

Unit Information

Unit Type: County

Year: 2021

Unit Name: Union

Unit Dependency:

Unit Status: Active

Location Information

Name: Mrs. Kellie Rhoades

Title: Clerk of Circuit Court and Comptroller

Phone: (386) 496-3711

Address:

55 West Main Street
Lake Butler, FL 32054

Contact Information

Name: Mrs. Kellie Rhoades

Title: Clerk of Circuit Court and Comptroller

Phone: (386) 496-3711

Email: rhoadesk@unionclerk.com

Address:

55 West Main Street
Lake Butler, FL 32054

AFR Details

Revised AFR

AFR Status: Verified By DFS

AFR Received Date: 6/30/2022

Audit Received Date: 6/30/2022

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$154,767

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/31/2022

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

Address:
5931 NW 1st Place
Gainesville, FL 32607

Certification

Chief Financial Officer

Name: Pam Woodington

Title: Finance Officer

Chairman/Elected Official

Name: Kellie Rhoades

Title: Clerk of Circuit 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 Statutes?

☐☐

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	2,473,772	128,107	0	0	0	0	0	0	0	0	0	2,601,879
312300 - County Ninth-Cent Voted Fuel Tax	0	80,849	0	0	0	0	0	0	0	0	0	80,849
312410 - First Local Option Fuel Tax	0	393,986	0	0	0	0	0	0	0	0	0	393,986
312630 - Local Government Infrastructure Surtax	787,397	0	0	0	0	0	0	0	0	0	0	787,397
315100 - State Communications Services Taxes	39,832	0	0	0	0	0	0	0	0	0	0	39,832
322000 - Building Permits	98,711	0	0	0	0	0	0	0	0	0	0	98,711
325200 - Special Assessments - Charges for Public Services	0	648,690	0	0	0	0	0	0	0	0	0	648,690
329500 - Other Fees & Special Assessments	6,412	4,572	0	0	0	0	0	0	0	0	0	10,984
331100 - Federal Grant - General Government	334,211	42,319	0	0	0	0	0	0	0	0	0	376,530
331200 - Federal Grant - Public Safety	0	50,048	0	0	0	0	0	0	0	0	0	50,048
331650 - Federal Grant - Child Support Reimbursement	123,179	0	0	0	0	0	0	0	0	0	0	123,179
334100 - State Grant - General Government	6,000	306,351	0	0	0	0	0	0	0	0	0	312,351
334200 - State Grant - Public Safety	0	309,306	0	0	0	0	0	0	0	0	0	309,306
334490 - State Grant - Other Transportation	0	899,455	0	0	0	0	0	0	0	0	0	899,455
334500 - State Grant - Economic Environment	0	249,832	0	0	0	0	0	0	0	0	0	249,832
334700 - State Grant - Culture/Recreation	20,000	74,726	0	0	0	0	0	0	0	0	0	94,726
334820 - Article V Clerk of Court Trust Fund	277,417	0	0	0	0	0	0	0	0	0	0	277,417
334900 - State Grant - Other	8,247	0	0	0	0	0	0	0	0	0	0	8,247
335121 - County Revenue Sharing Program - Proceeds	268,547	0	0	0	0	0	0	0	0	0	0	268,547
335130 - State Revenue Sharing - Insurance Agents County Licenses	17,675	0	0	0	0	0	0	0	0	0	0	17,675
335140 - State Revenue Sharing - Mobile Home Licenses	9,876	0	0	0	0	0	0	0	0	0	0	9,876
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	964	0	0	0	0	0	0	0	0	0	0	964
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	223,250	0	0	0	0	0	0	0	0	0	0	223,250
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	1,764,966	0	0	0	0	0	0	0	0	0	0	1,764,966
335190 - State Revenue Sharing - Other General Government	72,695	0	0	0	0	0	0	0	0	0	0	72,695
335290 - State Revenue Sharing - Other Public Safety	381,259	0	0	0	0	0	0	0	0	0	0	381,259
335420 - State Revenue Sharing - Mass Transit	0	70,772	0	0	0	0	0	0	0	0	0	70,772
335480 - State Revenue Sharing - Other Transportation	0	439,295	0	0	0	0	0	0	0	0	0	439,295
336000 - State Payments In Lieu of Taxes	58	0	0	0	0	0	0	0	0	0	0	58
337200 - Local Government Unit Grant - Public Safety	0	205,408	0	0	0	0	0	0	0	0	0	205,408
341100 - Service Charge - Recording Fees	31,426	0	0	0	0	0	0	0	0	0	0	31,426
341300 - Administrative Service Fees	2,498	0	0	0	0	0	0	0	0	0	0	2,498
341510 - Fees remitted to County from Tax Collector	3,601	0	0	0	0	0	0	0	0	0	0	3,601
341520 - Fees remitted to County from Sheriff	20,802	0	0	0	0	0	0	0	0	0	0	20,802
341540 - Fees remitted to County from Clerk of County Court	0	18,425	0	0	0	0	0	0	0	0	0	18,425
341800 - County Officer Commission and Fees	250,105	0	0	0	0	0	0	0	0	0	0	250,105

