

### Unit Information

Unit Type: County

Year: 2012

Unit Name: Jackson

Unit Dependency:

Unit Status: Active

### Location Information

Name: Hon. Dale R. Guthrie

Title: Clerk of Circuit Court

Phone: (850) 482-9633

Address:

2864 Madison Street  
Marianna, FL 32446-2864

### Contact Information

Name: Ms. Daniele Mcdaniel

Title: Clerk of Circuit Court

Phone: (850) 482-9633

Email: mcdaniel@jacksoncountyfl.us

Address:

2864 Madison Street  
Marianna, FL 32446-2864

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 7/1/2013

Audit Received Date: 6/27/2013

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$12,364,111

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/27/2013

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

4267 Lafayette Street  
Marianna, FL 32446

### Certification

#### Chief Financial Officer

Name: Dale R. Guthrie

Title: Clerk of Courts

#### Chairman/Elected Official

Name: Chuck Lockey

Title: Chairman

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 2012

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	3,661,229	6,908,296									10,569,525
312100 - Local Option Taxes		281,047									281,047
312300 - County Ninth-Cent Voted Fuel Tax				486,854							486,854
312410 - First Local Option Fuel Tax		2,014,804									2,014,804
312600 - Discretionary Sales Surtaxes		2,969,208									2,969,208
314100 - Utility Service Tax - Electricity		2,710,502									2,710,502
315000 - Communications Service Tax (Chapter 202)	265,697										265,697
319000 - Other General Taxes											0
322000 - Building Permits	144,984										144,984
323700 - Franchise Fee - Solid Waste	1,097,281										1,097,281
329000 - Other Permits, Fees & Special Assessments	22,451										22,451
331100 - Federal Grant - General Government	14,421										14,421
331200 - Federal Grant - Public Safety	24,397	124,206									148,603
331390 - Federal Grant - Other Physical Environment		70,587									70,587
331490 - Federal Grant - Other Transportation		43,913		927							44,840
331500 - Federal Grant - Economic Environment		19									19
331650 - Federal Grant - Child Support Reimbursement	99,890										99,890
331700 - Federal Grant - Culture/Recreation											0
333000 - Federal Payments In Lieu Of Taxes	41,260										41,260
334100 - State Grant - General Government	954,980										954,980
334200 - State Grant - Public Safety		517,960									517,960
334390 - State Grant - Other Physical Environment		36,393									36,393
334490 - State Grant - Other Transportation				1,880,867		6,715					1,887,582
334500 - State Grant - Economic Environment		436,298									436,298
334700 - State Grant - Culture/Recreation		119,323									119,323
334890 - State Grant - Other Court-Related											0
334900 - State Grant - Other											0
335120 - State Revenue Sharing - Proceeds	774,938										774,938
335130 - State Revenue Sharing - Insurance Agents County Licenses	19,612										19,612
335140 - State Revenue Sharing - Mobile Home Licenses	19,863										19,863
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	7,599										7,599
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	57,000										57,000
335170 - State Revenue Sharing - Cardroom Tax											0
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	2,435,603										2,435,603
335190 - State Revenue Sharing - Other General Government	1,436,401										1,436,401
335290 - State Revenue Sharing - Other Public Safety	2,650	19,789									22,439
335490 - State Revenue Sharing - Other Transportation		23,202		2,019,153							2,042,355
335700 - State Revenue Sharing - Culture/Recreation	15,136										15,136
335800 - State Revenue Sharing - Clerk Allotment from JAC	974,104										974,104
336000 - State Payments In Lieu of Taxes											0
337100 - Local Government Unit Grant - General Government	99,898										99,898
337200 - Local Government Unit Grant - Public Safety	2,625	309,258									311,883
337300 - Local Government Unit Grant - Physical Environment											0
337400 - Local Government Unit Grant - Transportation											0

