

Unit Information

Unit Type: County

Year: 2013

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. Jared Blanton

Title: Finance Director

Phone: (386) 758-1042

Email: jblanton@Columbiacountyfla.com

Address:

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

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/30/2014

Audit Received Date: 7/25/2014

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$12,328,356

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/28/2014

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: Ronald Williams

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?

☐☐

Revenues Report for FYE 2013

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 311000 - Ad Valorem Taxes | 17,326,161 | | | | | | | | | | 17,326,161 |
| 312100 - Local Option Taxes | | 728,631 | | | | | | | | | 728,631 |
| 312300 - County Ninth-Cent Voted Fuel Tax | | 556,536 | | | | | | | | | 556,536 |
| 312410 - First Local Option Fuel Tax | | 1,502,303 | 700,678 | | | | | | | | 2,202,981 |
| 312600 - Discretionary Sales Surtaxes | 3,868,690 | 2,050,000 | | | | | | | | | 5,918,690 |
| 315000 - Communications Service Tax (Chapter 202) | | 283,129 | | | | | | | | | 283,129 |
| 316000 - Local Business Tax (Chapter 205) | | 17,775 | | | | | | | | | 17,775 |
| 322000 - Building Permits | | 217,738 | | | | | | | | | 217,738 |
| 323700 - Franchise Fee - Solid Waste | | 34,727 | | | | | | | | | 34,727 |
| 325100 - Special Assessments - Capital Improvement | | | | 21,169 | | | | | | | 21,169 |
| 325200 - Special Assessments - Charges for Public Services | | 7,019,438 | | 13,074 | | | | | | | 7,032,512 |
| 329000 - Other Permits, Fees & Special Assessments | 17,355 | 61,348 | | | | 4,244 | | | | | 82,947 |
| 331200 - Federal Grant - Public Safety | 10,000 | 223,583 | | | | | | | | | 233,583 |
| 331500 - Federal Grant - Economic Environment | 3,865,851 | 744,885 | | | | | | | | | 4,610,736 |
| 331690 - Federal Grant - Other Human Services | | 89,819 | | | | | | | | | 89,819 |
| 331900 - Federal Grant - Other | | 4,665 | | | | | | | | | 4,665 |
| 333000 - Federal Payments In Lieu Of Taxes | 160,893 | 111,944 | | | | | | | | | 272,837 |
| 334100 - State Grant - General Government | 1,293 | | | | | | | | | | 1,293 |
| 334200 - State Grant - Public Safety | 262,593 | 31,139 | | | | | | | | | 293,732 |
| 334340 - State Grant - Garbage/Solid Waste | | | | | | 70,588 | | | | | 70,588 |
| 334490 - State Grant - Other Transportation | | | | 3,839,913 | | | | | | | 3,839,913 |
| 334500 - State Grant - Economic Environment | | 68,379 | | | | | | | | | 68,379 |
| 334620 - State Grant - Public Welfare | 18,500 | | | | | | | | | | 18,500 |
| 334700 - State Grant - Culture/Recreation | 94,225 | | | | | | | | | | 94,225 |
| 335120 - State Revenue Sharing - Proceeds | 1,389,078 | | | | | | | | | | 1,389,078 |
| 335130 - State Revenue Sharing - Insurance Agents County Licenses | 27,920 | | | | | | | | | | 27,920 |
| 335140 - State Revenue Sharing - Mobile Home Licenses | | 19,370 | | | | | | | | | 19,370 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 13,809 | | | | | | | | | | 13,809 |
| 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 | 1,550,338 | 2,355,000 | | | | | | | | | 3,905,338 |
| 335190 - State Revenue Sharing - Other General Government | 1,888,080 | 581,729 | | | | | | | | | 2,469,809 |
| 335290 - State Revenue Sharing - Other Public Safety | | 2,370 | | | | | | | | | 2,370 |
| 335490 - State Revenue Sharing - Other Transportation | | 2,055,030 | | | | | | | | | 2,055,030 |
| 335800 - State Revenue Sharing - Clerk Allotment From Justice Administrative Commission | | 936,778 | | | | | | | | | 936,778 |
| 337100 - Local Government Unit Grant - General Government | | 116,126 | | | | | | | | | 116,126 |
