

### Unit Information

Unit Type: County

Year: 2020

Unit Name: Liberty

Unit Dependency:

Unit Status: Active

### Location Information

Name: Mr. Hon. Daniel R. Stanley

Title: Clerk of the Circuit Court and Comptroller

Phone: (850) 643-2215

Address:

10818 NW SR 20  
Bristol, FL 32321

### Contact Information

Name: Mr. Christopher H. Moran, CPA

Title: CPA

Phone: (850) 510-5334

Email: cmoran@moransmithcpa.com

Address:

PO BOX 399  
BRISTOL, FL 32321

### AFR Details

#### Revision #3 AFR

AFR Status: Verified By DFS

AFR Received Date: 7/8/2021

Audit Received Date: 6/30/2021

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$580,234

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/30/2021

Auditor Name: Moran & Smith LLP CPAs

Address:

2260 Wednesday Street Suite 400 Tallahassee,  
FL 32308

### Certification

#### Chief Financial Officer

Name: Daniel R Stanley

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?

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Revenues Report for FYE 2020

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	2,324,131										2,324,131
312300 - County Ninth-Cent Voted Fuel Tax		55,774									55,774
312410 - First Local Option Fuel Tax		262,750									262,750
312600 - Discretionary Sales Surtaxes	360,404										360,404
315000 - Communications Service Tax (Chapter 202)	10,657										10,657
322000 - Building Permits	23,889										23,889
331100 - Federal Grant - General Government	40,000										40,000
331200 - Federal Grant - Public Safety	808,333	48,311									856,644
331810 - Federal Grant - Process Servers	449										449
331900 - Federal Grant - Other	94,039	116,676									210,715
331900 - Federal Grant - Other						143					143
333000 - Federal Payments In Lieu Of Taxes	380,353	379,383									759,736
334100 - State Grant - General Government	1,462	13,924									15,386
334200 - State Grant - Public Safety		215,660									215,660
334200 - State Grant - Public Safety						36,468					36,468
334200 - State Grant - Public Safety	1,143,136										1,143,136
334310 - State Grant - Water Supply System						60,277					60,277
334340 - State Grant - Garbage/Solid Waste		90,909									90,909
334420 - State Grant - Mass Transit		193,656									193,656
334490 - State Grant - Other Transportation		3,300,382									3,300,382
334500 - State Grant - Economic Environment	274,022										274,022
334610 - State Grant - Health or Hospitals		150,000									150,000
334690 - State Grant - Other Human Services		548,006									548,006
334700 - State Grant - Culture/Recreation	28,122										28,122
334900 - State Grant - Other	74,976										74,976
335120 - State Revenue Sharing - Proceeds	146,840										146,840
335130 - State Revenue Sharing - Insurance Agents County Licenses	20,857										20,857
335140 - State Revenue Sharing - Mobile Home Licenses	4,136										4,136
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	137										137
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	1,270,622										1,270,622
335190 - State Revenue Sharing - Other General Government	185,643										185,643
335220 - State Revenue Sharing - Enhanced 911 Fee		116,150									116,150
335290 - State Revenue Sharing - Other Public Safety	164,654										164,654
335490 - State Revenue Sharing - Other Transportation		1,150,472									1,150,472
336000 - State Payments In Lieu of Taxes	28,138										28,138
341510 - Fees remitted to County from Tax Collector	3,465										3,465
342600 - Service Charge - Ambulance Fees		246,222									246,222
342900 - Service Charge - Other Public Safety Charges and Fees	270,894										270,894
343300 - Service Charge - Water Utility						399,708					399,708
343400 - Service Charge - Garbage/Solid Waste		452,336									452,336
344300 - Service Charge - Mass Transit		83,718									83,718
347200 - Service Charge - Parks and Recreation	2,405										2,405
347300 - Service Charge - Cultural Services	7,004										7,004

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
347900 - Service Charge - Other Culture/Recreation Charges	210,862										210,862
348921 - Court Innovations/Local Requirements	1,680										1,680
348922 - Legal Aid	1,680										1,680
348923 - Law Library	1,680										1,680
348924 - Juvenile Alternative Programs	1,680										1,680
348931 - Traffic Surcharge	9,476										9,476
349000 - Other Charges for Services	33,532										33,532
351100 - Judgments and Fines - As Decided by County Court Criminal	2,230										2,230
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	4,165										4,165
351900 - Judgments and Fines - Other Court Ordered		3,175									3,175
359000 - Other Judgments, Fines and Forfeits	7,087										7,087
361100 - Interest	25,562	38,139		15,588							79,289
365000 - Sale of Surplus Materials and Scrap		340									340
366000 - Contributions and Donations from Private Sources	14,512	10,603									25,115
369900 - Other Miscellaneous Revenues	62,526	40,285									102,811
381000 - Inter-Fund Group Transfers In	78,855	707,451				10,544					796,850
388200 - Compensation for Loss of General Capital Asset	37,315	50,431				5,941					93,687
Grand Total	8,359,860	8,274,753		15,588		513,081					17,163,282

