

Unit Information

Unit Type: County

Year: 2013

Unit Name: Calhoun

Unit Dependency:

Unit Status: Active

Location Information

Name: Ms. Carla A. Hand

Title: Clerk of Circuit Court and County Comptroller

Phone: (850) 674-4545

Address:

20859 Central Avenue, East
Blountstown, FL 32424

Contact Information

Name: Ms. Kathy P. Stewart

Title: Accounting Manager

Phone: (850) 674-4545

Email: kstewart@calhounclerk.com

Address:

20859 Central Avenue, East
Blountstown, FL 32424

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/25/2014

Audit Received Date: 6/27/2014

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$375,038

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/19/2014

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

4267 Lafayette Street
Marianna, Florida 32446

Certification

Chief Financial Officer

Name: Carla A. Hand

Title: Clerk of the Circuit Court and County
Comptroller

Chairman/Elected Official

Name: Thomas G. Flowers

Title: BCC Chairman

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 2013

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	3,847,774										3,847,774
312300 - County Ninth-Cent Voted Fuel Tax		21,148									21,148
312410 - First Local Option Fuel Tax		255,866									255,866
312600 - Discretionary Sales Surtaxes	613,838										613,838
315000 - Communications Service Tax (Chapter 202)	66,433										66,433
316000 - Local Business Tax (Chapter 205)	8,975										8,975
322000 - Building Permits	29,807										29,807
325100 - Special Assessments - Capital Improvement		22,627									22,627
329000 - Other Permits, Fees & Special Assessments	900	3,999									4,899
331100 - Federal Grant - General Government		1,641									1,641
331200 - Federal Grant - Public Safety	1,232,971	216,505									1,449,476
331390 - Federal Grant - Other Physical Environment		1,053,323									1,053,323
331410 - Federal Grant - Airport Development		37,639									37,639
331490 - Federal Grant - Other Transportation		198,420									198,420
331500 - Federal Grant - Economic Environment	17,884	-228,440									-210,556
331620 - Federal Grant - Public Assistance		67,234									67,234
331650 - Federal Grant - Child Support Reimbursement	111,710										111,710
334200 - State Grant - Public Safety	101,607	16,986									118,593
334340 - State Grant - Garbage/Solid Waste		66,416									66,416
334360 - State Grant - Stormwater Management	138,641										138,641
334410 - State Grant - Airport Development		83,484									83,484
334490 - State Grant - Other Transportation		866,060									866,060
334500 - State Grant - Economic Environment	3,975	-77,727									-73,752
334610 - State Grant - Health or Hospitals		17,621									17,621
334700 - State Grant - Culture/Recreation		191,751									191,751
334890 - State Grant - Other Court-Related		30,287									30,287
335120 - State Revenue Sharing - Proceeds	238,832										238,832
335130 - State Revenue Sharing - Insurance Agents County Licenses	22,916										22,916
335140 - State Revenue Sharing - Mobile Home Licenses	3,221										3,221
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	802										802
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	230,750										230,750
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	1,499,166										1,499,166
335190 - State Revenue Sharing - Other General Government	379,563										379,563
335220 - State Revenue Sharing - Enhanced 911 Fee	26,833	94,000									120,833
335490 - State Revenue Sharing - Other Transportation		821,570									821,570
335500 - State Revenue Sharing - Economic Environment		70,913									70,913
335800 - State Revenue Sharing - Clerk Allotment From Justice Administrative Commission		373,449									373,449
336000 - State Payments In Lieu of Taxes	148										148
337200 - Local Government Unit Grant - Public Safety	67,068	5,000									72,068
337300 - Local Government Unit Grant - Physical Environment	4,805										4,805
337700 - Local Government Unit Grant - Culture/Recreation	24,676	50,929									75,605
339000 - Payments From Other Local Units In Lieu Of Taxes	3,087										3,087
341100 - Service Charge - Recording Fees	23,228										23,228
341150 - Public Records Modernization Trust Fund		13,496									13,496

