

Unit Information

Unit Type: County

Year: 2019

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: Verified By DFS

AFR Received Date: 9/30/2020

Audit Received Date: 9/30/2020

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$0

Audit Information

Was an audit performed? Yes

Audit Performed Date: 9/9/2020

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: Scott Monlyn

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 2019

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	3,923,881										3,923,881
312300 - County Ninth-Cent Voted Fuel Tax		25,349									25,349
312410 - First Local Option Fuel Tax		327,460									327,460
312600 - Discretionary Sales Surtaxes	902,472										902,472
315000 - Communications Service Tax (Chapter 202)	42,960										42,960
316000 - Local Business Tax (Chapter 205)	30,075										30,075
322000 - Building Permits	123,919										123,919
329000 - Other Permits, Fees & Special Assessments	7,075	5,443									12,518
331100 - Federal Grant - General Government	13,165										13,165
331200 - Federal Grant - Public Safety	321,799										321,799
331490 - Federal Grant - Other Transportation		252,847									252,847
331500 - Federal Grant - Economic Environment		42,124									42,124
331650 - Federal Grant - Child Support Reimbursement	93,534										93,534
333000 - Federal Payments In Lieu Of Taxes	1,818	662									2,480
334100 - State Grant - General Government		42,986									42,986
334200 - State Grant - Public Safety	101,423	57,594									159,017
334340 - State Grant - Garbage/Solid Waste		73,393									73,393
334410 - State Grant - Airport Development		1,063,439									1,063,439
334490 - State Grant - Other Transportation		1,580,504									1,580,504
334610 - State Grant - Health or Hospitals	34,481	34,299									68,780
334820 - Article V Clerk of Court Trust Fund		170,158									170,158
335120 - State Revenue Sharing - Proceeds	315,754										315,754
335130 - State Revenue Sharing - Insurance Agents County Licenses	20,062										20,062
335140 - State Revenue Sharing - Mobile Home Licenses	6,430										6,430
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	594										594
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	1,898,815										1,898,815
335190 - State Revenue Sharing - Other General Government	385,858										385,858
335220 - State Revenue Sharing - Enhanced 911 Fee	2,266	131,021									133,287
335490 - State Revenue Sharing - Other Transportation		953,495									953,495
335500 - State Revenue Sharing - Economic Environment		506,608									506,608
335900 - State Revenue Sharing - Other		245,783									245,783
336000 - State Payments In Lieu of Taxes	139										139
337200 - Local Government Unit Grant - Public Safety	158,664										158,664
337700 - Local Government Unit Grant - Culture/Recreation	25,669	40,852									66,521
339000 - Payments From Other Local Units In Lieu Of Taxes	3,535										3,535
341100 - Service Charge - Recording Fees	43,079	4,664									47,743
341150 - Public Records Modernization Trust Fund		12,747									12,747
341510 - Fees remitted to County from Tax Collector	158,977										158,977
341520 - Fees remitted to County from Sheriff	22,390										22,390
341560 - Fees remitted to County from Property Appraiser	1,000										1,000
341900 - Other General Government Charges and Fees	17,266										17,266
342100 - Service Charge - Law Enforcement Services	69,745	62,692									132,437
342400 - Service Charge - Emergency Management Service Fees/Charges		45,529									45,529

