

Unit Information

Unit Type: County

Year: 2018

Unit Name: Liberty

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Kathy Brown

Title: Clerk of Circuit Court

Phone: (850) 643-5404

Address:

10818 NW SR 20
P.O. Box 399
Bristol, FL 32321-0399

Contact Information

Name: Mr. Christopher H. Moran, CPA

Title: CPA

Phone: (850) 510-5334

Email: cmoran@moransmithcpa.com

Address:

P.O. Box 399
Bristol, FL 32321-0399

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 9/25/2019

Audit Received Date: 6/28/2019

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$679,487

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/28/2019

Auditor Name: Moran & Smith LLP CPAs

Address:
2260 WEDNESDAY ST SUITE 400
TALLAHASSEE, FL 32308

Certification

Chief Financial Officer

Name: Kathleen E. Brown

Title: Clerk of Court

Chairman/Elected Official

Name: Dewayne Branch

Title: Chairman of the Board

Yes No

Have You Experienced a Financial Emergency in this year?

<input type="checkbox"/>	<input checked="" type="checkbox"/>
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If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

<input type="checkbox"/>	<input type="checkbox"/>
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Revenues Report for FYE 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	2,112,426										2,112,426
312300 - County Ninth-Cent Voted Fuel Tax		55,770									55,770
312410 - First Local Option Fuel Tax		262,514									262,514
312600 - Discretionary Sales Surtaxes	327,790										327,790
315000 - Communications Service Tax (Chapter 202)	13,045										13,045
319000 - Other General Taxes		1,153									1,153
322000 - Building Permits	20,762										20,762
331200 - Federal Grant - Public Safety	33,916										33,916
331310 - Federal Grant - Water Supply System						31,188					31,188
331420 - Federal Grant - Mass Transit		993									993
331650 - Federal Grant - Child Support Reimbursement		214,386									214,386
331810 - Federal Grant - Process Servers	593										593
331900 - Federal Grant - Other	68,595	15,298									83,893
333000 - Federal Payments In Lieu Of Taxes	713,044	290,315									1,003,359
334100 - State Grant - General Government	32,468										32,468
334200 - State Grant - Public Safety	522,130	50,498									572,628
334310 - State Grant - Water Supply System						226,862					226,862
334340 - State Grant - Garbage/Solid Waste		90,877									90,877
334420 - State Grant - Mass Transit		241,072									241,072
334490 - State Grant - Other Transportation		1,157,147									1,157,147
334610 - State Grant - Health or Hospitals		65,641									65,641
334690 - State Grant - Other Human Services		505,186									505,186
334700 - State Grant - Culture/Recreation	58,847										58,847
334890 - State Grant - Other Court-Related	120,000										120,000
334900 - State Grant - Other	36,996										36,996
335120 - State Revenue Sharing - Proceeds	166,293										166,293
335130 - State Revenue Sharing - Insurance Agents County Licenses	14,904										14,904
335140 - State Revenue Sharing - Mobile Home Licenses	2,886										2,886
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	177										177
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	198,250										198,250
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	571,484										571,484
335190 - State Revenue Sharing - Other General Government	940,325										940,325
335220 - State Revenue Sharing - Enhanced 911 Fee		97,613									97,613
335290 - State Revenue Sharing - Other Public Safety	149,214										149,214
335420 - State Revenue Sharing - Mass Transit				679,916							679,916
335490 - State Revenue Sharing - Other Transportation		553,527									553,527
335900 - State Revenue Sharing - Other		138,347									138,347
336000 - State Payments In Lieu of Taxes	27,491										27,491
341150 - Public Records Modernization Trust Fund		2,329									2,329
341160 - County Portion (\$2) of \$4 Additional Service Charge		6,897									6,897
341510 - Fees remitted to County from Tax Collector	4,122										4,122
341900 - Other General Government Charges and Fees	435,304										435,304
342600 - Service Charge - Ambulance Fees		298,573									298,573
342900 - Service Charge - Other Public Safety Charges and Fees	5,000										5,000

