

### Unit Information

Unit Type: County

Year: 2020

Unit Name: Columbia

Unit Dependency:

Unit Status: Active

### Location Information

Name: Mr. Ben Scott

Title: Finance Director

Phone: (386) 719-1452

Address:

135 NE Hernando Ave.  
Room 203  
Lake City, FL 32055

### Contact Information

Name: Mr. Ben Scott

Title: Finance Director

Phone: (386) 719-1452

Email: ben\_scott@columbiacountyfla.com

Address:

135 NE Hernando Ave.  
Room 203  
Lake City, FL 32055

### AFR Details

#### Original AFR

AFR Status: Verified By DFS

AFR Received Date: 6/28/2021

Audit Received Date: 6/24/2021

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$13,468,881

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/27/2021

Auditor Name: Powell & Jones CPA

Address:

1359 SW MAIN BLVD.  
LAKE CITY, FL 32024

### Certification

#### Chief Financial Officer

Name: James M. Swisher, Jr.

Title: Clerk of Courts and Comptroller

#### Chairman/Elected Official

Name: Rocky D. Ford

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 2020

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	22,188,835										22,188,835
312100 - Local Option Taxes		1,338,360									1,338,360
312300 - County Ninth-Cent Voted Fuel Tax		783,987									783,987
312410 - First Local Option Fuel Tax		890,000	685,000	1,541,484							3,116,484
312600 - Discretionary Sales Surtaxes	3,531,307	5,100,000									8,631,307
315000 - Communications Service Tax (Chapter 202)		1,130,219									1,130,219
316000 - Local Business Tax (Chapter 205)		52,320									52,320
322000 - Building Permits		386,066									386,066
323700 - Franchise Fee - Solid Waste		112,893									112,893
325100 - Special Assessments - Capital Improvement				17,068							17,068
325200 - Special Assessments - Charges for Public Services		9,457,785									9,457,785
329000 - Other Permits, Fees & Special Assessments	374	133,096				5,143					138,613
331100 - Federal Grant - General Government		30,499									30,499
331200 - Federal Grant - Public Safety	41,281	215,909									257,190
331350 - Federal Grant - Sewer/Wastewater						549,818					549,818
331490 - Federal Grant - Other Transportation		7,630		787,624							795,254
331650 - Federal Grant - Child Support Reimbursement		92,484									92,484
331690 - Federal Grant - Other Human Services	8,427	9,123,458									9,131,885
331900 - Federal Grant - Other		24,781									24,781
333000 - Federal Payments In Lieu Of Taxes	222,636	97,515									320,151
334200 - State Grant - Public Safety	467,717	18,167									485,884
334340 - State Grant - Garbage/Solid Waste	421					90,909					91,330
334350 - State Grant - Sewer/Wastewater						100,000					100,000
334390 - State Grant - Other Physical Environment				1,689,854							1,689,854
334490 - State Grant - Other Transportation				3,306,645							3,306,645
334500 - State Grant - Economic Environment		323,200									323,200
334620 - State Grant - Public Welfare	42,497										42,497
334700 - State Grant - Culture/Recreation		568,308									568,308
335120 - State Revenue Sharing - Proceeds	1,475,737	300,000									1,775,737
335130 - State Revenue Sharing - Insurance Agents County Licenses	27,747										27,747
335140 - State Revenue Sharing - Mobile Home Licenses		32,995									32,995
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	2,826										2,826
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	1,998,676	2,777,000	668,000								5,443,676
335190 - State Revenue Sharing - Other General Government	2,381,046	459,009									2,840,055
335290 - State Revenue Sharing - Other Public Safety		783									783
335490 - State Revenue Sharing - Other Transportation		2,286,353									2,286,353
337100 - Local Government Unit Grant - General Government		206,844									206,844
337500 - Local Government Unit Grant - Economic Environment		3,333									3,333
341100 - Service Charge - Recording Fees		231,531									231,531
341150 - Public Records Modernization Trust Fund		34,721									34,721
341520 - Fees remitted to County from Sheriff	54,783										54,783
341540 - Fees remitted to County from Clerk of County Court		284,832									284,832
341800 - County Officer Commission and Fees		2,219,906									2,219,906

