Unit Information Unit Type: County Year: 2021 Unit Name: Wakulla Unit Dependency: Unit Status: Active **Location Information Contact Information** Name: Mr. Greg James Name: Mr. Steve Baird Title: Clerk of Circuit Court and Comptroller Title: Finance Director Phone: (850) 926-0905 Phone: (850) 926-0349 Email: sbaird@wakullaclerk.com Address: Address: 3056 Crawfordville Highway 3056 Crawfordville Highway Crawfordville, FL 32327 Crawfordville, FL 32327

Chief Financial Officer Name: Steven Baird Title: Finance Director Title: Clerk of Court and Comptroller Yes No Have You Experienced a Financial Emergency in this year? If Yes, Have You Compiled With Section 218.503(2), Florida Statues?

AFR Details

Revision #2 AFR

AFR Status: Verified By DFS

AFR Received Date: 6/9/2022

Audit Received Date: 5/31/2022

Submission Type:

Long-Term Debt Information

Long-Term Debt: \$7,609,442

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/29/2022

Auditor Name: James Moore & Co. Certified Public Accountants and Consultants

Address:

2477 Tim Gamble Place Suite 200 Tallahassee, FL 32308

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Revenues Report for FYE 2021

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
311000 - Ad Valorem Taxes	10,693,125	0	0	0	0	0	0	0	0	C	0	10,693,125
312130 - Tourist Development Taxes	0	245,931	0	0	0	0	0	0	0	C	0	245,931
312300 - County Ninth-Cent Voted Fuel Tax	0	151,420	0	0	0	0	0	0	0	C	0	151,420
312630 - Local Government Infrastructure	0	0	0	3,447,963	0	0	0	0	0	C	0	3,447,963
Surtax	ŭ		ŭ						ŭ		, , , , , , , , , , , , , , , , , , ,	
312640 - Small County Surtax	0	2,007,773		0						C	-	2,007,773
314100 - Utility Service Tax - Electricity 315200 - Local Communications Services	2,122,707	0	0	0	0	0	0	0	0	С	0	2,122,707
Taxes	542,337	0	0	0	0	0	0	0	0	C	0	542,337
316000 - Local Business Tax (Chapter 205)	36,875	0	0	0	0	0	0	0	0	C	0	36,875
322000 - Building Permits	753,375	0	0	0	0	0	0	0	0	C	0	753,375
325200 - Special Assessments - Charges for Public Services	1,720	1,734,925	0	24,436	0	0	0	0	0	С	0	1,761,081
329500 - Other Fees & Special Assessments	908,495	20,355	0	0	0	0	0	0	0	С	0	928,850
331100 - Federal Grant - General Government	0	179,517	0	0	0	0	0	0	0	C	0	179,517
331200 - Federal Grant - Public Safety	0	44,171	0	0	0	0	0	0	0	C	0	44,171
331490 - Federal Grant - Other Transportation	23,852	0	0	0	0	0	0	0	0	C	0	23,852
331500 - Federal Grant - Economic Environment	0	434,254	0	0	0	2,293,582	0	0	0	C	0	2,727,836
331650 - Federal Grant - Child Support Reimbursement	0	56,458	0	0	0	0	0	0	0	C	0	56,458
331900 - Federal Grant - Other	0	106,698	0	0	0	0	0	0	0	C	0	106,698
334100 - State Grant - General Government	0	109,133	0	0	0	0	0	0	0	C	0	109,133
334200 - State Grant - Public Safety	0	1,037,967	0	90,517	0	0	0	0	0	C	0	1,128,484
334350 - State Grant - Sewer/Wastewater	0	0	0	50,000	0	456,463	0	0	0	C	0	506,463
334490 - State Grant - Other Transportation	0	0	0	2,853,289	0	0	0	0	0	C	0	2,853,289
334500 - State Grant - Economic Environment	0	671,821	0	0	0	264,254	0	0	0	C	0	936,075
334690 - State Grant - Other Human Services	1,756	0	0	0	0	0	0	0	0	C	0	1,756
334700 - State Grant - Culture/Recreation	83,207	1,806	0	14,321	0	0	0	0	0	C	0	99,334
335121 - County Revenue Sharing Program - Proceeds	886,780	136,192	0	0	0	0	0	0	0	С	0	1,022,972
335130 - State Revenue Sharing - Insurance Agents County Licenses	19,072	0	0	0	0	0	0	0	0	С	0	19,072
335140 - State Revenue Sharing - Mobile Home Licenses	7,335	0	0	0	0	0	0	0	0	C	0	7,335
335150 - State Revenue Sharing - Alcoholic	5,648	0	0	0	0	0	0	0	0	C	0	5,648
Beverage Licenses 335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section	446,500	0	0	0	0	0	0	0	0	C	0	446,500
212.20, F.S.) 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	4,849,531	0	0	0	0	0	0	0	0	C	0	4,849,531
335480 - State Revenue Sharing - Other Transportation	0	72,816	0	0	0	0	0	0	0	C	0	72,816
335900 - State Revenue Sharing - Other	0	256,679	0	0	0	0	0	0	0	C	0	256,679
337200 - Local Government Unit Grant - Public Safety	0	7,562	0	0	0	0	0	0	0	С	0	7,562
337700 - Local Government Unit Grant - Culture/Recreation	0	43,211	0	0	0	0	0	0	0	C	0	43,211
341100 - Service Charge - Recording Fees	258,101	267,608	0	0	0	0	0	0	0	C	0	525,709
341200 - Internal Service Fund Fees and Charges	172,766	0		0	0	0	0	0	0	C	0	172,766
341300 - Administrative Service Fees	1,350	0	0	0	0	0	0	0	0	C	0	1,350

