

### Unit Information

Unit Type: County

Year: 2018

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: 6/28/2019

Audit Received Date: 6/26/2019

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$16,000,259

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/15/2019

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 Court

#### Chairman/Elected Official

Name: Timothy Murphy

Title: Chairman of Board of County  
Commissioners

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 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	18,777,843										18,777,843
312100 - Local Option Taxes		1,606,201									1,606,201
312300 - County Ninth-Cent Voted Fuel Tax		662,995									662,995
312410 - First Local Option Fuel Tax		1,792,751	685,000	150,000							2,627,751
312600 - Discretionary Sales Surtaxes	4,729,886	3,450,000									8,179,886
315000 - Communications Service Tax (Chapter 202)		1,062,269									1,062,269
316000 - Local Business Tax (Chapter 205)		3,725									3,725
322000 - Building Permits		411,325									411,325
323700 - Franchise Fee - Solid Waste		96,711									96,711
325100 - Special Assessments - Capital Improvement				17,939							17,939
325200 - Special Assessments - Charges for Public Services		9,370,683									9,370,683
329000 - Other Permits, Fees & Special Assessments	20,632	178,128				7,118					205,878
331100 - Federal Grant - General Government		72,669									72,669
331200 - Federal Grant - Public Safety	52,140	150,202									202,342
331500 - Federal Grant - Economic Environment	75,357										75,357
331650 - Federal Grant - Child Support Reimbursement		84,604									84,604
331900 - Federal Grant - Other		30,592									30,592
333000 - Federal Payments In Lieu Of Taxes	275,581	105,562									381,143
334100 - State Grant - General Government	1,291										1,291
334200 - State Grant - Public Safety	261,509	18,630									280,139
334340 - State Grant - Garbage/Solid Waste						483,183					483,183
334490 - State Grant - Other Transportation		10,000		1,267,345							1,277,345
334500 - State Grant - Economic Environment		536,184									536,184
334620 - State Grant - Public Welfare	32,468										32,468
334700 - State Grant - Culture/Recreation		622,365									622,365
335120 - State Revenue Sharing - Proceeds	1,584,277	230,000									1,814,277
335130 - State Revenue Sharing - Insurance Agents County Licenses	20,079										20,079
335140 - State Revenue Sharing - Mobile Home Licenses		30,961									30,961
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	17,840										17,840
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	2,564,341	2,330,000									4,894,341
335190 - State Revenue Sharing - Other General Government	1,957,551	667,253									2,624,804
335290 - State Revenue Sharing - Other Public Safety		1,873									1,873
335490 - State Revenue Sharing - Other Transportation		2,333,567									2,333,567
337100 - Local Government Unit Grant - General Government		127,446									127,446
337300 - Local Government Unit Grant - Physical Environment						144,300					144,300
337500 - Local Government Unit Grant - Economic Environment		5,333									5,333
341100 - Service Charge - Recording Fees		201,145									201,145
341150 - Public Records Modernization Trust Fund		31,107									31,107
341520 - Fees remitted to County from Sheriff	84,464										84,464
341540 - Fees remitted to County from Clerk of County Court		86,991									86,991
341800 - County Officer Commission and Fees		2,190,503									2,190,503
341900 - Other General Government Charges and Fees	1,285,602	70,761									1,356,363
342100 - Service Charge - Law Enforcement Services	326,528	168,262					1,647,278				2,142,068

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342300 - Service Charge - Housing for Prisoners	10,197										10,197
342400 - Service Charge - Emergency Management Service Fees/Charges	257,179										257,179
342500 - Service Charge - Protective Inspection Fees		25,590									25,590
342900 - Service Charge - Other Public Safety Charges and Fees		147,615									147,615
343300 - Service Charge - Water Utility						93,158					93,158
343400 - Service Charge - Garbage/Solid Waste						3,638,398					3,638,398
343500 - Service Charge - Sewer/Wastewater Utility						56,560					56,560
344900 - Service Charge - Other Transportation Charges		5,615									5,615
346400 - Service Charge - Animal Control and Shelter Fees	746										746
347100 - Service Charge - Libraries		10,192									10,192
347900 - Service Charge - Other Culture/Recreation Charges				31,025							31,025
348110 - County Court Criminal - Filing Fees		175									175
348120 - County Court Criminal - Service Charges		15,334									15,334
348130 - County Court Criminal - Court Costs		126									126
348140 - County Court Criminal - Non-Local Fines and Forfeitures		224,950									224,950
348220 - Circuit Court Criminal - Service Charges		4,085									4,085
348230 - Circuit Court Criminal - Court Costs		123,139									123,139
348310 - County Court Civil - Filing Fees		337,590									337,590
348320 - County Court Civil - Service Charges		3,401									3,401
348340 - County Court Civil - Non-Local Fines and Forfeitures		220,904									220,904
348520 - Traffic Court - Service Charges		41,997									41,997
348530 - Traffic Court - Court Costs		326,059									326,059
348620 - Juvenile Court - Service Charges		3,055									3,055
348710 - Probate Court - Filing Fees		37,905									37,905
348720 - Probate Court - Service Charges		5,204									5,204
348850 - State Reimbursement		72,237									72,237
348924 - Juvenile Alternative Programs		17,785									17,785
348990 - Other Court Collections Transferred to BOCC	210,803	153,100									363,903
351700 - Intergovernmental Radio Communication Program	58,109										58,109
351800 - 10% of Fines to Public Records Modernization Trust Fund		75,146									75,146
351900 - Judgments and Fines - Other Court Ordered		89,543									89,543
352000 - Fines - Library		24,523									24,523
354000 - Fines - Local Ordinance Violation	1,224										1,224
359000 - Other Judgments, Fines and Forfeits		584									584
361100 - Interest	216,356	125,430	2,659	152,772		76,431					573,648
362000 - Rents and Royalties	38,233	25,718									63,951
364000 - Disposition of Fixed Assets	365,834	104,198				1,350					471,382
365000 - Sale of Surplus Materials and Scrap						15,448					15,448
366000 - Contributions and Donations from Private Sources	2,000	32,597		16,176							50,773
369900 - Other Miscellaneous Revenues	64,107	488,962		1		2,950	3,298				559,318
381000 - Inter-Fund Group Transfers In	772,351	32,474,078	1,402,448	15,636,239		245,021					50,530,137
384000 - Debt Proceeds		1,607,083	47,000	8,013,000							9,667,083
Grand Total	34,064,528	65,787,968	2,137,107	25,284,497		4,763,917	1,650,576				133,688,593

