Unit Information

Unit Type: County

Year: 2019

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: Ms. Melinda Pensinger

Title: Finance Director

Phone: (386) 719-7437

Email: mpensinger@columbiacountyfla.com

Address:

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

AFR Details

Original AFR

AFR Status: Verified By DFS

AFR Received Date: 6/29/2020

Audit Received Date: 6/25/2020

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $14,400,184

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/23/2020

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: Toby Witt

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 Statues?	☐	☐

Revenues Report for FYE 2019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	20,005,264										20,005,264
312100 - Local Option Taxes		1,569,685									1,569,685
312300 - County Ninth-Cent Voted Fuel Tax		760,810									760,810
312410 - First Local Option Fuel Tax		1,662,955	685,000	671,296							3,019,251
312600 - Discretionary Sales Surtaxes	4,882,943	3,700,000									8,582,943
315000 - Communications Service Tax (Chapter 202)		1,077,173									1,077,173
316000 - Local Business Tax (Chapter 205)		51,498									51,498
319000 - Other General Taxes		223,250									223,250
322000 - Building Permits		339,650									339,650
323700 - Franchise Fee - Solid Waste		135,545									135,545
325100 - Special Assessments - Capital Improvement				18,639							18,639
325200 - Special Assessments - Charges for Public Services		9,441,441									9,441,441
329000 - Other Permits, Fees & Special Assessments	19,673	176,814				6,362					202,849
331100 - Federal Grant - General Government		31,200									31,200
331200 - Federal Grant - Public Safety	61,990	182,374									244,364
331350 - Federal Grant - Sewer/Wastewater						4,594					4,594
331490 - Federal Grant - Other Transportation		6,084		4,594							10,678
331650 - Federal Grant - Child Support Reimbursement		60,964									60,964
331700 - Federal Grant - Culture/Recreation		4,000									4,000
333000 - Federal Payments In Lieu Of Taxes	220,086	100,198									320,284
334100 - State Grant - General Government	1,305										1,305
334200 - State Grant - Public Safety	203,434	2,299									205,733
334340 - State Grant - Garbage/Solid Waste						90,909					90,909
334490 - State Grant - Other Transportation				3,210,957							3,210,957
334500 - State Grant - Economic Environment		361,780									361,780
334620 - State Grant - Public Welfare	34,481										34,481
334700 - State Grant - Culture/Recreation		542,776		49,999							592,775
335120 - State Revenue Sharing - Proceeds	1,649,438	250,000									1,899,438
335130 - State Revenue Sharing - Insurance Agents County Licenses	29,998										29,998
335140 - State Revenue Sharing - Mobile Home Licenses		29,848									29,848
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	16,869										16,869
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	2,446,177	1,805,000	1,010,000								5,261,177
335190 - State Revenue Sharing - Other General Government	2,067,625	654,373									2,721,998
335290 - State Revenue Sharing - Other Public Safety		1,200									1,200
335490 - State Revenue Sharing - Other Transportation		2,464,740									2,464,740
337100 - Local Government Unit Grant - General Government		201,257									201,257
341100 - Service Charge - Recording Fees		206,693									206,693
341150 - Public Records Modernization Trust Fund		36,464									36,464
341520 - Fees remitted to County from Sheriff	73,561										73,561
341540 - Fees remitted to County from Clerk of County Court		84,679									84,679
341800 - County Officer Commission and Fees		2,255,430									2,255,430
341900 - Other General Government Charges and Fees	1,285,602	48,329									1,333,931
342100 - Service Charge - Law Enforcement Services	885,526	58,660									944,186
342300 - Service Charge - Housing for Prisoners	5,146										5,146