| 337300 - Local Government Unit Grant - Physical Environment | | | | | | 34,329 | | | | | 34,329 |
| 337900 - Local Government Unit Grants - Other | | | | 60,694 | | | | | | | 60,694 |
| 341100 - Service Charge - Recording Fees | | 125,806 | | | | | | | | | 125,806 |
| 341150 - Public Records Modernization Trust Fund | | 88,626 | | | | | | | | | 88,626 |
| 341520 - Fees remitted to County from Sheriff | 83,530 | | | | | | | | | | 83,530 |
| 341800 - County Officer Commission and Fees | | 2,126,083 | | | | | | | | | 2,126,083 |
| 341900 - Other General Government Charges and Fees | 427,579 | 139 | | | | | | | | | 427,718 |
| 342100 - Service Charge - Law Enforcement Services | 251,318 | 51,206 | | | | | | | | | 302,524 |
| 342300 - Service Charge - Housing for Prisoners | 9,413 | | | | | | | | | | 9,413 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 342400 - Service Charge - Emergency Management Service Fees/Charges | 269,452 | | | | | | | | | | 269,452 |
| 342500 - Service Charge - Protective Inspection Fees | | 13,210 | | | | | | | | | 13,210 |
| 342900 - Service Charge - Other Public Safety Charges and Fees | 177,154 | 82,900 | | | | | | | | | 260,054 |
| 343400 - Service Charge - Garbage/Solid Waste | | | | | | 2,221,461 | | | | | 2,221,461 |
| 343500 - Service Charge - Sewer/Wastewater Utility | | | | | | 35,573 | | | | | 35,573 |
| 344900 - Service Charge - Other Transportation Charges | | 27,619 | | | | | | | | | 27,619 |
| 346400 - Service Charge - Animal Control and Shelter Fees | 1,538 | | | | | | | | | | 1,538 |
| 347100 - Service Charge - Libraries | 2,083 | | | | | | | | | | 2,083 |
| 347200 - Service Charge - Parks and Recreation | 10,125 | | | | | | | | | | 10,125 |
| 347400 - Service Charge - Special Events | 2,351 | | | | | | | | | | 2,351 |
| 347500 - Service Charge - Special Recreation Facilities | 7,538 | | | | | | | | | | 7,538 |
| 348924 - Juvenile Alternative Programs | | 27,595 | | | | | | | | | 27,595 |
| 348931 - Traffic Surcharge | | 89,493 | | | | | | | | | 89,493 |
| 348990 - Other Court Collections Transferred to BOCC | 296,099 | 312,064 | | | | | | | | | 608,163 |
| 351100 - Judgments and Fines - As Decided by County Court Criminal | | 39,658 | | | | | | | | | 39,658 |
| 351200 - Judgments and Fines - As Decided by Circuit Court Criminal | | 19,932 | | | | | | | | | 19,932 |
| 351500 - Judgments and Fines - As Decided by Traffic Court | | 74,294 | | | | | | | | | 74,294 |
| 351700 - Intergovernmental Radio Communication Program | 92,220 | | | | | | | | | | 92,220 |
| 351800 - 10% of Fines to Public Records Modernization Trust Fund | | 112,797 | | | | | | | | | 112,797 |
| 351900 - Judgments and Fines - Other Court Ordered | | 86,302 | | | | | | | | | 86,302 |
| 352000 - Fines - Library | 33,482 | | | | | | | | | | 33,482 |
| 359000 - Other Judgments, Fines and Forfeits | | 6,327 | | | | | | | | | 6,327 |
| 361100 - Interest | 29,532 | | 783 | 6,981 | | 10,144 | | | | | 47,440 |
| 362000 - Rents and Royalties | 6,400 | 16,010 | | | | | | | | | 22,410 |
| 364000 - Disposition of Fixed Assets | | 113,151 | | | | -113,795 | | | | | -644 |
| 365000 - Sale of Surplus Materials and Scrap | 1,917 | 693,239 | | | | | | | | | 695,156 |
| 366000 - Contributions and Donations from Private Sources | 7,679 | 255 | | | | | | | | | 7,934 |
| 367000 - Licenses | | 76,138 | | | | | | | | | 76,138 |
| 369900 - Other Miscellaneous Revenues | 207,646 | 105,907 | | | | 383 | | | | | 313,936 |
| 381000 - Inter-Fund Group Transfers In | 512,893 | 13,907,120 | | 5,275,500 | | 300,000 | | | | | 19,995,513 |
| 384000 - Debt Proceeds | | 797,184 | | 4,470,000 | | | | | | | 5,267,184 |
| Grand Total | 32,924,735 | 39,028,747 | 701,461 | 13,687,331 | | 2,562,927 | | | | | 88,905,201 |

