

Unit Information

Unit Type: County

Year: 2015

Unit Name: Columbia

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. P. DeWitt Cason

Title: Clerk of Circuit Court

Phone: (386) 755-4100

Address:

173 NE Hernando Ave
Lake City, FL 32055

Contact Information

Name: Mrs. Danielle Beard

Title: Finance Director

Phone: (386) 758-1152

Email: dbeard@columbiacountyfla.com

Address:

P.O. Drawer 1529
Lake City, FL 32056-1529

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/28/2016

Audit Received Date: 6/28/2016

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$9,437,839

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/11/2016

Auditor Name: Powell & Jones CPA

Address:
1359 SW MAIN BLVD
LAKE CITY, FL. 32025

Certification

Chief Financial Officer

Name: Danielle Beard

Title: Finance Director

Chairman/Elected Official

Name: Sylvester "Bucky" Nash

Title: Chairman

Yes No

Have You Experienced a Financial Emergency in this year?

| | |
|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|--------------------------|-------------------------------------|

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

| | |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

Revenues Report for FYE 2015

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---------------------------------------------------------------------------------------------------------|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 311000 - Ad Valorem Taxes | 17,804,345 | | | | | | | | | | 17,804,345 |
| 312100 - Local Option Taxes | | 1,002,363 | | | | | | | | | 1,002,363 |
| 312300 - County Ninth-Cent Voted Fuel Tax | | 618,464 | | | | | | | | | 618,464 |
| 312410 - First Local Option Fuel Tax | | 1,649,795 | 800,000 | | | | | | | | 2,449,795 |
| 312600 - Discretionary Sales Surtaxes | 4,491,217 | 2,375,000 | | | | | | | | | 6,866,217 |
| 315000 - Communications Service Tax (Chapter 202) | | 323,726 | | | | | | | | | 323,726 |
| 316000 - Local Business Tax (Chapter 205) | | 18,150 | | | | | | | | | 18,150 |
| 322000 - Building Permits | | 200,309 | | | | | | | | | 200,309 |
| 323700 - Franchise Fee - Solid Waste | | 120,292 | | | | | | | | | 120,292 |
| 325100 - Special Assessments - Capital Improvement | | | | 39,921 | | | | | | | 39,921 |
| 325200 - Special Assessments - Charges for Public Services | | 8,522,597 | | | | | | | | | 8,522,597 |
| 329000 - Other Permits, Fees & Special Assessments | 18,336 | 147,824 | | | | 9,924 | | | | | 176,084 |
| 331200 - Federal Grant - Public Safety | 257,777 | 172,485 | | | | | | | | | 430,262 |
| 331500 - Federal Grant - Economic Environment | | 169,906 | | | | | | | | | 169,906 |
| 331690 - Federal Grant - Other Human Services | | 100,621 | | | | | | | | | 100,621 |
| 331700 - Federal Grant - Culture/Recreation | | 500 | | | | | | | | | 500 |
| 331900 - Federal Grant - Other | | 3,275 | | | | | | | | | 3,275 |
| 333000 - Federal Payments In Lieu Of Taxes | 151,619 | 116,042 | | | | | | | | | 267,661 |
| 334100 - State Grant - General Government | 1,340 | | | | | | | | | | 1,340 |
| 334200 - State Grant - Public Safety | 235,253 | 25,464 | | | | | | | | | 260,717 |