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342400 - Service Charge - Emergency Management Service Fees/Charges	275,316										275,316
342500 - Service Charge - Protective Inspection Fees		23,400									23,400
342900 - Service Charge - Other Public Safety Charges and Fees		260,134									260,134
343300 - Service Charge - Water Utility						86,531					86,531
343400 - Service Charge - Garbage/Solid Waste						3,538,401					3,538,401
343500 - Service Charge - Sewer/Wastewater Utility						22,000					22,000
343600 - Service Charge - Water/Sewer Combination Utility						44,510					44,510
344900 - Service Charge - Other Transportation Charges		7,425									7,425
346400 - Service Charge - Animal Control and Shelter Fees	3,456										3,456
347100 - Service Charge - Libraries		10,765									10,765
347900 - Service Charge - Other Culture/Recreation Charges				30,675							30,675
348110 - County Court Criminal - Filing Fees		34,359									34,359
348120 - County Court Criminal - Service Charges		4,065									4,065
348130 - County Court Criminal - Court Costs		423									423
348140 - County Court Criminal - Non-Local Fines and Forfeitures		127,033									127,033
348220 - Circuit Court Criminal - Service Charges		18,087									18,087
348230 - Circuit Court Criminal - Court Costs		103,664									103,664
348310 - County Court Civil - Filing Fees		357,374									357,374
348320 - County Court Civil - Service Charges		3,184									3,184
348340 - County Court Civil - Non-Local Fines and Forfeitures		214,475									214,475
348520 - Traffic Court - Service Charges		53,785									53,785
348530 - Traffic Court - Court Costs		365,890									365,890
348620 - Juvenile Court - Service Charges		3,041									3,041
348710 - Probate Court - Filing Fees		46,695									46,695
348720 - Probate Court - Service Charges		5,067									5,067
348850 - State Reimbursement		103,345									103,345
348924 - Juvenile Alternative Programs		18,330									18,330
348931 - Traffic Surcharge		2									2
348990 - Other Court Collections Transferred to BOCC	218,584	153,654									372,238
351600 - Judgments and Fines - As Decided by Juvenile Court	88										88
351700 - Intergovernmental Radio Communication Program	61,775										61,775
351800 - 10% of Fines to Public Records Modernization Trust Fund		74,381									74,381
351900 - Judgments and Fines - Other Court Ordered		31,469									31,469
352000 - Fines - Library	2,281	23,989									26,270
354000 - Fines - Local Ordinance Violation	1,620										1,620
359000 - Other Judgments, Fines and Forfeits		341									341
361100 - Interest	485,671	383,324	5,677	271,619		571,565					1,717,856
362000 - Rents and Royalties	137,071	22,200									159,271
364000 - Disposition of Fixed Assets	682	25,060		120,000		19,067					164,809
365000 - Sale of Surplus Materials and Scrap	277	220		3,107		12,756					16,360
366000 - Contributions and Donations from Private Sources	5,800	22,201		154,645							182,646
369900 - Other Miscellaneous Revenues	75,545	428,032				27,580					531,157
381000 - Inter-Fund Group Transfers In	4,564,851	34,779,795		5,378,300		184,535					44,907,481
Grand Total	39,722,135	66,232,378	1,700,677	9,913,831		4,608,810					122,177,831

Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,282,042										1,282,042
511.30 - Legislative - Operating Expenses	611,462	61,135									672,597
511.60 - Legislative - Capital Outlay	36,849										36,849
512.10 - Executive - Personnel Services	1,234										1,234
513.10 - Financial and Administrative - Personnel Services		3,205,684									3,205,684
513.30 - Financial and Administrative - Operating Expenses	927,051	596,118									1,523,169
513.60 - Financial and Administrative - Capital Outlay		35,618									35,618
514.10 - Legal Counsel - Personnel Services	199,156										199,156
514.30 - Legal Counsel - Operating Expenses	4,510										4,510
519.10 - Other General Government - Personnel Services	686,869	868,402									1,555,271
519.30 - Other General Government - Operating Expenses	1,239,540	256,447		578,206							2,074,193
519.60 - Other General Government - Capital Outlay	46,883	10,622		2,222							59,727
521.10 - Law Enforcement - Personnel Services		8,937,205									8,937,205
521.30 - Law Enforcement - Operating Expenses		2,175,375									2,175,375
521.60 - Law Enforcement - Capital Outlay		167,437									167,437
521.80 - Law Enforcement - Grants and Aids				1,314,836							1,314,836
522.10 - Fire Control - Personnel Services		4,298,115									4,298,115
522.30 - Fire Control - Operating Expenses		1,624,582									1,624,582
522.60 - Fire Control - Capital Outlay		673,498		77,637							751,135
522.70 - Fire Control - Debt Service		341,170									341,170
522.80 - Fire Control - Grants and Aids		24,100									24,100
523.10 - Detention/Corrections - Personnel Services	58,514	3,664,047		58,174							3,780,735
523.30 - Detention/Corrections - Operating Expenses	404,634	1,244,861									1,649,495
523.60 - Detention/Corrections - Capital Outlay		60,990		1,178,311							1,239,301
523.70 - Detention/Corrections - Debt Service			423,965								423,965
524.10 - Protective Inspections - Personnel Services		394,303									394,303
524.30 - Protective Inspections - Operating Expenses		94,948									94,948
524.60 - Protective Inspections - Capital Outlay		30,562									30,562
525.10 - Emergency and Disaster Relief - Personnel Services	1,677,336	65,592									1,742,928
525.30 - Emergency and Disaster Relief - Operating Expenses	459,146	27,937		40,415							527,498
525.60 - Emergency and Disaster Relief - Capital Outlay	29,680			2,325,987							2,355,667
526.30 - Ambulance and Rescue Services - Operating Expenses		2,299									2,299
527.30 - Medical Examiners - Operating Expenses	263,250										263,250
529.10 - Other Public Safety - Personnel Services	96,079										96,079
529.30 - Other Public Safety - Operating Expenses	27,338										27,338
533.30 - Water Utility Services - Operating Expenses						46,191					46,191
534.10 - Garbage/Solid Waste - Personnel Services						649,110					649,110
534.30 - Garbage/Solid Waste - Operating Expenses		3,727,723				3,151,821					6,879,544
535.30 - Sewer/Wastewater Services - Operating Expenses						362,089					362,089
535.70 - Sewer/Wastewater Services - Debt Service						22,301					22,301
535.80 - Sewer/Wastewater Services - Grants and Aids						100,000					100,000
537.10 - Conservation/Resource Management - Personnel Services	931,221										931,221
537.30 - Conservation/Resource Management - Operating Expenses	362,350										362,350
537.60 - Conservation/Resource Management - Capital Outlay	157,860										157,860