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341160 - County Portion (\$2) of \$4 Additional Service Charge	10,477										10,477
341510 - Fees remitted to County from Tax Collector	99,918										99,918
341520 - Fees remitted to County from Sheriff	15,790										15,790
341560 - Fees remitted to County from Property Appraiser	1,510										1,510
341900 - Other General Government Charges and Fees	13,357	17									13,374
342100 - Service Charge - Law Enforcement Services	14,607	40,022									54,629
347200 - Service Charge - Parks and Recreation	1										1
348120 - County Court Criminal - Service Charges		1,235									1,235
348130 - County Court Criminal - Court Costs		2,713									2,713
348220 - Circuit Court Criminal - Service Charges		337									337
348230 - Circuit Court Criminal - Court Costs		3,417									3,417
348310 - County Court Civil - Filing Fees		8,720									8,720
348320 - County Court Civil - Service Charges		419									419
348410 - Circuit Court Civil - Filing Fees		9,100									9,100
348420 - Circuit Court Civil - Service Charges		3,681									3,681
348480 - Circuit Court Civil - Fees and Service Charges		392									392
348520 - Traffic Court - Service Charges		1,110									1,110
348530 - Traffic Court - Court Costs		14,293									14,293
348620 - Juvenile Court - Service Charges		18									18
348710 - Probate Court - Filing Fees		1,300									1,300
348720 - Probate Court - Service Charges		23									23
348880 - Probation/Alternatives	45,849										45,849
348930 - State Court Facility Surcharge (\$30)		20,961									20,961
348932 - Domestic Violence Surcharge		2,461									2,461
348990 - Other Court Collections Transferred to BOCC		11,835									11,835
349000 - Other Charges for Services		2,610									2,610
351100 - Judgments and Fines - As Decided by County Court Criminal		11,539									11,539
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		7,229									7,229
351500 - Judgments and Fines - As Decided by Traffic Court		5,738									5,738
351700 - Intergovernmental Radio Communication Program		7,059									7,059
351800 - 10% of Fines to Public Records Modernization Trust Fund		14,538									14,538
358200 - Sale of Contraband Property Seized by Law Enforcement		3,984									3,984
361100 - Interest	3,516	638									4,154
361300 - Net Increase (Decrease) in Fair Value of Investments	305										305
362000 - Rents and Royalties	12,450	115,420									127,870
365000 - Sale of Surplus Materials and Scrap		43,786									43,786
366000 - Contributions and Donations from Private Sources	151	26,468									26,619
369900 - Other Miscellaneous Revenues	48,196	91,729									139,925
381000 - Inter-Fund Group Transfers In	56,682	1,978,674									2,035,356
Grand Total	9,022,419	6,705,663									15,728,082

Expenditures Report for FYE 2013

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	169,235										169,235
511.30 - Legislative - Operating Expenses	6,751										6,751
512.10 - Executive - Personnel Services	2,763										2,763
513.10 - Financial and Administrative - Personnel Services	1,047,985										1,047,985
513.30 - Financial and Administrative - Operating Expenses	536,175	1,641									537,816
513.60 - Financial and Administrative - Capital Outlay	52,627										52,627
514.30 - Legal Counsel - Operating Expenses	39,024										39,024
515.10 - Comprehensive Planning - Personnel Services	24,000										24,000
515.30 - Comprehensive Planning - Operating Expenses	39,707										39,707
519.10 - Other General Governmental Services - Personnel Services	243,222										243,222
519.30 - Other General Governmental Services - Operating Expenses	335,797										335,797
519.60 - Other General Governmental Services - Capital Outlay	38,849										38,849
521.10 - Law Enforcement - Personnel Services	897,458	37,964									935,422
521.30 - Law Enforcement - Operating Expenses	294,414	71,513									365,927
521.60 - Law Enforcement - Capital Outlay	58,727	144,000									202,727
522.30 - Fire Control - Operating Expenses	49,000										49,000
522.80 - Fire Control - Grants and Aids	40,401										40,401
523.10 - Detention and/or Corrections - Personnel Services	340,419	6,204									346,623
523.30 - Detention and/or Corrections - Operating Expenses	422,734	8,014									430,748
523.60 - Detention and/or Corrections - Capital Outlay	6,035										6,035
524.10 - Protective Inspections - Personnel Services	35,216										35,216
524.30 - Protective Inspections - Operating Expenses	3,755										3,755
525.10 - Emergency and Disaster Relief Services - Personnel Services	110,307										110,307
525.30 - Emergency and Disaster Relief Services - Operating Expenses	80,689										80,689
525.60 - Emergency and Disaster Relief Services - Capital Outlay	1,207,196										1,207,196
526.30 - Ambulance and Rescue Services - Operating Expenses	240,000	5,218									245,218
526.60 - Ambulance and Rescue Services - Capital Outlay		18,101									18,101
527.30 - Medical Examiners - Operating Expenses	42,157										42,157
529.10 - Other Public Safety - Personnel Services	40,525	194,646									235,171
529.30 - Other Public Safety - Operating Expenses	5,199	61,851									67,050
529.60 - Other Public Safety - Capital Outlay	2,189	69,648									71,837
533.30 - Water Utility Services - Operating Expenses	4,898										4,898
537.10 - Conservation and Resource Management - Personnel Services	63,098										63,098
537.30 - Conservation and Resource Management - Operating Expenses	7,177										7,177
538.60 - Flood Control/Stormwater Management - Capital Outlay	138,641										138,641
539.10 - Other Physical Environment - Personnel Services		54,199									54,199
539.30 - Other Physical Environment - Operating Expenses		26,652									26,652
539.60 - Other Physical Environment - Capital Outlay		42,659									42,659
541.10 - Road and Street Facilities - Personnel Services	94,321	736,314									830,635
541.30 - Road and Street Facilities - Operating Expenses	55,898	1,305,936									1,361,834
541.60 - Road and Street Facilities - Capital Outlay	163,396	2,194,921									2,358,317
541.70 - Road and Street Facilities - Debt Service		219,257									219,257
542.10 - Airports - Personnel Services		34,098									34,098
542.30 - Airports - Operating Expenses		145,382									145,382
542.60 - Airports - Capital Outlay		115,303									115,303
552.10 - Industry Development - Personnel Services	12,066										12,066