**Expenditures Report for FYE 2018**

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,259,981										1,259,981
511.30 - Legislative - Operating Expenses	399,874	66,285	44,553	26,478							537,190
511.60 - Legislative - Capital Outlay	34,438										34,438
512.10 - Executive - Personnel Services	1,170										1,170
513.10 - Financial and Administrative - Personnel Services		3,158,140									3,158,140
513.30 - Financial and Administrative - Operating Expenses	881,317	808,139		359							1,689,815
513.60 - Financial and Administrative - Capital Outlay		26,390									26,390
514.10 - Legal Counsel - Personnel Services	208,602										208,602
514.30 - Legal Counsel - Operating Expenses	4,263										4,263
519.10 - Other General Government - Personnel Services	716,992	884,593									1,601,585
519.30 - Other General Government - Operating Expenses	1,390,487	275,905									1,666,392
519.60 - Other General Government - Capital Outlay	27,915	98,265									126,180
521.10 - Law Enforcement - Personnel Services		7,902,002					1,749,534				9,651,536
521.30 - Law Enforcement - Operating Expenses		1,743,473									1,743,473
521.60 - Law Enforcement - Capital Outlay		1,060,055		3,482,399							4,542,454
522.10 - Fire Control - Personnel Services		4,129,107									4,129,107
522.30 - Fire Control - Operating Expenses		1,599,252		77,367							1,676,619
522.60 - Fire Control - Capital Outlay		648,582									648,582
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	55,788	3,664,938		20,013							3,740,739
523.30 - Detention/Corrections - Operating Expenses	354,189	1,103,842		5,400							1,463,431
523.60 - Detention/Corrections - Capital Outlay		10,597		549,230							559,827
523.70 - Detention/Corrections - Debt Service			530,662								530,662
524.10 - Protective Inspections - Personnel Services		420,418									420,418
524.30 - Protective Inspections - Operating Expenses		85,221									85,221
524.60 - Protective Inspections - Capital Outlay		20,635									20,635
525.10 - Emergency and Disaster Relief - Personnel Services	1,733,768	65,751									1,799,519
525.30 - Emergency and Disaster Relief - Operating Expenses	689,362	25,843									715,205
525.60 - Emergency and Disaster Relief - Capital Outlay	75,818	12,243		8,037							96,098
526.30 - Ambulance and Rescue Services - Operating Expenses		7,120									7,120
527.30 - Medical Examiners - Operating Expenses	337,600										337,600
529.10 - Other Public Safety - Personnel Services	74,291										74,291
529.30 - Other Public Safety - Operating Expenses	35,842										35,842
529.60 - Other Public Safety - Capital Outlay	22,758										22,758
533.30 - Water Utility Services - Operating Expenses						24,881					24,881
534.10 - Garbage/Solid Waste - Personnel Services						446,185					446,185
534.30 - Garbage/Solid Waste - Operating Expenses		3,489,954				2,793,656					6,283,610
535.30 - Sewer/Wastewater Services - Operating Expenses						336,786					336,786
535.70 - Sewer/Wastewater Services - Debt Service						24,965					24,965
537.10 - Conservation/Resource Management - Personnel Services	892,298										892,298
537.30 - Conservation/Resource Management - Operating Expenses	367,204										367,204
537.60 - Conservation/Resource Management - Capital Outlay	99,356										99,356
537.80 - Conservation/Resource Management - Grants and Aids	4,752										4,752



