

Unit Information

Unit Type: County

Year: 2014

Unit Name: Calhoun

Unit Dependency:

Unit Status: Active

Location Information

Name: Ms. Carla A. Hand

Title: Clerk of Circuit Court and County Comptroller

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: 6/26/2015

Audit Received Date: 6/26/2015

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$187,538

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/15/2015

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

4267 Lafayette Street
Marianna, Florida 32446

Certification

Chief Financial Officer

Name: Carla A. Hand

Title: Clerk of the Circuit Court and County
Comptroller

Chairman/Elected Official

Name: Thomas G. Flowers

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 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	3,733,869										3,733,869
312300 - County Ninth-Cent Voted Fuel Tax		21,884									21,884
312410 - First Local Option Fuel Tax		260,998									260,998
312600 - Discretionary Sales Surtaxes	649,151										649,151
315000 - Communications Service Tax (Chapter 202)	65,585										65,585
316000 - Local Business Tax (Chapter 205)	9,700										9,700
322000 - Building Permits	27,797										27,797
329000 - Other Permits, Fees & Special Assessments	300	3,977									4,277
331200 - Federal Grant - Public Safety	239,512	45,909									285,421
331390 - Federal Grant - Other Physical Environment		167,193									167,193
331410 - Federal Grant - Airport Development		327,756									327,756
331490 - Federal Grant - Other Transportation		363,633									363,633
331500 - Federal Grant - Economic Environment	6,564										6,564
331620 - Federal Grant - Public Assistance		67,691									67,691
331650 - Federal Grant - Child Support Reimbursement	101,394										101,394
334200 - State Grant - Public Safety	118,446	30,314									148,760
334340 - State Grant - Garbage/Solid Waste		73,807									73,807
334360 - State Grant - Stormwater Management	207,256										207,256
334410 - State Grant - Airport Development		650,701									650,701
334490 - State Grant - Other Transportation		545,969									545,969
334500 - State Grant - Economic Environment	18,906	78,925									97,831
334700 - State Grant - Culture/Recreation		171,246									171,246
334890 - State Grant - Other Court-Related		17,534									17,534
335120 - State Revenue Sharing - Proceeds	251,251										251,251
335130 - State Revenue Sharing - Insurance Agents County Licenses	20,728										20,728
335140 - State Revenue Sharing - Mobile Home Licenses	3,726										3,726
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	817										817
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	1,496,967										1,496,967
335190 - State Revenue Sharing - Other General Government	370,367										370,367
335220 - State Revenue Sharing - Enhanced 911 Fee	25,520	84,000									109,520
335490 - State Revenue Sharing - Other Transportation		833,993									833,993
335500 - State Revenue Sharing - Economic Environment		355,092									355,092
335800 - State Revenue Sharing - Clerk Allotment From Justice Administrative Commission		232,100									232,100
336000 - State Payments In Lieu of Taxes	148										148
337200 - Local Government Unit Grant - Public Safety	85,069										85,069
337300 - Local Government Unit Grant - Physical Environment	104,620										104,620
337700 - Local Government Unit Grant - Culture/Recreation	18,760	45,981									64,741
339000 - Payments From Other Local Units In Lieu Of Taxes	3,415										3,415
341100 - Service Charge - Recording Fees	23,140										23,140
341150 - Public Records Modernization Trust Fund		13,521									13,521
341160 - County Portion (\$2) of \$4 Additional Service Charge	10,482										10,482
341510 - Fees remitted to County from Tax Collector	103,590										103,590
341520 - Fees remitted to County from Sheriff	15,990										15,990

