

### Unit Information

Unit Type: County

Year: 2011

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: 7/2/2012

Audit Received Date: 7/2/2012

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$2,623,810

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/30/2012

Auditor Name: Moran & Smith LLP CPAs

Address:

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

### Certification

#### Chief Financial Officer

Name: Charla Kearce

Title: CFO

#### Chairman/Elected Official

Name: Dexter Barber

Title: Chairman of the Board

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 2011

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	628,202	1,355,586									1,983,788
312100 - Local Option Taxes	6,665										6,665
312300 - County Ninth-Cent Voted Fuel Tax		42,127									42,127
312410 - First Local Option Fuel Tax		209,331									209,331
312420 - Second Local Option Fuel Tax				597,591							597,591
312600 - Discretionary Sales Surtaxes											0
315000 - Communications Service Tax (Chapter 202)	18,762										18,762
322000 - Building Permits	14,210										14,210
331200 - Federal Grant - Public Safety	622,961	245,826									868,787
331420 - Federal Grant - Mass Transit		9,798									9,798
331490 - Federal Grant - Other Transportation		839,224									839,224
331610 - Federal Grant - Health or Hospitals	250,636										250,636
331650 - Federal Grant - Child Support Reimbursement		83,447									83,447
331890 - Federal Grant - Other Court Related		309,564									309,564
333000 - Federal Payments In Lieu Of Taxes	264,665	299,469									564,134
334340 - State Grant - Garbage/Solid Waste		62,191									62,191
334390 - State Grant - Other Physical Environment		18,250									18,250
334420 - State Grant - Mass Transit		375,603									375,603
334500 - State Grant - Economic Environment		898,361									898,361
334690 - State Grant - Other Human Services		103,468									103,468
334700 - State Grant - Culture/Recreation	67,461	15,340									82,801
334900 - State Grant - Other	143,678										143,678
335120 - State Revenue Sharing - Proceeds	106,467										106,467
335130 - State Revenue Sharing - Insurance Agents County Licenses	14,645										14,645
335140 - State Revenue Sharing - Mobile Home Licenses	2,404										2,404
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	79										79
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	380,086										380,086
335190 - State Revenue Sharing - Other General Government	956,328										956,328
335220 - State Revenue Sharing - Enhanced 911 Fee		24,626									24,626
335290 - State Revenue Sharing - Other Public Safety	428,894										428,894
335420 - State Revenue Sharing - Mass Transit		133,992									133,992
335490 - State Revenue Sharing - Other Transportation		294,453									294,453
336000 - State Payments In Lieu of Taxes	27,687										27,687
337900 - Local Government Unit Grants - Other	595,403	681,454									1,276,857
341150 - Public Records Modernization Trust Fund		13,551									13,551
341510 - Fees remitted to County from Tax Collector	151,075										151,075
341550 - Fees remitted to County from Supervisor of Elections	32										32
341560 - Fees remitted to County from Property Appraiser	1,601										1,601
341900 - Other General Government Charges and Fees	18,306										18,306
342600 - Service Charge - Ambulance Fees		151,519									151,519
343300 - Service Charge - Water Utility						201,390					201,390
343400 - Service Charge - Garbage/Solid Waste		365,591									365,591
344300 - Service Charge - Mass Transit		18,405									18,405

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348922 - Legal Aid	2,085										2,085
348923 - Law Library	2,085										2,085
348924 - Juvenile Alternative Programs	2,085										2,085
348930 - State Court Facility Surcharge (\$30)	2,085										2,085
349000 - Other Charges for Services	29,000										29,000
351100 - Judgments and Fines - As Decided by County Court Criminal	1,931	10,706									12,637
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	4,520										4,520
359000 - Other Judgments, Fines and Forfeits	20,447										20,447
361100 - Interest	24,969	8,188	6,503								39,660
369900 - Other Miscellaneous Revenues	87,170	147,493		1,685							236,348
381000 - Inter-Fund Group Transfers In	1,447,809	1,031,117	199,148			89,494					2,767,568
Grand Total	6,522,683	7,748,680	205,651	599,276		290,884					15,367,174

## Expenditures Report for FYE 2011

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	221,721										221,721
511.30 - Legislative - Operating Expenses	316,548										316,548
511.60 - Legislative - Capital Outlay											0
511.70 - Legislative - Debt Service	25,229										25,229
513.10 - Financial and Administrative - Personnel Services	901,695	38,583									940,278
513.30 - Financial and Administrative - Operating Expenses	145,829	10,107									155,936
513.60 - Financial and Administrative - Capital Outlay											0
514.30 - Legal Counsel - Operating Expenses	230,407										230,407
515.30 - Comprehensive Planning - Operating Expenses	253,843										253,843
515.60 - Comprehensive Planning - Capital Outlay	457										457
517.70 - Debt Service Payments - Debt Service			194,180								194,180
519.10 - Other General Governmental Services - Personnel Services	59,372										59,372
519.30 - Other General Governmental Services - Operating Expenses	53,310										53,310
519.80 - Other General Governmental Services - Grants and Aids											0
521.10 - Law Enforcement - Personnel Services	707,377										707,377
521.30 - Law Enforcement - Operating Expenses	279,697										279,697
521.60 - Law Enforcement - Capital Outlay	44,748										44,748
522.30 - Fire Control - Operating Expenses	22,716										22,716
522.70 - Fire Control - Debt Service											0
523.10 - Detention and/or Corrections - Personnel Services	671,646										671,646
523.30 - Detention and/or Corrections - Operating Expenses	169,572										169,572
523.60 - Detention and/or Corrections - Capital Outlay											0
524.10 - Protective Inspections - Personnel Services	72,276										72,276
524.30 - Protective Inspections - Operating Expenses	6,780										6,780
525.10 - Emergency and Disaster Relief Services - Personnel Services	81,324										81,324



