15/16	21-2	170368-01	10139392	422511 UNITY IN THE FAM		600.00	-600.00	PENS-GLF CST REAP SUM	
11/23/16	13-2				10,000.00			BA001A-FY17 ROLL FRWRD	
11/29/16	21-2	170798-01	V20576	041995 PENSACOLA DOWNT		45,000.00	-45,000.00	FRST CTY FSTVL OF LGH	
12/06/16	21-3	170368-01	10140047	422511 UNITY IN THE FAM		1,287.71	-1,287.71	PENS GLF CST REAP SUM	
12/06/16	21-3	170368-01	10140047	422511 UNITY IN THE FAM		112.29	-112.29	PENS GLF CST REAP SUM	
01/11/17	21-4	170797-01	10140923	422586 GALLERY NIGHT PE		5,000.00	-5,000.00	2017 PELICAN DROP	
03/06/17	17-6	171101-01		422919 PILLARS FOR PROM			10,000.00	ON 01/05/17, THE BOARD AP	
03/21/17	21-6	171101-01	10143294	422919 PILLARS FOR PROM		10,000.00	-10,000.00	BLAKE DOYLE SKATE PRK	
04/12/17	19-7		JE0563			250.00		DISC MONEY COMM BERGOSH	
04/12/17	19-7		JE0563			250.00		DISC MONEY COMM BARRY	
04/27/17	17-7	171230-01		423090 ELEANOR K JOHNSO			1,500.00	ON 04/06/17, THE BOARD AP	
05/02/17	21-8	171230-01	10144508	423090 ELEANOR K JOHNSO		1,452.80	-1,500.00	DANSARTERY ALT ART WE	
05/18/17	20-8		10145222	T0024859 MARCUS POINTE BA		1,000.00	.00	LAW ENF APPREC DAY	
05/18/17	17-8	171280-01		T0023667 MARCUS POINTE BA			1,000.00	ON 04/06/2017, THE BOARD	
06/06/17	21-9	171280-01	CLOSE PO	T0023667 MARCUS POINTE BA		.00	-1,000.00	CLOSE PO PER DEPT	
08/15/17	21-11		10148022	422919 PILLARS FOR PROM		1,000.00	.00	BLAKE DOYLE SKATE PRK	
08/29/17	21-11		10148446	422342 NATIONAL COALITI		1,000.00	.00	16TH ANL SCH HAT SHOW	
09/06/17	21-12		10148706	423457 SAV-A-LIFE OF NO		1,000.00	.00	SOWING SEEDS ANL BANQ	
09/06/17	21-12		10148585	232907 WILLIAM BANKS SR		3,000.00	.00	JAZZ FEST FIREWORK DI	
09/11/17	21-12	170797-01		422586 GALLERY NIGHT PE		.00	.00	ON 11/03/16, THE BOARD AP	
09/13/17	25-12		BA220		-6,000.00			BA220-AID TO MIRACLE LEA	
09/25/17	21-12		10149365	422342 NATIONAL COALITI		500.00	.00	16TH ANL SCH HAT SHOW	
10/03/17	21-13		10149688	409922 TRUTH FOR YOUTH		500.00	.00	PSTR CNTST PRZES	
10/03/17	21-13		10149535	423638 EPPS CHRISTIAN C		500.00	.00	HOLIDAY MEALS	
10/03/17	21-13		10149538	051750 OPENING DOORS NO		200.00	.00	HMIS USER LIC FEE	
10/03/17	21-13		10149519	422626 GEORGIA BLACKMON		500.00	.00	2017 SOUL FEST	
10/03/17	21-13		10149688	409922 TRUTH FOR YOUTH		499.14	.00	LAWN MAINT SUPPLIES	
10/03/17	21-13		10149688	409922 TRUTH FOR YOUTH		499.68	.00	LAWN MAINT SUPPLIES	
10/03/17	21-13		10149662	423650 SOCIETY OF ST VI		500.00	.00	SLEEPING BAGS MK GALA	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:10:45

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 2
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TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110101 - BCC ADMINISTRATION

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
58201			AIDS TO PRIVATE ORGANIZ. (cont'd)						
10/03/17	21-13		10149677	422483 THE GLOBAL CORNE		500.00	.00	IN-SCHOOL PASSPORT PR	
10/12/17	21-13	170368-01		422511 UNITY IN THE FAM		.00	.00	ON 10/06/16, THE BOARD AP	
TOTAL				AIDS TO PRIVATE ORGANIZ.	274,000.00	75,151.62	.00		198,848.38
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					274,000.00	75,151.62	.00		198,848.38
TOTAL TOTAL COST CNTR - ADMINISTRATION					274,000.00	75,151.62	.00		198,848.38
TOTAL FUND - GENERAL FUND					274,000.00	75,151.62	.00		198,848.38
TOTAL REPORT					274,000.00	75,151.62	.00		198,848.38

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:22:23

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
 AUDIT21

SELECTION CRITERIA: orgn.orgn5='110101' and expledgr.account like '58%'
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TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110101 - BCC ADMINISTRATION

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110101-110101 - BCC ADMINISTRATION									
58201						.00			.00
						.00		BEGINNING BALANCE	
09/29/17	11-1					250,000.00		POSTED FROM BUDGET SYSTEM	
10/31/17	21-1		V26738	141834		2,500.00		S LEAGUE ALLSTAR GAME	
11/08/17	13-2					198,848.00		BA001-FY17 ROLL FORWARD	
11/28/17	21-2		10151341	423855		10,000.00		PENSACOLA REMOTE CLIN	
11/28/17	21-2		10151341	423855		2,500.00		PENSACOLA REMOTE CLIN	
12/05/17	21-3		10151540	T0024067		1,500.00		PEN CATTLE BARON BALL	
12/27/17	21-3		10152381	423938		4,000.00		2017 FIREWORK DISPLAY	
12/28/17	17-3	180894-01		423929			10,000.00	COMR. ROBINSON DISCRETION	
01/09/18	21-4		10152796	423977		500.00		MAY/SUPER-BOWL-A-THON	
01/09/18	21-4		10152796	423977		500.00		BARRY/SUPER-BOWL-A-TH	
01/23/18	21-4		10153242	424022		1,500.00		PANHANDLE CHARITABLE	
01/25/18	13-4					4,000.00		BA021-FUND BAL CARRY FWD	
01/30/18	21-4	180894-01	CLOSE PO	423929			-10,000.00	CLOSE PO PER DEPT	
02/05/18	17-5	180974-01		424080			10,000.00	COMR. ROBINSON DISCRETION	
02/06/18	21-5		10153740	409922		500.00		ROBINSON-TRUTH FOR YO	
02/13/18	21-5		10153947	424143		1,000.00		BEYOND THE BADGE LE B	
02/13/18	21-5	180974-01	10153997	424080		10,000.00	-10,000.00	SHEPHERD PL INTACT TR	
03/06/18	21-6		10154898	424682		3,500.00		DIS-FAM BCH FEST 2018	
03/06/18	21-6		10155201	051507		1,500.00		FL SCIENC OLYMPAID	
03/12/18	21-6		10155534	190107		2,000.00		ACON/MICHAEL JCKSON T	
03/20/18	21-6		10155624	424733		500.00		CITY STR 2 STUD ATHLE	
04/09/18	25-7		BA083			-5,000.00		BA083 DRUG PATCHES	
04/10/18	25-7		BA084			-3,000.00		BA084 TENNIS COURT REPAI	
04/10/18	21-7		10156502	232907		15,000.00		GULF CST SUMMER FEST	
05/08/18	21-8		10157524	424943		10,000.00		CHAPPIE SUMMER FLGT A	
05/16/18	21-8		V28841	420205		2,500.00		SOCCER TOURNAMENT	
05/22/18	21-8		10158050	424971		4,000.00		2018 CORDOVA MALL BAL	
05/22/18	21-8		10158050	424971		1,000.00		2018 CORDOVA MALL BAL	
07/03/18	21-10		10159330	422626		700.00		COM WK TGTHR NXT GNRT	
07/03/18	21-10		V29529	163403		5,000.00		1ST STR SPNGD SLT FVL	
07/03/18	21-10		10159396	422342		1,000.00		17TH ANNL SCHLR LUNCH	
07/24/18	21-10		100	135012		-1,000.00		MAY/18TH ANN FINF BNQ	
07/24/18	21-10			135012		.00			
07/24/18	21-10			135012		.00			
07/24/18	21-10			135012		.00			

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:22:23

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 2
 AUDIT21

SELECTION CRITERIA: orgn.orgn5='110101' and expldgr.account like '58%'
 ACCOUNTING PERIODS: 1/18 THRU 13/18

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110101 - BCC ADMINISTRATION

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
58201			AIDS TO PRIVATE ORGANIZ. (cont'd)						
07/24/18	21-10		2018 SEASON	425248		-1,500.00	.00	BARRY/2018 FTBL SEAS	
07/24/18	21-10			425248		.00	.00	BARRY/2018 FTBL SEAS	
07/24/18	21-10			425248		.00	.00	BARRY/2018 FTBL SEAS	
07/24/18	21-10			425248		.00	.00	BARRY/2018 FTBL SEAS	
07/24/18	21-10		100	135012		1,000.00	.00	MAY/18TH ANN FINF BNQ	
07/24/18	21-10		2018 SEASON	425248		1,500.00	.00	BARRY/2018 FTBL SEAS	
07/24/18	21-10		10160042	135012		1,000.00	.00	MAY/18TH ANN FINF BNQ	
07/24/18	21-10		10159933	425248		1,500.00	.00	BARRY/2018 FTBL SEAS	
07/25/18	17-10	181359-01		425245			10,000.00	ON AUGUST 3, 2017, THE BO	
07/31/18	21-10	181359-01	10160474	425245		10,000.00	-10,000.00	HOMELESS WOMN VETS	
08/13/18	21-11		00005	423215		1,200.00	.00	VENUE RENT/PARTY SUP	
08/14/18	21-11		00005	423215		-1,200.00	.00	VENUE RENT/PARTY SUP	
08/14/18	21-11		00005	423215		.00	.00	VENUE RENT/PARTY SUP	
08/21/18	21-11		10160965	425327		1,000.00	.00	4TH ANN AWKO JST JOG	
08/21/18	21-11		10161166	423215		1,200.00	.00	GIRLS RETREAT 8/3-8/5	
08/28/18	25-11		BA202			-5,000.00		BA202- HUMAN SOC SERVICE	
09/05/18	21-12		V30301	163403		3,000.00	.00	BERG/STAR SPNGLD FEST	
09/11/18	25-12		BA221			-20,000.00		BA221-PCOL PASS INLET MGT	
09/18/18	21-12		10162011	425382		1,000.00	.00	BERGOSH/REV BASEBALL	
09/18/18	21-12		10162011	425382		1,677.88	.00	ROBINSON/REV BASEBALL	
09/18/18	21-12		10161940	425381		1,500.00	.00	MAY/CHAP JAMES MUSEUM	
09/18/18	21-12		10162129	T0027356		2,500.00	.00	WFHS BSKTB UNIFORMS	
10/02/18	21-13		V30623	400967		1,000.00	.00	SENIOR CHILL OUT	
10/09/18	19-13		JE1195			1,000.00		REC RENT REV BRNVLE CC	
10/09/18	21-13		10162616	421220		2,295.00	.00	UNDERHILL/BPHS 2018 G	
TOTAL			AIDS TO PRIVATE ORGANIZ.		419,848.00	109,872.88	.00		309,975.12
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					419,848.00	109,872.88	.00		309,975.12
TOTAL TOTAL COST CNTR - ADMINISTRATION					419,848.00	109,872.88	.00		309,975.12
TOTAL FUND - GENERAL FUND					419,848.00	109,872.88	.00		309,975.12
TOTAL REPORT					419,848.00	109,872.88	.00		309,975.12

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:30:26

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
 AUDIT21

SELECTION CRITERIA: orgn.orgn5='110101' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/19 THRU 13/19

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110101 - BCC ADMINISTRATION

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110101-110101 - BCC ADMINISTRATION									
58101					.00	.00	.00	BEGINNING BALANCE	
06/14/19	11-9				.00				
06/14/19	25-9		BA178		4,750.00			BA178-FD UWF HAAS CTR	
10/08/19	21-13		10173938	210972 UNIVERSITY OF WE		4,750.00	.00	SURVEY-BEULAH/BERGOSH	
TOTAL			AIDS TO GOVERNMENT AGENCY		4,750.00	4,750.00	.00		.00
58201 AIDS TO PRIVATE ORGANIZ.									
09/28/18	11-1				250,000.00		.00	BEGINNING BALANCE	
10/09/18	19-1		1008JED1			1,000.00		POSTED FROM BUDGET SYSTEM	
10/17/18	21-1		10162972	425490 GENES OF JOY INC		1,000.00	.00	REC RENT REV BRNVLE CC	
11/06/18	21-2		10163497	423638 EPPS CHRISTIAN C		500.00	.00	BUDDY WLK BERGOSS	
11/07/18	21-2		10163533	425448 LIFE CHANGING MI		1,000.00	.00	THANKSGIVING MEAL	
11/09/18	13-2				314,270.00		.00	KNCK OUT YTH CAMP	
11/19/18	21-2		10163959	425583 HALL OF FAME FOU		1,500.00	.00	BA001A-FY19 ROLL FORWARD	
11/19/18	21-2		10163993	423977 MR ROBBINS NEIGH		1,000.00	.00	MAY-2018 ENSHRINEMENT	
11/19/18	21-2		10164080	409922 TRUTH FOR YOUTH		500.00	.00	MAY-2ND ANN SUP BWL B	
12/18/18	21-3		10164881	422343 PENSACOLA BRANCH		1,000.00	.00	BK ON BLK FESTIVAL BE	
12/18/18	21-3		10164739	T0024067 AMERICAN CANCER		1,532.38	.00	28TH FREEDOM AWD BANQ	
12/19/18	21-3		10164813	423638 EPPS CHRISTIAN C		2,000.00	.00	2018 CATTLE BARON BAL	
01/02/19	21-4		10165242	422586 GALLERY NIGHT PE		3,750.00	.00	THKGVNG MEAL-ROBINSON	
01/08/19	21-4		10165384	423638 EPPS CHRISTIAN C		500.00	.00	NEW YR'S EVE GALLERY	
01/15/19	20-4		10163993	423977 MR ROBBINS NEIGH		-1,000.00	.00	THNKSQVNG MEAL-MAY	
01/15/19	21-4		10165641	423977 MR ROBBINS NEIGH		1,000.00	.00	MAY-2ND ANN SUP BWL B	
01/15/19	21-4		10165649	424022 PANHANDLE CHARIT		2,500.00	.00	RE:10163993/MAY/SUPBW	
01/29/19	21-4		10166073	420838 HARVEST CHRISTIA		1,000.00	.00	MAY-FORE! CHRTR PAR-T	
01/30/19	13-4				-4,295.00		.00	BARRY DISC-FOOD BANK	
02/19/19	21-5		V32539	164700 THE ARC GATEWAY		1,500.00	.00	BA034-ACTUAL FB CARRY FWD	
02/26/19	25-5		BA092		-30.00		.00	BERGOSH/ARC GATEWAY	
02/26/19	21-5		10166806	420667 100 BLACK MEN OF		2,500.00	.00	BA092-RENT FEE BEULAH PRK	
02/26/19	21-5		10166841	425893 BOOKER T WASHING		1,500.00	.00	2018 BEAUTILLION-ROBI	
02/26/19	21-5		10166852	424682 CHRISTIAN SURFER		2,000.00	.00	MAY/CHRORUS CARN HALL	
03/05/19	21-6		10167058	424682 CHRISTIAN SURFER		1,500.00	.00	FAM BCH FEST 2018/BEN	
03/12/19	21-6		10167347	425930 ESCAMBIA COUNTY		1,956.15	.00	FAM BCH FEST 2018/BEN	
03/12/19	21-6		10167382	081287 HEALTH AND HOPE		1,500.00	.00	FOUNDR DAY LUNCH/BERG	
03/19/19	21-6		10167621	425954 JAMES B WASHINGT		1,000.00	.00	CHRSTMS CLC 18/BERGSH	
							.00	EDUCATION-SPORTS/MAY	

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SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:30:26

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 2
 AUDIT21

SELECTION CRITERIA: orgn.orgn5='110101' and expldgr.account like '58%'
 ACCOUNTING PERIODS: 1/19 THRU 13/19

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FUND - 001 - GENERAL FUND
 COST CENTER - 110101 - BCC ADMINISTRATION

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
58201			AIDS TO PRIVATE ORGANIZ. (cont'd)						
03/26/19	21-6		10167752	425893 BOOKER T WASHING		1,000.00	.00	CARNEGIE HALL MAY	
03/26/19	21-6		10167752	425893 BOOKER T WASHING		1,000.00	.00	CARNEGIE HALL BERGOSH	
03/26/19	21-6		10167752	425893 BOOKER T WASHING		1,000.00	.00	CARNEGIE HALL BENDER	
04/09/19	21-7		10168412	425245 THE HER FOUNDATI		3,000.00	.00	KITCHEN HOOD ROBINSON	
04/16/19	21-7		10168523	426040 CENTURY LITTLE L		3,407.52	.00	SHOWALTER CLASSIC BAR	
04/23/19	21-7		10168862	426064 PINK RIBBON PENS		2,500.00	.00	PINK RIBBON BERGOSH	
04/23/19	21-7		10168830	426072 JIM C BAILEY MID		1,500.00	.00	FL SCI OLYMPAID/BGOSH	
04/30/19	21-7		10169095	423650 SOCIETY OF ST VI		2,000.00	.00	WASHBURN GALA/BERGOSH	
04/30/19	21-7		10169061	426079 PENSACOLA COUNCI		2,000.00	.00	ELCANO CELEB/BENDER	
05/07/19	21-8		10169236	072773 GULF COAST KIDS		2,500.00	.00	BRUNCH & BUBLES/BERRY	
05/13/19	21-8		10169433	072773 GULF COAST KIDS		1,000.00	.00	BRUNCH & BUBLES/BGOSH	
05/21/19	25-8		BA162		-2,000.00			BA162-"THANK YOU" EVENT	
05/21/19	21-8		V33833	400967 COUNCIL ON AGING		1,000.00	.00	SR PROG/RAT PACK 18/M	
05/21/19	21-8		10169712	426148 PENSACOLA CHILDR		1,000.00	.00	PCBF 5-18-19/BERGOSH	
05/21/19	21-8		10169756	420786 TATE BASEBALL BO		2,500.00	.00	AGGIE CLASSIC/BARRY	
05/29/19	21-8		10169886	425382 GOOD WORKS PARTN		322.12	.00	RBI/ROBINSON	
05/29/19	21-8		10169902	425954 JAMES B WASHINGT		500.00	.00	JBWES FNDRAISER/BGOSH	
05/29/19	21-8		10169886	425382 GOOD WORKS PARTN		1,000.00	.00	RBI/BARRY	
06/04/19	21-9		10170164	421900 ST JAMES MISSION		150.00	.00	MOTHERDAY EVENT/L MAY	
06/04/19	21-9		10170120	425090 LAMPLIGHTER ACAD		1,000.00	.00	GLFCST OMGA DNC/L MAY	
06/04/19	21-9		V34095	163403 PERDIDO KEY AREA		3,000.00	.00	STAR SPG SALUTE/BGOSH	
06/04/19	21-9		V34095	163403 PERDIDO KEY AREA		5,000.00	.00	STAR SPG SALUTE/UDHIL	
06/14/19	25-9		BA178		-4,750.00			BA178-FD UWF HAAS CTR	
06/18/19	21-9		10170511	426241 HADJI SHRINE TEM		5,000.00	.00	HADJI GLF TOURN/BARRY	
06/25/19	21-9		10170659	424733 CITY STREETS TO		500.00	.00	FL ST SH CAMP/MAY	
06/25/19	21-9		10170778	193003 SIGN LANGUAGE SE		490.00	.00	6-4-19 INTERPRET SVC	
07/02/19	21-10		10171021	409922 TRUTH FOR YOUTH		500.00	.00	SOUL FESTIVAL/MAY	
07/02/19	21-10		10170997	051507 THE SCHOOL DISTR		488.89	.00	MONTCLAIR UNIFRM/MAY	
07/09/19	21-10		10171120	426281 DA'MON MATTHEWS		350.00	.00	CREOLE & CJN FEST/MAY	
07/10/19	19-10		JE0882A		-490.00			RECLASS CK# 10170778	
07/15/19	21-10		10171379	422169 STUDER COMMUNITY		2,500.00	.00	BRAIN BAG/BERGOSH	
07/16/19	21-10		10171286	422586 GALLERY NIGHT PE		500.00	.00	ASU HONEY BEEZ/MAY	
07/23/19	21-10		10171475	422626 GEORGIA BLACKMON		250.00	.00	BKCNTN INFO BNQT/MAY	
07/23/19	21-10		V34768	163403 PERDIDO KEY AREA		463.39	.00	ROSAMOND JNSN/MAY	
07/23/19	21-10		V34768	163403 PERDIDO KEY AREA		463.40	.00	ROSAMOND JNSN/BERGOSH	
08/06/19	21-11		10171977	423977 MR ROBBINS NEIGH		500.00	.00	GAME PLAN CAMP/MAY	
08/06/19	21-11		10171977	423977 MR ROBBINS NEIGH		500.00	.00	GAME PLAN CP/BARRY	
08/14/19	25-11		BA253		-4,400.00			BA253 EQUIPMENT/UNIFORMS	
08/15/19	17-11	PR044617-01		V0000039 KRISPY KREME			85.92		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:30:26

