Unit Information

Unit Type: County

Year: 2012

Unit Name: Liberty

Unit Dependency:

Unit Status: Active

Location Information

Name: Mrs. Kathleen Brown

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: cmoran@moransmithcpa.com

Address:

1918 Vineland Lane
tallahassee, FL 32317

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 7/7/2013

Audit Received Date: 7/10/2013

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $1,889,313

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/28/2013

Auditor Name: Moran & Smith LLP CPAs

Address:
1311 N Paul Russell Road B203
Tallahassee, Florida
32301

Certification

Chief Financial Officer

Name: Charla Kearce

Title: County CFO

Chairman/Elected Official

Name: Kathleen Brown

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 Statues?	☒	☐

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	615,750	1,345,757									1,961,507
312100 - Local Option Taxes											0
312300 - County Ninth-Cent Voted Fuel Tax		47,778									47,778
312410 - First Local Option Fuel Tax		234,181									234,181
312600 - Discretionary Sales Surtaxes	279,181										279,181
315000 - Communications Service Tax (Chapter 202)	20,281										20,281
322000 - Building Permits	13,202										13,202
329000 - Other Permits, Fees & Special Assessments											0
331100 - Federal Grant - General Government		25,000									25,000
331200 - Federal Grant - Public Safety	247,306	377,329									624,635
331420 - Federal Grant - Mass Transit		100,186									100,186
331650 - Federal Grant - Child Support Reimbursement		69,709									69,709
333000 - Federal Payments In Lieu Of Taxes	306,938	272,654									579,592
334100 - State Grant - General Government	268,750										268,750
334200 - State Grant - Public Safety	396,070	116,170									512,240
334340 - State Grant - Garbage/Solid Waste		58,075									58,075
334390 - State Grant - Other Physical Environment		216,672									216,672
334420 - State Grant - Mass Transit		202,741									202,741
334490 - State Grant - Other Transportation	3,000	454,946									457,946
334500 - State Grant - Economic Environment		441,695									441,695
334610 - State Grant - Health or Hospitals		9,797									9,797
334690 - State Grant - Other Human Services		269,677									269,677
334700 - State Grant - Culture/Recreation	50,148										50,148
334900 - State Grant - Other	3,533										3,533
335120 - State Revenue Sharing - Proceeds	133,960										133,960
335130 - State Revenue Sharing - Insurance Agents County Licenses	15,262										15,262
335140 - State Revenue Sharing - Mobile Home Licenses	3,858										3,858
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	121										121
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	396,252										396,252
335190 - State Revenue Sharing - Other General Government	816,685										816,685
335220 - State Revenue Sharing - Enhanced 911 Fee		93,125									93,125
335420 - State Revenue Sharing - Mass Transit		137,800		551,201							689,001
335490 - State Revenue Sharing - Other Transportation		345,695									345,695
335800 - State Revenue Sharing - Clerk Allotment from JAC		305,607									305,607
336000 - State Payments In Lieu of Taxes	28,843										28,843
337900 - Local Government Unit Grants - Other	850										850
341150 - Public Records Modernization Trust Fund		10,260									10,260
341510 - Fees remitted to County from Tax Collector											0
341530 - Fees remitted to County from Clerk of Circuit Court											0
342100 - Service Charge - Law Enforcement Services	1,635										1,635
342600 - Service Charge - Ambulance Fees		177,921									177,921
342900 - Service Charge - Other Public Safety Charges and Fees											0
343300 - Service Charge - Water Utility						204,162					204,162

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
343400 - Service Charge - Garbage/Solid Waste		369,375									369,375
344300 - Service Charge - Mass Transit		50,717									50,717
344900 - Service Charge - Other Transportation Charges		5,000									5,000
347200 - Service Charge - Parks and Recreation	25,673										25,673
347300 - Service Charge - Cultural Services	16,220										16,220
347900 - Service Charge - Other Culture/Recreation Charges		14,388									14,388
348921 - Court Innovations/Local Requirements	1,929										1,929
348922 - Legal Aid	1,929										1,929
348923 - Law Library	1,929										1,929
348924 - Juvenile Alternative Programs	1,929										1,929
348931 - Traffic Surcharge	5,849										5,849
349000 - Other Charges for Services	187,068										187,068
351100 - Judgments and Fines - As Decided by County Court Criminal	75	8,530									8,605
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	3,113	2,397									5,510
359000 - Other Judgments, Fines and Forfeits	16,603										16,603
361100 - Interest	9,418	733		11,771							21,922
365000 - Sale of Surplus Materials and Scrap		4,211									4,211
369900 - Other Miscellaneous Revenues	32,559	27,785									60,344
381000 - Inter-Fund Group Transfers In	1,562,481	1,206,732		222,455		147,583					3,139,251
Grand Total	5,666,650	7,002,643		785,427		351,745					13,806,465