## Expenditures Report for FYE 2020

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	273,014										273,014
511.30 - Legislative - Operating Expenses	163,106										163,106
513.30 - Financial and Administrative - Operating Expenses	491,997										491,997
514.30 - Legal Counsel - Operating Expenses	30,548										30,548
515.30 - Comprehensive Planning - Operating Expenses	37,406										37,406
516.30 - Non-Court Information Systems - Operating Expenses	28,401										28,401
519.10 - Other General Government - Personnel Services	1,707,698										1,707,698
519.30 - Other General Government - Operating Expenses	244,101										244,101
519.60 - Other General Government - Capital Outlay	668,468										668,468
521.30 - Law Enforcement - Operating Expenses	2,682,456										2,682,456
521.60 - Law Enforcement - Capital Outlay	185,197										185,197
522.30 - Fire Control - Operating Expenses	52,044										52,044
522.60 - Fire Control - Capital Outlay	88,383										88,383
522.70 - Fire Control - Debt Service	9,050										9,050
523.10 - Detention/Corrections - Personnel Services	14,105										14,105
523.30 - Detention/Corrections - Operating Expenses	29,619										29,619
524.30 - Protective Inspections - Operating Expenses	45,332										45,332
525.10 - Emergency and Disaster Relief - Personnel Services		101,235									101,235
525.30 - Emergency and Disaster Relief - Operating Expenses		72,320									72,320
526.10 - Ambulance and Rescue Services - Personnel Services		382,809									382,809
526.30 - Ambulance and Rescue Services - Operating Expenses		153,603									153,603



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
526.60 - Ambulance and Rescue Services - Capital Outlay		202,583									202,583
527.30 - Medical Examiners - Operating Expenses	8,315										8,315
529.10 - Other Public Safety - Personnel Services		74,313									74,313
529.30 - Other Public Safety - Operating Expenses		62,719									62,719
529.60 - Other Public Safety - Capital Outlay		240,087									240,087
533.10 - Water Utility Services - Personnel Services						172,272					172,272
533.30 - Water Utility Services - Operating Expenses						323,036					323,036
533.70 - Water Utility Services - Debt Service						23,845					23,845
534.10 - Garbage/Solid Waste - Personnel Services		151,068									151,068
534.30 - Garbage/Solid Waste - Operating Expenses		1,005,812									1,005,812
534.70 - Garbage/Solid Waste - Debt Service		28,571									28,571
537.10 - Conservation/Resource Management - Personnel Services	80,450										80,450
537.30 - Conservation/Resource Management - Operating Expenses	10,140										10,140
541.10 - Road/Street Facilities - Personnel Services		696,769									696,769
541.30 - Road/Street Facilities - Operating Expenses		364,147									364,147
541.60 - Road/Street Facilities - Capital Outlay		3,754,859									3,754,859
541.80 - Road/Street Facilities - Grants and Aids		9,610									9,610
544.10 - Mass Transit - Personnel Services		350,468									350,468
544.30 - Mass Transit - Operating Expenses		102,169									102,169
544.60 - Mass Transit - Capital Outlay		4,977									4,977
553.10 - Veterans Services - Personnel Services	8,679										8,679
554.30 - Housing and Urban Development - Operating Expenses	44,000										44,000
562.10 - Health - Personnel Services	16,080										16,080
562.30 - Health - Operating Expenses	98,377										98,377
563.30 - Mental Health - Operating Expenses	8,500										8,500
564.30 - Public Assistance - Operating Expenses	127,382										127,382
569.30 - Other Human Services - Operating Expenses	4,369										4,369
569.80 - Other Human Services - Grants and Aids	5,776										5,776
571.80 - Libraries - Grants and Aids	149,611										149,611
572.30 - Parks/Recreation - Operating Expenses	19,150										19,150
572.60 - Parks/Recreation - Capital Outlay	25,286										25,286
573.10 - Cultural Services - Personnel Services	86,159										86,159
573.30 - Cultural Services - Operating Expenses	5,369										5,369
579.10 - Other Culture/Recreation - Personnel Services		300,917									300,917
579.30 - Other Culture/Recreation - Operating Expenses		50,869									50,869
581.90 - Interfund Transfers Out - Other Uses	389,850	395,000				12,000					796,850
604.60 - Clerk of Court Administration - Capital Outlay	2,200										2,200
Grand Total	7,840,618	8,504,905				531,153					16,876,676

## Data Element Worksheet Report for FYE: 2020, Liberty

## Affiliates Report for FYE 2020