Expenditures Report for FYE 2013

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 511.10 - Legislative - Personnel Services | 1,031,132 | | | | | | | | | | 1,031,132 |
| 511.30 - Legislative - Operating Expenses | 345,246 | 240,476 | | 687 | | | | | | | 586,409 |
| 511.60 - Legislative - Capital Outlay | 135,762 | | | | | | | | | | 135,762 |
| 512.10 - Executive - Personnel Services | 1,226 | | | | | | | | | | 1,226 |
| 513.10 - Financial and Administrative - Personnel Services | | 2,560,127 | | | | | | | | | 2,560,127 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 513.30 - Financial and Administrative - Operating Expenses | 891,998 | 566,582 | | | | | | | | | 1,458,580 |
| 513.60 - Financial and Administrative - Capital Outlay | 187,000 | 16,955 | | | | | | | | | 203,955 |
| 514.10 - Legal Counsel - Personnel Services | 106,818 | | | | | | | | | | 106,818 |
| 514.30 - Legal Counsel - Operating Expenses | 1,040 | | | | | | | | | | 1,040 |
| 516.30 - Non-Court Information Systems - Operating Expenses | 53,452 | 112,914 | | | | | | | | | 166,366 |
| 519.10 - Other General Governmental Services - Personnel Services | 708,774 | 704,558 | | | | | | | | | 1,413,332 |
| 519.30 - Other General Governmental Services - Operating Expenses | 1,322,290 | 223,489 | | | | | | | | | 1,545,779 |
| 519.60 - Other General Governmental Services - Capital Outlay | 25,629 | 1,300 | | | | | | | | | 26,929 |
| 521.10 - Law Enforcement - Personnel Services | 165,047 | 6,168,716 | | | | | | | | | 6,333,763 |
| 521.30 - Law Enforcement - Operating Expenses | | 1,609,139 | | | | | | | | | 1,609,139 |
| 521.60 - Law Enforcement - Capital Outlay | | 454,322 | | | | | | | | | 454,322 |
| 522.10 - Fire Control - Personnel Services | | 2,097,615 | | | | | | | | | 2,097,615 |
| 522.30 - Fire Control - Operating Expenses | | 803,565 | | | | | | | | | 803,565 |
| 522.60 - Fire Control - Capital Outlay | | 35,195 | | | | | | | | | 35,195 |
| 522.70 - Fire Control - Debt Service | | 360,626 | | | | | | | | | 360,626 |
| 522.80 - Fire Control - Grants and Aids | | 24,100 | | | | | | | | | 24,100 |
| 523.10 - Detention and/or Corrections - Personnel Services | 125,277 | 2,820,170 | | | | | | | | | 2,945,447 |
| 523.30 - Detention and/or Corrections - Operating Expenses | 349,426 | 1,241,205 | | | | | | | | | 1,590,631 |
| 523.60 - Detention and/or Corrections - Capital Outlay | | 288,456 | | | | | | | | | 288,456 |
| 524.10 - Protective Inspections - Personnel Services | | 344,535 | | | | | | | | | 344,535 |
| 524.30 - Protective Inspections - Operating Expenses | | 134,922 | | | | | | | | | 134,922 |
| 525.10 - Emergency and Disaster Relief Services - Personnel Services | 1,314,081 | 65,972 | | | | | | | | | 1,380,053 |
| 525.30 - Emergency and Disaster Relief Services - Operating Expenses | 641,259 | 66,577 | | | | | | | | | 707,836 |
| 525.60 - Emergency and Disaster Relief Services - Capital Outlay | 119,498 | | | | | | | | | | 119,498 |
| 527.30 - Medical Examiners - Operating Expenses | 224,164 | | | | | | | | | | 224,164 |
| 529.10 - Other Public Safety - Personnel Services | 40,672 | | | | | | | | | | 40,672 |
| 529.30 - Other Public Safety - Operating Expenses | 106,859 | | | | | | | | | | 106,859 |
| 533.30 - Water Utility Services - Operating Expenses | | | | | | 37,267 | | | | | 37,267 |
| 534.10 - Garbage/Solid Waste Control Services - Personnel Services | | | | | | 605,359 | | | | | 605,359 |
| 534.30 - Garbage/Solid Waste Control Services - Operating Expenses | | 3,238,203 | | | | 1,577,346 | | | | | 4,815,549 |
| 535.30 - Sewer/Wastewater Services - Operating Expenses | | | | | | 307,249 | | | | | 307,249 |
| 535.70 - Sewer/Wastewater Services - Debt Service | | | | | | 37,866 | | | | | 37,866 |
| 536.30 - Water-Sewer Combination Services - Operating Expenses | | | | | | 2 | | | | | 2 |
| 537.10 - Conservation and Resource Management - Personnel Services | 584,004 | | | | | | | | | | 584,004 |
| 537.30 - Conservation and Resource Management - Operating Expenses | 140,779 | | | | | | | | | | 140,779 |
| 537.60 - Conservation and Resource Management - Capital Outlay | 6,872 | | | | | | | | | | 6,872 |
| 537.80 - Conservation and Resource Management - Grants and Aids | 3,000 | | | | | | | | | | 3,000 |
| 539.30 - Other Physical Environment - Operating Expenses | 251,797 | 6,430 | | | | | | | | | 258,227 |
| 541.10 - Road and Street Facilities - Personnel Services | | 3,076,822 | | | | | | | | | 3,076,822 |
| 541.30 - Road and Street Facilities - Operating Expenses | | 2,984,881 | | 311,414 | | | | | | | 3,296,295 |
| 541.60 - Road and Street Facilities - Capital Outlay | | 1,919,244 | | 9,967,105 | | | | | | | 11,886,349 |
