

### Unit Information

Unit Type: County

Year: 2015

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: 6/28/2016

Audit Received Date: 6/28/2016

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$9,437,839

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/11/2016

Auditor Name: Powell & Jones CPA

Address:

1359 SW MAIN BLVD  
LAKE CITY, FL. 32025

### Certification

#### Chief Financial Officer

Name: Danielle Beard

Title: Finance Director

#### Chairman/Elected Official

Name: Sylvester "Bucky" Nash

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 2015

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	17,804,345										17,804,345
312100 - Local Option Taxes		1,002,363									1,002,363
312300 - County Ninth-Cent Voted Fuel Tax		618,464									618,464
312410 - First Local Option Fuel Tax		1,649,795	800,000								2,449,795
312600 - Discretionary Sales Surtaxes	4,491,217	2,375,000									6,866,217
315000 - Communications Service Tax (Chapter 202)		323,726									323,726
316000 - Local Business Tax (Chapter 205)		18,150									18,150
322000 - Building Permits		200,309									200,309
323700 - Franchise Fee - Solid Waste		120,292									120,292
325100 - Special Assessments - Capital Improvement				39,921							39,921
325200 - Special Assessments - Charges for Public Services		8,522,597									8,522,597
329000 - Other Permits, Fees & Special Assessments	18,336	147,824				9,924					176,084
331200 - Federal Grant - Public Safety	257,777	172,485									430,262
331500 - Federal Grant - Economic Environment		169,906									169,906
331690 - Federal Grant - Other Human Services		100,621									100,621
331700 - Federal Grant - Culture/Recreation		500									500
331900 - Federal Grant - Other		3,275									3,275
333000 - Federal Payments In Lieu Of Taxes	151,619	116,042									267,661
334100 - State Grant - General Government	1,340										1,340
334200 - State Grant - Public Safety	235,253	25,464									260,717
334340 - State Grant - Garbage/Solid Waste						90,909					90,909
334490 - State Grant - Other Transportation				3,237,007							3,237,007
334500 - State Grant - Economic Environment		365,230									365,230
334620 - State Grant - Public Welfare	31,540										31,540
334700 - State Grant - Culture/Recreation	18,423	357,822									376,245
335120 - State Revenue Sharing - Proceeds	1,419,332	190,000									1,609,332
335130 - State Revenue Sharing - Insurance Agents County Licenses	24,752										24,752
335140 - State Revenue Sharing - Mobile Home Licenses		24,800									24,800
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	14,086										14,086
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	1,538,782	2,570,000									4,108,782
335190 - State Revenue Sharing - Other General Government	1,900,235	600,332									2,500,567
335290 - State Revenue Sharing - Other Public Safety		2,980									2,980
335490 - State Revenue Sharing - Other Transportation		2,156,222									2,156,222
337100 - Local Government Unit Grant - General Government		111,201									111,201
337300 - Local Government Unit Grant - Physical Environment						170,882					170,882
337500 - Local Government Unit Grant - Economic Environment		10,000									10,000
341100 - Service Charge - Recording Fees		152,336									152,336
341150 - Public Records Modernization Trust Fund		88,494									88,494
341510 - Fees remitted to County from Tax Collector	235,645										235,645
341520 - Fees remitted to County from Sheriff	98,033										98,033
341800 - County Officer Commission and Fees		1,742,045									1,742,045
341900 - Other General Government Charges and Fees	1,155,180	5									1,155,185
342100 - Service Charge - Law Enforcement Services	314,148	51,716									365,864