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 3
 AUDIT21

SELECTION CRITERIA: orgn.orgn5='110101' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/19 THRU 13/19

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PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110101 - BCC ADMINISTRATION

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
58201			AIDS TO PRIVATE ORGANIZ. (cont'd)						
08/16/19	21-11	PR044617-01	902359	V0000039 KRISPY KREME		85.92	-85.92	BENDER/DONUTS PBCHJULY4TH	
08/20/19	21-11		V35175	082344 HUMANE SOCIETY O		1,000.00	.00	2019 FUR BALL/MAY	
08/21/19	21-11		V35203	163403 PERDIDO KEY AREA		500.00	.00	STAR SPG SALUTE/BEND	
08/28/19	21-11		10172588	422343 PENSACOLA BRANCH		300.00	.00	FREEDOM FUND BAQ/MAY	
09/04/19	21-12		10172804	423977 MR ROBBINS NEIGH		1,000.00	.00	2ND SUP BW BONZ-BAR	
09/04/19	21-12		V35445	164700 THE ARC GATEWAY		1,000.00	.00	CRB CKE CKOFF/BERGOSH	
09/04/19	21-12		10172804	423977 MR ROBBINS NEIGH		1,000.00	.00	2ND SUP BW BONZ-ROB	
09/09/19	21-12		10173004	135012 MOVEMENT FOR CHA		750.00	.00	FREEDOM NOT FREE/MAY	
09/17/19	21-12		10173279	409922 TRUTH FOR YOUTH		1,500.00	.00	BK ON THE BLK FST/MAY	
09/17/19	21-12		10173279	409922 TRUTH FOR YOUTH		5,000.00	.00	BK ON THE BLK FST/ROB	
09/24/19	21-12		10173397	426429 FL A&M UNIVERSIT		1,000.00	.00	FAMU VS SOUTHERN/MAY	
09/25/19	21-12		10173356	421332 CANTONMENT IMPRO		500.00	.00	COM UNTD FELLOW/BARRY	
10/01/19	21-13		10173574	V0000978 AUTISM PENSACOLA		1,000.00	.00	CONNECTING THE PIECES	
10/01/19	21-13		10173676	421270 NORTHVIEW FFA AL		2,385.73	.00	BLUE JACKET JAMBOREEE/	
10/01/19	21-13		10173581	426558 BLACK FIST OUT R		1,000.00	.00	GANG PREVENTION/MAY	
10/08/19	21-13		10173919	422169 STUDER COMMUNITY		2,500.00	.00	LIGHT UP LEARNING/MAY	
10/15/19	21-13		10173977	426045 ALPHA KAPPA ALPH		400.00	.00	DINNER/DANCE GALA/MAY	
TOTAL				AIDS TO PRIVATE ORGANIZ.	548,795.00	101,555.50	.00		447,239.50
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					553,545.00	106,305.50	.00		447,239.50
TOTAL TOTAL COST CNTR - ADMINISTRATION					553,545.00	106,305.50	.00		447,239.50
TOTAL FUND - GENERAL FUND					553,545.00	106,305.50	.00		447,239.50
TOTAL REPORT					553,545.00	106,305.50	.00		447,239.50

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:31:11

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
 AUDIT21

SELECTION CRITERIA: orgn.orgn5='110101' and expldgr.account like '58%'
 ACCOUNTING PERIODS: 1/20 THRU 13/20

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FUND - 001 - GENERAL FUND
 COST CENTER - 110101 - BCC ADMINISTRATION

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110101-110101 - BCC ADMINISTRATION									
58101					.00	.00	.00	BEGINNING BALANCE	
10/01/19	11-1				.00				
TOTAL				AIDS TO GOVERNMENT AGENCY	.00	.00	.00		.00
58201					.00	.00	.00	BEGINNING BALANCE	
09/30/19	11-1				250,000.00			POSTED FROM BUDGET SYSTEM	
10/16/19	21-1		10174168	072773 GULF COAST KIDS		500.00	.00	BRKNG SILENCE/BERGOSH	
10/29/19	21-1		10174330	421220 BARRINEAU PARK H		1,364.64	.00	BPHS GATHERING/BARRY	
10/29/19	21-1		10174427	426639 ONBIKES PENSACOL		1,000.00	.00	BICYCLES/BENDER	
10/29/19	21-1		10174427	426639 ONBIKES PENSACOL		1,000.00	.00	BICYCLES/BARRY	
10/29/19	21-1		10174427	426639 ONBIKES PENSACOL		1,000.00	.00	BICYCLES/BERGOSH	
11/05/19	21-2		10174587	426664 MINISTRY VILLAGE		1,000.00	.00	CLAY SHOOT/BARRY	
11/05/19	21-2		10174598	424022 PANHANDLE CHARIT		2,500.00	.00	MAY-FORE! CHRTY PAR-T	
11/05/19	21-2		10174610	426589 PROJECT EMPOWER		500.00	.00	LIFE SKILLS/MAY	
11/05/19	21-2		10174508	426665 AMERICAN LEGION		250.00	.00	TOURNAMENT/MAY	
11/08/19	13-2				423,520.00			BA001A-FY20 ROLL FORWARD	
11/13/19	21-2		V36428	051400 ESCAMBIA COMMUNI		500.00	.00	CANCER AWARENESS/MAY	
11/19/19	21-2		10174993	426696 NEW BEGINNINGS P		1,500.00	.00	28TH ANNIVERSARY/MAY	
11/19/19	21-2		10174996	426639 ONBIKES PENSACOL		1,500.00	.00	BICYCLES/MAY	
11/19/19	21-2		10175002	426148 PENSACOLA CHILDR		1,500.00	.00	PCBF 11-9-19/BERGOSH	
11/25/19	21-2		V36635	406347 *DO NOT USE*PENS		1,000.00	.00	BUD LT CHARITY CHAL/B	
11/25/19	21-2		10175220	422483 THE GLOBAL CORNE		500.00	.00	BRING WORLD LIFE/BERG	
12/10/19	21-3		10175496	081287 HEALTH AND HOPE		500.00	.00	CHRISTMAS CLINIC/MAY	
12/10/19	21-3		10175496	081287 HEALTH AND HOPE		500.00	.00	CHRISTMAS CLINIC/BEND	
12/10/19	21-3		10175496	081287 HEALTH AND HOPE		500.00	.00	CHRISTMAS CLINIC/BARR	
12/17/19	21-3		10175644	425893 BOOKER T WASHING		1,000.00	.00	BOYS BASKETBALL/MAY	
12/17/19	21-3		10175765	426775 PENSACOLA HIGH S		1,500.00	.00	HUDL SUBSCRIPT/MAY	
12/18/19	25-3		BA026		-1,500.00			BA026-PURC CHRISTMAS ITEM	
01/07/20	21-4		10176154	426714 GULF COAST COUNC		1,500.00	.00	46TH GOLF TOURN/BERGO	
01/07/20	21-4		10176279	T0027356 WEST FLORIDA HIG		1,300.00	.00	UNIFORMS&SHOES/BERGOS	
01/07/20	21-4		10176279	T0027356 WEST FLORIDA HIG		1,300.00	.00	UNIFORMS&SHOES/BARRY	
01/07/20	21-4		10176079	426831 APPRISE VIDEO PR		350.00	.00	TRAD HYMN SINGING	
01/13/20	21-4		10176417	041995 PENSACOLA DOWNTO		2,500.00	.00	2019 NYE FIREWORKS	
01/14/20	21-4		10176422	426844 PINE FOREST HIGH		500.00	.00	BOYS BASKETBALL/MAY	
01/22/20	21-4		10176559	423638 EPPS CHRISTIAN C		500.00	.00	THANKSGIVING MEAL/BER	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:31:11

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 2
 AUDIT21

SELECTION CRITERIA: orgn.orgn5='110101' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/20 THRU 13/20

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110101 - BCC ADMINISTRATION

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
58201			AIDS TO PRIVATE ORGANIZ. (cont'd)						
01/22/20	21-4		10176559	423638 EPPS CHRISTIAN C		1,000.00	.00	THANKSGIVING MEAL/BEN	
01/22/20	21-4		10176559	423638 EPPS CHRISTIAN C		500.00	.00	THANKSGIVING MEAL/MAY	
01/28/20	21-4		10176777	424942 FIVE FLAGS SERTO		1,000.00	.00	FOR THE NEEDY/BERGOSH	
01/28/20	21-4		10176839	426771 R C LIPSCOMB ELE		805.37	.00	VETERANS DAY/BERGOSH	
02/04/20	21-5		10177072	T0027356 WEST FLORIDA HIG		1,300.00	.00	UNIFORMS/BARRY	
02/04/20	21-5		10177072	T0027356 WEST FLORIDA HIG		1,300.00	.00	UNIFORMS/BERGOSH	
02/04/20	21-5		10176906	426787 BEULAH ELEMENTAR		1,000.00	.00	CARNIVAL/BERGOSH	
02/10/20	21-5		10177196	426912 NORTHVIEW HIGH S		2,000.00	.00	BATNGCAG RF MAT/BARRY	
02/19/20	21-5		10177314	426927 EAGLE BASEBALL P		500.00	.00	PFHS BASEBALL/BERGOSH	
02/19/20	21-5		10177314	426927 EAGLE BASEBALL P		500.00	.00	PFHS BASEBALL/BARRY	
02/25/20	21-5		GIRLS SFTBL	426919 ESCAMBIA HS SOFT		.00	.00		
02/25/20	21-5		10177501	426919 ESCAMBIA HS SOFT		496.75	.00	SFTBLS, MATS, NET/BARRY	
02/25/20	21-5		10177501	426919 ESCAMBIA HS SOFT		496.75	.00	SFTBL, MAT, NET/BERGOSH	
02/25/20	21-5		10177601	426925 WEST FLORIDA HS		500.00	.00	PRCTCJRSY, EQUIP/BERGOSH	
02/25/20	21-5		10177601	426925 WEST FLORIDA HS		500.00	.00	PRCTC JRSY, EQUIP/BARRY	
02/25/20	21-5		10177555	426904 PENSACOLA DELTA		1,000.00	.00	DEBUTANTE BALL/MAY	
03/03/20	21-6		10177781	426958 THE PROTESTANT E		1,500.00	.00	CDF SUMMER 2020/MAY	
03/03/20	21-6		10177745	426946 RE-ENTRY ALLIANC		5,000.00	.00	UTL, RNT, PRPTAX/BERGOSH	
03/03/20	21-6		10177721	423977 MR ROBBINS NEIGH		300.00	.00	BONANZA/MAY	
03/03/20	21-6		10177721	423977 MR ROBBINS NEIGH		700.00	.00	BONANZA/BARRY	
03/03/20	21-6		10177721	423977 MR ROBBINS NEIGH		321.00	.00	BONANZA/MAY	
03/03/20	21-6		10177721	423977 MR ROBBINS NEIGH		379.00	.00	TV MRN SUPERBOWL/MAY	
03/17/20	25-6		BA086	-4,607.00				BA086-INDUSTRIAL WASHER	
03/24/20	21-6		10178404	426945 POE IN ACTION IN		949.67	.00	VETERANS SUPT/BERGOSH	
03/30/20	21-6		10178502	425381 CHAPPIE JAMES MU		1,500.00	.00	100YR CELEBRATION/MAY	
03/30/20	21-6		10178571	427065 MENS BARN MEETIN		2,500.00	.00	MTG&DINNER/BERGOSH	
03/30/20	21-6		10178571	427065 MENS BARN MEETIN		2,500.00	.00	MTG&DINNER/BARRY	
05/01/20	25-8		BA124	-5,124.00				BA124-INDUSTRIAL DRYER	
05/04/20	21-8		10179419	425893 BOOKER T WASHING		500.00	.00	GIRLS UNIFORMS/MAY	
06/01/20	21-9		10180187	T0025063 GONZALEZ BAPTIST		1,000.00	.00	DISTR/COVID19/BARRY	
06/02/20	21-9		10180179	423638 EPPS CHRISTIAN C		500.00	.00	4/01-5/30 DISTRB/MAY	
06/16/20	21-9		10180705	427256 WILLIAM MARSHALL		2,000.00	.00	850 MUSICFESTIVAL/MAY	
06/16/20	21-9		10180618	425090 LAMPLIGHTER ACAD		2,000.00	.00	GCODE V AVNG ACDM/MAY	
06/16/20	21-9		10180645	161197 PENSACOLA AREA C		5,000.00	.00	USS TRIPOLI PLAQ/BERG	
06/16/20	21-9		10180555	426714 GULF COAST COUNC		6,150.00	.00	1ST RSPNDR PRGM/BERGO	
07/07/20	21-10		10181215	427309 MY FATHERS VINEY		2,500.00	.00	SHOWER TRLR/BERGOSH	
07/14/20	21-10		10181412	427307 HIGHLAND BAPTIST		1,000.00	.00	COMMUNITY DISTR/BARRY	
07/14/20	21-10		10181474	427290 SCHOLARSHIP FUND		2,700.00	.00	SCHOLARSHIP PRGM/MAY	
07/20/20	21-10		10181578	427321 GREATER PENSACOL		2,500.00	.00	GOLF BALL GALA/BENDER	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:31:11

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

SELECTION CRITERIA: orgn.orgn5='110101' and expldgr.account like '58%'
 ACCOUNTING PERIODS: 1/20 THRU 13/20

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110101 - BCC ADMINISTRATION

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
58201			AIDS TO PRIVATE ORGANIZ. (cont'd)						
07/21/20	21-10		10181641	193003 SIGN LANGUAGE SE		510.40	.00	PRESS CONF FOR COVID	
07/27/20	21-10		10181767	427321 GREATER PENSACOL		2,500.00	.00	GOLFBALL GALA/BERGOSH	
07/27/20	21-10		10181817	426064 PINK RIBBON PENS		2,500.00	.00	PINKRBBN TRNM/BERGOSH	
07/27/20	21-10		V39621	161005 PENSACOLA BAY AR		5,000.00	.00	WF DFNS WBST/UNDERHIL	
08/04/20	21-11		10181956	427370 FERRY PASS COMMU		500.00	.00	BACKPACKS/BENDER	
08/31/20	19-11		JE1172D			1,000.00		RCLS C#10177601 TO ABAN P	
08/31/20	20-11		10177601	426925 WEST FLORIDA HS		-500.00	.00	PRCTCJRSY,EQU/BERGOS	
08/31/20	20-11		10177601	426925 WEST FLORIDA HS		-500.00	.00	PRCTC JRSY,EQU/BARRY	
09/09/20	21-12		10183048	426241 HADJI SHRINE TEM		2,398.64	.00	30THGOLF TRNM/BERGOSH	
09/09/20	21-12		10183048	426241 HADJI SHRINE TEM		5,000.00	.00	30THGOLF TRNMNT/BARRY	
09/11/20	21-12		10183252	061124 FILIPINO-AMERICA		3,000.00	.00	ORGZ EXPENS/BERGOSH	
09/15/20	19-12		JE1020Q			-510.40		RCLSSIGNLANGPRSSCONF	
09/21/20	21-12		10183218	424733 CITY STREETS TO		250.00	.00	CS2SA FTBLCAMP/BERGOS	
09/22/20	21-12		10183295	424143 MY BROTHERS AND		500.00	.00	FTHR/DAUGHTER DNC/MAY	
10/19/20	21-13		10184308	425930 ESCAMBIA COUNTY		1,932.95	.00	FOUNDERS DAY/BERGOSH	
10/21/20	19-13		JE1431B			1,471.90		EVENT DISCRETIONARY MAY	
10/21/20	19-13		JE1431A			2,679.84		8 MATTRESS/BERGOSH	
10/21/20	19-13		JE1432			4,607.00		FIRE WASHER BERGOSH	
TOTAL					662,289.00	114,303.51	.00		547,985.49
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					662,289.00	114,303.51	.00		547,985.49
TOTAL TOTAL COST CNTR - ADMINISTRATION					662,289.00	114,303.51	.00		547,985.49
TOTAL FUND - GENERAL FUND					662,289.00	114,303.51	.00		547,985.49
TOTAL REPORT					662,289.00	114,303.51	.00		547,985.49

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:32:47

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and expledgr.key_orgn like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/21 THRU 13/21

