

Unit Information

Unit Type: County

Year: 2017

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: 6/12/2018

Audit Received Date: 6/27/2018

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$0

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/23/2018

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 Statutes?

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Revenues Report for FYE 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	3,909,005										3,909,005
312300 - County Ninth-Cent Voted Fuel Tax		23,416									23,416
312410 - First Local Option Fuel Tax		292,556									292,556
312600 - Discretionary Sales Surtaxes	762,331										762,331
315000 - Communications Service Tax (Chapter 202)	50,607										50,607
316000 - Local Business Tax (Chapter 205)	6,975										6,975
322000 - Building Permits	37,601										37,601
329000 - Other Permits, Fees & Special Assessments	11,388	5,098									16,486
331100 - Federal Grant - General Government	13,165										13,165
331200 - Federal Grant - Public Safety	85,877	18,735									104,612
331490 - Federal Grant - Other Transportation		3,651,494									3,651,494
331500 - Federal Grant - Economic Environment	7,248										7,248
331620 - Federal Grant - Public Assistance		73,590									73,590
331650 - Federal Grant - Child Support Reimbursement	87,574										87,574
333000 - Federal Payments In Lieu Of Taxes	1,687	55									1,742
334100 - State Grant - General Government	25,000	155,596									180,596
334200 - State Grant - Public Safety	106,220	119,567									225,787
334340 - State Grant - Garbage/Solid Waste		89,593									89,593
334490 - State Grant - Other Transportation	2,416	3,357,846									3,360,262
334610 - State Grant - Health or Hospitals	31,540										31,540
334700 - State Grant - Culture/Recreation	30,976										30,976
334820 - Article V Clerk of Court Trust Fund		223,113									223,113
335120 - State Revenue Sharing - Proceeds	284,497										284,497
335130 - State Revenue Sharing - Insurance Agents County Licenses	15,453										15,453
335140 - State Revenue Sharing - Mobile Home Licenses	4,752										4,752
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	597										597
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	1,787,220										1,787,220
335190 - State Revenue Sharing - Other General Government	372,145										372,145
335220 - State Revenue Sharing - Enhanced 911 Fee	15,743	143,270									159,013
335490 - State Revenue Sharing - Other Transportation		926,835									926,835
335500 - State Revenue Sharing - Economic Environment		446,925									446,925
335900 - State Revenue Sharing - Other		235,965									235,965
336000 - State Payments In Lieu of Taxes	142										142
337200 - Local Government Unit Grant - Public Safety	86,631										86,631
337500 - Local Government Unit Grant - Economic Environment		208,593									208,593
337700 - Local Government Unit Grant - Culture/Recreation	28,327	39,000									67,327
339000 - Payments From Other Local Units In Lieu Of Taxes	3,469										3,469
341100 - Service Charge - Recording Fees	40,065	4,154									44,219
341150 - Public Records Modernization Trust Fund		12,025									12,025
341510 - Fees remitted to County from Tax Collector	125,820										125,820
341520 - Fees remitted to County from Sheriff	14,600										14,600
341560 - Fees remitted to County from Property Appraiser	1,400										1,400
341900 - Other General Government Charges and Fees	16,018	7,948									23,966

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342100 - Service Charge - Law Enforcement Services	11,932	58,921									70,853
342900 - Service Charge - Other Public Safety Charges and Fees	11,771										11,771
346900 - Service Charge - Other Human Services Charges	20,000										20,000
347200 - Service Charge - Parks and Recreation	1										1
348120 - County Court Criminal - Service Charges		1,293									1,293
348130 - County Court Criminal - Court Costs		6,128									6,128
348220 - Circuit Court Criminal - Service Charges		1,187									1,187
348230 - Circuit Court Criminal - Court Costs		12,311									12,311
348310 - County Court Civil - Filing Fees		30,270									30,270
348320 - County Court Civil - Service Charges		124									124
348410 - Circuit Court Civil - Filing Fees		21,992									21,992
348420 - Circuit Court Civil - Service Charges		5,668									5,668
348480 - Circuit Court Civil - Fees and Service Charges		1,032									1,032
348520 - Traffic Court - Service Charges		5,251									5,251
348530 - Traffic Court - Court Costs		31,749									31,749
348610 - Juvenile Court - Filing Fees		195									195
348620 - Juvenile Court - Service Charges		44									44
348630 - Juvenile Court - Court Costs		100									100
348710 - Probate Court - Filing Fees		7,795									7,795
348720 - Probate Court - Service Charges		161									161
348880 - Probation/Alternatives	32,841										32,841
348924 - Juvenile Alternative Programs		2,996									2,996
348930 - State Court Facility Surcharge (\$30)		14,376									14,376
348931 - Traffic Surcharge		2,519									2,519
349000 - Other Charges for Services		5,637									5,637
351100 - Judgments and Fines - As Decided by County Court Criminal		6,631									6,631
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		29,823									29,823
351500 - Judgments and Fines - As Decided by Traffic Court		18,370									18,370
351700 - Intergovernmental Radio Communication Program		3,868									3,868
351800 - 10% of Fines to Public Records Modernization Trust Fund		8,728									8,728
351900 - Judgments and Fines - Other Court Ordered		3,691									3,691
361100 - Interest	35,219	2,013									37,232
362000 - Rents and Royalties	700	115,950									116,650
364000 - Disposition of Fixed Assets	25,119										25,119
366000 - Contributions and Donations from Private Sources	300	15,492									15,792
369900 - Other Miscellaneous Revenues	31,938	146,520									178,458
381000 - Inter-Fund Group Transfers In	22,001	589,507									611,508
Grand Total	8,389,061	11,185,716									19,574,777

Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	330,864										330,864
511.30 - Legislative - Operating Expenses	22,403										22,403
511.60 - Legislative - Capital Outlay	10,196										10,196
512.10 - Executive - Personnel Services	173,173										173,173
512.30 - Executive - Operating Expenses	2,865										2,865
513.10 - Financial and Administrative - Personnel Services	1,149,725										1,149,725
513.30 - Financial and Administrative - Operating Expenses	498,214	3,970									502,184
513.60 - Financial and Administrative - Capital Outlay	175,335										175,335
514.30 - Legal Counsel - Operating Expenses	25,040										25,040
515.30 - Comprehensive Planning - Operating Expenses	25,977										25,977
519.10 - Other General Government - Personnel Services	288,949										288,949
519.30 - Other General Government - Operating Expenses	319,376	17,308									336,684
521.10 - Law Enforcement - Personnel Services	1,041,090	18,735									1,059,825
521.30 - Law Enforcement - Operating Expenses	300,176	27,418									327,594
521.60 - Law Enforcement - Capital Outlay	122,333										122,333
522.10 - Fire Control - Personnel Services	7,516										7,516
522.30 - Fire Control - Operating Expenses	126,314										126,314
523.10 - Detention/Corrections - Personnel Services	313,858	14,417									328,275
523.30 - Detention/Corrections - Operating Expenses	424,874	8,426									433,300
523.60 - Detention/Corrections - Capital Outlay	669										669
524.10 - Protective Inspections - Personnel Services	49,096										49,096
524.30 - Protective Inspections - Operating Expenses	2,910										2,910
525.10 - Emergency and Disaster Relief - Personnel Services	18,196										18,196
525.30 - Emergency and Disaster Relief - Operating Expenses	24,555										24,555
526.30 - Ambulance and Rescue Services - Operating Expenses	241,912										241,912
527.30 - Medical Examiners - Operating Expenses	36,684										36,684
529.10 - Other Public Safety - Personnel Services	141,155	187,534									328,689
529.30 - Other Public Safety - Operating Expenses	7,806	87,197									95,003
529.60 - Other Public Safety - Capital Outlay	30,610	106,053									136,663
537.10 - Conservation/Resource Management - Personnel Services	81,278										81,278
537.30 - Conservation/Resource Management - Operating Expenses	8,750										8,750
538.60 - Flood Control/Stormwater Control - Capital Outlay		4,375									4,375
539.10 - Other Physical Environment - Personnel Services		33,239									33,239
539.30 - Other Physical Environment - Operating Expenses		43,791									43,791
539.60 - Other Physical Environment - Capital Outlay		36,199									36,199
541.10 - Road/Street Facilities - Personnel Services	9,664	684,782									694,446
541.30 - Road/Street Facilities - Operating Expenses	21,973	6,696,796									6,718,769
541.60 - Road/Street Facilities - Capital Outlay		709,741									709,741
542.10 - Airports - Personnel Services		58,666									58,666
542.30 - Airports - Operating Expenses		150,648									150,648
542.60 - Airports - Capital Outlay		94,496									94,496
552.10 - Industry Development - Personnel Services	12,871										12,871
552.30 - Industry Development - Operating Expenses	15,000	43,165									58,165
552.60 - Industry Development - Capital Outlay		165,759									165,759
553.10 - Veterans Services - Personnel Services	22,284										22,284
553.30 - Veterans Services - Operating Expenses	1,684										1,684
554.10 - Housing and Urban Development - Personnel Services	58,346										58,346
554.30 - Housing and Urban Development - Operating Expenses	-56,917	521,787									464,870

