

Unit Information

Unit Type: County

Year: 2016

Unit Name: Liberty

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Kathy Brown

Title: Clerk of Circuit Court

Phone: (850) 643-5404

Address:

10818 NW SR 20
P.O. Box 399
Bristol, FL 32321-0399

Contact Information

Name: Mr. Christopher H. Moran, CPA

Title: CPA

Phone: (850) 510-5334

Email: cmoran@moransmithcpa.com

Address:

P.O. Box 399
Bristol, FL 32321-0399

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 10/19/2017

Audit Received Date: 10/19/2017

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$639,012

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/30/2017

Auditor Name: Moran & Smith LLP CPAs

Address:
15 N Stewart Street
Quincy, FL 32351

Certification

Chief Financial Officer

Name: Kathleen Brown

Title: Clerk of Court

Chairman/Elected Official

Name: Dexter Barber

Title: Chairman of the Board

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 2016

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	2,202,138										2,202,138
312300 - County Ninth-Cent Voted Fuel Tax		50,569									50,569
312420 - Second Local Option Fuel Tax		251,711									251,711
315000 - Communications Service Tax (Chapter 202)	13,607										13,607
316000 - Local Business Tax (Chapter 205)	305,784										305,784
322000 - Building Permits	20,672										20,672
323900 - Franchise Fee - Other		50									50
331200 - Federal Grant - Public Safety	62,293										62,293
331650 - Federal Grant - Child Support Reimbursement		45,710									45,710
333000 - Federal Payments In Lieu Of Taxes	381,192	293,007									674,199
334100 - State Grant - General Government	33,012										33,012
334200 - State Grant - Public Safety	292,621	51,906									344,527
334310 - State Grant - Water Supply System						32,173					32,173
334340 - State Grant - Garbage/Solid Waste		82,689									82,689
334420 - State Grant - Mass Transit		243,624									243,624
334490 - State Grant - Other Transportation		1,475,001									1,475,001
334500 - State Grant - Economic Environment		7,207									7,207
334610 - State Grant - Health or Hospitals		117,969									117,969
334690 - State Grant - Other Human Services		254,870									254,870
334700 - State Grant - Culture/Recreation	58,427										58,427
335120 - State Revenue Sharing - Proceeds	151,911										151,911
335130 - State Revenue Sharing - Insurance Agents County Licenses	19,800										19,800
335140 - State Revenue Sharing - Mobile Home Licenses	3,300										3,300
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	115										115
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	198,250										198,250
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	489,161										489,161
335190 - State Revenue Sharing - Other General Government	737,505										737,505
335220 - State Revenue Sharing - Enhanced 911 Fee		106,745									106,745
335420 - State Revenue Sharing - Mass Transit		163,312		653,507							816,819
335490 - State Revenue Sharing - Other Transportation		361,820									361,820
335900 - State Revenue Sharing - Other		335,238									335,238
336000 - State Payments In Lieu of Taxes	7,199										7,199
341150 - Public Records Modernization Trust Fund		2,134									2,134
341160 - County Portion (\$2) of \$4 Additional Service Charge		6,314									6,314
341510 - Fees remitted to County from Tax Collector	3,275										3,275
341900 - Other General Government Charges and Fees	291,781										291,781
342100 - Service Charge - Law Enforcement Services	63										63
342600 - Service Charge - Ambulance Fees		233,112									233,112
342900 - Service Charge - Other Public Safety Charges and Fees	12,500										12,500
343300 - Service Charge - Water Utility						278,620					278,620
343400 - Service Charge - Garbage/Solid Waste		384,403									384,403
344300 - Service Charge - Mass Transit		209,767									209,767
347200 - Service Charge - Parks and Recreation	41,169										41,169
347300 - Service Charge - Cultural Services	13,743										13,743

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
347400 - Service Charge - Special Events	45,167										45,167
347900 - Service Charge - Other Culture/Recreation Charges	21,058										21,058
348921 - Court Innovations/Local Requirements	2,169										2,169
348922 - Legal Aid	2,169										2,169
348923 - Law Library	2,169										2,169
348924 - Juvenile Alternative Programs	2,169										2,169
348931 - Traffic Surcharge	7,003										7,003
349000 - Other Charges for Services	27,552										27,552
351100 - Judgments and Fines - As Decided by County Court Criminal	8,980	1,768									10,748
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	5,093										5,093
351800 - 10% of Fines to Public Records Modernization Trust Fund		7,202									7,202
359000 - Other Judgments, Fines and Forfeits	10,773										10,773
361100 - Interest	2,980	5,079		3,097							11,156
369900 - Other Miscellaneous Revenues	109,412	119,919									229,331
381000 - Inter-Fund Group Transfers In	78,854	1,335,050									1,413,904
382000 - Contributions from Enterprise Operations						75,830					75,830
Grand Total	5,665,066	6,146,176		656,604		386,623					12,854,469