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110111 - DISTRICT ONE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110111-110111 - DISTRICT ONE OPERATING									
58201			AIDS TO PRIVATE ORGANIZ.		.00	.00	.00	BEGINNING BALANCE	
12/16/20	11-3				.00				
01/04/21	19-4		JE0324A			1,500.00		PACE CENTER - BERGOSH	
01/04/21	19-4		JE0324A			1,000.00		EPPS CHRISTIAN - BERGOSH	
01/04/21	19-4		JE0324A			1,750.00		ONBIKES PENS - BERGOSH	
01/04/21	19-4		JE0324A			500.00		NAT ASSOC - BERGOSH	
01/04/21	19-4		JE0324A			5,000.00		GULF COAST - BERGOSH	
01/13/21	25-4		BA040		50,000.00			BA040-TRFR FD>NEW CST CTR	
01/13/21	25-4		BA040		66,550.00			BA040-TRFR FD>NEW CST CTR	
01/26/21	21-4		10193664	424942 FIVE FLAGS SERTO		1,000.00	.00	CHRISTMAS FDBX/BERGOS	
02/17/21	21-5		10194742	425248 CANTONMENT FOOTB		961.80	.00	UNIFORMS,EQUP/BERGOSH	
02/23/21	21-5		10195049	427923 NORTHWEST FL COM		500.00	.00	RTO ASSIST/BERGOSH	
02/23/21	21-5		V41994	422508 JUSTIFIED INCARC		1,395.90	.00	OP BLESS CHILD/BERGOS	
03/09/21	21-6		10195758	426946 RE-ENTRY ALLIANC		5,000.00	.00	REAP PRGRM/BERGOSH	
04/12/21	21-7		V42579	210801 UNITED WAY OF WE		2,500.00	.00	CC CHRISTMAS/BERGOSH	
04/27/21	21-7		10197626	427666 PACE CENTER FOR		1,000.00	.00	MWC MAILINGS/BERGOSH	
05/10/21	21-8		10198234	427321 GREATER PENSACOL		2,500.00	.00	GOLFBALL GALA/BERGOSH	
05/28/21	21-8		10198852	426241 HADJI SHRINE TEM		2,500.00	.00	31STGOLFTRNMNT/BERGOS	
07/19/21	21-10		10200291	425491 WILLIAM BANKS EN		1,500.00	.00	GCSUMMERFEST/BERGOSH	
07/27/21	21-10		10200451	423650 SOCIETY OF ST VI		2,500.00	.00	RPLC DRS,WNDW/BERGOSH	
09/08/21	21-12		10201501	425248 CANTONMENT FOOTB		1,000.00	.00	UNIFORMS/BERGOSH	
09/10/21	21-12		10201716	426714 GULF COAST COUNC		7,500.00	.00	SUMMER CAMP/BERGOSH	
TOTAL			AIDS TO PRIVATE ORGANIZ.		116,550.00	39,607.70	.00		76,942.30
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					116,550.00	39,607.70	.00		76,942.30
TOTAL TOTAL COST CNTR - DISTRICT ONE OPERAT					116,550.00	39,607.70	.00		76,942.30

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:32:47

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 2
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and expledgr.key_orgn like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/21 THRU 13/21

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110112 - DISTRICT TWO OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110112-110112 - DISTRICT TWO OPERATING									
58201					.00	.00	.00	BEGINNING BALANCE	
12/16/20	11-3				.00				
01/13/21	25-4		BA040		50,000.00			BA040-TRFR FD>NEW CST CTR	
01/13/21	25-4		BA040		127,800.00			BA040-TRFR FD>NEW CST CTR	
03/15/21	25-6		BA073		-5,000.00			BA073-INSTL WINDMILL PRJ	
TOTAL				AIDS TO PRIVATE ORGANIZ.	172,800.00	.00	.00		172,800.00
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					172,800.00	.00	.00		172,800.00
TOTAL TOTAL COST CNTR - DISTRICT TWO OPERAT					172,800.00	.00	.00		172,800.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:32:47

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 3
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and expledgr.key_orgn like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/21 THRU 13/21

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110113 - DISTRICT THREE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110113-110113 - DISTRICT THREE OPERATING									
58201					.00	.00	.00	BEGINNING BALANCE	
12/16/20	11-3				.00				
01/04/21	19-4		JE0324B			2,500.00		STUDER COMM - MAY	
01/04/21	19-4		JE0324B			250.00		EPPS CHRISTIAN - MAY	
01/04/21	19-4		JE0324B			2,000.00		MOTHER WIT - MAY	
01/13/21	25-4		BA040		50,000.00			BA040-TRFR FD>NEW CST CTR	
01/13/21	25-4		BA040		108,978.00			BA040-TRFR FD>NEW CST CTR	
01/19/21	21-4		10193350	425893 BOOKER T WASHING		500.00	.00	GIRLS BSKTBL/MAY	
01/19/21	21-4		10193350	425893 BOOKER T WASHING		500.00	.00	BOYS BSKTBL/MAY	
01/19/21	21-4		10193506	426639 ONBIKES PENSACOL		1,750.00	.00	WWR BIKE BUILD/MAY	
02/09/21	21-5		10194494	426844 PINE FOREST HIGH		500.00	.00	BOYS BSKTBL/MAY	
02/09/21	21-5		10194550	T0027356 WEST FLORIDA HIG		1,000.00	.00	GIRLS BSKTBL/MAY	
02/09/21	21-5		10194550	T0027356 WEST FLORIDA HIG		1,737.61	.00	UNIF/BOYS BSKTBL/MAY	
02/17/21	21-5		10194742	425248 CANTONMENT FOOTB		961.79	.00	UNIFORMS,EQUIP/MAY	
04/12/21	21-7		V42579	210801 UNITED WAY OF WE		10,000.00	.00	CC CHRISTMAS/MAY	
04/20/21	21-7		10197254	427952 ESCAMBIA HIGH SC		500.00	.00	BSKTBL OFFCLS/MAY	
05/27/21	17-8	PR056990-01		190693 RETAIL FINANCE C			812.70		
05/28/21	21-8	PR056990-01	902548	190693 RETAIL FINANCE C		812.70	-812.70	LONG/ANL EVT ROSAM.JOHN SN	
07/19/21	21-10		10200291	425491 WILLIAM BANKS EN		4,000.00	.00	GCSUMMERFEST/MAY	
08/06/21	21-11		10200721	423638 EPPS CHRISTIAN C		400.00	.00	FOOD PANTRY/MAY	
09/08/21	21-12		10201501	425248 CANTONMENT FOOTB		1,000.00	.00	UNIFORMS/MAY	
10/04/21	21-13		10202327	428588 ESCAMBIA CO SICK		1,000.00	.00	GOLF TOURNAMENT/MAY	
TOTAL				AIDS TO PRIVATE ORGANIZ.	158,978.00	29,412.10	.00		129,565.90
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					158,978.00	29,412.10	.00		129,565.90
TOTAL TOTAL COST CNTR - DISTRICT THREE OPER					158,978.00	29,412.10	.00		129,565.90

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:32:47

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 4
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and expledgr.key_orgn like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/21 THRU 13/21

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110114 - DISTRICT FOUR OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110114-110114 - DISTRICT FOUR OPERATING									
58201			AIDS TO PRIVATE ORGANIZ.		.00	.00	.00	BEGINNING BALANCE	
12/16/20	11-3				.00				
01/04/21	19-4		JE0324C			1,000.00		EPPS CHRISTIAN - BENDER	
01/04/21	19-4		JE0324C			1,000.00		EPPS CHRISTIAN - BENDER	
01/12/21	21-4		10193117	423724 VETERANS MEMORIA		1,798.95	.00	RPLC VMP KIOSK/BENDER	
01/13/21	25-4		BA040		50,000.00			BA040-TRFR FD>NEW CST CTR	
01/13/21	25-4		BA040		64,000.00			BA040-TRFR FD>NEW CST CTR	
04/12/21	21-7		V42579	210801 UNITED WAY OF WE		2,500.00	.00	CC CHRISTMAS/BENDER	
05/17/21	21-8		10198434	427321 GREATER PENSACOL		2,500.00	.00	GOLF BALL GALA/BENDER	
09/08/21	21-12		10201501	425248 CANTONMENT FOOTB		1,000.00	.00	UNIFORMS/BENDER	
10/12/21	21-13		10202625	428604 PTA FLORIDA CONG		1,483.35	.00	3-MOVIE NIGHTS/BENDER	
TOTAL			AIDS TO PRIVATE ORGANIZ.		114,000.00	11,282.30	.00		102,717.70
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					114,000.00	11,282.30	.00		102,717.70
TOTAL TOTAL COST CNTR - DISTRICT FOUR OPERA					114,000.00	11,282.30	.00		102,717.70

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:32:47

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 5
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and expledgr.key_orgn like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/21 THRU 13/21

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110115 - DISTRICT FIVE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110115-110115 - DISTRICT FIVE OPERATING									
58201			AIDS TO PRIVATE ORGANIZ.		.00	.00	.00	BEGINNING BALANCE	
12/16/20	11-3				.00				
01/04/21	19-4		JE0324D			1,000.00		ONBIKES PENS - BARRY	
01/13/21	25-4		BA040		50,000.00			BA040-TRFR FD>NEW CST CTR	
01/13/21	25-4		BA040		191,889.00			BA040-TRFR FD>NEW CST CTR	
02/17/21	21-5		10194742	425248 CANTONMENT FOOTB		3,000.00	.00	UNIFORMS,EQUIP/BARRY	
04/12/21	21-7		V42579	210801 UNITED WAY OF WE		2,500.00	.00	CC CHRISTMAS/BARRY	
05/28/21	21-8		10198852	426241 HADJI SHRINE TEM		5,000.00	.00	31STGOLF TRNMNT/BARRY	
06/08/21	21-9		10199135	428237 NORTHWEST ESCAMB		1,500.00	.00	PROGRAM EXP/BARRY	
07/28/21	25-10		BA160		-8,539.00		.00	BA160-TRF FDS TO 53401	
09/08/21	21-12		10201501	425248 CANTONMENT FOOTB		3,000.00	.00	UNIFORMS/BARRY	
09/10/21	19-12		JE1371			1,500.00		COM BARRY DISC TO EXT SVC	
TOTAL			AIDS TO PRIVATE ORGANIZ.		233,350.00	17,500.00	.00		215,850.00
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					233,350.00	17,500.00	.00		215,850.00
TOTAL TOTAL COST CNTR - DISTRICT FIVE OPERA					233,350.00	17,500.00	.00		215,850.00
TOTAL FUND - GENERAL FUND					795,678.00	97,802.10	.00		697,875.90
TOTAL REPORT					795,678.00	97,802.10	.00		697,875.90

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:33:39

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '1101%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/22 THRU 13/22

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110111 - DISTRICT ONE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110111-110111 - DISTRICT ONE OPERATING									
58201					.00	.00	.00	BEGINNING BALANCE	
09/30/21	11-1				50,000.00			POSTED FROM BUDGET SYSTEM	
11/15/21	21-2		V45122	210801 UNITED WAY OF WE		1,000.00	.00	CC@CHRISTMAS/BERGOSH	
11/30/21	21-2		10203818	428747 PENSACOLA HIGH S		1,000.00	.00	OFFICALS/BERGOSH	
11/30/21	21-2		10203815	426639 ONBIKES PENSACOL		1,750.00	.00	BIKES/BERGOSH	
12/14/21	21-3		10204226	425090 LAMPLIGHTER ACAD		500.00	.00	PRGM SHIRTS/BERGSOH	
12/27/21	21-3		10204649	423638 EPPS CHRISTIAN C		1,000.00	.00	THANKSGIVING/BERGOSH	
01/11/22	21-4		10205023	422056 GULF COAST VETER		500.00	.00	TRANS VOUCHRS/BERGOSH	
02/04/22	21-5		10205860	426844 PINE FOREST HIGH		1,500.00	.00	PFHS FTBL ST FNL/BERG	
02/08/22	21-5		10205859	426844 PINE FOREST HIGH		500.00	.00	BOYSBSKTBL EQ/BERGOSH	
03/08/22	21-6		V46456	427065 MENS BARN MEETIN		1,500.00	.00	MTG 1/13/22 BERGOSH	
03/10/22	21-6		10206815	429004 BOOKER T WASHING		500.00	.00	EQUIP,UNIFRMS/BERGOSH	
03/10/22	21-6		10206945	426844 PINE FOREST HIGH		1,000.00	.00	BOYS BSKTBL/BERGOSH	
03/10/22	21-6		10206891	T0027632 J M TATE HIGH SC		1,000.00	.00	CHEER ST COMP/BERGOSH	
03/31/22	21-6		10207560	426064 PINK RIBBON PENS		2,500.00	.00	CALCUTTA EVENT/BERGOS	
04/19/22	21-7		10207956	424942 FIVE FLAGS SERTO		1,000.00	.00	HOLIDAY BASKET/BERGOS	
05/10/22	21-8		10208645	426771 R C LIPSCOMB ELE		421.47	.00	VET DAY PARADE/BERGOS	
05/10/22	21-8		10208464	421300 AMERICAN HEART A		1,000.00	.00	NUTR SEC DNR/BERGOSH	
05/10/22	21-8		10208587	427321 GREATER PENSACOL		2,500.00	.00	5THANLGOLFBALL/BERGOS	
05/13/22	21-8		10208783	072773 GULF COAST KIDS		1,000.00	.00	BRKNG SLNC LNCH/BERGO	
06/14/22	21-9		10209501	426241 HADJI SHRINE TEM		2,500.00	.00	GOLF TOURNMNT/BERGOSH	
07/08/22	17-10	PR064940-03		190693 RETAIL FINANCE C			343.84		
07/08/22	17-10	PR064941-03		190693 RETAIL FINANCE C			210.73		
07/12/22	21-10		10210294	163403 PERDIDO KEY AREA		5,000.00	.00	FLEET ADMIRAL/BERGOSH	
07/15/22	21-10	PR064940-03	902960	190693 RETAIL FINANCE C		343.84	-343.84	LONG/R JOHNSON BEACH EVEN	
07/15/22	21-10	PR064941-03	902960	190693 RETAIL FINANCE C		210.73	-210.73	LONG/R JOHNSON BEACH EVEN	
07/19/22	21-10		10210552	429338 WFHS QUARTERBACK		1,000.00	.00	GUARDIAN CAPS/BERGOSH	
07/19/22	21-10		10210379	031498 CENTER FOR INDEP		500.00	.00	GALA GRATITUDE/BERGOS	
08/09/22	21-11		10211064	429357 NISSI WORLDWIDE		943.70	.00	FASHIONED MORE/BERGOS	
08/09/22	21-11		10211038	420459 JUBILEE CHRISTIA		5,000.00	.00	BACKPACKS/BERGOSH	
08/12/22	21-11		10211230	429258 ESCAMBIA CO SHER		1,500.00	.00	MOVIE NIGHTS/BERGOSH	
08/16/22	25-11		22ABA119	76,942.00				22ABA119-INTERN ALLOCATIO	
10/04/22	21-13		10212826	423650 SOCIETY OF ST VI		2,500.00	.00	ANNUAL GALA/BERGOSH	
10/18/22	21-13		10213331	420536 YOUTH ASSOC OF N		1,000.00	.00	WORLD SERIES/BERGOSH	
TOTAL					126,942.00	40,669.74	.00		86,272.26

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
DATE: 01/22/2026
TIME: 10:33:39

ESCAMBIA COUNTY BOCC
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 2
AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '1101%' and expledgr.account like '58%'
ACCOUNTING PERIODS: 1/22 THRU 13/22

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
COST CENTER - 110111 - DISTRICT ONE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					126,942.00	40,669.74	.00		86,272.26
TOTAL TOTAL COST CNTR - DISTRICT ONE OPERAT					126,942.00	40,669.74	.00		86,272.26

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

EXHIBIT E

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:33:39

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 3
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '1101%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/22 THRU 13/22

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110112 - DISTRICT TWO OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110112-110112 - DISTRICT TWO OPERATING									
58201						.00			.00
								BEGINNING BALANCE	
09/30/21	11-1				50,000.00	.00		POSTED FROM BUDGET SYSTEM	
01/31/22	21-4		10205594	163403	PERDIDO KEY AREA	1,304.50	.00	RJOHNSON CLB/UNDERHIL	
07/08/22	17-10	PR064940-01		190693	RETAIL FINANCE C		343.85		
07/08/22	17-10	PR064941-01		190693	RETAIL FINANCE C		210.74		
07/11/22	21-10		10210343	232801	WILDLIFE SANCTUA	10,000.00	.00	WILDLIFE FD/UNDERHILL	
07/12/22	21-10		10210294	163403	PERDIDO KEY AREA	5,000.00	.00	FLEET ADMIRAL/UNDERHI	
07/15/22	21-10	PR064940-01	902960	190693	RETAIL FINANCE C		343.85	LONG/R JOHNSON BEACH EVEN	-343.85
07/15/22	21-10	PR064941-01	902960	190693	RETAIL FINANCE C		210.74	LONG/R JOHNSON BEACH EVEN	-210.74
08/16/22	25-11		22ABA119			177,800.00		22ABA119-INTERN ALLOCATIO	
TOTAL						227,800.00	16,859.09		210,940.91
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					227,800.00	16,859.09	.00		210,940.91
TOTAL TOTAL COST CNTR - DISTRICT TWO OPERAT					227,800.00	16,859.09	.00		210,940.91

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:33:39

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 4
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '1101%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/22 THRU 13/22