| 334340 - State Grant - Garbage/Solid Waste | | | | | | 90,909 | | | | | 90,909 |
| 334490 - State Grant - Other Transportation | | | | 3,237,007 | | | | | | | 3,237,007 |
| 334500 - State Grant - Economic Environment | | 365,230 | | | | | | | | | 365,230 |
| 334620 - State Grant - Public Welfare | 31,540 | | | | | | | | | | 31,540 |
| 334700 - State Grant - Culture/Recreation | 18,423 | 357,822 | | | | | | | | | 376,245 |
| 335120 - State Revenue Sharing - Proceeds | 1,419,332 | 190,000 | | | | | | | | | 1,609,332 |
| 335130 - State Revenue Sharing - Insurance Agents County Licenses | 24,752 | | | | | | | | | | 24,752 |
| 335140 - State Revenue Sharing - Mobile Home Licenses | | 24,800 | | | | | | | | | 24,800 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 14,086 | | | | | | | | | | 14,086 |
| 335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.) | | 223,250 | | | | | | | | | 223,250 |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax | 1,538,782 | 2,570,000 | | | | | | | | | 4,108,782 |
| 335190 - State Revenue Sharing - Other General Government | 1,900,235 | 600,332 | | | | | | | | | 2,500,567 |
| 335290 - State Revenue Sharing - Other Public Safety | | 2,980 | | | | | | | | | 2,980 |
| 335490 - State Revenue Sharing - Other Transportation | | 2,156,222 | | | | | | | | | 2,156,222 |
| 337100 - Local Government Unit Grant - General Government | | 111,201 | | | | | | | | | 111,201 |
| 337300 - Local Government Unit Grant - Physical Environment | | | | | | 170,882 | | | | | 170,882 |
| 337500 - Local Government Unit Grant - Economic Environment | | 10,000 | | | | | | | | | 10,000 |
| 341100 - Service Charge - Recording Fees | | 152,336 | | | | | | | | | 152,336 |
| 341150 - Public Records Modernization Trust Fund | | 88,494 | | | | | | | | | 88,494 |
| 341510 - Fees remitted to County from Tax Collector | 235,645 | | | | | | | | | | 235,645 |
| 341520 - Fees remitted to County from Sheriff | 98,033 | | | | | | | | | | 98,033 |
| 341800 - County Officer Commission and Fees | | 1,742,045 | | | | | | | | | 1,742,045 |
| 341900 - Other General Government Charges and Fees | 1,155,180 | 5 | | | | | | | | | 1,155,185 |
| 342100 - Service Charge - Law Enforcement Services | 314,148 | 51,716 | | | | | | | | | 365,864 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---------------------------------------------------------------------|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 342300 - Service Charge - Housing for Prisoners | 3,374 | | | | | | | | | | 3,374 |
| 342400 - Service Charge - Emergency Management Service Fees/Charges | 247,708 | | | | | | | | | | 247,708 |
| 342500 - Service Charge - Protective Inspection Fees | | 15,050 | | | | | | | | | 15,050 |
| 342900 - Service Charge - Other Public Safety Charges and Fees | 79,448 | 172,390 | | | | | | | | | 251,838 |
| 343300 - Service Charge - Water Utility | | | | | | 8,510 | | | | | 8,510 |
| 343400 - Service Charge - Garbage/Solid Waste | | | | | | 2,883,580 | | | | | 2,883,580 |
| 343500 - Service Charge - Sewer/Wastewater Utility | | | | | | 42,493 | | | | | 42,493 |
| 344900 - Service Charge - Other Transportation Charges | | 7,179 | | | | | | | | | 7,179 |