| 541.70 - Road and Street Facilities - Debt Service | | 781,331 | | | | | | | | | 781,331 |
| 552.10 - Industry Development - Personnel Services | | 394,466 | | | | | | | | | 394,466 |
| 552.30 - Industry Development - Operating Expenses | | 410,471 | | | | | | | | | 410,471 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 552.60 - Industry Development - Capital Outlay | | 38,150 | | | | | | | | | 38,150 |
| 552.70 - Industry Development - Debt Service | | 489,828 | | | | | | | | | 489,828 |
| 552.80 - Industry Development - Grants and Aids | 158,999 | 1,077 | | | | | | | | | 160,076 |
| 553.10 - Veteran's Services - Personnel Services | 13,329 | | | | | | | | | | 13,329 |
| 553.30 - Veteran's Services - Operating Expenses | 3,691 | | | | | | | | | | 3,691 |
| 554.30 - Housing and Urban Development - Operating Expenses | | 318,681 | | | | | | | | | 318,681 |
| 554.60 - Housing and Urban Development - Capital Outlay | | 624,792 | | | | | | | | | 624,792 |
| 562.10 - Health Services - Personnel Services | 15,260 | | | | | | | | | | 15,260 |
| 562.30 - Health Services - Operating Expenses | 47,943 | | | | | | | | | | 47,943 |
| 562.60 - Health Services - Capital Outlay | 1,522,820 | | | | | | | | | | 1,522,820 |
| 562.80 - Health Services - Grants and Aids | 486,460 | | | | | | | | | | 486,460 |
| 563.80 - Mental Health Services - Grants and Aids | 204,750 | | | | | | | | | | 204,750 |
| 564.80 - Public Assistance Services - Grants and Aids | 166,767 | | | | | | | | | | 166,767 |
| 569.80 - Other Human Services - Grants and Aids | 80,000 | | | | | | | | | | 80,000 |
| 571.10 - Libraries - Personnel Services | 331,452 | 549,178 | | | | | | | | | 880,630 |
| 571.30 - Libraries - Operating Expenses | 154,893 | 156,415 | | | | | | | | | 311,308 |
| 572.10 - Parks and Recreation - Personnel Services | 151,829 | | | | | | | | | | 151,829 |
| 572.30 - Parks and Recreation - Operating Expenses | 233,151 | 43,797 | | | | | | | | | 276,948 |
| 572.60 - Parks and Recreation - Capital Outlay | 1,146,332 | | | | | | | | | | 1,146,332 |
| 572.80 - Parks and Recreation - Grants and Aids | 18,911 | | | | | | | | | | 18,911 |
| 573.30 - Cultural Services - Operating Expenses | 156,168 | | | | | | | | | | 156,168 |
| 574.60 - Special Events - Capital Outlay | 7,500 | | | | | | | | | | 7,500 |
| 575.30 - Special Recreation Facilities - Operating Expenses | 837,509 | | | | | | | | | | 837,509 |
| 575.60 - Special Recreation Facilities - Capital Outlay | 5,986 | | | | | | | | | | 5,986 |
| 581.90 - Inter-Fund Group Transfers Out - Other Uses | 14,057,150 | 4,038,363 | 1,900,000 | | | | | | | | 19,995,513 |
| 601.10 - Court Administration - Personnel Services | | 35,620 | | | | | | | | | 35,620 |
| 602.30 - State Attorney Administration - Operating Expenses | | 70,817 | | | | | | | | | 70,817 |
| 603.30 - Public Defender Administration - Operating Expenses | | 21,211 | | | | | | | | | 21,211 |
| 604.10 - Clerk of Court Administration - Personnel Services | | 258,279 | | | | | | | | | 258,279 |
| 604.30 - Clerk of Court Administration - Operating Expenses | | 121,552 | | | | | | | | | 121,552 |
| 605.30 - Judicial Support - Operating Expenses | | 73,357 | | | | | | | | | 73,357 |
| 608.10 - Jury Management - Personnel Services | | 32,698 | | | | | | | | | 32,698 |
| 608.30 - Jury Management - Operating Expenses | | 26,709 | | | | | | | | | 26,709 |
| 614.10 - Clerk of Court Administration - Circuit Criminal - Personnel Services | | 197,139 | | | | | | | | | 197,139 |
| 614.30 - Clerk of Court Administration - Circuit Criminal - Operating Expenses | | 10,439 | | | | | | | | | 10,439 |
| 634.10 - Clerk of Court Administration - Circuit Civil - Personnel Services | | 99,165 | | | | | | | | | 99,165 |
| 634.30 - Clerk of Court Administration - Circuit Civil - Operating Expenses | | 4,135 | | | | | | | | | 4,135 |
| 654.10 - Clerk of Court Administration - Circuit Family - Personnel Services | | 73,860 | | | | | | | | | 73,860 |
| 654.30 - Clerk of Court Administration - Circuit Family - Operating Expenses | | 9,238 | | | | | | | | | 9,238 |
| 674.10 - Clerk of Court Administration - Circuit Juvenile - Personnel Services | | 47,417 | | | | | | | | | 47,417 |
| 674.30 - Clerk of Court Administration - Circuit Juvenile - Operating Expenses | | 6,688 | | | | | | | | | 6,688 |
| 684.30 - Juvenile Drug Court - Circuit Juvenile - Operating Expenses | | 23,181 | | | | | | | | | 23,181 |
| 685.30 - Guardian Ad Litem - Circuit Juvenile - Operating Expenses | | 41,440 | | | | | | | | | 41,440 |
| 694.10 - Clerk of Court Administration - Probate - Personnel Services | | 34,750 | | | | | | | | | 34,750 |