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110113 - DISTRICT THREE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110113-110113 - DISTRICT THREE OPERATING									
58201						.00			.00
09/30/21	11-1				50,000.00			BEGINNING BALANCE	
								POSTED FROM BUDGET SYSTEM	
11/15/21	21-2		10203562	T0027356 WEST FLORIDA HIG		500.00		BSKTBL SHOES/MAY	.00
11/15/21	21-2		V45122	210801 UNITED WAY OF WE		5,000.00		CC@CHRISTMAS/MAY	.00
11/16/21	21-2		10203490	428726 ESCAMBIA HS QUAR		1,000.00		UNIFORMS/MAY	.00
11/22/21	21-2		10203611	427952 ESCAMBIA HIGH SC		500.00		BSKTBL CAMP/MAY	.00
11/30/21	21-2		10203818	428747 PENSACOLA HIGH S		1,000.00		OFFICIALS/MAY	.00
11/30/21	21-2		10203815	426639 ONBIKES PENSACOL		1,750.00		BIKES/MAY	.00
12/14/21	21-3		10204226	425090 LAMPLIGHTER ACAD		1,000.00		PRGM SHIRTS/MAY	.00
12/21/21	17-3	PR060920-01		V0000060 ORIGINAL HONEY B			963.30		
12/22/21	21-3	PR060920-01	902761	V0000060 ORIGINAL HONEY B		963.30	-963.30	BAKER/24 HAM/TURKEY GIVE	
12/27/21	21-3		10204649	423638 EPPS CHRISTIAN C		500.00		THANKSGIVING/MAY	.00
01/13/22	21-4	PR061356-01	10205106	V0000739 PA ACQUISITION C		134.00	-134.00	WILLIAMS/BRNSVLE CHRISTMA	
01/13/22	17-4	PR061356-01		V0000739 PA ACQUISITION C			134.00		
01/13/22	17-4	PR061357-01		081836 CITIBANK NA HOME			150.00		150.00
01/13/22	21-4	PR061357-01	10205106	081836 CITIBANK NA HOME		150.00	-150.00	WILLIAMS/BRNSVLE CHRISTMA	
01/13/22	21-4	PR061358-01	10205106	V0000191 DOLLAR TREE STOR		68.75	-68.75	WILLIAMS/BRNSVLE CHRISTMA	
01/13/22	17-4	PR061358-01		V0000191 DOLLAR TREE STOR			68.75		68.75
01/13/22	17-4	PR061361-01		427453 PUBLIX			87.87		87.87
01/13/22	21-4	PR061361-01	10205106	427453 PUBLIX		87.87	-87.87	WILLIAMS/BROWNSVILLE CHRI	
01/13/22	21-4	PR061362-01	10205106	427453 PUBLIX		89.85	-89.85	WILLIAMS/BRNSVLE CHRISTMA	
01/13/22	17-4	PR061362-01		427453 PUBLIX			89.85		89.85
01/13/22	17-4	PR061363-01		230362 WALMART INC.			11.88		11.88
01/13/22	21-4	PR061363-01	10205106	230362 WALMART INC.		11.88	-11.88	WILLIAMS/BRNSVLE CHRISTMA	
01/20/22	17-4	PR061402-01		190693 RETAIL FINANCE C			178.93		178.93
01/20/22	17-4	PR061403-01		230362 WALMART INC.			1,169.68		1,169.68
01/20/22	17-4	PR061405-01		230362 WALMART INC.			665.74		665.74
01/25/22	21-4		10205319	425893 BOOKER T WASHING		500.00		GIRLS BSKTBL/MAY	.00
01/25/22	21-4		10205428	423215 SISTERS ANOINTED		1,000.00		RETREAT/MAY	.00
01/25/22	21-4		V45905	400967 COUNCIL ON AGING		2,000.00		IN-HOME SVCS/MAY	.00
01/28/22	21-4	PR061402-01	902782	190693 RETAIL FINANCE C		178.93	-178.93	LONG/BRNSVLL/NHS	
01/28/22	21-4	PR061403-01	902782	230362 WALMART INC.		1,169.68	-1,169.68	LONG/BRNSVLL TOY/NHS	
01/28/22	21-4	PR061405-01	902782	230362 WALMART INC.		665.74	-665.74	LONG/CHRSTMAS GWVY/NHS	
02/04/22	21-5		10205928	428792 WASHINGTON HIGH		1,000.00		EQUIP,UNIFORMS/MAY	.00
02/04/22	21-5		10205860	426844 PINE FOREST HIGH		1,000.00		PFHS FTBL ST FNL/MAY	.00
02/08/22	21-5		10205859	426844 PINE FOREST HIGH		500.00		BOYS BSKTBL EQUIP/MAY	.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:33:39

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 5
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '1101%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/22 THRU 13/22

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110113 - DISTRICT THREE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
58201									
			AIDS TO PRIVATE ORGANIZ. (cont'd)						
02/23/22	21-5		10206311	T0027356 WEST FLORIDA HIG		1,500.00	.00	BOYS BSKTBL/MAY	
03/10/22	21-6		10206936	428747 PENSACOLA HIGH S		1,000.00	.00	BSBL FIELD MNTC/MAY	
03/10/22	21-6		10206945	426844 PINE FOREST HIGH		1,000.00	.00	BOYS BSKTBL/MAY	
03/10/22	21-6		10206814	425893 BOOKER T WASHING		1,500.00	.00	BOYS BSKTBL/MAY	
03/10/22	21-6		10206815	429004 BOOKER T WASHING		3,000.00	.00	EQUIP,UNIFORMS/MAY	
03/22/22	21-6		10207111	082344 HUMANE SOCIETY O		1,000.00	.00	FUR BALL 2022/MAY	
03/31/22	21-6		10207522	425090 LAMPLIGHTER ACAD		1,000.00	.00	UNIFORMS/MAY	
04/04/22	21-7		10207475	421516 ESCAMBIA CO PUBL		1,000.00	.00	SHINING STARS/MAY	
07/08/22	17-10	PR064940-02		190693 RETAIL FINANCE C			343.85		
07/08/22	17-10	PR064941-02		190693 RETAIL FINANCE C			210.74		
07/08/22	17-10	PR064942-01		V0001322 PIZZA HUT OF AME			316.57		
07/08/22	17-10	PR064943-01		V0001322 PIZZA HUT OF AME			-86.57		
07/15/22	21-10	PR064940-02	902960	190693 RETAIL FINANCE C		343.85	-343.85	LONG/R JOHNSON BEACH EVEN	
07/15/22	21-10	PR064941-02	902960	190693 RETAIL FINANCE C		210.74	-210.74	LONG/R JOHNSON BEACH EVEN	
07/15/22	21-10	PR064942-01	902960	V0001322 PIZZA HUT OF AME		316.57	-316.57	LONG/LINCOLN PARK GRAD EV	
07/15/22	21-10	PR064943-01	902960	V0001322 PIZZA HUT OF AME		-86.57	86.57	LONG/LINCOLN PARK GRAD EV	
07/19/22	17-10	PR065072-01		190693 RETAIL FINANCE C			243.79		
07/19/22	17-10	PR065073-01		190693 RETAIL FINANCE C			-9.63		
07/22/22	21-10	PR065072-01	902977	190693 RETAIL FINANCE C		243.79	-243.79	LONG/LINCOLN PARK GRAD EV	
07/22/22	21-10	PR065073-01	902977	190693 RETAIL FINANCE C		-9.63	9.63	LONG/TAX REFUND SAMS	
08/11/22	21-11		10211355	429420 WHISTLEBLOWERS O		800.00	.00	RETALIATION SUPPT/MAY	
08/12/22	21-11		10211194	031498 CENTER FOR INDEP		1,000.00	.00	GALA GRATITUDE/MAY	
08/12/22	21-11		10211230	429258 ESCAMBIA CO SHER		1,500.00	.00	MOVIE NIGHTS/MAY	
08/16/22	25-11		22ABA119		129,566.00			22ABA119-INTERN ALLOCATIO	
10/04/22	21-13		10212715	429569 CENTRAL GULF COA		1,500.00	.00	CHILDRENS DEFENSE/MAY	
10/14/22	21-13		10213253	162025 PENSACOLA STATE		1,000.00	.00	SALUTE 1ST RSPNDR/MAY	
10/18/22	21-13		10213237	429625 NATIONAL ASSOCIA		250.00	.00	RE-ENTRY SUPPORT/MAY	
10/18/22	21-13		10213248	161198 PENSACOLA ALUMNI		1,000.00	.00	CHARITY GOLF TRNM/MAY	
TOTAL				AIDS TO PRIVATE ORGANIZ.	179,566.00	39,838.75	.00		139,727.25
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					179,566.00	39,838.75	.00		139,727.25
TOTAL TOTAL COST CNTR - DISTRICT THREE OPER					179,566.00	39,838.75	.00		139,727.25

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:33:39

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 6
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '1101%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/22 THRU 13/22

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110114 - DISTRICT FOUR OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110114-110114 - DISTRICT FOUR OPERATING									
58201					.00	.00	.00	BEGINNING BALANCE	
09/30/21	11-1				50,000.00			POSTED FROM BUDGET SYSTEM	
11/15/21	21-2		V45122	210801 UNITED WAY OF WE		1,000.00	.00	CC@CHRISTMAS/BENDER	
11/15/21	21-2		V45118	164700 THE ARC GATEWAY		1,000.00	.00	ADULT ENRCHMNT/BENDER	
11/30/21	21-2		10203815	426639 ONBIKES PENSACOL		1,000.00	.00	BIKES/BENDER	
12/27/21	21-3		10204649	423638 EPPS CHRISTIAN C		1,000.00	.00	THANKSGIVING/BENDER	
03/10/22	21-6		10206815	429004 BOOKER T WASHING		500.00	.00	EQUIP,UNIFORMS/BENDER	
05/03/22	21-8		10208358	429151 GENERAL DANIEL C		5,000.00	.00	GEOTECH EXPLOR/BENDER	
05/10/22	21-8		10208587	427321 GREATER PENSACOL		2,500.00	.00	5THANNLGOLFBALL/BENDE	
06/14/22	21-9		10209483	429258 ESCAMBIA CO SHER		1,500.00	.00	MOVIE NIGHT/BENDER	
08/09/22	21-11		10211064	429357 NISSI WORLDWIDE		943.70	.00	FASHIONED MORE/BENDER	
08/16/22	25-11		22ABA119		102,718.00			22ABA119-INTERN ALLOCATIO	
08/18/22	17-11	PR065746-01		V0000039 KRISPY KREME			69.45		
08/18/22	17-11	PR065747-01		V0000039 KRISPY KREME			31.98		
08/18/22	17-11	PR065748-01		V0000039 KRISPY KREME			36.98		
08/19/22	21-11	PR065746-01	903000	V0000039 KRISPY KREME		69.45	-69.45	BENDER/BLUEANGEL WKND	
08/19/22	21-11	PR065747-01	903000	V0000039 KRISPY KREME		31.98	-31.98	BENDER/BLUEANGEL WKND	
08/19/22	21-11	PR065748-01	903000	V0000039 KRISPY KREME		36.98	-36.98	BENDER/BLUEANGEL WKND	
09/07/22	21-12		10211998	420536 YOUTH ASSOC OF N		500.00	.00	WORLD SERIES/BENDER	
09/13/22	24-12		06022001336			-1.87		REIMB SLS TX/CRAWLEY,ANGE	
09/15/22	17-12	PR066453-01		429505 PARLOR DOUGHNUTS			26.85		
09/16/22	21-12	PR066453-01	903035	429505 PARLOR DOUGHNUTS		26.85	-26.85	CRAWLEY/COR/MED HRNG	
10/04/22	21-13		10212804	162025 PENSACOLA STATE		1,000.00	.00	SALUTE1STRSPNDR/BENDE	
10/18/22	21-13		10213249	426079 PENSACOLA COUNCI		1,000.00	.00	WLCM RCPTN/BENDER	
TOTAL				AIDS TO PRIVATE ORGANIZ.	152,718.00	17,107.09	.00		135,610.91
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					152,718.00	17,107.09	.00		135,610.91
TOTAL TOTAL COST CNTR - DISTRICT FOUR OPERA					152,718.00	17,107.09	.00		135,610.91

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:33:39

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 7
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '1101%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/22 THRU 13/22

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110115 - DISTRICT FIVE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110115-110115 - DISTRICT FIVE OPERATING									
58201						.00		.00	BEGINNING BALANCE
09/30/21	11-1				50,000.00				POSTED FROM BUDGET SYSTEM
11/01/21	21-2		10203122	051523 ESCAMBIA COUNTY		1,500.00		.00	2-4HSCHOLARSHIP/BARRY
11/01/21	21-2		10203121	426762 ENSLEY YOUTH SPO		3,000.00		.00	FTBL UNIFORMS/BARRY
11/15/21	21-2		V45122	210801 UNITED WAY OF WE		2,500.00		.00	CC@CHRISTMAS/BARRY
11/30/21	21-2		10203815	426639 ONBIKES PENSACOL		1,000.00		.00	BIKES/BARRY
01/31/22	21-4		10205642	421979 WALNUT HILL RURI		1,868.04		.00	HERITAGE FSTVL/BARRY
02/04/22	21-5		10205860	426844 PINE FOREST HIGH		1,500.00		.00	PFHS FTBL STFNL/BARRY
03/07/22	21-6		10206648	T0027632 J M TATE HIGH SC		1,220.94		.00	FACULTY EVENT/BARRY
03/08/22	21-6		V46456	427065 MENS BARN MEETIN		1,500.00		.00	MEETING 1/13/22 BARRY
03/10/22	21-6		10206891	T0027632 J M TATE HIGH SC		1,500.00		.00	CHEER ST COMP/BARRY
04/04/22	21-7		10207475	421516 ESCAMBIA CO PUBL		500.00		.00	SHINING STARS/BARRY
05/10/22	21-8		10208645	426771 R C LIPSCOMB ELE		421.47		.00	VET DAY PARADE/BARRY
05/13/22	21-8		10208783	072773 GULF COAST KIDS		1,000.00		.00	BRKNG SLNC LNCH/BARRY
05/13/22	21-8		10208713	421220 BARRINEAU PARK H		1,714.43		.00	SPRING FESTIVAL/BARRY
06/14/22	21-9		10209501	426241 HADJI SHRINE TEM		5,000.00		.00	GOLF TOURNAMENT/BARRY
08/16/22	25-11		22ABA119	224,389.00					22ABA119-INTERN ALLOCATIO
08/22/22	21-11		10211367	429358 AMERICAN LEGION		500.00		.00	GIRLS ST TRNMNT/BARRY
TOTAL				AIDS TO PRIVATE ORGANIZ.		274,389.00		.00	249,664.12
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					274,389.00	24,724.88		.00	249,664.12
TOTAL TOTAL COST CNTR - DISTRICT FIVE OPERA					274,389.00	24,724.88		.00	249,664.12

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:33:39

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 8
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '1101%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/22 THRU 13/22

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110190 - CARES REIMBURSED

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-56000-56200-11-1101-110190-110190 - CARES REIMBURSED									
58101					.00	.00	.00	BEGINNING BALANCE	
09/30/21	11-1				.00			POSTED FROM BUDGET SYSTEM	
10/01/21	11-1				.00				
10/25/21	17-1	211528-01		427708 MAGELLAN ADVISOR			473,748.00	ENC CARRY FRWRD-M211528	
11/22/21	21-2	211528-01	V45171	427708 MAGELLAN ADVISOR		138,640.80	-138,640.80	BROADBAND PROJ	
12/03/21	13-2					473,748.00		SBA22017-EXP PO CARRY FWD	
01/11/22	21-4	211528-01	V45746	427708 MAGELLAN ADVISOR		138,640.80	-138,640.80	BROADBAND PROJ	
01/19/22	19-4		22000801			19,904.00		RECLASS	
03/23/22	21-6	211528-01	V46637	427708 MAGELLAN ADVISOR		182,757.60	-182,757.60	BROADBAND PROJ	
04/26/22	21-7	211528-01	V47090	427708 MAGELLAN ADVISOR		13,708.80	-13,708.80	BROADBAND PROJ	
08/19/22	25-11		22ABA128			25,000.00		22ABA128-COVER SHORT G FD	
TOTAL				AIDS TO GOVERNMENT AGENCY	498,748.00	493,652.00	.00		5,096.00
58201					.00	.00	.00	BEGINNING BALANCE	
09/30/21	11-1				.00			POSTED FROM BUDGET SYSTEM	
TOTAL				AIDS TO PRIVATE ORGANIZ.	.00	.00	.00		.00
58301					.00	.00	.00	BEGINNING BALANCE	
09/30/21	11-1				.00			POSTED FROM BUDGET SYSTEM	
11/09/21	21-2		10203378	CF006982 NHUNG NGUYEN		3,000.00	.00	RE CK#10197798	
12/14/21	21-3		10204200	CF004946 GARLAND MCCARY		3,000.00	.00	RE CK#10195870	
01/19/22	13-4					6,000.00		22SBA32-APP FND CARES ACT	
TOTAL				OTHER GRANTS & AIDS	6,000.00	6,000.00	.00		.00
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					504,748.00	499,652.00	.00		5,096.00
TOTAL TOTAL COST CNTR - CARES REIMBURSED					504,748.00	499,652.00	.00		5,096.00
TOTAL FUND - GENERAL FUND					1,466,163.00	638,851.55	.00		827,311.45
TOTAL REPORT					1,466,163.00	638,851.55	.00		827,311.45

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:35:10

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/23 THRU 13/23

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110111 - DISTRICT ONE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110111-110111 - DISTRICT ONE OPERATING									
58201			AIDS TO PRIVATE ORGANIZ.		.00	.00	.00	BEGINNING BALANCE	
09/30/22	11-1				50,000.00			POSTED FROM BUDGET SYSTEM	
10/25/22	21-1		10213426	425248 CANTONMENT FOOTB		3,000.00	.00	UNFRM,SPRKSYSM/BERGOS	
11/08/22	21-2		10213810	427952 ESCAMBIA HIGH SC		1,000.00	.00	BOYS BSKTBL/BERGOSH	
11/21/22	21-2		10214234	429713 KNOWLEDGE MINIST		500.00	.00	BRKFST W/SANTA/BERGOS	
11/21/22	21-2		10214283	422483 THE GLOBAL CORNE		500.00	.00	PASSPORT PRGM/BERGOSH	
11/21/22	21-2		10214300	T0027356 WEST FLORIDA HIG		1,000.00	.00	UNIFORMS/BERGOSH	
11/21/22	21-2		10214262	162025 PENSACOLA STATE		1,000.00	.00	SLT1STRSPNDR/BERGOSH	
12/06/22	21-3		10214617	426714 GULF COAST COUNC		7,500.00	.00	MBRSHP EXPNS/BERGOSH	
12/09/22	21-3		10214926	426639 ONBIKES PENSACOL		1,750.00	.00	2022 WWR/BERGOSH	
01/04/23	21-4		10215340	428726 ESCAMBIA HS QUAR		1,000.00	.00	FOOTBALL PRGM/BERGOSH	
01/04/23	21-4		10215333	428646 ECOMFORT INC		1,000.00	.00	THANKSGIVING/BERGOSH	
01/09/23	25-4		ABA23029		86,272.00			ABA23029-DISCRET FD FY23	
01/10/23	21-4		10215527	426844 PINE FOREST HIGH		1,000.00	.00	BOYS BSKTBL/BEGOSH	
01/10/23	21-4		V50535	051400 ESCAMBIA COMMUNI		1,000.00	.00	CC CHRISTMAS/BERGOSH	
01/30/23	21-4		10216027	429937 FEDERALIST SOCIE		642.26	.00	CHJSTCMUNIZ/BERGOSH	
02/14/23	21-5		10216620	429915 THE CENTRE FOR E		2,493.84	.00	HOPE FORE HOLES/BERGOS	
02/22/23	21-5		10216664	T0024067 AMERICAN CANCER		2,500.00	.00	MAKINGSTRIDES/BERGOSH	
04/10/23	21-7		10218256	428747 PENSACOLA HIGH S		1,000.00	.00	UNIFORMS,HATS/BERGOSH	
05/09/23	21-8		10218949	430385 COVENANT HOSPICE		2,500.00	.00	ART OF FASHION/BERGOS	
05/15/23	21-8		10219359	430405 PINE FOREST GIRL		2,498.84	.00	SOFTBALL/BERGOSH	
05/15/23	21-8		10219363	425930 ESCAMBIA COUNTY		2,500.00	.00	FOUNDERS DAY/BERGOSH	
05/15/23	21-8		10219264	421516 ESCAMBIA CO PUBL		5,000.00	.00	BIKES/BERGOSH	
05/23/23	21-8		10219599	426064 PINK RIBBON PENS		2,500.00	.00	TENNSCALCUTTA/BERGOSH	
05/26/23	25-8		ABA23103		-20,959.00			ABA23103 DIST1/AIDS>KLDK	
06/30/23	21-9		10220697	230123 WSRE-TV FOUNDATI		3,000.00	.00	WINE&FOOD CLSC/BERGOS	
07/25/23	25-10		ABA23147		-4,000.00			ABA23147 NHS YOUTH OUTRC	
08/15/23	21-11		10221612	426664 MINISTRY VILLAGE		2,000.00	.00	MVO APPRC MEAL/BERGOS	
08/21/23	21-11		V53864	163403 PERDIDO KEY AREA		4,000.00	.00	STAR SPG SALUT/BERGOS	
08/22/23	21-11		10221791	427666 PACE CENTER FOR		1,500.00	.00	10TH ANNIV/BERGOSH	
08/29/23	21-11		V53964	163403 PERDIDO KEY AREA		5,000.00	.00	VISITOR GUIDES/BERGOS	
08/29/23	21-11		10221979	420459 JUBILEE CHRISTIA		5,000.00	.00	BCKPCK GIVEAWAY/BERGO	
09/06/23	21-12		10222143	430859 IMPACT 100 PENSA		7,500.00	.00	20TH ANNVRSTRY CELEB	
10/02/23	21-13		10222878	426241 HADJI SHRINE TEM		2,000.00	.00	GOLF TRNMNT/BERGOSH	
10/10/23	21-13		10223093	427321 GREATER PENSACOL		2,500.00	.00	GOLF BALL GALA/BERGOS	
TOTAL			AIDS TO PRIVATE ORGANIZ.		111,313.00	74,384.94	.00		36,928.06