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342300 - Service Charge - Housing for Prisoners	3,374										3,374
342400 - Service Charge - Emergency Management Service Fees/Charges	247,708										247,708
342500 - Service Charge - Protective Inspection Fees		15,050									15,050
342900 - Service Charge - Other Public Safety Charges and Fees	79,448	172,390									251,838
343300 - Service Charge - Water Utility						8,510					8,510
343400 - Service Charge - Garbage/Solid Waste						2,883,580					2,883,580
343500 - Service Charge - Sewer/Wastewater Utility						42,493					42,493
344900 - Service Charge - Other Transportation Charges		7,179									7,179
346400 - Service Charge - Animal Control and Shelter Fees	1,914										1,914
347100 - Service Charge - Libraries	2,432										2,432
347500 - Service Charge - Special Recreation Facilities	55,520										55,520
347900 - Service Charge - Other Culture/Recreation Charges	6,932										6,932
348110 - County Court Criminal - Filing Fees		15,790									15,790
348120 - County Court Criminal - Service Charges		7,596									7,596
348130 - County Court Criminal - Court Costs		129									129
348140 - County Court Criminal - Non-Local Fines and Forfeitures		176,807									176,807
348220 - Circuit Court Criminal - Service Charges		4,598									4,598
348230 - Circuit Court Criminal - Court Costs		90,239									90,239
348310 - County Court Civil - Filing Fees		239,934									239,934
348320 - County Court Civil - Service Charges		6,002									6,002
348340 - County Court Civil - Non-Local Fines and Forfeitures		210,290									210,290
348520 - Traffic Court - Service Charges		71,320									71,320
348530 - Traffic Court - Court Costs		625,069									625,069
348620 - Juvenile Court - Service Charges		1,739									1,739
348640 - Juvenile Court - Non-Local Fines and Forfeitures		1,218									1,218
348710 - Probate Court - Filing Fees		50,690									50,690
348720 - Probate Court - Service Charges		7,027									7,027
348850 - State Reimbursement		14,829									14,829
348924 - Juvenile Alternative Programs		30,380									30,380
348990 - Other Court Collections Transferred to BOCC	346,768	124,009									470,777
351700 - Intergovernmental Radio Communication Program	111,209										111,209
351800 - 10% of Fines to Public Records Modernization Trust Fund		129,220									129,220
351900 - Judgments and Fines - Other Court Ordered		125,289									125,289
352000 - Fines - Library	27,474										27,474
354000 - Fines - Local Ordinance Violation	824										824
359000 - Other Judgments, Fines and Forfeits		620									620
361100 - Interest	73,963	69,583		24,436		90,911					258,893
362000 - Rents and Royalties	6,000	44,589									50,589
364000 - Disposition of Fixed Assets	18,743	132,865				-124,295					27,313
365000 - Sale of Surplus Materials and Scrap	4,292	5,742				11,961					21,995
366000 - Contributions and Donations from Private Sources	41,417	25				45,510					86,952
369900 - Other Miscellaneous Revenues	293,996	560,697		2,640		18,807					876,140
381000 - Inter-Fund Group Transfers In	1,485,971	15,474,601		5,894,235		475,000					23,329,807
Grand Total	32,518,028	42,628,762	800,000	9,198,239		3,724,192					88,869,221

Expenditures Report for FYE 2015

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,275,474										1,275,474
511.30 - Legislative - Operating Expenses	368,626	79,452		8,579							456,657
511.60 - Legislative - Capital Outlay	12,719										12,719
512.10 - Executive - Personnel Services	1,233										1,233
513.10 - Financial and Administrative - Personnel Services		3,229,046									3,229,046
513.30 - Financial and Administrative - Operating Expenses	919,664	620,267		658							1,540,589
513.60 - Financial and Administrative - Capital Outlay		10,988									10,988
514.10 - Legal Counsel - Personnel Services	176,656										176,656
514.30 - Legal Counsel - Operating Expenses	7,090										7,090
519.10 - Other General Government - Personnel Services	760,250	445,989									1,206,239
519.30 - Other General Government - Operating Expenses	1,319,978	309,648									1,629,626
519.60 - Other General Government - Capital Outlay	27,256	18,013									45,269
521.10 - Law Enforcement - Personnel Services	164,452	6,923,299									7,087,751
521.30 - Law Enforcement - Operating Expenses		1,620,846									1,620,846
521.60 - Law Enforcement - Capital Outlay		483,024									483,024
522.10 - Fire Control - Personnel Services		3,570,879									3,570,879
522.30 - Fire Control - Operating Expenses		1,106,547									1,106,547
522.70 - Fire Control - Debt Service		360,626									360,626
522.80 - Fire Control - Grants and Aids		24,100									24,100
523.10 - Detention/Corrections - Personnel Services	127,641	2,903,182									3,030,823
523.30 - Detention/Corrections - Operating Expenses	364,601	1,388,419									1,753,020
523.60 - Detention/Corrections - Capital Outlay	2,316	183,602									185,918
524.10 - Protective Inspections - Personnel Services		388,380									388,380
524.30 - Protective Inspections - Operating Expenses		129,785									129,785
525.10 - Emergency and Disaster Relief - Personnel Services	1,659,066	65,041									1,724,107
525.30 - Emergency and Disaster Relief - Operating Expenses	942,850	26,978									969,828
525.60 - Emergency and Disaster Relief - Capital Outlay	545,120										545,120
526.30 - Ambulance and Rescue Services - Operating Expenses		25,464									25,464
527.30 - Medical Examiners - Operating Expenses	261,335										261,335
529.10 - Other Public Safety - Personnel Services	73,027										73,027
529.30 - Other Public Safety - Operating Expenses	27,462										27,462
533.30 - Water Utility Services - Operating Expenses						35,298					35,298
534.10 - Garbage/Solid Waste - Personnel Services						656,132					656,132
534.30 - Garbage/Solid Waste - Operating Expenses		3,465,997				1,640,704					5,106,701
535.30 - Sewer/Wastewater Services - Operating Expenses						240,265					240,265
535.70 - Sewer/Wastewater Services - Debt Service						32,935					32,935
537.10 - Conservation/Resource Management - Personnel Services	669,344										669,344
537.30 - Conservation/Resource Management - Operating Expenses	113,205										113,205
537.60 - Conservation/Resource Management - Capital Outlay	407,339										407,339
537.80 - Conservation/Resource Management - Grants and Aids	4,120										4,120
539.30 - Other Physical Environment - Operating Expenses		6,733									6,733
541.10 - Road/Street Facilities - Personnel Services		3,520,888									3,520,888
541.30 - Road/Street Facilities - Operating Expenses		2,979,642		604,841							3,584,483
541.60 - Road/Street Facilities - Capital Outlay		600,777		6,637,149							7,237,926



