

Unit Information

Unit Type: County

Year: 2010

Unit Name: Liberty

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. Robert Hill

Title: Clerk of Circuit Court

Phone: (850) 643-5404

Address:

10818 NW SR 20
P.O. Box 399
Bristol, FL 32321-0399

Contact Information

Name: Mr. Christopher H. Moran, CPA

Title: CPA

Phone: (850) 510-5334

Email: chris@cmorancpa.com

Address:

P.O. Box 399
Bristol, FL 32321-0399

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 10/7/2011

Audit Received Date: 10/13/2011

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$159,320

Audit Information

Was an audit performed? Yes

Audit Performed Date: 9/30/2011

Auditor Name: Christopher H. Moran, CPA, LLC

Address:

1311 N. Paul Russell Rd, B203
Tallahassee, FL 32301

Certification

Chief Financial Officer

Name: Charla Kearce

Title: County CFO

Chairman/Elected Official

Name: Robert Hill

Title: Clerk of the Circuit Court

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 2010

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	658,729	1,193,634									1,852,363
312100 - Local Option Taxes	6,939										6,939
312300 - County Ninth-Cent Voted Fuel Tax		46,389									46,389
312410 - First Local Option Fuel Tax		230,525									230,525
312600 - Discretionary Sales Surtaxes	303,572										303,572
315000 - Communications Service Tax (Chapter 202)	25,531										25,531
322000 - Building Permits	17,877										17,877
329000 - Other Permits, Fees & Special Assessments		50									50
331100 - Federal Grant - General Government		3,781,420									3,781,420
331200 - Federal Grant - Public Safety	515,842	234,867									750,709
331650 - Federal Grant - Child Support Reimbursement		110,587									110,587
333000 - Federal Payments In Lieu Of Taxes	244,419	393,369									637,788
334200 - State Grant - Public Safety		489,138									489,138
334340 - State Grant - Garbage/Solid Waste		109,070									109,070
334490 - State Grant - Other Transportation		339,548									339,548
334500 - State Grant - Economic Environment		468,118									468,118
334690 - State Grant - Other Human Services		25,252									25,252
334700 - State Grant - Culture/Recreation	57,060										57,060
334900 - State Grant - Other	154,782										154,782
335120 - State Revenue Sharing - Proceeds	79,119										79,119
335130 - State Revenue Sharing - Insurance Agents County Licenses	12,181										12,181
335140 - State Revenue Sharing - Mobile Home Licenses	2,522										2,522
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	97										97
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	198,250										198,250
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	389,421										389,421
335190 - State Revenue Sharing - Other General Government	970,440										970,440
335420 - State Revenue Sharing - Mass Transit		147,446		589,785							737,231
335490 - State Revenue Sharing - Other Transportation		321,702									321,702
335800 - State Revenue Sharing - Clerk Allotment from JAC		311,931									311,931
335900 - State Revenue Sharing - Other		245									245
336000 - State Payments In Lieu of Taxes	18,288										18,288
337900 - Local Government Unit Grants - Other	282,895										282,895
339000 - Payments From Other Local Units In Lieu Of Taxes		18,834									18,834
341150 - Public Records Modernization Trust Fund		2,144									2,144
341160 - County Portion (\$2) of \$4 Additional Service Charge		6,403									6,403
341300 - Administrative Service Fees		144,517									144,517
342300 - Service Charge - Housing for Prisoners		130,221									130,221
342600 - Service Charge - Ambulance Fees		115,388									115,388
343300 - Service Charge - Water Utility						192,381					192,381
343400 - Service Charge - Garbage/Solid Waste		425,299									425,299
344900 - Service Charge - Other Transportation Charges		8,468									8,468
347900 - Service Charge - Other Culture/Recreation Charges		8,846									8,846
348921 - Court Innovations/Local Requirements	6,740										6,740
348922 - Legal Aid	2,626										2,626

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348923 - Law Library	2,626										2,626
348924 - Juvenile Alternative Programs	2,626										2,626
348930 - State Court Facility Surcharge (\$30)	2,626										2,626
349000 - Other Charges for Services	22,594										22,594
351100 - Judgments and Fines - As Decided by County Court Criminal		13,690									13,690
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	4,255										4,255
351800 - 10% of Fines to Public Records Modernization Trust Fund		6,030									6,030
359000 - Other Judgments, Fines and Forfeits	18,011										18,011
361100 - Interest	19,832	20,308	8,193	5,184							53,517
369900 - Other Miscellaneous Revenues	127,824	284,314									412,138
381000 - Inter-Fund Group Transfers In	77,544	3,116,815	202,094	368,886		64,000					3,829,339
Grand Total	4,225,268	12,504,568	210,287	963,855		256,381					18,160,359

