

Unit Information

Unit Type: County

Year: 2012

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:

Hernando Street
Lake City, FL 32055

Contact Information

Name: Mr. Ben Scott

Title: Finance Director

Phone: (386) 758-1042

Email: ben_scott@columbiacountyfla.com

Address:

P.O. Box 1529
Lake City, FL 32056-1529

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/20/2013

Audit Received Date: 6/27/2013

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$8,697,647

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/28/2013

Auditor Name: Powell & Jones CPA

Address:
1359 SW Main Blvd
Lake City, FL 32025

Certification

Chief Financial Officer

Name: P. DeWitt Cason

Title: Clerk of Courts

Chairman/Elected Official

Name: Stephen E. Bailey

Title: Board Chairman

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 2012

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 311000 - Ad Valorem Taxes | 17,656,878 | | | | | | | | | | 17,656,878 |
| 312100 - Local Option Taxes | 100,000 | 533,423 | | | | | | | | | 633,423 |
| 312300 - County Ninth-Cent Voted Fuel Tax | | 528,411 | | | | | | | | | 528,411 |
| 312410 - First Local Option Fuel Tax | | 1,553,118 | 800,000 | | | | | | | | 2,353,118 |
| 312600 - Discretionary Sales Surtaxes | 3,505,171 | 2,300,000 | | | | | | | | | 5,805,171 |
| 315000 - Communications Service Tax (Chapter 202) | | 297,682 | | | | | | | | | 297,682 |
| 316000 - Local Business Tax (Chapter 205) | | 14,225 | | | | | | | | | 14,225 |
| 322000 - Building Permits | | 128,996 | | | | | | | | | 128,996 |
| 323700 - Franchise Fee - Solid Waste | | 101,836 | | | | | | | | | 101,836 |
| 325100 - Special Assessments - Capital Improvement | | | | 17,350 | | | | | | | 17,350 |
| 325200 - Special Assessments - Charges for Public Services | | 6,943,938 | | 13,069 | | | | | | | 6,957,007 |
| 329000 - Other Permits, Fees & Special Assessments | 13,859 | 54,187 | | | | 4,696 | | | | | 72,742 |
| 331200 - Federal Grant - Public Safety | 24,500 | 266,703 | | | | | | | | | 291,203 |
| 331500 - Federal Grant - Economic Environment | | 294,077 | | | | | | | | | 294,077 |
| 331650 - Federal Grant - Child Support Reimbursement | | 16,915 | | | | | | | | | 16,915 |
| 331690 - Federal Grant - Other Human Services | | 52,149 | | | | | | | | | 52,149 |
| 331900 - Federal Grant - Other | 523 | 7,128 | | | | | | | | | 7,651 |
| 333000 - Federal Payments In Lieu Of Taxes | 138,529 | 118,158 | | | | | | | | | 256,687 |
| 334100 - State Grant - General Government | 13,358 | | | | | | | | | | 13,358 |
| 334200 - State Grant - Public Safety | 194,049 | 52,511 | | | | | | | | | 246,560 |
| 334340 - State Grant - Garbage/Solid Waste | | | | | | 70,588 | | | | | 70,588 |
| 334390 - State Grant - Other Physical Environment | | 266,895 | | | | | | | | | 266,895 |
| 334490 - State Grant - Other Transportation | | | | 1,660,641 | | | | | | | 1,660,641 |
| 334500 - State Grant - Economic Environment | | 23,272 | | | | | | | | | 23,272 |
| 334620 - State Grant - Public Welfare | 18,334 | | | | | | | | | | 18,334 |
| 334700 - State Grant - Culture/Recreation | 19,213 | | | | | | | | | | 19,213 |
| 335120 - State Revenue Sharing - Proceeds | | 1,320,784 | | | | | | | | | 1,320,784 |
| 335130 - State Revenue Sharing - Insurance Agents County Licenses | 21,614 | | | | | | | | | | 21,614 |
| 335140 - State Revenue Sharing - Mobile Home Licenses | | 23,031 | | | | | | | | | 23,031 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 25,590 | | | | | | | | | | 25,590 |
| 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 | 961,293 | 2,881,537 | | | | | | | | | 3,842,830 |
| 335190 - State Revenue Sharing - Other General Government | 1,933,665 | 570,331 | | | | | | | | | 2,503,996 |
