

### Unit Information

Unit Type: County

Year: 2014

Unit Name: Liberty

Unit Dependency:

Unit Status: Active

### Location Information

Name: Hon. Kathy 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:

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

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 4/23/2015

Audit Received Date: 8/20/2015

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$675,723

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/14/2015

Auditor Name: Moran & Smith LLP CPAs

Address:  
15 N. Stewart Street  
Quincy, FL 32351

### Certification

#### Chief Financial Officer

Name: Charla Kearce

Title: CFO

#### Chairman/Elected Official

Name: Kathleen Brown

Title: Clerk of the 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 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	403,396	1,428,041									1,831,437
312300 - County Ninth-Cent Voted Fuel Tax		48,273									48,273
312410 - First Local Option Fuel Tax		239,810									239,810
312420 - Second Local Option Fuel Tax				611,289							611,289
312600 - Discretionary Sales Surtaxes	270,689										270,689
315000 - Communications Service Tax (Chapter 202)	18,080										18,080
322000 - Building Permits	12,318										12,318
329000 - Other Permits, Fees & Special Assessments	25,210										25,210
331100 - Federal Grant - General Government	5,072										5,072
331200 - Federal Grant - Public Safety	60,612										60,612
331420 - Federal Grant - Mass Transit		53,962									53,962
331650 - Federal Grant - Child Support Reimbursement		49,450									49,450
331900 - Federal Grant - Other		111,524									111,524
333000 - Federal Payments In Lieu Of Taxes	380,147	290,068									670,215
334200 - State Grant - Public Safety	829,289	51,649									880,938
334340 - State Grant - Garbage/Solid Waste		89,961									89,961
334390 - State Grant - Other Physical Environment	22,000										22,000
334420 - State Grant - Mass Transit		237,684									237,684
334490 - State Grant - Other Transportation		3,647,062									3,647,062
334500 - State Grant - Economic Environment		40,488									40,488
334610 - State Grant - Health or Hospitals		884									884
334690 - State Grant - Other Human Services		127,175									127,175
334700 - State Grant - Culture/Recreation	50,842										50,842
334820 - Article V Clerk of Court Trust Fund		356,341									356,341
335120 - State Revenue Sharing - Proceeds	137,148										137,148
335130 - State Revenue Sharing - Insurance Agents County Licenses	18,464										18,464
335140 - State Revenue Sharing - Mobile Home Licenses	3,661										3,661
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	124										124
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	444,788										444,788
335190 - State Revenue Sharing - Other General Government	824,956										824,956
335220 - State Revenue Sharing - Enhanced 911 Fee		96,781									96,781
335420 - State Revenue Sharing - Mass Transit		152,822									152,822
335490 - State Revenue Sharing - Other Transportation		331,180									331,180
336000 - State Payments In Lieu of Taxes	29,507										29,507
337900 - Local Government Unit Grants - Other	247,000										247,000
341150 - Public Records Modernization Trust Fund		8,192									8,192
341510 - Fees remitted to County from Tax Collector	3,132										3,132
341900 - Other General Government Charges and Fees	155,191										155,191
342100 - Service Charge - Law Enforcement Services	1,606										1,606
342600 - Service Charge - Ambulance Fees		225,261									225,261
342900 - Service Charge - Other Public Safety Charges and Fees	2,500										2,500
343300 - Service Charge - Water Utility						297,819					297,819
343400 - Service Charge - Garbage/Solid Waste		418,583									418,583

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
344300 - Service Charge - Mass Transit		69,575									69,575
347200 - Service Charge - Parks and Recreation	27,723										27,723
347300 - Service Charge - Cultural Services	7,765										7,765
347400 - Service Charge - Special Events	10,329										10,329
347900 - Service Charge - Other Culture/Recreation Charges	24,155										24,155
348921 - Court Innovations/Local Requirements	1,751										1,751
348922 - Legal Aid	1,751										1,751
348923 - Law Library	1,751										1,751
348924 - Juvenile Alternative Programs	1,751										1,751
348931 - Traffic Surcharge	6,006										6,006
349000 - Other Charges for Services	26,629										26,629
351100 - Judgments and Fines - As Decided by County Court Criminal	1,883	4,302									6,185
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	3,914										3,914
351800 - 10% of Fines to Public Records Modernization Trust Fund		8,192									8,192
359000 - Other Judgments, Fines and Forfeits	19,165										19,165
361100 - Interest	2,771	1,626									4,397
369900 - Other Miscellaneous Revenues	55,806	137,686		11,997							205,489
381000 - Inter-Fund Group Transfers In	1,552,407	1,153,193				130,441					2,836,041
Grand Total	5,889,539	9,379,765		623,286		428,260					16,320,850

## Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	244,360										244,360
511.30 - Legislative - Operating Expenses	237,068										237,068
514.30 - Legal Counsel - Operating Expenses	41,519										41,519
519.10 - Other General Government - Personnel Services	1,020,660										1,020,660
519.30 - Other General Government - Operating Expenses	429,912	45,429									475,341
519.60 - Other General Government - Capital Outlay	53,188										53,188
521.10 - Law Enforcement - Personnel Services	646,124										646,124
521.30 - Law Enforcement - Operating Expenses	129,687	40,073									169,760
521.60 - Law Enforcement - Capital Outlay	285,665										285,665
522.30 - Fire Control - Operating Expenses	29,651										29,651
522.70 - Fire Control - Debt Service	9,050										9,050
523.10 - Detention/Corrections - Personnel Services	983,525										983,525
523.30 - Detention/Corrections - Operating Expenses	221,194										221,194
524.10 - Protective Inspections - Personnel Services	61,241										61,241
524.30 - Protective Inspections - Operating Expenses	7,845										7,845
525.10 - Emergency and Disaster Relief - Personnel Services	87,854										87,854
525.30 - Emergency and Disaster Relief - Operating Expenses	70,022										70,022
526.10 - Ambulance and Rescue Services - Personnel Services		307,618									307,618
526.30 - Ambulance and Rescue Services - Operating Expenses		111,281									111,281



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
527.30 - Medical Examiners - Operating Expenses	14,802										14,802
529.10 - Other Public Safety - Personnel Services		61,160									61,160
529.30 - Other Public Safety - Operating Expenses		129,713									129,713
533.10 - Water Utility Services - Personnel Services						142,715					142,715
533.30 - Water Utility Services - Operating Expenses	1,102					274,547					275,649
533.70 - Water Utility Services - Debt Service						28,025					28,025
534.10 - Garbage/Solid Waste - Personnel Services		53,740									53,740
534.30 - Garbage/Solid Waste - Operating Expenses	22,623	471,774									494,397
537.10 - Conservation/Resource Management - Personnel Services	78,218										78,218
537.30 - Conservation/Resource Management - Operating Expenses	7,228										7,228
537.60 - Conservation/Resource Management - Capital Outlay	2,341										2,341
537.90 - Conservation/Resource Management - Other Uses	1,000										1,000
541.10 - Road/Street Facilities - Personnel Services		828,757									828,757
541.30 - Road/Street Facilities - Operating Expenses		635,442									635,442
541.60 - Road/Street Facilities - Capital Outlay		3,605,429									3,605,429
544.10 - Mass Transit - Personnel Services		245,278									245,278
544.30 - Mass Transit - Operating Expenses		157,221									157,221
544.60 - Mass Transit - Capital Outlay		152,075									152,075
552.90 - Industry Development - Other Uses	1,000										1,000
553.10 - Veterans Services - Personnel Services	8,605										8,605
553.30 - Veterans Services - Operating Expenses	1,622										1,622
554.30 - Housing and Urban Development - Operating Expenses		167,845									167,845
559.30 - Other Economic Development - Operating Expenses	3,750										3,750
562.10 - Health - Personnel Services	18,035										18,035
562.30 - Health - Operating Expenses	25,472										25,472
562.80 - Health - Grants and Aids	46,000										46,000
563.30 - Mental Health - Operating Expenses	8,174										8,174
564.30 - Public Assistance - Operating Expenses	163,705										163,705
569.30 - Other Human Services - Operating Expenses	4,202										4,202
571.30 - Libraries - Operating Expenses	121,189										121,189
572.30 - Parks/Recreation - Operating Expenses	21,886										21,886
572.60 - Parks/Recreation - Capital Outlay	445,237										445,237
573.10 - Cultural Services - Personnel Services	52,022										52,022
573.30 - Cultural Services - Operating Expenses	1,367										1,367
573.60 - Cultural Services - Capital Outlay	30,850										30,850
581.90 - Interfund Transfers Out - Other Uses	418,499	1,814,019		591,523		12,000					2,836,041
604.10 - Clerk of Court Administration - Personnel Services		153,947									153,947
604.30 - Clerk of Court Administration - Operating Expenses		26,163									26,163
608.10 - Jury Management - Personnel Services		3,527									3,527
608.30 - Jury Management - Operating Expenses		1,028									1,028
614.10 - Clerk of Court - Personnel Services		36,031									36,031
614.30 - Clerk of Court - Operating Expenses		1,543									1,543
634.10 - Clerk of Court - Personnel Services		16,907									16,907
634.30 - Clerk of Court - Operating Expenses		769									769
654.10 - Clerk of Court - Personnel Services		45,916									45,916
654.30 - Clerk of Court - Operating Expenses		1,814									1,814
674.10 - Clerk of Court - Personnel Services		2,272									2,272
674.30 - Clerk of Court - Operating Expenses		357									357



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
694.10 - Clerk of Court - Personnel Services		1,122									1,122
694.30 - Clerk of Court - Operating Expenses		52									52
724.10 - Clerk of Court - Personnel Services		18,906									18,906
724.30 - Clerk of Court - Operating Expenses		1,466									1,466
741.10 - Court Administration - Personnel Services		7,691									7,691
744.30 - Clerk of Court - Operating Expenses		289									289
764.10 - Clerk of Court - Personnel Services		35,343									35,343
764.30 - Clerk of Court - Operating Expenses		1,199									1,199
Grand Total	6,057,494	9,183,196		591,523		457,287					16,289,500

Data Element Worksheet Report for FYE: 2014, Liberty

Affiliates Report for FYE 2014