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Account Code		General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
341510 - Fees remitte Collector	d to County from Tax	419,989	0	0	0	0	0	0	0	0	C	0	419,989
341520 - Fees remitte	d to County from Sheriff	0	96,828	0	0	0	0	0	0	0	C	0	96,828
341540 - Fees remitte County Court	d to County from Clerk of	0	228,658	0	0	0	0	0	0	0	С	0	228,658
341800 - County Office	er Commission and Fees	47,278	0	0	0	0	0	0	0	0	C	0	47,278
Services	rge - Law Enforcement	65,623	749,038	0	0	0	0	0	0	0	C	0	814,661
342300 - Service Cha Prisoners	rge - Housing for	0	818,617	0	0	0	0	0	0	0	C	0	818,617
342600 - Service Cha	S .	1,484,824	0	0	0	0	0	0	0	0	C	0	1,484,824
343400 - Service Cha Waste	rge - Garbage/Solid	0	0	0	0	0	2,631,337	0	0	0	C	0	2,631,337
343500 - Service Cha Utility	rge - Sewer/Wastewater	0	0	0	0	0	3,511,066	0	0	0	C	0	3,511,066
344100 - Service Cha	rge - Airports	2,592	0	0	0	0	0	0	0	0	C	0	2,592
346400 - Service Cha Shelter Fees	rge - Animal Control and	10,867	0	0	0	0	0	0	0	0	C	0	10,867
347200 - Service Cha Recreation	rge - Parks and	176,349	107,714	0	0	0	0	0	0	0	С	0	284,063
347400 - Service Cha	rge - Special Events	6,444	29,432	0	0	0	0	0	0	0	C	0	35,876
	rge - Special Recreation	963	0	0	0	0	0	0	0	0	C	0	963
348120 - County Cour Charges	t Criminal - Service	0	41,039	0	0	0	0	0	0	0	С	0	41,039
	t Criminal - Court Costs	0	17,489	0	0	0	0	0	0	0	C	0	17,489
348220 - Circuit Court Charges	Criminal - Service	0	53,984	0	0	0	0	0	0	0	C	0	53,984
348240 - Circuit Court Fines and Forfeitures	Criminal - Non-Local	0	191,857	0	0	0	0	0	0	0	С	0	191,857
348310 - County Cour	t Civil - Filing Fees	0	134,091	0	0	0	0	0	0	0	C	0	134,091
348320 - County Cour	t Civil - Service Charges	0	4,877	0	0	0	0	0	0	0	C	0	4,877
348520 - Traffic Court	- Service Charges	0	22,227	0	0	0	0	0	0	0	C	0	22,227
348530 - Traffic Court	- Court Costs	0	94,779	0	0	0	0	0	0	0	C	0	94,779
348620 - Juvenile Cou	ırt - Service Charges	0	2,553	0	0	0	0	0	0	0	C	0	2,553
348710 - Probate Cou	rt - Filing Fees	31,945	33,035	0	0	0	0	0	0	0	C	0	64,980
348720 - Probate Cou	rt - Service Charges	0	942	0	0	0	0	0	0	0	C	0	942
349000 - Other Charg	es for Services	12,828	0	0	0	0	0	0	0	0	C	0	12,828
351100 - Judgments a County Court Criminal	and Fines - As Decided by	0	44,349	0	0	0	0	0	0	0	C	0	44,349
351200 - Judgments a Circuit Court Criminal	and Fines - As Decided by	300	0	0	0	0	416	0	0	0	C	0	716
351500 - Judgments a	and Fines - As Decided by	0	18,120	0	0	0	0	0	0	0	C	0	18,120
354000 - Fines - Loca	l Ordinance Violation	8,980	0	0	0	0	0	0	0	0	C	0	8,980
355000 - Federal Fine	s and Forfeits	0	10,542	0	0	0	0	0	0	0	C	0	10,542
361100 - Interest		109,311	10,120	0	66	0	7,047	0	0	0	58	0	126,602
365000 - Sale of Surp	lus Materials and Scrap	0	15,000	0	25,070	0	0	0	0	0	C	0	40,070
366000 - Contribution Private Sources	s and Donations from	26,909	15	0	0	0	26	0	0	0	С	0	26,950
369300 - Settlements		34,018	0	0	0	0	0	0	0	0	C	0	34,018
369900 - Other Misce	llaneous Revenues	172,562	253,405	0	479,755	0	166,570	0	0	0	43,845,100	0	44,917,392
381000 - Inter-Fund G	roup Transfers In	13,767,385	11,786,574	0	148,578	0	18,424	0	0	0	С	0	25,720,961
	Grand Total	38,193,699	22,351,582	0	7,133,995	0	9,349,185	0	0	0	43,845,158	0	120,873,619