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
DATE: 01/22/2026
TIME: 10:35:10

ESCAMBIA COUNTY BOCC
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 2
AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expledgr.account like '58%'
ACCOUNTING PERIODS: 1/23 THRU 13/23

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
COST CENTER - 110111 - DISTRICT ONE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					111,313.00	74,384.94	.00		36,928.06
TOTAL TOTAL COST CNTR - DISTRICT ONE OPERAT					111,313.00	74,384.94	.00		36,928.06

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:35:10

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 3
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expldgr.account like '58%'
 ACCOUNTING PERIODS: 1/23 THRU 13/23

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110112 - DISTRICT TWO OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110112-110112 - DISTRICT TWO OPERATING									
58201						.00		.00	BEGINNING BALANCE
09/30/22	11-1					50,000.00			POSTED FROM BUDGET SYSTEM
01/09/23	25-4		ABA23029			210,941.00			ABA23029-DISCRET FD FY23
05/15/23	21-8		10219358	422919	PILLARS FOR PROM	945.00		.00	BIKE&TRI INITV/KOHLER
05/15/23	21-8		10219316	430460	KIWANIS CLUB OF	1,074.00		.00	ECUA/WRTHSRMVL/KOHLER
05/15/23	21-8		10219285	427321	GREATER PENSACOL	1,500.00		.00	GOLF BALL GALA/KOHLER
05/23/23	21-8		10219658	430512	WONDERS OF THE W	1,000.00		.00	FOOD DRIVE/KOHLER
07/17/23	21-10		10221042	430672	YOUTHS LEFT BEHI	1,500.00		.00	YOUTHSLEFTBHND/KOHLER
07/25/23	25-10		ABA23147			-2,500.00			ABA23147 NHS YOUTH OUTRC
08/15/23	21-11		V53749	430773	NAVY NURSE CORPS	1,000.00		.00	DISCRETIONARY/KOHLER
08/21/23	21-11		V53864	163403	PERDIDO KEY AREA	2,500.00		.00	STAR SPG SALUT/KOHLER
08/21/23	21-11		10221800	426946	RE-ENTRY ALLIANC	5,000.00		.00	THE LODGES/KOHLER
10/10/23	21-13		10223009	430982	CHESTERTON ACADE	2,000.00		.00	BOOKS/KOHLER
TOTAL						258,441.00		.00	241,922.00
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS						258,441.00		.00	241,922.00
TOTAL TOTAL COST CNTR - DISTRICT TWO OPERAT						258,441.00		.00	241,922.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:35:10

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 4
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/23 THRU 13/23

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110113 - DISTRICT THREE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110113-110113 - DISTRICT THREE OPERATING									
58201					.00	.00	.00	BEGINNING BALANCE	
09/30/22	11-1				50,000.00			POSTED FROM BUDGET SYSTEM	
10/25/22	21-1		10213426	425248 CANTONMENT FOOTB		2,000.00	.00	UNFRM,SPRKSYSM/MAY	
11/08/22	21-2		10213737	429695 17:28 MINISTRIES		1,000.00	.00	COH SHELTER/MAY	
11/08/22	21-2		10213810	427952 ESCAMBIA HIGH SC		1,000.00	.00	BOYS BSKTBL/MAY	
11/21/22	21-2		10214234	429713 KNOWLEDGE MINIST		500.00	.00	BRKFST W/SANTA/MAY	
11/21/22	21-2		10214299	T0027356 WEST FLORIDA HIG		4,000.00	.00	BOYS BSKTBL/MAY	
12/06/22	21-3		10214617	426714 GULF COAST COUNC		1,000.00	.00	MBRSHP EXPNS/MAY	
12/09/22	21-3		10214883	081287 HEALTH AND HOPE		1,000.00	.00	CHRISTMAS GALA/MAY	
12/13/22	21-3		10214926	426639 ONBIKES PENSACOL		1,000.00	.00	2022 WWR/MAY	
12/22/22	21-3		10215131	426665 AMERICAN LEGION		500.00	.00	GOLF TOURNAMENT/MAY	
01/04/23	21-4		10215333	428646 ECOMFORT INC		200.00	.00	THANKSGIVING ML/MAY	
01/04/23	21-4		10215340	428726 ESCAMBIA HS QUAR		1,000.00	.00	FOOTBALL PRGM/MAY	
01/09/23	25-4		ABA23029		139,727.00			ABA23029-DISCRET FD FY23	
01/10/23	21-4		V50574	428645 SISTERS OF HOPE		493.15	.00	HERITAGE FSTVL/MAY	
01/10/23	21-4		10215527	426844 PINE FOREST HIGH		1,000.00	.00	BOYS BSKTBL/MAY	
01/10/23	21-4		10215453	425893 BOOKER T WASHING		1,000.00	.00	GIRLS BSKTBL/MAY	
01/10/23	21-4		V50535	051400 ESCAMBIA COMMUNI		10,000.00	.00	CC CHRISTMAS/MAY	
01/18/23	21-4		10215716	428747 PENSACOLA HIGH S		1,000.00	.00	BOYS BSKTBL UNFRM/MAY	
02/07/23	21-5		10216261	425893 BOOKER T WASHING		1,000.00	.00	BOYS BSKTBL/MAY	
03/06/23	21-6		10217152	425893 BOOKER T WASHING		1,000.00	.00	CHORUS 2022-2023/MAY	
04/10/23	21-7		10218256	428747 PENSACOLA HIGH S		1,000.00	.00	UNIFORMS,HATS/MAY	
05/09/23	21-8		V52305	425484 GULF COAST MINOR		500.00	.00	ARTS FOR YOUTH/MAY	
05/09/23	21-8		10219038	422586 GALLERY NIGHT PE		500.00	.00	GALLERY NGHT 4/21/MAY	
05/23/23	21-8		10219617	430521 SOUL ROYALS LLC		500.00	.00	SOUL ROYALS BAND/MAY	
06/20/23	21-9		10220366	430632 PENSACOLA ALUMNA		1,000.00	.00	54TH ANL COTILLION/MA	
06/23/23	17-9	PR073816-01		190693 RETAIL FINANCE C			697.46		
06/23/23	17-9	PR073819-01		190693 RETAIL FINANCE C			394.65		
06/26/23	21-9	PR073816-01	903416	190693 RETAIL FINANCE C		697.46	-697.46	LONG/R.JOHNSON MEMORIAL	
06/26/23	21-9	PR073819-01	903416	190693 RETAIL FINANCE C		394.65	-394.65	LONG/R.JOHNSON MEMORIAL	
07/17/23	21-10		10220887	430704 BOYS & GIRLS CLU		500.00	.00	JUNE JAM/MAY	
07/25/23	25-10		ABA23147		-6,000.00			ABA23147 NHS YOUTH OUTRC	
07/25/23	21-10		10221189	430684 SURVIVORS OF SUB		1,000.00	.00	EVENING SUPPORT/MAY	
08/08/23	21-11		V53572	400967 COUNCIL ON AGING		1,000.00	.00	SR CHILL OUT/MAY	
08/21/23	21-11		10221794	430822 PENSACOLA ALUMNI		500.00	.00	BACK TO SCHOOL/MAY	
08/21/23	21-11		10221726	430821 DERICK BROOKS CH		953.02	.00	PCOLA CELEB CLSC/MAY	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:35:10

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 5
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/23 THRU 13/23

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110113 - DISTRICT THREE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
58201			AIDS TO PRIVATE ORGANIZ. (cont'd)						
08/21/23	21-11		10221836	T0027356 WEST FLORIDA HIG		1,000.00	.00	CHEER TSHIRTS/MAY	
08/29/23	25-11		ABA23180		-6,500.00			ABA23180 HS CC EVNT OTRC	
09/19/23	21-12		10222546	425090 LAMPLIGHTER ACAD		250.00	.00	STAFF SHIRTS/MAY	
10/02/23	21-13		10222919	430962 NEW ROAD TO LEAR		1,500.00	.00	TINATURNER FUNDRS/MAY	
10/10/23	21-13		10223093	427321 GREATER PENSACOL		1,000.00	.00	GOLF BALL GALA/MAY	
10/17/23	21-13		10223334	135012 MOVEMENT FOR CHA		250.00	.00	BANQUET/MAY	
10/22/23	19-13		23003431			500.00		FY23 ACCRUAL	
TOTAL				AIDS TO PRIVATE ORGANIZ.	177,227.00	41,738.28	.00		135,488.72
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					177,227.00	41,738.28	.00		135,488.72
TOTAL TOTAL COST CNTR - DISTRICT THREE OPER					177,227.00	41,738.28	.00		135,488.72

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:35:10

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 6
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/23 THRU 13/23

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110114 - DISTRICT FOUR OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110114-110114 - DISTRICT FOUR OPERATING									
58201						.00		.00	BEGINNING BALANCE
09/30/22	11-1				50,000.00	.00		.00	POSTED FROM BUDGET SYSTEM
10/25/22	21-1		10213426	425248 CANTONMENT FOOTB		1,000.00		.00	UNFRM,SPRKSYSTEM/BENDE
12/09/22	21-3		10214926	426639 ONBIKES PENSACOL		1,000.00		.00	2022 WWR/BENDER
01/04/23	21-4		10215333	428646 ECOMFORT INC		1,000.00		.00	THANKSGIVING/BENDER
01/09/23	25-4		ABA23029		135,611.00			.00	ABA23029-DISCRET FD FY23
01/24/23	21-4		10215903	429910 PTA FLORIDA CONG		1,500.00		.00	FALL FESTIVAL/BENDER
01/26/23	17-4	PR069951-01		190693 RETAIL FINANCE C			260.19		
01/26/23	21-4	PR069951-01	903210	190693 RETAIL FINANCE C		260.19	-260.19		MEACHAM/DESSERTS/EE XMAS
02/14/23	21-5		10216478	430027 BIG BROTHERS BIG		2,000.00		.00	BIG GALA 1/14/BENDER
04/10/23	21-7		10218167	430214 AMERICAS FIRST S		2,500.00		.00	A1S TRAIL/BENDER
04/18/23	21-7		10218432	427321 GREATER PENSACOL		2,500.00		.00	GOLF BALL GALA/BENDER
07/12/23	17-10	PR074041-01		190693 RETAIL FINANCE C			1,585.70		
07/13/23	21-10	PR074041-01	903425	190693 RETAIL FINANCE C		1,585.70	-1,585.70		BENDER/DRINKS,SNACKS/EMPL
07/18/23	24-10		06023000965			-911.32			REIMB BENDER DESCRETION
08/03/23	21-11		V53630	163403 PERDIDO KEY AREA		1,000.00		.00	STAR SPG SALUT/BENDER
08/15/23	21-11		10221628	163403 PERDIDO KEY AREA		1,000.00		.00	STAR SPG SALUT/BENDER
08/21/23	20-11		V53630	163403 PERDIDO KEY AREA		-1,000.00		.00	STAR SPG SALUT/BENDER
09/12/23	21-12		10222328	430859 IMPACT 100 Pensa		1,000.00		.00	20THANNV CELEB/BENDER
09/19/23	21-12		10222457	430921 EVERY CHILD A RE		1,000.00		.00	ANNL BRKFST/BENDER
TOTAL				AIDS TO PRIVATE ORGANIZ.	185,611.00	15,434.57		.00	170,176.43
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					185,611.00	15,434.57		.00	170,176.43
TOTAL TOTAL COST CNTR - DISTRICT FOUR OPERA					185,611.00	15,434.57		.00	170,176.43

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:35:10

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 7
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/23 THRU 13/23

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110115 - DISTRICT FIVE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110115-110115 - DISTRICT FIVE OPERATING									
58201						.00		.00	BEGINNING BALANCE
09/30/22	11-1				50,000.00				POSTED FROM BUDGET SYSTEM
10/25/22	21-1		10213426	425248 CANTONMENT FOOTB		3,000.00		.00	UNFRM, SPRKSYSTEM/BARRY
10/25/22	21-1		10213399	429629 ALGER SULLIVAN H		5,000.00		.00	LOCOMOTV RESTOR/BARRY
11/21/22	21-2		10214299	T0027356 WEST FLORIDA HIG		1,000.00		.00	BOYS BSKTBL/BARRY
12/06/22	21-3		10214617	426714 GULF COAST COUNC		1,000.00		.00	MBRSHP EXPNS/BARRY
12/09/22	21-3		10214883	081287 HEALTH AND HOPE		1,000.00		.00	CHRISTMAS GALA/BARRY
12/09/22	21-3		10214926	426639 ONBIKES PENSACOL		1,000.00		.00	2022 WWR/BARRY
01/04/23	21-4		10215340	428726 ESCAMBIA HS QUAR		1,000.00		.00	FOOTBALL PRGM/BARRY
01/09/23	25-4		ABA23029		249,664.00				ABA23029-DISCRET FD FY23
01/10/23	21-4		V50535	051400 ESCAMBIA COMMUNI		3,000.00		.00	CC CHRISTMAS/BARRY
04/10/23	21-7		10218256	428747 PENSACOLA HIGH S		500.00		.00	UNIFORMS,HATS/BERRY
04/24/23	21-7		10218678	430262 TATE HIGH SOFTBA		1,000.00		.00	SOFTBALL/BARRY
05/09/23	21-8		10219114	430384 PTA FLORIDA CONG		500.00		.00	SPRING CARNIVAL/BARRY
05/23/23	21-8		10219451	421220 BARRINEAU PARK H		1,588.30		.00	GATHERING/BARRY
07/25/23	25-10		ABA23147		-2,500.00				ABA23147 NHS YOUTH OUTRC
08/01/23	21-11		10221282	426241 HADJI SHRINE TEM		5,000.00		.00	GOLF TOURNAMENT/BARRY
10/17/23	21-13		10223283	430921 EVERY CHILD A RE		1,000.00		.00	ANNL BRKFST/BARRY
TOTAL				AIDS TO PRIVATE ORGANIZ.	297,164.00	25,588.30		.00	271,575.70
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					297,164.00	25,588.30		.00	271,575.70
TOTAL TOTAL COST CNTR - DISTRICT FIVE OPERA					297,164.00	25,588.30		.00	271,575.70
TOTAL FUND - GENERAL FUND					1,029,756.00	173,665.09		.00	856,090.91
TOTAL REPORT					1,029,756.00	173,665.09		.00	856,090.91

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:36:28

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/24 THRU 13/24

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110111 - DISTRICT ONE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110111-110111 - DISTRICT ONE OPERATING									
58201					.00	.00	.00	BEGINNING BALANCE	
09/29/23	11-1				50,000.00			POSTED FROM BUDGET SYSTEM	
10/23/23	21-1		V54879	163403 PERDIDO KEY AREA		2,000.00	.00	HOMETOWN COMM/BERGOSH	
10/23/23	21-1		10223533	431034 NORTHWEST FLORID		10,000.00	.00	AC RPLCMNT/BERGOSH	
11/27/23	21-2		10224343	420786 TATE BASEBALL BO		1,000.00	.00	AGGIE CLASSIC/BERGOSH	
11/27/23	21-2		10224202	423382 CANTONMENT SPORT		1,500.00	.00	SEASON EXP/BERGOSH	
12/05/23	21-3		V55417	051400 ESCAMBIA COMMUNI		1,000.00	.00	CC CHRISTMAS/BERGOSH	
12/11/23	21-3		10224659	426639 ONBIKES PENSACOL		1,500.00	.00	2023 WWR/BERGOSH	
12/13/23	21-3		10224503	T0024067 AMERICAN CANCER		3,807.73	.00	MAKING STRIDES/BERGOSH	
12/18/23	21-3		10224812	431166 MEDICAL EDUCATIO		7,500.00	.00	YTHSPRTSUMMIT/BERGOSH	
12/22/23	21-3		10224904	430385 COVENANT HOSPICE		3,000.00	.00	MY WISH PRGRM/BERGOSH	
01/09/24	21-4		10225149	428646 ECOMFORT INC		1,000.00	.00	THANKSGIVING/BERGOSH	
02/05/24	21-5		10226040	230123 WSRE-TV FOUNDATI		3,000.00	.00	WINE&FOODCLSC/BERGOSH	
02/05/24	21-5		10225815	430214 AMERICAS FIRST S		7,500.00	.00	AIS TRAIL/BERGOSH	
02/16/24	13-5				36,928.00			SBA24024 ACTL FB CARRY FW	
02/27/24	21-5		10226582	426714 GULF COAST COUNC		5,000.00	.00	RECRUITING/BERGOSH	
04/05/24	20-7		10224202	423382 CANTONMENT SPORT		-1,500.00	.00	SEASON EXP/BERGOSH	
04/16/24	19-7		24001484			1,500.00		VOID CK 10224202 AB	
05/07/24	21-8		10228593	423650 SOCIETY OF ST VI		1,000.00	.00	AWC GALA/BERGOSH	
05/07/24	21-8		10228522	427321 GREATER PENSACOL		2,500.00	.00	GOLFBALL GALA/BERGOSH	
05/07/24	21-8		10228570	427666 PACE CENTER FOR		3,000.00	.00	EVENT DEPOSIT/BERGOSH	
05/13/24	21-8		10228766	082344 HUMANE SOCIETY O		3,000.00	.00	FUR BALL/BERGOSH	
05/14/24	17-8	PR082456-01		190693 RETAIL FINANCE C			1,000.00		
05/17/24	21-8	PR082456-01	903864	190693 RETAIL FINANCE C		1,000.00	-1,000.00	MITCHELL/ROSAMOND JOHNSON	
06/17/24	21-9		10229772	162559 PENSACOLA OPERA		1,000.00	.00	ROCK RUNWAY/BERGOSH	
07/08/24	21-10		10230214	426241 HADJI SHRINE TEM		2,500.00	.00	GOLF TOURNMNT/BERGOSH	
09/10/24	21-12		10231765	425930 ESCAMBIA COUNTY		2,500.00	.00	FOUNDERS DAY/BERGOSH	
TOTAL				AIDS TO PRIVATE ORGANIZ.	86,928.00	64,307.73	.00		22,620.27
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					86,928.00	64,307.73	.00		22,620.27
TOTAL TOTAL COST CNTR - DISTRICT ONE OPERAT					86,928.00	64,307.73	.00		22,620.27