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
343300 - Service Charge - Water Utility						391,558					391,558
343400 - Service Charge - Garbage/Solid Waste		460,395									460,395
344300 - Service Charge - Mass Transit		181,820									181,820
347200 - Service Charge - Parks and Recreation	33,944										33,944
347300 - Service Charge - Cultural Services	12,905										12,905
347900 - Service Charge - Other Culture/Recreation Charges	19,899										19,899
348921 - Court Innovations/Local Requirements	1,890										1,890
348922 - Legal Aid	1,890										1,890
348923 - Law Library	1,890										1,890
348924 - Juvenile Alternative Programs	1,890										1,890
348931 - Traffic Surcharge	10,958										10,958
351100 - Judgments and Fines - As Decided by County Court Criminal	3,360	3,311									6,671
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	4,245										4,245
351800 - 10% of Fines to Public Records Modernization Trust Fund		2,500									2,500
359000 - Other Judgments, Fines and Forfeits	10,955										10,955
361100 - Interest	13,057	10,965		16,467							40,489
364000 - Disposition of Fixed Assets		10,000									10,000
369900 - Other Miscellaneous Revenues	130,903	597,567		10,884							739,354
381000 - Inter-Fund Group Transfers In	78,855	2,852,495									2,931,350
Grand Total	6,902,703	8,167,189		707,267		649,608					16,426,767

Expenditures Report for FYE 2018

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	278,782										278,782
511.30 - Legislative - Operating Expenses	264,979										264,979
511.60 - Legislative - Capital Outlay	5,112										5,112
513.30 - Financial and Administrative - Operating Expenses		720									720
514.30 - Legal Counsel - Operating Expenses	30,675										30,675
515.30 - Comprehensive Planning - Operating Expenses	26,563										26,563
516.30 - Non-Court Information Systems - Operating Expenses	138,941										138,941
516.60 - Non-Court Information Systems - Capital Outlay	120,000										120,000
519.10 - Other General Government - Personnel Services	1,171,022										1,171,022
519.30 - Other General Government - Operating Expenses	400,469	4,487									404,956
519.60 - Other General Government - Capital Outlay	51,860	1,268									53,128
521.10 - Law Enforcement - Personnel Services	1,074,949										1,074,949
521.30 - Law Enforcement - Operating Expenses		41,196									374,029
521.60 - Law Enforcement - Capital Outlay	250,966										250,966
522.30 - Fire Control - Operating Expenses	53,611										53,611
522.60 - Fire Control - Capital Outlay	130,689										130,689
522.70 - Fire Control - Debt Service	9,050										9,050
523.10 - Detention/Corrections - Personnel Services	616,422										616,422