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	2,100										2,100
341900 - Other General Government Charges and Fees	15,711	40									15,751
342100 - Service Charge - Law Enforcement Services	19,033	39,952									58,985
347200 - Service Charge - Parks and Recreation	1										1
348120 - County Court Criminal - Service Charges		3,733									3,733
348130 - County Court Criminal - Court Costs		9,083									9,083
348220 - Circuit Court Criminal - Service Charges		433									433
348230 - Circuit Court Criminal - Court Costs		7,976									7,976
348310 - County Court Civil - Filing Fees		23,475									23,475
348320 - County Court Civil - Service Charges		1,560									1,560
348410 - Circuit Court Civil - Filing Fees		23,996									23,996
348420 - Circuit Court Civil - Service Charges		5,892									5,892
348480 - Circuit Court Civil - Fees and Service Charges		842									842
348520 - Traffic Court - Service Charges		4,924									4,924
348530 - Traffic Court - Court Costs		46,912									46,912
348610 - Juvenile Court - Filing Fees		195									195
348620 - Juvenile Court - Service Charges		22									22
348710 - Probate Court - Filing Fees		8,792									8,792
348720 - Probate Court - Service Charges		379									379
348880 - Probation/Alternatives	40,032										40,032
348930 - State Court Facility Surcharge (\$30)		24,111									24,111
348932 - Domestic Violence Surcharge		589									589
348990 - Other Court Collections Transferred to BOCC		12,329									12,329
349000 - Other Charges for Services		2,689									2,689
351100 - Judgments and Fines - As Decided by County Court Criminal		29,270									29,270
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		17,544									17,544
351500 - Judgments and Fines - As Decided by Traffic Court		31,053									31,053
351700 - Intergovernmental Radio Communication Program		7,405									7,405
351800 - 10% of Fines to Public Records Modernization Trust Fund		16,807									16,807
361100 - Interest	2,766	441									3,207
361300 - Net Increase (Decrease) in Fair Value of Investments	-58										-58
362000 - Rents and Royalties	2,400	88,093									90,493
364000 - Disposition of Fixed Assets		752,828									752,828
366000 - Contributions and Donations from Private Sources	718	2,811									3,529
369900 - Other Miscellaneous Revenues	6,064	175,032									181,096
381000 - Inter-Fund Group Transfers In		740,384									740,384
Grand Total	8,032,587	6,471,816									14,504,403

Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	186,422										186,422

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.30 - Legislative - Operating Expenses	4,397										4,397
512.10 - Executive - Personnel Services	104,717										104,717
512.30 - Executive - Operating Expenses	1,881										1,881
513.10 - Financial and Administrative - Personnel Services	1,110,000										1,110,000
513.30 - Financial and Administrative - Operating Expenses	551,818	30									551,848
513.60 - Financial and Administrative - Capital Outlay	55,169										55,169
514.30 - Legal Counsel - Operating Expenses	40,096										40,096
515.30 - Comprehensive Planning - Operating Expenses	17,694										17,694
519.10 - Other General Government - Personnel Services	235,146										235,146
519.30 - Other General Government - Operating Expenses	325,693										325,693
519.60 - Other General Government - Capital Outlay	8,512										8,512
521.10 - Law Enforcement - Personnel Services	1,018,058	37,400									1,055,458
521.30 - Law Enforcement - Operating Expenses	343,287	45,157									388,444
521.60 - Law Enforcement - Capital Outlay	30,169	1,000									31,169
522.30 - Fire Control - Operating Expenses	55,967										55,967
522.80 - Fire Control - Grants and Aids	15,000										15,000
523.10 - Detention/Corrections - Personnel Services	325,286	4,580									329,866
523.30 - Detention/Corrections - Operating Expenses	432,194	7,170									439,364
524.10 - Protective Inspections - Personnel Services	51,176										51,176
524.30 - Protective Inspections - Operating Expenses	2,231										2,231
525.10 - Emergency and Disaster Relief - Personnel Services	128,357										128,357
525.30 - Emergency and Disaster Relief - Operating Expenses	121,299										121,299
525.60 - Emergency and Disaster Relief - Capital Outlay	129,100										129,100
526.30 - Ambulance and Rescue Services - Operating Expenses	240,000										240,000
527.30 - Medical Examiners - Operating Expenses	39,145										39,145
529.10 - Other Public Safety - Personnel Services	37,998	194,575									232,573
529.30 - Other Public Safety - Operating Expenses	2,662	68,962									71,624
529.60 - Other Public Safety - Capital Outlay	4,802	9,817									14,619
533.60 - Water Utility Services - Capital Outlay	104,620										104,620
537.10 - Conservation/Resource Management - Personnel Services	71,566										71,566
537.30 - Conservation/Resource Management - Operating Expenses	7,159										7,159
538.30 - Flood Control/Stormwater Control - Operating Expenses		39,119									39,119
538.60 - Flood Control/Stormwater Control - Capital Outlay	171,637	122,263									293,900
539.10 - Other Physical Environment - Personnel Services		55,759									55,759
539.30 - Other Physical Environment - Operating Expenses	-11,120	21,395									10,275
539.60 - Other Physical Environment - Capital Outlay		44,220									44,220
541.10 - Road/Street Facilities - Personnel Services	2,726	552,142									554,868
541.30 - Road/Street Facilities - Operating Expenses	16,765	451,847									468,612
541.60 - Road/Street Facilities - Capital Outlay		1,318,630									1,318,630
541.70 - Road/Street Facilities - Debt Service		210,460									210,460
542.10 - Airports - Personnel Services		44,075									44,075
542.30 - Airports - Operating Expenses		179,383									179,383
542.60 - Airports - Capital Outlay		885,115									885,115
552.10 - Industry Development - Personnel Services	11,656										11,656
552.30 - Industry Development - Operating Expenses	15,000										15,000
553.10 - Veterans Services - Personnel Services	20,704										20,704
553.30 - Veterans Services - Operating Expenses	1,584										1,584
554.10 - Housing and Urban Development - Personnel Services	25,815										25,815