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:36:28

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 2
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/24 THRU 13/24

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110112 - DISTRICT TWO OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110112-110112 - DISTRICT TWO OPERATING									
58201						.00		.00	BEGINNING BALANCE
09/29/23	11-1				50,000.00				POSTED FROM BUDGET SYSTEM
12/04/23	21-3		10224373	427099 AMIKIDS PENSACOL		2,500.00			.00 FIRE & ICE/KOHLER
12/05/23	21-3		V55417	051400 ESCAMBIA COMMUNI		1,000.00			.00 CC CHRISTMAS/KOHLER
12/11/23	21-3		10224659	426639 ONBIKES PENSACOL		1,750.00			.00 2023 WWR/KOHLER
12/11/23	21-3		10224504	431130 AMERICAS HEROES		2,500.00			.00 WARRIOR HOOKUP/KOHLER
01/12/24	21-4		10225373	422056 GULF COAST VETER		2,500.00			.00 VETERANS PARADE/KOHLER
02/16/24	13-5				241,922.00				SBA24024 ACTL FB CARRY FW
03/19/24	21-6		10227082	061124 FILIPINO-AMERICA		2,500.00			.00 ASSOC EXPENSES/KOHLER
04/05/24	20-7		10224504	431130 AMERICAS HEROES		-2,500.00			.00 WARRIOR HOOKUP/KOHLER
04/16/24	19-7		24001480			2,500.00			VOID CK 10224504 AB
04/16/24	21-7		10227893	431590 FRANK MARSTON PO		1,000.00			.00 BOYS STATE PRGM/KOHLER
05/07/24	21-8		10228522	427321 GREATER PENSACOL		2,000.00			.00 GOLF BALL GALA/KOHLER
05/13/24	21-8		10228789	431662 MASONIC CHARITIE		1,000.00			.00 GBML347 SEA NO LIMITS
05/13/24	21-8		10228766	082344 HUMANE SOCIETY O		2,500.00			.00 FUR BALL/KOHLER
05/29/24	21-8		10229191	429258 ESCAMBIA CO SHER		1,000.00			.00 BLAZER ACAD/KOHLER
05/29/24	21-8		10229290	431704 THE HOPE CENTER-		1,000.00			.00 OPERATING EXP/KOHLER
07/16/24	21-10		10230561	430672 YOUTHS LEFT BEHI		1,000.00			.00 YOUTH TRIP/KOHLER
09/10/24	21-12		10231855	430460 KIWANIS CLUB OF		1,700.00			.00 WREATHS (WAA)/KOHLER
TOTAL					291,922.00	23,950.00			.00 267,972.00
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					291,922.00	23,950.00			.00 267,972.00
TOTAL TOTAL COST CNTR - DISTRICT TWO OPERAT					291,922.00	23,950.00			.00 267,972.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:36:28

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 3
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/24 THRU 13/24

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110113 - DISTRICT THREE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110113-110113 - DISTRICT THREE OPERATING									
58201					.00	.00	.00	BEGINNING BALANCE	
09/29/23	11-1				50,000.00			POSTED FROM BUDGET SYSTEM	
10/22/23	19-1		24000130			-500.00		FY23 REV ACCR	
10/23/23	21-1		10223523	120237 LATINO MEDIA GUL		500.00		HISPANICHTRTGGALA/MAY	.00
10/31/23	21-1		10223664	429713 KNOWLEDGE MINIST		500.00		BRKFST W/SANTA/MAY	.00
10/31/23	21-1		10223633	428588 ESCAMBIA CO SICK		500.00		GOLF TOURNAMENT/MAY	.00
10/31/23	21-1		10223687	161198 PENSACOLA ALUMNI		1,000.00		GOLF TOURNAMENT/MAY	.00
11/07/23	21-2		10223834	431066 RECLAIMING OUR Y		1,000.00		ALUMNI BSKTBLGAME/MAY	.00
11/13/23	21-2		10223919	431076 DONALDSON EDGE A		500.00		BREASTCANCER EVNT/MAY	.00
11/27/23	21-2		10224343	420786 TATE BASEBALL BO		500.00		AGGIE CLASSIC/MAY	.00
11/27/23	21-2		10224366	431109 ZETAS CRADLE - G		500.00		75TH ZETAVERSARY/MAY	.00
11/27/23	21-2		10224202	423382 CANTONMENT SPORT		1,500.00		SEASON EXPENSES/MAY	.00
12/04/23	21-3		10224372	426665 AMERICAN LEGION		500.00		GOLF TOURNAMENT/MAY	.00
12/05/23	21-3		V55417	051400 ESCAMBIA COMMUNI		10,000.00		CC CHRISTMAS/MAY	.00
12/11/23	21-3		10224553	430921 EVERY CHILD A RE		1,000.00		PROGRAM RESOURCES/MAY	.00
12/11/23	21-3		10224659	426639 ONBIKES PENSACOL		2,000.00		2023 WWR/MAY	.00
01/09/24	21-4		10225237	431205 PENSACOLA OMEGA		800.00		STEM/SCHOLARSHIP/MAY	.00
01/12/24	21-4		10225423	426844 PINE FOREST HIGH		1,000.00		BOYS BASKETBALL/MAY	.00
01/12/24	21-4		10225373	422056 GULF COAST VETER		1,000.00		VETERANS PARADE/MAY	.00
01/12/24	21-4		10225303	425893 BOOKER T WASHING		1,000.00		BOYS BASKETBALL/MAY	.00
01/12/24	21-4		10225303	425893 BOOKER T WASHING		1,000.00		GIRLS BASKETBALL/MAY	.00
01/12/24	21-4		10225350	427952 ESCAMBIA HIGH SC		1,000.00		BOYS BASKETBALL/MAY	.00
01/16/24	17-4	PR079046-01		V0000060 ORIGINAL HONEY B			722.24		
01/16/24	17-4	PR079047-01		190693 RETAIL FINANCE C			241.28		
01/16/24	17-4	PR079048-01		V0000739 PA ACQUISITION C			67.00		
01/16/24	17-4	PR079049-01		V0000016 TARGET			86.32		
01/16/24	17-4	PR079050-01		V0000016 TARGET			957.92		
01/16/24	17-4	PR079051-01		230362 WALMART INC.			1,257.55		
01/16/24	17-4	PR079052-01		190693 RETAIL FINANCE C			56.62		
01/16/24	17-4	PR079053-01		190693 RETAIL FINANCE C			148.76		
01/16/24	17-4	PR079054-01		230362 WALMART INC.			148.22		
01/16/24	17-4	PR079055-01		V0000739 PA ACQUISITION C			139.21		
01/16/24	17-4	PR079056-01		424010 BAILEYS PRODUCE			224.00		
01/19/24	17-4	PR079221-01		230362 WALMART INC.			42.88		
01/19/24	17-4	PR079222-01		230362 WALMART INC.			29.76		
01/19/24	17-4	PR079223-01		230362 WALMART INC.			157.80		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:36:28

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 4
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/24 THRU 13/24

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110113 - DISTRICT THREE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
58201									
01/19/24	17-4			230362 WALMART INC.			69.00		
01/22/24	21-4		10225528	427952 ESCAMBIA HIGH SC		1,000.00	.00	GIRLS BSKTBL/MAY	
01/22/24	21-4	PR079046-01	903685	V0000060 ORIGINAL HONEY B		722.24	-722.24	LONG/COM CNTR THK GVWY	
01/22/24	21-4	PR079047-01	903685	190693 RETAIL FINANCE C		241.28	-241.28	LONG/BRNSV CHSTMS EVNT	
01/22/24	21-4	PR079048-01	903685	V0000739 PA ACQUISITION C		67.00	-67.00	LONG/BRNSV CHSTMS EVNT	
01/22/24	21-4	PR079049-01	903685	V0000016 TARGET		86.32	-86.32	LONG/BRNSV CHSTMS EVNT	
01/22/24	21-4	PR079050-01	903685	V0000016 TARGET		957.92	-957.92	LONG/BRNSV CHSTMS EVNT	
01/22/24	21-4	PR079051-01	903685	230362 WALMART INC.		1,257.55	-1,257.55	LONG/BRNSV CHSTMS EVNT	
01/22/24	21-4	PR079052-01	903685	190693 RETAIL FINANCE C		56.62	-56.62	LONG/BRNSV CHSTMS EVNT	
01/22/24	21-4	PR079053-01	903685	190693 RETAIL FINANCE C		148.76	-148.76	LONG/BRNSV CHSTMS EVNT	
01/22/24	21-4	PR079054-01	903685	230362 WALMART INC.		148.22	-148.22	LONG/BRNSV CHSTMS EVNT	
01/22/24	21-4	PR079055-01	903685	V0000739 PA ACQUISITION C		139.21	-139.21	LONG/BRNSV CHSTMS EVNT	
01/22/24	21-4	PR079056-01	903685	424010 BAILEYS PRODUCE		224.00	-224.00	LONG/BRNSV CHSTMS EVNT	
01/22/24	21-4	PR079221-01	903685	230362 WALMART INC.		42.88	-42.88	WILLIAMS/BRNSVL XMAS EVEN	
01/22/24	21-4	PR079222-01	903685	230362 WALMART INC.		29.76	-29.76	WILLIAMS/BRNSVL XMAS EVEN	
01/22/24	21-4	PR079223-01	903685	230362 WALMART INC.		157.80	-157.80	WILLIAMS/BRNSVL XMAS EVEN	
01/22/24	21-4	PR079225-01	903685	230362 WALMART INC.		69.00	-69.00	WILLIAMS/BRNSVL XMAS EVEN	
01/23/24	17-4	PR079279-01		230362 WALMART INC.			52.84		
01/24/24	17-4	PR079471-01		V0000060 ORIGINAL HONEY B			722.24		
01/25/24	21-4	PR079279-01	903703	230362 WALMART INC.		52.84	-52.84	PARKER/SUPP/FOAM PLATES	
01/25/24	21-4	PR079471-01	903703	V0000060 ORIGINAL HONEY B		722.24	-722.24	PRESSLEY/CMTY CNTR X-MAS	
02/16/24	13-5			135,489.00				SBA24024 ACTL FB CARRY FW	
03/05/24	21-6		10226676	426558 BLACK FIST OUT R		250.00	.00	REVIVAL EXP/MAY	
03/12/24	21-6		10227030	T0027356 WEST FLORIDA HIG		1,000.00	.00	GIRLS BSKTBL/MAY	
03/12/24	21-6		10226868	431469 BLACK GIRLZ MAGI		1,000.00	.00	MAJOR MOVES LLC/MAY	
04/05/24	20-7		10224202	423382 CANTONMENT SPORT		-1,500.00	.00	SEASON EXPENSES/MAY	
04/08/24	21-7		10227716	422342 NATIONAL COALITI		500.00	.00	EXCELLANCE AWARDS/MAY	
04/15/24	21-7		10227965	424143 MY BROTHERS AND		500.00	.00	DAD-DAUGHTER DATE/MAY	
04/16/24	19-7		24001484			1,500.00		VOID CK 10224202 AB	
04/16/24	21-7		10227893	431590 FRANK MARSTON PO		250.00	.00	BOYS STATE PRGM/MAY	
05/13/24	21-8		10228766	082344 HUMANE SOCIETY O		1,000.00	.00	FUR BALL/MAY	
05/14/24	21-8		10228802	431034 NORTHWEST FLORID		500.00	.00	WORLD ELDER ABUSE/MAY	
05/14/24	17-8	PR082456-02		190693 RETAIL FINANCE C			246.31		
05/17/24	21-8	PR082456-02	903864	190693 RETAIL FINANCE C		246.31	-246.31	MITCHELL/ROSAMOND JOHNSON	
06/04/24	21-9		10229365	429713 KNOWLEDGE MINIST		2,500.00	.00	AAU DISTR OLYMP/MAY	
06/10/24	21-9		10229618	431718 ROSA VERDE FOUND		500.00	.00	FEEDING PRGRM/MAY	
06/10/24	21-9		10229644	431717 THE JACK AND JIL		500.00	.00	COLLEGE TOUR/MAY	
06/10/24	21-9		10229550	427321 GREATER PENSACOL		1,000.00	.00	GOLF BALL GALA/MAY	
06/13/24	17-9	PR083315-01		190693 RETAIL FINANCE C			446.91		

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:36:28

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 5
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/24 THRU 13/24

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110113 - DISTRICT THREE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
58201			AIDS TO PRIVATE ORGANIZ. (cont'd)						
06/13/24	21-9	PR083315-01	903894	190693	RETAIL FINANCE C	446.91	-446.91	LONG/R. JOHNSON MEM EVT	
06/13/24	21-9	PR083316-01	903894	190693	RETAIL FINANCE C	745.08	-745.08	LONG/R. JOHNSON MEM EVT	
06/13/24	17-9	PR083316-01		190693	RETAIL FINANCE C		745.08		
06/13/24	17-9	PR083316-02		190693	RETAIL FINANCE C		.10		
06/13/24	21-9	PR083316-02	903894	190693	RETAIL FINANCE C	.10	- .10	LONG/R. JOHNSON MEM EVT	
06/26/24	25-9		ABA24042			-6,546.00		ABA24042 OUTRCH TKS XMA	
07/01/24	21-10		10230030	161198	PENSACOLA ALUMNI	1,000.00	.00	SPRING KAPPA TRIP/MAY	
07/12/24	25-10		BA24132			-6,500.00		ABA24132-SPRT CTR OUTRCH	
07/23/24	21-10		10230652	431846	PENSACOLA REDD D	500.00	.00	UNIFORM SHIRTS/MAY	
08/20/24	21-11		10231395	431930	THE BIRTHDAY PAR	250.00	.00	BDAY PARTY SUPPL/MAY	
08/20/24	21-11		10231350	420459	JUBILEE CHRISTIA	500.00	.00	BACKPACKS/MAY	
08/20/24	21-11		10231366	135012	MOVEMENT FOR CHA	1,000.00	.00	JUNETEENTH/MAY	
08/27/24	21-11		10231468	422586	GALLERY NIGHT PE	500.00	.00	MAR GALLERY NIGHT/MAY	
08/27/24	21-11		10231506	422343	PENSACOLA BRANCH	1,000.00	.00	FREEDOM FUND BANQ/MAY	
08/27/24	21-11		10231551	430672	YOUTHS LEFT BEHI	1,000.00	.00	COMMUNITY FORUM/MAY	
08/27/24	21-11		10231504	421183	PAR FOUR CHARITI	2,500.00	.00	GOLF TOURNAMENT/MAY	
08/29/24	25-11		ABA24161			6,546.00		ABA24161 OMB VCHR EXPS	
09/10/24	21-12		10231727	430704	BOYS & GIRLS CLU	230.75	.00	JUNE JAM/MAY	
09/13/24	17-12	PR086116-01		190693	RETAIL FINANCE C		487.30		
09/13/24	17-12	PR086117-01		V0001240	DICK'S SPORTING		1,453.32		
09/13/24	17-12	PR086118-01		141495	NEW ACADEMY HOLD		1,789.85		
09/13/24	17-12	PR086119-01		V0001240	DICK'S SPORTING		-101.40		
09/16/24	21-12		10231969	432062	2WINS INC	500.00	.00	2ND COMMUNITYGALA/MAY	
09/20/24	21-12	PR086116-01	904056	190693	RETAIL FINANCE C	487.30	-487.30	LONG/CC OUTREACH EVENT	
09/20/24	21-12	PR086117-01	904056	V0001240	DICK'S SPORTING	1,453.32	-1,453.32	LONG/YTH FOOTBALL EQUIP	
09/20/24	21-12	PR086118-01	904056	141495	NEW ACADEMY HOLD	1,789.85	-1,789.85	LONG/YTH FOOTBALL EQUIP	
09/20/24	21-12	PR086119-01	904056	V0001240	DICK'S SPORTING	-101.40	101.40	LONG/REIMBURSE-TAXES	
10/01/24	21-13		10232515	161198	PENSACOLA ALUMNI	500.00	.00	BACK TO SCHOOL/MAY	
10/01/24	21-13		10232502	422342	NATIONAL COALITI	1,000.00	.00	LNCHN BOOKLETS/MAY	
10/15/24	21-13		10232879	432175	HYPE PENSACOLA I	396.37	.00	FOOD CATER/MAY	
10/15/24	21-13		10232968	430684	SURVIVORS OF SUB	500.00	.00	15TH ANNL CELEBR/MAY	
TOTAL			AIDS TO PRIVATE ORGANIZ.			178,989.00	57,368.23		121,620.77
TOTAL 1ST SUBTOTAL			- GRANTS AND AIDS			178,989.00	57,368.23	.00	121,620.77
TOTAL TOTAL COST CNTR			- DISTRICT THREE OPER			178,989.00	57,368.23	.00	121,620.77

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:36:28

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 6
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expldgr.account like '58%'
 ACCOUNTING PERIODS: 1/24 THRU 13/24

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110114 - DISTRICT FOUR OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110114-110114 - DISTRICT FOUR OPERATING									
58201			AIDS TO PRIVATE ORGANIZ.		.00	.00	.00	BEGINNING BALANCE	
09/29/23	11-1				50,000.00			POSTED FROM BUDGET SYSTEM	
10/23/23	21-1		10223537	426079 PENSACOLA COUNCI		2,500.00	.00	JUAN SEBASTION/BENDER	
11/17/23	21-2		10224125	429713 KNOWLEDGE MINIST		250.00	.00	BRKFST W/SANTA/BENDER	
11/27/23	21-2		10224202	423382 CANTONMENT SPORT		1,500.00	.00	SEASON EXP/BENDER	
12/05/23	21-3		V55417	051400 ESCAMBIA COMMUNI		1,000.00	.00	CC CHRISTMAS/BENDER	
12/18/23	21-3		10224821	426639 ONBIKES PENSACOL		1,000.00	.00	2023 WWR/BENDER	
01/12/24	21-4		10225372	072773 GULF COAST KIDS		2,000.00	.00	BTS LUNCHEON/BENDER	
01/17/24	25-4		ABA24044		-2,500.00			ABA24044 D4 DISCRETIONAR	
01/23/24	21-4		10225522	428646 ECOMFORT INC		1,000.00	.00	THANKSGIVING/BENDER	
02/16/24	13-5				170,177.00			SBA24024 ACTL FB CARRY FW	
04/05/24	20-7		10224202	423382 CANTONMENT SPORT		-1,500.00	.00	SEASON EXP/BENDER	
04/16/24	19-7		24001484			1,500.00		VOID CK 10224202 AB	
04/16/24	21-7		10227893	431590 FRANK MARSTON PO		500.00	.00	BOYS STATE PRGM/BENDE	
05/07/24	21-8		10228522	427321 GREATER PENSACOL		2,500.00	.00	GOLF BALL GALA/BENDER	
06/04/24	21-9		10229378	161197 PENSACOLA AREA C		5,000.00	.00	USS MCCOOL/BENDER	
TOTAL			AIDS TO PRIVATE ORGANIZ.		217,677.00	17,250.00	.00		200,427.00
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					217,677.00	17,250.00	.00		200,427.00
TOTAL TOTAL COST CNTR - DISTRICT FOUR OPERA					217,677.00	17,250.00	.00		200,427.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:36:28

