

Unit Information

Unit Type: County

Year: 2016

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: 6/23/2017

Audit Received Date: 6/12/2017

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$11,057,747

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/16/2017

Auditor Name: Powell & Jones CPA

Address:

1359 SW MAIN BLVD.
LAKE CITY, FL. 32025

Certification

Chief Financial Officer

Name: P. DeWitt Cason

Title: Clerk of Court

Chairman/Elected Official

Name: Sylvester "Bucky" Nash

Title: Chairman of Board of County
Commissioners

Yes No

Have You Experienced a Financial Emergency in this year?

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

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	18,527,377										18,527,377
312100 - Local Option Taxes		1,383,879									1,383,879
312300 - County Ninth-Cent Voted Fuel Tax		608,356									608,356
312410 - First Local Option Fuel Tax		1,609,721	800,000								2,409,721
312600 - Discretionary Sales Surtaxes	4,773,009	2,496,500									7,269,509
315000 - Communications Service Tax (Chapter 202)		836,912									836,912
316000 - Local Business Tax (Chapter 205)		88,608									88,608
322000 - Building Permits		232,518									232,518
323700 - Franchise Fee - Solid Waste		121,449									121,449
325100 - Special Assessments - Capital Improvement				18,157							18,157
325200 - Special Assessments - Charges for Public Services		8,983,932		275							8,984,207
329000 - Other Permits, Fees & Special Assessments	19,238	74,385				5,097					98,720
331200 - Federal Grant - Public Safety	359,920	69,330									429,250
331690 - Federal Grant - Other Human Services		105,895									105,895
331900 - Federal Grant - Other		47,067									47,067
333000 - Federal Payments In Lieu Of Taxes	148,196	105,155									253,351
334100 - State Grant - General Government	1,266	16,274									17,540
334200 - State Grant - Public Safety	162,521	6,906									169,427
334340 - State Grant - Garbage/Solid Waste						92,909					92,909
334490 - State Grant - Other Transportation				4,379,217							4,379,217
334500 - State Grant - Economic Environment		369,777									369,777
334620 - State Grant - Public Welfare	41,294										41,294
334700 - State Grant - Culture/Recreation	540,302	173,654									713,956
335120 - State Revenue Sharing - Proceeds	1,446,144	200,000									1,646,144
335130 - State Revenue Sharing - Insurance Agents County Licenses	27,652										27,652
335140 - State Revenue Sharing - Mobile Home Licenses		25,355									25,355
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	14,132										14,132
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	1,920,673	2,570,000									4,490,673
335190 - State Revenue Sharing - Other General Government	1,895,129	639,908									2,535,037
335290 - State Revenue Sharing - Other Public Safety		398									398
335490 - State Revenue Sharing - Other Transportation		2,252,471									2,252,471
335900 - State Revenue Sharing - Other		12,442									12,442
337100 - Local Government Unit Grant - General Government		126,023									126,023
337500 - Local Government Unit Grant - Economic Environment		14,500									14,500
341100 - Service Charge - Recording Fees		165,500									165,500
341150 - Public Records Modernization Trust Fund		95,624									95,624
341520 - Fees remitted to County from Sheriff	78,486										78,486
341800 - County Officer Commission and Fees		2,122,262									2,122,262
341900 - Other General Government Charges and Fees	1,154,003	15									1,154,018
342100 - Service Charge - Law Enforcement Services	300,515	227,105									527,620
342300 - Service Charge - Housing for Prisoners	8,276										8,276
342400 - Service Charge - Emergency Management Service Fees/Charges	199,897										199,897
342500 - Service Charge - Protective Inspection Fees		15,895									15,895