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
554.30 - Housing and Urban Development - Operating Expenses	-32,598	424,273									391,675
562.30 - Health - Operating Expenses	282,538										282,538
562.80 - Health - Grants and Aids	30,000										30,000
563.30 - Mental Health - Operating Expenses	4,621										4,621
564.80 - Public Assistance - Grants and Aids	26,400										26,400
569.30 - Other Human Services - Operating Expenses	2,000										2,000
571.10 - Libraries - Personnel Services		417,548									417,548
571.30 - Libraries - Operating Expenses		107,500									107,500
572.10 - Parks/Recreation - Personnel Services	8,126										8,126
572.30 - Parks/Recreation - Operating Expenses	37,661										37,661
572.60 - Parks/Recreation - Capital Outlay	26,910										26,910
572.80 - Parks/Recreation - Grants and Aids	12,500										12,500
573.30 - Cultural Services - Operating Expenses		1,192									1,192
581.90 - Interfund Transfers Out - Other Uses	714,280	26,104									740,384
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses		29,938									29,938
601.30 - Court Administration - Operating Expenses	8,391										8,391
602.30 - State Attorney Administration - Operating Expenses	21,081										21,081
603.30 - Public Defender Administration - Operating Expenses	5,199										5,199
604.10 - Clerk of Court Administration - Personnel Services		166,257									166,257
604.30 - Clerk of Court Administration - Operating Expenses	6,452	20,485									26,937
605.30 - Judicial Support - Operating Expenses	8,633										8,633
608.10 - Jury Management - Personnel Services		6,861									6,861
608.30 - Jury Management - Operating Expenses		1,651									1,651
608.60 - Jury Management - Capital Outlay		2,506									2,506
614.10 - Clerk of Court - Personnel Services		54,373									54,373
614.30 - Clerk of Court - Operating Expenses		1,821									1,821
634.10 - Clerk of Court - Personnel Services		13,725									13,725
634.30 - Clerk of Court - Operating Expenses		883									883
654.10 - Clerk of Court - Personnel Services	18,836	23,505									42,341
654.30 - Clerk of Court - Operating Expenses		1,179									1,179
674.10 - Clerk of Court - Personnel Services		10,158									10,158
674.30 - Clerk of Court - Operating Expenses		110									110
682.30 - Alternative Dispute Resolutions - Operating Expenses	721										721
685.30 - Guardian ad Litem - Operating Expenses	844										844
689.10 - Other Circuit Court-Juvenile - Personnel Services		2,132									2,132
689.30 - Other Circuit Court-Juvenile - Operating Expenses		737									737
694.10 - Clerk of Court - Personnel Services		3,988									3,988
694.30 - Clerk of Court - Operating Expenses		105									105
711.10 - Courthouse Security - Personnel Services		17,578									17,578
712.30 - Courthouse Facilities - Operating Expenses		25,044									25,044
713.10 - Information Systems - Personnel Services		42									42
713.60 - Information Systems - Capital Outlay		1,400									1,400
715.30 - Legal Aid - Operating Expenses	1,670										1,670
724.10 - Clerk of Court - Personnel Services		27,691									27,691
724.30 - Clerk of Court - Operating Expenses		728									728
733.10 - Misdemeanor Probation - Personnel Services	38,806										38,806
733.30 - Misdemeanor Probation - Operating Expenses	2,346										2,346
744.10 - Clerk of Court - Personnel Services		15,955									15,955

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
744.30 - Clerk of Court - Operating Expenses		1,520									1,520
764.10 - Clerk of Court - Personnel Services		57,935									57,935
764.30 - Clerk of Court - Operating Expenses		1,134									1,134
764.60 - Clerk of Court - Capital Outlay		5,662									5,662
Grand Total	7,281,805	5,764,819									13,046,624

Data Element Worksheet Report for FYE: 2014, Calhoun

Affiliates Report for FYE 2014

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Industrial Development Authority of Calhoun County	Blended in Primary Report	\$1,120,135	\$1,108,573	\$0