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
552.30 - Industry Development - Operating Expenses	15,000										15,000
553.10 - Veteran's Services - Personnel Services	20,224										20,224
553.30 - Veteran's Services - Operating Expenses	1,803										1,803
554.10 - Housing and Urban Development - Personnel Services	55,784										55,784
554.30 - Housing and Urban Development - Operating Expenses	18,652	139,301									157,953
554.60 - Housing and Urban Development - Capital Outlay	1,161										1,161
562.30 - Health Services - Operating Expenses	166,820										166,820
562.80 - Health Services - Grants and Aids	30,000										30,000
563.30 - Mental Health Services - Operating Expenses	5,904										5,904
564.80 - Public Assistance Services - Grants and Aids	28,711										28,711
569.30 - Other Human Services - Operating Expenses	3,400										3,400
571.10 - Libraries - Personnel Services		410,798									410,798
571.30 - Libraries - Operating Expenses		90,425									90,425
571.60 - Libraries - Capital Outlay	26,486	32,234									58,720
572.10 - Parks and Recreation - Personnel Services	6,351										6,351
572.30 - Parks and Recreation - Operating Expenses	42,604	14									42,618
572.60 - Parks and Recreation - Capital Outlay		21,375									21,375
572.80 - Parks and Recreation - Grants and Aids	10,000										10,000
573.30 - Cultural Services - Operating Expenses		19,042									19,042
581.90 - Inter-Fund Group Transfers Out - Other Uses	1,978,674	56,682									2,035,356
587.30 - Clerk of Court Excess Remittance - Operating Expenses		5,592									5,592
601.30 - Court Administration - Operating Expenses	8,644										8,644
602.30 - State Attorney Administration - Operating Expenses	20,772										20,772
603.30 - Public Defender Administration - Operating Expenses	4,647										4,647
603.60 - Public Defender Administration - Capital Outlay	2,161										2,161
604.10 - Clerk of Court Administration - Personnel Services		154,428									154,428
604.30 - Clerk of Court Administration - Operating Expenses	6,859	25,899									32,758
605.30 - Judicial Support - Operating Expenses	7,484										7,484
608.10 - Jury Management - Personnel Services		7,006									7,006
608.30 - Jury Management - Operating Expenses		4,424									4,424
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services		61,413									61,413
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses		1,348									1,348
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services		12,738									12,738
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses		322									322
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	18,365	32,279									50,644
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	82	1,100									1,182
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services		11,780									11,780
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses		47									47
682.30 - Alternative Dispute Resolutions - Circuit Juvenile - Operating Expenses	151										151
685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses	769										769
689.10 - Other Circuit Court - Juvenile - Personnel Services		2,780									2,780
689.30 - Other Circuit Court - Juvenile - Operating Expenses		582									582
694.10 - Clerk of Court Administration - Probate - Personnel Services		5,230									5,230
694.30 - Clerk of Court Administration - Probate - Operating Expenses		525									525

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
711.10 - Courthouse Security - Personnel Services		30,229									30,229
711.30 - Courthouse Security - Operating Expenses		164									164
712.60 - Courthouse Facilities - Capital Outlay		18,950									18,950
713.10 - Information Systems and Technology - Personnel Services		3									3
713.30 - Information Systems and Technology - Operating Expenses		21,932									21,932
713.60 - Information Systems and Technology - Capital Outlay		1,609									1,609
715.30 - Legal Aid - Operating Expenses	1,590										1,590
724.10 - Clerk of Court Administration - County Criminal - Personnel Services		42,648									42,648
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses		892									892
733.10 - Misdemeanor Probation - County Criminal - Personnel Services	44,096										44,096
733.30 - Misdemeanor Probation - County Criminal - Operating Expenses	2,486										2,486
744.10 - Clerk of Court Administration - County Civil - Personnel Services		17,519									17,519
744.30 - Clerk of Court Administration - County Civil - Operating Expenses		929									929
764.10 - Clerk of Court Administration - Traffic - Personnel Services		56,778									56,778
764.30 - Clerk of Court Administration - Traffic - Operating Expenses		1,830									1,830
Grand Total	9,481,731	6,784,368									16,266,099

Data Element Worksheet Report for FYE: 2013, Calhoun

Affiliates Report for FYE 2013

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Industrial Development Authority of Calhoun County	Blended in Primary Report	\$307,780	\$294,782	\$0