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342900 - Service Charge - Other Public Safety Charges and Fees	79,448	177,592									257,040
343300 - Service Charge - Water Utility						54,250					54,250
343400 - Service Charge - Garbage/Solid Waste		17,840				3,135,154					3,152,994
343600 - Service Charge - Water/Sewer Combination Utility						15,015					15,015
344900 - Service Charge - Other Transportation Charges		5,520									5,520
346400 - Service Charge - Animal Control and Shelter Fees	1,965										1,965
347100 - Service Charge - Libraries	2,740										2,740
347900 - Service Charge - Other Culture/Recreation Charges	6,968			27,325							34,293
348110 - County Court Criminal - Filing Fees		1,959									1,959
348120 - County Court Criminal - Service Charges		7,072									7,072
348130 - County Court Criminal - Court Costs		131									131
348140 - County Court Criminal - Non-Local Fines and Forfeitures		50,292									50,292
348220 - Circuit Court Criminal - Service Charges		19,238									19,238
348230 - Circuit Court Criminal - Court Costs		49,522									49,522
348310 - County Court Civil - Filing Fees		252,065									252,065
348320 - County Court Civil - Service Charges		2,714									2,714
348340 - County Court Civil - Non-Local Fines and Forfeitures		191,633									191,633
348520 - Traffic Court - Service Charges		53,521									53,521
348530 - Traffic Court - Court Costs		195,544									195,544
348620 - Juvenile Court - Service Charges		2,027									2,027
348640 - Juvenile Court - Non-Local Fines and Forfeitures		366									366
348710 - Probate Court - Filing Fees		45,671									45,671
348720 - Probate Court - Service Charges		4,166									4,166
348924 - Juvenile Alternative Programs		20,593									20,593
348990 - Other Court Collections Transferred to BOCC	246,849	132,398									379,247
351100 - Judgments and Fines - As Decided by County Court Criminal		185,025									185,025
351400 - Judgments and Fines - As Decided by Circuit Court Civil		60,283									60,283
351500 - Judgments and Fines - As Decided by Traffic Court		251,759									251,759
351700 - Intergovernmental Radio Communication Program	74,010										74,010
351800 - 10% of Fines to Public Records Modernization Trust Fund		106,334									106,334
351900 - Judgments and Fines - Other Court Ordered		111,281									111,281
352000 - Fines - Library	27,612										27,612
354000 - Fines - Local Ordinance Violation	4,619	53,890									58,509
359000 - Other Judgments, Fines and Forfeits		881									881
361100 - Interest	71,114	76,728		23,834		105,579					277,255
362000 - Rents and Royalties	7,111	43,514									50,625
364000 - Disposition of Fixed Assets		16,500		277,062		72,900					366,462
365000 - Sale of Surplus Materials and Scrap						11,328					11,328
366000 - Contributions and Donations from Private Sources	25,245	7,147									32,392
369300 - Settlements	3,117										3,117
369900 - Other Miscellaneous Revenues	350,538	454,704		2							805,244
381000 - Inter-Fund Group Transfers In	788,581	31,071,178		11,948,409		515,000					44,323,168
384000 - Debt Proceeds		3,315,370	6,000,000								9,315,370
Grand Total	33,307,947	63,005,524	6,800,000	16,674,281		4,007,232					123,794,984

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	1,191,868										1,191,868
511.30 - Legislative - Operating Expenses	355,022	70,417		1,502							426,941
511.60 - Legislative - Capital Outlay	217,896										217,896
512.10 - Executive - Personnel Services	1,500										1,500
513.10 - Financial and Administrative - Personnel Services		3,006,020									3,006,020
513.30 - Financial and Administrative - Operating Expenses	906,858	883,531		86,870							1,877,259
513.60 - Financial and Administrative - Capital Outlay		9,644									9,644
514.10 - Legal Counsel - Personnel Services	184,492										184,492
514.30 - Legal Counsel - Operating Expenses	6,998										6,998
515.30 - Comprehensive Planning - Operating Expenses		16,274									16,274
519.10 - Other General Government - Personnel Services	690,005	525,858									1,215,863
519.30 - Other General Government - Operating Expenses	1,192,824	273,360		36,489							1,502,673
519.60 - Other General Government - Capital Outlay		123,796									123,796
521.10 - Law Enforcement - Personnel Services		6,997,040									6,997,040
521.30 - Law Enforcement - Operating Expenses		1,574,302		8,502							1,582,804
521.60 - Law Enforcement - Capital Outlay		202,222		128,590							330,812
522.10 - Fire Control - Personnel Services		3,655,190									3,655,190
522.30 - Fire Control - Operating Expenses		1,211,145									1,211,145
522.60 - Fire Control - Capital Outlay		29,452									29,452
522.70 - Fire Control - Debt Service		3,636,465									3,636,465
522.80 - Fire Control - Grants and Aids		24,100									24,100
523.10 - Detention/Corrections - Personnel Services	50,503	3,286,591									3,337,094
523.30 - Detention/Corrections - Operating Expenses	372,682	1,198,424									1,571,106
523.60 - Detention/Corrections - Capital Outlay	11,477	14,378									25,855
524.10 - Protective Inspections - Personnel Services		389,479									389,479
524.30 - Protective Inspections - Operating Expenses		124,568									124,568
525.10 - Emergency and Disaster Relief - Personnel Services	1,751,946	94,378									1,846,324
525.30 - Emergency and Disaster Relief - Operating Expenses	536,295	53,022		2,178							591,495
525.60 - Emergency and Disaster Relief - Capital Outlay	104,276			153,722							257,998
526.30 - Ambulance and Rescue Services - Operating Expenses		6,906									6,906
527.30 - Medical Examiners - Operating Expenses	260,775										260,775
529.10 - Other Public Safety - Personnel Services	77,451										77,451
529.30 - Other Public Safety - Operating Expenses	26,921										26,921
534.10 - Garbage/Solid Waste - Personnel Services						708,903					708,903
534.30 - Garbage/Solid Waste - Operating Expenses		3,531,636				1,910,663					5,442,299
535.30 - Sewer/Wastewater Services - Operating Expenses						282,389					282,389
535.70 - Sewer/Wastewater Services - Debt Service						30,345					30,345
537.10 - Conservation/Resource Management - Personnel Services	822,375										822,375
537.30 - Conservation/Resource Management - Operating Expenses	356,043			7,907							363,950
537.60 - Conservation/Resource Management - Capital Outlay	88,532			52,794							141,326
537.80 - Conservation/Resource Management - Grants and Aids	4,495										4,495
539.30 - Other Physical Environment - Operating Expenses		7,467									7,467
541.10 - Road/Street Facilities - Personnel Services		3,577,990									3,577,990
541.30 - Road/Street Facilities - Operating Expenses		3,505,493	34,671	2,167,913							5,708,077