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.70 - Road/Street Facilities - Debt Service		206,536	716,997								923,533
552.10 - Industry Development - Personnel Services		413,774									413,774
552.30 - Industry Development - Operating Expenses		842,651									842,651
552.70 - Industry Development - Debt Service		489,798									489,798
552.80 - Industry Development - Grants and Aids	154,411	50,000									204,411
553.10 - Veterans Services - Personnel Services	9,379										9,379
553.30 - Veterans Services - Operating Expenses	2,473										2,473
554.30 - Housing and Urban Development - Operating Expenses		425,178									425,178
562.10 - Health - Personnel Services	27,095										27,095
562.30 - Health - Operating Expenses	1,598,116										1,598,116
562.60 - Health - Capital Outlay	28,856										28,856
562.80 - Health - Grants and Aids	460,214										460,214
563.80 - Mental Health - Grants and Aids	204,750										204,750
564.80 - Public Assistance - Grants and Aids	166,759										166,759
569.80 - Other Human Services - Grants and Aids	80,000										80,000
571.10 - Libraries - Personnel Services	357,880	624,488									982,368
571.30 - Libraries - Operating Expenses	210,050	130,210									340,260
572.10 - Parks/Recreation - Personnel Services	169,890										169,890
572.30 - Parks/Recreation - Operating Expenses	518,547										518,547
572.60 - Parks/Recreation - Capital Outlay	206,133			118,298							324,431
572.80 - Parks/Recreation - Grants and Aids	2,005										2,005
573.30 - Cultural Services - Operating Expenses	236,736										236,736
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
575.30 - Special Facilities - Operating Expenses	244,611										244,611
575.60 - Special Facilities - Capital Outlay	262,309										262,309
581.90 - Interfund Transfers Out - Other Uses	20,557,233	2,772,574									23,329,807
601.10 - Court Administration - Personnel Services		1,261,243									1,261,243
601.30 - Court Administration - Operating Expenses		50,891									50,891
601.60 - Court Administration - Capital Outlay		73,588									73,588
602.30 - State Attorney Administration - Operating Expenses		87,560									87,560
603.30 - Public Defender Administration - Operating Expenses		21,211									21,211
604.10 - Clerk of Court Administration - Personnel Services		125,555									125,555
604.30 - Clerk of Court Administration - Operating Expenses		272,370									272,370
605.30 - Judicial Support - Operating Expenses		50,549									50,549
608.30 - Jury Management - Operating Expenses		42,567									42,567
684.30 - Juvenile Drug Court - Operating Expenses		25,959									25,959
685.30 - Guardian ad Litem - Operating Expenses		39,127									39,127
713.30 - Information Systems - Operating Expenses		70,434									70,434
713.60 - Information Systems - Capital Outlay		70,785									70,785
714.30 - Public Law Library - Operating Expenses		4,171									4,171
715.30 - Legal Aid - Operating Expenses		13,885									13,885
724.30 - Clerk of Court - Operating Expenses		120,716									120,716
Grand Total	35,735,771	42,788,432	716,997	7,369,525		2,605,334					89,216,059



Affiliates Report for FYE 2015

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