

Unit Information

Unit Type: County

Year: 2017

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: 6/12/2018

Audit Received Date: 6/27/2018

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$0

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/23/2018

Auditor Name: Carr, Riggs & Ingram, LLC

Address:
4267 Lafayette Street
Marianna, FL 32446

Certification

Chief Financial Officer

Name: Carla A. Hand

Title: Clerk of the Circuit Court and County
Comptroller

Chairman/Elected Official

Name: Danny Ray Wise

Title: Chairman - Calhoun County BCC

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 | 3,909,005 | | | | | | | | | | 3,909,005 |
| 312300 - County Ninth-Cent Voted Fuel Tax | | 23,416 | | | | | | | | | 23,416 |
| 312410 - First Local Option Fuel Tax | | 292,556 | | | | | | | | | 292,556 |
| 312600 - Discretionary Sales Surtaxes | 762,331 | | | | | | | | | | 762,331 |
| 315000 - Communications Service Tax (Chapter 202) | 50,607 | | | | | | | | | | 50,607 |
| 316000 - Local Business Tax (Chapter 205) | 6,975 | | | | | | | | | | 6,975 |
| 322000 - Building Permits | 37,601 | | | | | | | | | | 37,601 |
| 329000 - Other Permits, Fees & Special Assessments | 11,388 | 5,098 | | | | | | | | | 16,486 |
| 331100 - Federal Grant - General Government | 13,165 | | | | | | | | | | 13,165 |
| 331200 - Federal Grant - Public Safety | 85,877 | 18,735 | | | | | | | | | 104,612 |
| 331490 - Federal Grant - Other Transportation | | 3,651,494 | | | | | | | | | 3,651,494 |
| 331500 - Federal Grant - Economic Environment | 7,248 | | | | | | | | | | 7,248 |
| 331620 - Federal Grant - Public Assistance | | 73,590 | | | | | | | | | 73,590 |
| 331650 - Federal Grant - Child Support Reimbursement | 87,574 | | | | | | | | | | 87,574 |
| 333000 - Federal Payments In Lieu Of Taxes | 1,687 | 55 | | | | | | | | | 1,742 |
| 334100 - State Grant - General Government | 25,000 | 155,596 | | | | | | | | | 180,596 |
| 334200 - State Grant - Public Safety | 106,220 | 119,567 | | | | | | | | | 225,787 |
| 334340 - State Grant - Garbage/Solid Waste | | 89,593 | | | | | | | | | 89,593 |
| 334490 - State Grant - Other Transportation | 2,416 | 3,357,846 | | | | | | | | | 3,360,262 |
| 334610 - State Grant - Health or Hospitals | 31,540 | | | | | | | | | | 31,540 |
| 334700 - State Grant - Culture/Recreation | 30,976 | | | | | | | | | | 30,976 |
| 334820 - Article V Clerk of Court Trust Fund | | 223,113 | | | | | | | | | 223,113 |
| 335120 - State Revenue Sharing - Proceeds | 284,497 | | | | | | | | | | 284,497 |
| 335130 - State Revenue Sharing - Insurance Agents County Licenses | 15,453 | | | | | | | | | | 15,453 |
| 335140 - State Revenue Sharing - Mobile Home Licenses | 4,752 | | | | | | | | | | 4,752 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 597 | | | | | | | | | | 597 |
| 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 | 1,787,220 | | | | | | | | | | 1,787,220 |
| 335190 - State Revenue Sharing - Other General Government | 372,145 | | | | | | | | | | 372,145 |
| 335220 - State Revenue Sharing - Enhanced 911 Fee | 15,743 | 143,270 | | | | | | | | | 159,013 |
| 335490 - State Revenue Sharing - Other Transportation | | 926,835 | | | | | | | | | 926,835 |
| 335500 - State Revenue Sharing - Economic Environment | | 446,925 | | | | | | | | | 446,925 |
| 335900 - State Revenue Sharing - Other | | 235,965 | | | | | | | | | 235,965 |
| 336000 - State Payments In Lieu of Taxes | 142 | | | | | | | | | | 142 |
| 337200 - Local Government Unit Grant - Public Safety | 86,631 | | | | | | | | | | 86,631 |
| 337500 - Local Government Unit Grant - Economic Environment | | 208,593 | | | | | | | | | 208,593 |
| 337700 - Local Government Unit Grant - Culture/Recreation | 28,327 | 39,000 | | | | | | | | | 67,327 |
| 339000 - Payments From Other Local Units In Lieu Of Taxes | 3,469 | | | | | | | | | | 3,469 |