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
538.60 - Flood Control/Stormwater Control - Capital Outlay				121,461							121,461
541.10 - Road/Street Facilities - Personnel Services		3,595,166									3,595,166
541.30 - Road/Street Facilities - Operating Expenses		3,285,429		568,657							3,854,086
541.60 - Road/Street Facilities - Capital Outlay		2,379,360		6,016,755							8,396,115
541.70 - Road/Street Facilities - Debt Service		270,070	647,256								917,326
552.10 - Industry Development - Personnel Services		377,488									377,488
552.30 - Industry Development - Operating Expenses		677,220									677,220
552.60 - Industry Development - Capital Outlay		51,118									51,118
552.70 - Industry Development - Debt Service		525,764									525,764
552.80 - Industry Development - Grants and Aids	157,663	123,848									281,511
553.10 - Veterans Services - Personnel Services	14,502										14,502
553.30 - Veterans Services - Operating Expenses	3,297										3,297
554.30 - Housing and Urban Development - Operating Expenses		387,023									387,023
559.30 - Other Economic Development - Operating Expenses		121,139									121,139
562.10 - Health - Personnel Services	37,420										37,420
562.30 - Health - Operating Expenses	73,826										73,826
562.60 - Health - Capital Outlay	61,696										61,696
562.80 - Health - Grants and Aids	1,612,091										1,612,091
563.80 - Mental Health - Grants and Aids	231,000										231,000
564.80 - Public Assistance - Grants and Aids	260,000										260,000
569.80 - Other Human Services - Grants and Aids	409,166										409,166
571.10 - Libraries - Personnel Services		1,067,054									1,067,054
571.30 - Libraries - Operating Expenses		392,774		12,496							405,270
572.10 - Parks/Recreation - Personnel Services	190,924										190,924
572.30 - Parks/Recreation - Operating Expenses	49,880			287,577							337,457
572.60 - Parks/Recreation - Capital Outlay	173,959			137,218							311,177
572.80 - Parks/Recreation - Grants and Aids	121,561										121,561
573.30 - Cultural Services - Operating Expenses	254,381										254,381
573.80 - Cultural Services - Grants and Aids		5,000									5,000
574.80 - Special Events - Grants and Aids	7,500	10,000									17,500
575.10 - Special Facilities - Personnel Services	5,759										5,759
575.30 - Special Facilities - Operating Expenses	40,300			22,211							62,511
581.90 - Interfund Transfers Out - Other Uses	23,148,060	18,621,089	702,448	8,042,018							50,513,615
601.10 - Court Administration - Personnel Services		32,026									32,026
601.30 - Court Administration - Operating Expenses		115,095									115,095
601.60 - Court Administration - Capital Outlay		64,192									64,192
602.30 - State Attorney Administration - Operating Expenses		102,310									102,310
603.30 - Public Defender Administration - Operating Expenses		32,316									32,316
604.10 - Clerk of Court Administration - Personnel Services		252,155									252,155
604.30 - Clerk of Court Administration - Operating Expenses		163,671									163,671
604.60 - Clerk of Court Administration - Capital Outlay		1,014									1,014
605.30 - Judicial Support - Operating Expenses		53,461									53,461
608.10 - Jury Management - Personnel Services		42,341									42,341
608.30 - Jury Management - Operating Expenses		90,343									90,343
614.10 - Clerk of Court - Personnel Services		255,448									255,448
614.30 - Clerk of Court - Operating Expenses		9,975									9,975
634.10 - Clerk of Court - Personnel Services		117,710									117,710
634.30 - Clerk of Court - Operating Expenses		3,881									3,881
654.10 - Clerk of Court - Personnel Services		66,756									66,756



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
654.30 - Clerk of Court - Operating Expenses		10,729									10,729
674.10 - Clerk of Court - Personnel Services		69,150									69,150
674.30 - Clerk of Court - Operating Expenses		2,515									2,515
684.30 - Juvenile Drug Court - Operating Expenses		20,521									20,521
685.30 - Guardian ad Litem - Operating Expenses		44,494									44,494
694.10 - Clerk of Court - Personnel Services		63,847									63,847
694.30 - Clerk of Court - Operating Expenses		2,340									2,340
713.10 - Information Systems - Personnel Services		80,930									80,930
713.30 - Information Systems - Operating Expenses		23,021									23,021
713.60 - Information Systems - Capital Outlay		1,696									1,696
714.30 - Public Law Library - Operating Expenses		3,464									3,464
715.30 - Legal Aid - Operating Expenses		15,383									15,383
724.10 - Clerk of Court - Personnel Services		135,359									135,359
724.30 - Clerk of Court - Operating Expenses		134,731									134,731
744.10 - Clerk of Court - Personnel Services		87,613									87,613
744.30 - Clerk of Court - Operating Expenses		2,513									2,513
764.10 - Clerk of Court - Personnel Services		189,001									189,001
764.30 - Clerk of Court - Operating Expenses		3,678									3,678
Grand Total	36,521,050	65,855,241	1,924,919	19,377,676		3,626,473	1,749,534				129,054,893

Data Element Worksheet Report for FYE: 2018, Columbia

Affiliates Report for FYE 2018

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