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341900 - Other General Government Charges and Fees	1,285,853	57,084									1,342,937
342100 - Service Charge - Law Enforcement Services	1,127,610	62,817									1,190,427
342300 - Service Charge - Housing for Prisoners	3,334										3,334
342400 - Service Charge - Emergency Management Service Fees/Charges	282,667										282,667
342500 - Service Charge - Protective Inspection Fees		25,690									25,690
342900 - Service Charge - Other Public Safety Charges and Fees		323,162									323,162
343300 - Service Charge - Water Utility						75,649					75,649
343400 - Service Charge - Garbage/Solid Waste						3,690,595					3,690,595
343600 - Service Charge - Water/Sewer Combination Utility						58,529					58,529
344900 - Service Charge - Other Transportation Charges		4,685									4,685
346400 - Service Charge - Animal Control and Shelter Fees	1,912										1,912
347100 - Service Charge - Libraries		7,408									7,408
347500 - Service Charge - Special Recreation Facilities	3,199										3,199
347900 - Service Charge - Other Culture/Recreation Charges				29,975							29,975
348110 - County Court Criminal - Filing Fees		410									410
348120 - County Court Criminal - Service Charges		3,567									3,567
348130 - County Court Criminal - Court Costs		393									393
348140 - County Court Criminal - Non-Local Fines and Forfeitures		144,975									144,975
348220 - Circuit Court Criminal - Service Charges		2,946									2,946
348230 - Circuit Court Criminal - Court Costs		103,441									103,441
348310 - County Court Civil - Filing Fees		296,045									296,045
348320 - County Court Civil - Service Charges		2,313									2,313
348520 - Traffic Court - Service Charges		59,850									59,850
348530 - Traffic Court - Court Costs		331,822									331,822
348620 - Juvenile Court - Service Charges		2,568									2,568
348710 - Probate Court - Filing Fees		47,625									47,625
348720 - Probate Court - Service Charges		8,473									8,473
348850 - State Reimbursement		214,975									214,975
348924 - Juvenile Alternative Programs		16,423									16,423
348931 - Traffic Surcharge		2									2
348990 - Other Court Collections Transferred to BOCC	180,951	143,170									324,121
351700 - Intergovernmental Radio Communication Program	49,027										49,027
351800 - 10% of Fines to Public Records Modernization Trust Fund		74,175									74,175
351900 - Judgments and Fines - Other Court Ordered		185,128									185,128
352000 - Fines - Library		16,663									16,663
354000 - Fines - Local Ordinance Violation	5,197										5,197
359000 - Other Judgments, Fines and Forfeits		888									888
361100 - Interest	282,058	271,891	2,308	254,787		500,618					1,311,662
361400 - Gain (Loss) on Sale of Investments						3,495					3,495
362000 - Rents and Royalties	6,728	21,803									28,531
364000 - Disposition of Fixed Assets	89,325	571,519				-3,497					657,347
365000 - Sale of Surplus Materials and Scrap						14,125					14,125
366000 - Contributions and Donations from Private Sources	16,223	7,434		28,075							51,732
367000 - Licenses		17,823									17,823
369900 - Other Miscellaneous Revenues	65,807	631,514		31		42,510					739,862
381000 - Inter-Fund Group Transfers In	6,612,738	22,327,881		40,000		175,000					29,155,619

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
384000 - Debt Proceeds		922,361									922,361
Grand Total	42,456,939	65,856,158	1,355,308	7,695,543		5,302,894					122,666,842