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	85,409										85,409
525.60 - Emergency and Disaster Relief Services - Capital Outlay	20,033										20,033
525.80 - Emergency and Disaster Relief Services - Grants and Aids	56,680										56,680
526.10 - Ambulance and Rescue Services - Personnel Services		286,916									286,916
526.30 - Ambulance and Rescue Services - Operating Expenses		116,094									116,094
526.60 - Ambulance and Rescue Services - Capital Outlay											0
527.30 - Medical Examiners - Operating Expenses	7,756										7,756
529.10 - Other Public Safety - Personnel Services		55,395									55,395
529.30 - Other Public Safety - Operating Expenses	1,743	229,144									230,887
529.60 - Other Public Safety - Capital Outlay											0
533.10 - Water Utility Services - Personnel Services						110,359					110,359
533.30 - Water Utility Services - Operating Expenses						244,206					244,206
533.70 - Water Utility Services - Debt Service						29,782					29,782
534.10 - Garbage/Solid Waste Control Services - Personnel Services		66,498									66,498
534.30 - Garbage/Solid Waste Control Services - Operating Expenses		421,298									421,298
537.10 - Conservation and Resource Management - Personnel Services	64,183										64,183
537.30 - Conservation and Resource Management - Operating Expenses	5,242										5,242
537.60 - Conservation and Resource Management - Capital Outlay	2,019										2,019
537.80 - Conservation and Resource Management - Grants and Aids	1,000										1,000
539.30 - Other Physical Environment - Operating Expenses	38,712										38,712
541.10 - Road and Street Facilities - Personnel Services		710,721									710,721
541.30 - Road and Street Facilities - Operating Expenses		514,297									514,297
541.60 - Road and Street Facilities - Capital Outlay		1,551,974									1,551,974
541.70 - Road and Street Facilities - Debt Service											0
541.90 - Road and Street Facilities - Other Uses		989									989
542.10 - Airports - Personnel Services		27,219									27,219
544.10 - Mass Transit Systems - Personnel Services		261,253									261,253
544.30 - Mass Transit Systems - Operating Expenses		121,239									121,239
544.60 - Mass Transit Systems - Capital Outlay											0
552.80 - Industry Development - Grants and Aids	1,000										1,000
553.10 - Veteran's Services - Personnel Services	8,743										8,743
553.30 - Veteran's Services - Operating Expenses	1,079										1,079
554.10 - Housing and Urban Development - Personnel Services											0
554.30 - Housing and Urban Development - Operating Expenses		898,362									898,362
559.30 - Other Economic Environment - Operating Expenses	5,000	144,978									149,978
562.80 - Health Services - Grants and Aids	159,985										159,985
563.30 - Mental Health Services - Operating Expenses	50,202										50,202
564.80 - Public Assistance Services - Grants and Aids	82,269										82,269
569.10 - Other Human Services - Personnel Services											0
569.30 - Other Human Services - Operating Expenses											0
569.80 - Other Human Services - Grants and Aids											0
571.30 - Libraries - Operating Expenses	128,796										128,796
572.60 - Parks and Recreation - Capital Outlay	311,442	35,643									347,085
572.70 - Parks and Recreation - Debt Service											0
579.30 - Other Culture/Recreation - Operating Expenses	40,837										40,837
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	430,347	1,711,230		614,532		11,459					2,767,568
587.90 - Clerk of Court Excess Remittance - Other Uses											0
604.10 - Clerk of Court Administration - Personnel Services		108,731									108,731
604.30 - Clerk of Court Administration - Operating Expenses											0
608.10 - Jury Management - Personnel Services		1,075									1,075
608.30 - Jury Management - Operating Expenses											0
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		38,824									38,824
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses											0
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		7,565									7,565
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses											0
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		36,395									36,395
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses											0
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		13,703									13,703
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses											0
694.10 - Clerk of Court Administration - Probate - Personnel Services		1,718									1,718
694.30 - Clerk of Court Administration - Probate - Operating Expenses											0
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		25,212									25,212
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses											0
744.10 - Clerk of Court Administration - County Civil - Personnel Services		14,590									14,590
744.30 - Clerk of Court Administration - County Civil - Operating Expenses											0
764.10 - Clerk of Court Administration - Traffic - Personnel Services		56,540									56,540
764.30 - Clerk of Court Administration - Traffic - Operating Expenses											0
Grand Total	5,767,024	7,506,293	194,180	614,532		395,806					14,477,835

## Data Element Worksheet Report for FYE: 2011, Liberty

## Affiliates Report for FYE 2011