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	239,924										239,924
511.30 - Legislative - Operating Expenses	312,674										312,674
514.30 - Legal Counsel - Operating Expenses	30,000										30,000
515.30 - Comprehensive Planning - Operating Expenses	226,834										226,834
519.10 - Other General Government - Personnel Services	1,086,403	38,921									1,125,324
519.30 - Other General Government - Operating Expenses	295,883										295,883
519.60 - Other General Government - Capital Outlay	11,250										11,250
521.10 - Law Enforcement - Personnel Services	1,194,624	107,229									1,301,853
521.30 - Law Enforcement - Operating Expenses	123,706										123,706
521.60 - Law Enforcement - Capital Outlay	66,185										66,185
522.30 - Fire Control - Operating Expenses	45,192										45,192
523.10 - Detention/Corrections - Personnel Services	488,949										488,949
523.30 - Detention/Corrections - Operating Expenses	120,833										120,833
524.10 - Protective Inspections - Personnel Services	27,557										27,557
524.30 - Protective Inspections - Operating Expenses	17,381										17,381
525.10 - Emergency and Disaster Relief - Personnel Services	85,203										85,203
525.30 - Emergency and Disaster Relief - Operating Expenses	76,046										76,046
525.60 - Emergency and Disaster Relief - Capital Outlay	4,548										4,548
526.10 - Ambulance and Rescue Services - Personnel Services		309,391									309,391
526.30 - Ambulance and Rescue Services - Operating Expenses	3,280	112,324									115,604
526.60 - Ambulance and Rescue Services - Capital Outlay		146,110									146,110

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
527.30 - Medical Examiners - Operating Expenses	100										100
529.10 - Other Public Safety - Personnel Services		56,149									56,149
529.30 - Other Public Safety - Operating Expenses		93,017									93,017
529.60 - Other Public Safety - Capital Outlay		2,338									2,338
533.10 - Water Utility Services - Personnel Services	-507	3,438				157,033					159,964
533.30 - Water Utility Services - Operating Expenses		1,598				274,673					276,271
533.70 - Water Utility Services - Debt Service						26,083					26,083
534.10 - Garbage/Solid Waste - Personnel Services		55,401									55,401
534.30 - Garbage/Solid Waste - Operating Expenses		472,887									472,887
537.10 - Conservation/Resource Management - Personnel Services	73,998										73,998
537.30 - Conservation/Resource Management - Operating Expenses	8,294										8,294
537.60 - Conservation/Resource Management - Capital Outlay	2,204										2,204
537.80 - Conservation/Resource Management - Grants and Aids	1,000										1,000
541.10 - Road/Street Facilities - Personnel Services		827,938									827,938
541.30 - Road/Street Facilities - Operating Expenses	5,750	432,614									438,364
541.60 - Road/Street Facilities - Capital Outlay		1,754,998									1,754,998
541.90 - Road/Street Facilities - Other Uses		2,347									2,347
544.10 - Mass Transit - Personnel Services		270,843									270,843
544.30 - Mass Transit - Operating Expenses	-80	97,537									97,457
544.60 - Mass Transit - Capital Outlay		43,897									43,897
553.10 - Veterans Services - Personnel Services	8,615										8,615
553.30 - Veterans Services - Operating Expenses	1,203										1,203
554.30 - Housing and Urban Development - Operating Expenses		263,166									263,166
559.30 - Other Economic Development - Operating Expenses	5,000										5,000
562.10 - Health - Personnel Services	22,530										22,530
562.30 - Health - Operating Expenses	35,649	74									35,723
562.90 - Health - Other Uses	46,000										46,000
563.30 - Mental Health - Operating Expenses	7,083										7,083
564.80 - Public Assistance - Grants and Aids	145,403										145,403
569.90 - Other Human Services - Other Uses	10,319										10,319
571.30 - Libraries - Operating Expenses	133,774										133,774
572.30 - Parks/Recreation - Operating Expenses	41,014										41,014
572.60 - Parks/Recreation - Capital Outlay	3,263										3,263
573.10 - Cultural Services - Personnel Services	55,677										55,677
573.30 - Cultural Services - Operating Expenses	67,851										67,851
581.10 - Interfund Transfers Out - Personnel Services	500,252	378,703				12,000					890,955
604.10 - Clerk of Court Administration - Personnel Services		152,311									152,311
604.30 - Clerk of Court Administration - Operating Expenses		4,762									4,762
608.10 - Jury Management - Personnel Services		4,535									4,535
608.30 - Jury Management - Operating Expenses		3,596									3,596
614.10 - Clerk of Court - Personnel Services		30,986									30,986
614.30 - Clerk of Court - Operating Expenses		1,579									1,579
634.10 - Clerk of Court - Personnel Services		17,014									17,014
634.30 - Clerk of Court - Operating Expenses		525									525
654.10 - Clerk of Court - Personnel Services		39,430									39,430
654.30 - Clerk of Court - Operating Expenses		1,025									1,025
674.10 - Clerk of Court - Personnel Services		1,500									1,500
674.30 - Clerk of Court - Operating Expenses		287									287

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
694.10 - Clerk of Court - Personnel Services		1,016									1,016
694.30 - Clerk of Court - Operating Expenses		187									187
724.10 - Clerk of Court - Personnel Services		20,582									20,582
724.30 - Clerk of Court - Operating Expenses		1,791									1,791
744.10 - Clerk of Court - Personnel Services		6,773									6,773
744.30 - Clerk of Court - Operating Expenses		347									347
764.10 - Clerk of Court - Personnel Services		33,951									33,951
764.30 - Clerk of Court - Operating Expenses		1,151									1,151
Grand Total	5,630,864	5,794,268				469,789					11,894,921

Data Element Worksheet Report for FYE: 2016, Liberty

Affiliates Report for FYE 2016