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
341900 - Other General Government Charges and Fees	11,435	865	0	0	0	0	0	0	0	0	0	12,300
342100 - Service Charge - Law Enforcement Services	50,000	0	0	0	0	0	0	0	0	0	0	50,000
342300 - Service Charge - Housing for Prisoners	1,265	7,427	0	0	0	0	0	0	0	0	0	8,692
342600 - Service Charge - Ambulance Fees	0	683,895	0	0	0	0	0	0	0	0	0	683,895
343400 - Service Charge - Garbage/Solid Waste	0	51,588	0	0	0	0	0	0	0	0	0	51,588
343800 - Service Charge - Cemetery	6,800	0	0	0	0	0	0	0	0	0	0	6,800
346400 - Service Charge - Animal Control and Shelter Fees	0	3,975	0	0	0	0	0	0	0	0	0	3,975
347100 - Service Charge - Libraries	1,987	0	0	0	0	0	0	0	0	0	0	1,987
348120 - County Court Criminal - Service Charges	1,677	0	0	0	0	0	0	0	0	0	0	1,677
348130 - County Court Criminal - Court Costs	4,137	0	0	0	0	0	0	0	0	0	0	4,137
348220 - Circuit Court Criminal - Service Charges	3,189	0	0	0	0	0	0	0	0	0	0	3,189
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures	10,929	0	0	0	0	0	0	0	0	0	0	10,929
348310 - County Court Civil - Filing Fees	42,455	0	0	0	0	0	0	0	0	0	0	42,455
348320 - County Court Civil - Service Charges	2,673	0	0	0	0	0	0	0	0	0	0	2,673
348410 - Circuit Court Civil - Filing Fees	24,186	0	0	0	0	0	0	0	0	0	0	24,186
348420 - Circuit Court Civil - Service Charges	5,642	0	0	0	0	0	0	0	0	0	0	5,642
348520 - Traffic Court - Service Charges	3,086	0	0	0	0	0	0	0	0	0	0	3,086
348530 - Traffic Court - Court Costs	894	0	0	0	0	0	0	0	0	0	0	894
348540 - Traffic Court - Non-Local Fines and Forfeitures	16,648	0	0	0	0	0	0	0	0	0	0	16,648
348620 - Juvenile Court - Service Charges	3	0	0	0	0	0	0	0	0	0	0	3
348710 - Probate Court - Filing Fees	5,950	0	0	0	0	0	0	0	0	0	0	5,950
348720 - Probate Court - Service Charges	224	0	0	0	0	0	0	0	0	0	0	224
348922 - Legal Aid	1,987	0	0	0	0	0	0	0	0	0	0	1,987
348931 - Traffic Surcharge	1,987	0	0	0	0	0	0	0	0	0	0	1,987
349000 - Other Charges for Services	19,983	0	0	0	0	0	0	0	0	0	0	19,983
351100 - Judgments and Fines - As Decided by County Court Criminal	30,303	0	0	0	0	0	0	0	0	0	0	30,303
351500 - Judgments and Fines - As Decided by Traffic Court	1,884	4,726	0	0	0	0	0	0	0	0	0	6,610
361100 - Interest	1,656	5,227	0	0	0	0	0	0	0	0	0	6,883
362000 - Rents and Royalties	12,000	0	0	0	0	0	0	0	0	0	0	12,000
365000 - Sale of Surplus Materials and Scrap	0	28,758	0	0	0	0	0	0	0	0	0	28,758
366000 - Contributions and Donations from Private Sources	0	9,464	0	0	0	0	0	0	0	0	0	9,464
369300 - Settlements	0	19,500	0	0	0	0	0	0	0	0	0	19,500
369900 - Other Miscellaneous Revenues	261,466	294,772	0	0	0	0	0	0	0	7,026,973	0	7,583,211
381000 - Inter-Fund Group Transfers In	3,333	452,082	0	0	0	0	0	0	0	0	0	455,415
Grand Total	7,750,679	5,484,420	0	0	0	0	0	0	0	7,026,973	0	20,262,072