| 346400 - Service Charge - Animal Control and Shelter Fees | 1,914 | | | | | | | | | | 1,914 |
| 347100 - Service Charge - Libraries | 2,432 | | | | | | | | | | 2,432 |
| 347500 - Service Charge - Special Recreation Facilities | 55,520 | | | | | | | | | | 55,520 |
| 347900 - Service Charge - Other Culture/Recreation Charges | 6,932 | | | | | | | | | | 6,932 |
| 348110 - County Court Criminal - Filing Fees | | 15,790 | | | | | | | | | 15,790 |
| 348120 - County Court Criminal - Service Charges | | 7,596 | | | | | | | | | 7,596 |
| 348130 - County Court Criminal - Court Costs | | 129 | | | | | | | | | 129 |
| 348140 - County Court Criminal - Non-Local Fines and Forfeitures | | 176,807 | | | | | | | | | 176,807 |
| 348220 - Circuit Court Criminal - Service Charges | | 4,598 | | | | | | | | | 4,598 |
| 348230 - Circuit Court Criminal - Court Costs | | 90,239 | | | | | | | | | 90,239 |
| 348310 - County Court Civil - Filing Fees | | 239,934 | | | | | | | | | 239,934 |
| 348320 - County Court Civil - Service Charges | | 6,002 | | | | | | | | | 6,002 |
| 348340 - County Court Civil - Non-Local Fines and Forfeitures | | 210,290 | | | | | | | | | 210,290 |
| 348520 - Traffic Court - Service Charges | | 71,320 | | | | | | | | | 71,320 |
| 348530 - Traffic Court - Court Costs | | 625,069 | | | | | | | | | 625,069 |
| 348620 - Juvenile Court - Service Charges | | 1,739 | | | | | | | | | 1,739 |
| 348640 - Juvenile Court - Non-Local Fines and Forfeitures | | 1,218 | | | | | | | | | 1,218 |
| 348710 - Probate Court - Filing Fees | | 50,690 | | | | | | | | | 50,690 |
| 348720 - Probate Court - Service Charges | | 7,027 | | | | | | | | | 7,027 |
| 348850 - State Reimbursement | | 14,829 | | | | | | | | | 14,829 |
| 348924 - Juvenile Alternative Programs | | 30,380 | | | | | | | | | 30,380 |
| 348990 - Other Court Collections Transferred to BOCC | 346,768 | 124,009 | | | | | | | | | 470,777 |
| 351700 - Intergovernmental Radio Communication Program | 111,209 | | | | | | | | | | 111,209 |
| 351800 - 10% of Fines to Public Records Modernization Trust Fund | | 129,220 | | | | | | | | | 129,220 |
| 351900 - Judgments and Fines - Other Court Ordered | | 125,289 | | | | | | | | | 125,289 |
| 352000 - Fines - Library | 27,474 | | | | | | | | | | 27,474 |
| 354000 - Fines - Local Ordinance Violation | 824 | | | | | | | | | | 824 |
| 359000 - Other Judgments, Fines and Forfeits | | 620 | | | | | | | | | 620 |
| 361100 - Interest | 73,963 | 69,583 | | 24,436 | | 90,911 | | | | | 258,893 |
| 362000 - Rents and Royalties | 6,000 | 44,589 | | | | | | | | | 50,589 |
| 364000 - Disposition of Fixed Assets | 18,743 | 132,865 | | | | -124,295 | | | | | 27,313 |
| 365000 - Sale of Surplus Materials and Scrap | 4,292 | 5,742 | | | | 11,961 | | | | | 21,995 |
| 366000 - Contributions and Donations from Private Sources | 41,417 | 25 | | | | 45,510 | | | | | 86,952 |
| 369900 - Other Miscellaneous Revenues | 293,996 | 560,697 | | 2,640 | | 18,807 | | | | | 876,140 |
| 381000 - Inter-Fund Group Transfers In | 1,485,971 | 15,474,601 | | 5,894,235 | | 475,000 | | | | | 23,329,807 |
| Grand Total | 32,518,028 | 42,628,762 | 800,000 | 9,198,239 | | 3,724,192 | | | | | 88,869,221 |