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342900 - Service Charge - Other Public Safety Charges and Fees	11,075	2,576									13,651
347200 - Service Charge - Parks and Recreation	1										1
348120 - County Court Criminal - Service Charges		2,281									2,281
348130 - County Court Criminal - Court Costs		11,980									11,980
348220 - Circuit Court Criminal - Service Charges		853									853
348230 - Circuit Court Criminal - Court Costs		13,013									13,013
348310 - County Court Civil - Filing Fees		49,210									49,210
348320 - County Court Civil - Service Charges		147									147
348410 - Circuit Court Civil - Filing Fees		36,959									36,959
348420 - Circuit Court Civil - Service Charges		1,445									1,445
348480 - Circuit Court Civil - Fees and Service Charges		780									780
348520 - Traffic Court - Service Charges		2,531									2,531
348530 - Traffic Court - Court Costs		12,294									12,294
348610 - Juvenile Court - Filing Fees		1,365									1,365
348620 - Juvenile Court - Service Charges		16									16
348630 - Juvenile Court - Court Costs		50									50
348710 - Probate Court - Filing Fees		9,635									9,635
348720 - Probate Court - Service Charges		140									140
348880 - Probation/Alternatives	35,259										35,259
348924 - Juvenile Alternative Programs		1,614									1,614
348930 - State Court Facility Surcharge (\$30)		6,607									6,607
348931 - Traffic Surcharge		1,071									1,071
351100 - Judgments and Fines - As Decided by County Court Criminal		11,378									11,378
351200 - Judgments and Fines - As Decided by Circuit Court Criminal		35,303									35,303
351500 - Judgments and Fines - As Decided by Traffic Court		12,111									12,111
351700 - Intergovernmental Radio Communication Program		3,589									3,589
351900 - Judgments and Fines - Other Court Ordered		12,135									12,135
361100 - Interest	154,130	23,497									177,627
362000 - Rents and Royalties	700	64,555									65,255
364000 - Disposition of Fixed Assets	8,550										8,550
366000 - Contributions and Donations from Private Sources		47,539									47,539
369900 - Other Miscellaneous Revenues	147,071	2,023,532									2,170,603
381000 - Inter-Fund Group Transfers In		567,963									567,963
Grand Total	9,314,381	8,635,818									17,950,199

Expenditures Report for FYE 2019

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	304,398										304,398
511.30 - Legislative - Operating Expenses	19,213										19,213
512.10 - Executive - Personnel Services	30,634										30,634
512.30 - Executive - Operating Expenses	2,015										2,015

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
512.60 - Executive - Capital Outlay	52,223										52,223
513.10 - Financial and Administrative - Personnel Services	1,236,804										1,236,804
513.30 - Financial and Administrative - Operating Expenses	592,876	30,084									622,960
513.60 - Financial and Administrative - Capital Outlay	43,665										43,665
514.30 - Legal Counsel - Operating Expenses	25,541										25,541
515.30 - Comprehensive Planning - Operating Expenses	39,777										39,777
519.10 - Other General Government - Personnel Services	220,672										220,672
519.30 - Other General Government - Operating Expenses	280,682										280,682
519.60 - Other General Government - Capital Outlay		13,106									13,106
521.10 - Law Enforcement - Personnel Services	1,268,860										1,268,860
521.30 - Law Enforcement - Operating Expenses	394,393	21,347									415,740
521.60 - Law Enforcement - Capital Outlay	293,946	54,825									348,771
522.10 - Fire Control - Personnel Services	5,894										5,894
522.30 - Fire Control - Operating Expenses	155,221										155,221
522.60 - Fire Control - Capital Outlay	4,339										4,339
523.10 - Detention/Corrections - Personnel Services	356,734	2,921									359,655
523.30 - Detention/Corrections - Operating Expenses	432,249	6,720									438,969
523.60 - Detention/Corrections - Capital Outlay		34,782									34,782
524.10 - Protective Inspections - Personnel Services	51,138										51,138
524.30 - Protective Inspections - Operating Expenses	4,021										4,021
525.10 - Emergency and Disaster Relief - Personnel Services	272,774										272,774
525.30 - Emergency and Disaster Relief - Operating Expenses	94,994										94,994
526.30 - Ambulance and Rescue Services - Operating Expenses	240,000										240,000
526.60 - Ambulance and Rescue Services - Capital Outlay		184,298									184,298
527.30 - Medical Examiners - Operating Expenses	39,228										39,228
529.10 - Other Public Safety - Personnel Services	148,041	381,322									529,363
529.30 - Other Public Safety - Operating Expenses	49,701	99,279									148,980
529.60 - Other Public Safety - Capital Outlay		21,900									21,900
537.10 - Conservation/Resource Management - Personnel Services	81,432										81,432
537.30 - Conservation/Resource Management - Operating Expenses	7,217										7,217
537.60 - Conservation/Resource Management - Capital Outlay	80,650										80,650
538.60 - Flood Control/Stormwater Control - Capital Outlay		255,579									255,579
539.10 - Other Physical Environment - Personnel Services		45,331									45,331
539.30 - Other Physical Environment - Operating Expenses		220,708									220,708
541.10 - Road/Street Facilities - Personnel Services		558,255									558,255
541.30 - Road/Street Facilities - Operating Expenses		490,966									490,966
541.60 - Road/Street Facilities - Capital Outlay		1,817,899									1,817,899
542.10 - Airports - Personnel Services		51,737									51,737
542.30 - Airports - Operating Expenses		71,937									71,937
542.60 - Airports - Capital Outlay		1,092,075									1,092,075
552.10 - Industry Development - Personnel Services	13,002										13,002
552.30 - Industry Development - Operating Expenses	15,000										15,000
553.10 - Veterans Services - Personnel Services	22,033										22,033
553.30 - Veterans Services - Operating Expenses	1,277										1,277
554.10 - Housing and Urban Development - Personnel Services	50,670										50,670
554.30 - Housing and Urban Development - Operating Expenses	-41,869	508,164									466,295
562.10 - Health - Personnel Services	20,649										20,649
562.30 - Health - Operating Expenses	18,489										18,489

