

### Unit Information

Unit Type: County

Year: 2010

Unit Name: Calhoun

Unit Dependency:

Unit Status: Active

### Location Information

Name: Ms. Ruth W. Attaway

Title: Clerk of Circuit Court

Phone: (850) 674-4545

Address:

20859 Central Avenue, East  
Blountstown, FL 32424

### Contact Information

Name: Ms. Kathy P. Stewart

Title: Accounting Manager

Phone: (850) 674-4545

Email: kstewart@calhounclerk.com

Address:

20859 Central Avenue, East  
Blountstown, FL 32424

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 5/24/2011

Audit Received Date: 6/6/2011

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$180,000

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/16/2011

Auditor Name: Carr, Riggs & Ingram, LLC

Address:  
4267 LAFAYETTE ST  
P.O. BOX 1606  
MARIANNA, FLORIDA 32447

### Certification

#### Chief Financial Officer

Name: Ruth W. Attaway

Title: Clerk of the Circuit Court

#### Chairman/Elected Official

Name: Harold Pickron

Title: 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 2010

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	3,368,007										3,368,007
312300 - County Ninth-Cent Voted Fuel Tax		22,363									22,363
312410 - First Local Option Fuel Tax		286,481									286,481
312600 - Discretionary Sales Surtaxes	597,688										597,688
314200 - Utility Service Tax - Telecommunications	32,890										32,890
315000 - Communications Service Tax (Chapter 202)	78,666										78,666
316000 - Local Business Tax (Chapter 205)	9,900										9,900
322000 - Building Permits	37,354										37,354
325100 - Special Assessments - Capital Improvement		1,641									1,641
329000 - Other Permits, Fees & Special Assessments	3,825	3,423									7,248
331100 - Federal Grant - General Government		1,336									1,336
331200 - Federal Grant - Public Safety	84,933	530,859									615,792
331390 - Federal Grant - Other Physical Environment		2,171,319									2,171,319
331410 - Federal Grant - Airport Development		461,368									461,368
331500 - Federal Grant - Economic Environment	12,896	2,130,553									2,143,449
331620 - Federal Grant - Public Assistance		485,281									485,281
331650 - Federal Grant - Child Support Reimbursement	122,556										122,556
331690 - Federal Grant - Other Human Services	11,169	5,576									16,745
331700 - Federal Grant - Culture/Recreation		1,300									1,300
334200 - State Grant - Public Safety	105,524										105,524
334340 - State Grant - Garbage/Solid Waste		78,787									78,787
334410 - State Grant - Airport Development		3,206,933									3,206,933
334490 - State Grant - Other Transportation		1,035,228									1,035,228
334500 - State Grant - Economic Environment	38,322	537,386									575,708
334700 - State Grant - Culture/Recreation	140,722	140,945									281,667
334890 - State Grant - Other Court-Related		39,214									39,214
335120 - State Revenue Sharing - Proceeds	208,933										208,933
335130 - State Revenue Sharing - Insurance Agents County Licenses	14,506										14,506
335140 - State Revenue Sharing - Mobile Home Licenses	3,351										3,351
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	927										927
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	230,750										230,750
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	1,582,829										1,582,829
335190 - State Revenue Sharing - Other General Government	330,292										330,292
335220 - State Revenue Sharing - Enhanced 911 Fee		87,274									87,274
335490 - State Revenue Sharing - Other Transportation		829,153									829,153
335500 - State Revenue Sharing - Economic Environment		422,364									422,364
335800 - State Revenue Sharing - Clerk Allotment from JAC		417,278									417,278
337200 - Local Government Unit Grant - Public Safety	74,793	6,200									80,993
337700 - Local Government Unit Grant - Culture/Recreation	27,480	82,263									109,743
341100 - Service Charge - Recording Fees	25,429										25,429
341150 - Public Records Modernization Trust Fund		15,384									15,384
341160 - County Portion (\$2) of \$4 Additional Service Charge	12,106										12,106
341510 - Fees remitted to County from Tax Collector	97,261										97,261
341520 - Fees remitted to County from Sheriff	15,250										15,250

