

### Unit Information

Unit Type: County

Year: 2021

Unit Name: Walton

Unit Dependency:

Unit Status: Active

### Location Information

Name: Hon. Alex Alford

Title: Clerk of Courts

Phone: (850) 892-8115

Address:

571 US HWY 90 East  
Defuniak Springs, FL 32433

### Contact Information

Name: Mr. William Pennington

Title: Dir of Admin Svcs

Phone: (850) 892-8115

Email: william@waltonclerk.com

Address:

571 US hWY 90 East  
Defuniak Springs, FL 32433

### AFR Details

#### Revised AFR

AFR Status: Verified By DFS

AFR Received Date: 3/29/2022

Audit Received Date: 3/1/2022

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$22,274,287

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/4/2022

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

1117 Boll Weevil Circle  
Enterprise, AL 36330

### Certification

#### Chief Financial Officer

Name: Alex Alford

Title: Clerk of Courts

#### Chairman/Elected Official

Name: Mike Barker

Title: BCC Chairman

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 2021

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
311000 - Ad Valorem Taxes	24,402,860	0	0	0	0	0	0	0	0	0	0	24,402,860
311000 - Ad Valorem Taxes	0	0	0	11	0	0	0	0	0	0	0	11
311000 - Ad Valorem Taxes	0	56,090,897	0	0	0	0	0	0	0	0	0	56,090,897
312130 - Tourist Development Taxes	0	58,073,370	0	0	0	0	0	0	0	0	0	58,073,370
312300 - County Ninth-Cent Voted Fuel Tax	0	688,540	0	0	0	0	0	0	0	0	0	688,540
312410 - First Local Option Fuel Tax	0	3,595,509	0	0	0	0	0	0	0	0	0	3,595,509
312630 - Local Government Infrastructure Surtax	0	35,009,482	0	0	0	0	0	0	0	0	0	35,009,482
315200 - Local Communications Services Taxes	326,614	0	0	0	0	0	0	0	0	0	0	326,614
322000 - Building Permits	0	4,371,571	0	0	0	0	0	0	0	0	0	4,371,571
322900 - Permits - Other	0	37,418	0	0	0	0	0	0	0	0	0	37,418
322900 - Permits - Other	8,040,832	0	0	0	0	0	0	0	0	0	0	8,040,832
324110.02.01 - Impact Fees - Residential - Public Safety	10,150	0	0	0	0	0	0	0	0	0	0	10,150
331200 - Federal Grant - Public Safety	101,545	0	0	0	0	0	0	0	0	0	0	101,545
331500 - Federal Grant - Economic Environment	116,308	0	0	0	0	0	0	0	0	0	0	116,308
331500 - Federal Grant - Economic Environment	0	2,548,983	0	0	0	0	0	0	0	0	0	2,548,983
331650 - Federal Grant - Child Support Reimbursement	0	164,295	0	0	0	0	0	0	0	0	0	164,295
331690 - Federal Grant - Other Human Services	3,557	0	0	0	0	0	0	0	0	0	0	3,557
331700 - Federal Grant - Culture/Recreation	76,892	0	0	0	0	0	0	0	0	0	0	76,892
331900 - Federal Grant - Other	7,558,460	0	0	0	0	0	0	0	0	0	0	7,558,460
331900 - Federal Grant - Other	0	1,083,500	0	0	0	0	0	0	0	0	0	1,083,500
334100 - State Grant - General Government	0	241,028	0	0	0	0	0	0	0	0	0	241,028
334200 - State Grant - Public Safety	0	3,503,215	0	0	0	0	0	0	0	0	0	3,503,215
334200 - State Grant - Public Safety	121,613	0	0	0	0	0	0	0	0	0	0	121,613
334340 - State Grant - Garbage/Solid Waste	0	690,052	0	0	0	0	0	0	0	0	0	690,052
334390 - State Grant - Other Physical Environment	0	98,496	0	0	0	0	0	0	0	0	0	98,496
334500 - State Grant - Economic Environment	0	13,983,242	0	0	0	0	0	0	0	0	0	13,983,242
334500 - State Grant - Economic Environment	296,844	0	0	0	0	0	0	0	0	0	0	296,844
334700 - State Grant - Culture/Recreation	322,164	0	0	0	0	0	0	0	0	0	0	322,164
335121 - County Revenue Sharing Program - Proceeds	2,916,359	0	0	0	0	0	0	0	0	0	0	2,916,359
335130 - State Revenue Sharing - Insurance Agents County Licenses	51,764	0	0	0	0	0	0	0	0	0	0	51,764
335140 - State Revenue Sharing - Mobile Home Licenses	37,584	0	0	0	0	0	0	0	0	0	0	37,584
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	54,593	0	0	0	0	0	0	0	0	0	0	54,593
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	112,000	0	0	0	0	0	0	0	0	0	0	112,000
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	0	112,000	0	0	0	0	0	0	0	0	0	112,000
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	16,998,673	0	0	0	0	0	0	0	0	0	0	16,998,673