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
559.30 - Other Economic Development - Operating Expenses	25,000										25,000
562.10 - Health - Personnel Services	31,422										31,422
562.30 - Health - Operating Expenses	24,399										24,399
562.60 - Health - Capital Outlay	1,275										1,275
562.80 - Health - Grants and Aids	22,800										22,800
563.30 - Mental Health - Operating Expenses	600										600
564.30 - Public Assistance - Operating Expenses	301,741										301,741
569.30 - Other Human Services - Operating Expenses	800										800
571.10 - Libraries - Personnel Services		477,612									477,612
571.30 - Libraries - Operating Expenses		113,560									113,560
571.60 - Libraries - Capital Outlay		9,988									9,988
572.30 - Parks/Recreation - Operating Expenses	46,899										46,899
572.60 - Parks/Recreation - Capital Outlay	33,578	21,422									55,000
572.80 - Parks/Recreation - Grants and Aids	12,500										12,500
581.90 - Interfund Transfers Out - Other Uses	589,507	22,001									611,508
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses		11,015									11,015
601.30 - Court Administration - Operating Expenses	9,479										9,479
601.60 - Court Administration - Capital Outlay	1,013										1,013
602.30 - State Attorney Administration - Operating Expenses	24,602										24,602
603.30 - Public Defender Administration - Operating Expenses	5,172										5,172
603.60 - Public Defender Administration - Capital Outlay	5,378										5,378
604.10 - Clerk of Court Administration - Personnel Services		169,901									169,901
604.30 - Clerk of Court Administration - Operating Expenses	6,029	12,047									18,076
605.30 - Judicial Support - Operating Expenses	7,775										7,775
605.60 - Judicial Support - Capital Outlay	1,013										1,013
608.10 - Jury Management - Personnel Services		5,817									5,817
608.30 - Jury Management - Operating Expenses		3,288									3,288
614.10 - Clerk of Court - Personnel Services		52,663									52,663
614.30 - Clerk of Court - Operating Expenses		2,308									2,308
634.10 - Clerk of Court - Personnel Services		18,798									18,798
634.30 - Clerk of Court - Operating Expenses		981									981
654.10 - Clerk of Court - Personnel Services	21,535	29,169									50,704
654.30 - Clerk of Court - Operating Expenses	4,825	2,133									6,958
674.10 - Clerk of Court - Personnel Services		13,625									13,625
674.30 - Clerk of Court - Operating Expenses		251									251
682.30 - Alternative Dispute Resolutions - Operating Expenses	625										625
685.30 - Guardian ad Litem - Operating Expenses	778										778
689.10 - Other Circuit Court-Juvenile - Personnel Services		2,277									2,277
689.30 - Other Circuit Court-Juvenile - Operating Expenses		1,056									1,056
694.10 - Clerk of Court - Personnel Services		12,791									12,791
694.30 - Clerk of Court - Operating Expenses		279									279
711.10 - Courthouse Security - Personnel Services		13,071									13,071
712.30 - Courthouse Facilities - Operating Expenses		9,029									9,029
713.10 - Information Systems - Personnel Services		1,631									1,631
713.30 - Information Systems - Operating Expenses		28,422									28,422
715.30 - Legal Aid - Operating Expenses	1,842										1,842
724.10 - Clerk of Court - Personnel Services		14,485									14,485
724.30 - Clerk of Court - Operating Expenses		1,219									1,219

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
733.10 - Misdemeanor Probation - Personnel Services	43,147										43,147
733.30 - Misdemeanor Probation - Operating Expenses	3,656										3,656
744.10 - Clerk of Court - Personnel Services		13,062									13,062
744.30 - Clerk of Court - Operating Expenses		893									893
764.10 - Clerk of Court - Personnel Services		45,724									45,724
764.30 - Clerk of Court - Operating Expenses		1,710									1,710
Grand Total	7,314,194	10,826,730									18,140,924

Data Element Worksheet Report for FYE: 2017, Calhoun

Affiliates Report for FYE 2017

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Industrial Development Authority of Calhoun County	Blended in Primary Report	\$506,737	\$512,734	\$0