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	174,483										174,483
511.30 - Legislative - Operating Expenses	275,035										275,035
511.60 - Legislative - Capital Outlay											0
511.70 - Legislative - Debt Service	24,894										24,894
511.80 - Legislative - Grants and Aids											0
511.90 - Legislative - Other Uses											0
513.10 - Financial and Administrative - Personnel Services	212,620	39,423									252,043
513.30 - Financial and Administrative - Operating Expenses	260	450									710
514.10 - Legal Counsel - Personnel Services											0
514.30 - Legal Counsel - Operating Expenses	36,097										36,097
514.60 - Legal Counsel - Capital Outlay											0
514.70 - Legal Counsel - Debt Service											0
514.80 - Legal Counsel - Grants and Aids											0
514.90 - Legal Counsel - Other Uses											0
516.10 - Non-Court Information Systems - Personnel Services											0
516.30 - Non-Court Information Systems - Operating Expenses	203,123										203,123
516.60 - Non-Court Information Systems - Capital Outlay											0
516.70 - Non-Court Information Systems - Debt Service											0
516.80 - Non-Court Information Systems - Grants and Aids											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
516.90 - Non-Court Information Systems - Other Uses											0
517.10 - Debt Service Payments - Personnel Services											0
517.30 - Debt Service Payments - Operating Expenses											0
517.60 - Debt Service Payments - Capital Outlay											0
517.80 - Debt Service Payments - Grants and Aids											0
517.90 - Debt Service Payments - Other Uses											0
519.10 - Other General Governmental Services - Personnel Services	774,729										774,729
519.30 - Other General Governmental Services - Operating Expenses	123,491	267,466									390,957
519.60 - Other General Governmental Services - Capital Outlay											0
519.70 - Other General Governmental Services - Debt Service											0
519.80 - Other General Governmental Services - Grants and Aids											0
519.90 - Other General Governmental Services - Other Uses											0
521.10 - Law Enforcement - Personnel Services	935,052										935,052
521.30 - Law Enforcement - Operating Expenses	256,419										256,419
521.60 - Law Enforcement - Capital Outlay	10,764										10,764
521.70 - Law Enforcement - Debt Service											0
521.80 - Law Enforcement - Grants and Aids											0
521.90 - Law Enforcement - Other Uses											0
522.10 - Fire Control - Personnel Services											0
522.30 - Fire Control - Operating Expenses	20,165										20,165
522.60 - Fire Control - Capital Outlay											0
522.70 - Fire Control - Debt Service											0
522.80 - Fire Control - Grants and Aids											0
522.90 - Fire Control - Other Uses											0
523.10 - Detention and/or Corrections - Personnel Services	253,830	15									253,845
523.30 - Detention and/or Corrections - Operating Expenses	261,672	10,326									271,998
523.60 - Detention and/or Corrections - Capital Outlay											0
523.70 - Detention and/or Corrections - Debt Service											0
523.80 - Detention and/or Corrections - Grants and Aids											0
523.90 - Detention and/or Corrections - Other Uses											0
524.10 - Protective Inspections - Personnel Services	60,758										60,758
524.30 - Protective Inspections - Operating Expenses	9,877										9,877
524.60 - Protective Inspections - Capital Outlay											0
524.70 - Protective Inspections - Debt Service											0
524.80 - Protective Inspections - Grants and Aids											0
524.90 - Protective Inspections - Other Uses											0
525.10 - Emergency and Disaster Relief Services - Personnel Services	74,532										74,532
525.30 - Emergency and Disaster Relief Services - Operating Expenses	76,289										76,289
525.60 - Emergency and Disaster Relief Services - Capital Outlay	24,359										24,359