| 335290 - State Revenue Sharing - Other Public Safety | | 1,440 | | | | | | | | | 1,440 |
| 335490 - State Revenue Sharing - Other Transportation | | 2,087,677 | | | | | | | | | 2,087,677 |
| 335800 - State Revenue Sharing - Clerk Allotment from JAC | | 1,281,543 | | | | | | | | | 1,281,543 |
| 337100 - Local Government Unit Grant - General Government | | 114,953 | | | | | | | | | 114,953 |
| 341100 - Service Charge - Recording Fees | | 138,645 | | | | | | | | | 138,645 |
| 341150 - Public Records Modernization Trust Fund | | 80,004 | | | | | | | | | 80,004 |
| 341510 - Fees remitted to County from Tax Collector | 4,558 | | | | | | | | | | 4,558 |
| 341520 - Fees remitted to County from Sheriff | 94,965 | | | | | | | | | | 94,965 |
| 341560 - Fees remitted to County from Property Appraiser | 919 | | | | | | | | | | 919 |
| 341800 - County Officer Commission and Fees | | 1,578,345 | | | | | | | | | 1,578,345 |
| 341900 - Other General Government Charges and Fees | 458,124 | 18 | | | | | | | | | 458,142 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 342100 - Service Charge - Law Enforcement Services | 251,318 | | | | | | | | | | 251,318 |
| 342300 - Service Charge - Housing for Prisoners | 17,891 | | | | | | | | | | 17,891 |
| 342400 - Service Charge - Emergency Management Service Fees/Charges | 275,373 | | | | | | | | | | 275,373 |
| 342500 - Service Charge - Protective Inspection Fees | | 13,835 | | | | | | | | | 13,835 |
| 342900 - Service Charge - Other Public Safety Charges and Fees | 177,154 | | | | | | | | | | 177,154 |
| 343400 - Service Charge - Garbage/Solid Waste | | | | | | 2,118,512 | | | | | 2,118,512 |
| 343500 - Service Charge - Sewer/Wastewater Utility | | | | | | 57,259 | | | | | 57,259 |
| 344900 - Service Charge - Other Transportation Charges | | 13,172 | | | | | | | | | 13,172 |
| 346400 - Service Charge - Animal Control and Shelter Fees | 411 | | | | | | | | | | 411 |
| 347100 - Service Charge - Libraries | 2,113 | | | | | | | | | | 2,113 |
| 347200 - Service Charge - Parks and Recreation | 7,125 | | | | | | | | | | 7,125 |
| 347400 - Service Charge - Special Events | 1,802 | | | | | | | | | | 1,802 |
| 347500 - Service Charge - Special Recreation Facilities | 9,800 | | | | | | | | | | 9,800 |
| 347900 - Service Charge - Other Culture/Recreation Charges | 6,628 | | | | | | | | | | 6,628 |
| 348924 - Juvenile Alternative Programs | | 23,521 | | | | | | | | | 23,521 |
| 348990 - Other Court Collections Transferred to BOCC | 247,302 | 140,595 | | | | | | | | | 387,897 |
| 351700 - Intergovernmental Radio Communication Program | 64,081 | | | | | | | | | | 64,081 |
| 351800 - 10% of Fines to Public Records Modernization Trust Fund | | 95,263 | | | | | | | | | 95,263 |
| 351900 - Judgments and Fines - Other Court Ordered | | 87,100 | | | | | | | | | 87,100 |
| 352000 - Fines - Library | 33,128 | | | | | | | | | | 33,128 |
| 359000 - Other Judgments, Fines and Forfeits | | 37,548 | | | | | | | | | 37,548 |
| 361100 - Interest | 59,525 | 16,990 | 1,553 | 4,523 | | 97,103 | | | | | 179,694 |
| 362000 - Rents and Royalties | 4,200 | 37,749 | | | | | | | | | 41,949 |
| 365000 - Sale of Surplus Materials and Scrap | 342 | | | | | 112,198 | | | | | 112,540 |
| 366000 - Contributions and Donations from Private Sources | | 540 | | | | | | | | | 540 |
| 367000 - Licenses | | 71,736 | | | | | | | | | 71,736 |
| 369900 - Other Miscellaneous Revenues | 153,173 | 638,658 | | 44,676 | | 530,812 | | | | | 1,367,319 |
| 381000 - Inter-Fund Group Transfers In | | 15,251,251 | | | | 300,000 | | | | | 15,551,251 |
| 384000 - Debt Proceeds | | 598,338 | | | | | | | | | 598,338 |
| Grand Total | 26,496,508 | 40,881,478 | 801,553 | 1,740,259 | | 3,291,168 | | | | | 73,210,966 |