Expenditures Report for FYE 2021

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Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
511.10 - Legislative - Personnel Services	333,713	0	0	0	0	0	0	0	0	C	0	333,713
511.30 - Legislative - Operating Expenses	34,968	0	0	0	0	0	0	0	0	C	0	34,968
512.10 - Executive - Personnel Services	633,690	73,144	0	0	0	0	0	0	0	C	0	706,834
512.30 - Executive - Operating Expenses	34,317	0	0	0	0	0	0	0	0	C	0	34,317
513.10 - Financial and Administrative - Personnel Services	1,781,114	311,265	0	0	0	0	0	0	0	C	0	2,092,379
513.30 - Financial and Administrative - Operating Expenses	1,803,464	70,980	0	23,986	0	0	0	0	0	С	0	1,898,430
513.60 - Financial and Administrative - Capital Outlay	12,465	0	0	0	0	0	0	0	0	C	0	12,465
514.30 - Legal Counsel - Operating Expenses	244,722	0	0	0	0	0	0	0	0	C	0	244,722
515.10 - Comprehensive Planning - Personnel Services	365,227	0	0	0	0	0	0	0	0	С	0	365,227
515.30 - Comprehensive Planning - Operating Expenses	106,873	0	0	20,261	0	0	0	0	0	C	-	127,134
517.70 - Debt Service Payments - Debt Service	0	0	0	113,177	0	0	0	0	0	C	0	113,177
519.10 - Other General Government - Personnel Services	1,713,533	16,769	0	0	0	0	0	0	0	454	0	1,730,756
519.30 - Other General Government - Operating Expenses	756,484	104,265	0	0	0	0	0	0	0	30,955,466	0	31,816,215
519.60 - Other General Government - Capital Outlay	54,155	18,495	0	28,326	0	0	0	0	0	C	0	100,976
521.10 - Law Enforcement - Personnel Services	8,349,154	1,045,893	0	0	0	0	0	0	0	C	0	9,395,047
521.30 - Law Enforcement - Operating Expenses	2,971,970	394,683	0	0	0	0	0	0	0	1,101,247	0	4,467,900
521.60 - Law Enforcement - Capital Outlay	97,214	305,749	0	217,762	0	0	0	0	0	C	0	620,725
522.10 - Fire Control - Personnel Services	0	1,084,074	0	0	0	0	0	0	0	C	0	1,084,074
522.30 - Fire Control - Operating Expenses	0	475,881	0	5,367	0	0	0	0	0	C	0	481,248
522.60 - Fire Control - Capital Outlay	0	212,734	0	503,191	0	0	0	0	0	C	0	715,925
522.70 - Fire Control - Debt Service	0	0	0	170,793	0	0	0	0	0	C	0	170,793
523.10 - Detention/Corrections - Personnel Services	119,145	0	0	0	0	0	0	0	0	С	0	119,145
523.30 - Detention/Corrections - Operating Expenses	9,812	14,414	0	0	0	0	0	0	0	C	0	24,226
524.10 - Protective Inspections - Personnel Services	388,411	0	0	0	0	0	0	0	0	C	0	388,411
524.30 - Protective Inspections - Operating Expenses	55,512	0	0	0	0	0	0	0	0	С	0	55,512
524.60 - Protective Inspections - Capital Outlay	28,326	0	0	0	0	0	0	0	0	C	0	28,326
525.10 - Emergency and Disaster Relief - Personnel Services	0	24,276	0	0	0	0	0	0	0	С	0	24,276
525.30 - Emergency and Disaster Relief - Operating Expenses	0	1,174,439	0	90,517	0	0	0	0	0	C	0	1,264,956
526.10 - Ambulance and Rescue Services - Personnel Services	2,053,634	0	0	0	0	0	0	0	0	C	0	2,053,634
526.30 - Ambulance and Rescue Services - Operating Expenses	338,513	0	0	175	0	0	0	0	0	C	0	338,688
526.60 - Ambulance and Rescue Services - Capital Outlay	0	0	0	47,394	0	0	0	0	0	C	0	47,394
526.70 - Ambulance and Rescue Services - Debt Service	789	0	0	0	0	0	0	0	0	C	0	789
527.30 - Medical Examiners - Operating Expenses	95,289	0	0	0	0	0	0	0	0	C	0	95,289
531.30 - Electric Utility Services - Operating Expenses	0	20,076	0	0	0	0	0	0	0	C	0	20,076
534.30 - Garbage/Solid Waste - Operating Expenses	0	11,068	0	0	0	2,431,939	0	0	0	C	0	2,443,007
535.30 - Sewer/Wastewater Services - Operating Expenses	0	0	0	0	0	3,920,069	0	0	0	C	0	3,920,069