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|------------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|------------|
| 694.30 - Clerk of Court Administration - Probate - Operating Expenses | | 1,765 | | | | | | | | | 1,765 |
| 713.10 - Information Systems and Technology - Personnel Services | | 53,607 | | | | | | | | | 53,607 |
| 713.30 - Information Systems and Technology - Operating Expenses | | 47,633 | | | | | | | | | 47,633 |
| 714.30 - Public Law Library - Operating Expenses | | 2,565 | | | | | | | | | 2,565 |
| 715.30 - Legal Aid - Operating Expenses | | 49,185 | | | | | | | | | 49,185 |
| 724.10 - Clerk of Court Administration - County Criminal - Personnel Services | | 179,243 | | | | | | | | | 179,243 |
| 724.30 - Clerk of Court Administration - County Criminal - Operating Expenses | | 11,231 | | | | | | | | | 11,231 |
| 744.10 - Clerk of Court Administration - County Civil - Personnel Services | | 81,647 | | | | | | | | | 81,647 |
| 744.30 - Clerk of Court Administration - County Civil - Operating Expenses | | 3,807 | | | | | | | | | 3,807 |
| 764.10 - Clerk of Court Administration - Traffic - Personnel Services | | 196,490 | | | | | | | | | 196,490 |
| 764.30 - Clerk of Court Administration - Traffic - Operating Expenses | | 7,554 | | | | | | | | | 7,554 |
| Grand Total | 28,684,002 | 41,836,067 | 1,900,000 | 10,279,206 | | 2,565,089 | | | | | 85,264,364 |

Data Element Worksheet Report for FYE: 2013, Columbia

Affiliates Report for FYE 2013

| Affiliated Entity | Type | Total Revenues | Total Expenditures | Total Debt |
|---|--------------------------------|----------------|--------------------|------------|
| Special District - Columbia County Industrial Development Authority | Zero Revenues And Expenditures | \$0 | \$0 | \$0 |
| Special District - Columbia County Law Library | Blended in Primary Report | \$0 | \$175 | \$0 |