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337500 - Local Government Unit Grant - Economic Environment											0
337600 - Local Government Unit Grant - Human Services											0
337700 - Local Government Unit Grant - Culture/Recreation											0
339000 - Payments From Other Local Units In Lieu Of Taxes											0
341100 - Service Charge - Recording Fees	91,417	39,946									131,363
341150 - Public Records Modernization Trust Fund		51,289									51,289
341510 - Fees remitted to County from Tax Collector											0
341520 - Fees remitted to County from Sheriff											0
341550 - Fees remitted to County from Supervisor of Elections											0
341560 - Fees remitted to County from Property Appraiser											0
341800 - County Officer Commission and Fees	649,234										649,234
341900 - Other General Government Charges and Fees	2,752										2,752
342100 - Service Charge - Law Enforcement Services		3,986									3,986
342200 - Service Charge - Fire Protection	11,300										11,300
342300 - Service Charge - Housing for Prisoners		96,365									96,365
342400 - Service Charge - Emergency Management Service Fees/Charges		186,519									186,519
342600 - Service Charge - Ambulance Fees	2,567,616										2,567,616
342900 - Service Charge - Other Public Safety Charges and Fees	87,610	171,042									258,652
343300 - Service Charge - Water Utility											0
343400 - Service Charge - Garbage/Solid Waste											0
343600 - Service Charge - Water/Sewer Combination Utility						946,637					946,637
346200 - Service Charge - Hospital Charges											0
346400 - Service Charge - Animal Control and Shelter Fees	5,374										5,374
347200 - Service Charge - Parks and Recreation						53,009					53,009
347400 - Service Charge - Special Events		22,985									22,985
347500 - Service Charge - Special Recreation Facilities						41,642					41,642
348921 - Court Innovations/Local Requirements		16,049									16,049
348922 - Legal Aid		15,999									15,999
348923 - Law Library		15,999									15,999
348924 - Juvenile Alternative Programs		15,999									15,999
348930 - State Court Facility Surcharge (\$30)		295,218									295,218
348931 - Traffic Surcharge											0
348932 - Domestic Violence Surcharge											0
348933 - Animal Control Surcharge											0
348990 - Other Court Collections Transferred to BOCC		15,671									15,671
349000 - Other Charges for Services						129,701					129,701
351100 - Judgments and Fines - As Decided by County Court Criminal	20,145	100,526									120,671
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		3,936									3,936
351300 - Judgments and Fines - As Decided by County Court Civil	202										202
351500 - Judgments and Fines - As Decided by Traffic Court											0
351800 - 10% of Fines to Public Records Modernization Trust Fund		94,597									94,597
352000 - Fines - Library	4,153										4,153
354000 - Fines - Local Ordinance Violation	1,969										1,969
359000 - Other Judgments, Fines and Forfeits		89,156									89,156
361100 - Interest	32,290	33,312	668	2,018		10,095					78,383
362000 - Rents and Royalties	69,129	156,638									225,767

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
364000 - Disposition of Fixed Assets											0
365000 - Sale of Surplus Materials and Scrap	3,283	4,499									7,782
366000 - Contributions and Donations from Private Sources	14,993			33,314		300					48,607
369300 - Settlements	941										941
369900 - Other Miscellaneous Revenues	78,277	282,116		15		104					360,512
381000 - Inter-Fund Group Transfers In	6,975,922	4,055,012		1,838,784		184,701					13,054,419
383000 - Installment Purchases & Capital Lease Proceeds											0
384000 - Debt Proceeds	500,000										500,000
Grand Total	23,288,626	22,351,664	668	6,261,932		1,372,904					53,275,794

## Expenditures Report for FYE 2012

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	215,417										215,417
511.30 - Legislative - Operating Expenses	53,441										53,441
512.10 - Executive - Personnel Services	182,834										182,834
512.30 - Executive - Operating Expenses	85,839										85,839
512.60 - Executive - Capital Outlay											0
513.10 - Financial and Administrative - Personnel Services	2,633,889										2,633,889
513.30 - Financial and Administrative - Operating Expenses	933,277	6,723									940,000
513.60 - Financial and Administrative - Capital Outlay	5,000										5,000
513.70 - Financial and Administrative - Debt Service											0
514.30 - Legal Counsel - Operating Expenses	77,561										77,561
515.10 - Comprehensive Planning - Personnel Services	257,888										257,888
515.30 - Comprehensive Planning - Operating Expenses	29,900										29,900
517.70 - Debt Service Payments - Debt Service	6,347					211,150					217,497
519.10 - Other General Governmental Services - Personnel Services	1,830,550										1,830,550
519.30 - Other General Governmental Services - Operating Expenses	1,147,361	224,972									1,372,333
519.60 - Other General Governmental Services - Capital Outlay	1,183,310										1,183,310
519.70 - Other General Governmental Services - Debt Service											0
521.10 - Law Enforcement - Personnel Services	3,376,345	102,789									3,479,134
521.30 - Law Enforcement - Operating Expenses	817,655	234,686									1,052,341
521.60 - Law Enforcement - Capital Outlay		188,612									188,612
521.70 - Law Enforcement - Debt Service											0
522.10 - Fire Control - Personnel Services											0
522.30 - Fire Control - Operating Expenses	41,243										41,243
522.60 - Fire Control - Capital Outlay											0
523.10 - Detention and/or Corrections - Personnel Services	197,220	1,886,671									2,083,891
523.30 - Detention and/or Corrections - Operating Expenses	9,237	977,988									987,225
523.60 - Detention and/or Corrections - Capital Outlay		10,365									10,365
524.10 - Protective Inspections - Personnel Services	171,794										171,794
524.30 - Protective Inspections - Operating Expenses	51,574										51,574
524.60 - Protective Inspections - Capital Outlay											0



