

Unit Information

Unit Type: County

Year: 2018

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: 6/21/2019

Audit Received Date: 6/24/2019

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$0

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/19/2019

Auditor Name: Carr, Riggs & Ingram, LLC

Address:

4267 Lafayette Street
Marianna, Florida 32447

Certification

Chief Financial Officer

Name: Carla A. Hand

Title: Clerk of the Circuit Court and County
Comptroller

Chairman/Elected Official

Name: Gene Bailey

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?

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Revenues Report for FYE 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	3,907,041										3,907,041
312300 - County Ninth-Cent Voted Fuel Tax		25,615									25,615
312410 - First Local Option Fuel Tax		301,901									301,901
312600 - Discretionary Sales Surtaxes	755,534										755,534
315000 - Communications Service Tax (Chapter 202)	53,031										53,031
316000 - Local Business Tax (Chapter 205)	7,450										7,450
322000 - Building Permits	65,298										65,298
329000 - Other Permits, Fees & Special Assessments	6,050	5,230									11,280
331100 - Federal Grant - General Government	13,165										13,165
331200 - Federal Grant - Public Safety	80,245										80,245
331390 - Federal Grant - Other Physical Environment		50,928									50,928
331490 - Federal Grant - Other Transportation		510,719									510,719
331500 - Federal Grant - Economic Environment	4,368	776,243									780,611
331650 - Federal Grant - Child Support Reimbursement	102,179										102,179
333000 - Federal Payments In Lieu Of Taxes	2,420	713									3,133
334100 - State Grant - General Government	280,766	34,681									315,447
334200 - State Grant - Public Safety	83,200	36,359									119,559
334340 - State Grant - Garbage/Solid Waste		72,144									72,144
334410 - State Grant - Airport Development		68,327									68,327
334490 - State Grant - Other Transportation	1,456	3,563,452									3,564,908
334610 - State Grant - Health or Hospitals	38,690	65,702									104,392
334820 - Article V Clerk of Court Trust Fund		303,744									303,744
335120 - State Revenue Sharing - Proceeds	297,643										297,643
335130 - State Revenue Sharing - Insurance Agents County Licenses	16,552										16,552
335140 - State Revenue Sharing - Mobile Home Licenses	3,848										3,848
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	721										721
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	1,792,183										1,792,183
335190 - State Revenue Sharing - Other General Government	376,605										376,605
335220 - State Revenue Sharing - Enhanced 911 Fee	14,699	95,263									109,962
335490 - State Revenue Sharing - Other Transportation		944,442									944,442
335500 - State Revenue Sharing - Economic Environment		253,207									253,207
335900 - State Revenue Sharing - Other		240,882									240,882
336000 - State Payments In Lieu of Taxes	140										140
337200 - Local Government Unit Grant - Public Safety	106,438										106,438
337700 - Local Government Unit Grant - Culture/Recreation	29,000	41,252									70,252
339000 - Payments From Other Local Units In Lieu Of Taxes	3,516										3,516
341100 - Service Charge - Recording Fees	37,557	3,920									41,477
341150 - Public Records Modernization Trust Fund		11,269									11,269
341510 - Fees remitted to County from Tax Collector	151,318										151,318
341520 - Fees remitted to County from Sheriff	17,210										17,210
341560 - Fees remitted to County from Property Appraiser	900										900
341900 - Other General Government Charges and Fees	13,121										13,121
342100 - Service Charge - Law Enforcement Services	14,944	57,012									71,956

