

### Unit Information

Unit Type: County

Year: 2017

Unit Name: Liberty

Unit Dependency:

Unit Status: Active

### Location Information

Name: Hon. Kathy Brown

Title: Clerk of Circuit Court

Phone: (850) 643-5404

Address:

10818 NW SR 20  
P.O. Box 399  
Bristol, FL 32321-0399

### Contact Information

Name: Mr. Christopher H. Moran, CPA

Title: CPA

Phone: (850) 510-5334

Email: cmoran@moransmithcpa.com

Address:

P.O. Box 399  
Bristol, FL 32321-0399

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 6/22/2018

Audit Received Date: 6/26/2018

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$828,335

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/18/2018

Auditor Name: Moran & Smith LLP CPAs

Address:  
15 N STEWART DRIVE  
QUINCY, FL 32351

### Certification

#### Chief Financial Officer

Name: Kathleen Brown

Title: Clerk of Court

#### Chairman/Elected Official

Name: Dexter Barber

Title: Chairman of the Board

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	2,083,481										2,083,481
312300 - County Ninth-Cent Voted Fuel Tax		53,978									53,978
312420 - Second Local Option Fuel Tax		269,070									269,070
315000 - Communications Service Tax (Chapter 202)	13,171										13,171
316000 - Local Business Tax (Chapter 205)	309,411										309,411
322000 - Building Permits	19,419										19,419
323900 - Franchise Fee - Other		50									50
331200 - Federal Grant - Public Safety	34,244										34,244
331650 - Federal Grant - Child Support Reimbursement		42,051									42,051
331810 - Federal Grant - Process Servers	1,153										1,153
331900 - Federal Grant - Other	4,960	5,273									10,233
333000 - Federal Payments In Lieu Of Taxes	420,220	36,138									456,358
334100 - State Grant - General Government	31,540										31,540
334200 - State Grant - Public Safety	255,220	268,805									524,025
334310 - State Grant - Water Supply System						116,770					116,770
334340 - State Grant - Garbage/Solid Waste	25,000	90,909									115,909
334420 - State Grant - Mass Transit		255,327									255,327
334490 - State Grant - Other Transportation		1,139,033									1,139,033
334610 - State Grant - Health or Hospitals		1,036									1,036
334690 - State Grant - Other Human Services		355,564									355,564
334700 - State Grant - Culture/Recreation	57,606										57,606
334890 - State Grant - Other Court-Related	200,000										200,000
335120 - State Revenue Sharing - Proceeds	158,714										158,714
335130 - State Revenue Sharing - Insurance Agents County Licenses	13,817										13,817
335140 - State Revenue Sharing - Mobile Home Licenses	2,768										2,768
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	102										102
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	198,250										198,250
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	524,293										524,293
335190 - State Revenue Sharing - Other General Government	1,003,363										1,003,363
335220 - State Revenue Sharing - Enhanced 911 Fee		148,295									148,295
335290 - State Revenue Sharing - Other Public Safety	175,813										175,813
335420 - State Revenue Sharing - Mass Transit		167,653		670,614							838,267
335490 - State Revenue Sharing - Other Transportation		369,103									369,103
335900 - State Revenue Sharing - Other		301,994									301,994
336000 - State Payments In Lieu of Taxes	27,859										27,859
341150 - Public Records Modernization Trust Fund		2,288									2,288
341160 - County Portion (\$2) of \$4 Additional Service Charge		6,850									6,850
341510 - Fees remitted to County from Tax Collector	3,387										3,387
341900 - Other General Government Charges and Fees	159,775										159,775
342100 - Service Charge - Law Enforcement Services	114,037										114,037
342600 - Service Charge - Ambulance Fees		217,867									217,867
342900 - Service Charge - Other Public Safety Charges and Fees	23,500										23,500
343300 - Service Charge - Water Utility						312,948					312,948
343400 - Service Charge - Garbage/Solid Waste		448,843									448,843

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
344300 - Service Charge - Mass Transit		203,954									203,954
347200 - Service Charge - Parks and Recreation	42,105										42,105
347300 - Service Charge - Cultural Services	12,632										12,632
347400 - Service Charge - Special Events	52,599										52,599
347900 - Service Charge - Other Culture/Recreation Charges	16,709										16,709
348921 - Court Innovations/Local Requirements	1,782										1,782
348922 - Legal Aid	1,782										1,782
348923 - Law Library	1,782										1,782
348924 - Juvenile Alternative Programs	1,782										1,782
348931 - Traffic Surcharge	7,717										7,717
349000 - Other Charges for Services	52,934										52,934
351100 - Judgments and Fines - As Decided by County Court Criminal	6,150	1,893									8,043
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	3,556										3,556
351800 - 10% of Fines to Public Records Modernization Trust Fund		5,415									5,415
359000 - Other Judgments, Fines and Forfeits	13,657										13,657
361100 - Interest	5,015	4,338		27,978							37,331
364000 - Disposition of Fixed Assets		5,000									5,000
369900 - Other Miscellaneous Revenues	159,806	150,257									310,063
381000 - Inter-Fund Group Transfers In	78,855	1,199,854									1,278,709
382000 - Contributions from Enterprise Operations						80,447					80,447
384000 - Debt Proceeds		268,146									268,146
Grand Total	6,319,966	6,018,984		698,592		510,165					13,547,707

