

Unit Information

Unit Type: County

Year: 2017

Unit Name: Columbia

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. P. DeWitt Cason

Title: Clerk of Circuit Court

Phone: (386) 755-4100

Address:

173 NE Hernando Ave
Lake City, FL 32055

Contact Information

Name: Mrs. Danielle Beard

Title: Finance Director

Phone: (386) 758-1152

Email: dbeard@columbiacountyfla.com

Address:

P.O. Drawer 1529
Lake City, FL 32056-1529

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/29/2018

Audit Received Date: 6/29/2018

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$9,117,469

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/14/2018

Auditor Name: Powell & Jones CPA

Address:
1359 SW MAIN BLVD.
LAKE CITY, FL. 32025

Certification

Chief Financial Officer

Name: P. DeWitt Cason

Title: Clerk of Court

Chairman/Elected Official

Name: Timothy Murphy

Title: Chairman of Board of County
Commissioners

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 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	17,732,336										17,732,336
312100 - Local Option Taxes		1,524,917									1,524,917
312300 - County Ninth-Cent Voted Fuel Tax		612,371									612,371
312410 - First Local Option Fuel Tax		1,627,864	650,000	150,000							2,427,864
312600 - Discretionary Sales Surtaxes	4,648,491	2,975,000									7,623,491
315000 - Communications Service Tax (Chapter 202)		1,060,123									1,060,123
316000 - Local Business Tax (Chapter 205)		84,888									84,888
322000 - Building Permits		259,086									259,086
323700 - Franchise Fee - Solid Waste		113,615									113,615
325100 - Special Assessments - Capital Improvement				17,708							17,708
325200 - Special Assessments - Charges for Public Services		8,284,976									8,284,976
329000 - Other Permits, Fees & Special Assessments	19,096	107,814				7,664					134,574
331200 - Federal Grant - Public Safety	318,345	146,876									465,221
331500 - Federal Grant - Economic Environment	86,684										86,684
331650 - Federal Grant - Child Support Reimbursement		77,269									77,269
331900 - Federal Grant - Other		33,929									33,929
333000 - Federal Payments In Lieu Of Taxes	189,745	33,513									223,258
334100 - State Grant - General Government	1,293										1,293
334200 - State Grant - Public Safety	119,241	34,891									154,132
334340 - State Grant - Garbage/Solid Waste						198,635					198,635
334350 - State Grant - Sewer/Wastewater						539,563					539,563
334490 - State Grant - Other Transportation				931,828							931,828
334500 - State Grant - Economic Environment		533,357									533,357
334620 - State Grant - Public Welfare	36,540										36,540
334700 - State Grant - Culture/Recreation		595,738									595,738
335120 - State Revenue Sharing - Proceeds	1,531,444	200,000									1,731,444
335130 - State Revenue Sharing - Insurance Agents County Licenses	19,855										19,855
335140 - State Revenue Sharing - Mobile Home Licenses		24,288									24,288
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	13,074										13,074
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	1,843,288	2,725,000									4,568,288
335190 - State Revenue Sharing - Other General Government	1,924,347	706,765									2,631,112
335290 - State Revenue Sharing - Other Public Safety		2,169									2,169
335490 - State Revenue Sharing - Other Transportation		2,328,591									2,328,591
337100 - Local Government Unit Grant - General Government		126,476									126,476
341100 - Service Charge - Recording Fees		184,711									184,711
341150 - Public Records Modernization Trust Fund		28,249									28,249
341520 - Fees remitted to County from Sheriff	70,355										70,355
341540 - Fees remitted to County from Clerk of County Court		81,081									81,081
341560 - Fees remitted to County from Property Appraiser	2,027										2,027
341800 - County Officer Commission and Fees		2,096,968									2,096,968
341900 - Other General Government Charges and Fees	1,298,715	29,451									1,328,166
342100 - Service Charge - Law Enforcement Services	301,596	92,531					1,484,306				1,878,433
342300 - Service Charge - Housing for Prisoners	12,658										12,658

