Unit Information

Unit Type: County

Year: 2016

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: 6/27/2017

Audit Received Date: 6/29/2017

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $0

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/21/2017

Auditor Name: Carr, Riggs & Ingram, LLC

Address:
4267 Lafayette Street
Marianna, FL 32446

Certification

Chief Financial Officer

Name: Carla A. Hand

Title: Clerk of the Circuit Court and County Comptroller

Chairman/Elected Official

Name: Danny Ray Wise

Title: Chairman - Calhoun County BCC

	Yes	No
Have You Experienced a Financial Emergency in this year?	☐	☒
If Yes, Have You Compiled With Section 218.503(2), Florida Statues?	☐	☐

Revenues Report for FYE 2016

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	3,880,955										3,880,955
312300 - County Ninth-Cent Voted Fuel Tax		22,868									22,868
312410 - First Local Option Fuel Tax		273,441									273,441
312600 - Discretionary Sales Surtaxes	705,186										705,186
315000 - Communications Service Tax (Chapter 202)	59,797										59,797
316000 - Local Business Tax (Chapter 205)	5,975										5,975
322000 - Building Permits	27,745										27,745
329000 - Other Permits, Fees & Special Assessments	950	4,812									5,762
331200 - Federal Grant - Public Safety	147,686	33,133									180,819
331490 - Federal Grant - Other Transportation		6,551,820									6,551,820
331500 - Federal Grant - Economic Environment	6,602										6,602
331620 - Federal Grant - Public Assistance		23,001									23,001
331650 - Federal Grant - Child Support Reimbursement	94,429										94,429
333000 - Federal Payments In Lieu Of Taxes	1,641	739									2,380
334100 - State Grant - General Government		1,399,353									1,399,353
334200 - State Grant - Public Safety	102,301	28,375									130,676
334340 - State Grant - Garbage/Solid Waste		88,294									88,294
334360 - State Grant - Stormwater Management	210,137										210,137
334410 - State Grant - Airport Development		1,741,349									1,741,349
334490 - State Grant - Other Transportation	2,201	2,664,596									2,666,797
334610 - State Grant - Health or Hospitals		128,037									128,037
334700 - State Grant - Culture/Recreation	91,214										91,214
334820 - Article V Clerk of Court Trust Fund		237,173									237,173
335120 - State Revenue Sharing - Proceeds	274,664										274,664
335130 - State Revenue Sharing - Insurance Agents County Licenses	22,571										22,571
335140 - State Revenue Sharing - Mobile Home Licenses	4,326										4,326
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	863										863
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	1,658,095										1,658,095
335190 - State Revenue Sharing - Other General Government	369,765										369,765
335220 - State Revenue Sharing - Enhanced 911 Fee	17,172	94,138									111,310
335490 - State Revenue Sharing - Other Transportation		898,924									898,924
335500 - State Revenue Sharing - Economic Environment		257,065									257,065
335900 - State Revenue Sharing - Other		258,564									258,564
336000 - State Payments In Lieu of Taxes	142										142
337200 - Local Government Unit Grant - Public Safety	85,069										85,069
337700 - Local Government Unit Grant - Culture/Recreation	20,588	52,180									72,768
339000 - Payments From Other Local Units In Lieu Of Taxes	3,407										3,407
341100 - Service Charge - Recording Fees	36,747	3,849									40,596
341150 - Public Records Modernization Trust Fund		10,948									10,948
341510 - Fees remitted to County from Tax Collector	95,660										95,660
341520 - Fees remitted to County from Sheriff	16,610										16,610
341560 - Fees remitted to County from Property Appraiser	1,900										1,900
341900 - Other General Government Charges and Fees	13,589	7,416									21,005