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
562.80 - Health - Grants and Aids	40,000										40,000
564.30 - Public Assistance - Operating Expenses	301,248										301,248
569.30 - Other Human Services - Operating Expenses	2,000										2,000
571.10 - Libraries - Personnel Services		490,559									490,559
571.30 - Libraries - Operating Expenses		129,307									129,307
572.30 - Parks/Recreation - Operating Expenses	35,723	47,192									82,915
572.80 - Parks/Recreation - Grants and Aids	10,000										10,000
581.90 - Interfund Transfers Out - Other Uses	542,953	25,010									567,963
587.30 - Clerk of Court Excess Fee Functions - Operating Expenses		37,855									37,855
601.30 - Court Administration - Operating Expenses	10,770										10,770
602.30 - State Attorney Administration - Operating Expenses	22,085										22,085
602.60 - State Attorney Administration - Capital Outlay	1,345										1,345
603.30 - Public Defender Administration - Operating Expenses	4,044										4,044
604.10 - Clerk of Court Administration - Personnel Services		168,607									168,607
604.30 - Clerk of Court Administration - Operating Expenses	5,591	6,729									12,320
605.30 - Judicial Support - Operating Expenses	9,505										9,505
605.60 - Judicial Support - Capital Outlay	1,749										1,749
608.10 - Jury Management - Personnel Services		5,852									5,852
608.30 - Jury Management - Operating Expenses		1,838									1,838
614.10 - Clerk of Court - Personnel Services		45,133									45,133
614.30 - Clerk of Court - Operating Expenses		1,518									1,518
634.10 - Clerk of Court - Personnel Services		19,578									19,578
634.30 - Clerk of Court - Operating Expenses		593									593
654.10 - Clerk of Court - Personnel Services	46,801	26,658									73,459
654.30 - Clerk of Court - Operating Expenses	3,287	1,211									4,498
674.10 - Clerk of Court - Personnel Services		16,897									16,897
674.30 - Clerk of Court - Operating Expenses		522									522
682.30 - Alternative Dispute Resolutions - Operating Expenses	6,311										6,311
685.30 - Guardian ad Litem - Operating Expenses	1,551										1,551
689.10 - Other Circuit Court-Juvenile - Personnel Services		2,329									2,329
689.30 - Other Circuit Court-Juvenile - Operating Expenses		224									224
694.10 - Clerk of Court - Personnel Services		11,852									11,852
694.30 - Clerk of Court - Operating Expenses		656									656
713.30 - Information Systems - Operating Expenses		30,690									30,690
715.30 - Legal Aid - Operating Expenses	1,963										1,963
724.10 - Clerk of Court - Personnel Services		21,229									21,229
724.30 - Clerk of Court - Operating Expenses		1,453									1,453
733.10 - Misdemeanor Probation - Personnel Services	44,171										44,171
733.30 - Misdemeanor Probation - Operating Expenses	2,846										2,846
744.10 - Clerk of Court - Personnel Services		18,434									18,434
744.30 - Clerk of Court - Operating Expenses		1,127									1,127
761.30 - Court Administration - Operating Expenses		1,435									1,435
764.10 - Clerk of Court - Personnel Services		45,118									45,118
Grand Total	8,022,526	7,122,841									15,145,367

Affiliates Report for FYE 2019

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Industrial Development Authority of Calhoun County	Blended in Primary Report	\$1,170,116	\$1,215,749	\$0