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342400 - Service Charge - Emergency Management Service Fees/Charges	251,914										251,914
342500 - Service Charge - Protective Inspection Fees		19,140									19,140
342900 - Service Charge - Other Public Safety Charges and Fees		193,442									193,442
343300 - Service Charge - Water Utility						55,505					55,505
343400 - Service Charge - Garbage/Solid Waste						3,328,805					3,328,805
343500 - Service Charge - Sewer/Wastewater Utility						92					92
343600 - Service Charge - Water/Sewer Combination Utility						17,568					17,568
344900 - Service Charge - Other Transportation Charges		5,265									5,265
346400 - Service Charge - Animal Control and Shelter Fees	879										879
347100 - Service Charge - Libraries		9,063									9,063
347900 - Service Charge - Other Culture/Recreation Charges				31,825							31,825
348110 - County Court Criminal - Filing Fees		13,750									13,750
348120 - County Court Criminal - Service Charges		7,615									7,615
348130 - County Court Criminal - Court Costs		68									68
348140 - County Court Criminal - Non-Local Fines and Forfeitures		226,455									226,455
348220 - Circuit Court Criminal - Service Charges		3,574									3,574
348230 - Circuit Court Criminal - Court Costs		113,713									113,713
348310 - County Court Civil - Filing Fees		281,265									281,265
348320 - County Court Civil - Service Charges		2,332									2,332
348340 - County Court Civil - Non-Local Fines and Forfeitures		201,868									201,868
348520 - Traffic Court - Service Charges		41,636									41,636
348530 - Traffic Court - Court Costs		362,503									362,503
348620 - Juvenile Court - Service Charges		3,337									3,337
348640 - Juvenile Court - Non-Local Fines and Forfeitures		115									115
348710 - Probate Court - Filing Fees		45,560									45,560
348720 - Probate Court - Service Charges		4,626									4,626
348850 - State Reimbursement		55,980									55,980
348924 - Juvenile Alternative Programs		17,857									17,857
348990 - Other Court Collections Transferred to BOCC	210,576	143,022									353,598
351700 - Intergovernmental Radio Communication Program	62,142										62,142
351800 - 10% of Fines to Public Records Modernization Trust Fund		85,029									85,029
351900 - Judgments and Fines - Other Court Ordered		43,546									43,546
352000 - Fines - Library		26,208									26,208
354000 - Fines - Local Ordinance Violation	6,569										6,569
359000 - Other Judgments, Fines and Forfeits		395									395
361100 - Interest	129,485	97,104	882	41,623		89,144					358,238
362000 - Rents and Royalties	6,650	44,969									51,619
364000 - Disposition of Fixed Assets	2,765	273,839				225					276,829
365000 - Sale of Surplus Materials and Scrap		276,000				14,511					290,511
366000 - Contributions and Donations from Private Sources	10,375	52,427									62,802
369900 - Other Miscellaneous Revenues	179,305	671,625		1							850,931
381000 - Inter-Fund Group Transfers In	673,200	31,314,595		2,304,262		225,000					34,517,057
Grand Total	31,702,990	61,593,680	650,882	3,477,247		4,476,712	1,484,306				103,385,817

Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,249,448										1,249,448
511.30 - Legislative - Operating Expenses	407,369	80,046		2,252							489,667
511.60 - Legislative - Capital Outlay	87,528										87,528
512.10 - Executive - Personnel Services	1,028										1,028
513.10 - Financial and Administrative - Personnel Services		3,022,591									3,022,591
513.30 - Financial and Administrative - Operating Expenses	847,561	652,562		354							1,500,477
513.60 - Financial and Administrative - Capital Outlay		46,361									46,361
514.10 - Legal Counsel - Personnel Services	207,013										207,013
514.30 - Legal Counsel - Operating Expenses	12,423										12,423
515.30 - Comprehensive Planning - Operating Expenses		26,762									26,762
519.10 - Other General Government - Personnel Services	722,202	867,920									1,590,122
519.30 - Other General Government - Operating Expenses	1,303,296	249,654		173,190							1,726,140
519.60 - Other General Government - Capital Outlay	43,903	56,473									100,376
521.10 - Law Enforcement - Personnel Services		7,369,463					1,539,633				8,909,096
521.30 - Law Enforcement - Operating Expenses		1,512,873									1,512,873
521.60 - Law Enforcement - Capital Outlay		664,792		1,307,076							1,971,868
522.10 - Fire Control - Personnel Services		3,864,449									3,864,449
522.30 - Fire Control - Operating Expenses		1,291,188									1,291,188
522.60 - Fire Control - Capital Outlay		183,902									183,902
522.70 - Fire Control - Debt Service		341,170									341,170
522.80 - Fire Control - Grants and Aids		24,100									24,100
523.10 - Detention/Corrections - Personnel Services	53,041	3,322,924									3,375,965
523.30 - Detention/Corrections - Operating Expenses	349,240	1,205,137		48,033							1,602,410
523.60 - Detention/Corrections - Capital Outlay		59,079									59,079
524.10 - Protective Inspections - Personnel Services		386,155									386,155
524.30 - Protective Inspections - Operating Expenses		125,071									125,071
524.60 - Protective Inspections - Capital Outlay		1,263									1,263
525.10 - Emergency and Disaster Relief - Personnel Services	1,776,585	104,407									1,880,992
525.30 - Emergency and Disaster Relief - Operating Expenses	935,501	27,228		51,411							1,014,140
525.60 - Emergency and Disaster Relief - Capital Outlay	97,742			562,199							659,941
526.30 - Ambulance and Rescue Services - Operating Expenses		34,891									34,891
527.30 - Medical Examiners - Operating Expenses	219,575										219,575
529.10 - Other Public Safety - Personnel Services	74,538										74,538
529.30 - Other Public Safety - Operating Expenses	25,387										25,387
533.30 - Water Utility Services - Operating Expenses						42,401					42,401
534.10 - Garbage/Solid Waste - Personnel Services						1,007,507					1,007,507
534.30 - Garbage/Solid Waste - Operating Expenses		3,495,411				1,761,747					5,257,158
535.30 - Sewer/Wastewater Services - Operating Expenses						236,033					236,033
535.70 - Sewer/Wastewater Services - Debt Service						27,689					27,689
537.10 - Conservation/Resource Management - Personnel Services	850,673										850,673
537.30 - Conservation/Resource Management - Operating Expenses	362,141			1,624							363,765
537.60 - Conservation/Resource Management - Capital Outlay	29,090										29,090
537.80 - Conservation/Resource Management - Grants and Aids	4,775										4,775
538.30 - Flood Control/Stormwater Control - Operating Expenses				18,446							18,446