| 341100 - Service Charge - Recording Fees | 40,065 | 4,154 | | | | | | | | | 44,219 |
| 341150 - Public Records Modernization Trust Fund | | 12,025 | | | | | | | | | 12,025 |
| 341510 - Fees remitted to County from Tax Collector | 125,820 | | | | | | | | | | 125,820 |
| 341520 - Fees remitted to County from Sheriff | 14,600 | | | | | | | | | | 14,600 |
| 341560 - Fees remitted to County from Property Appraiser | 1,400 | | | | | | | | | | 1,400 |
| 341900 - Other General Government Charges and Fees | 16,018 | 7,948 | | | | | | | | | 23,966 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 342100 - Service Charge - Law Enforcement Services | 11,932 | 58,921 | | | | | | | | | 70,853 |
| 342900 - Service Charge - Other Public Safety Charges and Fees | 11,771 | | | | | | | | | | 11,771 |
| 346900 - Service Charge - Other Human Services Charges | 20,000 | | | | | | | | | | 20,000 |
| 347200 - Service Charge - Parks and Recreation | 1 | | | | | | | | | | 1 |
| 348120 - County Court Criminal - Service Charges | | 1,293 | | | | | | | | | 1,293 |
| 348130 - County Court Criminal - Court Costs | | 6,128 | | | | | | | | | 6,128 |
| 348220 - Circuit Court Criminal - Service Charges | | 1,187 | | | | | | | | | 1,187 |
| 348230 - Circuit Court Criminal - Court Costs | | 12,311 | | | | | | | | | 12,311 |
| 348310 - County Court Civil - Filing Fees | | 30,270 | | | | | | | | | 30,270 |
| 348320 - County Court Civil - Service Charges | | 124 | | | | | | | | | 124 |
| 348410 - Circuit Court Civil - Filing Fees | | 21,992 | | | | | | | | | 21,992 |
| 348420 - Circuit Court Civil - Service Charges | | 5,668 | | | | | | | | | 5,668 |
| 348480 - Circuit Court Civil - Fees and Service Charges | | 1,032 | | | | | | | | | 1,032 |
| 348520 - Traffic Court - Service Charges | | 5,251 | | | | | | | | | 5,251 |
| 348530 - Traffic Court - Court Costs | | 31,749 | | | | | | | | | 31,749 |
| 348610 - Juvenile Court - Filing Fees | | 195 | | | | | | | | | 195 |
| 348620 - Juvenile Court - Service Charges | | 44 | | | | | | | | | 44 |
| 348630 - Juvenile Court - Court Costs | | 100 | | | | | | | | | 100 |
| 348710 - Probate Court - Filing Fees | | 7,795 | | | | | | | | | 7,795 |
| 348720 - Probate Court - Service Charges | | 161 | | | | | | | | | 161 |
| 348880 - Probation/Alternatives | 32,841 | | | | | | | | | | 32,841 |
| 348924 - Juvenile Alternative Programs | | 2,996 | | | | | | | | | 2,996 |
| 348930 - State Court Facility Surcharge (\$30) | | 14,376 | | | | | | | | | 14,376 |
| 348931 - Traffic Surcharge | | 2,519 | | | | | | | | | 2,519 |
| 349000 - Other Charges for Services | | 5,637 | | | | | | | | | 5,637 |
| 351100 - Judgments and Fines - As Decided by County Court Criminal | | 6,631 | | | | | | | | | 6,631 |
| 351200 - Judgments and Fines - As Decided by Circuit Court Criminal | | 29,823 | | | | | | | | | 29,823 |
| 351500 - Judgments and Fines - As Decided by Traffic Court | | 18,370 | | | | | | | | | 18,370 |
| 351700 - Intergovernmental Radio Communication Program | | 3,868 | | | | | | | | | 3,868 |
| 351800 - 10% of Fines to Public Records Modernization Trust Fund | | 8,728 | | | | | | | | | 8,728 |
| 351900 - Judgments and Fines - Other Court Ordered | | 3,691 | | | | | | | | | 3,691 |
| 361100 - Interest | 35,219 | 2,013 | | | | | | | | | 37,232 |
| 362000 - Rents and Royalties | 700 | 115,950 | | | | | | | | | 116,650 |
| 364000 - Disposition of Fixed Assets | 25,119 | | | | | | | | | | 25,119 |
| 366000 - Contributions and Donations from Private Sources | 300 | 15,492 | | | | | | | | | 15,792 |
| 369900 - Other Miscellaneous Revenues | 31,938 | 146,520 | | | | | | | | | 178,458 |
| 381000 - Inter-Fund Group Transfers In | 22,001 | 589,507 | | | | | | | | | 611,508 |
| Grand Total | 8,389,061 | 11,185,716 | | | | | | | | | 19,574,777 |