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
335210 - State Revenue Sharing - Firefighter Supplemental Compensation	0	10,467	0	0	0	0	0	0	0	0	0	10,467
335220 - State Revenue Sharing - Enhanced 911 Fee	0	393,796	0	0	0	0	0	0	0	0	0	393,796
335420 - State Revenue Sharing - Mass Transit	0	2,674,563	0	0	0	0	0	0	0	0	0	2,674,563
335480 - State Revenue Sharing - Other Transportation	0	2,505	0	0	0	0	0	0	0	0	0	2,505
336000 - State Payments In Lieu of Taxes	0	71,273	0	0	0	0	0	0	0	0	0	71,273
336000 - State Payments In Lieu of Taxes	19,048	0	0	0	0	0	0	0	0	0	0	19,048
337200 - Local Government Unit Grant - Public Safety	0	850,120	0	0	0	0	0	0	0	0	0	850,120
341100 - Service Charge - Recording Fees	256,348	0	0	0	0	0	0	0	0	0	0	256,348
341100 - Service Charge - Recording Fees	0	0	0	0	0	0	221,316	0	0	0	0	221,316
341200 - Internal Service Fund Fees and Charges	1,529,335	0	0	0	0	0	0	0	0	0	0	1,529,335
341200 - Internal Service Fund Fees and Charges	0	35,225	0	0	0	0	0	0	0	0	0	35,225
341300 - Administrative Service Fees	0	1,416,107	0	0	0	0	0	0	0	0	0	1,416,107
341300 - Administrative Service Fees	248,551	0	0	0	0	0	0	0	0	0	0	248,551
341510 - Fees remitted to County from Tax Collector	1,576,563	0	0	0	0	0	0	0	0	0	0	1,576,563
341530 - Fees remitted to County from Clerk of Circuit Court	2,218,877	0	0	0	0	0	0	0	0	0	0	2,218,877
341530 - Fees remitted to County from Clerk of Circuit Court	0	643,098	0	0	0	0	0	0	0	0	0	643,098
342300 - Service Charge - Housing for Prisoners	0	2,601,261	0	0	0	0	0	0	0	0	0	2,601,261
342300 - Service Charge - Housing for Prisoners	2,332	0	0	0	0	0	0	0	0	0	0	2,332
342600 - Service Charge - Ambulance Fees	0	1,925,730	0	0	0	0	0	0	0	0	0	1,925,730
342900 - Service Charge - Other Public Safety Charges and Fees	0	58,972	0	0	0	0	0	0	0	0	0	58,972
342900 - Service Charge - Other Public Safety Charges and Fees	38,896	0	0	0	0	0	0	0	0	0	0	38,896
343400 - Service Charge - Garbage/Solid Waste	23,153	0	0	0	0	0	0	0	0	0	0	23,153
343400 - Service Charge - Garbage/Solid Waste	0	411,674	0	0	0	0	0	0	0	0	0	411,674
343500 - Service Charge - Sewer/Wastewater Utility	0	62,656	0	0	0	0	0	0	0	0	0	62,656
345900 - Service Charge - Other Economic Environment Charges	0	140,863	0	0	0	0	0	0	0	0	0	140,863
346400 - Service Charge - Animal Control and Shelter Fees	0	57,655	0	0	0	0	0	0	0	0	0	57,655
347100 - Service Charge - Libraries	17,086	0	0	0	0	0	0	0	0	0	0	17,086
347200 - Service Charge - Parks and Recreation	485,004	0	0	0	0	0	0	0	0	0	0	485,004
348140 - County Court Criminal - Non-Local Fines and Forfeitures	199,642	0	0	0	0	0	0	0	0	0	0	199,642
348880 - Probation/Alternatives	189,420	0	0	0	0	0	0	0	0	0	0	189,420
351600 - Judgments and Fines - As Decided by Juvenile Court	0	50,000	0	0	0	0	0	0	0	0	0	50,000
354000 - Fines - Local Ordinance Violation	0	582,026	0	0	0	0	0	0	0	0	0	582,026
354000 - Fines - Local Ordinance Violation	102,794	0	0	0	0	0	0	0	0	0	0	102,794
355000 - Federal Fines and Forfeits	0	6,611	0	0	0	0	0	0	0	0	0	6,611
359000 - Other Judgments, Fines and Forfeits	0	56,002	0	0	0	0	0	0	0	0	0	56,002
361100 - Interest	0	292,961	0	0	0	0	0	0	0	0	0	292,961
361100 - Interest	120,999	0	0	0	0	0	0	0	0	0	0	120,999
361100 - Interest	0	0	0	47,333	0	0	0	0	0	0	0	47,333
361100 - Interest	0	0	390	0	0	0	0	0	0	0	0	390
362000 - Rents and Royalties	97,799	0	0	0	0	0	0	0	0	0	0	97,799

