

### Unit Information

Unit Type: County

Year: 2019

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

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Address:

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

### AFR Details

#### Revised AFR

AFR Status: Verified By DFS

AFR Received Date: 7/2/2020

Audit Received Date: 6/30/2020

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$631,454

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/30/2019

Auditor Name: Moran & Smith LLP CPAs

Address:

2260 Wednesday Street  
Suite 400  
Tallahassee, FL 32308-8307

### 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?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

☐☐

Revenues Report for FYE 2019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	2,154,449										2,154,449
312300 - County Ninth-Cent Voted Fuel Tax		59,192									59,192
312410 - First Local Option Fuel Tax		278,902									278,902
312600 - Discretionary Sales Surtaxes	346,355										346,355
315000 - Communications Service Tax (Chapter 202)	9,244										9,244
322000 - Building Permits	27,335										27,335
331200 - Federal Grant - Public Safety		253,654									253,654
331310 - Federal Grant - Water Supply System						607,556					607,556
331620 - Federal Grant - Public Assistance		36,121									36,121
331650 - Federal Grant - Child Support Reimbursement		40,448									40,448
331810 - Federal Grant - Process Servers	645										645
331900 - Federal Grant - Other	4,118	117,063									121,181
333000 - Federal Payments In Lieu Of Taxes	464,744	374,296									839,040
334100 - State Grant - General Government	34,941	6,480									41,421
334200 - State Grant - Public Safety	875,177										875,177
334310 - State Grant - Water Supply System						148,167					148,167
334330 - State Grant - Gas Supply System		90,909									90,909
334420 - State Grant - Mass Transit		288,035									288,035
334490 - State Grant - Other Transportation		2,076,532									2,076,532
334610 - State Grant - Health or Hospitals		1,818									1,818
334690 - State Grant - Other Human Services		375,158									375,158
334700 - State Grant - Culture/Recreation	101,660										101,660
334890 - State Grant - Other Court-Related		148,550									148,550
334900 - State Grant - Other	68,732										68,732
335120 - State Revenue Sharing - Proceeds	172,634										172,634
335130 - State Revenue Sharing - Insurance Agents County Licenses	18,012										18,012
335140 - State Revenue Sharing - Mobile Home Licenses	3,594										3,594
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	115										115
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	1,333,929										1,333,929
335190 - State Revenue Sharing - Other General Government	193,575										193,575
335220 - State Revenue Sharing - Enhanced 911 Fee		128,581									128,581
335290 - State Revenue Sharing - Other Public Safety	160,587										160,587
335420 - State Revenue Sharing - Mass Transit				653,507							653,507
335490 - State Revenue Sharing - Other Transportation		886,264									886,264
335700 - State Revenue Sharing - Culture/Recreation		8,603									8,603
335900 - State Revenue Sharing - Other		-18,359									-18,359
336000 - State Payments In Lieu of Taxes	27,199										27,199
341100 - Service Charge - Recording Fees		5,892									5,892
341150 - Public Records Modernization Trust Fund		2,069									2,069
341510 - Fees remitted to County from Tax Collector	4,146										4,146
341900 - Other General Government Charges and Fees	21,096										21,096
342600 - Service Charge - Ambulance Fees	623	278,088									278,711
342900 - Service Charge - Other Public Safety Charges and Fees	50,000										50,000

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
343300 - Service Charge - Water Utility						334,351					334,351
343400 - Service Charge - Garbage/Solid Waste		458,356									458,356
344300 - Service Charge - Mass Transit		139,664									139,664
347200 - Service Charge - Parks and Recreation	15,050										15,050
347300 - Service Charge - Cultural Services	11,413										11,413
347900 - Service Charge - Other Culture/Recreation Charges	18,615										18,615
348921 - Court Innovations/Local Requirements	1,406										1,406
348922 - Legal Aid	1,406										1,406
348923 - Law Library	1,406										1,406
348924 - Juvenile Alternative Programs	1,406										1,406
348931 - Traffic Surcharge	10,417										10,417
349000 - Other Charges for Services	206,883	133,553									340,436
351100 - Judgments and Fines - As Decided by County Court Criminal	5,510	2,964									8,474
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	2,988	11,530									14,518
359000 - Other Judgments, Fines and Forfeits	8,095										8,095
361100 - Interest	22,583	39,099	15,421								77,103
366000 - Contributions and Donations from Private Sources	430,590										430,590
369900 - Other Miscellaneous Revenues	236,149	80,294									316,443
381000 - Inter-Fund Group Transfers In	78,855	642,828				65,000					786,683
384000 - Debt Proceeds		121,000									121,000
388100 - Sale of General Capital Asset	458,878	148,401									607,279
388200 - Compensation for Loss of General Capital Asset						3,319					3,319
Grand Total	7,782,810	7,215,985	15,421	653,507		1,158,393					16,826,116

## Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	276,070										276,070
511.30 - Legislative - Operating Expenses	163,662										163,662
513.10 - Financial and Administrative - Personnel Services		4,670									4,670
513.30 - Financial and Administrative - Operating Expenses	289,521	1,387									290,908
514.30 - Legal Counsel - Operating Expenses	30,697										30,697
515.30 - Comprehensive Planning - Operating Expenses	34,812										34,812
516.30 - Non-Court Information Systems - Operating Expenses	25,761										25,761
519.10 - Other General Government - Personnel Services	1,228,553										1,228,553
519.30 - Other General Government - Operating Expenses	372,100	6,670									378,770
519.60 - Other General Government - Capital Outlay	116,949	39,336									156,285
521.10 - Law Enforcement - Personnel Services	1,406,356										1,406,356
521.30 - Law Enforcement - Operating Expenses	505,412	15,847									521,259
521.60 - Law Enforcement - Capital Outlay	182,908										182,908
522.30 - Fire Control - Operating Expenses	60,356										60,356
522.60 - Fire Control - Capital Outlay	41,102										41,102
522.70 - Fire Control - Debt Service	9,050										9,050