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 | 330,864 | | | | | | | | | | 330,864 |
| 511.30 - Legislative - Operating Expenses | 22,403 | | | | | | | | | | 22,403 |
| 511.60 - Legislative - Capital Outlay | 10,196 | | | | | | | | | | 10,196 |
| 512.10 - Executive - Personnel Services | 173,173 | | | | | | | | | | 173,173 |
| 512.30 - Executive - Operating Expenses | 2,865 | | | | | | | | | | 2,865 |
| 513.10 - Financial and Administrative - Personnel Services | 1,149,725 | | | | | | | | | | 1,149,725 |
| 513.30 - Financial and Administrative - Operating Expenses | 498,214 | 3,970 | | | | | | | | | 502,184 |
| 513.60 - Financial and Administrative - Capital Outlay | 175,335 | | | | | | | | | | 175,335 |
| 514.30 - Legal Counsel - Operating Expenses | 25,040 | | | | | | | | | | 25,040 |
| 515.30 - Comprehensive Planning - Operating Expenses | 25,977 | | | | | | | | | | 25,977 |
| 519.10 - Other General Government - Personnel Services | 288,949 | | | | | | | | | | 288,949 |
| 519.30 - Other General Government - Operating Expenses | 319,376 | 17,308 | | | | | | | | | 336,684 |
| 521.10 - Law Enforcement - Personnel Services | 1,041,090 | 18,735 | | | | | | | | | 1,059,825 |
| 521.30 - Law Enforcement - Operating Expenses | 300,176 | 27,418 | | | | | | | | | 327,594 |
| 521.60 - Law Enforcement - Capital Outlay | 122,333 | | | | | | | | | | 122,333 |
| 522.10 - Fire Control - Personnel Services | 7,516 | | | | | | | | | | 7,516 |
| 522.30 - Fire Control - Operating Expenses | 126,314 | | | | | | | | | | 126,314 |
| 523.10 - Detention/Corrections - Personnel Services | 313,858 | 14,417 | | | | | | | | | 328,275 |
| 523.30 - Detention/Corrections - Operating Expenses | 424,874 | 8,426 | | | | | | | | | 433,300 |
| 523.60 - Detention/Corrections - Capital Outlay | 669 | | | | | | | | | | 669 |
| 524.10 - Protective Inspections - Personnel Services | 49,096 | | | | | | | | | | 49,096 |
| 524.30 - Protective Inspections - Operating Expenses | 2,910 | | | | | | | | | | 2,910 |
| 525.10 - Emergency and Disaster Relief - Personnel Services | 18,196 | | | | | | | | | | 18,196 |
| 525.30 - Emergency and Disaster Relief - Operating Expenses | 24,555 | | | | | | | | | | 24,555 |
| 526.30 - Ambulance and Rescue Services - Operating Expenses | 241,912 | | | | | | | | | | 241,912 |
| 527.30 - Medical Examiners - Operating Expenses | 36,684 | | | | | | | | | | 36,684 |
| 529.10 - Other Public Safety - Personnel Services | 141,155 | 187,534 | | | | | | | | | 328,689 |
| 529.30 - Other Public Safety - Operating Expenses | 7,806 | 87,197 | | | | | | | | | 95,003 |
| 529.60 - Other Public Safety - Capital Outlay | 30,610 | 106,053 | | | | | | | | | 136,663 |
| 537.10 - Conservation/Resource Management - Personnel Services | 81,278 | | | | | | | | | | 81,278 |
| 537.30 - Conservation/Resource Management - Operating Expenses | 8,750 | | | | | | | | | | 8,750 |
| 538.60 - Flood Control/Stormwater Control - Capital Outlay | | 4,375 | | | | | | | | | 4,375 |
| 539.10 - Other Physical Environment - Personnel Services | | 33,239 | | | | | | | | | 33,239 |
| 539.30 - Other Physical Environment - Operating Expenses | | 43,791 | | | | | | | | | 43,791 |
| 539.60 - Other Physical Environment - Capital Outlay | | 36,199 | | | | | | | | | 36,199 |