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
538.60 - Flood Control/Stormwater Control - Capital Outlay				39,830							39,830
539.30 - Other Physical Environment - Operating Expenses		12,197									12,197
541.10 - Road/Street Facilities - Personnel Services		3,440,355									3,440,355
541.30 - Road/Street Facilities - Operating Expenses		3,284,879	957	4,600							3,290,436
541.60 - Road/Street Facilities - Capital Outlay		577,235		2,956,713							3,533,948
541.70 - Road/Street Facilities - Debt Service		569,398	645,728								1,215,126
552.10 - Industry Development - Personnel Services		331,802									331,802
552.30 - Industry Development - Operating Expenses		494,075									494,075
552.70 - Industry Development - Debt Service		489,798									489,798
552.80 - Industry Development - Grants and Aids	161,118	126,333									287,451
553.10 - Veterans Services - Personnel Services	8,319										8,319
553.30 - Veterans Services - Operating Expenses	2,966										2,966
554.30 - Housing and Urban Development - Operating Expenses		454,461									454,461
559.30 - Other Economic Development - Operating Expenses		153,984									153,984
559.60 - Other Economic Development - Capital Outlay		6,150									6,150
562.10 - Health - Personnel Services	34,727										34,727
562.30 - Health - Operating Expenses	1,522,372										1,522,372
562.80 - Health - Grants and Aids	527,280										527,280
563.80 - Mental Health - Grants and Aids	225,225										225,225
564.80 - Public Assistance - Grants and Aids	260,000										260,000
569.80 - Other Human Services - Grants and Aids	80,000										80,000
571.10 - Libraries - Personnel Services		989,806									989,806
571.30 - Libraries - Operating Expenses		389,359		132,873							522,232
572.10 - Parks/Recreation - Personnel Services	196,678										196,678
572.30 - Parks/Recreation - Operating Expenses	129,985			117,100							247,085
572.60 - Parks/Recreation - Capital Outlay	25,911			655,987							681,898
572.80 - Parks/Recreation - Grants and Aids	85,500										85,500
573.30 - Cultural Services - Operating Expenses	227,275										227,275
573.80 - Cultural Services - Grants and Aids		5,000									5,000
574.60 - Special Events - Capital Outlay	7,500										7,500
574.80 - Special Events - Grants and Aids		10,000									10,000
575.10 - Special Facilities - Personnel Services	7,949										7,949
575.30 - Special Facilities - Operating Expenses	40,600			6,909							47,509
575.60 - Special Facilities - Capital Outlay	3,897										3,897
581.90 - Interfund Transfers Out - Other Uses	18,056,877	15,630,918	425,000	404,262							34,517,057
601.10 - Court Administration - Personnel Services		36,604									36,604
601.30 - Court Administration - Operating Expenses		48,995									48,995
602.30 - State Attorney Administration - Operating Expenses		135,549									135,549
603.30 - Public Defender Administration - Operating Expenses		35,676									35,676
604.10 - Clerk of Court Administration - Personnel Services		282,012									282,012
604.30 - Clerk of Court Administration - Operating Expenses		296,517									296,517
605.30 - Judicial Support - Operating Expenses		63,620									63,620
608.10 - Jury Management - Personnel Services		39,134									39,134
608.30 - Jury Management - Operating Expenses		16,846									16,846
614.10 - Clerk of Court - Personnel Services		228,192									228,192
614.30 - Clerk of Court - Operating Expenses		137									137
634.10 - Clerk of Court - Personnel Services		105,609									105,609
634.30 - Clerk of Court - Operating Expenses		937									937
654.10 - Clerk of Court - Personnel Services		66,536									66,536

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
654.30 - Clerk of Court - Operating Expenses		884									884
674.10 - Clerk of Court - Personnel Services		33,239									33,239
674.30 - Clerk of Court - Operating Expenses		351									351
684.30 - Juvenile Drug Court - Operating Expenses		26,425									26,425
685.30 - Guardian ad Litem - Operating Expenses		44,156									44,156
694.10 - Clerk of Court - Personnel Services		59,552									59,552
694.30 - Clerk of Court - Operating Expenses		1,188									1,188
713.10 - Information Systems - Personnel Services		79,419									79,419
713.30 - Information Systems - Operating Expenses		65,638									65,638
714.30 - Public Law Library - Operating Expenses		2,496									2,496
715.30 - Legal Aid - Operating Expenses		10,448									10,448
724.10 - Clerk of Court - Personnel Services		148,150									148,150
724.30 - Clerk of Court - Operating Expenses		142,550									142,550
744.10 - Clerk of Court - Personnel Services		87,541									87,541
744.30 - Clerk of Court - Operating Expenses		733									733
764.10 - Clerk of Court - Personnel Services		168,637									168,637
764.30 - Clerk of Court - Operating Expenses		896									896
	Grand Total	31,264,238	58,210,289	1,071,685	6,482,859		3,075,377	1,539,633			101,644,081

Data Element Worksheet Report for FYE: 2017, Columbia

Affiliates Report for FYE 2017

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Columbia County Industrial Development Authority	Zero Revenues And Expenditures	\$0	\$0	\$0

