

Unit Information

Unit Type: County

Year: 2011

Unit Name: Union

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. Wayne Smith

Title: Board Chairman

Phone: (386) 496-4241

Address:

15 Northeast First Street
Lake Butler, FL 32054

Contact Information

Name: Mrs. Lora Douglas, CPA

Title: Audit Partner

Phone: (904) 964-7404

Email: ldouglas@ddfcpa.com

Address:

107 Edwards Road
Starke, FL 32091

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 4/17/2012

Audit Received Date: 4/17/2012

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$555,350

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/16/2012

Auditor Name: DDF CPA Group

Address:
107 Edwards Road
Starke, FL 32091

Certification

Chief Financial Officer

Name: Donna Jackson

Title: Finance Director

Chairman/Elected Official

Name: Wayne Smith

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 2011

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	2,164,988	110,761									2,275,749
312100 - Local Option Taxes		193,328									193,328
312300 - County Ninth-Cent Voted Fuel Tax		67,270									67,270
312410 - First Local Option Fuel Tax		317,714									317,714
312420 - Second Local Option Fuel Tax		241,531									241,531
312600 - Discretionary Sales Surtaxes	428,662										428,662
315000 - Communications Service Tax (Chapter 202)	58,183										58,183
322000 - Building Permits	56,214										56,214
329000 - Other Permits, Fees & Special Assessments	6,142	478,423									484,565
331200 - Federal Grant - Public Safety	555,665	76,401									632,066
331650 - Federal Grant - Child Support Reimbursement	82,454										82,454
334200 - State Grant - Public Safety		494,497									494,497
334340 - State Grant - Garbage/Solid Waste		70,588									70,588
334490 - State Grant - Other Transportation		29,190									29,190
334700 - State Grant - Culture/Recreation		70,450									70,450
335120 - State Revenue Sharing - Proceeds	179,866										179,866
335130 - State Revenue Sharing - Insurance Agents County Licenses	14,681										14,681
335140 - State Revenue Sharing - Mobile Home Licenses	10,025										10,025
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	769										769
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	223,250										223,250
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	1,678,009										1,678,009
335190 - State Revenue Sharing - Other General Government	337,113										337,113
335220 - State Revenue Sharing - Enhanced 911 Fee		50,683									50,683
335500 - State Revenue Sharing - Economic Environment		275,187									275,187
335800 - State Revenue Sharing - Clerk Allotment from JAC	415,073										415,073
337100 - Local Government Unit Grant - General Government	12,500										12,500
337200 - Local Government Unit Grant - Public Safety	3,375	9,725									13,100
337700 - Local Government Unit Grant - Culture/Recreation		7,480									7,480
338000 - Shared Revenue From Other Local Units	59,185	325,000									384,185
341100 - Service Charge - Recording Fees	21,317										21,317
341150 - Public Records Modernization Trust Fund		12,353									12,353
341510 - Fees remitted to County from Tax Collector	3,494										3,494
341540 - Fees remitted to County from Clerk of County Court	24,598										24,598
341800 - County Officer Commission and Fees	242,318										242,318
342100 - Service Charge - Law Enforcement Services	50,000	1,652									51,652
342600 - Service Charge - Ambulance Fees		683,823									683,823
343400 - Service Charge - Garbage/Solid Waste		124,087									124,087
348922 - Legal Aid	2,109										2,109
348923 - Law Library		2,129									2,129
348990 - Other Court Collections Transferred to BOCC	24,300										24,300
349000 - Other Charges for Services	12,771	143,812									156,583
351700 - Intergovernmental Radio Communication Program		8,186									8,186
351800 - 10% of Fines to Public Records Modernization Trust Fund		3,460									3,460

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
358200 - Sale of Contraband Property Seized by Law Enforcement		51,411									51,411
361100 - Interest	790	440									1,230
362000 - Rents and Royalties	12,025										12,025
364000 - Disposition of Fixed Assets	23,950										23,950
365000 - Sale of Surplus Materials and Scrap	16,837										16,837
366000 - Contributions and Donations from Private Sources	5,100	3,950									9,050
369300 - Settlements	62,460										62,460
369900 - Other Miscellaneous Revenues	2,006	64,277									66,283
381000 - Inter-Fund Group Transfers In	12,600	1,140,609									1,153,209
384000 - Debt Proceeds	223,000	37,000									260,000
Grand Total	7,025,829	5,095,417									12,121,246

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	209,258										209,258
511.30 - Legislative - Operating Expenses	200,046										200,046
511.60 - Legislative - Capital Outlay	14,455										14,455
513.10 - Financial and Administrative - Personnel Services	181,326										181,326
513.30 - Financial and Administrative - Operating Expenses	109,243										109,243
514.30 - Legal Counsel - Operating Expenses	20,271										20,271
515.30 - Comprehensive Planning - Operating Expenses	8,446										8,446
517.70 - Debt Service Payments - Debt Service	150,903										150,903
519.10 - Other General Governmental Services - Personnel Services	912,500										912,500
519.30 - Other General Governmental Services - Operating Expenses	234,396										234,396
519.60 - Other General Governmental Services - Capital Outlay	250,001										250,001
521.10 - Law Enforcement - Personnel Services	1,099,429										1,099,429
521.30 - Law Enforcement - Operating Expenses	864,177										864,177
521.60 - Law Enforcement - Capital Outlay	380,956										380,956
522.10 - Fire Control - Personnel Services	6,618										6,618
522.30 - Fire Control - Operating Expenses	75,781										75,781
522.60 - Fire Control - Capital Outlay	62,262										62,262
522.70 - Fire Control - Debt Service	11,409										11,409
523.10 - Detention and/or Corrections - Personnel Services	253,622										253,622
523.30 - Detention and/or Corrections - Operating Expenses	83,374										83,374
523.60 - Detention and/or Corrections - Capital Outlay	3,950										3,950
526.10 - Ambulance and Rescue Services - Personnel Services		904,142									904,142
526.30 - Ambulance and Rescue Services - Operating Expenses		246,701									246,701
526.60 - Ambulance and Rescue Services - Capital Outlay		125,120									125,120
527.30 - Medical Examiners - Operating Expenses	25,421										25,421
529.10 - Other Public Safety - Personnel Services		239,697									239,697
529.30 - Other Public Safety - Operating Expenses		98,082									98,082