Expenditures Report for FYE 2012

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 511.10 - Legislative - Personnel Services | 1,066,294 | | | | | | | | | | 1,066,294 |
| 511.30 - Legislative - Operating Expenses | 825,128 | 305,716 | | 386 | | | | | | | 1,131,230 |
| 512.10 - Executive - Personnel Services | 865 | | | | | | | | | | 865 |
| 513.10 - Financial and Administrative - Personnel Services | | 2,618,549 | | | | | | | | | 2,618,549 |
| 513.30 - Financial and Administrative - Operating Expenses | 573,816 | 580,122 | | 608 | | | | | | | 1,154,546 |
| 513.60 - Financial and Administrative - Capital Outlay | | 17,675 | | | | | | | | | 17,675 |
| 514.10 - Legal Counsel - Personnel Services | 104,286 | | | | | | | | | | 104,286 |
| 514.30 - Legal Counsel - Operating Expenses | 21,400 | | | | | | | | | | 21,400 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 516.30 - Non-Court Information Systems - Operating Expenses | 12,025 | 107,312 | | | | | | | | | 119,337 |
| 519.10 - Other General Governmental Services - Personnel Services | 722,344 | 803,287 | | | | | | | | | 1,525,631 |
| 519.30 - Other General Governmental Services - Operating Expenses | 1,222,644 | 198,153 | | | | | | | | | 1,420,797 |
| 519.60 - Other General Governmental Services - Capital Outlay | 49,165 | | | | | | | | | | 49,165 |
| 519.70 - Other General Governmental Services - Debt Service | 12,000 | | | | | | | | | | 12,000 |
| 521.10 - Law Enforcement - Personnel Services | 115,304 | 6,385,106 | | | | | | | | | 6,500,410 |
| 521.30 - Law Enforcement - Operating Expenses | | 1,471,452 | | | | | | | | | 1,471,452 |
| 521.60 - Law Enforcement - Capital Outlay | | 739,646 | | | | | | | | | 739,646 |
| 522.10 - Fire Control - Personnel Services | | 2,080,838 | | | | | | | | | 2,080,838 |
| 522.30 - Fire Control - Operating Expenses | | 664,153 | | | | | | | | | 664,153 |
| 522.60 - Fire Control - Capital Outlay | | 28,760 | | | | | | | | | 28,760 |
| 522.70 - Fire Control - Debt Service | | 371,951 | | | | | | | | | 371,951 |
| 522.80 - Fire Control - Grants and Aids | | 24,100 | | | | | | | | | 24,100 |
| 523.10 - Detention and/or Corrections - Personnel Services | 106,904 | 2,831,370 | | | | | | | | | 2,938,274 |
| 523.30 - Detention and/or Corrections - Operating Expenses | 362,939 | 1,287,722 | | | | | | | | | 1,650,661 |
| 523.60 - Detention and/or Corrections - Capital Outlay | | 407,314 | | | | | | | | | 407,314 |
| 524.10 - Protective Inspections - Personnel Services | | 321,588 | | | | | | | | | 321,588 |
| 524.30 - Protective Inspections - Operating Expenses | | 131,061 | | | | | | | | | 131,061 |
| 524.60 - Protective Inspections - Capital Outlay | | 31,373 | | | | | | | | | 31,373 |
| 525.10 - Emergency and Disaster Relief Services - Personnel Services | 1,304,819 | 63,221 | | | | | | | | | 1,368,040 |
| 525.30 - Emergency and Disaster Relief Services - Operating Expenses | 561,360 | 31,209 | | | | | | | | | 592,569 |
| 525.60 - Emergency and Disaster Relief Services - Capital Outlay | 46,618 | | | | | | | | | | 46,618 |
| 526.30 - Ambulance and Rescue Services - Operating Expenses | | 105,343 | | | | | | | | | 105,343 |
| 527.30 - Medical Examiners - Operating Expenses | 208,997 | | | | | | | | | | 208,997 |
| 529.10 - Other Public Safety - Personnel Services | | | | | | 17,475 | | | | | 17,475 |
| 529.30 - Other Public Safety - Operating Expenses | | | | | | 28,910 | | | | | 28,910 |
| 533.30 - Water Utility Services - Operating Expenses | | | | | | 34,008 | | | | | 34,008 |
| 534.10 - Garbage/Solid Waste Control Services - Personnel Services | | | | | | 672,362 | | | | | 672,362 |
| 534.30 - Garbage/Solid Waste Control Services - Operating Expenses | | 3,216,064 | | | | 1,543,812 | | | | | 4,759,876 |