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342100 - Service Charge - Law Enforcement Services	14,394	35,321									49,715
342900 - Service Charge - Other Public Safety Charges and Fees	11,635										11,635
347200 - Service Charge - Parks and Recreation	1										1
347500 - Service Charge - Special Recreation Facilities		7,014									7,014
348120 - County Court Criminal - Service Charges		1,623									1,623
348130 - County Court Criminal - Court Costs		5,159									5,159
348220 - Circuit Court Criminal - Service Charges		1,101									1,101
348230 - Circuit Court Criminal - Court Costs		11,474									11,474
348310 - County Court Civil - Filing Fees		30,430									30,430
348320 - County Court Civil - Service Charges		389									389
348410 - Circuit Court Civil - Filing Fees		22,956									22,956
348420 - Circuit Court Civil - Service Charges		3,267									3,267
348480 - Circuit Court Civil - Fees and Service Charges		1,305									1,305
348520 - Traffic Court - Service Charges		4,434									4,434
348530 - Traffic Court - Court Costs		34,270									34,270
348610 - Juvenile Court - Filing Fees		195									195
348620 - Juvenile Court - Service Charges		3									3
348630 - Juvenile Court - Court Costs		100									100
348710 - Probate Court - Filing Fees		9,985									9,985
348720 - Probate Court - Service Charges		210									210
348880 - Probation/Alternatives	29,444										29,444
348924 - Juvenile Alternative Programs		3,375									3,375
348930 - State Court Facility Surcharge ($30)		16,807									16,807
348931 - Traffic Surcharge		2,352									2,352
349000 - Other Charges for Services		5,472									5,472
351100 - Judgments and Fines - As Decided by County Court Criminal		5,073									5,073
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		27,670									27,670
351500 - Judgments and Fines - As Decided by Traffic Court		18,677									18,677
351700 - Intergovernmental Radio Communication Program		5,282									5,282
351800 - 10% of Fines to Public Records Modernization Trust Fund		12,253									12,253
351900 - Judgments and Fines - Other Court Ordered		295									295
361100 - Interest	13,779	589									14,368
362000 - Rents and Royalties	900	125,494									126,394
364000 - Disposition of Fixed Assets		54,425									54,425
365000 - Sale of Surplus Materials and Scrap		600									600
366000 - Contributions and Donations from Private Sources	1,040	26,884									27,924
369900 - Other Miscellaneous Revenues	20,635	104,285									124,920
381000 - Inter-Fund Group Transfers In		475,856									475,856
Grand Total	8,280,565	15,834,700									24,115,265

Expenditures Report for FYE 2016

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	220,685										220,685
511.30 - Legislative - Operating Expenses	73,090										73,090
511.60 - Legislative - Capital Outlay	29,944										29,944
512.10 - Executive - Personnel Services	99,288										99,288
512.30 - Executive - Operating Expenses	6,141										6,141
513.10 - Financial and Administrative - Personnel Services	1,150,041										1,150,041
513.30 - Financial and Administrative - Operating Expenses	537,643	3,003									540,646
513.60 - Financial and Administrative - Capital Outlay	47,006										47,006
514.30 - Legal Counsel - Operating Expenses	22,424										22,424
515.30 - Comprehensive Planning - Operating Expenses	25,193										25,193
519.10 - Other General Government - Personnel Services	279,084										279,084
519.30 - Other General Government - Operating Expenses	377,912	1,795									379,707
519.60 - Other General Government - Capital Outlay	266,849										266,849
521.10 - Law Enforcement - Personnel Services	1,103,031	33,133									1,136,164
521.30 - Law Enforcement - Operating Expenses	323,188	37,067									360,255
521.60 - Law Enforcement - Capital Outlay	188,189										188,189
522.10 - Fire Control - Personnel Services	9,313										9,313
522.30 - Fire Control - Operating Expenses	106,385										106,385
522.80 - Fire Control - Grants and Aids	26,401										26,401
523.10 - Detention/Corrections - Personnel Services	288,641	9,976									298,617
523.30 - Detention/Corrections - Operating Expenses	419,454	9,290									428,744
524.10 - Protective Inspections - Personnel Services	39,853										39,853
524.30 - Protective Inspections - Operating Expenses	15,976										15,976
524.60 - Protective Inspections - Capital Outlay	26,495										26,495
525.10 - Emergency and Disaster Relief - Personnel Services	124,885										124,885
525.30 - Emergency and Disaster Relief - Operating Expenses	264,120										264,120
525.60 - Emergency and Disaster Relief - Capital Outlay	14,390										14,390
526.30 - Ambulance and Rescue Services - Operating Expenses	240,000	12,260									252,260
526.60 - Ambulance and Rescue Services - Capital Outlay		129,050									129,050
527.30 - Medical Examiners - Operating Expenses	40,659										40,659
529.10 - Other Public Safety - Personnel Services	26,591	185,522									212,113
529.30 - Other Public Safety - Operating Expenses	5,392	70,883									76,275
529.60 - Other Public Safety - Capital Outlay	1,163	455									1,618
537.10 - Conservation/Resource Management - Personnel Services	78,990										78,990
537.30 - Conservation/Resource Management - Operating Expenses	9,560										9,560
537.60 - Conservation/Resource Management - Capital Outlay	26,403										26,403
538.10 - Flood Control/Stormwater Control - Personnel Services		220									220
538.30 - Flood Control/Stormwater Control - Operating Expenses		13,863									13,863
538.60 - Flood Control/Stormwater Control - Capital Outlay		94,594									94,594
539.10 - Other Physical Environment - Personnel Services		43,575									43,575
539.30 - Other Physical Environment - Operating Expenses		18,794									18,794
539.60 - Other Physical Environment - Capital Outlay		42,840									42,840
541.10 - Road/Street Facilities - Personnel Services	8,802	687,732									696,534
541.30 - Road/Street Facilities - Operating Expenses	25,962	10,496,571									10,522,533
541.60 - Road/Street Facilities - Capital Outlay		236,592									236,592
541.70 - Road/Street Facilities - Debt Service		193,321									193,321
542.10 - Airports - Personnel Services		49,696									49,696
542.30 - Airports - Operating Expenses		129,850									129,850