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.60 - Road/Street Facilities - Capital Outlay		551,489		4,371,777							4,923,266
541.70 - Road/Street Facilities - Debt Service		206,536	3,333,494								3,540,030
552.10 - Industry Development - Personnel Services		356,730									356,730
552.30 - Industry Development - Operating Expenses		539,678									539,678
552.70 - Industry Development - Debt Service		489,798									489,798
552.80 - Industry Development - Grants and Aids	149,915	38,327									188,242
553.10 - Veterans Services - Personnel Services	13,876										13,876
553.30 - Veterans Services - Operating Expenses	3,904										3,904
554.30 - Housing and Urban Development - Operating Expenses		411,883									411,883
554.80 - Housing and Urban Development - Grants and Aids		68,173									68,173
562.10 - Health - Personnel Services	28,753										28,753
562.30 - Health - Operating Expenses	71,138										71,138
562.60 - Health - Capital Outlay	1,489,280										1,489,280
562.80 - Health - Grants and Aids	504,281										504,281
563.80 - Mental Health - Grants and Aids	204,750										204,750
564.80 - Public Assistance - Grants and Aids	166,759			45,000							211,759
565.80 - Developmental Disabilities - Grants and Aids				25,000							25,000
569.80 - Other Human Services - Grants and Aids	80,000										80,000
571.10 - Libraries - Personnel Services	324,139	648,024									972,163
571.30 - Libraries - Operating Expenses	155,656	137,615		13,829							307,100
572.10 - Parks/Recreation - Personnel Services	168,692										168,692
572.30 - Parks/Recreation - Operating Expenses	214,942										214,942
572.60 - Parks/Recreation - Capital Outlay	51,225			35,668							86,893
572.80 - Parks/Recreation - Grants and Aids	2,005			1,618							3,623
573.30 - Cultural Services - Operating Expenses	217,142										217,142
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	208,303			73,895							282,198
575.60 - Special Facilities - Capital Outlay	9,330										9,330
575.80 - Special Facilities - Grants and Aids				1,000							1,000
581.10 - Interfund Transfers Out - Personnel Services		1,315,000									1,315,000
581.30 - Interfund Transfers Out - Operating Expenses		13,124									13,124
581.90 - Interfund Transfers Out - Other Uses	18,310,522	18,733,057	3,500,666	636,800		1,814,000					42,995,045
601.10 - Court Administration - Personnel Services		1,211,170									1,211,170
601.30 - Court Administration - Operating Expenses		57,421									57,421
601.60 - Court Administration - Capital Outlay		6,326									6,326
602.30 - State Attorney Administration - Operating Expenses		96,158									96,158
603.30 - Public Defender Administration - Operating Expenses		21,072									21,072
604.10 - Clerk of Court Administration - Personnel Services		56,770									56,770
604.30 - Clerk of Court Administration - Operating Expenses		240,890									240,890
604.60 - Clerk of Court Administration - Capital Outlay		9,488									9,488
605.30 - Judicial Support - Operating Expenses		44,563									44,563
608.30 - Jury Management - Operating Expenses		56,752									56,752
674.30 - Clerk of Court - Operating Expenses		1,693									1,693
684.30 - Juvenile Drug Court - Operating Expenses		24,636									24,636
685.30 - Guardian ad Litem - Operating Expenses		44,388									44,388
713.30 - Information Systems - Operating Expenses		87,664									87,664
714.30 - Public Law Library - Operating Expenses		7,352									7,352

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
715.30 - Legal Aid - Operating Expenses		14,203									14,203
724.30 - Clerk of Court - Operating Expenses		134,228									134,228
Grand Total	31,593,346	63,668,356	6,868,831	7,851,054		4,746,300					114,727,887

Data Element Worksheet Report for FYE: 2016, Columbia

Affiliates Report for FYE 2016

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