| 541.10 - Road/Street Facilities - Personnel Services | 9,664 | 684,782 | | | | | | | | | 694,446 |
| 541.30 - Road/Street Facilities - Operating Expenses | 21,973 | 6,696,796 | | | | | | | | | 6,718,769 |
| 541.60 - Road/Street Facilities - Capital Outlay | | 709,741 | | | | | | | | | 709,741 |
| 542.10 - Airports - Personnel Services | | 58,666 | | | | | | | | | 58,666 |
| 542.30 - Airports - Operating Expenses | | 150,648 | | | | | | | | | 150,648 |
| 542.60 - Airports - Capital Outlay | | 94,496 | | | | | | | | | 94,496 |
| 552.10 - Industry Development - Personnel Services | 12,871 | | | | | | | | | | 12,871 |
| 552.30 - Industry Development - Operating Expenses | 15,000 | 43,165 | | | | | | | | | 58,165 |
| 552.60 - Industry Development - Capital Outlay | | 165,759 | | | | | | | | | 165,759 |
| 553.10 - Veterans Services - Personnel Services | 22,284 | | | | | | | | | | 22,284 |
| 553.30 - Veterans Services - Operating Expenses | 1,684 | | | | | | | | | | 1,684 |
| 554.10 - Housing and Urban Development - Personnel Services | 58,346 | | | | | | | | | | 58,346 |
| 554.30 - Housing and Urban Development - Operating Expenses | -56,917 | 521,787 | | | | | | | | | 464,870 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|---------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|---------|
| 559.30 - Other Economic Development - Operating Expenses | 25,000 | | | | | | | | | | 25,000 |
| 562.10 - Health - Personnel Services | 31,422 | | | | | | | | | | 31,422 |
| 562.30 - Health - Operating Expenses | 24,399 | | | | | | | | | | 24,399 |
| 562.60 - Health - Capital Outlay | 1,275 | | | | | | | | | | 1,275 |
| 562.80 - Health - Grants and Aids | 22,800 | | | | | | | | | | 22,800 |
| 563.30 - Mental Health - Operating Expenses | 600 | | | | | | | | | | 600 |
| 564.30 - Public Assistance - Operating Expenses | 301,741 | | | | | | | | | | 301,741 |
| 569.30 - Other Human Services - Operating Expenses | 800 | | | | | | | | | | 800 |
| 571.10 - Libraries - Personnel Services | | 477,612 | | | | | | | | | 477,612 |
| 571.30 - Libraries - Operating Expenses | | 113,560 | | | | | | | | | 113,560 |
| 571.60 - Libraries - Capital Outlay | | 9,988 | | | | | | | | | 9,988 |
| 572.30 - Parks/Recreation - Operating Expenses | 46,899 | | | | | | | | | | 46,899 |
| 572.60 - Parks/Recreation - Capital Outlay | 33,578 | 21,422 | | | | | | | | | 55,000 |
| 572.80 - Parks/Recreation - Grants and Aids | 12,500 | | | | | | | | | | 12,500 |
| 581.90 - Interfund Transfers Out - Other Uses | 589,507 | 22,001 | | | | | | | | | 611,508 |
| 587.30 - Clerk of Court Excess Fee Functions - Operating Expenses | | 11,015 | | | | | | | | | 11,015 |
| 601.30 - Court Administration - Operating Expenses | 9,479 | | | | | | | | | | 9,479 |
| 601.60 - Court Administration - Capital Outlay | 1,013 | | | | | | | | | | 1,013 |
| 602.30 - State Attorney Administration - Operating Expenses | 24,602 | | | | | | | | | | 24,602 |
| 603.30 - Public Defender Administration - Operating Expenses | 5,172 | | | | | | | | | | 5,172 |
| 603.60 - Public Defender Administration - Capital Outlay | 5,378 | | | | | | | | | | 5,378 |
| 604.10 - Clerk of Court Administration - Personnel Services | | 169,901 | | | | | | | | | 169,901 |