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SSS-70 - Sewer-Whatewarter Services - Debt 0 0 0 0 0 0 0 0 0	Total	Component Units	Custodial	Trust	Pension	Internal Service	Enterprise	Permanent	Capital Projects	Debt Service	Special Revenue	General	Account/Object Code
Desponse Services CR0.099	170,098	0	0	0	0	0	170,098	0	0	0	0	0	
Operating Expenses 00.347	206,089	0	0	0	0	0	0	0	0	0	0	206,089	
Capital Outlay	66,347	0	0	0	0	0	0	0	0	0	0	66,347	
Senticios 0 1,007,391 0 0 0 0 0 0 0 0 0	37,159	0	0	0	0	0	0	0	0	0	0	37,159	
Expenses	1,057,391	0	0	0	0	0	0	0	0	0	1,057,391	0	
54170 - Road/Street Facilities - Debt Service	470,977	0	0	0	0	0	0	0	0	0	470,977	0	
Section Committed Commit	4,865,128	0	0	0	0	0	0	0	4,733,568	0	131,560	0	541.60 - Road/Street Facilities - Capital Outlay
SAS 30 - Other Transportation - Operating 0 175 0 0 0 0 0 0 0 0 0	76,795) 0	0	0	0	0	0	0	0	0	76,795	0	541.70 - Road/Street Facilities - Debt Service
Expenses 0	16,896	0	0	0	0	0	0	0	0	0	0	16,896	542.30 - Airports - Operating Expenses
Expenses 0.5.35	175	0	0	0	0	0	0	0	0	0	175	0	
553.30 - Veterans Services - Operating Expenses 4,068 0 <	62,338	0	0	0	0	0	0	0	0	0	0	62,338	
554.30 - Housing and Urban Development - Operating Expenses 0 474,394 0<	39,437	0	0	0	0	0	0	0	0	0	0	39,437	553.10 - Veterans Services - Personnel Services
Operating Expenses	4,068) 0	0	0	0	0	0	0	0	0	0	4,068	, , ,
562.30 - Health - Operating Expenses 508,014 70,568 0	474,394) 0	0	0	0	0	0	0	0	0	474,394	0	
564.30 - Public Assistance - Operating Expenses 69,101 0	247,541) 0	0	0	0	0	0	0	0	0	0	247,541	562.10 - Health - Personnel Services
569,30 - Other Human Services - Operating 3,793 0 </td <td>578,582</td> <td>) 0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>70,568</td> <td>508,014</td> <td>562.30 - Health - Operating Expenses</td>	578,582) 0	0	0	0	0	0	0	0	0	70,568	508,014	562.30 - Health - Operating Expenses
Expenses 3,735 0 0 0 0 0 0 0 0 0	69,101) 0	0	0	0	0	0	0	0	0	0	69,101	564.30 - Public Assistance - Operating Expenses
571.30 - Libraries - Operating Expenses 69,445 0 <td>3,793</td> <td>0</td> <td>3,793</td> <td></td>	3,793	0	0	0	0	0	0	0	0	0	0	3,793	
571.60 - Libraries - Capital Outlay 29,537 0	351,333) 0	0	0	0	0	0	0	0	0	0	351,333	571.10 - Libraries - Personnel Services
572.10 - Parks/Recreation - Personnel Services 492,823 0	69,445) 0	0	0	0	0	0	0	0	0	0	69,445	571.30 - Libraries - Operating Expenses
572.30 - Parks/Recreation - Operating Expenses 420,999 106,424 0 72,018 0 <td>29,537</td> <td>0</td> <td>29,537</td> <td>571.60 - Libraries - Capital Outlay</td>	29,537	0	0	0	0	0	0	0	0	0	0	29,537	571.60 - Libraries - Capital Outlay