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
364000 - Disposition of Fixed Assets	31,170	0	0	0	0	0	0	0	0	0	0	31,170
364000 - Disposition of Fixed Assets	0	0	0	178,595	0	0	0	0	0	0	0	178,595
364000 - Disposition of Fixed Assets	0	990,667	0	0	0	0	0	0	0	0	0	990,667
365000 - Sale of Surplus Materials and Scrap	0	117,161	0	0	0	0	0	0	0	0	0	117,161
366000 - Contributions and Donations from Private Sources	170,298	48,090	0	0	0	0	0	0	0	0	0	218,388
366000 - Contributions and Donations from Private Sources	0	0	0	0	0	0	0	0	0	950	0	950
369300 - Settlements	0	36,596	0	0	0	0	0	0	0	0	0	36,596
369300 - Settlements	1,107,231	0	0	0	0	0	0	0	0	0	0	1,107,231
369900 - Other Miscellaneous Revenues	2,891,641	0	0	0	0	0	0	0	0	0	0	2,891,641
369900 - Other Miscellaneous Revenues	0	5,378,897	0	0	0	0	0	0	0	0	0	5,378,897
369900 - Other Miscellaneous Revenues	0	0	0	0	0	0	0	0	0	349,631,530	0	349,631,530
381000 - Inter-Fund Group Transfers In	0	17,379,270	0	0	0	0	0	0	0	0	0	17,379,270
381000 - Inter-Fund Group Transfers In	2,495,056	0	0	0	0	0	0	0	0	0	0	2,495,056
381000 - Inter-Fund Group Transfers In	0	0	0	15,788,311	0	0	0	0	0	0	0	15,788,311
Grand Total	75,370,055	216,585,844	390	16,014,250	0	0	221,316	0	0	349,632,480	0	657,824,335

## Expenditures Report for FYE 2021

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
511.10 - Legislative - Personnel Services	3,837,205	0	0	0	0	0	0	0	0	0	0	3,837,205
511.30 - Legislative - Operating Expenses	7,738,390	0	0	0	0	0	0	0	0	0	0	7,738,390
511.60 - Legislative - Capital Outlay	737,860	2,000,000	0	0	0	0	0	0	0	0	0	2,737,860
512.10 - Executive - Personnel Services	1,252,181	0	0	0	0	0	0	0	0	0	0	1,252,181
512.30 - Executive - Operating Expenses	80,549	0	0	0	0	0	0	0	0	0	0	80,549
512.60 - Executive - Capital Outlay	50,623	0	0	0	0	0	0	0	0	0	0	50,623
513.10 - Financial and Administrative - Personnel Services	10,388,116	2,068,387	0	0	0	0	221,316	0	0	0	0	12,677,819
513.30 - Financial and Administrative - Operating Expenses	2,039,735	0	0	0	0	0	0	0	0	0	0	2,039,735
513.60 - Financial and Administrative - Capital Outlay	576,442	0	0	0	0	0	0	0	0	0	0	576,442
513.70 - Financial and Administrative - Debt Service	11,492	0	0	0	0	0	0	0	0	0	0	11,492
513.90 - Financial and Administrative - Other Uses	0	0	0	0	0	0	0	0	0	349,631,530	0	349,631,530
514.10 - Legal Counsel - Personnel Services	646,970	0	0	0	0	0	0	0	0	0	0	646,970
514.30 - Legal Counsel - Operating Expenses	43,590	0	0	0	0	0	0	0	0	0	0	43,590
515.10 - Comprehensive Planning - Personnel Services	2,210,702	0	0	0	0	0	0	0	0	0	0	2,210,702
515.30 - Comprehensive Planning - Operating Expenses	924,312	0	0	0	0	0	0	0	0	0	0	924,312
515.60 - Comprehensive Planning - Capital Outlay	2,284	0	0	0	0	0	0	0	0	0	0	2,284
516.10 - Non-Court Information Systems - Personnel Services	0	317,335	0	0	0	0	0	0	0	0	0	317,335
519.10 - Other General Government - Personnel Services	0	1,582,545	0	0	0	0	0	0	0	0	0	1,582,545
519.30 - Other General Government - Operating Expenses	78	1,359,537	0	0	0	0	0	0	0	0	0	1,359,615