525.70 - Emergency and Disaster Relief Services - Debt Service											0
525.80 - Emergency and Disaster Relief Services - Grants and Aids	26,750										26,750
525.90 - Emergency and Disaster Relief Services - Other Uses											0
526.10 - Ambulance and Rescue Services - Personnel Services		275,510									275,510
526.30 - Ambulance and Rescue Services - Operating Expenses	55	125,968									126,023
526.60 - Ambulance and Rescue Services - Capital Outlay		129,693									129,693
526.70 - Ambulance and Rescue Services - Debt Service											0
526.80 - Ambulance and Rescue Services - Grants and Aids											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
526.90 - Ambulance and Rescue Services - Other Uses											0
527.10 - Medical Examiners - Personnel Services											0
527.30 - Medical Examiners - Operating Expenses	10,542										10,542
527.60 - Medical Examiners - Capital Outlay											0
527.70 - Medical Examiners - Debt Service											0
527.80 - Medical Examiners - Grants and Aids											0
527.90 - Medical Examiners - Other Uses											0
529.10 - Other Public Safety - Personnel Services		54,171									54,171
529.30 - Other Public Safety - Operating Expenses		402,260									402,260
529.60 - Other Public Safety - Capital Outlay											0
529.70 - Other Public Safety - Debt Service											0
529.80 - Other Public Safety - Grants and Aids											0
529.90 - Other Public Safety - Other Uses											0
533.10 - Water Utility Services - Personnel Services						107,708					107,708
533.30 - Water Utility Services - Operating Expenses		1,209				294,433					295,642
533.60 - Water Utility Services - Capital Outlay											0
533.70 - Water Utility Services - Debt Service						29,213					29,213
533.80 - Water Utility Services - Grants and Aids											0
533.90 - Water Utility Services - Other Uses											0
534.10 - Garbage/Solid Waste Control Services - Personnel Services	517	56,684									57,201
534.30 - Garbage/Solid Waste Control Services - Operating Expenses	1,575	419,601									421,176
534.60 - Garbage/Solid Waste Control Services - Capital Outlay											0
534.70 - Garbage/Solid Waste Control Services - Debt Service											0
534.80 - Garbage/Solid Waste Control Services - Grants and Aids											0
534.90 - Garbage/Solid Waste Control Services - Other Uses		16,855									16,855
537.10 - Conservation and Resource Management - Personnel Services	57,470	962									58,432
537.30 - Conservation and Resource Management - Operating Expenses	4,951										4,951
537.60 - Conservation and Resource Management - Capital Outlay	3,174										3,174
537.70 - Conservation and Resource Management - Debt Service											0
537.80 - Conservation and Resource Management - Grants and Aids	1,000										1,000
537.90 - Conservation and Resource Management - Other Uses											0
539.10 - Other Physical Environment - Personnel Services	250,000										250,000
539.30 - Other Physical Environment - Operating Expenses											0
539.60 - Other Physical Environment - Capital Outlay											0
539.70 - Other Physical Environment - Debt Service											0
539.80 - Other Physical Environment - Grants and Aids											0
539.90 - Other Physical Environment - Other Uses											0
541.10 - Road and Street Facilities - Personnel Services		685,055									685,055
541.30 - Road and Street Facilities - Operating Expenses	-36	702,086									702,050
541.60 - Road and Street Facilities - Capital Outlay		538,953									538,953
541.70 - Road and Street Facilities - Debt Service											0
541.80 - Road and Street Facilities - Grants and Aids											0
541.90 - Road and Street Facilities - Other Uses		781									781
544.10 - Mass Transit Systems - Personnel Services		248,713									248,713
544.30 - Mass Transit Systems - Operating Expenses		210,044									210,044
544.60 - Mass Transit Systems - Capital Outlay		34,389									34,389