Expenditures Report for FYE 2021

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	243,610	0	0	0	0	0	0	0	0	0	0	243,610
511.30 - Legislative - Operating Expenses	2,833	0	0	0	0	0	0	0	0	0	0	2,833
512.10 - Executive - Personnel Services	53,203	0	0	0	0	0	0	0	0	0	0	53,203
512.30 - Executive - Operating Expenses	2,472	0	0	0	0	0	0	0	0	0	0	2,472
513.10 - Financial and Administrative - Personnel Services	1,007,462	0	0	0	0	0	0	0	0	0	0	1,007,462
513.30 - Financial and Administrative - Operating Expenses	440,282	0	0	0	0	0	0	0	0	0	0	440,282
513.60 - Financial and Administrative - Capital Outlay	247,459	0	0	0	0	0	0	0	0	0	0	247,459
514.30 - Legal Counsel - Operating Expenses	139,637	0	0	0	0	0	0	0	0	0	0	139,637
515.30 - Comprehensive Planning - Operating Expenses	10,047	0	0	0	0	0	0	0	0	0	0	10,047
517.70 - Debt Service Payments - Debt Service	7,965	0	0	0	0	0	0	0	0	0	0	7,965
519.10 - Other General Government - Personnel Services	369,685	0	0	0	0	0	0	0	0	0	0	369,685
519.30 - Other General Government - Operating Expenses	120,144	0	0	0	0	0	0	0	0	0	0	120,144
519.90 - Other General Government - Other Uses	0	0	0	0	0	0	0	0	0	7,030,839	0	7,030,839
521.10 - Law Enforcement - Personnel Services	1,777,956	394,364	0	0	0	0	0	0	0	0	0	2,172,320
521.30 - Law Enforcement - Operating Expenses	595,125	128,414	0	0	0	0	0	0	0	0	0	723,539
521.60 - Law Enforcement - Capital Outlay	151,926	0	0	0	0	0	0	0	0	0	0	151,926
522.30 - Fire Control - Operating Expenses	0	53,651	0	0	0	0	0	0	0	0	0	53,651
522.60 - Fire Control - Capital Outlay	0	125,457	0	0	0	0	0	0	0	0	0	125,457
524.10 - Protective Inspections - Personnel Services	68,585	0	0	0	0	0	0	0	0	0	0	68,585
524.30 - Protective Inspections - Operating Expenses	6,449	0	0	0	0	0	0	0	0	0	0	6,449
524.60 - Protective Inspections - Capital Outlay	4,300	0	0	0	0	0	0	0	0	0	0	4,300
525.10 - Emergency and Disaster Relief - Personnel Services	0	165,820	0	0	0	0	0	0	0	0	0	165,820
525.30 - Emergency and Disaster Relief - Operating Expenses	1,986	81,220	0	0	0	0	0	0	0	0	0	83,206
525.60 - Emergency and Disaster Relief - Capital Outlay	24,155	0	0	0	0	0	0	0	0	0	0	24,155
526.10 - Ambulance and Rescue Services - Personnel Services	97,079	1,026,331	0	0	0	0	0	0	0	0	0	1,123,410
526.30 - Ambulance and Rescue Services - Operating Expenses	5,811	318,015	0	0	0	0	0	0	0	0	0	323,826
526.60 - Ambulance and Rescue Services - Capital Outlay	74,994	1,343	0	0	0	0	0	0	0	0	0	76,337
527.30 - Medical Examiners - Operating Expenses	30,415	0	0	0	0	0	0	0	0	0	0	30,415
529.10 - Other Public Safety - Personnel Services	261,662	0	0	0	0	0	0	0	0	0	0	261,662
529.30 - Other Public Safety - Operating Expenses	13,028	0	0	0	0	0	0	0	0	0	0	13,028
529.60 - Other Public Safety - Capital Outlay	43,774	0	0	0	0	0	0	0	0	0	0	43,774
529.80 - Other Public Safety - Grants and Aids	12,353	0	0	0	0	0	0	0	0	0	0	12,353
534.10 - Garbage/Solid Waste - Personnel Services	2,977	447,961	0	0	0	0	0	0	0	0	0	450,938
534.30 - Garbage/Solid Waste - Operating Expenses	6,300	414,151	0	0	0	0	0	0	0	0	0	420,451
534.60 - Garbage/Solid Waste - Capital Outlay	0	32,409	0	0	0	0	0	0	0	0	0	32,409
537.10 - Conservation/Resource Management - Personnel Services	107,302	0	0	0	0	0	0	0	0	0	0	107,302
537.30 - Conservation/Resource Management - Operating Expenses	22,139	0	0	0	0	0	0	0	0	0	0	22,139
537.60 - Conservation/Resource Management - Capital Outlay	2,848	0	0	0	0	0	0	0	0	0	0	2,848
539.30 - Other Physical Environment - Operating Expenses	2,324	0	0	0	0	0	0	0	0	0	0	2,324

