

Unit Information

Unit Type: County

Year: 2016

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: 6/23/2017

Audit Received Date: 6/12/2017

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$11,057,747

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/16/2017

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: Sylvester "Bucky" Nash

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 2016

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	18,527,377										18,527,377
312100 - Local Option Taxes		1,383,879									1,383,879
312300 - County Ninth-Cent Voted Fuel Tax		608,356									608,356
312410 - First Local Option Fuel Tax		1,609,721	800,000								2,409,721
312600 - Discretionary Sales Surtaxes	4,773,009	2,496,500									7,269,509
315000 - Communications Service Tax (Chapter 202)		836,912									836,912
316000 - Local Business Tax (Chapter 205)		88,608									88,608
322000 - Building Permits		232,518									232,518
323700 - Franchise Fee - Solid Waste		121,449									121,449
325100 - Special Assessments - Capital Improvement				18,157							18,157
325200 - Special Assessments - Charges for Public Services		8,983,932		275							8,984,207
329000 - Other Permits, Fees & Special Assessments	19,238	74,385				5,097					98,720
331200 - Federal Grant - Public Safety	359,920	69,330									429,250
331690 - Federal Grant - Other Human Services		105,895									105,895
331900 - Federal Grant - Other		47,067									47,067
333000 - Federal Payments In Lieu Of Taxes	148,196	105,155									253,351
334100 - State Grant - General Government	1,266	16,274									17,540
334200 - State Grant - Public Safety	162,521	6,906									169,427
334340 - State Grant - Garbage/Solid Waste						92,909					92,909
334490 - State Grant - Other Transportation				4,379,217							4,379,217
334500 - State Grant - Economic Environment		369,777									369,777
334620 - State Grant - Public Welfare	41,294										41,294
334700 - State Grant - Culture/Recreation	540,302	173,654									713,956
335120 - State Revenue Sharing - Proceeds	1,446,144	200,000									1,646,144
335130 - State Revenue Sharing - Insurance Agents County Licenses	27,652										27,652
335140 - State Revenue Sharing - Mobile Home Licenses		25,355									25,355
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	14,132										14,132
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	1,920,673	2,570,000									4,490,673
335190 - State Revenue Sharing - Other General Government	1,895,129	639,908									2,535,037
335290 - State Revenue Sharing - Other Public Safety		398									398
335490 - State Revenue Sharing - Other Transportation		2,252,471									2,252,471
335900 - State Revenue Sharing - Other		12,442									12,442
337100 - Local Government Unit Grant - General Government		126,023									126,023
337500 - Local Government Unit Grant - Economic Environment		14,500									14,500
341100 - Service Charge - Recording Fees		165,500									165,500
341150 - Public Records Modernization Trust Fund		95,624									95,624
341520 - Fees remitted to County from Sheriff	78,486										78,486
341800 - County Officer Commission and Fees		2,122,262									2,122,262
341900 - Other General Government Charges and Fees	1,154,003	15									1,154,018
342100 - Service Charge - Law Enforcement Services	300,515	227,105									527,620
342300 - Service Charge - Housing for Prisoners	8,276										8,276
342400 - Service Charge - Emergency Management Service Fees/Charges	199,897										199,897
342500 - Service Charge - Protective Inspection Fees		15,895									15,895