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
523.30 - Detention/Corrections - Operating Expenses	146,378										146,378
524.10 - Protective Inspections - Personnel Services	63,248										63,248
524.30 - Protective Inspections - Operating Expenses	11,476										11,476
525.10 - Emergency and Disaster Relief - Personnel Services	87,090										87,090
525.30 - Emergency and Disaster Relief - Operating Expenses	51,855										51,855
525.60 - Emergency and Disaster Relief - Capital Outlay	2,529										2,529
526.10 - Ambulance and Rescue Services - Personnel Services		323,829									323,829
526.30 - Ambulance and Rescue Services - Operating Expenses		122,126									122,126
526.60 - Ambulance and Rescue Services - Capital Outlay		91,690									91,690
527.30 - Medical Examiners - Operating Expenses	10,155										10,155
529.10 - Other Public Safety - Personnel Services		58,093									58,093
529.30 - Other Public Safety - Operating Expenses		40,395									40,395
529.60 - Other Public Safety - Capital Outlay		50,341									50,341
533.10 - Water Utility Services - Personnel Services						163,652					163,652
533.30 - Water Utility Services - Operating Expenses						239,562					239,562
533.70 - Water Utility Services - Debt Service						25,365					25,365
534.10 - Garbage/Solid Waste - Personnel Services		52,339									52,339
534.30 - Garbage/Solid Waste - Operating Expenses		484,458									484,458
534.70 - Garbage/Solid Waste - Debt Service		28,571									28,571
537.10 - Conservation/Resource Management - Personnel Services	71,231										71,231
537.30 - Conservation/Resource Management - Operating Expenses	8,942										8,942
537.90 - Conservation/Resource Management - Other Uses	1,000										1,000
541.10 - Road/Street Facilities - Personnel Services		831,228									831,228
541.30 - Road/Street Facilities - Operating Expenses		436,260									436,260
541.60 - Road/Street Facilities - Capital Outlay		1,594,653									1,594,653
541.70 - Road/Street Facilities - Debt Service		135,058									135,058
544.10 - Mass Transit - Personnel Services		295,004									295,004
544.30 - Mass Transit - Operating Expenses		112,817									112,817
544.60 - Mass Transit - Capital Outlay		253,323									253,323
553.10 - Veterans Services - Personnel Services	8,666										8,666
553.30 - Veterans Services - Operating Expenses	1,422										1,422
554.10 - Housing and Urban Development - Personnel Services		44,553									44,553
554.30 - Housing and Urban Development - Operating Expenses		461,639									461,639
559.30 - Other Economic Development - Operating Expenses	5,000										5,000
562.10 - Health - Personnel Services	22,637										22,637
562.30 - Health - Operating Expenses	22,375										22,375
562.60 - Health - Capital Outlay	30,346										30,346
562.90 - Health - Other Uses	55,800										55,800
563.30 - Mental Health - Operating Expenses	8,500										8,500
564.30 - Public Assistance - Operating Expenses	8,790										8,790
564.80 - Public Assistance - Grants and Aids	134,051										134,051
569.90 - Other Human Services - Other Uses	10,709										10,709
571.30 - Libraries - Operating Expenses	134,194										134,194
572.30 - Parks/Recreation - Operating Expenses	51,867										51,867
572.60 - Parks/Recreation - Capital Outlay	40,272										40,272
573.10 - Cultural Services - Personnel Services	72,316										72,316
573.30 - Cultural Services - Operating Expenses	1,431										1,431
581.10 - Interfund Transfers Out - Personnel Services	320,610	546,882		2,051,858		12,000					2,931,350

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
604.10 - Clerk of Court Administration - Personnel Services		164,304									164,304
604.30 - Clerk of Court Administration - Operating Expenses		4,154									4,154
608.10 - Jury Management - Personnel Services		4,882									4,882
608.30 - Jury Management - Operating Expenses		7,088									7,088
614.10 - Clerk of Court - Personnel Services		32,704									32,704
614.30 - Clerk of Court - Operating Expenses		662									662
634.10 - Clerk of Court - Personnel Services		9,042									9,042
634.30 - Clerk of Court - Operating Expenses		130									130
654.10 - Clerk of Court - Personnel Services		29,722									29,722
654.30 - Clerk of Court - Operating Expenses		496									496
674.10 - Clerk of Court - Personnel Services		4,735									4,735
674.30 - Clerk of Court - Operating Expenses		90									90
694.10 - Clerk of Court - Personnel Services		3,265									3,265
694.30 - Clerk of Court - Operating Expenses		49									49
713.30 - Information Systems - Operating Expenses		39,043									39,043
724.10 - Clerk of Court - Personnel Services		18,700									18,700
724.30 - Clerk of Court - Operating Expenses		656									656
744.10 - Clerk of Court - Personnel Services		7,891									7,891
744.30 - Clerk of Court - Operating Expenses		76									76
764.10 - Clerk of Court - Personnel Services		25,898									25,898
764.30 - Clerk of Court - Operating Expenses		196									196
Grand Total	6,339,813	6,364,713		2,051,858		440,579					15,196,963

Data Element Worksheet Report for FYE: 2018, Liberty

Affiliates Report for FYE 2018