Expenditures Report for FYE 2015

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|----------------------------------------------------------------|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 511.10 - Legislative - Personnel Services | 1,275,474 | | | | | | | | | | 1,275,474 |
| 511.30 - Legislative - Operating Expenses | 368,626 | 79,452 | | 8,579 | | | | | | | 456,657 |
| 511.60 - Legislative - Capital Outlay | 12,719 | | | | | | | | | | 12,719 |
| 512.10 - Executive - Personnel Services | 1,233 | | | | | | | | | | 1,233 |
| 513.10 - Financial and Administrative - Personnel Services | | 3,229,046 | | | | | | | | | 3,229,046 |
| 513.30 - Financial and Administrative - Operating Expenses | 919,664 | 620,267 | | 658 | | | | | | | 1,540,589 |
| 513.60 - Financial and Administrative - Capital Outlay | | 10,988 | | | | | | | | | 10,988 |
| 514.10 - Legal Counsel - Personnel Services | 176,656 | | | | | | | | | | 176,656 |
| 514.30 - Legal Counsel - Operating Expenses | 7,090 | | | | | | | | | | 7,090 |
| 519.10 - Other General Government - Personnel Services | 760,250 | 445,989 | | | | | | | | | 1,206,239 |
| 519.30 - Other General Government - Operating Expenses | 1,319,978 | 309,648 | | | | | | | | | 1,629,626 |
| 519.60 - Other General Government - Capital Outlay | 27,256 | 18,013 | | | | | | | | | 45,269 |
| 521.10 - Law Enforcement - Personnel Services | 164,452 | 6,923,299 | | | | | | | | | 7,087,751 |
| 521.30 - Law Enforcement - Operating Expenses | | 1,620,846 | | | | | | | | | 1,620,846 |
| 521.60 - Law Enforcement - Capital Outlay | | 483,024 | | | | | | | | | 483,024 |
| 522.10 - Fire Control - Personnel Services | | 3,570,879 | | | | | | | | | 3,570,879 |
| 522.30 - Fire Control - Operating Expenses | | 1,106,547 | | | | | | | | | 1,106,547 |
| 522.70 - Fire Control - Debt Service | | 360,626 | | | | | | | | | 360,626 |
| 522.80 - Fire Control - Grants and Aids | | 24,100 | | | | | | | | | 24,100 |
| 523.10 - Detention/Corrections - Personnel Services | 127,641 | 2,903,182 | | | | | | | | | 3,030,823 |
| 523.30 - Detention/Corrections - Operating Expenses | 364,601 | 1,388,419 | | | | | | | | | 1,753,020 |
| 523.60 - Detention/Corrections - Capital Outlay | 2,316 | 183,602 | | | | | | | | | 185,918 |
| 524.10 - Protective Inspections - Personnel Services | | 388,380 | | | | | | | | | 388,380 |
| 524.30 - Protective Inspections - Operating Expenses | | 129,785 | | | | | | | | | 129,785 |
| 525.10 - Emergency and Disaster Relief - Personnel Services | 1,659,066 | 65,041 | | | | | | | | | 1,724,107 |
| 525.30 - Emergency and Disaster Relief - Operating Expenses | 942,850 | 26,978 | | | | | | | | | 969,828 |
| 525.60 - Emergency and Disaster Relief - Capital Outlay | 545,120 | | | | | | | | | | 545,120 |
| 526.30 - Ambulance and Rescue Services - Operating Expenses | | 25,464 | | | | | | | | | 25,464 |
| 527.30 - Medical Examiners - Operating Expenses | 261,335 | | | | | | | | | | 261,335 |
| 529.10 - Other Public Safety - Personnel Services | 73,027 | | | | | | | | | | 73,027 |
| 529.30 - Other Public Safety - Operating Expenses | 27,462 | | | | | | | | | | 27,462 |
| 533.30 - Water Utility Services - Operating Expenses | | | | | | 35,298 | | | | | 35,298 |
| 534.10 - Garbage/Solid Waste - Personnel Services | | | | | | 656,132 | | | | | 656,132 |
| 534.30 - Garbage/Solid Waste - Operating Expenses | | 3,465,997 | | | | 1,640,704 | | | | | 5,106,701 |
| 535.30 - Sewer/Wastewater Services - Operating Expenses | | | | | | 240,265 | | | | | 240,265 |
| 535.70 - Sewer/Wastewater Services - Debt Service | | | | | | 32,935 | | | | | 32,935 |
| 537.10 - Conservation/Resource Management - Personnel Services | 669,344 | | | | | | | | | | 669,344 |
| 537.30 - Conservation/Resource Management - Operating Expenses | 113,205 | | | | | | | | | | 113,205 |
| 537.60 - Conservation/Resource Management - Capital Outlay | 407,339 | | | | | | | | | | 407,339 |
| 537.80 - Conservation/Resource Management - Grants and Aids | 4,120 | | | | | | | | | | 4,120 |
| 539.30 - Other Physical Environment - Operating Expenses | | 6,733 | | | | | | | | | 6,733 |
| 541.10 - Road/Street Facilities - Personnel Services | | 3,520,888 | | | | | | | | | 3,520,888 |
| 541.30 - Road/Street Facilities - Operating Expenses | | 2,979,642 | | 604,841 | | | | | | | 3,584,483 |