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342900 - Service Charge - Other Public Safety Charges and Fees	79,448	177,592									257,040
343300 - Service Charge - Water Utility						54,250					54,250
343400 - Service Charge - Garbage/Solid Waste		17,840				3,135,154					3,152,994
343600 - Service Charge - Water/Sewer Combination Utility						15,015					15,015
344900 - Service Charge - Other Transportation Charges		5,520									5,520
346400 - Service Charge - Animal Control and Shelter Fees	1,965										1,965
347100 - Service Charge - Libraries	2,740										2,740
347900 - Service Charge - Other Culture/Recreation Charges	6,968			27,325							34,293
348110 - County Court Criminal - Filing Fees		1,959									1,959
348120 - County Court Criminal - Service Charges		7,072									7,072
348130 - County Court Criminal - Court Costs		131									131
348140 - County Court Criminal - Non-Local Fines and Forfeitures		50,292									50,292
348220 - Circuit Court Criminal - Service Charges		19,238									19,238
348230 - Circuit Court Criminal - Court Costs		49,522									49,522
348310 - County Court Civil - Filing Fees		252,065									252,065
348320 - County Court Civil - Service Charges		2,714									2,714
348340 - County Court Civil - Non-Local Fines and Forfeitures		191,633									191,633
348520 - Traffic Court - Service Charges		53,521									53,521
348530 - Traffic Court - Court Costs		195,544									195,544
348620 - Juvenile Court - Service Charges		2,027									2,027
348640 - Juvenile Court - Non-Local Fines and Forfeitures		366									366
348710 - Probate Court - Filing Fees		45,671									45,671
348720 - Probate Court - Service Charges		4,166									4,166
348924 - Juvenile Alternative Programs		20,593									20,593
348990 - Other Court Collections Transferred to BOCC	246,849	132,398									379,247
351100 - Judgments and Fines - As Decided by County Court Criminal		185,025									185,025
351400 - Judgments and Fines - As Decided by Circuit Court Civil		60,283									60,283
351500 - Judgments and Fines - As Decided by Traffic Court		251,759									251,759
351700 - Intergovernmental Radio Communication Program	74,010										74,010
351800 - 10% of Fines to Public Records Modernization Trust Fund		106,334									106,334
351900 - Judgments and Fines - Other Court Ordered		111,281									111,281
352000 - Fines - Library	27,612										27,612
354000 - Fines - Local Ordinance Violation	4,619	53,890									58,509
359000 - Other Judgments, Fines and Forfeits		881									881
361100 - Interest	71,114	76,728		23,834		105,579					277,255
362000 - Rents and Royalties	7,111	43,514									50,625
364000 - Disposition of Fixed Assets		16,500		277,062		72,900					366,462
365000 - Sale of Surplus Materials and Scrap						11,328					11,328
366000 - Contributions and Donations from Private Sources	25,245	7,147									32,392
369300 - Settlements	3,117										3,117
369900 - Other Miscellaneous Revenues	350,538	454,704		2							805,244
381000 - Inter-Fund Group Transfers In	788,581	31,071,178		11,948,409		515,000					44,323,168
384000 - Debt Proceeds		3,315,370	6,000,000								9,315,370
Grand Total	33,307,947	63,005,524	6,800,000	16,674,281		4,007,232					123,794,984

Expenditures Report for FYE 2016

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,191,868										1,191,868
511.30 - Legislative - Operating Expenses	355,022	70,417		1,502							426,941
511.60 - Legislative - Capital Outlay	217,896										217,896
512.10 - Executive - Personnel Services	1,500										1,500
513.10 - Financial and Administrative - Personnel Services		3,006,020									3,006,020
513.30 - Financial and Administrative - Operating Expenses	906,858	883,531		86,870							1,877,259
513.60 - Financial and Administrative - Capital Outlay		9,644									9,644
514.10 - Legal Counsel - Personnel Services	184,492										184,492
514.30 - Legal Counsel - Operating Expenses	6,998										6,998
515.30 - Comprehensive Planning - Operating Expenses		16,274									16,274
519.10 - Other General Government - Personnel Services	690,005	525,858									1,215,863
519.30 - Other General Government - Operating Expenses	1,192,824	273,360		36,489							1,502,673
519.60 - Other General Government - Capital Outlay		123,796									123,796
521.10 - Law Enforcement - Personnel Services		6,997,040									6,997,040
521.30 - Law Enforcement - Operating Expenses		1,574,302		8,502							1,582,804
521.60 - Law Enforcement - Capital Outlay		202,222		128,590							330,812
522.10 - Fire Control - Personnel Services		3,655,190									3,655,190
522.30 - Fire Control - Operating Expenses		1,211,145									1,211,145
522.60 - Fire Control - Capital Outlay		29,452									29,452
522.70 - Fire Control - Debt Service		3,636,465									3,636,465
522.80 - Fire Control - Grants and Aids		24,100									24,100
523.10 - Detention/Corrections - Personnel Services	50,503	3,286,591									3,337,094
523.30 - Detention/Corrections - Operating Expenses	372,682	1,198,424									1,571,106
523.60 - Detention/Corrections - Capital Outlay	11,477	14,378									25,855
524.10 - Protective Inspections - Personnel Services		389,479									389,479
524.30 - Protective Inspections - Operating Expenses		124,568									124,568
525.10 - Emergency and Disaster Relief - Personnel Services	1,751,946	94,378									1,846,324
525.30 - Emergency and Disaster Relief - Operating Expenses	536,295	53,022		2,178							591,495
525.60 - Emergency and Disaster Relief - Capital Outlay	104,276			153,722							257,998
526.30 - Ambulance and Rescue Services - Operating Expenses		6,906									6,906
527.30 - Medical Examiners - Operating Expenses	260,775										260,775
529.10 - Other Public Safety - Personnel Services	77,451										77,451
529.30 - Other Public Safety - Operating Expenses	26,921										26,921
534.10 - Garbage/Solid Waste - Personnel Services						708,903					708,903
534.30 - Garbage/Solid Waste - Operating Expenses		3,531,636				1,910,663					5,442,299
535.30 - Sewer/Wastewater Services - Operating Expenses						282,389					282,389
535.70 - Sewer/Wastewater Services - Debt Service						30,345					30,345
537.10 - Conservation/Resource Management - Personnel Services	822,375										822,375
537.30 - Conservation/Resource Management - Operating Expenses	356,043			7,907							363,950
537.60 - Conservation/Resource Management - Capital Outlay	88,532			52,794							141,326
537.80 - Conservation/Resource Management - Grants and Aids	4,495										4,495
539.30 - Other Physical Environment - Operating Expenses		7,467									7,467
541.10 - Road/Street Facilities - Personnel Services		3,577,990									3,577,990
541.30 - Road/Street Facilities - Operating Expenses		3,505,493	34,671	2,167,913							5,708,077