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
523.10 - Detention/Corrections - Personnel Services	516,005										516,005
523.30 - Detention/Corrections - Operating Expenses	237,709										237,709
524.10 - Protective Inspections - Personnel Services	26,601										26,601
524.30 - Protective Inspections - Operating Expenses	40,093										40,093
525.10 - Emergency and Disaster Relief - Personnel Services		100,963									100,963
525.30 - Emergency and Disaster Relief - Operating Expenses		66,236									66,236
525.60 - Emergency and Disaster Relief - Capital Outlay		10,248									10,248
526.10 - Ambulance and Rescue Services - Personnel Services		404,030									404,030
526.30 - Ambulance and Rescue Services - Operating Expenses		133,699									133,699
526.60 - Ambulance and Rescue Services - Capital Outlay		19,937									19,937
527.30 - Medical Examiners - Operating Expenses	28,556										28,556
529.10 - Other Public Safety - Personnel Services		73,794									73,794
529.30 - Other Public Safety - Operating Expenses		33,525									33,525
529.60 - Other Public Safety - Capital Outlay		107,968									107,968
533.10 - Water Utility Services - Personnel Services						161,264					161,264
533.30 - Water Utility Services - Operating Expenses						313,565					313,565
533.70 - Water Utility Services - Debt Service						24,653					24,653
534.10 - Garbage/Solid Waste - Personnel Services		86,883									86,883
534.30 - Garbage/Solid Waste - Operating Expenses		501,989									501,989
534.60 - Garbage/Solid Waste - Capital Outlay		1,240									1,240
534.70 - Garbage/Solid Waste - Debt Service		28,571									28,571
537.10 - Conservation/Resource Management - Personnel Services	70,665										70,665
537.30 - Conservation/Resource Management - Operating Expenses	8,840										8,840
537.80 - Conservation/Resource Management - Grants and Aids	1,000										1,000
541.10 - Road/Street Facilities - Personnel Services		709,143									709,143
541.30 - Road/Street Facilities - Operating Expenses		448,037									448,037
541.60 - Road/Street Facilities - Capital Outlay		2,490,606									2,490,606
541.70 - Road/Street Facilities - Debt Service		127,447									127,447
544.10 - Mass Transit - Personnel Services		339,248									339,248
544.30 - Mass Transit - Operating Expenses		118,286									118,286
544.60 - Mass Transit - Capital Outlay		196,863									196,863
544.80 - Mass Transit - Grants and Aids		19,575									19,575
553.10 - Veterans Services - Personnel Services	8,678										8,678
553.30 - Veterans Services - Operating Expenses	1,016										1,016
554.10 - Housing and Urban Development - Personnel Services		37,361									37,361
554.30 - Housing and Urban Development - Operating Expenses		348,687									348,687
559.80 - Other Economic Development - Grants and Aids	5,000										5,000
562.10 - Health - Personnel Services	22,783										22,783
562.30 - Health - Operating Expenses	28,350										28,350
562.60 - Health - Capital Outlay	49,355										49,355
562.80 - Health - Grants and Aids	105,700										105,700
563.30 - Mental Health - Operating Expenses	8,500										8,500
564.80 - Public Assistance - Grants and Aids	143,762										143,762
571.30 - Libraries - Operating Expenses	144,512										144,512
572.30 - Parks/Recreation - Operating Expenses	47,777										47,777
572.60 - Parks/Recreation - Capital Outlay	90,829										90,829
573.10 - Cultural Services - Personnel Services	78,715										78,715
573.30 - Cultural Services - Operating Expenses	7,620										7,620



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
581.90 - Interfund Transfers Out - Other Uses	388,761	385,922				12,000					786,683
604.10 - Clerk of Court Administration - Personnel Services		168,790									168,790
604.30 - Clerk of Court Administration - Operating Expenses		926									926
608.10 - Jury Management - Personnel Services		5,369									5,369
608.30 - Jury Management - Operating Expenses		3,446									3,446
614.10 - Clerk of Court - Personnel Services		37,094									37,094
614.30 - Clerk of Court - Operating Expenses		476									476
634.10 - Clerk of Court - Personnel Services		11,715									11,715
634.30 - Clerk of Court - Operating Expenses		81									81
654.10 - Clerk of Court - Personnel Services		29,454									29,454
654.30 - Clerk of Court - Operating Expenses		285									285
674.10 - Clerk of Court - Personnel Services		6,849									6,849
674.30 - Clerk of Court - Operating Expenses		41									41
694.10 - Clerk of Court - Personnel Services		4,624									4,624
694.30 - Clerk of Court - Operating Expenses		43									43
713.30 - Information Systems - Operating Expenses		40,538									40,538
724.10 - Clerk of Court - Personnel Services		17,567									17,567
724.30 - Clerk of Court - Operating Expenses		432									432
744.10 - Clerk of Court - Personnel Services		10,956									10,956
744.30 - Clerk of Court - Operating Expenses		165									165
764.10 - Clerk of Court - Personnel Services		26,135									26,135
764.30 - Clerk of Court - Operating Expenses		160									160
Grand Total	6,804,136	7,223,314				511,482					14,538,932

## Data Element Worksheet Report for FYE: 2019, Liberty

## Affiliates Report for FYE 2019

