

Unit Information

Unit Type: County

Year: 2012

Unit Name: Union

Unit Dependency:

Unit Status: Active

Location Information

Name: Mrs. Kellie Connell, CPA

Title: Clerk of Courts

Phone: (386) 496-4242

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: 6/18/2013

Audit Received Date: 6/18/2013

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$647,713

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/17/2013

Auditor Name: DDF CPA Group

Address:
107 Edwards Road
Starke FL, 32091

Certification

Chief Financial Officer

Name: Kellie Connell

Title: Clerk of Courts

Chairman/Elected Official

Name: Jimmy Tallman

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 2012

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	2,094,964	107,463									2,202,427
312100 - Local Option Taxes		197,586									197,586
312300 - County Ninth-Cent Voted Fuel Tax		64,555									64,555
312410 - First Local Option Fuel Tax		294,961									294,961
312420 - Second Local Option Fuel Tax		248,126									248,126
312600 - Discretionary Sales Surtaxes	441,820										441,820
315000 - Communications Service Tax (Chapter 202)	65,050										65,050
322000 - Building Permits	48,811										48,811
325200 - Special Assessments - Charges for Public Services		478,518									478,518
329000 - Other Permits, Fees & Special Assessments	3,769										3,769
331100 - Federal Grant - General Government	3,366										3,366
331200 - Federal Grant - Public Safety	102,693	221,437									324,130
331500 - Federal Grant - Economic Environment		131,989									131,989
331650 - Federal Grant - Child Support Reimbursement	92,658										92,658
334200 - State Grant - Public Safety	2,250	260,894									263,144
334340 - State Grant - Garbage/Solid Waste		70,588									70,588
334420 - State Grant - Mass Transit	120,329										120,329
334490 - State Grant - Other Transportation		124,085									124,085
334500 - State Grant - Economic Environment		282,490									282,490
334700 - State Grant - Culture/Recreation		75,865									75,865
335120 - State Revenue Sharing - Proceeds	187,985										187,985
335130 - State Revenue Sharing - Insurance Agents County Licenses	15,179										15,179
335140 - State Revenue Sharing - Mobile Home Licenses	11,587										11,587
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	899										899
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	1,519,981										1,519,981
335190 - State Revenue Sharing - Other General Government	330,395										330,395
335220 - State Revenue Sharing - Enhanced 911 Fee		115,995									115,995
335800 - State Revenue Sharing - Clerk Allotment from JAC	421,047										421,047
335900 - State Revenue Sharing - Other	172										172
338000 - Shared Revenue From Other Local Units	19,255	325,000									344,255
341100 - Service Charge - Recording Fees	19,202										19,202
341150 - Public Records Modernization Trust Fund		7,748									7,748
341160 - County Portion (\$2) of \$4 Additional Service Charge		2,795									2,795
341510 - Fees remitted to County from Tax Collector	3,339										3,339
341520 - Fees remitted to County from Sheriff	19,315										19,315
341540 - Fees remitted to County from Clerk of County Court	32,550										32,550
341800 - County Officer Commission and Fees	240,492										240,492
342100 - Service Charge - Law Enforcement Services	50,000										50,000
342300 - Service Charge - Housing for Prisoners	1,158	2,110									3,268
342600 - Service Charge - Ambulance Fees		1,059,784									1,059,784
343400 - Service Charge - Garbage/Solid Waste		118,854									118,854
344900 - Service Charge - Other Transportation Charges		152,444									152,444
348923 - Law Library		2,358									2,358

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
349000 - Other Charges for Services	4,005										4,005
351700 - Intergovernmental Radio Communication Program		8,895									8,895
351800 - 10% of Fines to Public Records Modernization Trust Fund		3,567									3,567
358200 - Sale of Contraband Property Seized by Law Enforcement		47,422									47,422
361100 - Interest	-2,330	2,065									-265
362000 - Rents and Royalties	12,025										12,025
364000 - Disposition of Fixed Assets	77,608	132,106									209,714
366000 - Contributions and Donations from Private Sources	38,271	4,286									42,557
369900 - Other Miscellaneous Revenues	39,554	37,361									76,915
381000 - Inter-Fund Group Transfers In	13,545	968,235									981,780
384000 - Debt Proceeds		379,116									379,116
Grand Total	6,254,194	5,928,698									12,182,892