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
537.80 - Conservation/Resource Management - Grants and Aids	4,930										4,930
538.60 - Flood Control/Stormwater Control - Capital Outlay				128,840							128,840
541.10 - Road/Street Facilities - Personnel Services		3,659,149									3,659,149
541.30 - Road/Street Facilities - Operating Expenses		3,006,654		2,880,940							5,887,594
541.60 - Road/Street Facilities - Capital Outlay		729,501		2,369,817							3,099,318
541.70 - Road/Street Facilities - Debt Service		182,727	647,639								830,366
552.10 - Industry Development - Personnel Services		420,743									420,743
552.30 - Industry Development - Operating Expenses		572,291									572,291
552.60 - Industry Development - Capital Outlay		49,840									49,840
552.80 - Industry Development - Grants and Aids	172,464	207,088		56,420							435,972
553.10 - Veterans Services - Personnel Services	15,037										15,037
553.30 - Veterans Services - Operating Expenses	2,071										2,071
554.30 - Housing and Urban Development - Operating Expenses		331,259									331,259
559.30 - Other Economic Development - Operating Expenses		29,325									29,325
562.10 - Health - Personnel Services	32,155										32,155
562.30 - Health - Operating Expenses	56,912										56,912
562.60 - Health - Capital Outlay	38,690										38,690
562.80 - Health - Grants and Aids	1,927,897										1,927,897
563.80 - Mental Health - Grants and Aids	235,581										235,581
564.80 - Public Assistance - Grants and Aids	291,086										291,086
565.80 - Developmental Disabilities - Grants and Aids				31,000							31,000
569.80 - Other Human Services - Grants and Aids	80,000										80,000
571.10 - Libraries - Personnel Services		1,036,782									1,036,782
571.30 - Libraries - Operating Expenses		390,694		170,897							561,591
572.10 - Parks/Recreation - Personnel Services	206,117										206,117
572.30 - Parks/Recreation - Operating Expenses	86,362			270,440							356,802
572.60 - Parks/Recreation - Capital Outlay				259,777							259,777
572.80 - Parks/Recreation - Grants and Aids	80,420										80,420
573.30 - Cultural Services - Operating Expenses	251,913			10,600							262,513
573.60 - Cultural Services - Capital Outlay											0
573.80 - Cultural Services - Grants and Aids		5,000									5,000
574.80 - Special Events - Grants and Aids	7,500	18,000									25,500
575.10 - Special Facilities - Personnel Services	7,975										7,975
575.30 - Special Facilities - Operating Expenses	40,000			19,966							59,966
581.90 - Interfund Transfers Out - Other Uses	20,662,660	23,043,946		1,175,000		25,875					44,907,481
601.10 - Court Administration - Personnel Services		42,611									42,611
601.30 - Court Administration - Operating Expenses	28,416	212,633									241,049
602.30 - State Attorney Administration - Operating Expenses		74,444									74,444
603.30 - Public Defender Administration - Operating Expenses		30,756									30,756
604.10 - Clerk of Court Administration - Personnel Services		247,118									247,118
604.30 - Clerk of Court Administration - Operating Expenses		318,271									318,271
605.30 - Judicial Support - Operating Expenses		40,298									40,298
608.10 - Jury Management - Personnel Services		39,707									39,707
608.30 - Jury Management - Operating Expenses		12,069									12,069
614.10 - Clerk of Court - Personnel Services		218,459									218,459
614.30 - Clerk of Court - Operating Expenses		7,884									7,884
634.10 - Clerk of Court - Personnel Services		98,531									98,531
634.30 - Clerk of Court - Operating Expenses		2,105									2,105
654.10 - Clerk of Court - Personnel Services		65,283									65,283

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
654.30 - Clerk of Court - Operating Expenses		8,721									8,721
674.10 - Clerk of Court - Personnel Services		78,578									78,578
674.30 - Clerk of Court - Operating Expenses		2,477									2,477
684.30 - Juvenile Drug Court - Operating Expenses		10,044									10,044
685.30 - Guardian ad Litem - Operating Expenses		63,514									63,514
694.10 - Clerk of Court - Personnel Services		65,881									65,881
694.30 - Clerk of Court - Operating Expenses		3,215									3,215
713.10 - Information Systems - Personnel Services		76,239									76,239
713.30 - Information Systems - Operating Expenses		1,276									1,276
713.60 - Information Systems - Capital Outlay		42,042									42,042
714.30 - Public Law Library - Operating Expenses		2,372									2,372
715.30 - Legal Aid - Operating Expenses		11,005									11,005
724.10 - Clerk of Court - Personnel Services		164,330									164,330
724.30 - Clerk of Court - Operating Expenses		160,576									160,576
744.10 - Clerk of Court - Personnel Services		103,902									103,902
744.30 - Clerk of Court - Operating Expenses		2,799									2,799
764.10 - Clerk of Court - Personnel Services		160,577									160,577
764.30 - Clerk of Court - Operating Expenses		48,507									48,507
Grand Total	33,731,190	68,687,993	1,071,604	12,949,485		4,357,387					120,797,659

Data Element Worksheet Report for FYE: 2019, Columbia

Affiliates Report for FYE 2019

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