| 534.70 - Garbage/Solid Waste Control Services - Debt Service | | | | | | 16,238 | | | | | 16,238 |
| 535.30 - Sewer/Wastewater Services - Operating Expenses | | | | | | 285,082 | | | | | 285,082 |
| 535.70 - Sewer/Wastewater Services - Debt Service | | | | | | 52,123 | | | | | 52,123 |
| 536.30 - Water-Sewer Combination Services - Operating Expenses | | | | | | 2 | | | | | 2 |
| 537.10 - Conservation and Resource Management - Personnel Services | 597,478 | | | | | | | | | | 597,478 |
| 537.30 - Conservation and Resource Management - Operating Expenses | 309,603 | | | | | | | | | | 309,603 |
| 537.60 - Conservation and Resource Management - Capital Outlay | 58,189 | | | | | | | | | | 58,189 |
| 537.80 - Conservation and Resource Management - Grants and Aids | 3,000 | | | | | | | | | | 3,000 |
| 539.30 - Other Physical Environment - Operating Expenses | 4,902,135 | 5,592 | | | | | | | | | 4,907,727 |
| 541.10 - Road and Street Facilities - Personnel Services | | 3,332,929 | | | | | | | | | 3,332,929 |
| 541.30 - Road and Street Facilities - Operating Expenses | 35,294 | 2,648,822 | | 791,708 | | | | | | | 3,475,824 |
| 541.60 - Road and Street Facilities - Capital Outlay | | 984,961 | | 2,975,763 | | | | | | | 3,960,724 |
| 541.70 - Road and Street Facilities - Debt Service | | 835,305 | | | | | | | | | 835,305 |
| 552.10 - Industry Development - Personnel Services | | 331,619 | | | | | | | | | 331,619 |
| 552.30 - Industry Development - Operating Expenses | | 461,710 | | | | | | | | | 461,710 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 552.70 - Industry Development - Debt Service | | 702,764 | | | | | | | | | 702,764 |
| 552.80 - Industry Development - Grants and Aids | 164,495 | 320,845 | | | | | | | | | 485,340 |
| 553.10 - Veteran's Services - Personnel Services | 550 | | | | | | | | | | 550 |
| 553.30 - Veteran's Services - Operating Expenses | 1,452 | | | | | | | | | | 1,452 |
| 554.30 - Housing and Urban Development - Operating Expenses | | 601,018 | | | | | | | | | 601,018 |
| 559.30 - Other Economic Environment - Operating Expenses | | 37,822 | | | | | | | | | 37,822 |
| 562.10 - Health Services - Personnel Services | 16,994 | | | | | | | | | | 16,994 |
| 562.30 - Health Services - Operating Expenses | 23,950 | | | | | | | | | | 23,950 |
| 562.60 - Health Services - Capital Outlay | 1,140,051 | | | | | | | | | | 1,140,051 |
| 562.80 - Health Services - Grants and Aids | 459,112 | | | | | | | | | | 459,112 |
| 563.80 - Mental Health Services - Grants and Aids | 195,000 | | | | | | | | | | 195,000 |
| 564.80 - Public Assistance Services - Grants and Aids | 205,619 | | | | | | | | | | 205,619 |
| 569.80 - Other Human Services - Grants and Aids | 48,289 | | | | | | | | | | 48,289 |
| 571.10 - Libraries - Personnel Services | 334,295 | 536,904 | | | | | | | | | 871,199 |
| 571.30 - Libraries - Operating Expenses | 166,617 | 140,483 | | | | | | | | | 307,100 |
| 571.60 - Libraries - Capital Outlay | 77,448 | | | | | | | | | | 77,448 |
| 572.10 - Parks and Recreation - Personnel Services | 158,934 | | | | | | | | | | 158,934 |
| 572.30 - Parks and Recreation - Operating Expenses | 230,184 | 52,017 | | | | | | | | | 282,201 |
| 572.60 - Parks and Recreation - Capital Outlay | 440,229 | | | | | | | | | | 440,229 |
| 572.80 - Parks and Recreation - Grants and Aids | 12,950 | | | | | | | | | | 12,950 |
| 573.30 - Cultural Services - Operating Expenses | 127,814 | | | | | | | | | | 127,814 |
| 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 | | | | | | | | | 20,000 |
| 575.30 - Special Recreation Facilities - Operating Expenses | 272,176 | | | | | | | | | | 272,176 |
| 581.90 - Inter-Fund Group Transfers Out - Other Uses | 14,600,392 | 901,473 | 49,386 | | | | | | | | 15,551,251 |