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
539.60 - Other Physical Environment - Capital Outlay	4,996	0	0	0	0	0	0	0	0	0	0	4,996
541.10 - Road/Street Facilities - Personnel Services	10,492	663,433	0	0	0	0	0	0	0	0	0	673,925
541.30 - Road/Street Facilities - Operating Expenses	400	316,606	0	0	0	0	0	0	0	0	0	317,006
541.60 - Road/Street Facilities - Capital Outlay	0	134,342	0	0	0	0	0	0	0	0	0	134,342
541.70 - Road/Street Facilities - Debt Service	0	127,401	0	0	0	0	0	0	0	0	0	127,401
549.60 - Other Transportation - Capital Outlay	0	929,384	0	0	0	0	0	0	0	0	0	929,384
553.30 - Veterans Services - Operating Expenses	5,643	0	0	0	0	0	0	0	0	0	0	5,643
554.80 - Housing and Urban Development - Grants and Aids	0	271,632	0	0	0	0	0	0	0	0	0	271,632
559.30 - Other Economic Development - Operating Expenses	1,090	0	0	0	0	0	0	0	0	0	0	1,090
559.80 - Other Economic Development - Grants and Aids	8,000	0	0	0	0	0	0	0	0	0	0	8,000
562.10 - Health - Personnel Services	0	52,286	0	0	0	0	0	0	0	0	0	52,286
562.30 - Health - Operating Expenses	5,000	22,608	0	0	0	0	0	0	0	0	0	27,608
562.60 - Health - Capital Outlay	0	27,951	0	0	0	0	0	0	0	0	0	27,951
563.30 - Mental Health - Operating Expenses	23,750	0	0	0	0	0	0	0	0	0	0	23,750
564.30 - Public Assistance - Operating Expenses	235,821	0	0	0	0	0	0	0	0	0	0	235,821
564.80 - Public Assistance - Grants and Aids	4,000	0	0	0	0	0	0	0	0	0	0	4,000
569.30 - Other Human Services - Operating Expenses	1,896	0	0	0	0	0	0	0	0	0	0	1,896
571.10 - Libraries - Personnel Services	1,156	204,702	0	0	0	0	0	0	0	0	0	205,858
571.30 - Libraries - Operating Expenses	5,391	31,555	0	0	0	0	0	0	0	0	0	36,946
571.60 - Libraries - Capital Outlay	0	1,790	0	0	0	0	0	0	0	0	0	1,790
572.30 - Parks/Recreation - Operating Expenses	42,521	0	0	0	0	0	0	0	0	0	0	42,521
572.60 - Parks/Recreation - Capital Outlay	15,013	0	0	0	0	0	0	0	0	0	0	15,013
572.90 - Parks/Recreation - Other Uses	76,938	0	0	0	0	0	0	0	0	0	0	76,938
573.30 - Cultural Services - Operating Expenses	5,000	0	0	0	0	0	0	0	0	0	0	5,000
581.90 - Interfund Transfers Out - Other Uses	452,082	3,333	0	0	0	0	0	0	0	0	0	455,415
601.30 - Court Administration - Operating Expenses	39,143	0	0	0	0	0	0	0	0	0	0	39,143
602.30 - State Attorney Administration - Operating Expenses	19,338	0	0	0	0	0	0	0	0	0	0	19,338
603.30 - Public Defender Administration - Operating Expenses	2,817	0	0	0	0	0	0	0	0	0	0	2,817
604.10 - Clerk of Court Administration - Personnel Services	190,110	0	0	0	0	0	0	0	0	0	0	190,110
604.30 - Clerk of Court Administration - Operating Expenses	17,567	0	0	0	0	0	0	0	0	0	0	17,567
604.60 - Clerk of Court Administration - Capital Outlay	360	0	0	0	0	0	0	0	0	0	0	360
605.30 - Judicial Support - Operating Expenses	40,101	0	0	0	0	0	0	0	0	0	0	40,101
608.10 - Jury Management - Personnel Services	3,819	0	0	0	0	0	0	0	0	0	0	3,819
608.30 - Jury Management - Operating Expenses	749	0	0	0	0	0	0	0	0	0	0	749
614.10 - Clerk of Court - Personnel Services	60,281	0	0	0	0	0	0	0	0	0	0	60,281
614.30 - Clerk of Court - Operating Expenses	1,757	0	0	0	0	0	0	0	0	0	0	1,757
634.10 - Clerk of Court - Personnel Services	28,436	0	0	0	0	0	0	0	0	0	0	28,436
634.30 - Clerk of Court - Operating Expenses	578	0	0	0	0	0	0	0	0	0	0	578
654.10 - Clerk of Court - Personnel Services	96,695	0	0	0	0	0	0	0	0	0	0	96,695
654.30 - Clerk of Court - Operating Expenses	1,694	0	0	0	0	0	0	0	0	0	0	1,694
674.10 - Clerk of Court - Personnel Services	9,062	0	0	0	0	0	0	0	0	0	0	9,062
674.30 - Clerk of Court - Operating Expenses	348	0	0	0	0	0	0	0	0	0	0	348
694.10 - Clerk of Court - Personnel Services	15,871	0	0	0	0	0	0	0	0	0	0	15,871