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	216,878										216,878
511.30 - Legislative - Operating Expenses	216,769										216,769
511.60 - Legislative - Capital Outlay	1,215										1,215
513.10 - Financial and Administrative - Personnel Services	185,764										185,764
513.30 - Financial and Administrative - Operating Expenses	115,111										115,111
513.60 - Financial and Administrative - Capital Outlay	6,502										6,502
514.30 - Legal Counsel - Operating Expenses	19,478										19,478
515.30 - Comprehensive Planning - Operating Expenses	8,456										8,456
517.70 - Debt Service Payments - Debt Service	208,162										208,162
519.10 - Other General Governmental Services - Personnel Services	846,652										846,652
519.30 - Other General Governmental Services - Operating Expenses	266,286										266,286
519.60 - Other General Governmental Services - Capital Outlay	43,846										43,846
521.10 - Law Enforcement - Personnel Services	872,611										872,611
521.30 - Law Enforcement - Operating Expenses	457,383	6,425									463,808
521.60 - Law Enforcement - Capital Outlay	121,310										121,310
522.10 - Fire Control - Personnel Services	6,436										6,436
522.30 - Fire Control - Operating Expenses	74,165										74,165
522.60 - Fire Control - Capital Outlay	58,331										58,331
522.70 - Fire Control - Debt Service	11,408										11,408
523.10 - Detention and/or Corrections - Personnel Services	194,776										194,776
523.30 - Detention and/or Corrections - Operating Expenses	92,431										92,431
523.60 - Detention and/or Corrections - Capital Outlay	23,920										23,920
525.10 - Emergency and Disaster Relief Services - Personnel Services	266,561										266,561
525.30 - Emergency and Disaster Relief Services - Operating Expenses	4,337										4,337
526.10 - Ambulance and Rescue Services - Personnel Services		1,051,995									1,051,995