## Expenditures Report for FYE 2020

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,294,839										1,294,839
511.30 - Legislative - Operating Expenses	388,988	36,185									425,173
512.10 - Executive - Personnel Services	756										756
513.10 - Financial and Administrative - Personnel Services		3,256,287									3,256,287
513.30 - Financial and Administrative - Operating Expenses	992,175	593,129									1,585,304
513.60 - Financial and Administrative - Capital Outlay		28,334									28,334
514.10 - Legal Counsel - Personnel Services	189,628										189,628
514.30 - Legal Counsel - Operating Expenses	8,580										8,580
519.10 - Other General Government - Personnel Services	730,847	940,903									1,671,750
519.30 - Other General Government - Operating Expenses	1,229,334	398,736		133							1,628,203
519.60 - Other General Government - Capital Outlay	49,736	36,874									86,610
521.10 - Law Enforcement - Personnel Services		9,243,716									9,243,716
521.30 - Law Enforcement - Operating Expenses		2,338,688									2,338,688
521.60 - Law Enforcement - Capital Outlay		540,210		432,470							972,680
522.10 - Fire Control - Personnel Services		4,386,346									4,386,346
522.30 - Fire Control - Operating Expenses		1,502,243									1,502,243
522.60 - Fire Control - Capital Outlay		501,176		111,673							612,849
522.70 - Fire Control - Debt Service		341,170									341,170
522.80 - Fire Control - Grants and Aids		24,100									24,100
523.10 - Detention/Corrections - Personnel Services	64,003	3,585,091		55,575							3,704,669
523.30 - Detention/Corrections - Operating Expenses	419,667	928,668		10,026							1,358,361
523.60 - Detention/Corrections - Capital Outlay		326,620		826,497							1,153,117
523.70 - Detention/Corrections - Debt Service			635,717								635,717
524.10 - Protective Inspections - Personnel Services		449,433									449,433
524.30 - Protective Inspections - Operating Expenses		114,493									114,493
524.60 - Protective Inspections - Capital Outlay		30,224									30,224
525.10 - Emergency and Disaster Relief - Personnel Services	1,691,935	76,017									1,767,952
525.30 - Emergency and Disaster Relief - Operating Expenses	575,028	31,761									606,789
525.60 - Emergency and Disaster Relief - Capital Outlay	197,056			1,423,323							1,620,379
526.30 - Ambulance and Rescue Services - Operating Expenses		6,504									6,504
527.30 - Medical Examiners - Operating Expenses	328,340										328,340
529.10 - Other Public Safety - Personnel Services	90,736					140,784					231,520
529.30 - Other Public Safety - Operating Expenses	21,682	51,713									73,395
529.60 - Other Public Safety - Capital Outlay	24,824										24,824
533.30 - Water Utility Services - Operating Expenses						31,121					31,121
534.10 - Garbage/Solid Waste - Personnel Services						770,739					770,739
534.30 - Garbage/Solid Waste - Operating Expenses		3,853,611				2,866,174					6,719,785
534.60 - Garbage/Solid Waste - Capital Outlay						17,989					17,989