## 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	249,790										249,790
511.30 - Legislative - Operating Expenses	268,464										268,464
514.30 - Legal Counsel - Operating Expenses	31,320										31,320
516.30 - Non-Court Information Systems - Operating Expenses	218,093										218,093
519.10 - Other General Government - Personnel Services	1,142,627	45,376									1,188,003
519.30 - Other General Government - Operating Expenses	340,773										340,773
519.60 - Other General Government - Capital Outlay	198,750										198,750
521.10 - Law Enforcement - Personnel Services	1,201,326	59,954									1,261,280
521.30 - Law Enforcement - Operating Expenses	233,117										233,117
521.60 - Law Enforcement - Capital Outlay	14,595										14,595
522.30 - Fire Control - Operating Expenses	50,980										50,980
522.60 - Fire Control - Capital Outlay	2,500										2,500
522.70 - Fire Control - Debt Service	9,050										9,050
523.10 - Detention/Corrections - Personnel Services	613,978										613,978
523.30 - Detention/Corrections - Operating Expenses	149,802										149,802
524.10 - Protective Inspections - Personnel Services	29,199										29,199



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
524.30 - Protective Inspections - Operating Expenses	14,755										14,755
525.10 - Emergency and Disaster Relief - Personnel Services	90,887										90,887
525.30 - Emergency and Disaster Relief - Operating Expenses	110,278										110,278
525.60 - Emergency and Disaster Relief - Capital Outlay	5,568										5,568
526.10 - Ambulance and Rescue Services - Personnel Services		316,534									316,534
526.30 - Ambulance and Rescue Services - Operating Expenses	-1,572	117,016									115,444
527.30 - Medical Examiners - Operating Expenses	29,881										29,881
529.10 - Other Public Safety - Personnel Services		59,765									59,765
529.30 - Other Public Safety - Operating Expenses	434	320,116									320,550
529.60 - Other Public Safety - Capital Outlay		8,568									8,568
533.10 - Water Utility Services - Personnel Services						151,961					151,961
533.30 - Water Utility Services - Operating Expenses	233					252,180					252,413
533.70 - Water Utility Services - Debt Service						26,078					26,078
534.10 - Garbage/Solid Waste - Personnel Services		57,368									57,368
534.30 - Garbage/Solid Waste - Operating Expenses		471,280									471,280
537.10 - Conservation/Resource Management - Personnel Services	76,116										76,116
537.30 - Conservation/Resource Management - Operating Expenses	8,754										8,754
537.80 - Conservation/Resource Management - Grants and Aids	1,000										1,000
541.10 - Road/Street Facilities - Personnel Services		822,092									822,092
541.30 - Road/Street Facilities - Operating Expenses		433,456									433,456
541.60 - Road/Street Facilities - Capital Outlay		1,254,181									1,254,181
541.70 - Road/Street Facilities - Debt Service		5,000									5,000
541.90 - Road/Street Facilities - Other Uses		2,142									2,142
544.10 - Mass Transit - Personnel Services		276,981									276,981
544.30 - Mass Transit - Operating Expenses		112,679									112,679
544.60 - Mass Transit - Capital Outlay		208,287									208,287
553.10 - Veterans Services - Personnel Services	8,635										8,635
553.30 - Veterans Services - Operating Expenses	1,656										1,656
554.30 - Housing and Urban Development - Operating Expenses		372,304									372,304
559.30 - Other Economic Development - Operating Expenses	3,750										3,750
562.10 - Health - Personnel Services	26,911										26,911
562.30 - Health - Operating Expenses	31,761										31,761
562.90 - Health - Other Uses	46,000										46,000
563.30 - Mental Health - Operating Expenses	8,500										8,500
564.80 - Public Assistance - Grants and Aids	156,240										156,240
569.90 - Other Human Services - Other Uses	10,843										10,843
571.30 - Libraries - Operating Expenses	132,933										132,933
572.30 - Parks/Recreation - Operating Expenses	53,406										53,406
572.60 - Parks/Recreation - Capital Outlay	33,341										33,341
573.10 - Cultural Services - Personnel Services	65,182										65,182
573.30 - Cultural Services - Operating Expenses	63,007										63,007
581.10 - Interfund Transfers Out - Personnel Services	328,589	389,818		628,749		12,000					1,359,156
604.10 - Clerk of Court Administration - Personnel Services		152,418									152,418
604.30 - Clerk of Court Administration - Operating Expenses		5,683									5,683
608.10 - Jury Management - Personnel Services		4,762									4,762
608.30 - Jury Management - Operating Expenses		3,957									3,957
614.10 - Clerk of Court - Personnel Services		30,191									30,191
614.30 - Clerk of Court - Operating Expenses		1,226									1,226



Account/Object Code		General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
634.10 - Clerk of Court - Personnel Services			10,984									10,984
634.30 - Clerk of Court - Operating Expenses			383									383
654.10 - Clerk of Court - Personnel Services			35,744									35,744
654.30 - Clerk of Court - Operating Expenses			778									778
674.10 - Clerk of Court - Personnel Services			3,302									3,302
674.30 - Clerk of Court - Operating Expenses			195									195
694.10 - Clerk of Court - Personnel Services			2,227									2,227
694.30 - Clerk of Court - Operating Expenses			1,469									1,469
724.10 - Clerk of Court - Personnel Services			19,486									19,486
724.30 - Clerk of Court - Operating Expenses			1,344									1,344
744.10 - Clerk of Court - Personnel Services			6,651									6,651
744.30 - Clerk of Court - Operating Expenses			300									300
764.10 - Clerk of Court - Personnel Services			31,644									31,644
764.30 - Clerk of Court - Operating Expenses			1,196									1,196
	Grand Total	6,061,452	5,646,857		628,749		442,219					12,779,277

Data Element Worksheet Report for FYE: 2017, Liberty

Affiliates Report for FYE 2017