Expenditures Report for FYE 2010

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	215,279										215,279
511.30 - Legislative - Operating Expenses	420,792										420,792
511.60 - Legislative - Capital Outlay	1,010										1,010
511.70 - Legislative - Debt Service	16,179										16,179
513.10 - Financial and Administrative - Personnel Services		953,079									953,079
513.30 - Financial and Administrative - Operating Expenses		156,367									156,367
513.60 - Financial and Administrative - Capital Outlay		7,148									7,148
514.30 - Legal Counsel - Operating Expenses	50,012										50,012
515.30 - Comprehensive Planning - Operating Expenses	235,841										235,841
515.60 - Comprehensive Planning - Capital Outlay	76										76
517.70 - Debt Service Payments - Debt Service			202,095								202,095
519.10 - Other General Governmental Services - Personnel Services	56,128	29,864									85,992
519.30 - Other General Governmental Services - Operating Expenses	99,461	6,202									105,663
519.80 - Other General Governmental Services - Grants and Aids	713										713
521.10 - Law Enforcement - Personnel Services		921,569									921,569
521.30 - Law Enforcement - Operating Expenses	6,100	290,906									297,006
521.60 - Law Enforcement - Capital Outlay		55,008									55,008
522.30 - Fire Control - Operating Expenses	25,665										25,665
522.70 - Fire Control - Debt Service											0
523.10 - Detention and/or Corrections - Personnel Services	14,784	316,253									331,037
523.30 - Detention and/or Corrections - Operating Expenses	23,291	221,607									244,898
523.60 - Detention and/or Corrections - Capital Outlay		163,981									163,981
524.10 - Protective Inspections - Personnel Services	73,077										73,077
524.30 - Protective Inspections - Operating Expenses	9,547										9,547
525.10 - Emergency and Disaster Relief Services - Personnel Services	84,297										84,297

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
525.30 - Emergency and Disaster Relief Services - Operating Expenses	70,109										70,109
525.60 - Emergency and Disaster Relief Services - Capital Outlay	6,614										6,614
525.80 - Emergency and Disaster Relief Services - Grants and Aids	568,171										568,171
526.10 - Ambulance and Rescue Services - Personnel Services		300,574									300,574
526.30 - Ambulance and Rescue Services - Operating Expenses		60,710									60,710
526.60 - Ambulance and Rescue Services - Capital Outlay											0
527.30 - Medical Examiners - Operating Expenses	5,337										5,337
529.10 - Other Public Safety - Personnel Services		55,958									55,958
529.30 - Other Public Safety - Operating Expenses	1	109,620									109,621
529.60 - Other Public Safety - Capital Outlay											0
533.10 - Water Utility Services - Personnel Services						99,670					99,670
533.30 - Water Utility Services - Operating Expenses						298,386					298,386
533.70 - Water Utility Services - Debt Service						30,305					30,305
534.10 - Garbage/Solid Waste Control Services - Personnel Services		56,897									56,897
534.30 - Garbage/Solid Waste Control Services - Operating Expenses		436,052									436,052
537.10 - Conservation and Resource Management - Personnel Services	74,447										74,447
537.30 - Conservation and Resource Management - Operating Expenses	6,031										6,031
537.60 - Conservation and Resource Management - Capital Outlay	2,250										2,250
537.80 - Conservation and Resource Management - Grants and Aids	1,000										1,000
539.30 - Other Physical Environment - Operating Expenses	56,504										56,504
541.10 - Road and Street Facilities - Personnel Services		761,418									761,418
541.30 - Road and Street Facilities - Operating Expenses	1,437	375,445									376,882
541.60 - Road and Street Facilities - Capital Outlay		4,309,015									4,309,015
541.70 - Road and Street Facilities - Debt Service		15,255									15,255
541.90 - Road and Street Facilities - Other Uses		1,613									1,613
542.10 - Airports - Personnel Services		30,241									30,241
544.10 - Mass Transit Systems - Personnel Services		266,755									266,755
544.30 - Mass Transit Systems - Operating Expenses		113,689									113,689
544.60 - Mass Transit Systems - Capital Outlay		75,282									75,282
552.80 - Industry Development - Grants and Aids	2,000										2,000
553.10 - Veteran's Services - Personnel Services	9,159										9,159
553.30 - Veteran's Services - Operating Expenses	678										678
554.10 - Housing and Urban Development - Personnel Services											0
554.30 - Housing and Urban Development - Operating Expenses		469,325									469,325
559.30 - Other Economic Environment - Operating Expenses	5,000	25,590									30,590
562.80 - Health Services - Grants and Aids	38,227										38,227
563.30 - Mental Health Services - Operating Expenses	25,432										25,432
564.80 - Public Assistance Services - Grants and Aids	18,045										18,045
569.10 - Other Human Services - Personnel Services											0
569.30 - Other Human Services - Operating Expenses	250										250
569.80 - Other Human Services - Grants and Aids											0
571.30 - Libraries - Operating Expenses	117,446										117,446
572.60 - Parks and Recreation - Capital Outlay	34,770	42,885									77,655
572.70 - Parks and Recreation - Debt Service											0
579.30 - Other Culture/Recreation - Operating Expenses	649,930										649,930
579.60 - Other Culture/Recreation - Capital Outlay											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
581.90 - Inter-Fund Group Transfers Out - Other Uses	1,229,068	1,734,926	363,886	490,000		11,459					3,829,339
587.90 - Clerk of Court Excess Remittance - Other Uses		69,599									69,599
604.10 - Clerk of Court Administration - Personnel Services		85,484									85,484
604.30 - Clerk of Court Administration - Operating Expenses		6,989									6,989
608.10 - Jury Management - Personnel Services		845									845
608.30 - Jury Management - Operating Expenses		69									69
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		30,524									30,524
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		2,495									2,495
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		5,948									5,948
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		486									486
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		28,614									28,614
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		2,339									2,339
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		10,773									10,773
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		881									881
694.10 - Clerk of Court Administration - Probate - Personnel Services		1,351									1,351
694.30 - Clerk of Court Administration - Probate - Operating Expenses		110									110
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		19,821									19,821
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		1,620									1,620
744.10 - Clerk of Court Administration - County Civil - Personnel Services		11,471									11,471
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		938									938
764.10 - Clerk of Court Administration - Traffic - Personnel Services		44,451									44,451
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		3,634									3,634
Grand Total	4,254,158	12,691,676	565,981	490,000		439,820					18,441,635

Data Element Worksheet Report for FYE: 2010, Liberty

Affiliates Report for FYE 2010