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 7
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/24 THRU 13/24

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110115 - DISTRICT FIVE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110115-110115 - DISTRICT FIVE OPERATING									
58201			AIDS TO PRIVATE ORGANIZ.		.00	.00	.00	BEGINNING BALANCE	
09/29/23	11-1				50,000.00			POSTED FROM BUDGET SYSTEM	
11/13/23	21-2		10223943	T0025063 GONZALEZ BAPTIST		1,000.00		COMMUNITYPICNIC/BARRY	.00
11/27/23	21-2		10224343	420786 TATE BASEBALL BO		2,500.00		AGGIE CLASSIC/BARRY	.00
11/27/23	21-2		10224202	423382 CANTONMENT SPORT		3,000.00		SEASON EXPENSES/BARRY	.00
12/05/23	21-3		V55417	051400 ESCAMBIA COMMUNI		2,500.00		CC CHRISTMAS/BARRY	.00
12/11/23	21-3		10224659	426639 ONBIKES PENSACOL		1,000.00		2023 WWR/BARRY	.00
01/12/24	21-4		10225298	421220 BARRINEAU PARK H		1,435.71		VETERANS LUNCH/BARRY	.00
01/12/24	21-4		10225372	072773 GULF COAST KIDS		2,000.00		BTS LUNCHEON/BARRY	.00
01/24/24	21-4		10225637	421979 WALNUT HILL RURI		2,006.94		HERITAGE FSTVL/BARRY	.00
02/16/24	13-5					37,656.00		SBA24024 ACTL FB CARRY FW	
03/05/24	21-6		10226777	422210 MOLINO MID CTY H		3,000.00		HISTORICAL SOC/BARRY	.00
03/21/24	13-6					271,576.00		SBA24024 CORR	
03/21/24	13-6					-37,656.00		SBA24024 CORR	
04/05/24	20-7		10224202	423382 CANTONMENT SPORT		-3,000.00		SEASON EXPENSES/BARRY	.00
04/15/24	21-7		10228001	426771 R C LIPSCOMB ELE		1,000.00		BOOK VNDNG MACH/BARRY	.00
04/16/24	19-7		24001484			3,000.00		VOID CK 10224202 AB	
05/01/24	21-8		10228282	426762 ENSLEY YOUTH SPO		1,500.00		NWFYSA DUES/BARRY	.00
05/07/24	21-8		10228522	427321 GREATER PENSACOL		1,000.00		GOLF BALL GALA/BARRY	.00
07/08/24	21-10		10230214	426241 HADJI SHRINE TEM		5,000.00		GOLF TOURNMNT/BARRY	.00
08/28/24	20-11		10228001	426771 R C LIPSCOMB ELE		-1,000.00		BOOK VNDNG MACH/BARRY	.00
09/03/24	19-11		24002802			1,000.00		VOID CK 10228001 TO AB	
09/26/24	17-12	PR086925-01		190693 RETAIL FINANCE C			61.92		
09/26/24	17-12	PR086927-01		230362 WALMART INC.			327.56		
09/26/24	17-12	PR086930-01		141495 NEW ACADEMY HOLD			231.97		
09/26/24	17-12	PR086931-01		230362 WALMART INC.			87.48		
09/27/24	21-12	PR086925-01	904080	190693 RETAIL FINANCE C		61.92	-61.92	HENDRIX/EXT STAFF RETREAT	
09/27/24	21-12	PR086927-01	904080	230362 WALMART INC.		327.56	-327.56	HENDRIX/RFSHMNT/STAFF RET	
09/27/24	21-12	PR086930-01	904080	141495 NEW ACADEMY HOLD		231.97	-231.97	HENDRIX/STAFF RET/PRIZE	
09/27/24	21-12	PR086931-01	904080	230362 WALMART INC.		87.48	-87.48	HENDRIX/STAFF RET/PRIZE	
10/01/24	21-13		10232481	432012 JIM ALLEN ELEMEN		500.00		TCHR APPR LUNCH/BARRY	.00
10/15/24	21-13		10232910	432176 NORTHVIEW DIAMON		1,000.00		INFLD MATERIAL/BARRY	.00
TOTAL			AIDS TO PRIVATE ORGANIZ.		321,576.00	29,151.58	.00		292,424.42
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					321,576.00	29,151.58	.00		292,424.42

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
DATE: 01/22/2026
TIME: 10:36:28

ESCAMBIA COUNTY BOCC
EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 8
AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expledgr.account like '58%'
ACCOUNTING PERIODS: 1/24 THRU 13/24

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
COST CENTER - 110115 - DISTRICT FIVE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
TOTAL TOTAL COST CNTR - DISTRICT FIVE OPERA					321,576.00	29,151.58	.00		292,424.42
TOTAL FUND - GENERAL FUND					1,097,092.00	192,027.54	.00		905,064.46
TOTAL REPORT					1,097,092.00	192,027.54	.00		905,064.46

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

EXHIBIT E

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:37:16

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and expledgr.key_orgn like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/25 THRU 13/25

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110111 - DISTRICT ONE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110111-110111 - DISTRICT ONE OPERATING									
58201					.00	.00	.00	BEGINNING BALANCE	
09/30/24	11-1				50,000.00			POSTED FROM BUDGET SYSTEM	
02/11/25	13-5				22,621.00			SBA25029 FB CARRY FORWARD	
04/01/25	21-7		10236957	432590 VALERIES		2,449.97	.00	PNS HOUSE/STROBERGER	
TOTAL					72,621.00	2,449.97	.00		70,171.03
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					72,621.00	2,449.97	.00		70,171.03
TOTAL TOTAL COST CNTR - DISTRICT ONE OPERAT					72,621.00	2,449.97	.00		70,171.03

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:37:16

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 2
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and expledgr.key_orgn like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/25 THRU 13/25

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110112 - DISTRICT TWO OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110112-110112 - DISTRICT TWO OPERATING									
58201						.00			.00
						.00		BEGINNING BALANCE	
09/30/24	11-1				50,000.00			POSTED FROM BUDGET SYSTEM	
10/28/24	21-1		10233298	429915 THE CENTRE FOR E		1,000.00		GOLF TOURNMNT/KOHLER	.00
12/17/24	21-3		10234395	427099 AMIKIDS PENSACOL		2,000.00		OLD HOLLYWOOD/KOHLER	.00
12/23/24	21-3		10234700	426639 ONBIKES PENSACOL		1,000.00		BIKES/KOHLER	.00
01/13/25	21-4		10234994	432387 ESCAMBIA HIGH LA		500.00		UNIFORMS/KOHLER	.00
01/13/25	21-4		10234946	432385 AMERICAN LEGION		2,500.00		AED MACHINE/KOHLER	.00
02/11/25	13-5				267,972.00			SBA25029 FB CARRY FORWARD	
02/25/25	21-5		10235986	429258 ESCAMBIA CO SHER		2,500.00		CORNERSTONE/KOHLER	.00
03/10/25	21-6		10236424	082344 HUMANE SOCIETY O		2,000.00		FUR BALL/KOHLER	.00
07/25/25	21-10		10239815	431590 FRANK MARSTON PO		500.00		BOYS STATE PRGM/KOHLER	.00
TOTAL					317,972.00	12,000.00			305,972.00
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					317,972.00	12,000.00			305,972.00
TOTAL TOTAL COST CNTR - DISTRICT TWO OPERAT					317,972.00	12,000.00			305,972.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:37:16

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 3
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and expledgr.key_orgn like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/25 THRU 13/25

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110113 - DISTRICT THREE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110113-110113 - DISTRICT THREE OPERATING									
58201					.00	.00	.00	BEGINNING BALANCE	
09/30/24	11-1				50,000.00			POSTED FROM BUDGET SYSTEM	
11/25/24	21-2		10233937	432175 HYPE PENSACOLA I		396.37	.00	RE:10232879/FOOD/MAY	
11/25/24	20-2		10232879	432175 HYPE PENSACOLA I		-396.37	.00	FOOD CATER/MAY	
12/17/24	21-3		10234586	422511 UNITY IN THE FAM		250.00	.00	GIFT GIVING/MAY	
12/23/24	21-3		10234700	426639 ONBIKES PENSACOL		2,200.00	.00	BIKES/MAY	
01/07/25	21-4		10234902	426844 PINE FOREST HIGH		1,000.00	.00	UNIFORMS/MAY	
01/07/25	21-4		V61201	051400 ESCAMBIA COMMUNI		10,000.00	.00	CHRISTMAS/MAY	
01/13/25	21-4		10234958	425893 BOOKER T WASHING		1,000.00	.00	BOYS BSKTBL 24-25/MAY	
01/13/25	21-4		10235107	161198 PENSACOLA ALUMNI		1,500.00	.00	CHARITY GOLF/MAY	
01/13/25	17-4	PR089670-01		V0000191 DOLLAR TREE STOR			62.50		
01/13/25	17-4	PR089671-01		190693 RETAIL FINANCE C			733.23		
01/13/25	17-4	PR089683-01		V0000060 ORIGINAL HONEY B			2,065.54		
01/13/25	17-4	PR089684-01		230362 WALMART INC.			471.60		
01/15/25	25-4		ABA25029		-8,500.00			ABA25029 AID TO NHS OTRC	
01/17/25	21-4	PR089670-01	904232	V0000191 DOLLAR TREE STOR		62.50	-62.50	MITCHELL/BRWNSVL CC	
01/17/25	21-4	PR089671-01	904232	190693 RETAIL FINANCE C		733.23	-733.23	MITCHELL/BRWNSVL CC	
01/17/25	21-4	PR089683-01	904232	V0000060 ORIGINAL HONEY B		2,065.54	-2,065.54	LONG/FD 4 SENIORS/OUTRECH	
01/17/25	21-4	PR089684-01	904232	230362 WALMART INC.		471.60	-471.60	LONG/OUTRCH/TOYS	
01/31/24	21-4		10235419	428646 ECOMFORT INC		200.00	.00	THANKSGIVING ML/MAY	
02/07/25	21-5		10235547	425893 BOOKER T WASHING		1,000.00	.00	GIRLSBSKTBL 24-25/MAY	
02/11/25	13-5				121,621.00			SBA25029 FB CARRY FORWARD	
02/18/25	21-5		10235921	T0027356 WEST FLORIDA HIG		750.00	.00	GAME OFFICIALS/MAY	
02/25/25	21-5		10236076	432493 WASHINGTON HIGH		250.00	.00	UNIFORMS/MAY	
02/25/25	21-5		10236037	162205 PENSACOLA STATE		1,000.00	.00	I AM PSC/MAY	
03/18/25	21-6		10236577	432551 MLK PARADE Pensa		1,000.00	.00	MLK PARADE/MAY	
03/18/25	21-6		10236544	082344 HUMANE SOCIETY O		1,000.00	.00	FUR BALL/MAY	
04/01/25	21-7		10236864	430921 EVERY CHILD A RE		500.00	.00	BOOKS/MAY	
04/01/25	21-7		10236923	431205 PENSACOLA OMEGA		500.00	.00	QUE CAPADE/MAY	
07/25/25	21-10		10239815	431590 FRANK MARSTON PO		400.00	.00	BOYS STATE PRGM/MAY	
TOTAL				AIDS TO PRIVATE ORGANIZ.	163,121.00	25,882.87	.00		137,238.13
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					163,121.00	25,882.87	.00		137,238.13
TOTAL TOTAL COST CNTR - DISTRICT THREE OPER					163,121.00	25,882.87	.00		137,238.13

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:37:16

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 4
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and expledgr.key_orgn like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/25 THRU 13/25

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110114 - DISTRICT FOUR OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110114-110114 - DISTRICT FOUR OPERATING									
58201					.00	.00	.00	BEGINNING BALANCE	
09/30/24	11-1				50,000.00			POSTED FROM BUDGET SYSTEM	
02/11/25	13-5				200,427.00			SBA25029 FB CARRY FORWARD	
02/25/25	21-5		10235986	429258 ESCAMBIA CO SHER		500.00	.00	CORNERSTONE/HOFBERGER	
03/10/25	21-6		10236424	082344 HUMANE SOCIETY O		500.00	.00	FUR BALL/HOFBERGER	
TOTAL				AIDS TO PRIVATE ORGANIZ.	250,427.00	1,000.00	.00		249,427.00
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					250,427.00	1,000.00	.00		249,427.00
TOTAL TOTAL COST CNTR - DISTRICT FOUR OPERA					250,427.00	1,000.00	.00		249,427.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:37:16

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 5
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and expledgr.key_orgn like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/25 THRU 13/25

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110115 - DISTRICT FIVE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110115-110115 - DISTRICT FIVE OPERATING									
58201			AIDS TO PRIVATE ORGANIZ.		.00	.00	.00	BEGINNING BALANCE	
09/30/24	11-1				50,000.00			POSTED FROM BUDGET SYSTEM	
11/18/24	21-2		10233812	428237 NORTHWEST ESCAMB		3,000.00	.00	UNIFORMS/BARRY	
11/25/24	21-2		10234029	421979 WALNUT HILL RURI		1,790.80	.00	HERITAGE FSTVL/BARRY	
11/25/24	21-2		10233978	427666 PACE CENTER FOR		2,000.00	.00	LUNCHEON/BARRY	
12/17/24	21-3		10234416	425248 CANTONMENT FOOTB		3,000.00	.00	LEAGUE FEES/BARRY	
12/17/24	21-3		10234510	426241 HADJI SHRINE TEM		5,000.00	.00	STEAK COOKOFF/BARRY	
12/23/24	21-3		10234677	422508 JUSTIFIED INCARC		750.00	.00	FOOD GIVEAWAY/BARRY	
12/23/24	21-3		10234700	426639 ONBIKES PENSACOL		1,000.00	.00	BIKES/BARRY	
01/07/25	21-4		V61201	051400 ESCAMBIA COMMUNI		2,500.00	.00	CHRISTMAS/BARRY	
01/13/25	24-4		06025000305			-25.00		REIMB VISA/HENDRIX,SUSAN	
01/16/25	17-4	PR089890-01		230362 WALMART INC.			216.82		
01/16/25	17-4	PR089892-01		432383 BEACH BUZZ RESTA			331.34		
01/16/25	17-4	PR089893-01		230362 WALMART INC.			88.51		
01/16/25	17-4	PR089894-01		432383 BEACH BUZZ RESTA			43.20		
01/17/25	21-4	PR089890-01	904232	230362 WALMART INC.		216.82	-216.82	HENDRIX/STFF DR PRIZE /RT	
01/17/25	21-4	PR089892-01	904232	432383 BEACH BUZZ RESTA		331.34	-331.34	HENDRIX/STAFF RET LUNCH	
01/17/25	21-4	PR089893-01	904232	230362 WALMART INC.		88.51	-88.51	HENDRIX/ DOOR PRIZES	
01/17/25	21-4	PR089894-01	904232	432383 BEACH BUZZ RESTA		43.20	-43.20	HENDRIX/ STAFF RTR LUNCH	
02/11/25	13-5			292,425.00				SBA25029 FB CARRY FORWARD	
02/25/25	21-5		10236036	T0027612 PENSACOLA CATHOL		1,000.00	.00	GIRLS LACROSSE/BARRY	
TOTAL			AIDS TO PRIVATE ORGANIZ.		342,425.00	20,695.67	.00		321,729.33
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					342,425.00	20,695.67	.00		321,729.33
TOTAL TOTAL COST CNTR - DISTRICT FIVE OPERA					342,425.00	20,695.67	.00		321,729.33
TOTAL FUND - GENERAL FUND					1,146,566.00	62,028.51	.00		1,084,537.49
TOTAL REPORT					1,146,566.00	62,028.51	.00		1,084,537.49

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:38:04

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expldgr.account like '58%'
 ACCOUNTING PERIODS: 1/26 THRU 13/26

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110111 - DISTRICT ONE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110111-110111 - DISTRICT ONE OPERATING									
58201					.00	.00	.00	BEGINNING BALANCE	
09/30/25	11-1				14,858.00			POSTED FROM BUDGET SYSTEM	
TOTAL					14,858.00	.00	.00		14,858.00
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					14,858.00	.00	.00		14,858.00
TOTAL TOTAL COST CNTR - DISTRICT ONE OPERAT					14,858.00	.00	.00		14,858.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:38:04

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 2
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expledgr.account like '58%'
 ACCOUNTING PERIODS: 1/26 THRU 13/26

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110112 - DISTRICT TWO OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110112-110112 - DISTRICT TWO OPERATING									
58201					.00	.00	.00	BEGINNING BALANCE	
09/30/25	11-1				50,000.00			POSTED FROM BUDGET SYSTEM	
12/12/25	17-3	PR099453-01		121239 LOGO MASTERS INT		229.90	229.90		
12/15/25	21-3	PR099453-01 90417		121239 LOGO MASTERS INT		229.90	-229.90	BERRY/ESC UNIFORMS	
TOTAL		AIDS TO PRIVATE ORGANIZ.			50,000.00	229.90	.00		49,770.10
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					50,000.00	229.90	.00		49,770.10
TOTAL TOTAL COST CNTR - DISTRICT TWO OPERAT					50,000.00	229.90	.00		49,770.10

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:38:04

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 3
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expldgr.account like '58%'
 ACCOUNTING PERIODS: 1/26 THRU 13/26

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110113 - DISTRICT THREE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110113-110113 - DISTRICT THREE OPERATING									
58201					.00	.00	.00	BEGINNING BALANCE	
09/30/25	11-1				50,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL					50,000.00	.00	.00		50,000.00
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					50,000.00	.00	.00		50,000.00
TOTAL TOTAL COST CNTR - DISTRICT THREE OPER					50,000.00	.00	.00		50,000.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

SUNGARD PENTAMATION
 DATE: 01/22/2026
 TIME: 10:38:04

ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 4
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expldgr.account like '58%'
 ACCOUNTING PERIODS: 1/26 THRU 13/26

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110114 - DISTRICT FOUR OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110114-110114 - DISTRICT FOUR OPERATING									
58201					.00	.00	.00	BEGINNING BALANCE	
09/30/25	11-1				50,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL					50,000.00	.00	.00		50,000.00
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					50,000.00	.00	.00		50,000.00
TOTAL TOTAL COST CNTR - DISTRICT FOUR OPERA					50,000.00	.00	.00		50,000.00

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

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ESCAMBIA COUNTY BOCC
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 5
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn5 like '11011%' and expldgr.account like '58%'
 ACCOUNTING PERIODS: 1/26 THRU 13/26

SORTED BY: FUND,TOTAL COST CNTR,1ST SUBTOTAL,ACCOUNT

TOTALED ON: FUND,TOTAL COST CNTR,1ST SUBTOTAL

PAGE BREAKS ON: FUND,TOTAL COST CNTR

FUND - 001 - GENERAL FUND
 COST CENTER - 110115 - DISTRICT FIVE OPERATING

ACCOUNT DATE	T/C	ENCUMBRANC	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-51000-51100-11-1101-110115-110115 - DISTRICT FIVE OPERATING									
58201					.00	.00	.00	BEGINNING BALANCE	
09/30/25	11-1				50,000.00			POSTED FROM BUDGET SYSTEM	
TOTAL					50,000.00	.00	.00		50,000.00
TOTAL 1ST SUBTOTAL - GRANTS AND AIDS					50,000.00	.00	.00		50,000.00
TOTAL TOTAL COST CNTR - DISTRICT FIVE OPERA					50,000.00	.00	.00		50,000.00
TOTAL FUND - GENERAL FUND					214,858.00	229.90	.00		214,628.10
TOTAL REPORT					214,858.00	229.90	.00		214,628.10

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

MOORE, HILL & WESTMORELAND, P.A.