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Custodial	Component Units	Total
694.30 - Clerk of Court - Operating Expenses	96	0	0	0	0	0	0	0	0	0	0	96
712.10 - Courthouse Facilities - Personnel Services	57,810	0	0	0	0	0	0	0	0	0	0	57,810
712.30 - Courthouse Facilities - Operating Expenses	85,248	0	0	0	0	0	0	0	0	0	0	85,248
713.30 - Information Systems - Operating Expenses	41,664	0	0	0	0	0	0	0	0	0	0	41,664
716.30 - Clerk of Court Related Technology - Operating Expenses	0	28,135	0	0	0	0	0	0	0	0	0	28,135
724.10 - Clerk of Court - Personnel Services	8,483	0	0	0	0	0	0	0	0	0	0	8,483
724.30 - Clerk of Court - Operating Expenses	935	0	0	0	0	0	0	0	0	0	0	935
744.10 - Clerk of Court - Personnel Services	21,116	0	0	0	0	0	0	0	0	0	0	21,116
744.30 - Clerk of Court - Operating Expenses	617	0	0	0	0	0	0	0	0	0	0	617
764.10 - Clerk of Court - Personnel Services	30,562	0	0	0	0	0	0	0	0	0	0	30,562
764.30 - Clerk of Court - Operating Expenses	581	0	0	0	0	0	0	0	0	0	0	581
Grand Total	7,633,314	6,004,294	0	0	0	0	0	0	0	7,030,839	0	20,668,447

Data Element Worksheet Report for FYE: 2021, Union

Affiliates Report for FYE 2021

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Union County Special Library District	Blended in Primary Report	\$218,167	\$238,047	\$0
Special District - Union Soil and Water Conservation District	Not a Component Unit	\$0	\$0	\$0

Supplemental Information Report for FYE 2021

Compensation

Affiliated Entity	Type	Total Employees	Total Employee Compensation Earned or Awarded	Total Contractors	Total Contractor Compensation Earned or Awarded
Union County Special Library District	Blended in Primary Report	25	96,508	0	0

Construction Projects