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341560 - Fees remitted to County from Property Appraiser	1,982										1,982
341900 - Other General Government Charges and Fees	26,422										26,422
342900 - Service Charge - Other Public Safety Charges and Fees		14,244									14,244
347200 - Service Charge - Parks and Recreation	1										1
348880 - Probation/Alternatives	75,788										75,788
348930 - State Court Facility Surcharge (\$30)		27,784									27,784
348932 - Domestic Violence Surcharge		1,035									1,035
348990 - Court Related Collections NOT Remitted to the State		17,431									17,431
351700 - Intergovernmental Radio Communication Program		7,923									7,923
351800 - 10% of Fines to Public Records Modernization Trust Fund		18,807									18,807
359000 - Other Judgments, Fines and Forfeits		14,120									14,120
361100 - Interest	53,740	16,367									70,107
361300 - Net Increase (Decrease) in Fair Value of Investments	1,208										1,208
362000 - Rents and Royalties	10,200	54,721									64,921
365000 - Sale of Surplus Materials and Scrap		88,418									88,418
366000 - Contributions and Donations from Private Sources	375	167,359									167,734
369900 - Other Miscellaneous Revenues	17,039	91,800									108,839
381000 - Inter-Fund Group Transfers In		395,878									395,878
Grand Total	7,455,114	13,915,796									21,370,910

## Expenditures Report for FYE 2010

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	179,432										179,432
511.30 - Legislative - Operating Expenses	5,687										5,687
513.10 - Financial and Administrative - Personnel Services	985,967										985,967
513.30 - Financial and Administrative - Operating Expenses	502,172	1,566									503,738
513.60 - Financial and Administrative - Capital Outlay	57,807										57,807
514.30 - Legal Counsel - Operating Expenses	33,822										33,822
515.10 - Comprehensive Planning - Personnel Services	11,661										11,661
515.30 - Comprehensive Planning - Operating Expenses	35,605										35,605
519.10 - Other General Governmental Services - Personnel Services	233,813										233,813
519.30 - Other General Governmental Services - Operating Expenses	314,805										314,805
519.60 - Other General Governmental Services - Capital Outlay	18,936										18,936
521.10 - Law Enforcement - Personnel Services	941,615	32,625									974,240
521.30 - Law Enforcement - Operating Expenses	261,979	148,981									410,960
521.60 - Law Enforcement - Capital Outlay	76,008	408,932									484,940
522.30 - Fire Control - Operating Expenses	53,948										53,948
522.80 - Fire Control - Grants and Aids	39,401										39,401
523.10 - Detention and/or Corrections - Personnel Services	189,728										189,728
523.30 - Detention and/or Corrections - Operating Expenses	405,788	3,608									409,396
523.60 - Detention and/or Corrections - Capital Outlay	23,879										23,879