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
525.10 - Emergency and Disaster Relief Services - Personnel Services		169,933									169,933
525.30 - Emergency and Disaster Relief Services - Operating Expenses		246,580									246,580
525.60 - Emergency and Disaster Relief Services - Capital Outlay		392,398									392,398
526.10 - Ambulance and Rescue Services - Personnel Services	1,896,242	1,885									1,898,127
526.30 - Ambulance and Rescue Services - Operating Expenses	1,657,671	87,989									1,745,660
526.60 - Ambulance and Rescue Services - Capital Outlay	292,850	8,000									300,850
526.70 - Ambulance and Rescue Services - Debt Service											0
527.30 - Medical Examiners - Operating Expenses	143,356										143,356
529.10 - Other Public Safety - Personnel Services											0
529.30 - Other Public Safety - Operating Expenses	27,623	15,231									42,854
529.60 - Other Public Safety - Capital Outlay											0
531.10 - Electric Utility Services - Personnel Services											0
531.30 - Electric Utility Services - Operating Expenses	4,400										4,400
534.10 - Garbage/Solid Waste Control Services - Personnel Services		70,588				77,485					148,073
534.30 - Garbage/Solid Waste Control Services - Operating Expenses	140,511					101,302					241,813
534.60 - Garbage/Solid Waste Control Services - Capital Outlay	20,070										20,070
535.60 - Sewer/Wastewater Services - Capital Outlay											0
536.10 - Water-Sewer Combination Services - Personnel Services						173,304					173,304
536.30 - Water-Sewer Combination Services - Operating Expenses						644,016					644,016
537.10 - Conservation and Resource Management - Personnel Services	280,943										280,943
537.30 - Conservation and Resource Management - Operating Expenses	46,530										46,530
537.60 - Conservation and Resource Management - Capital Outlay											0
538.10 - Flood Control/Stormwater Management - Personnel Services											0
538.30 - Flood Control/Stormwater Management - Operating Expenses											0
539.30 - Other Physical Environment - Operating Expenses	736	2,724									3,460
539.60 - Other Physical Environment - Capital Outlay		250									250
541.10 - Road and Street Facilities - Personnel Services	160,250	2,733,704									2,893,954
541.30 - Road and Street Facilities - Operating Expenses	5,041	3,006,945		4,616,397							7,628,383
541.60 - Road and Street Facilities - Capital Outlay		994,174		4,866,662							5,860,836
541.70 - Road and Street Facilities - Debt Service				1,201,909							1,201,909
542.30 - Airports - Operating Expenses											0
544.30 - Mass Transit Systems - Operating Expenses	10,153										10,153
549.30 - Other Transportation Systems/Services - Operating Expenses											0
551.30 - Employment Opportunity and Development - Operating Expenses	2,437	175									2,612
552.30 - Industry Development - Operating Expenses	464,370	123,793									588,163
552.70 - Industry Development - Debt Service											0
553.10 - Veteran's Services - Personnel Services	63,977										63,977
553.30 - Veteran's Services - Operating Expenses	5,465										5,465
553.60 - Veteran's Services - Capital Outlay											0
554.10 - Housing and Urban Development - Personnel Services	35,187										35,187
554.30 - Housing and Urban Development - Operating Expenses	137	436,325									436,462
554.60 - Housing and Urban Development - Capital Outlay											0
559.10 - Other Economic Environment - Personnel Services											0
559.30 - Other Economic Environment - Operating Expenses		19									19