| 604.30 - Clerk of Court Administration - Operating Expenses | 6,029 | 12,047 | | | | | | | | | 18,076 |
| 605.30 - Judicial Support - Operating Expenses | 7,775 | | | | | | | | | | 7,775 |
| 605.60 - Judicial Support - Capital Outlay | 1,013 | | | | | | | | | | 1,013 |
| 608.10 - Jury Management - Personnel Services | | 5,817 | | | | | | | | | 5,817 |
| 608.30 - Jury Management - Operating Expenses | | 3,288 | | | | | | | | | 3,288 |
| 614.10 - Clerk of Court - Personnel Services | | 52,663 | | | | | | | | | 52,663 |
| 614.30 - Clerk of Court - Operating Expenses | | 2,308 | | | | | | | | | 2,308 |
| 634.10 - Clerk of Court - Personnel Services | | 18,798 | | | | | | | | | 18,798 |
| 634.30 - Clerk of Court - Operating Expenses | | 981 | | | | | | | | | 981 |
| 654.10 - Clerk of Court - Personnel Services | 21,535 | 29,169 | | | | | | | | | 50,704 |
| 654.30 - Clerk of Court - Operating Expenses | 4,825 | 2,133 | | | | | | | | | 6,958 |
| 674.10 - Clerk of Court - Personnel Services | | 13,625 | | | | | | | | | 13,625 |
| 674.30 - Clerk of Court - Operating Expenses | | 251 | | | | | | | | | 251 |
| 682.30 - Alternative Dispute Resolutions - Operating Expenses | 625 | | | | | | | | | | 625 |
| 685.30 - Guardian ad Litem - Operating Expenses | 778 | | | | | | | | | | 778 |
| 689.10 - Other Circuit Court-Juvenile - Personnel Services | | 2,277 | | | | | | | | | 2,277 |
| 689.30 - Other Circuit Court-Juvenile - Operating Expenses | | 1,056 | | | | | | | | | 1,056 |
| 694.10 - Clerk of Court - Personnel Services | | 12,791 | | | | | | | | | 12,791 |
| 694.30 - Clerk of Court - Operating Expenses | | 279 | | | | | | | | | 279 |
| 711.10 - Courthouse Security - Personnel Services | | 13,071 | | | | | | | | | 13,071 |
| 712.30 - Courthouse Facilities - Operating Expenses | | 9,029 | | | | | | | | | 9,029 |
| 713.10 - Information Systems - Personnel Services | | 1,631 | | | | | | | | | 1,631 |
| 713.30 - Information Systems - Operating Expenses | | 28,422 | | | | | | | | | 28,422 |
| 715.30 - Legal Aid - Operating Expenses | 1,842 | | | | | | | | | | 1,842 |
| 724.10 - Clerk of Court - Personnel Services | | 14,485 | | | | | | | | | 14,485 |
| 724.30 - Clerk of Court - Operating Expenses | | 1,219 | | | | | | | | | 1,219 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 733.10 - Misdemeanor Probation - Personnel Services | 43,147 | | | | | | | | | | 43,147 |
| 733.30 - Misdemeanor Probation - Operating Expenses | 3,656 | | | | | | | | | | 3,656 |
| 744.10 - Clerk of Court - Personnel Services | | 13,062 | | | | | | | | | 13,062 |
| 744.30 - Clerk of Court - Operating Expenses | | 893 | | | | | | | | | 893 |
| 764.10 - Clerk of Court - Personnel Services | | 45,724 | | | | | | | | | 45,724 |
| 764.30 - Clerk of Court - Operating Expenses | | 1,710 | | | | | | | | | 1,710 |
| Grand Total | 7,314,194 | 10,826,730 | | | | | | | | | 18,140,924 |

Data Element Worksheet Report for FYE: 2017, Calhoun

Affiliates Report for FYE 2017

| Affiliated Entity | Type | Total Revenues | Total Expenditures | Total Debt |
|---|---------------------------|----------------|--------------------|------------|
| Special District - Industrial Development Authority of Calhoun County | Blended in Primary Report | \$506,737 | \$512,734 | \$0 |