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
524.10 - Protective Inspections - Personnel Services	60,978										60,978
524.30 - Protective Inspections - Operating Expenses	4,147										4,147
525.10 - Emergency and Disaster Relief Services - Personnel Services	117,852										117,852
525.30 - Emergency and Disaster Relief Services - Operating Expenses	78,488										78,488
525.60 - Emergency and Disaster Relief Services - Capital Outlay	17,018										17,018
526.30 - Ambulance and Rescue Services - Operating Expenses	240,000										240,000
527.30 - Medical Examiners - Operating Expenses	43,307										43,307
529.10 - Other Public Safety - Personnel Services	36,691	197,950									234,641
529.30 - Other Public Safety - Operating Expenses	3,634	49,632									53,266
529.60 - Other Public Safety - Capital Outlay		12,229									12,229
534.30 - Garbage/Solid Waste Control Services - Operating Expenses	5,139										5,139
537.10 - Conservation and Resource Management - Personnel Services	71,198										71,198
537.30 - Conservation and Resource Management - Operating Expenses	7,505										7,505
538.30 - Flood Control/Stormwater Management - Operating Expenses		8,406									8,406
538.60 - Flood Control/Stormwater Management - Capital Outlay	915,000	2,209,296									3,124,296
539.10 - Other Physical Environment - Personnel Services		36,586									36,586
539.30 - Other Physical Environment - Operating Expenses		29,636									29,636
539.60 - Other Physical Environment - Capital Outlay		19,140									19,140
541.10 - Road and Street Facilities - Personnel Services	145,109	558,308									703,417
541.30 - Road and Street Facilities - Operating Expenses	33,585	2,978,567									3,012,152
541.60 - Road and Street Facilities - Capital Outlay	661,365	1,337,258									1,998,623
541.70 - Road and Street Facilities - Debt Service		202,763									202,763
542.30 - Airports - Operating Expenses		57,355									57,355
542.60 - Airports - Capital Outlay		3,670,485									3,670,485
552.10 - Industry Development - Personnel Services	10,249										10,249
552.30 - Industry Development - Operating Expenses	15,695										15,695
553.10 - Veteran's Services - Personnel Services	20,533										20,533
553.30 - Veteran's Services - Operating Expenses	2,013										2,013
554.30 - Housing and Urban Development - Operating Expenses	-36,191	916,611									880,420
562.30 - Health Services - Operating Expenses	248,052										248,052
562.80 - Health Services - Grants and Aids	30,000										30,000
563.30 - Mental Health Services - Operating Expenses	6,204										6,204
564.80 - Public Assistance Services - Grants and Aids	24,827										24,827
569.30 - Other Human Services - Operating Expenses	400										400
571.10 - Libraries - Personnel Services		439,278									439,278
571.30 - Libraries - Operating Expenses		54,306									54,306
571.60 - Libraries - Capital Outlay	134,750	13,795									148,545
572.10 - Parks and Recreation - Personnel Services	6,125										6,125
572.30 - Parks and Recreation - Operating Expenses	54,380	2,617									56,997
572.60 - Parks and Recreation - Capital Outlay	131,223										131,223
572.80 - Parks and Recreation - Grants and Aids	10,000										10,000
573.30 - Cultural Services - Operating Expenses		6,478									6,478
581.90 - Inter-Fund Group Transfers Out - Other Uses	395,878										395,878
587.30 - Clerk of Court Excess Remittance - Operating Expenses		7,724									7,724
601.30 - Court Administration - Operating Expenses	8,112										8,112
601.60 - Court Administration - Capital Outlay	2,547										2,547



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
602.30 - State Attorney Administration - Operating Expenses	18,428										18,428
602.60 - State Attorney Administration - Capital Outlay	1,264										1,264
603.30 - Public Defender Administration - Operating Expenses	2,016										2,016
604.10 - Clerk of Court Administration - Personnel Services		157,030									157,030
604.30 - Clerk of Court Administration - Operating Expenses	6,913	22,847									29,760
605.30 - Judicial Support - Operating Expenses	6,572										6,572
605.60 - Judicial Support - Capital Outlay	2,547										2,547
608.10 - Jury Management - Personnel Services		6,454									6,454
608.30 - Jury Management - Operating Expenses		4,640									4,640
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		47,034									47,034
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		2,538									2,538
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		7,530									7,530
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		532									532
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	21,112	29,935									51,047
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	768	1,810									2,578
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		6,907									6,907
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		378									378
682.30 - Alternative Dispute Resolutions - Circuit Juvenile - Operating Expenses	375										375
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	851										851
689.10 - Other Circuit Court - Juvenile - Personnel Services		4,219									4,219
689.30 - Other Circuit Court - Juvenile - Operating Expenses		810									810
694.10 - Clerk of Court Administration - Probate - Personnel Services		6,239									6,239
694.30 - Clerk of Court Administration - Probate - Operating Expenses		165									165
711.10 - Courthouse Security - Personnel Services		37,690									37,690
711.30 - Courthouse Security - Operating Expenses		300									300
712.30 - Courthouse Facilities - Operating Expenses		7,800									7,800
713.30 - Information Systems and Technology - Operating Expenses		16,390									16,390
715.30 - Legal Aid - Operating Expenses	1,442										1,442
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		51,625									51,625
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		2,759									2,759
733.10 - Misdemeanor Probation - County Criminal - Personnel Services	72,066										72,066
733.30 - Misdemeanor Probation - County Criminal - Operating Expenses	4,464										4,464
744.10 - Clerk of Court Administration - County Civil - Personnel Services		22,864									22,864
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		1,700									1,700
764.10 - Clerk of Court Administration - Traffic - Personnel Services		34,963									34,963
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		1,604									1,604
Grand Total	8,016,684	13,880,895									21,897,579





Affiliates Report for FYE 2010

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Industrial Development Authority of Calhoun County	Blended in Primary Report	\$3,736,917	\$3,727,842	\$0