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.60 - Road/Street Facilities - Capital Outlay		551,489		4,371,777							4,923,266
541.70 - Road/Street Facilities - Debt Service		206,536	3,333,494								3,540,030
552.10 - Industry Development - Personnel Services		356,730									356,730
552.30 - Industry Development - Operating Expenses		539,678									539,678
552.70 - Industry Development - Debt Service		489,798									489,798
552.80 - Industry Development - Grants and Aids	149,915	38,327									188,242
553.10 - Veterans Services - Personnel Services	13,876										13,876
553.30 - Veterans Services - Operating Expenses	3,904										3,904
554.30 - Housing and Urban Development - Operating Expenses		411,883									411,883
554.80 - Housing and Urban Development - Grants and Aids		68,173									68,173
562.10 - Health - Personnel Services	28,753										28,753
562.30 - Health - Operating Expenses	71,138										71,138
562.60 - Health - Capital Outlay	1,489,280										1,489,280
562.80 - Health - Grants and Aids	504,281										504,281
563.80 - Mental Health - Grants and Aids	204,750										204,750
564.80 - Public Assistance - Grants and Aids	166,759			45,000							211,759
565.80 - Developmental Disabilities - Grants and Aids				25,000							25,000
569.80 - Other Human Services - Grants and Aids	80,000										80,000
571.10 - Libraries - Personnel Services	324,139	648,024									972,163
571.30 - Libraries - Operating Expenses	155,656	137,615		13,829							307,100
572.10 - Parks/Recreation - Personnel Services	168,692										168,692
572.30 - Parks/Recreation - Operating Expenses	214,942										214,942
572.60 - Parks/Recreation - Capital Outlay	51,225			35,668							86,893
572.80 - Parks/Recreation - Grants and Aids	2,005			1,618							3,623
573.30 - Cultural Services - Operating Expenses	217,142										217,142
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
575.30 - Special Facilities - Operating Expenses	208,303			73,895							282,198
575.60 - Special Facilities - Capital Outlay	9,330										9,330
575.80 - Special Facilities - Grants and Aids				1,000							1,000
581.10 - Interfund Transfers Out - Personnel Services		1,315,000									1,315,000
581.30 - Interfund Transfers Out - Operating Expenses		13,124									13,124
581.90 - Interfund Transfers Out - Other Uses	18,310,522	18,733,057	3,500,666	636,800		1,814,000					42,995,045
601.10 - Court Administration - Personnel Services		1,211,170									1,211,170
601.30 - Court Administration - Operating Expenses		57,421									57,421
601.60 - Court Administration - Capital Outlay		6,326									6,326
602.30 - State Attorney Administration - Operating Expenses		96,158									96,158
603.30 - Public Defender Administration - Operating Expenses		21,072									21,072
604.10 - Clerk of Court Administration - Personnel Services		56,770									56,770
604.30 - Clerk of Court Administration - Operating Expenses		240,890									240,890
604.60 - Clerk of Court Administration - Capital Outlay		9,488									9,488
605.30 - Judicial Support - Operating Expenses		44,563									44,563
608.30 - Jury Management - Operating Expenses		56,752									56,752
674.30 - Clerk of Court - Operating Expenses		1,693									1,693
684.30 - Juvenile Drug Court - Operating Expenses		24,636									24,636
685.30 - Guardian ad Litem - Operating Expenses		44,388									44,388
713.30 - Information Systems - Operating Expenses		87,664									87,664
714.30 - Public Law Library - Operating Expenses		7,352									7,352

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
715.30 - Legal Aid - Operating Expenses		14,203									14,203
724.30 - Clerk of Court - Operating Expenses		134,228									134,228
Grand Total	31,593,346	63,668,356	6,868,831	7,851,054		4,746,300					114,727,887

Data Element Worksheet Report for FYE: 2016, Columbia

Affiliates Report for FYE 2016

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