| 541.60 - Road/Street Facilities - Capital Outlay | | 600,777 | | 6,637,149 | | | | | | | 7,237,926 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--------------------------------------------------------------|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 541.70 - Road/Street Facilities - Debt Service | | 206,536 | 716,997 | | | | | | | | 923,533 |
| 552.10 - Industry Development - Personnel Services | | 413,774 | | | | | | | | | 413,774 |
| 552.30 - Industry Development - Operating Expenses | | 842,651 | | | | | | | | | 842,651 |
| 552.70 - Industry Development - Debt Service | | 489,798 | | | | | | | | | 489,798 |
| 552.80 - Industry Development - Grants and Aids | 154,411 | 50,000 | | | | | | | | | 204,411 |
| 553.10 - Veterans Services - Personnel Services | 9,379 | | | | | | | | | | 9,379 |
| 553.30 - Veterans Services - Operating Expenses | 2,473 | | | | | | | | | | 2,473 |
| 554.30 - Housing and Urban Development - Operating Expenses | | 425,178 | | | | | | | | | 425,178 |
| 562.10 - Health - Personnel Services | 27,095 | | | | | | | | | | 27,095 |
| 562.30 - Health - Operating Expenses | 1,598,116 | | | | | | | | | | 1,598,116 |
| 562.60 - Health - Capital Outlay | 28,856 | | | | | | | | | | 28,856 |
| 562.80 - Health - Grants and Aids | 460,214 | | | | | | | | | | 460,214 |
| 563.80 - Mental Health - Grants and Aids | 204,750 | | | | | | | | | | 204,750 |
| 564.80 - Public Assistance - Grants and Aids | 166,759 | | | | | | | | | | 166,759 |
| 569.80 - Other Human Services - Grants and Aids | 80,000 | | | | | | | | | | 80,000 |
| 571.10 - Libraries - Personnel Services | 357,880 | 624,488 | | | | | | | | | 982,368 |
| 571.30 - Libraries - Operating Expenses | 210,050 | 130,210 | | | | | | | | | 340,260 |
| 572.10 - Parks/Recreation - Personnel Services | 169,890 | | | | | | | | | | 169,890 |
| 572.30 - Parks/Recreation - Operating Expenses | 518,547 | | | | | | | | | | 518,547 |
| 572.60 - Parks/Recreation - Capital Outlay | 206,133 | | | 118,298 | | | | | | | 324,431 |
| 572.80 - Parks/Recreation - Grants and Aids | 2,005 | | | | | | | | | | 2,005 |
| 573.30 - Cultural Services - Operating Expenses | 236,736 | | | | | | | | | | 236,736 |
| 573.80 - Cultural Services - Grants and Aids | | 5,000 | | | | | | | | | 5,000 |
| 574.60 - Special Events - Capital Outlay | 7,500 | | | | | | | | | | 7,500 |
| 574.80 - Special Events - Grants and Aids | | 10,000 | | | | | | | | | 10,000 |
| 575.30 - Special Facilities - Operating Expenses | 244,611 | | | | | | | | | | 244,611 |
| 575.60 - Special Facilities - Capital Outlay | 262,309 | | | | | | | | | | 262,309 |
| 581.90 - Interfund Transfers Out - Other Uses | 20,557,233 | 2,772,574 | | | | | | | | | 23,329,807 |
| 601.10 - Court Administration - Personnel Services | | 1,261,243 | | | | | | | | | 1,261,243 |
| 601.30 - Court Administration - Operating Expenses | | 50,891 | | | | | | | | | 50,891 |
| 601.60 - Court Administration - Capital Outlay | | 73,588 | | | | | | | | | 73,588 |
| 602.30 - State Attorney Administration - Operating Expenses | | 87,560 | | | | | | | | | 87,560 |
| 603.30 - Public Defender Administration - Operating Expenses | | 21,211 | | | | | | | | | 21,211 |
| 604.10 - Clerk of Court Administration - Personnel Services | | 125,555 | | | | | | | | | 125,555 |
| 604.30 - Clerk of Court Administration - Operating Expenses | | 272,370 | | | | | | | | | 272,370 |
| 605.30 - Judicial Support - Operating Expenses | | 50,549 | | | | | | | | | 50,549 |
| 608.30 - Jury Management - Operating Expenses | | 42,567 | | | | | | | | | 42,567 |
| 684.30 - Juvenile Drug Court - Operating Expenses | | 25,959 | | | | | | | | | 25,959 |
| 685.30 - Guardian ad Litem - Operating Expenses | | 39,127 | | | | | | | | | 39,127 |
| 713.30 - Information Systems - Operating Expenses | | 70,434 | | | | | | | | | 70,434 |
| 713.60 - Information Systems - Capital Outlay | | 70,785 | | | | | | | | | 70,785 |
| 714.30 - Public Law Library - Operating Expenses | | 4,171 | | | | | | | | | 4,171 |
| 715.30 - Legal Aid - Operating Expenses | | 13,885 | | | | | | | | | 13,885 |
| 724.30 - Clerk of Court - Operating Expenses | | 120,716 | | | | | | | | | 120,716 |
| Grand Total | 35,735,771 | 42,788,432 | 716,997 | 7,369,525 | | 2,605,334 | | | | | 89,216,059 |

Affiliates Report for FYE 2015

| Affiliated Entity | Type | Total Revenues | Total Expenditures | Total Debt |
|---------------------------------------------------------------------|--------------------------------|----------------|--------------------|------------|
| Special District - Columbia County Industrial Development Authority | Zero Revenues And Expenditures | | | \$0 |