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
535.30 - Sewer/Wastewater Services - Operating Expenses						759,517					759,517
535.70 - Sewer/Wastewater Services - Debt Service						19,351					19,351
537.10 - Conservation/Resource Management - Personnel Services	1,035,916										1,035,916
537.30 - Conservation/Resource Management - Operating Expenses	388,834										388,834
537.60 - Conservation/Resource Management - Capital Outlay	172,866										172,866
537.80 - Conservation/Resource Management - Grants and Aids	3,000										3,000
538.60 - Flood Control/Stormwater Control - Capital Outlay				360,684							360,684
539.60 - Other Physical Environment - Capital Outlay				46,124							46,124
541.10 - Road/Street Facilities - Personnel Services		3,729,203									3,729,203
541.30 - Road/Street Facilities - Operating Expenses		2,982,327		1,204,298							4,186,625
541.60 - Road/Street Facilities - Capital Outlay		2,232,087		4,200,960							6,433,047
541.70 - Road/Street Facilities - Debt Service		782,533	646,894								1,429,427
552.10 - Industry Development - Personnel Services		420,291									420,291
552.30 - Industry Development - Operating Expenses		476,740									476,740
552.60 - Industry Development - Capital Outlay		4,798,080									4,798,080
552.80 - Industry Development - Grants and Aids	178,971	269,727		63							448,761
553.10 - Veterans Services - Personnel Services	20,325										20,325
553.30 - Veterans Services - Operating Expenses	1,133										1,133
554.30 - Housing and Urban Development - Operating Expenses		363,060									363,060
562.10 - Health - Personnel Services	26,812										26,812
562.30 - Health - Operating Expenses	65,658										65,658
562.60 - Health - Capital Outlay	1,437,588										1,437,588
562.80 - Health - Grants and Aids	568,700										568,700
563.80 - Mental Health - Grants and Aids	240,528										240,528
564.80 - Public Assistance - Grants and Aids	296,829	578,334									875,163
569.80 - Other Human Services - Grants and Aids	80,000										80,000
571.10 - Libraries - Personnel Services		1,119,071									1,119,071
571.30 - Libraries - Operating Expenses		380,211									380,211
571.60 - Libraries - Capital Outlay		23,182									23,182
572.10 - Parks/Recreation - Personnel Services	190,122										190,122
572.30 - Parks/Recreation - Operating Expenses	52,858			63,638							116,496
572.60 - Parks/Recreation - Capital Outlay	15,183			962,034							977,217
572.80 - Parks/Recreation - Grants and Aids	54,453										54,453
573.30 - Cultural Services - Operating Expenses	263,886			9,400							273,286
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
575.10 - Special Facilities - Personnel Services	9,845										9,845
575.30 - Special Facilities - Operating Expenses	40,000			11,441							51,441
581.90 - Interfund Transfers Out - Other Uses	19,102,352	10,050,267		3,000							29,155,619
593.60 - Special Items(Loss) - Capital Outlay						3,497					3,497
601.10 - Court Administration - Personnel Services		45,578									45,578
601.30 - Court Administration - Operating Expenses		197,628									197,628
602.30 - State Attorney Administration - Operating Expenses		112,055									112,055
603.30 - Public Defender Administration - Operating Expenses		32,244									32,244
604.10 - Clerk of Court Administration - Personnel Services		242,664									242,664
604.30 - Clerk of Court Administration - Operating Expenses		258,900									258,900
604.60 - Clerk of Court Administration - Capital Outlay		1,542									1,542



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
605.30 - Judicial Support - Operating Expenses		44,119									44,119
608.10 - Jury Management - Personnel Services		43,306									43,306
608.30 - Jury Management - Operating Expenses		6,553									6,553
614.10 - Clerk of Court - Personnel Services		206,906									206,906
614.30 - Clerk of Court - Operating Expenses		8,849									8,849
634.10 - Clerk of Court - Personnel Services		99,651									99,651
634.30 - Clerk of Court - Operating Expenses		2,365									2,365
654.10 - Clerk of Court - Personnel Services		66,995									66,995
654.30 - Clerk of Court - Operating Expenses		8,628									8,628
674.10 - Clerk of Court - Personnel Services		71,071									71,071
674.30 - Clerk of Court - Operating Expenses		1,931									1,931
684.30 - Juvenile Drug Court - Operating Expenses		9,251									9,251
685.30 - Guardian ad Litem - Operating Expenses		65,460									65,460
694.10 - Clerk of Court - Personnel Services		72,335									72,335
694.30 - Clerk of Court - Operating Expenses		1,558									1,558
713.10 - Information Systems - Personnel Services		83,118									83,118
713.30 - Information Systems - Operating Expenses		124,191									124,191
714.30 - Public Law Library - Operating Expenses		941									941
715.30 - Legal Aid - Operating Expenses		22,089									22,089
724.10 - Clerk of Court - Personnel Services		175,542									175,542
724.30 - Clerk of Court - Operating Expenses		185,269									185,269
744.10 - Clerk of Court - Personnel Services		117,691									117,691
744.30 - Clerk of Court - Operating Expenses		5,925									5,925
764.10 - Clerk of Court - Personnel Services		158,191									158,191
764.30 - Clerk of Court - Operating Expenses		3,702									3,702
	Grand Total	32,551,513	64,318,593	1,282,611	9,721,339		4,609,172				112,483,228

Data Element Worksheet Report for FYE: 2020, Columbia

Affiliates Report for FYE 2020

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