ATTORNEYS AT LAW

LARRY HILL *
CHARLES F. BEALL, JR. *‡+
GEORGE R. MEAD, II
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J. LOFTON WESTMORELAND
(1946 - 2004)

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April 14, 2026

Clerk of Court and Comptroller For Escambia County
Pam Childers
190 W Government Street
Pensacola, FL 32502

Re: Demand for Payment of Funds or Return of Funds to Escambia County

Ms. Childers:

This firm was retained by the Greater Pensacola Junior Golf Association, Inc. ("First Tee Gulf Coast") and the Warrington Emergency Aid Center ("WEAC"). In 2025, your office notified First Tee Gulf Coast that, despite the unanimous vote of the Escambia County Commission to provide \$4,500 to First Tee Gulf Coast to support their operations, your office would not sign the warrant for payment ("payment") as directed by the Escambia County Board of County Commissioners. Likewise, on March 9th, 2026, your office notified Commissioner Mike Kohler that, despite WEAC's submission of expenses for reimbursement related to its \$2,500 appropriation by the Commission, your office would not be issuing payment to WEAC. *Email Attached.*

Please allow this letter to serve as notice of First Tee Gulf Coast and WEAC's demand that the funds be paid. Alternatively, understanding that First Tee Gulf Coast and WEAC are not the only organizations for which your interpretation of the Commission's funding decisions has dramatically changed, we are requesting you conduct a review of all payments you have made to similar programs and charities that you now claim should not have been paid, and submit a personal refund to Escambia County for all amounts you paid that you now deem unlawful.

The basis for this demand is twofold as set out below:

I. YOUR ISSUANCE OF LAWFUL PAYMENTS IS A MINISTERIAL ACT

a. The County Commission's decisions to issue payments to First Tee Gulf Coast and WEAC were lawful

Fla. Stat. § 125.01(1)(f) explicitly grants county commissions the power to "provide parks, preserves, playgrounds, recreational areas... and other recreation and cultural facilities

EXHIBIT F

and programs.” Fla. Stat. § 125.01(1)(e) explicitly grants county commissions the power to “provide hospitals, ambulance service, and health and welfare programs.”

The statute further provides that the county commission possesses “all implied powers necessary or incident to carrying out such powers enumerated, including, specifically, authority to employ personnel, expend funds, [and] enter into contractual obligations.” Fla. Stat. § 125.01(3)(a). The provisions of Fla. Stat. § 125.01(1)(f) “shall be liberally construed” in order to effectively carry out the purposes of the statute and to “secure for the counties the broad exercise of home rule powers authorized by the State Constitution.” Fla. Stat. § 125.01(3)(b).

A local government has the power to provide funds to nonprofits to deliver services that constitute a valid public purpose, such as providing recreational and food security programs. *City of Boca Raton v. Gidman*, 440 So.2d 1277 (Fla. 1983). The Florida Supreme Court in *Gidman* laid out a two-part inquiry for such expenditures: (1) Was the action undertaken for a valid public purpose? and (2) was the action expressly prohibited by the constitution, general or special law, or county charter?

In *Gidman*, the Court broadly interpreted “municipal purpose” as comprehending “all activities essential to the health, morals, protection and welfare of the municipality.” *Id.* In that circumstance, the Supreme Court upheld a municipality’s contribution of funds to a day care center serving disadvantaged children and found that the “provision of day care educational facilities... is indeed a valid municipal purpose which is rationally related to health, morals, protection and welfare of the municipality.” *Id.*

In *Speer v. Olson*, 367 So.2d 207, 211 (Fla.1978), the Florida Supreme Court construed Fla. Stat. § 125.01(1) and held that its first sentence grants to the governing body of a county the full power to carry on county government. Moreover, the Court held that unless the Legislature has preempted a particular subject concerning county government by either general or special law, the county governing body, by reason of the first sentence of Fla. Stat. § 125.01(1) has full authority to act through the exercise of home rule power.

In 1983, Florida’s Attorney General concluded that a local government could “contribute, directly or indirectly through the purchase of equipment, to a nonprofit, quasi-public corporation's football program if such a program is open to the public and satisfies a need for a public recreation program.” *Mr. Terence M. Brown*, Fla. AGO 1983-10.

In 1986, Florida’s Attorney General concluded that a county commission could donate revenue sharing monies to a nonprofit senior citizens organization for field trips. The opinion concluded that the board of county commissioners was authorized to do so, “provided that the program is open to the public and is determined by the board of county commissioners to serve a valid public purpose and provided that proper safeguards are implemented to assure accomplishment of the public purpose.” *Mr. Conrad C. Bishop Jr.*, Fla. AGO 1986-102.

In 2000, Florida's Attorney General concluded that a board of county commissioners, so long as they made requisite findings that the use of county assets by a school district would also "serve a county purpose as well as a school purpose," could provide county assets to a school district for the construction of a recreational facility. *Mr. Jonathan Walker*, Fla. AGO 2000-58.

The analysis of all the Attorney General Opinions on expenditure questions has been spelled out best by the opinion issued in AGO 1986-87, where Florida's Attorney General laid out his analysis to determine whether a payment should issue:

1. Is there a general or special law which specifically authorizes the payment?
2. Is there a general or special law which specifically restricts the payment?
3. Is the payment pursuant to some power that has been preempted to the state?
4. Does the payment conflict with state law or Florida's Constitution?
5. Has the commission made a legislative finding as to the purpose of the payment and its benefit to the county?¹

Based upon that analysis, the Escambia Board of County Commissioners can provide county funds to First Tee Gulf Coast and WEAC to support their missions of providing recreational programs and food security resources to the community by virtue of their powers as outlined in Fla. Stat. § 125.01.

b. When payment is lawful, a county clerk is obliged to issue payment

Florida courts have consistently described the clerk as a ministerial officer. As the Supreme Court of Florida recognized as early as 1923, "the clerk of the circuit court is merely the ministerial officer of the board of county commissioners, and has no authority whatever to bind the county" in matters outside statutorily prescribed functions. *Clark-Ray-Johnson Co. v. Schultz*, 86 Fla. 291 (Fla. 1923).

Florida appellate courts have reiterated this ministerial characterization across a wide range of clerk duties. "In the performance of his duties as the court's record keeper, the clerk is a ministerial officer of the court devoid of discretion." *Phillips v. Pritchett Trucking, Inc.*, 328 So.3d 380 (Fla. 1st DCA 2021).

¹ "I am not aware of any general or special law which specifically authorizes or restricts a noncharter county to make an expenditure of the type under consideration nor has any such statutory provision been brought to the attention of this office. Therefore, in light of the holding of *Speer v. Olson*, supra, and the provisions of s. 1(f), Art. VIII, State Const., and s. 125.01, F.S., authorizing noncharter counties to exercise such powers as they deem necessary to carry on county government, provided that the exercise of such powers has not been preempted to the state and does not conflict with state law or the Constitution, it appears that Brevard County may expend public funds to publicly advertise its position in a referendum, provided that prior to making such an expenditure, the Brevard County Commission makes appropriate legislative findings as to the purpose of the expenditure and the benefits which would accrue to the county therefrom. See AGO 83-5, supra." Fla. AGO 1986-87.

A mandamus writ is appropriate to compel a ministerial act, and Florida courts have repeatedly held that the clerk's core functions are ministerial duties that leave no room for the clerk's own judgment or refusal. *see Collins v. Taylor*, 579 So.2d 332 (Fla. 1st DCA 1991), *Phillips v. Pritchett Trucking, Inc.*, 328 So.3d 380 (Fla. 1st DCA 2021), *G.W. v. Rushing*, 22 So.3d 819 (Fla. 2nd DCA 2009).

In its capacity as the county auditor, a county clerk's pre-audit review of county payments begins and ends with the clerk's analysis of whether a payment is for an unlawful purpose, explicitly prohibited by statute. *Alachua County v. Powers*, 351 So.2d 32 (Fla. 1977).

The scenarios where a clerk is prohibited from making a payment are established in Fla. Stat. § 129.09 – the clerk, “acting as county auditor” is prohibited from making any payment “in excess of the expenditure allowed by law, or county ordinance, or to pay any illegal charge against the county, or to pay any claim against the county not authorized by law, or county ordinance.”

After confirming that a payment is not authorized by law, the question of whether or not to issue a payment “...would appear to be a ministerial act requiring no further action by the board of county commissioners.” *Mr. Gary E. Eckstine*, Fla. AGO 2001-29.

While I cite several Attorney General Opinions (“AGO”) and understand that the Escambia County Commission has requested an AGO regarding your change in perspective on the matter, I note that every AGO I’ve reviewed exhibits Florida’s Attorney Generals giving far more deference to the role of the county commission than you yourself exhibit.

Not a single AGO available supports your contention in your letter to the Escambia Commission, dated April 23rd, 2025, that you are authorized to refuse to issue payment should you simply “not agree that the mission of County government will be served through the expenditure...”²

c. A clerk does not possess a veto over a county commission’s legislative finding

The Florida Attorney General has consistently maintained that a county clerk cannot substitute their own judgment for that of its county commissioners on questions related to policy or public purpose. The initial determination of whether an expenditure serves a county purpose is reserved exclusively to the county commission and “may not be delegated to the clerk of court.” *Mr. Gary E. Eckstine*, Fla. AGO 2001-29. “Although an express power duly conferred may include the implied power to use the means to make the express power effective, such implied authority does not warrant the exercise of a substantive power not conferred.” *R.H. Hackney, Jr.*, Fla. AGO 1980-93.

² “Should I not agree that the mission of County government will be served through the expenditure, the payment will be denied.” Post-Payment Review of Discretionary Fund Expenditures, April 23rd, 2025.

A county clerk, as a constitutional officer, has no power that is not conferred by the Florida Constitution or general law. *Escambia County v. Bell*, 717 So.2d 85 (Fla. 1st DCA 1998) (citing *White v. Crandon*, 156 So. 303 (Fla. 1934)). A constitutional officer such as a county clerk “only has such authority as is clearly conferred by statute or is necessarily implied from express statutory powers or duties.” *Id.* (citing *White* at 305). In *Escambia County*, the court recognized that “while an express power duly conferred may include implied authority to use means necessary to make the express power effective, such implied authority may not warrant the exercise of a substantive power not conferred.” *Id.* at 88 (quoting Fla. AGO 82–95). “[W]here there is doubt as to the existence of authority, it should not be assumed.” *Id.* (quoting *White* at 305).

The determination of whether an expenditure serves a county purpose belongs to the commission subject solely to the clerk’s pre-audit requirement to determine whether the expenditure constitutes an “illegal charge against the county” or is “not authorized by law.” *Mr. Gary E. Eckstine*, Fla. AGO 2001-29, *Mr. Fred W. Baggett*, Fla. AGO 1988-202.

Simply put, absent the authority to refuse to issue a payment pursuant to Fla. Stat. § 129.09, a county clerk does not have the authority to refuse to issue a payment directed by a county commission for any other reason.

Your analysis in your email, dated March 9th, 2026, is a subjective analysis of what is and is not an appropriate expenditure of taxpayer funds and bears no relation to your powers, or lack thereof, in this circumstance. The County is not prohibited from making payments to charities, and the County Commission has the power to expend funds to support charities that assist in meeting the recreational and food security needs of Escambia’s citizens. Your email illustrates a deep misunderstanding of your role related to the Escambia County Commission.

The determination of what serves a county purpose is one which the county’s elected commissioners, as “the legislative body of the county” must make. *Mr. Randy Ludacer*, Fla. AGO 1988-52. You do not possess a discretionary veto over funding decisions in the same way Florida’s Governor possesses a veto over state funding decisions.

Florida’s Legislature provides funding to charitable organizations and non-governmental programs annually. After issuing specific vetoes of various line items, Florida’s Governor then signs the annual budget subject to the Legislature’s power to override any vetoes.

Your current position is akin to Florida’s CFO deciding he also possesses a veto, absent any Constitutional or statutory provision giving him such authority. The CFO does not possess the authority to refuse payments he subjectively does not support, and neither does a county clerk.

Because the \$4,500 payment to First Tee Gulf Coast and the \$2,500 payment to WEAC were not in excess of any expenditure allowed by law, or county ordinance, were not illegal

charges against Escambia County, and were authorized by law, the Escambia County Clerk has a ministerial, non-discretionary obligation to issue the payments.

II. FLA STAT § 129.09 IMPOSES STRICT PERSONAL LIABILITY ON COUNTY CLERKS FOR UNLAWFUL PAYMENTS

As stated above, it is well established that a county commission has the authority to contribute funds to a charity providing recreational or food security programs. If you maintain that you have the authority to refuse to issue the payments to First Tee Gulf Coast and WEAC, we will be forced to assume that you have a good faith belief that the payments to First Tee Gulf Coast and WEAC constitute either “claim[s] against the county not authorized by law” or they are an “illegal charge against the county” pursuant to Fla. Stat. § 129.09.

Fla. Stat. § 129.09 states:

Any clerk of the circuit court, acting as county auditor, who shall sign any warrant for the payment of any claim or bill or indebtedness against any county funds in excess of the expenditure allowed by law, or county ordinance, or to pay any illegal charge against the county, or to pay any claim against the county not authorized by law, or county ordinance, ***shall be personally liable for such amount***, and if he or she shall sign such warrant willfully and knowingly he or she shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083.

The clear language of Fla. Stat. § 129.09 establishes a civil cause of action for personal liability for the full amount of any unlawful payment you have made. The statute requires no finding of intent to make you personally liable. The statute is self-executing and requires only evidence that you issued a payment that violated one of the four prohibited categories.

We need only establish three elements to prevail at trial in this circumstance:

1. Pam Childers is the Clerk of the Circuit Court acting as the county auditor;
2. Pam Childers signed a warrant for payment of county funds; and
3. The payment fell within one of the three prohibited categories under which Pam Childers is authorized to refuse to issue such payment
 - a. Exceeding expenditures allowed by law or county ordinance,
 - b. Paying an illegal charge against the county,
 - c. Paying any claim not authorized by law, or county ordinance.

Courts have recognized a county clerk’s personal liability when weighing issues related to a clerk’s auditing functions. *Brock v. Board of County Com'rs of Collier County*, 21 So.3d 844

(Fla. 2nd DCA 2009)(“Section 129.09... imposes both personal civil liability and criminal liability on any clerk of the circuit court acting as county auditor who signs a warrant for any illegal or unauthorized payment of county funds.”).

In addition to the payments you have previously made to recreational and food security charities, you have acknowledged that you have made payments to other organizations, as directed by the Escambia County Commission, that you now subjectively deem unlawful. You stated in the Pensacola News Journal that “[f]or years, discretionary spending has been improperly used for golf tournaments, charity fundraising events, galas and other expenditures that appear to be currying favor.”³

Similarly, in your Post-Payment Review of Discretionary Fund Expenditures, you state: “Public dollars should not be spent to gain favor, to deliver a seat at an event, to show support for someone else’s cause or mission, to provide Christmas gifts to children, to add to the funding for a school softball team’s travel to the championship, to assist the mission of the church to feed their parishioners and other community guests, or provide a donation to a fund raiser hosted by the not-for-profit.” While you cite no law or ordinance for this general statement of your personal opinion, the fact remains that you issued payments for such items.

Pursuant to Fla. Stat. § 129.09, if you prevail in your argument that the payments to First Tee Gulf Coast and WEAC were somehow unlawful, you are obligated to pay back to Escambia County every dollar related to the County’s “discretionary funds” that you previously paid to similarly situated charities. The contributions to charities like First Tee Gulf Coast and WEAC have either always been unlawful, or you are obliged to pay them as a ministerial act. If they have always been unlawful, as you now contend, you are personally liable to the County for their repayment.

To that end, and pursuant to Florida Chapter 119, we request you provide to our office an accounting of every payment you have authorized related to the Escambia County Commission’s “Discretionary Funds” and “Community Support Funds” since January 8th, 2013, so that we may review whether your current analysis of legality would render those payments “reimbursable” to the County upon a finding of your personal liability.⁴

Based upon your current position, your April 23rd letter to the Commission contains admissions that you are liable to the County for the following “sample” of payments you issued that you deemed unlawful:

³ Whether the County Commission’s expenditures engender good will in the community is, frankly, irrelevant as it relates to your role. If you believe the County Commission’s lawful expenditures should not be made, your recourse, like that of every other citizen in Escambia County, is to vote in your next election or run for a seat on the Commission, yourself.

⁴ For your convenience, we are simultaneously submitting a more detailed request for public records to your designated custodian of public records at PublicRecords@EscambiaClerk.com

01-31-2024	WSRE	\$3,000
08-28-2023	Jubilee Church	\$5,000
08-31-2023	Impact 100	\$8,500
01-05-2024	Escambia Public Schools	\$5,250
02-04-2025		
02-13-2025		
02-18-2025	Escambia Sheriff Foundation	\$2,500
11-08-2023	Gonzalez Baptist Church	\$1,000
	TOTAL	\$25,250

A further analysis is required to determine whether any of the other “over \$600,000 in public funds” that you paid “from the public treasury for Commissioner’s (sic) discretionary spending” were also unlawful, based upon your current legal position.

III. CONCLUSION

The question of whether or not the Escambia County Commission’s Community Support Grant program is the highest and best use of taxpayer funds is the sole purview of the Escambia County Commission and the electors who voted them into office. Your perspective as a voting resident of the County is valid, but it does not impart powers you do not possess as its Clerk. Your public rhetoric to date has exhibited your intent to invade the legislative purview of the Escambia County Commission, beyond your role as the County’s Clerk.

Aside from my clients’ immediate concerns, the residents of Escambia County deserve clarity as to whose subjective discretion dictates the use of their tax dollars. Charities have relied for years on the issuance of these payments being lawful, in part because you’ve issued the payments after (we’d assumed) fulfilling your pre-audit functions pursuant to Fla. Stat. § 129.09. Under our analysis, your office has either abdicated its pre-audit functions for nearly a decade or is exceeding its authority today. Only one of those scenarios can be true.

It is our sincere hope that the parties can resolve this matter promptly and amicably, without the need for legal proceedings. Please contact my office if you have any questions related to this matter.

If we do not receive a response from you by April 24th, 2026, we will be forced to proceed with a lawsuit seeking mandamus and, in the alternative, declaratory relief and your personal reimbursement of all similarly situated payments which you have issued since at least 2016.

Yours most cordially,
MOORE, HILL & WESTMORELAND, P.A.
/s/ R. Alexander Andrade
R. ALEXANDER ANDRADE

ATTACHMENTS

2026-03-09 Email Denying Payment to WEAC

2025-04-23 Post-Payment Review of Discretionary Fund Expenditures