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
559.60 - Other Economic Environment - Capital Outlay											0
561.10 - Hospital Services - Personnel Services											0
561.30 - Hospital Services - Operating Expenses											0
562.10 - Health Services - Personnel Services	45,112										45,112
562.30 - Health Services - Operating Expenses	942,642	33,420									976,062
562.60 - Health Services - Capital Outlay											0
563.30 - Mental Health Services - Operating Expenses	55,707										55,707
564.30 - Public Assistance Services - Operating Expenses	30,524										30,524
565.30 - Developmental Disabilities Services - Operating Expenses	3,830										3,830
569.30 - Other Human Services - Operating Expenses	3,425										3,425
571.10 - Libraries - Personnel Services	253,966	195,070									449,036
571.30 - Libraries - Operating Expenses	111,129										111,129
571.60 - Libraries - Capital Outlay											0
571.70 - Libraries - Debt Service											0
572.10 - Parks and Recreation - Personnel Services		266,367				235,786					502,153
572.30 - Parks and Recreation - Operating Expenses	71,577	115,603				174,535					361,715
572.60 - Parks and Recreation - Capital Outlay		16,993									16,993
573.30 - Cultural Services - Operating Expenses	453										453
575.10 - Special Recreation Facilities - Personnel Services	1,350										1,350
575.30 - Special Recreation Facilities - Operating Expenses											0
575.60 - Special Recreation Facilities - Capital Outlay											0
579.10 - Other Culture/Recreation - Personnel Services											0
579.30 - Other Culture/Recreation - Operating Expenses	813										813
581.90 - Inter-Fund Group Transfers Out - Other Uses	756,187	12,182,736	741	114,755							13,054,419
588.30 - Non-Cash Transfer Out From GFAAG - Operating Expenses	168,175										168,175
590.30 - Proprietary Other Non-Operating Disbursements - Operating Expenses				125,331							125,331
601.10 - Court Administration - Personnel Services		25,738									25,738
601.30 - Court Administration - Operating Expenses		9,016									9,016
601.60 - Court Administration - Capital Outlay											0
602.30 - State Attorney Administration - Operating Expenses	42,780	18,894									61,674
602.60 - State Attorney Administration - Capital Outlay											0
603.30 - Public Defender Administration - Operating Expenses	39,166	20,376									59,542
603.60 - Public Defender Administration - Capital Outlay											0
604.10 - Clerk of Court Administration - Personnel Services	225,795										225,795
604.30 - Clerk of Court Administration - Operating Expenses	20,779										20,779
604.60 - Clerk of Court Administration - Capital Outlay											0
605.30 - Judicial Support - Operating Expenses		12,446									12,446
608.10 - Jury Management - Personnel Services	15,992										15,992
608.30 - Jury Management - Operating Expenses	11,104										11,104
611.30 - Court Administration - Circuit Criminal - Operating Expenses	10,876	27,160									38,036
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services	91,742										91,742
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	10,245										10,245
614.60 - Clerk of Court Administration - Circuit Criminal - Capital Outlay											0
615.30 - Court Reporter Services - Circuit Criminal - Operating Expenses											0
622.30 - Drug Court - Circuit Criminal - Operating Expenses		132									132





Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
629.30 - Other Circuit Court - Criminal Costs - Operating Expenses											0
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services	55,808										55,808
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	14,958										14,958
636.30 - Clinical Evaluations - Circuit Civil - Operating Expenses	9,767										9,767
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services											0
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	3,929										3,929
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services	32,305										32,305
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses	3,927	8,125									12,052
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	4,405										4,405
694.10 - Clerk of Court Administration - Probate - Personnel Services	26,627										26,627
694.30 - Clerk of Court Administration - Probate - Operating Expenses	2,356										2,356
711.30 - Courthouse Security - Operating Expenses											0
712.10 - Courthouse Facilities - Personnel Services											0
712.30 - Courthouse Facilities - Operating Expenses	5,000	1,508									6,508
712.60 - Courthouse Facilities - Capital Outlay	1,400,730	450,751									1,851,481
713.30 - Information Systems and Technology - Operating Expenses											0
716.30 - Clerk of Court Related Technology - Operating Expenses		60,330									60,330
721.30 - Court Administration - County Criminal - Operating Expenses	2,446	15,903									18,349
724.10 - Clerk of Court Administration - County Criminal - Personnel Services	108,954										108,954
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	11,431										11,431
724.60 - Clerk of Court Administration - County Criminal - Capital Outlay											0
744.10 - Clerk of Court Administration - County Civil - Personnel Services	61,697										61,697
744.30 - Clerk of Court Administration - County Civil - Operating Expenses	5,937										5,937
764.10 - Clerk of Court Administration - Traffic - Personnel Services	108,547										108,547
764.30 - Clerk of Court Administration - Traffic - Operating Expenses	7,824										7,824
Grand Total	23,345,648	25,384,087	741	10,925,054		1,617,578					61,273,108

## Data Element Worksheet Report for FYE: 2012, Jackson

## Affiliates Report for FYE 2012



Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Jackson County Agricultural Center	Blended in Primary Report	\$152,973	\$152,973	