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
544.70 - Mass Transit Systems - Debt Service											0
544.80 - Mass Transit Systems - Grants and Aids											0
544.90 - Mass Transit Systems - Other Uses											0
552.10 - Industry Development - Personnel Services											0
552.30 - Industry Development - Operating Expenses											0
552.60 - Industry Development - Capital Outlay											0
552.70 - Industry Development - Debt Service											0
552.80 - Industry Development - Grants and Aids	1,000										1,000
552.90 - Industry Development - Other Uses											0
553.10 - Veteran's Services - Personnel Services	8,134										8,134
553.30 - Veteran's Services - Operating Expenses	1,163										1,163
553.60 - Veteran's Services - Capital Outlay											0
553.70 - Veteran's Services - Debt Service											0
553.80 - Veteran's Services - Grants and Aids											0
553.90 - Veteran's Services - Other Uses											0
554.10 - Housing and Urban Development - Personnel Services		12,228									12,228
554.30 - Housing and Urban Development - Operating Expenses		448,128									448,128
554.60 - Housing and Urban Development - Capital Outlay											0
554.70 - Housing and Urban Development - Debt Service											0
554.80 - Housing and Urban Development - Grants and Aids											0
554.90 - Housing and Urban Development - Other Uses											0
559.10 - Other Economic Environment - Personnel Services	5,000										5,000
559.30 - Other Economic Environment - Operating Expenses		8,678									8,678
559.60 - Other Economic Environment - Capital Outlay											0
559.70 - Other Economic Environment - Debt Service											0
559.80 - Other Economic Environment - Grants and Aids											0
559.90 - Other Economic Environment - Other Uses											0
562.10 - Health Services - Personnel Services	43,968										43,968
562.30 - Health Services - Operating Expenses											0
562.60 - Health Services - Capital Outlay											0
562.70 - Health Services - Debt Service											0
562.80 - Health Services - Grants and Aids											0
562.90 - Health Services - Other Uses	46,000										46,000
563.10 - Mental Health Services - Personnel Services	10,900										10,900
563.30 - Mental Health Services - Operating Expenses											0
563.60 - Mental Health Services - Capital Outlay											0
563.70 - Mental Health Services - Debt Service											0
563.80 - Mental Health Services - Grants and Aids											0
563.90 - Mental Health Services - Other Uses											0
564.10 - Public Assistance Services - Personnel Services	1,524										1,524
564.30 - Public Assistance Services - Operating Expenses											0
564.60 - Public Assistance Services - Capital Outlay											0
564.70 - Public Assistance Services - Debt Service											0
564.80 - Public Assistance Services - Grants and Aids	129,190										129,190
564.90 - Public Assistance Services - Other Uses											0
569.10 - Other Human Services - Personnel Services	17,191										17,191
569.30 - Other Human Services - Operating Expenses											0
569.60 - Other Human Services - Capital Outlay											0
569.70 - Other Human Services - Debt Service											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
569.80 - Other Human Services - Grants and Aids	16,809										16,809
569.90 - Other Human Services - Other Uses											0
571.10 - Libraries - Personnel Services	119,695										119,695
571.30 - Libraries - Operating Expenses											0
571.60 - Libraries - Capital Outlay											0
571.70 - Libraries - Debt Service											0
571.80 - Libraries - Grants and Aids											0
571.90 - Libraries - Other Uses											0
572.10 - Parks and Recreation - Personnel Services											0
572.30 - Parks and Recreation - Operating Expenses	252	20,888									21,140
572.60 - Parks and Recreation - Capital Outlay	24,316	8,731									33,047
572.70 - Parks and Recreation - Debt Service											0
572.80 - Parks and Recreation - Grants and Aids											0
572.90 - Parks and Recreation - Other Uses											0
573.10 - Cultural Services - Personnel Services	46,941										46,941
573.30 - Cultural Services - Operating Expenses											0
573.60 - Cultural Services - Capital Outlay	35,019										35,019
573.70 - Cultural Services - Debt Service											0
573.80 - Cultural Services - Grants and Aids											0
573.90 - Cultural Services - Other Uses											0
575.10 - Special Recreation Facilities - Personnel Services	68,990										68,990
575.30 - Special Recreation Facilities - Operating Expenses											0
575.60 - Special Recreation Facilities - Capital Outlay											0
575.70 - Special Recreation Facilities - Debt Service											0
575.80 - Special Recreation Facilities - Grants and Aids											0
575.90 - Special Recreation Facilities - Other Uses											0
581.10 - Inter-Fund Group Transfers Out - Personnel Services											0
581.30 - Inter-Fund Group Transfers Out - Operating Expenses											0
581.60 - Inter-Fund Group Transfers Out - Capital Outlay											0
581.70 - Inter-Fund Group Transfers Out - Debt Service											0
581.80 - Inter-Fund Group Transfers Out - Grants and Aids											0
581.90 - Inter-Fund Group Transfers Out - Other Uses	558,933	1,794,661	222,455	551,201		12,000					3,139,250
604.10 - Clerk of Court Administration - Personnel Services		86,747									86,747
604.30 - Clerk of Court Administration - Operating Expenses		5,271									5,271
608.10 - Jury Management - Personnel Services		1,947									1,947
608.30 - Jury Management - Operating Expenses		6,184									6,184
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		45,214									45,214
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		1,900									1,900
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		11,814									11,814
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		582									582
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		43,428									43,428
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses		1,654									1,654
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		10,673									10,673
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		369									369

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
694.10 - Clerk of Court Administration - Probate - Personnel Services		2,200									2,200
694.30 - Clerk of Court Administration - Probate - Operating Expenses		56									56
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		28,420									28,420
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		1,852									1,852
744.10 - Clerk of Court Administration - County Civil - Personnel Services		11,814									11,814
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		338									338
764.10 - Clerk of Court Administration - Traffic - Personnel Services		44,730									44,730
Grand Total	5,299,472	6,819,121	222,455	551,201		443,354					13,335,603

Data Element Worksheet Report for FYE: 2012, Liberty

Affiliates Report for FYE 2012