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
519.60 - Other General Government - Capital Outlay	0	88,293	0	0	0	0	0	0	0	0	0	88,293
521.10 - Law Enforcement - Personnel Services	0	41,631,139	0	0	0	0	0	0	0	0	0	41,631,139
521.30 - Law Enforcement - Operating Expenses	0	12,768,617	0	0	0	0	0	0	0	1,740	0	12,770,357
521.60 - Law Enforcement - Capital Outlay	0	6,918,486	0	0	0	0	0	0	0	0	0	6,918,486
521.70 - Law Enforcement - Debt Service	0	999,099	0	0	0	0	0	0	0	0	0	999,099
522.80 - Fire Control - Grants and Aids	32,790	0	0	0	0	0	0	0	0	0	0	32,790
523.10 - Detention/Corrections - Personnel Services	232,977	397,193	0	0	0	0	0	0	0	0	0	630,170
523.30 - Detention/Corrections - Operating Expenses	66,262	114,680	0	0	0	0	0	0	0	0	0	180,942
524.10 - Protective Inspections - Personnel Services	0	1,352,185	0	0	0	0	0	0	0	0	0	1,352,185
524.30 - Protective Inspections - Operating Expenses	0	383,121	0	0	0	0	0	0	0	0	0	383,121
525.10 - Emergency and Disaster Relief - Personnel Services	317,413	400,000	0	0	0	0	0	0	0	0	0	717,413
525.30 - Emergency and Disaster Relief - Operating Expenses	162,657	185,686	0	0	0	0	0	0	0	0	0	348,343
525.60 - Emergency and Disaster Relief - Capital Outlay	39,605	0	0	0	0	0	0	0	0	0	0	39,605
526.30 - Ambulance and Rescue Services - Operating Expenses	791,181	0	0	0	0	0	0	0	0	0	0	791,181
527.30 - Medical Examiners - Operating Expenses	299,209	0	0	0	0	0	0	0	0	0	0	299,209
529.10 - Other Public Safety - Personnel Services	1,383,805	0	0	0	0	0	0	0	0	0	0	1,383,805
529.30 - Other Public Safety - Operating Expenses	158,038	0	0	0	0	0	0	0	0	0	0	158,038
529.60 - Other Public Safety - Capital Outlay	192,380	0	0	0	0	0	0	0	0	0	0	192,380
534.10 - Garbage/Solid Waste - Personnel Services	0	921,225	0	0	0	0	0	0	0	0	0	921,225
534.30 - Garbage/Solid Waste - Operating Expenses	0	11,116,032	0	0	0	0	0	0	0	0	0	11,116,032
534.60 - Garbage/Solid Waste - Capital Outlay	0	4,060,416	0	0	0	0	0	0	0	0	0	4,060,416
537.10 - Conservation/Resource Management - Personnel Services	443,566	0	0	0	0	0	0	0	0	0	0	443,566
537.30 - Conservation/Resource Management - Operating Expenses	24,268	0	0	0	0	0	0	0	0	0	0	24,268
539.30 - Other Physical Environment - Operating Expenses	0	13,469	0	0	0	0	0	0	0	0	0	13,469
541.10 - Road/Street Facilities - Personnel Services	0	9,082,683	0	0	0	0	0	0	0	0	0	9,082,683
541.30 - Road/Street Facilities - Operating Expenses	0	4,248,040	3,118	331,372	0	0	0	0	0	0	0	4,582,530
541.60 - Road/Street Facilities - Capital Outlay	0	17,013,728	0	8,118,501	0	0	0	0	0	0	0	25,132,229
541.70 - Road/Street Facilities - Debt Service	0	0	0	2,460,309	0	0	0	0	0	0	0	2,460,309
552.10 - Industry Development - Personnel Services	0	4,138,112	0	0	0	0	0	0	0	0	0	4,138,112
552.30 - Industry Development - Operating Expenses	0	16,590,897	0	0	0	0	0	0	0	0	0	16,590,897
552.60 - Industry Development - Capital Outlay	0	16,311,743	0	0	0	0	0	0	0	0	0	16,311,743
552.80 - Industry Development - Grants and Aids	211,756	0	0	0	0	0	0	0	0	0	0	211,756
553.10 - Veterans Services - Personnel Services	152,873	0	0	0	0	0	0	0	0	0	0	152,873
553.30 - Veterans Services - Operating Expenses	6,947	0	0	0	0	0	0	0	0	0	0	6,947
554.10 - Housing and Urban Development - Personnel Services	0	290,095	0	0	0	0	0	0	0	0	0	290,095
554.30 - Housing and Urban Development - Operating Expenses	0	2,029,007	0	0	0	0	0	0	0	0	0	2,029,007
554.60 - Housing and Urban Development - Capital Outlay	0	1,483	0	0	0	0	0	0	0	0	0	1,483
562.10 - Health - Personnel Services	0	301,115	0	0	0	0	0	0	0	0	0	301,115
562.30 - Health - Operating Expenses	926	246,303	0	0	0	0	0	0	0	0	0	247,229