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		99,471									99,471
342900 - Service Charge - Other Public Safety Charges and Fees	12,670	1,967									14,637
347200 - Service Charge - Parks and Recreation	1										1
347900 - Service Charge - Other Culture/Recreation Charges		153,788									153,788
348120 - County Court Criminal - Service Charges		2,922									2,922
348130 - County Court Criminal - Court Costs		12,993									12,993
348220 - Circuit Court Criminal - Service Charges		880									880
348230 - Circuit Court Criminal - Court Costs		13,385									13,385
348310 - County Court Civil - Filing Fees		40,410									40,410
348320 - County Court Civil - Service Charges		106									106
348410 - Circuit Court Civil - Filing Fees		20,943									20,943
348420 - Circuit Court Civil - Service Charges		2,397									2,397
348480 - Circuit Court Civil - Fees and Service Charges		906									906
348520 - Traffic Court - Service Charges		4,253									4,253
348530 - Traffic Court - Court Costs		20,011									20,011
348610 - Juvenile Court - Filing Fees		780									780
348620 - Juvenile Court - Service Charges		20									20
348710 - Probate Court - Filing Fees		9,500									9,500
348720 - Probate Court - Service Charges		76									76
348880 - Probation/Alternatives	36,148										36,148
348924 - Juvenile Alternative Programs		2,401									2,401
348930 - State Court Facility Surcharge (\$30)		10,696									10,696
348931 - Traffic Surcharge		1,832									1,832
351100 - Judgments and Fines - As Decided by County Court Criminal		13,198									13,198
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		26,587									26,587
351500 - Judgments and Fines - As Decided by Traffic Court		14,114									14,114
351700 - Intergovernmental Radio Communication Program		4,028									4,028
351900 - Judgments and Fines - Other Court Ordered		11,570									11,570
361100 - Interest	80,765	2,165									82,930
362000 - Rents and Royalties	700	114,769									115,469
366000 - Contributions and Donations from Private Sources	1,100	36,765									37,865
369900 - Other Miscellaneous Revenues	28,655	63,694									92,349
381000 - Inter-Fund Group Transfers In		610,848									610,848
Grand Total	8,668,077	8,760,480									17,428,557

Expenditures Report for FYE 2018

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	298,774										298,774
511.30 - Legislative - Operating Expenses	16,455										16,455
512.10 - Executive - Personnel Services	122,612										122,612
512.30 - Executive - Operating Expenses	3,226										3,226

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.60 - Executive - Capital Outlay	1,130										1,130
513.10 - Financial and Administrative - Personnel Services	1,209,875										1,209,875
513.30 - Financial and Administrative - Operating Expenses	593,592	10,360									603,952
513.60 - Financial and Administrative - Capital Outlay	46,486										46,486
514.30 - Legal Counsel - Operating Expenses	21,789										21,789
515.30 - Comprehensive Planning - Operating Expenses	35,073										35,073
519.10 - Other General Government - Personnel Services	290,671										290,671
519.30 - Other General Government - Operating Expenses	336,206										336,206
519.60 - Other General Government - Capital Outlay	971,550										971,550
519.60 - Other General Government - Capital Outlay		24,654									24,654
521.10 - Law Enforcement - Personnel Services	1,106,610										1,106,610
521.30 - Law Enforcement - Operating Expenses	315,701	45,261									360,962
521.60 - Law Enforcement - Capital Outlay	77,607	126,042									203,649
522.10 - Fire Control - Personnel Services	7,371										7,371
522.30 - Fire Control - Operating Expenses	143,762										143,762
522.60 - Fire Control - Capital Outlay	5,000										5,000
523.10 - Detention/Corrections - Personnel Services	335,038	11,511									346,549
523.30 - Detention/Corrections - Operating Expenses	582,465	14,185									596,650
523.60 - Detention/Corrections - Capital Outlay		12,432									12,432
524.10 - Protective Inspections - Personnel Services	59,298										59,298
524.30 - Protective Inspections - Operating Expenses	2,891										2,891
525.10 - Emergency and Disaster Relief - Personnel Services	26,690										26,690
525.30 - Emergency and Disaster Relief - Operating Expenses	318,438										318,438
526.30 - Ambulance and Rescue Services - Operating Expenses	241,200										241,200
526.60 - Ambulance and Rescue Services - Capital Outlay		87,602									87,602
527.30 - Medical Examiners - Operating Expenses	48,236										48,236
529.10 - Other Public Safety - Personnel Services	158,621	199,852									358,473
529.30 - Other Public Safety - Operating Expenses	11,028	85,776									96,804
529.60 - Other Public Safety - Capital Outlay		900									900
537.10 - Conservation/Resource Management - Personnel Services	87,284										87,284
537.30 - Conservation/Resource Management - Operating Expenses	9,525										9,525
537.60 - Conservation/Resource Management - Capital Outlay	1,415										1,415
538.30 - Flood Control/Stormwater Control - Operating Expenses	1,099										1,099
538.60 - Flood Control/Stormwater Control - Capital Outlay		104,685									104,685
539.10 - Other Physical Environment - Personnel Services		42,654									42,654
539.30 - Other Physical Environment - Operating Expenses		28,788									28,788
541.10 - Road/Street Facilities - Personnel Services	204	633,758									633,962
541.30 - Road/Street Facilities - Operating Expenses	28,223	1,323,051									1,351,274
541.60 - Road/Street Facilities - Capital Outlay		4,023,886									4,023,886
542.10 - Airports - Personnel Services		61,885									61,885
542.30 - Airports - Operating Expenses		218,667									218,667
542.60 - Airports - Capital Outlay		113,072									113,072
552.10 - Industry Development - Personnel Services	13,562										13,562
552.30 - Industry Development - Operating Expenses	15,000										15,000
553.10 - Veterans Services - Personnel Services	22,960										22,960
553.30 - Veterans Services - Operating Expenses	1,611										1,611
554.10 - Housing and Urban Development - Personnel Services	45,463										45,463
554.30 - Housing and Urban Development - Operating Expenses	-45,462	254,233									208,771