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
526.30 - Ambulance and Rescue Services - Operating Expenses		235,609									235,609
526.60 - Ambulance and Rescue Services - Capital Outlay		178,503									178,503
526.70 - Ambulance and Rescue Services - Debt Service		3,150									3,150
527.30 - Medical Examiners - Operating Expenses	30,904										30,904
529.10 - Other Public Safety - Personnel Services		210,665									210,665
529.30 - Other Public Safety - Operating Expenses	8,844	163,697									172,541
529.60 - Other Public Safety - Capital Outlay	20,521	178,612									199,133
529.70 - Other Public Safety - Debt Service		1,569									1,569
534.10 - Garbage/Solid Waste Control Services - Personnel Services		467,335									467,335
534.30 - Garbage/Solid Waste Control Services - Operating Expenses		446,317									446,317
534.60 - Garbage/Solid Waste Control Services - Capital Outlay		108,780									108,780
534.70 - Garbage/Solid Waste Control Services - Debt Service		43,636									43,636
537.10 - Conservation and Resource Management - Personnel Services	88,334										88,334
537.30 - Conservation and Resource Management - Operating Expenses	27,209										27,209
537.60 - Conservation and Resource Management - Capital Outlay	1,231										1,231
539.30 - Other Physical Environment - Operating Expenses	1,734										1,734
541.10 - Road and Street Facilities - Personnel Services		508,849									508,849
541.30 - Road and Street Facilities - Operating Expenses		658,304									658,304
541.60 - Road and Street Facilities - Capital Outlay		394,540									394,540
541.70 - Road and Street Facilities - Debt Service		269,638									269,638
544.60 - Mass Transit Systems - Capital Outlay	120,329										120,329
554.30 - Housing and Urban Development - Operating Expenses		282,490									282,490
559.10 - Other Economic Environment - Personnel Services	87,479										87,479
559.30 - Other Economic Environment - Operating Expenses	14,019										14,019
562.30 - Health Services - Operating Expenses	26,983										26,983
562.60 - Health Services - Capital Outlay	15,859										15,859
563.30 - Mental Health Services - Operating Expenses	45,000										45,000
569.30 - Other Human Services - Operating Expenses	279,940										279,940
571.10 - Libraries - Personnel Services		145,240									145,240
571.30 - Libraries - Operating Expenses		25,402									25,402
571.60 - Libraries - Capital Outlay		12,877									12,877
572.30 - Parks and Recreation - Operating Expenses	38,567										38,567
572.60 - Parks and Recreation - Capital Outlay	8,139										8,139
581.90 - Inter-Fund Group Transfers Out - Other Uses	603,235	378,545									981,780
587.90 - Clerk of Court Excess Remittance - Other Uses	9,635										9,635
590.90 - Proprietary Other Non-Operating Disbursements - Other Uses	40										40
601.10 - Court Administration - Personnel Services	115,020										115,020
601.30 - Court Administration - Operating Expenses	32,110										32,110
602.30 - State Attorney Administration - Operating Expenses	13,955										13,955
603.30 - Public Defender Administration - Operating Expenses	3,776										3,776
604.30 - Clerk of Court Administration - Operating Expenses	9,520										9,520
605.30 - Judicial Support - Operating Expenses	10,061										10,061
608.10 - Jury Management - Personnel Services	4,949										4,949
608.30 - Jury Management - Operating Expenses	2,039										2,039
614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services	55,385										55,385

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses	3,190										3,190
634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services	50,072										50,072
634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses	2,479										2,479
634.60 - Clerk of Court Administration - Circuit Civil - Capital Outlay	2,685										2,685
654.10 - Clerk of Court Administration - Circuit Family - Personnel Services	98,747										98,747
654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses	5,119										5,119
654.60 - Clerk of Court Administration - Circuit Family - Capital Outlay	1,790										1,790
674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services	44,011										44,011
674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses	1,856										1,856
674.60 - Clerk of Court Administration - Circuit Juvenile - Capital Outlay	1,790										1,790
694.10 - Clerk of Court Administration - Probate - Personnel Services	5,590										5,590
694.30 - Clerk of Court Administration - Probate - Operating Expenses	332										332
712.10 - Courthouse Facilities - Personnel Services	39,041										39,041
712.30 - Courthouse Facilities - Operating Expenses	83,870										83,870
712.60 - Courthouse Facilities - Capital Outlay	12,354										12,354
713.30 - Information Systems and Technology - Operating Expenses	59,271										59,271
714.30 - Public Law Library - Operating Expenses		2,377									2,377
716.30 - Clerk of Court Related Technology - Operating Expenses		9,327									9,327
716.60 - Clerk of Court Related Technology - Capital Outlay		4,431									4,431
724.10 - Clerk of Court Administration - County Criminal - Personnel Services	45,336										45,336
724.30 - Clerk of Court Administration - County Criminal - Operating Expenses	2,478										2,478
744.10 - Clerk of Court Administration - County Civil - Personnel Services	60,218										60,218
744.30 - Clerk of Court Administration - County Civil - Operating Expenses	2,348										2,348
744.60 - Clerk of Court Administration - County Civil - Capital Outlay	2,685										2,685
764.10 - Clerk of Court Administration - Traffic - Personnel Services	22,180										22,180
764.30 - Clerk of Court Administration - Traffic - Operating Expenses	1,988										1,988
Grand Total	6,543,035	5,788,313									12,331,348

Data Element Worksheet Report for FYE: 2012, Union

Affiliates Report for FYE 2012

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Union County Special Library District	Blended in Primary Report	\$201,867	\$183,519	\$0