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
529.60 - Other Public Safety - Capital Outlay		268,648									268,648
529.70 - Other Public Safety - Debt Service		2,138									2,138
534.10 - Garbage/Solid Waste Control Services - Personnel Services		467,110									467,110
534.30 - Garbage/Solid Waste Control Services - Operating Expenses		476,843									476,843
534.60 - Garbage/Solid Waste Control Services - Capital Outlay		30,295									30,295
534.70 - Garbage/Solid Waste Control Services - Debt Service		21,940									21,940
537.10 - Conservation and Resource Management - Personnel Services	91,507										91,507
537.30 - Conservation and Resource Management - Operating Expenses	26,908										26,908
537.60 - Conservation and Resource Management - Capital Outlay	1,695										1,695
539.30 - Other Physical Environment - Operating Expenses	1,079										1,079
541.10 - Road and Street Facilities - Personnel Services		502,954									502,954
541.30 - Road and Street Facilities - Operating Expenses		513,273									513,273
541.60 - Road and Street Facilities - Capital Outlay		122,644									122,644
541.70 - Road and Street Facilities - Debt Service		200,434									200,434
559.10 - Other Economic Environment - Personnel Services	87,891										87,891
559.30 - Other Economic Environment - Operating Expenses	14,536	273,753									288,289
562.30 - Health Services - Operating Expenses	27,878										27,878
563.30 - Mental Health Services - Operating Expenses	43,334										43,334
569.30 - Other Human Services - Operating Expenses	360,108										360,108
571.10 - Libraries - Personnel Services		140,272									140,272
571.30 - Libraries - Operating Expenses		26,599									26,599
571.60 - Libraries - Capital Outlay		15,410									15,410
571.70 - Libraries - Debt Service		12,415									12,415
572.30 - Parks and Recreation - Operating Expenses	22,155										22,155
572.60 - Parks and Recreation - Capital Outlay	11,541										11,541
581.90 - Inter-Fund Group Transfers Out - Other Uses	684,529	468,680									1,153,209
588.90 - Non-Cash Transfer Out From GFAAG - Other Uses	224										224
601.10 - Court Administration - Personnel Services	116,958										116,958
601.30 - Court Administration - Operating Expenses	35,417										35,417
602.30 - State Attorney Administration - Operating Expenses	14,702										14,702
603.30 - Public Defender Administration - Operating Expenses	2,301										2,301
604.30 - Clerk of Court Administration - Operating Expenses	1,000										1,000
605.30 - Judicial Support - Operating Expenses	12,154										12,154
608.10 - Jury Management - Personnel Services	4,600	471									5,071
608.30 - Jury Management - Operating Expenses	1,527										1,527
611.10 - Court Administration - Circuit Criminal - Personnel Services	56,594										56,594
611.30 - Court Administration - Circuit Criminal - Operating Expenses	3,110										3,110
631.10 - Court Administration - Circuit Civil - Personnel Services	50,370										50,370
631.30 - Court Administration - Circuit Civil - Operating Expenses	2,169										2,169
651.10 - Court Administration - Circuit Family - Personnel Services	86,773										86,773
651.30 - Court Administration - Circuit Family - Operating Expenses	4,149										4,149
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services		2,526									2,526
671.10 - Court Administration - Circuit Juvenile - Personnel Services	41,185										41,185
671.30 - Court Administration - Circuit Juvenile - Operating Expenses	1,388										1,388

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		4,013									4,013
691.10 - Court Administration - Probate - Personnel Services	4,822										4,822
691.30 - Court Administration - Probate - Operating Expenses	639										639
694.10 - Clerk of Court Administration - Probate - Personnel Services		388									388
712.10 - Courthouse Facilities - Personnel Services	40,218										40,218
712.30 - Courthouse Facilities - Operating Expenses	102,396										102,396
713.30 - Information Systems and Technology - Operating Expenses	28,539										28,539
714.30 - Public Law Library - Operating Expenses		2,379									2,379
721.10 - Court Administration - County Criminal - Personnel Services	45,093										45,093
721.30 - Court Administration - County Criminal - Operating Expenses	2,328										2,328
741.10 - Court Administration - County Civil - Personnel Services	62,213										62,213
741.30 - Court Administration - County Civil - Operating Expenses	1,439										1,439
761.10 - Court Administration - Traffic - Personnel Services	9,370										9,370
761.30 - Court Administration - Traffic - Operating Expenses	3,051										3,051
764.10 - Clerk of Court Administration - Traffic - Personnel Services		910									910
Grand Total	7,265,734	5,167,837									12,433,571

Data Element Worksheet Report for FYE: 2011, Union

Affiliates Report for FYE 2011

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Union County Special Library District	Blended in Primary Report	\$207,440	\$194,697	\$0