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
562.10 - Health - Personnel Services	34,200										34,200
562.30 - Health - Operating Expenses	27,036										27,036
562.80 - Health - Grants and Aids	40,000										40,000
564.30 - Public Assistance - Operating Expenses	305,462										305,462
569.30 - Other Human Services - Operating Expenses	4,150										4,150
571.10 - Libraries - Personnel Services		514,596									514,596
571.30 - Libraries - Operating Expenses		152,833									152,833
571.60 - Libraries - Capital Outlay		20,643									20,643
572.30 - Parks/Recreation - Operating Expenses	70,633										70,633
572.60 - Parks/Recreation - Capital Outlay		751									751
572.80 - Parks/Recreation - Grants and Aids	12,500										12,500
573.30 - Cultural Services - Operating Expenses		3,250									3,250
579.30 - Other Culture/Recreation - Operating Expenses		50,000									50,000
581.90 - Interfund Transfers Out - Other Uses	590,871	19,977									610,848
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses		51,114									51,114
601.30 - Court Administration - Operating Expenses	8,593										8,593
601.60 - Court Administration - Capital Outlay	1,277										1,277
602.30 - State Attorney Administration - Operating Expenses	23,906										23,906
602.60 - State Attorney Administration - Capital Outlay	1,448										1,448
603.30 - Public Defender Administration - Operating Expenses	4,892										4,892
604.10 - Clerk of Court Administration - Personnel Services		156,023									156,023
604.30 - Clerk of Court Administration - Operating Expenses	5,190	9,320									14,510
605.30 - Judicial Support - Operating Expenses	10,506										10,506
605.60 - Judicial Support - Capital Outlay	1,277										1,277
608.10 - Jury Management - Personnel Services		5,636									5,636
608.30 - Jury Management - Operating Expenses		4,414									4,414
614.10 - Clerk of Court - Personnel Services		45,541									45,541
614.30 - Clerk of Court - Operating Expenses		3,547									3,547
634.10 - Clerk of Court - Personnel Services		20,388									20,388
634.30 - Clerk of Court - Operating Expenses		1,061									1,061
654.10 - Clerk of Court - Personnel Services	51,231	13,667									64,898
654.30 - Clerk of Court - Operating Expenses	2,457	1,820									4,277
674.10 - Clerk of Court - Personnel Services		15,629									15,629
674.30 - Clerk of Court - Operating Expenses		480									480
682.30 - Alternative Dispute Resolutions - Operating Expenses	2,556										2,556
685.30 - Guardian ad Litem - Operating Expenses	1,521										1,521
689.10 - Other Circuit Court-Juvenile - Personnel Services		2,327									2,327
689.30 - Other Circuit Court-Juvenile - Operating Expenses		1,016									1,016
694.10 - Clerk of Court - Personnel Services		13,235									13,235
694.30 - Clerk of Court - Operating Expenses		556									556
711.10 - Courthouse Security - Personnel Services		13,070									13,070
712.30 - Courthouse Facilities - Operating Expenses		3,675									3,675
712.60 - Courthouse Facilities - Capital Outlay		30,129									30,129
713.30 - Information Systems - Operating Expenses		24,177									24,177
715.30 - Legal Aid - Operating Expenses	1,934										1,934
724.10 - Clerk of Court - Personnel Services		17,431									17,431
724.30 - Clerk of Court - Operating Expenses		1,305									1,305
733.10 - Misdemeanor Probation - Personnel Services	43,986										43,986

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
733.30 - Misdemeanor Probation - Operating Expenses	3,878										3,878
744.10 - Clerk of Court - Personnel Services		11,030									11,030
744.30 - Clerk of Court - Operating Expenses		658									658
764.10 - Clerk of Court - Personnel Services		44,453									44,453
764.30 - Clerk of Court - Operating Expenses		1,656									1,656
Grand Total	8,817,783	8,678,662									17,496,445

Data Element Worksheet Report for FYE: 2018, Calhoun

Affiliates Report for FYE 2018

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Industrial Development Authority of Calhoun County	Blended in Primary Report	\$356,678	\$393,624	