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
542.60 - Airports - Capital Outlay		1,955,321									1,955,321
552.10 - Industry Development - Personnel Services	12,477										12,477
552.30 - Industry Development - Operating Expenses	15,000	1,952									16,952
552.60 - Industry Development - Capital Outlay		5,062									5,062
553.10 - Veterans Services - Personnel Services	17,976										17,976
553.30 - Veterans Services - Operating Expenses	1,907										1,907
554.10 - Housing and Urban Development - Personnel Services	25,364										25,364
554.30 - Housing and Urban Development - Operating Expenses	-23,415	280,996									257,581
562.30 - Health - Operating Expenses	2,893										2,893
562.80 - Health - Grants and Aids	30,000										30,000
563.30 - Mental Health - Operating Expenses	3,619										3,619
564.30 - Public Assistance - Operating Expenses	242,571										242,571
564.80 - Public Assistance - Grants and Aids	30,954										30,954
569.30 - Other Human Services - Operating Expenses	1,600										1,600
571.10 - Libraries - Personnel Services		467,678									467,678
571.30 - Libraries - Operating Expenses		123,360									123,360
571.60 - Libraries - Capital Outlay		14,170									14,170
572.30 - Parks/Recreation - Operating Expenses	37,420										37,420
572.60 - Parks/Recreation - Capital Outlay	97,998	359									98,357
572.80 - Parks/Recreation - Grants and Aids	12,500										12,500
581.90 - Interfund Transfers Out - Other Uses	457,181	18,675									475,856
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses		18,114									18,114
601.30 - Court Administration - Operating Expenses	9,477										9,477
601.60 - Court Administration - Capital Outlay	2,552										2,552
602.30 - State Attorney Administration - Operating Expenses	24,352										24,352
602.60 - State Attorney Administration - Capital Outlay	1,013										1,013
603.30 - Public Defender Administration - Operating Expenses	4,437										4,437
604.10 - Clerk of Court Administration - Personnel Services	10,190	164,460									174,650
604.30 - Clerk of Court Administration - Operating Expenses	6,168	14,052									20,220
605.30 - Judicial Support - Operating Expenses	8,286										8,286
605.60 - Judicial Support - Capital Outlay	5,339										5,339
608.10 - Jury Management - Personnel Services		7,085									7,085
608.30 - Jury Management - Operating Expenses		2,430									2,430
614.10 - Clerk of Court - Personnel Services		54,196									54,196
614.30 - Clerk of Court - Operating Expenses		2,300									2,300
634.10 - Clerk of Court - Personnel Services		19,523									19,523
634.30 - Clerk of Court - Operating Expenses		582									582
654.10 - Clerk of Court - Personnel Services	20,111	30,173									50,284
654.30 - Clerk of Court - Operating Expenses	2,264	2,022									4,286
674.10 - Clerk of Court - Personnel Services		9,141									9,141
674.30 - Clerk of Court - Operating Expenses		193									193
682.30 - Alternative Dispute Resolutions - Operating Expenses	375										375
685.30 - Guardian ad Litem - Operating Expenses	923										923
689.10 - Other Circuit Court-Juvenile - Personnel Services		2,239									2,239
689.30 - Other Circuit Court-Juvenile - Operating Expenses		1,381									1,381
694.10 - Clerk of Court - Personnel Services		4,180									4,180
694.30 - Clerk of Court - Operating Expenses		51									51
711.10 - Courthouse Security - Personnel Services		18,596									18,596

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
711.30 - Courthouse Security - Operating Expenses		666									666
712.30 - Courthouse Facilities - Operating Expenses		4,899									4,899
712.60 - Courthouse Facilities - Capital Outlay		87,247									87,247
713.10 - Information Systems - Personnel Services		1,622									1,622
713.30 - Information Systems - Operating Expenses		29,066									29,066
715.30 - Legal Aid - Operating Expenses	1,754										1,754
724.10 - Clerk of Court - Personnel Services		26,447									26,447
724.30 - Clerk of Court - Operating Expenses		1,279									1,279
733.10 - Misdemeanor Probation - Personnel Services	42,564										42,564
733.30 - Misdemeanor Probation - Operating Expenses	2,357										2,357
744.10 - Clerk of Court - Personnel Services		16,722									16,722
744.30 - Clerk of Court - Operating Expenses		908									908
764.10 - Clerk of Court - Personnel Services		55,618									55,618
764.60 - Clerk of Court - Capital Outlay		1,414									1,414
Grand Total	7,657,350	15,944,261									23,601,611

Data Element Worksheet Report for FYE: 2016, Calhoun

Affiliates Report for FYE 2016

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Industrial Development Authority of Calhoun County	Blended in Primary Report	$2,216,280	$2,141,881	$0