Account/Object Code		General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
562.60 - Health - Capital Outlay		0	55,579	0	0	0	0	0	0	0	0	0	55,579
562.80 - Health - Grants and Aids		8,475,427	0	0	0	0	0	0	0	0	0	0	8,475,427
563.30 - Mental Health - Operating Expenses		75,000	0	0	0	0	0	0	0	0	0	0	75,000
564.80 - Public Assistance - Grants and Aids		52,226	0	0	0	0	0	0	0	0	0	0	52,226
569.80 - Other Human Services - Grants and Aids		31,225	0	0	0	0	0	0	0	0	0	0	31,225
571.10 - Libraries - Personnel Services		834,071	0	0	0	0	0	0	0	0	0	0	834,071
571.30 - Libraries - Operating Expenses		157,971	0	0	0	0	0	0	0	0	0	0	157,971
571.60 - Libraries - Capital Outlay		48,689	0	0	0	0	0	0	0	0	0	0	48,689
572.10 - Parks/Recreation - Personnel Services		711,701	799,142	0	0	0	0	0	0	0	0	0	1,510,843
572.30 - Parks/Recreation - Operating Expenses		718,919	718,502	0	0	0	0	0	0	0	0	0	1,437,421
572.60 - Parks/Recreation - Capital Outlay		393,078	253,552	0	0	0	0	0	0	0	0	0	646,630
579.80 - Other Culture/Recreation - Grants and Aids		91,666	0	0	0	0	0	0	0	0	0	0	91,666
581.90 - Interfund Transfers Out - Other Uses		23,966,233	11,696,404	0	0	0	0	0	0	0	0	0	35,662,637
602.10 - State Attorney Administration - Personnel Services		59,799	0	0	0	0	0	0	0	0	0	0	59,799
602.30 - State Attorney Administration - Operating Expenses		81,937	0	0	0	0	0	0	0	0	0	0	81,937
603.30 - Public Defender Administration - Operating Expenses		10,509	0	0	0	0	0	0	0	0	0	0	10,509
605.10 - Judicial Support - Personnel Services		254,982	0	0	0	0	0	0	0	0	0	0	254,982
605.30 - Judicial Support - Operating Expenses		165,305	0	0	0	0	0	0	0	0	0	0	165,305
685.30 - Guardian ad Litem - Operating Expenses		560	0	0	0	0	0	0	0	0	0	0	560
	Grand Total	71,186,480	172,453,830	3,118	10,910,182	0	0	221,316	0	0	349,633,270	0	604,408,196

Data Element Worksheet Report for FYE: 2021, Walton

Affiliates Report for FYE 2021

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Other Entity - North Walton Mosquito Control District	Blended in Primary Report	\$598,497	\$571,803	\$0

Supplemental Information Report for FYE 2021

Compensation





Affiliated Entity	Type	Total Employees	Total Employee Compensation Earned or Awarded	Total Contractors	Total Contractor Compensation Earned or Awarded
North Walton Mosquito Control District	Blended in Primary Report	12	306,110	0	0

Construction Projects