| 601.10 - Court Administration - Personnel Services | | 36,963 | | | | | | | | | 36,963 |
| 602.30 - State Attorney Administration - Operating Expenses | | 68,791 | | | | | | | | | 68,791 |
| 603.30 - Public Defender Administration - Operating Expenses | | 21,211 | | | | | | | | | 21,211 |
| 604.10 - Clerk of Court Administration - Personnel Services | | 267,239 | | | | | | | | | 267,239 |
| 604.30 - Clerk of Court Administration - Operating Expenses | | 17,345 | | | | | | | | | 17,345 |
| 605.30 - Judicial Support - Operating Expenses | | 49,307 | | | | | | | | | 49,307 |
| 608.10 - Jury Management - Personnel Services | | 30,858 | | | | | | | | | 30,858 |
| 608.30 - Jury Management - Operating Expenses | | 59,247 | | | | | | | | | 59,247 |
| 614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services | | 168,150 | | | | | | | | | 168,150 |
| 614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses | | 10,675 | | | | | | | | | 10,675 |
| 634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services | | 97,084 | | | | | | | | | 97,084 |
| 634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses | | 4,292 | | | | | | | | | 4,292 |
| 654.10 - Clerk of Court Administration - Circuit Family - Personnel Services | | 94,940 | | | | | | | | | 94,940 |
| 654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses | | 9,837 | | | | | | | | | 9,837 |
| 674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services | | 54,107 | | | | | | | | | 54,107 |
| 674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses | | 27,398 | | | | | | | | | 27,398 |
| 684.30 - Juvenile Drug Court - Circuit Juvenile - Operating Expenses | | 349 | | | | | | | | | 349 |
| 685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses | | 41,261 | | | | | | | | | 41,261 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|-------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 694.10 - Clerk of Court Administration - Probate - Personnel Services | | 35,073 | | | | | | | | | 35,073 |
| 694.30 - Clerk of Court Administration - Probate - Operating Expenses | | 1,003 | | | | | | | | | 1,003 |
| 713.10 - Information Systems and Technology - Personnel Services | | 14,648 | | | | | | | | | 14,648 |
| 713.30 - Information Systems and Technology - Operating Expenses | | 2,423 | | | | | | | | | 2,423 |
| 713.60 - Information Systems and Technology - Capital Outlay | | 600 | | | | | | | | | 600 |
| 714.30 - Public Law Library - Operating Expenses | | 2,443 | | | | | | | | | 2,443 |
| 715.30 - Legal Aid - Operating Expenses | | 19,501 | | | | | | | | | 19,501 |
| 724.10 - Clerk of Court Administration - County Criminal - Personnel Services | | 180,888 | | | | | | | | | 180,888 |
| 724.30 - Clerk of Court Administration - County Criminal - Operating Expenses | | 13,186 | | | | | | | | | 13,186 |
| 744.10 - Clerk of Court Administration - County Civil - Personnel Services | | 81,115 | | | | | | | | | 81,115 |
| 744.30 - Clerk of Court Administration - County Civil - Operating Expenses | | 6,995 | | | | | | | | | 6,995 |
| 764.10 - Clerk of Court Administration - Traffic - Personnel Services | | 188,568 | | | | | | | | | 188,568 |
| 764.30 - Clerk of Court Administration - Traffic - Operating Expenses | | 6,511 | | | | | | | | | 6,511 |
| | Grand Total | 31,916,658 | 38,344,357 | 49,386 | 3,768,465 | | 2,650,012 | | | | 76,728,878 |

Data Element Worksheet Report for FYE: 2012, Columbia

Affiliates Report for FYE 2012

| Affiliated Entity | Type | Total Revenues | Total Expenditures | Total Debt |
|---|---------------------------|----------------|--------------------|------------|
| Special District - Columbia County Industrial Development Authority | Blended in Primary Report | \$0 | \$1,156 | |