572.60 - Parks/Recreation - Capital Outlay 0 775 0 297,989 0 <t< td=""><td>492,823</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>492,823</td><td>572.10 - Parks/Recreation - Personnel Services</td></t<>	492,823	0	0	0	0	0	0	0	0	0	0	492,823	572.10 - Parks/Recreation - Personnel Services
573.10 - Cultural Services - Personnel Services 0 49,639 0	599,441	0	0	0	0	0	0	0	72,018	0	106,424	420,999	572.30 - Parks/Recreation - Operating Expenses
573.30 - Cultural Services - Operating Expenses 0 119,163 0	298,764	0	0	0	0	0	0	0	297,989	0	775	0	572.60 - Parks/Recreation - Capital Outlay
573.60 - Cultural Services - Capital Outlay 0 5,400 <	49,639	0	0	0	0	0	0	0	0	0	49,639	0	573.10 - Cultural Services - Personnel Services
573.60 - Cultural Services - Capital Outlay 0 5,400 <	119,163	0	0	0	0	0	0	0	0	0	119,163	0	573.30 - Cultural Services - Operating Expenses
601.10 - Court Administration - Personnel Services 0 405,344 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,400	0	0	0	0	0	0	0	0	0	5,400	0	
601.30 - Court Administration - Operating 55,544 179,770 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	25,720,961	0	0	0	0	0	282,563	0	525,033	0	13,435,691	11,477,674	581.90 - Interfund Transfers Out - Other Uses
Expenses S5,544 179,770 0 0 0 0 0 0 0 0 0	405,344	0	0	0	0	0	0	0	0	0	405,344	0	601.10 - Court Administration - Personnel Services
Expenses 0 22,335 0 0 0 0 0 0 0 0 0	235,314) 0	0	0	0	0	0	0	0	0	179,770	55,544	
Operating Expenses 0 20,032 0	22,335	0	0	0	0	0	0	0	0	0	22,335	0	
604.10 - Clerk of Court Administration - Personnel 0 561 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20,032	0	0	0	0	0	0	0	0	0	20,032	0	
604.30 - Clerk of Court Administration - Operating 0 3.819 0 0 0 0 0 0 11.821.335 0	561	0	0	0	0	0	0	0	0	0	561	0	604.10 - Clerk of Court Administration - Personnel
	11,825,154	5 0	11,821,335	0	0	0	0	0	0	0	3,819	0	
605.10 - Judicial Support - Personnel Services 0 1,249 0 0 0 0 0 0 0 0 0	1,249	0	0	0	0	0	0	0	0	0	1,249	0	
712.30 - Courthouse Facilities - Operating 0 167,089 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0	0	0	0	0	0	0	0				712.30 - Courthouse Facilities - Operating
712.60 - Courthouse Facilities - Capital Outlay 0 20,350 0 0 0 0 0 0 0 0 0	20,350	0	0	0	0	0	0	0	0	0	20,350	0	
Grand Total 36,540,632 22,177,706 0 6,849,557 0 6,804,669 0 0 0 43,878,502 0	116,251,066	2 0	43,878,502	0	0	0	6,804,669	0	6,849,557	0	22,177,706	36,540,632	Grand Total

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Data Element Worksheet Report for FYE: 2021, Wakulla

Affiliates Report for FYE 2021

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